



FY 2023 Proposed Budget

January 25, 2022



*Together, we
prepare our
students for
their future.*

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Executive Summary



Spotsylvania County



Midway between Washington, D.C. and Richmond, Spotsylvania is a picturesque county known for being as unique as its name. Visitors can experience an unusually harmonious blend of rural landscapes and energetic activity. This is a place to escape the demands of daily life and explore a different vacation experience.

With over 400 square miles of natural beauty and unique attractions, Spotsylvania County is an inspiring destination that stirs visitors to explore what it offers for adventure, sightseeing and recreation. Spotsylvania County blends beautiful rural landscapes with an energetic, growing community. It is one of Virginia's fastest-growing counties, largely because of its desirable location along Interstate 95, midway between metropolitan Washington, D.C., and Richmond. The 2010 U.S. Census figures indicate an estimated County population of 122,397.



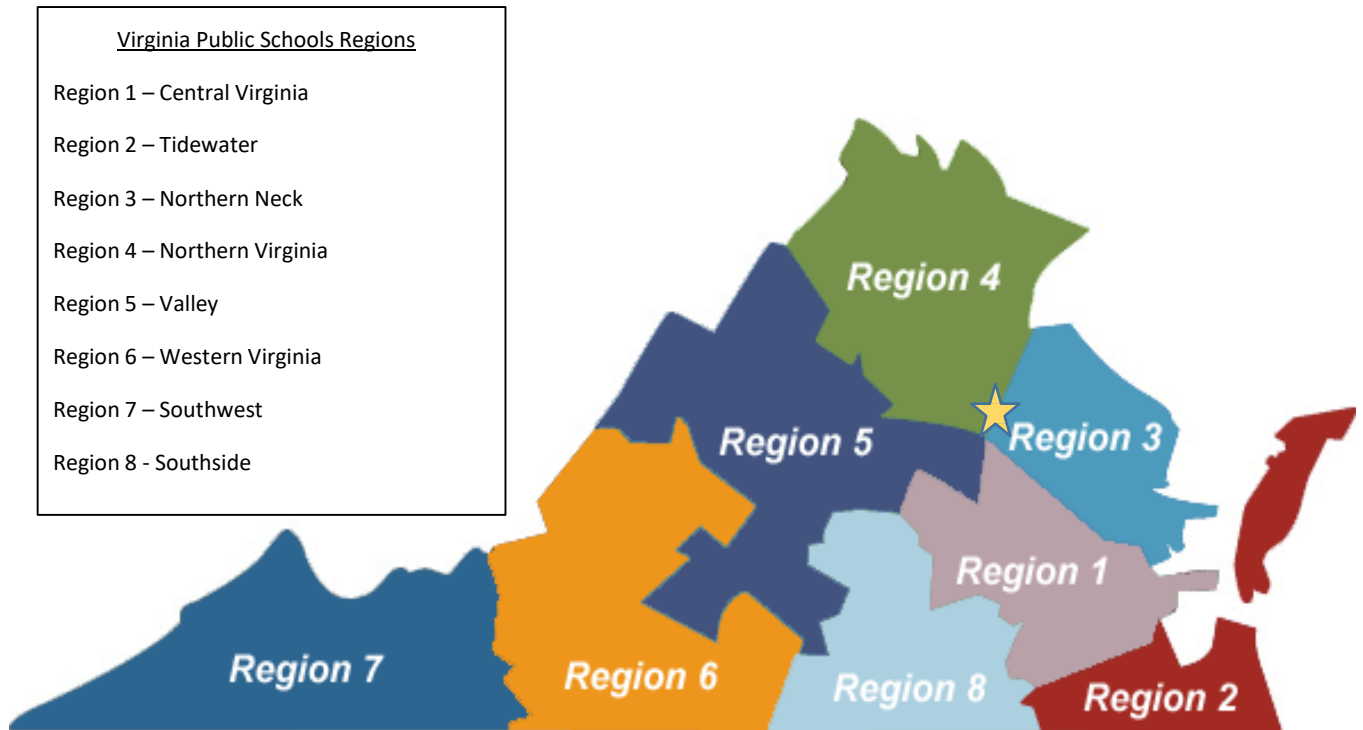
Spotsylvania is one of Virginia's fastest-growing counties, largely because of its desirable location along Interstate 95. This convenient location, plus the high quality of life and business-friendly climate, make Spotsylvania County attractive to new and expanding organizations of all types.

Spotsylvania County is Virginia's strategic location for economic development. With Interstate 95 carrying thousands of people through the county every day, Spotsylvania has quickly become a hub of economic activity. Its proximity to both Washington D.C. and Richmond, VA provides Spotsylvania businesses access to a large and diverse workforce. The location combined with lower average operating costs than Northern Virginia makes it easy to understand why so many businesses are located in Spotsylvania.

Source: <https://www.spotsylvania.va.us/>

Virginia Public Schools Regions

The Commonwealth has 132 school divisions and it is divided into 8 Regions. Spotsylvania County Public Schools (SCPS) is located in Region 3 – Northern Neck.



Spotsylvania County Public Schools Mission, Vision, Core Values

Mission

Together, we prepare our students for their future.

Vision

We inspire and empower each student to develop essential skills, and access multiple pathways in pursuit of their dreams. Every day, each child yearns to come to school, excited about learning.

Core Values

Quality – We pursue the highest standards of service delivery through collaborative and innovative practices.

Equity – We provide resources and learning opportunities that meet the unique needs of each student.

Innovation – We are a future-focused, solution-driven organization that stimulates new processes and demands continuous improvement.

Inclusivity – We promote a culture that values and nurtures diversity, embracing the many voices and contributions of the entire school community.

Collaboration – We depend upon and are accountable to one another, advancing partnerships with students, families, staff, and community to support organizational excellence.

Citizenship – We commit to providing learning experiences and social- emotional support to develop responsible, respectful, and life-ready citizens.

Stewardship – We effectively manage and maximize the community’s investment in our schools while fully engaging community partners to serve the complex needs of each child.



Spotsylvania County Public School Board

School Board Members

Livingston District

Mr. Kirk Twigg,
Chair



Berkeley District

Mrs. April Gillespie,
Vice Chair



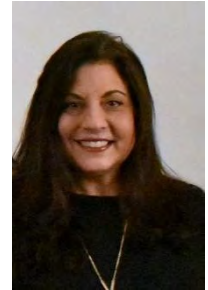
Battlefield District

Ms. Nicole Cole



Chancellor District

Ms. Dawn Shelley



Courtland District

Mr. Rabih Abuismail



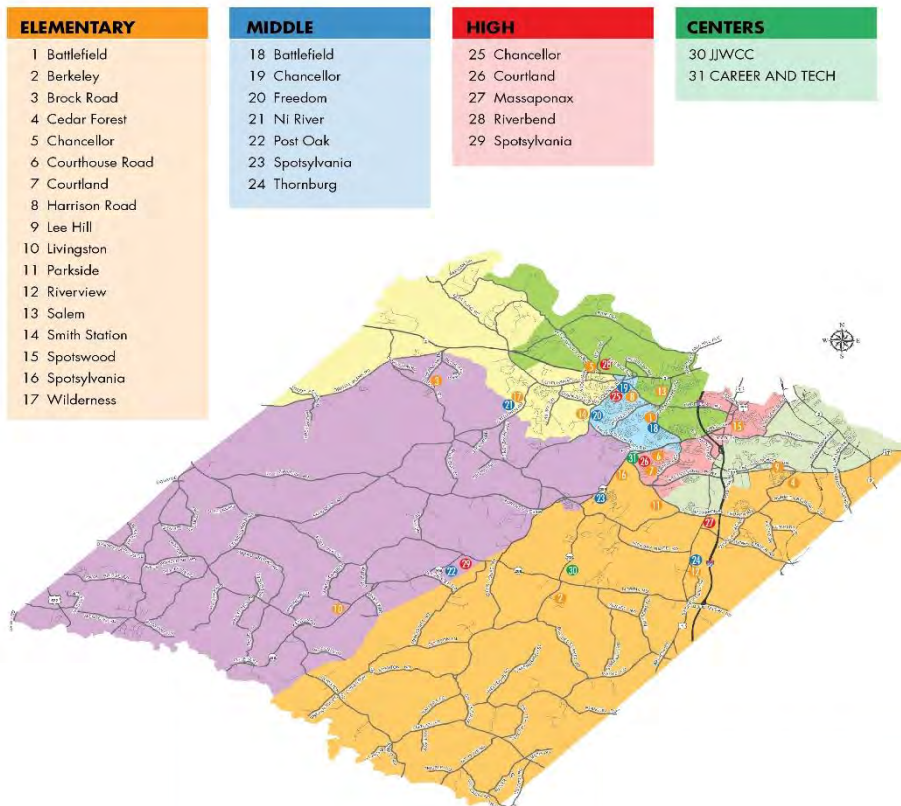
Lee Hill District

Mrs. Lisa A. Phelps



Salem District

Dr. Lorita C. Daniels



School Board Governance Policy

The School Board is a corporate body vested with all the duties, obligations, and responsibilities imposed upon a School Board by law. This includes the ability to sue, be sued, contract, be contracted with, and purchase, take, hold, lease, and convey school property, both real and personal.

At the time of appointment or election to office, each member of the School Board must be a qualified voter, bona fide resident of the county and district which they represent, and meet any other criteria set forth in state law. If a Board member shall cease to be a resident of the county or the district which he/she represents, the position on the School Board shall be deemed vacant. The officers of the School Board shall be a Chairman and Vice-Chairman:

Chairman - The duties of the Chairman shall be to preside at all meetings of the School Board, perform such other duties as may be prescribed by law or by action of the School Board, and sign all legal documents approved by the School Board. The Chairman has a vote on all matters before the School Board which come to a vote, but does not have an additional vote as Chairman in case of a tie.

Vice-Chairman - The duties of the Vice-Chairman shall be to preside in the absence of the Chairman, and shall be empowered to act in all matters in case of the absence or inability of the Chairman to act or as provided by resolution of the School Board.

School Board Meeting Information

The Spotsylvania County Public School Board meets on the second Monday of every month, unless otherwise noted, in the Board Meeting Room of the Administrative Services Building, 8020 River Stone Drive, Fredericksburg, Virginia. All meetings are open to the public. Anyone requiring special accommodations should contact the Clerk's office (540.834.2500) at least two days prior to the meeting to discuss the required accommodations.

[Use this link for more information about meetings.](#)

State Code Requirements for K-12 Education Finance

A. The Annual Budget Process

- State Code Section: 22.1-92. Estimate of moneys needed for public schools; notice of costs to be distributed.

It shall be the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body or bodies appropriating funds for the school division, by the date specified in § 15.2-2503, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school.

Before any school board gives final approval to its budget for submission to the governing body, the school board shall hold at least one public hearing to receive the views of citizens within the school division. A school board shall cause public notice to be given at least ten days prior to any hearing by publication in a newspaper having a general circulation within the school division.

- State Code 15.2-2503. Time for preparation and approval of budget; contents.

All heads of every locality shall, on or before the first day of April of each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year. If such person does not submit an estimate in accordance with this section, the clerk of the governing body or other designated person or persons shall prepare and submit an estimate.

- State Code Section 22.1-93. Approval of annual budget for school purposes.

The governing body of a county shall prepare and approve an annual budget for educational purposes by May first. Upon approval, each local school division shall publish the approved annual budget, including the estimated required local match, on the division's website.

B. Fiduciary Responsibility

- State Code section 22.1-91. Limitation on expenditure; penalty.

No school board shall expend or contract to expend, in any fiscal year, any sum of money in excess of the funds available for school purposes for that fiscal year without the consent of the governing body or bodies appropriating funds to the school board. Any member of a school board or any division superintendent or other school officer violating, causing to be violated or voting to violate any provision of this section shall be guilty of malfeasance in office.

- State Code Section: 22.1-92. Estimate of moneys needed for public schools; notice of costs to be distributed.

Each division superintendent shall also prepare and distribute, notification of the estimated average per pupil cost for public education in the school division for the coming school year to each parent or guardian. Such notification shall also include actual per pupil state and local education expenditures for the previous school year. The notice may also include federal funds expended.

Financial Policies and Practices

Accounting Policies and Practices

All funds are accounted for using the modified accrual basis of accounting. Revenues are generally recognized for all other funds when they are both measurable and available. Spotsylvania County Public Schools considers all revenues available if they are collectible within 60 days after year end. However, intergovernmental revenues, including Federal, State, and other grants, for the purpose of specific funding, are recognized when earned or at the time of the specific reimbursable expenditure. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for certain compensated absences and principal and interest payments on general long-term debt.

Budgetary Policies and Practices

According to the Code of Virginia, the Commonwealth, in conjunction with the Auditor of Public Accounts, shall establish and require of each school division a modern system of accounting for all school funds. Spotsylvania County Public Schools maintains a chart of accounts that fulfills the requirements of the Virginia Department of Education and the Annual School Report (ASR) as prescribed by the auditor of public accounts. The account code structure allows for school-level expenditure reporting which is required under the federal *Every Student Succeeds Act* (ESSA).

The Spotsylvania County Public Schools account code structure is based on the Commonwealth of Virginia’s chart of accounts. The elements of the structure are described below:

- The **fund** identifies the major area in which program funds are accounted.
- The **function code** is the category that defines the type of expenditure activity.
- The **cost center code** identifies the location of the activity. These codes include all distinct physical locations in the school division, including schools and administrative sites. The part of the code structure is required now for the Annual School Report (ASR) due to ESSA.
- The **object code** identifies the actual good or service purchased. Object codes are grouped into two main categories - compensation and non-compensation.
- The **program code** identifies the revenue or expenditure as an elementary, secondary, or administrative activity.
- The **project code** identifies the source of funds for the activity.

Sample Account Code Structure: Fund.Function.CostCenter.Object.Program.Project.

Overall, Spotsylvania County Public Schools operate under a site-based management philosophy where schools and departments have full authority to plan and expend their non-compensation budgets. Compensation budgets are managed and monitored centrally.

The chart of accounts is composed of the above elements. The integrity of the account structure is maintained with seven (7) distinct funds to account for financial transactions that must remain separate from other transactions. These seven funds are shown below:

Fund Number	Fund Description
1000	The Commonwealth Governor’s School
2000	Rappahannock Juvenile Detention Center
3000	Food Services
4000	Regional Adult Education
5000	School Operating
6000	Capital Improvement Plan (CIP)
7000	Fleet Services

The expenditure accounts are divided according to function/sub-function as prescribed by the Auditor of Public Accounts. To record transactions, expenditures are charted according to cost center, object, program, and project. The functions (or categories) of expenditures listed below define the type of activity.

Function Series	Description
0000	Functions (K-12)
1000	Instruction
2000	Administration, Health and Psychological Services
3000	Transportation Services
4000	Maintenance
5000	Food Service
6500	Building Acquisition & Construction Services
6800	Instructional Technology
7000	Debt Service

The Cost Center segment identifies the unique school or other location to group related expenses to a specific school/location/department.

Cost Center	Description
000	Grades (K-12)
200	Elementary Schools
201	Battlefield Elementary
202	Berkeley Elementary
203	Chancellor Elementary
204	Courtland Elementary
205	Lee Hill Elementary
206	Livingston Elementary
207	Spotsylvania Elementary
208	Salem Elementary
209	Spotswood Elementary
210	Smith Station Elementary
211	Brock Road Elementary
212	Courthouse Road Elementary
213	Riverview Elementary
214	Wilderness Elementary
215	Harrison Road Elementary
216	Parkside Elementary
217	Cedar Forest Elementary
300	High Schools
301	Chancellor High
302	Courtland High
303	Spotsylvania High
304	Career and Technical

Cost Center	Description
305	Massaponax High
306	Riverbend High
400	Adult Education
500	Middle Schools
501	Battlefield Middle
502	Chancellor Middle
503	Post Oak Middle
504	Spotsylvania Middle
505	Thornburg Middle
506	Ni River Middle
507	Freedom Middle
900	Administration
905	River Run Fiscal Services
907	Head Start
910	Transportation
915	Fleet Center
920	Maintenance
930	Food Service
940	River Run - Student Support
941	Courthouse Academy
945	Food Services Administration
946	Health Services
947	Gateway Academy (Autism)
950	Construction Management
960	Technology Services Team
961	Instructional Technology
980	Commonwealth Governor's School (CGS)
981	Rappahannock Detention Center
982	John J. Wright Cultural Center
990	Governor's School
991	CGS Site #1
992	CGS Site #2
999	Facility Use

The object code segment of the account code structure groups expenditures by type. Object codes fall into one of two major categories: Compensation/Benefits and Non-compensation. Below is a description of each of the major object code series. Each object series also breaks down into more detailed object codes. This cascading structure allows for detailed reporting of expenditures.

Object Series	Description
100000	Compensation Contracted pay, overtime pay, non-contracted pay, substitute pay, supplemental pay, bonuses, and other
200000	Benefits FICA, health/dental insurance, retirement benefits, group life insurance, disability insurance, and annual, and sick leave payoff
300000	Purchased Services Services for professional development, lease/rentals contracts, repair services, medical services, testing, and legal services, etc.
500000	Other Charges Utilities, memberships, travel, dues and licenses, postage, liability/workers compensation insurance, etc.
600000	Materials and Supplies Textbooks, curriculum materials, classroom consumable and non-consumable supplies, medical and dental supplies, minor equipment that is not capitalized, etc.
800000	Capital Outlay New/replacement equipment and furnishings with a unit price of \$5,000 or higher
900000	Other Uses of Funds Debt service principal/interest, hold back reserves, etc.

The revenue accounts are charted according to the object series below.

Object Series	Description
030000	State Funds
040000	Federal Funds
050000	Local/County Funds
070000	Other Funds
080000	Loans, Bonds, and Interest

Financial Reporting

The school division, as a part of the County audit process, assists with the preparation of the Annual Comprehensive Financial Report (ACFR), specifically the results of all funds under School Board authorization. The school division prepares the Annual School Report for the Virginia Department of Education as well.

The Annual Comprehensive Financial Report can be viewed on the Spotsylvania County website and at the following link: <https://www.spotsylvania.va.us/286/Annual-Financial-Reports>.

The Superintendent's Annual Report contains educational statistics reported annually by school divisions to the Department of Education. The report includes tables on enrollment, pupil-teacher ratios, promotion, retention, graduation, dropouts, and attendance, as well as financial data and data on school division personnel. These reports can be viewed on the Virginia Department of Education (VDOE) website and at the following link: https://www.doe.virginia.gov/statistics_reports/supts_annual_report/index.shtml.

Accounting Methods and Policies

Legal Authority

The School Board is responsible for governing the public schools of Spotsylvania County as per the Commonwealth of Virginia and the Virginia Board of Education regulations and statutes. The Spotsylvania County School Board sets general policy, within the framework of Virginia Board of Education regulations, to establish guidelines and rules to ensure the proper administration of the school program. Spotsylvania County Public Schools does not have taxation authority. Operating revenue is derived from local tax dollars appropriated by the County of Spotsylvania, state, federal, and other sources. Capital Improvement Plan funds are appropriated by the County of Spotsylvania primarily from bond funding. Funding decisions reflect policies of the governing body.

Budget Execution

Budget administration and management is the process of monitoring revenues and expenditures throughout the fiscal year. Revenues are monitored first to ensure that actual receipts are posted accurately. Revenues are further monitored to expedite adjustments when the revenue budget and actual receipts do not agree. Expenditures are monitored to ensure that appropriated (authorized) amounts are not exceeded and that they are expended for intended, appropriate and legal purposes. Monitoring both revenues and expenditures on summary levels is a continuous activity of the Finance Department.

Fund Accounting

Fiscal resources are allocated and accounted for in individual funds based on the category for which they are appropriated to be spent. Each fund is considered a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. All funds are appropriated by the Board of Supervisors.

Accounting Methods

An annual budget is developed and approved for all funds including capital plans. The budget is consistent with GASB and GAAP requirements. The budget period is the same as the accounting reporting period. The budget document contains fund statements for all school funds. Budgetary Basis of reporting refers to the accounting method used to estimate financing sources and uses in the budget. Modified Accrual Basis means that expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred, and revenues are recorded when they become susceptible to accrual, that is both measurable and available. Accrual Basis means that revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received.

Capital Improvement Plan (CIP)

The School Board shall prepare annually a five-year capital improvement plan and submit it to the Board of Supervisors for approval. The CIP provides a forecast by which capital maintenance, capital technology, and capital transportation projects required to support SCPS are planned, financed, and constructed. As a planning tool, the CIP addresses needs for improvement of the division's technology infrastructure, replacement of major equipment and vehicles, construction of new facilities as needed (including necessary land acquisition), as well as renovations and/or additions to existing school facilities. The capital projects included in the CIP are based on educational program requirements.

Other factors influence the CIP plan such as School Board recommended educational policy, standards of learning, and the adequacy of existing facilities and equipment to accommodate present and proposed educational programs. Student enrollment and County population trends influence project recommendations. Residential projects and their potential impact on school enrollment continue to be monitored; the school division collaborates with the County Planning Department in this effort. Potential educational programming changes may also influence revisions in future capital improvement plans.

Revenue Budgets

Revenue budgets are developed and presented for each fund. The Revenue Fund Summary presents major categorical listings or totals for each fund. The school division receives revenue from federal, state, and local sources as well as from fees and tuition payments for specific programs. Grant programs are responsible for estimating fiscal year grant amounts for anticipated revenues and expenditures which is typically based on the prior year grant award.

Most federal and state revenues are received via electronic transfers. The County fund transfer is posted monthly and other revenues that are received by check or cash are posted on a daily basis by the Finance Department. After recording all receipts, they are forwarded to the County's finance department for deposit. Reconciliation of revenue receipts with the County's financial reporting system is done on a monthly basis and any required adjustments are completed. Requests for adjustments to the revenue budget are processed in accordance with guidelines determined by School Board policy.

Expenditure Budgets

Within each of the funds are budgets for individual departments, individual schools, as well as centrally administered instructional programs and central office departments. Department budgets are presented individually by object code, line-item historical expenditures, and budgeted amounts, which details the purpose for which the expenditures are planned. Each department has on-line access to budget and expense data necessary for the day-to-day management of the department's budget. Expenditure reports are generated as needed and are available to departments through an on-line general ledger system. Department administrators may reallocate budgeted non-compensation funds within their authority through an online budget transfer. Department budget allocations are processed through the accounting system workflow process and are approved or denied by the Finance management staff or designee based upon prescribed guidelines.

Encumbrance Control Practices

The encumbrance of funds is another important component in the SCPS financial control system. All expenditures must have funds set-aside (encumbered) to ensure that funds are available when payment is due. The encumbrance process is an important control measure to prevent over-expenditure of budget appropriations.

Expenditure Controls and Approval

The budget is controlled at both legal and administrative levels. The legal level is placed at the individual fund. The administrative level is at the detailed account code. Program managers and bookkeepers are granted general ledger access by the Director of Finance. A hierarchy of department codes, corresponding to the organizational structure of the school division, provides for multiple levels of oversight. Program managers are authorized to expend funds within SCPS guidelines and in accordance with the Virginia Public Procurement Act. Most non-compensation expenditures are processed through a purchase order. All purchase orders are verified by the department or school administrator for the availability of funds and proper coding. The Director of Finance ensures that all orders are in compliance with legal purchasing requirements and all purchase orders are properly coded.

Basis of Accounting

All funds are reported using the modified accrual basis of accounting. The school division's primary sources of revenue are funds appropriated by other governmental units. Under the modified accrual basis of accounting, these revenues are recognized when susceptible to accrual, which is both "measurable and available." Spotsylvania County Public Schools considers all revenues available if they are collectible within 60 days after year-end. Expenditures are recorded when the liability is incurred, except for certain compensated absences and workers compensation.

Carryover Funds

Re-appropriation of unspent local funds at year end must be requested by the School Board and approved for re-appropriation by the Board of Supervisors. Because Virginia school divisions are not legally permitted to overspend their appropriations annually, SPCS expects to have unspent funds at year end. However, no minimum or maximum carryover balance has been defined.

Approval of the Budget

The School Board annual budget is the financial outline of the division's strategic plan. The Superintendent is responsible for ensuring the annual budget is prepared and presented to the Board for approval. After adoption, it provides the primary means of managing expenditures. The School Board's recommended budget is submitted by May 1 to the governing body. On or before May 15, the School Board shall act to approve the annual budget and shall forward the adopted budget to the Spotsylvania County Board of Supervisors.

Management of Funds

The Superintendent or designee is responsible for administering the division's budget in accordance with Board policies and applicable state and federal regulations, and laws. If the governing body appropriates a School Board budget by total lump sum expenditures, funds may be transferred by the School Board from one category to another. If funds are appropriated to a School Board by major budget classification, no funds shall be expended by the School Board except in accordance with such classifications without the consent of the governing body appropriating the funds. The Superintendent may be authorized by the School Board to make line-item transfers within a category. The School Board shall manage and control the funds made available to the School Board for the public schools and may incur costs and expenses.

Accounting System & Financial Accountability

The Superintendent will establish and be responsible for an appropriate system of accounting for all school funds in compliance with applicable federal, state, and local laws. This system will present a fair and full disclosure of the financial position of these funds in conformity with generally accepted accounting principles (GAAP) and is subject to audit. The School Board will receive routine financial statements, including statements of revenues and expenditures, showing the financial condition of the division as of the last day of the preceding month. The Superintendent will present additional financial reports as periodically deemed necessary by the School Board.

School Activity Funds (SAF)

School activity funds are generated from extra-curricular school activities, such as fine art performances, athletic contests, club dues, etc., and from any and all activities of the school involving school personnel (faculty and hospitality accounts), students, or property. Each principal is responsible for assuring that accurate and complete records and proper procedures for school activity funds are maintained. The principal has the responsibility to establish and administer an appropriate bank account with the banking institution appointed by the Superintendent or designee. All monies handled by teachers and sponsors in the performance of their duties shall be deposited immediately with the principal or the designated person on the day collected. The record of all receipts and disbursements are kept in accordance with the division-wide School Activity Fund (SAF) Accounting policy and procedure manual. SAF funds are audited yearly by an external auditing firm in alignment with government standards. GASB84 standards were implemented in 2021; whereas, the SAF funds are reported to the county as part of the financial statement and special revenue funds.

Food Service Accounts

Spotsylvania County Public Schools' food service program is maintained on a self-sustaining basis. In the event that funds for the operation of the program are insufficient during the fiscal year, the School Board may allocate funds necessary to sustain the current program. All food service funds will be reported as a separate fund and held in a separate interest-bearing bank account.

Financial Reporting

The School Board requires a monthly financial report for all funds, showing revenues and expenditures at the major and subsidiary object level. Monthly detail and summary reports of all expenditures are provided to all SCPS executive leaders. Grant financial and performance reports are prepared subject to the detailed grant management requirements from the grantor agency. The School Board has the sole responsibility for determining the expenditure of funds derived from the sale of school bonds. The Board of Supervisors may temporarily invest the funds until they are needed for school projects. The Commonwealth of Virginia also has a number of reporting requirements, from the Annual School Report on all division expenditures to program-specific reports. Funds for capital improvements are kept separate from other operating funds. Capital improvement projects are funded by the following sources:

- A. General Obligation Bonds – The sale of general obligation bonds shall conform to the statutory requirements as specified in the Public Finance Act of the Code of Virginia.
- B. Temporary Loans – The School Board, with the consent of the Board of Supervisors, may borrow funds on a temporary basis as provided in the Public Finance Act.
- C. Literary Fund – The School Board may borrow funds from the Literary Fund without public referendum but with the consent of the Board of Supervisors.
- D. Virginia Public School Authority – The School Board may borrow funds from the Virginia Public School Authority without public referendum but with the consent of the Board of Supervisors.

Budget Calendar

Spotsylvania County Public Schools Critical Budget Dates FY 2023 October 2021 - June 2022				
<p><i>All meetings are held in the School Board Meeting Room in the Administrative Services Building, 8020 River Stone Drive, Fredericksburg, Virginia unless otherwise noted. Meetings in blue are meetings School Board members are encouraged to attend.</i></p> <p style="text-align: center;">Approved: 10/11/2021; Revised: 11/11/2021, 1/10/2022</p>				
OCTOBER 2021 Meetings				
10/11/2021	Monday	5:30 p.m.	School Board Meeting	Approval of FY 2023 Budget Calendar
NOVEMBER 2021 Meetings				
11/8/2021	Monday	5:30 p.m.	School Board Meeting	Regular Meeting
11/15/2021	Monday	5:30 p.m. 5:00 p.m.	School Board Meeting Please note the change in location	Pre-Budget Work Session on FY 2023 Budget This meeting will be held in the Auditorium of Chancellor High School, 6300 Harrison Road, Fredericksburg, VA 22407
DECEMBER 2021 Meetings				
12/13/2021	Monday	5:30 p.m.	School Board Meeting Please note the change in location	Regular Meeting This meeting will be held in the Auditorium of Massaponax High School, 8201 Jefferson Davis Highway, Fredericksburg, VA 22407
JANUARY 2022 Meetings				
1/10/2022	Monday	5:30 p.m.	School Board Meeting Please note the change in location	Regular Meeting - Board Reorganization Meeting/Selection of Chair and Vice Chair This meeting will be held at Riverbend High School, 12301 Spotswood Furnace Road, Fredericksburg, VA 22407
1/18/2022	Tuesday	5:30 p.m.	School Board Meeting	Regular Meeting
1/25/2022	Tuesday	6:30 p.m.	School Board Meeting	Special Meeting - Superintendent Presents Recommended FY 2023 Budget to School Board
1/31/2022	Monday	5:30 p.m.	School Board Meeting	Budget Work Session
FEBRUARY 2022 Meetings				
2/7/2022	Monday	5:30 p.m.	School Board Meeting	Budget Work Session, Public Hearing on the FY 2023 Budget
2/8/2022	Tuesday	4:30 p.m.	Board of Supervisors Meeting	County Administrator Presents Recommended FY 2023 Budget to Board of Supervisors, Holbert Building
2/14/2022	Monday	5:30 p.m.	School Board Meeting	Regular Meeting - School Board Approves FY 2023 Budget and CIP for 2023-2027
2/15/2022	Tuesday	6:00 p.m.	Board of Supervisors Meeting	Board of Supervisors Budget Work Session, Holbert Building
2/22/2022	Tuesday	6:00 p.m.	Board of Supervisors Meeting	Board of Supervisors Budget Work Session, CBRC Presentation, School Board Presents FY 2023 Budget, BOS make Advertised Tax Rate Decision, Holbert Building

Spotsylvania County Public Schools Critical Budget Dates FY 2023 October 2021 - June 2022				
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MARCH 2022 Meetings				
3/7/2022	Monday	5:30 p.m.	School Board Meeting	Regular Meeting
3/21/2022	Monday	5:30 p.m.	School Board Meeting	Budget Work Session
3/31/2022	Thursday	6:30 p.m.	Board of Supervisors Meeting	Board of Supervisors Public Hearing on the FY 2023 County Budget, Tax Rate, and CIP at Courtland High School, 6701 Smith Station Road, Spotsylvania, Virginia
APRIL 2022 Meetings				
4/11/2022	Monday	5:30 p.m.	School Board Meeting	Regular Meeting
4/12/2022	Tuesday	4:30 p.m.	Board of Supervisors Meeting	Board of Supervisors Adopts FY 2023 Budget and Tax Rates, Holbert Building [4/7 at 6:00 p.m. earliest possible date to adopt FY 2023 budget or 4/12 at 4:30 p.m.]
4/25/2022	Monday	5:30 p.m.	School Board Meeting	Budget Work Session/Possible Adoption of FY 2023 Budget and 2023-2027 CIP
MAY 2022 Meetings				
5/9/2022	Monday	5:30 p.m.	School Board Meeting	Regular Meeting (latest possible budget adoption date to meet contract issuance by HR)
JUNE 2022 Meetings				
Publish Budget Book				

Note: For more information, please visit the Budget Information posted on the Spotsylvania County Public Schools website and at the following link [SCPS Budget](#).

Budget Timeline

Spotsylvania County Public Schools’ (SCPS) fiscal year is July 1 to June 30, which corresponds to the fiscal year of both the County of Spotsylvania and the Commonwealth of Virginia. Spotsylvania County Public Schools is a fiscally dependent entity and its budget cycle is driven by statutory deadlines from the Commonwealth of Virginia and the County of Spotsylvania. The school division’s budget timeline is outlined below.

Activity	Timeframe
Budget Planning – The budget planning process starts when the School Board adopts the budget calendar. The calendar includes the dates, times, and location of activities related to the budget development process.	October – November
Budget Development – The budget development process includes projecting student enrollment, estimating expenditure needs to support schools, programs, and services; projecting revenues as well as estimating capital improvement needs and the impact on the operating budget.	October – January
Budget Engagement – During the budget development process, budget work sessions are held with the School Board to set priorities. These priorities are reaffirmed throughout the budget process as the School Board interacts with the Spotsylvania community including a public hearing.	December – March
Budget Proposal – Based on input from various internal and external stakeholders, the Superintendent’s Proposed Budget is prepared and introduced.	December - January
Budget Approval – Based on recommendations made by the Superintendent, input from the community, and information shared at School Board budget work sessions, the School Board’s Approved Budget is prepared and formally approved.	February
Budget Adoption – Prior to adopting the final budget, the School Board meets with the local governing board and presents its approved budget. The governing board adopts the tax rate and the County’s budget (including a budget for the school division). In April, the School Board adopts its final budget.	February – April
Principals & Department managers amend budgets based on revised needs.	July and ongoing
Budget Evaluation – The results of operations for the prior fiscal year are reviewed annually in the county and school division’s combined Annual Comprehensive Financial Report (ACFR).	September - December

Budget Process Overview



The Code of Virginia requires that school divisions prepare annual budgets. The Spotsylvania County Public Schools annual budget planning process covers a nine-month period from September through May. The Superintendent's annual proposed budget is developed based on a number of projected revenue streams, in part on revenues and expenditure requirements in the Governor's Proposed Biennial Budget (or proposed amendments in the second year of the biennium). The School Board's Adopted Budget is developed similarly but based in part on revenues and expenditure requirements in the General Assembly's Adopted Budget. Moreover, the annual budget is compiled with input and feedback from a variety of stakeholders and key source documents, including:

- Principals, teachers, and staff
- Parent Advisory Committee members
- Teacher Advisory Committee members
- Spotsylvania Education Association (SEA) officers and members
- Citizen input at public hearings
- Public comments in regular School Board meetings
- The school division's Strategic Plan
- The five-year Capital Improvement Plan (CIP)

Spotsylvania County Public Schools is a fiscally dependent entity; the school division's budget cycle is driven by statutory deadlines from the Commonwealth of Virginia and the County of Spotsylvania. Spotsylvania County Public Schools fiscal year is July 1 to June 30, which corresponds to the fiscal year of both the County of Spotsylvania and the Commonwealth of Virginia. Budget cycles run from July 1 - June 30.

HB 2269, passed by the 2009 General Assembly (HB 2269), states the following: § 22.1-90. Annual Report of expenditures. Every school board shall submit at least once each year to the governing body or bodies appropriating funds to the school board a report of all its expenditures. Such report shall also be made available to the public either on the official school division website, if any, or in hard copy at the central school division office, on a template prescribed by the Board of Education.

FY 2023 Summary of Proposed Budget

All Funds Budget Trends

Fund	Fund	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
1	GOVERNOR'S SCHOOL	\$2,154,345	\$2,097,101	\$2,318,356	\$2,329,095	\$10,739	0.46%	0.54%
2	DETENTION CENTER	\$1,060,956	\$1,018,823	\$1,117,823	\$1,120,313	\$2,490	0.22%	0.26%
3	FOOD SERVICE	\$10,730,055	\$24,020,573	\$12,878,794	\$31,713,924	\$18,835,130	146.25%	7.29%
4	REGIONAL ADULT ED	\$717,340	\$788,376	\$788,853	\$869,083	\$80,230	10.17%	0.20%
5	OPERATING FUND	\$294,635,400	\$307,376,747	\$307,388,882	\$357,038,721	\$49,649,839	16.15%	82.08%
6	CAPITAL PROJECTS	\$29,415,640	\$13,107,503	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	8.91%
7	FLEET SERVICE	\$2,346,105	\$2,208,825	\$3,002,602	\$3,161,023	\$158,421	5.28%	0.73%
	Grand Total	\$341,059,840	\$350,617,948	\$346,004,838	\$434,975,545	\$88,970,707	25.71%	100%

Proposed FY 2023 Investment Summary

FY 2023 Proposed Budget Summary		
All Funds Summary		
FY2022 ADOPTED REVENUE	\$346,004,838	
ADDITIONAL REVENUE (OVER FY 2022 ADOPTED)	Amount	FTE
State Revenue (Governor's Budget)	\$19,026,326	
Federal Revenue	\$22,416,972	
Local Transfer	\$0	
Gap Revenue	\$8,200,000	
Other Revenues	\$100,000	
Food Service (Fund 3)	\$18,835,130	
Capital Projects (Fund 6)	\$20,233,858	
Fleet (Fund 7)	\$158,421	
TOTAL ADDITIONAL REVENUE	\$88,970,707	
TOTAL PROPOSED FY 2023 REVENUE BUDGET	\$434,975,545	
FY2022 ADOPTED EXPENDITURES	\$346,004,838	3,284.1
ADDITIONAL INVESTMENTS (OVER FY 2022 ADOPTED) (Funds 1,2,4 and 5)		
Base Budget & Compliance Adjustments	Amount	FTE
Division-wide Base Budget Changes Resulting in Net Overall Savings	-\$1,990,500	-
Hourly Custodial (\$15) and Contracted and Non-Contracted Driver Increase (\$21)	\$2,200,000	-
Elementary School Counselors	\$210,000	3.0
Elementary Classroom Teachers	\$210,000	3.0

Base Budget & Compliance Adjustments	Amount	FTE
Middle School Classroom Teachers	\$210,000	3.0
High School, Alt Ed, & CTE Classroom Teachers	\$560,000	8.0
Division-wide SPED Classroom Teachers	\$490,000	7.0
Division-wide SPED Classroom Paras]	\$420,000	12.0
Division-wide Related Services Providers	\$350,000	5.0
Division-wide Specialized School Support Positions (Psychologists, Social Workers, etc.)	\$210,000	3.0
Division-wide Technology Resource Teachers	\$210,000	3.0
Division-wide English Language Learner Teachers	\$490,000	7.0
Subtotal	\$3,569,500	54.0
Grants and Restricted Funds	Amount	FTE
Federal and State Grants	\$22,310,071	-
Restricted At-Risk Funding (Fund 5)	\$2,255,408	-
Debt Service Payments	-\$112,434	
Governor's School (Fund 1)	\$24,519	-
Detention Center (Fund 2)	\$1,397	-
Regional Adult Ed (Fund 4)	\$39,680	-
Subtotal	\$24,518,641	-
Benefit Increases	Amount	FTE
Other Adjustments: Annual Leave, Disability Insurance, & Other Req. Benefits	\$1,039,657	-
SCPS Health Care Fund Cost (Employer) 5% Overall Budget Increase \$43.5M to \$45.7M	\$2,200,000	-
Subtotal	\$3,239,657	-
Workforce Investments	Amount	FTE
Central Admin 5% (Assistant Superintendents, Directors, Supervisors)	\$250,000	-
Bus Aides Only 5%	\$85,000	-
School Admin (Principals & Assistant Principals) 5%	\$600,000	-
Non-Admin Support 5% (Paraeducators, Clerical, Maintenance, etc.)	\$2,100,000	-
Teacher Scale (9% Average) (\$48K min salary + compression, etc.)	\$5,650,000	-
Teacher Scale (5% Flat) (\$47K min salary)	\$7,950,000	-
Academic and Athletic Stipends (2.5% + VHSL Mandates and equalizing level updates)	\$200,000	-
Minimum Wage Increase (\$12 per hour)	\$500,000	-
Subtotal	\$17,335,000	-
Classroom Instructional Needs	Amount	FTE
Elementary Staffing Support (Paras)	\$520,000	13.0
School-Based Allocation Increases: ES Music, Physical Education, MS/HS Career and Technical, Technology (all)	\$210,500	-
Subtotal	\$730,500	13.0

School Infrastructure, Safety/Health, and Other	Amount	FTE
School Safety Resource	\$55,000	1.0
Health and Wellness	\$240,000	4.0
Position Control HR Position	\$55,000	<u>1.0</u>
Subtotal	\$350,000	6.0
ADDITIONAL INVESTMENTS (FUNDS 3,6 AND 7)	\$39,227,409	
TOTAL ADDITIONAL INVESTMENTS (OVER FY 2022 ADOPTED)	\$88,970,707	<u>73.0</u>
TOTAL PROPOSED FY 2023 EXPENDITURE BUDGET	\$434,975,545	3,449.6

Note: The FY 2023 Proposed FTE count includes a net addition of 92.41 Grant funded positions approved by the School Board during the current school year after the FY 2022 budget was adopted.

FY 2023 Budget Needs Presentation to the School Board on January 25, 2022



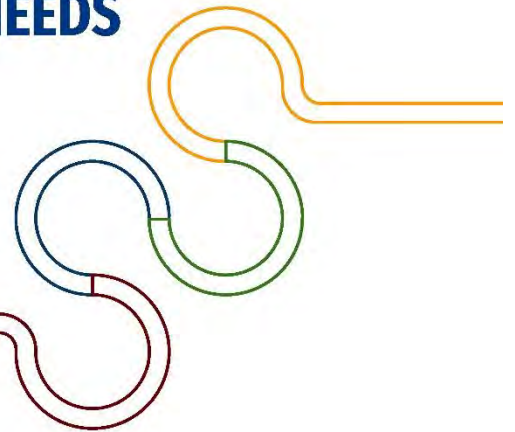
The presentation that follows was presented to the School Board on January 25, 2022 and included two options: one with a revenue gap that requires additional local funding and one that is balanced within projected available revenues at the time of the presentation. Please refer to the following slide numbers in the presentation: 72, 73, 82 and 83.

The final proposed budget, including the gap option, is reflected both at the end of the Executive Summary of this document as well as in the FY2023 Proposed Budget Reports contained in this document.

SPOTSYLVANIA COUNTY PUBLIC SCHOOLS Superintendent's FY 2023 PRESENTATION OF BUDGET NEEDS

Dr. Carol E. Flenard, Acting Superintendent
Mr. Prashant Shrestha, Chief Business Officer

January 25, 2022



Agenda

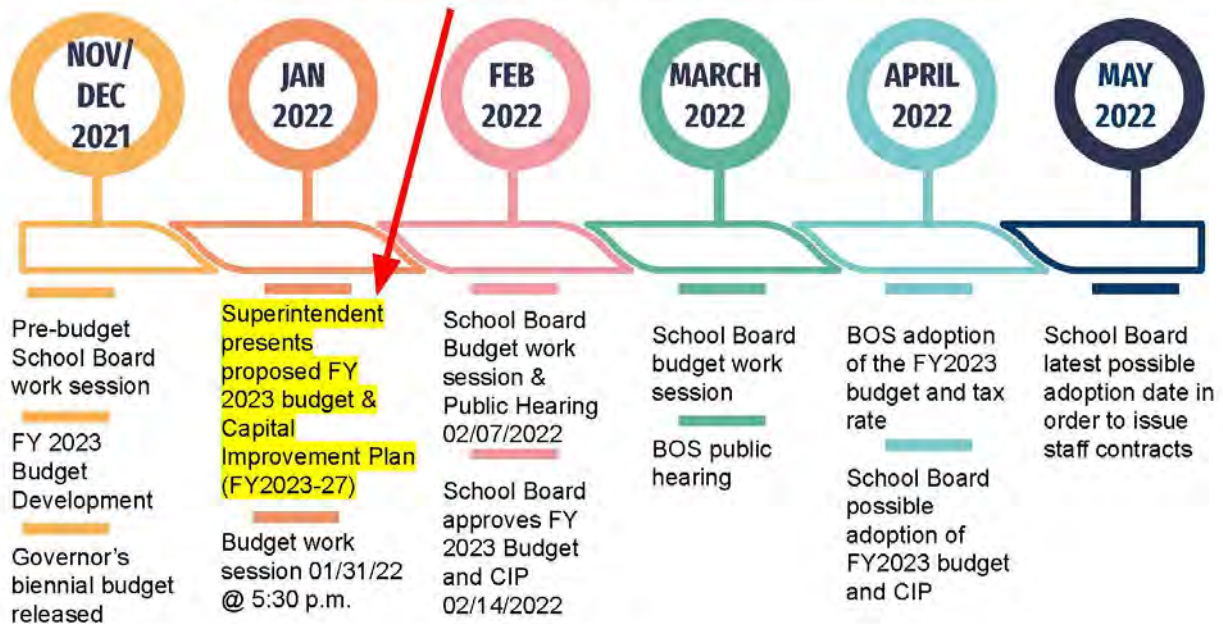
VIRGINIA CODE:

- [§ 22.1-92. Estimate of moneys needed for public schools; notice of costs to be distributed](#)
- [§22.1-93. Approval of annual budget for school purposes](#)

1. **Background**
 - a. Budget Calendar
 - b. Strategic Plan & Student Data
 - c. Budget Factors
2. **Proposed FY 2023 Budget**
 - a. Revenues
 - i. Other
 - ii. Federal
 - iii. State
 - iv. Local
 - b. Expenditures
 - i. Base Budget: Reductions, Shifts, Obligations.
 - ii. Grants/Restricted
 - iii. Workforce Investment
 - iv. Classroom Instruction and Other Needs
3. **Unfunded Needs**
4. **Next Steps**

FY 2023 Budget Calendar

School Board Meeting Schedule / County BOS Meeting Schedule



Strategic Plan



SPOTSYLVANIA
COUNTY PUBLIC SCHOOLS

Our Mission, Vision, & Core Values



Mission

Together, we prepare our students for their future.



Vision

We inspire and empower each student to develop essential skills and access multiple pathways in pursuit of their dreams. Every day, each child yearns to come to school, excited about learning.



Core Values

- Quality
- Equity
- Innovation
- Inclusivity
- Collaboration
- Citizenship
- Stewardship

The Next Destination

ENGAGE 2025:



Innovative Pathways to the Future

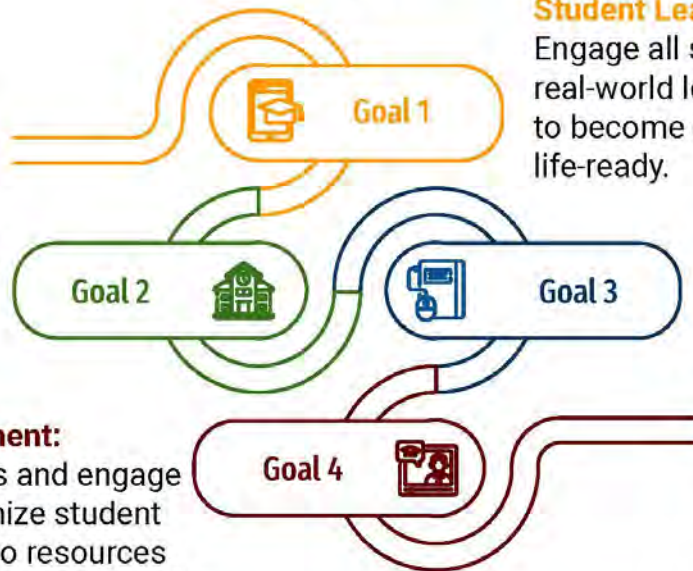
Strategic Goals

Student & Staff Well-Being:

Promote a culture of safety, security, and wellness for all students and staff in their learning and work environments.

Community Engagement:

Promote partnerships and engage the families to maximize student learning and access to resources that support instruction and provide enhanced educational opportunities.



Student Learning:

Engage all students in authentic, real-world learning experiences to become career, college, and life-ready.

Professional Growth & Organizational Resources:

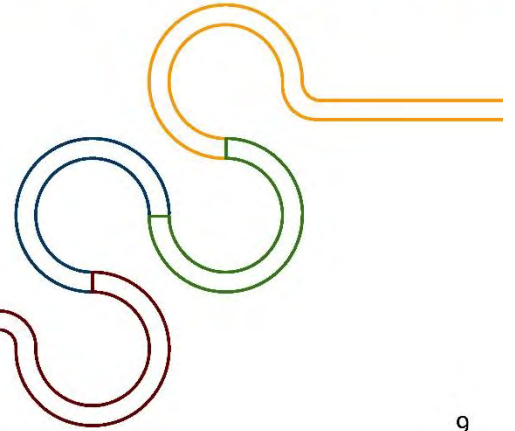
Cultivate a climate of professionalism and sustainable growth by maximizing resources to enhance student achievement.

Budget Roadmap and Factors





Who is SCPS serving?



Student Enrollment Trends by Year and Approximate Total



Fall Enrollment for School-Aged Students (Full Time Only)

Our Students

As of 1/19/22, other than SPED (December 1 count)

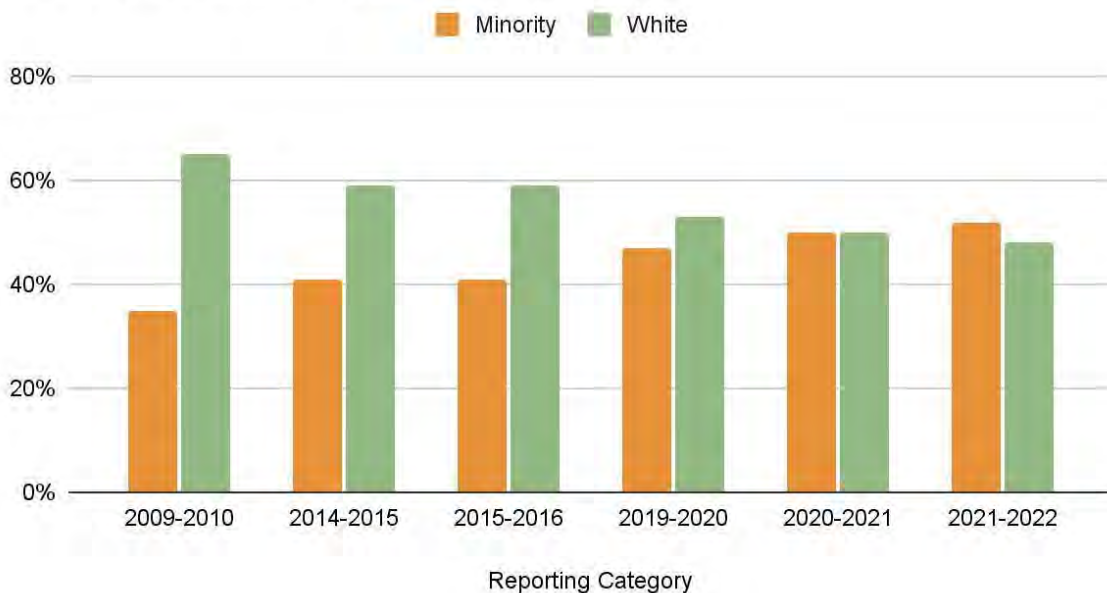
	2015	2021	Percent Change
Enrollment	23,502	24,005	2.1%
White	13,370	11,397	-14.8%
Minority	10,132	12,608	24.4%
EL	1,194	2,281	91.0%
Special Education	2,756	3,552	28.9%
Free & Reduced Meals	8,183	11,083	35.4%*

*This percentage is misleading as all students currently receive free lunch.

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Our Students...Another Perspective

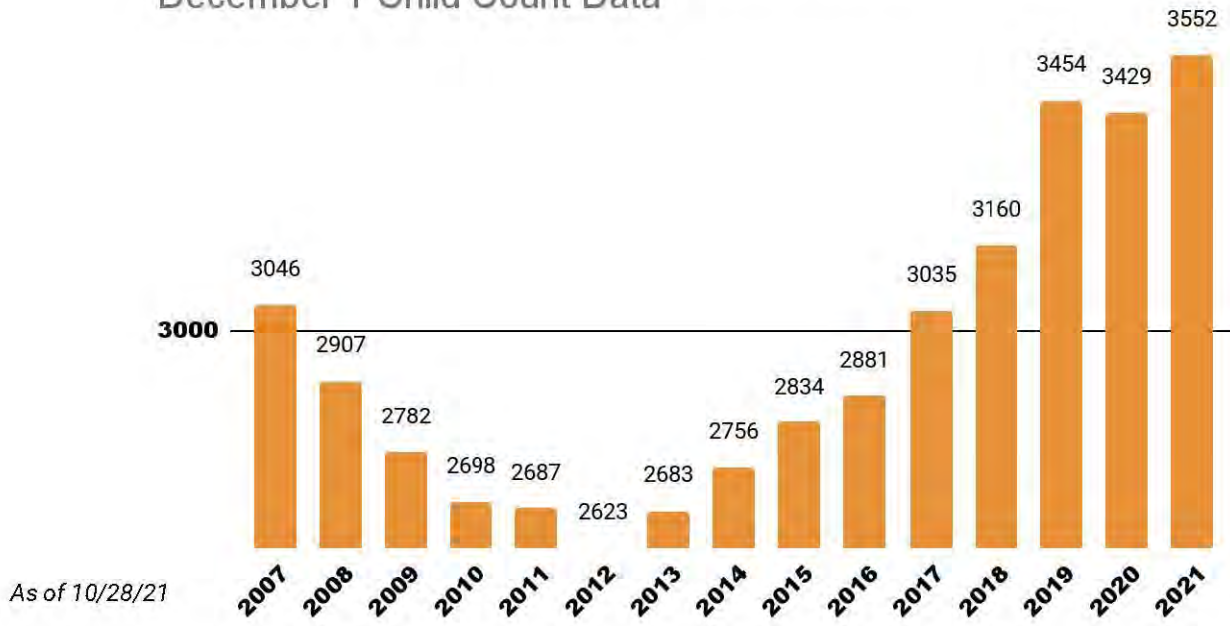
Minority and White Comparison



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Special Education Counts

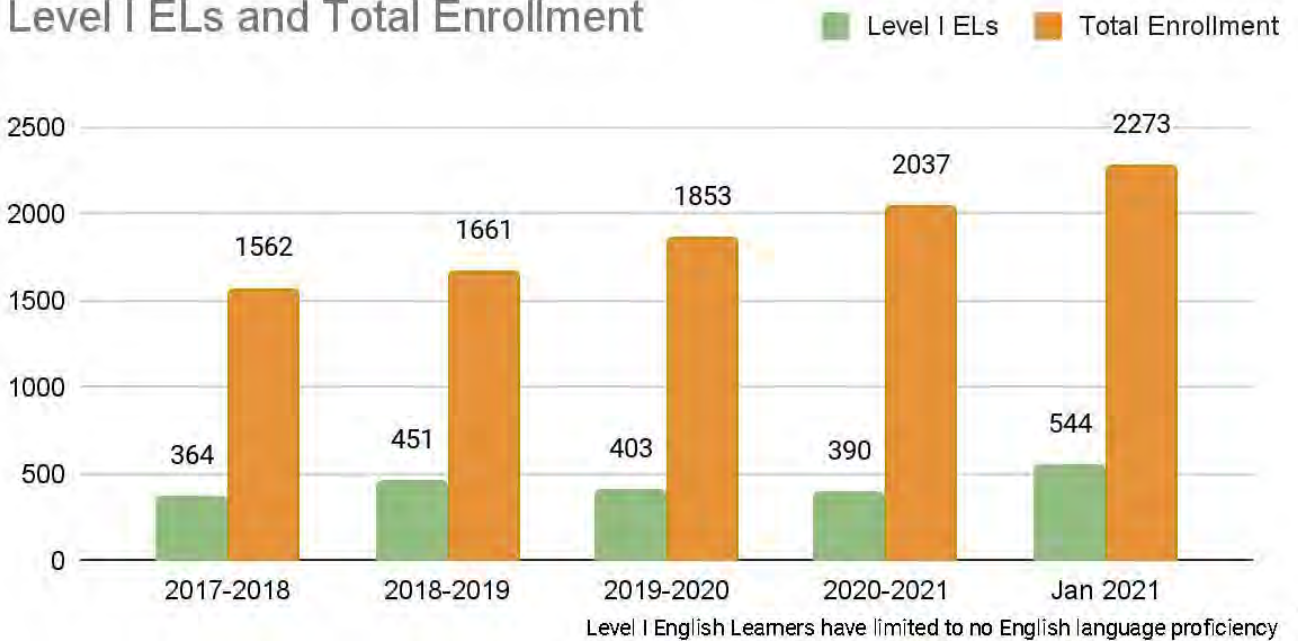
December 1 Child Count Data



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English Language Counts

Level I ELs and Total Enrollment



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Class Size

	2020 - 2021	2021 - 2022
Elementary	K-2: 18.7 3-5: 21.1	K-2: 20.3 3-5: 21.4
	Classes with 25+ students: 5	Classes with 25+ students: 33
Middle	4 Core*: 22:1	4 Core*: 23.1
	Classes with 30+ students: 144	Classes with 30+ students: 101
High	4 Core*: 22.1	4 Core*: 23.1
	Classes with 30+ students: 86	Classes with 30+ students: 145

*4 core includes: Math, Science, Social Studies, and English/Reading

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2021-2022 Average Class Size by School (Elementary)

Elementary School	K	1st	2nd	3rd	4th	5th
Battlefield ES	20.4	19.4	22.6	22.2	21.6	22.2
Berkeley ES	16.0	15.0	22.5	22.5	24.0	19.5
Brock Road ES	22.8	22.3	26.0	21.8	21.4	21.5
Cedar Forest ES	21.2	23.6	19.2	22.4	23.0	23.7
Chancellor ES	19.3	15.8	23.7	22.7	23.7	21.7
Courthouse Road ES	24.0	18.2	22.2	21.3	21.5	20.2
Courtland ES	20.0	19.8	16.0	21.8	24.3	20.8
Harrison Road ES	18.7	18.8	15.9	17.3	22.0	20.2
Lee Hill ES	22.0	16.8	21.8	20.5	17.6	19.8
Livingston ES	17.5	20.7	17.5	20.7	21.3	17.3

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2021-2022 Average Class Size by School (Elementary)

Elementary School	K	1st	2nd	3rd	4th	5th
Parkside ES	22.0	22.7	21.1	20.8	27.0	27.7
Riverview ES	18.6	22.0	21.4	18.8	18.6	22.0
Salem ES	20.6	19.0	16.2	18.0	17.6	22.3
Smith Station ES	21.4	24.2	21.4	22.2	23.2	21.2
Spotswood ES	19.0	16.4	23.0	18.0	19.5	20.0
Spotsylvania ES	22.0	23.3	22.0	19.8	23.3	26.3
Wilderness ES	18.6	19.0	17.0	19.5	22.2	23.2

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2021-2022 Average Class Size by School (Middle)

Middle School	BMS	CMS	FMS	NRMS	POMS	SMS	TMS
English	23:1	20:1	20:1	22:1	19:1	23:1	21:1
Social Studies	24:1	26:1	22:1	23:1	23:1	25:1	21:1
Science	25:1	26:1	21:1	24:1	23:1	26:1	21:1
Math	23:1	22:1	20:1	23:1	19:1	23:1	21:1
World Language	21:1	16:1	18:1	24:1	21:1	20:1	19:1
Physical Education	28:1	27:1	28:1	26:1	23:1	28:1	22:1
Fine Arts	22:1	22:1	17:1	20:1	21:1	22:1	16:1
Business/CTE	21:1	21:1	22:1	18:1	19:1	22:1	20:1
Music	16:1	18:1	15:1	16:1	16:1	17:1	18:1

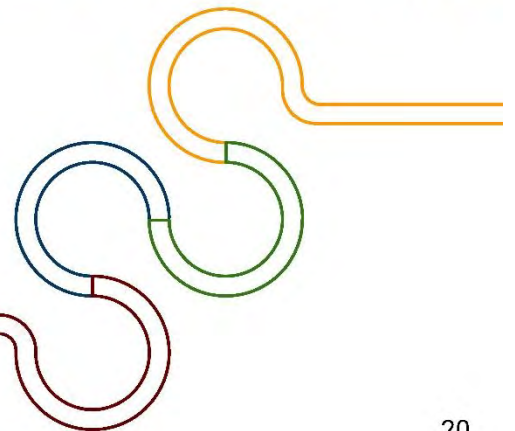
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2021-2022 Average Class Size by School (High)

High School	CHHS	CHS	MHS	RHS	SHS	HS AVG
English	23:1	24:1	21:1	22:1	25:1	23:1
Social Studies	25:1	27:1	23:1	24:1	23:1	24:1
Science	23:1	23:1	22:1	22:1	22:1	22:1
Math	21:1	24:1	21:1	23:1	22:1	22:1
World Language	17:1	18:1	21:1	21:1	17:1	19:1
Physical Education	35:1	28:1	32:1	30:1	35:1	32:1
Fine Arts	21:1	23:1	21:1	18:1	18:1	20:1
Business/CTE	24:1	24:1	25:1	23:1	21:1	23:1
Music	14:1	20:1	18:1	20:1	15:1	17:1



Student Performance Data

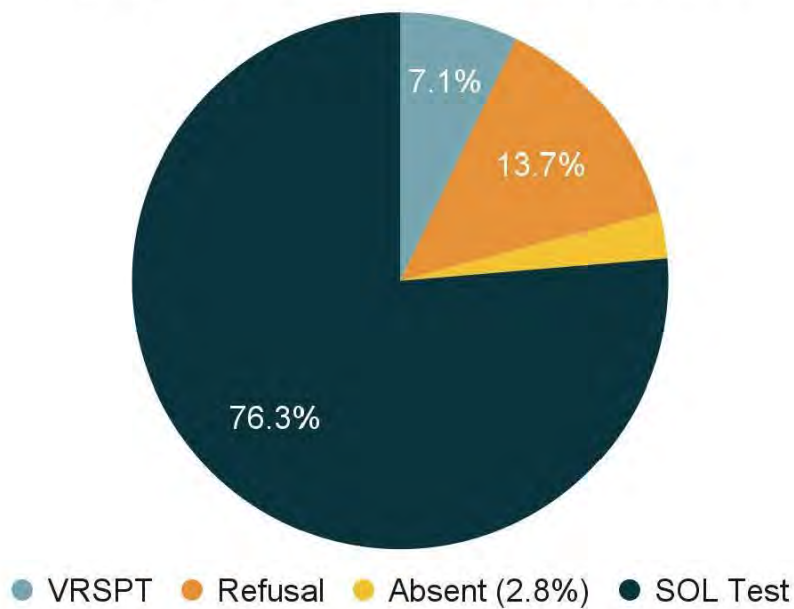


SCPS 2021 Accreditation Status

	Elementary	Middle	High	SCPS Total
2014	11	4	4	66%
2016	16	5	5	90%
2018	17	7	5	100%
2020 and 2021	17	7	5	100% (accreditation waived - maintain 2019 status)

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Spring 2021 Assessment Participation



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SCPS School Quality Achievement Indicators

Indicators	VA State Benchmark	SCPS Pass Rate 2021	State Pass Rate 2021
English	75%	71%	69%
Mathematics	70%	54%	54%
Science	70%	59%	59%

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English SOL Achievement Data

Reporting Categories	2021 SCPS	2021 State
Asian	78%	85%
Black	52%	54%
Econ. Disadvantaged	58%	54%
English Learners	26%	24%
Hispanic	59%	54%
Students with Disabilities	42%	40%
White	79%	78%
Multiple Races (2+)	72%	74%

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Math SOL Achievement Data

Reporting Categories	2021 SCPS	2021 State
Asian	67%	79%
Black	40%	34%
Econ. Disadvantaged	39%	37%
English Learners	22%	21%
Hispanic	43%	38%
Students with Disabilities	34%	58%
White	62%	64%
Multiple Races (2+)	54%	57%

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Science SOL Achievement Data

Reporting Categories	2021 SCPS	2021 State
Asian	70%	80%
Black	42%	39%
Econ. Disadvantaged	41%	40%
English Learners	7%	12%
Hispanic	45%	42%
Students with Disabilities	32%	31%
White	70%	70%
Multiple Races (2+)	56%	63%

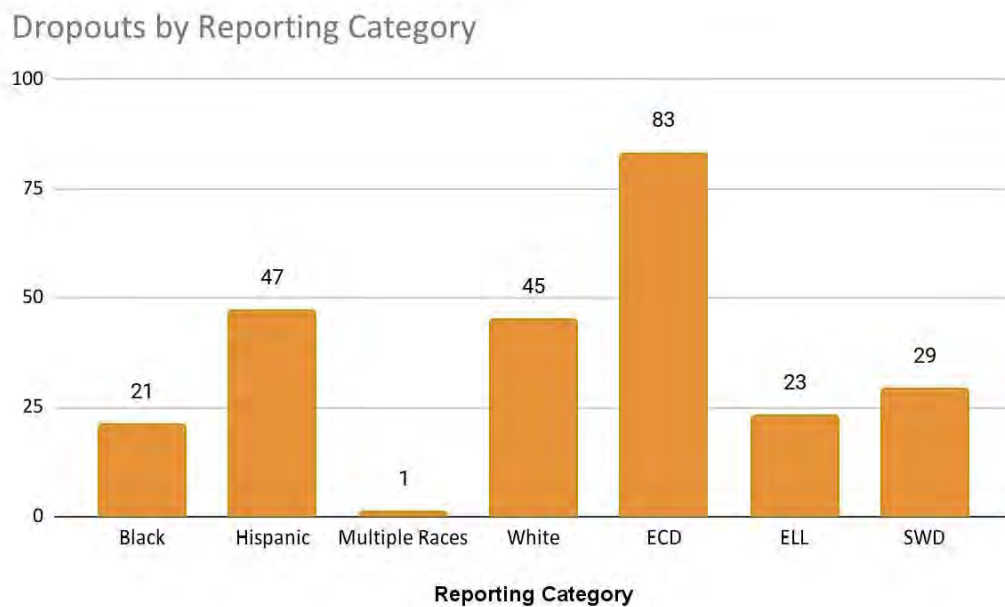
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Graduation Information

	2008	2012	2016	2018	2019	2020	2021
On Time Graduation	80.2%	86%	89.6%	91.2%	93.2%	91%	90.3%
Drop Out Rate	6.1%	4.4%	4.8%	5.9%	3.9%	5.1%	6.2%
Graduation Completion Index	92.5%	91%	91.9%	92.8%	94.9%	92.4%	91.6%

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2020-2021 Dropout Information



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Student Mental Health Needs

	2020-21 School Year Total	2021-22 1st Semester
Elementary Risk Assessments	88	113
Elementary CPS Calls	118	71
ES Referrals for Community-Based Support	387	207
Middle Risk Assessments	46	105
Middle CPS Calls	28	41
MS Referrals for Community-Based Support	171	180
High Risk Assessments	36	87
High CPS Calls	11	26
HS Referrals for Community-Based Support	150	169
Total Risk Assessments	170	305
Total CPS Calls	157	138
Total Referrals for Community-Based Support	708	556

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Student Mental Health Needs

	2020-21 School Year Total	2021-22 1st Semester
Social Work Crisis Interventions	152	479
Direct Clinical Support of Students	570	1,078
Clinical Case Management	799	1,426
Basic Needs/Resources for Families	714	914

- Students in crisis need frequent parent communication to support learning and the home/school connection
- Helping families access community-based resources supports parents and the learning environment at home

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Legal Considerations



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Federal Law

The US Department of Education provides an overview of the legislation, regulations, guidance, and other policy documents for the Every Student Succeeds Act (ESSA), and other topics.

- In the U.S., the federal role in education is limited. Because of the [Tenth Amendment](#), most education policy is decided at the state and local levels.
- Certain federal laws and guidance apply to the school division such as: [ESSA](#), [FERPA](#), Civil Rights ([Disability Discrimination](#), [IDEA](#), [Sex Discrimination](#), [Race and National Origin Discrimination](#)), etc.

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VA Standards of Quality

The Constitution of Virginia (Article VIII, § 2) requires the Board of Education to prescribe standards of quality for the public schools of Virginia, subject to revision only by the General Assembly. These standards, found in the *Code of Virginia* at § 22.1-253.13:1 through 22.1-253.13:8, are known as the Standards of Quality (SOQ) and encompass the requirements that must be met by all Virginia public schools and school divisions.

- The Standards of Quality describe the **minimally required** instructional programs and support services all schools must provide.
- SOQs also drive about 85% of state funding for local school divisions.

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Planning for FY 2023

What **SOQ** areas to monitor based on students needs?

Division-wide Needs:



In accordance with § 22.1-18 of the *Code of Virginia*, the Board of Education is required to report the compliance of local school boards with the Standards of Quality (SOQ). This compliance is collected through the SOQ Compliance and Other Certifications Data Collection and included as part of the Board's annual report to the General Assembly.

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Virginia School Budget Paradox

SCHOOL BOARD IS RESPONSIBLE FOR PLANNING AND SPENDING THE BUDGET

Superintendent is required to develop a proposed budget to meet the **needs** of the school division (VA 22.1-92).

- School Board reviews, revises, approves and submits a budget to the County which meets the **needs** of the school division.

BOARD OF SUPERVISORS (BOS) HOLDS AUTHORITY FOR FUNDING THE SCHOOL DIVISION

- BOS is responsible for setting local tax rates.
- BOS may appropriate by lump-sum or by broad state categories, but does not have line item authority.

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The Budget Process: From the Vantage Point of VA Code

SUPERINTENDENT MUST PRESENT A NEEDS-BASED BUDGET

- *State Code Section: 22.1-92. Estimate of monies needed for public schools; notice of costs to be distributed.*

PUBLIC HEARING IS REQUIRED

- *State Code Section: 22.1-92. Estimate of monies needed for public schools; notice of costs to be distributed.*

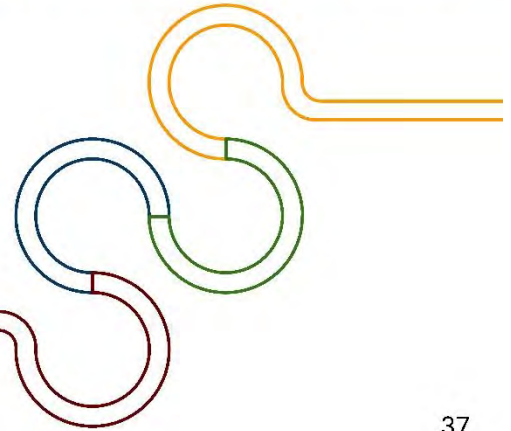


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State of Infrastructure

Capital Improvement Plan Summary FY 2023-27



Capital Improvement Plan (CIP) Overview

Purpose	Period	Rationale
The CIP is a planning and budget document prepared annually for Spotsylvania County Public Schools. The purpose is to plan and project costs for facility, technology, and transportation needs to meet student enrollment and future growth.	The CIP Covers a five year period (upcoming year plus four years), which moves out one year each year.	The CIP provides a forecast by which capital maintenance, capital technology, and capital transportation projects required to support the school division are planned, financed, and constructed.

During a school year, unforeseen circumstances may require adjustments to the approved CIP projects. The CIP project list and funding is adjusted to offset the cost, making a net \$0 impact in the CIP budget for the current year.

FY 2023 Proposed CIP

Revenue		
Funding Source	FY23 Proposed Budget	% of Budget
State Funds	8,939,951	23%
Federal Funds	4,618,900	12%
Loans & Bonds	25,184,535	65%
Grand Total	38,743,386	100%
Expenditure		
Funding Source	FY23 Proposed Budget	% of Budget
Maintenance	\$29,811,947	77%
Technology	\$5,104,786	13%
Transportation	\$3,826,653	10%
Grand Total	38,743,386	100%

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CIP 2023-2027 Plan Summary

Department	2023	2024	2025	2026	2027	5 Year Total	% of Budget
Maintenance	29,811,947	32,166,799	23,505,166	23,445,946	3,056,482	111,986,340	71%
Technology	5,104,786	6,040,320	4,012,738	3,825,681	7,640,853	26,624,378	17%
Transportation	3,826,653	3,940,827	3,932,096	4,178,373	4,302,665	20,180,614	13%
Grand Total	38,743,386	42,147,946	31,450,000	31,450,000	15,000,000	158,791,332	100%

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Maintenance Plan Project Investment Highlights

Five Year CIP Project Investment
\$111,986,340

- Complete renovation of learning spaces at Spotsylvania MS
- Adding classroom or renovating learning spaces and/or additional classrooms at Lee Hill ES, Salem ES, and Spotswood ES, Chancellor MS, Thornburg MS
- Playground expansions and/or replacements at all 17 ES
- Renovation of guidance center at Battlefield MS
- Modernize instructional space to enhance and streamline pathways at Spotsylvania HS and the Career and Technical Center
- Design phase of special education classrooms/center
- HVAC upgrades and system replacements utilizing Federal grant funds

Project Type	5 Year Project Total 2023-2027
Asphalt/Sidewalks	\$ 6,454,983
Building Renovations	\$ 52,955,804
Controls	\$ 2,872,382
Electric	\$ 1,499,900
Equipment	\$ 2,080,154
Fencing	\$ 355,000
Flooring	\$ 810,000
HVAC	\$ 4,618,900
Lighting	\$ 2,860,000
Mechanical	\$ 10,737,610
Modular Expansion	\$ 842,275
Other	\$ 945,000
Playground	\$ 1,275,000
Plumbing	\$ 1,248,000
Roof	\$ 6,059,400
Safety/Security	\$ 1,223,000
Special Education Center	\$ 13,372,432
Water/Sewer	\$ 1,776,500
Grand Total	\$ 111,986,340

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Technology Project Investment Highlights

Five Year CIP Project Investment
\$26,624,378

- Allows our infrastructure to adapt and modernize based on the rapid changes in technology that are necessary to support the dynamic needs of our students and staff.
- The ability to replace aging equipment and technologies.

Project Type	Description	5 Year Project Total 2023-2027
Devices	Computers (desktops, laptops), projectors, printers	\$ 7,857,578
Growth/ Programs	Instructional solutions, learning cottages & expanded classroom space network/phone/device installations	\$ 5,399,800
Infrastructure	Wireless network replacements/additions, backup storage, switches, UPS replacements, blade enclosures, load balancers, phone system replacement, school file server replacements, blade server improvements, VOIP system refresh	\$ 8,727,000
Safety/Security	Additional door locks (access controls), intercom replacements, internet firewall, security camera refresh/additions, security camera server refresh	\$ 4,640,000
Grand Total		\$ 26,624,378

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Transportation Project Investment Highlights

Five Year CIP Project Investment
\$20,180,614

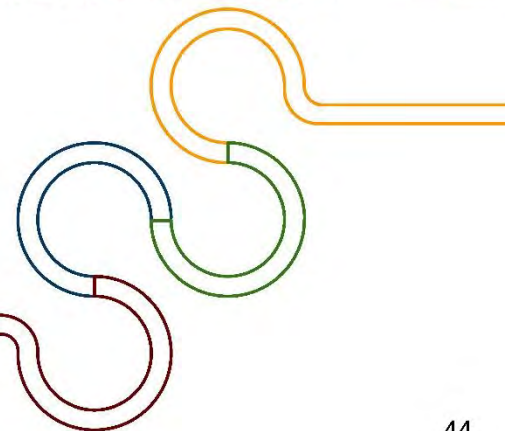
- Minimizing SCPS fleet maintenance costs
- Replacement cycles based on state recommendations
- Enhancing safety/security and student comfort
- Maintaining service levels for student travel time

Description	5 Year Qty Total	5 Year Total
Replacement Buses		
77-Passenger	114	\$14,269,651
SpEd	35	\$4,399,056
Head Start	0	\$0
Total Replacement Buses	149	\$18,668,707
Additional Buses		
77-Passenger	5	\$625,865
SpEd	5	\$628,437
Total Additional Buses	10	\$1,254,302
Other Equipment		
Ancillary Bus Equipment		\$129,835
Bus Engine Replacement		\$127,770
Total Other Equipment		\$257,605
Grand Total	159	\$20,180,614

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Workforce & Capacity



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School Board Adopted FTE Additional Cost Trends

Fiscal Year	Adopted FTE Increases	Adopted FTE Decreases	Additional FTEs Salary/Benefit Cost in \$ Million	Local Revenue Increase in \$ Million Not Debt Services Related	State Revenue Increase in \$ Million
2018	-	-12.0	-\$1.0	\$2.4	\$2.2
2019	60.0	-	\$3.6	\$3.9	\$7.6
2020	52.1	-	\$3.2	\$2.6	\$6.0
2021	-	-6.0	-	-	\$6.6
2022	29.0	-	\$1.4	-	\$7.8
Total	141.1	-18.0	\$7.2	\$8.9	\$30.2

FTE means "full-time equivalent." This is how employees are "counted" in a budget plan. For example, 1.0 FTE could be two part-time people in different schools doing the same job. So 3,284 FTE total may actually mean almost 4,000 different people serving the schools in different capacities (part time and full time).

NOTE: (1) 2022 adopted FTE does not include ESSER positions; (2) Does not reflect mid-year changes approved by the School Board.

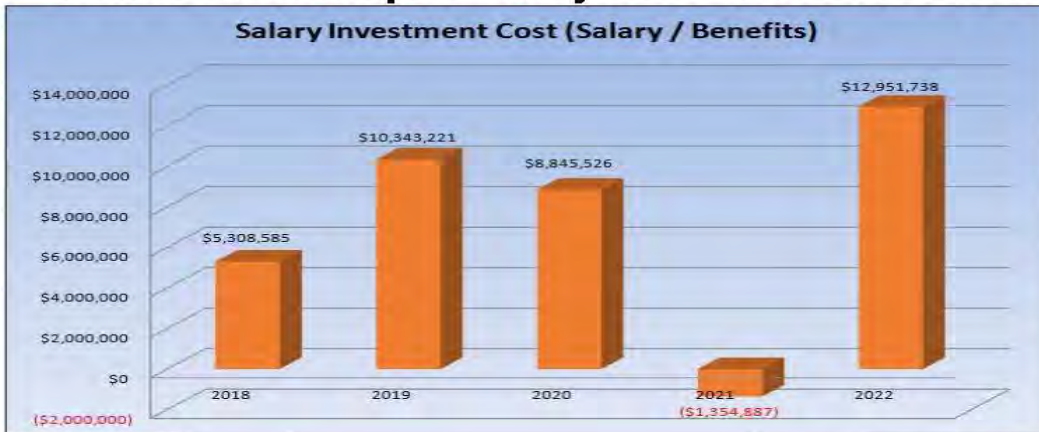
Staffing Per 1,000 Students Comparison - FY 2020

Level	Area	Fredericksburg (City)	Fauquier County	Caroline County	Culpeper County	Stafford County	William County	Prince Spotsylvania County
Central	Technology Staff	2.98	3.33	3.80	2.89	3.36	2.31	3.14
	Central Administration (Directors, Supervisors, Clerks, Professionals, etc.)	7.05	1.80	3.92	3.91	4.73	2.19	1.85
	Central Instruction Professional & Support Staff	2.71	2.14	8.38	2.24	2.46	4.46	1.45
	Fleet Staff	0.41	0.43	2.37	0.59	2.77	2.34	3.07
	Facility Maintenance & Operations (Laborers, Trades, Security, Custodial, etc.)	20.41	21.82	20.86	19.25	10.25	14.94	8.36
	Transportation Staff	13.70	17.80	21.54	15.11	9.42	8.80	13.66
Central Total		47.26	47.31	60.86	43.99	32.99	35.04	31.53
School	Homebound Instructors & Support Staff		0.24	0.26	0.35	0.12	0.07	0.28
	Library Staff	1.63	2.85	2.37	2.36	2.13	2.25	2.65
	Social Workers & Support Staff	0.81	0.59	0.47	0.12	0.71	0.66	1.33
	Classroom Instructional Staff and Support (Teachers, Aides, Subs, etc.)	133.31	105.24	85.62	99.62	97.35	74.68	86.07
	Attendance and Health & Wellness (Psychologists, Nurses, Technicians, etc.)	3.93	5.55	1.66	2.12	2.71	2.24	2.52
	School Administration	10.71	8.87	8.07	8.03	7.57	8.95	6.02
	School Counselors & Support Staff	4.48	4.74	2.61	2.60	3.50	3.57	3.66
School Total		154.87	128.09	101.07	115.20	114.10	92.43	102.53

Position(s): All

Source: 2020 Annual Superintendent's Report Table 19; Average Daily Membership figures from Virginia DOE School Enrollment Data

School Board Adopted Salary Increase/Decrease Trends



Fiscal Year	Salary Investment	Salary/Benefits Investment Increases/Decreases
2018	2% pay increase for all	\$5,308,585
2019	4% pay increase for Teachers & Support Staff 2% pay increase for Administrators	\$10,343,221
2020	4% pay increase for Teachers & Support Staff 3% pay increase for Administrators	\$8,845,526
2021	None. \$900 one time bonus	-\$1,354,887
2022	5% pay increase for Administrators 5.5% pay increase for Teachers & Support Staff	\$12,951,738

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Teacher (BA) Salaries in the Region

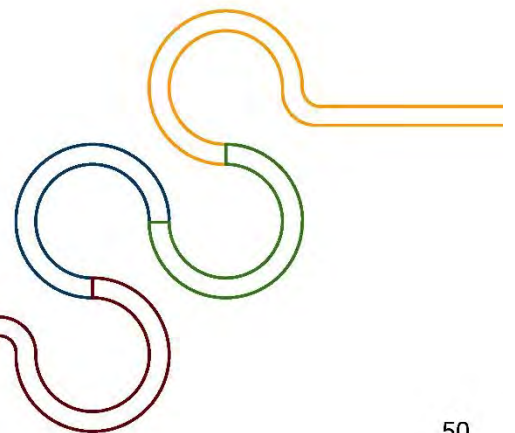
School Division	Step 0	Step 5	Step 10	Step 15	Step 20	Step 25	Step 30
Alexandria City	\$50,569.35	\$58,303.05	\$71,270.55	\$79,458.60	\$86,006.70	\$89,483.55	\$89,483.55
Caroline	\$43,311.00	\$46,286.00	\$49,465.00	\$52,862.00	\$57,015.00	\$61,790.00	\$66,962.00
Chesterfield	\$46,000.00	\$48,827.00	\$51,828.00	\$54,472.00	\$57,250.00	\$60,170.00	\$63,240.00
Culpeper	\$45,729.00	\$47,581.00	\$49,074.00	\$53,076.00	\$57,461.00	\$62,207.00	\$67,341.00
Fairfax	\$51,000.00	\$59,661.00	\$68,493.00	\$75,722.00	\$81,059.00	\$89,093.00	\$89,093.00
Fauquier	\$44,800.00	\$48,225.00	\$51,951.00	\$55,967.00	\$60,441.00	\$66,675.00	\$72,587.00
Fredericksburg City	\$43,796.00	\$48,356.00	\$51,275.00	\$55,173.00	\$62,027.00	\$70,060.00	\$79,157.00
Hanover	\$46,982.00	\$48,732.00	\$50,662.00	\$52,411.00	\$54,162.00	\$55,912.00	\$59,693.00
King George	\$44,651.00	\$46,930.00	\$49,325.00	\$54,460.00	\$60,128.00	\$66,386.00	\$73,295.00
Loudoun	\$55,611.00	\$61,821.00	\$72,171.00	\$77,719.00	\$82,919.00	\$88,119.00	\$98,563.00
Louisa	\$47,280.00	\$49,214.00	\$51,643.00	\$56,231.00	\$61,273.00	\$66,126.00	\$71,588.00
Orange	\$45,424.00	\$46,775.00	\$48,776.00	\$51,622.00	\$55,040.00	\$58,468.00	\$63,023.00
Prince William	\$51,431.00	\$52,292.00	\$60,576.00	\$71,157.00	\$83,425.00	\$97,642.00	\$114,134.00
Spotsylvania	\$45,306.00	\$47,968.00	\$50,135.00	\$53,448.00	\$58,844.00	\$66,576.00	\$75,323.00
Stafford	\$48,350.00	\$50,800.00	\$53,350.00	\$56,875.00	\$63,300.00	\$70,100.00	\$78,600.00

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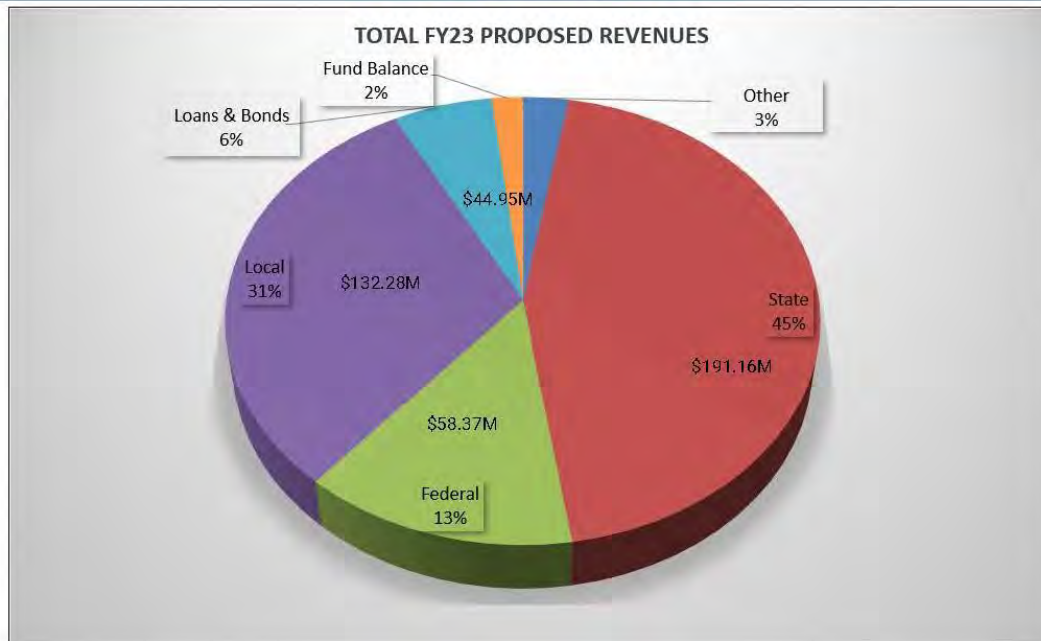
Bus Driver Salaries in the Region Starting Hourly Rate

● Alexandria	\$20.70	● Henrico	\$17.15
● Caroline	\$13.60	● King George	\$15.66
● Chesterfield	\$20.21	● Loudoun	\$17.29
● Culpeper	\$16.40	● Louisa	\$21.00
● Fairfax	\$22.91	● Orange	\$16.30
● Fauquier	\$16.98	● Prince William	\$21.34
● Fredericksburg	\$19.05	● Spotsylvania	\$18.15
● Hanover	\$15.75	● Stafford	\$22.00

PROPOSED REVENUES



Proposed FY 2023 Revenue ALL SCPS FUNDS



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Summary Revenue Increases for FY 2023 ALL SCPS FUNDS (in Millions)

Summary of Revenue Increases

Description	Other	State	Federal	Local	Loans & Bonds	Fund Balance	Total
FY22 Adopted Revenue (All Funds)	\$11.50	\$162.69	\$19.01	\$132.28	\$18.51	\$2.00	\$346.00
ADDITIONAL REVENUE (OVER FY2022 ADOPTED)							
FUNDS							
School Operating Funds (1, 2, 4, 5)	\$0.10	\$19.03	\$22.42	\$0.00			\$41.55
Fund 3 - Food Service		\$0.51	\$12.32	\$0.00		\$6.00	\$18.83
Fund 6 - Capital Projects		\$8.93	\$4.62		\$6.68		\$20.23
Fund 7 - Fleet	0.16						\$0.16
TOTAL ADDITIONAL REVENUES	\$0.26	\$28.47	\$39.36	\$0.00	\$6.68	\$6.00	\$80.77
TOTAL FY23 PROPOSED REVENUES	\$11.76	\$191.16	\$58.37	\$132.28	\$25.19	\$8.00	\$426.77

- The total **operating funds (1, 2, 4, & 5)** are increasing by **\$41.55 million**. **This preliminary proposal of needs does not assume any additional local funding over last year's amount.**
- **Food Service budget is self supporting with revenue and this increase has \$0 local impact.** The increase is related to anticipated service levels as a result of the federal meal waiver and use of *fund balance.
- The **Capital Fund increase includes \$8.9M in state funds, \$4.6M in federal grants, and \$6.68 in loans and bonds revenue. The additional state/federal funds have reduced the local cost for the County.**
- **The Fleet an internal revenue service fund (self supporting) and increase is related to bus repairs.**

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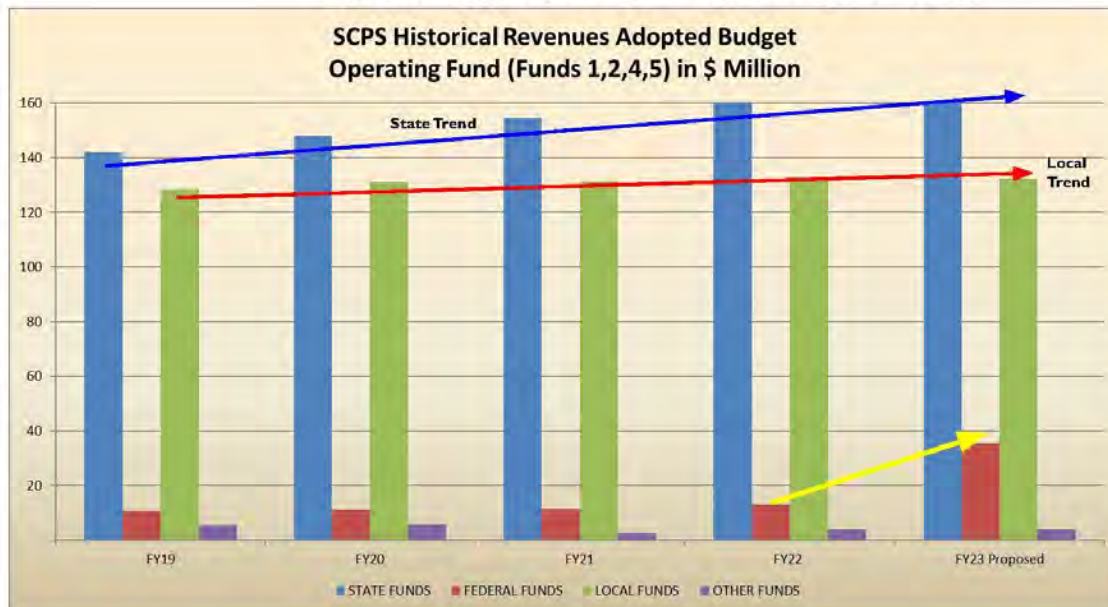
Revenue Summary for FY 2023 School Operating Funds (1, 2, 4, 5)

Assumes \$0 Local Increase. Does not include \$8.2M Gap for additional requests to SB tonight

1	Current Year's Base Budget (FY 2022)	School Funds 1, 2, 4, 5			
2	FY 2022 Adopted Budget:	\$ 311,613,914			
3	Additional FY 2023 Proposed Revenue	FY 2022 Supplemental:	% Increase	Total FY22 Base	Total SB Total Request
4	NEW Other Revenues	\$100,000	2.6%	\$ 3,870,493	\$3,970,493
5	NEW State Revenue (Gov's Budget)	\$19,026,326	11.7%	162,450,894	\$181,477,220
	NEW State Revenue (General Assembly)	\$0		-	\$0
6	NEW Federal Revenue	\$22,416,972	172.3%	13,011,111	\$35,428,083
7	NEW Local Transfer	\$0	0.0%	132,281,416	\$132,281,416
8	Subtotal:	\$ 41,543,298	13.332%	\$ 311,613,914	\$ 353,157,212
9	Total FY 2023 Proposed Revenues:	\$ 353,157,212			

- The total operating fund (combined funds 1, 2, 4, & 5) is the primary fund (like the County's General Fund) for school operations. It includes all of our staff, materials, and services that go into day-to-day operations such as bus service, teaching and learning, providing textbooks, etc.
- It is important to note that the \$22.4 in federal revenue is restricted for specific services and supports outlined and determined by the grant requirements.

FY 2019-2023 Historical Revenues Operating Fund (Funds 1, 2, 4, 5) by Funding Source (Local, State, Federal)



State and local funding gap has increased over time.

Federal funds have recently increased due to pandemic support.

General Fund (GF) and School's Local Transfer Side-by-Side *% increase / decrease over prior year*

LEGEND: COUNTY SCHOOLS

	General Fund Increase/Decrease	General Fund % Increase/Decrease	School Division Increase/Decrease	School Division % Increase/Decrease	SCHOOL COUNTY TRANSFER % OF GENERAL FUND	School Division % of New GF Revenue
2021	\$10,334,992	3.67%	\$200,000	0.15%	44.99%	1.9%
2022	\$17,271,433	5.91%	\$900,000	0.69%	42.77%	5.2%

In the most recent biennium budget, local schools received \$1.1M to pay debt and \$0 for general school operating needs.

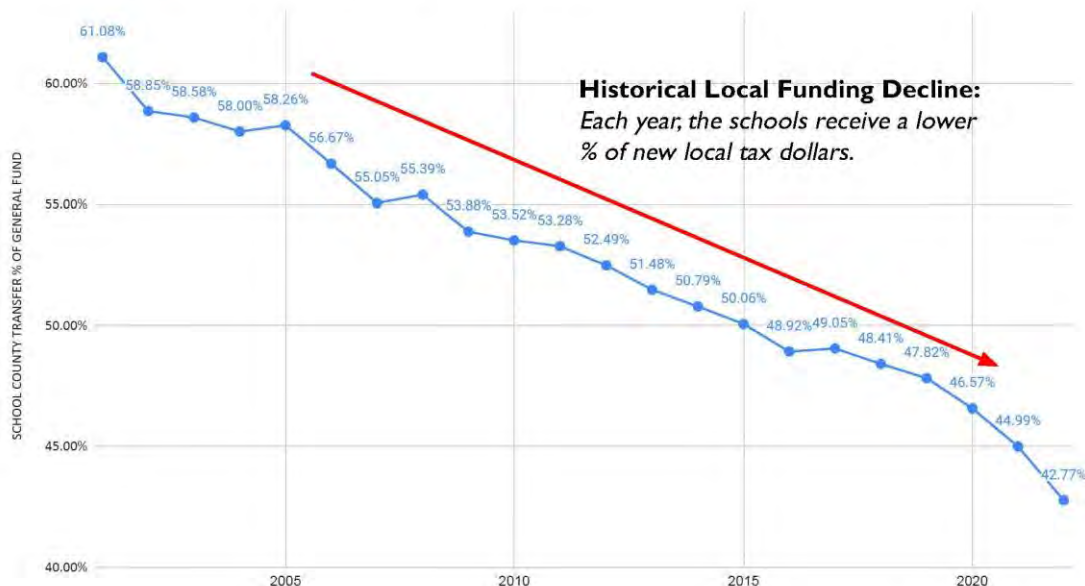
- Total Local General Fund was \$27.6M
 - County \$26.5M local increase
 - Schools \$1.1M local increase

Today, schools are 43% of the total local general fund, as compared to 61% in 2001.

- Last year, schools received 5.2% of a \$17.3M GF increase.
- Only the state contributed to all non-debt related general education needs.

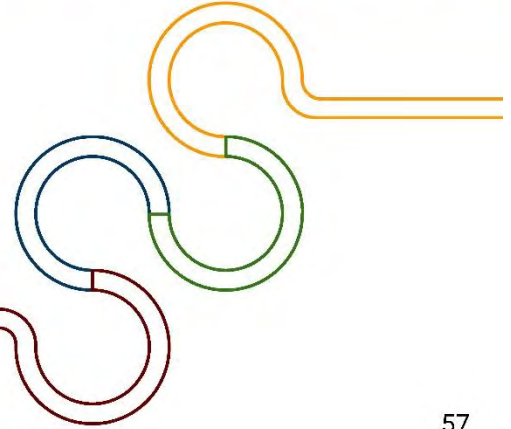
County Transfer to Schools as % of the County General Fund

SCHOOL COUNTY TRANSFER % OF GENERAL FUND vs. Fiscal Year

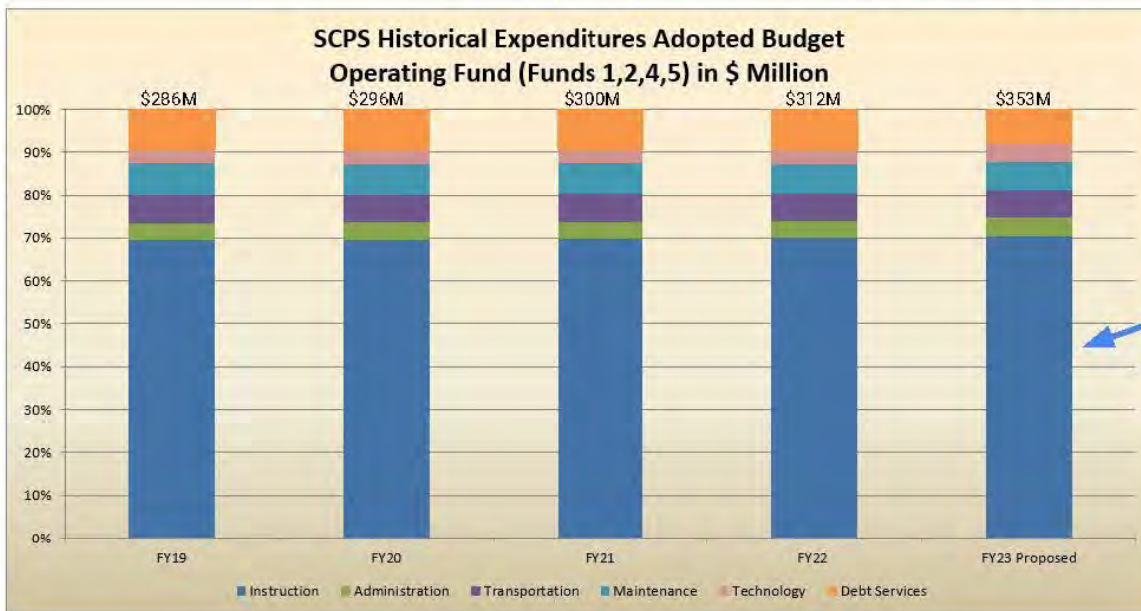




PROPOSED EXPENDITURES

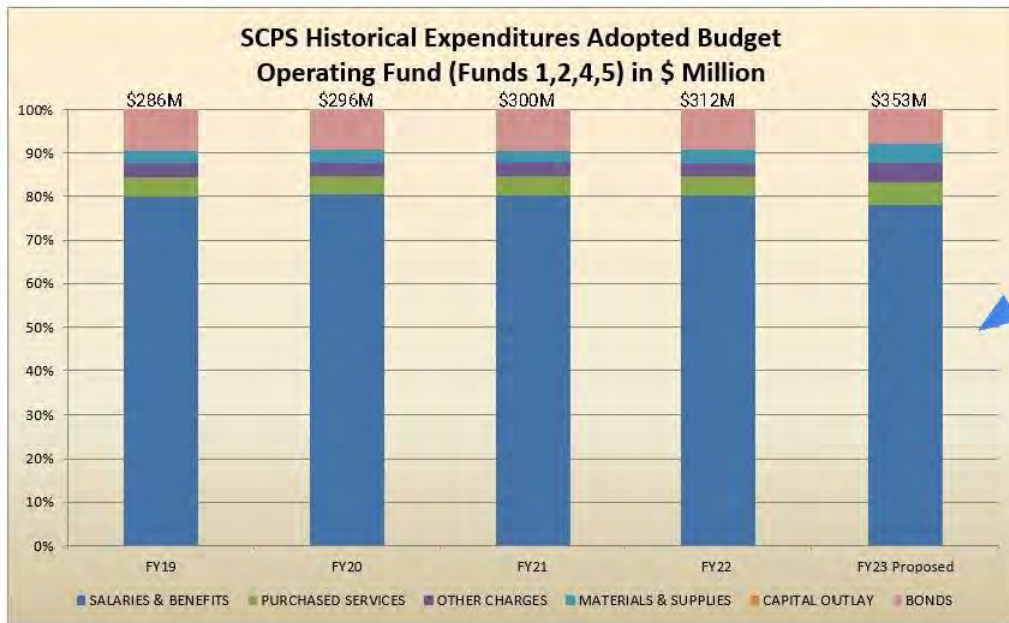


FY 2019-2023 Adopted Budget Expenditures Operating Fund (Funds 1, 2, 4, 5) by State Category (Inst, Admin/Health, Transp, etc.)



Instruction category consistently represents around 70% of the Operating Fund Budgeted Expenditures

FY 2019-2023 Adopted Budget Expenditures Operating Fund (Funds 1, 2, 4, 5) by Accounting Category



Historical expenditures trends show that 80% of the Operating Fund is allocated to **Salaries & Benefits**.

This is because education is a service industry and people provide services.

School Operating Funds (Funds 1, 2, 4, 5)

FY 2022 Budget Summary (in Millions)

- \$311.6 Total Budget
- 249.7 Salary & Benefits
- 29.0 Committed Funds (i.e. Debt)
- \$32.9 Non-Salary Expenditures**

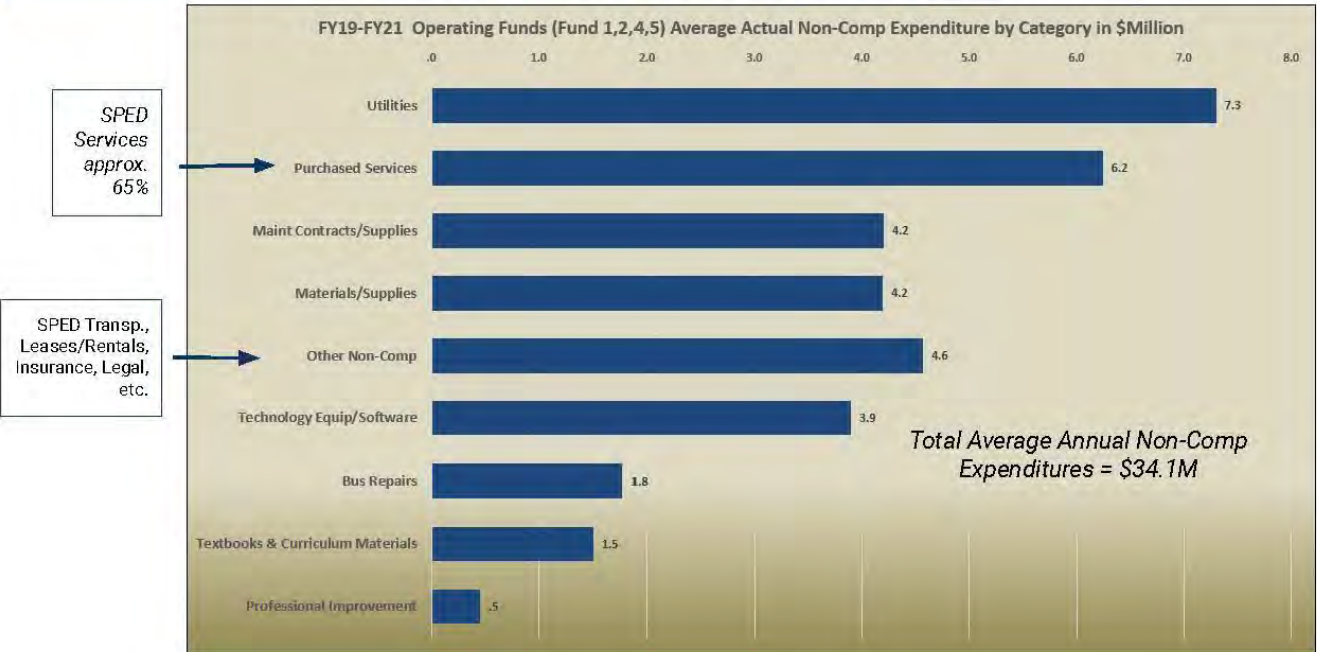
Non-Comp Expenditures:

Where does the money go?

*Includes Pandemic Grant (ESSER) funds

State Categorical Area	\$Actual Expenditures			
	2018	2019	2020	2021*
Instruction	\$12.1	\$13.9	\$10.9	\$12.2
Maintenance	\$11.5	\$11.5	\$10.2	\$11.7
Transportation	\$4.0	\$4.5	\$3.7	\$2.9
Technology	\$2.8	\$2.9	\$3.3	\$7.5
Administration/Health	\$1.5	\$1.6	\$1.6	\$3.8
Grand Total (reflected in Millions)	\$31.9	\$34.4	\$29.7	\$38.1

Summary of Historical Non Comp Expenditures School Operating Funds (Funds 1, 2, 4, 5)



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FY 2023 Proposed Investments \$0 Local Increase

ALL FUNDS	Amount
FY2022 ADOPTED REVENUE	\$311,613,914
ADDITIONAL REVENUE (OVER FY2022 ADOPTED)	
State Revenue (Gov's Budget)	\$19,026,326
Federal Revenue	\$22,416,972
Local Transfer	\$0
Other Revenues	\$100,000

All investments in this section assume \$0 additional local funding

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Base Budget Changes Resulting in Net Overall Savings: (\$2.0M)

What is Base Budget Scrubbing?

Base budget scrubbing is the first technical step of the annual budget process for schools and involves examining the budget across the division to identify all base budget reductions.

- **Background:** The FY 2022 proposed budget included a total of \$6.2 million in base budget reductions ([see page 44](#) of the FY2022 budget book) including year over year salary savings from attrition in addition to a large one-time reduction of funds “hold back” ([see page 89](#) of the FY2022 budget book) by the school board at the beginning of the pandemic.
- **Current Situation:** For FY 2023, the total net reduction at the beginning of the budget process is \$1.99 million. This net reduction is the result of increases and decreases calculated throughout the budget before adding any additional needs/requests as part of the Superintendent’s proposal.
 - The most significant budget savings occur in salary and benefits by resetting salaries from employees who have retired/resigned to the average hire salaries for those respective job classes. Analyzing the base budget as a first step in the annual budget process is an important best practice used by many schools and local governments.

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Base Budget & Compliance Adjustments: \$3.57M

Additional FY 2023 Proposed Investments

\$ in Millions		Base Budget & Compliance Adjustments				
Description	Other	State	Federal	Local	FY23 \$Total	FY23 FTE
1	Division-wide Base Budget Changes Resulting in Net Overall Savings	0.10		0.00	-2.09	-1.99
2	Hourly Custodial (\$15) and Contracted and Non-Contracted Driver Increase (\$21)		2.20			2.20
3	Elementary School Counselors		0.21			0.21 3.0
4	Elementary Classroom Teachers		0.21			0.21 3.0
5	Middle School Classroom Teachers		0.21			0.21 3.0
6	High School, Alt Ed, & CTE Classroom Teachers		0.56			0.56 8.0
7	Division-wide SPED Classroom Teachers		0.49			0.49 7.0
8	Division-wide SPED Classroom Paras		0.42			0.42 12.0
9	Division-wide Related Services Providers		0.35			0.35 5.0
10	Division-wide Specialized School Support Positions (Psychologists, Social Workers, etc.)		0.21			0.21 3.0
11	Division-wide Technology Resource Teachers		0.21			0.21 3.0
12	Division-wide English Language Learner Teachers		0.49			0.49 7.0
13		\$0.10	\$5.56	\$0.00	-\$2.09	\$3.57 54.00

What are Base Compliance Requests?

These requests relate to prior commitments made by the School Board and resource needs that maintain state and federal compliance at their minimum standards for general and special education.

64

Grant and Restricted Funds: \$24.52M

Additional FY 2023 Proposed Investments

\$ In Millions		Grants and Restricted Funds						
Description	Other	State	Federal	Local	FY23 \$Total	FY23 FTE		
1 Title I								
2 Title II			0.12		\$0.12			
3 Title III			0.05		\$0.05			
4 Title III I & Y			0.03		\$0.03			
5 Title IV Part A			-0.01		-\$0.01			
6 Title VI-B/SPED			0.80		\$0.80			
7 Headstart			0.04		\$0.04			
8 Carl Perkins			0.02		\$0.02			
9 Pre-School (SPED)			0.00					
10 Other Grant Fund Adjustments			0.54	-0.07	\$0.47			
11 Debt Service Payments				-0.11	-\$0.11			
12 Restricted At-Risk Funding		2.26			\$2.26			
13 ESSER II			3.68		\$3.68			
14 ESSER III			16.28		\$16.28			
15 ARP - VI-B/SPED			0.75		\$0.75			
16 ARP - Preschool			0.08		\$0.08			
17 Governor's School Regional Program		0.02			\$0.02			
18 Detention Center		0.00			\$0.00			
19 Title I, Part D			0.00		\$0.00			
20 Regional Adult Ed.			0.04		\$0.04			
21	\$0.00	\$2.28	\$22.42	-\$0.18	\$24.52	0.0		

What are Grants and Restricted Funds?

All of the funds in this section may only be used with the approval and/or instructions of the grantor or funding agent. These funds are for a specific purpose and meet specific performance goals that are outlined in their respective terms and conditions.

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Classroom Instruction and Other Needs: \$0.73M

Additional FY 2023 Proposed Investments

\$ In Millions		Classroom Instruction and Other Needs						
Description	Other	State	Federal	Local	FY23 \$Total	FY23 FTE		
1 Elementary Staffing Support				0.52	0.52	13.00		
School-Based Allocation Increases: ES Music, Physical Education, MS/HS Career and Technical, Technology (all)		0.20		0.01	0.21			
3 School Safety Resource					0.00	1.00		
4 Health and Wellness					0.00	4.00		
5 Position Control HR Position					0.00	1.00		
8	\$0.00	\$0.20	\$0.00	\$0.53	\$0.73	19.00		

Justification of Other Needs: The school finance department collected, compiled and reviewed requests from schools and departments. Not all requests are required for compliance, have legal restrictions, or are minimally recommended salary/benefit needs; however, they have been identified as critical to services provided to service levels in schools, support student needs, afford a safe learning environment, and support modern efficient and effective business needs.

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School Board Workforce Benefit Investments:



Benefit Increases: \$1.04M

Additional FY 2023 Proposed Investments

Description	Benefit Increases					FY23 \$Total	FY23 FTE
	Other	State	Federal	Local	Total		
1 Instructional / Professional VRS Retirement (Employer Share) 16.62% to 16.62%						\$0.00	
2 Instructional / Professional VRS Retirement (Employee Share) 5.00% to 5.00%						\$0.00	
3 Total Instructional / Professional VRS Retirement Rate 21.62% to 21.62%						\$0.00	
4 Group Life (Employer Share) 0.54% to 0.54%						\$0.00	
5 Retiree Health Care Credit (RHCC) 1.21% to 1.21%						\$0.00	
6 Non-professional Support VRS Retirement 7.10% to 7.10%						\$0.00	
7 Social Security (Employer Share) 7.65% to 7.65%						\$0.00	
8 Other Adjustments: Annual Leave, Disability Insurance, & Other Req. Benefits				1.04		\$1.04	
9 SCPS Health Care Fund Cost (Employer) 5% Overall Budget Increase \$43.5M to \$45.7M				2.20		\$2.20	
10 * SCPS Health Care Fund Cost (Employer) Mitigation Strategy: Use Health Reserve				-2.20		-\$2.20	
11	\$0.00	\$0.00	\$0.00	\$1.04		\$1.04	0.0

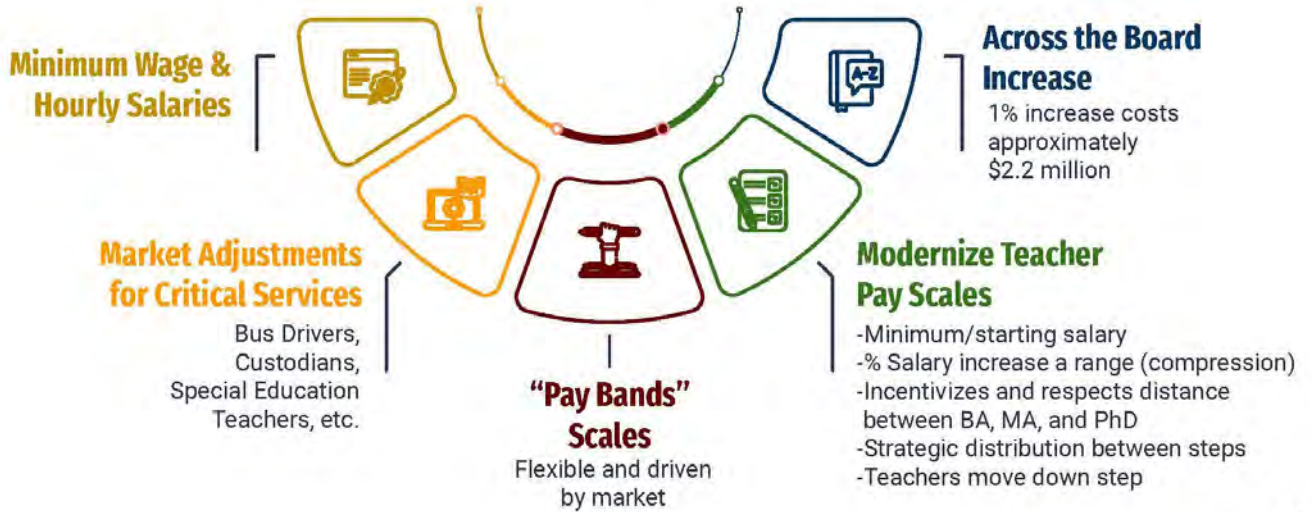
***This benefits needs assumes \$5.3M transfer to the Health Reserve and \$2.9M transfer to the OPEB Trust with use of carryover funds approved by the School Board

Why are there increased benefit costs?

These are costs related to all employees in the Virginia Retirement System and contributions are required by the state. In addition, the School Board is financially responsible for the "employers portion" for health care, insurance, annual leave payouts, etc.

School Board Workforce Investments

Compensation Strategy & Tools:



Workforce Investments: \$11.69M

Additional FY 2023 Proposed Investments

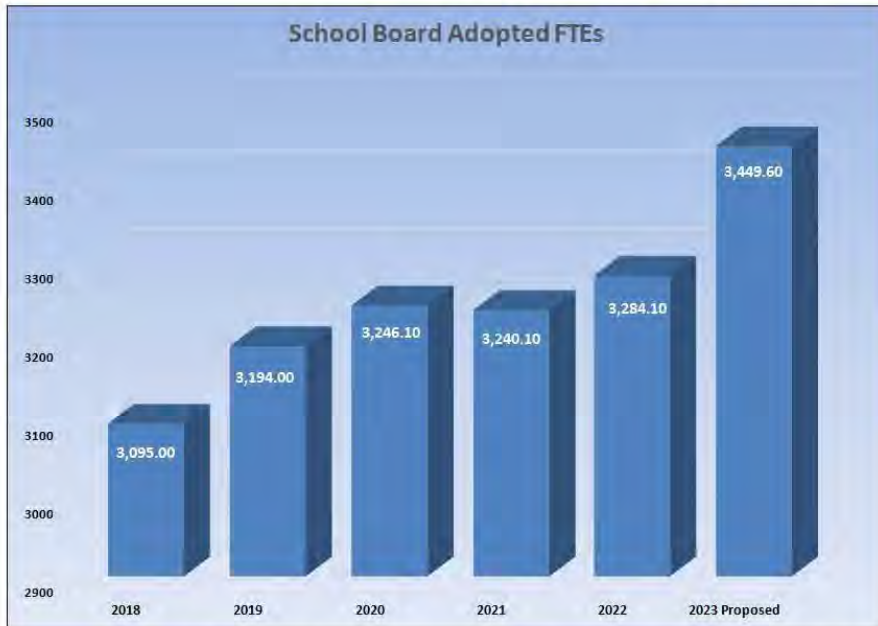
\$ In Millions		Workforce Investments				
Description	Other	State	Federal	Local	FY23 \$Total	FY23 FTE
1 Central Admin 5%		0.25			0.25	
2 Bus Aides Only 5%		0.09			0.09	
3 School Admin (P & AP) 5%		0.60			0.60	
4 Non-Admin Support 5%		2.10			2.10	
5 Teacher Scale (9% Average) (\$48K min salary + compression, etc.)		0.00			0.00	
6 Teacher Scale (5% Flat) (\$47K min salary)		7.95			7.95	
7 Academic and Athletic Stipends (2.5% + VHSL Mandates and equalizing level updates)				0.20	0.20	
8 Non Salary Scales/Staffing Modernization & Restructuring				0.00	0.00	
9 Minimum Wage Increase (\$12 per hr)				0.50	0.50	
11	\$0.00	\$10.99	\$0.00	\$0.70	\$11.69	0.0

The School Boards option to modernize the teacher scale is presented later in this slide. This is only what is included with \$0 additional local funds.

Why workforce investment?

Because public education is a service industry, the workforce is 80% of the budget. These are the tools available to the school board to attract and retain a high-quality workforce. The Governor's proposed budget recommends a 5% increase for SOQ positions.

School Board Adopted Positions



New FTE Request Summary:

Instructional Needs

- 54 Compliance (100% State Funded)

Other Needs

- 13 School Requests
- 05 Health/Safety
- 01 Business Needs

FY23 Proposed FTE Needs: 73

FY 2022 includes the addition of 92.50 off cycle positions approved by the School Board (example: ESSER Positions).

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FY 2023 Expenditure Summary (in Millions) with \$0 Additional Local Funding

FY 2023 Proposed Investment Summary

Description	Other	State	Federal	Local	FY23 \$Total	FY23 FTE
Base Budget & Compliance Adjustments	\$0.10	\$5.56	\$0.00	-\$2.09	\$3.57	54.00
Grants and Restricted Funds	\$0.00	\$2.28	\$22.42	-\$0.18	\$24.52	0.0
Benefit Increases	\$0.00	\$0.00	\$0.00	\$1.04	\$1.04	0.0
Workforce Investment	\$0.00	\$10.99	\$0.00	\$0.70	\$11.69	0.0
Classroom Instruction and Other Needs	\$0.00	\$0.20	\$0.00	\$0.53	\$0.73	19.00
School Operating Funds (1, 2, 4, 5)	\$0.10	\$19.03	\$22.42	\$0.00	\$41.54	73.00

Description	Other	State	Federal	Local	FY23 \$Total	FY23 FTE
Food Service	\$6.00	\$0.51	\$12.32	\$0.00	\$18.83	
Capital Improvement Plan (CIP)	\$6.68	\$8.93	\$4.62	\$0.00	\$20.23	
Fleet	\$0.16				\$0.16	
Other Funds Total	\$12.84	\$9.44	\$16.94	\$0.00	\$39.22	
Grand Total All Funds	\$12.94	\$28.47	\$39.36	\$0.00	\$80.76	73.00

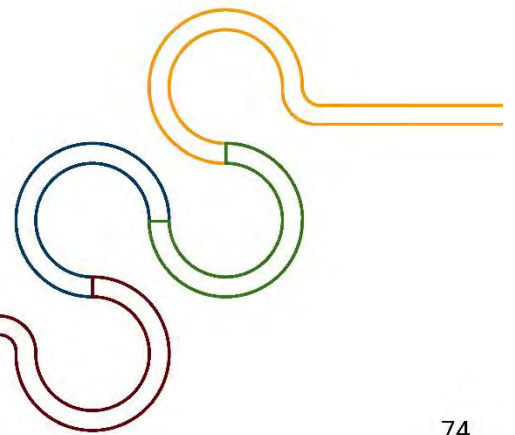
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FY 2023 Expenditure Summary (in Millions) with \$0 Additional Local Funding

Summary of Revenue Increases

Description	Other	State	Federal	Local	Loans & Bonds	Fund Balance	Total
FY22 Adopted Revenue (All Funds)	\$11.50	\$162.69	\$19.01	\$132.28	\$18.51	\$2.00	\$346.00
ADDITIONAL REVENUE (OVER FY2022 ADOPTED)							
FUNDS							
School Operating Funds (1, 2, 4, 5)	\$0.10	\$19.03	\$22.42	\$0.00			\$41.54
Fund 3 - Food Service		\$0.51	\$12.32	\$0.00		\$6.00	\$18.83
Fund 6 - Capital Projects		\$8.93	\$4.62	\$0.00	\$6.68		\$20.23
Fund 7 - Fleet	\$0.16						\$0.16
TOTAL ADDITIONAL REVENUES	\$0.26	\$28.47	\$39.36	\$0.00	\$6.68	\$6.00	\$80.76
TOTAL FY23 PROPOSED REVENUES	\$11.76	\$191.16	\$58.37	\$132.28	\$25.19	\$8.00	\$426.76

**FY 2023 Unfunded Needs
Require Local Increase
\$8.2M Local Funds Needed**



Teacher Scale Modernization

Additional \$5.65M

Across the Board Vs.

Modernizing the Teacher Salary Scale:

- *An across the board increase means every employee receives the same flat or percent increase across the scale.*
- *Modernizing the scale looks at other factors such as starting salary, distance between steps, education, compression, etc.*
- *This type of change allows SCPS teacher scales to be more competitive. Ensuring the retention of highly qualified teachers.*

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What is the cost of not modernizing the teacher scale?

Cost of not Modernizing the Scale

- **Market Competition:** *Stafford's FY22 starting salary is \$48K. Compared to SCPS FY22 starting salary of \$45K.*
- **Compression:** *as starting salaries for new employees increase, tenured employee salaries do not increase at the same rate.*
- **Inequity in pay system:** *the values between the steps are not consistent.*
- **Valuing experience, education, and longevity:** *a flat pay does not address retention strategies for valued employees.*

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Who is impacted?

Number of Employees Impacted by Teacher Scale Modernization - 2,000 (60% of SCPS contracted employees)

- General Education Teachers
- ESOL Teachers
- SPED Teachers
- Reading Specialists
- Psychologists
- School Counselors
- Behavior Interventionists
- Social Workers
- Speech Therapists
- Occupational Therapists
- Physical Therapists
- Instructional Specialists
- Coordinators and Instructional Coordinators
- Librarians

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Teacher Scale Modernization: Impact on Teacher Salaries

Scale Modernization Implementation Examples:

Teacher Scale	FY22 Step	FY22 Rate	FY23 Step	FY23 Rate	% Increase *
Teacher A Bachelors	0	\$45,306	1	\$48,600	7%
Teacher B Bachelors	4	\$47,721	5	\$51,076	7%
Teacher C Masters	10	\$53,646	11	\$58,880	10%

* Note: 5% funded increase is part of modernization suggested increase. Modernization requires additional funding.

Policy Outcomes:

1. Starting Salary \$48K
2. Compression
3. Honoring Education with multiple scales (increase)
 - a. BA to MA = 7%
 - b. MA to PHd = 5%
4. Managing the distance between grades:
 - a. 0-11 = 1.25%
 - b. 12-21 = 1.75%
 - c. >22 = 2.25%
5. Rewarding Experience: Requires a step each year to maintain integrity of scale.

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Teacher Scale Modernization: Impact on Teacher Salaries

Salary Change Teachers will realize - moving step down and new scales distribution Teacher T10 - Bachelor's Degree 10 Month					
FY22 Step	FY22 Salary	FY23 Step	FY23 Salary Scenario 2	% Difference	\$ Difference
		0	\$ 48,000		
0	\$ 45,306	1	\$ 48,600	7%	\$ 3,294
1	\$ 46,420	2	\$ 49,208	6%	\$ 2,788
2	\$ 46,427	3	\$ 49,823	7%	\$ 3,396
3	\$ 47,356	4	\$ 50,445	7%	\$ 3,089
4	\$ 47,721	5	\$ 51,076	7%	\$ 3,355
5	\$ 47,968	6	\$ 51,714	8%	\$ 3,746
6	\$ 48,169	7	\$ 52,361	9%	\$ 4,192
7	\$ 48,416	8	\$ 53,015	9%	\$ 4,599
8	\$ 49,603	9	\$ 53,678	8%	\$ 4,075
9	\$ 49,865	10	\$ 54,349	9%	\$ 4,484
10	\$ 50,135	11	\$ 55,028	10%	\$ 4,893
11	\$ 50,520	12	\$ 55,991	11%	\$ 5,471
12	\$ 50,909	13	\$ 56,971	12%	\$ 6,062
13	\$ 51,725	14	\$ 57,968	12%	\$ 6,243
14	\$ 52,571	15	\$ 58,983	12%	\$ 6,412

Salary Change Teachers will realize - moving step down and new scales distribution Teacher T10 - Masters Degree 10 Month					
FY22 Step	FY22 Salary	FY23 Step	FY23 Salary Scenario 2	% Difference	\$ Difference
		0	\$ 51,360		
0	\$ 48,555	1	\$ 52,002	7%	\$ 3,447
1	\$ 49,669	2	\$ 52,652	6%	\$ 2,983
2	\$ 49,678	3	\$ 53,310	7%	\$ 3,632
3	\$ 50,672	4	\$ 53,977	7%	\$ 3,305
4	\$ 51,062	5	\$ 54,651	7%	\$ 3,589
5	\$ 51,325	6	\$ 55,334	8%	\$ 4,009
6	\$ 51,541	7	\$ 56,026	9%	\$ 4,485
7	\$ 51,805	8	\$ 56,726	9%	\$ 4,921
8	\$ 53,075	9	\$ 57,435	8%	\$ 4,360
9	\$ 53,355	10	\$ 58,153	9%	\$ 4,798
10	\$ 53,646	11	\$ 58,880	10%	\$ 5,234
11	\$ 54,054	12	\$ 59,911	11%	\$ 5,857
12	\$ 54,474	13	\$ 60,959	12%	\$ 6,485
13	\$ 55,347	14	\$ 62,026	12%	\$ 6,679
14	\$ 56,249	15	\$ 63,111	12%	\$ 6,862

Average Salary increase = 9%

New Scale Steps Distribution:
 0:11 - 1.25%
 12:21 - 1.75%
 >22 - 2.25%

Note: 5% funded increase is part of modernization suggested increase. Modernization requires additional funding.

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Non-Compliance Staffing Needs

Additional \$0.35M

Position	FTE	Cost
School Safety Resource	1.00	\$50,000
Health and Wellness: 1 Supervisor 1 Bookkeeper 2 Nurses	4.00	\$240,000
Position Control HR Position	1.00	\$60,000
Total FTE/Cost	6.0	\$350,000

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Health Insurance Increase

Additional \$2.2M

Background

- According to Anthem and our health consultant, health care costs are projected to increase.
 - Anthem’s cost projection for FY 23 is \$49.8M.
 - This makes the projected Health Insurance deficit (compared to budget) for FY23 is \$6.9M.

Current Situation

- The deficit for FY21 was (\$2.1M). FY22 is projected to have a deficit of (\$4.4M) based on current experience.

Plan

- The Health Insurance Reserve held by the county is \$13.9M.
 - These are one time funds.
 - The SB approved for \$5.3M one-time funds to be transferred to the health reserve during the FY22 carryover process in anticipation of increasing costs.

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FY 2023 Expenditure Summary (in Millions) with \$8.2 Local GAP in Funding

FY 2023 Proposed Investment Summary

Description	Other	State	Federal	Local	FY23 \$Total	FY23 FTE
Base Budget & Compliance Adjustments	\$0.10	\$5.56	\$0.00	-\$2.09	\$3.57	54.00
Grants and Restricted Funds	\$0.00	\$2.28	\$22.42	-\$0.18	\$24.52	0.0
Benefit Increases	\$0.00	\$0.00	\$0.00	\$3.24	\$3.24	0.0
Workforce Investment	\$0.00	\$10.99	\$0.00	\$6.35	\$17.34	0.0
Classroom Instruction and Other Needs	\$0.00	\$0.20	\$0.00	\$0.88	\$1.08	19.00
School Operating Funds (1, 2, 4, 5)	\$0.10	\$19.03	\$22.42	\$8.20	\$49.74	73.00

Description	Other	State	Federal	Local	FY23 \$Total	FY23 FTE
Food Service	\$6.00	\$0.51	\$12.32	\$0.00	\$18.83	
Capital Improvement Plan (CIP)	\$6.68	\$8.93	\$4.62	\$0.00	\$20.23	
Fleet	\$0.16				\$0.16	
Other Funds Total	\$12.84	\$9.44	\$16.94	\$0.00	\$39.22	
Grand Total All Funds	\$12.94	\$28.47	\$39.36	\$8.20	\$88.96	73.00

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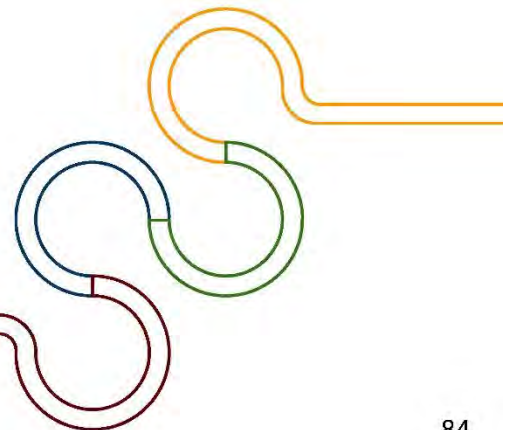
FY 2023 Expenditure Summary (in Millions) with \$8.2 Local GAP in Funding

Summary of Revenue Increases

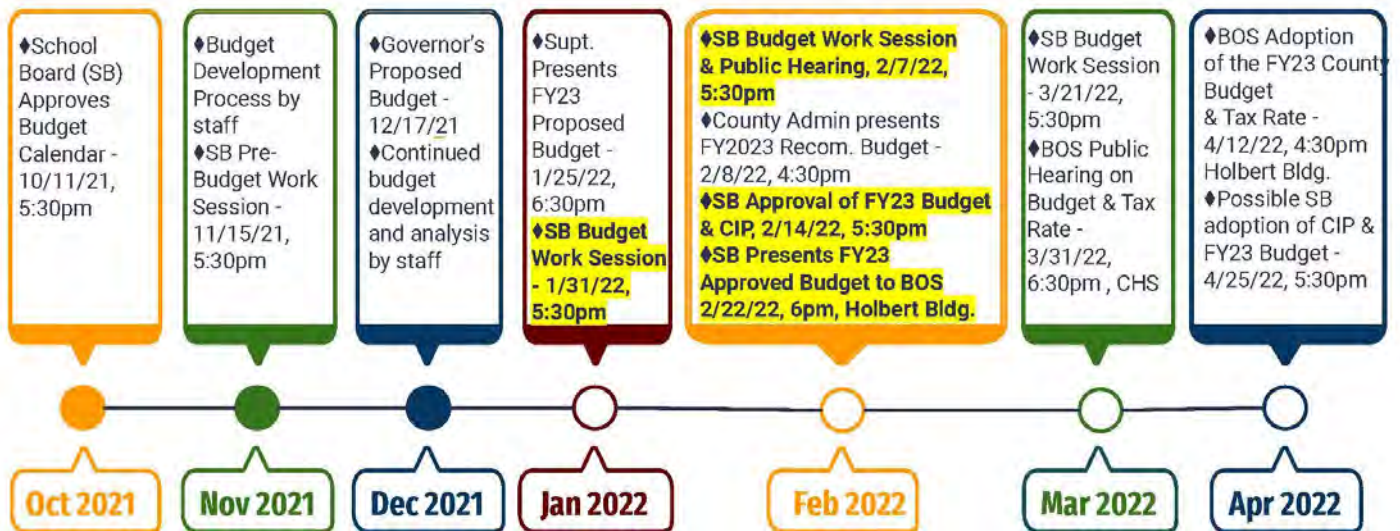
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ADDITIONAL REVENUE (OVER FY2022 ADOPTED)							
FUNDS							
School Operating Funds (1, 2, 4, 5)	\$0.10	\$19.03	\$22.42	\$8.20			\$49.74
Fund 3 - Food Service		\$0.51	\$12.32	\$0.00		\$6.00	\$18.83
Fund 6 - Capital Projects		\$8.93	\$4.62	\$0.00	\$6.68		\$20.23
Fund 7 - Fleet	\$0.16						\$0.16
TOTAL ADDITIONAL REVENUES	\$0.26	\$28.47	\$39.36	\$8.20	\$6.68	\$6.00	\$88.96
TOTAL FY23 PROPOSED REVENUES	\$11.76	\$191.16	\$58.37	\$140.48	\$25.19	\$8.00	\$434.96

Next Steps & School Board Guidance

- Please provide your questions verbally or via email to the Chairman and acting Superintendent by Thursday, 1/27/22 at Noon.
- Staff will prepare and present all of the requested information at the budget work session on 01/31/2022 at 5:30pm.



FY 2023 Budget Timeline



IMPORTANT NOTE: May 9, 2022 is the latest possible budget adoption date in order to issue staff contracts.

FY 2023 Proposed Budget Reports



All Funds Summary

Revenue Trends All Funds

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
FUND BALANCE	\$0	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%	1.87%
Subtotal	\$0.00	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%	1.87%
STATE FUNDS	\$121,286,787	\$126,098,260	\$133,793,164	\$158,406,618	\$24,613,454	18.40%	37.10%
STATE SALES TAX	\$27,462,338	\$30,348,056	\$28,895,051	\$32,762,179	\$3,867,128	13.38%	7.67%
Subtotal	\$148,749,125	\$156,446,316	\$162,688,215	\$191,168,797	\$28,480,582	17.51%	44.77%
FEDERAL FUNDS	\$16,983,942	\$41,812,487	\$19,013,121	\$58,372,781	\$39,359,660	207.01%	13.67%
GAP	\$0	\$0	\$0	\$8,200,000	\$8,200,000	100.00%	1.92%
LOANS & BONDS	\$29,415,640	\$13,107,503	\$18,509,528	\$25,184,535	\$6,675,007	36.06%	5.90%
LOCAL FUNDS	\$135,512,210	\$134,271,845	\$132,281,416	\$132,281,416	\$0	0.00%	30.98%
OTHER FUNDS	\$10,398,924	\$4,979,797	\$11,509,595	\$11,768,016	\$258,421	2.25%	2.76%
Subtotal	\$192,310,715	\$194,171,633	\$181,313,660	\$235,806,748	\$54,493,088	33.00%	57.10%
Grand Total	\$341,059,840	\$350,617,948	\$346,004,838	\$434,975,545	\$88,970,707	25.71%	100.00%

Revenue by Area & Object

Area	Category	Revenue Type	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change
Fund Balance	077200	USE OF FUND BALANCE	\$0	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%
	Total	Total for Area	\$0	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%
State Funds	030900	2402010 SALES TAX RECPTS	\$27,462,338	\$30,348,056	\$28,895,051	\$32,762,179	\$3,867,128	13.38%
	031100	240298 RACE TO GED	\$71,852	\$77,161	\$77,161	\$77,161	\$0	0.00%
	031800	COMPENSATION SUPPLEMENT	\$4,243,936	\$0	\$4,914,128	\$5,264,881	\$350,753	7.14%
	031903	NO LOSS FUNDING	\$0	\$4,139,528	\$1,062,193	\$5,459,234	\$4,397,041	413.96%
	031904	SCHOOL MEALS EXP	\$0	\$0	\$82,574	\$92,491	\$9,917	12.01%
	031906	GROCERY TAX HOLD HARMLES			\$0	\$709,392	\$709,392	100.00%
	031907	SCHOOL CONSTRUCTION			\$0	\$8,939,951	\$8,939,951	100.00%
	032100	240202 BASIC AID	\$71,691,678	\$73,705,664	\$77,499,393	\$81,861,957	\$4,362,564	5.63%
	032200	240205 REG FOSTER CARE	\$109,115	\$97,252	\$108,571	\$102,106	(\$6,465)	-5.95%
	032300	240259 SP/ED FOSTER CARE	\$104,100	\$122,572	\$108,571	\$102,106	(\$6,465)	-5.95%
	032400	240207 EDUC FOR GIFTED	\$754,632	\$760,053	\$783,864	\$840,262	\$56,398	7.19%
	032500	240208 REMEDIAL EDUC	\$2,027,148	\$2,181,635	\$2,249,979	\$2,358,630	\$108,651	4.83%
	032600	240204 REMEDIAL SUM SCH	\$215,450	\$631,611	\$688,408	\$371,678	(\$316,730)	-46.01%
	033300	240221 INSTRUCT SOC SEC	\$4,217,061	\$4,222,519	\$4,383,829	\$4,599,329	\$215,500	4.92%
	033500	240223 INSTRUCT RETIRE	\$9,292,330	\$9,824,394	\$10,204,742	\$10,731,768	\$527,026	5.16%
	033700	240241 INSTRUCT GLI	\$281,137	\$295,576	\$304,836	\$324,312	\$19,476	6.39%
	033900	240212 SPECIAL ED SOQ	\$8,626,478	\$8,416,887	\$8,680,563	\$8,019,343	(\$661,220)	-7.62%
	034100	240220 HOSP/C/DET HOMES	\$1,056,140	\$1,006,046	\$1,115,637	\$1,117,034	\$1,397	0.13%
	034200	240246 SP ED - HOMEBOUND	\$77,742	\$67,312	\$67,986	\$68,646	\$660	0.97%
	034400	240248 SP ED - REGIONAL	\$1,282,014	\$1,251,754	\$1,496,115	\$1,489,693	(\$6,422)	-0.43%
034800	240214 TEXTBOOKS	\$1,489,880	\$1,512,647	\$1,560,034	\$1,951,472	\$391,438	25.09%	

Area	Category	Revenue Type	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change
	034900	240217 VOC ED	\$902,599	\$844,504	\$870,959	\$1,017,159	\$146,200	16.79%
	035000	240252 VOC ED - EQUIP	\$34,427	\$33,962	\$0	\$0	\$0	0.00%
	035100	240218 VOC ED - ADULT	\$23,132	\$0	\$0	\$0	\$0	0.00%
	035200	240253 VOC ED - OCC/TECH	\$198,614	\$168,178	\$256,173	\$237,794	(\$18,379)	-7.17%
	035400	240218 APPRENTICESHIP STATE	\$0	\$0	\$0	\$0	\$0	0.00%
	035500	240347 SHOOL BREAKFAST-STATE	\$253,972	\$57,840	\$46,621	\$541,549	\$494,928	1061.60%
	035600	240215 SCHOOL LUNCH - STATE	\$0	\$117,586	\$108,126	\$117,586	\$9,460	8.75%
	035800	EARLY CHILDHOOD GRANT	\$0	\$0	\$0	\$0	\$0	0.00%
	035900	240281 AT RISK(4-YR OLD)	\$572,481	\$691,035	\$841,017	\$1,085,057	\$244,040	29.02%
	036000	240240 ST LEAD COORDINATING	\$87,969	\$81,120	\$81,120	\$81,120	\$0	0.00%
	036200	240265 AT-RISK (REGULAR)	\$1,906,113	\$2,517,548	\$3,394,748	\$5,601,339	\$2,206,591	65.00%
	036400	240299 ENGLISH/2ND LANG	\$1,066,872	\$1,259,635	\$1,407,069	\$2,297,155	\$890,086	63.26%
	036500	240400 OTHER STATE PAYMT	\$257,848	\$173,433	\$88,275	\$291,110	\$202,835	229.78%
	036700	240399 NATIONAL BOARD CERT	\$92,500	\$65,000	\$104,000	\$104,000	\$0	0.00%
	037000	240291 MENTOR TEACHER PROG	\$22,645	\$23,361	\$19,361	\$25,129	\$5,768	29.79%
	037200	240206 ADULT ED-GAE	\$35,730	\$37,837	\$37,837	\$37,837	\$0	0.00%
	037300	240229 GOV SCH GRANT/ST	\$1,029,131	\$1,083,579	\$1,188,325	\$1,212,844	\$24,519	2.06%
	038000	240228 EARLY INTERVENTION	\$582,710	\$555,653	\$560,226	\$1,575,090	\$1,014,864	181.15%
	038600	240275 K-3 PRIMARY	\$2,060,347	\$2,280,976	\$2,296,030	\$2,513,240	\$217,210	9.46%
	038900	240415 PROJECT GRADUATION	\$37,500	\$37,500	\$37,500	\$37,500	\$0	0.00%
	039200	240286 LOTTERY PER PUPIL	\$5,415,742	\$5,869,560	\$5,736,724	\$5,977,180	\$240,456	4.19%
	039300	240203 GED	\$33,545	\$33,545	\$33,545	\$32,930	(\$615)	-1.83%
	039400	410405 TECHNOLOGY	\$856,000	\$830,000	\$856,000	\$856,000	\$0	0.00%

Area	Category	Revenue Type	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change
	039700	240405 ALGEBRA READINESS	\$276,217	\$291,054	\$293,424	\$283,553	(\$9,871)	-3.36%
	Total	Total for Area	\$148,749,125	\$156,446,316	\$162,688,215	\$191,168,797	\$28,480,582	17.51%
Federal Funds	040100	84.002 REG.AD.ED.ABE	\$288,511	\$369,209	\$369,948	\$403,418	\$33,470	9.05%
	040200	84.01 TITLE I- LOCAL ED	\$3,002,581	\$3,232,223	\$4,241,557	\$4,242,651	\$1,094	0.03%
	040500	84.027 TITLE VI-B/SP ED	\$4,622,607	\$4,017,451	\$4,755,577	\$5,553,882	\$798,305	16.79%
	041200	3302120 IMPACT AID 81-874	\$185,967	\$165,545	\$144,000	\$175,755	\$31,755	22.05%
	041400	10.553,5,9 FED FOOD SERV	\$3,467,656	\$14,873,852	\$4,273,841	\$14,900,000	\$10,626,159	248.63%
	041900	84.365 TITLE III - LA	\$79,431	\$127,223	\$326,376	\$377,871	\$51,495	15.78%
	041910	84.365 TITLE III - I&Y			\$0	\$31,545	\$31,545	100.00%
	042600	84.027 INTERPRETER GRANT	\$8,087	\$0	\$0	\$0	\$0	0.00%
	042800	84.367 TITLE II	\$535,657	\$449,659	\$769,834	\$892,456	\$122,622	15.93%
	042900	HEADSTART	\$960,682	\$1,057,813	\$1,032,056	\$1,073,621	\$41,565	4.03%
	043300	84.173 PRE-SCHOOL GRANT	\$91,441	\$91,358	\$93,522	\$95,221	\$1,699	1.82%
	043600	3302240 CARL PERKINS	\$307,361	\$301,846	\$310,328	\$331,466	\$21,138	6.81%
	044200	3302990 OTHER FED FUNDS	\$1,787,792	\$8,699,420	\$9,000	\$9,000	\$0	0.00%
	044900	ROTC REIMBURSEMENT	\$162,010	\$169,824	\$159,166	\$165,920	\$6,754	4.24%
	046300	BUILD AMERICA BOND SUBSID	\$65,707	\$197,913	\$132,959	\$135,000	\$2,041	1.54%
	046400	84.002 ENG LITERACY/CIVIC	\$81,116	\$57,699	\$54,407	\$57,699	\$3,292	6.05%
	046500	84.002 CORRECTIONS & INST	\$22,108	\$9,882	\$10,000	\$12,918	\$2,918	29.18%
	046600	10.553 FED SCH BREAKFAST	\$1,237,288	\$0	\$1,728,169	\$3,425,798	\$1,697,629	98.23%
	046730	84.425D CARES ACT ESSER II	\$0	\$1,617,625	\$0	\$3,675,170	\$3,675,170	100.00%
	046740	84.425D CARES ACT ESSER III		\$0	\$0	\$16,279,390	\$16,279,390	100.00%

Area	Category	Revenue Type	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change
	046750	84.027 ARP - VI-B/SPED		\$0	\$0	\$750,000	\$750,000	100.00%
	046760	84.173 ARP - PRESCHOOL		\$0	\$0	\$75,000	\$75,000	100.00%
	046770	CSLRFR-HVAC			\$0	\$4,618,900	\$4,618,900	100.00%
	047000	UNAWARDED FEDERAL REV	\$0	\$0	\$0	\$500,000	\$500,000	100.00%
	047100	84.424 TITLE IV PART A	\$77,939	\$241,482	\$602,381	\$590,100	(\$12,281)	-2.04%
	Total	Total for Area	\$16,983,942	\$41,812,487	\$19,013,121	\$58,372,781	\$39,359,660	207.01%
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	\$98,178,295	\$101,017,940	\$103,357,051	\$103,357,051	\$0	0.00%
	050300	5105020 LOCAL TRANSFER-DEBT SE	\$27,769,102	\$27,721,649	\$28,924,365	\$28,924,365	\$0	0.00%
	050400	5105000 PRIOR YR CARRYOVR	\$3,416,132	\$5,532,256	\$0	\$0	\$0	0.00%
	050500	APPROPRIATIONS-INTERIM	\$63,870	\$0	\$0	\$0	\$0	0.00%
	050800	BOND REFINANCE PROCEEDS	\$6,084,812	\$0	\$0	\$0	\$0	0.00%
	Total	Total for Area	\$135,512,210	\$134,271,845	\$132,281,416	\$132,281,416	\$0	0.00%
Other Funds	070200	FOIA REQUEST REVENUE	\$119	\$1,214	\$290	\$290	\$0	0.00%
	070400	1612070 PVT TUITION-SUMMR	\$6,100	\$30,000	\$108,000	\$108,000	\$0	0.00%
	070500	1612020 SPEC FEES/PUPILS	\$510	\$14,528	\$3,600	\$3,600	\$0	0.00%
	070600	1612030 SALE OF TEXTBOOKS	\$2,953	\$0	\$0	\$0	\$0	0.00%
	070700	1612040 SCHOOL FOOD SVC	\$22,096	\$3,707	\$15,000	\$15,000	\$0	0.00%
	071000	1803030 REBATES/REF OTHER	\$61,192	\$130,894	\$51,100	\$51,100	\$0	0.00%
	071200	1899030 DONATIONS/SP GFTS	\$9,891	\$11,266	\$16,200	\$16,200	\$0	0.00%
	071600	1899090 SALE OTHER EQUIP	\$95,583	\$30,181	\$61,000	\$61,000	\$0	0.00%
	071700	1899100 INSURANCE ADJUST	\$47,324	\$170,996	\$48,000	\$48,000	\$0	0.00%
	071800	1899120 OTHER FUNDS	\$6,516	\$8,511	\$6,000	\$6,000	\$0	0.00%

Area	Category	Revenue Type	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change
	071900	1901010 TUIT OTHER CO/CTY	\$1,596,965	\$0	\$0	\$0	\$0	0.00%
	072100	2500000 OTHER ST AGENCIES	\$750	\$0	\$0	\$0	\$0	0.00%
	072300	1612040 CAFE TRANSFERS	\$3,834,997	\$128,161	\$4,539,000	\$4,539,000	\$0	0.00%
	072600	1612060 ADULT ED-ABE/ESL	\$33,460	\$36,112	\$37,000	\$37,000	\$0	0.00%
	072900	1612060 ADULT ED WORKPLAC	\$22,741	\$22,516	\$16,000	\$16,000	\$0	0.00%
	073100	1899120 SUPPLEMENTAL PAY	\$73,943	\$10,895	\$204,103	\$204,103	\$0	0.00%
	073400	2500000 DUAL ENROLLMENT	\$336,252	\$372,615	\$370,000	\$370,000	\$0	0.00%
	073600	1502010 USE OF FACILITIES	\$71,351	\$50,010	\$90,000	\$190,000	\$100,000	111.11%
	074200	FINGERPRINTING	\$2,350	\$1,457	\$3,700	\$3,700	\$0	0.00%
	074300	FLEET REVENUE - COUNTY	\$507,430	\$565,956	\$680,489	\$670,000	(\$10,489)	-1.54%
	074400	FIELD TRIP REIMBURSEMENTS	\$90,058	\$710	\$170,000	\$170,000	\$0	0.00%
	074600	MEDICAID REIMBURSEMENTS	\$1,345,877	\$1,341,544	\$1,200,000	\$1,200,000	\$0	0.00%
	074700	CATERING	\$13,525	\$493	\$28,000	\$28,000	\$0	0.00%
	074900	INTEREST	\$51,941	\$12,254	\$32,000	\$32,000	\$0	0.00%
	075000	PRINT SHOP REVENUE	\$131,039	\$95,726	\$140,000	\$140,000	\$0	0.00%
	075100	1900110 E-RATE	\$36,691	\$151,996	\$1,200,000	\$1,200,000	\$0	0.00%
	075200	FLEET REVENUE - TRANSPORT	\$1,738,231	\$1,526,694	\$2,181,006	\$2,349,916	\$168,910	7.74%
	075300	FLEET REVENUE - MAINTENAN	\$86,678	\$90,386	\$128,404	\$128,404	\$0	0.00%
	075600	FLEET REVENUE - OTHER	\$6,148	\$4,347	\$9,219	\$9,219	\$0	0.00%
	075800	FLEET REV - WARRANTY/INS	\$193	\$1,419	\$3,484	\$3,484	\$0	0.00%
	075900	APPRENTICESHIP	\$59,467	\$33,397	\$53,000	\$53,000	\$0	0.00%
	076200	HP SELF- MAINTAINER REV	\$28,810	\$43,925	\$35,000	\$35,000	\$0	0.00%
	076400	MIDDLE SCH ATHLETIC FEE	\$2,069	\$0	\$0	\$0	\$0	0.00%
	076500	WELLNESS GRANT/ANTHEM	\$47,587	\$36,059	\$50,000	\$50,000	\$0	0.00%

Area	Category	Revenue Type	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change
	077100	SCHOOL SOCIAL WORK HOMELS	\$28,086	\$8,834	\$30,000	\$30,000	\$0	0.00%
	Total	Total for Area	\$10,398,924	\$4,979,797	\$11,509,595	\$11,768,016	\$258,421	2.25%
Loans & Bonds	080300	4104030 BOND NOTES	\$29,072,310	\$13,079,772	\$18,509,528	\$25,184,535	\$6,675,007	36.06%
	080800	INTEREST GO/IDA BONDS	\$343,330	\$27,731	\$0	\$0	\$0	0.00%
	Total	Total for Area	\$29,415,640	\$13,107,503	\$18,509,528	\$25,184,535	\$6,675,007	36.06%
GAP	076800	REVENUE GAP	\$0	\$0	\$0	\$8,200,000	\$8,200,000	100.00%
	Total	Total for Area	\$0	\$0	\$0	\$8,200,000	\$8,200,000	100.00%
GRAND TOTAL			\$341,059,840	\$350,617,948	\$346,004,838	\$434,975,545	\$88,970,707	20.45%

All Funds Budget Trends

Fund	Fund Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
1	GOVERNOR'S SCHOOL	\$2,154,345	\$2,097,101	\$2,318,356	\$2,329,095	\$10,739	0.46%	0.54%
2	DETENTION CENTER	\$1,060,956	\$1,018,823	\$1,117,823	\$1,120,313	\$2,490	0.22%	0.26%
3	FOOD SERVICE	\$10,730,055	\$24,020,573	\$12,878,794	\$31,713,924	\$18,835,130	146.25%	7.29%
4	REGIONAL ADULT ED	\$717,340	\$788,376	\$788,853	\$869,083	\$80,230	10.17%	0.20%
5	OPERATING FUND	\$294,635,400	\$307,376,747	\$307,388,882	\$357,038,721	\$49,649,839	16.15%	82.08%
6	CAPITAL PROJECTS	\$29,415,640	\$13,107,503	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	8.91%
7	FLEET SERVICE	\$2,346,105	\$2,208,825	\$3,002,602	\$3,161,023	\$158,421	5.28%	0.73%
	Grand Total	\$341,059,840	\$350,617,948	\$346,004,838	\$434,975,545	\$88,970,707	25.71%	100%

All Funds Expenditure Summary by State Category

Area	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
Instruction	\$201,073,718	\$212,480,991	\$218,195,205	\$254,198,184	\$36,002,980	16.50%	58.44%
Administration	\$11,230,542	\$13,455,708	\$12,074,586	\$16,193,756	\$4,119,170	34.11%	3.72%
Transportation	\$20,784,462	\$18,171,064	\$23,018,951	\$25,915,470	\$2,896,520	12.58%	5.96%
Maintenance	\$21,961,171	\$23,158,901	\$23,278,932	\$31,866,419	\$8,587,487	36.89%	7.33%
Food Services	\$9,789,739	\$13,977,310	\$11,212,602	\$24,028,761	\$12,816,159	114.30%	5.52%
Capital Projects	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	8.91%
Technology	\$9,578,324	\$14,020,097	\$10,790,670	\$15,217,636	\$4,426,967	41.03%	3.50%
Debt Services	\$33,727,065	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	6.62%
Total	\$330,690,368	\$333,629,344	\$346,004,838	\$434,975,545	\$88,970,707	25.71%	100%

All Fund Expenditure Summary Report by State Category (Less CIP)

Area	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
Instruction	\$201,073,718	\$209,271,793.78	\$218,195,205	\$254,198,184	\$36,002,980	16.50%	32.08%
Administration	\$11,230,542	\$11,690,949.95	\$12,074,586	\$16,193,756	\$4,119,170	34.11%	2.04%
Transportation	\$20,784,462	\$22,931,934.70	\$23,018,951	\$25,915,470	\$2,896,520	12.58%	3.27%
Maintenance	\$21,961,171	\$22,506,721.25	\$23,278,932	\$31,866,419	\$8,587,487	36.89%	4.02%
Food Services	\$9,789,739	\$11,328,625.00	\$11,212,602	\$24,028,761	\$12,816,159	114.30%	3.03%
Technology	\$9,578,324	\$9,510,122.01	\$10,790,670	\$15,217,636	\$4,426,967	41.03%	1.92%
Debt Services	\$33,727,065	\$28,031,761.00	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	3.64%
Total	\$308,145,021	\$315,271,907.69	\$327,495,310	\$396,232,159	\$68,736,849	20.99%	100%

All Funds Expenditure Summary by Area

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$163,626,636	\$163,085,827	\$177,133,791	\$201,859,912	\$24,726,121	13.96%	46.41%
EMPLOYEE BENEFITS	\$72,117,896	\$81,112,264	\$76,470,799	\$84,000,126	\$7,529,327	9.85%	19.31%
Subtotal	\$235,744,532	\$244,198,091	\$253,604,590	\$285,860,038	\$32,255,448	12.72%	65.72%
Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$20,554,951	\$24,511,250	\$23,108,194	\$40,526,795	\$17,418,601	75.38%	9.32%
OTHER CHARGES	\$8,767,621	\$8,874,588	\$9,476,088	\$16,780,525	\$7,304,438	77.08%	3.86%
MATERIALS & SUPPLIES	\$9,016,214	\$17,382,079	\$10,671,158	\$16,544,918	\$5,873,760	55.04%	3.80%
CAPITAL OUTLAY	\$370,292	\$298,062	\$1,710,914	\$7,707,951	\$5,997,037	350.52%	1.77%
CIP	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	8.91%
SCPS HOLDBACK	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
BONDS	\$33,691,411	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	6.62%
CONTINGENCY RESERVES	\$0	\$0	\$0			0.00%	0.00%
Subtotal	\$94,945,836	\$89,431,252	\$92,400,248	\$149,115,507	\$56,715,259	61.38%	34.28%
Grand Total	\$330,690,368	\$333,629,344	\$346,004,838	\$434,975,545	\$88,970,707	25.71%	100.00%

All Funds Expenditure Report by Object by Fund

Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
111000	COMP OF DIRECTORS	\$119,793				\$2,702,855		\$135,363	\$2,958,011
111100	COMP OF BOARD MEMBERS					\$84,000			\$84,000
111200	COMP OF SUPERINTENDENT					\$215,000			\$215,000
111300	COMP OF ASST SUPTS					\$531,568			\$531,568
111600	RECERTIFICATION SPCLST					\$93,932			\$93,932
111700	SPECIALISTS					\$173,933			\$173,933
111800	ACTIVITIES PERSONNEL					\$518,782			\$518,782
112100	COMP OF TEACHERS	\$819,307	\$608,211		\$559,393	\$119,973,616			\$121,960,527
112300	COMP OF COORDINATOR					\$1,220,222			\$1,220,222
112400	COMP OF INST SUPERVISORS					\$139,923			\$139,923
112600	COMP OF PRINCIPALS		\$129,239			\$4,139,309			\$4,268,548
112700	COMP OF ASS'T PRINCIPALS					\$4,000,645			\$4,000,645
113000	COMP-PROF SUPV PERSONNEL			\$712,037		\$841,734			\$1,553,771
113100	COMP OF SCHOOL NURSES					\$2,146,285			\$2,146,285
113200	COMP OF PSYCHOLOGISTS					\$1,165,662			\$1,165,662
113400	COMP OF SOCIAL WORKERS					\$2,266,103			\$2,266,103
113500	SUPERVISOR					\$622,691			\$622,691
113600	SUPERVISOR - MAINTENANCE					\$229,596			\$229,596
113900	COMP OF THERAPISTS					\$972,828			\$972,828
114000	COMP-TECHNICAL PERSONNEL	\$107,020				\$2,114,032			\$2,221,052
114100	COMP OF TEACHER ASS'TS				\$51,516	\$12,662,374			\$12,713,890
114200	COMP-HEALTH/SAFETY OFFICE					\$308,966			\$308,966
114500	COMP OF CAFETERIA WORKERS			\$412,866					\$412,866
114800	CLINICAL ASSISTANTS					\$130,813			\$130,813
115000	COMP OF CLERICAL STAFF	\$58,523	\$44,787	\$49,450	\$88,674	\$7,191,478		\$140,256	\$7,573,168
115100	HOURLY PARA					\$5,754,194			\$5,754,194
116100	COMP OF MAINT EMPLOYEES			\$34,742		\$3,267,136			\$3,301,878
116500	COMP OF MECHANICS							\$910,803	\$910,803
117000	DRIVER PAY					\$7,221,303			\$7,221,303
119100	COMP OF CUSTODIANS					\$3,150,418			\$3,150,418
126000	COMP OF MECHANICS - O/T							\$3,500	\$3,500

Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
126100	COMP OF MAINTENANCE - O/T					\$68,000			\$68,000
128200	DRIVER OVER 20 HOURS					\$1,161,781			\$1,161,781
128400	DRIVER OVER 40 HOURS					\$23,305			\$23,305
128500	AIDES OVER 20 HOURS					\$180,000			\$180,000
128600	AIDES OVER 40 HOURS					\$10,000			\$10,000
128800	NON-CONTRACT DRIVER > 40					\$7,500			\$7,500
129000	CUSTODIANS/OVERTIME/SUBS					\$119,922			\$119,922
129100	OVERTIME-FLSA	\$400				\$63,000			\$63,400
129200	DRIVER TRAINING					\$39,600			\$39,600
129400	NON-CONTRACT AIDES > 40					\$8,000			\$8,000
129600	BUS AIDE TRAINING					\$11,088			\$11,088
129700	HOURLY CUSTODIAN					\$2,055,200			\$2,055,200
132100	COMP OF HOMEBOUND TCHRS					\$200,000			\$200,000
133900	THERAPISTS - PART-TIME					\$100,000			\$100,000
134000	COMP OF BUS AIDES					\$799,502			\$799,502
135000	CLERICAL - PART-TIME				\$6,625	\$41,000			\$47,625
136100	MAINTENANCE - SUMMER					\$251,901			\$251,901
152000	COMP OF SUB TEACHERS		\$2,000			\$2,497,082			\$2,499,082
152100	COMP-NURSING SUBSTITUTE					\$75,000			\$75,000
153500	CAFETERIA MONITORS			\$592,120					\$592,120
154000	CLERICAL - SUBS/OVERTIME					\$32,000			\$32,000
154400	NON-CONTRACTED DRIVER					\$415,000			\$415,000
154500	NON-CONTRACTED BUS AIDE					\$465,000			\$465,000
160000	COMP - SUPPLEMENTS					\$1,485,761			\$1,485,761
161000	SUPPLEMENTAL PAY			\$26,000		\$2,035,177			\$2,061,177
161100	SUPP PAY/SUMMER ENRICHMT	\$5,300							\$5,300
162000	NON-CONTRACTED COMP					\$10,000			\$10,000
163000	FACILITY USE - OVERTIME					\$25,000			\$25,000
165000	NATIONAL BOARD TCHR BONUS					\$187,770			\$187,770
199700	ATTENDANCE BONUS					\$35,000			\$35,000
210000	FICA	\$80,319	\$57,894	\$79,414	\$61,991	\$13,105,559		\$85,994	\$13,471,170
221000	VRS (PLAN 1 & 2)	\$169,320	\$23,505	\$143,736	\$13,032	\$17,479,260		\$81,125	\$17,909,978
222000	VRS (HYBRID)	\$14,275	\$94,977	\$11,787		\$10,634,943		\$36,606	\$10,792,588

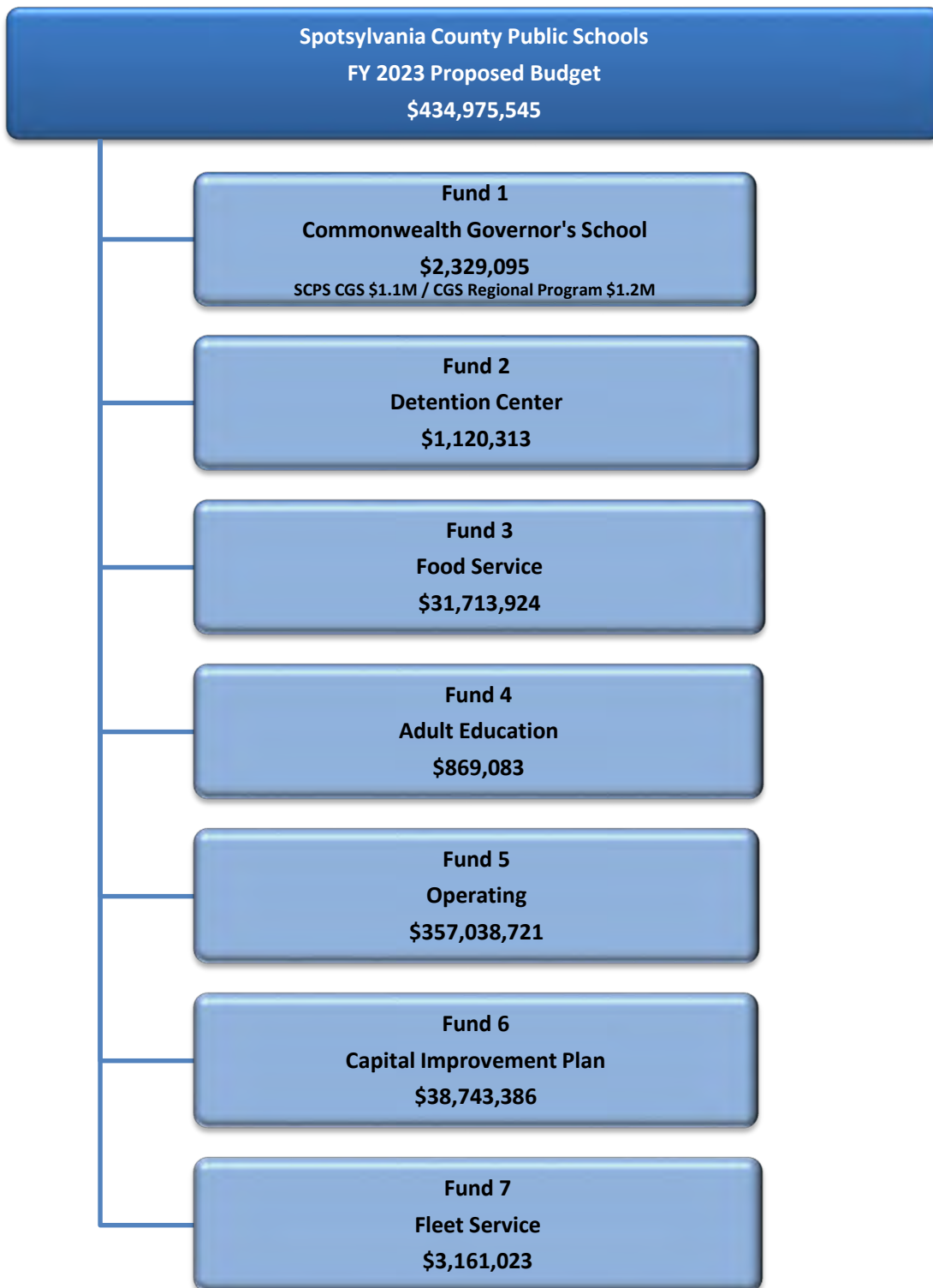
Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
230000	HOSPITALIZATION	\$136,810	\$90,459	\$360,763	\$17,014	\$29,419,931		\$181,996	\$30,206,973
230100	RETIREE HEALTH INSURANCE			\$49,569		\$3,120,231		\$30,200	\$3,200,000
230400	MEDICARE SUPPLEMENT PART D					\$1,128,600		\$0	\$1,128,600
230500	HSA CONTRIBUTION EXPENSE					\$292,604			\$292,604
231000	DENTAL INSURANCE	\$7,400	\$4,073	\$16,515	\$893	\$1,405,094		\$8,839	\$1,442,814
231100	RETIREE DENTAL INSURANCE			\$2,914		\$115,716		\$1,370	\$120,000
240000	GROUP LIFE INSURANCE	\$14,806	\$9,673	\$16,010	\$1,051	\$2,284,255		\$14,794	\$2,340,589
250000	DISABILITY INS (PLAN 1&2)	\$2,428	\$338	\$2,647	\$187	\$262,760		\$1,952	\$270,312
251000	DISABILITY INS (HYBRID)	\$205	\$1,364	\$245		\$158,447		\$879	\$161,140
270500	SUPERINTENDENT'S ANNUITY					\$20,000			\$20,000
271000	ANNUITY FOR NON-VRS EMP.			\$600		\$7,100			\$7,700
275000	RETIREE HEALTH CREDIT	\$13,368	\$8,629	\$11,307	\$949	\$2,046,884		\$8,521	\$2,089,658
281000	ANNUAL LEAVE PAYOFF					\$546,000			\$546,000
300000	PURCHASED SERVICES	\$85,000	\$9,300	\$26,000	\$7,850	\$9,014,767	\$23,011,468	\$134,426	\$32,288,811
300100	PROFESSIONAL IMPROVEMENT		\$3,500	\$375	\$2,004	\$908,124		\$2,500	\$916,503
300200	PRINTING/BINDING	\$4,000				\$13,525			\$17,525
300600	WORKER'S COMPENSATION			\$54,168		\$651,032			\$705,200
300700	RECRUITING EXPENSES					\$17,000			\$17,000
300800	STAFF TRAINING					\$4,917			\$4,917
301400	VERIZON MAINTENANCE	\$70,000							\$70,000
301500	FEES & RELATED SERVICES			\$21,418,114		\$27,355			\$21,445,469
301700	UNIFORM RENTALS					\$14,024		\$4,500	\$18,524
310100	INSTRUCTIONAL DEVELOPMENT	\$15,000				\$0			\$15,000
310200	TUITION ASSISTANCE					\$1,175,000			\$1,175,000
310400	FIELD TRIPS	\$110,000				\$0			\$110,000
311000	MEDICAL SERVICES					\$28,500			\$28,500
313000	PROFESSIONAL SERVICES					\$413,844			\$413,844
313300	TESTING SERVICES					\$20,000			\$20,000
318000	LEGAL FEES					\$240,000			\$240,000
330800	VEHICLE REPAIRS	\$2,700				\$140,404			\$143,104
330900	BUS REPAIRS					\$2,237,916			\$2,237,916
331000	REPAIRS TO EQUIPMENT			\$10,000		\$196,300		\$25,000	\$231,300
331100	MAINT SERVICES - BLDGS					\$80,000			\$80,000

Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
331300	TECHNICAL MAINTENANCE					\$379,600			\$379,600
332000	MAINTENANCE CONTRACTS				\$867	\$817,473		\$29,029	\$847,369
332100	LEASE/RENTAL CONTRACTS					\$3,599			\$3,599
332200	COPIER MAINTENANCE	\$3,000							\$3,000
333000	D P SOFTWARE SUPPORT					\$312,836			\$312,836
342000	IN-LIEU-OF TRANSPORTATION					\$39,000			\$39,000
343000	TRANS SERVICE BY CONTRACT					\$1,762,316			\$1,762,316
360000	ADVERTISING					\$6,429			\$6,429
361200	ROBOTICS/TEAM COACHING	\$5,500							\$5,500
510100	ELECTRICITY					\$5,324,000		\$69,000	\$5,393,000
510200	FUEL OIL/GAS					\$1,500,000		\$15,000	\$1,515,000
510300	WATER/SEWAGE FEES					\$802,000		\$5,600	\$807,600
520100	POSTAGE	\$1,000				\$51,109			\$52,109
520200	UPS SERVICE					\$1,769			\$1,769
520300	TELEPHONE	\$3,200		\$1,000	\$2,207	\$76,884		\$1,043	\$84,334
520400	DATA COMMUNICATION LINES					\$380,350			\$380,350
520500	SITE CONNECTIONS	\$100,000							\$100,000
530000	FIRE & LIABILITY INS	\$3,150				\$380,739			\$383,889
530200	UNEMPLOYMENT COMP INS					\$29,012			\$29,012
530900	FLEET INSURANCE					\$108,822		\$1,600	\$110,422
540100	LEASE/RENTALS	\$8,525	\$3,000	\$3,000	\$8,397	\$508,120		\$1,500	\$532,542
550000	TRAVEL	\$4,500		\$9,050	\$3,342	\$131,969			\$148,861
580000	MISCELLANEOUS					\$10,000			\$10,000
580100	DUES/LICENSES			\$200		\$40,582		\$499	\$41,281
580600	SUBSCRIPTIONS/JOURNALS					\$1,900			\$1,900
581000	MEMBERSHIPS (PROGRAMS)					\$19,809			\$19,809
581100	MEMBERSHIPS (DIVISION)					\$34,500			\$34,500
600000	MATERIALS & SUPPLIES	\$58,881	\$29,364	\$15,000	\$43,092	\$4,416,330			\$4,562,667
600100	OFFICE SUPPLIES			\$30,000		\$111,238		\$1,500	\$142,738
600200	TEXTBOOKS					\$345,419			\$345,419
600400	MEDICAL & DENTAL SUPPLIES					\$134,941			\$134,941
600500	CUSTODIAL SUPPLIES					\$200,000			\$200,000
600600	AGRICULTURAL SUPPLIES					\$19,556			\$19,556

Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
600700	BUILDING SUPPLIES					\$208,325			\$208,325
600800	GASOLINE/OIL/LUBRICANTS	\$3,000		\$500		\$1,102,765		\$6,500	\$1,112,765
600900	REPAIR PARTS/SUPPLIES			\$95,006		\$182,918		\$768,973	\$1,046,896
601100	LIBRARY BOOKS & SUPPLIES					\$214,504			\$214,504
601200	OTHER OPERATING SUPPLIES					\$15,689		\$20,000	\$35,689
601400	ATHLETIC SUPPLIES					\$70,464			\$70,464
601500	COMPUTER SUPPL/SOFTWARE	\$83,365				\$4,478,259		\$2,545	\$4,564,169
601600	TESTING MATERIALS					\$175,000			\$175,000
601700	UNIFORMS					\$4,000		\$1,000	\$5,000
601800	SAFETY SUPPLIES					\$1,300			\$1,300
601900	OTHER EXPENSES FOR BOARD					\$1,500			\$1,500
602400	TECHNOLOGY SUPPLIES					\$230,000	\$5,104,786		\$5,334,786
602800	TIRES & TUBES - NEW							\$219,650	\$219,650
602900	TIRES - RECAPPED							\$59,166	\$59,166
603000	CLEANING SUPPLIES							\$2,000	\$2,000
603400	ASSISTIVE TECHNOLOGY					\$105,000			\$105,000
603500	COMPUTER SOFTWARE					\$942,180			\$942,180
603600	COMPUTER SUPPLIES					\$604,657			\$604,657
604100	SCHOOL SUPPORT SUPPLIES					\$46,295			\$46,295
604200	PARENT EDUCATION SUPPLIES					\$2,853			\$2,853
604500	BAND SUPPLIES					\$92,671			\$92,671
604600	ACADEMIC ACTIVITIES SUPP					\$33,763			\$33,763
604900	FLUIDS/LUBRICANTS							\$63,000	\$63,000
606000	FOOD					\$37,727			\$37,727
609200	EMPLOYEE RECOGNITION PROG					\$9,500			\$9,500
609300	INSTRUCT PROGRAM SUPPLIES					\$14,900			\$14,900
609500	GUIDANCE SUPPLIES					\$9,000			\$9,000
609900	MAINTENANCE SUPPLIES					\$10,575			\$10,575
610000	STRINGS PROGRAM SUPPLIES					\$56,324			\$56,324
610100	TESTING SUPPLIES					\$11,309			\$11,309
610200	SUPPLEMENTAL MATERIALS					\$51,532			\$51,532
610400	CHORUS PROGRAM					\$30,273			\$30,273
615000	REIMBURSEMENT-FACILTY USE					\$102,795			\$102,795

Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
615100	ATHLETIC TRAINER SUPPLIES					\$12,500			\$12,500
615200	TRAINING MATERIALS					\$1,000			\$1,000
615700	FURNISHINGS-NEW UNDER 5K					\$600,000			\$600,000
615800	FURNISHINGS-REPL-UNDER 5K					\$111,000			\$111,000
630000	INSTR. SUPPLEMENTAL MAT.	\$50,000							\$50,000
630100	TECH MAINT/UPGRADES	\$165,000							\$165,000
630200	SUM/NEW STUDENT ORIENT	\$1,200							\$1,200
630300	SUMMER ENRICHMENT	\$2,800							\$2,800
650000	DONATIONS-SPECIAL PROGRAM					\$25,050		\$264	\$25,314
810000	REPLACEMENT EQUIPMENT			\$7,528,789		\$47,954	\$50,485	\$22,500	\$7,649,728
810100	REPLACEMENT OF BUSES					\$0	\$3,539,915		\$3,539,915
820000	NEW EQUIPMENT					\$46,678	\$4,125,993	\$62,030	\$4,234,701
820100	BUSES - ADDITIONAL						\$236,253		\$236,253
820400	ADD/BLDG CONSTRUCTION						\$2,674,486		\$2,674,486
910100	PRINCIPAL - BONDS					\$21,639,116			\$21,639,116
920100	INTEREST - BONDS					\$7,162,816			\$7,162,816
999700	OFFSET UNAWARDED FED FUND					\$7,144,147			\$7,144,147
Total		\$2,329,095	\$1,120,313	\$31,713,924	\$869,083	\$357,038,721	\$38,743,386	\$3,161,023	\$434,975,545

Funds Summary



Fund 1 Commonwealth Governor's School



Fund 1 – Commonwealth Governor’s School

The Commonwealth Governor's School fund is made up of two separate programs. The programs are funded separately by either state or local funds. Local funds support the SCPS school division’s Commonwealth Governor’s School Program. State funding supports the Regional Commonwealth Governor’s School Program for which SCPS is the fiscal agent.

The first section of financial information displayed below is for the overall fund. Following the overall fund summary is a breakdown for the Local SCPS CGS program and then the Regional CGS program.

Total Fund Revenue Budget Trends

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$1,055,131	\$1,109,579	\$1,214,325	\$1,238,844	\$24,519	2.02%	53.19%
LOCAL FUNDS	\$1,099,214	\$987,522	\$1,104,031	\$1,090,251	(\$13,780)	-1.25%	46.81%
Grand Total	\$2,154,345	\$2,097,101	\$2,318,356	\$2,329,095	\$10,739	0.46%	100.00%

Total Fund Revenue by Object

Area	Category	Revenue Type	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change
State Funds	037300	240229 GOV SCH GRANT/ST	\$1,029,131	\$1,083,579	\$1,188,325	\$1,212,844	\$24,519	2.06%
	039400	410405 TECHNOLOGY	\$26,000	\$26,000	\$26,000	\$26,000	\$0	0.00%
	Total	Total for Area	\$1,055,131	\$1,109,579	\$1,214,325	\$1,238,844	\$24,519	2.02%
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	\$1,099,214	\$926,277	\$1,104,031	\$1,090,251	(\$13,780)	-1.25%
	Total	Total for Area	\$1,099,214	\$987,522	\$1,104,031	\$1,090,251	(\$13,780)	-1.25%
Other Funds	Total	Total for Area	\$0	\$0	\$0	\$0	\$0	0.00%
GRAND TOTAL			\$2,154,345	\$2,097,101	\$2,318,356	\$2,329,095	\$10,739	0.46%

Total Fund Expenditure Budget Trends by Category

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$1,047,171	\$913,526	\$1,117,505	\$1,110,343	(\$7,162)	-0.64%	47.67%
EMPLOYEE BENEFITS	\$444,614	\$425,777	\$434,405	\$438,931	\$4,526	1.04%	18.85%
Subtotal	\$1,491,785	\$1,339,304	\$1,551,910	\$1,549,274	(\$2,636)	-0.17%	66.52%
Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$276,611	\$277,512	\$295,200	\$295,200	\$0	0.00%	12.67%
OTHER CHARGES	\$89,875	\$123,777	\$120,375	\$120,375	\$0	0.00%	5.17%
MATERIALS & SUPPLIES	\$296,074	\$376,139	\$350,871	\$364,246	\$13,375	3.81%	15.64%
Subtotal	\$662,560	\$777,428	\$766,446	\$779,821	\$13,375	1.75%	33.48%
Grand Total	\$2,154,345	\$2,116,731	\$2,318,356	\$2,329,095	\$10,739	0.46%	100.00%

Total Fund Expenditure Budget Trends by State Category

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
Instruction	\$1,992,586	\$1,949,078	\$2,147,025	\$2,151,289	\$4,264	0.20%	92.37%
Transportation	\$1,794	\$1,698	\$5,700	\$5,700	\$0	0.00%	0.24%
Technology	\$159,965	\$165,955	\$165,631	\$172,106	\$6,475	3.91%	7.39%
Grand Total	\$2,154,345	\$2,116,731	\$2,318,356	\$2,329,095	\$10,739	0.46%	100.00%

Local SCPS Commonwealth Governor's School Program

Local Program Revenue

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
LOCAL FUNDS	\$1,099,214	\$945,654	\$1,104,031	\$1,090,251	(\$13,780)	-1.25%	100.00%
Grand Total	\$1,099,214	\$945,654	\$1,104,031	\$1,090,251	(\$13,780)	-1.25%	100.00%

Local Program Expenditure Budget Trends by Category

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$772,252	\$629,326	\$766,552	\$742,248	(\$24,304)	-3.17%	68.08%
EMPLOYEE BENEFITS	\$334,015	\$270,513	\$293,054	\$303,578	\$10,524	3.59%	27.84%
Subtotal	\$1,106,266	\$899,840	\$1,059,606	\$1,045,826	(\$13,780)	-1.30%	95.93%
Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$809	\$668	\$2,700	\$2,700	\$0	0.00%	0.25%
OTHER CHARGES	\$9,234	\$8,886	\$9,725	\$9,725	\$0	0.00%	0.89%
MATERIALS & SUPPLIES	\$24,772	\$29,051	\$32,000	\$32,000	\$0	0.00%	2.94%
Subtotal	\$34,815	\$38,606	\$44,425	\$44,425	\$0	0.00%	4.07%
Grand Total	\$1,141,082	\$938,445	\$1,104,031	\$1,090,251	(\$13,780)	-1.25%	100.00%

Local Program Expenditure Budget Trends by State Category

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
Instruction	\$1,137,299	\$933,199	\$1,098,331	\$1,084,551	(\$13,780)	-1.25%	99.48%
Transportation	\$1,794	\$1,698	\$5,700	\$5,700	\$0	0.00%	0.52%
Technology	\$1,988	\$3,548	\$0	\$0	\$0	0.00%	0.00%
Grand Total	\$1,141,082	\$938,445	\$1,104,031	\$1,090,251	(\$13,780)	-1.25%	100.00%

Local Program Summary of Expenditures by State Category and Function

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change	% of Budget
Instruction							
1100 CLASSROOM INSTRUCTION	\$1,137,299	\$933,199	\$1,098,331	\$1,084,551	(\$13,780)	-1.25%	
Subtotal	\$1,137,299	\$933,199	\$1,098,331	\$1,084,551	(\$13,780)	-1.25%	99.48%
Transportation							
3400 VEHICLE MAINTENANCE SVCS	\$1,794	\$1,698	\$5,700	\$5,700	\$0	0.00%	
Subtotal	\$1,794	\$1,698	\$5,700	\$5,700	\$0	0.00%	0.52%
Technology							
6820 TECHNOLOGY - INSTRUCT. SUP	\$1,988	\$969	\$0	\$0	\$0	0.00%	
Subtotal	\$1,988	\$3,548	\$0	\$0	\$0	0.00%	0.00%
Grand Total	\$1,141,082	\$938,445	\$1,104,031	\$1,090,251	(\$13,780)	-1.25%	100.0%

Local Program Expenditure Report by Function and Object

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
1100 CLASSROOM INSTRUCTION						
112100 - COMP OF TEACHERS	\$767,074	\$608,484	\$766,552	\$742,248	(\$24,304)	-3.17%
152000 - COMP OF SUB TEACHERS	\$5,178	\$2,843	\$0	\$0	\$0	0.00%
210000 - FICA	\$55,128	\$45,344	\$49,027	\$53,944	\$4,917	10.03%
221000 - VRS (PLAN 1 & 2)	\$119,508	\$98,005	\$103,270	\$109,088	\$5,818	5.63%
222000 - VRS (HYBRID)	\$0	\$2,670	\$2,167	\$14,275	\$12,108	558.74%
230000 - HOSPITALIZATION	\$124,156	\$98,658	\$114,195	\$100,066	(\$14,129)	-12.37%
231000 - DENTAL INSURANCE	\$6,657	\$5,550	\$6,170	\$5,509	(\$661)	-10.71%
240000 - GROUP LIFE INSURANCE	\$9,982	\$8,117	\$9,035	\$9,947	\$912	10.09%
250000 - DISABILITY INS (PLAN 1&2)	\$2,028	\$1,582	\$1,481	\$1,563	\$82	5.54%
251000 - DISABILITY INS (HYBRID)	\$0	\$43	\$31	\$205	\$174	561.29%
275000 - RETIREE HEALTH CREDIT	\$9,144	\$7,329	\$7,678	\$8,981	\$1,303	16.97%
281000 - ANNUAL LEAVE PAYOFF	\$2,278	\$0	\$0	\$0	\$0	0.00%
520300 - TELEPHONE	\$575	\$645	\$700	\$700	\$0	0.00%
540100 - LEASE/RENTALS	\$8,241	\$8,241	\$8,525	\$8,525	\$0	0.00%
550000 - TRAVEL	\$417	\$0	\$500	\$500	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$23,787	\$25,442	\$29,000	\$29,000	\$0	0.00%
630100 - TECH MAINT/UPGRADES	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$1,137,299	\$933,199	\$1,098,331	\$1,084,551	(\$13,780)	-1.25%
3400 VEHICLE MAINTENANCE SVCS						
330800 - VEHICLE REPAIRS	\$809	\$668	\$2,700	\$2,700	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$986	\$1,030	\$3,000	\$3,000	\$0	0.00%
Subtotal	\$1,794	\$1,698	\$5,700	\$5,700	\$0	0.00%
6820 TECHNOLOGY -INSTRUCT. SUP						
281000 - ANNUAL LEAVE PAYOFF	\$1,988	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$1,988	\$969	\$0	\$0	\$0	0.00%
Grand Total	\$1,141,082	\$938,445	\$1,104,031	\$1,090,251	(\$13,780)	-1.25%

Regional Commonwealth Governor's School Program

Regional Program Revenue

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$1,055,131	\$1,109,579	\$1,214,325	\$1,238,844	\$24,519	2.02%	100.00%
Total	\$1,055,131	\$1,151,447	\$1,214,325	\$1,238,844	\$24,519	2.02%	100.00%

Regional Program Expenditure Budget Trends by Category

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$274,919	\$284,200	\$350,953	\$368,095	\$17,142	4.88%	29.71%
EMPLOYEE BENEFITS	\$110,599	\$139,950	\$141,351	\$135,353	(\$5,998)	-4.24%	10.93%
Subtotal	\$385,518	\$424,150	\$492,304	\$503,448	\$11,144	2.26%	40.64%
Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$275,802	\$276,843	\$292,500	\$292,500	\$0	0.00%	23.61%
OTHER CHARGES	\$80,641	\$114,891	\$110,650	\$110,650	\$0	0.00%	8.93%
MATERIALS & SUPPLIES	\$271,302	\$347,087	\$318,871	\$332,246	\$13,375	4.19%	26.82%
Subtotal	\$627,745	\$738,822	\$722,021	\$735,396	\$13,375	1.85%	59.36%
Grand Total	\$1,013,263	\$1,162,971	\$1,214,325	\$1,238,844	\$24,519	2.02%	100.00%

Regional Program Expenditure Budget Trends by State Category

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
Instruction	\$855,286	\$1,001,659	\$1,048,694	\$1,066,738	\$18,044	1.72%	86.11%
Technology	\$157,977	\$161,312	\$165,631	\$172,106	\$6,475	3.91%	13.89%
Grand Total	\$1,013,263	\$1,162,971	\$1,214,325	\$1,238,844	\$24,519	2.02%	100.00%

Regional Program Summary of Expenditures by State Category and Function

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change	% of Budget
Instruction							
1100 CLASSROOM INSTRUCTION	\$855,286	\$1,001,659	\$961,961	\$958,699	(\$3,262)	-0.34%	
1210 GUIDANCE SERVICES	\$0	\$0	\$86,733	\$108,039	\$21,306	24.56%	
Subtotal	\$855,286	\$1,001,659	\$1,048,694	\$1,066,738	\$18,044	1.72%	86.11%
Technology							
6810 TECHNOLOGY - CLASSROOM	\$26,000	\$26,000	\$26,000	\$26,000	\$0	0.00%	
6820 TECHNOLOGY -INSTRUCT. SUP	\$131,977	\$135,312	\$139,631	\$146,106	\$6,475	4.64%	
Subtotal	\$157,977	\$161,312	\$165,631	\$172,106	\$6,475	3.91%	13.89%
Grand Total	\$1,013,263	\$1,162,971	\$1,214,325	\$1,238,844	\$24,519	2.02%	100.0%

Regional Program Total Expenditure Report by Function and Object

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
1100 CLASSROOM INSTRUCTION						
111000 - COMP OF DIRECTORS	\$108,656	\$108,656	\$114,089	\$119,793	\$5,704	5.00%
115000 - COMP OF CLERICAL STAFF	\$64,178	\$64,134	\$67,365	\$58,523	(\$8,842)	-13.13%
129100 - OVERTIME-FLSA	\$175	\$0	\$400	\$400	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$1,650	\$150	\$0	\$0	\$0	0.00%
161100 - SUPP PAY/SUMMER ENRICHMT	\$3,650	\$14,650	\$5,300	\$5,300	\$0	0.00%
210000 - FICA	\$12,452	\$13,166	\$12,638	\$12,767	\$129	1.02%
221000 - VRS (PLAN 1 & 2)	\$27,075	\$28,718	\$30,159	\$29,637	(\$522)	-1.73%
230000 - HOSPITALIZATION	\$29,436	\$29,436	\$29,438	\$17,014	(\$12,424)	-42.20%
231000 - DENTAL INSURANCE	\$1,488	\$1,488	\$1,489	\$893	(\$596)	-40.03%
240000 - GROUP LIFE INSURANCE	\$2,262	\$2,315	\$2,432	\$2,391	(\$41)	-1.69%
250000 - DISABILITY INS (PLAN 1&2)	\$447	\$453	\$433	\$426	(\$7)	-1.62%
275000 - RETIREE HEALTH CREDIT	\$2,072	\$2,091	\$2,197	\$2,159	(\$38)	-1.73%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
300000 - PURCHASED SERVICES	\$121,981	\$203,223	\$85,000	\$85,000	\$0	0.00%
300200 - PRINTING/BINDING	\$1,567	\$0	\$4,000	\$4,000	\$0	0.00%
301400 - VERIZON MAINTENANCE	\$59,122	\$32,251	\$70,000	\$70,000	\$0	0.00%
310100 - INSTRUCTIONAL DEVELOPMENT	\$1,351	\$1,620	\$15,000	\$15,000	\$0	0.00%
310400 - FIELD TRIPS	\$83,665	\$31,634	\$110,000	\$110,000	\$0	0.00%
332200 - COPIER MAINTENANCE	\$2,616	\$2,616	\$3,000	\$3,000	\$0	0.00%
361200 - ROBOTICS/TEAM COACHING	\$5,500	\$5,500	\$5,500	\$5,500	\$0	0.00%
520100 - POSTAGE	\$277	\$222	\$1,000	\$1,000	\$0	0.00%
520300 - TELEPHONE	\$2,209	\$2,234	\$2,500	\$2,500	\$0	0.00%
520500 - SITE CONNECTIONS	\$68,801	\$104,533	\$100,000	\$100,000	\$0	0.00%
530000 - FIRE & LIABILITY INS	\$2,979	\$7,738	\$3,150	\$3,150	\$0	0.00%
550000 - TRAVEL	\$6,375	\$164	\$4,000	\$4,000	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$7,037	\$4,127	\$16,506	\$29,881	\$13,375	81.04%
601500 - COMPUTER SUPPL/SOFTWARE	\$0	\$0	\$57,365	\$57,365	\$0	0.00%
630000 - INSTR. SUPPLEMENTAL MAT.	\$35,750	\$29,170	\$50,000	\$50,000	\$0	0.00%
630100 - TECH MAINT/UPGRADES	\$201,456	\$287,789	\$165,000	\$165,000	\$0	0.00%
630200 - SUM/NEW STUDENT ORIENT	\$1,059	\$0	\$1,200	\$1,200	\$0	0.00%
630300 - SUMMER ENRICHMENT	\$0	\$0	\$2,800	\$2,800	\$0	0.00%
Subtotal	\$855,286	\$1,001,659	\$961,961	\$958,699	(\$3,262)	-0.34%
1210 GUIDANCE SERVICES						
112100 - COMP OF TEACHERS	\$0	\$0	\$61,875	\$77,059	\$15,184	24.54%
210000 - FICA	\$0	\$0	\$4,735	\$5,658	\$923	19.49%
221000 - VRS (PLAN 1 & 2)	\$0	\$0	\$10,332	\$12,808	\$2,476	23.96%
230000 - HOSPITALIZATION	\$0	\$0	\$8,058	\$9,865	\$1,807	22.43%
231000 - DENTAL INSURANCE	\$0	\$0	\$0	\$499	\$499	100.00%
240000 - GROUP LIFE INSURANCE	\$0	\$0	\$833	\$1,033	\$200	24.00%
250000 - DISABILITY INS (PLAN 1&2)	\$0	\$0	\$148	\$184	\$36	24.36%
275000 - RETIREE HEALTH CREDIT	\$0	\$0	\$752	\$933	\$181	24.03%
Subtotal	\$0	\$0	\$86,733	\$108,039	\$21,306	24.56%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
6810 TECHNOLOGY - CLASSROOM						
601500 - COMPUTER SUPPL/SOFTWARE	\$26,000	\$26,000	\$26,000	\$26,000	\$0	0.00%
Subtotal	\$26,000	\$26,000	\$26,000	\$26,000	\$0	0.00%
6820 TECHNOLOGY -INSTRUCT. SUP						
114000 - COMP-TECHNICAL PERSONNEL	\$96,610	\$96,610	\$101,924	\$107,020	\$5,096	5.00%
210000 - FICA	\$7,183	\$7,183	\$7,560	\$7,950	\$390	5.16%
221000 - VRS (PLAN 1 & 2)	\$15,148	\$16,057	\$16,940	\$17,787	\$847	5.00%
230000 - HOSPITALIZATION	\$9,864	\$9,864	\$9,865	\$9,865	\$0	0.00%
231000 - DENTAL INSURANCE	\$498	\$498	\$499	\$499	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$1,266	\$1,295	\$1,366	\$1,435	\$69	5.05%
250000 - DISABILITY INS (PLAN 1&2)	\$248	\$251	\$243	\$255	\$12	4.94%
275000 - RETIREE HEALTH CREDIT	\$1,159	\$1,169	\$1,234	\$1,295	\$61	4.94%
Subtotal	\$131,977	\$135,312	\$139,631	\$146,106	\$6,475	4.64%
Grand Total	\$1,013,263	\$1,162,971	\$1,214,325	\$1,238,844	\$24,519	2.02%

Fund 2 Rappahannock Juvenile Detention Center



Fund 2 - Rappahannock Juvenile Detention Center (RJDC)

Revenue Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$1,056,140	\$1,006,046	\$1,115,637	\$1,117,034	\$1,397	0.13%	99.71%
Subtotal	\$1,056,140	\$1,006,046	\$1,115,637	\$1,117,034	\$1,397	0.13%	99.71%
FEDERAL FUNDS	\$4,816	\$182	\$2,186	\$3,279	\$1,093	50.00%	0.29%
Subtotal	\$4,816	\$12,777	\$2,186	\$3,279	\$1,093	50.00%	0.29%
Grand Total	\$1,060,956	\$1,018,823	\$1,117,823	\$1,120,313	\$2,490	0.22%	100.00%

Revenue Budget Trends by Area & Object

Area	Object	Revenue Type	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change
State Funds	034100	240220 HOSP/C/DET HOMES	\$1,056,140	\$1,006,046	\$1,115,637.0	\$1,117,034	\$1,397	0.13%
	Total	Total for Area	\$1,056,140	\$1,006,046	\$1,115,637.0	\$1,117,034	\$1,397	0.13%
Federal Funds	040200	84.01 TITLE I-LOCAL ED	\$4,816	\$182	\$2,186.0	\$3,279	\$1,093	50.00%
	Total	Total for Area	\$4,816	\$182	\$2,186.0	\$3,279	\$1,093	50.00%
Local Funds	Total	Total for Area	\$0	\$12,595	\$0.0	\$0	\$0	0.00%
GRAND TOTAL			\$1,060,956	\$1,018,823	\$1,117,823.0	\$1,120,313	\$2,490	0.22%

Expenditure Budget Trends by Area

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$697,930	\$670,185	\$754,669	\$784,237	\$29,568	3.92%	70.00%
EMPLOYEE BENEFITS	\$288,586	\$282,508	\$299,242	\$290,912	(\$8,330)	-2.78%	25.97%
Subtotal	\$986,516	\$952,693	\$1,053,911	\$1,075,149	\$21,238	2.02%	95.97%

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$13,059	\$4,627	\$12,800	\$12,800	\$0	0.00%	1.14%
OTHER CHARGES	\$1,027	\$939	\$3,000	\$3,000	\$0	0.00%	0.27%
MATERIALS & SUPPLIES	\$36,317	\$25,032	\$48,112	\$29,364	(\$18,748)	-38.97%	2.62%
Subtotal	\$50,403	\$30,598	\$63,912	\$45,164	(\$18,748)	-29.33%	4.03%
Grand Total	\$1,036,919	\$983,292	\$1,117,823	\$1,120,313	\$2,490	0.22%	100.00%

Expenditure Budget Trends by State Category

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
Instruction	\$1,036,919	\$983,292	\$1,117,823	\$1,120,313	\$2,490	0.22%	100.00%
Grand Total	\$1,036,919	\$983,292	\$1,117,823	\$1,120,313	\$2,490	0.22%	100.00%

Summary of Expenditures by State Category and Function

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change	% of Budget
Instruction							
1100 CLASSROOM INSTRUCTION	\$803,617	\$758,953	\$877,195	\$891,894	\$14,699	1.68%	
1410 OFFICE OF THE PRINCIPAL	\$233,302	\$224,339	\$240,628	\$228,419	(\$12,209)	-5.07%	
Subtotal	\$1,036,919	\$983,292	\$1,117,823	\$1,120,313	\$2,490	0.22%	100.00%
Grand Total	\$1,036,919	\$983,292	\$1,117,823	\$1,120,313	\$2,490	0.22%	100.0%

Expenditure Budget Trends by Function and Object

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
1100 CLASSROOM INSTRUCTION						
112100 - COMP OF TEACHERS	\$526,504	\$500,462	\$579,823	\$608,211	\$28,388	4.90%
152000 - COMP OF SUB TEACHERS	\$0	\$0	\$2,000	\$2,000	\$0	0.00%
210000 - FICA	\$37,912	\$37,362	\$42,669	\$44,738	\$2,069	4.85%
221000 - VRS (PLAN 1 & 2)	\$66,009	\$47,959	\$50,600	\$23,505	(\$27,095)	-53.55%
222000 - VRS (HYBRID)	\$16,818	\$37,081	\$45,775	\$66,052	\$20,277	44.30%
230000 - HOSPITALIZATION	\$85,438	\$77,782	\$71,865	\$82,698	\$10,833	15.07%
231000 - DENTAL INSURANCE	\$5,384	\$4,094	\$4,370	\$3,775	(\$595)	-13.62%
240000 - GROUP LIFE INSURANCE	\$6,920	\$6,857	\$7,775	\$7,941	\$166	2.14%
250000 - DISABILITY INS (PLAN 1&2)	\$1,147	\$791	\$727	\$338	(\$389)	-53.51%
251000 - DISABILITY INS (HYBRID)	\$298	\$627	\$658	\$949	\$291	44.22%
275000 - RETIREE HEALTH CREDIT	\$6,339	\$6,191	\$7,021	\$6,523	(\$498)	-7.09%
300000 - PURCHASED SERVICES	\$11,145	\$4,627	\$9,300	\$9,300	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$1,915	\$0	\$3,500	\$3,500	\$0	0.00%
540100 - LEASE/RENTALS	\$1,027	\$939	\$3,000	\$3,000	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$36,317	\$25,032	\$48,112	\$29,364	(\$18,748)	-38.97%
Subtotal	\$803,617	\$758,953	\$877,195	\$891,894	\$14,699	1.68%
1410 OFFICE OF THE PRINCIPAL						
112600 - COMP OF PRINCIPALS	\$124,259	\$110,856	\$123,085	\$129,239	\$6,154	5.00%
115000 - COMP OF CLERICAL STAFF	\$47,167	\$47,167	\$49,761	\$44,787	(\$4,974)	-10.00%
210000 - FICA	\$12,344	\$11,651	\$12,558	\$13,156	\$598	4.76%
221000 - VRS (PLAN 1 & 2)	\$26,880	\$7,839	\$8,271	\$0	(\$8,271)	-100.00%
222000 - VRS (HYBRID)	\$0	\$17,051	\$20,457	\$28,925	\$8,468	41.39%
230000 - HOSPITALIZATION	\$17,013	\$21,396	\$20,185	\$7,761	(\$12,424)	-61.55%
231000 - DENTAL INSURANCE	\$893	\$1,463	\$1,489	\$298	(\$1,191)	-79.99%
240000 - GROUP LIFE INSURANCE	\$2,246	\$2,007	\$2,317	\$1,732	(\$585)	-25.25%
250000 - DISABILITY INS (PLAN 1&2)	\$444	\$133	\$119	\$0	(\$119)	-100.00%
251000 - DISABILITY INS (HYBRID)	\$0	\$263	\$293	\$415	\$122	41.64%
275000 - RETIREE HEALTH CREDIT	\$2,057	\$1,812	\$2,093	\$2,106	\$13	0.62%
Subtotal	\$233,302	\$224,339	\$240,628	\$228,419	(\$12,209)	-5.07%
Grand Total	\$1,036,919	\$983,292	\$1,117,823	\$1,120,313	\$2,490	0.22%

Fund 3 Food Service



Fund 3 – Food Services

Revenue Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
FUND BALANCE	\$0	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%	33.74%
Subtotal	\$0.00	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%	33.74%
Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$253,972	\$175,426	\$237,321	\$751,626	\$514,305	216.71%	3.17%
Subtotal	\$253,972	\$175,426	\$237,321	\$751,626	\$514,305	216.71%	3.17%
FEDERAL FUNDS	\$6,486,736	\$23,573,272	\$6,002,010	\$18,325,798	\$12,323,788	205.33%	77.28%
LOCAL FUNDS	\$63,870	\$72,664	\$0	\$0	\$0	0.00%	0.00%
OTHER FUNDS	\$3,925,477	\$199,211	\$4,636,500	\$4,636,500	\$0	0.00%	19.55%
Subtotal	\$10,476,083	\$23,845,147	\$10,638,510	\$22,962,298	\$12,323,788	144.93%	130.57%
Grand Total	\$10,730,055	\$24,020,573	\$12,878,794	\$31,713,924	\$18,835,130	146.25%	100.00%

Revenue Budget Trends by Area & Object

Area	Object	Revenue Type	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change
Fund Balance	077200	USE OF FUND BALANCE	\$0	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%
	Total	Total for Area	\$0	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%
State Funds	031904	SCHOOL MEALS EXP	\$0	\$0	\$82,574	\$92,491	\$9,917	12.01%
	035500	240347 SHOOOL BREAKFAST-STATE	\$253,972	\$57,840	\$46,621	\$541,549	\$494,928	1061.60%
	035600	240215 SCHOOL LUNCH - STATE	\$0	\$117,586	\$108,126	\$117,586	\$9,460	8.75%
	Total	Total for Area	\$253,972	\$175,426	\$237,321	\$751,626	\$514,305	216.71%
Federal Funds	041400	10.553,5,9 FED FOOD SERV	\$3,467,656	\$14,873,852	\$4,273,841	\$14,900,000	\$10,626,159	248.63%
	044200	3302990 OTHER FED FUNDS	\$1,781,792	\$8,699,420	\$0	\$0	\$0	0.00%
	046600	10.553 FED SCH BREAKFAST	\$1,237,288	\$0	\$1,728,169	\$3,425,798	\$1,697,629	98.23%
	Total	Total for Area	\$6,486,736	\$23,573,272	\$6,002,010	\$18,325,798	\$12,323,788	205.33%

Area	Object	Revenue Type	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change
Local Funds	050500	APPROPRIATIONS-INTERIM	\$63,870	\$0	\$0	\$0	\$0	0.00%
	Total	Total for Area	\$63,870	\$72,664	\$0	\$0	\$0	0.00%
Other Funds	070700	1612040 SCHOOL FOOD SVC	\$22,096	\$3,707	\$15,000	\$15,000	\$0	0.00%
	071000	1803030 REBATES/REF OTHER	\$2,917	\$54,597	\$22,500	\$22,500	\$0	0.00%
	072300	1612040 CAFE TRANSFERS	\$3,834,997	\$128,161	\$4,539,000	\$4,539,000	\$0	0.00%
	074700	CATERING	\$13,525	\$493	\$28,000	\$28,000	\$0	0.00%
	074900	INTEREST	\$51,941	\$12,254	\$32,000	\$32,000	\$0	0.00%
	Total	Total for Area	\$3,925,477	\$199,211	\$4,636,500	\$4,636,500	\$0	0.00%
GRAND TOTAL			\$10,730,055	\$24,020,573	\$12,878,794	\$31,713,924	\$18,835,130	59.39%

Expenditure Budget Trends by Area

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$1,425,920	\$1,366,306	\$1,607,378	\$1,827,215	\$219,837	13.68%	5.76%
EMPLOYEE BENEFITS	\$882,218	\$807,176	\$797,257	\$695,507	(\$101,750)	-12.76%	2.19%
Subtotal	\$2,308,137	\$2,173,482	\$2,404,635	\$2,522,722	\$118,087	4.91%	7.95%
Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$7,480,558	\$11,792,246	\$8,808,657	\$21,508,657	\$12,700,000	144.18%	67.82%
OTHER CHARGES	\$14,059	\$36,027	\$13,250	\$13,250	\$0	0.00%	0.04%
MATERIALS & SUPPLIES	\$76,596	\$73,157	\$120,500	\$140,506	\$20,006	16.60%	0.44%
CAPITAL OUTLAY	\$343,501	\$188,316	\$1,531,752	\$7,528,789	\$5,997,037	391.51%	23.74%
Subtotal	\$7,914,714	\$12,089,746	\$10,474,159	\$29,191,202	\$18,717,043	178.70%	92.05%
Grand Total	\$10,222,851	\$14,263,227	\$12,878,794	\$31,713,924	\$18,835,130	146.25%	100.00%

Expenditure Budget Trends by State Category

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
Maintenance	\$433,113	\$285,917	\$1,666,192	\$7,685,163	\$6,018,971	361.24%	24.23%
Food Services	\$9,789,739	\$13,977,310	\$11,212,602	\$24,028,761	\$12,816,159	114.30%	75.77%
Grand Total	\$10,222,851	\$14,263,227	\$12,878,794	\$31,713,924	\$18,835,130	146.25%	100.00%

Summary of Expenditures by State Category and Function

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change	% of Budget
Maintenance							
4200 BUILDING SERVICES	\$36,701	\$42,488	\$44,440	\$46,368	\$1,928	4.34%	
4400 EQUIPMENT SERVICES	\$396,412	\$243,429	\$1,621,752	\$7,638,795	\$6,017,043	371.02%	
Subtotal	\$433,113	\$285,917	\$1,666,192	\$7,685,163	\$6,018,971	361.24%	24.23%
Food Services							
5100 FOOD SERVICE	\$9,789,739	\$13,977,310	\$11,212,602	\$24,028,761	\$12,816,159	114.30%	
Subtotal	\$9,789,739	\$13,977,310	\$11,212,602	\$24,028,761	\$12,816,159	114.30%	75.77%
Grand Total	\$10,222,851	\$14,263,227	\$12,878,794	\$31,713,924	\$18,835,130	146.25%	100.0%

Expenditure Report by Function and Object

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
4200 BUILDING SERVICES						
116100 - COMP OF MAINT EMPLOYEES	\$28,465	\$31,532	\$33,087	\$34,742	\$1,655	5.00%
210000 - FICA	\$2,102	\$2,298	\$2,412	\$2,539	\$127	5.27%
221000 - VRS (PLAN 1 & 2)	\$0	\$0	\$0	\$0	\$0	0.00%
222000 - VRS (HYBRID)	\$1,766	\$2,101	\$2,217	\$2,329	\$112	5.05%
230000 - HOSPITALIZATION	\$3,774	\$5,679	\$5,820	\$5,820	\$0	0.00%
231000 - DENTAL INSURANCE	\$145	\$218	\$223	\$223	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$367	\$420	\$444	\$465	\$21	4.73%
250000 - DISABILITY INS (PLAN 1&2)	\$0	\$0	\$0	\$0	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
251000 - DISABILITY INS (HYBRID)	\$82	\$90	\$78	\$83	\$5	6.41%
275000 - RETIREE HEALTH CREDIT	\$0	\$151	\$159	\$167	\$8	5.03%
Subtotal	\$36,701	\$42,488	\$44,440	\$46,368	\$1,928	4.34%
4400 EQUIPMENT SERVICES						
331000 - REPAIRS TO EQUIPMENT	\$4,043	\$4,029	\$10,000	\$10,000	\$0	0.00%
580000 - MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$13,494	\$6,288	\$5,000	\$5,000	\$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	\$35,374	\$44,796	\$75,000	\$95,006	\$20,006	26.67%
810000 - REPLACEMENT EQUIPMENT	\$343,501	\$188,316	\$1,531,752	\$7,528,789	\$5,997,037	391.51%
Subtotal	\$396,412	\$243,429	\$1,621,752	\$7,638,795	\$6,017,043	371.02%
5100 FOOD SERVICE						
113000 - COMP-PROF SUPV PERSONNEL	\$698,698	\$639,888	\$749,146	\$712,037	(\$37,109)	-4.95%
114500 - COMP OF CAFETERIA WORKERS	\$463,129	\$402,541	\$466,930	\$412,866	(\$54,064)	-11.58%
115000 - COMP OF CLERICAL STAFF	\$44,646	\$44,701	\$47,095	\$49,450	\$2,355	5.00%
153500 - CAFETERIA MONITORS	\$161,791	\$92,871	\$285,120	\$592,120	\$307,000	107.67%
161000 - SUPPLEMENTAL PAY	\$29,191	\$87,274	\$26,000	\$26,000	\$0	0.00%
163000 - FACILITY USE - OVERTIME	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$91,285	\$88,316	\$125,264	\$76,875	(\$48,389)	-38.63%
221000 - VRS (PLAN 1 & 2)	\$130,121	\$126,105	\$135,311	\$143,736	\$8,425	6.23%
222000 - VRS (HYBRID)	\$8,049	\$8,535	\$9,007	\$9,458	\$451	5.01%
230000 - HOSPITALIZATION	\$430,568	\$417,070	\$414,460	\$354,943	(\$59,517)	-14.36%
230100 - RETIREE HEALTH INSURANCE	\$57,053	\$26,520	\$49,569	\$49,569	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$69,898	\$28,626	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$19,985	\$17,529	\$18,906	\$16,292	(\$2,614)	-13.83%
231100 - RETIREE DENTAL INSURANCE	\$967	\$818	\$2,914	\$2,914	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$15,168	\$14,197	\$16,582	\$15,545	(\$1,037)	-6.25%
250000 - DISABILITY INS (PLAN 1&2)	\$3,477	\$3,158	\$2,648	\$2,647	(\$1)	-0.04%
251000 - DISABILITY INS (HYBRID)	\$192	\$188	\$155	\$162	\$7	4.52%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
271000 - ANNUITY FOR NON-VRS EMP.	\$673	\$508	\$600	\$600	\$0	0.00%
275000 - RETIREE HEALTH CREDIT	\$8,345	\$9,770	\$10,488	\$11,140	\$652	6.22%
280000 - RETIREE SICK LEAVE PAY	\$6,729	\$16,307	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$22,626	\$26,054	\$26,000	\$26,000	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$0	\$0	\$375	\$375	\$0	0.00%
300600 - WORKER'S COMPENSATION	\$53,042	\$52,413	\$54,168	\$54,168	\$0	0.00%
301500 - FEES & RELATED SERVICES	\$7,400,846	\$11,709,750	\$8,718,114	\$21,418,114	\$12,700,000	145.67%
510100 - ELECTRICITY	\$0	\$0	\$0	\$0	\$0	0.00%
520100 - POSTAGE	\$4,000	\$4,000	\$0	\$0	\$0	0.00%
520300 - TELEPHONE	\$671	\$665	\$1,000	\$1,000	\$0	0.00%
540100 - LEASE/RENTALS	\$3,399	\$29,180	\$3,000	\$3,000	\$0	0.00%
550000 - TRAVEL	\$5,850	\$2,041	\$9,050	\$9,050	\$0	0.00%
580100 - DUES/LICENSES	\$140	\$141	\$200	\$200	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$7,929	\$6,873	\$10,000	\$10,000	\$0	0.00%
600100 - OFFICE SUPPLIES	\$19,523	\$14,692	\$30,000	\$30,000	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$276	\$509	\$500	\$500	\$0	0.00%
Subtotal	\$9,789,739	\$13,977,310	\$11,212,602	\$24,028,761	\$12,816,159	114.30%
Grand Total	\$10,222,851	\$14,263,227	\$12,878,794	\$31,713,924	\$18,835,130	146.25%

Fund 4 Regional Adult Education



Fund 4 – Adult Education

Revenue Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$195,551	\$196,117	\$196,118	\$196,118	\$0	0.00%	22.57%
Subtotal	\$195,551	\$196,117	\$196,118	\$196,118	\$0	0.00%	22.57%
FEDERAL FUNDS	\$391,734	\$436,790	\$434,355	\$474,035	\$39,680	9.14%	54.54%
LOCAL FUNDS	\$14,387	\$63,443	\$52,380	\$92,930	\$40,550	77.42%	10.69%
OTHER FUNDS	\$115,669	\$92,026	\$106,000	\$106,000	\$0	0.00%	12.20%
Subtotal	\$521,789	\$592,259	\$592,735	\$672,965	\$80,230	13.54%	77.43%
Grand Total	\$717,340	\$788,376	\$788,853	\$869,083	\$80,230	10.17%	100.00%

Revenue Budget Trends by Area & Object

Area	Object	Revenue Type	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change
State Funds	031100	240298 RACE TO GED	\$71,852	\$77,161	\$77,161	\$77,161	\$0	0.00%
	035400	240218 APPRENTICESHIP STATE	\$0	\$0	\$0	\$0	\$0	0.00%
	036000	240240 ST LEAD COORDINATING	\$87,969	\$81,120	\$81,120	\$81,120	\$0	0.00%
	037200	240206 ADULT ED-GAE	\$35,730	\$37,837	\$37,837	\$37,837	\$0	0.00%
	Total	Total for Area	\$195,551	\$196,117	\$196,118	\$196,118	\$0	0.00%
Federal Funds	040100	84.002 REG.AD.ED.ABE	\$288,511	\$369,209	\$369,948	\$403,418	\$33,470	9.05%
	046400	84.002 ENG LITERACY/CIVIC	\$81,116	\$57,699	\$54,407	\$57,699	\$3,292	6.05%
	046500	84.002 CORRECTIONS & INST	\$22,108	\$9,882	\$10,000	\$12,918	\$2,918	29.18%
	Total	Total for Area	\$391,734	\$436,790	\$434,355	\$474,035	\$39,680	9.14%
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	\$14,387	\$15,000	\$52,380	\$92,930	\$40,550	77.42%
	Total	Total for Area	\$14,387	\$63,443	\$52,380	\$92,930	\$40,550	77.42%
Other Funds	072600	1612060 ADULT ED-ABE/ESL	\$33,460	\$36,112	\$37,000	\$37,000	\$0	0.00%
	072900	1612060 ADULT ED WORKPLAC	\$22,741	\$22,516	\$16,000	\$16,000	\$0	0.00%
	075900	APPRENTICESHIP	\$59,467	\$33,397	\$53,000	\$53,000	\$0	0.00%
	Total	Total for Area	\$115,669	\$92,026	\$106,000	\$106,000	\$0	0.00%
GRAND TOTAL			\$717,340	\$788,376	\$788,853	\$869,083	\$80,230	9.23%

Expenditure Budget Trends by Area

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$529,149	\$554,137	\$632,719	\$706,207	\$73,488	11.61%	81.26%
EMPLOYEE BENEFITS	\$68,982	\$74,016	\$65,200	\$95,117	\$29,917	45.88%	10.94%
Subtotal	\$598,131	\$628,154	\$697,919	\$801,324	\$103,405	14.82%	92.20%
Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$11,690	\$15,963	\$8,597	\$10,721	\$2,124	24.71%	1.23%
OTHER CHARGES	\$11,243	\$16,869	\$15,666	\$13,946	(\$1,720)	-10.98%	1.60%
MATERIALS & SUPPLIES	\$86,160	\$133,855	\$66,671	\$43,092	(\$23,579)	-35.37%	4.96%
Subtotal	\$109,093	\$166,686	\$90,934	\$67,759	(\$23,175)	-25.49%	7.80%
Grand Total	\$707,224	\$794,840	\$788,853	\$869,083	\$80,230	10.17%	100.00%

Expenditure Budget Trends by State Category

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
Instruction	\$707,224	\$794,840	\$788,853	\$869,083	\$80,230	10.17%	100.00%
Grand Total	\$707,224	\$794,840	\$788,853	\$869,083	\$80,230	10.17%	100.00%

Summary of Expenditures by State Category and Function

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change	% of Budget
Instruction							
1100 CLASSROOM INSTRUCTION	\$707,224	\$794,840	\$788,853	\$869,083	\$80,230	10.17%	
Subtotal	\$707,224	\$794,840	\$788,853	\$869,083	\$80,230	10.17%	100.00%
Grand Total	\$707,224	\$794,840	\$788,853	\$869,083	\$80,230	10.17%	100.0%

Expenditure Report by Function and Object

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
1100 CLASSROOM INSTRUCTION						
112100 - COMP OF TEACHERS	\$431,322	\$422,037	\$516,130	\$559,393	\$43,262	8.38%
114100 - COMP OF TEACHER ASS'TS	\$45,374	\$35,795	\$58,202	\$51,516	(\$6,686)	-11.49%
115000 - COMP OF CLERICAL STAFF	\$45,246	\$48,271	\$51,762	\$88,674	\$36,912	71.31%
135000 - CLERICAL - PART-TIME	\$7,208	\$3,034	\$6,625	\$6,625	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$40,130	\$42,024	\$33,713	\$61,991	\$28,278	83.88%
221000 - VRS (PLAN 1 & 2)	\$10,398	\$11,021	\$11,628	\$13,032	\$1,404	12.07%
230000 - HOSPITALIZATION	\$15,785	\$18,205	\$17,014	\$17,014	\$0	0.00%
231000 - DENTAL INSURANCE	\$827	\$897	\$893	\$893	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$869	\$889	\$938	\$1,051	\$113	12.05%
250000 - DISABILITY INS (PLAN 1&2)	\$177	\$179	\$167	\$187	\$20	11.98%
275000 - RETIREE HEALTH CREDIT	\$796	\$802	\$847	\$949	\$102	12.04%
300000 - PURCHASED SERVICES	\$8,839	\$15,054	\$4,690	\$7,850	\$3,160	67.38%
300100 - PROFESSIONAL IMPROVEMENT	\$2,219	\$845	\$3,007	\$2,004	(\$1,003)	-33.36%
310200 - TUITION ASSISTANCE	\$0	\$0	\$0	\$0	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$632	\$63	\$900	\$867	(\$33)	-3.67%
520100 - POSTAGE	\$0	\$0	\$0	\$0	\$0	0.00%
520300 - TELEPHONE	\$1,966	\$7,188	\$1,927	\$2,207	\$281	14.56%
540100 - LEASE/RENTALS	\$7,184	\$7,181	\$10,397	\$8,397	(\$2,000)	-19.24%
550000 - TRAVEL	\$2,092	\$2,500	\$3,342	\$3,342	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$86,160	\$133,855	\$66,671	\$43,092	(\$23,579)	-35.37%
Subtotal	\$707,224	\$794,840	\$788,853	\$869,083	\$80,230	10.17%
Grand Total	\$707,224	\$794,840	\$788,853	\$869,083	\$80,230	10.17%

Fund 5 School Operating



Fund 5 – Operating

Revenue Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$118,725,993	\$123,611,091	\$131,029,763	\$146,163,045	\$15,133,282	11.55%	40.94%
STATE SALES TAX	\$27,462,338	\$30,348,056	\$28,895,051	\$32,762,179	\$3,867,128	13.38%	9.18%
Subtotal	\$146,188,331	\$153,959,147	\$159,924,814	\$178,925,224	\$19,000,410	11.88%	50.11%
FEDERAL FUNDS	\$10,100,656	\$17,802,244	\$12,574,570	\$34,950,769	\$22,376,199	177.95%	9.79%
GAP	\$0	\$0	\$0	\$8,200,000	\$8,200,000	100.00%	2.30%
LOCAL FUNDS	\$134,334,740	\$133,118,182	\$131,125,005	\$131,098,235	(\$26,770)	-0.02%	36.72%
OTHER FUNDS	\$4,011,673	\$2,497,174	\$3,764,493	\$3,864,493	\$100,000	2.66%	1.08%
Subtotal	\$148,447,069	\$153,417,600	\$147,464,068	\$178,113,497	\$30,649,429	20.78%	49.89%
Grand Total	\$294,635,400	\$307,376,747	\$307,388,882	\$357,038,721	\$49,649,839	16.15%	100.00%

Revenue Budget Trends by Area

Area	Object	Revenue Type	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change
State Funds	030900	2402010 SALES TAX RECPTS	\$27,462,338	\$30,348,056	\$28,895,051	\$32,762,179	\$3,867,128	13.38%
	031800	COMPENSATION SUPPLEMENT	\$4,243,936	\$0	\$4,914,128	\$5,264,881	\$350,753	7.14%
	031903	NO LOSS FUNDING	\$0	\$4,139,528	\$1,062,193	\$5,459,234	\$4,397,041	413.96%
	031906	GROCERY TAX HOLD HARMLES			\$0	\$709,392	\$709,392	100.00%
	032100	240202 BASIC AID	\$71,691,678	\$73,705,664	\$77,499,393	\$81,861,957	\$4,362,564	5.63%
	032200	240205 REG FOSTER CARE	\$109,115	\$97,252	\$108,571	\$102,106	(\$6,465)	-5.95%
	032300	240259 SP/ED FOSTER CARE	\$104,100	\$122,572	\$108,571	\$102,106	(\$6,465)	-5.95%
	032400	240207 EDUC FOR GIFTED	\$754,632	\$760,053	\$783,864	\$840,262	\$56,398	7.19%
	032500	240208 REMEDIAL EDUC	\$2,027,148	\$2,181,635	\$2,249,979	\$2,358,630	\$108,651	4.83%
	032600	240204 REMEDIAL SUM SCH	\$215,450	\$631,611	\$688,408	\$371,678	(\$316,730)	-46.01%
	033300	240221 INSTRUCT SOC SEC	\$4,217,061	\$4,222,519	\$4,383,829	\$4,599,329	\$215,500	4.92%
	033500	240223 INSTRUCT RETIRE	\$9,292,330	\$9,824,394	\$10,204,742	\$10,731,768	\$527,026	5.16%
	033700	240241 INSTRUCT GLI	\$281,137	\$295,576	\$304,836	\$324,312	\$19,476	6.39%

Area	Object	Revenue Type	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change
	033900	240212 SPECIAL ED SOQ	\$8,626,478	\$8,416,887	\$8,680,563	\$8,019,343	(\$661,220)	-7.62%
	034200	240246 SP ED - HOMEBOUND	\$77,742	\$67,312	\$67,986	\$68,646	\$660	0.97%
	034400	240248 SP ED - REGIONAL	\$1,282,014	\$1,251,754	\$1,496,115	\$1,489,693	(\$6,422)	-0.43%
	034800	240214 TEXTBOOKS	\$1,489,880	\$1,512,647	\$1,560,034	\$1,951,472	\$391,438	25.09%
	034900	240217 VOC ED	\$902,599	\$844,504	\$870,959	\$1,017,159	\$146,200	16.79%
	035000	240252 VOC ED - EQUIP	\$34,427	\$33,962	\$0	\$0	\$0	0.00%
	035100	240218 VOC ED - ADULT	\$23,132	\$0	\$0	\$0	\$0	0.00%
	035200	240253 VOC ED - OCC/TECH	\$198,614	\$168,178	\$256,173	\$237,794	(\$18,379)	-7.17%
	035800	EARLY CHILDHOOD GRANT	\$0	\$0	\$0	\$0	\$0	0.00%
	035900	240281 AT RISK(4-YR OLD)	\$572,481	\$691,035	\$841,017	\$1,085,057	\$244,040	29.02%
	036200	240265 AT-RISK (REGULAR)	\$1,906,113	\$2,517,548	\$3,394,748	\$5,601,339	\$2,206,591	65.00%
	036400	240299 ENGLISH/2ND LANG	\$1,066,872	\$1,259,635	\$1,407,069	\$2,297,155	\$890,086	63.26%
	036500	240400 OTHER STATE PAYMT	\$257,848	\$173,433	\$88,275	\$291,110	\$202,835	229.78%
	036700	240399 NATIONAL BOARD CERT	\$92,500	\$65,000	\$104,000	\$104,000	\$0	0.00%
	037000	240291MENTOR TEACHER PROG	\$22,645	\$23,361	\$19,361	\$25,129	\$5,768	29.79%
	038000	240228 EARLY INTERVENTION	\$582,710	\$555,653	\$560,226	\$1,575,090	\$1,014,864	181.15%
	038600	240275 K-3 PRIMARY	\$2,060,347	\$2,280,976	\$2,296,030	\$2,513,240	\$217,210	9.46%
	038900	240415 PROJECT GRADUATION	\$37,500	\$37,500	\$37,500	\$37,500	\$0	0.00%
	039200	240286 LOTTERY PER PUPIL	\$5,415,742	\$5,869,560	\$5,736,724	\$5,977,180	\$240,456	4.19%
	039300	240203 GED	\$33,545	\$33,545	\$33,545	\$32,930	(\$615)	-1.83%
	039400	410405 TECHNOLOGY	\$830,000	\$804,000	\$830,000	\$830,000	\$0	0.00%
	039700	240405 ALGEBRA READINESS	\$276,217	\$291,054	\$293,424	\$283,553	(\$9,871)	-3.36%
	Total	Total for Area	\$146,188,331	\$153,959,147	\$159,924,814	\$178,925,224	\$19,000,410	11.88%
Federal Funds	040200	84.01 TITLE I-LOCAL ED	\$2,997,765	\$3,232,042	\$4,239,371	\$4,239,372	\$1	0.00%
	040500	84.027 TITLE VI-B/SP ED	\$4,622,607	\$4,017,451	\$4,755,577	\$5,553,882	\$798,305	16.79%
	041200	3302120 IMPACT AID 81-874	\$185,967	\$165,545	\$144,000	\$175,755	\$31,755	22.05%
	041900	84.365 TITLE III - LA	\$79,431	\$127,223	\$326,376	\$377,871	\$51,495	15.78%

Area	Object	Revenue Type	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change
	041910	84.365 TITLE III - I&Y			\$0	\$31,545	\$31,545	100.00%
	042600	84.027 INTERPRETER GRANT	\$8,087	\$0	\$0	\$0	\$0	0.00%
	042800	84.367 TITLE II	\$535,657	\$449,659	\$769,834	\$892,456	\$122,622	15.93%
	042900	HEADSTART	\$960,682	\$1,057,813	\$1,032,056	\$1,073,621	\$41,565	4.03%
	043300	84.173 PRE-SCHOOL GRANT	\$91,441	\$91,358	\$93,522	\$95,221	\$1,699	1.82%
	043600	3302240 CARL PERKINS	\$307,361	\$301,846	\$310,328	\$331,466	\$21,138	6.81%
	044200	3302990 OTHER FED FUNDS	\$6,000	\$0	\$9,000	\$9,000	\$0	0.00%
	044900	ROTC REIMBURSEMENT	\$162,010	\$169,824	\$159,166	\$165,920	\$6,754	4.24%
	046300	BUILD AMERICA BOND SUBSID	\$65,707	\$197,913	\$132,959	\$135,000	\$2,041	1.54%
	046730	84.425D CARES ACT ESSER II	\$0	\$1,617,625	\$0	\$3,675,170	\$3,675,170	100.00%
	046740	84.425D CARES ACT ESSER III		\$0	\$0	\$16,279,390	\$16,279,390	100.00%
	046750	84.027 ARP - VI-B/SPED		\$0	\$0	\$750,000	\$750,000	100.00%
	046760	84.173 ARP - PRESCHOOL		\$0	\$0	\$75,000	\$75,000	100.00%
	047000	UNAWARDED FEDERAL REV	\$0	\$0	\$0	\$500,000	\$500,000	100.00%
	047100	84.424 TITLE IV PART A	\$77,939	\$241,482	\$602,381	\$590,100	(\$12,281)	-2.04%
	Total	Total for Area	\$10,100,656	\$17,802,244	\$12,574,570	\$34,950,769	\$22,376,199	177.95%
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	\$97,064,694	\$100,076,662	\$102,200,640	\$102,173,870	(\$26,770)	-0.03%
	050300	5105020 LOCAL TRANSFER-DEBT SE	\$27,769,102	\$27,721,649	\$28,924,365	\$28,924,365	\$0	0.00%
	050400	5105000 PRIOR YR CARRYOVR	\$3,416,132	\$5,319,870	\$0	\$0	\$0	0.00%
	050800	BOND REFINANCE PROCEEDS	\$6,084,812	\$0	\$0	\$0	\$0	0.00%
	Total	Total for Area	\$134,334,740	\$133,118,182	\$131,125,005	\$131,098,235	(\$26,770)	-0.02%
Other Funds	070200	FOIA REQUEST REVENUE	\$119	\$1,214	\$290	\$290	\$0	0.00%
	070400	1612070 PVT TUITION-SUMMR	\$6,100	\$30,000	\$108,000	\$108,000	\$0	0.00%
	070500	1612020 SPEC FEES/PUPILS	\$510	\$14,528	\$3,600	\$3,600	\$0	0.00%
	070600	1612030 SALE OF TEXTBOOKS	\$2,953	\$0	\$0	\$0	\$0	0.00%
	071000	1803030 REBATES/REF OTHER	\$58,275	\$76,297	\$28,600	\$28,600	\$0	0.00%
	071200	1899030 DONATIONS/SP GIFTS	\$9,891	\$11,266	\$16,200	\$16,200	\$0	0.00%

Area	Object	Revenue Type	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change
	071600	1899090 SALE OTHER EQUIP	\$88,158	\$27,597	\$61,000	\$61,000	\$0	0.00%
	071700	1899100 INSURANCE ADJUST	\$47,324	\$170,996	\$48,000	\$48,000	\$0	0.00%
	071800	1899120 OTHER FUNDS	\$6,516	\$8,511	\$6,000	\$6,000	\$0	0.00%
	071900	1901010 TUIT OTHER CO/CTY	\$1,596,965	\$0	\$0	\$0	\$0	0.00%
	072100	2500000 OTHER ST AGENCIES	\$750	\$0	\$0	\$0	\$0	0.00%
	073100	1899120 SUPPLEMENTAL PAY	\$73,943	\$10,895	\$204,103	\$204,103	\$0	0.00%
	073400	2500000 DUAL ENROLLMENT	\$336,252	\$372,615	\$370,000	\$370,000	\$0	0.00%
	073600	1502010 USE OF FACILITIES	\$71,351	\$50,010	\$90,000	\$190,000	\$100,000	111.11%
	074200	FINGERPRINTING	\$2,350	\$1,457	\$3,700	\$3,700	\$0	0.00%
	074400	FIELD TRIP REIMBURSEMENTS	\$90,058	\$710	\$170,000	\$170,000	\$0	0.00%
	074600	MEDICAID REIMBURSEMENTS	\$1,345,877	\$1,341,544	\$1,200,000	\$1,200,000	\$0	0.00%
	075000	PRINT SHOP REVENUE	\$131,039	\$95,726	\$140,000	\$140,000	\$0	0.00%
	075100	1900110 E-RATE	\$36,691	\$151,996	\$1,200,000	\$1,200,000	\$0	0.00%
	076200	HP SELF-MAINTAINER REV	\$28,810	\$43,925	\$35,000	\$35,000	\$0	0.00%
	076400	MIDDLE SCH ATHLETIC FEE	\$2,069	\$0	\$0	\$0	\$0	0.00%
	076500	WELLNESS GRANT/ANTHEM	\$47,587	\$36,059	\$50,000	\$50,000	\$0	0.00%
	077100	SCHOOL SOCIAL WORK HOMELS	\$28,086	\$8,834	\$30,000	\$30,000	\$0	0.00%
	Total	Total for Area	\$4,011,673	\$2,497,174	\$3,764,493	\$3,864,493	\$100,000	2.66%
GAP	076800	REVENUE GAP	\$0	\$0	\$0	\$8,200,000	\$8,200,000	100.00%
	Total	Total for Area	\$0	\$0	\$0	\$8,200,000	\$8,200,000	100.00%
GRAND TOTAL			\$294,635,400	\$307,376,747	\$307,388,882	\$357,038,721	\$49,649,839	13.91%

Expenditure Budget Trends by Area

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$158,877,066	\$158,569,473	\$171,882,453	\$196,241,987	\$24,359,534	14.17%	54.96%
EMPLOYEE BENEFITS	\$70,044,415	\$79,119,935	\$74,443,173	\$82,027,384	\$7,584,211	10.19%	22.97%
Subtotal	\$228,921,481	\$237,689,408	\$246,325,626	\$278,269,371	\$31,943,745	12.97%	77.94%
Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$12,623,773	\$12,356,314	\$13,787,485	\$18,503,962	\$4,716,477	34.21%	5.18%
OTHER CHARGES	\$8,566,892	\$8,606,614	\$9,229,555	\$16,535,712	\$7,306,157	79.16%	4.63%
MATERIALS & SUPPLIES	\$7,683,145	\$16,208,025	\$9,027,218	\$14,823,112	\$5,795,894	64.20%	4.15%
CAPITAL OUTLAY	\$10,576	\$80,444	\$94,632	\$94,632	\$0	0.00%	0.03%
BONDS	\$33,691,411	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	8.07%
Subtotal	\$62,575,797	\$64,914,203	\$61,063,256	\$78,769,350	\$17,706,094	29.00%	22.06%
Grand Total	\$291,497,278	\$302,603,611	\$307,388,882	\$357,038,721	\$49,649,839	16.15%	100.00%

Expenditure Budget Trends by State Category

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
Instruction	\$197,336,988	\$208,753,781	\$214,141,504	\$250,057,499	\$35,915,996	16.77%	70.04%
Administration	\$11,230,542	\$13,455,708	\$12,074,586	\$16,193,756	\$4,119,170	34.11%	4.54%
Transportation	\$18,256,266	\$16,004,191	\$20,010,649	\$22,748,747	\$2,738,099	13.68%	6.37%
Maintenance	\$21,528,059	\$22,872,983	\$21,612,739	\$24,181,256	\$2,568,517	11.88%	6.77%
Technology	\$9,418,359	\$13,854,142	\$10,625,039	\$15,045,530	\$4,420,492	41.60%	4.21%
Debt Services	\$33,727,065	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	8.07%
Grand Total	\$291,497,278	\$302,603,611	\$307,388,882	\$357,038,721	\$49,649,839	16.15%	100.00%

Summary of Expenditures by State Category and Function

Area/Function	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change	% of Budget
Instruction							
1100 CLASSROOM INSTRUCTION	\$157,233,433	\$163,225,598	\$171,846,884	\$200,295,276	\$28,448,391	16.55%	
1210 GUIDANCE SERVICES	\$7,390,475	\$7,572,919	\$8,111,467	\$9,100,320	\$988,853	12.19%	
1220 SCHOOL SOCIAL WORKERS SVC	\$3,043,509	\$2,891,912	\$2,974,635	\$4,044,331	\$1,069,696	35.96%	
1230 HOMEBOUND INSTRUCTION	\$300,745	\$85,467	\$217,385	\$202,085	(\$15,300)	-7.04%	
1310 IMPROVEMT OF INSTRUCTION	\$8,683,035	\$13,567,321	\$9,178,926	\$12,477,799	\$3,298,873	35.94%	
1311 GUIDANCE SERVICES SBO	\$15,624	\$114,818	\$33,300	\$33,300	\$0	0.00%	
1312 TESTING SERVICES	\$45,726	\$47,318	\$123,636	\$123,636	\$0	0.00%	
1320 MEDIA SERVICES	\$4,580,381	\$4,710,013	\$4,664,563	\$4,929,157	\$264,594	5.67%	
1400 INSTRUC SUPPORT-SCH ADMIN	\$133,641	\$98,978	\$94,560	\$91,500	(\$3,060)	-3.24%	
1410 OFFICE OF THE PRINCIPAL	\$15,910,420	\$16,439,439	\$16,896,148	\$18,760,096	\$1,863,948	11.03%	
Subtotal	\$197,336,988	\$208,753,781	\$214,141,504	\$250,057,499	\$35,915,996	16.77%	70.04%
Administration							
2110 BOARD SERVICES	\$240,555	\$254,721	\$256,158	\$260,042	\$3,884	1.52%	
2120 EXECUTIVE ADMIN SERVICES	\$1,147,830	\$1,069,736	\$1,077,634	\$1,067,991	(\$9,643)	-0.89%	
2130 PUBLIC INFORMATION	\$664,266	\$661,636	\$741,004	\$747,829	\$6,825	0.92%	
2140 HUMAN RESOURCES	\$1,550,895	\$1,451,615	\$1,550,264	\$1,723,552	\$173,288	11.18%	
2150 CONSTRUCTION MANAGEMENT	\$103,493	\$102,927	\$104,616	\$109,346	\$4,730	4.52%	
2160 FISCAL SERVICES	\$1,444,183	\$1,467,589	\$1,648,238	\$1,929,697	\$281,459	17.08%	
2170 PURCHASING	\$219,490	\$2,641,277	\$230,336	\$1,739,851	\$1,509,515	655.35%	
2220 HEALTH SERVICES	\$4,433,852	\$4,596,568	\$5,019,818	\$6,764,496	\$1,744,678	34.76%	
2230 PSYCHOLOGICAL SERVICES	\$1,425,978	\$1,209,639	\$1,446,518	\$1,850,952	\$404,434	27.96%	
Subtotal	\$11,230,542	\$13,455,708	\$12,074,586	\$16,193,756	\$4,119,170	34.11%	4.54%
Transportation							
3100 TRANSP - MGMT & DIRECTION	\$1,869,454	\$1,870,862	\$1,889,417	\$1,978,934	\$89,517	4.74%	
3200 VEHICLE OPERATION SVCS	\$14,610,957	\$12,579,192	\$15,914,926	\$18,491,897	\$2,576,972	16.19%	
3400 VEHICLE MAINTENANCE SVCS	\$1,775,855	\$1,554,136	\$2,206,306	\$2,277,916	\$71,610	3.25%	
Subtotal	\$18,256,266	\$16,004,191	\$20,010,649	\$22,748,747	\$2,738,099	13.68%	6.37%

Area/Function	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change	% of Budget
Maintenance							
4100 MAINT - MGMT & DIRECTION	\$1,113,974	\$1,042,691	\$1,036,754	\$1,103,869	\$67,115	6.47%	
4200 BUILDING SERVICES	\$19,766,679	\$20,834,088	\$19,828,753	\$22,330,155	\$2,501,402	12.62%	
4300 GROUNDS SERVICES	\$183,653	\$193,562	\$203,719	\$203,719	\$0	0.00%	
4400 EQUIPMENT SERVICES	\$264,463	\$596,738	\$300,000	\$300,000	\$0	0.00%	
4500 VEHICLE SERVICES	\$199,290	\$205,904	\$243,513	\$243,513	\$0	0.00%	
Subtotal	\$21,528,059	\$22,872,983	\$21,612,739	\$24,181,256	\$2,568,517	11.88%	6.77%
Technology							
6810 TECHNOLOGY - CLASSROOM	\$1,525,070	\$5,646,237	\$2,328,115	\$5,648,902	\$3,320,787	142.64%	
6820 TECHNOLOGY -INSTRUCT. SUP	\$6,334,380	\$6,333,283	\$6,749,994	\$7,693,925	\$943,931	13.98%	
6830 TECHNOLOGY-ADMINISTRATION	\$1,199,440	\$1,508,584	\$1,167,236	\$1,295,126	\$127,891	10.96%	
6850 TECHNOLOGY-TRANSPORTATION	\$238,153	\$241,868	\$251,873	\$263,569	\$11,696	4.64%	
6860 TECHNOLOGY-MAINTENANCE	\$121,317	\$124,169	\$127,821	\$144,008	\$16,187	12.66%	
Subtotal	\$9,418,359	\$13,854,142	\$10,625,039	\$15,045,530	\$4,420,492	41.60%	4.21%
Debt Services							
7100 DEBT SERVICE	\$33,727,065	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	
Subtotal	\$33,727,065	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	8.07%
Grand Total	\$291,497,278	\$302,603,611	\$307,388,882	\$357,038,721	\$49,649,839	16.15%	100.0%

Note: A number of the significant variances between FY 2022 Adopted and FY 2023 Proposed in Fund 5000 are due to the inclusion of expenses funded with Federal ESSER grant funds in the original budget for FY 2023.

Expenditure Report by Function & Object

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
1100 CLASSROOM INSTRUCTION						
111800 - ACTIVITIES PERSONNEL	\$473,323	\$467,729	\$494,134	\$518,782	\$24,648	4.99%
112100 - COMP OF TEACHERS	\$90,422,716	\$89,949,943	\$97,701,443	\$108,689,336	\$10,987,893	11.25%
112300 - COMP OF COORDINATOR	\$226,866	\$224,866	\$164,811	\$257,641	\$92,830	56.33%
112700 - COMP OF ASS'T PRINCIPALS		\$0	\$0	\$106,773	\$106,773	100.00%
113500 - SUPERVISOR		\$0	\$0	\$103,023	\$103,023	100.00%
114100 - COMP OF TEACHER ASS'TS	\$7,912,839	\$7,845,614	\$9,010,589	\$10,719,362	\$1,708,773	18.96%
114200 - COMP-HEALTH/SAFETY OFFICE	\$265,433	\$258,912	\$296,462	\$308,966	\$12,504	4.22%
114700 - EDUCATIONAL DIAGNOSTICIAN	\$0	\$0	\$0	\$0	\$0	0.00%
115000 - COMP OF CLERICAL STAFF	\$34,702	\$34,506	\$45,635	\$47,917	\$2,282	5.00%
115100 - HOURLY PARA	\$2,399,924	\$1,634,327	\$2,383,855	\$5,754,194	\$3,370,339	141.38%
129100 - OVERTIME-FLSA	\$0	\$0	\$0	\$0	\$0	0.00%
152000 - COMP OF SUB TEACHERS	\$2,155,913	\$1,858,367	\$2,489,082	\$2,497,082	\$8,000	0.32%
152100 - COMP-NURSING SUBSTITUTE	\$0	\$0	\$0	\$0	\$0	0.00%
160000 - COMP - SUPPLEMENTS	\$1,248,941	\$1,168,782	\$1,565,557	\$1,477,111	(\$88,446)	-5.65%
161000 - SUPPLEMENTAL PAY	\$485,625	\$1,114,185	\$365,759	\$671,680	\$305,921	83.64%
165000 - NATIONAL BOARD TCHR BONUS	\$164,940	\$125,190	\$187,770	\$187,770	\$0	0.00%
210000 - FICA	\$7,607,553	\$7,686,940	\$8,247,051	\$8,904,038	\$656,987	7.97%
221000 - VRS (PLAN 1 & 2)	\$11,030,841	\$10,990,915	\$11,591,722	\$11,827,488	\$235,766	2.03%
222000 - VRS (HYBRID)	\$4,402,315	\$5,206,377	\$5,509,480	\$7,899,012	\$2,389,532	43.37%
230000 - HOSPITALIZATION	\$17,375,190	\$18,908,696	\$17,757,125	\$19,618,142	\$1,861,017	10.48%
230100 - RETIREE HEALTH INSURANCE	\$1,646,014	\$1,340,192	\$1,840,262	\$1,840,262	\$0	0.00%
230400 - MEDICARE SUPPLEMENT PART D	\$178,589	\$434,766	\$1,128,600	\$1,128,600	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$92,881	\$131,776	\$158,408	\$209,607	\$51,199	32.32%
231000 - DENTAL INSURANCE	\$860,667	\$874,840	\$895,709	\$924,552	\$28,843	3.22%
231100 - RETIREE DENTAL INSURANCE	\$65,538	\$61,857	\$71,295	\$71,295	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$1,290,245	\$1,307,593	\$1,399,951	\$1,567,189	\$167,238	11.95%
240100 - GROUP LIFE CLEARING ACCT	\$0	\$0	\$0	\$0	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
250000 - DISABILITY INS (PLAN 1&2)	\$193,650	\$183,250	\$167,474	\$170,179	\$2,705	1.62%
251000 - DISABILITY INS (HYBRID)	\$80,934	\$90,335	\$79,261	\$113,491	\$34,230	43.19%
270000 - MISC FIXED CHARGES	\$77,688	\$0	\$0	\$0	\$0	0.00%
275000 - RETIREE HEALTH CREDIT	\$1,181,115	\$1,179,459	\$1,245,921	\$1,437,165	\$191,244	15.35%
280000 - RETIREE SICK LEAVE PAY	\$68,114	\$101,070	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$2,304,212	\$2,868,334	\$3,083,534	\$3,044,430	(\$39,104)	-1.27%
300100 - PROFESSIONAL IMPROVEMENT	\$110,955	\$77,810	\$321,184	\$163,818	(\$157,366)	-49.00%
300200 - PRINTING/BINDING	\$768	\$334	\$2,300	\$2,300	\$0	0.00%
300600 - WORKER'S COMPENSATION	\$279,418	\$297,399	\$307,359	\$307,359	\$0	0.00%
300800 - STAFF TRAINING	\$452	\$1,280	\$612	\$612	\$0	0.00%
310100 - INSTRUCTIONAL DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	0.00%
310200 - TUITION ASSISTANCE		\$0	\$0	\$1,100,000	\$1,100,000	100.00%
313000 - PROFESSIONAL SERVICES	\$69,003	\$5,468	\$56,150	\$121,373	\$65,224	116.16%
332000 - MAINTENANCE CONTRACTS	\$341	\$2,971	\$2,850	\$2,850	\$0	0.00%
520300 - TELEPHONE	\$413	\$358	\$820	\$820	\$0	0.00%
530000 - FIRE & LIABILITY INS	\$51,581	\$51,764	\$56,739	\$56,739	\$0	0.00%
540100 - LEASE/RENTALS	\$8,389	\$5,833	\$8,725	\$8,725	\$0	0.00%
550000 - TRAVEL	\$27,474	\$5,087	\$42,400	\$52,400	\$10,000	23.58%
600000 - MATERIALS & SUPPLIES	\$1,765,368	\$2,257,973	\$2,386,417	\$2,520,341	\$133,923	5.61%
600100 - OFFICE SUPPLIES	\$1,685	\$2,224	\$2,406	\$2,406	\$0	0.00%
600200 - TEXTBOOKS	\$102,150	\$1,851,982	\$136,319	\$345,419	\$209,100	153.39%
600400 - MEDICAL & DENTAL SUPPLIES	\$18,715	\$65,321	\$66,001	\$66,001	\$0	0.00%
601400 - ATHLETIC SUPPLIES	\$48,495	\$58,600	\$70,464	\$70,464	\$0	0.00%
601700 - UNIFORMS	\$9,678	\$5,099	\$2,000	\$2,000	\$0	0.00%
603400 - ASSISTIVE TECHNOLOGY	\$100,479	\$96,183	\$105,000	\$105,000	\$0	0.00%
603600 - COMPUTER SUPPLIES	\$80,612	\$72,869	\$109,158	\$109,158	\$0	0.00%
604200 - PARENT EDUCATION SUPPLIES	\$0	\$0	\$0	\$0	\$0	0.00%
604500 - BAND SUPPLIES	\$59,734	\$107,590	\$67,671	\$67,671	\$0	0.00%
604600 - ACADEMIC ACTIVITIES SUPP	\$17,774	\$28,263	\$33,763	\$33,763	\$0	0.00%
606000 - FOOD	\$6,984	\$4,156	\$9,350	\$9,350	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
610000 - STRINGS PROGRAM SUPPLIES	\$41,452	\$43,978	\$56,324	\$56,324	\$0	0.00%
610200 - SUPPLEMENTAL MATERIALS	\$47,433	\$30,977	\$51,532	\$51,532	\$0	0.00%
610400 - CHORUS PROGRAM	\$17,350	\$24,547	\$30,273	\$30,273	\$0	0.00%
615100 - ATHLETIC TRAINER SUPPLIES	\$8,427	\$11,826	\$12,500	\$12,500	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$0	\$0	\$11,000	\$11,000	\$0	0.00%
820000 - NEW EQUIPMENT	\$10,198	\$21,985	\$16,678	\$16,678	\$0	0.00%
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$4,873,313	\$4,873,313	100.00%
Subtotal	\$157,233,433	\$163,225,598	\$171,846,884	\$200,295,276	\$28,448,391	16.55%
1210 GUIDANCE SERVICES						
111000 - COMP OF DIRECTORS		\$0	\$98,116	\$130,937	\$32,821	33.45%
112100 - COMP OF TEACHERS	\$4,338,017	\$4,288,876	\$4,831,552	\$5,398,171	\$566,619	11.73%
112300 - COMP OF COORDINATOR	\$93,967	\$93,967	\$99,135	\$96,045	(\$3,090)	-3.12%
112400 - COMP OF INST SUPERVISORS	\$93,444	\$93,444	\$0	\$0	\$0	0.00%
113500 - SUPERVISOR		\$0	\$0	\$103,022	\$103,022	100.00%
115000 - COMP OF CLERICAL STAFF	\$585,701	\$580,908	\$617,593	\$639,128	\$21,535	3.49%
152000 - COMP OF SUB TEACHERS	\$32,415	\$15,435	\$0	\$0	\$0	0.00%
210000 - FICA	\$372,571	\$373,197	\$409,968	\$464,363	\$54,395	13.27%
221000 - VRS (PLAN 1 & 2)	\$612,979	\$633,849	\$671,203	\$665,811	(\$5,392)	-0.80%
222000 - VRS (HYBRID)	\$188,755	\$206,836	\$216,525	\$392,513	\$175,988	81.28%
230000 - HOSPITALIZATION	\$748,629	\$860,165	\$802,377	\$825,885	\$23,508	2.93%
230100 - RETIREE HEALTH INSURANCE	\$51,504	\$40,231	\$66,000	\$66,000	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$7,780	\$5,644	\$7,847	\$2,399	(\$5,448)	-69.43%
231000 - DENTAL INSURANCE	\$37,792	\$39,495	\$40,233	\$42,324	\$2,091	5.20%
231100 - RETIREE DENTAL INSURANCE	\$1,785	\$1,760	\$1,786	\$1,786	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$67,161	\$67,870	\$71,609	\$79,525	\$7,916	11.05%
250000 - DISABILITY INS (PLAN 1&2)	\$10,564	\$10,341	\$9,638	\$9,567	(\$71)	-0.74%
251000 - DISABILITY INS (HYBRID)	\$3,387	\$3,480	\$3,115	\$5,642	\$2,527	81.12%
275000 - RETIREE HEALTH CREDIT	\$61,358	\$61,207	\$64,669	\$77,102	\$12,433	19.23%
280000 - RETIREE SICK LEAVE PAY	\$338	\$1,069	\$0	\$0	\$0	0.00%
550000 - TRAVEL	\$0	\$0	\$100	\$100	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
601600 - TESTING MATERIALS	\$71,029	\$57,144	\$100,000	\$100,000	\$0	0.00%
Subtotal	\$7,390,475	\$7,572,919	\$8,111,467	\$9,100,320	\$988,853	12.19%
1220 SCHOOL SOCIAL WORKERS SVC						
111000 - COMP OF DIRECTORS	\$115,307	\$134,855	\$133,819	\$140,510	\$6,691	5.00%
112300 - COMP OF COORDINATOR			\$0	\$59,049	\$59,049	100.00%
113400 - COMP OF SOCIAL WORKERS	\$1,740,472	\$1,777,070	\$1,831,222	\$2,266,103	\$434,881	23.75%
115000 - COMP OF CLERICAL STAFF		\$0	\$0	\$17,523	\$17,523	100.00%
160000 - COMP - SUPPLEMENTS	\$0	\$0	\$0	\$0	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$1,418	\$16,129	\$8,100	\$100,822	\$92,722	1144.72%
210000 - FICA	\$133,700	\$141,352	\$142,295	\$179,593	\$37,298	26.21%
221000 - VRS (PLAN 1 & 2)	\$159,955	\$173,159	\$180,900	\$201,551	\$20,651	11.42%
222000 - VRS (HYBRID)	\$129,385	\$138,103	\$145,720	\$202,048	\$56,328	38.65%
230000 - HOSPITALIZATION	\$306,891	\$325,296	\$296,715	\$344,873	\$48,158	16.23%
230500 - HSA CONTRIBUTION EXPENSE	\$8,433	\$5,566	\$6,680	\$9,079	\$2,399	35.91%
231000 - DENTAL INSURANCE	\$16,475	\$15,849	\$15,685	\$18,056	\$2,371	15.12%
240000 - GROUP LIFE INSURANCE	\$24,173	\$25,096	\$26,350	\$31,763	\$5,413	20.54%
250000 - DISABILITY INS (PLAN 1&2)	\$2,759	\$2,834	\$2,600	\$2,897	\$297	11.42%
251000 - DISABILITY INS (HYBRID)	\$2,319	\$2,331	\$2,096	\$2,904	\$808	38.55%
275000 - RETIREE HEALTH CREDIT	\$22,144	\$22,661	\$23,793	\$29,400	\$5,607	23.57%
280000 - RETIREE SICK LEAVE PAY	\$0	\$7,350	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$0	\$35,850	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$331,209	\$7,557	\$79,710	\$85,210	\$5,500	6.90%
300100 - PROFESSIONAL IMPROVEMENT	\$5,116	\$299	\$6,300	\$21,300	\$15,000	238.10%
550000 - TRAVEL	\$11,771	\$4,409	\$18,500	\$18,500	\$0	0.00%
580100 - DUES/LICENSES	\$0	\$0	\$0	\$0	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$31,747	\$24,399	\$53,650	\$59,650	\$6,000	11.18%
603600 - COMPUTER SUPPLIES		\$0	\$0	\$3,000	\$3,000	100.00%
606000 - FOOD	\$235	\$0	\$500	\$500	\$0	0.00%
999700 - OFFSET UNAWARDED FED FUND			\$0	\$250,000	\$250,000	100.00%
Subtotal	\$3,043,509	\$2,891,912	\$2,974,635	\$4,044,331	\$1,069,696	35.96%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
1230 HOMEBOUND INSTRUCTION						
112100 - COMP OF TEACHERS	\$0	\$0	\$0	\$0	\$0	0.00%
132100 - COMP OF HOMEBOUND TCHRS	\$277,896	\$75,772	\$200,000	\$200,000	\$0	0.00%
210000 - FICA	\$21,158	\$6,072	\$15,300	\$0	(\$15,300)	-100.00%
222000 - VRS (HYBRID)	\$0	\$0	\$0	\$0	\$0	0.00%
230000 - HOSPITALIZATION	\$220	\$0	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$9	\$0	\$0	\$0	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$0	\$0	\$0	\$0	\$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	\$0	\$0	\$0	\$0	\$0	0.00%
251000 - DISABILITY INS (HYBRID)	\$2	\$0	\$0	\$0	\$0	0.00%
275000 - RETIREE HEALTH CREDIT	\$0	\$0	\$0	\$0	\$0	0.00%
550000 - TRAVEL	\$975	\$23	\$1,500	\$1,500	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$485	\$0	\$585	\$585	\$0	0.00%
Subtotal	\$300,745	\$85,467	\$217,385	\$202,085	(\$15,300)	-7.04%
1310 IMPROVEMT OF INSTRUCTION						
111000 - COMP OF DIRECTORS	\$854,614	\$865,150	\$908,689	\$952,125	\$43,436	4.78%
111300 - COMP OF ASST SUPTS	\$165,210	\$164,940	\$173,346	\$182,180	\$8,834	5.10%
111500 - TRAVEL/CAR ALLOWANCE	\$0	\$0	\$0	\$0	\$0	0.00%
111700 - SPECIALISTS	\$62,484	\$62,484	\$65,921	\$77,888	\$11,967	18.15%
112100 - COMP OF TEACHERS	\$568,880	\$856,663	\$1,008,793	\$1,737,169	\$728,376	72.20%
112300 - COMP OF COORDINATOR	\$324,482	\$279,143	\$295,204	\$325,698	\$30,494	10.33%
112400 - COMP OF INST SUPERVISORS	\$95,225	\$123,258	\$133,260	\$139,923	\$6,663	5.00%
114100 - COMP OF TEACHER ASS'TS	\$0	\$0	\$0	\$0	\$0	0.00%
115000 - COMP OF CLERICAL STAFF	\$626,601	\$601,619	\$635,475	\$741,087	\$105,612	16.62%
152000 - COMP OF SUB TEACHERS	\$303	\$0	\$0	\$0	\$0	0.00%
160000 - COMP - SUPPLEMENTS	\$2,000	\$0	\$8,650	\$8,650	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$203,007	\$259,051	\$360,030	\$360,030	\$0	0.00%
210000 - FICA	\$208,511	\$234,846	\$278,603	\$295,686	\$17,083	6.13%
221000 - VRS (PLAN 1 & 2)	\$404,626	\$469,922	\$503,117	\$556,204	\$53,087	10.55%
222000 - VRS (HYBRID)	\$0	\$5,483	\$6,942	\$113,316	\$106,374	1532.32%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
230000 - HOSPITALIZATION	\$283,704	\$362,742	\$350,891	\$528,148	\$177,257	50.52%
230100 - RETIREE HEALTH INSURANCE	\$355,368	\$6,541,191	\$423,100	\$423,100	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$918,025	\$408,990	\$0	\$0	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$6,813	\$5,414	\$6,481	\$13,960	\$7,479	115.40%
231000 - DENTAL INSURANCE	\$14,310	\$16,254	\$17,482	\$25,388	\$7,906	45.22%
231100 - RETIREE DENTAL INSURANCE	\$14,157	\$11,578	\$15,173	\$15,173	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$33,804	\$38,328	\$41,626	\$46,697	\$5,071	12.18%
250000 - DISABILITY INS (PLAN 1&2)	\$6,891	\$7,542	\$7,300	\$8,092	\$792	10.85%
251000 - DISABILITY INS (HYBRID)	\$0	\$96	\$100	\$1,630	\$1,530	1530.00%
275000 - RETIREE HEALTH CREDIT	\$30,966	\$34,609	\$37,152	\$48,770	\$11,618	31.27%
280000 - RETIREE SICK LEAVE PAY	\$548	\$0	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$19,411	\$18,144	\$44,600	\$78,600	\$34,000	76.23%
300000 - PURCHASED SERVICES	\$1,119,274	\$1,288,376	\$2,435,830	\$3,289,710	\$853,880	35.05%
300100 - PROFESSIONAL IMPROVEMENT	\$270,818	\$176,211	\$508,082	\$615,593	\$107,511	21.16%
300200 - PRINTING/BINDING	\$2,707	\$835	\$3,675	\$3,675	\$0	0.00%
301500 - FEES & RELATED SERVICES	\$0	\$27,300	\$27,355	\$27,355	\$0	0.00%
310200 - TUITION ASSISTANCE	\$37,080	\$0	\$75,000	\$75,000	\$0	0.00%
313000 - PROFESSIONAL SERVICES	\$23,187	\$61,806	\$154,946	\$292,471	\$137,525	88.76%
318000 - LEGAL FEES	\$96,207	\$110,195	\$120,000	\$120,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$11,056	\$11,056	\$12,045	\$12,045	\$0	0.00%
360000 - ADVERTISING	\$0	\$500	\$300	\$300	\$0	0.00%
384000 - REGIONAL TUITION	\$1,613,605	\$0	\$0	\$0	\$0	0.00%
520300 - TELEPHONE	\$0	\$0	\$0	\$0	\$0	0.00%
530200 - UNEMPLOYMENT COMP INS	\$14,303	\$26,829	\$20,000	\$20,000	\$0	0.00%
540100 - LEASE/RENTALS	\$7,147	\$6,406	\$8,915	\$8,915	\$0	0.00%
550000 - TRAVEL	\$4,873	\$520	\$10,700	\$10,700	\$0	0.00%
580100 - DUES/LICENSES	\$536	\$536	\$760	\$760	\$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	\$12,080	\$10,576	\$12,674	\$12,674	\$0	0.00%
581100 - MEMBERSHIPS (DIVISION)	\$23,135	\$24,304	\$62,400	\$34,500	(\$27,900)	-44.71%
600000 - MATERIALS & SUPPLIES	\$72,072	\$200,291	\$190,931	\$172,433	(\$18,498)	-9.69%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
600100 - OFFICE SUPPLIES	\$8,605	\$7,700	\$17,000	\$17,000	\$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	\$76,998	\$79,093	\$79,024	\$79,024	\$0	0.00%
604200 - PARENT EDUCATION SUPPLIES	\$695	\$2,772	\$2,853	\$2,853	\$0	0.00%
604500 - BAND SUPPLIES	\$0	\$0	\$25,000	\$25,000	\$0	0.00%
606000 - FOOD	\$3,428	\$208	\$5,600	\$5,600	\$0	0.00%
609300 - INSTRUCT PROGRAM SUPPLIES	\$7,569	\$4,536	\$14,900	\$14,900	\$0	0.00%
610100 - TESTING SUPPLIES	\$18,906	\$510	\$10,000	\$10,000	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$0	\$0	\$11,000	\$11,000	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$0	\$0	\$5,000	\$5,000	\$0	0.00%
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$931,776	\$931,776	100.00%
Subtotal	\$8,683,035	\$13,567,321	\$9,178,926	\$12,477,799	\$3,298,873	35.94%
1311 GUIDANCE SERVICES SBO						
152000 - COMP OF SUB TEACHERS	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$0	\$0	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$1,501	\$189	\$1,800	\$1,800	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$12,226	\$12,600	\$18,000	\$18,000	\$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	\$109	\$169	\$900	\$900	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$0	\$98,975	\$3,600	\$3,600	\$0	0.00%
609500 - GUIDANCE SUPPLIES	\$1,789	\$2,884	\$9,000	\$9,000	\$0	0.00%
Subtotal	\$15,624	\$114,818	\$33,300	\$33,300	\$0	0.00%
1312 TESTING SERVICES						
161000 - SUPPLEMENTAL PAY	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$0	\$0	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$1,189	\$9,581	\$46,110	\$46,110	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$600	\$0	\$1,117	\$1,117	\$0	0.00%
314000 - AP/IB TESTING REIMBURSEMENT	(\$2,385)	\$0	\$0	\$0	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$1,526	\$0	\$0	\$0	\$0	0.00%
601600 - TESTING MATERIALS	\$42,995	\$36,442	\$75,000	\$75,000	\$0	0.00%
606000 - FOOD	\$171	\$0	\$100	\$100	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
610100 - TESTING SUPPLIES	\$1,630	\$1,294	\$1,309	\$1,309	\$0	0.00%
Subtotal	\$45,726	\$47,318	\$123,636	\$123,636	\$0	0.00%
1320 MEDIA SERVICES						
112100 - COMP OF TEACHERS	\$2,195,426	\$2,151,926	\$2,271,510	\$2,440,460	\$168,950	7.44%
114100 - COMP OF TEACHER ASS'TS	\$462,674	\$461,686	\$491,312	\$484,513	(\$6,799)	-1.38%
115000 - COMP OF CLERICAL STAFF	\$385,313	\$375,612	\$393,383	\$417,294	\$23,911	6.08%
152000 - COMP OF SUB TEACHERS	\$29,931	\$6,747	\$0	\$0	\$0	0.00%
210000 - FICA	\$218,908	\$216,945	\$224,910	\$238,978	\$14,068	6.25%
221000 - VRS (PLAN 1 & 2)	\$443,565	\$446,375	\$466,806	\$451,499	(\$15,307)	-3.28%
222000 - VRS (HYBRID)	\$34,650	\$50,206	\$53,090	\$104,030	\$50,940	95.95%
230000 - HOSPITALIZATION	\$502,675	\$558,256	\$511,671	\$532,124	\$20,453	4.00%
230500 - HSA CONTRIBUTION EXPENSE	\$2,882	\$2,401	\$2,882	\$5,281	\$2,399	83.24%
231000 - DENTAL INSURANCE	\$26,853	\$26,524	\$26,513	\$27,109	\$596	2.25%
240000 - GROUP LIFE INSURANCE	\$40,101	\$40,042	\$42,324	\$44,818	\$2,494	5.89%
250000 - DISABILITY INS (PLAN 1&2)	\$7,826	\$7,512	\$6,716	\$6,489	(\$227)	-3.38%
251000 - DISABILITY INS (HYBRID)	\$669	\$906	\$764	\$1,285	\$521	68.19%
275000 - RETIREE HEALTH CREDIT	\$36,598	\$36,157	\$37,876	\$40,472	\$2,596	6.85%
280000 - RETIREE SICK LEAVE PAY	\$3,945	\$14,633	\$0	\$0	\$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	\$185,191	\$231,073	\$134,805	\$134,805	\$0	0.00%
Subtotal	\$4,580,381	\$4,710,013	\$4,664,563	\$4,929,157	\$264,594	5.67%
1400 INSTRUC SUPPORT-SCH ADMIN						
129100 - OVERTIME-FLSA	\$0	\$0	\$0	\$0	\$0	0.00%
152000 - COMP OF SUB TEACHERS	\$3,828	\$0	\$0	\$0	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$33,788	\$58,095	\$40,000	\$40,000	\$0	0.00%
210000 - FICA	\$2,866	\$4,430	\$3,060	\$0	(\$3,060)	-100.00%
230000 - HOSPITALIZATION	\$0	\$0	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$0	\$0	\$0	\$0	\$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	\$0	\$0	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$51,706	\$14,029	\$25,000	\$25,000	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$21,738	\$1,434	\$10,000	\$10,000	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
300200 - PRINTING/BINDING	\$3,316	\$1,712	\$3,500	\$3,500	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$16,373	\$19,278	\$13,000	\$13,000	\$0	0.00%
Subtotal	\$133,641	\$98,978	\$94,560	\$91,500	(\$3,060)	-3.24%
1410 OFFICE OF THE PRINCIPAL						
111000 - COMP OF DIRECTORS	\$98,721	\$98,721	\$104,152	\$112,234	\$8,082	7.76%
112300 - COMP OF COORDINATOR	\$101,212	\$101,212	\$106,273	\$111,587	\$5,314	5.00%
112600 - COMP OF PRINCIPALS	\$3,649,496	\$3,668,225	\$3,819,866	\$4,139,309	\$319,443	8.36%
112700 - COMP OF ASS'T PRINCIPALS	\$3,521,411	\$3,549,519	\$3,733,116	\$3,893,872	\$160,756	4.31%
114100 - COMP OF TEACHER ASS'TS	\$271,096	\$265,483	\$283,222	\$766,282	\$483,060	170.56%
115000 - COMP OF CLERICAL STAFF	\$3,040,515	\$3,007,822	\$3,178,405	\$3,374,293	\$195,888	6.16%
115100 - HOURLY PARA	\$0	\$0	\$0	\$0	\$0	0.00%
129100 - OVERTIME-FLSA	\$16,757	\$7,912	\$63,000	\$63,000	\$0	0.00%
152000 - COMP OF SUB TEACHERS	\$240	\$0	\$0	\$0	\$0	0.00%
154000 - CLERICAL - SUBS/OVERTIME	\$1,037	\$0	\$0	\$0	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$16,588	\$17,299	\$0	\$0	\$0	0.00%
210000 - FICA	\$772,214	\$784,765	\$817,522	\$898,310	\$80,788	9.88%
221000 - VRS (PLAN 1 & 2)	\$1,483,261	\$1,549,278	\$1,634,875	\$1,615,211	(\$19,664)	-1.20%
222000 - VRS (HYBRID)	\$184,605	\$213,557	\$223,412	\$427,346	\$203,934	91.28%
230000 - HOSPITALIZATION	\$1,457,154	\$1,586,778	\$1,457,768	\$1,561,137	\$103,369	7.09%
230100 - RETIREE HEALTH INSURANCE	\$186,807	\$142,328	\$221,400	\$221,400	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$13,814	\$8,178	\$11,503	\$11,503	\$0	0.00%
231000 - DENTAL INSURANCE	\$75,689	\$77,122	\$78,015	\$81,093	\$3,078	3.95%
231100 - RETIREE DENTAL INSURANCE	\$7,962	\$6,762	\$7,937	\$7,937	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$139,348	\$142,130	\$150,493	\$155,186	\$4,693	3.12%
250000 - DISABILITY INS (PLAN 1&2)	\$24,900	\$24,767	\$23,465	\$23,197	(\$268)	-1.14%
251000 - DISABILITY INS (HYBRID)	\$3,393	\$3,706	\$3,211	\$6,142	\$2,931	91.28%
275000 - RETIREE HEALTH CREDIT	\$127,639	\$128,341	\$135,362	\$148,785	\$13,423	9.92%
280000 - RETIREE SICK LEAVE PAY	\$5,246	\$5,929	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$114,186	\$180,704	\$180,000	\$180,000	\$0	0.00%
300000 - PURCHASED SERVICES	\$14,583	\$122,745	\$36,569	\$36,569	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
300100 - PROFESSIONAL IMPROVEMENT	\$4,174	\$285	\$6,803	\$6,803	\$0	0.00%
300600 - WORKER'S COMPENSATION	\$36,611	\$38,968	\$40,272	\$40,272	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$27,342	\$24,812	\$33,727	\$33,727	\$0	0.00%
520100 - POSTAGE	\$20,715	\$29,346	\$25,809	\$25,809	\$0	0.00%
520300 - TELEPHONE	\$27,299	\$28,971	\$43,864	\$43,864	\$0	0.00%
520400 - DATA COMMUNICATION LINES	\$162	\$231	\$240	\$240	\$0	0.00%
540100 - LEASE/RENTALS	\$298,181	\$238,210	\$327,480	\$327,480	\$0	0.00%
550000 - TRAVEL	\$7,892	\$3,355	\$11,844	\$11,844	\$0	0.00%
580100 - DUES/LICENSES	\$986	\$641	\$1,053	\$1,053	\$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	\$1,030	\$1,090	\$1,010	\$1,010	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$1,029	\$3,144	\$4,642	\$4,642	\$0	0.00%
600100 - OFFICE SUPPLIES	\$85,588	\$74,788	\$63,716	\$63,716	\$0	0.00%
604100 - SCHOOL SUPPORT SUPPLIES	\$36,194	\$93,414	\$46,295	\$46,295	\$0	0.00%
606000 - FOOD	\$10,001	\$20,356	\$19,827	\$19,827	\$0	0.00%
615000 - REIMBURSEMENT-FACILITY USE		\$0	\$0	\$60,000	\$60,000	100.00%
999700 - OFFSET UNAWARDED FED FUND			\$0	\$239,121	\$239,121	100.00%
Subtotal	\$15,910,420	\$16,439,439	\$16,896,148	\$18,760,096	\$1,863,948	11.03%
2110 BOARD SERVICES						
111100 - COMP OF BOARD MEMBERS	\$84,000	\$84,000	\$84,000	\$84,000	\$0	0.00%
115000 - COMP OF CLERICAL STAFF	\$57,241	\$59,697	\$61,722	\$64,808	\$3,086	5.00%
160000 - COMP - SUPPLEMENTS	\$809	\$152	\$0	\$0	\$0	0.00%
210000 - FICA	\$9,867	\$10,032	\$10,072	\$10,270	\$198	1.97%
221000 - VRS (PLAN 1 & 2)	\$8,735	\$9,258	\$10,259	\$10,772	\$513	5.00%
230000 - HOSPITALIZATION	\$42,565	\$53,600	\$48,131	\$48,131	\$0	0.00%
231000 - DENTAL INSURANCE	\$1,190	\$1,190	\$1,192	\$1,192	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$730	\$747	\$828	\$869	\$41	4.95%
250000 - DISABILITY INS (PLAN 1&2)	\$152	\$153	\$147	\$155	\$8	5.44%
275000 - RETIREE HEALTH CREDIT	\$669	\$674	\$747	\$785	\$38	5.09%
300000 - PURCHASED SERVICES	\$15,511	\$18,405	\$15,660	\$15,660	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
300100 - PROFESSIONAL IMPROVEMENT	\$6,285	\$3,165	\$9,000	\$9,000	\$0	0.00%
550000 - TRAVEL	\$109	\$54	\$200	\$200	\$0	0.00%
580100 - DUES/LICENSES	\$12,693	\$12,693	\$12,700	\$12,700	\$0	0.00%
601900 - OTHER EXPENSES FOR BOARD	\$0	\$0	\$1,500	\$1,500	\$0	0.00%
Subtotal	\$240,555	\$254,721	\$256,158	\$260,042	\$3,884	1.52%
2120 EXECUTIVE ADMIN SERVICES						
111000 - COMP OF DIRECTORS	\$146,712	\$146,712	\$154,048	\$153,376	(\$672)	-0.44%
111200 - COMP OF SUPERINTENDENT	\$205,000	\$213,686	\$215,000	\$215,000	\$0	0.00%
111500 - TRAVEL/CAR ALLOWANCE	\$10,000	\$5,833	\$0	\$0	\$0	0.00%
115000 - COMP OF CLERICAL STAFF	\$150,161	\$150,161	\$160,517	\$170,749	\$10,232	6.37%
129100 - OVERTIME-FLSA	\$0	\$0	\$0	\$0	\$0	0.00%
135000 - CLERICAL - PART-TIME	\$10,300	\$9,157	\$10,000	\$10,000	\$0	0.00%
154000 - CLERICAL - SUBS/OVERTIME	\$61,011	\$3,575	\$30,000	\$30,000	\$0	0.00%
210000 - FICA	\$39,666	\$36,041	\$37,057	\$36,207	(\$850)	-2.29%
221000 - VRS (PLAN 1 & 2)	\$84,815	\$89,900	\$92,841	\$94,432	\$1,591	1.71%
230000 - HOSPITALIZATION	\$47,237	\$46,373	\$60,694	\$41,576	(\$19,118)	-31.50%
230100 - RETIREE HEALTH INSURANCE	\$33,429	\$20,184	\$42,000	\$42,000	\$0	0.00%
231000 - DENTAL INSURANCE	\$2,158	\$1,931	\$2,791	\$1,697	(\$1,094)	-39.20%
231100 - RETIREE DENTAL INSURANCE	\$1,140	\$893	\$1,191	\$1,191	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$7,086	\$7,248	\$7,098	\$7,225	\$127	1.79%
250000 - DISABILITY INS (PLAN 1&2)	\$1,369	\$1,386	\$1,262	\$1,286	\$24	1.90%
270500 - SUPERINTENDENT'S ANNUITY	\$20,000	\$20,000	\$20,000	\$20,000	\$0	0.00%
275000 - RETIREE HEALTH CREDIT	\$6,491	\$6,545	\$6,760	\$6,877	\$117	1.73%
280000 - RETIREE SICK LEAVE PAY	\$24,404	\$25,911	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$4,158	\$38,965	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$37,290	\$0	\$5,050	\$5,050	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$4,400	\$895	\$5,000	\$5,000	\$0	0.00%
300200 - PRINTING/BINDING	\$340	\$0	\$550	\$550	\$0	0.00%
300600 - WORKER'S COMPENSATION	\$11,268	\$10,723	\$11,082	\$11,082	\$0	0.00%
318000 - LEGAL FEES	\$169,554	\$159,920	\$120,000	\$120,000	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
332000 - MAINTENANCE CONTRACTS	\$0	\$0	\$7,878	\$7,878	\$0	0.00%
332100 - LEASE/RENTAL CONTRACTS	\$0	\$0	\$3,599	\$3,599	\$0	0.00%
360000 - ADVERTISING	\$1,945	\$1,380	\$3,500	\$3,500	\$0	0.00%
520100 - POSTAGE	\$21,570	\$16,264	\$25,000	\$25,000	\$0	0.00%
520200 - UPS SERVICE	\$849	\$598	\$1,769	\$1,769	\$0	0.00%
520300 - TELEPHONE	\$4,265	\$2,482	\$10,000	\$10,000	\$0	0.00%
530200 - UNEMPLOYMENT COMP INS	\$0	\$0	\$1,512	\$1,512	\$0	0.00%
540100 - LEASE/RENTALS	\$22,331	\$22,308	\$23,789	\$23,789	\$0	0.00%
550000 - TRAVEL	\$0	\$0	\$500	\$500	\$0	0.00%
580100 - DUES/LICENSES	\$6,456	\$6,000	\$7,639	\$7,639	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$551	\$1,419	\$2,900	\$2,900	\$0	0.00%
600100 - OFFICE SUPPLIES	\$3,942	\$4,339	\$5,032	\$5,032	\$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	\$442	\$0	\$575	\$575	\$0	0.00%
606000 - FOOD	\$631	\$0	\$0	\$0	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$378	\$0	\$1,000	\$1,000	\$0	0.00%
Subtotal	\$1,147,830	\$1,069,736	\$1,077,634	\$1,067,991	(\$9,643)	-0.89%
2130 PUBLIC INFORMATION						
111000 - COMP OF DIRECTORS	\$110,830	\$110,830	\$116,372	\$133,487	\$17,115	14.71%
112300 - COMP OF COORDINATOR	\$99,271	\$99,271	\$104,731	\$79,774	(\$24,957)	-23.83%
114000 - COMP-TECHNICAL PERSONNEL	\$0	\$0	\$0	\$0	\$0	0.00%
115000 - COMP OF CLERICAL STAFF	\$93,148	\$97,611	\$103,727	\$114,648	\$10,921	10.53%
135000 - CLERICAL - PART-TIME	\$688	\$2,735	\$8,000	\$8,000	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$9,368	\$0	\$38,000	\$38,000	\$0	0.00%
210000 - FICA	\$23,274	\$23,169	\$27,040	\$24,355	(\$2,685)	-9.93%
221000 - VRS (PLAN 1 & 2)	\$34,639	\$36,715	\$38,645	\$24,177	(\$14,468)	-37.44%
222000 - VRS (HYBRID)	\$8,272	\$10,875	\$11,477	\$26,262	\$14,785	128.82%
230000 - HOSPITALIZATION	\$23,779	\$32,823	\$24,188	\$32,536	\$8,348	34.51%
231000 - DENTAL INSURANCE	\$2,158	\$2,283	\$2,078	\$2,175	\$97	4.67%
240000 - GROUP LIFE INSURANCE	\$3,875	\$4,133	\$4,355	\$4,395	\$40	0.92%
250000 - DISABILITY INS (PLAN 1&2)	\$566	\$574	\$555	\$347	(\$208)	-37.48%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
251000 - DISABILITY INS (HYBRID)	\$214	\$250	\$220	\$435	\$215	97.73%
275000 - RETIREE HEALTH CREDIT	\$3,106	\$3,462	\$3,650	\$3,671	\$21	0.58%
300000 - PURCHASED SERVICES	\$35,739	\$40,258	\$42,993	\$42,993	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$3,317	\$1,698	\$6,000	\$6,000	\$0	0.00%
300200 - PRINTING/BINDING	\$3,580	\$1,762	\$3,500	\$3,500	\$0	0.00%
330800 - VEHICLE REPAIRS	\$0	\$0	\$0	\$0	\$0	0.00%
331000 - REPAIRS TO EQUIPMENT	\$999	\$287	\$3,500	\$3,500	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$0	\$0	\$0	\$0	\$0	0.00%
360000 - ADVERTISING	\$30	\$0	\$1,229	\$1,229	\$0	0.00%
540100 - LEASE/RENTALS	\$130,426	\$111,743	\$115,000	\$115,000	\$0	0.00%
550000 - TRAVEL	\$0	\$0	\$415	\$415	\$0	0.00%
580100 - DUES/LICENSES	\$9,730	\$1,155	\$1,300	\$1,300	\$0	0.00%
580600 - SUBSCRIPTIONS/JOURNALS	\$2,779	\$393	\$750	\$750	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$48,486	\$29,497	\$30,000	\$30,000	\$0	0.00%
600100 - OFFICE SUPPLIES	\$1,220	\$6,062	\$4,000	\$4,000	\$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	\$0	\$0	\$100	\$100	\$0	0.00%
603500 - COMPUTER SOFTWARE	\$166	\$11,028	\$8,780	\$8,780	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$13,032	\$10,778	\$10,000	\$10,000	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$0	\$17,845	\$28,000	\$28,000	\$0	0.00%
Subtotal	\$664,266	\$661,636	\$741,004	\$747,829	\$6,825	0.92%
2140 HUMAN RESOURCES						
111000 - COMP OF DIRECTORS	\$464,415	\$464,415	\$333,821	\$347,355	\$13,534	4.05%
111300 - COMP OF ASST SUPTS	\$0	\$0	\$166,803	\$175,143	\$8,340	5.00%
111600 - RECERTIFICATION SPCLST	\$108,826	\$85,655	\$90,207	\$93,932	\$3,725	4.13%
111700 - SPECIALISTS	\$83,052	\$76,216	\$87,620	\$96,045	\$8,425	9.62%
113500 - SUPERVISOR	\$0	\$0	\$0	\$0	\$0	0.00%
115000 - COMP OF CLERICAL STAFF	\$299,423	\$277,735	\$297,770	\$370,067	\$72,297	24.28%
129100 - OVERTIME-FLSA	\$0	\$0	\$0	\$0	\$0	0.00%
135000 - CLERICAL - PART-TIME	\$29,046	\$19,988	\$23,000	\$23,000	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$1,077	\$1,002	\$0	\$0	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
210000 - FICA	\$72,644	\$68,904	\$69,969	\$78,338	\$8,369	11.96%
221000 - VRS (PLAN 1 & 2)	\$128,419	\$114,419	\$115,450	\$115,997	\$547	0.47%
222000 - VRS (HYBRID)	\$20,534	\$35,440	\$44,650	\$63,933	\$19,283	43.19%
230000 - HOSPITALIZATION	\$86,273	\$94,750	\$81,089	\$80,988	(\$101)	-0.12%
230100 - RETIREE HEALTH INSURANCE	\$7,598	\$7,760	\$9,600	\$9,600	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$37,891	\$15,552	\$0	\$0	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$5,555	\$4,306	\$5,371	\$8,253	\$2,882	53.66%
231000 - DENTAL INSURANCE	\$7,196	\$5,560	\$5,018	\$5,614	\$596	11.88%
231100 - RETIREE DENTAL INSURANCE	\$372	\$893	\$298	\$298	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$12,444	\$12,083	\$12,912	\$12,574	(\$338)	-2.62%
250000 - DISABILITY INS (PLAN 1&2)	\$2,099	\$1,780	\$1,656	\$1,663	\$7	0.42%
251000 - DISABILITY INS (HYBRID)	\$375	\$609	\$641	\$919	\$278	43.37%
275000 - RETIREE HEALTH CREDIT	\$11,399	\$10,910	\$11,662	\$13,106	\$1,444	12.38%
280000 - RETIREE SICK LEAVE PAY	\$578	\$0	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$44,618	\$16,341	\$55,000	\$89,000	\$34,000	61.82%
300000 - PURCHASED SERVICES	\$40,680	\$39,765	\$39,447	\$39,447	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$2,807	\$1,806	\$4,200	\$4,200	\$0	0.00%
300700 - RECRUITING EXPENSES	\$8,934	\$2,446	\$17,000	\$17,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$44,033	\$47,034	\$45,000	\$45,000	\$0	0.00%
360000 - ADVERTISING	\$0	\$223	\$500	\$500	\$0	0.00%
530200 - UNEMPLOYMENT COMP INS	\$0	\$0	\$2,000	\$2,000	\$0	0.00%
540100 - LEASE/RENTALS	\$3,158	\$2,452	\$4,080	\$4,080	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$21,802	\$12,726	\$11,500	\$11,500	\$0	0.00%
606000 - FOOD	\$900	\$140	\$1,000	\$1,000	\$0	0.00%
609200 - EMPLOYEE RECOGNITION PROG	\$2,906	\$14,233	\$9,500	\$9,500	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$1,358	\$365	\$3,500	\$3,500	\$0	0.00%
Subtotal	\$1,550,895	\$1,451,615	\$1,550,264	\$1,723,552	\$173,288	11.18%
2150 CONSTRUCTION MANAGEMENT						
111000 - COMP OF DIRECTORS	\$72,060	\$72,060	\$75,663	\$79,446	\$3,783	5.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
210000 - FICA	\$5,190	\$5,250	\$5,312	\$5,525	\$213	4.01%
221000 - VRS (PLAN 1 & 2)	\$11,299	\$11,976	\$12,576	\$13,204	\$628	4.99%
230000 - HOSPITALIZATION	\$8,507	\$8,507	\$8,507	\$8,507	\$0	0.00%
231000 - DENTAL INSURANCE	\$446	\$446	\$447	\$447	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$944	\$966	\$1,014	\$1,065	\$51	5.03%
250000 - DISABILITY INS (PLAN 1&2)	\$179	\$182	\$181	\$190	\$9	4.97%
275000 - RETIREE HEALTH CREDIT	\$865	\$872	\$916	\$962	\$46	5.02%
281000 - ANNUAL LEAVE PAYOFF	\$4,003	\$2,669	\$0	\$0	\$0	0.00%
Subtotal	\$103,493	\$102,927	\$104,616	\$109,346	\$4,730	4.52%
2160 FISCAL SERVICES						
111000 - COMP OF DIRECTORS	\$113,333	\$120,898	\$126,795	\$133,135	\$6,340	5.00%
111300 - COMP OF ASST SUPTS	\$139,517	\$80,649	\$165,948	\$174,245	\$8,297	5.00%
111500 - TRAVEL/CAR ALLOWANCE	\$3,850	\$0	\$0	\$0	\$0	0.00%
113000 - COMP-PROF SUPV PERSONNEL	\$284,895	\$225,106	\$237,487	\$249,361	\$11,874	5.00%
113500 - SUPERVISOR	\$0	\$62,099	\$100,921	\$105,967	\$5,046	5.00%
115000 - COMP OF CLERICAL STAFF	\$444,377	\$451,705	\$524,789	\$598,149	\$73,360	13.98%
210000 - FICA	\$69,319	\$67,772	\$82,105	\$88,334	\$6,229	7.59%
221000 - VRS (PLAN 1 & 2)	\$113,375	\$117,001	\$104,026	\$154,210	\$50,184	48.24%
222000 - VRS (HYBRID)	\$41,738	\$38,454	\$43,860	\$55,357	\$11,497	26.21%
230000 - HOSPITALIZATION	\$136,277	\$158,986	\$150,426	\$174,628	\$24,202	16.09%
230100 - RETIREE HEALTH INSURANCE	\$5,820	\$15,007	\$8,400	\$8,400	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$0	\$1,670	\$0	\$3,340	\$3,340	100.00%
231000 - DENTAL INSURANCE	\$7,285	\$7,226	\$7,147	\$8,638	\$1,491	20.85%
231100 - RETIREE DENTAL INSURANCE	\$223	\$645	\$100	\$100	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$12,959	\$12,534	\$11,928	\$16,152	\$4,224	35.41%
250000 - DISABILITY INS (PLAN 1&2)	\$1,899	\$1,887	\$1,494	\$2,214	\$720	48.19%
251000 - DISABILITY INS (HYBRID)	\$731	\$633	\$631	\$795	\$164	25.99%
275000 - RETIREE HEALTH CREDIT	\$11,871	\$11,318	\$10,774	\$15,266	\$4,492	41.69%
281000 - ANNUAL LEAVE PAYOFF	\$0	\$1,769	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$31,606	\$35,206	\$41,066	\$41,066	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
300100 - PROFESSIONAL IMPROVEMENT	\$3,879	\$8,744	\$6,000	\$6,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$14,370	\$8,822	\$16,370	\$16,370	\$0	0.00%
550000 - TRAVEL	\$161	\$33	\$300	\$300	\$0	0.00%
580100 - DUES/LICENSES	\$910	\$1,085	\$2,000	\$2,000	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$5,788	\$27,542	\$5,320	\$5,320	\$0	0.00%
606000 - FOOD	\$0	\$0	\$350	\$350	\$0	0.00%
999700 - OFFSET UNAWARDED FED FUND			\$0	\$70,000	\$70,000	100.00%
Subtotal	\$1,444,183	\$1,467,589	\$1,648,238	\$1,929,697	\$281,459	17.08%
2170 PURCHASING						
112300 - COMP OF COORDINATOR	\$90,048	\$90,048	\$95,001	\$99,751	\$4,750	5.00%
115000 - COMP OF CLERICAL STAFF	\$55,629	\$55,413	\$58,461	\$61,384	\$2,923	5.00%
210000 - FICA	\$10,278	\$10,541	\$11,019	\$11,374	\$355	3.22%
221000 - VRS (PLAN 1 & 2)	\$22,808	\$24,176	\$25,507	\$26,782	\$1,275	5.00%
230000 - HOSPITALIZATION	\$31,212	\$32,413	\$29,464	\$29,464	\$0	0.00%
231000 - DENTAL INSURANCE	\$1,604	\$1,538	\$1,489	\$1,489	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$1,905	\$1,949	\$2,058	\$2,160	\$102	4.96%
250000 - DISABILITY INS (PLAN 1&2)	\$383	\$388	\$367	\$385	\$18	4.90%
275000 - RETIREE HEALTH CREDIT	\$1,746	\$1,760	\$1,858	\$1,950	\$92	4.95%
300000 - PURCHASED SERVICES	\$2,590	\$2,315	\$1,932	\$1,932	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$1,500	\$1,113	\$1,680	\$1,680	\$0	0.00%
580100 - DUES/LICENSES	(\$214)	\$620	\$1,500	\$1,500	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$0	\$2,417,204	\$0	\$1,500,000	\$1,500,000	100.00%
Subtotal	\$219,490	\$2,641,277	\$230,336	\$1,739,851	\$1,509,515	655.35%
2220 HEALTH SERVICES						
111000 - COMP OF DIRECTORS	\$0	\$113,045	\$118,697	\$131,637	\$12,940	10.90%
113100 - COMP OF SCHOOL NURSES	\$1,440,104	\$1,473,326	\$1,532,592	\$2,146,285	\$613,693	40.04%
113500 - SUPERVISOR	\$100,567	\$0	\$0	\$104,985	\$104,985	100.00%
113900 - COMP OF THERAPISTS	\$752,931	\$830,206	\$880,396	\$972,828	\$92,432	10.50%
114800 - CLINICAL ASSISTANTS	\$127,613	\$130,081	\$137,236	\$130,813	(\$6,423)	-4.68%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
115000 - COMP OF CLERICAL STAFF	\$37,063	\$30,886	\$39,989	\$44,787	\$4,798	12.00%
133900 - THERAPISTS - PART-TIME	\$42,928	\$97,265	\$100,000	\$100,000	\$0	0.00%
152000 - COMP OF SUB TEACHERS	\$0	\$0	\$0	\$0	\$0	0.00%
152100 - COMP-NURSING SUBSTITUTE	\$66,659	\$43,473	\$75,000	\$75,000	\$0	0.00%
160000 - COMP - SUPPLEMENTS	\$0	\$0	\$0	\$0	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$104,154	\$71,177	\$62,000	\$62,000	\$0	0.00%
162000 - NON-CONTRACTED COMP	\$838	\$0	\$10,000	\$10,000	\$0	0.00%
210000 - FICA	\$192,621	\$204,234	\$212,321	\$234,742	\$22,422	10.56%
221000 - VRS (PLAN 1 & 2)	\$166,617	\$177,580	\$190,426	\$182,168	(\$8,258)	-4.34%
222000 - VRS (HYBRID)	\$204,443	\$231,344	\$244,173	\$340,288	\$96,115	39.36%
230000 - HOSPITALIZATION	\$450,984	\$518,055	\$486,721	\$531,272	\$44,551	9.15%
230100 - RETIREE HEALTH INSURANCE	\$6,295	\$117	\$13,200	\$13,200	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$5,739	\$3,783	\$4,540	\$4,540	\$0	0.00%
231000 - DENTAL INSURANCE	\$25,431	\$25,738	\$26,207	\$30,247	\$4,040	15.42%
231100 - RETIREE DENTAL INSURANCE	\$0	\$0	\$2,462	\$2,462	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$31,000	\$32,970	\$35,129	\$40,989	\$5,860	16.68%
250000 - DISABILITY INS (PLAN 1&2)	\$3,152	\$3,152	\$2,947	\$2,757	(\$190)	-6.45%
251000 - DISABILITY INS (HYBRID)	\$3,712	\$3,935	\$3,513	\$4,890	\$1,377	39.20%
275000 - RETIREE HEALTH CREDIT	\$28,398	\$29,771	\$31,662	\$38,058	\$6,396	20.20%
300000 - PURCHASED SERVICES	\$569,335	\$434,615	\$721,933	\$1,146,933	\$425,000	58.87%
300100 - PROFESSIONAL IMPROVEMENT	\$3,312	\$1,330	\$4,000	\$4,000	\$0	0.00%
311000 - MEDICAL SERVICES	\$0	\$1,462	\$500	\$500	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$22,953	\$21,840	\$14,950	\$14,950	\$0	0.00%
540100 - LEASE/RENTALS	\$785	\$958	\$1,000	\$1,000	\$0	0.00%
550000 - TRAVEL	\$6,921	\$3,657	\$9,900	\$9,900	\$0	0.00%
580100 - DUES/LICENSES	\$0	\$2,744	\$3,100	\$3,100	\$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	\$7,055	\$4,790	\$5,225	\$5,225	\$0	0.00%
600100 - OFFICE SUPPLIES	\$3,329	\$3,957	\$4,000	\$4,000	\$0	0.00%
600400 - MEDICAL & DENTAL SUPPLIES	\$22,279	\$39,681	\$44,000	\$68,940	\$24,940	56.68%
603500 - COMPUTER SOFTWARE	\$0	\$0	\$1,000	\$1,000	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
606000 - FOOD	\$340	\$512	\$1,000	\$1,000	\$0	0.00%
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$300,000	\$300,000	100.00%
Subtotal	\$4,433,852	\$4,596,568	\$5,019,818	\$6,764,496	\$1,744,678	34.76%
2230 PSYCHOLOGICAL SERVICES						
113200 - COMP OF PSYCHOLOGISTS	\$888,729	\$669,511	\$975,695	\$1,165,662	\$189,967	19.47%
160000 - COMP - SUPPLEMENTS	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$65,333	\$57,392	\$72,040	\$86,157	\$14,117	19.60%
221000 - VRS (PLAN 1 & 2)	\$95,083	\$69,433	\$69,930	\$74,570	\$4,640	6.64%
222000 - VRS (HYBRID)	\$29,541	\$22,458	\$23,670	\$102,977	\$79,307	335.05%
230000 - HOSPITALIZATION	\$90,141	\$78,574	\$107,470	\$113,742	\$6,272	5.84%
231000 - DENTAL INSURANCE	\$5,904	\$4,497	\$5,857	\$5,861	\$4	0.06%
240000 - GROUP LIFE INSURANCE	\$10,412	\$7,409	\$11,462	\$14,323	\$2,861	24.96%
250000 - DISABILITY INS (PLAN 1&2)	\$1,833	\$1,449	\$1,292	\$1,303	\$11	0.85%
251000 - DISABILITY INS (HYBRID)	\$513	\$363	\$340	\$1,479	\$1,139	335.00%
271000 - ANNUITY FOR NON-VRS EMP.	\$1,450	\$1,500	\$1,800	\$1,800	\$0	0.00%
275000 - RETIREE HEALTH CREDIT	\$9,538	\$6,690	\$6,817	\$12,933	\$6,116	89.72%
281000 - ANNUAL LEAVE PAYOFF	\$2,022	\$1,930	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$199,734	\$128,422	\$146,095	\$171,095	\$25,000	17.11%
550000 - TRAVEL	\$3,032	\$880	\$4,000	\$4,000	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$20,568	\$38,996	\$19,500	\$94,500	\$75,000	384.62%
650000 - DONATIONS-SPECIAL PROGRAM	\$0	\$0	\$550	\$550	\$0	0.00%
Subtotal	\$1,425,978	\$1,209,639	\$1,446,518	\$1,850,952	\$404,434	27.96%
3100 TRANSP - MGMT & DIRECTION						
111000 - COMP OF DIRECTORS	\$123,664	\$124,173	\$130,382	\$136,901	\$6,519	5.00%
112300 - COMP OF COORDINATOR	\$158,540	\$157,245	\$111,948	\$117,546	\$5,598	5.00%
113000 - COMP-PROF SUPV PERSONNEL	\$84,035	\$84,035	\$168,151	\$176,559	\$8,408	5.00%
113500 - SUPERVISOR	\$80,866	\$80,866	\$86,568	\$90,896	\$4,328	5.00%
114000 - COMP-TECHNICAL PERSONNEL	\$236,808	\$239,315	\$253,972	\$266,671	\$12,699	5.00%
115000 - COMP OF CLERICAL STAFF	\$235,535	\$236,658	\$247,394	\$259,810	\$12,416	5.02%
154000 - CLERICAL - SUBS/OVERTIME	\$95	\$0	\$2,000	\$2,000	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
161000 - SUPPLEMENTAL PAY	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$67,292	\$68,740	\$70,962	\$76,869	\$5,907	8.32%
221000 - VRS (PLAN 1 & 2)	\$135,265	\$143,374	\$151,302	\$154,184	\$2,882	1.90%
222000 - VRS (HYBRID)	\$7,157	\$7,586	\$8,004	\$17,007	\$9,003	112.48%
230000 - HOSPITALIZATION	\$141,166	\$155,005	\$141,175	\$127,970	(\$13,205)	-9.35%
230100 - RETIREE HEALTH INSURANCE	\$138,237	\$87,160	\$180,000	\$180,000	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$118,751	\$48,758	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$6,546	\$6,521	\$6,554	\$5,513	(\$1,041)	-15.88%
231100 - RETIREE DENTAL INSURANCE	\$4,314	\$3,597	\$4,463	\$4,463	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$11,883	\$12,171	\$12,851	\$13,810	\$959	7.46%
250000 - DISABILITY INS (PLAN 1&2)	\$2,377	\$2,403	\$2,213	\$2,260	\$47	2.12%
251000 - DISABILITY INS (HYBRID)	\$130	\$129	\$115	\$245	\$130	113.04%
271000 - ANNUITY FOR NON-VRS EMP.	\$0	\$0	\$0	\$0	\$0	0.00%
275000 - RETIREE HEALTH CREDIT	\$10,899	\$10,991	\$11,604	\$12,471	\$867	7.47%
280000 - RETIREE SICK LEAVE PAY	\$0	\$0	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$4,033	\$5,131	\$7,400	\$41,400	\$34,000	459.46%
300000 - PURCHASED SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$7,576	\$1,280	\$6,021	\$6,021	\$0	0.00%
331000 - REPAIRS TO EQUIPMENT	\$0	\$0	\$300	\$300	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$216,800	\$236,303	\$237,000	\$237,000	\$0	0.00%
510100 - ELECTRICITY	\$22,543	\$21,409	\$24,000	\$24,000	\$0	0.00%
510300 - WATER/SEWAGE FEES	\$1,404	\$1,356	\$2,000	\$2,000	\$0	0.00%
520300 - TELEPHONE	\$2,826	\$3,068	\$2,500	\$2,500	\$0	0.00%
530200 - UNEMPLOYMENT COMP INS	\$6,102	\$30,858	\$3,000	\$3,000	\$0	0.00%
540100 - LEASE/RENTALS	\$3,648	\$3,297	\$4,100	\$4,100	\$0	0.00%
550000 - TRAVEL	\$212	\$0	\$400	\$400	\$0	0.00%
600100 - OFFICE SUPPLIES	\$8,484	\$9,214	\$7,084	\$7,084	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$229	\$3,090	\$3,000	\$3,000	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$0	\$0	\$0	\$0	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
810000 - REPLACEMENT EQUIPMENT	\$0	\$2,411	\$2,954	\$2,954	\$0	0.00%
Subtotal	\$1,869,454	\$1,870,862	\$1,889,417	\$1,978,934	\$89,517	4.74%
3200 VEHICLE OPERATION SVCS						
113000 - COMP-PROF SUPV PERSONNEL	\$0	\$10,860	\$0	\$0	\$0	0.00%
117000 - DRIVER PAY	\$6,933,318	\$5,880,028	\$6,284,520	\$7,221,303	\$936,783	14.91%
128200 - DRIVER OVER 20 HOURS	\$0	\$0	\$1,100,000	\$1,161,781	\$61,781	5.62%
128400 - DRIVER OVER 40 HOURS	\$0	\$0	\$23,305	\$23,305	\$0	0.00%
128500 - AIDES OVER 20 HOURS	\$0	\$0	\$180,000	\$180,000	\$0	0.00%
128600 - AIDES OVER 40 HOURS	\$0	\$0	\$10,000	\$10,000	\$0	0.00%
128800 - NON-CONTRACT DRIVER > 40	\$0	\$0	\$7,500	\$7,500	\$0	0.00%
129200 - DRIVER TRAINING	\$15,870	\$10,231	\$39,600	\$39,600	\$0	0.00%
129400 - NON-CONTRACT AIDES > 40	\$0	\$0	\$8,000	\$8,000	\$0	0.00%
129600 - BUS AIDE TRAINING	\$5,007	\$2,609	\$11,088	\$11,088	\$0	0.00%
134000 - COMP OF BUS AIDES	\$968,077	\$830,913	\$791,421	\$799,502	\$8,081	1.02%
154400 - NON-CONTRACTED DRIVER	\$246,368	\$106,688	\$335,000	\$415,000	\$80,000	23.88%
154500 - NON-CONTRACTED BUS AIDE	\$407,597	\$160,399	\$365,000	\$465,000	\$100,000	27.40%
161000 - SUPPLEMENTAL PAY	\$293,547	\$201,101	\$746,145	\$746,145	\$0	0.00%
199700 - ATTENDANCE BONUS	\$34,225	\$268	\$35,000	\$35,000	\$0	0.00%
210000 - FICA	\$597,594	\$504,335	\$684,077	\$558,387	(\$125,690)	-18.37%
221000 - VRS (PLAN 1 & 2)	\$230,071	\$223,295	\$250,262	\$270,168	\$19,906	7.95%
222000 - VRS (HYBRID)	\$103,747	\$116,136	\$119,899	\$342,986	\$223,087	186.06%
230000 - HOSPITALIZATION	\$2,885,626	\$2,840,678	\$2,912,744	\$2,751,232	(\$161,512)	-5.55%
230100 - RETIREE HEALTH INSURANCE	\$12,827	\$34,560	\$13,800	\$13,800	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$7,240	\$8,097	\$9,598	\$9,598	\$0	0.00%
231000 - DENTAL INSURANCE	\$144,702	\$129,295	\$142,905	\$129,939	(\$12,966)	-9.07%
231100 - RETIREE DENTAL INSURANCE	\$595	\$1,215	\$596	\$596	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$69,385	\$68,259	\$74,134	\$86,710	\$12,576	16.96%
250000 - DISABILITY INS (PLAN 1&2)	\$16,778	\$14,839	\$11,347	\$11,459	\$112	0.99%
251000 - DISABILITY INS (HYBRID)	\$6,061	\$6,441	\$4,292	\$8,395	\$4,103	95.60%
271000 - ANNUITY FOR NON-VRS EMP.	\$12,377	\$8,235	\$11,900	\$5,300	(\$6,600)	-55.46%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
275000 - RETIREE HEALTH CREDIT	\$7	\$24,318	\$26,639	\$43,633	\$16,994	63.79%
280000 - RETIREE SICK LEAVE PAY	\$12,219	\$29,301	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$18,529	\$14,033	\$12,000	\$14,000	\$2,000	16.67%
300600 - WORKER'S COMPENSATION	\$175,979	\$170,276	\$175,979	\$175,979	\$0	0.00%
300800 - STAFF TRAINING	\$1,560	\$7,366	\$4,305	\$4,305	\$0	0.00%
300900 - STUDENT TRAINING	\$678	\$0	\$0	\$0	\$0	0.00%
311000 - MEDICAL SERVICES	\$22,589	\$26,187	\$27,000	\$27,000	\$0	0.00%
330800 - VEHICLE REPAIRS	\$8,744	\$10,454	\$12,000	\$12,000	\$0	0.00%
331000 - REPAIRS TO EQUIPMENT	\$0	\$0	\$2,500	\$2,500	\$0	0.00%
342000 - IN-LIEU-OF TRANSPORTATION	\$29,478	\$24,575	\$39,000	\$39,000	\$0	0.00%
343000 - TRANS SERVICE BY CONTRACT	\$222,459	\$123,665	\$344,000	\$1,762,316	\$1,418,316	412.30%
360000 - ADVERTISING	\$0	\$0	\$900	\$900	\$0	0.00%
520100 - POSTAGE	\$55	\$19	\$300	\$300	\$0	0.00%
530900 - FLEET INSURANCE	\$97,713	\$91,412	\$97,713	\$97,713	\$0	0.00%
550000 - TRAVEL	\$778	\$31	\$500	\$500	\$0	0.00%
580100 - DUES/LICENSES	\$0	\$400	\$1,530	\$1,530	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$1,013,910	\$537,611	\$987,765	\$987,765	\$0	0.00%
601200 - OTHER OPERATING SUPPLIES	\$14,671	\$9,026	\$9,662	\$9,662	\$0	0.00%
615200 - TRAINING MATERIALS	\$0	\$0	\$1,000	\$1,000	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$14,610,957	\$12,579,192	\$15,914,926	\$18,491,897	\$2,576,972	16.19%
3400 VEHICLE MAINTENANCE SVCS						
330900 - BUS REPAIRS	\$1,728,537	\$1,552,306	\$2,166,306	\$2,237,916	\$71,610	3.31%
331000 - REPAIRS TO EQUIPMENT	\$47,318	\$1,831	\$40,000	\$40,000	\$0	0.00%
331400 - OTHER BUS REPAIRS	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$1,775,855	\$1,554,136	\$2,206,306	\$2,277,916	\$71,610	3.25%
4100 MAINT - MGMT & DIRECTION						
111000 - COMP OF DIRECTORS	\$113,003	\$113,003	\$118,653	\$124,586	\$5,933	5.00%
113600 - SUPERVISOR - MAINTENANCE	\$208,250	\$208,250	\$218,662	\$229,596	\$10,934	5.00%
115000 - COMP OF CLERICAL STAFF	\$175,791	\$172,055	\$179,100	\$186,355	\$7,255	4.05%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
210000 - FICA	\$35,098	\$35,195	\$36,332	\$38,294	\$1,962	5.40%
221000 - VRS (PLAN 1 & 2)	\$47,783	\$62,718	\$55,589	\$55,295	(\$294)	-0.53%
222000 - VRS (HYBRID)	\$25,316	\$24,640	\$25,912	\$34,547	\$8,635	33.32%
230000 - HOSPITALIZATION	\$90,981	\$99,973	\$93,516	\$91,412	(\$2,104)	-2.25%
230100 - RETIREE HEALTH INSURANCE	\$207,039	\$148,027	\$252,000	\$252,000	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$125,284	\$50,170	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$4,192	\$4,903	\$4,668	\$4,467	(\$201)	-4.31%
231100 - RETIREE DENTAL INSURANCE	\$7,810	\$6,595	\$8,034	\$8,034	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$6,432	\$6,580	\$6,923	\$7,247	\$324	4.68%
250000 - DISABILITY INS (PLAN 1&2)	\$866	\$917	\$861	\$794	(\$67)	-7.78%
251000 - DISABILITY INS (HYBRID)	\$438	\$394	\$372	\$497	\$125	33.60%
275000 - RETIREE HEALTH CREDIT	\$5,395	\$6,677	\$5,932	\$6,545	\$613	10.33%
280000 - RETIREE SICK LEAVE PAY	\$0	\$0	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$2,250	\$2,571	\$5,000	\$39,000	\$34,000	680.00%
300000 - PURCHASED SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$5,315	\$2,096	\$7,000	\$7,000	\$0	0.00%
311000 - MEDICAL SERVICES	\$1,221	\$1,245	\$1,000	\$1,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$0	\$0	\$0	\$0	\$0	0.00%
520300 - TELEPHONE	\$6,161	\$6,107	\$6,000	\$6,000	\$0	0.00%
530200 - UNEMPLOYMENT COMP INS	\$1,512	\$0	\$2,500	\$2,500	\$0	0.00%
540100 - LEASE/RENTALS	\$2,453	\$2,517	\$2,600	\$2,600	\$0	0.00%
550000 - TRAVEL	\$0	\$89	\$100	\$100	\$0	0.00%
600100 - OFFICE SUPPLIES	\$7,976	\$9,724	\$6,000	\$6,000	\$0	0.00%
Subtotal	\$1,113,974	\$1,042,691	\$1,036,754	\$1,103,869	\$67,115	6.47%
4200 BUILDING SERVICES						
111500 - TRAVEL/CAR ALLOWANCE	\$0	\$0	\$0	\$0	\$0	0.00%
116100 - COMP OF MAINT EMPLOYEES	\$2,795,494	\$2,812,304	\$3,004,773	\$3,167,199	\$162,426	5.41%
119100 - COMP OF CUSTODIANS	\$2,762,612	\$2,555,589	\$3,010,617	\$3,150,418	\$139,801	4.64%
126100 - COMP OF MAINTENANCE - O/T	\$77,913	\$44,172	\$68,000	\$68,000	\$0	0.00%
129000 - CUSTODIANS/OVERTIME/SUBS	\$120,973	\$82,261	\$119,922	\$119,922	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
129700 - HOURLY CUSTODIAN	\$1,754,212	\$1,597,139	\$1,408,750	\$2,055,200	\$646,450	45.89%
136100 - MAINTENANCE - SUMMER	\$149,445	\$140,811	\$210,994	\$251,901	\$40,907	19.39%
161000 - SUPPLEMENTAL PAY	\$1,863	\$7,336	\$0	\$0	\$0	0.00%
163000 - FACILITY USE - OVERTIME	\$25,991	\$19,664	\$25,000	\$25,000	\$0	0.00%
210000 - FICA	\$552,816	\$536,425	\$644,289	\$499,052	(\$145,237)	-22.54%
221000 - VRS (PLAN 1 & 2)	\$372,956	\$389,454	\$399,790	\$387,004	(\$12,786)	-3.20%
222000 - VRS (HYBRID)	\$128,982	\$151,072	\$155,997	\$269,043	\$113,046	72.47%
230000 - HOSPITALIZATION	\$1,277,570	\$1,383,573	\$1,353,239	\$1,320,542	(\$32,697)	-2.42%
230500 - HSA CONTRIBUTION EXPENSE	\$1,580	\$1,580	\$2,108	\$6,906	\$4,798	227.61%
231000 - DENTAL INSURANCE	\$57,008	\$56,359	\$60,706	\$57,876	(\$2,830)	-4.66%
231100 - RETIREE DENTAL INSURANCE	\$74	\$669	\$893	\$893	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$69,916	\$70,818	\$79,454	\$82,708	\$3,254	4.10%
250000 - DISABILITY INS (PLAN 1&2)	\$10,920	\$10,412	\$9,283	\$8,929	(\$354)	-3.81%
251000 - DISABILITY INS (HYBRID)	\$4,636	\$5,066	\$4,240	\$6,187	\$1,947	45.92%
275000 - RETIREE HEALTH CREDIT	\$21,160	\$39,519	\$40,240	\$47,535	\$7,295	18.13%
280000 - RETIREE SICK LEAVE PAY	\$2,942	\$4,303	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$48,577	\$46,564	\$56,000	\$56,000	\$0	0.00%
300000 - PURCHASED SERVICES	\$224,969	\$1,914,378	\$200,000	\$818,228	\$618,228	309.11%
300600 - WORKER'S COMPENSATION	\$116,333	\$112,570	\$116,340	\$116,340	\$0	0.00%
301700 - UNIFORM RENTALS	\$14,663	\$18,525	\$14,024	\$14,024	\$0	0.00%
313300 - TESTING SERVICES	\$39,352	\$50,520	\$20,000	\$20,000	\$0	0.00%
331000 - REPAIRS TO EQUIPMENT	\$160,165	\$122,732	\$100,000	\$100,000	\$0	0.00%
331100 - MAINT SERVICES - BLDGS	\$116,899	\$45,056	\$80,000	\$80,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$0	\$0	\$0	\$0	\$0	0.00%
333000 - D P SOFTWARE SUPPORT	\$47,836	\$50,022	\$47,836	\$47,836	\$0	0.00%
510100 - ELECTRICITY	\$5,035,522	\$4,826,911	\$5,300,000	\$5,300,000	\$0	0.00%
510200 - FUEL OIL/GAS	\$1,250,325	\$1,679,653	\$1,500,000	\$1,500,000	\$0	0.00%
510300 - WATER/SEWAGE FEES	\$756,844	\$511,406	\$800,000	\$800,000	\$0	0.00%
520300 - TELEPHONE	\$14,845	\$14,698	\$12,000	\$12,000	\$0	0.00%
530000 - FIRE & LIABILITY INS	\$323,907	\$295,590	\$324,000	\$324,000	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
540100 - LEASE/RENTALS	\$0	\$0	\$768	\$768	\$0	0.00%
550000 - TRAVEL	\$0	\$0	\$100	\$100	\$0	0.00%
580100 - DUES/LICENSES	\$7,734	\$8,182	\$9,000	\$9,000	\$0	0.00%
600500 - CUSTODIAL SUPPLIES	\$612,335	\$373,871	\$200,000	\$200,000	\$0	0.00%
600700 - BUILDING SUPPLIES	\$242,998	\$241,088	\$200,774	\$202,325	\$1,551	0.77%
600900 - REPAIR PARTS/SUPPLIES	\$508,369	\$371,000	\$115,918	\$115,918	\$0	0.00%
601200 - OTHER OPERATING SUPPLIES	\$9,566	\$19,077	\$6,027	\$6,027	\$0	0.00%
601700 - UNIFORMS	\$2,420	\$191	\$2,000	\$2,000	\$0	0.00%
601800 - SAFETY SUPPLIES	\$72	\$1,659	\$1,300	\$1,300	\$0	0.00%
609900 - MAINTENANCE SUPPLIES	\$0	\$0	\$10,575	\$10,575	\$0	0.00%
615000 - REIMBURSEMENT-FACILTY USE	\$0	\$0	\$2,795	\$42,795	\$40,000	1431.13%
615700 - FURNISHINGS-NEW UNDER 5K	\$0	\$0	\$0	\$600,000	\$600,000	100.00%
615800 - FURNISHINGS-REPL-UNDER 5K	\$41,217	\$0	\$111,000	\$111,000	\$0	0.00%
999300 - UNENCUMBERED COMPENSATION	\$0	\$0	\$0			0.00%
999700 - OFFSET UNAWARDED FED FUND			\$0	\$315,604	\$315,604	100.00%
Subtotal	\$19,766,679	\$20,834,088	\$19,828,753	\$22,330,155	\$2,501,402	12.62%
4300 GROUNDS SERVICES						
300000 - PURCHASED SERVICES	\$95,444	\$85,809	\$100,000	\$100,000	\$0	0.00%
331000 - REPAIRS TO EQUIPMENT	\$17,336	\$25,485	\$15,000	\$15,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$5,854	\$8,188	\$7,500	\$7,500	\$0	0.00%
540100 - LEASE/RENTALS	\$8,845	\$10,867	\$11,663	\$11,663	\$0	0.00%
600600 - AGRICULTURAL SUPPLIES	\$19,764	\$18,896	\$19,556	\$19,556	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$10,741	\$20,365	\$15,000	\$15,000	\$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	\$25,668	\$23,952	\$35,000	\$35,000	\$0	0.00%
Subtotal	\$183,653	\$193,562	\$203,719	\$203,719	\$0	0.00%
4400 EQUIPMENT SERVICES						
331000 - REPAIRS TO EQUIPMENT	\$28,979	\$30,913	\$35,000	\$35,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$223,790	\$274,894	\$201,000	\$201,000	\$0	0.00%
600700 - BUILDING SUPPLIES	\$2,552	\$5,273	\$6,000	\$6,000	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$0	\$0	\$0	\$0	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
600900 - REPAIR PARTS/SUPPLIES	\$9,143	\$22,951	\$28,000	\$28,000	\$0	0.00%
609900 - MAINTENANCE SUPPLIES	\$0	\$0	\$0	\$0	\$0	0.00%
820000 - NEW EQUIPMENT	\$0	\$24,160	\$30,000	\$30,000	\$0	0.00%
Subtotal	\$264,463	\$596,738	\$300,000	\$300,000	\$0	0.00%
4500 VEHICLE SERVICES						
330800 - VEHICLE REPAIRS	\$91,844	\$111,972	\$128,404	\$128,404	\$0	0.00%
530900 - FLEET INSURANCE	\$11,109	\$10,393	\$11,109	\$11,109	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$88,124	\$80,030	\$100,000	\$100,000	\$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	\$8,213	\$3,510	\$4,000	\$4,000	\$0	0.00%
Subtotal	\$199,290	\$205,904	\$243,513	\$243,513	\$0	0.00%
6810 TECHNOLOGY - CLASSROOM						
300000 - PURCHASED SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
520400 - DATA COMMUNICATION LINES	\$0	\$253,997	\$0	\$179,910	\$179,910	100.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$1,387,326	\$1,401,627	\$2,260,800	\$4,457,208	\$2,196,408	97.15%
603500 - COMPUTER SOFTWARE	\$87,250	\$1,096,217	\$38,385	\$548,285	\$509,900	1328.38%
603600 - COMPUTER SUPPLIES	\$50,493	\$2,894,397	\$28,930	\$463,499	\$434,569	1502.14%
820000 - NEW EQUIPMENT	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$1,525,070	\$5,646,237	\$2,328,115	\$5,648,902	\$3,320,787	142.64%
6820 TECHNOLOGY -INSTRUCT. SUP						
111000 - COMP OF DIRECTORS	\$0	\$0	\$0	\$0	\$0	0.00%
112100 - COMP OF TEACHERS	\$1,396,544	\$1,348,924	\$1,459,366	\$1,708,480	\$249,114	17.07%
112300 - COMP OF COORDINATOR	\$80,909	\$119,416	\$65,237	\$73,131	\$7,894	12.10%
113000 - COMP-PROF SUPV PERSONNEL	\$97,066	\$97,066	\$102,405	\$107,525	\$5,120	5.00%
113500 - SUPERVISOR		\$0	\$0	\$114,798	\$114,798	100.00%
114000 - COMP-TECHNICAL PERSONNEL	\$1,378,342	\$1,370,685	\$1,455,122	\$1,654,028	\$198,906	13.67%
114100 - COMP OF TEACHER ASS'TS	\$630,197	\$593,850	\$670,061	\$692,217	\$22,156	3.31%
115000 - COMP OF CLERICAL STAFF	\$29,878	\$29,878	\$31,522	\$33,098	\$1,576	5.00%
152000 - COMP OF SUB TEACHERS	\$0	\$0	\$0	\$0	\$0	0.00%
160000 - COMP - SUPPLEMENTS	\$0	\$0	\$0	\$0	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$419	\$11,592	\$5,500	\$5,500	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
165000 - NATIONAL BOARD TCHR BONUS	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$260,944	\$263,129	\$274,376	\$319,892	\$45,516	16.59%
221000 - VRS (PLAN 1 & 2)	\$454,653	\$464,157	\$484,859	\$511,318	\$26,459	5.46%
222000 - VRS (HYBRID)	\$105,122	\$119,386	\$130,931	\$217,235	\$86,304	65.92%
230000 - HOSPITALIZATION	\$564,136	\$615,365	\$589,026	\$588,342	(\$684)	-0.12%
230100 - RETIREE HEALTH INSURANCE	\$404	\$11,388	\$969	\$969	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$3,340	\$4,504	\$5,739	\$8,138	\$2,399	41.80%
231000 - DENTAL INSURANCE	\$26,429	\$25,654	\$26,883	\$27,144	\$261	0.97%
240000 - GROUP LIFE INSURANCE	\$46,767	\$47,049	\$49,683	\$59,633	\$9,950	20.03%
250000 - DISABILITY INS (PLAN 1&2)	\$7,760	\$7,508	\$6,965	\$7,345	\$380	5.46%
251000 - DISABILITY INS (HYBRID)	\$2,052	\$2,188	\$1,889	\$3,123	\$1,234	65.33%
275000 - RETIREE HEALTH CREDIT	\$42,840	\$42,484	\$44,861	\$53,075	\$8,214	18.31%
280000 - RETIREE SICK LEAVE PAY	\$6,270	\$3,266	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$12,625	\$16,315	\$12,000	\$12,000	\$0	0.00%
300000 - PURCHASED SERVICES	\$98,901	\$101,975	\$89,534	\$89,534	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$4,266	\$1,071	\$13,592	\$13,592	\$0	0.00%
331300 - TECHNICAL MAINTENANCE	\$607,296	\$514,162	\$379,600	\$379,600	\$0	0.00%
520400 - DATA COMMUNICATION LINES	\$191,183	\$190,698	\$200,200	\$200,200	\$0	0.00%
550000 - TRAVEL	\$14,218	\$12,094	\$20,110	\$20,110	\$0	0.00%
580600 - SUBSCRIPTIONS/JOURNALS	\$1,150	\$1,150	\$1,150	\$1,150	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$47	\$0	\$1,459	\$1,459	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$7,643	\$5,095	\$14,451	\$14,451	\$0	0.00%
602400 - TECHNOLOGY SUPPLIES	\$157,567	\$170,498	\$230,000	\$230,000	\$0	0.00%
603500 - COMPUTER SOFTWARE	\$104,930	\$81,644	\$382,505	\$382,505	\$0	0.00%
603600 - COMPUTER SUPPLIES	\$0	\$0	\$0	\$0	\$0	0.00%
999700 - OFFSET UNAWARDED FED FUND			\$0	\$164,333	\$164,333	100.00%
Subtotal	\$6,334,380	\$6,333,283	\$6,749,994	\$7,693,925	\$943,931	13.98%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
6830 TECHNOLOGY-ADMINISTRATION						
111000 - COMP OF DIRECTORS	\$115,307	\$115,307	\$121,072	\$127,126	\$6,054	5.00%
113000 - COMP-PROF SUPV PERSONNEL	\$239,142	\$273,536	\$293,608	\$308,289	\$14,681	5.00%
115000 - COMP OF CLERICAL STAFF	\$40,957	\$41,188	\$43,543	\$50,381	\$6,838	15.70%
161000 - SUPPLEMENTAL PAY	\$3,956	\$40,669	\$11,000	\$11,000	\$0	0.00%
210000 - FICA	\$29,228	\$35,259	\$34,784	\$35,744	\$961	2.76%
221000 - VRS (PLAN 1 & 2)	\$40,460	\$34,819	\$36,640	\$38,472	\$1,832	5.00%
222000 - VRS (HYBRID)	\$22,370	\$36,312	\$39,522	\$27,043	(\$12,479)	-31.57%
230000 - HOSPITALIZATION	\$44,535	\$46,691	\$44,505	\$34,640	(\$9,865)	-22.17%
230100 - RETIREE HEALTH INSURANCE	\$40,718	\$31,042	\$49,500	\$49,500	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$14,920	\$5,359	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$3,229	\$3,080	\$3,082	\$2,583	(\$499)	-16.19%
231100 - RETIREE DENTAL INSURANCE	\$1,388	\$1,190	\$1,488	\$1,488	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$5,249	\$5,735	\$6,143	\$5,285	(\$858)	-13.97%
250000 - DISABILITY INS (PLAN 1&2)	\$656	\$540	\$526	\$552	\$26	4.94%
251000 - DISABILITY INS (HYBRID)	\$386	\$599	\$567	\$388	(\$179)	-31.57%
275000 - RETIREE HEALTH CREDIT	\$4,808	\$5,179	\$5,546	\$4,772	(\$774)	-13.96%
281000 - ANNUAL LEAVE PAYOFF	\$21,703	\$1,163	\$16,000	\$50,000	\$34,000	212.50%
300000 - PURCHASED SERVICES	\$0	\$0	\$0	\$0	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$1,179	\$6,910	\$9,000	\$9,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$186,169	\$193,862	\$171,000	\$239,153	\$68,153	39.86%
333000 - D P SOFTWARE SUPPORT	\$371,719	\$377,231	\$265,000	\$265,000	\$0	0.00%
520300 - TELEPHONE	\$744	\$843	\$1,700	\$1,700	\$0	0.00%
550000 - TRAVEL	\$0	\$0	\$400	\$400	\$0	0.00%
600100 - OFFICE SUPPLIES	\$1,704	\$1,681	\$2,000	\$2,000	\$0	0.00%
603500 - COMPUTER SOFTWARE	\$0	\$420	\$1,610	\$1,610	\$0	0.00%
603600 - COMPUTER SUPPLIES	\$2,398	\$234,004	\$9,000	\$29,000	\$20,000	222.22%
Subtotal	\$1,199,440	\$1,508,584	\$1,167,236	\$1,295,126	\$127,891	10.96%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
6850 TECHNOLOGY-TRANSPORTATION						
114000 - COMP-TECHNICAL PERSONNEL	\$173,193	\$172,915	\$184,126	\$193,333	\$9,207	5.00%
210000 - FICA	\$12,787	\$12,921	\$13,584	\$14,285	\$701	5.16%
221000 - VRS (PLAN 1 & 2)	\$27,113	\$28,738	\$30,603	\$32,133	\$1,530	5.00%
230000 - HOSPITALIZATION	\$17,625	\$19,814	\$17,626	\$17,626	\$0	0.00%
231000 - DENTAL INSURANCE	\$796	\$796	\$797	\$797	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$2,239	\$2,317	\$2,469	\$2,592	\$123	4.98%
250000 - DISABILITY INS (PLAN 1&2)	\$470	\$474	\$439	\$462	\$23	5.24%
275000 - RETIREE HEALTH CREDIT	\$2,075	\$2,092	\$2,229	\$2,341	\$112	5.02%
281000 - ANNUAL LEAVE PAYOFF	\$1,856	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$238,153	\$241,868	\$251,873	\$263,569	\$11,696	4.64%
6860 TECHNOLOGY-MAINTENANCE						
116100 - COMP OF MAINT EMPLOYEES	\$90,216	\$90,216	\$95,178	\$99,937	\$4,759	5.00%
210000 - FICA	\$6,097	\$6,130	\$6,399	\$6,766	\$367	5.74%
221000 - VRS (PLAN 1 & 2)	\$5,684	\$6,045	\$6,377	\$16,610	\$10,233	160.47%
230000 - HOSPITALIZATION	\$17,013	\$18,108	\$17,014	\$17,014	\$0	0.00%
231000 - DENTAL INSURANCE	\$893	\$893	\$893	\$893	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$1,182	\$1,209	\$1,276	\$1,340	\$64	5.02%
250000 - DISABILITY INS (PLAN 1&2)	\$233	\$235	\$227	\$238	\$11	4.85%
275000 - RETIREE HEALTH CREDIT	\$0	\$433	\$457	\$1,210	\$753	164.77%
Subtotal	\$121,317	\$124,169	\$127,821	\$144,008	\$16,187	12.66%
7100 DEBT SERVICE						
580000 - MISCELLANEOUS	\$5,525	\$4,900	\$10,000	\$10,000	\$0	0.00%
910100 - PRINCIPAL - BONDS	\$20,640,314	\$20,598,573	\$21,751,550	\$21,639,116	(\$112,434)	-0.52%
920100 - INTEREST - BONDS	\$6,996,414	\$7,059,333	\$7,162,816	\$7,162,816	\$0	0.00%
Subtotal	\$33,727,065	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%
Grand Total	\$291,497,278	\$302,603,611	\$307,388,882	\$357,038,721	\$49,649,839	16.15%

Note: A number of the significant variances between FY2022 Adopted and FY2023 Proposed in Fund 5000 are due to the inclusion of expenses funded with Federal ESSER grant funds in the original budget for FY2023.

Fund 6 Capital Improvement Plan (CIP)



Fund 6 – Capital Improvement Plan (CIP)

Five Year Plan 2022 -2026

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Yr Plan Total	% of Budget
Maintenance	29,811,947	32,166,799	23,505,166	23,445,946	3,056,482	111,986,340	71%
Technology	5,104,786	6,040,320	4,012,738	3,825,681	7,640,853	26,624,378	17%
Transportation	3,826,653	3,940,827	3,932,096	4,178,373	4,302,665	20,180,614	13%
Grand Total	38,743,386	42,147,946	31,450,000	31,450,000	15,000,000	158,791,332	100%

Revenue Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
STATE FUNDS			\$0	\$8,939,951	\$8,939,951	100.00%	23.07%
Subtotal			\$0	\$8,939,951	\$8,939,951	100.00%	23.07%
FEDERAL FUNDS	\$0	\$0	\$0	\$4,618,900	\$4,618,900	100.00%	11.92%
LOANS & BONDS	\$29,415,640	\$13,107,503	\$18,509,528	\$25,184,535	\$6,675,007	36.06%	65.00%
Subtotal	\$29,415,640	\$13,107,503	\$18,509,528	\$29,803,435	\$11,293,907	61.02%	76.93%
Grand Total	\$29,415,640	\$13,107,503	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	100.00%

Revenue Budget by Area & Object

Area	Category	Expense Type	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change
State Funds	031907	SCHOOL CONSTRUCTION			\$0	\$8,939,951	\$8,939,951	100.00%
	Total	Total for Area			\$0	\$8,939,951	\$8,939,951	100.00%
Federal Funds	046770	CSLRFR-HVAC			\$0	\$4,618,900	\$4,618,900	100.00%
	Total	Total for Area	\$0	\$0	\$0	\$4,618,900	\$4,618,900	100.00%
Loans & Bonds	080300	4104030 BOND NOTES	\$29,072,310	\$13,079,772	\$18,509,528	\$25,184,535	\$6,675,007	36.06%
	080800	INTEREST GO/IDA BONDS	\$343,330	\$27,731	\$0	\$0	\$0	0.00%
	Total	Total for Area	\$29,415,640	\$13,107,503	\$18,509,528	\$25,184,535	\$6,675,007	36.06%
GRAND TOTAL			\$29,415,640	\$13,107,503	\$18,509,528	\$38,743,386	\$20,233,858	52.23%

Expenditure Budget Trends by State Category

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
Capital Projects	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	100.00%
Grand Total	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	100.00%

Summary of Expenditures by State Category and Function

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change	% of Budget
Capital Projects							
6500 BLDG ACQ & CONSTR SVCS	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	
Subtotal	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	100.00%
Grand Total	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	100.0%

Expenditure Report by Function and Object

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
6500 BLDG ACQ & CONSTR SVCS						
300000 - PURCHASED SERVICES	\$14,784,387	\$7,585,154	\$9,250,000	\$23,011,468	\$13,761,468	148.77%
580800 - BOND ISSUENCE EXPENSES	\$167,614	\$115,640	\$0	\$0	\$0	0.00%
602400 - TECHNOLOGY SUPPLIES	\$2,691,738	\$1,747,646	\$5,124,960	\$5,104,786	(\$20,174)	-0.39%
810000 - REPLACEMENT EQUIPMENT	\$0	\$0	\$104,500	\$50,485	(\$54,015)	-51.69%
810100 - REPLACEMENT OF BUSES	\$4,357,067	\$879,620	\$3,665,697	\$3,539,915	(\$125,782)	-3.43%
820000 - NEW EQUIPMENT	\$124,763	\$262,141	\$135,000	\$4,125,993	\$3,990,993	2956.29%
820100 - BUSES - ADDITIONAL	\$419,778	\$112,265	\$229,371	\$236,253	\$6,882	3.00%
820400 - ADD/BLDG CONSTRUCTION	\$0	\$0	\$0	\$2,674,486	\$2,674,486	100.00%
Subtotal	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%
Grand Total	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%

Fund 7 Fleet Service



Fund 7 – Fleet Services

Revenue Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
OTHER FUNDS	\$2,346,105	\$2,191,386	\$3,002,602	\$3,161,023	\$158,421	5.28%	100.00%
Subtotal	\$2,346,105	\$2,208,825	\$3,002,602	\$3,161,023	\$158,421	5.28%	100.00%
Grand Total	\$2,346,105	\$2,208,825	\$3,002,602	\$3,161,023	\$158,421	5.28%	100.00%

Revenue Budget Trends by Area

Area	Category	Revenue Type	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change
Local Funds	Total	Total for Area	\$0	\$17,439	\$0.0	\$0	\$0	0.00%
Other Funds	071600	1899090 SALE OTHER EQUIP	\$7,425	\$2,584	\$0	\$0	\$0	0.00%
	074300	FLEET REVENUE - COUNTY	\$507,430	\$565,956	\$680,489	\$670,000	(\$10,489)	-1.54%
	075200	FLEET REVENUE - TRANSPORT	\$1,738,231	\$1,526,694	\$2,181,006	\$2,349,916	\$168,910	7.74%
	075300	FLEET REVENUE - MAINTENAN	\$86,678	\$90,386	\$128,404	\$128,404	\$0	0.00%
	075600	FLEET REVENUE - OTHER	\$6,148	\$4,347	\$9,219	\$9,219	\$0	0.00%
	075800	FLEET REV - WARRANTY/INS	\$193	\$1,419	\$3,484	\$3,484	\$0	0.00%
	Total	Total for Area	\$2,346,105	\$2,191,386	\$3,002,602	\$3,161,023	\$158,421	5.28%
GRAND TOTAL		\$2,346,105	\$2,208,825	\$3,002,602	\$3,161,023	\$158,421	5.01%	

Expenditure Budget Trends by Area

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$1,049,400	\$1,012,199	\$1,139,066	\$1,189,922	\$50,856	4.46%	37.64%
EMPLOYEE BENEFITS	\$389,082	\$402,852	\$431,523	\$452,276	\$20,753	4.81%	14.31%
Subtotal	\$1,438,482	\$1,415,051	\$1,570,589	\$1,642,198	\$71,609	4.56%	51.95%
Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$149,259	\$64,589	\$195,455	\$195,455	\$0	0.00%	6.18%
OTHER CHARGES	\$84,525	\$90,362	\$94,242	\$94,242	\$0	0.00%	2.98%
MATERIALS & SUPPLIES	\$837,922	\$565,871	\$1,057,786	\$1,144,598	\$86,812	8.21%	36.21%
CAPITAL OUTLAY	\$16,215	\$29,303	\$84,530	\$84,530	\$0	0.00%	2.67%
Subtotal	\$1,087,921	\$750,125	\$1,432,013	\$1,518,825	\$86,812	6.06%	48.05%
Grand Total	\$2,526,402	\$2,165,176	\$3,002,602	\$3,161,023	\$158,421	5.28%	100.00%

Expenditure Budget Trends by State Category

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% of Change	% of Budget
Transportation	\$2,526,402	\$2,165,176	\$3,002,602	\$3,161,023	\$158,421	5.28%	100.00%
Grand Total	\$2,526,402	\$2,165,176	\$3,002,602	\$3,161,023	\$158,421	5.28%	100.00%

Summary of Expenditures by State Category and Function

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change	% of Budget
Transportation							
3400 VEHICLE MAINTENANCE SVCS	\$2,526,402	\$2,165,176	\$3,002,602	\$3,161,023	\$158,421	5.28%	
Subtotal	\$2,526,402	\$2,165,176	\$3,002,602	\$3,161,023	\$158,421	5.28%	100.00%
Grand Total	\$2,526,402	\$2,165,176	\$3,002,602	\$3,161,023	\$158,421	5.28%	100.0%

Expenditure Report by Function and Object

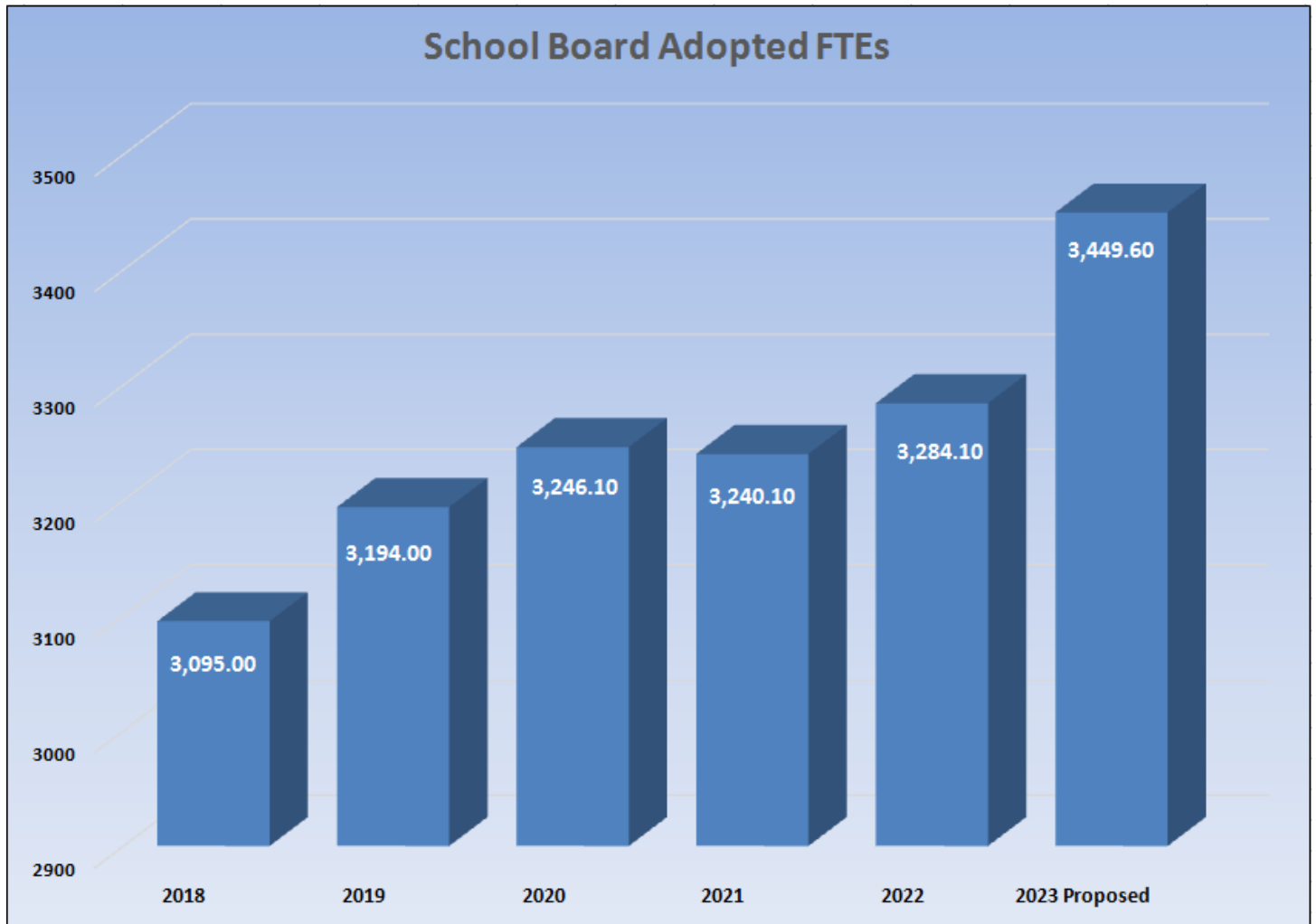
Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
3400 VEHICLE MAINTENANCE SVCS						
111000 - COMP OF DIRECTORS	\$122,778	\$122,778	\$128,917	\$135,363	\$6,446	5.00%
115000 - COMP OF CLERICAL STAFF	\$120,903	\$126,243	\$133,577	\$140,256	\$6,679	5.00%
116500 - COMP OF MECHANICS	\$793,513	\$745,548	\$873,072	\$910,803	\$37,731	4.32%
126000 - COMP OF MECHANICS - O/T	\$12,205	\$1,430	\$3,500	\$3,500	\$0	0.00%
160000 - COMP - SUPPLEMENTS	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$76,998	\$72,891	\$81,713	\$85,994	\$4,281	5.24%
221000 - VRS (PLAN 1 & 2)	\$71,803	\$73,312	\$77,262	\$81,125	\$3,863	5.00%
222000 - VRS (HYBRID)	\$18,680	\$20,527	\$21,728	\$36,606	\$14,878	68.47%
230000 - HOSPITALIZATION	\$169,489	\$185,675	\$186,658	\$181,996	(\$4,662)	-2.50%
230100 - RETIREE HEALTH INSURANCE	\$8,729	\$12,035	\$30,200	\$30,200	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$1,663	\$0	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$7,962	\$8,185	\$8,838	\$8,839	\$1	0.01%
231100 - RETIREE DENTAL INSURANCE	\$297	\$570	\$1,370	\$1,370	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$13,560	\$13,341	\$14,090	\$14,794	\$704	5.00%
250000 - DISABILITY INS (PLAN 1&2)	\$2,131	\$2,028	\$1,860	\$1,952	\$92	4.95%
251000 - DISABILITY INS (HYBRID)	\$727	\$736	\$649	\$879	\$230	35.44%
275000 - RETIREE HEALTH CREDIT	\$3,234	\$6,775	\$7,155	\$8,521	\$1,366	19.09%
281000 - ANNUAL LEAVE PAYOFF	\$12,841	\$4,484	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$126,533	\$41,679	\$134,426	\$134,426	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$0	\$0	\$2,500	\$2,500	\$0	0.00%
301700 - UNIFORM RENTALS	\$4,400	\$4,462	\$4,500	\$4,500	\$0	0.00%
331000 - REPAIRS TO EQUIPMENT	\$415	\$0	\$25,000	\$25,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$17,911	\$18,448	\$29,029	\$29,029	\$0	0.00%
510100 - ELECTRICITY	\$67,628	\$64,227	\$69,000	\$69,000	\$0	0.00%
510200 - FUEL OIL/GAS	\$9,442	\$18,760	\$15,000	\$15,000	\$0	0.00%
510300 - WATER/SEWAGE FEES	\$4,212	\$4,069	\$5,600	\$5,600	\$0	0.00%
520300 - TELEPHONE	\$0	\$0	\$1,043	\$1,043	\$0	0.00%
530900 - FLEET INSURANCE	\$1,600	\$1,497	\$1,600	\$1,600	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Proposed Budget	Variance	% Change
540100 - LEASE/RENTALS	\$1,144	\$1,310	\$1,500	\$1,500	\$0	0.00%
550000 - TRAVEL	\$0	\$0	\$0	\$0	\$0	0.00%
580100 - DUES/LICENSES	\$499	\$499	\$499	\$499	\$0	0.00%
600100 - OFFICE SUPPLIES	\$777	\$1,152	\$1,500	\$1,500	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$4,697	\$3,333	\$6,500	\$6,500	\$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	\$596,118	\$405,033	\$730,811	\$768,973	\$38,161	5.22%
601200 - OTHER OPERATING SUPPLIES	\$5,181	\$7,247	\$20,000	\$20,000	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$1,796	\$2,233	\$2,545	\$2,545	\$0	0.00%
601700 - UNIFORMS	\$325	\$150	\$1,000	\$1,000	\$0	0.00%
602800 - TIRES & TUBES - NEW	\$129,391	\$95,117	\$171,000	\$219,650	\$48,650	28.45%
602900 - TIRES - RECAPPED	\$43,250	\$17,855	\$59,166	\$59,166	\$0	0.00%
603000 - CLEANING SUPPLIES	\$0	\$1,287	\$2,000	\$2,000	\$0	0.00%
604900 - FLUIDS/LUBRICANTS	\$56,388	\$32,464	\$63,000	\$63,000	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$0	\$0	\$264	\$264	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$16,215	\$29,303	\$22,500	\$22,500	\$0	0.00%
820000 - NEW EQUIPMENT	\$0	\$0	\$62,030	\$62,030	\$0	0.00%
Subtotal	\$2,526,402	\$2,165,176	\$3,002,602	\$3,161,023	\$158,421	5.28%
Grand Total	\$2,526,402	\$2,165,176	\$3,002,602	\$3,161,023	\$158,421	5.28%

Supplemental Information



Full Time Equivalent (FTE) Allocations



Note: The FY 2023 Proposed FTE count includes a net addition of 92.41 Grant funded positions approved by the School Board during the current school year after the FY 2022 budget was adopted.

Object Description	FY20 Adopted FTEs	FY21 Adopted FTEs	FY22 Adopted FTEs	FY23 Proposed FTEs
111000 - COMP OF DIRECTORS	21.0	22.0	22.0	22.0
111100 - COMP OF BOARD MEMBERS	7.0	7.0	7.0	7.0
111200 - COMP OF SUPERINTENDENT	1.0	1.0	1.0	1.0
111300 - COMP OF ASST SUPTS	2.0	2.0	3.0	3.0
111600 - RECERTIFICATION SPCLST	1.0	1.0	1.0	1.0
111700 - SPECIALISTS	2.0	2.0	2.0	2.0
111800 - ACTIVITIES PERSONNEL	5.0	5.0	5.0	5.0
112100 - COMP OF TEACHERS	1,820.9	1,820.9	1,846.5	1,928.3
112300 - COMP OF COORDINATOR	15.0	15.0	14.0	15.0
112400 - COMP OF INST SUPERVISORS	2.0	2.0	2.0	1.0
112600 - COMP OF PRINCIPALS	32.0	32.0	32.0	33.0
112700 - COMP OF ASS'T PRINCIPALS	38.0	38.0	38.0	39.0
113000 - COMP-PROF SUPV PERSONNEL	26.0	26.0	26.0	24.0
113100 - COMP OF SCHOOL NURSES	30.0	30.0	30.0	34.0
113200 - COMP OF PSYCHOLOGISTS	15.0	15.0	15.0	17.0
113400 - COMP OF SOCIAL WORKERS	33.0	33.0	33.0	36.0
113500 - SUPERVISOR	2.0	1.0	2.0	6.0
113600 - SUPERVISOR - MAINTENANCE	2.0	2.0	2.0	2.0
113900 - COMP OF THERAPISTS	13.4	13.4	13.8	14.1
114000 - COMP-TECHNICAL PERSONNEL	26.0	26.0	28.0	28.0
114100 - COMP OF TEACHER ASS'TS	384.6	384.6	398.6	468.6
114200 - COMP-HEALTH/SAFETY OFFICE	11.0	11.0	11.0	11.0
114500 - COMP OF CAFETERIA WORKERS	32.0	26.0	26.0	21.0
114800 - CLINICAL ASSISTANTS	5.0	5.0	5.0	5.0
115000 - COMP OF CLERICAL STAFF	158.5	158.5	158.5	162.5
116100 - COMP OF MAINT EMPLOYEES	63.0	63.0	63.0	65.0
116500 - COMP OF MECHANICS	16.0	16.0	17.0	17.0
117000 - DRIVER PAY	325.0	325.0	325.0	325.0
119100 - COMP OF CUSTODIANS	83.7	83.7	83.7	83.1
134000 - COMP OF BUS AIDES	73.0	73.0	73.0	73.0
Grand Total	3,246.1	3,240.1	3284.1	3,449.6

Note: The FY 2023 Proposed FTE count includes a net addition of 92.41 Grant funded positions approved by the School Board during the current school year after the FY 2022 budget was adopted.

Hourly Rates for Substitutes/Hourly Employees

Rates for Substitutes/Hourly Employees					
FY 2023					
Department	FY 2022 Adopted	FY 2023 Proposed	Position	Type	
Instruction					
	\$ 30.00	\$ 30.00	Adult Education Teacher	Hourly	
	\$ 30.00	\$ 30.00	Homebound Teacher	Hourly	
	\$ 20.00	\$ 20.00	Extra/Co Curriculum Interpreting (Level I & Level II Skilled)	Hourly	
	\$ 25.00	\$ 25.00	Extra/Co Curriculum Interpreting (Level III Skilled)	Hourly	
	\$ 20.25	\$ 20.15	Substitute Fiscal Services Bookkeeper	Hourly	
	\$ 19.28	\$ 19.19	Substitute Bookkeeper	Hourly	
	\$ 18.40	\$ 18.31	Substitute Bookkeeper/Secretary	Hourly	
	\$ 198.33	\$ 197.39	Substitute Nurse, Non-Bachelor's Degree	Daily	
	\$ 223.44	\$ 222.38	Substitute Nurse, Bachelor's Degree	Daily	
	\$ 30.00	\$ 30.00	School Nurse	Hourly	
	\$ 16.75	\$ 16.67	Substitute Secretary	Hourly	
	\$ 105.00	\$ 105.00	Online Blended Facilitator	Daily	
	\$ 70.00	\$ 70.00	Substitute Paraeducator	Daily	
	\$ 95.00	\$ 95.00	Substitute Teacher, Degreed	Daily	
	\$ 80.00	\$ 80.00	Substitute Teacher, Non-degreed	Daily	
	\$ 185.00	\$ 185.00	Substitute Teacher, Long-term, endorsed	Daily	
	\$ 135.00	\$ 135.00	Substitute Teacher, Long-term, non-endorsed	Daily	
	\$ 30.00	\$ 30.00	Summer School Teacher, Librarian, Sub/ Hourly Teacher	Hourly	
	\$ 14.25	\$ 15.00	Summer School Paraeducator/Hourly Paraeducator	Hourly	
	\$ 30.00	\$ 30.00	SOL Remediation Teacher	Hourly	
	\$ 25.00	\$ 25.00	Light & Sound Technician	Hourly	
	\$ 30.00	\$ 30.00	Athletic Trainer	Hourly	
	\$ 14.25	\$ 15.00	Hourly Paraeducator	Hourly	
Administration					
	\$ 13.25	\$ 13.25	High School Clinic Assistants	Hourly	
Transportation					
	Employee's Hourly Rate	Employee's Hourly Rate	Activity Route	Hourly	
	Employee's Hourly Rate	Employee's Hourly Rate	Field Trips	Hourly	
	Employee's Hourly Rate	Employee's Hourly Rate	First Aid/CPR Training	Hourly	
	Employee's Hourly Rate	Employee's Hourly Rate	Governor's School Route	Hourly	
	\$ 11.29	\$ 12.00	Non-contracted Bus Aide	Hourly	
	\$ 18.18	\$ 18.07	Non-contracted Bus Driver	Hourly	
	Employee's Hourly Rate	Employee's Hourly Rate	Training Classes	Hourly	
	Employee's Hourly Rate	Employee's Hourly Rate	Vocational Route	Hourly	
	Employee's Hourly Rate	Employee's Hourly Rate	Summer School Driver (Contracted during year)	Hourly	
	Employee's Hourly Rate	Employee's Hourly Rate	Summer School Driver Assistant (Contracted during year)	Hourly	
	Employee's Hourly Rate	Employee's Hourly Rate	Transportation Hotline	Hourly	
	\$ 11.00	\$ 12.00	Bus Driver Training	Hourly	
	\$ 11.00	\$ 12.00	Bus Aide Training	Hourly	
Maintenance					
	\$ 12.25	\$ 13.00	Maintenance, Part-time grounds keepers	Hourly	
	\$ 11.00	\$ 15.00	Substitute Custodian	Hourly	
	\$ 12.25	\$ 15.00	Hourly Custodian	Hourly	
Food Service					
	\$ 11.00	\$ 12.00	Café Monitors	Hourly	

Notes: Hourly Maintenance, Custodian & Paraeducators receive an increase, other Hourly rates are impacted by 5% pay increase
 No changes to Substitute daily rates or Teacher hourly rate in FY23

FY 2023 Proposed Stipends

Level	FY22 Adopted	FY23 Proposed
Elementary School Supplements		
Grade Level Chairperson	\$533	\$546
Special Education Chairperson	\$1,066	\$1,093
Mentor Teacher	\$533	\$546
Extra Duty Assignments	\$533	\$546
Webmaster	\$533	\$546
Elementary English Liaison	\$3,198	\$3,278
Elementary Gifted Liaison	\$3,198	\$3,278
Elementary Library Liaison	\$3,198	\$3,278
Elementary Math Liaison	\$3,198	\$3,278
Elementary P.E. Liaison	\$3,198	\$3,278
Elementary Science Liaison	\$3,198	\$3,278
Elementary Social Studies Liaison	\$3,198	\$3,278
Middle School Supplements		
Athletic Director	\$2,955	\$3,029
Middle School Coach	\$1,599	\$1,639
Band	\$1,296	\$1,328
Chorus	\$1,296	\$1,328
Strings	\$1,296	\$1,328
James Farmer Sponsor	\$838	\$859
Honor Society Sponsor	\$533	\$546
SCA Sponsor	\$533	\$546
Yearbook Sponsor	\$533	\$546
Drama Sponsor	\$533	\$546
Subject Area Coordinator	\$1,066	\$1,093
Special Education Chairperson	\$1,066	\$1,093
Lead Teacher - MS World Languages	\$533	\$546
ESOL Middle School Liaison	\$3,198	\$3,278
Mentor Teacher	\$533	\$546
Webmaster	\$533	\$546
Certamen (Latin)	\$533	\$546
Debate	\$533	\$546
Post Season Game/Events (Per Game)		
Football	\$76	\$78
Field Hockey	\$64	\$66
Cross Country	\$52	\$53
Basketball	\$52	\$53
All Others	\$47	\$48

Level	FY22 Adopted	FY23 Proposed
High School Supplements		
Advanced Placement Coordinators	\$2,132	\$2,185
Battle of the Brains	\$1,645	\$1,686
Certamen (Latin)	\$533	\$546
Debate Team Coach	\$1,599	\$1,639
Department Chairperson	\$2,256	\$2,312
Drama Director	\$2,707	\$2,775
Forensics Coach	\$1,599	\$1,639
James Farmer Coordinator	\$2,256	\$2,312
James Farmer Sponsor	\$838	\$859
Magazine Sponsor	\$1,066	\$1,093
Mentor Teacher	\$533	\$546
National Honor Society Sponsor	\$1,645	\$1,686
Newspaper Sponsor	\$2,240	\$2,296
SCA Sponsor	\$2,240	\$2,296
Yearbook Sponsor	\$2,240	\$2,296
Secondary English Liaison	\$3,198	\$3,278
Secondary Gifted Liaison	\$3,198	\$3,278
Secondary Library Liaison	\$3,198	\$3,278
Secondary Math Liaison	\$3,198	\$3,278
Secondary P.E. Liaison	\$3,198	\$3,278
Secondary Science Liaison	\$3,198	\$3,278
Secondary Social Studies Liaison	\$3,198	\$3,278
Secondary Agriculture Liaison	\$3,198	\$3,278
World Languages Liaison	\$3,198	\$3,278
ESOL Secondary Liaison	\$3,198	\$3,278
Baseball – Assistant	\$2,132	\$2,185
Baseball – Head	\$2,665	\$2,732
Boys’ Basketball – Assistant	\$2,132	\$2,185
Boys’ Basketball – Head	\$3,198	\$3,278
Boys' Lacrosse - Head	\$2,665	\$2,732
Boys' Lacrosse - Assistant	\$2,132	\$2,185
Boys' Soccer – Assistant	\$2,132	\$2,185
Boys' Soccer – Head	\$2,665	\$2,732
Boys’ Tennis – Head	\$2,132	\$2,185
Boys’ Track – Assistant	\$2,132	\$2,185
Boys’ Track – Head	\$2,665	\$2,732
Cheerleader – Assistant	\$2,132	\$2,185
Cheerleader – Head	\$2,665	\$2,732

Level	FY22 Adopted	FY23 Proposed
Cheerleader – Competitive Cheer Coach	\$2,132	\$2,185
Chorus	\$2,707	\$2,775
Cross Country – Assistant (For >30)	\$2,132	\$2,185
Cross Country – Head	\$2,665	\$2,732
Field Hockey – Assistant	\$2,132	\$2,185
Field Hockey – Head	\$2,665	\$2,732
Football – Assistant	\$2,665	\$2,732
Football – Head	\$4,157	\$4,261
Girls’ Basketball – Assistant	\$2,132	\$2,185
Girls’ Basketball – Head	\$3,198	\$3,278
Girls' Lacrosse - Head	\$2,665	\$2,732
Girls' Lacrosse - Assistant	\$2,132	\$2,185
Girls' Soccer – Assistant	\$2,132	\$2,185
Girls' Soccer – Head	\$2,665	\$2,732
Girls’ Tennis – Head	\$2,132	\$2,185
Girls’ Track – Assistant	\$2,132	\$2,185
Girls’ Track – Head	\$2,665	\$2,732
Golf – Head	\$2,132	\$2,185
Indoor Track - Assistant	\$1,599	\$1,639
Indoor Track - Head	\$2,132	\$2,185
Marching Band – Assistant	\$2,240	\$2,296
Marching Band – Director	\$3,410	\$3,495
Softball – Assistant	\$2,132	\$2,185
Softball – Head	\$2,665	\$2,732
Strings	\$1,645	\$1,686
Swimming – Assistant	\$2,132	\$2,185
Swimming - Head	\$2,665	\$2,732
Volley Ball – Assistant	\$2,132	\$2,185
Volley Ball – Head	\$2,665	\$2,732
Webmaster	\$533	\$546
Wrestling – Assistant	\$2,132	\$2,185
Wrestling – Head	\$2,665	\$2,732