



**FY 2023**  
**School Board's**  
**Approved Budget**  
**February 14, 2022**



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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/>

# Spotsylvania County Public Schools



The Spotsylvania County Public Schools (SCPS) division was created in 1922 and is located in the County of Spotsylvania, approximately 50 miles south of Washington, D.C. and 50 miles north of Richmond, Virginia. Spotsylvania County Public Schools is ranked as the 12th largest school division of the 132 public school divisions in Virginia.

SCPS serves more than 23,000 students from preschool to grade 12 and is comprised of 31 schools and centers: 17 elementary schools, 7 middle schools, 5 high schools, a career & technical center, and an alternate learning center.

The school division is governed by an elected School Board of seven members (one for each voting district) who each serve four-year terms. The Board establishes policy and sets direction for the division. The School Board also hires the Superintendent, who implements policy and organizes and manages the staff to pursue the direction set by the Board. A chief academic officer, a chief human resources officer, and a chief business officer assist the Superintendent in carrying out these responsibilities. Fiscally, the School Board revises and approves a budget and capital improvement plan recommended by the Superintendent, which must be adopted and funded by the local Board of Supervisors in its budget process for the county as a whole.

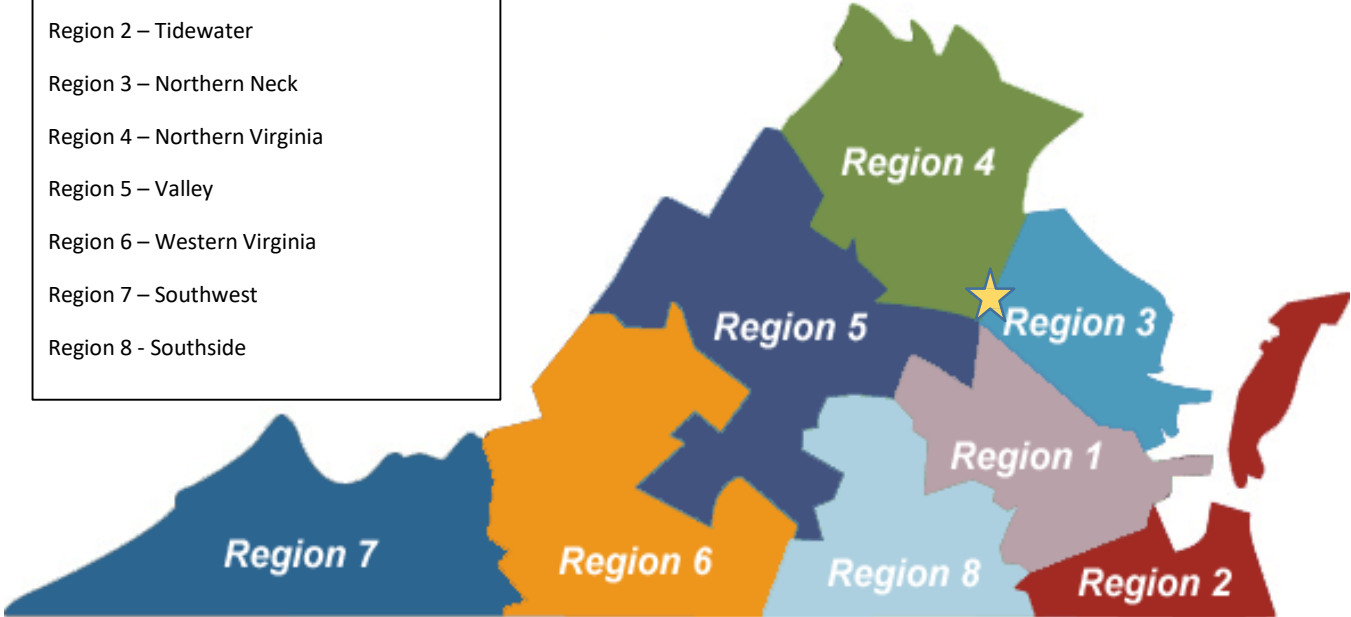


The annual financial plan is the foundation for financial management of the school division. The Superintendent is responsible for administering this plan. The School Board has designated the Superintendent and certain other individuals as agents and deputy agents with the authority to approve expenditures of school division funds. The school division's budget office monitors revenues and expenditures and coordinates development of the annual financial plan. The chief business officer is responsible for providing financial reports to the School Board on a scheduled basis. Financial records of the school division are audited annually by an external independent auditor. To learn more about Spotsylvania County Public Schools, visit its website at <https://www.spotsylvania.k12.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.

- Virginia Public Schools Regions
- Region 1 – Central Virginia
  - Region 2 – Tidewater
  - Region 3 – Northern Neck
  - Region 4 – Northern Virginia
  - Region 5 – Valley
  - Region 6 – Western Virginia
  - Region 7 – Southwest
  - Region 8 - Southside



## 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 School Board

**Livingston District**  
Mr. Kirk Twigg,  
Chair



**Berkeley District**  
Mrs. April Gillespie,  
Vice Chair



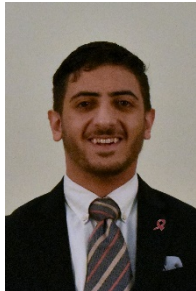
**Battlefield District**  
Ms. Nicole Cole



**Chancellor District**  
Ms. Dawn Shelley



**Courtland District**  
Mr. Rabih Abuismail



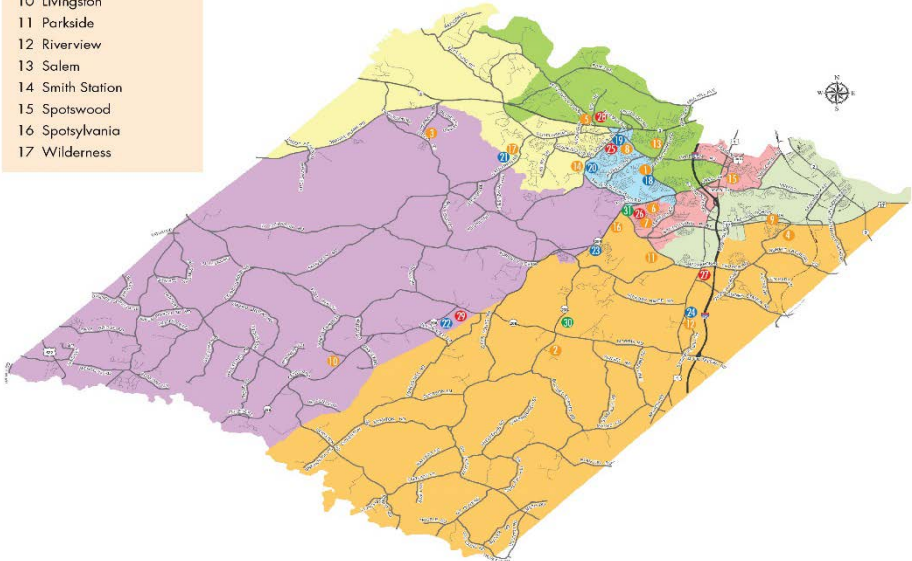
**Lee Hill District**  
Mrs. Lisa A. Phelps



**Salem District**  
Dr. Lorita C. Daniels



ELEMENTARY	MIDDLE	HIGH	CENTERS
1 Battlefield	18 Battlefield	25 Chancellor	30 JWCC
2 Berkeley	19 Chancellor	26 Courtland	31 CAREER AND TECH
3 Brock Road	20 Freedom	27 Massaponax	
4 Cedar Forest	21 Ni River	28 Riverbend	
5 Chancellor	22 Post Oak	29 Spotsylvania	
6 Courthouse Road	23 Spotsylvania		
7 Courtland	24 Thornburg		
8 Harrison Road			
9 Lee Hill			
10 Livingston			
11 Parkside			
12 Riverview			
13 Salem			
14 Smith Station			
15 Spotswood			
16 Spotsylvania			
17 Wilderness			



**LEGEND**

Voting Districts

- Chancellor
- Courtland
- Salem
- Battlefield
- Lee Hill
- Berkeley
- Livingston



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## 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

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

<b>Spotsylvania County Public Schools</b> <b>Critical Budget Dates FY 2023</b> <b>October 2021 - June 2022</b>				
<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>				
<b>Approved:</b> 10/11/2021; Revised: 11/11/2021, 1/10/2022				
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	<del>5:30 p.m.</del> <b>5:00 p.m.</b>	School Board Meeting <b>Please note the change in location</b>	Pre-Budget Work Session on FY 2023 Budget <b>This meeting will be held in the Auditorium of Chancellor High School, 6300 Harrison Road, Fredericksburg, VA 22407</b>
DECEMBER 2021 Meetings				
12/13/2021	Monday	5:30 p.m.	School Board Meeting <b>Please note the change in location</b>	Regular Meeting <b>This meeting will be held in the Auditorium of Massaponax High School, 8201 Jefferson Davis Highway, Fredericksburg, VA 22407</b>
JANUARY 2022 Meetings				
1/10/2022	Monday	5:30 p.m.	School Board Meeting <b>Please note the change in location</b>	Regular Meeting - Board Reorganization Meeting/Selection of Chair and Vice Chair <b>This meeting will be held at Riverbend High School, 12301 Spotswood Furnace Road, Fredericksburg, VA 22407</b>
<b>1/18/2022</b>	<b>Tuesday</b>	<b>5:30 p.m.</b>	<b>School Board Meeting</b>	<b>Regular Meeting</b>
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, <b>Public Hearing on the FY 2023 Budget</b>
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

<b>Spotsylvania County Public Schools</b> <b>Critical Budget Dates FY 2023</b> <b>October 2021 - June 2022</b>				
<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><b>Approved:</b> 10/11/2021; Revised: 11/11/2021, 1/10/2022</p>				
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				

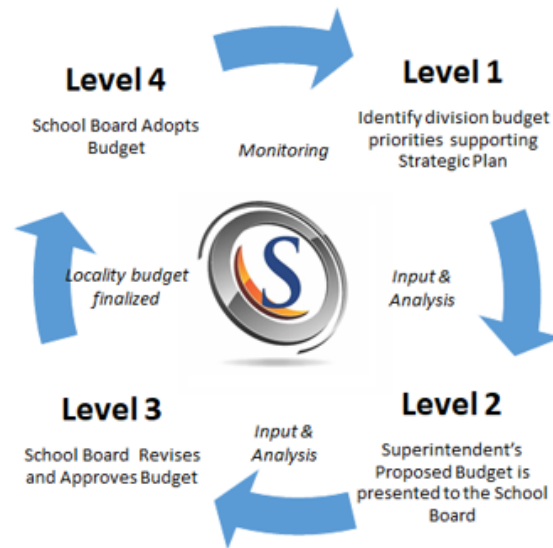
Note: For more information, please visit the Budget Information posted on the Spotsylvania County Public Schools website and at the following link [SCPS Budget](#).

## 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 School Board's Approved Budget

### All Funds Budget Trends

Fund	Fund	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%	0.53%
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%	7.26%
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	\$358,879,909	\$51,491,027	16.75%	82.16%
6	CAPITAL PROJECTS	\$29,415,640	\$13,107,503	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	8.87%
7	FLEET SERVICE	\$2,346,105	\$2,208,825	\$3,002,602	\$3,161,023	\$158,421	5.28%	0.72%
<b>Total</b>	<b>Grand Total</b>	<b>\$341,059,840</b>	<b>\$350,617,948</b>	<b>\$346,004,838</b>	<b>\$436,816,733</b>	<b>\$90,811,895</b>	<b>26.25%</b>	<b>100%</b>

### Investment Summary

FY 2023 School Board's Approved Budget Summary		
<b>All Funds Summary</b>		
<b>FY2022 ADOPTED REVENUE</b>	<b>\$346,004,838</b>	
<b>ADDITIONAL REVENUE (OVER FY 2022 ADOPTED)</b>	<b>Amount</b>	<b>FTE</b>
State Revenue (Governor's Budget)	\$19,026,326	
Federal Revenue	\$24,210,947	
Local Transfer	\$0	
Gap Revenue	\$8,247,213	
Other Revenues	\$100,000	
Food Service (Fund 3)	\$18,835,130	
Capital Projects (Fund 6)	\$20,233,858	
Fleet (Fund 7)	\$158,421	
<b>TOTAL ADDITIONAL REVENUE</b>	<b>\$90,811,895</b>	
<b>Total Approved FY 2023 Revenue Budget</b>	<b>\$436,816,733</b>	
<b>FY2022 ADOPTED EXPENDITURES</b>		
	<b>\$346,004,838</b>	<b>3,284.1</b>
<b>ADDITIONAL INVESTMENTS (OVER FY 2022 ADOPTED) (Funds 1,2,4 and 5)</b>		
<b>Base Budget &amp; Compliance Adjustments</b>	<b>Amount</b>	<b>FTE</b>
Division-wide Base Budget Changes Resulting in Net Overall Savings	<b>\$(1,990,500)</b>	
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

FY 2023 School Board's Approved Budget Summary (continued)		
<b>Base Budget &amp; Compliance Adjustments</b>	<b>Amount</b>	<b>FTE</b>
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
<b>Subtotal</b>	<b>\$3,569,500</b>	<b>54.0</b>
<b>Grants and Restricted Funds</b>	<b>Amount</b>	<b>FTE</b>
Federal and State Grants	\$22,310,071	
Restricted At-Risk Funding (Fund 5)	\$2,255,408	
Debt Service Payments	<b>\$(112,434)</b>	
Governor's School (Fund 1)	\$24,519	
Detention Center (Fund 2)	\$1,397	
Regional Adult Ed (Fund 4)	\$39,680	
<b>Subtotal</b>	<b>\$24,518,641</b>	
<b>Benefit Increases</b>	<b>Amount</b>	<b>FTE</b>
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	
SPCS Health Care Fund Cost (Employer) Mitigation Strategy: Use Health Reserve	<b>\$ (1,200,000)</b>	
<b>Subtotal</b>	<b>\$2,039,657</b>	
<b>Workforce Investments</b>	<b>Amount</b>	<b>FTE</b>
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	
Bus Aides and Driver Scales Modernization	\$626,214	
Academic and Athletic Stipends (2.5% + VHSL Mandates and equalizing level updates)	\$200,000	
Increase Liaison Stipends	\$96,000	
Minimum Wage Increase (\$12 per hour)	\$500,000	
<b>Subtotal</b>	<b>\$18,057,214</b>	
<b>Classroom Instructional Needs</b>	<b>Amount</b>	<b>FTE</b>
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	
<b>Subtotal</b>	<b>\$730,500</b>	<b>13.0</b>



FY 2023 School Board's Approved Budget Summary (continued)		
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	1.0
Additional Psychologist positions	\$375,000	5.0
Upgrade AP Intern positions at High-Need Schools	\$150,000	6.0
<b>Subtotal</b>	<b>\$875,000</b>	<b>17.0</b>
<b>ADDITIONAL INVESTMENTS (FUNDS 3,6 AND 7)</b>	<b>\$39,227,409</b>	
<b>TOTAL ADDITIONAL INVESTMENTS (OVER FY 2022 ADOPTED)</b>	<b>\$90,811,896</b>	<b>84.0</b>
<b>TOTAL APPROVED FY 2023 EXPENDITURE BUDGET</b>	<b>\$436,816,734</b>	<b>3,460.6</b>

*Note: The FY 2023 Approved FTE count includes 92.41 additional positions approved by the School Board during the current school year after the FY 2022 budget was adopted.*

# FY 2023 School Board's Approved Budget Presentation to the Board of Supervisors on February 22, 2022



# FY 2023 Spotsylvania School Board Approved Budget

BOS Work Session: February 22, 2022



SPOTSYLVANIA  
COUNTY PUBLIC SCHOOLS

1

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## Introduction

**Mr. Twigg and  
Mrs. Gillespie**

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# Meeting Agenda

1. **Timeline:** *Where are we Now?*
2. **School Board Budget GAP:**  
*Request to County Board of Supervisors.*
3. **School Board Funded Needs:**  
*School Needs paid for with NEW State, Federal, & Other Revenue*
4. **Next Steps**

3

## BACKGROUND

**Timeline**  
*Where are we Now?*

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# FY 2023 BUDGET DEVELOPMENT

## Overview of 3 Major Steps

1. **Superintendent Proposal (\$8.20M Local GAP)**
  - 01/25 –The Superintendent proposed the prioritized needs for public education.
2. **School Board Approved Budget (\$8.25M Local GAP)**
  - 01/31 - School Board had budget work session.
  - 02/07 - Public hearing for community input to the School Board.
  - 02/14 - School Board Approved their Budget Plan.
  - 02/22 - School Board presents their budget to the County BOS. Today. ←
3. **School Board Must Balance the Budget After County Adopts Its Budget (including appropriation for schools)**
  - 04/25 - After the County BOS considers the request of the schools and County departments, sets an advertised tax rate, holds a public hearing, and adopts its budget;
    - The School Board must balance and adopt the final budget for FY 2023.

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# FY 2023 SCHOOLS LOCAL REQUEST

**Total Local GAP:**  
\$8,247,213

*Local Request: this is the local budget increase needed (over the prior year) to fully fund the School Board's Approved Budget.*

\*Current FY2022 local transfer is \$132M

#	School Board Budget Local GAP Explained	Cost
1	<b>Modernize Teacher Scale:</b> \$48K Starting Salary; 9% Average Increase (includes 5% State minimum); address compression; reward experience & incentivise education.	\$5,650,000
2	<b>Bus Aides &amp; Drivers Scales Modernization</b>	\$626,213
3	<b>Increase School Psychologists</b> (5.0 FTE)	\$375,000
4	<b>Enhance Health &amp; Wellness Services</b> (4.0 FTE)	\$240,000
5	<b>School Security:</b> Division-wide coordination and disciplinary prevention (1.0 FTE)	\$55,000
6	<b>HR/Finance Business Analyst:</b> position control (1.0 FTE)	\$55,000
7	<b>Increase Health Care Fund</b> Base Budget (Proposed Request was \$2.2M)	\$1,000,000
8	<b>Increase Instructional Liaison Stipends</b>	\$96,000
9	<b>Reclassify the AP Intern FTEs</b> (Competitive Process): at high-need schools to full-time Assistant Principals (6.0 FTE)	\$150,000
<b>Total Local GAP:</b>		<b>\$8,247,213</b>

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# FY 2023 SCHOOLS COMPENSATION PLAN

Spotsylvania County Public Schools: Multi-Year Comp Plan				
SCHOOL BOARD APPROVED (02.14.2022) Plan				
#	Workforce Investment Plan: Annual	FY2023	FY2024	FY2025
1	Hourly Custodial (\$15) and Contracted and Non-Contracted Driver Increase (\$21)	\$2,200,000		
2	Bus Aides Only (5%)	\$85,000		
2	Bus Aides and Drivers (5%)		\$589,250	\$618,713
2	Central Admin (5%)	\$250,000	\$262,500	\$270,375
3	School Admin (P & AP 5%)	\$600,000	\$630,000	\$661,500
4	Non-Admin Support (5%)	\$2,100,000	\$2,205,000	\$2,315,250
6	Teacher Scale (5% for Step and Cola)	\$7,950,000	\$8,347,500	\$8,764,875
7	Academic and Athletic Stipends (2.5%)	\$200,000	\$210,000	\$220,500
9	Minimum Wage Increase	\$500,000	\$525,000	\$551,250
<b>Annual Investment SubTotal:</b>		<b>\$13,885,000</b>	<b>\$12,769,250</b>	<b>\$13,402,463</b>
#	Modernizing Salary Scales, Pay Bands, Restructuring, & Reorganizations.	FY2023	FY2024	FY2025
10	*Teacher Scale Modernization	\$5,650,000		
11	**Central Admin Scale Modernization			\$689,063
12	***Bus Aides & Drivers Scales Modernization	\$626,213		
13	**School Admin (P & AP) Scales Modernization			\$1,500,000
14	**Non-Admin Support Scales Modernization		\$5,512,500	
15	**Non-Contracted Workforce Salary Adjustments		\$1,807,030	
<b>Scale Modernization Plan:</b>		<b>\$6,276,213</b>	<b>\$7,319,530</b>	<b>\$2,189,063</b>

**Notes**

\* The FY 2023 teacher modernization is based on a 9% average increase (includes proposed 5% across-the-board) needed to bring workforce investment to current market data from surrounding jurisdictions.

\*\* This is an estimated cost to modernize scales to pay bands and make adjustments based on experience, knowledge, abilities, skills, and qualifications. The average increase would be similar to the teacher scale modernization.

\*\*\* The FY 2023 adjustments proposed to the transportation workforce assume inclusion of \$21 per hour minimum (16% increase) and then continued adjustments to stay abreast of the market conditions for this workforce.

\*\*\*\* Other internal and external factors (such as available revenue, additional staff, benefit cost, etc.) will impact projections.

1  
No Additional Local Funds Needed

2  
Budget GAP: Additional Local Funds Requested

## 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

## 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.

## 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.

# SCHOOL BOARD BUDGET NEEDS FUNDED WITH \$0 ADDITIONAL LOCAL DOLLARS **\$43.3M**

## **NEW STATE / OTHER FUNDING \$21.1M**

- **5% Salary Increase** for all Teachers and Support Staff.
- **54.0 FTE to meet State & Federal Compliance:** Counselors (3), General Ed. Teachers (14), Special Ed. Staff (19), Student Health/Wellness Staff (8), Technology Resource Teachers (3), and ELL Teachers (7).
- **At-Risk Students** Resources and Support.
- **Governor's School** Needs.
- **Regional Juvenile Detention Center** Needs.
- **School-Based Allocations** for ES Music, Physical Education, MS/HS Career & Technical Programs, and Technology.
- **\$21 per hr starting Bus Driver Pay.**
- **\$15 per hr starting Hourly Custodial Pay.**
- **\$12 per hr minimum wage.**
- **2.5% Stipend Increase** (Academic & Athletic).
- **13.0 FTE to support Elementary** Schools.
- Insurance and Other Benefit Increases.

## **NEW FEDERAL FUNDS \$24.2M**

- Title Grants
- Special Education Grants
- Head Start Grant
- Carl Perkins Grant
- SPED Pre-School
- ESSER Pandemic Grants
- APR Pandemic Grants

## **NOTE: -\$2.0M BUDGET CUTS**

- School Board scrubbed and reduced the base (*starting*) budget prior to adding any additional operating needs.

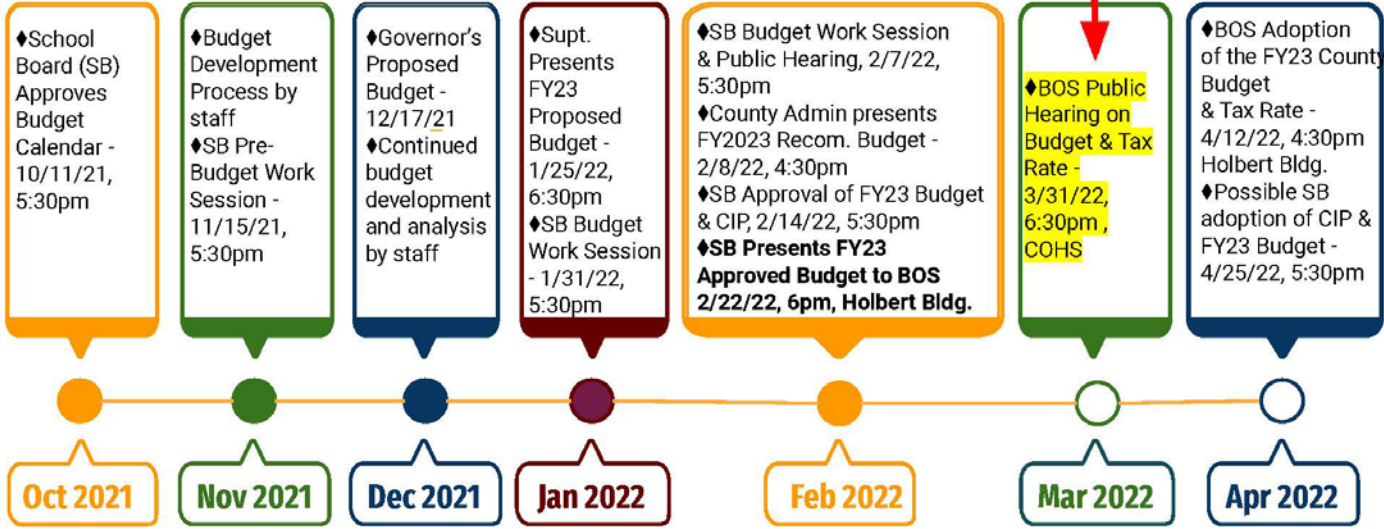
# FY 2023 Spotsylvania Schools Budget

# NEXT STEPS



# FY 2023 Budget Timeline

Next Steps



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

# FY 2023 School Board's Approved Budget Reports



## All Funds Summary

### Revenue Trends All Funds

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
FUND BALANCE	\$0	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%	1.87%
<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0</b>	<b>\$2,002,963</b>	<b>\$8,000,000</b>	<b>\$5,997,037</b>	<b>299.41%</b>	<b>1.87%</b>
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%
<b>Subtotal</b>	<b>\$148,749,125</b>	<b>\$156,446,316</b>	<b>\$162,688,215</b>	<b>\$191,168,797</b>	<b>\$28,480,582</b>	<b>17.51%</b>	<b>44.77%</b>
FEDERAL FUNDS	\$16,983,942	\$41,812,487	\$19,013,121	\$60,166,756	\$41,153,635	216.45%	14.03%
GAP	\$0	\$0	\$0	\$8,247,213	\$8,247,213	100.00%	1.92%
LOANS & BONDS	\$29,415,640	\$13,107,503	\$18,509,528	\$25,184,535	\$6,675,007	36.06%	5.87%
LOCAL FUNDS	\$135,512,210	\$134,271,845	\$132,281,416	\$132,281,416	\$0	0.00%	30.85%
OTHER FUNDS	\$10,398,924	\$4,979,797	\$11,509,595	\$11,768,016	\$258,421	2.25%	2.74%
<b>Subtotal</b>	<b>\$192,310,715</b>	<b>\$194,171,633</b>	<b>\$181,313,660</b>	<b>\$237,647,936</b>	<b>\$56,334,276</b>	<b>34.00%</b>	<b>57.29%</b>
<b>Grand Total</b>	<b>\$341,059,840</b>	<b>\$350,617,948</b>	<b>\$346,004,838</b>	<b>\$436,816,733</b>	<b>\$90,811,895</b>	<b>26.25%</b>	<b>100.00%</b>

Revenue by Area & Object

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
Fund Balance	077200	USE OF FUND BALANCE	\$0	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%
	<b>Total</b>	<b>Total for Area</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,002,963</b>	<b>\$8,000,000</b>	<b>\$5,997,037</b>	<b>299.41%</b>
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%	
034900	240217 VOC ED	\$902,599	\$844,504	\$870,959	\$1,017,159	\$146,200	16.79%	

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
	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 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%
	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	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
	039700	240405 ALGEBRA READINESS	\$276,217	\$291,054	\$293,424	\$283,553	(\$9,871)	-3.36%
	<b>Total</b>	<b>Total for Area</b>	<b>\$148,749,125</b>	<b>\$156,446,316</b>	<b>\$162,688,215</b>	<b>\$191,168,797</b>	<b>\$28,480,582</b>	<b>17.51%</b>
<b>Federal Funds</b>	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%
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%	

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
	046770	CSLRFR-HVAC			\$0	\$4,618,900	\$4,618,900	100.00%
	046780	ARP ESSER III SET-ASIDE			\$0	\$1,793,975	\$1,793,975	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%
	<b>Total</b>	<b>Total for Area</b>	<b>\$16,983,942</b>	<b>\$41,812,487</b>	<b>\$19,013,121</b>	<b>\$60,166,756</b>	<b>\$41,153,635</b>	<b>216.45%</b>
<b>Local Funds</b>	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%
	<b>Total</b>	<b>Total for Area</b>	<b>\$135,512,210</b>	<b>\$134,271,845</b>	<b>\$132,281,416</b>	<b>\$132,281,416</b>	<b>\$0</b>	<b>0.00%</b>
<b>Other Funds</b>	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%
	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%

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
	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%
	077100	SCHOOL SOCIAL WORK HOMELS	\$28,086	\$8,834	\$30,000	\$30,000	\$0	0.00%
	<b>Total</b>	<b>Total for Area</b>	<b>\$10,398,924</b>	<b>\$4,979,797</b>	<b>\$11,509,595</b>	<b>\$11,768,016</b>	<b>\$258,421</b>	<b>2.25%</b>



Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
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%
	<b>Total</b>	<b>Total for Area</b>	<b>\$29,415,640</b>	<b>\$13,107,503</b>	<b>\$18,509,528</b>	<b>\$25,184,535</b>	<b>\$6,675,007</b>	<b>36.06%</b>
GAP	076800	REVENUE GAP	\$0	\$0	\$0	\$8,247,213	\$8,247,213	100.00%
	<b>Total</b>	<b>Total for Area</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,247,213</b>	<b>\$8,247,213</b>	<b>100.00%</b>
<b>GRAND TOTAL</b>			<b>\$341,059,840</b>	<b>\$350,617,948</b>	<b>\$346,004,838</b>	<b>\$436,816,733</b>	<b>\$90,811,895</b>	<b>20.79%</b>

*All Funds Budget Trends*

Fund	Fund	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%	0.53%
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%	7.26%
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	\$358,879,909	\$51,491,027	16.75%	82.16%
6	CAPITAL PROJECTS	\$29,415,640	\$13,107,503	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	8.87%
7	FLEET SERVICE	\$2,346,105	\$2,208,825	\$3,002,602	\$3,161,023	\$158,421	5.28%	0.72%
<b>Total</b>	<b>Grand Total</b>	<b>\$341,059,840</b>	<b>\$350,617,948</b>	<b>\$346,004,838</b>	<b>\$436,816,733</b>	<b>\$90,811,895</b>	<b>26.25%</b>	<b>100%</b>

*All Funds Expenditure Summary by State Category*

Area	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
Instruction	\$201,073,718	\$212,480,991	\$218,195,205	\$255,038,158	\$36,842,954	16.89%	58.39%
Administration	\$11,230,542	\$13,455,708	\$12,074,586	\$16,568,756	\$4,494,170	37.22%	3.79%
Transportation	\$20,784,462	\$18,171,064	\$23,018,951	\$26,541,684	\$3,522,734	15.30%	6.08%
Maintenance	\$21,961,171	\$23,158,901	\$23,278,932	\$31,866,419	\$8,587,487	36.89%	7.30%
Food Services	\$9,789,739	\$13,977,310	\$11,212,602	\$24,028,761	\$12,816,159	114.30%	5.50%
Capital Projects	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	8.87%
Technology	\$9,578,324	\$14,020,097	\$10,790,670	\$15,217,636	\$4,426,967	41.03%	3.48%
Debt Services	\$33,727,065	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	6.60%
<b>Total</b>	<b>\$330,690,368</b>	<b>\$333,629,344</b>	<b>\$346,004,838</b>	<b>\$436,816,733</b>	<b>\$90,811,895</b>	<b>26.25%</b>	<b>100%</b>

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

Area	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
Instruction	\$201,073,718	\$209,271,793.78	\$218,195,205	\$255,038,158	\$36,842,954	16.89%	32.03%
Administration	\$11,230,542	\$11,690,949.95	\$12,074,586	\$16,568,756	\$4,494,170	37.22%	2.08%
Transportation	\$20,784,462	\$22,931,934.70	\$23,018,951	\$26,541,684	\$3,522,734	15.30%	3.33%
Maintenance	\$21,961,171	\$22,506,721.25	\$23,278,932	\$31,866,419	\$8,587,487	36.89%	4.00%
Food Services	\$9,789,739	\$11,328,625.00	\$11,212,602	\$24,028,761	\$12,816,159	114.30%	3.02%
Technology	\$9,578,324	\$9,510,122.01	\$10,790,670	\$15,217,636	\$4,426,967	41.03%	1.91%
Debt Services	\$33,727,065	\$28,031,761.00	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	3.62%
<b>Total</b>	<b>\$308,145,021</b>	<b>\$315,271,907.69</b>	<b>\$327,495,310</b>	<b>\$398,073,347</b>	<b>\$70,578,037</b>	<b>21.55%</b>	<b>100%</b>

*All Funds Expenditure Summary by Area*

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$163,626,636	\$163,085,827	\$177,133,791	\$203,107,125	\$25,973,334	14.66%	46.50%
EMPLOYEE BENEFITS	\$72,117,896	\$81,112,264	\$76,470,799	\$82,800,126	\$6,329,327	8.28%	18.96%
<b>Subtotal</b>	<b>\$235,744,532</b>	<b>\$244,198,091</b>	<b>\$253,604,590</b>	<b>\$285,907,251</b>	<b>\$32,302,661</b>	<b>12.74%</b>	<b>65.45%</b>
Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%	9.28%
OTHER CHARGES	\$8,767,621	\$8,874,588	\$9,476,088	\$18,574,500	\$9,098,413	96.01%	4.25%
MATERIALS & SUPPLIES	\$9,016,214	\$17,382,079	\$10,671,158	\$16,544,918	\$5,873,760	55.04%	3.79%
CAPITAL OUTLAY	\$370,292	\$298,062	\$1,710,914	\$7,707,951	\$5,997,037	350.52%	1.76%
CIP	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	8.87%
BONDS	\$33,691,411	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	6.60%
<b>Subtotal</b>	<b>\$94,945,836</b>	<b>\$89,431,252</b>	<b>\$92,400,248</b>	<b>\$150,909,482</b>	<b>\$58,509,234</b>	<b>63.32%</b>	<b>34.55%</b>
<b>Grand Total</b>	<b>\$330,690,368</b>	<b>\$333,629,344</b>	<b>\$346,004,838</b>	<b>\$436,816,733</b>	<b>\$90,811,895</b>	<b>26.25%</b>	<b>100.00%</b>

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	\$119,973,615			\$121,960,526
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					\$4,150,645			\$4,150,645
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					\$1,540,662			\$1,540,662
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					\$7,847,517			\$7,847,517
119100	COMP OF CUSTODIANS					\$3,150,418			\$3,150,418

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
126000	COMP OF MECHANICS - O/T							\$3,500	\$3,500
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		\$2,131,177			\$2,157,177
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

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
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
230000	HOSPITALIZATION	\$136,810	\$90,459	\$360,763	\$17,014	\$28,219,931		\$181,996	\$29,006,973
230100	RETIREE HEALTH INSURANCE			\$49,569		\$3,120,231		\$30,200	\$3,200,000
230400	MEDICARE SUPPLEMENT PART D					\$1,128,600			\$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							\$15,000
310200	TUITION ASSISTANCE					\$1,175,000			\$1,175,000
310400	FIELD TRIPS	\$110,000							\$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

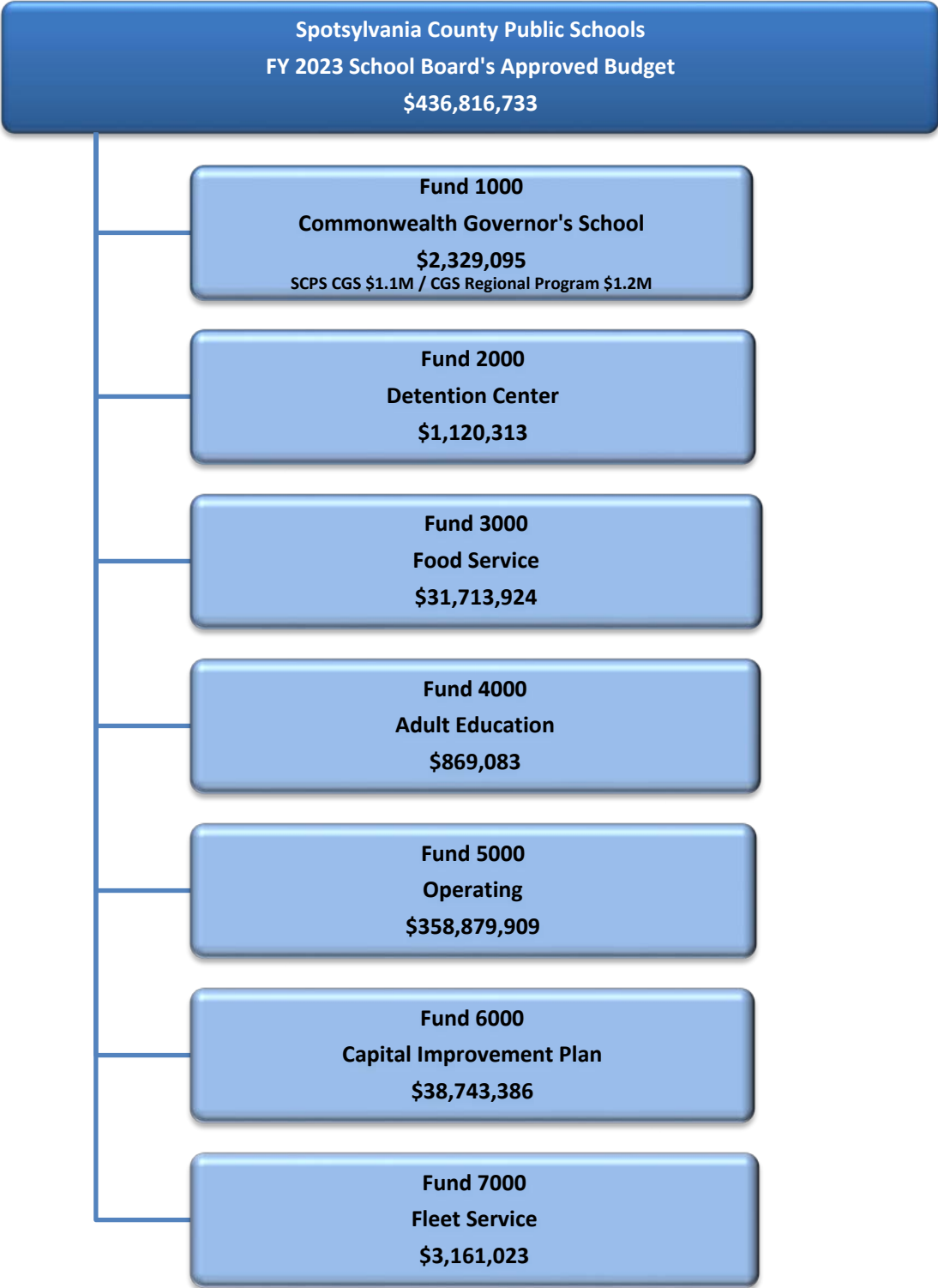
Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
330800	VEHICLE REPAIRS	\$2,700				\$140,404			\$143,104
330900	BUS REPAIRS					\$2,237,916			\$2,237,916
331000	REPAIRS TO EQUIPMENT			\$10,000		\$196,300		\$25,000	\$231,300
331100	MAINT SERVICES - BLDGS					\$80,000			\$80,000
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



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
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
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

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
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-FACILITY USE					\$102,795			\$102,795
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						\$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					\$8,938,122			\$8,938,122
<b>Grand Total</b>		<b>\$2,329,095</b>	<b>\$1,120,313</b>	<b>\$31,713,924</b>	<b>\$869,083</b>	<b>\$358,879,909</b>	<b>\$38,743,386</b>	<b>\$3,161,023</b>	<b>\$436,816,733</b>

# Funds Summary



**Fund 1000 Commonwealth Governor's School**



## Fund 1000 – Commonwealth Governor’s School

The Commonwealth Governor's School fund is comprised of two separate programs. The programs are funded separately by either state or local funds. Local funds support the 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. This overall fund summary is followed by a breakdown of the Local SCPS CGS program and the Regional CGS program.

### Total Fund Revenue Budget Trends

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Grand Total</b>	<b>\$2,154,345</b>	<b>\$2,097,101</b>	<b>\$2,318,356</b>	<b>\$2,329,095</b>	<b>\$10,739</b>	<b>0.46%</b>	<b>100.00%</b>

### Total Fund Revenue by Object

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
	<b>Total</b>	<b>Total for Area</b>	<b>\$1,055,131</b>	<b>\$1,109,579</b>	<b>\$1,214,325</b>	<b>\$1,238,844</b>	<b>\$24,519</b>	<b>2.02%</b>
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	\$1,099,214	\$926,277	\$1,104,031	\$1,090,251	(\$13,780)	-1.25%
	<b>Total</b>	<b>Total for Area</b>	<b>\$1,099,214</b>	<b>\$987,522</b>	<b>\$1,104,031</b>	<b>\$1,090,251</b>	<b>(\$13,780)</b>	<b>-1.25%</b>
<b>GRAND TOTAL</b>			<b>\$2,154,345</b>	<b>\$2,097,101</b>	<b>\$2,318,356</b>	<b>\$2,329,095</b>	<b>\$10,739</b>	<b>0.46%</b>

*Total Fund Expenditure Budget Trends by Category*

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Subtotal</b>	<b>\$1,491,785</b>	<b>\$1,339,304</b>	<b>\$1,551,910</b>	<b>\$1,549,274</b>	<b>(\$2,636)</b>	<b>-0.17%</b>	<b>66.52%</b>
Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Subtotal</b>	<b>\$662,560</b>	<b>\$777,428</b>	<b>\$766,446</b>	<b>\$779,821</b>	<b>\$13,375</b>	<b>1.75%</b>	<b>33.48%</b>
<b>Grand Total</b>	<b>\$2,154,345</b>	<b>\$2,116,731</b>	<b>\$2,318,356</b>	<b>\$2,329,095</b>	<b>\$10,739</b>	<b>0.46%</b>	<b>100.00%</b>

*Total Fund Expenditure Budget Trends by State Category*

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Grand Total</b>	<b>\$2,154,345</b>	<b>\$2,116,731</b>	<b>\$2,318,356</b>	<b>\$2,329,095</b>	<b>\$10,739</b>	<b>0.46%</b>	<b>100.00%</b>

## Local SCPS Commonwealth Governor's School Program

### Local Program Revenue

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Grand Total</b>	<b>\$1,099,214</b>	<b>\$945,654</b>	<b>\$1,104,031</b>	<b>\$1,090,251</b>	<b>(\$13,780)</b>	<b>-1.25%</b>	<b>100.00%</b>

### Local Program Expenditure Budget Trends by Category

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Subtotal</b>	<b>\$1,106,266</b>	<b>\$899,840</b>	<b>\$1,059,606</b>	<b>\$1,045,826</b>	<b>(\$13,780)</b>	<b>-1.30%</b>	<b>95.93%</b>
Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Subtotal</b>	<b>\$34,815</b>	<b>\$38,606</b>	<b>\$44,425</b>	<b>\$44,425</b>	<b>\$0</b>	<b>0.00%</b>	<b>4.07%</b>
<b>Grand Total</b>	<b>\$1,141,082</b>	<b>\$938,445</b>	<b>\$1,104,031</b>	<b>\$1,090,251</b>	<b>(\$13,780)</b>	<b>-1.25%</b>	<b>100.00%</b>

### Local Program Expenditure Budget Trends by State Category

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Grand Total</b>	<b>\$1,141,082</b>	<b>\$938,445</b>	<b>\$1,104,031</b>	<b>\$1,090,251</b>	<b>(\$13,780)</b>	<b>-1.25%</b>	<b>100.00%</b>

*Local Program Summary of Expenditures by State Category and Function*

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



Local Program Expenditure Report by Function and Object

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
<b>1100 CLASSROOM INSTRUCTION</b>						
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%
<b>Subtotal</b>	<b>\$1,137,299</b>	<b>\$933,199</b>	<b>\$1,098,331</b>	<b>\$1,084,551</b>	<b>(\$13,780)</b>	<b>-1.25%</b>
<b>3400 VEHICLE MAINTENANCE SVCS</b>						
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%
<b>Subtotal</b>	<b>\$1,794</b>	<b>\$1,698</b>	<b>\$5,700</b>	<b>\$5,700</b>	<b>\$0</b>	<b>0.00%</b>
<b>6820 TECHNOLOGY -INSTRUCT. SUP</b>						
281000 - ANNUAL LEAVE PAYOFF	\$1,988	\$0	\$0	\$0	\$0	0.00%
<b>Subtotal</b>	<b>\$1,988</b>	<b>\$969</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Grand Total</b>	<b>\$1,141,082</b>	<b>\$938,445</b>	<b>\$1,104,031</b>	<b>\$1,090,251</b>	<b>(\$13,780)</b>	<b>-1.25%</b>

## Regional Commonwealth Governor's School Program

### Regional Program Revenue

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Total</b>	<b>\$1,055,131</b>	<b>\$1,151,447</b>	<b>\$1,214,325</b>	<b>\$1,238,844</b>	<b>\$24,519</b>	<b>2.02%</b>	<b>100.00%</b>

### Regional Program Expenditure Budget Trends by Category

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Subtotal</b>	<b>\$385,518</b>	<b>\$424,150</b>	<b>\$492,304</b>	<b>\$503,448</b>	<b>\$11,144</b>	<b>2.26%</b>	<b>40.64%</b>
Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Subtotal</b>	<b>\$627,745</b>	<b>\$738,822</b>	<b>\$722,021</b>	<b>\$735,396</b>	<b>\$13,375</b>	<b>1.85%</b>	<b>59.36%</b>
<b>Grand Total</b>	<b>\$1,013,263</b>	<b>\$1,162,971</b>	<b>\$1,214,325</b>	<b>\$1,238,844</b>	<b>\$24,519</b>	<b>2.02%</b>	<b>100.00%</b>

### Regional Program Expenditure Budget Trends by State Category

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Grand Total</b>	<b>\$1,013,263</b>	<b>\$1,162,971</b>	<b>\$1,214,325</b>	<b>\$1,238,844</b>	<b>\$24,519</b>	<b>2.02%</b>	<b>100.00%</b>

*Regional Program Summary of Expenditures by State Category and Function*

State Category/Function	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
<b>Instruction</b>							
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%	
<b>Subtotal</b>	<b>\$855,286</b>	<b>\$1,001,659</b>	<b>\$1,048,694</b>	<b>\$1,066,738</b>	<b>\$18,044</b>	<b>1.72%</b>	<b>86.11%</b>
<b>Technology</b>							
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%	
<b>Subtotal</b>	<b>\$157,977</b>	<b>\$161,312</b>	<b>\$165,631</b>	<b>\$172,106</b>	<b>\$6,475</b>	<b>3.91%</b>	<b>13.89%</b>
<b>Grand Total</b>	<b>\$1,013,263</b>	<b>\$1,162,971</b>	<b>\$1,214,325</b>	<b>\$1,238,844</b>	<b>\$24,519</b>	<b>2.02%</b>	<b>100.0%</b>

*Regional Program Total Expenditure Report by Function and Object*

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% Change
<b>1100 CLASSROOM INSTRUCTION</b>						
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 School Board's Approved Budget	Variance	% of 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%
<b>Subtotal</b>	<b>\$855,286</b>	<b>\$1,001,659</b>	<b>\$961,961</b>	<b>\$958,699</b>	<b>(\$3,262)</b>	<b>-0.34%</b>
<b>1210 GUIDANCE SERVICES</b>						
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%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$86,733</b>	<b>\$108,039</b>	<b>\$21,306</b>	<b>24.56%</b>

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
<b>6810 TECHNOLOGY - CLASSROOM</b>						
601500 - COMPUTER SUPPL/SOFTWARE	\$26,000	\$26,000	\$26,000	\$26,000	\$0	0.00%
<b>Subtotal</b>	<b>\$26,000</b>	<b>\$26,000</b>	<b>\$26,000</b>	<b>\$26,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>6820 TECHNOLOGY -INSTRUCT. SUP</b>						
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%
<b>Subtotal</b>	<b>\$131,977</b>	<b>\$135,312</b>	<b>\$139,631</b>	<b>\$146,106</b>	<b>\$6,475</b>	<b>4.64%</b>
<b>Grand Total</b>	<b>\$1,013,263</b>	<b>\$1,162,971</b>	<b>\$1,214,325</b>	<b>\$1,238,844</b>	<b>\$24,519</b>	<b>2.02%</b>

# Fund 2000 Rappahannock Juvenile Detention Center



## Fund 2000 - Rappahannock Juvenile Detention Center (RJDC)

### Revenue Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Subtotal</b>	<b>\$1,056,140</b>	<b>\$1,006,046</b>	<b>\$1,115,637</b>	<b>\$1,117,034</b>	<b>\$1,397</b>	<b>0.13%</b>	<b>99.71%</b>
FEDERAL FUNDS	\$4,816	\$182	\$2,186	\$3,279	\$1,093	50.00%	0.29%
<b>Subtotal</b>	<b>\$4,816</b>	<b>\$12,777</b>	<b>\$2,186</b>	<b>\$3,279</b>	<b>\$1,093</b>	<b>50.00%</b>	<b>0.29%</b>
<b>Grand Total</b>	<b>\$1,060,956</b>	<b>\$1,018,823</b>	<b>\$1,117,823</b>	<b>\$1,120,313</b>	<b>\$2,490</b>	<b>0.22%</b>	<b>100.00%</b>

### Revenue Budget Trends by Area & Object

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
	<b>Total</b>	<b>Total for Area</b>	<b>\$1,056,140</b>	<b>\$1,006,046</b>	<b>\$1,115,637.0</b>	<b>\$1,117,034</b>	<b>\$1,397</b>	<b>0.13%</b>
Federal Funds	040200	84.01 TITLE I-LOCAL ED	\$4,816	\$182	\$2,186.0	\$3,279	\$1,093	50.00%
	<b>Total</b>	<b>Total for Area</b>	<b>\$4,816</b>	<b>\$182</b>	<b>\$2,186.0</b>	<b>\$3,279</b>	<b>\$1,093</b>	<b>50.00%</b>
Local Funds	<b>Total</b>	<b>Total for Area</b>	<b>\$0</b>	<b>\$12,595</b>	<b>\$0.0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>GRAND TOTAL</b>			<b>\$1,060,956</b>	<b>\$1,018,823</b>	<b>\$1,117,823.0</b>	<b>\$1,120,313</b>	<b>\$2,490</b>	<b>0.22%</b>

*Expenditure Budget Trends by Area*

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Subtotal</b>	<b>\$986,516</b>	<b>\$952,693</b>	<b>\$1,053,911</b>	<b>\$1,075,149</b>	<b>\$21,238</b>	<b>2.02%</b>	<b>95.97%</b>

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Subtotal</b>	<b>\$50,403</b>	<b>\$30,598</b>	<b>\$63,912</b>	<b>\$45,164</b>	<b>(\$18,748)</b>	<b>-29.33%</b>	<b>4.03%</b>
<b>Grand Total</b>	<b>\$1,036,919</b>	<b>\$983,292</b>	<b>\$1,117,823</b>	<b>\$1,120,313</b>	<b>\$2,490</b>	<b>0.22%</b>	<b>100.00%</b>

*Expenditure Budget Trends by State Category*

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
Instruction	\$1,036,919	\$983,292	\$1,117,823	\$1,120,313	\$2,490	0.22%	100.00%
<b>Grand Total</b>	<b>\$1,036,919</b>	<b>\$983,292</b>	<b>\$1,117,823</b>	<b>\$1,120,313</b>	<b>\$2,490</b>	<b>0.22%</b>	<b>100.00%</b>

*Summary of Expenditures by State Category and Function*

State Category/Function	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
<b>Instruction</b>							
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%	
<b>Subtotal</b>	<b>\$1,036,919</b>	<b>\$983,292</b>	<b>\$1,117,823</b>	<b>\$1,120,313</b>	<b>\$2,490</b>	<b>0.22%</b>	<b>100.00%</b>
<b>Grand Total</b>	<b>\$1,036,919</b>	<b>\$983,292</b>	<b>\$1,117,823</b>	<b>\$1,120,313</b>	<b>\$2,490</b>	<b>0.22%</b>	<b>100.0%</b>



*Expenditure Budget Trends by Function and Object*

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
<b>1100 CLASSROOM INSTRUCTION</b>						
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%
<b>Subtotal</b>	<b>\$803,617</b>	<b>\$758,953</b>	<b>\$877,195</b>	<b>\$891,894</b>	<b>\$14,699</b>	<b>1.68%</b>
<b>1410 OFFICE OF THE PRINCIPAL</b>						
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
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%
<b>Subtotal</b>	<b>\$233,302</b>	<b>\$224,339</b>	<b>\$240,628</b>	<b>\$228,419</b>	<b>(\$12,209)</b>	<b>-5.07%</b>
<b>Grand Total</b>	<b>\$1,036,919</b>	<b>\$983,292</b>	<b>\$1,117,823</b>	<b>\$1,120,313</b>	<b>\$2,490</b>	<b>0.22%</b>

# Fund 3000 Food Services



## Fund 3000 – Food Services

### Revenue Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
FUND BALANCE	\$0	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%	33.74%
<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0</b>	<b>\$2,002,963</b>	<b>\$8,000,000</b>	<b>\$5,997,037</b>	<b>299.41%</b>	<b>33.74%</b>
Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$253,972	\$175,426	\$237,321	\$751,626	\$514,305	216.71%	3.17%
<b>Subtotal</b>	<b>\$253,972</b>	<b>\$175,426</b>	<b>\$237,321</b>	<b>\$751,626</b>	<b>\$514,305</b>	<b>216.71%</b>	<b>3.17%</b>
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%
<b>Subtotal</b>	<b>\$10,476,083</b>	<b>\$23,845,147</b>	<b>\$10,638,510</b>	<b>\$22,962,298</b>	<b>\$12,323,788</b>	<b>144.93%</b>	<b>130.57%</b>
<b>Grand Total</b>	<b>\$10,730,055</b>	<b>\$24,020,573</b>	<b>\$12,878,794</b>	<b>\$31,713,924</b>	<b>\$18,835,130</b>	<b>146.25%</b>	<b>100.00%</b>

### Revenue Budget Trends by Area & Object

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
<b>Fund Balance</b>	077200	USE OF FUND BALANCE	\$0	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%
	<b>Total</b>	<b>Total for Area</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,002,963</b>	<b>\$8,000,000</b>	<b>\$5,997,037</b>	<b>299.41%</b>
<b>State Funds</b>	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%
	<b>Total</b>	<b>Total for Area</b>	<b>\$253,972</b>	<b>\$175,426</b>	<b>\$237,321</b>	<b>\$751,626</b>	<b>\$514,305</b>	<b>216.71%</b>
<b>Federal Funds</b>	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%
	<b>Total</b>	<b>Total for Area</b>	<b>\$6,486,736</b>	<b>\$23,573,272</b>	<b>\$6,002,010</b>	<b>\$18,325,798</b>	<b>\$12,323,788</b>	<b>205.33%</b>

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
Local Funds	050500	APPROPRIATIONS-INTERIM	\$63,870	\$0	\$0	\$0	\$0	0.00%
	<b>Total</b>	<b>Total for Area</b>	<b>\$63,870</b>	<b>\$72,664</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
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%
	<b>Total</b>	<b>Total for Area</b>	<b>\$3,925,477</b>	<b>\$199,211</b>	<b>\$4,636,500</b>	<b>\$4,636,500</b>	<b>\$0</b>	<b>0.00%</b>
<b>GRAND TOTAL</b>			<b>\$10,730,055</b>	<b>\$24,020,573</b>	<b>\$12,878,794</b>	<b>\$31,713,924</b>	<b>\$18,835,130</b>	<b>59.39%</b>

*Expenditure Budget Trends by Area*

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Subtotal</b>	<b>\$2,308,137</b>	<b>\$2,173,482</b>	<b>\$2,404,635</b>	<b>\$2,522,722</b>	<b>\$118,087</b>	<b>4.91%</b>	<b>7.95%</b>
Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Subtotal</b>	<b>\$7,914,714</b>	<b>\$12,089,746</b>	<b>\$10,474,159</b>	<b>\$29,191,202</b>	<b>\$18,717,043</b>	<b>178.70%</b>	<b>92.05%</b>
<b>Grand Total</b>	<b>\$10,222,851</b>	<b>\$14,263,227</b>	<b>\$12,878,794</b>	<b>\$31,713,924</b>	<b>\$18,835,130</b>	<b>146.25%</b>	<b>100.00%</b>

*Expenditure Budget Trends by State Category*

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Grand Total</b>	<b>\$10,222,851</b>	<b>\$14,263,227</b>	<b>\$12,878,794</b>	<b>\$31,713,924</b>	<b>\$18,835,130</b>	<b>146.25%</b>	<b>100.00%</b>

*Summary of Expenditures by State Category and Function*

State Category/Function	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
<b>Maintenance</b>							
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%	
<b>Subtotal</b>	<b>\$433,113</b>	<b>\$285,917</b>	<b>\$1,666,192</b>	<b>\$7,685,163</b>	<b>\$6,018,971</b>	<b>361.24%</b>	<b>24.23%</b>
<b>Food Services</b>							
5100 FOOD SERVICE	\$9,789,739	\$13,977,310	\$11,212,602	\$24,028,761	\$12,816,159	114.30%	
<b>Subtotal</b>	<b>\$9,789,739</b>	<b>\$13,977,310</b>	<b>\$11,212,602</b>	<b>\$24,028,761</b>	<b>\$12,816,159</b>	<b>114.30%</b>	<b>75.77%</b>
<b>Grand Total</b>	<b>\$10,222,851</b>	<b>\$14,263,227</b>	<b>\$12,878,794</b>	<b>\$31,713,924</b>	<b>\$18,835,130</b>	<b>146.25%</b>	<b>100.0%</b>

*Expenditure Report by Function and Object*

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
<b>4200 BUILDING SERVICES</b>						
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 School Board's Approved Budget	Variance	% of Change
251000 - DISABILITY INS (HYBRID)	\$82	\$90	\$78	\$83	\$5	6.41%
275000 - RETIREE HEALTH CREDIT	\$0	\$151	\$159	\$167	\$8	5.03%
<b>Subtotal</b>	<b>\$36,701</b>	<b>\$42,488</b>	<b>\$44,440</b>	<b>\$46,368</b>	<b>\$1,928</b>	<b>4.34%</b>
<b>4400 EQUIPMENT SERVICES</b>						
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%
<b>Subtotal</b>	<b>\$396,412</b>	<b>\$243,429</b>	<b>\$1,621,752</b>	<b>\$7,638,795</b>	<b>\$6,017,043</b>	<b>371.02%</b>
<b>5100 FOOD SERVICES</b>						
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 School Board's Approved Budget	Variance	% of 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%
<b>Subtotal</b>	<b>\$9,789,739</b>	<b>\$13,977,310</b>	<b>\$11,212,602</b>	<b>\$24,028,761</b>	<b>\$12,816,159</b>	<b>114.30%</b>
<b>Grand Total</b>	<b>\$10,222,851</b>	<b>\$14,263,227</b>	<b>\$12,878,794</b>	<b>\$31,713,924</b>	<b>\$18,835,130</b>	<b>146.25%</b>



# Fund 4000 Regional Adult Education



## Fund 4000 – Regional Adult Education

### Revenue Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$195,551	\$196,117	\$196,118	\$196,118	\$0	0.00%	22.57%
<b>Subtotal</b>	<b>\$195,551</b>	<b>\$196,117</b>	<b>\$196,118</b>	<b>\$196,118</b>	<b>\$0</b>	<b>0.00%</b>	<b>22.57%</b>
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%
<b>Subtotal</b>	<b>\$521,789</b>	<b>\$592,259</b>	<b>\$592,735</b>	<b>\$672,965</b>	<b>\$80,230</b>	<b>13.54%</b>	<b>77.43%</b>
<b>Grand Total</b>	<b>\$717,340</b>	<b>\$788,376</b>	<b>\$788,853</b>	<b>\$869,083</b>	<b>\$80,230</b>	<b>10.17%</b>	<b>100.00%</b>

### Revenue Budget Trends by Area & Object

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
	<b>Total</b>	<b>Total for Area</b>	<b>\$195,551</b>	<b>\$196,117</b>	<b>\$196,118</b>	<b>\$196,118</b>	<b>\$0</b>	<b>0.00%</b>
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%
	<b>Total</b>	<b>Total for Area</b>	<b>\$391,734</b>	<b>\$436,790</b>	<b>\$434,355</b>	<b>\$474,035</b>	<b>\$39,680</b>	<b>9.14%</b>
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	\$14,387	\$15,000	\$52,380	\$92,930	\$40,550	77.42%
	<b>Total</b>	<b>Total for Area</b>	<b>\$14,387</b>	<b>\$63,443</b>	<b>\$52,380</b>	<b>\$92,930</b>	<b>\$40,550</b>	<b>77.42%</b>

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
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%
	<b>Total</b>	<b>Total for Area</b>	<b>\$115,669</b>	<b>\$92,026</b>	<b>\$106,000</b>	<b>\$106,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>GRAND TOTAL</b>			<b>\$717,340</b>	<b>\$788,376</b>	<b>\$788,853</b>	<b>\$869,083</b>	<b>\$80,230</b>	<b>9.23%</b>

*Expenditure Budget Trends by Area*

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Subtotal</b>	<b>\$598,131</b>	<b>\$628,154</b>	<b>\$697,919</b>	<b>\$801,324</b>	<b>\$103,405</b>	<b>14.82%</b>	<b>92.20%</b>
Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Subtotal</b>	<b>\$109,093</b>	<b>\$166,686</b>	<b>\$90,934</b>	<b>\$67,759</b>	<b>(\$23,175)</b>	<b>-25.49%</b>	<b>7.80%</b>
<b>Grand Total</b>	<b>\$707,224</b>	<b>\$794,840</b>	<b>\$788,853</b>	<b>\$869,083</b>	<b>\$80,230</b>	<b>10.17%</b>	<b>100.00%</b>

*Expenditure Budget Trends by State Category*

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
Instruction	\$707,224	\$794,840	\$788,853	\$869,083	\$80,230	10.17%	100.00%
<b>Grand Total</b>	<b>\$707,224</b>	<b>\$794,840</b>	<b>\$788,853</b>	<b>\$869,083</b>	<b>\$80,230</b>	<b>10.17%</b>	<b>100.00%</b>

Summary of Expenditures by State Category and Function

State Category/Function	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
<b>Instruction</b>							
1100 CLASSROOM INSTRUCTION	\$707,224	\$794,840	\$788,853	\$869,083	\$80,230	10.17%	
<b>Subtotal</b>	<b>\$707,224</b>	<b>\$794,840</b>	<b>\$788,853</b>	<b>\$869,083</b>	<b>\$80,230</b>	<b>10.17%</b>	<b>100.00%</b>
<b>Grand Total</b>	<b>\$707,224</b>	<b>\$794,840</b>	<b>\$788,853</b>	<b>\$869,083</b>	<b>\$80,230</b>	<b>10.17%</b>	<b>100.0%</b>

Expenditure Report by Function and Object

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
<b>1100 CLASSROOM INSTRUCTION</b>						
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
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%
<b>Subtotal</b>	<b>\$707,224</b>	<b>\$794,840</b>	<b>\$788,853</b>	<b>\$869,083</b>	<b>\$80,230</b>	<b>10.17%</b>
<b>Grand Total</b>	<b>\$707,224</b>	<b>\$794,840</b>	<b>\$788,853</b>	<b>\$869,083</b>	<b>\$80,230</b>	<b>10.17%</b>

# Fund 5000 Operating



## Fund 5000 – Operating

### Revenue Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%	40.73%
STATE SALES TAX	\$27,462,338	\$30,348,056	\$28,895,051	\$32,762,179	\$3,867,128	13.38%	9.13%
<b>Subtotal</b>	<b>\$146,188,331</b>	<b>\$153,959,147</b>	<b>\$159,924,814</b>	<b>\$178,925,224</b>	<b>\$19,000,410</b>	<b>11.88%</b>	<b>49.86%</b>
FEDERAL FUNDS	\$10,100,656	\$17,802,244	\$12,574,570	\$36,744,744	\$24,170,174	192.21%	10.24%
GAP	\$0	\$0	\$0	\$8,247,213	\$8,247,213	100.00%	2.30%
LOCAL FUNDS	\$134,334,740	\$133,118,182	\$131,125,005	\$131,098,235	(\$26,770)	-0.02%	36.53%
OTHER FUNDS	\$4,011,673	\$2,497,174	\$3,764,493	\$3,864,493	\$100,000	2.66%	1.08%
<b>Subtotal</b>	<b>\$148,447,069</b>	<b>\$153,417,600</b>	<b>\$147,464,068</b>	<b>\$179,954,685</b>	<b>\$32,490,617</b>	<b>22.03%</b>	<b>50.14%</b>
<b>Grand Total</b>	<b>\$294,635,400</b>	<b>\$307,376,747</b>	<b>\$307,388,882</b>	<b>\$358,879,909</b>	<b>\$51,491,027</b>	<b>16.75%</b>	<b>100.00%</b>

### Revenue Budget Trends by Area

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
	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%
	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	240291 MENTOR 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%



Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
	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%
	<b>Total</b>	<b>Total for Area</b>	<b>\$146,188,331</b>	<b>\$153,959,147</b>	<b>\$159,924,814</b>	<b>\$178,925,224</b>	<b>\$19,000,410</b>	<b>11.88%</b>
<b>Federal Funds</b>	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%
	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%
	046780	ARP ESSER III SET-ASIDE			\$0	\$1,793,975	\$1,793,975	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%
	<b>Total</b>	<b>Total for Area</b>	<b>\$10,100,656</b>	<b>\$17,802,244</b>	<b>\$12,574,570</b>	<b>\$36,744,744</b>	<b>\$24,170,174</b>	<b>192.21%</b>

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
<b>Local Funds</b>	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%
	<b>Total</b>	<b>Total for Area</b>	<b>\$134,334,740</b>	<b>\$133,118,182</b>	<b>\$131,125,005</b>	<b>\$131,098,235</b>	<b>(\$26,770)</b>	<b>-0.02%</b>
<b>Other Funds</b>	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 GFTS	\$9,891	\$11,266	\$16,200	\$16,200	\$0	0.00%
	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%	

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
	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%
	<b>Total</b>	<b>Total for Area</b>	<b>\$4,011,673</b>	<b>\$2,497,174</b>	<b>\$3,764,493</b>	<b>\$3,864,493</b>	<b>\$100,000</b>	<b>2.66%</b>
<b>GAP</b>	076800	REVENUE GAP	\$0	\$0	\$0	\$8,247,213	\$8,247,213	100.00%
	<b>Total</b>	<b>Total for Area</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,247,213</b>	<b>\$8,247,213</b>	<b>100.00%</b>
<b>GRAND TOTAL</b>			<b>\$294,635,400</b>	<b>\$307,376,747</b>	<b>\$307,388,882</b>	<b>\$358,879,909</b>	<b>\$51,491,027</b>	<b>14.35%</b>

*Expenditure Budget Trends by Area*

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$158,877,066	\$158,569,473	\$171,882,453	\$197,489,200	\$25,606,747	14.90%	55.03%
EMPLOYEE BENEFITS	\$70,044,415	\$79,119,935	\$74,443,173	\$80,827,384	\$6,384,211	8.58%	22.52%
<b>Subtotal</b>	<b>\$228,921,481</b>	<b>\$237,689,408</b>	<b>\$246,325,626</b>	<b>\$278,316,584</b>	<b>\$31,990,958</b>	<b>12.99%</b>	<b>77.55%</b>
Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%	5.16%
OTHER CHARGES	\$8,566,892	\$8,606,614	\$9,229,555	\$18,329,687	\$9,100,132	98.60%	5.11%
MATERIALS & SUPPLIES	\$7,683,145	\$16,208,025	\$9,027,218	\$14,823,112	\$5,795,894	64.20%	4.13%
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%	8.03%
<b>Subtotal</b>	<b>\$62,575,797</b>	<b>\$64,914,203</b>	<b>\$61,063,256</b>	<b>\$80,563,325</b>	<b>\$19,500,069</b>	<b>31.93%</b>	<b>22.45%</b>
<b>Grand Total</b>	<b>\$291,497,278</b>	<b>\$302,603,611</b>	<b>\$307,388,882</b>	<b>\$358,879,909</b>	<b>\$51,491,027</b>	<b>16.75%</b>	<b>100.00%</b>

*Expenditure Budget Trends by State Category*

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
Instruction	\$197,336,988	\$208,753,781	\$214,141,504	\$250,897,473	\$36,755,970	17.16%	69.91%
Administration	\$11,230,542	\$13,455,708	\$12,074,586	\$16,568,756	\$4,494,170	37.22%	4.62%
Transportation	\$18,256,266	\$16,004,191	\$20,010,649	\$23,374,961	\$3,364,313	16.81%	6.51%
Maintenance	\$21,528,059	\$22,872,983	\$21,612,739	\$24,181,256	\$2,568,517	11.88%	6.74%
Technology	\$9,418,359	\$13,854,142	\$10,625,039	\$15,045,530	\$4,420,492	41.60%	4.19%
Debt Services	\$33,727,065	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	8.03%
<b>Grand Total</b>	<b>\$291,497,278</b>	<b>\$302,603,611</b>	<b>\$307,388,882</b>	<b>\$358,879,909</b>	<b>\$51,491,027</b>	<b>16.75%</b>	<b>100.00%</b>

*Summary of Expenditures by State Category and Function*

State Category/Function	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
<b>Instruction</b>							
1100 CLASSROOM INSTRUCTION	\$157,233,433	\$163,225,598	\$171,846,884	\$200,985,250	\$29,138,365	16.96%	
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	\$18,910,096	\$2,013,948	11.92%	
<b>Subtotal</b>	<b>\$197,336,988</b>	<b>\$208,753,781</b>	<b>\$214,141,504</b>	<b>\$250,897,473</b>	<b>\$36,755,970</b>	<b>17.16%</b>	<b>69.91%</b>

State Category/Function	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
<b>Administration</b>							
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	\$2,225,952	\$779,434	53.88%	
<b>Subtotal</b>	<b>\$11,230,542</b>	<b>\$13,455,708</b>	<b>\$12,074,586</b>	<b>\$16,568,756</b>	<b>\$4,494,170</b>	<b>37.22%</b>	<b>4.62%</b>
<b>Transportation</b>							
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	\$19,118,111	\$3,203,186	20.13%	
3400 VEHICLE MAINTENANCE SVCS	\$1,775,855	\$1,554,136	\$2,206,306	\$2,277,916	\$71,610	3.25%	
<b>Subtotal</b>	<b>\$18,256,266</b>	<b>\$16,004,191</b>	<b>\$20,010,649</b>	<b>\$23,374,961</b>	<b>\$3,364,313</b>	<b>16.81%</b>	<b>6.51%</b>
<b>Maintenance</b>							
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%	
<b>Subtotal</b>	<b>\$21,528,059</b>	<b>\$22,872,983</b>	<b>\$21,612,739</b>	<b>\$24,181,256</b>	<b>\$2,568,517</b>	<b>11.88%</b>	<b>6.74%</b>

State Category/Function	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
<b>Technology</b>							
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%	
<b>Subtotal</b>	<b>\$9,418,359</b>	<b>\$13,854,142</b>	<b>\$10,625,039</b>	<b>\$15,045,530</b>	<b>\$4,420,492</b>	<b>41.60%</b>	<b>4.19%</b>
<b>Debt Services</b>							
7100 DEBT SERVICE	\$33,727,065	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	
<b>Subtotal</b>	<b>\$33,727,065</b>	<b>\$27,662,806</b>	<b>\$28,924,366</b>	<b>\$28,811,932</b>	<b>(\$112,434)</b>	<b>-0.39%</b>	<b>8.03%</b>
<b>Grand Total</b>	<b>\$291,497,278</b>	<b>\$302,603,611</b>	<b>\$307,388,882</b>	<b>\$358,879,909</b>	<b>\$51,491,027</b>	<b>16.75%</b>	<b>100.0%</b>

*Note: A number of the significant variances between FY 2022 Adopted and FY 2023 School Board Approved Budget 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 School Board's Approved Budget	Variance	% of Change
<b>1100 CLASSROOM INSTRUCTION</b>						
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	\$108,689,335	\$10,987,892	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	\$767,680	\$401,921	109.89%
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	\$18,418,142	\$661,017	3.72%
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 School Board's Approved Budget	Variance	% of 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 School Board's Approved Budget	Variance	% of 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	\$6,667,288	\$6,667,288	100.00%
<b>Subtotal</b>	<b>\$157,233,433</b>	<b>\$163,225,598</b>	<b>\$171,846,884</b>	<b>\$200,985,250</b>	<b>\$29,138,365</b>	<b>16.96%</b>
<b>1210 GUIDANCE SERVICES</b>						
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
550000 - TRAVEL	\$0	\$0	\$100	\$100	\$0	0.00%
601600 - TESTING MATERIALS	\$71,029	\$57,144	\$100,000	\$100,000	\$0	0.00%
<b>Subtotal</b>	<b>\$7,390,475</b>	<b>\$7,572,919</b>	<b>\$8,111,467</b>	<b>\$9,100,320</b>	<b>\$988,853</b>	<b>12.19%</b>
<b>1220 SCHOOL SOCIAL WORKERS SVC</b>						
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
606000 - FOOD	\$235	\$0	\$500	\$500	\$0	0.00%
999700 - OFFSET UNAWARDED FED FUND			\$0	\$250,000	\$250,000	100.00%
<b>Subtotal</b>	<b>\$3,043,509</b>	<b>\$2,891,912</b>	<b>\$2,974,635</b>	<b>\$4,044,331</b>	<b>\$1,069,696</b>	<b>35.96%</b>
<b>1230 HOMEBOUND INSTRUCTION</b>						
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%
<b>Subtotal</b>	<b>\$300,745</b>	<b>\$85,467</b>	<b>\$217,385</b>	<b>\$202,085</b>	<b>(\$15,300)</b>	<b>-7.04%</b>
<b>1310 IMPROVEMT OF INSTRUCTION</b>						
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
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%
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
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%
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%
<b>Subtotal</b>	<b>\$8,683,035</b>	<b>\$13,567,321</b>	<b>\$9,178,926</b>	<b>\$12,477,799</b>	<b>\$3,298,873</b>	<b>35.94%</b>
<b>1311 GUIDANCE SERVICES SBO</b>						
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%
<b>Subtotal</b>	<b>\$15,624</b>	<b>\$114,818</b>	<b>\$33,300</b>	<b>\$33,300</b>	<b>\$0</b>	<b>0.00%</b>
<b>1312 TESTING SERVICES</b>						
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
601600 - TESTING MATERIALS	\$42,995	\$36,442	\$75,000	\$75,000	\$0	0.00%
606000 - FOOD	\$171	\$0	\$100	\$100	\$0	0.00%
610100 - TESTING SUPPLIES	\$1,630	\$1,294	\$1,309	\$1,309	\$0	0.00%
<b>Subtotal</b>	<b>\$45,726</b>	<b>\$47,318</b>	<b>\$123,636</b>	<b>\$123,636</b>	<b>\$0</b>	<b>0.00%</b>
<b>1320 MEDIA SERVICES</b>						
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%
<b>Subtotal</b>	<b>\$4,580,381</b>	<b>\$4,710,013</b>	<b>\$4,664,563</b>	<b>\$4,929,157</b>	<b>\$264,594</b>	<b>5.67%</b>
<b>1400 INSTRUC SUPPORT-SCH ADMIN</b>						
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
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%
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%
<b>Subtotal</b>	<b>\$133,641</b>	<b>\$98,978</b>	<b>\$94,560</b>	<b>\$91,500</b>	<b>(\$3,060)</b>	<b>-3.24%</b>
<b>1410 OFFICE OF THE PRINCIPAL</b>						
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	\$4,043,872	\$310,756	8.32%
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
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%
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%
<b>Subtotal</b>	<b>\$15,910,420</b>	<b>\$16,439,439</b>	<b>\$16,896,148</b>	<b>\$18,910,096</b>	<b>\$2,013,948</b>	<b>11.92%</b>
<b>2110 BOARD SERVICES</b>						
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%



Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
300000 - PURCHASED SERVICES	\$15,511	\$18,405	\$15,660	\$15,660	\$0	0.00%
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%
<b>Subtotal</b>	<b>\$240,555</b>	<b>\$254,721</b>	<b>\$256,158</b>	<b>\$260,042</b>	<b>\$3,884</b>	<b>1.52%</b>
<b>2120 EXECUTIVE ADMIN SERVICES</b>						
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
318000 - LEGAL FEES	\$169,554	\$159,920	\$120,000	\$120,000	\$0	0.00%
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%
<b>Subtotal</b>	<b>\$1,147,830</b>	<b>\$1,069,736</b>	<b>\$1,077,634</b>	<b>\$1,067,991</b>	<b>(\$9,643)</b>	<b>-0.89%</b>
<b>2130 PUBLIC INFORMATION</b>						
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
250000 - DISABILITY INS (PLAN 1&2)	\$566	\$574	\$555	\$347	(\$208)	-37.48%
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%
<b>Subtotal</b>	<b>\$664,266</b>	<b>\$661,636</b>	<b>\$741,004</b>	<b>\$747,829</b>	<b>\$6,825</b>	<b>0.92%</b>
<b>2140 HUMAN RESOURCES</b>						
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
161000 - SUPPLEMENTAL PAY	\$1,077	\$1,002	\$0	\$0	\$0	0.00%
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%
<b>Subtotal</b>	<b>\$1,550,895</b>	<b>\$1,451,615</b>	<b>\$1,550,264</b>	<b>\$1,723,552</b>	<b>\$173,288</b>	<b>11.18%</b>

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
<b>2150 CONSTRUCTION MANAGEMENT</b>						
111000 - COMP OF DIRECTORS	\$72,060	\$72,060	\$75,663	\$79,446	\$3,783	5.00%
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%
<b>Subtotal</b>	<b>\$103,493</b>	<b>\$102,927</b>	<b>\$104,616</b>	<b>\$109,346</b>	<b>\$4,730</b>	<b>4.52%</b>
<b>2160 FISCAL SERVICES</b>						
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
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%
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%
<b>Subtotal</b>	<b>\$1,444,183</b>	<b>\$1,467,589</b>	<b>\$1,648,238</b>	<b>\$1,929,697</b>	<b>\$281,459</b>	<b>17.08%</b>
<b>2170 PURCHASING</b>						
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 – ESSER III	\$0	\$2,417,204	\$0	\$1,500,000	\$1,500,000	100.00%
<b>Subtotal</b>	<b>\$219,490</b>	<b>\$2,641,277</b>	<b>\$230,336</b>	<b>\$1,739,851</b>	<b>\$1,509,515</b>	<b>655.35%</b>

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
<b>2220 HEALTH SERVICES</b>						
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%
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
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%
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%
<b>Subtotal</b>	<b>\$4,433,852</b>	<b>\$4,596,568</b>	<b>\$5,019,818</b>	<b>\$6,764,496</b>	<b>\$1,744,678</b>	<b>34.76%</b>
<b>2230 PSYCHOLOGICAL SERVICES</b>						
113200 - COMP OF PSYCHOLOGISTS	\$888,729	\$669,511	\$975,695	\$1,540,662	\$564,967	57.90%
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%
<b>Subtotal</b>	<b>\$1,425,978</b>	<b>\$1,209,639</b>	<b>\$1,446,518</b>	<b>\$2,225,952</b>	<b>\$779,434</b>	<b>53.88%</b>



Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
<b>3100 TRANSP - MGMT &amp; DIRECTION</b>						
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%
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
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%
810000 - REPLACEMENT EQUIPMENT	\$0	\$2,411	\$2,954	\$2,954	\$0	0.00%
<b>Subtotal</b>	<b>\$1,869,454</b>	<b>\$1,870,862</b>	<b>\$1,889,417</b>	<b>\$1,978,934</b>	<b>\$89,517</b>	<b>4.74%</b>
<b>3200 VEHICLE OPERATION SVCS</b>						
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	\$7,847,517	\$1,562,997	24.87%
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
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%
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%
<b>Subtotal</b>	<b>\$14,610,957</b>	<b>\$12,579,192</b>	<b>\$15,914,926</b>	<b>\$19,118,111</b>	<b>\$3,203,186</b>	<b>20.13%</b>

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
<b>3400 VEHICLE MAINTENANCE SVCS</b>						
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%
<b>Subtotal</b>	<b>\$1,775,855</b>	<b>\$1,554,136</b>	<b>\$2,206,306</b>	<b>\$2,277,916</b>	<b>\$71,610</b>	<b>3.25%</b>
<b>4100 MAINT - MGMT &amp; DIRECTION</b>						
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%
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
550000 - TRAVEL	\$0	\$89	\$100	\$100	\$0	0.00%
600100 - OFFICE SUPPLIES	\$7,976	\$9,724	\$6,000	\$6,000	\$0	0.00%
<b>Subtotal</b>	<b>\$1,113,974</b>	<b>\$1,042,691</b>	<b>\$1,036,754</b>	<b>\$1,103,869</b>	<b>\$67,115</b>	<b>6.47%</b>
<b>4200 BUILDING SERVICES</b>						
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%
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
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%
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%
<b>Subtotal</b>	<b>\$19,766,679</b>	<b>\$20,834,088</b>	<b>\$19,828,753</b>	<b>\$22,330,155</b>	<b>\$2,501,402</b>	<b>12.62%</b>
<b>4300 GROUNDS SERVICES</b>						
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
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%
<b>Subtotal</b>	<b>\$183,653</b>	<b>\$193,562</b>	<b>\$203,719</b>	<b>\$203,719</b>	<b>\$0</b>	<b>0.00%</b>
<b>4400 EQUIPMENT SERVICES</b>						
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%
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%
<b>Subtotal</b>	<b>\$264,463</b>	<b>\$596,738</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>4500 VEHICLE SERVICES</b>						
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%
<b>Subtotal</b>	<b>\$199,290</b>	<b>\$205,904</b>	<b>\$243,513</b>	<b>\$243,513</b>	<b>\$0</b>	<b>0.00%</b>
<b>6810 TECHNOLOGY - CLASSROOM</b>						
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%
<b>Subtotal</b>	<b>\$1,525,070</b>	<b>\$5,646,237</b>	<b>\$2,328,115</b>	<b>\$5,648,902</b>	<b>\$3,320,787</b>	<b>142.64%</b>

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
<b>6820 TECHNOLOGY -INSTRUCT. SUP</b>						
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%
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%



Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
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%
<b>Subtotal</b>	<b>\$6,334,380</b>	<b>\$6,333,283</b>	<b>\$6,749,994</b>	<b>\$7,693,925</b>	<b>\$943,931</b>	<b>13.98%</b>
<b>6830 TECHNOLOGY-ADMINISTRATION</b>						
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%

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
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%
<b>Subtotal</b>	<b>\$1,199,440</b>	<b>\$1,508,584</b>	<b>\$1,167,236</b>	<b>\$1,295,126</b>	<b>\$127,891</b>	<b>10.96%</b>
<b>6850 TECHNOLOGY-TRANSPORTATION</b>						
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%
<b>Subtotal</b>	<b>\$238,153</b>	<b>\$241,868</b>	<b>\$251,873</b>	<b>\$263,569</b>	<b>\$11,696</b>	<b>4.64%</b>
<b>6860 TECHNOLOGY-MAINTENANCE</b>						
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%
<b>Subtotal</b>	<b>\$121,317</b>	<b>\$124,169</b>	<b>\$127,821</b>	<b>\$144,008</b>	<b>\$16,187</b>	<b>12.66%</b>

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
<b>7100 DEBT SERVICE</b>						
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%
<b>Subtotal</b>	<b>\$33,727,065</b>	<b>\$27,662,806</b>	<b>\$28,924,366</b>	<b>\$28,811,932</b>	<b>(\$112,434)</b>	<b>-0.39%</b>
<b>Grand Total</b>	<b>\$291,497,278</b>	<b>\$302,603,611</b>	<b>\$307,388,882</b>	<b>\$358,879,909</b>	<b>\$51,491,027</b>	<b>16.75%</b>

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

## Fund 6000 Capital Improvement Plan (CIP)



## Fund 6000 – Capital Improvement Plan (CIP)

### Five Year Plan 2023 -2027

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%
<b>Grand Total</b>	<b>38,743,386</b>	<b>42,147,946</b>	<b>31,450,000</b>	<b>31,450,000</b>	<b>15,000,000</b>	<b>158,791,332</b>	<b>100%</b>

### Revenue Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
STATE FUNDS			\$0	\$8,939,951	\$8,939,951	100.00%	23.07%
<b>Subtotal</b>			<b>\$0</b>	<b>\$8,939,951</b>	<b>\$8,939,951</b>	<b>100.00%</b>	<b>23.07%</b>
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%
<b>Subtotal</b>	<b>\$29,415,640</b>	<b>\$13,107,503</b>	<b>\$18,509,528</b>	<b>\$29,803,435</b>	<b>\$11,293,907</b>	<b>61.02%</b>	<b>76.93%</b>
<b>Grand Total</b>	<b>\$29,415,640</b>	<b>\$13,107,503</b>	<b>\$18,509,528</b>	<b>\$38,743,386</b>	<b>\$20,233,858</b>	<b>109.32%</b>	<b>100.00%</b>

### Revenue Budget by Area & Object

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
State Funds	031907	SCHOOL CONSTRUCTION			\$0	\$8,939,951	\$8,939,951	100.00%
	<b>Total</b>	<b>Total for Area</b>			<b>\$0</b>	<b>\$8,939,951</b>	<b>\$8,939,951</b>	<b>100.00%</b>
Federal Funds	046770	CSLRFR-HVAC			\$0	\$4,618,900	\$4,618,900	100.00%
	<b>Total</b>	<b>Total for Area</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,618,900</b>	<b>\$4,618,900</b>	<b>100.00%</b>
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%
	<b>Total</b>	<b>Total for Area</b>	<b>\$29,415,640</b>	<b>\$13,107,503</b>	<b>\$18,509,528</b>	<b>\$25,184,535</b>	<b>\$6,675,007</b>	<b>36.06%</b>
<b>GRAND TOTAL</b>			<b>\$29,415,640</b>	<b>\$13,107,503</b>	<b>\$18,509,528</b>	<b>\$38,743,386</b>	<b>\$20,233,858</b>	<b>52.23%</b>

*Expenditure Budget Trends by State Category*

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Grand Total</b>	<b>\$22,545,347</b>	<b>\$10,702,467</b>	<b>\$18,509,528</b>	<b>\$38,743,386</b>	<b>\$20,233,858</b>	<b>109.32%</b>	<b>100.00%</b>

*Summary of Expenditures by State Category and Function*

State Category/Function	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
<b>Capital Projects</b>							
6500 BLDG ACQ & CONSTR SVCS	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	
<b>Subtotal</b>	<b>\$22,545,347</b>	<b>\$10,702,467</b>	<b>\$18,509,528</b>	<b>\$38,743,386</b>	<b>\$20,233,858</b>	<b>109.32%</b>	<b>100.00%</b>
<b>Grand Total</b>	<b>\$22,545,347</b>	<b>\$10,702,467</b>	<b>\$18,509,528</b>	<b>\$38,743,386</b>	<b>\$20,233,858</b>	<b>109.32%</b>	<b>100.0%</b>

*Expenditure Report by Function and Object*

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
<b>6500 BLDG ACQ &amp; CONSTR SVCS</b>						
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%
<b>Subtotal</b>	<b>\$22,545,347</b>	<b>\$10,702,467</b>	<b>\$18,509,528</b>	<b>\$38,743,386</b>	<b>\$20,233,858</b>	<b>109.32%</b>
<b>Grand Total</b>	<b>\$22,545,347</b>	<b>\$10,702,467</b>	<b>\$18,509,528</b>	<b>\$38,743,386</b>	<b>\$20,233,858</b>	<b>109.32%</b>

## Fund 7000 Fleet Service



## Fund 7000 – Fleet Service

### Revenue Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Subtotal</b>	<b>\$2,346,105</b>	<b>\$2,208,825</b>	<b>\$3,002,602</b>	<b>\$3,161,023</b>	<b>\$158,421</b>	<b>5.28%</b>	<b>100.00%</b>
<b>Grand Total</b>	<b>\$2,346,105</b>	<b>\$2,208,825</b>	<b>\$3,002,602</b>	<b>\$3,161,023</b>	<b>\$158,421</b>	<b>5.28%</b>	<b>100.00%</b>

### Revenue Budget Trends by Area

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
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%
	<b>Total</b>	<b>Total for Area</b>		<b>\$2,346,105</b>	<b>\$2,191,386</b>	<b>\$3,002,602</b>	<b>\$3,161,023</b>	<b>\$158,421</b>
<b>GRAND TOTAL</b>			<b>\$2,346,105</b>	<b>\$2,208,825</b>	<b>\$3,002,602</b>	<b>\$3,161,023</b>	<b>\$158,421</b>	<b>5.01%</b>



*Expenditure Budget Trends by Area*

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Subtotal</b>	<b>\$1,438,482</b>	<b>\$1,415,051</b>	<b>\$1,570,589</b>	<b>\$1,642,198</b>	<b>\$71,609</b>	<b>4.56%</b>	<b>51.95%</b>
Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Subtotal</b>	<b>\$1,087,921</b>	<b>\$750,125</b>	<b>\$1,432,013</b>	<b>\$1,518,825</b>	<b>\$86,812</b>	<b>6.06%</b>	<b>48.05%</b>
<b>Grand Total</b>	<b>\$2,526,402</b>	<b>\$2,165,176</b>	<b>\$3,002,602</b>	<b>\$3,161,023</b>	<b>\$158,421</b>	<b>5.28%</b>	<b>100.00%</b>

*Expenditure Budget Trends by State Category*

Description	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved 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%
<b>Grand Total</b>	<b>\$2,526,402</b>	<b>\$2,165,176</b>	<b>\$3,002,602</b>	<b>\$3,161,023</b>	<b>\$158,421</b>	<b>5.28%</b>	<b>100.00%</b>

*Summary of Expenditures by State Category and Function*

State Category/Function	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change	% of Budget
<b>Transportation</b>							
3400 VEHICLE MAINTENANCE SVCS	\$2,526,402	\$2,165,176	\$3,002,602	\$3,161,023	\$158,421	5.28%	
<b>Subtotal</b>	<b>\$2,526,402</b>	<b>\$2,165,176</b>	<b>\$3,002,602</b>	<b>\$3,161,023</b>	<b>\$158,421</b>	<b>5.28%</b>	<b>100.00%</b>
<b>Grand Total</b>	<b>\$2,526,402</b>	<b>\$2,165,176</b>	<b>\$3,002,602</b>	<b>\$3,161,023</b>	<b>\$158,421</b>	<b>5.28%</b>	<b>100.0%</b>

*Expenditure Report by Function and Object*

Function/Object	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 School Board's Approved Budget	Variance	% of Change
<b>3400 VEHICLE MAINTENANCE SVCS</b>						
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 School Board's Approved Budget	Variance	% of 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%
<b>Subtotal</b>	<b>\$2,526,402</b>	<b>\$2,165,176</b>	<b>\$3,002,602</b>	<b>\$3,161,023</b>	<b>\$158,421</b>	<b>5.28%</b>
<b>Grand Total</b>	<b>\$2,526,402</b>	<b>\$2,165,176</b>	<b>\$3,002,602</b>	<b>\$3,161,023</b>	<b>\$158,421</b>	<b>5.28%</b>

# All Funds FTE Report



Object Description	FY20 Adopted FTEs	FY21 Adopted FTEs	FY22 Adopted FTEs	FY23 School Board's Approved 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	45.0
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	22.0
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
<b>Grand Total</b>	<b>3,246.1</b>	<b>3,240.1</b>	<b>3284.1</b>	<b>3,460.6</b>

Note: The FY 2023 School Board's Approved 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.

# Supplemental Information

*This section is intended to provide the reader background and additional information with which to better understand the budget and decisions associated with its development.*



# Strategic Plan

## 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

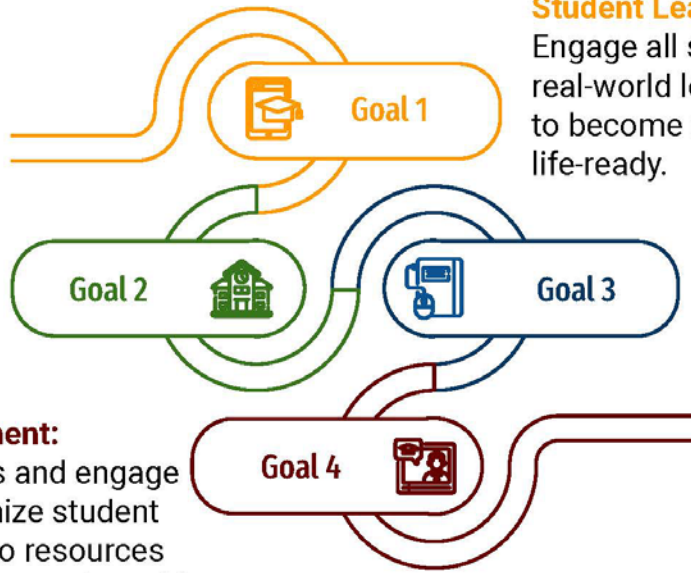
## Strategic Goals

### 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.

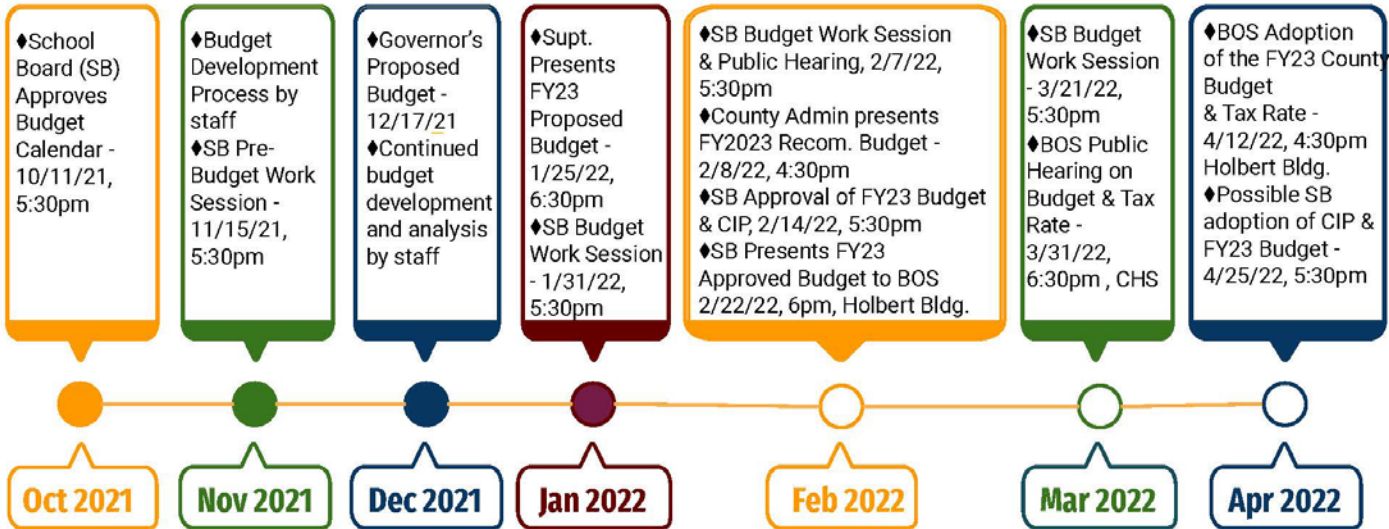
## Budget Roadmap

### Budget Roadmap and Factors





### FY 2023 Budget Timeline



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

### Student Demographics

#### Student Enrollment Trends by Year and Approximate Total



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

## Our Students

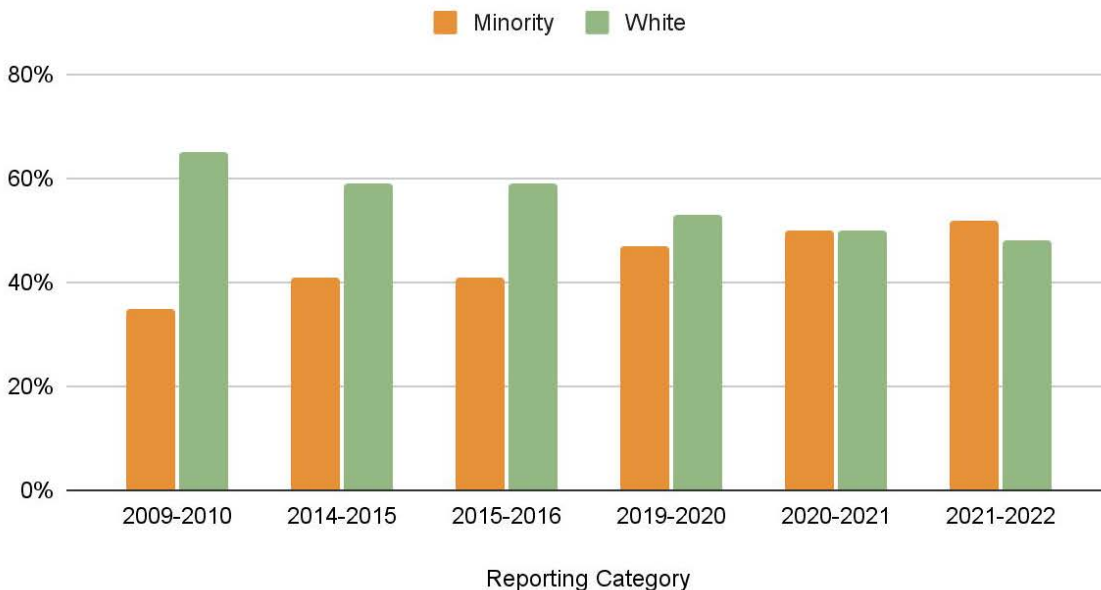
As of 1/19/22, other than SPED (December 1 count)

	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.

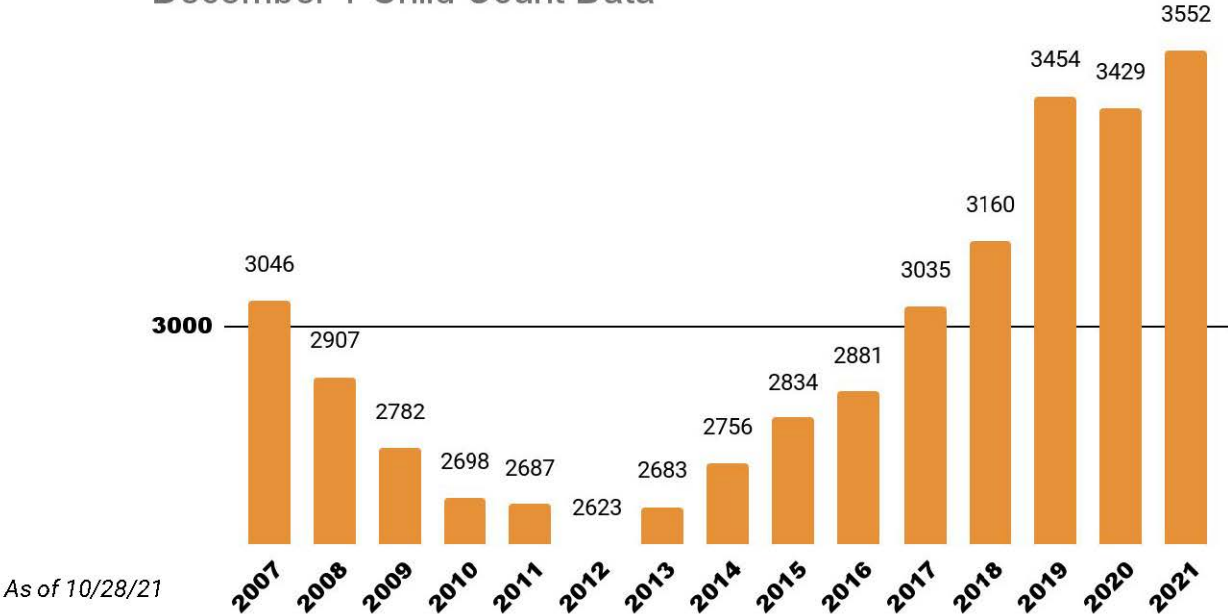
## Our Students...Another Perspective

Minority and White Comparison



### Special Education Counts

December 1 Child Count Data

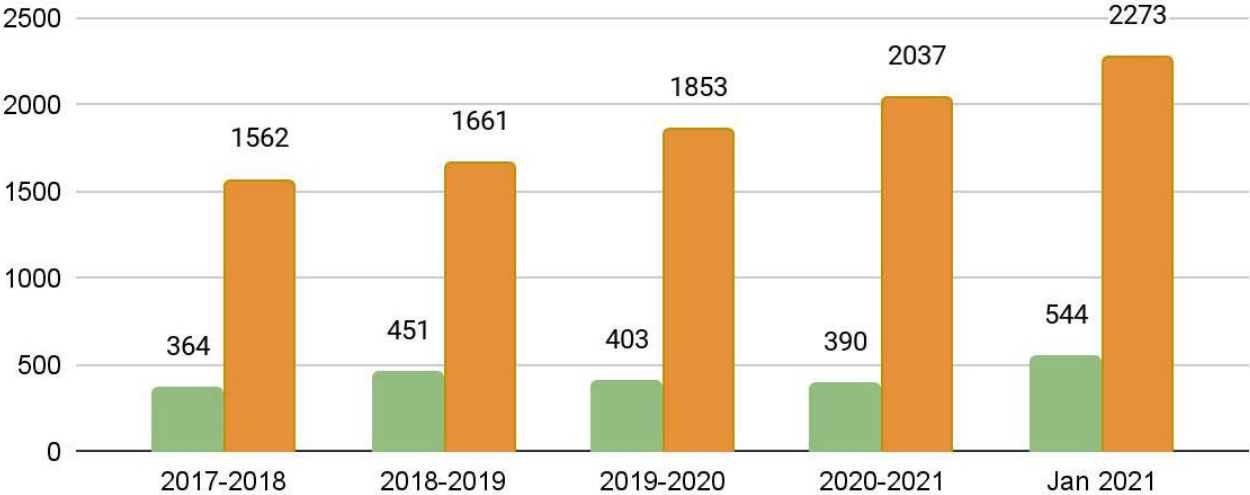


As of 10/28/21

### English Language Counts

Level I ELs and Total Enrollment

Level I ELs Total Enrollment



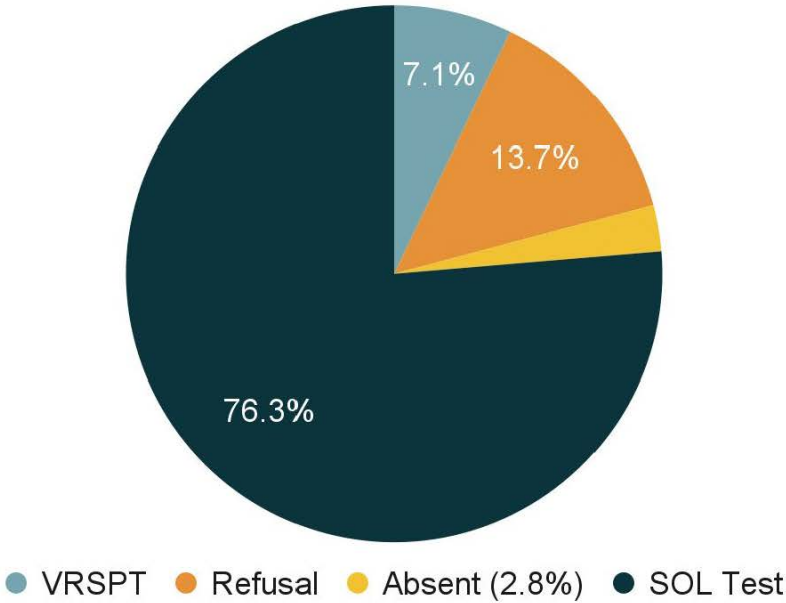
Level I English Learners have limited to no English language proficiency

**Student Performance**

**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)

**Spring 2021 Assessment Participation**



## 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%

## 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%

### 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%

### Math SOL Achievement Data

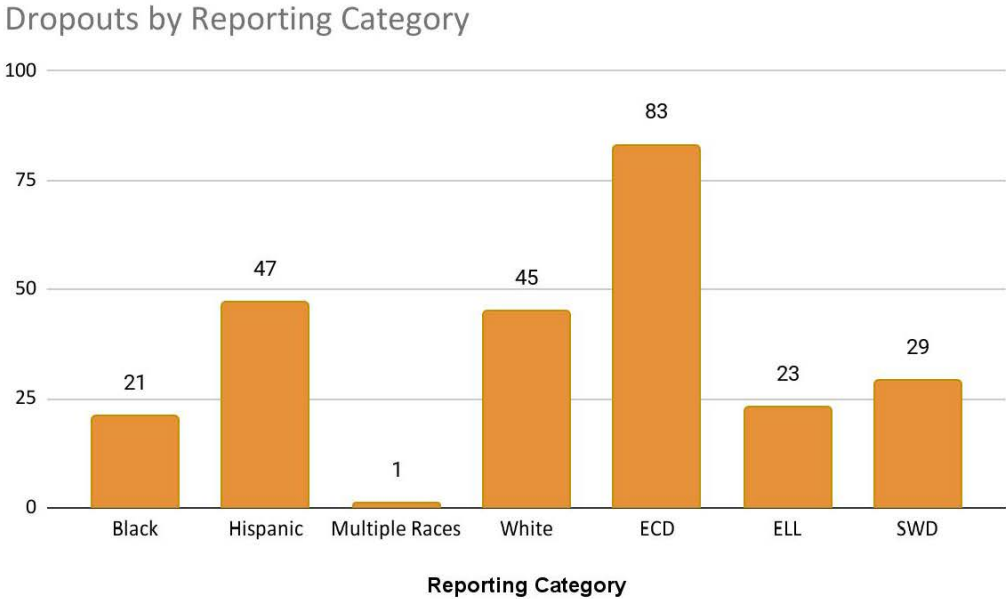
Reporting Categories	2021 SCPS	2021 State
Asian	67%	79%
Black	40%	34%
Econ. Disadvantaged	39%	37%
English Learners	22%	21%
Hispanic	43%	38%
Students with Disabilities	34%	58%
White	62%	64%
Multiple Races (2+)	54%	57%

### 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



## Class Sizes

### Class Size

	2020 - 2021	2021 - 2022
Elementary	K-2: 18.7 3-5: 21.1	K-2: <b>20.3</b> 3-5: <b>21.4</b>
	Classes with 25+ students: 5	Classes with 25+ students: <b>33</b>
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

### 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



## 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

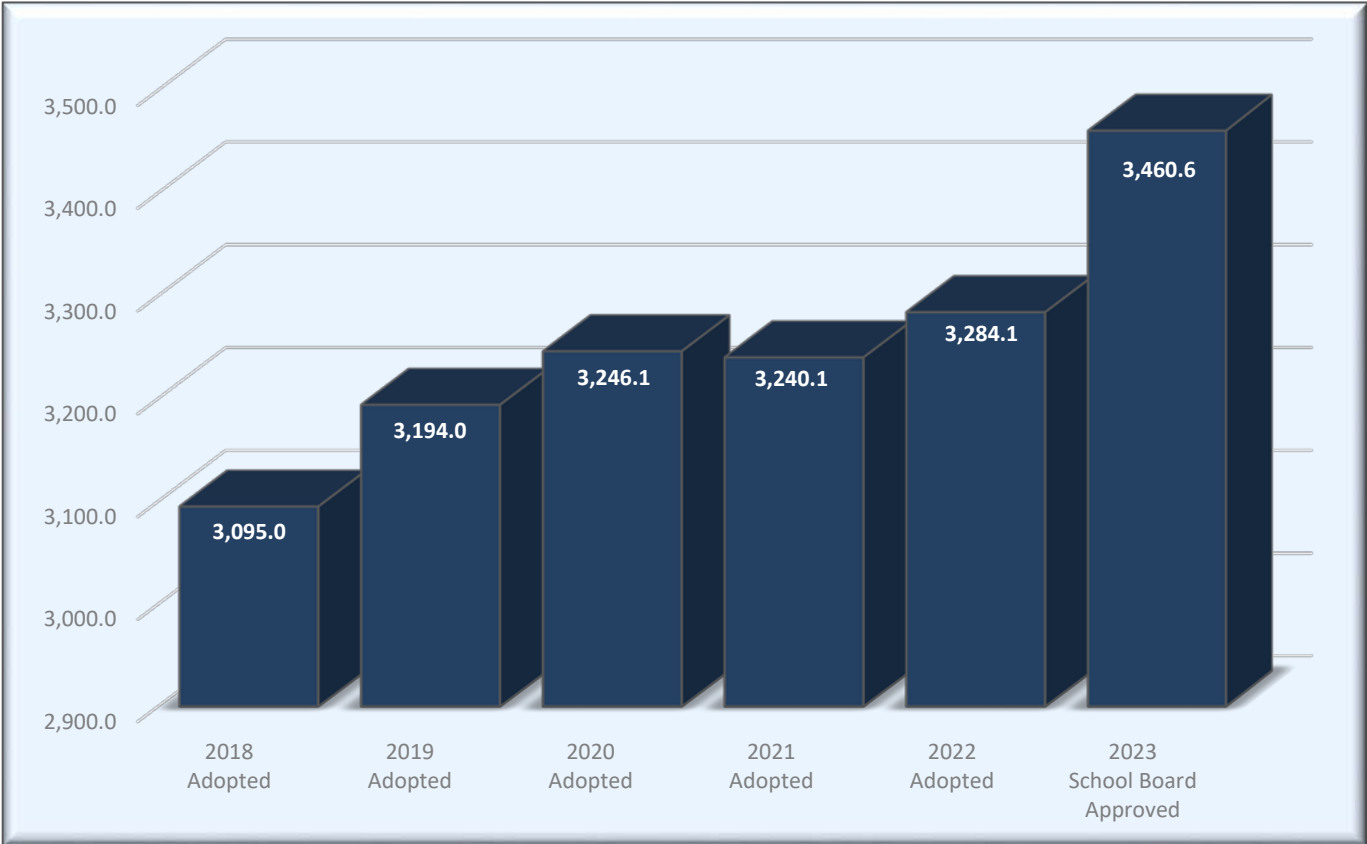
## 2021-2022 Average Class Size by School (Middle)

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

## 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

### FTE Trends



*Note: The FY 2023 School Board's Approved 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 Approved	Position	Pay Type
<b>Instruction</b>				
	\$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
<b>Administration</b>				
	\$13.25	\$13.25	High School Clinic Assistants	Hourly
<b>Transportation</b>				
	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
	\$18.16	\$21.98	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

Department	FY 2022 Adopted	FY 2023 Approved	Position	Pay Type
	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
<b>Maintenance</b>				
	\$12.25	\$13.00	Maintenance, Part-time grounds keepers	Hourly
	\$11.00	\$15.00	Substitute Custodian	Hourly
	\$12.25	\$15.00	Hourly Custodian	Hourly
<b>Food Service</b>				
	\$11.00	\$12.00	Café Monitors	Hourly

Note: Hourly rates highlighted in yellow indicate a change in the FY 2023 SB Approved Budget rate.

## Stipends

Level	FY22 SB Adopted	FY23 SB Approved
<b>Elementary School Supplements</b>		
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
Student Activity Fund Lead	\$ -	\$ 3,278
<b>Middle School Supplements</b>		
Athletic Director	\$ 2,955	\$ 3,029
Middle School Coach	\$ 1,599	\$ 1,639
Middle School Assistant Coach	\$ -	\$ 1,329
Band	\$ 1,296	\$ 1,329
Chorus	\$ 1,296	\$ 1,329
Strings	\$ 1,296	\$ 1,329
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	\$ 2,312
Lead Teacher - MS World Languages	\$ 533	\$ 546
ESOL Middle School Liaison	\$ 3,198	\$ 3,278
Student Activity Fund Lead	\$ -	\$ 3,278
Mentor Teacher	\$ 533	\$ 546
Webmaster	\$ 533	\$ 546
Certamen (Latin)	\$ 533	\$ 546
Debate	\$ 533	\$ 546

Level	FY22 SB Adopted	FY23 SB Approved
<b>Post Season Game/Events (Per Game)</b>		
Football	\$ 76	\$ 76
Field Hockey	\$ 64	\$ 64
Cross Country	\$ 52	\$ 52
Basketball	\$ 52	\$ 52
All Others	\$ 47	\$ 47
<b>High School Supplements</b>		
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	\$ 2,774
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
Student Activity Fund Lead	\$ -	\$ 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

Level	FY22 SB Adopted	FY23 SB Approved
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
Cheerleader – Competitive Cheer Coach	\$ 2,132	\$ 2,185
Chorus	\$ 2,707	\$ 2,774
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	\$ 2,185
Indoor Track - Head	\$ 2,132	\$ 2,732
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

Note: Stipend amount shown is an annual amount unless otherwise noted.

## Capital Improvement Plan (CIP) Summary

### 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.*

### 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 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
<b>Grand Total</b>	<b>\$ 111,986,340</b>



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

## 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
<b>Grand Total</b>		<b>\$ 26,624,378</b>