



FY 2023
School Board's
Adopted Budget
Adopted April 25, 2022





Table of Contents

ACKNOWLEDGEMENTS 6

BUDGET DOCUMENT RECOGNITIONS 7

TRANSMITTAL LETTER FROM THE SCHOOL BOARD CHAIR..... 8

GUIDE FOR DOCUMENT USE11

EXECUTIVE SUMMARY 13

ORGANIZATIONAL COMPONENT 14

Spotsylvania County 14

Spotsylvania County Public Schools..... 15

Virginia Public Schools Regions 16

Spotsylvania County Public Schools Mission, Vision, Core Values 17

Spotsylvania County School Board 18

School Board Governance Policy 20

School Board Meeting Information 20

Spotsylvania County Public Schools Snapshot..... 21

Management Structure and Organizational Chart..... 22

FY 2023 Adopted Budget Resolution 24

State Code Requirements for K-12 Education Finance 27

Budget Calendar..... 28

Budget Timeline..... 30

Budget Process Overview 31

FINANCIAL COMPONENT 32

Budget Overview 32

Revenue Highlights..... 35

Expenditure Highlights 36

FY 2023 Summary of Adopted Budget..... 41

Capital Improvement Plan (CIP) Summary 44

Key Factors Impacting Budget Development..... 47

Significant Trends, Initiatives and Challenges 49

Three Year Forecast..... 53

INFORMATIONAL COMPONENT 55

Enrollment Trends and Forecast..... 55

Allocation of Positions (FTE) 57

Benchmark Data..... 59

Per Pupil Expenditures..... 66

Estimated Required Local Effort 68

Tax Base and Rate Trends 70

Debt Obligations..... 72

ORGANIZATIONAL SECTION73

 SPOTSYLVANIA COUNTY 74

 SPOTSYLVANIA COUNTY PUBLIC SCHOOLS OVERVIEW 75

 VIRGINIA PUBLIC SCHOOLS REGIONS 76

 SPOTSYLVANIA COUNTY PUBLIC SCHOOLS SNAPSHOT 77

 ORGANIZATION OF THE SCHOOL BOARD BY DISTRICT 78

SCHOOL BOARD GOVERNANCE POLICY.....	79
SCHOOL BOARD MEETING INFORMATION.....	79
MANAGEMENT STRUCTURE AND ORGANIZATIONAL CHARTS	80
MISSION, VISION AND CORE VALUES.....	93
STRATEGIC PLAN.....	94
STATE CODE REQUIREMENTS FOR K-12 EDUCATION FINANCE	101
BUDGET PROCESS AND TIMELINE	102
BUDGET PROCESS OVERVIEW.....	103
BUDGET CALENDAR.....	104
FUND STRUCTURE	106
BASIS OF BUDGETING	110
BASIS OF ACCOUNTING	112
COUNTY FISCAL POLICIES.....	114
FINANCIAL SECTION.....	119
MAJOR CLASSIFICATIONS OF REVENUES AND EXPENDITURES	120
FY 2023 ADOPTED BUDGET RESOLUTION	123
ALL FUNDS SUMMARY	126
SUMMARY BY FUND	152
<i>Fund 1000 Commonwealth Governor’s School (CGS)</i>	<i>153</i>
<i>Fund 2000 Rappahannock Juvenile Detention Center</i>	<i>174</i>
<i>Fund 3000 Food Service</i>	<i>181</i>
<i>Fund 4000 Regional Adult Education.....</i>	<i>190</i>
<i>Fund 5000 Operating.....</i>	<i>196</i>
<i>Fund 6000 Capital Improvement Plan (CIP).....</i>	<i>244</i>
<i>Fund 7000 Fleet Service.....</i>	<i>253</i>
BUDGET OVERVIEW	261
ADOPTED BUDGET CHANGES FROM PRIOR YEAR.....	264
KEY FACTORS AFFECTING BUDGET DEVELOPMENT	266
SIGNIFICANT TRENDS, INITIATIVES AND CHALLENGES	268
THREE YEAR FORECAST	272
FUND BALANCE	274
DEBT OBLIGATIONS.....	275
OTHER POST-EMPLOYMENT BENEFIT OBLIGATIONS (OPEB).....	276
INFORMATIONAL SECTION.....	283
TAX BASE AND RATE TRENDS	284
BOND AMORTIZATION SCHEDULE	286
ALLOCATION OF POSITIONS (FTE).....	287
BENCHMARK DATA	289
PER PUPIL EXPENDITURES.....	296
ESTIMATED REQUIRED LOCAL EFFORT	298
ENROLLMENT TRENDS AND FORECAST	300
STUDENT DEMOGRAPHICS.....	302
STUDENT PERFORMANCE MEASURES.....	304
CLASS SIZES	308
SCHOOL ALLOCATION METHODOLOGY	311
ELEMENTARY SCHOOL PROFILES	313
MIDDLE SCHOOL PROFILES	330

HIGH SCHOOL PROFILES	337
TEACHER SALARY PAY SCALES	343
HOURLY RATES FOR SUBSTITUTES/HOURLY EMPLOYEES	347
STIPENDS	349
ACRONYM LIST	352
GLOSSARY	354

Acknowledgements

The Spotsylvania County Public Schools Budget Office extends its sincere appreciation to all those whose efforts contributed to the successful completion of the FY 2023 budget process and the production of the School Board's Adopted Financial Plan and Capital Improvement Plan. Staff from the school division and the county government, advisory groups, students, parents, and other citizens worked collaboratively giving countless hours and effort to assist us in presenting this comprehensive document. We are further grateful to the School Board and staff for the valuable assistance they will provide throughout the year in successfully executing these annual operating and capital budgets.

SCPS Budget Team

Prashant Shrestha
Chief Business Officer

Malysa Rhodes
Director of Finance

Phil Trayer
Senior Financial Analyst

Joy Walton
Senior Financial Analyst

Tatiana Kooistra
Financial Systems Analyst

Melissa Webster
Budget Analyst

Susan Newton
Budget Consultant

This budget document is a publication of Spotsylvania County Public Schools. Questions or comments may be sent to the Finance Department Budget Office, 8020 River Stone Drive, Fredericksburg, VA 22407, phone (540) 834-2500, fax (540) 834-2553, or go to spotsylvania.k12.va.us.

The Spotsylvania County Public School Board is committed to policy of nondiscrimination with regard to sex, sexual orientation, gender, gender identity, race, color, national origin, disability, religion, ancestry, age, marital status, pregnancy, childbirth, or related medical conditions, military status, genetic information, or any other characteristic protected by law. This commitment prevails in all of its policies and practices concerning staff, students, educational programs and services, and individuals and entities with whom the Board does business. For more information, go to spotsylvania.k12.va.us.

Budget Document Recognitions



This Meritorious Budget Award is presented to

SPOTSYLVANIA COUNTY PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2018–2019.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'T E Wohlleber'.

Thomas E. Wohlleber, CSR
President

A handwritten signature in black ink, reading 'Siobhán McMahon'.

Siobhán McMahon, CAE
Chief Operating Officer

Transmittal letter from the School Board Chair



SPOTSYLVANIA
COUNTY PUBLIC SCHOOLS

8020 River Stone Drive • Fredericksburg • Virginia 22407
P 540.834.2500 • F 540.834.2550 • TDD 540.834.2557
www.spotsylvania.k12.va.us

June 30, 2022

Timothy J. McLaughlin, Chair
Spotsylvania County Board of Supervisors

Dear Mr. McLaughlin,

The Spotsylvania County School Board is pleased to share the details of our Adopted Budget for Fiscal Year 2023. The mission of Spotsylvania County Public Schools is to collaboratively prepare our students for their futures by empowering them to develop essential skills and providing them access to multiple pathways. Expanding upon this critical mission is the SCPS Strategic Plan – Engage 2025: Innovative Pathways to the Future, which continues to provide a roadmap in our efforts to increase student achievement and allocate resources equitably. This School Board Adopted Budget is in alignment with our strategic goals of preparing all students to be college and career ready through a culture of collaboration with the staff and community in a safe, caring, engaging and healthy learning environment.

The FY 2023 Adopted Budget totaling \$434,369,500 in seven funds is an increase of 25.5% over the adopted budget for FY 2022. State funding (including sales tax) for FY 2023 is expected to total \$191.2M, an increase of \$28.5M or 17.5% above the FY 2022 Adopted budget state funding amount. Federal revenue of \$60.2M represents a significant increase of \$41.2M above FY 2022, primarily due to the inclusion of pandemic related funding at the adopted stage for FY 2023. The increase in Loan and Bonds funding of \$6.7M is directly related to the 2021 approved Bond Referendum along with State and Federal funding for facility enhancements and improvements. The County transfer for FY 2023 has increased by \$5.8M over FY 2022, reflecting the inclusion of one-time funding to support both a study and modernization of the teacher pay scales. The Other revenue estimate is slightly above the FY 2022 Adopted Budget by \$258K or 2.3%.

The four primary goals guided the School Board in all decision-making related to the development and adoption of its FY 2023 Budget. They are: 1) student learning, 2) student and staff well-being, 3) professional growth and organizational resources, and 4) community engagement. To maximize the resources available for furthering these goals, the FY 2023 budget process began with a thorough examination of the current budget to identify potential savings. We are pleased to share that this exercise yielded an overall reduction in the base budget of \$2.0M.

TOGETHER - WE PREPARE OUR STUDENTS FOR THEIR FUTURE.



SPOTSYLVANIA
COUNTY PUBLIC SCHOOLS

8020 River Stone Drive • Fredericksburg • Virginia 22407
P 540.834.2500 • F 540.834.2550 • TDD 540.834.2557
www.spotsylvania.k12.va.us

Highlights of the FY 2023 Budget:

- This budget includes an across the board pay increase of 5% for all teachers and support staff; provides substantial increases in starting pay for bus drivers and custodial staff; and includes increases in academic and athletic supplement pay as well.
- This budget looks to the future to keep pace with our competitors' salary scales by funding a plan to modernize the teacher pay scale, address compression, and reward experience and incentivize education.
- This budget includes new 54.0 FTE positions to address the State staffing requirements for counselors, general education teachers, special education staff, student health/wellness staff, technology resource staffing, and English Language Learner teachers.
- This budget funds 13 additional paraprofessional FTEs for elementary schools.
- This budget increases school budget operating allocations by providing additional funding for elementary school music and physical education as well as middle school/high school career and technical programs (CTE) and technology.
- It is important to note that this budget reflects substantial increases in federal funding – as mentioned earlier, specifically in pandemic grants and other grants such as Head Start, Carl Perkins, Special Education preschool and several Title grants. In all cases, the allocation of increased federal funding supports the goals set forth for budget development and meets requirements attached to these grants.

In summary, our FY 2023 budget investments are primarily focused on employee compensation, increasing student success through additional human capital, and instructional and operational materials and resources.

The School Board appreciates the partnership with the Board of Supervisors that has allowed us to invest additional funding to support our budgetary goals. Throughout the budget process, we remained attentive to the voice of our community as we made important financial decisions for the future of Spotsylvania County Public Schools. The additional funds will be invested wisely and will

TOGETHER - WE PREPARE OUR STUDENTS FOR THEIR FUTURE.



SPOTSYLVANIA
COUNTY PUBLIC SCHOOLS

8020 River Stone Drive • Fredericksburg • Virginia 22407
P 540.834.2500 • F 540.834.2550 • TDD 540.834.2557
www.spotsylvania.k12.va.us

have a direct, positive impact on the educational services we provide to the children of Spotsylvania County. We look forward to our continued work together to ensure all students in Spotsylvania County Public Schools receive a quality education.

Sincerely,

A handwritten signature in black ink that reads "Kirk Twigg".

Mr. Kirk Twigg, Chair
Spotsylvania County School Board

TOGETHER - WE PREPARE OUR STUDENTS FOR THEIR FUTURE.

Guide for Document Use

An effective budget document presents a clear, logical, and comprehensive representation of facts and data related to the adopted budget for the coming fiscal year. This format of this document is intended to present these facts and data in an easy to understand and transparent manner, reflecting how revenue for local public education is generated and allocated. It also presents historical data that will help the reader understand the context around budget decisions made for FY 2023 and beyond. Further, the document's format conforms to the standards set forth by the Association of School Business Officials (ASBO) Meritorious Budget Award Program. In this regard, the following information is organized into four major sections: 1) the executive summary, 2) the organizational section, 3) the financial section, and 4) the informational section. These sections are listed and defined below.

1. The **Executive Summary Section** is intended to be a stand-alone "liftable" component as required by ASBO. As such, this section presents a comprehensive summarized picture of Spotsylvania County Public Schools and its budget. The information provided here appears in the other three major sections together with other valuable information intended to provide the reader further context.
2. The **Organizational Section** includes the school division's organizational and management structure, organization chart, strategic plan (vision, mission, core values, goals and strategies), budget development process, and related policies and practices.
3. The **Financial Section** includes summary and detailed budget data for all school division funds combined. This section is further subdivided into each of the funds including: Fund 1 - the Commonwealth Governor's School, Fund 2 - the Rappahannock Regional Detention Center, Fund 3 - Food Service, Fund 4- Regional Adult Education, Fund 5 – Operating, Fund 6 – Capital Projects (CIP), and Fund 7 - Fleet Service (an internal service fund). Included with debt service data are bond amortization schedules for all current indebtedness. The Capital Projects Fund section includes a summary of the Capital Improvement Plan (CIP), which is the school division's five-year long-range plan for capital projects for 2023-2027.
4. The **Informational Section** includes relevant information to provide the reader a broader picture of Spotsylvania County Public Schools including, but not limited to, cost per pupil, student enrollment trends, performance measures, and student demographics.



Executive Summary

The **Executive Summary Section** is intended to be a stand-alone “liftable” component as required by the Association of School Business Officials (ASBO). As such, this section presents a comprehensive summarized picture of Spotsylvania County Public Schools and its budget. The information provided here also appears in the other three major sections together with other valuable information intended to provide the reader further context. The information here reflects the standards and best practices in public education for budget, planning and reporting.



Organizational Component

Spotsylvania County



Located 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.



This convenient location, together with 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 13th 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 32 schools and centers: 17 elementary schools, 7 middle schools, 5 high schools, a career & technical center, and two alternative learning centers.

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.



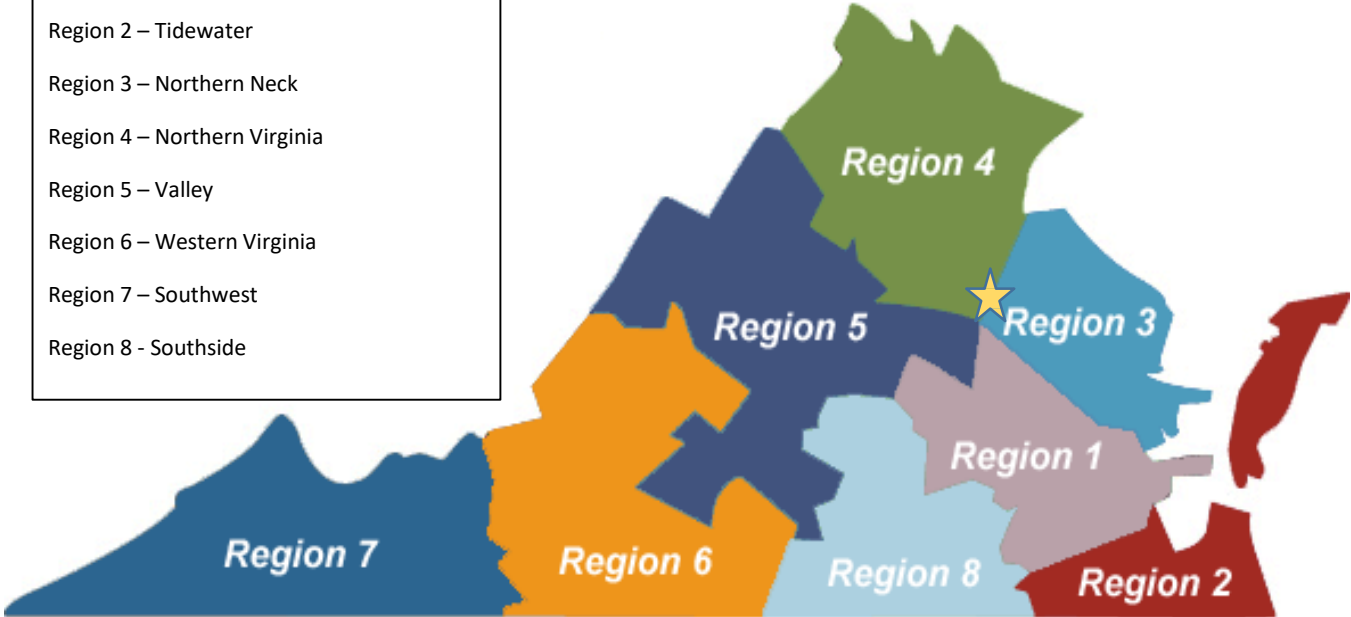
The annual financial plan is the foundation for financial management of the school division. The Superintendent is responsible for administering this plan. The School Board has designated the Superintendent and certain other individuals as agents and deputy agents with the authority to approve expenditures 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 is divided into eight 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



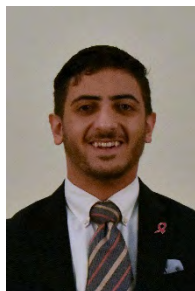
Chancellor District

Ms. Dawn Shelley



Courtland District

Mr. Rabih Abuismail



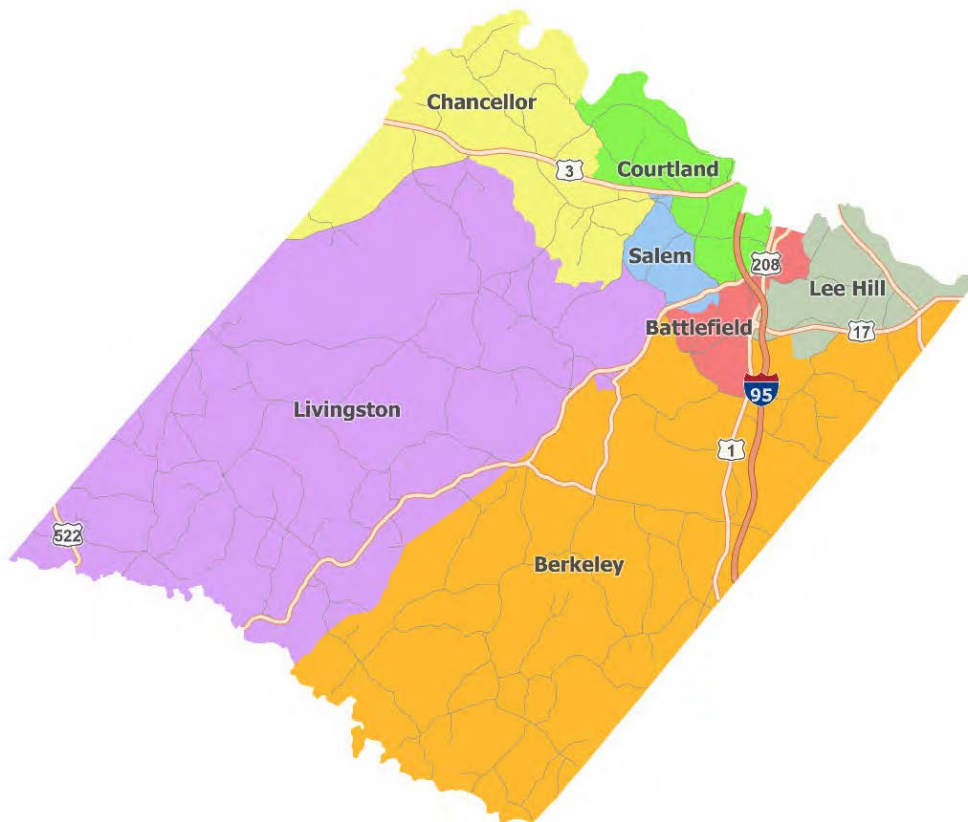
Lee Hill District

Mrs. Lisa A. Phelps



Salem District

Dr. Lorita C. Daniels

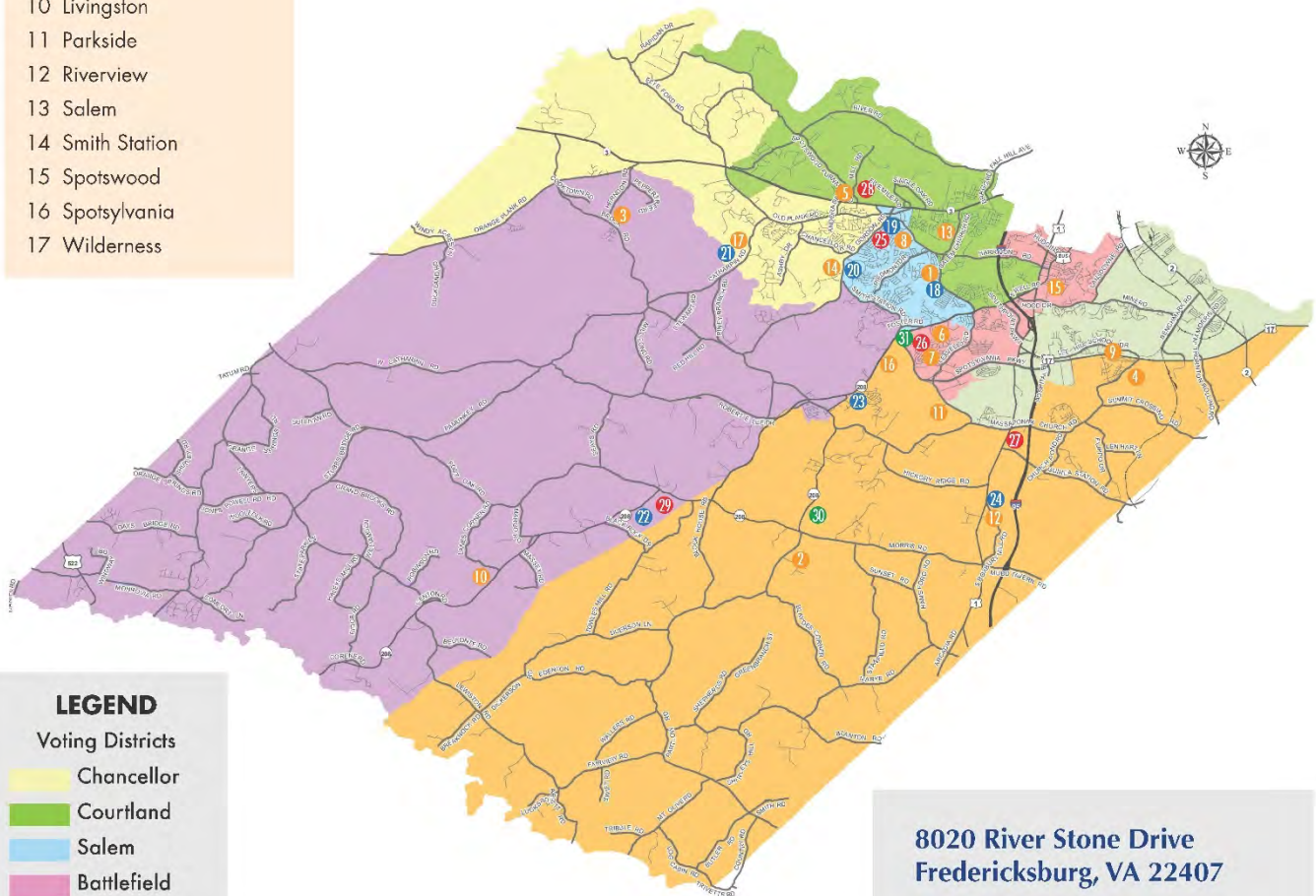


VOTING DISTRICTS AND SCHOOL LOCATIONS



SPOTSYLVANIA
COUNTY PUBLIC SCHOOLS

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



LEGEND
Voting Districts

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

**8020 River Stone Drive
Fredericksburg, VA 22407**

**P 540.834.2500
F 540.834.2550**

www.spotsylvania.k12.va.us

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 and may sue, be sued, contract, be contracted with, and purchase, take, hold, lease, and convey school property, both real and personal. School Board members shall have no authority or duties except such as may be assigned to them by the School Board as a whole.

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 the 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 are 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.](#)

Spotsylvania County Public Schools Snapshot

2021-2022 Division Snapshot

Together, we prepare our students for their future.

Successes

On-Time Graduation	Advanced Studies Diplomas Earned	Graduates Pursuing Higher Education
90.3%	50.3%	76%

- 1 National Blue Ribbon Award School
- 3 Purple Star Schools
- 100% Full Accreditation Status
- 100% of High Schools have met the Graduation Completion Index (GCI) of 85 points for the state
- 704 Career & Technical Education Completers

Special Programs

- Pre-school
- JROTC
- 25 Advanced Placement Courses
- 30 International Baccalaureate Courses
- 10 Dual Enrollment Courses
- STEM Courses/Academics
- Courthouse Academy
- Advanced Placement Capstone
- Special Education - Gateway
- Commonwealth Governor's School
- Future Educators Academy

Operations & Facilities

- 17 Elementary Schools (PK-5)
- 7 Middle Schools
- 5 High Schools (9-12)
- 1 Career & Technical Center
- 2 Alternative Learning Centers
- Over 405,000 meals served each month
- Buses travel 20,943 miles daily



Staff

- 1,846 Teachers
- 114 Administrative Staff*
- 1,262 Support Staff
- 62 Other Licensed Staff
- 13 Average Years Experience
- 57% of Teaching Staff have Masters and/or Doctorate
- 26 National Board Certified Teachers
- 71% of Staff Live in Spotsylvania County

*Number includes Interns and Activities Directors

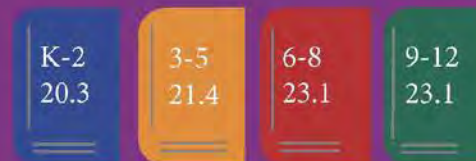
Student Overview

- 14% Special Ed
- 10% Gifted Ed
- 9% English Language Learners
- 46% Enrolled in the Free & Reduced Lunch Program

2018	2019	2020	2021
54% White 18% Black 17% Hispanic 2.6% Asian 7% Other	53% White 18% Black 19% Hispanic 3% Asian 8% Other	49% White 19% Black 20% Hispanic 3% Asian 9% Other	48% White 19% Black 21% Hispanic 3% Asian 9% Other

Enrollment & Class Size

Student Enrollment (Pre-K through 12): 23,871



*Grades 6-8 and 9-12 are based on core classes



SPOTSYLVANIA COUNTY PUBLIC SCHOOLS

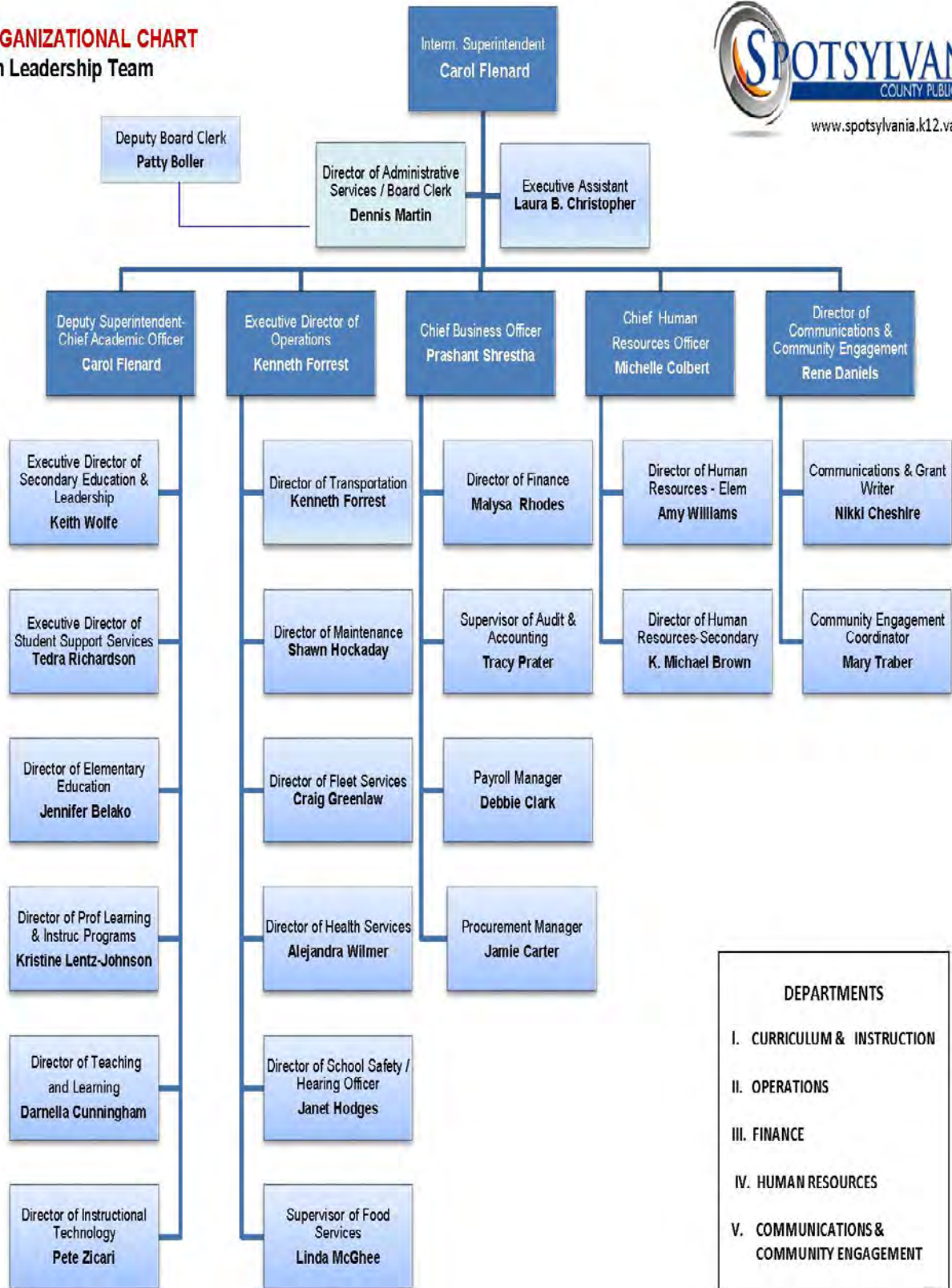
*Numbers current as of October 25, 2021

Management Structure and Organizational Chart

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. SCPS serves students from preschool to grade twelve and is comprised of 32 schools and centers: 17 elementary schools, 7 middle schools, 5 high schools, 1 career and technical center and 2 alternative education centers. The Superintendent reports to the School Board and works closely with the senior executive leadership team to oversee the day-to-day operations of the division. The Assistant Superintendent of Instruction (Chief Academic Officer) administers the overall instructional operations, division-wide professional development, and technology. The Chief Business Officer manages the budget and oversees procurement, accounts payable, payroll, grants, audit, school activity funds and the accounting functions. The Director of Administrative Services administers the division-wide strategic plan, as well as assists Human Resources with certain administrative functions. The Executive Director of Operations is responsible for school food service, pupil transportation, fleet services, health services, maintenance, and capital improvement projects (CIP). The Executive Director of Human Resources administers recruiting and personnel management. The Executive Director of Secondary Education and Leadership provides oversight to the secondary schools, school counseling, and programs such as career and technical education and the governor's school. The Executive Director of Student Support Services provides oversight for special education, counseling, social services, and gifted programs. The Director of Elementary Education directly administers the instructional operations of the elementary schools, preschool services and Title I. The Director of Communications and Community Engagement provides support for media relations, community relations, and business partnerships, as well as promotes the Division through social media, traditional media, community ties, and oversees the division's Print Shop.



2021-2022 ORGANIZATIONAL CHART
Division Leadership Team



- DEPARTMENTS**
- I. CURRICULUM & INSTRUCTION
 - II. OPERATIONS
 - III. FINANCE
 - IV. HUMAN RESOURCES
 - V. COMMUNICATIONS & COMMUNITY ENGAGEMENT

FY 2023 Adopted Budget Resolution

A RESOLUTION BY THE SCHOOL BOARD OF THE COUNTY OF SPOTSYLVANIA TO ADOPT THE FISCAL YEAR (FY) 2023 BUDGET

WHEREAS, the School Board of the County of Spotsylvania (hereinafter "School Board") is charged by the Section 22.1-89 of the *Code of Virginia* with the management and control of funds made available for Spotsylvania County Public Schools; and

WHEREAS, the School Board has exercised due diligence in setting budget goals at its pre-budget work session on November 15, 2021, and reviewing the proposed budget submitted by the Superintendent on January 25, 2022; and

WHEREAS, the School Board received the Superintendent's proposed budget on January 25, 2022, and received comments on the Superintendent's proposed budget from the citizens of Spotsylvania County on February 7, 2022, at a duly advertised public hearing; and

WHEREAS, the School Board revised the Superintendent's proposed budget and approved the School Board's budget on February 14, 2022, and submitted and presented its approved budget to the Spotsylvania County Board of Supervisors on February 22, 2022, in the amount deemed necessary for support of its public schools for the fiscal year 2023 (FY 2023); and

WHEREAS, on April 14, 2022, the Spotsylvania County Board of Supervisors approved that the local tax supported expenditures of the School Division's overall budget of \$434,369,520 (for all funds), shall not exceed \$138,081,416 of local funds; therefore, be it

RESOLVED that the School Board on this 25th day of April 2022, adopts the Spotsylvania County Public Schools' Budget and the Capital Improvement Plan (CIP) for Fiscal Year (FY) 2023, in the amount of \$434,369,520 for school operations in all funds, effective July 1, 2022, and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Operating Fund Budget for FY 2023 in the amount of \$360,751,187 (which includes \$2,329,095 for the Governor's School Fund 1000, \$1,120,313 for the Juvenile Detention Center Fund 2000, \$869,083 for the Regional Adult Education Fund 4000, and \$356,432,696 for the Operating Fund 5000); and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Food Service Fund 3000 Budget for FY 2023 in the amount of \$31,713,924; and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Capital Projects Fund 6000 Budget for FY 2023 in the amount of \$38,743,386; and be it


RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Joint Fleet Maintenance Fund 7000 Budget for FY 2023 in the amount of \$3,161,023; and be it

RESOLVED FURTHER, that the School Board adopts all compensation scales, hourly rates, athletic and academic stipends, health insurance rates for FY 2023, and authorizes the school administration to implement the approved teacher pay scale modernization plan in addition to the restructuring, reclassification, and reorganization of staff within the fiduciary limits set by the School Board; and be it

RESOLVED FINALLY, that the School Board authorizes the Superintendent or her authorized designee to take all necessary actions to give this resolution effect.

(Seal)



A teste 
Dennis W. Martin, Clerk

CERTIFICATE

The undersigned Superintendent of the School Board (the "School Board") of the County of Spotsylvania, Virginia (the "County") hereby certifies that:

1. A meeting of the School Board was duly called and held on April 25, 2022 (the "Meeting").


2. Attached hereto is a true, correct and complete copy of a resolution (the "Resolution") of the School Board entitled "A RESOLUTION BY THE SCHOOL BOARD OF THE COUNTY OF SPOTSYLVANIA TO ADOPT THE FISCAL YEAR (FY) 2023 BUDGET," as recorded in full in the minutes of the Meeting and duly adopted by a majority of the members of the School Board present and voting during the Meeting.

3. A summary of the members of the School Board present or absent at the Meeting, and the recorded vote with respect to the Resolution, is set forth below:

Member Name	Present	Absent	Voting		
			Yes	No	Abstaining
Kirk Twigg, Chair	<u>X</u>	<u> </u>	<u>X</u>	<u> </u>	<u> </u>
April Gillespie, Vice Chair	<u>X</u>	<u> </u>	<u>X</u>	<u> </u>	<u> </u>
Nicole Cole	<u>X</u>	<u> </u>	<u>X</u>	<u> </u>	<u> </u>
Dawn Shelley	<u>X</u>	<u> </u>	<u>X</u>	<u> </u>	<u> </u>
Rabih Abuismail	<u>X</u>	<u> </u>	<u>X</u>	<u> </u>	<u> </u>
Lisa A. Phelps	<u>X</u>	<u> </u>	<u>X</u>	<u> </u>	<u> </u>
Lorita C. Daniels	<u>X</u>	<u> </u>	<u>X</u>	<u> </u>	<u> </u>

4. The Resolution has not been repealed, revoked, rescinded or amended, and is in full force and effect on the date hereof.

Dated: April 25, 2022

Signature: 

Name: Dr. Carol E. Flenard

Title: Interim Superintendent

(SEAL)



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

- § 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.

- 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.

Budget Calendar

Spotsylvania County Public Schools Critical Budget Dates FY 2023 October 2021 - June 2022				
<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>				
Approved: 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	5:30 p.m. 5:00 p.m.	School Board Meeting Please note the change in location	Pre-Budget Work Session on FY 2023 Budget This meeting will be held in the Auditorium of Chancellor High School, 6300 Harrison Road, Fredericksburg, VA 22407
DECEMBER 2021 Meetings				
12/13/2021	Monday	5:30 p.m.	School Board Meeting Please note the change in location	Regular Meeting This meeting will be held in the Auditorium of Massaponax High School, 8201 Jefferson Davis Highway, Fredericksburg, VA 22407
JANUARY 2022 Meetings				
1/10/2022	Monday	5:30 p.m.	School Board Meeting Please note the change in location	Regular Meeting - Board Reorganization Meeting/Selection of Chair and Vice Chair This meeting will be held at Riverbend High School, 12301 Spotswood Furnace Road, Fredericksburg VA 22407
1/18/2022	Tuesday	5:30 p.m.	School Board Meeting	Regular Meeting
1/25/2022	Tuesday	6:30 p.m.	School Board Meeting	Special Meeting - Superintendent Presents Recommended FY 2023 Budget to School Board
1/31/2022	Monday	5:30 p.m.	School Board Meeting	Budget Work Session
FEBRUARY 2022 Meetings				
2/7/2022	Monday	5:30 p.m.	School Board Meeting	Budget Work Session, Public Hearing on the FY 2023 Budget
2/8/2022	Tuesday	4:30 p.m.	Board of Supervisors Meeting	County Administrator Presents Recommended FY 2023 Budget to Board of Supervisors, Holbert Building
2/14/2022	Monday	5:30 p.m.	School Board Meeting	Regular Meeting - School Board Approves FY 2023 Budget and CIP for 2023-2027
2/15/2022	Tuesday	6:00 p.m.	Board of Supervisors Meeting	Board of Supervisors Budget Work Session, Holbert Building
2/22/2022	Tuesday	6:00 p.m.	Board of Supervisors Meeting	Board of Supervisors Budget Work Session, CBRC Presentation, School Board Presents FY 2023 Budget, BOS make Advertised Tax Rate Decision, Holbert Building

Spotsylvania County Public Schools Critical Budget Dates FY 2023 October 2021 - June 2022				
<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>Approved: 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:

Blue text indicates Board of Supervisors Meeting.

Black text indicates School Board Meeting.

Red text indicates change to original approved calendar.

The FY 2023 Budget was adopted at the April 25, 2022, School Board Meeting. 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 school divisions to 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.

Financial Component

Budget Overview

Spotsylvania County Public Schools is the 13th largest school division in the Commonwealth of Virginia with 32 schools and centers providing instructional programming for students. The division is funded by a combination of state, local and federal funds. The General Assembly approves a budget annually which funds programs in these categories:

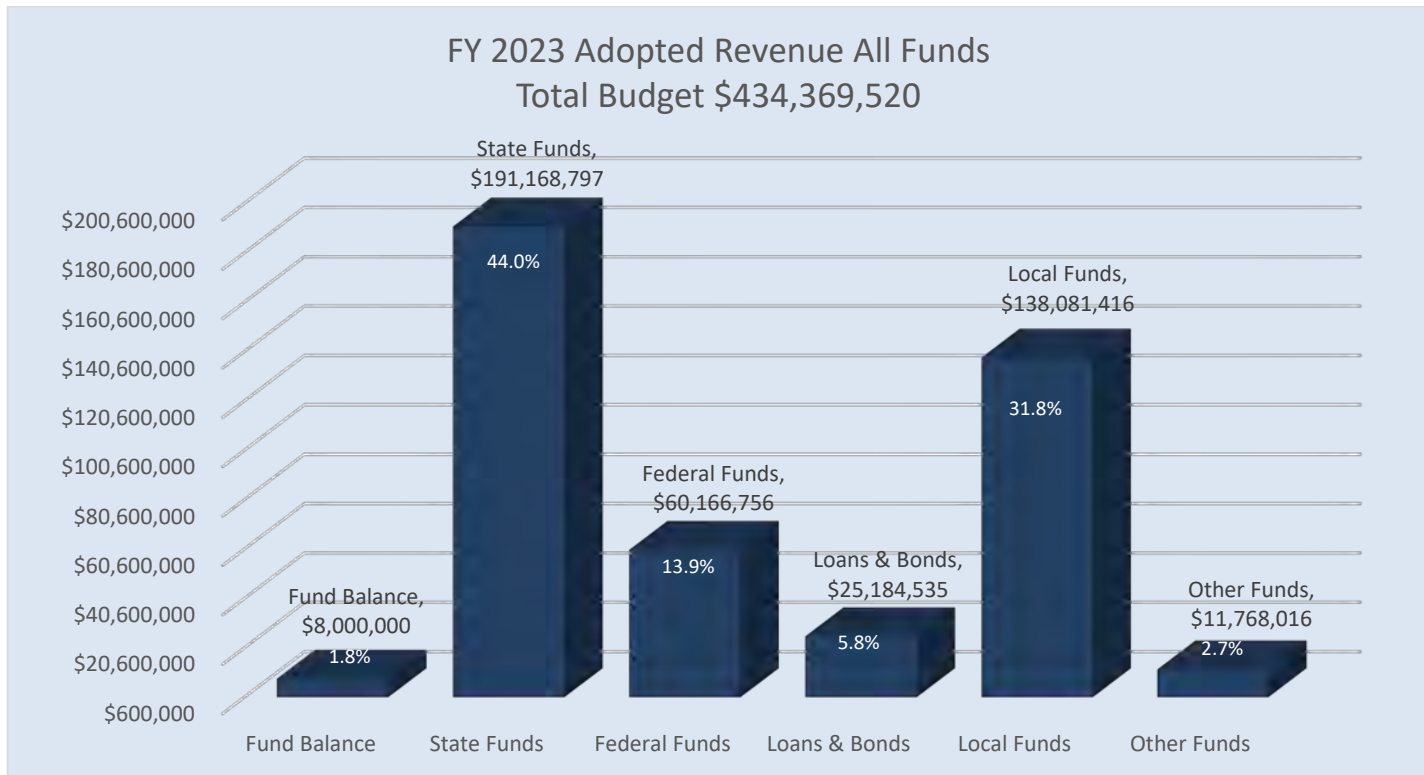
- Standards of Quality (SOQ) programs such as Basic Aid, Sales Tax, Special Ed, VRS, Textbooks, Remedial Summer school, English Learners
- Incentive programs such as Commonwealth Governor’s School, Technology, Preschool, Compensation Supplements
- Categorical programs such as Adult Education, School Lunch, Special Education Homebound and State-Operated programs
- Lottery-funded programs such as Early Reading Intervention, K-3 Primary Class Size Reduction, Algebra Readiness, Infrastructure and Operations

The State Code of Virginia requires localities to provide a share of funding to public school divisions so that the divisions can maintain educational programs that meet the commonwealth's Standards of Quality (SOQ). Direct Aid provided to school divisions is allocated primarily on a per pupil basis. One key formula-driven State funding component is the Local Composite Index (LCI). The LCI determines a locality’s ability to pay education costs fundamental to the commonwealth’s Standards of Quality (SOQ). The LCI is calculated using three indicators of a locality’s ability-to-pay: (1) true value of real property, (2) adjusted gross income and (3) taxable retail sales. Each locality’s index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent. Spotsylvania County Public Schools’ LCI for fiscal years 2022 & 2023 is 36.61%. The division’s LCI increased from 2014 to 2022 but has decreased somewhat for the 2022-2024 biennium, as shown in the table below. When the LCI increases, state funding declines with the expectation of increased ability to pay from the locality.

Local Ability to Pay		
Biennium	Locality Share	State Share
2012-2014	33.26%	66.74%
2014-2016	35.55%	64.45%
2016-2018	36.17%	63.83%
2018-2020	36.27%	63.73%
2020-2022	37.22%	62.78%
2022-2024	36.61%	63.39%

While public education is primarily a state and local responsibility, the school division does receive financial assistance from the federal government in support of specific federal initiatives and mandates.

In summary, the fiscal year 2023 Adopted Revenue Budget is as follows:



SCPS’ Strategic Plan continues to serve as the blueprint, guide, and compass for continuous improvement and achievement. Each year we ensure budget goals and allocation of resources are aligned with the strategic goals of preparing all students to be college and career ready through a culture of collaboration with the staff and community in a safe, caring, engaging and healthy learning environment. First, and most importantly, our employees are inarguably the key to what we do and how well we do it. Consequently, it is important that the division rewards their loyalty, hard work, excellence in performance amidst increasing demands and increasing shortages within employee groups. Further, with increased expectations and accountability at the state and federal levels, it is critical that additional resources are directed towards increasing student achievement. Adequate funding is also needed to support the operation of more than 32 facilities. In addition, Spotsylvania’s large geographical area requires additional resources to support student transportation.

These identified budget priorities align with the strategic plan:

- Attracting, Retaining, and Investing in High Quality Teachers and Staff
- Increasing Student Learning and Achievement
- Supporting Safe, Engaging, and Equitable Learning Environments

The FY 2023 Adopted Budget was built with a focus on these priorities and, in summary, includes the following:

- Recognition of year over year salary savings that increased the capacity for additional needs in the budget
- Compensation adjustments to provide 5% salary increases for all eligible employees as well as a funding for a first step in modernizing the teachers' salary scales to improve competitiveness and relieve salary compression
- Increases in athletic and academic stipend pay and in the minimum wage paid to our hourly employees to respond to VHSL and federal mandates
- Additional instructional and student support positions to respond to state mandates and our changing demographics – a number of these positions will also ensure maintenance of appropriate class sizes
- The inclusion of federal pandemic funding – primarily as a placeholder for appropriation – that will permit the School Board to plan and respond to challenges related to the Covid-19 pandemic
- Set-asides for restricted funding such as state funding at-risk programs and
- Increases in resource allocations for schools, particularly in the areas of elementary music programs, physical education, middle and high school career and technical programming, and technology support at all levels.

Revenue Highlights

The FY 2023 School Board's Adopted Revenue Budget is \$434,369,520 or a 25.54% increase over the FY2022 Adopted Budget. However, less the Capital Improvement Plan (CIP) budget of \$38,743,386, the revenue budget is \$395,626,134 representing a net increase of 20.80% over the fiscal 2022 Adopted Revenue Budget. The total revenue budget consists of seven revenue sources: State Sales Tax, Other State Revenue, Federal Revenue, Spotsylvania County Revenue, Other Local Revenue, Loans and Bonds Revenue and Fund Balance. The primary sources of revenue for SCPS are State and county funding.

State Revenues

The combined State Sales Tax and other State Funds equates to \$191,168,797, an increase of \$28,480,582 or 17.51% from FY 2022 to FY 2023. These revenues represent approximately 44.01% of the school division's FY 2023 revenues.

County Revenue

This budget includes County Funds of \$138,081,416, an increase of \$5,800,000 or 4.38%. Local revenues represent 31.79% of the SCPS FY 2023 revenues.

Federal Revenues

Federal funds total \$60,166,756, an increase of \$41,153,635 or 216.45% from FY 2022 to FY 2023. Federal revenues represent 13.85% of total SCPS FY 2023 revenues.

Other Revenues

Other Revenues total is \$11,768,016, an increase of \$258,421 or 2.25%. This increase is primarily due to the anticipated increase in facility use fees above the amount received during the height of the pandemic, that is, returning to the usage level of past school years prior to the onset of Covid – 19. Other revenues represent 2.76% of SCPS total budget for FY 2023.

Loans and Bonds Revenue (CIP)

Loans and bonds revenue total \$25,184,535, an increase of \$6,675,007 or 36.06% more than FY 2022. This increase is primarily associated with the 2021 Bond Referendum and voter approved capital improvement projects. CIP revenues are restricted and represents 5.81% of the SCPS total budget in FY 2023.

Fund Balance

For FY 2023, the budgeted Food Service Fund Balance is \$8,000,000, or an increase of nearly \$6M and contributes 1.88% to the overall budget.

Expenditure Highlights

The FY 2023 School Board's Adopted Expenditure Budget is \$434,369,520.

Expenditure by Category

This Adopted Budget includes the eight state-prescribed expenditure categories: instruction, administration/attendance & health, transportation, maintenance, capital projects, technology, debt service, and food service.

Instruction

The Adopted Instruction expenditure budget is \$253,803,425 or 58.43% of the total budget. The net increase over the FY 2022 Adopted Budget is \$35,608,221 or 16.32%.

Administration/Attendance & Health

The Adopted Administration/Attendance & Health expenditure budget is \$15,982,489 or 3.68% of the total budget which reflects a net increase of \$3,907,903 or 32.36%.

Transportation

The Adopted Transportation/Fleet combined expenditure budget by category is \$25,915,471 or 5.97% of the total budget, which includes an increase of \$2,896,521 or 12.58%.

Maintenance

The Adopted Maintenance expenditure budget is \$31,866,419 or 7.34% of the total budget, which reflects an increase of \$8,587,487 or 36.89%.

Capital Projects

The Adopted Capital Projects budget is \$38,743,386 or 8.92% of the total budget, which includes a \$20,233,858 increase or 109.32%. This increase is directly related to the 2021 approved Bond Referendum together with State and Federal funding for facility enhancements and improvements.

Technology

The Adopted Technology expenditure budget is \$15,217,636, which is 3.50% of the total budget, reflecting an increase of \$4,426,967 or 41.03% above the FY2022 Adopted budget.

Debt Service

The Adopted Budget for Debt Service is \$28,811,932 or 6.63% of the total budget, which is a decrease of \$112,434 or a 0.39% reduction.

Food Service

The Adopted Food Service expenditure budget is \$24,028,761, which is 5.53% of the total budget, or an increase of \$12,816,159 or 114.30% over the FY2022 Adopted budget. This increase is due primarily to federal pandemic funding.

Expenditures by Summary Object

Salaries/Wages

The adopted salaries/wages expenditure budget is \$201,507,045, a net increase of \$24,373,254 or 13.76%. Additional positions to meet federal and state compliance requirements are a significant portion of this increase. This includes school counselors (3 FTEs), general education teachers (14 FTEs), special education teachers and paraprofessionals (19 FTEs), specialized student support positions – primarily psychologists and social workers (8 FTEs), technology resource teachers (3 FTEs) and English as a Second Language teachers (7 FTEs). The district plans to add paraeducators (13 FTEs) for elementary support and grant related positions (45 FTEs). Another significant portion of the increase is attributable to a 5% salary increase for teachers and support staff, including hourly pay increases for non-contracted custodial and bus driver staffing. The School Board has approved a plan to modernize the teacher pay scale, to include a pay scale study. An increase for athletic and academic stipends of 2.5% and funding for a required minimum wage increase to \$12 per hour.

Fiscal Year	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY22 Adopted	FY23 Adopted
Salary Adjustments	4% pay increase for Teachers & Support Staff 2% pay increase for Administrators Evergreen market adjustments (Year 1 of 3)	4% pay increase for Teachers & Support Staff 3% pay increase for Administrators Evergreen market adjustments (Year 2 of 3)	None \$900 One-time bonus for all employees (approved during FY21 not as part of the adopted budget)	5.5% pay increase for Teachers & Support Staff 5% pay increase for Administrators Bus Driver longevity pay increase Evergreen market adjustments (Year 3 of 3) Mandated minimum wage increases for Hourly Employees \$0.75 Hourly Employee increase for rates already above minimum wage Tiered Bonus based on eligibility ranging from \$250-\$1,000 (approved during FY22 not as part of the adopted budget)	5% pay increase for Teachers & Support Staff Plus, Teacher Pay Scale Modernization (All Teachers received a step and scale were modified to address distance between grades) 5% pay increase for Administrators Mandated minimum wage increases plus for Hourly Employees whose rates are already above minimum wage a 5% increase

Between FY 2008 and FY 2014 – at the height of the recession, 297 FTEs were eliminated. In the years that followed, the division began to slowly restore some of these positions. Approximately 110 net full-time equivalent (FTE) positions were eliminated through attrition. However, more than 50% of the positions were eliminated through a voluntary Early Retirement Incentive Program (ERIP) with the effective dates of June 30, 2009, June 30, 2010, June 30, 2011, and June 30, 2016. SCPS has continued to restore positions and add new positions to respond to state mandates. The FY 2023 Adopted Budget position increases are primarily in the area of instruction.

FY19 Adopted FTEs	FY20 Adopted FTEs	FY21 Adopted FTEs	FY22 Adopted FTEs	FY23 Adopted FTEs
3,194	3,246	3,240	3,284	3,484

Employee Benefits

The Adopted benefits expenditure budget is \$81,802,993, which reflects an increase of \$5,332,194 or 6.97%. The net increase in VRS benefits is directly attributable to several factors, including salary adjustments, FTE additions, a correction of an error in the FY 2022 adopted budget that did not assign VRS benefits to vacant positions and increases in annual leave payout and disability insurance to bring these accounts to a level of actual expenditures. VRS benefit rates are expected to remain stable for FY 2023 as shown in the trend data table below:

Description	FY2019 Adopted	FY2020 Adopted	FY2021 Adopted	FY2022 Adopted	FY2023 Adopted
VRS/Retiree Health Credit Rate (Professional Group)	21.88% (16.88% Paid by employer, 5% paid by employee)	21.88% (16.88% Paid by employer, 5% paid by employee)	22.83% (16.62% Paid by employer, 6.21% paid by employee)	22.83% (16.62% Paid by employer, 6.21% paid by employee)	22.83% (16.62% Paid by employer, 6.21% paid by employee)
VRS Rate (Non- Professional Group)	11.30% (6.30% Paid by employer, 5% paid by employee)	11.30% (6.30% Paid by employer, 5% paid by employee)	11.52% (6.52% Paid by employer, 5% paid by employee)	11.52% (6.52% Paid by employer, 5% paid by employee)	11.52% (6.52% Paid by employer, 5% paid by employee)
Health Insurance Rate Increases*	Employer Varied Increases for Employees	No Increases	No Increases	No Increases	No Increases
Group Life Insurance Rate Increases	1.31% (Paid by employer)	1.31% (Paid by employer)	1.34% (Paid by employer)	1.34% (Paid by employer)	1.34% (Paid by employer)

*Health Insurance Reserves at time of FY23 Budget Adoption \$19M.

In FY 2018, to mitigate rising health insurance costs, the School Board embarked upon establishing a five-year Health Insurance Action Plan. Specifically, in FY 2018, the school division renegotiated prescription drug costs, raised its stop-loss deductible, increased dental premiums to employee by 25%, and employee medical premiums by 5% and overall reduced employer health care costs by \$1.8 million. To build capacity, the division continued to review and implement health insurance modernization strategies. The FY 2019 modernization strategies included increasing employee contributions since many employees have stated that they are willing to keep the rich plan and pay for it, added a new employee plus spouse tier, revised the KeyCare Expanded and KeyCare 500 plan design by increasing copays by \$5, revised the prescription formulary, revised prescription drug copayment charges, added a new prescription tier 4 level, and eliminated the KeyCare 200 plan. In the FY 2022 and FY 2023 adopted budgets, however, an increase in the healthcare budget to further address rising rates was not approved. While the overall budget has been able to cover claims in excess of the health care budget over the past two years, future budgets will need to address potential cost increases in addition to replenishing the health reserve for unanticipated costs going forward.

Overall, for the FY 2023 Adopted Budget, salaries/wages and employee benefits comprise 65.22% or \$283,310,038 of the total budget. When CIP and debt service expenditures are excluded, salaries/wages and employee benefits make up 77.2% of the budget.

Purchased Services

The Purchased Services expenditure budget is \$40,679,691, which reflects an increase of \$17,571,497 or 76.04%. This object code primarily consists of services acquired from outside sources on a fee basis or fixed income contract basis. The FY 2023 increase is primarily due to the increase to the CIP Maintenance projects for FY23 and purchased services related to ESSER funding.

Other Charges

The Other Charges expenditure budget is \$18,574,500, which reflects an increase of \$9,098,413 or 96.01%. The division has been awarded ESSER grant funding that can be utilized in FY 2023 and in FY 2024. However, to give flexibility to the school board for the allocation of these funds, the full amount has been budgeted in FY 2023. This decision accounts for a majority of the increase in FY 2023.

Materials and Supplies

The Materials and Supplies expenditure budget is \$16,542,022, which reflects an increase of \$5,870,864 or 55.02%. This object code includes articles or commodities that are consumed or materially altered when used and minor equipment that is not capitalized, including any equipment costing less than \$5,000. The division has been awarded ESSER grant funding that can be utilized in FY 2023 and in FY 2024. However, to give flexibility to the school board for the allocation of these funds, the full amount has been budgeted in FY 2023. This decision accounts for a majority of the increase in FY 2023.

Capital Outlay

The Capital Outlay expenditure budget is \$7,707,951 which reflects an increase of \$5,997,037 or 350.52%. This object code includes outlays that result in the acquisition of or additions to capitalized assets costing \$5,000 or more. This increase is primarily due to planned purchase of new equipment in Food Service.

Debt Service (Bonds)

The Debt Service budget of \$28,811,932 is a decrease of \$112,434 or 0.39% below the FY 2022 Adopted budget. This net decrease is due to new bond issuances for the FY 2023 CIP being offset by the retirement of older bonds.

CIP

The CIP budget of \$38,743,386 represents an increase of \$20,233,858 over the FY 2022 adopted budget. This increase is a direct result of the voter-approved bond referendum in November 2021 and the allocation of funding from the State School Construction Grant and the Federal CSLFRF HVAC Replacement/Improvement Grant.

In summary, resources are being targeted to provide employee pay increases, human capital to continue to meet Virginia Department of Education requirements and to support success for an increasingly diverse student population, as well as budget adjustments for other programmatic needs.

FY 2023 Summary of Adopted Budget

All Funds Revenue Budget Trends by Source

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
FUND BALANCE	\$0	\$0	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%	1.88%
Subtotal	\$0.00	\$0.00	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%	1.88%
Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$116,361,494	\$121,286,787	\$126,098,260	\$133,793,164	\$158,406,618	\$24,613,454	18.40%	36.47%
STATE SALES TAX	\$25,985,027	\$27,462,338	\$30,348,056	\$28,895,051	\$32,762,179	\$3,867,128	13.38%	7.54%
Subtotal	\$142,346,521	\$148,749,125	\$156,446,316	\$162,688,215	\$191,168,797	\$28,480,582	17.51%	44.01%
FEDERAL FUNDS	\$15,663,968	\$16,983,942	\$41,812,487	\$19,013,121	\$60,166,756	\$41,153,635	216.45%	13.85%
LOANS & BONDS	\$31,477,121	\$29,415,640	\$13,107,503	\$18,509,528	\$25,184,535	\$6,675,007	36.06%	5.81%
LOCAL FUNDS	\$118,159,665	\$135,512,210	\$134,271,845	\$132,281,416	\$138,081,416	\$5,800,000	4.38%	31.79%
OTHER FUNDS	\$12,110,059	\$10,398,924	\$4,979,797	\$11,509,595	\$11,768,016	\$258,421	2.25%	2.71%
Subtotal	\$177,410,813	\$192,310,715	\$194,171,633	\$181,313,660	\$235,200,723	\$53,887,063	32.67%	54.15%
Grand Total	\$319,757,334	\$341,059,840	\$350,617,948	\$346,004,838	\$434,369,520	\$88,364,682	25.54%	100.00%

All Funds Expenditure Budget Trends by Fund

Fund	Fund	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
1000	GOVERNOR'S SCHOOL	\$1,993,189	\$2,154,345	\$2,097,101	\$2,318,356	\$2,329,095	\$10,739	0.46%	0.54%
2000	DETENTION CENTER	\$1,094,100	\$1,060,956	\$1,018,823	\$1,117,823	\$1,120,313	\$2,490	0.22%	0.26%
3000	FOOD SERVICE	\$10,589,296	\$10,730,055	\$24,020,573	\$12,878,794	\$31,713,924	\$18,835,130	146.25%	7.30%
4000	REGIONAL ADULT ED	\$736,648	\$717,340	\$788,376	\$788,853	\$869,083	\$80,230	10.17%	0.20%
5000	OPERATING FUND	\$268,517,909	\$294,635,400	\$307,376,747	\$307,388,882	\$356,432,696	\$49,043,814	15.95%	82.06%
6000	CAPITAL PROJECTS	\$34,087,784	\$29,415,640	\$13,107,503	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	8.92%
7000	FLEET SERVICE	\$2,738,408	\$2,346,105	\$2,208,825	\$3,002,602	\$3,161,023	\$158,421	5.28%	0.73%
Grand Total		\$319,757,334	\$341,059,840	\$350,617,948	\$346,004,838	\$434,369,520	\$88,364,682	25.54%	100%

FY 2023 Adopted Budget Changes from Prior Year

FY 2023 School Board’s Adopted Budget Summary		
All Funds Summary		
FY 2022 ADOPTED REVENUE	\$346,004,838	
ADDITIONAL REVENUE (OVER FY 2022 ADOPTED)	Amount	FTE
State Revenue (Governor's Budget)	\$19,026,326	
Federal Revenue	24,210,947	
Local Transfer	5,800,000	
Other Revenues	100,000	
Food Service (Fund 3)	18,835,130	
Capital Projects (Fund 6)	20,233,858	
Fleet (Fund 7)	158,421	
TOTAL ADDITIONAL REVENUE	\$88,364,682	
Total Adopted FY 2023 Revenue Budget	\$434,369,520	
FY 2022 ADOPTED EXPENDITURES	\$346,004,838	3,284.1
ADDITIONAL INVESTMENTS (OVER FY 2022 ADOPTED) (Funds 1,2,4 and 5)		
Base Budget & Compliance Adjustments	Amount	FTE
Division-wide Base Budget Changes Resulting in Net Overall Savings	\$(1,990,500)	
Hourly Custodial (\$15) and Contracted and Non-Contracted Driver Increase (\$21)	2,200,000	
Elementary School Counselors	210,000	3.0
Elementary Classroom Teachers	210,000	3.0
Middle School Classroom Teachers	210,000	3.0
High School, Alt Ed, & CTE Classroom Teachers	560,000	8.0
Division-wide SPED Classroom Teachers	490,000	7.0
Division-wide SPED Classroom Paras]	420,000	12.0
Division-wide Related Services Providers	350,000	5.0
Division-wide Specialized School Support Positions (Psychologists, Social Workers, etc.)	210,000	3.0
Division-wide Technology Resource Teachers	210,000	3.0
Division-wide English Language Learner Teachers	490,000	7.0
Subtotal	\$3,569,500	54.0
Grants and Restricted Funds	Amount	FTE
Federal and State Grants	\$24,103,582	45.0
Restricted At-Risk Funding (Fund 5)	2,255,400	
Debt Service Payments	(112,400)	
Governor's School (Fund 1)	24,500	
Detention Center (Fund 2)	1,400	
Regional Adult Ed (Fund 4)	39,700	
Subtotal	\$26,312,282	45.0

FY 2023 School Board's Adopted Budget Summary (continued)		
Benefit Increases	Amount	FTE
Other Adjustments: Annual Leave, Disability Insurance, & Other Req. Benefits	\$1,040,000	
SCPS Health Care Fund Cost (Employer) 5% Overall Budget Increase \$43.5M to \$45.7M	2,200,000	
SCPS Health Care Fund Cost (Employer) Mitigation Strategy: Use Health Reserve	(2,200,000)	
Subtotal	\$1,040,000	
Workforce Investments	Amount	FTE
Teachers' scale 5% Across the Board	\$7,950,000	
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	
Pay Scale Study	150,000	
Academic and Athletic Stipends (2.5% + VHSL Mandates and equalizing level updates)	200,000	
Minimum Wage Increase (\$12 per hour)	500,000	
Subtotal	\$17,485,000	
Classroom Instructional Needs	Amount	FTE
Elementary Staffing Support (Paras)	\$520,000	13.0
School-Based Allocation Increases: ES Music, Physical Education, MS/HS Career and Technical, Technology (all)	210,500	
Subtotal	\$730,500	13.0
ADDITIONAL INVESTMENTS (FUNDS 3,6 AND 7)	\$39,227,400	
TOTAL ADDITIONAL INVESTMENTS (OVER FY 2022 ADOPTED)	\$88,364,682	112.0
NET ADDITIONAL POSITIONS ADDED DURING FY2022 (SCHOOL BOARD APPROVED)		87.9
TOTAL ADOPTED FY 2023 EXPENDITURE BUDGET	\$434,369,520	3,484.0

Note: As shown above, the FY 2023 Adopted FTE count includes a net of 87.9 additional positions approved by the School Board during the current school year after the FY 2022 budget was adopted. These additional positions include approximately 39 teaching positions, 45 teacher assistants, 2 nurses and 2 maintenance positions funded with federal ESSER funding.

Capital Improvement Plan (CIP) Summary

The Capital Improvement Plan (CIP) is a capital budget and planning document prepared annually (concurrently with the development of the operating budget) for Spotsylvania County Public Schools. The CIP is developed as a budgeting document typically covering a five-year period (upcoming fiscal year + four successive years). As the CIP is reviewed and updated on an annual basis, long range plans are adjusted to reflect changes in county demographics, circumstances, priorities, and educational mandates. 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.

The CIP provides a forecast by which capital maintenance, capital technology, and capital transportation projects required to support Spotsylvania County Public Schools are planned, financed, and constructed. As a planning tool, the CIP addresses needs for the 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, School Board-approved educational policy standards, and the adequacy of existing facilities and equipment to accommodate present and proposed educational programs. Student enrollment and county population trends influence project recommendations.

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. 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.

Each year, a CIP is prepared by the Superintendent’s staff, then reviewed and adopted by the Spotsylvania County Public School Board. Following the School Board’s adoption of the CIP for the Spotsylvania County Public Schools, it is forwarded to the County Administrator for inclusion in the county’s Capital Improvement Plan. The Spotsylvania County Board of Supervisors finalizes funding appropriation in the spring of each calendar year.

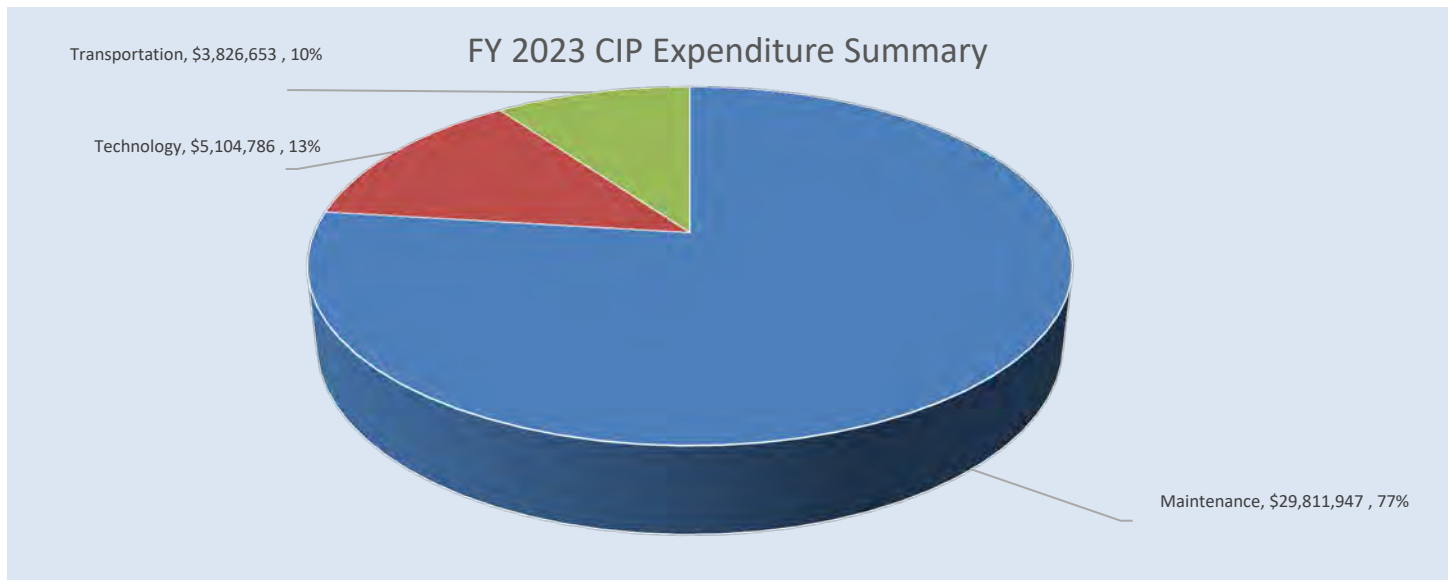
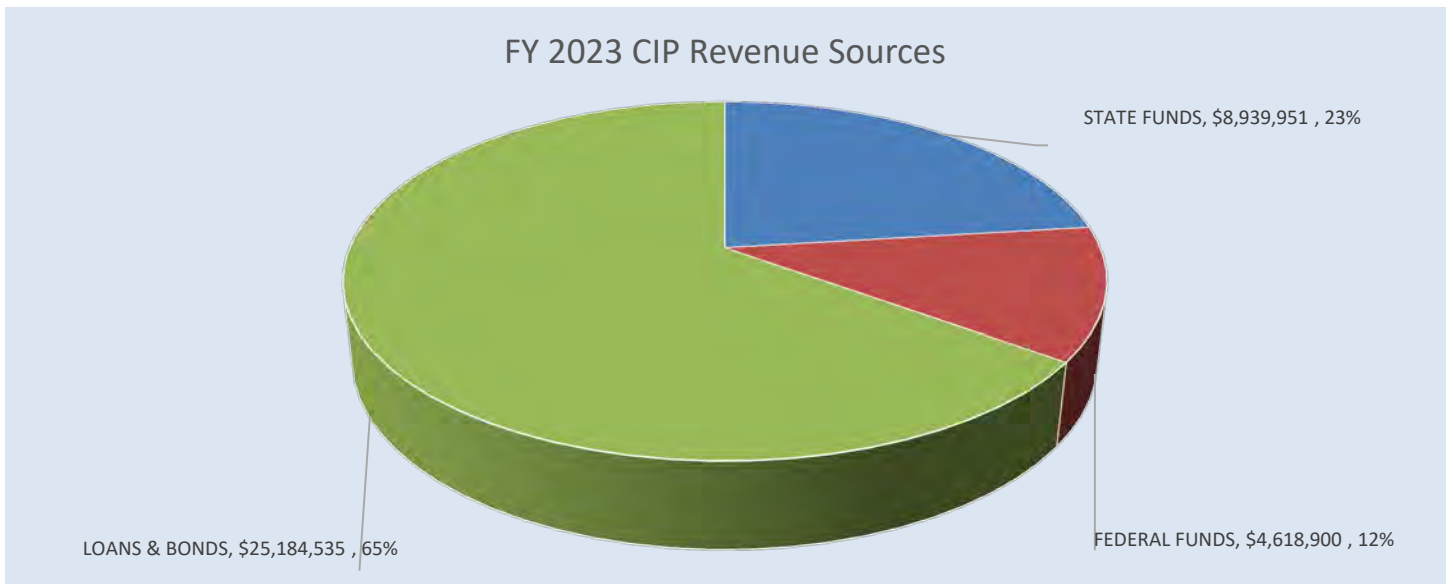
Five Year CIP Plan 2023 -2027 Projects by State Category

State Category	FY2023 Adopted Budget	FY2024 Plan	FY2025 Plan	FY2026 Plan	FY2027 Plan	5-Year Plan Total	% of Budget
Maintenance	\$29,811,947	\$32,166,799	\$23,505,166	\$23,445,946	\$3,056,482	\$111,986,340	71%
Technology	\$5,104,786	\$6,040,320	\$4,012,738	\$3,825,681	\$7,640,853	\$26,624,378	17%
Transportation	\$3,826,653	\$3,940,827	\$3,932,096	\$4,178,373	\$4,302,665	\$20,180,614	13%
Grand Total	\$38,743,386	\$42,147,946	\$31,450,000	\$31,450,000	\$15,000,000	\$158,791,332	100%

Five Year CIP Plan 2023-2027 Funding Sources

Description	FY 2023 Adopted Budget	FY 2024 Plan	FY 2025 Plan	FY 2026 Plan	FY 2027 Plan	5-Year Plan Total	% of Budget
STATE FUNDS	\$8,939,951	\$0	\$0	\$0	\$0	\$8,939,951	6%
FEDERAL FUNDS	\$4,618,900	\$0	\$0	\$0	\$0	\$4,618,900	3%
LOANS & BONDS	\$25,184,535	\$42,147,946	\$31,450,000	\$31,450,000	\$15,000,000	\$144,232,481	91%
Grand Total	\$38,743,386	\$42,147,946	\$31,450,000	\$31,450,000	\$15,000,000	\$158,791,332	100%

FY 2023 CIP Plan Summary



CIP Completed Projects

Courtland HS Renovation



Athletic Facility Improvements



Other Capital Improvements



Key Factors Affecting Budget Development

The initial key factors affecting budget development are generally those that will influence budgeting for baseline costs before consideration of new initiatives. Budget development is influenced in the early stages of the process not only by the projected cost of ongoing commitments and needs, but also by the projection of various sources of revenues for the coming year as well as possibly by anticipated student growth.

Operating Budget (Funds 1, 2, 4 and 5)

- Revenue for the operating budget for FY 2023 is projected to increase 15.8% over the FY 2022 adopted budget, or \$49.1 million. State revenue will increase \$15.1 million (11.4%) in this first year of the biennium. State sales tax is expected to increase about \$3.9M or 13.4%. The county's general fund transfer is also expected to provide an increase of \$5.8M. Federal revenue provides by far the largest increase by source over FY2022 of \$24.2M or nearly 190% beyond FY 2022. This is largely due to the inclusion of all remaining federal pandemic funding in the FY 2023 budget. While the deadline for expenditure of these funds doesn't coincide with the end of FY 2023 in all cases, including an appropriation for the full amount will provide flexibility to direct these funds to the most critical needs. The remaining 2.6% increase in revenue for the operating budget is directly related to an increase in facility use fees.
- The Composite Index determines a school division's ability to pay education costs fundamental to Virginia's Standards of Quality (SOQ). The Composite Index is calculated using these indicators of a locality's ability-to-pay: 1) true value of real property (weighted 50 percent), 2) adjusted gross income (weighted 40 percent), and 3) taxable retail sales (weighted 10 percent). Each locality's index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent. Spotsylvania County Public Schools' composite index has hovered between 36% and 37% for the past 4 biennia and has declined from .3722 for the 2020-2022 biennium to .3661 for the upcoming biennium.
- Projected student membership drives most staffing and operating budgets for 32 schools as well as other instructional staffing. Membership is projected to be about 23,340 on September 30, 2022, that is, SCPS expects at most a minimal change in total enrollment from the current year. Even with little change in overall enrollment, changes in grade level enrollments can trigger the need for additional positions to maintain student/teacher ratios. This budget has addressed that possibility with additional teaching positions at each level (3 at elementary, 3 at middle, and 8 for high school, CTE, and alternative education). The average daily membership (ADM) projection for March 31, 2023, on which the state revenue estimate is based, is 23,255.
- Funding for the Standards of Quality requires in part certain types of positions with required student to staff ratios as a minimum for school divisions in Virginia. Maintenance of a number of these ratios is addressed with the positions described in the bullet above. This budget also ensures compliance with these requirements through the addition of special education teachers and paraprofessionals, which also ensures federal compliance (19), specialized student support positions (3), school counselors (3), technology resource teachers (3) and English Language Learner teaching positions (7).
- Continued full participation in the state's K-3 class size reduction incentive program is funded and staffed to meet the state requirements for FY 2023.
- Instruction continues to receive most of the funding in the operating budget at 70.4% with 8.0% to debt, 6.7% to operations and maintenance, 6.3% to transportation, 4.4% to administration, attendance and health and 4.2% to technology.
- The Virginia Retirement System professional rate remains unchanged for FY 2023 at 16.62%. The non-professional rate has also remained unchanged at 6.7%. Overall, VRS payments in FY 2023 will remain relatively stable, with the only increases due to increased salaries, additional positions and a technical correction that assigns VRS benefits to vacant positions in the budget.
- Significant contributions by the School Board for employee and retiree health insurance will continue into FY 2023. Because the School Board did not adopt funding for a potential rate increase, this part of the benefit budget remains flat (for both active and retired participants). Potential increases in claims will be addressed in FY 2023 using the health reserve held by the county government specifically for schools' use.

- Budgeted debt service, a significant portion of the adopted budget at 8% of the total, funds major renovations, major maintenance, and additions and replacements for the bus fleet and will remain stable for FY 2023.
- The operating budget also contains several restricted revenue sources. For example, state revenue includes a sizable increase in at-risk funding of \$2.25M which has specific purposes and is budgeted as such. In addition, federal pandemic funding which must be spent by FY 2025 is included in this budget at an increase of about \$22.6M. These funds also are restricted for specific purposes. The FY 2023 budget has these amounts fully appropriated as the School Board continues to determine specific uses.

Other Funds

- The capital projects fund includes an increase of \$20.2M – a combination of state construction funds and bond proceeds for capital projects included in the first year of the CIP.
- The food services fund also reflects a sizable increase in revenue of \$18.8M or a 146.3% increase. This is directly related to federal pandemic funding.

Significant Trends, Initiatives and Challenges

The School Board and the Superintendent are committed to maximizing the potential of each student and to attracting and retaining the best teachers and staff to work with our students. Serving a diverse community of learners with a variety of academic and social needs, particularly in these challenging times, requires many resources.

The continuing national staffing shortage including teachers and other staff, requires our school division and community to double its efforts to recruit and retain a high-quality workforce. The Virginia General Assembly’s budget amendments include funding for the state share of a 5% compensation supplement for FY 2023. The School Board adopted a budget including this and other compensation improvements that will be discussed further in this section including strategies for offering competitive starting salaries, improving the pay compression issue and maintaining market competitiveness.

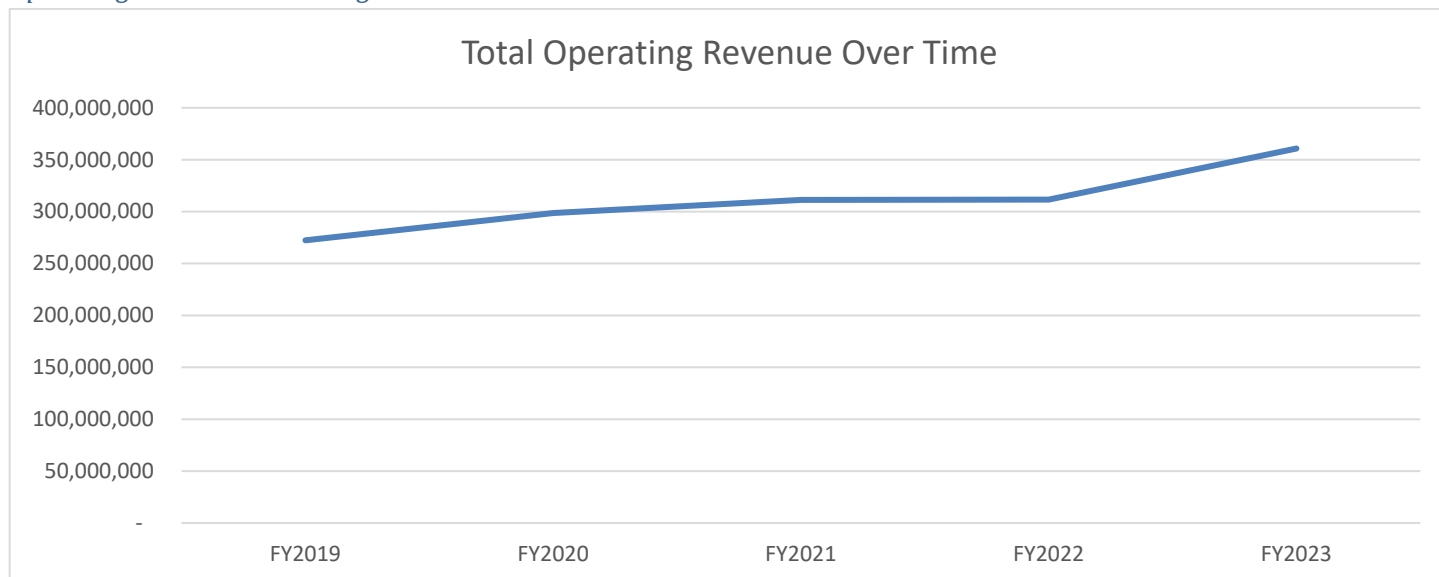
While these are both critical initiatives that support the continued implementation of our strategic plan, there are numerous trends and operational challenges that we must keep front of mind as we continue our work.

COVID-19 Response:

The COVID-19 response will continue indefinitely during the pandemic to ensure safe and effective learning environments for our students. As discussed previously, significant federal grant funding has been received by the district in this regard and the School Board will continue to determine the best uses and allocate these funds to meet the most critical needs. Some examples of the approved allocations for FY 2023 include: FTE positions (teachers, paraeducators, maintenance technicians, technology support positions, etc.), purchased services to support students with disabilities, and contracted nursing services.

While the benefits of this funding are far-reaching, it is critical to note that this funding is not ongoing and those continuing expenditures depending on funding will need to be operationalized over a relatively short period of time. The three-year forecast included in this document includes a plan to continue these expenditures as well as the impact on the need to continue to present balanced budgets over time.

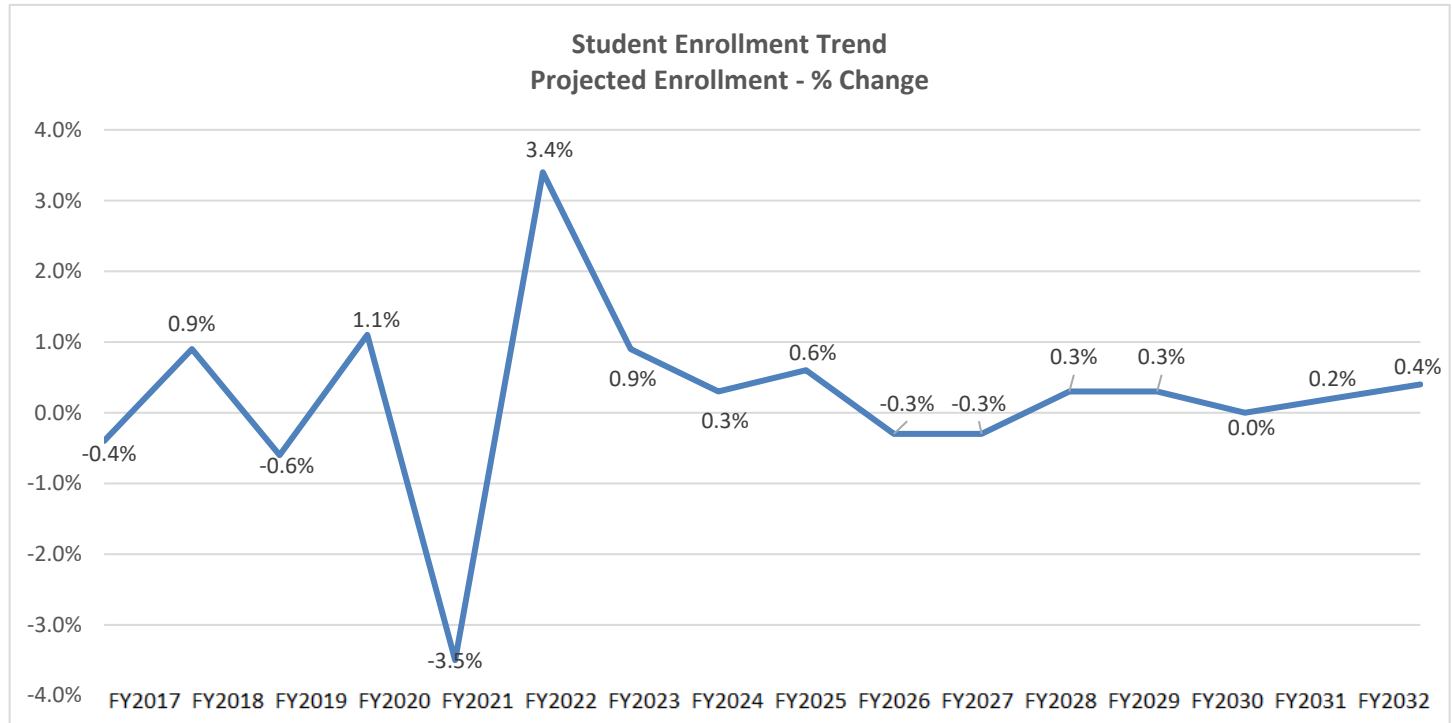
Operating Revenue - % Change over Time:



The school operating fund (funds 1, 2, 3, and 5 combined) has increased 32.5% since FY 2019 with more than 75% of the increased funding coming from state and federal sources. This includes a significant increase from the federal government over the past two years, primarily federal pandemic funding, which has allowed SCPS to add critical supports during the pandemic. This funding, however, is set to expire at the end of FY 2025. Local government revenue decreased from FY 2020 to FY 2022 and the full increase

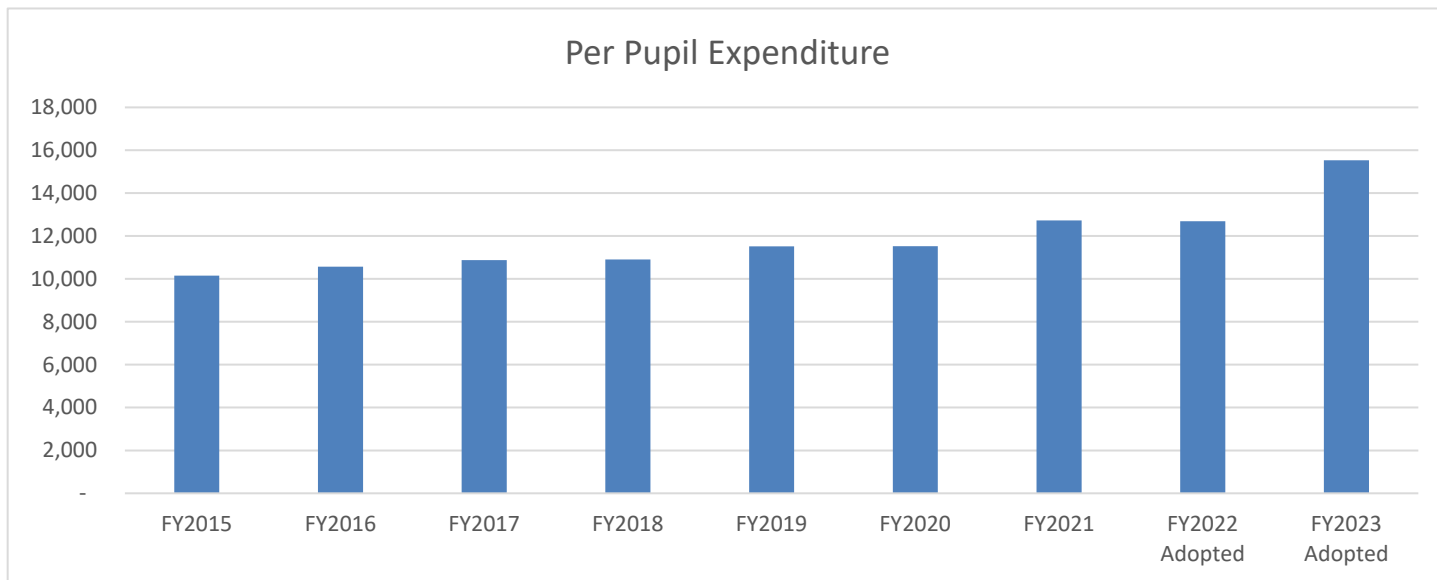
shown for FY 2023 is one-time funding, adopted by the governing body specifically to fund a plan to begin addressing modernization of the teacher pay scale including compression. These ongoing expenses (funded with one-time dollars) together with operationalizing any ongoing expenses currently funded with federal funds and the requirement for SCPS to fund its share of the State Standards of Quality will exert further pressure on the school operating budget in future years to continue these planned expenditures. The state resources have continued to increase steadily, representing primarily the state share of the cost of the Standards of Quality and sales tax has increased about 26% over the period.

Enrollment History and Projections:



From a historical perspective, student enrollment has not experienced significant changes year over year, ranging from 23,592 in FY 2017 to an estimate of 23,340 for FY2023. A demographic study completed during 2021 indicates that enrollment over the next ten years is anticipated to increase by less than 1%. Changes in grade level enrollments, however, year to year, may require a reassessment of staffing levels to meet student to staff ratio requirements from the state.

PER PUPIL EXPENDITURE TREND:



Source for actual data: Table 15 of the Superintendent’s Annual Report for Virginia, Sources of Financial Support for Expenditures, Total Expenditures for Operations and Total per Pupil Expenditures for Operations.

The per pupil expenditure has generally increased between 2% and 5% over the period with the two years of larger increases being heavily influenced by federal pandemic funding. While the estimated per pupil expenditure for FY2023 will be the highest since FY2009 and SCPS is making some important gains in instructional spending to further its goals, Spotsylvania continues to rank just outside the bottom one-third of Virginia’s school districts with regard to the amount spent per student (according to the most current data – FY 2021 Table 15 - from the Virginia Department of Education).

Employee Compensation (Salaries and Benefits):

Salary improvements continue to be a large part of a major effort to attract and retain quality employees in a variety of positions (both contracted and hourly) within Spotsylvania County Public Schools. Since FY 2019, the level of budget resources has been sufficient to offer 4% to 5.5% increases to teachers and support staff (somewhat less for administrators during those years). For FY 2023, the School Board adopted several salary improvement plans. First, a 5% increase for all eligible employees is planned and will meet the requirement from the state to receive its share of funding for SOQ positions. Second, the Board of Supervisors has included, in its planned transfer to the school division, funding to conduct a pay scale study and to subsequently modernize the teachers’ scale (including addressing compression). Athletic and academic supplements will increase 2.5% including Virginia High School League mandates and equalizing level updates. Finally, federal law requires us to increase the minimum wage to \$12 per hour for all hourly positions. These plans will further our efforts to attract quality staff, however, because the funding to modernize the teacher’s salary scale is one-time funding, this must be kept front of mind as future budgets are developed in order that these ongoing expenditures can be funded.

During 2014, the County and Schools converted their health care benefit model to a joint self-insured model to address rising health care costs. Since that time – until the past several budget years, the adopted budget has included a projected percentage increase for healthcare rates. In the FY 2022 and FY 2023 adopted budgets, an increase in the healthcare budget to further address rising rates was not approved. While the overall budget was able to cover claims in excess of the health care budget over the past two years, future budgets will need to address potential cost increases in addition to replenishing the health reserve for unanticipated costs going forward.

The rates for the Virginia retirement system payments for our employees will remain steady for FY 2023. The increases for VRS expenditures and FICA are a direct result of increased salaries, additional positions and a technical correction that assigns VRS benefits to vacant positions in the budget.

Capital Improvements and Major Maintenance:

In November 2021, voters approved the 2021 Bond Referendum. Proceeds from bond sales approved in this referendum will be used to finance a variety of capital improvement projects including, but not limited to, the acquisition of real property for future school sites; construction and equipping of new public schools and additions to existing public schools; public school capital maintenance purposes including HVAC and roof replacements, asphalt/sidewalk construction and replacement, and other capital maintenance projects; school transportation purposes including acquisition of new and replacement school buses; school technology purposes including upgrades to and replacements of existing equipment; and acquisition, construction and equipping or rehabilitation of such other capital school assets

Future Initiatives:

A multi-year plan is a tool that can provide ongoing projections beyond the annual budget and assist the School Board and the County Board of Supervisors in developing impactful budget plans based on the community’s future funding priorities. The FY 2024-FY 2026 school division’s three-year projection included in this document provides conservative estimates for ongoing costs such as continued response to state and federal mandates, operationalizing current grant funded programs, increasing benefit costs and other costs such as utilities. In this three-year projection, revenues are not expected to keep pace with the projected baseline expenditures. There will need to be strategic conversations and planning to determine how the projected needs can be supported with projected revenue streams in future years. A plan developed through this process should be the topic for strategic discussions and analysis over time to determine adjustments to projected revenues and projected expenditures to continue to support a balanced budget during the annual budget development process.



Student-led classroom.

Three Year Forecast

A multi-year plan is a tool that can provide ongoing projections beyond the annual budget and assist in developing impactful budget plans based on the community's future funding priorities. The FY 2024-2026 school division's three-year projection included here provides conservative estimates for ongoing costs such as continued response to state and federal mandates, operationalizing current grant funded programs, increasing benefit costs and other costs such as utilities. In this three-year projection, revenues are not expected to keep pace with the projected baseline expenditures. There will need to be strategic conversations and planning to determine how the projected needs can be supported with projected revenue streams in future years. A plan developed through this process should be the topic for strategic discussions and analysis over time to determine adjustments to projected revenues and projected expenditures to continue to support a balanced budget during the annual budget development process.

Objective of the Three-Year Forecast – to project the future costs of:

- maintaining core instructional programs and services.
- providing quality services to more than 23,000 students.
- debt service related to completion of all critical capital projects identified in the current Capital Improvement Plan.

The three-year cost of meeting these objectives has been calculated using the following assumptions with the understanding that this is simply a general projection for planning purposes and that there may be some factors that are not predictable at this time. It is important to note that the assumptions used in this forecast will be re-evaluated annually.

Long-Range Budget Assumptions

Revenue

- ADM changes are based on division enrollment projections and are minimal in FY 2024, FY 2025 and FY 2026.
- State aid is adjusted 4% in the first year of the biennium (FY 2025) and 2% in the second years (FY 2024 and FY 2026). Projected state aid does not include funding for potential initiatives such as future salary increases or new/expanded programs.
- Sales tax is projected at a 2% increase in each successive year.
- Federal funds reflect the expiration of pandemic funding in FY 2025 by assuming all funds will be spent in FY 2023 with a 1.5% annual increase for other federal grant funding for FY 2024, FY 2025, and FY 2026.
- County transfer is assumed to remain constant less the one-time funding appropriated in FY 2023.
- Other funding streams are projected to remain stable in FY 2024, FY 2025, and FY 2026.

Expenditures

- Ensure compliance with state requirements for staffing and incentive programs in which SCPS participates.
- Assumes debt service will be fully funded by the county government through the current FY 2023-FY 2027 CIP
- Health insurance premiums increase by 5% per year; after recognizing budget overages anticipated for FY 2022
- VRS benefit rates are projected to remain stable through FY 2026
- Utilities and fuel increase by 5% each year after recognizing budget overages anticipated for FY 2022
- Federally funded positions related to pandemic funding are projected to remain in the out years. However, non-compensation expenditures related to pandemic funding have been removed from the outyears.

3 Year Forecast All Funds (less CIP)

Revenue Description	FY23 Adopted Budget	FY24 Projected	FY25 Projected	FY26 Projected
Fund Balance	8,000,000	3,000,000	3,000,000	3,000,000
State Funds	149,466,667	152,456,000	158,554,240	161,725,325
State Sales Tax	32,762,179	33,417,423	34,085,771	34,767,486
Federal Funds	55,547,856	15,898,928	16,137,411	16,379,473
Local Funds	138,081,416	132,281,416	132,281,416	132,281,416
Other Funds	11,768,016	11,768,016	11,768,016	11,768,016
Grand Total	395,626,134	348,821,782	355,826,855	359,921,716

Expenditure Description	FY23 Adopted Budget	FY24 Projected	FY25 Projected	FY26 Projected
Salaries/Wages	201,507,045	201,508,295	201,509,608	201,510,986
Employee Benefits	81,802,993	89,278,579	91,285,196	93,392,143
Subtotal	283,310,038	290,786,874	292,794,803	294,903,129
Purchased Services	40,679,690	21,864,082	21,864,082	21,864,082
Other Charges	9,646,378	10,704,443	10,923,785	11,148,610
Materials & Supplies	25,480,145	10,773,959	10,773,959	10,773,959
Capital Outlay	7,707,951	465,978	465,978	465,978
Debt Service	28,801,932	28,657,210	30,914,541	32,836,018
Subtotal	112,316,096	72,465,672	74,942,345	77,088,647
Grand Total	395,626,134	363,252,546	367,737,148	371,991,776
Estimated Salary Lapse Savings		(1,000,000)	(1,000,000)	(1,000,000)
Revised Expenditure Total		362,252,546	366,737,148	370,991,776
Variance		(13,430,763)	(10,910,293)	(11,070,059)

Informational Component

Enrollment Trends and Forecast

The 2021 demographic study summarized below provides estimates used for long-range planning purposes. For annual budget purposes, membership projections provide a means for allocating school staffing and operating distributions for the budget year and are also used to calculate a projected average daily membership for state funding estimates.

Enrollment Long-Range Forecast Methodology

The enrollment forecasts were calculated using a modified average survivorship method. Average survivor rates (i.e., the proportion of students who progress from one grade level to the next given the average amount of net migration for that grade level) over the previous five years of year-to-year enrollment data were calculated for grades two through twelve. This procedure is used to identify specific grades where there are large numbers of students changing facilities for non-demographic factors, such as private school transfers or enrollment in special programs.

The survivorship rates were modified or adjusted to reflect the average rate of forecasted in and out migration of 5- to-9, 10-to-14 and 15-to-17-year-old cohorts to each of the attendance centers in Spotsylvania County Public Schools for the period 2010 to 2015. These survivorship rates then were adjusted to reflect the forecasted changes in age-specific migration the district should experience over the next five years. These modified survivorship rates were used to project the enrollment of grades 2 through 12 for the period 2015 to 2020. The survivorship rates were adjusted again for the period 2020 to 2025 to reflect the predicted changes in the amount of age-specific migration in the district for the period.

The forecasted enrollments for kindergarten and first grade are derived from the 5-to-9-year-old population of the age-sex population forecast at the elementary attendance center district level. This procedure allows the changes in the incoming grade sizes to be factors of forecasted population change and not an extrapolation of previous class sizes.

Source: Spotsylvania County Public Schools, VA, Demographic Study Report: November 2021, Cropper GIS/McKibben Demographics



Student and Teacher learning in the classroom.

Enrollment History and Forecast

Fiscal Year	Elementary ¹	Change YOY	Middle	Change YOY	High	Change YOY	Total Enrollment	Change YOY	% of Change
2016	10,642		5,466		7,570		23,678		
2017	10,490	(152)	5,536	70	7,566	(4)	23,592	-86	-0.4%
2018	10,620	130	5,538	2	7,656	90	23,814	222	0.9%
2019	10,550	(70)	5,546	8	7,579	(77)	23,675	-139	-0.6%
2020	10,592	42	5,705	159	7,636	57	23,933	258	1.1%
2021	9,923	(669)	5,521	(184)	7,649	13	23,093	-840	-3.5%
2022	10,460	537	5,520	(1)	7,893	244	23,873	780	3.4%
2023	10,572	112	5,432	(88)	8,091	198	24,095	222	0.9%
2024	10,712	140	5,436	4	8,027	(64)	24,175	80	0.3%
2025	10,896	184	5,376	(60)	8,058	31	24,330	155	0.6%
2026	10,940	44	5,396	20	7,924	(134)	24,260	-70	-0.3%
2027	11,063	123	5,356	(40)	7,780	(144)	24,199	-61	-0.3%
2028	10,994	(69)	5,528	172	7,740	(40)	24,262	63	0.3%
2029	10,950	(44)	5,584	56	7,801	61	24,335	73	0.3%
2030	10,878	(72)	5,763	179	7,699	(102)	24,340	5	0.0%
2031	10,780	(98)	5,766	3	7,851	152	24,397	57	0.2%
2032	10,695	(85)	5,756	(10)	8,034	183	24,485	88	0.4%

1 - Includes Pre-K

Source: Spotsylvania County Public Schools, VA, Demographic Study Report: November 2021, Cropper GIS/McKibben Demographics



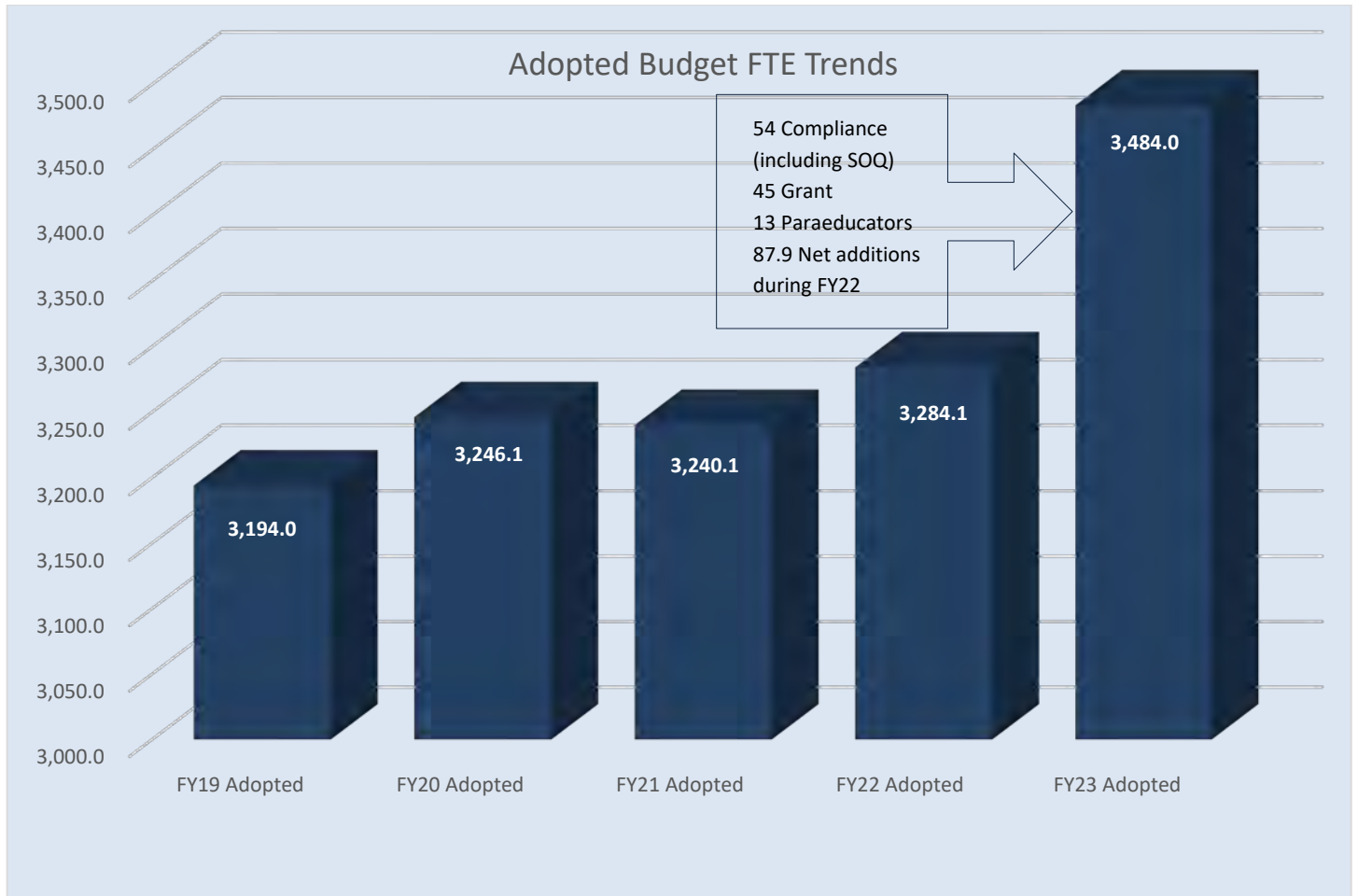
Future Chef 2022 Program

Allocation of Positions (FTE)

The tables below provide information regarding the numbers of adopted (authorized) full-time equivalent (FTE) positions for FY 2023 for all funds with comparison data for the previous four fiscal years. The authorized number of FTEs for the budget year ensures compliance with state requirements for class size and other Standards of Quality regulations.

Object Description	FY19 Adopted FTEs	FY20 Adopted FTEs	FY21 Adopted FTEs	FY22 Adopted FTEs	FY23 Adopted FTEs
111000 - COMP OF DIRECTORS	21.0	21.0	22.0	22.0	22.0
111100 - COMP OF BOARD MEMBERS	7.0	7.0	7.0	7.0	7.0
111200 - COMP OF SUPERINTENDENT	1.0	1.0	1.0	1.0	1.0
111300 - COMP OF ASST SUPTS	2.0	2.0	2.0	3.0	3.0
111600 - RECERTIFICATION SPCLST	1.0	1.0	1.0	1.0	1.0
111700 – SPECIALISTS	2.0	2.0	2.0	2.0	2.0
111800 - ACTIVITIES PERSONNEL	5.0	5.0	5.0	5.0	5.0
112100 - COMP OF TEACHERS	1,787.9	1,820.9	1,820.9	1,846.5	1,925.7
112300 - COMP OF COORDINATOR	15.0	15.0	15.0	14.0	15.0
112400 - COMP OF INST SUPERVISORS	2.0	2.0	2.0	2.0	1.0
112600 - COMP OF PRINCIPALS	32.0	32.0	32.0	32.0	32.0
112700 - COMP OF ASS'T PRINCIPALS	38.0	38.0	38.0	38.0	39.0
113000 - COMP-PROF SUPV PERSONNEL	25.0	26.0	26.0	26.0	25.0
113100 - COMP OF SCHOOL NURSES	30.0	30.0	30.0	30.0	32.0
113200 - COMP OF PSYCHOLOGISTS	15.0	15.0	15.0	15.0	10.0
113400 - COMP OF SOCIAL WORKERS	26.0	33.0	33.0	33.0	36.0
113500 – SUPERVISOR	2.0	2.0	1.0	2.0	5.0
113600 - SUPERVISOR – MAINTENANCE	2.0	2.0	2.0	2.0	2.0
113900 - COMP OF THERAPISTS	13.4	13.4	13.4	13.8	14.1
114000 - COMP-TECHNICAL PERSONNEL	24.0	26.0	26.0	28.0	28.0
114100 - COMP OF TEACHER ASS'TS	375.6	384.6	384.6	398.6	513.6
114200 - COMP-HEALTH/SAFETY OFFICE	11.0	11.0	11.0	11.0	11.0
114500 - COMP OF CAFETERIA WORKERS	32.0	32.0	26.0	26.0	21.0
114700 – EDUCATIONAL DIAGNOSTICIAN	0	0	0	0	4
114800 - CLINICAL ASSISTANTS	5.0	5.0	5.0	5.0	5.0
115000 - COMP OF CLERICAL STAFF	158.5	158.5	158.5	158.5	160.5
116100 - COMP OF MAINT EMPLOYEES	63.0	63.0	63.0	63.0	65.0
116500 - COMP OF MECHANICS	16.0	16.0	16.0	17.0	17.0

Object Description	FY19 Adopted FTEs	FY20 Adopted FTEs	FY21 Adopted FTEs	FY22 Adopted FTEs	FY23 Adopted FTEs
117000 - DRIVER PAY	325.0	325.0	325.0	325.0	325.0
119100 - COMP OF CUSTODIANS	83.7	83.7	83.7	83.7	83.1
134000 - COMP OF BUS AIDES	73.0	73.0	73.0	73.0	73.0
Grand Total	3,194.0	3,246.1	3,240.1	3,284.1	3,484.0



Note: the FY 2023 Adopted FTE count includes a net of 87.9 additional positions approved by the School Board during the current school year after the FY 2022 budget was adopted. These additional positions include approximately 39 teaching positions, 45 teacher assistants, 2 nurses and 2 maintenance positions funded with federal ESSER funding appropriated after the FY2022 Budget was adopted.

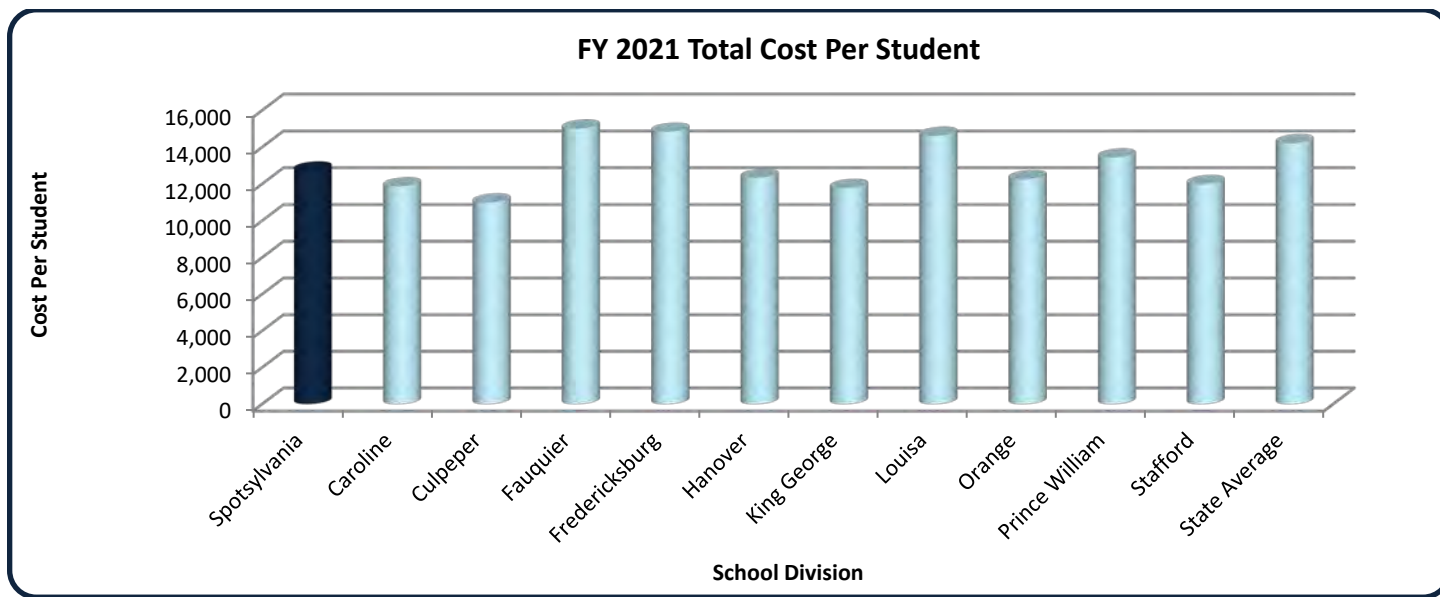
Benchmark Data

The charts and graphs that follow are intended to provide the reader a comparison of Spotsylvania County Public Schools with neighboring school divisions in the Commonwealth as well as some others of similar size around the state. The data source is the Virginia Department of Education website to ensure a like comparison of the selected data. The bar graphs compare the school divisions and the state average for the most recent data available from that website – FY 2021.

Cost per Student

TOTAL COST PER STUDENT COMPARISON

School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	10,149	10,571	10,873	10,908	11,519	11,529	12,728
Caroline	9,345	9,489	10,311	10,557	10,872	10,890	11,860
Culpeper	9,667	9,742	10,072	10,472	10,576	10,599	10,981
Fauquier	12,173	12,479	12,567	12,891	13,782	13,546	14,996
Fredericksburg	12,944	13,240	13,498	13,775	13,608	13,762	14,828
Hanover	9,549	9,772	10,004	10,586	10,680	10,988	12,326
King George	8,740	8,962	10,040	10,045	10,617	10,530	11,769
Louisa	11,469	11,324	11,428	12,325	12,851	13,027	14,609
Orange	9,787	10,270	10,517	10,750	10,892	11,295	12,251
Prince William	10,795	10,880	11,356	11,652	11,913	12,314	13,425
Stafford	9,846	10,130	10,533	10,245	10,508	10,824	11,982
State Average	11,523	11,745	12,171	12,548	12,931	13,241	14,206



Local Cost per Student Comparison

Local Cost per Student Comparison

School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	4,350	4,778	4,888	4,688	5,856	4,569	4,134
Caroline	2,914	2,861	3,596	3,774	3,713	3,496	3,921
Culpeper	3,661	3,681	3,866	4,011	3,934	3,791	3,414
Fauquier	7,712	7,794	8,007	8,111	9,007	8,610	8,537
Fredericksburg	7,995	8,150	8,116	8,382	8,113	8,193	7,778
Hanover	4,287	4,512	4,665	5,052	5,009	5,124	5,855
King George	3,315	3,378	3,985	3,927	4,292	3,896	4,072
Louisa	6,652	6,593	6,195	7,016	7,575	7,420	8,161
Orange	3,732	4,109	4,098	4,030	4,261	4,363	4,219
Prince William	4,943	4,911	5,092	5,296	5,246	5,502	4,923
Stafford	4,193	4,444	4,683	4,212	4,290	4,383	4,409
State Average	5,949	6,084	6,249	6,462	6,642	6,770	6,669

State Cost per Student Comparison

State Cost per Student Comparison

School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	4,202	4,142	4,298	4,485	3,893	5,090	5,492
Caroline	4,615	4,709	4,875	4,816	5,104	5,254	5,440
Culpeper	4,309	4,291	4,392	4,602	4,748	4,869	5,338
Fauquier	2,934	3,090	2,941	3,144	3,060	3,150	3,785
Fredericksburg	2,788	2,892	3,016	3,104	3,103	3,196	3,953
Hanover	3,821	3,793	3,767	3,997	4,038	4,143	4,287
King George	3,929	3,981	4,332	4,625	4,613	4,832	5,296
Louisa	3,089	3,079	3,363	3,523	3,508	3,628	3,920
Orange	4,037	4,080	4,252	4,567	4,359	4,541	5,063
Prince William	4,344	4,316	4,530	4,681	4,889	5,064	5,575
Stafford	4,099	4,124	4,238	4,450	4,613	4,740	5,383
State Average	3,798	3,813	3,997	4,166	4,280	4,438	4,858

Sales-Tax Cost per Student Comparison

Sales-Tax Cost per Student Comparison

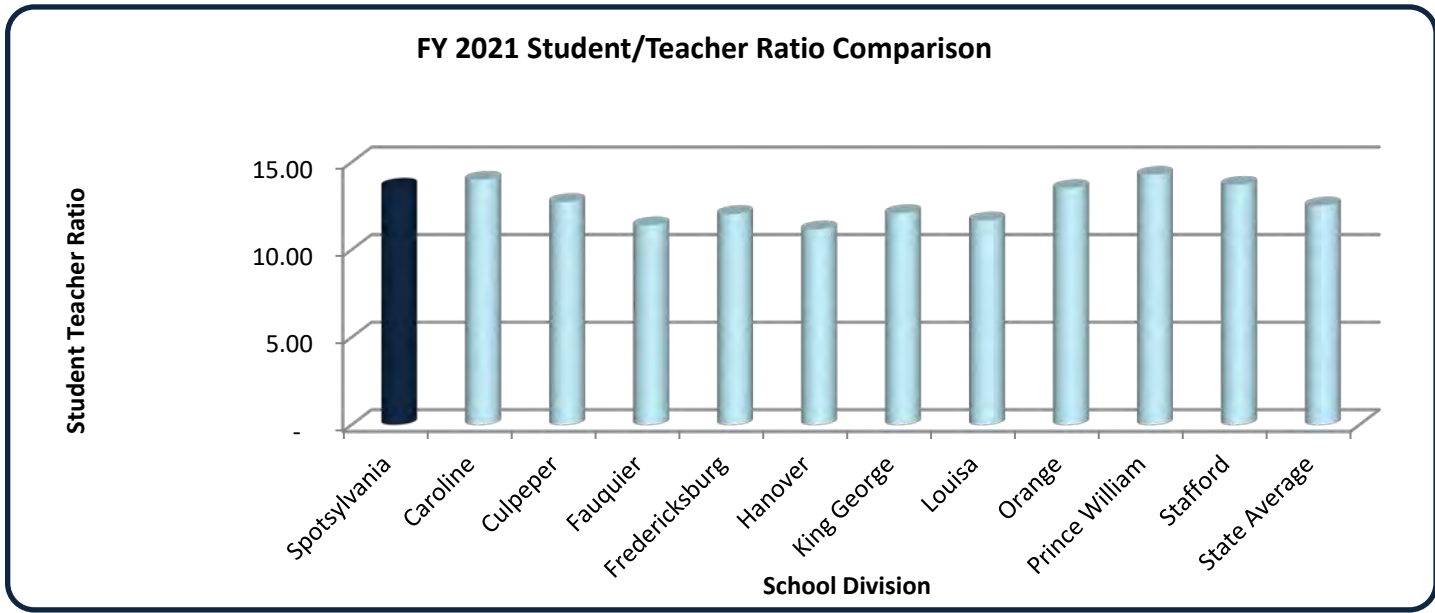
School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	1,002	1,045	1,054	1,079	1,106	1,156	1,326
Caroline	1,079	1,107	1,185	1,124	1,225	1,306	1,454
Culpeper	1,044	1,079	1,113	1,137	1,156	1,189	1,365
Fauquier	1,063	1,097	1,128	1,071	1,156	1,245	1,471
Fredericksburg	967	1,012	1,010	942	1,061	1,166	1,351
Hanover	1,008	1,033	1,048	1,016	1,095	1,184	1,363
King George	1,017	1,073	1,094	1,018	1,129	1,188	1,406
Louisa	1,033	1,056	1,108	1,102	1,117	1,120	1,301
Orange	1,031	1,066	1,093	1,036	1,117	1,210	1,386
Prince William	933	969	975	940	1,034	1,080	1,218
Stafford	972	995	1,005	951	1,028	1,094	1,232
State Average	1,004	1,036	1,055	1,052	1,108	1,165	1,327

Federal Cost per Student Comparison

Federal Cost per Student Comparison							
School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	596	606	633	656	665	714	1,776
Caroline	736	811	654	843	830	835	1,045
Culpeper	654	690	701	722	738	750	864
Fauquier	463	497	491	565	559	541	1,203
Fredericksburg	1,194	1,186	1,356	1,347	1,331	1,207	1,746
Hanover	433	434	524	520	538	538	822
King George	478	531	628	475	583	615	995
Louisa	694	596	763	685	651	858	1,227
Orange	987	1,015	1,074	1,117	1,155	1,182	1,582
Prince William	574	683	759	735	744	668	1,710
Stafford	582	568	607	632	577	607	958
State Average	772	812	871	867	901	867	1,352

Student/Teacher Ratios

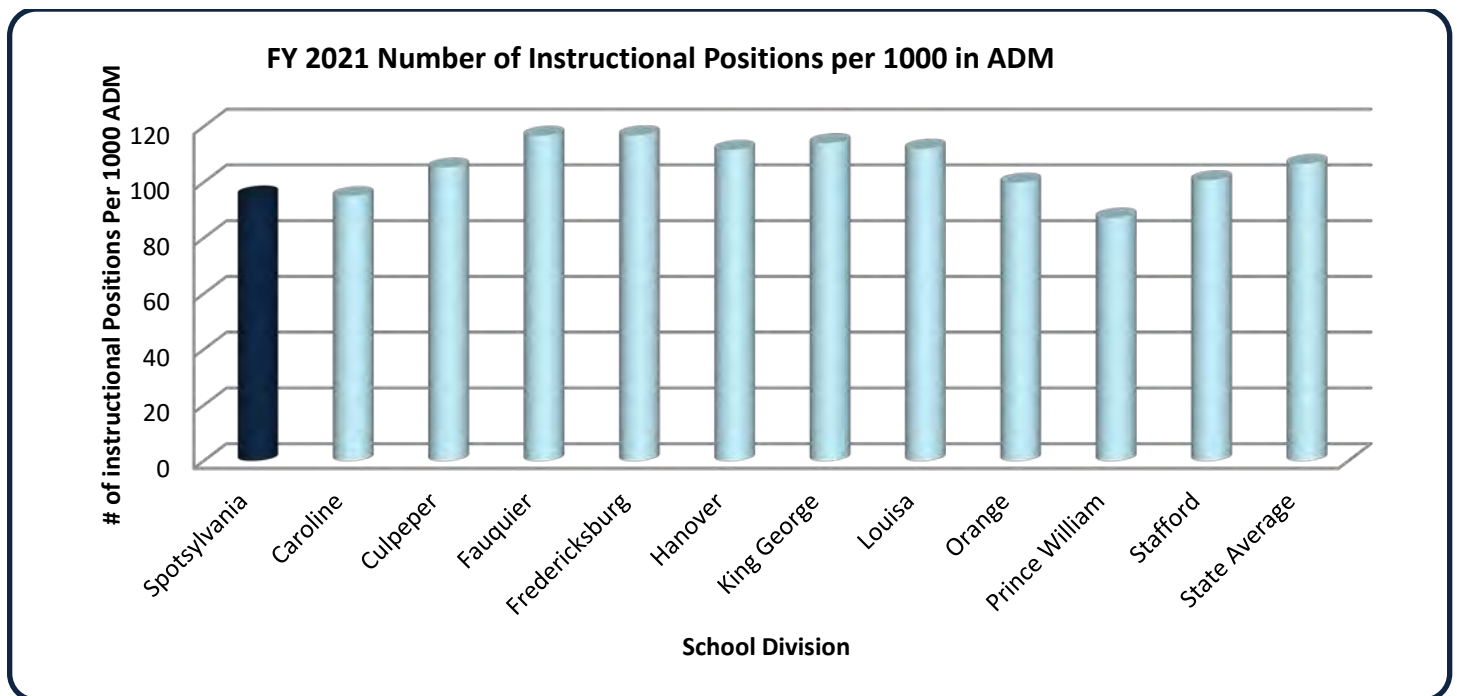
STUDENT/TEACHER RATIO COMPARISON							
School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	14.73	14.31	14.43	14.49	13.88	14.33	13.61
Caroline	14.99	15.07	14.09	13.46	13.89	14.36	14.00
Culpeper	12.78	12.73	12.70	12.57	12.69	13.25	12.72
Fauquier	11.89	11.83	11.49	11.56	11.57	11.56	11.39
Fredericksburg	12.26	12.09	12.29	12.50	12.72	12.87	12.03
Hanover	12.24	12.98	12.89	12.70	11.97	12.58	11.16
King George	13.98	13.56	12.99	13.49	13.50	13.51	12.08
Louisa	12.10	12.33	12.16	12.32	11.41	11.54	11.67
Orange	14.10	13.84	13.44	12.86	12.63	12.67	13.51
Prince William	16.67	15.32	16.26	15.78	15.75	15.67	14.28
Stafford	14.87	14.51	14.39	13.84	14.42	14.66	13.71
State Average	12.97	12.83	12.78	12.80	12.81	12.85	12.52



Instructional Positions per 1000 Students

Number of Instructional Positions per 1000 in Average Daily Membership

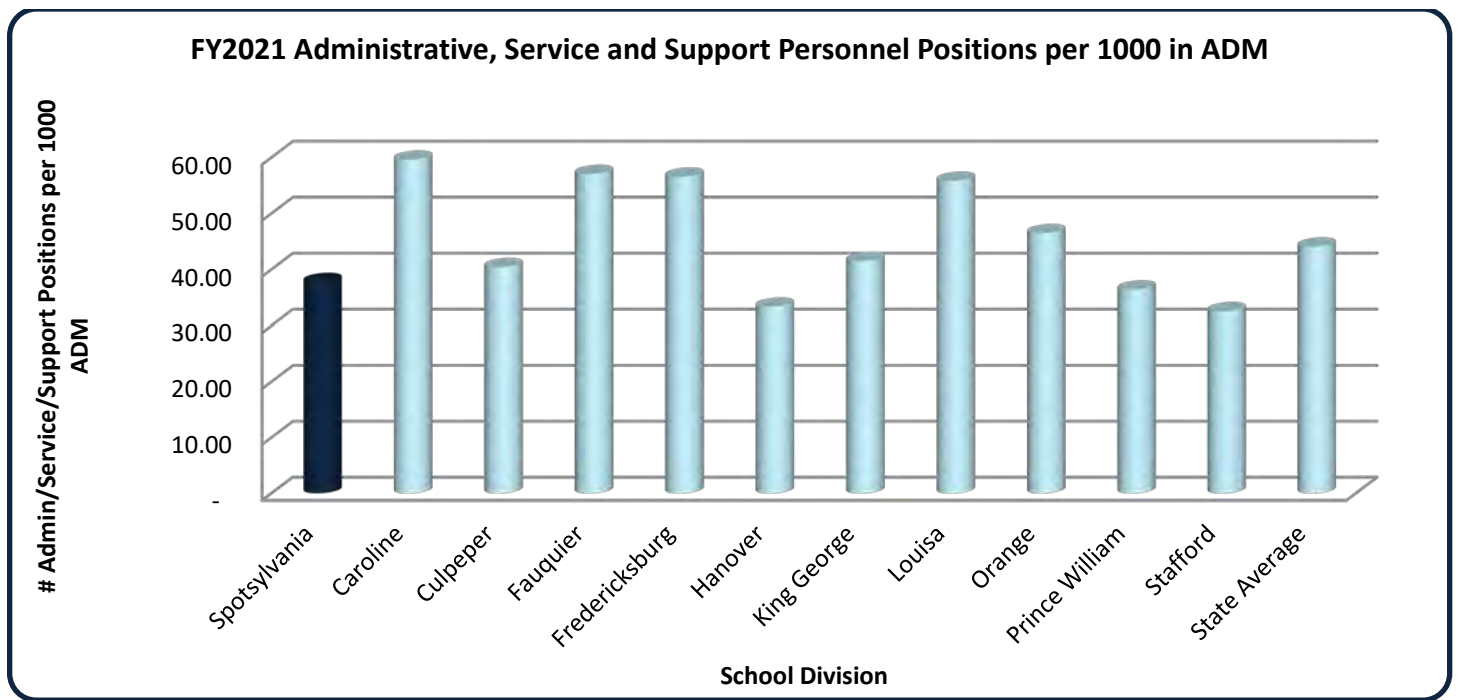
School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	85.83	87.91	87.00	86.73	92.24	89.97	95.3
Caroline	90.36	89.58	96.33	100.84	97.07	93.41	94.98
Culpeper	104.86	105.38	105.37	106.20	105.49	100.96	105.22
Fauquier	112.03	111.23	113.64	112.95	111.99	112.12	116.66
Fredericksburg	116.97	119.01	119.47	115.92	113.66	113.91	116.82
Hanover	104.12	99.76	102.52	99.00	104.22	99.78	111.57
King George	95.52	98.04	103.29	98.32	94.15	97.73	114.02
Louisa	108.16	108.02	109.45	109.94	116.91	113.13	111.97
Orange	90.65	92.61	94.87	102	103.96	104.43	99.84
Prince William	72.42	79.3	75.18	78.77	77.27	78.99	87.26
Stafford	90.89	93.74	92.21	97.91	95.99	96.52	100.69
State Average	100.65	101.77	102.10	102.46	102.25	101.72	106.55



Administrative, Service and Support Positions per 1000 Students

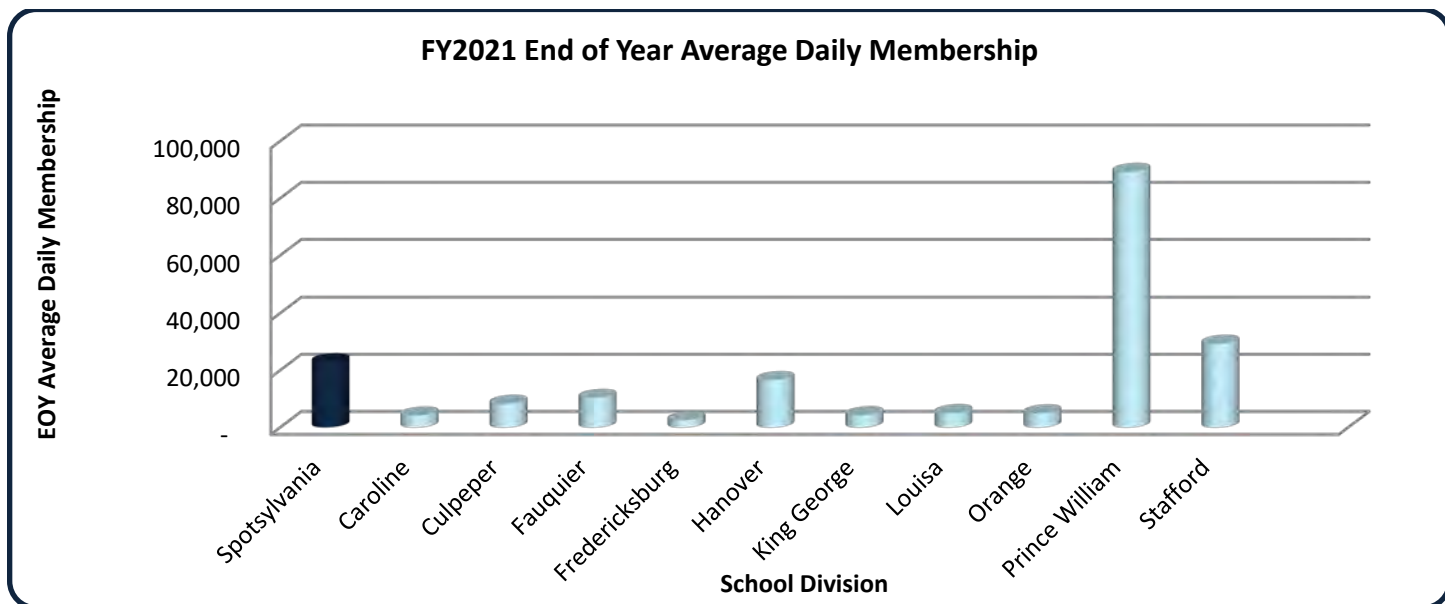
Administrative, Service and Support Personnel Positions per 1000 in ADM

School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	36.15	37.14	37.09	37.04	40.01	38.30	37.76
Caroline	52.65	54.06	57.70	52.71	56.55	58.75	59.59
Culpeper	43.58	42.61	42.99	42.68	41.43	43.90	40.41
Fauquier	48.38	48.71	49.50	49.20	49.31	49.04	57.04
Fredericksburg	62.22	63.97	66.29	61.23	62.45	61.91	56.55
Hanover	36.53	36.74	36.19	33.35	32.87	37.54	33.32
King George	35.92	36.81	38.01	36.94	36.07	35.69	41.49
Louisa	53.62	53.97	54.95	56.44	59.67	57.14	55.82
Orange	46.24	50.31	49.11	48.45	49.85	47.05	46.46
Prince William	39.28	38.62	39.80	41.15	39.35	39.05	36.40
Stafford	34.51	33.77	32.84	34.55	34.18	33.57	32.53
State Average	43.85	43.88	44.37	44.45	45.08	44.71	44.06



End of Year Average Daily Membership (ADM)

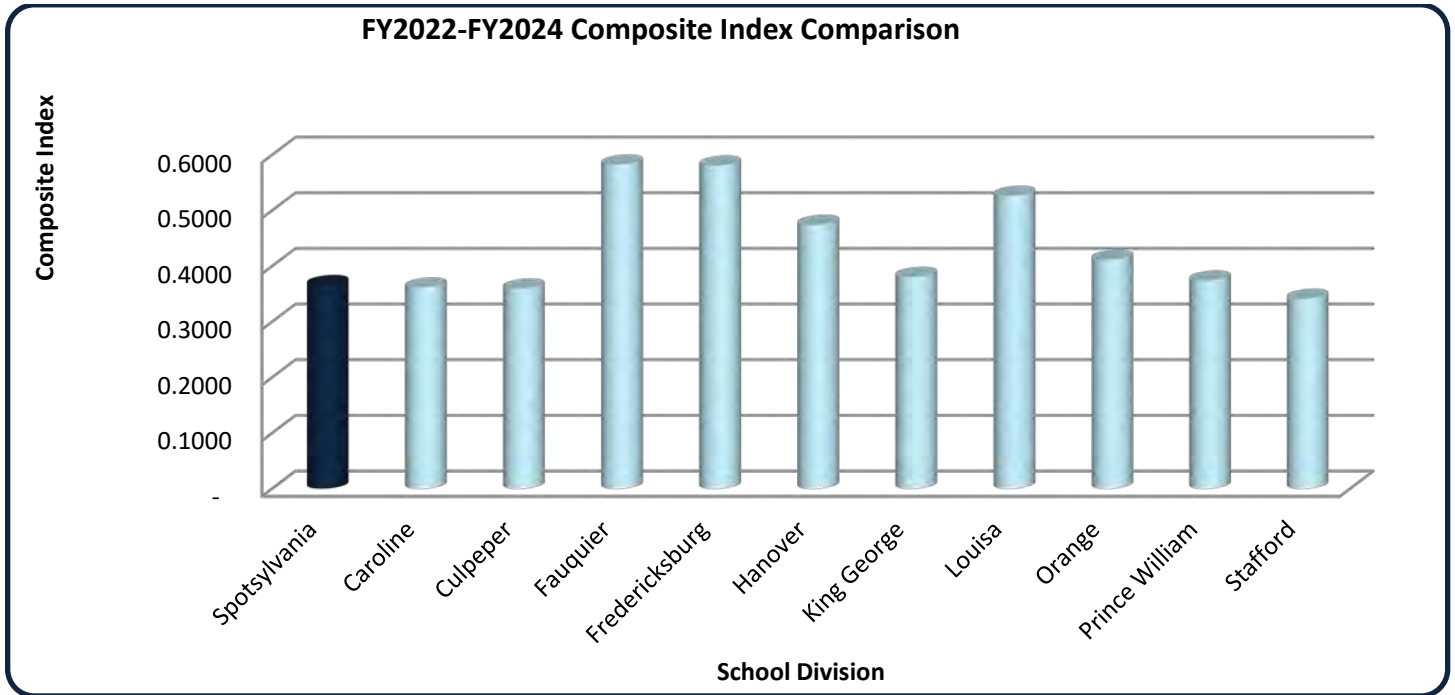
End of Year Average Daily Membership							
School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	23,487	23,228	23,312	23,431	23,204	23,522	22,895
Caroline	4,235	4,257	4,105	4,202	4,149	4,173	4,133
Culpeper	7,934	8,035	8,078	8,084	8,171	8,410	8,213
Fauquier	11,056	10,942	10,878	10,921	10,939	10,974	10,281
Fredericksburg	3,454	3,479	3,545	3,597	3,695	3,687	2,483
Hanover	18,001	18,023	17,981	17,734	17,567	17,435	16,517
King George	4,241	4,220	4,242	4,365	4,322	4,371	4,242
Louisa	4,714	4,719	4,669	4,716	4,739	4,783	4,941
Orange	5,087	4,965	4,890	4,873	4,856	4,880	4,856
Prince William	84,765	86,052	87,625	88,718	89,586	91,665	89,188
Stafford	27,677	27,670	28,293	28,760	29,012	29,723	29,223



Composite Index Comparison

Composite Index Comparison

School Division	FY2016-FY2018	FY2018-FY2020	FY2020-FY2022	FY2022-FY2024
Spotsylvania	0.3617	0.3627	0.3722	0.3661
-Caroline	0.3258	0.3446	0.3553	0.3613
Culpeper	0.3576	0.3573	0.3741	0.3594
Fauquier	0.5827	0.6114	0.5879	0.5824
Fredericksburg	0.6071	0.6210	0.5840	0.5808
Hanover	0.4285	0.4468	0.4626	0.4741
King George	0.3664	0.3721	0.3703	0.3805
Louisa	0.5436	0.5474	0.5406	0.5263
Orange	0.3811	0.4025	0.4105	0.4115
Prince William	0.3848	0.3783	0.3799	0.3739
Stafford	0.3445	0.3462	0.3470	0.3411



Per Pupil Expenditures

State Code Requirements

Virginia State Code Section 22.1-92 requires the following:

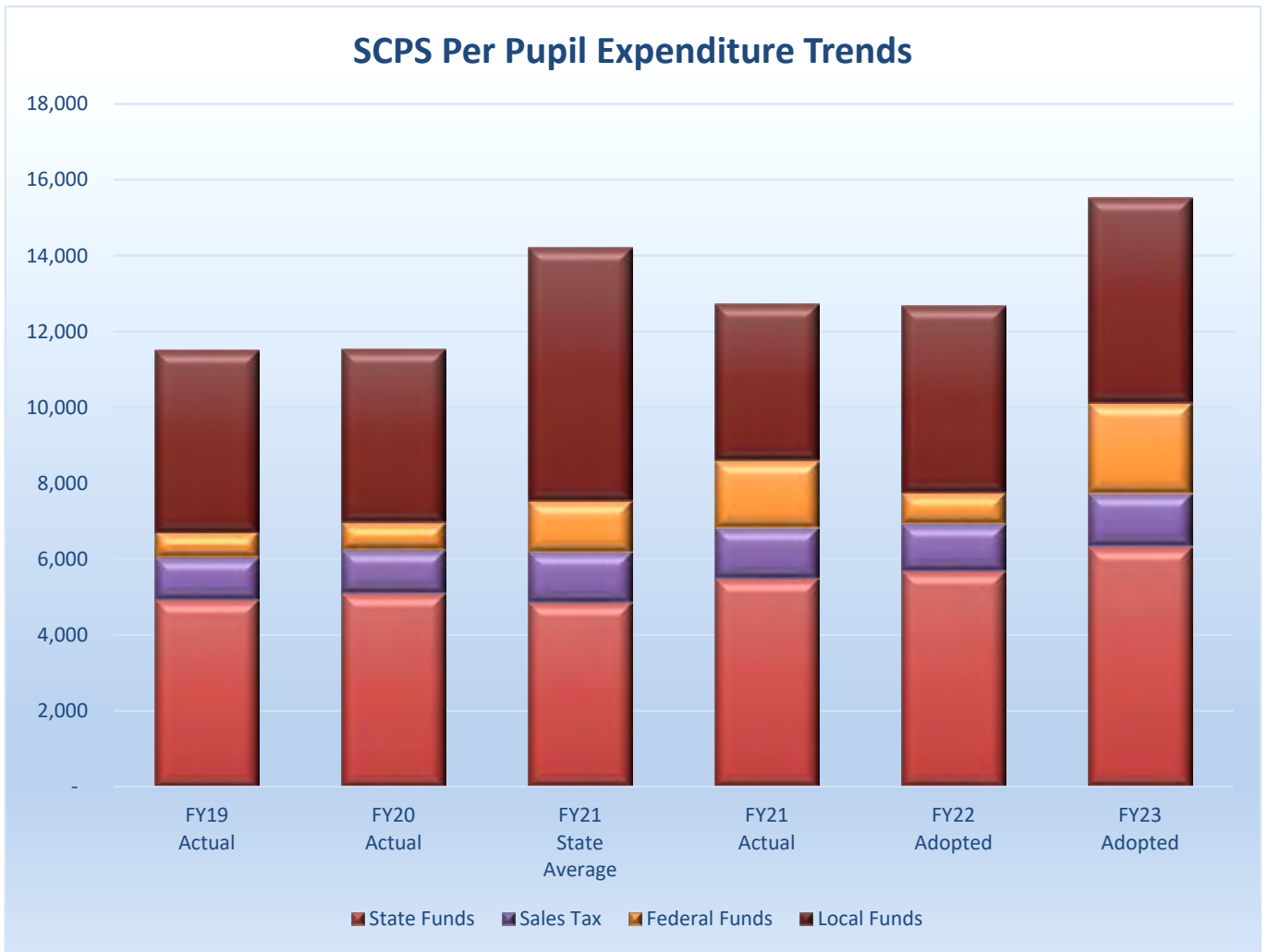
Upon preparing the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division, each division superintendent shall also prepare and distribute, within a reasonable time as prescribed by the Board of Education, notification of the estimated average per pupil cost for public education in the school division for the coming school year in accordance with the budget estimates provided to the local governing body or bodies. 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 for public education in the school division.

The notice shall be made available in a form provided by the Department of Education and shall be published on the school division's website or in hard copy upon request.

Funding Source	FY19 Actual	FY20 Actual	FY21 State Average	FY21 Actual	FY22 Adopted	FY23 Adopted
State Funds	\$4,936	\$5,090	\$4,858	\$5,492	\$5,686	\$6,326
Sales Tax	1,106	1,156	1,327	1,326	1,250	1,409
Federal Funds	665	714	1,352	1,776	822	2,389
Local Funds	4,813	4,569	6,669	4,134	4,930	5,413
Total	\$11,520	\$11,529	\$14,206	\$12,728	\$12,687	\$15,536

Note: Federal Funds excludes Capital Outlay for Food Service. Local Funds excludes Debt Service Budgeted Expenditures.

Source for actual data: Table 15 of the Superintendent’s Annual Report for Virginia, Sources of Financial Support for Expenditures, Total Expenditures for Operations and Total per Pupil Expenditures for Operations.



Student working on an art project.

Estimated Required Local Effort

Virginia State Code section 22.1-93 requires the following:

“Upon approval of the school division’s budget by the appropriating body, each school division shall publish the approved annual budget, including the estimated required local match, on its website and the document shall also be made available in hard copy as needed to citizens for inspection”.

The calculation provided below meets this requirement in the format provided by the Virginia Department of Education.

Description	FY 2023 Adopted Budget	
SECTION 1: Qualifying Expenditures for Operations		
Total Budgeted Expenditures		\$428,879,402
(Include all appropriated funds, including operational and capital)		
(Less) Excluded Capital Expenditures:		
1. Capital Outlay Additions All Functions, objects 8200 through 8230*	\$7,083,410	
2. Facilities - Capital Outlay Replacements Function 66000 and sub-functions 68800 and 69800, objects 8100 through 8130*	\$23,011,468	
3. Debt Service	\$28,811,932	
(Less) School Nutrition, Enterprise & Community Services Sub-functions 65100, 65200, 65300, 68700, 69700, all objects - excluding objects 8200 through 8230*	\$24,182,556	
(Less) Excluded Intra-fund Transfers Sub-Functions 67200 and 69900; objects 9400 and 9800*		
(Less) Excluded Inter-fund Transfers - Capital Purchases by Locality Sub-Function 67300; objects 9600 and 9650*		
(Less) Excluded Inter-fund Transfers - Transfer to Inter-Agency Fund Sub-Function 67300; objects 9700 through 9740*		
(Less) Excluded Programs Programs 6, 7, 8, 9, and 10, all objects - excluding objects 8200*		
Total Excluded Expenditures		\$(83,089,366)
SECTION 2: Adjustment for State Funds		
(Less) Sales Tax (Revenue source codes 240308 and 240312)*	\$32,762,179	
(Less) Other State Funds (See cell comment for exclusions)	\$155,796,435	
(Less) Carry-Forward State Textbook Funds From Prior Year (As of June 30, 2022, for FY 2023 and June 30, 2023, for FY 2024)		
(Less) Carry-Forward Other State Funds (Not Incl. Textbook Funds) From Prior Year (As of June 30, 2022, for FY 2023 and June 30, 2023, for FY 2024)		
(Plus) State Funds Passed Through - Excluding Regional Programs Sub-Function 67300; object 9700*		
(Plus) State Funds Passed Through to Regional Alternative Education Programs Sub-Function 67300; object 9710*		
(Plus) State Funds Passed Through to Regional Governor's School Sub-Function 67300; object 9720*		
(Plus) State Funds Passed Through to Regional Career & Technical Education Center Sub-Function 67300; object 9730*		
(Plus) State Funds Passed Through to Regional Special Education Program Sub-Function 67300; object 9740*		
(Plus) Unspent State Textbook Funds (Anticipated as of June 30, 2022, for FY 2023 and June 30, 2023, for FY 2024)		

Description	FY 2023 Adopted Budget	
(Plus) Unspent Other State Funds (Not Incl. Textbook Funds) (Anticipated as of June 30, 2022, for FY 2023 and June 30, 2023, for FY 2024)		
(Plus) Sum of Capital Expenditures Paid From State Funds (State funds only: All Functions, objects 8200 through 8230. Function 66000 and sub-functions 68800 and 69800, objects 8100 through 8130)*		
(Plus) Sum of Debt Service Expenditures Paid From State Funds (State funds only: Sub-function 67100, objects 4000 through 9300)*		
Total Excluded State Revenues		\$(188,558,614)
SECTION 3: Adjustment for Federal Funds (including all Federal Stimulus Funding)		
(Less) Federal Funds (See cell comment for exclusions)	\$56,266,923	
(Less) Carry-Forward Federal Funds From Prior Year (As of June 30, 2022, for FY 2023 and June 30, 2023, for FY 2024 - See cell comment for limitations)		
(Plus) Unspent Federal Funds (Anticipated as of June 30, 2022, for FY 2023 and June 30, 2023, for FY 2024 - See cell comment for limitations)		
(Plus) Sum of Capital Expenditures Paid From Federal Funds (Federal funds only: All Functions, objects 8200 through 8230. Function 66000 and sub-functions 68800 and 69800, objects 8110 through 8130)*	\$14,178	
Total Excluded Federal Revenues		\$(56,252,745)
SECTION 4: Adjustment for Other Local Revenue		
(Less) Tuition and Other Payments from Another City or County (Beginning of year carry-forward amount)*		
(Less) Local Funds Carried Forward for Textbooks (As of June 30, 2022, for FY 2023 and June 30, 2023, for FY 2024) (Beginning of year carry-forward amount. Fund balance from prior qualifying fiscal years.)*		
(Less) Beginning of Year Carry-Forward Balance for Other State Funded Accounts (As of June 30, 2022, for FY 2023 and June 30, 2023, for FY 2024)		
(Plus) Unspent Local Matching Funds for Textbooks (End of Year Balance): (Anticipated as of June 30, 2022, for FY 2023 and June 30, 2023, for FY 2024)		
(Plus) Unspent Local Matching Funds for Other State Funded Accounts (End of Year Balance): (Anticipated as of June 30, 2022, for FY 2023 and June 30, 2023 for FY 2024)		
Total Excluded Local Revenues		\$
SECTION 5: Required Local Effort		
Net Local Expenditures for Operations:		\$100,978,677
Required Local Effort for SOQ Accounts: *		\$71,445,623

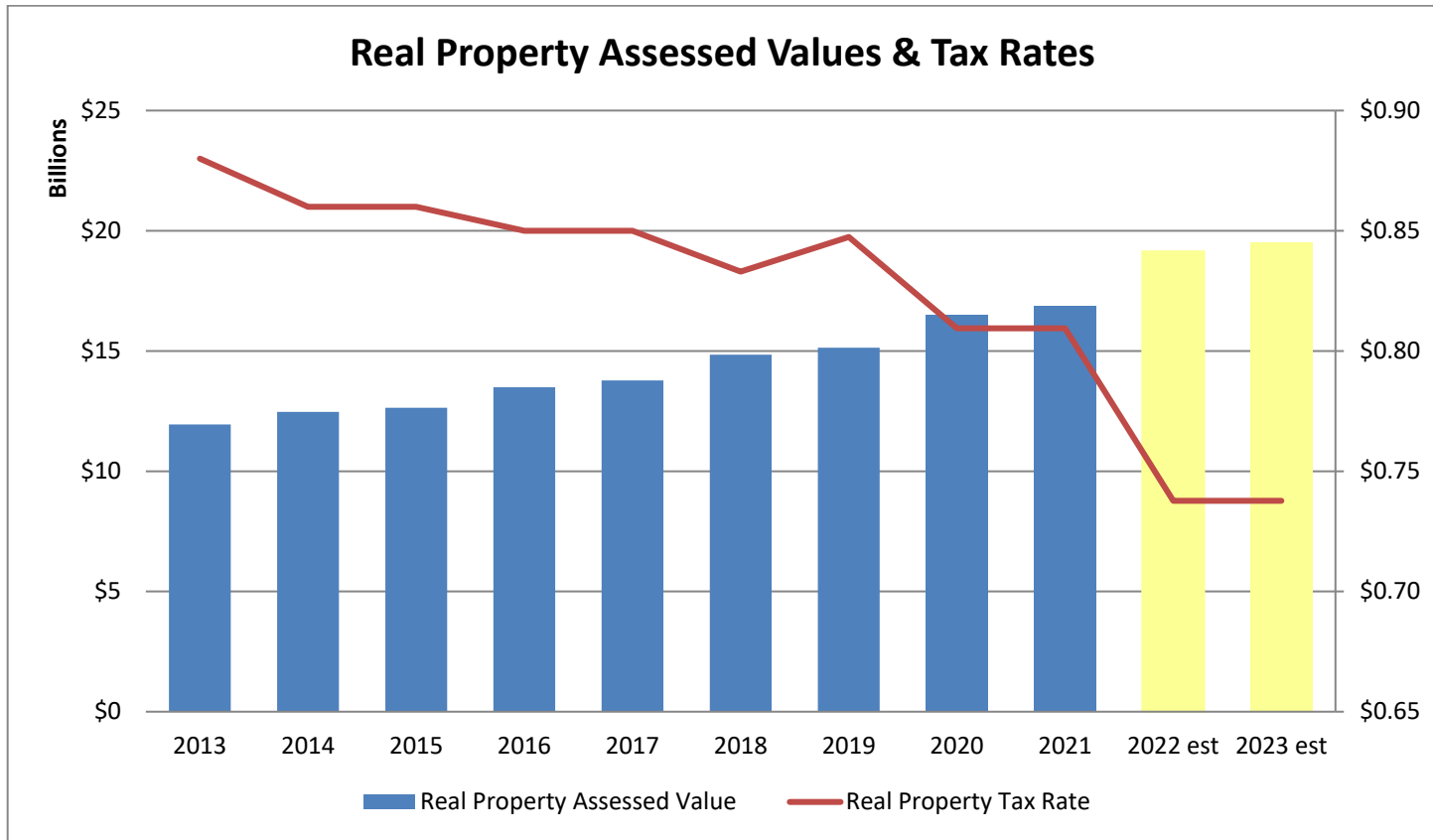
*Cell information noted with a * references account structure detail from the Annual School Report – Financial Section (ASRFIN).

Tax Base and Rate Trends

Real Estate Tax Rate History

Calendar Year	Tax Rate	Equalized Tax Rate
1990	\$0.85	*
1991	0.90	
1992	0.82	0.71
1993	0.86	
1994	0.86	*
1995	0.86	
1996	0.86	0.81
1997	0.92	
1998	0.94	0.90
1999	1.02	
2000	1.02	0.94
2001	1.07	
2002	1.01	0.93
2003	1.01	
2004	0.86	0.86
2005	0.89	
2006	0.62	0.62
2007	0.62	
2008	0.62	0.56
2009	0.62	
2010	0.86	0.83
2011	0.86	
2012	0.88	0.90
2013	0.88	
2014	0.86	0.863
2015	0.86	
2016	0.85	0.8313
2017	0.85	
2018	0.8330	0.8164
2019	0.8474	
2020	0.8094	0.8100
2021	0.8094	
2022	0.7377	0.7377

*Biennial assessments began occurring in 1996. Prior to that, assessments took place every four years.



Source: [FY23 Spotsylvania County Adopted Budget Book](#)

Debt Obligations

Fiscal Year	Existing Debt		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	19,683,041	6,410,787	1,784,718	933,385	21,467,759	7,344,173
2024	16,683,388	5,519,534	1,784,718	870,896	18,468,106	6,390,430
2025	16,126,927	4,741,046	1,784,718	808,407	17,911,646	5,549,453
2026	15,723,597	4,025,247	1,784,718	745,918	17,508,315	4,771,166
2027	15,134,158	3,356,608	1,784,718	683,429	16,918,876	4,040,037
2028	12,326,226	2,576,390	1,784,718	620,940	14,110,945	3,197,330
2029	11,098,578	2,035,067	1,784,718	558,451	12,883,297	2,593,518
2030	9,571,730	1,562,357	1,238,054	495,962	10,809,783	2,058,319
2031	8,414,489	1,184,981	1,238,054	448,779	9,652,543	1,633,761
2032	4,525,631	870,831	1,238,054	401,597	5,763,684	1,272,428
2033	4,117,985	712,272	1,238,054	354,414	5,356,039	1,066,686
2034	3,605,186	564,823	1,238,054	307,232	4,843,240	872,055
2035	3,170,544	443,159	812,655	260,050	3,983,199	703,209
2036	2,820,000	338,740	812,655	227,543	3,632,655	566,283
2037	2,635,000	245,378	812,655	195,037	3,447,655	440,415
2038	2,065,000	157,320	812,655	162,531	2,877,655	319,851
2039	2,065,000	83,400	812,655	130,025	2,877,655	213,425
2040	525,000	25,650	812,655	97,519	1,337,655	123,169
2041	330,000	9,900	812,655	65,012	1,142,655	74,912
2042	0	0	812,655	32,506	812,655	32,506
2043	0	0	0	0	0	0
Grant Total	\$150,621,480	\$34,863,490	\$25,184,535	\$8,399,634	\$175,806,015	\$43,263,124

Organizational Section

The **Organizational Section** provides the reader with a clear understanding of the organizational structure of the school division, both from an overall management perspective as well as a budgeting and financial accountability perspective. This section includes the school division's organizational and management structure, organization chart, strategic plan (vision, mission, core values, goals and strategies), budget development process, and related policies and practices.



Spotsylvania County



Located 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.



This convenient location, together with 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 Overview

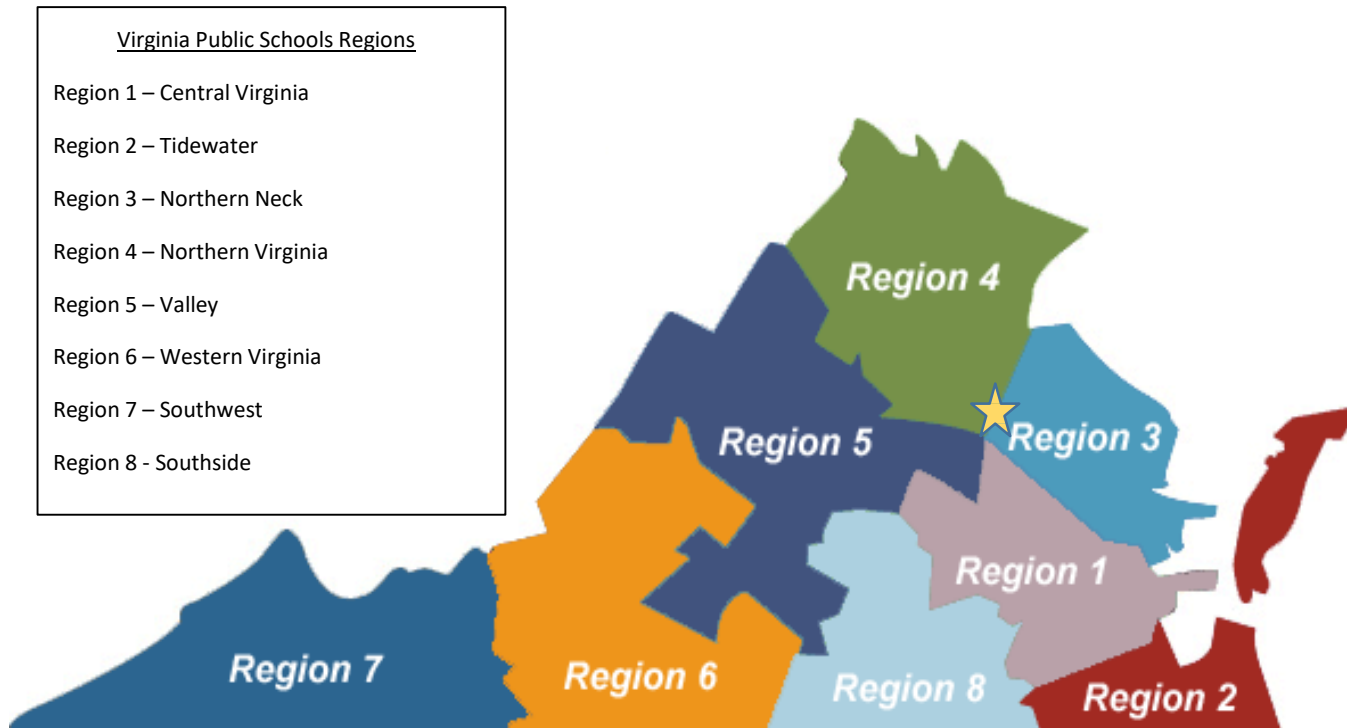
Spotsylvania County Public Schools is governed by an elected School Board is made up of seven members serving concurrent four-year terms. The School Board establishes policy and direction for the system and hires the Superintendent, who implements policy and organizes and manages the staff to pursue the direction set by the Board. A chief academic officer, chief finance officer, and chief human resources officer assist the Superintendent in carrying out these responsibilities. The School Board appears as a component unit in the Spotsylvania County Annual Comprehensive Financial Report (ACFR). The School Board component unit can neither levy taxes nor incur debt, under Virginia law. Spotsylvania County issues debt on behalf of the Spotsylvania County Public Schools and the debt is recorded as a liability on the County's governmental activities. By Virginia law, the Superintendent is required to submit a needs-based budget to the School Board. The School Board approves a budget, which must then be submitted to the governing body. The Spotsylvania County Board of Supervisors can fund all or part of the School Board's approved budget during their budget process for the county.

SCPS educated more than 23,000 students during the 2021-22 school year. In the past decade, student growth in the school division has remained relatively stable other than the drop in enrollment in the 2020-21 school year (approximately 2.5%) primarily impacted by the COVID-19 pandemic. Student enrollment projections suggest a potential future increase ranging of less than two percent over the next ten years.

Spotsylvania County Public Schools is a comprehensive PreK through 12th grade environment. Our children are educated in 5 high schools, 7 middle schools, 17 elementary schools, a career and technical education center and two alternative learning centers, or a total of 32 schools.

Virginia Public Schools Regions

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



Spotsylvania County Public Schools Snapshot

2021-2022 Division Snapshot

Together, we prepare our students for their future.

Successes

On-Time Graduation	Advanced Studies Diplomas Earned	Graduates Pursuing Higher Education
90.3%	50.3%	76%

- 1 National Blue Ribbon Award School
- 3 Purple Star Schools
- 100% Full Accreditation Status
- 100% of High Schools have met the Graduation Completion Index (GCI) of 85 points for the state
- 704 Career & Technical Education Completers

Special Programs

- Pre-school
- JROTC
- 25 Advanced Placement Courses
- 30 International Baccalaureate Courses
- 10 Dual Enrollment Courses
- STEM Courses/Academics
- Courthouse Academy
- Advanced Placement Capstone
- Special Education - Gateway
- Commonwealth Governor's School
- Future Educators Academy

Operations & Facilities

- 17 Elementary Schools (PK-5)
- 7 Middle Schools
- 5 High Schools (9-12)
- 1 Career & Technical Center
- 2 Alternative Learning Centers
- Over 405,000 meals served each month
- Buses travel 20,943 miles daily



Staff

- 1,846 Teachers
- 114 Administrative Staff*
- 1,262 Support Staff*
- 62 Other Licensed Staff
- 13 Average Years Experience
- 57% of Teaching Staff have Masters and/or Doctorate
- 26 National Board Certified Teachers
- 71% of Staff Live in Spotsylvania County

*Number includes Interns and Activities Directors

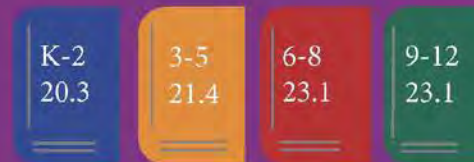
Student Overview

- 14% Special Ed
- 10% Gifted Ed
- 9% English Language Learners
- 46% Enrolled in the Free & Reduced Lunch Program

2018	2019	2020	2021
54% White 18% Black 17% Hispanic 2.6% Asian 7% Other	53% White 18% Black 19% Hispanic 3% Asian 8% Other	49% White 19% Black 20% Hispanic 3% Asian 9% Other	48% White 19% Black 21% Hispanic 3% Asian 9% Other

Enrollment & Class Size

Student Enrollment (Pre-K through 12): 23,871



*Grades 6-8 and 9-12 are based on core classes



SPOTSYLVANIA COUNTY PUBLIC SCHOOLS

*Numbers current as of October 25, 2021

Organization of the School Board by District

Livingston District

Mr. Kirk Twigg,
Chair



Berkeley District

Mrs. April Gillespie,
Vice Chair



Battlefield District

Ms. Nicole Cole



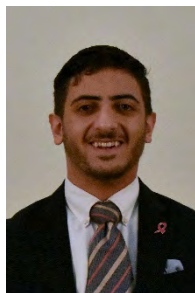
Chancellor District

Ms. Dawn Shelley



Courtland District

Mr. Rabih Abuismail



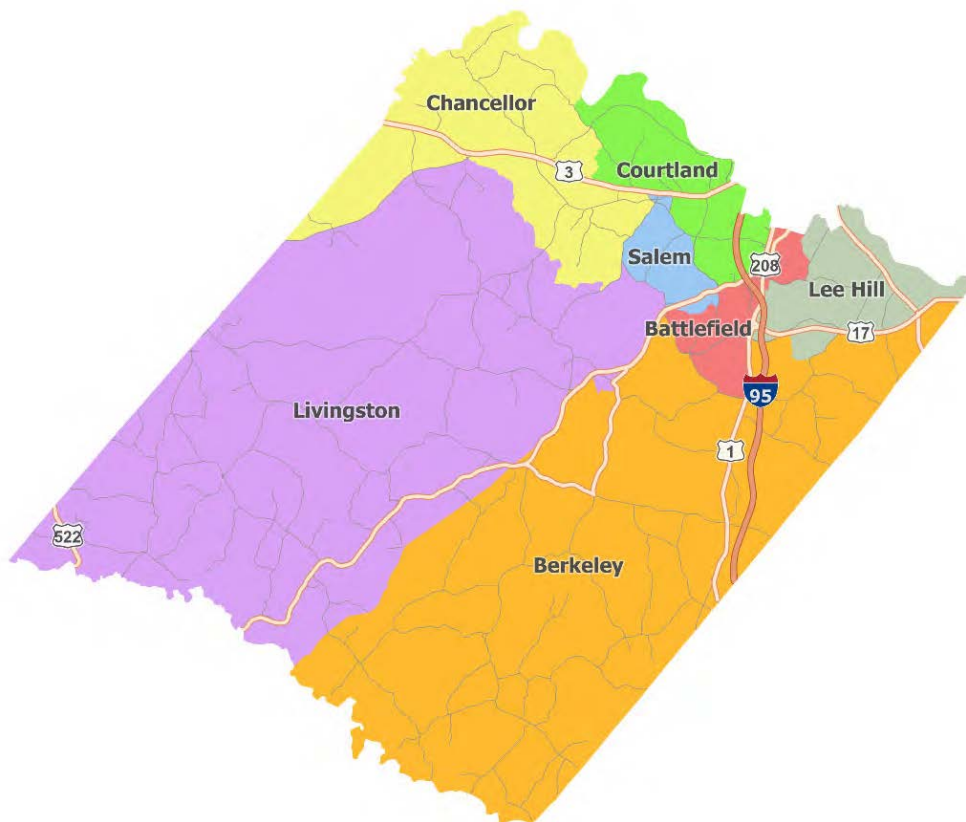
Lee Hill District

Mrs. Lisa A. Phelps



Salem District

Dr. Lorita C. Daniels



School Board Governance Policy

The School Board is a corporate body vested with all the duties, obligations, and responsibilities imposed upon a School Board by law and may sue, be sued, contract, be contracted with, and purchase, take, hold, lease, and convey school property, both real and personal. School Board members shall have no authority or duties except such as may be assigned to them by the School Board as a whole.

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 the 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 are 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

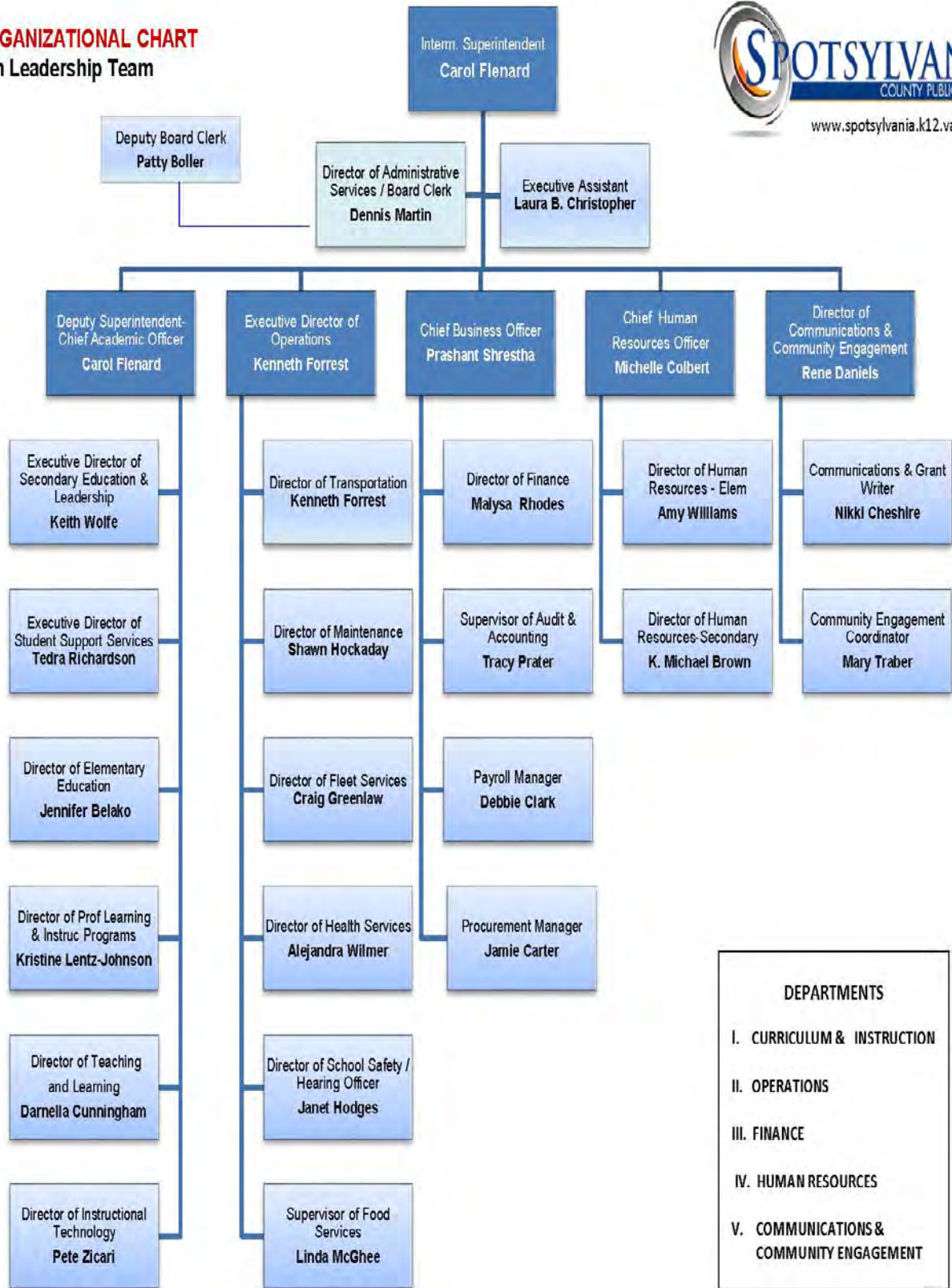
The Spotsylvania County Public School Board meets on the second Monday of every month, unless otherwise noted, in the Board Meeting Room of the Administrative Services Building, 8020 River Stone Drive, Fredericksburg, Virginia. All meetings are open to the public. Anyone requiring special accommodations 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.](#)

Management Structure and Organizational Charts

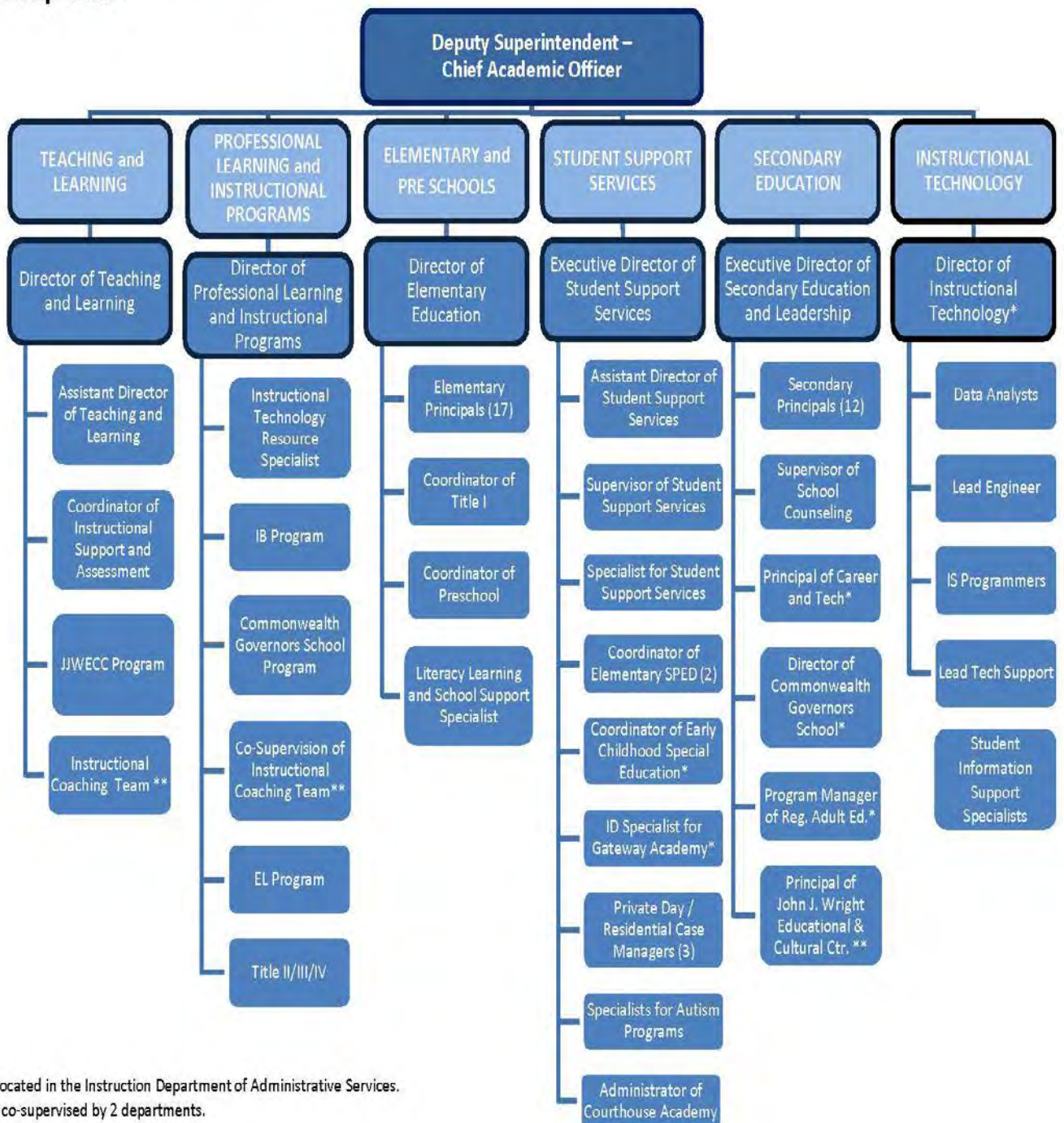


2021-2022 ORGANIZATIONAL CHART Division Leadership Team



- | DEPARTMENTS |
|--|
| I. CURRICULUM & INSTRUCTION |
| II. OPERATIONS |
| III. FINANCE |
| IV. HUMAN RESOURCES |
| V. COMMUNICATIONS & COMMUNITY ENGAGEMENT |

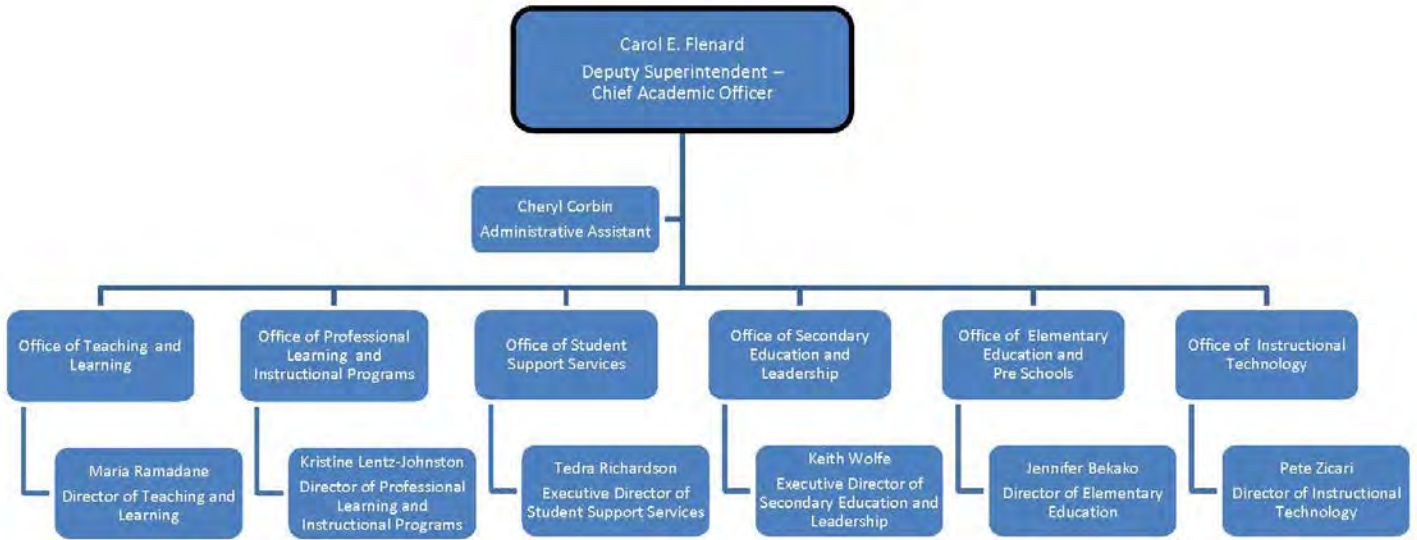
**2021-2022 Instruction Department
Leadership Team**



Position not located in the Instruction Department of Administrative Services.
Positions are co-supervised by 2 departments.

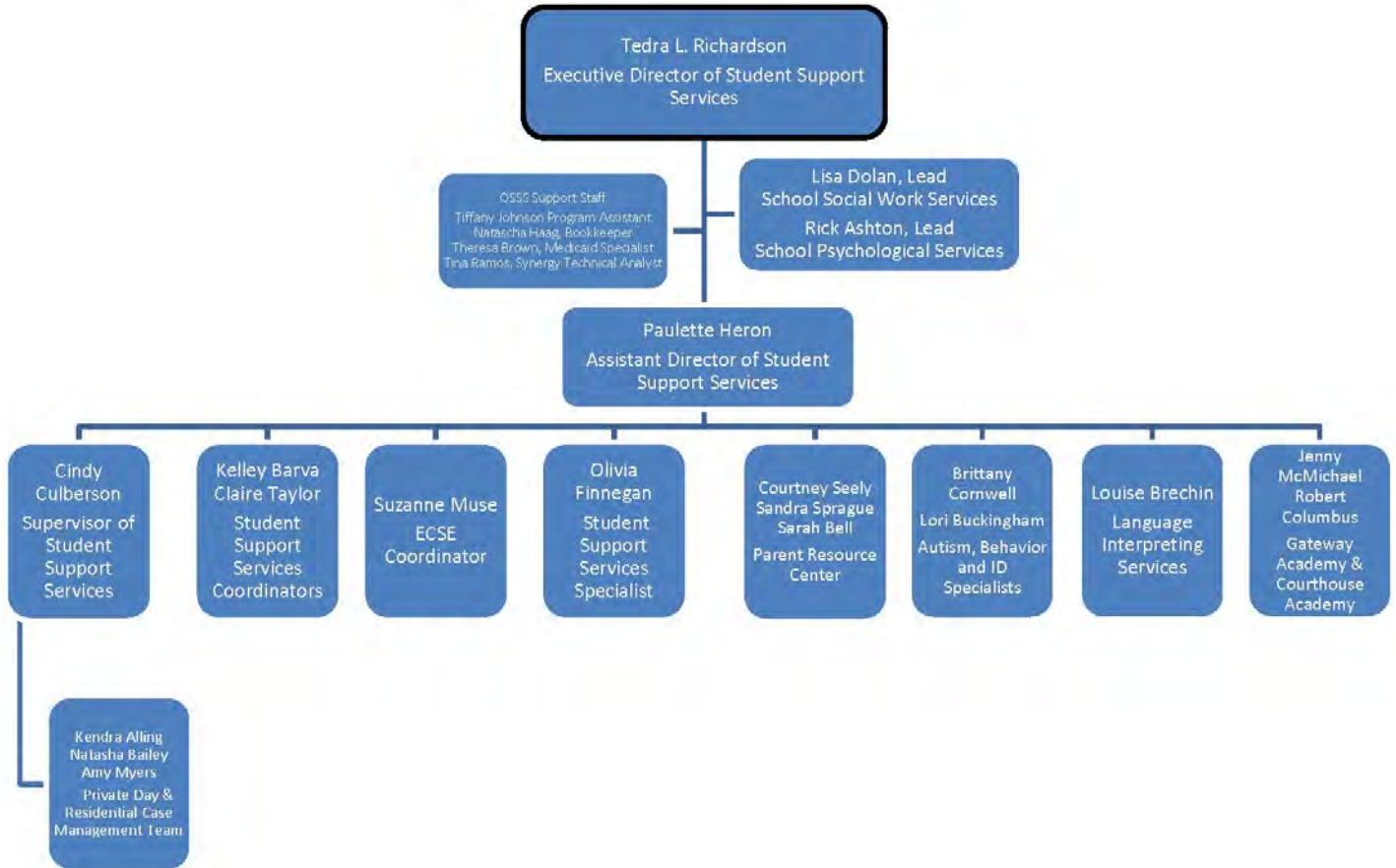
2021-2022 Instruction Department

CAROL FLENARD – DIRECT REPORTS



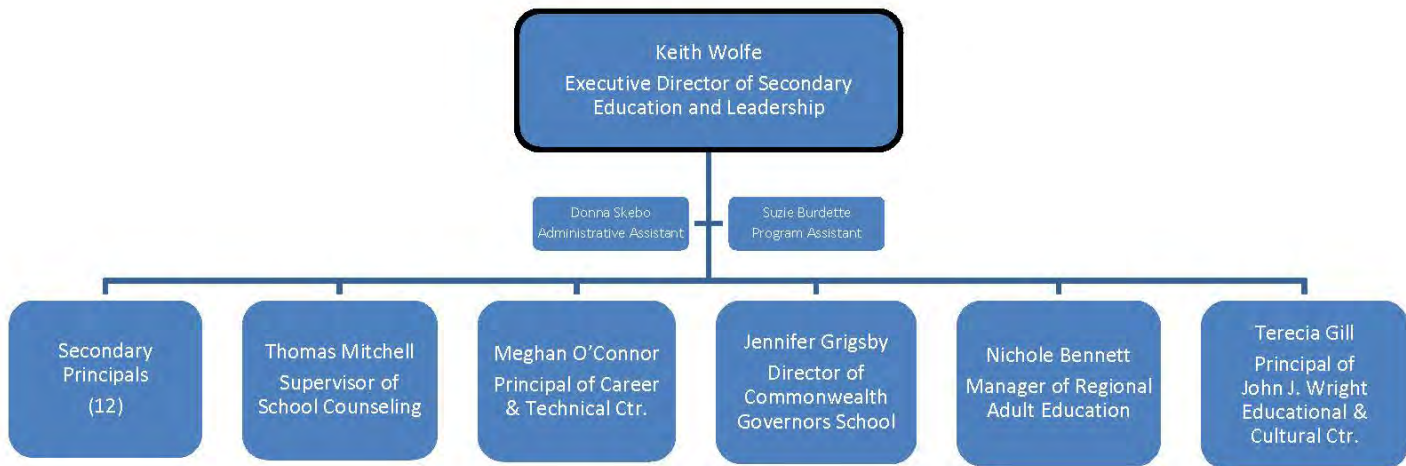
2021-2022 Instruction Department: Student Support Services

TEDRA RICHARDSON – DIRECT REPORTS



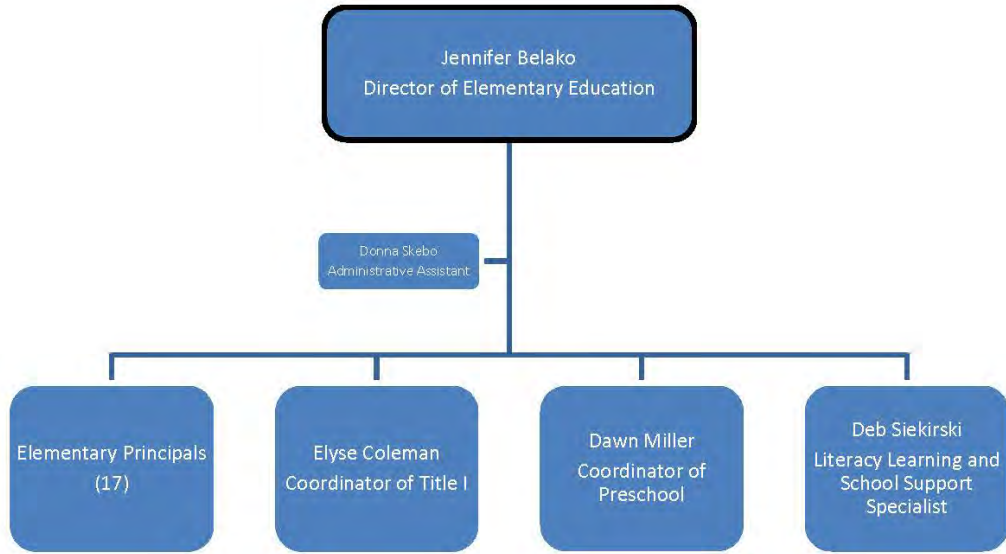
2021-2022 Instruction Department

KEITH WOLFE – DIRECT REPORTS



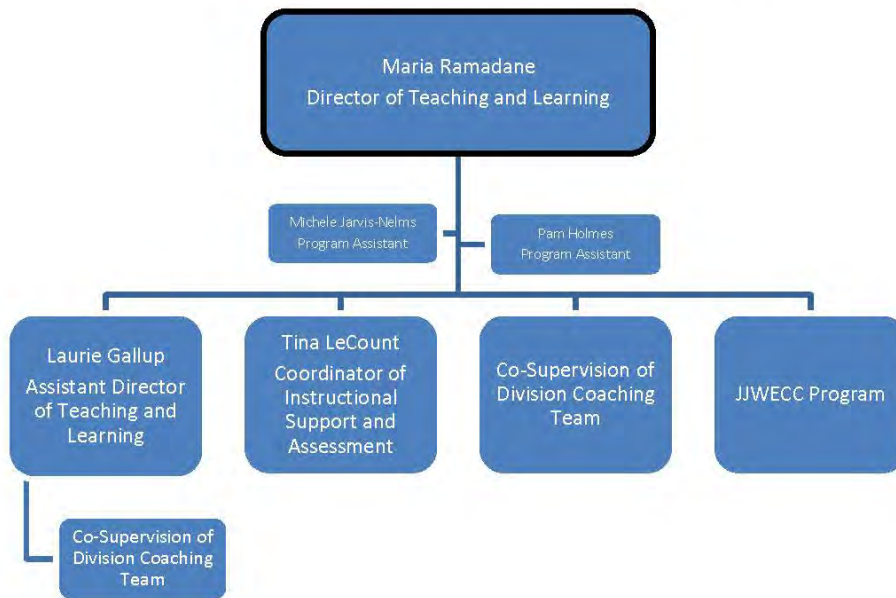
2021-2022 Instruction Department

JENNIFER BELAKO – DIRECT REPORTS



2021-2022 Instruction Department

DARNELLA CUNNINGHAM – DIRECT REPORTS



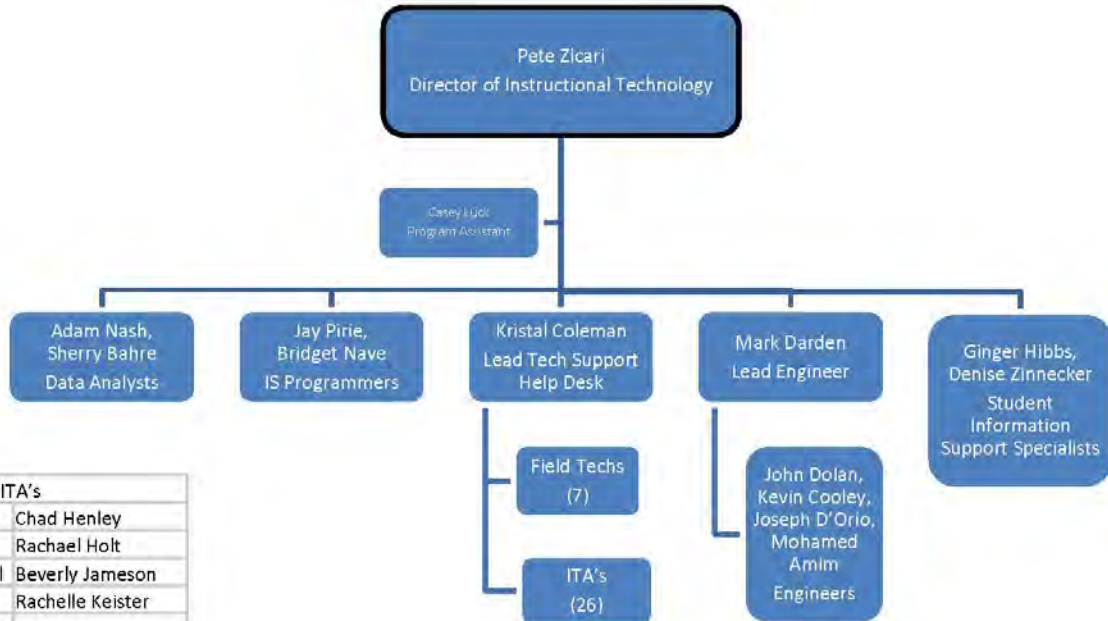
2021-2022 Instruction Department

Kristine Lentz-Johnson – DIRECT REPORTS



2021-2022 Instruction Department

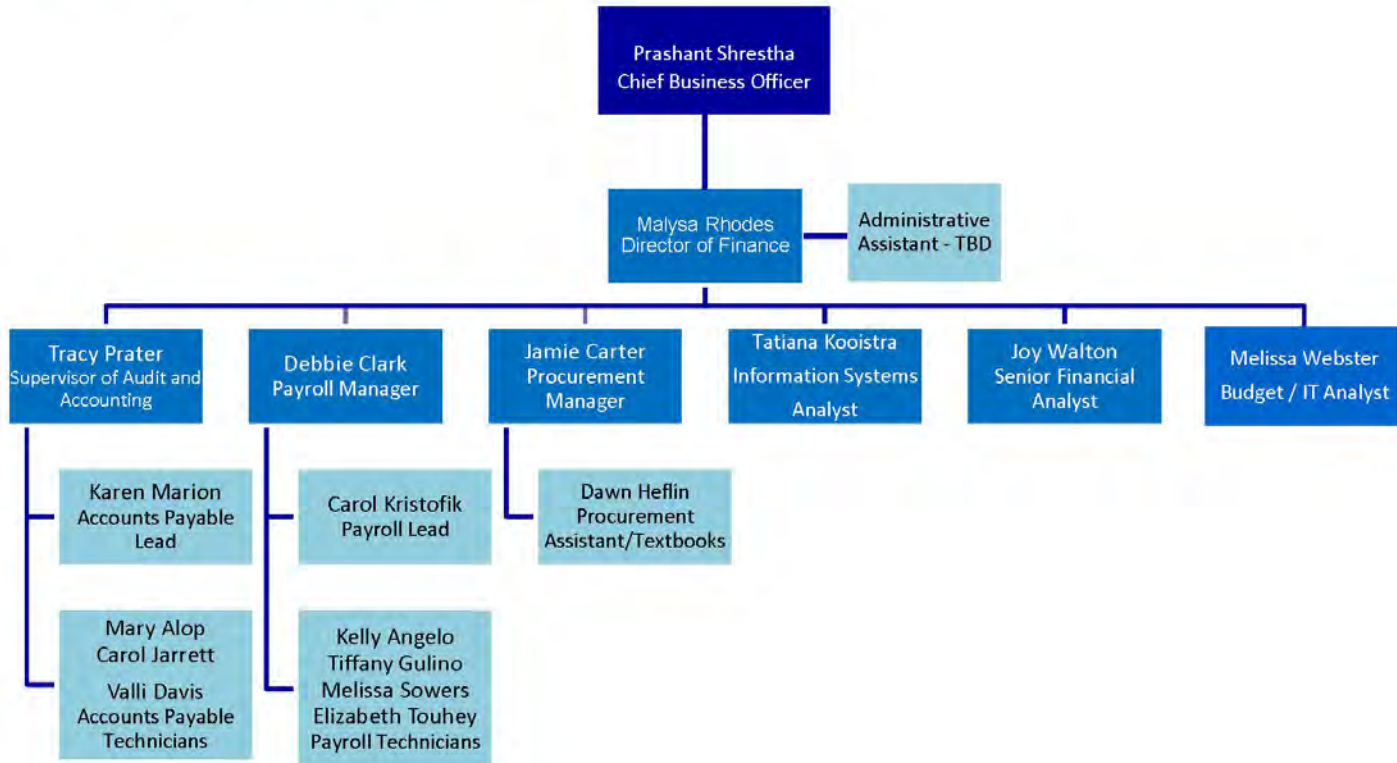
PETE ZICARI – DIRECT REPORTS



ITA's	
Matt Armstrong	Chad Henley
Marsha Brooks	Rachael Holt
Zynesia Campbell	Beverly Jameson
Nicholas Clark	Rachelle Keister
Stephen Cremona	
Simmons	Rhonda Kohnen
Susan Debus	Megan LaLiberte
Amber Dulaney	Kale Rigby
Melinda Dulaney	Kelsey Schultze
Ashley Feather	Shannon Shiflett
Rose Folse	Brian Smelter
Jayson Glubin	Petra Spaulding
Lisa Hannah	
Gordon	Morgan Young
Connor Hairfield	TBD

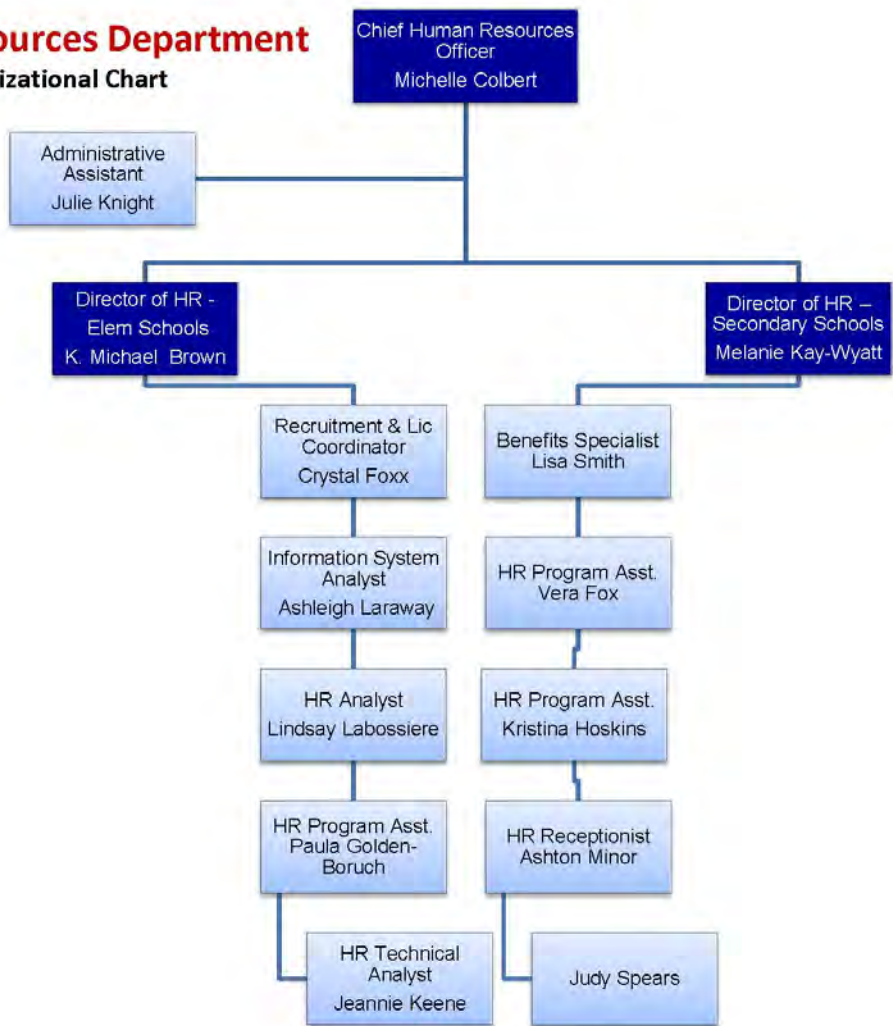
FIELD TECHS	
Hunter Frischkorn	Bill Parker
Stuart Hall	Mark Street
Krystal O'Brien	Kenny Urbaniak
James O'Bryan	

SCPS Finance Department 2021-2022 Organizational Chart



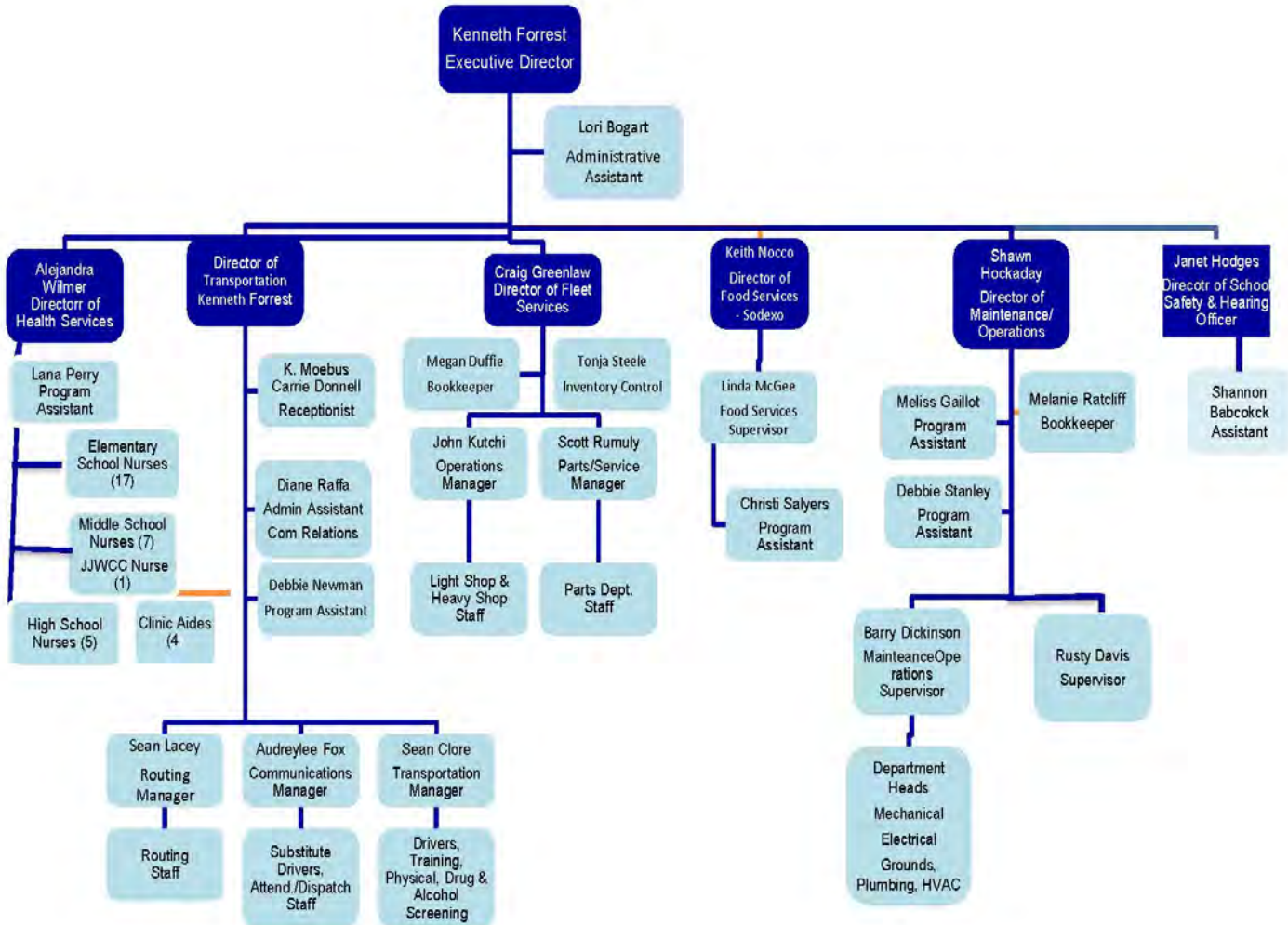
Human Resources Department

2021-2022 Organizational Chart



SCPS Operations Department

2021-2022 Organizational Chart



SCPS Communications and Community Engagement Department 2021-2022 Organizational Chart



Mission, Vision and 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.



Strategic Plan

ENGAGE 2025: Innovative Pathways to the Future



TOGETHER *we prepare our* **STUDENTS** *for their* **FUTURE**



OUR MISSION

Together, We Prepare our Students for their Future.

OUR 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.

OUR 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.*
-

OUR GOALS

1. STUDENT LEARNING

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

OBJECTIVES:

- 1.1 All students will demonstrate measurable growth in literacy.
- 1.2 All students will demonstrate measurable growth in numeracy, and content areas.
- 1.3 Engage all students in academic and work-based learning opportunities that align with occupational trends.
- 1.4 Increase mastery of computer science standards through direct and embedded instruction with an emphasis on digital citizenship.

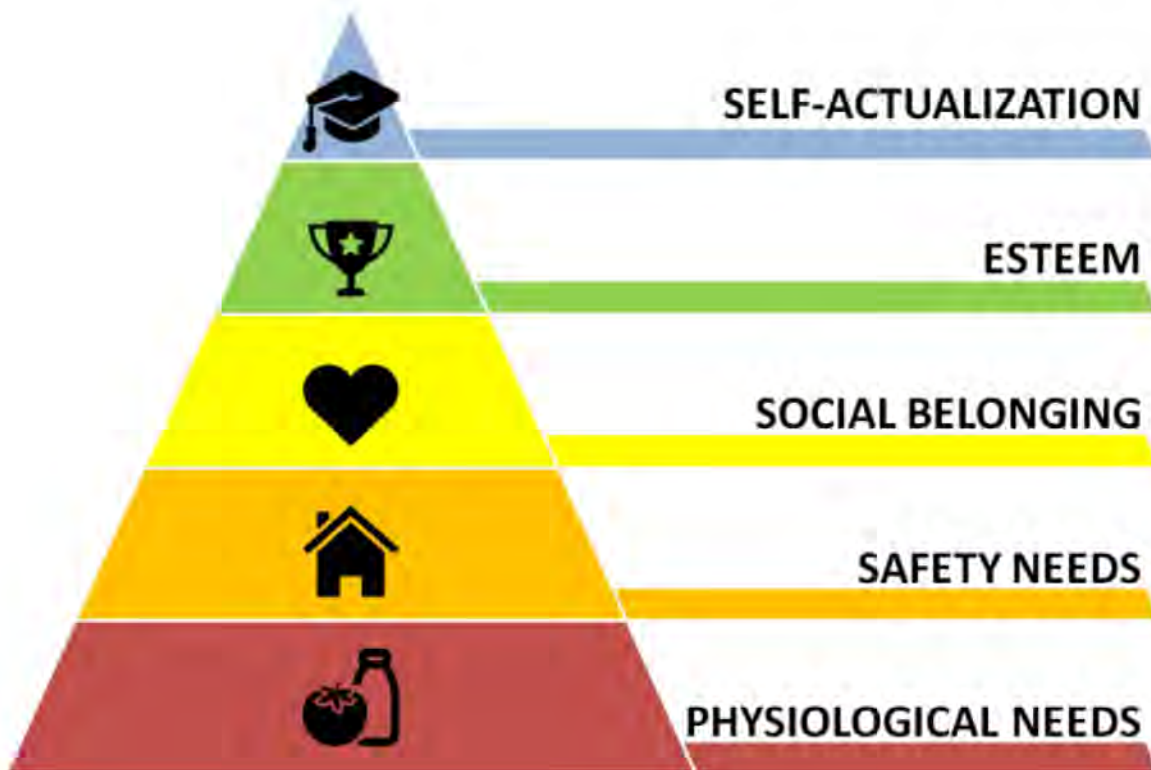


2. STUDENT & STAFF WELL-BEING

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

OBJECTIVES:

- 2.1 Implement a proactive approach to school discipline and safety that promotes a positive school climate and supports equity and continuous improvement.
- 2.2 Cultivate an environment that respects the diversity of students as well as licensed and support staff that provides targeted, equitable opportunities for success.
- 2.3 Increase support for physical, social-emotional, and mental health needs of students and staff.
- 2.4 Optimize the safety and efficiency of Transportation and Fleet Services.



3. PROFESSIONAL GROWTH & ORGANIZATIONAL RESOURCES

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

OBJECTIVES:

- 3.1 Maintain fiscal stability, build strong advocacy, and maximize the efficiency of the division's operations that align resources to support dynamic teaching and learning.
- 3.2 Enhance maintenance of the division's investment in buildings and grounds to ensure alignment with future educational needs of the division as a whole.
- 3.3 Attract, develop, and retain highly effective and diverse licensed and support staff.
- 3.4 Engage all employees in ongoing high-quality and differentiated professional learning to build capacity, to promote professionalism, and to provide optimal service to students.



4. COMMUNITY ENGAGEMENT

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

OBJECTIVES:

- 4.1 Provide communications and community engagement opportunities to support instructional goals.
- 4.2 Expand mutually-beneficial partnerships linking community resources to support students, staff, and school needs.
- 4.3 Division communications will be focused on engaging stakeholders to advocate on behalf of students, staff, and schools.





TOGETHER *we prepare our* **STUDENTS**
for their **FUTURE**

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

- § 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.

- 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.

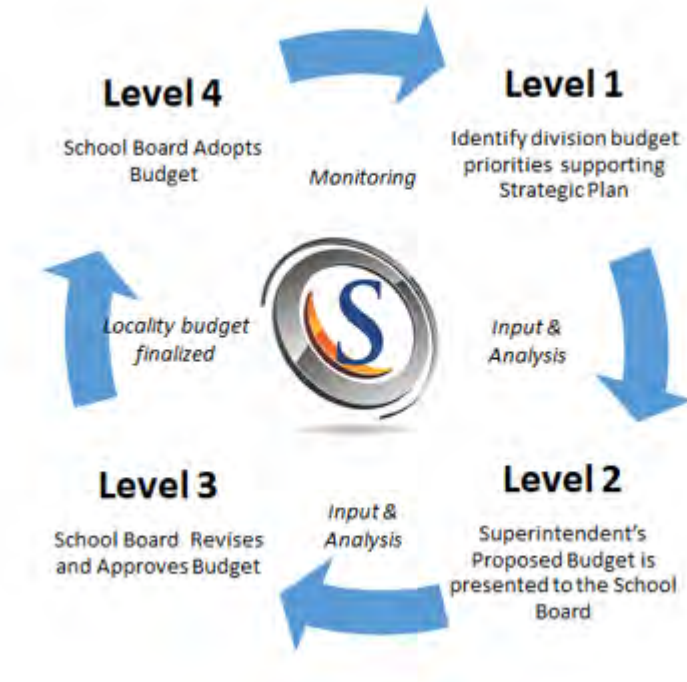
Each division superintendent shall also prepare and distribute, notification of the estimated average per pupil cost for public education in the school division for the coming school year to each parent or guardian. Such notification shall also include actual per pupil state and local education expenditures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

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 school divisions to 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.

Budget Calendar

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

Spotsylvania County Public Schools Critical Budget Dates FY 2023 October 2021 - June 2022				
<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>Approved: 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:

Blue text indicates Board of Supervisors Meeting.

Black text indicates School Board Meeting.

Red text indicates change to original approved calendar.

The FY 2023 Budget was adopted at the April 25, 2022, School Board Meeting. For more information, please visit the Budget Information posted on the Spotsylvania County Public Schools website and at the following link [SCPS Budget](#).

Fund Structure

Accounting System & Financial Accountability

All funds are accounted for using the modified accrual basis of accounting. Revenues are generally recognized for all 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

Section 22.1-115 of the Code of Virginia sets forth requirements for a system of accounting, statements of funds available, and classification of expenditures.

The State Board, 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, state and local, and the treasurer or other fiscal agent of each school division shall render each month to the school board a statement of the funds in his hands available for school purposes. The Board shall prescribe the following major classifications for expenditures of school funds: (i) instruction, (ii) administration, attendance and health, (iii) pupil transportation, (iv) operation and maintenance, (v) school food services and other noninstructional operations, (vi) facilities, (vii) debt and fund transfers, (viii) technology, and (ix) contingency reserves.

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 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.

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, the Spotsylvania County Public Schools division operates 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
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)

Cost Center	Description
950	Construction Management
960	Technology Services Team
961	Instructional Technology
980	Commonwealth Governor's School (CGS)
981	Rappahannock Detention Center
982	John J. Wright Cultural Center
990	Governor's School
991	CGS Site #1
992	CGS Site #2
999	Facility Use

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

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

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

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

Basis of Budgeting

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.

Basis of Budgeting

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.

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. The budget calendar must include at least one work session for reviewing the budget and at least one public hearing on the budget. 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. Upon approval of the school division's budget by the appropriating body, the school division should publish the approved budget in line item form, including the estimated required local match, on its website. This document should also be made available in hard copy as needed to citizens for inspection.

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.

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.

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.

Basis of Accounting

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.

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.

Purchasing

The School Board of the County of Spotsylvania shall abide by all applicable provisions of the Virginia Public Procurement Act (Code of Virginia, Section 2.2-4300 et seq.).

The School Board of the County of Spotsylvania shall have the authority to accept other than the lowest bid in circumstances permitted by the Virginia Public Procurement Act, and the superintendent shall be prepared to report to the School Board in writing the reasons why the lowest bid was not recommended.

In case of emergency, a contract may be awarded without competitive sealed bidding or competitive negotiation, price negotiation, or price comparisons; however, such procurement shall be made with such competition as is practicable under the circumstances. The Superintendent or designee shall document in writing the reason for believing an emergency exists, make a full report concerning the emergency contract at the next scheduled School Board meeting, and include this report in the contract file.

As permitted by Code of Virginia, Section 2.2-433 and pursuant to Regulation DJ-R1, the school division may, without competitive sealed bidding or competitive negotiation, enter into single or term contracts for

1. Goods and services other than professional services and non-transportation-related construction, if the aggregate or the sum of all phases is not expected to exceed \$200,000; and
2. Professional services, if the aggregate or the sum of all phases is not expected to exceed \$80,000; and
3. Transportation-related construction, if the aggregate or sum of all phases is not expected to exceed \$25,000.

However, such small purchase procedures shall provide for competition wherever practicable. Where small purchase procedures are adopted for construction, the procedures shall not waive compliance with the Uniform State Building Code.

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.

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, SCPS expects to have unspent funds at year end. However, no minimum or maximum carryover balance has been defined.

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 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.

County Fiscal Policies

The following financial policies of Spotsylvania County are included here to provide the reader with additional guidelines that impact the fiscal planning and management of Spotsylvania County Public Schools. Those county fiscal policies that do not have a potential direct impact on the school division's budget process are not included here.

I. GENERAL POLICIES FOR FINANCIAL PLANNING

A. Balanced Budget

1. The Board of Supervisors will annually adopt a balanced budget for Spotsylvania County, wherein planned revenues equal planned expenditures for the fiscal year.
2. The budget is a plan for raising and allocating resources to enable efficient and effective delivery of needed services. The budget shall be structured to allow the public to readily see the relationship between revenues, expenditures and the achievement of service objectives.
3. The Board of Supervisors' analysis of the budget will focus on the following:
 - a. costs of mandates and commitments (e.g.: debt service);
 - b. costs related to maintaining level of service standards;
 - c. costs of capital infrastructure and equipment (both new investment and the maintenance of existing capital assets); and
 - d. effectiveness and economic efficiency of existing and proposed programs.
4. The Board is committed to providing mandates and Board-prescribed services at the greatest possible value to citizens.
5. The Board expects that all individual governmental units and the County government as a whole will show positive balances at the end of each fiscal year.
6. If deficits should appear to be forthcoming within a fiscal year, spending shall be reduced sufficiently to fund the committed and assigned reserves outlined within the fiscal policies.
7. The County will maintain budgetary controls so as to ensure adherence to the budget.
8. The County will maintain fund balances sufficient to avoid the necessity of tax anticipation borrowing.
9. The budget will provide for adequate funding of all adopted retirement benefit programs.

B. Long-range Planning

1. Multi-Year Forecasts
 - a. The Board of Supervisors will annually review the County's multi-year financial plan covering a minimum of three years. The Board recognizes the multiple benefits of long-range forecasting including:
 1. Early identification of potential fiscal constraints and/or trends.
 2. Recognition of the impact of capital projects on the operating budget, and
 3. Anticipation of the need for future Board actions to maintain a balanced budget in future years.
 - b. At a minimum, annual long-range forecast will provide revenue and expenditure projections for the General Fund, Transportation Fund and Utilities funds, and will include the operating budget impacts of all planned capital expenditures.
2. Capital Improvement Budget Policies
 - a. The Board of Supervisors will adopt a five-year Capital Improvement Plan (CIP) and update it annually.
 - b. The Board will enact an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, economic base, and/or real estate development, as well as those necessary to meet level of service standards will be calculated and included in capital budget projections.
 - c. Future operating and maintenance costs associated with new capital improvements will be projected and included in out-year operating budget forecasts.
 - d. The Board will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
 - e. The County will identify the estimated costs and potential funding sources for each capital project proposal before it is

submitted for approval.

- f. The County will attempt to determine and make use of the least costly financing method for all new projects.
- g. Savings on general capital projects will be transferred to the Capital Projects Fund balance upon project completion to be used on future capital projects approved by the Board. Likewise, savings on Utilities capital projects will be transferred to the Utilities Capital Projects Fund balance to be used on future Utilities capital projects approved by the Board. Finance staff will ensure that savings on any bond-funded capital project line item will be used only for other similar capital projects in accordance with the language in the referendum question(s) or Board bond resolution which originally authorized the County's issuance of bonds, where applicable.

3. Investment Policies - Listed below are the objectives from the Statement of Investment Policies adopted by the Board of Supervisors on December 13, 2011.

- a. All investments shall be in compliance with the Code of Virginia Sections §2.2-4400 et seq. and §2.2-4500 et seq.
- b. The cash management and investment activities of the County shall be conducted in a manner which is consistent with prevailing prudent business practices which may be applied by other public organizations of similar size and financial resources.
- c. The Investment Portfolio will be managed to accomplish the following fundamental goals:
 - i. Safety of Principal - The single most important objective of the investment program is the preservation of principal of those funds within the Investment Portfolio.
 - ii. Maintenance of Liquidity - The Investment Portfolio will be managed at all times with sufficient liquidity to meet all daily and seasonal needs, as well as to fund special projects and other operational requirements which are either known or which might reasonably be anticipated.
 - iii. Maximizing Return - The Investment Portfolio shall be managed to maximize the return on investments within the context and parameters set forth by the safety and liquidity objectives above. The County Treasurer is responsible for all County investments. The complete detailed investment policy is available on the County website.

4. Other Post-Employment Benefits (OPEB) Funding Policy

- a. In July 2004, the Governmental Accounting Standards Board (GASB) issued Statement 45, establishing standards for financial reporting of governmental liabilities related to non-pension post-employment benefits (e.g. retiree health insurance), also known as Other Post-Employment Benefits (OPEB). Though OPEB will not be received by the employee until he or she retires from employment, these future benefits are being earned today, and so they are a cost of providing public services rendered today. GASB Statement 45 requires governments to measure the annual costs of OPEB through an actuarial calculated Annual Required Contribution (ARC), systematically and rationally allocating the present value of the projected cost of benefits over the working life of benefiting employees. Additionally, total OPEB liabilities must be reported in the County's Annual Financial Report.
- b. Funding for the County's OPEB liabilities will be budgeted and reserved as funds are available within the associated operating budgets. The County will attempt to fund its OPEB liabilities for the smaller funds (Code Compliance, Capital Projects, Transportation and Utilities) as soon as practical. Phased-in funding of the General Fund liability will begin as soon as local economic conditions allow, with contributions increasing incrementally each year until the annual contribution equals 100% of the ARC. The County's goal will be to reach 100% of the ARC no more than eight years from the beginning of the General Fund phase-in period. The phase-in period began in FY 2016 when the Board allocated \$1.9 million to a General Fund OPEB reserve.
- c. Funding of the Schools' OPEB liability is the responsibility of the School Board. Beginning in FY 2020, the County will hold for the Schools an OPEB reserve. It is the goal of the Schools that the funding in this reserve combined with the funds separately held in the Schools' OPEB trust be maintained at a level that is at least equivalent to the County's reserved percentage of its OPEB liabilities at the end of each fiscal year.

II. REVENUE POLICIES

A. Revenue Budgets

1. The County will estimate its annual revenues by an objective, analytical process.
2. The County will maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
3. The County should routinely identify intergovernmental aid (i.e. grant) funding possibilities. However, before applying for and accepting intergovernmental aid, the County will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment.
4. Reassessment will be made of all real property at least every two years. The County will maintain sound appraisal procedures to keep property values current. Property will be assessed at 100% of full market value.
5. The County will follow an aggressive policy of collecting property tax revenues. The annual level of uncollected property taxes will generally not exceed two percent over a three-year period.

C. Use of One-time Revenues

1. The County will pay for all current operating expenditures with current revenues.
2. The County will avoid budgetary procedures that balance current expenditures at the cost of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
3. The County will limit the use of one-time revenues to one-time expenditures such as non-recurring capital projects.

III. EXPENDITURE POLICIES

A. Debt Capacity, Issuance and Management

1. The County will finance capital projects only when current (non-borrowed) sources of funding are unavailable.
2. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project.
3. The County will plan its tax-supported bond sales such that it will maintain compliance with its adopted debt policy. Target debt ratios will be annually calculated, reviewed, and included in the capital improvement plan.
 - a. Net debt as a percentage of estimated market value taxable should not exceed 3%.
 - b. The ratio of debt service expenditures as a percentage of governmental fund expenditures should not exceed 12%. The County will work towards reducing this ratio to not more than 10% by the end of FY 2025.
 - c. The County's 10-year tax-supported debt and lease payout ratio should be maintained at or above 65% at the end of each adopted five-year CIP.
 - d. Debt on special service districts for which the County can demonstrate revenue from special taxes is available to pay 100% of the associated debt service will be excluded from the calculation of these target debt ratios.
4. The County's goal is to budget an amount of cash (pay-as-you-go) funding for capital projects equal to 5% of General Fund revenues (less obligated transfers), with a minimum level of 3%. In order to achieve this goal, in FY 2008 the County transferred 1% to the Capital Projects Fund and has increased that transfer by 0.25% each year such that the FY 2016 transfer is budgeted at the minimum policy level of 3%. An additional 0.25% will be transferred each year until at least the 5% target is met. While it is the County's full intent to use this pay-as-you-go funding annually for capital projects, should revenue shortfalls or unanticipated operating expenditures occur in the General Fund, this funding may be used as a source of budgetary flexibility.
5. The County will maintain regular communications with the bond rating agencies about its financial condition and will provide requested information in a timely manner. The County will follow a policy of full disclosure on every financial report including the Official Statements related to bond issues.
6. The County recognizes the importance of overlapping debt in analyzing its financial condition. The County will regularly analyze total indebtedness including overlapping debt.
 - a. Any County indirect debt issuance for public services such as regional jail or other regional project, special assessment district, community development authority, tax increment district, or other similar type of overlapping debt either

individually or when considered in aggregate with previously issued overlapping debt – shall not have a negative impact upon the County's debt capacity or credit rating.

- b. In order to protect the County's long term fiscal stability and credit standing, the total aggregate outstanding amount of overlapping debt should not exceed 1% of the total assessed value of taxable property within the County.
- c. Exceptions to this policy may be made if the projects to be financed directly replace capital projects in the current capital improvement plan. Toll road or other forms of revenue bonds supported solely by user fees will not be included in the definition of overlapping debt.
- d. The County's preference is to have overlapping debt retired as rapidly as possible, but in no case shall the maturity of such debt extend beyond 30 years.

B. Debt Referendum Policy

1. All new facility construction projects or acquisitions that exceed available budgeted funds will be subject to voter referendum, unless financed through revenue supported mechanism (i.e., water/sewer revenue bonds).
2. Expenditures may be authorized by the Board of Supervisors for reasonable related expenses in preparation for a referendum. These expenditures may include various avenues through which to obtain and provide the County citizens adequate details on the referendum issues.
3. A voter referendum to authorize bonds should be presented to voters only for projects included in the Adopted CIP and only when analysis of the County's debt capacity demonstrates the County's ability to fund the debt service for the bonds within the parameters of the County's target debt ratios. There should also be demonstrated capability for the County to at least start and preferably complete projects approved by a referendum within the eight-year time period permitted by State law for the sale of authorized bonds.
4. Voter referenda will coincide with General Elections.
5. The Board of Supervisors, by a majority vote at a regularly scheduled meeting, may waive the referendum requirement, to the extent allowed by law, to meet a critical health and/or public safety need, in conjunction with a court order, or to realize an economic benefit to the County.

IV. FUND BALANCE (i.e. RESERVE & STABILIZATION ACCOUNTS)

B. Self-Insured Health Insurance Reserves

1. The County will maintain a self-insured health insurance reserve equal to the County's total claims incurred but not reported (IBNR) plus three months of claim payments based on the previous three years' experiences. Any use of such reserve will be limited to payment of IBNR in the event the County changes to a new vendor for health insurance and to the payment of claims that exceed premium payments.
2. Any use of the County's self-insured health insurance reserve will be replenished within one year.
3. Separately, the County will hold for the Schools a self-insurance reserve equal to the Schools' total claims incurred but not reported (IBNR) plus three months of claim payments based on the previous three years' experiences. Any use of such reserve will be limited to payment of IBNR in the event the Schools change to a new vendor for health insurance and to the payment of claims that exceed premium payments.
4. Any use of the Schools' self-insured health insurance reserve will be replenished within one year.
5. The self-insured health insurance reserves will constitute commitments within the General Fund balance. Fund Balance (i.e. Reserve & Stabilization Accounts)



Financial Section

The **Financial Section** begins with a discussion of major revenue sources and classification of expenditures to provide context for the financial reports that follow. Summary and detailed budget data for all school division funds combined are provided first. This section is further subdivided into each of these funds: Fund 1000 - Commonwealth Governor's School, Fund 2000 - Rappahannock Regional Detention Center, Fund 3000 - Food Service, Fund 4000- Regional Adult Education, Fund 5000 – Operating, Fund 6000 – Capital Projects (CIP), and Fund 7000 - Fleet Service (an internal service fund). The Capital Projects Fund section includes a summary of the Capital Improvement Plan (CIP), which is the school division's five-year long-range plan for capital projects for 2023-2027 as well as additional detail for planned projects. Other financial information pertinent to the development of the FY 2023 budget and Capital Improvement Plan is also included in this section.



Major Classifications of Revenues and Expenditures

MAJOR REVENUE SOURCES

Spotsylvania County Public Schools has seven main revenue sources: State Aid, State Sales Tax, Federal, Local, Other, Loans and Bonds and Fund Balances. Overall, combined revenues for FY 2023 total \$434,369,520 or an increase of \$88,364,682 or 25.54% over the FY 2022 adopted budget. This increase is primarily due to an increase in Federal Funds of \$41.2 million, State funds (including sales tax) of \$28.5 million, a Local Funds increase of \$5.8 million, CIP loans and bonds increase of \$6.7 million and an increase in Fund Balance for the Food Service Fund of \$6.0 million.

The underlying assumptions and trends for each major revenue source are explained below. The amounts displayed have been rounded for reporting purposes.

State Sales Tax

Of the sales tax collected state-wide in Virginia, one and one-eighth percent is returned directly to localities based on the number of school aged children in each locality as determined by the latest triennial school census. For FY 2023, State Sales Tax increased by \$3,867,100 or 13.4% higher than FY 2022 adopted budget amount.

State Aid

State aid funding for public education is generally allocated into four different types of revenue accounts: (1) Standards of Quality; (2) Incentive Programs; (3) Categorical Programs; and (4) Lottery-funded Programs.

Standards of Quality Accounts

The Standards of Quality (SOQ) prescribe the minimum standards which all local school divisions must meet. Funds are distributed to localities based on each locality's Composite Index of Ability to Pay (CI) – a measure of the locality's wealth. The higher a locality's composite index, the less state funding it receives. The primary SOQ account is Basic Aid. Basic Aid provides significant funding for personnel and materials. Other SOQ accounts are specifically designated for textbooks, vocational education, gifted education, special education, remedial education, English as a Second Language classes, remedial summer school, and fringe benefits. All of these accounts (except remedial summer school) require a matching contribution of revenue based on the locality's Composite Index.

Incentive Programs

Incentive accounts fund programs that are not required by the Standards of Quality but provide benefits to students. Examples include funding for Academic Year Governor's Schools, the Virginia Preschool initiative, compensation supplements and some at-risk funding.

Categorical Accounts

Categorical accounts fund programs for students with educational needs such as homebound instruction, programs in regional juvenile facilities, and career and technical education programs.

Lottery-Funded Programs

A number of accounts are funded with revenue received from the state lottery. Examples include the At-Risk Program, the Early Reading Intervention Program, the K-3 Primary Class Size Reduction Program, Algebra Readiness, and others.

For FY 2023, state aid for Spotsylvania County Public Schools equals \$158,406,600 and reflects an increase of \$24,613,500 or 18.4%, which is a substantial increase over the past few years. Prior to FY 2023, the state funding trend had ranged between \$121 million and \$134 million for the past three years. The underlying assumption for projecting sales tax and state funding is based on the state's funding formula which considers rebenchmarking on a biennial basis, average daily student membership, the Local Composite Index (LCI) and free and reduced lunch statistics. The combined State funding totals \$191,168,800 and makes up 44.0% of the total budget.

Federal Funds

Spotsylvania County Public Schools receives funding through a number of federal grants. The most significant grant-related funding source for FY 2023 is ESSER III or the Elementary and Secondary Emergency Relief Funding specifically associated with mitigating the impacts of Covid-19. After ESSER III, the two largest federal grants are Title I for Improving Basic Programs and Title VI-B for Individuals with Disabilities Education. Aside from ESSER III, these two programs receive approximately two-thirds of the federal funding that comes to the locality. FY 2023 Federal funding for Spotsylvania County Public Schools increased by \$41,153,600 or 216.5%. The trend for federal funds (prior to the award of COVID-19 relief funds) has ranged between \$15 million and \$16 million over the last three years. The underlying assumption for federal revenue is predicated upon availability of funds at the federal level coupled with student enrollment data and socio-economic status of students. Federal funds make up 13.9% of the total budget for FY 2023.

Local Funds

The Board of Supervisors annually appropriates funds for the operation of the schools including debt service payments. These funds are primarily generated from real and personal property tax dollars. For FY 2023, the School Board Adopted Budget includes a total local transfer of \$138,081,400, which includes one-time funds of \$5.8M. The ten-year average annual increase including the one-time funds from FY 2023 is \$2M or 1.65%. The underlying assumption for projecting local dollars is based on the governing body's budget priorities. Local funds make up 32.4% of the total budget.

Other Funds

This category of revenue includes print shop fees for services, rental fees for the use of school facilities, insurance adjustments, Regional Special Education tuition revenue, Medicaid payments and payments from other state agencies for services provided by Spotsylvania County Public Schools. All funds combined revenue from "Other Funds" reflects a modest increase of \$258,400. This is primarily due to the revenues associated with facilities use reflecting a return to more normal use following the height of the pandemic. Other funds make up 2.8% of the total budget.

Loans and Bonds Revenues

Funds for capital improvements are kept distinctly 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.

Loans and bonds revenues total \$25,184,500, an increase of \$6,675,000 or 36.1% over FY 2022. This increase is due to the need to upgrade buses, technology, and complete school maintenance projects related to the CIP. The trend for loans and bonds revenue has ranged from \$19 million to \$31 million over the last few years. The underlying assumption for projecting revenues is based on availability of bond funding, replacement cycles and need. Loan and Bonds funding makes up 5.9% of the total budget.

Fund Balance

The school division is only permitted to generate fund balances for the Food Service Fund, the Fleet Service Fund, and the Capital Improvement Fund. These fund balances are held by the county until the need warrants. The FY 2023 budget includes a fund balance for Food Service only, totaling \$8 million or an increase of about \$6 million over FY 2022 adopted.

MAJOR EXPENDITURE CLASSIFICATIONS

Spotsylvania County Public Schools has eight major classifications of expenditures: Salaries/Wages, Employee Benefits, Purchased Services, Other Charges, Materials & Supplies, Capital Outlay, Capital Improvement Plan (CIP) and Debt Service.

Salaries/Wages

The adopted salaries/wages expenditure budget is \$201,507,000, which reflects a net increase of \$24,373,300 or 13.8%. This increase is primarily attributable to a 5% pay increase for teachers and staff as well as the plan to modernize the teachers' pay scale, other salary adjustments for hourly employees, and an increase of 112.0 FTEs budget to budget.

Employee Benefits

The adopted benefits expenditure budget is \$81,803,000, which reflects an increase of \$5,332,200 or 7.0%. This increase is directly attributable to several factors, including salary adjustments, FTE additions, a correction of an error in the FY 2022 adopted budget that did not assign VRS benefits to vacant positions and increases in annual leave payout and disability insurance to bring these accounts to a level of actual expenditures.

The FY 2023 Adopted Budget, salaries/wages and employee benefits together comprise 65.2% or \$283.3 million of the total budget. When CIP and debt service expenditures are excluded, salaries/wages and employee benefits make up 77.2% of the budget.

Purchased Services

This classification generally is used to record budgeted and actual expenditures related to services acquired from outside sources on a fee basis or fixed income contract basis. The Purchased Services expenditure budget is \$40,680,000, which reflects an increase of \$17.6 million or 76.0% over the FY 2022 Adopted budget. This is primarily due to the increase to the CIP Maintenance projects for FY 2023 and purchased services related to ESSER funding.

Other Charges

The Other Charges expenditure budget is \$18,574,500, which reflects an increase of \$9,098,400 or 96.0%. The division has been awarded ESSER grant funding that can be utilized in FY 2023 and in FY 2024. However, to give flexibility to the school board for the allocation of these funds the full amount has been budgeted in FY 2023. This decision accounts for a majority of the increase in FY 2023.

Materials and Supplies

This object code includes articles or commodities that are consumed or materially altered when used and minor equipment that is not capitalized, including any equipment costing less than \$5,000. The Materials and Supplies expenditure budget is \$16,542,000, which reflects an increase of \$5,870,900 or 55.0%. The division has been awarded ESSER grant funding that can be utilized in FY 2023 and in FY 2024. However, to give flexibility to the school board for the allocation of these funds the full amount has been budgeted in FY 2023. This decision accounts for a majority of the increase in FY 2023.

Capital Outlay

This object code includes outlays that result in the acquisition of or additions to capitalized assets costing \$5,000 or more. The Capital Outlay expenditure budget is \$7,708,000 which reflects an increase of \$5,997,000 or 350.5%. This increase is primarily due to planned purchase of new equipment in Food Service.

Capital Improvement Plan (CIP)

The total for FY 2023 is \$38,743,400 which is \$20,233,900 above the FY 2022 adopted budget or a 109.3% increase. This is direct result of bond sale proceeds associated with the 2021 voter-approved bond referendum.

Debt Service

The Debt Service budget of \$28,811,900 is a decrease of \$112,400 or 0.4% below the FY 2022 Adopted budget. This net decrease is due to new bond issuances for the FY 2023 CIP being offset by the retirement of older bonds.

FY 2023 Adopted Budget Resolution

A RESOLUTION BY THE SCHOOL BOARD OF THE COUNTY OF SPOTSYLVANIA TO ADOPT THE FISCAL YEAR (FY) 2023 BUDGET

WHEREAS, the School Board of the County of Spotsylvania (hereinafter "School Board") is charged by the Section 22.1-89 of the *Code of Virginia* with the management and control of funds made available for Spotsylvania County Public Schools; and

WHEREAS, the School Board has exercised due diligence in setting budget goals at its pre-budget work session on November 15, 2021, and reviewing the proposed budget submitted by the Superintendent on January 25, 2022; and

WHEREAS, the School Board received the Superintendent's proposed budget on January 25, 2022, and received comments on the Superintendent's proposed budget from the citizens of Spotsylvania County on February 7, 2022, at a duly advertised public hearing; and

WHEREAS, the School Board revised the Superintendent's proposed budget and approved the School Board's budget on February 14, 2022, and submitted and presented its approved budget to the Spotsylvania County Board of Supervisors on February 22, 2022, in the amount deemed necessary for support of its public schools for the fiscal year 2023 (FY 2023); and

WHEREAS, on April 14, 2022, the Spotsylvania County Board of Supervisors approved that the local tax supported expenditures of the School Division's overall budget of \$434,369,520 (for all funds), shall not exceed \$138,081,416 of local funds; therefore, be it

RESOLVED that the School Board on this 25th day of April 2022, adopts the Spotsylvania County Public Schools' Budget and the Capital Improvement Plan (CIP) for Fiscal Year (FY) 2023, in the amount of \$434,369,520 for school operations in all funds, effective July 1, 2022, and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Operating Fund Budget for FY 2023 in the amount of \$360,751,187 (which includes \$2,329,095 for the Governor's School Fund 1000, \$1,120,313 for the Juvenile Detention Center Fund 2000, \$869,083 for the Regional Adult Education Fund 4000, and \$356,432,696 for the Operating Fund 5000); and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Food Service Fund 3000 Budget for FY 2023 in the amount of \$31,713,924; and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Capital Projects Fund 6000 Budget for FY 2023 in the amount of \$38,743,386; and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Joint Fleet Maintenance Fund 7000 Budget for FY 2023 in the amount of \$3,161,023; and be it

RESOLVED FURTHER, that the School Board adopts all compensation scales, hourly rates, athletic and academic stipends, health insurance rates for FY 2023, and authorizes the school administration to implement the approved teacher pay scale modernization plan in addition to the restructuring, reclassification, and reorganization of staff within the fiduciary limits set by the School Board; and be it

RESOLVED FINALLY, that the School Board authorizes the Superintendent or her authorized designee to take all necessary actions to give this resolution effect.

(Seal)



A teste 
Dennis W. Martin, Clerk

CERTIFICATE

The undersigned Superintendent of the School Board (the "School Board") of the County of Spotsylvania, Virginia (the "County") hereby certifies that:

1. A meeting of the School Board was duly called and held on April 25, 2022 (the "Meeting").
2. Attached hereto is a true, correct and complete copy of a resolution (the "Resolution") of the School Board entitled "A RESOLUTION BY THE SCHOOL BOARD OF THE COUNTY OF SPOTSYLVANIA TO ADOPT THE FISCAL YEAR (FY) 2023 BUDGET," as recorded in full in the minutes of the Meeting and duly adopted by a majority of the members of the School Board present and voting during the Meeting.
3. A summary of the members of the School Board present or absent at the Meeting, and the recorded vote with respect to the Resolution, is set forth below:

Member Name	Voting				
	Present	Absent	Yes	No	Abstaining
Kirk Twigg, Chair	<u> X </u>	<u> </u>	<u> X </u>	<u> </u>	<u> </u>
April Gillespie, Vice Chair	<u> X </u>	<u> </u>	<u> X </u>	<u> </u>	<u> </u>
Nicole Cole	<u> X </u>	<u> </u>	<u> X </u>	<u> </u>	<u> </u>
Dawn Shelley	<u> X </u>	<u> </u>	<u> X </u>	<u> </u>	<u> </u>
Rabih Abuismail	<u> X </u>	<u> </u>	<u> X </u>	<u> </u>	<u> </u>
Lisa A. Phelps	<u> X </u>	<u> </u>	<u> X </u>	<u> </u>	<u> </u>
Lorita C. Daniels	<u> X </u>	<u> </u>	<u> X </u>	<u> </u>	<u> </u>

4. The Resolution has not been repealed, revoked, rescinded or amended, and is in full force and effect on the date hereof.

Dated: April 25, 2022

Signature: 

Name: Dr. Carol E. Flenard

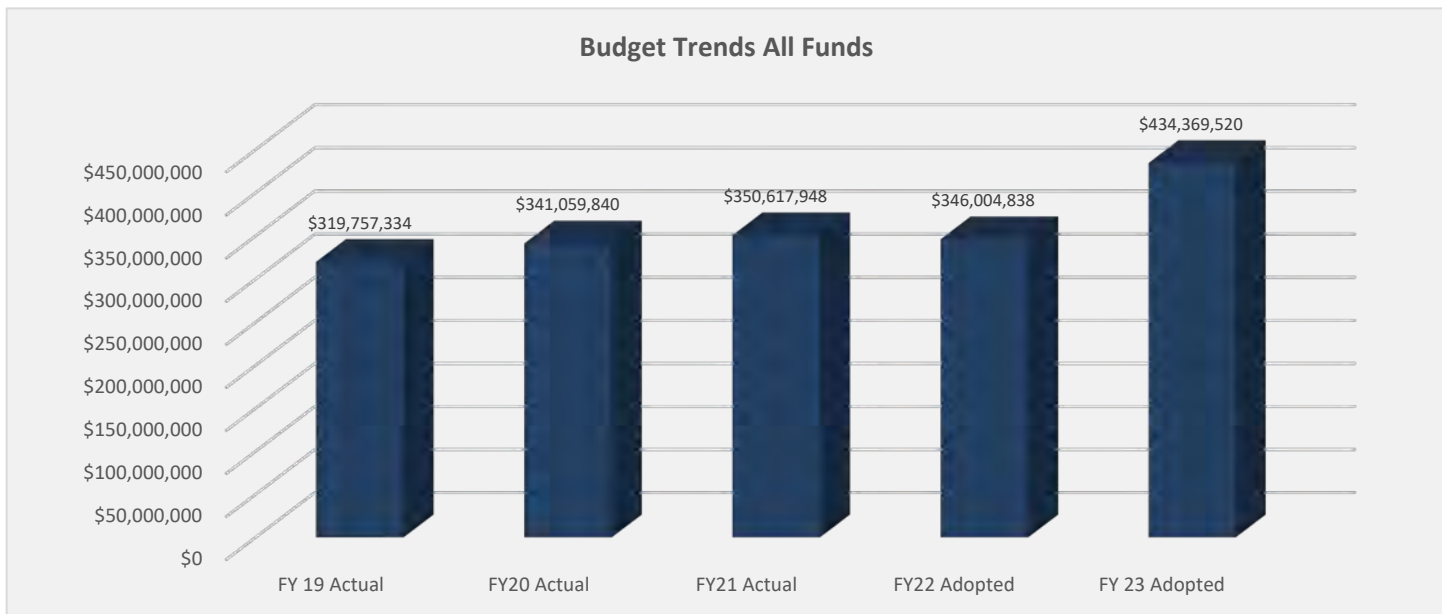
Title: Interim Superintendent

(SEAL)

All Funds Summary

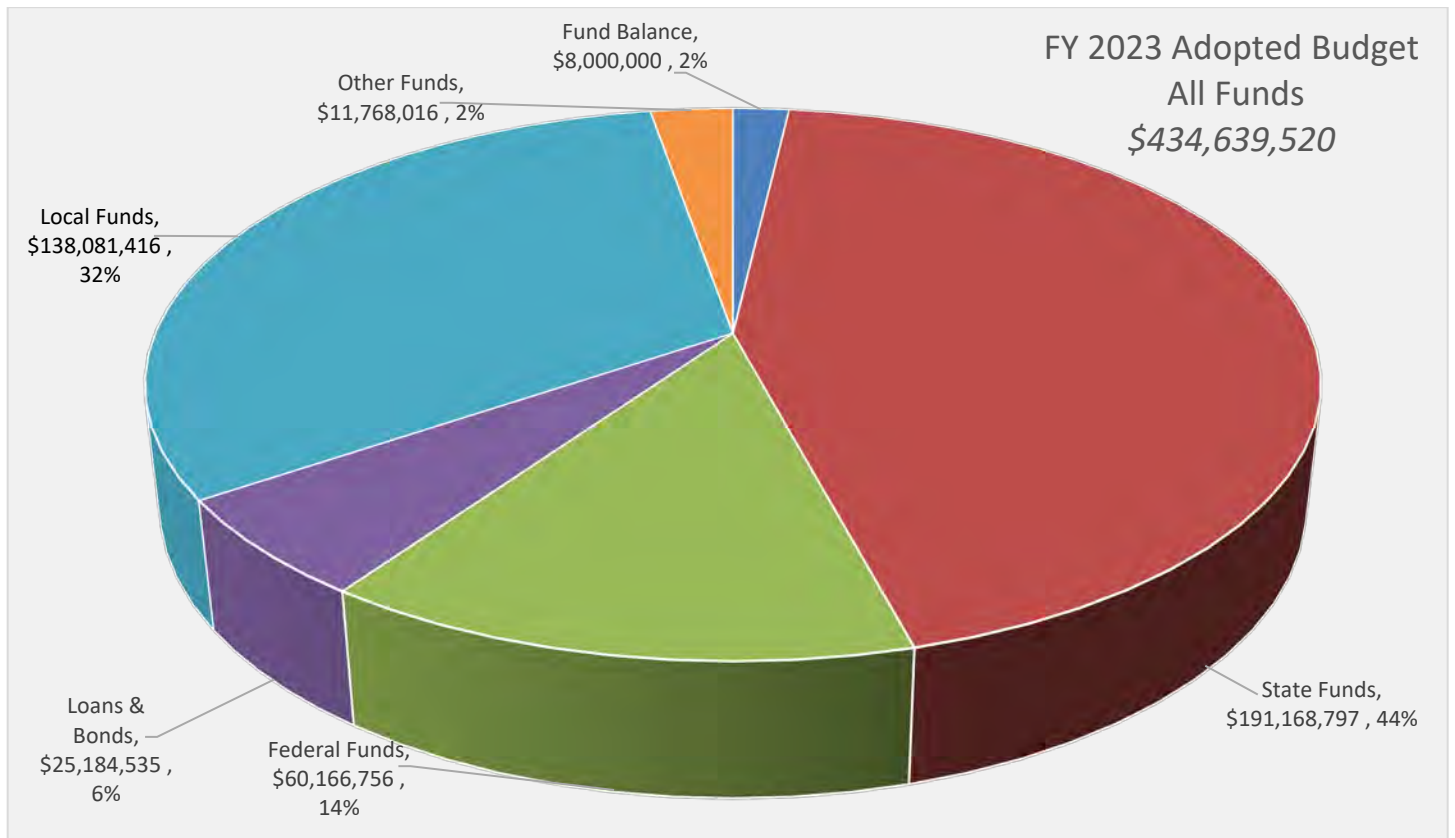
Budget Trends

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	\$319,757,334	\$341,059,840	\$350,617,948	\$346,004,838	\$434,369,520	\$88,364,682	25.54%	100.00%



Revenue Trends by Summary Object All Funds

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
FUND BALANCE	\$0	\$0	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%	1.88%
Subtotal	\$0.00	\$0.00	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%	1.88%
Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$116,361,494	\$121,286,787	\$126,098,260	\$133,793,164	\$158,406,618	\$24,613,454	18.40%	36.47%
STATE SALES TAX	\$25,985,027	\$27,462,338	\$30,348,056	\$28,895,051	\$32,762,179	\$3,867,128	13.38%	7.54%
Subtotal	\$142,346,521	\$148,749,125	\$156,446,316	\$162,688,215	\$191,168,797	\$28,480,582	17.51%	44.01%
FEDERAL FUNDS	\$15,663,968	\$16,983,942	\$41,812,487	\$19,013,121	\$60,166,756	\$41,153,635	216.45%	13.85%
LOANS & BONDS	\$31,477,121	\$29,415,640	\$13,107,503	\$18,509,528	\$25,184,535	\$6,675,007	36.06%	5.81%
LOCAL FUNDS	\$118,159,665	\$135,512,210	\$134,271,845	\$132,281,416	\$138,081,416	\$5,800,000	4.38%	31.79%
OTHER FUNDS	\$12,110,059	\$10,398,924	\$4,979,797	\$11,509,595	\$11,768,016	\$258,421	2.25%	2.71%
Subtotal	\$177,410,813	\$192,310,715	\$194,171,633	\$181,313,660	\$235,200,723	\$53,887,063	32.67%	54.15%
Grand Total	\$319,757,334	\$341,059,840	\$350,617,948	\$346,004,838	\$434,369,520	\$88,364,682	25.54%	100.00%





Students DNA Stand Projects

Revenue Trends by Object

Area	Object	Revenue Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
Fund Balance	077200	USE OF FUND BALANCE	\$0	\$0	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%
	Total for Area		\$0	\$0	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%
State Funds	030900	2402010 SALES TAX RECPTS	\$25,985,027	\$27,462,338	\$30,348,056	\$28,895,051	\$32,762,179	\$3,867,128	13.38%
	031100	240298 RACE TO GED	\$71,852	\$71,852	\$77,161	\$77,161	\$77,161	\$0	0.00%
	031800	COMPENSATION SUPPLEMENT	\$0	\$4,243,936	\$0	\$4,914,128	\$5,264,881	\$350,753	7.14%
	031903	NO LOSS FUNDING	\$0	\$0	\$4,139,528	\$1,062,193	\$5,459,234	\$4,397,041	413.96%
	031904	SCHOOL MEALS EXP	\$0	\$0	\$0	\$82,574	\$92,491	\$9,917	12.01%
	031906	GROCERY TAX HOLD HARMLES	\$0	\$0	\$0	\$0	\$709,392	\$709,392	100.00%
	031907	SCHOOL CONSTRUCTION	\$0	\$0	\$0	\$0	\$8,939,951	\$8,939,951	100.00%
	032100	240202 BASIC AID	\$71,736,731	\$71,691,678	\$73,705,664	\$77,499,393	\$81,861,957	\$4,362,564	5.63%

Area	Object	Revenue Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
	032200	240205 REG FOSTER CARE	\$97,326	\$109,115	\$97,252	\$108,571	\$102,106	(\$6,465)	-5.95%
	032300	240259 SP/ED FOSTER CARE	\$143,932	\$104,100	\$122,572	\$108,571	\$102,106	(\$6,465)	-5.95%
	032400	240207 EDUC FOR GIFTED	\$746,392	\$754,632	\$760,053	\$783,864	\$840,262	\$56,398	7.19%
	032500	240208 REMEDIAL EDUC	\$2,005,014	\$2,027,148	\$2,181,635	\$2,249,979	\$2,358,630	\$108,651	4.83%
	032600	240204 REMEDIAL SUM SCH	\$190,603	\$215,450	\$631,611	\$688,408	\$371,678	(\$316,730)	-46.01%
	033300	240221 INSTRUCT SOC SEC	\$4,156,380	\$4,217,061	\$4,222,519	\$4,383,829	\$4,599,329	\$215,500	4.92%
	033500	240223 INSTRUCT RETIRE	\$9,161,599	\$9,292,330	\$9,824,394	\$10,204,742	\$10,731,768	\$527,026	5.16%
	033700	240241 INSTRUCT GLI	\$278,068	\$281,137	\$295,576	\$304,836	\$324,312	\$19,476	6.39%
	033900	240212 SPECIAL ED SOQ	\$8,532,288	\$8,626,478	\$8,416,887	\$8,680,563	\$8,019,343	(\$661,220)	-7.62%
	034100	240220 HOSP/C/DET HOMES	\$1,093,104	\$1,056,140	\$1,006,046	\$1,115,637	\$1,117,034	\$1,397	0.13%
	034200	240246 SP ED - HOMEBOUND	\$105,694	\$77,742	\$67,312	\$67,986	\$68,646	\$660	0.97%
	034400	240248 SP ED - REGIONAL	\$1,506,376	\$1,282,014	\$1,251,754	\$1,496,115	\$1,489,693	(\$6,422)	-0.43%
	034800	240214 TEXTBOOKS	\$1,473,612	\$1,489,880	\$1,512,647	\$1,560,034	\$1,951,472	\$391,438	25.09%
	034900	240217 VOC ED	\$892,744	\$902,599	\$844,504	\$870,959	\$1,017,159	\$146,200	16.79%
	035000	240252 VOC ED - EQUIP	\$36,079	\$34,427	\$33,962	\$0	\$0	\$0	0.00%
	035100	240218 VOC ED - ADULT	\$0	\$23,132	\$0	\$0	\$0	\$0	0.00%
	035200	240253 VOC ED - OCC/TECH	\$190,611	\$198,614	\$168,178	\$256,173	\$237,794	(\$18,379)	-7.17%
	035400	240218 APPRENTICESHIP STATE	\$18,507	\$0	\$0	\$0	\$0	\$0	0.00%
	035500	240347 SHOOL BREAKFAST-STATE	\$253,912	\$253,972	\$57,840	\$46,621	\$541,549	\$494,928	1061.60%
	035600	240215 SCHOOL LUNCH - STATE	\$0	\$0	\$117,586	\$108,126	\$117,586	\$9,460	8.75%
	035800	EARLY CHILDHOOD GRANT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	035900	240281 AT RISK(4-YR OLD)	\$554,339	\$572,481	\$691,035	\$841,017	\$1,085,057	\$244,040	29.02%

Area	Object	Revenue Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
	036000	240240 ST LEAD COORDINATING	\$88,304	\$87,969	\$81,120	\$81,120	\$81,120	\$0	0.00%
	036200	240265 AT-RISK (REGULAR)	\$1,722,290	\$1,906,113	\$2,517,548	\$3,394,748	\$5,601,339	\$2,206,591	65.00%
	036400	240299 ENGLISH/2ND LANG	\$904,188	\$1,066,872	\$1,259,635	\$1,407,069	\$2,297,155	\$890,086	63.26%
	036500	240400 OTHER STATE PAYMT	\$248,452	\$257,848	\$173,433	\$88,275	\$291,110	\$202,835	229.78%
	036700	240399 NATIONAL BOARD CERT	\$97,500	\$92,500	\$65,000	\$104,000	\$104,000	\$0	0.00%
	037000	240291 MENTOR TEACHER PROG	\$26,223	\$22,645	\$23,361	\$19,361	\$25,129	\$5,768	29.79%
	037200	240206 ADULT ED-GAE	\$35,730	\$35,730	\$37,837	\$37,837	\$37,837	\$0	0.00%
	037300	240229 GOV SCH GRANT/ST	\$972,499	\$1,029,131	\$1,083,579	\$1,188,325	\$1,212,844	\$24,519	2.06%
	038000	240228 EARLY INTERVENTION	\$510,690	\$582,710	\$555,653	\$560,226	\$1,575,090	\$1,014,864	181.15%
	038600	240275 K-3 PRIMARY	\$2,036,937	\$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	\$37,500	\$0	0.00%
	039200	240286 LOTTERY PER PUPIL	\$5,329,387	\$5,415,742	\$5,869,560	\$5,736,724	\$5,977,180	\$240,456	4.19%
	039300	240203 GED	\$33,420	\$33,545	\$33,545	\$33,545	\$32,930	(\$615)	-1.83%
	039400	410405 TECHNOLOGY	\$804,854	\$856,000	\$830,000	\$856,000	\$856,000	\$0	0.00%
	039700	240405 ALGEBRA READINESS	\$268,358	\$276,217	\$291,054	\$293,424	\$283,553	(\$9,871)	-3.36%
	Total for Area		\$142,346,521	\$148,749,125	\$156,446,316	\$162,688,215	\$191,168,797	\$28,480,582	17.51%
Federal Funds	040100	84.002 REG.AD.ED.ABE	\$299,869	\$288,511	\$369,209	\$369,948	\$403,418	\$33,470	9.05%
	040200	84.01 TITLE I- LOCAL ED	\$2,887,061	\$3,002,581	\$3,232,223	\$4,241,557	\$4,242,651	\$1,094	0.03%
	040500	84.027 TITLE VI-B/SP ED	\$4,425,347	\$4,622,607	\$4,017,451	\$4,755,577	\$5,553,882	\$798,305	16.79%
	041200	3302120 IMPACT AID 81-874	\$119,765	\$185,967	\$165,545	\$144,000	\$175,755	\$31,755	22.05%
	041400	10.553,5,9 FED FOOD SERV	\$4,159,999	\$3,467,656	\$14,873,852	\$4,273,841	\$14,900,000	\$10,626,159	248.63%
	041900	84.365 TITLE III - LA	\$100,476	\$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%

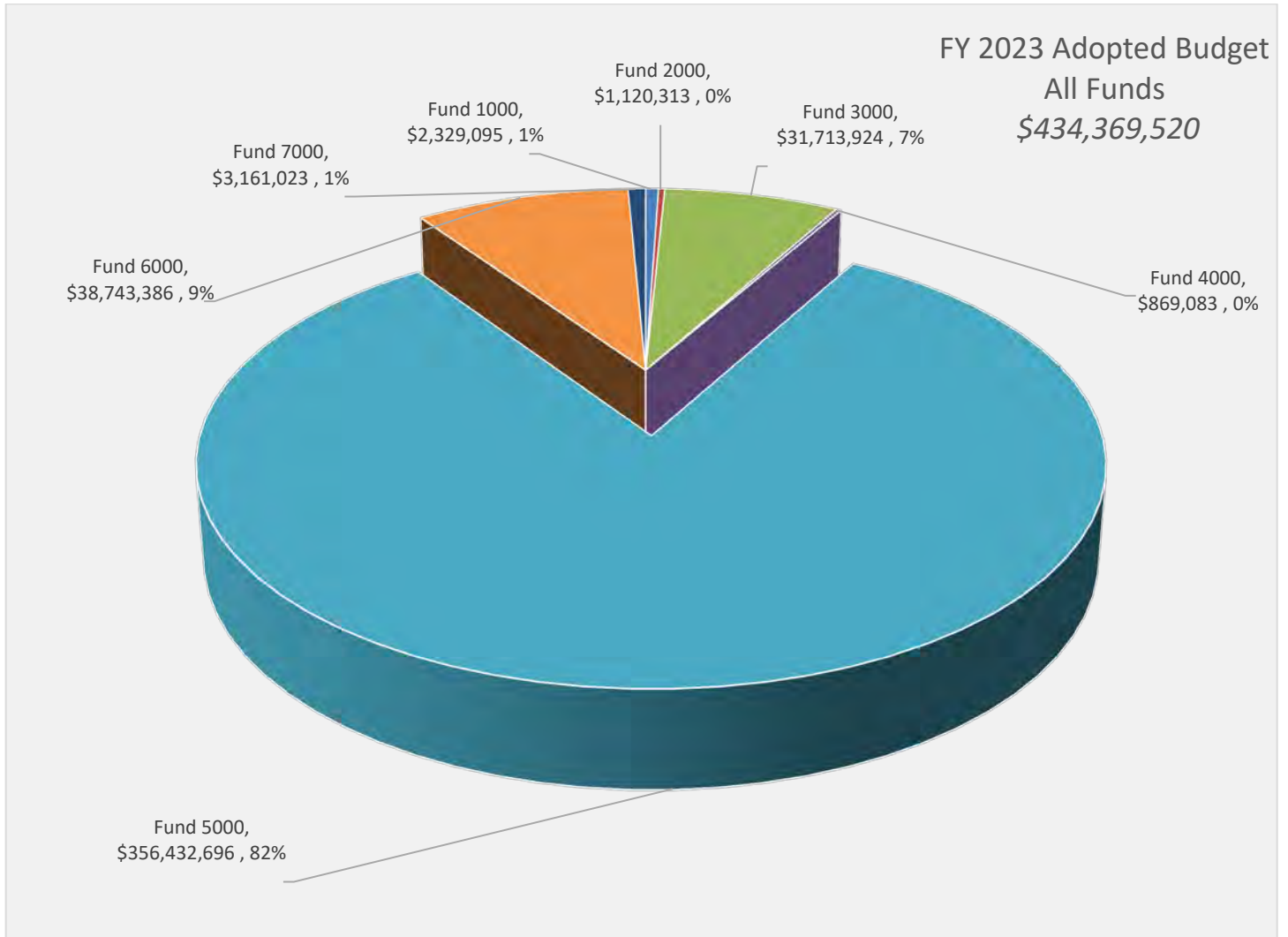
Area	Object	Revenue Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
	042600	84.027 INTERPRETER GRANT	\$6,978	\$8,087	\$0	\$0	\$0	\$0	0.00%
	042800	84.367 TITLE II	\$463,906	\$535,657	\$449,659	\$769,834	\$892,456	\$122,622	15.93%
	042900	HEADSTART	\$909,640	\$960,682	\$1,057,813	\$1,032,056	\$1,073,621	\$41,565	4.03%
	043300	84.173 PRE-SCHOOL GRANT	\$88,613	\$91,441	\$91,358	\$93,522	\$95,221	\$1,699	1.82%
	043600	3302240 CARL PERKINS	\$356,553	\$307,361	\$301,846	\$310,328	\$331,466	\$21,138	6.81%
	044200	3302990 OTHER FED FUNDS	\$2,083	\$1,787,792	\$8,699,420	\$9,000	\$9,000	\$0	0.00%
	044900	ROTC REIMBURSEMENT	\$156,814	\$162,010	\$169,824	\$159,166	\$165,920	\$6,754	4.24%
	046300	BUILD AMERICA BOND SUBSID	\$130,995	\$65,707	\$197,913	\$132,959	\$135,000	\$2,041	1.54%
	046400	84.002 ENG LITERACY/CIVIC	\$52,084	\$81,116	\$57,699	\$54,407	\$57,699	\$3,292	6.05%
	046500	84.002 CORRECTIONS & INST	\$25,575	\$22,108	\$9,882	\$10,000	\$12,918	\$2,918	29.18%
	046600	10.553 FED SCH BREAKFAST	\$1,444,687	\$1,237,288	\$0	\$1,728,169	\$3,425,798	\$1,697,629	98.23%
	046730	84.425D CARES ACT ESSER II	\$0	\$0	\$1,617,625	\$0	\$3,675,170	\$3,675,170	100.00%
	046740	84.425D CARES ACT ESSER III	\$0	\$0	\$0	\$0	\$16,279,390	\$16,279,390	100.00%
	046750	84.027 ARP - VI-B/SPED	\$0	\$0	\$0	\$0	\$750,000	\$750,000	100.00%
	046760	84.173 ARP - PRESCHOOL	\$0	\$0	\$0	\$0	\$75,000	\$75,000	100.00%
	046770	CSLRFR-HVAC	\$0	\$0	\$0	\$0	\$4,618,900	\$4,618,900	100.00%
	046780	ARP ESSER III SET-ASIDE	\$0	\$0	\$0	\$0	\$1,793,975	\$1,793,975	100.00%
	047000	UNAWARDED FEDERAL REV	\$0	\$0	\$0	\$0	\$500,000	\$500,000	100.00%
	047100	84.424 TITLE IV PART A	\$32,915	\$77,939	\$241,482	\$602,381	\$590,100	(\$12,281)	-2.04%
	Total for Area		\$15,663,968	\$16,983,942	\$41,812,487	\$19,013,121	\$60,166,756	\$41,153,635	216.45%
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	\$89,744,331	\$98,178,295	\$101,017,940	\$103,357,051	\$109,157,051	\$5,800,000	5.61%
	050300	5105020 LOCAL TRANSFER-DEBT SE	\$24,474,062	\$27,769,102	\$27,721,649	\$28,924,365	\$28,924,365	\$0	0.00%

Area	Object	Revenue Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
	050400	5105000 PRIOR YR CARRYOVR	\$3,877,402	\$3,416,132	\$5,532,256	\$0	\$0	\$0	0.00%
	050500	APPROPRIATIONS-INTERIM	\$63,870	\$63,870	\$0	\$0	\$0	\$0	0.00%
	050800	BOND REFINANCE PROCEEDS	\$0	\$6,084,812	\$0	\$0	\$0	\$0	0.00%
	Total for Area		\$118,159,665	\$135,512,210	\$134,271,845	\$132,281,416	\$138,081,416	\$5,800,000	4.38%
Other Funds	070200	FOIA REQUEST REVENUE	\$533	\$119	\$1,214	\$290	\$290	\$0	0.00%
	070400	1612070 PVT TUITION-SUMMR	\$125,464	\$6,100	\$30,000	\$108,000	\$108,000	\$0	0.00%
	070500	1612020 SPEC FEES/PUPILS	\$3,579	\$510	\$14,528	\$3,600	\$3,600	\$0	0.00%
	070600	1612030 SALE OF TEXTBOOKS	\$0	\$2,953	\$0	\$0	\$0	\$0	0.00%
	070700	1612040 SCHOOL FOOD SVC	\$25,847	\$22,096	\$3,707	\$15,000	\$15,000	\$0	0.00%
	071000	1803030 REBATES/REF OTHER	\$51,675	\$61,192	\$130,894	\$51,100	\$51,100	\$0	0.00%
	071200	1899030 DONATIONS/SP GFTS	\$13,609	\$9,891	\$11,266	\$16,200	\$16,200	\$0	0.00%
	071600	1899090 SALE OTHER EQUIP	\$135,160	\$95,583	\$30,181	\$61,000	\$61,000	\$0	0.00%
	071700	1899100 INSURANCE ADJUST	\$25,814	\$47,324	\$170,996	\$48,000	\$48,000	\$0	0.00%
	071800	1899120 OTHER FUNDS	\$3,601	\$6,516	\$8,511	\$6,000	\$6,000	\$0	0.00%
	071900	1901010 TUIT OTHER CO/CTY	\$1,984,208	\$1,596,965	\$0	\$0	\$0	\$0	0.00%
	072100	2500000 OTHER ST AGENCIES	\$0	\$750	\$0	\$0	\$0	\$0	0.00%
	072300	1612040 CAFE TRANSFERS	\$4,550,665	\$3,834,997	\$128,161	\$4,539,000	\$4,539,000	\$0	0.00%
	072600	1612060 ADULT ED-ABE/ESL	\$61,613	\$33,460	\$36,112	\$37,000	\$37,000	\$0	0.00%
	072900	1612060 ADULT ED WORKPLAC	\$16,099	\$22,741	\$22,516	\$16,000	\$16,000	\$0	0.00%
	073100	1899120 SUPPLEMENTAL PAY	\$79,313	\$73,943	\$10,895	\$204,103	\$204,103	\$0	0.00%
	073400	2500000 DUAL ENROLLMENT	\$352,238	\$336,252	\$372,615	\$370,000	\$370,000	\$0	0.00%

Area	Object	Revenue Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
	073600	1502010 USE OF FACILITIES	\$134,697	\$71,351	\$50,010	\$90,000	\$190,000	\$100,000	111.11%
	074200	FINGERPRINTING	\$2,902	\$2,350	\$1,457	\$3,700	\$3,700	\$0	0.00%
	074300	FLEET REVENUE - COUNTY	\$514,170	\$507,430	\$565,956	\$680,489	\$670,000	(\$10,489)	-1.54%
	074400	FIELD TRIP REIMBURSEMENTS	\$176,543	\$90,058	\$710	\$170,000	\$170,000	\$0	0.00%
	074600	MEDICAID REIMBURSEMENTS	\$1,240,653	\$1,345,877	\$1,341,544	\$1,200,000	\$1,200,000	\$0	0.00%
	074700	CATERING	\$26,413	\$13,525	\$493	\$28,000	\$28,000	\$0	0.00%
	074900	INTEREST	\$44,070	\$51,941	\$12,254	\$32,000	\$32,000	\$0	0.00%
	075000	PRINT SHOP REVENUE	\$135,685	\$131,039	\$95,726	\$140,000	\$140,000	\$0	0.00%
	075100	1900110 E-RATE	\$37,440	\$36,691	\$151,996	\$1,200,000	\$1,200,000	\$0	0.00%
	075200	FLEET REVENUE - TRANSPORT	\$2,071,976	\$1,738,231	\$1,526,694	\$2,181,006	\$2,349,916	\$168,910	7.74%
	075300	FLEET REVENUE - MAINTENAN	\$124,772	\$86,678	\$90,386	\$128,404	\$128,404	\$0	0.00%
	075600	FLEET REVENUE - OTHER	\$15,507	\$6,148	\$4,347	\$9,219	\$9,219	\$0	0.00%
	075800	FLEET REV - WARRANTY/INS	\$41	\$193	\$1,419	\$3,484	\$3,484	\$0	0.00%
	075900	APPRENTICESHIP	\$51,317	\$59,467	\$33,397	\$53,000	\$53,000	\$0	0.00%
	076200	HP SELF-MAINTAINER REV	\$35,945	\$28,810	\$43,925	\$35,000	\$35,000	\$0	0.00%
	076400	MIDDLE SCH ATHLETIC FEE	\$712	\$2,069	\$0	\$0	\$0	\$0	0.00%
	076500	WELLNESS GRANT/ANTHEM	\$44,399	\$47,587	\$36,059	\$50,000	\$50,000	\$0	0.00%
	077100	SCHOOL SOCIAL WORK HOMELS	\$20,909	\$28,086	\$8,834	\$30,000	\$30,000	\$0	0.00%
	Total for Area		\$12,110,059	\$10,398,924	\$4,979,797	\$11,509,595	\$11,768,016	\$258,421	2.25%
Loans & Bonds	080300	4104030 BOND NOTES	\$31,059,020	\$29,072,310	\$13,079,772	\$18,509,528	\$25,184,535	\$6,675,007	36.06%
	080800	INTEREST GO/IDA BONDS	\$418,101	\$343,330	\$27,731	\$0	\$0	\$0	0.00%
	Total for Area		\$31,477,121	\$29,415,640	\$13,107,503	\$18,509,528	\$25,184,535	\$6,675,007	36.06%
GRAND TOTAL			\$319,757,334	\$341,059,840	\$350,617,948	\$346,004,838	\$434,369,520	\$88,364,682	20.34%

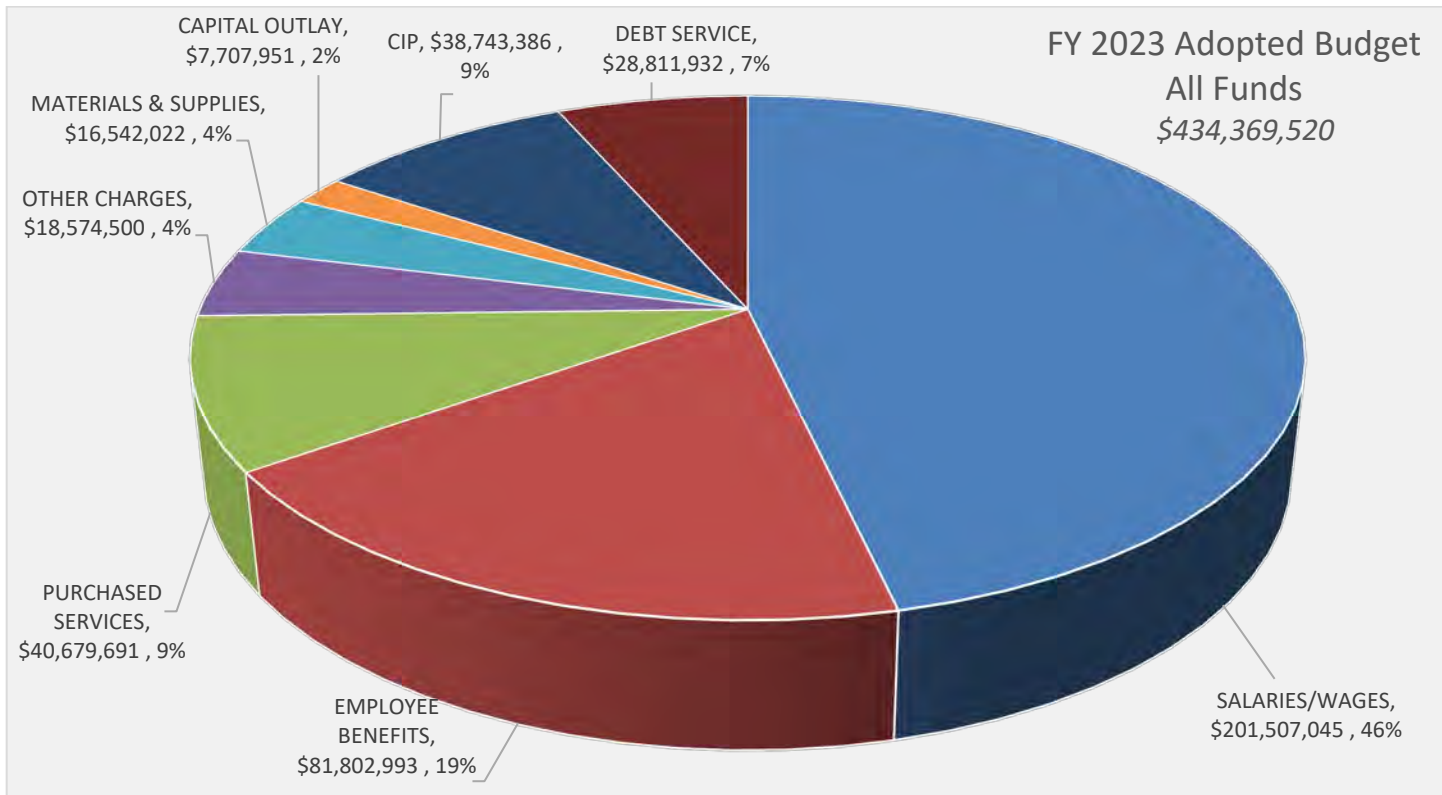
All Funds Budget Trends

Fund	Fund	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
1000	GOVERNOR'S SCHOOL	\$1,993,189	\$2,154,345	\$2,097,101	\$2,318,356	\$2,329,095	\$10,739	0.46%	0.54%
2000	DETENTION CENTER	\$1,094,100	\$1,060,956	\$1,018,823	\$1,117,823	\$1,120,313	\$2,490	0.22%	0.26%
3000	FOOD SERVICE	\$10,589,296	\$10,730,055	\$24,020,573	\$12,878,794	\$31,713,924	\$18,835,130	146.25%	7.30%
4000	REGIONAL ADULT ED	\$736,648	\$717,340	\$788,376	\$788,853	\$869,083	\$80,230	10.17%	0.20%
5000	OPERATING FUND	\$268,517,909	\$294,635,400	\$307,376,747	\$307,388,882	\$356,432,696	\$49,043,814	15.95%	82.06%
6000	CAPITAL PROJECTS	\$34,087,784	\$29,415,640	\$13,107,503	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	8.92%
7000	FLEET SERVICE	\$2,738,408	\$2,346,105	\$2,208,825	\$3,002,602	\$3,161,023	\$158,421	5.28%	0.73%
Grand Total		\$319,757,334	\$341,059,840	\$350,617,948	\$346,004,838	\$434,369,520	\$88,364,682	25.54%	100%



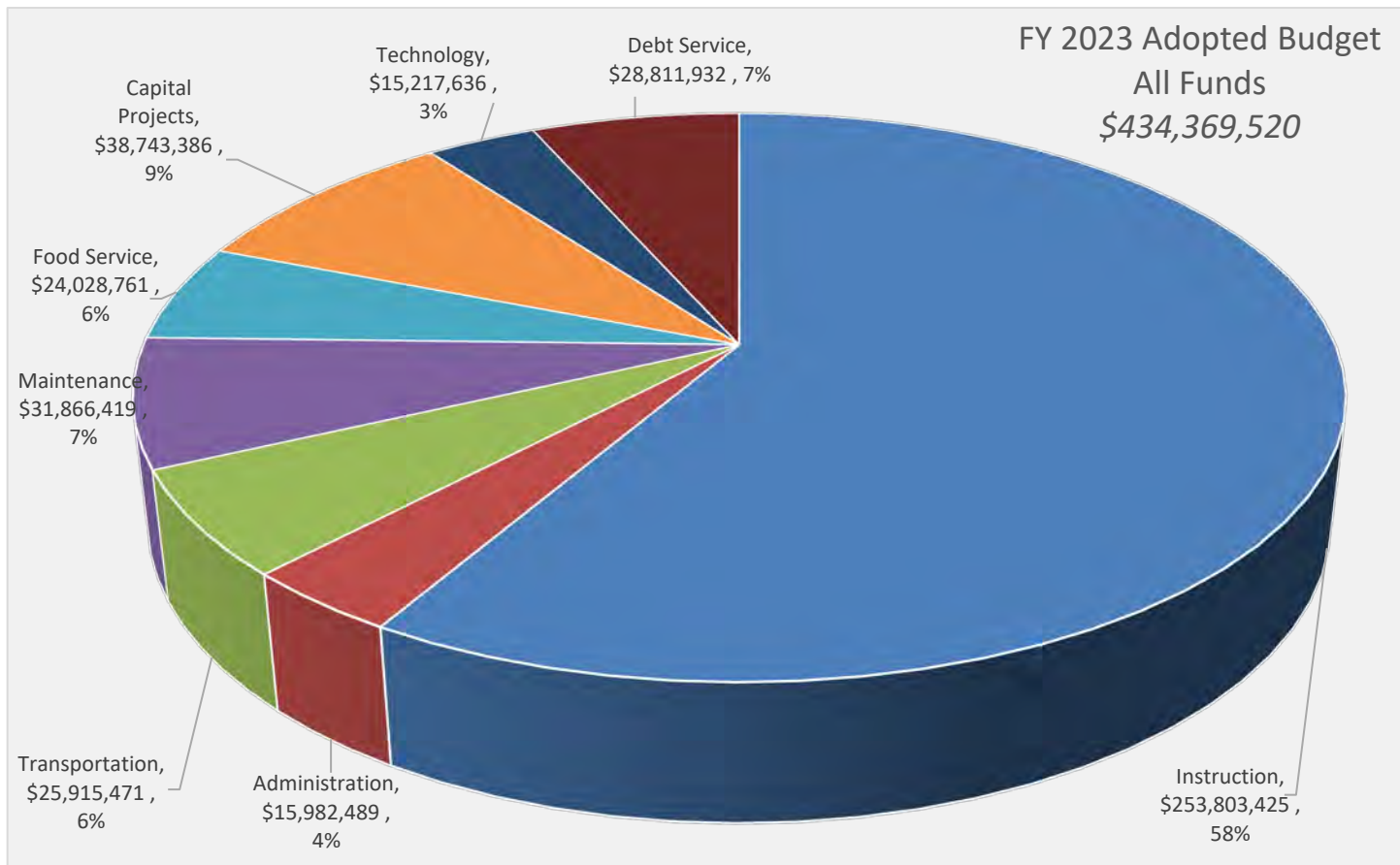
All Funds Expenditures by Summary Object

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$157,623,497	\$163,626,636	\$163,085,827	\$177,133,791	\$201,507,045	\$24,373,254	13.76%	46.39%
EMPLOYEE BENEFITS	\$69,398,123	\$72,117,896	\$81,112,264	\$76,470,799	\$81,802,993	\$5,332,194	6.97%	18.83%
Subtotal	\$227,021,620	\$235,744,532	\$244,198,091	\$253,604,590	\$283,310,038	\$29,705,448	11.71%	65.22%
Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$21,866,734	\$20,554,951	\$24,511,250	\$23,108,194	\$40,679,691	\$17,571,497	76.04%	9.37%
OTHER CHARGES	\$9,508,714	\$8,767,621	\$8,874,588	\$9,476,088	\$18,574,500	\$9,098,413	96.01%	4.28%
MATERIALS & SUPPLIES	\$11,982,820	\$9,016,214	\$17,382,079	\$10,671,158	\$16,542,022	\$5,870,864	55.02%	3.81%
CAPITAL OUTLAY	\$514,393	\$370,292	\$298,062	\$1,710,914	\$7,707,951	\$5,997,037	350.52%	1.77%
CIP	\$38,137,362	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	8.92%
DEBT SERVICE	\$24,474,687	\$33,691,411	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	6.63%
Subtotal	\$106,484,711	\$94,945,836	\$89,431,252	\$92,400,248	\$151,059,482	\$58,659,234	63.48%	34.78%
Grand Total	\$333,506,331	\$330,690,368	\$333,629,344	\$346,004,838	\$434,369,520	\$88,364,682	25.54%	100.00%



All Funds Expenditures by State Category

State Category	FY19 Actual	FY20 Actual	FY21 Adopted Budget	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$196,969,296	\$201,073,718	\$212,480,991	\$218,195,205	\$253,803,425	\$35,608,221	16.32%	58.43%
Administration	\$10,952,384	\$11,230,542	\$13,455,708	\$12,074,586	\$15,982,489	\$3,907,903	32.36%	3.68%
Transportation	\$21,646,464	\$20,784,462	\$18,171,064	\$23,018,951	\$25,915,471	\$2,896,521	12.58%	5.97%
Maintenance	\$22,442,184	\$21,961,171	\$23,158,901	\$23,278,932	\$31,866,419	\$8,587,487	36.89%	7.34%
Food Service	\$9,885,843	\$9,789,739	\$13,977,310	\$11,212,602	\$24,028,761	\$12,816,159	114.30%	5.53%
Capital Projects	\$38,137,362	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	8.92%
Technology	\$8,998,111	\$9,578,324	\$14,020,097	\$10,790,670	\$15,217,636	\$4,426,967	41.03%	3.50%
Debt Service	\$24,474,687	\$33,727,065	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	6.63%
Grand Total	\$333,506,331	\$330,690,368	\$333,629,344	\$346,004,838	\$434,369,520	\$88,364,682	25.54%	100.00%



All Funds Expenditures by State Category and Function

State Category/Function	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	\$156,699,145	\$160,736,860	\$166,727,373	\$175,573,224	\$203,894,425	\$28,321,201	16.13%	
1210 GUIDANCE SERVICES	\$6,496,329	\$7,390,475	\$7,574,013	\$8,198,200	\$9,146,271	\$948,071	11.56%	
1220 SCHOOL SOCIAL WORKERS SVC	\$2,566,688	\$3,043,509	\$2,891,912	\$2,974,635	\$4,036,570	\$1,061,935	35.70%	
1230 HOMEBOUND INSTRUCTION	\$203,978	\$300,745	\$85,467	\$217,385	\$202,085	(\$15,300)	-7.04%	
1310 IMPROVEMT OF INSTRUCTION	\$10,013,857	\$8,683,035	\$13,567,321	\$9,178,926	\$12,474,382	\$3,295,456	35.90%	
1311 GUIDANCE SERVICES SBO	\$35,088	\$15,624	\$114,818	\$33,300	\$33,300	\$0	0.00%	
1312 TESTING SERVICES	\$139,745	\$45,726	\$47,318	\$123,636	\$123,636	\$0	0.00%	
1320 MEDIA SERVICES	\$4,399,841	\$4,580,381	\$4,710,013	\$4,664,563	\$4,929,157	\$264,594	5.67%	
1400 INSTRUC SUPPORT-SCH ADMIN	\$354,519	\$133,641	\$98,978	\$94,560	\$91,500	(\$3,060)	-3.24%	
1410 OFFICE OF THE PRINCIPAL	\$16,060,106	\$16,143,722	\$16,663,778	\$17,136,776	\$18,872,100	\$1,735,324	10.13%	
Subtotal	\$196,969,296	\$201,073,718	\$212,480,991	\$218,195,205	\$253,803,425	\$35,608,221	16.32%	58.43%
Administration								
2110 BOARD SERVICES	\$220,054	\$240,555	\$254,721	\$256,158	\$260,042	\$3,884	1.52%	
2120 EXECUTIVE ADMIN SERVICES	\$1,138,703	\$1,147,830	\$1,069,736	\$1,077,634	\$1,067,991	(\$9,643)	-0.89%	
2130 PUBLIC INFORMATION	\$648,483	\$664,266	\$661,636	\$741,004	\$747,829	\$6,825	0.92%	
2140 HUMAN RESOURCES	\$1,460,504	\$1,550,895	\$1,451,615	\$1,550,264	\$1,811,520	\$261,256	16.85%	
2150 CONSTRUCTION MANAGEMENT	\$96,876	\$103,493	\$102,927	\$104,616	\$109,346	\$4,730	4.52%	
2160 FISCAL SERVICES	\$1,502,938	\$1,444,183	\$1,467,589	\$1,648,238	\$1,929,697	\$281,459	17.08%	
2170 PURCHASING	\$201,304	\$219,490	\$2,641,277	\$230,336	\$1,739,851	\$1,509,515	655.35%	
2220 HEALTH SERVICES	\$4,316,443	\$4,433,852	\$4,596,568	\$5,019,818	\$6,465,261	\$1,445,443	28.79%	
2230 PSYCHOLOGICAL SERVICES	\$1,367,079	\$1,425,978	\$1,209,639	\$1,446,518	\$1,850,952	\$404,434	27.96%	
Subtotal	\$10,952,384	\$11,230,542	\$13,455,708	\$12,074,586	\$15,982,489	\$3,907,903	32.36%	3.68%

State Category/Function	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Transportation								
3100 TRANSP - MGMT & DIRECTION	\$1,624,340	\$1,869,454	\$1,870,862	\$1,889,417	\$1,978,934	\$89,517	4.74%	
3200 VEHICLE OPERATION SVCS	\$15,214,445	\$14,610,957	\$12,579,192	\$15,914,926	\$18,491,898	\$2,576,973	16.19%	
3400 VEHICLE MAINTENANCE SVCS	\$4,807,679	\$4,304,051	\$3,721,010	\$5,214,608	\$5,444,639	\$230,031	4.41%	
Subtotal	\$21,646,464	\$20,784,462	\$18,171,064	\$23,018,951	\$25,915,471	\$2,896,521	12.58%	5.97%
Maintenance								
4100 MAINT - MGMT & DIRECTION	\$1,081,593	\$1,113,974	\$1,042,691	\$1,036,754	\$1,103,869	\$67,115	6.47%	
4200 BUILDING SERVICES	\$20,090,931	\$19,803,380	\$20,876,577	\$19,873,193	\$22,376,523	\$2,503,330	12.60%	
4300 GROUNDS SERVICES	\$294,431	\$183,653	\$193,562	\$203,719	\$203,719	\$0	0.00%	
4400 EQUIPMENT SERVICES	\$710,685	\$660,875	\$840,167	\$1,921,752	\$7,938,795	\$6,017,043	313.10%	
4500 VEHICLE SERVICES	\$264,543	\$199,290	\$205,904	\$243,513	\$243,513	\$0	0.00%	
Subtotal	\$22,442,184	\$21,961,171	\$23,158,901	\$23,278,932	\$31,866,419	\$8,587,487	36.89%	7.34%
Food Services								
5100 FOOD SERVICE	\$9,885,843	\$9,789,739	\$13,977,310	\$11,212,602	\$24,028,761	\$12,816,159	114.30%	
Subtotal	\$9,885,843	\$9,789,739	\$13,977,310	\$11,212,602	\$24,028,761	\$12,816,159	114.30%	5.53%
Capital Projects								
6500 BLDG ACQ & CONSTR SVCS	\$38,137,362	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	
Subtotal	\$38,137,362	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	8.92%
Technology								
6810 TECHNOLOGY - CLASSROOM	\$1,182,742	\$1,551,070	\$5,674,817	\$2,354,115	\$5,674,902	\$3,320,787	141.06%	
6820 TECHNOLOGY -INSTRUCT. SUP	\$6,185,019	\$6,468,344	\$6,470,659	\$6,889,625	\$7,840,031	\$950,406	13.79%	
6830 TECHNOLOGY-ADMINISTRATION	\$1,272,638	\$1,199,440	\$1,508,584	\$1,167,236	\$1,295,126	\$127,891	10.96%	
6850 TECHNOLOGY-TRANSPORTATION	\$240,268	\$238,153	\$241,868	\$251,873	\$263,569	\$11,696	4.64%	
6860 TECHNOLOGY-MAINTENANCE	\$117,444	\$121,317	\$124,169	\$127,821	\$144,008	\$16,187	12.66%	
Subtotal	\$8,998,111	\$9,578,324	\$14,020,097	\$10,790,670	\$15,217,636	\$4,426,967	41.03%	3.50%
Debt Services								
7100 DEBT SERVICE	\$24,474,687	\$33,727,065	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	
Subtotal	\$24,474,687	\$33,727,065	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	6.63%
Grand Total	\$333,506,331	\$330,690,368	\$333,629,344	\$346,004,838	\$434,369,520	\$88,364,682	25.54%	100.0%

All Funds Expenditures by Object

Object Code - Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
111000 - COMP OF DIRECTORS	\$2,486,789	\$2,559,399	\$2,710,602	\$2,783,285	\$2,958,011	\$174,726	6.28%
111100 - COMP OF BOARD MEMBERS	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000	\$0	0.00%
111200 - COMP OF SUPERINTENDENT	\$239,116	\$205,000	\$213,686	\$215,000	\$215,000	\$0	0.00%
111300 - COMP OF ASST SUPTS	\$306,899	\$304,727	\$245,589	\$506,097	\$531,568	\$25,471	5.03%
111500 - TRAVEL/CAR ALLOWANCE	\$12,750	\$13,850	\$5,833	\$0	\$0	\$0	0.00%
111600 - RECERTIFICATION SPCLST	\$95,253	\$108,826	\$85,655	\$90,207	\$93,932	\$3,725	4.13%
111700 - SPECIALISTS	\$141,293	\$145,536	\$138,700	\$153,541	\$173,933	\$20,392	13.28%
111800 - ACTIVITIES PERSONNEL	\$459,535	\$473,323	\$467,729	\$494,134	\$518,782	\$24,648	4.99%
112100 - COMP OF TEACHERS	\$96,965,995	\$100,646,483	\$100,127,314	\$109,197,044	\$121,904,507	\$12,707,462	11.64%
112300 - COMP OF COORDINATOR	\$1,091,113	\$1,175,295	\$1,165,169	\$1,042,340	\$1,220,222	\$177,882	17.07%
112400 - COMP OF INST SUPERVISORS	\$185,421	\$188,669	\$216,702	\$133,260	\$139,923	\$6,663	5.00%
112600 - COMP OF PRINCIPALS	\$3,699,753	\$3,773,755	\$3,779,081	\$3,942,951	\$4,268,548	\$325,597	8.26%
112700 - COMP OF ASS'T PRINCIPALS	\$3,477,216	\$3,521,411	\$3,549,519	\$3,733,116	\$4,000,645	\$267,529	7.17%
113000 - COMP-PROF SUPV PERSONNEL	\$1,349,491	\$1,403,836	\$1,330,490	\$1,550,797	\$1,553,771	\$2,974	0.19%
113100 - COMP OF SCHOOL NURSES	\$1,383,833	\$1,440,104	\$1,473,326	\$1,532,592	\$2,049,769	\$517,177	33.75%
113200 - COMP OF PSYCHOLOGISTS	\$953,749	\$888,729	\$669,511	\$975,695	\$1,165,662	\$189,967	19.47%
113400 - COMP OF SOCIAL WORKERS	\$1,400,641	\$1,740,472	\$1,777,070	\$1,874,222	\$2,266,103	\$391,881	20.91%
113500 - SUPERVISOR	\$175,392	\$181,433	\$142,965	\$187,489	\$517,706	\$330,217	176.13%
113600 - SUPERVISOR - MAINTENANCE	\$199,594	\$208,250	\$208,250	\$218,662	\$229,596	\$10,934	5.00%
113900 - COMP OF THERAPISTS	\$654,158	\$752,931	\$830,206	\$880,396	\$972,828	\$92,432	10.50%
114000 - COMP-TECHNICAL PERSONNEL	\$1,687,471	\$1,884,953	\$1,879,525	\$1,995,144	\$2,221,052	\$225,908	11.32%
114100 - COMP OF TEACHER ASS'TS	\$8,881,539	\$9,322,179	\$9,202,429	\$10,513,386	\$12,713,890	\$2,200,504	20.93%
114200 - COMP-HEALTH/SAFETY OFFICE	\$277,137	\$265,433	\$258,912	\$296,462	\$308,966	\$12,504	4.22%
114500 - COMP OF CAFETERIA WORKERS	\$458,111	\$463,129	\$402,541	\$466,930	\$412,866	(\$54,064)	-11.58%
114700 - EDUCATIONAL DIAGNOSTICIAN	\$14,977	\$0	\$0	\$0	\$0	\$0	0.00%
114800 - CLINICAL ASSISTANTS	\$58,947	\$127,613	\$130,081	\$137,236	\$130,813	(\$6,423)	-4.68%

Object Code - Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
115000 - COMP OF CLERICAL STAFF	\$6,355,375	\$6,614,176	\$6,533,970	\$6,968,585	\$7,477,821	\$509,236	7.31%
115100 - HOURLY PARA	\$2,257,684	\$2,399,924	\$1,634,327	\$2,383,855	\$5,754,194	\$3,370,339	141.38%
116100 - COMP OF MAINT EMPLOYEES	\$2,766,536	\$2,914,175	\$2,934,052	\$3,133,038	\$3,301,878	\$168,840	5.39%
116500 - COMP OF MECHANICS	\$757,536	\$793,513	\$745,548	\$873,072	\$910,803	\$37,731	4.32%
117000 - DRIVER PAY	\$6,318,186	\$6,933,318	\$5,880,028	\$6,284,520	\$7,221,304	\$936,784	14.91%
119100 - COMP OF CUSTODIANS	\$2,545,917	\$2,762,612	\$2,555,589	\$3,010,617	\$3,150,418	\$139,801	4.64%
126000 - COMP OF MECHANICS - O/T	\$3,924	\$12,205	\$1,430	\$3,500	\$3,500	\$0	0.00%
126100 - COMP OF MAINTENANCE - O/T	\$145,921	\$77,913	\$44,172	\$68,000	\$68,000	\$0	0.00%
128200 - DRIVER OVER 20 HOURS	\$478,655	\$0	\$0	\$1,100,000	\$1,161,781	\$61,781	5.62%
128400 - DRIVER OVER 40 HOURS	\$20,372	\$0	\$0	\$23,305	\$23,305	\$0	0.00%
128500 - AIDES OVER 20 HOURS	\$101,262	\$0	\$0	\$180,000	\$180,000	\$0	0.00%
128600 - AIDES OVER 40 HOURS	\$4,395	\$0	\$0	\$10,000	\$10,000	\$0	0.00%
128800 - NON-CONTRACT DRIVER > 40	\$2,828	\$0	\$0	\$7,500	\$7,500	\$0	0.00%
129000 - CUSTODIANS/OVERTIME/SUBS	\$183,777	\$120,973	\$82,261	\$119,922	\$119,922	\$0	0.00%
129100 - OVERTIME-FLSA	\$24,996	\$16,933	\$7,912	\$63,400	\$63,400	\$0	0.00%
129200 - DRIVER TRAINING	\$21,363	\$15,870	\$10,231	\$39,600	\$39,600	\$0	0.00%
129400 - NON-CONTRACT AIDES > 40	\$945	\$0	\$0	\$8,000	\$8,000	\$0	0.00%
129600 - BUS AIDE TRAINING	\$3,544	\$5,007	\$2,609	\$11,088	\$11,088	\$0	0.00%
129700 - HOURLY CUSTODIAN	\$1,216,297	\$1,754,212	\$1,597,139	\$1,408,750	\$2,055,200	\$646,450	45.89%
132100 - COMP OF HOMEBOUND TCHRS	\$186,917	\$277,896	\$75,772	\$200,000	\$200,000	\$0	0.00%
133900 - THERAPISTS - PART-TIME	\$105,799	\$42,928	\$97,265	\$100,000	\$100,000	\$0	0.00%
134000 - COMP OF BUS AIDES	\$883,442	\$968,077	\$830,913	\$791,421	\$799,502	\$8,081	1.02%
135000 - CLERICAL - PART-TIME	\$44,271	\$47,241	\$34,915	\$47,625	\$47,625	\$0	0.00%
136100 - MAINTENANCE - SUMMER	\$205,119	\$149,445	\$140,811	\$210,994	\$251,901	\$40,907	19.39%
152000 - COMP OF SUB TEACHERS	\$2,376,514	\$2,227,902	\$1,883,391	\$2,491,082	\$2,499,082	\$8,000	0.32%
152100 - COMP-NURSING SUBSTITUTE	\$97,516	\$66,659	\$43,473	\$75,000	\$75,000	\$0	0.00%
153500 - CAFETERIA MONITORS	\$141,599	\$161,791	\$92,871	\$285,120	\$592,120	\$307,000	107.67%
154000 - CLERICAL - SUBS/OVERTIME	\$109,782	\$62,143	\$3,575	\$32,000	\$32,000	\$0	0.00%

Object Code - Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
154400 - NON-CONTRACTED DRIVER	\$318,148	\$246,368	\$106,688	\$335,000	\$415,000	\$80,000	23.88%
154500 - NON-CONTRACTED BUS AIDE	\$333,675	\$407,597	\$160,399	\$365,000	\$465,000	\$100,000	27.40%
160000 - COMP - SUPPLEMENTS	\$1,214,792	\$1,251,750	\$1,168,934	\$1,574,207	\$1,485,761	(\$88,446)	-5.62%
161000 - SUPPLEMENTAL PAY	\$1,392,020	\$1,187,031	\$1,984,233	\$1,662,534	\$2,061,177	\$398,643	23.98%
161100 - SUPP PAY/SUMMER ENRICHMT	\$3,000	\$3,650	\$18,110	\$5,300	\$5,300	\$0	0.00%
162000 - NON-CONTRACTED COMP	\$17,253	\$838	\$0	\$10,000	\$10,000	\$0	0.00%
163000 - FACILITY USE - OVERTIME	\$25,728	\$25,991	\$19,664	\$25,000	\$25,000	\$0	0.00%
165000 - NATIONAL BOARD TCHR BONUS	\$185,000	\$164,940	\$125,190	\$187,770	\$187,770	\$0	0.00%
199700 - ATTENDANCE BONUS	\$33,237	\$34,225	\$268	\$35,000	\$35,000	\$0	0.00%
210000 - FICA	\$11,230,791	\$11,723,061	\$11,714,321	\$12,802,735	\$13,445,556	\$642,821	5.02%
221000 - VRS (PLAN 1 & 2)	\$16,719,776	\$16,581,944	\$16,675,573	\$17,567,478	\$17,909,978	\$342,500	1.95%
222000 - VRS (HYBRID)	\$4,632,109	\$5,682,243	\$6,702,231	\$7,104,615	\$10,792,588	\$3,687,973	51.91%
230000 - HOSPITALIZATION	\$25,976,317	\$27,515,614	\$29,683,215	\$28,219,640	\$28,035,454	(\$184,186)	-0.65%
230100 - RETIREE HEALTH INSURANCE	\$3,668,130	\$2,765,592	\$8,516,210	\$3,200,000	\$3,200,000	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$1,262,711	\$1,286,432	\$557,455	\$0	\$0	\$0	0.00%
230400 - MEDICARE SUPPLEMENT PART D	\$0	\$366,862	\$841,041	\$1,128,600	\$1,128,600	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$0	\$159,353	\$183,719	\$223,556	\$292,604	\$69,048	30.89%
231000 - DENTAL INSURANCE	\$1,274,909	\$1,372,802	\$1,367,917	\$1,415,230	\$1,442,814	\$27,584	1.95%
231100 - RETIREE DENTAL INSURANCE	\$117,704	\$107,417	\$101,944	\$120,000	\$120,000	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$1,851,803	\$1,941,879	\$1,964,670	\$2,107,882	\$2,340,589	\$232,707	11.04%
240100 - GROUP LIFE CLEARING ACCT	(\$30)	\$0	\$0	\$0	\$0	\$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	\$302,074	\$308,380	\$293,097	\$266,781	\$270,312	\$3,531	1.32%
251000 - DISABILITY INS (HYBRID)	\$102,990	\$111,254	\$123,409	\$107,231	\$161,140	\$53,909	50.27%
270000 - MISC FIXED CHARGES	\$97,200	\$77,688	\$0	\$0	\$0	\$0	0.00%
270500 - SUPERINTENDENT'S ANNUITY	\$15,000	\$20,000	\$20,000	\$20,000	\$20,000	\$0	0.00%
271000 - ANNUITY FOR NON-VRS EMP.	\$15,050	\$14,500	\$10,300	\$14,300	\$7,700	(\$6,600)	-46.15%
275000 - RETIREE HEALTH CREDIT	\$1,579,256	\$1,654,230	\$1,702,219	\$1,796,751	\$2,089,658	\$292,907	16.30%

Object Code - Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
280000 - RETIREE SICK LEAVE PAY	\$160,853	\$132,097	\$218,183	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$391,481	\$296,549	\$436,763	\$376,000	\$546,000	\$170,000	45.21%
300000 - PURCHASED SERVICES	\$35,465,090	\$20,269,510	\$15,001,781	\$16,633,680	\$32,438,811	\$15,805,132	95.02%
300100 - PROFESSIONAL IMPROVEMENT	\$583,867	\$473,596	\$299,592	\$952,361	\$915,055	(\$37,306)	-3.92%
300200 - PRINTING/BINDING	\$14,635	\$12,278	\$4,643	\$17,525	\$17,525	\$0	0.00%
300600 - WORKER'S COMPENSATION	\$624,057	\$672,651	\$682,349	\$705,200	\$705,200	\$0	0.00%
300700 - RECRUITING EXPENSES	\$22,046	\$8,934	\$2,446	\$17,000	\$17,000	\$0	0.00%
300800 - STAFF TRAINING	\$4,131	\$2,012	\$8,646	\$4,917	\$4,917	\$0	0.00%
300900 - STUDENT TRAINING	\$1,162	\$678	\$0	\$0	\$0	\$0	0.00%
301400 - VERIZON MAINTENANCE	\$58,087	\$59,122	\$32,251	\$70,000	\$70,000	\$0	0.00%
301500 - FEES & RELATED SERVICES	\$7,343,300	\$7,400,846	\$11,737,050	\$8,745,469	\$21,445,469	\$12,700,000	145.22%
301700 - UNIFORM RENTALS	\$17,848	\$19,063	\$22,987	\$18,524	\$18,524	\$0	0.00%
310100 - INSTRUCTIONAL DEVELOPMENT	\$2,828	\$1,351	\$1,620	\$15,000	\$15,000	\$0	0.00%
310200 - TUITION ASSISTANCE	\$44,501	\$37,080	\$0	\$75,000	\$1,179,344	\$1,104,344	1472.46%
310400 - FIELD TRIPS	\$66,454	\$83,665	\$31,634	\$110,000	\$110,000	\$0	0.00%
311000 - MEDICAL SERVICES	\$19,290	\$23,810	\$28,894	\$28,500	\$28,500	\$0	0.00%
313000 - PROFESSIONAL SERVICES	\$3,300	\$92,190	\$67,274	\$211,096	\$413,844	\$202,749	96.05%
313300 - TESTING SERVICES	\$43,898	\$39,352	\$51,220	\$20,000	\$20,000	\$0	0.00%
314000 - AP/IB TESTING REIMBURSEMENT	\$89,726	(\$2,385)	\$0	\$0	\$0	\$0	0.00%
318000 - LEGAL FEES	\$327,634	\$265,761	\$270,115	\$240,000	\$240,000	\$0	0.00%
330800 - VEHICLE REPAIRS	\$147,499	\$101,396	\$123,093	\$143,104	\$143,104	\$0	0.00%
330900 - BUS REPAIRS	\$2,051,102	\$1,728,537	\$1,552,306	\$2,166,306	\$2,237,916	\$71,610	3.31%
331000 - REPAIRS TO EQUIPMENT	\$194,661	\$259,254	\$185,277	\$231,300	\$231,300	\$0	0.00%
331100 - MAINT SERVICES - BLDGS	\$110,893	\$116,899	\$45,056	\$80,000	\$80,000	\$0	0.00%
331300 - TECHNICAL MAINTENANCE	\$693,275	\$607,296	\$514,162	\$379,600	\$379,600	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$594,069	\$771,251	\$848,294	\$779,249	\$847,369	\$68,120	8.74%
332100 - LEASE/RENTAL CONTRACTS	\$0	\$0	\$0	\$3,599	\$3,599	\$0	0.00%
332200 - COPIER MAINTENANCE	\$2,881	\$2,616	\$2,616	\$3,000	\$3,000	\$0	0.00%

Object Code - Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
333000 - D P SOFTWARE SUPPORT	\$357,473	\$419,556	\$427,253	\$312,836	\$312,836	\$0	0.00%
342000 - IN-LIEU-OF TRANSPORTATION	\$58,973	\$29,478	\$24,575	\$39,000	\$39,000	\$0	0.00%
343000 - TRANS SERVICE BY CONTRACT	\$197,785	\$222,459	\$123,665	\$344,000	\$1,762,316	\$1,418,316	412.30%
360000 - ADVERTISING	\$4,724	\$1,975	\$2,103	\$6,429	\$6,429	\$0	0.00%
361200 - ROBOTICS/TEAM COACHING	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$0	0.00%
384000 - REGIONAL TUITION	\$2,001,200	\$1,613,605	\$0	\$0	\$0	\$0	0.00%
510100 - ELECTRICITY	\$5,647,394	\$5,125,692	\$4,912,548	\$5,393,000	\$5,393,000	\$0	0.00%
510200 - FUEL OIL/GAS	\$1,511,973	\$1,259,767	\$1,698,413	\$1,515,000	\$1,515,000	\$0	0.00%
510300 - WATER/SEWAGE FEES	\$766,401	\$762,460	\$516,832	\$807,600	\$807,600	\$0	0.00%
520100 - POSTAGE	\$34,537	\$63,954	\$49,851	\$52,109	\$52,109	\$0	0.00%
520200 - UPS SERVICE	\$909	\$849	\$598	\$1,769	\$1,769	\$0	0.00%
520300 - TELEPHONE	\$74,720	\$61,974	\$67,260	\$84,054	\$84,334	\$281	0.33%
520400 - DATA COMMUNICATION LINES	\$217,295	\$191,346	\$444,925	\$200,440	\$380,350	\$179,910	89.76%
520500 - SITE CONNECTIONS	\$89,271	\$68,801	\$104,533	\$100,000	\$100,000	\$0	0.00%
530000 - FIRE & LIABILITY INS	\$328,732	\$378,467	\$355,092	\$383,889	\$383,889	\$0	0.00%
530200 - UNEMPLOYMENT COMP INS	\$13,200	\$21,917	\$57,687	\$29,012	\$29,012	\$0	0.00%
530900 - FLEET INSURANCE	\$108,204	\$110,422	\$103,301	\$110,422	\$110,422	\$0	0.00%
540100 - LEASE/RENTALS	\$480,414	\$506,358	\$451,442	\$534,542	\$532,542	(\$2,000)	-0.37%
550000 - TRAVEL	\$129,680	\$93,151	\$34,938	\$138,861	\$148,861	\$10,000	7.20%
580000 - MISCELLANEOUS	\$6,108	\$5,525	\$4,900	\$10,000	\$10,000	\$0	0.00%
580100 - DUES/LICENSES	\$32,908	\$39,470	\$34,696	\$41,281	\$41,281	\$0	0.00%
580600 - SUBSCRIPTIONS/JOURNALS	\$655	\$3,929	\$1,543	\$1,900	\$1,900	\$0	0.00%
580800 - BOND ISSUENCE EXPENSES	\$259,102	\$203,268	\$115,640	\$0	\$0	\$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	\$17,597	\$20,274	\$16,625	\$19,809	\$19,809	\$0	0.00%
581100 - MEMBERSHIPS (DIVISION)	\$54,826	\$23,135	\$24,304	\$62,400	\$34,500	(\$27,900)	-44.71%
600000 - MATERIALS & SUPPLIES	\$3,070,129	\$2,159,040	\$5,472,633	\$2,895,193	\$4,559,771	\$1,664,578	57.49%
600100 - OFFICE SUPPLIES	\$214,527	\$142,833	\$135,533	\$142,738	\$142,738	\$0	0.00%
600200 - TEXTBOOKS	\$1,713,391	\$102,150	\$1,851,982	\$136,319	\$345,419	\$209,100	153.39%
600400 - MEDICAL & DENTAL SUPPLIES	\$75,303	\$40,994	\$105,002	\$110,001	\$134,941	\$24,940	22.67%

Object Code - Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
600500 - CUSTODIAL SUPPLIES	\$450,163	\$612,335	\$373,871	\$200,000	\$200,000	\$0	0.00%
600600 - AGRICULTURAL SUPPLIES	\$28,557	\$19,764	\$18,896	\$19,556	\$19,556	\$0	0.00%
600700 - BUILDING SUPPLIES	\$344,289	\$245,550	\$246,362	\$206,774	\$208,325	\$1,551	0.75%
600800 - GASOLINE/OIL/LUBRICANTS	\$1,637,179	\$1,118,734	\$642,878	\$1,112,765	\$1,112,765	\$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	\$1,290,062	\$1,182,885	\$871,242	\$988,729	\$1,046,896	\$58,167	5.88%
601100 - LIBRARY BOOKS & SUPPLIES	\$285,628	\$262,631	\$310,167	\$214,504	\$214,504	\$0	0.00%
601200 - OTHER OPERATING SUPPLIES	\$21,887	\$29,418	\$35,350	\$35,689	\$35,689	\$0	0.00%
601400 - ATHLETIC SUPPLIES	\$63,074	\$48,495	\$58,600	\$70,464	\$70,464	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$850,791	\$1,424,520	\$1,537,020	\$2,367,761	\$4,564,169	\$2,196,408	92.76%
601600 - TESTING MATERIALS	\$107,401	\$114,024	\$93,586	\$175,000	\$175,000	\$0	0.00%
601700 - UNIFORMS	\$11,269	\$37,422	\$30,440	\$5,000	\$5,000	\$0	0.00%
601800 - SAFETY SUPPLIES	\$2,409	\$72	\$1,659	\$1,300	\$1,300	\$0	0.00%
601900 - OTHER EXPENSES FOR BOARD	\$0	\$0	\$0	\$1,500	\$1,500	\$0	0.00%
602400 - TECHNOLOGY SUPPLIES	\$4,557,447	\$2,849,305	\$1,918,144	\$5,354,960	\$5,334,786	(\$20,174)	-0.38%
602800 - TIRES & TUBES - NEW	\$157,319	\$129,391	\$95,117	\$171,000	\$219,650	\$48,650	28.45%
602900 - TIRES - RECAPPED	\$52,672	\$43,250	\$17,855	\$59,166	\$59,166	\$0	0.00%
603000 - CLEANING SUPPLIES	\$0	\$0	\$1,287	\$2,000	\$2,000	\$0	0.00%
603400 - ASSISTIVE TECHNOLOGY	\$69,822	\$100,479	\$96,183	\$105,000	\$105,000	\$0	0.00%
603500 - COMPUTER SOFTWARE	\$115,217	\$276,346	\$1,259,309	\$432,280	\$942,180	\$509,900	117.96%
603600 - COMPUTER SUPPLIES	\$382,242	\$133,504	\$3,203,849	\$147,088	\$604,657	\$457,569	311.09%
604100 - SCHOOL SUPPORT SUPPLIES	\$58,007	\$36,194	\$93,414	\$46,295	\$46,295	\$0	0.00%
604200 - PARENT EDUCATION SUPPLIES	\$1,474	\$695	\$2,772	\$2,853	\$2,853	\$0	0.00%
604500 - BAND SUPPLIES	\$59,701	\$59,734	\$107,590	\$92,671	\$92,671	\$0	0.00%
604600 - ACADEMIC ACTIVITIES SUPP	\$23,074	\$17,774	\$28,263	\$33,763	\$33,763	\$0	0.00%
604900 - FLUIDS/LUBRICANTS	\$57,276	\$56,388	\$32,464	\$63,000	\$63,000	\$0	0.00%
606000 - FOOD	\$38,372	\$22,691	\$25,372	\$37,727	\$37,727	\$0	0.00%
609200 - EMPLOYEE RECOGNITION PROG	\$9,270	\$2,906	\$14,233	\$9,500	\$9,500	\$0	0.00%
609300 - INSTRUCT PROGRAM SUPPLIES	\$8,741	\$7,569	\$4,536	\$14,900	\$14,900	\$0	0.00%

Object Code - Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
609500 - GUIDANCE SUPPLIES	\$9,086	\$1,789	\$2,884	\$9,000	\$9,000	\$0	0.00%
609900 - MAINTENANCE SUPPLIES	\$44,466	\$0	\$0	\$10,575	\$10,575	\$0	0.00%
610000 - STRINGS PROGRAM SUPPLIES	\$39,416	\$41,452	\$43,978	\$56,324	\$56,324	\$0	0.00%
610100 - TESTING SUPPLIES	\$27,190	\$20,536	\$1,805	\$11,309	\$11,309	\$0	0.00%
610200 - SUPPLEMENTAL MATERIALS	\$39,485	\$47,433	\$30,977	\$51,532	\$51,532	\$0	0.00%
610400 - CHORUS PROGRAM	\$18,202	\$17,350	\$24,547	\$30,273	\$30,273	\$0	0.00%
615000 - REIMBURSEMENT-FACILTY USE	\$0	\$0	\$0	\$2,795	\$102,795	\$100,000	3577.82%
615100 - ATHLETIC TRAINER SUPPLIES	\$9,881	\$8,427	\$11,826	\$12,500	\$12,500	\$0	0.00%
615200 - TRAINING MATERIALS	\$0	\$0	\$0	\$1,000	\$1,000	\$0	0.00%
615700 - FURNISHINGS-NEW UNDER 5K	\$0	\$0	\$0	\$0	\$600,000	\$600,000	100.00%
615800 - FURNISHINGS-REPL-UNDER 5K	\$206,863	\$41,217	\$0	\$111,000	\$111,000	\$0	0.00%
630000 - INSTR. SUPPLEMENTAL MAT.	\$86,186	\$35,750	\$29,170	\$50,000	\$50,000	\$0	0.00%
630100 - TECH MAINT/UPGRADES	\$157,748	\$201,456	\$287,789	\$165,000	\$165,000	\$0	0.00%
630200 - SUM/NEW STUDENT ORIENT	\$1,200	\$1,059	\$0	\$1,200	\$1,200	\$0	0.00%
630300 - SUMMER ENRICHMENT	\$5,400	\$0	\$0	\$2,800	\$2,800	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$9,712	\$14,390	\$11,142	\$25,314	\$25,314	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$357,270	\$360,094	\$237,874	\$1,706,706	\$7,649,728	\$5,943,022	348.22%
810100 - REPLACEMENT OF BUSES	\$3,655,033	\$4,357,067	\$879,620	\$3,665,697	\$3,539,915	(\$125,782)	-3.43%
820000 - NEW EQUIPMENT	\$458,150	\$134,961	\$322,329	\$243,708	\$4,234,701	\$3,990,993	1637.61%
820100 - BUSES - ADDITIONAL	\$208,338	\$419,778	\$112,265	\$229,371	\$236,253	\$6,882	3.00%
820400 - ADD/BLDG CONSTRUCTION	\$0	\$0	\$0	\$0	\$2,674,486	\$2,674,486	100.00%
910100 - PRINCIPAL - BONDS	\$17,708,263	\$20,640,314	\$20,598,573	\$21,751,550	\$21,639,116	(\$112,434)	-0.52%
920100 - INTEREST - BONDS	\$6,760,316	\$6,996,414	\$7,059,333	\$7,162,816	\$7,162,816	\$0	0.00%
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$0	\$8,938,122	\$8,938,122	100.00%
Grand Total	\$333,506,331	\$330,690,368	\$333,629,344	\$346,004,838	\$434,369,520	\$88,364,682	25.54%

All Funds Expenditures 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	\$119,917,596			\$121,904,507
112300	COMP OF COORDINATOR					\$1,220,222			\$1,220,222
112400	COMP OF INST SUPERVISORS					\$139,923			\$139,923
112600	COMP OF PRINCIPALS		\$129,239			\$4,139,309			\$4,268,548
112700	COMP OF ASS'T PRINCIPALS					\$4,000,645			\$4,000,645
113000	COMP-PROF SUPV PERSONNEL			\$712,037		\$841,734			\$1,553,771
113100	COMP OF SCHOOL NURSES					\$2,049,769			\$2,049,769
113200	COMP OF PSYCHOLOGISTS					\$1,165,662			\$1,165,662
113400	COMP OF SOCIAL WORKERS					\$2,266,103			\$2,266,103
113500	SUPERVISOR					\$517,706			\$517,706
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	\$7,096,131		\$140,256	\$7,477,821
115100	HOURLY PARA					\$5,754,194			\$5,754,194
116100	COMP OF MAINT EMPLOYEES			\$34,742		\$3,267,136			\$3,301,878
116500	COMP OF MECHANICS							\$910,803	\$910,803
117000	DRIVER PAY					\$7,221,304			\$7,221,304
119100	COMP OF CUSTODIANS					\$3,150,418			\$3,150,418
126000	COMP OF MECHANICS - O/T							\$3,500	\$3,500

OBJECT	OBJECT DESCRIPTION	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	TOTAL
126100	COMP OF MAINTENANCE - O/T					\$68,000			\$68,000
128200	DRIVER OVER 20 HOURS					\$1,161,781			\$1,161,781
128400	DRIVER OVER 40 HOURS					\$23,305			\$23,305
128500	AIDES OVER 20 HOURS					\$180,000			\$180,000
128600	AIDES OVER 40 HOURS					\$10,000			\$10,000
128800	NON-CONTRACT DRIVER > 40					\$7,500			\$7,500
129000	CUSTODIANS/OVERTIME/SUBS					\$119,922			\$119,922
129100	OVERTIME-FLSA	\$400				\$63,000			\$63,400
129200	DRIVER TRAINING					\$39,600			\$39,600
129400	NON-CONTRACT AIDES > 40					\$8,000			\$8,000
129600	BUS AIDE TRAINING					\$11,088			\$11,088
129700	HOURLY CUSTODIAN					\$2,055,200			\$2,055,200
132100	COMP OF HOMEBOUND TCHRS					\$200,000			\$200,000
133900	THERAPISTS - PART-TIME					\$100,000			\$100,000
134000	COMP OF BUS AIDES					\$799,502			\$799,502
135000	CLERICAL - PART-TIME				\$6,625	\$41,000			\$47,625
136100	MAINTENANCE - SUMMER					\$251,901			\$251,901
152000	COMP OF SUB TEACHERS		\$2,000			\$2,497,082			\$2,499,082
152100	COMP-NURSING SUBSTITUTE					\$75,000			\$75,000
153500	CAFETERIA MONITORS			\$592,120					\$592,120
154000	CLERICAL - SUBS/OVERTIME					\$32,000			\$32,000
154400	NON-CONTRACTED DRIVER					\$415,000			\$415,000
154500	NON-CONTRACTED BUS AIDE					\$465,000			\$465,000
160000	COMP - SUPPLEMENTS					\$1,485,761			\$1,485,761
161000	SUPPLEMENTAL PAY			\$26,000		\$2,035,177			\$2,061,177
161100	SUPP PAY/SUMMER ENRICHMT	\$5,300							\$5,300
162000	NON-CONTRACTED COMP					\$10,000			\$10,000
163000	FACILITY USE - OVERTIME					\$25,000			\$25,000
165000	NATIONAL BOARD TCHR BONUS					\$187,770			\$187,770
199700	ATTENDANCE BONUS					\$35,000			\$35,000
210000	FICA	\$80,319	\$57,894	\$79,414	\$61,991	\$13,079,945		\$85,994	\$13,445,556

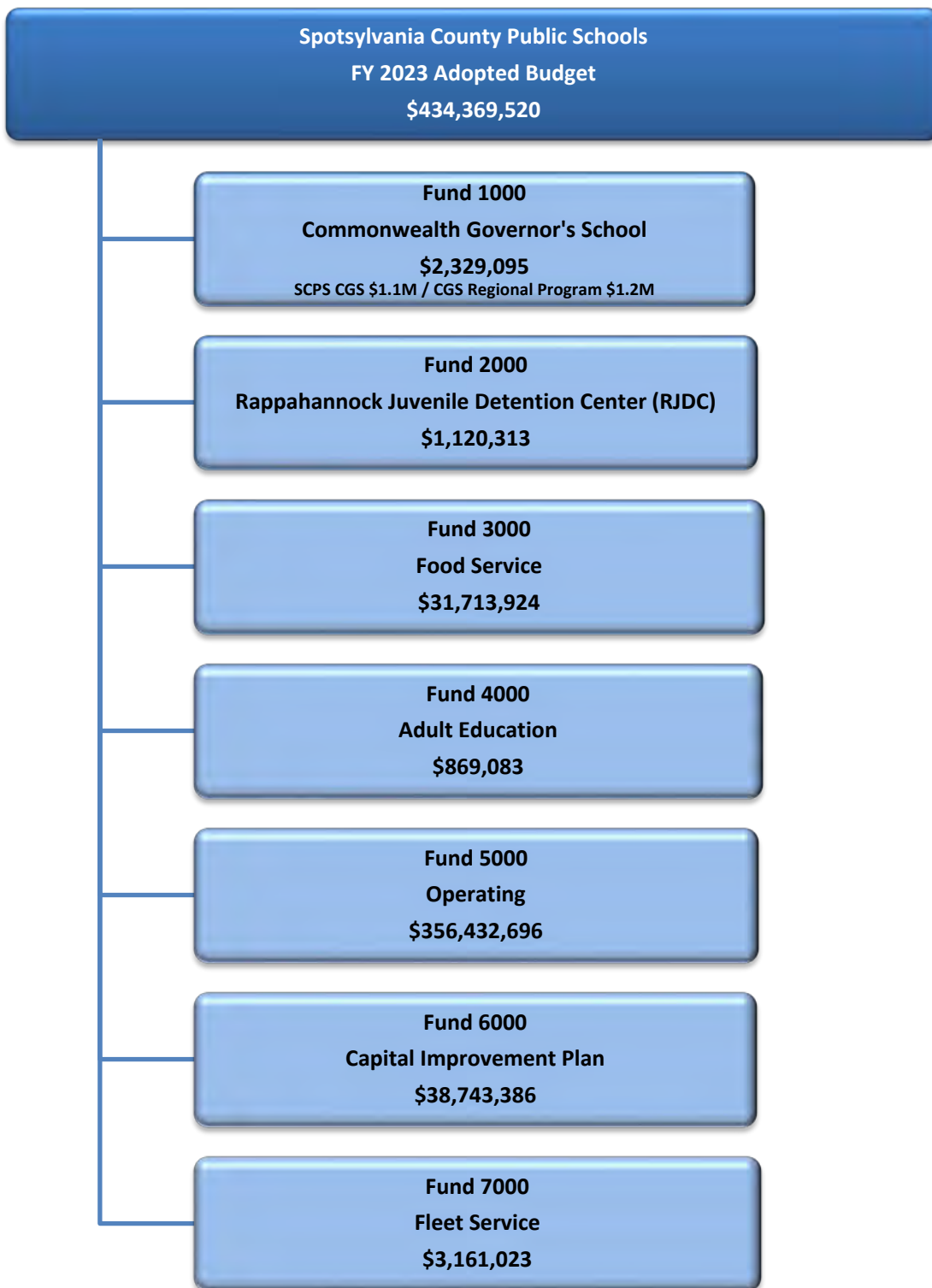
OBJECT	OBJECT DESCRIPTION	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	TOTAL
221000	VRS (PLAN 1 & 2)	\$169,320	\$23,505	\$143,736	\$13,032	\$17,479,260		\$81,125	\$17,909,978
222000	VRS (HYBRID)	\$14,275	\$94,977	\$11,787		\$10,634,943		\$36,606	\$10,792,588
230000	HOSPITALIZATION	\$136,810	\$90,459	\$360,763	\$17,014	\$27,248,412		\$181,996	\$28,035,454
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	\$9,164,767	\$23,011,468	\$134,426	\$32,438,811
300100	PROFESSIONAL IMPROVEMENT		\$3,500	\$375	\$2,004	\$906,676		\$2,500	\$915,055
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					\$1,179,344			\$1,179,344
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
330800	VEHICLE REPAIRS	\$2,700				\$140,404			\$143,104

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
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		\$0		\$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	\$4,413,434			\$4,559,771
600100	OFFICE SUPPLIES			\$30,000		\$111,238		\$1,500	\$142,738
600200	TEXTBOOKS					\$345,419			\$345,419

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
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
609500	GUIDANCE SUPPLIES					\$9,000			\$9,000
609900	MAINTENANCE SUPPLIES					\$10,575			\$10,575
610000	STRINGS PROGRAM SUPPLIES					\$56,324			\$56,324

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
610100	TESTING SUPPLIES					\$11,309			\$11,309
610200	SUPPLEMENTAL MATERIALS					\$51,532			\$51,532
610400	CHORUS PROGRAM					\$30,273			\$30,273
615000	REIMBURSEMENT-FACILTY USE					\$102,795			\$102,795
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
Grand Total		\$2,329,095	\$1,120,313	\$31,713,924	\$869,083	\$356,432,696	\$38,743,386	\$3,161,023	\$434,369,520

Summary by Fund



Fund 1000 Commonwealth Governor’s School (CGS)

The Commonwealth Governor’s School (CGS) Fund accounts for a regional program serving gifted students from the school districts of Caroline, King George, Spotsylvania, and Stafford. CGS provides gifted and highly motivated high school students a challenging, differentiated, and interdisciplinary academic program of study in the core subject areas of English, mathematics, science, and social studies using non-traditional learning activities. The FY 2023 Adopted Budget is \$2,329,100. Separately, the Local Budget equals \$1,090,251 and the State Budget equals \$1,238,844. The underlying assumptions for projecting costs is based on student enrollment in the CGS program coupled with the availability of funds. The revenue trend for the past several years has remained around \$2 million. As of September 30, 2021, the CGS Regional program serves approximately 597 students at six different sites.

District	September 30, 2021 Enrollment
Caroline	21
King George	82
Spotsylvania	215
Stafford	279
Total	597

CGS provides students with a half-day academic program of studies including honors, Advanced Placement, and dual enrollment courses in the four core subjects. Upon graduation, CGS students receive an advanced studies diploma, a state governor's school seal, and an Early College Scholars seal. Unique features of CGS include the same cohort of student peers all four years, an interdisciplinary approach to learning, hands-on approach to learning, field experiences, team-taught classes, technology-driven instruction, advisory program for students, extensive tutoring after school, and the regular use of teleconferencing by students.



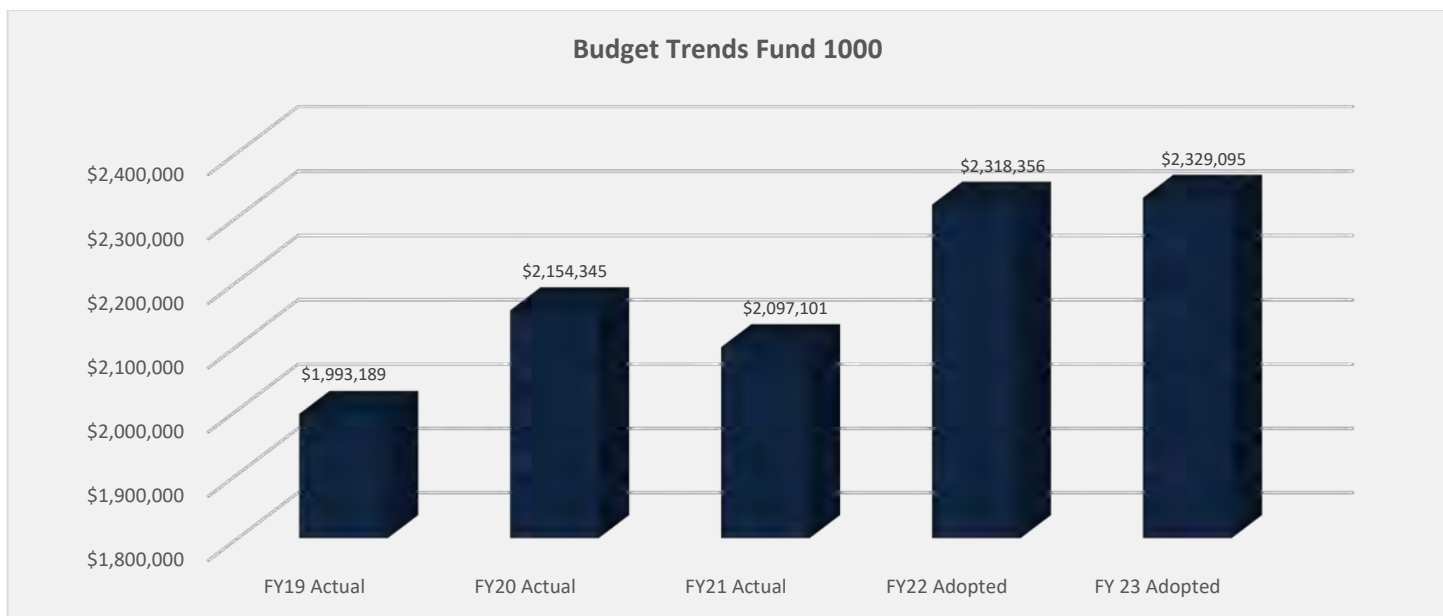
Fund 1000 – Commonwealth Governor’s School

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.

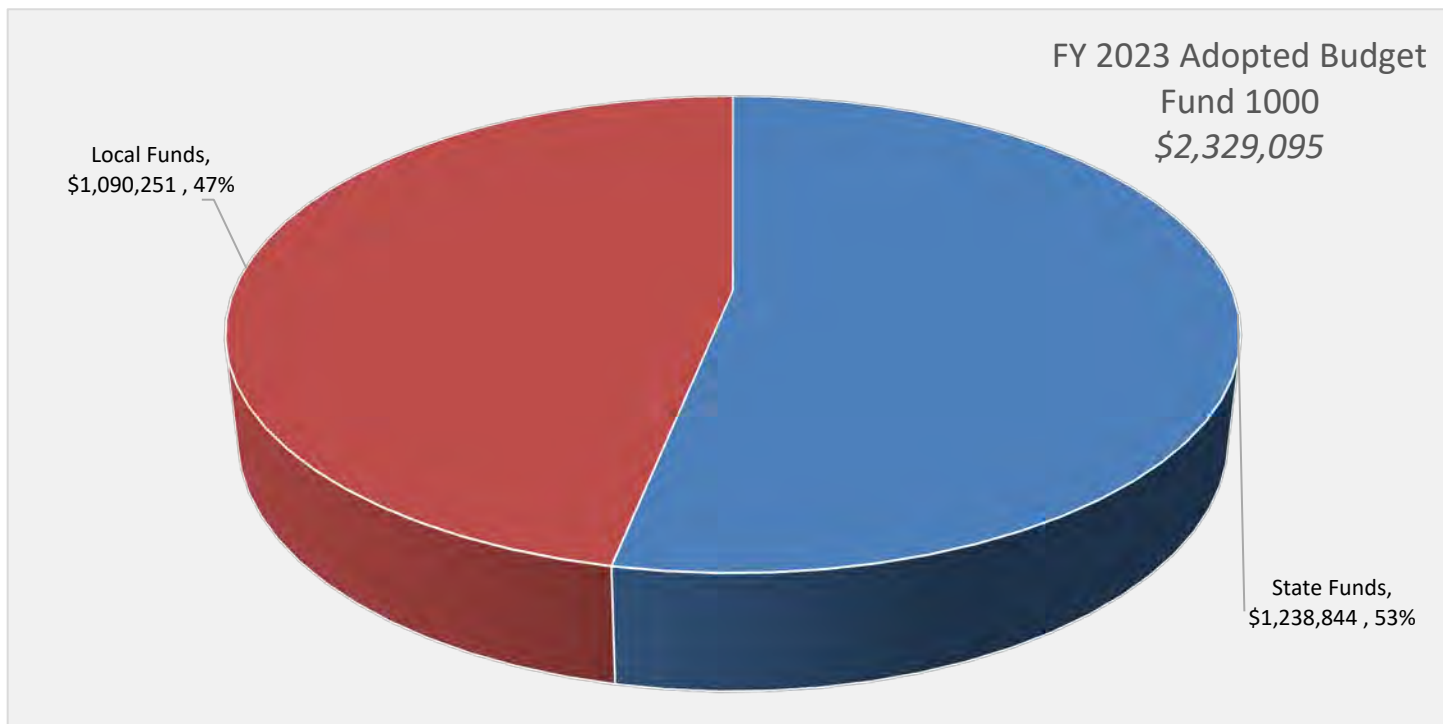
Fund Budget Trends

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	\$1,993,189	\$2,154,345	\$2,097,101	\$2,318,356	\$2,329,095	\$10,739	0.46%	100.00%



Total Fund Revenue Trends by Summary Object

Revenue	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$972,499	\$1,055,131	\$1,109,579	\$1,214,325	\$1,238,844	\$24,519	2.02%	53.19%
LOCAL FUNDS	\$1,020,690	\$1,099,214	\$987,522	\$1,104,031	\$1,090,251	(\$13,780)	-1.25%	46.81%
Grand Total	\$1,993,189	\$2,154,345	\$2,097,101	\$2,318,356	\$2,329,095	\$10,739	0.46%	100.00%

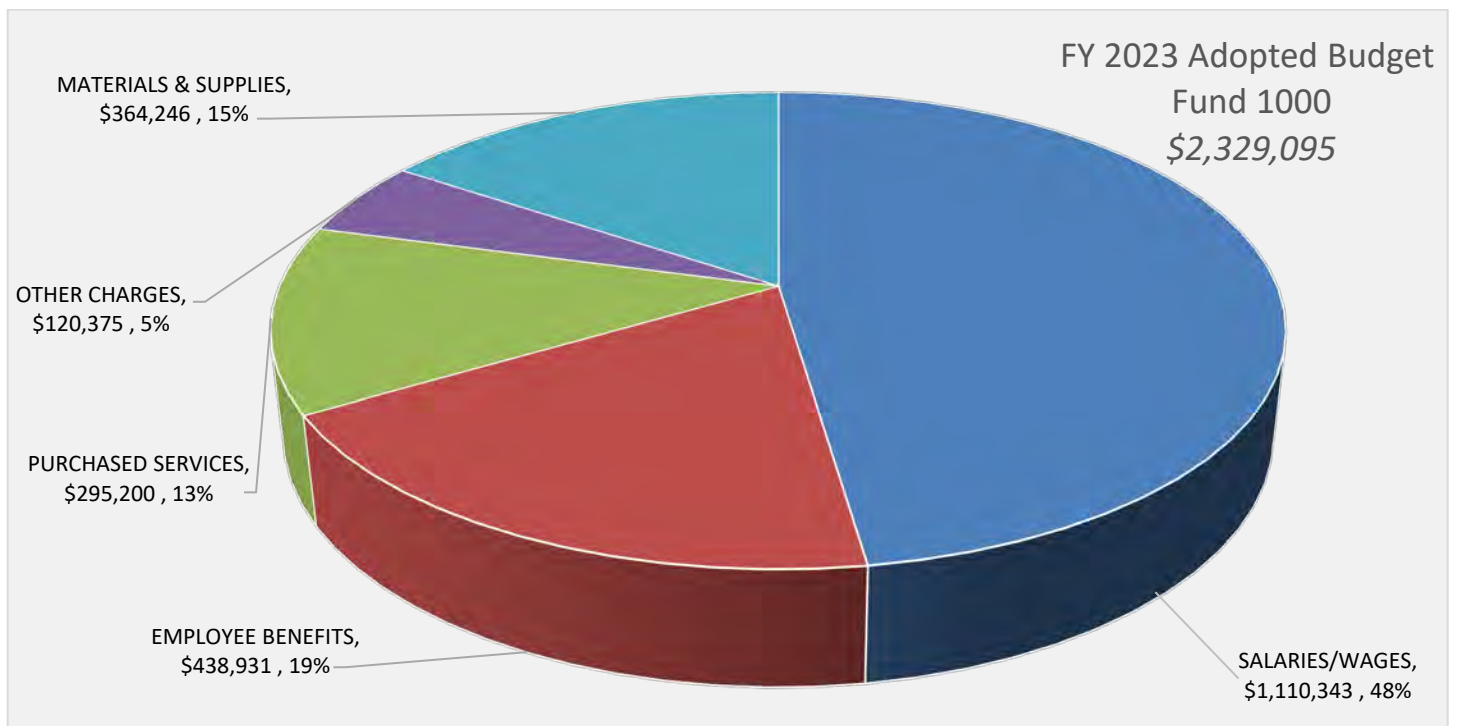


Total Fund Revenue by Object

Area	Object	Revenue Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
State Funds	037300	240229 GOV SCH GRANT/ST	\$972,499	\$1,029,131	\$1,083,579	\$1,188,325	\$1,212,844	\$24,519	2.06%
	039400	410405 TECHNOLOGY	\$0	\$26,000	\$26,000	\$26,000	\$26,000	\$0	0.00%
	Total for Area		\$972,499	\$1,055,131	\$1,109,579	\$1,214,325	\$1,238,844	\$24,519	2.02%
Local Funds	050100	5105000 LOCAL TRANSFER OPERATIONS	\$1,018,651	\$1,099,214	\$926,277	\$1,104,031	\$1,090,251	(\$13,780)	-1.25%
	Total for Area		\$1,020,690	\$1,099,214	\$987,522	\$1,104,031	\$1,090,251	(\$13,780)	-1.25%
GRAND TOTAL			\$1,993,189	\$2,154,345	\$2,097,101	\$2,318,356	\$2,329,095	\$10,739	0.46%

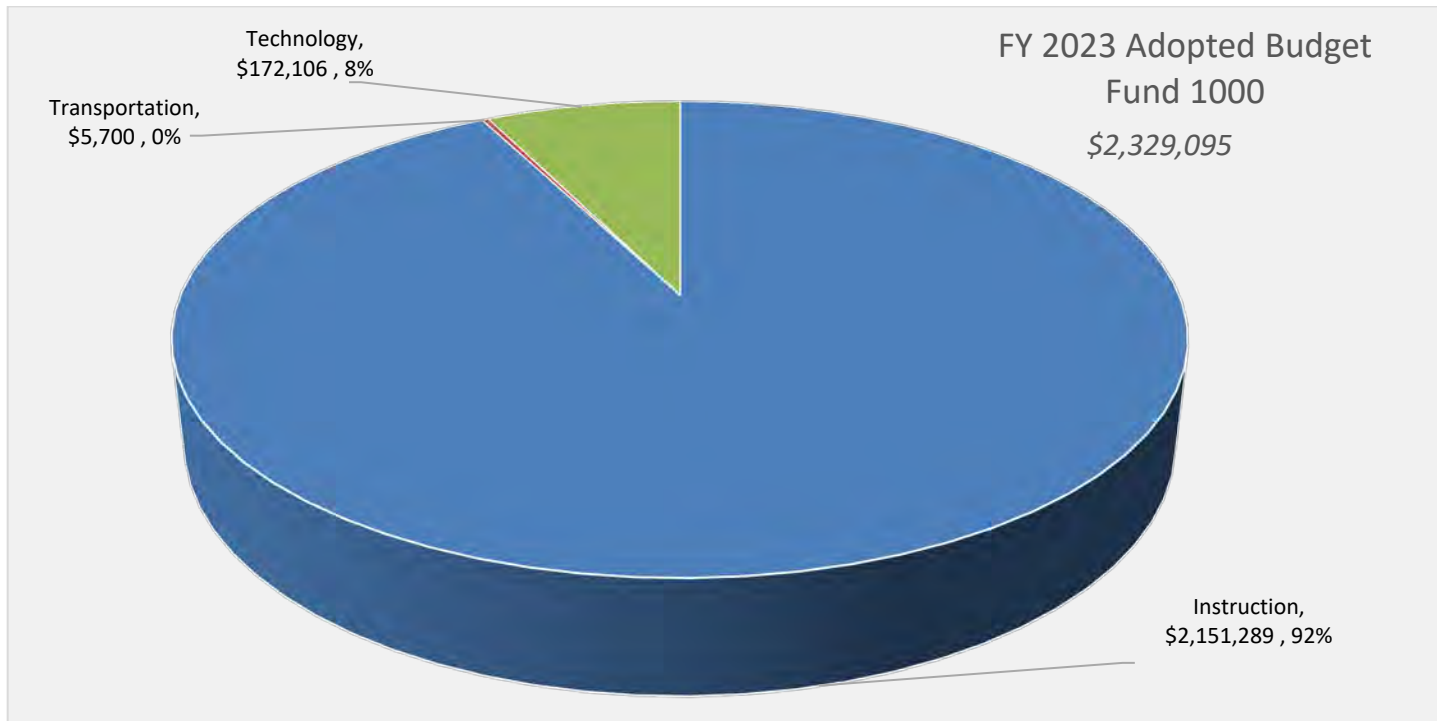
Total Fund Expenditure Trends by Summary Object

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$986,281	\$1,047,171	\$913,526	\$1,117,505	\$1,110,343	(\$7,162)	-0.64%	47.67%
EMPLOYEE BENEFITS	\$414,740	\$444,614	\$425,777	\$434,405	\$438,931	\$4,526	1.04%	18.85%
Subtotal	\$1,401,022	\$1,491,785	\$1,339,304	\$1,551,910	\$1,549,274	(\$2,636)	-0.17%	66.52%
Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$257,648	\$276,611	\$277,512	\$295,200	\$295,200	\$0	0.00%	12.67%
OTHER CHARGES	\$107,245	\$89,875	\$123,777	\$120,375	\$120,375	\$0	0.00%	5.17%
MATERIALS & SUPPLIES	\$311,507	\$296,074	\$376,139	\$350,871	\$364,246	\$13,375	3.81%	15.64%
Subtotal	\$676,400	\$662,560	\$777,428	\$766,446	\$779,821	\$13,375	1.75%	33.48%
Grand Total	\$2,077,422	\$2,154,345	\$2,116,731	\$2,318,356	\$2,329,095	\$10,739	0.46%	100.00%



Total Fund Expenditure Trends by State Category

State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$1,917,379	\$1,992,586	\$1,949,078	\$2,147,025	\$2,151,289	\$4,264	0.20%	92.37%
Transportation	\$4,329	\$1,794	\$1,698	\$5,700	\$5,700	\$0	0.00%	0.24%
Technology	\$155,714	\$159,965	\$165,955	\$165,631	\$172,106	\$6,475	3.91%	7.39%
Grand Total	\$2,077,422	\$2,154,345	\$2,116,731	\$2,318,356	\$2,329,095	\$10,739	0.46%	100.00%



Total Fund Expenditures by State Category and Function

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	\$1,917,379	\$1,992,586	\$1,947,983	\$2,060,292	\$2,043,250	(\$17,042)	-0.83%	
1210 GUIDANCE SERVICES		\$0	\$1,095	\$86,733	\$108,039	\$21,306	24.56%	
Subtotal	\$1,917,379	\$1,992,586	\$1,949,078	\$2,147,025	\$2,151,289	\$4,264	0.20%	92.37%
Transportation								
3400 VEHICLE MAINTENANCE SVCS	\$4,329	\$1,794	\$1,698	\$5,700	\$5,700	\$0	0.00%	
Subtotal	\$4,329	\$1,794	\$1,698	\$5,700	\$5,700	\$0	0.00%	0.24%
Technology								
6810 TECHNOLOGY - CLASSROOM	\$26,000	\$26,000	\$28,580	\$26,000	\$26,000	\$0	0.00%	
6820 TECHNOLOGY -INSTRUCT. SUP	\$129,714	\$133,965	\$137,376	\$139,631	\$146,106	\$6,475	4.64%	
Subtotal	\$155,714	\$159,965	\$165,955	\$165,631	\$172,106	\$6,475	3.91%	7.39%
Grand Total	\$2,077,422	\$2,154,345	\$2,116,731	\$2,318,356	\$2,329,095	\$10,739	0.46%	100.0%

Expenditure Trends by Object

Object Code Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
111000 - COMP OF DIRECTORS	\$105,491	\$108,656	\$108,656	\$114,089	\$119,793	\$5,704	5.00%
112100 - COMP OF TEACHERS	\$707,208	\$767,074	\$608,484	\$828,427	\$819,307	(\$9,120)	-1.10%
114000 - COMP-TECHNICAL PERSONNEL	\$92,894	\$96,610	\$96,610	\$101,924	\$107,020	\$5,096	5.00%
115000 - COMP OF CLERICAL STAFF	\$59,407	\$64,178	\$64,134	\$67,365	\$58,523	(\$8,842)	-13.13%
129100 - OVERTIME-FLSA	\$0	\$175	\$0	\$400	\$400	\$0	0.00%
152000 - COMP OF SUB TEACHERS	\$18,281	\$5,178	\$2,843	\$0	\$0	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$0	\$1,650	\$150	\$0	\$0	\$0	0.00%
161100 - SUPP PAY/SUMMER ENRICHMT	\$3,000	\$3,650	\$14,650	\$5,300	\$5,300	\$0	0.00%
210000 - FICA	\$70,278	\$74,763	\$65,762	\$73,960	\$80,319	\$6,359	8.60%
221000 - VRS (PLAN 1 & 2)	\$147,980	\$161,731	\$142,779	\$160,701	\$169,320	\$8,619	5.36%
222000 - VRS (HYBRID)	\$4,572	\$0	\$2,670	\$2,167	\$14,275	\$12,108	558.74%
230000 - HOSPITALIZATION	\$152,981	\$163,457	\$152,189	\$161,556	\$136,810	(\$24,746)	-15.32%

Object Code Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
231000 - DENTAL INSURANCE	\$7,775	\$8,643	\$7,536	\$8,158	\$7,400	(\$758)	-9.29%
240000 - GROUP LIFE INSURANCE	\$12,719	\$13,510	\$11,727	\$13,666	\$14,806	\$1,140	8.34%
250000 - DISABILITY INS (PLAN 1&2)	\$2,349	\$2,723	\$2,286	\$2,305	\$2,428	\$123	5.34%
251000 - DISABILITY INS (HYBRID)	\$97	\$0	\$43	\$31	\$205	\$174	561.29%
275000 - RETIREE HEALTH CREDIT	\$11,651	\$12,375	\$10,589	\$11,861	\$13,368	\$1,507	12.70%
281000 - ANNUAL LEAVE PAYOFF	\$4,340	\$4,266	\$20,596	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$114,935	\$121,981	\$203,223	\$85,000	\$85,000	\$0	0.00%
300200 - PRINTING/BINDING	\$3,999	\$1,567	\$0	\$4,000	\$4,000	\$0	0.00%
301400 - VERIZON MAINTENANCE	\$58,087	\$59,122	\$32,251	\$70,000	\$70,000	\$0	0.00%
310100 - INSTRUCTIONAL DEVELOPMENT	\$2,828	\$1,351	\$1,620	\$15,000	\$15,000	\$0	0.00%
310400 - FIELD TRIPS	\$66,454	\$83,665	\$31,634	\$110,000	\$110,000	\$0	0.00%
330800 - VEHICLE REPAIRS	\$2,964	\$809	\$668	\$2,700	\$2,700	\$0	0.00%
332200 - COPIER MAINTENANCE	\$2,881	\$2,616	\$2,616	\$3,000	\$3,000	\$0	0.00%
361200 - ROBOTICS/TEAM COACHING	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$0	0.00%
520100 - POSTAGE	\$220	\$277	\$222	\$1,000	\$1,000	\$0	0.00%
520300 - TELEPHONE	\$3,059	\$2,784	\$2,879	\$3,200	\$3,200	\$0	0.00%
520500 - SITE CONNECTIONS	\$89,271	\$68,801	\$104,533	\$100,000	\$100,000	\$0	0.00%
530000 - FIRE & LIABILITY INS	\$2,772	\$2,979	\$7,738	\$3,150	\$3,150	\$0	0.00%
540100 - LEASE/RENTALS	\$8,259	\$8,241	\$8,241	\$8,525	\$8,525	\$0	0.00%
550000 - TRAVEL	\$3,664	\$6,792	\$164	\$4,500	\$4,500	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$33,609	\$30,824	\$29,569	\$45,506	\$58,881	\$13,375	29.39%
600800 - GASOLINE/OIL/LUBRICANTS	\$1,365	\$986	\$1,030	\$3,000	\$3,000	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$26,000	\$26,000	\$26,000	\$83,365	\$83,365	\$0	0.00%
630000 - INSTR. SUPPLEMENTAL MAT.	\$86,186	\$35,750	\$29,170	\$50,000	\$50,000	\$0	0.00%
630100 - TECH MAINT/UPGRADES	\$157,748	\$201,456	\$287,789	\$165,000	\$165,000	\$0	0.00%
630200 - SUM/NEW STUDENT ORIENT	\$1,200	\$1,059	\$0	\$1,200	\$1,200	\$0	0.00%
630300 - SUMMER ENRICHMENT	\$5,400	\$0	\$0	\$2,800	\$2,800	\$0	0.00%
Grand Total	\$2,077,422	\$2,154,345	\$2,116,731	\$2,318,356	\$2,329,095	\$10,739	0.46%

Expenditure Trends by Function and Object

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
1100 CLASSROOM INSTRUCTION							
111000 - COMP OF DIRECTORS	\$105,491	\$108,656	\$108,656	\$114,089	\$119,793	\$5,704	5.00%
112100 - COMP OF TEACHERS	\$707,208	\$767,074	\$608,484	\$766,552	\$742,248	(\$24,304)	-3.17%
115000 - COMP OF CLERICAL STAFF	\$59,407	\$64,178	\$64,134	\$67,365	\$58,523	(\$8,842)	-13.13%
129100 - OVERTIME-FLSA	\$0	\$175	\$0	\$400	\$400	\$0	0.00%
152000 - COMP OF SUB TEACHERS	\$18,281	\$5,178	\$2,843	\$0	\$0	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$0	\$1,650	\$150	\$0	\$0	\$0	0.00%
161100 - SUPP PAY/SUMMER ENRICHMT	\$3,000	\$3,650	\$14,650	\$5,300	\$5,300	\$0	0.00%
210000 - FICA	\$63,390	\$67,580	\$58,510	\$61,665	\$66,711	\$5,046	8.18%
221000 - VRS (PLAN 1 & 2)	\$133,414	\$146,583	\$126,723	\$133,429	\$138,725	\$5,296	3.97%
222000 - VRS (HYBRID)	\$4,572	\$0	\$2,670	\$2,167	\$14,275	\$12,108	558.74%
230000 - HOSPITALIZATION	\$143,035	\$153,592	\$140,135	\$143,633	\$117,080	(\$26,553)	-18.49%
231000 - DENTAL INSURANCE	\$7,276	\$8,145	\$7,038	\$7,659	\$6,402	(\$1,257)	-16.41%
240000 - GROUP LIFE INSURANCE	\$11,502	\$12,244	\$10,432	\$11,467	\$12,338	\$871	7.60%
250000 - DISABILITY INS (PLAN 1&2)	\$2,125	\$2,476	\$2,035	\$1,914	\$1,989	\$75	3.92%
251000 - DISABILITY INS (HYBRID)	\$97	\$0	\$43	\$31	\$205	\$174	561.29%
275000 - RETIREE HEALTH CREDIT	\$10,536	\$11,216	\$9,420	\$9,875	\$11,140	\$1,265	12.81%
281000 - ANNUAL LEAVE PAYOFF	\$1,974	\$2,278	\$18,211	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$114,935	\$121,981	\$203,223	\$85,000	\$85,000	\$0	0.00%
300200 - PRINTING/BINDING	\$3,999	\$1,567	\$0	\$4,000	\$4,000	\$0	0.00%
301400 - VERIZON MAINTENANCE	\$58,087	\$59,122	\$32,251	\$70,000	\$70,000	\$0	0.00%
310100 - INSTRUCTIONAL DEVELOPMENT	\$2,828	\$1,351	\$1,620	\$15,000	\$15,000	\$0	0.00%
310400 - FIELD TRIPS	\$66,454	\$83,665	\$31,634	\$110,000	\$110,000	\$0	0.00%
332200 - COPIER MAINTENANCE	\$2,881	\$2,616	\$2,616	\$3,000	\$3,000	\$0	0.00%
361200 - ROBOTICS/TEAM COACHING	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$0	0.00%
520100 - POSTAGE	\$220	\$277	\$222	\$1,000	\$1,000	\$0	0.00%
520300 - TELEPHONE	\$3,059	\$2,784	\$2,879	\$3,200	\$3,200	\$0	0.00%

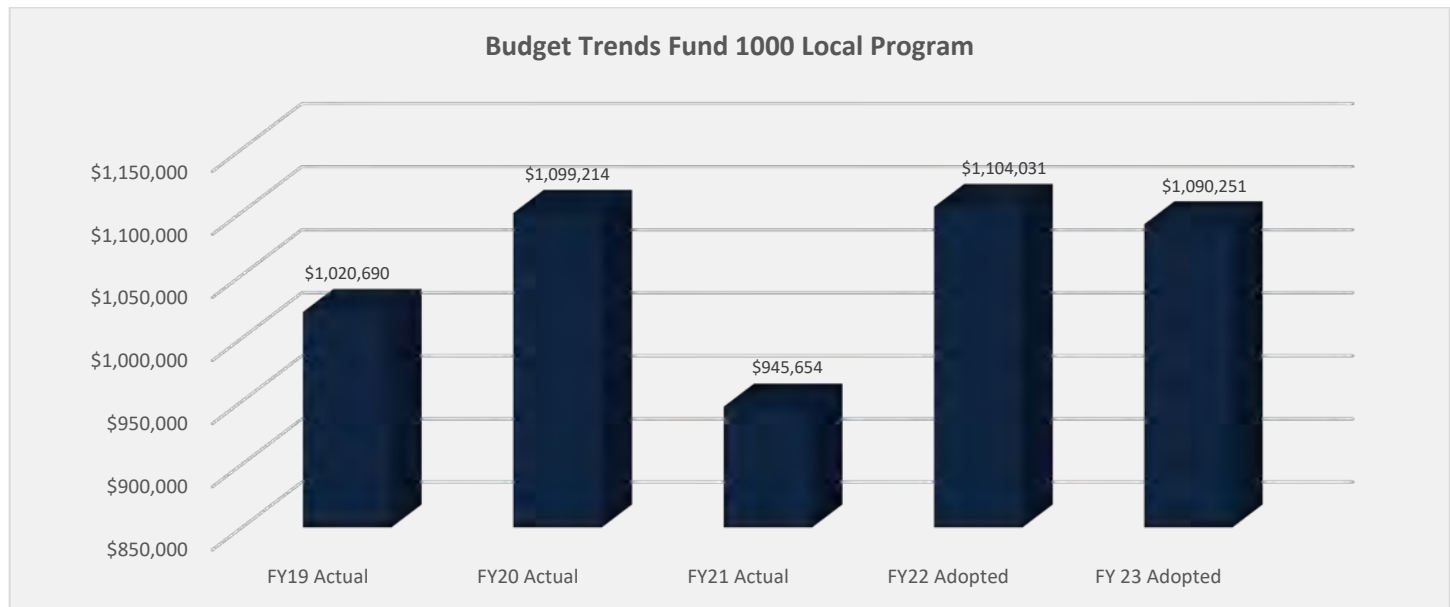
Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
520500 - SITE CONNECTIONS	\$89,271	\$68,801	\$104,533	\$100,000	\$100,000	\$0	0.00%
530000 - FIRE & LIABILITY INS	\$2,772	\$2,979	\$7,738	\$3,150	\$3,150	\$0	0.00%
540100 - LEASE/RENTALS	\$8,259	\$8,241	\$8,241	\$8,525	\$8,525	\$0	0.00%
550000 - TRAVEL	\$3,664	\$6,792	\$164	\$4,500	\$4,500	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$33,609	\$30,824	\$29,569	\$45,506	\$58,881	\$13,375	29.39%
601500 - COMPUTER SUPPL/SOFTWARE	\$0	\$0	\$0	\$57,365	\$57,365	\$0	0.00%
630000 - INSTR. SUPPLEMENTAL MAT.	\$86,186	\$35,750	\$29,170	\$50,000	\$50,000	\$0	0.00%
630100 - TECH MAINT/UPGRADES	\$157,748	\$201,456	\$287,789	\$165,000	\$165,000	\$0	0.00%
630200 - SUM/NEW STUDENT ORIENT	\$1,200	\$1,059	\$0	\$1,200	\$1,200	\$0	0.00%
630300 - SUMMER ENRICHMENT	\$5,400	\$0	\$0	\$2,800	\$2,800	\$0	0.00%
Subtotal	\$1,917,379	\$1,992,586	\$1,947,983	\$2,060,292	\$2,043,250	(\$17,042)	-0.83%
1210 GUIDANCE SERVICES							
112100 - COMP OF TEACHERS		\$0	\$0	\$61,875	\$77,059	\$15,184	24.54%
210000 - FICA		\$0	\$0	\$4,735	\$5,658	\$923	19.49%
221000 - VRS (PLAN 1 & 2)		\$0	\$0	\$10,332	\$12,808	\$2,476	23.96%
230000 - HOSPITALIZATION		\$0	\$1,095	\$8,058	\$9,865	\$1,807	22.43%
231000 - DENTAL INSURANCE		\$0	\$0	\$0	\$499	\$499	100.00%
240000 - GROUP LIFE INSURANCE		\$0	\$0	\$833	\$1,033	\$200	24.00%
250000 - DISABILITY INS (PLAN 1&2)		\$0	\$0	\$148	\$184	\$36	24.36%
275000 - RETIREE HEALTH CREDIT		\$0	\$0	\$752	\$933	\$181	24.03%
Subtotal		\$0	\$1,095	\$86,733	\$108,039	\$21,306	24.56%
3400 VEHICLE MAINTENANCE SVCS							
330800 - VEHICLE REPAIRS	\$2,964	\$809	\$668	\$2,700	\$2,700	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$1,365	\$986	\$1,030	\$3,000	\$3,000	\$0	0.00%
Subtotal	\$4,329	\$1,794	\$1,698	\$5,700	\$5,700	\$0	0.00%
6810 TECHNOLOGY - CLASSROOM							
601500 - COMPUTER SUPPL/SOFTWARE	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$0	0.00%
Subtotal	\$26,000	\$26,000	\$28,580	\$26,000	\$26,000	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
6820 TECHNOLOGY -INSTRUCT. SUP							
114000 - COMP-TECHNICAL PERSONNEL	\$92,894	\$96,610	\$96,610	\$101,924	\$107,020	\$5,096	5.00%
210000 - FICA	\$6,888	\$7,183	\$7,252	\$7,560	\$7,950	\$390	5.16%
221000 - VRS (PLAN 1 & 2)	\$14,566	\$15,148	\$16,057	\$16,940	\$17,787	\$847	5.00%
230000 - HOSPITALIZATION	\$9,946	\$9,864	\$10,959	\$9,865	\$9,865	\$0	0.00%
231000 - DENTAL INSURANCE	\$498	\$498	\$498	\$499	\$499	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$1,217	\$1,266	\$1,295	\$1,366	\$1,435	\$69	5.05%
250000 - DISABILITY INS (PLAN 1&2)	\$224	\$248	\$251	\$243	\$255	\$12	4.94%
275000 - RETIREE HEALTH CREDIT	\$1,115	\$1,159	\$1,169	\$1,234	\$1,295	\$61	4.94%
281000 - ANNUAL LEAVE PAYOFF	\$2,366	\$1,988	\$2,385	\$0	\$0	\$0	0.00%
Subtotal	\$129,714	\$133,965	\$137,376	\$139,631	\$146,106	\$6,475	4.64%
Grand Total	\$2,077,422	\$2,154,345	\$2,116,731	\$2,318,356	\$2,329,095	\$10,739	0.46%

Local SCPS Commonwealth Governor's School Program

Local Program Budget Trends

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	\$1,020,690	\$1,099,214	\$945,654	\$1,104,031	\$1,090,251	(\$13,780)	-1.25%	100.00%

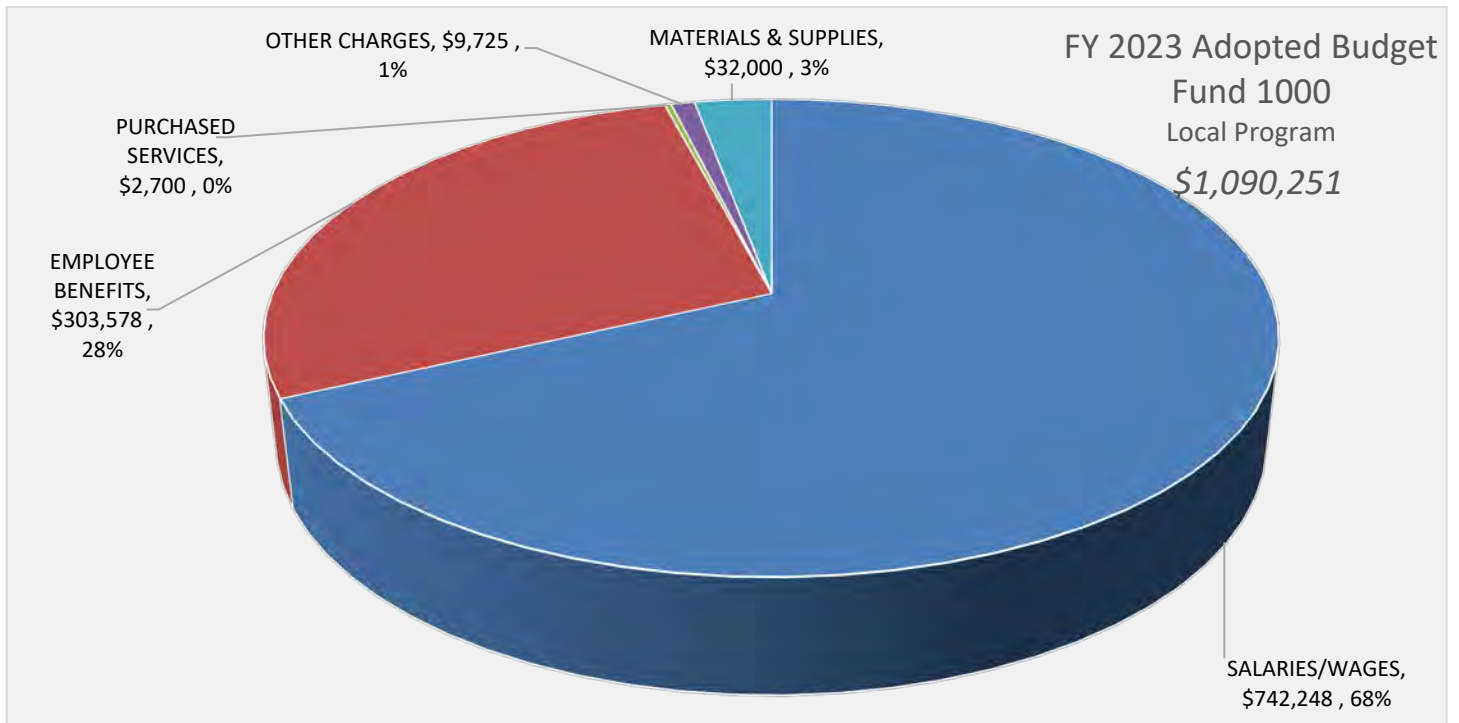


Local Program Revenue

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

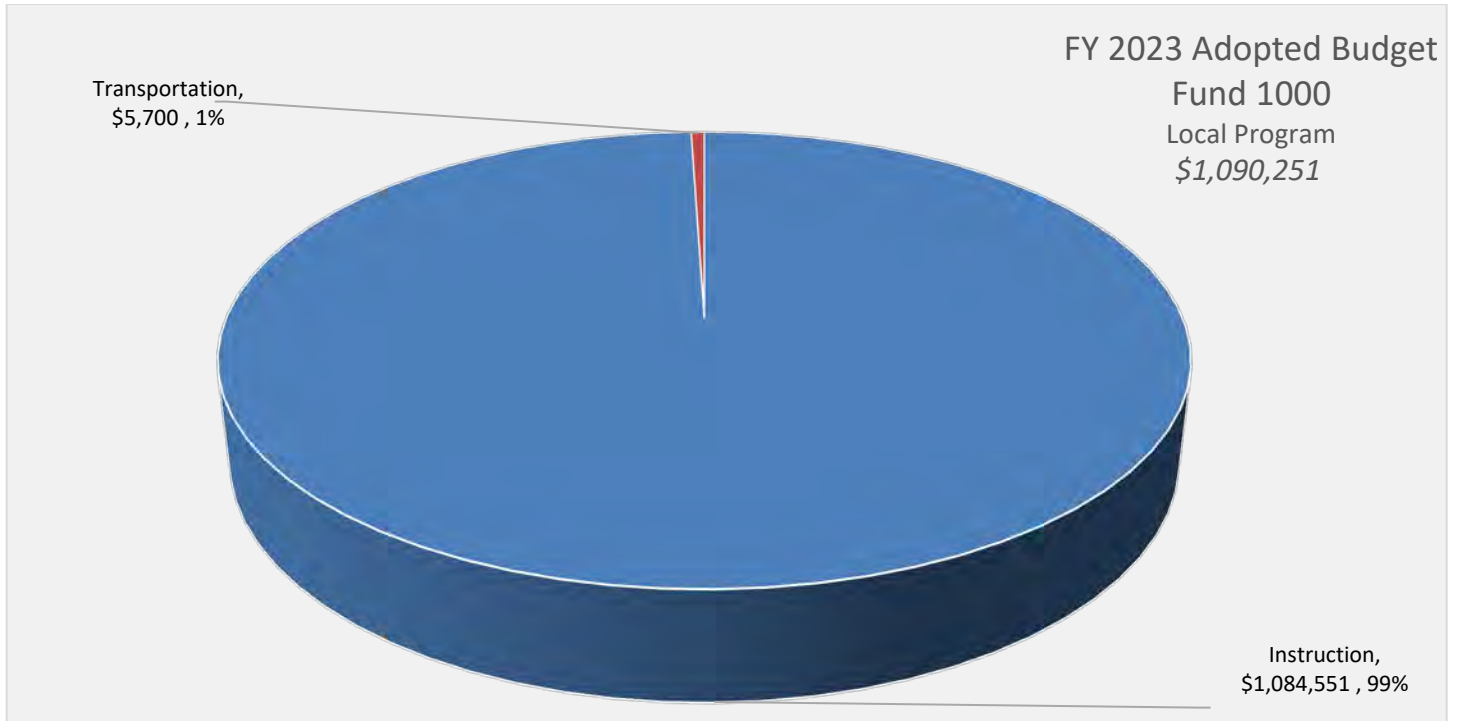
Local Program Expenditure Trends by Summary Object

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$725,489	\$772,252	\$629,326	\$766,552	\$742,248	(\$24,304)	-3.17%	68.08%
EMPLOYEE BENEFITS	\$307,248	\$334,015	\$270,513	\$293,054	\$303,578	\$10,524	3.59%	27.84%
Subtotal	\$1,032,737	\$1,106,266	\$899,840	\$1,059,606	\$1,045,826	(\$13,780)	-1.30%	95.93%
Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$2,964	\$809	\$668	\$2,700	\$2,700	\$0	0.00%	0.25%
OTHER CHARGES	\$8,852	\$9,234	\$8,886	\$9,725	\$9,725	\$0	0.00%	0.89%
MATERIALS & SUPPLIES	\$29,481	\$24,772	\$29,051	\$32,000	\$32,000	\$0	0.00%	2.94%
Subtotal	\$41,297	\$34,815	\$38,606	\$44,425	\$44,425	\$0	0.00%	4.07%
Grand Total	\$1,074,034	\$1,141,082	\$938,445	\$1,104,031	\$1,090,251	(\$13,780)	-1.25%	100.00%



Local Program Expenditure Trends by State Category

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$1,067,340	\$1,137,299	\$933,199	\$1,098,331	\$1,084,551	(\$13,780)	-1.25%	99.48%
Transportation	\$4,329	\$1,794	\$1,698	\$5,700	\$5,700	\$0	0.00%	0.52%
Technology	\$2,366	\$1,988	\$3,548	\$0	\$0	\$0	0.00%	0.00%
Grand Total	\$1,074,034	\$1,141,082	\$938,445	\$1,104,031	\$1,090,251	(\$13,780)	-1.25%	100.00%



Local Program Summary of Expenditures by State Category and Function

State Category/Function	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	\$1,067,340	\$1,137,299	\$933,199	\$1,098,331	\$1,084,551	(\$13,780)	-1.25%	
Subtotal	\$1,067,340	\$1,137,299	\$933,199	\$1,098,331	\$1,084,551	(\$13,780)	-1.25%	99.48%
Transportation								
3400 VEHICLE MAINTENANCE SVCS	\$4,329	\$1,794	\$1,698	\$5,700	\$5,700	\$0	0.00%	
Subtotal	\$4,329	\$1,794	\$1,698	\$5,700	\$5,700	\$0	0.00%	0.52%
Technology								
6820 TECHNOLOGY -INSTRUCT. SUP	\$2,366	\$1,988	\$969	\$0	\$0	\$0	0.00%	
Subtotal	\$2,366	\$1,988	\$3,548	\$0	\$0	\$0	0.00%	0.00%
Grand Total	\$1,074,034	\$1,141,082	\$938,445	\$1,104,031	\$1,090,251	(\$13,780)	-1.25%	100.0%

Local Program Expenditure Trends by Function and Object

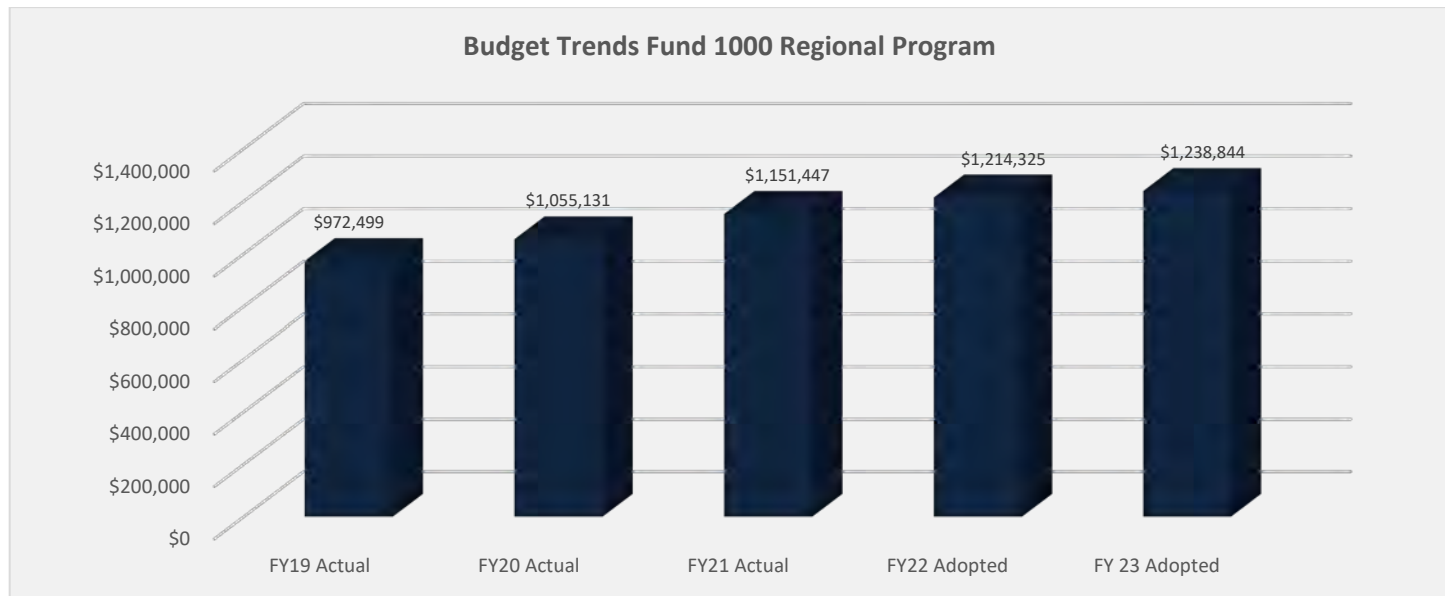
Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
1100 CLASSROOM INSTRUCTION							
112100 - COMP OF TEACHERS	\$707,208	\$767,074	\$608,484	\$766,552	\$742,248	(\$24,304)	-3.17%
152000 - COMP OF SUB TEACHERS	\$18,281	\$5,178	\$2,843	\$0	\$0	\$0	0.00%
210000 - FICA	\$51,956	\$55,128	\$45,344	\$49,027	\$53,944	\$4,917	10.03%
221000 - VRS (PLAN 1 & 2)	\$107,558	\$119,508	\$98,005	\$103,270	\$109,088	\$5,818	5.63%
222000 - VRS (HYBRID)	\$4,572	\$0	\$2,670	\$2,167	\$14,275	\$12,108	558.74%
230000 - HOSPITALIZATION	\$113,319	\$124,156	\$98,658	\$114,195	\$100,066	(\$14,129)	-12.37%
231000 - DENTAL INSURANCE	\$5,789	\$6,657	\$5,550	\$6,170	\$5,509	(\$661)	-10.71%
240000 - GROUP LIFE INSURANCE	\$9,342	\$9,982	\$8,117	\$9,035	\$9,947	\$912	10.09%
250000 - DISABILITY INS (PLAN 1&2)	\$1,720	\$2,028	\$1,582	\$1,481	\$1,563	\$82	5.54%
251000 - DISABILITY INS (HYBRID)	\$97	\$0	\$43	\$31	\$205	\$174	561.29%
275000 - RETIREE HEALTH CREDIT	\$8,557	\$9,144	\$7,329	\$7,678	\$8,981	\$1,303	16.97%
281000 - ANNUAL LEAVE PAYOFF	\$1,974	\$2,278	\$0	\$0	\$0	\$0	0.00%
520300 - TELEPHONE	\$593	\$575	\$645	\$700	\$700	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
540100 - LEASE/RENTALS	\$8,259	\$8,241	\$8,241	\$8,525	\$8,525	\$0	0.00%
550000 - TRAVEL	\$0	\$417	\$0	\$500	\$500	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$28,117	\$23,787	\$25,442	\$29,000	\$29,000	\$0	0.00%
630100 - TECH MAINT/UPGRADES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$1,067,340	\$1,137,299	\$933,199	\$1,098,331	\$1,084,551	(\$13,780)	-1.25%
3400 VEHICLE MAINTENANCE SVCS							
330800 - VEHICLE REPAIRS	\$2,964	\$809	\$668	\$2,700	\$2,700	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$1,365	\$986	\$1,030	\$3,000	\$3,000	\$0	0.00%
Subtotal	\$4,329	\$1,794	\$1,698	\$5,700	\$5,700	\$0	0.00%
6820 TECHNOLOGY -INSTRUCT. SUP							
281000 - ANNUAL LEAVE PAYOFF	\$2,366	\$1,988	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$2,366	\$1,988	\$969	\$0	\$0	\$0	0.00%
Grand Total	\$1,074,034	\$1,141,082	\$938,445	\$1,104,031	\$1,090,251	(\$13,780)	-1.25%

Regional Commonwealth Governor's School Program

Regional Program Budget Trends

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	\$972,499	\$1,055,131	\$1,151,447	\$1,214,325	\$1,238,844	\$24,519	2.02%	100.00%

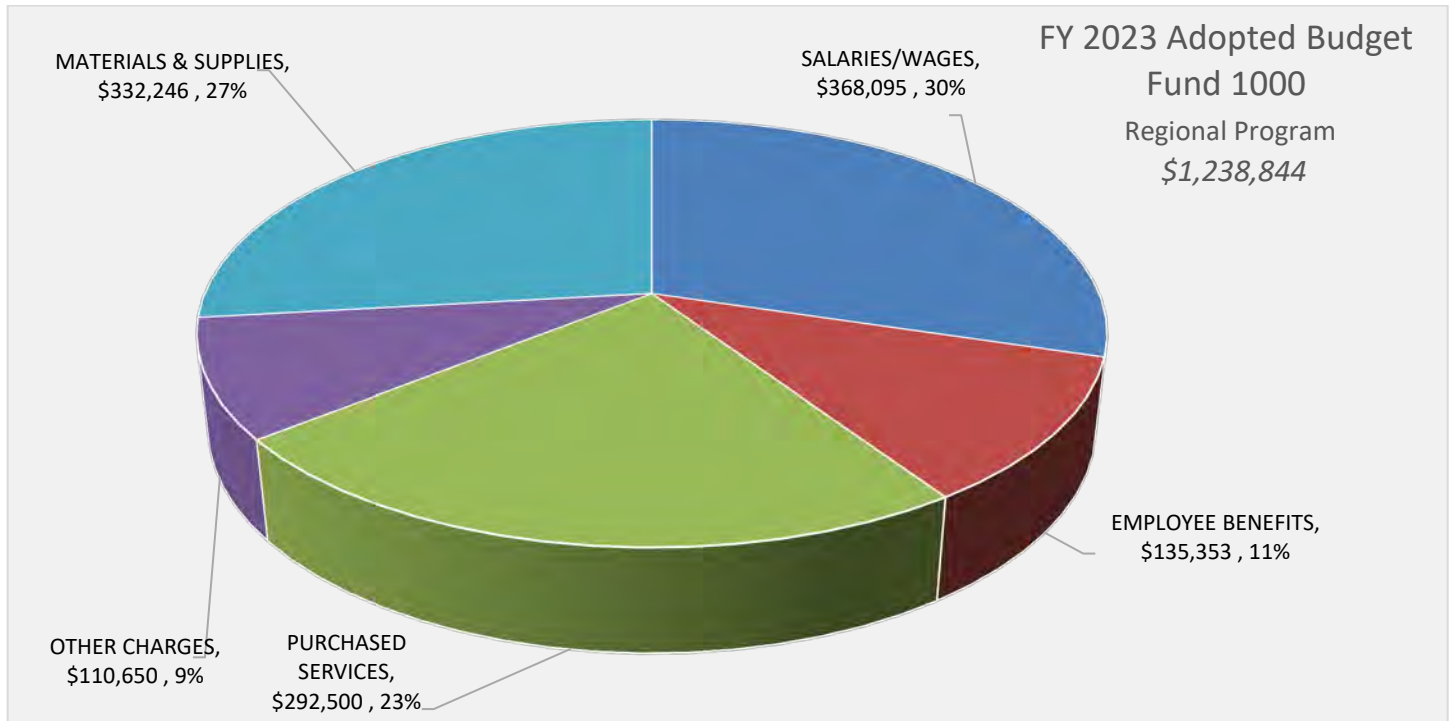


Regional Program Revenue Trends by Summary Object

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$972,499	\$1,055,131	\$1,109,579	\$1,214,325	\$1,238,844	\$24,519	2.02%	100.00%
OTHER	\$0	\$0	\$41,868	\$0	\$0	\$0	0.00%	0.00%
Total	\$972,499	\$1,055,131	\$1,151,447	\$1,214,325	\$1,238,844	\$24,519	2.02%	100.00%

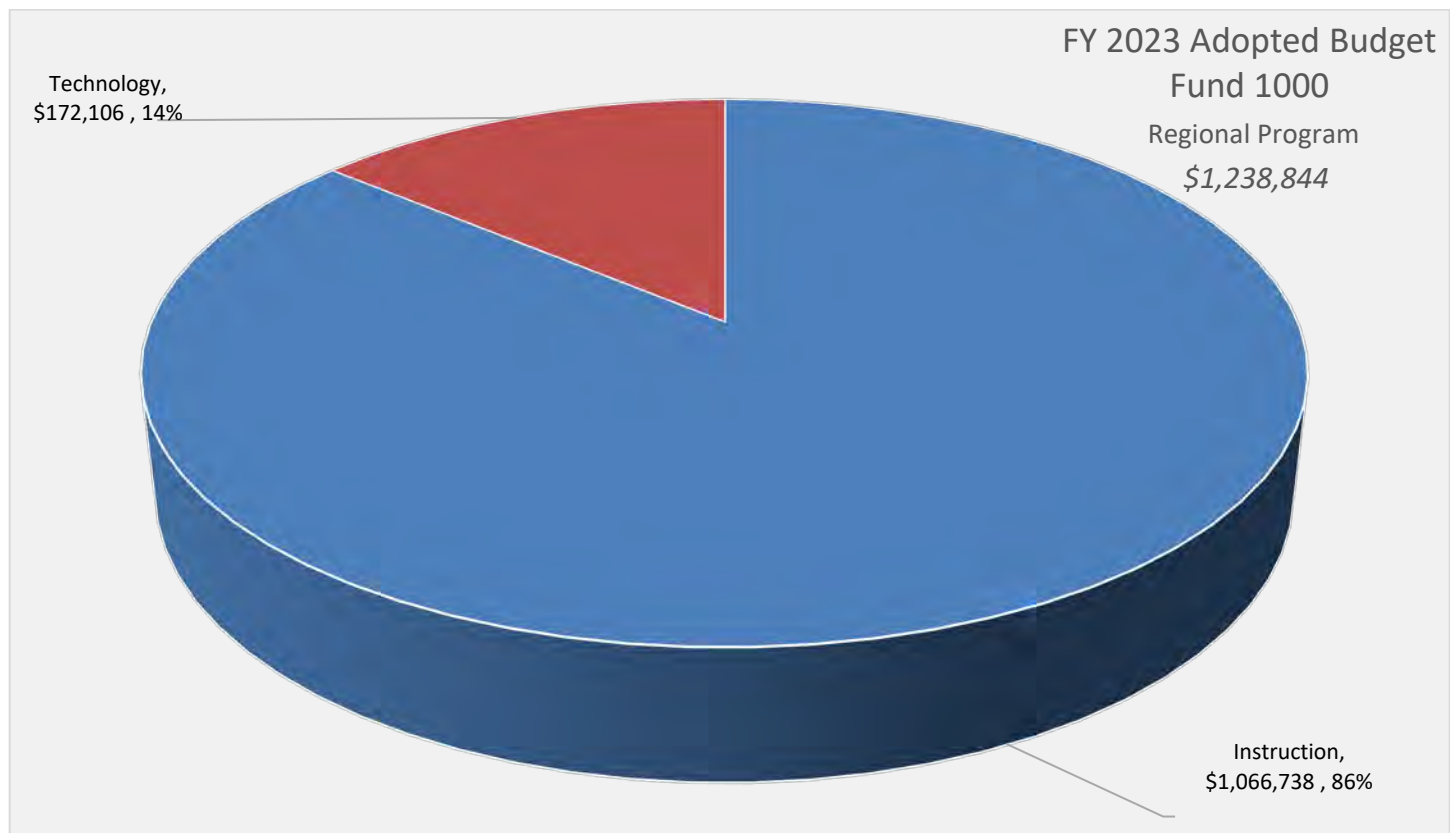
Regional Program Expenditure Trends by Summary Object

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$260,792	\$274,919	\$284,200	\$350,953	\$368,095	\$17,142	4.88%	29.71%
EMPLOYEE BENEFITS	\$107,492	\$110,599	\$139,950	\$141,351	\$135,353	(\$5,998)	-4.24%	10.93%
Subtotal	\$368,284	\$385,518	\$424,150	\$492,304	\$503,448	\$11,144	2.26%	40.64%
Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$254,684	\$275,802	\$276,843	\$292,500	\$292,500	\$0	0.00%	23.61%
OTHER CHARGES	\$98,393	\$80,641	\$114,891	\$110,650	\$110,650	\$0	0.00%	8.93%
MATERIALS & SUPPLIES	\$282,026	\$271,302	\$347,087	\$318,871	\$332,246	\$13,375	4.19%	26.82%
Subtotal	\$635,103	\$627,745	\$738,822	\$722,021	\$735,396	\$13,375	1.85%	59.36%
Grand Total	\$1,003,387	\$1,013,263	\$1,162,971	\$1,214,325	\$1,238,844	\$24,519	2.02%	100.00%



Regional Program Expenditure Trends by State Category

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$850,039	\$855,286	\$1,001,659	\$1,048,694	\$1,066,738	\$18,044	1.72%	86.11%
Technology	\$153,348	\$157,977	\$161,312	\$165,631	\$172,106	\$6,475	3.91%	13.89%
Grand Total	\$1,003,387	\$1,013,263	\$1,162,971	\$1,214,325	\$1,238,844	\$24,519	2.02%	100.00%



Regional Program Total Expenditure Trends by State Category and Function

State Category/Function	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	\$850,039	\$855,286	\$1,001,659	\$961,961	\$958,699	(\$3,262)	-0.34%	
1210 GUIDANCE SERVICES		\$0	\$0	\$86,733	\$108,039	\$21,306	24.56%	
Subtotal	\$850,039	\$855,286	\$1,001,659	\$1,048,694	\$1,066,738	\$18,044	1.72%	86.11%
Technology								
6810 TECHNOLOGY - CLASSROOM	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$0	0.00%	
6820 TECHNOLOGY -INSTRUCT. SUP	\$127,348	\$131,977	\$135,312	\$139,631	\$146,106	\$6,475	4.64%	
Subtotal	\$153,348	\$157,977	\$161,312	\$165,631	\$172,106	\$6,475	3.91%	13.89%
Grand Total	\$1,003,387	\$1,013,263	\$1,162,971	\$1,214,325	\$1,238,844	\$24,519	2.02%	100.0%

Regional Program Total Expenditure Trends by Function and Object

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
1100 CLASSROOM INSTRUCTION							
111000 - COMP OF DIRECTORS	\$105,491	\$108,656	\$108,656	\$114,089	\$119,793	\$5,704	5.00%
115000 - COMP OF CLERICAL STAFF	\$59,407	\$64,178	\$64,134	\$67,365	\$58,523	(\$8,842)	-13.13%
129100 - OVERTIME-FLSA	\$0	\$175	\$0	\$400	\$400	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$0	\$1,650	\$150	\$0	\$0	\$0	0.00%
161100 - SUPP PAY/SUMMER ENRICHMT	\$3,000	\$3,650	\$14,650	\$5,300	\$5,300	\$0	0.00%
210000 - FICA	\$11,435	\$12,452	\$13,166	\$12,638	\$12,767	\$129	1.02%
221000 - VRS (PLAN 1 & 2)	\$25,856	\$27,075	\$28,718	\$30,159	\$29,637	(\$522)	-1.73%
230000 - HOSPITALIZATION	\$29,716	\$29,436	\$29,436	\$29,438	\$17,014	(\$12,424)	-42.20%
231000 - DENTAL INSURANCE	\$1,488	\$1,488	\$1,488	\$1,489	\$893	(\$596)	-40.03%
240000 - GROUP LIFE INSURANCE	\$2,160	\$2,262	\$2,315	\$2,432	\$2,391	(\$41)	-1.69%
250000 - DISABILITY INS (PLAN 1&2)	\$404	\$447	\$453	\$433	\$426	(\$7)	-1.62%
275000 - RETIREE HEALTH CREDIT	\$1,979	\$2,072	\$2,091	\$2,197	\$2,159	(\$38)	-1.73%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
300000 - PURCHASED SERVICES	\$114,935	\$121,981	\$203,223	\$85,000	\$85,000	\$0	0.00%
300200 - PRINTING/BINDING	\$3,999	\$1,567	\$0	\$4,000	\$4,000	\$0	0.00%
301400 - VERIZON MAINTENANCE	\$58,087	\$59,122	\$32,251	\$70,000	\$70,000	\$0	0.00%
310100 - INSTRUCTIONAL DEVELOPMENT	\$2,828	\$1,351	\$1,620	\$15,000	\$15,000	\$0	0.00%
310400 - FIELD TRIPS	\$66,454	\$83,665	\$31,634	\$110,000	\$110,000	\$0	0.00%
332200 - COPIER MAINTENANCE	\$2,881	\$2,616	\$2,616	\$3,000	\$3,000	\$0	0.00%
361200 - ROBOTICS/TEAM COACHING	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$0	0.00%
520100 - POSTAGE	\$220	\$277	\$222	\$1,000	\$1,000	\$0	0.00%
520300 - TELEPHONE	\$2,466	\$2,209	\$2,234	\$2,500	\$2,500	\$0	0.00%
520500 - SITE CONNECTIONS	\$89,271	\$68,801	\$104,533	\$100,000	\$100,000	\$0	0.00%
530000 - FIRE & LIABILITY INS	\$2,772	\$2,979	\$7,738	\$3,150	\$3,150	\$0	0.00%
550000 - TRAVEL	\$3,664	\$6,375	\$164	\$4,000	\$4,000	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$5,492	\$7,037	\$4,127	\$16,506	\$29,881	\$13,375	81.04%
601500 - COMPUTER SUPPL/SOFTWARE	\$0	\$0	\$0	\$57,365	\$57,365	\$0	0.00%
630000 - INSTR. SUPPLEMENTAL MAT.	\$86,186	\$35,750	\$29,170	\$50,000	\$50,000	\$0	0.00%
630100 - TECH MAINT/UPGRADES	\$157,748	\$201,456	\$287,789	\$165,000	\$165,000	\$0	0.00%
630200 - SUM/NEW STUDENT ORIENT	\$1,200	\$1,059	\$0	\$1,200	\$1,200	\$0	0.00%
630300 - SUMMER ENRICHMENT	\$5,400	\$0	\$0	\$2,800	\$2,800	\$0	0.00%
Subtotal	\$850,039	\$855,286	\$1,001,659	\$961,961	\$958,699	(\$3,262)	-0.34%
1210 GUIDANCE SERVICES							
112100 - COMP OF TEACHERS	\$0	\$0	\$0	\$61,875	\$77,059	\$15,184	24.54%
210000 - FICA	\$0	\$0	\$0	\$4,735	\$5,658	\$923	19.49%
221000 - VRS (PLAN 1 & 2)	\$0	\$0	\$0	\$10,332	\$12,808	\$2,476	23.96%
230000 - HOSPITALIZATION	\$0	\$0	\$0	\$8,058	\$9,865	\$1,807	22.43%
231000 - DENTAL INSURANCE	\$0	\$0	\$0	\$0	\$499	\$499	100.00%
240000 - GROUP LIFE INSURANCE	\$0	\$0	\$0	\$833	\$1,033	\$200	24.00%
250000 - DISABILITY INS (PLAN 1&2)	\$0	\$0	\$0	\$148	\$184	\$36	24.36%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
275000 - RETIREE HEALTH CREDIT	\$0	\$0	\$0	\$752	\$933	\$181	24.03%
Subtotal		\$0	\$0	\$86,733	\$108,039	\$21,306	24.56%
6810 TECHNOLOGY - CLASSROOM							
601500 - COMPUTER SUPPL/SOFTWARE	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$0	0.00%
Subtotal	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$0	0.00%
6820 TECHNOLOGY -INSTRUCT. SUP							
114000 - COMP-TECHNICAL PERSONNEL	\$92,894	\$96,610	\$96,610	\$101,924	\$107,020	\$5,096	5.00%
210000 - FICA	\$6,888	\$7,183	\$7,183	\$7,560	\$7,950	\$390	5.16%
221000 - VRS (PLAN 1 & 2)	\$14,566	\$15,148	\$16,057	\$16,940	\$17,787	\$847	5.00%
230000 - HOSPITALIZATION	\$9,946	\$9,864	\$9,864	\$9,865	\$9,865	\$0	0.00%
231000 - DENTAL INSURANCE	\$498	\$498	\$498	\$499	\$499	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$1,217	\$1,266	\$1,295	\$1,366	\$1,435	\$69	5.05%
250000 - DISABILITY INS (PLAN 1&2)	\$224	\$248	\$251	\$243	\$255	\$12	4.94%
275000 - RETIREE HEALTH CREDIT	\$1,115	\$1,159	\$1,169	\$1,234	\$1,295	\$61	4.94%
Subtotal	\$127,348	\$131,977	\$135,312	\$139,631	\$146,106	\$6,475	4.64%
Grand Total	\$1,003,387	\$1,013,263	\$1,162,971	\$1,214,325	\$1,238,844	\$24,519	2.02%

Fund 2000 Rappahannock Juvenile Detention Center

The Rappahannock Regional Juvenile Detention Center (RRJDC) Fund accounts for activities associated with providing detained youth a quality education and the skills necessary to transition from the program into their regular school. The FY 2023 Adopted Budget is \$1,120,300, an increase of \$2,490. The underlying assumptions for projecting costs is based student enrollment in the RRJDC center coupled with the availability of funds. The revenue trend for the past several years has remained around \$1 million. Non-compensation costs including purchased services, other charges and materials and supplies have remained steady over the past several years.

The vision of the Rappahannock Regional Juvenile Detention Center Education Program is to be a collaborative community that empowers each student academically, socially, and emotionally. The mission focuses on a highly effective group of educators providing safe, innovative, and individualized instruction to a unique group of students to encourage, support, inspire, and prepare them as confident, successful, global citizens. The collaborative team at RRJDC commits to:

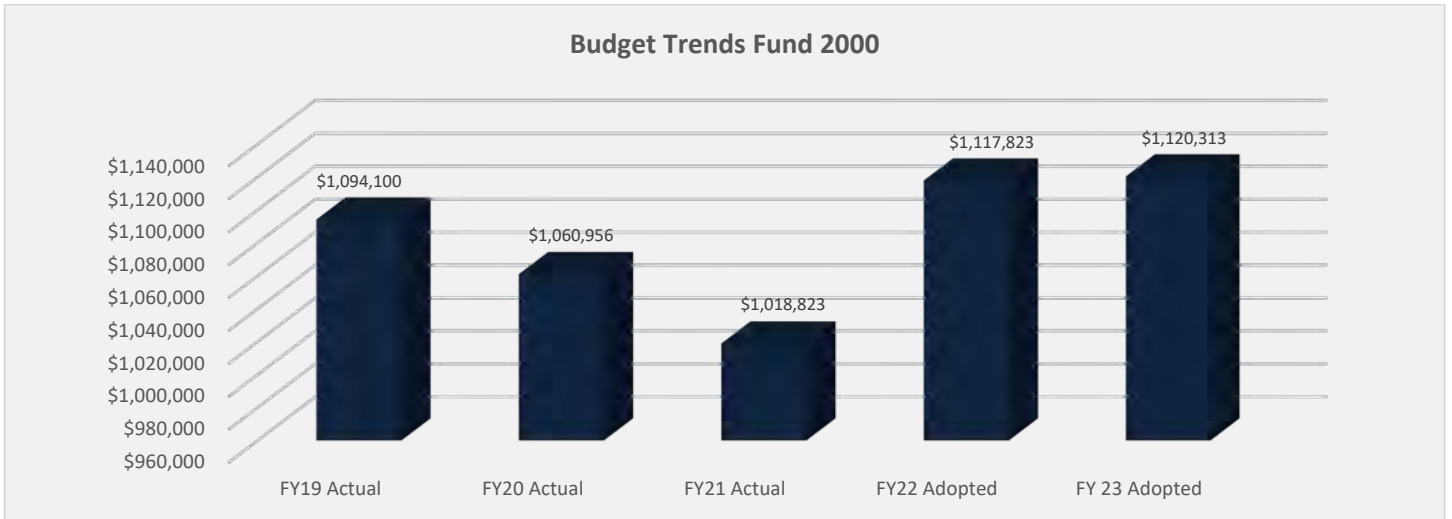
- Supporting each other and our students in learning
- Improving literacy
- Preparing our students for successful transition
- Engaging parents and community stakeholders

The Rappahannock Detention Center is a partnership between the Virginia Department of Education and Spotsylvania County Public Schools providing appropriate educational services to detained youth. The educational program is regional and serves students primarily in Spotsylvania County, Stafford County, Fredericksburg, King George County, Louisa County, Orange County, and Madison County. All funding is provided by the Virginia Department of Education. The Rappahannock Detention Home School follows the Spotsylvania County Public School curriculum and instructional schedule. The staff works with students, elementary through high school, encouraging them to maintain or improve their academic standing to successfully transition them back into their home schools. In addition, instructional services are provided for special education, general education, and students seeking a GED. All assignments in the content areas are aligned with the Virginia Standards of Learning (SOL) which includes SOL testing.

Fund 2000 - Rappahannock Juvenile Detention Center (RJDC)

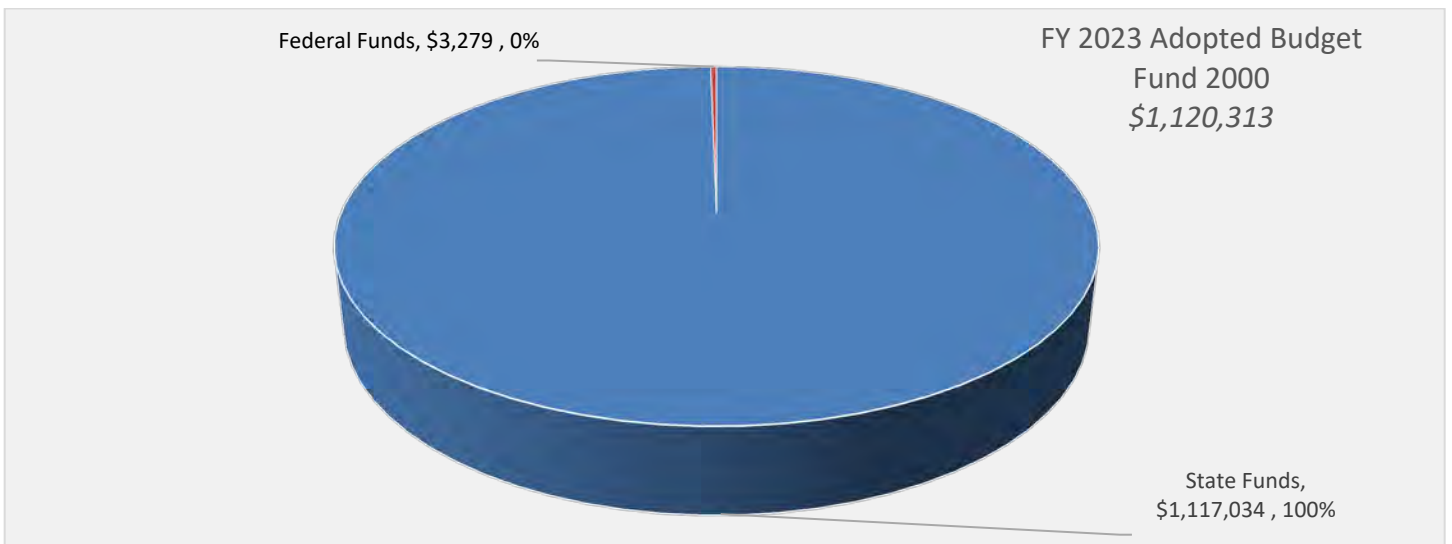
Fund Budget Trends

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
9Total Budget	\$1,094,100	\$1,060,956	\$1,018,823	\$1,117,823	\$1,120,313	\$2,490	0.22%	100.00%



Revenue Budget Trends by Summary Object

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$1,093,104	\$1,056,140	\$1,006,046	\$1,115,637	\$1,117,034	\$1,397	0.13%	99.71%
FEDERAL FUNDS	\$997	\$4,816	\$182	\$2,186	\$3,279	\$1,093	50.00%	0.29%
Grand Total	\$1,094,100	\$1,060,956	\$1,018,823	\$1,117,823	\$1,120,313	\$2,490	0.22%	100.00%

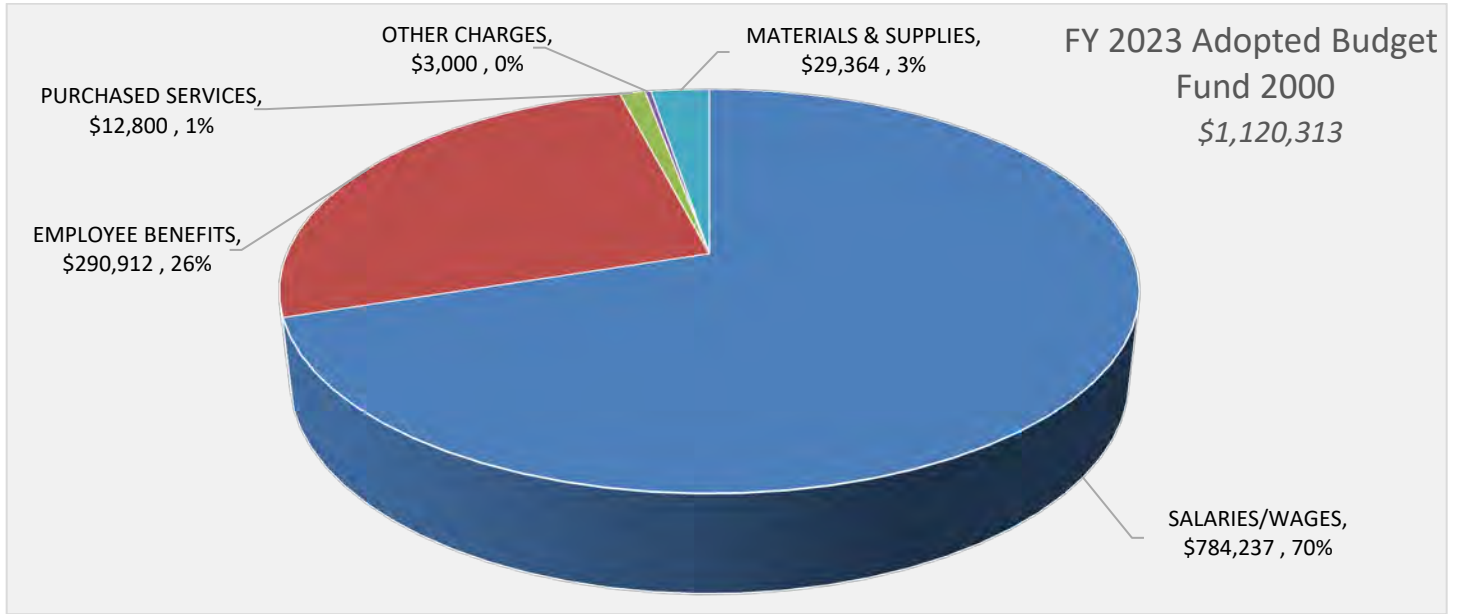


Revenue Budget Trends by Object

Area	Object	Revenue Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
State Funds	034100	240220 HOSP/C/DET HOMES	\$1,093,104	\$1,056,140	\$1,006,046	\$1,115,637	\$1,117,034	\$1,397	0.13%
	Total for Area		\$1,093,104	\$1,056,140	\$1,006,046	\$1,115,637	\$1,117,034	\$1,397	0.13%
Federal Funds	040200	84.01 TITLE I-LOCAL ED	\$997	\$4,816	\$182	\$2,186	\$3,279	\$1,093	50.00%
	Total for Area		\$997	\$4,816	\$182	\$2,186	\$3,279	\$1,093	50.00%
Local Funds	Total for Area			\$0	\$12,595	\$0	\$0	\$0	0.00%
GRAND TOTAL			\$1,094,100	\$1,060,956	\$1,018,823	\$1,117,823	\$1,120,313	\$2,490	0.22%

Expenditure Budget Trends by Summary Object

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$694,547	\$697,930	\$670,185	\$754,669	\$784,237	\$29,568	3.92%	70.00%
EMPLOYEE BENEFITS	\$297,217	\$288,586	\$282,508	\$299,242	\$290,912	(\$8,330)	-2.78%	25.97%
Subtotal	\$991,765	\$986,516	\$952,693	\$1,053,911	\$1,075,149	\$21,238	2.02%	95.97%
Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$11,485	\$13,059	\$4,627	\$12,800	\$12,800	\$0	0.00%	1.14%
OTHER CHARGES	\$1,113	\$1,027	\$939	\$3,000	\$3,000	\$0	0.00%	0.27%
MATERIALS & SUPPLIES	\$54,216	\$36,317	\$25,032	\$48,112	\$29,364	(\$18,748)	-38.97%	2.62%
Subtotal	\$66,814	\$50,403	\$30,598	\$63,912	\$45,164	(\$18,748)	-29.33%	4.03%
Grand Total	\$1,058,579	\$1,036,919	\$983,292	\$1,117,823	\$1,120,313	\$2,490	0.22%	100.00%



Expenditure Trends by State Category

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$1,058,579	\$1,036,919	\$983,292	\$1,117,823	\$1,120,313	\$2,490	0.22%	100.00%
Grand Total	\$1,058,579	\$1,036,919	\$983,292	\$1,117,823	\$1,120,313	\$2,490	0.22%	100.00%

Expenditure Trends by State Category and Function

State Category/Function	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	\$831,997	\$803,617	\$758,953	\$877,195	\$891,894	\$14,699	1.68%	
1410 OFFICE OF THE PRINCIPAL	\$226,582	\$233,302	\$224,339	\$240,628	\$228,419	(\$12,209)	-5.07%	
Grand Total	\$1,058,579	\$1,036,919	\$983,292	\$1,117,823	\$1,120,313	\$2,490	0.22%	100.0%

Expenditure Trends by Object

Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
112100 - COMP OF TEACHERS	\$528,556	\$526,504	\$500,462	\$579,823	\$608,211	\$28,388	4.90%
112600 - COMP OF PRINCIPALS	\$120,639	\$124,259	\$110,856	\$123,085	\$129,239	\$6,154	5.00%
115000 - COMP OF CLERICAL STAFF	\$45,352	\$47,167	\$47,167	\$49,761	\$44,787	(\$4,974)	-10.00%
152000 - COMP OF SUB TEACHERS	\$0	\$0	\$0	\$2,000	\$2,000	\$0	0.00%
210000 - FICA	\$49,823	\$50,255	\$49,013	\$55,227	\$57,894	\$2,667	4.83%
221000 - VRS (PLAN 1 & 2)	\$93,334	\$92,889	\$55,798	\$58,871	\$23,505	(\$35,366)	-60.07%
222000 - VRS (HYBRID)	\$16,128	\$16,818	\$54,132	\$66,232	\$94,977	\$28,745	43.40%
230000 - HOSPITALIZATION	\$112,424	\$102,451	\$99,178	\$92,050	\$90,459	(\$1,591)	-1.73%
231000 - DENTAL INSURANCE	\$6,103	\$6,277	\$5,557	\$5,859	\$4,073	(\$1,786)	-30.48%
240000 - GROUP LIFE INSURANCE	\$9,145	\$9,166	\$8,863	\$10,092	\$9,673	(\$419)	-4.15%
250000 - DISABILITY INS (PLAN 1&2)	\$1,542	\$1,591	\$924	\$846	\$338	(\$508)	-60.05%
251000 - DISABILITY INS (HYBRID)	\$340	\$298	\$891	\$951	\$1,364	\$413	43.43%
275000 - RETIREE HEALTH CREDIT	\$8,377	\$8,396	\$8,003	\$9,114	\$8,629	(\$485)	-5.32%
300000 - PURCHASED SERVICES	\$6,200	\$11,145	\$4,627	\$9,300	\$9,300	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$5,285	\$1,915	\$0	\$3,500	\$3,500	\$0	0.00%
540100 - LEASE/RENTALS	\$1,113	\$1,027	\$939	\$3,000	\$3,000	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$54,216	\$36,317	\$25,032	\$48,112	\$29,364	(\$18,748)	-38.97%
Grand Total	\$1,058,579	\$1,036,919	\$983,292	\$1,117,823	\$1,120,313	\$2,490	0.22%

Expenditure Trends by Function and Object

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
1100 CLASSROOM INSTRUCTION							
112100 - COMP OF TEACHERS	\$528,556	\$526,504	\$500,462	\$579,823	\$608,211	\$28,388	4.90%
152000 - COMP OF SUB TEACHERS	\$0	\$0	\$0	\$2,000	\$2,000	\$0	0.00%
210000 - FICA	\$37,903	\$37,912	\$37,362	\$42,669	\$44,738	\$2,069	4.85%
221000 - VRS (PLAN 1 & 2)	\$67,307	\$66,009	\$47,959	\$50,600	\$23,505	(\$27,095)	-53.55%
222000 - VRS (HYBRID)	\$16,128	\$16,818	\$37,081	\$45,775	\$66,052	\$20,277	44.30%
230000 - HOSPITALIZATION	\$95,247	\$85,438	\$77,782	\$71,865	\$82,698	\$10,833	15.07%
231000 - DENTAL INSURANCE	\$5,210	\$5,384	\$4,094	\$4,370	\$3,775	(\$595)	-13.62%
240000 - GROUP LIFE INSURANCE	\$6,970	\$6,920	\$6,857	\$7,775	\$7,941	\$166	2.14%
250000 - DISABILITY INS (PLAN 1&2)	\$1,136	\$1,147	\$791	\$727	\$338	(\$389)	-53.51%
251000 - DISABILITY INS (HYBRID)	\$340	\$298	\$627	\$658	\$949	\$291	44.22%
275000 - RETIREE HEALTH CREDIT	\$6,385	\$6,339	\$6,191	\$7,021	\$6,523	(\$498)	-7.09%
300000 - PURCHASED SERVICES	\$6,200	\$11,145	\$4,627	\$9,300	\$9,300	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$5,285	\$1,915	\$0	\$3,500	\$3,500	\$0	0.00%
540100 - LEASE/RENTALS	\$1,113	\$1,027	\$939	\$3,000	\$3,000	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$54,216	\$36,317	\$25,032	\$48,112	\$29,364	(\$18,748)	-38.97%
Subtotal	\$831,997	\$803,617	\$758,953	\$877,195	\$891,894	\$14,699	1.68%
1410 OFFICE OF THE PRINCIPAL							
112600 - COMP OF PRINCIPALS	\$120,639	\$124,259	\$110,856	\$123,085	\$129,239	\$6,154	5.00%
115000 - COMP OF CLERICAL STAFF	\$45,352	\$47,167	\$47,167	\$49,761	\$44,787	(\$4,974)	-10.00%
210000 - FICA	\$11,921	\$12,344	\$11,651	\$12,558	\$13,156	\$598	4.76%
221000 - VRS (PLAN 1 & 2)	\$26,027	\$26,880	\$7,839	\$8,271	\$0	(\$8,271)	-100.00%
222000 - VRS (HYBRID)	\$0	\$0	\$17,051	\$20,457	\$28,925	\$8,468	41.39%
230000 - HOSPITALIZATION	\$17,177	\$17,013	\$21,396	\$20,185	\$7,761	(\$12,424)	-61.55%
231000 - DENTAL INSURANCE	\$893	\$893	\$1,463	\$1,489	\$298	(\$1,191)	-79.99%
240000 - GROUP LIFE INSURANCE	\$2,175	\$2,246	\$2,007	\$2,317	\$1,732	(\$585)	-25.25%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
250000 - DISABILITY INS (PLAN 1&2)	\$407	\$444	\$133	\$119	\$0	(\$119)	-100.00%
251000 - DISABILITY INS (HYBRID)	\$0	\$0	\$263	\$293	\$415	\$122	41.64%
275000 - RETIREE HEALTH CREDIT	\$1,992	\$2,057	\$1,812	\$2,093	\$2,106	\$13	0.62%
Subtotal	\$226,582	\$233,302	\$224,339	\$240,628	\$228,419	(\$12,209)	-5.07%
Grand Total	\$1,058,579	\$1,036,919	\$983,292	\$1,117,823	\$1,120,313	\$2,490	0.22%

Fund 3000 Food Service

The Food Service Fund provides for all of food service's operating and administrative costs, which are primarily supported by federal, state, and café sales revenues. The FY 2023 Adopted Budget is \$31,713,900, an increase of \$18,835,100 over the FY 2022 Adopted budget. This increase is primarily due to the inclusion of federal pandemic funding in the adopted budget for FY2023 that was not included in the prior year adopted budget. The underlying assumptions for projecting costs are based on student meal participation and inflation. The revenue trend prior to the pandemic remained at around \$10 million. Salaries and benefits have decreased by about \$100,000 over the past several years due to employee retirements and the replacements transitioning over to the third-party food service management vendor. Non-compensation costs including purchased services, other charges, and materials and supplies have increased significantly in the past several years due to increased costs and participation coupled with increased federal revenues. The Food Service projected fund balance usage for FY 2023 is \$8 million.

The school division recognizes the importance of well-balanced meals and nutritious foods to assist students in their learning process. By partnering with a third-party vendor, the school division has been able to provide a variety of nutritious meals and expanded involvement with students, faculty, and staff in the development of the Food Service Program. These enhancements have enabled the Food Service Program to remain self-supporting for over a decade.

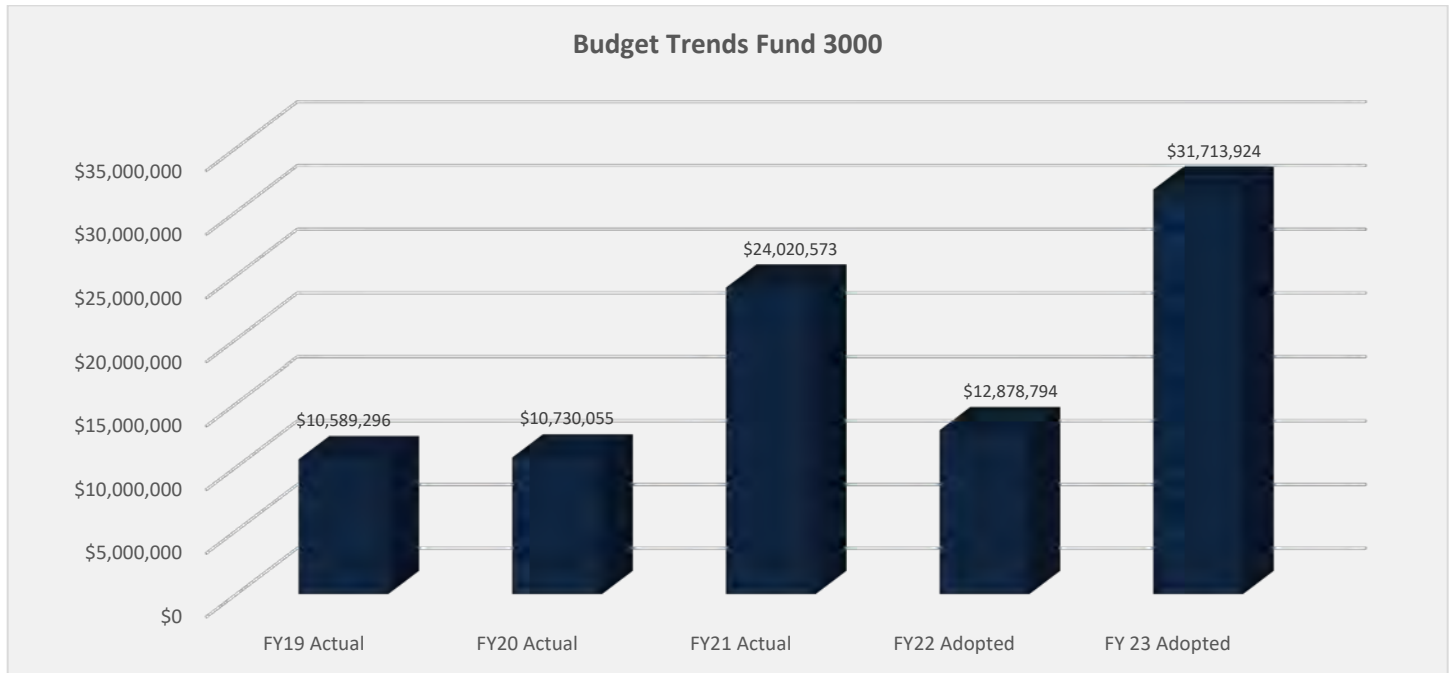
The critical function of the Food Service Department is to provide a nutritious and well-balanced USDA reimbursable breakfast, lunch, and a la carte program. In this regard, the Food Service Department provides students a variety of choices in meal selection with high quality product while maintaining a sound fiscal fund balance.



Fund 3000 – Food Service

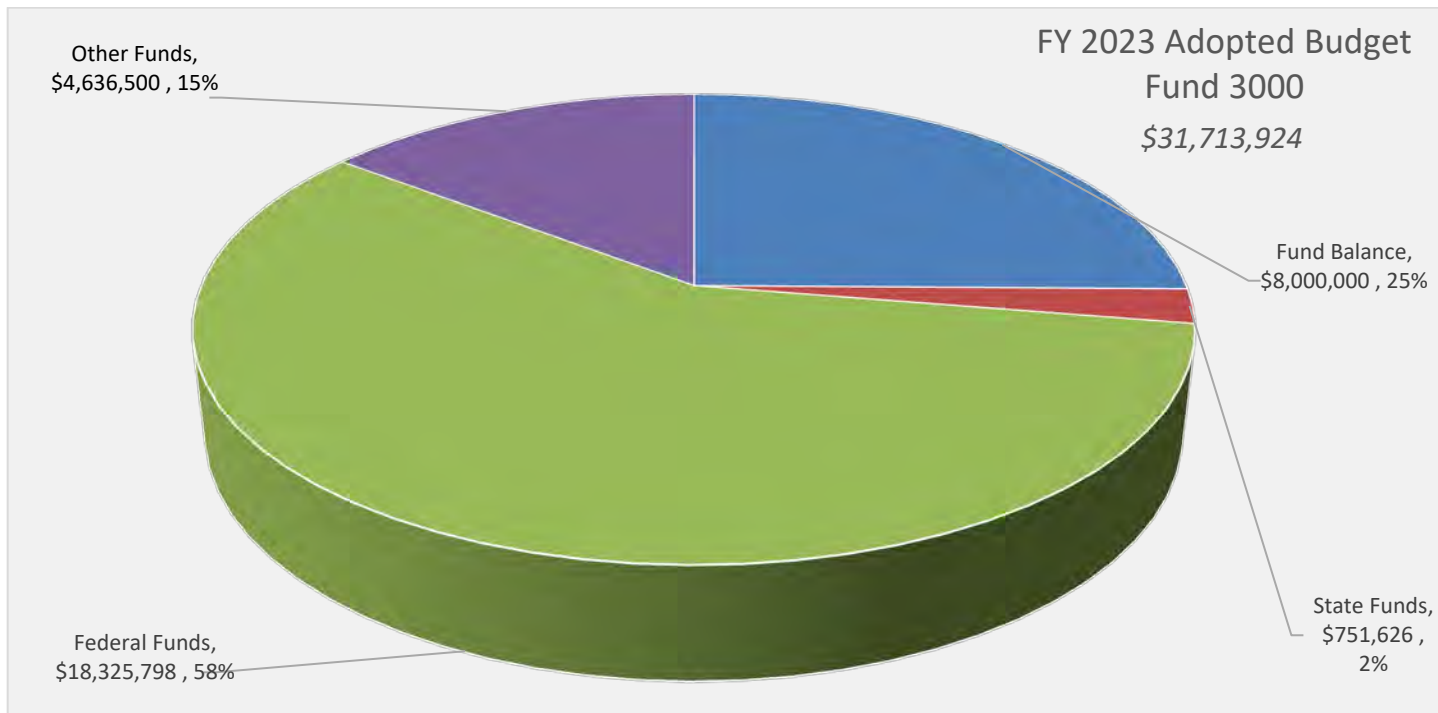
Fund Budget Trends

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	\$10,589,296	\$10,730,055	\$24,020,573	\$12,878,794	\$31,713,924	\$18,835,130	146.25%	100.00%



Revenue Trends by Summary Object

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
FUND BALANCE	\$0	\$0	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%	25.23%
Subtotal	\$0	\$0	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%	25.23%
Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$253,912	\$253,972	\$175,426	\$237,321	\$751,626	\$514,305	216.71%	2.37%
Subtotal	\$253,912	\$253,972	\$175,426	\$237,321	\$751,626	\$514,305	216.71%	2.37%
FEDERAL FUNDS	\$5,604,686	\$6,486,736	\$23,573,272	\$6,002,010	\$18,325,798	\$12,323,788	205.33%	57.78%
LOCAL FUNDS	\$63,870	\$63,870	\$72,664	\$0	\$0	\$0	0.00%	0.00%
OTHER FUNDS	\$4,666,828	\$3,925,477	\$199,211	\$4,636,500	\$4,636,500	\$0	0.00%	14.62%
Subtotal	\$10,335,384	\$10,476,083	\$23,845,147	\$10,638,510	\$22,962,298	\$12,323,788	144.93%	72.40%
Grand Total	\$10,589,296	\$10,730,055	\$24,020,573	\$12,878,794	\$31,713,924	\$18,835,130	146.25%	100.00%



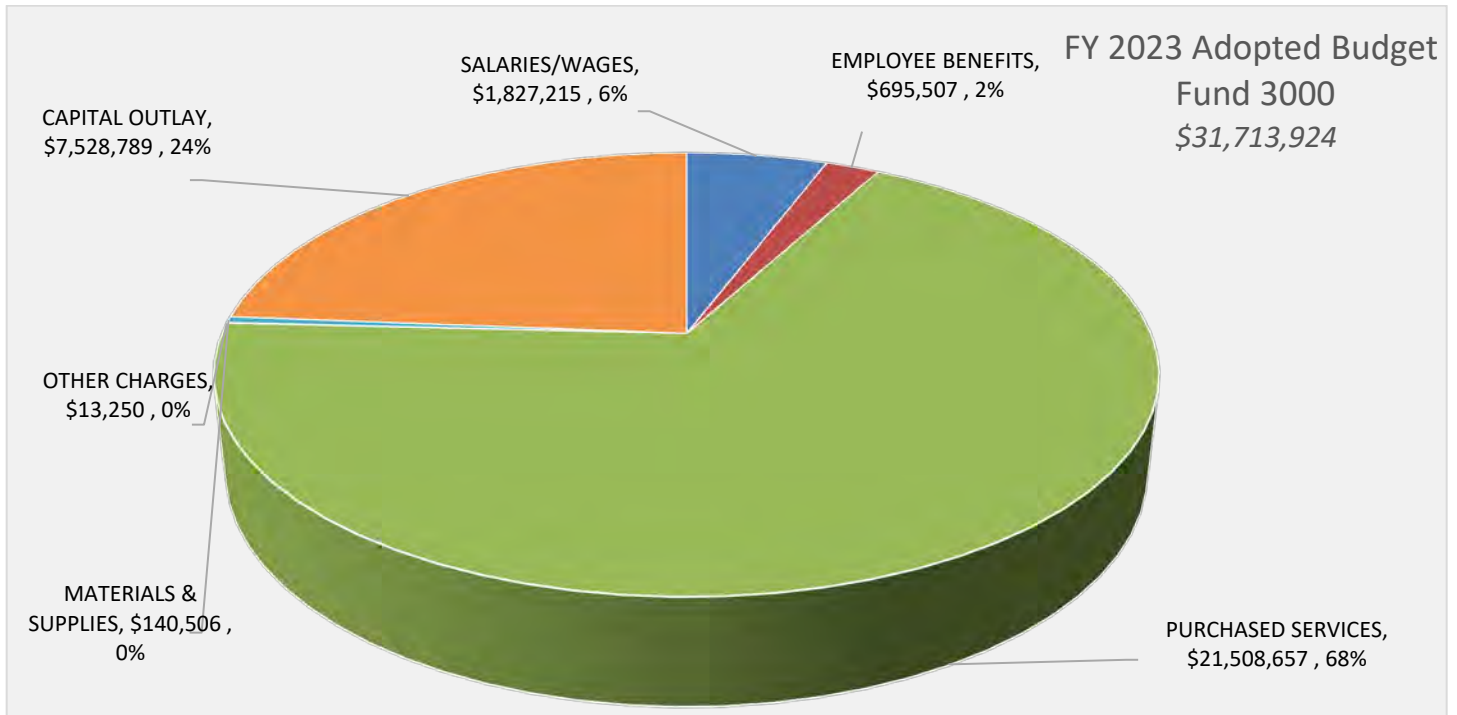
Revenue Trends by Object

Area	Object	Revenue Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
Fund Balance	077200	USE OF FUND BALANCE	\$0	\$0	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%
	Total for Area		\$0	\$0	\$0	\$2,002,963	\$8,000,000	\$5,997,037	299.41%
State Funds	031904	SCHOOL MEALS EXP		\$0	\$0	\$82,574	\$92,491	\$9,917	12.01%
	035500	240347 SHOOOL BREAKFAST-STATE	\$253,912	\$253,972	\$57,840	\$46,621	\$541,549	\$494,928	1061.60%
	035600	240215 SCHOOL LUNCH - STATE	\$0	\$0	\$117,586	\$108,126	\$117,586	\$9,460	8.75%
	Total for Area		\$253,912	\$253,972	\$175,426	\$237,321	\$751,626	\$514,305	216.71%
Federal Funds	041400	10.553,5,9 FED FOOD SERV	\$4,159,999	\$3,467,656	\$14,873,852	\$4,273,841	\$14,900,000	\$10,626,159	248.63%
	044200	3302990 OTHER FED FUNDS	\$0	\$1,781,792	\$8,699,420	\$0	\$0	\$0	0.00%
	046600	10.553 FED SCH BREAKFAST	\$1,444,687	\$1,237,288	\$0	\$1,728,169	\$3,425,798	\$1,697,629	98.23%
	Total for Area		\$5,604,686	\$6,486,736	\$23,573,272	\$6,002,010	\$18,325,798	\$12,323,788	205.33%

Area	Object	Revenue Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
Local Funds	050500	APPROPRIATIONS-INTERIM	\$63,870	\$63,870	\$0	\$0	\$0	\$0	0.00%
	Total for Area		\$63,870	\$63,870	\$72,664	\$0	\$0	\$0	0.00%
Other Funds	070700	1612040 SCHOOL FOOD SVC	\$25,847	\$22,096	\$3,707	\$15,000	\$15,000	\$0	0.00%
	071000	1803030 REBATES/REF OTHER	\$19,833	\$2,917	\$54,597	\$22,500	\$22,500	\$0	0.00%
	072300	1612040 CAFE TRANSFERS	\$4,550,665	\$3,834,997	\$128,161	\$4,539,000	\$4,539,000	\$0	0.00%
	074700	CATERING	\$26,413	\$13,525	\$493	\$28,000	\$28,000	\$0	0.00%
	074900	INTEREST	\$44,070	\$51,941	\$12,254	\$32,000	\$32,000	\$0	0.00%
	Total for Area		\$4,666,828	\$3,925,477	\$199,211	\$4,636,500	\$4,636,500	\$0	0.00%
GRAND TOTAL			\$10,589,296	\$10,730,055	\$24,020,573	\$12,878,794	\$31,713,924	\$18,835,130	146.25%

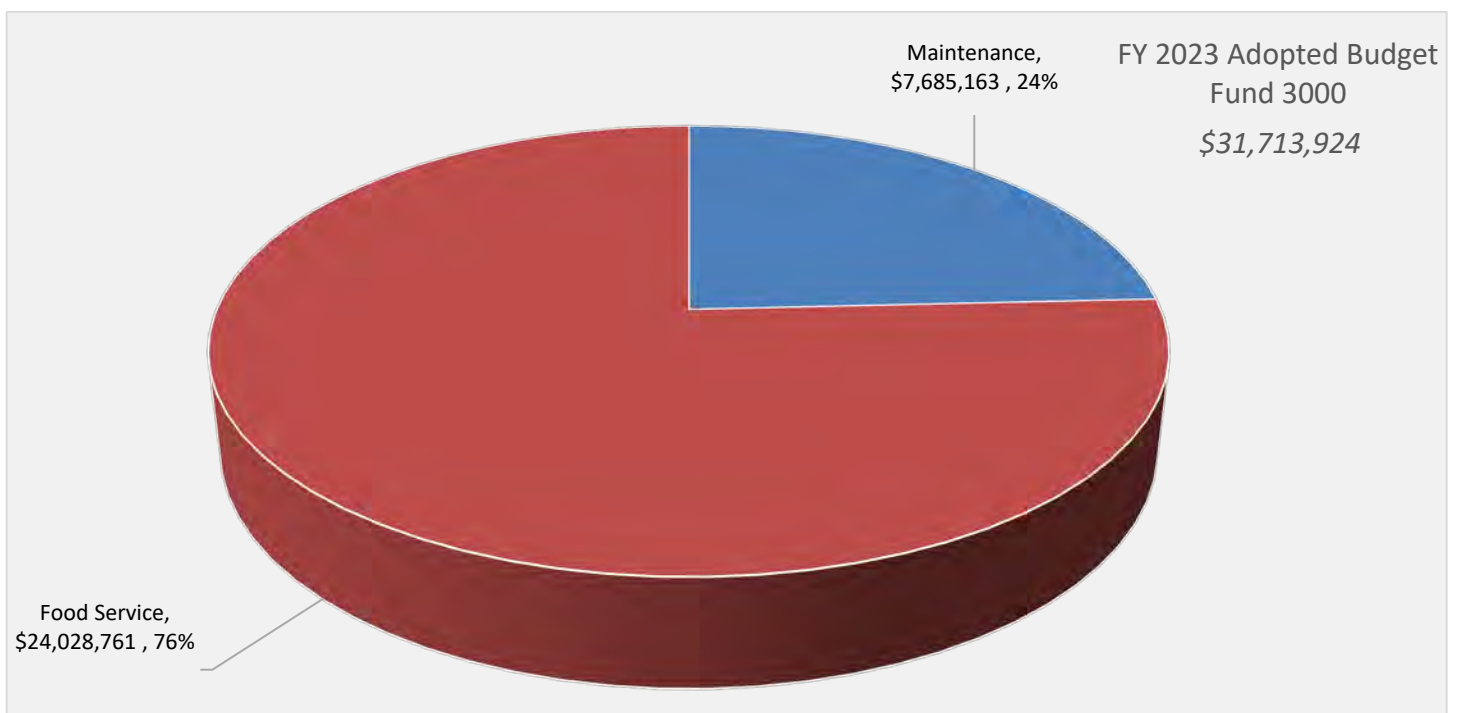
Expenditure Trends by Summary Object

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$1,364,315	\$1,425,920	\$1,366,306	\$1,607,378	\$1,827,215	\$219,837	13.68%	5.76%
EMPLOYEE BENEFITS	\$877,320	\$882,218	\$807,176	\$797,257	\$695,507	(\$101,750)	-12.76%	2.19%
Subtotal	\$2,241,636	\$2,308,137	\$2,173,482	\$2,404,635	\$2,522,722	\$118,087	4.91%	7.95%
Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$7,401,684	\$7,480,558	\$11,792,246	\$8,808,657	\$21,508,657	\$12,700,000	144.18%	67.82%
OTHER CHARGES	\$261,818	\$14,059	\$36,027	\$13,250	\$13,250	\$0	0.00%	0.04%
MATERIALS & SUPPLIES	\$97,922	\$76,596	\$73,157	\$120,500	\$140,506	\$20,006	16.60%	0.44%
CAPITAL OUTLAY	\$262,487	\$343,501	\$188,316	\$1,531,752	\$7,528,789	\$5,997,037	391.51%	23.74%
Subtotal	\$8,023,910	\$7,914,714	\$12,089,746	\$10,474,159	\$29,191,202	\$18,717,043	178.70%	92.05%
Grand Total	\$10,265,546	\$10,222,851	\$14,263,227	\$12,878,794	\$31,713,924	\$18,835,130	146.25%	100.00%



Expenditure Trends by State Category

State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Maintenance	\$379,703	\$433,113	\$285,917	\$1,666,192	\$7,685,163	\$6,018,971	361.24%	24.23%
Food Services	\$9,885,843	\$9,789,739	\$13,977,310	\$11,212,602	\$24,028,761	\$12,816,159	114.30%	75.77%
Grand Total	\$10,265,546	\$10,222,851	\$14,263,227	\$12,878,794	\$31,713,924	\$18,835,130	146.25%	100.00%



Expenditure Trends by State Category and Function

State Category/Function	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Maintenance								
4200 BUILDING SERVICES	\$43,648	\$36,701	\$42,488	\$44,440	\$46,368	\$1,928	4.34%	
4400 EQUIPMENT SERVICES	\$336,054	\$396,412	\$243,429	\$1,621,752	\$7,638,795	\$6,017,043	371.02%	
Subtotal	\$379,703	\$433,113	\$285,917	\$1,666,192	\$7,685,163	\$6,018,971	361.24%	24.23%
Food Services								
5100 FOOD SERVICE	\$9,885,843	\$9,789,739	\$13,977,310	\$11,212,602	\$24,028,761	\$12,816,159	114.30%	
Subtotal	\$9,885,843	\$9,789,739	\$13,977,310	\$11,212,602	\$24,028,761	\$12,816,159	114.30%	75.77%
Grand Total	\$10,265,546	\$10,222,851	\$14,263,227	\$12,878,794	\$31,713,924	\$18,835,130	146.25%	100.0%

Expenditure Trends by Object

Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
113000 - COMP-PROF SUPV PERSONNEL	\$660,469	\$698,698	\$639,888	\$749,146	\$712,037	(\$37,109)	-4.95%
114500 - COMP OF CAFETERIA WORKERS	\$458,111	\$463,129	\$402,541	\$466,930	\$412,866	(\$54,064)	-11.58%
115000 - COMP OF CLERICAL STAFF	\$42,923	\$44,646	\$44,701	\$47,095	\$49,450	\$2,355	5.00%
116100 - COMP OF MAINT EMPLOYEES	\$38,003	\$28,465	\$31,532	\$33,087	\$34,742	\$1,655	5.00%
153500 - CAFETERIA MONITORS	\$141,599	\$161,791	\$92,871	\$285,120	\$592,120	\$307,000	107.67%
161000 - SUPPLEMENTAL PAY	\$23,210	\$29,191	\$87,274	\$26,000	\$26,000	\$0	0.00%
163000 - FACILITY USE - OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$87,372	\$93,387	\$90,614	\$127,676	\$79,414	(\$48,262)	-37.80%
221000 - VRS (PLAN 1 & 2)	\$131,801	\$130,121	\$126,105	\$135,311	\$143,736	\$8,425	6.23%
222000 - VRS (HYBRID)	\$7,666	\$9,815	\$10,637	\$11,224	\$11,787	\$563	5.02%
230000 - HOSPITALIZATION	\$433,815	\$434,342	\$422,749	\$420,280	\$360,763	(\$59,517)	-14.16%
230100 - RETIREE HEALTH INSURANCE	\$87,226	\$57,053	\$26,520	\$49,569	\$49,569	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$75,151	\$69,898	\$28,626	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$19,916	\$20,129	\$17,746	\$19,129	\$16,515	(\$2,614)	-13.66%

Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
231100 - RETIREE DENTAL INSURANCE	\$2,628	\$967	\$818	\$2,914	\$2,914	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$15,227	\$15,535	\$14,618	\$17,026	\$16,010	(\$1,016)	-5.97%
250000 - DISABILITY INS (PLAN 1&2)	\$3,675	\$3,477	\$3,158	\$2,648	\$2,647	(\$1)	-0.04%
251000 - DISABILITY INS (HYBRID)	\$208	\$275	\$278	\$233	\$245	\$12	5.15%
271000 - ANNUITY FOR NON-VRS EMP.	\$376	\$673	\$508	\$600	\$600	\$0	0.00%
275000 - RETIREE HEALTH CREDIT	\$8,397	\$8,345	\$9,920	\$10,647	\$11,307	\$660	6.20%
280000 - RETIREE SICK LEAVE PAY	\$3,863	\$6,729	\$16,307	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$21,331	\$22,626	\$26,054	\$26,000	\$26,000	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$0	\$0	\$0	\$375	\$375	\$0	0.00%
300600 - WORKER'S COMPENSATION	\$54,287	\$53,042	\$52,413	\$54,168	\$54,168	\$0	0.00%
301500 - FEES & RELATED SERVICES	\$7,316,000	\$7,400,846	\$11,709,750	\$8,718,114	\$21,418,114	\$12,700,000	145.67%
331000 - REPAIRS TO EQUIPMENT	\$10,065	\$4,043	\$4,029	\$10,000	\$10,000	\$0	0.00%
510100 - ELECTRICITY	\$250,000	\$0	\$0	\$0	\$0	\$0	0.00%
520100 - POSTAGE	\$0	\$4,000	\$4,000	\$0	\$0	\$0	0.00%
520300 - TELEPHONE	\$583	\$671	\$665	\$1,000	\$1,000	\$0	0.00%
540100 - LEASE/RENTALS	\$2,562	\$3,399	\$29,180	\$3,000	\$3,000	\$0	0.00%
550000 - TRAVEL	\$8,533	\$5,850	\$2,041	\$9,050	\$9,050	\$0	0.00%
580000 - MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
580100 - DUES/LICENSES	\$139	\$140	\$141	\$200	\$200	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$11,934	\$21,423	\$13,161	\$15,000	\$15,000	\$0	0.00%
600100 - OFFICE SUPPLIES	\$22,147	\$19,523	\$14,692	\$30,000	\$30,000	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$339	\$276	\$509	\$500	\$500	\$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	\$63,502	\$35,374	\$44,796	\$75,000	\$95,006	\$20,006	26.67%
810000 - REPLACEMENT EQUIPMENT	\$262,487	\$343,501	\$188,316	\$1,531,752	\$7,528,789	\$5,997,037	391.51%
Grand Total	\$10,265,546	\$10,222,851	\$14,263,227	\$12,878,794	\$31,713,924	\$18,835,130	146.25%

Expenditure Trends by Function and Object

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
4200 BUILDING SERVICES							
116100 - COMP OF MAINT EMPLOYEES	\$38,003	\$28,465	\$31,532	\$33,087	\$34,742	\$1,655	5.00%
210000 - FICA	\$2,901	\$2,102	\$2,298	\$2,412	\$2,539	\$127	5.27%
221000 - VRS (PLAN 1 & 2)	\$2,196	\$0	\$0	\$0	\$0	\$0	0.00%
222000 - VRS (HYBRID)	\$0	\$1,766	\$2,101	\$2,217	\$2,329	\$112	5.05%
230000 - HOSPITALIZATION	\$0	\$3,774	\$5,679	\$5,820	\$5,820	\$0	0.00%
231000 - DENTAL INSURANCE	\$0	\$145	\$218	\$223	\$223	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$457	\$367	\$420	\$444	\$465	\$21	4.73%
250000 - DISABILITY INS (PLAN 1&2)	\$91	\$0	\$0	\$0	\$0	\$0	0.00%
251000 - DISABILITY INS (HYBRID)	\$0	\$82	\$90	\$78	\$83	\$5	6.41%
275000 - RETIREE HEALTH CREDIT		\$0	\$151	\$159	\$167	\$8	5.03%
Subtotal	\$43,648	\$36,701	\$42,488	\$44,440	\$46,368	\$1,928	4.34%
4400 EQUIPMENT SERVICES							
331000 - REPAIRS TO EQUIPMENT	\$10,065	\$4,043	\$4,029	\$10,000	\$10,000	\$0	0.00%
580000 - MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$0	\$13,494	\$6,288	\$5,000	\$5,000	\$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	\$63,502	\$35,374	\$44,796	\$75,000	\$95,006	\$20,006	26.67%
810000 - REPLACEMENT EQUIPMENT	\$262,487	\$343,501	\$188,316	\$1,531,752	\$7,528,789	\$5,997,037	391.51%
Subtotal	\$336,054	\$396,412	\$243,429	\$1,621,752	\$7,638,795	\$6,017,043	371.02%
5100 FOOD SERVICE							
113000 - COMP-PROF SUPV PERSONNEL	\$660,469	\$698,698	\$639,888	\$749,146	\$712,037	(\$37,109)	-4.95%
114500 - COMP OF CAFETERIA WORKERS	\$458,111	\$463,129	\$402,541	\$466,930	\$412,866	(\$54,064)	-11.58%
115000 - COMP OF CLERICAL STAFF	\$42,923	\$44,646	\$44,701	\$47,095	\$49,450	\$2,355	5.00%
153500 - CAFETERIA MONITORS	\$141,599	\$161,791	\$92,871	\$285,120	\$592,120	\$307,000	107.67%
161000 - SUPPLEMENTAL PAY	\$23,210	\$29,191	\$87,274	\$26,000	\$26,000	\$0	0.00%
163000 - FACILITY USE - OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$84,471	\$91,285	\$88,316	\$125,264	\$76,875	(\$48,389)	-38.63%
221000 - VRS (PLAN 1 & 2)	\$129,606	\$130,121	\$126,105	\$135,311	\$143,736	\$8,425	6.23%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
222000 - VRS (HYBRID)	\$7,666	\$8,049	\$8,535	\$9,007	\$9,458	\$451	5.01%
230000 - HOSPITALIZATION	\$433,815	\$430,568	\$417,070	\$414,460	\$354,943	(\$59,517)	-14.36%
230100 - RETIREE HEALTH INSURANCE	\$87,226	\$57,053	\$26,520	\$49,569	\$49,569	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$75,151	\$69,898	\$28,626	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$19,916	\$19,985	\$17,529	\$18,906	\$16,292	(\$2,614)	-13.83%
231100 - RETIREE DENTAL INSURANCE	\$2,628	\$967	\$818	\$2,914	\$2,914	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$14,770	\$15,168	\$14,197	\$16,582	\$15,545	(\$1,037)	-6.25%
250000 - DISABILITY INS (PLAN 1&2)	\$3,584	\$3,477	\$3,158	\$2,648	\$2,647	(\$1)	-0.04%
251000 - DISABILITY INS (HYBRID)	\$208	\$192	\$188	\$155	\$162	\$7	4.52%
271000 - ANNUITY FOR NON-VRS EMP.	\$376	\$673	\$508	\$600	\$600	\$0	0.00%
275000 - RETIREE HEALTH CREDIT	\$8,397	\$8,345	\$9,770	\$10,488	\$11,140	\$652	6.22%
280000 - RETIREE SICK LEAVE PAY	\$3,863	\$6,729	\$16,307	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$21,331	\$22,626	\$26,054	\$26,000	\$26,000	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$0	\$0	\$0	\$375	\$375	\$0	0.00%
300600 - WORKER'S COMPENSATION	\$54,287	\$53,042	\$52,413	\$54,168	\$54,168	\$0	0.00%
301500 - FEES & RELATED SERVICES	\$7,316,000	\$7,400,846	\$11,709,750	\$8,718,114	\$21,418,114	\$12,700,000	145.67%
510100 - ELECTRICITY	\$250,000	\$0	\$0	\$0	\$0	\$0	0.00%
520100 - POSTAGE	\$0	\$4,000	\$4,000	\$0	\$0	\$0	0.00%
520300 - TELEPHONE	\$583	\$671	\$665	\$1,000	\$1,000	\$0	0.00%
540100 - LEASE/RENTALS	\$2,562	\$3,399	\$29,180	\$3,000	\$3,000	\$0	0.00%
550000 - TRAVEL	\$8,533	\$5,850	\$2,041	\$9,050	\$9,050	\$0	0.00%
580100 - DUES/LICENSES	\$139	\$140	\$141	\$200	\$200	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$11,934	\$7,929	\$6,873	\$10,000	\$10,000	\$0	0.00%
600100 - OFFICE SUPPLIES	\$22,147	\$19,523	\$14,692	\$30,000	\$30,000	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$339	\$276	\$509	\$500	\$500	\$0	0.00%
Subtotal	\$9,885,843	\$9,789,739	\$13,977,310	\$11,212,602	\$24,028,761	\$12,816,159	114.30%
Grand Total	\$10,265,546	\$10,222,851	\$14,263,227	\$12,878,794	\$31,713,924	\$18,835,130	146.25%

Fund 4000 Regional Adult Education

The Regional Adult Education Fund accounts for the two adult education programs: Rappahannock Area Regional Adult Education (RARAE) Program and the Apprenticeship Related Instruction (ARI) Program. The FY 2023 Adopted Budget is \$869,100, an increase of \$80,200 or 10.2%. The underlying assumptions for projecting costs are based student enrollment in the RRJDC center coupled with the availability of funds. The revenue trend for the past several years has remained stable at around \$700,000 to \$800,000. Salaries and benefits have increased by about \$30,000 over the past several years due to employee compensation increases and increases in benefits. Non-compensation costs such as purchased services, other charges and materials and supplies have remained steady over the past several years.

Spotsylvania County Public Schools offers two adult education programs that serve the region: Rappahannock Area Regional Adult Education Program (RARAE) and Apprenticeship Related Instruction (ARI) Program. The Regional Adult Education program provides assessment, instruction, and referrals to community resources for adults, 18 years and older, with skills below the postsecondary level. Apprenticeship Instruction is a method of training employees for a skilled occupation through a combination of on-the-job work experience and related classroom instruction.

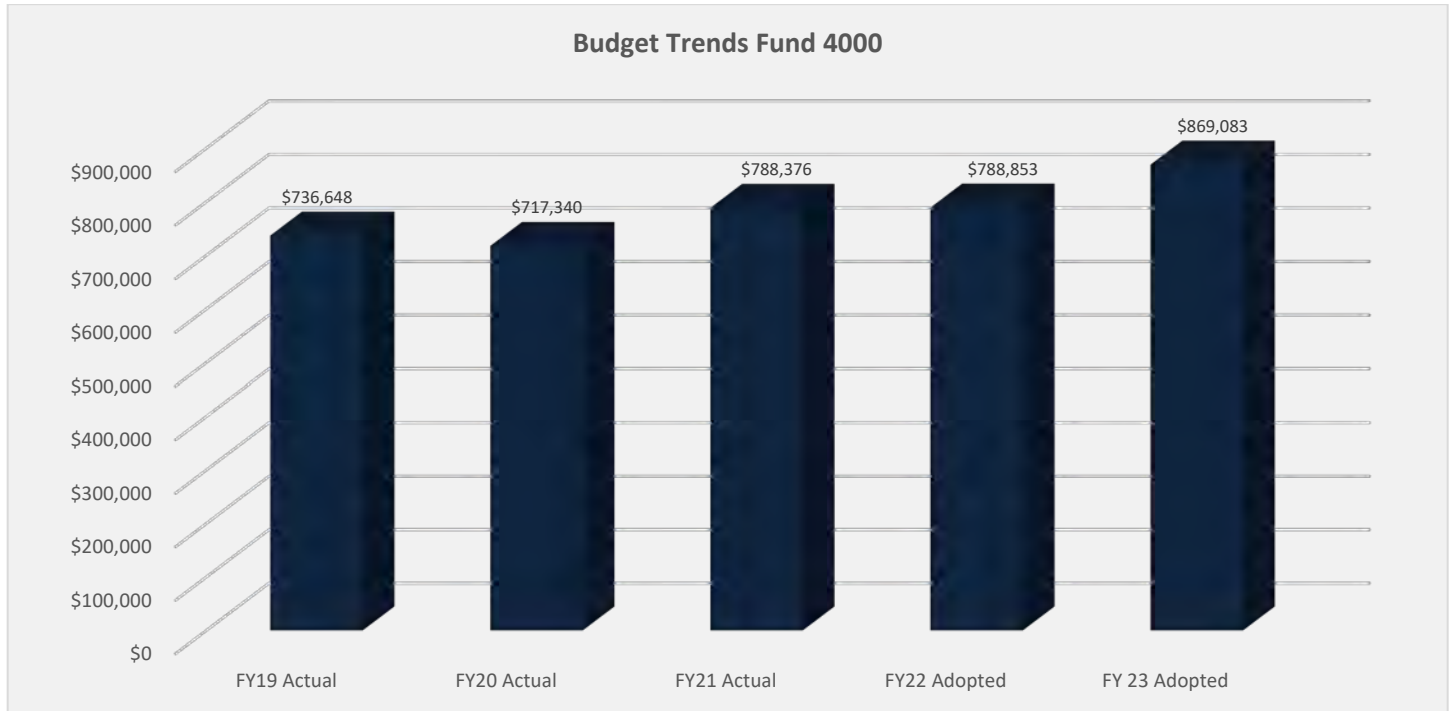
Rappahannock Area Regional Adult Education is managed by a regional agreement among the school divisions in Planning District 16 (Caroline, Fredericksburg, King George, Spotsylvania, and Stafford) and with the support of state and federal grants through the Department of Education. Spotsylvania County Public Schools, as the fiscal agent, administers the Workforce Innovation and Opportunity Act, Title II program services for the planning district. The administrative office is located at the Spotsylvania Career and Technical Center with classes and other services offered at approximately twenty sites across the region. Classes include Adult Basic Education (ABE), English for Speakers of Other Languages (ESOL), GED preparation and testing, and customized workplace training programs.

The Spotsylvania Career and Technical Center (SCTC) is the Apprenticeship Related Instruction Center for Region 13 which includes the counties of Spotsylvania, Caroline, King George, Stafford, Westmoreland, the City of Fredericksburg, and the Town of Colonial Beach. SCTC works closely with employers and a network of regional providers to plan and deliver classroom instruction for apprentices. Upon completion of an apprenticeship program, a graduate is recognized by the Virginia Department of Labor and Industry for Journeyman status and is eligible for licensing by the Commonwealth of Virginia. Students achieving the completed apprenticeship designation can practice their trade in all fifty states in the country.

Fund 4000 – Regional Adult Education

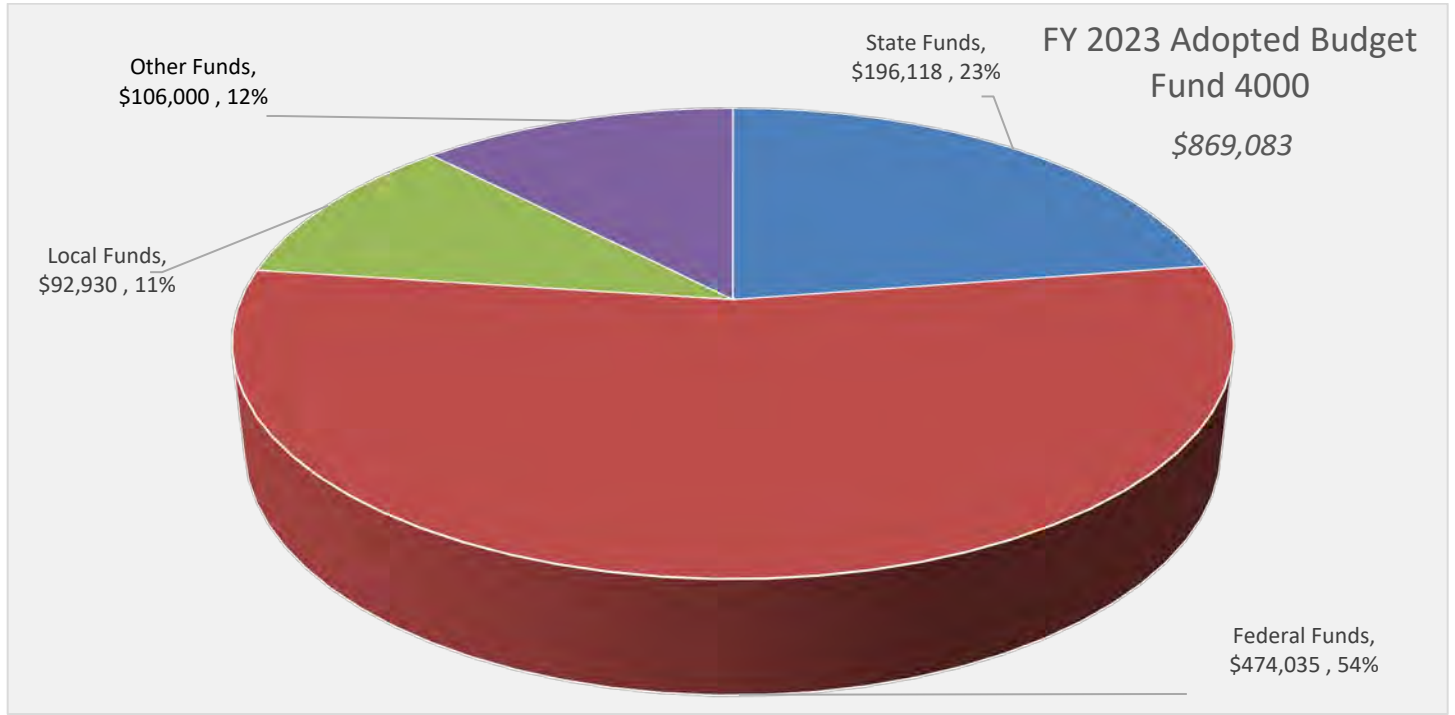
Fund Budget Trends

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	\$736,648	\$717,340	\$788,376	\$788,853	\$869,083	\$80,230	10.17%	100.00%



Revenue Trends by Summary Object

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$214,393	\$195,551	\$196,117	\$196,118	\$196,118	\$0	0.00%	22.57%
FEDERAL FUNDS	\$377,528	\$391,734	\$436,790	\$434,355	\$474,035	\$39,680	9.14%	54.54%
LOCAL FUNDS	\$15,698	\$14,387	\$63,443	\$52,380	\$92,930	\$40,550	77.42%	10.69%
OTHER FUNDS	\$129,029	\$115,669	\$92,026	\$106,000	\$106,000	\$0	0.00%	12.20%
Grand Total	\$736,648	\$717,340	\$788,376	\$788,853	\$869,083	\$80,230	10.17%	100.00%

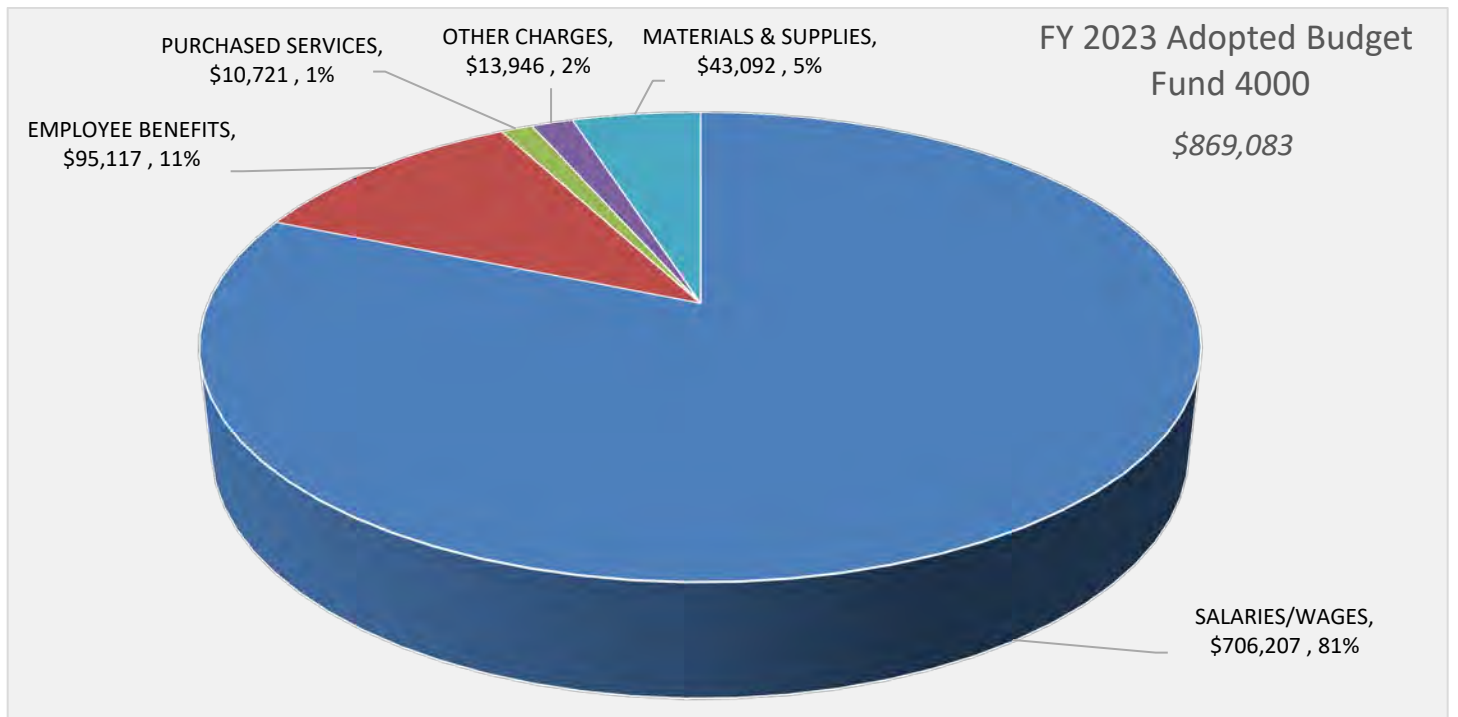


Revenue Trends by Object

Area	Object	Revenue Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
State Funds	031100	240298 RACE TO GED	\$71,852	\$71,852	\$77,161	\$77,161	\$77,161	\$0	0.00%
	035400	240218 APPRENTICESHIP STATE	\$18,507	\$0	\$0	\$0	\$0	\$0	0.00%
	036000	240240 ST LEAD COORDINATING	\$88,304	\$87,969	\$81,120	\$81,120	\$81,120	\$0	0.00%
	037200	240206 ADULT ED-GAE	\$35,730	\$35,730	\$37,837	\$37,837	\$37,837	\$0	0.00%
	Total for Area			\$214,393	\$195,551	\$196,117	\$196,118	\$196,118	\$0
Federal Funds	040100	84.002 REG.AD.ED.ABE	\$299,869	\$288,511	\$369,209	\$369,948	\$403,418	\$33,470	9.05%
	046400	84.002 ENG LITERACY/CIVIC	\$52,084	\$81,116	\$57,699	\$54,407	\$57,699	\$3,292	6.05%
	046500	84.002 CORRECTIONS & INST	\$25,575	\$22,108	\$9,882	\$10,000	\$12,918	\$2,918	29.18%
	Total for Area			\$377,528	\$391,734	\$436,790	\$434,355	\$474,035	\$39,680
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	\$15,698	\$14,387	\$15,000	\$52,380	\$92,930	\$40,550	77.42%
Total for Area			\$15,698	\$14,387	\$63,443	\$52,380	\$92,930	\$40,550	77.42%
Other Funds	072600	1612060 ADULT ED-ABE/ESL	\$61,613	\$33,460	\$36,112	\$37,000	\$37,000	\$0	0.00%
	072900	1612060 ADULT ED WORKPLAC	\$16,099	\$22,741	\$22,516	\$16,000	\$16,000	\$0	0.00%
	075900	APPRENTICESHIP	\$51,317	\$59,467	\$33,397	\$53,000	\$53,000	\$0	0.00%
	Total for Area			\$129,029	\$115,669	\$92,026	\$106,000	\$106,000	\$0
GRAND TOTAL			\$736,648	\$717,340	\$788,376	\$788,853	\$869,083	\$80,230	9.23%

Expenditure Trends by Summary Object

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$480,257	\$529,149	\$554,137	\$632,719	\$706,207	\$73,488	11.61%	81.26%
EMPLOYEE BENEFITS	\$65,353	\$68,982	\$74,016	\$65,200	\$95,117	\$29,917	45.88%	10.94%
Subtotal	\$545,610	\$598,131	\$628,154	\$697,919	\$801,324	\$103,405	14.82%	92.20%
Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$18,433	\$11,690	\$15,963	\$8,597	\$10,721	\$2,124	24.71%	1.23%
OTHER CHARGES	\$7,783	\$11,243	\$16,869	\$15,666	\$13,946	(\$1,720)	-10.98%	1.60%
MATERIALS & SUPPLIES	\$96,271	\$86,160	\$133,855	\$66,671	\$43,092	(\$23,579)	-35.37%	4.96%
Subtotal	\$122,487	\$109,093	\$166,686	\$90,934	\$67,759	(\$23,175)	-25.49%	7.80%
Grand Total	\$668,097	\$707,224	\$794,840	\$788,853	\$869,083	\$80,230	10.17%	100.00%



Expenditure Trends by State Category

State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$668,097	\$707,224	\$794,840	\$788,853	\$869,083	\$80,230	10.17%	100.00%
Grand Total	\$668,097	\$707,224	\$794,840	\$788,853	\$869,083	\$80,230	10.17%	100.00%

Expenditure Trends by State Category and Function

State Category/Function	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	\$668,097	\$707,224	\$794,840	\$788,853	\$869,083	\$80,230	10.17%	
Grand Total	\$668,097	\$707,224	\$794,840	\$788,853	\$869,083	\$80,230	10.17%	100.0%

Expenditure Trends by Object

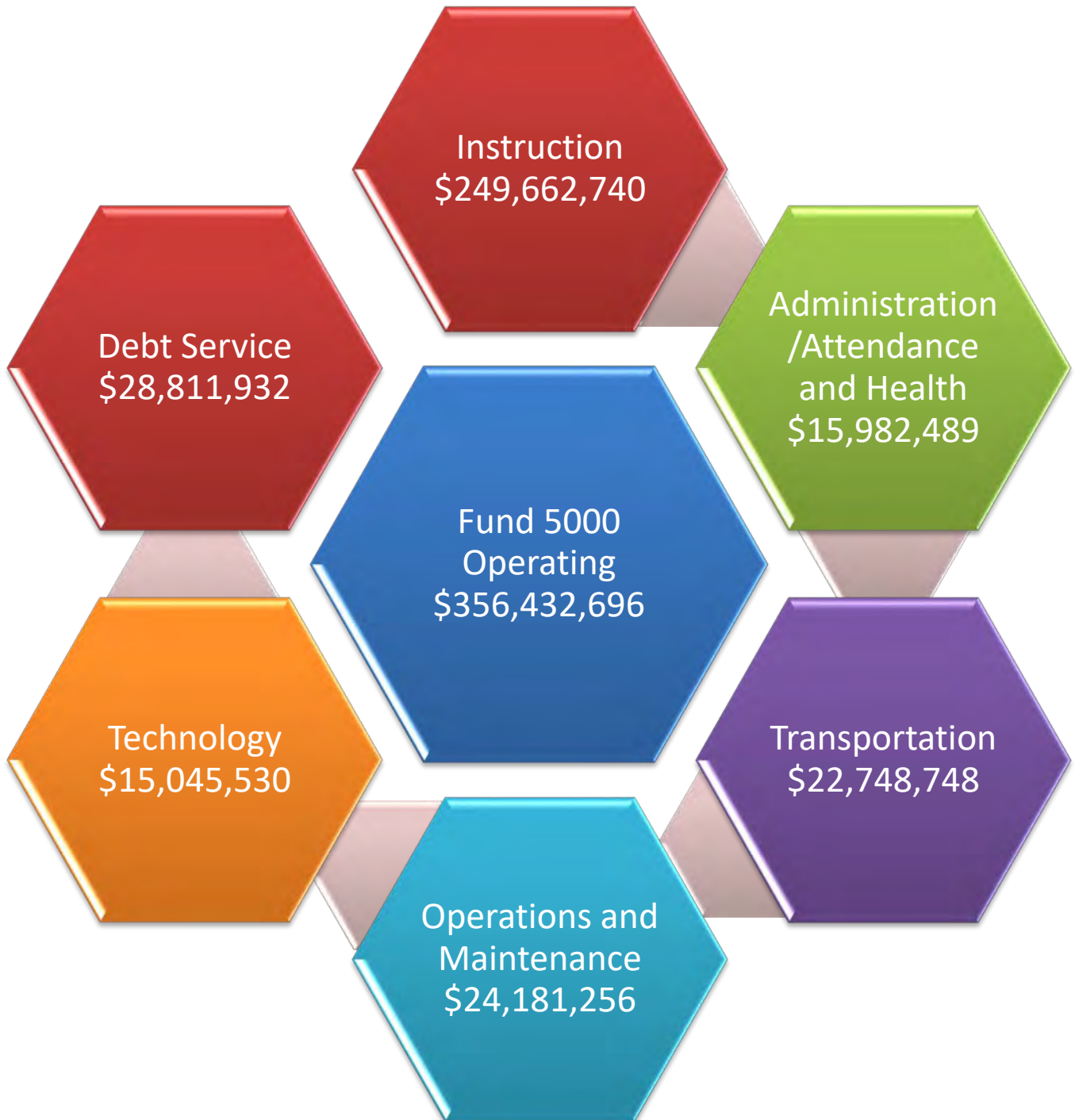
Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
112100 - COMP OF TEACHERS	\$395,537	\$431,322	\$422,037	\$516,130	\$559,393	\$43,262	8.38%
114100 - COMP OF TEACHER ASS'TS	\$43,666	\$45,374	\$35,795	\$58,202	\$51,516	(\$6,686)	-11.49%
115000 - COMP OF CLERICAL STAFF	\$35,090	\$45,246	\$48,271	\$51,762	\$88,674	\$36,912	71.31%
135000 - CLERICAL - PART-TIME	\$5,964	\$7,208	\$3,034	\$6,625	\$6,625	\$0	0.00%
210000 - FICA	\$36,357	\$40,130	\$42,024	\$33,713	\$61,991	\$28,278	83.88%
221000 - VRS (PLAN 1 & 2)	\$9,165	\$10,398	\$11,021	\$11,628	\$13,032	\$1,404	12.07%
230000 - HOSPITALIZATION	\$17,308	\$15,785	\$18,205	\$17,014	\$17,014	\$0	0.00%
231000 - DENTAL INSURANCE	\$903	\$827	\$897	\$893	\$893	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$766	\$869	\$889	\$938	\$1,051	\$113	12.05%
250000 - DISABILITY INS (PLAN 1&2)	\$153	\$177	\$179	\$167	\$187	\$20	11.98%
275000 - RETIREE HEALTH CREDIT	\$701	\$796	\$802	\$847	\$949	\$102	12.04%
300000 - PURCHASED SERVICES	\$15,320	\$8,839	\$15,054	\$4,690	\$7,850	\$3,160	67.38%
300100 - PROFESSIONAL IMPROVEMENT	\$834	\$2,219	\$845	\$3,007	\$2,004	(\$1,003)	-33.36%
332000 - MAINTENANCE CONTRACTS	\$2,279	\$632	\$63	\$900	\$867	(\$33)	-3.67%
520100 - POSTAGE	\$43	\$0	\$0	\$0	\$0	\$0	0.00%
520300 - TELEPHONE	\$281	\$1,966	\$7,188	\$1,927	\$2,207	\$281	14.56%
540100 - LEASE/RENTALS	\$4,061	\$7,184	\$7,181	\$10,397	\$8,397	(\$2,000)	-19.24%
550000 - TRAVEL	\$3,398	\$2,092	\$2,500	\$3,342	\$3,342	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$96,271	\$86,160	\$133,855	\$66,671	\$43,092	(\$23,579)	-35.37%
Grand Total	\$668,097	\$707,224	\$794,840	\$788,853	\$869,083	\$80,230	10.17%

Expenditure Trends by Function and Object

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
1100 CLASSROOM INSTRUCTION							
112100 - COMP OF TEACHERS	\$395,537	\$431,322	\$422,037	\$516,130	\$559,393	\$43,262	8.38%
114100 - COMP OF TEACHER ASS'TS	\$43,666	\$45,374	\$35,795	\$58,202	\$51,516	(\$6,686)	-11.49%
115000 - COMP OF CLERICAL STAFF	\$35,090	\$45,246	\$48,271	\$51,762	\$88,674	\$36,912	71.31%
135000 - CLERICAL - PART-TIME	\$5,964	\$7,208	\$3,034	\$6,625	\$6,625	\$0	0.00%
210000 - FICA	\$36,357	\$40,130	\$42,024	\$33,713	\$61,991	\$28,278	83.88%
221000 - VRS (PLAN 1 & 2)	\$9,165	\$10,398	\$11,021	\$11,628	\$13,032	\$1,404	12.07%
230000 - HOSPITALIZATION	\$17,308	\$15,785	\$18,205	\$17,014	\$17,014	\$0	0.00%
231000 - DENTAL INSURANCE	\$903	\$827	\$897	\$893	\$893	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$766	\$869	\$889	\$938	\$1,051	\$113	12.05%
250000 - DISABILITY INS (PLAN 1&2)	\$153	\$177	\$179	\$167	\$187	\$20	11.98%
275000 - RETIREE HEALTH CREDIT	\$701	\$796	\$802	\$847	\$949	\$102	12.04%
300000 - PURCHASED SERVICES	\$15,320	\$8,839	\$15,054	\$4,690	\$7,850	\$3,160	67.38%
300100 - PROFESSIONAL IMPROVEMENT	\$834	\$2,219	\$845	\$3,007	\$2,004	(\$1,003)	-33.36%
332000 - MAINTENANCE CONTRACTS	\$2,279	\$632	\$63	\$900	\$867	(\$33)	-3.67%
520100 - POSTAGE	\$43	\$0	\$0	\$0	\$0	\$0	0.00%
520300 - TELEPHONE	\$281	\$1,966	\$7,188	\$1,927	\$2,207	\$281	14.56%
540100 - LEASE/RENTALS	\$4,061	\$7,184	\$7,181	\$10,397	\$8,397	(\$2,000)	-19.24%
550000 - TRAVEL	\$3,398	\$2,092	\$2,500	\$3,342	\$3,342	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$96,271	\$86,160	\$133,855	\$66,671	\$43,092	(\$23,579)	-35.37%
Subtotal	\$668,097	\$707,224	\$794,840	\$788,853	\$869,083	\$80,230	10.17%
Grand Total	\$668,097	\$707,224	\$794,840	\$788,853	\$869,083	\$80,230	10.17%

Fund 5000 Operating

The Operating Fund provides for the day-to-day operations of the school division. This fund supports all areas of student learning from classroom instruction, nurses, and support staff to facility maintenance, transportation, data and infrastructure, administration, and student health as well as debt service. The FY 2023 adopted budget for Fund 5000 is \$356,432,696. The information below breaks down the adopted budget and changes from the prior year by state appropriation category.



Instruction

\$249,662,740

Provides for the day-to-day teaching and learning of the school division. The instruction category increased by \$35,521,200 or 16.6%. This increase is due to the addition of new positions and compensation improvements for FY 2023.

Administration/Attendance & Health

\$ 15,982,489

Provides for the day-to-day administrative management and psychological and health services management of the school division. The Administration/Attendance & Health FY 2023 Adopted Budget increases \$3,907,900 for FY2023 or 32.4% over the current year budget.

Transportation

\$ 22,748,748

Provides for the day-to-day student transportation needs and management of the school division. The Transportation FY 2023 Adopted Budget for transportation will increase \$2,738,100 or 13.7% for FY 2023.

Operations and Maintenance

\$ 24,181,256

Provides for the day-to-day facility upkeep and facility management of the school division. The Maintenance FY 2023 Adopted Budget reflects an increase of \$2,568,500 or 11.9%.

Technology

\$ 15,045,530

Provides for the day-to-day management and support of the computer network and technology infrastructure of the school division. The FY 2023 Technology Budget will increase \$4,420,500 or 41.6% above FY2022.

Debt Service

\$ 28,811,932

Reflects anticipated payments on the principal and interest on bonds issued for capital improvement projects, as well as some administrative fees required by the bank servicing the bonds. This budget will experience a slight decrease of \$112,400 or 0.4% below the FY 2022 Adopted Budget. The school division works closely with the Spotsylvania County Finance Department to develop debt service projections. Interest rates are updated based on the most recent issuance as well as advice from the County's bond counsel.

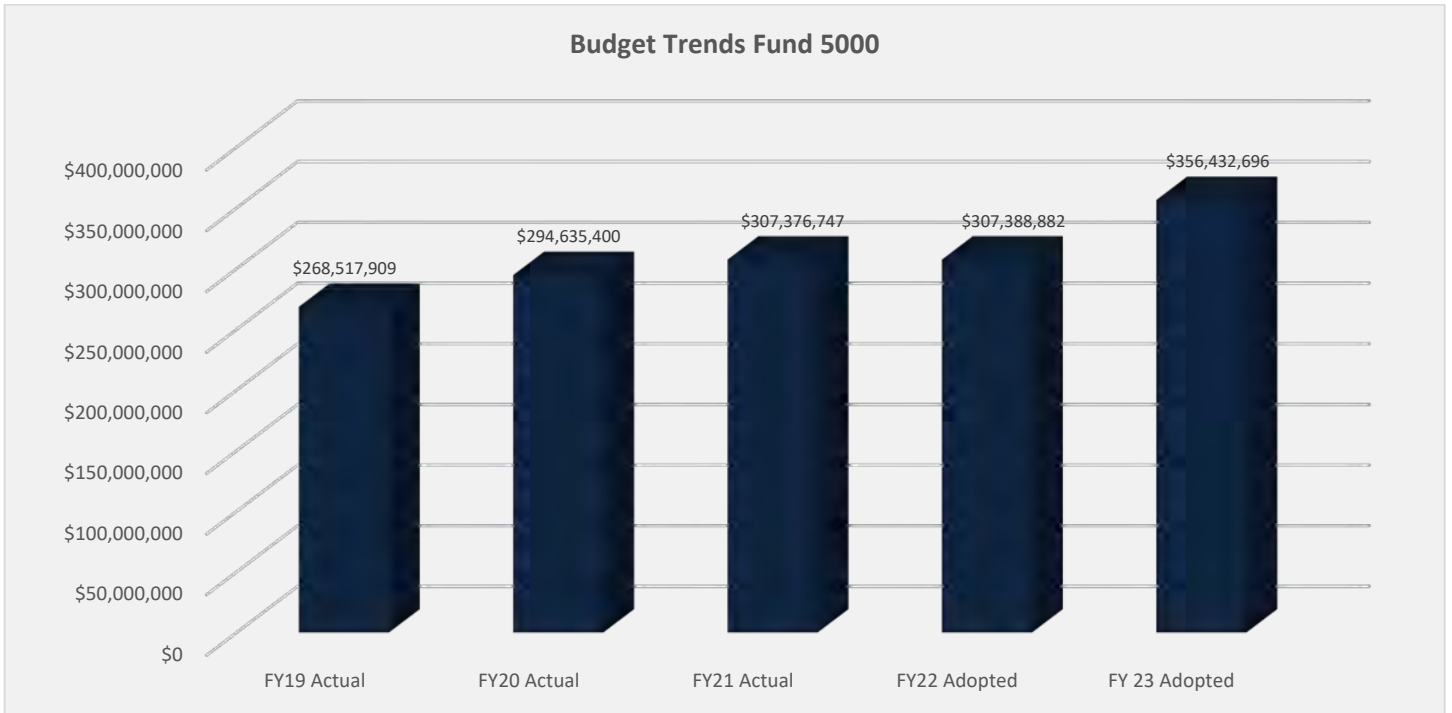


Art Students working on a clay project.

Fund 5000 – Operating

Fund Budget Trends

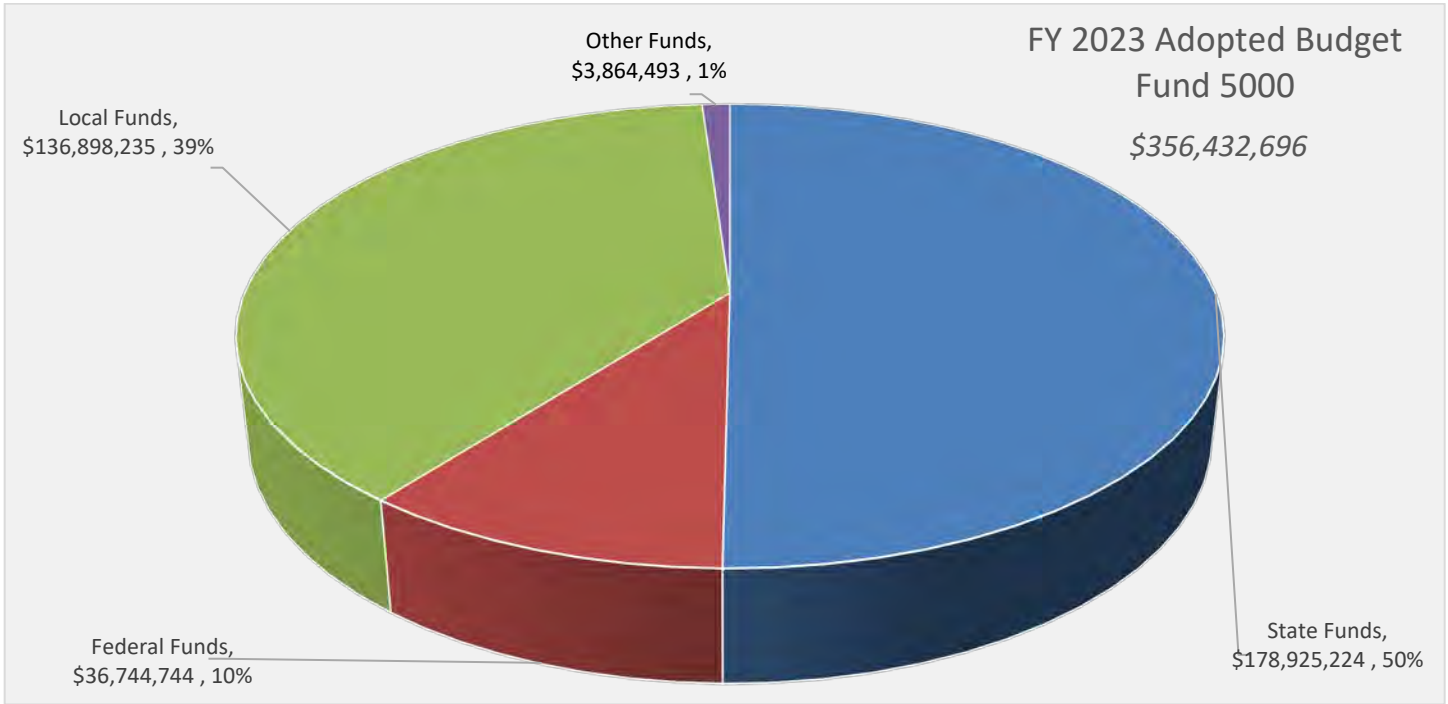
Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	\$268,517,909	\$294,635,400	\$307,376,747	\$307,388,882	\$356,432,696	\$49,043,814	15.95%	100.00%



Revenue Trends by Summary Object

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$113,827,586	\$118,725,993	\$123,611,091	\$131,029,763	\$146,163,045	\$15,133,282	11.55%	41.01%
STATE SALES TAX	\$25,985,027	\$27,462,338	\$30,348,056	\$28,895,051	\$32,762,179	\$3,867,128	13.38%	9.19%
Subtotal	\$139,812,614	\$146,188,331	\$153,959,147	\$159,924,814	\$178,925,224	\$19,000,410	11.88%	50.20%
FEDERAL FUNDS	\$9,680,757	\$10,100,656	\$17,802,244	\$12,574,570	\$36,744,744	\$24,170,174	192.21%	10.31%
LOCAL FUNDS	\$114,448,744	\$134,334,740	\$133,118,182	\$131,125,005	\$136,898,235	\$5,773,230	4.40%	38.41%
OTHER FUNDS	\$4,575,795	\$4,011,673	\$2,497,174	\$3,764,493	\$3,864,493	\$100,000	2.66%	1.08%
Subtotal	\$128,705,296	\$148,447,069	\$153,417,600	\$147,464,068	\$177,507,472	\$30,043,404	20.37%	49.80%
Grand Total	\$268,517,909	\$294,635,400	\$307,376,747	\$307,388,882	\$356,432,696	\$49,043,814	15.95%	100.00%

FY 2023 Adopted Budget
Fund 5000
\$356,432,696



Revenue Trends by Object

Area	Object	Revenue Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
State Funds	030900	2402010 SALES TAX RECPTS	\$25,985,027	\$27,462,338	\$30,348,056	\$28,895,051	\$32,762,179	\$3,867,128	13.38%
	031800	COMPENSATION SUPPLEMENT	\$0	\$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	\$71,736,731	\$71,691,678	\$73,705,664	\$77,499,393	\$81,861,957	\$4,362,564	5.63%
	032200	240205 REG FOSTER CARE	\$97,326	\$109,115	\$97,252	\$108,571	\$102,106	(\$6,465)	-5.95%
	032300	240259 SP/ED FOSTER CARE	\$143,932	\$104,100	\$122,572	\$108,571	\$102,106	(\$6,465)	-5.95%
	032400	240207 EDUC FOR GIFTED	\$746,392	\$754,632	\$760,053	\$783,864	\$840,262	\$56,398	7.19%
	032500	240208 REMEDIAL EDUC	\$2,005,014	\$2,027,148	\$2,181,635	\$2,249,979	\$2,358,630	\$108,651	4.83%
	032600	240204 REMEDIAL SUM SCH	\$190,603	\$215,450	\$631,611	\$688,408	\$371,678	(\$316,730)	-46.01%
	033300	240221 INSTRUCT SOC SEC	\$4,156,380	\$4,217,061	\$4,222,519	\$4,383,829	\$4,599,329	\$215,500	4.92%
	033500	240223 INSTRUCT RETIRE	\$9,161,599	\$9,292,330	\$9,824,394	\$10,204,742	\$10,731,768	\$527,026	5.16%
	033700	240241 INSTRUCT GLI	\$278,068	\$281,137	\$295,576	\$304,836	\$324,312	\$19,476	6.39%

Area	Object	Revenue Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
	033900	240212 SPECIAL ED SOQ	\$8,532,288	\$8,626,478	\$8,416,887	\$8,680,563	\$8,019,343	(\$661,220)	-7.62%
	034200	240246 SP ED - HOMEBOUND	\$105,694	\$77,742	\$67,312	\$67,986	\$68,646	\$660	0.97%
	034400	240248 SP ED - REGIONAL	\$1,506,376	\$1,282,014	\$1,251,754	\$1,496,115	\$1,489,693	(\$6,422)	-0.43%
	034800	240214 TEXTBOOKS	\$1,473,612	\$1,489,880	\$1,512,647	\$1,560,034	\$1,951,472	\$391,438	25.09%
	034900	240217 VOC ED	\$892,744	\$902,599	\$844,504	\$870,959	\$1,017,159	\$146,200	16.79%
	035000	240252 VOC ED - EQUIP	\$36,079	\$34,427	\$33,962	\$0	\$0	\$0	0.00%
	035100	240218 VOC ED - ADULT	\$0	\$23,132	\$0	\$0	\$0	\$0	0.00%
	035200	240253 VOC ED - OCC/TECH	\$190,611	\$198,614	\$168,178	\$256,173	\$237,794	(\$18,379)	-7.17%
	035800	EARLY CHILDHOOD GRANT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	035900	240281 AT RISK(4-YR OLD)	\$554,339	\$572,481	\$691,035	\$841,017	\$1,085,057	\$244,040	29.02%
	036200	240265 AT-RISK (REGULAR)	\$1,722,290	\$1,906,113	\$2,517,548	\$3,394,748	\$5,601,339	\$2,206,591	65.00%
	036400	240299 ENGLISH/2ND LANG	\$904,188	\$1,066,872	\$1,259,635	\$1,407,069	\$2,297,155	\$890,086	63.26%
	036500	240400 OTHER STATE PAYMT	\$248,452	\$257,848	\$173,433	\$88,275	\$291,110	\$202,835	229.78%
	036700	240399 NATIONAL BOARD CERT	\$97,500	\$92,500	\$65,000	\$104,000	\$104,000	\$0	0.00%
	037000	240291 MENTOR TEACHER PROG	\$26,223	\$22,645	\$23,361	\$19,361	\$25,129	\$5,768	29.79%
	038000	240228 EARLY INTERVENTION	\$510,690	\$582,710	\$555,653	\$560,226	\$1,575,090	\$1,014,864	181.15%
	038600	240275 K-3 PRIMARY	\$2,036,937	\$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	\$37,500	\$0	0.00%
	039200	240286 LOTTERY PER PUPIL	\$5,329,387	\$5,415,742	\$5,869,560	\$5,736,724	\$5,977,180	\$240,456	4.19%
	039300	240203 GED	\$33,420	\$33,545	\$33,545	\$33,545	\$32,930	(\$615)	-1.83%
	039400	410405 TECHNOLOGY	\$804,854	\$830,000	\$804,000	\$830,000	\$830,000	\$0	0.00%
	039700	240405 ALGEBRA READINESS	\$268,358	\$276,217	\$291,054	\$293,424	\$283,553	(\$9,871)	-3.36%
	Total for Area		\$139,812,614	\$146,188,331	\$153,959,147	\$159,924,814	\$178,925,224	\$19,000,410	11.88%

Area	Object	Revenue Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
Federal Funds	040200	84.01 TITLE I-LOCAL ED	\$2,886,064	\$2,997,765	\$3,232,042	\$4,239,371	\$4,239,372	\$1	0.00%
	040500	84.027 TITLE VI-B/SP ED	\$4,425,347	\$4,622,607	\$4,017,451	\$4,755,577	\$5,553,882	\$798,305	16.79%
	041200	3302120 IMPACT AID 81-874	\$119,765	\$185,967	\$165,545	\$144,000	\$175,755	\$31,755	22.05%
	041900	84.365 TITLE III - LA	\$100,476	\$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	\$6,978	\$8,087	\$0	\$0	\$0	\$0	0.00%
	042800	84.367 TITLE II	\$463,906	\$535,657	\$449,659	\$769,834	\$892,456	\$122,622	15.93%
	042900	HEADSTART	\$909,640	\$960,682	\$1,057,813	\$1,032,056	\$1,073,621	\$41,565	4.03%
	043300	84.173 PRE-SCHOOL GRANT	\$88,613	\$91,441	\$91,358	\$93,522	\$95,221	\$1,699	1.82%
	043600	3302240 CARL PERKINS	\$356,553	\$307,361	\$301,846	\$310,328	\$331,466	\$21,138	6.81%
	044200	3302990 OTHER FED FUNDS	\$2,083	\$6,000	\$0	\$9,000	\$9,000	\$0	0.00%
	044900	ROTC REIMBURSEMENT	\$156,814	\$162,010	\$169,824	\$159,166	\$165,920	\$6,754	4.24%
	046300	BUILD AMERICA BOND SUBSID	\$130,995	\$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	\$0	\$500,000	\$500,000	100.00%
	047100	84.424 TITLE IV PART A	\$32,915	\$77,939	\$241,482	\$602,381	\$590,100	(\$12,281)	-2.04%
Total for Area			\$9,680,757	\$10,100,656	\$17,802,244	\$12,574,570	\$36,744,744	\$24,170,174	192.21%

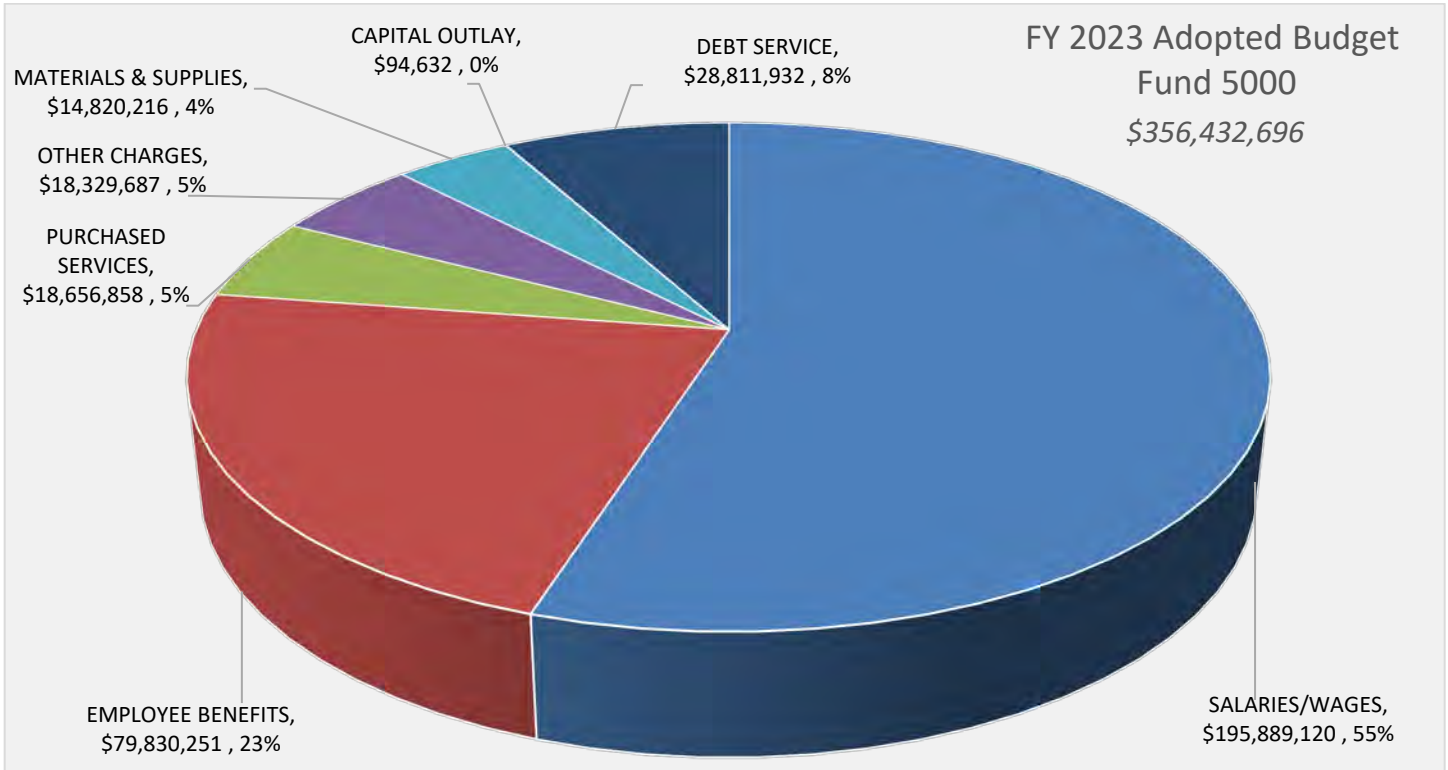
Area	Object	Revenue Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	\$86,099,319	\$97,064,694	\$100,076,662	\$102,200,640	\$107,973,870	\$5,773,230	5.65%
	050300	5105020 LOCAL TRANSFER-DEBT SE	\$24,474,062	\$27,769,102	\$27,721,649	\$28,924,365	\$28,924,365	\$0	0.00%
	050400	5105000 PRIOR YR CARRYOVR	\$3,875,363	\$3,416,132	\$5,319,870	\$0	\$0	\$0	0.00%
	050800	BOND REFINANCE PROCEEDS	\$0	\$6,084,812	\$0	\$0	\$0	\$0	0.00%
	Total for Area			\$114,448,744	\$134,334,740	\$133,118,182	\$131,125,005	\$136,898,235	\$5,773,230
Other Funds	070200	FOIA REQUEST REVENUE	\$533	\$119	\$1,214	\$290	\$290	\$0	0.00%
	070400	1612070 PVT TUITION-SUMMR	\$125,464	\$6,100	\$30,000	\$108,000	\$108,000	\$0	0.00%
	070500	1612020 SPEC FEES/PUPILS	\$3,579	\$510	\$14,528	\$3,600	\$3,600	\$0	0.00%
	070600	1612030 SALE OF TEXTBOOKS	\$0	\$2,953	\$0	\$0	\$0	\$0	0.00%
	071000	1803030 REBATES/REF OTHER	\$31,842	\$58,275	\$76,297	\$28,600	\$28,600	\$0	0.00%
	071200	1899030 DONATIONS/SP GFTS	\$13,609	\$9,891	\$11,266	\$16,200	\$16,200	\$0	0.00%
	071600	1899090 SALE OTHER EQUIP	\$123,219	\$88,158	\$27,597	\$61,000	\$61,000	\$0	0.00%
	071700	1899100 INSURANCE ADJUST	\$25,814	\$47,324	\$170,996	\$48,000	\$48,000	\$0	0.00%
	071800	1899120 OTHER FUNDS	\$3,601	\$6,516	\$8,511	\$6,000	\$6,000	\$0	0.00%
	071900	1901010 TUIT OTHER CO/CTY	\$1,984,208	\$1,596,965	\$0	\$0	\$0	\$0	0.00%
	072100	2500000 OTHER ST AGENCIES	\$0	\$750	\$0	\$0	\$0	\$0	0.00%
	073100	1899120 SUPPLEMENTAL PAY	\$79,313	\$73,943	\$10,895	\$204,103	\$204,103	\$0	0.00%
	073400	2500000 DUAL ENROLLMENT	\$352,238	\$336,252	\$372,615	\$370,000	\$370,000	\$0	0.00%
	073600	1502010 USE OF FACILITIES	\$134,697	\$71,351	\$50,010	\$90,000	\$190,000	\$100,000	111.11%
	074200	FINGERPRINTING	\$2,902	\$2,350	\$1,457	\$3,700	\$3,700	\$0	0.00%
074400	FIELD TRIP REIMBURSEMENTS	\$176,543	\$90,058	\$710	\$170,000	\$170,000	\$0	0.00%	

Area	Object	Revenue Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
	074600	MEDICAID REIMBURSEMENTS	\$1,240,653	\$1,345,877	\$1,341,544	\$1,200,000	\$1,200,000	\$0	0.00%
	075000	PRINT SHOP REVENUE	\$135,685	\$131,039	\$95,726	\$140,000	\$140,000	\$0	0.00%
	075100	1900110 E-RATE	\$37,440	\$36,691	\$151,996	\$1,200,000	\$1,200,000	\$0	0.00%
	076200	HP SELF-MAINTAINER REV	\$35,945	\$28,810	\$43,925	\$35,000	\$35,000	\$0	0.00%
	076400	MIDDLE SCH ATHLETIC FEE	\$712	\$2,069	\$0	\$0	\$0	\$0	0.00%
	076500	WELLNESS GRANT/ANTHEM	\$44,399	\$47,587	\$36,059	\$50,000	\$50,000	\$0	0.00%
	077100	SCHOOL SOCIAL WORK HOMELS	\$20,909	\$28,086	\$8,834	\$30,000	\$30,000	\$0	0.00%
	Total for Area		\$4,575,795	\$4,011,673	\$2,497,174	\$3,764,493	\$3,864,493	\$100,000	2.66%
GRAND TOTAL			\$268,517,909	\$294,635,400	\$307,376,747	\$307,388,882	\$356,432,696	\$49,043,814	15.95%

Expenditure Trends by Summary Object

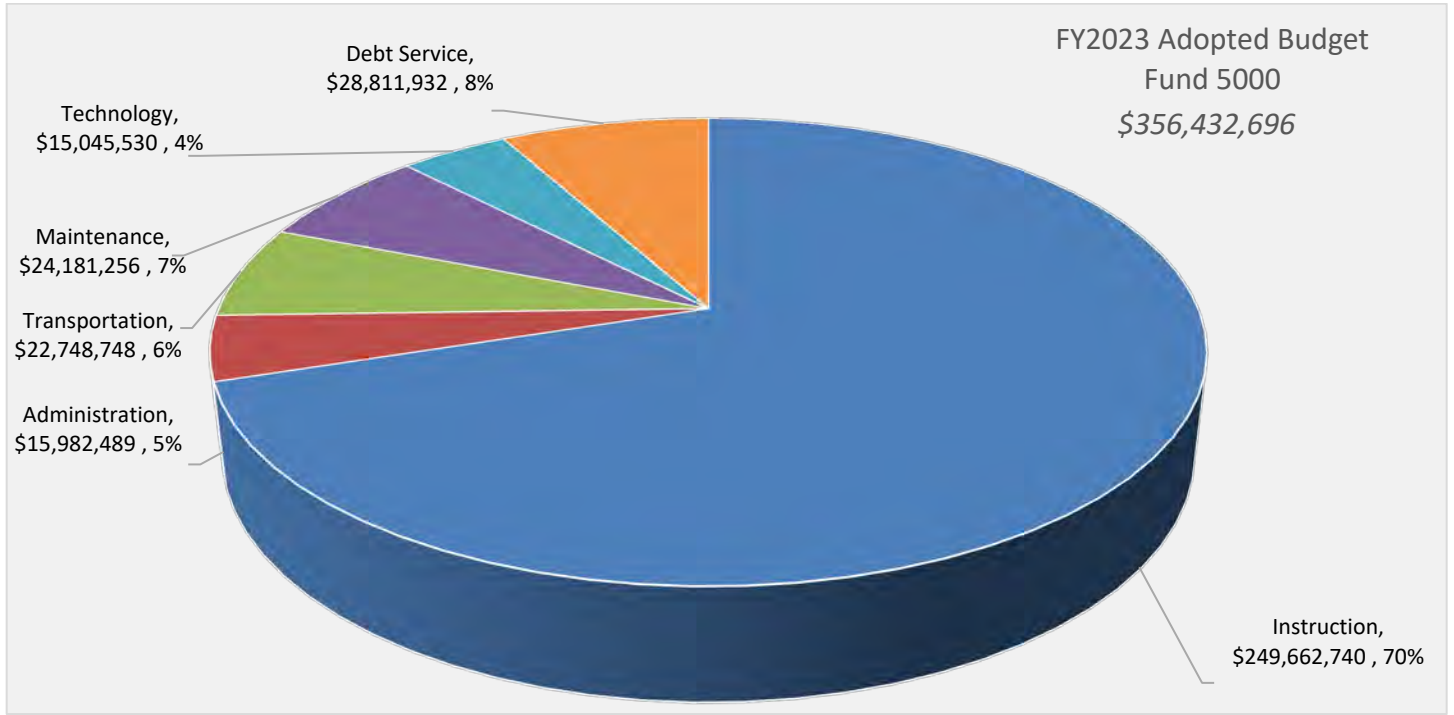
Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$153,102,513	\$158,877,066	\$158,569,473	\$171,882,453	\$195,889,120	\$24,006,667	13.97%	54.96%
EMPLOYEE BENEFITS	\$67,363,892	\$70,044,415	\$79,119,935	\$74,443,173	\$79,830,251	\$5,387,078	7.24%	22.40%
Subtotal	\$220,466,405	\$228,921,481	\$237,689,408	\$246,325,626	\$275,719,371	\$29,393,745	11.93%	77.36%
Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$14,034,436	\$12,623,773	\$12,356,314	\$13,787,485	\$18,656,858	\$4,869,373	35.32%	5.23%
OTHER CHARGES	\$9,043,396	\$8,566,892	\$8,606,614	\$9,229,555	\$18,329,687	\$9,100,132	98.60%	5.14%
MATERIALS & SUPPLIES	\$10,390,730	\$7,683,145	\$16,208,025	\$9,027,218	\$14,820,216	\$5,792,998	64.17%	4.16%
CAPITAL OUTLAY	\$175,244	\$10,576	\$80,444	\$94,632	\$94,632	\$0	0.00%	0.03%
DEBT SERVICE	\$24,474,687	\$33,691,411	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	8.08%
Subtotal	\$58,118,492	\$62,575,797	\$64,914,203	\$61,063,256	\$80,713,325	\$19,650,069	32.18%	22.64%
Grand Total	\$278,584,897	\$291,497,278	\$302,603,611	\$307,388,882	\$356,432,696	\$49,043,814	15.95%	100.00%

**FY 2023 Adopted Budget
Fund 5000
\$356,432,696**



Expenditure Trends by State Category

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$193,325,241	\$197,336,988	\$208,753,781	\$214,141,504	\$249,662,740	\$35,521,237	16.59%	70.04%
Administration	\$10,952,384	\$11,230,542	\$13,455,708	\$12,074,586	\$15,982,489	\$3,907,903	32.36%	4.48%
Transportation	\$18,927,708	\$18,256,266	\$16,004,191	\$20,010,649	\$22,748,748	\$2,738,100	13.68%	6.38%
Maintenance	\$22,062,481	\$21,528,059	\$22,872,983	\$21,612,739	\$24,181,256	\$2,568,517	11.88%	6.78%
Technology	\$8,842,397	\$9,418,359	\$13,854,142	\$10,625,039	\$15,045,530	\$4,420,492	41.60%	4.22%
Debt Service	\$24,474,687	\$33,727,065	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	8.08%
Grand Total	\$278,584,897	\$291,497,278	\$302,603,611	\$307,388,882	\$356,432,696	\$49,043,814	15.95%	100.00%



Expenditure Trends by State Category and Function

State Category/Function	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	\$153,281,671	\$157,233,433	\$163,225,598	\$171,846,884	\$200,090,198	\$28,243,313	16.44%	
1210 GUIDANCE SERVICES	\$6,496,329	\$7,390,475	\$7,572,919	\$8,111,467	\$9,038,232	\$926,765	11.43%	
1220 SCHOOL SOCIAL WORKERS SVC	\$2,566,688	\$3,043,509	\$2,891,912	\$2,974,635	\$4,036,570	\$1,061,935	35.70%	
1230 HOMEBOUND INSTRUCTION	\$203,978	\$300,745	\$85,467	\$217,385	\$202,085	(\$15,300)	-7.04%	
1310 IMPROVEMT OF INSTRUCTION	\$10,013,857	\$8,683,035	\$13,567,321	\$9,178,926	\$12,474,382	\$3,295,456	35.90%	
1311 GUIDANCE SERVICES SBO	\$35,088	\$15,624	\$114,818	\$33,300	\$33,300	\$0	0.00%	
1312 TESTING SERVICES	\$139,745	\$45,726	\$47,318	\$123,636	\$123,636	\$0	0.00%	
1320 MEDIA SERVICES	\$4,399,841	\$4,580,381	\$4,710,013	\$4,664,563	\$4,929,157	\$264,594	5.67%	
1400 INSTRUC SUPPORT-SCH ADMIN	\$354,519	\$133,641	\$98,978	\$94,560	\$91,500	(\$3,060)	-3.24%	
1410 OFFICE OF THE PRINCIPAL	\$15,833,524	\$15,910,420	\$16,439,439	\$16,896,148	\$18,643,681	\$1,747,533	10.34%	
Subtotal	\$193,325,241	\$197,336,988	\$208,753,781	\$214,141,504	\$249,662,740	\$35,521,237	16.59%	70.04%

State Category/Function	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Administration								
2110 BOARD SERVICES	\$220,054	\$240,555	\$254,721	\$256,158	\$260,042	\$3,884	1.52%	
2120 EXECUTIVE ADMIN SERVICES	\$1,138,703	\$1,147,830	\$1,069,736	\$1,077,634	\$1,067,991	(\$9,643)	-0.89%	
2130 PUBLIC INFORMATION	\$648,483	\$664,266	\$661,636	\$741,004	\$747,829	\$6,825	0.92%	
2140 HUMAN RESOURCES	\$1,460,504	\$1,550,895	\$1,451,615	\$1,550,264	\$1,811,520	\$261,256	16.85%	
2150 CONSTRUCTION MANAGEMENT	\$96,876	\$103,493	\$102,927	\$104,616	\$109,346	\$4,730	4.52%	
2160 FISCAL SERVICES	\$1,502,938	\$1,444,183	\$1,467,589	\$1,648,238	\$1,929,697	\$281,459	17.08%	
2170 PURCHASING	\$201,304	\$219,490	\$2,641,277	\$230,336	\$1,739,851	\$1,509,515	655.35%	
2220 HEALTH SERVICES	\$4,316,443	\$4,433,852	\$4,596,568	\$5,019,818	\$6,465,261	\$1,445,443	28.79%	
2230 PSYCHOLOGICAL SERVICES	\$1,367,079	\$1,425,978	\$1,209,639	\$1,446,518	\$1,850,952	\$404,434	27.96%	
Subtotal	\$10,952,384	\$11,230,542	\$13,455,708	\$12,074,586	\$15,982,489	\$3,907,903	32.36%	4.48%
Transportation								
3100 TRANSP - MGMT & DIRECTION	\$1,624,340	\$1,869,454	\$1,870,862	\$1,889,417	\$1,978,934	\$89,517	4.74%	
3200 VEHICLE OPERATION SVCS	\$15,214,445	\$14,610,957	\$12,579,192	\$15,914,926	\$18,491,898	\$2,576,973	16.19%	
3400 VEHICLE MAINTENANCE SVCS	\$2,088,922	\$1,775,855	\$1,554,136	\$2,206,306	\$2,277,916	\$71,610	3.25%	
Subtotal	\$18,927,708	\$18,256,266	\$16,004,191	\$20,010,649	\$22,748,748	\$2,738,100	13.68%	6.38%
Maintenance								
4100 MAINT - MGMT & DIRECTION	\$1,081,593	\$1,113,974	\$1,042,691	\$1,036,754	\$1,103,869	\$67,115	6.47%	
4200 BUILDING SERVICES	\$20,047,282	\$19,766,679	\$20,834,088	\$19,828,753	\$22,330,155	\$2,501,402	12.62%	
4300 GROUNDS SERVICES	\$294,431	\$183,653	\$193,562	\$203,719	\$203,719	\$0	0.00%	
4400 EQUIPMENT SERVICES	\$374,631	\$264,463	\$596,738	\$300,000	\$300,000	\$0	0.00%	
4500 VEHICLE SERVICES	\$264,543	\$199,290	\$205,904	\$243,513	\$243,513	\$0	0.00%	
Subtotal	\$22,062,481	\$21,528,059	\$22,872,983	\$21,612,739	\$24,181,256	\$2,568,517	11.88%	6.78%

State Category/Function	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Technology								
6810 TECHNOLOGY - CLASSROOM	\$1,156,742	\$1,525,070	\$5,646,237	\$2,328,115	\$5,648,902	\$3,320,787	142.64%	
6820 TECHNOLOGY -INSTRUCT. SUP	\$6,055,305	\$6,334,380	\$6,333,283	\$6,749,994	\$7,693,925	\$943,931	13.98%	
6830 TECHNOLOGY-ADMINISTRATION	\$1,272,638	\$1,199,440	\$1,508,584	\$1,167,236	\$1,295,126	\$127,891	10.96%	
6850 TECHNOLOGY-TRANSPORTATION	\$240,268	\$238,153	\$241,868	\$251,873	\$263,569	\$11,696	4.64%	
6860 TECHNOLOGY-MAINTENANCE	\$117,444	\$121,317	\$124,169	\$127,821	\$144,008	\$16,187	12.66%	
Subtotal	\$8,842,397	\$9,418,359	\$13,854,142	\$10,625,039	\$15,045,530	\$4,420,492	41.60%	4.22%
Debt Services								
7100 DEBT SERVICE	\$24,474,687	\$33,727,065	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	
Subtotal	\$24,474,687	\$33,727,065	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%	8.08%
Grand Total	\$278,584,897	\$291,497,278	\$302,603,611	\$307,388,882	\$356,432,696	\$49,043,814	15.95%	100.0%

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

Expenditure Trends by Object

Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
111000 - COMP OF DIRECTORS	\$2,262,097	\$2,327,965	\$2,479,168	\$2,540,279	\$2,702,855	\$162,576	6.40%
111100 - COMP OF BOARD MEMBERS	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000	\$0	0.00%
111200 - COMP OF SUPERINTENDENT	\$239,116	\$205,000	\$213,686	\$215,000	\$215,000	\$0	0.00%
111300 - COMP OF ASST SUPTS	\$306,899	\$304,727	\$245,589	\$506,097	\$531,568	\$25,471	5.03%
111500 - TRAVEL/CAR ALLOWANCE	\$12,750	\$13,850	\$5,833	\$0	\$0	\$0	0.00%
111600 - RECERTIFICATION SPCLST	\$95,253	\$108,826	\$85,655	\$90,207	\$93,932	\$3,725	4.13%
111700 - SPECIALISTS	\$141,293	\$145,536	\$138,700	\$153,541	\$173,933	\$20,392	13.28%
111800 - ACTIVITIES PERSONNEL	\$459,535	\$473,323	\$467,729	\$494,134	\$518,782	\$24,648	4.99%
112100 - COMP OF TEACHERS	\$95,334,693	\$98,921,582	\$98,596,331	\$107,272,664	\$119,917,596	\$12,644,932	11.79%
112300 - COMP OF COORDINATOR	\$1,091,113	\$1,175,295	\$1,165,169	\$1,042,340	\$1,220,222	\$177,882	17.07%
112400 - COMP OF INST SUPERVISORS	\$185,421	\$188,669	\$216,702	\$133,260	\$139,923	\$6,663	5.00%
112600 - COMP OF PRINCIPALS	\$3,579,114	\$3,649,496	\$3,668,225	\$3,819,866	\$4,139,309	\$319,443	8.36%
112700 - COMP OF ASS'T PRINCIPALS	\$3,477,216	\$3,521,411	\$3,549,519	\$3,733,116	\$4,000,645	\$267,529	7.17%
113000 - COMP-PROF SUPV PERSONNEL	\$689,022	\$705,138	\$690,603	\$801,651	\$841,734	\$40,083	5.00%
113100 - COMP OF SCHOOL NURSES	\$1,383,833	\$1,440,104	\$1,473,326	\$1,532,592	\$2,049,769	\$517,177	33.75%
113200 - COMP OF PSYCHOLOGISTS	\$953,749	\$888,729	\$669,511	\$975,695	\$1,165,662	\$189,967	19.47%
113400 - COMP OF SOCIAL WORKERS	\$1,400,641	\$1,740,472	\$1,777,070	\$1,874,222	\$2,266,103	\$391,881	20.91%
113500 - SUPERVISOR	\$175,392	\$181,433	\$142,965	\$187,489	\$517,706	\$330,217	176.13%
113600 - SUPERVISOR - MAINTENANCE	\$199,594	\$208,250	\$208,250	\$218,662	\$229,596	\$10,934	5.00%
113900 - COMP OF THERAPISTS	\$654,158	\$752,931	\$830,206	\$880,396	\$972,828	\$92,432	10.50%
114000 - COMP-TECHNICAL PERSONNEL	\$1,594,577	\$1,788,343	\$1,782,915	\$1,893,220	\$2,114,032	\$220,812	11.66%
114100 - COMP OF TEACHER ASS'TS	\$8,837,873	\$9,276,805	\$9,166,633	\$10,455,184	\$12,662,374	\$2,207,190	21.11%
114200 - COMP-HEALTH/SAFETY OFFICE	\$277,137	\$265,433	\$258,912	\$296,462	\$308,966	\$12,504	4.22%
114700 - EDUCATIONAL DIAGNOSTICIAN	\$14,977	\$0	\$0	\$0	\$0	\$0	0.00%
114800 - CLINICAL ASSISTANTS	\$58,947	\$127,613	\$130,081	\$137,236	\$130,813	(\$6,423)	-4.68%
115000 - COMP OF CLERICAL STAFF	\$6,057,681	\$6,292,036	\$6,203,454	\$6,619,025	\$7,096,131	\$477,106	7.21%

Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
115100 - HOURLY PARA	\$2,257,684	\$2,399,924	\$1,634,327	\$2,383,855	\$5,754,194	\$3,370,339	141.38%
116100 - COMP OF MAINT EMPLOYEES	\$2,728,533	\$2,885,710	\$2,902,520	\$3,099,951	\$3,267,136	\$167,185	5.39%
117000 - DRIVER PAY	\$6,318,186	\$6,933,318	\$5,880,028	\$6,284,520	\$7,221,304	\$936,784	14.91%
119100 - COMP OF CUSTODIANS	\$2,545,917	\$2,762,612	\$2,555,589	\$3,010,617	\$3,150,418	\$139,801	4.64%
126100 - COMP OF MAINTENANCE - O/T	\$145,921	\$77,913	\$44,172	\$68,000	\$68,000	\$0	0.00%
128200 - DRIVER OVER 20 HOURS	\$478,655	\$0	\$0	\$1,100,000	\$1,161,781	\$61,781	5.62%
128400 - DRIVER OVER 40 HOURS	\$20,372	\$0	\$0	\$23,305	\$23,305	\$0	0.00%
128500 - AIDES OVER 20 HOURS	\$101,262	\$0	\$0	\$180,000	\$180,000	\$0	0.00%
128600 - AIDES OVER 40 HOURS	\$4,395	\$0	\$0	\$10,000	\$10,000	\$0	0.00%
128800 - NON-CONTRACT DRIVER > 40	\$2,828	\$0	\$0	\$7,500	\$7,500	\$0	0.00%
129000 - CUSTODIANS/OVERTIME/SUBS	\$183,777	\$120,973	\$82,261	\$119,922	\$119,922	\$0	0.00%
129100 - OVERTIME-FLSA	\$24,996	\$16,757	\$7,912	\$63,000	\$63,000	\$0	0.00%
129200 - DRIVER TRAINING	\$21,363	\$15,870	\$10,231	\$39,600	\$39,600	\$0	0.00%
129400 - NON-CONTRACT AIDES > 40	\$945	\$0	\$0	\$8,000	\$8,000	\$0	0.00%
129600 - BUS AIDE TRAINING	\$3,544	\$5,007	\$2,609	\$11,088	\$11,088	\$0	0.00%
129700 - HOURLY CUSTODIAN	\$1,216,297	\$1,754,212	\$1,597,139	\$1,408,750	\$2,055,200	\$646,450	45.89%
132100 - COMP OF HOMEBOUND TCHRS	\$186,917	\$277,896	\$75,772	\$200,000	\$200,000	\$0	0.00%
133900 - THERAPISTS - PART-TIME	\$105,799	\$42,928	\$97,265	\$100,000	\$100,000	\$0	0.00%
134000 - COMP OF BUS AIDES	\$883,442	\$968,077	\$830,913	\$791,421	\$799,502	\$8,081	1.02%
135000 - CLERICAL - PART-TIME	\$38,307	\$40,033	\$31,881	\$41,000	\$41,000	\$0	0.00%
136100 - MAINTENANCE - SUMMER	\$205,119	\$149,445	\$140,811	\$210,994	\$251,901	\$40,907	19.39%
152000 - COMP OF SUB TEACHERS	\$2,358,233	\$2,222,724	\$1,880,549	\$2,489,082	\$2,497,082	\$8,000	0.32%
152100 - COMP-NURSING SUBSTITUTE	\$97,516	\$66,659	\$43,473	\$75,000	\$75,000	\$0	0.00%
154000 - CLERICAL - SUBS/OVERTIME	\$109,782	\$62,143	\$3,575	\$32,000	\$32,000	\$0	0.00%
154400 - NON-CONTRACTED DRIVER	\$318,148	\$246,368	\$106,688	\$335,000	\$415,000	\$80,000	23.88%
154500 - NON-CONTRACTED BUS AIDE	\$333,675	\$407,597	\$160,399	\$365,000	\$465,000	\$100,000	27.40%
160000 - COMP - SUPPLEMENTS	\$1,214,792	\$1,251,750	\$1,168,934	\$1,574,207	\$1,485,761	(\$88,446)	-5.62%

Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
161000 - SUPPLEMENTAL PAY	\$1,368,810	\$1,156,191	\$1,896,810	\$1,636,534	\$2,035,177	\$398,643	24.36%
162000 - NON-CONTRACTED COMP	\$17,253	\$838	\$0	\$10,000	\$10,000	\$0	0.00%
163000 - FACILITY USE - OVERTIME	\$25,728	\$25,991	\$19,664	\$25,000	\$25,000	\$0	0.00%
165000 - NATIONAL BOARD TCHR BONUS	\$185,000	\$164,940	\$125,190	\$187,770	\$187,770	\$0	0.00%
199700 - ATTENDANCE BONUS	\$33,237	\$34,225	\$268	\$35,000	\$35,000	\$0	0.00%
210000 - FICA	\$10,914,842	\$11,387,528	\$11,394,018	\$12,430,446	\$13,079,945	\$649,499	5.23%
221000 - VRS (PLAN 1 & 2)	\$16,267,859	\$16,115,002	\$16,266,557	\$17,123,705	\$17,479,260	\$355,555	2.08%
222000 - VRS (HYBRID)	\$4,586,209	\$5,636,930	\$6,614,266	\$7,003,264	\$10,634,943	\$3,631,679	51.86%
230000 - HOSPITALIZATION	\$25,086,993	\$26,630,089	\$28,805,220	\$27,342,082	\$27,248,412	(\$93,670)	-0.34%
230100 - RETIREE HEALTH INSURANCE	\$3,569,223	\$2,696,975	\$8,473,784	\$3,120,231	\$3,120,231	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$1,184,335	\$1,214,871	\$528,829	\$0	\$0	\$0	0.00%
230400 - MEDICARE SUPPLEMENT PART D	\$0	\$334,259	\$800,015	\$1,128,600	\$1,128,600	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$0	\$159,353	\$183,719	\$223,556	\$292,604	\$69,048	30.89%
231000 - DENTAL INSURANCE	\$1,232,176	\$1,328,963	\$1,327,995	\$1,372,353	\$1,405,094	\$32,741	2.39%
231100 - RETIREE DENTAL INSURANCE	\$114,679	\$105,557	\$100,208	\$115,716	\$115,716	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$1,800,851	\$1,889,241	\$1,915,232	\$2,052,070	\$2,284,255	\$232,185	11.31%
240100 - GROUP LIFE CLEARING ACCT	(\$30)	\$0	\$0	\$0	\$0	\$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	\$292,349	\$298,282	\$284,523	\$258,955	\$262,760	\$3,805	1.47%
251000 - DISABILITY INS (HYBRID)	\$101,552	\$109,954	\$121,461	\$105,367	\$158,447	\$53,080	50.38%
270000 - MISC FIXED CHARGES	\$97,200	\$77,688	\$0	\$0	\$0	\$0	0.00%
270500 - SUPERINTENDENT'S ANNUITY	\$15,000	\$20,000	\$20,000	\$20,000	\$20,000	\$0	0.00%
271000 - ANNUITY FOR NON-VRS EMP.	\$14,674	\$13,827	\$9,792	\$13,700	\$7,100	(\$6,600)	-48.18%
275000 - RETIREE HEALTH CREDIT	\$1,547,035	\$1,621,085	\$1,666,128	\$1,757,127	\$2,046,884	\$289,757	16.49%
280000 - RETIREE SICK LEAVE PAY	\$156,990	\$125,368	\$196,506	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$381,955	\$279,442	\$411,682	\$376,000	\$546,000	\$170,000	45.21%
300000 - PURCHASED SERVICES	\$5,912,265	\$5,194,000	\$7,125,991	\$7,124,264	\$9,164,767	\$2,040,504	28.64%
300100 - PROFESSIONAL IMPROVEMENT	\$577,687	\$469,462	\$298,747	\$942,979	\$906,676	(\$36,303)	-3.85%

Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
300200 - PRINTING/BINDING	\$10,636	\$10,711	\$4,643	\$13,525	\$13,525	\$0	0.00%
300600 - WORKER'S COMPENSATION	\$569,770	\$619,609	\$629,936	\$651,032	\$651,032	\$0	0.00%
300700 - RECRUITING EXPENSES	\$22,046	\$8,934	\$2,446	\$17,000	\$17,000	\$0	0.00%
300800 - STAFF TRAINING	\$4,131	\$2,012	\$8,646	\$4,917	\$4,917	\$0	0.00%
300900 - STUDENT TRAINING	\$1,162	\$678	\$0	\$0	\$0	\$0	0.00%
301500 - FEES & RELATED SERVICES	\$27,300	\$0	\$27,300	\$27,355	\$27,355	\$0	0.00%
301700 - UNIFORM RENTALS	\$13,773	\$14,663	\$18,525	\$14,024	\$14,024	\$0	0.00%
310100 - INSTRUCTIONAL DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
310200 - TUITION ASSISTANCE	\$44,501	\$37,080	\$0	\$75,000	\$1,179,344	\$1,104,344	1472.46%
311000 - MEDICAL SERVICES	\$19,290	\$23,810	\$28,894	\$28,500	\$28,500	\$0	0.00%
313000 - PROFESSIONAL SERVICES	\$3,300	\$92,190	\$67,274	\$211,096	\$413,844	\$202,749	96.05%
313300 - TESTING SERVICES	\$43,898	\$39,352	\$51,220	\$20,000	\$20,000	\$0	0.00%
314000 - AP/IB TESTING REIMBURSEMENT	\$89,726	(\$2,385)	\$0	\$0	\$0	\$0	0.00%
318000 - LEGAL FEES	\$327,634	\$265,761	\$270,115	\$240,000	\$240,000	\$0	0.00%
330800 - VEHICLE REPAIRS	\$144,535	\$100,587	\$122,425	\$140,404	\$140,404	\$0	0.00%
330900 - BUS REPAIRS	\$2,051,102	\$1,728,537	\$1,552,306	\$2,166,306	\$2,237,916	\$71,610	3.31%
331000 - REPAIRS TO EQUIPMENT	\$184,595	\$254,796	\$181,248	\$196,300	\$196,300	\$0	0.00%
331100 - MAINT SERVICES - BLDGS	\$110,893	\$116,899	\$45,056	\$80,000	\$80,000	\$0	0.00%
331300 - TECHNICAL MAINTENANCE	\$693,275	\$607,296	\$514,162	\$379,600	\$379,600	\$0	0.00%
331400 - OTHER BUS REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$562,761	\$752,708	\$829,782	\$749,320	\$817,473	\$68,153	9.10%
332100 - LEASE/RENTAL CONTRACTS	\$0	\$0	\$0	\$3,599	\$3,599	\$0	0.00%
333000 - D P SOFTWARE SUPPORT	\$357,473	\$419,556	\$427,253	\$312,836	\$312,836	\$0	0.00%
342000 - IN-LIEU-OF TRANSPORTATION	\$58,973	\$29,478	\$24,575	\$39,000	\$39,000	\$0	0.00%
343000 - TRANS SERVICE BY CONTRACT	\$197,785	\$222,459	\$123,665	\$344,000	\$1,762,316	\$1,418,316	412.30%
360000 - ADVERTISING	\$4,724	\$1,975	\$2,103	\$6,429	\$6,429	\$0	0.00%
384000 - REGIONAL TUITION	\$2,001,200	\$1,613,605	\$0	\$0	\$0	\$0	0.00%
510100 - ELECTRICITY	\$5,328,317	\$5,058,064	\$4,848,320	\$5,324,000	\$5,324,000	\$0	0.00%

Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
510200 - FUEL OIL/GAS	\$1,502,254	\$1,250,325	\$1,679,653	\$1,500,000	\$1,500,000	\$0	0.00%
510300 - WATER/SEWAGE FEES	\$760,969	\$758,248	\$512,763	\$802,000	\$802,000	\$0	0.00%
520100 - POSTAGE	\$34,274	\$59,677	\$45,629	\$51,109	\$51,109	\$0	0.00%
520200 - UPS SERVICE	\$909	\$849	\$598	\$1,769	\$1,769	\$0	0.00%
520300 - TELEPHONE	\$70,797	\$56,553	\$56,527	\$76,884	\$76,884	\$0	0.00%
520400 - DATA COMMUNICATION LINES	\$217,295	\$191,346	\$444,925	\$200,440	\$380,350	\$179,910	89.76%
530000 - FIRE & LIABILITY INS	\$325,960	\$375,488	\$347,354	\$380,739	\$380,739	\$0	0.00%
530200 - UNEMPLOYMENT COMP INS	\$13,200	\$21,917	\$57,687	\$29,012	\$29,012	\$0	0.00%
530900 - FLEET INSURANCE	\$106,604	\$108,822	\$101,804	\$108,822	\$108,822	\$0	0.00%
540100 - LEASE/RENTALS	\$463,385	\$485,363	\$404,592	\$508,120	\$508,120	\$0	0.00%
550000 - TRAVEL	\$114,085	\$78,416	\$30,233	\$121,969	\$131,969	\$10,000	8.20%
580000 - MISCELLANEOUS	\$6,108	\$5,525	\$4,900	\$10,000	\$10,000	\$0	0.00%
580100 - DUES/LICENSES	\$32,270	\$38,831	\$34,056	\$40,582	\$40,582	\$0	0.00%
580600 - SUBSCRIPTIONS/JOURNALS	\$655	\$3,929	\$1,543	\$1,900	\$1,900	\$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	\$17,597	\$20,274	\$16,625	\$19,809	\$19,809	\$0	0.00%
581100 - MEMBERSHIPS (DIVISION)	\$54,826	\$23,135	\$24,304	\$62,400	\$34,500	(\$27,900)	-44.71%
600000 - MATERIALS & SUPPLIES	\$2,874,099	\$1,984,317	\$5,271,016	\$2,719,904	\$4,413,434	\$1,693,530	62.26%
600100 - OFFICE SUPPLIES	\$190,864	\$122,533	\$119,689	\$111,238	\$111,238	\$0	0.00%
600200 - TEXTBOOKS	\$1,713,391	\$102,150	\$1,851,982	\$136,319	\$345,419	\$209,100	153.39%
600400 - MEDICAL & DENTAL SUPPLIES	\$75,303	\$40,994	\$105,002	\$110,001	\$134,941	\$24,940	22.67%
600500 - CUSTODIAL SUPPLIES	\$450,163	\$612,335	\$373,871	\$200,000	\$200,000	\$0	0.00%
600600 - AGRICULTURAL SUPPLIES	\$28,557	\$19,764	\$18,896	\$19,556	\$19,556	\$0	0.00%
600700 - BUILDING SUPPLIES	\$344,289	\$245,550	\$246,362	\$206,774	\$208,325	\$1,551	0.75%
600800 - GASOLINE/OIL/LUBRICANTS	\$1,629,461	\$1,112,775	\$638,006	\$1,102,765	\$1,102,765	\$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	\$477,041	\$551,393	\$421,413	\$182,918	\$182,918	\$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	\$285,628	\$262,631	\$310,167	\$214,504	\$214,504	\$0	0.00%
601200 - OTHER OPERATING SUPPLIES	\$15,539	\$24,238	\$28,103	\$15,689	\$15,689	\$0	0.00%
601400 - ATHLETIC SUPPLIES	\$63,074	\$48,495	\$58,600	\$70,464	\$70,464	\$0	0.00%

Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
601500 - COMPUTER SUPPL/SOFTWARE	\$823,816	\$1,396,724	\$1,508,786	\$2,281,851	\$4,478,259	\$2,196,408	96.26%
601600 - TESTING MATERIALS	\$107,401	\$114,024	\$93,586	\$175,000	\$175,000	\$0	0.00%
601700 - UNIFORMS	\$10,735	\$37,097	\$30,290	\$4,000	\$4,000	\$0	0.00%
601800 - SAFETY SUPPLIES	\$2,409	\$72	\$1,659	\$1,300	\$1,300	\$0	0.00%
601900 - OTHER EXPENSES FOR BOARD	\$0	\$0	\$0	\$1,500	\$1,500	\$0	0.00%
602400 - TECHNOLOGY SUPPLIES	\$128,739	\$157,567	\$170,498	\$230,000	\$230,000	\$0	0.00%
603400 - ASSISTIVE TECHNOLOGY	\$69,822	\$100,479	\$96,183	\$105,000	\$105,000	\$0	0.00%
603500 - COMPUTER SOFTWARE	\$115,217	\$276,346	\$1,259,309	\$432,280	\$942,180	\$509,900	117.96%
603600 - COMPUTER SUPPLIES	\$382,242	\$133,504	\$3,201,270	\$147,088	\$604,657	\$457,569	311.09%
604100 - SCHOOL SUPPORT SUPPLIES	\$58,007	\$36,194	\$93,414	\$46,295	\$46,295	\$0	0.00%
604200 - PARENT EDUCATION SUPPLIES	\$1,474	\$695	\$2,772	\$2,853	\$2,853	\$0	0.00%
604500 - BAND SUPPLIES	\$59,701	\$59,734	\$107,590	\$92,671	\$92,671	\$0	0.00%
604600 - ACADEMIC ACTIVITIES SUPP	\$23,074	\$17,774	\$28,263	\$33,763	\$33,763	\$0	0.00%
606000 - FOOD	\$38,372	\$22,691	\$25,372	\$37,727	\$37,727	\$0	0.00%
609200 - EMPLOYEE RECOGNITION PROG	\$9,270	\$2,906	\$14,233	\$9,500	\$9,500	\$0	0.00%
609300 - INSTRUCT PROGRAM SUPPLIES	\$8,741	\$7,569	\$4,536	\$14,900	\$14,900	\$0	0.00%
609500 - GUIDANCE SUPPLIES	\$9,086	\$1,789	\$2,884	\$9,000	\$9,000	\$0	0.00%
609900 - MAINTENANCE SUPPLIES	\$44,466	\$0	\$0	\$10,575	\$10,575	\$0	0.00%
610000 - STRINGS PROGRAM SUPPLIES	\$39,416	\$41,452	\$43,978	\$56,324	\$56,324	\$0	0.00%
610100 - TESTING SUPPLIES	\$27,190	\$20,536	\$1,805	\$11,309	\$11,309	\$0	0.00%
610200 - SUPPLEMENTAL MATERIALS	\$39,485	\$47,433	\$30,977	\$51,532	\$51,532	\$0	0.00%
610400 - CHORUS PROGRAM	\$18,202	\$17,350	\$24,547	\$30,273	\$30,273	\$0	0.00%
615000 - REIMBURSEMENT-FACILTY USE	\$0	\$0	\$0	\$2,795	\$102,795	\$100,000	3577.82%
615100 - ATHLETIC TRAINER SUPPLIES	\$9,881	\$8,427	\$11,826	\$12,500	\$12,500	\$0	0.00%
615200 - TRAINING MATERIALS	\$0	\$0	\$0	\$1,000	\$1,000	\$0	0.00%
615700 - FURNISHINGS-NEW UNDER 5K	\$0	\$0	\$0	\$0	\$600,000	\$600,000	100.00%

Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
615800 - FURNISHINGS-REPL-UNDER 5K	\$206,863	\$41,217	\$0	\$111,000	\$111,000	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$9,712	\$14,390	\$11,142	\$25,050	\$25,050	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$45,760	\$378	\$20,256	\$47,954	\$47,954	\$0	0.00%
820000 - NEW EQUIPMENT	\$129,484	\$10,198	\$60,188	\$46,678	\$46,678	\$0	0.00%
910100 - PRINCIPAL - BONDS	\$17,708,263	\$20,640,314	\$20,598,573	\$21,751,550	\$21,639,116	(\$112,434)	-0.52%
920100 - INTEREST - BONDS	\$6,760,316	\$6,996,414	\$7,059,333	\$7,162,816	\$7,162,816	\$0	0.00%
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$0	\$8,938,122	\$8,938,122	100.00%
Grand Total	\$278,584,897	\$291,497,278	\$302,603,611	\$307,388,882	\$356,432,696	\$49,043,814	15.95%

Expenditure Trends by Function & Object

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
1100 CLASSROOM INSTRUCTION							
111800 - ACTIVITIES PERSONNEL	\$459,535	\$473,323	\$467,729	\$494,134	\$518,782	\$24,648	4.99%
112100 - COMP OF TEACHERS	\$87,469,179	\$90,422,716	\$89,949,943	\$97,701,443	\$108,633,316	\$10,931,873	11.19%
112300 - COMP OF COORDINATOR	\$212,783	\$226,866	\$224,866	\$164,811	\$257,641	\$92,830	56.33%
112700 - COMP OF ASS'T PRINCIPALS	\$0	\$0	\$0	\$0	\$106,773	\$106,773	100.00%
113500 - SUPERVISOR	\$0	\$0	\$0	\$0	\$103,023	\$103,023	100.00%
114100 - COMP OF TEACHER ASS'TS	\$7,548,856	\$7,912,839	\$7,845,614	\$9,010,589	\$10,719,362	\$1,708,773	18.96%
114200 - COMP-HEALTH/SAFETY OFFICE	\$277,137	\$265,433	\$258,912	\$296,462	\$308,966	\$12,504	4.22%
114700 - EDUCATIONAL DIAGNOSTICIAN	\$14,977	\$0	\$0	\$0	\$0	\$0	0.00%
115000 - COMP OF CLERICAL STAFF	\$38,636	\$34,702	\$34,506	\$45,635	\$47,917	\$2,282	5.00%
115100 - HOURLY PARA	\$2,256,436	\$2,399,924	\$1,634,327	\$2,383,855	\$5,754,194	\$3,370,339	141.38%
129100 - OVERTIME-FLSA	\$2,156	\$0	\$0	\$0	\$0	\$0	0.00%
152000 - COMP OF SUB TEACHERS	\$2,301,114	\$2,155,913	\$1,858,367	\$2,489,082	\$2,497,082	\$8,000	0.32%
152100 - COMP-NURSING SUBSTITUTE	\$1,730	\$0	\$0	\$0	\$0	\$0	0.00%
160000 - COMP - SUPPLEMENTS	\$1,201,722	\$1,248,941	\$1,168,782	\$1,565,557	\$1,477,111	(\$88,446)	-5.65%
161000 - SUPPLEMENTAL PAY	\$368,156	\$485,625	\$1,114,185	\$365,759	\$671,680	\$305,921	83.64%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
165000 - NATIONAL BOARD TCHR BONUS	\$180,000	\$164,940	\$125,190	\$187,770	\$187,770	\$0	0.00%
210000 - FICA	\$7,320,694	\$7,607,553	\$7,686,940	\$8,247,051	\$8,904,038	\$656,987	7.97%
221000 - VRS (PLAN 1 & 2)	\$11,219,597	\$11,030,841	\$10,990,915	\$11,591,722	\$11,827,488	\$235,766	2.03%
222000 - VRS (HYBRID)	\$3,650,874	\$4,402,315	\$5,206,377	\$5,509,480	\$7,899,012	\$2,389,532	43.37%
230000 - HOSPITALIZATION	\$16,071,400	\$17,375,190	\$18,908,696	\$17,757,125	\$17,679,453	(\$77,672)	-0.44%
230100 - RETIREE HEALTH INSURANCE	\$1,814,605	\$1,646,014	\$1,340,192	\$1,840,262	\$1,840,262	\$0	0.00%
230400 - MEDICARE SUPPLEMENT PART D	\$0	\$178,589	\$434,766	\$1,128,600	\$1,128,600	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$0	\$92,881	\$131,776	\$158,408	\$209,607	\$51,199	32.32%
231000 - DENTAL INSURANCE	\$790,880	\$860,667	\$874,840	\$895,709	\$924,552	\$28,843	3.22%
231100 - RETIREE DENTAL INSURANCE	\$68,421	\$65,538	\$61,857	\$71,295	\$71,295	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$1,235,557	\$1,290,245	\$1,307,593	\$1,399,951	\$1,567,189	\$167,238	11.95%
240100 - GROUP LIFE CLEARING ACCT	(\$30)	\$0	\$0	\$0	\$0	\$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	\$190,398	\$193,650	\$183,250	\$167,474	\$170,179	\$2,705	1.62%
251000 - DISABILITY INS (HYBRID)	\$77,104	\$80,934	\$90,335	\$79,261	\$113,491	\$34,230	43.19%
270000 - MISC FIXED CHARGES	\$97,200	\$77,688	\$0	\$0	\$0	\$0	0.00%
275000 - RETIREE HEALTH CREDIT	\$1,130,982	\$1,181,115	\$1,179,459	\$1,245,921	\$1,437,165	\$191,244	15.35%
280000 - RETIREE SICK LEAVE PAY	\$83,736	\$68,114	\$101,070	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$1,999,605	\$2,304,212	\$2,868,334	\$3,083,534	\$3,044,430	(\$39,104)	-1.27%
300100 - PROFESSIONAL IMPROVEMENT	\$100,246	\$110,955	\$77,810	\$321,184	\$162,370	(\$158,814)	-49.45%
300200 - PRINTING/BINDING	\$1,158	\$768	\$334	\$2,300	\$2,300	\$0	0.00%
300600 - WORKER'S COMPENSATION	\$221,598	\$279,418	\$297,399	\$307,359	\$307,359	\$0	0.00%
300800 - STAFF TRAINING	\$428	\$452	\$1,280	\$612	\$612	\$0	0.00%
310100 - INSTRUCTIONAL DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
310200 - TUITION ASSISTANCE	\$0	\$0	\$0	\$0	\$1,100,000	\$1,100,000	100.00%
313000 - PROFESSIONAL SERVICES	\$3,300	\$69,003	\$5,468	\$56,150	\$121,373	\$65,224	116.16%
332000 - MAINTENANCE CONTRACTS	\$468	\$341	\$2,971	\$2,850	\$2,850	\$0	0.00%
520300 - TELEPHONE	\$565	\$413	\$358	\$820	\$820	\$0	0.00%
530000 - FIRE & LIABILITY INS	\$0	\$51,581	\$51,764	\$56,739	\$56,739	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
540100 - LEASE/RENTALS	\$7,952	\$8,389	\$5,833	\$8,725	\$8,725	\$0	0.00%
550000 - TRAVEL	\$36,793	\$27,474	\$5,087	\$42,400	\$52,400	\$10,000	23.58%
600000 - MATERIALS & SUPPLIES	\$2,560,598	\$1,765,368	\$2,257,973	\$2,386,417	\$2,517,445	\$131,027	5.49%
600100 - OFFICE SUPPLIES	\$3,981	\$1,685	\$2,224	\$2,406	\$2,406	\$0	0.00%
600200 - TEXTBOOKS	\$1,713,391	\$102,150	\$1,851,982	\$136,319	\$345,419	\$209,100	153.39%
600400 - MEDICAL & DENTAL SUPPLIES	\$18,744	\$18,715	\$65,321	\$66,001	\$66,001	\$0	0.00%
601400 - ATHLETIC SUPPLIES	\$63,074	\$48,495	\$58,600	\$70,464	\$70,464	\$0	0.00%
601700 - UNIFORMS	\$9,987	\$9,678	\$5,099	\$2,000	\$2,000	\$0	0.00%
603400 - ASSISTIVE TECHNOLOGY	\$69,822	\$100,479	\$96,183	\$105,000	\$105,000	\$0	0.00%
603600 - COMPUTER SUPPLIES	\$101,354	\$80,612	\$72,869	\$109,158	\$109,158	\$0	0.00%
604500 - BAND SUPPLIES	\$59,701	\$59,734	\$107,590	\$67,671	\$67,671	\$0	0.00%
604600 - ACADEMIC ACTIVITIES SUPP	\$23,074	\$17,774	\$28,263	\$33,763	\$33,763	\$0	0.00%
606000 - FOOD	\$6,932	\$6,984	\$4,156	\$9,350	\$9,350	\$0	0.00%
610000 - STRINGS PROGRAM SUPPLIES	\$39,416	\$41,452	\$43,978	\$56,324	\$56,324	\$0	0.00%
610200 - SUPPLEMENTAL MATERIALS	\$39,485	\$47,433	\$30,977	\$51,532	\$51,532	\$0	0.00%
610400 - CHORUS PROGRAM	\$18,202	\$17,350	\$24,547	\$30,273	\$30,273	\$0	0.00%
615100 - ATHLETIC TRAINER SUPPLIES	\$9,881	\$8,427	\$11,826	\$12,500	\$12,500	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$11,050	\$0	\$0	\$11,000	\$11,000	\$0	0.00%
820000 - NEW EQUIPMENT	\$77,032	\$10,198	\$21,985	\$16,678	\$16,678	\$0	0.00%
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$0	\$6,667,288	\$6,667,288	100.00%
Subtotal	\$153,281,671	\$157,233,433	\$163,225,598	\$171,846,884	\$200,090,198	\$28,243,313	16.44%
1210 GUIDANCE SERVICES							
111000 - COMP OF DIRECTORS	\$0	\$0	\$0	\$98,116	\$130,937	\$32,821	33.45%
112100 - COMP OF TEACHERS	\$3,730,736	\$4,338,017	\$4,288,876	\$4,831,552	\$5,398,171	\$566,619	11.73%
112300 - COMP OF COORDINATOR	\$90,352	\$93,967	\$93,967	\$99,135	\$96,045	(\$3,090)	-3.12%
112400 - COMP OF INST SUPERVISORS	\$92,970	\$93,444	\$93,444	\$0	\$0	\$0	0.00%
113500 - SUPERVISOR	\$0	\$0	\$0	\$0	\$103,022	\$103,022	100.00%
115000 - COMP OF CLERICAL STAFF	\$560,698	\$585,701	\$580,908	\$617,593	\$639,128	\$21,535	3.49%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
152000 - COMP OF SUB TEACHERS	\$24,271	\$32,415	\$15,435	\$0	\$0	\$0	0.00%
210000 - FICA	\$322,180	\$372,571	\$373,197	\$409,968	\$464,363	\$54,395	13.27%
221000 - VRS (PLAN 1 & 2)	\$589,807	\$612,979	\$633,849	\$671,203	\$665,811	(\$5,392)	-0.80%
222000 - VRS (HYBRID)	\$108,978	\$188,755	\$206,836	\$216,525	\$392,513	\$175,988	81.28%
230000 - HOSPITALIZATION	\$701,195	\$748,629	\$860,165	\$802,377	\$763,797	(\$38,580)	-4.81%
230100 - RETIREE HEALTH INSURANCE	\$51,717	\$51,504	\$40,231	\$66,000	\$66,000	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$0	\$7,780	\$5,644	\$7,847	\$2,399	(\$5,448)	-69.43%
231000 - DENTAL INSURANCE	\$34,604	\$37,792	\$39,495	\$40,233	\$42,324	\$2,091	5.20%
231100 - RETIREE DENTAL INSURANCE	\$1,289	\$1,785	\$1,760	\$1,786	\$1,786	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$58,279	\$67,161	\$67,870	\$71,609	\$79,525	\$7,916	11.05%
250000 - DISABILITY INS (PLAN 1&2)	\$9,771	\$10,564	\$10,341	\$9,638	\$9,567	(\$71)	-0.74%
251000 - DISABILITY INS (HYBRID)	\$2,315	\$3,387	\$3,480	\$3,115	\$5,642	\$2,527	81.12%
275000 - RETIREE HEALTH CREDIT	\$53,382	\$61,358	\$61,207	\$64,669	\$77,102	\$12,433	19.23%
280000 - RETIREE SICK LEAVE PAY	\$1,995	\$338	\$1,069	\$0	\$0	\$0	0.00%
550000 - TRAVEL	\$80	\$0	\$0	\$100	\$100	\$0	0.00%
601600 - TESTING MATERIALS	\$61,710	\$71,029	\$57,144	\$100,000	\$100,000	\$0	0.00%
Subtotal	\$6,496,329	\$7,390,475	\$7,572,919	\$8,111,467	\$9,038,232	\$926,765	11.43%
1220 SCHOOL SOCIAL WORKERS SVC							
111000 - COMP OF DIRECTORS	\$111,948	\$115,307	\$134,855	\$133,819	\$140,510	\$6,691	5.00%
112300 - COMP OF COORDINATOR	\$0	\$0	\$0	\$0	\$59,049	\$59,049	100.00%
113400 - COMP OF SOCIAL WORKERS	\$1,400,641	\$1,740,472	\$1,777,070	\$1,831,222	\$2,266,103	\$434,881	23.75%
115000 - COMP OF CLERICAL STAFF	\$0	\$0	\$0	\$0	\$17,523	\$17,523	100.00%
160000 - COMP - SUPPLEMENTS	\$1,049	\$0	\$0	\$0	\$0	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$2,206	\$1,418	\$16,129	\$8,100	\$100,822	\$92,722	1144.72%
210000 - FICA	\$107,301	\$133,700	\$141,352	\$142,295	\$179,593	\$37,298	26.21%
221000 - VRS (PLAN 1 & 2)	\$159,069	\$159,955	\$173,159	\$180,900	\$201,551	\$20,651	11.42%
222000 - VRS (HYBRID)	\$68,311	\$129,385	\$138,103	\$145,720	\$202,048	\$56,328	38.65%
230000 - HOSPITALIZATION	\$271,491	\$306,891	\$325,296	\$296,715	\$337,112	\$40,397	13.61%
230500 - HSA CONTRIBUTION EXPENSE	\$0	\$8,433	\$5,566	\$6,680	\$9,079	\$2,399	35.91%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
231000 - DENTAL INSURANCE	\$13,269	\$16,475	\$15,849	\$15,685	\$18,056	\$2,371	15.12%
240000 - GROUP LIFE INSURANCE	\$18,812	\$24,173	\$25,096	\$26,350	\$31,763	\$5,413	20.54%
250000 - DISABILITY INS (PLAN 1&2)	\$2,618	\$2,759	\$2,834	\$2,600	\$2,897	\$297	11.42%
251000 - DISABILITY INS (HYBRID)	\$1,447	\$2,319	\$2,331	\$2,096	\$2,904	\$808	38.55%
275000 - RETIREE HEALTH CREDIT	\$17,228	\$22,144	\$22,661	\$23,793	\$29,400	\$5,607	23.57%
280000 - RETIREE SICK LEAVE PAY	\$3,428	\$0	\$7,350	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$0	\$0	\$35,850	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$335,298	\$331,209	\$7,557	\$79,710	\$85,210	\$5,500	6.90%
300100 - PROFESSIONAL IMPROVEMENT	\$991	\$5,116	\$299	\$6,300	\$21,300	\$15,000	238.10%
550000 - TRAVEL	\$16,984	\$11,771	\$4,409	\$18,500	\$18,500	\$0	0.00%
580100 - DUES/LICENSES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$34,516	\$31,747	\$24,399	\$53,650	\$59,650	\$6,000	11.18%
603600 - COMPUTER SUPPLIES	\$0	\$0	\$0	\$0	\$3,000	\$3,000	100.00%
606000 - FOOD	\$82	\$235	\$0	\$500	\$500	\$0	0.00%
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$0	\$250,000	\$250,000	100.00%
Subtotal	\$2,566,688	\$3,043,509	\$2,891,912	\$2,974,635	\$4,036,570	\$1,061,935	35.70%
1230 HOMEBOUND INSTRUCTION							
112100 - COMP OF TEACHERS	\$935	\$0	\$0	\$0	\$0	\$0	0.00%
132100 - COMP OF HOMEBOUND TCHRS	\$186,917	\$277,896	\$75,772	\$200,000	\$200,000	\$0	0.00%
210000 - FICA	\$14,301	\$21,158	\$6,072	\$15,300	\$0	(\$15,300)	-100.00%
222000 - VRS (HYBRID)	\$49	\$0	\$0	\$0	\$0	\$0	0.00%
230000 - HOSPITALIZATION	(\$290)	\$220	\$0	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	(\$7)	\$9	\$0	\$0	\$0	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	\$1	\$0	\$0	\$0	\$0	\$0	0.00%
251000 - DISABILITY INS (HYBRID)	\$0	\$2	\$0	\$0	\$0	\$0	0.00%
275000 - RETIREE HEALTH CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
550000 - TRAVEL	\$1,525	\$975	\$23	\$1,500	\$1,500	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
600000 - MATERIALS & SUPPLIES	\$546	\$485	\$0	\$585	\$585	\$0	0.00%
Subtotal	\$203,978	\$300,745	\$85,467	\$217,385	\$202,085	(\$15,300)	-7.04%
1310 IMPROVEMT OF INSTRUCTION							
111000 - COMP OF DIRECTORS	\$842,021	\$854,614	\$865,150	\$908,689	\$952,125	\$43,436	4.78%
111300 - COMP OF ASST SUPTS	\$153,454	\$165,210	\$164,940	\$173,346	\$182,180	\$8,834	5.10%
111500 - TRAVEL/CAR ALLOWANCE	\$2,100	\$0	\$0	\$0	\$0	\$0	0.00%
111700 - SPECIALISTS	\$61,765	\$62,484	\$62,484	\$65,921	\$77,888	\$11,967	18.15%
112100 - COMP OF TEACHERS	\$646,662	\$568,880	\$856,663	\$1,008,793	\$1,737,169	\$728,376	72.20%
112300 - COMP OF COORDINATOR	\$305,553	\$324,482	\$279,143	\$295,204	\$325,698	\$30,494	10.33%
112400 - COMP OF INST SUPERVISORS	\$92,451	\$95,225	\$123,258	\$133,260	\$139,923	\$6,663	5.00%
114100 - COMP OF TEACHER ASS'TS	\$18,851	\$0	\$0	\$0	\$0	\$0	0.00%
115000 - COMP OF CLERICAL STAFF	\$602,761	\$626,601	\$601,619	\$635,475	\$741,087	\$105,612	16.62%
152000 - COMP OF SUB TEACHERS	\$428	\$303	\$0	\$0	\$0	\$0	0.00%
160000 - COMP - SUPPLEMENTS	\$7,141	\$2,000	\$0	\$8,650	\$8,650	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$263,544	\$203,007	\$259,051	\$360,030	\$360,030	\$0	0.00%
210000 - FICA	\$216,075	\$208,511	\$234,846	\$278,603	\$295,686	\$17,083	6.13%
221000 - VRS (PLAN 1 & 2)	\$401,506	\$404,626	\$469,922	\$503,117	\$556,204	\$53,087	10.55%
222000 - VRS (HYBRID)	\$14,658	\$0	\$5,483	\$6,942	\$113,316	\$106,374	1532.32%
230000 - HOSPITALIZATION	\$330,500	\$283,704	\$362,742	\$350,891	\$520,387	\$169,496	48.30%
230100 - RETIREE HEALTH INSURANCE	\$934,205	\$355,368	\$6,541,191	\$423,100	\$423,100	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$881,258	\$918,025	\$408,990	\$0	\$0	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$0	\$6,813	\$5,414	\$6,481	\$13,960	\$7,479	115.40%
231000 - DENTAL INSURANCE	\$16,064	\$14,310	\$16,254	\$17,482	\$25,388	\$7,906	45.22%
231100 - RETIREE DENTAL INSURANCE	\$20,107	\$14,157	\$11,578	\$15,173	\$15,173	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$34,656	\$33,804	\$38,328	\$41,626	\$46,697	\$5,071	12.18%
250000 - DISABILITY INS (PLAN 1&2)	\$6,379	\$6,891	\$7,542	\$7,300	\$8,092	\$792	10.85%
251000 - DISABILITY INS (HYBRID)	\$308	\$0	\$96	\$100	\$1,630	\$1,530	1530.00%
275000 - RETIREE HEALTH CREDIT	\$31,740	\$30,966	\$34,609	\$37,152	\$48,770	\$11,618	31.27%
280000 - RETIREE SICK LEAVE PAY	\$6,008	\$548	\$0	\$0	\$0	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
281000 - ANNUAL LEAVE PAYOFF	\$26,249	\$19,411	\$18,144	\$44,600	\$78,600	\$34,000	76.23%
300000 - PURCHASED SERVICES	\$1,106,467	\$1,119,274	\$1,288,376	\$2,435,830	\$3,289,710	\$853,880	35.05%
300100 - PROFESSIONAL IMPROVEMENT	\$381,619	\$270,818	\$176,211	\$508,082	\$615,593	\$107,511	21.16%
300200 - PRINTING/BINDING	\$4,098	\$2,707	\$835	\$3,675	\$3,675	\$0	0.00%
301500 - FEES & RELATED SERVICES	\$27,300	\$0	\$27,300	\$27,355	\$27,355	\$0	0.00%
310200 - TUITION ASSISTANCE	\$44,501	\$37,080	\$0	\$75,000	\$79,344	\$4,344	5.79%
313000 - PROFESSIONAL SERVICES	\$0	\$23,187	\$61,806	\$154,946	\$292,471	\$137,525	88.76%
318000 - LEGAL FEES	\$146,975	\$96,207	\$110,195	\$120,000	\$120,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$10,530	\$11,056	\$11,056	\$12,045	\$12,045	\$0	0.00%
360000 - ADVERTISING	\$0	\$0	\$500	\$300	\$300	\$0	0.00%
384000 - REGIONAL TUITION	\$2,001,200	\$1,613,605	\$0	\$0	\$0	\$0	0.00%
520300 - TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
530200 - UNEMPLOYMENT COMP INS	\$9,473	\$14,303	\$26,829	\$20,000	\$20,000	\$0	0.00%
540100 - LEASE/RENTALS	\$6,057	\$7,147	\$6,406	\$8,915	\$8,915	\$0	0.00%
550000 - TRAVEL	\$7,336	\$4,873	\$520	\$10,700	\$10,700	\$0	0.00%
580100 - DUES/LICENSES	\$69	\$536	\$536	\$760	\$760	\$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	\$12,289	\$12,080	\$10,576	\$12,674	\$12,674	\$0	0.00%
581100 - MEMBERSHIPS (DIVISION)	\$54,826	\$23,135	\$24,304	\$62,400	\$34,500	(\$27,900)	-44.71%
600000 - MATERIALS & SUPPLIES	\$150,110	\$72,072	\$200,291	\$190,931	\$172,433	(\$18,498)	-9.69%
600100 - OFFICE SUPPLIES	\$14,461	\$8,605	\$7,700	\$17,000	\$17,000	\$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	\$78,996	\$76,998	\$79,093	\$79,024	\$79,024	\$0	0.00%
604200 - PARENT EDUCATION SUPPLIES	\$1,474	\$695	\$2,772	\$2,853	\$2,853	\$0	0.00%
604500 - BAND SUPPLIES	\$0	\$0	\$0	\$25,000	\$25,000	\$0	0.00%
606000 - FOOD	\$6,616	\$3,428	\$208	\$5,600	\$5,600	\$0	0.00%
609300 - INSTRUCT PROGRAM SUPPLIES	\$8,741	\$7,569	\$4,536	\$14,900	\$14,900	\$0	0.00%
610100 - TESTING SUPPLIES	\$24,276	\$18,906	\$510	\$10,000	\$10,000	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$0	\$0	\$0	\$11,000	\$11,000	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$0	\$0	\$0	\$5,000	\$5,000	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$0	\$931,776	\$931,776	100.00%
Subtotal	\$10,013,857	\$8,683,035	\$13,567,321	\$9,178,926	\$12,474,382	\$3,295,456	35.90%
1311 GUIDANCE SERVICES SBO							
152000 - COMP OF SUB TEACHERS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$1,087	\$1,501	\$189	\$1,800	\$1,800	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$22,943	\$12,226	\$12,600	\$18,000	\$18,000	\$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	\$171	\$109	\$169	\$900	\$900	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$1,800	\$0	\$98,975	\$3,600	\$3,600	\$0	0.00%
609500 - GUIDANCE SUPPLIES	\$9,086	\$1,789	\$2,884	\$9,000	\$9,000	\$0	0.00%
Subtotal	\$35,088	\$15,624	\$114,818	\$33,300	\$33,300	\$0	0.00%
1312 TESTING SERVICES							
161000 - SUPPLEMENTAL PAY	\$270	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$21	\$0	\$0	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$850	\$1,189	\$9,581	\$46,110	\$46,110	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$0	\$600	\$0	\$1,117	\$1,117	\$0	0.00%
314000 - AP/IB TESTING REIMBURSEMENT	\$89,726	(\$2,385)	\$0	\$0	\$0	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$0	\$1,526	\$0	\$0	\$0	\$0	0.00%
601600 - TESTING MATERIALS	\$45,691	\$42,995	\$36,442	\$75,000	\$75,000	\$0	0.00%
606000 - FOOD	\$274	\$171	\$0	\$100	\$100	\$0	0.00%
610100 - TESTING SUPPLIES	\$2,913	\$1,630	\$1,294	\$1,309	\$1,309	\$0	0.00%
Subtotal	\$139,745	\$45,726	\$47,318	\$123,636	\$123,636	\$0	0.00%
1320 MEDIA SERVICES							
112100 - COMP OF TEACHERS	\$2,132,865	\$2,195,426	\$2,151,926	\$2,271,510	\$2,440,460	\$168,950	7.44%
114100 - COMP OF TEACHER ASS'TS	\$419,366	\$462,674	\$461,686	\$491,312	\$484,513	(\$6,799)	-1.38%
115000 - COMP OF CLERICAL STAFF	\$373,718	\$385,313	\$375,612	\$393,383	\$417,294	\$23,911	6.08%
152000 - COMP OF SUB TEACHERS	\$32,019	\$29,931	\$6,747	\$0	\$0	\$0	0.00%
210000 - FICA	\$210,343	\$218,908	\$216,945	\$224,910	\$238,978	\$14,068	6.25%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
221000 - VRS (PLAN 1 & 2)	\$424,122	\$443,565	\$446,375	\$466,806	\$451,499	(\$15,307)	-3.28%
222000 - VRS (HYBRID)	\$36,120	\$34,650	\$50,206	\$53,090	\$104,030	\$50,940	95.95%
230000 - HOSPITALIZATION	\$453,859	\$502,675	\$558,256	\$511,671	\$532,124	\$20,453	4.00%
230500 - HSA CONTRIBUTION EXPENSE	\$0	\$2,882	\$2,401	\$2,882	\$5,281	\$2,399	83.24%
231000 - DENTAL INSURANCE	\$23,802	\$26,853	\$26,524	\$26,513	\$27,109	\$596	2.25%
240000 - GROUP LIFE INSURANCE	\$38,188	\$40,101	\$40,042	\$42,324	\$44,818	\$2,494	5.89%
250000 - DISABILITY INS (PLAN 1&2)	\$7,289	\$7,826	\$7,512	\$6,716	\$6,489	(\$227)	-3.38%
251000 - DISABILITY INS (HYBRID)	\$764	\$669	\$906	\$764	\$1,285	\$521	68.19%
275000 - RETIREE HEALTH CREDIT	\$34,970	\$36,598	\$36,157	\$37,876	\$40,472	\$2,596	6.85%
280000 - RETIREE SICK LEAVE PAY	\$6,036	\$3,945	\$14,633	\$0	\$0	\$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	\$206,381	\$185,191	\$231,073	\$134,805	\$134,805	\$0	0.00%
Subtotal	\$4,399,841	\$4,580,381	\$4,710,013	\$4,664,563	\$4,929,157	\$264,594	5.67%
1400 INSTRUC SUPPORT-SCH ADMIN							
129100 - OVERTIME-FLSA	\$637	\$0	\$0	\$0	\$0	\$0	0.00%
152000 - COMP OF SUB TEACHERS	\$263	\$3,828	\$0	\$0	\$0	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$53,539	\$33,788	\$58,095	\$40,000	\$40,000	\$0	0.00%
210000 - FICA	\$4,144	\$2,866	\$4,430	\$3,060	\$0	(\$3,060)	-100.00%
230000 - HOSPITALIZATION	\$256	\$0	\$0	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$16	\$0	\$0	\$0	\$0	\$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$270,734	\$51,706	\$14,029	\$25,000	\$25,000	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$7,579	\$21,738	\$1,434	\$10,000	\$10,000	\$0	0.00%
300200 - PRINTING/BINDING	\$2,046	\$3,316	\$1,712	\$3,500	\$3,500	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$15,305	\$16,373	\$19,278	\$13,000	\$13,000	\$0	0.00%
Subtotal	\$354,519	\$133,641	\$98,978	\$94,560	\$91,500	(\$3,060)	-3.24%
1410 OFFICE OF THE PRINCIPAL							
111000 - COMP OF DIRECTORS	\$94,924	\$98,721	\$98,721	\$104,152	\$112,234	\$8,082	7.76%
112300 - COMP OF COORDINATOR	\$98,264	\$101,212	\$101,212	\$106,273	\$111,587	\$5,314	5.00%
112600 - COMP OF PRINCIPALS	\$3,579,114	\$3,649,496	\$3,668,225	\$3,819,866	\$4,139,309	\$319,443	8.36%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
112700 - COMP OF ASS'T PRINCIPALS	\$3,477,216	\$3,521,411	\$3,549,519	\$3,733,116	\$3,893,872	\$160,756	4.31%
114100 - COMP OF TEACHER ASS'TS	\$272,836	\$271,096	\$265,483	\$283,222	\$766,282	\$483,060	170.56%
115000 - COMP OF CLERICAL STAFF	\$2,916,369	\$3,040,515	\$3,007,822	\$3,178,405	\$3,374,293	\$195,888	6.16%
115100 - HOURLY PARA	\$1,248	\$0	\$0	\$0	\$0	\$0	0.00%
129100 - OVERTIME-FLSA	\$21,999	\$16,757	\$7,912	\$63,000	\$63,000	\$0	0.00%
152000 - COMP OF SUB TEACHERS	\$140	\$240	\$0	\$0	\$0	\$0	0.00%
154000 - CLERICAL - SUBS/OVERTIME	\$7,136	\$1,037	\$0	\$0	\$0	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$12,329	\$16,588	\$17,299	\$0	\$0	\$0	0.00%
210000 - FICA	\$752,483	\$772,214	\$784,765	\$817,522	\$898,310	\$80,788	9.88%
221000 - VRS (PLAN 1 & 2)	\$1,505,691	\$1,483,261	\$1,549,278	\$1,634,875	\$1,615,211	(\$19,664)	-1.20%
222000 - VRS (HYBRID)	\$120,301	\$184,605	\$213,557	\$223,412	\$427,346	\$203,934	91.28%
230000 - HOSPITALIZATION	\$1,459,486	\$1,457,154	\$1,586,778	\$1,457,768	\$1,444,722	(\$13,046)	-0.89%
230100 - RETIREE HEALTH INSURANCE	\$192,553	\$186,807	\$142,328	\$221,400	\$221,400	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$0	\$13,814	\$8,178	\$11,503	\$11,503	\$0	0.00%
231000 - DENTAL INSURANCE	\$72,328	\$75,689	\$77,122	\$78,015	\$81,093	\$3,078	3.95%
231100 - RETIREE DENTAL INSURANCE	\$6,962	\$7,962	\$6,762	\$7,937	\$7,937	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$135,819	\$139,348	\$142,130	\$150,493	\$155,186	\$4,693	3.12%
250000 - DISABILITY INS (PLAN 1&2)	\$24,168	\$24,900	\$24,767	\$23,465	\$23,197	(\$268)	-1.14%
251000 - DISABILITY INS (HYBRID)	\$2,538	\$3,393	\$3,706	\$3,211	\$6,142	\$2,931	91.28%
275000 - RETIREE HEALTH CREDIT	\$124,412	\$127,639	\$128,341	\$135,362	\$148,785	\$13,423	9.92%
280000 - RETIREE SICK LEAVE PAY	\$26,609	\$5,246	\$5,929	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$224,386	\$114,186	\$180,704	\$180,000	\$180,000	\$0	0.00%
300000 - PURCHASED SERVICES	\$22,155	\$14,583	\$122,745	\$36,569	\$36,569	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$765	\$4,174	\$285	\$6,803	\$6,803	\$0	0.00%
300600 - WORKER'S COMPENSATION	\$37,470	\$36,611	\$38,968	\$40,272	\$40,272	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$29,922	\$27,342	\$24,812	\$33,727	\$33,727	\$0	0.00%
520100 - POSTAGE	\$28,445	\$20,715	\$29,346	\$25,809	\$25,809	\$0	0.00%
520300 - TELEPHONE	\$34,891	\$27,299	\$28,971	\$43,864	\$43,864	\$0	0.00%
520400 - DATA COMMUNICATION LINES	\$148	\$162	\$231	\$240	\$240	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
540100 - LEASE/RENTALS	\$316,469	\$298,181	\$238,210	\$327,480	\$327,480	\$0	0.00%
550000 - TRAVEL	\$12,914	\$7,892	\$3,355	\$11,844	\$11,844	\$0	0.00%
580100 - DUES/LICENSES	\$69	\$986	\$641	\$1,053	\$1,053	\$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	\$610	\$1,030	\$1,090	\$1,010	\$1,010	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$932	\$1,029	\$3,144	\$4,642	\$4,642	\$0	0.00%
600100 - OFFICE SUPPLIES	\$140,452	\$85,588	\$74,788	\$63,716	\$63,716	\$0	0.00%
604100 - SCHOOL SUPPORT SUPPLIES	\$58,007	\$36,194	\$93,414	\$46,295	\$46,295	\$0	0.00%
606000 - FOOD	\$20,964	\$10,001	\$20,356	\$19,827	\$19,827	\$0	0.00%
615000 - REIMBURSEMENT-FACILITY USE	\$0	\$0	\$0	\$0	\$60,000	\$60,000	100.00%
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$0	\$239,121	\$239,121	100.00%
Subtotal	\$15,833,524	\$15,910,420	\$16,439,439	\$16,896,148	\$18,643,681	\$1,747,533	10.34%
2110 BOARD SERVICES							
111100 - COMP OF BOARD MEMBERS	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000	\$0	0.00%
115000 - COMP OF CLERICAL STAFF	\$50,137	\$57,241	\$59,697	\$61,722	\$64,808	\$3,086	5.00%
160000 - COMP - SUPPLEMENTS	\$1,264	\$809	\$152	\$0	\$0	\$0	0.00%
210000 - FICA	\$9,707	\$9,867	\$10,032	\$10,072	\$10,270	\$198	1.97%
221000 - VRS (PLAN 1 & 2)	\$7,806	\$8,735	\$9,258	\$10,259	\$10,772	\$513	5.00%
230000 - HOSPITALIZATION	\$28,184	\$42,565	\$53,600	\$48,131	\$48,131	\$0	0.00%
231000 - DENTAL INSURANCE	\$1,190	\$1,190	\$1,190	\$1,192	\$1,192	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$652	\$730	\$747	\$828	\$869	\$41	4.95%
250000 - DISABILITY INS (PLAN 1&2)	\$134	\$152	\$153	\$147	\$155	\$8	5.44%
275000 - RETIREE HEALTH CREDIT	\$597	\$669	\$674	\$747	\$785	\$38	5.09%
300000 - PURCHASED SERVICES	\$16,535	\$15,511	\$18,405	\$15,660	\$15,660	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$7,050	\$6,285	\$3,165	\$9,000	\$9,000	\$0	0.00%
550000 - TRAVEL	\$103	\$109	\$54	\$200	\$200	\$0	0.00%
580100 - DUES/LICENSES	\$12,693	\$12,693	\$12,693	\$12,700	\$12,700	\$0	0.00%
601900 - OTHER EXPENSES FOR BOARD	\$0	\$0	\$0	\$1,500	\$1,500	\$0	0.00%
Subtotal	\$220,054	\$240,555	\$254,721	\$256,158	\$260,042	\$3,884	1.52%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
2120 EXECUTIVE ADMIN SERVICES							
111000 - COMP OF DIRECTORS	\$142,438	\$146,712	\$146,712	\$154,048	\$153,376	(\$672)	-0.44%
111200 - COMP OF SUPERINTENDENT	\$239,116	\$205,000	\$213,686	\$215,000	\$215,000	\$0	0.00%
111500 - TRAVEL/CAR ALLOWANCE	\$7,500	\$10,000	\$5,833	\$0	\$0	\$0	0.00%
115000 - COMP OF CLERICAL STAFF	\$141,591	\$150,161	\$150,161	\$160,517	\$170,749	\$10,232	6.37%
129100 - OVERTIME-FLSA	\$107	\$0	\$0	\$0	\$0	\$0	0.00%
135000 - CLERICAL - PART-TIME	\$8,651	\$10,300	\$9,157	\$10,000	\$10,000	\$0	0.00%
154000 - CLERICAL - SUBS/OVERTIME	\$91,507	\$61,011	\$3,575	\$30,000	\$30,000	\$0	0.00%
210000 - FICA	\$40,258	\$39,666	\$36,041	\$37,057	\$36,207	(\$850)	-2.29%
221000 - VRS (PLAN 1 & 2)	\$82,779	\$84,815	\$89,900	\$92,841	\$94,432	\$1,591	1.71%
230000 - HOSPITALIZATION	\$47,970	\$47,237	\$46,373	\$60,694	\$41,576	(\$19,118)	-31.50%
230100 - RETIREE HEALTH INSURANCE	\$46,524	\$33,429	\$20,184	\$42,000	\$42,000	\$0	0.00%
231000 - DENTAL INSURANCE	\$2,316	\$2,158	\$1,931	\$2,791	\$1,697	(\$1,094)	-39.20%
231100 - RETIREE DENTAL INSURANCE	\$1,488	\$1,140	\$893	\$1,191	\$1,191	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$6,785	\$7,086	\$7,248	\$7,098	\$7,225	\$127	1.79%
250000 - DISABILITY INS (PLAN 1&2)	\$1,271	\$1,369	\$1,386	\$1,262	\$1,286	\$24	1.90%
270500 - SUPERINTENDENT'S ANNUITY	\$15,000	\$20,000	\$20,000	\$20,000	\$20,000	\$0	0.00%
275000 - RETIREE HEALTH CREDIT	\$6,335	\$6,491	\$6,545	\$6,760	\$6,877	\$117	1.73%
280000 - RETIREE SICK LEAVE PAY	\$0	\$24,404	\$25,911	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$0	\$4,158	\$38,965	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$655	\$37,290	\$0	\$5,050	\$5,050	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$4,729	\$4,400	\$895	\$5,000	\$5,000	\$0	0.00%
300200 - PRINTING/BINDING	\$331	\$340	\$0	\$550	\$550	\$0	0.00%
300600 - WORKER'S COMPENSATION	\$11,532	\$11,268	\$10,723	\$11,082	\$11,082	\$0	0.00%
318000 - LEGAL FEES	\$180,660	\$169,554	\$159,920	\$120,000	\$120,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$0	\$0	\$0	\$7,878	\$7,878	\$0	0.00%
332100 - LEASE/RENTAL CONTRACTS	\$0	\$0	\$0	\$3,599	\$3,599	\$0	0.00%
360000 - ADVERTISING	\$3,404	\$1,945	\$1,380	\$3,500	\$3,500	\$0	0.00%
520100 - POSTAGE	\$5,784	\$21,570	\$16,264	\$25,000	\$25,000	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
520200 - UPS SERVICE	\$909	\$849	\$598	\$1,769	\$1,769	\$0	0.00%
520300 - TELEPHONE	\$10,274	\$4,265	\$2,482	\$10,000	\$10,000	\$0	0.00%
530200 - UNEMPLOYMENT COMP INS	\$0	\$0	\$0	\$1,512	\$1,512	\$0	0.00%
540100 - LEASE/RENTALS	\$21,206	\$22,331	\$22,308	\$23,789	\$23,789	\$0	0.00%
550000 - TRAVEL	\$564	\$0	\$0	\$500	\$500	\$0	0.00%
580100 - DUES/LICENSES	\$7,530	\$6,456	\$6,000	\$7,639	\$7,639	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$2,172	\$551	\$1,419	\$2,900	\$2,900	\$0	0.00%
600100 - OFFICE SUPPLIES	\$5,401	\$3,942	\$4,339	\$5,032	\$5,032	\$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	\$251	\$442	\$0	\$575	\$575	\$0	0.00%
606000 - FOOD	\$1,003	\$631	\$0	\$0	\$0	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$664	\$378	\$0	\$1,000	\$1,000	\$0	0.00%
Subtotal	\$1,138,703	\$1,147,830	\$1,069,736	\$1,077,634	\$1,067,991	(\$9,643)	-0.89%
2130 PUBLIC INFORMATION							
111000 - COMP OF DIRECTORS	\$107,601	\$110,830	\$110,830	\$116,372	\$133,487	\$17,115	14.71%
112300 - COMP OF COORDINATOR	\$95,452	\$99,271	\$99,271	\$104,731	\$79,774	(\$24,957)	-23.83%
115000 - COMP OF CLERICAL STAFF	\$73,398	\$93,148	\$97,611	\$103,727	\$114,648	\$10,921	10.53%
135000 - CLERICAL - PART-TIME	\$4,537	\$688	\$2,735	\$8,000	\$8,000	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$21,171	\$9,368	\$0	\$38,000	\$38,000	\$0	0.00%
210000 - FICA	\$22,280	\$23,274	\$23,169	\$27,040	\$24,355	(\$2,685)	-9.93%
221000 - VRS (PLAN 1 & 2)	\$33,531	\$34,639	\$36,715	\$38,645	\$24,177	(\$14,468)	-37.44%
222000 - VRS (HYBRID)	\$9,441	\$8,272	\$10,875	\$11,477	\$26,262	\$14,785	128.82%
230000 - HOSPITALIZATION	\$22,283	\$23,779	\$32,823	\$24,188	\$32,536	\$8,348	34.51%
231000 - DENTAL INSURANCE	\$2,210	\$2,158	\$2,283	\$2,078	\$2,175	\$97	4.67%
240000 - GROUP LIFE INSURANCE	\$3,590	\$3,875	\$4,133	\$4,355	\$4,395	\$40	0.92%
250000 - DISABILITY INS (PLAN 1&2)	\$524	\$566	\$574	\$555	\$347	(\$208)	-37.48%
251000 - DISABILITY INS (HYBRID)	\$203	\$214	\$250	\$220	\$435	\$215	97.73%
275000 - RETIREE HEALTH CREDIT	\$3,289	\$3,106	\$3,462	\$3,650	\$3,671	\$21	0.58%
300000 - PURCHASED SERVICES	\$39,521	\$35,739	\$40,258	\$42,993	\$42,993	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$4,581	\$3,317	\$1,698	\$6,000	\$6,000	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
300200 - PRINTING/BINDING	\$3,003	\$3,580	\$1,762	\$3,500	\$3,500	\$0	0.00%
330800 - VEHICLE REPAIRS	\$289	\$0	\$0	\$0	\$0	\$0	0.00%
331000 - REPAIRS TO EQUIPMENT	\$2,492	\$999	\$287	\$3,500	\$3,500	\$0	0.00%
360000 - ADVERTISING	\$0	\$30	\$0	\$1,229	\$1,229	\$0	0.00%
540100 - LEASE/RENTALS	\$89,400	\$130,426	\$111,743	\$115,000	\$115,000	\$0	0.00%
550000 - TRAVEL	\$638	\$0	\$0	\$415	\$415	\$0	0.00%
580100 - DUES/LICENSES	\$1,225	\$9,730	\$1,155	\$1,300	\$1,300	\$0	0.00%
580600 - SUBSCRIPTIONS/JOURNALS	\$655	\$2,779	\$393	\$750	\$750	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$61,427	\$48,486	\$29,497	\$30,000	\$30,000	\$0	0.00%
600100 - OFFICE SUPPLIES	\$4,886	\$1,220	\$6,062	\$4,000	\$4,000	\$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	\$0	\$0	\$0	\$100	\$100	\$0	0.00%
603500 - COMPUTER SOFTWARE	\$529	\$166	\$11,028	\$8,780	\$8,780	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$6,280	\$13,032	\$10,778	\$10,000	\$10,000	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$34,046	\$0	\$17,845	\$28,000	\$28,000	\$0	0.00%
Subtotal	\$648,483	\$664,266	\$661,636	\$741,004	\$747,829	\$6,825	0.92%
2140 HUMAN RESOURCES							
111000 - COMP OF DIRECTORS	\$441,807	\$464,415	\$464,415	\$333,821	\$347,355	\$13,534	4.05%
111300 - COMP OF ASST SUPTS	\$0	\$0	\$0	\$166,803	\$175,143	\$8,340	5.00%
111600 - RECERTIFICATION SPCLST	\$95,253	\$108,826	\$85,655	\$90,207	\$93,932	\$3,725	4.13%
111700 - SPECIALISTS	\$79,528	\$83,052	\$76,216	\$87,620	\$96,045	\$8,425	9.62%
113500 - SUPERVISOR	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
115000 - COMP OF CLERICAL STAFF	\$290,932	\$299,423	\$277,735	\$297,770	\$319,507	\$21,737	7.30%
129100 - OVERTIME-FLSA	\$97	\$0	\$0	\$0	\$0	\$0	0.00%
135000 - CLERICAL - PART-TIME	\$25,118	\$29,046	\$19,988	\$23,000	\$23,000	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$1,002	\$1,077	\$1,002	\$0	\$0	\$0	0.00%
210000 - FICA	\$68,484	\$72,644	\$68,904	\$69,969	\$74,627	\$4,658	6.66%
221000 - VRS (PLAN 1 & 2)	\$125,208	\$128,419	\$114,419	\$115,450	\$115,997	\$547	0.47%
222000 - VRS (HYBRID)	\$16,524	\$20,534	\$35,440	\$44,650	\$63,933	\$19,283	43.19%
230000 - HOSPITALIZATION	\$79,146	\$86,273	\$94,750	\$81,089	\$73,227	(\$7,862)	-9.70%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
230100 - RETIREE HEALTH INSURANCE	\$161	\$7,598	\$7,760	\$9,600	\$9,600	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$39,416	\$37,891	\$15,552	\$0	\$0	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$0	\$5,555	\$4,306	\$5,371	\$8,253	\$2,882	53.66%
231000 - DENTAL INSURANCE	\$5,807	\$7,196	\$5,560	\$5,018	\$5,614	\$596	11.88%
231100 - RETIREE DENTAL INSURANCE	\$0	\$372	\$893	\$298	\$298	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$11,841	\$12,444	\$12,083	\$12,912	\$12,574	(\$338)	-2.62%
250000 - DISABILITY INS (PLAN 1&2)	\$1,933	\$2,099	\$1,780	\$1,656	\$1,663	\$7	0.42%
251000 - DISABILITY INS (HYBRID)	\$339	\$375	\$609	\$641	\$919	\$278	43.37%
275000 - RETIREE HEALTH CREDIT	\$10,847	\$11,399	\$10,910	\$11,662	\$13,106	\$1,444	12.38%
280000 - RETIREE SICK LEAVE PAY	\$2,944	\$578	\$0	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$21,030	\$44,618	\$16,341	\$55,000	\$89,000	\$34,000	61.82%
300000 - PURCHASED SERVICES	\$44,891	\$40,680	\$39,765	\$39,447	\$189,447	\$150,000	380.26%
300100 - PROFESSIONAL IMPROVEMENT	\$5,893	\$2,807	\$1,806	\$4,200	\$4,200	\$0	0.00%
300700 - RECRUITING EXPENSES	\$22,046	\$8,934	\$2,446	\$17,000	\$17,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$42,188	\$44,033	\$47,034	\$45,000	\$45,000	\$0	0.00%
360000 - ADVERTISING	\$0	\$0	\$223	\$500	\$500	\$0	0.00%
530200 - UNEMPLOYMENT COMP INS	\$0	\$0	\$0	\$2,000	\$2,000	\$0	0.00%
540100 - LEASE/RENTALS	\$4,057	\$3,158	\$2,452	\$4,080	\$4,080	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$10,876	\$21,802	\$12,726	\$11,500	\$11,500	\$0	0.00%
606000 - FOOD	\$684	\$900	\$140	\$1,000	\$1,000	\$0	0.00%
609200 - EMPLOYEE RECOGNITION PROG	\$9,270	\$2,906	\$14,233	\$9,500	\$9,500	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$3,182	\$1,358	\$365	\$3,500	\$3,500	\$0	0.00%
Subtotal	\$1,460,504	\$1,550,895	\$1,451,615	\$1,550,264	\$1,811,520	\$261,256	16.85%
2150 CONSTRUCTION MANAGEMENT							
111000 - COMP OF DIRECTORS	\$69,960	\$72,060	\$72,060	\$75,663	\$79,446	\$3,783	5.00%
210000 - FICA	\$4,994	\$5,190	\$5,250	\$5,312	\$5,525	\$213	4.01%
221000 - VRS (PLAN 1 & 2)	\$10,970	\$11,299	\$11,976	\$12,576	\$13,204	\$628	4.99%
230000 - HOSPITALIZATION	\$8,588	\$8,507	\$8,507	\$8,507	\$8,507	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
231000 - DENTAL INSURANCE	\$446	\$446	\$446	\$447	\$447	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$917	\$944	\$966	\$1,014	\$1,065	\$51	5.03%
250000 - DISABILITY INS (PLAN 1&2)	\$161	\$179	\$182	\$181	\$190	\$9	4.97%
275000 - RETIREE HEALTH CREDIT	\$840	\$865	\$872	\$916	\$962	\$46	5.02%
281000 - ANNUAL LEAVE PAYOFF	\$0	\$4,003	\$2,669	\$0	\$0	\$0	0.00%
Subtotal	\$96,876	\$103,493	\$102,927	\$104,616	\$109,346	\$4,730	4.52%
2160 FISCAL SERVICES							
111000 - COMP OF DIRECTORS	\$109,183	\$113,333	\$120,898	\$126,795	\$133,135	\$6,340	5.00%
111300 - COMP OF ASST SUPTS	\$153,445	\$139,517	\$80,649	\$165,948	\$174,245	\$8,297	5.00%
111500 - TRAVEL/CAR ALLOWANCE	\$3,150	\$3,850	\$0	\$0	\$0	\$0	0.00%
113000 - COMP-PROF SUPV PERSONNEL	\$241,864	\$284,895	\$225,106	\$237,487	\$249,361	\$11,874	5.00%
113500 - SUPERVISOR	\$0	\$0	\$62,099	\$100,921	\$105,967	\$5,046	5.00%
115000 - COMP OF CLERICAL STAFF	\$486,149	\$444,377	\$451,705	\$524,789	\$598,149	\$73,360	13.98%
210000 - FICA	\$69,357	\$69,319	\$67,772	\$82,105	\$88,334	\$6,229	7.59%
221000 - VRS (PLAN 1 & 2)	\$119,066	\$113,375	\$117,001	\$104,026	\$154,210	\$50,184	48.24%
222000 - VRS (HYBRID)	\$36,267	\$41,738	\$38,454	\$43,860	\$55,357	\$11,497	26.21%
230000 - HOSPITALIZATION	\$161,069	\$136,277	\$158,986	\$150,426	\$174,628	\$24,202	16.09%
230100 - RETIREE HEALTH INSURANCE	\$0	\$5,820	\$15,007	\$8,400	\$8,400	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$0	\$0	\$1,670	\$0	\$3,340	\$3,340	100.00%
231000 - DENTAL INSURANCE	\$8,868	\$7,285	\$7,226	\$7,147	\$8,638	\$1,491	20.85%
231100 - RETIREE DENTAL INSURANCE	\$0	\$223	\$645	\$100	\$100	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$12,977	\$12,959	\$12,534	\$11,928	\$16,152	\$4,224	35.41%
250000 - DISABILITY INS (PLAN 1&2)	\$1,908	\$1,899	\$1,887	\$1,494	\$2,214	\$720	48.19%
251000 - DISABILITY INS (HYBRID)	\$767	\$731	\$633	\$631	\$795	\$164	25.99%
275000 - RETIREE HEALTH CREDIT	\$11,888	\$11,871	\$11,318	\$10,774	\$15,266	\$4,492	41.69%
281000 - ANNUAL LEAVE PAYOFF	\$24,020	\$0	\$1,769	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$36,917	\$31,606	\$35,206	\$41,066	\$41,066	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$3,863	\$3,879	\$8,744	\$6,000	\$6,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$0	\$14,370	\$8,822	\$16,370	\$16,370	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
550000 - TRAVEL	\$292	\$161	\$33	\$300	\$300	\$0	0.00%
580100 - DUES/LICENSES	\$1,310	\$910	\$1,085	\$2,000	\$2,000	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$19,407	\$5,788	\$27,542	\$5,320	\$5,320	\$0	0.00%
606000 - FOOD	\$1,173	\$0	\$0	\$350	\$350	\$0	0.00%
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$0	\$70,000	\$70,000	100.00%
Subtotal	\$1,502,938	\$1,444,183	\$1,467,589	\$1,648,238	\$1,929,697	\$281,459	17.08%
2170 PURCHASING							
112300 - COMP OF COORDINATOR	\$80,405	\$90,048	\$90,048	\$95,001	\$99,751	\$4,750	5.00%
115000 - COMP OF CLERICAL STAFF	\$48,918	\$55,629	\$55,413	\$58,461	\$61,384	\$2,923	5.00%
210000 - FICA	\$9,046	\$10,278	\$10,541	\$11,019	\$11,374	\$355	3.22%
221000 - VRS (PLAN 1 & 2)	\$20,259	\$22,808	\$24,176	\$25,507	\$26,782	\$1,275	5.00%
230000 - HOSPITALIZATION	\$31,542	\$31,212	\$32,413	\$29,464	\$29,464	\$0	0.00%
231000 - DENTAL INSURANCE	\$1,483	\$1,604	\$1,538	\$1,489	\$1,489	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$1,693	\$1,905	\$1,949	\$2,058	\$2,160	\$102	4.96%
250000 - DISABILITY INS (PLAN 1&2)	\$330	\$383	\$388	\$367	\$385	\$18	4.90%
275000 - RETIREE HEALTH CREDIT	\$1,551	\$1,746	\$1,760	\$1,858	\$1,950	\$92	4.95%
300000 - PURCHASED SERVICES	\$2,293	\$2,590	\$2,315	\$1,932	\$1,932	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$3,112	\$1,500	\$1,113	\$1,680	\$1,680	\$0	0.00%
580100 - DUES/LICENSES	\$675	(\$214)	\$620	\$1,500	\$1,500	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$0	\$0	\$2,417,204	\$0	\$1,500,000	\$1,500,000	100.00%
Subtotal	\$201,304	\$219,490	\$2,641,277	\$230,336	\$1,739,851	\$1,509,515	655.35%
2220 HEALTH SERVICES							
111000 - COMP OF DIRECTORS	\$0	\$0	\$113,045	\$118,697	\$131,637	\$12,940	10.90%
113100 - COMP OF SCHOOL NURSES	\$1,383,833	\$1,440,104	\$1,473,326	\$1,532,592	\$2,049,769	\$517,177	33.75%
113500 - SUPERVISOR	\$97,637	\$100,567	\$0	\$0	\$0	\$0	0.00%
113900 - COMP OF THERAPISTS	\$654,158	\$752,931	\$830,206	\$880,396	\$972,828	\$92,432	10.50%
114800 - CLINICAL ASSISTANTS	\$58,947	\$127,613	\$130,081	\$137,236	\$130,813	(\$6,423)	-4.68%
115000 - COMP OF CLERICAL STAFF	\$33,207	\$37,063	\$30,886	\$39,989	\$0	(\$39,989)	-100.00%
133900 - THERAPISTS - PART-TIME	\$105,799	\$42,928	\$97,265	\$100,000	\$100,000	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
152100 - COMP-NURSING SUBSTITUTE	\$95,786	\$66,659	\$43,473	\$75,000	\$75,000	\$0	0.00%
160000 - COMP - SUPPLEMENTS	\$2,292	\$0	\$0	\$0	\$0	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$69,255	\$104,154	\$71,177	\$62,000	\$62,000	\$0	0.00%
162000 - NON-CONTRACTED COMP	\$17,253	\$838	\$0	\$10,000	\$10,000	\$0	0.00%
210000 - FICA	\$181,570	\$192,621	\$204,234	\$212,321	\$212,839	\$519	0.24%
221000 - VRS (PLAN 1 & 2)	\$152,045	\$166,617	\$177,580	\$190,426	\$182,168	(\$8,258)	-4.34%
222000 - VRS (HYBRID)	\$183,667	\$204,443	\$231,344	\$244,173	\$340,288	\$96,115	39.36%
230000 - HOSPITALIZATION	\$394,167	\$450,984	\$518,055	\$486,721	\$500,228	\$13,507	2.78%
230100 - RETIREE HEALTH INSURANCE	\$15,398	\$6,295	\$117	\$13,200	\$13,200	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$0	\$5,739	\$3,783	\$4,540	\$4,540	\$0	0.00%
231000 - DENTAL INSURANCE	\$19,561	\$25,431	\$25,738	\$26,207	\$30,247	\$4,040	15.42%
231100 - RETIREE DENTAL INSURANCE	\$74	\$0	\$0	\$2,462	\$2,462	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$28,010	\$31,000	\$32,970	\$35,129	\$40,989	\$5,860	16.68%
250000 - DISABILITY INS (PLAN 1&2)	\$2,777	\$3,152	\$3,152	\$2,947	\$2,757	(\$190)	-6.45%
251000 - DISABILITY INS (HYBRID)	\$3,856	\$3,712	\$3,935	\$3,513	\$4,890	\$1,377	39.20%
275000 - RETIREE HEALTH CREDIT	\$25,608	\$28,398	\$29,771	\$31,662	\$38,058	\$6,396	20.20%
300000 - PURCHASED SERVICES	\$698,900	\$569,335	\$434,615	\$721,933	\$1,146,933	\$425,000	58.87%
300100 - PROFESSIONAL IMPROVEMENT	\$7,197	\$3,312	\$1,330	\$4,000	\$4,000	\$0	0.00%
311000 - MEDICAL SERVICES	\$126	\$0	\$1,462	\$500	\$500	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$9,248	\$22,953	\$21,840	\$14,950	\$14,950	\$0	0.00%
540100 - LEASE/RENTALS	\$427	\$785	\$958	\$1,000	\$1,000	\$0	0.00%
550000 - TRAVEL	\$9,895	\$6,921	\$3,657	\$9,900	\$9,900	\$0	0.00%
580100 - DUES/LICENSES	\$0	\$0	\$2,744	\$3,100	\$3,100	\$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	\$4,527	\$7,055	\$4,790	\$5,225	\$5,225	\$0	0.00%
600100 - OFFICE SUPPLIES	\$4,018	\$3,329	\$3,957	\$4,000	\$4,000	\$0	0.00%
600400 - MEDICAL & DENTAL SUPPLIES	\$56,559	\$22,279	\$39,681	\$44,000	\$68,940	\$24,940	56.68%
603500 - COMPUTER SOFTWARE	\$0	\$0	\$0	\$1,000	\$1,000	\$0	0.00%
606000 - FOOD	\$645	\$340	\$512	\$1,000	\$1,000	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$0	\$300,000	\$300,000	100.00%
Subtotal	\$4,316,443	\$4,433,852	\$4,596,568	\$5,019,818	\$6,465,261	\$1,445,443	28.79%
2230 PSYCHOLOGICAL SERVICES							
113200 - COMP OF PSYCHOLOGISTS	\$953,749	\$888,729	\$669,511	\$975,695	\$1,165,662	\$189,967	19.47%
160000 - COMP - SUPPLEMENTS	\$1,323	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$70,083	\$65,333	\$57,392	\$72,040	\$86,157	\$14,117	19.60%
221000 - VRS (PLAN 1 & 2)	\$122,079	\$95,083	\$69,433	\$69,930	\$74,570	\$4,640	6.64%
222000 - VRS (HYBRID)	\$19,620	\$29,541	\$22,458	\$23,670	\$102,977	\$79,307	335.05%
230000 - HOSPITALIZATION	\$84,939	\$90,141	\$78,574	\$107,470	\$113,742	\$6,272	5.84%
231000 - DENTAL INSURANCE	\$5,086	\$5,904	\$4,497	\$5,857	\$5,861	\$4	0.06%
240000 - GROUP LIFE INSURANCE	\$11,715	\$10,412	\$7,409	\$11,462	\$14,323	\$2,861	24.96%
250000 - DISABILITY INS (PLAN 1&2)	\$2,101	\$1,833	\$1,449	\$1,292	\$1,303	\$11	0.85%
251000 - DISABILITY INS (HYBRID)	\$415	\$513	\$363	\$340	\$1,479	\$1,139	335.00%
271000 - ANNUITY FOR NON-VRS EMP.	\$500	\$1,450	\$1,500	\$1,800	\$1,800	\$0	0.00%
275000 - RETIREE HEALTH CREDIT	\$10,728	\$9,538	\$6,690	\$6,817	\$12,933	\$6,116	89.72%
281000 - ANNUAL LEAVE PAYOFF	\$827	\$2,022	\$1,930	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$60,933	\$199,734	\$128,422	\$146,095	\$171,095	\$25,000	17.11%
550000 - TRAVEL	\$5,548	\$3,032	\$880	\$4,000	\$4,000	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$17,184	\$20,568	\$38,996	\$19,500	\$94,500	\$75,000	384.62%
650000 - DONATIONS-SPECIAL PROGRAM	\$250	\$0	\$0	\$550	\$550	\$0	0.00%
Subtotal	\$1,367,079	\$1,425,978	\$1,209,639	\$1,446,518	\$1,850,952	\$404,434	27.96%
3100 TRANSP - MGMT & DIRECTION							
111000 - COMP OF DIRECTORS	\$120,556	\$123,664	\$124,173	\$130,382	\$136,901	\$6,519	5.00%
112300 - COMP OF COORDINATOR	\$145,181	\$158,540	\$157,245	\$111,948	\$117,546	\$5,598	5.00%
113000 - COMP-PROF SUPV PERSONNEL	\$80,802	\$84,035	\$84,035	\$168,151	\$176,559	\$8,408	5.00%
113500 - SUPERVISOR	\$77,755	\$80,866	\$80,866	\$86,568	\$90,896	\$4,328	5.00%
114000 - COMP-TECHNICAL PERSONNEL	\$181,993	\$236,808	\$239,315	\$253,972	\$266,671	\$12,699	5.00%
115000 - COMP OF CLERICAL STAFF	\$223,578	\$235,535	\$236,658	\$247,394	\$259,810	\$12,416	5.02%
154000 - CLERICAL - SUBS/OVERTIME	\$11,138	\$95	\$0	\$2,000	\$2,000	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
161000 - SUPPLEMENTAL PAY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$60,825	\$67,292	\$68,740	\$70,962	\$76,869	\$5,907	8.32%
221000 - VRS (PLAN 1 & 2)	\$128,889	\$135,265	\$143,374	\$151,302	\$154,184	\$2,882	1.90%
222000 - VRS (HYBRID)	\$0	\$7,157	\$7,586	\$8,004	\$17,007	\$9,003	112.48%
230000 - HOSPITALIZATION	\$142,914	\$141,166	\$155,005	\$141,175	\$127,970	(\$13,205)	-9.35%
230100 - RETIREE HEALTH INSURANCE	\$196,267	\$138,237	\$87,160	\$180,000	\$180,000	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$117,006	\$118,751	\$48,758	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$6,541	\$6,546	\$6,521	\$6,554	\$5,513	(\$1,041)	-15.88%
231100 - RETIREE DENTAL INSURANCE	\$5,479	\$4,314	\$3,597	\$4,463	\$4,463	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$10,768	\$11,883	\$12,171	\$12,851	\$13,810	\$959	7.46%
250000 - DISABILITY INS (PLAN 1&2)	\$2,176	\$2,377	\$2,403	\$2,213	\$2,260	\$47	2.12%
251000 - DISABILITY INS (HYBRID)	\$0	\$130	\$129	\$115	\$245	\$130	113.04%
271000 - ANNUITY FOR NON-VRS EMP.	\$117	\$0	\$0	\$0	\$0	\$0	0.00%
275000 - RETIREE HEALTH CREDIT	\$9,864	\$10,899	\$10,991	\$11,604	\$12,471	\$867	7.47%
280000 - RETIREE SICK LEAVE PAY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$3,670	\$4,033	\$5,131	\$7,400	\$41,400	\$34,000	459.46%
300000 - PURCHASED SERVICES	\$1,427	\$0	\$0	\$0	\$0	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$8,692	\$7,576	\$1,280	\$6,021	\$6,021	\$0	0.00%
331000 - REPAIRS TO EQUIPMENT	\$114	\$0	\$0	\$300	\$300	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$45,232	\$216,800	\$236,303	\$237,000	\$237,000	\$0	0.00%
510100 - ELECTRICITY	\$23,026	\$22,543	\$21,409	\$24,000	\$24,000	\$0	0.00%
510300 - WATER/SEWAGE FEES	\$2,086	\$1,404	\$1,356	\$2,000	\$2,000	\$0	0.00%
520300 - TELEPHONE	\$3,328	\$2,826	\$3,068	\$2,500	\$2,500	\$0	0.00%
530200 - UNEMPLOYMENT COMP INS	\$1,281	\$6,102	\$30,858	\$3,000	\$3,000	\$0	0.00%
540100 - LEASE/RENTALS	\$4,032	\$3,648	\$3,297	\$4,100	\$4,100	\$0	0.00%
550000 - TRAVEL	\$980	\$212	\$0	\$400	\$400	\$0	0.00%
600100 - OFFICE SUPPLIES	\$8,626	\$8,484	\$9,214	\$7,084	\$7,084	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$0	\$229	\$3,090	\$3,000	\$3,000	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
650000 - DONATIONS-SPECIAL PROGRAM	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$0	\$0	\$2,411	\$2,954	\$2,954	\$0	0.00%
Subtotal	\$1,624,340	\$1,869,454	\$1,870,862	\$1,889,417	\$1,978,934	\$89,517	4.74%
3200 VEHICLE OPERATION SVCS							
113000 - COMP-PROF SUPV PERSONNEL	\$8,880	\$0	\$10,860	\$0	\$0	\$0	0.00%
117000 - DRIVER PAY	\$6,318,186	\$6,933,318	\$5,880,028	\$6,284,520	\$7,221,304	\$936,784	14.91%
128200 - DRIVER OVER 20 HOURS	\$478,655	\$0	\$0	\$1,100,000	\$1,161,781	\$61,781	5.62%
128400 - DRIVER OVER 40 HOURS	\$20,372	\$0	\$0	\$23,305	\$23,305	\$0	0.00%
128500 - AIDES OVER 20 HOURS	\$101,262	\$0	\$0	\$180,000	\$180,000	\$0	0.00%
128600 - AIDES OVER 40 HOURS	\$4,395	\$0	\$0	\$10,000	\$10,000	\$0	0.00%
128800 - NON-CONTRACT DRIVER > 40	\$2,828	\$0	\$0	\$7,500	\$7,500	\$0	0.00%
129200 - DRIVER TRAINING	\$21,363	\$15,870	\$10,231	\$39,600	\$39,600	\$0	0.00%
129400 - NON-CONTRACT AIDES > 40	\$945	\$0	\$0	\$8,000	\$8,000	\$0	0.00%
129600 - BUS AIDE TRAINING	\$3,544	\$5,007	\$2,609	\$11,088	\$11,088	\$0	0.00%
134000 - COMP OF BUS AIDES	\$883,442	\$968,077	\$830,913	\$791,421	\$799,502	\$8,081	1.02%
154400 - NON-CONTRACTED DRIVER	\$318,148	\$246,368	\$106,688	\$335,000	\$415,000	\$80,000	23.88%
154500 - NON-CONTRACTED BUS AIDE	\$333,675	\$407,597	\$160,399	\$365,000	\$465,000	\$100,000	27.40%
161000 - SUPPLEMENTAL PAY	\$496,504	\$293,547	\$201,101	\$746,145	\$746,145	\$0	0.00%
199700 - ATTENDANCE BONUS	\$33,237	\$34,225	\$268	\$35,000	\$35,000	\$0	0.00%
210000 - FICA	\$604,380	\$597,594	\$504,335	\$684,077	\$558,387	(\$125,690)	-18.37%
221000 - VRS (PLAN 1 & 2)	\$228,653	\$230,071	\$223,295	\$250,262	\$270,168	\$19,906	7.95%
222000 - VRS (HYBRID)	\$86,386	\$103,747	\$116,136	\$119,899	\$342,986	\$223,087	186.06%
230000 - HOSPITALIZATION	\$2,743,542	\$2,885,626	\$2,840,678	\$2,912,744	\$2,751,232	(\$161,512)	-5.55%
230100 - RETIREE HEALTH INSURANCE	\$0	\$12,827	\$34,560	\$13,800	\$13,800	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$0	\$7,240	\$8,097	\$9,598	\$9,598	\$0	0.00%
231000 - DENTAL INSURANCE	\$133,328	\$144,702	\$129,295	\$142,905	\$129,939	(\$12,966)	-9.07%
231100 - RETIREE DENTAL INSURANCE	\$0	\$595	\$1,215	\$596	\$596	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$65,366	\$69,385	\$68,259	\$74,134	\$86,710	\$12,576	16.96%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
250000 - DISABILITY INS (PLAN 1&2)	\$18,235	\$16,778	\$14,839	\$11,347	\$11,459	\$112	0.99%
251000 - DISABILITY INS (HYBRID)	\$4,574	\$6,061	\$6,441	\$4,292	\$8,395	\$4,103	95.60%
271000 - ANNUITY FOR NON-VRS EMP.	\$14,057	\$12,377	\$8,235	\$11,900	\$5,300	(\$6,600)	-55.46%
275000 - RETIREE HEALTH CREDIT	\$0	\$7	\$24,318	\$26,639	\$43,633	\$16,994	63.79%
280000 - RETIREE SICK LEAVE PAY	\$24,721	\$12,219	\$29,301	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$204,598	\$18,529	\$14,033	\$12,000	\$14,000	\$2,000	16.67%
300600 - WORKER'S COMPENSATION	\$180,107	\$175,979	\$170,276	\$175,979	\$175,979	\$0	0.00%
300800 - STAFF TRAINING	\$3,703	\$1,560	\$7,366	\$4,305	\$4,305	\$0	0.00%
300900 - STUDENT TRAINING	\$1,162	\$678	\$0	\$0	\$0	\$0	0.00%
311000 - MEDICAL SERVICES	\$18,104	\$22,589	\$26,187	\$27,000	\$27,000	\$0	0.00%
330800 - VEHICLE REPAIRS	\$16,562	\$8,744	\$10,454	\$12,000	\$12,000	\$0	0.00%
331000 - REPAIRS TO EQUIPMENT	\$390	\$0	\$0	\$2,500	\$2,500	\$0	0.00%
342000 - IN-LIEU-OF TRANSPORTATION	\$58,973	\$29,478	\$24,575	\$39,000	\$39,000	\$0	0.00%
343000 - TRANS SERVICE BY CONTRACT	\$197,785	\$222,459	\$123,665	\$344,000	\$1,762,316	\$1,418,316	412.30%
360000 - ADVERTISING	\$1,320	\$0	\$0	\$900	\$900	\$0	0.00%
520100 - POSTAGE	\$45	\$55	\$19	\$300	\$300	\$0	0.00%
530900 - FLEET INSURANCE	\$96,604	\$97,713	\$91,412	\$97,713	\$97,713	\$0	0.00%
550000 - TRAVEL	\$546	\$778	\$31	\$500	\$500	\$0	0.00%
580100 - DUES/LICENSES	\$65	\$0	\$400	\$1,530	\$1,530	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$1,475,465	\$1,013,910	\$537,611	\$987,765	\$987,765	\$0	0.00%
601200 - OTHER OPERATING SUPPLIES	\$10,339	\$14,671	\$9,026	\$9,662	\$9,662	\$0	0.00%
615200 - TRAINING MATERIALS	\$0	\$0	\$0	\$1,000	\$1,000	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$15,214,445	\$14,610,957	\$12,579,192	\$15,914,926	\$18,491,898	\$2,576,973	16.19%
3400 VEHICLE MAINTENANCE SVCS							
330900 - BUS REPAIRS	\$2,051,102	\$1,728,537	\$1,552,306	\$2,166,306	\$2,237,916	\$71,610	3.31%
331000 - REPAIRS TO EQUIPMENT	\$37,820	\$47,318	\$1,831	\$40,000	\$40,000	\$0	0.00%
331400 - OTHER BUS REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$2,088,922	\$1,775,855	\$1,554,136	\$2,206,306	\$2,277,916	\$71,610	3.25%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
4100 MAINT - MGMT & DIRECTION							
111000 - COMP OF DIRECTORS	\$109,711	\$113,003	\$113,003	\$118,653	\$124,586	\$5,933	5.00%
113600 - SUPERVISOR - MAINTENANCE	\$199,594	\$208,250	\$208,250	\$218,662	\$229,596	\$10,934	5.00%
115000 - COMP OF CLERICAL STAFF	\$149,309	\$175,791	\$172,055	\$179,100	\$186,355	\$7,255	4.05%
210000 - FICA	\$32,173	\$35,098	\$35,195	\$36,332	\$38,294	\$1,962	5.40%
221000 - VRS (PLAN 1 & 2)	\$41,050	\$47,783	\$62,718	\$55,589	\$55,295	(\$294)	-0.53%
222000 - VRS (HYBRID)	\$28,421	\$25,316	\$24,640	\$25,912	\$34,547	\$8,635	33.32%
230000 - HOSPITALIZATION	\$89,228	\$90,981	\$99,973	\$93,516	\$91,412	(\$2,104)	-2.25%
230100 - RETIREE HEALTH INSURANCE	\$245,911	\$207,039	\$148,027	\$252,000	\$252,000	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$135,402	\$125,284	\$50,170	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$4,417	\$4,192	\$4,903	\$4,668	\$4,467	(\$201)	-4.31%
231100 - RETIREE DENTAL INSURANCE	\$7,909	\$7,810	\$6,595	\$8,034	\$8,034	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$5,953	\$6,432	\$6,580	\$6,923	\$7,247	\$324	4.68%
250000 - DISABILITY INS (PLAN 1&2)	\$672	\$866	\$917	\$861	\$794	(\$67)	-7.78%
251000 - DISABILITY INS (HYBRID)	\$599	\$438	\$394	\$372	\$497	\$125	33.60%
275000 - RETIREE HEALTH CREDIT	\$5,212	\$5,395	\$6,677	\$5,932	\$6,545	\$613	10.33%
280000 - RETIREE SICK LEAVE PAY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$2,550	\$2,250	\$2,571	\$5,000	\$39,000	\$34,000	680.00%
300000 - PURCHASED SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$4,821	\$5,315	\$2,096	\$7,000	\$7,000	\$0	0.00%
311000 - MEDICAL SERVICES	\$1,060	\$1,221	\$1,245	\$1,000	\$1,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
520300 - TELEPHONE	\$5,412	\$6,161	\$6,107	\$6,000	\$6,000	\$0	0.00%
530200 - UNEMPLOYMENT COMP INS	\$2,446	\$1,512	\$0	\$2,500	\$2,500	\$0	0.00%
540100 - LEASE/RENTALS	\$3,027	\$2,453	\$2,517	\$2,600	\$2,600	\$0	0.00%
550000 - TRAVEL	\$34	\$0	\$89	\$100	\$100	\$0	0.00%
600100 - OFFICE SUPPLIES	\$6,681	\$7,976	\$9,724	\$6,000	\$6,000	\$0	0.00%
Subtotal	\$1,081,593	\$1,113,974	\$1,042,691	\$1,036,754	\$1,103,869	\$67,115	6.47%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
4200 BUILDING SERVICES							
111500 - TRAVEL/CAR ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
116100 - COMP OF MAINT EMPLOYEES	\$2,641,787	\$2,795,494	\$2,812,304	\$3,004,773	\$3,167,199	\$162,426	5.41%
119100 - COMP OF CUSTODIANS	\$2,545,917	\$2,762,612	\$2,555,589	\$3,010,617	\$3,150,418	\$139,801	4.64%
126100 - COMP OF MAINTENANCE - O/T	\$145,921	\$77,913	\$44,172	\$68,000	\$68,000	\$0	0.00%
129000 - CUSTODIANS/OVERTIME/SUBS	\$183,777	\$120,973	\$82,261	\$119,922	\$119,922	\$0	0.00%
129700 - HOURLY CUSTODIAN	\$1,216,297	\$1,754,212	\$1,597,139	\$1,408,750	\$2,055,200	\$646,450	45.89%
136100 - MAINTENANCE - SUMMER	\$205,119	\$149,445	\$140,811	\$210,994	\$251,901	\$40,907	19.39%
161000 - SUPPLEMENTAL PAY	\$0	\$1,863	\$7,336	\$0	\$0	\$0	0.00%
163000 - FACILITY USE - OVERTIME	\$25,728	\$25,991	\$19,664	\$25,000	\$25,000	\$0	0.00%
210000 - FICA	\$497,872	\$552,816	\$536,425	\$644,289	\$499,052	(\$145,237)	-22.54%
221000 - VRS (PLAN 1 & 2)	\$365,860	\$372,956	\$389,454	\$399,790	\$387,004	(\$12,786)	-3.20%
222000 - VRS (HYBRID)	\$110,967	\$128,982	\$151,072	\$155,997	\$269,043	\$113,046	72.47%
230000 - HOSPITALIZATION	\$1,307,327	\$1,277,570	\$1,383,573	\$1,353,239	\$1,320,542	(\$32,697)	-2.42%
230500 - HSA CONTRIBUTION EXPENSE	\$0	\$1,580	\$1,580	\$2,108	\$6,906	\$4,798	227.61%
231000 - DENTAL INSURANCE	\$58,257	\$57,008	\$56,359	\$60,706	\$57,876	(\$2,830)	-4.66%
231100 - RETIREE DENTAL INSURANCE	\$0	\$74	\$669	\$893	\$893	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$66,333	\$69,916	\$70,818	\$79,454	\$82,708	\$3,254	4.10%
250000 - DISABILITY INS (PLAN 1&2)	\$10,766	\$10,920	\$10,412	\$9,283	\$8,929	(\$354)	-3.81%
251000 - DISABILITY INS (HYBRID)	\$4,296	\$4,636	\$5,066	\$4,240	\$6,187	\$1,947	45.92%
275000 - RETIREE HEALTH CREDIT	\$20,166	\$21,160	\$39,519	\$40,240	\$47,535	\$7,295	18.13%
280000 - RETIREE SICK LEAVE PAY	\$1,514	\$2,942	\$4,303	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$60,059	\$48,577	\$46,564	\$56,000	\$56,000	\$0	0.00%
300000 - PURCHASED SERVICES	\$799,093	\$224,969	\$1,914,378	\$200,000	\$818,228	\$618,228	309.11%
300600 - WORKER'S COMPENSATION	\$119,063	\$116,333	\$112,570	\$116,340	\$116,340	\$0	0.00%
301700 - UNIFORM RENTALS	\$13,773	\$14,663	\$18,525	\$14,024	\$14,024	\$0	0.00%
313300 - TESTING SERVICES	\$43,898	\$39,352	\$50,520	\$20,000	\$20,000	\$0	0.00%
331000 - REPAIRS TO EQUIPMENT	\$93,244	\$160,165	\$122,732	\$100,000	\$100,000	\$0	0.00%
331100 - MAINT SERVICES - BLDGS	\$110,893	\$116,899	\$45,056	\$80,000	\$80,000	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
332000 - MAINTENANCE CONTRACTS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
333000 - D P SOFTWARE SUPPORT	\$46,039	\$47,836	\$50,022	\$47,836	\$47,836	\$0	0.00%
510100 - ELECTRICITY	\$5,305,292	\$5,035,522	\$4,826,911	\$5,300,000	\$5,300,000	\$0	0.00%
510200 - FUEL OIL/GAS	\$1,502,254	\$1,250,325	\$1,679,653	\$1,500,000	\$1,500,000	\$0	0.00%
510300 - WATER/SEWAGE FEES	\$758,883	\$756,844	\$511,406	\$800,000	\$800,000	\$0	0.00%
520300 - TELEPHONE	\$14,800	\$14,845	\$14,698	\$12,000	\$12,000	\$0	0.00%
530000 - FIRE & LIABILITY INS	\$325,960	\$323,907	\$295,590	\$324,000	\$324,000	\$0	0.00%
540100 - LEASE/RENTALS	\$0	\$0	\$0	\$768	\$768	\$0	0.00%
550000 - TRAVEL	\$9	\$0	\$0	\$100	\$100	\$0	0.00%
580100 - DUES/LICENSES	\$8,633	\$7,734	\$8,182	\$9,000	\$9,000	\$0	0.00%
600500 - CUSTODIAL SUPPLIES	\$450,163	\$612,335	\$373,871	\$200,000	\$200,000	\$0	0.00%
600700 - BUILDING SUPPLIES	\$329,123	\$242,998	\$241,088	\$200,774	\$202,325	\$1,551	0.77%
600900 - REPAIR PARTS/SUPPLIES	\$398,513	\$508,369	\$371,000	\$115,918	\$115,918	\$0	0.00%
601200 - OTHER OPERATING SUPPLIES	\$5,200	\$9,566	\$19,077	\$6,027	\$6,027	\$0	0.00%
601700 - UNIFORMS	\$748	\$2,420	\$191	\$2,000	\$2,000	\$0	0.00%
601800 - SAFETY SUPPLIES	\$2,409	\$72	\$1,659	\$1,300	\$1,300	\$0	0.00%
609900 - MAINTENANCE SUPPLIES	\$44,466	\$0	\$0	\$10,575	\$10,575	\$0	0.00%
615000 - REIMBURSEMENT-FACILTY USE	\$0	\$0	\$0	\$2,795	\$42,795	\$40,000	1431.13%
615700 - FURNISHINGS-NEW UNDER 5K	\$0	\$0	\$0	\$0	\$600,000	\$600,000	100.00%
615800 - FURNISHINGS-REPL-UNDER 5K	\$206,863	\$41,217	\$0	\$111,000	\$111,000	\$0	0.00%
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$0	\$315,604	\$315,604	100.00%
Subtotal	\$20,047,282	\$19,766,679	\$20,834,088	\$19,828,753	\$22,330,155	\$2,501,402	12.62%
4300 GROUNDS SERVICES							
300000 - PURCHASED SERVICES	\$153,919	\$95,444	\$85,809	\$100,000	\$100,000	\$0	0.00%
331000 - REPAIRS TO EQUIPMENT	\$13,600	\$17,336	\$25,485	\$15,000	\$15,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$9,243	\$5,854	\$8,188	\$7,500	\$7,500	\$0	0.00%
540100 - LEASE/RENTALS	\$10,757	\$8,845	\$10,867	\$11,663	\$11,663	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
600600 - AGRICULTURAL SUPPLIES	\$28,557	\$19,764	\$18,896	\$19,556	\$19,556	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$39,560	\$10,741	\$20,365	\$15,000	\$15,000	\$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	\$38,796	\$25,668	\$23,952	\$35,000	\$35,000	\$0	0.00%
Subtotal	\$294,431	\$183,653	\$193,562	\$203,719	\$203,719	\$0	0.00%
4400 EQUIPMENT SERVICES							
331000 - REPAIRS TO EQUIPMENT	\$36,935	\$28,979	\$30,913	\$35,000	\$35,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$242,769	\$223,790	\$274,894	\$201,000	\$201,000	\$0	0.00%
600700 - BUILDING SUPPLIES	\$15,167	\$2,552	\$5,273	\$6,000	\$6,000	\$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	\$27,308	\$9,143	\$22,951	\$28,000	\$28,000	\$0	0.00%
820000 - NEW EQUIPMENT	\$52,452	\$0	\$24,160	\$30,000	\$30,000	\$0	0.00%
Subtotal	\$374,631	\$264,463	\$596,738	\$300,000	\$300,000	\$0	0.00%
4500 VEHICLE SERVICES							
330800 - VEHICLE REPAIRS	\$127,683	\$91,844	\$111,972	\$128,404	\$128,404	\$0	0.00%
530900 - FLEET INSURANCE	\$10,000	\$11,109	\$10,393	\$11,109	\$11,109	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$114,436	\$88,124	\$80,030	\$100,000	\$100,000	\$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	\$12,424	\$8,213	\$3,510	\$4,000	\$4,000	\$0	0.00%
Subtotal	\$264,543	\$199,290	\$205,904	\$243,513	\$243,513	\$0	0.00%
6810 TECHNOLOGY - CLASSROOM							
520400 - DATA COMMUNICATION LINES	\$0	\$0	\$253,997	\$0	\$179,910	\$179,910	100.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$804,000	\$1,387,326	\$1,401,627	\$2,260,800	\$4,457,208	\$2,196,408	97.15%
603500 - COMPUTER SOFTWARE	\$72,785	\$87,250	\$1,096,217	\$38,385	\$548,285	\$509,900	1328.38%
603600 - COMPUTER SUPPLIES	\$279,957	\$50,493	\$2,894,397	\$28,930	\$463,499	\$434,569	1502.14%
Subtotal	\$1,156,742	\$1,525,070	\$5,646,237	\$2,328,115	\$5,648,902	\$3,320,787	142.64%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
6820 TECHNOLOGY -INSTRUCT. SUP							
112100 - COMP OF TEACHERS	\$1,354,316	\$1,396,544	\$1,348,924	\$1,459,366	\$1,708,480	\$249,114	17.07%
112300 - COMP OF COORDINATOR	\$63,123	\$80,909	\$119,416	\$65,237	\$73,131	\$7,894	12.10%
113000 - COMP-PROF SUPV PERSONNEL	\$93,332	\$97,066	\$97,066	\$102,405	\$107,525	\$5,120	5.00%
113500 - SUPERVISOR	\$0	\$0	\$0	\$0	\$114,798	\$114,798	100.00%
114000 - COMP-TECHNICAL PERSONNEL	\$1,243,730	\$1,378,342	\$1,370,685	\$1,455,122	\$1,654,028	\$198,906	13.67%
114100 - COMP OF TEACHER ASS'TS	\$577,964	\$630,197	\$593,850	\$670,061	\$692,217	\$22,156	3.31%
115000 - COMP OF CLERICAL STAFF	\$28,779	\$29,878	\$29,878	\$31,522	\$33,098	\$1,576	5.00%
161000 - SUPPLEMENTAL PAY	\$3,464	\$419	\$11,592	\$5,500	\$5,500	\$0	0.00%
165000 - NATIONAL BOARD TCHR BONUS	\$5,000	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$241,623	\$260,944	\$263,129	\$274,376	\$319,892	\$45,516	16.59%
221000 - VRS (PLAN 1 & 2)	\$450,658	\$454,653	\$464,157	\$484,859	\$511,318	\$26,459	5.46%
222000 - VRS (HYBRID)	\$77,318	\$105,122	\$119,386	\$130,931	\$217,235	\$86,304	65.92%
230000 - HOSPITALIZATION	\$561,154	\$564,136	\$615,365	\$589,026	\$588,342	(\$684)	-0.12%
230100 - RETIREE HEALTH INSURANCE	\$0	\$404	\$11,388	\$969	\$969	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$0	\$3,340	\$4,504	\$5,739	\$8,138	\$2,399	41.80%
231000 - DENTAL INSURANCE	\$26,197	\$26,429	\$25,654	\$26,883	\$27,144	\$261	0.97%
240000 - GROUP LIFE INSURANCE	\$44,115	\$46,767	\$47,049	\$49,683	\$59,633	\$9,950	20.03%
250000 - DISABILITY INS (PLAN 1&2)	\$7,363	\$7,760	\$7,508	\$6,965	\$7,345	\$380	5.46%
251000 - DISABILITY INS (HYBRID)	\$1,637	\$2,052	\$2,188	\$1,889	\$3,123	\$1,234	65.33%
275000 - RETIREE HEALTH CREDIT	\$40,354	\$42,840	\$42,484	\$44,861	\$53,075	\$8,214	18.31%
280000 - RETIREE SICK LEAVE PAY	\$0	\$6,270	\$3,266	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$5,268	\$12,625	\$16,315	\$12,000	\$12,000	\$0	0.00%
300000 - PURCHASED SERVICES	\$95,941	\$98,901	\$101,975	\$89,534	\$89,534	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$13,608	\$4,266	\$1,071	\$13,592	\$13,592	\$0	0.00%
331300 - TECHNICAL MAINTENANCE	\$693,275	\$607,296	\$514,162	\$379,600	\$379,600	\$0	0.00%
520400 - DATA COMMUNICATION LINES	\$217,146	\$191,183	\$190,698	\$200,200	\$200,200	\$0	0.00%
550000 - TRAVEL	\$19,743	\$14,218	\$12,094	\$20,110	\$20,110	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
580600 - SUBSCRIPTIONS/JOURNALS	\$0	\$1,150	\$1,150	\$1,150	\$1,150	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$1,027	\$47	\$0	\$1,459	\$1,459	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$18,016	\$7,643	\$5,095	\$14,451	\$14,451	\$0	0.00%
602400 - TECHNOLOGY SUPPLIES	\$128,739	\$157,567	\$170,498	\$230,000	\$230,000	\$0	0.00%
603500 - COMPUTER SOFTWARE	\$41,483	\$104,930	\$81,644	\$382,505	\$382,505	\$0	0.00%
603600 - COMPUTER SUPPLIES	\$931	\$0	\$0	\$0	\$0	\$0	0.00%
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$0	\$164,333	\$164,333	100.00%
Subtotal	\$6,055,305	\$6,334,380	\$6,333,283	\$6,749,994	\$7,693,925	\$943,931	13.98%
6830 TECHNOLOGY-ADMINISTRATION							
111000 - COMP OF DIRECTORS	\$111,948	\$115,307	\$115,307	\$121,072	\$127,126	\$6,054	5.00%
113000 - COMP-PROF SUPV PERSONNEL	\$264,144	\$239,142	\$273,536	\$293,608	\$308,289	\$14,681	5.00%
115000 - COMP OF CLERICAL STAFF	\$39,503	\$40,957	\$41,188	\$43,543	\$50,381	\$6,838	15.70%
161000 - SUPPLEMENTAL PAY	\$77,371	\$3,956	\$40,669	\$11,000	\$11,000	\$0	0.00%
210000 - FICA	\$36,434	\$29,228	\$35,259	\$34,784	\$35,744	\$961	2.76%
221000 - VRS (PLAN 1 & 2)	\$47,071	\$40,460	\$34,819	\$36,640	\$38,472	\$1,832	5.00%
222000 - VRS (HYBRID)	\$18,307	\$22,370	\$36,312	\$39,522	\$27,043	(\$12,479)	-31.57%
230000 - HOSPITALIZATION	\$54,923	\$44,535	\$46,691	\$44,505	\$34,640	(\$9,865)	-22.17%
230100 - RETIREE HEALTH INSURANCE	\$71,881	\$40,718	\$31,042	\$49,500	\$49,500	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$11,253	\$14,920	\$5,359	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$3,551	\$3,229	\$3,080	\$3,082	\$2,583	(\$499)	-16.19%
231100 - RETIREE DENTAL INSURANCE	\$2,950	\$1,388	\$1,190	\$1,488	\$1,488	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$5,460	\$5,249	\$5,735	\$6,143	\$5,285	(\$858)	-13.97%
250000 - DISABILITY INS (PLAN 1&2)	\$718	\$656	\$540	\$526	\$552	\$26	4.94%
251000 - DISABILITY INS (HYBRID)	\$388	\$386	\$599	\$567	\$388	(\$179)	-31.57%
275000 - RETIREE HEALTH CREDIT	\$5,001	\$4,808	\$5,179	\$5,546	\$4,772	(\$774)	-13.96%
281000 - ANNUAL LEAVE PAYOFF	\$12,286	\$21,703	\$1,163	\$16,000	\$50,000	\$34,000	212.50%
300000 - PURCHASED SERVICES	\$20,445	\$0	\$0	\$0	\$0	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$0	\$1,179	\$6,910	\$9,000	\$9,000	\$0	0.00%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
332000 - MAINTENANCE CONTRACTS	\$173,161	\$186,169	\$193,862	\$171,000	\$239,153	\$68,153	39.86%
333000 - D P SOFTWARE SUPPORT	\$311,433	\$371,719	\$377,231	\$265,000	\$265,000	\$0	0.00%
520300 - TELEPHONE	\$1,528	\$744	\$843	\$1,700	\$1,700	\$0	0.00%
550000 - TRAVEL	\$102	\$0	\$0	\$400	\$400	\$0	0.00%
600100 - OFFICE SUPPLIES	\$2,359	\$1,704	\$1,681	\$2,000	\$2,000	\$0	0.00%
603500 - COMPUTER SOFTWARE	\$420	\$0	\$420	\$1,610	\$1,610	\$0	0.00%
603600 - COMPUTER SUPPLIES	\$0	\$2,398	\$234,004	\$9,000	\$29,000	\$20,000	222.22%
Subtotal	\$1,272,638	\$1,199,440	\$1,508,584	\$1,167,236	\$1,295,126	\$127,891	10.96%
6850 TECHNOLOGY-TRANSPORTATION							
114000 - COMP-TECHNICAL PERSONNEL	\$168,854	\$173,193	\$172,915	\$184,126	\$193,333	\$9,207	5.00%
210000 - FICA	\$12,397	\$12,787	\$12,921	\$13,584	\$14,285	\$701	5.16%
221000 - VRS (PLAN 1 & 2)	\$26,678	\$27,113	\$28,738	\$30,603	\$32,133	\$1,530	5.00%
230000 - HOSPITALIZATION	\$24,944	\$17,625	\$19,814	\$17,626	\$17,626	\$0	0.00%
231000 - DENTAL INSURANCE	\$1,069	\$796	\$796	\$797	\$797	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$2,229	\$2,239	\$2,317	\$2,469	\$2,592	\$123	4.98%
250000 - DISABILITY INS (PLAN 1&2)	\$445	\$470	\$474	\$439	\$462	\$23	5.24%
275000 - RETIREE HEALTH CREDIT	\$2,042	\$2,075	\$2,092	\$2,229	\$2,341	\$112	5.02%
281000 - ANNUAL LEAVE PAYOFF	\$1,611	\$1,856	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$240,268	\$238,153	\$241,868	\$251,873	\$263,569	\$11,696	4.64%
6860 TECHNOLOGY-MAINTENANCE							
116100 - COMP OF MAINT EMPLOYEES	\$86,746	\$90,216	\$90,216	\$95,178	\$99,937	\$4,759	5.00%
210000 - FICA	\$5,816	\$6,097	\$6,130	\$6,399	\$6,766	\$367	5.74%
221000 - VRS (PLAN 1 & 2)	\$5,465	\$5,684	\$6,045	\$6,377	\$16,610	\$10,233	160.47%
230000 - HOSPITALIZATION	\$17,177	\$17,013	\$18,108	\$17,014	\$17,014	\$0	0.00%
231000 - DENTAL INSURANCE	\$893	\$893	\$893	\$893	\$893	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$1,136	\$1,182	\$1,209	\$1,276	\$1,340	\$64	5.02%
250000 - DISABILITY INS (PLAN 1&2)	\$211	\$233	\$235	\$227	\$238	\$11	4.85%
275000 - RETIREE HEALTH CREDIT	\$0	\$0	\$433	\$457	\$1,210	\$753	164.77%
Subtotal	\$117,444	\$121,317	\$124,169	\$127,821	\$144,008	\$16,187	12.66%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
7100 DEBT SERVICE							
580000 - MISCELLANEOUS	\$6,108	\$5,525	\$4,900	\$10,000	\$10,000	\$0	0.00%
910100 - PRINCIPAL - BONDS	\$17,708,263	\$20,640,314	\$20,598,573	\$21,751,550	\$21,639,116	(\$112,434)	-0.52%
920100 - INTEREST - BONDS	\$6,760,316	\$6,996,414	\$7,059,333	\$7,162,816	\$7,162,816	\$0	0.00%
Subtotal	\$24,474,687	\$33,727,065	\$27,662,806	\$28,924,366	\$28,811,932	(\$112,434)	-0.39%
Grand Total	\$278,584,897	\$291,497,278	\$302,603,611	\$307,388,882	\$356,432,696	\$49,043,814	15.95%

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

Fund 6000 Capital Improvement Plan (CIP)

The Capital Projects (CIP) Fund includes funds borrowed through the Virginia Public School Authority (VPSA), Literary Fund loans, Economic Development Authority (EDA) bonds, Qualified School Construction Bonds (QSCB), and bonds issued as a result of the local bond referenda. The CIP provides a forecast by which capital maintenance, capital technology, and capital transportation projects required to support Spotsylvania County Public Schools 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 CIP is updated annually enabling adjustments to be made based on the latest information. Residential projects and their potential impact on school enrollments continue to be monitored. The school division works closely with the County Planning Department in this effort. The FY 2023 Adopted Budget of \$38,743,400 is an increase of \$20,233,900. The underlying assumptions for projecting costs is based on multiple factors such as student enrollment, condition of equipment, vehicle needs, and building conditions coupled with the availability of funds. Outlined below is a summary of the 2023-2027 CIP Plan.

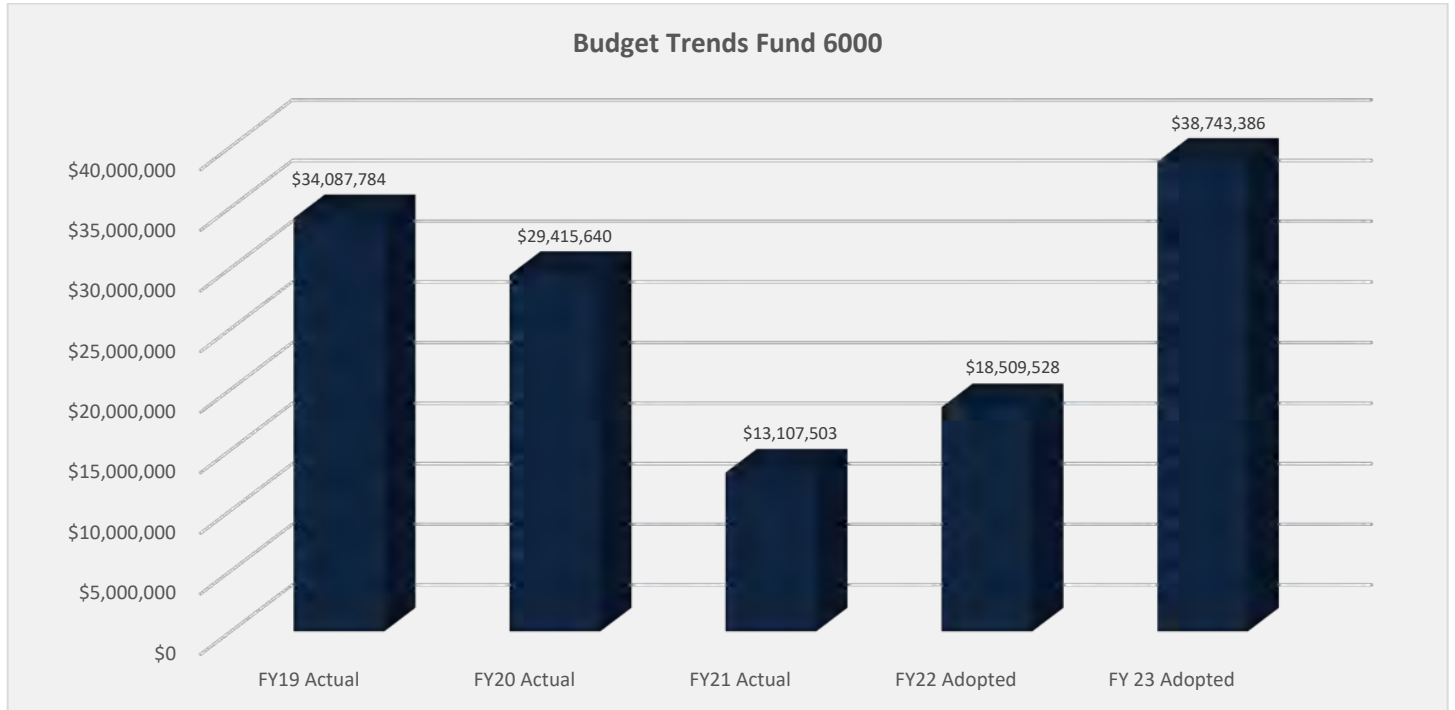


Courtland High School Renovation

Fund 6000 – Capital Improvement Plan (CIP)

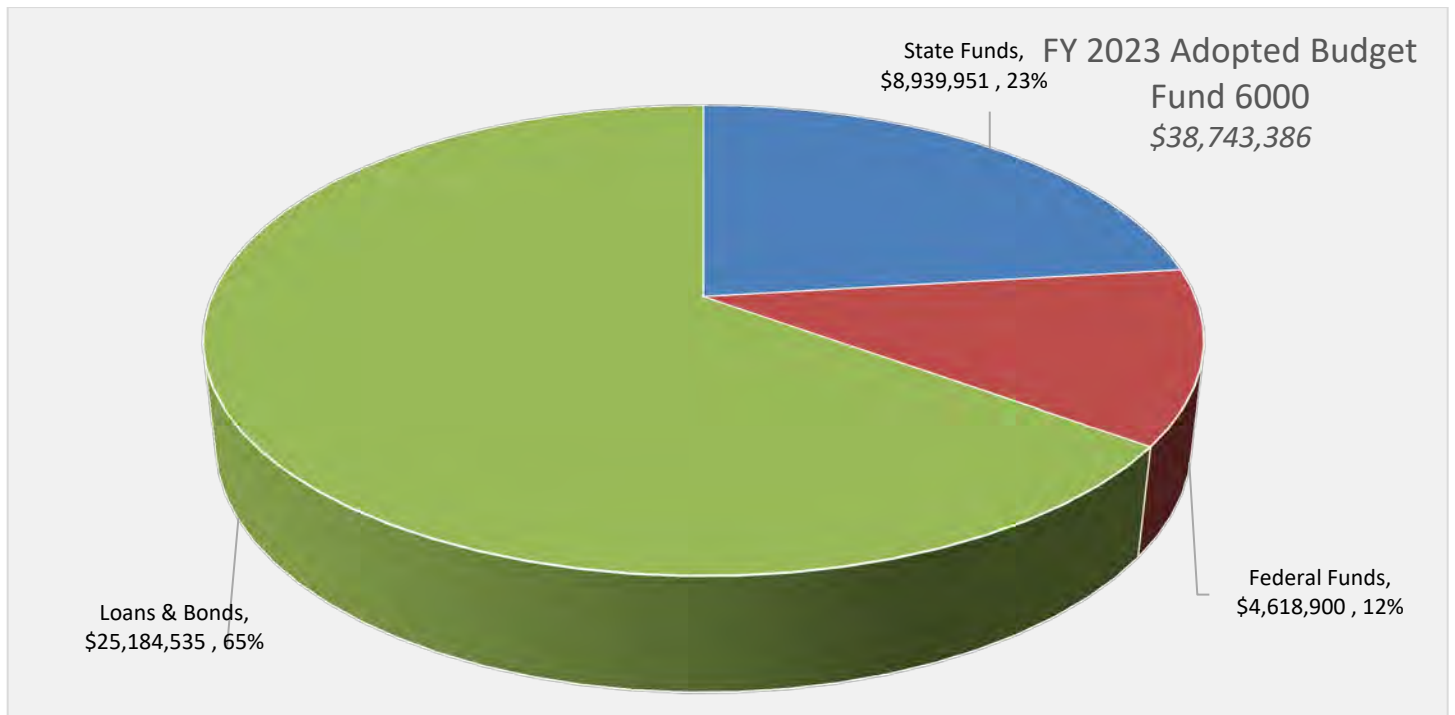
Fund Budget Trends

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	\$34,087,784	\$29,415,640	\$13,107,503	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	100.00%



Revenue Trends by Summary Object

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$0	\$0	\$0	\$0	\$8,939,951	\$8,939,951	100.00%	23.07%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$4,618,900	\$4,618,900	100.00%	11.92%
LOANS & BONDS	\$31,477,121	\$29,415,640	\$13,107,503	\$18,509,528	\$25,184,535	\$6,675,007	36.06%	65.00%
LOCAL FUNDS	\$2,610,663	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
Grand Total	\$34,087,784	\$29,415,640	\$13,107,503	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	100.00%



Revenue Trends by Object

Area	Object	Revenue Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
State Funds	031907	SCHOOL CONSTRUCTION	\$0	\$0	\$0	\$0	\$8,939,951	\$8,939,951	100.00%
	Total for Area		\$0	\$0	\$0	\$0	\$8,939,951	\$8,939,951	100.00%
Federal Funds	046770	CSLRFR-HVAC	\$0	\$0	\$0	\$0	\$4,618,900	\$4,618,900	100.00%
	Total for Area		\$0	\$0	\$0	\$0	\$4,618,900	\$4,618,900	100.00%
Local Funds	Total for Area		\$2,610,663	\$0	\$0	\$0	\$0	\$0	0.00%
Other Funds	Total for Area		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Loans & Bonds	080300	4104030 BOND NOTES	\$31,059,020	\$29,072,310	\$13,079,772	\$18,509,528	\$25,184,535	\$6,675,007	36.06%
	080800	INTEREST GO/IDA BONDS	\$418,101	\$343,330	\$27,731	\$0	\$0	\$0	0.00%
	Total for Area		\$31,477,121	\$29,415,640	\$13,107,503	\$18,509,528	\$25,184,535	\$6,675,007	36.06%
GRAND TOTAL			\$34,087,784	\$29,415,640	\$13,107,503	\$18,509,528	\$38,743,386	\$20,233,858	109.32%

Expenditure Trends by Summary Object

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
CIP	\$38,137,362	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	100.00%
Grand Total	\$38,137,362	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	100.00%

Expenditure Trends by State Category

State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Capital Projects	\$38,137,362	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	100.00%
Grand Total	\$38,137,362	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	100.00%

Expenditure Trends by State Category and Function

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Capital Projects								
6500 BLDG ACQ & CONSTR SVCS	\$38,137,362	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	
Grand Total	\$38,137,362	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%	100.0%

Expenditure Trends by Object

Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
300000 - PURCHASED SERVICES	\$29,285,154	\$14,784,387	\$7,585,154	\$9,250,000	\$23,011,468	\$13,761,468	148.77%
580800 - BOND ISSUENCE EXPENSES	\$259,102	\$167,614	\$115,640	\$0	\$0	\$0	0.00%
602400 - TECHNOLOGY SUPPLIES	\$4,428,707	\$2,691,738	\$1,747,646	\$5,124,960	\$5,104,786	(\$20,174)	-0.39%
810000 - REPLACEMENT EQUIPMENT	\$0	\$0	\$0	\$104,500	\$50,485	(\$54,015)	-51.69%
810100 - REPLACEMENT OF BUSES	\$3,655,033	\$4,357,067	\$879,620	\$3,665,697	\$3,539,915	(\$125,782)	-3.43%
820000 - NEW EQUIPMENT	\$301,027	\$124,763	\$262,141	\$135,000	\$4,125,993	\$3,990,993	2956.29%
820100 - BUSES - ADDITIONAL	\$208,338	\$419,778	\$112,265	\$229,371	\$236,253	\$6,882	3.00%
820400 - ADD/BLDG CONSTRUCTION	\$0	\$0	\$0	\$0	\$2,674,486	\$2,674,486	100.00%
Grand Total	\$38,137,362	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%



Technology in the classroom.

Expenditure Trends by Function and Object

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
6500 BLDG ACQ & CONSTR SVCS							
300000 - PURCHASED SERVICES	\$29,285,154	\$14,784,387	\$7,585,154	\$9,250,000	\$23,011,468	\$13,761,468	148.77%
580800 - BOND ISSUENCE EXPENSES	\$259,102	\$167,614	\$115,640	\$0	\$0	\$0	0.00%
602400 - TECHNOLOGY SUPPLIES	\$4,428,707	\$2,691,738	\$1,747,646	\$5,124,960	\$5,104,786	(\$20,174)	-0.39%
810000 - REPLACEMENT EQUIPMENT	\$0	\$0	\$0	\$104,500	\$50,485	(\$54,015)	-51.69%
810100 - REPLACEMENT OF BUSES	\$3,655,033	\$4,357,067	\$879,620	\$3,665,697	\$3,539,915	(\$125,782)	-3.43%
820000 - NEW EQUIPMENT	\$301,027	\$124,763	\$262,141	\$135,000	\$4,125,993	\$3,990,993	2956.29%
820100 - BUSES - ADDITIONAL	\$208,338	\$419,778	\$112,265	\$229,371	\$236,253	\$6,882	3.00%
820400 - ADD/BLDG CONSTRUCTION	\$0	\$0	\$0	\$0	\$2,674,486	\$2,674,486	100.00%
Grand Total	\$38,137,362	\$22,545,347	\$10,702,467	\$18,509,528	\$38,743,386	\$20,233,858	109.32%



CFPS Parent Resource Center

Capital Improvement Plan (CIP) Overview

The Capital Improvement Plan (CIP) is a capital budget and planning document prepared annually (concurrently with the development of the operating budget) for Spotsylvania County Public Schools. The CIP is developed as a budgeting document typically covering a five-year period (the upcoming fiscal year is part of the adopted budget, and the four successive years are projected). As the CIP is reviewed and updated on an annual basis, long range plans are adjusted to reflect changes in county demographics, circumstances, building needs, instructional priorities, and educational mandates.

The CIP provides a forecast by which capital maintenance, capital technology, and capital transportation projects required to support Spotsylvania County Public Schools are planned, financed, and constructed. As a planning tool, the CIP addresses needs for the 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, School Board approved educational policy standards, and the adequacy of existing facilities and equipment to accommodate present and proposed educational programs. Student enrollment and county population trends influence project recommendations.

Each year, the CIP is prepared by the Superintendent's staff, then reviewed and adopted by the Spotsylvania County Public School Board. Following the School Board's adoption of the CIP for the Spotsylvania County Public Schools, it is forwarded to the County Administrator for inclusion in the County's Capital Improvement Plan. The Spotsylvania County Board of Supervisors finalizes appropriations for the CIP at or around the same time as the annual operating budget.

Capital Improvement Plan 2023 -2027

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



Courtland High School Library

Capital Maintenance

Capital Maintenance may include repair/replacement of HVAC systems, roof systems, fire alarms systems, humidity controls, resurfacing parking lots, telephone/intercom systems, flooring, painting, replacing windows, door hardware, renovations and additions to facilities, purchase of modular classroom units, vehicles and equipment, purchase of land or buildings, and safety/security enhancements. Capital Maintenance projects take place in all school and office sites. Projects are planned and scheduled based on many different factors such as educational needs, enrollment, life cycles, and emergency repair needs. The five-year 2023-2027 Capital Maintenance plan is \$111,986,340. Highlighted below are some of the projects in the five-year plan:

- Complete renovation of learning spaces at Spotsylvania Middle School.
- Classroom additions/renovated learning spaces at Lee Hill Elementary, Salem Elementary, Spotswood Elementary, Chancellor Middle, and Thornburg Middle.
- Playground expansions and/or replacement at all 17 elementary schools.
- Renovations of the guidance center at Battlefield Middle.
- Instructional space renovations to enhance and streamline learning and career pathways at Spotsylvania High and the Career and Technical Center.
- Design phase of a special education facility.
- HVAC upgrades and system replacement (utilizing Federal grant funds).

Capital Maintenance Project Type Summary

Project Type	5 Year Project Total 2023-2027	% of Budget
Asphalt/Sidewalks	\$6,424,983	5.74%
Building Renovations	\$52,955,804	47.29%
Controls	\$2,872,382	2.56%
Electric	\$1,499,900	1.34%
Equipment	\$2,080,154	1.86%
Fencing	\$355,000	0.32%
Flooring	\$810,000	0.72%
HVAC	\$4,618,900	4.12%
Lighting	\$2,890,000	2.58%
Mechanical	\$10,737,610	9.59%
Modular Expansion	\$842,275	0.75%
Other	\$945,000	0.84%
Playground	\$1,275,000	1.14%
Plumbing	\$1,248,000	1.11%
Roof	\$6,059,400	5.41%
Safety/Security	\$1,223,000	1.09%
Special Education Center	\$13,372,432	11.94%
Water/Sewer	\$1,776,500	1.59%
Grand Total	\$111,986,340	100.00%

Capital Transportation

Transportation funding within the CIP allows for the purchase of new school buses and maintenance of a replacement cycle that is required by the state. These replacement buses also maintain safe and reliable transportation for our students. Funds are also utilized for other transportation equipment such as engine replacements.

Capital Transportation Project Type Summary

Project Type	5 Year Quantity 2023-2027	5 Year Total 2023-2027
Replacement Buses		
77-Passenger	114	\$14,269,651
Special Education	35	\$4,399,056
Head Start	0	\$0
Total Replacement Buses	149	\$18,668,707
Additional Buses		
77-Passenger	5	\$625,865
Special Education	5	\$628,437
Total Additional Buses	10	\$1,254,302
Other Equipment		
Ancillary Bus Equipment		\$129,835
Bus Engine Replacement		\$127,770
Total Other Equipment		\$257,605
Grand Total	159	\$20,180,614

Capital Technology

Capital Technology Projects allow the division's infrastructure to adapt and modernize based on the rapid changes in technology that are necessary to support the dynamic needs of our students. The ability to replace aging equipment and technologies ensures our classroom meet the needs of the 21st century learner.

Capital Technology Project Type Summary

Project Type	Description	5 Year Project Total 2023-2027	% of Budget
Devices	Computers (desktops, laptops), projectors, printers	\$7,857,578	29.51%
Growth/Programs	Instructional solutions, learning cottages & expanded classroom space network/phone/device installations	\$5,399,800	20.28%
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	32.78%
Safety/Security	Additional door locks (access controls), intercom replacements, internet firewall, security camera refresh/additions, security camera server refresh	\$4,640,000	17.43%
Grand Total		\$26,624,378	100%

Fund 7000 Fleet Service

The Fleet Service Fund provides for the day-to-day operations of the Fleet Maintenance Facility operated jointly with the County. The department's mission is to provide quality fleet management services effectively and efficiently while ensuring superior customer satisfaction and safety. The critical function is to consistently achieve and/or exceed customer satisfaction by providing effective and efficient vehicle management services to include safety inspections, scheduled and non-scheduled maintenance and repairs for the countywide fleet of departmental vehicles. The strategic goals and key budget measures of the department are:

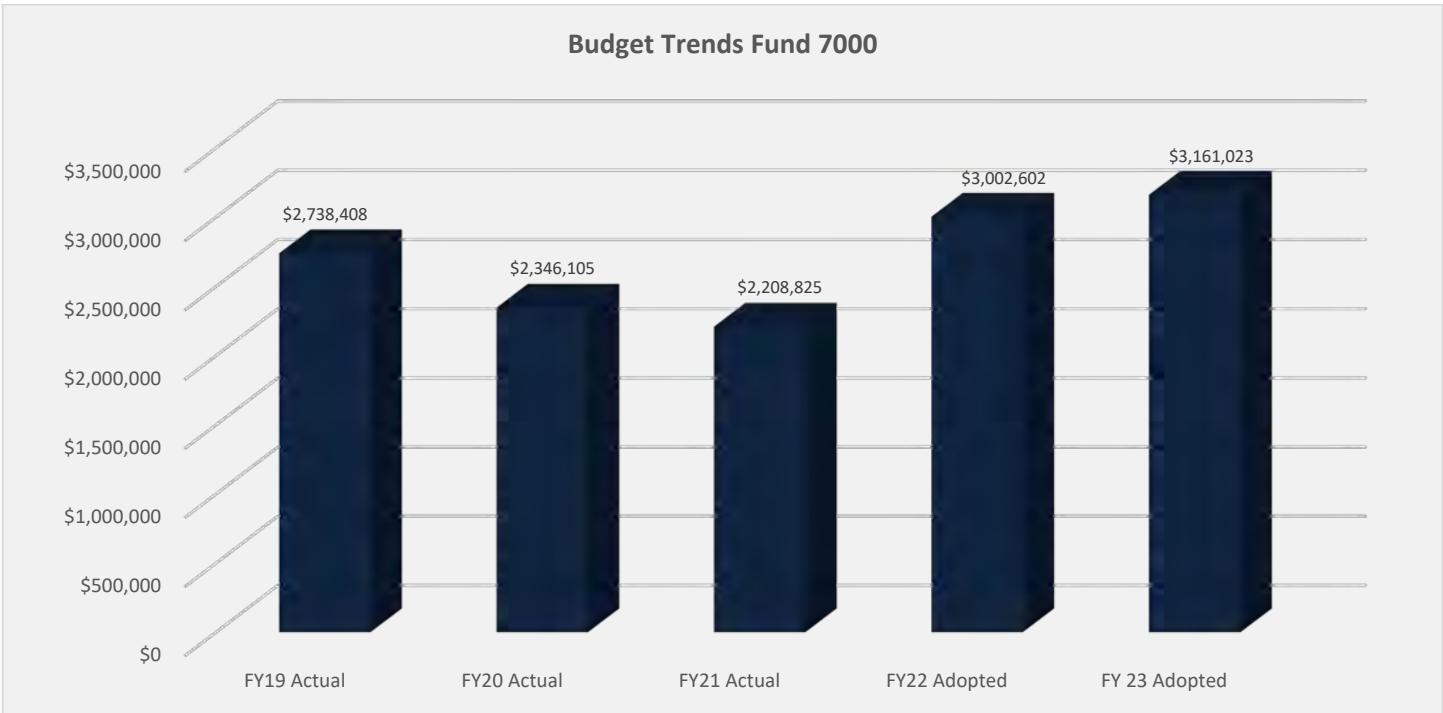
- Provide effective and efficient fleet management services
- Balance customer expectations with fiscal accountability
- Maintain a charging structure that provides sufficient revenue to cover all operational costs
- Manage and monitor all fuel dispensing activities
- Attract, hire, and retain quality personnel

The FY 2023 Adopted Budget is \$3,161,000. The underlying assumption for projecting costs is based the number of vehicles being serviced. The revenues for the past several years have increased from \$2.3M to the current \$3.2M primarily to accommodate salary adjustments and parts and materials for repairs. The FY 2023 Salaries and benefits budget has increased by approximately \$70,000 to provide for employee compensation increases. Non-compensation costs to include materials and supplies and parts will increase nearly \$90,000.

Fund 7000 – Fleet Service

Fund Budget Trends

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	\$2,738,408	\$2,346,105	\$2,208,825	\$3,002,602	\$3,161,023	\$158,421	5.28%	100.00%



Revenue Trends by Summary Object

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
OTHER FUNDS	\$2,738,408	\$2,346,105	\$2,191,386	\$3,002,602	\$3,161,023	\$158,421	5.28%	100.00%
Grand Total	\$2,738,408	\$2,346,105	\$2,208,825	\$3,002,602	\$3,161,023	\$158,421	5.28%	100.00%

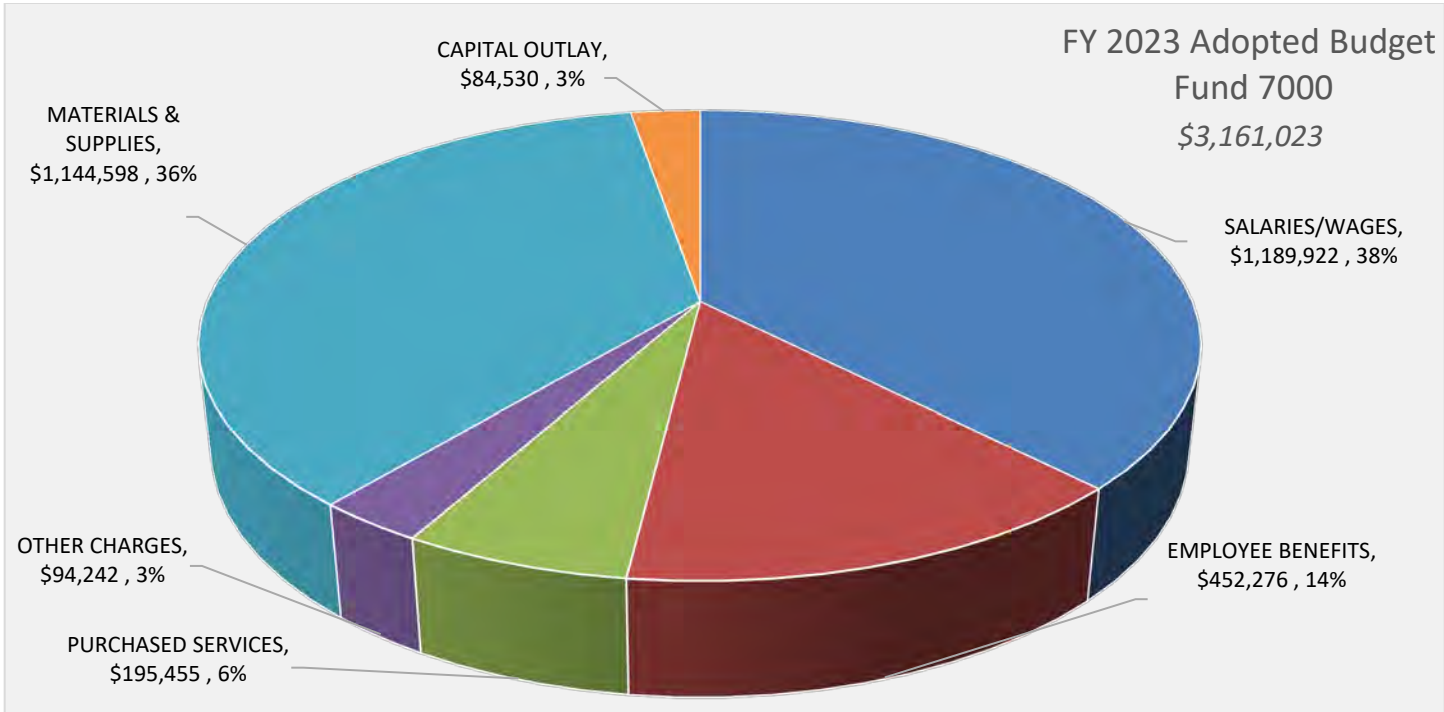
Revenue Trends by Object

Area	Object	Revenue Object Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
Local Funds	Total for Area			\$0	\$17,439	\$0	\$0	\$0	0.00%
Other Funds	071600	1899090 SALE OTHER EQUIP	\$11,942	\$7,425	\$2,584	\$0	\$0	\$0	0.00%
	074300	FLEET REVENUE - COUNTY	\$514,170	\$507,430	\$565,956	\$680,489	\$670,000	(\$10,489)	-1.54%
	075200	FLEET REVENUE - TRANSPORT	\$2,071,976	\$1,738,231	\$1,526,694	\$2,181,006	\$2,349,916	\$168,910	7.74%
	075300	FLEET REVENUE - MAINTENAN	\$124,772	\$86,678	\$90,386	\$128,404	\$128,404	\$0	0.00%
	075600	FLEET REVENUE - OTHER	\$15,507	\$6,148	\$4,347	\$9,219	\$9,219	\$0	0.00%
	075800	FLEET REV - WARRANTY/INS	\$41	\$193	\$1,419	\$3,484	\$3,484	\$0	0.00%
	Total for Area		\$2,738,408	\$2,346,105	\$2,191,386	\$3,002,602	\$3,161,023	\$158,421	5.28%
GRAND TOTAL			\$2,738,408	\$2,346,105	\$2,208,825	\$3,002,602	\$3,161,023	\$158,421	5.28%

Expenditure Trends by Summary Object

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$995,583	\$1,049,400	\$1,012,199	\$1,139,066	\$1,189,922	\$50,856	4.46%	37.64%
EMPLOYEE BENEFITS	\$379,600	\$389,082	\$402,852	\$431,523	\$452,276	\$20,753	4.81%	14.31%
Subtotal	\$1,375,183	\$1,438,482	\$1,415,051	\$1,570,589	\$1,642,198	\$71,609	4.56%	51.95%
Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$143,049	\$149,259	\$64,589	\$195,455	\$195,455	\$0	0.00%	6.18%
OTHER CHARGES	\$87,360	\$84,525	\$90,362	\$94,242	\$94,242	\$0	0.00%	2.98%
MATERIALS & SUPPLIES	\$1,032,174	\$837,922	\$565,871	\$1,057,786	\$1,144,598	\$86,812	8.21%	36.21%
CAPITAL OUTLAY	\$76,662	\$16,215	\$29,303	\$84,530	\$84,530	\$0	0.00%	2.67%
Subtotal	\$1,339,245	\$1,087,921	\$750,125	\$1,432,013	\$1,518,825	\$86,812	6.06%	48.05%
Grand Total	\$2,714,428	\$2,526,402	\$2,165,176	\$3,002,602	\$3,161,023	\$158,421	5.28%	100.00%

FY 2023 Adopted Budget
Fund 7000
\$3,161,023



Expenditure Trends by State Category

State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Transportation	\$2,714,428	\$2,526,402	\$2,165,176	\$3,002,602	\$3,161,023	\$158,421	5.28%	100.00%
Grand Total	\$2,714,428	\$2,526,402	\$2,165,176	\$3,002,602	\$3,161,023	\$158,421	5.28%	100.00%

Expenditure Trends by State Category and Function

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Transportation								
3400 VEHICLE MAINTENANCE SVCS	\$2,714,428	\$2,526,402	\$2,165,176	\$3,002,602	\$3,161,023	\$158,421	5.28%	
Grand Total	\$2,714,428	\$2,526,402	\$2,165,176	\$3,002,602	\$3,161,023	\$158,421	5.28%	100.00%

Expenditure Trends by Object

Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
111000 - COMP OF DIRECTORS	\$119,201	\$122,778	\$122,778	\$128,917	\$135,363	\$6,446	5.00%
115000 - COMP OF CLERICAL STAFF	\$114,922	\$120,903	\$126,243	\$133,577	\$140,256	\$6,679	5.00%
116500 - COMP OF MECHANICS	\$757,536	\$793,513	\$745,548	\$873,072	\$910,803	\$37,731	4.32%
126000 - COMP OF MECHANICS - O/T	\$3,924	\$12,205	\$1,430	\$3,500	\$3,500	\$0	0.00%
160000 - COMP - SUPPLEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$72,119	\$76,998	\$72,891	\$81,713	\$85,994	\$4,281	5.24%
221000 - VRS (PLAN 1 & 2)	\$69,638	\$71,803	\$73,312	\$77,262	\$81,125	\$3,863	5.00%
222000 - VRS (HYBRID)	\$17,535	\$18,680	\$20,527	\$21,728	\$36,606	\$14,878	68.47%
230000 - HOSPITALIZATION	\$172,795	\$169,489	\$185,675	\$186,658	\$181,996	(\$4,662)	-2.50%
230100 - RETIREE HEALTH INSURANCE	\$11,680	\$8,729	\$12,035	\$30,200	\$30,200	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$3,225	\$1,663	\$0	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$8,036	\$7,962	\$8,185	\$8,838	\$8,839	\$1	0.01%
231100 - RETIREE DENTAL INSURANCE	\$397	\$297	\$570	\$1,370	\$1,370	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$13,096	\$13,560	\$13,341	\$14,090	\$14,794	\$704	5.00%
250000 - DISABILITY INS (PLAN 1&2)	\$2,006	\$2,131	\$2,028	\$1,860	\$1,952	\$92	4.95%
251000 - DISABILITY INS (HYBRID)	\$793	\$727	\$736	\$649	\$879	\$230	35.44%
275000 - RETIREE HEALTH CREDIT	\$3,095	\$3,234	\$6,775	\$7,155	\$8,521	\$1,366	19.09%
281000 - ANNUAL LEAVE PAYOFF	\$5,186	\$12,841	\$4,484	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$109,885	\$126,533	\$41,679	\$134,426	\$134,426	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$60	\$0	\$0	\$2,500	\$2,500	\$0	0.00%
301700 - UNIFORM RENTALS	\$4,075	\$4,400	\$4,462	\$4,500	\$4,500	\$0	0.00%
331000 - REPAIRS TO EQUIPMENT	\$0	\$415	\$0	\$25,000	\$25,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$29,029	\$17,911	\$18,448	\$29,029	\$29,029	\$0	0.00%
510100 - ELECTRICITY	\$69,077	\$67,628	\$64,227	\$69,000	\$69,000	\$0	0.00%
510200 - FUEL OIL/GAS	\$9,719	\$9,442	\$18,760	\$15,000	\$15,000	\$0	0.00%
510300 - WATER/SEWAGE FEES	\$5,432	\$4,212	\$4,069	\$5,600	\$5,600	\$0	0.00%
520300 - TELEPHONE	\$0	\$0	\$0	\$1,043	\$1,043	\$0	0.00%
530900 - FLEET INSURANCE	\$1,600	\$1,600	\$1,497	\$1,600	\$1,600	\$0	0.00%

Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
540100 - LEASE/RENTALS	\$1,033	\$1,144	\$1,310	\$1,500	\$1,500	\$0	0.00%
550000 - TRAVEL	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
580100 - DUES/LICENSES	\$499	\$499	\$499	\$499	\$499	\$0	0.00%
600100 - OFFICE SUPPLIES	\$1,516	\$777	\$1,152	\$1,500	\$1,500	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$6,015	\$4,697	\$3,333	\$6,500	\$6,500	\$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	\$749,519	\$596,118	\$405,033	\$730,811	\$768,973	\$38,161	5.22%
601200 - OTHER OPERATING SUPPLIES	\$6,348	\$5,181	\$7,247	\$20,000	\$20,000	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$975	\$1,796	\$2,233	\$2,545	\$2,545	\$0	0.00%
601700 - UNIFORMS	\$534	\$325	\$150	\$1,000	\$1,000	\$0	0.00%
602800 - TIRES & TUBES - NEW	\$157,319	\$129,391	\$95,117	\$171,000	\$219,650	\$48,650	28.45%
602900 - TIRES - RECAPPED	\$52,672	\$43,250	\$17,855	\$59,166	\$59,166	\$0	0.00%
603000 - CLEANING SUPPLIES	\$0	\$0	\$1,287	\$2,000	\$2,000	\$0	0.00%
604900 - FLUIDS/LUBRICANTS	\$57,276	\$56,388	\$32,464	\$63,000	\$63,000	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$0	\$0	\$0	\$264	\$264	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$49,023	\$16,215	\$29,303	\$22,500	\$22,500	\$0	0.00%
820000 - NEW EQUIPMENT	\$27,639	\$0	\$0	\$62,030	\$62,030	\$0	0.00%
Grand Total	\$2,714,428	\$2,526,402	\$2,165,176	\$3,002,602	\$3,161,023	\$158,421	5.28%

Expenditure Trends by Function and Object

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
3400 VEHICLE MAINTENANCE SVCS							
111000 - COMP OF DIRECTORS	\$119,201	\$122,778	\$122,778	\$128,917	\$135,363	\$6,446	5.00%
115000 - COMP OF CLERICAL STAFF	\$114,922	\$120,903	\$126,243	\$133,577	\$140,256	\$6,679	5.00%
116500 - COMP OF MECHANICS	\$757,536	\$793,513	\$745,548	\$873,072	\$910,803	\$37,731	4.32%
126000 - COMP OF MECHANICS - O/T	\$3,924	\$12,205	\$1,430	\$3,500	\$3,500	\$0	0.00%
210000 - FICA	\$72,119	\$76,998	\$72,891	\$81,713	\$85,994	\$4,281	5.24%
221000 - VRS (PLAN 1 & 2)	\$69,638	\$71,803	\$73,312	\$77,262	\$81,125	\$3,863	5.00%
222000 - VRS (HYBRID)	\$17,535	\$18,680	\$20,527	\$21,728	\$36,606	\$14,878	68.47%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
230000 - HOSPITALIZATION	\$172,795	\$169,489	\$185,675	\$186,658	\$181,996	(\$4,662)	-2.50%
230100 - RETIREE HEALTH INSURANCE	\$11,680	\$8,729	\$12,035	\$30,200	\$30,200	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$3,225	\$1,663	\$0	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$8,036	\$7,962	\$8,185	\$8,838	\$8,839	\$1	0.01%
231100 - RETIREE DENTAL INSURANCE	\$397	\$297	\$570	\$1,370	\$1,370	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$13,096	\$13,560	\$13,341	\$14,090	\$14,794	\$704	5.00%
250000 - DISABILITY INS (PLAN 1&2)	\$2,006	\$2,131	\$2,028	\$1,860	\$1,952	\$92	4.95%
251000 - DISABILITY INS (HYBRID)	\$793	\$727	\$736	\$649	\$879	\$230	35.44%
275000 - RETIREE HEALTH CREDIT	\$3,095	\$3,234	\$6,775	\$7,155	\$8,521	\$1,366	19.09%
281000 - ANNUAL LEAVE PAYOFF	\$5,186	\$12,841	\$4,484	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$109,885	\$126,533	\$41,679	\$134,426	\$134,426	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$60	\$0	\$0	\$2,500	\$2,500	\$0	0.00%
301700 - UNIFORM RENTALS	\$4,075	\$4,400	\$4,462	\$4,500	\$4,500	\$0	0.00%
331000 - REPAIRS TO EQUIPMENT	\$0	\$415	\$0	\$25,000	\$25,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$29,029	\$17,911	\$18,448	\$29,029	\$29,029	\$0	0.00%
510100 - ELECTRICITY	\$69,077	\$67,628	\$64,227	\$69,000	\$69,000	\$0	0.00%
510200 - FUEL OIL/GAS	\$9,719	\$9,442	\$18,760	\$15,000	\$15,000	\$0	0.00%
510300 - WATER/SEWAGE FEES	\$5,432	\$4,212	\$4,069	\$5,600	\$5,600	\$0	0.00%
520300 - TELEPHONE	\$0	\$0	\$0	\$1,043	\$1,043	\$0	0.00%
530900 - FLEET INSURANCE	\$1,600	\$1,600	\$1,497	\$1,600	\$1,600	\$0	0.00%
540100 - LEASE/RENTALS	\$1,033	\$1,144	\$1,310	\$1,500	\$1,500	\$0	0.00%
580100 - DUES/LICENSES	\$499	\$499	\$499	\$499	\$499	\$0	0.00%
600100 - OFFICE SUPPLIES	\$1,516	\$777	\$1,152	\$1,500	\$1,500	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$6,015	\$4,697	\$3,333	\$6,500	\$6,500	\$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	\$749,519	\$596,118	\$405,033	\$730,811	\$768,973	\$38,161	5.22%
601200 - OTHER OPERATING SUPPLIES	\$6,348	\$5,181	\$7,247	\$20,000	\$20,000	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$975	\$1,796	\$2,233	\$2,545	\$2,545	\$0	0.00%
601700 - UNIFORMS	\$534	\$325	\$150	\$1,000	\$1,000	\$0	0.00%
602800 - TIRES & TUBES - NEW	\$157,319	\$129,391	\$95,117	\$171,000	\$219,650	\$48,650	28.45%

Function/Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change
602900 - TIRES - RECAPPED	\$52,672	\$43,250	\$17,855	\$59,166	\$59,166	\$0	0.00%
603000 - CLEANING SUPPLIES	\$0	\$0	\$1,287	\$2,000	\$2,000	\$0	0.00%
604900 - FLUIDS/LUBRICANTS	\$57,276	\$56,388	\$32,464	\$63,000	\$63,000	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$0	\$0	\$0	\$264	\$264	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$49,023	\$16,215	\$29,303	\$22,500	\$22,500	\$0	0.00%
820000 - NEW EQUIPMENT	\$27,639	\$0	\$0	\$62,030	\$62,030	\$0	0.00%
Grand Total	\$2,714,428	\$2,526,402	\$2,165,176	\$3,002,602	\$3,161,023	\$158,421	5.28%

Budget Overview

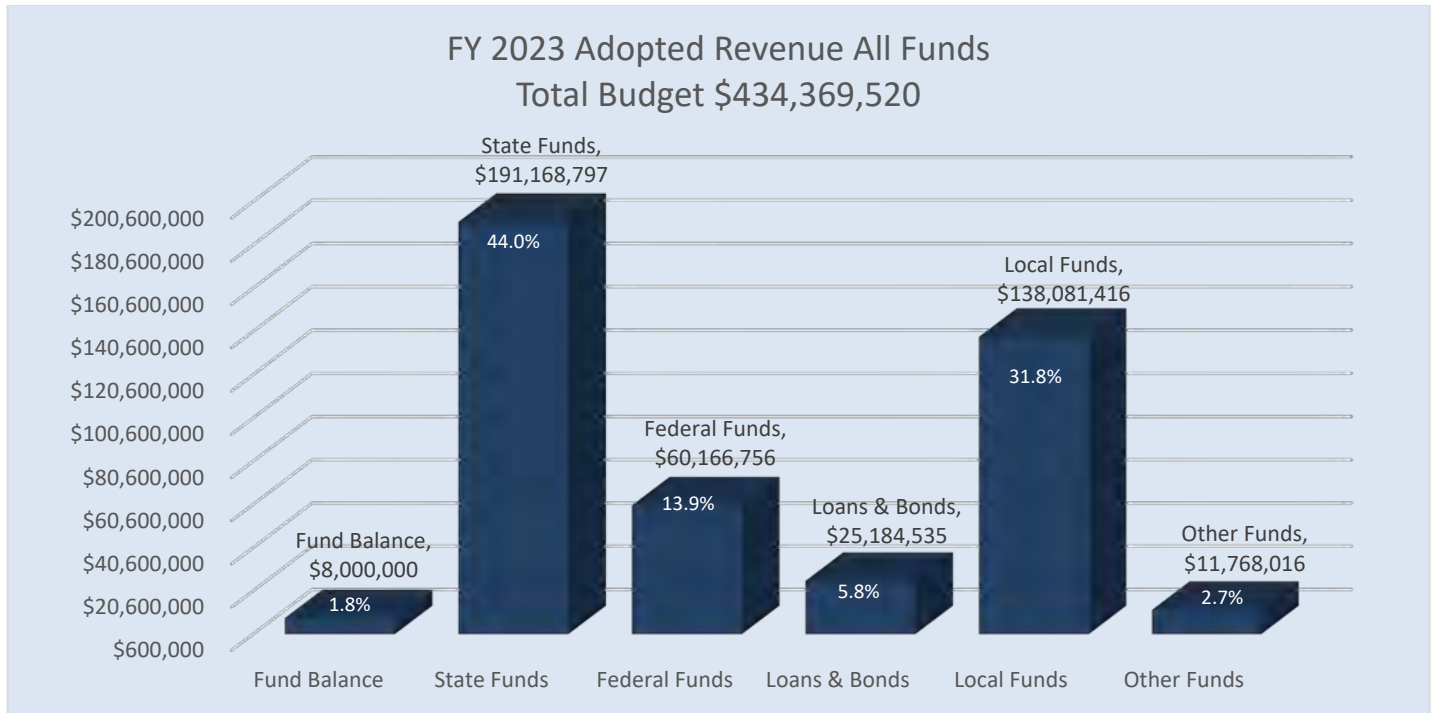
Spotsylvania County Public Schools is the 13th largest school division in the Commonwealth of Virginia with 32 schools and centers providing instructional programming for students. The division is funded by a combination of state, local and federal funds. The General Assembly approves a budget annually which funds programs in these categories:

- Standards of Quality (SOQ) programs such as Basic Aid, Sales Tax, Special Ed, VRS, Textbooks, Remedial Summer school, English Learners
- Incentive programs such as Commonwealth Governor’s School, Technology, Preschool, Compensation Supplements
- Categorical programs such as Adult Education, School Lunch, Special Education Homebound and State-Operated programs
- Lottery-funded programs such as Early Reading Intervention, K-3 Primary Class Size Reduction, Algebra Readiness, Infrastructure and Operations

The State Code of Virginia requires localities to provide a share of funding to public school divisions so that the divisions can maintain educational programs that meet the commonwealth's Standards of Quality (SOQ). Direct Aid provided to school divisions is allocated primarily on a per pupil basis. One key formula-driven State funding component is the Local Composite Index (LCI). The LCI determines a locality’s ability to pay education costs fundamental to the commonwealth’s Standards of Quality (SOQ). The LCI is calculated using three indicators of a locality’s ability-to-pay: (1) true value of real property, (2) adjusted gross income and (3) taxable retail sales. Each locality’s index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent. Spotsylvania County Public Schools’ LCI for fiscal years 2022 & 2023 is 36.61%. The division’s LCI increased from 2014 to 2022 but has decreased somewhat for the 2022-2024 biennium, as shown in the table below. When the LCI increases, state funding declines with the expectation of increased ability to pay from the locality.

Local Ability to Pay		
Biennium	Locality Share	State Share
2012-2014	33.26%	66.74%
2014-2016	35.55%	64.45%
2016-2018	36.17%	63.83%
2018-2020	36.27%	63.73%
2020-2022	37.22%	62.78%
2022-2024	36.61%	63.39%

While public education is primarily a state and local responsibility, the school division does receive financial assistance from the federal government in support of specific federal initiatives and mandates. In summary, the fiscal year 2023 Adopted Revenue Budget is as follows:



SCPS' Strategic Plan continues to serve as the blueprint, guide, and compass for continuous improvement and achievement. Each year we ensure budget goals and allocation of resources are aligned with the strategic goals of preparing all students to be college and career ready through a culture of collaboration with the staff and community in a safe, caring, engaging and healthy learning environment. First, and most importantly, our employees are inarguably the key to what we do and how well we do it. Consequently, it is important that the division rewards their loyalty, hard work, excellence in performance amidst increasing demands and increasing shortages within employee groups. Further, with increased expectations and accountability at the state and federal levels, it is critical that additional resources are directed towards increasing student achievement. Adequate funding is also needed to support the operation of more than 32 facilities. In addition, Spotsylvania's large geographical area requires additional resources to support student transportation.

These identified budget priorities align with the strategic plan:

- Attracting, Retaining, and Investing in High Quality Teachers and Staff
- Increasing Student Learning and Achievement
- Supporting Safe, Engaging, and Equitable Learning Environments

The FY 2023 Adopted Budget was built with a focus on these priorities and, in summary, includes the following:

- Recognition of year over year salary savings that increased the capacity for additional needs in the budget
- Compensation adjustments to provide 5% salary increases for all eligible employees as well as a funding for a first step in modernizing the teachers' salary scales to improve competitiveness and relieve salary compression
- Increases in athletic and academic stipend pay and in the minimum wage paid to our hourly employees to respond to VHSL and federal mandates
- Additional instructional and student support positions to respond to state mandates and our changing demographics – a number of these positions will also ensure maintenance of appropriate class sizes
- The inclusion of federal pandemic funding – primarily as a placeholder for appropriation – that will permit the School Board to plan and respond to challenges related to the Covid-19 pandemic
- Set-asides for restricted funding such as state funding at-risk programs and
- Increases in resource allocations for schools, particularly in the areas of elementary music programs, physical education, middle and high school career and technical programming, and technology support at all levels.



Library Read and Ride Program

Adopted Budget Changes from Prior Year

FY 2023 Adopted Budget Summary		
All Funds Summary		
FY 2022 ADOPTED REVENUE	\$346,004,838	
ADDITIONAL REVENUE (OVER FY 2022 ADOPTED)	Amount	FTE
State Revenue (Governor's Budget)	\$19,026,326	
Federal Revenue	\$4,210,947	
Local Transfer	\$,800,000	
Other Revenues	100,000	
Food Service (Fund 3)	18,835,130	
Capital Projects (Fund 6)	20,233,858	
Fleet (Fund 7)	158,421	
TOTAL ADDITIONAL REVENUE	\$88,364,682	
Total Adopted FY 2023 Revenue Budget	\$434,369,520	
FY 2022 ADOPTED EXPENDITURES	\$346,004,838	3,284.1
ADDITIONAL INVESTMENTS (OVER FY 2022 ADOPTED) (Funds 1,2,4 and 5)		
Base Budget & Compliance Adjustments	Amount	FTE
Division-wide Base Budget Changes Resulting in Net Overall Savings	\$(1,990,500)	
Hourly Custodial (\$15) and Contracted and Non-Contracted Driver Increase (\$21)	2,200,000	
Elementary School Counselors	210,000	3.0
Elementary Classroom Teachers	210,000	3.0
Middle School Classroom Teachers	210,000	3.0
High School, Alt Ed, & CTE Classroom Teachers	560,000	8.0
Division-wide SPED Classroom Teachers	490,000	7.0
Division-wide SPED Classroom Paras]	420,000	12.0
Division-wide Related Services Providers	350,000	5.0
Division-wide Specialized School Support Positions (Psychologists, Social Workers, etc.)	210,000	3.0
Division-wide Technology Resource Teachers	210,000	3.0
Division-wide English Language Learner Teachers	490,000	7.0
Subtotal	\$3,569,500	54.0
Grants and Restricted Funds	Amount	FTE
Federal and State Grants	\$24,103,582	45.0
Restricted At-Risk Funding (Fund 5)	2,255,400	
Debt Service Payments	(112,400)	
Governor's School (Fund 1)	24,500	
Detention Center (Fund 2)	1,400	
Regional Adult Ed (Fund 4)	39,700	
Subtotal	\$26,312,282	45.0

FY 2023 School Board's Adopted Budget Summary (continued)		
Benefit Increases	Amount	FTE
Other Adjustments: Annual Leave, Disability Insurance, & Other Req. Benefits	1,040,000	
SCPS Health Care Fund Cost (Employer) 5% Overall Budget Increase \$43.5M to \$45.7M	2,200,000	
SCPS Health Care Fund Cost (Employer) Mitigation Strategy: Use Health Reserve	(2,200,000)	
Subtotal	\$1,040,000	
Workforce Investments	Amount	FTE
Teachers' scale 5% Across the Board	\$7,950,000	
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	
PayScale Audit	150,000	
Academic and Athletic Stipends (2.5% + VHSL Mandates and equalizing level updates)	200,000	
Minimum Wage Increase (\$12 per hour)	500,000	
Subtotal	\$17,485,000	
Classroom Instructional Needs	Amount	FTE
Elementary Staffing Support (Paras)	\$520,000	13.0
School-Based Allocation Increases: ES Music, Physical Education, MS/HS Career and Technical, Technology (all)	210,500	
Subtotal	\$730,500	13.0
ADDITIONAL INVESTMENTS (FUNDS 3,6 AND 7)	\$39,227,400	
TOTAL ADDITIONAL INVESTMENTS (OVER FY 2022 ADOPTED)	\$88,364,682	112.0
NET ADDITIONAL POSITIONS ADDED DURING FY2022 (SCHOOL BOARD APPROVED)		87.9
TOTAL ADOPTED FY 2023 EXPENDITURE BUDGET	\$434,369,520	3,484.0

Note: As shown above, the FY 2023 Adopted FTE count includes a net of 87.9 additional positions approved by the School Board during the current school year after the FY 2022 budget was adopted. These additional positions include approximately 39 teaching positions, 45 teacher assistants, 2 nurses and 2 maintenance positions funded with federal ESSER funding appropriated after the FY 2022 Budget was adopted.

Key Factors Affecting Budget Development

The initial key factors affecting budget development are generally those that will influence budgeting for baseline costs before consideration of new initiatives. Budget development is influenced in the early stages of the process not only by the projected cost of ongoing commitments and needs but also by the projection of various sources of revenues for the coming year as well as possibly by anticipated student growth.

Operating Budget (Funds 1, 2, 4 and 5)

- Revenue for the operating budget for FY 2023 is projected to increase 15.8% over the FY 2022 adopted budget, or \$49.1 million. State revenue will increase \$15.1 million (11.4%) in this first year of the biennium. State sales tax is expected to increase about \$3.9M or 13.4%. The county's general fund transfer is also expected to provide an increase of \$5.8M. Federal revenue provides by far the largest increase by source over FY2022 of \$24.2M or nearly 190% beyond FY 2022. This is largely due to the inclusion of all remaining federal pandemic funding in the FY 2023 budget. While the deadline for expenditure of these funds doesn't coincide with the end of FY 2023 in all cases, including an appropriation for the full amount will provide flexibility to direct these funds to the most critical needs. The remaining 2.6% increase in revenue for the operating budget is directly related to an increase in facility use fees.
- The Composite Index determines a school division's ability to pay education costs fundamental to Virginia's Standards of Quality (SOQ). The Composite Index is calculated using these indicators of a locality's ability-to-pay: 1) true value of real property (weighted 50 percent), 2) adjusted gross income (weighted 40 percent), and 3) taxable retail sales (weighted 10 percent). Each locality's index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent. Spotsylvania County Public Schools' composite index has hovered between 36% and 37% for the past 4 biennia and has declined from .3722 for the 2020-2022 biennium to .3661 for the upcoming biennium.
- Projected student membership drives most staffing and operating budgets for 32 schools as well as other instructional staffing. Membership is projected to be about 23,340 on September 30, 2022, that is, SCPS expects at most a minimal change in total enrollment from the current year. Even with little change in overall enrollment, changes in grade level enrollments can trigger the need for additional positions to maintain student/teacher ratios. This budget has addressed that possibility with additional teaching positions at each level (3 at elementary, 3 at middle, and 8 for high school, CTE, and alternative education). The average daily membership (ADM) projection for March 31, 2023, on which the state revenue estimate is based, is 23,255.
- Funding for the Standards of Quality requires in part certain types of positions with required student to staff ratios as a minimum for school divisions in Virginia. Maintenance of a number of these ratios is addressed with the positions described in the bullet above. This budget also ensures compliance with these requirements through the addition of special education teachers and paraprofessionals, which also ensures federal compliance (19), specialized student support positions (3), school counselors (3), technology resource teachers (3) and English Language Learner teaching positions (7).
- Continued full participation in the state's K-3 class size reduction incentive program is funded and staffed to meet the state requirements for FY 2023.
- Instruction continues to receive most of the funding in the operating budget at 70.4% with 8.0% to debt, 6.7% to operations and maintenance, 6.3% to transportation, 4.4% to administration, attendance and health and 4.2% to technology.
- The Virginia Retirement System professional rate remains unchanged for FY2023 at 16.62%. The non-professional rate has also remained unchanged at 6.7%. Overall, VRS payments in FY 2023 will remain relatively stable, with the only increases due to increased salaries, additional positions and a technical correction that assigns VRS benefits to vacant positions in the budget.
- Significant contributions by the School Board for employee and retiree health insurance will continue into FY 2023. Because the School Board did not adopt funding for a potential rate increase, this part of the benefit budget remains flat (for both active and retired participants). Potential increases in claims will be addressed in FY 2023 using the health reserve held by the county government specifically for schools' use.

- Budgeted debt service, a significant portion of the adopted budget at 8% of the total, funds major renovations, major maintenance, and additions and replacements for the bus fleet and will remain stable for FY 2023.
- The operating budget also contains several restricted revenue sources. For example, state revenue includes a sizable increase in at-risk funding of \$2.25M which has specific purposes and is budgeted as such. In addition, federal pandemic funding which must be spent by FY 2025 is included in this budget at an increase of about \$22.6M. These funds also are restricted for specific purposes. The FY 2023 budget has these amounts fully appropriated as the School Board continues to determine specific uses.

Other Funds

- The capital projects fund includes an increase of \$20.2M – a combination of state construction funds and bond proceeds for capital projects included in the first year of the CIP.
- The food services fund also reflects a sizable increase in revenue of \$18.8M or a 146.3% increase. This is directly related to federal pandemic funding.

Significant Trends, Initiatives and Challenges

The School Board and the Superintendent are committed to maximizing the potential of each student and to attracting and retaining the best teachers and staff to work with our students. Serving a diverse community of learners with a variety of academic and social needs, particularly in these challenging times, requires many resources.

The continuing national staffing shortage including teachers and other staff, requires our school division and community to double its efforts to recruit and retain a high-quality workforce. The Virginia General Assembly's budget amendments include funding for the state share of a 5% compensation supplement for FY 2023. The School Board adopted a budget including this and other compensation improvements that will be discussed further in this section including strategies for offering competitive starting salaries, improving the pay compression issue and maintaining market competitiveness.

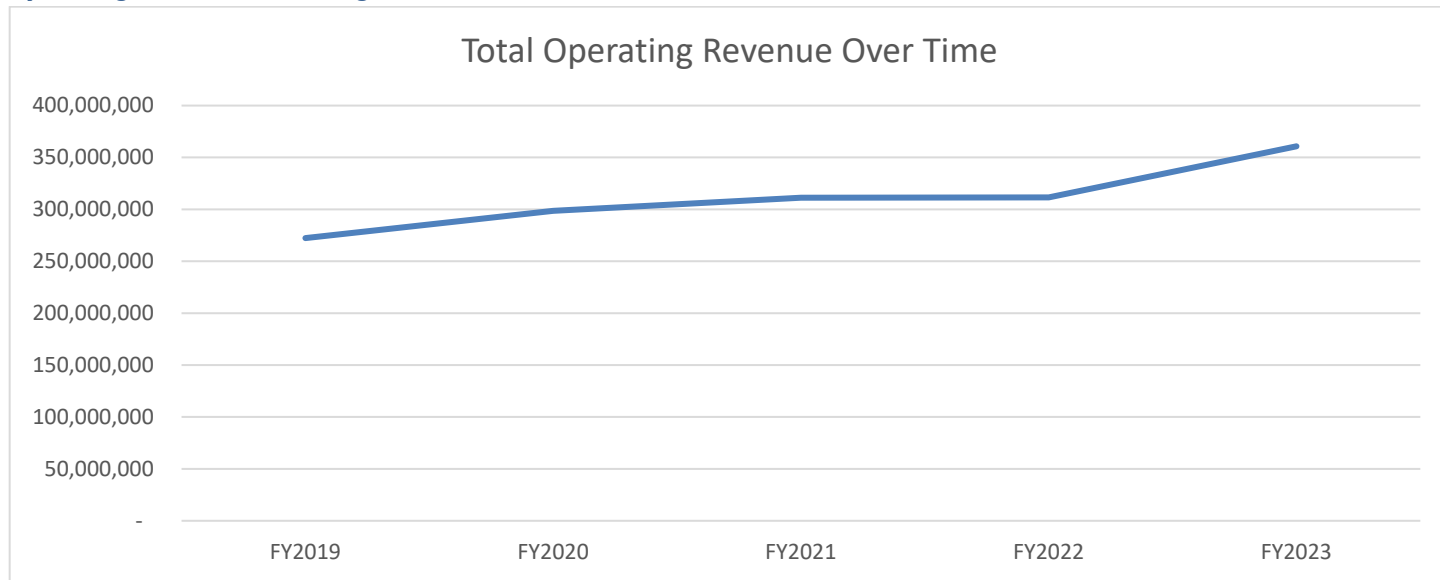
While these are both critical initiatives that support the continued implementation of our strategic plan, there are numerous trends and operational challenges that we must keep front of mind as we continue our work.

COVID-19 Response:

The COVID-19 response will continue indefinitely during the pandemic to ensure safe and effective learning environments for our students. As discussed previously, significant federal grant funding has been received by the district in this regard and the School Board will continue to determine the best uses and allocate these funds to meet the most critical needs. Some examples of the approved allocations for FY 2023 include: FTE positions (teachers, paraeducators, maintenance technicians, technology support positions, etc.), purchased services to support students with disabilities, and contracted nursing services.

While the benefits of this funding are far-reaching, it is critical to note that this funding is not ongoing and those continuing expenditures depending on funding will need to be operationalized over a relatively short period of time. The three-year forecast included in this document includes a plan to continue these expenditures as well as the impact on the need to continue to present balanced budgets over time.

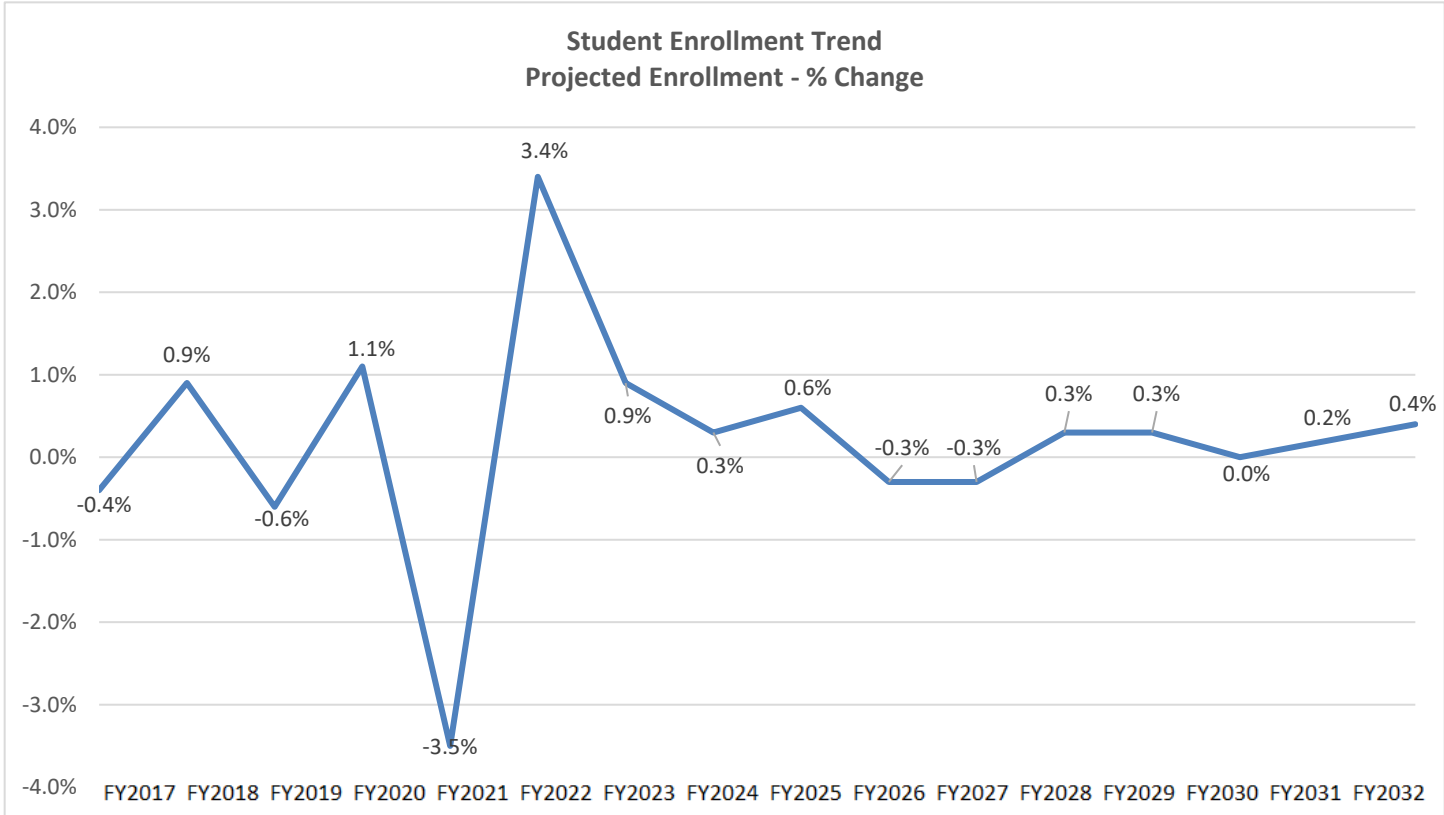
Operating Revenue - % Change over Time:



The school operating fund (funds 1,2,4, and 5 combined) has increased 32.5% since FY 2019 with more than 75% of the increased funding coming from state and federal sources. This includes a significant increase from the federal government over the past two years, primarily federal pandemic funding, which has allowed SCPS to add critical supports during the pandemic. This funding, however, is set to expire at the end of FY 2025. Local government revenue decreased from FY 2020 to FY 2022 and the full increase shown for FY 2023 is one-time funding, adopted by the governing body specifically to fund a plan to begin addressing modernization of the teacher pay scale including compression. These ongoing expenses (funded with one-time dollars) together with operationalizing any

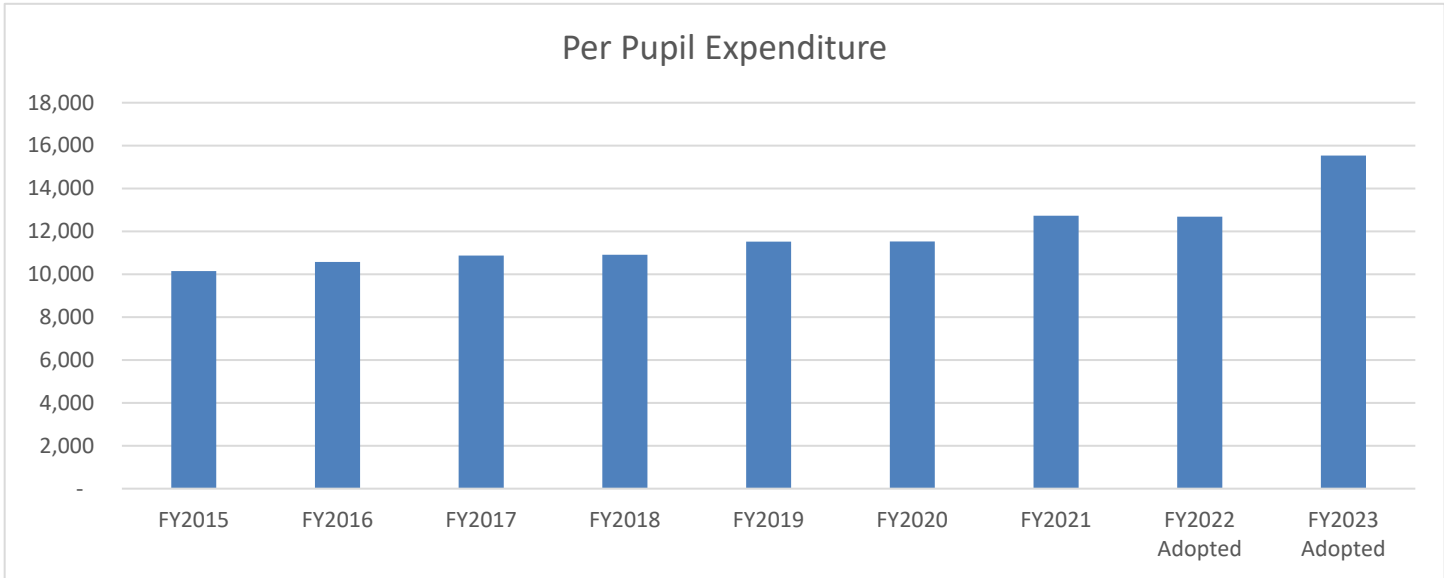
ongoing expenses currently funded with federal funds and the requirement for SCPS to fund its share of the State Standards of Quality will exert further pressure on the school operating budget in future years to continue these planned expenditures. The state resources have continued to increase steadily, representing primarily the state share of the cost of the Standards of Quality and sales tax has increased about 26% over the period.

Enrollment History and Projections:



From a historical perspective, student enrollment has not experienced significant changes year over year, ranging from 23,592 in FY 2017 to an estimate of 23,340 for FY 2023. A demographic study completed during 2021 indicates that enrollment over the next ten years is anticipated to increase by less than 1%. Changes in grade level enrollments, however, year to year, may require a reassessment of staffing levels to meet student to staff ratio requirements from the state.

PER PUPIL EXPENDITURE TREND:



Source for actual data: Table 15 of the Superintendent’s Annual Report for Virginia, Sources of Financial Support for Expenditures, Total Expenditures for Operations and Total per Pupil Expenditures for Operations.

The per pupil expenditure has generally increased between 2% and 5% over the period with the two years of larger increases being heavily influenced by federal pandemic funding. While the estimated per pupil expenditure for FY2023 will be the highest since FY2009 and SCPS is making some important gains in instructional spending to further its goals, Spotsylvania continues to rank just outside the bottom one-third of Virginia’s school districts with regard to the amount spent per student (according to the most current data – FY 2021 Table 15 - from the Virginia Department of Education).

Employee Compensation (Salaries and Benefits):

Salary improvements continue to be a large part of a major effort to attract and retain quality employees in a variety of positions (both contracted and hourly) within Spotsylvania County Public Schools. Since FY 2019, the level of budget resources has been sufficient to offer 4% to 5.5% increases to teachers and support staff (somewhat less for administrators during those years). For FY 2023, the School Board adopted several salary improvement plans. First, a 5% increase for all eligible employees is planned and will meet the requirement from the state to receive its share of funding for SOQ positions. Second, the Board of Supervisors has included, in its planned transfer to the school division, funding to conduct a pay scale study and to subsequently modernize the teachers’ scale (including addressing compression). Athletic and academic supplements will increase 2.5% including Virginia High School League mandates and equalizing level updates. Finally, federal law requires us to increase the minimum wage to \$12 per hour for all hourly positions. These plans will further our efforts to attract quality staff, however, because the funding to modernize the teacher’s salary scale is one-time funding, this must be kept front of mind as future budgets are developed in order that these ongoing expenditures can be funded.

During 2014, the County and Schools converted their health care benefit model to a joint self-insured model to address rising health care costs. Since that time – until the past several budget years, the adopted budget has included a projected percentage increase for healthcare rates. In the FY 2022 and FY 2023 adopted budgets, an increase in the healthcare budget to further address rising rates was not approved. While the overall budget was able to cover claims in excess of the health care budget over the past two years, future budgets will need to address potential cost increases in addition to replenishing the health reserve for unanticipated costs going forward.

The rates for the Virginia retirement system payments for our employees will remain steady for FY 2023. The increases for VRS expenditures and FICA are a direct result of increased salaries, additional positions and a technical correction that assigns VRS benefits to vacant positions in the budget.

Capital Improvements and Major Maintenance:

In November 2021, voters approved the 2021 Bond Referendum. Proceeds from bond sales approved in this referendum will be used to finance a variety of capital improvement projects including, but not limited to, the acquisition of real property for future school sites; construction and equipping of new public schools and additions to existing public schools; public school capital maintenance purposes including HVAC and roof replacements, asphalt/sidewalk construction and replacement, and other capital maintenance projects; school transportation purposes including acquisition of new and replacement school buses; school technology purposes including upgrades to and replacements of existing equipment; and acquisition, construction and equipping or rehabilitation of such other capital school assets

Future Initiatives:

A multi-year plan is a tool that can provide ongoing projections beyond the annual budget and assist the School Board and the County Board of Supervisors in developing impactful budget plans based on the community's future funding priorities. The FY 2024-FY 2026 school division's three-year projection included in this document provides conservative estimates for ongoing costs such as continued response to state and federal mandates, operationalizing current grant funded programs, increasing benefit costs and other costs such as utilities. In this three-year projection, revenues are not expected to keep pace with the projected baseline expenditures. There will need to be strategic conversations and planning to determine how the projected needs can be supported with projected revenue streams in future years. A plan developed through this process should be the topic for strategic discussions and analysis over time to determine adjustments to projected revenues and projected expenditures to continue to support a balanced budget during the annual budget development process.

Three Year Forecast

A multi-year plan is a tool that can provide ongoing projections beyond the annual budget and assist in developing impactful budget plans based on the community's future funding priorities. The FY2024-2026 school division's three-year projection included here provides conservative estimates for ongoing costs such as continued response to state and federal mandates, operationalizing current grant funded programs, increasing benefit costs and other costs such as utilities. In this three-year projection, revenues are not expected to keep pace with the projected baseline expenditures. There will need to be strategic conversations and planning to determine how the projected needs can be supported with projected revenue streams in future years. A plan developed through this process should be the topic for strategic discussions and analysis over time to determine adjustments to projected revenues and projected expenditures to continue to support a balanced budget during the annual budget development process.

Objective of the Three-Year Forecast – to project the future costs of:

- maintaining core instructional programs and services.
- providing quality services to more than 23,000 students.
- debt service related to completion of all critical capital projects identified in the current Capital Improvement Plan.

The three-year cost of meeting these objectives has been calculated using the following assumptions with the understanding that this is simply a general projection for planning purposes and that there may be some factors that are not predictable at this time. It is important to note that the assumptions used in this forecast will be re-evaluated annually.

Long-Range Budget Assumptions

Revenue

- ADM changes are based on division enrollment projections and are minimal in FY 2024, FY 2025 and FY 2026.
- State aid is adjusted 4% in the first year of the biennium (FY 2025) and 2% in the second years (FY 2024 and FY 2026). Projected state aid does not include funding for potential initiatives such as future salary increases or new/expanded programs.
- Sales tax is projected at a 2% increase in each successive year.
- Federal funds reflect the expiration of pandemic funding in FY 2025 by assuming all funds will be spent in FY 2023 with a 1.5% annual increase for other federal grant funding for FY 2024, FY 2025, and FY 2026.
- County transfer is assumed to remain constant less the one-time funding appropriated in FY 2023.
- Other funding streams are projected to remain stable in FY 2024, FY 2025, and FY 2026.

Expenditures

- Ensures compliance with state requirements for staffing and incentive programs in which SCPS participates.
- Assumes debt service will be fully funded by the county government through the current FY 2023-FY 2027 CIP
- Health insurance premiums increase by 5% per year; after recognizing budget overages anticipated for FY 2022
- VRS benefit rates are projected to remain stable through FY 2026
- Utilities and fuel increase by 5% each year after recognizing budget overages anticipated for FY 2022
- Federally funded positions related to pandemic funding are projected to remain in the out years. However, non-compensation expenditures related to pandemic funding have been removed from the outyears.

3 Year Forecast All Funds (less CIP)

Revenue Description	FY23 Adopted Budget	FY24 Projected	FY25 Projected	FY26 Projected
Fund Balance	8,000,000	3,000,000	3,000,000	3,000,000
State Funds	149,466,667	152,456,000	158,554,240	161,725,325
State Sales Tax	32,762,179	33,417,423	34,085,771	34,767,486
Federal Funds	55,547,856	15,898,928	16,137,411	16,379,473
Local Funds	138,081,416	132,281,416	132,281,416	132,281,416
Other Funds	11,768,016	11,768,016	11,768,016	11,768,016
Grand Total	395,626,134	348,821,782	355,826,855	359,921,716

Expenditure Description	FY23 Adopted Budget	FY24 Projected	FY25 Projected	FY26 Projected
Salaries/Wages	201,507,045	201,508,295	201,509,608	201,510,986
Employee Benefits	81,802,993	89,278,579	91,285,196	93,392,143
Subtotal	283,310,038	290,786,874	292,794,803	294,903,129
Purchased Services	40,679,690	21,864,082	21,864,082	21,864,082
Other Charges	9,646,378	10,704,443	10,923,785	11,148,610
Materials & Supplies	25,480,145	10,773,959	10,773,959	10,773,959
Capital Outlay	7,707,951	465,978	465,978	465,978
Debt Service	28,801,932	28,657,210	30,914,541	32,836,018
Subtotal	112,316,096	72,465,672	74,942,345	77,088,647
Grand Total	395,626,134	363,252,546	367,737,148	371,991,776
Estimated Salary Lapse Savings		(1,000,000)	(1,000,000)	(1,000,000)
Revised Expenditure Total		362,252,546	366,737,148	370,991,776
Variance		(13,430,763)	(10,910,293)	(11,070,059)

Fund Balance

In accordance with the following section from the State Code of Virginia, school divisions are not permitted to hold a fund balance from year to year.

22.1-91. Limitation on expenditures; 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.

Code 1950, § 22-120; 1980, c. 559.

At each year end, however, the County Board of Supervisors reserves certain balances in accounts designated for the school division and re-appropriates them in future years according to the appropriations resolution and/or other subsequent actions by the Board of Supervisors. These fund balances include a reserve for Other Post-Employment benefits and a self-insurance health reserve. These reserves and uses are delineated in the financial policies of the county and presented the Annual Comprehensive Financial Reports for Spotsylvania.

To the extent food service and fleet fund balances are expected to be available at the end of any given fiscal year, they will be budgeted in those funds in the next fiscal year's adopted budget and are appropriated by the Board of Supervisors for that budget year.

Debt Obligations

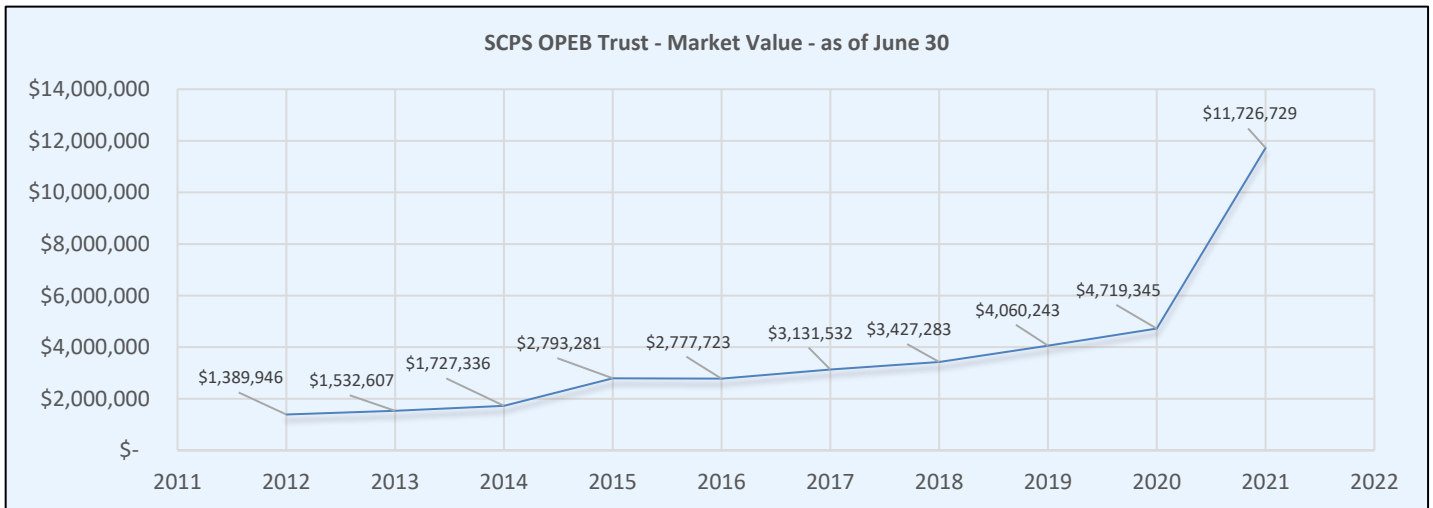
Fiscal Year	Existing Debt		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	19,683,041	6,410,787	1,784,718	933,385	21,467,759	7,344,173
2024	16,683,388	5,519,534	1,784,718	870,896	18,468,106	6,390,430
2025	16,126,927	4,741,046	1,784,718	808,407	17,911,646	5,549,453
2026	15,723,597	4,025,247	1,784,718	745,918	17,508,315	4,771,166
2027	15,134,158	3,356,608	1,784,718	683,429	16,918,876	4,040,037
2028	12,326,226	2,576,390	1,784,718	620,940	14,110,945	3,197,330
2029	11,098,578	2,035,067	1,784,718	558,451	12,883,297	2,593,518
2030	9,571,730	1,562,357	1,238,054	495,962	10,809,783	2,058,319
2031	8,414,489	1,184,981	1,238,054	448,779	9,652,543	1,633,761
2032	4,525,631	870,831	1,238,054	401,597	5,763,684	1,272,428
2033	4,117,985	712,272	1,238,054	354,414	5,356,039	1,066,686
2034	3,605,186	564,823	1,238,054	307,232	4,843,240	872,055
2035	3,170,544	443,159	812,655	260,050	3,983,199	703,209
2036	2,820,000	338,740	812,655	227,543	3,632,655	566,283
2037	2,635,000	245,378	812,655	195,037	3,447,655	440,415
2038	2,065,000	157,320	812,655	162,531	2,877,655	319,851
2039	2,065,000	83,400	812,655	130,025	2,877,655	213,425
2040	525,000	25,650	812,655	97,519	1,337,655	123,169
2041	330,000	9,900	812,655	65,012	1,142,655	74,912
2042	0	0	812,655	32,506	812,655	32,506
2043	0	0	0	0	0	0
Grant Total	\$150,621,480	\$34,863,490	\$25,184,535	\$8,399,634	\$175,806,015	\$43,263,124

Other Post-Employment Benefit Obligations (OPEB)

The Spotsylvania County Public Schools' Local Finance Board is governed by Virginia Code (§15.2-1547) and is responsible for the monitoring and management of the local school division's Other Post-Employment Benefits (OPEB) Trust.

OPEB trusts are established for the purpose of accumulating and investing assets to fund post-employment benefits (OPEB) other than pensions as provided in Article 8, Chapter 15, Subtitle II of title 15.2 of the Virginia Code (§15.2-1544 through §15.2- 1549). SCPS is a participating employer in the VACo/VML Pooled OPEB Trust, which is an Internal Revenue Code Section 115 tax-exempt, governmental trust. Oversight and management of the VACo/VML Pooled OPEB Trust is provided by a nine-member Board of Trustees elected by participating localities in the Pooled OPEB Trust. Asset Consulting Group (ACG) is the Pooled OPEB Trust's Investment Advisor. VACo/VML Finance is the Program Administrator for the Pooled OPEB Trust. The role of the Board of Trustees is to oversee the management of the assets in the Pooled OPEB Trust. The Pooled OPEB Trust's Board of Trustees meet at least quarterly. An Annual Meeting is held in September or October, during which participating employers elect new members of the Board of Trustees and review the trust performance. Trustees serve three-year terms on a staggered basis with three seats up for election each year. At the annual meeting, VACo/VML Finance provides a list of all the trust fund participating employers (this information includes their investment share based on current market value). This information is used to determine the weighted vote assigned to each participating member. This weighted vote allocation is based on each participant's investments as a percent of the total fund. When SCPS established the OPEB trust, they elected to invest in the VACo/VML pooled Trust Portfolio I. Portfolio I asset allocation policy consists of investment benchmarks set by the trust board in conjunction with recommendations from ACG based on market forecasting and trends. Spotsylvania County Public Schools (SCPS) OPEB Trust factored in: OPEB liability, staff size, age current staff, number of current retirees, how employee will qualify, and the type of coverage offered.

The Governmental Accounting Standards Board (GASB) includes standards that provide the required accounting and financial reporting for OPEB benefits (medical, dental, vision etc.). The division contracts with an outside third party to perform the Actuarial Valuation that are included as part of the annual audit. The current OPEB valuations (as of June 30, 2021) have been completed by Bolton Partners as shown below. The division's yearly OPEB liability is reported in the County Annual Comprehensive Financial Report.



SCPS OPEB Liability Trends				
Fiscal Year	Total Liability	OPEB Trust Net Position	Net OPEB Liability	% Funded in OPEB Trust
2017	238,804,663	3,131,532	235,673,131	1.31%
2018	245,314,441	3,427,283	241,887,158	1.40%
2019	265,855,235	4,060,243	261,794,992	1.53%
2020	300,644,661	4,179,345	296,465,316	1.39%
2021	188,376,803	11,726,729	176,650,074	6.23%

Source: GASB Report Completed by Bolton Partners

June 30, 2021 GASB Actuarial Information from Bolton Partners (Selected Summary Reports)

Schedule of Changes in the Total Liability and Related Ratios - Required by GASB 74

Changes in Employer's Net OPEB Liability and Related Ratios

Last 10 Fiscal Years

Information for FYE 2016 and earlier is not available

Disclosure for Fiscal Year Ending:	2021	2020	2019	2018	2017
Measurement Date:	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Total OPEB liability					
Service Cost	\$ 10,378,295	\$ 8,672,650	\$ 9,446,889	\$ 9,179,260	\$ 10,523,000
Interest Cost	7,272,565	8,206,901	8,742,678	8,413,026	7,155,000
Changes in Benefit Terms	-	-	-	-	-
Differences Between Expected and Actual Experience	(135,176,831)	(2,827,178)	(20,301,124)	(2,920,207)	-
Changes of Assumptions	8,991,339	25,217,748	27,700,896	(3,474,625)	(27,679,000)
Benefit Payments	(3,733,226)	(4,480,695)	(5,048,545)	(4,687,676)	(4,496,337)
Net Change in Total OPEB Liability	(112,267,858)	34,789,426	20,540,794	6,509,778	(14,497,337)
Total OPEB liability - Beginning of Year	300,644,661	265,855,235	245,314,441	238,804,663	253,302,000
Total OPEB Liability - End of Year	188,376,803	300,644,661	265,855,235	245,314,441	238,804,663

Plan Fiduciary Net Position

Last 10 Fiscal Years

Information for FYE 2016 and earlier is not available

Disclosure for Fiscal Year Ending:	2021	2020	2019	2018	2017
Measurement Date:	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Contributions - Employer	\$ 10,016,649	\$ 4,480,695	\$ 5,477,864	\$ 4,687,676	\$ 4,496,337
Net Investment Income	1,263,961	119,102	203,641	295,751	353,808
Benefit Payments (net of retiree contributions)	(3,733,226)	(4,480,695)	(5,048,545)	(4,687,676)	(4,496,337)
Administrative Expense	-	-	-	-	-
Net Change in Fiduciary Net Position	7,547,384	119,102	632,960	295,751	353,808
Fiduciary Net Position - Beginning of Year	4,179,345	4,060,243	3,427,283	3,131,532	2,777,723
Fiduciary Net Position - End of Year	11,726,729	4,179,345	4,060,243	3,427,283	3,131,532
Net OPEB Liability	176,650,074	296,465,316	261,794,992	241,887,158	235,673,131
Fiduciary Net Position as a % of Total OPEB Liability	6.23%	1.39%	1.53%	1.40%	1.31%
Covered-Employee Payroll ¹	N/A	N/A	N/A	N/A	N/A
Net OPEB Liability as a Percentage of Covered Employee Payroll ¹	N/A	N/A	N/A	N/A	N/A
Expected Average Remaining Service Years of All Participants	7	7	7	8	8

Appendix A. GASB 75 Disclosure

Change in Net OPEB Liability

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance as of June 30, 2019 for FYE 2020	\$265,855,235	\$4,060,243	\$261,794,992
Changes for the Year			
Service Cost	8,672,650		8,672,650
Interest	8,206,901		8,206,901
Changes of Benefit Terms	0		0
Experience Losses/(Gains)	(2,827,178)		(2,827,178)
Trust Contribution - Employer		4,480,695	(4,480,695)
Net Investment Income		119,102	(119,102)
Changes in Assumptions	25,217,748		25,217,748
Benefit Payments (net of retiree contributions)	(4,480,695)	(4,480,695)	0
Administrative Expense		0	0
Net Changes	34,789,426	119,102	34,670,324
Balance as of June 30, 2020 for FYE 2021	\$300,644,661	\$4,179,345	\$296,465,316
Funded status		1.39%	

Appendix A. GASB 75 Disclosure

OPEB Expense - Required by GASB 75

1. Service Cost	\$ 8,672,650
2. Interest	8,206,901
3. Projected Earnings on OPEB Trust	(284,217)
4. OPEB Administrative Expense	0
5. Changes in Benefit Terms	0
6. Differences Between Expected and Actual Earnings	
In Current Fiscal Year Recognized in Current Year	33,023
From Past Years Recognized in Current Year	(36,923)
Total	(3,900)
7. Differences Between Expected and Actual Experience	
In Current Fiscal Year Recognized in Current Year	(403,883)
From Past Years Recognized in Current Year	(3,265,187)
Total	(3,669,070)
8. Changes in Assumptions	
In Current Fiscal Year Recognized in Current Year	3,602,535
From Past Years Recognized in Current Year	63,068
Total	3,665,603
9. Total OPEB Expense	\$ 16,587,967

Appendix A. GASB 75 Disclosure

Sensitivity of Total and Net OPEB Liability - Required by GASB 75

The following table presents Spotsylvania County Schools Total and Net OPEB liability. We also present the Total and Net OPEB liability if it is calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher.

Discount Rate	1% Decrease	Discount Rate	1% Increase
	1.45%	2.45%	3.45%
Total OPEB Liability	\$357,357,067	\$300,644,661	\$255,989,284
Net OPEB Liability/(Asset)	\$353,177,722	\$296,465,316	\$251,809,939

The following table presents Spotsylvania County Schools Total and Net OPEB liability. We also present the Total and Net OPEB liability if it is calculated using a health care cost trend rate that is 1 percentage point lower or 1 percentage point higher.

Ultimate Trend	1% Decrease	Medical Trend	1% Increase
	2.90%	3.90%	4.90%
Total OPEB Liability	\$248,499,011	\$300,644,661	\$368,829,840
Net OPEB Liability/(Asset)	\$244,319,666	\$296,465,316	\$364,650,495

Appendix A. GASB 75 Disclosure

Deferred Inflows/Outflows of Resources Related to OPEB - Required by GASB 75

For the fiscal year ended June 30, 2021, Spotsylvania County Schools recognized an OPEB expense of \$16,587,967. At June 30, 2021, Spotsylvania County Schools reported deferred outflows of resources and deferred inflows of resources related to the OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 18,749,226
Changes of assumptions	41,401,567	16,011,141
Net difference between projected and actual earnings on OPEB plan investments	162,869	62,492
Employer contribution subsequent to measurement date	TBD	
Total	\$ 41,564,436	\$ 34,822,859

An amount to be determined will be reported as deferred outflows of resources related to OPEB resulting from employer contribution subsequent to measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the OPEB plan will be recognized in the expense as follows:

Fiscal Year ended June 30:	
2022	\$ (7,369)
2023	24,507
2024	39,815
2025	29,556
2026	3,456,410
Thereafter	3,198,658

Appendix A. GASB 75 Disclosure

Schedule of Differences between Projected and Actual Earnings on OPEB Plan Investments

In conformity with paragraph 86b of Statement 75, the effects of differences between projected and actual earnings on OPEB plan investments are recognized in collective OPEB expense using a systematic and rational method over a closed five-year period, beginning in the current reporting period. The following table illustrates the application of this requirement.

Increase (Decrease) in OPEB Expense Arising from the Recognition of Differences between Projected and Actual Earnings on OPEB Plan Investments												
Year	Differences between Projected and Actual Earnings on OPEB Plan Investments	Recognition Period (Years)	2017	2018	2019	2020	2021	2022	2023	2024	2025	
2017	\$ -	5	\$ -	-	-	-	-	-	-	-	-	
2018	(159,367)	5	\$ (31,873)	(31,873)	(31,873)	(31,873)	(31,873)	(31,875)	-	-	-	
2019	(76,544)	5	-	(15,309)	(15,309)	(15,309)	(15,309)	(15,309)	(15,308)	-	-	
2020	51,295	5	-	-	10,259	10,259	10,259	10,259	10,259	10,259	-	
2021	165,115	5	-	-	33,023	33,023	33,023	33,023	33,023	33,023	33,023	
Net increase (decrease) in OPEB expense			\$ -	\$ (31,873)	\$ (47,182)	\$ (36,923)	\$ (3,900)	\$ (3,902)	\$ 27,974	\$ 43,282	\$ 33,023	

Deferred Outflows of Resources and Deferred Inflows of Resources Arising from Differences between Projected and Actual Earnings on OPEB Plan Investments

Year	Investment Earnings Less than Projected (a)	Investment Earnings Greater Than Projected (b)	Amounts Recognized in OPEB Expense Through June 30, 2020 (c)	Balances at June 30, 2020	
				Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2017	\$ -	\$ -	\$ -	\$ -	\$ -
2018	-	159,367	127,492	-	31,875
2019	-	76,544	45,927	-	30,617
2020	51,295	-	20,518	30,777	-
2021	165,115	-	33,023	132,092	-
				\$ 162,869	\$ 62,492

Schedule of Changes of Assumptions

In conformity with paragraph 86a of Statement 75, the effects of changes of assumptions should be recognized in OPEB expense, beginning in the current reporting period, using a systematic and rational method over a closed period equal to the average of the remaining service lives of all employees that are provided with OPEB through the OPEB plan (active and inactive employees), determined as of the beginning of the measurement period. The following table illustrates the application of this requirement.

Increase (Decrease) in OPEB Expense Arising from the Effects of Changes of Assumptions																
Year	Changes of Assumptions	Recognition Period (Years)	Prior	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Thereafter
Prior	\$ -	-	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	1	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	1	-	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
2018	(27,679,000)	8	-	-	(3,459,875)	(3,459,875)	(3,459,875)	(3,459,875)	(3,459,875)	(3,459,875)	(3,459,875)	(3,459,875)	(3,459,875)	(3,459,875)	(3,459,875)	(3,459,875)
2019	(3,474,625)	8	-	-	-	(434,328)	(434,328)	(434,328)	(434,328)	(434,328)	(434,328)	(434,328)	(434,328)	(434,328)	(434,328)	(434,328)
2020	27,700,896	7	-	-	-	3,957,271	3,957,271	3,957,271	3,957,271	3,957,271	3,957,271	3,957,271	3,957,271	3,957,271	3,957,271	3,957,271
2021	25,217,748	7	-	-	-	3,602,535	3,602,535	3,602,535	3,602,535	3,602,535	3,602,535	3,602,535	3,602,535	3,602,535	3,602,535	3,602,538
Net increase (decrease) in OPEB expense			\$ -	\$ -	\$ -	\$ (3,459,875)	\$ (3,894,203)	\$ 63,068	\$ 3,665,603	\$ 3,665,603	\$ 3,665,603	\$ 3,665,603	\$ 3,665,603	\$ 3,665,603	\$ 7,125,476	\$ 3,602,538

Deferred Outflows of Resources and Deferred Inflows of Resources Arising from Changes of Assumptions

Year	Increases in the Total OPEB Liability (a)	Decreases in the Total OPEB Liability (b)	Amounts Recognized in OPEB Expense Through June 30, 2020 (c)	Balances at June 30, 2020	
				Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
Prior	\$ -	\$ -	\$ -	\$ -	\$ -
2016	-	-	-	-	-
2017	-	-	-	-	-
2018	-	27,679,000	13,839,500	-	13,839,500
2019	-	3,474,625	1,302,984	-	2,171,641
2020	27,700,896	-	7,914,542	19,786,354	-
2021	25,217,748	-	3,602,535	21,615,213	-
				\$ 41,401,567	\$ 16,011,141

Schedule of Changes in the Total Liability and Related Ratios - Required by GASB 75

Changes in Employer's Net OPEB Liability and Related Ratios
Last 10 Fiscal Years

Disclosure for fiscal year ending: Measurement Date:	2021 6/30/2020	2020 6/30/2019	2019 6/30/2018	2018 6/30/2017	2017 6/30/2016	2016 6/30/2015	2015 6/30/2014	2014 6/30/2013	2013 6/30/2012	2012 6/30/2011
Total OPEB liability										
Service Cost	\$ 8,672,650	\$ 9,446,889	\$ 9,179,260	\$ 10,523,000						
Interest Cost	8,206,901	8,742,678	8,413,026	7,155,000						
Changes in Benefit Terms	-	-	-	-						
Differences Between Expected and Actual Experience	(2,827,176)	(20,301,124)	(2,920,207)							
Changes of Assumptions	25,217,748	27,700,896	(3,474,625)	(27,679,000)			Information for FYE 2016 and earlier is not available			
Benefit Payments	(4,480,695)	(5,048,545)	(4,687,676)	(4,496,337)						
Net Change in Total OPEB Liability	34,789,426	20,540,794	6,509,778	(14,497,337)						
Total OPEB liability - Beginning of Year	265,855,235	245,314,441	238,804,663	253,302,000						
Total OPEB liability - End of Year	300,644,661	265,855,235	245,314,441	238,804,663						

Plan Fiduciary Net Position
Last 10 Fiscal Years

Disclosure for fiscal year ending: Measurement Date:	2021 6/30/2020	2020 6/30/2019	2019 6/30/2018	2018 6/30/2017	2017 6/30/2016	2016 6/30/2015	2015 6/30/2014	2014 6/30/2013	2013 6/30/2012	2012 6/30/2011
Contributions - Employer	\$ 4,480,695	\$ 5,477,864	\$ 4,687,676	\$ 4,496,337						
Net Investment Income	119,102	203,641	295,751	353,808						
Benefit Payments (net of retiree contributions)	(4,480,695)	(5,048,545)	(4,687,676)	(4,496,337)			Information for FYE 2016 and earlier is not available			
Administrative Expense	-	-	-	-						
Net Change in Fiduciary Net Position	119,102	632,960	295,751	353,808						
Fiduciary Net Position - Beginning of Year	4,060,243	3,427,283	3,131,532	2,777,723						
Fiduciary Net Position - End of Year	4,179,345	4,060,243	3,427,283	3,131,532						
Net OPEB Liability	296,465,316	261,794,992	241,887,158	235,673,131						
Fiduciary Net Position as a % of Total OPEB Liability	1.39%	1.53%	1.40%	1.31%						
Covered-Employee Payroll ¹										
Net OPEB Liability as a % of Payroll ¹										
Expected Average Remaining Service Years of All Participants	7	7	8	8						

Notes to Schedule:

Benefit changes:

None.

Changes of assumptions:

The discount rate was changed as follows ==> 2.45% 3.13% 3.62% 3.58%

The December 2019 Federal appropriations bill eliminated the excise tax on high-cost plans that was part of the Affordable Care Act (this excise tax is commonly referred to as the "Cadillac Tax"). Accordingly, we have removed the Cadillac Tax from the trend assumption.



Informational Section

The **Informational Section** includes relevant information to provide the reader a broader picture of Spotsylvania County Public Schools including, but not limited to, cost per pupil, student enrollment trends, performance measures, and student demographics.

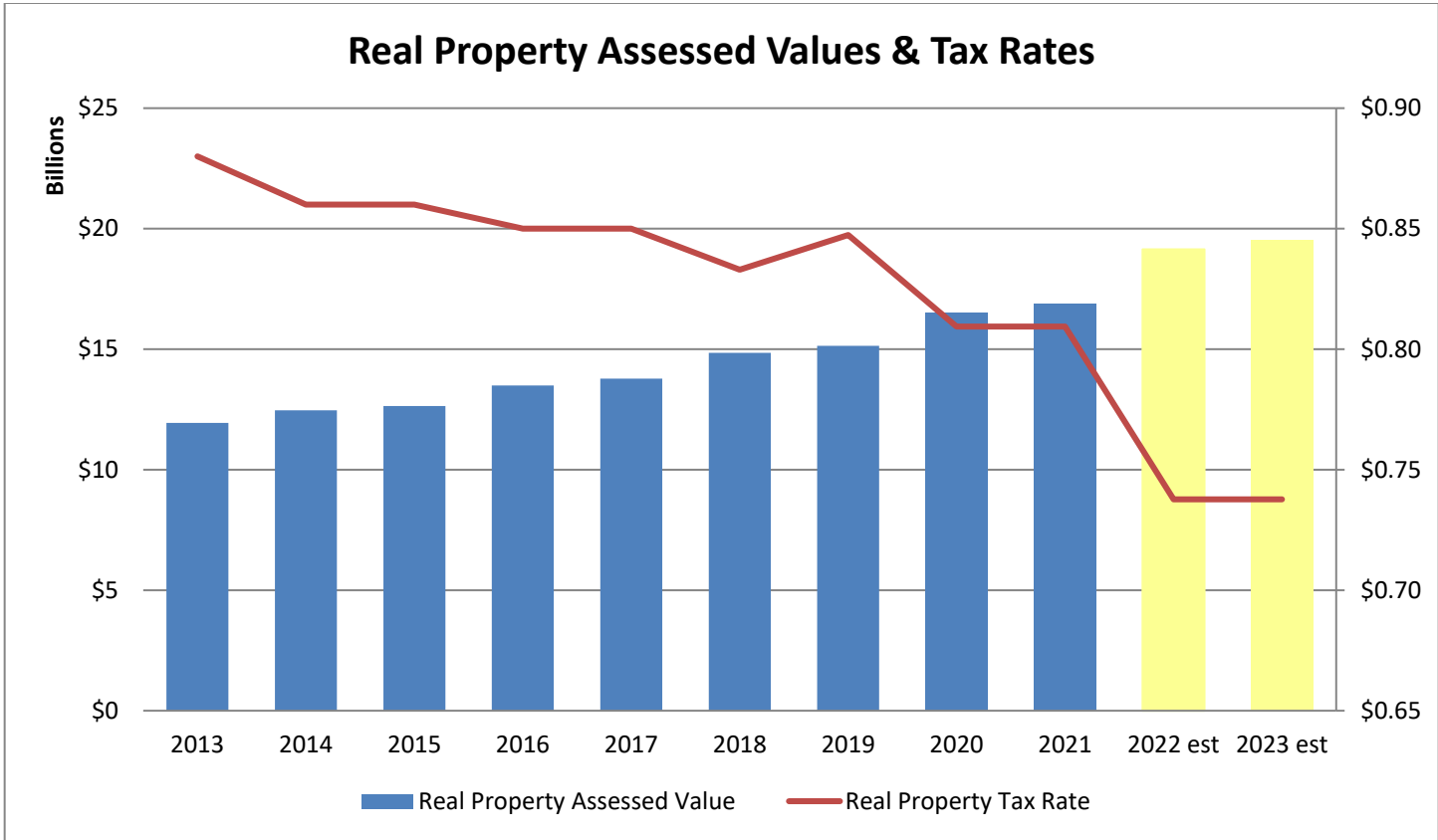


Tax Base and Rate Trends

Real Estate Tax Rate History

Calendar Year	Tax Rate	Equalized Tax Rate
1990	\$0.85	*
1991	0.90	
1992	0.82	0.71
1993	0.86	
1994	0.86	*
1995	0.86	
1996	0.86	0.81
1997	0.92	
1998	0.94	0.90
1999	1.02	
2000	1.02	0.94
2001	1.07	
2002	1.01	0.93
2003	1.01	
2004	0.86	0.86
2005	0.89	
2006	0.62	0.62
2007	0.62	
2008	0.62	0.56
2009	0.62	
2010	0.86	0.83
2011	0.86	
2012	0.88	0.90
2013	0.88	
2014	0.86	0.863
2015	0.86	
2016	0.85	0.8313
2017	0.85	
2018	0.8330	0.8164
2019	0.8474	
2020	0.8094	0.8100
2021	0.8094	
2022	0.7377	0.7377

*Biennial assessments began occurring in 1996. Prior to that, assessments took place every four years.



Source: [FY23 Spotsylvania County Adopted Budget Book](#)

Bond Amortization Schedule

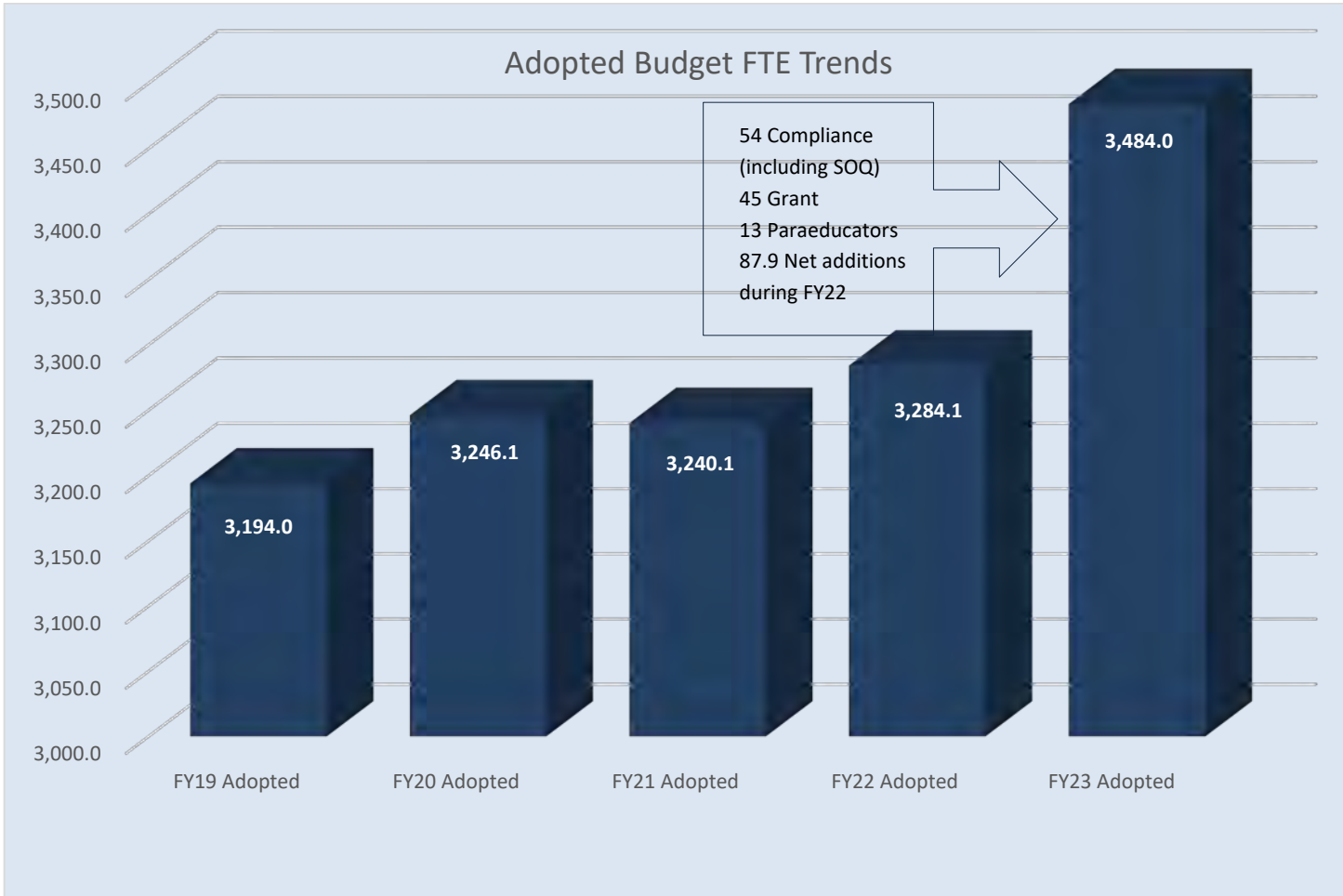
#	TITLE	ISSUE DATE	MATURITY DATE	ANNUAL INTEREST RATE (%)	RATES: FIXED	ORIGINAL PRINCIPAL AMOUNT	ANNUAL PRINCIPAL SCHEDULED TO RETIRE IN FY23	PRINCIPAL AMOUNT OUTSTANDING
VPSA/IDA/EDA LOANS:								
1	VPSA 02A	5/1/02	7/1/22	3.60% - 5.60%	FIXED	\$17,315,000	\$820,000	\$820,000
2	VPSA 02B	11/1/02	7/1/23	2.35% - 5.10%	FIXED	\$11,885,000	\$550,000	\$550,000
3	QSCB	6/23/10	6/1/27	0.05%	FIXED	\$2,630,000	\$155,000	\$775,000
9	GO14	8/25/14	6/1/34	2.55%	FIXED	\$20,954,593	\$1,202,042	\$7,885,808
10	EDA 14	8/1/14	6/1/31	2.55%	FIXED	\$26,445,000	\$1,545,000	\$16,190,000
11	GO 15	8/1/15	6/1/35	2.55%	FIXED	\$27,765,885	\$1,950,131	\$11,476,534
12	GO 16	9/6/16	6/1/36	1.64%	FIXED	\$19,615,000	\$1,915,000	\$8,435,000
13	GO 17A	8/1/15	6/1/35	2.55%	FIXED	\$24,440,000	\$1,595,000	\$15,965,000
14	GO 18	8/28/18	7/15/38	2.5% - 5.0%	FIXED	\$28,465,000	\$1,905,000	\$22,730,000
15	GO 19	8/16/19	1/15/39	4.0% - 5.0%	FIXED	\$29,681,995	\$2,351,015	\$21,537,523
16	GO 20	9/11/20	1/15/40	3.0% - 5.0%	FIXED	\$11,030,000	\$995,000	\$9,070,000
17	GO 21	8/24/21	1/15/41	4.0% - 5.0%	FIXED	\$17,442,675	\$2,092,804	\$15,952,761
18	EDA 21	9/8/21	6/1/32	3.0% - 5.0%	FIXED	\$21,971,891	\$2,607,049	\$19,233,855
GRAND TOTAL						\$259,642,039	\$19,683,041	\$150,621,482

Allocation of Positions (FTE)

The tables below provide information regarding the numbers of adopted (authorized) full-time equivalent (FTE) positions for FY 2023 for all funds with comparison data for the previous four fiscal years. The authorized number of FTEs for the budget year ensures compliance with state requirements for class size and other Standards of Quality regulations.

Object Description	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY22 Adopted	FY23 Adopted
111000 - COMP OF DIRECTORS	21.0	21.0	22.0	22.0	22.0
111100 - COMP OF BOARD MEMBERS	7.0	7.0	7.0	7.0	7.0
111200 - COMP OF SUPERINTENDENT	1.0	1.0	1.0	1.0	1.0
111300 - COMP OF ASST SUPTS	2.0	2.0	2.0	3.0	3.0
111600 - RECERTIFICATION SPCLST	1.0	1.0	1.0	1.0	1.0
111700 - SPECIALISTS	2.0	2.0	2.0	2.0	2.0
111800 - ACTIVITIES PERSONNEL	5.0	5.0	5.0	5.0	5.0
112100 - COMP OF TEACHERS	1,787.9	1,820.9	1,820.9	1,846.5	1,925.7
112300 - COMP OF COORDINATOR	15.0	15.0	15.0	14.0	15.0
112400 - COMP OF INST SUPERVISORS	2.0	2.0	2.0	2.0	1.0
112600 - COMP OF PRINCIPALS	32.0	32.0	32.0	32.0	32.0
112700 - COMP OF ASS'T PRINCIPALS	38.0	38.0	38.0	38.0	39.0
113000 - COMP-PROF SUPV PERSONNEL	25.0	26.0	26.0	26.0	25.0
113100 - COMP OF SCHOOL NURSES	30.0	30.0	30.0	30.0	32.0
113200 - COMP OF PSYCHOLOGISTS	15.0	15.0	15.0	15.0	10.0
113400 - COMP OF SOCIAL WORKERS	26.0	33.0	33.0	33.0	36.0
113500 - SUPERVISOR	2.0	2.0	1.0	2.0	5.0
113600 - SUPERVISOR - MAINTENANCE	2.0	2.0	2.0	2.0	2.0
113900 - COMP OF THERAPISTS	13.4	13.4	13.4	13.8	14.1
114000 - COMP-TECHNICAL PERSONNEL	24.0	26.0	26.0	28.0	28.0
114100 - COMP OF TEACHER ASS'TS	375.6	384.6	384.6	398.6	513.6
114200 - COMP-HEALTH/SAFETY OFFICE	11.0	11.0	11.0	11.0	11.0
114500 - COMP OF CAFETERIA WORKERS	32.0	32.0	26.0	26.0	21.0
114700 – EDUCATIONAL DIAGNOSTICIAN	0	0	0	0	4
114800 - CLINICAL ASSISTANTS	5.0	5.0	5.0	5.0	5.0
115000 - COMP OF CLERICAL STAFF	158.5	158.5	158.5	158.5	160.5
116100 - COMP OF MAINT EMPLOYEES	63.0	63.0	63.0	63.0	65.0
116500 - COMP OF MECHANICS	16.0	16.0	16.0	17.0	17.0

Object Description	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY22 Adopted	FY23 Adopted
117000 - DRIVER PAY	325.0	325.0	325.0	325.0	325.0
119100 - COMP OF CUSTODIANS	83.7	83.7	83.7	83.7	83.1
134000 - COMP OF BUS AIDES	73.0	73.0	73.0	73.0	73.0
Grand Total	3,194.095	3,246.1	3,240.1	3284.1	3,484.0



Note: the FY 2023 Adopted FTE count includes a net of 87.9 additional positions approved by the School Board during the current school year after the FY 2022 budget was adopted. These additional positions include approximately 39 teaching positions, 45 teacher assistants, 2 nurses and 2 maintenance positions funded with federal ESSER funding appropriated after the FY 2022 Budget was adopted.

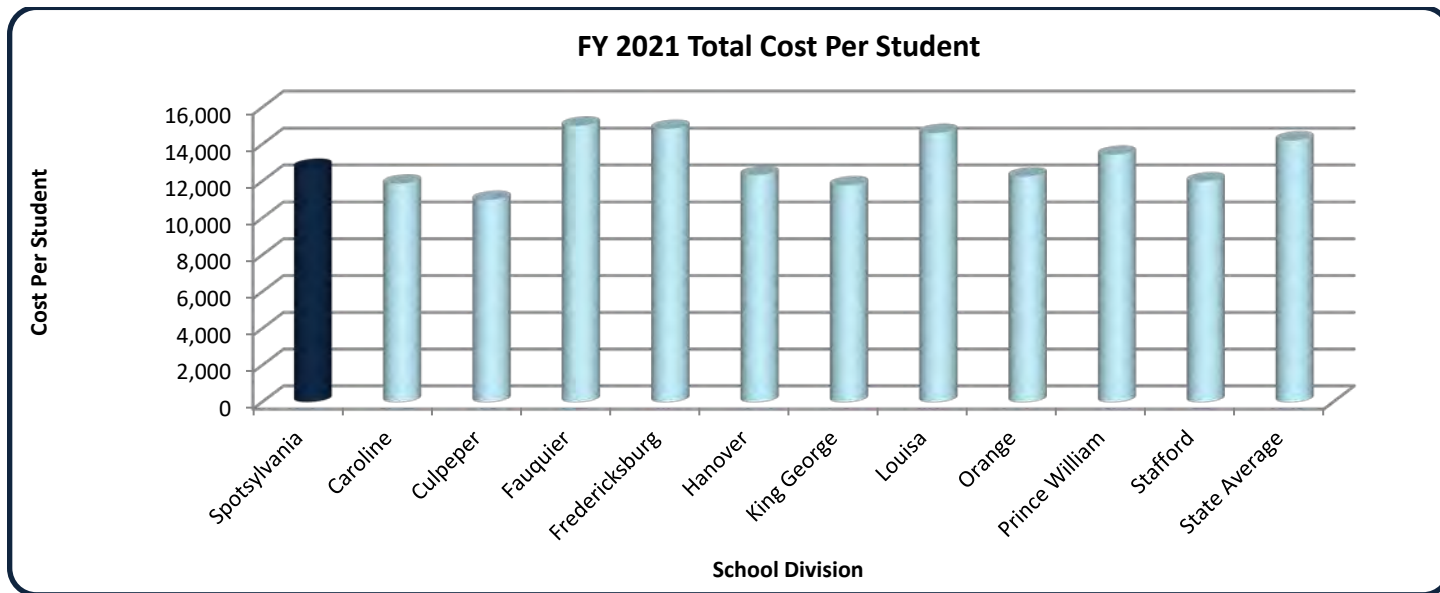
Benchmark Data

The charts and graphs that follow are intended to provide the reader a comparison of Spotsylvania County Public Schools with neighboring school divisions in the Commonwealth as well as some others of similar size around the state. The data source is the Virginia Department of Education website to ensure a like comparison of the selected data. The bar graphs compare the school divisions and the state average for the most recent data available from that website – FY 2021.

Cost per Student

TOTAL COST PER STUDENT COMPARISON

School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	10,149	10,571	10,873	10,908	11,519	11,529	12,728
Caroline	9,345	9,489	10,311	10,557	10,872	10,890	11,860
Culpeper	9,667	9,742	10,072	10,472	10,576	10,599	10,981
Fauquier	12,173	12,479	12,567	12,891	13,782	13,546	14,996
Fredericksburg	12,944	13,240	13,498	13,775	13,608	13,762	14,828
Hanover	9,549	9,772	10,004	10,586	10,680	10,988	12,326
King George	8,740	8,962	10,040	10,045	10,617	10,530	11,769
Louisa	11,469	11,324	11,428	12,325	12,851	13,027	14,609
Orange	9,787	10,270	10,517	10,750	10,892	11,295	12,251
Prince William	10,795	10,880	11,356	11,652	11,913	12,314	13,425
Stafford	9,846	10,130	10,533	10,245	10,508	10,824	11,982
State Average	11,523	11,745	12,171	12,548	12,931	13,241	14,206



Local Cost per Student Comparison

Local Cost per Student Comparison							
School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	4,350	4,778	4,888	4,688	5,856	4,569	4,134
Caroline	2,914	2,861	3,596	3,774	3,713	3,496	3,921
Culpeper	3,661	3,681	3,866	4,011	3,934	3,791	3,414
Fauquier	7,712	7,794	8,007	8,111	9,007	8,610	8,537
Fredericksburg	7,995	8,150	8,116	8,382	8,113	8,193	7,778
Hanover	4,287	4,512	4,665	5,052	5,009	5,124	5,855
King George	3,315	3,378	3,985	3,927	4,292	3,896	4,072
Louisa	6,652	6,593	6,195	7,016	7,575	7,420	8,161
Orange	3,732	4,109	4,098	4,030	4,261	4,363	4,219
Prince William	4,943	4,911	5,092	5,296	5,246	5,502	4,923
Stafford	4,193	4,444	4,683	4,212	4,290	4,383	4,409
State Average	5,949	6,084	6,249	6,462	6,642	6,770	6,669

State Cost per Student Comparison

State Cost per Student Comparison							
School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	4,202	4,142	4,298	4,485	3,893	5,090	5,492
Caroline	4,615	4,709	4,875	4,816	5,104	5,254	5,440
Culpeper	4,309	4,291	4,392	4,602	4,748	4,869	5,338
Fauquier	2,934	3,090	2,941	3,144	3,060	3,150	3,785
Fredericksburg	2,788	2,892	3,016	3,104	3,103	3,196	3,953
Hanover	3,821	3,793	3,767	3,997	4,038	4,143	4,287
King George	3,929	3,981	4,332	4,625	4,613	4,832	5,296
Louisa	3,089	3,079	3,363	3,523	3,508	3,628	3,920
Orange	4,037	4,080	4,252	4,567	4,359	4,541	5,063
Prince William	4,344	4,316	4,530	4,681	4,889	5,064	5,575
Stafford	4,099	4,124	4,238	4,450	4,613	4,740	5,383
State Average	3,798	3,813	3,997	4,166	4,280	4,438	4,858

Sales-Tax Cost per Student Comparison

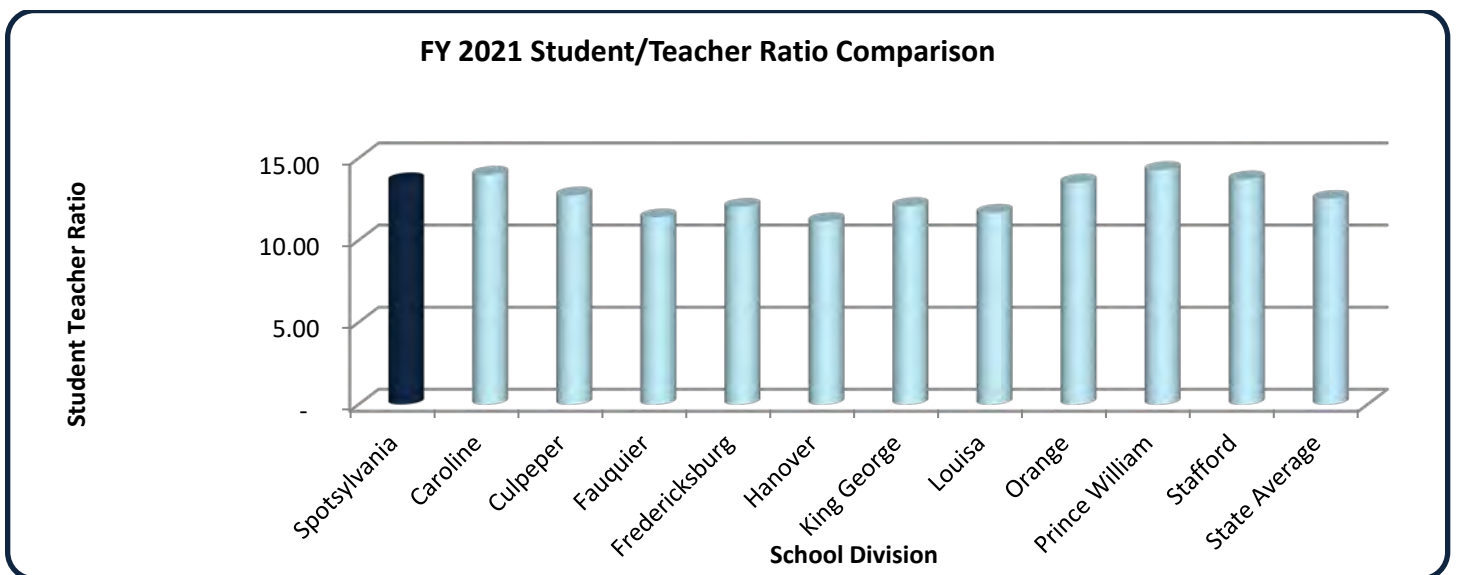
Sales-Tax Cost per Student Comparison							
School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	1,002	1,045	1,054	1,079	1,106	1,156	1,326
Caroline	1,079	1,107	1,185	1,124	1,225	1,306	1,454
Culpeper	1,044	1,079	1,113	1,137	1,156	1,189	1,365
Fauquier	1,063	1,097	1,128	1,071	1,156	1,245	1,471
Fredericksburg	967	1,012	1,010	942	1,061	1,166	1,351
Hanover	1,008	1,033	1,048	1,016	1,095	1,184	1,363
King George	1,017	1,073	1,094	1,018	1,129	1,188	1,406
Louisa	1,033	1,056	1,108	1,102	1,117	1,120	1,301
Orange	1,031	1,066	1,093	1,036	1,117	1,210	1,386
Prince William	933	969	975	940	1,034	1,080	1,218
Stafford	972	995	1,005	951	1,028	1,094	1,232
State Average	1,004	1,036	1,055	1,052	1,108	1,165	1,327

Federal Cost per Student Comparison

Federal Cost per Student Comparison							
School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	596	606	633	656	665	714	1,776
Caroline	736	811	654	843	830	835	1,045
Culpeper	654	690	701	722	738	750	864
Fauquier	463	497	491	565	559	541	1,203
Fredericksburg	1,194	1,186	1,356	1,347	1,331	1,207	1,746
Hanover	433	434	524	520	538	538	822
King George	478	531	628	475	583	615	995
Louisa	694	596	763	685	651	858	1,227
Orange	987	1,015	1,074	1,117	1,155	1,182	1,582
Prince William	574	683	759	735	744	668	1,710
Stafford	582	568	607	632	577	607	958
State Average	772	812	871	867	901	867	1,352

Student/Teacher Ratios

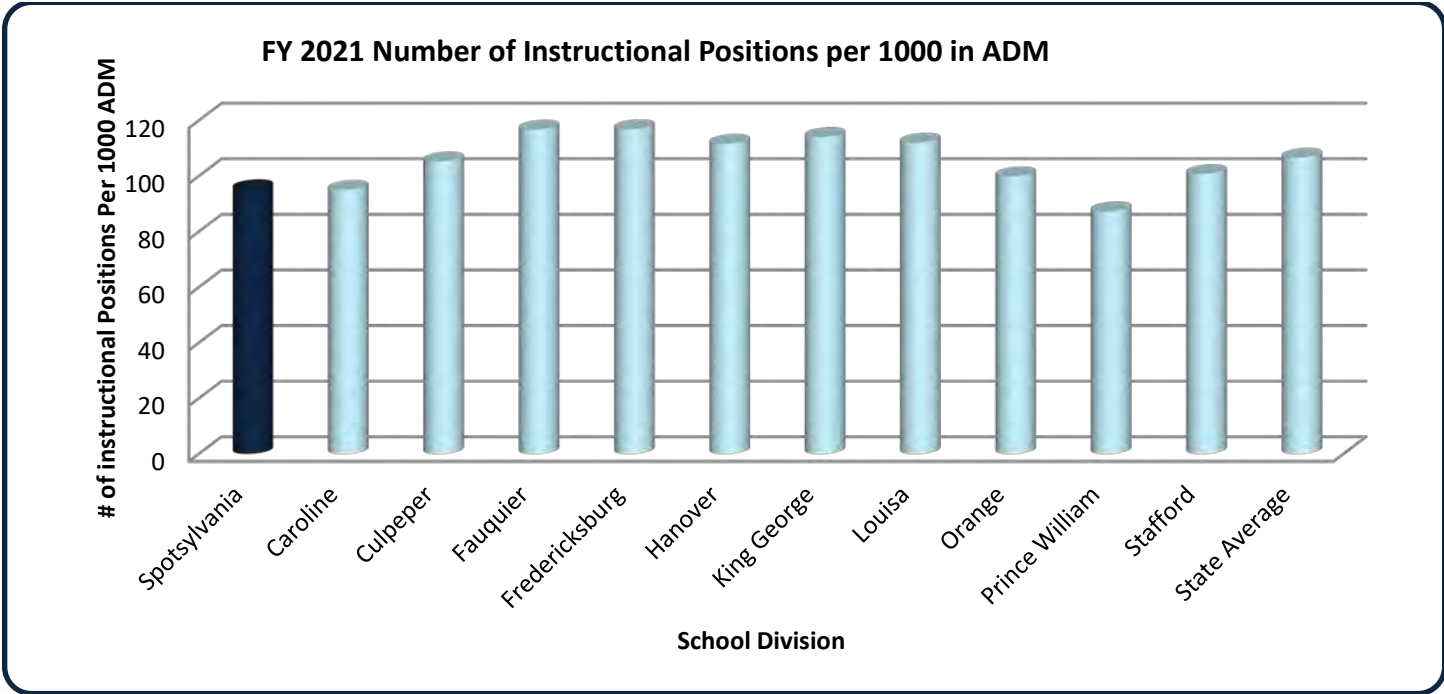
STUDENT/TEACHER RATIO COMPARISON							
School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	14.73	14.31	14.43	14.49	13.88	14.33	13.61
Caroline	14.99	15.07	14.09	13.46	13.89	14.36	14.00
Culpeper	12.78	12.73	12.70	12.57	12.69	13.25	12.72
Fauquier	11.89	11.83	11.49	11.56	11.57	11.56	11.39
Fredericksburg	12.26	12.09	12.29	12.50	12.72	12.87	12.03
Hanover	12.24	12.98	12.89	12.70	11.97	12.58	11.16
King George	13.98	13.56	12.99	13.49	13.50	13.51	12.08
Louisa	12.10	12.33	12.16	12.32	11.41	11.54	11.67
Orange	14.10	13.84	13.44	12.86	12.63	12.67	13.51
Prince William	16.67	15.32	16.26	15.78	15.75	15.67	14.28
Stafford	14.87	14.51	14.39	13.84	14.42	14.66	13.71
State Average	12.97	12.83	12.78	12.80	12.81	12.85	12.52



Instructional Positions per 1000 Students

Number of Instructional Positions per 1000 in Average Daily Membership

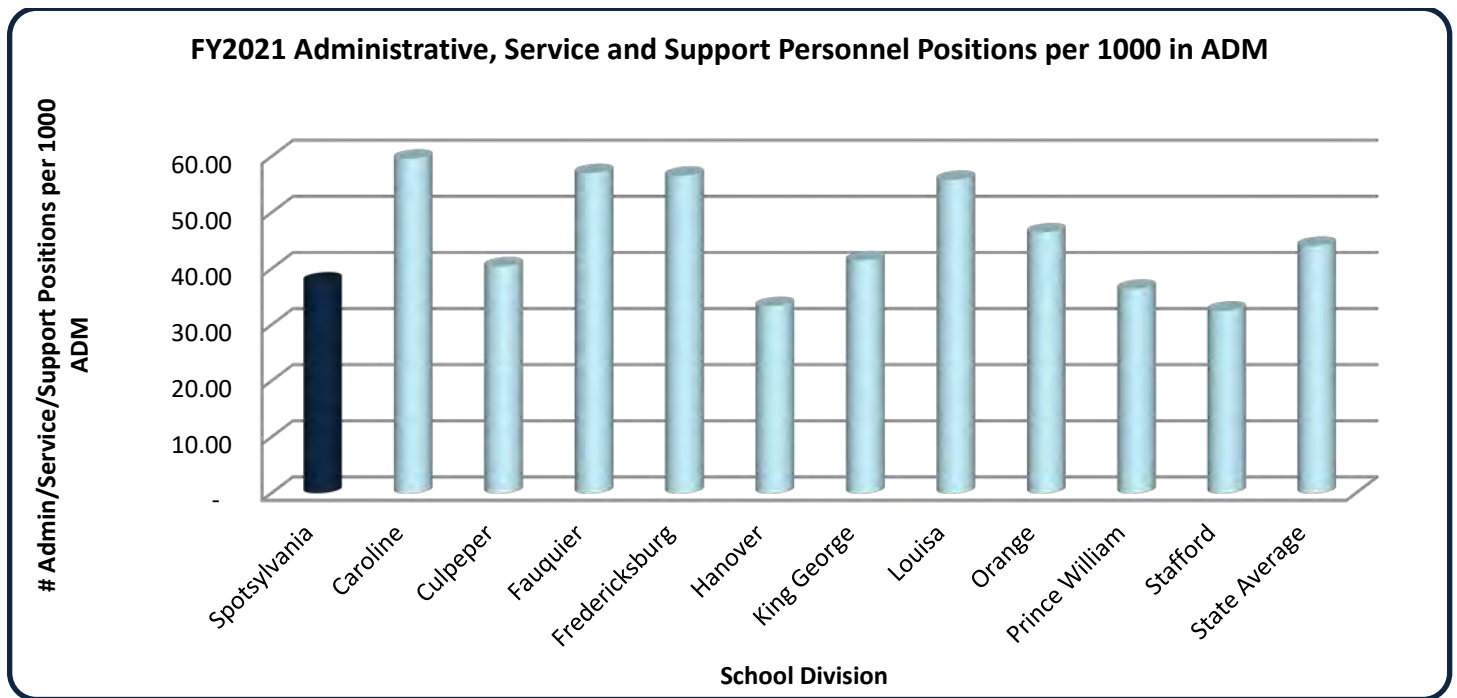
School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	85.83	87.91	87.00	86.73	92.24	89.97	95.3
Caroline	90.36	89.58	96.33	100.84	97.07	93.41	94.98
Culpeper	104.86	105.38	105.37	106.20	105.49	100.96	105.22
Fauquier	112.03	111.23	113.64	112.95	111.99	112.12	116.66
Fredericksburg	116.97	119.01	119.47	115.92	113.66	113.91	116.82
Hanover	104.12	99.76	102.52	99.00	104.22	99.78	111.57
King George	95.52	98.04	103.29	98.32	94.15	97.73	114.02
Louisa	108.16	108.02	109.45	109.94	116.91	113.13	111.97
Orange	90.65	92.61	94.87	102	103.96	104.43	99.84
Prince William	72.42	79.3	75.18	78.77	77.27	78.99	87.26
Stafford	90.89	93.74	92.21	97.91	95.99	96.52	100.69
State Average	100.65	101.77	102.10	102.46	102.25	101.72	106.55



Administrative, Service and Support Positions per 1000 Students

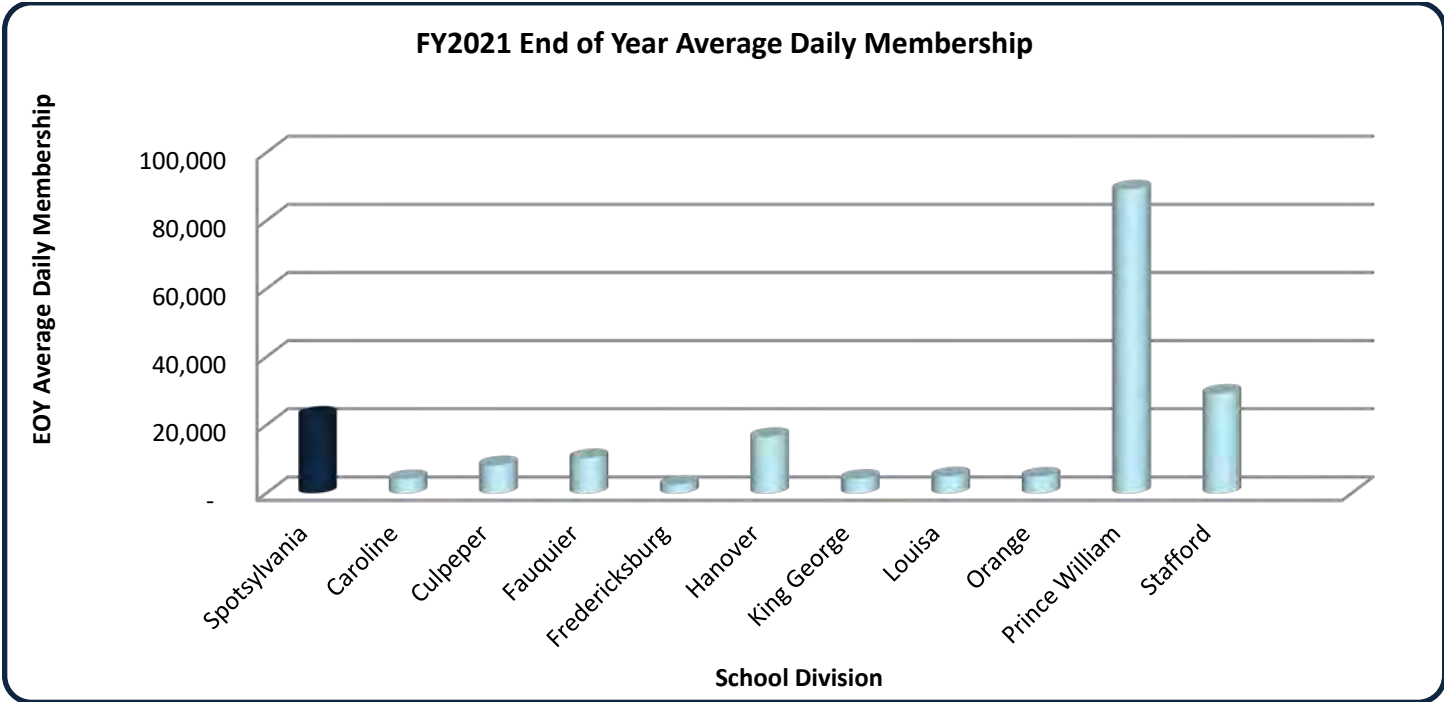
Administrative, Service and Support Personnel Positions per 1000 in ADM

School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	36.15	37.14	37.09	37.04	40.01	38.30	37.76
Caroline	52.65	54.06	57.70	52.71	56.55	58.75	59.59
Culpeper	43.58	42.61	42.99	42.68	41.43	43.90	40.41
Fauquier	48.38	48.71	49.50	49.20	49.31	49.04	57.04
Fredericksburg	62.22	63.97	66.29	61.23	62.45	61.91	56.55
Hanover	36.53	36.74	36.19	33.35	32.87	37.54	33.32
King George	35.92	36.81	38.01	36.94	36.07	35.69	41.49
Louisa	53.62	53.97	54.95	56.44	59.67	57.14	55.82
Orange	46.24	50.31	49.11	48.45	49.85	47.05	46.46
Prince William	39.28	38.62	39.80	41.15	39.35	39.05	36.40
Stafford	34.51	33.77	32.84	34.55	34.18	33.57	32.53
State Average	43.85	43.88	44.37	44.45	45.08	44.71	44.06



End of Year Average Daily Membership (ADM)

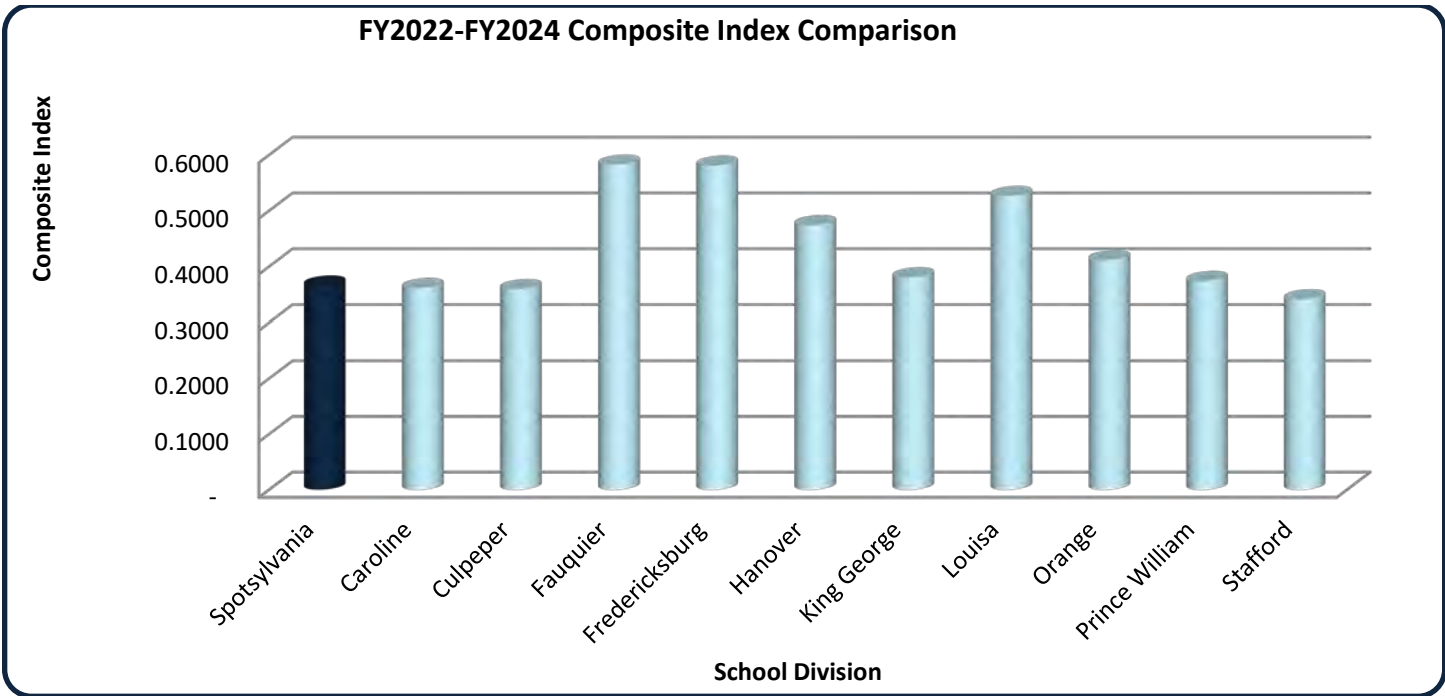
End of Year Average Daily Membership							
School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	23,487	23,228	23,312	23,431	23,204	23,522	22,895
Caroline	4,235	4,257	4,105	4,202	4,149	4,173	4,133
Culpeper	7,934	8,035	8,078	8,084	8,171	8,410	8,213
Fauquier	11,056	10,942	10,878	10,921	10,939	10,974	10,281
Fredericksburg	3,454	3,479	3,545	3,597	3,695	3,687	2,483
Hanover	18,001	18,023	17,981	17,734	17,567	17,435	16,517
King George	4,241	4,220	4,242	4,365	4,322	4,371	4,242
Louisa	4,714	4,719	4,669	4,716	4,739	4,783	4,941
Orange	5,087	4,965	4,890	4,873	4,856	4,880	4,856
Prince William	84,765	86,052	87,625	88,718	89,586	91,665	89,188
Stafford	27,677	27,670	28,293	28,760	29,012	29,723	29,223



Composite Index Comparison

Composite Index Comparison

School Division	FY2016-FY2018	FY2018-FY2020	FY2020-FY2022	FY2022-FY2024
Spotsylvania	0.3617	0.3627	0.3722	0.3661
-Caroline	0.3258	0.3446	0.3553	0.3613
Culpeper	0.3576	0.3573	0.3741	0.3594
Fauquier	0.5827	0.6114	0.5879	0.5824
Fredericksburg	0.6071	0.6210	0.5840	0.5808
Hanover	0.4285	0.4468	0.4626	0.4741
King George	0.3664	0.3721	0.3703	0.3805
Louisa	0.5436	0.5474	0.5406	0.5263
Orange	0.3811	0.4025	0.4105	0.4115
Prince William	0.3848	0.3783	0.3799	0.3739
Stafford	0.3445	0.3462	0.3470	0.3411



Per Pupil Expenditures

State Code Requirements

Virginia State Code Section 22.1-92 requires the following:

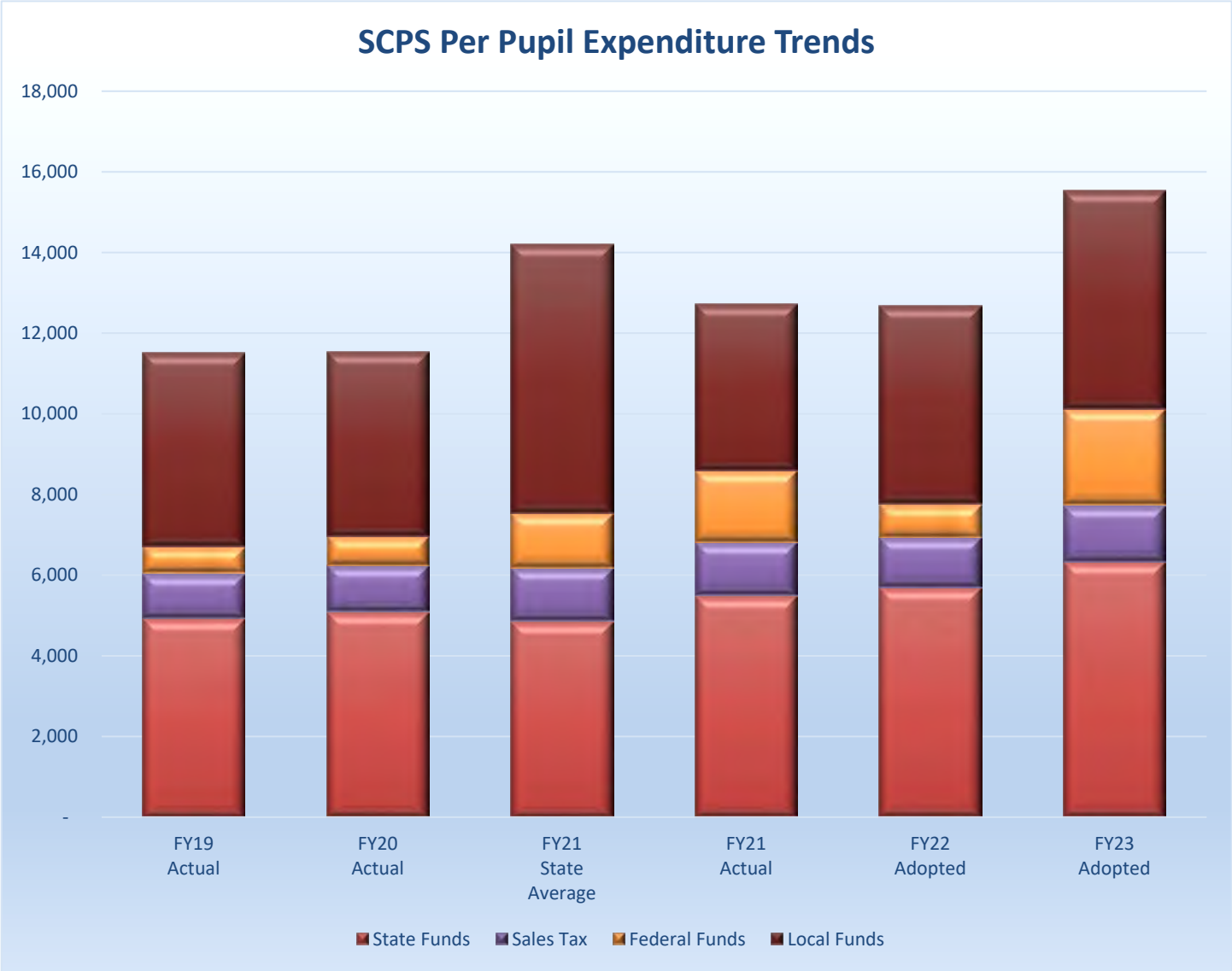
Upon preparing the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division, each division superintendent shall also prepare and distribute, within a reasonable time as prescribed by the Board of Education, notification of the estimated average per pupil cost for public education in the school division for the coming school year in accordance with the budget estimates provided to the local governing body or bodies. 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 for public education in the school division.

The notice shall be made available in a form provided by the Department of Education and shall be published on the school division's website or in hard copy upon request.

Funding Source	FY19 Actual	FY20 Actual	FY21 State Average	FY21 Actual	FY22 Adopted	FY23 Adopted
State Funds	\$4,936	\$5,090	\$4,858	\$5,492	\$5,686	\$6,326
Sales Tax	1,106	1,156	1,327	1,326	1,250	1,409
Federal Funds	665	714	1,352	1,776	822	2,389
Local Funds	4,813	4,569	6,669	4,134	4,930	5,413
Total	\$11,520	\$11,529	\$14,206	\$12,728	\$12,687	\$15,536

Note: Federal Funds excludes Capital Outlay for Food Service. Local Funds excludes Debt Service Budgeted Expenditures.

Source for actual data: Table 15 of the Superintendent's Annual Report for Virginia, Sources of Financial Support for Expenditures, Total Expenditures for Operations and Total per Pupil Expenditures for Operations.



Student working on an art project.

Estimated Required Local Effort

Virginia State Code section 22.1-93 requires the following:

“Upon approval of the school division’s budget by the appropriating body, each school division shall publish the approved annual budget, including the estimated required local match, on its website and the document shall also be made available in hard copy as needed to citizens for inspection”.

The calculation provided below meets this requirement in the format provided by the Virginia Department of Education.

Description	FY 2023 Adopted Budget	
SECTION 1: Qualifying Expenditures for Operations		
Total Budgeted Expenditures		\$428,879,402
(Include all appropriated funds, including operational and capital)		
(Less) Excluded Capital Expenditures:		
1. Capital Outlay Additions All Functions, objects 8200 through 8230*	\$7,083,410	
2. Facilities - Capital Outlay Replacements Function 66000 and sub-functions 68800 and 69800, objects 8100 through 8130*	\$23,011,468	
3. Debt Service	\$28,811,932	
(Less) School Nutrition, Enterprise & Community Services Sub-functions 65100, 65200, 65300, 68700, 69700, all objects - excluding objects 8200 through 8230*	\$24,182,556	
(Less) Excluded Intra-fund Transfers Sub-Functions 67200 and 69900; objects 9400 and 9800*		
(Less) Excluded Inter-fund Transfers - Capital Purchases by Locality Sub-Function 67300; objects 9600 and 9650*		
(Less) Excluded Inter-fund Transfers - Transfer to Inter-Agency Fund Sub-Function 67300; objects 9700 through 9740*		
(Less) Excluded Programs Programs 6, 7, 8, 9, and 10, all objects - excluding objects 8200*		
Total Excluded Expenditures		\$(83,089,366)
SECTION 2: Adjustment for State Funds		
(Less) Sales Tax (Revenue source codes 240308 and 240312)*	\$32,762,179	
(Less) Other State Funds (See cell comment for exclusions)	\$155,796,435	
(Less) Carry-Forward State Textbook Funds From Prior Year (As of June 30, 2022, for FY 2023 and June 30, 2023, for FY 2024)		
(Less) Carry-Forward Other State Funds (Not Incl. Textbook Funds) From Prior Year (As of June 30, 2022, for FY 2023 and June 30, 2023, for FY 2024)		
(Plus) State Funds Passed Through - Excluding Regional Programs Sub-Function 67300; object 9700*		
(Plus) State Funds Passed Through to Regional Alternative Education Programs Sub-Function 67300; object 9710*		
(Plus) State Funds Passed Through to Regional Governor's School Sub-Function 67300; object 9720*		
(Plus) State Funds Passed Through to Regional Career & Technical Education Center Sub-Function 67300; object 9730*		
(Plus) State Funds Passed Through to Regional Special Education Program Sub-Function 67300; object 9740*		

(Plus) Unspent State Textbook Funds (Anticipated as of June 30, 2022, for FY 2023 and June 30, 2023, for FY 2024)		
(Plus) Unspent Other State Funds (Not Incl. Textbook Funds) (Anticipated as of June 30, 2022, for FY 2023 and June 30, 2023, for FY 2024)		
(Plus) Sum of Capital Expenditures Paid From State Funds (State funds only: All Functions, objects 8200 through 8230. Function 66000 and sub-functions 68800 and 69800, objects 8100 through 8130)*		
(Plus) Sum of Debt Service Expenditures Paid From State Funds (State funds only: Sub-function 67100, objects 4000 through 9300)*		
Total Excluded State Revenues		\$(188,558,614)
SECTION 3: Adjustment for Federal Funds (including all Federal Stimulus Funding)		
(Less) Federal Funds (See cell comment for exclusions)	\$56,266,923	
(Less) Carry-Forward Federal Funds From Prior Year (As of June 30, 2022, for FY 2023 and June 30, 2023, for FY 2024 - See cell comment for limitations)		
(Plus) Unspent Federal Funds (Anticipated as of June 30, 2022, for FY 2023 and June 30, 2023, for FY 2024 - See cell comment for limitations)		
(Plus) Sum of Capital Expenditures Paid From Federal Funds (Federal funds only: All Functions, objects 8200 through 8230. Function 66000 and sub-functions 68800 and 69800, objects 8110 through 8130)*	\$14,178	
Total Excluded Federal Revenues		\$(56,252,745)
SECTION 4: Adjustment for Other Local Revenue		
(Less) Tuition and Other Payments from Another City or County (Beginning of year carry-forward amount)*		
(Less) Local Funds Carried Forward for Textbooks (As of June 30, 2022, for FY 2023 and June 30, 2023, for FY 2024) (Beginning of year carry-forward amount. Fund balance from prior qualifying fiscal years.)*		
(Less) Beginning of Year Carry-Forward Balance for Other State Funded Accounts (As of June 30, 2022, for FY 2023 and June 30, 2023, for FY 2024)		
(Plus) Unspent Local Matching Funds for Textbooks (End of Year Balance): (Anticipated as of June 30, 2022, for FY 2023 and June 30, 2023, for FY 2024)		
(Plus) Unspent Local Matching Funds for Other State Funded Accounts (End of Year Balance): (Anticipated as of June 30, 2022, for FY 2023 and June 30, 2023 for FY 2024)		
Total Excluded Local Revenues		\$
SECTION 5: Required Local Effort		
Net Local Expenditures for Operations:		\$100,978,677
Required Local Effort for SOQ Accounts: *		\$71,445,623

*Cell information noted with a * references account structure detail from the Annual School Report – Financial Section (ASRFIN).

Enrollment Trends and Forecast

The 2021 demographic study summarized below provides estimates used for long-range planning purposes. For annual budget purposes, membership projections provide a means for allocating school staffing and operating distributions for the budget year and are also used to calculate a projected average daily membership for state funding estimates.

Enrollment Long-Range Forecast Methodology

The enrollment forecasts were calculated using a modified average survivorship method. Average survivor rates (i.e., the proportion of students who progress from one grade level to the next given the average amount of net migration for that grade level) over the previous five years of year-to-year enrollment data were calculated for grades two through twelve. This procedure is used to identify specific grades where there are large numbers of students changing facilities for non-demographic factors, such as private school transfers or enrollment in special programs.

The survivorship rates were modified or adjusted to reflect the average rate of forecasted in and out migration of 5- to-9, 10-to-14 and 15-to-17-year-old cohorts to each of the attendance centers in Spotsylvania County Public Schools for the period 2010 to 2015. These survivorship rates then were adjusted to reflect the forecasted changes in age-specific migration the district should experience over the next five years. These modified survivorship rates were used to project the enrollment of grades 2 through 12 for the period 2015 to 2020. The survivorship rates were adjusted again for the period 2020 to 2025 to reflect the predicted changes in the amount of age-specific migration in the district for the period.

The forecasted enrollments for kindergarten and first grade are derived from the 5-to-9-year-old population of the age-sex population forecast at the elementary attendance center district level. This procedure allows the changes in the incoming grade sizes to be factors of forecasted population change and not an extrapolation of previous class sizes.

Source: Spotsylvania County Public Schools, VA, Demographic Study Report: November 2021, Cropper GIS/McKibben Demographics

Enrollment History and Forecast

Fiscal Year	Elementary ¹	Change YOY	Middle	Change YOY	High	Change YOY	Total Enrollment	Change YOY	% of Change
2016	10,642		5,466		7,570		23,678		
2017	10,490	(152)	5,536	70	7,566	(4)	23,592	-86	-0.4%
2018	10,620	130	5,538	2	7,656	90	23,814	222	0.9%
2019	10,550	(70)	5,546	8	7,579	(77)	23,675	-139	-0.6%
2020	10,592	42	5,705	159	7,636	57	23,933	258	1.1%
2021	9,923	(669)	5,521	(184)	7,649	13	23,093	-840	-3.5%
2022	10,460	537	5,520	(1)	7,893	244	23,873	780	3.4%
2023	10,572	112	5,432	(88)	8,091	198	24,095	222	0.9%
2024	10,712	140	5,436	4	8,027	(64)	24,175	80	0.3%
2025	10,896	184	5,376	(60)	8,058	31	24,330	155	0.6%
2026	10,940	44	5,396	20	7,924	(134)	24,260	-70	-0.3%
2027	11,063	123	5,356	(40)	7,780	(144)	24,199	-61	-0.3%
2028	10,994	(69)	5,528	172	7,740	(40)	24,262	63	0.3%
2029	10,950	(44)	5,584	56	7,801	61	24,335	73	0.3%
2030	10,878	(72)	5,763	179	7,699	(102)	24,340	5	0.0%
2031	10,780	(98)	5,766	3	7,851	152	24,397	57	0.2%
2032	10,695	(85)	5,756	(10)	8,034	183	24,485	88	0.4%

1 - Includes Pre-K

Source: Spotsylvania County Public Schools, VA, Demographic Study Report: November 2021, Cropper GIS/McKibben Demographics

Student Demographics

Our Students

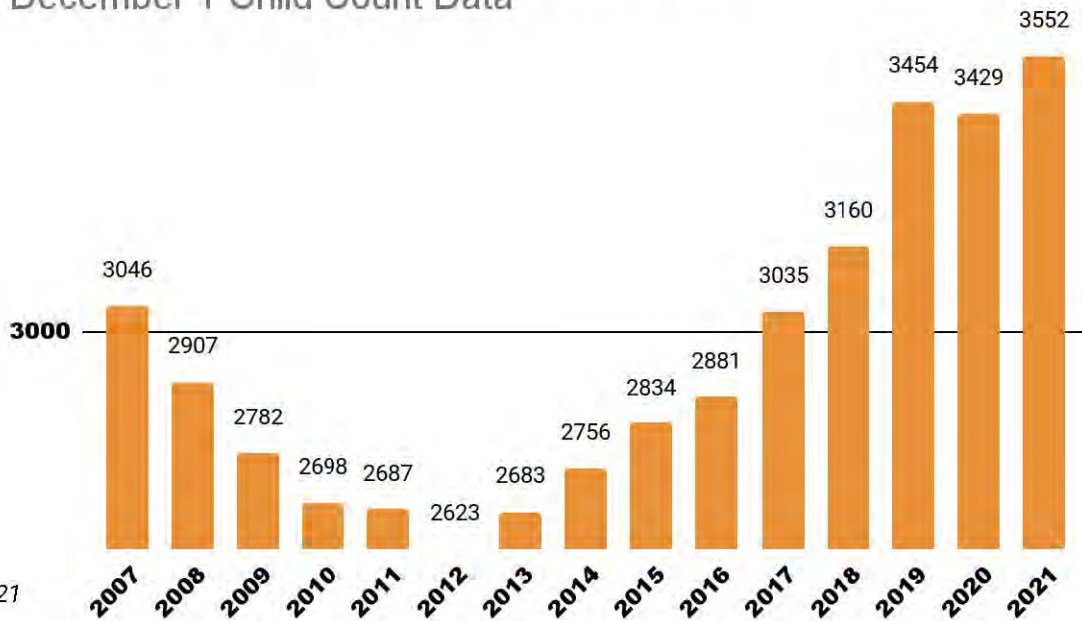
As of 1/19/22, other than SPED (December 1 count)

	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.

Special Education Counts

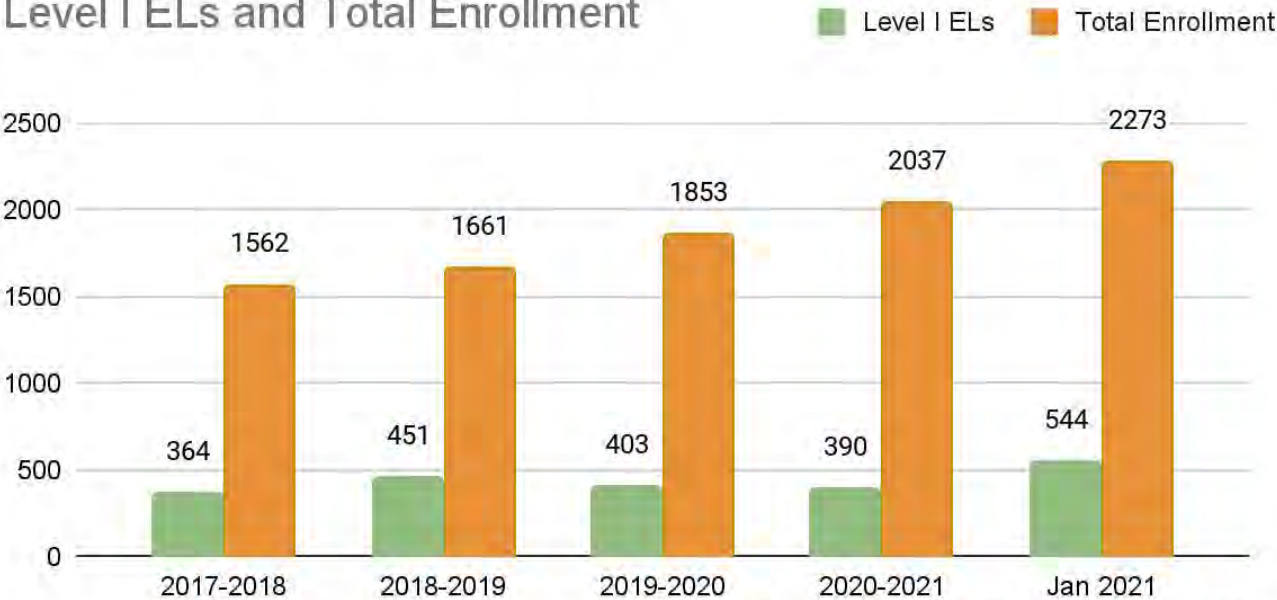
December 1 Child Count Data



As of 10/28/21

English Language Counts

Level I ELs and Total Enrollment



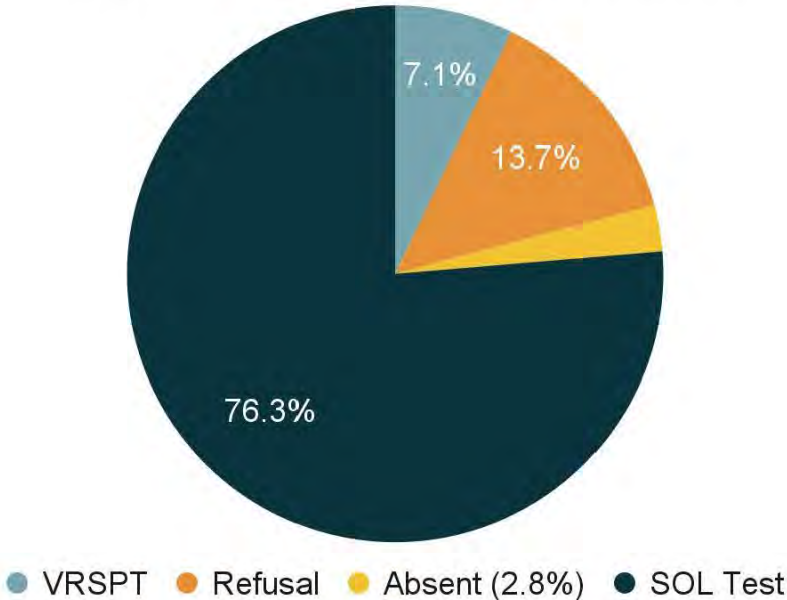
Level I English Learners have limited to no English language proficiency

Student Performance Measures

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%

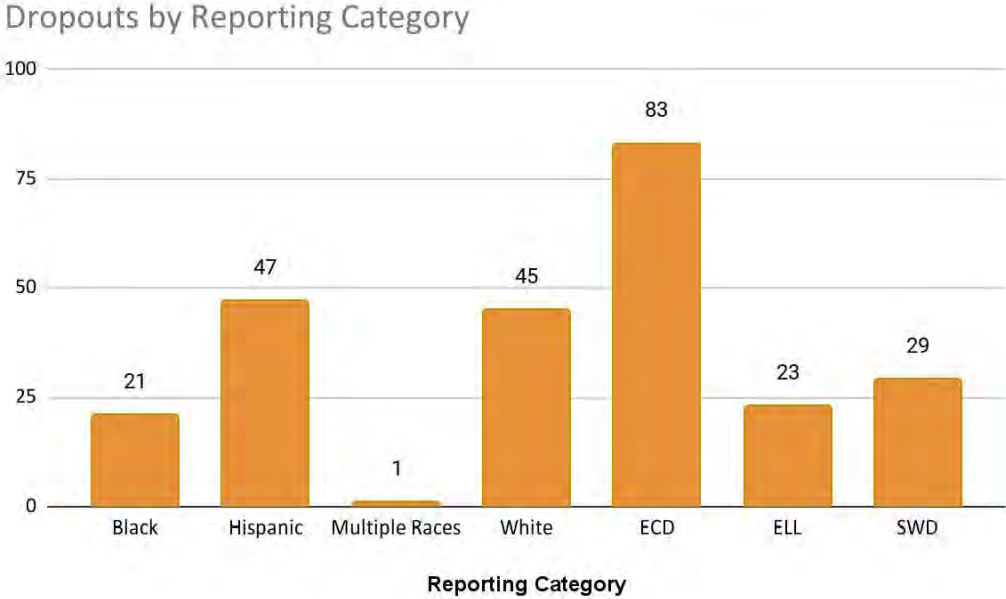
Math SOL Achievement Data

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%

2020-2021 Dropout Information



Class Sizes

Class Size

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

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

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

School Allocation Methodology

For the most part, school operating allocations are budgeted based on projected student membership for the coming year. This includes, but is not limited to, supplies for instruction, technology and office supplies. Schools also receive a flat amount (depending on level) for professional development, transportation for academic and athletic trips, as well as several new allocations in FY 2023 for technology, CTE, music and physical education. From these allocations as described and shown in the tables below, principals will develop an annual plan that best meets the needs of their school community. Per pupil allocations are based on student enrollment in different areas. The overall student enrollment, special education student counts and English as a second language student counts are used to determine per pupil budget allocations at the school level. In addition, the school receive a flat rate allocation for other program specific areas.

Elementary School

Per Pupil Budget (Elementary School)	
Instructional Supplies	\$42.70
Library Supplies	\$9.00
Office Supplies	\$6.00
Remedial Supplies	\$2.50
Computer Supplies	\$6.16
Supplemental Materials	\$0.00
Medical Supplies (Clinic)	\$5.00
Gifted and Talented Supplies	\$1.54
School Support Supplies	\$0.00
Purchased Services	\$7.00
Other Instructional Supplies	\$10.00
Fine Arts	\$5.00
English Learners (ELL) Supplies	\$7.50
Student with Disabilities Supplies	\$7.50
Flat Rate Budget	
Academic Activities	\$1,000.00
Athletic Trainer Supplies	\$0.00
Athletics (MS & HS Only)	\$0.00
Band (MS & HS Only)	\$0.00
Chorus (MS & HS Only)	\$0.00
Strings (MS & HS Only)	\$0.00
Telephone	\$1,300.00
Staff Based Budget	
Professional Development	\$50.00
FY 2023 New Flat Rate Allocations	
CTE (MS & HS Only)	
Technology (Note: Varies based on Enrollment)	\$4,000.00
Music (ES Only)	\$1,500.00
Physical Education	\$1,500.00

Middle School and High School

Per Pupil Budget (Middle School)	
Instructional Supplies	\$39.70
Library Supplies	\$9.00
Office Supplies	\$7.00
Remedial Supplies	\$2.50
Computer Supplies	\$6.16
Supplemental Materials	\$0.00
Medical Supplies (Clinic)	\$2.00
Gifted and Talented Supplies	\$1.54
School Support Supplies	\$0.00
Purchased Services	\$7.00
Other Instructional Supplies	\$10.00
Fine Arts	\$5.00
English Learners (ELL) Supplies	\$7.50
Student with Disabilities Supplies	\$7.50
Flat Rate Budget	
Academic Activities	\$800.00
Athletic Trainer Supplies	\$0.00
Athletics (MS & HS Only)	\$8,600.00
Band (MS & HS Only)	\$5,300.00
Chorus (MS & HS Only)	\$3,000.00
Strings (MS & HS Only)	\$5,300.00
Telephone	\$1,200.00
Transportation Supplement Academics/Athletics/Band (MS & HS Only)	\$6,050.00
Staff Based Budget	
Professional Development	\$50.00
FY 2023 New Flat Rate Allocations	
CTE (MS & HS Only)	\$1,500.00
Technology (Note: Varies based on Enrollment)	\$4,000.00
Music (ES Only)	\$0.00
Physical Education	\$1,500.00

Per Pupil Budget (High School)	
Instructional Supplies	\$40.32
Library Supplies	\$10.00
Office Supplies	\$8.00
Remedial Supplies	\$2.50
Computer Supplies	\$6.16
Supplemental Materials	\$0.00
Medical Supplies (Clinic)	\$2.00
Gifted and Talented Supplies	\$0.00
School Support Supplies	\$0.00
Purchased Services	\$7.00
Other Instructional Supplies	\$10.00
Fine Arts	\$3.00
English Learners (ELL) Supplies	\$7.50
Student with Disabilities Supplies	\$7.50
Flat Rate Budget	
Academic Activities	\$3,000.00
Athletic Trainer Supplies	\$2,500.00
Athletics (HS)	\$9,000.00
Band (HS)	\$6,500.00
Chorus (HS)	\$3,000.00
Strings (HS)	\$6,500.00
Telephone	\$2,500.00
Transportation Supplement Academics/Athletics/Band (MS & HS Only)	\$61,000.00
Staff Based Budget	
Professional Development	\$50.00
FY 2023 New Flat Rate Allocations	
CTE (MS & HS Only)	\$2,000.00
Technology (Note: Varies based on Enrollment)	\$5,000.00
Music (ES Only)	\$0.00
Physical Education	\$2,000.00

Elementary School Profiles





Year Built: 1975

Building Capacity: 833

Student Enrollment Data as of October 1, 2021								
Head Start	Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
5	13	106	94	112	111	104	131	676

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$4,475,740	\$4,480,462	\$4,545,194	\$4,706,666	\$5,612,696	\$906,030	19.25%	94.36%
Administration	\$91,701	\$96,064	\$99,001	\$101,456	\$79,760	(\$21,696)	-21.38%	1.34%
Maintenance	\$208,729	\$224,805	\$218,609	\$227,853	\$232,645	\$4,792	2.10%	3.91%
Technology	\$53,738	\$32,829	\$17,594	\$18,419	\$23,101	\$4,682	25.42%	0.39%
Total	\$4,829,908	\$4,834,159	\$4,880,398	\$5,054,394	\$5,948,202	\$893,808	17.68%	100%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$3,356,697	\$3,375,123	\$3,350,170	\$3,523,948	\$4,169,495	\$645,547	18.32%	70.10%
Employee Benefits	\$1,404,184	\$1,414,686	\$1,456,327	\$1,462,925	\$1,703,646	\$240,721	16.45%	28.64%
Subtotal	\$4,760,881	\$4,789,809	\$4,806,497	\$4,986,873	\$5,873,141	\$886,268	17.77%	98.74%
Purchased Services	\$3,439	\$2,629	\$3,480	\$7,725	\$7,725	\$0	0.00%	0.13%
Other Charges	\$4,659	\$3,372	\$5,286	\$4,300	\$4,300	\$0	0.00%	0.07%
Materials & Supplies	\$60,929	\$38,348	\$65,135	\$55,496	\$63,036	\$7,540	13.59%	1.06%
Subtotal	\$69,027	\$44,350	\$73,901	\$67,521	\$75,061	\$7,540	11.17%	1.26%
Grand Total	\$4,829,908	\$4,834,159	\$4,880,398	\$5,054,394	\$5,948,202	\$893,808	17.68%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF TEACHERS	53.0
COMP OF PRINCIPALS	1.0
COMP OF ASS'T PRINCIPALS	1.0
COMP-PROF SUPV PERSONNEL	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	15.5
COMP OF CAFETERIA WORKERS	2.0
COMP OF CLERICAL STAFF	2.0
COMP OF CUSTODIANS	4.0
Grand Total	80.5



Year Built: 1962

Building Capacity: 353

**Student Enrollment
Data as of October 1, 2021**

Head Start	Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
	23	32	45	45	44	48	40	277

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$2,573,845	\$2,726,777	\$2,783,364	\$2,889,494	\$3,280,906	\$391,412	13.55%	93.22%
Administration	\$53,352	\$62,251	\$65,692	\$68,817	\$71,407	\$2,590	3.76%	2.03%
Maintenance	\$126,547	\$133,550	\$148,338	\$174,633	\$143,252	(\$31,381)	-17.97%	4.07%
Technology	\$12,183	\$22,849	\$24,322	\$25,315	\$23,940	(\$1,375)	-5.43%	0.68%
Total	\$2,765,926	\$2,945,428	\$3,021,716	\$3,158,259	\$3,519,505	\$361,246	11.44%	100%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$1,947,955	\$2,032,283	\$2,023,401	\$2,183,152	\$2,426,258	\$243,106	11.14%	68.94%
Employee Benefits	\$773,362	\$882,226	\$965,460	\$945,038	\$1,055,565	\$110,527	11.70%	29.99%
Subtotal	\$2,721,317	\$2,914,509	\$2,988,861	\$3,128,190	\$3,481,823	\$353,633	11.30%	98.93%
Purchased Services	\$7,067	\$1,057	\$1,429	\$2,518	\$2,518	\$0	0.00%	0.07%
Other Charges	\$3,519	\$8,770	\$7,567	\$9,824	\$9,824	\$0	0.00%	0.28%
Materials & Supplies	\$34,022	\$21,091	\$23,860	\$17,727	\$25,340	\$7,613	42.94%	0.72%
Subtotal	\$44,609	\$30,918	\$32,855	\$30,069	\$37,682	\$7,613	25.32%	1.07%
Grand Total	\$2,765,926	\$2,945,428	\$3,021,716	\$3,158,259	\$3,519,505	\$361,246	11.44%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CAFETERIA WORKERS	3.0
COMP OF CLERICAL STAFF	2.0
COMP OF CUSTODIANS	2.5
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	12.5
COMP OF TEACHERS	25.7
COMP-PROF SUPV PERSONNEL	1.0
Grand Total	49.8



BROCK ROAD
ELEMENTARY SCHOOL

Year Built: 1992

Building Capacity: 907

Student Enrollment Data as of October 1, 2021								
Head Start	Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
	12	88	88	126	108	107	129	658

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$4,903,732	\$5,137,973	\$4,702,469	\$4,986,534	\$5,959,508	\$972,975	19.51%	92.47%
Administration	\$116,895	\$152,480	\$132,404	\$158,015	\$170,217	\$12,202	7.72%	2.64%
Maintenance	\$212,466	\$155,207	\$145,454	\$214,202	\$255,178	\$40,976	19.13%	3.96%
Technology	\$42,439	\$33,278	\$49,478	\$53,872	\$59,851	\$5,979	11.10%	0.93%
Total	\$5,275,532	\$5,478,938	\$5,029,805	\$5,412,623	\$6,444,754	\$1,032,132	19.07%	100%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$3,637,201	\$3,784,156	\$3,407,871	\$3,759,321	\$4,452,345	\$693,024	18.43%	69.08%
Employee Benefits	\$1,556,409	\$1,645,493	\$1,551,656	\$1,584,334	\$1,918,529	\$334,195	21.09%	29.77%
Subtotal	\$5,193,610	\$5,429,649	\$4,959,527	\$5,343,655	\$6,370,874	\$1,027,219	19.22%	98.85%
Purchased Services	\$9,952	\$5,203	\$3,291	\$12,067	\$12,067	\$0	0.00%	0.19%
Other Charges	\$5,079	\$5,994	\$5,408	\$7,150	\$7,150	\$0	0.00%	0.11%
Materials & Supplies	\$66,891	\$38,091	\$61,578	\$49,751	\$54,664	\$4,913	9.88%	0.85%
Subtotal	\$81,922	\$49,289	\$70,278	\$68,968	\$73,881	\$4,913	7.12%	1.15%
Grand Total	\$5,275,532	\$5,478,938	\$5,029,805	\$5,412,623	\$6,444,754	\$1,032,132	19.07%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CLERICAL STAFF	2.0
COMP OF CUSTODIANS	5.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	17.0
COMP OF TEACHERS	54.8
COMP OF THERAPISTS	0.8
COMP-PROF SUPV PERSONNEL	1.0
Grand Total	83.6



CEDAR FOREST
ELEMENTARY SCHOOL

Year Built: 2008

Building Capacity: 936

Student Enrollment Data as of October 1, 2021								
Head Start	Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
28	31	105	113	112	106	136	128	759

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$5,321,167	\$5,680,747	\$5,715,735	\$5,948,784	\$6,642,604	\$693,821	11.66%	95.12%
Administration	\$57,041	\$58,838	\$57,683	\$60,347	\$63,366	\$3,019	5.00%	0.91%
Maintenance	\$110,471	\$120,043	\$115,304	\$180,668	\$204,447	\$23,779	13.16%	2.93%
Technology	\$40,703	\$45,001	\$57,587	\$66,522	\$72,613	\$6,091	9.16%	1.04%
Total	\$5,529,382	\$5,904,630	\$5,946,309	\$6,256,321	\$6,983,030	\$726,710	11.62%	100%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$3,871,610	\$4,132,723	\$4,107,593	\$4,358,897	\$4,888,107	\$529,210	12.14%	70.00%
Employee Benefits	\$1,585,283	\$1,712,389	\$1,763,142	\$1,823,222	\$2,010,744	\$187,522	10.29%	28.79%
Subtotal	\$5,456,892	\$5,845,112	\$5,870,735	\$6,182,119	\$6,898,851	\$716,732	11.59%	98.79%
Purchased Services	\$5,168	\$4,314	\$3,185	\$11,144	\$11,144	\$0	0.00%	0.16%
Other Charges	\$9,901	\$10,768	\$9,783	\$10,250	\$10,250	\$0	0.00%	0.15%
Materials & Supplies	\$57,421	\$44,435	\$62,607	\$52,808	\$62,785	\$9,978	18.89%	0.90%
Subtotal	\$72,489	\$59,517	\$75,575	\$74,202	\$84,179	\$9,978	13.45%	1.21%
Grand Total	\$5,529,382	\$5,904,630	\$5,946,309	\$6,256,321	\$6,983,030	\$726,710	11.62%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CLERICAL STAFF	2.0
COMP OF CUSTODIANS	4.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	19.0
COMP OF TEACHERS	61.9
Grand Total	89.9



CHANCELLOR
ELEMENTARY SCHOOL

Year Built: 1939

Building Capacity: 455

Student Enrollment Data as of October 1, 2021								
Head Start	Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
0	14	75	63	70	69	73	68	432

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$2,956,288	\$3,163,117	\$3,327,886	\$3,461,934	\$3,909,315	\$447,382	12.92%	94.64%
Administration	\$61,349	\$65,201	\$65,448	\$68,968	\$72,387	\$3,419	4.96%	1.75%
Maintenance	\$109,119	\$118,313	\$115,002	\$120,200	\$125,425	\$5,225	4.35%	3.04%
Technology	\$19,062	\$20,816	\$20,049	\$19,403	\$23,587	\$4,184	21.56%	0.57%
Total	\$3,145,817	\$3,367,447	\$3,528,385	\$3,670,505	\$4,130,714	\$460,210	12.54%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$2,191,277	\$2,347,271	\$2,419,952	\$2,535,835	\$2,874,973	\$339,138	13.37%	69.60%
Employee Benefits	\$891,920	\$978,320	\$1,060,859	\$1,089,534	\$1,206,410	\$116,876	10.73%	29.21%
Subtotal	\$3,083,196	\$3,325,590	\$3,480,810	\$3,625,369	\$4,081,383	\$456,014	12.58%	98.81%
Purchased Services	\$2,758	\$2,176	\$1,686	\$3,274	\$3,274	\$0	0.00%	0.08%
Other Charges	\$6,788	\$6,923	\$6,773	\$7,089	\$7,089	\$0	0.00%	0.17%
Materials & Supplies	\$53,075	\$32,758	\$39,116	\$34,773	\$38,968	\$4,196	12.07%	0.94%
Subtotal	\$62,621	\$41,857	\$47,574	\$45,136	\$49,332	\$4,196	9.30%	1.19%
Grand Total	\$3,145,817	\$3,367,447	\$3,528,385	\$3,670,505	\$4,130,714	\$460,210	12.54%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CLERICAL STAFF	2.0
COMP OF CUSTODIANS	2.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	9.5
COMP OF TEACHERS	33.0
COMP-PROF SUPV PERSONNEL	1.0
Grand Total	50.5



COURTHOUSE ROAD
ELEMENTARY SCHOOL

Year Built: 1993

Building Capacity: 907

Student Enrollment Data as of October 1, 2021								
Head Start	Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
	4	143	113	130	125	129	119	763

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$5,112,840	\$5,158,335	\$5,150,947	\$5,361,196	\$5,925,571	\$564,375	10.53%	94.74%
Administration	\$75,243	\$63,400	\$62,998	\$65,388	\$158,070	\$92,682	141.74%	2.53%
Maintenance	\$113,858	\$122,159	\$116,976	\$123,510	\$128,666	\$5,156	4.17%	2.06%
Technology	\$10,310	\$25,736	\$23,910	\$27,346	\$41,937	\$14,591	53.36%	0.67%
Total	\$5,312,252	\$5,369,630	\$5,354,830	\$5,577,440	\$6,254,244	\$676,804	12.13%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$3,707,984	\$3,725,676	\$3,651,122	\$3,818,038	\$4,409,152	\$591,114	15.48%	70.50%
Employee Benefits	\$1,543,912	\$1,594,901	\$1,637,157	\$1,679,570	\$1,762,078	\$82,508	4.91%	28.17%
Subtotal	\$5,251,895	\$5,320,577	\$5,288,278	\$5,497,608	\$6,171,230	\$673,622	12.25%	98.67%
Purchased Services	\$4,041	\$0	\$4,900	\$3,671	\$3,671	\$0	0.00%	0.06%
Other Charges	\$9,891	\$6,164	\$7,124	\$11,168	\$11,168	\$0	0.00%	0.18%
Materials & Supplies	\$46,424	\$42,889	\$54,528	\$64,994	\$68,175	\$3,182	4.90%	1.09%
Subtotal	\$60,357	\$49,053	\$66,552	\$79,833	\$83,014	\$3,182	3.99%	1.33%
Grand Total	\$5,312,252	\$5,369,630	\$5,354,830	\$5,577,440	\$6,254,244	\$676,804	12.13%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CLERICAL STAFF	2.0
COMP OF CUSTODIANS	2.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	17.0
COMP OF TEACHERS	57.0
COMP OF THERAPISTS	1.0
COMP-PROF SUPV PERSONNEL	1.0
Grand Total	83.0



COURTLAND
ELEMENTARY SCHOOL

Year Built: 1986

Building Capacity: 789

Student Enrollment Data as of October 1, 2021								
Head Start	Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
8	33	81	79	69	87	72	81	510

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$4,439,988	\$4,657,212	\$4,619,181	\$4,836,498	\$5,229,646	\$393,148	8.13%	93.49%
Administration	\$134,643	\$199,345	\$202,826	\$209,662	\$220,879	\$11,217	5.35%	3.95%
Maintenance	\$191,153	\$192,080	\$107,963	\$136,077	\$110,125	(\$25,952)	-19.07%	1.97%
Technology	\$36,851	\$33,466	\$30,575	\$27,990	\$32,924	\$4,934	17.63%	0.59%
Total	\$4,802,634	\$5,082,103	\$4,960,544	\$5,210,227	\$5,593,574	\$383,347	7.36%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$3,372,648	\$3,557,340	\$3,429,933	\$3,656,485	\$3,924,842	\$268,357	7.34%	70.17%
Employee Benefits	\$1,363,676	\$1,476,607	\$1,469,551	\$1,497,110	\$1,609,927	\$112,817	7.54%	28.78%
Subtotal	\$4,736,324	\$5,033,947	\$4,899,484	\$5,153,595	\$5,534,769	\$381,174	7.40%	98.95%
Purchased Services	\$5,083	\$2,560	\$4,788	\$4,957	\$4,957	\$0	0.00%	0.09%
Other Charges	\$11,666	\$11,541	\$11,962	\$12,240	\$12,240	\$0	0.00%	0.22%
Materials & Supplies	\$49,561	\$34,055	\$44,311	\$39,436	\$41,608	\$2,173	5.51%	0.74%
Subtotal	\$66,310	\$48,156	\$61,061	\$56,633	\$58,805	\$2,173	3.84%	1.05%
Grand Total	\$4,802,634	\$5,082,103	\$4,960,544	\$5,210,227	\$5,593,574	\$383,347	7.36%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CAFETERIA WORKERS	1.0
COMP OF CLERICAL STAFF	2.0
COMP OF CUSTODIANS	2.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	21.5
COMP OF TEACHERS	42.0
COMP OF THERAPISTS	1.0
COMP-PROF SUPV PERSONNEL	1.0
Grand Total	73.5



HARRISON ROAD
ELEMENTARY SCHOOL

Year Built: 2001

Building Capacity: 936

Student Enrollment
Data as of October 1, 2021

Head Start	Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
9	30	112	93	126	105	117	123	715

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$5,460,334	\$5,692,472	\$5,740,805	\$6,109,014	\$6,779,192	\$670,178	10.97%	93.63%
Administration	\$117,567	\$161,371	\$162,291	\$169,311	\$181,198	\$11,887	7.02%	2.50%
Maintenance	\$226,787	\$239,961	\$238,417	\$246,861	\$247,290	\$429	0.17%	3.42%
Technology	\$41,967	\$44,762	\$3,077	\$0	\$33,002	\$33,002	0.00%	0.46%
Total	\$5,846,655	\$6,138,567	\$6,144,590	\$6,525,186	\$7,240,682	\$715,496	10.97%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$4,065,325	\$4,232,548	\$4,144,396	\$4,498,942	\$5,029,433	\$530,491	11.79%	69.46%
Employee Benefits	\$1,711,611	\$1,862,850	\$1,920,084	\$1,944,182	\$2,130,818	\$186,636	9.60%	29.43%
Subtotal	\$5,776,935	\$6,095,398	\$6,064,480	\$6,443,124	\$7,160,251	\$717,127	11.13%	98.89%
Purchased Services	\$5,531	\$3,047	\$7,239	\$8,802	\$8,802	\$0	0.00%	0.12%
Other Charges	\$6,098	\$5,232	\$4,805	\$7,320	\$7,320	\$0	0.00%	0.10%
Materials & Supplies	\$58,090	\$34,890	\$68,066	\$65,939	\$64,308	(\$1,631)	-2.47%	0.89%
Subtotal	\$69,719	\$43,169	\$80,110	\$82,061	\$80,430	(\$1,631)	-1.99%	1.11%
Grand Total	\$5,846,655	\$6,138,567	\$6,144,590	\$6,525,186	\$7,240,682	\$715,496	10.97%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CLERICAL STAFF	2.0
COMP OF CUSTODIANS	4.5
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	18.0
COMP OF TEACHERS	63.3
COMP OF THERAPISTS	1.0
COMP-PROF SUPV PERSONNEL	1.0
Grand Total	92.8



LEE HILL
ELEMENTARY SCHOOL

Year Built: 1978

Building Capacity: 807

Student Enrollment Data as of October 1, 2021								
Head Start	Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
	1	110	82	109	123	86	118	629

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$4,755,328	\$5,087,475	\$4,863,999	\$5,162,114	\$5,663,279	\$501,166	9.71%	95.35%
Administration	\$83,558	\$84,998	\$83,399	\$91,789	\$90,910	(\$879)	-0.96%	1.53%
Maintenance	\$134,247	\$156,766	\$99,973	\$143,821	\$152,759	\$8,938	6.21%	2.57%
Technology	\$0	\$19,689	\$25,824	\$27,346	\$32,711	\$5,365	19.62%	0.55%
Total	\$4,973,133	\$5,348,927	\$5,073,195	\$5,425,070	\$5,939,659	\$514,590	9.49%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$3,419,144	\$3,671,164	\$3,433,203	\$3,749,336	\$4,081,522	\$332,186	8.86%	68.72%
Employee Benefits	\$1,479,266	\$1,629,528	\$1,572,493	\$1,610,291	\$1,787,765	\$177,474	11.02%	30.10%
Subtotal	\$4,898,410	\$5,300,692	\$5,005,696	\$5,359,627	\$5,869,287	\$509,660	9.51%	98.82%
Purchased Services	\$7,290	\$3,766	\$4,231	\$7,750	\$7,750	\$0	0.00%	0.13%
Other Charges	\$6,782	\$5,807	\$5,396	\$8,100	\$8,100	\$0	0.00%	0.14%
Materials & Supplies	\$60,650	\$38,663	\$57,873	\$49,593	\$54,523	\$4,930	9.94%	0.92%
Subtotal	\$74,723	\$48,236	\$67,500	\$65,443	\$70,373	\$4,930	7.53%	1.18%
Grand Total	\$4,973,133	\$5,348,927	\$5,073,195	\$5,425,070	\$5,939,659	\$514,590	9.49%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CLERICAL STAFF	2.0
COMP OF CUSTODIANS	3.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	17.0
COMP OF TEACHERS	49.6
Grand Total	74.6



LIVINGSTON
ELEMENTARY SCHOOL

Year Built: 1961

Building Capacity: 504

Student Enrollment Data as of October 1, 2021								
Head Start	Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
	22	70	61	70	61	63	53	400

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$3,157,641	\$3,287,580	\$3,178,399	\$3,423,662	\$3,585,868	\$162,206	4.74%	91.21%
Administration	\$69,849	\$72,976	\$72,258	\$75,249	\$78,132	\$2,883	3.83%	1.99%
Maintenance	\$181,962	\$193,574	\$187,618	\$221,572	\$244,161	\$22,589	10.19%	6.21%
Technology	\$5,753	\$25,644	\$27,168	\$24,520	\$23,144	(\$1,376)	-5.61%	0.59%
Total	\$3,415,206	\$3,579,775	\$3,465,443	\$3,745,003	\$3,931,305	\$186,302	4.97%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$2,359,729	\$2,466,659	\$2,333,133	\$2,586,341	\$2,710,149	\$123,808	4.79%	68.94%
Employee Benefits	\$1,014,361	\$1,081,527	\$1,087,418	\$1,117,904	\$1,173,050	\$55,146	4.93%	29.84%
Subtotal	\$3,374,089	\$3,548,186	\$3,420,551	\$3,704,245	\$3,883,199	\$178,954	4.83%	98.78%
Purchased Services	\$3,445	\$2,824	\$1,856	\$4,367	\$4,367	\$0	0.00%	0.11%
Other Charges	\$4,779	\$4,880	\$3,623	\$6,653	\$6,653	\$0	0.00%	0.17%
Materials & Supplies	\$32,892	\$23,886	\$39,413	\$29,738	\$37,086	\$7,348	24.71%	0.94%
Subtotal	\$41,116	\$31,589	\$44,892	\$40,758	\$48,106	\$7,348	18.03%	1.22%
Grand Total	\$3,415,206	\$3,579,775	\$3,465,443	\$3,745,003	\$3,931,305	\$186,302	4.97%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF CLERICAL STAFF	2.0
COMP OF CUSTODIANS	4.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	9.5
COMP OF TEACHERS	31.8
Grand Total	49.3



PARKSIDE
ELEMENTARY SCHOOL

Year Built: 2001

Building Capacity: 936

Student Enrollment Data as of October 1, 2021								
Head Start	Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
	14	156	158	148	128	183	166	953

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$5,641,140	\$5,503,488	\$5,819,347	\$6,139,432	\$6,887,924	\$748,493	12.19%	93.29%
Administration	\$111,545	\$239,180	\$241,243	\$251,206	\$272,113	\$20,907	8.32%	3.69%
Maintenance	\$163,976	\$178,125	\$161,089	\$169,330	\$176,251	\$6,921	4.09%	2.39%
Technology	\$31,949	\$40,471	\$43,791	\$41,671	\$47,036	\$5,365	12.87%	0.64%
Total	\$5,948,610	\$5,961,264	\$6,265,470	\$6,601,638	\$7,383,324	\$781,686	11.84%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$4,107,968	\$4,117,427	\$4,265,043	\$4,551,141	\$5,118,022	\$566,881	12.46%	69.32%
Employee Benefits	\$1,748,189	\$1,779,146	\$1,922,431	\$1,965,640	\$2,163,919	\$198,279	10.09%	29.31%
Subtotal	\$5,856,157	\$5,896,573	\$6,187,475	\$6,516,781	\$7,281,941	\$765,160	11.74%	98.63%
Purchased Services	\$5,100	\$3,497	\$6,338	\$8,935	\$8,935	\$0	0.00%	0.12%
Other Charges	\$5,955	\$7,143	\$3,925	\$7,100	\$7,100	\$0	0.00%	0.10%
Materials & Supplies	\$81,398	\$54,051	\$67,733	\$68,823	\$85,348	\$16,526	24.01%	1.16%
Subtotal	\$92,453	\$64,691	\$77,996	\$84,858	\$101,383	\$16,526	19.47%	1.37%
Grand Total	\$5,948,610	\$5,961,264	\$6,265,470	\$6,601,638	\$7,383,324	\$781,686	11.84%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CLERICAL STAFF	2.0
COMP OF CUSTODIANS	3.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	17.0
COMP OF TEACHERS	62.6
COMP OF THERAPISTS	2.0
Grand Total	89.6



Year Built: 1993

Building Capacity: 907

Student Enrollment Data as of October 1, 2021								
Head Start	Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
	64	94	90	105	97	96	110	656

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$4,831,403	\$5,302,816	\$5,310,899	\$5,595,332	\$6,103,743	\$508,411	9.09%	96.11%
Administration	\$67,383	\$72,248	\$71,833	\$74,796	\$77,657	\$2,861	3.83%	1.22%
Maintenance	\$105,130	\$117,760	\$117,173	\$136,434	\$128,678	(\$7,756)	-5.68%	2.03%
Technology	\$8,655	\$24,140	\$75,194	\$78,374	\$40,825	(\$37,549)	-47.91%	0.64%
Total	\$5,012,572	\$5,516,964	\$5,575,098	\$5,884,936	\$6,350,903	\$465,967	7.92%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$3,455,443	\$3,808,248	\$3,816,344	\$4,084,351	\$4,430,495	\$346,144	8.47%	69.76%
Employee Benefits	\$1,490,324	\$1,658,573	\$1,694,807	\$1,732,966	\$1,846,687	\$113,721	6.56%	29.08%
Subtotal	\$4,945,767	\$5,466,820	\$5,511,151	\$5,817,317	\$6,277,182	\$459,865	7.91%	98.84%
Purchased Services	\$2,327	\$1,990	\$2,176	\$3,710	\$3,710	\$0	0.00%	0.06%
Other Charges	\$6,719	\$6,377	\$6,474	\$8,963	\$8,963	\$0	0.00%	0.14%
Materials & Supplies	\$57,759	\$41,777	\$55,296	\$54,946	\$61,048	\$6,102	11.10%	0.96%
Subtotal	\$66,805	\$50,144	\$63,947	\$67,619	\$73,721	\$6,102	9.02%	1.16%
Grand Total	\$5,012,572	\$5,516,964	\$5,575,098	\$5,884,936	\$6,350,903	\$465,967	7.92%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CAFETERIA WORKERS	1.0
COMP OF CLERICAL STAFF	2.0
COMP OF CUSTODIANS	2.5
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	23.0
COMP OF TEACHERS	52.5
COMP-PROF SUPV PERSONNEL	1.0
Grand Total	85.0



Year Built: 1978

Building Capacity: 815

Student Enrollment Data as of October 1, 2021								
Head Start	Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
	28	105	93	101	93	84	85	589

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$4,569,502	\$4,706,444	\$4,969,553	\$5,199,311	\$5,449,370	\$250,059	4.81%	95.16%
Administration	\$89,741	\$95,027	\$95,025	\$98,811	\$103,127	\$4,316	4.37%	1.80%
Maintenance	\$93,332	\$103,731	\$109,948	\$136,138	\$130,355	(\$5,783)	-4.25%	2.28%
Technology	\$28,430	\$29,519	\$33,839	\$38,143	\$43,550	\$5,407	14.18%	0.76%
Total	\$4,781,005	\$4,934,722	\$5,208,365	\$5,472,403	\$5,726,402	\$253,999	4.64%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$3,315,605	\$3,463,505	\$3,557,473	\$3,817,991	\$3,999,623	\$181,632	4.76%	69.85%
Employee Benefits	\$1,396,837	\$1,419,539	\$1,587,246	\$1,591,025	\$1,658,555	\$67,530	4.24%	28.96%
Subtotal	\$4,712,442	\$4,883,044	\$5,144,718	\$5,409,016	\$5,658,178	\$249,162	4.61%	98.81%
Purchased Services	\$4,060	\$4,304	\$6,339	\$9,868	\$9,868	\$0	0.00%	0.17%
Other Charges	\$10,498	\$6,459	\$4,887	\$9,650	\$9,650	\$0	0.00%	0.17%
Materials & Supplies	\$54,005	\$40,915	\$52,420	\$43,869	\$48,706	\$4,837	11.03%	0.85%
Subtotal	\$68,562	\$51,678	\$63,647	\$63,387	\$68,224	\$4,837	7.63%	1.19%
Grand Total	\$4,781,005	\$4,934,722	\$5,208,365	\$5,472,403	\$5,726,402	\$253,999	4.64%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CLERICAL STAFF	2.0
COMP OF CUSTODIANS	3.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	16.6
COMP OF TEACHERS	49.6
COMP-PROF SUPV PERSONNEL	1.0
Grand Total	75.2



SMITH STATION
ELEMENTARY SCHOOL

Year Built: 1991

Building Capacity: 986

Student Enrollment
Data as of October 1, 2021

Head Start	Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
	18	110	117	109	107	118	103	682

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$5,068,472	\$5,137,676	\$5,161,970	\$5,401,012	\$6,082,891	\$681,879	12.63%	92.85%
Administration	\$195,186	\$304,642	\$291,829	\$313,344	\$208,257	(\$105,087)	-33.54%	3.18%
Maintenance	\$153,593	\$167,681	\$162,015	\$193,950	\$215,889	\$21,939	11.31%	3.30%
Technology	\$23,164	\$40,598	\$41,382	\$38,445	\$43,925	\$5,480	14.25%	0.67%
Total	\$5,440,415	\$5,650,596	\$5,657,197	\$5,946,751	\$6,550,962	\$604,211	10.16%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$3,735,384	\$3,910,228	\$3,843,224	\$4,100,466	\$4,502,077	\$401,611	9.79%	68.72%
Employee Benefits	\$1,624,137	\$1,685,277	\$1,747,312	\$1,775,099	\$1,969,384	\$194,285	10.95%	30.06%
Subtotal	\$5,359,520	\$5,595,505	\$5,590,536	\$5,875,565	\$6,471,461	\$595,896	10.14%	98.79%
Purchased Services	\$6,231	\$9,469	\$3,297	\$10,476	\$10,476	\$0	0.00%	0.16%
Other Charges	\$6,889	\$8,495	\$5,320	\$10,123	\$10,123	\$0	0.00%	0.15%
Materials & Supplies	\$67,775	\$37,127	\$58,043	\$50,587	\$58,902	\$8,315	16.44%	0.90%
Subtotal	\$80,895	\$55,091	\$66,661	\$71,186	\$79,501	\$8,315	11.68%	1.21%
Grand Total	\$5,440,415	\$5,650,596	\$5,657,197	\$5,946,751	\$6,550,962	\$604,211	10.16%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CAFETERIA WORKERS	1.0
COMP OF CLERICAL STAFF	2.0
COMP OF CUSTODIANS	4.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	25.0
COMP OF TEACHERS	51.3
COMP OF THERAPISTS	1.3
COMP-PROF SUPV PERSONNEL	1.0
Grand Total	88.6



SPOTSWOOD
ELEMENTARY SCHOOL

Year Built: 1965

Building Capacity: 641

Student Enrollment
Data as of October 1, 2021

Head Start	Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
		76	84	90	90	76	99	515

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$4,201,831	\$4,292,414	\$4,082,988	\$4,277,247	\$4,546,269	\$269,022	6.29%	95.06%
Administration	\$56,306	\$57,423	\$77,062	\$81,749	\$84,976	\$3,227	3.95%	1.78%
Maintenance	\$93,253	\$93,373	\$101,264	\$100,460	\$119,059	\$18,599	18.51%	2.49%
Technology	\$51,932	\$35,369	\$27,566	\$27,393	\$32,326	\$4,933	18.01%	0.68%
Total	\$4,403,322	\$4,478,578	\$4,288,881	\$4,486,849	\$4,782,630	\$295,781	6.59%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$3,029,419	\$3,119,991	\$2,951,121	\$3,108,311	\$3,303,799	\$195,488	6.29%	69.08%
Employee Benefits	\$1,313,396	\$1,309,944	\$1,275,885	\$1,321,172	\$1,418,055	\$96,883	7.33%	29.65%
Subtotal	\$4,342,815	\$4,429,935	\$4,227,006	\$4,429,483	\$4,721,854	\$292,371	6.60%	98.73%
Purchased Services	\$2,742	\$4,422	\$4,191	\$4,887	\$4,887	\$0	0.00%	0.10%
Other Charges	\$11,330	\$10,441	\$10,633	\$12,916	\$12,916	\$0	0.00%	0.27%
Materials & Supplies	\$46,434	\$33,781	\$47,051	\$39,563	\$42,973	\$3,410	8.62%	0.90%
Subtotal	\$60,507	\$48,644	\$61,875	\$57,366	\$60,776	\$3,410	5.94%	1.27%
Grand Total	\$4,403,322	\$4,478,578	\$4,288,881	\$4,486,849	\$4,782,630	\$295,781	6.59%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CAFETERIA WORKERS	2.0
COMP OF CLERICAL STAFF	2.0
COMP OF CUSTODIANS	2.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	11.5
COMP OF TEACHERS	43.6
Grand Total	64.1



SPOTSYLVANIA
ELEMENTARY SCHOOL

Year Built: 1950

Building Capacity: 585

**Student Enrollment
Data as of October 1, 2021**

Head Start	Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
4	19	88	90	85	78	92	106	562

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$3,497,032	\$3,526,703	\$3,846,297	\$3,998,674	\$4,263,762	\$265,088	6.63%	93.27%
Administration	\$53,889	\$69,321	\$76,296	\$78,298	\$81,336	\$3,038	3.88%	1.78%
Maintenance	\$181,667	\$199,456	\$190,841	\$199,376	\$207,462	\$8,086	4.06%	4.54%
Technology	\$23,868	\$20,937	\$15,257	\$19,129	\$19,008	(\$121)	-0.63%	0.42%
Total	\$3,756,456	\$3,816,418	\$4,128,691	\$4,295,477	\$4,571,568	\$276,091	6.43%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$2,613,839	\$2,622,530	\$2,759,238	\$2,898,868	\$3,134,559	\$235,691	8.13%	68.57%
Employee Benefits	\$1,075,830	\$1,149,302	\$1,316,385	\$1,345,545	\$1,374,184	\$28,639	2.13%	30.06%
Subtotal	\$3,689,669	\$3,771,832	\$4,075,623	\$4,244,413	\$4,508,743	\$264,330	6.23%	98.63%
Purchased Services	\$1,783	\$1,239	\$1,966	\$3,110	\$3,110	\$0	0.00%	0.07%
Other Charges	\$8,112	\$7,719	\$7,525	\$8,609	\$8,609	\$0	0.00%	0.19%
Materials & Supplies	\$56,892	\$35,628	\$43,578	\$39,344	\$51,105	\$11,761	29.89%	1.12%
Subtotal	\$66,787	\$44,586	\$53,068	\$51,063	\$62,824	\$11,761	23.03%	1.37%
Grand Total	\$3,756,456	\$3,816,418	\$4,128,691	\$4,295,477	\$4,571,568	\$276,091	6.43%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CLERICAL STAFF	2.0
COMP OF CUSTODIANS	3.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	10.5
COMP OF TEACHERS	36.5
COMP-PROF SUPV PERSONNEL	1.0
Grand Total	56.0



WILDERNESS
ELEMENTARY SCHOOL

Year Built: 1998

Building Capacity: 936

Student Enrollment Data as of October 1, 2021								
Head Start	Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
16	33	95	99	87	79	112	114	635

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$4,959,219	\$5,287,607	\$5,329,971	\$5,579,812	\$6,108,150	\$528,339	9.47%	93.86%
Administration	\$94,526	\$156,292	\$124,230	\$130,529	\$138,673	\$8,144	6.24%	2.13%
Maintenance	\$184,945	\$200,286	\$196,321	\$204,251	\$212,736	\$8,485	4.15%	3.27%
Technology	\$864	\$26,503	\$41,930	\$41,833	\$47,925	\$6,092	14.56%	0.74%
Total	\$5,239,554	\$5,670,688	\$5,692,452	\$5,956,425	\$6,507,484	\$551,060	9.25%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$3,673,132	\$3,999,130	\$3,980,880	\$4,205,453	\$4,629,798	\$424,345	10.09%	71.15%
Employee Benefits	\$1,486,456	\$1,619,028	\$1,638,152	\$1,681,002	\$1,806,193	\$125,191	7.45%	27.76%
Subtotal	\$5,159,588	\$5,618,158	\$5,619,031	\$5,886,455	\$6,435,991	\$549,536	9.34%	98.90%
Purchased Services	\$6,706	\$5,940	\$2,557	\$5,043	\$5,043	\$0	0.00%	0.08%
Other Charges	\$14,152	\$12,715	\$9,630	\$9,400	\$9,400	\$0	0.00%	0.14%
Materials & Supplies	\$59,107	\$33,875	\$61,233	\$55,526	\$57,050	\$1,524	2.74%	0.88%
Subtotal	\$79,966	\$52,530	\$73,421	\$69,969	\$71,493	\$1,524	2.18%	1.10%
Grand Total	\$5,239,554	\$5,670,688	\$5,692,452	\$5,956,425	\$6,507,484	\$551,060	9.25%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CLERICAL STAFF	2.0
COMP OF CUSTODIANS	3.5
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	20.0
COMP OF TEACHERS	50.9
COMP OF THERAPISTS	1.0
COMP-PROF SUPV PERSONNEL	1.0
Grand Total	81.4

Middle School Profiles



BATTLEFIELD
MIDDLE SCHOOL

Year Built: 1978

Building Capacity: 807

Student Enrollment Data as of October 1, 2021			
6th	7th	8th	TOTAL
269	255	306	830

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$5,318,683	\$5,696,024	\$5,756,550	\$6,045,355	\$6,669,433	\$624,078	10.32%	96.12%
Administration	\$76,396	\$79,700	\$80,090	\$84,445	\$88,667	\$4,222	5.00%	1.28%
Maintenance	\$98,436	\$112,627	\$110,731	\$115,534	\$115,237	(\$297)	-0.26%	1.66%
Technology	\$28,986	\$41,266	\$59,657	\$53,646	\$59,363	\$5,717	10.66%	0.86%
Transportation	\$5,341	\$4,233	\$539	\$6,050	\$6,050	\$0	0.00%	0.09%
Total	\$5,527,841	\$5,933,849	\$6,007,566	\$6,305,030	\$6,938,750	\$633,720	10.05%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$3,810,927	\$4,062,279	\$4,079,368	\$4,334,230	\$4,837,042	\$502,812	11.60%	69.71%
Employee Benefits	\$1,614,355	\$1,785,647	\$1,835,599	\$1,867,676	\$1,993,966	\$126,290	6.76%	28.74%
Subtotal	\$5,425,281	\$5,847,926	\$5,914,967	\$6,201,906	\$6,831,008	\$629,102	10.14%	98.45%
Purchased Services	\$6,199	\$3,550	\$4,007	\$5,635	\$5,635	\$0	0.00%	0.08%
Other Charges	\$10,922	\$12,089	\$6,932	\$13,425	\$13,425	\$0	0.00%	0.19%
Materials & Supplies	\$85,438	\$70,283	\$81,660	\$84,064	\$88,682	\$4,618	5.49%	1.28%
Subtotal	\$102,560	\$85,922	\$92,599	\$103,124	\$107,742	\$4,618	4.48%	1.55%
Grand Total	\$5,527,841	\$5,933,849	\$6,007,566	\$6,305,030	\$6,938,750	\$633,720	10.05%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CLERICAL STAFF	4.0
COMP OF CUSTODIANS	2.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	7.0
COMP OF TEACHERS	62.7
Grand Total	78.7



CHANCELLOR
MIDDLE SCHOOL

Year Built: 1988

Building Capacity: 857

Student Enrollment Data as of October 1, 2021			
6th	7th	8th	TOTAL
280	279	300	859

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$5,286,561	\$5,617,939	\$5,541,733	\$6,095,741	\$6,494,766	\$399,026	6.55%	96.50%
Administration	\$73,353	\$77,036	\$77,587	\$81,456	\$85,494	\$4,038	4.96%	1.27%
Maintenance	\$59,459	\$94,980	\$92,011	\$94,868	\$98,595	\$3,727	3.93%	1.46%
Technology	\$34,762	\$37,684	\$44,991	\$39,802	\$45,249	\$5,447	13.69%	0.67%
Transportation	\$6,181	\$3,084	\$775	\$6,050	\$6,050	\$0	0.00%	0.09%
Total	\$5,460,316	\$5,830,724	\$5,757,096	\$6,317,917	\$6,730,154	\$412,238	6.52%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$3,768,437	\$4,020,117	\$3,912,708	\$4,426,823	\$4,752,193	\$325,370	7.35%	70.61%
Employee Benefits	\$1,575,180	\$1,712,990	\$1,745,601	\$1,787,066	\$1,866,997	\$79,931	4.47%	27.74%
Subtotal	\$5,343,617	\$5,733,106	\$5,658,308	\$6,213,889	\$6,619,190	\$405,301	6.52%	98.35%
Purchased Services	\$8,692	\$6,994	\$6,050	\$8,182	\$8,182	\$0	0.00%	0.12%
Other Charges	\$9,357	\$8,905	\$5,292	\$11,795	\$11,795	\$0	0.00%	0.18%
Materials & Supplies	\$98,650	\$81,719	\$87,446	\$79,051	\$85,988	\$6,936	8.77%	1.28%
Capital Outlay	\$0	\$0	\$0	\$5,000	\$5,000	\$0	0.00%	0.07%
Subtotal	\$116,699	\$97,618	\$98,788	\$104,028	\$110,965	\$6,936	6.67%	1.57%
Grand Total	\$5,460,316	\$5,830,724	\$5,757,096	\$6,317,917	\$6,730,154	\$412,238	6.52%	99.93%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CLERICAL STAFF	4.0
COMP OF CUSTODIANS	2.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	9.0
COMP OF TEACHERS	61.0
Grand Total	79.0



FREEDOM
MIDDLE SCHOOL

Year Built: 2003

Building Capacity: 948

Student Enrollment Data as of October 1, 2021			
6th	7th	8th	TOTAL
234	271	269	774

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$5,431,527	\$5,902,928	\$5,691,352	\$6,087,943	\$6,569,058	\$481,115	7.90%	94.37%
Administration	\$68,602	\$72,210	\$71,053	\$73,974	\$223,205	\$149,231	201.73%	3.21%
Maintenance	\$75,480	\$88,302	\$77,400	\$82,401	\$107,093	\$24,692	29.97%	1.54%
Technology	\$55,341	\$54,271	\$65,180	\$49,937	\$55,755	\$5,818	11.65%	0.80%
Transportation	\$4,731	\$4,505	\$377	\$6,050	\$6,050	\$0	0.00%	0.09%
Total	\$5,635,681	\$6,122,215	\$5,905,362	\$6,300,305	\$6,961,161	\$660,856	10.49%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$3,907,844	\$4,282,543	\$4,087,761	\$4,428,916	\$4,925,848	\$496,932	11.22%	70.76%
Employee Benefits	\$1,623,961	\$1,750,238	\$1,724,486	\$1,772,598	\$1,932,820	\$160,222	9.04%	27.77%
Subtotal	\$5,531,805	\$6,032,781	\$5,812,247	\$6,201,514	\$6,858,668	\$657,154	10.60%	98.53%
Purchased Services	\$12,001	\$9,144	\$7,341	\$13,250	\$13,250	\$0	0.00%	0.19%
Other Charges	\$8,991	\$8,270	\$5,891	\$9,250	\$9,250	\$0	0.00%	0.13%
Materials & Supplies	\$82,884	\$72,021	\$79,883	\$76,291	\$79,993	\$3,702	4.85%	1.15%
Subtotal	\$103,876	\$89,435	\$93,115	\$98,791	\$102,493	\$3,702	3.75%	1.47%
Grand Total	\$5,635,681	\$6,122,215	\$5,905,362	\$6,300,305	\$6,961,161	\$660,856	10.49%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CAFETERIA WORKERS	2.0
COMP OF CLERICAL STAFF	4.0
COMP OF CUSTODIANS	2.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	15.0
COMP OF TEACHERS	62.0
COMP OF THERAPISTS	1.0
COMP-PROF SUPV PERSONNEL	1.0
Grand Total	90.0



NI RIVER
MIDDLE SCHOOL

Year Built: 1999

Building Capacity: 774

Student Enrollment Data as of October 1, 2021			
6th	7th	8th	TOTAL
231	230	259	720

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$5,134,918	\$5,144,387	\$5,004,347	\$5,344,098	\$5,545,455	\$201,357	3.77%	91.85%
Administration	\$180,270	\$191,217	\$268,455	\$281,834	\$333,304	\$51,470	18.26%	5.52%
Maintenance	\$85,705	\$100,834	\$97,182	\$101,614	\$105,900	\$4,286	4.22%	1.75%
Technology	\$56,396	\$58,835	\$47,499	\$48,322	\$46,726	(\$1,596)	-3.30%	0.77%
Transportation	\$6,045	\$4,492	\$532	\$6,050	\$6,050	\$0	0.00%	0.10%
Total	\$5,463,334	\$5,499,766	\$5,418,014	\$5,781,918	\$6,037,435	\$255,517	4.42%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$3,807,254	\$3,826,643	\$3,737,338	\$4,028,976	\$4,195,607	\$166,631	4.14%	69.49%
Employee Benefits	\$1,564,297	\$1,613,685	\$1,634,799	\$1,661,071	\$1,742,742	\$81,671	4.92%	28.87%
Subtotal	\$5,371,551	\$5,440,328	\$5,372,138	\$5,690,047	\$5,938,349	\$248,302	4.36%	98.36%
Purchased Services	\$4,026	\$81	\$1,190	\$7,060	\$7,060	\$0	0.00%	0.12%
Other Charges	\$12,257	\$11,160	\$6,237	\$21,700	\$21,700	\$0	0.00%	0.36%
Materials & Supplies	\$75,501	\$48,197	\$38,449	\$63,111	\$70,326	\$7,215	11.43%	1.16%
Subtotal	\$91,783	\$59,438	\$45,877	\$91,871	\$99,086	\$7,215	7.85%	1.64%
Grand Total	\$5,463,334	\$5,499,766	\$5,418,014	\$5,781,918	\$6,037,435	\$255,517	4.42%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CLERICAL STAFF	4.0
COMP OF CUSTODIANS	2.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	9.0
COMP OF TEACHERS	51.5
COMP OF THERAPISTS	3.0
Grand Total	72.5



POST OAK
MIDDLE SCHOOL

Year Built: 2006

Building Capacity: 948

Student Enrollment Data as of October 1, 2021			
6th	7th	8th	TOTAL
238	206	254	698

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$5,098,272	\$5,317,345	\$5,212,211	\$5,478,648	\$5,572,041	\$93,393	1.70%	95.67%
Administration	\$59,077	\$83,024	\$83,998	\$87,586	\$91,152	\$3,566	4.07%	1.57%
Maintenance	\$104,003	\$116,367	\$106,702	\$112,237	\$116,829	\$4,592	4.09%	2.01%
Technology	\$52,902	\$48,967	\$61,417	\$49,374	\$37,868	(\$11,506)	-23.30%	0.65%
Transportation	\$6,031	\$4,452	\$681	\$6,050	\$6,050	\$0	0.00%	0.10%
Total	\$5,320,285	\$5,570,155	\$5,465,009	\$5,733,895	\$5,823,940	\$90,045	1.57%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$3,594,292	\$3,756,754	\$3,656,117	\$3,925,753	\$4,063,902	\$138,149	3.52%	69.78%
Employee Benefits	\$1,615,756	\$1,743,904	\$1,716,921	\$1,716,001	\$1,665,155	(\$50,846)	-2.96%	28.59%
Subtotal	\$5,210,048	\$5,500,658	\$5,373,038	\$5,641,754	\$5,729,057	\$87,303	1.55%	98.37%
Purchased Services	\$11,160	\$4,554	\$3,791	\$9,200	\$9,200	\$0	0.00%	0.16%
Other Charges	\$16,234	\$15,598	\$9,418	\$16,350	\$16,350	\$0	0.00%	0.28%
Materials & Supplies	\$82,842	\$49,345	\$78,761	\$66,591	\$69,333	\$2,742	4.12%	1.19%
Subtotal	\$110,236	\$69,497	\$91,971	\$92,141	\$94,883	\$2,742	2.98%	1.63%
Grand Total	\$5,320,285	\$5,570,155	\$5,465,009	\$5,733,895	\$5,823,940	\$90,045	1.57%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CLERICAL STAFF	4.0
COMP OF CUSTODIANS	2.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	5.0
COMP OF TEACHERS	53.0
Grand Total	67.0



SPOTSYLVANIA
MIDDLE SCHOOL

Year Built: 1968

Building Capacity: 907

Student Enrollment Data as of October 1, 2021			
6th	7th	8th	TOTAL
316	322	335	973

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$5,840,334	\$6,122,010	\$6,354,826	\$6,750,927	\$6,818,564	\$67,638	1.00%	96.54%
Administration	\$61,578	\$63,900	\$63,972	\$66,994	\$69,798	\$2,804	4.19%	0.99%
Maintenance	\$76,069	\$102,964	\$101,574	\$118,228	\$116,895	(\$1,333)	-1.13%	1.66%
Technology	\$51,208	\$45,837	\$58,231	\$43,109	\$51,524	\$8,415	19.52%	0.73%
Transportation	\$6,050	\$5,471	\$629	\$6,050	\$6,050	\$0	0.00%	0.09%
Total	\$6,035,240	\$6,340,182	\$6,579,233	\$6,985,308	\$7,062,831	\$77,524	1.11%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$4,197,232	\$4,444,893	\$4,555,211	\$4,905,216	\$4,994,349	\$89,133	1.82%	70.71%
Employee Benefits	\$1,721,768	\$1,806,546	\$1,920,548	\$1,971,004	\$1,948,294	(\$22,710)	-1.15%	27.59%
Subtotal	\$5,919,000	\$6,251,439	\$6,475,759	\$6,876,220	\$6,942,643	\$66,423	0.97%	98.30%
Purchased Services	\$8,502	\$3,471	\$3,921	\$7,485	\$7,485	\$0	0.00%	0.11%
Other Charges	\$20,353	\$19,623	\$9,036	\$21,860	\$21,860	\$0	0.00%	0.31%
Materials & Supplies	\$87,385	\$65,649	\$90,516	\$79,742	\$90,843	\$11,101	13.92%	1.29%
Subtotal	\$116,240	\$88,743	\$103,473	\$109,087	\$120,188	\$11,101	10.18%	1.70%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CAFETERIA WORKERS	2.0
COMP OF CLERICAL STAFF	4.0
COMP OF CUSTODIANS	2.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	8.0
COMP OF TEACHERS	67.0
Grand Total	86.0



THORNBURG
MIDDLE SCHOOL

Year Built: 1994

Building Capacity: 790

Student Enrollment Data as of October 1, 2021			
6th	7th	8th	TOTAL
213	225	235	673

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$5,066,496	\$5,353,183	\$5,098,839	\$5,358,826	\$5,772,483	\$413,657	7.72%	95.14%
Administration	\$73,409	\$78,692	\$78,850	\$82,074	\$85,299	\$3,225	3.93%	1.41%
Maintenance	\$105,044	\$108,883	\$104,999	\$106,464	\$150,041	\$43,577	40.93%	2.47%
Technology	\$54,791	\$51,032	\$31,112	\$33,460	\$53,536	\$20,076	60.00%	0.88%
Transportation	\$6,031	\$4,452	\$1,007	\$6,050	\$6,050	\$0	0.00%	0.10%
Total	\$5,305,771	\$5,596,241	\$5,314,806	\$5,586,874	\$6,067,409	\$480,535	8.60%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$3,673,816	\$3,896,356	\$3,599,644	\$3,839,553	\$4,194,403	\$354,850	9.24%	69.13%
Employee Benefits	\$1,535,229	\$1,623,253	\$1,624,721	\$1,655,176	\$1,779,418	\$124,242	7.51%	29.33%
Subtotal	\$5,209,044	\$5,519,609	\$5,224,366	\$5,494,729	\$5,973,821	\$479,092	8.72%	98.46%
Purchased Services	\$4,425	\$3,298	\$3,723	\$4,880	\$4,880	\$0	0.00%	0.08%
Other Charges	\$18,533	\$15,707	\$4,674	\$18,750	\$18,750	\$0	0.00%	0.31%
Materials & Supplies	\$73,769	\$57,628	\$82,043	\$68,515	\$69,958	\$1,443	2.11%	1.15%
Subtotal	\$96,727	\$76,633	\$90,440	\$92,145	\$93,588	\$1,443	1.57%	1.54%
Grand Total	\$5,305,771	\$5,596,241	\$5,314,806	\$5,586,874	\$6,067,409	\$480,535	8.60%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CLERICAL STAFF	4.0
COMP OF CUSTODIANS	3.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	10.0
COMP OF TEACHERS	55.8
Grand Total	75.8

High School Profiles



CHANCELLOR
HIGH SCHOOL

Year Built: 1987

Building Capacity: 1,427

Student Enrollment Data as of October 1, 2021				
9th	10th	11th	12th	TOTAL
412	328	334	309	1,383

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$8,626,507	\$8,705,721	\$8,424,704	\$8,884,021	\$9,690,618	\$806,597	9.08%	96.57%
Administration	\$76,078	\$92,644	\$116,673	\$122,555	\$125,651	\$3,096	2.53%	1.25%
Maintenance	\$76,484	\$90,282	\$86,538	\$90,303	\$94,029	\$3,726	4.13%	0.94%
Technology	\$73,771	\$63,275	\$64,162	\$61,163	\$63,531	\$2,368	3.87%	0.63%
Transportation	\$44,028	\$39,895	\$23,753	\$61,000	\$61,000	\$0	0.00%	0.61%
Total	\$8,896,869	\$8,991,818	\$8,715,830	\$9,219,042	\$10,034,829	\$815,787	8.85%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$6,145,766	\$6,188,692	\$5,957,962	\$6,417,845	\$7,004,154	\$586,309	9.14%	69.80%
Employee Benefits	\$2,562,261	\$2,676,027	\$2,597,299	\$2,649,028	\$2,861,907	\$212,879	8.04%	28.52%
Subtotal	\$8,708,027	\$8,864,719	\$8,555,261	\$9,066,873	\$9,866,061	\$799,188	8.81%	98.32%
Purchased Services	\$32,573	\$10,788	\$31,724	\$12,700	\$12,700	\$0	0.00%	0.13%
Other Charges	\$20,863	\$19,087	\$20,143	\$22,100	\$22,100	\$0	0.00%	0.22%
Materials & Supplies	\$135,406	\$97,224	\$108,702	\$117,369	\$133,968	\$16,599	14.14%	1.34%
Subtotal	\$188,842	\$127,099	\$160,569	\$152,169	\$168,768	\$16,599	10.91%	1.68%
Grand Total	\$8,896,869	\$8,991,818	\$8,715,830	\$9,219,042	\$10,034,829	\$815,787	8.85%	100.00%

Object Description	FY23 Adopted Budget FTE
ACTIVITIES PERSONNEL	1.0
CLINICAL ASSISTANTS	1.0
COMP OF ASS'T PRINCIPALS	2.0
COMP OF CAFETERIA WORKERS	2.0
COMP OF CLERICAL STAFF	7.0
COMP OF CUSTODIANS	2.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	10.0
COMP OF TEACHERS	90.5
COMP-HEALTH/SAFETY OFFICE	2.0
Grand Total	119.5



Year Built: 1980 / Renovated 2021

Building Capacity: 1,565

Student Enrollment Data as of October 1, 2021				
9th	10th	11th	12th	TOTAL
439	357	389	355	1,540

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$8,041,853	\$8,775,438	\$8,856,253	\$9,261,053	\$10,087,675	\$826,622	8.93%	96.55%
Administration	\$82,497	\$124,564	\$164,709	\$133,118	\$161,207	\$28,089	21.10%	1.54%
Maintenance	\$62,460	\$88,289	\$89,253	\$95,830	\$101,510	\$5,680	5.93%	0.97%
Technology	\$25,559	\$39,506	\$59,853	\$37,861	\$36,211	(\$1,650)	-4.36%	0.35%
Transportation	\$40,506	\$43,275	\$0	\$61,000	\$61,000	\$0	0.00%	0.58%
Total	\$8,252,875	\$9,071,072	\$9,170,068	\$9,588,862	\$10,447,603	\$858,741	8.96%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$5,706,550	\$6,235,945	\$6,187,825	\$6,589,363	\$7,245,437	\$656,074	9.96%	69.35%
Employee Benefits	\$2,372,972	\$2,707,878	\$2,805,497	\$2,842,054	\$3,022,691	\$180,637	6.36%	28.93%
Subtotal	\$8,079,522	\$8,943,823	\$8,993,322	\$9,431,417	\$10,268,128	\$836,711	8.87%	98.28%
Purchased Services	\$24,659	\$6,587	\$26,185	\$8,975	\$8,975	\$0	0.00%	0.09%
Other Charges	\$31,606	\$29,742	\$29,607	\$30,630	\$30,630	\$0	0.00%	0.29%
Materials & Supplies	\$117,088	\$90,920	\$120,955	\$117,841	\$139,871	\$22,030	18.69%	1.34%
Subtotal	\$173,353	\$127,249	\$176,746	\$157,446	\$179,476	\$22,030	13.99%	1.72%
Grand Total	\$8,252,875	\$9,071,072	\$9,170,068	\$9,588,862	\$10,447,603	\$858,741	8.96%	100.00%

Object Description	FY23 Adopted Budget FTE
ACTIVITIES PERSONNEL	1.0
CLINICAL ASSISTANTS	1.0
COMP OF ASS'T PRINCIPALS	2.0
COMP OF CLERICAL STAFF	7.0
COMP OF CUSTODIANS	2.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	11.0
COMP OF TEACHERS	92.0
COMP-HEALTH/SAFETY OFFICE	2.0
Grand Total	120.0



Year Built: 1998

Building Capacity: 1,830

Student Enrollment Data as of October 1, 2021				
9th	10th	11th	12th	TOTAL
476	422	380	418	1,696

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$12,447,731	\$12,280,793	\$11,943,974	\$12,544,144	\$13,118,992	\$574,848	4.58%	97.85%
Administration	\$86,553	\$78,599	\$82,657	\$86,685	\$90,727	\$4,042	4.66%	0.68%
Maintenance	\$60,750	\$101,069	\$85,877	\$91,559	\$94,881	\$3,322	3.63%	0.71%
Technology	\$57,469	\$47,085	\$39,224	\$35,246	\$41,612	\$6,366	18.06%	0.31%
Transportation	\$30,338	\$45,101	\$24,428	\$61,000	\$61,000	\$0	0.00%	0.45%
Total	\$12,682,841	\$12,552,647	\$12,176,159	\$12,818,634	\$13,407,212	\$588,578	4.59%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$8,774,172	\$8,707,026	\$8,335,043	\$8,881,927	\$9,365,896	\$483,969	5.45%	69.86%
Employee Benefits	\$3,663,490	\$3,691,439	\$3,668,095	\$3,750,589	\$3,844,226	\$93,637	2.50%	28.67%
Subtotal	\$12,437,662	\$12,398,465	\$12,003,138	\$12,632,516	\$13,210,122	\$577,606	4.57%	98.53%
Purchased Services	\$39,006	\$12,779	\$28,687	\$11,369	\$11,369	\$0	0.00%	0.08%
Other Charges	\$37,125	\$33,039	\$29,507	\$39,323	\$39,323	\$0	0.00%	0.29%
Materials & Supplies	\$169,048	\$108,364	\$114,827	\$135,425	\$146,397	\$10,972	8.10%	1.09%
Subtotal	\$245,179	\$154,182	\$173,021	\$186,117	\$197,089	\$10,972	5.90%	1.47%
Grand Total	\$12,682,841	\$12,552,647	\$12,176,159	\$12,818,634	\$13,407,212	\$588,578	4.59%	100.00%

Object Description	FY23 Adopted Budget FTE
ACTIVITIES PERSONNEL	1.0
CLINICAL ASSISTANTS	1.0
COMP OF ASS'T PRINCIPALS	4.0
COMP OF CAFETERIA WORKERS	1.0
COMP OF CLERICAL STAFF	7.0
COMP OF CUSTODIANS	2.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	26.0
COMP OF TEACHERS	118.0
COMP-HEALTH/SAFETY OFFICE	2.0
Grand Total	164.0



Year Built: 2004

Building Capacity: 1,995

Student Enrollment Data as of October 1, 2021				
9th	10th	11th	12th	TOTAL
504	477	471	471	1,923

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$10,994,888	\$10,969,802	\$11,002,027	\$11,483,972	\$12,184,862	\$700,890	6.10%	97.53%
Administration	\$80,180	\$95,182	\$95,835	\$99,864	\$111,486	\$11,622	11.64%	0.89%
Maintenance	\$68,306	\$76,475	\$79,010	\$82,402	\$86,128	\$3,726	4.52%	0.69%
Technology	\$42,984	\$47,346	\$49,697	\$43,194	\$49,957	\$6,763	15.66%	0.40%
Transportation	\$60,267	\$38,404	\$25,420	\$61,000	\$61,000	\$0	0.00%	0.49%
Total	\$11,246,625	\$11,227,208	\$11,251,989	\$11,770,432	\$12,493,433	\$723,001	6.14%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$7,734,264	\$7,762,090	\$7,643,003	\$8,139,411	\$8,787,952	\$648,541	7.97%	70.34%
Employee Benefits	\$3,250,385	\$3,272,805	\$3,374,984	\$3,434,800	\$3,495,104	\$60,304	1.76%	27.98%
Subtotal	\$10,984,648	\$11,034,895	\$11,017,988	\$11,574,211	\$12,283,057	\$708,845	6.12%	98.32%
Purchased Services	\$54,644	\$14,316	\$26,549	\$8,794	\$8,794	\$0	0.00%	0.07%
Other Charges	\$30,671	\$29,703	\$28,004	\$30,400	\$30,400	\$0	0.00%	0.24%
Materials & Supplies	\$176,661	\$148,294	\$179,449	\$157,027	\$171,183	\$14,156	9.01%	1.37%
Subtotal	\$261,976	\$192,313	\$234,002	\$196,221	\$210,377	\$14,156	7.21%	1.68%
Grand Total	\$11,246,625	\$11,227,208	\$11,251,989	\$11,770,432	\$12,493,433	\$723,001	6.14%	100.00%

Object Description	FY23 Adopted Budget FTE
ACTIVITIES PERSONNEL	1.0
CLINICAL ASSISTANTS	1.0
COMP OF ASS'T PRINCIPALS	4.0
COMP OF CAFETERIA WORKERS	1.0
COMP OF CLERICAL STAFF	7.0
COMP OF CUSTODIANS	2.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	14.0
COMP OF TEACHERS	115.1
COMP-HEALTH/SAFETY OFFICE	2.0
Grand Total	149.1



Year Built: 1992

Building Capacity: 1,611

Student Enrollment Data as of October 1, 2021				
9th	10th	11th	12th	TOTAL
414	324	304	251	1,293

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$7,970,362	\$8,241,533	\$8,433,674	\$8,737,195	\$9,567,561	\$830,366	9.50%	96.78%
Administration	\$74,237	\$88,478	\$89,132	\$94,320	\$92,261	(\$2,059)	-2.18%	0.93%
Maintenance	\$78,965	\$104,093	\$98,588	\$102,987	\$112,094	\$9,107	8.84%	1.13%
Technology	\$66,893	\$64,735	\$39,727	\$39,494	\$52,680	\$13,186	33.39%	0.53%
Transportation	\$46,225	\$36,043	\$21,722	\$61,000	\$61,000	\$0	0.00%	0.62%
Total	\$8,236,681	\$8,534,882	\$8,682,843	\$9,034,996	\$9,885,596	\$850,600	9.41%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$5,767,232	\$5,945,068	\$5,931,383	\$6,252,214	\$6,863,924	\$611,710	9.78%	69.43%
Employee Benefits	\$2,302,769	\$2,476,684	\$2,608,050	\$2,641,400	\$2,861,751	\$220,351	8.34%	28.95%
Subtotal	\$8,070,000	\$8,421,752	\$8,539,433	\$8,893,614	\$9,725,675	\$832,061	9.36%	98.38%
Purchased Services	\$21,116	\$4,783	\$22,798	\$7,234	\$7,234	\$0	0.00%	0.07%
Other Charges	\$26,593	\$26,900	\$27,111	\$28,775	\$28,775	\$0	0.00%	0.29%
Materials & Supplies	\$118,972	\$81,447	\$93,501	\$105,373	\$123,912	\$18,539	17.59%	1.25%
Subtotal	\$166,681	\$113,129	\$143,410	\$141,382	\$159,921	\$18,539	13.11%	1.62%
Grand Total	\$8,236,681	\$8,534,882	\$8,682,843	\$9,034,996	\$9,885,596	\$850,600	9.41%	100.00%

Object Description	FY23 Adopted Budget FTE
ACTIVITIES PERSONNEL	1.0
CLINICAL ASSISTANTS	1.0
COMP OF ASS'T PRINCIPALS	3.0
COMP OF CAFETERIA WORKERS	3.0
COMP OF CLERICAL STAFF	7.0
COMP OF CUSTODIANS	2.0
COMP OF PRINCIPALS	1.0
COMP OF SCHOOL NURSES	1.0
COMP OF TEACHER ASS'TS	10.0
COMP OF TEACHERS	85.8
COMP-HEALTH/SAFETY OFFICE	2.0
Grand Total	116.8



Year Built: 1980

Expenditures by State Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Instruction	\$3,007,002	\$3,175,340	\$3,217,678	\$3,335,576	\$3,501,898	\$166,322	4.99%	97.21%
Maintenance	\$22,429	\$19,860	\$33,471	\$45,225	\$100,382	\$55,157	121.96%	2.79%
Total	\$3,029,431	\$3,195,200	\$3,251,149	\$3,380,801	\$3,602,280	\$221,479	6.55%	100.00%

Expenditures by Summary Object	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$2,139,460	\$2,264,454	\$2,250,916	\$2,382,803	\$2,540,350	\$157,547	6.61%	70.52%
Employee Benefits	\$804,609	\$850,792	\$924,360	\$908,859	\$963,995	\$55,136	6.07%	26.76%
Subtotal	\$2,944,069	\$3,115,246	\$3,175,277	\$3,291,662	\$3,504,345	\$212,683	6.46%	97.28%
Purchased Services	\$8,847	\$6,737	\$6,596	\$9,700	\$9,700	\$0	0.00%	0.27%
Other Charges	\$15,927	\$15,694	\$7,655	\$13,287	\$13,287	\$0	0.00%	0.37%
Materials & Supplies	\$60,589	\$57,523	\$61,621	\$66,152	\$74,948	\$8,796	13.30%	2.08%
Subtotal	\$85,362	\$79,954	\$75,872	\$89,139	\$97,935	\$8,796	9.87%	2.72%
Grand Total	\$3,029,431	\$3,195,200	\$3,251,149	\$3,380,801	\$3,602,280	\$221,479	6.55%	100.00%

Object Description	FY23 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0
COMP OF CLERICAL STAFF	2.0
COMP OF CUSTODIANS	2.0
COMP OF PRINCIPALS	1.0
COMP OF TEACHER ASS'TS	1.0
COMP OF TEACHERS	24.0
Grand Total	31.0

Teacher Salary Pay Scales

**Spotsylvania County Public Schools
Teacher Salary Scales 2022 - 2023**

200 Days (10 Months)						
Step	Bachelor's	Bachelor's + 15 hours	Master's	Master's + 15 hours	EDS	Doctorate
0	\$48,000	\$49,440	\$51,360	\$52,320	\$52,800	\$53,760
1	\$48,600	\$50,058	\$52,002	\$52,974	\$53,460	\$54,432
2	\$49,208	\$50,684	\$52,652	\$53,636	\$54,128	\$55,112
3	\$49,823	\$51,317	\$53,310	\$54,307	\$54,805	\$55,801
4	\$50,445	\$51,959	\$53,977	\$54,985	\$55,490	\$56,499
5	\$51,076	\$52,608	\$54,651	\$55,673	\$56,184	\$57,205
6	\$51,714	\$53,266	\$55,334	\$56,369	\$56,886	\$57,920
7	\$52,361	\$53,932	\$56,026	\$57,073	\$57,597	\$58,644
8	\$53,015	\$54,606	\$56,726	\$57,787	\$58,317	\$59,377
9	\$53,678	\$55,288	\$57,435	\$58,509	\$59,046	\$60,119
10	\$54,349	\$55,979	\$58,153	\$59,240	\$59,784	\$60,871
11	\$55,028	\$56,679	\$58,880	\$59,981	\$60,531	\$61,632
12	\$55,991	\$57,671	\$59,911	\$61,031	\$61,590	\$62,710
13	\$56,971	\$58,680	\$60,959	\$62,099	\$62,668	\$63,808
14	\$57,968	\$59,707	\$62,026	\$63,185	\$63,765	\$64,924
15	\$58,983	\$60,752	\$63,111	\$64,291	\$64,881	\$66,064
16	\$60,145	\$61,815	\$64,216	\$65,416	\$66,016	\$67,362
17	\$61,065	\$62,897	\$65,340	\$66,561	\$67,172	\$68,393
18	\$62,134	\$63,998	\$66,483	\$67,726	\$68,347	\$69,590
19	\$63,221	\$65,118	\$67,647	\$68,911	\$69,543	\$70,808
20	\$64,327	\$66,257	\$68,830	\$70,117	\$70,760	\$72,047
21	\$65,453	\$67,417	\$70,035	\$71,344	\$71,999	\$73,308
22	\$66,926	\$68,934	\$71,611	\$72,949	\$73,618	\$74,957
23	\$68,432	\$70,485	\$73,222	\$74,591	\$75,275	\$76,644
24	\$69,971	\$72,071	\$74,869	\$76,269	\$76,969	\$78,368
25	\$71,546	\$73,692	\$76,554	\$77,985	\$78,700	\$80,131
26	\$73,156	\$75,350	\$78,276	\$79,740	\$80,471	\$81,934
27	\$74,802	\$77,046	\$80,038	\$81,534	\$82,282	\$83,778
28	\$76,485	\$78,779	\$81,839	\$83,368	\$84,133	\$85,663
29	\$78,206	\$80,552	\$83,680	\$85,244	\$86,026	\$87,590
30	\$79,965	\$82,364	\$85,563	\$87,162	\$87,962	\$89,561
31	\$81,764	\$84,217	\$87,488	\$89,123	\$89,941	\$91,576
32	\$83,604	\$86,112	\$89,456	\$91,128	\$91,964	\$93,637
33	\$85,485	\$88,050	\$91,469	\$93,179	\$94,034	\$95,743
34	\$87,409	\$90,031	\$93,527	\$95,275	\$96,149	\$97,898
35	\$89,375	\$92,056	\$95,632	\$97,419	\$98,313	\$100,100
36	\$91,386	\$94,128	\$97,783	\$99,611	\$100,525	\$102,353
37	\$93,442	\$96,246	\$99,983	\$101,852	\$102,787	\$104,655
38	\$95,545	\$98,411	\$102,233	\$104,144	\$105,099	\$107,010
39	\$97,695	\$100,625	\$104,533	\$106,487	\$107,464	\$109,418
40	\$99,893	\$102,889	\$106,885	\$108,883	\$109,882	\$111,880
41	\$102,140	\$105,205	\$109,290	\$111,333	\$112,354	\$114,397
42	\$104,438	\$107,572	\$111,749	\$113,838	\$114,882	\$116,971
43	\$106,788					

**Spotsylvania County Public Schools
Teacher Salary Scales 2022 - 2023**

220 Days (11 Months)						
Step	Bachelor's	Bachelor's + 15 hours	Master's	Master's + 15 hours	EDS	Doctorate
0	\$52,800	\$54,373	\$56,496	\$57,552	\$58,080	\$59,136
1	\$53,460	\$55,053	\$57,202	\$58,271	\$58,806	\$59,875
2	\$54,128	\$55,741	\$57,917	\$59,000	\$59,541	\$60,624
3	\$54,805	\$56,438	\$58,641	\$59,737	\$60,285	\$61,381
4	\$55,490	\$57,144	\$59,374	\$60,484	\$61,039	\$62,149
5	\$56,184	\$57,858	\$60,116	\$61,240	\$61,802	\$62,926
6	\$56,886	\$58,581	\$60,868	\$62,006	\$62,574	\$63,712
7	\$57,597	\$59,313	\$61,629	\$62,781	\$63,357	\$64,509
8	\$58,317	\$60,055	\$62,399	\$63,565	\$64,149	\$65,315
9	\$59,046	\$60,805	\$63,179	\$64,360	\$64,950	\$66,131
10	\$59,784	\$61,565	\$63,969	\$65,164	\$65,762	\$66,958
11	\$60,531	\$62,335	\$64,768	\$65,979	\$66,584	\$67,795
12	\$61,590	\$63,426	\$65,902	\$67,134	\$67,750	\$68,981
13	\$62,668	\$64,536	\$67,055	\$68,308	\$68,935	\$70,189
14	\$63,765	\$65,665	\$68,229	\$69,504	\$70,142	\$71,417
15	\$64,881	\$66,814	\$69,423	\$70,720	\$71,369	\$72,667
16	\$66,016	\$67,984	\$70,637	\$71,958	\$72,618	\$73,938
17	\$67,172	\$69,173	\$71,874	\$79,317	\$73,889	\$75,232
18	\$68,347	\$70,384	\$73,131	\$74,498	\$75,182	\$76,549
19	\$69,543	\$71,616	\$74,411	\$75,802	\$76,498	\$77,888
20	\$70,760	\$72,869	\$75,713	\$77,129	\$77,836	\$79,251
21	\$71,999	\$74,144	\$77,038	\$78,478	\$79,198	\$80,638
22	\$73,618	\$75,812	\$78,772	\$80,244	\$80,980	\$82,453
23	\$75,275	\$77,518	\$80,544	\$82,050	\$82,802	\$84,308
24	\$76,969	\$79,262	\$82,356	\$83,896	\$84,665	\$86,205
25	\$78,700	\$81,046	\$84,209	\$85,783	\$86,570	\$88,144
26	\$80,471	\$82,869	\$86,104	\$87,714	\$88,518	\$90,128
27	\$82,282	\$84,734	\$88,041	\$89,687	\$90,510	\$92,156
28	\$84,133	\$86,640	\$90,022	\$91,705	\$92,546	\$94,229
29	\$86,026	\$88,590	\$92,048	\$93,768	\$94,629	\$96,349
30	\$87,962	\$90,583	\$94,119	\$95,878	\$96,758	\$98,517
31	\$89,941	\$92,621	\$96,237	\$98,035	\$98,935	\$100,734
32	\$91,964	\$94,705	\$98,402	\$100,241	\$101,161	\$103,000
33	\$94,034	\$96,836	\$100,616	\$102,497	\$103,437	\$105,318
34	\$96,149	\$99,015	\$102,880	\$104,803	\$105,764	\$107,687
35	\$98,313	\$101,242	\$105,195	\$107,161	\$108,144	\$110,110
36	\$100,525	\$103,520	\$107,562	\$109,572	\$110,577	\$112,588
37	\$102,787	\$105,850	\$109,982	\$112,037	\$113,065	\$115,121
38	\$105,099	\$108,231	\$112,456	\$114,558	\$115,609	\$117,711
39	\$107,464	\$110,666	\$114,987	\$117,136	\$118,210	\$120,360
40	\$109,882	\$113,156	\$117,574	\$119,771	\$120,870	\$123,068
41	\$112,354	\$115,702	\$120,219	\$122,466	\$123,950	\$125,837
42	\$114,882	\$118,306	\$122,924	\$125,222	\$126,371	\$128,668
43						

**Spotsylvania County Public Schools
Teacher Salary Scales 2022 - 2023**

240 Days (12 Months)						
Step	Bachelor's	Bachelor's + 15 hours	Master's	Master's + 15 hours	EDS	Doctorate
0	\$57,600	\$59,316	\$61,632	\$62,784	\$63,360	\$64,512
1	\$58,320	\$60,058	\$62,402	\$63,569	\$64,152	\$65,318
2	\$59,049	\$60,809	\$63,182	\$64,363	\$64,954	\$66,135
3	\$59,787	\$61,569	\$63,972	\$65,168	\$65,766	\$66,962
4	\$60,534	\$62,338	\$64,772	\$65,983	\$66,588	\$67,799
5	\$61,291	\$63,118	\$65,582	\$66,807	\$67,420	\$68,646
6	\$62,057	\$63,907	\$66,401	\$67,642	\$68,263	\$69,504
7	\$62,833	\$64,705	\$67,231	\$68,488	\$69,116	\$70,373
8	\$63,618	\$65,514	\$68,072	\$69,344	\$69,980	\$71,253
9	\$64,414	\$66,333	\$68,923	\$70,211	\$70,855	\$72,143
10	\$65,219	\$67,162	\$69,784	\$71,088	\$71,741	\$73,045
11	\$66,034	\$68,002	\$70,656	\$71,977	\$72,637	\$73,958
12	\$67,190	\$69,192	\$71,893	\$73,237	\$73,909	\$75,252
13	\$68,365	\$70,403	\$73,151	\$74,518	\$75,202	\$76,569
14	\$69,562	\$71,635	\$74,431	\$75,822	\$76,518	\$77,909
15	\$70,779	\$72,888	\$75,734	\$77,149	\$77,857	\$79,273
16	\$72,018	\$74,164	\$77,059	\$78,499	\$79,220	\$80,660
17	\$73,278	\$75,462	\$78,408	\$79,873	\$80,606	\$82,071
18	\$74,560	\$76,782	\$79,780	\$81,271	\$82,017	\$83,508
19	\$75,865	\$78,126	\$81,176	\$82,693	\$83,452	\$84,969
20	\$77,193	\$79,493	\$82,596	\$84,140	\$84,912	\$86,456
21	\$78,544	\$80,884	\$84,042	\$85,613	\$86,398	\$87,969
22	\$80,311	\$82,704	\$85,933	\$87,539	\$88,342	\$89,948
23	\$82,118	\$84,565	\$87,866	\$89,509	\$90,330	\$91,972
24	\$83,966	\$86,468	\$89,843	\$91,523	\$92,362	\$94,042
25	\$85,855	\$88,413	\$91,865	\$93,582	\$94,440	\$96,158
26	\$87,787	\$90,403	\$93,932	\$95,687	\$96,565	\$98,321
27	\$89,762	\$92,437	\$96,045	\$97,840	\$98,738	\$100,533
28	\$91,782	\$94,517	\$98,206	\$100,042	\$100,960	\$102,795
29	\$93,847	\$96,643	\$100,416	\$102,293	\$103,231	\$105,108
30	\$95,958	\$98,818	\$102,675	\$104,594	\$105,554	\$107,473
31	\$98,117	\$101,041	\$104,985	\$106,948	\$107,929	\$109,891
32	\$100,325	\$103,315	\$107,348	\$109,354	\$110,357	\$112,364
33	\$102,582	\$105,639	\$109,763	\$111,815	\$112,840	\$114,892
34	\$104,890	\$108,016	\$112,233	\$114,330	\$115,379	\$117,477
35	\$107,250	\$110,446	\$114,758	\$116,903	\$117,975	\$120,120
36	\$109,663	\$112,931	\$117,340	\$119,533	\$120,630	\$122,823
37	\$112,131	\$115,472	\$119,980	\$122,223	\$123,344	\$125,587
38	\$114,654	\$118,070	\$122,680	\$124,973	\$126,119	\$128,412
39	\$117,233	\$120,727	\$125,440	\$127,785	\$128,957	\$131,302
40	\$119,871	\$123,443	\$128,262	\$130,660	\$131,858	\$134,256
41	\$122,568	\$126,221	\$131,148	\$133,600	\$134,825	\$137,277
42	\$12,326	\$129,061	\$134,099	\$136,605		\$140,365
43						

**Spotsylvania County Public Schools
Teacher Salary Scales 2022 - 2023**

210 Days (10.5 Months)						
Step	Bachelor's	Bachelor's + 15 hours	Master's	Master's + 15 hours	EDS	Doctorate
0	\$50,400	\$51,902	\$53,928	\$54,936	\$55,440	\$56,448
1	\$51,030	\$52,551	\$54,602	\$55,623	\$56,133	\$57,154
2	\$51,668	\$53,208	\$55,285	\$56,318	\$56,835	\$57,868
3	\$52,314	\$53,873	\$55,976	\$57,022	\$57,545	\$58,591
4	\$52,968	\$54,546	\$56,675	\$57,735	\$58,264	\$59,324
5	\$53,630	\$55,228	\$57,384	\$58,456	\$58,993	\$60,065
6	\$54,300	\$55,918	\$58,101	\$59,187	\$59,730	\$60,816
7	\$54,979	\$56,617	\$58,827	\$59,927	\$60,770	\$61,576
8	\$55,666	\$57,325	\$59,563	\$60,676	\$61,233	\$62,346
9	\$56,362	\$58,042	\$60,307	\$61,434	\$61,998	\$63,125
10	\$57,066	\$58,767	\$61,061	\$62,202	\$62,773	\$63,914
11	\$57,780	\$59,502	\$61,824	\$62,980	\$63,558	\$64,713
12	\$58,791	\$60,543	\$62,906	\$64,082	\$64,670	\$65,846
13	\$59,820	\$61,602	\$64,007	\$65,204	\$65,802	\$66,998
14	\$60,867	\$62,680	\$65,127	\$66,345	\$66,953	\$68,171
15	\$61,932	\$63,777	\$66,267	\$67,506	\$68,125	\$69,364
16	\$63,016	\$64,893	\$67,427	\$68,687	\$69,317	\$70,577
17	\$64,118	\$66,029	\$68,607	\$69,889	\$70,530	\$71,813
18	\$65,240	\$67,185	\$69,807	\$71,112	\$71,764	\$73,069
19	\$66,382	\$68,360	\$71,029	\$72,357	\$73,020	\$74,348
20	\$67,544	\$69,557	\$72,272	\$73,623	\$74,298	\$75,649
21	\$68,726	\$70,774	\$73,537	\$74,911	\$75,598	\$76,973
22	\$70,272	\$72,366	\$75,191	\$76,597	\$77,299	\$78,705
23	\$71,853	\$73,995	\$76,883	\$78,320	\$79,039	\$80,476
24	\$73,470	\$75,659	\$78,613	\$80,082	\$80,817	\$82,286
25	\$75,123	\$77,632	\$80,382	\$81,884	\$82,638	\$84,138
26	\$76,813	\$79,102	\$82,190	\$83,727	\$84,495	\$86,031
27	\$78,542	\$80,882	\$84,040	\$85,610	\$86,396	\$87,967
28	\$80,309	\$82,702	\$85,930	\$87,537	\$88,340	\$89,946
29	\$82,116	\$84,563	\$87,864	\$89,506	\$90,327	\$91,970
30	\$83,963	\$86,465	\$89,841	\$91,520	\$92,360	\$94,039
31	\$85,853	\$88,411	\$91,862	\$93,579	\$94,438	\$96,155
32	\$87,784	\$90,400	\$93,929	\$95,685	\$96,563	\$98,318
33	\$89,759	\$92,434	\$96,043	\$97,838	\$98,735	\$100,531
34	\$91,779	\$94,514	\$98,203	\$100,039	\$100,957	\$102,792
35	\$93,844	\$96,641	\$100,413	\$102,290	\$103,228	\$105,105
36	\$95,955	\$98,815	\$102,672	\$104,591	\$105,551	\$107,470
37	\$98,114	\$101,038	\$104,983	\$106,954	\$107,926	\$109,888
38	\$100,322	\$103,312	\$107,345	\$109,351	\$110,354	\$112,361
39	\$102,579	\$105,636	\$109,760	\$111,811	\$112,837	\$114,889
40	\$104,887	\$108,013	\$112,229	\$114,327	\$115,376	\$117,474
41	\$107,247	\$110,443	\$114,755	\$116,900		\$120,117
42	\$109,660					
43						

Hourly Rates for Substitutes/Hourly Employees

Department	FY 2022 Adopted	FY 2023 Adopted	Position	Pay Type
Instruction				
	\$30.00	\$30.00	Adult Education Teacher	Hourly
	\$30.00	\$30.00	Homebound Teacher	Hourly
	\$20.00	\$20.00	Extra/Co Curriculum Interpreting (Level I & Level II Skilled)	Hourly
	\$25.00	\$30.00	Extra/Co Curriculum Interpreting (Level III Skilled)	Hourly
	\$20.25	\$21.26	Substitute Fiscal Services Bookkeeper	Hourly
	\$19.28	\$20.24	Substitute Bookkeeper	Hourly
	\$18.40	\$19.32	Substitute Bookkeeper/Secretary	Hourly
	\$198.33	\$208.25	Substitute Nurse, Non-Bachelor's Degree	Daily
	\$223.44	\$234.62	Substitute Nurse, Bachelor's Degree	Daily
	\$30.00	\$30.00	School Nurse	Hourly
	\$16.75	\$17.58	Substitute Secretary	Hourly
	\$105.00	\$105.00	Online Blended Facilitator	Daily
	\$70.00	\$70.00	Substitute Paraeducator	Daily
	\$95.00	\$95.00	Substitute Teacher, Degreed	Daily
	\$80.00	\$80.00	Substitute Teacher, Non-degreed	Daily
	\$185.00	\$185.00	Substitute Teacher, Long-term, endorsed	Daily
	\$135.00	\$135.00	Substitute Teacher, Long-term, non-endorsed	Daily
	\$30.00	\$30.00	Summer School Teacher, Librarian, Sub/ Hourly Teacher	Hourly
	\$14.25	\$15.00	Summer School Paraeducator/Hourly Paraeducator	Hourly
	\$30.00	\$30.00	SOL Remediation Teacher	Hourly
	\$25.00	\$25.00	Light & Sound Technician	Hourly
	\$30.00	\$30.00	Athletic Trainer	Hourly
	\$14.25	\$15.00	Hourly Paraeducator	Hourly
Administration				
	\$13.25	\$13.25	High School Clinic Assistants	Hourly
Transportation				
	Employee's Hourly Rate	Employee's Hourly Rate	Activity Route	Hourly
	Employee's Hourly Rate	Employee's Hourly Rate	Field Trips	Hourly
	Employee's Hourly Rate	Employee's Hourly Rate	First Aid/CPR Training	Hourly
	Employee's Hourly Rate	Employee's Hourly Rate	Governor's School Route	Hourly
	\$11.29	\$12.00	Non-contracted Bus Aide	Hourly
	\$18.16	\$21.00	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 Adopted	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
Maintenance				
	\$12.25	\$13.00	Maintenance, Part-time grounds keepers	Hourly
	\$11.00	\$15.00	Substitute Custodian	Hourly
	\$12.25	\$15.00	Hourly Custodian	Hourly
Food Service				
	\$11.00	\$12.00	Café Monitors	Hourly

Notes: Hourly Maintenance, Custodian & Paraeducators receive an increase, other Hourly rates are impacted by 5% pay increase
 No changes to Substitute daily rates or Teacher hourly rate in FY 2023

Stipends

Level	FY 2022 Adopted	FY 2023 Adopted
Elementary School Supplements		
Grade Level Chairperson	\$ 533	\$ 546
Special Education Chairperson	\$ 1,066	\$ 1,093
Mentor Teacher	\$ 533	\$ 546
Extra Duty Assignments	\$ 533	\$ 546
Webmaster	\$ 533	\$ 546
Elementary English Liaison	\$ 3,198	\$ 3,278
Elementary Gifted Liaison	\$ 3,198	\$ 3,278
Elementary Library Liaison	\$ 3,198	\$ 3,278
Elementary Math Liaison	\$ 3,198	\$ 3,278
Elementary P.E. Liaison	\$ 3,198	\$ 3,278
Elementary Science Liaison	\$ 3,198	\$ 3,278
Elementary Social Studies Liaison	\$ 3,198	\$ 3,278
Student Activity Fund Lead	\$ -	\$ 3,278
Middle School Supplements		
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	FY 2022 Adopted	FY 2023 Adopted
Post Season Game/Events (Per Game)		
Football	\$ 76	\$ 76
Field Hockey	\$ 64	\$ 64
Cross Country	\$ 52	\$ 52
Basketball	\$ 52	\$ 52
All Others	\$ 47	\$ 47
High School Supplements		
Advanced Placement Coordinators	\$ 2,132	\$ 2,185
Battle of the Brains	\$ 1,645	\$ 1,686
Certamen (Latin)	\$ 533	\$ 546
Debate Team Coach	\$ 1,599	\$ 1,639
Department Chairperson	\$ 2,256	\$ 2,312
Drama Director	\$ 2,707	\$ 2,774
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	FY 2022 Adopted	FY 2023 Adopted
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.

Acronym List

Acronym Index	
A	
ACFR	Annual Comprehensive Financial Report
ACT	American College Test
ADA	Americans with Disabilities Act
ADM	Average Daily Membership
AMAO	Annual Measurable Achievement Objective
AP	Advanced Placement
ASBO	Association of School Business Officials International
AYP	Adequate Yearly Progress
B	
BAC	Budget Advisory Committee
BOS	Board of Supervisors
C	
CGS	Commonwealth Governor's School
CI	Composite Index
CIP	Capital Improvement Plan
CPI	Consumer Price Index
CTE	Career and Technical Education
D	
DOE	Department of Education
E	
ERIP	Early Retirement Incentive Program
ECSE	Early Childhood Special Education
ESL	English as a Second Language
ETV	Educational Television
F	
FTE	Full Time Equivalent
FY	Fiscal Year
G	
GASB	Governmental Accounting Standards Board
GAAP	Generally Accepted Accounting Principles
GED	General Education Diploma
GFOA	Government Finance Officers Association
GPS	Global Positioning System
GT	Gifted and Talented
H	
H/PE	Health and Physical Education
HVAC	Heating, Ventilating, and Air Conditioning
I	
IB	International Baccalaureate
IEP	Individualized Education Program
IFB	Invitation for Bid
IT	Information Technology

J	
JROTC	Junior Reserve Officers Training Corps
L	
LCI	Local Composite Index
N	
NCLB	“No Child Left Behind” Act
NSBA	National School Boards Association
P	
PALS	Phonemic Awareness Literacy Screening
PBIS	Positive Behavioral Interventions and Support
PD	Professional Development
PLC	Professional Learning Community
PO	Purchase Order
PRC	Parent Resource Center
R	
RARAE	Rappahannock Area Regional Adult Education
RFP	Request for Proposal
RRJDC	Rappahannock Regional Juvenile Detention Center
RtI	Response to Intervention
S	
SACS	Southern Association Colleges and Schools
SAF	Student Activity Fund
SAT	Scholastic Aptitude Test
SCPS	Spotsylvania County Public Schools
SIP	School Improvement Plan
SOA	Standards of Accreditation
SOL	Standards of Learning
SOQ	Standards of Quality
SRO	School Resource Officer
STEM	Science Technology Engineering Math
SWD	Students with Disabilities
T	
TDA	Tax Deferred Annuity
V	
VASBO	Virginia Association of School Business Officials
VASS	Virginia Association of School Superintendents
VLDP	Virginia Local Disability Program
VPI	Virginia Preschool Initiative
VPSA	Virginia Public School Authority
VRS	Virginia Retirement System
VSBA	Virginia School Boards Association

Glossary

Term	Definition
Accreditation	State legislation passed in 1996 that requires public school divisions to implement a state curriculum, administer yearly tests, and be accountable for the results.
Accrual Basis	A basis of accounting in which transactions are recognized at the time they are incurred, not when cash is received or spent.
Adequate Yearly Progress (AYP)	Represents the minimum level of improvement that schools and school divisions must achieve each year as determined by the No Child Left Behind Act of 2001. AYP applies to all students and to the following subgroups of students: students with disabilities; limited English Proficient students; economically disadvantaged students; students in major racial/ethnic groups (White, African American, and Hispanic).
Adopted Budget	A plan of financial operations adopted by the School Board following approval by the Board of Supervisors and the approval of the state's budget. The Adopted Budget reflects approved tax rates and estimates of revenues, expenditures, and transfers.
Adult Education	Programs offered to provide literacy and educational opportunities to all Spotsylvania residents.
Approved Budget	A plan of financial operations approved by the School Board highlighting changes made to the Superintendent's proposed annual financial plan.
Appropriation	An authorization granted by the Board of Supervisors to the school division to make expenditures and incur obligations for specific purposes. An appropriation is limited in dollar amount and when it may be spent, usually expiring at the end of the fiscal year. Section 22.1-115 of the state code of Virginia establishes the appropriation categories (major classifications of school funds) as follows: (i) instruction, (ii) administration, attendance and health, (iii) pupil transportation, (iv) operation and maintenance, (v) school food services and other noninstructional operations, (vi) facilities, (vii) debt and fund transfers, (viii) technology, and (ix) contingency reserves.
Appropriations Resolution	A legally binding document which delineates by fund or category and/or by department or grant all expenditures and revenues adopted by the Board of Supervisors and reflected in the Adopted Budget
Asset	Resources owned or held by a government which have monetary value.
Assigned Fund Balance	Amounts constrained for the intent to be used for a specific purpose by a governing board or a body or official that has been delegated authority to assign amounts.
Average Daily Membership	The total student membership of the school division divided by the number of days school was in session.
Authorized Positions (FTEs)	Employee full-time permanent positions, which are authorized in the Adopted Budget, to be filled during the fiscal year.
Balanced Budget	A term used to describe a budget in which total revenues equal total expenditures, reserves, and unassigned fund balance for a given period.
Base or Baseline Budget	Cost of continuing existing levels of service in the current budget year.
Basis of Accounting	The timing of recognition of transactions or events for financial statement reporting purposes. Spotsylvania County either uses the accrual or the modified accrual basis of accounting, as appropriate for each fund type or activity, in accordance with the US generally accepted accounting principles (GAAP) applicable to governmental units.

Term	Definition
Basis of Budgeting	Refers to the basis of accounting used to estimate financing sources and uses in the budget. Modified accrual basis indicates how expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred, and how revenues are recorded when they become susceptible to accrual, that is both measurable and available. Accrual Basis indicates 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.
Benchmark	A standard or point of reference against which things may be compared or assessed
Biennial Financial Plan	A two-year financial and operational budget used for planning.
Bond	Interest bearing certificates of public indebtedness used primarily to finance capital projects. They evidence the issuer's obligation to repay a specified principal amount on a set maturity date, together with interest at a stated rate, or according to a formula which determines that rate.
Bond - General Obligation (G.O.)	A type of bond backed by the full faith, credit, and taxing power of the issuing government.
Bond Rating	An evaluation performed by an independent rating service of the credit quality of bonds issued. Ratings are intended to measure the probability of timely repayment of principal and interest on municipal securities.
Bonus	Compensation given, paid or received above what is expected. The tax implication of the bonus varies based on the timing of the payment and the recipients' tax withholding elections.
Budget	An annual financial plan that identifies a plan of operation for the fiscal year. It identifies expenditures required and revenues necessary to finance the plan.
Budget Advisory Committee	An advisory committee charged with providing feedback on the budget.
Budget Calendar	A schedule of key dates the school division follows to prepare and adopt its budget.
Budget Message (Transmittal Letter)	Written explanation of the budget and School Board's financial priorities prepared by the chairperson of the School Board for the community and the governing body.
Budget Resolution	A written signed budget statement.
Budgetary Control	The management of the financial affairs of the division in accordance with applicable laws, regulations, and procedures of the various governing bodies for the purpose of keeping expenditures within the limitations of available appropriations and resources.
ACFR or Annual Comprehensive Financial Report	A report compiled annually which provides detailed information on an organization's financial status at year end.
Capital Improvement Plan (CIP)	A plan of acquisition, development, enhancement, or replacement of school facilities and/or infrastructure to serve the county citizenry. The CIP reflects the physical development policies of the county and typically encompasses a five-year period.
Capital Outlay	Assets of a substantial nature (\$5,000 or more) expected to have a useful life of two or more years. Examples include vehicles, large scanners, and computer servers.
Capital Projects Fund	Used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets.

Term	Definition
Carryover Funds	Unexpended funds from the previous fiscal year that may be used to cover expenses in the current fiscal year.
Composite Index (LCI)	The Constitution of Virginia authorizes the General Assembly to determine the cost of public education as dictated by the Standards of Quality (SOQ) and to apportion those costs between state and local governments. Local governments are required to their respective shares of this cost from local taxes and other sources of revenue. Each locality's index is a ratio adjusted to maintain an overall local share of 45% and an overall state share of 55%.
Contingency	A budgetary assignment established for emergencies or unforeseen expenditures.
Contractual Services	An object series that includes services rendered to private firms, individuals or other governmental entities; examples include rent, maintenance agreements and professional consulting services.
Co-op program	Cooperative Education in the Career and Technical Education department that combines classroom and workplace experiences.
Cost Per Pupil (or Per-Pupil Expenditure)	This is a measure of the cost of programs and is used to compare how school divisions spend their funds. For example, identifying all direct and indirect costs associated with an instructional program and dividing by the unduplicated student membership in the program will yield a cost per pupil.
Curriculum	The information, skills and materials used in teaching a course of study or for a particular class or lesson.
Debt Service	The payment of principal and interest on borrowed funds through instruments such as bonds with a pre-determined repayment schedule.
Demographic	A portion of the human population.
Department	An organizational unit of the school division functionally unique in its delivery of service.
E-rate	A federal program sponsored by the Federal Communications Commission (FCC) to provide discounts for telecommunication services.
Encumbrance	A commitment of funds for an anticipated expenditure prior to payment for the item. Funds usually are assigned or encumbered once a contract obligation has been signed. The commitment is released when the order is cancelled, or the item or service is received and payment made.
Enterprise Fund	A self-supporting fund designed to account for activities provided to external customers and supported by user charges; an example for CCPS is the food service funds.
Expenditure	The payment of cash upon the transfer of property or services for the purpose of acquiring an asset or service.
Expenditure Object Code	An expenditure classification referring to the lowest and most detailed level of classification, such as utility charges, office supplies and furniture.
FICA	An acronym for Federal Insurance Contributions Act. It is a tax withheld from salary earnings that funds social security and Medicare payments.
Fiscal Year	The period of time used by the school division for budgeting and accounting purposes. Spotsylvania County uses the twelve-month period beginning on July 1st and ending June 30th.
Fixed Assets	Assets of a long-term nature that continue to be held or used, such as land, buildings, machinery, furniture, and equipment.
Food Service Funds	Self-supporting funds used to account for all the activities of the school food and nutrition services program.

Term	Definition
Fringe Benefits	Contributions made by the school division for its share of compensation costs for Social Security, retirement, medical, and life insurance plans.
Full-time Equivalent (FTE)	Number of employees, including full-time and part-time employees.
Function	An activity or group of related activities that accomplish a major service or regulatory program for which the school division is responsible.
Fund	An accounting entity with a group of self-balancing accounts. Budgets for all funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).
General Fund Transfer	The amount transferred to SPCS from the County Board of Supervisors. It is one of the primary sources of operating funds for SPCS.
General Obligation Bond (GO Bond)	A certificate of debt issued by a government in which the payment of the original investment plus interest is guaranteed and secured by the full faith and credit of the government. Issuance of these bonds usually requires voter approval.
General Obligation Debt	Indebtedness whereby the general taxing power of the jurisdiction is pledged to repay both the principal and interest associated with the debt.
General Property Taxes	A category of county revenue from taxes levied on property located in or owned by the residents and businesses of Spotsylvania County. This includes taxes on real and personal property, motor vehicles, mobile homes, intangibles, and equipment.
Goal	A broad statement of purpose. A goal represents a framework of outcomes to be achieved on behalf of the customers and reflects realistic expectations for the unit providing the service.
Grant	Contributions or gifts of cash or other assets from another government or other entity to be used or expended for a specified purpose.
Impact Aid	A federal education program administered by the Department of Education designed to assist local school districts that have lost property tax revenue due to the presence of tax-exempt federal property or that have experienced increased expenditures due to the enrollment of federally connected children.
Individualized Education Program (IEP)	A written plan designed to meet the unique needs of children eligible to receive special education services.
Individuals with Disabilities Education Act (IDEA)	A federal law that determines how states and local education agencies provide early intervention, special education, and related services to children with disabilities for all states and school districts that accept IDEA funding.
Internal Service Charges	Charges to user departments for internal services provided by another governmental department.
Line-item Budget	A school or departmental budget that specifies types of expenditures (objects) planned for the fiscal year.
Long-Term Debt	Debt that has a maturity of more than one year from date of issuance.
Materials and Supplies	An object series that includes expendable materials and operating supplies necessary to conduct departmental operations.
Mentorship	A program for teachers new to SPCS that pairs each new teacher with an experienced teacher in a formal support role.
Miscellaneous Revenue	All revenue received, not otherwise classified into another line item, such as interest, concessions, and rental of property/equipment.
Mission Statement	A written description stating the purpose of an organizational unit (department or agency) and its function.

Term	Definition
Modified Accrual	A basis of accounting in which revenues are recorded when susceptible to accrual, i.e. both measurable and available to finance expenditures of the fiscal period.
Non-compensation	Expenses related to items, services, etc. other than salaries and benefits.
Non-recurring expenses	One-time expenses that do not continue from year to year.
Object Code	An expenditure classification referring to the types of items purchased, or services obtained (e.g., personal services, materials, supplies and equipment).
Objective	A statement of results to be achieved by a specific period of time to accomplish stated goals. Objectives describe specific measurable outputs within a designated time frame.
Obligation	An amount the school division is legally required to satisfy through use of its resources, including liabilities and unliquidated encumbrances.
Operating Budget	Plans of current expenditures and the proposed means to finance them. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, supplies, training, utilities, fuel, various services, repair and maintenance, rentals and leases, and capital outlay for schools and administrative and support departments.
Operating Expenses	Proprietary fund expenses directly related to the fund's primary activities.
Operating Fund	The Operating Fund is the primary location of financial activity associated with day-to-day operations of the school division.
Operating Revenue	Funds that the school division receives as income to pay ongoing operations, such as taxes, state funding, and fees for specific services.
Overtime	Compensation paid to non- exempt employees for hours worked in excess of 40 per week.
Per Pupil Allocation	The basis on which most operating funds are allocated to individual schools to finance the day-to- day operations of the schools.
Personal Services	An object series that includes employee salaries, wages, and fringe benefits.
Phonemic Awareness Literacy Screening (PALS)	An assessment given to students in grades Pre-k through 3.
Proffer	Funds negotiated at the time of rezoning to help defray the capital costs associated with resultant development.
Program	A group of related activities to accomplish a major service or function for which the school division is responsible.
Property Tax Rate	The dollar amount applied to the assessed value of various categories of property used to calculate the amount of taxes to be collected. The tax rate is usually expressed as an amount per \$100 of assessed valuation.
Proposed Budget	A plan of financial operations developed by the Superintendent and presented to the School Board including projected revenues, proposed expenditures, and transfers for the coming fiscal year. The proposed budget marks the end of the initial phase of the budget cycle.
Purchased Services	Cost of services provided to the schools by other entities such as workers' compensation, maintenance contracts, etc.
Rebenchmarking	A process by which the state adjusts its cost of continuing the current direct aid programs into the next biennium with updates to input data used in the formulas that determine the cost of the programs.

Term	Definition
Reclassification	A personnel action approved when an employee's position duties and responsibilities change substantially. The result is an increase or decrease in the salary grade assigned to the position.
Remediation	In education, the re-teaching of content/skills for mastery.
Reserve	A budgetary term used to indicate the portion of fund balance that is either restricted, committed, or assigned.
Resources	Amounts available for appropriation including estimated revenues fund transfers and beginning balances.
Restricted Fund Balance	Amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation.
Retention	In education, requiring a student to repeat a grade level.
Revenue	A source of income that provides an increase in net financial resources and is used to fund expenditures. Budgeted revenue is categorized according to its source, such as local, state, federal or other financing sources.
Salary Lapse	Salary lapse occurs when a budgeted position is filled for a portion of the year, is not filled during the year, or is filled with salary that is lower than that which was budgeted.
Self-sustaining Fund	A fund used for a program that operates solely on external funding such as grants, federal funds, or fees. Such programs are not directly supported by local tax sources.
Special Revenue Fund	A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditure for specific purpose such as grants for specific programs.
Staffing Standards	A set of formulae by which the base level of teacher, administrator, other instructional, and support staffing is allocated to each school.
Standards of Accreditation	Enacted by the State Board of Education in 1988 and established that school accreditation shall be based on the percentage of students passing the Standards of Learning test.
Standards of Learning	As prescribed by the Code of Virginia, the Standards of Learning are educational objectives, which form the core of Virginia's educational program, and other educational objectives, which together are designed to ensure the development of the skills that are necessary for success in school and for preparation for life in the years beyond. At a minimum, the Board of Education is required to establish Standards of Learning for English, mathematics, science, and history and social science.
Standards of Quality	The Constitution of Virginia requires the Board of Education to prescribe standards of quality for the public schools of Virginia, subject to revision only by the General Assembly. These standards, found in the Code of Virginia §§ 22.1-253.13:1 through 22.1-253.13:9, are known as the Standards of Quality (SOQ) and encompass the minimum requirements that must be met by all Virginia public schools and divisions. Every two years – as required by the Code – the Board of Education reviews the SOQ for necessary revisions. A major portion of state funding for direct aid to public education is based on the Standards of Quality.
State K-3 Class Size Initiative	A state funded program designed to reduce class sizes in these four grades in schools with the largest percentage of free lunch-eligible students. School divisions are required to provide a local match based on the composite index.
Student Membership (Enrollment)	The number of students either projected or attending Spotsylvania County Public Schools as of September 30 of any given year.

Term	Definition
Support Position	A non-instructional position necessary for the operation of a school. Examples are clerical staff, school bus drivers, bus aides, and cafeteria workers.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of all people.
Unassigned Fund Balance	For the operating fund, amounts not classified as restricted, committed, or assigned. The operating fund is the only fund that would report a positive amount in unassigned fund balance.
Unencumbered Balance	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future expenses.
Virginia Preschool Initiative	The Virginia Preschool Initiative distributes state funds to schools and community-based organizations to provide quality preschool programs for at-risk four-year-olds unserved by Head Start.
Virginia Public School Authority (VPSA)	An agency of the state government that pools and issues debt on behalf of a consortium of school divisions.
Virginia Retirement System (VRS)	Provides pension benefits for retirees from state and local governments.