#FCPS1KidsDeserveIt

Fauquier County Public Schools Adopted Budget

Fiscal Year 2023

Fauquier County Public Schools
320 Hospital Drive, Suite 40
Warrenton, Virginia 20186
540-422-7000
www.fcps1.org

Fauquier County Public Schools
Fiscal Year 2023 Adopted Budget

Fauquier County School Board



Donna Grove
Chairman
Cedar Run District



Stephanie Litter-Reber
Vice Chairman
Lee District



Raymond "Duke" Bland
Member
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Susan Pauling
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Center District



Vincent Gallo
Member
Scott District

Our Division Superintendent



David C. Jeck

For questions regarding the budget, please contact the Office of Business and Planning:

Fauquier County Public Schools
320 Hospital Drive, Suite 40
Warrenton, Virginia, 20186
(540) 422-7004
https://www.fcps1.org



One Team One Mission

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#OneTeamOneMission



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Fiscal Year 2023 Adopted Budget

Strategic Plan: Aspirations 2.2

THESE ARE THE BELIEFS, MISSION STATEMENT,
PARAMETERS & OBJECTIVES FOR OUR STRATEGIC PLAN

BELIEFS,
We believe that…

- Each person is unique and has invaluable intrinsic worth
- People learn differently
- Learning occurs through access and engagement
- Inspiration and affirmation foster achievement
- People seek deep and meaningful connections
- Effective education maximizes each individual's potential
- Each of us has the potential to change
- Family is the most formative influence in child development
- High expectations are the foundation of success

MISSION STATEMENT
Fauquier County Public Schools (FCPS), an innovative learning community, is committed to developing creative, confident, and knowledgeable citizens who are globally competitive by cultivating the potential of all learners.

- Sound relationships, based on civility and mutual respect, are central to community
- Recognizing and respecting diversity in our community builds a stronger community
- A safe, supportive and trusting environment promotes learning
- We impact the natural environment; therefore, environmental stewardship is our responsibility
- A community's commitment to public education is essential to the success of both its schools and the community itself

PARAMETERS
- We will treat all people with dignity and respect.
- We will learn from our past as we build our future.
- We will celebrate excellence.
- We will use all resources efficiently and wisely.
- We will promote and support instructional innovation.

OBJECTIVES
- Each student will reach his or her academic potential.
- Each student will have access to a rigorous and engaging curriculum.
- Each student will acquire essential qualities of character and integrity and shall demonstrate respect for self and others.
- Each student will become a responsible contributor through a personal connection with the community.
- Each student will use what he or she learns to impact the community, the country, and the world positively now and in the future.

STRATEGIC PLAN FOCUS

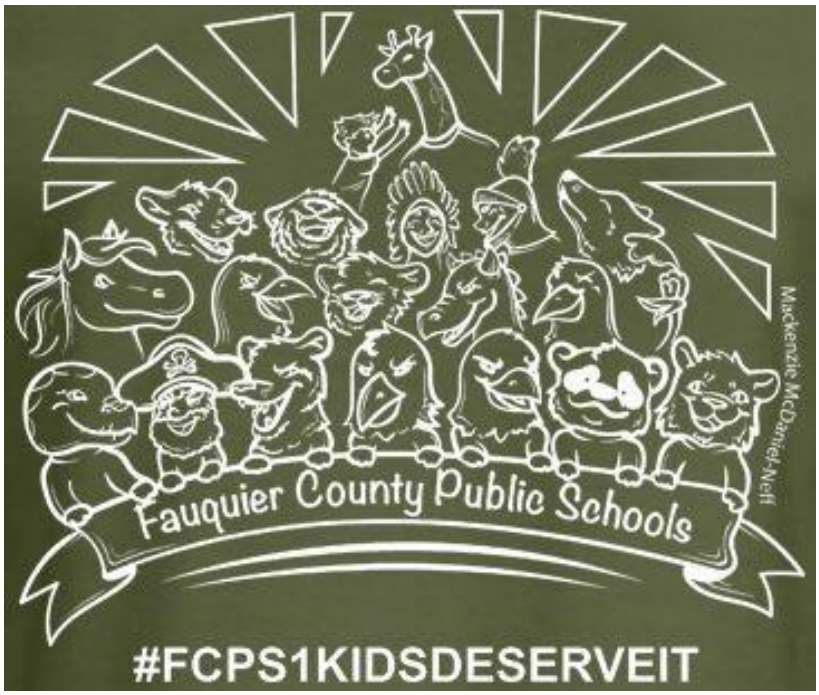
Equity and Access for 21st Century Learners

ACADEMICS

We will meet the academic needs of each preK-12 learner through engaging and relevant instruction.

STUDENT SUPPORT

We will engage our schools and larger community to teach prosocial skills and provide tiered supports promoting development of responsible practices, social-emotional wellness, and positive character traits for each student.



ENVIRONMENTS

We will provide safe and productive environments that support the physical, emotional, academic and social needs of the school and community and that create a culture of environmental responsibility.

STAFF

We will attract, hire, develop, and retain high quality staff.

COMMUNICATION

We will ensure effective internal and external communication and involvement.

RESOURCES

We will be accountable, system-wide, to manage our resources effectively and to allocate them wisely to achieve our mission.

Executive Summary

Fiscal Year 2023

Longitudinal Data: Below is a summary of macro-level data that we measure to ensure the vision of the school board is quantified into outcomes that benefit all students. These are in no way all the measurements monitored by Fauquier County Public Schools; however, they are representative of several key measures to monitor that all students are learning in our school division.

Key Measures of Achievement

			FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Accreditation -									
	Schools Accredited		15 of 19	17 of 19	16 of 19	18 of 19	19 of 19	*Waived	*Waived
On Time Graduation -									
	All Students	**FCPS**	93.3	95.2	95.8	96.1	94.1	95.5	96.2
		State		91.4	91.2	90.0	91.5	92.3	93
	Black	**FCPS**	N/A	86.9	88.3	95.5	89.6	96.3	94.8
		State		88.4	88.4	85.4	89.7	91.3	90.9
	Hispanic	**FCPS**	N/A	89.2	88.3	91.8	88.2	93.5	91.7
		State		82.8	81.2	80.0	80.1	81.9	85.2
	Students with Disabilities	**FCPS**	N/A	95.5	95.9	95.0	91.5	96.7	93.7
		State		88.0	87.1	86.2	88.5	90.4	90.7
CTE Credentials Earned -			N/A	1260	1389	1516	1416	*Waived	722
AP - % Qualified - score of 3 or better			42%	49%	46%	49%	43%	52%	49%

* Waived due to Pandemic

**Source Documents VDOE: Most Recent Data 2020-2021

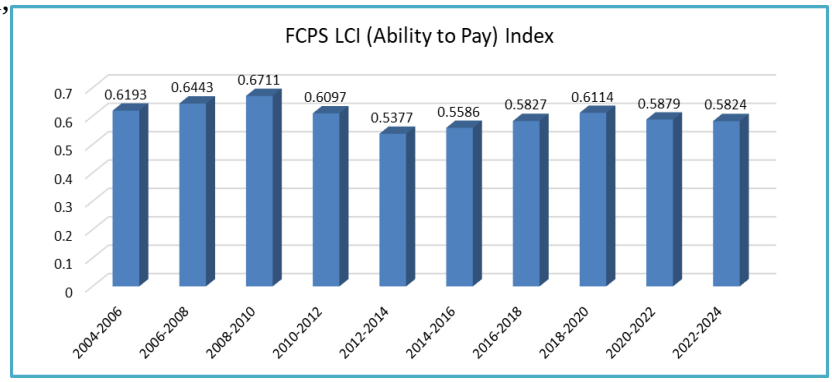
Fiscal Year 2023



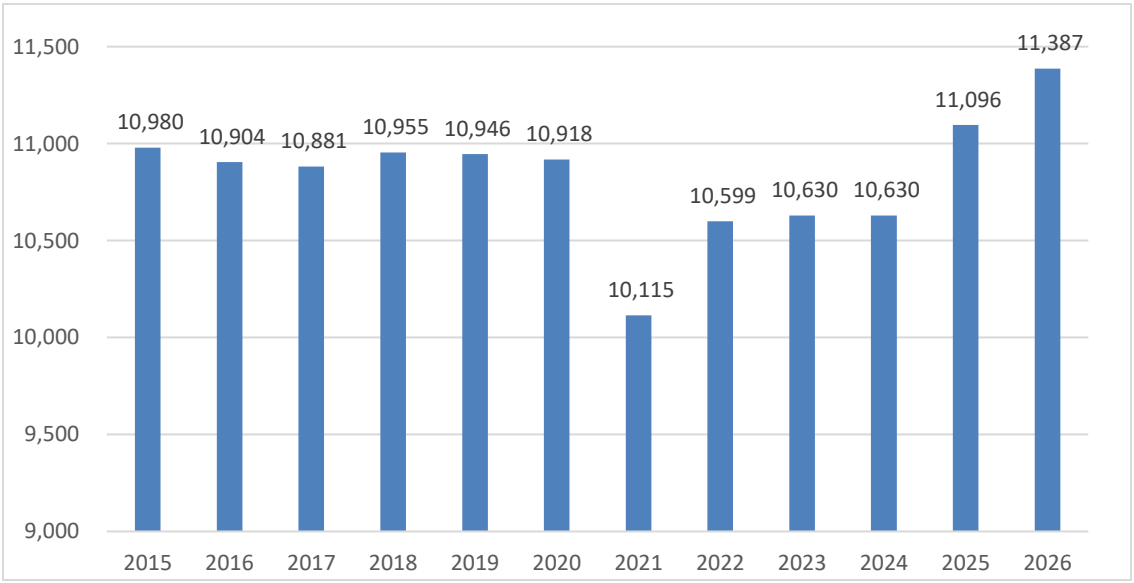
FY 2023 ADOPTED BUDGET GOALS

The Fauquier County Public Schools (FCPS1) Fiscal Year (FY) 2023 Adopted Budget was designed around the FY 2023 budget goals proposed at the School Board Summit on January 12, 2022. The School Board directed the superintendent to focus on teacher compression and market competitiveness for attracting and retaining highly qualified instructional staff. In addition, a robust Capital Improvement Plan (CIP) and Comprehensive Maintenance Plan (CMP) report was developed for the school division to begin addressing aging infrastructure and systems and replacement and maintenance of athletic fields. Both the county and schools will continue to monitor the local and national economic outlook due to the Coronavirus Pandemic.

FY 2023 Adopted Budget Summary



For the FY 2022-24 biennium, Fauquier County Public Schools' local composite index (LCI) or local ability to pay for education has decreased to 0.5824 from 0.5879 in the previous biennium. This index is fundamental to Virginia's Standards of Quality (SOQ) funding model. The state considers Fauquier County to be above the state's average in its ***ability to pay*** for education, thereby reducing state per pupil funding. Another key indicator is average daily membership, or ADM. There was a significant drop in the ADM in FY 2021 due to the pandemic. Over the past two years the ADM has increased in FY 2022 to 10599 and FY 23 budgeted ADM was 10630. We are still below the pre-pandemic level ADM of 10,918.

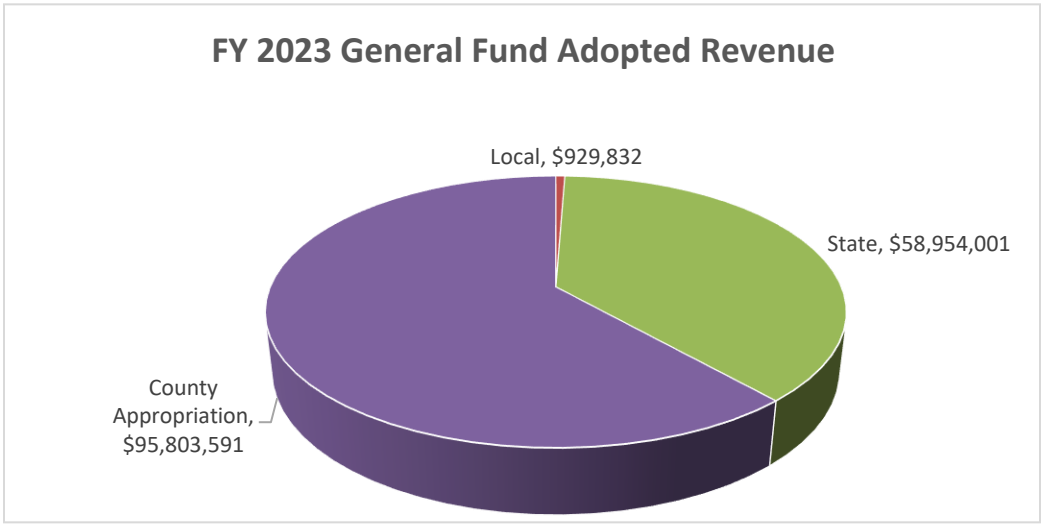


The School Board's Adopted Budget includes a total operating revenue budget for FY 2023 of $155,687,424, an increase of $10,763,820 or 7.43% compared to the prior year. With this overall net increase, the local contribution to public education remains relatively flat with the exception of $2,712,113 that was approved in FY 22 to support a 5% raise for staff.

The largest portion of the increase over the prior year is for workforce investment and employee benefit costs. These increases include health insurance increase, compression of all staff, a $15.00 minimum wage, a 5% increase for all staff, and OPEB (other post employee benefits). Below is a summary of all school division funds.

FY 2023 ADOPTED REVENUES

Support for public education comes mainly from three areas: [1] state revenue (37.9% of total funding), [2] other local revenue (.6% of total funding), and [3] local funding (61.5% of total funding). The change of each revenue source from the previous year is summarized on the next page.



State Support ($7,693,282 net increase)
In Virginia, The General Assembly adopted the 2022-2024 biennial budget on May 29, 2022.

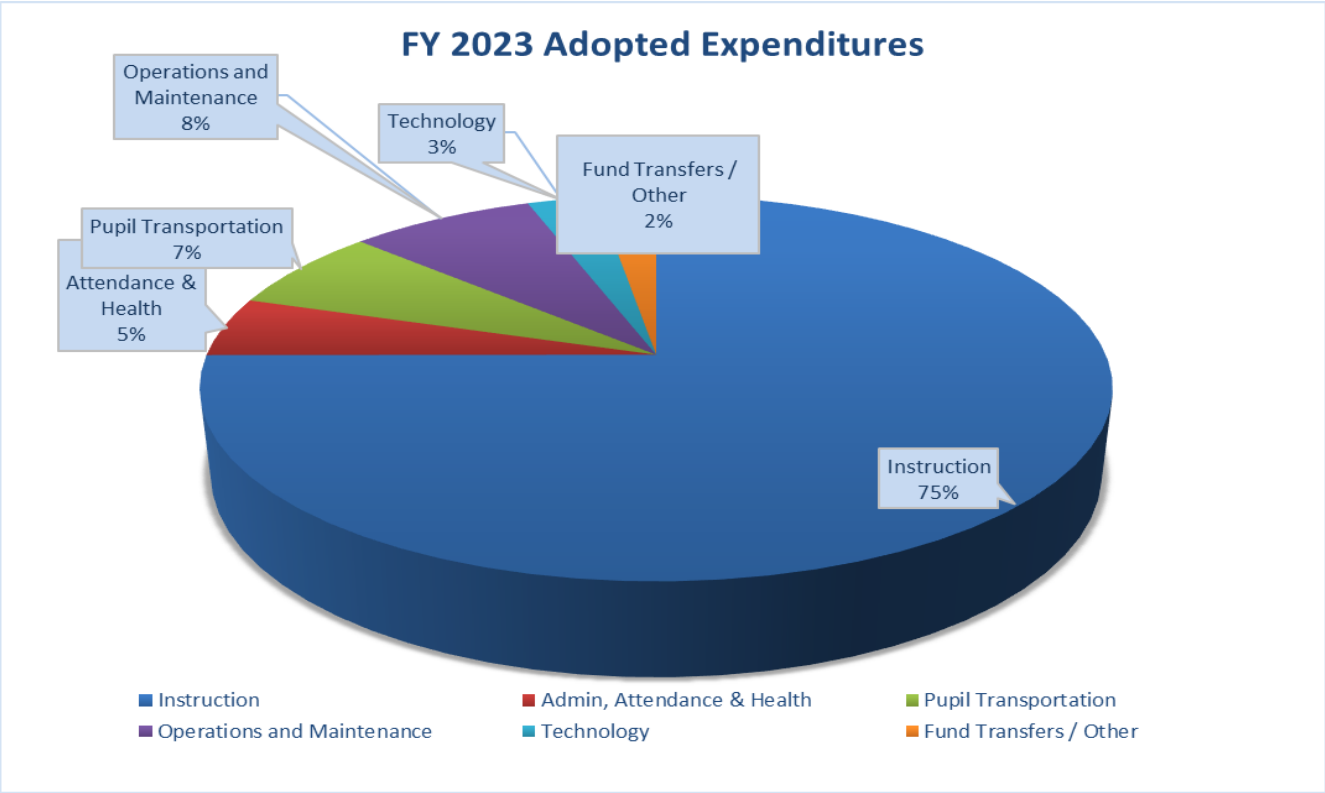
State funding is mostly based on per pupil amounts multiplied by the school division's average daily membership (ADM) - equalized by a factor known as the local composite index (LCI) or local ability to pay. The ADM used to project FY 2023 state funding is 10,630, which is a slight increase from an ADM of 10,617 in the prior year. In addition, the local composite index for both years of the biennium budget is 0.5824; this is a slight decrease from the previous biennium budget LCI of 0.5879. A decrease in the local composite index to pay for public education means more state funds to Fauquier County thru the state formula relative to last year. However, the general trend over time is still a slow increase in LCI. If this trend continues, local funding will be required to provide public education services at existing service levels. Our belief is that we are still seeing pandemic support to localities for this budget biennium.

Local Support (Fauquier County) ($2,712,113 net increase)
The Fauquier County Board of Supervisors (BOS) appropriates local funding support for providing public education each year. The Board of Supervisors provides an appropriation in excess of the state minimum requirements. As is the case in most counties in Virginia, this appropriation constitutes the largest portion (approximately 62%) of the total funding for the school division. Over the past few years, this percentage from the locality has slowly trickled down; for example, 63% of the total funding was provided by the locality in FY 2021. The adopted FY 2023 funding from the local government is $95,803,591 which is an increase of $2,712,113 from the previous year. These funds were approved in FY 2022 to support salary increases to staff.

Other Local Support ($16,828 net decrease)
Other local miscellaneous revenues consist of various sources and include monies received from items such as e-rate reimbursements, tuitions, and fees (e.g. student parking, activity fees, etc.)

FY 2023 ADOPTED EXPENDITURES

The school operating budget is comprised of six major categories as established by the Code of Virginia: [1] Instruction, [2] Administration, [3] Pupil Transportation, [4] Operations Maintenance, [5] Technology, and [6] Transfers and other funds (i.e., textbooks). The majority of expenditures (75%) is spent to achieve our core mission – INSTRUCTION.



Fund 205 & Fund 203 School Operating Fund Summary:







SPECIAL NOTE

Creation of New Fund Type: In fiscal year FY 2020, the school board approved a creation of a new fund type (Fund 203). The school board has approved the creation of this new fund for grants and restricted funds. For the purpose of simplicity, the information in this executive summary combines the school operating fund, Fund 205, and the grants/restricted fund, Fund 203.

Expenditures by Category								
Expenditures Category	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	Amount Change	% Chg	% of Total
Instruction	$106,571,755	$107,343,169	$109,730,476	$109,027,524	$116,715,649	$7,688,125	7.05%	74.97%
Admin, Attendance & Health	6,786,073	6,053,834	6,172,261	6,246,392	7,747,741	$1,501,349	24.04%	4.98%
Pupil Transportation	9,468,000	9,765,686	10,005,231	9,931,182	10,712,110	$780,928	7.86%	6.88%
Operations and Maintenance	10,720,873	10,931,431	11,384,491	10,915,060	12,104,817	$1,189,757	10.90%	7.78%
Technology	4,695,737	4,231,020	4,135,753	4,210,110	4,525,542	$315,432	7.49%	2.91%
Fund Transfers / Other	2,528,907	3,405,585	4,311,336	4,593,336	3,881,566	($711,770)	-15.50%	2.49%
Total:	**$140,771,345**	**$141,730,725**	**$145,739,548**	**$144,923,604**	**$155,687,424**	**$10,763,820**	**7.43%**	**100%**

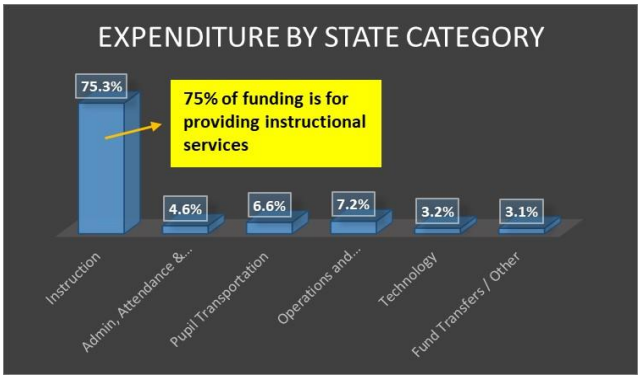
Expenditures Summary by Type								
Expenditure Type	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	Amount Change	% Chg	% of Total
Salaries and Benefits	$125,055,648	$127,073,637	$128,679,680	$127,599,923	$139,110,802	$11,510,879	-0.70%	87.10%
Operating	13,092,062	11,184,223	12,688,272	12,635,617	12,620,056	($15,561)	-1.40%	9.70%
Capital Outlay	94,728	67,280	94,728	94,728	75,000	($19,728)	0.00%	0.10%
Transfers	2,528,907	3,405,585	4,276,868	4,593,336	3,881,566	($711,770)	9.90%	3.10%
Total:	**$140,771,345**	**$141,730,725**	**$145,739,548**	**$144,923,604**	**$155,687,424**	**$10,763,820**	**7.80%**	**100%**

Grant Fund (203)	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ Decrease	% of Change
Revenue Summary						
Other Local Revenue	$ 975,699.92	$ 1,480,000.00	$ 1,441,192.00	$ 824,247.00	$ (616,945.00)	-42.81%
State Revenue						
Technology	$ 103,633.09	$ 570,000.00	$ 570,000.00	$ 570,000.00	$ -	
Other State Revenue	$ 41,457.99	$ -	$ -			
Total State Revenue	$ 145,091.08	$ 570,000.00	$ 570,000.00	$ 570,000.00	$ (616,945.00)	-42.81%
Federal Revenue						
Title I	$ 911,885.64	$ 820,000.00	$ 820,000.00	$ 890,407.00	$ 70,407.00	8.59%
Title VI-B	$ 2,672,009.97	$ 2,300,000.00	$ 2,300,000.00	$ 2,478,492.00	$ 178,492.00	7.76%
Other Federal Revenue	$ 668,252.00	$ 913,000.00	$ 869,453.00	$ 533,016.00	$ (336,437.00)	-38.70%
Total Federal Revenue	$ 4,252,147.61	$ 4,033,000.00	$ 3,989,453.00	$ 3,901,915.00	$ (87,538.00)	-2.19%
Transfers	$ 182,108.72	$ 174,160.00	$ 174,160.00	$ 506,440.00	$ 332,280.00	190.79%
Total Revenue	$ 5,555,047.33	$ 6,257,160.00	$ 6,174,805.00	$ 5,802,602.00	$ (372,203.00)	-6.03%

Expenditure Summary by Use	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ Decrease	% of Change
Salaries & Benefits	$ 4,750,645.92	$ 4,049,936.00	$ 4,105,889.00	$ 4,372,654.00	$ 266,765.00	6.50%
Operating	$ 754,622.09	$ 2,207,224.00	$ 2,068,916.00	$ 834,948.00	$ (1,233,968.00)	-59.64%
Capital Outlay	$ 48,707.48	$ -	$ -	$ 595,000.00	$ 595,000.00	0.00%
Transfers	$ -	$ -	$ -		$ -	
Total Expenditures	$ 5,553,975.49	$ 6,257,160.00	$ 6,174,805.00	$ 5,802,602.00	$ (372,203.00)	-6.03%

FY 2023 ADOPTED BUDGET PLAN: INCREASES AND REDUCTIONS

The FY 2023 Adopted Budget Plan increased by a net $10,763,820 or 7.8% over the previous fiscal year. The budget was flat funded from FY22 from the local government. The goal of Fauquier County Public Schools' budget plan is to make progress in each of the budget goals identified by the School Board.



The FY 2023 Adopted Budget Plan includes 1,929.23 Full-Time Equivalent (FTE) positions to provide services and support for public education. The total number of FTEs includes mid-year changes and new positions added during the annual budget process. Below is a summary of FY 2023 Budget Plan to improve public education in Fauquier County:

The Summary of all the School Division Funds for FY 2023 is below along with an explanation of the represented increases or decreases.

Summary of All School Division Funds - FY 2023 Adopted Budget

School Division Funds	FY 2022 Budget Adopted	FY 2023 Budget Adopted	Increase/ Decrease	% Change
205-Operating Budget	$ 144,923,604	$ 155,687,424	$ 10,763,820	7.43%
203- Grant/Donation	$ 6,174,805	$ 5,802,602	$ (372,203)	-6.03%
201- Asset Replacement	$ 4,829,027	$ 2,475,777	$ (2,353,250)	-48.73%
206- Textbook	$ 1,085,743	$ 1,407,259	$ 321,516	29.61%
207- Nutrition	$ 6,176,461	$ 6,274,163	$ 97,702	1.58%
204- Regional Governor's School	$ 1,710,522	$ 1,837,188	$ 126,666	7.41%
All Funds Total:	**$ 164,900,162**	**$ 173,484,413**	**$ 8,584,251**	**5.21%**

<u>Operational Increases</u> (10,763,1820 thousand net increase)

The adopted budget includes a $13.1 million net increase for compensation and employee benefits (i.e., retirement and health insurance costs). This expenditure group makes up the largest portion of the budget increase over the prior year. In FY 2023 budget the primary goals were workforce investments. The FY 2023 budget includes a 5% salary increase for all staff. It reviewed all positions for compression and adjusted accordingly. Finally, the budget raised the minimum salary to $15 per hour. This adopted budget was able to reach the goal of all positions to be at least 92%-100% of the market. The greatest impact was addressing the compression and overall salary increases to make Fauquier County Public Schools more competitive in the market place. Some teachers, depending on compression, received up to a 13% increase in salary. There is a teacher shortage throughout the country, however, in the surrounding area (Albemarle, Culpeper, Warren, etc.) we are at 100% of the market in hopes to attract and retain highly qualified instructional positions in our market. Fauquier County Public Schools also competes for teachers in the larger school districts such as Loudon, Prince William, and Fairfax, due to the size of these districts, our salaries do not compete at 100% of their market.

The increase was funded from the increase in state funding of $8 million. The difference was requested from the County Board of Supervisors; however, we did not receive additional funding. The School Board decision was to not fill 27 vacant positions to help offset the increases.

Grants and Restricted Funds (\$372,203 thousand net decrease)

This net change summarizes adjustments (budget increases or decreases) in local, state, and federal grants including the FRESH program (funded by the PATH Foundation). The majority of the increase was due to the federally funded Title grants which all grants received an increase. However, we do not expect to receive the Startalk grant for FY 23. We do not expect to receive any additional federal grant money for COVID.

OTHER FUNDS BUDGET PLAN: INCREASES AND REDUCTIONS

Nutrition Fund Budget (\$97,701 net increase)

This fund provides for all food nutrition service operations and administration. Services are supported by food sales and state/federal funding. For FY 2023 the budget includes a \$0.10 increase in lunch and breakfast prices. The majority of the price increase is necessary to meet the requirements of the Healthy, Hunger-Free Kids Act of 2010 with the remainder supporting the increase in expenditures. Please note the amounts below proposed by the school board are "not to exceed" amounts. The Nutrition Department will determine the lowest rates possible to provide the highest level of service to our school families. In addition, this year the school board has decided that both free and reduced shall be free in Fauquier County Public Schools. SY 20-21 and SY 21-22 are not disclosed due to lunches being free during the Pandemic.

School Nutrition Fund
Price List

2022-2023 Meal Prices for Students		
Meal	**Breakfast**	**Lunch**
Elementary	**\$1.80**	**\$3.00**
2019-2020 SY	\$1.70	\$2.90
2022-2023 SY	\$1.80	\$3.00
Middle School	**\$1.90**	**\$3.20**
2019-2020 SY	\$1.80	\$3.10
2022-2023 SY	1.90	\$3.20
High School	**\$2.00**	**\$3.40**
2019-2020 SY	\$1.90	\$3.30
2022-2023 SY	\$2.00	\$3.40

Textbook Fund Budget ($321,516 net increase)
The textbook fund is used for the purchase of instructional textbooks and workbooks (includes licenses for on-line access to texts as well). This fund is supported by state and local funds, based on the state proposed per pupil amount (PPA). The state permits unused funds to be carried over to future years for future textbook adoptions.

School Asset Fund Budget ($2,353,250 net decrease)
This fund provides support for the school division's asset replacements (i.e., school buses), the technology improvement plan (TIP), as well as cash funding of capital projects (i.e., roof replacement). In FY2022, the comprehensive maintenance plan (CMP) expenditures were moved into 205-operating budgets which decreased the asset fund by $875,673 for FY 2023. There were various budget reductions, the largest was the replacement of the bus fleet and reduction of the contingency reserve that made up the decrease.

Mountain Vista Governor's School Fund Budget ($126,666 net increase)
This fund provides for the operation of the Mountain Vista Governor's School (MVGS), for which Fauquier County Public Schools serves as fiscal agent. The school is primarily supported by state funds and tuition from the seven participating school divisions: Clarke County, Culpeper County, Fauquier County, Frederick County, Rappahannock County, Warren County and Winchester City.

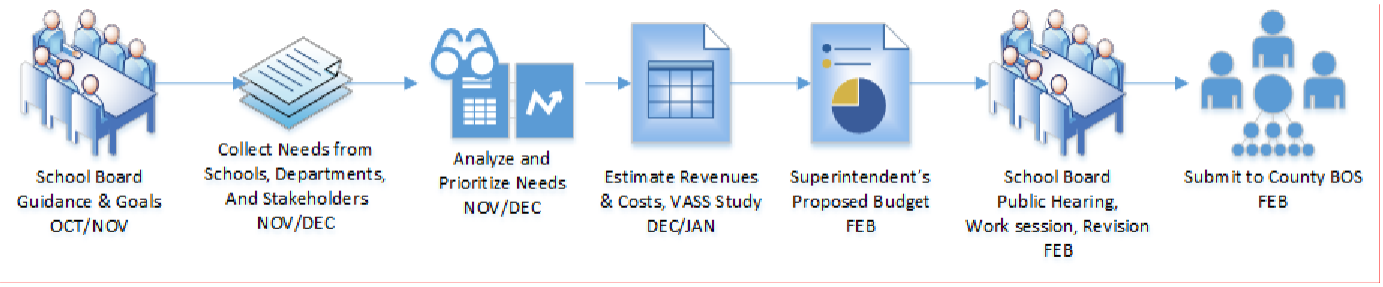
FY 2023 Budget Process & Calendar

Fauquier County Public Schools' fiscal year begins on July 1st and ends on June 30th each year. Below are the legal foundations of the budget process in Fauquier County.

- The budget process and Virginia law.
  1. First, the Superintendent is required to develop a Proposed budget, which meets the "needs" of the School Division (VA 22.1-92).
  2. Second, the School Board reviews, revises, approves, and *submits a budget to the County which meets the "needs" of the School Division. **Public hearing required*.
- Board of Supervisors (BOS) holds authority for funding the school division upon request of the School Board.
  1. BOS is responsible for setting local tax rates.
  2. BOS does not have line-item authority and may only budget by lump-sum appropriation or broad state categories.

The development of the budget is a collaborative process that involves various stakeholders. The budget process begins with the vision of the School Board. On January 12, 2022, the School Board held a planning summit to review, discuss, and provide staff with updated guidance on the priorities for the FY 2022-24 Biennium Budget.

- The School Board reviewed and discussed Strategic Plan goals and outcomes (Aspirations 2.2).
- The School Board continued support of last year's Budget Goals with an increased focus on compensation and market adjustment in the teachers' scale.
- The School Board also reviewed the communication's plan, technology, and capital planning concerns/outlook and needs.



FY 2023 Adopted Budget Calendar

November, 2021 11/04 School Board 2x2 Budget Meeting 11/15 Regular School Board Meeting	**March, 2022** 3/14 Regular School Board Meeting 3/15 County Public Hearing-FY 2023 Budget and County/Schools Joint Meeting-FY 2023 Budget 3/28 School Board's Work Session
December, 2021 12/13 Regular School Board Meeting 12/16 Governor's Biennium Budget released	**April, 2022** 4/7 Regular School Board Meeting 4/11 County FY 2023 Budget Markup/Markdown 4/12 County FY 2023 Budget Adoption 4/25 School Board Work Session FY 2023 Budget Adoption
January, 2022 1/10 School Board Organization/Special Meeting 1/12 School Board Summit-Budget Discussion Marriott Ranch-Hume VA 1/20 Regular School Board Meeting FY 2023 Budget Presentation	**May, 2022** 5/9 Regular School Board Meeting 5/23 School Board Work Session
February, 2022 2/7 Regular School Board Meeting- Proposed Budget 2/28 Work Session -Public Hearing -FY 2023 Budget	**June, 2022** 6/13 Regular School Board Meeting 6/30 School Board's FY 2023 Adopted Financial Plan and Capital Improvement Plan(CIP) posted

rev 3-31-22

Notes:

(1) All meetings begin at 6:00 pm held at Fauquier High School

(2) County Meetings held at the Warren Green Bldg. at 4:00 PM

(3) The School Board reserves the right to schedule additional business meetings

(4) Dates, times, and/or locations may be subject to change

Enrollment Projections

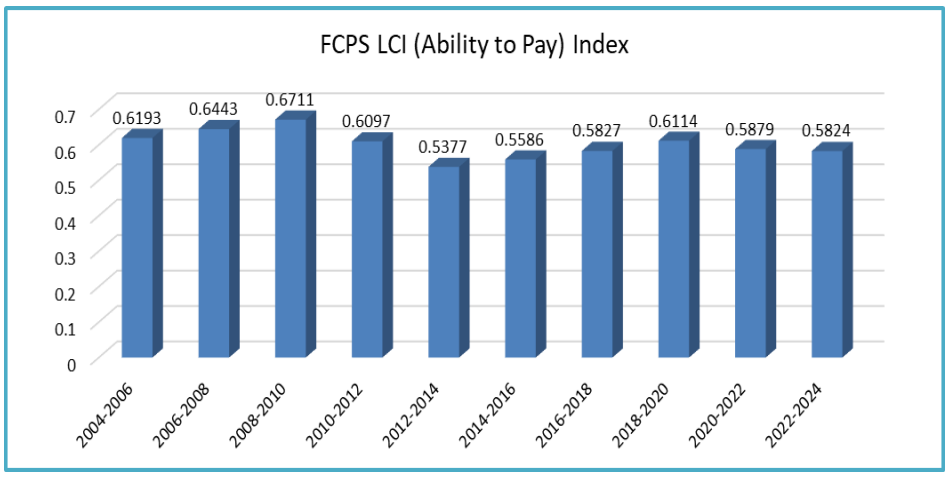
Fauquier County Public Schools uses the cohort ratio methodology to project student enrollment that draws upon both live birth rate and enrollment history. This process generates cohorts based upon projection ratios calculated from a certain number of years of historical growth. The projections are developed to assist the school division in planning for and managing the current and future impacts of enrollment. These impacts include staff, facilities and other resources such as furniture, textbooks, and supplies. A complete Ten-Year Enrollment Projections report was provided in November to the School Board as part of the FY 2023 budget planning process.

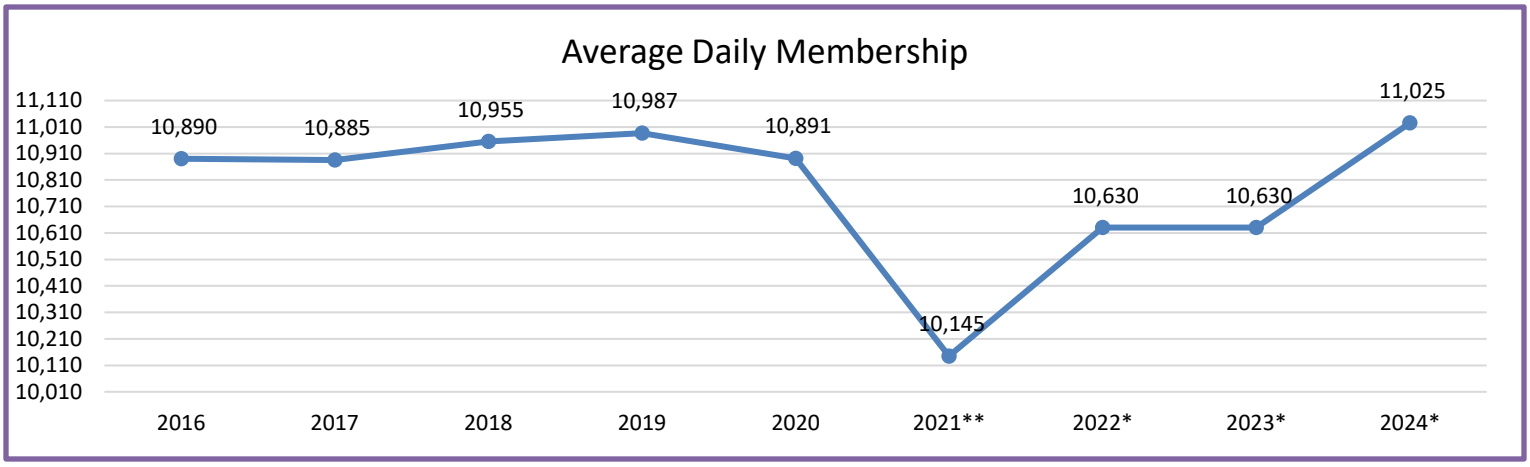
Fauquier County Public Schools 10-Year Enrollment Projections

School	Capacity[1]	95% Capacity	Actual 2020-21	Actual 2021-22 [2]	% Cap	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Bradley	588	558.60	331	343	58.33%	346	351	347	351	357	359	345	356
Brumfield	716	680.20	449	477	66.62%	485	489	481	457	460	451	469	484
Coleman	520	494.00	262	294	56.54%	326	330	325	395	406	410	428	442
Greenville	604	573.80	446	488	80.79%	522	530	520	535	540	546	534	550
Miller	580	551.00	463	482	83.10%	470	474	482	538	551	558	580	597
Pearson	532	505.40	354	369	69.36%	375	380	387	420	425	432	440	460
Pierce	560	532.00	472	498	88.93%	524	528	530	540	535	622	644	661
Ritchie	548	520.60	408	468	85.40%	470	472	637	645	661	669	693	714
Smith	572	543.40	365	416	72.73%	420	425	479	500	511	517	536	552
Thompson	368	349.60	220	259	70.38%	263	272	226	224	229	233	242	249
Walter	588	558.60	364	408	69.39%	410	418	407	412	423	428	447	460
ES subtotal	**6,176**	**5,867.20**	**4,134**	**4502**	**72.90%**	**4611**	**4669**	**4821**	**5017**	**5098**	**5225**	**5358**	**5525**
Available Capacity			**2,042**	**1,674**	**27.10%**	**1,565**	**1,507**	**1,355**	**1,159**	**1,078**	**951**	**818**	**651**
		-											
Auburn	657	624.15	520	585	89.04%	590	576	579	574	601	594	605	603
Cedar Lee	789	749.55	631	632	80.10%	639	641	631	650	681	673	685	684
Marshall	656	623.20	446	432	65.85%	440	475	460	469	491	485	493	493
Taylor	547	519.65	426	453	82.82%	463	468	471	464	485	480	488	487
Warrenton	545	517.75	369	379	69.54%	399	405	415	434	455	448	457	456
MS subtotal	**3,194**	**3,034.30**	**2,392**	**2481**	**77.68%**	**2531**	**2565**	**2556**	**2590**	**2713**	**2680**	**2728**	**2723**
Available Capacity			**802**	**713**	**22.32%**	**663**	**629**	**638**	**604**	**481**	**514**	**466**	**471**
		-											
Fauquier	1,612	1,531.40	1,215	1218	75.56%	1250	1256	1256	1265	1284	1302	1310	1325
Kettle Run	1,360	1,292.00	1,140	1159	85.22%	1175	1180	1176	1196	1213	1231	1238	1252
Liberty	1,370	1,301.50	1,264	1340	97.81%	1350	1355	1287	1319	1291	1310	1318	1333
HS subtotal[3]	**4,342**	**4,124.90**	**3,619**	**3717**	**85.61%**	**3775**	**3791**	**3719**	**3780**	**3788**	**3843**	**3866**	**3910**
Available Capacity			**723**	**625**	**14.39%**	**567**	**551**	**623**	**562**	**554**	**499**	**476**	**432**
		-											
District Total[4]	13,712	13,026	10,145	10,700	78.03%	10,917	11,025	11,096	11,387	11,599	11,748	11,952	12,158
Annual Enrollment Growth				5.5%		2.0%	1.0%	0.6%	2.6%	1.9%	1.3%	1.7%	1.7%
[1] VDOE EOY Financial verification-Historical figures (inc SAS)													
(2) [VDOE 9-30-21 Student Membership SY 2021-22]													

Our School Division:
Key Indicators for State Funding

Arlington	0.8000
Alexandria	0.8000
Falls Church	0.8000
Rappahannock	0.8000
Fairfax County	0.6952
Charlottesville	0.6886
Albemarle	0.6387
Fauquier	**0.5824**
Fredericksburg	0.5808
Loudoun	0.5450
Hanover	0.4741
Warren	0.4387
Henrico	0.4297
Winchester	0.4172
Frederick	0.4141
Prince William	0.3739
Spotsylvania	0.3661
Culpeper	0.3594
Manassas	0.3562
Chesterfield	0.3546
Stafford	0.3411





State Funding Indicators	2014-2016	FY2016-2018	FY2018-2020	FY2020-2022	FY 2022-2024	Trend
True Value of Real Propoerty (50%)	$ 12,278,132,244	$ 13,771,384,560	$ 14,418,202,056	$ 15,265,896,813	$ 15,809,580,866	
Adjusted Gross Income (40%)	$ 25,174,404,577	$ 2,641,102,891	$ 3,197,576,358	$ 2,964,279,243	$ 3,494,864,694	
Taxaable Retail Sales (10%)	$ 614,320,194	694,006,725	744,459,400	861,595,287	828,264,733	
Total Population	65,780	66,573	67,898	69,098	70,580	
Composite Index	0.5586	0.5827	0.6114	0.5879	0.5824	

Our School Division: FY 2022 Accomplishments

#ONETEAMONEMISSION

The approved budget is a plan centered around Equity and Access for all 21st Century Learners. The process was deeply engaged in identifying the needs of our students. The goal of the proposed recommendations is to remove barriers for our students and families in order to achieve our School Board's vision. Below is a macro level summary of the school division's outcomes.









Academics

- Accreditation Waived 2021-2022 SY
- Virtual Academy 150 Students
- Expanded Programs & Courses
  - ✓ Pharmacy Tech
- Summer School Academy K-12
- Professional Learning hours 146,553
- VDOE School Division of Innovation
- 135 Students Recognized as AP Scholars

Student Support & Safety

- One to One Chromebook
- 1,957,830 Meals/Snacks Served
- SSO/SRO in Every School
- Camera Upgrades
- Security Vestibules



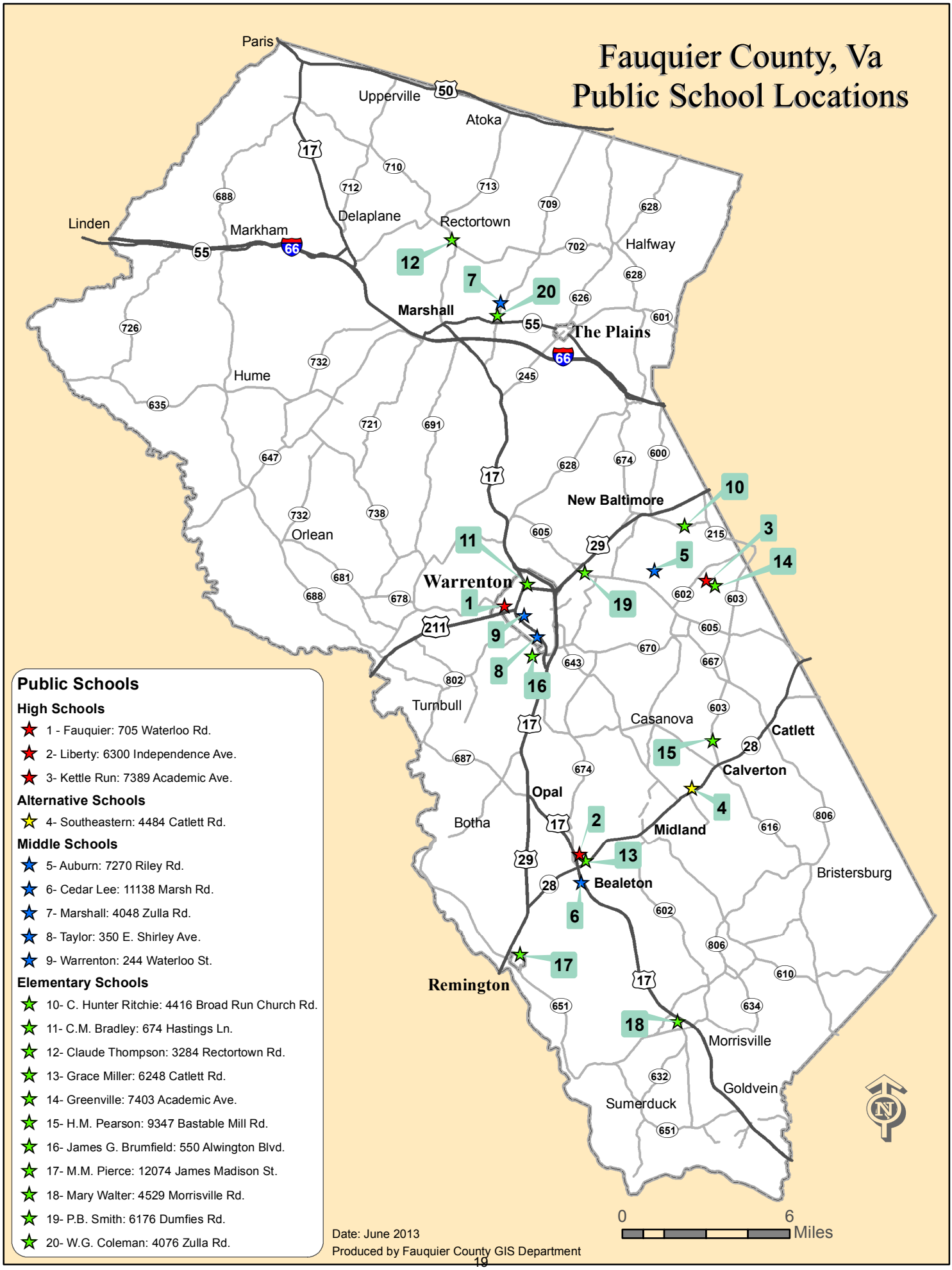
Community Engagement

- Winter Holiday Family Event
- FRESH Program to include Story Walks, Reads, and Eats
- Back to School Fairs
- Grant Received for Events








Fauquier County, Va
Public School Locations
Paris
Upperville
Atoka
Linden
Markham
Delaplane
Rectortown
Halfway
Marshall
The Plains
Hume
Orlean
New Baltimore
Warrenton
Turnbull
Casanova
Catlett
Calverton
Opal
Botha
Midland
Bristersburg
Bealeton
Remington
Morrisville
Goldvein
Sumerduck
Public Schools
High Schools
1 - Fauquier: 705 Waterloo Rd.
2- Liberty: 6300 Independence Ave.
3- Kettle Run: 7389 Academic Ave.
Alternative Schools
4- Southeastern: 4484 Catlett Rd.
Middle Schools
5- Auburn: 7270 Riley Rd.
6- Cedar Lee: 11138 Marsh Rd.
7- Marshall: 4048 Zulla Rd.
8- Taylor: 350 E. Shirley Ave.
9- Warrenton: 244 Waterloo St.
Elementary Schools
10- C. Hunter Ritchie: 4416 Broad Run Church Rd.
11- C.M. Bradley: 674 Hastings Ln.
12- Claude Thompson: 3284 Rectortown Rd.
13- Grace Miller: 6248 Catlett Rd.
14- Greenville: 7403 Academic Ave.
15- H.M. Pearson: 9347 Bastable Mill Rd.
16- James G. Brumfield: 550 Alwington Blvd.
17- M.M. Pierce: 12074 James Madison St.
18- Mary Walter: 4529 Morrisville Rd.
19- P.B. Smith: 6176 Dumfies Rd.
20- W.G. Coleman: 4076 Zulla Rd.
0
6
Miles
Date: June 2013
Produced by Fauquier County GIS Department

About Fauquier County, Virginia

Geographical Area and Location

The County of Fauquier is located in the north central Piedmont region of Virginia, approximately 40 miles southwest of the nation's capital and approximately 80 miles northwest of Richmond, the state's capital. The County encompasses a land area of approximately 650 square miles. The Rappahannock River forms the county's western border. Interstate 66 runs east west through the northern portion of the County. In addition, five U.S. primary routes and two state primary routes traverse the County.

Historical Information

Once part of the Northern Neck Proprietary, a vast English land grant held by the 6th Lord Fairfax, Fauquier County was chartered in 1759 from Prince William County and named for Sir Francis Fauquier, the Colonial Lieutenant Governor at that time. Originally populated by the Manohoacs, Sioux tribe, and later used as a hunting ground by the Iroquois, Fauquier's first immigrants were of German and English ancestry. Brent Town, the first settlement, was established in 1686 in Southern Fauquier.

Fauquier County Government

Fauquier County operates under the County Administrator form of government, as defined under Virginia law. The governing body of the County is the Board of Supervisors, which makes policies for the administration of the County. The Board of Supervisors consists of five members representing the five magisterial districts in the county. The Chairman of the Board of Supervisors is elected from within the Board of Supervisors and serves generally for a term of one year in addition to being a District Supervisor. The Board of Supervisors appoints a County Administrator to act as the administrative head of the county government. The County Administrator serves at the pleasure of the Board of Supervisors, carries out the policies established by the Board of Supervisors, and directs business and administrative procedures within the County government.

The County provides a full range of services to its residents, including education, public safety, court services, solid waste disposal, community and economic development, parks and recreational activities, public libraries, social services, and general administration.
Fauquier County has approximately 73,291 (2021 Census Bureau) citizens with an estimated median household income of $100,783 (https://datausa.io/profile/geo/fauquier-county-va#). In addition, has an unemployment rate of 2.3% as of March 2022.

Fauquier County, Virginia

Fauquier County Public Schools

The Fauquier County School Board is an elected five-member body vested with legislative powers. The members serve four-year non-staggered terms. The Board consists of one resident from each of the five magisterial districts in Fauquier County: Cedar Run, Center, Lee, Marshall, and Scott. The Chairman of the School Board is elected from within the School Board and serves generally for a term of one year in addition to being a School Board member. The School Board appoints a Superintendent to act as the administrative head of the school division.

The Superintendent serves at the pleasure of the School Board, carries out the policies established by the School Board, and directs business and administrative procedures within the school division.

The School Board is responsible for elementary and secondary education within the county of Fauquier. There are 10917 students projected in FY 2023 to attend Fauquier County Public Schools. The school division's instructional program encompasses kindergarten through 12th grade in addition to several preschool programs. There are 20 schools in the division: three high schools, five middle schools, eleven elementary schools, and one alternative school.

The Fauquier County School Board is the largest segment of the county budget and, since it does not have taxing authority, must submit its budget to the Board of Supervisors for approval. Fauquier County Public Schools are fiscally dependent upon the County Board of Supervisors, as the Board of Supervisors levies the necessary taxes to finance a substantial part of the school division's operations and approves the borrowing of money and the issuance of bonds. The Board of Supervisors is prohibited from exercising control over specific appropriations within the operating budget; however, the Board of Supervisors may exercise control in total over the major categories as defined by the state (i.e., instruction, administration, etc.).

There are five funds associated with the operation of the school division. They are the School Operating Fund, the School Grants/Donation Fund, the School Asset Replacement Fund, the School Textbook Fund, and the School Nutrition Fund. The School Operating Fund is where the majority of all revenue and expenditures are located. The Grants/Donation Fund separates from the Operating Fund revenues and expenditures for federal, state and local grants. The fund also tracks revenue and expenditures for donations. The Asset Replacement Fund receives a transfer from the School Operating Fund to be used for the purchase or renovation of capital assets. The Textbook Fund also receives a transfer of funds from the School Operating Fund for the purchase of textbooks and related materials only as well as state funding. The School Nutrition Services Funds are obtained through federal, state funding and meal sales with occasional funds from the School Operating Fund as needed to maintain the fund.

Fauquier County Public Schools - Mission Statement

Fauquier County Public Schools (FCPS), an innovative learning community, is committed to developing creative, confident, and knowledgeable citizens who are globally competitive by cultivating the potential of each learner.



Join Our Community
#OneTeamOneMission

FAUQUIER COUNTY SCHOOL BOARD



School Board Clerk/ Office Manager
Ginger Farmer



Division Superintendent
Dr. David Jeck



Director Of Information
Tara Helkowski

School Building Principals



Asst. Superintendent for Business & Planning
Denise Sandlin



Deputy Superintendent for Instruction Dr. Major Warner



Executive Director of Student Services & Special Education
Nicholas Napolitano



Director of Human Resources
Janelle Downes



Assist Superintendent of Administration
David Graham



Instruction, Social Science, & Academic Counseling
Dr. Amy Acors



Director of Technology
Louis McDonald

Facilities and Construction Director

School Nutrition Director

Transportation Director

Budget & Planning Office

Supervisor of Assessment / Reporting

Supervisor of Career and Technical Education

Supervisor of Mathematics

Supervisor of Science, PE, and Health

Supervisor of Foreign Languages / ESL

Supervisor of Advanced Studies and Fine Arts

Supervisor of English / Reading

Director of Special Education
Randy Corpening

Supervisor of Evaluation and Counseling Programs

Supervisor of Health

Fauquier County Public Schools
Organizational Chart

School Board

School Board Clerk – Ginger Farmer

Division Superintendent **–** Dr. David C. Jeck

Director of Information **–** Tara Helkowski

Deputy Superintendent for Instruction –Dr. Major Warner

Director of Instruction, Social Science & Academic Counseling – Dr. Amy Acors

Supervisor of Advanced Studies/Fine Arts – Ladona Gorham
Supervisor of Assessment Reporting – Les Balgavy
Supervisor of Career & Technical Education – Sarah Frye
Supervisor of English/Reading – Steven Payne
Supervisor of Foreign Language/ESL – Saralyn Aylor
Supervisor of Mathematics – Angie Ashley
Supervisor of Science/PE/Health – Linda Correll

Assistant Superintendent for Business & Planning – Denise Sandlin

Assistant Superintendent of Administration – David Graham, Jr.

Director of Facilities & Construction – Tom Edwards
Director of School Nutrition – SueAnn Fox
Director of Transportation – Darlene Marshall

Executive Director of Student Services & Special Education – Nicholas Napolitano

Director of Special Education **–** Randy Corpening
Supervisor of Evaluation & Counseling Programs – Angela Gum
School Health Coordinator – Pam Trude

Director of Human Resources – Janelle Downes

Assistant Director of Human Resources – Mary Wyckoff

Director of Technology Services – Louis McDonald

School Principals

Kraig Kelican ..... Fauquier HS
Meaghan Brill..... Kettle Run HS
Sam Cox..... Liberty HS
Michelle Neibauer ..... Southeastern Alternative
Matt Yonkey..... Auburn MS
Leah Shorb ..... Cedar Lee MS
Josh Miller ..... Marshall MS
Whitney Boring..... Taylor MS
Mark Malloy ..... Warrenton MS
Beth Banks ..... Bradley ES

Tara Kidwell .....Brumfield ES
Shawn Morton.....Coleman ES
Tim Gardner.....Greenville ES
Debra Diaz-Arnold .....Miller ES
Mark Marchinetti .....Pearson ES
Charlee King.....Pierce ES
Cristy Thorpe .....Ritchie ES
Linda Smith .....Smith ES
Marypat Warter .....Thompson ES
Alex O'Dell.....Walter ES

Budget Development Process

Biannual Budget Process

In FY 2014, the Fauquier County Board of Supervisors adopted a policy of biennial budgeting. The framework for the division's two-year goals was developed with all levels of school administrators. Needs and data were presented to the School Board at their fall retreat where it was further developed and defined into specific FY 2022-24 biennium budget goals centered around equity and access for all 21st century learners. Using these goals as the vision for forward progress, the FY 2023 adopted budget makes important improvements to public education in Fauquier County.

Supporting Public Education in Fauquier County

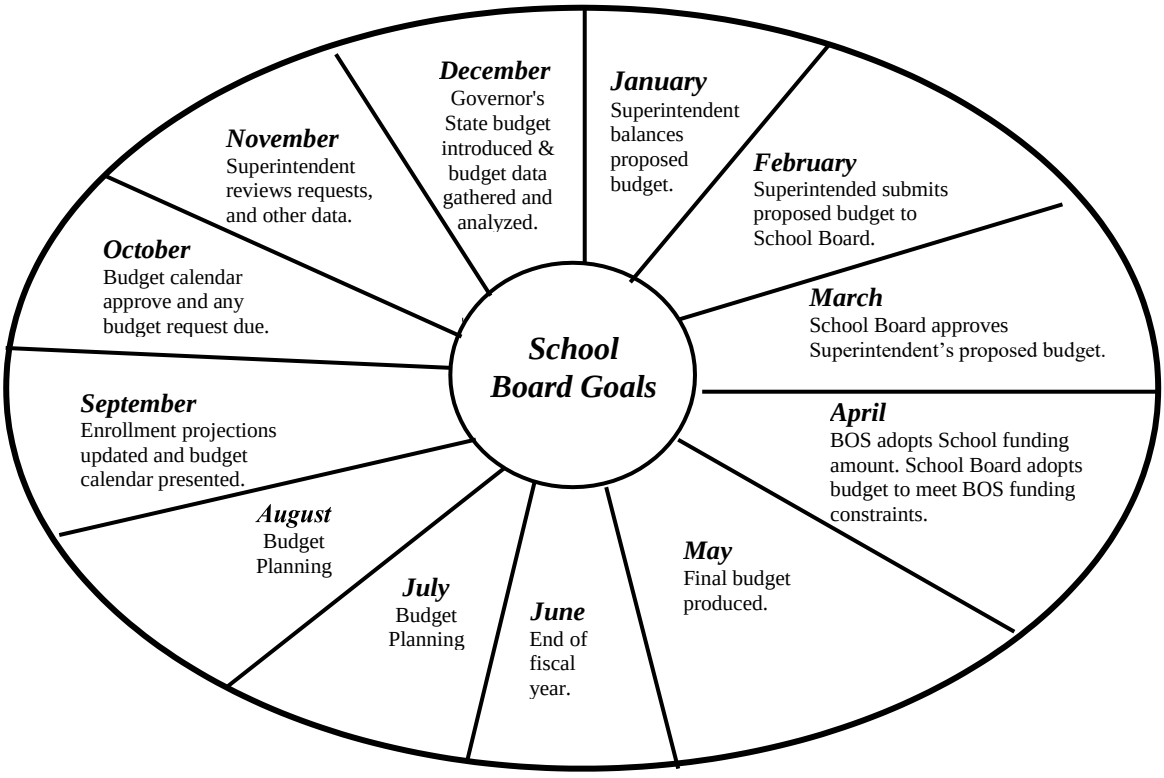
An annual budget is a plan that reflects the values and vision of our community. All the members of the community are stakeholders in public education. It is important for everyone to be involved and understand the process.

What can we do to support public education in Fauquier County?

- Understand that a budget is more than numbers, a budget represents the values and vision of our community,
- Attend and speak at School Board public hearings,
- Attend and speak at Board of Supervisors public hearings, and
- Contact your legislators regarding additional state funding: http://legis.state.va.us

Budget Process At-A-Glance

The following illustration describes the annual year-round budget process.



Budget Development Process

Why Publish a Budget?
The annual budget process meets a variety of needs and requirements. The budget allocates funds to support Fauquier County Public Schools' fundamental goals and provides a framework that reflects the planning process. The following are some of the reasons why the budget is published each year and why it is revised often before final adoption:

- The most important objective of the budget is to reflect the mission and priorities established by the School Board each year. The budget is part of a larger planning process; it is developed to mirror FCPS' goals and strategic targets by allocating funds to programs that support these goals and targets.

- The *Code of Virginia* requires that each year the Superintendent prepare a budget that estimates the amount of money needed during the next year to support the public schools.

- The budget process enables a broad spectrum of individuals and organizations to bring their ideas to the School Board and influence how money will be spent. In many cases, changes are made in how programs will be implemented based on input brought to the School Board during budget development.

- When implemented, the budget provides a framework for monitoring expenditures. Throughout the year, actual spending is compared to the funds budgeted for each program. This comparison can provide a measurement of a program manager's effectiveness in managing funds and also helps to ensure that funds are used for their intended purpose.

Budget Development
The *Code of Virginia* requires the Division Superintendent submit to its governing body a School Board approved estimate of the funds deemed to be needed the next fiscal year for support of the public schools.

In a typical year, during the summer months, the budget office publishes and distributes to the principals and department heads a budget calendar and manual that provides detailed information and critical dates for budget submissions. In the spring, principals and other program managers at the school and office level review achievement of objectives and identify needs with the assistance of staff, community members, and students, as appropriate. These objectives reflect the School Board's system-wide mission, priorities, and targets. The result of these reviews serves as the basis for development of budget requests for each school or office.

The baseline budgets for schools are determined primarily by application of standards which meet or exceed state requirements, and have been approved by the School Board. Baseline budgets for offices and departments are determined by assigned missions, objectives, and responsibilities and are reviewed by the budget office. These resources must be justified every year.

Budget Planning Process

The budget planning and formulation process is just one of many division-wide, short and long-range planning processes. At the center of all planning activities is the School Board's Mission Statement & Goals which is adopted annually to provide guidance for all the school system's plans. The annual budget reflects the varied plans by allocating resources to carry out the goals defined through the division-wide planning process.

The major planning activities are as follows:

- School Board's Approved Budget is adopted annually by the School Board and reflects ongoing programs as well as initiatives for the next fiscal year.
- Environmental scans are conducted periodically to identify local, state, and national factors that influence planning.
- The Capital Improvement Program is adopted by the School Board and contains the five-year capital improvement plans, student membership projections, and building use analysis. The school Capital Improvement Program is subject to change by the Board of Supervisors.
- Integrated Technology Plan ensures that instructional and administrative technology in the schools and offices is consistent with the mission of the school division.

Key Elements of the Planning Process

- School Board Mission & Goals
- School Board's Approved Budget
- Environmental Scans
- Capital Improvement Program
- Integrated Technology Plan
- School Plans for Student Achievement
- Special Education Operating Plan
- Annual School Report on Student Achievement

- School plans are required by Fauquier County Public Schools and the Virginia Department of Education. Aligned within the school plan are Standards of Accreditation (SOA) requirements and FCPS strategic targets. The school plan focuses on the four Standards of Learning (SOL) content areas and includes objectives for division targets. Schools are required to collaboratively review their progress related to division targets, and describe how the school will accomplish its objectives.
- In addition to division-wide plans, there are a number of plans that focus on a segment of the student population or FCPS operations, such as the Special Education Operating Plan. The results of these plans are evaluated regularly. End-of-year reports indicate progress made in meeting each objective in the Division Plan.
- The Superintendent's Annual Report provides information on student progress based on a number of performance indicators.

Budget Policies and Practices

All budgets are developed using a variety of assumptions based on expectations for the future. In addition, funding decisions reflect the policies of the governing body. The following section includes School Board policies that highlight significant assumptions used to develop the budget.

Salary Increase Policies
All salary adjustments are subject to School Board approval and are generally part of the normal budget development process for the succeeding fiscal year.

FCPS has three salary scales. They are the teachers' scale (includes psychologists, therapists, etc.), administrators' scale, and a unified/classified scale (includes custodians, bus drivers, nutrition workers, etc.).

Position Policy
All position adjustments are subject to School Board approval and are either part of the normal budget development cycle for the succeeding fiscal year or the budget review cycle. Membership growth is given the highest priority. For each budget year, schools are staffed based on School Board established student/teacher ratios. Teachers, instructional assistants, school based administrators, and other school-based staff are added to or deducted from each school's position allocation based on changes in projected student enrollment.

Positions can also be adjusted due to expansion or modifications to established programs or for new requirements. Requests for additional positions most often originate with the program manager/principal, are reviewed by the Superintendent, and as appropriate, are forwarded to the School Board for approval.

Expenditure Controls and Approval Policies
The budget is controlled at certain legal as well as administrative levels. The legal level is placed at the individual fund level, and the administrative controls are placed at the object level for each office and school within a fund.

The FCPS budget document serves as a means to formulate planning and resource allocation alternatives by the Leadership Team and the School Board. It also serves as the primary vehicle to inform the county citizens and business community about the mission, priorities, and objectives of the school division. After the budget is adopted in April and the appropriations made to the multiple accounts, it becomes the primary financial management tool for administering and monitoring expenditures.

Program managers are authorized to approve the expenditure of funds within their respective department, office, or school, provided the funds are used in accordance with FCPS' purchasing procedures and legal requirements. Administrative regulations require that, prior to processing, all purchase orders be verified for the availability of funds and proper account coding. The County's Procurement Office ensures that all orders are in compliance with legal purchasing regulations and approves all bid awards and contracts. The budget office and program managers also carefully monitor comparisons between budget and actual expenditures to maintain cost control and to ensure against overspending.

Budget Policies and Practices

Encumbrance Control Practices
Another important component in the FCPS' financial control and reporting system is the encumbrance of funds. All expenditures – purchase orders, contracts, or salary commitments – must have funds set aside or encumbered to ensure that funds will be available when payment is due. The encumbrance process is an important control measure to prevent the inadvertent over-expenditure of budget appropriations due to lack of information about future commitments.

Transfer Between Budget Account Practices
School principals and program managers have flexibility to reallocate budget funds to support specific needs. However, system controls on the transfer of funds ensure that expenditures do not exceed available financial resources and expenditure guidelines are followed. Amendments, changes, or transfers at the legal level or individual fund level require the specific approval of the Superintendent and School Board.

Financial Information and Reporting Practices
Financial reports are provided monthly to the School Board, school principals, and department heads for monitoring purposes. Periodically reports are provided to the School Board to recognize changes in revenue or expenditure appropriations that have occurred since the budget was approved.

The combined financial statements of FCPS are prepared in conformity with generally accepted accounting principles applicable to governmental units. FCPS is considered to be a component unit of the county because the county Board of Supervisors provides significant funding to FCPS.

Budget Amendment Practices
The budget is reviewed and amended as needed by the School Board periodically. The budget office evaluates all revenue and expenditure accounts and recommends changes accordingly. During these reviews, funds may be reallocated to address unanticipated critical needs.

Accounting Policies
The following is a summary of FCPS' significant accounting policies:

Basis of Presentation
FCPS accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of Accounting
All governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. FCPS' primary sources of funding are funds appropriated by other governmental units. Accordingly, most revenues are considered to be available at the time they are appropriated. For certain types of revenue, availability is determined to be 60 days from the end of the current fiscal year. Governmental fund

expenditures are recognized when the liability is incurred. FCPS uses the modified accrual basis of accounting for governmental funds.

All proprietary and trust funds follow the accrual basis of accounting. These funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Budgetary Basis

Annual budgets are adopted for all funds except capital projects. The capital projects fund is budgeted on a project-by-project basis. FCPS uses the modified accrual basis of accounting in budgeting for governmental funds. The budgets are on a basis consistent with generally accepted accounting principles (GAAP) except that capital lease transactions, when initiated, are not budgeted as expenditures.

The budget period is the same as the accounting period. The budget and the accounting reports both follow GAAP. The budget document contains the same financial entities and funds as the financial report except the financial reports include the School Activity Fund.

Balanced Budget

Fauquier County Public Schools must always operate under a balanced budget. Since the School Board is not allowed to have a fund balance, revenues and expenditures must be in agreement at all times. Should the budget become out of balance, the division Superintendent will make recommendations to the School Board to correct this imbalance.

Encumbrances

FCPS uses encumbrance accounting to reserve funding for outstanding purchase orders, contracts, and other expenditure commitments. At year-end, encumbrances represent the estimated amount of obligations made in the current year that will be paid for in the succeeding year upon delivery of the goods or services. Funding for all encumbrances expires at year-end and may require reappropriation by the county Board of Supervisors except for capital projects encumbrances.

Legal Authority

The Fauquier County School Board is charged by the Commonwealth of Virginia and the regulations of the Virginia Board of Education to provide and operate the public schools of Fauquier County. It is the function of the Fauquier County School Board to set general school policy and, within the framework of Virginia Board of Education regulations, to establish guidelines and rules that will ensure the proper administration of the School program.

The School Board does not have taxation authority. Most operating revenue is derived from local tax dollars transferred from the County General Fund, with the remaining funds obtained from state and federal sources and tuition and fees. Construction projects are funded by bonds approved by county voters.

Fund Structure and Uses

The budgeting and accounting systems of the school division are organized and operated on the basis of self-balancing accounts (Funds) which comprise its fund balances, revenues and expenditures, and assets and liabilities as appropriate. School division resources are allocated to and accounted for in these separate funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The school division funds are as follows:

Governmental Funds
Governmental funds are used to account for activities primarily supported by taxes, grants and similar revenue sources.

School Operating Fund is used to account for the revenues and expenditures necessary for the day-to-day operation of the school division. Revenues are received from state, the local government and other local sources. Tuitions and fees for some programs are collected to partially offset costs of those programs. Expenditures are tracked by school and by program.

School Grant/Donation Fund is used to account for revenues and expenditures of funds received for grants and donations. Revenues may be received from federal, state and local sources. Expenditures are tracked by federal and state regulations.

School Asset Replacement Fund is used to account for cash-fund capital improvements projects, the school division's comprehensive maintenance plan which includes major maintenance and systems replacement, renovations and major asset replacements, and transportation capital replacements such as school buses. The revenue for this fund is primarily a transfer from the school operating fund.

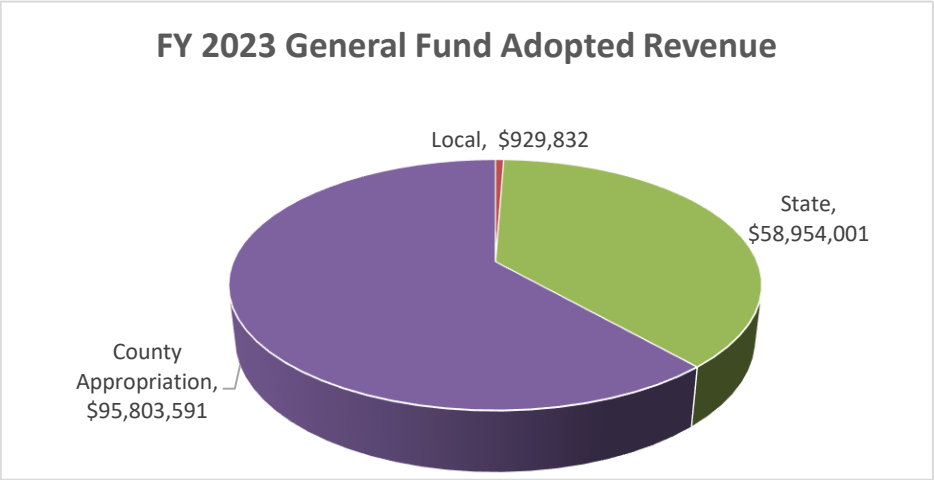
School Textbook Fund is used to account for the purchase of student textbooks. This fund allows for the accumulation of revenue to support the six-year textbook adoption cycle, as some adoptions are much costlier than others. This fund is supported by both state funds and funds transferred from the school operating fund.

Proprietary Fund – Enterprise Fund
Proprietary funds are used to account for activities that receive significant support from fees and charges. The Enterprise Fund classification of proprietary funds must be used when there is a pricing policy that fees and charges are set to recover costs.

School Nutrition Fund is an enterprise fund. This type of fund is for programs that operate like a business. The school nutrition program is a self-supporting program that uses resources from federal, state, and the sale of food to support its operational needs.

Revenue Summary
School Operating (Fund 205)

The school's operating budget is comprised of three major revenue sources: transfers from the local government, state funding, and other local revenue. New for 2020 budget year, a Grants/Donations fund was approved by the school board. The fund will help with the required ESSA reporting. All donations including local, state, and federal grants are quantified through the fund.



Local Support (Level Funded)
The support from our local governing body, The Fauquier County Board of Supervisors, is our primary source of revenue. The Fauquier County Board of Supervisors appropriates local funds for providing public education each year. The minimum level of funding is determined by the state, whereby, the local composite index is applied to the per-pupil amounts determined by the state for the Standards of Quality. The Board of Supervisors provides an appropriation in excess of the state minimum requirements. This transfer constitutes the largest portion of funding for the school division (*approximately 61.5 % of the total budget*).

The majority of the Fauquier County Board of Supervisors' revenue is generated from general property taxes, $150 million or 72% of the total budget of $209 million. Of the county's total budget, the school division is receiving $95.8 million in FY 2023. The support from the local governing board is $2.7 million more than the previous year due to the agreed upon 5% salary increase. The above graph shows the adopted budget funding history of the local transfer.

Other Revenue ($224,915 thousand net decrease)
Other local miscellaneous revenues consist of numerous revenue sources and includes monies received from items such as tuitions, student parking, activity fees and other minor fees. Revenues expected are mainly from E-Rate, community facility usage, and school supported salary reimbursements.

State Support ($8.0 million net increase)
The primary categories of state revenues for Fauquier County Public Schools are: state sales tax, Standards of Quality (SOQ) funding, incentive programs funding, categorical programs funding and lottery-funded programs. State funding for FY 2023 increases from the previous year due to a lower local composite index, increase in ADM, and General Assembly passing a budget with additional school funding. The FY 2023 ADM projection is 10,630 compared to FY 2022 ADM of 10,102. The local composite index (LCI) for Fauquier County is .5824 which is .0055 less than the FY 20-22 biennium. Fauquier County's LCI is one of the highest in the state, 21st out of 140 Virginia school systems.

Revenue Detail

Standards of Quality (SOQ) Programs Funding

The SOQ prescribe the minimum foundation program that all public schools in Virginia must meet. State funds assist in implementing the SOQs established by the General Assembly. This funding is based on a per pupil amount determined by the General Assembly, multiplied by the school district's average daily membership (ADM), which is equalized by a factor known as the local composite index (LCI).

The LCI combines three separate measures of local fiscal capacity or the localities ability to pay (assessed value of real property, adjusted gross income, and taxable retail sales) into a single index and is recalculated with each biennial budget. The FY 2022-2024 composite index for Fauquier County Public Schools is .5824, which results in SOQ state aid per pupil of .4176. The FY 2022-2024 biennium LCI is a decrease over the FY 2020 - 2022 LCI of .5879. A decrease in the LCI for a locality requires the locality to pick up less of the required per pupil funding and the state to fund more.

The accurate projection of student enrollment is critical in the development of the revenue budget. The FY 2023 revenue budget is based on a projected student Average Daily Membership (ADM) of 10,630 as determined by VDOE. This is an increase from the actual FY 2022 ADM of 10,102.

SOQ Programs	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Changed
Basic Aid Entitlement	21,460,790	23,880,538	2,419,748	11.28%
Sales Tax	13,389,163	15,736,848	2,347,685	17.53%
Vocational Education	557,888	691,165	133,277	23.89%
Gifted Education	224,821	249,345	24,524	10.91%
Special Education	3,110,017	2,703,418	(406,599)	-13.07%
Prevention, Intervention and Remediation	412,171	476,816	64,645	15.68%
VRS Retirement	3,097,527	3,324,592	227,065	7.33%
Social Security	1,328,107	1,426,074	97,967	7.38%
Group Life Insurance	95,757	100,612	4,855	5.07%
English as a Second Language	440,946	608,721	167,775	38.05%
Remedial Summer School	17,000	87,235	70,235	413.15%
Total-SOQ Programs	**44,134,187**	**49,285,364**	**5,151,177**	**11.67%**

State Sales and Use Tax

One and one eighth cent of the Virginia State Sales and Use Tax is allocated by the State to public schools and is distributed based on the number of school age children residing in each locality. The school-age population is established by the Weldon Cooper Center for Public Service, Demographics and Workforce Group. Fauquier County Public Schools is projected to receive $15.7 million, which is in increase of 17.53% from the FY 2022 adopted budget. The estimate of sales tax is provided from the Department of Taxation.

Incentive Programs Funding

Incentive-based payments from the state are not required by law but are intended to target resources for specific student or school needs statewide. In order to receive funding from this category, each

school division must provide certification to the state that they will meet the requirements that are unique to each category and agree to provide a local match, based on the LCI.

Revenue Detail

Most of the programs that were incentive-based programs are now funded by the state using lottery funding. The Virginia Preschool Initiative (VPI) remains an on-going incentive program.

Incentive Programs	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Changed
Compensation Supplement	-	1,591,988	1,591,988	0
At-Risk			-	
Virginia Preschool Initiative	$ 329,165	$ 444,758	115,593	35.12%
No Loss Funding	2,126,543		(2,126,543)	-100.00%
Community Provider Add-on Funds-Mixed D	30,000		(30,000)	-100.00%
Grocery Tax Hold Harmless		$ 537,245	537,245	0.00%
Rebenchmarking Hold Harmless		$ 2,169,410	2,169,410	0.00%
Total- Incentive Programs	**2,485,708**	**4,743,401**	**2,257,693**	**0.91**

Categorical Programs Funding

The various categorical programs focus on particular state obligations. Regulations typically drive the funding of these programs. Homebound education is the one program, which the school-operating fund, receives funds. The funding for this categorical program is increasing in FY 2023 by $116 or (1.34%). The increase in homebound is due to anticipated number of hours that the state projects teachers will be employed to provide homebound instruction to eligible children, since the state reimburses a portion of the hourly rate.

Categorical Programs	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Changed
Homebound	8646	8762	116	1.34%

Lottery Funded Programs

The funds for these programs are generated from lottery proceeds. This could be problematic since lottery proceeds can vary dramatically from year to year.

Lottery-Funded Programs	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Changed
Foster Care	$ 57,069	$ 34,106	$ (22,963)	-40.24%
At-Risk	$ 409,775	$ 878,756	$ 468,981	114.45%
Early Reading Intervention	$ 141,093	$ 556,145	$ 415,052	294.17%
Mentoring Teaching Program	$ 9,455		$ (9,455)	-100.00%
K-3 Primary Class Size Reduction	$ 268,474	$ 306,765	$ 38,291	14.26%
SOL Algebra Readiness	$ 56,070	$ 62,480	$ 6,410	11.43%
Project Graduation	$ 13,421	$ 13,106	$ (315)	-2.35%
Alternative Education	$ 182,511	$ 231,356	$ 48,845	26.76%
ISAEP	$ 16,772	$ 16,224	$ (548)	-3.27%
Special Education-Regional Tuition	$ 718,133	$ 667,177	$ (50,956)	-7.10%
Career and Technical Education	$ 114,839	$ 118,556	$ 3,717	3.24%
Vocational Equipment	$ 48,000		$ (48,000)	-100.00%
Infrastructure and Operations per pupil allocation	$ 1,622,033	$ 1,773,703	$ 151,670	9.35%
Total- Lottery Funded Program	**$ 3,657,645**	**$ 4,658,374**	**$ 1,000,729**	**27.36%**

Other Miscellaneous State Revenues

While the state has five primary types of state revenues, there are various miscellaneous state revenues. The other miscellaneous state revenues that Fauquier County Public Schools receive are projected to increase based on historical trend.

Other State Funding	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Changed
Industry Certification	30,000	30,000	-	0
National Board Certificaiton	42,500	42,500	-	0.00.
School Medicaid Reimbursements	130,000	181,000	51,000	39.23%
Career Switcher Mentoring	2,000	2,000	-	0.00%
Work Place Readiness	5,000	2,600	(2,400)	-48.00%
Miscellaneous Revenue	389,780		(389,780)	-100.00%
Total- Other State Funds	**599,280**	**258,100**	**(341,180)**	**-56.93%**

Revenue Detail

Federal Revenue

Federal Revenue is described under the new Grants/Donations fund.

Other Local Revenue

Other local revenues consist of numerous sources such as tuition, student activity fees, music equipment rental fees, out-of-county student tuition, and other minor fees.

Other Local Revenue	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Changed
Field Trips	28,000	15,000	(13,000)	-46.43%
Licensure Fees Collected	3,000	-	(3,000)	-100.00%
FOIA Admin. Fee	150	150	-	0.00%
Local Donations	-	-	-	0.00%
FLEX Program	6,000		(6,000)	-100.00%
P Card Rebate	10,000	18,500	8,500	85.00%
Rebates & Refunds	5,000	5,000	-	0.00%
School Supported Salary	170,000	125,000	(45,000)	-26.47%
Music Instrument Fees	13,000	13,000	-	0.00%
Loss/Damage to School Property	150	15,000	14,850	9900.00%
Miscellaneous School Charge	2,500	352	(2,148)	-85.92%
School Activity Fees	122,000	100,330	(21,670)	-17.76%
High School Parking Fees	80,000	85,000	5,000	6.25%
E-Rate Rebate	137,860	280,000	142,140	103.10%
Typical Peers	20,000	25,000	5,000	25.00%
Middle School Activities	60,000	12,000	(48,000)	-80.00%
Local Grants	200,000	140,000	(60,000)	-30.00%
Student Tuition	10,000	20,000	10,000	100.00%
Summer School	6,000	6,000	-	0.00%
STEM Camp	30,000	18,500	(11,500)	-38.33%
Summer Quest - Local	15,000	16,000	1,000	6.67%
Summer Enrichment (Art Camp)	20,000	20,000	-	0.00%
Environmental Camp	3,000	-	(3,000)	-100.00%
Recovered Costs	5000	15000	10000	200%
Total- Local Revenue	**941,660**	**914,832**	**(26,828)**	**-2.85%**

FUND 205 -General Fund				*FY 2019*	*FY 2020*	*FY 2021*	*FY 2022*	*FY 2023*	*Amount*	*%*	
				Actual	*Actual*	*Actual*	*Adopted*	*Adopted*	*Changed*	*Change*	*Comments*
Revenues											
FAUQUIER COUNTY PUBLIC SCHOOLS' REVENUES						**10894 ADM**	**10103 ADM**				
LOCAL REVENUE											
	OTHER LOCAL REVENUE										
3205	183000	0004	Field Trips	$ 27,072	$ 12,181	$ 366	$ 28,000	$ 15,000	$ (13,000)	-46.43%	
3205	183000	0005	Licensure Fees Collected	$ -	$ -	$ -	$ 3,000	$ -	$ (3,000)	-100.00%	
3205	189900	0062	FOIA Admin. Fee	$ 138	$ 229	$ -	$ 150	$ 150	$ -	0.00%	
3205	189903	0001	Local Donations	$ 54,000	$ -	$ -	$ -		$ -		Moved to fund 203
3205	189903	0002	FLEX Program	$ 17,500	$ 865	$ -	$ 6,000		$ (6,000)	-100.00%	4-205-061129
3205	189913	0030	P Card Rebate	$ 2,367	$ 9,253	$ 18,508	$ 10,000	$ 18,500	$ 8,500	85.00%	Anticipated revenue
3205	189913	0001	Rebates & Refunds	$ 1,864	$ 19,793	$ 1,672	$ 5,000	$ 5,000	$ -	0.00%	
3205	189913	0002	School Supported Salary	$ 170,546	$ 92,669	$ 35,132	$ 170,000	$ 133,087	$ (45,000)	-21.71%	Community Facility Usage
3205	189913	0005	Music Instrument Fees	$ 13,360	$ 11,860	$ 4,610	$ 13,000	$ 13,000	$ -	0.00%	Increase due to history
3205	189913	0007	Loss/Damage to School Property	$ -	$ -	$ 413	$ 150	$ 15,000	$ 14,850	9900.00%	
3205	189913	0008	Miscellaneous School Charge	$ 580	$ 373	$ 5,891	$ 2,500	$ 352	$ (2,148)	-85.92%	Transcripts, etc.
3205	189913	0009	School Activity Fees	$ 118,805	$ 87,240	$ 300	$ 122,000	$ 100,330	$ (21,670)	-17.76%	Fees for band, athletics, etc.
3205	189913	0010	High School Parking Fees	$ 74,807	$ 78,261	$ -	$ 80,000	$ 85,000	$ 5,000	6.25%	$100 / Yr. / Pupil.
3205	189913	0012	Startalk Local	$ -	$ -	$ -	$ -		$ -		Moved to fund 203
3205	189913	0016	E-Rate Rebate	$ 296,346	$ -	$ 279,472	$ 137,860	$ 211,913	$ 74,053	53.72%	60% of Comcast
3205	189913	0020	Typical Peers	$ 12,150	$ 9,500	$ -	$ 20,000	$ 25,000	$ 5,000	25.00%	Program change
3205	189913	0021	Middle School Activities	$ 63,190	$ 25,140	$ 1,620	$ 60,000	$ 12,000	$ (48,000)	-80.00%	Intramurals & sports.
3205	189915	0010	Mental Health Association Grant	$ -	$ -	$ -	$ -		$ -		Moved to fund 203
3205	189915	0030	Local Grants	$ -	$ -	$ -	$ 200,000	$ 200,000	$ (200,000)	0.00%	Anticipated grants
3205	189915	0031	FRESH Grant	$ -	$ -	$ -	$ -		$ -	0.00%	Moved to fund 203
3205	189915	0032	Project Comm. Engagement Bus-Grant	$ -	$ -	$ -	$ -		$ -	0.00%	Moved to fund 203
3205	189915	0033	VA Early Childhood Foundation Grant	$ -	$ -	$ -	$ -		$ -	0.00%	Moved to fund 203
3205	189915	0034	LAMP Grant	$ -	$ -	$ -	$ -		$ -	0.00%	Moved to fund 203
3205	189915	0035	Apple CU - HR New Teacher Grant	$ -	$ -	$ -	$ -		$ -	0.00%	Moved to fund 203
3205	189915	0036	FCPS-Equity Focus	$ -	$ -	$ -	$ -		$ -	0.00%	Moved to fund 203
3205	189915	0037	YADAPP	$ -	$ -	$ -	$ -		$ -	0.00%	Moved to fund 203
3205	189913	0022	Transitions Fundraising	$ 503	$ 287	$ 12,077	$ -		$ -		Funds raised through sales for student programs
3205	191000	0004	Student Tuition	$ 42,262	$ 9,138	$ -	$ 10,000	$ 20,000	$ 10,000	100.00%	Out of County Students
3205	191000	0007	Summer School	$ 6,894	$ 3,725	$ -	$ 6,000	$ 6,000	$ -	0.00%	Program 600
3205	191000	0009	STEM Camp	$ 4,345	$ 26,361	$ 18,680	$ 30,000	$ 18,500	$ (11,500)	-38.33%	Program 610
3205	191000	0010	Summer Quest - Local	$ 8,890	$ 9,375	$ -	$ 15,000	$ 16,000	$ 1,000	6.67%	Program 420
3205	191000	0011	Summer Enrichment (Art Camp)	$ 22,173	$ -	$ -	$ 20,000	$ 20,000	$ -	0.00%	Program 410
3205	191000	0012	Environmental Camp	$ 2,138	$ -	$ -	$ 3,000	$ -	$ (3,000)	-100.00%	Program 640
			Subtotal	*$ 939,928*	*$ 396,250*	*$ 378,740*	*$ 941,660*	*$ 914,832*	$ (234,915)	-2.85%	*Grants transferred to Fund 203*
	RECOVERED COST									#DIV/0!	
3205	192000	0020	Recovered Costs	$ 17,777	$ 9,528	$ 2,318	$ 5,000	$ 15,000	$ 10,000	200.00%	Increase due to history
			Subtotal	*$ 17,777*	*$ 9,528*	*$ 2,318*	*$ 5,000*	*$ 15,000*	$ 10,000	200.00%	

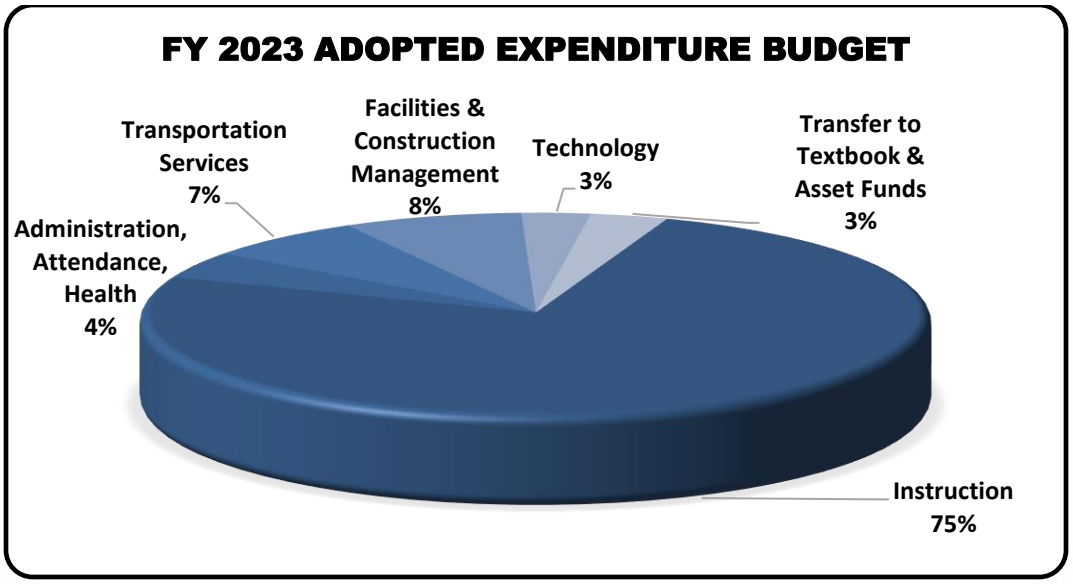
	NON-REVENUE RECEIPTS												
3205	411000	0010	Insurance Recoveries	$ -	$ -	$ -	$ -	$ -	$ -			
			Subtotal	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	$ -			
			Total Local	**$ 957,705**	**$ 405,778**	**$ 381,058**	**$ 946,660**	**$ 929,832**	**$ (224,915)**	**-1.78%**		
STATE REVENUE												
	SOQ PROGRAMS			**Changes in State Revenue are from the VDOE template and based on ADM**								
3205	242000	0002	Basic Aid Entitlement	$ 20,899,063	$ 20,510,540	$ 21,203,849	$ 21,460,790	$ 23,880,538	$ 2,419,748	11.28%		
3205	242000	0001	Sales Tax	$ 12,865,929	$ 13,855,188	$ 15,086,934	$ 13,389,163	$ 15,736,848	$ 2,347,685	17.53%		
3205	242000	0017	Vocational Education	$ 523,185	$ 521,866	$ 558,590	$ 557,888	$ 691,165	$ 133,277	23.89%		
3205	242000	0007	Gifted Education	$ 216,930	$ 216,384	$ 225,103	$ 224,821	$ 249,345	$ 24,524	10.91%		
3205	242000	0012	Special Education	$ 3,028,519	$ 3,020,885	$ 3,109,761	$ 3,110,017	$ 2,703,418	$ (406,599)	-13.07%		
3205	242000	0008	Prevention, Intervention and Remediation	$ 370,058	$ 364,882	$ 412,690	$ 412,171	$ 476,816	$ 64,645	15.68%		
3205	242000	0023	VRS Retirement	$ 2,807,335	$ 2,804,502	$ 3,080,581	$ 3,097,527	$ 3,324,592	$ 227,065	7.33%		
3205	242000	0021	Social Security	$ 1,271,808	$ 1,272,845	$ 1,321,440	$ 1,328,107	$ 1,426,074	$ 97,967	7.38%		
3205	242000	0025	Group Life Insurance	$ 85,071	$ 84,856	$ 91,709	$ 95,757	$ 100,612	$ 4,855	5.07%		
3205	242000	0099	English as a Second Language	$ 311,498	$ 317,648	$ 399,513	$ 440,946	$ 608,721	$ 167,775	38.05%		
3205	242000	0004	Remedial Summer School	$ 16,147	$ 15,549	$ 249,300	$ 17,000	$ 87,235	$ 70,235	413.15%		
			Subtotal	*$ 42,395,543*	*$ 42,985,145*	*$ 45,739,470*	*$ 44,134,187*	*$ 49,285,364*	$ 5,151,177	*11.67%*		
	LOTTERY FUND PROGRAMS											
3205	242000	0060	Algebra Readiness	$ 47,191	$ 47,999	$ 54,517	$ 56,070	$ 62,480	$ 6,410	11.43%		
3205	242000	0072	Alternative Education	$ 165,788	$ 178,298	$ 178,123	$ 182,511	$ 231,356	$ 48,845	26.76%	Portion to Rappahannock Co	
3205	242000	0065	At-Risk	$ 191,494	$ 211,331	$ 323,353	$ 409,775	$ 878,756	$ 468,981	114.45%		
3205	242000	0028	Early Reading Intervention	$ 107,792	$ 146,384	$ 141,093	$ 141,093	$ 556,145	$ 415,052	294.17%		
3205	242000	0056	ISAEP	$ 16,710	$ 16,773	$ 16,773	$ 16,772	$ 16,224	$ (548)	-3.27%		
3205	242000	0090	Mentor Teaching Program	$ 13,207	$ 10,744	$ 9,455	$ 9,455	$ -	$ (9,455)	-100.00%		
3205	242000	0050	Infrastructure & Operations Per Pupil Fund	$ -	$ -		$ 1,622,033	$ -	$ (1,622,033)	-100.00%		
3205	242000	0075	Primary Class Size (K-3)	$ 177,975	$ 178,571	$ 268,180	$ 268,474	$ 306,765	$ 38,291	14.26%		
3205	242000	0078	Project Graduation Academic Grant	$ 11,020	$ 11,882	$ 13,421	$ 13,421	$ 13,106	$ (315)	-2.35%		
3205	242000	0005	Regular Foster Children	$ -	$ 9,007	$ 19,029	$ 57,069	$ 34,106	$ (22,963)	-40.24%		
3205	242000	0059	Sp Ed - Foster Children	$ -	$ 23,687	$ 58,466	$ -	$ -	$ -			
3205	242000	0048	Special Education - Regional Programs	$ 337,991	$ 711,747	$ 683,494	$ 718,133	$ 667,177	$ (50,956)	-7.10%		
3205	242000	0051	Supplemental Lottery Per Pupil Alloc.	$ 1,548,926	$ 1,552,913	$ 1,738,375	$ -	$ 1,773,703	$ 1,773,703			
3205	242000	0052	Vocational Equipment	$ 48,157	$ 25,810	$ 91,773	$ 48,000		$ (48,000)	-100.00%		
3205	242000	0042	Grocerry Tax Holdharmless					$ 537,245				
3205	242000	0043	Rebrenchmarkholdharlmess					$ 2,169,410				
3205	242000	0053	Career and Technical Education	$ 68,380	$ 89,029		$ 114,839	$ 118,556	$ 3,717	3.24%		
			Subtotal	*$ 2,734,631*	*$ 3,214,175*	*$ 3,596,052*	*$ 3,657,645*	*$ 7,365,029*	$ 3,707,384	*101.36%*		
	OTHER STATE FUNDS											
3205	242000	0058	Salary Supplement	$ -	$ 1,281,226	$ -	$ -	$ 1,591,988	$ 1,591,988			
3205	242000	0046	Homebound	$ 14,067	$ 13,097	$ 8,558	$ 8,646	$ 8,762	$ 116	1.34%		
3205	242000	0047	Community Provider Add-on Funds-Mixed	$ -	$ -	$ -	$ 30,000		$ (30,000)	-100.00%		
3205	242000	0054	CTE Equipment Schl Div High Demand	$ -	$ 20,164	$ 20,380	$ -		$ -			
3205	242000	0080	Industry Certification	$ 41,080	$ 29,544	$ 29,886	$ 30,000	$ 30,000	$ -	0.00%		
3205	242000	0081	CTE-STEM-H Industry Credentials	$ -	$ 8,066	$ 8,159	$ -		$ -			
3205	242000	0068	Miscellaneous Revenue	$ -	$ 255	$ 52,685	$ 389,780		$ (389,780)	-100.00%		

3205	242000	0079	National Board Certification	$ 50,000	$ 42,500	$ 37,500	$ 42,500	$ 42,500	$ -	0.00%	Decrease in participation
3205	242000	0030	School Medicaid Reimbursement	$ 129,785	$ 298,396	$ 181,096	$ 130,000	$ 181,000	$ 51,000	39.23%	Decrease in reimbursable exp.
3205	242000		No Loss Funding	$ -	$ -	$ 1,843,137	$ 2,126,543	$ -	$ (2,126,543)	-100.00%	
3205	242000	0092	Summer Quest	$ 12,264	$ 12,264	$ -	$ -		$ -		
3205	242000	0091	Career Switcher Mentoring	$ 2,000	$ 3,000	$ 1,000	$ 2,000	$ 2,000	$ -	0.00%	
3205	242000	0093	Workplace Readiness Skills Asmt	$ 3,237	$ 1,810	$ 2,600	$ 5,000	$ 2,600	$ (2,400)	-48.00%	
3205	242000	0040	COVID-19 Relief Payments	$ -	$ -	$ 143,793	$ -		$ -		
3205	242000	0033	Virginia Preschool Initiative	$ 256,203	$ 259,366	$ 176,337	$ 329,165	$ 444,758	$ 115,593	35.12%	
3205	242000		Bonus Payment	$ -	$ -	$ -			$ -		$500,094 If 2% Bonus is given
3205	242000	0069	VTSS-PBIS	$ 71,571	$ -	$ -			$ -		
			Subtotal	*$ 580,207*	*$ 1,969,687*	*$ 2,505,132*	*$ 3,093,634*	*$ 2,303,608*	$ (790,026)	*-25.54%*	
			Total State	**$ 45,710,382**	**$ 48,169,007**	**$ 51,840,654**	**$ 50,885,466**	**$ 58,954,001**	**$ 8,068,535**	**15.86%**	
FEDERAL REVENUE											
3205	332000	0008	Forest Rescue Payment	$ 2,793	$ -				$ -	0.00%	Transferred to Fund 203
3205	332000	0036	Pre-School Incentive	$ -	$ -				$ -	0.00%	Transferred to Fund 203
3205	332000	0038	ROTC Grant	$ -	$ -				$ -	0.00%	Transferred to Fund 203
3205	332000	0062	Star Talk Grant	$ -	$ -				$ -	0.00%	Transferred to Fund 203
3205	332000	0002	Title I	$ -	$ -				$ -	0.00%	Transferred to Fund 203
3205	332000	0039	Title II, Part A	$ -	$ -				$ -	0.00%	Transferred to Fund 203
3205	332000	0029	Title III, Part A	$ -	$ -				$ -	0.00%	Transferred to Fund 203
3205	332000	0003	Title IV, Student Supp. & Enrichment	$ -	$ -				$ -	0.00%	Transferred to Fund 203
3205	332000	0019	Title VI-B	$ -	$ -				$ -	0.00%	Transferred to Fund 203
3205	332000	0060	Title VI-B - Special Funds	$ -	$ -				$ -	0.00%	Transferred to Fund 203
3205	332000	0065	Project Aware	$ -	$ -				$ -	0.00%	Transferred to Fund 203
3205	332000	0070	VTSS-PBIS	$ -	$ -				$ -	0.00%	Transferred to Fund 203
3205	332000	0024	Vocational Ed.-Carl Perkins Grant	$ -	$ -				$ -	0.00%	Transferred to Fund 203
			Total Federal	**$ 2,793**	**$ -**	**$ -**	**$ -**		$ -	**0.00%**	Transferred to Fund 203
TRANSFERS											
3205	415000	0100	Transfer from General Fund	$ 89,243,899	$ 91,615,747	$ 88,092,261	$ 93,091,478	$ 95,803,591	$ 2,712,113	2.91%	Local funding
3205	415000	0100	Transfer from CIP Fund					$ 3,000,000	$ 3,000,000		
3205	415000	0100	Transfer from General Fund for security	$ -	$ -	$ -	$ -		$ -		Local funding for Security
3205	415000	0201	Transfer from Asset Fund	$ 5,000	$ 68,690	$ 38,407	$ -	$ -	$ -		
3205	415000	0203	Transfer from Grant Fund			$ 13,000			$ -		
			Total Transfer	**$ 89,248,899**	**$ 91,684,437**	**$ 88,143,668**	**$ 93,091,478**	**$ 98,803,591**	**$ 5,712,113**	**6.14%**	**Total local funds approved by County BOS**
			Total School Fund Revenue	***$ 135,919,779***	***$ 140,259,222***	***$ 140,365,380***	***$ 144,923,604***	***$ 158,687,224***	***$ 13,763,620***	9.50%	
			Fund 203	*$ -*	*$ -*		*$ 946,660*				
			Total Fund 205 & 203	**$ 135,919,779**	**$ 140,259,222**	**$ 140,365,380**	**$ 145,870,264**	**$ 158,687,224**	**$ 13,763,620**		

Expenditure Summary

School Operating (Fund 205)

The Operating Budget (Fund 205) is comprised of six major categories: Instruction; Administration, Attendance and Health; Pupil Transportation; Operations and Maintenance; Technology, and Debt Service and Fund Transfers.



Instruction

Programs and services dealing directly with the interaction between teachers and students are included in this category. Also, included in the instruction category are the activities associated with curriculum development and instruction staff training.

Administration, Attendance and Health

Activities concerned with establishing and administering policy for operating the school division. These include Board Services, Office of the Superintendent, Administrative Services, Fiscal Services, Data Services and Health Services.

Pupil Transportation

Activities associated with transporting students to and from school and on other trips related to school activities.

Operations and Maintenance

Activities concerned with keeping buildings open, comfortable and safe for use and keeping the grounds, buildings, and equipment in effective working condition.

Technology

Services involving the use of technology for instructional, public information, or any other use are reported in this category.

Debt Service and Fund Transfers

Transactions concerned with debt service payments and certain transfers of monies from one fund to another. Debt service payments are no longer made through the School Operating Fund, as they are made directly by the local governing body on behalf of the school division. The three fund transfers that the school division routinely makes are to the School Asset Fund, School Nutrition Fund and the School Textbook Fund.

Expenditure Detail

Expenditure trends for the School Operating Fund are more easily discussed when the fund is viewed by type of expenditure.

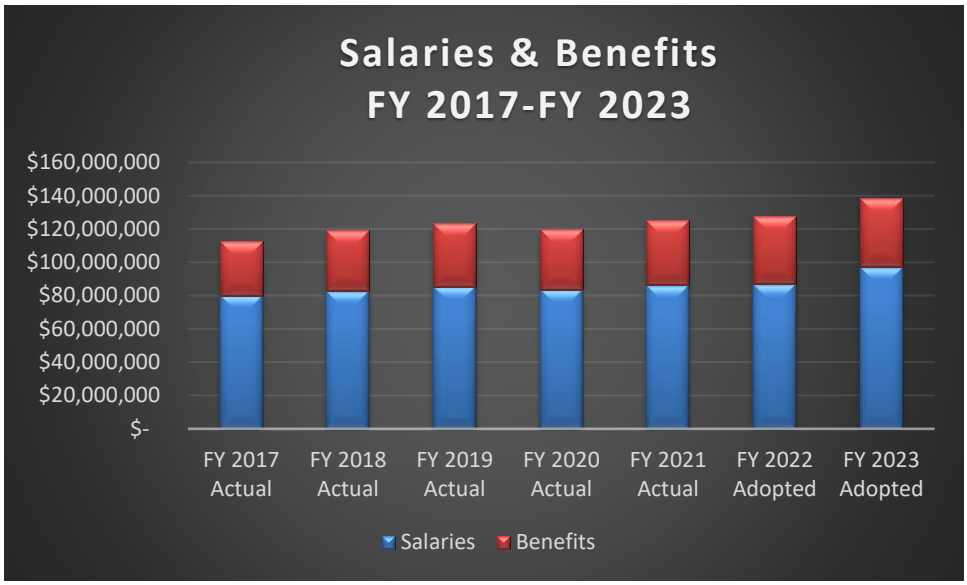
Expenditures by Category

Expenditures Category	FY 2022 Adopted	FY 2023 Proposed	Amount Change	% Chg	% of Total
Instruction	$109,027,524	$116,715,649	$7,688,125	7.05%	74.97%
Admin, Attendance & Health	6,246,392	7,747,741	$1,501,349	24.04%	4.98%
Pupil Transportation	9,931,182	10,712,110	$780,928	7.86%	6.88%
Operations and Maintenance	10,915,060	12,104,817	$1,189,757	10.90%	7.78%
Technology	4,210,110	4,525,542	$315,432	7.49%	2.91%
Fund Transfers / Other	4,733,336	3,881,566	($851,770)	-18.00%	2.49%
Total:	**$145,063,604**	**$155,687,425**	**$10,623,821**	**7.32%**	**100%**

**The chart above is Fund 205 (School Operating) only without Fund 203 (Grants/Restricted)*

Salaries and Benefits

With the 2023 Proposed Budget the School Board continued with the implementation of their first priority - compensation to workforce. The package included the increases to fulfill the Boards goal of 100% of market. The budget incorporated a 5% increase to all staff, addressed compression for all staff, and $15 minimum per hour. The final budget included an increase in the cost of health insurance of 6.4%. The health insurance increase was passed on to the employees.



Expenditure Detail

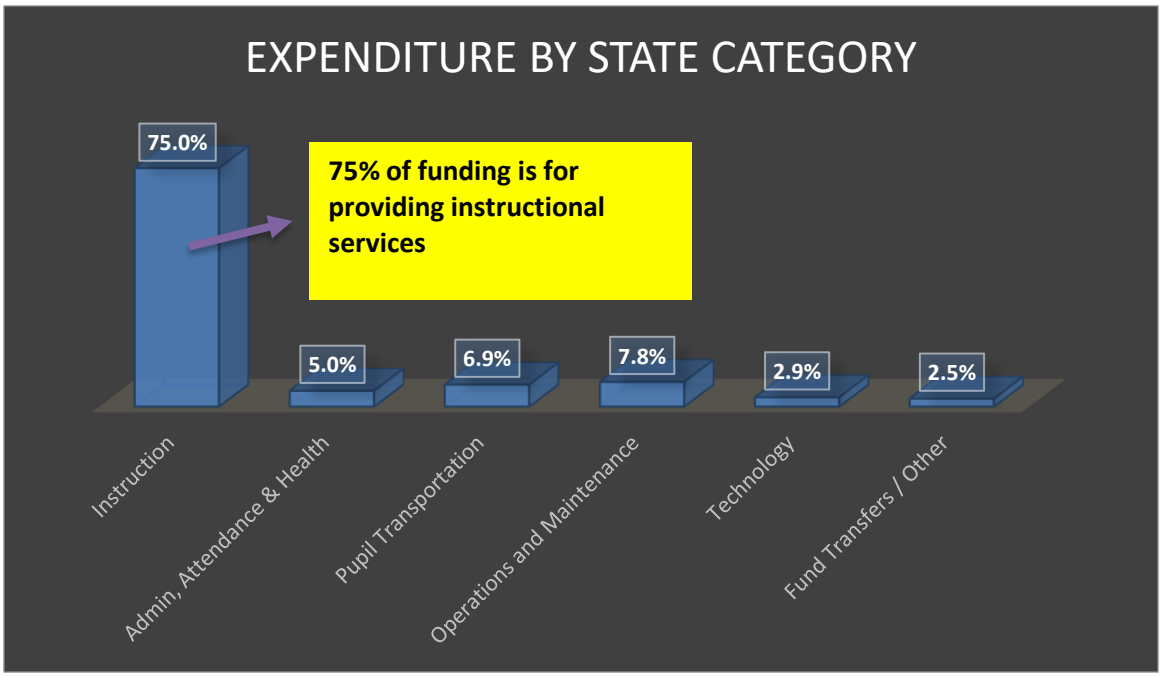
Staffing
The school board adopted a total 1929.3 Full-Time Equivalent (FTE) for FY 2023. Controlling this number is an important part of the budget process year-round because salaries and benefits combined represent 87.3% of total expenditures.

Operating
This year, the school division made over $3,000,000 in total reductions including not filling 27 positions. In FY 23 the adopted budget included a new benefit "Other Post-Employment Benefits" (OPEB). This will give those that have dedicated at least 15 years to FCPS additional reduction in their health insurance upon retirement.

Capital Outlay
Capital outlay expenditures were also adjusted to provide support of maintaining our aging buildings and school infrastructure. In addition, these funds will provide capacity for planning and future capital needs.

Fund Transfers
Monies are transferred from the School Operating Fund to the Textbook Fund and the Asset Replacement Fund. In FY 2020 & FY 2021, a transfer was made to the Nutrition Fund to maintain a balanced budget. No transfer is needed in FY 2023.

Below is a summary for of the FY 2023 Adopted Budget by State Category:



**All information is this section above is Fund 205 (School Operating) only without Fund 203 (Grants/Restricted)*

BRADLEY ELEMENTARY

						FY 2019 Actual	*FY 2020 Actual*	*FY 2021 Actual*	*FY 2022 Adopted*	*FY2023 Adopted*	*Amount Changed*	*% Change*	*Comments*
Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 374													
Instruction - Regular													
Salaries													
4205	61100	1120	201	100	Instructional	$ 1,385,622	$ 1,451,768	$ 1,273,454	$ 1,335,466	$ 1,604,999	$ 269,533	20.18%	
4205	61100	1151	201	100	Instructional Assistant	$ 121,146	$ 113,297	$ 69,761	$ 88,033	$ 96,328	$ 8,295	9.42%	
4205	61100	1620	201	100	Supplements	$ 5,212	$ 4,484	$ 4,200	$ 8,253	$ 8,253	$ -	0.00%	
4205	61100	1660	201	100	Bonus	$ 1,703	$ -	$ 30,584	$ -		$ -	0.00%	
					Subtotal	$ 1,513,683	$ 1,569,550	$ 1,377,999	$ 1,431,752	$ 1,709,580	$ 277,828	19.40%	
Benefits													
4205	61100	2100	201	100	FICA	$ 112,627	$ 117,162	$ 102,187	$ 109,542	$ 130,783	$ 21,241	19.39%	7.65%
4205	61100	2210	201	100	VRS - Plan 1 & 2	$ 187,175	$ 191,145	$ 173,498	$ 160,613	$ 278,363	$ 117,750	73.31%	16.62%
4205	61100	2220	201	100	VRS - Hybrid Plan	$ 46,593	$ 50,351	$ 44,620	$ 71,588		$ (71,588)	-100.00%	5.00%
4205	61100	2212	201	100	VRS - Retiree Health Ins	$ 17,906	$ 18,482	$ 15,880	$ 16,917	$ 20,266	$ 3,349	19.80%	1.21%
4205	61100	2310	201	100	HMP	$ 286,200	$ 297,540	$ 278,478	$ 279,942	$ 242,792	$ (37,150)	-13.27%	$10,767 per FT employee
4205	61100	2400	201	100	Group Life Insurance	$ 19,547	$ 20,176	$ 18,121	$ 21,526	$ 25,793	$ 4,267	19.82%	1.54%
4205	61100	2510	201	100	Disability Ins	$ 782	$ 766	$ 640	$ 592	$ 670	$ 78	13.18%	0.27%
4205	61100	2720	201	100	Workers Comp.	$ 4,261	$ 4,263	$ 3,769	$ 4,023	$ 4,690	$ 667	16.58%	0.28%
					Subtotal	$ 675,090	$ 699,885	$ 637,192	$ 664,743	$ 703,357	$ 38,614	5.81%	
Other Expenditures													
4205	61100	3000	201	100	Purchased Services	$ 670	$ 1,981	$ 948	$ 1,000	$ 1,000	$ -	0.00%	
4205	61100	3500	201	100	Printing & Binding								
4205	61100	3520	201	100	Organizational Memberships								
4205	61100	5400	201	100	Leases & Rentals-Copiers	$ 11,900	$ 11,900	$ 11,900	$ 7,991	$ 11,900	$ 3,909	48.92%	
4205	61100	5401	201	100	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -		
4205	61100	5500	201	100	Travel								
4205	61100	5510	201	100	Mileage (local only)								
4205	61100	6000	201	100	Materials & Supplies	$ 29,287	$ 11,611	$ 18,642	$ 21,667	$ 20,000	$ (1,667)	-7.69%	Additional funds replacing consumable fees.- Rennaissance Reading
4205	61100	6002	201	100	Food Supplies								
4205	61100	6012	201	100	Books & Subscriptions								
4205	61100	6025	201	100	Computer Supplies	$ 4,221	$ 2,159	$ 2,857	$ -	$ 2,500	$ 2,500	100.00%	
4205	61100	6030	201	100	Instructional Material								
4205	61100	6040	201	100	Software/Online Content								
4205	61100	6047	201	100	Furniture & Equipment								
4205	61100	6050	201	100	Computer Hardware	$ 817	$ 3,826	$ 5,250	$ 15,840	$ 1,000	$ (14,840)	-93.69%	Intervention Funds (moved back to instruction budget)
					Subtotal	$ 46,895	$ 31,477	$ 39,597	$ 46,498	$ 36,400	$ (10,098)	-21.72%	
Instruction - Special													
Salaries													
4205	61100	1120	201	200	Instructional	$ 330,297	$ 344,870	$ 400,825	$ 394,656	$ 321,962	$ (72,694)	-18.42%	
4205	61100	1151	201	200	Instructional Assistant	$ 126,455	$ 117,106	$ 124,996	$ 125,766	$ 116,629	$ (9,137)	-7.27%	
4205	61100	1130	201	200	Behavior Interventionist					$ 58,270		100.00%	
4205	61100	1660	201	200	Bonus	$ 542	$ -	$ 17,456	$ -		$ -	0.00%	
					Subtotal	$ 457,294	$ 461,976	$ 543,277	$ 520,422	$ 496,861	$ (23,561)	-4.53%	
Benefits											$ -	0.00%	
4205	61100	2100	201	200	FICA	$ 32,382	$ 32,616	$ 38,935	$ 39,821	$ 38,010	$ (1,811)	-4.55%	7.65%
4205	61100	2210	201	200	VRS - Plan 1 & 2	$ 58,664	$ 56,668	$ 54,190	$ 60,481	$ 82,578	$ 22,097	36.54%	16.62%
4205	61100	2220	201	200	VRS - Hybrid Plan	$ 13,195	$ 15,964	$ 32,301	$ 26,021		$ (26,021)	-100.00%	5.00%
4205	61100	2212	201	200	VRS - Retiree Health Ins	$ 5,504	$ 5,558	$ 6,297	$ 6,305	$ 6,012	$ (293)	-4.65%	1.21%
4205	61100	2310	201	200	HMP	$ 133,560	$ 119,016	$ 123,768	$ 139,971	$ 110,360	$ (29,611)	-21.16%	$10,767 per FT employee
4205	61100	2400	201	200	Group Life Insurance	$ 6,069	$ 6,068	$ 6,973	$ 8,020	$ 7,652	$ (368)	-4.59%	1.54%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	2510	201	200	Disability Ins	$ 227	$ 238	$ 456	$ 209	$ 199	$ (10)	-4.78%	0.27%
4205	61100	2720	201	200	Workers Comp.	$ 1,187	$ 1,165	$ 1,352	$ 1,465	$ 1,391	$ (74)	-5.05%	0.28%
					Subtotal	$ 250,787	$ 237,294	$ 264,274	$ 282,293	$ 246,202	$ (36,091)	-12.78%	
Other Expenditures													
4205	61100	3499	201	200	Internal Transportation	$ -	$ -	$ -	$ -		$ -	0.00%	Field Trips
4205	61100	6000	201	200	Materials & Supplies	$ 1,648	$ 1,261	$ 370	$ -	$ 1,200	$ 1,200	100.00%	
4205	61100	6025	201	200	Computer Supplies	$ -	$ 94	$ 51	$ -	$ 94	$ 94	100.00%	
					Subtotal	$ 1,648	$ 1,355	$ 421	$ -	$ 1,294	$ 1,294	100.00%	
Instruction - Gifted													
Salaries													
4205	61100	1120	201	400	Instructional	$ 60,501	$ 68,148	$ 68,149	$ 68,149	$ 145,473	$ 77,324	113.46%	
4205	61100	1660	201	400	Bonus			$ 1,480			$ -	0.00%	
					Subtotal	$ 60,501	$ 68,148	$ 69,629	$ 68,149	$ 145,473	$ 77,324	113.46%	
Benefits													
4205	61100	2100	201	400	FICA	$ 4,581	$ 5,167	$ 5,277	$ 5,214	$ 11,129	$ 5,915	113.44%	7.65%
4205	61100	2210	201	400	VRS - Plan 1 & 2	$ 9,487	$ 10,686	$ 11,326	$ 7,920	$ 24,178	$ 16,258	205.30%	16.62%
4205	61100	2220	201	400	VRS - Hybrid Plan	$ -	$ -	$ -	$ 3,407		$ (3,407)	-100.00%	5.00%
4205	61100	2212	201	400	VRS - Retiree Health Ins	$ 726	$ 818	$ 825	$ 825	$ 1,760	$ 935	113.33%	1.21%
4205	61100	2310	201	400	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	$10,767 per FT employee
4205	61100	2400	201	400	Group Life Insurance	$ 793	$ 893	$ 913	$ 1,050	$ 2,240	$ 1,190	113.33%	1.54%
4205	61100	2510	201	400	Disability Ins	$ -	$ -	$ -	$ 27	$ 58	$ 31	114.81%	0.27%
4205	61100	2720	201	400	Workers Comp.	$ 157	$ 172	$ 177	$ 191	$ 407	$ 216	113.09%	0.28%
					Subtotal	$ 25,282	$ 27,653	$ 28,832	$ 29,401	$ 50,808	$ 21,407	72.81%	
Guidance Services													
Salaries													
4205	61210	1120	201	100	Instructional	$ 82,402	$ 84,222	$ 72,431	$ 84,223	$ 91,266	$ 7,043	8.36%	
4205	61210	1660	201	100	Bonus			$ 1,379			$ -	0.00%	
					Subtotal	$ 82,402	$ 84,222	$ 73,811	$ 84,223	$ 91,266	$ 7,043	8.36%	
Benefits													
4205	61210	2100	201	100	FICA	$ 6,113	$ 6,205	$ 5,289	$ 6,444	$ 6,982	$ 538	8.35%	7.65%
4205	61210	2210	201	100	VRS - Plan 1 & 2	$ 12,947	$ 13,206	$ 11,187	$ 9,787	$ 15,168	$ 5,381	54.98%	16.62%
4205	61210	2220	201	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 4,211		$ (4,211)	-100.00%	5.00%
4205	61210	2212	201	100	VRS - Retiree Health Ins	$ 991	$ 1,011	$ 814	$ 1,020	$ 1,104	$ 84	8.24%	1.21%
4205	61210	2310	201	100	HMP	$ 9,090	$ 19,836	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	$10,767 per FT employee
4205	61210	2400	201	100	Group Life Insurance	$ 1,082	$ 1,103	$ 902	$ 1,298	$ 1,405	$ 107	8.24%	1.54%
4205	61210	2510	201	100	Disability Ins	$ -	$ -	$ -	$ 34	$ 37	$ 3	8.82%	0.27%
4205	61210	1800	201	100	Payouts	$ 753	$ -	$ -	$ -	$ 256	$ 256	100.00%	
4205	61210	2720	201	100	Workers Comp.	$ 219	$ 218	$ 191	$ 236		$ (236)	-100.00%	0.28%
					Subtotal	$ 31,195	$ 41,579	$ 28,698	$ 33,797	$ 35,988	$ 2,191	6.48%	
Other Expenditures													
4205	61210	3000	201	100	Purchased Services	$ 235	$ 220	$ -	$ -	$ 200	$ 200	100.00%	
4205	61210	6000	201	100	Materials & Supplies	$ -	$ -	$ 169	$ 173		$ (173)	-100.00%	
					Subtotal	$ 235	$ 220	$ 169	$ 173	$ 200	$ 27	15.61%	
Library Services													
Salaries													
4205	61322	1122	201	100	Librarian	$ 75,845	$ 78,230	$ 78,230	$ 78,231	$ 88,043	$ 9,812	12.54%	
4205	61322	1140	201	100	Technical	$ 25,410	$ 25,918	$ 25,920	$ 25,920	$ 32,955	$ 7,035	27.14%	
4205	61322	1660	201	100	Bonus			$ 2,795			$ -	0.00%	
4205	61322	1800	201	100	Payouts	$ -	$ -	$ -	$ 5,000	$ 5,000	$ -	0.00%	
					Subtotal	$ 101,256	$ 104,148	$ 106,945	$ 104,151	$ 125,998	$ 21,847	20.98%	
Benefits													
4205	61322	2100	201	100	FICA	$ 7,454	$ 7,659	$ 8,001	$ 7,968	$ 9,256	$ 1,288	16.16%	7.65%
4205	61322	2210	201	100	VRS - Plan 1 & 2	$ 15,877	$ 16,330	$ 17,309	$ 12,102	$ 20,110	$ 8,008	66.16%	16.62%
4205	61322	2220	201	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 5,208		$ (5,208)	-100.00%	5.00%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61322	2212	201	100	VRS - Retiree Health Ins	$ 1,215	$ 1,250	$ 1,261	$ 1,261	$ 1,464	$ 203	16.10%	1.21%
4205	61322	2310	201	100	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 22,072	$ 538	2.50%	$10,767 per FT employee
4205	61322	2400	201	100	Group Life Insurance	$ 1,326	$ 1,364	$ 1,396	$ 1,605	$ 1,863	$ 258	16.07%	1.54%
4205	61322	2510	201	100	Disability Ins	$ -	$ -	$ -	$ 41	$ 48	$ 7	17.07%	0.27%
4205	61322	2720	201	100	Workers Comp.	$ 263	$ 263	$ 271	$ 293	$ 339	$ 46	15.70%	0.28%
					Subtotal	$ 45,217	$ 46,702	$ 48,866	$ 55,012	$ 55,152	$ 140	0.25%	
Other Expenditures													
4205	61322	3500	201	100	Printing & Binding								
4205	61322	6000	201	100	Materials & Supplies	$ 4,279	$ 4,259	$ 3,440	$ 3,450	$ 4,200	$ 750	21.74%	
					Subtotal	$ 4,279	$ 4,259	$ 3,440	$ 3,450	$ 4,200	$ 750	21.74%	
Office of the Principal													
Salaries													
4205	61410	1126	201	100	Principal	$ 103,967	$ 106,821	$ 106,576	$ 106,006	$ 121,547	$ 15,541	14.66%	
4205	61410	1127	201	100	Assistant Principal	$ 69,254	$ 80,526	$ 80,341	$ 79,911	$ 93,253	$ 13,342	16.70%	
4205	61410	1150	201	100	Clerical	$ 73,157	$ 74,973	$ 75,080	$ 74,679	$ 82,333	$ 7,654	10.25%	
4205	61410	1201	201	100	Overtime	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61410	1660	201	100	Bonus	$ 77	$ -	$ 5,658	$ -		$ -	0.00%	
4205	61410	1800	201	100	Payouts	$ -	$ 4,758	$ -	$ 5,000	$ 5,000	$ -	0.00%	
					Subtotal	$ 246,456	$ 262,320	$ 267,657	$ 260,596	$ 302,133	$ 41,537	15.94%	
Benefits													
4205	61410	2100	201	100	FICA	$ 18,312	$ 19,863	$ 19,866	$ 19,938	$ 22,731	$ 2,793	14.01%	7.65%
4205	61410	2210	201	100	VRS - Plan 1 & 2	$ 38,636	$ 40,970	$ 43,564	$ 30,284	$ 49,383	$ 19,099	63.07%	16.62%
4205	61410	2220	201	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 13,030		$ (13,030)	-100.00%	5.00%
4205	61410	2212	201	100	VRS - Retiree Health Ins	$ 2,957	$ 3,131	$ 3,172	$ 3,155	$ 3,595	$ 440	13.95%	1.21%
4205	61410	2310	201	100	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 44,144	$ 1,076	2.50%	$10,767 per FT employee
4205	61410	2400	201	100	Group Life Insurance	$ 3,228	$ 3,419	$ 3,513	$ 4,015	$ 4,576	$ 561	13.97%	1.54%
4205	61410	2510	201	100	Disability Ins	$ -	$ -	$ -	$ 104	$ 119	$ 15	14.42%	0.27%
4205	61410	2720	201	100	Workers Comp.	$ 643	$ 656	$ 683	$ 731	$ 832	$ 101	13.82%	0.28%
					Subtotal	$ 101,936	$ 107,712	$ 112,053	$ 119,325	$ 125,380	$ 6,055	5.07%	
Other Expenditures													
4205	61410	3000	201	100	Purchased Services	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61410	3500	201	100	Printing & Binding							0.00%	
4205	61410	3520	201	100	Organizational Memberships							0.00%	
4205	61410	5200	201	100	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61410	5210	201	100	Postal Services							0.00%	
4205	61410	5400	201	100	Leases & Rentals-Copiers	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61410	5401	201	100	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61410	5500	201	100	Travel	$ -	$ -	$ -	$ 250		$ (250)	-100.00%	
4205	61410	5800	201	100	Miscellaneous	$ -	$ 200	$ -	$ -	$ 200	$ 200	100.00%	
4205	61410	5510	201	100	Mileage (local only)							0.00%	
4205	61410	6000	201	100	Materials & Supplies	$ -	$ -	$ -	$ 742		$ (742)	-100.00%	
4205	61410	6002	201	100	Food Supplies							0.00%	
4205	61410	6012	201	100	Books & Subscriptions							0.00%	
4205	61410	6025	201	100	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61410	6040	201	100	Software/Online Content							0.00%	
4205	61410	6050	201	100	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ 200	$ -	$ 992	$ 200	$ (792)	-79.84%	
Health Services													
Salaries													
4205	62220	1131	201	000	School Nurse	$ 34,225	$ 29,529	$ 33,885	$ 33,633	$ 50,002	$ 16,369	48.67%	
4205	62220	1660	201	000	Bonus	$ -	$ -	$ 1,224	$ -		$ -	0.00%	
					Subtotal	$ 34,225	$ 29,529	$ 35,109	$ 33,633	$ 50,002	$ 16,369	48.67%	
Benefits													
4205	62220	2100	201	000	FICA	$ 2,621	$ 2,259	$ 2,683	$ 2,573	$ 3,825	$ 1,252	48.66%	7.65%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	62220	2210	201	000	VRS - Plan 1 & 2	$ -	$ -	$ -	$ 3,908	$ 8,310	$ 4,402	112.62%	16.62%
4205	62220	2220	201	000	VRS - Hybrid Plan	$ 4,892	$ 5,282	$ 5,590	$ 1,682		$ (1,682)	-100.00%	5.00%
4205	62220	2212	201	000	VRS - Retiree Health Ins	$ 374	$ 404	$ 407	$ 407	$ 605	$ 198	48.65%	1.21%
4205	62220	2310	201	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767		$ (10,767)	-100.00%	$10,767 per FT employee
4205	62220	2400	201	000	Group Life Insurance	$ 409	$ 441	$ 451	$ 518	$ 770	$ 252	48.65%	1.54%
4205	62220	2510	201	000	Disability Ins	$ 78	$ 80	$ 81	$ 13	$ 20	$ 7	53.85%	0.27%
4205	62220	2720	201	000	Workers Comp.	$ 89	$ 74	$ 88	$ 95	$ 140	$ 45	47.37%	0.28%
					Subtotal	$ 18,004	$ 18,458	$ 19,613	$ 19,963	$ 13,670	$ (6,293)	-31.52%	
Other Expenditures													
4205	62220	6000	201	000	Materials & Supplies	$ 678	$ 429	$ 145	$ 552	$ 400	$ (152)	-27.54%	
					Subtotal	$ 678	$ 429	$ 145	$ 552	$ 400	$ (152)	-27.54%	
Facilities Services								$ 54,866					
Salaries													
4205	64200	1180	201	000	Laborer	$ 121,954	$ 125,539	$ 110,937	$ 124,514	$ 94,052	$ (30,462)	-24.46%	
4205	64200	1201	201	000	Overtime	$ 1,743	$ 1,173	$ 951	$ 1,530	$ 1,530	$ -	0.00%	
4205	64200	1660	201	000	Bonus			$ 4,989			$ -	0.00%	
					Subtotal	$ 123,697	$ 126,713	$ 116,877	$ 126,044	$ 95,582	$ (30,462)	-24.17%	
Benefits													
4205	64200	2100	201	000	FICA	$ 8,952	$ 9,046	$ 8,478	$ 9,646	$ 7,312	$ (2,334)	-24.20%	7.65%
4205	64200	2210	201	000	VRS - Plan 1 & 2	$ 975	$ -	$ -	$ 2,541	$ 6,678	$ 4,137	162.83%	6.52%
4205	64200	2220	201	000	VRS - Hybrid Plan	$ 4,750	$ 5,939	$ 5,713	$ 6,302		$ (6,302)	-100.00%	5.00%
4205	64200	2212	201	000	VRS - Retiree Health Ins			$ 585		$ 743	$ 743	100.00%	
4205	64200	2310	201	000	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 22,072	$ (20,996)	-48.75%	$10,767 per FT employee
4205	64200	2400	201	000	Group Life Insurance	$ 1,589	$ 1,646	$ 1,504	$ 1,920	$ 1,448	$ (472)	-24.58%	1.54%
4205	64200	2510	201	000	Disability Ins	$ 592	$ 663	$ 593	$ 199	$ 150	$ (49)	-24.62%	0.59%
4205	64200	2720	201	000	Workers Comp.	$ 5,056	$ 5,718	$ 5,110	$ 3,141	$ 3,743	$ 602	19.17%	2.49%
					Subtotal	$ 60,074	$ 62,683	$ 63,240	$ 66,817	$ 42,146	$ (24,671)	-36.92%	
Other Expenditures													
4205	64200	3000	201	000	Purchased Services	$ -	$ -	$ 9,620	$ -		$ -	0.00%	
4205	64200	5100	201	000	Utilities	$ 99,477	$ 75,936	$ 76,685	$ 87,153	$ 84,000	$ (3,153)	-3.62%	Adjust for ESCO payment
					Subtotal	$ 99,477	$ 75,936	$ 86,305	$ 87,153	$ 84,000	$ (3,153)	-3.62%	
Security Services													
Salaries													
4205	64600	1142	201	000	Security	$ -	$ 15,574	$ 18,168	$ 34,000	$ 36,842	$ 2,842	8.36%	
					Subtotal	$ -	$ 15,574	$ 18,168	$ 34,000	$ 36,842	$ 2,842	8.36%	
Benefits													
4205	64600	2100	201	000	FICA	$ -	$ 1,191	$ 1,390	$ 2,601	$ 2,818	$ 217	8.34%	7.65%
4205	64600	2210	201	000	VRS - Plan 1 & 2	$ -	$ -	$ -	$ -	$ 291	$ 291	100.00%	7.10%
4205	64600	2212	201	000	VRS - Retiree Health Ins	$ -	$ -	$ -	$ -	$ 2,616	$ 2,616	100.00%	1.21%
4205	64600	2220	201	000	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -	0.00%	5.00%
4205	64600	2310	201	000	HMP	$ -	$ -	$ 10,314	$ 10,767		$ (10,767)	-100.00%	$10,767 per FT employee
4205	64600	2400	201	000	Group Life Insurance	$ -	$ -	$ -	$ -	$ 567	$ 567	100.00%	1.54%
4205	64600	2510	201	000	Disability Ins	$ -	$ -	$ -	$ -	$ 59	$ 59	100.00%	0.27%
4205	64600	2720	201	000	Workers Comp.	$ -	$ 39	$ 47	$ 96	$ 1,466	$ 1,370	1427.08%	0.28%
					Subtotal	$ -	$ 1,231	$ 11,751	$ 13,464	$ 7,817	$ (5,647)	-41.94%	
Other Expenditures													
4205	64600	3000	201	000	Purchased Services	$ -	$ -		$ 500		$ (500)	-100.00%	School Security Operational
4205	64600	5500	201	000	Travel	$ -	$ -	$ -	$ 250		$ (250)	-100.00%	School Security Operational
4205	64600	6000	201	000	Materials & Supplies	$ -	$ -	$ 1,195	$ 500	$ 550	$ 50	10.00%	School Security Operational
					Subtotal	$ -	$ -	$ 1,195	$ 1,250	$ 550	$ (700)	-56.00%	
					Total	***$ 3,980,310***	***$ 4,079,251***	***$ 3,955,259***	***$ 4,087,819***	***$ 4,461,501***	**$ 373,682**	**9.14%**	

BRUMFIELD ELEMENTARY

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 504													
Instruction - Regular													
Salaries													
4205	61100	1120	202	100	Instructional	$ 1,691,117	$ 1,875,381	1,707,325.07	$ 1,753,203	$ 1,945,118	$ 191,915	10.95%	
4205	61100	1151	202	100	Instructional Assistant	$ 92,666	$ 98,655	100,189.28	$ 126,650	$ 145,401	$ 18,751	14.81%	
4205	61100	1620	202	100	Supplements	$ 8,006	$ 10,133	5,253	$ 8,253	$ 8,253	$ -	0.00%	
4205	61100	1660	202	100	Bonus	$ 929	$ -	45,642.65	$ -		$ -	0.00%	
					Subtotal	$ 1,792,718	$ 1,984,168	$ 1,858,410	$ 1,888,106	$ 2,098,772	$ 210,666	11.16%	
Benefits													
4205	61100	2100	202	100	FICA	$ 131,891	$ 144,956	136,123.96	$ 144,460	$ 160,556	$ 16,096	11.14%	7.65%
4205	61100	2210	202	100	VRS - Plan 1 & 2	$ 250,538	$ 270,847	249,383.04	$ 212,264	$ 341,665	$ 129,401	60.96%	16.62%
4205	61100	2220	202	100	VRS - Hybrid Plan	$ 27,383	$ 36,935	47,012.60	$ 94,405		$ (94,405)	-100.00%	5.00%
4205	61100	2212	202	100	VRS - Retiree Health Ins	$ 21,276	$ 23,554	21,581.23	$ 22,342	$ 24,874	$ 2,532	11.33%	1.21%
4205	61100	2310	202	100	HMP	$ 352,980	$ 357,048	350,676.00	$ 376,845	$ 297,972	$ (78,873)	-20.93%	$10,767 per FT employee
4205	61100	2400	202	100	Group Life Insurance	$ 23,227	$ 25,714	23,958.73	$ 28,429	$ 31,658	$ 3,229	11.36%	1.54%
4205	61100	2510	202	100	Disability Ins	$ 456	$ 555	659.46	$ 737	$ 822	$ 85	11.53%	0.27%
4205	61100	2720	202	100	Workers Comp.	$ 4,782	$ 5,160	4,868.97	$ 5,305	$ 5,756	$ 451	8.50%	0.28%
					Subtotal	$ 812,534	$ 864,769	$ 834,264	$ 884,787	$ 863,303	$ (21,484)	-2.43%	
Other Expenditures													
4205	61100	3000	202	100	Purchased Services	$ 4,578	$ 7,515	2,467.63	$ -	$ 4,800	$ 4,800	100.00%	
4205	61100	3500	202	100	Printing & Binding						$ -	0.00%	
4205	61100	5200	202	100	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5400	202	100	Leases & Rentals-Copiers	$ 14,872	$ 15,039	12,624.85	$ 15,000	$ 13,000	$ (2,000)	-13.33%	
4205	61100	5401	202	100	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	202	100	Travel	$ 640	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5510	202	100	Mileage (local only)						$ -	0.00%	
4205	61100	5800	202	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6000	202	100	Materials & Supplies	$ 29,257	$ 22,377	39,547.82	$ 26,089	$ 30,000	$ 3,911	14.99%	Additional funds replacing collection of consumable fees.
4205	61100	6002	202	100	Food supplies						$ -	0.00%	
4205	61100	6025	202	100	Computer Supplies	$ 665	$ 514	766.86	$ 200	$ 500	$ 300	150.00%	
4205	61100	6030	202	100	Instructional Material							0.00%	
4205	61100	6040	202	100	Software/Online Content						$ -	0.00%	
4205	61100	6050	202	100	Computer Hardware	$ 1,393	$ -	0	$ 17,760	$ -	$ (17,760)	-100.00%	Intervention Funds
					Subtotal	$ 51,405	$ 45,444	$ 55,407	$ 59,049	$ 48,300	$ (10,749)	-18.20%	
Instruction - Special													
Salaries													
4205	61100	1120	202	200	Instructional	$ 334,955	$ 357,515	289,946.02	$ 289,950	$ 335,945	$ 45,995	15.86%	
4205	61100	1151	202	200	Instructional Assistant	$ 137,282	$ 153,763	140,981.48	$ 140,463	$ 167,569	$ 27,106	19.30%	
4205	61100	1660	202	200	Bonus	$ 232	$ -	16,714.76	$ -		$ -	0.00%	
					Subtotal	$ 472,469	$ 511,277	$ 447,642	$ 430,413	$ 503,514	$ 73,101	16.98%	
Benefits													
4205	61100	2100	202	200	FICA	$ 34,426	$ 37,136	32,361.35	$ 32,933	$ 38,519	$ 5,586	16.96%	7.65%
4205	61100	2210	202	200	VRS - Plan 1 & 2	$ 45,209	$ 41,877	33,404.20	$ 50,019	$ 83,684	$ 33,665	67.30%	16.62%
4205	61100	2220	202	200	VRS - Hybrid Plan	$ 28,851	$ 38,282	38,128.08	$ 21,521		$ (21,521)	-100.00%	5.00%
4205	61100	2212	202	200	VRS - Retiree Health Ins	$ 5,668	$ 6,134	5,207.80	$ 5,215	$ 6,093	$ 878	16.84%	1.21%
4205	61100	2310	202	200	HMP	$ 85,860	$ 138,852	144,396.00	$ 139,971	$ 121,396	$ (18,575)	-13.27%	$10,767 per FT employee
4205	61100	2400	202	200	Group Life Insurance	$ 6,188	$ 6,697	5,767.40	$ 6,636	$ 7,754	$ 1,118	16.85%	1.54%
4205	61100	2510	202	200	Disability Ins	$ 435	$ 579	541.32	$ 172	$ 201	$ 29	16.86%	0.27%
4205	61100	2720	202	200	Workers Comp.	$ 1,223	$ 1,285	1,116.51	$ 1,211	$ 1,410	$ 199	16.43%	0.28%
					Subtotal	$ 207,859	$ 270,842	$ 260,923	$ 257,678	$ 259,057	$ 1,379	0.54%	
Other Expenditures													
4205	61100	5500	202	200	Travel	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	6000	202	200	Materials & Supplies	$ 1,283	$ 975	$ 1,986	$ -	$ 1,100	$ 1,100	100.00%	
					Subtotal	$ 1,283	$ 975	$ 1,986	$ -	$ 1,100	$ 1,100	100.00%	
Instruction - Gifted													
Salaries													
4205	61100	1120	202	400	Instructional	$ 48,916	$ 54,492	$ -	$ -	$ 62,340	$ 62,340	100.00%	
					Subtotal	$ 48,916	$ 54,492	$ -	$ -	$ 62,340	$ 62,340	100.00%	
Benefits													
4205	61100	2100	202	400	FICA	$ 3,345	$ 3,710	$ -	$ -	$ 4,769	$ 4,769	100.00%	7.65%
4205	61100	2210	202	400	VRS - Plan 1 & 2	$ 7,670	$ 8,544	$ -	$ -	$ 10,361	$ 10,361	100.00%	16.62%
4205	61100	2220	202	400	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -	0.00%	5.00%
4205	61100	2212	202	400	VRS - Retiree Health Ins	$ 587	$ 654	$ -	$ -	$ 754	$ 754	100.00%	1.21%
4205	61100	2310	202	400	HMP	$ 9,540	$ 9,918	$ 10,314	$ -	$ 11,036	$ 11,036	100.00%	$10,767 per FT employee
4205	61100	2400	202	400	Group Life Insurance	$ 641	$ 714	$ -	$ -	$ 960	$ 960	100.00%	1.54%
4205	61100	2510	202	400	Disability Ins	$ -	$ -	$ -	$ -	$ 25	$ 25	100.00%	0.27%
4205	61100	2720	202	400	Workers Comp.	$ 127	$ 137	$ -	$ -	$ 175	$ 175	100.00%	0.28%
					Subtotal	$ 21,910	$ 23,678	$ 10,314	$ -	$ 28,080	$ 28,080	100.00%	
Instruction - Pre-Kindergarten													
Salaries													
4205	61100	1120	202	800	Instructional	$ 46,268	$ 48,336	45,574.07	$ 44,801	$ 53,253	$ 8,452	18.87%	
4205	61100	1151	202	800	Instructional Assistant	$ 17,905	$ 19,749	19,749.34	$ 19,751	$ 20,907	$ 1,156	5.85%	
4205	61100	1660	202	800	Bonus			2,427.08			$ -	0.00%	
					Subtotal	$ 64,173	$ 68,085	$ 67,750	$ 64,552	$ 74,160	$ 9,608	14.88%	
Benefits													
4205	61100	2100	202	800	FICA	$ 4,580	$ 4,827	$ 4,753	$ 4,939	$ 5,673	$ 734	14.86%	7.65%
4205	61100	2210	202	800	VRS - Plan 1 & 2	$ -	$ -	$ -	$ 7,501	$ 12,325	$ 4,824	64.30%	16.62%
4205	61100	2220	202	800	VRS - Hybrid Plan	$ 10,062	$ 10,676	$ 10,728	$ 3,228		$ (3,228)	-100.00%	5.00%
4205	61100	2212	202	800	VRS - Retiree Health Ins	$ 770	$ 817	$ 781	$ 782	$ 897	$ 115	14.71%	1.21%
4205	61100	2310	202	800	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 11,036	$ (10,498)	-48.75%	$10,767 per FT employee
4205	61100	2400	202	800	Group Life Insurance	$ 841	$ 892	$ 865	$ 995	$ 1,142	$ 147	14.77%	1.54%
4205	61100	2510	202	800	Disability Ins	$ 171	$ 162	$ 149	$ 26	$ 29	$ 3	11.54%	0.27%
4205	61100	2720	202	800	Workers Comp.	$ 166	$ 171	$ 167	$ 182	$ 208	$ 26	14.29%	0.28%
					Subtotal	$ 35,670	$ 37,381	$ 38,071	$ 39,187	$ 31,310	$ (7,877)	-20.10%	
Other Expenditures													
4205	61100	3000	202	800	Purchased Services	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	202	800	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5510	202	800	Mileage (local only)						$ -	0.00%	
4205	61100	6000	202	800	Materials & Supplies	$ 350	$ 225	$ -	$ -	$ 300	$ 300	100.00%	
4205	61100	6002	202	800	Food supplies						$ -	0.00%	
4205	61100	6025	202	800	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6040	202	800	Software/Online Content						$ -	0.00%	
4205	61100	6050	202	800	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 350	$ 225	$ -	$ -	$ 300	$ 300	100.00%	
Guidance Services													
Salaries													
4205	61210	1120	202	100	Instructional	$ 53,619	$ 104,297	$ 85,630	$ 58,350	$ 122,997	$ 64,647	110.79%	add on 1 FTE?
4205	61210	1660	202	100	Bonus			$ 1,419			$ -	0.00%	
4205	61210	1800	202	100	Payouts	$ -	$ -	222.63	$ -		$ -	0.00%	
					Subtotal	$ 53,619	$ 104,297	$ 87,049	$ 58,350	$ 122,997	$ 64,647	110.79%	
Benefits													
4205	61210	2100	202	100	FICA	$ 3,796	$ 7,400	6,167.22	$ 4,464	$ 9,409	$ 4,945	110.78%	7.65%
4205	61210	2210	202	100	VRS - Plan 1 & 2	$ 8,466	$ 16,421	14,325.52	$ 6,781	$ 20,442	$ 13,662	201.48%	16.62%
4205	61210	2220	202	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 2,918		$ (2,918)	-100.00%	5.00%
4205	61210	2212	202	100	VRS - Retiree Health Ins	$ 648	$ 1,256	$ 1,043	$ 707	$ 1,488	$ 781	110.47%	1.21%
4205	61210	2310	202	100	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 22,072	$ 11,305	105.00%	$10,767 per FT employee

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61210	2400	202	100	Group Life Insurance	$ 707	$ 1,371	1,154.91	$ 899	$ 1,894	$ 995	110.68%	1.54%
4205	61210	2510	202	100	Disability Ins	$ -	$ -	0	$ 23	$ 49	$ 26	113.04%	0.27%
4205	61210	2720	202	100	Workers Comp.	$ 139	$ 263	215.45	$ 164	$ 344	$ 180	109.76%	0.28%
					Subtotal	$ 23,296	$ 36,629	$ 33,220	$ 26,722	$ 55,698	$ 28,976	108.43%	
Other Expenditures													
4205	61210	5500	202	100	Travel	$ 63	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61210	5510	202	100	Mileage (local only)						$ -	0.00%	
4205	61210	6000	202	100	Materials & Supplies	$ -	$ 49	$ -	$ 222	$ 50	$ (172)	-77.48%	
					Subtotal	$ 63	$ 49	$ -	$ 222	$ 50	$ (172)	-77.48%	
Library Services								**$ 120,269**					
Salaries													
4205	61322	1122	202	100	Librarian	$ 84,683	$ 86,376	63,664.12	$ 63,664	$ 77,042	$ 13,378	21.01%	
4205	61322	1140	202	100	Technical	$ 17,306	$ 20,654	18,947.19	$ 20,655	$ 22,071	$ 1,416	6.86%	
4205	61322	1660	202	100	Bonus			2,326.01			$ -	0.00%	
					Subtotal	$ 101,989	$ 107,030	$ 84,937	$ 84,319	$ 99,113	$ 14,794	17.55%	
Benefits													
4205	61322	2100	202	100	FICA	$ 7,736	$ 7,810	5,534.25	$ 6,452	$ 7,582	$ 1,130	17.51%	7.65%
4205	61322	2210	202	100	VRS - Plan 1 & 2	$ 13,278	$ 16,782	12,297.30	$ 9,798	$ 16,473	$ 6,675	68.13%	16.62%
4205	61322	2220	202	100	VRS - Hybrid Plan	$ 2,713	$ -	$ 1,295	$ 4,216		$ (4,216)	-100.00%	5.00%
4205	61322	2212	202	100	VRS - Retiree Health Ins	$ 1,224	$ 1,284	$ 990	$ 1,021	$ 1,199	$ 178	17.43%	1.21%
4205	61322	2310	202	100	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 22,072	$ 538	2.50%	$10,767 per FT employee
4205	61322	2400	202	100	Group Life Insurance	$ 1,336	$ 1,402	$ 1,096	$ 1,300	$ 1,526	$ 226	17.38%	1.54%
4205	61322	2510	202	100	Disability Ins	$ 44	$ -	$ 20	$ 33	$ 39	$ 6	18.18%	0.27%
4205	61322	2720	202	100	Workers Comp.	$ 266	$ 271	$ 433	$ 237	$ 279	$ 42	17.72%	0.28%
					Subtotal	$ 45,678	$ 47,386	$ 42,293	$ 44,591	$ 49,170	$ 4,579	10.27%	
Other Expenditures													
4205	61322	3000	202	100	Purchased Services			$ 26		$ -	$ -	0.00%	
4205	61322	6000	202	100	Materials & Supplies	$ 4,882	$ 1,553	$ 5,444	$ 4,440	$ 5,867	$ 1,427	32.14%	12.25/child
					Subtotal	$ 4,882	$ 1,553	$ 5,470	$ 4,440	$ 5,867	$ 1,427	32.14%	
Office of the Principal								**$ 132,701**					
Salaries													
4205	61410	1126	202	100	Principal	$ 92,622	$ 90,719	91,490.00	$ 91,001	$ 106,476	$ 15,475	17.01%	
4205	61410	1127	202	100	Assistant Principal	$ 69,200	$ 80,526	80,341.29	$ 79,911	$ 93,253	$ 13,342	16.70%	
4205	61410	1150	202	100	Clerical	$ 88,554	$ 84,166	78,126.23	$ 75,827	$ 88,298	$ 12,471	16.45%	
4205	61410	1660	202	100	Bonus			5,991.28			$ -	0.00%	
					Subtotal	$ 250,376	$ 255,411	$ 255,949	$ 246,739	$ 288,027	$ 41,288	16.73%	
Benefits													
4205	61410	2100	202	100	FICA	$ 18,730	$ 18,580	18,882.28	$ 18,878	$ 22,034	$ 3,156	16.72%	7.65%
4205	61410	2210	202	100	VRS - Plan 1 & 2	$ 31,221	$ 31,213	28,571.12	$ 26,458	$ 47,870	$ 21,412	80.93%	16.62%
4205	61410	2220	202	100	VRS - Hybrid Plan	$ 5,549	$ 6,849	$ 10,448	$ 12,337		$ (12,337)	-100.00%	5.00%
4205	61410	2212	202	100	VRS - Retiree Health Ins	$ 2,814	$ 2,909	$ 2,841	$ 2,826	$ 3,485	$ 659	23.32%	1.21%
4205	61410	2310	202	100	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 44,144	$ 1,076	2.50%	$10,767 per FT employee
4205	61410	2400	202	100	Group Life Insurance	$ 3,072	$ 3,177	$ 3,146	$ 3,596	$ 4,436	$ 840	23.36%	1.54%
4205	61410	2510	202	100	Disability Ins	$ 95	$ 104	$ 150	$ 93	$ 115	$ 22	23.66%	0.27%
4205	61410	1800	202	100	Payouts	$ 7,295	$ -	$ -	$ -		$ -	0.00%	
4205	61410	2720	202	100	Workers Comp.	$ 651	$ 640	$ 650	$ 693	$ 806	$ 113	16.31%	0.28%
					Subtotal	$ 107,587	$ 103,142	$ 105,943	$ 107,949	$ 122,890	$ 14,941	13.84%	
Other Expenditures													
4205	61410	3000	202	100	Purchased Services	$ 135	$ 896	$ 600	$ -	$ 550	$ 550	100.00%	
4205	61410	3500	202	100	Printing & Binding						$ -	0.00%	
4205	61410	3520	202	100	Organizational Memberships						$ -	0.00%	
4205	61410	5210	202	100	Postal Services						$ -	0.00%	
4205	61410	5500	202	100	Travel	$ 2,725	$ -	$ -	$ -		$ -	0.00%	
4205	61410	5800	202	100	Miscellaneous	$ 285	$ -	$ -	$ -	$ 100	$ 100	100.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61410	5510	202	100	Mileage (local only)						$ -	0.00%	
4205	61410	6000	202	100	Materials & Supplies	$ 486	$ 868	$ 108	$ 1,205	$ 750	$ (455)	-37.76%	
4205	61410	6002	202	100	Food supplies						$ -	0.00%	
4205	61410	6012	202	100	Books & Subscriptions						$ -	0.00%	
4205	61410	6025	202	100	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61410	6040	202	100	Software/Online Content						$ -	0.00%	
4205	61410	6050	202	100	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 3,631	$ 1,763	$ 708	$ 1,205	$ 1,400	$ 195	16.18%	
Health Services													
Salaries													
4205	62220	1131	202	000	School Nurse	$ 31,735	$ 32,235	32,472.57	$ 32,236	$ 45,456	$ 13,220	41.01%	
4205	62220	1660	202	000	Bonus	$ 155	$ -	1,151.50	$ -		$ -	0.00%	
					Subtotal	$ 31,890	$ 32,235	$ 33,624	$ 32,236	$ 45,456	$ 13,220	41.01%	
Benefits													
4205	62220	2100	202	000	FICA	$ 2,142	$ 2,172	2,275.55	$ 2,467	$ 3,477	$ 1,010	40.94%	7.65%
4205	62220	2210	202	000	VRS - Plan 1 & 2	$ 4,976	$ 5,054	5,357.40	$ 3,746	$ 7,555	$ 3,809	101.67%	16.62%
4205	62220	2220	202	000	VRS - Hybrid Plan	$ -	$ -	$ -	$ 1,612		$ (1,612)	-100.00%	5.00%
4205	62220	2212	202	000	VRS - Retiree Health Ins	$ 381	$ 387	$ 391	$ 391	$ 550	$ 159	40.66%	1.21%
4205	62220	2310	202	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	$10,767 per FT employee
4205	62220	2400	202	000	Group Life Insurance	$ 416	$ 422	$ 432	$ 497	$ 770	$ 273	54.93%	1.54%
4205	62220	2510	202	000	Disability Ins	$ -	$ -	$ -	$ 13	$ 18	$ 5	38.46%	0.27%
4205	62220	2720	202	000	Workers Comp.	$ 82	$ 81	$ 84	$ 91	$ 127	$ 36	39.56%	0.28%
					Subtotal	$ 17,537	$ 18,034	$ 18,854	$ 19,584	$ 23,533	$ 3,949	20.16%	
Other Expenditures													
4205	62220	6000	202	000	Materials & Supplies	$ 761	$ 502	$ 702	$ 711	$ 700	$ (11)	-1.55%	
					Subtotal	$ 761	$ 502	$ 702	$ 711	$ 700	$ (11)	-1.55%	
Facilities Services													
Salaries													
4205	64200	1180	202	000	Laborer	$ 138,494	$ 128,999	137,892.57	$ 136,699	$ 182,600	$ 45,901	33.58%	
4205	64200	1201	202	000	Overtime	$ 1,759	$ 2,303	138.12	$ 1,530	$ 1,530	$ -	0.00%	
4205	64200	1660	202	000	Bonus	$ 542	$ -	4,949.17	$ -		$ -	0.00%	
					Subtotal	$ 140,795	$ 131,302	$ 142,980	$ 138,229	$ 184,130	$ 45,901	33.21%	
Benefits													
4205	64200	2100	202	000	FICA	$ 10,296	$ 9,711	10,766.90	$ 10,577	$ 14,086	$ 3,509	33.18%	7.65%
4205	64200	2210	202	000	VRS - Plan 1 & 2	$ 3,603	$ 3,705	3,987.55	$ 2,796	$ 12,965	$ 10,169	363.77%	6.52%
4205	64200	2220	202	000	VRS - Hybrid Plan	$ 2,943	$ 2,555	$ 3,023	$ 6,911		$ (6,911)	-100.00%	5.00%
4205	64200	2212	202	000	VRS - Retiree Health Ins			$ 719		$ 1,443	$ 1,443	100.00%	
4205	64200	2310	202	000	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 44,144	$ 1,076	2.50%	$10,767 per FT employee
4205	64200	2400	202	000	Group Life Insurance	$ 1,817	$ 1,900	$ 1,810	$ 2,107	$ 2,812	$ 705	33.46%	1.54%
4205	64200	2510	202	000	Disability Ins	$ 367	$ 274	$ 314	$ 218	$ 292	$ 74	33.94%	0.59%
4205	64200	2720	202	000	Workers Comp.	$ 4,254	$ 4,068	$ 4,370	$ 3,445	$ 7,267	$ 3,822	110.94%	0.28%
					Subtotal	$ 61,439	$ 61,885	$ 66,247	$ 69,122	$ 83,009	$ 13,887	20.09%	
Other Expenditures													
4205	64200	3000	202	000	Purchased Services	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	64200	5100	202	000	Utilities	$ 120,525	$ 101,818	$ 99,179	$ 89,075	$ 95,000	$ 5,925	6.65%	Adjust for ESCO payment
					Subtotal	$ 120,525	$ 101,818	$ 99,179	$ 89,075	$ 95,000	$ 5,925	6.65%	
Security Services								$ 308,405					
Salaries													
4205	64600	1142	202	000	Security	$ -	$ 33,382	50,480.81	$ 33,419	$ 36,842	$ 3,423	10.24%	
4205	64200	1660	202	000	Bonus			1,228.65			$ -	0.00%	
					Subtotal	$ -	$ 33,382	$ 51,709	$ 33,419	$ 36,842	$ 3,423	10.24%	
Benefits													
4205	64600	2100	202	000	FICA	$ -	$ 2,554	$ 3,927	$ 2,557	$ 2,818	$ 261	10.22%	7.65%
4205	64200	2210	202	000	VRS - Plan 1 & 2					$ 6,123	$ 6,123	100.00%	16.62%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	64200	2220	202	000	VRS - Hybrid Plan					$ -	$ -	0.00%	0.00%
4205	64200	2212	202	000	VRS - Retiree Health Ins					$ 446	$ 446	100.00%	1.21%
4205	64600	2310	202	000	HMP	$ -	$ -	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	64200	2400	202	000	Group Life Insurance					$ 567	$ 567	100.00%	1.54%
4205	64200	2510	202	000	Disability Ins					$ 15	$ 15	100.00%	0.04%
4205	64600	2720	202	000	Workers Comp.	$ -	$ 111	$ 128	$ 94	$ 103	$ 9	9.74%	0.28%
					Subtotal	$ -	$ 2,664	$ 14,369	$ 13,418	$ 21,109	$ 7,691	57.32%	
Other Expenditures													
4205	64600	3000	202	000	Purchased Services	$ -	$ -	$ -	$ 500		$ (500)	-100.00%	
4205	64600	5500	202	000	Travel	$ -	$ -	$ -	$ 250		$ (250)	-100.00%	
4205	64600	6000	202	000	Materials & Supplies	$ -	$ -	$ 1,052	$ 500	$ 750	$ 250	50.00%	
					Subtotal	$ -	$ -	$ 1,052	$ 1,250	$ 750	$ (500)	-40.00%	
					Total	***$ 4,473,354***	***$ 4,900,422***	***$ 4,619,053***	***$ 4,595,353***	***$ 5,106,864***	***$ 511,511***	***11.13%***	

COLEMAN ELEMENTARY

Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 354

Instruction - Regular

Salaries													
4205	61100	1120	203	100	Instructional	$ 1,044,325	$ 1,144,685	1,156,125.40	$ 1,151,139	$ 1,343,764	$ 192,625	16.73%	
4205	61100	1151	203	100	Instructional Assistant	$ 62,058	$ 61,529	58,829.36	$ 79,798	$ 152,056	$ 72,258	90.55%	
4205	61100	1620	203	100	Supplements	$ 4,347	$ 6,735	3,935	$ 8,253	$ 8,253	$ -	0.00%	
4205	61100	1660	203	100	Bonus	$ 1,858	$ -	30,860.81	$ -		$ -	0.00%	
					Subtotal	$ 1,112,588	$ 1,212,950	$ 1,249,751	$ 1,239,190	$ 1,504,073	$ 264,883	21.38%	
Benefits													
4205	61100	2100	203	100	FICA	$ 80,424	$ 88,028	90,123.21	$ 94,813	$ 115,062	$ 20,249	21.36%	7.65%
4205	61100	2210	203	100	VRS - Plan 1 & 2	$ 102,670	$ 100,068	92,516.08	$ 138,803	$ 244,773	$ 105,971	76.35%	16.62%
4205	61100	2220	203	100	VRS - Hybrid Plan	$ 66,648	$ 88,354	107,643.00	$ 61,960		$ (61,960)	-100.00%	5.00%
4205	61100	2212	203	100	VRS - Retiree Health Ins	$ 12,958	$ 14,411	14,571.78	$ 14,631	$ 17,820	$ 3,189	21.80%	1.21%
4205	61100	2310	203	100	HMP	$ 228,960	$ 238,032	$ 257,850	$ 269,175	$ 264,864	$ (4,311)	-1.60%	$10,767 per FT employee
4205	61100	2400	203	100	Group Life Insurance	$ 14,083	$ 15,732	16,138.38	$ 18,612	$ 22,681	$ 4,069	21.86%	1.54%
4205	61100	2510	203	100	Disability Ins	$ 1,007	$ 1,330	1,518.64	$ 482	$ 590	$ 108	22.41%	0.27%
4205	61100	2720	203	100	Workers Comp.	$ 3,049	$ 3,172	3,209.45	$ 3,486	$ 4,124	$ 638	18.30%	0.28%
					Subtotal	$ 509,800	$ 549,128	$ 583,571	$ 601,961	$ 669,914	$ 67,953	11.29%	
Other Expenditures													
4205	61100	3000	203	100	Purchased Services	$ 926	$ 3,627	$ 510	$ 900	$ 750	$ (150)	-16.67%	
4205	61100	3500	203	100	Printing & Binding							0.00%	
3520	61100	3500	203	100	Organizational Memberships							0.00%	
4205	61100	5200	203	100	Communications			$ 229			$ -	0.00%	
4205	61100	5400	203	100	Leases & Rentals-Copiers	$ 16,823	$ 18,699	$ 15,421	$ 13,000	$ 15,500	$ 2,500	19.23%	
4205	61100	5401	203	100	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	203	100	Travel							0.00%	
4205	61100	5510	203	100	Mileage (local only)							0.00%	
4205	61100	6000	203	100	Materials & Supplies	$ 35,439	$ 26,070	$ 16,485	$ 14,180	$ 14,180	$ -	0.00%	Consumables
4205	61100	6002	203	100	Food Supplies							0.00%	
4205	61100	6012	203	100	Books & Subscriptions							0.00%	
4205	61100	6025	203	100	Computer Supplies	$ 982	$ 341	$ 1,426	$ 930	$ 900	$ (30)	-3.23%	
4205	61100	6030	203	100	Instructional Material							0.00%	
4205	61100	6040	203	100	Software/Online Content							0.00%	
4205	61100	6050	203	100	Computer Hardware	$ 388	$ 966	$ 15,845	$ 18,870	$ -	$ (18,870)	-100.00%	
					Subtotal	$ 54,557	$ 49,702	$ 49,916	$ 47,880	$ 31,330	$ (16,550)	-34.57%	
Instruction - Special													
Salaries													
4205	61100	1120	203	200	Instructional	$ 215,144	$ 240,602	175,273.92	$ 116,247	$ 195,573	$ 79,326	68.24%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	1151	203	200	Instructional Assistant	$ 55,590	$ 59,978	59,923.58	$ 60,878	$ 69,921	$ 9,043	14.85%	
4205	61100	1660	203	200	Bonus	$ 697	$ -	7,579.09	$ -		$ -	0.00%	
					Subtotal	$ 271,430	$ 300,580	$ 242,777	$ 177,125	$ 265,494	$ 88,369	49.89%	
Benefits													
4205	61100	2100	203	200	FICA	$ 20,032	$ 22,201	17,811.58	$ 13,553	$ 20,310	$ 6,757	49.86%	7.65%
4205	61100	2210	203	200	VRS - Plan 1 & 2	$ 30,619	$ 37,261	28,321.12	$ 20,584	$ 44,125	$ 23,541	114.37%	16.62%
4205	61100	2220	203	200	VRS - Hybrid Plan	$ 11,515	$ 9,869	$ 10,378	$ 8,856	$ -	$ (8,856)	-100.00%	0.00%
4205	61100	2212	203	200	VRS - Retiree Health Ins	$ 3,225	$ 3,607	2,817.62	$ 2,146	$ 3,212	$ 1,066	49.70%	1.21%
4205	61100	2310	203	200	HMP	$ 57,240	$ 59,508	$ 51,570	$ 53,835	$ 55,180	$ 1,345	2.50%	$10,767 per FT employee
4205	61100	2400	203	200	Group Life Insurance	$ 3,520	$ 3,938	3,120.22	$ 2,730	$ 4,089	$ 1,359	49.77%	1.54%
4205	61100	2510	203	200	Disability Ins	$ 183	$ 150	146.88	$ 70	$ 106	$ 36	51.71%	0.04%
4205	61100	2720	203	200	Workers Comp.	$ 702	$ 756	609.01	$ 499	$ 743	$ 244	48.97%	0.28%
					Subtotal	$ 127,035	$ 137,291	$ 114,774	$ 102,273	$ 127,766	$ 25,493	24.93%	
Other Expenditures													
4205	61100	6000	203	200	Materials & Supplies	$ 515	$ 407	$ 502	$ -	$ 400	$ 400	100.00%	
4205	61100	6025	203	200	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6040	203	200	Software/Online Content							0.00%	
4205	61100	6050	203	200	Computer Hardware	$ 144	$ 144	$ -	$ -	$ 150	$ 150	100.00%	
					Subtotal	$ 659	$ 551	$ 502	$ -	$ 550	$ 550	100.00%	
Instruction - Gifted													
Salaries													
4205	61100	1120	203	400	Instructional	$ 53,704	$ 59,279	59,278.96	$ 59,280	$ 72,904	$ 13,624	22.98%	
4205	61100	1660	203	400	Bonus			1,379.12			$ -	0.00%	
					Subtotal	$ 53,704	$ 59,279	$ 60,658	$ 59,280	$ 72,904	$ 13,624	22.98%	
Benefits													
4205	61100	2100	203	400	FICA	$ 4,091	$ 4,473	4,622.90	$ 4,535	$ 5,577	$ 1,042	22.98%	7.65%
4205	61100	2210	203	400	VRS - Plan 1 & 2	$ -	$ -	0	$ 6,889	$ 12,117	$ 5,228	75.88%	16.62%
4205	61100	2220	203	400	VRS - Hybrid Plan	$ 8,421	$ 9,295	$ 9,852	$ 2,964	$ -	$ (2,964)	-100.00%	0.00%
4205	61100	2212	203	400	VRS - Retiree Health Ins	$ 644	$ 711	$ 718	$ 718	$ 882	$ 164	22.86%	1.21%
4205	61100	2310	203	400	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	$10,767 per FT employee
4205	61100	2400	203	400	Group Life Insurance	$ 704	$ 777	794.4	$ 913	$ 1,123	$ 210	22.97%	1.54%
4205	61100	2510	203	400	Disability Ins	$ 143	$ 141	141.12	$ 24	$ 29	$ 5	21.51%	0.04%
4205	61100	2720	203	400	Workers Comp.	$ 139	$ 149	153.75	$ 166	$ 204	$ 38	22.97%	0.28%
					Subtotal	$ 23,682	$ 25,464	$ 26,596	$ 26,976	$ 30,968	$ 3,992	14.80%	
Instruction - Pre-Kindergarten													
Salaries													
4205	61100	1120	203	800	Instructional	$ 52,819	$ 59,762	60,012.04	$ 59,762	$ 71,064	$ 11,302	18.91%	
4205	61100	1151	203	800	Instructional Assistant	$ 29,476	$ 30,066	30,232.92	$ 30,068	$ 34,643	$ 4,575	15.22%	
4205	61100	1660	203	800	Bonus			3,050.73			$ -	0.00%	
					Subtotal	$ 82,295	$ 89,828	$ 93,296	$ 89,830	$ 105,707	$ 15,877	17.67%	
Benefits													
4205	61100	2100	203	800	FICA	$ 6,261	$ 6,833	7,100.26	$ 6,873	$ 8,087	$ 1,214	17.66%	7.65%
4205	61100	2210	203	800	VRS - Plan 1 & 2	$ 4,622	$ 4,714	4,997.00	$ 10,440	$ 17,569	$ 7,129	68.29%	16.62%
4205	61100	2220	203	800	VRS - Hybrid Plan	$ 8,282	$ 9,371	$ 9,932	$ 4,492	$ -	$ (4,492)	-100.00%	0.00%
4205	61100	2212	203	800	VRS - Retiree Health Ins	$ 988	$ 1,078	$ 1,088	$ 1,088	$ 1,279	$ 191	17.56%	1.21%
4205	61100	2310	203	800	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 11,036	$ (10,498)	-48.75%	$10,767 per FT employee
4205	61100	2400	203	800	Group Life Insurance	$ 1,078	$ 1,177	1,203.60	$ 1,385	$ 1,628	$ 243	17.54%	1.54%
4205	61100	2510	203	800	Disability Ins	$ 140	$ 142	142.32	$ 36	$ 42	$ 6	17.45%	0.04%
4205	61100	2720	203	800	Workers Comp.	$ 214	$ 226	233.76	$ 253	$ 296	$ 43	16.99%	0.28%
					Subtotal	$ 40,664	$ 43,377	$ 45,325	$ 46,100	$ 39,936	$ (6,164)	-13.37%	
Other Expenditures													
4205	61100	3000	203	800	Purchased Services	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	203	800	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6000	203	800	Materials & Supplies	$ 366	$ 349	$ 438	$ -	$ 350	$ 350	100.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	6025	203	800	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6040	203	800	Software/Online Content							0.00%	
4205	61100	6050	203	800	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 366	$ 349	$ 438	$ -	$ 350	$ 350	100.00%	
Guidance Services													
Salaries													
4205	61210	1120	203	100	Instructional	$ 94,016	$ 60,127	$ 60,127	$ 60,127	$ 70,835	$ 10,708	17.81%	
4205	61210	1660	203	100	Bonus			1,255.26			$ -	0.00%	
4205	61210	1800	203	100	Payouts	$ 343	$ -		$ 5,000	$ 5,000	$ -	0.00%	0.28%
					Subtotal	$ 94,016	$ 60,127	$ 61,382	$ 60,127	$ 75,835	$ 15,708	26.12%	
Benefits													
4205	61210	2100	203	100	FICA	$ 7,275	$ 4,276	4,131.88	$ 4,600	$ 5,801	$ 1,201	26.12%	7.65%
4205	61210	2210	203	100	VRS - Plan 1 & 2	$ 14,684	$ 9,428	9,993.20	$ 6,988	$ 12,604	$ 5,616	80.37%	16.62%
4205	61210	2220	203	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 3,006	$ -	$ (3,006)	-100.00%	0.00%
4205	61210	2212	203	100	VRS - Retiree Health Ins	$ 1,124	$ 722	$ 728	$ 728	$ 918	$ 190	26.04%	1.21%
4205	61210	2310	203	100	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	61210	2400	203	100	Group Life Insurance	$ 1,227	$ 788	805.8	$ 926	$ 1,168	$ 242	26.12%	1.54%
4205	61210	2510	203	100	Disability Ins	$ -	$ -	0	$ 24	$ 30	$ 6	26.39%	0.04%
4205	61210	2720	203	100	Workers Comp.	$ 248	$ 151	156.06	$ 169	$ 212	$ 43	25.64%	0.28%
					Subtotal	$ 34,097	$ 25,282	$ 26,129	$ 32,208	$ 31,769	$ (439)	-1.36%	
Other Expenditures													
4205	61210	3000	203	100	Purchased Services	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61210	6000	203	100	Materials & Supplies	$ 171	$ 176	$ 175	$ 174	$ 175	$ 1	0.57%	
					Subtotal	$ 171	$ 176	$ 175	$ 174	$ 175	$ 1	0.57%	
Library Services													
Salaries													
4205	61322	1122	203	100	Librarian	$ 77,413	$ 78,910	78,909.74	$ 78,910	$ 87,824	$ 8,914	11.30%	
4205	61322	1140	203	100	Technical	$ 22,462	$ 23,502	23,985.31	$ 23,504	$ 30,474	$ 6,970	29.65%	
4205	61322	1660	203	100	Bonus	$ 1,084	$ -	2,484.50	$ -		$ -	0.00%	
					Subtotal	$ 100,959	$ 102,412	$ 105,380	$ 102,414	$ 118,298	$ 15,884	15.51%	
Benefits													
4205	61322	2100	203	100	FICA	$ 7,495	$ 7,538	7,425.34	$ 7,836	$ 9,050	$ 1,214	15.49%	7.65%
4205	61322	2210	203	100	VRS - Plan 1 & 2	$ 15,653	$ 16,058	17,020.80	$ 11,901	$ 19,661	$ 7,760	65.20%	16.62%
4205	61322	2220	203	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 5,121	$ -	$ (5,121)	-100.00%	0.00%
4205	61322	2212	203	100	VRS - Retiree Health Ins	$ 1,198	$ 1,229	$ 1,240	$ 1,240	$ 1,431	$ 191	15.44%	1.21%
4205	61322	2310	203	100	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 22,072	$ 538	2.50%	11036 per employee
4205	61322	2400	203	100	Group Life Insurance	$ 1,308	$ 1,342	1,372.40	$ 1,578	$ 1,822	$ 244	15.45%	1.54%
4205	61322	2510	203	100	Disability Ins	$ -	$ -	0	$ 41	$ 47	$ 6	15.41%	0.04%
4205	61322	2720	203	100	Workers Comp.	$ 260	$ 259	267.15	$ 287	$ 331	$ 44	15.41%	0.28%
					Subtotal	$ 44,994	$ 46,262	$ 47,954	$ 49,538	$ 54,415	$ 4,877	9.84%	
Other Expenditures													
4205	61322	6000	203	100	Materials & Supplies	$ 3,480	$ 3,479	$ 3,484	$ 3,470	$ 3,600	$ 130	3.75%	
					Subtotal	$ 3,480	$ 3,479	$ 3,484	$ 3,470	$ 3,600	$ 130	3.75%	
Office of the Principal													
Salaries													
4205	61410	1126	203	100	Principal	$ 103,818	$ 106,698	106,453.58	$ 105,884	$ 116,737	$ 10,853	10.25%	
4205	61410	1127	203	100	Assistant Principal	$ 69,002	$ 82,677	81,263.34	$ 79,911	$ 81,747	$ 1,836	2.30%	
4205	61410	1150	203	100	Clerical	$ 73,113	$ 74,708	74,546.32	$ 74,148	$ 91,065	$ 16,917	22.82%	
4205	61410	1800	203	100	Payouts	$ -	$ -	7,083.39	$ -		$ -	0.00%	
4205	61410	1660	203	100	Bonus	$ 232	$ -	4,751.09	$ -		$ -	0.00%	
4205	61410	1800	203	100	Payouts	$ -	$ -	685.23	$ 20,000	$ 20,000	$ -	0.00%	
					Subtotal	$ 246,165	$ 264,083	$ 274,098	$ 259,943	$ 289,549	$ 29,606	11.39%	
Benefits													
4205	61410	2100	203	100	FICA	$ 18,390	$ 19,554	20,373.94	$ 19,888	$ 22,150	$ 2,262	11.38%	7.65%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61410	2210	203	100	VRS - Plan 1 & 2	$ 38,621	$ 41,945	43,786.19	$ 30,208	$ 48,123	$ 17,915	59.31%	16.62%
4205	61410	2220	203	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 12,997	$ -	$ (12,997)	-100.00%	0.00%
4205	61410	2212	203	100	VRS - Retiree Health Ins	$ 2,955	$ 3,202	$ 3,187	$ 3,147	$ 3,504	$ 357	11.33%	1.21%
4205	61410	2310	203	100	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 22,072	$ (20,996)	-48.75%	11036 per employee
4205	61410	2400	203	100	Group Life Insurance	$ 3,226	$ 3,498	3,530.45	$ 4,005	$ 4,459	$ 454	11.34%	1.54%
4205	61410	2510	203	100	Disability Ins	$ -	$ -	0	$ 104	$ 116	$ 12	11.37%	0.04%
4205	61410	2720	203	100	Workers Comp.	$ 643	$ 665	0	$ 729	$ 811	$ 82	11.21%	0.28%
					Subtotal	$ 101,995	$ 108,537	112,134	$ 134,146	$ 101,235	$ (32,911)	-24.53%	
Other Expenditures													
4205	61410	5500	203	100	Travel	$ -	$ -	$ -	$ 250	$ -	$ (250)	-100.00%	
4205	61410	5510	203	100	Mileage (local only)							0.00%	
4205	61410	6000	203	100	Materials & Supplies	$ 643	$ 1,057	507.12	$ 747	$ 700	$ (47)	-6.29%	
4205	61410	6025	203	100	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61410	6040	203	100	Software/Online Content							0.00%	
4205	61410	6050	203	100	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 643	$ 1,057	$ 507	$ 997	$ 700	$ (297)	-29.79%	
Health Services													
Salaries													
4205	62220	1131	203	000	School Nurse	$ 25,782	$ 26,282	26,281.84	$ 26,282	$ 42,174	$ 15,892	60.47%	
4205	62220	1660	203	000	Bonus	$ 155	$ -	1,199.86	$ -		$ -	0.00%	
					Subtotal	$ 25,937	$ 26,282	$ 27,482	$ 26,282	$ 42,174	$ 15,892	60.47%	
Benefits													
4205	62220	2100	203	000	FICA	$ 1,469	$ 1,483	1,571.70	$ 2,011	$ 3,226	$ 1,215	60.43%	7.65%
4205	62220	2210	203	000	VRS - Plan 1 & 2	$ 4,043	$ 4,121	4,368.00	$ 3,055	$ 7,009	$ 3,954	129.45%	16.62%
4205	62220	2220	203	000	VRS - Hybrid Plan	$ -	$ -	$ -	$ 1,314	$ -	$ (1,314)	-100.00%	0.00%
4205	62220	2212	203	000	VRS - Retiree Health Ins	$ 309	$ 315	$ 319	$ 319	$ 510	$ 191	59.97%	1.21%
4205	62220	2310	203	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	62220	2400	203	000	Group Life Insurance	$ 338	$ 344	352.2	$ 405	$ 649	$ 244	60.37%	1.54%
4205	62220	2510	203	000	Disability Ins	$ -	$ -	0	$ 11	$ 17	6	53.36%	0.04%
4205	62220	2720	203	000	Workers Comp.	$ 67	$ 66	68.08	$ 74	$ 118	$ 44	59.58%	0.28%
					Subtotal	$ 15,766	$ 16,248	$ 16,993	$ 17,956	$ 22,566	$ 4,610	25.68%	
Other Expenditures													
4205	62220	6000	203	000	Materials & Supplies	$ 557	$ 547	$ 557	$ 556	$ 550	$ (6)	-1.08%	
					Subtotal	$ 557	$ 547	$ 557	$ 556	$ 550	$ (6)	-1.08%	
Facilities Services													
Salaries													
4205	64200	1180	203	000	Laborer	$ 115,653	$ 111,730	81,270.83	$ 80,601	$ 104,807	$ 24,206	30.03%	
4205	64200	1201	203	000	Overtime	$ 1,758	$ 9,009	257.44	$ 1,530	$ 1,530	$ -	0.00%	
4205	64200	1660	203	000	Bonus	$ 387	$ -	2,455.13	$ -		$ -	0.00%	
					Subtotal	$ 117,798	$ 120,740	$ 83,983	$ 82,131	$ 106,337	$ 24,206	29.47%	
Benefits													
4205	64200	2100	203	000	FICA	$ 8,904	$ 8,934	5,991.70	$ 6,285	$ 8,135	$ 1,850	29.43%	7.65%
4205	64200	2210	203	000	VRS - Plan 1 & 2	$ 3,639	$ 2,278	1,976.35	$ 1,616	$ 7,441	$ 5,825	360.33%	7.10%
4205	64200	2220	203	000	VRS - Hybrid Plan	$ 1,822	$ 2,354	$ 2,163	$ 4,107	$ -	$ (4,107)	-100.00%	0.00%
4205	64200	2212	203	000	VRS - Retiree Health Ins			425.05		$ 828	$ 828	100.00%	0.79%
4205	64200	2310	203	000	HMP	$ 28,620	$ 29,754	$ 30,942	$ 21,534	$ 22,072	$ 538	2.50%	11036 per employee
4205	64200	2400	203	000	Group Life Insurance	$ 1,516	$ 1,284	1,089.75	$ 1,242	$ 1,614	$ 372	29.95%	1.54%
4205	64200	2510	203	000	Disability Ins	$ 227	$ 263	224.4	$ 129	$ 168	$ 39	30.23%	0.16%
4205	64200	2720	203	000	Workers Comp.	$ 3,369	$ 4,442	4,169.95	$ 2,047	$ 4,171	$ 2,124	103.76%	3.98%
					Subtotal	$ 48,098	$ 49,309	$ 46,982	$ 36,960	$ 44,429	$ 7,469	20.21%	
Other Expenditures													
4205	64200	3000	203	000	Purchased Services	$ -	$ 2,478	$ 38,480	$ -	$ -	$ -	0.00%	
4205	64200	5100	203	000	Utilities	$ 151,213	$ 125,893	$ 135,467	$ 124,679	$ 145,000	$ 20,321	16.30%	Adjust for ESCO payment
					Subtotal	$ 151,213	$ 128,371	$ 173,947	$ 124,679	$ 145,000	$ 20,321	16.30%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
Security Services													
Salaries													
4205	64600	1142	203	000	Security	$ -	$ 9,239	33,020.33	$ 33,419	$ 36,848	$ 3,429	10.26%	
4205	64600	1660	203	000	Bonus			1,159.37			$ -	0.00%	
					Subtotal	$ -	$ 9,239	$ 34,180	$ 33,419	$ 36,848	$ 3,429	10.26%	
Benefits													
4205	64600	2100	203	000	FICA	$ -	$ 707	$ 2,615	$ 2,557	$ 2,819	$ 262	10.24%	7.65%
4205	64200	2210	203	000	VRS - Plan 1 & 2					$ 6,124		100.00%	16.62%
4205	64200	2220	203	000	VRS - Hybrid Plan					$ -		0.00%	0.00%
4205	64200	2212	203	000	VRS - Retiree Health Ins					$ 446		100.00%	1.21%
4205	64600	2310	203	000	HMP	$ -	$ -	$ 10,314	$ 10,767	$ -	$ (10,767)	-100.00%	11036 per employee
4205	64200	2400	203	000	Group Life Insurance					$ 567		100.00%	1.54%
4205	64200	2510	203	000	Disability Ins					$ 15		100.00%	0.04%
4205	64600	2720	203	000	Workers Comp.	$ -	$ 23	$ 82	$ 94	$ 103	$ 9	9.76%	0.28%
					Subtotal	$ -	$ 730	$ 13,011	$ 13,418	$ 10,074	$ (3,344)	-24.92%	
Other Expenditures													
4205	64600	3000	203	000	Purchased Services	$ -	$ -	$ -	$ 500	$ -	$ (500)	-100.00%	
4205	64600	5500	203	000	Travel	$ -	$ -	$ -	$ 250	$ -	$ (250)	-100.00%	
4205	64600	6000	203	000	Materials & Supplies	$ -	$ -	$ -	$ 500	$ -	$ (500)	-100.00%	
					Subtotal	$ -	$ -	$ -	$ 1,250	$ -	$ (1,250)	-100.00%	
					Total	***$ 3,262,668***	***$ 3,431,379***	***$ 3,495,980***	***$ 3,370,283***	***$ 3,932,546***	**$ 562,263**	**16.68%**	
GREENVILLE ELEMENTARY													
Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 533													
Instruction - Regular													
Salaries													
4205	61100	1120	211	100	Instructional	$ 1,439,136	$ 1,560,185	1,498,214.87	$ 1,529,238	$ 1,806,397	$ 277,159	18.12%	
4205	61100	1151	211	100	Instructional Assistant	$ 103,968	$ 101,122	91,509.02	$ 122,908	$ 140,926	$ 18,018	14.66%	
4205	61100	1620	211	100	Supplements	$ 5,235	$ 4,353	4,047	$ 17,658	$ 17,658	$ -	0.00%	
4205	61100	1650	211	100	National Board Certification	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	1660	211	100	Bonus	$ 1,316	$ -	40,924.66	$ -		$ -	0.00%	
					Subtotal	$ 1,549,655	$ 1,665,660	$ 1,634,696	$ 1,669,804	$ 1,964,981	$ 295,177	17.68%	
Benefits													
4205	61100	2100	211	100	FICA	$ 111,184	$ 119,127	116,465.07	$ 127,758	$ 150,321	$ 22,563	17.66%	7.65%
4205	61100	2210	211	100	VRS - Plan 1 & 2	$ 185,760	$ 157,410	154,142.81	$ 185,082	$ 317,614	$ 132,532	71.61%	16.62%
4205	61100	2220	211	100	VRS - Hybrid Plan	$ 52,571	$ 92,579	106,708.20	$ 83,490	$ -	$ (83,490)	-100.00%	0.00%
4205	61100	2212	211	100	VRS - Retiree Health Ins	$ 18,278	$ 19,319	18,990.92	$ 19,569	$ 23,124	$ 3,555	18.17%	1.21%
4205	61100	2310	211	100	HMP	$ 305,280	$ 317,376	$ 330,048	$ 344,544	$ 264,864	$ (79,680)	-23.13%	$10,767 per FT employee
4205	61100	2400	211	100	Group Life Insurance	$ 19,953	$ 21,519	21,154.78	$ 24,899	$ 29,430	$ 4,531	18.20%	1.54%
4205	61100	2510	211	100	Disability Ins	$ 875	$ 1,384	1,518.17	$ 647	$ 765	$ 118	18.24%	0.04%
4205	61100	2720	211	100	Workers Comp.	$ 4,503	$ 4,690	4,270.76	$ 4,693	$ 5,351	$ 658	14.02%	0.28%
					Subtotal	$ 698,403	$ 733,404	$ 753,299	$ 790,682	$ 791,469	$ 787	0.10%	
Other Expenditures													
4205	61100	3000	211	100	Purchased Services	$ 961	$ 667	16,763.92	$ 986	$ 900	$ (86)	-8.72%	
4205	61100	3500	211	100	Printing & Binding							0.00%	
4205	61100	3520	211	100	Organizational Memberships							0.00%	
4205	61100	5400	211	100	Leases & Rentals-Copiers	$ 18,866	$ 18,448	18,938.79	$ 22,000	$ 19,000	$ (3,000)	-13.64%	
4205	61100	5401	211	100	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	211	100	Travel							0.00%	
4205	61100	5510	211	100	Mileage (local only)							0.00%	
4205	61100	6000	211	100	Materials & Supplies	$ 11,098	$ 23,456	21,630.78	$ 19,392	$ 18,000	$ (1,392)	-7.18%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	6002	211	100	Food Supplies							0.00%	
4205	61100	6012	211	100	Books & Subscriptions							0.00%	
4205	61100	6025	211	100	Computer Supplies	$ 85	$ 123	1,331.62	$ 1,300	$ 100	$ (1,200)	-92.31%	
4205	61100	6030	211	100	Instructional Material							0.00%	
4205	61100	6040	211	100	Software/Online Content							0.00%	
4205	61100	6050	211	100	Computer Hardware	$ 4,770	$ -	1,577.85	$ 13,920	$ 2,000	$ (11,920)	-85.63%	
					Subtotal	$ 35,780	$ 42,694	$ 60,243	$ 57,598	$ 40,000	$ (17,598)	-30.55%	
Instruction - Special													
Salaries													
4205	61100	1120	211	200	Instructional	$ 238,263	$ 275,341	291,057.00	$ 291,060	$ 284,857	$ (6,203)	-2.13%	
4205	61100	1151	211	200	Instructional Assistant	$ 112,119	$ 81,471	94,295.16	$ 95,076	$ 115,421	$ 20,345	21.40%	
4205	61100	1660	211	200	Bonus	$ 310		14,062.29			$ -	0.00%	
					Subtotal	$ 350,382	$ 356,813	$ 399,414	$ 386,136	$ 400,278	$ 14,142	3.66%	
Benefits													
4205	61100	2100	211	200	FICA	$ 24,870	$ 26,182	29,915.58	$ 29,545	$ 30,621	$ 1,076	3.64%	7.65%
4205	61100	2210	211	200	VRS - Plan 1 & 2	$ 29,069	$ 14,620	13,572.00	$ 44,874	$ 66,526	$ 21,652	48.25%	16.62%
4205	61100	2220	211	200	VRS - Hybrid Plan	$ 26,085	$ 41,411	50,565.27	$ 19,307	$ -	$ (19,307)	-100.00%	0.00%
4205	61100	2212	211	200	VRS - Retiree Health Ins	$ 4,221	$ 4,298	4,669.54	$ 4,678	$ 4,843	$ 165	3.53%	1.21%
4205	61100	2310	211	200	HMP	$ 104,940	$ 89,262	$ 103,140	$ 118,437	$ 33,108	$ (85,329)	-72.05%	$10,767 per FT employee
4205	61100	2400	211	200	Group Life Insurance	$ 4,608	$ 4,692	5,171.26	$ 5,952	$ 6,164	$ 212	3.57%	1.54%
4205	61100	2510	211	200	Disability Ins	$ 439	$ 625	717.93	$ 154	$ 160	$ 6	3.97%	0.04%
4205	61100	2720	211	200	Workers Comp.	$ 1,980	$ 2,151	2,290.64	$ 1,088	$ 1,121	$ 33	3.01%	0.28%
					Subtotal	$ 196,211	$ 183,242	$ 210,042	$ 224,035	$ 142,544	$ (81,491)	-36.37%	
Other Expenditures													
4205	61100	3000	211	200	Purchased Services	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	211	200	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6000	211	200	Materials & Supplies	$ 656	$ 1,933	957.53	$ -	$ 1,000	$ 1,000	100.00%	
4205	61100	6025	211	200	Computer Supplies	$ 134	$ 129	$ -	$ -	$ 135	$ 135	100.00%	
4205	61100	6050	211	200	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 790	$ 2,062	$ 958	$ -	$ 1,135	$ 1,135	100.00%	
Instruction - Gifted													
Salaries													
4205	61100	1120	211	400	Instructional	$ 56,991	$ 63,500	63,500.06	$ 63,501	$ 77,010	$ 13,509	21.27%	
4205	61100	1660	211	400	Bonus			1,129.72			$ -	0.00%	
					Subtotal	$ 56,991	$ 63,500	$ 64,630	$ 63,501	$ 77,010	$ 13,509	21.27%	
Benefits													
4205	61100	2100	211	400	FICA	$ 4,066	$ 4,575	4,646.59	$ 4,858	$ 5,891	$ 1,033	21.27%	7.65%
4205	61100	2210	211	400	VRS - Plan 1 & 2	$ 8,936	$ 9,957	10,553.80	$ 7,379	$ 12,799	$ 5,420	73.45%	16.62%
4205	61100	2220	211	400	VRS - Hybrid Plan	$ -	$ -	$ -	$ 3,175	$ -	$ (3,175)	-100.00%	0.00%
4205	61100	2212	211	400	VRS - Retiree Health Ins	$ 684	$ 762	$ 769	$ 769	$ 932	$ 163	21.17%	1.21%
4205	61100	2310	211	400	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	$10,767 per FT employee
4205	61100	2400	211	400	Group Life Insurance	$ 747	$ 832	851	$ 978	$ 1,186	$ 208	21.26%	1.54%
4205	61100	2510	211	400	Disability Ins	$ -	$ -	0	$ 25	$ 31	$ 6	23.22%	0.04%
4205	61100	2720	211	400	Workers Comp.	$ 148	$ 160	164.87	$ 178	$ 216	$ 38	21.14%	0.28%
					Subtotal	$ 24,120	$ 26,203	$ 27,299	$ 28,129	$ 32,091	$ 3,962	14.08%	
Guidance Services													
Salaries													
4205	61210	1120	211	100	Instructional	$ 71,212	$ 104,267	104,517.02	$ 206,078	$ 146,793	$ (59,285)	-28.77%	
4205	61210	1660	211	100	Bonus	$ -	$ -	4,156.41	$ -		$ -	0.00%	
4205	61210	1800	211	100	Payouts	$ -	$ -		$ -		$ -	0.00%	0.28%
					Subtotal	$ 71,212	$ 104,267	$ 108,673	$ 206,078	$ 146,793	$ (59,285)	-28.77%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
Benefits													
4205	61210	2100	211	100	FICA	$ 5,355	$ 7,934	8,252.79	$ 15,766	$ 11,230	$ (4,536)	-28.77%	7.65%
4205	61210	2210	211	100	VRS - Plan 1 & 2	$ 10,900	$ 16,036	16,996.80	$ 23,947	$ 24,397	$ 450	1.88%	16.62%
4205	61210	2220	211	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 10,304	$ -	$ (10,304)	-100.00%	0.00%
4205	61210	2212	211	100	VRS - Retiree Health Ins	$ 855	$ 1,227	$ 1,237	$ 2,496	$ 1,776	$ (720)	-28.84%	1.21%
4205	61210	2310	211	100	HMP	$ 9,540	$ 9,918	$ 30,942	$ 32,301	$ 22,072	$ (10,229)	-31.67%	$10,767 per FT employee
4205	61210	2400	211	100	Group Life Insurance	$ 933	$ 1,340	1,370.40	$ 3,175	$ 2,261	$ (914)	-28.80%	1.54%
4205	61210	2510	211	100	Disability Ins	$ -	$ -	0	$ 83	$ 59	$ (24)	-29.26%	0.04%
4205	61210	2720	211	100	Workers Comp.	$ 186	$ 265	274.01	$ 579	$ 411	$ (168)	-29.01%	0.28%
					Subtotal	$ 27,768	$ 36,718	$ 59,073	$ 88,651	$ 62,205	$ (26,446)	-29.83%	
Other Expenditures													
4205	61210	3000	211	100	Purchased Services	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61210	5500	211	100	Travel	$ 199	$ -	$ -	$ -		$ -	0.00%	
4205	61210	6000	211	100	Materials & Supplies	$ 77	$ 265	$ 265	$ 265	$ 265	$ -	0.00%	
					Subtotal	$ 276	$ 265	$ 265	$ 265	$ 265	$ -	0.00%	
Library Services													
Salaries													
4205	61322	1122	211	100	Librarian	$ 56,628	$ -	52,609.96	$ 52,610	$ 62,865	$ 10,255	19.49%	
4205	61322	1140	211	100	Technical	$ -	$ 16,968	16,968.38	$ 16,970	$ 22,332	$ 5,362	31.60%	
4205	61322	1660	211	100	Bonus			2,513.27			$ -	0.00%	
					Subtotal	$ 56,628	$ 16,968	$ 72,092	$ 69,580	$ 85,197	$ 15,617	22.44%	
Benefits													
4205	61322	2100	211	100	FICA	$ 4,343	$ 1,298	5,498.56	$ 5,324	$ 6,518	$ 1,194	22.42%	7.65%
4205	61322	2210	211	100	VRS - Plan 1 & 2	$ 8,879	$ -	8,743.80	$ 8,086	$ 14,160	$ 6,074	75.11%	16.62%
4205	61322	2220	211	100	VRS - Hybrid Plan	$ -	$ 2,728	$ 2,789	$ 3,479	$ -	$ (3,479)	-100.00%	0.00%
4205	61322	2212	211	100	VRS - Retiree Health Ins	$ 680	$ 204	$ 840	$ 843	$ 1,031	$ 188	22.29%	1.21%
4205	61322	2310	211	100	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 11,036	$ (10,498)	-48.75%	11036 per employee
4205	61322	2400	211	100	Group Life Insurance	$ 742	$ 222	929.93	$ 1,073	$ 1,312	$ 239	22.28%	1.54%
4205	61322	2510	211	100	Disability Ins	$ -	$ 39	39.95	$ 28	$ 34	$ 6	21.71%	0.04%
4205	61322	2720	211	100	Workers Comp.	$ 147	$ 43	180.35	$ 196	$ 239	$ 43	21.71%	0.28%
					Subtotal	$ 33,870	$ 24,370	$ 39,650	$ 40,563	$ 34,329	$ (6,234)	-15.37%	
Other Expenditures													
4205	61322	6000	211	100	Materials & Supplies	$ 5,120	$ 2,960	$ 5,271	$ 5,290	$ 5,978	$ 688	13.01%	
					Subtotal	$ 5,120	$ 2,960	$ 5,271	$ 5,290	$ 5,978	$ 688	13.01%	
Office of the Principal													
Salaries													
4205	61410	1126	211	100	Principal	$ 89,928	$ 92,423	92,211.21	$ 91,718	$ 106,248	$ 14,530	15.84%	
4205	61410	1127	211	100	Assistant Principal	$ 74,727	$ 80,526	80,341.29	$ 79,911	$ 93,253	$ 13,342	16.70%	
4205	61410	1150	211	100	Clerical	$ 73,695	$ 75,533	75,079.05	$ 74,678	$ 82,331	$ 7,653	10.25%	
4205	61410	1660	211	100	Bonus			5,375.07			$ -	0.00%	
4205	61410	1800	211	100	Payouts	$ 378	$ 182		$ 5,000	$ 5,000	$ -	0.00%	
					Subtotal	$ 238,351	$ 248,482	$ 253,007	$ 246,307	$ 286,832	$ 40,525	16.45%	
Benefits													
4205	61410	2100	211	100	FICA	$ 17,943	$ 18,380	18,641.75	$ 18,845	$ 21,943	$ 3,098	16.44%	7.65%
4205	61410	2210	211	100	VRS - Plan 1 & 2	$ 31,852	$ 33,587	35,450.31	$ 28,624	$ 47,671	$ 19,048	66.55%	16.62%
4205	61410	2220	211	100	VRS - Hybrid Plan	$ 5,301	$ 5,423	$ 5,724	$ 12,315	$ -	$ (12,315)	-100.00%	0.00%
4205	61410	2212	211	100	VRS - Retiree Health Ins	$ 2,843	$ 2,981	$ 2,998	$ 2,982	$ 3,471	$ 489	16.39%	1.21%
4205	61410	2310	211	100	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 22,072	$ (20,996)	-48.75%	11036 per employee
4205	61410	2400	211	100	Group Life Insurance	$ 3,104	$ 3,256	$ 3,320	$ 3,795	$ 4,417	$ 622	16.40%	1.54%
4205	61410	2510	211	100	Disability Ins	$ 91	$ 82	$ 82	$ 99	$ 115	$ 16	15.89%	0.04%
4205	61410	2720	211	100	Workers Comp.	$ 622	$ 623	$ 644	$ 691	$ 803	$ 112	16.23%	0.28%
					Subtotal	$ 99,916	$ 104,004	$ 108,116	$ 115,419	$ 100,492	$ (14,927)	-12.93%	
Other Expenditures													
4205	61410	3000	211	100	Purchased Services	$ -	$ 175	$ 783	$ -		$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61410	3500	211	100	Printing & Binding							0.00%	
4205	61410	3520	211	100	Organizational Memberships							0.00%	
4205	61410	5210	211	100	Postal Services							0.00%	
4205	61410	5500	211	100	Travel	$ 2,569	$ 332	$ 211	$ 788	$ 1,000	$ 212	26.90%	
4205	61410	5800	211	100	Miscellaneous	$ 285	$ 500	$ -	$ -	$ 400	$ 400	100.00%	
4205	61410	5510	211	100	Mileage (local only)							0.00%	
4205	61410	6000	211	100	Materials & Supplies	$ -	$ -	$ 707	$ 1,100	$ 500	$ (600)	-54.55%	
4205	61410	6002	211	100	Food Supplies							0.00%	
4205	61410	6012	211	100	Books & Subscriptions							0.00%	
4205	61410	6025	211	100	Computer Supplies	$ -	$ -	$ 375	$ -		$ -	0.00%	
4205	61410	6040	211	100	Software/Online Content							0.00%	
4205	61410	6050	211	100	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 2,854	$ 1,007	$ 2,075	$ 1,888	$ 1,900	$ 12	0.64%	
Health Services													
Salaries													
4205	62220	1131	211	000	School Nurse	$ 41,438	$ 41,938	50,485.79	$ 41,938	$ 46,027	$ 4,089	9.75%	
4205	62220	1660	211	000	Bonus	$ 77	$ -	1,221.58	$ -		$ -	0.00%	
					Subtotal	$ 41,438	$ 41,938	$ 51,707	$ 41,938	$ 46,027	$ 4,089	9.75%	
Benefits													
4205	62220	2100	211	000	FICA	$ 2,912	$ 2,940	3,706.51	$ 3,209	$ 3,521	$ 312	9.72%	7.65%
4205	62220	2210	211	000	VRS - Plan 1 & 2	$ -	$ -	0	$ 4,874	$ 7,650	$ 2,776	56.95%	16.62%
4205	62220	2220	211	000	VRS - Hybrid Plan	$ 6,498	$ 6,576	$ 8,126	$ 2,097	$ -	$ (2,097)	-100.00%	0.00%
4205	62220	2212	211	000	VRS - Retiree Health Ins	$ 497	$ 503	$ 586	$ 508	$ 557	$ 49	9.63%	1.21%
4205	62220	2310	211	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	62220	2400	211	000	Group Life Insurance	$ 543	$ 549	$ 648	$ 646	$ 709	$ 63	9.72%	1.54%
4205	62220	2510	211	000	Disability Ins	$ 110	$ 100	$ 101	$ 17	$ 18	$ 1	8.30%	0.04%
4205	62220	2720	211	000	Workers Comp.	$ 108	$ 106	$ 131	$ 118	$ 129	$ 11	9.22%	0.28%
					Subtotal	$ 20,207	$ 20,692	$ 23,613	$ 22,236	$ 23,620	$ 1,384	6.22%	
Other Expenditures													
4205	62220	6000	211	000	Materials & Supplies	$ 508	$ 419	$ 845	$ 847	$ 450	$ (397)	-46.87%	
					Subtotal	$ 508	$ 419	$ 845	$ 847	$ 450	$ (397)	-46.87%	
Facilities Services													
Salaries													
4205	64200	1180	211	000	Laborer	$ 105,966	$ 116,160	87,087.09	$ 92,755	$ 91,437	$ (1,318)	-1.42%	
4205	64200	1201	211	000	Overtime	$ 282	$ 1,651	248.13	$ 1,530	$ 1,530	$ -	0.00%	
4205	64200	1660	211	000	Bonus	$ 155	$ -	3,870.69	$ -		$ -	0.00%	
					Subtotal	$ 106,403	$ 117,810	$ 91,206	$ 94,285	$ 92,967	$ (1,318)	-1.40%	
Benefits													
4205	64200	2100	211	000	FICA	$ 7,568	$ 8,423	6,527.77	$ 7,215	$ 7,112	$ (103)	-1.43%	7.65%
4205	64200	2210	211	000	VRS - Plan 1 & 2	$ 4,608	$ 4,424	4,481.63	$ 1,873	$ 6,492	$ 4,619	246.66%	7.10%
4205	64200	2220	211	000	VRS - Hybrid Plan	$ 376	$ 1,064	$ -	$ 4,714	$ -	$ (4,714)	-100.00%	0.00%
4205	64200	2212	211	000	VRS - Retiree Health Ins			457.64		$ 722	$ 722	100.00%	0.79%
4205	64200	2310	211	000	HMP	$ 38,160	$ 39,672	$ 41,256	$ 32,301	$ 22,072	$ (10,229)	-31.67%	11036 per employee
4205	64200	2400	211	000	Group Life Insurance	$ 1,383	$ 1,521	$ 1,180	$ 1,431	$ 1,408	$ (23)	-1.60%	1.54%
4205	64200	2510	211	000	Disability Ins	$ 47	$ 119	$ -	$ 149	$ 146	$ (3)	-1.81%	0.16%
4205	64200	2720	211	000	Workers Comp.	$ 2,871	$ 3,741	$ 2,575	$ 2,350	$ 3,643	$ 1,293	55.03%	3.98%
					Subtotal	$ 55,013	$ 58,965	$ 56,478	$ 50,033	$ 41,596	$ (8,437)	-16.86%	
Other Expenditures													
4205	64200	3000	211	000	Purchased Services	$ -	$ 2,478	$ 36,075	$ -	$ -	$ -	0.00%	
4205	64200	5100	211	000	Utilities	$ 143,557	$ 117,712	$ 120,114	$ 104,027	$ 135,000	$ 30,973	29.77%	Adjust for ESCO payment
					Subtotal	$ 143,557	$ 120,190	$ 156,189	$ 104,027	$ 135,000	$ 30,973	29.77%	
Security Services													
Salaries													
4205	64600	1142	211	000	Security	$ -	$ 29,566	22,312.21	$ -	$ 35,087	$ 35,087	100.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	64600	1660	211	000	Bonus			1,291.34			$ -	0.00%	
					Subtotal	$ -	$ 29,566	$ 23,604	$ -	$ 35,087	$ 35,087	100.00%	
Benefits													
4205	64600	2100	211	000	FICA	$ -	$ 2,079	$ 1,762	$ -	$ 2,684	$ 2,684	100.00%	7.65%
4205	64600	2210	211	000	VRS - Plan 1 & 2					$ 5,831		100.00%	16.62%
4205	64600	2220	211	000	VRS - Hybrid Plan					$ -		0.00%	0.00%
4205	64600	2212	211	000	VRS - Retiree Health Ins					$ 425		100.00%	1.21%
4205	64600	2310	211	000	HMP	$ -	$ 9,918	$ 10,314	$ -	$ 11,036	$ 11,036	100.00%	11036 per employee
4205	64600	2400	211	000	Group Life Insurance					$ 540		100.00%	1.54%
4205	64600	2510	211	000	Disability Ins					$ 14		100.00%	0.04%
4205	64600	2720	211	000	Workers Comp.	$ -	$ 74	$ 58	$ -	$ 98	$ 98	100.00%	0.28%
					Subtotal	$ -	$ 12,071	$ 12,133	$ -	$ 20,629	$ 20,629	100.00%	
Other Expenditures													
4205	64600	3000	211	000	Purchased Services	$ -	$ -	$ -	$ 500		$ (500)	-100.00%	
4205	64600	5500	211	000	Travel	$ -	$ -	$ 31	$ 250	$ 35	$ (215)	-86.00%	
4205	64600	6000	211	000	Materials & Supplies	$ -	$ -	$ 751	$ 500	$ 750	$ 250	50.00%	
4205	64600	6050	211	000	Computer Hardware			$ 276		$ 250	$ 250	100.00%	
					Subtotal	$ -	$ -	$ 1,057	$ 1,250	$ 1,035	$ (215)	-17.20%	
					Total	***$ 3,815,454***	***$ 4,014,269***	***$ 4,215,635***	***$ 4,308,542***	***$ 4,569,909***	**$ 261,367**	**6.07%**	

$ (4,376,161)

MILLER ELEMENTARY

Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 499

Instruction - Regular

Salaries													
4205	61100	1120	205	100	Instructional	$ 1,511,597	$ 1,541,258	$ 1,551,017	$ 1,516,485	$ 1,728,224	$ 211,739	13.96%	
4205	61100	1151	205	100	Instructional Assistant	$ 137,866	$ 141,216	$ 131,550	$ 135,145	$ 159,752	$ 24,607	18.21%	
4205	61100	1620	205	100	Supplements	$ 3,229	$ 9,402	$ 6,421	$ 8,253	$ 8,253	$ -	0.00%	
4205	61100	1660	205	100	Bonus	$ 1,935	$ -	$ 42,397	$ -		$ -	0.00%	
					Subtotal	$ 1,654,627	$ 1,691,877	$ 1,731,386	$ 1,659,883	$ 1,896,229	$ 236,346	14.24%	
Benefits													
4205	61100	2100	205	100	FICA	$ 119,995	$ 123,408	$ 126,345	$ 126,998	$ 145,062	$ 18,064	14.22%	7.65%
4205	61100	2210	205	100	VRS - Plan 1 & 2	$ 199,877	$ 195,420	$ 180,781	$ 185,994	$ 308,253	$ 122,259	65.73%	16.62%
4205	61100	2220	205	100	VRS - Hybrid Plan	$ 51,824	$ 63,615	$ 93,743	$ 82,994	$ -	$ (82,994)	-100.00%	0.00%
4205	61100	2212	205	100	VRS - Retiree Health Ins	$ 19,263	$ 19,883	$ 19,987	$ 19,598	$ 22,442	$ 2,844	14.51%	1.21%
4205	61100	2310	205	100	HMP	$ 276,660	$ 287,622	$ 330,048	$ 333,777	$ 275,900	$ (57,877)	-17.34%	11036 per employee
4205	61100	2400	205	100	Group Life Insurance	$ 21,029	$ 21,707	$ 22,134	$ 24,939	$ 28,565	$ 3,626	14.54%	1.54%
4205	61100	2510	205	100	Disability Ins	$ 873	$ 964	$ 1,326	$ 647	$ 742	$ 95	14.68%	0.04%
4205	61100	2720	205	100	Workers Comp.	$ 4,973	$ 4,887	$ 5,010	$ 4,665	$ 5,193	$ 528	11.32%	0.28%
					Subtotal	$ 694,493	$ 717,507	$ 779,374	$ 779,612	$ 786,157	$ 6,545	0.84%	
Other Expenditures													
4205	61100	3000	205	100	Purchased Services	$ 176	$ 1,754	$ 2,462	$ 830	$ 750	$ (80)	-9.64%	
4205	61100	3500	205	100	Printing & Binding							0.00%	
4205	61100	3520	205	100	Organizational Memberships							0.00%	
4205	61100	5200	205	100	Communications			$ 231				0.00%	
4205	61100	5400	205	100	Leases & Rentals-Copiers	$ 12,096	$ 11,142	$ 11,142	$ 12,100	$ 12,100	$ -	0.00%	
4205	61100	5401	205	100	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	205	100	Travel							0.00%	
4205	61100	5510	205	100	Mileage (local only)							0.00%	
4205	61100	6000	205	100	Materials & Supplies	$ 37,844	$ 14,823	$ 28,179	$ 22,988	$ 23,000	$ 12	0.05%	
4205	61100	6002	205	100	Food Supplies							0.00%	
4205	61100	6012	205	100	Books & Subscriptions							0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	6025	205	100	Computer Supplies	$ 2,632	$ 913	$ 3,796	$ 5,000	$ 1,500	$ (3,500)	-70.00%	
4205	61100	6030	205	100	Instructional Material							0.00%	
4205	61100	6040	205	100	Software/Online Content							0.00%	
4205	61100	6050	205	100	Computer Hardware	$ 1,505	$ 1,732	$ 11,696	$ 17,280	$ 1,500	$ (15,780)	-91.32%	
					Subtotal	$ 54,253	$ 30,364	$ 57,506	$ 58,198	$ 38,850	$ (19,348)	-33.25%	
Instruction - ESL													
Salaries													
4205	61100	1120	205	190	Instructional	$ 3,726	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 3,726	$ -	$ -	$ -		$ -	0.00%	
Benefits													
4205	61100	2100	205	190	FICA	$ 285	$ -	$ -	$ -		$ -	0.00%	7.65%
4205	61100	2210	205	190	VRS - Plan 1 & 2	$ -	$ -	$ -	$ -		$ -	0.00%	16.62%
4205	61100	2220	205	190	VRS - Hybrid Plan	$ 380	$ -	$ -	$ -		$ -	0.00%	0.00%
4205	61100	2212	205	190	VRS - Retiree Health Ins	$ 29	$ -	$ -	$ -		$ -	0.00%	1.21%
4205	61100	2310	205	190	HMP	$ -	$ -	$ -	$ -		$ -	0.00%	11036 per employee
4205	61100	2400	205	190	Group Life Insurance	$ 32	$ -	$ -	$ -		$ -	0.00%	1.54%
4205	61100	2510	205	190	Disability Ins	$ 5	$ -	$ -	$ -		$ -	0.00%	0.04%
4205	61100	2720	205	190	Workers Comp.	$ 10	$ -	$ -	$ -		$ -	0.00%	0.28%
					Subtotal	$ 741	$ -	$ -	$ -		$ -	0.00%	
Other Expenditures													
4205	61100	5500	205	190	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5510	205	190	Mileage (local only)							0.00%	
4205	61100	6000	205	190	Materials & Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6025	205	190	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
Instruction - Special													
Salaries													
4205	61100	1120	205	200	Instructional	$ 369,277	$ 400,269	$ 373,045	$ 373,049	$ 433,343	$ 60,294	16.16%	
4205	61100	1130	205	200	Other Professional					$ 66,569		100.00%	
4205	61100	1151	205	200	Instructional Assistant	$ 112,707	$ 115,297	$ 109,382	$ 109,455	$ 153,553	$ 44,098	40.29%	
4205	61100	1660	205	200	Bonus	$ 232	$ -	$ 14,073	$ -		$ -	0.00%	
					Subtotal	$ 482,217	$ 515,566	$ 496,500	$ 482,504	$ 653,465	$ 170,961	35.43%	
Benefits													
4205	61100	2100	205	200	FICA	$ 34,987	$ 37,546	$ 35,787	$ 36,918	$ 49,990	$ 13,072	35.41%	7.65%
4205	61100	2210	205	200	VRS - Plan 1 & 2	$ 66,139	$ 70,999	$ 61,068	$ 56,073	$ 108,606	$ 52,533	93.69%	16.62%
4205	61100	2220	205	200	VRS - Hybrid Plan	$ 9,429	$ 9,842	$ 19,123	$ 24,125	$ -	$ (24,125)	-100.00%	0.00%
4205	61100	2212	205	200	VRS - Retiree Health Ins	$ 5,783	$ 6,187	$ 5,838	$ 5,845	$ 7,907	$ 2,062	35.28%	1.21%
4205	61100	2310	205	200	HMP	$ 104,940	$ 109,098	$ 113,454	$ 118,437	$ 99,324	$ (19,113)	-16.14%	11036 per employee
4205	61100	2400	205	200	Group Life Insurance	$ 6,314	$ 6,754	$ 6,466	$ 7,435	$ 10,063	$ 2,628	35.35%	1.54%
4205	61100	2510	205	200	Disability Ins	$ 155	$ 150	$ 267	$ 193	$ 261	$ 68	35.43%	0.04%
4205	61100	2720	205	200	Workers Comp.	$ 1,713	$ 1,812	$ 1,778	$ 1,357	$ 1,830	$ 473	34.83%	0.28%
					Subtotal	$ 229,460	$ 242,388	$ 243,781	$ 250,383	$ 277,981	$ 27,598	11.02%	
Other Expenditures													
4205	61100	5500	205	200	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5510	205	200	Mileage (local only)							0.00%	
4205	61100	6000	205	200	Materials & Supplies	$ 1,227	$ 701	$ 1,204	$ -		$ -	0.00%	
4205	61100	6025	205	200	Computer Supplies	$ 141	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 1,368	$ 701	$ 1,204	$ -		$ -	0.00%	
Instruction - Gifted													
Salaries													
4205	61100	1120	205	400	Instructional	$ 81,976	$ 83,615	$ 50,836	$ 48,336	$ 56,944	$ 8,608	17.81%	
4205	61100	1660	205	400	Bonus			$ 1,302				0.00%	
					Subtotal	$ 81,976	$ 83,615	$ 52,138	$ 48,336	$ 56,944	$ 8,608	17.81%	
Benefits													

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	2100	205	400	FICA	$ 6,260	$ 6,368	$ 3,997	$ 3,698	$ 4,356	$ 658	17.80%	7.65%
4205	61100	2210	205	400	VRS - Plan 1 & 2	$ 12,854	$ 13,111	$ -	$ 5,617	$ 9,464	$ 3,847	68.48%	16.62%
4205	61100	2220	205	400	VRS - Hybrid Plan	$ -	$ -	$ 8,009	$ 2,417	$ -	$ (2,417)	-100.00%	0.00%
4205	61100	2212	205	400	VRS - Retiree Health Ins	$ 984	$ 1,003	$ 585	$ 585	$ 689	$ 104	17.78%	1.21%
4205	61100	2310	205	400	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ -	$ (10,767)	-100.00%	11036 per employee
4205	61100	2400	205	400	Group Life Insurance	$ 1,074	$ 1,095	$ 648	$ 745	$ 877	$ 132	17.71%	1.54%
4205	61100	2510	205	400	Disability Ins	$ -	$ -	$ 115	$ 19	$ 23	$ 4	19.88%	0.04%
4205	61100	2720	205	400	Workers Comp.	$ 214	$ 212	$ 132	$ 136	$ 159	$ 23	17.24%	0.28%
					Subtotal	$ 30,925	$ 31,708	$ 23,800	$ 23,984	$ 15,568	$ (8,416)	-35.09%	
Guidance Services													
Salaries													
4205	61210	1120	205	100	Instructional	$ 60,501	$ 106,088	$ 89,271	$ 68,149	$ 80,285	$ 12,136	17.81%	
4205	61210	1660	205	100	Bonus			$ 1,176				0.00%	
4205	61210	1800	205	100	Payouts	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0.28%
					Subtotal	$ 60,501	$ 106,088	$ 90,447	$ 68,149	$ 80,285	$ 12,136	17.81%	
Benefits													
4205	61210	2100	205	100	FICA	$ 4,340	$ 7,591	$ 6,483	$ 5,214	$ 6,142	$ 928	17.79%	7.65%
4205	61210	2210	205	100	VRS - Plan 1 & 2	$ 9,487	$ 16,598	$ 14,819	$ 7,920	$ 13,343	$ 5,424	68.49%	16.62%
4205	61210	2220	205	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 3,407	$ -	$ (3,407)	-100.00%	0.00%
4205	61210	2212	205	100	VRS - Retiree Health Ins	$ 726	$ 1,269	$ 1,079	$ 825	$ 971	$ 146	17.75%	1.21%
4205	61210	2310	205	100	HMP	$ 9,540	$ 19,836	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	61210	2400	205	100	Group Life Insurance	$ 793	$ 1,386	$ 1,195	$ 1,050	$ 1,236	$ 186	17.75%	1.54%
4205	61210	2510	205	100	Disability Ins	$ -	$ -	$ -	$ 27	$ 32	$ 5	18.94%	0.04%
4205	61210	2720	205	100	Workers Comp.	$ 157	$ 267	$ 232	$ 191	$ 225	$ 34	17.70%	0.28%
					Subtotal	$ 25,042	$ 46,947	$ 34,121	$ 29,401	$ 32,986	$ 3,585	12.19%	
Other Expenditures													
4205	61210	6000	205	100	Materials & Supplies	$ 189	$ 118	$ 252	$ 250	$ 200	$ (50)	-20.00%	
					Subtotal	$ 189	$ 118	$ 252	$ 250	$ 200	$ (50)	-20.00%	
Instruction - Pre-Kindergarten													
Salaries													
4205	61100	1120	205	800	Instructional	$ 48,974	$ 54,102	$ 54,102	$ 54,103	$ 63,766	$ 9,663	17.86%	
4205	61100	1151	205	800	Instructional Assistant	$ 18,170	$ 18,737	$ 18,737	$ 18,738	$ 22,324	$ 3,586	19.14%	
4205	61100	1660	205	800	Bonus	$ 155	$ -	$ 2,567	$ -		$ -	0.00%	
					Subtotal	$ 67,299	$ 72,839	$ 75,406	$ 72,841	$ 86,090	$ 13,249	18.19%	
Benefits													
4205	61100	2100	205	800	FICA	$ 4,748	$ 5,155	$ 5,348	$ 5,573	$ 6,586	$ 1,013	18.17%	7.65%
4205	61100	2210	205	800	VRS - Plan 1 & 2	$ 10,528	$ 11,421	$ 12,106	$ 8,465	$ 14,308	$ 5,843	69.03%	16.62%
4205	61100	2220	205	800	VRS - Hybrid Plan	$ -	$ -	$ -	$ 3,642	$ -	$ (3,642)	-100.00%	0.00%
4205	61100	2212	205	800	VRS - Retiree Health Ins	$ 806	$ 874	$ 881	$ 882	$ 1,042	$ 160	18.11%	1.21%
4205	61100	2310	205	800	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 22,072	$ 538	2.50%	11036 per employee
4205	61100	2400	205	800	Group Life Insurance	$ 880	$ 954	$ 976	$ 1,123	$ 1,326	$ 203	18.06%	1.54%
4205	61100	2510	205	800	Disability Ins	$ -	$ -	$ -	$ 29	$ 34	$ 5	18.74%	0.04%
4205	61100	2720	205	800	Workers Comp.	$ 174	$ 183	$ 189	$ 205	$ 241	$ 36	17.59%	0.28%
					Subtotal	$ 36,215	$ 38,424	$ 40,128	$ 41,453	$ 45,609	$ 4,156	10.03%	
Other Expenditures													
4205	61100	3000	205	800	Purchased Services	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	5500	205	800	Travel	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	5510	205	800	Mileage (local only)							0.00%	
4205	61100	6000	205	800	Materials & Supplies	$ 30	$ 176	$ 343	$ -	$ 180	$ 180	100.00%	
4205	61100	6002	205	800	Food Supplies							0.00%	
4205	61100	6025	205	800	Computer Supplies	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	6040	205	800	Software/Online Content							0.00%	
4205	61100	6050	205	800	Computer Hardware	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
					Subtotal	$ 30	$ 176	$ 343	$ -	$ 180	$ 180	100.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
Library Services													
Salaries													
4205	61322	1122	205	100	Librarian	$ 80,512	$ 94,824	$ 62,739	$ 62,739	$ 73,913	$ 11,174	17.81%	
4205	61322	1140	205	100	Technical	$ 16,964	$ 17,464	$ 17,464	$ 17,466	$ 22,518	$ 5,052	28.92%	
4205	61322	1660	205	100	Bonus			$ 2,502				0.00%	
					Subtotal	$ 97,477	$ 112,288	$ 82,705	$ 80,205	$ 96,431	$ 16,226	20.23%	
Benefits													
4205	61322	2100	205	100	FICA	$ 6,929	$ 8,047	$ 5,334	$ 6,137	$ 7,377	$ 1,240	20.20%	7.65%
4205	61322	2210	205	100	VRS - Plan 1 & 2	$ 12,624	$ 12,877	$ -	$ 9,321	$ 16,027	$ 6,706	71.95%	16.62%
4205	61322	2220	205	100	VRS - Hybrid Plan	$ 2,660	$ 2,738	$ 13,330	$ 4,010	$ -	$ (4,010)	-100.00%	0.00%
4205	61322	2212	205	100	VRS - Retiree Health Ins	$ 1,170	$ 1,195	$ 971	$ 972	$ 1,167	$ 195	20.04%	1.21%
4205	61322	2310	205	100	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 22,072	$ 538	2.50%	11036 per employee
4205	61322	2400	205	100	Group Life Insurance	$ 1,277	$ 1,305	$ 1,075	$ 1,236	$ 1,485	$ 249	20.15%	1.54%
4205	61322	2510	205	100	Disability Ins	$ 45	$ 42	$ 191	$ 32	$ 39	$ 7	20.54%	0.04%
4205	61322	2720	205	100	Workers Comp.	$ 254	$ 284	$ 208	$ 225	$ 270	$ 45	20.00%	0.28%
					Subtotal	$ 44,040	$ 46,324	$ 41,736	$ 43,467	$ 48,436	$ 4,969	11.43%	
Other Expenditures													
4205	61322	6000	205	100	Materials & Supplies	$ 4,175	$ 2,248	$ 4,956	$ 4,990	$ 3,800	$ (1,190)	-23.85%	
4205	61322	6050	205	100	Computer Hardware	$ 774	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 4,949	$ 2,248	$ 4,956	$ 4,990	$ 3,800	$ (1,190)	-23.85%	
Office of the Principal													
Salaries													
4205	61410	1126	205	100	Principal	$ 88,342	$ 99,258	$ 99,030	$ 98,500	$ 112,982	$ 14,482	14.70%	
4205	61410	1127	205	100	Assistant Principal	$ 76,270	$ 80,526	$ 80,341	$ 79,911	$ 91,965	$ 12,054	15.08%	
4205	61410	1150	205	100	Clerical	$ 63,597	$ 58,387	$ 61,084	$ 60,758	$ 66,985	$ 6,227	10.25%	
4205	61410	1660	205	100	Bonus			$ 5,208				0.00%	
4205	61410	1800	205	100	Payouts	$ 20,612	$ -	$ -	$ 20,000	$ 20,000	$ -	0.00%	
					Subtotal	$ 228,208	$ 238,170	$ 245,664	$ 239,169	$ 291,932	$ 52,763	22.06%	
Benefits													
4205	61410	2100	205	100	FICA	$ 18,273	$ 17,223	$ 17,755	$ 18,299	$ 22,333	$ 4,034	22.04%	7.65%
4205	61410	2210	205	100	VRS - Plan 1 & 2	$ 22,218	$ 32,629	$ 34,440	$ 27,794	$ 48,519	$ 20,726	74.57%	16.62%
4205	61410	2220	205	100	VRS - Hybrid Plan	$ -	$ 4,492	$ 5,542	$ 11,958	$ -	$ (11,958)	-100.00%	0.00%
4205	61410	2212	205	100	VRS - Retiree Health Ins	$ 1,700	$ 2,837	$ 2,911	$ 2,896	$ 3,532	$ 636	21.97%	1.21%
4205	61410	2310	205	100	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 44,144	$ 1,076	2.50%	11036 per employee
4205	61410	2400	205	100	Group Life Insurance	$ 1,856	$ 3,098	$ 3,224	$ 3,685	$ 4,496	$ 811	22.00%	1.54%
4205	61410	2510	205	100	Disability Ins	$ -	$ 68	$ 79	$ 95	$ 117	$ 22	22.92%	0.04%
4205	61410	2720	205	100	Workers Comp.	$ 619	$ 599	$ 627	$ 671	$ 817	$ 146	21.82%	0.28%
					Subtotal	$ 82,827	$ 100,619	$ 105,834	$ 128,466	$ 123,958	$ (4,508)	-3.51%	
Other Expenditures													
4205	61410	3000	205	100	Purchased Services	$ 120	$ 150	$ 152	$ -	$ 140	$ 140	100.00%	
4205	61410	3500	205	100	Printing & Binding							0.00%	
4205	61410	3520	205	100	Organizational Memberships							0.00%	
4205	61410	5210	205	100	Postal Services							0.00%	
4205	61410	5500	205	100	Travel	$ -	$ -	$ -	$ 220		$ (220)	-100.00%	
4205	61410	6000	205	100	Materials & Supplies	$ -	$ -	$ 1,252	$ 603		$ (603)	-100.00%	
4205	61410	6002	205	100	Food Supplies							0.00%	
4205	61410	6012	205	100	Books & Subscriptions							0.00%	
4205	61410	6025	205	100	Computer Supplies	$ -	$ -	$ -	$ 500		$ (500)	-100.00%	
					Subtotal	$ 120	$ 150	$ 1,403	$ 1,323	$ 140	$ (1,183)	-89.42%	
Health Services													
Salaries													
4205	62220	1131	205	000	School Nurse	$ 34,558	$ 35,058	$ 30,711	$ 39,900	$ 40,743	$ 843	2.11%	
4205	62220	1660	205	000	Bonus	$ 77	$ -	$ 1,159	$ -		$ -	0.00%	
					Subtotal	$ 34,635	$ 35,058	$ 31,870	$ 39,900	$ 40,743	$ 843	2.11%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
Benefits													
4205	62220	2100	205	000	FICA	$ 2,650	$ 2,622	$ 2,375	$ 3,053	$ 3,117	$ 64	2.09%	7.65%
4205	62220	2210	205	000	VRS - Plan 1 & 2	$ -	$ -	$ -	$ 4,637	$ 6,771	$ 2,134	46.03%	16.62%
4205	62220	2220	205	000	VRS - Hybrid Plan	$ 5,419	$ 5,497	$ 5,047	$ 1,995	$ -	$ (1,995)	-100.00%	0.00%
4205	62220	2212	205	000	VRS - Retiree Health Ins	$ 415	$ 421	$ 367	$ 483	$ 493	$ 10	2.07%	1.21%
4205	62220	2310	205	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	62220	2400	205	000	Group Life Insurance	$ 453	$ 459	$ 407	$ 615	$ 627	$ 12	2.02%	1.54%
4205	62220	2510	205	000	Disability Ins	$ 92	$ 84	$ 81	$ 16	$ 16	$ 0	1.86%	0.04%
4205	62220	2720	205	000	Workers Comp.	$ 90	$ 88	$ 79	$ 112	$ 114	$ 2	1.86%	0.28%
					Subtotal	$ 18,658	$ 19,088	$ 18,670	$ 21,678	$ 22,175	$ 497	2.29%	
Other Expenditures													
4205	62220	6000	205	000	Materials & Supplies	$ 791	$ 819	$ 790	$ 799	$ 800	$ 1	0.13%	
					Subtotal	$ 791	$ 819	$ 790	$ 799	$ 800	$ 1	0.13%	
Facilities Services													
Salaries													
4205	64200	1180	205	000	Laborer	$ 149,361	$ 153,696	$ 150,310	$ 152,543	$ 152,247	$ (296)	-0.19%	
4205	64200	1201	205	000	Overtime	$ 2,994	$ 4,235	$ 3,765	$ 1,530	$ 1,530	$ -	0.00%	
4205	64200	1660	205	000	Bonus	$ -	$ -	$ 4,990	$ -		$ -	0.00%	
					Subtotal	$ 152,355	$ 157,931	$ 159,065	$ 154,073	$ 153,777	$ (296)	-0.19%	
Benefits													
4205	64200	2100	205	000	FICA	$ 10,923	$ 11,223	$ 11,329	$ 11,790	$ 11,764	$ (26)	-0.22%	7.65%
4205	64200	2210	205	000	VRS - Plan 1 & 2	$ 7,052	$ 7,276	$ 7,453	$ 3,129	$ 10,810	$ 7,681	245.44%	7.10%
4205	64200	2220	205	000	VRS - Hybrid Plan	$ -	$ -	$ -	$ 7,704	$ -	$ (7,704)	-100.00%	0.00%
4205	64200	2212	205	000	VRS - Retiree Health Ins			$ 761		$ 1,203		100.00%	0.79%
4205	64200	2310	205	000	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 33,108	$ (9,960)	-23.13%	11036 per employee
4205	64200	2400	205	000	Group Life Insurance	$ 1,957	$ 2,017	$ 1,962	$ 2,351	$ 2,345	$ (6)	-0.26%	1.54%
4205	64200	2510	205	000	Disability Ins	$ -	$ -	$ -	$ 244	$ 244	$ -	0.00%	0.16%
4205	64200	2720	205	000	Workers Comp.	$ 3,593	$ 4,026	$ 4,012	$ 3,839	$ 6,059	$ 2,220	57.83%	3.98%
					Subtotal	$ 61,685	$ 64,214	$ 66,774	$ 72,125	$ 65,533	$ (6,592)	-9.14%	
Other Expenditures													
4205	64200	3000	205	000	Purchased Services	$ -	$ -	$ 6,413	$ -	$ -	$ -	0.00%	
4205	64200	5100	205	000	Utilities	$ 156,834	$ 120,151	$ 122,863	$ 99,314	$ 135,000	$ 35,686	35.93%	
					Subtotal	$ 156,834	$ 120,151	$ 129,276	$ 99,314	$ 135,000	$ 35,686	35.93%	
Security Services													
Salaries													
4205	64600	1142	205	000	Security	$ 20,297	$ 33,422	$ 33,422	$ 33,424	$ 36,848	$ 3,424	10.24%	
					Subtotal	$ 20,297	$ 33,422	$ 33,422	$ 33,424	$ 36,848	$ 3,424	10.24%	
Benefits													
4205	64600	2100	205	000	FICA	$ 1,553	$ 2,557	$ 2,557	$ 2,557	$ 2,819	$ 262	10.24%	7.65%
4205	64600	2210	205	000	VRS - Plan 1 & 2					$ 6,124		100.00%	16.62%
4205	64600	2220	205	000	VRS - Hybrid Plan					$ -		0.00%	0.00%
4205	64600	2212	205	000	VRS - Retiree Health Ins					$ 446		100.00%	1.21%
4205	64600	2310	205	000	HMP	$ -	$ 9,918	$ 10,314	$ 10,767	$ -	$ (10,767)	-100.00%	11036 per employee
4205	64600	2400	205	000	Group Life Insurance					$ 567		100.00%	1.54%
4205	64600	2510	205	000	Disability Ins					$ 15		100.00%	0.04%
4205	64600	2720	205	000	Workers Comp.	$ 52	$ 84	$ 86	$ 94	$ 103	$ 9	9.76%	0.28%
					Subtotal	$ 1,605	$ 12,559	$ 12,957	$ 13,418	$ 10,074	$ (3,344)	-24.92%	
Other Expenditures													
4205	64600	3000	205	000	Purchased Services	$ -	$ -	$ 427	$ 500	$ 500	$ -	0.00%	
4205	64600	5500	205	000	Travel	$ -	$ -	$ -	$ 250	$ -	$ (250)	-100.00%	
4205	64600	6000	205	000	Materials & Supplies	$ -	$ -	$ 806	$ 500	$ 500	$ -	0.00%	
					Subtotal	$ -	$ -	$ 1,233	$ 1,250	$ 1,000	$ (250)	-20.00%	
					Total	***$ 4,327,542***	***$ 4,521,358***	***$ 4,562,739***	***$ 4,448,595***	***$ 5,001,192***	**$ 552,597**	**12.42%**	***$ (4,806,933)***

PEARSON ELEMENTARY

						FY 2019 Actual	*FY 2020 Actual*	*FY 2021 Actual*	*FY 2022 Adopted*	*FY2023 Adopted*	*Amount Changed*	*% Change*	*Comments*
Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 390													
Instruction - Regular													
Salaries													
4205	61100	1120	207	100	Instructional	$ 1,131,340	$ 1,163,874	$ 1,144,922	$ 1,133,077	$ 1,336,337	$ 203,260	17.94%	
4205	61100	1151	207	100	Instructional Assistant	$ 106,788	$ 97,630	$ 82,820	$ 98,604	$ 130,990	$ 32,386	32.84%	
4205	61100	1620	207	100	Supplements	$ 7,938	$ 7,903	$ 2,802	$ 8,253	$ 8,253	$ -	0.00%	
4205	61100	1660	207	100	Bonus	$ 232	$ -	$ 32,205	$ -		$ -	0.00%	
					Subtotal	$ 1,246,298	$ 1,269,407	$ 1,262,749	$ 1,239,934	$ 1,475,580	$ 235,646	19.00%	
Benefits													
4205	61100	2100	207	100	FICA	$ 90,870	$ 93,472	$ 93,529	$ 94,867	$ 112,882	$ 18,015	18.99%	7.65%
4205	61100	2210	207	100	VRS - Plan 1 & 2	$ 159,776	$ 116,209	$ 111,123	$ 138,513	$ 239,661	$ 101,148	73.02%	16.62%
4205	61100	2220	207	100	VRS - Hybrid Plan	$ 32,396	$ 78,132	$ 90,003	$ 61,997	$ -	$ (61,997)	-100.00%	0.00%
4205	61100	2212	207	100	VRS - Retiree Health Ins	$ 14,707	$ 14,871	$ 14,643	$ 14,608	$ 17,448	$ 2,840	19.44%	1.21%
4205	61100	2310	207	100	HMP	$ 248,040	$ 257,868	$ 268,164	$ 269,175	$ 209,684	$ (59,491)	-22.10%	11036 per employee
4205	61100	2400	207	100	Group Life Insurance	$ 16,056	$ 16,243	$ 16,216	$ 18,590	$ 22,207	$ 3,617	19.46%	1.54%
4205	61100	2510	207	100	Disability Ins	$ 543	$ 1,057	$ 1,164	$ 481	$ 577	96	19.96%	0.04%
4205	61100	2720	207	100	Workers Comp.	$ 3,692	$ 3,771	$ 3,724	$ 3,485	$ 4,038	$ 553	15.87%	0.28%
					Subtotal	$ 566,079	$ 581,622	$ 598,566	$ 601,716	$ 606,497	$ 4,781	0.79%	
Other Expenditures													
4205	61100	3000	207	100	Purchased Services	$ 463	$ 1,478	$ 2,756	$ 296	$ 500	$ 204	68.92%	
4205	61100	3500	207	100	Printing & Binding							0.00%	
4205	61100	3520	207	100	Organizational Memberships							0.00%	
4205	61100	5400	207	100	Leases & Rentals-Copiers	$ 11,006	$ 10,737	$ 9,180	$ 14,000	$ 11,000	$ (3,000)	-21.43%	
4205	61100	5401	207	100	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	207	100	Travel							0.00%	
4205	61100	5510	207	100	Mileage (local only)							0.00%	
4205	61100	6000	207	100	Materials & Supplies	$ 29,680	$ 16,479	$ 30,644	$ 17,680	$ 17,500	$ (180)	-1.02%	
4205	61100	6002	207	100	Food Supplies							0.00%	
4205	61100	6012	207	100	Books & Subscriptions							0.00%	
4205	61100	6025	207	100	Computer Supplies	$ 717	$ 559	$ 1,934	$ -	$ 600	$ 600	100.00%	
4205	61100	6030	207	100	Instructional Material							0.00%	
4205	61100	6040	207	100	Software/Online Content							0.00%	
4205	61100	6050	207	100	Computer Hardware	$ 5,786	$ 3,264	$ 2,950	$ 16,320	$ 4,500	$ (11,820)	-72.43%	
					Subtotal	$ 47,652	$ 32,517	$ 47,464	$ 48,296	$ 34,100	$ (14,196)	-29.39%	
Instruction - Special													
Salaries													
4205	61100	1120	207	200	Instructional	$ 188,018	$ 197,274	$ 160,628	$ 158,628	$ 256,388	$ 97,760	61.63%	
4205	61100	1151	207	200	Instructional Assistant	$ 17,481	$ 17,549	$ 18,224	$ 18,225	$ 21,272	$ 3,047	16.72%	
4205	61100	1660	207	200	Bonus	$ 542	$ -	$ 4,995	$ -		$ -	0.00%	
					Subtotal	$ 206,041	$ 214,823	$ 183,847	$ 176,853	$ 277,660	$ 100,807	57.00%	
Benefits													
4205	61100	2100	207	200	FICA	$ 15,369	$ 15,741	$ 13,590	$ 13,532	$ 21,241	$ 7,709	56.97%	7.65%
4205	61100	2210	207	200	VRS - Plan 1 & 2	$ 15,323	$ 16,489	$ 8,154	$ 20,551	$ 46,147	$ 25,596	124.55%	16.62%
4205	61100	2220	207	200	VRS - Hybrid Plan	$ 16,892	$ 17,196	$ 21,239	$ 8,843	$ -	$ (8,843)	-100.00%	0.00%
4205	61100	2212	207	200	VRS - Retiree Health Ins	$ 2,465	$ 2,578	$ 2,140	$ 2,142	$ 3,360	$ 1,218	56.85%	1.21%
4205	61100	2310	207	200	HMP	$ 47,700	$ 49,590	$ 51,570	$ 43,068	$ 44,144	$ 1,076	2.50%	11036 per employee
4205	61100	2400	207	200	Group Life Insurance	$ 2,691	$ 2,814	$ 2,370	$ 2,725	$ 4,276	$ 1,551	56.92%	1.54%
4205	61100	2510	207	200	Disability Ins	$ 285	$ 255	$ 296	$ 71	$ 111	$ 40	56.43%	0.04%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	2720	207	200	Workers Comp.	$ 533	$ 540	$ 463	$ 498	$ 777	$ 279	56.11%	0.28%
					Subtotal	$ 101,258	$ 105,202	$ 99,822	$ 91,430	$ 120,056	$ 28,626	31.31%	
Other Expenditures													
4205	61100	5500	207	200	Travel	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	5510	207	200	Mileage (local only)							0.00%	
4205	61100	6000	207	200	Materials & Supplies	$ 504	$ 222	$ 331	$ -	$ 350	$ 350	100.00%	
					Subtotal	$ 504	$ 222	$ 331	$ -	$ 350	$ 350	100.00%	
Instruction - Gifted													
Salaries													
4205	61100	1120	207	400	Instructional	$ 45,751	$ 48,027	$ 48,027	$ 48,027	$ 129,708	$ 81,681	170.07%	
4205	61100	1660	207	400	Bonus			$ 1,277				0.00%	
					Subtotal	$ 45,751	$ 48,027	$ 49,304	$ 48,027	$ 129,708	$ 81,681	170.07%	
Benefits													
4205	61100	2100	207	400	FICA	$ 3,207	$ 3,375	$ 3,470	$ 3,675	$ 9,923	$ 6,248	170.00%	7.65%
4205	61100	2210	207	400	VRS - Plan 1 & 2	$ -	$ -		$ 5,582	$ 21,557	$ 15,976	286.22%	16.62%
4205	61100	2220	207	400	VRS - Hybrid Plan	$ 7,234	$ 7,530	$ 7,982	$ 2,401	$ -	$ (2,401)	-100.00%	0.00%
4205	61100	2212	207	400	VRS - Retiree Health Ins	$ 554	$ 576	$ 582	$ 582	$ 1,569	$ 987	169.67%	1.21%
4205	61100	2310	207	400	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 22,072	$ 11,305	105.00%	11036 per employee
4205	61100	2400	207	400	Group Life Insurance	$ 604	$ 629	$ 643	$ 740	$ 1,998	$ 1,258	169.93%	1.54%
4205	61100	2510	207	400	Disability Ins	$ 123	$ 114	$ 114	$ 19	$ 52	$ 33	173.07%	0.04%
4205	61100	2720	207	400	Workers Comp.	$ 119	$ 121	$ 125	$ 135	$ 363	$ 228	169.02%	0.28%
					Subtotal	$ 21,381	$ 22,264	$ 23,229	$ 23,901	$ 57,534	$ 33,633	140.72%	
Guidance Services													
Salaries													
4205	61210	1120	207	100	Instructional	$ 49,169	$ 45,974	$ 46,307	$ 46,800	$ 54,668	$ 7,868	16.81%	
4205	61210	1660	207	100	Bonus			$ 1,255				0.00%	
4205	61210	1800	207	100	Payouts	$ -	$ 8,671	$ -	$ -		$ -	0.00%	
					Subtotal	$ 49,169	$ 45,974	$ 47,562	$ 46,800	$ 54,668	$ 7,868	16.81%	
Benefits													
4205	61210	2100	207	100	FICA	$ 3,263	$ 4,090	$ 3,606	$ 3,581	$ 4,182	$ 601	16.79%	7.65%
4205	61210	2210	207	100	VRS - Plan 1 & 2	$ 7,710	$ (1,017)	$ -	$ 5,439	$ 9,086	$ 3,647	67.05%	16.62%
4205	61210	2220	207	100	VRS - Hybrid Plan	$ -	$ 6,992	$ 7,778	$ 2,340	$ -	$ (2,340)	-100.00%	0.00%
4205	61210	2212	207	100	VRS - Retiree Health Ins	$ 590	$ 476	$ 566	$ 567	$ 661	$ 94	16.66%	1.21%
4205	61210	2310	207	100	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	61210	2400	207	100	Group Life Insurance	$ 644	$ 520	$ 627	$ 721	$ 842	$ 121	16.77%	1.54%
4205	61210	2510	207	100	Disability Ins	$ -	$ 102	$ 111	$ 19	$ 22	$ 3	15.09%	0.04%
4205	61210	2720	207	100	Workers Comp.	$ 127	$ 115	$ 120	$ 132	$ 153	$ 21	15.96%	0.28%
					Subtotal	$ 21,874	$ 21,196	$ 23,123	$ 23,566	$ 25,982	$ 2,416	10.25%	
Other Expenditures													
4205	61210	5500	207	100	Travel	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61210	5510	207	100	Mileage (local only)							0.00%	
4205	61210	6000	207	100	Materials & Supplies	$ 215	$ 185	$ -	$ 193	$ 200	$ 7	3.63%	
					Subtotal	$ 215	$ 185	$ -	$ 193	$ 200	$ 7	3.63%	
Library Services													
Salaries													
4205	61322	1122	207	100	Librarian	$ 63,638	$ 68,493	$ 69,886	$ 69,887	$ 82,333	$ 12,446	17.81%	
4205	61322	1140	207	100	Technical	$ 22,462	$ 24,083	$ 24,083	$ 24,084	$ 32,345	$ 8,261	34.30%	
4205	61322	1660	207	100	Bonus			$ 2,836				0.00%	
					Subtotal	$ 86,100	$ 92,576	$ 96,804	$ 93,971	$ 114,678	$ 20,707	22.04%	
Benefits													
4205	61322	2100	207	100	FICA	$ 6,602	$ 7,106	$ 7,370	$ 7,190	$ 8,773	$ 1,583	22.01%	7.65%
4205	61322	2210	207	100	VRS - Plan 1 & 2	$ 13,493	$ 14,516	$ 15,618	$ 10,920	$ 19,059	$ 8,139	74.53%	16.62%
4205	61322	2220	207	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 4,699	$ -	$ (4,699)	-100.00%	0.00%
4205	61322	2212	207	100	VRS - Retiree Health Ins	$ 1,033	$ 1,111	$ 1,137	$ 1,138	$ 1,388	$ 250	21.93%	1.21%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61322	2310	207	100	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 11,036	$ (10,498)	-48.75%	11036 per employee
4205	61322	2400	207	100	Group Life Insurance	$ 1,127	$ 1,213	$ 1,259	$ 1,448	$ 1,766	$ 318	21.96%	1.54%
4205	61322	2510	207	100	Disability Ins	$ -	$ -	$ -	$ 38	$ 46	$ 8	20.71%	0.04%
4205	61322	2720	207	100	Workers Comp.	$ 223	$ 233	$ 244	$ 264	$ 321	$ 57	21.63%	0.28%
					Subtotal	$ 41,558	$ 44,015	$ 46,256	$ 47,231	$ 42,389	$ (4,842)	-10.25%	
Other Expenditures													
4205	61322	6000	207	100	Materials & Supplies	$ 3,893	$ 3,772	$ 3,314	$ 3,860	$ 3,860	$ -	0.00%	
					Subtotal	$ 3,893	$ 3,772	$ 3,314	$ 3,860	$ 3,860	$ -	0.00%	
Office of the Principal													
Salaries													
4205	61410	1126	207	100	Principal	$ 105,819	$ 93,715	$ 93,501	$ 93,000	$ 106,614	$ 13,614	14.64%	
4205	61410	1127	207	100	Assistant Principal	$ 69,144	$ 77,592	$ 774,142	$ 77,001	$ 89,927	$ 12,926	16.79%	
4205	61410	1150	207	100	Clerical	$ 54,911	$ 67,330	$ 66,857	$ 39,086	$ 86,025	$ 46,939	120.09%	
4205	61410	1660	207	100	Bonus			$ 3,709				0.00%	
4205	61410	1800	207	100	Payouts	$ 11,111	$ 2,767	$ 81	$ 5,000	$ 5,000	$ -	0.00%	
					Subtotal	$ 229,874	$ 238,638	$ 938,208	$ 209,087	$ 287,566	$ 78,479	37.53%	
Benefits													
4205	61410	2100	207	100	FICA	$ 17,968	$ 18,182	$ 17,774	$ 15,997	$ 21,999	$ 6,002	37.52%	7.65%
4205	61410	2210	207	100	VRS - Plan 1 & 2	$ 33,527	$ 33,115	$ 37,824	$ 24,298	$ 47,793	$ 23,496	96.70%	16.62%
4205	61410	2220	207	100	VRS - Hybrid Plan	$ 2,526	$ 4,201	$ 1,493	$ 10,454	$ -	$ (10,454)	-100.00%	0.00%
4205	61410	2212	207	100	VRS - Retiree Health Ins	$ 2,760	$ 2,852	$ 2,863	$ 2,531	$ 3,480	$ 949	37.48%	1.21%
4205	61410	2310	207	100	HMP	$ 38,160	$ 39,672	$ 41,256	$ 32,301	$ 33,108	$ 807	2.50%	11036 per employee
4205	61410	2400	207	100	Group Life Insurance	$ 3,013	$ 3,114	$ 3,170	$ 3,221	$ 4,429	$ 1,208	37.49%	1.54%
4205	61410	2510	207	100	Disability Ins	$ 44	$ 64	$ 21	$ 84	$ 115	$ 31	36.94%	0.04%
4205	61410	2720	207	100	Workers Comp.	$ 955	$ 598	$ 618	$ 587	$ 805	$ 218	37.17%	0.28%
					Subtotal	$ 98,953	$ 101,797	$ 105,019	$ 94,473	$ 111,729	$ 17,256	18.27%	
Other Expenditures													
4205	61410	5500	207	100	Travel	$ 99	$ -	$ -	$ 300	$ -	$ (300)	-100.00%	
4205	61410	5510	207	100	Mileage (local only)							0.00%	
4205	61410	6000	207	100	Materials & Supplies	$ -	$ -	$ -	$ 780	$ -	$ (780)	-100.00%	
4205	61410	6002	207	100	Food Supplies							0.00%	
4205	61410	6012	207	100	Books & Subscriptions							0.00%	
					Subtotal	$ 99	$ -	$ -	$ 1,080	$ -	$ (1,080)	-100.00%	
Health Services													
Salaries													
4205	62220	1131	207	000	School Nurse	$ 44,047	$ 44,547	$ 41,120	$ 39,902	$ 45,518	$ 5,616	14.07%	
4205	62220	1660	207	000	Bonus			$ 1,224				0.00%	
					Subtotal	$ 44,047	$ 44,547	$ 42,344	$ 39,902	$ 45,518	$ 5,616	14.07%	
Benefits													
4205	62220	2100	207	000	FICA	$ 3,215	$ 3,246	$ 2,736	$ 3,053	$ 3,482	$ 429	14.06%	7.65%
4205	62220	2210	207	000	VRS - Plan 1 & 2	$ -	$ -	$ -	$ 4,637	$ 7,565	$ 2,928	63.15%	16.62%
4205	62220	2220	207	000	VRS - Hybrid Plan	$ 6,906	$ 6,985	$ 6,632	$ 1,995	$ -	$ (1,995)	-100.00%	0.00%
4205	62220	2212	207	000	VRS - Retiree Health Ins	$ 529	$ 535	$ 483	$ 483	$ 551	$ 68	14.03%	1.21%
4205	62220	2310	207	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	62220	2400	207	000	Group Life Insurance	$ 577	$ 584	$ 635	$ 615	$ 701	$ 86	13.98%	1.54%
4205	62220	2510	207	000	Disability Ins	$ 117	$ 106	$ 91	$ 16	$ 18	$ 2	13.80%	0.04%
4205	62220	2720	207	000	Workers Comp.	$ 114	$ 112	$ 104	$ 112	$ 127	$ 15	13.80%	0.28%
					Subtotal	$ 20,998	$ 21,485	$ 20,994	$ 21,678	$ 23,481	$ 1,803	8.32%	
Other Expenditures													
4205	62220	6000	207	000	Materials & Supplies	$ 708	$ 322	$ 609	$ 618	$ 500	$ (118)	-19.09%	
					Subtotal	$ 708	$ 322	$ 609	$ 618	$ 500	$ (118)	-19.09%	
Facilities Services													
Salaries													
4205	64200	1180	207	000	Laborer	$ 132,972	$ 139,312	$ 119,963	$ 140,038	$ 52,000	$ (88,038)	-62.87%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments	
4205	64200	1201	207	000	Overtime	$ 4,278	$ 3,880	$ 1,527	$ 1,530	$ 1,530	$ -	0.00%		
4205	64200	1660	207	000	Bonus	$ 77	$ -	$ 5,003	$ -		$ -	0.00%		
					Subtotal	$ 137,327	$ 143,192	$ 126,493	$ 141,568	$ 53,530	$ (88,038)	-62.19%		
Benefits														
4205	64200	2100	207	000	FICA	$ 9,595	$ 10,097	$ 8,917	$ 10,833	$ 4,095	$ (6,738)	-62.20%	7.65%	
4205	64200	2210	207	000	VRS - Plan 1 & 2	$ 1,781	$ 1,842	$ 1,744	$ 2,868	$ 3,692	$ 824	28.75%	7.10%	
4205	64200	2220	207	000	VRS - Hybrid Plan	$ 4,727	$ 4,837	$ 4,540	$ 7,078	$ -	$ (7,078)	-100.00%	0.00%	
4205	64200	2212	207	000	VRS - Retiree Health Ins			$ 633		$ 411		100.00%	0.79%	
4205	64200	2310	207	000	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 11,036	$ (32,032)	-74.38%	11036 per employee	
4205	64200	2400	207	000	Group Life Insurance	$ 1,796	$ 1,851	$ 1,652	$ 2,159	$ 801	$ (1,358)	-62.90%	1.54%	
4205	64200	2510	207	000	Disability Ins	$ 576	$ 540	$ 467	$ 223	$ 83	$ (140)	-62.78%	0.16%	
4205	64200	2720	207	000	Workers Comp.	$ 5,866	$ 6,306	$ 5,449	$ 3,527	$ 2,070	$ (1,457)	-41.31%	3.98%	
					Subtotal	$ 62,502	$ 65,146	$ 67,131	$ 69,756	$ 22,188	$ (47,568)	-68.19%		
Other Expenditures														
4205	64200	3000	207	000	Purchased Services	$ -	$ -	$ 17,637	$ -	$ -	$ -	0.00%		
4205	64200	5100	207	000	Utilities	$ 100,853	$ 83,547	$ 83,769	$ 68,833	$ 92,200	$ 23,367	33.95%	Adjust for ESCO payment	
					Subtotal	$ 100,853	$ 83,547	$ 101,406	$ 68,833	$ 92,200	$ 23,367	33.95%		
Security Services														
Salaries														
4205	64600	1142	207	000	Security	$ 25,092	$ 33,422	$ 33,424	$ 33,424	$ 33,617	$ 193	0.58%		
4205	64600	1660	207	000	Bonus			$ 1,282				0.00%		
					Subtotal	$ 25,092	$ 33,422	$ 34,706	$ 33,424	$ 33,617	$ 193	0.58%		
Benefits														
4205	64600	2100	207	000	FICA	$ 1,920	$ 2,557	$ 2,655	$ 2,557	$ 2,572	$ 15	0.57%	7.65%	
4205	64600	2210	207	000	VRS - Plan 1 & 2					$ 5,587		100.00%	16.62%	
4205	64600	2220	207	000	VRS - Hybrid Plan					$ -		0.00%	0.00%	
4205	64600	2212	207	000	VRS - Retiree Health Ins					$ 407		100.00%	1.21%	
4205	64600	2310	207	000	HMP	$ -	$ 9,918	$ 10,314	$ 10,767	$ -	$ (10,767)	-100.00%	11036 per employee	
4205	64600	2400	207	000	Group Life Insurance					$ 518		100.00%	1.54%	
4205	64600	2510	207	000	Disability Ins					$ 13		100.00%	0.04%	
4205	64600	2720	207	000	Workers Comp.	$ 65	$ 84	$ 86	$ 94	$ 94	$ 0	0.14%	0.28%	
					Subtotal	$ 1,984	$ 12,559	$ 13,055	$ 13,418	$ 9,191	$ (4,227)	-31.50%		
Other Expenditures														
4205	64600	3000	207	000	Purchased Services	$ -	$ -	$ -	$ 500	$ -	$ (500)	-100.00%		
4205	64600	5500	207	000	Travel	$ -	$ -	$ -	$ 250	$ -	$ (250)	-100.00%		
4205	64600	6000	207	000	Materials & Supplies	$ -	$ -	$ -	$ 500	$ -	$ (500)	-100.00%		
					Subtotal	$ -	$ -		$ 1,250	$ -	$ (1,250)	-100.00%		
					Total	***$ 3,160,210***		$ 3,932,335	***$ 3,140,865***	***$ 3,622,782***	**$ 481,917**	**15.34%**		***$ (3,485,419)***

PIERCE ELEMENTARY

Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 564														
Instruction - Regular														
Salaries														
4205	61100	1120	208	100	Instructional	$ 1,595,846	$ 1,673,996	$ 1,639,114	$ 1,647,525	$ 1,834,630	$ 187,105	11.36%		
4205	61100	1151	208	100	Instructional Assistant	$ 145,817	$ 122,222	$ 148,490	$ 150,245	$ 193,098	$ 42,853	28.52%		
4205	61100	1620	208	100	Supplements	$ 5,204	$ 9,153	$ 8,253	$ 8,253	$ 8,253	$ -	0.00%		
4205	61100	1660	208	100	Bonus	$ 1,548	$ -	$ -	$ -		$ -	0.00%		
					Subtotal	$ 1,748,414	$ 1,805,370	$ 1,795,857	$ 1,806,023	$ 2,035,981	$ 229,958	12.73%		
Benefits														
4205	61100	2100	208	100	FICA	$ 127,376	$ 132,079	$ 137,401	$ 138,178	$ 155,753	$ 17,575	12.72%	7.65%	
4205	61100	2210	208	100	VRS - Plan 1 & 2	$ 221,074	$ 214,607	$ 201,168	$ 202,349	$ 330,852	$ 128,503	63.51%	16.62%	
4205	61100	2220	208	100	VRS - Hybrid Plan	$ 51,347	$ 64,929	$ 89,793	$ 90,301	$ -	$ (90,301)	-100.00%	0.00%	
4205	61100	2212	208	100	VRS - Retiree Health Ins	$ 14,270	$ 21,393	$ 21,201	$ 21,324	$ 30,657	$ 9,333	43.77%	1.21%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	2310	208	100	HMP	$ 333,900	$ 347,130	$ 350,676	$ 366,078	$ 275,900	$ (90,178)	-24.63%	11036 per employee
4205	61100	2400	208	100	Group Life Insurance	$ 22,249	$ 23,354	$ 26,975	$ 27,129	$ 27,036	$ (93)	-0.34%	1.54%
4205	61100	2510	208	100	Disability Ins	$ 860	$ 969	$ 700	$ 704	$ 797	$ 93	13.21%	0.04%
4205	61100	2720	208	100	Workers Comp.	$ 4,838	$ 4,796	$ 5,045	$ 5,073	$ 5,574	$ 501	9.88%	0.28%
					Subtotal	$ 775,915	$ 809,258	$ 832,959	$ 851,136	$ 826,569	$ (24,567)	-2.89%	
Other Expenditures													
4205	61100	3000	208	100	Purchased Services	$ 596	$ 1,730	$ 600	$ 600	$ 1,000	$ 400	66.67%	
4205	61100	3500	208	100	Printing & Binding							0.00%	
4205	61100	3520	208	100	Organizational Memberships							0.00%	
4205	61100	5400	208	100	Leases & Rentals-Copiers	$ 13,910	$ 15,459	$ 15,000	$ 15,000	$ 15,000	$ -	0.00%	
4205	61100	5401	208	100	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	208	100	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
5510	61100	5500	208	100	Mileage (local only)							0.00%	
4205	61100	6000	208	100	Materials & Supplies	$ 32,312	$ 33,434	$ 29,768	$ 29,768	$ 32,000	$ 2,232	7.50%	
4205	61100	6002	208	100	Food Supplies							0.00%	
4205	61100	6012	208	100	Books & Subscriptions							0.00%	
4205	61100	6025	208	100	Computer Supplies	$ -	$ -	$ 880	$ 880		$ (880)	-100.00%	
4205	61100	6030	208	100	Instructional Material							0.00%	
4205	61100	6040	208	100	Software/Online Content							0.00%	
4205	61100	6050	208	100	Computer Hardware	$ 864	$ 864	$ 18,720	$ 18,720	$ 864	$ (17,856)	-95.38%	
					Subtotal	$ 47,681	$ 51,487	$ 64,968	$ 64,968	$ 48,864	$ (16,104)	-24.79%	
Instruction - ESL													
Salaries													
4205	61100	1120	208	190	Instructional	$ 36,285	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 36,285	$ -	$ -	$ -		$ -	0.00%	
Benefits													
4205	61100	2100	208	190	FICA	$ 2,752	$ -	$ -	$ -		$ -	0.00%	7.65%
4205	61100	2210	208	190	VRS - Plan 1 & 2	$ 6,618	$ -	$ -	$ -		$ -	0.00%	16.62%
4205	61100	2220	208	190	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -	0.00%	0.00%
4205	61100	2212	208	190	VRS - Retiree Health Ins	$ 506	$ -	$ -	$ -		$ -	0.00%	1.21%
4205	61100	2310	208	190	HMP	$ -	$ -	$ -	$ -		$ -	0.00%	11036 per employee
4205	61100	2400	208	190	Group Life Insurance	$ 553	$ -	$ -	$ -		$ -	0.00%	1.54%
4205	61100	2510	208	190	Disability Ins	$ -	$ -	$ -	$ -		$ -	0.00%	0.04%
4205	61100	2720	208	190	Workers Comp.	$ 94	$ -	$ -	$ -		$ -	0.00%	0.28%
					Subtotal	$ 10,523	$ -	$ -	$ -		$ -	0.00%	
Instruction - Special													
Salaries													
4205	61100	1120	208	200	Instructional	$ 273,656	$ 369,116	$ 369,121	$ 355,309	$ 352,390	$ (2,919)	-0.82%	
4205	61100	1130	208	200	Other Professional					$ 49,762		100.00%	
4205	61100	1151	208	200	Instructional Assistant	$ 55,945	$ 40,021	$ 40,024	$ 40,024	$ 47,271	$ 7,247	18.11%	
4205	61100	1660	208	200	Bonus	$ 851	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 330,452	$ 409,137	$ 409,145	$ 395,333	$ 449,423	$ 54,090	13.68%	
Benefits													
4205	61100	2100	208	200	FICA	$ 23,051	$ 29,351	$ 31,303	$ 30,246	$ 34,381	$ 4,135	13.67%	7.65%
4205	61100	2210	208	200	VRS - Plan 1 & 2	$ 39,728	$ 46,237	$ 47,548	$ 45,942	$ 74,694	$ 28,752	62.58%	16.62%
4205	61100	2220	208	200	VRS - Hybrid Plan	$ 11,490	$ 17,915	$ 20,457	$ 19,767	$ -	$ (19,767)	-100.00%	0.00%
4205	61100	2212	208	200	VRS - Retiree Health Ins	$ 3,920	$ 4,910	$ 4,956	$ 4,789	$ 5,438	$ 649	13.55%	1.21%
4205	61100	2310	208	200	HMP	$ 76,320	$ 79,344	$ 82,512	$ 86,136	$ 88,288	$ 2,152	2.50%	11036 per employee
4205	61100	2400	208	200	Group Life Insurance	$ 4,279	$ 5,360	$ 6,305	$ 6,093	$ 6,921	$ 828	13.59%	1.54%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	2510	208	200	Disability Ins	$ 75	$ 272	$ 163	$ 157	$ 180	$ 23	14.50%	0.04%
4205	61100	2720	208	200	Workers Comp.	$ 855	$ 1,030	$ 1,150	$ 1,111	$ 1,258	$ 147	13.27%	0.28%
					Subtotal	$ 159,717	$ 184,418	$ 194,394	$ 194,241	$ 211,160	$ 16,919	8.71%	
Other Expenditures													
4205	61100	5500	208	200	Travel	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	5510	208	200	Mileage (local only)							0.00%	
4205	61100	6000	208	200	Materials & Supplies	$ 895	$ 866	$ -	$ -	$ 900	$ 900	100.00%	
4205	61100	6050	208	200	Computer Hardware	$ 130	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 1,025	$ 866	$ -	$ -	$ 900	$ 900	100.00%	
Instruction - Gifted													
Salaries													
4205	61100	1120	208	400	Instructional	$ 54,041	$ 61,179	$ 61,180	$ 61,180	$ 147,347	$ 86,167	140.84%	
					Subtotal	$ 54,041	$ 61,179	$ 61,180	$ 61,180	$ 147,347	$ 86,167	140.84%	
Benefits													
4205	61100	2100	208	400	FICA	$ 4,101	$ 4,647	$ 4,681	$ 4,681	$ 11,272	$ 6,591	140.80%	7.65%
4205	61100	2210	208	400	VRS - Plan 1 & 2	$ 8,474	$ 9,593	$ 7,110	$ 7,110	$ 24,489	$ 17,379	244.43%	16.62%
4205	61100	2220	208	400	VRS - Hybrid Plan	$ -	$ -	$ 3,059	$ 3,059	$ -	$ (3,059)	-100.00%	0.00%
4205	61100	2212	208	400	VRS - Retiree Health Ins	$ 648	$ 734	$ 741	$ 741	$ 1,783	$ 1,042	140.61%	1.21%
4205	61100	2310	208	400	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	61100	2400	208	400	Group Life Insurance	$ 708	$ 801	$ 943	$ 943	$ 2,269	$ 1,326	140.63%	1.54%
4205	61100	2510	208	400	Disability Ins	$ -	$ -	$ 24	$ 24	59	$ 35	145.58%	0.04%
4205	61100	2720	208	400	Workers Comp.	$ 140	$ 154	$ 172	$ 172	$ 413	$ 241	139.87%	0.28%
					Subtotal	$ 23,611	$ 25,848	$ 27,044	$ 27,497	$ 51,321	$ 23,824	86.64%	
Instruction - Pre-Kindergarten													
Salaries													
4205	61100	1120	208	800	Instructional	$ 56,991	$ 63,500	$ 63,501	$ 63,501	$ 144,980	$ 81,479	128.31%	
4205	61100	1151	208	800	Instructional Assistant	$ 18,336	$ 18,836	$ 18,838	$ 18,838	$ 22,324	$ 3,486	18.51%	
4205	61100	1660	208	800	Bonus	$ 387	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 75,714	$ 82,336	$ 82,339	$ 82,339	$ 167,304	$ 84,965	103.19%	
Benefits													
4205	61100	2100	208	800	FICA	$ 5,416	$ 5,904	$ 6,300	$ 6,300	$ 12,799	$ 6,499	103.15%	7.65%
4205	61100	2210	208	800	VRS - Plan 1 & 2	$ 11,811	$ 12,910	$ 9,568	$ 9,568	$ 27,806	$ 18,238	190.61%	16.62%
4205	61100	2220	208	800	VRS - Hybrid Plan	$ -	$ -	$ 4,117	$ 4,117	$ -	$ (4,117)	-100.00%	0.00%
4205	61100	2212	208	800	VRS - Retiree Health Ins	$ 904	$ 988	$ 997	$ 997	$ 2,024	$ 1,027	103.05%	1.21%
4205	61100	2310	208	800	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 11,036	$ (10,498)	-48.75%	11036 per employee
4205	61100	2400	208	800	Group Life Insurance	$ 987	$ 1,079	$ 978	$ 978	$ 2,576	$ 1,598	163.44%	1.54%
4205	61100	2510	208	800	Disability Ins	$ -	$ -	$ 33	$ 33	$ 67	$ 34	102.79%	0.04%
4205	61100	2720	208	800	Workers Comp.	$ 195	$ 207	$ 231	$ 231	$ 468	$ 237	102.79%	0.28%
					Subtotal	$ 38,393	$ 40,924	$ 42,852	$ 43,758	$ 56,777	$ 13,019	29.75%	
Other Expenditures													
4205	61100	3000	208	800	Purchased Services	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	208	800	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5510	208	800	Mileage (local only)							0.00%	
4205	61100	6000	208	800	Materials & Supplies	$ 349	$ 350	$ -	$ -	$ 350	$ 350	100.00%	
4205	61100	6025	208	800	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6050	208	800	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 349	$ 350	$ -	$ -	$ 350	$ 350	100.00%	
Guidance Services													
Salaries													
4205	61210	1120	208	100	Instructional	$ 80,503	$ 74,174	$ 157,227	$ 157,580	$ 121,773	$ (35,807)	-22.72%	
4205	61210	1660	208	100	Bonus	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61210	1800	208	100	Payouts	$ 3,710	$ -	$ 5,000	$ 5,000	$ 5,000	$ -	0.00%	
					Subtotal	$ 80,503	$ 74,174	$ 157,227	$ 157,580	$ 126,773	$ (30,807)	-19.55%	
Benefits													

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61210	2100	208	100	FICA	$ 6,399	$ 5,555	$ 12,029	$ 12,056	$ 9,698	$ (2,358)	-19.56%	7.65%
4205	61210	2210	208	100	VRS - Plan 1 & 2	$ 4,833	$ 7,579	$ 18,272	$ 18,312	$ 20,239	$ 1,927	10.52%	16.62%
4205	61210	2220	208	100	VRS - Hybrid Plan	$ 7,075	$ 4,206	$ 7,861	$ 7,879	$ -	$ (7,879)	-100.00%	0.00%
4205	61210	2212	208	100	VRS - Retiree Health Ins	$ 911	$ 902	$ 1,904	$ 1,908	$ 1,473	$ (435)	-22.80%	1.21%
4205	61210	2310	208	100	HMP	$ 9,540	$ 19,836	$ 20,628	$ 32,301	$ 11,036	$ (21,265)	-65.83%	11036 per employee
4205	61210	2400	208	100	Group Life Insurance	$ 995	$ 985	$ 2,423	$ 2,428	$ 1,875	$ (553)	-22.78%	1.54%
4205	61210	2510	208	100	Disability Ins	$ 115	$ 61	$ 62	$ 63	$ 49	$ (14)	-22.22%	0.04%
4205	61210	2720	208	100	Workers Comp.	$ 210	$ 186	$ 442	$ 443	$ 341	$ (102)	-23.02%	0.28%
					Subtotal	$ 30,078	$ 39,310	$ 68,621	$ 80,390	$ 44,711	$ (35,679)	-44.38%	
Other Expenditures													
4205	61210	5500	208	100	Travel	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61210	5510	208	100	Mileage (local only)							0.00%	
4205	61210	6000	208	100	Materials & Supplies	$ 192	$ 349	$ 282	$ 282	$ 275	$ (7)	-2.48%	
					Subtotal	$ 192	$ 349	$ 282	$ 282	$ 275	$ (7)	-2.48%	
Library Services													
Salaries													
4205	61322	1122	208	100	Librarian	$ 58,742	$ 57,571	$ 57,571	$ 59,267	$ 70,474	$ 11,207	18.91%	
4205	61322	1140	208	100	Technical	$ 23,022	$ 23,522	$ 23,524	$ 23,524	$ 30,474	$ 6,950	29.54%	
4205	61322	1660	208	100	Bonus	$ 310	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 82,074	$ 81,093	$ 81,095	$ 82,791	$ 100,948	$ 18,157	21.93%	
Benefits													
4205	61322	2100	208	100	FICA	$ 6,002	$ 5,702	$ 6,205	$ 6,334	$ 7,723	$ 1,389	21.92%	7.65%
4205	61322	2210	208	100	VRS - Plan 1 & 2	$ 12,821	$ 12,715	$ 9,424	$ 9,621	$ 16,778	$ 7,156	74.38%	16.62%
4205	61322	2220	208	100	VRS - Hybrid Plan	$ -	$ -	$ 4,055	$ 4,140	$ -	$ (4,140)	-100.00%	0.00%
4205	61322	2212	208	100	VRS - Retiree Health Ins	$ 981	$ 973	$ 982	$ 1,003	$ 1,221	$ 218	21.78%	1.21%
4205	61322	2310	208	100	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 11,036	$ (10,498)	-48.75%	11036 per employee
4205	61322	2400	208	100	Group Life Insurance	$ 1,071	$ 1,062	$ 1,250	$ 1,276	$ 1,555	$ 279	21.83%	1.54%
4205	61322	2510	208	100	Disability Ins	$ -	$ -	$ 32	$ 33	$ 40	$ 7	22.36%	0.04%
4205	61322	2720	208	100	Workers Comp.	$ 212	$ 204	$ 228	$ 232	$ 283	$ 51	21.83%	0.28%
					Subtotal	$ 40,167	$ 40,493	$ 42,804	$ 44,173	$ 38,635	$ (5,538)	-12.54%	
Other Expenditures													
4205	61322	6000	208	100	Materials & Supplies	$ 5,038	$ 2,841	$ 5,640	$ 5,640	$ 4,500	$ (1,140)	-20.21%	
					Subtotal	$ 5,038	$ 2,841	$ 5,640	$ 5,640	$ 4,500	$ (1,140)	-20.21%	
Office of the Principal													
Salaries													
4205	61410	1126	208	100	Principal	$ 97,385	$ 97,399	$ 96,656	$ 96,656	$ 110,040	$ 13,384	13.85%	
4205	61410	1127	208	100	Assistant Principal	$ 65,614	$ 80,526	$ 79,911	$ 79,911	$ 86,281	$ 6,370	7.97%	
4205	61410	1150	208	100	Clerical	$ 64,807	$ 66,331	$ 65,835	$ 65,835	$ 72,582	$ 6,747	10.25%	
4205	61410	1201	208	100	Overtime	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61410	1660	208	100	Bonus	$ 155	$ -	$ -	$ -		$ -	0.00%	
4205	61410	1800	208	100	Payouts	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 227,806	$ 244,255	$ 242,402	$ 242,402	$ 268,903	$ 26,501	10.93%	
Benefits													
4205	61410	2100	208	100	FICA	$ 16,086	$ 17,552	$ 18,546	$ 18,546	$ 20,571	$ 2,025	10.92%	7.65%
4205	61410	2210	208	100	VRS - Plan 1 & 2	$ 35,757	$ 38,392	$ 28,169	$ 28,169	$ 44,692	$ 16,523	58.66%	16.62%
4205	61410	2220	208	100	VRS - Hybrid Plan	$ -	$ -	$ 12,120	$ 12,120	$ -	$ (12,120)	-100.00%	0.00%
4205	61410	2212	208	100	VRS - Retiree Health Ins	$ 2,737	$ 2,934	$ 2,934	$ 2,934	$ 3,254	$ 320	10.90%	1.21%
4205	61410	2310	208	100	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 44,144	$ 1,076	2.50%	11036 per employee
4205	61410	2400	208	100	Group Life Insurance	$ 2,987	$ 3,204	$ 3,735	$ 3,735	$ 4,141	$ 406	10.87%	1.54%
4205	61410	2510	208	100	Disability Ins	$ -	$ -	$ 98	$ 98	$ 108	$ 10	9.76%	0.04%
4205	61410	2720	208	100	Workers Comp.	$ 593	$ 612	$ 680	$ 680	$ 753	$ 73	10.72%	0.28%
					Subtotal	$ 96,319	$ 102,366	$ 107,538	$ 109,350	$ 117,662	$ 8,312	7.60%	
Other Expenditures													
4205	61410	3000	208	100	Purchased Services	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61410	3500	208	100	Printing & Binding							0.00%	
4205	61410	3520	208	100	Organizational Memberships							0.00%	
4205	61410	5210	208	100	Postal Services							0.00%	
4205	61410	5500	208	100	Travel	$ 701	$ 127	$ 300	$ 300	$ 375	$ 75	25.00%	
4205	61410	5510	208	100	Mileage (local only)							0.00%	
4205	61410	5800	208	100	Miscellaneous	$ 285	$ 200	$ -	$ -	$ 250	$ 250	100.00%	
4205	61410	6000	208	100	Materials & Supplies	$ 3,276	$ -	$ 1,163	$ 1,163	$ 1,500	$ 337	28.98%	
4205	61410	6002	208	100	Food Supplies							0.00%	
					Subtotal	$ 4,262	$ 327	$ 1,463	$ 1,463	$ 2,125	$ 662	45.25%	
Health Services													
Salaries													
4205	62220	1131	208	000	School Nurse	$ 30,957	$ 31,457	$ 31,458	$ 31,458	$ 42,883	$ 11,425	36.32%	
4205	62220	1660	208	000	Bonus	$ 155	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 31,112	$ 31,457	$ 31,458	$ 31,458	$ 42,883	$ 11,425	36.32%	
Benefits													
4205	62220	2100	208	000	FICA	$ 2,290	$ 2,310	$ 2,407	$ 2,407	$ 3,281	$ 874	36.29%	7.65%
4205	62220	2210	208	000	VRS - Plan 1 & 2	$ 4,854	$ 4,932	$ 3,656	$ 3,656	$ 7,127	$ 3,471	94.94%	16.62%
4205	62220	2220	208	000	VRS - Hybrid Plan	$ -	$ -	$ 1,573	$ 1,573	$ -	$ (1,573)	-100.00%	0.00%
4205	62220	2212	208	000	VRS - Retiree Health Ins	$ 371	$ 377	$ 381	$ 381	$ 519	$ 138	36.19%	1.21%
4205	62220	2310	208	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	62220	2400	208	000	Group Life Insurance	$ 406	$ 412	$ 485	$ 485	$ 660	$ 175	36.16%	1.54%
4205	62220	2510	208	000	Disability Ins	$ -	$ -	$ 13	$ 13	$ 17	$ 4	31.95%	0.04%
4205	62220	2720	208	000	Workers Comp.	$ 80	$ 79	$ 89	$ 89	$ 120	$ 31	34.91%	0.28%
					Subtotal	$ 17,542	$ 18,028	$ 18,918	$ 19,371	$ 22,760	$ 3,389	17.50%	
Other Expenditures													
4205	62220	6000	208	000	Materials & Supplies	$ 807	$ 829	$ 903	$ 903	$ 825	$ (78)	-8.64%	
					Subtotal	$ 807	$ 829	$ 903	$ 903	$ 825	$ (78)	-8.64%	
Facilities Services													
Salaries													
4205	64200	1180	208	000	Laborer	$ 129,013	$ 130,405	$ 130,725	$ 133,469	$ 133,719	$ 250	0.19%	
4205	64200	1201	208	000	Overtime	$ 403	$ 1,693	$ 1,530	$ 1,530	$ 1,530	$ -	0.00%	
4205	64200	1660	208	000	Bonus	$ 232	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 129,647	$ 132,098	$ 132,255	$ 134,999	$ 135,249	$ 250	0.19%	
Benefits													
4205	64200	2100	208	000	FICA	$ 9,155	$ 9,385	$ 10,120	$ 10,330	$ 10,347	$ 17	0.16%	7.65%
4205	64200	2210	208	000	VRS - Plan 1 & 2	$ 4,762	$ 5,829	$ 1,912	$ 2,729	$ 9,494	$ 6,765	247.89%	7.10%
4205	64200	2220	208	000	VRS - Hybrid Plan	$ 1,326	$ 313	$ 6,613	$ 6,750	$ -	$ (6,750)	-100.00%	0.00%
4205	64200	2212	208	000	VRS - Retiree Health Ins					$ 1,056		100.00%	0.79%
4205	64200	2310	208	000	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 33,108	$ (9,960)	-23.13%	11036 per employee
4205	64200	2400	208	000	Group Life Insurance	$ 1,690	$ 1,702	$ 2,016	$ 2,058	$ 2,059	$ 1	0.05%	1.54%
4205	64200	2510	208	000	Disability Ins	$ 165	$ 35	$ 209	$ 213	$ 214	$ 1	0.47%	0.16%
4205	64200	2720	208	000	Workers Comp.	$ 4,732	$ 5,097	$ 3,296	$ 3,365	$ 5,322	$ 1,957	58.16%	3.98%
					Subtotal	$ 59,990	$ 62,033	$ 65,422	$ 68,513	$ 61,600	$ (6,913)	-10.09%	
Other Expenditures													
4205	64200	3000	208	000	Purchased Services	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	64200	5100	208	000	Utilities	$ 130,140	$ 111,364	$ 98,954	$ 87,752	$ 120,000	$ 32,248	36.75%	Adjust for ESCO payment
					Subtotal	$ 130,140	$ 111,364	$ 98,954	$ 87,752	$ 120,000	$ 32,248	36.75%	
Security Services													
Salaries													
4205	64600	1142	208	000	Security	$ 34,584	$ 33,422	$ 33,424	$ 33,424	$ 36,848	$ 3,424	10.24%	
					Subtotal	$ 34,584	$ 33,422	$ 33,424	$ 33,424	$ 36,848	$ 3,424	10.24%	
Benefits													
4205	64600	2100	208	000	FICA	$ 2,420	$ 2,322	$ 2,557	$ 2,557	$ 2,819	$ 262	10.24%	7.65%
4205	64600	2210	208	000	VRS - Plan 1 & 2					$ 6,124		100.00%	16.62%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	64600	2220	208	000	VRS - Hybrid Plan					$ -		0.00%	0.00%
4205	64600	2212	208	000	VRS - Retiree Health Ins					$ 446		100.00%	1.21%
4205	64600	2310	208	000	HMP	$ -	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	64600	2400	208	000	Group Life Insurance					$ 567		100.00%	1.54%
4205	64600	2510	208	000	Disability Ins					$ 15		100.00%	0.04%
4205	64600	2720	208	000	Workers Comp.	$ 85	$ 84	$ 94	$ 94	$ 103	$ 9	9.76%	0.28%
					Subtotal	$ 2,505	$ 12,324	$ 12,965	$ 13,418	$ 21,110	$ 7,692	57.33%	
Other Expenditures													
4205	64600	3000	208	000	Purchased Services	$ -	$ -	$ 500	$ 500	$ -	$ (500)	-100.00%	
4205	64600	5500	208	000	Travel	$ -	$ -	$ 250	$ 250	$ -	$ (250)	-100.00%	
4205	64600	6000	208	000	Materials & Supplies	$ -	$ -	$ 500	$ 500	$ -	$ (500)	-100.00%	
					Subtotal	$ -	$ -	$ 1,250	$ 1,250	$ -	$ (1,250)	-100.00%	
					Total	***$ 4,274,886***	***$ 4,457,936***	***$ 4,613,359***	***$ 4,641,634***	***$ 5,141,803***	**$ 500,169**	**10.78%**	

RITCHIE ELEMENTARY

Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 536

Instruction - Regular

Salaries													
4205	61100	1120	209	100	Instructional	$ 1,277,318	$ 1,326,140	$ 1,345,148	$ 1,285,657	$ 1,533,203	$ 247,546	19.25%	
4205	61100	1151	209	100	Instructional Assistant	$ 58,246	$ 58,182	$ 46,085	$ 73,924	$ 86,467	$ 12,543	16.97%	
4205	61100	1620	209	100	Supplements	$ 4,300	$ 7,653	$ 2,900	$ 8,253	$ 8,253	$ -	0.00%	
4205	61100	1660	209	100	Bonus	$ 619	$ -	$ 33,091	$ -		$ -	0.00%	
4205	61100	1800	209	100	Payouts	$ -	$ -		$ 20,000	$ 20,000	$ -	0.00%	
					Subtotal	$ 1,340,484	$ 1,391,975	$ 1,427,225	$ 1,367,834	$ 1,647,923	$ 280,089	20.48%	
Benefits													
4205	61100	2100	209	100	FICA	$ 96,555	$ 100,480	$ 103,581	$ 104,653	$ 126,066	$ 21,413	20.46%	7.65%
4205	61100	2210	209	100	VRS - Plan 1 & 2	$ 179,809	$ 178,781	$ 183,368	$ 152,307	$ 227,438	$ 75,131	49.33%	16.62%
4205	61100	2220	209	100	VRS - Hybrid Plan	$ 25,625	$ 34,836	$ 40,704	$ 68,392	$ -	$ (68,392)	-100.00%	0.00%
4205	61100	2212	209	100	VRS - Retiree Health Ins	$ 15,777	$ 16,349	$ 16,313	$ 16,078	$ 16,558	$ 480	2.99%	1.21%
4205	61100	2310	209	100	HMP	$ 228,960	$ 238,032	$ 247,536	$ 258,408	$ 220,720	$ (37,688)	-14.58%	11036 per employee
4205	61100	2400	209	100	Group Life Insurance	$ 17,222	$ 17,846	$ 18,066	$ 20,462	$ 21,074	$ 612	2.99%	1.54%
4205	61100	2510	209	100	Disability Ins	$ 282	$ 379	$ 437	$ 532	$ 547	$ 15	2.82%	0.04%
4205	61100	2720	209	100	Workers Comp.	$ 3,741	$ 3,625	$ 3,695	$ 3,843	$ 3,944	$ 101	2.63%	0.28%
					Subtotal	$ 567,970	$ 590,327	$ 613,701	$ 644,675	$ 616,347	$ (28,328)	-4.39%	
Other Expenditures													
4205	61100	3000	209	100	Purchased Services	$ 129	$ 3,065	$ 127	$ 250	$ 1,500	$ 1,250	500.00%	
4205	61100	3500	209	100	Printing & Binding							0.00%	
4205	61100	3520	209	100	Organizational Memberships							0.00%	
4205	61100	5210	209	100	Postal Services							0.00%	
4205	61100	5400	209	100	Leases & Rentals-Copiers	$ 10,274	$ 10,197	$ 9,432	$ 10,000	$ 10,300	$ 300	3.00%	
4205	61100	5500	209	100	Travel	$ 160	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	5510	209	100	Mileage (local only)							0.00%	
4205	61100	6000	209	100	Materials & Supplies	$ 18,228	$ 16,820	$ 29,292	$ 20,000	$ 17,500	$ (2,500)	-12.50%	
4205	61100	6002	209	100	Food Supplies							0.00%	
4205	61100	6012	209	100	Books & Subscriptions							0.00%	
4205	61100	6025	209	100	Computer Supplies	$ 1,451	$ 537	$ 5,682	$ 2,200	$ 1,500	$ (700)	-31.82%	
4205	61100	6030	209	100	Instructional Material							0.00%	
4205	61100	6040	209	100	Software/Online Content							0.00%	
4205	61100	6050	209	100	Computer Hardware	$ -	$ 14,400	$ 15,248	$ -		$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
					Subtotal	$ 30,242	$ 45,019	$ 59,781	$ 32,450	$ 30,800	$ (1,650)	-5.08%	
Instruction - Special													
Salaries													
4205	61100	1120	209	200	Instructional	$ 446,289	$ 435,030	$ 336,638	$ 435,772	$ 502,664	$ 66,892	15.35%	
4205	61100	1151	209	200	Instructional Assistant	$ 217,812	$ 234,489	$ 138,193	$ 143,621	$ 166,447	$ 22,826	15.89%	
4205	61100	1660	209	200	Bonus	$ 851	$ -	$ 16,534	$ -				
					Subtotal	$ 664,952	$ 669,519	$ 491,364	$ 579,393	$ 669,111	$ 89,718	15.48%	
Benefits													
4205	61100	2100	209	200	FICA	$ 47,389	$ 47,950	$ 34,789	$ 44,330	$ 51,187	$ 6,857	15.47%	7.65%
4205	61100	2210	209	200	VRS - Plan 1 & 2	$ 86,750	$ 92,909	$ 66,725	$ 67,331	$ 111,206	$ 43,875	65.16%	16.62%
4205	61100	2220	209	200	VRS - Hybrid Plan	$ 17,765	$ 11,237	$ 10,448	$ 28,970	$ -	$ (28,970)	-100.00%	0.00%
4205	61100	2212	209	200	VRS - Retiree Health Ins	$ 7,999	$ 7,970	$ 5,619	$ 7,017	$ 8,096	$ 1,079	15.38%	1.21%
4205	61100	2310	209	200	HMP	$ 171,720	$ 178,524	$ 185,652	$ 150,738	$ 121,396	$ (29,342)	-19.47%	11036 per employee
4205	61100	2400	209	200	Group Life Insurance	$ 8,731	$ 8,701	$ 6,222	$ 8,930	$ 10,304	$ 1,374	15.39%	1.54%
4205	61100	2510	209	200	Disability Ins	$ 291	$ 165	$ 146	$ 231	$ 268	$ 37	15.86%	0.04%
4205	61100	2720	209	200	Workers Comp.	$ 2,541	$ 2,191	$ 1,457	$ 1,628	$ 1,874	$ 246	15.08%	0.28%
					Subtotal	$ 343,185	$ 349,647	$ 311,058	$ 309,175	$ 304,331	$ (4,844)	-1.57%	
Other Expenditures													
4205	61100	6000	209	200	Materials & Supplies	$ 2,103	$ 844	$ 1,127	$ 1,400	$ 1,500	$ 100	7.14%	
4205	61100	6025	209	200	Computer Supplies			$ 89				0.00%	
4205	61100	6050	209	200	Computer Hardware	$ 557	$ 739	$ 1,196	$ 1,000	600	$ (400)	-40.00%	
					Subtotal	$ 2,660	$ 1,582	$ 2,412	$ 2,400	$ 2,100	$ (300)	-12.50%	
Instruction - Gifted													
Salaries													
4205	61100	1120	209	400	Instructional	$ 51,384	$ 55,362	$ 32,931	$ 51,363	$ 130,011	$ 78,648	153.12%	
4205	61100	1660	209	400	Bonus			$ 1,224				0.00%	
					Subtotal	$ 51,384	$ 55,362	$ 34,155	$ 51,363	$ 130,011	$ 78,648	153.12%	
Benefits													
4205	61100	2100	209	400	FICA	$ 3,876	$ 4,178	$ 2,580	$ 3,930	$ 9,946	$ 6,016	153.07%	7.65%
4205	61100	2210	209	400	VRS - Plan 1 & 2	$ -	$ -	$ -	$ 5,969	$ 21,608	$ 15,639	262.01%	16.62%
4205	61100	2220	209	400	VRS - Hybrid Plan	$ 7,743	$ 8,367	$ 5,653	$ 2,568	$ -	$ (2,568)	-100.00%	0.00%
4205	61100	2212	209	400	VRS - Retiree Health Ins	$ 593	$ 640	$ 412	$ 622	$ 1,573	$ 951	152.92%	1.21%
4205	61100	2310	209	400	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	61100	2400	209	400	Group Life Insurance	$ 647	$ 699	$ 456	$ 791	$ 2,002	$ 1,211	153.12%	1.54%
4205	61100	2510	209	400	Disability Ins	$ 131	$ 127	$ 74	$ 21	52	$ 31	147.64%	0.04%
4205	61100	2720	209	400	Workers Comp.	$ 133	$ 139	$ 169	$ 144	$ 364	$ 220	152.80%	0.28%
					Subtotal	$ 22,664	$ 24,068	$ 19,656	$ 24,812	$ 46,581	$ 21,769	87.74%	
Instruction - Pre-Kindergarten													
Salaries													
4205	61100	1120	209	800	Instructional	$ 56,991	$ 71,738	$ 71,738	$ 71,739	$ 67,705	$ (4,034)	-5.62%	
4205	61100	1151	209	800	Instructional Assistant	$ 17,132	$ 16,693	$ 16,498	$ 17,469	$ 22,998	$ 5,529	31.65%	
4205	61100	1660	209	800	Bonus			$ 2,710				0.00%	
					Subtotal	$ 74,123	$ 88,430	$ 90,946	$ 89,208	$ 90,703	$ 1,495	1.68%	
Benefits													
4205	61100	2100	209	800	FICA	$ 5,113	$ 6,264	$ 6,456	$ 6,826	$ 6,939	$ 113	1.65%	7.65%
4205	61100	2210	209	800	VRS - Plan 1 & 2	$ -	$ 11,249	$ 11,923	$ 10,368	$ 15,075	$ 4,707	45.40%	16.62%
4205	61100	2220	209	800	VRS - Hybrid Plan	$ 11,623	$ 2,722	$ 2,780	$ 4,460	$ -	$ (4,460)	-100.00%	0.00%
4205	61100	2212	209	800	VRS - Retiree Health Ins	$ 889	$ 1,069	$ 1,069	$ 1,081	$ 1,098	$ 17	1.53%	1.21%
4205	61100	2310	209	800	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 11,036	$ (10,498)	-48.75%	11036 per employee
4205	61100	2400	209	800	Group Life Insurance	$ 971	$ 1,167	$ 1,184	$ 1,375	$ 1,397	$ 22	1.59%	1.54%
4205	61100	2510	209	800	Disability Ins	$ 197	$ 40	$ 36	$ 36	$ 36	$ 0	0.78%	0.04%
4205	61100	2720	209	800	Workers Comp.	$ 192	$ 223	$ 229	$ 250	$ 254	$ 4	1.59%	0.28%
					Subtotal	$ 38,066	$ 42,569	$ 44,304	$ 45,930	$ 35,834	$ (10,096)	-21.98%	
Other Expenditures													

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	3000	209	800	Purchased Services	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	5500	209	800	Travel	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	6000	209	800	Materials & Supplies	$ 307	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	6025	209	800	Computer Supplies	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	6050	209	800	Computer Hardware	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
					Subtotal	$ 307	$ -	$ -	$ -	$ -	$ -	0.00%	
Guidance Services													
Salaries													
4205	61210	1120	209	100	Instructional	$ 66,735	$ 98,051	$ 98,230	$ 129,413	$ 61,611	$ (67,802)	-52.39%	
4205	61100	1660	209	100	Bonus			$ 1,470				0.00%	
4205	61210	1800	209	100	Payouts	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 66,735	$ 98,051	$ 99,700	$ 129,413	$ 61,611	$ (67,802)	-52.39%	
Benefits													
4205	61210	2100	209	100	FICA	$ 4,822	$ 7,212	$ 7,321	$ 9,901	$ 4,713	$ (5,188)	-52.40%	7.65%
4205	61210	2210	209	100	VRS - Plan 1 & 2	$ 10,453	$ 15,363	$ 16,284	$ 15,038	$ 10,240	$ (4,799)	-31.91%	16.62%
4205	61210	2220	209	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 6,471	$ -	$ (6,471)	-100.00%	0.00%
4205	61210	2212	209	100	VRS - Retiree Health Ins	$ 800	$ 1,176	$ 1,186	$ 1,567	$ 745	$ (822)	-52.43%	1.21%
4205	61210	2310	209	100	HMP	$ 9,540	$ 9,918	$ 10,314	$ 21,534	$ -	$ (21,534)	-100.00%	11036 per employee
4205	61210	2400	209	100	Group Life Insurance	$ 873	$ 1,284	$ 1,313	$ 1,994	$ 949	$ (1,045)	-52.42%	1.54%
4205	61210	2510	209	100	Disability Ins	$ -	$ -	$ -	$ 52	$ 25	$ (27)	-52.61%	0.04%
4205	61210	2720	209	100	Workers Comp.	$ 173	$ 247	$ 255	$ 363	$ 173	$ (190)	-52.48%	0.28%
					Subtotal	$ 26,662	$ 35,199	$ 36,673	$ 56,920	$ 16,844	$ (40,076)	-70.41%	
Other Expenditures													
4205	61210	3000	209	100	Purchased Services	$ 50	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61210	6000	209	100	Materials & Supplies	$ 210	$ 238	$ 249	$ 250	$ 250	$ -	0.00%	
					Subtotal	$ 260	$ 238	$ 249	$ 250	$ 250	$ -	0.00%	
Library Services													
Salaries													
4205	61322	1122	209	100	Librarian	$ 63,588	$ 69,886	$ 69,886	$ 69,887	$ 55,514	$ (14,373)	-20.57%	
4205	61322	1140	209	100	Technical	$ 21,903	$ 22,403	$ 31,527	$ 22,405	$ 22,998	$ 593	2.65%	
4205	61322	1660	209	100	Bonus	$ 310	$ -	$ 2,681	$ -		$ -	0.00%	
					Subtotal	$ 85,801	$ 92,289	$ 104,093	$ 92,292	$ 78,512	$ (13,780)	-14.93%	
Benefits													
4205	61322	2100	209	100	FICA	$ 5,669	$ 6,014	$ 7,160	$ 7,061	$ 6,006	$ (1,055)	-14.94%	7.65%
4205	61322	2210	209	100	VRS - Plan 1 & 2	$ 13,405	$ 14,471	$ 15,338	$ 10,725	$ 13,049	$ 2,323	21.66%	16.62%
4205	61322	2220	209	100	VRS - Hybrid Plan	$ -	$ -	$ 1,408	$ 4,615	$ -	$ (4,615)	-100.00%	0.00%
4205	61322	2212	209	100	VRS - Retiree Health Ins	$ 1,026	$ 1,107	$ 1,219	$ 1,118	$ 950	$ (168)	-15.03%	1.21%
4205	61322	2310	209	100	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 11,036	$ (10,498)	-48.75%	11036 per employee
4205	61322	2400	209	100	Group Life Insurance	$ 1,120	$ 1,209	$ 1,350	$ 1,423	$ 1,209	$ (214)	-15.03%	1.54%
4205	61322	2510	209	100	Disability Ins	$ -	$ -	$ 22	$ 37	$ 31	$ (6)	-15.12%	0.04%
4205	61322	2720	209	100	Workers Comp.	$ 222	$ 232	$ 263	$ 259	$ 220	$ (39)	-15.12%	0.28%
					Subtotal	$ 40,522	$ 42,870	$ 47,388	$ 46,772	$ 32,501	$ (14,271)	-30.51%	
Other Expenditures													
4205	61322	6000	209	100	Materials & Supplies	$ 5,017	$ 4,837	$ 5,209	$ 5,000	$ 4,800	$ (200)	-4.00%	
					Subtotal	$ 5,017	$ 4,837	$ 5,209	$ 5,000	$ 4,800	$ (200)	-4.00%	
Office of the Principal													
Salaries													
4205	61410	1126	209	100	Principal	$ 95,060	$ 97,669	$ 97,445	$ 96,924	$ 114,771	$ 17,847	18.41%	
4205	61410	1127	209	100	Assistant Principal	$ 69,220	$ 80,526	$ 80,341	$ 79,911	$ 93,253	$ 13,342	16.70%	
4205	61410	1150	209	100	Clerical	$ 65,093	$ 66,622	$ 66,480	$ 66,124	$ 72,901	$ 6,777	10.25%	
4205	61410	1660	209	100	Bonus	$ 232	$ -	$ 5,606	$ -		$ -	0.00%	
4205	61410	1800	209	100	Payouts	$ -	$ 1,345	$ -	$ -		$ -	0.00%	
					Subtotal	$ 229,605	$ 244,817	$ 249,872	$ 242,959	$ 280,925	$ 37,966	15.63%	
Benefits													

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61410	2100	209	100	FICA	$ 17,437	$ 18,696	$ 18,982	$ 18,589	$ 21,491	$ 2,902	15.61%	7.65%
4205	61410	2210	209	100	VRS - Plan 1 & 2	$ 31,493	$ 33,865	$ 35,744	$ 28,234	$ 46,690	$ 18,456	65.37%	16.62%
4205	61410	2220	209	100	VRS - Hybrid Plan	$ 4,497	$ 4,615	$ 4,871	$ 12,148	$ -	$ (12,148)	-100.00%	0.00%
4205	61410	2212	209	100	VRS - Retiree Health Ins	$ 2,754	$ 2,941	$ 2,957	$ 2,941	$ 3,399	$ 458	15.58%	1.21%
4205	61410	2310	209	100	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 22,072	$ (20,996)	-48.75%	11036 per employee
4205	61410	2400	209	100	Group Life Insurance	$ 3,007	$ 3,212	$ 3,275	$ 3,743	$ 4,326	$ 583	15.58%	1.54%
4205	61410	2510	209	100	Disability Ins	$ 77	$ 70	$ 70	$ 98	112	14	14.66%	0.04%
4205	61410	2720	209	100	Workers Comp.	$ 598	$ 615	$ 636	$ 682	787	$ 105	15.34%	0.28%
					Subtotal	$ 98,023	$ 103,685	$ 107,792	$ 109,503	$ 98,877	$ (10,626)	-9.70%	
Other Expenditures													
4205	61410	3520	209	100	Organizational Memberships							0.00%	
4205	61410	5210	209	100	Postal Services							0.00%	
4205	61410	5500	209	100	Travel	$ -	$ -	$ -	$ 250	$ -	$ (250)	-100.00%	
4205	61410	5510	209	100	Mileage (local only)							0.00%	
4205	61410	6000	209	100	Materials & Supplies	$ 15,000	$ 716	$ 1,344	$ 1,150	$ 1,500	$ 350	30.43%	
4205	61410	6002	209	100	Food Supplies							0.00%	
					Subtotal	$ 15,000	$ 716	$ 1,344	$ 1,400	$ 1,500	$ 100	7.14%	
Health Services													
Salaries													
4205	62220	1131	209	000	School Nurse	$ 40,434	$ 40,934	$ 40,934	$ 40,935	$ 50,251	$ 9,316	22.76%	
4205	62220	1660	209	000	Bonus	$ 155	$ -	$ 1,184	$ -		$ -	0.00%	
					Subtotal	$ 40,434	$ 40,934	$ 42,118	$ 40,935	$ 50,251	$ 9,316	22.76%	
Benefits													
4205	62220	2100	209	000	FICA	$ 2,617	$ 2,608	$ 2,626	$ 3,132	$ 3,844	$ 712	22.74%	7.65%
4205	62220	2210	209	000	VRS - Plan 1 & 2	$ 6,340	$ 6,418	$ 6,803	$ 4,757	$ 8,352	$ 3,594	75.56%	16.62%
4205	62220	2220	209	000	VRS - Hybrid Plan	$ -	$ -	$ -	$ 2,047	$ -	$ (2,047)	-100.00%	0.00%
4205	62220	2212	209	000	VRS - Retiree Health Ins	$ 485	$ 491	$ 495	$ 496	$ 608	$ 112	22.59%	1.21%
4205	62220	2310	209	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	62220	2400	209	000	Group Life Insurance	$ 530	$ 536	$ 549	$ 631	$ 774	$ 143	22.64%	1.54%
4205	62220	2510	209	000	Disability Ins	$ -	$ -	$ -	$ 16	$ 20	$ 4	25.63%	0.04%
4205	62220	2720	209	000	Workers Comp.	$ 105	$ 103	$ 106	$ 115	$ 141	$ 26	22.35%	0.28%
					Subtotal	$ 19,617	$ 20,075	$ 20,894	$ 21,961	$ 24,775	$ 2,814	12.81%	
Other Expenditures													
4205	62220	6000	209	000	Materials & Supplies	$ 801	$ 443	$ 803	$ 800	$ 550	$ (250)	-31.25%	
					Subtotal	$ 801	$ 443	$ 803	$ 800	$ 550	$ (250)	-31.25%	
Facilities Services													
Salaries													
4205	64200	1180	209	000	Laborer	$ 133,925	$ 139,425	$ 138,104	$ 141,128	$ 183,977	$ 42,849	30.36%	
4205	64200	1201	209	000	Overtime	$ 1,171	$ 923	$ 30	$ 1,530	$ 1,530	$ -	0.00%	
4205	64200	1660	209	000	Bonus			$ 5,227				0.00%	
					Subtotal	$ 135,096	$ 140,348	$ 143,360	$ 142,658	$ 185,507	$ 42,849	30.04%	
Benefits													
4205	64200	2100	209	000	FICA	$ 9,865	$ 10,298	$ 10,521	$ 10,917	$ 14,191	$ 3,274	29.99%	7.65%
4205	64200	2210	209	000	VRS - Plan 1 & 2	$ 3,300	$ 3,447	$ 3,699	$ 2,889	$ 13,062	$ 10,173	352.11%	7.10%
4205	64200	2212	209	000	VRS - Retiree Health Ins			$ 724		$ -		0.00%	0.00%
4205	64200	2220	209	000	VRS - Hybrid Plan	$ 2,924	$ 3,312	$ 3,353	$ 7,133	$ 1,453	$ (5,680)	-79.63%	0.79%
4205	64200	2310	209	000	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 44,144	$ 1,076	2.50%	11036 per employee
4205	64200	2400	209	000	Group Life Insurance	$ 1,727	$ 1,841	$ 1,916	$ 2,176	$ 2,833	$ 657	30.19%	1.54%
4205	64200	2510	209	000	Disability Ins	$ 364	$ 351	$ 348	$ 225	$ 294	$ 69	30.67%	0.16%
4205	64200	2720	209	000	Workers Comp.	$ 5,280	$ 5,757	$ 5,546	$ 3,555	$ 7,322	$ 3,767	105.96%	3.98%
					Subtotal	$ 61,621	$ 64,677	$ 67,364	$ 69,963	$ 83,299	$ 13,336	19.06%	
Other Expenditures													
4205	64200	3000	209	000	Purchased Services	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	64200	5100	209	000	Utilities	$ 132,129	$ 101,411	$ 94,491	$ 97,189	$ 109,000	$ 11,811	12.15%	Adjust for ESCO payment

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
					Subtotal	$ 132,129	$ 101,411	$ 94,491	$ 97,189	$ 109,000	$ 11,811	12.15%	
Security Services													
Salaries													
4205	64600	1142	209	000	Security	$ 20,300	$ 33,422	$ 33,422	$ 33,424	$ 36,848	$ 3,424	10.24%	
4205	64600	1660	209	000	Bonus			$ 1,533				0.00%	
					Subtotal	$ 20,300	$ 33,422	$ 34,955	$ 33,424	$ 36,848	$ 3,424	10.24%	
Benefits													
4205	64600	2100	209	000	FICA	$ 1,321	$ 2,240	$ 2,361	$ 2,557	$ 2,819	$ 262	10.24%	7.65%
4205	64600	2210	209	000	VRS - Plan 1 & 2					$ 6,124		100.00%	16.62%
4205	64600	2212	209	000	VRS - Retiree Health Ins					$ -		0.00%	0.00%
4205	64600	2220	209	000	VRS - Hybrid Plan					$ 446		100.00%	1.21%
4205	64600	2310	209	000	HMP	$ -	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	64600	2400	209	000	Group Life Insurance					$ 567		100.00%	1.54%
4205	64600	2510	209	000	Disability Ins					$ 15		100.00%	0.04%
4205	64600	2720	209	000	Workers Comp.	$ 576	$ 84	$ 86	$ 94	$ 103	$ 9	9.76%	0.28%
					Subtotal	$ 1,898	$ 12,242	$ 12,761	$ 13,418	$ 21,110	$ 7,692	57.33%	
Other Expenditures													
4205	64600	3000	209	000	Purchased Services	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	64600	5500	209	000	Travel	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	64600	6000	209	000	Materials & Supplies	$ -	$ -	$ 340	$ 350	$ 350	$ -	0.00%	
					Subtotal	$ -	$ -	$ 340	$ 350	$ 350	$ -	0.00%	
					Total	***$ 4,115,557***	***$ 4,294,751***	***$ 4,164,006***	***$ 4,277,288***	***$ 4,661,252***	**$ 383,964**	**8.98%**	
SMITH ELEMENTARY													
Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 436													
Instruction - Regular													
Salaries													
4205	61100	1120	210	100	Instructional	$ 1,330,333	$ 1,245,421	$ 1,285,283	$ 1,283,368	$ 1,352,147	$ 68,779	5.36%	
4205	61100	1151	210	100	Instructional Assistant	$ 95,425	$ 97,814	$ 92,346	$ 114,022	$ 106,449	$ (7,573)	-6.64%	
4205	61100	1620	210	100	Supplements	$ 3,753	$ 7,903	$ 3,327	$ 8,253	$ 8,253	$ -	0.00%	
4205	61100	1660	210	100	Bonus	$ 464	$ -	$ 35,797	$ -		$ -	0.00%	
4205	61100	1800	210	100	Payouts	$ -	$ -	$ -	$ 48,000	$ 48,000	$ -	0.00%	
					Subtotal	$ 1,429,975	$ 1,351,139	$ 1,416,753	$ 1,405,643	$ 1,514,849	$ 109,206	7.77%	
Benefits													
4205	61100	2100	210	100	FICA	$ 105,762	$ 99,312	$ 103,400	$ 107,547	$ 115,886	$ 8,339	7.75%	7.65%
4205	61100	2210	210	100	VRS - Plan 1 & 2	$ 195,002	$ 151,180	$ 173,404	$ 157,828	$ 220,524	$ 62,696	39.72%	16.62%
4205	61100	2220	210	100	VRS - Hybrid Plan	$ 22,665	$ 57,809	$ 53,935	$ 70,282	$ -	$ (70,282)	-100.00%	0.00%
4205	61100	2212	210	100	VRS - Retiree Health Ins	$ 16,658	$ 15,993	$ 16,553	$ 16,620	$ 16,055	$ (565)	-3.40%	1.21%
4205	61100	2310	210	100	HMP	$ 248,040	$ 247,950	$ 257,850	$ 279,942	$ 231,756	$ (48,186)	-17.21%	11036 per employee
4205	61100	2400	210	100	Group Life Insurance	$ 18,185	$ 17,837	$ 18,395	$ 21,149	$ 20,434	$ (715)	-3.38%	1.54%
4205	61100	2510	210	100	Disability Ins	$ 379	$ 850	$ 775	$ 550	$ 531	$ (19)	-3.45%	0.04%
4205	61100	2720	210	100	Workers Comp.	$ 4,271	$ 3,704	$ 3,656	$ 3,952	$ 4,242	$ 290	7.33%	0.28%
					Subtotal	$ 610,962	$ 594,635	$ 627,969	$ 705,870	$ 609,428	$ (96,442)	-13.66%	
Other Expenditures													
4205	61100	3000	210	100	Purchased Services	$ 1,991	$ 928	$ 2,912	$ 2,000	$ 1,500	$ (500)	-25.00%	
4205	61100	3500	210	100	Printing & Binding							0.00%	
4205	61100	3520	210	100	Organizational Memberships							0.00%	
4205	61100	5200	210	100	Communications	$ 110	$ 495	$ -	$ -	$ 250	$ 250	100.00%	
4205	61100	5400	210	100	Leases & Rentals-Copiers	$ 9,749	$ 12,326	$ 10,476	$ 9,700	$ 9,700	$ -	0.00%	
4205	61100	5800	210	100	Miscellaneous	$ 139	$ 278	$ 278	$ -	$ 150	$ 150	100.00%	
4205	61100	6000	210	100	Materials & Supplies	$ 16,170	$ 9,673	$ 40,250	$ 21,232	$ 16,100	$ (5,132)	-24.17%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	6002	210	100	Food Supplies							0.00%	
4205	61100	6025	210	100	Computer Supplies	$ 504	$ 1,180	$ 1,004	$ 500	$ 800	$ 300	60.00%	
4205	61100	6030	210	100	Instructional Material							0.00%	
4205	61100	6040	210	100	Software/Online Content							0.00%	
4205	61100	6050	210	100	Computer Hardware	$ 7,894	$ 55	$ 169	$ 15,280	$ 200	$ (15,080)	-98.69%	
					Subtotal	$ 36,556	$ 24,934	$ 55,089	$ 48,712	$ 28,700	$ (20,012)	-41.08%	
Instruction - Special													
Salaries													
4205	61100	1120	210	200	Instructional	$ 166,140	$ 177,876	$ 270,860	$ 291,188	$ 389,417	$ 98,229	33.73%	
4205	61100	1151	210	200	Instructional Assistant	$ 40,580	$ 41,080	$ 70,269	$ 76,201	$ 163,643	$ 87,442	114.75%	
4205	61100	1660	210	200	Bonus	$ 387	$ -	$ 10,369	$ -		$ -	0.00%	
					Subtotal	$ 207,107	$ 218,956	$ 351,498	$ 367,389	$ 553,060	$ 185,671	50.54%	
Benefits													
4205	61100	2100	210	200	FICA	$ 14,741	$ 15,803	$ 25,500	$ 28,110	$ 42,309	$ 14,199	50.51%	7.65%
4205	61100	2210	210	200	VRS - Plan 1 & 2	$ 29,799	$ 23,698	$ 39,673	$ 42,696	$ 91,919	$ 49,223	115.29%	16.62%
4205	61100	2220	210	200	VRS - Hybrid Plan	$ -	$ 8,112	$ 16,955	$ 18,369	$ -	$ (18,369)	-100.00%	0.00%
4205	61100	2212	210	200	VRS - Retiree Health Ins	$ 2,277	$ 2,434	$ 4,123	$ 4,450	$ 6,692	$ 2,242	50.38%	1.21%
4205	61100	2310	210	200	HMP	$ 38,160	$ 39,672	$ 41,256	$ 96,903	$ 110,360	$ 13,457	13.89%	11036 per employee
4205	61100	2400	210	200	Group Life Insurance	$ 2,486	$ 2,658	$ 4,849	$ 5,662	$ 8,517	$ 2,855	50.43%	1.54%
4205	61100	2510	210	200	Disability Ins	$ -	$ 120	$ 237	$ 147	$ 221	$ 74	50.49%	0.04%
4205	61100	2720	210	200	Workers Comp.	$ 937	$ 568	$ 1,332	$ 1,032	$ 1,549	$ 517	50.06%	0.28%
					Subtotal	$ 88,399	$ 93,065	$ 133,925	$ 197,369	$ 261,567	$ 64,198	32.53%	
Other Expenditures													
4205	61100	6000	210	200	Materials & Supplies	$ 577	$ 159	$ 1,121	$ -	$ 600	$ 600	100.00%	
4205	61100	6025	210	200	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 577	$ 159	$ 1,121	$ -	$ 600	$ 600	100.00%	
Instruction - Gifted													
Salaries													
4205	61100	1120	210	400	Instructional	$ 62,884	$ 70,772	$ 73,399	$ 73,400	$ 88,821	$ 15,421	21.01%	
4205	61100	1660	210	400	Bonus			$ 1,528				0.00%	
					Subtotal	$ 62,884	$ 70,772	$ 74,927	$ 73,400	$ 88,821	$ 15,421	21.01%	
Benefits													
4205	61100	2100	210	400	FICA	$ 4,821	$ 5,428	$ 5,748	$ 5,616	$ 6,795	$ 1,179	20.99%	7.65%
4205	61100	2210	210	400	VRS - Plan 1 & 2	$ 9,860	$ 11,097	$ 12,199	$ 8,530	$ 14,762	$ 6,232	73.06%	16.62%
4205	61100	2220	210	400	VRS - Hybrid Plan	$ -	$ -	$ 3,539	$ 3,670	$ -	$ (3,670)	-100.00%	0.00%
4205	61100	2212	210	400	VRS - Retiree Health Ins	$ 755	$ 849	$ 888	$ 889	$ 1,075	$ 186	20.89%	1.21%
4205	61100	2310	210	400	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ -	$ (10,767)	-100.00%	11036 per employee
4205	61100	2400	210	400	Group Life Insurance	$ 824	$ 927	$ 984	$ 1,131	$ 1,368	$ 237	20.94%	1.54%
4205	61100	2510	210	400	Disability Ins	$ -	$ -	$ -	$ 29	$ 36	$ 7	22.51%	0.04%
4205	61100	2720	210	400	Workers Comp.	$ 163	$ 178	$ 191	$ 206	$ 249	$ 43	20.73%	0.28%
					Subtotal	$ 25,962	$ 28,397	$ 33,862	$ 30,838	$ 24,284	$ (6,554)	-21.25%	
Guidance Services													
Salaries													
4205	61210	1120	210	100	Instructional	$ 50,875	$ 57,104	$ 57,399	$ 57,793	$ 68,721	$ 10,928	18.91%	
4205	61210	1660	210	100	Bonus	$ 232	$ -	$ 1,224	$ -		$ -	0.00%	
4205	61210	1800	210	100	Payouts	$ 833	$ -	$ -	$ 5,000	$ 5,000	$ -	0.00%	
					Subtotal	$ 51,107	$ 57,104	$ 58,623	$ 57,793	$ 73,721	$ 15,928	27.56%	
Benefits													
4205	61210	2100	210	100	FICA	$ 3,699	$ 4,030	$ 4,146	$ 4,422	$ 5,640	$ 1,218	27.54%	7.65%
4205	61210	2210	210	100	VRS - Plan 1 & 2	$ 8,124	$ 9,062	$ 9,605	$ 6,716	$ 12,252	$ 5,536	82.43%	16.62%
4205	61210	2220	210	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 2,890	$ -	$ (2,890)	-100.00%	0.00%
4205	61210	2212	210	100	VRS - Retiree Health Ins	$ 622	$ 694	$ 700	$ 700	$ 892	$ 192	27.43%	1.21%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61210	2310	210	100	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	61210	2400	210	100	Group Life Insurance	$ 679	$ 757	$ 774	$ 891	$ 1,135	$ 244	27.42%	1.54%
4205	61210	2510	210	100	Disability Ins	$ -	$ -	$ -	$ 23	$ 29	$ 6	28.21%	0.04%
4205	61210	2720	210	100	Workers Comp.	$ 134	$ 144	$ 149	$ 162	$ 206	$ 44	27.42%	0.28%
					Subtotal	$ 22,797	$ 24,604	$ 25,688	$ 31,571	$ 31,191	$ (380)	-1.20%	
Other Expenditures													
4205	61210	6000	210	100	Materials & Supplies	$ 207	$ 226	$ 220	$ 218	$ 200	$ (18)	-8.26%	
					Subtotal	$ 207	$ 226	$ 220	$ 218	$ 200	$ (18)	-8.26%	
Library Services													
Salaries													
4205	61322	1122	210	100	Librarian	$ 71,519	$ 77,475	$ 77,475	$ 77,475	$ 87,824	$ 10,349	13.36%	
4205	61322	1140	210	100	Technical	$ 18,895	$ 20,654	$ 18,269	$ 18,900	$ 22,324	$ 3,424	18.12%	
4205	61322	1660	210	100	Bonus	$ 542	$ -	$ 2,537	$ -		$ -	0.00%	
					Subtotal	$ 90,956	$ 98,129	$ 98,281	$ 96,375	$ 110,148	$ 13,773	14.29%	
Benefits													
4205	61322	2100	210	100	FICA	$ 6,163	$ 6,714	$ 7,020	$ 7,373	$ 8,426	$ 1,053	14.29%	7.65%
4205	61322	2210	210	100	VRS - Plan 1 & 2	$ 14,169	$ 15,387	$ 12,876	$ 11,200	$ 18,307	$ 7,106	63.45%	16.62%
4205	61322	2220	210	100	VRS - Hybrid Plan	$ -	$ -	$ 3,141	$ 4,819	$ -	$ (4,819)	-100.00%	0.00%
4205	61322	2212	210	100	VRS - Retiree Health Ins	$ 1,084	$ 1,178	$ 1,166	$ 1,167	$ 1,333	$ 166	14.21%	1.21%
4205	61322	2310	210	100	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 22,072	$ 538	2.50%	11036 per employee
4205	61322	2400	210	100	Group Life Insurance	$ 1,184	$ 1,286	$ 1,291	$ 1,486	$ 1,696	$ 210	14.15%	1.54%
4205	61322	2510	210	100	Disability Ins	$ -	$ -	$ 45	$ 39	$ 44	$ 5	12.97%	0.04%
4205	61322	2720	210	100	Workers Comp.	$ 234	$ 247	$ 249	$ 270	$ 308	$ 38	14.23%	0.28%
					Subtotal	$ 41,915	$ 44,647	$ 46,416	$ 47,888	$ 52,186	$ 4,298	8.98%	
Other Expenditures													
4205	61322	6000	210	100	Materials & Supplies	$ 3,592	$ 2,662	$ 4,333	$ 4,360	$ 3,100	$ (1,260)	-28.90%	
4205	61322	6025	210	100	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61322	6050	210	100	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 3,592	$ 2,662	$ 4,333	$ 4,360	$ 3,100	$ (1,260)	-28.90%	
Office of the Principal													
Salaries													
4205	61410	1126	210	100	Principal	$ 99,358	$ 100,160	$ 99,930	$ 99,396	$ 113,985	$ 14,589	14.68%	
4205	61410	1127	210	100	Assistant Principal	$ 92,410	$ 79,608	$ 79,425	$ 79,000	$ 92,254	$ 13,254	16.78%	
4205	61410	1150	210	100	Clerical	$ 61,191	$ 98,247	$ 97,780	$ 97,257	$ 107,225	$ 9,968	10.25%	
4205	61410	1660	210	100	Bonus	$ 232	$ -	$ 5,351	$ -		$ -	0.00%	
4205	61410	1800	210	100	Payouts	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 253,192	$ 278,014	$ 282,487	$ 275,653	$ 313,464	$ 37,811	13.72%	
Benefits													
4205	61410	2100	210	100	FICA	$ 18,821	$ 20,790	$ 21,198	$ 21,089	$ 23,980	$ 2,891	13.71%	7.65%
4205	61410	2210	210	100	VRS - Plan 1 & 2	$ 39,671	$ 43,658	$ 46,081	$ 32,032	$ 52,098	$ 20,065	62.64%	16.62%
4205	61410	2220	210	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 13,783	$ -	$ (13,783)	-100.00%	0.00%
4205	61410	2212	210	100	VRS - Retiree Health Ins	$ 3,036	$ 3,336	$ 3,355	$ 3,337	$ 3,793	$ 456	13.66%	1.21%
4205	61410	2310	210	100	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 44,144	$ 1,076	2.50%	11036 per employee
4205	61410	2400	210	100	Group Life Insurance	$ 3,315	$ 3,643	$ 3,715	$ 4,247	$ 4,827	$ 580	13.66%	1.54%
4205	61410	2510	210	100	Disability Ins	$ -	$ -	$ -	$ 111	$ 125	$ 14	12.96%	0.04%
4205	61410	2720	210	100	Workers Comp.	$ 663	$ 702	$ 727	$ 775	$ 878	$ 103	13.25%	0.28%
					Subtotal	$ 103,665	$ 111,801	$ 116,332	$ 118,442	$ 129,845	$ 11,403	9.63%	
Other Expenditures													
4205	61410	3520	210	100	Organizational Memberships							0.00%	
4205	61410	5210	210	100	Postal Services							0.00%	
4205	61410	5500	210	100	Travel	$ -	$ -	$ -	$ 250	$ -	$ (250)	-100.00%	
4205	61410	5510	210	100	Mileage (local only)							0.00%	
4205	61410	5800	210	100	Miscellaneous	$ -	$ -	$ -	$ 100	$ -	$ (100)	-100.00%	
4205	61410	6000	210	100	Materials & Supplies	$ -	$ -	$ 140	$ 838	$ 250	$ (588)	-70.17%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61410	6002	210	100	Food Supplies							0.00%	
					Subtotal	$ -	$ -	$ 140	$ 1,188	$ 250	$ (938)	-78.96%	
Health Services													
Salaries													
4205	62220	1131	210	000	School Nurse	$ 36,336	$ 24,781	$ 33,630	$ 33,632	$ 42,531	$ 8,899	26.46%	
4205	62220	1660	210	000	Bonus			$ 1,200				0.00%	
					Subtotal	$ 36,336	$ 24,781	$ 34,830	$ 33,632	$ 42,531	$ 8,899	26.46%	
Benefits													
4205	62220	2100	210	000	FICA	$ 2,781	$ 1,800	$ 2,522	$ 2,573	$ 3,254	$ 681	26.45%	7.65%
4205	62220	2210	210	000	VRS - Plan 1 & 2	$ -	$ -	$ 3,909	$ 3,908	$ 7,069	$ 3,160	80.86%	16.62%
4205	62220	2220	210	000	VRS - Hybrid Plan	$ 5,698	$ 3,127	$ 5,590	$ 1,682	$ -	$ (1,682)	-100.00%	0.00%
4205	62220	2212	210	000	VRS - Retiree Health Ins	$ 436	$ 246	$ 407	$ 407	$ 515	$ 108	26.44%	1.21%
4205	62220	2310	210	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ -	$ (10,767)	-100.00%	11036 per employee
4205	62220	2400	210	000	Group Life Insurance	$ 476	$ 269	$ 451	$ 518	$ 655	$ 137	26.44%	1.54%
4205	62220	2510	210	000	Disability Ins	$ 97	$ 55	$ 80	$ 13	$ 17	$ 4	30.86%	0.04%
4205	62220	2720	210	000	Workers Comp.	$ 94	$ 62	$ 87	$ 95	$ 119	$ 24	25.35%	0.28%
					Subtotal	$ 19,122	$ 15,477	$ 23,359	$ 19,963	$ 11,628	$ (8,335)	-41.75%	
Other Expenditures													
4205	62220	6000	210	000	Materials & Supplies	$ 578	$ 323	$ 698	$ 698	$ 500	$ (198)	-28.37%	
					Subtotal	$ 578	$ 323	$ 698	$ 698	$ 500	$ (198)	-28.37%	
Facilities Services													
Salaries													
4205	64200	1180	210	000	Laborer	$ 119,159	$ 131,245	$ 131,165	$ 130,264	$ 142,480	$ 12,216	9.38%	
4205	64200	1201	210	000	Overtime	$ 143	$ 1,906	$ 192	$ 1,530	$ 1,530	$ -	0.00%	
4205	64200	1660	210	000	Bonus			$ 5,128				0.00%	
					Subtotal	$ 119,303	$ 133,150	$ 136,486	$ 131,794	$ 144,010	$ 12,216	9.27%	
Benefits													
4205	64200	2100	210	000	FICA	$ 8,920	$ 10,023	$ 10,269	$ 10,085	$ 11,017	$ 932	9.24%	7.65%
4205	64200	2210	210	000	VRS - Plan 1 & 2	$ 2,575	$ 3,153	$ 3,400	$ 2,661	$ 10,116	$ 7,455	280.11%	7.10%
4205	64200	2220	210	000	VRS - Hybrid Plan	$ 3,146	$ 3,061	$ 3,285	$ 6,590	$ -	$ (6,590)	-100.00%	0.00%
4205	64200	2212	210	000	VRS - Retiree Health Ins			$ 686		$ 1,126		100.00%	0.79%
4205	64200	2310	210	000	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 33,108	$ (9,960)	-23.13%	11036 per employee
4205	64200	2400	210	000	Group Life Insurance	$ 1,588	$ 1,722	$ 1,760	$ 2,008	$ 2,194	$ 186	9.26%	1.54%
4205	64200	2510	210	000	Disability Ins	$ 392	$ 341	$ 341	$ 209	$ 228	$ 19	9.09%	0.16%
4205	64200	2720	210	000	Workers Comp.	$ 3,799	$ 4,327	$ 4,246	$ 3,285	$ 5,671	$ 2,386	72.63%	3.98%
					Subtotal	$ 58,580	$ 62,299	$ 65,243	$ 67,906	$ 63,460	$ (4,446)	-6.55%	
Other Expenditures													
4205	64200	3000	210	000	Purchased Services	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	64200	5100	210	000	Utilities	$ 80,937	$ 78,680	$ 63,509	$ 65,918	$ 75,000	$ 9,082	13.78%	Adjust for ESCO payment
					Subtotal	$ 80,937	$ 78,680	$ 63,509	$ 65,918	$ 75,000	$ 9,082	13.78%	
Security Services													
Salaries													
4205	64600	1142	210	000	Security	$ 10,549	$ 35,195	$ 15,408	$ 67,424	$ 36,297	$ (31,127)	-46.17%	
					Subtotal	$ 10,549	$ 35,195	$ 15,408	$ 67,424	$ 36,297	$ (31,127)	-46.17%	
Benefits													
4205	64600	2100	210	000	FICA	$ 695	$ 2,434	$ 1,128	$ 5,158	$ 2,777	$ (2,381)	-46.17%	7.65%
4205	64600	2210	210	000	VRS - Plan 1 & 2					$ 6,033		100.00%	16.62%
4205	64600	2220	210	000	VRS - Hybrid Plan					$ -		0.00%	0.00%
4205	64600	2212	210	000	VRS - Retiree Health Ins					$ 439		100.00%	1.21%
4205	64600	2310	210	000	HMP	$ -	$ 9,918	$ 10,314	$ 21,534	$ -	$ (21,534)	-100.00%	11036 per employee
4205	64600	2400	210	000	Group Life Insurance					$ 559		100.00%	1.54%
4205	64600	2510	210	000	Disability Ins					$ 15		100.00%	0.04%
4205	64600	2720	210	000	Workers Comp.	$ 27	$ 114	$ 40	$ 190	$ 102	$ (88)	-46.51%	0.28%
					Subtotal	$ 722	$ 12,466	$ 11,482	$ 26,882	$ 9,924	$ (16,958)	-63.08%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
Other Expenditures													
4205	64600	3000	210	000	Purchased Services	$ -	$ -	$ -	$ 500	$ -	$ (500)	-100.00%	
4205	64600	5500	210	000	Travel	$ -	$ -	$ -	$ 250	$ -	$ (250)	-100.00%	
4205	64600	6000	210	000	Materials & Supplies	$ -	$ -	$ 168	$ 500	$ 200	$ (300)	-60.00%	
					Subtotal	$ -	$ -	$ 168	$ 1,250	$ 200	$ (1,050)	-84.00%	
					Total	***$ 3,355,980***	***$ 3,361,615***	***$ 3,678,848***	***$ 3,878,176***	***$ 4,178,963***	**$ 300,787**	**7.76%**	
THOMPSON ELEMENTARY													
Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 252													
Instruction - Regular													
Salaries													
4205	61100	1120	206	100	Instructional	$ 903,675	$ 889,296	$ 938,535	$ 935,242	$ 1,227,512	$ 292,270	**31.25%**	
4205	61100	1151	206	100	Instructional Assistant	$ 74,061	$ 74,846	$ 76,572	$ 88,940	$ 126,483	$ 37,543	42.21%	
4205	61100	1620	206	100	Supplements	$ 1,500	$ 5,253	$ 5,103	$ 8,253	$ 8,253	$ -	0.00%	
4205	61100	1660	206	100	Bonus	$ 387	$ -	$ 25,821	$ -		$ -	0.00%	
					Subtotal	$ 979,623	$ 969,395	$ 1,046,031	$ 1,032,435	$ 1,362,248	$ 329,813	31.95%	
Benefits													
4205	61100	2100	206	100	FICA	$ 71,654	$ 70,811	$ 75,713	$ 78,993	$ 104,212	$ 25,219	31.93%	7.65%
4205	61100	2210	206	100	VRS - Plan 1 & 2	$ 100,557	$ 79,531	$ 92,524	$ 115,653	$ 222,081	$ 106,428	92.02%	16.62%
4205	61100	2220	206	100	VRS - Hybrid Plan	$ 52,585	$ 70,594	$ 75,167	$ 51,622	$ -	$ (51,622)	-100.00%	0.00%
4205	61100	2212	206	100	VRS - Retiree Health Ins	$ 11,711	$ 11,489	$ 12,195	$ 12,188	$ 16,168	$ 3,980	32.66%	1.21%
4205	61100	2230	206	100	Other Retirement	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	2310	206	100	HMP	$ 200,340	$ 198,360	$ 206,280	$ 215,340	$ 209,684	$ (5,656)	-2.63%	11036 per employee
4205	61100	2400	206	100	Group Life Insurance	$ 12,784	$ 12,542	$ 13,507	$ 15,506	$ 20,578	$ 5,072	32.71%	1.54%
4205	61100	2510	206	100	Disability Ins	$ 736	$ 905	$ 890	$ 402	$ 535	$ 133	33.08%	0.04%
4205	61100	2720	206	100	Workers Comp.	$ 2,637	$ 3,582	$ 3,761	$ 2,902	$ 3,741	$ 839	28.91%	0.28%
					Subtotal	$ 453,004	$ 447,813	$ 480,036	$ 492,606	$ 576,999	$ 84,393	17.13%	
Other Expenditures													
4205	61100	3000	206	100	Purchased Services	$ 1,000	$ -	$ 450	$ -	$ -	$ -	0.00%	
4205	61100	3500	206	100	Printing & Binding							0.00%	
4205	61100	3520	206	100	Organizational Memberships							0.00%	
4205	61100	5400	206	100	Leases & Rentals-Copiers	$ 11,582	$ 11,658	$ 12,144	$ 9,500	$ 11,500	$ 2,000	21.05%	
4205	61100	5401	206	100	Leases & Rentals-Other	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	6000	206	100	Materials & Supplies	$ 19,675	$ 9,122	$ 13,348	$ 10,086	$ 14,000	$ 3,914	38.81%	
4205	61100	6025	206	100	Computer Supplies	$ 2,854	$ -	$ 58	$ 1,100	$ 1,100	$ -	0.00%	
42055	61100	6030	206	100	Instructional Material							0.00%	
4205	61100	6040	206	100	Software/Online Content							0.00%	
4205	61100	6050	206	100	Computer Hardware	$ 2,380	$ -	$ -	$ 16,800	$ 1,100	$ (15,700)	-93.45%	
					Subtotal	$ 37,491	$ 20,780	$ 26,000	$ 37,486	$ 27,700	$ (9,786)	-26.11%	
Instruction - Special													
Salaries													
4205	61100	1120	206	200	Instructional	$ 91,377	$ 98,112	$ 98,683	$ 96,683	$ 113,902	$ 17,219	17.81%	
4205	61100	1151	206	200	Instructional Assistant	$ 23,611	$ 24,111	$ 37,687	$ 24,113	$ 52,708	$ 28,595	118.59%	
4205	61100	1660	206	200	Bonus			$ 5,038				0.00%	
					Subtotal	$ 114,989	$ 122,223	$ 141,409	$ 120,796	$ 166,610	$ 45,814	37.93%	
Benefits													
4205	61100	2100	206	200	FICA	$ 8,237	$ 8,615	$ 10,173	$ 9,243	$ 12,746	$ 3,503	37.90%	7.65%
4205	61100	2210	206	200	VRS - Plan 1 & 2	$ 10,922	$ 11,248	$ 11,804	$ 14,037	$ 27,691	$ 13,653	97.27%	16.62%
4205	61100	2220	206	200	VRS - Hybrid Plan	$ 7,331	$ 7,693	$ 10,389	$ 6,040	$ -	$ (6,040)	-100.00%	0.00%
4205	61100	2212	206	200	VRS - Retiree Health Ins	$ 1,396	$ 1,450	$ 1,616	$ 1,463	$ 2,016	$ 553	37.80%	1.21%
4205	61100	2310	206	200	HMP	$ 28,620	$ 29,754	$ 30,942	$ 32,301	$ 44,144	$ 11,843	36.66%	11036 per employee
4205	61100	2400	206	200	Group Life Insurance	$ 1,524	$ 1,582	$ 1,789	$ 1,862	$ 2,566	$ 704	37.80%	1.54%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	2510	206	200	Disability Ins	$ 119	$ 117	$ 149	$ 49	$ 67	$ 18	36.01%	0.04%
4205	61100	2720	206	200	Workers Comp.	$ 1,389	$ 1,526	$ 176	$ 340	$ 467	$ 127	37.21%	0.28%
					Subtotal	$ 59,538	$ 61,984	$ 67,037	$ 65,335	$ 89,695	$ 24,360	37.29%	
Other Expenditures													
4205	61100	6000	206	200	Materials & Supplies	$ -	$ 91	$ 317	$ -		$ -	0.00%	
4205	61100	6025	206	200	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ 91	$ 317	$ -	$ -	$ -	0.00%	
Instruction - Gifted													
Salaries													
4205	61100	1120	206	400	Instructional	$ 62,884	$ 67,720	$ 67,720	$ 67,720	$ 148,373	$ 80,653	119.10%	
4205	61100	1660	206	200	Bonus			$ 1,121				0.00%	
					Subtotal	$ 62,884	$ 67,720	$ 68,842	$ 67,720	$ 148,373	$ 80,653	119.10%	
Benefits													
4205	61100	2100	206	400	FICA	$ 4,619	$ 4,892	$ 4,977	$ 5,181	$ 11,351	$ 6,170	119.08%	7.65%
4205	61100	2210	206	400	VRS - Plan 1 & 2	$ 9,860	$ 10,618	$ 11,255	$ 7,870	$ 24,660	$ 16,790	213.34%	16.62%
4205	61100	2220	206	400	VRS - Hybrid Plan	$ -	$ -	$ -	$ 3,386	$ -	$ (3,386)	-100.00%	0.00%
4205	61100	2212	206	400	VRS - Retiree Health Ins	$ 755	$ 813	$ 819	$ 820	$ 1,795	$ 975	118.94%	1.21%
4205	61100	2310	206	400	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 22,072	$ 11,305	105.00%	11036 per employee
4205	61100	2400	206	400	Group Life Insurance	$ 824	$ 887	$ 907	$ 1,043	$ 2,285	$ 1,242	119.07%	1.54%
4205	61100	2510	206	400	Disability Ins	$ -	$ -	$ -	$ 27	$ 59	$ 32	119.81%	0.04%
4205	61100	2720	206	400	Workers Comp.	$ 163	$ 170	$ 176	$ 190	$ 415	$ 225	118.65%	0.28%
					Subtotal	$ 25,760	$ 27,299	$ 28,448	$ 29,284	$ 62,637	$ 33,353	113.90%	
Guidance Services													
Salaries													
4205	61210	1120	206	100	Instructional	$ 46,680	$ 49,061	$ 46,800	$ 46,800	$ 54,538	$ 7,738	16.53%	
4205	61210	1660	206	100	Bonus			$ 1,231				0.00%	
4205	61210	1800	206	100	Payouts	$ -	$ -		$ -		$ -	0.00%	
					Subtotal	$ 46,680	$ 49,061	$ 48,031	$ 46,800	$ 54,538	$ 7,738	16.53%	
Benefits													
4205	61210	2100	206	100	FICA	$ 3,513	$ 3,299	$ 3,677	$ 3,581	$ 4,172	$ 591	16.51%	7.65%
4205	61210	2210	206	100	VRS - Plan 1 & 2	$ -	$ -	$ -	$ 5,439	$ 9,064	$ 3,625	66.65%	16.62%
4205	61210	2220	206	100	VRS - Hybrid Plan	$ 7,319	$ 7,693	$ 7,778	$ 2,340	$ -	$ (2,340)	-100.00%	0.00%
4205	61210	2212	206	100	VRS - Retiree Health Ins	$ 560	$ 589	$ 566	$ 567	$ 660	$ 93	16.39%	1.21%
4205	61210	2310	206	100	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ -	$ (10,767)	-100.00%	11036 per employee
4205	61210	2400	206	100	Group Life Insurance	$ 612	$ 643	$ 627	$ 721	$ 840	$ 119	16.49%	1.54%
4205	61210	2510	206	100	Disability Ins	$ 124	$ 117	$ 107	$ 19	$ 22	$ 3	14.82%	0.04%
4205	61210	2720	206	100	Workers Comp.	$ 121	$ 123	$ 121	$ 132	$ 153	$ 21	15.69%	0.28%
					Subtotal	$ 21,789	$ 22,381	$ 23,190	$ 23,566	$ 14,911	$ (8,655)	-36.73%	
Other Expenditures													
4205	61210	6000	206	100	Materials & Supplies	$ -	$ -	$ 122	$ 122	$ 125	$ 3	2.46%	
					Subtotal	$ -	$ -	$ 122	$ 122	$ 125	$ 3	2.46%	
Library Services													
Salaries													
4205	61322	1122	206	100	Librarian	$ 51,815	$ 56,676	$ 56,676	$ 56,676	$ 71,341	$ 14,665	25.88%	0.0154
4205	61322	1151	206	100	Instructional Assistant	$ 21,374	$ 21,874	$ 24,202	$ 21,876		$ (21,876)	-100.00%	0.0154
4205	61322	1660	206	100	Bonus	$ 232	$ -	$ 2,489	$ -		$ -	0.00%	
					Subtotal	$ 73,421	$ 78,550	$ 83,367	$ 78,552	$ 71,341	$ (7,211)	-9.18%	
Benefits											$ -	0.00%	
4205	61322	2100	206	100	FICA	$ 5,561	$ 5,944	$ 6,259	$ 6,010	$ 5,458	$ (552)	-9.19%	7.65%
4205	61322	2210	206	100	VRS - Plan 1 & 2	$ 11,498	$ 12,317	$ 13,157	$ 9,128	$ 11,857	$ 2,728	29.89%	16.62%
4205	61322	2220	206	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 3,928	$ -	$ (3,928)	-100.00%	0.00%
4205	61322	2212	206	100	VRS - Retiree Health Ins	$ 880	$ 943	$ 958	$ 951	$ 863	$ (88)	-9.23%	1.21%
4205	61322	2310	206	100	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 11,036	$ (10,498)	-48.75%	11036 per employee
4205	61322	2400	206	100	Group Life Insurance	$ 961	$ 1,029	$ 1,061	$ 1,210	$ 1,099	$ (111)	-9.20%	1.54%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61322	2510	206	100	Disability Ins	$ -	$ -	$ -	$ 32	$ 29	$ (3)	-10.82%	0.04%
4205	61322	2720	206	100	Workers Comp.	$ 190	$ 197	$ 210	$ 221	$ 200	$ (21)	-9.61%	0.28%
					Subtotal	$ 38,169	$ 40,266	$ 42,272	$ 43,014	$ 30,541	$ (12,473)	-29.00%	
Other Expenditures													
4205	61322	6000	206	100	Materials & Supplies	$ 2,468	$ 536	$ 2,260	$ 2,430	$ 1,750	$ (680)	-27.98%	
					Subtotal	$ 2,468	$ 536	$ 2,260	$ 2,430	$ 1,750	$ (680)	-27.98%	
Office of the Principal													
Salaries													
4205	61410	1126	206	100	Principal	$ 100,488	$ 101,299	$ 101,067	$ 100,526	$ 115,559	$ 15,033	14.95%	0.0154
4205	61410	1127	206	100	Assistant Principal	$ 75,081	$ 80,526	$ 80,341	$ 79,911	$ 93,253	$ 13,342	16.70%	0.0154
4205	61410	1150	206	100	Clerical	$ 77,998	$ 81,078	$ 80,756	$ 79,527	$ 87,678	$ 8,151	10.25%	0.0154
4205	61410	1660	206	100	Bonus	$ 387	$ -	$ 5,451	$ -		$ -	0.00%	
4205	61410	1800	206	100	Payouts	$ 1,296	$ -	$ 5,000	$ 5,000	$ 5,000	$ -	0.00%	
					Subtotal	$ 253,954	$ 262,902	$ 267,615	$ 259,964	$ 301,490	$ 41,526	15.97%	
Benefits													
4205	61410	2100	206	100	FICA	$ 18,622	$ 19,306	$ 19,855	$ 19,890	$ 23,064	$ 3,174	15.96%	7.65%
4205	61410	2210	206	100	VRS - Plan 1 & 2	$ 35,768	$ 36,924	$ 38,972	$ 30,210	$ 50,108	$ 19,898	65.87%	16.62%
4205	61410	2220	206	100	VRS - Hybrid Plan	$ 4,041	$ 4,398	$ 4,485	$ 12,998	$ -	$ (12,998)	-100.00%	0.00%
4205	61410	2212	206	100	VRS - Retiree Health Ins	$ 3,046	$ 3,158	$ 3,164	$ 3,147	$ 3,648	$ 501	15.92%	1.21%
4205	61410	2310	206	100	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 44,144	$ 1,076	2.50%	11036 per employee
4205	61410	2400	206	100	Group Life Insurance	$ 3,326	$ 3,448	$ 3,504	$ 4,006	$ 4,643	$ 637	15.90%	1.54%
4205	61410	2510	206	100	Disability Ins	$ 69	$ 67	$ 64	$ 104	$ 121	$ 17	15.96%	0.04%
4205	61410	2720	206	100	Workers Comp.	$ 662	$ 663	$ 688	$ 730	$ 844	$ 114	15.64%	0.28%
					Subtotal	$ 103,695	$ 107,635	$ 111,989	$ 119,153	$ 126,571	$ 7,418	6.23%	
Other Expenditures													
4205	61410	5400	206	100	Leases & Rentals-Copiers	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61410	5401	206	100	Leases & Rentals-Other	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61410	5500	206	100	Travel	$ 446	$ 235	$ 265	$ 273	$ 300	$ 27	9.89%	
4205	61410	5510	206	100	Mileage (local only)							0.00%	
4205	61410	5800	206	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61410	6000	206	100	Materials & Supplies	$ 1,197	$ -	$ -	$ 500	$ 500	$ -	0.00%	
4205	61410	6002	206	100	Food Supplies							0.00%	
4205	61410	6012	206	100	Books & Subsciptions							0.00%	
4205	61410	6050	206	100	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 1,643	$ 235	$ 265	$ 773	$ 800	$ 27	3.49%	
Health Services													
Salaries													
4205	62220	1131	206	000	School Nurse	$ 34,558	$ 35,058	$ 35,058	$ 35,058	$ 45,802	$ 10,744	30.65%	0.0154
4205	61410	1660	206	000	Bonus			$ 1,200				0.00%	
					Subtotal	$ 34,558	$ 35,058	$ 36,258	$ 35,058	$ 45,802	$ 10,744	30.65%	
Benefits													
4205	62220	2100	206	000	FICA	$ 2,579	$ 2,591	$ 2,682	$ 2,682	$ 3,504	$ 822	30.64%	7.65%
4205	62220	2210	206	000	VRS - Plan 1 & 2	$ 5,419	$ 5,497	$ 5,827	$ 4,074	$ 7,612	$ 3,538	86.85%	16.62%
4205	62220	2220	206	000	VRS - Hybrid Plan	$ -	$ -	$ -	$ 1,753	$ -	$ (1,753)	-100.00%	0.00%
4205	62220	2212	206	000	VRS - Retiree Health Ins	$ 415	$ 421	$ 424	$ 425	$ 554	$ 129	30.40%	1.21%
4205	62220	2310	206	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	62220	2400	206	000	Group Life Insurance	$ 453	$ 459	$ 470	$ 540	$ 705	$ 165	30.62%	1.54%
4205	62220	2510	206	000	Disability Ins	$ -	$ -	$ -	$ 14	$ 18	$ 4	30.86%	0.04%
4205	62220	2720	206	000	Workers Comp.	$ 90	$ 88	$ 91	$ 99	$ 128	$ 29	29.54%	0.28%
					Subtotal	$ 18,495	$ 18,975	$ 19,807	$ 20,354	$ 23,558	$ 3,204	15.74%	
Other Expenditures													
4205	62220	6000	206	000	Materials & Supplies	$ 437	$ -	$ 452	$ 389	$ 450	$ 61	15.68%	
					Subtotal	$ 437	$ -	$ 452	$ 389	$ 450	$ 61	15.68%	
Facilities Services													

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
Salaries													
4205	64200	1180	206	000	Laborer	$ 103,210	$ 85,957	$ 72,511	$ 71,853	$ 96,765	$ 24,912	34.67%	
4205	64200	1201	206	000	Overtime	$ 667	$ 883	$ -	$ 1,530	$ 1,530	$ -	0.00%	
4205	61410	1660	206	000	Bonus			$ 2,697				0.00%	
					Subtotal	$ 103,877	$ 86,840	$ 75,208	$ 73,383	$ 98,295	$ 24,912	33.95%	
Benefits													
4205	64200	2100	206	000	FICA	$ 7,294	$ 6,034	$ 5,247	$ 5,616	$ 7,520	$ 1,904	33.90%	7.65%
4205	64200	2210	206	000	VRS - Plan 1 & 2	$ 1,323	$ 1,565	$ 1,825	$ 1,434	$ 6,870	$ 5,436	379.13%	7.10%
4205	64200	2220	206	000	VRS - Hybrid Plan	$ 3,551	$ 2,489	$ 1,868	$ -	$ -	$ -	0.00%	0.00%
4205	64600	2212	206	000	VRS - Retiree Health Ins	$ -	$ -	$ 379	$ 3,669	$ 764	$ (2,905)	-79.18%	0.79%
4205	64200	2310	206	000	HMP	$ 28,620	$ 29,754	$ 30,942	$ 21,534	$ 22,072	$ 538	2.50%	11036 per employee
4205	64200	2400	206	000	Group Life Insurance	$ 1,353	$ 1,124	$ 972	$ 1,107	$ 1,490	$ 383	34.60%	1.54%
4205	64200	2510	206	000	Disability Ins	$ 443	$ 278	$ 194	$ 115	$ 155	$ 40	34.78%	0.16%
4205	64200	2720	206	000	Workers Comp.	$ 3,043	$ 3,299	$ 3,296	$ 1,829	$ 3,851	$ 2,022	110.55%	3.98%
					Subtotal	$ 45,627	$ 44,542	$ 44,725	$ 35,304	$ 42,722	$ 7,418	21.01%	
Other Expenditures													
4205	64200	3000	206	000	Purchased Services	$ -	$ 2,478	$ 38,480	$ -	$ -	$ -	0.00%	
4205	64200	5100	206	000	Utilities	$ 75,225	$ 57,613	$ 59,309	$ 61,389	$ 64,000	$ 2,611	4.25%	Adjust for ESCO payment
					Subtotal	$ 75,225	$ 60,091	$ 97,789	$ 61,389	$ 64,000	$ 2,611	4.25%	
Security Services													
Salaries													
4205	64600	1142	206	000	Security	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
Benefits													
4205	64600	2100	206	000	FICA	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	64600	2310	206	000	HMP	$ -	$ -	$ -	$ -		$ -	0.00%	$10,767 per FT employee
4205	64600	2720	206	000	Workers Comp.	$ -	$ -	$ -	$ -		$ -	0.00%	0.28%
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
					Total	***$ 2,553,326***		***$ 2,711,470***	***$ 2,645,913***	***$ 3,311,156***	**$ 665,243**	**25.14%**	

WALTER ELEMENTARY

Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 413

Instruction - Regular													
Salaries													
4205	61100	1120	204	100	Instructional	$ 1,064,012	$ 1,034,087	$ 1,159,864	$ 1,166,515	$ 1,332,313	$ 165,798	14.21%	0.0154
4205	61100	1151	204	100	Instructional Assistant	$ 108,380	$ 107,289	$ 97,872	$ 121,246	$ 141,880	$ 20,634	17.02%	0.0154
4205	61100	1620	204	100	Supplements	$ 4,767	$ 5,753	$ 4,276	$ 8,253	$ 8,253	$ -	0.00%	
4205	61100	1660	204	100	Bonus	$ 1,703	$ -	$ 31,976	$ -		$ -	0.00%	
					Subtotal	$ 1,178,861	$ 1,147,128	$ 1,293,989	$ 1,296,014	$ 1,482,446	$ 186,432	14.39%	
Benefits													
4205	61100	2100	204	100	FICA	$ 85,979	$ 85,121	$ 95,558	$ 99,161	$ 113,407	$ 14,246	14.37%	7.65%
4205	61100	2210	204	100	VRS - Plan 1 & 2	$ 116,357	$ 100,258	$ 102,569	$ 144,587	$ 240,362	$ 95,775	66.24%	16.62%
4205	61100	2220	204	100	VRS - Hybrid Plan	$ 66,676	$ 75,056	$ 105,267	$ 64,801	$ -	$ (64,801)	-100.00%	0.00%
4205	61100	2212	204	100	VRS - Retiree Health Ins	$ 13,983	$ 13,417	$ 15,131	$ 15,260	$ 17,499	$ 2,239	14.67%	1.21%
4205	61100	2310	204	100	HMP	$ 238,500	$ 247,950	$ 268,164	$ 279,942	$ 209,684	$ (70,258)	-25.10%	11036 per employee
4205	61100	2400	204	100	Group Life Insurance	$ 15,265	$ 14,712	$ 16,757	$ 19,410	$ 22,272	$ 2,862	14.74%	1.54%
4205	61100	2510	204	100	Disability Ins	$ 1,057	$ 1,115	$ 1,478	$ 503	$ 578	$ 75	14.91%	0.04%
4205	61100	2720	204	100	Workers Comp.	$ 3,411	$ 3,223	$ 3,384	$ 3,644	$ 4,049	$ 405	11.11%	0.28%
					Subtotal	$ 541,227	$ 540,852	$ 608,309	$ 627,308	$ 607,851	$ (19,457)	-3.10%	
Other Expenditures													
4205	61100	3000	204	100	Purchased Services	$ 12,931	$ 1,045	$ 2,286	$ 500	$ 1,500	$ 1,000	200.00%	
4205	61100	3500	204	100	Printing & Binding							0.00%	
4205	61100	3520	204	100	Organizational Memberships							0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	5400	204	100	Leases & Rentals-Copiers	$ 11,460	$ 9,112	$ 10,032	$ 11,000	$ 10,200	$ (800)	-7.27%	
4205	61100	5401	204	100	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5510	204	100	Mileage (local only)							0.00%	
4205	61100	6000	204	100	Materials & Supplies	$ 21,710	$ 14,814	$ 20,554	$ 19,171	$ 19,000	$ (171)	-0.89%	
4205	61100	6002	204	100	Food Supplies							0.00%	
4205	61100	6012	204	100	Books & Subsciptions							0.00%	
4205	61100	6025	204	100	Computer Supplies	$ 1,645	$ 721	$ 750	$ 3,200	$ 1,000	$ (2,200)	-68.75%	
4205	61100	6030	204	100	Instructional Material							0.00%	
4205	61100	6040	204	100	Software/Online Content							0.00%	
4205	61100	6050	204	100	Computer Hardware	$ 7,750	$ 10,729	$ 2,071	$ 19,200	$ 6,500	$ (12,700)	-66.15%	
					Subtotal	$ 55,496	$ 36,421	$ 35,693	$ 53,071	$ 38,200	$ (14,871)	-28.02%	
Instruction - Special													
Salaries													
4205	61100	1120	204	200	Instructional	$ 181,945	$ 259,869	$ 244,580	$ 244,093	$ 287,833	$ 43,740	17.92%	0.0154
4205	61100	1151	204	200	Instructional Assistant	$ 76,493	$ 78,229	$ 71,816	$ 71,821	$ 91,084	$ 19,263	26.82%	0.0154
4205	61100	1660	204	200	Bonus	$ 77	$ -	$ 11,277	$ -		$ -	0.00%	
					Subtotal	$ 258,515	$ 338,097	$ 327,673	$ 315,914	$ 378,917	$ 63,003	19.94%	
Benefits													
4205	61100	2100	204	200	FICA	$ 19,103	$ 24,769	$ 23,953	$ 24,173	$ 28,987	$ 4,814	19.92%	7.65%
4205	61100	2210	204	200	VRS - Plan 1 & 2	$ 14,713	$ 14,411	$ 5,750	$ 36,713	$ 62,976	$ 26,263	71.53%	16.62%
4205	61100	2220	204	200	VRS - Hybrid Plan	$ 26,358	$ 38,679	$ 46,753	$ 15,796	$ -	$ (15,796)	-100.00%	0.00%
4205	61100	2212	204	200	VRS - Retiree Health Ins	$ 3,147	$ 4,061	$ 3,822	$ 3,830	$ 4,585	$ 755	19.71%	1.21%
4205	61100	2310	204	200	HMP	$ 133,560	$ 79,344	$ 92,826	$ 96,903	$ 88,288	$ (8,615)	-8.89%	11036 per employee
4205	61100	2400	204	200	Group Life Insurance	$ 3,500	$ 4,441	$ 4,233	$ 4,868	$ 5,835	$ 967	19.87%	1.54%
4205	61100	2510	204	200	Disability Ins	$ 445	$ 552	$ -	$ 127	$ 152	$ 25	19.34%	0.04%
4205	61100	2720	204	200	Workers Comp.	$ 686	$ 850	$ 819	$ 889	$ 1,061	$ 172	19.34%	0.28%
					Subtotal	$ 201,512	$ 167,108	$ 178,157	$ 183,299	$ 191,884	$ 8,585	4.68%	
Other Expenditures													
4205	61100	5500	204	200	Travel	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	5510	204	200	Mileage (local only)							0.00%	
4205	61100	5800	204	200	Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	6000	204	200	Materials & Supplies	$ 900	$ 135	$ 800	$ -	$ 300	$ 300	100.00%	
4205	61100	6025	204	200	Computer Supplies	$ -	$ 36	$ -	$ -	$ -	$ -	0.00%	
4205	61100	6050	204	200	Computer Hardware	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
					Subtotal	$ 900	$ 171	$ 800	$ -	$ 300	$ 300	100.00%	
Instruction - Gifted													
Salaries													
4205	61100	1120	204	400	Instructional	$ 97,229	$ 120,042	$ 99,398	$ 124,490	$ 116,716	$ (7,774)	-6.24%	0.0154
4205	61100	1660	204	400	Bonus			$ 2,509				0.00%	
					Subtotal	$ 97,229	$ 120,042	$ 101,907	$ 124,490	$ 116,716	$ (7,774)	-6.24%	
Benefits													
4205	61100	2100	204	400	FICA	$ 7,282	$ 9,032	$ 7,714	$ 9,525	$ 8,929	$ (596)	-6.26%	7.65%
4205	61100	2210	204	400	VRS - Plan 1 & 2	$ 14,055	$ 18,823	$ 16,256	$ 14,468	$ 19,398	$ 4,931	34.08%	16.62%
4205	61100	2220	204	400	VRS - Hybrid Plan	$ -	$ -	$ -	$ 6,225	$ -	$ (6,225)	-100.00%	0.00%
4205	61100	2212	204	400	VRS - Retiree Health Ins	$ 1,076	$ 1,441	$ 1,183	$ 1,508	$ 1,412	$ (96)	-6.35%	1.21%
4205	61100	2310	204	400	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 11,036	$ (10,498)	-48.75%	11036 per employee
4205	61100	2400	204	400	Group Life Insurance	$ 1,174	$ 1,572	$ 1,311	$ 1,919	$ 1,797	$ (122)	-6.34%	1.54%
4205	61100	2510	204	400	Disability Ins	$ -	$ -	$ -	$ 50	$ 47	$ (3)	-6.63%	0.04%
4205	61100	2720	204	400	Workers Comp.	$ 252	$ 302	$ 258	$ 349	$ 327	$ (22)	-6.36%	0.28%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
					Subtotal	$ 42,919	$ 51,006	$ 47,350	$ 55,577	$ 42,946	$ (12,631)	-22.73%	
Guidance Services													
Salaries													
4205	61210	1120	204	100	Instructional	$ 64,076	$ 98,842	$ 72,293	$ 72,019	$ 85,639	$ 13,620	18.91%	0.0154
4205	61210	1660	204	100	Bonus			$ 1,594				0.00%	
4205	61210	1800	204	100	Payouts	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 64,076	$ 98,842	$ 73,887	$ 72,019	$ 85,639	$ 13,620	18.91%	
Benefits													
4205	61210	2100	204	100	FICA	$ 4,449	$ 7,141	$ 5,360	$ 5,510	$ 6,551	$ 1,041	18.90%	7.65%
4205	61210	2210	204	100	VRS - Plan 1 & 2	$ 10,057	$ 11,293	$ 11,970	$ 8,369	$ 14,233	$ 5,864	70.07%	16.62%
4205	61210	2220	204	100	VRS - Hybrid Plan	$ -	$ 4,206	$ -	$ 3,601	$ -	$ (3,601)	-100.00%	0.00%
4205	61210	2212	204	100	VRS - Retiree Health Ins	$ 770	$ 1,186	$ 871	$ 872	$ 1,036	$ 164	18.83%	1.21%
4205	61210	2310	204	100	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	61210	2400	204	100	Group Life Insurance	$ 840	$ 1,295	$ 965	$ 1,110	$ 1,319	$ 209	18.81%	1.54%
4205	61210	2510	204	100	Disability Ins	$ -	$ 61	$ 3	$ 29	$ 34	$ 5	18.12%	0.04%
4205	61210	2720	204	100	Workers Comp.	$ 166	$ 249	$ 188	$ 202	$ 240	$ 38	18.71%	0.28%
					Subtotal	$ 25,823	$ 35,349	$ 29,671	$ 30,460	$ 34,450	$ 3,990	13.10%	
Other Expenditures													
4205	61210	6000	204	100	Materials & Supplies	$ 208	$ 180	$ -	$ 206	$ 200	$ (6)	-2.91%	
					Subtotal	$ 208	$ 180	$ -	$ 206	$ 200	$ (6)	-2.91%	
Library Services													
Salaries													
4205	61322	1122	204	100	Librarian	$ 93,963	$ 56,676	$ 59,313	$ 58,954	$ 71,341	$ 12,387	21.01%	0.0154
4205	61322	1140	204	100	Technical	$ 20,860	$ 22,193	$ 22,194	$ 22,194	$ 26,931	$ 4,737	21.34%	0.0154
4205	61322	1660	204	100	Bonus			$ 2,449				0.00%	
					Subtotal	$ 114,823	$ 78,869	$ 83,956	$ 81,148	$ 98,272	$ 17,124	21.10%	
Benefits													
4205	61322	2100	204	100	FICA	$ 8,881	$ 5,974	$ 6,362	$ 6,208	$ 7,518	$ 1,310	21.10%	7.65%
4205	61322	2210	204	100	VRS - Plan 1 & 2	$ 18,004	$ 12,367	$ 13,486	$ 9,431	$ 16,333	$ 6,902	73.19%	16.62%
4205	61322	2220	204	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 4,057	$ -	$ (4,057)	-100.00%	0.00%
4205	61322	2212	204	100	VRS - Retiree Health Ins	$ 1,378	$ 947	$ 982	$ 983	$ 1,189	$ 206	20.97%	1.21%
4205	61322	2310	204	100	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 11,036	$ (10,498)	-48.75%	11036 per employee
4205	61322	2400	204	100	Group Life Insurance	$ 1,504	$ 1,033	$ 1,087	$ 1,250	$ 1,513	$ 263	21.07%	1.54%
4205	61322	2510	204	100	Disability Ins	$ -	$ -	$ -	$ 33	$ 39	$ 6	19.12%	0.04%
4205	61322	2720	204	100	Workers Comp.	$ 302	$ 198	$ 211	$ 229	$ 275	$ 46	20.16%	0.28%
					Subtotal	$ 49,150	$ 40,354	$ 42,757	$ 43,725	$ 37,904	$ (5,821)	-13.31%	
Other Expenditures													
4205	61322	6000	204	100	Materials & Supplies	$ 4,311	$ 3,855	$ 3,730	$ 4,120	$ 4,000	$ (120)	-2.91%	
4205	61322	6025	204	100	Computer Supplies			$ 388				0.00%	
					Subtotal	$ 4,311	$ 3,855	$ 4,119	$ 4,120	$ 4,000	$ (120)	-2.91%	
Office of the Principal													
Salaries													
4205	61410	1126	204	100	Principal	$ 100,488	$ 101,299	$ 101,067	$ 100,526	$ 115,559	$ 15,033	14.95%	
4205	61410	1127	204	100	Assistant Principal	$ 73,503	$ 55,938	$ 80,341	$ 79,911	$ 93,253	$ 13,342	16.70%	
4205	61410	1150	204	100	Clerical	$ 97,644	$ 91,755	$ 87,690	$ 87,221	$ 96,160	$ 8,939	10.25%	
4205	61410	1660	204	100	Bonus	$ 697	$ -	$ 5,654	$ -		$ -	0.00%	
4205	61410	1800	204	100	Payouts	$ -	$ 27,011	$ -	$ -		$ -	0.00%	
					Subtotal	$ 272,331	$ 248,991	$ 274,751	$ 267,658	$ 304,972	$ 37,314	13.94%	
Benefits													
4205	61410	2100	204	100	FICA	$ 19,702	$ 20,117	$ 19,684	$ 20,478	$ 23,330	$ 2,852	13.93%	7.65%
4205	61410	2210	204	100	VRS - Plan 1 & 2	$ 42,667	$ 32,724	$ 37,852	$ 31,105	$ 50,686	$ 19,581	62.95%	16.62%
4205	61410	2220	204	100	VRS - Hybrid Plan	$ -	$ 6,690	$ 6,892	$ 13,383	$ -	$ (13,383)	-100.00%	0.00%
4205	61410	2212	204	100	VRS - Retiree Health Ins	$ 3,265	$ 3,010	$ 3,258	$ 3,240	$ 3,690	$ 450	13.89%	1.21%
4205	61410	2310	204	100	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 44,144	$ 1,076	2.50%	11036 per employee

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61410	2400	204	100	Group Life Insurance	$ 3,565	$ 3,287	$ 3,608	$ 4,124	$ 4,697	$ 573	13.88%	1.54%
4205	61410	2510	204	100	Disability Ins	$ -	$ 97	$ 99	$ 106	$ 122	$ 16	15.08%	0.04%
4205	61410	2720	204	100	Workers Comp.	$ 711	$ 695	$ 704	$ 751	$ 854	$ 103	13.70%	0.28%
					Subtotal	$ 108,070	$ 106,291	$ 113,352	$ 116,255	$ 127,523	$ 11,268	9.69%	
Other Expenditures													
4205	61410	3000	204	100	Purchased Services			$ 226				0.00%	
4205	61410	3500	204	100	Printing & Binding							0.00%	
4205	61410	3520	204	100	Organizational Memberships							0.00%	
4205	61410	5500	204	100	Travel	$ 1,579	$ 820	$ -	$ 800	$ 800	$ -	0.00%	
5510	61410	5500	204	100	Mileage (local only)							0.00%	
4205	61410	5800	204	100	Miscellaneous	$ 374	$ -	$ -	$ -	$ 350	$ 350	100.00%	
4205	61410	6000	204	100	Materials & Supplies	$ 170	$ (501)	$ 2,462	$ 836	$ 100	$ (736)	-88.04%	
4205	61410	6002	204	100	Food Supplies							0.00%	
4205	61410	6012	204	100	Books & Subsciptions							0.00%	
					Subtotal	$ 2,123	$ 319	$ 2,689	$ 1,636	$ 1,250	$ (386)	-23.59%	
Health Services													
Salaries													
4205	62220	1131	204	000	School Nurse	$ 28,645	$ 33,633	$ 33,633	$ 34,259	$ 42,407	$ 8,148	23.78%	
4205	62220	1660	204	000	Bonus			$ 1,129				0.00%	
					Subtotal	$ 28,645	$ 33,633	$ 34,762	$ 34,259	$ 42,407	$ 8,148	23.78%	
Benefits													
4205	62220	2100	204	000	FICA	$ 2,145	$ 2,398	$ 2,279	$ 2,621	$ 3,244	$ 623	23.77%	7.65%
4205	62220	2210	204	000	VRS - Plan 1 & 2	$ -	$ -	$ -	$ 3,981	$ 7,048	$ 3,067	77.04%	16.62%
4205	62220	2220	204	000	VRS - Hybrid Plan	$ 5,195	$ 5,274	$ 4,504	$ 1,713	$ -	$ (1,713)	-100.00%	0.00%
4205	62220	2212	204	000	VRS - Retiree Health Ins	$ 398	$ 404	$ 332	$ 415	$ 513	$ 98	23.64%	1.21%
4205	62220	2310	204	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ -	$ (10,767)	-100.00%	11036 per employee
4205	62220	2400	204	000	Group Life Insurance	$ 434	$ 441	$ 459	$ 528	$ 653	$ 125	23.69%	1.54%
4205	62220	2510	204	000	Disability Ins	$ 84	$ 80	$ 68	$ 14	$ 17	$ 3	21.16%	0.04%
4205	62220	2720	204	000	Workers Comp.	$ 74	$ 85	$ 74	$ 96	$ 119	$ 23	23.69%	0.28%
					Subtotal	$ 17,870	$ 18,598	$ 18,029	$ 20,135	$ 11,594	$ (8,541)	-42.42%	
Other Expenditures													
4205	62220	3000	204	000	Purchased Services	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	62220	6000	204	000	Materials & Supplies	$ 688	$ 675	$ 654	$ 660	$ 650	$ (10)	-1.52%	
4205	62220	6025	204	000	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 688	$ 675	$ 654	$ 660	$ 650	$ (10)	-1.52%	
Facilities Services													
Salaries													
4205	64200	1180	204	000	Laborer	$ 142,852	$ 146,275	$ 102,013	$ 92,950	$ 166,317	$ 73,367	78.93%	
4205	64200	1201	204	000	Overtime	$ 348	$ 3,278	$ 77	$ 1,530	$ 1,530	$ -	0.00%	
4205	64200	1660	204	000	Bonus			$ 3,967				0.00%	
					Subtotal	$ 143,200	$ 149,553	$ 106,057	$ 94,480	$ 167,847	$ 73,367	77.65%	
Benefits													
4205	64200	2100	204	000	FICA	$ 9,997	$ 10,445	$ 7,297	$ 7,230	$ 12,840	$ 5,610	77.60%	7.65%
4205	64200	2210	204	000	VRS - Plan 1 & 2	$ 5,615	$ 5,669	$ 3,434	$ 1,877	$ 9,588	$ 7,711	410.82%	7.10%
4205	64200	2212	204	000	VRS - Retiree Health Ins			$ 525		$ -		0.00%	0.00%
4205	64200	2220	204	000	VRS - Hybrid Plan	$ 1,124	$ 1,245	$ 1,656	$ 4,724	$ 1,067	$ (3,657)	-77.41%	0.79%
4205	64200	2310	204	000	HMP	$ 38,160	$ 39,672	$ 41,256	$ 32,301	$ 33,108	$ 807	2.50%	11036 per employee
4205	64200	2400	204	000	Group Life Insurance	$ 1,870	$ 1,917	$ 1,340	$ 1,433	$ 2,080	$ 647	45.15%	1.54%
4205	64200	2510	204	000	Disability Ins	$ 140	$ 139	$ 172	$ 149	$ 216	$ 67	44.97%	0.16%
4205	64200	2720	204	000	Workers Comp.	$ 3,764	$ 4,209	$ 4,786	$ 2,354	$ 5,379	$ 3,025	128.50%	3.98%
					Subtotal	$ 60,670	$ 63,296	$ 60,467	$ 50,068	$ 64,278	$ 14,210	28.38%	
Other Expenditures													
4205	64200	3000	204	000	Purchased Services	$ -	$ -	$ 38,480	$ -	$ -	$ -	0.00%	
4205	64200	5100	204	000	Utilities	$ 94,774	$ 74,463	$ 74,090	$ 60,208	$ 85,000	$ 24,792	41.18%	Adjust for ESCO payment

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
					Subtotal	$ 94,774	$ 74,463	$ 112,570	$ 60,208	$ 85,000	$ 24,792	41.18%	
Security Services													
Salaries													
4205	64600	1142	204	000	Security	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
Benefits													
4205	64600	2100	204	000	FICA	$ -	$ -	$ -	$ -		$ -	0.00%	7.65%
4205	64600	2310	204	000	HMP	$ -	$ -	$ -	$ -		$ -	0.00%	$10,767 per FT employee
4205	64600	2720	204	000	Workers Comp.	$ -	$ -	$ -	$ -		$ -	0.00%	0.28%
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
					Total	***$ 3,363,424***	***$ 3,354,092***	***$ 3,551,597***	***$ 3,532,710***	***$ 3,925,246***	**$ 392,536**	**11.11%**	
AUBURN MIDDLE													
Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 586													
Instruction - Regular													
Salaries													
4205	61100	1120	307	100	Instructional	$ 1,779,906	$ 1,841,438	$ 1,855,659	$ 1,817,615	$ 2,069,390	$ 251,775	13.85%	
4205	61100	1151	307	100	Instructional Assistant	$ 18,000	$ 16,968	$ 16,434	$ 16,970	$ 22,332	$ 5,362	31.60%	
4205	61100	1620	307	100	Supplements	$ 16,361	$ 14,275	$ 11,775	$ 20,150	$ 20,150	$ -	0.00%	
4205	61100	1660	307	100	Bonus	$ 619	$ -	$ 40,767	$ -		$ -	0.00%	
					Subtotal	$ 1,814,886	$ 1,872,682	$ 1,924,635	$ 1,854,735	$ 2,111,872	$ 257,137	13.86%	
Benefits													
4205	61100	2100	307	100	FICA	$ 132,754	$ 137,814	$ 141,554	$ 141,904	$ 161,558	$ 19,654	13.85%	7.65%
4205	61100	2210	307	100	VRS - Plan 1 & 2	$ 213,559	$ 208,991	$ 234,747	$ 212,189	$ 347,644	$ 135,455	63.84%	16.62%
4205	61100	2220	307	100	VRS - Hybrid Plan	$ 66,518	$ 80,141	$ 72,975	$ 92,737	$ -	$ (92,737)	-100.00%	0.00%
4205	61100	2212	307	100	VRS - Retiree Health Ins	$ 21,472	$ 22,122	$ 22,403	$ 22,217	$ 25,310	$ 3,093	13.92%	1.21%
4205	61100	2310	307	100	HMP	$ 324,360	$ 337,212	$ 330,048	$ 355,311	$ 275,900	$ (79,411)	-22.35%	11036 per employee
4205	61100	2400	307	100	Group Life Insurance	$ 23,440	$ 24,148	$ 24,811	$ 28,266	$ 32,212	$ 3,946	13.96%	1.54%
4205	61100	2510	307	100	Disability Ins	$ 1,117	$ 1,198	$ 1,043	$ 734	$ 836	$ 102	13.90%	0.04%
4205	61100	2720	307	100	Workers Comp.	$ 4,706	$ 4,717	$ 4,891	$ 5,208	$ 5,857	$ 649	12.46%	0.28%
					Subtotal	$ 787,927	$ 816,343	$ 832,473	$ 858,566	$ 849,317	$ (9,249)	-1.08%	
Other Expenditures													
4205	61100	3000	307	100	Purchased Services	$ 3,012	$ 5,558	$ 388	$ 3,000	$ 3,000	$ -	0.00%	
4205	61100	3499	307	100	Internal Transportation	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	3500	307	100	Printing & Binding						$ -	0.00%	
4205	61100	3520	307	100	Organizational Memberships						$ -	0.00%	
4205	61100	5200	307	100	Communications	$ 614	$ 1,050	$ 367	$ 600	$ 600	$ -	0.00%	
4205	61100	5400	307	100	Leases & Rentals-Copiers	$ 15,299	$ 14,843	$ 11,789	$ 15,300	$ 15,100	$ (200)	-1.31%	
4205	61100	5401	307	100	Leases & Rentals-Other	$ -	$ 456	$ -	$ -		$ -	0.00%	
4205	61100	5500	307	100	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5510	307	100	Mileage (local only)						$ -	0.00%	
4205	61100	6000	307	100	Materials & Supplies	$ 20,635	$ 11,215	$ 21,349	$ 33,320	$ 18,000	$ (15,320)	-45.98%	
4205	61100	6002	307	100	Food Supplies						$ -	0.00%	
4205	61100	6012	307	100	Books & Subscriptions						$ -	0.00%	
4205	61100	6025	307	100	Computer Supplies	$ 4,138	$ 1,746	$ 5,727	$ 4,100	$ 3,800	$ (300)	-7.32%	
4205	61100	6030	307	100	Instructional Material						$ -	0.00%	
4205	61100	6040	307	100	Software/Online Content						$ -	0.00%	
4205	61100	6050	307	100	Computer Hardware	$ 7,596	$ 6,200	$ 2,630	$ 2,866	$ 5,400	$ 2,534	88.42%	
					Subtotal	$ 51,294	$ 41,068	$ 42,250	$ 59,186	$ 45,900	$ (13,286)	-22.45%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
Instruction - Special													
Salaries													
4205	61100	1120	307	200	Instructional	$ 455,589	$ 467,137	$ 352,682	$ 395,775	$ 454,863	$ 59,088	14.93%	
4205	61100	1151	307	200	Instructional Assistant	$ 137,103	$ 87,817	$ 108,159	$ 103,019	$ 144,563	$ 41,544	40.33%	
4205	61100	1660	307	200	Bonus	$ 464	$ -	$ 13,396	$ -		$ -	0.00%	
					Subtotal	$ 593,157	$ 554,954	$ 474,236	$ 498,794	$ 599,426	$ 100,632	20.18%	
Benefits													
4205	61100	2100	307	200	FICA	$ 42,183	$ 39,619	$ 33,695	$ 38,165	$ 45,856	$ 7,691	20.15%	7.65%
4205	61100	2210	307	200	VRS - Plan 1 & 2	$ 69,850	$ 68,103	$ 42,469	$ 57,966	$ 99,625	$ 41,658	71.87%	16.62%
4205	61100	2220	307	200	VRS - Hybrid Plan	$ 22,492	$ 18,826	$ 31,829	$ 24,940	$ -	$ (24,940)	-100.00%	0.00%
4205	61100	2212	307	200	VRS - Retiree Health Ins	$ 7,066	$ 6,651	$ 5,409	$ 6,042	$ 7,253	$ 1,211	20.04%	1.21%
4205	61100	2310	307	200	HMP	$ 133,560	$ 158,688	$ 134,082	$ 129,204	$ 121,396	$ (7,808)	-6.04%	11036 per employee
4205	61100	2400	307	200	Group Life Insurance	$ 7,715	$ 7,261	$ 5,990	$ 7,688	$ 9,231	$ 1,543	20.07%	1.54%
4205	61100	2510	307	200	Disability Ins	$ 375	$ 281	$ 449	$ 199	$ 240	$ 41	20.49%	0.04%
4205	61100	2720	307	200	Workers Comp.	$ 1,474	$ 1,399	$ 1,196	$ 1,404	$ 1,678	$ 274	19.54%	0.28%
					Subtotal	$ 284,714	$ 300,829	$ 255,119	$ 265,608	$ 285,279	$ 19,671	7.41%	
Other Expenditures													
4205	61100	3000	307	200	Purchased Services	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	307	200	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5510	307	200	Mileage (local only)						$ -	0.00%	
4205	61100	6000	307	200	Materials & Supplies	$ 2,672	$ 1,844	$ 957	$ -	$ 1,800	$ 1,800	100.00%	
4205	61100	6025	307	200	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6040	307	200	Software/Online Content						$ -	0.00%	
4205	61100	6050	307	200	Computer Hardware	$ -	$ -	$ 805	$ -		$ -	0.00%	
					Subtotal	$ 2,672	$ 1,844	$ 1,762	$ -	$ 1,800	$ 1,800	100.00%	
Career and Technical Education													
Salaries													
4205	61100	1120	307	300	Instructional	$ 205,959	$ 219,495	$ 198,964	$ 219,529	$ 203,958	$ (15,571)	-7.09%	
4205	61100	1660	307	300	Bonus			$ 5,713			$ -	0.00%	
					Subtotal	$ 205,959	$ 219,495	$ 204,677	$ 219,529	$ 203,958	$ (15,571)	-7.09%	
Benefits													
4205	61100	2100	307	300	FICA	$ 15,191	$ 15,933	$ 15,236	$ 16,796	$ 15,603	$ (1,193)	-7.10%	7.65%
4205	61100	2210	307	300	VRS - Plan 1 & 2	$ 22,176	$ 19,661	$ 20,840	$ 25,512	$ 33,898	$ 8,386	32.87%	16.62%
4205	61100	2220	307	300	VRS - Hybrid Plan	$ 9,791	$ 14,544	$ 11,839	$ 10,976	$ -	$ (10,976)	-100.00%	0.00%
4205	61100	2212	307	300	VRS - Retiree Health Ins	$ 2,447	$ 2,618	$ 2,379	$ 2,659	$ 2,468	$ (191)	-7.19%	1.21%
4205	61100	2310	307	300	HMP	$ 38,160	$ 29,754	$ 30,942	$ 43,068	$ 22,072	$ (20,996)	-48.75%	11036 per employee
4205	61100	2400	307	300	Group Life Insurance	$ 2,671	$ 2,858	$ 2,635	$ 3,383	$ 3,141	$ (242)	-7.15%	1.54%
4205	61100	2510	307	300	Disability Ins	$ 165	$ 221	$ 165	$ 87	$ 82	$ (5)	-6.23%	0.04%
4205	61100	2720	307	300	Workers Comp.	$ 529	$ 552	$ 517	$ 617	$ 571	$ (46)	-7.44%	0.28%
					Subtotal	$ 91,129	$ 86,141	$ 84,553	$ 103,098	$ 77,834	$ (25,264)	-24.50%	
Athletics													
Salaries													
4205	61100	1620	307	500	Supplements	$ 16,481	$ 15,631	$ 13,781	$ 16,031	$ 16,031	$ -	0.00%	
					Subtotal	$ 16,481	$ 15,631	$ 13,781	$ 16,031	$ 16,031	$ -	0.00%	
Benefits											$ -	0.00%	
4205	61100	2100	307	500	FICA	$ 1,202	$ 1,172	$ 1,032	$ 1,227	$ 1,226	$ (1)	-0.05%	7.65%
4205	61100	2720	307	500	Workers Comp.	$ 43	$ 39	$ 36	$ 45	$ 45	$ (0)	-0.25%	0.28%
					Subtotal	$ 1,245	$ 1,211	$ 1,068	$ 1,272	$ 1,271	$ (1)	-0.06%	
Other Expenditures													
4205	61100	3520	307	500	Organizational Memberships								
4205	61100	6000	307	500	Materials & Supplies	$ -	$ 990	$ 8,432	$ 8,937	$ 6,500	$ (2,437)	-27.27%	
					Subtotal	$ -	$ 990	$ 8,432	$ 8,937	$ 6,500	$ (2,437)	-27.27%	
Guidance Services													
Salaries													

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61210	1120	307	100	Instructional	$ 131,333	$ 148,532	$ 148,682	$ 148,533	$ 177,952	$ 29,419	19.81%	
4205	61210	1150	307	100	Clerical	$ 18,118	$ 18,618	$ 18,230	$ 18,619	$ 20,526	$ 1,907	10.24%	
4205	61210	1660	307	100	Bonus	$ 310	$ -	$ 3,654	$ -		$ -	0.00%	
4205	61210	1800	307	100	Payouts	$ -	$ -		$ 5,000	$ 5,000	$ -	0.00%	
					Subtotal	$ 149,760	$ 167,150	$ 170,567	$ 167,152	$ 198,478	$ 31,326	18.74%	
Benefits													
4205	61210	2100	307	100	FICA	$ 10,553	$ 11,565	$ 12,255	$ 12,789	$ 15,184	$ 2,395	18.72%	7.65%
4205	61210	2210	307	100	VRS - Plan 1 & 2	$ 11,495	$ 13,056	$ 13,839	$ 19,424	$ 32,987	$ 13,563	69.82%	16.62%
4205	61210	2220	307	100	VRS - Hybrid Plan	$ 10,953	$ 13,153	$ 13,942	$ 8,358	$ -	$ (8,358)	-100.00%	0.00%
4205	61210	2212	307	100	VRS - Retiree Health Ins	$ 1,730	$ 2,006	$ 2,023	$ 2,024	$ 2,402	$ 378	18.66%	1.21%
4205	61210	2310	307	100	HMP	$ 28,620	$ 29,754	$ 30,942	$ 32,301	$ 33,108	$ 807	2.50%	11036 per employee
4205	61210	2400	307	100	Group Life Insurance	$ 1,889	$ 2,189	$ 2,240	$ 2,576	$ 3,057	$ 481	18.66%	1.54%
4205	61210	2510	307	100	Disability Ins	$ 203	$ 200	$ 200	$ 66	$ 79	$ 13	20.29%	0.04%
4205	61210	2720	307	100	Workers Comp.	$ 388	$ 420	$ 433	$ 470	$ 556	$ 86	18.24%	0.28%
					Subtotal	$ 65,832	$ 72,344	$ 75,873	$ 83,008	$ 87,372	$ 4,364	5.26%	
Other Expenditures													
4205	61210	3000	307	100	Purchased Services	$ -	$ 340	$ -	$ 762	$ 500	$ (262)	-34.38%	
4205	61210	6000	307	100	Materials & Supplies	$ 123	$ 242	$ 193	$ -	$ 200	$ 200	100.00%	
4205	61210	6025	307	100	Computer Supplies	$ -	$ -	$ 194	$ -		$ -	0.00%	
4205	61210	6050	307	100	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 123	$ 582	$ 387	$ 762	$ 700	$ (62)	-8.14%	
Library Services													
Salaries													
4205	61322	1122	307	100	Librarian	$ 61,239	$ 68,793	$ 68,793	$ 68,793	$ 81,803	$ 13,010	18.91%	
4205	61322	1660	307	100	Bonus	$ 155	$ -	$ 1,668	$ -		$ -	0.00%	
4205	61322	1800	307	100	Payouts	$ -	$ -	$ -	$ 5,000	$ 5,000	$ -	0.00%	
					Subtotal	$ 61,394	$ 68,793	$ 70,461	$ 68,793	$ 81,803	$ 13,010	18.91%	
Benefits													
4205	61322	2100	307	100	FICA	$ 4,712	$ 5,277	$ 5,405	$ 5,263	$ 6,258	$ 995	18.90%	7.65%
4205	61322	2210	307	100	VRS - Plan 1 & 2	$ 9,602	$ 10,787	$ 11,433	$ 7,994	$ 13,596	$ 5,601	70.07%	16.62%
4205	61322	2220	307	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 3,440	$ -	$ (3,440)	-100.00%	0.00%
4205	61322	2212	307	100	VRS - Retiree Health Ins	$ 735	$ 826	$ 833	$ 833	$ 990	$ 157	18.83%	1.21%
4205	61322	2310	307	100	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ -	$ (10,767)	-100.00%	11036 per employee
4205	61322	2400	307	100	Group Life Insurance	$ 802	$ 901	$ 922	$ 1,060	$ 1,260	$ 200	18.85%	1.54%
4205	61322	2510	307	100	Disability Ins	$ -	$ -	$ -	$ 28	$ 33	$ 5	16.86%	0.04%
4205	61322	2720	307	100	Workers Comp.	$ 159	$ 173	$ 179	$ 193	$ 229	$ 36	18.68%	0.28%
					Subtotal	$ 25,550	$ 27,882	$ 29,086	$ 34,578	$ 22,365	$ (12,213)	-35.32%	
Other Expenditures													
4205	61322	3000	307	100	Purchased Services	$ -	$ -	$ -	$ -			0.00%	
4205	61322	5800	307	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61322	6000	307	100	Materials & Supplies	$ 5,603	$ 6,659	$ 6,152	$ 6,153	$ 6,500	$ 347	5.64%	
4205	61322	6050	307	100	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 5,603	$ 6,659	$ 6,152	$ 6,153	$ 6,500	$ 347	5.64%	
Office of the Principal													
Salaries													
4205	61410	1126	307	100	Principal	$ 113,312	$ 116,455	$ 116,188	$ 115,567	$ 127,412	$ 11,845	10.25%	
4205	61410	1127	307	100	Assistant Principal	$ 89,127	$ 91,599	$ 91,390	$ 90,901	$ 104,447	$ 13,546	14.90%	
4205	61410	1150	307	100	Clerical	$ 86,339	$ 88,036	$ 86,498	$ 86,291	$ 95,135	$ 8,844	10.25%	
4205	61410	1660	307	100	Bonus	$ 155	$ -	$ 6,228	$ -		$ -	0.00%	
4205	61410	1800	307	100	Payouts	$ -	$ 9,686		$ -		$ -	0.00%	
					Subtotal	$ 288,933	$ 296,090	$ 300,303	$ 292,759	$ 326,994	$ 34,235	11.69%	
Benefits													
4205	61410	2100	307	100	FICA	$ 20,663	$ 22,068	$ 21,359	$ 22,398	$ 25,015	$ 2,617	11.68%	7.65%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61410	2210	307	100	VRS - Plan 1 & 2	$ 41,363	$ 42,506	$ 40,954	$ 34,020	$ 54,346	$ 20,326	59.75%	16.62%
4205	61410	2220	307	100	VRS - Hybrid Plan	$ 3,939	$ 4,018	$ 7,940	$ 14,638	$ -	$ (14,638)	-100.00%	0.00%
4205	61410	2212	307	100	VRS - Retiree Health Ins	$ 3,467	$ 3,556	$ 3,560	$ 3,545	$ 3,957	$ 412	11.61%	1.21%
4205	61410	2310	307	100	HMP	$ 47,700	$ 49,590	$ 51,570	$ 53,835	$ 55,180	$ 1,345	2.50%	11036 per employee
4205	61410	2400	307	100	Group Life Insurance	$ 3,785	$ 3,883	$ 3,942	$ 4,511	$ 5,036	$ 525	11.63%	1.54%
4205	61410	2510	307	100	Disability Ins	$ 67	$ 61	$ 114	$ 116	$ 131	$ 15	12.76%	0.04%
4205	61410	2720	307	100	Workers Comp.	$ 754	$ 745	$ 767	$ 822	$ 916	$ 94	11.38%	0.28%
					Subtotal	$ 121,738	$ 126,426	$ 130,205	$ 133,885	$ 144,580	$ 10,695	7.99%	
Other Expenditures													
4205	61410	3000	307	100	Purchased Services	$ -	$ -	$ 853	$ -		$ -	0.00%	
4205	61410	3500	307	100	Printing & Binding						$ -	0.00%	
4205	61410	3520	307	100	Organizational Memberships						$ -	0.00%	
4205	61410	5200	307	100	Communications	$ -	$ 40	$ 530	$ 700	$ 500	$ (200)	-28.57%	
4205	61410	5210	307	100	Postal Services						$ -	0.00%	
4205	61410	5500	307	100	Travel	$ 207	$ -	$ 1,400	$ 1,400	$ 1,500	$ 100	7.14%	
4205	61410	5510	307	100	Mileage (local only)						$ -	0.00%	
4205	61410	5800	307	100	Miscellaneous	$ -	$ -	$ 536	$ -		$ -	0.00%	
4205	61410	6000	307	100	Materials & Supplies	$ -	$ -	$ 2,131	$ 2,678	$ 1,000	$ (1,678)	-62.66%	
4205	61410	6002	307	100	Food Supplies						$ -	0.00%	
4205	61410	6012	307	100	Books & Subscriptions						$ -	0.00%	
4205	61410	6040	307	100	Software/Online Content						$ -	0.00%	
4205	61410	6050	307	100	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 207	$ 40	$ 5,450	$ 4,778	$ 3,000	$ (1,778)	-37.21%	
Health Services								$ 4,631,469					
Salaries													
4205	62220	1131	307	000	School Nurse	$ 41,215	$ 41,715	$ 41,716	$ 41,716	$ 51,946	$ 10,230	24.52%	
4205	62220	1660	307	000	Bonus			$ 1,454			$ -	0.00%	
					Subtotal	$ 41,215	$ 41,715	$ 43,170	$ 41,716	$ 51,946	$ 10,230	24.52%	
Benefits													
4205	62220	2100	307	000	FICA	$ 2,859	$ 2,892	$ 3,000	$ 3,192	$ 3,974	$ 782	24.49%	7.65%
4205	62220	2210	307	000	VRS - Plan 1 & 2	$ 6,463	$ 6,541	$ 6,933	$ 4,848	$ 8,633	$ 3,785	78.07%	16.62%
4205	62220	2220	307	000	VRS - Hybrid Plan	$ -	$ -	$ -	$ 2,086	$ -	$ (2,086)	-100.00%	0.00%
4205	62220	2212	307	000	VRS - Retiree Health Ins	$ 495	$ 501	$ 504	$ 505	$ 629	$ 124	24.46%	1.21%
4205	62220	2310	307	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	62220	2400	307	000	Group Life Insurance	$ 540	$ 546	$ 559	$ 643	$ 800	$ 157	24.41%	1.54%
4205	62220	2510	307	000	Disability Ins	$ -	$ -	$ -	$ 17	$ 21	$ 4	22.23%	0.04%
4205	62220	2720	307	000	Workers Comp.	$ 107	$ 105	$ 108	$ 117	$ 145	$ 28	24.32%	0.28%
					Subtotal	$ 20,003	$ 20,503	$ 21,418	$ 22,175	$ 25,238	$ 3,063	13.81%	
Other Expenditures													
4205	62220	3000	307	000	Purchased Services	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	62220	6000	307	000	Materials & Supplies	$ 674	$ 423	$ 367	$ 762	$ 500	$ (262)	-34.38%	
					Subtotal	$ 674	$ 423	$ 367	$ 762	$ 500	$ (262)	-34.38%	
Facilities Services								$ 64,955					
Salaries													
4205	64200	1180	307	000	Laborer	$ 149,164	$ 167,556	$ 159,562	$ 167,222	$ 182,880	$ 15,658	9.36%	
4205	64200	1201	307	000	Overtime	$ 3,407	$ 5,052	$ 5,451	$ 2,295	$ 2,295	$ -	0.00%	
4205	64200	1660	307	000	Bonus	$ 232	$ -	$ 6,048	$ -		$ -	0.00%	
					Subtotal	$ 152,804	$ 172,609	$ 171,062	$ 169,517	$ 185,175	$ 15,658	9.24%	
Benefits													
4205	64200	2100	307	000	FICA	$ 10,735	$ 11,740	$ 11,591	$ 12,971	$ 14,166	$ 1,195	9.21%	7.65%
4205	64200	2210	307	000	VRS - Plan 1 & 2	$ 4,398	$ 5,407	$ 5,817	$ 3,399	$ 12,984	$ 9,585	281.98%	7.10%
4205	64200	2220	307	000	VRS - Hybrid Plan	$ 2,571	$ 2,570	$ 2,307	$ 8,476	$ -	$ (8,476)	-100.00%	0.00%
4205	64200	2212	307	000	VRS - Retiree Health Ins			$ 831		$ 1,445	$ 1,445	100.00%	0.79%
4205	64200	2310	307	000	HMP	$ 47,700	$ 49,590	$ 51,570	$ 53,835	$ 33,108	$ (20,727)	-38.50%	11036 per employee

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	64200	2400	307	000	Group Life Insurance	$ 1,936	$ 2,210	$ 2,139	$ 2,577	$ 2,816	$ 239	9.27%	1.54%
4205	64200	2510	307	000	Disability Ins	$ 328	$ 287	$ 239	$ 267	$ 293	$ 26	9.74%	0.16%
4205	64200	2720	307	000	Workers Comp.	$ 5,043	$ 6,002	$ 5,849	$ 4,225	$ 7,279	$ 3,054	72.28%	3.98%
					Subtotal	$ 72,711	$ 77,806	$ 80,343	$ 85,750	$ 72,091	$ (13,659)	-15.93%	
Other Expenditures													
4205	64200	3000	307	000	Purchased Services	$ -	$ -	$ 12,827	$ -		$ -	0.00%	
4205	64200	5100	307	000	Utilities	$ 163,371	$ 119,032	$ 120,316	$ 139,078	$ 135,000	$ (4,078)	-2.93%	Adjust for ESCO payment
					Subtotal	$ 163,371	$ 119,032	$ 133,142	$ 139,078	$ 135,000	$ (4,078)	-2.93%	
Security Services								$ 384,547			$ -	0.00%	
Salaries													
4205	64600	1142	307	000	Security	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
Benefits											$ -	0.00%	
4205	64600	2100	307	000	FICA	$ -	$ -	$ -	$ -		$ -	0.00%	7.65%
4205	64600	2310	307	000	HMP	$ -	$ -	$ -	$ -		$ -	0.00%	$10,767 per FT employee
4205	64600	2720	307	000	Workers Comp.	$ -	$ -	$ -	$ -		$ -	0.00%	0.28%
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
					Total	***$ 5,019,383***	***$ 5,109,241***	***$ 5,080,972***	***$ 5,136,622***	***$ 5,540,931***	**$ 404,309**	**7.87%**	
CEDAR LEE MIDDLE													
Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 658													
Instruction - Regular													
Salaries													
4205	61100	1120	301	100	Instructional	$ 2,149,621	$ 2,315,676	$ 2,219,212	$ 2,212,794	$ 2,588,128	$ 375,334	16.96%	
4205	61100	1151	301	100	Instructional Assistant	$ 18,260	$ 19,304	$ 20,359	$ 19,305	$ 24,379	$ 5,074	26.28%	
4205	61100	1620	301	100	Supplements	$ 20,173	$ 19,649	$ 16,500	$ 20,150	$ 20,150	$ -	0.00%	
4205	61100	1660	301	100	Bonus	$ 1,471	$ -	$ 55,323	$ -		$ -	0.00%	
					Subtotal	$ 2,189,525	$ 2,354,630	$ 2,311,394	$ 2,252,249	$ 2,632,657	$ 380,408	16.89%	
Benefits													
4205	61100	2100	301	100	FICA	$ 161,394	$ 174,557	$ 170,225	$ 172,321	$ 201,398	$ 29,077	16.87%	7.65%
4205	61100	2210	301	100	VRS - Plan 1 & 2	$ 259,346	$ 282,232	$ 265,572	$ 258,381	$ 434,199	$ 175,818	68.05%	16.62%
4205	61100	2220	301	100	VRS - Hybrid Plan	$ 81,291	$ 82,677	$ 103,658	$ 112,612	$ -	$ (112,612)	-100.00%	0.00%
4205	61100	2212	301	100	VRS - Retiree Health Ins	$ 26,036	$ 27,921	$ 26,891	$ 27,030	$ 31,611	$ 4,581	16.95%	1.21%
4205	61100	2310	301	100	HMP	$ 381,600	$ 406,638	$ 412,560	$ 430,680	$ 419,368	$ (11,312)	-2.63%	11036 per employee
4205	61100	2400	301	100	Group Life Insurance	$ 28,424	$ 30,480	$ 29,910	$ 34,392	$ 40,233	$ 5,841	16.98%	1.54%
4205	61100	2510	301	100	Disability Ins	$ 1,309	$ 1,249	$ 1,470	$ 893	$ 1,045	$ 152	17.02%	0.04%
4205	61100	2720	301	100	Workers Comp.	$ 5,690	$ 5,972	$ 5,861	$ 6,326	$ 7,315	$ 989	15.63%	0.28%
					Subtotal	$ 945,090	$ 1,011,725	$ 1,016,147	$ 1,042,635	$ 1,135,169	$ 92,534	8.88%	
Other Expenditures													
4205	61100	3000	301	100	Purchased Services	$ 3,366	$ 8,433	$ 9,585	$ 2,000	$ 7,000	$ 5,000	250.00%	
4205	61100	3500	301	100	Printing & Binding						$ -	0.00%	
4205	61100	3520	301	100	Organizational Memberships						$ -	0.00%	
4205	61100	5200	301	100	Communications	$ 500	$ 2,000	$ 3,046	$ -	$ 1,800	$ 1,800	100.00%	
4205	61100	5400	301	100	Leases & Rentals-Copiers	$ 16,400	$ 16,557	$ 16,071	$ 15,700	$ 16,500	$ 800	5.10%	
4205	61100	5401	301	100	Leases & Rentals-Other	$ 600	$ 600	$ 450	$ -	$ 600	$ 600	100.00%	
4205	61100	5510	301	100	Mileage (local only)						$ -	0.00%	
4205	61100	5800	301	100	Miscellaneous	$ 385	$ 385	$ 770	$ -	$ 513	$ 513	100.00%	
4205	61100	6000	301	100	Materials & Supplies	$ 30,204	$ 19,616	$ 28,537	$ 43,360	$ 23,000	$ (20,360)	-46.96%	
4205	61100	6002	301	100	Food Supplies						$ -	0.00%	

						FY 2019 Actual	*FY 2020 Actual*	*FY 2021 Actual*	*FY 2022 Adopted*	*FY2023 Adopted*	*Amount Changed*	*% Change*	*Comments*
4205	61100	6012	301	100	Books & Subscriptions						$ -	0.00%	
4205	61100	6025	301	100	Computer Supplies	$ 6,419	$ 4,412	$ 5,854	$ 4,000	$ 4,500	$ 500	12.50%	
4205	61100	6030	301	100	Instructional Material						$ -	0.00%	
4205	61100	6040	301	100	Software/Online Content						$ -	0.00%	
4205	61100	6050	301	100	Computer Hardware	$ 10,894	$ 2,600	$ 2,520	$ 1,398	$ 1,200	$ (198)	-14.16%	
					Subtotal	$ 68,769	$ 54,604	$ 66,835	$ 66,458	$ 55,113	$ (11,345)	-17.07%	
Instruction - Special													
Salaries													
4205	61100	1120	301	200	Instructional	$ 457,370	$ 392,787	$ 393,840	$ 394,689	$ 456,429	$ 61,740	15.64%	
4205	61100	1151	301	200	Instructional Assistant	$ 62,762	$ 65,882	$ 66,134	$ 65,888	$ 78,383	$ 12,495	18.96%	
4205	61100	1660	301	200	Bonus	$ 851	$ -	$ 12,920	$ -		$ -	0.00%	
4205	61100	1800	301	200	Payouts	$ -	$ -		$ 18,000	$ 18,000	$ -	0.00%	
					Subtotal	$ 520,984	$ 458,669	$ 472,894	$ 460,577	$ 552,812	$ 92,235	20.03%	
Benefits													
4205	61100	2100	301	200	FICA	$ 37,969	$ 33,095	$ 34,101	$ 35,240	$ 42,290	$ 7,050	20.01%	7.65%
4205	61100	2210	301	200	VRS - Plan 1 & 2	$ 80,674	$ 72,217	$ 76,547	$ (23,029)	$ 91,877	$ 114,906	-498.97%	16.62%
4205	61100	2220	301	200	VRS - Hybrid Plan	$ 2,023	$ -	$ -	$ 23,029	$ -	$ (23,029)	-100.00%	0.00%
4205	61100	2212	301	200	VRS - Retiree Health Ins	$ 6,320	$ 5,527	$ 5,573	$ 5,577	$ 6,689	$ 1,112	19.94%	1.21%
4205	61100	2310	301	200	HMP	$ 114,480	$ 109,098	$ 113,454	$ 107,670	$ 77,252	$ (30,418)	-28.25%	11036 per employee
4205	61100	2400	301	200	Group Life Insurance	$ 6,899	$ 6,033	$ 6,172	$ 7,100	$ 8,513	$ 1,413	19.91%	1.54%
4205	61100	2510	301	200	Disability Ins	$ 34	$ -	$ -	$ 183	$ 221	$ 38	20.83%	0.04%
4205	61100	2720	301	200	Workers Comp.	$ 1,355	$ 1,155	$ 1,193	$ 1,294	$ 1,548	$ 254	19.62%	0.28%
					Subtotal	$ 249,754	$ 227,125	$ 237,039	$ 175,064	$ 228,391	$ 53,327	30.46%	
Other Expenditures													
4205	61100	3000	301	200	Purchased Services	$ -	$ -	$ 164	$ -		$ -	0.00%	
4205	61100	5500	301	200	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6000	301	200	Materials & Supplies	$ 2,270	$ 443	$ 1,015	$ -	$ 1,200	$ 1,200	100.00%	
4205	61100	6025	301	200	Computer Supplies	$ 195	$ 802	$ 1,163	$ -	$ 720	$ 720	100.00%	
4205	61100	6050	301	200	Computer Hardware	$ 171	$ -	$ -	$ -	$ -	$ -	0.00%	
					Subtotal	$ 2,636	$ 1,245	$ 2,342	$ -	$ 1,920	$ 1,920	100.00%	
Career and Technical Education													
Salaries													
4205	61100	1120	301	300	Instructional	$ 213,596	$ 256,635	$ 230,780	$ 230,781	$ 255,376	$ 24,595	10.66%	
4205	61100	1660	301	300	Bonus	$ 310	$ -	$ 5,060	$ -		$ -	0.00%	
					Subtotal	$ 213,906	$ 256,635	$ 235,840	$ 230,781	$ 255,376	$ 24,595	10.66%	
Benefits													
4205	61100	2100	301	300	FICA	$ 15,656	$ 18,898	$ 17,421	$ 17,656	$ 19,536	$ 1,880	10.65%	7.65%
4205	61100	2210	301	300	VRS - Plan 1 & 2	$ 26,753	$ 32,152	$ 30,870	$ 26,818	$ 42,443	$ 15,626	58.27%	16.62%
4205	61100	2220	301	300	VRS - Hybrid Plan	$ 6,742	$ 8,088	$ 7,502	$ 11,539	$ -	$ (11,539)	-100.00%	0.00%
4205	61100	2212	301	300	VRS - Retiree Health Ins	$ 2,563	$ 3,080	$ 2,794	$ 2,795	$ 3,090	$ 295	10.56%	1.21%
4205	61100	2310	301	300	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 44,144	$ 1,076	2.50%	11036 per employee
4205	61100	2400	301	300	Group Life Insurance	$ 2,799	$ 3,362	$ 3,094	$ 3,556	$ 3,933	$ 377	10.60%	1.54%
4205	61100	2510	301	300	Disability Ins	$ 110	$ 123	$ 108	$ 93	$ 102	$ 9	9.84%	0.04%
4205	61100	2720	301	300	Workers Comp.	$ 554	$ 646	$ 599	$ 648	$ 715	$ 67	10.35%	0.28%
					Subtotal	$ 93,336	$ 106,021	$ 103,641	$ 106,173	$ 113,964	$ 7,791	7.34%	
Athletics													
Salaries													
4205	61100	1620	301	500	Supplements	$ 14,681	$ 17,631	$ 9,750	$ 16,031	$ 16,031	$ -	0.00%	
					Subtotal	$ 14,681	$ 17,631	$ 9,750	$ 16,031	$ 16,031	$ -	0.00%	
Benefits													
4205	61100	2100	301	500	FICA	$ 1,082	$ 1,316	$ 729	$ 1,227	$ 1,227	$ -	0.00%	7.65%
4205	61100	2720	301	500	Workers Comp.	$ 35	$ 98	$ 25	$ 45	$ 45	$ -	0.00%	0.28%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
					Subtotal	$ 1,116	$ 1,414	$ 754	$ 1,272	$ 1,272	$ -	0.00%	
Other Expenditures													
4205	61100	3000	301	500	Purchased Services			$ 4,565				0.00%	
4205	61100	6000	301	500	Materials & Supplies	$ -	$ 7,057	$ 3,580	$ 8,937	$ 7,000	$ (1,937)	-21.67%	
					Subtotal	$ -	$ 7,057	$ 8,145	$ 8,937	$ 7,000	$ (1,937)	-21.67%	
Guidance Services													
Salaries													
4205	61210	1120	301	100	Instructional	$ 137,049	$ 150,330	$ 150,331	$ 150,331	$ 172,677	$ 22,346	14.86%	
4205	61210	1150	301	100	Clerical	$ 24,263	$ 24,763	$ 24,763	$ 24,763	$ 27,301	$ 2,538	10.25%	
4205	61210	1660	301	100	Bonus	$ 464	$ -	$ 3,624	$ -		$ -	0.00%	
4205	61210	1800	301	100	Payouts	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 161,776	$ 175,093	$ 178,718	$ 175,094	$ 199,978	$ 24,884	14.21%	
Benefits													
4205	61210	2100	301	100	FICA	$ 11,715	$ 12,722	$ 12,883	$ 13,397	$ 15,298	$ 1,901	14.19%	7.65%
4205	61210	2210	301	100	VRS - Plan 1 & 2	$ 25,294	$ 27,459	$ 29,101	$ 20,347	$ 33,236	$ 12,889	63.35%	16.62%
4205	61210	2220	301	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 8,755	$ -	$ (8,755)	-100.00%	0.00%
4205	61210	2212	301	100	VRS - Retiree Health Ins	$ 1,936	$ 2,101	$ 2,119	$ 2,120	$ 2,420	$ 300	14.14%	1.21%
4205	61210	2310	301	100	HMP	$ 28,620	$ 29,754	$ 30,942	$ 32,301	$ 33,108	$ 807	2.50%	11036 per employee
4205	61210	2400	301	100	Group Life Insurance	$ 2,113	$ 2,294	$ 2,346	$ 2,698	$ 3,080	$ 382	14.15%	1.54%
4205	61210	2510	301	100	Disability Ins	$ -	$ -	$ -	$ 71	$ 80	$ 9	12.66%	0.04%
4205	61210	2720	301	100	Workers Comp.	$ 420	$ 441	$ 456	$ 492	$ 560	$ 68	13.81%	0.28%
					Subtotal	$ 70,097	$ 74,771	$ 77,846	$ 80,181	$ 87,782	$ 7,601	9.48%	
Other Expenditures													
4205	61210	3000	301	100	Purchased Services	$ -	$ -	$ 1,004	$ -		$ -	0.00%	
4205	61210	6000	301	100	Materials & Supplies	$ 484	$ -	$ 78	$ 856	$ 500	$ (356)	-41.59%	
4205	61210	6025	301	100	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61210	6050	301	100	Computer Hardware	$ 243	$ -	$ -	$ -	$ 200	$ 200	100.00%	
					Subtotal	$ 726	$ -	$ 1,082	$ 856	$ 700	$ (156)	-18.22%	
Library Services													
Salaries													
4205	61322	1122	301	100	Librarian	$ 72,899	$ 79,402	$ 79,403	$ 79,403	$ 90,008	$ 10,605	13.36%	
4205	61322	1660	301	100	Bonus	$ -	$ -	$ 1,224	$ -		$ -	0.00%	
4205	61322	1800	301	100	Payouts	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 72,899	$ 79,402	$ 80,627	$ 79,403	$ 90,008	$ 10,605	13.36%	
Benefits													
4205	61322	2100	301	100	FICA	$ 5,592	$ 6,100	$ 3,189	$ 6,075	$ 6,886	$ 811	13.34%	7.65%
4205	61322	2210	301	100	VRS - Plan 1 & 2	$ 11,431	$ 12,450	$ 13,197	$ 9,227	$ 14,959	$ 5,732	62.13%	16.62%
4205	61322	2220	301	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 3,970	$ -	$ (3,970)	-100.00%	0.00%
4205	61322	2212	301	100	VRS - Retiree Health Ins	$ 875	$ 953	$ 961	$ 961	$ 1,089	$ 128	13.33%	1.21%
4205	61322	2310	301	100	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	61322	2400	301	100	Group Life Insurance	$ 955	$ 1,040	$ 1,064	$ 1,223	$ 1,386	$ 163	13.34%	1.54%
4205	61322	2510	301	100	Disability Ins	$ -	$ -	$ -	$ 32	$ 36	$ 4	12.51%	0.04%
4205	61322	2720	301	100	Workers Comp.	$ 190	$ 201	$ 207	$ 223	$ 252	$ 29	13.01%	0.28%
					Subtotal	$ 28,582	$ 30,663	$ 28,932	$ 32,478	$ 35,644	$ 3,166	9.75%	
Other Expenditures													
4205	61322	6000	301	100	Materials & Supplies	$ 6,341	$ 5,531	$ 6,909	$ 6,909	$ 6,000	$ (909)	-13.16%	
4205	61322	6050	301	100	Computer Hardware	$ 313	$ -	$ -	$ -	$ 300	$ 300	100.00%	
					Subtotal	$ 6,654	$ 5,531	$ 6,909	$ 6,909	$ 6,300	$ (609)	-8.81%	
Office of the Principal													
Salaries													
4205	61410	1126	301	100	Principal	$ 119,513	$ 120,478	$ 160,390	$ 119,559	$ 92,551	$ (27,008)	-22.59%	
4205	61410	1127	301	100	Assistant Principal	$ 82,119	$ 84,438	$ 82,049	$ 83,794	$ 94,687	$ 10,893	13.00%	
4205	61410	1150	301	100	Clerical	$ 113,581	$ 102,356	$ 118,314	$ 115,380	$ 127,204	$ 11,824	10.25%	
4205	61410	1660	301	100	Bonus	$ 387	$ -	$ 7,696	$ -		$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61410	1800	301	100	Payouts	$ 567	$ 1	$ 6,914	$ -		$ -	0.00%	
					Subtotal	$ 315,600	$ 307,272	$ 368,449	$ 318,733	$ 314,442	$ (4,291)	-1.35%	
Benefits													
4205	61410	2100	301	100	FICA	$ 23,074	$ 22,321	$ 27,623	$ 24,386	$ 24,055	$ (331)	-1.36%	7.65%
4205	61410	2210	301	100	VRS - Plan 1 & 2	$ 45,237	$ 44,282	$ 47,685	$ 37,039	$ 52,260	$ 15,221	41.09%	16.62%
4205	61410	2220	301	100	VRS - Hybrid Plan	$ 4,258	$ 4,337	$ 5,056	$ 15,937	$ -	$ (15,937)	-100.00%	0.00%
4205	61410	2212	301	100	VRS - Retiree Health Ins	$ 3,788	$ 3,717	$ 3,840	$ 3,859	$ 3,805	$ (54)	-1.41%	1.21%
4205	61410	2310	301	100	HMP	$ 57,240	$ 59,508	$ 61,884	$ 64,602	$ 44,144	$ (20,458)	-31.67%	11036 per employee
4205	61410	2400	301	100	Group Life Insurance	$ 4,135	$ 4,059	$ 4,252	$ 4,911	$ 4,842	$ (69)	-1.40%	1.54%
4205	61410	2510	301	100	Disability Ins	$ 73	$ 66	$ 72	$ 128	$ 126	$ (2)	-1.74%	0.04%
4205	61410	2720	301	100	Workers Comp.	$ 2,077	$ 2,097	$ 2,106	$ 895	$ 880	$ (15)	-1.63%	0.28%
					Subtotal	$ 139,882	$ 140,387	$ 152,518	$ 151,757	$ 130,112	$ (21,645)	-14.26%	
Other Expenditures													
4205	61410	3000	301	100	Purchased Services	$ 1,693	$ 448	$ 1,464	$ 2,300	$ 1,000	$ (1,300)	-56.52%	
4205	61410	3500	301	100	Printing & Binding						$ -	0.00%	
4205	61410	3520	301	100	Organizational Memberships						$ -	0.00%	
4205	61410	5210	301	100	Postal Services						$ -	0.00%	
4205	61410	5500	301	100	Travel	$ 372	$ -	$ -	$ 500	$ 1,500	$ 1,000	200.00%	
4205	61410	5510	301	100	Mileage (local only)						$ -	0.00%	
4205	61410	5800	301	100	Miscellaneous	$ 536	$ 1,306	$ 536	$ 700	$ 500	$ (200)	-28.57%	
4205	61410	6000	301	100	Materials & Supplies	$ 1,026	$ -	$ 2,621	$ 1,804	$ 1,000	$ (804)	-44.57%	
4205	61410	6002	301	100	Food Supplies						$ -	0.00%	
4205	61410	6012	301	100	Books & Subscriptions						$ -	0.00%	
4205	61410	6025	301	100	Computer Supplies	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
					Subtotal	$ 3,627	$ 1,754	$ 4,622	$ 5,304	$ 4,000	$ (1,304)	-24.59%	
Health Services													
Salaries													
4205	62220	1131	301	000	School Nurse	$ 31,463	$ 30,011	$ 42,752	$ 42,752	$ 47,559	$ 4,807	11.24%	
4205	62220	1660	301	000	Bonus			$ 1,224			$ -	0.00%	
					Subtotal	$ 31,463	$ 30,011	$ 43,976	$ 42,752	$ 47,559	$ 4,807	11.24%	
Benefits													
4205	62220	2100	301	000	FICA	$ 2,073	$ 2,215	$ 3,406	$ 3,271	$ 3,638	$ 367	11.23%	7.65%
4205	62220	2210	301	000	VRS - Plan 1 & 2	$ -	$ -	$ -	$ 4,968	$ 7,904	$ 2,936	59.09%	16.62%
4205	62220	2220	301	000	VRS - Hybrid Plan	$ 5,345	$ 3,500	$ 7,105	$ 2,138	$ -	$ (2,138)	-100.00%	0.00%
4205	62220	2212	301	000	VRS - Retiree Health Ins	$ 409	$ 272	$ 517	$ 518	$ 575	$ 57	11.09%	1.21%
4205	62220	2310	301	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ -	$ (10,767)	-100.00%	11036 per employee
4205	62220	2400	301	000	Group Life Insurance	$ 447	$ 297	$ 573	$ 659	$ 732	$ 73	11.14%	1.54%
4205	62220	2510	301	000	Disability Ins	$ 87	$ 61	$ 102	$ 17	$ 19	$ 2	11.90%	0.04%
4205	62220	2720	301	000	Workers Comp.	$ 81	$ 76	$ 112	$ 120	$ 133	$ 13	10.97%	0.28%
					Subtotal	$ 17,981	$ 16,340	$ 22,129	$ 22,458	$ 13,003	$ (9,455)	-42.10%	
Other Expenditures													
4205	62220	5800	301	000	Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	62220	6000	301	000	Materials & Supplies	$ 823	$ 432	$ 856	$ 856	$ 700	$ (156)	-18.22%	
					Subtotal	$ 823	$ 432	$ 856	$ 856	$ 700	$ (156)	-18.22%	
Facilities Services													
Salaries													
4205	64200	1180	301	000	Laborer	$ 171,009	$ 173,285	$ 172,797	$ 171,236	$ 226,402	$ 55,166	32.22%	
4205	64200	1201	301	000	Overtime	$ 6,507	$ 2,837	$ 1,143	$ 2,295	$ 2,295	$ -	0.00%	
4205	64200	1660	301	000	Bonus			$ 6,526			$ -	0.00%	
					Subtotal	$ 177,515	$ 176,122	$ 180,466	$ 173,531	$ 228,697	$ 55,166	31.79%	
Benefits													
4205	64200	2100	301	000	FICA	$ 12,679	$ 12,697	$ 12,992	$ 13,279	$ 17,495	$ 4,216	31.75%	7.65%
4205	64200	2210	301	000	VRS - Plan 1 & 2	$ 6,681	$ 5,363	$ 5,756	$ 3,482	$ 16,075	$ 12,593	361.60%	7.10%
4205	64200	2212	301	000	VRS - Retiree Health Ins			$ 901		$ 1,789	$ 1,789	100.00%	0.79%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	64200	2220	301	000	VRS - Hybrid Plan	$ 1,393	$ 2,809	$ 3,024	$ 8,677	$ -	$ (8,677)	-100.00%	0.00%
4205	64200	2310	301	000	HMP	$ 47,700	$ 49,590	$ 51,570	$ 53,835	$ 55,180	$ 1,345	2.50%	11036 per employee
4205	64200	2400	301	000	Group Life Insurance	$ 2,241	$ 2,264	$ 2,311	$ 2,640	$ 3,487	$ 847	32.08%	1.54%
4205	64200	2510	301	000	Disability Ins	$ 173	$ 313	$ 314	$ 274	$ 362	$ 88	32.12%	0.16%
4205	64200	2720	301	000	Workers Comp.	$ 5,744	$ 5,840	$ 5,905	$ 4,325	$ 9,011	$ 4,686	108.35%	3.98%
					Subtotal	$ 76,613	$ 78,877	$ 82,773	$ 86,512	$ 103,399	$ 16,887	19.52%	
Other Expenditures													
4205	64200	3000	301	000	Purchased Services	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	64200	5100	301	000	Utilities	$ 181,196	$ 126,300	$ 125,474	$ 117,895	$ 140,000	$ 22,105	18.75%	Adjust for ESCO payment
					Subtotal	$ 181,196	$ 126,300	$ 132,945	$ 117,895	$ 140,000	$ 22,105	18.75%	
Security Services													
Salaries													
4205	64600	1142	301	000	Security	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
Benefits													
4205	64600	2100	301	000	FICA	$ -	$ -	$ -	$ -		$ -	0.00%	7.65%
4205	64600	2310	301	000	HMP	$ -	$ -	$ -	$ -		$ -	0.00%	$10,767 per FT employee
4205	64600	2720	301	000	Workers Comp.	$ -	$ -	$ -	$ -		$ -	0.00%	0.28%
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
					Total	***$ 5,585,234***	***$ 5,739,710***	***$ 5,827,631***	***$ 5,654,896***	***$ 6,402,029***	**$ 747,133**	**13.21%**	

MARSHALL MIDDLE

Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 471													
Instruction - Regular													
Salaries													
4205	61100	1120	302	100	Instructional	$ 1,964,809	$ 2,019,560	$ 1,902,982	$ 2,017,543	$ 2,298,449	$ 280,906	13.92%	
4205	61100	1151	302	100	Instructional Assistant	$ 47,504	$ 47,652	$ 45,182	$ 78,766	$ 49,480	$ (29,286)	-37.18%	
4205	61100	1620	302	100	Supplements	$ 11,085	$ 19,500	$ 11,000	$ 20,150	$ 20,150	$ -	0.00%	
4205	61100	1660	302	100	Bonus	$ 2,090	$ -	$ 47,252	$ -		$ -	0.00%	
					Subtotal	$ 2,025,488	$ 2,086,711	$ 2,006,416	$ 2,116,459	$ 2,368,079	$ 251,620	11.89%	
Benefits													
4205	61100	2100	302	100	FICA	$ 148,488	$ 154,308	$ 148,254	$ 161,929	$ 181,158	$ 19,229	11.87%	7.65%
4205	61100	2210	302	100	VRS - Plan 1 & 2	$ 274,763	$ 265,458	$ 251,778	$ 242,603	$ 390,226	$ 147,623	60.85%	16.62%
4205	61100	2220	302	100	VRS - Hybrid Plan	$ 32,845	$ 57,955	$ 70,252	$ 105,823	$ -	$ (105,823)	-100.00%	0.00%
4205	61100	2212	302	100	VRS - Retiree Health Ins	$ 23,561	$ 24,766	$ 23,427	$ 25,387	$ 28,410	$ 3,023	11.91%	1.21%
4205	61100	2310	302	100	HMP	$ 333,900	$ 357,048	$ 360,990	$ 398,379	$ 286,936	$ (111,443)	-27.97%	11036 per employee
4205	61100	2400	302	100	Group Life Insurance	$ 25,721	$ 27,036	$ 26,076	$ 32,298	$ 36,158	$ 3,860	11.95%	1.54%
4205	61100	2510	302	100	Disability Ins	$ 548	$ 866	$ 998	$ 838	$ 940	$ 102	12.17%	0.04%
4205	61100	2720	302	100	Workers Comp.	$ 5,263	$ 7,706	$ 5,431	$ 5,945	$ 6,574	$ 629	10.58%	0.28%
					Subtotal	$ 845,089	$ 895,144	$ 887,206	$ 973,202	$ 930,402	$ (42,800)	-4.40%	
Other Expenditures													
4205	61100	3000	302	100	Purchased Services	$ -	$ 1,845	$ -	$ 1,400	$ 1,500	$ 100	7.14%	
4205	61100	3500	302	100	Printing & Binding						$ -	0.00%	
4205	61100	3520	302	100	Organizational Memberships						$ -	0.00%	
4205	61100	5400	302	100	Leases & Rentals-Copiers	$ 11,978	$ 11,564	$ 12,727	$ 12,000	$ 12,100	$ 100	0.83%	
4205	61100	5401	302	100	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5510	302	100	Mileage (local only)						$ -	0.00%	
4205	61100	6000	302	100	Materials & Supplies	$ 24,123	$ 19,778	$ 14,874	$ 33,706	$ 20,000	$ (13,706)	-40.66%	
4205	61100	6002	302	100	Food Supplies						$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	6012	302	100	Books & Subscriptions						$ -	0.00%	
4205	61100	6025	302	100	Computer Supplies	$ 883	$ -	$ 650	$ -	$ 500	$ 500	100.00%	
4205	61100	6030	302	100	Instructional Material						$ -	0.00%	
4205	61100	6040	302	100	Software/Online Content						$ -	0.00%	
4205	61100	6050	302	100	Computer Hardware	$ 288	$ -	$ -	$ 500	$ 250	$ (250)	-50.00%	
					Subtotal	$ 37,273	$ 33,187	$ 28,250	$ 47,606	$ 34,350	$ (13,256)	-27.85%	
Instruction - Special													
Salaries													
4205	61100	1120	302	200	Instructional	$ 437,413	$ 440,283	$ 392,024	$ 389,853	$ 505,049	$ 115,196	29.55%	
4205	61100	1151	302	200	Instructional Assistant	$ 97,243	$ 96,908	$ 92,122	$ 91,046	$ 106,002	$ 14,956	16.43%	
4205	61100	1660	302	200	Bonus	$ 774	$ -	$ 13,646	$ -		$ -	0.00%	
					Subtotal	$ 535,430	$ 537,192	$ 497,792	$ 480,899	$ 611,051	$ 130,152	27.06%	
Benefits													
4205	61100	2100	302	200	FICA	$ 39,395	$ 39,574	$ 36,838	$ 36,793	$ 46,745	$ 9,952	27.05%	7.65%
4205	61100	2210	302	200	VRS - Plan 1 & 2	$ 71,920	$ 54,269	$ 51,204	$ 55,886	$ 101,557	$ 45,671	81.72%	16.62%
4205	61100	2220	302	200	VRS - Hybrid Plan	$ 11,599	$ 29,595	$ 28,142	$ 24,045	$ -	$ (24,045)	-100.00%	0.00%
4205	61100	2212	302	200	VRS - Retiree Health Ins	$ 6,392	$ 6,416	$ 5,777	$ 5,825	$ 7,394	$ 1,569	26.93%	1.21%
4205	61100	2310	302	200	HMP	$ 95,400	$ 109,098	$ 123,768	$ 118,437	$ 110,360	$ (8,077)	-6.82%	11036 per employee
4205	61100	2400	302	200	Group Life Insurance	$ 6,978	$ 7,006	$ 6,397	$ 7,413	$ 9,410	$ 1,997	26.94%	1.54%
4205	61100	2510	302	200	Disability Ins	$ 197	$ 438	$ 403	$ 192	$ 244	$ 52	27.30%	0.04%
4205	61100	2720	302	200	Workers Comp.	$ 1,389	$ 1,347	$ 1,259	$ 1,353	$ 1,711	$ 358	26.46%	0.28%
					Subtotal	$ 233,269	$ 247,743	$ 253,789	$ 249,944	$ 277,421	$ 27,477	10.99%	
Other Expenditures													
4205	61100	3000	302	200	Purchased Services	$ 56	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6000	302	200	Materials & Supplies	$ 1,095	$ 922	$ 1,730	$ -	$ 1,300	$ 1,300	100.00%	
4205	61100	6025	302	200	Computer Supplies	$ 782	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6050	302	200	Computer Hardware	$ 114	$ -	$ -	$ -	$ 500	$ 500	100.00%	
					Subtotal	$ 2,048	$ 922	$ 1,730	$ -	$ 1,800	$ 1,800	100.00%	
Career and Technical Education													
Salaries													
4205	61100	1120	302	300	Instructional	$ 182,068	$ 192,225	$ 192,475	$ 192,225	$ 226,534	$ 34,309	17.85%	
4205	61100	1660	302	300	Bonus			$ 5,032			$ -	0.00%	
					Subtotal	$ 182,068	$ 192,225	$ 197,507	$ 192,225	$ 226,534	$ 34,309	17.85%	
Benefits													
4205	61100	2100	302	300	FICA	$ 13,094	$ 13,868	$ 14,270	$ 14,707	$ 17,330	$ 2,623	17.83%	7.65%
4205	61100	2210	302	300	VRS - Plan 1 & 2	$ 7,444	$ 8,050	$ 8,533	$ 22,339	$ 37,650	$ 15,311	68.54%	16.62%
4205	61100	2220	302	300	VRS - Hybrid Plan	$ 21,138	$ 22,090	$ 23,414	$ 9,611	$ -	$ (9,611)	-100.00%	0.00%
4205	61100	2212	302	300	VRS - Retiree Health Ins	$ 2,187	$ 2,307	$ 2,326	$ 2,328	$ 2,741	$ 413	17.74%	1.21%
4205	61100	2310	302	300	HMP	$ 28,620	$ 39,672	$ 41,256	$ 43,068	$ 33,108	$ (9,960)	-23.13%	11036 per employee
4205	61100	2400	302	300	Group Life Insurance	$ 2,388	$ 2,518	$ 2,576	$ 2,962	$ 3,489	$ 527	17.78%	1.54%
4205	61100	2510	302	300	Disability Ins	$ 349	$ 335	$ 335	$ 77	$ 91	$ 14	17.68%	0.04%
4205	61100	2720	302	300	Workers Comp.	$ 472	$ 484	$ 500	$ 540	$ 634	$ 94	17.46%	0.28%
					Subtotal	$ 75,692	$ 89,324	$ 93,209	$ 95,632	$ 95,042	$ (590)	-0.62%	
Athletics													
Salaries													
4205	61100	1620	302	500	Supplements	$ 16,087	$ 17,057	$ 11,981	$ 16,031	$ 16,031	$ -	0.00%	
					Subtotal	$ 16,087	$ 17,057	$ 11,981	$ 16,031	$ 16,031	$ -	0.00%	
Benefits													
4205	61100	2100	302	500	FICA	$ 1,188	$ 1,252	$ 909	$ 1,227	$ 1,227	$ -	0.00%	7.65%
4205	61100	2720	302	500	Workers Comp.	$ 42	$ 136	$ 63	$ 45	$ 45	$ -	0.00%	0.28%
					Subtotal	$ 1,230	$ 1,388	$ 972	$ 1,272	$ 1,272	$ -	0.00%	
Other Expenditures													

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	3000	302	500	Purchased Services	$ -	$ 4,185	$ -	$ -	$ -	$ -	0.00%	
4205	61100	6000	302	500	Materials & Supplies	$ -	$ 2,098	$ 7,443	$ 8,937	$ 3,100	$ (5,837)	-65.31%	
					Subtotal	$ -	$ 6,283	$ 7,443	$ 8,937	$ 3,100	$ (5,837)	-65.31%	
Guidance Services													
Salaries													
4205	61210	1120	302	100	Instructional	$ 117,363	$ 93,054	$ 110,053	$ 110,054	$ 124,938	$ 14,884	13.52%	
4205	61210	1150	302	100	Clerical	$ 21,782	$ 22,306	$ 22,306	$ 22,306	$ 24,592	$ 2,286	10.25%	
4205	61210	1660	302	200	Bonus			$ 4,161			$ -	0.00%	
4205	61210	1800	302	100	Payouts	$ 12,076	$ -	$ -	$ 36,000	$ 36,000	$ -	0.00%	
					Subtotal	$ 139,145	$ 115,360	$ 136,520	$ 132,360	$ 185,530	$ 53,170	40.17%	
Benefits													
4205	61210	2100	302	100	FICA	$ 11,428	$ 8,550	$ 9,988	$ 10,127	$ 14,193	$ 4,066	40.15%	7.65%
4205	61210	2210	302	100	VRS - Plan 1 & 2	$ 11,623	$ 12,943	$ 13,719	$ 10,810	$ 30,835	$ 20,025	185.25%	16.62%
4205	61210	2220	302	100	VRS - Hybrid Plan	$ 3,419	$ 3,498	$ 3,707	$ 6,618	$ -	$ (6,618)	-100.00%	0.00%
4205	61210	2212	302	100	VRS - Retiree Health Ins	$ 1,151	$ 1,258	$ 1,269	$ 1,269	$ 2,245	$ 976	76.90%	1.21%
4205	61210	2310	302	100	HMP	$ 19,080	$ 29,754	$ 20,628	$ 21,534	$ 33,108	$ 11,574	53.75%	11036 per employee
4205	61210	2400	302	100	Group Life Insurance	$ 1,257	$ 1,373	$ 1,405	$ 1,616	$ 2,857	$ 1,241	76.80%	1.54%
4205	61210	2510	302	100	Disability Ins	$ 58	$ 53	$ 53	$ 42	$ 74	$ 32	76.70%	0.04%
4205	61210	2720	302	100	Workers Comp.	$ 361	$ 290	$ 344	$ 373	$ 519	$ 146	39.27%	0.28%
					Subtotal	$ 48,377	$ 57,719	$ 51,113	$ 88,389	$ 83,832	$ (4,557)	-5.16%	
Other Expenditures													
4205	61210	3000	302	100	Purchased Services	$ -	$ -	$ -	$ -	$ -			
4205	61210	6000	302	100	Materials & Supplies	$ 236	$ 147	$ 701	$ 591	$ 350	$ (241)	-40.78%	
4205	61210	6025	302	100	Computer Supplies	$ -	$ 113	$ -	$ -	$ -	$ -	0.00%	
4205	61210	6050	302	100	Computer Hardware	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
					Subtotal	$ 236	$ 260	$ 701	$ 591	$ 350	$ (241)	-40.78%	
Library Services													
Salaries													
4205	61322	1122	302	100	Librarian	$ 58,969	$ 66,338	$ 66,338	$ 66,338	$ 57,457	$ (8,881)	-13.39%	
4205	61322	1140	302	100	Technical	$ 26,710	$ 27,244	$ 8,022	$ 27,246	$ 22,525	$ (4,721)	-17.33%	
4205	61322	1660	302	100	Bonus	$ 232	$ -	$ 1,492	$ -		$ -	0.00%	
4205	61322	1800	302	100	Payouts	$ -	$ -	$ -	$ 2,000	$ 2,000	$ -	0.00%	
					Subtotal	$ 85,912	$ 93,582	$ 75,852	$ 93,584	$ 81,982	$ (11,602)	-12.40%	
Benefits													
4205	61322	2100	302	100	FICA	$ 6,410	$ 7,088	$ 5,794	$ 7,160	$ 6,272	$ (888)	-12.41%	7.65%
4205	61322	2210	302	100	VRS - Plan 1 & 2	$ 13,427	$ 14,674	$ 11,931	$ 10,876	$ 13,625	$ 2,750	25.28%	16.62%
4205	61322	2220	302	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 4,679	$ -	$ (4,679)	-100.00%	0.00%
4205	61322	2212	302	100	VRS - Retiree Health Ins	$ 1,028	$ 1,123	$ 869	$ 1,133	$ 992	$ (141)	-12.45%	1.21%
4205	61322	2310	302	100	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 22,072	$ 538	2.50%	11036 per employee
4205	61322	2400	302	100	Group Life Insurance	$ 1,122	$ 1,226	$ 1,253	$ 1,442	$ 1,263	$ (179)	-12.45%	1.54%
4205	61322	2510	302	100	Disability Ins	$ -	$ -	$ -	$ 38	$ 33	$ (5)	-13.70%	0.04%
4205	61322	2720	302	100	Workers Comp.	$ 222	$ 235	$ 191	$ 263	$ 230	$ (33)	-12.72%	0.28%
					Subtotal	$ 41,288	$ 44,182	$ 40,665	$ 49,125	$ 44,486	$ (4,639)	-9.44%	
Other Expenditures													
4205	61322	6000	302	100	Materials & Supplies	$ 5,595	$ 3,488	$ 4,757	$ 4,767	$ 4,500	$ (267)	-5.60%	
4205	61322	6025	302	100	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61322	6050	302	100	Computer Hardware	$ 50	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 5,645	$ 3,488	$ 4,757	$ 4,767	$ 4,500	$ (267)	-5.60%	
Office of the Principal													
Salaries													
4205	61410	1126	302	100	Principal	$ 103,011	$ 105,868	$ 105,626	$ 105,060	$ 120,559	$ 15,499	14.75%	
4205	61410	1127	302	100	Assistant Principal	$ 77,300	$ 84,102	$ 83,909	$ 83,460	$ 95,990	$ 12,530	15.01%	
4205	61410	1150	302	100	Clerical	$ 75,901	$ 77,263	$ 77,163	$ 76,919	$ 71,334	$ (5,585)	-7.26%	
4205	61410	1660	302	100	Bonus	$ 232	$ -	$ 4,869	$ -		$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61410	1800	302	100	Payouts	$ 885	$ 10,387	$ 35	$ -		$ -	0.00%	
					Subtotal	$ 256,443	$ 267,234	$ 271,567	$ 265,439	$ 287,883	$ 22,444	8.46%	
Benefits													
4205	61410	2100	302	100	FICA	$ 18,538	$ 20,106	$ 19,710	$ 20,309	$ 22,023	$ 1,714	8.44%	7.65%
4205	61410	2210	302	100	VRS - Plan 1 & 2	$ 40,236	$ 41,991	$ 44,342	$ 30,846	$ 47,846	$ 17,000	55.11%	16.62%
4205	61410	2220	302	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 13,272	$ -	$ (13,272)	-100.00%	0.00%
4205	61410	2212	302	100	VRS - Retiree Health Ins	$ 3,079	$ 3,209	$ 3,228	$ 3,213	$ 3,483	$ 270	8.42%	1.21%
4205	61410	2310	302	100	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 33,108	$ (9,960)	-23.13%	11036 per employee
4205	61410	2400	302	100	Group Life Insurance	$ 3,362	$ 3,505	$ 3,575	$ 4,089	$ 4,433	$ 344	8.42%	1.54%
4205	61410	2510	302	100	Disability Ins	$ -	$ -	$ -	$ 105	$ 115	$ 10	9.67%	0.04%
4205	61410	2720	302	100	Workers Comp.	$ 667	$ 671	$ 694	$ 745	$ 806	$ 61	8.20%	0.28%
					Subtotal	$ 104,042	$ 109,153	$ 112,806	$ 115,647	$ 111,815	$ (3,832)	-3.31%	
Other Expenditures													
4205	61410	3000	302	100	Purchased Services	$ 3,326	$ -	$ 4,107	$ -	$ 2,500	$ 2,500	100.00%	
4205	61410	3500	302	100	Printing & Binding						$ -	0.00%	
4205	61410	3520	302	100	Organizational Memberships						$ -	0.00%	
4205	61410	5210	302	100	Postal Services						$ -	0.00%	
4205	61410	5500	302	100	Travel	$ -	$ -	$ -	$ 500	$ -	$ (500)	-100.00%	
4205	61410	5510	302	100	Mileage (local only)						$ -	0.00%	
4205	61410	6000	302	100	Materials & Supplies	$ 289	$ 546	$ 611	$ 3,000	$ 500	$ (2,500)	-83.33%	
4205	61410	6002	302	100	Food Supplies						$ -	0.00%	
4205	61410	6012	302	100	Books & Subscriptions						$ -	0.00%	
4205	61410	6025	302	100	Computer Supplies	$ -	$ -	$ 2,738	$ 315		$ (315)	-100.00%	
4205	61410	6040	302	100	Software/Online Content						$ -	0.00%	
4205	61410	6050	302	100	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 3,615	$ 546	$ 7,456	$ 3,815	$ 3,000	$ (815)	-21.36%	
Health Services													
Salaries													
4205	62220	1131	302	000	School Nurse	$ 35,624	$ 36,124	$ 36,124	$ 36,124	$ 44,611	$ 8,487	23.49%	
4205	61410	1660	302	100	Bonus			$ 1,224			$ -	0.00%	
					Subtotal	$ 35,624	$ 36,124	$ 37,348	$ 36,124	$ 44,611	$ 8,487	23.49%	
Benefits													
4205	62220	2100	302	000	FICA	$ 2,428	$ 2,458	$ 2,549	$ 2,764	$ 3,413	$ 649	23.47%	7.65%
4205	62220	2210	302	000	VRS - Plan 1 & 2	$ -	$ -	$ -	$ 4,198	$ 7,414	$ 3,217	76.62%	16.62%
4205	62220	2220	302	000	VRS - Hybrid Plan	$ 5,586	$ 5,664	$ 6,004	$ 1,806	$ -	$ (1,806)	-100.00%	0.00%
4205	62220	2212	302	000	VRS - Retiree Health Ins	$ 427	$ 433	$ 437	$ 438	$ 540	$ 102	23.24%	1.21%
4205	62220	2310	302	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	62220	2400	302	000	Group Life Insurance	$ 467	$ 473	$ 484	$ 557	$ 687	$ 130	23.34%	1.54%
4205	62220	2510	302	000	Disability Ins	$ 95	$ 86	$ 86	$ 14	$ 18	$ 4	27.46%	0.04%
4205	62220	2720	302	000	Workers Comp.	$ 92	$ 91	$ 94	$ 102	$ 125	$ 23	22.46%	0.28%
					Subtotal	$ 18,635	$ 19,124	$ 19,967	$ 20,646	$ 23,233	$ 2,587	12.53%	
Other Expenditures													
4205	62220	6000	302	000	Materials & Supplies	$ 541	$ 553	$ 555	$ 591	$ 550	$ (41)	-6.94%	
					Subtotal	$ 541	$ 553	$ 555	$ 591	$ 550	$ (41)	-6.94%	
Facilities Services													
Salaries													
4205	64200	1180	302	000	Laborer	$ 161,452	$ 153,395	$ 126,643	$ 156,083	$ 172,022	$ 15,939	10.21%	
4205	64200	1201	302	000	Overtime	$ 614	$ 801	$ 131	$ 2,295	$ 2,295	$ -	0.00%	
4205	64200	1660	302	000	Bonus	$ 232	$ -	$ 5,196	$ -		$ -	0.00%	
					Subtotal	$ 162,299	$ 154,196	$ 131,970	$ 158,378	$ 174,317	$ 15,939	10.06%	
Benefits													
4205	64200	2100	302	000	FICA	$ 11,841	$ 11,459	$ 9,810	$ 12,118	$ 13,335	$ 1,217	10.04%	7.65%
4205	64200	2210	302	000	VRS - Plan 1 & 2	$ 5,592	$ 4,148	$ 2,654	$ 3,165	$ 10,188	$ 7,023	221.89%	7.10%
4205	64200	2212	302	000	VRS - Retiree Health Ins			$ 658		$ 1,134	$ 1,134	100.00%	0.79%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	64200	2220	302	000	VRS - Hybrid Plan	$ 2,041	$ 3,265	$ 3,726	$ 7,919	$ -	$ (7,919)	-100.00%	0.00%
4205	64200	2310	302	000	HMP	$ 47,700	$ 49,590	$ 51,570	$ 53,835	$ 44,144	$ (9,691)	-18.00%	11036 per employee
4205	64200	2400	302	000	Group Life Insurance	$ 2,110	$ 2,054	$ 1,687	$ 2,406	$ 2,210	$ (196)	-8.15%	1.54%
4205	64200	2510	302	000	Disability Ins	$ 251	$ 364	$ 396	$ 250	$ 230	$ (20)	-8.00%	0.16%
4205	64200	2720	302	000	Workers Comp.	$ 4,935	$ 5,557	$ 4,873	$ 3,947	$ 5,717	$ 1,770	44.84%	3.98%
					Subtotal	$ 74,470	$ 76,437	$ 75,372	$ 83,640	$ 76,958	$ (6,682)	-7.99%	
Other Expenditures													
4205	64200	3000	302	000	Purchased Services	$ -	$ -	$ 9,620	$ -	$ -	$ -	0.00%	
4205	64200	5100	302	000	Utilities	$ 168,941	$ 139,352	$ 130,959	$ 121,068	$ 146,000	$ 24,932	20.59%	Adjust for ESCO payment
					Subtotal	$ 168,941	$ 139,352	$ 140,579	$ 121,068	$ 146,000	$ 24,932	20.59%	
Security Services													
Salaries													
4205	64600	1142	302	000	Security	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
Benefits													
4205	64600	2100	302	000	FICA	$ -	$ -	$ -	$ -		$ -	0.00%	7.65%
4205	64600	2310	302	000	HMP	$ -	$ -	$ -	$ -		$ -	0.00%	$10,767 per FT employee
4205	64600	2720	302	000	Workers Comp.	$ -	$ -	$ -	$ -		$ -	0.00%	0.28%
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
					Total	***$ 5,098,885***	***$ 5,224,486***	***$ 5,093,524***	***$ 5,356,371***	***$ 5,834,130***	**$ 477,759**	**8.92%**	

TAYLOR MIDDLE

Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 474

Instruction - Regular

Salaries													
4205	61100	1120	303	100	Instructional	$ 1,783,281	$ 1,894,793	$ 1,846,739	$ 1,902,141	$ 2,041,635	$ 139,494	7.33%	
4205	61100	1151	303	100	Instructional Assistant	$ 56,586	$ 28,448	$ 42,130	$ 41,649	$ 52,694	$ 11,045	26.52%	
4205	61100	1620	303	100	Supplements	$ 12,215	$ 14,050	$ 10,990	$ 20,150	$ 20,150	$ -	0.00%	
4205	61100	1660	303	100	Bonus	$ 542	$ -	$ 45,564	$ -		$ -	0.00%	
					Subtotal	$ 1,852,623	$ 1,937,291	$ 1,945,424	$ 1,963,940	$ 2,114,479	$ 150,539	7.67%	
Benefits													
4205	61100	2100	303	100	FICA	$ 136,305	$ 141,957	$ 142,973	$ 150,257	$ 161,758	$ 11,501	7.65%	7.65%
4205	61100	2210	303	100	VRS - Plan 1 & 2	$ 208,261	$ 218,310	$ 213,199	$ 224,876	$ 348,077	$ 123,201	54.79%	16.62%
4205	61100	2220	303	100	VRS - Hybrid Plan	$ 78,326	$ 78,613	$ 97,531	$ 98,197	$ -	$ (98,197)	-100.00%	0.00%
4205	61100	2212	303	100	VRS - Retiree Health Ins	$ 21,933	$ 22,718	$ 22,623	$ 23,540	$ 25,341	$ 1,801	7.65%	1.21%
4205	61100	2310	303	100	HMP	$ 324,360	$ 337,212	$ 340,362	$ 366,078	$ 253,828	$ (112,250)	-30.66%	11036 per employee
4205	61100	2400	303	100	Group Life Insurance	$ 24,005	$ 25,098	$ 25,053	$ 29,952	$ 32,253	$ 2,301	7.68%	1.54%
4205	61100	2510	303	100	Disability Ins	$ 1,319	$ 1,182	$ 1,387	$ 777	$ 837	60	7.72%	0.04%
4205	61100	2720	303	100	Workers Comp.	$ 4,810	$ 4,883	$ 4,931	$ 5,516	$ 5,921	$ 405	7.33%	0.28%
					Subtotal	$ 799,317	$ 829,973	$ 848,058	$ 899,193	$ 828,014	$ (71,179)	-7.92%	
Other Expenditures													
4205	61100	3000	303	100	Purchased Services	$ 370	$ 203	$ -	$ 750	$ 250	$ (500)	-66.67%	
4205	61100	3500	303	100	Printing & Binding						$ -	0.00%	
4205	61100	3520	303	100	Organizational Memberships						$ -	0.00%	
4205	61100	5200	303	100	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5400	303	100	Leases & Rentals-Copiers	$ 14,198	$ 15,630	$ 14,752	$ 15,100	$ 15,000	$ (100)	-0.66%	
4205	61100	5401	303	100	Leases & Rentals-Other	$ -	$ -	$ 146	$ -		$ -	0.00%	
4205	61100	5500	303	100	Travel	$ -	$ 75	$ -	$ -		$ -	0.00%	
4205	61100	5510	303	100	Mileage (local only)						$ -	0.00%	
4205	61100	5800	303	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6000	303	100	Materials & Supplies	$ 16,122	$ 13,208	$ 5,714	$ 28,062	$ 16,000	$ (12,062)	-42.98%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	6002	303	100	Food Supplies						$ -	0.00%	
4205	61100	6012	303	100	Books & Subscriptions						$ -	0.00%	
4205	61100	6025	303	100	Computer Supplies	$ 3,291	$ 2,089	$ 2,057	$ 3,000	$ 2,300	$ (700)	-23.33%	
4205	61100	6030	303	100	Instructional Material						$ -	0.00%	
4205	61100	6040	303	100	Software/Online Content						$ -	0.00%	
4205	61100	6050	303	100	Computer Hardware	$ 128	$ -	$ 1,000	$ 1,000	$ 1,000	$ -	0.00%	
					Subtotal	$ 34,110	$ 31,205	$ 23,669	$ 47,912	$ 34,550	$ (13,362)	-27.89%	
Instruction - Special													
Salaries													
4205	61100	1120	303	200	Instructional	$ 103,789	$ 168,637	$ 155,293	$ 172,461	$ 133,009	$ (39,452)	-22.88%	
4205	61100	1151	303	200	Instructional Assistant	$ 64,274	$ 89,797	$ 86,645	$ 78,099	$ 86,827	$ 8,728	11.18%	
4205	61100	1660	303	200	Bonus	$ 232	$ -	$ 9,105	$ -		$ -	0.00%	
					Subtotal	$ 168,295	$ 258,434	$ 251,042	$ 250,560	$ 219,836	$ (30,724)	-12.26%	
Benefits													
4205	61100	2100	303	200	FICA	$ 11,329	$ 17,972	$ 17,424	$ 19,171	$ 16,817	$ (2,354)	-12.28%	7.65%
4205	61100	2210	303	200	VRS - Plan 1 & 2	$ 19,565	$ 30,230	$ 29,595	$ 29,118	$ 36,537	$ 7,419	25.48%	16.62%
4205	61100	2220	303	200	VRS - Hybrid Plan	$ 6,879	$ 9,088	$ 10,740	$ 12,528	$ -	$ (12,528)	-100.00%	0.00%
4205	61100	2212	303	200	VRS - Retiree Health Ins	$ 2,024	$ 3,020	$ 2,937	$ 3,036	$ 2,660	$ (376)	-12.38%	1.21%
4205	61100	2310	303	200	HMP	$ 47,700	$ 49,590	$ 92,826	$ 75,369	$ 44,144	$ (31,225)	-41.43%	11036 per employee
4205	61100	2400	303	200	Group Life Insurance	$ 2,209	$ 3,297	$ 3,250	$ 3,861	$ 3,385	$ (476)	-12.32%	1.54%
4205	61100	2510	303	200	Disability Ins	$ 112	$ 150	$ 145	$ 100	$ 88	$ (12)	-12.07%	0.04%
4205	61100	2720	303	200	Workers Comp.	$ 436	$ 650	$ 1,035	$ 705	$ 616	$ (89)	-12.69%	0.28%
					Subtotal	$ 90,253	$ 113,997	$ 157,952	$ 143,888	$ 104,247	$ (39,641)	-27.55%	
Other Expenditures													
4205	61100	6000	303	200	Materials & Supplies	$ 948	$ 33	$ 739	$ -	$ 550	$ 550	100.00%	
4205	61100	6025	303	200	Computer Supplies	$ 198	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	6050	303	200	Computer Hardware	$ 855	$ -	$ -	$ -	$ 650	$ 650	100.00%	
					Subtotal	$ 948	$ 33	$ 739	$ -	$ 1,200	$ 1,200	100.00%	
Career and Technical Education													
Salaries													
4205	61100	1120	303	300	Instructional	$ 143,478	$ 152,610	$ 162,610	$ 152,611	$ 213,436	$ 60,825	39.86%	
4205	61100	1660	303	300	Bonus			$ 3,970			$ -	0.00%	
					Subtotal	$ 143,478	$ 152,610	$ 166,580	$ 152,611	$ 213,436	$ 60,825	39.86%	
Benefits													
4205	61100	2100	303	300	FICA	$ 10,098	$ 10,794	$ 11,029	$ 11,676	$ 16,328	$ 4,652	39.84%	7.65%
4205	61100	2210	303	300	VRS - Plan 1 & 2	$ 15,270	$ 16,462	$ 17,449	$ 17,735	$ 35,473	$ 17,738	100.01%	16.62%
4205	61100	2220	303	300	VRS - Hybrid Plan	$ 7,219	$ 7,467	$ 7,915	$ 7,631	$ -	$ (7,631)	-100.00%	0.00%
4205	61100	2212	303	300	VRS - Retiree Health Ins	$ 1,721	$ 1,831	$ 1,847	$ 1,849	$ 2,583	$ 734	39.67%	1.21%
4205	61100	2310	303	300	HMP	$ 28,620	$ 29,754	$ 30,942	$ 32,301	$ 33,108	$ 807	2.50%	11036 per employee
4205	61100	2400	303	300	Group Life Insurance	$ 1,879	$ 1,999	$ 2,045	$ 2,352	$ 3,287	$ 935	39.75%	1.54%
4205	61100	2510	303	300	Disability Ins	$ 122	$ 113	$ 113	$ 61	$ 85	$ 24	39.96%	0.04%
4205	61100	2720	303	300	Workers Comp.	$ 372	$ 384	$ 396	$ 429	$ 598	$ 169	39.31%	0.28%
					Subtotal	$ 65,302	$ 68,805	$ 71,735	$ 74,034	$ 91,461	$ 17,427	23.54%	
Athletics													
Salaries													
4205	61100	1620	303	500	Supplements	$ 17,708	$ 14,681	$ 10,600	$ 16,031	$ 16,031	$ -	0.00%	
					Subtotal	$ 17,708	$ 14,681	$ 10,600	$ 16,031	$ 16,031	$ -	0.00%	
Benefits													
4205	61100	2100	303	500	FICA	$ 1,340	$ 1,110	$ 794	$ 1,227	$ 1,227	$ -	0.00%	7.65%
4205	61100	2720	303	500	Workers Comp.	$ 46	$ 37	$ 28	$ 45	$ 45	$ -	0.00%	0.28%
					Subtotal	$ 1,385	$ 1,147	$ 821	$ 1,272	$ 1,272	$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
Other Expenditures													
4205	61100	3520	303	500	Organizational Memberships								
4205	61100	6000	303	500	Materials & Supplies	$ -	$ 3,833	$ 3,040	$ 8,937	$ 4,500	$ (4,437)	-49.65%	
					Subtotal	$ -	$ 3,833	$ 3,040	$ 8,937	$ 4,500	$ (4,437)	-49.65%	
Guidance Services													
Salaries													
4205	61210	1120	303	100	Instructional	$ 55,243	$ 59,051	$ 59,051	$ 114,295	$ 69,599	$ (44,696)	-39.11%	
4205	61210	1150	303	100	Clerical	$ 21,788	$ 22,288	$ 22,288	$ 22,289	$ 24,573	$ 2,284	10.25%	
4205	61100	1660	303	100	Bonus			$ 2,743			$ -	0.00%	
4205	61210	1800	303	100	Payouts	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 77,032	$ 81,339	$ 84,082	$ 136,584	$ 94,172	$ (42,412)	-31.05%	
Benefits													
4205	61210	2100	303	100	FICA	$ 5,538	$ 5,858	$ 6,068	$ 10,451	$ 7,204	$ (3,247)	-31.07%	7.65%
4205	61210	2210	303	100	VRS - Plan 1 & 2	$ 8,662	$ 9,259	$ 9,814	$ 15,873	$ 15,651	$ (221)	-1.39%	16.62%
4205	61210	2220	303	100	VRS - Hybrid Plan	$ 3,416	$ 3,497	$ 3,704	$ 6,829	$ -	$ (6,829)	-100.00%	0.00%
4205	61210	2212	303	100	VRS - Retiree Health Ins	$ 924	$ 976	$ 984	$ 1,654	$ 1,139	$ (515)	-31.11%	1.21%
4205	61210	2310	303	100	HMP	$ 19,080	$ 19,836	$ 20,628	$ 32,301	$ 22,072	$ (10,229)	-31.67%	11036 per employee
4205	61210	2400	303	100	Group Life Insurance	$ 1,009	$ 1,065	$ 1,090	$ 2,105	$ 1,450	$ (655)	-31.10%	1.54%
4205	61210	2510	303	100	Disability Ins	$ 58	$ 53	$ 53	$ 55	$ 38	$ (17)	-31.51%	0.04%
4205	61210	2720	303	100	Workers Comp.	$ 200	$ 204	$ 211	$ 384	$ 264	$ (120)	-31.33%	0.28%
					Subtotal	$ 38,887	$ 40,749	$ 42,553	$ 69,652	$ 47,819	$ (21,833)	-31.35%	
Other Expenditures													
4205	61210	6000	303	100	Materials & Supplies	$ 409	$ 265	$ -	$ 587	$ 250	$ (337)	-57.41%	
					Subtotal	$ 409	$ 265	$ -	$ 587	$ 250	$ (337)	-57.41%	
Library Services													
Salaries													
4205	61322	1122	303	100	Librarian	$ 78,909	$ 50,802	$ 50,803	$ 50,803	$ 84,381	$ 33,578	66.09%	
4205	61322	1660	303	100	Bonus			$ 1,229			$ -	0.00%	
4205	61322	1800	303	100	Payouts	$ -	$ 1,909	$ -	$ -		$ -	0.00%	
					Subtotal	$ 78,909	$ 50,802	$ 52,032	$ 50,803	$ 84,381	$ 33,578	66.09%	
Benefits													
4205	61322	2100	303	100	FICA	$ 6,078	$ 4,007	$ 3,954	$ 3,887	$ 6,455	$ 2,568	66.07%	7.65%
4205	61322	2210	303	100	VRS - Plan 1 & 2	$ 12,373	$ -	$ -	$ 5,904	$ 14,024	$ 8,120	137.54%	16.62%
4205	61322	2220	303	100	VRS - Hybrid Plan	$ -	$ 7,966	$ 8,443	$ 2,540	$ -	$ (2,540)	-100.00%	0.00%
4205	61322	2212	303	100	VRS - Retiree Health Ins	$ 947	$ 610	$ 615	$ 615	$ 1,021	$ 406	66.02%	1.21%
4205	61322	2310	303	100	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	61322	2400	303	100	Group Life Insurance	$ 1,034	$ 666	$ 681	$ 783	$ 1,299	$ 516	65.96%	1.54%
4205	61322	2510	303	100	Disability Ins	$ -	$ 116	$ 121	$ 20	$ 34	$ 14	68.76%	0.04%
4205	61322	2720	303	100	Workers Comp.	$ 205	$ 128	$ 132	$ 143	$ 236	$ 93	65.22%	0.28%
					Subtotal	$ 30,176	$ 23,410	$ 24,259	$ 24,659	$ 34,106	$ 9,447	38.31%	
Other Expenditures													
4205	61322	6000	303	100	Materials & Supplies	$ 5,069	$ 3,221	$ 3,266	$ 4,736	$ 5,200	$ 464	9.80%	
					Subtotal	$ 5,069	$ 3,221	$ 3,266	$ 4,736	$ 5,200	$ 464	9.80%	
Office of the Principal													
Salaries													
4205	61410	1126	303	100	Principal	$ 102,944	$ 105,868	$ 105,626	$ 105,060	$ 116,666	$ 11,606	11.05%	
4205	61410	1127	303	100	Assistant Principal	$ 73,308	$ 84,102	$ 83,909	$ 83,460	$ 92,996	$ 9,536	11.43%	
4205	61410	1150	303	100	Clerical	$ 74,733	$ 76,946	$ 76,982	$ 76,880	$ 76,680	$ (200)	-0.26%	
4205	61410	1660	303	100	Bonus	$ 77	$ -	$ 6,024	$ -		$ -	0.00%	
4205	61410	1800	303	100	Payouts	$ 5,135	$ 1,268	$ 596	$ 5,000	$ 5,000	$ -	0.00%	
					Subtotal	$ 251,062	$ 266,916	$ 273,137	$ 265,400	$ 291,342	$ 25,942	9.77%	
Benefits													
4205	61410	2100	303	100	FICA	$ 18,366	$ 19,023	$ 19,620	$ 20,306	$ 22,288	$ 1,982	9.76%	7.65%
4205	61410	2210	303	100	VRS - Plan 1 & 2	$ 34,871	$ 37,188	$ 36,594	$ 30,842	$ 48,421	$ 17,579	57.00%	16.62%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61410	2220	303	100	VRS - Hybrid Plan	$ 4,552	$ 4,852	$ 7,281	$ 13,270	$ -	$ (13,270)	-100.00%	0.00%
4205	61410	2212	303	100	VRS - Retiree Health Ins	$ 3,017	$ 3,214	$ 3,194	$ 3,213	$ 3,525	$ 312	9.72%	1.21%
4205	61410	2310	303	100	HMP	$ 47,700	$ 49,590	$ 51,570	$ 53,835	$ 55,180	$ 1,345	2.50%	11036 per employee
4205	61410	2400	303	100	Group Life Insurance	$ 3,294	$ 3,509	$ 3,537	$ 4,089	$ 4,487	$ 398	9.73%	1.54%
4205	61410	2510	303	100	Disability Ins	$ 78	$ 74	$ 105	$ 106	$ 117	$ 11	9.94%	0.04%
4205	61410	2720	303	100	Workers Comp.	$ 652	$ 669	$ 692	$ 746	$ 816	$ 70	9.35%	0.28%
					Subtotal	$ 112,528	$ 118,118	$ 122,594	$ 131,407	$ 134,833	$ 3,426	2.61%	
Other Expenditures													
4205	61410	3000	303	100	Purchased Services	$ 750	$ -	$ 600	$ -	$ 750	$ 750	100.00%	
4205	61410	3500	303	100	Printing & Binding						$ -	0.00%	
4205	61410	3520	303	100	Organizational Memberships						$ -	0.00%	
4205	61410	5200	303	100	Communications	$ -	$ -	$ -	$ 1,200		$ (1,200)	-100.00%	
4205	61410	5210	303	100	Postal Services						$ -	0.00%	
4205	61410	5500	303	100	Travel	$ -	$ -	$ -	$ 500		$ (500)	-100.00%	
4205	61410	5510	303	100	Mileage (local only)						$ -	0.00%	
4205	61410	5800	303	100	Miscellaneous	$ 500	$ -	$ -	$ 400	$ 500	$ 100	25.00%	
4205	61410	6000	303	100	Materials & Supplies	$ -	$ -	$ -	$ 1,693		$ (1,693)	-100.00%	
4205	61410	6002	303	100	Food Supplies						$ -	0.00%	
4205	61410	6012	303	100	Books & Subscriptions						$ -	0.00%	
					Subtotal	$ 1,250	$ -	$ 600	$ 3,793	$ 1,250	$ (2,543)	-67.04%	
Health Services													
Salaries													
4205	62220	1131	303	000	School Nurse	$ 35,021	$ 35,521	$ 35,522	$ 35,522	$ 48,103	$ 12,581	35.42%	
4205	62220	1660	303	000	Bonus			$ 1,224			$ -	0.00%	
					Subtotal	$ 35,021	$ 35,521	$ 36,746	$ 35,522	$ 48,103	$ 12,581	35.42%	
Benefits													
4205	62220	2100	303	000	FICA	$ 2,629	$ 2,666	$ 2,759	$ 2,718	$ 3,680	$ 962	35.39%	7.65%
4205	62220	2210	303	000	VRS - Plan 1 & 2	$ 5,491	$ 5,570	$ 5,904	$ 4,128	$ 7,995	$ 3,867	93.68%	16.62%
4205	62220	2220	303	000	VRS - Hybrid Plan	$ -	$ -	$ -	$ 1,776	$ -	$ (1,776)	-100.00%	0.00%
4205	62220	2212	303	000	VRS - Retiree Health Ins	$ 420	$ 426	$ 430	$ 430	$ 582	$ 152	35.36%	1.21%
4205	62220	2310	303	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	62220	2400	303	000	Group Life Insurance	$ 459	$ 465	$ 476	$ 548	$ 741	$ 193	35.18%	1.54%
4205	62220	2510	303	000	Disability Ins	$ -	$ -	$ -	$ 14	$ 19	$ 5	37.44%	0.04%
4205	62220	2720	303	000	Workers Comp.	$ 91	$ 90	$ 92	$ 100	$ 135	$ 35	34.69%	0.28%
					Subtotal	$ 18,631	$ 19,135	$ 19,975	$ 20,481	$ 24,187	$ 3,706	18.10%	
Other Expenditures													
4205	62220	6000	303	000	Materials & Supplies	$ 631	$ 421	$ 163	$ 587	$ 500	$ (87)	-14.82%	
4205	62220	6025	303	000	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 631	$ 421	$ 163	$ 587	$ 500	$ (87)	-14.82%	
Facilities Services													
Salaries													
4205	64200	1180	303	000	Laborer	$ 161,131	$ 166,106	$ 165,748	$ 164,689	$ 216,350	$ 51,661	31.37%	
4205	64200	1201	303	000	Overtime	$ 5,833	$ 6,787	$ 5,584	$ 2,295	$ 2,295	$ -	0.00%	
4205	64200	1660	303	000	Bonus	$ 77	$ -	$ 6,332	$ -		$ -	0.00%	
					Subtotal	$ 167,041	$ 172,893	$ 177,664	$ 166,984	$ 218,645	$ 51,661	30.94%	
Benefits													
4205	64200	2100	303	000	FICA	$ 12,339	$ 12,749	$ 13,121	$ 12,777	$ 16,726	$ 3,949	30.91%	7.65%
4205	64200	2210	303	000	VRS - Plan 1 & 2	$ 5,126	$ 5,276	$ 5,672	$ 3,347	$ 12,681	$ 9,334	278.90%	7.10%
4205	64200	2212	303	000	VRS - Retiree Health Ins			$ 866		$ 1,411	$ 1,411	100.00%	0.79%
4205	64200	2220	303	000	VRS - Hybrid Plan	$ 2,476	$ 2,580	$ 2,769	$ 8,349	$ -	$ (8,349)	-100.00%	0.00%
4205	64200	2310	303	000	HMP	$ 47,700	$ 49,590	$ 51,570	$ 53,835	$ 55,180	$ 1,345	2.50%	11036 per employee
4205	64200	2400	303	000	Group Life Insurance	$ 2,108	$ 2,177	$ 2,222	$ 2,538	$ 2,750	$ 212	8.35%	1.54%
4205	64200	2510	303	000	Disability Ins	$ 309	$ 288	$ 287	$ 263	$ 286	$ 23	8.75%	0.16%
4205	64200	2720	303	000	Workers Comp.	$ 3,923	$ 4,411	$ 4,561	$ 4,161	$ 7,114	$ 2,953	70.97%	3.98%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
					Subtotal	$ 73,981	$ 77,070	$ 81,068	$ 85,270	$ 96,148	$ 10,878	12.76%	
Other Expenditures													
4205	64200	3000	303	000	Purchased Services	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	64200	5100	303	000	Utilities	$ 115,104	$ 106,390	$ 99,749	$ 102,034	$ 107,000	$ 4,966	4.87%	Adjust for ESCO payment
					Subtotal	$ 115,104	$ 106,390	$ 99,749	$ 102,034	$ 107,000	$ 4,966	4.87%	
Security Services													
Salaries													
4205	64600	1142	303	000	Security	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
Benefits													
4205	64600	2100	303	000	FICA	$ -	$ -	$ -	$ -		$ -	0.00%	7.65%
4205	64600	2310	303	000	HMP	$ -	$ -	$ -	$ -		$ -	0.00%	$10,767 per FT employee
4205	64600	2720	303	000	Workers Comp.	$ -	$ -	$ -	$ -		$ -	0.00%	0.28%
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
					Total	***$ 4,179,153***	***$ 4,408,260***	***$ 4,497,548***	***$ 4,656,877***	***$ 4,816,963***	**$ 160,086**	**3.44%**	

WARRENTON MIDDLE

Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 439

Instruction - Regular													
Salaries													
4205	61100	1120	304	100	Instructional	$ 1,588,822	$ 1,671,449	$ 1,634,821	$ 1,627,360	$ 1,913,121	$ 285,761	17.56%	
4205	61100	1151	304	100	Instructional Assistant	$ 34,972	$ 35,991	$ 35,972	$ 35,975	$ 22,314	$ (13,661)	-37.97%	
4205	61100	1620	304	100	Supplements	$ 24,031	$ 24,598	$ 17,465	$ 20,150	$ 20,150	$ -	0.00%	
4205	61100	1660	304	100	Bonus	$ 619	$ -	$ 43,380	$ -		$ -	0.00%	
					Subtotal	$ 1,648,445	$ 1,732,038	$ 1,731,638	$ 1,683,485	$ 1,955,585	$ 272,100	16.16%	
Benefits													
4205	61100	2100	304	100	FICA	$ 121,827	$ 128,189	$ 127,529	$ 128,807	$ 149,602	$ 20,795	16.14%	7.65%
4205	61100	2210	304	100	VRS - Plan 1 & 2	$ 171,403	$ 176,311	$ 156,587	$ 179,730	$ 321,669	$ 141,939	78.97%	16.62%
4205	61100	2220	304	100	VRS - Hybrid Plan	$ 75,734	$ 79,567	$ 107,299	$ 84,174	$ -	$ (84,174)	-100.00%	0.00%
4205	61100	2212	304	100	VRS - Retiree Health Ins	$ 18,932	$ 19,582	$ 19,211	$ 19,229	$ 23,419	$ 4,190	21.79%	1.21%
4205	61100	2310	304	100	HMP	$ 295,740	$ 307,458	$ 309,420	$ 333,777	$ 286,936	$ (46,841)	-14.03%	11036 per employee
4205	61100	2400	304	100	Group Life Insurance	$ 20,667	$ 21,377	$ 21,276	$ 24,462	$ 29,806	$ 5,344	21.85%	1.54%
4205	61100	2510	304	100	Disability Ins	$ 1,140	$ 1,082	$ 1,397	$ 632	$ 775	$ 143	22.63%	0.04%
4205	61100	2720	304	100	Workers Comp.	$ 4,280	$ 4,370	$ 4,377	$ 4,731	$ 5,476	$ 745	15.74%	0.28%
					Subtotal	$ 709,723	$ 737,936	$ 747,096	$ 775,542	$ 817,683	$ 42,141	5.43%	
Other Expenditures													
4205	61100	3000	304	100	Purchased Services	$ 1,122	$ 3,459	$ 2,903	$ 1,000	$ 2,400	$ 1,400	140.00%	
4205	61100	3500	304	100	Printing & Binding						$ -	0.00%	
4205	61100	3520	304	100	Organizational Memberships						$ -	0.00%	
4205	61100	5200	304	100	Communications	$ 1,555	$ 1,021			$ 1,300	$ 1,300	100.00%	
4205	61100	5400	304	100	Leases & Rentals-Copiers	$ 14,648	$ 14,370	$ 13,364	$ 14,628	$ 14,200	$ (428)	-2.93%	
4205	61100	5401	304	100	Leases & Rentals-Other	$ 600	$ 656	$ 648	$ 6,000	$ -	$ (6,000)	-100.00%	
4205	61100	5500	304	100	Travel	$ 59	$ 20	$ -	$ 60	$ -	$ (60)	-100.00%	
4205	61100	5510	304	100	Mileage (local only)						$ -	0.00%	
4205	61100	5800	304	100	Miscellaneous	$ 119	$ 219	$ -	$ -	$ -	$ -	0.00%	
4205	61100	6000	304	100	Materials & Supplies	$ 12,430	$ 9,008	$ 20,338	$ 20,264	$ 10,000	$ (10,264)	-50.65%	
4205	61100	6030	304	100	Instructional Material						$ -	0.00%	
4205	61100	6025	304	100	Computer Supplies	$ 3,888	$ 2,142	$ 2,660	$ 2,406	$ 2,500	$ 94	3.91%	
4205	61100	6040	304	100	Software/Online Content						$ -	0.00%	
4205	61100	6050	304	100	Computer Hardware	$ -	$ 225	$ 400	$ -	$ 300	$ 300	100.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
					Subtotal	$ 34,421	$ 31,119	$ 40,312	$ 44,358	$ 30,700	$ (13,658)	-30.79%	
Instruction - Special													
Salaries													
4205	61100	1120	304	200	Instructional	$ 195,084	$ 217,052	$ 144,697	$ 143,198	$ 168,116	$ 24,918	17.40%	
4205	61100	1151	304	200	Instructional Assistant	$ 34,096	$ 34,718	$ 35,263	$ 35,265	$ 43,500	$ 8,235	23.35%	
4205	61100	1660	304	200	Bonus			$ 6,069			$ -	0.00%	
					Subtotal	$ 229,180	$ 251,770	$ 186,029	$ 178,463	$ 211,616	$ 33,153	18.58%	
Benefits													
4205	61100	2100	304	200	FICA	$ 16,841	$ 18,018	$ 12,814	$ 13,655	$ 16,189	$ 2,534	18.55%	7.65%
4205	61100	2210	304	200	VRS - Plan 1 & 2	$ 19,706	$ 21,402	$ 2,931	$ 20,740	$ 35,171	$ 14,431	69.58%	16.62%
4205	61100	2220	304	200	VRS - Hybrid Plan	$ 16,583	$ 17,776	$ 26,826	$ 8,923	$ -	$ (8,923)	-100.00%	0.00%
4205	61100	2212	304	200	VRS - Retiree Health Ins	$ 2,777	$ 3,002	$ 2,931	$ 2,162	$ 2,561	$ 399	18.43%	1.21%
4205	61100	2310	304	200	HMP	$ 57,240	$ 59,508	$ 61,884	$ 53,835	$ 44,144	$ (9,691)	-18.00%	11036 per employee
4205	61100	2400	304	200	Group Life Insurance	$ 3,032	$ 3,277	$ 2,391	$ 2,751	$ 3,259	$ 508	18.46%	1.54%
4205	61100	2510	304	200	Disability Ins	$ 281	$ 269	$ 274	$ 71	$ 85	$ 14	19.22%	0.04%
4205	61100	2720	304	200	Workers Comp.	$ 999	$ 1,084	$ 930	$ 503	$ 593	$ 90	17.80%	0.28%
					Subtotal	$ 117,459	$ 124,336	$ 110,981	$ 102,640	$ 102,000	$ (640)	-0.62%	
Other Expenditures													
4205	61100	6000	304	200	Materials & Supplies	$ 407	$ -	$ 74	$ -	$ 400	$ 400	100.00%	
4205	61100	6025	304	200	Computer Supplies	$ -	$ -	$ 210	$ -		$ -	0.00%	
4205	61100	6050	304	200	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 407	$ -	$ 284	$ -	$ 400	$ 400	100.00%	
Career and Technical Education													
Salaries													
4205	61100	1120	304	300	Instructional	$ 175,562	$ 192,522	$ 174,462	$ 242,524	$ 165,479	$ (77,045)	-31.77%	
4205	61100	1660	304	300	Bonus	$ 310	$ -	$ 3,784	$ -		$ -	0.00%	
					Subtotal	$ 175,872	$ 192,522	$ 178,246	$ 242,524	$ 165,479	$ (77,045)	-31.77%	
Benefits													
4205	61100	2100	304	300	FICA	$ 12,898	$ 14,167	$ 13,444	$ 18,555	$ 12,659	$ (5,896)	-31.78%	7.65%
4205	61100	2210	304	300	VRS - Plan 1 & 2	$ 19,801	$ 21,515	$ 22,805	$ 28,183	$ 27,503	$ (680)	-2.41%	16.62%
4205	61100	2220	304	300	VRS - Hybrid Plan	$ 7,727	$ 8,672	$ 6,435	$ 12,126	$ -	$ (12,126)	-100.00%	0.00%
4205	61100	2212	304	300	VRS - Retiree Health Ins	$ 2,107	$ 2,310	$ 2,129	$ 2,936	$ 2,002	$ (934)	-31.80%	1.21%
4205	61100	2310	304	300	HMP	$ 28,620	$ 39,672	$ 51,570	$ 43,068	$ 22,072	$ (20,996)	-48.75%	11036 per employee
4205	61100	2400	304	300	Group Life Insurance	$ 2,300	$ 2,522	$ 2,580	$ 3,737	$ 2,548	$ (1,189)	-31.81%	1.54%
4205	61100	2510	304	300	Disability Ins	$ 131	$ 132	$ 82	$ 97	$ 66	$ (31)	-31.76%	0.04%
4205	61100	2720	304	300	Workers Comp.	$ 456	$ 486	$ 21	$ 680	$ 463	$ (217)	-31.86%	0.28%
					Subtotal	$ 74,039	$ 89,476	$ 99,065	$ 109,382	$ 67,314	$ (42,068)	-38.46%	
Athletics													
Salaries													
4205	61100	1620	304	500	Supplements	$ 12,150	$ 10,800	$ 8,100	$ 16,031	$ 16,031	$ -	0.00%	
					Subtotal	$ 12,150	$ 10,800	$ 8,100	$ 16,031	$ 16,031	$ -	0.00%	
Benefits													
4205	61100	2100	304	500	FICA	$ 922	$ 815	$ 612	$ 1,227	$ 1,227	$ -	0.00%	7.65%
4205	61100	2720	304	500	Workers Comp.	$ 31	$ 27	$ 21	$ 45	$ 45	$ -	0.00%	0.28%
					Subtotal	$ 953	$ 842	$ 633	$ 1,272	$ 1,272	$ -	0.00%	
Other Expenditures													
4205	61100	3000	304	500	Purchased Services	$ -	$ 4,235	$ 6,041	$ -	$ 4,500	$ 4,500	100.00%	
4205	61100	6000	304	500	Materials & Supplies	$ -	$ 1,214	$ 3,731	$ 8,937	$ 1,000	$ (7,937)	-88.81%	
					Subtotal	$ -	$ 5,449	$ 9,772	$ 8,937	$ 5,500	$ (3,437)	-38.46%	
Guidance Services													
Salaries													
4205	61210	1120	304	100	Instructional	$ 113,390	$ 125,382	$ 125,383	$ 125,383	$ 129,752	$ 4,369	3.48%	
4205	61210	1150	304	100	Clerical	$ 52,412	$ 53,459	$ 51,750	$ 93,011	$ 60,228	$ (32,783)	-35.25%	
4205	61210	1660	304	100	Bonus	$ 232	$ -	$ 5,011	$ -		$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61210	1800	304	100	Payouts	$ -	$ -	$ 7,465	$ -		$ -	0.00%	
					Subtotal	$ 166,034	$ 178,842	$ 189,609	$ 218,394	$ 189,980	$ (28,414)	-13.01%	
Benefits													
4205	61210	2100	304	100	FICA	$ 12,078	$ 13,148	$ 13,938	$ 16,710	$ 14,533	$ (2,177)	-13.03%	7.65%
4205	61210	2210	304	100	VRS - Plan 1 & 2	$ 17,373	$ 18,765	$ 19,604	$ 25,378	$ 31,575	$ 6,196	24.42%	16.62%
4205	61210	2220	304	100	VRS - Hybrid Plan	$ 8,624	$ 9,270	$ 9,826	$ 10,920	$ -	$ (10,920)	-100.00%	0.00%
4205	61210	2212	304	100	VRS - Retiree Health Ins	$ 1,990	$ 2,145	$ 2,142	$ 2,644	$ 2,299	$ (345)	-13.06%	1.21%
4205	61210	2310	304	100	HMP	$ 38,160	$ 39,672	$ 41,256	$ 53,835	$ 33,108	$ (20,727)	-38.50%	11036 per employee
4205	61210	2400	304	100	Group Life Insurance	$ 2,172	$ 2,342	$ 2,373	$ 3,366	$ 2,926	$ (440)	-13.08%	1.54%
4205	61210	2510	304	100	Disability Ins	$ 147	$ 141	$ 141	$ 88	$ 76	$ (12)	-13.65%	0.04%
4205	61210	2720	304	100	Workers Comp.	$ 431	$ 450	$ 461	$ 613	$ 532	$ (81)	-13.22%	0.28%
					Subtotal	$ 80,976	$ 85,934	$ 89,740	$ 113,554	$ 85,049	$ (28,505)	-25.10%	
Other Expenditures													
4205	61210	6000	304	100	Materials & Supplies	$ 565	$ 114	$ 578	$ 553	$ 500	$ (53)	-9.58%	
4205	61210	6025	304	100	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61210	6050	304	100	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 565	$ 114	$ 578	$ 553	$ 500	$ (53)	-9.58%	
Library Services													
Salaries													
4205	61322	1122	304	100	Librarian	$ 97,786	$ 68,248	$ 68,608	$ 68,249	$ 82,588	$ 14,339	21.01%	
4205	61322	1660	304	100	Bonus	$ 387	$ -	$ 1,229	$ -		$ -	0.00%	
4205	61322	1800	304	100	Payouts	$ 3,698	$ 16	$ -	$ 5,000	$ 5,000	$ -	0.00%	
					Subtotal	$ 98,173	$ 68,248	$ 69,837	$ 68,249	$ 87,588	$ 19,339	28.34%	
Benefits													
4205	61322	2100	304	100	FICA	$ 7,894	$ 4,937	$ 5,055	$ 5,222	$ 6,700	$ 1,478	28.31%	7.65%
4205	61322	2210	304	100	VRS - Plan 1 & 2	$ 15,333	$ 10,701	$ 11,343	$ 7,931	$ 14,557	$ 6,627	83.56%	16.62%
4205	61322	2220	304	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 3,412	$ -	$ (3,412)	-100.00%	0.00%
4205	61322	2212	304	100	VRS - Retiree Health Ins	$ 1,173	$ 819	$ 826	$ 826	$ 1,060	$ 234	28.31%	1.21%
4205	61322	2310	304	100	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	61322	2400	304	100	Group Life Insurance	$ 1,281	$ 894	$ 915	$ 1,052	$ 1,349	$ 297	28.22%	1.54%
4205	61322	2510	304	100	Disability Ins	$ -	$ -	$ -	$ 27	$ 35	$ 8	29.76%	0.04%
4205	61322	2720	304	100	Workers Comp.	$ 268	$ 172	$ 178	$ 192	$ 245	$ 53	27.73%	0.28%
					Subtotal	$ 35,489	$ 27,441	$ 28,630	$ 34,429	$ 34,983	$ 554	1.61%	
Other Expenditures													
4205	61322	6000	304	100	Materials & Supplies	$ 5,484	$ (1,511)	$ 4,451	$ 4,463	$ 4,500	$ 37	0.83%	
					Subtotal	$ 5,484	$ (1,511)	$ 4,451	$ 4,463	$ 4,500	$ 37	0.83%	
Office of the Principal													
Salaries													
4205	61410	1126	304	100	Principal	$ 119,176	$ 102,785	$ 102,549	$ 102,001	$ 117,022	$ 15,021	14.73%	
4205	61410	1127	304	100	Assistant Principal	$ 82,017	$ 84,102	$ 83,909	$ 83,460	$ 95,990	$ 12,530	15.01%	
4205	61410	1150	304	100	Clerical	$ 64,039	$ 65,796	$ 65,276	$ 65,054	$ 71,721	$ 6,667	10.25%	
4205	61410	1660	304	100	Bonus	$ 155	$ -	$ 5,264	$ -		$ -	0.00%	
4205	61410	1800	304	100	Payouts	$ 20,623	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 265,386	$ 252,682	$ 256,999	$ 250,515	$ 284,733	$ 34,218	13.66%	
Benefits													
4205	61410	2100	304	100	FICA	$ 21,153	$ 18,650	$ 19,133	$ 19,166	$ 21,782	$ 2,616	13.65%	7.65%
4205	61410	2210	304	100	VRS - Plan 1 & 2	$ 41,645	$ 39,639	$ 41,855	$ 29,112	$ 47,323	$ 18,210	62.55%	16.62%
4205	61410	2220	304	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 12,526	$ -	$ (12,526)	-100.00%	0.00%
4205	61410	2212	304	100	VRS - Retiree Health Ins	$ 3,187	$ 3,030	$ 3,047	$ 3,033	$ 3,445	$ 412	13.59%	1.21%
4205	61410	2310	304	100	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 44,144	$ 1,076	2.50%	11036 per employee
4205	61410	2400	304	100	Group Life Insurance	$ 3,479	$ 3,309	$ 3,374	$ 3,860	$ 4,385	$ 525	13.60%	1.54%
4205	61410	2510	304	100	Disability Ins	$ -	$ -	$ -	$ 100	$ 114	$ 14	13.89%	0.04%
4205	61410	2720	304	100	Workers Comp.	$ 1,184	$ 1,180	$ 1,216	$ 704	$ 797	$ 93	13.25%	0.28%
					Subtotal	$ 108,808	$ 105,480	$ 109,883	$ 111,569	$ 121,990	$ 10,421	9.34%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
Other Expenditures													
4205	61410	3000	304	100	Purchased Services	$ 444	$ 2,125	$ 1,542	$ 350	$ 500	$ 150	42.86%	
4205	61410	3500	304	100	Printing & Binding						$ -	0.00%	
4205	61410	3520	304	100	Organizational Memberships						$ -	0.00%	
4205	61410	5210	304	100	Postal Services						$ -	0.00%	
4205	61410	5500	304	100	Travel	$ -	$ -	$ -	$ 600	$ 1,500	$ 900	150.00%	
4205	61410	5510	304	100	Mileage (local only)						$ -	0.00%	
4205	61410	5800	304	100	Miscellaneous	$ 423	$ -	$ 253	$ 900	$ 300	$ (600)	-66.67%	
4205	61410	6000	304	100	Materials & Supplies	$ 1,524	$ -	$ 1,386	$ 1,500	$ 1,400	$ (100)	-6.67%	
4205	61410	6002	304	100	Food Supplies						$ -	0.00%	
4205	61410	6012	304	100	Books & Subscriptions						$ -	0.00%	
4205	61410	6025	304	100	Computer Supplies	$ 181	$ -	$ 276	$ 253	$ 200	$ (53)	-20.95%	
4205	61410	6040	304	100	Software/Online Content						$ -	0.00%	
4205	61410	6050	304	100	Computer Hardware	$ 372	$ -	$ 1,007	$ -	$ 500	$ 500	100.00%	
					Subtotal	$ 2,945	$ 2,125	$ 4,464	$ 3,603	$ 4,400	$ 797	22.12%	
Health Services													
Salaries													
4205	62220	1131	304	000	School Nurse	$ 44,047	$ 44,547	$ 35,509	$ 40,257	$ 44,633	$ 4,376	10.87%	
4205	61410	1660	304	000	Bonus			$ 1,159			$ -	0.00%	
					Subtotal	$ 44,047	$ 44,547	$ 36,669	$ 40,257	$ 44,633	$ 4,376	10.87%	
Benefits													
4205	62220	2100	304	000	FICA	$ 3,381	$ 3,424	$ 2,549	$ 3,080	$ 3,414	$ 334	10.86%	7.65%
4205	62220	2210	304	000	VRS - Plan 1 & 2	$ -	$ -	$ -	$ 4,678	$ 7,418	$ 2,740	58.57%	16.62%
4205	62220	2220	304	000	VRS - Hybrid Plan	$ 6,906	$ 6,985	$ 5,170	$ 2,013	$ -	$ (2,013)	-100.00%	0.00%
4205	62220	2212	304	000	VRS - Retiree Health Ins	$ 529	$ 535	$ 371	$ 488	$ 540	$ 52	10.67%	1.21%
4205	62220	2310	304	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	62220	2400	304	000	Group Life Insurance	$ 577	$ 584	$ 530	$ 620	$ 687	$ 67	10.86%	1.54%
4205	62220	2510	304	000	Disability Ins	$ 117	$ 106	$ 86	$ 16	$ 18	$ 2	11.58%	0.04%
4205	62220	2720	304	000	Workers Comp.	$ 114	$ 112	$ 92	$ 113	$ 125	$ 12	10.60%	0.28%
					Subtotal	$ 21,165	$ 21,663	$ 19,111	$ 21,775	$ 23,239	$ 1,464	6.72%	
Other Expenditures													
4205	62220	6000	304	000	Materials & Supplies	$ 585	$ 402	$ 461	$ 553	$ 400	$ (153)	-27.67%	
					Subtotal	$ 585	$ 402	$ 461	$ 553	$ 400	$ (153)	-27.67%	
Facilities Services													
Salaries													
4205	64200	1180	304	000	Laborer	$ 152,587	$ 146,659	$ 137,821	$ 119,284	$ 166,405	$ 47,121	39.50%	
4205	64200	1201	304	000	Overtime	$ 522	$ 590	$ 125	$ 2,295	$ 2,295	$ -	0.00%	
4205	61410	1660	304	000	Bonus			$ 5,283			$ -	0.00%	
					Subtotal	$ 153,109	$ 147,249	$ 143,230	$ 121,579	$ 168,700	$ 47,121	38.76%	
Benefits													
4205	64200	2100	304	000	FICA	$ 10,998	$ 10,548	$ 10,378	$ 9,304	$ 12,906	$ 3,602	38.71%	7.65%
4205	64200	2210	304	000	VRS - Plan 1 & 2	$ 5,906	$ 5,197	$ 3,699	$ 2,391	$ 9,446	$ 7,055	295.06%	7.10%
4205	62220	2212	304	000	VRS - Retiree Health Ins			$ 689		$ 1,051	$ 1,051	100.00%	0.79%
4205	64200	2220	304	000	VRS - Hybrid Plan	$ 1,325	$ 1,784	$ 3,024	$ 6,079	$ -	$ (6,079)	-100.00%	0.00%
4205	64200	2310	304	000	HMP	$ 47,700	$ 49,590	$ 51,570	$ 43,068	$ 33,108	$ (9,960)	-23.13%	11036 per employee
4205	64200	2400	304	000	Group Life Insurance	$ 2,007	$ 1,933	$ 1,770	$ 1,840	$ 2,049	$ 209	11.36%	1.54%
4205	64200	2510	304	000	Disability Ins	$ 165	$ 199	$ 313	$ 191	$ 213	$ 22	11.52%	0.16%
4205	64200	2720	304	000	Workers Comp.	$ 3,605	$ 3,864	$ 4,362	$ 3,031	$ 5,301	$ 2,270	74.89%	3.98%
					Subtotal	$ 71,705	$ 73,115	$ 75,805	$ 65,904	$ 64,074	$ (1,830)	-2.78%	
Other Expenditures													
4205	64200	3000	304	000	Purchased Services	$ -	$ -	$ 34,311	$ -	$ -	$ -	0.00%	
4205	64200	5100	304	000	Utilities	$ 136,741	$ 123,098	$ 108,416	$ 104,658	$ 125,000	$ 20,342	19.44%	Adjust for ESCO payment
					Subtotal	$ 136,741	$ 123,098	$ 142,727	$ 104,658	$ 125,000	$ 20,342	19.44%	
Security Services													

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
Salaries													
4205	64600	1142	304	000	Security	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
Benefits											$ -	0.00%	
4205	64600	2100	304	000	FICA	$ -	$ -	$ -	$ -		$ -	0.00%	7.65%
4205	64600	2310	304	000	HMP	$ -	$ -	$ -	$ -		$ -	0.00%	$10,767 per FT employee
4205	64600	2720	304	000	Workers Comp.	$ -	$ -	$ -	$ -		$ -	0.00%	0.28%
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
					Total	***$ 4,193,860***	***$ 4,305,717***	***$ 4,284,347***	***$ 4,322,689***	***$ 4,613,347***	**$ 290,658**	**6.72%**	
FAUQUIER HIGH													
Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 1294													
Instruction - Regular													
Salaries													
4205	61100	1120	305	100	Instructional	$ 3,794,319	$ 3,871,320	$ 3,704,699	$ 3,727,533	$ 4,416,440	$ 688,907	18.48%	
4205	61100	1151	305	100	Instructional Assistant	$ 17,132	$ 17,632	$ 17,633	$ 17,633	$ 22,095	$ 4,462	25.30%	
4205	61100	1620	305	100	Supplements	$ 68,994	$ 99,107	$ 95,335	$ 95,335	$ 95,335	$ -	0.00%	
4205	61100	1660	305	100	Bonus	$ 3,406	$ -	$ -	$ -		$ -	0.00%	
4205	61100	1800	305	100	Payouts	$ -	$ -	$ 3,000	$ 3,000	$ 3,000	$ -	0.00%	
					Subtotal	$ 3,883,851	$ 3,988,058	$ 3,817,667	$ 3,840,501	$ 4,536,870	$ 696,369	18.13%	
Benefits													
4205	61100	2100	305	100	FICA	$ 285,608	$ 294,329	$ 305,853	$ 311,800	$ 347,071	$ 35,271	11.31%	7.65%
4205	61100	2210	305	100	VRS - Plan 1 & 2	$ 485,136	$ 496,324	$ 457,717	$ 457,033	$ 658,692	$ 201,659	44.12%	16.62%
4205	61100	2220	305	100	VRS - Hybrid Plan	$ 95,359	$ 97,518	$ 190,883	$ 192,025	$ -	$ (192,025)	-100.00%	0.00%
4205	61100	2212	305	100	VRS - Retiree Health Ins	$ 44,490	$ 45,462	$ 47,250	$ 47,282	$ 47,955	$ 673	1.42%	1.21%
4205	61100	2310	305	100	HMP	$ 629,640	$ 634,752	$ 660,096	$ 689,088	$ 640,088	$ (49,000)	-7.11%	11036 per employee
4205	61100	2400	305	100	Group Life Insurance	$ 48,808	$ 50,040	$ 60,127	$ 60,169	$ 61,034	$ 865	1.44%	1.54%
4205	61100	2510	305	100	Disability Ins	$ 1,607	$ 1,465	$ 1,560	$ 1,559	$ 1,585	$ 26	1.67%	0.04%
4205	61100	2720	305	100	Workers Comp.	$ 10,089	$ 10,062	$ 11,227	$ 11,445	$ 12,703	$ 1,258	10.99%	0.28%
					Subtotal	$ 1,600,737	$ 1,629,953	$ 1,737,713	$ 1,773,401	$ 1,769,128	$ (4,273)	-0.24%	
Other Expenditures													
4205	61100	3000	305	100	Purchased Services	$ 660	$ 2,329	$ 3,000	$ 3,000	$ 1,500	$ (1,500)	-50.00%	
4205	61100	3500	305	100	Printing & Binding						$ -	0.00%	
4205	61100	3520	305	100	Organizational Memberships						$ -	0.00%	
4205	61100	5400	305	100	Leases & Rentals-Copiers	$ 38,800	$ 35,938	$ 38,800	$ 38,800	$ 36,000	$ (2,800)	-7.22%	
4205	61100	5401	305	100	Leases & Rentals-Other	$ 4,798	$ 4,680	$ 4,500	$ 4,500	$ 4,700	$ 200	4.44%	
4205	61100	5510	305	100	Mileage (local only)						$ -	0.00%	
4205	61100	5800	305	100	Miscellaneous	$ 128	$ 130	$ -	$ -	$ -	$ -	0.00%	
4205	61100	6000	305	100	Materials & Supplies	$ 39,513	$ 36,056	$ 72,361	$ 72,361	$ 37,500	$ (34,861)	-48.18%	Consumables
4205	61100	6002	305	100	Food Supplies						$ -	0.00%	
4205	61100	6012	305	100	Books & Subscriptions						$ -	0.00%	
4205	61100	6025	305	100	Computer Supplies	$ 10,935	$ 6,752	$ 11,000	$ 11,000	$ 8,000	$ (3,000)	-27.27%	
4205	61100	6030	305	100	Instructional Material						$ -	0.00%	
4205	61100	6040	305	100	Software/Online Content						$ -	0.00%	
4205	61100	6050	305	100	Computer Hardware	$ 14,159	$ 928	$ 17,906	$ 17,906	$ 7,500	$ (10,406)	-58.11%	
					Subtotal	$ 108,992	$ 86,811	$ 147,567	$ 147,567	$ 95,200	$ (52,367)	-35.49%	
Second Language Instruction													
Salaries													
4205	61100	1120	305	190	Instructional	$ 76,026	$ 85,185	$ 68,148	$ -		$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	1151	305	190	Instructional Assistant	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 76,026	$ 85,185	$ 68,148	$ -		$ -	0.00%	
Benefits													
4205	61100	2100	305	190	FICA	$ 5,660	$ 6,362	$ 5,214	$ -		$ -	0.00%	7.65%
4205	61100	2210	305	190	VRS - Plan 1 & 2	$ 11,858	$ 13,357	$ 7,920	$ -		$ -	0.00%	16.62%
4205	61100	2220	305	190	VRS - Hybrid Plan	$ -	$ -	$ 3,407	$ -		$ -	0.00%	0.00%
4205	61100	2212	305	190	VRS - Retiree Health Ins	$ 908	$ 1,022	$ 825	$ -		$ -	0.00%	1.21%
4205	61100	2310	305	190	HMP	$ 9,540	$ 9,918	$ 10,314	$ -		$ -	0.00%	11036 per employee
4205	61100	2400	305	190	Group Life Insurance	$ 991	$ 1,116	$ 1,050	$ -		$ -	0.00%	1.54%
4205	61100	2510	305	190	Disability Ins	$ -	$ -	$ 27	$ -		$ -	0.00%	0.04%
4205	61100	2720	305	190	Workers Comp.	$ 197	$ 214	$ 191	$ -		$ -	0.00%	0.28%
					Subtotal	$ 29,153	$ 31,989	$ 28,948	$ -		$ -	0.00%	
Instruction - Special													
Salaries													
4205	61100	1120	305	200	Instructional	$ 758,424	$ 817,606	$ 778,963	$ 873,389	$ 824,453	$ (48,936)	-5.60%	
4205	61100	1151	305	200	Instructional Assistant	$ 226,524	$ 263,564	$ 255,412	$ 233,220	$ 250,871	$ 17,651	7.57%	
4205	61100	1660	305	200	Bonus	$ 1,006	$ -		$ -		$ -	0.00%	
					Subtotal	$ 985,953	$ 1,081,170	$ 1,034,375	$ 1,106,609	$ 1,075,324	$ (31,285)	-2.83%	
Benefits													
4205	61100	2100	305	200	FICA	$ 71,646	$ 78,650	$ 79,144	$ 84,671	$ 82,262	$ (2,409)	-2.84%	7.65%
4205	61100	2210	305	200	VRS - Plan 1 & 2	$ 95,945	$ 111,453	$ 120,206	$ 128,600	$ 178,719	$ 50,119	38.97%	16.62%
4205	61100	2220	305	200	VRS - Hybrid Plan	$ 57,069	$ 55,413	$ 51,719	$ 55,330	$ -	$ (55,330)	-100.00%	0.00%
4205	61100	2212	305	200	VRS - Retiree Health Ins	$ 11,734	$ 12,770	$ 12,530	$ 13,405	$ 13,011	$ (394)	-2.94%	1.21%
4205	61100	2310	305	200	HMP	$ 228,960	$ 247,950	$ 268,164	$ 279,942	$ 198,648	$ (81,294)	-29.04%	11036 per employee
4205	61100	2400	305	200	Group Life Insurance	$ 12,810	$ 13,941	$ 15,944	$ 17,055	$ 16,560	$ (495)	-2.90%	1.54%
4205	61100	2510	305	200	Disability Ins	$ 940	$ 830	$ 413	$ 443	$ 430	$ (13)	-2.91%	0.04%
4205	61100	2720	305	200	Workers Comp.	$ 2,619	$ 2,722	$ 2,912	$ 3,112	$ 3,011	$ (101)	-3.25%	0.28%
					Subtotal	$ 481,723	$ 523,729	$ 551,032	$ 582,558	$ 492,642	$ (89,916)	-15.43%	
Other Expenditures													
4205	61100	5500	305	200	Travel	$ 102	$ 20	$ -	$ -	$ 100	$ 100	100.00%	
4205	61100	5510	305	200	Mileage (local only)						$ -	0.00%	
4205	61100	6000	305	200	Materials & Supplies	$ 1,905	$ 1,917	$ -	$ -	$ 1,900	$ 1,900	100.00%	
4205	61100	6025	305	200	Computer Supplies	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	6050	305	200	Computer Hardware	$ 741	$ 520	$ -	$ -	$ 550	$ 550	100.00%	
					Subtotal	$ 2,748	$ 2,457	$ -	$ -	$ 2,550	$ 2,550	100.00%	
Career and Technical Education													
Salaries													
4205	61100	1120	305	300	Instructional	$ 1,077,458	$ 1,184,964	$ 1,052,139	$ 1,115,661	$ 1,277,009	$ 161,348	14.46%	
4205	61100	1660	305	300	Bonus	$ 387	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 1,077,845	$ 1,184,964	$ 1,052,139	$ 1,115,661	$ 1,277,009	$ 161,348	14.46%	
Benefits													
4205	61100	2100	305	300	FICA	$ 78,762	$ 86,850	$ 80,496	$ 85,358	$ 97,997	$ 12,639	14.81%	7.65%
4205	61100	2210	305	300	VRS - Plan 1 & 2	$ 152,767	$ 168,080	$ 121,604	$ 128,983	$ 212,239	$ 83,256	64.55%	16.62%
4205	61100	2220	305	300	VRS - Hybrid Plan	$ 14,560	$ 15,616	$ 52,607	$ 55,783	$ -	$ (55,783)	-100.00%	0.00%
4205	61100	2212	305	300	VRS - Retiree Health Ins	$ 12,807	$ 14,055	$ 12,693	$ 13,460	$ 15,452	$ 1,992	14.80%	1.21%
4205	61100	2310	305	300	HMP	$ 162,180	$ 168,606	$ 175,338	$ 183,039	$ 176,576	$ (6,463)	-3.53%	11036 per employee
4205	61100	2400	305	300	Group Life Insurance	$ 13,981	$ 15,344	$ 16,150	$ 17,126	$ 19,666	$ 2,540	14.83%	1.54%
4205	61100	2510	305	300	Disability Ins	$ 242	$ 237	$ 420	$ 445	$ 510	$ 65	14.61%	0.04%
4205	61100	2720	305	300	Workers Comp.	$ 2,799	$ 2,991	$ 2,957	$ 3,135	$ 3,576	$ 441	14.06%	0.28%
					Subtotal	$ 438,097	$ 471,778	$ 462,265	$ 487,329	$ 526,016	$ 38,687	7.94%	
Athletics													
Salaries													
4205	61100	1110	305	500	Administrative	$ 85,307	$ 85,385	$ 80,000	$ 80,000	$ 96,961	$ 16,961	21.20%	
4205	61100	1120	305	500	Instructional	$ 53,172	$ 57,873	$ 57,874	$ 57,874	$ 68,211	$ 10,337	17.86%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	1150	305	500	Clerical	$ 1,480	$ 3,060	$ -	$ -	$ -	$ -	0.00%	
4205	61100	1620	305	500	Supplements	$ 119,371	$ 120,149	$ 133,715	$ 133,715	$ 133,715	$ -	0.00%	
4205	61100	1660	305	500	Bonus	$ 155	$ -	$ -	$ -	$ -	$ -	0.00%	
					Subtotal	$ 259,485	$ 266,467	$ 271,589	$ 271,589	$ 298,887	$ 27,298	10.05%	
Benefits													
4205	61100	2100	305	500	FICA	$ 19,324	$ 19,746	$ 20,778	$ 20,778	$ 22,865	$ 2,087	10.04%	7.65%
4205	61100	2210	305	500	VRS - Plan 1 & 2	$ 21,754	$ 22,555	$ 9,336	$ 9,336	$ 24,060	$ 14,724	157.72%	16.62%
4205	61100	2220	305	500	VRS - Hybrid Plan	$ -	$ -	$ 13,579	$ 13,579	$ -	$ (13,579)	-100.00%	0.00%
4205	61100	2212	305	500	VRS - Retiree Health Ins	$ 1,665	$ 1,725	$ 1,669	$ 1,669	$ 1,752	$ 83	4.97%	1.21%
4205	61100	2310	305	500	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 22,072	$ 538	2.50%	11036 per employee
4205	61100	2400	305	500	Group Life Insurance	$ 1,817	$ 1,883	$ 2,124	$ 2,124	$ 2,229	$ 105	4.94%	1.54%
4205	61100	2510	305	500	Disability Ins	$ -	$ -	$ 55	$ 55	$ 58	$ 3	5.45%	0.04%
4205	61100	2720	305	500	Workers Comp.	$ 668	$ 730	$ 762	$ 762	$ 837	$ 75	9.83%	0.28%
					Subtotal	$ 64,308	$ 66,475	$ 68,931	$ 69,837	$ 73,873	$ 4,036	5.78%	
Other Expenditures													
4205	61100	3000	305	500	Purchased Services	$ 44,136	$ 23,132	$ 37,500	$ 37,500	$ 32,000	$ (5,500)	-14.67%	
4205	61100	5800	305	500	Miscellaneous	$ 4,413	$ 4,704	$ 4,200	$ 4,200	$ 4,100	$ (100)	-2.38%	
4205	61100	6000	305	500	Materials & Supplies	$ 14,109	$ 12,387	$ 9,696	$ 9,696	$ 11,500	$ 1,804	18.61%	
					Subtotal	$ 62,657	$ 40,223	$ 51,396	$ 51,396	$ 47,600	$ (3,796)	-7.39%	
Guidance Services													
Salaries													
4205	61210	1110	305	100	Administrative	$ 109,728	$ 108,980	$ 108,149	$ 108,149	$ 119,234	$ 11,085	10.25%	
4205	61210	1120	305	100	Instructional	$ 264,767	$ 291,894	$ 291,897	$ 291,897	$ 337,575	$ 45,678	15.65%	
4205	61210	1150	305	100	Clerical	$ 108,008	$ 111,861	$ 115,394	$ 109,873	$ 121,415	$ 11,542	10.50%	
4205	61210	1660	305	100	Bonus	$ 851	$ -	$ -	$ -		$ -	0.00%	
4205	61210	1800	305	100	Payouts	$ 202	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 483,355	$ 512,735	$ 515,440	$ 509,919	$ 578,224	$ 68,305	13.40%	
Benefits													
4205	61210	2100	305	100	FICA	$ 35,973	$ 38,486	$ 39,436	$ 39,014	$ 44,234	$ 5,220	13.38%	7.65%
4205	61210	2210	305	100	VRS - Plan 1 & 2	$ 75,704	$ 80,424	$ 59,898	$ 59,257	$ 96,101	$ 36,844	62.18%	16.62%
4205	61210	2220	305	100	VRS - Hybrid Plan	$ -	$ -	$ 25,772	$ 25,496	$ -	$ (25,496)	-100.00%	0.00%
4205	61210	2212	305	100	VRS - Retiree Health Ins	$ 5,794	$ 6,151	$ 6,241	$ 6,174	$ 6,997	$ 823	13.32%	1.21%
4205	61210	2310	305	100	HMP	$ 76,320	$ 79,344	$ 82,512	$ 86,136	$ 66,216	$ (19,920)	-23.13%	11036 per employee
4205	61210	2400	305	100	Group Life Insurance	$ 6,325	$ 6,717	$ 7,942	$ 7,857	$ 8,905	$ 1,048	13.33%	1.54%
4205	61210	2510	305	100	Disability Ins	$ -	$ -	$ 206	$ 204	$ 231	$ 27	13.38%	0.04%
4205	61210	2720	305	100	Workers Comp.	$ 1,261	$ 1,297	$ 1,448	$ 1,432	$ 1,619	$ 187	13.06%	0.28%
					Subtotal	$ 201,377	$ 212,418	$ 223,455	$ 225,570	$ 224,302	$ (1,268)	-0.56%	
Other Expenditures													
4205	61210	3000	305	100	Purchased Services	$ -	$ 128	$ -	$ -	$ -	$ -	0.00%	
4205	61210	6000	305	100	Materials & Supplies	$ 1,345	$ 1,153	$ 1,628	$ 1,628	$ 1,300	$ (328)	-20.15%	
4205	61210	6050	305	100	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 1,345	$ 1,281	$ 1,628	$ 1,628	$ 1,300	$ (328)	-20.15%	
Library Services													
Salaries													
4205	61322	1122	305	100	Librarian	$ 127,951	$ 144,705	$ 144,706	$ 144,706	$ 155,422	$ 10,716	7.41%	
4205	61322	1660	305	100	Bonus	$ 774	$ -	$ -	$ -		$ -	0.00%	
4205	61322	1800	305	100	Payouts	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 128,725	$ 144,705	$ 144,706	$ 144,706	$ 155,422	$ 10,716	7.41%	
Benefits													
4205	61322	2100	305	100	FICA	$ 9,514	$ 10,700	$ 11,071	$ 11,071	$ 11,890	$ 819	7.40%	7.65%
4205	61322	2210	305	100	VRS - Plan 1 & 2	$ 20,063	$ 22,690	$ 16,817	$ 16,817	$ 25,831	$ 9,014	53.60%	16.62%
4205	61322	2220	305	100	VRS - Hybrid Plan	$ -	$ -	$ 7,235	$ 7,235	$ -	$ (7,235)	-100.00%	0.00%
4205	61322	2212	305	100	VRS - Retiree Health Ins	$ 1,535	$ 1,736	$ 1,752	$ 1,752	$ 1,881	$ 129	7.34%	1.21%
4205	61322	2310	305	100	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 22,072	$ 538	2.50%	11036 per employee

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61322	2400	305	100	Group Life Insurance	$ 1,676	$ 1,896	$ 2,229	$ 2,229	$ 2,393	$ 164	7.38%	1.54%
4205	61322	2510	305	100	Disability Ins	$ -	$ -	$ 57	$ 57	$ 62	$ 5	9.07%	0.04%
4205	61322	2720	305	100	Workers Comp.	$ 332	$ 364	$ 406	$ 406	$ 435	$ 29	7.19%	0.28%
					Subtotal	$ 52,200	$ 57,223	$ 60,195	$ 61,101	$ 64,564	$ 3,463	5.67%	
Other Expenditures													
4205	61322	6000	305	100	Materials & Supplies	$ 13,861	$ 13,014	$ 13,272	$ 13,272	$ 14,725	$ 1,453	10.95%	
					Subtotal	$ 13,861	$ 13,014	$ 13,272	$ 13,272	$ 14,725	$ 1,453	10.95%	
Office of the Principal													
Salaries													
4205	61410	1126	305	100	Principal	$ 120,751	$ 118,152	$ 117,250	$ 117,251	$ 134,463	$ 17,212	14.68%	
4205	61410	1127	305	100	Assistant Principal	$ 293,872	$ 275,113	$ 273,015	$ 273,015	$ 303,642	$ 30,627	11.22%	
4205	61410	1150	305	100	Clerical	$ 262,790	$ 269,896	$ 268,842	$ 324,150	$ 307,048	$ (17,102)	-5.28%	
4205	61410	1660	305	100	Bonus	$ 387	$ -	$ -	$ -		$ -	0.00%	
4205	61410	1800	305	100	Payouts	$ 14,963	$ 1,858	$ -	$ -		$ -	0.00%	
					Subtotal	$ 677,800	$ 663,161	$ 659,107	$ 714,416	$ 745,153	$ 30,737	4.30%	
Benefits													
4205	61410	2100	305	100	FICA	$ 50,685	$ 48,763	$ 50,429	$ 54,662	$ 57,004	$ 2,342	4.28%	7.65%
4205	61410	2210	305	100	VRS - Plan 1 & 2	$ 98,607	$ 95,777	$ 76,595	$ 83,022	$ 123,844	$ 40,822	49.17%	16.62%
4205	61410	2220	305	100	VRS - Hybrid Plan	$ 8,415	$ 7,769	$ 32,955	$ 35,721	$ -	$ (35,721)	-100.00%	0.00%
4205	61410	2212	305	100	VRS - Retiree Health Ins	$ 8,186	$ 7,919	$ 7,980	$ 8,650	$ 9,016	$ 366	4.24%	1.21%
4205	61410	2310	305	100	HMP	$ 104,940	$ 109,098	$ 113,454	$ 139,971	$ 121,396	$ (18,575)	-13.27%	11036 per employee
4205	61410	2400	305	100	Group Life Insurance	$ 8,936	$ 8,651	$ 10,156	$ 11,008	$ 11,475	$ 467	4.25%	1.54%
4205	61410	2510	305	100	Disability Ins	$ 135	$ 129	$ 262	$ 284	$ 298	$ 14	4.95%	0.04%
4205	61410	2720	305	100	Workers Comp.	$ 1,770	$ 1,669	$ 1,851	$ 2,008	$ 2,086	$ 78	3.91%	0.28%
					Subtotal	$ 281,675	$ 279,775	$ 293,682	$ 335,326	$ 325,121	$ (10,205)	-3.04%	
Other Expenditures													
4205	61410	3000	305	100	Purchased Services	$ 3,837	$ 11,401	$ 8,279	$ 8,279	$ 7,600	$ (679)	-8.20%	
4205	61410	3500	305	100	Printing & Binding						$ -	0.00%	
4205	61410	3520	305	100	Organizational Memberships						$ -	0.00%	
4205	61410	5210	305	100	Postal Services						$ -	0.00%	
4205	61410	5400	305	100	Leases & Rentals-Copiers	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61410	5401	305	100	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61410	5500	305	100	Travel	$ 350	$ 1,301	$ 1,000	$ 1,000	$ 3,000	$ 2,000	200.00%	
4205	61410	5510	305	100	Mileage (local only)						$ -	0.00%	
4205	61410	6000	305	100	Materials & Supplies	$ 5,752	$ 2,996	$ 6,000	$ 6,000	$ 4,000	$ (2,000)	-33.33%	
4205	61410	6002	305	100	Food Supplies						$ -	0.00%	
4205	61410	6012	305	100	Books & Subscriptions						$ -	0.00%	
4205	61410	6025	305	100	Computer Supplies	$ -	$ -	$ 1,340	$ 1,340		$ (1,340)	-100.00%	
4205	61410	6040	305	100	Software/Online Content						$ -	0.00%	
4205	61410	6050	305	100	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 9,940	$ 15,698	$ 16,619	$ 16,619	$ 14,600	$ (2,019)	-12.15%	
Health Services													
Salaries													
4205	62220	1131	305	000	School Nurse	$ 39,660	$ 40,160	$ 40,161	$ 40,161	$ 47,207	$ 7,046	17.54%	
					Subtotal	$ 39,660	$ 40,160	$ 40,161	$ 40,161	$ 47,207	$ 7,046	17.54%	
Benefits													
4205	62220	2100	305	000	FICA	$ 2,966	$ 3,013	$ 3,073	$ 3,073	$ 3,611	$ 538	17.52%	7.65%
4205	62220	2210	305	000	VRS - Plan 1 & 2	$ -	$ -	$ 4,667	$ 4,667	$ 7,846	$ 3,179	68.11%	16.62%
4205	62220	2220	305	000	VRS - Hybrid Plan	$ 6,219	$ 6,297	$ 2,008	$ 2,008	$ -	$ (2,008)	-100.00%	0.00%
4205	62220	2212	305	000	VRS - Retiree Health Ins	$ 476	$ 482	$ 486	$ 486	$ 571	$ 85	17.53%	1.21%
4205	62220	2310	305	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	62220	2400	305	000	Group Life Insurance	$ 520	$ 526	$ 619	$ 619	$ 727	$ 108	17.45%	1.54%
4205	62220	2510	305	000	Disability Ins	$ 105	$ 96	$ 16	$ 16	$ 19	$ 3	18.02%	0.04%
4205	62220	2720	305	000	Workers Comp.	$ 103	$ 101	$ 113	$ 113	$ 132	$ 19	16.97%	0.28%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
					Subtotal	$ 19,928	$ 20,432	$ 21,296	$ 21,749	$ 23,942	$ 2,193	10.09%	
Other Expenditures													
4205	62220	6000	305	000	Materials & Supplies	$ 1,421	$ 1,087	$ 1,628	$ 1,628	$ 1,200	$ (428)	-26.29%	
4205	62220	6025	305	000	Computer Supplies	$ 261	$ 227	$ -	$ -	$ 250	$ 250	100.00%	
					Subtotal	$ 1,682	$ 1,315	$ 1,628	$ 1,628	$ 1,450	$ (178)	-10.93%	
Facilities Services													
Salaries													
4205	64200	1180	305	000	Laborer	$ 379,443	$ 340,388	$ 389,511	$ 224,882	$ 380,306	$ 155,424	69.11%	
4205	64200	1201	305	000	Overtime	$ 8,864	$ 10,197	$ 4,060	$ 4,060	$ 4,060	$ -	0.00%	
					Subtotal	$ 388,307	$ 350,585	$ 393,571	$ 228,942	$ 384,366	$ 155,424	67.89%	
Benefits													
4205	64200	2100	305	000	FICA	$ 27,608	$ 24,959	$ 30,113	$ 17,518	$ 29,404	$ 11,886	67.85%	7.65%
4205	64200	2210	305	000	VRS - Plan 1 & 2	$ 8,803	$ 7,887	$ 5,722	$ 4,523	$ 22,436	$ 17,913	396.05%	7.10%
4205	64200	2212	305	000	VRS - Retiree Health Ins	$ -	$ 37	$ 19,679	$ 11,447	$ 2,496	$ (8,951)	-78.20%	0.79%
4205	64200	2310	305	000	HMP	$ 124,020	$ 128,934	$ 134,082	$ 75,369	$ 77,252	$ 1,883	2.50%	0.00%
4205	64200	2400	305	000	Group Life Insurance	$ 4,949	$ 4,434	$ 6,007	$ 3,467	$ 4,866	$ 1,399	40.35%	11036 per employee
4205	64200	2510	305	000	Disability Ins	$ 1,126	$ 906	$ 624	$ 360	$ 506	$ 146	40.56%	1.54%
4205	64200	2720	305	000	Workers Comp.	$ 10,745	$ 10,385	$ 9,810	$ 5,706	$ 12,588	$ 6,882	120.61%	0.16%
					Subtotal	$ 177,251	$ 177,542	$ 206,037	$ 118,390	$ 149,548	$ 31,158	26.32%	3.98%
Other Expenditures													
4205	64200	3000	305	000	Purchased Services	$ -	$ 12,570	$ -	$ -	$ -	$ -	0.00%	
4205	64200	5100	305	000	Utilities	$ 474,766	$ 412,697	$ 397,455	$ 352,463	$ 443,000	$ 90,537	25.69%	Adjust for ESCO payment
					Subtotal	$ 474,766	$ 425,267	$ 397,455	$ 352,463	$ 443,000	$ 90,537	25.69%	
Security Services													
Salaries													
4205	64600	1142	305	000	Security	$ 34,158	$ 33,422	$ 33,424	$ 33,424	$ 36,848	$ 3,424	10.24%	
					Subtotal	$ 34,158	$ 33,422	$ 33,424	$ 33,424	$ 36,848	$ 3,424	10.24%	
Benefits													
4205	64600	2100	305	000	FICA	$ 2,535	$ 2,460	$ 2,557	$ 2,557	$ 2,819	$ 262	10.24%	7.65%
4205	64600	2310	305	000	HMP	$ -	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	$10,767 per FT employee
4205	64600	2720	305	000	Workers Comp.	$ 85	$ 84	$ 94	$ 94	$ 103	$ 9	9.76%	0.28%
					Subtotal	$ 2,620	$ 12,462	$ 12,965	$ 13,418	$ 13,958	$ 540	4.02%	
Other Expenditures													
4205	64600	3000	305	000	Purchased Services	$ -	$ -	$ 500	$ 500	$ -	$ (500)	-100.00%	
4205	64600	5500	305	000	Travel	$ -	$ -	$ 250	$ 250	$ -	$ (250)	-100.00%	
4205	64600	6000	305	000	Materials & Supplies	$ -	$ -	$ 500	$ 500	$ 1,000	$ 500	100.00%	
					Subtotal	$ -	$ -	$ 1,250	$ 1,250	$ 1,000	$ (250)	-20.00%	
					Total	***$ 12,060,227***	***$ 12,420,454***	***$ 12,327,661***	***$ 12,280,430***	***$ 13,419,829***	**$ 1,139,399**	**9.28%**	

KETTLE RUN HIGH

Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 1223													
Instruction - Regular													
Salaries													
4205	61100	1120	308	100	Instructional	$ 3,269,041	$ 3,538,005	$ 3,526,264	$ 3,375,583	$ 3,852,019	$ 476,436	14.11%	
4205	61100	1151	308	100	Instructional Assistant	$ 34,916	$ 32,822	$ 35,764	$ 35,864	$ 44,547	$ 8,683	24.21%	
4205	61100	1620	308	100	Supplements	$ 95,540	$ 95,829	$ 84,443	$ 95,335	$ 95,335	$ -	0.00%	
4205	61100	1660	308	100	Bonus	$ 2,632	$ -	$ 85,843	$ -		$ -	0.00%	
4205	61100	1800	308	100	Payouts	$ -	$ -	$ -	$ 20,000	$ 20,000	$ -	0.00%	
					Subtotal	$ 3,402,129	$ 3,666,656	$ 3,732,315	$ 3,506,782	$ 4,011,901	$ 505,119	14.40%	
Benefits													
4205	61100	2100	308	100	FICA	$ 249,376	$ 269,574	$ 274,924	$ 286,338	$ 306,910	$ 20,572	7.18%	7.65%
4205	61100	2210	308	100	VRS - Plan 1 & 2	$ 413,925	$ 421,494	$ 394,953	$ 430,856	$ 623,733	$ 192,877	44.77%	16.62%
4205	61100	2220	308	100	VRS - Hybrid Plan	$ 104,729	$ 131,601	$ 182,790	$ 175,339	$ -	$ (175,339)	-100.00%	0.00%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	2212	308	100	VRS - Retiree Health Ins	$ 39,662	$ 42,343	$ 42,041	$ 44,165	$ 45,410	$ 1,245	2.82%	1.21%
4205	61100	2310	308	100	HMP	$ 620,100	$ 644,670	$ 670,410	$ 710,622	$ 606,980	$ (103,642)	-14.58%	11036 per employee
4205	61100	2400	308	100	Group Life Insurance	$ 43,494	$ 47,109	$ 46,624	$ 56,203	$ 57,795	$ 1,592	2.83%	1.54%
4205	61100	2510	308	100	Disability Ins	$ 1,749	$ 1,981	$ 2,568	$ 1,459	$ 1,501	$ 42	2.88%	0.04%
4205	61100	2720	308	100	Workers Comp.	$ 11,537	$ 12,141	$ 12,265	$ 10,513	$ 11,233	$ 720	6.85%	0.28%
					Subtotal	$ 1,484,573	$ 1,570,913	$ 1,626,576	$ 1,735,495	$ 1,653,563	$ (81,932)	-4.72%	
Other Expenditures													
4205	61100	3000	308	100	Purchased Services	$ 6,090	$ 6,359	$ 3,132	$ 5,800	$ 5,100	$ (700)	-12.07%	
4205	61100	3500	308	100	Printing & Binding						$ -	0.00%	
4205	61100	3520	308	100	Organizational Memberships						$ -	0.00%	
4205	61100	5200	308	100	Communications	$ 1,000	$ -				$ -	0.00%	
4205	61100	5400	308	100	Leases & Rentals-Copiers	$ 43,464	$ 39,710	$ 45,549	$ 45,000	$ 43,000	$ (2,000)	-4.44%	
4205	61100	5401	308	100	Leases & Rentals-Other	$ 2,634	$ 2,407	$ 1,987	$ 2,400	$ 2,300	$ (100)	-4.17%	
4205	61100	5500	308	100	Travel	$ -	$ -	$ -	$ 1,300		$ (1,300)	-100.00%	
4205	61100	5510	308	100	Mileage (local only)						$ -	0.00%	
4205	61100	5800	308	100	Miscellaneous	$ (590)	$ -	$ 466	$ 7,300		$ (7,300)	-100.00%	
4205	61100	6000	308	100	Materials & Supplies	$ 36,791	$ 38,616	$ 55,622	$ 71,578	$ 38,000	$ (33,578)	-46.91%	
4205	61100	6002	308	100	Food Supplies						$ -	0.00%	
4205	61100	6012	308	100	Books & Subscriptions						$ -	0.00%	
4205	61100	6025	308	100	Computer Supplies	$ 1,016	$ 1,668	$ 5,126	$ 4,100	$ 1,600	$ (2,500)	-60.98%	
4205	61100	6030	308	100	Instructional Material						$ -	0.00%	
4205	61100	6040	308	100	Software/Online Content						$ -	0.00%	
4205	61100	6050	308	100	Computer Hardware	$ 3,350	$ -	$ -	$ 1,955		$ (1,955)	-100.00%	
4205	61100	8201	308	100	Capital Outlay-Machinery & Equipment A	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 93,753	$ 88,760	$ 111,882	$ 139,433	$ 90,000	$ (49,433)	-35.45%	
Instruction - Special													
Salaries													
4205	61100	1120	308	200	Instructional	$ 687,960	$ 729,344	$ 727,572	$ 805,181	$ 839,648	$ 34,467	4.28%	
4205	61100	1151	308	200	Instructional Assistant	$ 81,349	$ 88,610	$ 67,168	$ 95,189	$ 108,945	$ 13,756	14.45%	
4205	61100	1660	308	200	Bonus	$ 155	$ -	$ 19,875	$ -		$ -	0.00%	
4205	61100	1800	308	200	Payouts	$ -	$ -	$ -	$ 6,000	$ 6,000	$ -	0.00%	
					Subtotal	$ 769,463	$ 817,954	$ 814,614	$ 900,370	$ 954,593	$ 54,223	6.02%	
Benefits													
4205	61100	2100	308	200	FICA	$ 56,896	$ 59,907	$ 59,972	$ 68,888	$ 73,026	$ 4,138	6.01%	7.65%
4205	61100	2210	308	200	VRS - Plan 1 & 2	$ 71,986	$ 71,257	$ 75,848	$ 104,631	$ 158,653	$ 54,023	51.63%	16.62%
4205	61100	2220	308	200	VRS - Hybrid Plan	$ 48,094	$ 56,673	$ 52,084	$ 45,019	$ -	$ (45,019)	-100.00%	0.00%
4205	61100	2212	308	200	VRS - Retiree Health Ins	$ 9,226	$ 9,791	$ 9,305	$ 10,905	$ 11,551	$ 646	5.92%	1.21%
4205	61100	2310	308	200	HMP	$ 171,720	$ 178,524	$ 185,652	$ 215,340	$ 154,504	$ (60,836)	-28.25%	11036 per employee
4205	61100	2400	308	200	Group Life Insurance	$ 10,071	$ 10,687	$ 10,304	$ 13,874	$ 14,701	$ 827	5.96%	1.54%
4205	61100	2510	308	200	Disability Ins	$ 799	$ 855	$ 805	$ 363	$ 382	$ 19	5.19%	0.04%
4205	61100	2720	308	200	Workers Comp.	$ 1,996	$ 2,057	$ 20,632	$ 2,531	$ 2,673	$ 142	5.60%	0.28%
					Subtotal	$ 370,788	$ 389,752	$ 414,602	$ 467,550	$ 415,490	$ (52,060)	-11.13%	
Other Expenditures													
4205	61100	3000	308	200	Purchased Services	$ 1,036	$ 445	$ -	$ -	$ 740	$ 740	100.00%	
4205	61100	5500	308	200	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5510	308	200	Mileage (local only)						$ -	0.00%	
4205	61100	6000	308	200	Materials & Supplies	$ 361	$ 2,201	$ 2,120	$ -	$ 1,500	$ 1,500	100.00%	
4205	61100	6025	308	200	Computer Supplies	$ 753	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6050	308	200	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
					Subtotal	$ 2,151	$ 2,645	$ 2,120	$ -	$ 2,240	$ 2,240	100.00%	
Career and Technical Education													
Salaries													
4205	61100	1120	308	300	Instructional	$ 634,947	$ 715,521	$ 674,066	$ 707,814	$ 809,442	$ 101,628	14.36%	
4205	61100	1660	308	300	Bonus	$ 155	$ -	$ 12,583	$ -		$ -	0.00%	
					Subtotal	$ 634,947	$ 715,521	$ 686,649	$ 707,814	$ 809,442	$ 101,628	14.36%	
Benefits													
4205	61100	2100	308	300	FICA	$ 46,989	$ 52,764	$ 50,571	$ 54,152	$ 61,922	$ 7,770	14.35%	7.65%
4205	61100	2210	308	300	VRS - Plan 1 & 2	$ 57,479	$ 68,717	$ 63,881	$ 82,253	$ 134,529	$ 52,276	63.55%	16.62%
4205	61100	2220	308	300	VRS - Hybrid Plan	$ 40,599	$ 43,478	$ 46,084	$ 35,391	$ -	$ (35,391)	-100.00%	0.00%
4205	61100	2212	308	300	VRS - Retiree Health Ins	$ 7,506	$ 8,586	$ 8,006	$ 8,570	$ 9,794	$ 1,224	14.29%	1.21%
4205	61100	2310	308	300	HMP	$ 104,940	$ 109,098	$ 113,454	$ 118,437	$ 110,360	$ (8,077)	-6.82%	11036 per employee
4205	61100	2400	308	300	Group Life Insurance	$ 8,194	$ 9,374	$ 8,866	$ 10,906	$ 12,465	$ 1,559	14.30%	1.54%
4205	61100	2510	308	300	Disability Ins	$ 579	$ 660	$ 660	$ 282	$ 324	$ 42	14.81%	0.04%
4205	61100	2720	308	300	Workers Comp.	$ 1,648	$ 1,801	$ 1,750	$ 1,989	$ 2,266	$ 277	13.95%	0.28%
					Subtotal	$ 267,933	$ 294,477	$ 293,271	$ 311,980	$ 331,661	$ 19,681	6.31%	
Athletics													
Salaries													
4205	61100	1110	308	500	Administrative	$ 90,480	$ 89,950	$ 90,392	$ 89,264	$ 108,913	$ 19,649	22.01%	
4205	61100	1120	308	500	Instructional	$ 55,415	$ 60,007	$ 59,134	$ 66,814	$ 56,862	$ (9,952)	-14.90%	
4205	61100	1150	308	500	Clerical	$ 150	$ 1,250	$ 1,209	$ -		$ -	0.00%	
4205	61100	1620	308	500	Supplements	$ 137,644	$ 133,362	$ 105,610	$ 133,715	$ 133,715	$ -	0.00%	
4205	61100	1660	308	500	Bonus			$ 2,487			$ -	0.00%	
					Subtotal	$ 283,689	$ 284,569	$ 258,831	$ 289,793	$ 299,490	$ 9,697	3.35%	
Benefits													
4205	61100	2100	308	500	FICA	$ 21,272	$ 21,341	$ 19,419	$ 22,171	$ 22,911	$ 740	3.34%	7.65%
4205	61100	2210	308	500	VRS - Plan 1 & 2	$ 22,899	$ 23,547	$ 20,642	$ 11,451	$ 26,240	$ 14,789	129.14%	16.62%
4205	61100	2220	308	500	VRS - Hybrid Plan	$ -	$ -	$ 3,802	$ 14,490	$ -	$ (14,490)	-100.00%	0.00%
4205	61100	2212	308	500	VRS - Retiree Health Ins	$ 1,752	$ 1,800	$ 1,772	$ 1,890	$ 1,910	$ 20	1.06%	1.21%
4205	61100	2310	308	500	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 22,072	$ 538	2.50%	11036 per employee
4205	61100	2400	308	500	Group Life Insurance	$ 1,913	$ 1,966	$ 1,962	$ 2,404	$ 2,431	$ 27	1.12%	1.54%
4205	61100	2510	308	500	Disability Ins	$ -	$ -	$ 61	$ 63	$ 63	$ -	0.00%	0.04%
4205	61100	2720	308	500	Workers Comp.	$ 830	$ 753	$ 763	$ 813	$ 839	$ 26	3.15%	0.28%
					Subtotal	$ 67,747	$ 69,243	$ 69,049	$ 74,816	$ 76,466	$ 1,650	2.20%	
Other Expenditures													
4205	61100	3000	308	500	Purchased Services	$ 50,779	$ 28,008	$ 32,454	$ 37,500	$ 31,000	$ (6,500)	-17.33%	
4205	61100	3520	308	500	Organizational Memberships						$ -	0.00%	
4205	61100	5400	308	500	Leases & Rentals-Copiers	$ -	$ -	$ 5,581	$ -		$ -	0.00%	
4205	61100	5401	308	500	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	308	500	Travel	$ 1,681	$ 799	$ -	$ -	$ 1,200	$ 1,200	100.00%	
4205	61100	5510	308	500	Mileage (local only)						$ -	0.00%	
4205	61100	5800	308	500	Miscellaneous	$ 5,350	$ 4,110	$ 7,045	$ 4,200	$ 5,500	$ 1,300	30.95%	
4205	61100	6000	308	500	Materials & Supplies	$ 9,403	$ 8,949	$ 12,572	$ 9,696	$ 8,000	$ (1,696)	-17.49%	8397.6
					Subtotal	$ 67,213	$ 41,866	$ 57,652	$ 51,396	$ 45,700	$ (5,696)	-11.08%	
Guidance Services													
Salaries													
4205	61210	1110	308	100	Administrative	$ 82,882	$ 67,099	$ 71,010	$ 70,630	$ 81,001	$ 10,371	14.68%	
4205	61210	1120	308	100	Instructional	$ 235,827	$ 251,243	$ 248,580	$ 249,552	$ 291,613	$ 42,061	16.85%	
4205	61210	1150	308	100	Clerical	$ 99,695	$ 86,471	$ 90,118	$ 89,120	$ 102,598	$ 13,478	15.12%	
4205	61210	1660	308	100	Bonus	$ 155	$ -	$ 10,579	$ -		$ -	0.00%	
4205	61210	1800	308	100	Payouts	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 418,559	$ 404,812	$ 420,287	$ 409,302	$ 475,212	$ 65,910	16.10%	
Benefits													
4205	61210	2100	308	100	FICA	$ 30,488	$ 30,192	$ 31,407	$ 31,316	$ 36,354	$ 5,038	16.09%	7.65%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61210	2210	308	100	VRS - Plan 1 & 2	$ 29,792	$ 17,929	$ 20,960	$ 47,564	$ 78,980	$ 31,416	66.05%	16.62%
4205	61210	2220	308	100	VRS - Hybrid Plan	$ 36,297	$ 45,698	$ 47,856	$ 20,465	$ -	$ (20,465)	-100.00%	0.00%
4205	61210	2212	308	100	VRS - Retiree Health Ins	$ 5,020	$ 4,862	$ 4,995	$ 4,957	$ 5,750	$ 793	16.00%	1.21%
4205	61210	2310	308	100	HMP	$ 76,320	$ 79,344	$ 82,512	$ 86,136	$ 55,180	$ (30,956)	-35.94%	11036 per employee
4205	61210	2400	308	100	Group Life Insurance	$ 5,482	$ 5,992	$ 5,533	$ 6,306	$ 7,318	$ 1,012	16.05%	1.54%
4205	61210	2510	308	100	Disability Ins	$ 621	$ 697	$ 685	$ 164	$ 190	$ 26	15.91%	0.04%
4205	61210	2720	308	100	Workers Comp.	$ 1,089	$ 1,017	$ 1,505	$ 1,151	$ 1,331	$ 180	15.60%	0.28%
					Subtotal	$ 185,108	$ 185,732	$ 195,453	$ 198,059	$ 185,103	$ (12,956)	-6.54%	
Other Expenditures													
4205	61210	3000	308	100	Purchased Services	$ 155	$ -	$ 37	$ -		$ -	0.00%	
4205	61210	6000	308	100	Materials & Supplies	$ 592	$ 584	$ 1,173	$ 1,567	$ 750	$ (817)	-52.14%	
4205	61210	6025	308	100	Computer Supplies	$ 787	$ 256	$ 223	$ -	$ 240	$ 240	100.00%	
					Subtotal	$ 1,534	$ 839	$ 1,432	$ 1,567	$ 990	$ (577)	-36.82%	
Library Services													
Salaries													
4205	61322	1122	308	100	Librarian	$ 109,081	$ 122,427	$ 122,902	$ 122,428	$ 146,143	$ 23,715	19.37%	
4205	61322	1150	308	100	Clerical	$ 19,823	$ 23,586	$ 23,923	$ 23,586	$ 25,414	$ 1,828	7.75%	
4205	61322	1650	308	100	National Board Certification	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61322	1660	308	100	Bonus	$ 155	$ -	$ 4,018	$ -		$ -	0.00%	
4205	61322	1800	308	100	Payouts	$ -	$ -	$ 98	$ -		$ -	0.00%	
					Subtotal	$ 129,058	$ 146,013	$ 150,942	$ 146,014	$ 171,557	$ 25,543	17.49%	
Benefits													
4205	61322	2100	308	100	FICA	$ 9,794	$ 11,130	$ 11,521	$ 11,172	$ 13,124	$ 1,952	17.47%	7.65%
4205	61322	2210	308	100	VRS - Plan 1 & 2	$ 18,031	$ 19,197	$ 20,347	$ 16,968	$ 28,513	$ 11,544	68.04%	16.62%
4205	61322	2220	308	100	VRS - Hybrid Plan	$ 2,567	$ 3,698	$ 3,920	$ 7,301	$ -	$ (7,301)	-100.00%	0.00%
4205	61322	2212	308	100	VRS - Retiree Health Ins	$ 1,576	$ 1,752	$ 1,767	$ 1,768	$ 2,076	$ 308	17.41%	1.21%
4205	61322	2310	308	100	HMP	$ 28,620	$ 29,754	$ 30,942	$ 32,301	$ 11,036	$ (21,265)	-65.83%	11036 per employee
4205	61322	2400	308	100	Group Life Insurance	$ 1,721	$ 1,913	$ 1,957	$ 2,250	$ 2,642	$ 392	17.42%	1.54%
4205	61322	2510	308	100	Disability Ins	$ 45	$ 56	$ 56	$ 58	$ 69	$ 11	18.32%	0.04%
4205	61322	2720	308	100	Workers Comp.	$ 334	$ 368	$ 381	$ 411	$ 480	$ 69	16.88%	0.28%
					Subtotal	$ 62,688	$ 67,868	$ 70,891	$ 72,229	$ 57,940	$ (14,289)	-19.78%	
Other Expenditures													
4205	61322	5401	308	100	Leases & Rentals-Other	$ 174	$ -	$ -	$ -		$ -	0.00%	
4205	61322	6000	308	100	Materials & Supplies	$ 11,805	$ 10,048	$ 12,773	$ 12,773	$ 13,500	$ 727	5.69%	
					Subtotal	$ 11,978	$ 10,048	$ 12,773	$ 12,773	$ 13,500	$ 727	5.69%	
Office of the Principal													
Salaries													
4205	61410	1126	308	100	Principal	$ 115,324	$ 118,572	$ 118,301	$ 117,668	$ 135,619	$ 17,951	15.26%	
4205	61410	1127	308	100	Assistant Principal	$ 259,762	$ 249,401	$ 246,149	$ 247,498	$ 288,533	$ 41,035	16.58%	
4205	61410	1150	308	100	Clerical	$ 202,588	$ 206,529	$ 189,754	$ 205,150	$ 210,044	$ 4,894	2.39%	
4205	61410	1660	308	100	Bonus	$ 387	$ -	$ 11,838	$ -		$ -	0.00%	
4205	61410	1800	308	100	Payouts	$ -	$ -	$ 5,755	$ -		$ -	0.00%	
					Subtotal	$ 578,061	$ 574,502	$ 571,796	$ 570,316	$ 634,196	$ 63,880	11.20%	
Benefits													
4205	61410	2100	308	100	FICA	$ 41,556	$ 41,905	$ 41,458	$ 43,633	$ 48,516	$ 4,883	11.19%	7.65%
4205	61410	2210	308	100	VRS - Plan 1 & 2	$ 90,697	$ 90,289	$ 90,465	$ 66,275	$ 105,403	$ 39,128	59.04%	16.62%
4205	61410	2220	308	100	VRS - Hybrid Plan	$ -	$ -	$ 1,399	$ 28,516	$ -	$ (28,516)	-100.00%	0.00%
4205	61410	2212	308	100	VRS - Retiree Health Ins	$ 6,941	$ 6,900	$ 6,688	$ 6,906	$ 7,674	$ 768	11.12%	1.21%
4205	61410	2310	308	100	HMP	$ 85,860	$ 89,262	$ 92,826	$ 96,903	$ 99,324	$ 2,421	2.50%	11036 per employee
4205	61410	2400	308	100	Group Life Insurance	$ 7,577	$ 7,590	$ 7,407	$ 8,788	$ 9,767	$ 979	11.14%	1.54%
4205	61410	2510	308	100	Disability Ins	$ -	$ -	$ 20	$ 227	$ 254	$ 27	11.75%	0.04%
4205	61410	2720	308	100	Workers Comp.	$ 1,506	$ 1,441	$ 1,443	$ 1,602	$ 1,776	$ 174	10.85%	0.28%
					Subtotal	$ 234,137	$ 237,387	$ 241,706	$ 252,850	$ 272,713	$ 19,863	7.86%	
Other Expenditures													

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61410	3000	308	100	Purchased Services	$ 14,000	$ 10,822	$ 11,568	$ 14,000	$ 11,000	$ (3,000)	-21.43%	
4205	61410	3500	308	100	Printing & Binding						$ -	0.00%	
4205	61410	3520	308	100	Organizational Memberships						$ -	0.00%	
4205	61410	5210	308	100	Postal Services						$ -	0.00%	
4205	61410	5500	308	100	Travel	$ -	$ 338	$ -	$ 282	$ 3,000	$ 2,718	963.83%	
4205	61410	5500	308	100	Mileage (local only)						$ -	0.00%	
4205	61410	5800	308	100	Miscellaneous	$ 2,715	$ 2,570	$ 2,400	$ 2,400	$ 2,500	$ 100	4.17%	
4205	61410	6000	308	100	Materials & Supplies	$ 5,763	$ -	$ 149	$ -		$ -	0.00%	
4205	61410	6002	308	100	Food Supplies						$ -	0.00%	
4205	61410	6012	308	100	Books & Subscriptions						$ -	0.00%	
					Subtotal	$ 22,478	$ 13,730	$ 14,118	$ 16,682	$ 16,500	$ (182)	-1.09%	
Health Services													
Salaries													
4205	62220	1131	308	000	School Nurse	$ 43,313	$ 43,813	$ 43,813	$ 43,814	$ 53,103	$ 9,289	21.20%	
4205	62220	1660	308	000	Bonus			$ 1,461			$ -	0.00%	
					Subtotal	$ 43,313	$ 43,813	$ 45,274	$ 43,814	$ 53,103	$ 9,289	21.20%	
Benefits													
4205	62220	2100	308	000	FICA	$ 3,247	$ 3,285	$ 3,395	$ 3,352	$ 4,062	$ 710	21.19%	7.65%
4205	62220	2210	308	000	VRS - Plan 1 & 2	$ 6,792	$ 6,870	$ 7,282	$ 5,091	$ 8,826	$ 3,734	73.35%	16.62%
4205	62220	2220	308	000	VRS - Hybrid Plan	$ -	$ -	$ -	$ 2,191	$ -	$ (2,191)	-100.00%	0.00%
4205	62220	2212	308	000	VRS - Retiree Health Ins	$ 520	$ 526	$ 531	$ 531	$ 643	$ 112	21.01%	1.21%
4205	62220	2310	308	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	62220	2400	308	000	Group Life Insurance	$ 567	$ 574	$ 587	$ 675	$ 818	$ 143	21.15%	1.54%
4205	62220	2510	308	000	Disability Ins	$ -	$ -	$ -	$ 18	$ 21	$ 3	18.01%	0.04%
4205	62220	2720	308	000	Workers Comp.	$ 112	$ 110	$ 114	$ 123	$ 149	$ 26	20.88%	0.28%
					Subtotal	$ 20,778	$ 21,283	$ 22,223	$ 22,748	$ 25,554	$ 2,806	12.34%	
Other Expenditures													
4205	62220	6000	308	000	Materials & Supplies	$ 825	$ -	$ 1,194	$ 1,567	$ 875	$ (692)	-44.16%	
4205	62220	6025	308	000	Computer Supplies	$ 250	$ -	$ 317	$ -	$ 250	$ 250	100.00%	
4205	62220	6050	308	000	Computer Hardware	$ 259	$ -	$ -	$ -	$ 100	$ 100	100.00%	
					Subtotal	$ 1,334	$ -	$ 1,511	$ 1,567	$ 1,225	$ (342)	-21.83%	
Facilities Services													
Salaries													
4205	64200	1180	308	000	Laborer	$ 291,820	$ 286,597	$ 237,582	$ 242,885	$ 293,973	$ 51,088	21.03%	
4205	64200	1201	308	000	Overtime	$ 5,421	$ 2,133	$ 500	$ 4,060	$ 4,060	$ -	0.00%	
4205	64200	1660	308	000	Bonus			$ 10,261			$ -	0.00%	
					Subtotal	$ 297,240	$ 288,730	$ 248,342	$ 246,945	$ 298,033	$ 51,088	20.69%	
Benefits													
4205	64200	2100	308	000	FICA	$ 21,136	$ 20,772	$ 17,946	$ 18,897	$ 22,800	$ 3,903	20.65%	7.65%
4205	64200	2210	308	000	VRS - Plan 1 & 2	$ 9,081	$ 8,555	$ 7,929	$ 4,902	$ 20,872	$ 15,970	325.81%	7.10%
4205	62220	2212	308	000	VRS - Retiree Health Ins			$ 1,229		$ 2,322	$ 2,322	100.00%	0.79%
4205	64200	2220	308	000	VRS - Hybrid Plan	$ 4,610	$ 5,035	$ 4,038	$ 12,347	$ -	$ (12,347)	-100.00%	0.00%
4205	64200	2310	308	000	HMP	$ 95,400	$ 99,180	$ 103,140	$ 86,136	$ 77,252	$ (8,884)	-10.31%	11036 per employee
4205	64200	2400	308	000	Group Life Insurance	$ 3,800	$ 3,766	$ 3,151	$ 3,745	$ 4,527	$ 782	20.88%	1.54%
4205	64200	2510	308	000	Disability Ins	$ 575	$ 562	$ 419	$ 388	$ 371	$ (17)	-4.38%	0.16%
4205	64200	2720	308	000	Workers Comp.	$ 10,435	$ 10,990	$ 8,815	$ 6,154	$ 11,700	$ 5,546	90.12%	3.98%
					Subtotal	$ 145,037	$ 148,859	$ 146,668	$ 132,569	$ 139,844	$ 7,275	5.49%	
Other Expenditures													
4205	64200	3000	308	000	Purchased Services	$ -	$ 2,478	$ 103,938	$ -	$ -	$ -	0.00%	
4205	64200	5100	308	000	Utilities	$ 420,033	$ 342,900	$ 315,517	$ 280,104	$ 360,000	$ 79,896	28.52%	Adjust for ESCO payment
					Subtotal	$ 420,033	$ 345,378	$ 419,454	$ 280,104	$ 360,000	$ 79,896	28.52%	
Security Services													
Salaries													
4205	64600	1142	308	000	Security	$ 34,712	$ 33,422	$ 35,583	$ 33,424	$ 36,848	$ 3,424	10.24%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
					Subtotal	$ 34,712	$ 33,422	$ 35,583	$ 33,424	$ 36,848	$ 3,424	10.24%	
Benefits													
4205	64600	2100	308	000	FICA	$ 2,656	$ 2,550	$ 2,666	$ 2,557	$ 2,819	$ 262	10.24%	7.65%
4205	64600	2310	308	000	HMP	$ -	$ 9,918	$ 10,314	$ 10,767	$ -	$ (10,767)	-100.00%	$10,767 per FT employee
4205	64600	2720	308	000	Workers Comp.	$ 85	$ 84	$ 89	$ 94	$ 103	$ 9	9.76%	0.28%
					Subtotal	$ 2,741	$ 12,552	$ 13,069	$ 13,418	$ 2,922	$ (10,496)	-78.22%	
Other Expenditures													
4205	64600	3000	308	000	Purchased Services	$ -	$ -	$ 250	$ 500	$ -	$ (500)	-100.00%	
4205	64600	5500	308	000	Travel	$ -	$ -	$ -	$ 250	$ -	$ (250)	-100.00%	
4205	64600	6000	308	000	Materials & Supplies	$ -	$ -	$ -	$ 500	$ -	$ (500)	-100.00%	
					Subtotal	$ -	$ -	$ 250	$ 1,250	$ -	$ (1,250)	-100.00%	
					Total	***$ 10,053,177***	***$ 10,477,326***	***$ 10,679,333***	***$ 10,641,060***	***$ 11,435,785***	**$ 794,725**	**7.47%**	

LIBERTY HIGH

Each schools' Other Expenditure budgets were held harmless for FY22. - Estimated enrollment 1309

Instruction - Regular

Salaries													
4205	61100	1120	306	100	Instructional	$ 3,351,248	$ 3,664,432	$ 3,617,488	$ 3,378,193	$ 3,945,483	$ 567,290	16.79%	
4205	61100	1151	306	100	Instructional Assistant	$ 59,845	$ 40,665	$ 37,142	$ 44,364	$ 99,503	$ 55,139	124.29%	
4205	61100	1620	306	100	Supplements	$ 72,417	$ 85,682	$ 63,554	$ 97,478	$ 97,478	$ -	0.00%	
4205	61100	1660	306	100	Bonus	$ 1,084	$ -	$ 89,000	$ -		$ -	0.00%	
					Subtotal	$ 3,484,593	$ 3,790,779	$ 3,807,184	$ 3,520,035	$ 4,142,464	$ 622,429	17.68%	
Benefits													
4205	61100	2100	306	100	FICA	$ 257,136	$ 279,936	$ 279,698	$ 287,287	$ 316,898	$ 29,611	10.31%	7.65%
4205	61100	2210	306	100	VRS - Plan 1 & 2	$ 371,535	$ 377,897	$ 366,540	$ 431,901	$ 672,277	$ 240,376	55.66%	16.62%
4205	61100	2220	306	100	VRS - Hybrid Plan	$ 150,210	$ 186,741	$ 220,097	$ 176,002	$ -	$ (176,002)	-100.00%	0.00%
4205	61100	2212	306	100	VRS - Retiree Health Ins	$ 39,935	$ 43,221	$ 42,710	$ 44,294	$ 48,944	$ 4,650	10.50%	1.21%
4205	61100	2310	306	100	HMP	$ 658,260	$ 566,260	$ 701,352	$ 721,389	$ 606,980	$ (114,409)	-15.86%	11036 per employee
4205	61100	2400	306	100	Group Life Insurance	$ 43,599	$ 47,183	$ 47,298	$ 56,356	$ 62,293	$ 5,937	10.53%	1.54%
4205	61100	2510	306	100	Disability Ins	$ 2,520	$ 2,809	$ 3,143	$ 1,462	$ 1,618	$ 156	10.67%	0.04%
4205	61100	2720	306	100	Workers Comp.	$ 12,031	$ 12,592	$ 12,563	$ 10,548	$ 11,599	$ 1,051	9.96%	0.28%
					Subtotal	$ 1,535,225	$ 1,516,639	$ 1,673,402	$ 1,729,239	$ 1,720,609	$ (8,630)	-0.50%	
Other Expenditures													
4205	61100	3000	306	100	Purchased Services	$ 3,923	$ 1,853	$ 3,997	$ 6,000	$ 3,200	$ (2,800)	-46.67%	
4205	61100	3500	306	100	Printing & Binding						$ -	0.00%	
4205	61100	3520	306	100	Organizational Memberships						$ -	0.00%	
4205	61100	5400	306	100	Leases & Rentals-Copiers	$ 26,573	$ 27,466	$ 27,201	$ 30,000	$ 27,200	$ (2,800)	-9.33%	
4205	61100	5401	306	100	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5510	306	100	Mileage (local only)						$ -	0.00%	
4205	61100	5800	306	100	Miscellaneous	$ -	$ 50	$ -	$ -		$ -	0.00%	
4205	61100	6000	306	100	Materials & Supplies	$ 30,570	$ 35,632	$ 62,177	$ 92,713	$ 35,000	$ (57,713)	-62.25%	
4205	61100	6002	306	100	Food Supplies						$ -	0.00%	
4205	61100	6012	306	100	Books & Subscriptions						$ -	0.00%	
4205	61100	6025	306	100	Computer Supplies	$ 2,056	$ 2,038	$ 3,324	$ 8,000	$ 2,000	$ (6,000)	-75.00%	
4205	61100	6030	306	100	Instructional Material						$ -	0.00%	
4205	61100	6040	306	100	Software/Online Content						$ -	0.00%	
4205	61100	6050	306	100	Computer Hardware	$ 3,992	$ 229	$ 904	$ 12,458	$ 500	$ (11,958)	-95.99%	
					Subtotal	$ 67,114	$ 67,269	$ 97,602	$ 149,171	$ 67,900	$ (81,271)	-54.48%	

Second Language Instruction

Salaries													
4205	61100	1120	306	190	Instructional	$ 94,230	$ 105,564	$ 90	$ -		$ -	0.00%	
4205	61100	1660	306	190	Bonus	$ 77	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 94,307	$ 105,564	$ 90	$ -		$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
Benefits													
4205	61100	2100	306	190	FICA	$ 6,946	$ 7,429	$ 6	$ -		$ -	0.00%	7.65%
4205	61100	2210	306	190	VRS - Plan 1 & 2	$ -	$ 8,165	$ 18	$ -		$ -	0.00%	16.62%
4205	61100	2220	306	190	VRS - Hybrid Plan	$ 14,775	$ 7,883		$ -		$ -	0.00%	0.00%
4205	61100	2212	306	190	VRS - Retiree Health Ins	$ 1,131	$ 1,228	$ 1	$ -		$ -	0.00%	1.21%
4205	61100	2310	306	190	HMP	$ 19,080	$ 19,836	$ 20,628	$ -		$ -	0.00%	11036 per employee
4205	61100	2400	306	190	Group Life Insurance	$ 1,234	$ 1,341	$ 1	$ -		$ -	0.00%	1.54%
4205	61100	2510	306	190	Disability Ins	$ 245	$ 120	$ -	$ -		$ -	0.00%	0.04%
4205	61100	2720	306	190	Workers Comp.	$ 244	$ 270	$ 0	$ -		$ -	0.00%	0.28%
					Subtotal	$ 43,655	$ 46,272	$ 20,656	$ -		$ -	0.00%	
Instruction - Special													
Salaries													
4205	61100	1120	306	200	Instructional	$ 927,196	$ 1,018,424	$ 937,037	$ 985,249	$ 1,107,839	$ 122,590	12.44%	
4205	61100	1151	306	200	Instructional Assistant	$ 224,205	$ 233,383	$ 203,612	$ 194,046	$ 242,653	$ 48,607	25.05%	
4205	61100	1660	306	200	Bonus	$ 464	$ -	$ 33,299	$ -		$ -	0.00%	
4205	61100	1800	306	200	Payouts	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 1,151,865	$ 1,251,807	$ 1,173,948	$ 1,179,295	$ 1,350,492	$ 171,197	14.52%	
Benefits													
4205	61100	2100	306	200	FICA	$ 83,535	$ 91,223	$ 85,782	$ 90,233	$ 103,313	$ 13,080	14.50%	7.65%
4205	61100	2210	306	200	VRS - Plan 1 & 2	$ 128,950	$ 146,379	$ 128,510	$ 137,045	$ 224,452	$ 87,407	63.78%	16.62%
4205	61100	2220	306	200	VRS - Hybrid Plan	$ 51,077	$ 49,694	$ 59,078	$ 58,965	$ -	$ (58,965)	-100.00%	0.00%
4205	61100	2212	306	200	VRS - Retiree Health Ins	$ 13,778	$ 15,006	$ 13,648	$ 14,281	$ 16,341	$ 2,060	14.42%	1.21%
4205	61100	2310	306	200	HMP	$ 257,580	$ 267,786	$ 278,478	$ 290,709	$ 231,756	$ (58,953)	-20.28%	11036 per employee
4205	61100	2400	306	200	Group Life Insurance	$ 15,041	$ 16,381	$ 15,115	$ 18,173	$ 20,798	$ 2,625	14.44%	1.54%
4205	61100	2510	306	200	Disability Ins	$ 852	$ 748	$ 843	$ 474	$ 540	$ 66	13.97%	0.04%
4205	61100	2720	306	200	Workers Comp.	$ 2,986	$ 3,151	$ 2,959	$ 3,319	$ 3,781	$ 462	13.93%	0.28%
					Subtotal	$ 553,798	$ 590,367	$ 584,412	$ 613,199	$ 600,981	$ (12,218)	-1.99%	
Other Expenditures													
4205	61100	3000	306	200	Purchased Services	$ 315	$ 405	$ 392	$ -	$ 350	$ 350	100.00%	
4205	61100	5500	306	200	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6000	306	200	Materials & Supplies	$ 2,376	$ 2,103	$ 1,814	$ -	$ 2,000	$ 2,000	100.00%	
4205	61100	6025	306	200	Computer Supplies	$ 944	$ 592	$ 1,433	$ -	$ 1,000	$ 1,000	100.00%	
4205	61100	6050	306	200	Computer Hardware	$ 90	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 3,724	$ 3,100	$ 3,639	$ -	$ 3,350	$ 3,350	100.00%	
Career and Technical Education													
Salaries													
4205	61100	1120	306	300	Instructional	$ 853,419	$ 976,516	$ 903,627	$ 874,792	$ 983,161	$ 108,369	12.39%	
4205	61100	1660	306	300	Bonus	$ 929	$ -	$ 19,737	$ -		$ -	0.00%	
					Subtotal	$ 853,419	$ 976,516	$ 923,364	$ 874,792	$ 983,161	$ 108,369	12.39%	
Benefits													
4205	61100	2100	306	300	FICA	$ 64,052	$ 74,114	$ 69,389	$ 66,929	$ 75,212	$ 8,283	12.38%	7.65%
4205	61100	2210	306	300	VRS - Plan 1 & 2	$ 116,914	$ 129,979	$ 101,316	$ 101,659	$ 163,401	$ 61,742	60.73%	16.62%
4205	61100	2220	306	300	VRS - Hybrid Plan	$ 16,682	$ 18,423	$ 44,073	$ 43,740	$ -	$ (43,740)	-100.00%	0.00%
4205	61100	2212	306	300	VRS - Retiree Health Ins	$ 10,224	$ 11,357	$ 20,585	$ 10,592	$ 11,896	$ 1,304	12.31%	1.21%
4205	61100	2310	306	300	HMP	$ 133,560	$ 138,852	$ 144,396	$ 150,738	$ 121,396	$ (29,342)	-19.47%	11036 per employee
4205	61100	2400	306	300	Group Life Insurance	$ 11,162	$ 12,399	$ 11,722	$ 13,479	$ 15,141	$ 1,662	12.33%	1.54%
4205	61100	2510	306	300	Disability Ins	$ 283	$ 280	$ 617	$ 351	$ 393	$ 42	12.04%	0.04%
4205	61100	2720	306	300	Workers Comp.	$ 2,222	$ 2,468	$ 2,341	$ 2,455	$ 2,753	$ 298	12.13%	0.28%
					Subtotal	$ 355,100	$ 387,872	$ 394,438	$ 389,943	$ 390,192	$ 249	0.06%	
Athletics													
Salaries													
4205	61100	1110	306	500	Administrative	$ 81,895	$ 81,462	$ 81,275	$ 80,840	$ 97,982	$ 17,142	21.20%	
4205	61100	1120	306	500	Instructional	$ 54,593	$ 58,246	$ 66,046	$ 58,246	$ 68,619	$ 10,373	17.81%	
4205	61100	1150	306	500	Clerical	$ -	$ 8,235	$ -	$ -		$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	1620	306	500	Supplements	$ 132,510	$ 123,763	$ 109,190	$ 133,715	$ 133,715	$ -	0.00%	
					Subtotal	$ 268,997	$ 271,706	$ 256,511	$ 272,801	$ 300,316	$ 27,515	10.09%	
Benefits													
4205	61100	2100	306	500	FICA	$ 19,922	$ 20,128	$ 19,114	$ 20,871	$ 22,974	$ 2,103	10.08%	7.65%
4205	61100	2210	306	500	VRS - Plan 1 & 2	$ 21,422	$ 21,936	$ 23,195	$ 9,477	$ 24,272	$ 14,795	156.12%	16.62%
4205	61100	2220	306	500	VRS - Hybrid Plan	$ -	$ -	$ -	$ 13,640	$ -	$ (13,640)	-100.00%	0.00%
4205	61100	2212	306	500	VRS - Retiree Health Ins	$ 1,639	$ 1,677	$ 1,689	$ 1,684	$ 1,767	$ 83	4.93%	1.21%
4205	61100	2310	306	500	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 11,036	$ (10,498)	-48.75%	11036 per employee
4205	61100	2400	306	500	Group Life Insurance	$ 1,790	$ 1,832	$ 1,870	$ 2,142	$ 2,249	$ 107	5.00%	1.54%
4205	61100	2510	306	500	Disability Ins	$ -	$ -	$ -	$ 55	$ 58	$ 3	5.45%	0.04%
4205	61100	2720	306	500	Workers Comp.	$ 738	$ 858	$ 660	$ 766	$ 841	$ 75	9.78%	0.28%
					Subtotal	$ 64,591	$ 66,267	$ 67,156	$ 70,169	$ 63,197	$ (6,972)	-9.94%	
Other Expenditures													
4205	61100	3000	306	500	Purchased Services	$ 45,550	$ 34,921	$ 18,203	$ 37,500	$ 30,000	$ (7,500)	-20.00%	
4205	61100	5800	306	500	Miscellaneous	$ 3,967	$ 3,895	$ 6,060	$ 4,200	$ 4,600	$ 400	9.52%	
4205	61100	6000	306	500	Materials & Supplies	$ 9,600	$ 7,577	$ 34,714	$ 9,696	$ 10,000	$ 304	3.14%	
4205	61100	6025	306	500	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 59,117	$ 46,393	$ 58,977	$ 51,396	$ 44,600	$ (6,796)	-13.22%	
Guidance Services													
Salaries													
4205	61210	1110	306	100	Administrative	$ 77,792	$ 78,907	$ 81,226	$ 78,305	$ 89,770	$ 11,465	14.64%	
4205	61210	1120	306	100	Instructional	$ 228,434	$ 258,174	$ 257,144	$ 257,499	$ 268,574	$ 11,075	4.30%	
4205	61210	1150	306	100	Clerical	$ 100,263	$ 102,342	$ 102,182	$ 101,790	$ 112,220	$ 10,430	10.25%	
4205	61210	1660	306	100	Bonus	$ 851	$ -	$ 9,622	$ -		$ -	0.00%	
4205	61210	1800	306	100	Payouts	$ -	$ -	$ -	$ 10,000	$ 10,000	$ -	0.00%	
					Subtotal	$ 406,489	$ 439,423	$ 450,174	$ 437,594	$ 480,564	$ 42,970	9.82%	
Benefits													
4205	61210	2100	306	100	FICA	$ 29,122	$ 31,612	$ 32,140	$ 33,481	$ 36,763	$ 3,282	9.80%	7.65%
4205	61210	2210	306	100	VRS - Plan 1 & 2	$ 51,639	$ 54,917	$ 58,128	$ 50,853	$ 79,870	$ 29,016	57.06%	16.62%
4205	61210	2220	306	100	VRS - Hybrid Plan	$ 13,322	$ 13,938	$ 14,747	$ 21,880	$ -	$ (21,880)	-100.00%	0.00%
4205	61210	2212	306	100	VRS - Retiree Health Ins	$ 4,971	$ 5,267	$ 5,306	$ 5,298	$ 5,815	$ 517	9.76%	1.21%
4205	61210	2310	306	100	HMP	$ 76,320	$ 79,344	$ 82,512	$ 86,136	$ 77,252	$ (8,884)	-10.31%	11036 per employee
4205	61210	2400	306	100	Group Life Insurance	$ 5,428	$ 5,750	$ 5,876	$ 6,743	$ 7,401	$ 658	9.75%	1.54%
4205	61210	2510	306	100	Disability Ins	$ 464	$ 211	$ 211	$ 175	$ 192	$ 17	9.84%	0.04%
4205	61210	2720	306	100	Workers Comp.	$ 1,081	$ 1,106	$ 1,148	$ 1,229	$ 1,346	$ 117	9.49%	0.28%
					Subtotal	$ 182,346	$ 192,144	$ 200,067	$ 215,795	$ 208,638	$ (7,157)	-3.32%	
Other Expenditures													
4205	61210	3000	306	100	Purchased Services	$ 698	$ 565	$ 821	$ -	$ 700	$ 700	100.00%	
4205	61210	6000	306	100	Materials & Supplies	$ 1,472	$ 1,063	$ 2,297	$ 1,674	$ 1,600	$ (74)	-4.42%	
4205	61210	6025	306	100	Computer Supplies	$ 926	$ 676	$ 399	$ -	$ 650	$ 650	100.00%	
4205	61210	6050	306	100	Computer Hardware	$ -	$ 425	$ -	$ -		$ -	0.00%	
					Subtotal	$ 3,096	$ 2,729	$ 3,517	$ 1,674	$ 2,950	$ 1,276	76.22%	
Library Services													
Salaries													
4205	61322	1122	306	100	Librarian	$ 112,364	$ 128,864	$ 130,738	$ 129,489	$ 152,584	$ 23,095	17.84%	
4205	61322	1150	306	100	Clerical	$ 44,738	$ 26,947	$ 22,949	$ 22,950	$ 25,301	$ 2,351	10.24%	
4205	61210	1660	306	100	Bonus			$ 3,979			$ -	0.00%	
4205	61322	1800	306	100	Payouts	$ -	$ 9,286	$ -	$ -		$ -	0.00%	
					Subtotal	$ 157,102	$ 155,811	$ 157,666	$ 152,439	$ 177,885	$ 25,446	16.69%	
Benefits													
4205	61322	2100	306	100	FICA	$ 11,409	$ 12,065	$ 11,393	$ 11,662	$ 13,608	$ 1,946	16.69%	7.65%
4205	61322	2210	306	100	VRS - Plan 1 & 2	$ 24,645	$ 24,345	$ 25,335	$ 17,715	$ 29,564	$ 11,849	66.89%	16.62%
4205	61322	2220	306	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 7,622	$ -	$ (7,622)	-100.00%	0.00%
4205	61322	2212	306	100	VRS - Retiree Health Ins	$ 1,886	$ 1,863	$ 1,844	$ 1,846	$ 2,152	$ 306	16.60%	1.21%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61322	2310	306	100	HMP	$ 28,620	$ 29,754	$ 30,942	$ 32,301	$ 22,072	$ (10,229)	-31.67%	11036 per employee
4205	61322	2400	306	100	Group Life Insurance	$ 2,059	$ 2,034	$ 2,043	$ 2,349	$ 2,739	$ 390	16.62%	1.54%
4205	61322	2510	306	100	Disability Ins	$ -	$ -	$ -	$ 61	$ 71	$ 10	16.65%	0.04%
4205	61322	2720	306	100	Workers Comp.	$ 409	$ 416	$ 399	$ 429	$ 498	$ 69	16.10%	0.28%
					Subtotal	$ 69,027	$ 70,478	$ 71,956	$ 73,985	$ 70,706	$ (3,279)	-4.43%	
Other Expenditures													
4205	61322	6000	306	100	Materials & Supplies	$ 12,446	$ 9,460	$ 16,060	$ 13,643	$ 14,800	$ 1,157	8.48%	
4205	61322	6025	306	100	Computer Supplies	$ 359	$ 457	$ -	$ -	$ -	$ -	0.00%	
					Subtotal	$ 12,804	$ 9,917	$ 16,060	$ 13,643	$ 14,800	$ 1,157	8.48%	
Office of the Principal													
Salaries													
4205	61410	1126	306	100	Principal	$ 119,723	$ 120,690	$ 120,413	$ 119,769	$ 137,270	$ 17,501	14.61%	
4205	61410	1127	306	100	Assistant Principal	$ 256,693	$ 258,765	$ 258,173	$ 256,792	$ 299,495	$ 42,703	16.63%	
4205	61410	1150	306	100	Clerical	$ 227,531	$ 224,522	$ 238,436	$ 241,628	$ 258,655	$ 17,027	7.05%	
4205	61410	1660	306	100	Bonus			$ 15,068			$ -	0.00%	
4205	61410	1800	306	100	Payouts	$ 467	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 603,947	$ 603,977	$ 632,090	$ 618,189	$ 695,420	$ 77,231	12.49%	
Benefits													
4205	61410	2100	306	100	FICA	$ 44,343	$ 44,476	$ 46,770	$ 47,298	$ 53,200	$ 5,902	12.48%	7.65%
4205	61410	2210	306	100	VRS - Plan 1 & 2	$ 81,680	$ 84,655	$ 91,730	$ 71,840	$ 115,579	$ 43,739	60.88%	16.62%
4205	61410	2220	306	100	VRS - Hybrid Plan	$ 12,623	$ 11,782	$ 10,883	$ 30,909	$ -	$ (30,909)	-100.00%	0.00%
4205	61410	2212	306	100	VRS - Retiree Health Ins	$ 7,220	$ 7,371	$ 7,471	$ 7,486	$ 8,415	$ 929	12.40%	1.21%
4205	61410	2310	306	100	HMP	$ 104,940	$ 109,098	$ 113,454	$ 118,437	$ 99,324	$ (19,113)	-16.14%	11036 per employee
4205	61410	2400	306	100	Group Life Insurance	$ 7,882	$ 8,049	$ 8,273	$ 9,525	$ 10,709	$ 1,184	12.44%	1.54%
4205	61410	2510	306	100	Disability Ins	$ 210	$ 176	$ 160	$ 246	$ 278	$ 32	13.08%	0.04%
4205	61410	2720	306	100	Workers Comp.	$ 2,159	$ 2,162	$ 2,275	$ 1,737	$ 1,947	$ 210	12.10%	0.28%
					Subtotal	$ 261,057	$ 267,769	$ 281,016	$ 287,478	$ 289,452	$ 1,974	0.69%	
Other Expenditures													
4205	61410	3000	306	100	Purchased Services	$ 12,424	$ 7,707	$ 27,034	$ 4,000	$ 9,500	$ 5,500	137.50%	
4205	61410	3500	306	100	Printing & Binding						$ -	0.00%	
4205	61410	3520	306	100	Organizational Memberships						$ -	0.00%	
4205	61410	5210	306	100	Postal Services						$ -	0.00%	
4205	61410	5400	306	100	Leases & Rentals-Copiers	$ 19,154	$ 19,062	$ 19,062	$ 12,945	$ 19,100	$ 6,155	47.55%	
4205	61410	5401	306	100	Leases & Rentals-Other	$ 3,144	$ 3,144	$ 2,358	$ -	$ -	$ -	0.00%	
4205	61410	5500	306	100	Travel	$ -	$ -	$ -	$ -	$ 3,000	$ 3,000	100.00%	
4205	61410	5510	306	100	Mileage (local only)						$ -	0.00%	
4205	61410	5800	306	100	Miscellaneous	$ 285	$ 200	$ -	$ -		$ -	0.00%	
4205	61410	6000	306	100	Materials & Supplies	$ 17,200	$ 12,348	$ 20,762	$ -	$ 12,000	$ 12,000	100.00%	
4205	61410	6002	306	100	Food Supplies						$ -	0.00%	
4205	61410	6012	306	100	Books & Subscriptions						$ -	0.00%	
4205	61410	6025	306	100	Computer Supplies	$ 642	$ 493	$ 514	$ -	$ 550	$ 550	100.00%	
4205	61410	6040	306	100	Software/Online Content						$ -	0.00%	
4205	61410	6050	306	100	Computer Hardware	$ -	$ -	$ 389	$ -		$ -	0.00%	
					Subtotal	$ 52,850	$ 42,954	$ 70,119	$ 16,945	$ 44,150	$ 27,205	160.55%	
Health Services													
Salaries													
4205	62220	1131	306	000	School Nurse	$ 33,760	$ 34,260	$ 34,760	$ 34,260	$ 43,584	$ 9,324	27.22%	
4205	62220	1660	306	000	Bonus			$ 1,486			$ -	0.00%	
					Subtotal	$ 33,760	$ 34,260	$ 36,245	$ 34,260	$ 43,584	$ 9,324	27.22%	
Benefits													
4205	62220	2100	306	000	FICA	$ 2,533	$ 2,567	$ 2,718	$ 2,621	$ 3,334	$ 713	27.21%	7.65%
4205	62220	2210	306	000	VRS - Plan 1 & 2	$ -	$ -	$ -	$ 3,982	$ 7,244	$ 3,262	81.91%	16.62%
4205	62220	2220	306	000	VRS - Hybrid Plan	$ 5,294	$ 5,372	$ 5,694	$ 1,713	$ -	$ (1,713)	-100.00%	0.00%
4205	62220	2212	306	000	VRS - Retiree Health Ins	$ 405	$ 411	$ 415	$ 415	$ 527	$ 112	27.08%	1.21%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	62220	2310	306	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	62220	2400	306	000	Group Life Insurance	$ 442	$ 449	$ 459	$ 528	$ 671	$ 143	27.12%	1.54%
4205	62220	2510	306	000	Disability Ins	$ 90	$ 82	$ 82	$ 14	$ 17	$ 3	24.53%	0.04%
4205	62220	2720	306	000	Workers Comp.	$ 88	$ 86	$ 90	$ 96	$ 122	$ 26	27.12%	0.28%
					Subtotal	$ 18,392	$ 18,885	$ 19,772	$ 20,136	$ 22,952	$ 2,816	13.98%	
Other Expenditures													
4205	62220	6000	306	000	Materials & Supplies	$ 1,502	$ 1,324	$ 1,462	$ 1,400	$ 1,400	$ -	0.00%	
4205	62220	6025	306	000	Computer Supplies	$ 110	$ 184	$ 185	$ 274	$ 150	$ (124)	-45.26%	
					Subtotal	$ 1,612	$ 1,508	$ 1,647	$ 1,674	$ 1,550	$ (124)	-7.41%	
Facilities Services													
Salaries													
4205	64200	1180	306	000	Laborer	$ 413,837	$ 405,408	$ 377,569	$ 377,068	$ 481,350	$ 104,282	27.66%	
4205	64200	1201	306	000	Overtime	$ 4,457	$ 5,049	$ 6,653	$ 4,060	$ 4,060	$ -	0.00%	
4205	64200	1660	306	000	Bonus	$ 1,161	$ -	$ 14,156	$ -		$ -	0.00%	
					Subtotal	$ 419,455	$ 410,457	$ 398,378	$ 381,128	$ 485,410	$ 104,282	27.36%	
Benefits													
4205	64200	2100	306	000	FICA	$ 31,174	$ 30,442	$ 29,277	$ 29,163	$ 37,134	$ 7,971	27.33%	7.65%
4205	64200	2210	306	000	VRS - Plan 1 & 2	$ 13,545	$ 11,807	$ 12,947	$ 7,723	$ 34,176	$ 26,453	342.55%	7.10%
4205	64200	2212	306	000	VRS - Retiree Health Ins			$ 1,959		$ 3,125	$ 3,125	100.00%	0.79%
4205	64200	2220	306	000	VRS - Hybrid Plan	$ 5,895	$ 7,308	$ 6,182	$ 19,056	$ -	$ (19,056)	-100.00%	0.00%
4205	64200	2310	306	000	HMP	$ 114,480	$ 119,016	$ 123,768	$ 118,437	$ 110,360	$ (8,077)	-6.82%	11036 per employee
4205	64200	2400	306	000	Group Life Insurance	$ 5,395	$ 5,297	$ 5,036	$ 5,813	$ 6,091	$ 278	4.78%	1.54%
4205	64200	2510	306	000	Disability Ins	$ 735	$ 816	$ 641	$ 603	$ 633	$ 30	4.98%	0.16%
4205	64200	2720	306	000	Workers Comp.	$ 12,493	$ 13,205	$ 12,547	$ 9,497	$ 19,158	$ 9,661	101.73%	3.98%
					Subtotal	$ 183,717	$ 187,890	$ 192,358	$ 190,292	$ 210,677	$ 20,385	10.71%	
Other Expenditures													
4205	64200	3000	306	000	Purchased Services	$ -	$ -	$ 53,433	$ -		$ -	0.00%	
4205	64200	5100	306	000	Utilities	$ 436,871	$ 295,408	$ 277,455	$ 363,421	$ 336,000	$ (27,421)	-7.55%	Adjust for ESCO payment
					Subtotal	$ 436,871	$ 295,408	$ 330,887	$ 363,421	$ 336,000	$ (27,421)	-7.55%	
Security Services													
Salaries													
4205	64600	1142	306	000	Security	$ 32,924	$ 33,424	$ 33,424	$ 33,426	$ 36,850	$ 3,424	10.24%	
4205	64200	1660	306	000	Bonus			$ 1,197			$ -	0.00%	
					Subtotal	$ 32,924	$ 33,424	$ 34,621	$ 33,426	$ 36,850	$ 3,424	10.24%	
Benefits													
4205	64600	2100	306	000	FICA	$ 2,519	$ 2,557	$ 2,648	$ 2,558	$ 2,819	$ 261	10.20%	7.65%
4205	64600	2310	306	000	HMP	$ -	$ 9,918	$ 10,314	$ 10,767	$ -	$ (10,767)	-100.00%	$10,767 per FT employee
4205	64600	2720	306	000	Workers Comp.	$ 85	$ 84	$ 86	$ 94	$ 103	$ 9	9.77%	0.28%
					Subtotal	$ 2,604	$ 12,559	$ 13,049	$ 13,419	$ 2,922	$ (10,497)	-78.22%	
Other Expenditures													
4205	64600	3000	306	000	Purchased Services	$ -	$ -	$ 700	$ 500	$ 1,000	$ 500	100.00%	
4205	64600	5500	306	000	Travel	$ -	$ -	$ -	$ 250		$ (250)	-100.00%	
4205	64600	6000	306	000	Materials & Supplies	$ -	$ -	$ -	$ 500		$ (500)	-100.00%	
					Subtotal	$ -	$ -	$ 700	$ 1,250	$ 1,000	$ (250)	-20.00%	
					Total	***$ 11,413,559***	***$ 11,900,142***	***$ 11,971,700***	***$ 11,706,788***	***$ 12,792,772***	***$ 1,085,984***	***9.28%***	

SOUTHEASTERN ALTERNATIVE

Instruction - Regular													
Salaries													
4205	61100	1126	300	250	Principal	$ 105,020	$ 105,868	$ 105,626	$ 105,060	$ 120,599	$ 15,539	14.79%	
4205	61100	1120	300	250	Instructional	$ 338,910	$ 430,508	$ 408,456	$ 493,374	$ 518,950	$ 25,576	5.18%	
4205	61100	1127	300	250	Assistant Principal	$ 90,935	$ 80,615	$ 80,431	$ 80,000	$ 93,869	$ 13,869	17.34%	
4205	61100	1150	300	250	Clerical	$ 41,119	$ 41,949	$ 42,362	$ 41,634	$ 34,398	$ (7,236)	-17.38%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	1151	300	250	Instructional Assistant	$ 58,446	$ 53,238	$ 61,789	$ 60,098	$ 71,789	$ 11,691	19.45%	
4205	61100	1620	300	250	Supplements	$ 2,103	$ 5,006	$ 296	$ 8,288	$ 8,288	$ -	0.00%	
4205	61100	1660	300	250	Bonus	$ 310	$ -	$ 19,028	$ -		$ -	0.00%	
					Subtotal	$ 636,844	$ 717,184	$ 717,987	$ 788,454	$ 847,893	$ 59,439	7.54%	
Benefits													
4205	61100	2100	300	250	FICA	$ 47,096	$ 52,134	$ 52,270	$ 60,328	$ 64,864	$ 4,536	7.52%	7.65%
4205	61100	2210	300	250	VRS - Plan 1 & 2	$ 70,704	$ 65,395	$ 61,914	$ 90,247	$ 139,536	$ 49,289	54.62%	16.62%
4205	61100	2220	300	250	VRS - Hybrid Plan	$ 27,772	$ 47,883	$ 54,373	$ 39,423	$ -	$ (39,423)	-100.00%	0.00%
4205	61100	2212	300	250	VRS - Retiree Health Ins	$ 7,551	$ 8,667	$ 8,472	$ 9,450	$ 10,159	$ 709	7.50%	1.21%
4205	61100	2310	300	250	HMP	$ 133,560	$ 138,852	$ 154,710	$ 172,272	$ 143,468	$ (28,804)	-16.72%	11036 per employee
4205	61100	2400	300	250	Group Life Insurance	$ 8,243	$ 9,517	$ 9,769	$ 12,021	$ 12,929	$ 908	7.55%	1.54%
4205	61100	2510	300	250	Disability Ins	$ 471	$ 719	$ 773	$ 311	$ 302	$ (9)	-2.89%	0.04%
4205	61100	2720	300	250	Workers Comp.	$ 1,654	$ 1,804	$ 1,815	$ 2,218	$ 2,374	$ 156	7.04%	0.28%
					Subtotal	$ 297,050	$ 324,971	$ 344,096	$ 386,270	$ 373,632	$ (12,638)	-3.27%	
Other Expenditures													
4205	61100	3000	300	250	Purchased Services	$ 14,609	$ 6,259	$ 5,009	$ 15,500	$ 8,700	$ (6,800)	-43.87%	
4205	61100	3170	300	250	Virtual School Programs	$ -	$ -	$ 29,045	$ 21,000	$ 26,000	$ 5,000	23.81%	
4205	61100	3499	300	250	Internal Transportation	$ 388	$ -	$ -	$ 2,000		$ (2,000)	-100.00%	
4205	61100	3500	300	250	Printing & Binding						$ -	0.00%	
4205	61100	3520	300	250	Organizational Memberships						$ -	0.00%	
4205	61100	5200	300	250	Communications	$ 2,321	$ 2,129	$ 2,201	$ 1,500	$ 2,217	$ 717	47.80%	
4205	61100	5400	300	250	Leases & Rentals-Copiers	$ 5,479	$ 6,895	$ 8,007	$ 5,500	$ 8,007	$ 2,507	45.58%	
4205	61100	5401	300	250	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	300	250	Travel	$ 230	$ -	$ -	$ 600		$ (600)	-100.00%	
4205	61100	5510	300	250	Mileage (local only)						$ -	0.00%	
4205	61100	5800	300	250	Miscellaneous	$ 17,007	$ 16,722	$ -	$ 14,759		$ (14,759)	-100.00%	
4205	61100	6000	300	250	Materials & Supplies	$ 62,360	$ 34,012	$ 70,501	$ 67,000	$ 55,000	$ (12,000)	-17.91%	
4205	61100	6002	300	250	Food Supplies						$ -	0.00%	
4205	61100	6012	300	250	Books & Subscriptions						$ -	0.00%	
4205	61100	6025	300	250	Computer Supplies	$ 3,171	$ 206	$ 1,310	$ 4,700	$ 1,500	$ (3,200)	-68.09%	
4205	61100	6030	300	250	Instructional Material						$ -	0.00%	
4205	61100	6040	300	250	Software/Online Content						$ -	0.00%	
4205	61100	6050	300	250	Computer Hardware	$ 513	$ 1,356	$ 1,796	$ 16,248	$ 1,225	$ (15,023)	-92.46%	
					Subtotal	$ 106,078	$ 67,579	$ 117,870	$ 148,807	$ 102,649	$ (46,158)	-31.02%	
Guidance Services													
Salaries													
4205	61210	1120	300	250	Instructional	$ 48,803	$ 51,802	$ 52,082	$ 51,302	$ 61,004	$ 9,702	18.91%	
4205	61210	1660	300	250	Bonus			$ 1,207			$ -	0.00%	
4205	61210	1800	300	250	Payouts	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 48,803	$ 51,802	$ 53,289	$ 51,302	$ 61,004	$ 9,702	18.91%	
Benefits													
4205	61210	2100	300	250	FICA	$ 3,740	$ 3,835	$ 3,785	$ 3,925	$ 4,667	$ 742	18.90%	7.65%
4205	61210	2210	300	250	VRS - Plan 1 & 2	$ -	$ -	$ -	$ 5,962	$ 10,139	$ 4,177	70.06%	16.62%
4205	61210	2220	300	250	VRS - Hybrid Plan	$ 7,652	$ 8,044	$ 8,526	$ 2,565	$ -	$ (2,565)	-100.00%	0.00%
4205	61210	2212	300	250	VRS - Retiree Health Ins	$ 586	$ 616	$ 621	$ 621	$ 738	$ 117	18.86%	1.21%
4205	61210	2310	300	250	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	61210	2400	300	250	Group Life Insurance	$ 639	$ 672	$ 687	$ 791	$ 939	$ 148	18.77%	1.54%
4205	61210	2510	300	250	Disability Ins	$ 130	$ 122	$ 122	$ 21	$ 24	$ 3	16.20%	0.04%
4205	61210	2720	300	250	Workers Comp.	$ 127	$ 130	$ 135	$ 144	$ 171	$ 27	18.62%	0.28%
					Subtotal	$ 22,413	$ 23,337	$ 24,191	$ 24,796	$ 27,714	$ 2,918	11.77%	
Facilities Services													
Salaries													
4205	64200	1180	300	250	Laborer	$ 33,021	$ 33,776	$ 33,981	$ 33,523	$ 52,000	$ 18,477	55.12%	
4205	64200	1201	300	250	Overtime	$ 48	$ -	$ -	$ 1,530	$ 1,530	$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61210	1660	300	250	Bonus			$ 1,362			$ -	0.00%	
					Subtotal	$ 33,068	$ 33,776	$ 35,343	$ 35,053	$ 53,530	$ 18,477	52.71%	
Benefits													
4205	64200	2100	300	250	FICA	$ 2,320	$ 2,375	$ 2,501	$ 2,683	$ 4,095	$ 1,412	52.63%	7.65%
4205	64200	2210	300	250	VRS - Plan 1 & 2	$ -	$ -	$ -	$ 628	$ 2,917	$ 2,289	364.23%	16.62%
4205	64200	2212	300	250	VRS - Retiree Health Ins			$ 178		$ -	$ -	0.00%	0.00%
4205	64200	2220	300	250	VRS - Hybrid Plan	$ 1,562	$ 1,599	$ 1,726	$ 1,753	$ 325	$ (1,428)	-81.46%	1.21%
4205	64200	2310	300	250	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	64200	2400	300	250	Group Life Insurance	$ 433	$ 443	$ 455	$ 517	$ 633	$ 116	22.44%	1.54%
4205	64200	2510	300	250	Disability Ins	$ 195	$ 178	$ 179	$ 54	$ 66	$ 12	22.22%	0.04%
4205	64200	2720	300	250	Workers Comp.	$ 1,280	$ 1,343	$ 1,306	$ 874	$ 1,639	$ 765	87.53%	0.28%
					Subtotal	$ 15,330	$ 15,857	$ 16,657	$ 17,276	$ 20,711	$ 3,435	19.88%	
Other Expenditures													
4205	64200	3000	300	250	Purchased Services	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	64200	5100	300	250	Utilities	$ 30,710	$ 22,451	$ 23,056	$ 26,435	$ 25,500	$ (935)	-3.54%	Adjust for ESCO payment
					Subtotal	$ 30,710	$ 22,451	$ 23,056	$ 26,435	$ 25,500	$ (935)	-3.54%	
Security Services													
Salaries													
4205	64600	1142	300	250	Security	$ -	$ -	$ 16,546	$ -	$ 36,842	$ 36,842	100.00%	
					Subtotal	$ -	$ -	$ 16,546	$ -	$ 36,842	$ 36,842	100.00%	
Benefits											$ -	0.00%	
4205	64600	2100	300	250	FICA	$ -	$ -	$ 1,000	$ -	$ 2,684	$ 2,684	100.00%	7.65%
4205	64600	2310	300	250	HMP	$ -	$ -	$ -	$ -	$ 11,036	$ 11,036	100.00%	$10,767 per FT employee
4205	64600	2720	300	250	Workers Comp.	$ -	$ -	$ 43	$ -	$ 1,396	$ 1,396	100.00%	0.28%
					Subtotal	$ -	$ -	$ 1,043	$ -	$ 15,116	$ 15,116	100.00%	
					Total	***$ 1,190,297***	***$ 1,256,957***	***$ 1,350,078***	***$ 1,478,393***	***$ 1,564,591***	***$ 86,198***	**5.83%**	
INSTRUCTION - ELEMENTARY													
Salaries													
4205	61100	1120	200	100	Instructional	$ 128,162	$ 134,146	$ 172,839	$ 142,917	$ 245,870	$ 102,953	72.04%	
4205	61100	1150	200	100	Clerical	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	1151	200	100	Instructional Assistant	$ 13,480	$ 5,811	$ 6,235	$ -		$ -	0.00%	
4205	61100	1520	200	100	Substitute	$ 1,315,497	$ 968,215	$ 1,457,464	$ 1,481,539	$ 1,358,856	$ (122,683)	-8.28%	
4205	61100	1521	200	100	Substitute Assistant	$ 98,183	$ 119,499	$ 246,678	$ 102,000	$ 102,000	$ -	0.00%	
4205	61100	1620	200	100	Supplements	$ 4,563	$ 7,937	$ 10,868	$ 3,200	$ 3,200	$ -	0.00%	
4205	61100	1660	200	100	Bonus			$ 15,213			$ -	0.00%	
4205	61100	1800	200	100	Payouts	$ 20,178	$ 56,844	$ 4,606	$ -		$ -	0.00%	
4205	61100	1650	200	100	National Board Certification	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 1,580,062	$ 1,292,452	$ 1,913,904	$ 1,729,656	$ 1,709,926	$ (19,730)	-1.14%	
Benefits													
4205	61100	2100	200	100	FICA	$ 120,071	$ 98,758	$ 145,912	$ 132,321	$ 130,809	$ (1,512)	-1.14%	7.65%
4205	61100	2210	200	100	VRS - Plan 1 & 2	$ 18,238	$ 21,501	$ 24,267	$ 35,762	$ 40,864	$ 5,102	14.27%	16.62%
4205	61100	2220	200	100	VRS - Hybrid Plan	$ 574	$ 755	$ -	$ 7,146	$ -	$ (7,146)	-100.00%	0.00%
4205	61100	2212	200	100	VRS - Retiree Health Ins	$ 1,433	$ 1,644	$ 1,767	$ 3,059	$ 2,975	$ (84)	-2.75%	1.21%
4205	61100	2230	200	100	Other Retirement	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	2310	200	100	HMP	$ 18,702	$ 29,754	$ 41,256	$ 32,301	$ 33,108	$ 807	2.50%	11036 per employee
4205	61100	2400	200	100	Group Life Insurance	$ 1,564	$ 1,795	$ 1,957	$ 4,093	$ 3,786	$ (307)	-7.50%	1.54%
4205	61100	2510	200	100	Disability Ins	$ -	$ -	$ -	$ 122	$ 98	$ (24)	-19.67%	0.04%
4205	61100	2720	200	100	Workers Comp.	$ 9,849	$ 9,869	$ 14,713	$ 5,327	$ 688	$ (4,639)	-87.08%	0.28%
					Subtotal	$ 170,430	$ 164,076	$ 229,871	$ 220,131	$ 212,328	$ (7,803)	-3.54%	
Other Expenditures													
4205	61100	3000	200	100	Purchased Services	$ 271,863	$ 141,035	$ 140,397	$ 250,898	$ 240,000	$ (10,898)	-4.34%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	3499	200	100	Internal Transportation	$ 2,459	$ -	$ -	$ -		$ -	0.00%	
4205	61100	3500	200	100	Printing & Binding						$ -	0.00%	
4205	61100	3520	200	100	Organizational Memberships						$ -	0.00%	
4205	61100	5200	200	100	Communications	$ -	$ -	$ -	$ 2,500		$ (2,500)	-100.00%	
4205	61100	5210	200	100	Postal Services						$ -	0.00%	
4205	61100	5500	200	100	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5510	200	100	Mileage (local only)						$ -	0.00%	
4205	61100	5800	200	100	Miscellaneous	$ -	$ -	$ 54	$ 589,780		$ (589,780)	-100.00%	Grants & Covid Relief
4205	61100	6000	200	100	Materials & Supplies	$ 6,629	$ 4,385	$ 2,824	$ 8,581	$ 2,800	$ (5,781)	-67.37%	
4205	61100	6020	200	100	Textbooks	$ -	$ 187,246	$ -	$ -		$ -	0.00%	
4205	61100	6025	200	100	Computer Supplies	$ 297	$ -	$ 70	$ -		$ -	0.00%	
4205	6110	6030	200	100	Instructional Material						$ -	0.00%	
4205	61100	6040	200	100	Software/Online Content	$ -	$ -	$ 8,400	$ -		$ -	0.00%	
4205	61100	6050	200	100	Computer Hardware	$ 8,580	$ 8,733	$ 55,860	$ 16,388		$ (16,388)	-100.00%	
					Subtotal	$ 289,830	$ 341,400	$ 207,606	$ 868,147	$ 242,800	$ (625,347)	-72.03%	
					Total	***$ 2,040,322***	***$ 1,797,928***	***$ 2,351,381***	***$ 2,817,934***	***$ 2,165,054***	***$ (652,880)***	***-23.17%***	
INSTRUCTION - SECONDARY													
Salaries													
4205	61100	1120	300	100	Instructional	$ -	$ 29,811	$ 34,769	$ 470,590	$ 660,570	$ 189,980	40.37%	
4205	61100	1140	300	100	Technical	$ 3,887	$ 32,150	$ 2,010	$ 32,000	$ 32,000	$ -	0.00%	
4205	61100	1620	300	100	Supplements	$ 12,506	$ 22,054	$ 14,390	$ 83,000	$ 83,000	$ -	0.00%	
4205	61100	1660	200	100	Bonus			$ 2,300			$ -	0.00%	
4205	61100	1800	300	100	Payouts	$ 39,559	$ 57,538	$ 5,276	$ -		$ -	0.00%	
4205	61100	1650	300	100	National Board Certification	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 55,952	$ 141,553	$ 58,745	$ 585,590	$ 775,570	$ 189,980	32.44%	
Benefits													
4205	61100	2100	300	100	FICA	$ 1,100	$ 9,567	$ 4,466	$ 44,799	$ 59,331	$ 14,532	32.44%	7.65%
4205	61100	2210	300	100	VRS - Plan 1 & 2	$ -	$ 859	$ -	$ -	$ 4,084	$ 4,084	100.00%	16.62%
4205	61100	2220	300	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
4205	61100	2212	300	100	VRS - Retiree Health Ins	$ 1	$ 207	$ -	$ -	$ 297	$ 297	100.00%	1.21%
4205	61100	2310	300	100	HMP	$ -	$ 9,918	$ -	$ -	$ -	$ -	0.00%	11036 per employee
4205	61100	2400	300	100	Group Life Insurance	$ -	$ 295	$ 663	$ -	$ 378	$ 378	100.00%	1.54%
4205	61100	2510	300	100	Disability Ins	$ -	$ -	$ -	$ -	$ 10	$ 10	100.00%	0.04%
4205	61100	2720	300	100	Workers Comp.	$ 181	$ 318	$ 270	$ 1,642	$ 69	$ (1,573)	-95.80%	0.28%
					Subtotal	$ 1,281	$ 21,164	$ 5,399	$ 46,441	$ 64,169	$ 17,728	38.17%	
Other Expenditures													
4205	61100	3000	300	100	Purchased Services	$ 30,214	$ 30,000	$ 50,505	$ 45,000	$ 45,000	$ -	0.00%	
4205	61100	5200	300	100	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	3500	300	100	Printing & Binding						$ -	0.00%	
4205	61100	5210	300	100	Postal Services						$ -	0.00%	
4205	61100	5400	300	100	Leases & Rentals-Copiers	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	300	100	Travel	$ 1,638	$ 1,477	$ -	$ 2,400	$ 2,000	$ (400)	-16.67%	
4205	61100	5510	300	100	Mileage (local only)						$ -	0.00%	
4205	61100	5800	300	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6000	300	100	Materials & Supplies	$ 2,324	$ -	$ -	$ 7,253	$ 1,500	$ (5,753)	-79.32%	
4205	61100	6020	300	100	Textbooks						$ -	0.00%	
4205	61100	6025	300	100	Computer Supplies	$ 911	$ -	$ -	$ -		$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	6030	300	100	Instructional Material						$ -	0.00%	
4205	61100	6040	300	100	Software/Online Content						$ -	0.00%	
4205	61100	6050	300	100	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 35,086	$ 31,477	$ 50,505	$ 54,653	$ 48,500	$ (6,153)	-11.26%	
					TOTAL	***$ 92,320***	***$ 194,194***	***$ 114,649***	***$ 686,684***	***$ 888,239***	***$ 201,555***	**29.35%**	
INSTRUCTION - MATH													
Other Expenditures													
4205	61100	3000	200	101	Purchased Services	$ -	$ -	$ 490	$ 2,500	$ -	$ (2,500)	-100.00%	
4205	61100	3499	200	101	Internal Transportation	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	3500	200	101	Printing						$ -	0.00%	
4205	61100	3520	200	101	Organizational Memberships						$ -	0.00%	
4205	61100	5200	200	101	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5210	200	101	Postal Services						$ -	0.00%	
4205	61100	5500	200	101	Travel	$ -	$ -				$ -	0.00%	
4205	61100	5510	200	101	Mileage (local only)						$ -	0.00%	
4205	61100	6000	200	101	Materials & Supplies	$ -	$ -	$ 1,931	$ 5,000	$ 2,000	$ (3,000)	-60.00%	
4205	61100	6025	200	101	Computer Supplies	$ -	$ -				$ -	0.00%	
4205	61100	6030	200	101	Instructional Material						$ -	0.00%	
4205	61100	6040	200	101	Software/Online Content						$ -	0.00%	
4205	61100	6050	200	101	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ 2,421	$ 7,500	$ 2,000	$ (5,500)	-73.33%	
					TOTAL	***$ -***	***$ -***	***$ 2,421***	***$ 7,500***	***$ 2,000***	**$ (5,500)**	**-73.33%**	
INSTRUCTION - ENGLISH													
Other Expenditures													
4205	61100	3000	200	102	Purchased Services	$ -	$ -	$ 750	$ 2,500	$ 750	$ (1,750)	-70.00%	
4205	61100	3499	200	102	Internal Transportation	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	3500	200	102	Printing & Binding						$ -	0.00%	
4205	61100	3520	200	102	Organizational Memberships						$ -	0.00%	
4205	61100	5200	200	102	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5210	200	102	Postal Services						$ -	0.00%	
4205	61100	5500	200	102	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5510	200	102	Mileage (local only)						$ -	0.00%	
4205	61100	6000	200	102	Materials & Supplies	$ -	$ -	$ 2,621	$ 5,000	$ 2,800	$ (2,200)	-44.00%	
4205	61100	6025	200	102	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6030	200	102	Instructional Material						$ -	0.00%	
4205	61100	6040	200	102	Software/Online Content						$ -	0.00%	
4205	61100	6050	200	102	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ 3,371	$ 7,500	$ 3,550	$ (3,950)	-52.67%	
					TOTAL	***$ -***	***$ -***	***$ 3,371***	***$ 7,500***	***$ 3,550***	**$ (3,950)**	**-52.67%**	
INSTRUCTION - SCIENCE													
Other Expenditures													
4205	61100	3000	200	103	Purchased Services	$ -	$ -	$ 825	$ 2,500	$ 1,000	$ (1,500)	-60.00%	
4205	61100	3499	200	103	Internal Transportation	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	3500	200	103	Printing & Binding						$ -	0.00%	
4205	61100	3520	200	103	Organizational Memberships						$ -	0.00%	
4205	61100	5200	200	103	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5210	200	103	Postal Services						$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	5500	200	103	Travel	$ -	$ -				$ -	0.00%	
4205	61100	5510	200	103	Mileage (local only)						$ -	0.00%	
4205	61100	6000	200	103	Materials & Supplies	$ -	$ -	$ 11,152	$ 15,000	$ 12,000	$ (3,000)	-20.00%	
4205	61100	6025	200	103	Computer Supplies	$ -	$ -				$ -	0.00%	
4205	61100	6030	200	103	Instructional Material						$ -	0.00%	
4205	61100	6040	200	103	Software/Online Content						$ -	0.00%	
4205	61100	6050	200	103	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ 11,977	$ 17,500	$ 13,000	$ (4,500)	-25.71%	
					TOTAL	***$ -***	***$ -***	***$ 11,977***	***$ 17,500***	***$ 13,000***	**$ (4,500)**	**-25.71%**	
INSTRUCTION - HISTORY, COUNSELING, DIRECTOR													
Other Expenditures													
4205	61100	3000	200	104	Purchased Services	$ -	$ -	$ 6,087	$ 2,500	$ -	$ (2,500)	-100.00%	
4205	61100	3170	200	104	Virtual	$ -	$ -	$ 1,263	$ 2,100	$ 2,100	$ -	0.00%	
4205	61100	3500	200	104	Printing & Binding						$ -	0.00%	
4205	61100	3520	200	104	Organizational Memberships					$ 2,500	$ 2,500	100.00%	
4205	61100	5200	200	104	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5210	200	104	Postal Services						$ -	0.00%	
4205	61100	5500	200	104	Travel	$ -	$ -	$ 280	$ 400	$ 400	$ -	0.00%	
4205	61100	5510	200	104	Mileage (local only)						$ -	0.00%	
4205	61100	6000	200	104	Materials & Supplies	$ -	$ -	$ 440	$ 5,000	$ 5,000	$ -	0.00%	
4205	61100	6025	200	104	Computer Supplies	$ -	$ -				$ -	0.00%	
4205	61100	6030	200	104	Instructional Material						$ -	0.00%	
4205	61100	6040	200	104	Software/Online Content						$ -	0.00%	
4205	61100	6050	200	104	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ 8,070	$ 10,000	$ 10,000	$ -	0.00%	
					TOTAL	***$ -***	***$ -***	***$ 8,070***	***$ 10,000***	***$ 10,000***	$ -	0.00%	
MARSHALL COMMUNITY CENTER													
Salaries												0.00%	
4205	61100	1120	200	130	Instructional	$ 16,415	$ 5,300	$ -	$ 5,000	$ 5,000	$ -	0.00%	
					Subtotal	$ 16,415	$ 5,300	$ -	$ 5,000	$ 5,000	$ -	0.00%	
Benefits											$ -	0.00%	
4205	61100	2100	200	130	FICA	$ 1,209	$ 403	$ -	$ 383	$ 383	$ -	0.00%	7.65%
4205	61100	2720	200	130	Workers Comp.	$ 41	$ 6	$ -	$ 14	$ 14	$ -	0.00%	0.28%
					Subtotal	$ 1,250	$ 409	$ -	$ 397	$ 397	$ -	0.00%	
Other Expenditures													
4205	61100	3000	200	130	Purchased Services	$ 500	$ 1,694	$ 2,289	$ 11,754	$ -	$ (11,754)	-100.00%	
4205	61100	3499	200	130	Internal Transportation	$ 177	$ 180	$ -	$ 3,600	$ 300	$ (3,300)	-91.67%	
4205	61100	3500	200	130	Printing & Binding						$ -	0.00%	
4205	61100	3520	200	130	Organizational Memberships						$ -	0.00%	
4205	61100	5200	200	130	Communications	$ 1,630	$ 417	$ -	$ 1,400	$ 3,000	$ 1,600	114.29%	
4205	61100	5210	200	130	Postal Services						$ -	0.00%	
4205	61100	5500	200	130	Travel	$ -	$ -				$ -	0.00%	
4205	61100	5510	200	130	Mileage (local only)						$ -	0.00%	
4205	61100	6000	200	130	Materials & Supplies	$ 1,055	$ -	$ 3,892	$ 4,604	$ 2,000	$ (2,604)	-56.56%	
4205	61100	6025	200	130	Computer Supplies	$ -	$ -				$ -	0.00%	
4205	61100	6040	200	130	Software/Online Content						$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	6050	200	130	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 3,363	$ 2,291	$ 6,181	$ 21,358	$ 5,300	$ (16,058)	-75.18%	
					TOTAL	***$ 21,027***	***$ 8,000***	***$ 6,181***	***$ 26,755***	***$ 10,697***	**$ (16,058)**	**-60.02%**	
SECOND LANGUAGE - ELEMENTARY													
Salaries													
4205	61100	1120	200	190	Instructional	$ 745,754	$ 839,045	$ 966,286	$ 1,027,727	$ 641,632	$ (386,095)	-37.57%	
4205	61100	1140	200	190	Technical	$ 116,375	$ 119,670	$ 125,386	$ 120,464	$ 112,479	$ (7,985)	-6.63%	
4205	61100	1151	200	190	Instructional Assistant	$ 109,448	$ 115,121	$ 118,155	$ 116,876	$ 59,900	$ (56,976)	-48.75%	
4205	61100	1660	200	190	Bonus	$ 1,548	$ -	$ 35,604	$ -		$ -	0.00%	
4205	61100	1800	200	190	Payouts	$ 3,970	$ 1,131	$ -	$ -		$ -	0.00%	
					Subtotal	$ 973,126	$ 1,073,836	$ 1,245,431	$ 1,265,067	$ 814,011	$ (451,056)	-35.65%	
Benefits													
4205	61100	2100	200	190	FICA	$ 69,954	$ 76,757	$ 89,131	$ 96,789	$ 62,272	$ (34,517)	-35.66%	7.65%
4205	61100	2210	200	190	VRS - Plan 1 & 2	$ 88,345	$ 91,504	$ 120,053	$ 136,445	$ 135,289	$ (1,156)	-0.85%	16.62%
4205	61100	2220	200	190	VRS - Hybrid Plan	$ 47,632	$ 61,608	$ 73,250	$ 63,253	$ -	$ (63,253)	-100.00%	0.00%
4205	61100	2212	200	190	VRS - Retiree Health Ins	$ 16,986	$ 11,759	$ 14,093	$ 14,551	$ 9,850	$ (4,701)	-32.31%	1.21%
4205	61100	2310	200	190	HMP	$ 228,960	$ 228,114	$ 247,536	$ 279,942	$ 143,468	$ (136,474)	-48.75%	11036 per employee
4205	61100	2400	200	190	Group Life Insurance	$ 11,871	$ 12,836	$ 15,607	$ 18,513	$ 12,536	$ (5,977)	-32.29%	1.54%
4205	61100	2510	200	190	Disability Ins	$ 791	$ 868	$ 956	$ 478	$ 326	$ (152)	-31.88%	0.04%
4205	61100	2720	200	190	Workers Comp.	$ 2,535	$ 3,617	$ 4,239	$ 3,555	$ 2,279	$ (1,276)	-35.89%	0.28%
					Subtotal	$ 467,073	$ 487,063	$ 564,865	$ 613,526	$ 366,019	$ (247,507)	-40.34%	
Other Expenditures													
4205	61100	3000	200	190	Purchased Services	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	3500	200	190	Printing & Binding						$ -	0.00%	
4205	61100	3520	200	190	Organizational Memberships						$ -	0.00%	
4205	61100	5210	200	190	Postal Services						$ -	0.00%	
4205	61100	5500	200	190	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5510	200	190	Mileage (local only)						$ -	0.00%	
4205	61100	5800	200	190	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6000	200	190	Materials & Supplies	$ 769	$ -	$ 27	$ -		$ -	0.00%	
4205	61100	6025	200	190	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6030	200	190	Instructional Material						$ -	0.00%	
4205	61100	6040	200	190	Software/Online Content						$ -	0.00%	
4205	61100	6050	200	190	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 769	$ -	$ 27	$ -		$ -	0.00%	
					TOTAL	***$ 1,440,968***	***$ 1,560,898***	***$ 1,810,323***	***$ 1,878,593***	***$ 1,180,030***	**$ (698,563)**	**-37.19%**	
SECOND LANGUAGE - SECONDARY													
Salaries													
4205	61100	1120	300	190	Instructional	$ -	$ -	$ -	$ -	$ 452,473	$ 452,473	100.00%	
4205	61100	1151	300	190	Instructional Assistant	$ -	$ -	$ -	$ -	$ 55,900	$ 55,900	100.00%	
					Subtotal	$ -	$ -	$ -	$ -	$ 508,373	$ 508,373	100.00%	
Benefits													
4205	61100	2100	300	190	FICA	$ 39	$ -	$ -	$ -	$ 38,897	$ 38,897	100.00%	7.65%
4205	61100	2210	300	190	VRS - Plan 1 & 2	$ -	$ -	$ -	$ -	$ 84,492	$ 84,492	100.00%	16.62%
4205	61100	2220	300	190	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -	0.00%	5.00%
4205	61100	2212	300	190	VRS - Retiree Health Ins	$ -	$ -	$ -	$ -	$ 6,151	$ 6,151	100.00%	1.21%
4205	61100	2310	300	190	HMP	$ -	$ -	$ -	$ -	$ 99,324	$ 99,324	100.00%	$10,767 per FT employee
4205	61100	2400	300	190	Group Life Insurance	$ -	$ -	$ -	$ -	$ 7,829	$ 7,829	100.00%	
4205	61100	2510	300	190	Disability Ins	$ -	$ -	$ -	$ -	$ 203	$ 203	100.00%	0.27%
4205	61100	1800	300	190	Payouts	$ 511	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	2720	300	190	Workers Comp.	$ -	$ -	$ -	$ -	$ 1,423	$ 1,423	100.00%	0.28%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
					Subtotal	$ 550	$ -	$ -	$ -	$ 238,319	$ 238,319	100.00%	
Other Expenditures													
4205	61100	3000	300	190	Purchased Services	$ 46,007	$ 52,640	$ 36,100	$ 5,500	$ 52,000	$ 46,500	845.45%	
4205	61100	3499	300	190	Internal Transportation	$ -	$ -	$ -	$ 200		$ (200)	-100.00%	
4205	61100	3500	300	190	Printing & Binding						$ -	0.00%	
4205	61100	3520	300	190	Organizational Memberships						$ -	0.00%	
4205	61100	5210	300	190	Postal Services						$ -	0.00%	
4205	61100	5500	300	190	Travel	$ 9,217	$ 8,216	$ 2,447	$ 10,700	$ 9,200	$ (1,500)	-14.02%	
4205	61100	5510	300	190	Mileage (local only)						$ -	0.00%	
4205	61100	5800	300	190	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6000	300	190	Materials & Supplies	$ 1,073	$ 579	$ 1,019	$ 16,063	$ 1,000	$ (15,063)	-93.77%	
4205	61100	6025	300	190	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6030	300	190	Instructional Material						$ -	0.00%	
4205	61100	6040	300	190	Software/Online Content						$ -	0.00%	
4205	61100	6050	300	190	Computer Hardware	$ -	$ 32	$ -	$ 4,513	$ -	$ (4,513)	-100.00%	
					Subtotal	$ 56,298	$ 61,467	$ 39,567	$ 36,976	$ 62,200	$ 25,224	68.22%	
					TOTAL	***$ 56,848***	***$ 61,467***	***$ 39,567***	***$ 36,976***	***$ 808,892***	**$ 771,916**	2087.61%	
FLEX PROGRAM													
Salaries													
4205	61129	1120	200	190	Instructional	$ 15,800	$ -	$ -	$ 2,000	$ 2,000	$ -	0.00%	
					Subtotal	$ 15,800	$ -	$ -	$ 2,000		$ (2,000)	-100.00%	
Benefits											$ -	0.00%	
4205	61129	2100	200	190	FICA	$ 1,187	$ -	$ -	$ 153	$ 153	$ -	0.00%	7.65%
4205	61129	2720	200	190	Workers Comp.	$ 52	$ -	$ -	$ 6	$ 6	$ -	0.00%	0.28%
					Subtotal	$ 1,238	$ -	$ -	$ 159	$ 159	$ -	0.00%	
Other Expenditures											$ -	0.00%	
4205	61129	3000	200	190	Purchased Services	$ 2,062	$ -	$ -	$ -	$ 1,500	$ 1,500	100.00%	
4205	61129	6000	200	190	Materials & Supplies	$ 411	$ 494	$ -	$ 5,841	400	$ (5,441)	-93.15%	
					Subtotal	$ 2,473	$ 494	$ -	$ 5,841	$ 1,900	$ (3,941)	-67.47%	
					TOTAL	***$ 19,512***	***$ 494***	***$ -***	***$ 8,000***	***$ 2,059***	**$ (5,941)**	**-74.26%**	
SPECIAL EDUCATION - ELEMENTARY													
Salaries													
4205	61100	1110	200	200	Administrative	$ 113,170	$ 112,274	$ 116,219	$ 116,001	$ 127,890	$ 11,889	10.25%	
4205	61100	1113	200	200	Asst. Superintendent	$ 144,548	$ (0)	$ -	$ -		$ -	0.00%	
4205	61100	1120	200	200	Instructional	$ 284,459	$ 354,768	$ 307,832	$ 307,618	$ 425,936	$ 118,318	38.46%	
4205	61100	1130	200	200	Other Professional	$ 85,395	$ 128,959	$ 276,699	$ 386,325	$ 427,989	$ 41,664	10.78%	
4205	61100	1150	200	200	Clerical	$ 110,266	$ 110,590	$ 90,517	$ 87,178	$ 107,566	$ 20,388	23.39%	
4205	61100	1151	200	200	Instructional Assistant	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	1660	200	200	Bonus	$ 697	$ -	$ 36,933	$ -		$ -	0.00%	
4205	61100	1800	200	200	Payouts	$ 8,024	$ 15,288	$ 16,802	$ -	$ 10,000	$ 10,000	100.00%	
					Subtotal	$ 738,534	$ 706,591	$ 845,002	$ 897,122	$ 1,099,381	$ 202,259	22.55%	
Benefits													
4205	61100	2100	200	200	FICA	$ 58,837	$ 53,299	$ 63,240	$ 68,637	$ 84,103	$ 15,466	22.53%	7.65%
4205	61100	2210	200	200	VRS - Plan 1 & 2	$ 104,489	$ 93,415	$ 109,568	$ 104,253	$ 181,055	$ 76,802	73.67%	16.62%
4205	61100	2220	200	200	VRS - Hybrid Plan	$ 8,101	$ 7,393	$ 21,159	$ 44,856	$ -	$ (44,856)	-100.00%	0.00%
4205	61100	2212	200	200	VRS - Retiree Health Ins	$ 8,552	$ 7,712	$ 9,517	$ 10,863	$ 13,182	$ 2,319	21.35%	1.21%
4205	61100	2310	200	200	HMP	$ 114,480	$ 109,098	$ 175,338	$ 161,505	$ 154,504	$ (7,001)	-4.33%	11036 per employee
4205	61100	2400	200	200	Group Life Insurance	$ 9,337	$ 8,419	$ 10,539	$ 13,822	$ 16,776	$ 2,954	21.37%	1.54%
4205	61100	2510	200	200	Disability Ins	$ 115	$ 112	$ 294	$ 358	$ 436	$ 78	21.79%	0.04%
4205	61100	2720	200	200	Workers Comp.	$ 2,052	$ 1,812	$ 2,083	$ 2,517	$ 3,050	$ 533	21.18%	0.28%
4205	61100	2840	200	200	Other Benefits	$ -	$ -	$ 9,170	$ -	$ -	$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
					Subtotal	$ 305,963	$ 281,262	$ 400,907	$ 406,811	$ 453,106	$ 46,295	11.38%	
Other Expenditures													
4205	61100	3000	200	200	Purchased Services	$ 9,855	$ 69,888	$ 28,126	$ 77,181	$ 88,580	$ 11,399	14.77%	
4205	61100	3300	200	200	Purchased Services - Medicaid	$ 1,008	$ -	$ -	$ 20,000	$ -	$ (20,000)	-100.00%	
4205	61100	3499	200	200	Internal Transportation	$ -	$ 3,382	$ -	$ -		$ -	0.00%	
4205	61100	3500	200	200	Printing & Binding						$ -	0.00%	
4205	61100	3520	200	200	Organizational Memberships					$ 2,500	$ 2,500	100.00%	
4205	61100	3830	200	200	Tuition Pd-Private Schools						$ -	0.00%	
4205	61100	5200	200	200	Communications	$ -	$ -	$ -	$ 150	$ -	$ (150)	-100.00%	
4205	61100	5210	200	200	Postal Services						$ -	0.00%	
4205	61100	5500	200	200	Travel	$ 26,550	$ 22,190	$ 4,610	$ 30,000	$ 20,000	$ (10,000)	-33.33%	
4205	61100	5510	200	200	Mileage (local only)					$ 5,000	$ 5,000	100.00%	
4205	61100	5800	200	200	Miscellaneous	$ 2,521	$ 2,000	$ 1,490	$ 7,000		$ (7,000)	-100.00%	
4205	61100	6000	200	200	Materials & Supplies	$ 25,438	$ 1,693	$ 36,103	$ 13,000	$ 20,000	$ 7,000	53.85%	
4205	61100	6025	200	200	Computer Supplies	$ -	$ 47	$ 110	$ 712		$ (712)	-100.00%	
4205	61100	6030	200	200	Instructional Material						$ -	0.00%	
4205	61100	6040	200	200	Software/Online Content					$ 2,000	$ 2,000	100.00%	
4205	61100	6050	200	200	Computer Hardware	$ 50,767	$ 7,916	$ 20,104	$ 10,771		$ (10,771)	-100.00%	
					Subtotal	$ 116,139	$ 107,116	$ 90,543	$ 158,814	$ 138,080	$ (20,734)	-13.06%	
					Total	***$ 1,160,636***	***$ 1,094,969***	***$ 1,336,453***	***$ 1,462,747***	***$ 1,690,567***	**$ 227,820**	**15.57%**	
SPECIAL EDUCATION - SECONDARY													
Salaries									$ -				
4205	61100	1110	300	200	Administrative	$ 91,816	$ -	$ -	$ -		$ -		
4205	61100	1120	300	200	Instructional	$ 401,626	$ 351,158	$ 338,184	$ 337,742	$ 438,341	$ 100,599	29.79%	
4205	61100	1130	300	200	Other Professional	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	1150	300	200	Clerical	$ 30,113	$ 30,853	$ 30,787	$ 30,623	$ 33,761	$ 3,138	10.25%	
4205	61100	1151	300	200	Instructional Assistant	$ 25,168	$ 38,597	$ 34,672	$ 46,405	$ 25,200	$ (21,205)	-45.70%	
4205	61100	1660	300	200	Bonus	$ 387	$ -	$ 48,661	$ -		$ -	0.00%	
4205	61100	1800	300	200	Payouts	$ 19,399	$ 22,987	$ 2,029	$ -		$ -	0.00%	
					Subtotal	$ 549,110	$ 420,608	$ 454,333	$ 414,770	$ 497,302	$ 82,532	19.90%	
Benefits													
4205	61100	2100	300	200	FICA	$ 41,305	$ 31,334	$ 32,076	$ 31,733	$ 38,044	$ 6,311	19.89%	7.65%
4205	61100	2210	300	200	VRS - Plan 1 & 2	$ 81,194	$ 58,915	$ 60,709	$ 48,201	$ 82,652	$ 34,451	71.47%	16.62%
4205	61100	2220	300	200	VRS - Hybrid Plan	$ 5,203	$ 7,132	$ 5,119	$ 20,739	$ -	$ (20,739)	-100.00%	0.00%
4205	61100	2212	300	200	VRS - Retiree Health Ins	$ 6,603	$ 5,054	$ 4,793	$ 5,023	$ 6,017	$ 994	19.80%	1.21%
4205	61100	2310	300	200	HMP	$ 104,940	$ 89,262	$ 92,826	$ 86,136	$ 55,180	$ (30,956)	-35.94%	11036 per employee
4205	61100	2400	300	200	Group Life Insurance	$ 7,208	$ 5,517	$ 5,307	$ 6,390	$ 7,658	$ 1,268	19.85%	1.54%
4205	61100	2510	300	200	Disability Ins	$ 81	$ 107	$ 73	$ 166	$ 199	$ 33	19.83%	0.04%
4205	61100	2720	300	200	Workers Comp.	$ 1,431	$ 1,103	$ 1,639	$ 1,165	$ 1,392	$ 227	19.52%	0.28%
4205	61100	2821	300	200	Tuition Reimbursement	$ 9,948	$ 18,012	$ 12,358	$ 1,165	$ -	$ (1,165)	-100.00%	
					Subtotal	$ 257,915	$ 216,438	$ 214,901	$ 200,717	$ 191,142	$ (9,575)	-4.77%	
Other Expenditures													
4205	61100	3000	300	200	Purchased Services	$ 33,321	$ 32,265	$ 29,324	$ 111,854	$ 95,000	$ (16,854)	-15.07%	
4205	61100	3500	300	200	Printing & Binding						$ -	0.00%	
4205	61100	3520	300	200	Organizational Memberships						$ -	0.00%	
4205	61100	3830	300	200	Tuition Pd-Private Schools						$ -	0.00%	
4205	61100	5200	300	200	Communications	$ 3,030	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5210	300	200	Postal Services						$ -	0.00%	
4205	61100	5400	300	200	Leases & Rentals-Copiers	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5401	300	200	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	300	200	Travel	$ 15,275	$ 2,421	$ -	$ -	$ 9,000	$ 9,000	100.00%	
4205	61100	5500	300	200	Mileage (local only)					$ 2,500	$ 2,500	100.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	5800	300	200	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6000	300	200	Materials & Supplies	$ 24,133	$ 14,565	$ 4,371	$ 2,246	$ 20,000	$ 17,754	790.47%	
4205	61100	6025	300	200	Computer Supplies	$ 1,513	$ 253	$ 71	$ -		$ -	0.00%	
4205	61100	6030	300	200	Instructional Material						$ -	0.00%	
4205	61100	6040	300	200	Computer Software					$ 200	$ 200	100.00%	
4205	61100	6050	300	200	Computer Hardware	$ 5,063	$ 5,604	$ 1,124	$ -	$ 5,000	$ 5,000	100.00%	
4205	61100	8100	300	200	Capital Outlay-Replacement	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	8201	300	200	Capital Outlay-Machinery & Equipment A	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 82,333	$ 55,108	$ 34,890	$ 114,100	$ 131,700	$ 17,600	15.43%	
					Total	***$ 889,357***	***$ 692,153***	***$ 704,125***	***$ 729,587***	***$ 820,144***	**$ 90,557**	**12.41%**	
INDIVIDUAL STUDENT ALTERNATIVE EDUCATION PLAN (ISAEP)													
Salaries													
4205	61100	1120	300	255	Instructional	$ 146,536	$ 221,530	$ 221,323	$ 220,842	$ 264,902	$ 44,060	19.95%	
4205	61100	1660	300	255	Bonus	$ 155	$ -	$ 4,008	$ -		$ -	0.00%	
					Subtotal	$ 146,536	$ 221,530	$ 225,332	$ 220,842	$ 264,902	$ 44,060	19.95%	
Benefits											$ -	0.00%	
4205	61100	2100	300	255	FICA	$ 10,688	$ 16,408	$ 16,831	$ 16,896	$ 20,265	$ 3,369	19.94%	7.65%
4205	61100	2210	300	255	VRS - Plan 1 & 2	$ 22,977	$ 34,769	$ 36,791	$ 36,705	$ 44,027	$ 7,322	19.95%	16.62%
4205	61100	2220	300	255	VRS - Hybrid Plan	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
4205	61100	2212	300	255	VRS - Retiree Health Ins	$ 1,758	$ 2,659	$ 2,679	$ 2,673	$ 3,205	$ 532	19.91%	1.21%
4205	61100	2310	300	255	HMP	$ 19,080	$ 19,836	$ 30,942	$ 32,301	$ 33,108	$ 807	2.50%	11036 per employee
4205	61100	2400	300	255	Group Life Insurance	$ 1,920	$ 2,904	$ 2,966	$ 3,403	$ 4,079	$ 676	19.88%	1.54%
4205	61100	2510	300	255	Disability Ins	$ -	$ -	$ -	$ 88	$ 106	$ 18	20.41%	0.04%
4205	61100	2720	300	255	Workers Comp.	$ 383	$ 559	$ 579	$ 620	$ 742	$ 122	19.63%	0.28%
					Subtotal	$ 56,806	$ 77,136	$ 90,787	$ 92,686	$ 105,532	$ 12,846	13.86%	
Other Expenditures													
4205	61100	3000	300	255	Purchased Services	$ 732	$ -	$ 2,333	$ 2,386	$ 2,000	$ (386)	-16.18%	
4205	61100	3170	300	255	Virtual School Programs					$ 5,100	$ 5,100	100.00%	
4205	61100	5200	300	255	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5210	300	255	Postal Services						$ -	0.00%	
4205	61100	5500	300	255	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5510	300	255	Mileage (local only)						$ -	0.00%	
4205	61100	6000	300	255	Materials & Supplies	$ 14,983	$ 11,524	$ 7,650	$ 15,417	$ 3,000	$ (12,417)	-80.54%	
4205	61100	6001	300	255	Office Supplies					$ 1,000	$ 1,000	100.00%	
4205	61100	6002	300	255	Food					$ 432	$ 432	100.00%	
4205	61100	6025	300	255	Computer Supplies	$ 245	$ 584	$ 1,261	$ 1,140	$ 800	$ (340)	-29.82%	
4205	61100	6040	300	255	Software/Online Content						$ -	0.00%	
4205	61100	6050	300	255	Computer Hardware	$ 4,052	$ -	$ 3,099	$ 4,750	$ -	$ (4,750)	-100.00%	
					Subtotal	$ 20,012	$ 12,109	$ 14,344	$ 23,693	$ 12,332	$ (11,361)	-47.95%	
					Total	***$ 223,354***	***$ 310,775***	***$ 330,462***	***$ 337,221***	***$ 382,766***	**$ 45,545**	**13.51%**	
CAREER AND TECHNICAL													
Salaries													
4205	61100	1110	300	300	Administrative	$ 103,047	$ 102,374	$ 102,442	$ 101,593	$ 113,931	$ 12,338	12.14%	
4205	61100	1620	300	300	Supplements	$ -	$ 5,000	$ 2,500	$ 5,000	$ 5,000	$ -	0.00%	
4205	61100	1660	300	300	Bonus			$ 2,466			$ -	0.00%	
4205	61100	1800	300	300	Payouts	$ 490	$ 8,506	$ 1,577	$ -		$ -	0.00%	
					Subtotal	$ 103,047	$ 107,374	$ 108,984	$ 106,593	$ 118,931	$ 12,338	11.57%	
Benefits													
4205	61100	2100	300	300	FICA	$ 7,945	$ 8,889	$ 8,365	$ 8,155	$ 9,098	$ 943	11.57%	7.65%
4205	61100	2210	300	300	VRS - Plan 1 & 2	$ 16,183	$ 16,090	$ 16,983	$ 16,885	$ 18,935	$ 2,050	12.14%	16.62%
4205	61100	2220	300	300	VRS - Hybrid Plan	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	2212	300	300	VRS - Retiree Health Ins	$ 1,238	$ 1,230	$ 1,236	$ 1,230	$ 1,379	$ 149	12.11%	1.21%
4205	61100	2310	300	300	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ -	$ (10,767)	-100.00%	11036 per employee
4205	61100	2400	300	300	Group Life Insurance	$ 1,352	$ 1,343	$ 1,369	$ 1,565	$ 1,755	$ 190	12.14%	1.54%
4205	61100	2510	300	300	Disability Ins	$ -	$ -	$ -	$ 41	$ 46	$ 5	12.20%	0.04%
4205	61100	2720	300	300	Workers Comp.	$ 269	$ 292	$ 274	$ 299	$ 319	$ 20	6.69%	0.28%
					Subtotal	$ 36,528	$ 37,761	$ 38,541	$ 38,942	$ 31,532	$ (7,410)	-19.03%	
Other Expenditures													
4205	61100	3000	300	300	Purchased Services	$ 62,658	$ 25,537	$ 20,391	$ 44,559	$ 30,000	$ (14,559)	-32.67%	
4205	61100	3499	300	300	Internal Transportation	$ 2,034	$ 1,971	$ -	$ -		$ -	0.00%	
4205	61100	3500	300	300	Printing & Binding						$ -	0.00%	
4205	61100	3520	300	300	Organizational Memberships					$ 325	$ 325	100.00%	
4205	61100	3840	300	300	Services from Other Gov.	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	4210	300	300	Fleet Fuel	$ 91	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5200	300	300	Communications	$ 54	$ -	$ 64	$ 300	$ -	$ (300)	-100.00%	
4205	61100	5210	300	300	Postal Services					$ 100	$ 100	100.00%	
4205	61100	5400	300	300	Leases & Rentals-Copiers	$ 5,404	$ 5,404	$ 1,951	$ 4,950	$ 5,404	$ 454	9.17%	
4205	61100	5401	300	300	Leases & Rentals-Other	$ 3,002	$ 3,755	$ 3,524	$ -	$ 3,600	$ 3,600	100.00%	
4205	61100	5500	300	300	Travel	$ 12,466	$ 3,432	$ 836	$ 7,350	$ 4,000	$ (3,350)	-45.58%	
4205	61100	5510	300	300	Mileage (local only)					$ 1,000	$ 1,000	100.00%	
4205	61100	5800	300	300	Miscellaneous	$ 325	$ 130	$ 135	$ 6,675	$ 250	$ (6,425)	-96.25%	
4205	61100	6000	300	300	Materials & Supplies	$ 181,826	$ 114,417	$ 85,597	$ 116,646	$ 130,000	$ 13,354	11.45%	
4205	61100	6002	300	300	Food Supplies					$ 3,500	$ 3,500	100.00%	
4205	61100	6025	300	300	Computer Supplies	$ 12,134	$ 12,509	$ 11,825	$ 14,250	$ 12,000	$ (2,250)	-15.79%	
4205	61100	6030	300	300	Instructional Material						$ -	0.00%	
4205	61100	6040	300	300	Software/Online Content						$ -	0.00%	
4205	61100	6050	300	300	Computer Hardware	$ 1,290	$ 3,090	$ 1,380	$ 5,700	$ 1,300	$ (4,400)	-77.19%	
					Subtotal	$ 281,283	$ 170,246	$ 125,703	$ 200,430	$ 191,479	$ (8,951)	-4.47%	
					Total	***$ 420,857***	***$ 315,382***	***$ 273,228***	***$ 345,965***	***$ 341,942***	**$ (4,023)**	**-1.16%**	
JROTC													
Salaries													
4205	61100	1120	306	320	Instructional	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ -	$ -		$ -		
Benefits													
4205	61100	2100	306	320	FICA	$ -	$ -	$ -	$ -		$ -		7.65%
4205	61100	2210	306	320	VRS - Plan 1 & 2	$ (444)	$ -	$ -	$ -		$ -		16.62%
4205	61100	2220	306	320	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		5.00%
4205	61100	2212	306	320	VRS - Retiree Health Ins	$ (26)	$ -	$ -	$ -		$ -		1.21%
4205	61100	2310	306	320	HMP	$ 19,080	$ -	$ -	$ -		$ -		$10,767 per FT employee
4205	61100	2400	306	320	Group Life Insurance	$ (27)	$ -	$ -	$ -		$ -		
4205	61100	2510	306	320	Disability Ins	$ -	$ -	$ -	$ -		$ -		0.27%
4205	61100	2720	306	320	Workers Comp.	$ -	$ -	$ -	$ -		$ -		0.28%
					Subtotal	$ 18,583	$ -	$ -	$ -		$ -		
Other Expenditures													
4205	61100	3000	300	320	Purchased Services	$ -	$ -	$ -	$ -		$ -		
4205	61100	5200	300	320	Communications	$ -	$ -	$ -	$ -		$ -		
4205	61100	5500	300	320	Travel	$ -	$ -	$ -	$ -		$ -		
4205	61100	6000	300	320	Materials & Supplies	$ -	$ 510	$ -	$ -		$ -		
4205	61100	6025	300	320	Computer Supplies	$ -	$ -	$ -	$ -		$ -		
4205	61100	6050	300	320	Computer Hardware	$ -	$ -				$ -		
					Subtotal	$ -	$ 510	$ -	$ -		$ -		

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
					Total	***$ 18,583***	***$ 510***	***$ -***	***$ -***		***$ -***		
GIFTED - ELEMENTARY													
Salaries													
4205	61100	1110	200	400	Administrative	$ 91,423	$ 92,646	$ 92,434	$ 91,939	$ 101,363	$ 9,424	10.25%	
4205	61100	1120	200	400	Instructional	$ 261,853	$ 324,794	$ 303,523	$ 302,320	$ 290,574	$ (11,746)	-3.89%	
4205	61100	1140	200	400	Technical	$ 360	$ -	$ -	$ -		$ -	0.00%	
4205	61100	1660	200	400	Bonus	$ 464	$ -	$ 7,358	$ -		$ -	0.00%	
4205	61100	1800	200	400	Payouts	$ -	$ 5,739	$ -	$ -		$ -	0.00%	
					Subtotal	$ 354,101	$ 417,440	$ 403,315	$ 394,259	$ 391,937	$ (2,322)	-0.59%	
Benefits													
4205	61100	2100	200	400	FICA	$ 26,175	$ 31,079	$ 29,551	$ 30,163	$ 29,983	$ (180)	-0.60%	7.65%
4205	61100	2210	200	400	VRS - Plan 1 & 2	$ 46,062	$ 55,764	$ 55,507	$ 45,815	$ 65,140	$ 19,325	42.18%	16.62%
4205	61100	2220	200	400	VRS - Hybrid Plan	$ 8,566	$ 9,725	$ 10,308	$ 19,713	$ -	$ (19,713)	-100.00%	0.00%
4205	61100	2212	200	400	VRS - Retiree Health Ins	$ 4,181	$ 5,010	$ 4,792	$ 4,773	$ 4,742	$ (31)	-0.64%	1.21%
4205	61100	2310	200	400	HMP	$ 57,240	$ 59,508	$ 61,884	$ 64,602	$ 44,144	$ (20,458)	-31.67%	11036 per employee
4205	61100	2400	200	400	Group Life Insurance	$ 4,564	$ 5,470	$ 5,307	$ 6,075	$ 6,036	$ (39)	-0.64%	1.54%
4205	61100	2510	200	400	Disability Ins	$ 145	$ 148	$ 148	$ 159	$ 157	$ (2)	-1.40%	0.04%
4205	61100	2720	200	400	Workers Comp.	$ 921	$ 1,069	$ 1,030	$ 1,107	$ 1,097	$ (10)	-0.87%	0.28%
4205	61100	2840	200	400	Other Benefits	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
					Subtotal	$ 147,855	$ 167,773	$ 168,526	$ 172,407	$ 151,300	$ (21,107)	-12.24%	
Other Expenditures													
4205	61100	3000	200	400	Purchased Services	$ 2,505	$ 993	$ 1,265	$ 1,282	$ 1,500	$ 218	17.00%	
4205	61100	3499	200	400	Internal Transportation	$ 2,171	$ 815	$ -	$ -	$ 1,000	$ 1,000	100.00%	
4205	61100	3500	200	400	Printing & Binding						$ -	0.00%	
4205	61100	3520	200	400	Organizational Memberships						$ -	0.00%	
4205	61100	5210	200	400	Postal Services						$ -	0.00%	
4205	61100	5500	200	400	Travel	$ 628	$ 264	$ 24	$ 2,172	$ 500	$ (1,672)	-76.98%	
4205	61100	5510	200	400	Mileage (local only)						$ -	0.00%	
4205	61100	5800	200	400	Miscellaneous	$ 30	$ -	$ -	$ 30		$ (30)	-100.00%	
4205	61100	6000	200	400	Materials & Supplies	$ 12,105	$ 11,924	$ 17,027	$ 12,069	$ 13,500	$ 1,431	11.86%	
4205	61100	6025	200	400	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6030	200	400	Instructional Material						$ -	0.00%	
4205	61100	6040	200	400	Software/Online Content						$ -	0.00%	
4205	61100	6050	200	400	Computer Hardware	$ 736	$ 5,033	$ 3,594	$ 1,908	$ 3,000	$ 1,092	57.23%	
					Subtotal	$ 18,175	$ 19,028	$ 21,910	$ 17,461	$ 19,500	$ 2,039	11.68%	
					Total	***$ 520,131***	***$ 604,242***	***$ 593,751***	***$ 584,127***	***$ 562,737***	**$ (21,390)**	**-3.66%**	
GIFTED - SECONDARY													
Salaries													
4205	61100	1140	300	400	Technical	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ -	$ -		$ -		
Benefits													
4205	61100	2100	300	400	FICA	$ -	$ -	$ -	$ -		$ -		7.65%
4205	61100	2720	300	400	Workers Comp.	$ -	$ -	$ -	$ -		$ -		0.28%
4205	61100	1800	300	400	Payouts	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ -	$ -		$ -		
Other Expenditures													
4205	61100	3000	300	400	Purchased Services	$ 25,648	$ 14,594	$ -	$ 10,901	$ 15,000	$ 4,099	37.60%	
4205	61100	3499	300	400	Internal Transportation	$ -	$ 286	$ -	$ -		$ -	0.00%	
4205	61100	3500	300	400	Printing & Binding						$ -	0.00%	
4205	61100	3520	300	400	Organizational Memberships						$ -	0.00%	
4205	61100	3810	300	400	Tuition Pd - Other Div in State	$ -	$ -	$ -	$ -		$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	7000	300	400	Payment to Joint Operations	$ 342,336	$ 388,751	$ 394,751	$ 402,557	$ 405,000	$ 2,443	0.61%	
4205	61100	5200	300	400	Communications	$ 263	$ 239	$ -	$ 600	$ 300	$ (300)	-50.00%	
4205	61100	5210	300	400	Postal Services						$ -	0.00%	
4205	61100	5400	300	400	Leases & Rentals-Copiers	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5401	300	400	Leases & Rentals-Other	$ (277)	$ 150	$ 162	$ -	$ 150	$ 150	100.00%	
4205	61100	5500	300	400	Travel	$ 1,494	$ 601	$ 207	$ 5,157		$ (5,157)	-100.00%	
4205	61100	5510	300	400	Mileage (local only)						$ -	0.00%	
4205	61100	5800	300	400	Miscellaneous	$ 119	$ 268	$ -	$ 375	$ 200	$ (175)	-46.67%	
4205	61100	6000	300	400	Materials & Supplies	$ 2,202	$ 5,015	$ 20,560	$ 6,590		$ (6,590)	-100.00%	
4205	61100	6025	300	400	Computer Supplies	$ 2,119	$ 142	$ 3,010	$ 285	$ 1,800	$ 1,515	531.58%	
4205	61100	6030	300	400	Instructional Material						$ -	0.00%	
4205	61100	6040	300	400	Software/Online Content						$ -	0.00%	
4205	61100	6050	300	400	Computer Hardware	$ 14	$ -	$ 893	$ 348		$ (348)	-100.00%	
					Subtotal	$ 373,917	$ 410,045	$ 419,583	$ 426,813	$ 422,450	$ (4,363)	-1.02%	
					Total	***$ 373,917***	***$ 410,045***	***$ 419,583***	***$ 426,813***	***$ 422,450***	**$ (4,363)**	**-1.02%**	
GIFTED - MUSIC - ELEMENTARY													
Other Expenditures													
4205	61100	3000	200	405	Purchased Services	$ 7,159	$ 2,390	$ 1,080	$ 6,000	$ 6,000	$ -	0.00%	
4205	61100	5500	200	405	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5510	200	405	Mileage (local only)						$ -	0.00%	
4205	61100	5800	200	405	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6000	200	405	Materials & Supplies	$ 8,175	$ 10,117	$ 6,372	$ 6,830	$ 6,500	$ (330)	-4.83%	
4205	61100	6050	200	405	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 15,334	$ 12,507	$ 7,452	$ 12,830	$ 12,500	$ (330)	-2.57%	
					Total	***$ 15,334***	***$ 12,507***	***$ 7,452***	***$ 12,830***	***$ 12,500***	**$ (330)**	**-2.57%**	
GIFTED - MUSIC - SECONDARY													
Other Expenditures													
4205	61100	3000	300	405	Purchased Services	$ 27,825	$ 31,265	$ 22,796	$ 26,900	$ 27,000	$ 100	0.37%	
4205	61100	5500	300	405	Travel	$ -	$ 477	$ -	$ -		$ -	0.00%	
4205	61100	5510	300	405	Mileage (local only)						$ -	0.00%	
4205	61100	5800	300	405	Miscellaneous	$ 51,000	$ 51,000	$ 51,000	$ 51,000	$ 51,000	$ -	0.00%	Band uniforms and bank equipment for all 3 HS
4205	61100	6000	300	405	Materials & Supplies	$ 10,335	$ 5,514	$ 28,808	$ 20,640	$ 15,000	$ (5,640)	-27.33%	
4205	61100	6025	300	400	Computer Supplies			$ 213			$ -	0.00%	
					Subtotal	$ 89,160	$ 88,256	$ 102,817	$ 98,540	$ 93,000	$ (5,540)	-5.62%	
					Total	***$ 89,160***	***$ 88,256***	***$ 102,817***	***$ 98,540***	***$ 93,000***	**$ (5,540)**	**-5.62%**	
GIFTED - SUMMER ENRICHMENT													
Salaries												0.00%	
4205	61100	1120	300	410	Instructional	$ 5,959	$ -	$ -	$ 3,898	$ 3,898	$ -	0.00%	
					Subtotal	$ 5,959	$ -	$ -	$ 3,898	$ 3,898	$ -	0.00%	
Benefits											$ -	0.00%	
4205	61100	2100	300	410	FICA	$ 451	$ -	$ -	$ 299	$ 299	$ -	0.00%	7.65%
4205	61100	2720	300	410	Workers Comp.	$ 15	$ -	$ -	$ 11	$ 11	$ -	0.00%	0.28%
					Subtotal	$ 466	$ -	$ -	$ 310	$ 310	$ -	0.00%	
Other Expenditures											$ -	0.00%	
4205	61100	3000	300	410	Purchased Services	$ 4,680	$ -	$ -	$ -		$ -	0.00%	
4205	61100	3499	200	410	Internal Transportation	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5400	300	410	Leases & Rentals-Copiers	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5401	300	410	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	300	410	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	5510	300	410	Mileage (local only)						$ -	0.00%	
4205	61100	6000	300	410	Materials & Supplies	$ 3,801	$ -	$ -	$ 2,792		$ (2,792)	-100.00%	
4205	61100	6025	300	410	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 8,481	$ -	$ -	$ 2,792		$ (2,792)	-100.00%	
					Total	***$ 14,906***	***$ -***	***$ -***	***$ 7,000***	***$ 4,208***	**$ (2,792)**	-39.89%	
GIFTED - SUMMERQUEST													
Salaries													
4205	61100	1120	200	420	Instructional	$ 9,200	$ -	$ -	$ 7,500	$ 7,500	$ -	0.00%	
					Subtotal	$ 9,200	$ -	$ -	$ 7,500	$ 7,500	$ -	0.00%	
Benefits											$ -	0.00%	
4205	61100	2100	200	420	FICA	$ 704	$ (0)	$ -	$ 574	$ 574	$ -	0.00%	7.65%
4205	61100	2720	200	420	Workers Comp.	$ 9	$ (3)	$ -	$ 21	$ 21	$ -	0.00%	0.28%
					Subtotal	$ 713	$ (3)	$ -	$ 595	$ 595	$ -	0.00%	
Other Expenditures											$ -	0.00%	
4205	61100	3000	200	420	Purchased Services	$ 11,177	$ 9,328	$ 7,752	$ 7,400	$ 9,500	$ 2,100	28.38%	
4205	61100	5300	200	420	Insurance	$ 225	$ -	$ -	$ -	$ 61,474	$ 61,474	100.00%	
4205	61100	5500	200	420	Travel	$ 593	$ 288	$ -	$ 116		$ (116)	-100.00%	
4205	61100	5510	200	420	Mileage (local only)						$ -	0.00%	
4205	61100	6000	200	420	Materials & Supplies	$ 3,270	$ 1,335	$ 1,556	$ 11,654	$ 2,000	$ (9,654)	-82.84%	
					Subtotal	$ 15,265	$ 10,951	$ 9,308	$ 19,170	$ 72,974	$ 53,804	280.67%	
					Total	***$ 25,178***	***$ 10,947***	***$ 9,308***	***$ 27,265***	***$ 81,069***	**$ 53,804**	**197.34%**	
ATHLETICS													
Salaries													
4205	61100	1140	300	500	Technical	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	1150	300	500	Clerical	$ 17,734	$ 8,255	$ 4,349	$ 13,500	$ 13,500	$ -	0.00%	
4205	61100	1620	300	500	Supplements	$ 2,380	$ -	$ 5,647	$ 5,000	$ 5,000	$ -	0.00%	
4205	61100	1800	300	500	Payouts			$ 822			$ -	0.00%	
					Subtotal	$ 20,114	$ 8,255	$ 10,818	$ 18,500	$ 18,500	$ -	0.00%	
Benefits											$ -	0.00%	
4205	61100	2100	300	500	FICA	$ 1,495	$ 613	$ 823	$ 1,416	$ 1,416	$ -	0.00%	7.65%
4205	61100	2210	300	500	VRS - Plan 1 & 2	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	16.62%
4205	61100	2400	300	500	Group Life Insurance	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	61100	2720	300	500	Workers Comp.	$ 135	$ 66	$ 78	$ 52	$ 52	$ -	0.00%	0.28%
					Subtotal	$ 1,630	$ 679	$ 901	$ 1,468	$ 1,468	$ -	0.00%	
Other Expenditures											$ -	0.00%	
4205	61100	3000	300	500	Purchased Services	$ 4,380	$ 9,790	$ 3,175	$ 4,500	$ 4,500	$ -	0.00%	
4205	61100	3520	300	500	Organizational Memberships						$ -	0.00%	
4205	61100	5309	300	500	Accident & Disability Ins.	$ -	$ 52,822	$ 53,113	$ 53,000	$ 54,000	$ 1,000	1.89%	Student accident/Catastrophic student acciednt
4205	61100	5800	300	500	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6000	300	500	Materials & Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 4,380	$ 62,612	$ 56,288	$ 57,500	$ 58,500	$ 1,000	1.74%	
					Total	***$ 26,124***	***$ 71,546***	***$ 68,007***	***$ 77,468***	***$ 78,468***	**$ 1,000**	**1.29%**	
SUMMER SCHOOL - ELEMENTARY													
Salaries													
4205	61100	1120	200	600	Instructional	$ 35,300	$ 28,600	$ -	$ 59,240	$ 59,240	$ -	0.00%	
4205	61100	1150	200	600	Clerical	$ -	$ -	$ -	$ 1,725	$ 1,725	$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	1151	200	600	Instructional Assistant	$ -	$ -	$ -	$ 2,400	$ 2,400	$ -	0.00%	
					Subtotal	$ 35,300	$ 28,600	$ -	$ 63,365	$ 63,365	$ -	0.00%	
Benefits											$ -	0.00%	
4205	61100	2100	200	600	FICA	$ 2,683	$ 2,183	$ -	$ 4,848	$ 4,848	$ -	0.00%	7.65%
4205	61100	2720	200	600	Workers Comp.	$ 34	$ 16	$ -	$ 178	$ 178	$ -	0.00%	0.28%
					Subtotal	$ 2,716	$ 2,198	$ -	$ 5,026	$ 5,026	$ -	0.00%	
Other Expenditures											$ -	0.00%	
4205	61100	3000	200	600	Purchased Services	$ 34,338	$ 25,412	$ 3,555	$ 8,200		$ (8,200)	-100.00%	
4205	61100	3499	200	600	Internal Transportation	$ 1,436	$ 654	$ -	$ -		$ -	0.00%	
4205	61100	5200	200	600	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5400	200	600	Leases & Rentals-Copiers	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5401	200	600	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	200	600	Travel	$ 298	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5510	200	600	Mileage (local only)						$ -	0.00%	
4205	61100	6000	200	600	Materials & Supplies	$ 1,975	$ 353	$ 1,335	$ 5,000		$ (5,000)	-100.00%	
4205	61100	6025	200	600	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 38,047	$ 26,420	$ 4,890	$ 13,200		$ (13,200)	-100.00%	
					Total	***$ 76,064***	***$ 57,218***	***$ 4,890***	***$ 81,591***	***$ 68,391***	**$ (13,200)**	**-16.18%**	
SUMMER SCHOOL - SECONDARY													
Salaries												0.00%	
4205	61100	1120	300	600	Instructional	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	1150	300	600	Clerical	$ 1,200	$ -	$ -	$ -		$ -	0.00%	
4205	61100	1151	300	600	Instructional Assistant	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 1,200	$ -	$ -	$ -		$ -	0.00%	
Benefits												0.00%	
4205	61100	2100	300	600	FICA	$ 82	$ -	$ -	$ -		$ -	0.00%	7.65%
4205	61100	2720	300	600	Workers Comp.	$ 3	$ -	$ -	$ -		$ -	0.00%	0.28%
					Subtotal	$ 85	$ -	$ -	$ -		$ -	0.00%	
Other Expenditures												0.00%	
4205	61100	3000	300	600	Purchased Services	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	3499	300	600	Internal Transportation	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5200	300	600	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5400	300	600	Leases & Rentals-Copiers	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	300	600	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5510	300	600	Mileage (local only)							0.00%	
4205	61100	6000	300	600	Materials & Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6025	300	600	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
					Total	***$ 1,285***	***$ -***	***$ -***	***$ -***		***$ -***	0.00%	
SUMMER SCHOOL - STEM CAMP													
Salaries												0.00%	
4205	61100	1110	200	610	Administrative	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	1120	200	610	Instructional	$ 38,400	$ -	$ -	$ -		$ -	0.00%	
4205	61100	1151	200	610	Instructional Assistant	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 38,400	$ -	$ -	$ -		$ -	0.00%	
Benefits												0.00%	
4205	61100	2100	200	610	FICA	$ 2,882	$ -	$ -	$ -		$ -	0.00%	7.65%
4205	61100	2720	200	610	Workers Comp.	$ 137	$ -	$ -	$ -		$ -	0.00%	0.28%
					Subtotal	$ 3,019	$ -	$ -	$ -		$ -	0.00%	
Other Expenditures												0.00%	
4205	61100	3000	200	610	Purchased Services	$ 8,287	$ 240	$ 5,399	$ 12,000	$ 5,000	$ (7,000)	-58.33%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	5200	200	610	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5400	200	610	Leases & Rentals-Copiers	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	200	610	Travel	$ -	$ -	$ 12	$ -		$ -	0.00%	
4205	61100	5510	200	610	Mileage (local only)						$ -	0.00%	
4205	61100	6000	200	610	Materials & Supplies	$ 4,282	$ -	$ 2,086	$ (12,000)	$ 3,000	$ 15,000	-125.00%	
4205	61100	6025	200	610	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6050	200	610	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 12,570	$ 240	$ 7,497	$ -	$ 8,000	$ 8,000	100.00%	
					Total	***$ 53,989***	***$ 240***	***$ 7,497***	***$ -***	***$ 8,000***	**$ 8,000**	**100.00%**	
SUMMER SCHOOL - ENVIRONMENTAL CAMP													
Salaries													
4205	61100	1120	200	640	Instructional	$ 2,000	$ -	$ -	$ -		$ -	0.00%	
4205	61100	1151	200	640	Instructional Assistant	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 2,000	$ -	$ -	$ -		$ -	0.00%	
Benefits												0.00%	
4205	61100	2100	200	640	FICA	$ 150	$ -	$ -	$ -		$ -	0.00%	7.65%
4205	61100	2720	200	640	Workers Comp.	$ 5	$ -	$ -	$ -		$ -	0.00%	0.28%
					Subtotal	$ 155	$ -	$ -	$ -		$ -	0.00%	
Other Expenditures												0.00%	
4205	61100	3000	200	640	Purchased Services	$ 506	$ -	$ -	$ 3,000		$ (3,000)	-100.00%	
4205	61100	5200	200	640	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5400	200	640	Leases & Rentals-Copiers	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	200	640	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6000	200	640	Materials & Supplies	$ 514	$ -	$ -	$ -		$ -	0.00%	
4205	61100	6025	200	640	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 1,020	$ -	$ -	$ 3,000		$ (3,000)	-100.00%	
					Total	***$ 3,175***	***$ -***	***$ -***	***$ -***		$ -	0.00%	
PRE-SCHOOL - DISTRICT-WIDE													
Salaries													
4205	61100	1120	900	800	Instructional	$ 275	$ 479	$ -	$ -		$ -	0.00%	
4205	61100	1150	900	800	Clerical	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	1151	900	800	Instructional Assistant	$ -	$ -	$ 388	$ -		$ -	0.00%	
					Subtotal	$ 275	$ 479	$ 388	$ -		$ -	0.00%	
Benefits													
4205	61100	2100	900	800	FICA	$ 17	$ 37	$ 30	$ -		$ -	0.00%	7.65%
4205	61100	2210	900	800	VRS - Plan 1 & 2	$ -	$ -	$ -	$ -		$ -	0.00%	16.62%
4205	61100	2220	900	800	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -	0.00%	5.00%
4205	61100	2212	900	800	VRS - Retiree Health Ins	$ -	$ -	$ -	$ -		$ -	0.00%	1.21%
4205	61100	2310	900	800	HMP	$ -	$ -	$ -	$ -		$ -	0.00%	$10,767 per FT employee
4205	61100	2400	900	800	Group Life Insurance	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	2510	900	800	Disability Ins	$ -	$ -	$ -	$ -		$ -	0.00%	0.27%
4205	61100	2720	900	800	Workers Comp.	$ 1	$ 1	$ 1	$ -		$ -	0.00%	0.28%
					Subtotal	$ 17	$ 37	$ 31	$ -		$ -	0.00%	
Other Expenditures													
4205	61100	3000	900	800	Purchased Services	$ (429)	$ 822	$ 271	$ -		$ -	0.00%	
4205	61100	3499	900	800	Internal Transportation	$ 74,232	$ 64,303	$ -	$ 45,000	$ 45,000	$ -	0.00%	
4205	61100	5200	900	800	Communications	$ -	$ 89	$ -	$ -		$ -	0.00%	
4205	61100	5400	900	800	Leases & Rentals-Copiers	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5401	900	800	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61100	5500	900	800	Travel	$ 60	$ 195	$ -	$ -		$ -	0.00%	
4205	61100	5510	900	800	Mileage (local only)						$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61100	6000	900	800	Materials & Supplies	$ 9,359	$ 1,804	$ 4,423	$ 13,005	$ 6,000	$ (7,005)	-53.86%	
4205	61100	6025	900	800	Computer Supplies	$ -	$ 68	$ -	$ -		$ -	0.00%	
4205	61100	6040	900	800	Software/Online Content						$ -	0.00%	
4205	61100	6050	900	800	Computer Hardware	$ 1,359	$ 720	$ 845	$ -	$ 1,200	$ 1,200	100.00%	
					Subtotal	$ 84,581	$ 68,001	$ 5,539	$ 58,005	$ 52,200	$ (5,805)	-10.01%	
					Total	***$ 84,873***	***$ 68,517***	***$ 5,958***	***$ 58,005***	***$ 52,200***	**$ (5,805)**	**-10.01%**	
REMEDIATION & INTERVENTION													
Salaries													
4205	61103	1120	200	100	Instructional	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
Benefits												0.00%	
4205	61103	2100	200	100	FICA	$ -	$ -	$ -	$ -		$ -	0.00%	7.65%
4205	61103	2720	200	100	Workers Comp.	$ -	$ -	$ -	$ -		$ -	0.00%	0.28%
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
Other Expenditures												0.00%	
4205	61103	3000	200	100	Purchased Services	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61103	3499	200	100	Internal Transportation	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61103	6000	200	100	Materials & Supplies	$ 11,593	$ 593	$ -	$ -		$ -	0.00%	
4205	61103	6040	200	100	Computer Software					$ 181,115		100.00%	Dream box, DRA Kits, SOLPas Reporting kit
					Subtotal	$ 11,593	$ 593	$ -	$ -	$ 181,115	$ -	100.00%	
					Total	***$ 11,593***	***$ 593***	***$ -***	***$ -***	***$ 181,115***	**$ -**	100.00%	
										$ 5			
ALGEBRA READINESS					*63406*								
Salaries													
4205	61104	1150	300	100	Clerical	$ -	$ -	$ 57,161	$ 57,161	$ 50,966	$ -	-10.84%	
					Subtotal	$ -	$ -	$ 57,161	$ 57,161	$ 50,966	$ -	-10.84%	
Benefits													
4205	61104	2100	300	100	FICA	$ -	$ 330	$ 4,313	$ 4,373	$ 3,899	$ (474)	-10.84%	7.65%
4205	61104	2210	300	100	VRS - Plan 1 & 2	$ -	$ -	$ 9,025	$ 9,501	$ 8,471	$ (1,030)	-10.85%	16.62%
4205	61104	2220	300	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	5.00%
4205	61104	2212	300	100	VRS - Retiree Health Ins	$ -	$ -	$ 657	$ 692	$ 617	$ (75)	-10.88%	1.21%
4205	61104	2310	300	100	HMP	$ -	$ -	$ 10,314	$ 10,767	$ -	$ (10,767)	-100.00%	$10,767 per FT employee
4205	61104	2400	300	100	Group Life Insurance	$ -	$ -	$ 728	$ 881	$ 785	$ (96)	-10.91%	1.54%
4205	61104	2510	300	100	Disability Ins	$ -	$ -	$ -	$ 23	$ 136	$ 113	491.30%	0.27%
4205	61104	2720	300	100	Workers Comp.	$ -	$ 11	$ 148	$ 161	$ 19	$ (142)	-88.20%	0.28%
					Subtotal	$ -	$ 341	$ 25,185	$ 26,398	$ 13,926	$ (12,472)	-47.25%	
Other Expenditures											$ -		
4205	61104	3000	300	100	Purchased Services	$ 5,396	$ -	$ -	$ -		$ -	0.00%	
4205	61104	6000	300	100	Materials & Supplies	$ -	$ 618	$ -	$ (1,360)		$ 1,360	-100.00%	
4205	61104	6040	300	100	Software/Online Content						$ -	0.00%	
4205	61104	6050	300	100	Computer Hardware	$ -	$ -	$ 7,685	$ -	$ 6,500	$ 6,500	100.00%	
					Subtotal	$ 5,396	$ 618	$ 7,685	$ (1,360)	$ 6,500	$ 7,860	-577.94%	
					Total	***$ 5,396***	***$ 959***	***$ 90,031***	***$ 82,199***	***$ 71,392***	**$ (10,807)**	**-13.15%**	
ADULT REGIONAL EDUCATION													
Other Expenditures													
4205	61106	3000	300	700	Purchased Services	$ 9,118	$ 7,508	$ 3,485	$ 12,000		$ (12,000)	-100.00%	
4205	61106	6000	300	700	Materials & Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 9,118	$ 7,508	$ 3,485	$ 12,000		$ (12,000)	-100.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
					Total	***$ 9,118***	***$ 7,508***	***$ 3,485***	***$ 12,000***		***$ (12,000)***	-100.00%	
STUDENT ACHIEVEMENT													
Salaries													
4205	61107	1120	300	100	Instructional	$ 6,200	$ 3,800	$ -	$ -		$ -	0.00%	
					Subtotal	$ 6,200	$ 3,800	$ -	$ -		$ -	0.00%	
Benefits											$ -	0.00%	
4205	61107	2100	300	100	FICA	$ 456	$ 284	$ -	$ -		$ -	0.00%	7.65%
4205	61107	2720	300	100	Workers Comp.	$ 54	$ 49	$ -	$ -		$ -	0.00%	0.28%
					Subtotal	$ 511	$ 333	$ -	$ -		$ -	0.00%	
Other Expenditures													
4205	61107	3000	300	100	Purchased Services	$ 700	$ 2,879	$ -	$ -		$ -	0.00%	
4205	61107	3170	300	100	Virtual School Programs	$ -	$ -				$ -	0.00%	
4205	61107	5500	300	100	Travel	$ 8,049	$ 7,398				$ -	0.00%	
4205	61107	5800	300	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61107	6000	300	100	Materials & Supplies	$ -	$ -				$ -	0.00%	
					Subtotal	$ 8,749	$ 10,277	$ -	$ -		$ -	0.00%	
					Total	***$ 15,460***	***$ 14,411***	***$ -***	***$ -***		$ -	0.00%	
PROJECT GRADUATION					*13300*								
Salaries													
4205	61109	1120	300	100	Instructional	$ 1,943	$ 750	$ -	$ 8,000	$ 9,000	$ 1,000	12.50%	
					Subtotal	$ 1,943	$ 750	$ -	$ 8,000	$ 9,000	$ 1,000	12.50%	
Benefits											$ -	0.00%	
4205	61109	2100	300	100	FICA	$ 143	$ 56	$ -	$ 612	$ 712	$ 100	16.34%	7.65%
4205	61109	2720	300	100	Workers Comp.	$ 5	$ 2	$ -	$ 23	$ 32	$ 9	39.13%	0.28%
					Subtotal	$ 148	$ 58	$ -	$ 635	$ 744	$ 109	17.17%	
Other Expenditures											$ -	0.00%	
4205	61109	3000	300	100	Purchased Services	$ 1,964	$ 2,992	$ 1,228	$ 1,000	$ 1,000	$ -	0.00%	
4205	61109	3499	300	100	Internal Transportation	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61109	6000	300	100	Materials & Supplies	$ 63	$ -	$ -	$ 2,247	$ 3,247	$ 1,000	44.50%	
					Subtotal	$ 2,027	$ 2,992	$ 1,228	$ 3,247	$ 4,247	$ 1,000	30.80%	
					Total	***$ 4,118***	***$ 3,800***	***$ 1,228***	***$ 11,882***	***$ 13,991***	**$ 2,109**	**17.75%**	
TESTING													
Salaries													
4205	61112	1110	200	100	Administrative	$ 89,243	$ 88,727	$ 88,524	$ 88,051	$ 100,844	$ 12,793	14.53%	
4205	61112	1150	200	100	Clerical	$ 53,328	$ 54,247	$ 63,508	$ 53,838	$ 46,929	$ (6,909)	-12.83%	
4205	61112	1140	200	100	Technical	$ 5,985	$ 1,293	$ 361	$ 20,000	$ 20,000	$ -	0.00%	
4205	61112	1201	200	100	Overtime	$ 2,529	$ 485	$ -	$ 5,000	$ 5,000	$ -	0.00%	
4205	61112	1660	200	100	Bonus			$ 2,376			$ -	0.00%	
4205	61112	1800	200	100	Payouts	$ -	$ -		$ -		$ -	0.00%	
					Subtotal	$ 151,085	$ 144,752	$ 154,769	$ 166,889	$ 172,773	$ 5,884	3.53%	
Benefits													
4205	61112	2100	200	100	FICA	$ 11,572	$ 11,086	$ 11,875	$ 12,768	$ 13,217	$ 449	3.52%	7.65%
4205	61112	2210	200	100	VRS - Plan 1 & 2	$ 22,386	$ 22,472	$ 23,406	$ 23,583	$ 24,500	$ 917	3.89%	16.62%
4205	61112	2212	200	100	VRS - Retiree Health Ins	$ 1,713	$ 1,717	$ 1,704	$ 1,718	$ 1,788	$ 70	4.07%	1.21%
4205	61112	2310	200	100	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 11,036	$ (10,498)	-48.75%	11036 per employee
4205	61112	2400	200	100	Group Life Insurance	$ 1,870	$ 1,876	$ 1,887	$ 2,186	$ 2,276	$ 90	4.12%	1.54%
4205	61112	2510	200	100	Disability Ins	$ -	$ -	$ -	$ 57	$ 60	$ 3	5.26%	0.04%
4205	61112	2720	200	100	Workers Comp.	$ 394	$ 364	$ 373	$ 468	$ 484	$ 16	3.37%	0.28%
					Subtotal	***$ 57,015***	***$ 57,351***	***$ 59,873***	***$ 62,314***	***$ 53,361***	**$ (8,953)**	**-14.37%**	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
Other Expenditures													
4205	61112	3000	200	100	Purchased Services	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61112	3499	200	100	Internal Transportation	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61112	5200	200	100	Communications	$ 283	$ 42	$ 203	$ 500	$ 200	$ (300)	-60.00%	
4205	61112	5500	200	100	Travel	$ 441	$ 391	$ -	$ -	$ 400	$ 400	100.00%	
4205	61112	5510	200	100	Mileage (local only)						$ -	0.00%	
4205	61112	5800	200	100	Miscellaneous	$ -	$ -	$ 238	$ -		$ -	0.00%	
4205	61112	6000	200	100	Materials & Supplies	$ 205	$ 66	$ 342	$ 1,500	$ 250	$ (1,250)	-83.33%	
4205	61112	6025	200	100	Computer Supplies	$ 654	$ 344	$ 60	$ 250	$ 450	$ 200	80.00%	
4205	61112	6040	200	100	Software/Online Content						$ -	0.00%	
4205	61112	6050	200	100	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 1,583	$ 842	$ 844	$ 2,250	$ 1,300	$ (950)	-42.22%	
					Total	***$ 209,683***	***$ 202,946***	***$ 215,486***	***$ 231,453***	***$ 227,434***	**$ (4,019)**	**-1.74%**	
TRANSITIONS													
Salaries											$ -	0.00%	
4205	61122	1120	300	200	Instructional	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
Benefits											$ -	0.00%	
4205	61122	2100	300	200	FICA	$ -	$ -	$ -	$ -		$ -	0.00%	7.65%
4205	61122	2720	300	200	Workers Comp.	$ -	$ -	$ -	$ -		$ -	0.00%	0.28%
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
Other Expenditures													
4205	61122	3000	300	200	Purchased Services	$ 503	$ 65	$ 6,678	$ 5,000	$ 5,000	$ -	0.00%	
4205	61122	5800	300	200	Miscellaneous	$ -	$ -	$ 10	$ 500	$ 500	$ -	0.00%	
4205	61122	6000	300	200	Materials & Supplies	$ -	$ 223	$ 7,242	$ 5,000	$ 5,000	$ -	0.00%	
4205	61122	6025	300	200	Computer Supplies	$ -	$ -	$ -	$ 1,000	$ 1,000	$ -	0.00%	
4205	61122	6050	300	200	Computer Hardware	$ -	$ -	$ -	$ 1,000	$ 1,000	$ -	0.00%	
					Subtotal	$ 503	$ 287	$ 13,930	$ 12,500	$ 12,500	$ -	0.00%	
					Total	***$ 503***	***$ 287***	***$ 13,930***	***$ 12,500***	***$ 12,500***	$ -	0.00%	
STUDENT SERVICES - ELEMENTARY													
Salaries													
4205	61220	1110	200	100	Administrative					$ 66,701	$ 66,701	100.00%	
4205	61220	1130	200	100	Other Professional	$ 122,252	$ 123,750	$ 130,481	$ 135,189	$ 154,341	$ 19,152	14.17%	
4205	61220	1141	200	100	Technical	$ -	$ -	$ 115,532	$ 124,716	$ 66,701	$ (58,015)	-46.52%	
4205	61220	1620	200	100	Supplements	$ 8,200	$ 1,200	$ -	$ 10,000	$ 10,000	$ -	0.00%	
4205	61220	1660	200	100	Bonus	$ 77	$ -	$ 11,275	$ -		$ -	0.00%	
4205	61220	1800	200	100	Payouts			$ 8,524			$ -	0.00%	
					Subtotal	$ 130,530	$ 124,950	$ 265,812	$ 269,905	$ 297,743	$ 27,838	10.31%	
Benefits													
4205	61220	2100	200	100	FICA	$ 18,124	$ 18,387	$ 19,026	$ 20,650	$ 21,525	$ 875	4.24%	7.65%
4205	61220	2210	200	100	VRS - Plan 1 & 2	$ 28,994	$ 31,730	$ 37,127	$ 43,199	$ 45,103	$ 1,904	4.41%	16.62%
4205	61220	2220	200	100	VRS - Hybrid Plan	$ 7,348	$ 7,427	$ 3,135	$ 13,495		$ (13,495)	-100.00%	1.21%
4205	61220	2212	200	100	VRS - Retiree Health Ins	$ 2,781	$ 2,995	$ 2,920	$ 3,148	$ 3,284	$ 136	4.32%	11036 per employee
4205	61220	2310	200	100	HMP	$ 38,160	$ 39,672	$ 41,256	$ 43,068	$ 44,144	$ 1,076	2.50%	1.54%
4205	61220	2400	200	100	Group Life Insurance	$ 3,036	$ 3,269	$ 3,234	$ 4,004	$ 4,179	$ 175	4.37%	0.04%
4205	61220	2510	200	100	Disability Ins	$ 125	$ 113	$ 52	$ 105	$ 109	$ 4	3.81%	0.28%
4205	61220	2720	200	100	Workers Comp.	$ 644	$ 632	$ 642	$ 757	$ 788	$ 31	4.10%	0.28%
					Subtotal	$ 99,214	$ 104,225	$ 107,392	$ 128,426	$ 119,132	$ (9,294)	-7.24%	
Other Expenditures													54931
4205	61220	3000	200	100	Purchased Services	$ -	$ 260	$ 86,275	$ -	$ 68,452	$ 68,452	100.00%	Virtual of Virginia (68452)
4205	61220	3170	200	100	Virtual School Programs					$ 7,062	$ 7,062	100.00%	Apex /Edinguity

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61220	3500	200	100	Printing & Binding						$ -	0.00%	
4205	61220	3520	200	100	Organizational Memberships						$ -	0.00%	
4205	61220	5200	200	100	Communications	$ -	$ -	$ -	$ 750	$ 732	$ (18)	-2.40%	
4205	61220	6000	200	100	Materials & Supplies	$ -	$ -	$ -	$ 502	$ 990	$ 488	97.21%	
4205	61220	6025	200	100	Computer Supplies					$ 330	$ 330	100.00%	
					Subtotal	$ -	$ 260	$ 86,275	$ 1,252	$ 77,566	$ 76,314	6095.37%	
					Total	***$ 229,744***	***$ 229,435***	***$ 459,479***	***$ 399,583***	***$ 494,441***	***$ 94,858***	**23.74%**	
STUDENT SERVICES - SECONDARY													
Salaries													
4205	61220	1120	300	100	Instructional	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61220	1130	300	100	Other Professional	$ 205,684	$ 207,283	$ 210,403	$ 207,284	$ 247,270	$ 39,986	19.29%	
4205	61220	1150	300	100	Clerical	$ 86,433	$ 90,740	$ 92,090	$ 90,057	$ 103,036	$ 12,979	14.41%	
4205	61220	1660	300	100	Bonus	$ 464	$ -	$ 7,295	$ -		$ -	0.00%	
4205	61220	1800	300	100	Payouts	$ 414	$ -	$ -	$ -	$ -	$ -	0.00%	
					Subtotal	$ 292,581	$ 298,023	$ 309,788	$ 297,341	$ 350,306	$ 52,965	17.81%	
Benefits													
4205	61220	2100	300	100	FICA	$ 21,817	$ 21,973	$ 22,808	$ 22,749	$ 26,798	$ 4,049	17.80%	7.65%
4205	61220	2210	300	100	VRS - Plan 1 & 2	$ 45,056	$ 56,643	$ 49,760	$ 34,553	$ 58,221	$ 23,668	68.50%	16.62%
4205	61220	2220	300	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ 14,867	$ -	$ (14,867)	-100.00%	0
4205	61220	2212	300	100	VRS - Retiree Health Ins	$ 3,454	$ 4,235	$ 3,623	$ 3,600	$ 4,239	$ 639	17.74%	1.21%
4205	61220	2310	300	100	HMP	$ 47,700	$ 49,590	$ 51,570	$ 53,835	$ 44,144	$ (9,691)	-18.00%	11036 per employee
4205	61220	2400	300	100	Group Life Insurance	$ 3,771	$ 3,906	$ 4,012	$ 4,581	$ 5,395	$ 814	17.76%	1.54%
4205	61220	2510	300	100	Disability Ins	$ -	$ -	$ -	$ 118	$ 140	$ 22	18.75%	0.04%
4205	61220	2720	300	100	Workers Comp.	$ 760	$ 750	$ 788	$ 837	$ 981	$ 144	17.19%	0.28%
					Subtotal	$ 122,558	$ 137,097	$ 132,561	$ 135,140	$ 139,918	$ 4,778	3.54%	
Other Expenditures													
4205	61220	3000	300	100	Purchased Services	$ 31,194	$ 35,775	$ 68,606	$ 35,197	$ 168,977	$ 133,780	380.09%	Virtual of Virginia (138977)
4205	61220	3170	300	100	Virtual School Programs	$ -	$ -	$ -	$ -	$ 14,337	$ 14,337	100.00%	Apex /Edinguity
4205	61220	3500	300	100	Printing & Binding						$ -	0.00%	
4205	61220	3520	300	100	Organizational Memberships						$ -	0.00%	
4205	61220	5200	300	100	Communications	$ 438	$ 509	$ 34	$ 1,875	$ 1,985	$ 110	5.87%	
4205	61220	5400	300	100	Leases & Rentals-Copiers	$ 235	$ 82	$ 89	$ 3,375	$ 3,375	$ -	0.00%	
4205	61220	5401	300	100	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61220	5500	300	100	Travel	$ 1,616	$ 1,848	$ -	$ 2,996	$ 3,000	$ 4	0.13%	
4205	61220	5800	300	100	Miscellaneous	$ 502	$ -	$ -	$ -		$ -	0.00%	
4205	61220	6000	300	100	Materials & Supplies	$ 3,668	$ 4,199	$ 6,264	$ 13,313	$ 7,010	$ (6,303)	-47.34%	
4205	61220	6002	300	100	Food Supplies					$ 450	$ 450	100.00%	
4205	61220	6025	300	100	Computer Supplies	$ 936	$ -	$ 1,595	$ -	$ 1,670	$ 1,670	100.00%	
4205	61220	6040	300	100	Software/Online Content						$ -	0.00%	
4205	61220	6050	300	100	Computer Hardware	$ 3,061	$ -	$ 797	$ -		$ -	0.00%	
					Subtotal	$ 41,651	$ 42,414	$ 77,386	$ 56,756	$ 200,804	$ 144,048	253.80%	
					Total	***$ 456,791***	***$ 477,533***	***$ 519,735***	***$ 489,237***	***$ 691,028***	**$ 201,791**	**41.25%**	
DETENTION													
Salaries													
4205	61222	1120	300	140	Instructional	$ -	$ -	$ -	$ 15,000	$ 15,000	$ -	0.00%	
4205	61222	1620	300	140	Supplements	$ 11,700	$ 7,644	$ 650	$ -	$ -	$ -	0.00%	
					Subtotal	$ 11,700	$ 7,644	$ 650	$ 15,000	$ 15,000	$ -	0.00%	
Benefits											$ -	0.00%	
4205	61222	2100	300	140	FICA	$ 865	$ 566	$ 46	$ 1,148	$ 1,148	$ -	0.00%	7.65%
4205	61222	2720	300	140	Workers Comp.	$ 30	$ 19	$ 2	$ 42	$ 42	$ -	0.00%	0.28%
					Subtotal	$ 895	$ 584	$ 48	$ 1,190	$ 1,190	$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
					TOTAL	***$ 12,595***	***$ 8,228***	***$ 698***	***$ 16,190***	***$ 16,190***	$ -	0.00%	
VTSS-PBIS					*Grants*	Moved to Fund 203							
Salaries													
4205	61228	1120	300	100	Instructional	$ 7,400	$ -	$ 11,500	$ -		$ -	0.00%	
					Subtotal	$ 7,400	$ -	$ 11,500	$ -		$ -	0.00%	
Benefits											$ -	0.00%	
4205	61228	2100	300	100	FICA	$ 543	$ -	$ 832	$ -		$ -	0.00%	7.65%
4205	61228	2720	300	100	Workers Comp.	$ 19	$ -	$ 49	$ -		$ -	0.00%	0.28%
					Subtotal	$ 562	$ -	$ 881	$ -		$ -	0.00%	
Other Expenditures											$ -	0.00%	
4205	61228	3000	300	100	Purchased Services	$ 11,482	$ 8,908	$ 15,900	$ -		$ -	0.00%	
4205	61228	5500	300	100	Travel	$ 2,555	$ 1,064	$ -	$ -		$ -	0.00%	
4205	61228	6000	300	100	Materials & Supplies	$ 25,967	$ 11,808	$ 10,773	$ -		$ -	0.00%	
					Subtotal	$ 40,004	$ 21,780	$ 26,673	$ -		$ -	0.00%	
					Total	***$ 47,966***	***$ 21,780***	***$ 39,054***	***$ -***		$ -	0.00%	
HOMEBOUND													
Salaries													
4205	61230	1120	300	100	Instructional	$ 130,622	$ 111,197	$ 109,735	$ 74,287	$ 81,901	$ 7,614	10.25%	
4205	61230	1620	300	100	Supplements	$ -	$ -	$ -	$ 74,833	$ 74,833	$ -	0.00%	
4205	61230	1660	300	100	Bonus			$ 1,316			$ -	0.00%	
4205	61230	1800	300	100	Payouts	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 130,622	$ 111,197	$ 111,051	$ 149,120	$ 156,734	$ 7,614	5.11%	
Benefits													
4205	61230	2100	300	100	FICA	$ 9,609	$ 8,130	$ 8,178	$ 11,408	$ 11,990	$ 582	5.10%	7.65%
4205	61230	2210	300	100	VRS - Plan 1 & 2	$ -	$ -	$ -	$ 8,633	$ 13,612	$ 4,979	57.68%	16.62%
4205	61230	2220	300	100	VRS - Hybrid Plan	$ 11,571	$ 11,765	$ 12,418	$ 3,714		$ (3,714)	-100.00%	0
4205	61230	2212	300	100	VRS - Retiree Health Ins	$ 885	$ 899	$ 904	$ 899	$ 991	$ 92	10.23%	1.21%
4205	61230	2310	300	100	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	61230	2400	300	100	Group Life Insurance	$ 967	$ 982	$ 1,001	$ 1,145	$ 1,261	$ 116	10.13%	1.54%
4205	61230	2510	300	100	Disability Ins	$ 199	$ 178	$ 178	$ 30	$ 31	$ 1	3.33%	0.04%
4205	61230	2720	300	100	Workers Comp.	$ 344	$ 444	$ 417	$ 419	$ 229	$ (190)	-45.35%	0.28%
					Subtotal	$ 33,115	$ 32,316	$ 33,410	$ 37,015	$ 39,150	$ 2,135	5.77%	
Other Expenditures													
4205	61230	3000	300	100	Purchased Services	$ 1,163	$ -	$ -	$ 7,000	$ 2,000	$ (5,000)	-71.43%	
4205	61230	5200	300	100	Communications	$ 456	$ 430	$ 812	$ -	$ 400	$ 400	100.00%	
4205	61230	5210	300	100	Postal Services						$ -	0.00%	
4205	61230	5400	300	100	Rentals & Leases-Copiers	$ 198	$ 162	$ 122	$ -	$ 200	$ 200	100.00%	
4205	61230	5401	300	100	Leases & Rentals-Other	$ -	$ 521	$ 585	$ -	$ 500	$ 500	100.00%	
4205	61230	5500	300	100	Travel	$ 9,464	$ 6,998	$ 6,047	$ 5,888	$ 5,500	$ (388)	-6.59%	
4205	61230	5510	300	100	Mileage (local only)						$ -	0.00%	
4205	61230	6000	300	100	Materials & Supplies	$ 7,231	$ 2,019	$ 765	$ -	$ 3,300	$ 3,300	100.00%	
4205	61230	6025	300	100	Computer Supplies	$ 114	$ -	$ -	$ -		$ -	0.00%	
4205	61230	6040	300	100	Software/Online Content						$ -	0.00%	
4205	61230	6050	300	100	Computer Hardware	$ 162	$ -	$ 980	$ -		$ -	0.00%	
					Subtotal	$ 18,787	$ 10,130	$ 9,311	$ 12,888	$ 11,900	$ (988)	-7.67%	
					TOTAL	***$ 182,525***	***$ 153,643***	***$ 153,772***	***$ 199,023***	***$ 207,784***	***$ 8,761***	***4.40%***	
IMPROVEMENT OF INSTRUCTION - ELEM.													
Salaries													
4205	61310	1113	200	100	Deputy Superintendent	$ 144,139	$ (0)	$ -	$ -		$ -	0.00%	
4205	61310	1110	200	100	Administrative	$ 444,536	$ 435,170	$ 455,590	$ 432,491	$ 488,688	$ 56,197	12.99%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61310	1120	200	100	Instructional	$ 36,151	$ 44,673	$ 145,282	$ 216,649	$ 240,546	$ 23,897	11.03%	
4205	61310	1140	200	100	Technical	$ 13,144	$ 11,511	$ 10,634	$ 13,230	$ 13,230	$ -	0.00%	
4205	61310	1150	200	100	Clerical	$ 267,465	$ 279,647	$ 286,194	$ 262,932	$ 313,557	$ 50,625	19.25%	
4205	61310	1620	200	100	Supplements	$ 25,987	$ 18,837	$ 20,908	$ 23,500	$ 23,500	$ -	0.00%	
4205	61310	1650	200	100	National Board Certification	$ 45,000	$ 42,500	$ 37,500	$ 42,500	$ 42,500	$ -	0.00%	NBC
4205	61310	1660	200	100	Bonus			$ 18,264			$ -	0.00%	
4205	61310	1800	200	100	Payouts			$ 19,221		$ 10,000	$ 10,000	100.00%	
					Subtotal	$ 976,423	$ 832,338	$ 993,594	$ 991,302	$ 1,132,021	$ 140,719	14.20%	
Benefits													
4205	61310	2100	200	100	FICA	$ 72,195	$ 62,966	$ 73,093	$ 75,843	$ 85,835	$ 9,992	13.17%	7.65%
4205	61310	2210	200	100	VRS - Plan 1 & 2	$ 131,183	$ 107,477	$ 126,807	$ 83,284	$ 158,788	$ 75,504	90.66%	16.62%
4205	61310	2220	200	100	VRS - Hybrid Plan	$ -	$ -	$ 7,493	$ 49,565		$ (49,565)	-100.00%	0
4205	61310	2212	200	100	VRS - Retiree Health Ins	$ 9,772	$ 8,169	$ 9,758	$ 9,676	$ 11,560	$ 1,884	19.47%	1.21%
4205	61310	2310	200	100	HMP	$ 95,400	$ 99,180	$ 123,768	$ 129,204	$ 110,360	$ (18,844)	-14.58%	11036 per employee
4205	61310	2400	200	100	Group Life Insurance	$ 10,668	$ 8,922	$ 10,806	$ 12,314	$ 14,713	$ 2,399	19.48%	1.54%
4205	61310	2510	200	100	Disability Ins	$ -	$ -	$ 107	$ 317	$ 376	$ 59	18.61%	0.04%
4205	61310	2720	200	100	Workers Comp.	$ 3,831	$ 3,580	$ 4,711	$ 2,785	$ 2,914	$ 129	4.63%	0.28%
4205	61310	1800	200	100	Payouts	$ -	$ 13,871	$ -	$ -		$ -	0.00%	
4205	61310	2801	200	100	Other Reimbursable	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61310	2821	200	100	Tuition Reimbursement	$ 43,050	$ 27,205	$ 19,635	$ 50,000	$ 50,000	$ -	0.00%	
					Subtotal	$ 366,099	$ 331,370	$ 376,178	$ 412,988	$ 434,546	$ 21,558	5.22%	
Other Expenditures													
4205	61310	3000	200	100	Purchased Services	$ 146,899	$ 101,885	$ 67,308	$ 116,870	$ 10,000	$ (106,870)	-91.44%	
4205	61310	3500	200	100	Printing & Binding					$ 9,700	$ 9,700	100.00%	
4205	61310	3520	200	100	Organizational Memberships					$ 1,800	$ 1,800	100.00%	
4205	61310	5200	200	100	Communications	$ 61	$ 75	$ 725	$ 4,750	$ 545	$ (4,205)	-88.53%	
4205	61310	5210	200	100	Postal Services					$ 2,500	$ 2,500	100.00%	
4205	61310	5400	200	100	Leases & Rentals-Copiers	$ 10,182	$ 10,071	$ 9,880	$ 4,875	$ 10,000	$ 5,125	105.13%	All Copiers in Admin Bldg
4205	61310	5401	200	100	Leases & Rentals-Other	$ 2,093	$ 1,973	$ 1,973	$ 3,000	$ -	$ (3,000)	-100.00%	
4205	61310	5500	200	100	Travel	$ 10,540	$ 2,996	$ 60	$ 4,500	$ 4,500	$ -	0.00%	
4205	61310	5510	200	100	Mileage (local only)					$ 3,600	$ 3,600	100.00%	
4205	61310	5800	200	100	Miscellaneous	$ 1,656	$ 1,863	$ 7,630	$ 8,500	$ 500	$ (8,000)	-94.12%	
4205	61310	6000	200	100	Materials & Supplies	$ 43,241	$ 9,171	$ 28,816	$ 21,952	$ 15,000	$ (6,952)	-31.67%	
4205	61310	6001	200	100	Office Supplies					$ 1,500	$ 1,500	100.00%	
4205	61310	6002	200	100	Food Supplies					$ 2,400	$ 2,400	100.00%	
4205	61310	6025	200	100	Computer Supplies	$ 1,973	$ 1,887	$ 775	$ 2,850	$ 1,500	$ (1,350)	-47.37%	
4205	61310	6040	200	100	Computer software					$ 64,850	$ 64,850	100.00%	Renaissance Learning
4205	61310	6050	200	100	Computer Hardware	$ 385	$ -	$ 188	$ -		$ -	0.00%	
					Subtotal	$ 217,030	$ 129,922	$ 117,356	$ 167,297	$ 128,395	$ (38,902)	-23.25%	
					Total	***$ 1,559,552***	***$ 1,293,629***	***$ 1,487,128***	***$ 1,571,587***	***$ 1,694,962***	$ 123,375	7.85%	
IMPROVEMENT OF INSTRUCTION - SEC.													
Salaries													
4205	61310	1150	300	100	Clerical	$ 75,458	$ 77,058	$ 67,963	$ 76,481	$ 50,966	$ (25,515)	-33.36%	
4205	61310	1660	300	100	Bonus			$ 3,756			$ -	0.00%	
4205	61310	1800	300	100	Payouts	$ -	$ 1,448	$ 6,739	$ -		$ -	0.00%	
					Subtotal	$ 75,458	$ 77,058	$ 78,457	$ 76,481	$ 50,966	$ (25,515)	-33.36%	
Benefits													
4205	61310	2100	300	100	FICA	$ 4,990	$ 5,202	$ 5,559	$ 5,852	$ 3,899	$ (1,953)	-33.37%	7.65%
4205	61310	2210	300	100	VRS - Plan 1 & 2	$ 9,089	$ 9,249	$ 5,854	$ 9,707	$ 8,471	$ (1,236)	-12.74%	16.62%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	61310	2220	300	100	VRS - Hybrid Plan	$ -	$ -	$ 2,689	$ -	$ -	$ -	0.00%	0
4205	61310	2212	300	100	VRS - Retiree Health Ins	$ 696	$ 707	$ 620	$ 707	$ 617	$ (90)	-12.77%	1.21%
4205	61310	2310	300	100	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ -	$ (10,767)	-100.00%	11036 per employee
4205	61310	2400	300	100	Group Life Insurance	$ 759	$ 772	$ 686	$ 900	$ 785	$ (115)	-12.79%	1.54%
4205	61310	2510	300	100	Disability Ins	$ -	$ -	$ 39	$ 23	$ 20	$ (3)	-11.36%	0.04%
4205	61310	2720	300	100	Workers Comp.	$ 198	$ 175	$ 588	$ 215	$ 143	$ (72)	-33.63%	0.28%
4205	61310	1800	300	100	Payouts	$ -	$ 1,448	$ -	$ -	$ -	$ -	0.00%	
4205	61310	2821	300	100	Tuition Reimbursement	$ 40,105	$ 31,644	$ 12,958	$ 68,000	$ 68,000	$ -	0.00%	
					Subtotal	$ 65,377	$ 59,116	$ 39,306	$ 96,171	$ 81,934	$ (14,237)	-14.80%	
Other Expenditures													
4205	61310	3000	300	100	Purchased Services	$ 2,613	$ 897	$ 1,950	$ 6,092	$ 1,800	$ (4,292)	-70.45%	
4205	61310	3500	300	100	Printing & Binding						$ -	0.00%	
4205	61310	3520	300	100	Organizational Memberships						$ -	0.00%	
4205	61310	5200	300	100	Communications	$ 601	$ 613	$ 546	$ -	$ 600	$ 600	100.00%	
4205	61310	5500	300	100	Travel	$ -	$ -	$ -	$ 975		$ (975)	-100.00%	
4205	61310	5510	300	100	Mileage (local only)						$ -	0.00%	
4205	61310	6000	300	100	Materials & Supplies	$ 3,496	$ 37	$ -	$ 4,277	$ 2,000	$ (2,277)	-53.24%	
					Subtotal	$ 6,710	$ 1,546	$ 2,496	$ 11,344	$ 4,400	$ (6,944)	-61.21%	
					Total	***$ 147,545***	***$ 137,720***	***$ 120,260***	***$ 183,996***	***$ 137,300***	**$ (46,696)**	**-25.38%**	
MENTOR TEACHING PROGRAM													
Salaries													
4205	61311	1620	300	100	Supplements	$ 13,333	$ -	$ -	$ 15,600	$ 15,600	$ -	0.00%	
					Subtotal	$ 13,333	$ -	$ -	$ 15,600	$ 15,600	$ -	0.00%	
Benefits													
4205	61311	2100	300	100	FICA	$ 981	$ -	$ -	$ 1,194	$ 1,194	$ -	0.00%	7.65%
4205	61311	2720	300	100	Workers Comp.	$ 35	$ -	$ -	$ 44	$ 44	$ -	0.00%	0.28%
					Subtotal	$ 1,015	$ -	$ -	$ 1,238	$ 1,238	$ -	0.00%	
Other Expenditures													
4205	61311	3000	300	100	Purchased Services			$ 166			$ -	0.00%	
4205	61311	6000	300	100	Materials & Supplies	$ -	$ -	$ 584	$ 7,636	$ 7,636	$ -	0.00%	
					Subtotal	$ -	$ -	$ 750	$ 7,636	$ 7,636	$ -	0.00%	
					Total	***$ 14,349***	***$ -***	***$ 750***	***$ 24,474***	***$ 24,474***	***$ -***	**0.00%**	
TEACHER EDUCATION													
Other Expenditures													
4205	61312	3000	200	100	Purchased Services	$ 2,568	$ 7,634	$ 4,608	$ -	$ 4,000	$ 4,000	100.00%	
4205	61312	5500	200	100	Travel	$ 22,649	$ 11,171	$ 759	$ 34,500	$ 15,000	$ (19,500)	-56.52%	
4205	61312	5510	200	100	Mileage (local only)						$ -	0.00%	
4205	61312	6000	200	100	Materials & Supplies			$ 659			$ -	0.00%	
					Subtotal	$ 25,217	$ 18,805	$ 6,026	$ 34,500	$ 19,000	$ (15,500)	-44.93%	
					Total	***$ 25,217***	***$ 18,805***	***$ 6,026***	***$ 34,500***	***$ 19,000***	***$ (15,500)***	***-44.93%***	
LIBRARY SERVICES - ELEMENTARY													
Salaries													
4205	61322	1110	200	100	Administrative	$ 80,452	$ 90,189	$ 89,982	$ 89,501	$ 98,674	$ 9,173	10.25%	
4205	61322	1150	200	100	Clerical	$ 10,579	$ 21,053	$ 10,288	$ 20,897	$ 21,942	$ 1,045	5.00%	
4205	61322	1660	200	100	Bonus			$ 2,589			$ -	0.00%	
4205	61322	1800	200	100	Payouts	$ 14,651	$ 10,276	$ 688			$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
					Subtotal	$ 91,031	$ 111,241	$ 103,547	$ 110,398	$ 120,616	$ 10,218	9.26%	
Benefits													
4205	61322	2100	200	100	FICA	$ 7,690	$ 8,436	$ 7,409	$ 8,446	$ 9,227	$ 781	9.25%	7.65%
4205	61322	2210	200	100	VRS - Plan 1 & 2	$ 12,461	$ 14,175	$ 14,962	$ 14,876	$ 20,046	$ 5,170	34.76%	16.62%
4205	61322	2220	200	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0
4205	61322	2212	200	100	VRS - Retiree Health Ins	$ 954	$ 1,083	$ 1,089	$ 1,083	$ 1,459	$ 376	34.76%	1.21%
4205	61322	2310	200	100	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	61322	2400	200	100	Group Life Insurance	$ 1,041	$ 1,183	$ 1,206	$ 1,379	$ 1,857	$ 478	34.70%	1.54%
4205	61322	2510	300	100	Disability Ins	$ -	$ -	$ -	$ 36	$ 48	$ 12	34.02%	0.04%
4205	61322	2720	200	100	Workers Comp.	$ 274	$ 305	$ 262	$ 310	$ 338	$ 28	8.94%	0.28%
					Subtotal	$ 31,960	$ 35,100	$ 35,242	$ 36,897	$ 44,012	$ 7,115	19.28%	
Other Expenditures													
4205	61322	3000	200	100	Purchased Services	$ -	$ 58	$ -	$ 1,587		$ (1,587)	-100.00%	
4205	61322	3500	200	100	Printing & Binding						$ -	0.00%	
4205	61322	3510	200	100	Organizational Memberships						$ -	0.00%	
4205	61322	5200	200	100	Communications	$ -	$ -	$ -	$ 75		$ (75)	-100.00%	
4205	61322	5400	200	100	Leases & Rentals-Copiers	$ 1,513	$ 1,513	$ 1,639	$ -	$ 1,700	$ 1,700	100.00%	
4205	61322	5401	200	100	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61322	5500	200	100	Travel	$ -	$ -	$ -	$ 206		$ (206)	-100.00%	
4205	61322	5510	200	100	Mileage (local only)						$ -	0.00%	
4205	61322	5800	200	100	Miscellaneous	$ 150	$ -	$ 300	$ 13,109	$ 300	$ (12,809)	-97.71%	
4205	61322	6000	200	100	Materials & Supplies	$ 3,884	$ 1,403	$ -	$ 9,737	$ 1,500	$ (8,237)	-84.59%	
4205	61322	6025	200	100	Computer Supplies	$ 306	$ -	$ -	$ 1,136	$ 300	$ (836)	-73.59%	
4205	61322	6040	200	100	Software/Online Content						$ -	0.00%	
4205	61322	6050	200	100	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 5,853	$ 2,973	$ 1,939	$ 25,850	$ 3,800	$ (22,050)	-85.30%	
					TOTAL	***$ 128,844***	***$ 149,314***	***$ 140,728***	***$ 173,145***	***$ 168,428***	**$ (4,717)**	**-2.72%**	
LIBRARY SERVICES - SECONDARY													
Other Expenditures													
4205	61322	3000	300	100	Purchased Services	$ -	$ 826	$ 81	$ 7,691		$ (7,691)	-100.00%	
4205	61322	3500	300	100	Printing & Binding						$ -	0.00%	
4205	61322	3520	300	100	Organizational Memberships						$ -	0.00%	
4205	61322	5200	300	100	Communications	$ -	$ -	$ 75	$ 75		$ (75)	-100.00%	
4205	61322	5800	300	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61322	6000	300	100	Materials & Supplies	$ 17,326	$ 56,742	$ 72,902	$ 5,103	$ 70,000	$ 64,897	1271.74%	
4205	61322	6025	300	100	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	61322	6040	300	100	Computer Software					$ 25,000	$ 25,000	100.00%	
4205	61322	6050	300	100	Computer Hardware	$ 121,254	$ 27,341	$ 28,093	$ 64,500		$ (64,500)	-100.00%	
					Subtotal	$ 138,580	$ 84,909	$ 101,151	$ 77,369	$ 95,000	$ 17,631	22.79%	
					TOTAL	***$ 138,580***	***$ 84,909***	***$ 101,151***	***$ 77,369***	***$ 95,000***	**$ 17,631**	22.79%	
BOARD SERVICES													
Salaries													
4205	62110	1111	900	000	School Board	$ 64,464	$ 66,879	$ 63,945	$ 63,700	$ 63,700	$ (245)	0.00%	
4205	62110	1150	900	000	Clerical	$ 56,532	$ 73,776	$ 81,491	$ 75,001	$ 82,688	$ (6,490)	10.25%	
4205	62110	1140	900	000	Technical			$ 1,088				0.00%	
4205	62110	1620	900	000	Supplements			$ 2,203		$ 5,000		100.00%	
4205	62110	1660	900	000	Bonus			$ 1,200				0.00%	
					Subtotal	$ 120,996	$ 140,654	$ 149,927	$ 138,701	$ 151,388	$ 12,687	9.15%	
Benefits													

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	62110	2100	900	000	FICA	$ 9,303	$ 10,195	$ 10,687	$ 10,612	$ 11,581	$ 969	9.13%	7.65%
4205	62110	2210	900	000	VRS - Plan 1 & 2	$ 8,772	$ 11,144	$ 12,538	$ 23,053	$ 13,743	$ (9,310)	-40.39%	16.62%
4205	62110	2220	900	000	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -	0.00%	0
4205	62110	2212	900	000	VRS - Retiree Health Ins	$ 671	$ 851	$ 913	$ 1,679	$ 1,001	$ (678)	-40.38%	1.21%
4205	62110	2310	900	000	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	11036 per employee
4205	62110	2400	900	000	Group Life Insurance	$ 733	$ 930	$ 1,011	$ 2,137	$ 1,273	$ (864)	-40.43%	1.54%
4205	62110	2510	900	000	Disability Ins	$ -	$ -	$ -	$ 30	$ 32	$ 2	6.67%	0.04%
4205	62110	2720	900	000	Workers Comp.	$ 317	$ 356	$ 286	$ 390	$ 232	$ (158)	-40.51%	0.28%
4205	62110	1800	900	000	Payouts	$ 8,892	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 38,227	$ 33,394	$ 35,749	$ 48,668	$ 38,898	$ (9,770)	-20.07%	
Other Expenditures													
4205	62110	3000	900	000	Purchased Services	$ 16,389	$ 31,433	$ 6,860	$ 6,750	$ 3,000	$ (3,750)	-55.56%	
4205	62110	3500	900	000	Printing & Binding						$ -	0.00%	
4205	62110	3520	900	000	Organizational Memberships					$ 11,801	$ 11,801	100.00%	
4205	62110	5200	900	000	Communications	$ 1,225	$ 1,901	$ 3,140	$ -	$ 3,200	$ 3,200	100.00%	
4205	62110	5307	900	000	Public Official Liability Ins	$ 12,212	$ 13,932	$ 12,212	$ 12,500	$ 16,000	$ 3,500	28.00%	
4205	62110	5400	900	000	Leases & Rentals-Copiers	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	62110	5401	900	000	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	62110	5500	900	000	Travel	$ 6,239	$ 2,222	$ 1,779	$ 7,650	$ 12,000	$ 4,350	56.86%	
4205	62110	5510	900	000	Mileage (local only)					$ 2,100	$ 2,100	100.00%	
4205	62110	5800	900	000	Miscellaneous	$ 11,801	$ 11,801	$ 23,301	$ 13,000		$ (13,000)	-100.00%	
4205	62110	6000	900	000	Materials & Supplies	$ 872	$ 4,806	$ 168	$ 4,331		$ (4,331)	-100.00%	
4205	62110	6002	900	000	Food Supplies					$ 4,000	$ 4,000	100.00%	
4205	62110	6025	900	000	Computer Supplies	$ -	$ 41	$ -	$ 606		$ (606)	-100.00%	
4205	62110	6040	900	000	Computer Software					$ 15,000	$ 15,000	100.00%	Board Docs
4205	62110	6050	900	000	Computer Hardware	$ -	$ 4,470	$ 89	$ 3,286		$ (3,286)	-100.00%	
					Subtotal	$ 48,739	$ 70,607	$ 47,550	$ 48,123	$ 67,101	$ 18,978	39.44%	
					TOTAL	***$ 207,962***	***$ 244,655***	***$ 233,227***	***$ 235,492***	***$ 257,387***	**$ 21,895**	**9.30%**	

SUPERINTENDENT

Salaries													
4205	62120	1112	900	000	Superintendent	$ 187,016	$ 195,528	$ 194,835	$ 180,275	$ 198,753	$ 18,478	10.25%	
4205	62120	1113	900	000	Asst. Superintendent	$ -	$ 423,624	$ 384,987	$ 343,081	$ 604,856	$ 261,775	76.30%	
4205	62120	1130	900	000	Other Professional	$ 94,228	$ -	$ -	$ -		$ -	0.00%	
4205	62120	1150	900	000	Clerical	$ 60,943	$ -	$ 125	$ -		$ -	0.00%	
4205	62120	1660	900	000	Bonus	$ -	$ -	$ 3,356	$ -		$ -	0.00%	
4205	62120	1800	900	000	Payouts	$ 6,934	$ -	$ 12,111	$ -		$ -	0.00%	
					Subtotal	$ 342,187	$ 619,153	$ 595,415	$ 523,356	$ 803,609	$ 280,253	53.55%	
Benefits													
4205	62120	2100	900	000	FICA	$ 23,504	$ 42,198	$ 41,387	$ 40,039	$ 61,476	$ 21,437	53.54%	7.65%
4205	62120	2210	900	000	VRS - Plan 1 & 2	$ 52,522	$ 95,133	$ 74,396	$ 86,983	$ 133,560	$ 46,577	53.55%	16.62%
4205	62120	2220	900	000	VRS - Hybrid Plan	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0
4205	62120	2212	900	000	VRS - Retiree Health Ins	$ 4,020	$ 7,270	$ 5,416	$ 6,335	$ 9,724	$ 3,389	53.49%	1.21%
4205	62120	2310	900	000	HMP	$ 28,620	$ 39,672	$ 41,256	$ 43,068	$ 44,144	$ 1,076	2.50%	11036 per employee
4205	62120	2400	900	000	Group Life Insurance	$ 4,388	$ 7,940	$ 5,998	$ 8,062	$ 12,376	$ 4,314	53.51%	1.54%
4205	62120	2510	900	000	Disability Ins	$ -	$ -	$ -	$ 210	$ 321	$ 111	53.07%	0.04%
4205	62120	2720	900	000	Workers Comp.	$ 941	$ 1,588	$ 1,508	$ 1,466	$ 2,250	$ 784	53.49%	0.28%
4205	62120	2801	900	000	Other Reimbursable	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	62120	2840	900	000	Other Benefits	$ 44,358	$ 46,568	$ 45,886	$ 13,000		$ (13,000)	-100.00%	
					Subtotal	$ 158,354	$ 240,368	$ 215,848	$ 199,163	$ 263,851	$ 64,688	32.48%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
Other Expenditures													
4205	62120	3000	900	000	Purchased Services	$ 28,812	$ 21,987	$ 8,371	$ 22,484	$ 10,000	$ (12,484)	-55.52%	
4205	62120	3500	900	000	Printing & Binding						$ -	0.00%	
4205	62120	3520	900	000	Organizational Memberships					$ 15,000	$ 15,000	100.00%	
4205	62120	5200	900	000	Communications	$ 2,515	$ 1,849	$ 1,991	$ 3,716	$ 2,600	$ (1,116)	-30.03%	
4205	62120	5400	900	000	Leases & Rentals-Copiers	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	62120	5401	900	000	Leases & Rentals-Other	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
4205	62120	5500	900	000	Travel	$ 4,549	$ 1,610	$ 62	$ 5,000	$ 5,200	$ 200	4.00%	
4205	062120	5510	900	000	Mileage (local only)					$ 200	$ 200	100.00%	
4205	62120	5800	900	000	Miscellaneous	$ 14,640	$ 7,849	$ 6,240	$ 3,290	$ 1,000	$ (2,290)	-69.60%	
4205	62120	6000	900	000	Materials & Supplies	$ 1,100	$ 2,205	$ 709	$ 6,116	$ 1,000	$ (5,116)	-83.65%	
4205	66212	6002	900	000	Food Supplies					$ 3,000	$ 3,000	100.00%	
4205	62120	6025	900	000	Computer Supplies	$ -	$ 420	$ 2,230	$ 712		$ (712)	-100.00%	
4205	62120	6050	900	000	Computer Hardware	$ -	$ 713	$ 399	$ -		$ -	0.00%	
					Subtotal	$ 51,616	$ 36,632	$ 20,002	$ 41,318	$ 38,000	$ (3,318)	-8.03%	
					TOTAL	***$ 552,157***	***$ 896,153***	***$ 831,264***	***$ 763,837***	***$ 1,105,460***	**$ 341,623**	**44.72%**	
LEGAL SERVICES													
Other Expenditures													
4205	62115	3000	900	000	Purchased Services	$ 147,040	$ 71,253	$ 54,932	$ 100,000	$ 100,000	$ -	0.00%	
					Subtotal	$ 147,040	$ 71,253	$ 54,932	$ 100,000	$ 100,000	$ -	0.00%	
					TOTAL	***$ 147,040***	***$ 71,253***	***$ 54,932***	***$ 100,000***	***$ 100,000***	**$ -**	0.00%	
ADMINISTRATIVE SERVICES													
Salaries													
4205	62124	1113	900	000	Asst. Superintendent	$ 133,863	$ -	$ -	$ -		$ -	0.00%	In Superintendents budget
4205	62124	1130	900	000	Executive Director of Admin. & Planning	$ 120,737	$ 119,865	$ 119,591	$ 118,950		$ (118,950)	-100.00%	No longer exists
4205	62124	1140	900	000	Technical					$ 72,150	$ 72,150	100.00%	
4205	62124	1150	900	000	Clerical	$ 118,388	$ 114,017	$ 115,488	$ 116,886	$ 57,204	$ (59,682)	-51.06%	
4205	62124	1660	900	000	Bonus	$ -	$ -	$ 4,876	$ -		$ -	0.00%	
4205	62124	1800	900	000	Payouts	$ -	$ 2,059	$ -	$ -		$ -	0.00%	0.28%
					Subtotal	$ 372,988	$ 233,882	$ 239,955	$ 235,836	$ 129,354	$ (106,482)	-45.15%	
Benefits													
4205	62124	2100	900	000	FICA	$ 27,747	$ 17,554	$ 17,730	$ 18,043	$ 10,278	$ (7,765)	-43.04%	7.65%
4205	62124	2210	900	000	VRS - Plan 1 & 2	$ 58,460	$ 35,609	$ 38,589	$ 38,366	$ 21,499	$ (16,867)	-43.96%	16.62%
4205	62124	2220	900	000	VRS - Hybrid Plan	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0
4205	62124	2212	900	000	VRS - Retiree Health Ins	$ 4,474	$ 2,721	$ 2,809	$ 2,794	$ 1,565	$ (1,229)	-43.98%	1.21%
4205	62124	2310	900	000	HMP	$ 38,160	$ 29,754	$ 30,942	$ 32,301	$ 33,108	$ 807	2.50%	11036 per employee
4205	62124	2400	900	000	Group Life Insurance	$ 4,884	$ 2,971	$ 3,111	$ 3,556	$ 1,992	$ (1,564)	-43.98%	1.54%
4205	62124	2510	900	000	Disability Ins	$ -	$ -	$ -	$ 93	$ 52	$ (41)	-44.36%	0.04%
4205	62124	2720	900	000	Workers Comp.	$ 975	$ 591	$ 615	$ 662	$ 362	$ (300)	-45.29%	0.28%
					Subtotal	$ 134,700	$ 89,200	$ 93,795	$ 95,815	$ 68,856	$ (26,959)	-28.14%	
Other Expenditures													
4205	62124	3000	900	000	Purchased Services	$ 5,205	$ 999	$ 252	$ 10,000	$ 3,000	$ (7,000)	-70.00%	
4205	62124	5200	900	000	Communications	$ -	$ -	$ 556	$ 585	$ 600	$ 15	2.56%	
4205	62124	5500	900	000	Travel	$ 1,809	$ 1,150	$ 248	$ 2,500	$ 2,500	$ -	0.00%	
4205	62124	5510	900	000	Mileage (local only)					$ 250	$ 250	100.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	62124	5800	900	000	Miscellaneous	$ 475	$ -	$ 760	$ 120		$ (120)	-100.00%	
4205	62124	6000	900	000	Materials & Supplies	$ 651	$ 349	$ 717	$ 3,690	$ 700	$ (2,990)	-81.03%	
4205	62124	6025	900	000	Computer Supplies	$ 778	$ 540	$ -	$ 107	$ 500	$ 393	367.29%	
4205	62124	6040	900	000	Computer Software					$ 32,000	$ 32,000	100.00%	Raptor Software
4205	62124	6050	900	000	Computer Hardware	$ 311	$ 1,596	$ -	$ -		$ -	0.00%	
					Subtotal	$ 9,229	$ 4,633	$ 2,532	$ 17,002	$ 39,550	$ 22,548	132.62%	
					TOTAL	***$ 516,917***	***$ 327,715***	***$ 336,283***	***$ 348,653***	***$ 237,760***	**$ (110,893)**	**-31.81%**	
PUBLIC COMMUNICATIONS													
Salaries													
4205	62130	1130	900	000	Information Officer	$ -	$ 95,474	$ 95,518	$ 94,746	$ 109,280	$ 14,534	15.34%	
4205	62130	1660	900	000	Bonus	$ -	$ -	$ 1,151	$ -		$ -	0.00%	
4205	62130	1800	900	000	Payouts	$ -	$ -	$ -	$ -		$ -	0.00%	0.28%
					Subtotal	$ -	$ 95,474	$ 96,669	$ 94,746	$ 109,280	$ 14,534	15.34%	
Benefits													
4205	62130	2100	900	000	FICA	$ -	$ 7,250	$ 7,407	$ 7,249	$ 8,360	$ 1,111	15.33%	7.65%
4205	62130	2210	900	000	VRS - Plan 1 & 2	$ -	$ 15,006	$ 15,838	$ 15,747	$ 18,162	$ 2,415	15.34%	16.62%
4205	62130	2220	900	000	VRS - Hybrid Plan	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0
4205	62130	2212	900	000	VRS - Retiree Health Ins	$ -	$ 1,147	$ 1,153	$ 1,147	$ 1,322	$ 175	15.28%	1.21%
4205	62130	2310	900	000	HMP	$ -	$ 9,918	$ 10,314	$ 10,767	$ -	$ (10,767)	-100.00%	11036 per employee
4205	62130	2400	900	000	Group Life Insurance	$ -	$ 1,252	$ 1,277	$ 1,460	$ 1,683	$ 223	15.27%	1.54%
4205	62130	2510	900	000	Disability Ins	$ -	$ -	$ -	$ 38	$ 44	$ 6	15.03%	0.04%
4205	62130	2720	900	000	Workers Comp.	$ -	$ 239	$ 248	$ 266	$ 306	$ 40	15.03%	0.28%
					Subtotal	$ -	$ 34,812	$ 36,238	$ 36,674	$ 29,877	$ (6,797)	-18.53%	
Other Expenditures													
4205	62130	3000	900	000	Purchased Services	$ -	$ 13,729	$ 6,046	$ 25,000	$ 1,500	$ (23,500)	-94.00%	
4205	62130	3500	900	000	Printing and Binding					$ 1,200	$ 1,200	100.00%	
4205	62130	3510	900	000	Organizational Memberships						$ -	0.00%	
4205	62130	3800	900	000	Services from Other Gov.	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	62130	5200	900	000	Communications	$ -	$ 177	$ 523	$ 5,000	$ 1,200	$ (3,800)	-76.00%	
4205	62130	5500	900	000	Travel	$ -	$ 1,280	$ -	$ -	$ 4,500	$ 4,500	100.00%	
4205	62130	5510	900	000	Mileage (local only)					$ 200	$ 200	100.00%	
4205	62130	5800	900	000	Miscellaneous	$ -	$ -	$ 1,465	$ 17,597		$ (17,597)	-100.00%	
4205	62130	6000	900	000	Materials & Supplies	$ -	$ -	$ 3,735	$ 3,000	$ 4,000	$ 1,000	33.33%	
4205	62130	6002	900	000	Food Supplies						$ -	0.00%	
4205	62130	6012	900	000	Books & Subscriptions					$ 1,300	$ 1,300	100.00%	
4205	62130	6025	900	000	Computer Supplies	$ -	$ -	$ -	$ 500		$ (500)	-100.00%	
4205	62130	6040	900	000	Computer software					$ 27,000	$ 27,000	100.00%	K-12 Insight (Lets talk)
4205	62130	6050	900	000	Computer Hardware	$ -	$ -	$ 31,687	$ 500		$ (500)	-100.00%	
					Subtotal	$ -	$ 15,186	$ 43,457	$ 51,597	$ 40,900	$ (10,697)	-20.73%	
					TOTAL	***$ -***	***$ 145,472***	***$ 176,364***	***$ 183,017***	***$ 180,057***	**$ (2,960)**	**-1.62%**	
PERSONNEL SERVICES													
Salaries													
4205	62140	1130	900	000	Other Professional	$ -	$ 4,686	$ -	$ -		$ -	0.00%	
4205	62140	1140	900	000	Technical	$ 224,370	$ 239,043	$ 234,144	$ 233,876	$ 255,495	$ 21,619	9.24%	
4205	62140	1201	900	000	Overtime	$ 582	$ 1,708	$ 439	$ -		$ -	0.00%	
4205	62140	1660	900	000	Bonus	$ -	$ -	$ 3,764	$ -	$ 50,000	$ 50,000	100.00%	
4205	62140	1800	900	000	Payouts	$ -	$ -	$ 12,962	$ -	$ 300,000	$ 300,000	100.00%	
					Subtotal	$ 224,952	$ 245,436	$ 251,309	$ 233,876	$ 605,495	$ 371,619	158.90%	
Benefits											$ -	0.00%	
4205	62140	2100	900	000	FICA	$ 16,962	$ 17,867	$ 18,319	$ 17,893	$ 50,145	$ 32,252	180.25%	7.65%
4205	62140	2210	900	000	VRS - Plan 1 & 2	$ 15,348	$ 30,824	$ 31,974	$ 27,177	$ 100,633	$ 73,456	270.29%	16.62%

						FY 2019 Actual	*FY 2020 Actual*	*FY 2021 Actual*	*FY 2022 Adopted*	*FY2023 Adopted*	*Amount Changed*	*% Change*	*Comments*
4205	62140	2220	900	000	VRS - Hybrid Plan	$ 17,279	$ 6,217	$ 6,334	$ 11,694	$ -	$ (11,694)	-100.00%	0
4205	62140	2212	900	000	VRS - Retiree Health Ins	$ 2,497	$ 2,831	$ 2,789	$ 2,832	$ 7,326	$ 4,494	158.70%	1.21%
4205	62140	2310	900	000	HMP	$ 28,620	$ 29,754	$ 30,942	$ 32,301	$ 33,108	$ 807	2.50%	11036 per employee
4205	62140	2400	900	000	Group Life Insurance	$ 2,726	$ 3,091	$ 3,089	$ 3,603	$ 9,325	$ 5,722	158.80%	1.54%
4205	62140	2510	900	000	Disability Ins	$ 297	$ 94	$ 91	$ 94	$ 242	$ 148	157.66%	0.04%
4205	62140	2600	900	000	Unemployment Payments	$ 21,623	$ 71,326	$ 34,174	$ 22,000	$ 22,000	$ -	0.00%	
4205	62140	2720	900	000	Workers Comp.	$ 605	$ 617	$ 610	$ 656	$ 1,695	$ 1,039	158.44%	0.28%
4205	62140	2820	900	000	Reimbursement for Tuition					$ 2,500	$ 2,500	100.00%	
4205	62140	2840	900	000	Other Benefits						$ -	0.00%	
					Subtotal	$ 105,958	$ 162,621	$ 128,321	$ 118,250	$ 226,975	$ 108,725	91.95%	
Other Expenditures													
4205	62140	3000	900	000	Purchased Services	$ 76,807	$ 53,921	$ 84,850	$ 93,000	$ 8,300	$ (84,700)	-91.08%	
4205	62140	3500	900	000	Printng & Binding						$ -	0.00%	
4205	62140	3520	900	000	Organizational Memberships						$ -	0.00%	
4205	62140	3800	900	000	Services from Other Gov.	$ 7,998	$ 9,572	$ 8,430	$ 13,000	$ -	$ (13,000)	-100.00%	
4205	62140	5200	900	000	Communications	$ 275	$ -	$ -	$ -		$ -	0.00%	
4205	62140	5240	900	000	Advertising					$ 30,000	$ 30,000	100.00%	Vacancy
4205	62140	5401	900	000	Leases & Rentals-Other	$ 250	$ -	$ 818	$ -		$ -	0.00%	
4205	62140	5500	900	000	Travel	$ 10,750	$ 4,966	$ -	$ 7,000	$ 11,000	$ 4,000	57.14%	
4205	62140	5510	900	000	Mileage (local only)						$ -	0.00%	
4205	62140	5500	900	000	Travel					$ 17,700	$ 17,700	100.00%	Vector,Editorial Project and Joseph Education
4205	62140	5800	900	000	Miscellaneous	$ 70	$ 200	$ 625	$ 500		$ (500)	-100.00%	
4205	62140	6000	900	000	Materials & Supplies	$ 640	$ 378	$ 359	$ 600	$ 1,600	$ 1,000	166.67%	
4205	62140	6002	900	000	Food Supplies					$ 1,200	$ 1,200	100.00%	
4205	62140	6012	900	000	Books & Subscriptions					$ 1,400	$ 1,400	100.00%	
4205	62140	6025	900	000	Computer Supplies			$ 42			$ -	0.00%	
4205	62140	6040	900	000	Computer Software					$ 40,610	$ 40,610	100.00%	Frontline
4205	62140	6050	900	000	Computer Hardware			$ 149			$ -	0.00%	
					Subtotal	$ 96,790	$ 69,037	$ 95,272	$ 114,100	$ 111,810	$ (2,290)	-2.01%	
					TOTAL	***$ 427,700***	***$ 477,094***	***$ 474,902***	***$ 466,226***	***$ 944,280***	**$ 478,054**	**102.54%**	
FISCAL SERVICES - BUSINESS OFFICE													
Salaries													
4205	62160	1130	900	000	Other Professional	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	62160	1140	900	000	Technical	$ 71,127	$ 73,822	$ 45,687	$ 160,065	$ 141,411	$ (18,654)	-11.65%	
4205	62160	1660	900	000	Bonus	$ 232	$ -	$ 1,423	$ -		$ -	0.00%	
4205	62160	1800	900	000	Payouts	$ -	$ -	$ 8,932	$ -		$ -	0.00%	
					Subtotal	$ 71,359	$ 73,822	$ 56,042	$ 160,065	$ 141,411	$ (18,654)	-11.65%	
Benefits													
4205	62160	2100	900	000	FICA	$ 5,498	$ 5,695	$ 4,284	$ 12,247	$ 10,818	$ (1,429)	-11.67%	7.65%
4205	62160	2210	900	000	VRS - Plan 1 & 2	$ 10,815	$ 10,984	$ 5,427	$ 23,992	$ 23,503	$ (489)	-2.04%	16.62%
4205	62160	2220	900	000	VRS - Hybrid Plan	$ -	$ -	$ 2,179	$ -	$ -	$ -	0.00%	0
4205	62160	2212	900	000	VRS - Retiree Health Ins	$ 828	$ 839	$ 554	$ 1,748	$ 1,711	$ (37)	-2.11%	1.21%
4205	62160	2310	900	000	HMP	$ 9,540	$ 9,918	$ 20,628	$ 21,534	$ 22,072	$ 538	2.50%	11036 per employee
4205	62160	2400	900	000	Group Life Insurance	$ 903	$ 917	$ 613	$ 2,224	$ 2,178	$ (46)	-2.08%	1.54%
4205	62160	2510	900	000	Disability Ins	$ -	$ -	$ 31	$ 58	$ 57	$ (1)	-2.48%	0.04%
4205	62160	2720	900	000	Workers Comp.	$ 186	$ 187	$ 119	$ 449	$ 396	$ (53)	-11.81%	0.28%
					Subtotal	$ 27,770	$ 28,540	$ 33,835	$ 62,252	$ 60,734	$ (1,518)	-2.44%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
Other Expenditures													
4205	62160	3000	900	000	Purchased Services	$ 10,810	$ 5,665	$ 2,501	$ 3,451	$ 282,000	$ 278,549	8071.54%	Dr Jeck funds
4205	62160	5200	900	000	Communications	$ 2,149	$ 2,027	$ 1,500	$ 9,000	$ 600	$ (8,400)	-93.33%	
4205	62160	3500	900	000	Printing & Binding					$ 1,500	$ 1,500	100.00%	
4205	62160	5210	900	000	Postal Services					$ 1,500	$ 1,500	100.00%	
4205	62160	5500	900	000	Travel	$ 1,350	$ 178	$ -	$ 5,357	$ 6,225	$ 868	16.20%	
4205	62160	5510	900	000	Mileage (local only)					$ 250	$ 250	100.00%	
4205	62160	5800	900	000	Miscellaneous	$ 26,680	$ 25,890	$ 50	$ 10,000		$ (10,000)	-100.00%	
4205	62160	6000	900	000	Materials & Supplies	$ 1,446	$ 522	$ 477	$ 655	$ 2,000	$ 1,345	205.34%	
4205	62160	6002	900	000	Food Supplies					$ 300	$ 300	100.00%	
4205	62160	6012	900	000	Books & Subscriptions					$ 600	$ 600	100.00%	
4205	62160	6025	900	000	Computer Supplies	$ 2,221	$ 3,106	$ 1,050	$ 500	$ 250	$ (250)	-50.00%	
4205	62160	6040	900	000	Computer Software					$ 33,921	$ 33,921	100.00%	Kev SFO- 24160
4205	62160	6050	900	000	Computer Hardware	$ 12,277	$ 9,385	$ 22,843	$ 8,623		$ (8,623)	-100.00%	
					Subtotal	$ 56,932	$ 46,772	$ 28,421	$ 37,586	$ 329,146	$ 291,560	775.71%	
					TOTAL	***$ 156,062***	***$ 149,133***	***$ 118,298***	***$ 259,903***	***$ 531,291***	**$ 271,388**	**104.42%**	
HEALTH SERVICES													
Salaries													
4205	62220	1110	900	000	Administrative	$ 87,964	$ 87,462	$ 87,395	$ 86,795	$ 100,248	$ 13,453	15.50%	
4205	62220	1130	900	000	Other Professional	$ 77,250	$ 78,795	$ 78,870	$ 78,796	$ 86,871	$ 8,075	10.25%	
4205	62220	1131	900	000	School Nurse	$ 2,103	$ 1,268	$ 26,424	$ -		$ -	0.00%	
4205	62220	1660	900	000	Bonus	$ -	$ -	$ 4,035	$ -		$ -	0.00%	
4205	62220	1800	900	000	Payouts	$ -	$ 281	$ -	$ -		$ -	0.00%	
					Subtotal	$ 167,317	$ 167,806	$ 196,724	$ 165,591	$ 187,119	$ 21,528	13.00%	
Benefits													
4205	62220	2100	900	000	FICA	$ 12,573	$ 12,589	$ 14,523	$ 12,668	$ 14,315	$ 1,647	13.00%	7.65%
4205	62220	2210	900	000	VRS - Plan 1 & 2	$ 25,927	$ 26,102	$ 27,629	$ 19,242	$ 31,099	$ 11,857	61.62%	16.62%
4205	62220	2220	900	000	VRS - Hybrid Plan	$ -	$ -	$ -	$ 8,280	$ -	$ (8,280)	-100.00%	0
4205	62220	2212	900	000	VRS - Retiree Health Ins	$ 1,984	$ 1,996	$ 2,012	$ 2,005	$ 2,264	$ 259	12.92%	1.21%
4205	62220	2310	900	000	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 22,072	$ 538	2.50%	11036 per employee
4205	62220	2400	900	000	Group Life Insurance	$ 2,166	$ 2,180	$ 228	$ 2,551	$ 2,882	$ 331	12.96%	1.54%
4205	62220	2510	900	000	Disability Ins	$ -	$ -	$ -	$ 67	$ 75	$ 8	11.71%	0.04%
4205	62220	2720	900	000	Workers Comp.	$ 440	$ 425	$ 502	$ 465	$ 524	$ 59	12.67%	0.28%
					Subtotal	$ 62,170	$ 63,127	$ 65,522	$ 66,812	$ 73,230	$ 6,418	9.61%	
Other Expenditures													
4205	62220	3000	900	000	Purchased Services	$ 2,988	$ 3,076	$ 450	$ 5,204		$ (5,204)	-100.00%	
4205	62220	3120	900	000	Professional Health Services						$ -	0.00%	
4205	62220	3500	900	000	Printing & Binding					$ 5,000	$ 5,000	100.00%	
4205	62220	3520	900	000	Organizational Memberships						$ -	0.00%	
4205	62220	5200	900	000	Communications	$ 422	$ 515	$ 751	$ 500	$ 750	$ 250	50.00%	
4205	62220	5210	900	000	Postal Services						$ -	0.00%	
4205	62220	5500	900	000	Travel	$ 5,616	$ 4,182	$ -	$ 3,000	$ 3,000	$ -	0.00%	
4205	62220	5510	900	000	Mileage (local only)						$ -	0.00%	
4205	62220	5800	900	000	Miscellaneous	$ 155	$ -	$ 155	$ 112		$ (112)	-100.00%	
4205	62220	6000	900	000	Materials & Supplies	$ 17,295	$ 5,809	$ 16,966	$ 18,000	$ 18,000	$ -	0.00%	
4205	62220	6025	900	000	Computer Supplies			$ 282			$ -	0.00%	
4205	62220	6040	900	000	Software/Online Content						$ -	0.00%	
4205	62220	6050	900	000	Computer Hardware	$ -	$ -	$ 49	$ -		$ -	0.00%	
					Subtotal	$ 26,476	$ 13,583	$ 18,652	$ 26,816	$ 26,750	$ (66)	-0.25%	
					TOTAL	***$ 255,962***	***$ 244,516***	***$ 280,898***	***$ 259,219***	***$ 287,099***	**$ 27,880**	**10.76%**	
PSYCHOLOGICAL SERVICES													

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
Salaries													
4205	62230	1132	900	000	Psychologist	$ 501,626	$ 569,352	$ 578,603	$ 581,435	$ 545,350	$ (36,085)	-6.21%	
4205	62230	1620	900	000	Supplements	$ -	$ 1,000	$ -	$ 1,000	$ 1,000	$ -	0.00%	
4205	62230	1660	900	000	Bonus	$ 77	$ 77	$ 11,461	$ -		$ -	0.00%	
4205	62230	1800	900	000	Payouts	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 501,704	$ 570,429	$ 590,064	$ 582,435	$ 546,350	$ (36,085)	-6.20%	
Benefits													
4205	62230	2100	900	000	FICA	$ 37,775	$ 41,781	$ 43,281	$ 44,560	$ 42,721	$ (1,839)	-4.13%	7.65%
4205	62230	2210	900	000	VRS - Plan 1 & 2	$ 22,406	$ 52,707	$ 55,867	$ 67,518	$ 90,637	$ 23,119	34.24%	16.62%
4205	62230	2220	900	000	VRS - Hybrid Plan	$ 56,212	$ 36,424	$ 39,316	$ 29,122	$ -	$ (29,122)	-100.00%	0
4205	62230	2212	900	000	VRS - Retiree Health Ins	$ 6,017	$ 6,821	$ 6,930	$ 7,040	$ 6,599	$ (441)	-6.26%	1.21%
4205	62230	2310	900	000	HMP	$ 76,320	$ 89,262	$ 92,826	$ 96,903	$ 77,252	$ (19,651)	-20.28%	11036 per employee
4205	62230	2400	900	000	Group Life Insurance	$ 6,568	$ 7,446	$ 7,674	$ 8,957	$ 8,398	$ (559)	-6.24%	1.54%
4205	62230	2510	900	000	Disability Ins	$ 943	$ 541	$ 281	$ 233	$ 218	$ (15)	-6.44%	0.04%
4205	62230	2720	900	000	Workers Comp.	$ 1,306	$ 1,436	$ 1,494	$ 1,635	$ 1,527	$ (108)	-6.61%	0.28%
					Subtotal	$ 207,548	$ 236,420	$ 247,668	$ 255,968	$ 227,352	$ (28,616)	-11.18%	
Other Expenditures													
4205	62230	3000	900	000	Purchased Services	$ 49,485	$ -	$ -	$ 2,888	$ 2,500	$ (388)	-13.43%	
4205	62230	3120	900	000	Professional Health Services						$ -	0.00%	
4205	62230	3500	900	000	Printing & Binding						$ -	0.00%	
4205	62230	3520	900	000	Organizational Memberships						$ -	0.00%	
4205	62230	5500	900	000	Travel	$ 3,919	$ 2,790	$ -	$ 2,270	$ 2,300	$ 30	1.32%	
4205	62230	5510	900	000	Mileage (local only)						$ -	0.00%	
4205	62230	6000	900	000	Materials & Supplies	$ -	$ -	$ -	$ 511	$ 500	$ (11)	-2.15%	
					Subtotal	$ 53,403	$ 2,790	$ -	$ 5,669	$ 5,300	$ (369)	-6.51%	
					TOTAL	***$ 762,655***	***$ 809,639***	***$ 837,732***	***$ 844,072***	***$ 779,002***	**$ (65,070)**	**-7.71%**	
SPEECH & AUDIOLOGY SERVICES													
Salaries													
4205	62240	1130	900	000	Other Professional	$ 1,423,789	$ 1,383,031	$ 1,286,270	$ 1,411,034	$ 1,606,575	$ 195,541	13.86%	
4205	62240	1620	900	000	Supplements	$ -	$ -	$ 2,500	$ 2,500	$ 2,500	$ -	0.00%	
4205	62240	1660	900	000	Bonus	$ 155	$ 155	$ 25,095	$ -		$ -	0.00%	
4205	62240	1800	900	000	Payouts	$ 16,531	$ 3,452	$ -	$ -		$ -	0.00%	
					Subtotal	$ 1,423,944	$ 1,383,186	$ 1,313,865	$ 1,413,534	$ 1,609,075	$ 195,541	13.83%	
Benefits													
4205	62240	2100	900	000	FICA	$ 105,757	$ 101,194	$ 95,533	$ 108,146	$ 123,094	$ 14,948	13.82%	7.65%
4205	62240	2210	900	000	VRS - Plan 1 & 2	$ 150,984	$ 140,949	$ 139,050	$ 158,320	$ 267,013	$ 108,693	68.65%	16.62%
4205	62240	2220	900	000	VRS - Hybrid Plan	$ 60,405	$ 64,467	$ 67,269	$ 70,677		$ (70,677)	-100.00%	0
4205	62240	2212	900	000	VRS - Retiree Health Ins	$ 16,179	$ 15,720	$ 15,021	$ 16,682	$ 19,440	$ 2,758	16.53%	1.21%
4205	62240	2310	900	000	HMP	$ 190,800	$ 208,278	$ 206,280	$ 215,340	$ 198,648	$ (16,692)	-7.75%	11036 per employee
4205	62240	2400	900	000	Group Life Insurance	$ 17,664	$ 17,162	$ 16,720	$ 21,226	$ 24,741	$ 3,515	16.56%	1.54%
4205	62240	2510	900	000	Disability Ins	$ 1,018	$ 973	$ 966	$ 552	$ 643	$ 91	16.49%	0.04%
4205	62240	2720	900	000	Workers Comp.	$ 3,708	$ 3,499	$ 3,356	$ 3,967	$ 4,498	$ 531	13.39%	0.28%
					Subtotal	$ 546,514	$ 552,243	$ 544,195	$ 594,910	$ 638,077	$ 43,167	7.26%	
Other Expenditures													
4205	62240	3000	900	000	Purchased Services	$ 3,525	$ 68,342	$ 190,916	$ 1,500	$ 1,500	$ -	0.00%	
4205	62240	6000	900	000	Materials & Supplies	$ -	$ -	$ -	$ 2,415	$ 2,000	$ (415)	-17.18%	
					Subtotal	$ 3,525	$ 68,342	$ 190,916	$ 3,915	$ 3,500	$ (415)	-10.60%	
					TOTAL	***$ 1,973,983***	***$ 2,003,771***	***$ 2,048,976***	***$ 2,012,359***	***$ 2,250,652***	**$ 238,293**	**11.84%**	
TRANSPORTATION SERVICES-ADMINISTRATION													
4205	63100	1110	900	000	Administrative	$ -	$ -	$ 128,438	$ 99,067	$ 206,245	$ 107,178	108.19%	
4205	63100	1130	900	000	Other Professional	$ -	$ -	$ 104,762	$ 126,028	$ 141,120	$ 15,092	11.98%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	63100	1140	900	000	Technical	$ -	$ -	$ 157,723	$ 156,679	$ 172,736	$ 16,057	10.25%	
4205	63100	1150	900	000	Clerical	$ -	$ -	$ 151,733	$ 144,681	$ 164,352	$ 19,671	13.60%	
4205	63100	1660	900	000	Bonus	$ -	$ -	$ 12,052	$ -		$ -	0.00%	
4205	63100	1800	900	000	Payouts	$ -	$ -	$ 19,376	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ 574,085	$ 526,455	$ 684,453	$ 157,998	30.01%	
Benefits													
4205	63100	2100	900	000	FICA	$ -	$ -	$ 30,699	$ 40,277	$ 52,361	$ 12,084	30.00%	7.65%
4205	63100	2210	900	000	VRS - Plan 1 & 2	$ -	$ -	$ 51,684	$ 57,438	$ 109,172	$ 51,734	90.07%	16.62%
4205	63100	2220	900	000	VRS - Hybrid Plan	$ -	$ -	$ 8,681	$ 26,323	$ -	$ (26,323)	-100.00%	0
4205	63100	2212	900	000	VRS - Retiree Health Ins	$ -	$ -	$ 4,418	$ 5,899	$ 8,080	$ 2,181	36.97%	1.21%
4205	63100	2310	900	000	HMP	$ -	$ -	$ -	$ 96,903	$ 99,324	$ 2,421	2.50%	11036 per employee
4205	63100	2400	900	000	Group Life Insurance	$ -	$ -	$ 5,024	$ 8,113	$ 10,541	$ 2,428	29.92%	1.54%
4205	63100	2510	900	000	Disability Ins	$ -	$ -	$ 126	$ 258	$ 313	$ 55	21.32%	0.04%
4205	63100	2720	900	000	Workers Comp.	$ -	$ -	$ 4,893	$ 2,932	$ 3,698	$ 766	26.13%	0.28%
					Subtotal	$ -	$ -	$ 105,525	$ 238,143	$ 283,488	$ 45,345	19.04%	
					TOTAL	***$ -***	***$ -***	***$ 679,610***	***$ 764,598***	***$ 967,941***	**$ 203,343**	**26.59%**	
TRANSPORTATION SERVICES-OPERATIVES													
4205	63200	1170	900	000	Operative	$ 2,915,579	$ 2,966,617	$ 2,850,332	$ 3,009,615	$ 3,796,730	$ 787,115	26.15%	
4205	63200	1171	900	000	Operative Assistants			$ 70,607			$ -	0.00%	
4205	63200	1172	900	000	Operative Trainers	$ 183,935	$ 172,216	$ 153,854	$ 142,468	$ 146,634	$ 4,166	2.92%	
4205	63200	1174	900	000	Athletic Trips	$ 75,938	$ 51,059	$ 27,382	$ 60,000	$ 60,000	$ -	0.00%	
4205	63200	1175	900	000	Special Ed Trips	$ 37,199	$ 17,200	$ 1	$ 25,000	$ 25,000	$ -	0.00%	
4205	63200	1176	900	000	Field Trips	$ 77,714	$ 46,227	$ 1,451	$ 64,000	$ 64,000	$ -	0.00%	
4205	63200	1177	900	000	Summer School Trips	$ 4,250	$ 7,724	$ 1,932	$ 10,777	$ 10,777	$ -	0.00%	
4205	63200	1178	900	000	Remediation Trips	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	63200	1190	900	000	Service	$ 31,034	$ 22,749	$ -	$ -		$ -	0.00%	
4205	63200	1201	900	000	Overtime	$ 20,592	$ 8,856	$ 1,857	$ 7,431	$ 7,431	$ -	0.00%	
4205	63200	1520	900	000	Substitute	$ 540,380	$ 438,296	$ 150,233	$ 542,500	$ 542,500	$ -	0.00%	
4205	63200	1660	900	000	Bonus	$ 5,418	$ -	$ 191,875	$ -	$ 190,650	$ 190,650	100.00%	Attendance bonus
4205	63200	1800	900	000	Payouts	$ 2,076	$ 21,956	$ -	$ -		$ -	0.00%	
					Subtotal	$ 976,460	$ 764,327	$ 3,449,524	$ 852,176	$ 4,843,722	$ 3,991,546	468.39%	
Benefits													
4205	63200	2100	900	000	FICA	$ 347,424	$ 337,771	$ 251,848	$ 295,508	$ 355,960	$ 60,452	20.46%	7.65%
4205	63200	2210	900	000	VRS - Plan 1 & 2	$ 178,307	$ 175,127	$ 111,869	$ 186,813	$ 269,568	$ 82,755	44.30%	16.62%
4205	63200	2220	900	000	VRS - Hybrid Plan	$ 68,120	$ 83,890	$ 70,131	$ 42,609		$ (42,609)	-100.00%	5.00%
4205	63200	2212	900	000	VRS - Retiree Health Ins	$ 7,335	$ 7,496	$ 17,236	$ 1,240	$ 31,284	$ 30,044	2422.90%	1.21%
4205	63200	2310	900	000	HMP	$ 1,888,920	$ 2,033,190	$ 2,093,742	$ 1,711,953	$ 1,434,680	$ (277,273)	-16.20%	$10,767 per FT employee
4205	63200	2400	900	000	Group Life Insurance	$ 51,161	$ 54,108	$ 42,810	$ 47,705	$ 60,112	$ 12,407	26.01%	
4205	63200	2510	900	000	Disability Ins	$ 6,865	$ 7,801	$ 7,134	$ 4,831	$ 6,117	$ 1,286	26.62%	0.27%
4205	63200	2720	900	000	Workers Comp.	$ 177,294	$ 175,556	$ 132,971	$ 142,515	$ 151,408	$ 8,893	6.24%	0.28%
					Subtotal	$ 2,725,425	$ 2,874,938	$ 2,594,769	$ 2,433,174	$ 2,309,129	$ (124,045)	-5.10%	
Other Expenditures													
4205	63200	3000	900	000	Purchased Services	$ 55,971	$ 28,995	$ 10,770	$ 50,000	$ 13,200	$ (36,800)	-73.60%	
4205	63200	3420	900	000	Private School Transportation	$ -	$ -	$ -	$ 250		$ (250)	-100.00%	
4205	63200	3499	900	000	Internal Transportation	$ (98,524)	$ (83,013)	$ -	$ (90,000)		$ 90,000	-100.00%	
4205	63200	3500	900	000	Printing & Binding						$ -	0.00%	
4205	63200	3520	900	000	Organizational Memberships						$ -	0.00%	
4205	63200	4210	900	000	Fleet Fuel	$ 761,980	$ -	$ -	$ -		$ -	0.00%	
4205	63200	4220	900	000	Fleet Parts	$ 523,863	$ -	$ -	$ -		$ -	0.00%	
4205	63200	4230	900	000	Fleet Labor	$ 503,229	$ -	$ -	$ -		$ -	0.00%	
4205	63200	5200	900	000	Communications	$ 4,765	$ 6,514	$ 6,058	$ 9,600	$ 7,000	$ (2,600)	-27.08%	
4205	63200	5300	900	000	Insurance	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 98,000	$ 8,000	8.89%	Business/Auto

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	63200	5400	900	000	Leases & Rentals-Copiers	$ 2,013	$ 2,130	$ 2,373	$ -	$ 2,500	$ 2,500	100.00%	
4205	63200	5401	900	000	Leases & Rentals-Other	$ 81,818	$ 80,190	$ 79,560	$ 80,000	$ 1,000	$ (79,000)	-98.75%	
4205	63200	5500	900	000	Travel	$ 325	$ -	$ -	$ 2,000	$ 600	$ (1,400)	-70.00%	
4205	63200	5510	900	000	Mileage (local only)						$ -	0.00%	
4205	63200	5800	900	000	Miscellaneous	$ -	$ 13	$ -	$ 500		$ (500)	-100.00%	
4205	63200	6000	900	000	Materials & Supplies	$ 39,142	$ 21,692	$ 6,195	$ 18,000		$ (18,000)	-100.00%	
4205	63000	6002	900	000	Food Supplies					$ 2,000	$ 2,000	100.00%	
4205	63200	6008	900	000	Vehicle Fuels/Oils	$ 70	$ -	$ 55	$ 100		$ (100)	-100.00%	
4205	63200	6009	900	000	Vehicle & Power Equip Supp	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	63200	6011	900	000	Uniforms & Wearing Apparel						$ -	0.00%	
4205	63200	6025	900	000	Computer Supplies	$ 1,126	$ 1,555	$ 1,723	$ 1,500	$ 1,500	$ -	0.00%	
4205	63200	6040	900	000	Computer Software					$ 28,090	$ 28,090	100.00%	Versa Trans
4205	63200	6050	900	000	Computer Hardware	$ 4,134	$ -	$ 1,510	$ 1,500	$ 1,500	$ -	0.00%	
4205	63200	8100	900	000	Capital Outlay-Replacement	$ -	$ -	$ 20,575	$ -		$ -	0.00%	
					Subtotal	$ 1,969,913	$ 148,077	$ 218,819	$ 163,450	$ 155,390	$ (8,060)	-4.93%	
					TOTAL	$ 5,671,798	$ 3,787,342	$ 6,263,113	$ 3,448,800	$ 7,308,241	$ 3,859,441	111.91%	$ -
TRANSPORTATION SERVICES-MONITORING													
4205	63300	1171	900	000	Operative Assistants	$ -	$ -	$ 370,417	$ 460,543	$ 564,768	$ 104,225	22.63%	
4205	63300	1201	900	000	Overtime	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	63300	1660	900	000	Bonus	$ -	$ -	$ 35,181	$ -		$ -	0.00%	
4205	63300	1800	900	000	Payouts	$ -	$ -	$ 1,652	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ 407,249	$ 460,543	$ 564,768	$ 104,225	22.63%	
Benefits													
4205	63300	2100	900	000	FICA	$ -	$ -	$ 28,234	$ 35,247	$ 43,205	$ 7,958	22.58%	7.65%
4205	63300	2210	900	000	VRS - Plan 1 & 2	$ -	$ -	$ 8,947	$ 9,686	$ 40,099	$ 30,413	314.00%	0.07%
4205	63300	2220	900	000	VRS - Hybrid Plan	$ -	$ -	$ 10,407	$ 23,027	$ -	$ (23,027)	-100.00%	0.00%
4205	63300	2212	900	000	VRS - Retiree Health Ins	$ -	$ -	$ 1,939	$ -	$ 4,462	$ 4,462	100.00%	1.21%
4205	63300	2310	900	000	HMP	$ -	$ -	$ -	$ 323,010	$ 286,936	$ (36,074)	-11.17%	$10,767 per FT employee
4205	63300	2400	900	000	Group Life Insurance	$ -	$ -	$ 5,630	$ 7,109	$ 8,697	$ 1,588	22.34%	
4205	63300	2510	900	000	Disability Ins	$ -	$ -	$ 1,051	$ 736	$ 904	$ 168	22.83%	0.02%
4205	63300	2720	900	000	Workers Comp.	$ -	$ -	$ 14,512	$ 18,342	$ 22,478	$ 4,136	22.55%	0.04%
					Subtotal	$ -	$ -	$ 70,719	$ 417,157	$ 406,781	$ (10,376)	-2.49%	
					TOTAL	$ -	$ -	$ 477,969	$ 877,700	$ 971,549	$ 93,849	10.69%	$ -
TRANSPORTATION SERVICES-Fleet Repair Services													
Other Expenditures													
4205	63400	3000	900	000	Purchased Services-Sublets	$ -	$ 60,925	$ 66,113	$ 60,000	$ 66,000	$ 6,000	10.00%	
4205	63400	4210	900	000	Fleet Fuel	$ -	$ 589,924	$ 368,285	$ 639,469	$ 688,000	$ 48,531	7.59%	
4205	63400	4220	900	000	Fleet Parts	$ -	$ 514,089	$ 280,704	$ 620,000	$ 462,000	$ (158,000)	-25.48%	
4205	63400	4230	900	000	Fleet Labor	$ -	$ 507,404	$ 358,726	$ 511,000	$ 500,000	$ (11,000)	-2.15%	
					Subtotal	$ -	$ 1,672,342	$ 1,073,828	$ 1,830,469	$ 1,716,000	$ (114,469)	-6.25%	
					TRANSPORTATION TOTAL	***$ 5,671,798***	***$ 5,459,684***	***$ 8,494,519***	***$ 6,921,567***	***$ 10,963,731***	**$ 4,042,164**	**58.40%**	
FACILITIES SERVICES													
Salaries													
4205	64200	1110	900	000	Administrative	$ 82,579	$ 95,731	$ 95,512	$ 95,001	$ 108,812	$ 13,811	14.54%	
4205	64200	1130	900	000	Other Professional	$ 190,841	$ 200,707	$ 176,738	$ 202,002	$ 212,696	$ 10,694	5.29%	
4205	64200	1140	900	000	Technical	$ 82,174	$ 7,176	$ 47,504	$ -		$ -	0.00%	
4205	64200	1150	900	000	Clerical	$ 95,572	$ 84,220	$ 74,527	$ 80,574	$ 92,752	$ 12,178	15.11%	
4205	64200	1180	900	000	Laborer	$ 123,164	$ 82,322	$ 85,410	$ 113,679	$ 115,456	$ 1,777	1.56%	
4205	64200	1180	940	000	Laborers - Reimbursed	$ 36,941	$ 37,323	$ 14,384	$ 25,000	$ 25,000	$ -	0.00%	
4205	64200	1201	900	000	Overtime	$ 2,179	$ 712	$ 371	$ 3,060	$ 3,060	$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	64200	1520	900	000	Substitute-Laborers	$ 19,097	$ 2,988	$ -	$ -		$ -	0.00%	
4205	64200	1660	900	000	Bonus	$ -	$ -	$ 12,210	$ -		$ -	0.00%	
4205	64200	1800	900	000	Payouts	$ 24,258	$ 95,105	$ 33,808	$ -	$ 17,000	$ 17,000	100.00%	
					Subtotal	$ 656,805	$ 606,285	$ 540,464	$ 519,316	$ 574,776	$ 55,460	10.68%	
Benefits													
4205	64200	2100	900	000	FICA	$ 47,975	$ 44,495	$ 39,675	$ 37,821	$ 39,432	$ 1,611	4.26%	7.65%
4205	64200	2100	940	000	FICA	$ 51	$ -	$ -	$ -		$ -	0.00%	7.65%
4205	64200	2210	900	000	VRS - Plan 1 & 2	$ 53,326	$ 28,620	$ 25,763	$ 43,089	$ 67,600	$ 24,511	56.88%	6.52%
4205	64200	2220	900	000	VRS - Hybrid Plan	$ 23,360	$ 34,949	$ 39,335	$ 25,966		$ (25,966)	-100.00%	5.00%
4205	64200	2212	900	000	VRS - Retiree Health Ins	$ 5,428	$ 4,587	$ 1,229	$ 4,572	$ 5,491	$ 919	20.10%	1.21%
4205	64200	2310	900	000	HMP	$ 104,940	$ 99,180	$ 103,140	$ 96,903	$ 77,252	$ (19,651)	-20.28%	$10,767 per FT employee
4205	64200	2400	900	000	Group Life Insurance	$ 7,523	$ 6,040	$ 6,493	$ 7,185	$ 7,506	$ 321	4.47%	
4205	64200	2510	900	000	Disability Ins	$ 824	$ 785	$ 1,047	$ 292	$ 311	$ 19	6.51%	0.59%
4205	64200	2720	900	000	Workers Comp.	$ 13,062	$ 12,504	$ 12,098	$ 7,812	$ 5,022	$ (2,790)	-35.71%	0.28%
4205	64200	2720	940	000	Workers Comp.	$ 17	$ -		$ -		$ -	0.00%	0.28%
					Subtotal	$ 256,506	$ 231,160	$ 228,780	$ 223,640	$ 202,614	$ (21,026)	-9.40%	
Other Expenditures													
4205	64200	3000	900	000	Purchased Services	$ 336,271	$ 764,660	$ 319,169	$ 787,133	$ 667,400	$ (119,733)	-15.21%	ABM Contractors
4205	64200	3310	900	000	Repairs & Maint-Equipment & Structure						$ -	0.00%	
4205	64200	4210	900	000	Fleet Fuel	$ 12,520	$ 9,152	$ 9,285	$ 18,540	$ 12,000	$ (6,540)	-35.28%	
4205	64200	4220	900	000	Fleet Parts	$ 18,997	$ 18,463	$ 17,244	$ 17,000	$ 17,400	$ 400	2.35%	
4205	64200	4230	900	000	Fleet Labor	$ 62,841	$ 52,919	$ 50,247	$ 60,000	$ 55,000	$ (5,000)	-8.33%	
4205	64200	5100	900	000	Utilities	$ 45,481	$ 47,272	$ 48,413	$ 47,237	$ 48,500	$ 1,263	2.67%	
4205	64200	5200	900	000	Communications	$ 180,335	$ 180,338	$ 202,116	$ 180,000	$ 180,000	$ -	0.00%	
4205	64200	5300	900	000	Insurance	$ 312,401	$ 263,512	$ 259,725	$ 250,000	$ 257,751	$ 7,751	3.10%	Property, Equipment brkdwn, foreign travel, general liability,inland marine
4205	64200	5400	900	000	Leases & Rentals-Copiers	$ 4,055	$ 3,893	$ 4,310	$ 5,000	$ 5,500	$ 500	10.00%	
4205	64200	5401	900	001	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
405	642200	5420	900	000	Lease/Rent Building /Structure/Land						$ -	0.00%	
4205	64200	5500	900	000	Travel	$ 2,072	$ 1,519	$ 548	$ 3,500	$ 1,300	$ (2,200)	-62.86%	
4205	64200	5510	900	000	Mileage (local only)					$ 300	$ 300	100.00%	
4205	64200	5800	900	000	Miscellaneous	$ -	$ -	$ -	$ 600		$ (600)	-100.00%	
4205	64200	6000	900	000	Materials & Supplies	$ 390,460	$ 382,122	$ 302,469	$ 398,921	$ 430,000	$ 31,079	7.79%	
4205	64200	6005	900	000	Laundry/Houskeeping/Janitorial supplies						$ -	0.00%	
4205	64200	6007	900	000	Repairs & Maintenance Supplies						$ -	0.00%	
4205	64200	6011	900	000	Unitorms & Wearing Apparel						$ -	0.00%	
4205	64200	6025	900	000	Computer Supplies	$ -	$ 56	$ -	$ -		$ -	0.00%	
4205	64200	6050	900	000	Computer Hardware	$ -	$ -	$ -	$ 15,000	$ 6,000	$ (9,000)	-60.00%	
4205	64200	8201	900	000	Capital Outlay-Machinery & Equipment A	$ -	$ -	$ -	$ 34,728	$ 15,000	$ (19,728)	-56.81%	
					Subtotal	$ 1,365,433	$ 1,723,906	$ 1,213,526	$ 1,817,659	$ 1,696,151	$ (121,508)	-6.68%	
					TOTAL	**$ 2,278,745**	**$ 2,561,351**	**$ 1,982,771**	**$ 2,560,615**	**$ 2,473,541**	**$ (87,074)**	**-3.40%**	
Comprehensive Maintenance Plan and Non-Departmental													
4205	64210	3000	900	000	Purchased Services	$ 294,389	$ 52,751	$ 16,425	$ 281,765		$ (281,765)	-100.00%	Dr Jecks money moved to Fiscal Services
4205	64210	5800	900	000	Miscellaneous	$ 2,029	$ -	$ 1,000	$ 162,254	$ 80,000	$ (82,254)	-50.69%	
4205	64210	6000	900	000	Materials & Supplies	$ 1,222	$ 15,009	$ 481	$ 45,459	$ 30,000	$ (15,459)	-34.01%	
4205	64210	6025	900	000	Computer Supplies	$ -	$ -	$ 87	$ -		$ -	0.00%	
4205	64210	6050	900	000	Computer Hardware	$ -	$ 55,318	$ -	$ -		$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	64210	8201	900	000	Capital Outlay-Machinery & Equipment A	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 297,640	$ 123,078	$ 17,993	$ 489,478	$ 110,000	$ (379,478)	-77.53%	
Bradley													
4205	64210	3000	201	000	Purchased Services					$ 10,000	$ 10,000	100.00%	
4205	64210	6000	201	000	Materials & Supplies					$ 5,000	$ 5,000	100.00%	
					Subtotal					$ 15,000	$ 15,000	100.00%	
Brumfield													
4205	64210	3000	202	000	Purchased Services					$ 38,000	$ 38,000	100.00%	
4205	64210	6000	202	000	Materials & Supplies					$ 3,600	$ 3,600	100.00%	
					Subtotal					$ 41,600	$ 41,600	100.00%	
Coleman													
4205	64210	3000	203	000	Purchased Services					$ 4,500	$ 4,500	100.00%	
4205	64210	6000	203	000	Materials & Supplies					$ 7,400	$ 7,400	100.00%	
					Subtotal					$ 11,900	$ 11,900	100.00%	
Walter													
4205	64210	3000	204	000	Purchased Services					$ 12,500	$ 12,500	100.00%	
4205	64210	6000	204	000	Materials & Supplies					$ 7,200	$ 7,200	100.00%	
					Subtotal					$ 19,700	$ 19,700	100.00%	
Miller													
4205	64210	3000	205	000	Purchased Services					$ 79,000	$ 79,000	100.00%	
4205	64210	6000	205	000	Materials & Supplies					$ 6,000	$ 6,000	100.00%	
					Subtotal					$ 85,000	$ 85,000	100.00%	
Thompson													
4205	64210	3000	206	000	Purchased Services					$ 4,000	$ 4,000	100.00%	
4205	64210	6000	206	000	Materials & Supplies					$ 3,500	$ 3,500	100.00%	
					Subtotal					$ 7,500	$ 7,500	100.00%	
Pearson													
4205	64210	3000	207	000	Purchased Services					$ 18,045	$ 18,045	100.00%	
4205	64210	6000	207	000	Materials & Supplies					$ 5,300	$ 5,300	100.00%	
					Subtotal					$ 23,345	$ 23,345	100.00%	
Pierce													
4205	64210	3000	208	000	Purchased Services					$ 80,000	$ 80,000	100.00%	
4205	64210	6000	208	000	Materials & Supplies					$ 6,000	$ 6,000	100.00%	
					Subtotal					$ 86,000	$ 86,000	100.00%	
Ritchie													
4205	64210	3000	209	000	Purchased Services					$ 14,691	$ 14,691	100.00%	
4205	64210	6000	209	000	Materials & Supplies					$ 5,747	$ 5,747	100.00%	
					Subtotal					$ 20,438	$ 20,438	100.00%	
											$ -	0.00%	
Smith											$ -	0.00%	
4205	64210	3000	210	000	Purchased Services					$ 55,000	$ 55,000	100.00%	
4205	64210	6000	210	000	Materials & Supplies					$ 3,700	$ 3,700	100.00%	
					Subtotal					$ 58,700	$ 58,700	100.00%	
Greenville													
4205	64210	3000	211	000	Purchased Services					$ 1,200	$ 1,200	100.00%	
4205	64210	6000	211	000	Materials & Supplies					$ 7,500	$ 7,500	100.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
					Subtotal					$ 8,700	$ 8,700	100.00%	
Auburn													
4205	64210	3000	307	000	Purchased Services					$ 19,000	$ 19,000	100.00%	
4205	64210	6000	307	000	Materials & Supplies					$ -	$ -	0.00%	
					Subtotal					$ 19,000	$ 19,000	100.00%	
Cedar Lee													
4205	64210	3000	301	000	Purchased Services					$ -	$ -	0.00%	
4205	64210	6000	301	000	Materials & Supplies					$ -	$ -	0.00%	
					Subtotal					$ -	$ -	0.00%	
Marshall													
4205	64210	3000	302	000	Purchased Services					$ 20,500	$ 20,500	100.00%	
4205	64210	6000	302	000	Materials & Supplies					$ -	$ -	0.00%	
					Subtotal					$ 20,500	$ 20,500	100.00%	
Taylor													
4205	64210	3000	303	000	Purchased Services					$ 11,000	$ 11,000	100.00%	
4205	64210	6000	303	000	Materials & Supplies					$ -	$ -	0.00%	
					Subtotal					$ 11,000	$ 11,000	100.00%	
Warrenton MS													
4205	64210	3000	304	000	Purchased Services					$ 14,500	$ 14,500	100.00%	
4205	64210	6000	304	000	Materials & Supplies					$ 3,500	$ 3,500	100.00%	
					Subtotal					$ 18,000	$ 18,000	100.00%	
Fauquier HS													
4205	64210	3000	305	000	Purchased Services					$ 19,150	$ 19,150	100.00%	
4205	64210	6000	305	000	Materials & Supplies					$ -	$ -	0.00%	
					Subtotal					$ 19,150	$ 19,150	100.00%	
Liberty HS													
4205	64210	3000	306	000	Purchased Services					$ 22,050	$ 22,050	100.00%	
4205	64210	6000	306	000	Materials & Supplies					$ -	$ -	0.00%	
					Subtotal					$ 22,050	$ 22,050	100.00%	
Kettle Run HS													
4205	64210	3000	308	000	Purchased Services					$ 17,000	$ 17,000	100.00%	
4205	64210	6000	308	000	Materials & Supplies					$ -	$ -	0.00%	
					Subtotal					$ 17,000	$ 17,000	100.00%	
Souhteastern Alternative School													
4205	64210	3000	300	250	Purchased Services					$ 5,000	$ 5,000	100.00%	
4205	64210	6000	300	250	Materials & Supplies					$ -	$ -	0.00%	
					Subtotal					$ 5,000	$ 5,000	100.00%	
General Repairs & Maint													
4205	64210	3000	900	000	Purchased Services					$ 142,810	$ 142,810	100.00%	
4205	64210	6000	900	000	Materials & Supplies					$ 113,230	$ 113,230	100.00%	
					Subtotal					$ 256,040	$ 256,040	100.00%	
					CMP Total					**$ 875,623**	$ 875,623	100.00%	
					FACILITIES TOTAL	***$ 2,576,384***	***$ 2,684,429***	***$ 2,000,764***	***$ 3,050,093***	***$ 3,349,164***	**$ 299,071**	**9.81%**	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
CONSTRUCTION SERVICES													
Salaries													
4205	64500	1110	900	000	Administrative				$ 85,000	$ 91,350	$ 6,350	7.47%	
4205	64500	1660	900	000	Bonus				$ -		$ -	0.00%	
4205	64500	1800	900	000	Payouts				$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ -	$ 85,000	$ 91,350	$ 6,350	7.47%	
Benefits													
4205	64500	2100	900	000	FICA				$ 6,503	$ 6,988	$ 485	7.46%	7.65%
4205	64500	2210	900	000	VRS - Plan 1 & 2				$ 9,877	$ 15,182	$ 5,305	53.71%	16.62%
4205	64500	2220	900	000	VRS - Hybrid Plan				$ 4,250		$ (4,250)	-100.00%	5.00%
4205	64500	2212	900	000	VRS - Retiree Health Ins				$ 1,029	$ 1,105	$ 76	7.39%	1.21%
4205	64500	2310	900	000	HMP				$ 10,767	$ 11,036	$ 269	2.50%	$10,767 per FT employee
4205	64500	2400	900	000	Group Life Insurance				$ 1,309	$ 1,407	$ 98	7.49%	
4205	64500	2510	900	000	Disability Ins				$ 34	$ 37	$ 3	8.82%	0.27%
4205	64500	2720	900	000	Workers Comp.				$ 238	$ 256	$ 18	7.56%	0.28%
					Subtotal	$ -	$ -	$ -	$ 34,007	$ 36,011	$ 2,004	5.89%	
Other Expenditures													
4205	64500	3000	900	000	Purchased Services				$ 10,000	$ 5,000	$ (5,000)	-50.00%	
4205	64500	5200	900	000	Communications				$ -		$ -	0.00%	
4205	64500	5400	900	000	Leases & Rentals-Copiers				$ -		$ -	0.00%	
4205	64500	5401	900	001	Leases & Rentals-Other				$ -		$ -	0.00%	
4205	64500	5500	900	000	Travel				$ 500	$ 1,000	$ 500	100.00%	
4205	64500	5510	900	000	Mileage (local only)						$ -	0.00%	
4205	64500	5800	900	000	Miscellaneous				$ -		$ -	0.00%	
4205	64500	6000	900	000	Materials & Supplies				$ 4,500	$ 4,500	$ -	0.00%	
4205	64500	6025	900	000	Computer Supplies				$ -		$ -	0.00%	
4205	64500	6040	900	000	Software/Online Content						$ -	0.00%	
4205	64500	6050	900	000	Computer Hardware				$ -		$ -	0.00%	
4205	64500	8201	900	000	Capital Outlay-Machinery & Equipment Additions				$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ -	$ 15,000	$ 10,500	$ (4,500)	-30.00%	
					TOTAL	***$ -***	***$ -***	***$ -***	***$ 134,007***	***$ 137,861***	**$ 3,854**	**2.88%**	
SECURITY - DISTRICT WIDE													
Salaries													
4205	64600	1620	900	000	Supplements	$ -	$ -	$ -	$ 5,000	$ 5,000	$ -	0.00%	
Benefits											$ -	0.00%	
4205	64600	2100	900	000	FICA	$ -	$ -	$ -	$ 383	$ 383	$ -	0.00%	7.65%
4205	64600	2720	900	000	Workers Comp.	$ -	$ -	$ -	$ 14	$ 14	$ -	0.00%	0.28%
					Subtotal	$ -	$ -	$ -	$ 397	$ 397	$ -	0.00%	
Other Expenditures													
4205	64600	3000	900	000	Purchased Services	$ 8,189	$ 2,851	$ 60,603	$ 10,000	$ 1,200	$ (8,800)	-88.00%	
4205	64600	4210	900	000	Fleet Fuel	$ 1,970	$ 1,429	$ 2,574	$ 5,000	$ 3,800	$ (1,200)	-24.00%	
4205	64600	4220	900	000	Fleet Parts	$ 744	$ 1,983	$ 547	$ 5,000	$ 1,500	$ (3,500)	-70.00%	
4205	64600	4230	900	000	Fleet Labor	$ 1,033	$ 1,128	$ 719	$ 15,000	$ 1,500	$ (13,500)	-90.00%	
4205	64600	5200	900	000	Communications	$ -	$ 1,166	$ 2,119	$ 500	$ 500	$ -	0.00%	
4205	64600	5300	900	000	Insurance	$ 1,039	$ -	$ 7,580	$ 5,000	$ 21,500	$ 16,500	330.00%	Crime/cyber insurance
4205	64600	5500	900	000	Travel	$ 636	$ 173	$ -	$ 2,500	$ 750	$ (1,750)	-70.00%	
4205	64600	5510	900	000	Mileage (local only)						$ -	0.00%	
4205	64600	5800	900	000	Miscellaneous	$ -	$ -	$ -	$ 18,000		$ (18,000)	-100.00%	
4205	64600	6000	900	000	Materials & Supplies	$ 1,048	$ 3,833	$ 9,444	$ 15,408	$ 5,000	$ (10,408)	-67.55%	
4205	64600	6025	900	000	Computer Supplies	$ -	$ -	$ -	$ 250	$ 300	$ 50	20.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	64600	6040	900	000	Computer Software						$ -	0.00%	
4205	64600	6050	900	000	Computer Hardware	$ -	$ -	$ 990	$ -		$ -	0.00%	
					Subtotal	$ 14,660	$ 12,564	$ 84,576	$ 76,658	$ 36,050	$ (40,608)	-52.97%	
					TOTAL	***$ 14,660***	***$ 12,564***	***$ 84,576***	***$ 77,055***	***$ 36,447***	**$ (40,608)**	**-52.70%**	
					FACILITIES TOTAL	***$ 4,869,789***	***$ 5,258,344***	***$ 4,068,111***	***$ 5,821,770***	***$ 5,997,013***	***$ 175,243***	**3.01%**	
TECHNOLOGY - ADMINSTRATIVE													
Salaries													
4205	68301	1110	900	000	Administrative	$ 133,474	$ 135,033	$ 134,724	$ 134,003	$ 147,737	$ 13,734	10.25%	
4205	68301	1130	900	000	Other Professional	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	68301	1150	900	000	Clerical	$ 44,738	$ 45,598	$ 45,498	$ 45,255	$ 63,000	$ 17,745	39.21%	
4205	68301	1660	900	000	Bonus	$ -	$ -	$ 2,949	$ -		$ -	0.00%	
4205	68301	1800	900	000	Payouts	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 178,213	$ 180,631	$ 183,171	$ 179,258	$ 210,737	$ 31,479	17.56%	
Benefits													
4205	68301	2100	900	000	FICA	$ 13,216	$ 13,288	$ 13,720	$ 13,715	$ 16,121	$ 2,406	17.55%	7.65%
4205	68301	2210	900	000	VRS - Plan 1 & 2	$ 27,973	$ 28,391	$ 29,966	$ 20,831	$ 35,024	$ 14,193	68.14%	16.62%
4205	68301	2220	900	000	VRS - Hybrid Plan	$ -	$ -	$ -	$ 8,963	$ -	$ (8,963)	-100.00%	0
4205	68301	2212	900	000	VRS - Retiree Health Ins	$ 2,141	$ 2,170	$ 2,182	$ 2,170	$ 2,550	$ 380	17.51%	1.21%
4205	68301	2310	900	000	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 22,072	$ 538	2.50%	11036 per employee
4205	68301	2400	900	000	Group Life Insurance	$ 2,337	$ 2,369	$ 2,416	$ 2,761	$ 3,091	$ 330	11.95%	1.54%
4205	68301	2510	900	000	Disability Ins	$ -	$ -	$ -	$ 72	$ 80	$ 8	11.11%	0.04%
4205	68301	2720	900	000	Workers Comp.	$ 468	$ 457	$ 475	$ 503	$ 590	$ 87	17.31%	0.28%
					Subtotal	$ 65,215	$ 66,510	$ 69,388	$ 70,549	$ 79,529	$ 8,980	12.73%	
Other Expenditures													
4205	68301	3000	900	000	Purchased Services	$ 22,436	$ 26,018	$ 33,114	$ 13,000	$ 33,600	$ 20,600	158.46%	
4205	68301	3160	900	000	Professional Services Other	$ -	$ -	$ 5,400	$ -	$ 1,300	$ 1,300	100.00%	
4205	68301	3500	900	000	Printing & Binding						$ -	0.00%	
4205	68301	3520	900	000	Organizational Memberships						$ -	0.00%	
4205	68301	5200	900	000	Communications	$ 504	$ 100,363	$ 1,320	$ -		$ -	0.00%	
4205	68301	5401	900	000	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	68301	5500	900	000	Travel	$ 3,931	$ 981	$ -	$ 500	$ 3,500	$ 3,000	600.00%	
4205	68301	5510	900	000	Mileage (local only)						$ -	0.00%	
4205	68301	5800	900	000	Miscellaneous	$ 4,315	$ 2,715	$ 865	$ 4,220		$ (4,220)	-100.00%	
4205	68301	6000	900	000	Materials & Supplies	$ 3,797	$ 1,193	$ 6,683	$ 3,542	$ 1,000	$ (2,542)	-71.77%	
4205	68301	6002	900	000	Food Supplies						$ -	0.00%	
4205	68301	6012	900	000	Books & Subscriptions					$ 2,500	$ 2,500	100.00%	
4205	68301	6025	900	000	Computer Supplies	$ 1,491	$ 3,399	$ 165	$ 1,000	$ 7,000	$ 6,000	600.00%	
4205	68301	6040	900	000	Software/Online Content	$ 6,027	$ 4,788	$ 5,337	$ 2,000	$ 32,320	$ 30,320	1516.00%	K-12 Insight Software
4205	68301	6050	900	000	Computer Hardware	$ 2,555	$ 34,205	$ 538	$ -		$ -	0.00%	
					Subtotal	$ 45,058	$ 173,661	$ 53,422	$ 24,262	$ 81,220	$ 56,958	234.76%	
					Total	***$ 288,486***	***$ 420,802***	***$ 305,981***	***$ 274,069***	***$ 371,486***	**$ 97,417**	**35.54%**	
TECHNOLOGY - CLASSROOM INSTRUCTION													
Salaries													
4205	68101	1110	900	000	Administrative	$ 162,642	$ 73,561	$ 73,393	$ 73,001	$ 80,483	$ 7,482	10.25%	
4205	68101	1120	900	000	Instructional	$ 1,166,753	$ 1,243,174	$ 1,194,901	$ 1,228,999	$ 1,422,114	$ 193,115	15.71%	
4205	68101	1660	900	000	Bonus	$ 697	$ 697	$ 26,904	$ -		$ -	0.00%	
4205	68101	1800	900	000	Payouts	$ 15,134	$ 445	$ -	$ -		$ -	0.00%	
					Subtotal	$ 1,345,226	$ 1,317,876	$ 1,295,198	$ 1,302,000	$ 1,502,597	$ 200,597	15.41%	
Benefits													
4205	68101	2100	900	000	FICA	$ 99,598	$ 97,464	$ 96,528	$ 99,611	$ 114,949	$ 15,338	15.40%	7.65%
4205	68101	2210	900	000	VRS - Plan 1 & 2	$ 201,991	$ 196,380	$ 192,461	$ 151,302	$ 249,732	$ 98,430	65.06%	16.62%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	68101	2220	900	000	VRS - Hybrid Plan	$ 8,121	$ 7,312	$ 16,276	$ 65,100	$ -	$ (65,100)	-100.00%	0
4205	68101	2212	900	000	VRS - Retiree Health Ins	$ 16,040	$ 15,626	$ 15,197	$ 15,765	$ 18,181	$ 2,416	15.33%	1.21%
4205	68101	2310	900	000	HMP	$ 190,800	$ 198,360	$ 195,966	$ 215,340	$ 176,576	$ (38,764)	-18.00%	11036 per employee
4205	68101	2400	900	000	Group Life Insurance	$ 17,511	$ 17,062	$ 16,829	$ 20,062	$ 23,140	$ 3,078	15.34%	1.54%
4205	68101	2510	900	000	Disability Ins	$ 120	$ 111	$ 233	$ 520	$ 601	$ 81	15.58%	0.04%
4205	68101	2720	900	000	Workers Comp.	$ 3,458	$ 4,590	$ 5,052	$ 3,656	$ 4,207	$ 551	15.08%	0.28%
					Subtotal	$ 537,638	$ 536,906	$ 538,541	$ 571,356	$ 587,386	$ 16,030	2.81%	
Other Expenditures													
4205	68101	3000	900	000	Purchased Services	$ -	$ 1,355	$ -	$ -		$ -	0.00%	
4205	68101	3500	900	000	Printing & Binding						$ -	0.00%	
4205	68101	3520	900	000	Organizational Memberships						$ -	0.00%	
4205	68101	5500	900	000	Travel	$ -	$ 1,638	$ -	$ -		$ -	0.00%	
4205	68101	5510	900	000	Mileae (local only)						$ -	0.00%	
4205	68101	5800	900	000	Miscellaneous			$ 49			$ -	0.00%	
4205	68101	6000	900	000	Materials & Supplies	$ -	$ 39	$ 552	$ 10,000		$ (10,000)	-100.00%	
4205	68101	6002	900	000	Food Supplies						$ -	0.00%	
4205	68101	6012	900	000	Books & Subscriptions					$ 3,150	$ 3,150	100.00%	
4205	68101	6025	900	000	Computer Supplies	$ 1,485	$ 1,738	$ 3,073	$ -	$ 3,000	$ 3,000	100.00%	
4205	68101	6040	900	000	Software/Online Content	$ 270	$ 159,097	$ 137,297	$ -	$ 170,000	$ 170,000	100.00%	Powerschool (inc of 35000)
4205	68101	6050	900	000	Computer Hardware	$ 15,020	$ 632	$ 260	$ 103,000	$ 40,000	$ (63,000)	-61.17%	
					Subtotal	$ 16,775	$ 164,498	$ 141,231	$ 113,000	$ 216,150	$ 103,150	91.28%	
					Total	***$ 1,899,639***	***$ 2,019,280***	***$ 1,974,970***	***$ 1,986,356***	***$ 2,306,133***	**$ 319,777**	**16.10%**	

TECHNOLOGY - TECHNICAL SUPPORT

Salaries													
4205	68201	1110	900	000	Administrative	$ 96,658	$ 97,923	$ 97,699	$ 97,176	$ 107,136	$ 9,960	10.25%	
4205	68201	1141	900	000	Technical Support	$ 551,156	$ 578,115	$ 570,398	$ 572,092	$ 613,861	$ 41,769	7.30%	
4205	68201	1660	900	000	Bonus	$ 619	$ 619	$ 14,327	$ -		$ -	0.00%	
4205	68201	1800	900	000	Payouts	$ -	$ 11,225	$ -	$ -		$ -	0.00%	
					Subtotal	$ 648,433	$ 687,882	$ 682,423	$ 669,268	$ 720,997	$ 51,729	7.73%	
Benefits													
4205	68201	2100	900	000	FICA	$ 48,128	$ 50,965	$ 50,737	$ 51,204	$ 55,156	$ 3,952	7.72%	7.65%
4205	68201	2210	900	000	VRS - Plan 1 & 2	$ 59,767	$ 58,441	$ 54,241	$ 77,775	$ 119,830	$ 42,055	54.07%	16.62%
4205	68201	2220	900	000	VRS - Hybrid Plan	$ 41,923	$ 47,766	$ 56,475	$ 33,463	$ -	$ (33,463)	-100.00%	0
4205	68201	2212	900	000	VRS - Retiree Health Ins	$ 7,783	$ 8,116	$ 8,060	$ 8,104	$ 8,724	$ 620	7.65%	1.21%
4205	68201	2310	900	000	HMP	$ 114,480	$ 119,016	$ 123,768	$ 129,204	$ 110,360	$ (18,844)	-14.58%	11036 per employee
4205	68201	2400	900	000	Group Life Insurance	$ 8,496	$ 8,864	$ 8,927	$ 10,313	$ 11,103	$ 790	7.66%	1.54%
4205	68201	2510	900	000	Disability Ins	$ 720	$ 723	$ 808	$ 266	$ 288	$ 22	8.42%	0.04%
4205	68201	2720	900	000	Workers Comp.	$ 1,691	$ 11,489	$ 14,567	$ 3,637	$ 2,019	$ (1,618)	-44.49%	0.28%
					Subtotal	$ 282,987	$ 305,379	$ 317,584	$ 313,966	$ 307,481	$ (6,485)	-2.07%	
Other Expenditures													
4205	68201	3000	900	000	Purchased Services	$ 94,666	$ 75,842	$ 85,745	$ 83,800	$ 16,400	$ (67,400)	-80.43%	
4205	68201	4210	900	000	Fleet Fuel	$ 1,473	$ 974	$ 553	$ 2,575	$ 1,500	$ (1,075)	-41.75%	
4205	68201	4220	900	000	Fleet Parts	$ 210	$ 797	$ 1,070	$ 2,060	$ 1,200	$ (860)	-41.75%	
4205	68201	4230	900	000	Fleet Labor	$ 1,147	$ 1,087	$ 1,286	$ -	$ 1,200	$ 1,200	100.00%	
4205	68201	5200	900	000	Communications	$ 250,316	$ 230,343	$ 236,514	$ 292,821	$ 290,000	$ (2,821)	-0.96%	
4205	68201	5400	900	000	Leases & Rentals-Copiers	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	68201	5401	900	000	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4205	68201	5500	900	000	Travel	$ 3,204	$ 2,289	$ 2,062	$ 1,700	$ 3,200	$ 1,500	88.24%	
4205	68201	5001	900	000	Telecommunications-Internet						$ -	0.00%	
4205	68201	5510	900	000	Mileage (local only)					$ 1,800	$ 1,800	100.00%	
4205	68201	6000	900	000	Materials & Supplies	$ 611	$ 2,246	$ 1,888	$ -	$ 1,000	$ 1,000	100.00%	
4205	68201	6025	900	000	Computer Supplies	$ 18,738	$ 7,159	$ 7,180	$ -	$ 20,000	$ 20,000	100.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY2023 Adopted	Amount Changed	% Change	Comments
4205	68201	6040	900	000	Software/Online Content	$ 107,055	$ 134,800	$ 123,851	$ 25,000	$ 131,580	$ 106,580	426.32%	Moved Software back to Grants (189000)
4205	68201	6050	900	000	Computer Hardware	$ 2,529	$ 4,962	$ 977	$ 75,600	$ 5,000	$ (70,600)	-93.39%	
4205	68201	6060	900	000	Non-Capitalized Infrastructure	$ -	$ -	$ -	$ 900		$ (900)	-100.00%	
4205	68201	8110	900	000	Capital Outlay-Replacement	$ -	$ -	$ -	$ 60,000	$ 60,000	$ -	0.00%	
4205	68201	8201	900	000	Capital Outlay-Machinery & Equipment A	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 479,949	$ 460,499	$ 461,126	$ 544,456	$ 532,880	$ (11,576)	-2.13%	
					Total	***$ 1,411,369***	***$ 1,453,760***	***$ 1,461,133***	***$ 1,527,690***	***$ 1,561,358***	**$ 33,668**	**2.20%**	

TECHNOLOGY - TECHNICAL DEVELOPMENT

Salaries											$ -		
4205	68202	1110	900	000	Administrative	$ 98,172	$ 99,421	$ 99,193	$ 98,663	$ 108,775	$ 10,112	10.25%	
4205	68202	1141	900	000	Technical Support	$ 115,838	$ 117,750	$ 117,663	$ 116,852	$ 135,060	$ 18,208	15.58%	
4205	68202	1660	900	000	Bonus	$ -	$ -	$ 4,184	$ -		$ -	0.00%	
4205	68202	1800	900	000	Payouts	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 214,010	$ 217,171	$ 221,041	$ 215,515	$ 243,835	$ 28,320	13.14%	
Benefits													
4205	68202	2100	900	000	FICA	$ 20,564	$ 20,804	$ 16,534	$ 16,488	$ 18,653	$ 2,165	13.13%	7.65%
4205	68202	2210	900	000	VRS - Plan 1 & 2	$ 33,573	$ 34,133	$ 36,060	$ 25,044	$ 40,525	$ 15,481	61.82%	16.62%
4205	68202	2220	900	000	VRS - Hybrid Plan	$ -	$ -	$ -	$ 10,776	$ -	$ (10,776)	-100.00%	0
4205	68202	2212	900	000	VRS - Retiree Health Ins	$ 2,569	$ 2,608	$ 2,625	$ 2,609	$ 2,950	$ 341	13.09%	1.21%
4205	68202	2310	900	000	HMP	$ 28,620	$ 29,754	$ 30,942	$ 32,301	$ 33,108	$ 807	2.50%	11036 per employee
4205	68202	2400	900	000	Group Life Insurance	$ 2,805	$ 2,849	$ 2,907	$ 3,320	$ 3,755	$ 435	13.10%	1.54%
4205	68202	2510	900	000	Disability Ins	$ -	$ -	$ -	$ 86	$ 98	$ 12	13.41%	0.04%
4205	68202	2720	900	000	Workers Comp.	$ 560	$ 1,644	$ 2,085	$ 606	$ 683	$ 77	12.66%	0.28%
					Subtotal	$ 88,691	$ 91,791	$ 91,154	$ 91,230	$ 99,772	$ 8,542	9.36%	
Other Expenditures													
4205	68202	3000	900	000	Purchased Services	$ 336	$ 225	$ -	$ 60,300	$ 500	$ (59,800)	-99.17%	
4205	68202	5500	900	000	Travel	$ 655	$ -	$ -	$ 500	$ 500	$ -	0.00%	
4205	68202	5510	900	000	Mileage (local only)						$ -	0.00%	
4205	68202	6040	900	000	Software/Online Content	$ 111,041	$ 114,969	$ 118,324	$ 54,450	$ 128,000	$ 73,550	135.08%	Infinite Campus
4205	68202	6050	900	000	Computer Hardware	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 112,032	$ 115,194	$ 118,324	$ 115,250	$ 129,000	$ 13,750	11.93%	
					Total	***$ 414,733***	***$ 424,157***	***$ 430,519***	***$ 421,995***	***$ 472,607***	**$ 50,612**	**11.99%**	

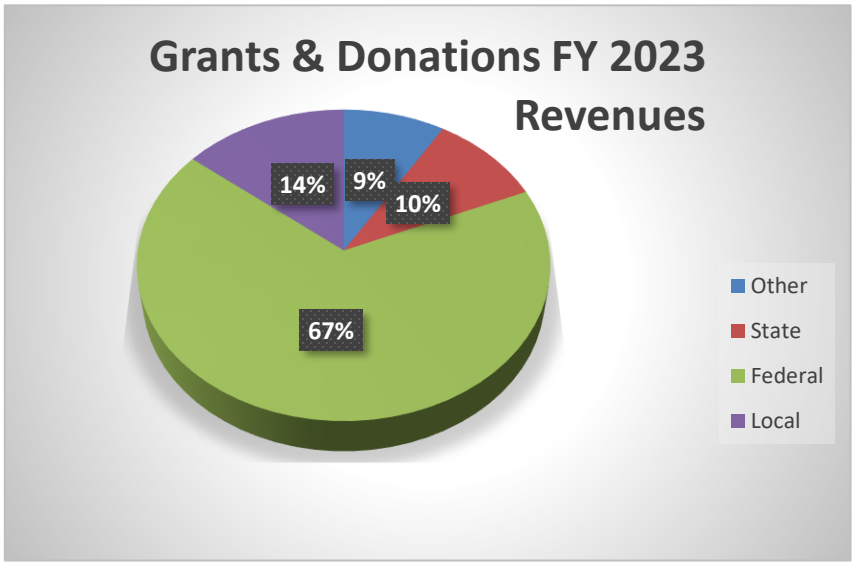
FUND TRANSFERS

Other Expenditures													
4205	67200	9437	900	000	Transfer to OPEB Trust	$ -	$ -	$ -	$ 34,468	$ 684,468	$ 650,000	1885.81%	OPEB for Schools and Dr Jeck
4205	67200	9000	000	000	Transfer to County General Fund	$ 136,069	$ 136,069	$ -	$ -	$ -	$ -	0.00%	
4205	67200	9207	900	000	Transfer to Textbook Fund	$ 267,308	$ 674,226	$ -	$ 638,308	$ 819,588	$ 181,280	28.40%	Required Local Match
4205	67200	9201	900	000	Transfer to Asset Fund	$ 3,223,535	$ 2,918,644	$ 3,782,835	$ 3,471,527	$ 2,320,777	$ (1,150,750)	-33.15%	1. CMP moved from 201 to 205- DELAYED PURCHASE OF BUSES
4205	67200	9203	900	000	Transfer to Grant Fund	$ 617,484	$ 182,109	$ 174,160	$ 174,160	$ 506,440	$ 332,280	190.79%	To offset ROTC Cost-332281 FOR SALARY INCREASES IN GRANT FUND
4205	67200	9208	900	000	Transfer to Nutrition Fund	$ 240,973	$ 632,241	$ -	$ 414,873	$ 257,670	$ (157,203)	-37.89%	Local Cost

						FY 2019 Actual	*FY 2020 Actual*	*FY 2021 Actual*	*FY 2022 Adopted*	*FY2023 Adopted*	*Amount Changed*	*% Change*	*Comments*
4205	67200	9302	900	000	Transfer to Capital Projects Fund			$ 477,151			$ -	0.00%	
					Total	***$ 4,485,369***	***$ 4,543,289***	***$ 4,434,146***	***$ 4,733,336***	***$ 4,588,943***	**$ (144,393)**	**-3.05%**	

Salaries	$ 82,514,189	$ 85,445,902	$ 88,230,303	$ 86,935,077	$ 100,249,647	$ 13,126,741	14.88%
Benefits	$ 36,319,518	$ 37,872,234	$ 37,891,461	$ 40,656,880	$ 40,930,450	$ 2,765,419	7.30%
Purchased Services	$ 2,523,230	$ 2,501,384	$ 2,722,093	$ 3,071,237	$ 3,429,010	$ 349,144	12.83%
Internal Services	$ 1,890,098	$ 1,699,350	$ 1,895,644	$ 1,895,644	$ 1,745,100	$ -	0.00%
Other Charges	$ 5,134,989	$ 4,446,304	$ 5,432,518	$ 5,098,322	$ 4,772,838	$ (334,196)	-6.15%
Materials & Supplies	$ 2,328,268	$ 2,191,499	$ 2,638,017	$ 2,533,573	$ 2,896,436	$ (104,444)	-3.96%
Capital Outlay/Contingency	$ -	$ -	$ 94,728	$ 94,728	$ 75,000	$ -	0.00%
Fund Transfers	$ 4,485,369	$ 4,543,289	$ 4,276,868	$ 4,733,336	$ 4,588,943	$ 456,468	10.67%
Total	**$ 135,195,662**	**$ 138,699,962**	**$ 143,181,632**	**$ 145,018,797**	**$ 158,687,424**	**$ 16,259,133**	**11.36%**

Fund 203 – Grants & Donations
Revenue Summary



The school's Grant & Donation budget is comprised of four major revenue sources: transfers from Fund 205 (the FCPS main fund), federal, state, and other local revenue. Established in the 2020 budget year the fund will help with the required ESSA reporting. All donations as well as local, state, and federal grants are reported through the fund.

Local Revenue (824 thousand) Our largest grant is the FRESH grant provided by the Path Foundation. This grant provides education in physical activity, healthy eating choices, and gardening through their collaboration with the food nutrition department, schools clubs, and classroom training. In FY 22 new curriculum program for Pharmacy Technology was offered funded by Laurel Ridge Community College. Other local grants include grants for new teachers, curriculum development, camps, equity, and mental health.

State Revenue ($570,000 thousand)
Each year the Commonwealth of Virginia Department of Education supports the SOL testing by providing technology funding for new computers, high-speed internet access, and software for students. The grant funds are provided based on the number of schools, and rewarded each spring. Once funds are expended, we apply for and receive a reimbursement.

Federal Revenue (3.9 million)
Federal aid for elementary and secondary education is appropriated by the U.S. Congress and distributed by the U.S. Department of Education. Federal funds are largely directed to categorical programs such as Education for the Economically Disadvantaged (Title I) and Education for the Individuals with Disabilities (Title VI-B). Based upon predetermined funding levels, these monies are received on a cost-reimbursement basis. It is important to note that actual funding from the federal government will be dependent on the current leadership and approval by the legislative branch of government. The JROTC Grant is only partially funded with federal government funds. To cover the two teachers and supplies, local funds are required to supplement. A transfer of $174,160 plus the anticipated $73,000 will completely fund the program.

FUND 203 - Grants and Donations

					FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
FAUQUIER COUNTY PUBLIC SCHOOLS' REVENUES - Grants and Donations												
LOCAL REVENUE												
3203	189903	0001		Local Donations	$ 2,326	$ 6,242	$ 54,650	$ -	$ 54,650	$ (54,650)	-100.00%	
3203	189903	0002		Summer Feeding	$ -	$ 9,525	$ 15,163	$ -		$ (15,163)	-100.00%	
3203	189903	0003		Health - Wellness Donation	$ -	$ 345	$ 86	$ -		$ (86)	-100.00%	
3203	189903	0004		Central Office - Social Committee	$ -	$ -	$ -	$ -		$ -	0.00%	
3203	189913	0012		Star Talk Local	$ 1,608	$ 2,150	$ -	$ -		$ -	0.00%	
3203	189915	0010		Mental Health Association Grant	$ 10,600	$ 15,915	$ -	$ -		$ -	0.00%	
3203	189915	0020		Path Foundation - 100K - Covid	$ -	$ -	$ 110,000	$ -		$ (110,000)	-100.00%	
3203	189915	0030	LocalG	Local Grants	$ 51,897	$ (19,277)	$ 29,630	$ 600,000		$ 570,370	1925.0%	Anticipated grants
3203	189915	0031	FRESH	FRESH Grant	$ 876,948	$ 830,967	$ 758,235	$ 700,000	$ 700,000	$ (58,235)	-7.7%	PATH Foundation Initiative (062222)
3203	189915	0032		BOB the Bus	$ 2,587	$ 18,438	$ 12,357	$ -		$ (12,357)	-100.00%	
3203	189915	0033		VA Early Childhood Foundation Grant	$ 145,647	$ -	$ -	$ -		$ -	0.00%	Program - 810
3203	189915	0034		LAMP Grant	$ 3,310	$ -	$ -	$ -		$ -	0.00%	
3203	189915	0035		Apple CU - HR New Teacher Grant	$ 27,110	$ 21,479	$ 3,648	$ -		$ (3,648)	-100.00%	
3203	189915	0036		FCPS-Equity Focus	$ 59,157	$ 38,944	$ 23,286	$ -		$ (23,286)	-100.00%	
3203	189915	0037		Eyes on Wildlife Grant	$ 4,760	$ -	$ -	$ -		$ -	0.00%	
3203	189915	0038		Pre-School Birth-Five Pilot	$ 7,324	$ 50,848	$ -	$ -		$ -	0.00%	
3203	189915	0039		Innovation Grant	$ 5,106	$ 125	$ 1,744	$ -		$ (1,744)	-100.00%	
3203	189915	0040		No Kid Hungry Grant	$ -	$ -	$ 50,560	$ -		$ (50,560)	-100.00%	
3203	189915	0041	PHAR	Pharmacy Tech - LFCC - Grant	$ -	$ -	$ -	$ 141,192	$ 69,597	$ 141,192	100.00%	
				Subtotal	$ -	$ -	$ 1,059,360	$ 1,441,192	$ 824,247	$ 381,832	36.0%	
			Local	**Total Local**	$ 1,198,381	$ 975,700	$ 1,059,360	$ 1,441,192	$ 824,247	$ 381,832	36.0%	
STATE REVENUE												
3203	242000	0034		Technology	$ 623,884	$ 103,633	$ 1,031,183	$ 570,000	$ 570,000	$ (461,183)	-44.7%	
3203	242000	0036		Innovation HSPI Grant	$ -	$ 41,458	$ 30,886	$ -		$ (30,886)	-100.00%	
3203	242000	0055		Nutrition Equipment Grant	$ -	$ -	$ 11,040	$ -		$ (11,040)	-100.00%	
				Subtotal	$ -	$ -	$ 1,073,109	$ 570,000	$ 570,000	$ (503,109)	-46.9%	
			State	**Total State**	$ 623,884	$ 145,091	$ 1,073,109	$ 570,000	$ 570,000	$ (503,109)	-46.9%	
FEDERAL REVENUE												
3203	332000	0090	FEDG	Miscellaneous Federal Revenue	$ -	$ -	$ -	$ 200,000		$ 200,000	100.00%	Anticipated grants
3203	332000	0001	Cares!	CARES Act Funds - 1	$ -	$ 3,724	$ 660,024	$ -		$ (660,024)	-100.00%	CARES Act Funding
3203	332000	0004	Cares2	CARES Act Funds - 2	$ -	$ -	$ 280,636	$ -		$ (280,636)	-100.00%	CARES Act Funding
3203	332000	0005	Cares3	CARES Act Funds - 3 - CRF	$ -	$ -	$ 1,914,850	$ -		$ (1,914,850)	-100.00%	CARES Act Funding
		0006		Cares Act Funds-4-ESSRRII			$ 188,513					
		0022		Cares-ESSR II			$ 666,619					
3203	332000	0024	Perkins	Carl Perkins Grant-Vocational Ed.	$ 113,133	$ 121,258	$ 102,180	$ 113,000	$ 117,883	$ 10,820	10.6%	
3203	332000	0036	PRE-K	Pre-School Incentive	$ 57,244	$ 58,633	$ 59,801	$ 58,000		$ (1,801)	-3.0%	
3203	332000	0038	ROTC	ROTC Grant	$ 72,389	$ 70,105	$ 78,425	$ 73,000	$ 78,000	$ (5,425)	-6.9%	
3203	332000	0062	Star	Star Talk Grant	$ 87,561	$ 81,734	$ 114	$ 90,000		$ 89,886	78847.4%	Second Language
3203	332000	0002	T1	Title I	$ 883,451	$ 911,886	$ 829,534	$ 820,000	$ 890,407	$ (9,534)	-1.1%	Improving Basic Programs
3203	332000	0039	T2	Title II, Part A	$ 189,821	$ 236,834	$ 199,443	$ 196,453	$ 196,453	$ (2,990)	-1.5%	Improving Teacher Quality
3203	332000	0029	T3	Title III, Part A	$ 95,052	$ 65,976	$ 48,820	$ 76,000	$ 81,068	$ 27,180	55.7%	Limited English Proficient
3203	332000	0003	T4	Title IV, Student Supp. & Enrichment	$ 50,748	$ 24,966	$ 43,926	$ 63,000	$ 59,612	$ 19,074	43.4%	21st Century Schools
3203	332000	0019	T6B	Title VI-B	$ 2,710,222	$ 2,672,010	$ 2,911,819	$ 2,300,000	$ 2,419,069	$ (611,819)	-21.0%	Special Education
3203	332000	0060	T6Bspecial	Title VI-B - Special Funds	$ 6,518	$ 5,022	$ -	$ -	$ 59,423	$ -	0.00%	
3203	332000	0065	Proj	Project Aware	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
			FR	**Total Federal**	$ 4,266,139	$ 4,252,148	$ 7,984,703	$ 3,989,453	$ 3,901,915	$ (3,140,118)	-50.0%	

TRANSFERS													
3203	415000	0205	ROTC	Transfer from School Fund 205	$ -	$ -	$ 174,160	$ 174,160	$ 506,440			
			TR	**Total Transfer**	$ -	$ -	$ 174,160	$ 174,160	$ 506,440	$ -	0.0%	
			Total Gr	**Total Grant & Donation Revenue**	**$ 6,088,403**	**$ 5,372,939**	**$ 10,291,331**	**$ 6,174,805**	**$ 5,802,602**	**$ (3,261,395)**	**-40.0%**	

FUND 203 - Grants and Donations

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
INSTRUCTION													
Other Expenditures													
4203	61100	3000	200	100	Purchased Services	$ 30,000	$ -	$ -	$ -		$ -	0.00%	
4203	61100	5800	200	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	Split between Federal and Local
					Subtotal	$ 30,000	$ -	$ -	$ -		$ -	0.00%	
					Total	**$ 30,000**	**$ -**	**$ -**	**$ -**		**$ -**	**0.00%**	
JROTC													
Salaries													
4203	61100	1120	300	320	Instructional	$ 165,764	$ 167,201	$ 166,956	$ 166,388	$ 191,282	$ 24,894	14.96%	
4203	61100	1660	300	320	Bonus			$ 387	$ -	$ -	$ -	-100.00%	
					Subtotal	$ 165,764	$ 167,201	$ 167,343	$ 166,388	$ 191,282	$ 24,894	14.96%	
Benefits													
4203	61100	2100	300	320	FICA	$ 12,885	$ 12,995	$ 13,004	$ 12,730	$ 14,633	$ 1,903	14.95%	7.65%
4203	61100	2210	300	320	VRS - Plan 1 & 2	$ 16,621	$ 16,768	$ 17,698	$ 27,654	$ 31,791	$ 4,137	14.96%	16.62%
4203	61100	2220	300	320	VRS - Hybrid Plan	$ 9,398	$ 9,489	$ 10,058	$ -		$ -	-100.00%	5.00%
4203	61100	2212	300	320	VRS - Retiree Health Ins	$ 1,991	$ 2,008	$ 2,021	$ 2,015	$ 2,315	$ 300	14.89%	1.21%
4203	61100	2310	300	320	HMP	$ 19,080	$ 19,836	$ 20,628	$ 21,534	$ 11,036	$ (10,498)	-48.75%	$10,767 per FT employee
4203	61100	2400	300	320	Group Life Insurance	$ 2,174	$ 2,192	$ 2,238	$ 2,563	$ 2,946	$ 383	14.94%	1.54%
4203	61100	2510	300	320	Disability Ins - Hybrid Plan	$ 160	$ 144	$ 144	$ 66	$ 77	$ 11	16.67%	0.27%
4203	61100	2720	300	320	Workers Comp.	$ 2,771	$ 2,836	$ 2,761	$ 467	$ 536	$ 69	14.78%	0.28%
					Subtotal	$ 65,079	$ 66,268	$ 68,552	$ 67,029	$ 63,334	$ (3,695)	-5.51%	
Other Expenditures													
4203	61100	3000	300	320	Purchased Services	$ 2,842	$ 81	$ 745	$ -		$ -	-100.00%	
4203	61100	5200	300	320	Communications	$ 42	$ -	$ -	$ -		$ -	0.00%	Revenue 332000-0038
4203	61100	5500	300	320	Travel	$ 841	$ -	$ -	$ -		$ -	0.00%	Revenue 415000-0205
4203	61100	6000	300	320	Materials & Supplies	$ 5,286	$ 4,948	$ 13,340	$ 13,743	$ 18,656	$ 4,913	35.75%	
4203	61100	6025	300	320	Computer Supplies	$ 196	$ 564	$ 288	$ -		$ -	-100.00%	
4203	61100	6050	300	320	Technology Hard/Software	$ -	$ -	$ 200	$ -		$ -	-100.00%	
					Subtotal	$ 9,207	$ 5,593	$ 14,573	$ 13,743	$ 18,656	$ 4,913	35.75%	
					Total	***$ 240,050***	***$ 239,062***	***$ 250,467***	***$ 247,160***	***$ 273,272***	$ 26,112	10.56%	*Partial Revenue match*
PHARMACY TECH - LFCC - GRANT													
Salaries													
4203	61100	1120	300	321	Instructional	$ -	$ -	$ -	$ 50,000	$ 51,750	$ 1,750	100.00%	
					Subtotal	$ -	$ -	$ -	$ 50,000	$ 51,750	$ 1,750	100.00%	
Benefits													
4203	61100	2100	300	321	FICA	$ -	$ -	$ -	$ 3,825	$ 3,959	$ 134	100.00%	7.65%
4203	61100	2210	300	321	VRS - Plan 1 & 2	$ -	$ -	$ -	$ 8,310	$ 8,601	$ 291	100.00%	16.62%
4203	61100	2220	300	321	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -	0.00%	5.00%
4203	61100	2212	300	321	VRS - Retiree Health Ins	$ -	$ -	$ -	$ 605	$ 626	$ 21	100.00%	1.21%
4203	61100	2310	300	321	HMP	$ -	$ -	$ 10,767	$ 10,767	$ 11,036	$ 269	2.50%	$10,767 per FT employee
4203	61100	2400	300	321	Group Life Insurance	$ -	$ -	$ -	$ 770	$ 797	$ 27	100.00%	1.54%
4203	61100	2510	300	321	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ 20	$ 21	$ 1	100.00%	0.27%
4203	61100	2720	300	321	Workers Comp.	$ -	$ -	$ -	$ 140	$ 145	$ 5	100.00%	0.28%
					Subtotal	$ -	$ -	$ 10,767	$ 24,437	$ 25,185	$ 748	3.06%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
Other Expenditures													
4203	61100	3000	300	321	Purchased Services	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61100	5200	300	321	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61100	5500	300	321	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	Revenue 189915-0041
4203	61100	6000	300	321	Materials & Supplies	$ -	$ -	$ -	$ 66,755		$ (66,755)	100.00%	
4203	61100	6025	300	321	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61100	6050	300	321	Technology Hard/Software	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ -	$ 66,755		$ (66,755)	100.00%	
					Total	***$ -***	***$ -***	***$ 10,767***	***$ 141,192***	***$ 76,935***	$ (64,257)	-45.51%	*Partial Revenue match*
Other Expenditures													
4203	61100	6000	300	250	Materials & Supplies	$ -	$ -	$ 600			$ -		
					Total	***$ -***	***$ -***	***$ 600***			$ -		
Other Expenditures													
4203	61100	6000	300	305	Materials & Supplies	$ -	$ -	$ 2,931			$ -		
					Total	***$ -***	***$ -***	***$ 2,931***			$ -		
Other Expenditures													
4203	61100	3000	300	306	Purchased Services	$ -	$ -	$ 2,500			$ -		
4203	61100	6000	300	306	Materials & Supplies	$ -	$ -	$ 415			$ -		
					Total	***$ -***	***$ -***	***$ 2,915***			$ -		
Other Expenditures													
4203	61100	3000	300	308	Purchased Services	$ -	$ -	$ 2,500			$ -		
4203	61100	6000	300	308	Materials & Supplies	$ -	$ -	$ 568			$ -		
					Total	***$ -***	***$ -***	***$ 3,068***			$ -		
L.A.M.P. - PIERCE GRANT													
Salaries					***Grant has Expired***								
4203	61100	1120	200	630	Instructional	$ 2,880	$ -	$ -	$ -		$ -		
4203	61100	1151	200	630	Instructional Assistant	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ 2,880	$ -	$ -	$ -		$ -		
Benefits											$ -		
4203	61100	2100	200	630	FICA	$ 214	$ -	$ -	$ -		$ -		7.65%
4203	61100	2720	200	630	Workers Comp.	$ 7	$ -	$ -	$ -		$ -		0.28%
					Subtotal	$ 222	$ -	$ -	$ -		$ -		
Other Expenditures											$ -		
4203	61100	6000	200	630	Materials & Supplies	$ 209	$ -	$ -	$ -		$ -		
					Subtotal	$ 209	$ -	$ -	$ -		$ -		
					Total	***$ 3,310***	***$ -***	***$ -***	***$ -***		$ -		*Revenue match*
MY FIRST BOOK CLUB													
Other Expenditures													
4203	61100	3000	900	803	Purchased Services	$ -	$ -	$ -	$ -		$ -		
4203	61100	5401	900	803	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -		

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
4203	61100	6000	900	803	Materials & Supplies	$ -	$ 1,277	$ 586	$ -		$ -		
					Subtotal	$ -	$ 1,277	$ -	$ -		$ -		
					Total	***$ -***	***$ 1,277***	***$ 586***	***$ -***		$ -		*Revenue Match*
PRE-SCHOOL-HEADSTART GRANT													
Salaries													
4203	61100	1120	900	804	Instructional	$ 3,363	$ 1,335	$ -	$ -		$ -		
					Subtotal	$ 3,363	$ 1,335	$ -	$ -		$ -		
Benefits						$ -	$ -						
4203	61100	2100	900	804	FICA	$ 257	$ 102	$ -	$ -		$ -		7.65%
4203	61100	2720	900	804	Workers Comp.	$ 9	$ 3	$ -	$ -		$ -		0.28%
					Subtotal	$ 266	$ 105	$ -	$ -		$ -		
Other Expenditures													
4203	61100	3000	900	804	Purchased Services	$ -	$ -	$ -	$ -		$ -		
4203	61100	5401	900	804	Leases & Rentals-Other	$ -	$ -	$ -	$ -		$ -		
4203	61100	6000	900	804	Materials & Supplies	$ 37	$ -	$ -	$ -		$ -		
					Subtotal	$ 37	$ -	$ -	$ -		$ -		
					Total	***$ 3,665***	***$ 1,440***	***$ -***	***$ -***		$ -		*Revenue Match*
PRE-SCHOOL - VA Early Childhood Foundation													
Salaries													
4203	61100	1120	900	807	Instructional	$ 89,405	$ -	$ -	$ -		$ -		
4203	61100	1150	900	807	Clerical	$ 270	$ -	$ -	$ -		$ -		
4203	61100	1151	900	807	Instructional Assistant	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ 89,675	$ -	$ -	$ -		$ -		
Benefits													
4203	61100	2100	900	807	FICA	$ 9,874	$ -	$ -	$ -		$ -		7.65%
4203	61100	2210	900	807	VRS - Plan 1 & 2	$ 6,647	$ -	$ -	$ -		$ -		16.62%
4203	61100	2220	900	807	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		5.00%
4203	61100	2212	900	807	VRS - Retiree Health Ins	$ 508	$ -	$ -	$ -		$ -		1.21%
4203	61100	2310	900	807	HMP	$ 9,918	$ -	$ -	$ -		$ -		$10,767 per FT employee
4203	61100	2400	900	807	Group Life Insurance	$ 555	$ -	$ -	$ -		$ -		1.54%
4203	61100	2510	900	807	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		0.27%
4203	61100	2720	900	807	Workers Comp.	$ 154	$ 0	$ -	$ -		$ -		0.28%
					Subtotal	$ 27,657	$ 0	$ -	$ -		$ -		
Other Expenditures													
4203	61100	3000	900	807	Purchased Services	$ 22,703	$ -	$ -	$ -		$ -		
4203	61100	5500	900	807	Travel	$ 92	$ -	$ -	$ -		$ -		Revenue 189915-0033
4203	61100	6000	900	807	Materials & Supplies	$ 5,106	$ -	$ -	$ -		$ -		
4203	61100	6025	900	807	Computer Supplies	$ 170	$ -	$ -	$ -		$ -		
4203	61100	6050	900	807	Computer Hardware	$ 244	$ -	$ -	$ -		$ -		
					Subtotal	$ 28,315	$ -	$ -	$ -		$ -		
					Total	***$ 145,647***	***$ 0***	***$ -***	***$ -***		$ -		*Revenue match*
PRE-SCHOOL - BOB													
Salaries													
4203	61100	1120	900	809	Instructional	$ 9,713	$ 3,060	$ -	$ -		$ -		
					Subtotal	$ 9,713	$ 3,060	$ -	$ -		$ -		
Benefits													
4203	61100	2100	900	809	FICA	$ 723	$ 234	$ -	$ -		$ -		7.65%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
4203	61100	2720	900	809	Workers Comp.	$ 113	$ (1)	$ -	$ -		$ -		0.28%
					Subtotal	$ 835	$ 233	$ -	$ -		$ -		
Other Expenditures													
4203	61100	3000	900	809	Purchased Services	$ 1,567	$ 969	$ 7,767	$ -		$ -		
4203	61100	4210	900	809	Fleet Fuel	$ 83	$ -	$ -	$ -		$ -		
4203	61100	6000	900	809	Materials & Supplies	$ 4,958	$ 1,696	$ 4,590	$ -		$ -		
4203	61100	6025	900	809	Computer & Supplies	$ -	$ 53	$ -	$ -		$ -		
4203	61100	6050	900	809	Computer Hardware	$ 1,079	$ -	$ -	$ -		$ -		
					Subtotal	$ 7,687	$ 2,718	$ -	$ -		$ -		
					Total	***$ 18,235***	***$ 6,011***	***$ 12,357***	***$ -***		$ -		*Revenue match*
PRE-SCHOOL - Pre-School Dev Grant Birth-Five													
Salaries											$ -		
4203	61100	1120	900	810	Instructional	$ -	$ 31,122	$ 600	$ -		$ -		
					Subtotal	$ -	$ 31,122	$ 600	$ -		$ -		
Benefits											$ -		
4203	61100	2100	900	810	FICA	$ -	$ 3,354	$ 46	$ -		$ -		7.65%
4203	61100	2210	900	810	VRS - Plan 1 & 2	$ -	$ 2,674	$ -	$ -		$ -		16.62%
4203	61100	2220	900	810	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		5.00%
4203	61100	2212	900	810	VRS - Retiree Health Ins	$ -	$ 64	$ -	$ -		$ -		1.21%
4203	61100	2310	900	810	HMP	$ -	$ -	$ -	$ -		$ -		$10,767 per FT employee
4203	61100	2400	900	810	Group Life Insurance	$ -	$ -	$ -	$ -		$ -		1.54%
4203	61100	2510	900	810	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		0.27%
4203	61100	2720	900	810	Workers Comp.	$ -	$ 105	$ 2	$ -		$ -		0.28%
					Subtotal	$ -	$ 6,197	$ 47	$ -		$ -		
Other Expenditures											$ -		
4203	61100	3000	900	810	Purchased Services	$ 6,583	$ 11,880	$ -	$ -		$ -		
4203	61100	4210	900	810	Fleet Fuel	$ -	$ -	$ -	$ -		$ -		
4203	61100	5500	900	810	Travel	$ -	$ 948	$ -	$ -		$ -		
4203	61100	6000	900	810	Materials & Supplies	$ 742	$ 702	$ -	$ -		$ -		
4203	61100	6050	900	810	Computer Hardware	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ 7,324	$ 13,530	$ -	$ -		$ -		
					Total	***$ 7,324***	***$ 50,848***	***$ 647***	***$ -***		$ -		*Revenue match*
								$ 284,338					
TITLE I GRANT - FEDERAL - ELEMENTARY													
Salaries													
4203	61101	1120	200	100	Instructional	$ 74,139	$ 75,871	$ 73,399	$ -	$ -	$ -	-100.00%	
4203	61101	1140	200	100	Technical	$ 12,518	$ -	$ -	$ -		$ -	0.00%	
4203	61101	1150	200	100	Clerical	$ 7,476	$ 5,514	$ -	$ -		$ -	0.00%	
4203	61101	1520	200	100	Substitute	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	1620	200	100	Supplements	$ 319	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 94,453	$ 81,385	$ 73,399	$ -	$ -	$ -	-100.00%	
Benefits													
4203	61101	2100	200	100	FICA	$ 6,840	$ 5,690	$ 5,120	$ -	$ -	$ -	-100.00%	7.65%
4203	61101	2210	200	100	VRS - Plan 1 & 2	$ 16,650	$ 12,446	$ 12,199	$ -		$ -	-100.00%	16.62%
4203	61101	2220	200	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -	0.00%	5.00%
4203	61101	2212	200	100	VRS - Retiree Health Ins	$ 1,274	$ 952	$ 888	$ -		$ -	-100.00%	1.21%
4203	61101	2310	200	100	HMP	$ -	$ -	$ -	$ -		$ -	0.00%	$10,767 per FT employee

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
4203	61101	2400	200	100	Group Life Insurance	$ 1,391	$ 1,040	$ 984	$ -		$ -	-100.00%	1.54%
4203	61101	2510	200	100	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ -		$ -	0.00%	0.27%
4203	61101	2720	200	100	Workers Comp.	$ 246	$ 205	$ 191	$ -	$ -	$ -	-100.00%	0.28%
					Subtotal	$ 26,402	$ 20,333	$ 19,382	$ -	$ -	$ -	-100.00%	
Other Expenditures													
4203	61101	3000	200	100	Purchased Services	$ 17,839	$ 20,722	$ 2,172	$ -		$ -	-100.00%	
4203	61101	3499	200	100	Internal Transportation	$ -	$ 1,341	$ -	$ -	$ 58,291	$ 58,291	0.00%	
4203	61101	5200	200	100	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	Revenue 332000-0002
4203	61101	5500	200	100	Travel	$ 447	$ 40	$ 33	$ -		$ -	-100.00%	
4203	61101	5800	200	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	6000	200	100	Materials & Supplies	$ 25,076	$ 511	$ 4,941	$ 166,847	$ 9,145	$ (157,702)	-94.52%	
4203	61101	6025	200	100	Computer Supplies	$ -	$ 684	$ -	$ -		$ -	0.00%	
4203	61101	6050	200	100	Technology Hard/Software	$ -	$ 849	$ -	$ -		$ -	0.00%	
					Subtotal	$ 43,362	$ 24,148	$ 7,146	$ 166,847	$ 67,437	$ (99,410)	-59.58%	
					Total	***$ 164,217***	***$ 125,866***	***$ 99,927***	***$ 166,847***	***$ 67,437***	**$ (99,410)**	**-59.58%**	*Revenue match*
											$ -		
TITLE I GRANT - FEDERAL - COLEMAN											$ -		
Salaries											$ -		
4203	61101	1120	203	100	Instructional	$ 5,042	$ -	$ -	$ -		$ -		
4203	61101	1150	203	100	Clerical	$ -	$ -	$ -	$ -		$ -		
4203	61101	1520	203	100	Substitute	$ -	$ -	$ -	$ -		$ -		
4203	61101	1620	203	100	Supplements	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ 5,042	$ -	$ -	$ -		$ -		
Benefits													
4203	61101	2100	203	100	FICA	$ 375	$ -	$ -	$ -		$ -		7.65%
4203	61101	2210	203	100	VRS - Plan 1 & 2	$ 949	$ -	$ -	$ -		$ -		16.62%
4203	61101	2220	203	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		5.00%
4203	61101	2212	203	100	VRS - Retiree Health Ins	$ 73	$ -	$ -	$ -		$ -		1.21%
4203	61101	2310	203	100	HMP	$ -	$ -	$ -	$ -		$ -		$10,767 per FT employee
4203	61101	2400	203	100	Group Life Insurance	$ 79	$ -	$ -	$ -		$ -		1.54%
4203	61101	2510	203	100	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		0.27%
4203	61101	2720	203	100	Workers Comp.	$ 13	$ -	$ -	$ -		$ -		0.28%
					Subtotal	$ 1,488	$ -	$ -	$ -		$ -		
Other Expenditures													
4203	61101	3000	203	100	Purchased Services	$ -	$ -	$ -	$ -		$ -		
4203	61101	3499	203	100	Internal Transportation	$ -	$ -	$ -	$ -		$ -		
4203	61101	5200	203	100	Communications	$ -	$ -	$ -	$ -		$ -		Revenue 332000-0002
4203	61101	5500	203	100	Travel	$ -	$ -	$ -	$ -		$ -		
4203	61101	5800	203	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -		
4203	61101	6000	203	100	Materials & Supplies	$ -	$ -	$ -	$ -		$ -		
4203	61101	6025	203	100	Computer Supplies	$ -	$ -	$ -	$ -		$ -		
4203	61101	6050	203	100	Technology Hard/Software	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ -	$ -		$ -		
					Total	***$ 6,530***	***$ -***	***$ -***	***$ -***		$ -		*Revenue match*
TITLE I GRANT - FEDERAL - MILLER													
Salaries													
4203	61101	1120	205	100	Instructional	$ 50,662	$ 61,427	$ 55,267	$ 50,662	$ 65,719	$ 15,057	29.72%	
4203	61101	1150	205	100	Clerical	$ -	$ -	$ -	$ -		$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
4203	61101	1520	205	100	Substitute	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	1620	205	100	Supplements	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 50,662	$ 61,427	$ 55,267	$ 50,662	$ 65,719	$ 15,057	29.72%	
Benefits													
4203	61101	2100	205	100	FICA	$ 3,583	$ 4,380	$ 3,932	$ 3,876	$ 5,028	$ 1,152	29.72%	7.65%
4203	61101	2210	205	100	VRS - Plan 1 & 2	$ -	$ -	$ -	$ 7,944	$ 10,922	$ 2,978	100.00%	16.62%
4203	61101	2220	205	100	VRS - Hybrid Plan	$ 7,944	$ 8,666	$ 9,185	$ -		$ -	-100.00%	5.00%
4203	61101	2212	205	100	VRS - Retiree Health Ins	$ 608	$ 663	$ 669	$ 608	$ 795	$ 187	30.76%	1.21%
4203	61101	2310	205	100	HMP	$ 9,540	$ 9,540	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	$10,767 per FT employee
4203	61101	2400	205	100	Group Life Insurance	$ 664	$ 724	$ 741	$ 664	$ 1,012	$ 348	52.41%	1.54%
4203	61101	2510	205	100	Disability Ins - Hybrid Plan	$ 135	$ 132	$ 132	$ 20	$ 26	$ 6	30.00%	0.27%
4203	61101	2720	205	100	Workers Comp.	$ 131	$ 154	$ 143	$ 132	$ 184	$ 52	39.39%	0.28%
					Subtotal	$ 22,605	$ 24,259	$ 25,116	$ 24,011	$ 29,003	$ 4,992	20.79%	
Other Expenditures													
4203	61101	3000	205	100	Purchased Services	$ 1,750	$ 1,713	$ 334	$ -		$ -	-100.00%	
4203	61101	3499	205	100	Internal Transportation	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	5200	205	100	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	5500	205	100	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	5800	205	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	6000	205	100	Materials & Supplies	$ 881	$ 8,718	$ 178	$ -	$ 11,438	$ 11,438	-100.00%	
4203	61101	6025	205	100	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	6050	205	100	Technology Hard/Software	$ -	$ 3,900	$ -	$ -		$ -	0.00%	
					Subtotal	$ 2,631	$ 14,331	$ 512	$ -	$ 11,438	$ 11,438	-100.00%	
					Total	***$ 75,898***	***$ 100,016***	***$ 80,895***	***$ 74,673***	***$ 106,160***	**$ 31,487**	**42.17%**	*Revenue match*
											$ -		
TITLE I GRANT - FEDERAL - PEARSON											$ -		
Salaries											$ -	0.00%	
4203	61101	1120	207	100	Instructional	$ 60,991	$ 63,127	$ 60,877	$ 52,982	$ 124,431	$ 71,449	134.86%	
4203	61101	1150	207	100	Clerical	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	1520	207	100	Substitute	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	1620	207	100	Supplements	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 60,991	$ 63,127	$ 60,877	$ 52,982	$ 124,431	$ 71,449	134.86%	
Benefits													
4203	61101	2100	207	100	FICA	$ 4,418	$ 4,554	$ 4,409	$ 4,054	$ 9,519	$ 5,465	134.81%	7.65%
4203	61101	2210	207	100	VRS - Plan 1 & 2	$ 8,307	$ 9,428	$ 9,993	$ 8,308	$ 20,680	$ 12,372	148.92%	16.62%
4203	61101	2220	207	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -	0.00%	5.00%
4203	61101	2212	207	100	VRS - Retiree Health Ins	$ 636	$ 722	$ 728	$ 636	$ 1,506	$ 870	136.79%	1.21%
4203	61101	2310	207	100	HMP	$ 9,540	$ 9,540	$ 10,314	$ 10,767	$ 11,036	$ 269	2.50%	$10,767 per FT employee
4203	61101	2400	207	100	Group Life Insurance	$ 694	$ 788	$ 806	$ 695	$ 1,916	$ 1,221	175.68%	1.54%
4203	61101	2510	207	100	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ 21	$ 50	$ 29	100.00%	0.27%
4203	61101	2720	207	100	Workers Comp.	$ 145	$ 159	$ 158	$ 138	$ 348	$ 210	152.17%	0.28%
					Subtotal	$ 23,740	$ 25,190	$ 26,407	$ 24,619	$ 45,055	$ 20,436	83.01%	
Other Expenditures													
4203	61101	3000	207	100	Purchased Services	$ -	$ 75	$ -	$ -		$ -	0.00%	
4203	61101	3499	207	100	Internal Transportation	$ 3,800	$ -	$ -	$ -		$ -	0.00%	
4203	61101	5200	207	100	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	5500	207	100	Travel	$ -	$ 206	$ -	$ -		$ -	0.00%	
4203	61101	5800	207	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
4203	61101	6000	207	100	Materials & Supplies	$ 14,162	$ 354	$ 723	$ -	$ 10,810	$ 10,810	-100.00%	
4203	61101	6025	207	100	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	6050	207	100	Technology Hard/Software	$ -	$ 3,900	$ -	$ -		$ -	0.00%	
					Subtotal	$ 17,963	$ 4,536	$ 723	$ -	$ 10,810	$ 10,810	-100.00%	
					Total	***$ 102,693***	***$ 92,852***	***$ 88,007***	***$ 77,601***	***$ 180,296***	**$ 102,695**	**132.34%**	*Revenue match*
TITLE I GRANT - FEDERAL - PIERCE													
Salaries													
4203	61101	1120	208	100	Instructional	$ 118,433	$ 136,099	$ 126,868	$ 113,927	$ 150,080	$ 36,153	31.73%	#VALUE!
4203	61101	1150	208	100	Clerical	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	1520	208	100	Substitute	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	1620	208	100	Supplements	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	1660	208	100	Bonus			$ 310			$ -	-100.00%	
					Subtotal	$ 118,433	$ 136,099	$ 127,178	$ 113,927	$ 150,080	$ 36,153	31.73%	
Benefits													
4203	61101	2100	208	100	FICA	$ 8,547	$ 9,826	$ 9,188	$ 8,716	$ 11,481	$ 2,765	31.72%	7.65%
4203	61101	2210	208	100	VRS - Plan 1 & 2	$ 17,864	$ 19,893	$ 21,086	$ 17,865	$ 24,943	$ 7,078	39.62%	16.62%
4203	61101	2220	208	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -	0.00%	5.00%
4203	61101	2212	208	100	VRS - Retiree Health Ins	$ 1,367	$ 1,522	$ 1,535	$ 1,368	$ 1,816	$ 448	32.75%	1.21%
4203	61101	2310	208	100	HMP	$ 19,080	$ 19,080	$ 20,628	$ 21,534	$ 11,036	$ (10,498)	-48.75%	$10,767 per FT employee
4203	61101	2400	208	100	Group Life Insurance	$ 1,492	$ 1,662	$ 1,700	$ 1,493	$ 2,311	$ 818	54.79%	1.54%
4203	61101	2510	208	100	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ 45	$ 60	$ 15	100.00%	0.27%
4203	61101	2720	208	100	Workers Comp.	$ 299	$ 342	$ 329	$ 297	$ 420	$ 123	41.41%	0.28%
					Subtotal	$ 48,650	$ 52,326	$ 54,466	$ 51,318	$ 52,067	$ 749	1.46%	
Other Expenditures													
4203	61101	3000	208	100	Purchased Services	$ -	$ -	$ 90	$ -		$ -	-100.00%	
4203	61101	3499	208	100	Internal Transportation	$ 3,800	$ -	$ -	$ -		$ -	0.00%	
4203	61101	5200	208	100	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	5500	208	100	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	5800	208	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	6000	208	100	Materials & Supplies	$ 9,193	$ 2,090	$ 1,138	$ -	$ 15,841	$ 15,841	-100.00%	
4203	61101	6025	208	100	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	6050	208	100	Technology Hard/Software	$ -	$ 7,020	$ -	$ -		$ -	0.00%	
					Subtotal	$ 12,993	$ 9,110	$ 1,228	$ -	$ 15,841	$ 15,841	-100.00%	
					Total	***$ 180,075***	***$ 197,535***	***$ 182,871***	***$ 165,245***	***$ 217,988***	**$ 52,743**	**31.92%**	*Revenue match*
TITLE I GRANT - FEDERAL - THOMPSON													
Salaries											$ -		
4203	61101	1120	206	100	Instructional	$ 129,548	$ 144,228	$ 141,228	$ 129,550	$ 166,390	$ 36,840	28.44%	#VALUE!
4203	61101	1150	206	100	Clerical	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	1520	206	100	Substitute	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	1620	206	100	Supplements	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	1660	206	100	Bonis			$ 232			$ -	-100.00%	
					Subtotal	$ 129,548	$ 144,228	$ 141,460	$ 129,550	$ 166,390	$ 36,840	28.44%	
Benefits													
4203	61101	2100	206	100	FICA	$ 9,307	$ 10,370	$ 10,137	$ 9,912	$ 12,729	$ 2,817	28.42%	7.65%
4203	61101	2210	206	100	VRS - Plan 1 & 2	$ 20,313	$ 22,145	$ 23,472	$ 20,315	$ 25,654	$ 5,339	26.28%	16.62%
4203	61101	2220	206	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -	0.00%	5.00%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
4203	61101	2212	206	100	VRS - Retiree Health Ins	$ 1,555	$ 1,695	$ 1,709	$ 1,556	$ 2,013	$ 457	29.37%	1.21%
4203	61101	2310	206	100	HMP	$ 19,080	$ 19,080	$ 20,628	$ 21,534	$ 11,036	$ (10,498)	-48.75%	$10,767 per FT employee
4203	61101	2400	206	100	Group Life Insurance	$ 1,697	$ 1,850	$ 1,893	$ 1,698	$ 2,562	$ 864	50.88%	1.54%
4203	61101	2510	206	100	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ 52	$ 66	$ 14	100.00%	0.27%
4203	61101	2720	206	100	Workers Comp.	$ 337	$ 364	$ 367	$ 338	$ 466	$ 128	37.87%	0.28%
					Subtotal	$ 52,288	$ 55,503	$ 58,206	$ 55,405	$ 54,526	$ (879)	-1.59%	
Other Expenditures													
4203	61101	3000	206	100	Purchased Services	$ 1,750	$ 3,400	$ 190			$ -	-100.00%	
4203	61101	3499	206	100	Internal Transportation	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	5200	206	100	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	5500	206	100	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	5800	206	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	6000	206	100	Materials & Supplies	$ 1,416	$ 1,501	$ 6,480	$ -	$ 9,518	$ 9,518	-100.00%	
4203	61101	6025	206	100	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	6050	206	100	Technology Hard/Software	$ -	$ 3,900	$ -	$ -		$ -	0.00%	
					Subtotal	$ 3,166	$ 8,801	$ 6,670	$ -	$ 9,518	$ 9,518	-100.00%	
					Total	***$ 185,002***	***$ 208,532***	***$ 206,336***	***$ 184,955***	***$ 230,434***	***$ 45,479***	**24.59%**	*Revenue match*

TITLE I GRANT - FEDERAL - WALTER

Salaries													
4203	61101	1120	204	100	Instructional	$ 110,497	$ 116,708	$ 105,977	$ 102,378	$ 118,327	$ 15,949	15.58%	#VALUE!
4203	61101	1150	204	100	Clerical	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	1520	204	100	Substitute	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	1620	204	100	Supplements	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	1660	204	100	Bonus			$ 155			$ -	-100.00%	
					Subtotal	$ 110,497	$ 116,708	$ 106,132	$ 102,378	$ 118,327	$ 15,949	15.58%	
Benefits													
4203	61101	2100	204	100	FICA	$ 8,468	$ 8,930	$ 8,126	$ 7,833	$ 9,052	$ 1,219	15.56%	7.65%
4203	61101	2210	204	100	VRS - Plan 1 & 2	$ 16,053	$ 17,544	$ 18,596	$ 16,054	$ 19,666	$ 3,612	22.50%	16.62%
4203	61101	2220	204	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -	0.00%	5.00%
4203	61101	2212	204	100	VRS - Retiree Health Ins	$ 1,229	$ 1,343	$ 1,354	$ 1,230	$ 1,432	$ 202	16.42%	1.21%
4203	61101	2310	204	100	HMP	$ 19,080	$ 19,080	$ 20,628	$ 10,767	$ 11,036	$ 269	2.50%	$10,767 per FT employee
4203	61101	2400	204	100	Group Life Insurance	$ 1,341	$ 1,466	$ 1,499	$ 1,342	$ 1,822	$ 480	35.77%	1.54%
4203	61101	2510	204	100	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ 41	$ 47	$ 6	100.00%	0.27%
4203	61101	2720	204	100	Workers Comp.	$ 269	$ 293	$ 275	$ 267	$ 331	$ 64	23.97%	0.28%
					Subtotal	$ 46,439	$ 48,656	$ 50,478	$ 37,534	$ 43,386	$ 5,852	15.59%	
Other Expenditures													
4203	61101	3000	204	100	Purchased Services	$ -	$ 10,710	$ 10,803	$ -		$ -	-100.00%	
4203	61101	3499	204	100	Internal Transportation	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	5200	204	100	Communications	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	5500	204	100	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	5800	204	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	6000	204	100	Materials & Supplies	$ 12,100	$ 7,110	$ 4,084	$ -	$ 14,617	$ 14,617	-100.00%	
4203	61101	6025	204	100	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61101	6050	204	100	Technology Hard/Software	$ -	$ 3,900	$ -	$ -		$ -	0.00%	
					Subtotal	$ 12,100	$ 21,720	$ 14,887	$ -	$ 14,617	$ 14,617	-100.00%	
					Total	***$ 169,036***	***$ 187,084***	***$ 171,498***	***$ 139,912***	***$ 176,330***	***$ 36,418***	**26.03%**	*Revenue match*

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
TITLE II, PART A GRANT-FEDERAL-District-wide													
Salaries													
4203	61102	1120	200	100	Instructional	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ -	$ -		$ -		
Benefits													
4203	61102	2100	200	100	FICA	$ -	$ -	$ -	$ -		$ -		7.65%
4203	61102	2210	200	100	VRS - Plan 1 & 2	$ -	$ -	$ -	$ -		$ -		16.62%
4203	61102	2220	200	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		5.00%
4203	61102	2212	200	100	VRS - Retiree Health Ins	$ -	$ -	$ -	$ -		$ -		1.21%
4203	61102	2310	200	100	HMP	$ -	$ -	$ -	$ -		$ -		$10,767 per FT employee
4203	61102	2400	200	100	Group Life Insurance	$ -	$ -	$ -	$ -		$ -		1.54%
4203	61102	2510	200	100	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		0.27%
4203	61102	2720	200	100	Workers Comp.	$ -	$ -	$ 221	$ -		$ -		0.28%
4203	61102	2821	200	100	Tuition Reimbursement	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ 221	$ -		$ -		
Other Expenditures													
4203	61102	3000	200	100	Purchased Services	$ 22,311	$ 53,060	$ 116,221	$ -	$ 189,683	$ 189,683	-100.00%	Revenue 332000-0039
4203	61102	5500	200	100	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61102	6000	200	100	Materials & Supplies	$ -	$ 657	$ 5,244	$ 3,170	$ 6,770	$ 3,600	113.58%	Title II Training
					Subtotal	$ 22,311	$ 53,717	$ 121,465	$ 3,170	$ 196,453	$ 193,283	6097.26%	
					Total	***$ 22,311***	***$ 53,717***	***$ 121,687***	***$ 3,170***	***$ 196,453***	**$ 193,283**	**6097.26%**	*Revenue match*
TITLE II, PART A GRANT - FEDERAL - MILLER													
Salaries													
4203	61102	1120	205	100	Instructional	$ 50,655	$ 56,573	$ 39,128	$ 60,774		$ (60,774)	-100.00%	
4203	61102	1660	205	100	Bonus			$ 77			$ -	-100.00%	
					Subtotal	$ 50,655	$ 56,573	$ 39,205	$ 60,774		$ (60,774)	-100.00%	
Benefits												0.00%	
4203	61102	2100	205	100	FICA	$ 3,662	$ 4,099	$ 3,006	$ 4,650		$ (4,650)	-100.00%	7.65%
4203	61102	2210	205	100	VRS - Plan 1 & 2	$ 7,943	$ 8,871	$ 4,545	$ 10,101		$ (10,101)	-100.00%	16.62%
4203	61102	2220	205	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -	0.00%	5.00%
4203	61102	2212	205	100	VRS - Retiree Health Ins	$ 608	$ 679	$ 331	$ 736		$ (736)	-100.00%	1.21%
4203	61102	2310	205	100	HMP	$ 9,540	$ 9,540	$ -	$ 10,767		$ (10,767)	100.00%	$10,767 per FT employee
4203	61102	2400	205	100	Group Life Insurance	$ 664	$ 741	$ 366	$ 936		$ (936)	-100.00%	1.54%
4203	61102	2510	205	100	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ 24		$ (24)	100.00%	0.27%
4203	61102	2720	205	100	Workers Comp.	$ 131	$ 142	$ 84	$ 171		$ (171)	-100.00%	0.28%
4203	61102	2821	205	100	Tuition Reimbursement	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 22,548	$ 24,072	$ 8,333	$ 27,385		$ (27,385)	-100.00%	
Other Expenditures												0.00%	
4203	61102	3000	205	100	Purchased Services	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61102	5500	205	100	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61102	6000	205	100	Materials & Supplies	$ -	$ -	$ -			$ -	0.00%	
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
					Total	***$ -***	***$ -***	***$ 47,538***	***$ 88,159***		$ (88,159)	-100.00%	*Revenue match*
TITLE II, PART A GRANT - FEDERAL - WALTER													
Salaries													
4203	61102	1120	204	100	Instructional	$ 67,495	$ 74,095	$ 39,702	$ 74,096		$ (74,096)	-100.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
					Subtotal	$ 67,495	$ 74,095	$ 39,702	$ 74,096		$ (74,096)	-100.00%	
Benefits													
4203	61102	2100	204	100	FICA	$ 4,700	$ 5,172	$ 2,789	$ 5,669		$ (5,669)	-100.00%	7.65%
4203	61102	2210	204	100	VRS - Plan 1 & 2	$ 10,583	$ 11,618	$ 5,542	$ 12,315		$ (12,315)	-100.00%	16.62%
4203	61102	2220	204	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -	0.00%	5.00%
4203	61102	2212	204	100	VRS - Retiree Health Ins	$ 810	$ 889	$ 403	$ 897		$ (897)	-100.00%	1.21%
4203	61102	2310	204	100	HMP	$ 9,540	$ 9,540	$ -	$ 10,767		$ (10,767)	100.00%	$10,767 per FT employee
4203	61102	2400	204	100	Group Life Insurance	$ 884	$ 971	$ 447	$ 1,142		$ (1,142)	-100.00%	1.54%
4203	61102	2510	204	100	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ 30		$ (30)	100.00%	0.27%
4203	61102	2720	204	100	Workers Comp.	$ 175	$ 187	$ 103	$ 208		$ (208)	-100.00%	0.28%
4203	61102	2821	204	100	Tuition Reimbursement	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 26,692	$ 28,377	$ 9,284	$ 31,028		$ (31,028)	-100.00%	
Other Expenditures													
4203	61102	3000	204	100	Purchased Services	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61102	5500	204	100	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61102	6000	204	100	Materials & Supplies	$ -	$ -				$ -	0.00%	
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
					Total	***$ 94,187***	***$ 102,472***	***$ 48,986***	***$ 105,124***		$ (105,124)	-100.00%	*Revenue match*
TITLE IV GRANT-FEDERAL-Student Suppl.													
Salaries													
4203	61105	1120	300	100	Instructional	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
Benefits													
4203	61105	2100	300	100	FICA	$ -	$ -	$ -	$ -		$ -	0.00%	7.65%
4203	61105	2720	300	100	Workers Comp.	$ -	$ -	$ -	$ -		$ -	0.00%	0.28%
					Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
Other Expenditures													
4203	61105	3000	300	100	Purchased Services	$ 22,299	$ 5,932	$ 36,979	$ -	$ 32,420	$ 32,420	-100.00%	Revenue 332000-0003
4203	61105	5500	300	100	Travel	$ 4,175	$ 3,314	$ -	$ -		$ -	0.00%	
4203	61105	5800	300	100	Miscellaneous	$ -	$ 5,997	$ -	$ -	$ 9,000	$ 9,000	0.00%	
4203	61105	6000	300	100	Materials & Supplies	$ 10,693	$ 7,479	$ 5,002	$ 63,000	$ 18,192	$ (44,808)	-71.12%	
4203	61105	6050	300	100	Technology Hard/Software	$ 11,681	$ 897	$ 4,369			$ -	-100.00%	
					Subtotal	$ 48,848	$ 23,619	$ 46,350	$ 63,000	$ 59,612	$ (3,388)	-5.38%	
					Total	***$ 48,848***	***$ 23,619***	***$ 46,350***	***$ 63,000***	***$ 59,612***	$ (3,388)	-5.38%	*Revenue match*
									$ 256,283		$ (256,283)	100.00%	
TITLE III, PART A - FEDERAL													
Salaries													
4203	61108	1120	200	190	Instructional	$ 20,300	$ 16,829	$ 16,829	$ 28,791	$ 28,791	$ -	0.00%	Kathy Kraiwan
4203	61108	1620	200	190	Supplements	$ 360	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 20,300	$ 16,829	$ 16,829	$ 28,791	$ 28,791	$ -	0.00%	
Benefits													
4203	61108	2100	200	190	FICA	$ 1,617	$ 1,201	$ 1,196	$ 2,203	$ 2,203	$ -	0.00%	7.65%
4203	61108	2210	200	190	VRS - Plan 1 & 2	$ 3,481	$ 2,639	$ 2,797	$ -	$ -	$ -	-100.00%	16.62%
4203	61108	2212	200	190	VRS - Retiree Health Ins	$ 266	$ 202	$ 204	$ -	$ -	$ -	-100.00%	1.21%
4203	61102	2310	200	190	HMP					$ -	$ -	0.00%	
4203	61108	2400	200	190	Group Life Insurance	$ 291	$ 220	$ 225	$ -	$ -	$ -	-100.00%	1.54%
4203	61108	2720	200	190	Workers Comp.	$ 56	$ 42	$ 44	$ 81	$ 81	$ -	0.00%	0.28%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
					Subtotal	$ 5,711	$ 4,304	$ 4,466	$ 2,284	$ 2,284	$ -	0.00%	
Other Expenditures													
4203	61108	3000	200	190	Purchased Services	$ 62,510	$ 23,673	$ 25,130	$ -	$ 38,667	$ 38,667	-100.00%	
4203	61108	5500	200	190	Travel	$ 637	$ -	$ -	$ -		$ -	0.00%	Revenue 332000-0029
4203	61108	5800	200	190	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61108	6000	200	190	Materials & Supplies	$ 1,901	$ 21,170	$ 235	$ 44,925	$ 11,327	$ (33,598)	-74.79%	
4203	61108	6025	200	190	Computer Supplies	$ 203	$ -	$ -	$ -		$ -	0.00%	
4203	61108	6050	200	190	Technology Hard/Software	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 65,251	$ 44,843	$ 25,365	$ 44,925	$ 49,993	$ 5,068	11.28%	
					Total	***$ 91,262***	***$ 65,976***	***$ 46,660***	***$ 76,000***	***$ 81,068***	$ 5,068	6.67%	*Revenue match*
											$ -		
TITLE III - IMMIGRANT YOUTH - FEDERAL											$ -		
Salaries											$ -		
4203	61108	1120	300	190	Instructional	$ -	$ -	$ -	$ -		$ -		
4203	61108	1620	300	190	Supplements	$ 3,190	$ -	$ -	$ -		$ -		
					Subtotal	$ 3,190	$ -	$ -	$ -		$ -		
Benefits											$ -		
4203	61108	2100	300	190	FICA	$ 232	$ -	$ -	$ -		$ -		7.65%
4203	61108	2720	300	190	Workers Comp.	$ 8	$ -	$ -	$ -		$ -		0.28%
					Subtotal	$ 241	$ -	$ -	$ -		$ -		
Other Expenditures											$ -		
4203	61108	3000	300	190	Purchased Services	$ -	$ -	$ -	$ -		$ -		
4203	61108	5200	300	190	Communications	$ -	$ -	$ -	$ -		$ -		Revenue 332000-0029
4203	61108	5500	300	190	Travel	$ -	$ -	$ -	$ -		$ -		
4203	61108	5800	300	190	Miscellaneous	$ -	$ -	$ -	$ -		$ -		
4203	61108	6000	300	190	Materials & Supplies	$ -	$ -	$ -	$ -		$ -		
4203	61108	6025	300	190	Computer Supplies	$ -	$ -	$ -	$ -		$ -		
4203	61108	6050	300	190	Technology Hard/Software	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ -	$ -		$ -		
					Total	***$ 3,431***	***$ -***	***$ -***	***$ -***		$ -		*Revenue match*
CARES - 1 - ELEMENTARY													
Salaries													
4203	61111	1110	200	100	Administrative	$ -	$ -	$ 17,500	$ -		$ -		
4203	61111	1120	200	100	Instructional	$ -	$ -	$ -	$ -		$ -		
4203	61111	1150	200	100	Clerical	$ -	$ -	$ -	$ -		$ -		
4203	61111	1140	200	100	Technical	$ -	$ -	$ -	$ -		$ -		
4203	61111	1620	200	100	Supplement			$ 24,480			$ -		
					Subtotal	$ -	$ -	$ 41,980	$ -		$ -		
Benefits													
4203	61111	2100	200	100	FICA	$ -	$ -	$ 3,147	$ -		$ -		7.65%
4203	61111	2210	200	100	VRS - Plan 1 & 2	$ -	$ -	$ -	$ -		$ -		16.62%
4203	61111	2212	200	100	VRS - Retiree Health Ins	$ -	$ -	$ -	$ -		$ -		1.21%
4203	61111	2310	200	100	HMP	$ -	$ -	$ -	$ -		$ -		$10,767 per FT employee
4203	61111	2400	200	100	Group Life Insurance	$ -	$ -	$ -	$ -		$ -		1.54%
4203	61111	2510	200	100	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		0.27%
4203	61111	2720	200	100	Workers Comp.	$ -	$ -	$ 128	$ -		$ -		0.28%
					Subtotal	$ -	$ -	$ 3,274			$ -		

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
Other Expenditures													
4203	61111	3000	200	100	Purchased Services	$ -	$ -	$ -	$ -		$ -		
4203	61111	5200	200	100	Communications	$ -	$ -	$ -	$ -		$ -		Revenue 332000-0001
4203	61111	5500	200	100	Travel	$ -	$ -	$ -	$ -		$ -		
4203	61111	5800	200	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -		
4203	61111	6000	200	100	Materials & Supplies	$ -	$ -	$ 50,125	$ -		$ -		
4203	61111	6025	200	100	Computer Supplies	$ -	$ -	$ -	$ -		$ -		
4203	61111	6050	200	100	Technology Hard/Software	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ 50,125	$ -		$ -		
					Total	***$ -***	***$ -***	***$ 95,380***	***$ -***		$ -		*Revenue match*
CARES - 1 - SECONDARY													
Salaries											$ -		
4203	61111	1110	300	100	Administrative	$ -	$ -	$ -	$ -		$ -		
4203	61111	1120	300	100	Instructional	$ -	$ -	$ 27,500	$ -		$ -		
4203	61111	1150	300	100	Clerical	$ -	$ -	$ -	$ -		$ -		
4203	61111	1140	300	100	Technical	$ -	$ -	$ -	$ -		$ -		
4203	61111	1620	300	100	Supplement			$ 13,500			$ -		
					Subtotal	$ -	$ -	$ 41,000	$ -		$ -		
Benefits													
4203	61111	2100	300	100	FICA	$ -	$ -	$ 3,091	$ -		$ -		7.65%
4203	61111	2210	300	100	VRS - Plan 1 & 2	$ -	$ -	$ -	$ -		$ -		16.62%
4203	61111	2212	300	100	VRS - Retiree Health Ins	$ -	$ -	$ -	$ -		$ -		1.21%
4203	61111	2310	300	100	HMP	$ -	$ -	$ -	$ -		$ -		$10,767 per FT employee
4203	61111	2400	300	100	Group Life Insurance	$ -	$ -	$ -	$ -		$ -		1.54%
4203	61111	2510	300	100	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		0.27%
4203	61111	2720	300	100	Workers Comp.	$ -	$ -	$ 103	$ -		$ -		0.28%
					Subtotal	$ -	$ -	$ 3,194	$ -		$ -		
Other Expenditures													
4203	61111	3000	300	100	Purchased Services	$ -	$ -	$ 19,330	$ -		$ -		
4203	61111	5200	300	100	Communications	$ -	$ -	$ -	$ -		$ -		Revenue 332000-0001
4203	61111	5500	300	100	Travel	$ -	$ -	$ -	$ -		$ -		
4203	61111	5800	300	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -		
4203	61111	6000	300	100	Materials & Supplies	$ -	$ -	$ 24,740	$ -		$ -		
4203	61111	6025	300	100	Computer Supplies	$ -	$ -	$ -	$ -		$ -		
4203	61111	6050	300	100	Technology Hard/Software	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ 44,070	$ -		$ -		
					Total	***$ -***	***$ -***	***$ 88,264***	***$ -***		$ -		*Revenue match*
CARES - 1 - DISTRICTWIDE													
Salaries													
4203	61111	1110	900	100	Administrative	$ -	$ -	$ 10,500	$ -		$ -		
4203	61111	1120	900	100	Instructional	$ -	$ -	$ -	$ -		$ -		
4203	61111	1150	900	100	Clerical	$ -	$ -	$ -	$ -		$ -		
4203	61111	1140	900	100	Technical	$ -	$ -	$ -	$ -		$ -		
4203	61111	1620	900	100	Supplement			$ 2,636			$ -		
					Subtotal	$ -	$ -	$ 13,136	$ -		$ -		
Benefits													
4203	61111	2100	900	100	FICA	$ -	$ -	$ 975	$ -		$ -		7.65%

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
4203	61111	2210	900	100	VRS - Plan 1 & 2	$ -	$ -	$ -	$ -		$ -		16.62%
4203	61111	2212	900	100	VRS - Retiree Health Ins	$ -	$ -	$ -	$ -		$ -		1.21%
4203	61111	2310	900	100	HMP	$ -	$ -	$ -	$ -		$ -		$10,767 per FT employee
4203	61111	2400	900	100	Group Life Insurance	$ -	$ -	$ -	$ -		$ -		1.54%
4203	61111	2510	900	100	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		0.27%
4203	61111	2720	900	100	Workers Comp.	$ -	$ -	$ 41	$ -		$ -		0.28%
					Subtotal	$ -	$ -	$ 1,015	$ -		$ -		
Other Expenditures													
4203	61111	3000	900	100	Purchased Services	$ -	$ -	$ 130,486	$ -		$ -		
4203	61111	5200	900	100	Communications	$ -	$ -	$ 326	$ -		$ -		Revenue 332000-0001
4203	61111	5500	900	100	Travel	$ -	$ -	$ -	$ -		$ -		
4203	61111	5800	900	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -		
4203	61111	6000	900	100	Materials & Supplies	$ -	$ 3,724	$ 47,471	$ -		$ -		
4203	61111	6025	900	100	Computer Supplies	$ -	$ -	$ 20,211	$ -		$ -		
4203	61111	6050	900	100	Technology Hard/Software	$ -	$ -	$ 276,822	$ -		$ -		
					Subtotal	$ -	$ 3,724	$ 475,316	$ -		$ -		
					Total	***$ -***	***$ 3,724***	***$ 489,468***	***$ -***		$ -		*Revenue match*
								$ 673,111					
FCPS - EQUITY FOCUS GRANT													
Salaries													
4203	61113	1110	200	100	Administrative	$ -	$ -		$ -		$ -		
4203	61113	1120	200	100	Instructional	$ -	$ -	$ -	$ -		$ -		
4203	61113	1150	200	100	Clerical	$ -	$ -	$ -	$ -		$ -		
4203	61113	1140	200	100	Technical	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ -	$ -		$ -		
Benefits													
4203	61113	2100	200	100	FICA	$ -	$ -	$ -	$ -		$ -		7.65%
4203	61113	2720	200	100	Workers Comp.	$ -	$ -	$ -	$ -		$ -		0.28%
					Subtotal	$ -	$ -	$ -	$ -		$ -		
Other Expenditures													
4203	61113	3000	200	100	Purchased Services	$ 55,174	$ 30,409	$ 13,262	$ -		$ -		
4203	61113	5200	200	100	Communications	$ -	$ -	$ -	$ -		$ -		Revenue 189915-0036
4203	61113	5500	200	100	Travel	$ 1,980	$ 269	$ -	$ -		$ -		
4203	61113	5800	200	100	Miscellaneous	$ -	$ 7,168	$ 10,028	$ -		$ -		
4203	61113	6000	200	100	Materials & Supplies	$ 7,703	$ 1,097	$ -	$ -		$ -		
4203	61113	6025	200	100	Computer Supplies	$ -	$ -	$ -	$ -		$ -		
4203	61113	6050	200	100	Technology Hard/Software	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ 64,857	$ 38,943	$ 23,290	$ -		$ -		
					Total	***$ 64,857***	***$ 38,943***	***$ 23,290***	***$ -***		$ -		*Revenue match*
EYES ON WILDLIFE GRANT													
Other Expenditures													
4203	61114	3000	200	100	Purchased Services	$ -	$ -	$ -	$ -		$ -		Revenue 189915-0037
4203	61114	5500	200	100	Travel	$ -	$ -	$ -	$ -		$ -		
4203	61114	6000	200	100	Materials & Supplies	$ 3,966	$ -	$ -	$ -		$ -		
					Subtotal	$ 3,966	$ -	$ -	$ -		$ -		
					Total	***$ 3,966***	***$ -***	***$ -***	***$ -***		$ -		*Revenue match*

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
ENGINEERING IS ELEMENTARY GRANT													
Salaries													
4203	61115	1110	200	100	Administrative	$ -	$ -	$ -	$ -		$ -		
4203	61115	1120	200	100	Instructional	$ -	$ -	$ -	$ -		$ -		
4203	61115	1150	200	100	Clerical	$ -	$ -	$ -	$ -		$ -		
4203	61115	1140	200	100	Technical	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ -	$ -		$ -		
Benefits													
4203	61115	2100	200	100	FICA	$ -	$ -	$ -	$ -		$ -		7.65%
4203	61115	2720	200	100	Workers Comp.	$ -	$ -	$ -	$ -		$ -		0.28%
					Subtotal	$ -	$ -	$ -	$ -		$ -		
Other Expenditures													
4203	61115	3000	200	100	Purchased Services	$ -	$ -	$ -	$ -		$ -		
4203	61115	5500	200	100	Travel	$ -	$ -	$ -	$ -		$ -		
4203	61115	6000	200	100	Materials & Supplies	$ 1,367	$ -	$ -	$ -		$ -		
					Subtotal	$ 1,367	$ -	$ -	$ -		$ -		
					Total	***$ 1,367***	***$ -***	***$ -***	***$ -***		$ -		*Revenue match*
INNOVATION GRANT													
Salaries													
4203	61116	1110	200	100	Administrative	$ -	$ -	$ -	$ -		$ -		
4203	61116	1120	200	100	Instructional	$ -	$ -	$ -	$ -		$ -		
4203	61116	1150	200	100	Clerical	$ -	$ -	$ -	$ -		$ -		
4203	61116	1140	200	100	Technical	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ -	$ -		$ -		
Benefits													
4203	61116	2100	200	100	FICA	$ -	$ -	$ -	$ -		$ -		7.65%
4203	61116	2720	200	100	Workers Comp.	$ -	$ -	$ -	$ -		$ -		0.28%
					Subtotal	$ -	$ -	$ -	$ -		$ -		
Other Expenditures													
4203	61116	3000	200	100	Purchased Services	$ 3,950	$ 104	$ -	$ -		$ -		
4203	61116	5500	200	100	Travel	$ -	$ -	$ -	$ -		$ -		
4203	61116	5800	200	100	Miscellaneous	$ 50	$ -	$ -	$ -		$ -		
4203	61116	6000	200	100	Materials & Supplies	$ 881	$ 21	$ -	$ -		$ -		
					Subtotal	$ 4,881	$ 125	$ -	$ -		$ -		
					Total	***$ 4,881***	***$ 125***	***$ -***	***$ -***		$ -		*Revenue match*
INNOVATION GRANT- LHS HS													
Salaries													
4203	61117	1110	300	100	Administrative	$ -	$ -	$ -	$ -		$ -		
4203	61117	1120	300	100	Instructional	$ -	$ 25,846	$ 8,633	$ -		$ -		
4203	61117	1150	300	100	Clerical	$ -	$ -	$ -	$ -		$ -		
4203	61117	1140	300	100	Technical	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ 25,846	$ 8,633	$ -		$ -		
Benefits													
4203	61117	2100	300	100	FICA	$ -	$ 1,939	$ 659	$ -		$ -		7.65%
4203	61117	2720	300	100	Workers Comp.	$ -	$ 65	$ 22	$ -		$ -		0.28%
					Subtotal	$ -	$ 2,005	$ 681	$ -		$ -		
Other Expenditures													

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
4203	61117	3000	300	100	Purchased Services	$ -	$ 10,396	$ 3,644	$ -		$ -		
4203	61117	5500	300	100	Travel	$ -	$ 184	$ -	$ -		$ -		
4203	61117	5800	300	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -		
4203	61117	6000	300	100	Materials & Supplies	$ -	$ 3,028	$ 17,929	$ -		$ -		
					Subtotal	$ -	$ 13,608	$ 21,573	$ -		$ -		
					Total	***$ -***	***$ 41,458***	***$ 30,887***	***$ -***		$ -		*Revenue match*
CARES 2 - ELEMENTARY - District-wide - Facilities													
Salaries													
4203	61118	1110	900	000	Administrative	$ -	$ -	$ -	$ -		$ -		
4203	61118	1120	900	000	Instructional	$ -	$ -	$ -	$ -		$ -		
4203	61118	1130	900	000	Other Professional	$ -	$ -	$ -	$ -		$ -		
4203	61118	1151	900	000	Instructional Assistant	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ -	$ -		$ -		
Benefits													
4203	61118	2100	900	000	FICA	$ -	$ -	$ -	$ -		$ -		
4203	61118	2210	900	000	VRS - Plan 1 & 2	$ -	$ -	$ -	$ -		$ -		
4203	61118	2220	900	000	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		
4203	61118	2212	900	000	VRS - Retiree Health Ins	$ -	$ -	$ -	$ -		$ -		
4203	61118	2310	900	000	HMP	$ -	$ -	$ -	$ -		$ -		
4203	61118	2400	900	000	Group Life Insurance	$ -	$ -	$ -	$ -		$ -		
4203	61118	2510	900	000	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		
4203	61118	2720	900	000	Workers Comp.	$ -	$ -	$ -	$ -		$ -		
4203	61118	2821	900	000	Tuition Reimbursement	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ -	$ -		$ -		
Other Expenditures													
4203	61118	3000	900	000	Purchased Services	$ -	$ -	$ 5,226	$ -		$ -		
4203	61118	5400	900	000	Travel	$ -	$ -	$ -	$ -		$ -		
4203	61118	5800	900	000	Miscellaneous	$ -	$ -	$ -	$ -		$ -		
4203	61118	6000	900	000	Materials & Supplies	$ -	$ -	$ 46,743	$ -		$ -		
4203	61118	6025	900	000	Computer Supplies	$ -	$ -	$ 806	$ -		$ -		
4203	61118	6050	900	000	Technology Hard/Software	$ -	$ -	$ 10,679	$ -		$ -		
					Subtotal	$ -	$ -	$ 63,454	$ -		$ -		
					Total	***$ -***	***$ -***	***$ 63,454***	***$ -***		$ -		*Revenue match*
CARES 2 - ELEMENTARY - District-wide - Instruction & Technology													
Salaries													
4203	61118	1110	900	100	Administrative	$ -	$ -	$ -	$ -		$ -		
4203	61118	1120	900	100	Instructional	$ -	$ -	$ -	$ -		$ -		
4203	61118	1130	900	100	Other Professional	$ -	$ -	$ -	$ -		$ -		
4203	61118	1151	900	100	Instructional Assistant	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ -	$ -		$ -		
Benefits													
4203	61118	2100	900	100	FICA	$ -	$ -	$ -	$ -		$ -		
4203	61118	2210	900	100	VRS - Plan 1 & 2	$ -	$ -	$ -	$ -		$ -		
4203	61118	2220	900	100	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		
4203	61118	2212	900	100	VRS - Retiree Health Ins	$ -	$ -	$ -	$ -		$ -		
4203	61118	2310	900	100	HMP	$ -	$ -	$ -	$ -		$ -		
4203	61118	2400	900	100	Group Life Insurance	$ -	$ -	$ -	$ -		$ -		
4203	61118	2510	900	100	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
4203	61118	2720	900	100	Workers Comp.	$ -	$ -	$ -	$ -		$ -		
4203	61118	2821	900	100	Tuition Reimbursement	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ -	$ -		$ -		
Other Expenditures													
4203	61118	3000	900	100	Purchased Services	$ -	$ -	$ 13,152	$ -		$ -		
4203	61118	5200	900	100	Communitcations	$ -	$ -	$ 122,631	$ -		$ -		
4203	61118	5800	900	100	Miscellaneous	$ -	$ -	$ -	$ -		$ -		
4203	61118	6000	900	100	Materials & Supplies	$ -	$ -	$ 38,164	$ -		$ -		
4203	61118	6025	900	100	Computer Supplies	$ -	$ -	$ 192	$ -		$ -		
4203	61118	6050	900	100	Technology Hard/Software	$ -	$ -	$ 100,725	$ -		$ -		
					Subtotal	$ -	$ -	$ 274,864	$ -		$ -		
					Total	***$ -***	***$ -***	***$ 274,864***	***$ -***		$ -		*Revenue match*
CARES 2 - ELEMENTARY - District-wide - SPED													
Salaries													
4203	61118	1110	900	200	Administrative	$ -	$ -	$ -	$ -		$ -		
4203	61118	1120	900	200	Instructional	$ -	$ -	$ 21,439	$ -		$ -		
4203	61118	1130	900	200	Other Professional	$ -	$ -	$ -	$ -		$ -		
4203	61118	1151	900	200	Instructional Assistant	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ 21,439	$ -		$ -		
Benefits													
4203	61118	2100	900	200	FICA	$ -	$ -	$ 1,555	$ -		$ -		
4203	61118	2210	900	200	VRS - Plan 1 & 2	$ -	$ -	$ -	$ -		$ -		
4203	61118	2220	900	200	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		
4203	61118	2212	900	200	VRS - Retiree Health Ins	$ -	$ -	$ -	$ -		$ -		
4203	61118	2310	900	200	HMP	$ -	$ -	$ -	$ -		$ -		
4203	61118	2400	900	200	Group Life Insurance	$ -	$ -	$ -	$ -		$ -		
4203	61118	2510	900	200	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		
4203	61118	2720	900	200	Workers Comp.	$ -	$ -	$ 58	$ -		$ -		
4203	61118	2821	900	200	Tuition Reimbursement	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ 1,613	$ -		$ -		
Other Expenditures													
4203	61118	3000	900	200	Purchased Services	$ -	$ -	$ 16,900	$ -		$ -		
4203	61118	5400	900	200	Travel	$ -	$ -	$ -	$ -		$ -		
4203	61118	5800	900	200	Miscellaneous	$ -	$ -	$ -	$ -		$ -		
4203	61118	6000	900	200	Materials & Supplies	$ -	$ -	$ 1,500	$ -		$ -		
4203	61118	6025	900	200	Computer Supplies	$ -	$ -	$ -	$ -		$ -		
4203	61118	6050	900	200	Technology Hard/Software	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ 18,400	$ -		$ -		
					Total	***$ -***	***$ -***	***$ 41,453***	***$ -***		$ -		*Revenue match*
CARES 3 - CRF								***$ 379,771***					
Salaries													
4203	61119	1120	900	000	Instructional	$ -	$ -	$ -	$ -		$ -		
4203	61119	1180	900	000	Laborer	$ -	$ -	$ -	$ -		$ -		
4203	61119	1520	900	000	Substitute	$ -	$ -	$ 28,455	$ -		$ -		
					Subtotal	$ -	$ -	$ 28,455	$ -		$ -		
Benefits													
4203	61119	2100	900	000	FICA	$ -	$ -	$ 2,177	$ -		$ -		
4203	61119	2600	900	000	Unemployment	$ -	$ -	$ 24,941	$ -		$ -		

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
4203	61119	2720	900	000	Workers Comp.	$ -	$ -	$ 295	$ -		$ -		
					Subtotal	$ -	$ -	$ 27,413	$ -		$ -		
Other Expenditures													
4203	61119	3000	900	000	Purchased Services	$ -	$ -	$ 605,663	$ -		$ -		
4203	61119	5400	900	000	Travel	$ -	$ -	$ -	$ -		$ -		
4203	61119	5800	900	000	Miscellaneous	$ -	$ -	$ -	$ -		$ -		
4203	61119	6000	900	000	Materials & Supplies	$ -	$ -	$ 427,863	$ -		$ -		
4203	61119	6025	900	000	Computer Supplies	$ -	$ -	$ 136,657	$ -		$ -		
4203	61119	6050	900	000	Technology Hard/Software	$ -	$ -	$ 153,799	$ -		$ -		
4203	61119	8200	900	000	Capital-outlay addiition			$ 535,000			$ -		
					Subtotal	$ -	$ -	$ 1,858,982	$ -		$ -		
					Total	***$ -***	***$ -***	***$ 1,914,850***	***$ -***		$ -		*Revenue match*
TITLE VI-B GRANT - ELEMENTARY - FEDERAL													
Salaries													
4203	61120	1110	200	200	Administrative	$ -	$ -						
4203	61120	1120	200	200	Instructional	$ 349,424	$ 356,700	$ 359,891	$ 278,071	$ 300,000	$ 21,929	7.89%	#VALUE!
4203	61120	1130	200	200	Other Professional	$ 37,068	$ 14,239	$ 18,202	$ -		$ -	-100.00%	#VALUE!
4203	61120	1151	200	200	Instructional Assistant	$ 237,577	$ 204,197	$ 226,837	$ 277,072	$ 277,072	$ -	0.00%	#VALUE!
4203	61120	1660	200	200	Bonus			$ 387			$ -	-100.00%	
					Subtotal	$ 624,069	$ 575,136	$ 605,317	$ 555,143	$ 577,072	$ 21,929	3.95%	
Benefits													
4203	61120	2100	200	200	FICA	$ 45,157	$ 41,643	$ 43,856	$ 42,477	$ 44,000	$ 1,523	3.59%	7.65%
4203	61120	2210	200	200	VRS - Plan 1 & 2	$ 73,773	$ 65,397	$ 57,116	$ 92,274	$ 99,233	$ 6,959	7.54%	16.62%
4203	61120	2220	200	200	VRS - Hybrid Plan	$ 10,423	$ 15,699	$ 35,091	$ -		$ -	-100.00%	5.00%
4203	61120	2212	200	200	VRS - Retiree Health Ins	$ 6,443	$ 6,202	$ 6,714	$ 6,726	$ 8,865	$ 2,139	31.80%	1.21%
4203	61120	2310	200	200	HMP	$ 162,180	$ 247,950	$ 175,338	$ 193,806	$ 204,745	$ 10,939	5.64%	$10,767 per FT employee
4203	61120	2400	200	200	Group Life Insurance	$ 7,031	$ 7,044	$ 7,459	$ 8,559	$ 11,283	$ 2,724	31.83%	1.54%
4203	61120	2510	200	200	Disability Ins - Hybrid Plan	$ 175	$ 245	$ 496	$ 220	$ 293	$ 73	33.18%	0.27%
4203	61120	2720	200	200	Workers Comp.	$ 1,553	$ 1,860	$ 2,051	$ 1,563	$ 2,051	$ 488	31.22%	0.28%
4203	61120	2821	200	200	Tuition Reimbursement	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 306,734	$ 386,040	$ 328,119	$ 345,625	$ 370,470	$ 24,845	7.19%	
Other Expenditures													
4203	61120	3000	200	200	Purchased Services	$ -	$ -	$ -	$ -	$ 53,636	$ 53,636	0.00%	
4203	61120	5500	200	200	Travel	$ -	$ -	$ -	$ -		$ -	0.00%	Revenue 332000-0019
4203	61120	5800	200	200	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61120	6000	200	200	Materials & Supplies	$ -	$ 398	$ -	$ -		$ -	0.00%	
4203	61120	6025	200	200	Computer Supplies	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61120	6050	200	200	Technology Hard/Software	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ -	$ 398	$ -	$ -	$ 53,636	$ 53,636	0.00%	
					Total	***$ 930,803***	***$ 961,573***	***$ 933,436***	***$ 900,768***	***$ 1,001,178***	**$ 100,410**	**11.15%**	*Revenue match*
TITLE VI-B GRANT - SECONDARY - FEDERAL													
Salaries													
4203	61120	1110	300	200	Administrative	$ 284,228	$ 284,182	$ 282,840	$ 282,015	$ 88,200	$ (193,815)	-68.73%	#VALUE!
4203	61120	1120	300	200	Instructional	$ 320,018	$ 281,856	$ 283,938	$ 268,187	$ 306,645	$ 38,458	14.34%	#VALUE!
4203	61120	1132	300	200	Psychologist	$ -	$ 75	$ 20,000	$ -		$ -	-100.00%	
4203	61120	1150	300	200	Clerical	$ 5,445	$ 4,268	$ 4,251	$ -		$ -	-100.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
4203	61120	1151	300	200	Instructional Assistant	$ 463,642	$ 497,571	$ 472,195	$ 191,425	$ 587,217	$ 395,792	206.76%	#VALUE!
4203	61120	1660	300	200	Bonus			$ 1,316			$ -	-100.00%	
					Subtotal	$ 1,073,332	$ 1,067,952	$ 1,064,540	$ 741,627	$ 982,062	$ 240,435	32.42%	
Benefits													
4203	61120	1800	300	200	Payouts			$ 24,873			$ -	-100.00%	
4203	61120	2100	300	200	FICA	$ 75,797	$ 75,571	$ 78,173	$ 77,547	$ 75,128	$ (2,419)	-3.12%	7.65%
4203	61120	2210	300	200	VRS - Plan 1 & 2	$ 103,025	$ 108,366	$ 111,878	$ 143,353	$ 163,219	$ 19,866	13.86%	16.62%
4203	61120	2220	300	200	VRS - Hybrid Plan	$ 56,991	$ 55,221	$ 55,695	$ -		$ -	-100.00%	5.00%
4203	61120	2212	300	200	VRS - Retiree Health Ins	$ 12,243	$ 12,530	$ 12,202	$ 12,277	$ 11,883	$ (394)	-3.21%	1.21%
4203	61120	2310	300	200	HMP	$ 257,580	$ 257,868	$ 319,734	$ 344,544	$ 275,900	$ (68,644)	-19.92%	$10,767 per FT employee
4203	61120	2400	300	200	Group Life Insurance	$ 13,365	$ 13,680	$ 13,837	$ 15,622	$ 15,124	$ (498)	-3.19%	1.54%
4203	61120	2510	300	200	Disability Ins - Hybrid Plan	$ 961	$ 854	$ 786	$ 402	$ 393	$ (9)	-2.24%	0.27%
4203	61120	2720	300	200	Workers Comp.	$ 3,544	$ 3,358	$ 2,812	$ 2,853	$ 2,750	$ (103)	-3.61%	0.28%
4203	61120	2821	300	200	Tuition Reimbursement	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 523,506	$ 527,449	$ 619,990	$ 596,598	$ 544,397	$ (52,201)	-8.75%	
Other Expenditures													
4203	61120	3000	300	200	Purchased Services	$ 71,112	$ 35,647	$ 120,165	$ -	$ 35,000	$ 35,000	-100.00%	
4203	61120	3200	300	200	Temporary Help Svc Fees	$ -	$ -	$ -	$ -		$ -	0.00%	Revenue 332000-0019
4203	61120	5200	300	200	Communications	$ 7,211	$ 6,641	$ 6,045	$ -	$ 6,000	$ 6,000	-100.00%	
4203	61120	5400	300	200	Leases & Rentals-Copiers	$ 1,190	$ 1,338	$ 860	$ -	$ 1,500	$ 1,500	-100.00%	
4203	61120	5401	300	200	Leases & Rentals-Other	$ 600	$ 600	$ 600	$ -		$ -	-100.00%	
4203	61120	5500	300	200	Travel	$ 644	$ 43	$ -	$ -		$ -	0.00%	
4203	61120	5800	300	200	Miscellaneous	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61120	6000	300	200	Materials & Supplies	$ 72,723	$ 44,948	$ 61,427	$ -	$ 35,119	$ 35,119	-100.00%	
4203	61120	6025	300	200	Computer Supplies	$ 2,613	$ 2,798	$ 2,489	$ -	$ 2,200	$ 2,200	-100.00%	
4203	61120	6050	300	200	Technology Hard/Software	$ 32,334	$ 23,021	$ 9,915	$ -	$ 5,751	$ 5,751	-100.00%	
4203	61120	8100	300	200	Capital Outlay - Replacement	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61120	8200	300	200	Capital Outlay - Additions	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 188,427	$ 115,036	$ 201,502	$ -	$ 85,570	$ 85,570	-100.00%	
					Total	***$ 1,785,265***	***$ 1,710,437***	***$ 1,886,031***	***$ 1,338,225***	***$ 1,612,029***	$ 273,804	20.46%	*Revenue match*
								$ 2,819,468		***$ 2,613,207***	$ 2,613,207	-100.00%	
PRE-SCHOOL GRANT - FEDERAL													
Salaries													
4203	61121	1120	200	200	Instructional	$ 38,448	$ 39,837	$ 83,241	$ 85,000	$ 39,900	$ (45,100)	-53.06%	#VALUE!
					Subtotal	$ 38,448	$ 39,837	$ 83,241	$ 85,000	$ 39,900	$ (45,100)	-53.06%	
Benefits													
4203	61121	2100	200	200	FICA	$ 2,689	$ 2,383	$ 5,711	$ 6,503	$ 3,052	$ (3,451)	-53.07%	7.65%
4203	61121	2210	200	200	VRS - Plan 1 & 2	$ 5,574	$ 5,522	$ 14,192	$ 14,127	$ 6,631	$ (7,496)	-53.06%	16.62%
4203	61121	2220	200	200	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -	0.00%	5.00%
4203	61121	2212	200	200	VRS - Retiree Health Ins	$ 427	$ 423	$ 1,033	$ 1,029	$ 483	$ (546)	-53.06%	1.21%
4203	61121	2310	200	200	HMP	$ 9,540	$ 9,918	$ 10,314	$ 10,767	$ 5,518	$ (5,249)	-48.75%	$10,767 per FT employee
4203	61121	2400	200	200	Group Life Insurance	$ 466	$ 461	$ 1,144	$ 1,309	$ 614	$ (695)	-53.09%	1.54%
4203	61121	2510	200	200	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ 34	$ 16	$ (18)	100.00%	0.27%
4203	61121	2720	200	200	Workers Comp.	$ 100	$ 88	$ 217	$ 238	$ 112	$ (126)	-52.94%	0.28%
					Subtotal	$ 18,796	$ 18,796	$ 32,611	$ 34,007	$ 16,426	$ (17,581)	-51.70%	
Other Expenditures													
4203	61121	6000	200	200	Materials & Supplies	$ -	$ -	$ -	$ -	$ 5,516	$ 5,516	0.00%	Revenue 332000-0036
4203	61121	6050	200	200	Technology Hard/Software	$ -	$ -	$ -	$ -		$ -	0.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
					Subtotal	$ -	$ -	$ -	$ -	$ 5,516	$ 5,516	0.00%	
					Total	***$ 57,244***	***$ 58,633***	***$ 115,851***	***$ 119,007***	***$ 61,842***	***$ (57,165)***	***-48.03%***	*amt over grant, balance from VI-B*
CARES -ESSR II-Elementary													
Salaries													
4203	61122	1126	200	000	Principal			$ 2,000			$ -		
4203	61122	1127	200	000	*Assistant Principa*			$ 4,273			$ -		
4203	61122	1120	200	000	Instructional			$ 48,896.23			$ -		
4203	61122	1122	200	000	Librarian			$ 418.25			$ -		
4203	61122	1150	200	000	Clerical			$ 529.71			$ -		
4203	61122	1151	200	000	Instructional Assistant			$ 4,817.32			$ -		
					Subtotal			$ 60,934.24			$ -		
Benefits													
4203	61122	1800	200	000	Payouts						$ -		
4203	61122	2100	200	000	FICA			$ 4,675.66			$ -		
4203	61122	2210	200	000	VRS - Plan 1 & 2						$ -		
4203	61122	2220	200	000	VRS - Hybrid Plan						$ -		
4203	61122	2212	200	000	VRS - Retiree Health Ins						$ -		
4203	61122	2310	200	000	HMP						$ -		
4203	61122	2400	200	000	Group Life Insurance						$ -		
4203	61122	2510	200	000	Disability Ins - Hybrid Plan						$ -		
4203	61122	2720	200	000	Workers Comp.			$ 171.14			$ -		
4203	61122	2821	200	000	Tuition Reimbursement						$ -		
					Subtotal			$ 4,847					
Other Expenditures													
4203	61122	0	200	000	Purchased Services						$ -		
4203	61122	3000	200	000	Temporary Help Svc Fees						$ -		
4203	61122	5000	200	000	Communications						$ -		
4203	61122	5400	200	000	Leases & Rentals-Copiers						$ -		
4203	61122	5401	200	000	Leases & Rentals-Other						$ -		
4203	61122	5500	200	000	Travel						$ -		
4203	61122	5800	200	000	Miscellaneous						$ -		
4203	61122	6000	200	000	Materials & Supplies						$ -		
4203	61122	6025	200	000	Computer Supplies						$ -		
4203	61122	6050	200	000	Technology Hard/Software						$ -		
4203	61122	8100	200	000	Capital Outlay - Replacement						$ -		
4203	61122	8000	200	000	Capital Outlay - Additions						$ -		
					Subtotal						$ -		
					Total			$ 65,781			$ -		
CARES -ESSR II-Secondary													
Salaries													
4203	61122	1126	300	100	Principal			$ 600			$ -		
4203	61122	1120	300	100	Instructional			$ 24,453			$ -		
4203	61122	1122	300	100	Librarian			$ 418			$ -		
4203	61122	1127	300	100	Assistant Principal			$ 5,127			$ -		
4203	61122	1150	300	100	Clerical			$ 205			$ -		
4203	61122	1151	300	100	Instructional Assistant			$ 2,089			$ -		
					Subtotal			$ 32,892			$ -		

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
Benefits													
4203	61122	1800	300	100	Payouts			$ 2,516			$ -		
4203	61122	2100	300	100	FICA						$ -		
4203	61122	2210	300	100	VRS - Plan 1 & 2						$ -		
4203	61122	2220	300	100	VRS - Hybrid Plan						$ -		
4203	61122	2212	300	100	VRS - Retiree Health Ins						$ -		
4203	61122	2310	300	100	HMP						$ -		
4203	61122	2400	300	100	Group Life Insurance						$ -		
4203	61122	2510	300	100	Disability Ins - Hybrid Plan						$ -		
4203	61122	2720	300	100	Workers Comp.			$ 92			$ -		
4203	61122	2821	300	100	Tuition Reimbursement						$ -		
					Subtotal			$ 2,608			$ -		
Other Expenditures											$ -		
4203	61122	3000	300	100	Purchased Services						$ -		
4203	61122	3200	300	100	Temporary Help Svc Fees						$ -		
4203	61122	5200	300	100	Communications						$ -		
4203	61122	5400	300	100	Leases & Rentals-Copiers						$ -		
4203	61122	5401	300	100	Leases & Rentals-Other						$ -		
4203	61122	5500	300	100	Travel						$ -		
4203	61122	5800	300	100	Miscellaneous						$ -		
4203	61122	6000	300	100	Materials & Supplies						$ -		
4203	61122	6025	300	100	Computer Supplies						$ -		
4203	61122	6050	300	100	Technology Hard/Software						$ -		
4203	61122	8100	300	100	Capital Outlay - Replacement						$ -		
4203	61122	8200	300	100	Capital Outlay - Additions						$ -		
					Subtotal						$ -		
					Total			$ 35,501			$ -		
											$ -		
CARES -ESSR II-District Wide											$ -		
Salaries											$ -		
4203	61122	1110	900	000	Administrative			$ 10,400			$ -		
4203	61122	1127	900	000	Assistant Principal			$ 37,600			$ -		
4203	61122	1120	900	000	Instructional			$ 293,398			$ -		
4203	61122	1122	900	000	Librarian			$ 4,466			$ -		
4203	61122	1130	900	000	Other Professional			$ 1,208			$ -		
4203	61122	1131	900	000	School Nurse			$ 52,850			$ -		
4203	61122	1170	900	000	Operative			$ 111,025			$ -		
4203	61122	1151	900	000	Instructional Assistant			$ 30,808			$ -		
4203	61122	1171	900	000	Operative Assistant			$ 9,577			$ -		
4203	61122	1190	900	000	Service			$ 63,146			$ -		
					Subtotal			$ 614,476			$ -		
Benefits											$ -		
4203	61122	1800	900	000	Payouts						$ -		
4203	61122	2100	900	000	FICA			$ 46,467			$ -		
4203	61122	2210	900	000	VRS - Plan 1 & 2						$ -		
4203	61122	2220	900	000	VRS - Hybrid Plan						$ -		
4203	61122	2212	900	000	VRS - Retiree Health Ins						$ -		
4203	61122	2310	900	000	HMP						$ -		

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
4203	61122	2400	900	000	Group Life Insurance						$ -		
4203	61122	2510	900	000	Disability Ins - Hybrid Plan						$ -		
4203	61122	2720	900	000	Workers Comp.			$ 7,287			$ -		
4203	61122	2821	900	000	Tuition Reimbursement						$ -		
					Subtotal			$ 53,754			$ -		
Other Expenditures											$ -		
4203	61122	3000	900	000	Purchased Services			$ 708			$ -		
4203	61122	3200	900	000	Temporary Help Svc Fees						$ -		
4203	61122	5200	900	000	Communications						$ -		
4203	61122	5400	900	000	Leases & Rentals-Copiers						$ -		
4203	61122	5401	900	000	Leases & Rentals-Other						$ -		
4203	61122	5500	900	000	Travel						$ -		
4203	61122	5800	900	000	Miscellaneous						$ -		
4203	61122	6000	900	000	Materials & Supplies			$ 26,378			$ -		
4203	61122	6025	900	000	Computer Supplies						$ -		
4203	61122	6050	900	000	Technology Hard/Software						$ -		
4203	61122	8100	900	000	Capital Outlay - Replacement						$ -		
4203	61122	8200	900	000	Capital Outlay - Additions						$ -		
					Subtotal			$ 27,087			$ -		
					Total			$ 695,317			$ -		
								$ 796,599			$ -		
											$ -		
											$ -		
											$ -		
											$ -		
TITLE VI-B GRANT-SUB GRANTS - FEDERAL											$ -		
Salaries					Used as needed				**$ -**		$ -		
4203	61125	1120	200	200	Instructional	$ -	$ 463	$ -	$ -		$ -		
					Subtotal	$ -	$ 463	$ -	$ -		$ -		
Benefits											$ -		
4203	61125	2100	200	200	FICA	$ -	$ 35	$ -	$ -		$ -		7.65%
4203	61125	2720	200	200	Workers Comp.	$ -	$ 1	$ -	$ -		$ -		0.28%
					Subtotal	$ -	$ 37	$ -	$ -		$ -		
Other Expenditures											$ -		
4203	61125	3000	200	200	Purchased Services	$ 6,403	$ 3,494	$ -	$ -		$ -		Revenue 332000-0060
4203	61125	5800	200	200	Miscellaneous	$ -	$ -	$ -	$ -		$ -		
4203	61125	6000	200	200	Materials & Supplies	$ 114	$ 1,029	$ -	$ -		$ -		
4203	61125	6025	200	200	Computer Supplies	$ -	$ -	$ -	$ -		$ -		
4203	61125	6050	200	200	Technology Hard/Software	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ 6,518	$ 4,522	$ -	$ -		$ -		
					Total	***$ 6,518***	***$ 5,022***	$ -	***$ -***		$ -		*Revenue match*
											$ -		
STARTALK GRANT - FEDERAL											$ -		
Salaries											$ -		
4203	61127	1110	200	100	Administrative	$ 8,009	$ 13,959	$ -	$ 3,800	$ -	$ (3,800)	100.00%	Stipends
4203	61127	1120	200	100	Instructional	$ 31,472	$ -	$ -	$ 11,550	$ -	$ (11,550)	100.00%	Stipends
4203	61127	1151	200	100	Instructional Assistant	$ 10,328	$ 24,995	$ -	$ 1,000	$ -	$ (1,000)	100.00%	Stipends
4203	61127	1620	200	100	Supplements	$ -	$ -	$ -	$ 4,250	$ -	$ (4,250)	100.00%	Stipends
					Subtotal	$ 49,809	$ 38,954	$ -	$ 20,600	$ -	$ (20,600)	100.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
Benefits											$ -	0.00%	
4203	61127	2100	200	100	FICA	$ 3,790	$ 2,956	$ -	$ 1,578	$ -	$ (1,578)	100.00%	7.65%
4203	61127	2720	200	100	Workers Comp.	$ 75	$ 97	$ -	$ 59	$ -	$ (59)	100.00%	0.28%
4203	61127	2821	200	100	Tuition Reimbursement	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 3,865	$ 3,054	$ -	$ 1,637	$ -	$ (1,637)	100.00%	
Other Expenditures											$ -	0.00%	
4203	61127	3000	200	100	Purchased Services	$ 19,283	$ 24,625	$ 114	$ 5,700	$ -	$ (5,700)	-100.00%	
4203	61127	3499	200	100	Internal Transportation	$ 5,865	$ 6,987	$ -	$ 10,000	$ -	$ (10,000)	100.00%	
4203	61127	5200	200	100	Communications	$ 39	$ -	$ -	$ -		$ -	0.00%	Revenue 332000-0062
4203	61127	5401	200	100	Rentals & Leases - Other	$ -	$ -	$ -	$ -		$ -	0.00%	
4203	61127	5500	200	100	Travel	$ 6,445	$ 4,502	$ -	$ 7,500	$ -	$ (7,500)	100.00%	
4203	61127	6000	200	100	Materials & Supplies	$ 3,476	$ 5,389	$ 381	$ 44,563	$ -	$ (44,563)	-100.00%	
4203	61127	6025	200	100	Computer Supplies	$ 386	$ 373	$ -	$ -	$ -	$ -	0.00%	
4203	61127	6050	200	100	Technology Hard/Software	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 35,495	$ 41,876	$ 495	$ 67,763	$ -	$ (67,763)	-100.00%	
					Total	***$ 89,169***	***$ 83,884***	***$ 495***	***$ 90,000***	***$ -***	$ (90,000)	-100.00%	*Revenue match*
											$ -		
CARL PERKINS GRANT											$ -		
Other Expenditures											$ -		
4203	61130	3000	300	300	Purchased Services	$ 7,573	$ 9,436	$ 6,076	$ 5,000	$ 44,559	$ 39,559	791.18%	
4203	61130	5200	300	300	Communications	$ 1,970	$ 919	$ 848	$ 2,000	$ 300	$ (1,700)	-85.00%	
4203	61130	5500	300	300	Travel	$ 1,978	$ 760	$ 587	$ 10,000	$ 7,350	$ (2,650)	-26.50%	Revenue 332000-0024
4203	61130	5800	300	300	Miscellaneous	$ -	$ -	$ -	$ -	$ 6,675	$ 6,675	0.00%	
4203	61130	6000	300	300	Materials & Supplies	$ 9,637	$ 15,144	$ 96,218	$ 36,000	$ 14,049	$ (21,951)	-60.98%	
4203	61130	6025	300	300	Computer Supplies	$ -	$ -	$ -	$ -	$ 14,250	$ 14,250	0.00%	
4203	61130	6050	300	300	Technology Hard/Software	$ 25,434	$ 46,292	$ 23,028	$ 60,000	$ 5,700	$ (54,300)	-90.50%	
4203	61130	8100	300	300	Capital Outlay - Replacement	$ 66,347	$ 48,707	$ -	$ -	$ 25,000	$ 25,000	0.00%	
					Subtotal	$ 112,939	$ 121,258	$ 126,757	$ 113,000	$ 117,883	$ 4,883	4.32%	
					Total	***$ 112,939***	***$ 121,258***	***$ 126,757***	***$ 113,000***	***$ 117,883***	$ 4,883	4.32%	*Revenue match*
											$ -		
Bright Star											$ -		
Salary /Benfits											$ -		
4203	*061132*	*1120*	*200*	*800*	Instructional					***$ 50,050***	$ 50,050	0.00%	
4203	*061132*	*2100*	*200*	*800*	FICA					***$ 3,828***	$ 3,828	0.00%	
4203	*061132*	*2720*	*200*	*800*	Workers Comp.					***$ 140***	$ 140	0.00%	
					Subtotal					***$ 54,018***	$ 54,018	0.00%	
Expenditures											$ -	0.00%	
4203	*061132*	*6000*	*200*	*800*	Materials & Supplies					***$ 632***	$ 632	0.00%	
					Total					***$ 54,650***	$ 54,650	0.00%	
											$ -		
MENTAL HEALTH PARTICIPATION GRANT - STUDENT SERVICES											$ -		
Salaries											$ -		
4203	61223	1120	300	100	Instructional	$ -	$ 1,200	$ -	$ -		$ -		
					Subtotal	$ -	$ 1,200	$ -	$ -		$ -		
Benefits											$ -		
4203	61223	2100	300	100	FICA	$ -	$ 88	$ -	$ -		$ -		7.65%
4203	61223	2720	300	100	Workers Comp.	$ -	$ 2	$ -	$ -		$ -		0.28%
					Subtotal	$ -	$ 90	$ -	$ -		$ -		

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
Other Expenditures											$ -		
4203	61223	3000	300	100	Purchased Services	$ 10,600	$ 12,711	$ -	$ -		$ -		
4203	61223	5500	300	100	Travel	$ -	$ 586	$ -	$ -		$ -		
4203	61223	6000	300	100	Materials & Supplies	$ -	$ 1,327	$ -	$ -		$ -		
					Subtotal	$ 10,600	$ 14,625	$ -	$ -		$ -		
					TOTAL	***$ 10,600***	***$ 15,915***	***$ -***	***$ -***		$ -		*Revenue match*
											$ -		
DCJS-JJDP GRANT - FEDERAL											$ -		
Other Expenditures					Grant has expired						$ -		
4203	61224	3000	300	100	Purchased Services	$ 13,634	$ 2,528	$ -	$ -		$ -		
					Subtotal	$ 13,634	$ 2,528	$ -	$ -		$ -		
					TOTAL	***$ 13,634***	***$ 2,528***	***$ -***	***$ -***		$ -		*Revenue match*
											$ -		
YADAPP PROGRAM - GRANT											$ -		
Salaries					*Grant has expired*						$ -		
4203	61227	1120	300	100	Instructional	$ 1,000	$ 2,000	$ -	$ -		$ -		
					Subtotal	$ 1,000	$ 2,000	$ -	$ -		$ -		
Benefits											$ -		
4203	61227	2100	300	100	FICA	$ -	$ 137	$ -	$ -		$ -		7.65%
4203	61227	2720	300	100	Workers Comp.	$ -	$ 5	$ -	$ -		$ -		0.28%
					Subtotal	$ -	$ 142	$ -	$ -		$ -		
Other Expenditures											$ -		
4203	61227	3000	300	100	Purchased Services	$ -	$ 500	$ -	$ -		$ -		
					Subtotal	$ -	$ 500	$ -	$ -		$ -		
					Total	***$ 1,000***	***$ 2,642***	***$ -***	***$ -***		$ -		*Revenue match*
											$ -		
ASCD Grant											$ -		
Other Expenditures					Grant has expired						$ -		
4203	61331	3000	300	100	Purchased Services	$ -	$ 744	$ -	$ -		$ -		
4203	61331	5500	300	100	Travel	$ -	$ -	$ -	$ -		$ -		
4203	61331	6000	300	100	Materials & Supplies	$ -	$ 3,817	$ -	$ -		$ -		
					Subtotal	$ -	$ 4,561	$ -	$ -		$ -		
					Total	***$ -***	***$ 4,561***	***$ -***	***$ -***		$ -		*Revenue match*
											$ -		
PERSONNEL SERVICES-APPLE CU GRANT											$ -		
Salaries											$ -		
4203	62141	1140	900	000	Technical	$ 2,000	$ 5,600	$ -	$ -		$ -		#VALUE!
					Subtotal	$ 2,000	$ 5,600	$ -	$ -		$ -		
Benefits											$ -		
4203	62141	2100	900	000	FICA	$ 153	$ 422	$ -	$ -		$ -		7.65%
4203	62141	2720	900	000	Workers Comp.	$ 5	$ 14	$ -	$ -		$ -		0.28%
					Subtotal	$ 158	$ 436	$ -	$ -		$ -		
Other Expenditures											$ -		
4203	62141	3000	900	000	Purchased Services	$ 20,708	$ 10,737	$ 161	$ -		$ -		
4203	62141	3800	900	000	Services from Other Gov.	$ -	$ -	$ -	$ -		$ -		Revenue 189915-0035
4203	62141	5200	900	000	Communications	$ -	$ -	$ -	$ -		$ -		
4203	62141	5401	900	000	Leases & Rentals-Other	$ 105	$ -	$ -	$ -		$ -		
4203	62141	5500	900	000	Travel	$ 2,856	$ 829	$ -	$ -		$ -		

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
4203	62141	5800	900	000	Miscellaneous	$ -	$ -	$ -	$ -		$ -		
4203	62141	6000	900	000	Materials & Supplies	$ 862	$ 3,757	$ 3,407	$ -		$ -		
4203	62141	6050	900	000	Non-Capitalized Hardware	$ -	$ 120	$ 79	$ -		$ -		
					Subtotal	$ 24,531	$ 15,443	$ 3,647	$ -		$ -		
					TOTAL	***$ 26,689***	***$ 21,479***	***$ 3,647***	***$ -***		$ -		*Revenue match*
											$ -		
SBO - SOCIAL COMMITTEE											$ -		
Other Expenditures											$ -		
4203	62142	3000	900	000	Purchased Services	$ -	$ -	$ -	$ -		$ -		
4203	62142	6000	900	000	Materials & Supplies	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ -	$ -	$ -		$ -		
					TOTAL	***$ -***	***$ -***	***$ -***	***$ -***		$ -		
											$ -		
HEALTH SERVICES - WELLNESS GRANT											$ -		
Other Expenditures											$ -		
4203	62221	3000	900	000	Purchased Services	$ 121	$ 259	$ 86	$ -		$ -		Revenue 189903-0003
4203	62221	5500	900	000	Travel	$ -	$ -	$ -	$ -		$ -		
4203	62221	6000	900	000	Materials & Supplies	$ 100	$ 86	$ -	$ -		$ -		
4203	62221	6025	900	000	Computer Supplies	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ 221	$ 345	$ 86	$ -		$ -		
					TOTAL	***$ 221***	***$ 345***	***$ 86***	***$ -***		$ -		*Revenue match*
											$ -	0.00%	
HEALTH SERVICES - FRESH GRANT											$ -	0.00%	
Salaries											$ -	0.00%	
4203	62222	1110	900	000	Administrative	$ 131,605	$ 146,930	$ 141,049	$ 140,848	$ 94,879	$ (45,969)	-32.64%	
4203	62222	1120	900	000	Instructional	$ 198,283	$ 199,312	$ 57,155	$ 203,906	$ -	$ (203,906)	-100.00%	
4203	62222	1130	900	000	Other Professional	$ 113,766	$ 71,342	$ 110,037	$ 70,798	$ 219,305	$ 148,507	209.76%	
4203	62222	1140	900	000	Technical	$ 68,733	$ 69,563	$ 69,410	$ 68,690	$ -	$ (68,690)	-100.00%	
4203	62222	1190	900	000	Service			$ 350			$ -	-100.00%	
4203	62222	1620	900	000	Supplements	$ 64,554	$ 38,249	$ 10,800	$ 53,200	$ 132,960	$ 79,760	149.92%	
4203	62222	1660	900	000	Bonus			$ 232			$ -	-100.00%	
4203	62222	1800	900	000	Payouts			$ 2,738			$ -	-100.00%	
					Subtotal	$ 576,941	$ 525,397	$ 391,770	$ 537,442	$ 447,144	$ (90,298)	-16.80%	
Benefits											$ -	0.00%	
4203	62222	2100	900	000	FICA	$ 39,389	$ 38,844	$ 28,904	$ 29,846	$ 34,208	$ 4,362	14.62%	7.65%
4203	62222	2210	900	000	VRS - Plan 1 & 2	$ 38,254	$ 31,163	$ 23,792	$ 55,997	$ 52,220	$ (3,777)	-6.75%	16.62%
4203	62222	2220	900	000	VRS - Hybrid Plan	$ 35,874	$ 44,276	$ 28,363	$ -	$ -	$ -	-100.00%	5.00%
4203	62222	2212	900	000	VRS - Retiree Health Ins	$ 5,673	$ 5,739	$ 3,797	$ 4,079	$ 3,802	$ (277)	-6.79%	1.21%
4203	62222	2310	900	000	HMP	$ 66,780	$ 89,262	$ 82,512	$ 53,835	$ 33,108	$ (20,727)	-38.50%	$10,767 per FT employee
4203	62222	2400	900	000	Group Life Insurance	$ 6,251	$ 6,267	$ 4,205	$ 5,191	$ 4,839	$ (352)	-6.78%	1.54%
4203	62222	2510	900	000	Disability Ins - Hybrid Plan	$ 608	$ 668	$ 406	$ 134	$ 126	$ (8)	-5.97%	0.27%
4203	62222	2720	900	000	Workers Comp.	$ 1,486	$ 1,386	$ 1,120	$ 1,096	$ 1,252	$ 156	14.23%	0.28%
					Subtotal	$ 194,315	$ 217,606	$ 173,099	$ 150,178	$ 129,555	$ (20,623)	-13.73%	
Other Expenditures											$ -	0.00%	
4203	62222	3000	900	000	Purchased Services	$ 62,374	$ 55,209	$ 60,394	$ 20,304	$ 65,000	$ 44,696	220.13%	
4203	62222	3499	900	000	Internal Transportation	$ 261	$ -	$ -	$ -	$ -	$ -	0.00%	Revenue 189915-0031
4203	62222	4210	900	000	Fleet Fuel			$ 158			$ -	-100.00%	
4203	62222	4230	900	000	Fleet Labor			$ 23			$ -	-100.00%	

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
4203	62222	5200	900	000	Communications	$ 5	$ -	$ -	$ -	$ 69,036	$ 69,036	0.00%	
4203	62222	5500	900	000	Travel	$ 7,308	$ 2,991	$ 334	$ 15,000	$ 3,000	$ (12,000)	-80.00%	
4203	62222	5800	900	000	Miscellaneous	$ 335	$ 50	$ -	$ 200	$ 300	$ 100	100.00%	
4203	62222	6000	900	000	Materials & Supplies	$ 28,077	$ 26,167	$ 80,090	$ (31,124)		$ 31,124	-100.00%	
4203	62222	6025	900	000	Computer Supplies	$ 3,886	$ 1,474	$ 1,588	$ 2,000	$ 2,000	$ -	0.00%	
4203	62222	6050	900	000	Technology Hard/Software	$ 4,316	$ 1,575	$ 180	$ 6,000	$ 3,000	$ (3,000)	-50.00%	
4203	62222	8100	900	000	Capital Outlay	$ -	$ -	$ 69,557	$ -	$ -	$ -	-100.00%	
					Subtotal	$ 106,562	$ 87,465	$ 212,324	$ 12,380	$ 142,336	$ 129,956	1049.73%	
					TOTAL	***$ 877,819***	***$ 830,467***	***$ 777,193***	***$ 700,000***	***$ 719,035***	$ 19,035	2.72%	*Revenue match*
											$ -		
HEALTH SERVICES-FRESH-Family Take Home											$ -		
Other Expenditures					Grant has expired						$ -		
4203	62223	5401	900	000	Rentals & Leases	$ -	$ 204	$ -	$ -		$ -		
4203	62223	6000	900	000	Materials & Supplies	$ 809	$ 667	$ -	$ -		$ -		
					Subtotal	$ 809	$ 871	$ -	$ -		$ -		
					TOTAL	***$ 809***	***$ 871***	***$ -***	***$ -***		$ -		*Revenue match*
											$ -		
SUMMER FEEDING											$ -		
Salaries											$ -		
4203	65100	1110	900	000	Administrative	$ -	$ -	$ -	$ -		$ -		
4203	65100	1120	900	000	Instructional	$ -	$ -	$ -	$ -		$ -		
4203	65100	1130	900	000	Other Professional	$ -	$ -	$ -	$ -		$ -		
4203	65100	1140	900	000	Technical	$ -	$ -	$ -	$ -		$ -		
4203	65100	1190	900	000	Service	$ -	$ 3,301	$ 5,120	$ -	$ -	$ -		
					Subtotal	$ -	$ 3,301	$ 5,120	$ -	$ -	$ -		
Benefits											$ -		
4203	65100	2100	900	000	FICA	$ -	$ 238	$ 381	$ -	$ -	$ -		7.65%
4203	65100	2210	900	000	VRS - Plan 1 & 2	$ -	$ -	$ -	$ -		$ -		16.62%
4203	65100	2220	900	000	VRS - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		5.00%
4203	65100	2212	900	000	VRS - Retiree Health Ins	$ -	$ -	$ -	$ -		$ -		1.21%
4203	65100	2310	900	000	HMP	$ -	$ -	$ -	$ -		$ -		$10,767 per FT employee
4203	65100	2400	900	000	Group Life Insurance	$ -	$ -	$ -	$ -		$ -		1.54%
4203	65100	2510	900	000	Disability Ins - Hybrid Plan	$ -	$ -	$ -	$ -		$ -		0.27%
4203	65100	2720	900	000	Workers Comp.	$ -	$ 58	$ 65	$ -	$ -	$ -		0.28%
					Subtotal	$ -	$ 296	$ 446	$ -	$ -	$ -		
Other Expenditures											$ -		
4203	65100	3000	900	000	Purchased Services			$ 159			$ -		
4203	65100	6000	900	000	Materials & Supplies	$ -	$ 5,927	$ 9,437	$ -	$ -	$ -		Revenue 242000-0034
4203	65100	6040	900	000	Software	$ -	$ -	$ -	$ -		$ -		
4203	65100	6025	900	000	Computer Supplies	$ -	$ -	$ -	$ -		$ -		
4203	65100	6050	900	000	Hardware	$ -	$ -	$ -	$ -		$ -		
4203	65100	8200	900	000	Capital Outlay	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ -	$ 5,927	$ 9,596	$ -	$ -	$ -		
					Total	***$ -***	***$ 9,525***	***$ 15,163***	***$ -***	***$ -***	$ -		*matches revenue*
											$ -		
Other Expenditures											$ -		
4203	65101	3000	900	000	Purchased Services			$ 23,111			$ -		
4203	65101	6000	900	000	Materials & Supplies	$ -	$ -	$ 406	$ -		$ -		Revenue 242000-0034

						FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
4203	65101	8200	900	000	Capital-Outlay additiona			$ 36,343			$ -		
					Total	$ -	$ -	$ 59,860	$ -		$ -		
											$ -		
Nutirtion Equipment Grant											$ -		
Other Expenditures											$ -		
4203	65102	3000	900	000	Purchased Services						$ -		
4203	65102	6000	900	000	Materials & Supplies	$ -	$ -		$ -		$ -		Revenue 242000-0034
4203	65102	8200	900	000	Capital-Outlay additiona			$ 11,040			$ -		
					Total	$ -	$ -	$ 11,040	$ -		$ -		
											$ -		
Other Expenditures											$ -		
4203	67200	9205	900	000	Transfer to School Operating Fund			$ 13,000			$ -		
											$ -		
											$ -		
											$ -		
											$ -		
TECHNOLOGY - SOL GRANT											$ -		
Other Expenditures											$ -		
4203	68102	6000	900	000	Materials & Supplies	$ 1,747	$ -	$ 3,099	$ -		$ -	-100.00%	Revenue 242000-0034
4203	68102	6040	900	000	Software	$ 5,397	$ -	$ -	$ -		$ -	0.00%	
4203	68102	6025	900	000	Computer Supplies	$ -	$ 156	$ -	$ -		$ -	0.00%	
4203	68102	6050	900	000	Hardware	$ 616,740	$ 103,477	$ 1,028,084	$ 570,000	$ 570,000	$ -	0.00%	
4203	68102	8200	900	000	Capital Outlay	$ -	$ -	$ -	$ -		$ -	0.00%	
					Subtotal	$ 623,883	$ 103,633	$ 1,031,183	$ 570,000	$ 570,000	$ -	0.00%	
					Total	***$ 623,883***	***$ 103,633***	***$ 1,031,183***	***$ 570,000***	***$ 570,000***	$ -	0.00%	*matches revenue*

Salaries	$ 3,348,619	$ 3,238,874	$ 3,840,926	$ 2,769,360	$ 2,992,998	$ 223,638	8.08%
Benefits	$ 1,418,236	$ 1,511,772	$ 1,578,666	$ 1,473,095	$ 1,379,656	$ (93,439)	-6.34%
Purchased Services	$ 476,811	$ 337,343	$ 4,788,029.15	$ 41,004	$ 458,964	$ 417,960	1019.32%
Internal Services	$ 83	$ -	$ -	$ -	$ 58,291	$ 58,291	0.00%
Other Charges	$ 38,949	$ 37,588		$ 34,700	$ 103,161	$ 68,461	100.00%
Materials & Supplies	$ 927,900	$ 379,690		$ 1,045,879	$ 214,532	$ (831,347)	100.00%
Capital Outlay/Contingency	$ 66,347	$ 48,707	$ -	$ -	$ 595,000	$ 595,000	0.00%
Fund Transfers	$ -	$ -	$ -	$ -		$ -	0.00%
Total	**$ 6,276,947**	**$ 5,553,975**	**$ 10,207,621**	**$ 5,364,038**	**$ 5,802,602**	**$ 438,564**	**8.18%**

School Asset Replacement Fund

The School Asset Replacement Fund, established in FY 2011, helps ensure long-term funding for capital assets and uninterrupted funding for capital projects at year-end. In FY 2023, the school division will transfer a total of $2,475,777 to the Asset Fund.
The funds are distributed as follows:

Capital Improvement Plan (CIP)	752,242
Transfer to County for Debt Service	1,278,535
District-wide	75,000
Nutrition Replacement Plan	150,000
Transportation Mgmt System	25,000
School-wide Vehicle Replacement	80,000
Technology Refresh & Project	50,000
Musical Instrument Replacement	25,000
CTE Modifications	40,000

Revenue Highlights:

The $75,000 in local funding anticipates receiving funds from insurance recoveries to repair or replace equipment. Va. Security Grant reserve for a new grant in FY 2023. In FY2021 an energy savings program started with expected revenues of $30,000. In FY22, a cell tower placed at Fauquier High School is expected to bring approximately $25,000 in revenue to be used at all three high schools for athletics needs.

Expenditure Highlights:

In prior years, many capital projects could not begin until after the students were released at the end of the school year (approximately mid-June) and our fiscal year ended on June 30. As a result, purchase orders written prior to June 30 (for which services had not yet been rendered) had to be deleted and rewritten after July 1 with the assumption that identified funding from the prior year would be carried over to the subsequent year. This cumbersome process usually took several months to navigate. Therefore, to eliminate confusion, unnecessary processing, and promote long-term planning for capital expenditures, the School Asset Replacement Fund was established. This fund was established with the agreement of the Fauquier County Board of Supervisors that any funds in this account at fiscal year-end would automatically transfer over to each succeeding year for approved projects. Examples of School Asset Fund projects would be HVAC replacements, phone system/alarm system replacements or upgrades, school bus replacements or new additions such as computer systems or other replacement plans.

In FY 22 a contractor was hired, Downey Scott, to evaluate our buildings and fields. The evaluation addressing repair, maintenance, and replacement of fields came in at 77.0 million. In the FY 23 budget, the County Board of Supervisors placed it in their budget to go out for bonds in FY 25 for partial repairs. In the list of items, the most critical projects are the roofs and HVAC systems which totals approximately $14.7 million. These need to be addressed over the next five years.

Fauquier County Public Schools
Asset Fund
Revenue and Expenditure Summary

SCHOOL ASSET REPLACEMENT FUND - REVENUES

				FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
Local											
3201	151000	0002	Interest Income	$ 60,505	$ 70,140	$ 983	$ -		$ -	-100.00%	
3201	152200	0010	Milestone Tower			$ 25,000		$ 25,000	$ 25,000		
3201	189900	0050	Miscellaneous	$ -	$ -	$ -	$ 465,500		$ (465,500)	100.00%	Unfunded
3201	189901	0001	Sale of Real Property			$ 213,740			$ -		
3201	189901	0002	Sale of Vehicles	$ 12,025	$ -	$ 1,423	$ 12,000		$ (12,000)	743.59%	Change based on history
3201	189901	0051	C-Power	$ -	$ -	$ 16,484	$ 20,000	$ 30,000	$ 10,000	21.33%	Energy Savings Program
3201	189903	0001	Local Donations	$ 49,398	$ 26,837	$ 15,000	$ -		$ -	-100.00%	
3201	189915	0030	Local Grants	$ 40,000	$ 6,550	$ -	$ -		$ -	0.00%	
3201	191000	0001	Modular Revenue	$ -	$ -	$ -	$ -		$ -	0.00%	
			Local Subtotal	$ 161,928	$ 103,527	$ 272,629	$ 497,500	$ 55,000	$ (442,500)	82.48%	
State Revenue									$ -		
3201	242000	0010	VA Security Grant	$ 16,000	$ 11,246	$ -	$ -	$ 25,000	$ 25,000	0.00%	
			State Subtotal	$ 16,000	$ 11,246	$ -	$ -	$ 25,000	$ 25,000	0.00%	
Federal Revenue									$ -		
3201	332000	0001	NSLP Equipment Assistance	$ -	$ -	$ -	$ -		$ -	0.00%	
			Federal Subtotal	$ -	$ -	$ -	$ -		$ -	0.00%	
Non-Revenue Receipts									$ -		
3201	411000	0010	Insurance Recoveries	$ 45,053	$ 76,165	$ 73,440	$ 60,000	$ 75,000	$ 15,000	-18.30%	
			NRR Subtotal	$ 45,053	$ 76,165	$ 73,440	$ 60,000	$ 75,000	$ 15,000	-18.30%	
Transfer									$ -		
3201	414000	0001	Transfer ESCO Lease Proceeds	$ 10,672,434	$ -	$ -	$ -		$ -	0.00%	ESCO Loan Proceeds
3201	415000	0205	Transfer Transfer - School Fund	$ 3,223,535	$ 2,918,644	$ 3,782,835	$ 3,471,527	$ 2,320,777	$ (1,150,750)	-8.23%	
3201	415000	0401	T-CIP Transfer - Debt Service	$ 776,884	$ 865,400	$ 782,232	$ 800,000	$ -	$ (800,000)	2.27%	Bus Lease
			Subtotal	$ 14,672,853	$ 3,784,044	$ 4,565,067	$ 4,271,527	$ 2,320,777	$ (1,950,750)	-6.43%	
			TOTAL ASSET FUND	**$ 14,895,834**	**$ 3,974,982**	**$ 4,911,137**	**$ 4,829,027**	**$ 2,475,777**	**$ (2,353,250)**	**-1.67%**	

SCHOOL ASSET REPLACEMENT FUND - EXPENDITURES

					FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
Instruction												
4201	61100	8703		Modular Hous	$ -	$ -	$ -	$ -		$ -	0.00%	
4201	61100	8704		Outdoor Lab	$ -	$ -	$ -	$ -		$ -	0.00%	
4201	61100	8706		CTE Modificat	$ 32,223	$ 38,267	$ 38,444	$ 25,000	$ 40,000	$ 15,000	60.00%	CTE Equipment
4201	61100	8707		School Improv	$ 4,498	$ -	$ 2,466	$ 25,000		$ (25,000)	-100.00%	Furniture & Equipment replacement - growth
4201	61100	8709		Innovative Init	$ 1,560	$ -	$ -	$ -		$ -	0.00%	
4201	61100	8710		Environmental	$ 11,393	$ 4,992	$ -	$ -		$ -	0.00%	
4201	61100	8711		Friends of Edu	$ 153	$ 18	$ -	$ -		$ -	0.00%	
4201	61100	8712		Marshall Com	$ -	$ -	$ -	$ -		$ -	0.00%	
4201	61100	8713		Middle Schoo	$ 3,138	$ 3,792	$ -	$ 5,000		$ (5,000)	100.00%	MS Equipment
4201	61100	8714		Music Instrume	$ -	$ -	$ 25,000	$ 25,000	$ 25,000	$ -	0.00%	Instrument Replacement
			Instruction	**L Instruction**	**$ 52,965**	**$ 47,068**	**$ 65,910**	**$ 80,000**	**$ 65,000**	**$ (15,000)**	-18.75%	
Health												
4201	62220	8101		AED Replacer	$ -	$ -	$ -	$ -		$ -	0.00%	
4201	62220	8102		Health Cottag	$ -	$ -	$ -	$ -		$ -	0.00%	
			Health	**OTAL Health**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	0.00%	
Transportation												
4201	63200	8100		Capital Outla	$ 776,884	$ 849,553	$ 977,168	$ 800,000	$ -	$ (800,000)	-100.00%	8 Lease Buses
4201	63200	8101		FCPS Vehicle	$ 41,649	$ 139,078	$ 20,885	$ 100,000	$ 80,000	$ (20,000)	-20.00%	Vehicle replacement plan
4201	63200	8200		Capital Outla	$ -	$ 10,942	$ -	$ -		$ -	0.00%	
4201	63200	8201		Transportatio	$ 465,647	$ -	$ 53,805	$ 25,000	$ 25,000	$ -	0.00%	Radio Replacement
			Transportation	**nsportation**	**$ 1,284,180**	**$ 999,573**	**$ 1,051,858**	**$ 925,000**	**$ 105,000**	$ (820,000)	-88.65%	
Technology										$ -	0.00%	
4201	68000	8104		Refresh Plan	$ 300,710	$ 27,822	$ 43,080	$ 40,000	$ 40,000	$ -	0.00%	Tech Refresh
4201	68000	8105		Computer Har	$ 216,720	$ -	$ -	$ -		$ -	0.00%	
4201	68000	8106		Projector Rep	$ -	$ 9,780	$ 12,618	$ 10,000	$ 10,000	$ -	0.00%	Projector Repl.
4201	68000	8203		3D Printers	$ -	$ -	$ -	$ -		$ -	0.00%	
4201	68000	8303		Computer Rep	$ 48,548	$ -	$ -	$ -		$ -	0.00%	
			Technology	**Technology**	**$ 565,978**	**$ 37,602**	**$ 55,698**	**$ 50,000**	**$ 50,000**	$ -	0.00%	
Nutrition										$ -	0.00%	
4201	65100	8600		Nutrition Asse	$ 75,958	$ -	$ 76,441	$ 150,000	$ 150,000	$ -	0.00%	Nutrition Equip. Refresh
			Nutrition	**AL Nutrition**	**$ 75,958**	**$ -**	**$ 76,441**	**$ 150,000**	**$ 150,000**	$ -	0.00%	
District-Wide												
4201	67200	9401		Transfer to Co	$ 64,379	$ 195,526	$ 322,362	$ 471,640	$ 322,362	$ (149,278)	-31.65%	Bus Lease Payment

4201	67200	9205	0900	0000	Transfer to Sc	$ 5,000	$ 68,690	$ 38,407	$ -	$ -	$ -	-100.00%	
4201	69000	8106			Land Purchase	$ -	$ 318,462	$ -	$ -		$ -	0.00%	
4201	69000	8503			Insurance Rec	$ -	$ -		$ 60,000	$ 75,000	$ 15,000	100.00%	
4201	69000	6057			ESCO Issuance	$ 40,000	$ 5,000	$ -	$ -		$ -	0.00%	ESCO Project
4201	69000	8504			ESCO Project	$ 5,198,257	$ 4,658,473	$ 1,399,881	$ 956,173	$ 956,173	$ -	0.00%	ESCO Project
4201	69000	9999			Contingency R	$ -	$ -		$ 465,500		$ (465,500)	100.00%	Unfunded Reserve
				Districtwide	**District Wide**	**$ 5,307,636**	**$ 5,246,151**	**$ 1,760,650**	**$ 1,953,313**	**$ 1,353,535**	**$ (599,778)**	**-30.71%**	
Comprehensive Maintenance Plan (CMP)									Funds distributed based on project list.				$ 1,573,535.00
4201	64210	8100			Capital Outla	$ -	$ -	$ -	$ -		$ -	0.00%	Move to Fund 205 in FY 23
4201	64210	8300			Bradley Eleme	$ 25,728	$ 5,762	$ 5,765	$ 61,800		$ (61,800)	-100.00%	Move to Fund 205 in FY 23
4201	64210	8310			Brumfield Eler	$ 20,388	$ 19,610	$ 3,083	$ 9,500		$ (9,500)	-100.00%	Move to Fund 205 in FY 23
4201	64210	8320			Coleman Elem	$ 15,021	$ 8,484	$ -	$ 20,500		$ (20,500)	100.00%	Move to Fund 205 in FY 23
4201	64210	8330			Greenville Ele	$ 21,443	$ 9,590	$ 3,222	$ 32,300		$ (32,300)	-100.00%	Move to Fund 205 in FY 23
4201	64210	8340			Miller Element	$ 5,748	$ 14,401	$ -	$ 47,500		$ (47,500)	100.00%	Move to Fund 205 in FY 23
4201	64210	8350			Pearson Eleme	$ 5,125	$ 9,195	$ -	$ 7,000		$ (7,000)	100.00%	Move to Fund 205 in FY 23
4201	64210	8360			Pierce Elemen	$ 29,088	$ 5,052	$ 5,603	$ 49,950		$ (49,950)	-100.00%	Move to Fund 205 in FY 23
4201	64210	8370			Ritchie Elemer	$ 26,815	$ 28,293	$ 16,835	$ 94,447		$ (94,447)	-100.00%	Move to Fund 205 in FY 23
4201	64210	8380			Smith Element	$ 31,182	$ 13,387	$ -	$ 28,900		$ (28,900)	100.00%	Move to Fund 205 in FY 23
4201	64210	8390			Thompson Ele	$ 42,772	$ 10,239	$ -	$ 3,175		$ (3,175)	100.00%	Move to Fund 205 in FY 23
4201	64210	8400			Walter Eleme	$ 76,583	$ 1,010	$ 5,773	$ 23,900		$ (23,900)	-100.00%	Move to Fund 205 in FY 23
4201	64210	8410			Auburn Middl	$ 25,565	$ 9,658	$ 1,385	$ 35,000		$ (35,000)	-100.00%	Move to Fund 205 in FY 23
4201	64210	8420			Cedar Lee Mi	$ 30,805	$ 20,683	$ -	$ 25,000		$ (25,000)	100.00%	Move to Fund 205 in FY 23
4201	64210	8430			Marshall Mid	$ 14,101	$ 12,779	$ 1,183	$ 34,700		$ (34,700)	-100.00%	Move to Fund 205 in FY 23
4201	64210	8440			Taylor Middle	$ 15,766	$ 94,640	$ -	$ 30,232		$ (30,232)	100.00%	Move to Fund 205 in FY 23
4201	64210	8450			Warrenton M	$ 14,229	$ 15,522	$ -	$ 34,800		$ (34,800)	100.00%	Move to Fund 205 in FY 23
4201	64210	8460			Fauquier HS	$ 137,976	$ 84,095	$ 84,105	$ 101,942		$ (101,942)	-100.00%	Move to Fund 205 in FY 23
4201	64210	8470			Liberty HS	$ 79,473	$ 22,007	$ 18,525	$ 32,975		$ (32,975)	-100.00%	Move to Fund 205 in FY 23
4201	64210	8480			Kettle Run HS	$ 33,231	$ 35,855	$ 3,500	$ 74,960		$ (74,960)	-100.00%	Move to Fund 205 in FY 23
4201	64210	8490			Southeastern	$ 8,221	$ -	$ 9,805	$ 19,500		$ (19,500)	-100.00%	Move to Fund 205 in FY 23
4201	64210	8500			General Repa	$ 37,560	$ 85,362	$ 87,056	$ -		$ -	-100.00%	Move to Fund 205 in FY 23
4201	64210	8503			Insurance Rep	$ 5,890	$ -	$ -	$ -		$ -	0.00%	Move to Fund 205 in FY 23
4201	64210	8506			Elem. School S	$ -	$ -	$ -	$ -		$ -	0.00%	Move to Fund 205 in FY 23
4201	64210	8507			Building - Dist	$ 796	$ 11,472	$ -	$ 101,919		$ (101,919)	100.00%	Move to Fund 205 in FY 23
				CMP	**TOTAL CMP**	**$ 703,508**	**$ 517,097**	**$ 245,838**	**$ 870,000**		**$ (870,000)**	-100.00%	Move to Fund 205 in FY 23

Capital Improvement Plan (CIP) Funds distributed based on project list.

Capital Projects													
4201	64230	8320			Communicatio	$ 592	$ -	$ -	$ -		$ -		
4201	64230	8380			Modular Class	$ -	$ -	$ -	$ -		$ -		
					Subtotal	$ 592	$ -	$ -	$ -		$ -		
Roof													
4201	64231	8310			Brumfield Eler	$ 70,000	$ -	$ -	$ -		$ -		

4201	64231	8320	Coleman Elem	$ -	$ 40,441	$ -	$ -		$ -		
4201	64231	8360	Pierce Elemen	$ -	$ 112,882	$ -	$ -		$ -		
4201	64231	8420	Cedar Lee Mi	$ -	$ -	$ -	$ -		$ -		
4201	64231	8470	Liberty High	$ -	$ -	$ -	$ -		$ -		
			Subtotal	$ 70,000	$ 153,323	$ -	$ -		$ -		
HVAC & Mechanical											
4201	64232	8100	District-wide	$ -	$ -	$ -	$ -		$ -		
4201	64232	8340	Miller Element	$ -	$ -		$ -		$ -		VAV Replacements (60)
4201	64232	8400	Walter Eleme	$ 4,449	$ -	$ -	$ -		$ -		
4201	64232	8460	Fauquier High	$ -	$ -	$ -	$ -		$ -		
4201	64232	8490	Southeastern	$ 24,500	$ -	$ -	$ -		$ -		
			Subtotal	$ 28,949	$ -	$ -	$ -		$ -		
Safety, Security & Communications											
4201	64233	8100	District-wide	$ 51,394	$ 12,748	$ 1,919	$ -		$ -		
4201	64233	8320	Coleman Elementary			$ 27,890			$ -		
4201	64233	8360	Pierce Elemen	$ -	$ -	$ 88,532	$ -		$ -		Fire Alarm
4201	64233	8400	Walter Eleme	$ -	$ 36,035	$ 11,744	$ -		$ -		
4201	64233	8480	Kettle Run Hig	$ -	$ -	$ 180,456	$ -		$ -		Digital camera upgrade
4201	64233	8506	VA Security E	$ 53,165	$ 15,559	$ 114,598	$ -		$ -		
4201	64233	8507	MS Door Acce	$ -	$ 29,166	$ 32,140	$ -		$ -		
4201	64233	8508	Avigilon Acc7	$ -	$ 7,192	$ -	$ -		$ -		
			Subtotal	$ 104,558	$ 100,700	$ 457,280	$ -		$ -		
Building Renovations									$ -		
4201	64234	8360	Pierce Elemen	$ -	$ -	$ -	$ -		$ -		
4201	64234	8400	Walter Eleme	$ 102,053	$ 19,228	$ -	$ -		$ -		
4201	64234	8420	Cedar Lee Mi	$ -	$ -	$ -	$ -		$ -		
4201	64234	8460	Fauquier High	$ 4,990	$ 181,664	$ -	$ -		$ -		
4201	64234	8470	Liberty High	$ 54,753	$ -	$ -	$ -		$ -		
4201	64234	8480	Kettle Run Hig	$ 52,888	$ -	$ -	$ -		$ -		
4201	64234	8100	Division-wide	$ -	$ -	$ 23,095	$ -		$ -		Security Vestibules
			Subtotal	$ 214,684	$ 200,892	$ 23,095	$ -		$ -		
Exterior Grounds									$ -		
4201	64235	8340	Coleman Elem	$ -	$ -	$ -	$ -		$ -		
4201	64235	8340	Miller Element	$ -	$ -	$ -	$ -		$ -		
4201	64235	8350	Pearson Eleme	$ -	$ -	$ -	$ -		$ -		
4201	64235	8360	Pierce Elemen	$ 110,372	$ 83,940	$ -	$ -		$ -		
4201	64235	8380	Smith Element	$ -	$ -	$ -	$ -		$ -		
4201	64235	8420	Cedar Lee Mi	$ -	$ -	$ -	$ -		$ -		
4201	64235	8430	Marshall Midd	$ -	$ -	$ -	$ -		$ -		
4201	64235	8380	Smith Element	$ -	$ -	$ -	$ -		$ -		
4201	64235	8460	Fauquier High	$ -	$ -	$ -	$ -		$ -		Long Jump Repairs

4201	64235	8470	Liberty High	$ -	$ -	$ -	$ -		$ -		
4201	64235	8480	Kettle Run Hig	$ -	$ -	$ 23,095	$ -		$ -		Track Repairs
4201	64235	8490	Southeastern	$ -	$ -	$ -	$ -		$ -		
			Subtotal	$ 110,372	$ 83,940	$ 23,095	$ -		$ -		
Other Capital Projects									$ -		
4201	64236	8390	Thompson Ele	$ -	$ -	$ -	$ -		$ -		
4201	64236	8400	Walter Eleme	$ -	$ -	$ -	$ -		$ -		
4201	64236	8700	KRJS 2nd Entrance			$ 5,925			$ -		
4201	64236	8701	Middle Schoo	$ -	$ 16,155	$ -	$ -		$ -		
4201	64236	8702	Capital Reser	$ -	$ -	$ 51,475	$ -		$ -	-100.00%	SB Capital Reserve
4201	64236	9999	Contingency	$ -	$ -		$ 800,714	$ 697,242	$ (103,472)	100.00%	CIP Contingency/C-Power
			Subtotal	$ -	$ 16,155	$ 57,400	$ 800,714	$ 697,242	$ (103,472)	-12.92%	
						$ 560,870			$ -		
Milestone Towers									$ -		
4201	64236	8460	Fauquier High School					$ 8,325	$ 8,325	0.00%	
4201	64236	8470	Liberty High School					$ 8,325	$ 8,325	0.00%	
4201	64236	8480	Kettle Run High Schools					$ 8,350	$ 8,350	0.00%	
			Subtotal					$ 25,000	$ 25,000	0.00%	
C-Power Energy Projects									$ -	0.00%	
4201	64238	8300	Bradley Elementary					$ 30,000	$ 30,000	0.00%	
4201	64238	8310	Brumfield Elementary						$ -		
4201	64238	8320	Coleman Elementary						$ -		
4201	64238	8330	Greenville Elementary						$ -		
4201	64238	8340	Miller Elementary						$ -		
4201	64238	8350	Pearson Elementary						$ -		
4201	64238	8360	Pierce Elementary						$ -		
4201	64238	8370	Ritchie Elementary						$ -		
4201	64238	8380	Smith Elementary						$ -		
4201	64238	8390	Thompson Elementary						$ -		
4201	64238	8400	Walter Elementary						$ -		
4201	64238	8410	Auburn Middle						$ -		
4201	64238	8420	Cedar Lee Middle						$ -		
4201	64238	8430	Marshall Middle						$ -		
4201	64238	8440	Taylor Middle						$ -		
4201	64238	8450	Warrenton Middle						$ -		
4201	64238	8460	Fauquier HS						$ -		
4201	64238	8470	Liberty HS						$ -		
4201	64238	8480	Kettle Run HS						$ -		
4201	64238	8490	Southeastern Alternative						$ -		

	Subtotal					$ 30,000	$ 30,000	0.00%	
CIP	**TOTAL CIP**	**$ 179,717**	**$ 34,787**	**$ 114,598**	**$ -**	**$ -**	$ -	-100.00%	
	TOTAL	**$ 8,169,942**	**$ 6,882,280**	**$ 3,370,993**	**$ 4,028,313**	**$ 1,723,535**	**$ (2,304,778)**	**-57.21%**	

Fauquier County Public Schools

Student Transportation Vehicle Replacement Strategy

Purpose & Goals: School Board policy states that the school division will provide resident students with safe and efficient transportation services. The Transportation Department implements this policy by developing a vehicle replacement plan to maintain a fleet that is safe, cost effective and operationally efficient. To fulfill this policy, this strategy and associated criteria are established and used to assess replacement needs and requests for funding to meet those needs.

Current Student Transportation Fleet: The current fleet consists of 180 school buses and 26 cars/vans. These vehicles travel more than 3 million miles per year, assigned to 157 routes and transports over 8,000 students.

Criteria for Replacement: School buses are scheduled to be replaced on a 15 year/200,000 mile schedule. Cars are scheduled to be replaced on a 10 year/200,000 mile schedule.

Replacement Process: Using the established criteria, the Transportation Director along with Fleet Manager will implement this strategy to maintain a transportation fleet that is safe and meets the needs of the school division.

1. Maintain an inventory of student transportation vehicles, including model year, vehicle type and number, scheduled replacement year, mileage.
2. Monthly review fleet maintenance reports to identify vehicles that may be generating high maintenance costs.
3. Annually review inventory to evaluate replacement needs.
4. Coordinate with the Fleet Maintenance Supervisor to assess vehicles
    a. That meet replacement criteria
    b. That are generating unusually high maintenance costs
    c. That no longer meet safety and efficiency standards such as those with body fatigue, excessive corrosion, and higher than normal fuel consumption
5. Manage the assignment of vehicles to extend the useful life such as by rotating vehicles from high mileage routes to shorter, less demanding routes.
6. Request funding and replace vehicles most in need.
7. Maintain vehicles in sound conditions to serve a spares.

Spare Buses: Current operations try to maintain a 15% ratio of spare buses to route buses (25-27 spares) to use when buses are undergoing routine services, repair from accidents/incidents/breakdowns, and activity trips that overlap the time when students are being transported to and from school.

Other spares include buses that exceed the 15 year/200,000 mile replacement criteria, but have been evaluated and rated as operationally sound. These vehicles are used for limited mileage assignments such as during routine service of the regular bus or for short activity trips.

Bus Inventory & Replacement Status

Model Year	Type (#)		Replacement Year	Number Exceeding Replacement Criteria			
	SPED	Regular		15 yrs. or Older	Exceeds 200,000 miles	Exceeds 250,000 miles	Exceeds 300,000 miles
2003		3	2018/19	3		3	
2004		12	2019/20	12	8	4	
2005		12	2020/21	12	7	4	
2006	2	12	2021/22	14	4	2	2
2007	5	4	2022/23		4		1
2008	3	6	2023/24		2		
2009		23	2024/25		7		
2010	1	5	2025/26		3		
2011	1	5	2026/27		1		
2012		3	2027/28		1		
2013		3	2028/29				
2014	3	12	2029/30		1		
2015	2		2030/31				
2016	3	5	2031/32				
2017	6	8	2032/33				
2018	2	6	2033/34				
2019	7	9	2034/35				
2020	3	5	2035/36				
2021		1	2036/37				
Total Buses	38	134	0	41	38	13	3

Bus Inventory by Type of Use	SpEd	Regular	Total	
Designated Route Buses	34	107	141	
Designated Spare Buses	10	22	32	
	44	129	173	
			3	(Coaches' Buses)
Total Buses			176	

Replacement Criteria

Buses Replace after 15 years, and/or 200,000 miles, based on condition and cost to operate -

*** 60 Buses meet Criteria that is 34.09% of our total Fleet **** 41 over 15yrs and with another 19 over 200K.

Transportation - Vehicle Replacement Plan - ALL vehicles - ALL Departments (not including busses)

	REVENUE SOURCES/PLAN						
	2020	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Fund 201 BUDGET	$ 100,000	$ 150,000	$ 200,000	$ 250,000	$ 250,000	$ 275,000	$ 300,000
Fleet Maintenance Savings*	-	7,500	10,000	12,500	14,000	-	-
Fund 201 Budget carryover	-	-	20,000	57,500	36,000	42,000	41,500
Available Funds	**$ 100,000**	**$ 157,500**	**$ 230,000**	**$ 320,000**	**$ 300,000**	**$ 317,000**	**$ 341,500**

	EXPENDITURE PLAN													
	Total		**Total**		**Total**		**Total**		**Total**		**Total**		**Total**	
Department	**Cost**	**NVR**	**Cost**	**NVR**	**Cost**	**NVR**	**Cost**	**NVR**	**Cost**	**NVR**	**Cost**	**NVR**	**Cost**	**NVR**
Transportation - New	100,000	5	64,500	3	97,500	3	50,000	2	124,000	5	60,500	2	137,500	5
Transportation - Trade	To Tech				To Tech		To Tech							
Special Education - New							23,500	1	50,500	2	117,000	4	27,500	1
Special Education - Trade							To Tech							
Facilities - New					30,000	1	50,000	1	25,500	1				
High School - New			43,000	2									99,000	3
High School - Additions***							70,500	3	26,000	1				
School Board - New					22,500	1			32,000	1				
Security - New							90,000	3			32,000	1		
Security - Trade	From FC													
Textbook - New													36,000	1
Food Nutrition - New											66,000	2		
Technology - New			30,000	1	22,500	1								
Technology - Trade	From Trans.				From Trans.		From Tran & Sped							
Total Cost	**$ 100,000**	**5**	**$ 137,500**	**6**	**$ 172,500**	**6**	**$ 284,000**	**10**	**$ 258,000**	**10**	**$ 275,500**	**9**	**$ 300,000**	**10**
Carryover to following year**	$ -		$ 20,000	**	$ 57,500	**	$ 36,000	**	$ 42,000	**	$ 41,500	**	$ 41,500	**

*Fleet Maint. Savings will be deducted from transportation fleet budget and increased in the Fund 201 budget. Example 2021 budget will be $157,500 + carryover funds.

**Extra funds allow for increase in prices and accident replacements.

***Each high school inventory was increased to two vehicles capable of transporting students. Anticipate savings in transportation/bus/driver expenditures.

NVR = Number of Vehicles Replaced

Current total inventory = 56. Plan increases inventory 7 less 1 = 6. Total vehicles will be 62.

Plan as shown above replaces/increases 56 vehicles.

Fauquier County Facilities

FUND #-205 **** **COMPREHNSIVE MAINTENANCE PLAN** ****

as of 5/24/22 **EXPENDITURE SUMMARY**

						BUDGET		
	Bradley		**FY 2023**			**AMOUNT**		**Description**
4205	64210	3000	201	000	Purchased Services	$	10,000.00	Café doors & panic hardware. Repaint Shed
4205	64210	5200	201	000	Communications			
4205	64210	5401	201	000	Leases and Rentals-Other			
4205	64210	5500	201	000	Travel			
4205	64210	5800	201	000	Miscellaneous			
4205	64210	6000	201	000	Materials & Supplies	$	5,000.00	Playground Mulch
4205	64210	6025	201	000	Computer Supplies			
4205	64210	6040	201	000	Software			
4205	64210	6050	201	000	Hardware			
					TOTAL	**$**	**15,000.00**	
	Brumfield							
4205	64210	3000	202	000	Purchased Services	$	38,000.00	Replace carpet in one classroom pod with LVT.
4205	64210	5200	202	000	Communications			
4205	64210	5401	202	000	Leases and Rentals-Other			
4205	64210	5500	202	000	Travel			
4205	64210	5800	202	000	Miscellaneous			
4205	64210	6000	202	000	Materials & Supplies	$	3,600.00	Playground Mulch
4205	64210	6025	202	000	Computer Supplies			
4205	64210	6040	202	000	Software			
4205	64210	6050	202	000	Hardware			
					TOTAL	**$**	**41,600.00**	
	Coleman							
4205	64210	3000	203	000	Purchased Services	$	6,500.00	Paint canopy and school front, water tank insulation repair
4205	64210	5200	203	000	Communications			
4205	64210	5401	203	000	Leases and Rentals-Other			
4205	64210	5500	203	000	Travel			
4205	64210	5800	203	000	Miscellaneous			
4205	64210	6000	203	000	Materials & Supplies	$	7,400.00	Playground Mulch
4205	64210	6025	203	000	Computer Supplies			
4205	64210	6040	203	000	Software			
4205	64210	6050	203	000	Hardware			
					TOTAL	**$**	**13,900.00**	

Walter

4205	64210	3000	204	000	Purchased Services	$	12,500.00	Remove dead ash tree near door A18. Add panic hardware & down rods for 2 double door sets. Removal & replacement of classroom faucets.
4205	64210	5200	204	000	Communications			
4205	64210	5401	204	000	Leases and Rentals-Other			
4205	64210	5500	204	000	Travel			
4205	64210	5800	204	000	Miscellaneous			
4205	64210	6000	204	000	Materials & Supplies	$	7,200.00	Playground Mulch. Cabinet to store flammable materials for garage blg.
4205	64210	6025	204	000	Computer Supplies			
4205	64210	6040	204	000	Software			
4205	64210	6050	204	000	Hardware			
					TOTAL	**$**	**19,700.00**	

Miller

4205	64210	3000	205	000	Purchased Services	$	79,000.00	Replace ceiling tile & paint grid in café. Paint interior & ext blg-7yr paint plan.
4205	64210	5200	205	000	Communications			
4205	64210	5401	205	000	Leases and Rentals-Other			
4205	64210	5500	205	000	Travel			
4205	64210	5800	205	000	Miscellaneous			
4205	64210	6000	205	000	Materials & Supplies	$	6,000.00	Playground Mulch
4205	64210	6025	205	000	Computer Supplies			
4205	64210	6040	205	000	Software			
4205	64210	6050	205	000	Hardware			
					TOTAL	**$**	**85,000.00**	

Thompson

4205	64210	3000	206	000	Purchased Services	$	4,000.00	Repair fence around generator. Replace 3 sections of concrete
4205	64210	5200	206	000	Communications			
4205	64210	5401	206	000	Leases and Rentals-Other			
4205	64210	5500	206	000	Travel			
4205	64210	5800	206	000	Miscellaneous			
4205	64210	6000	206	000	Materials & Supplies	$	3,500.00	Playground Mulch
4205	64210	6025	206	000	Computer Supplies			
4205	64210	6040	206	000	Software			
4205	64210	6050	206	000	Hardware			
					TOTAL	**$**	**7,500.00**	

	Pearson							
4205	64210	3000	207	000	Purchased Services	$	18,045.00	Replace 2 sets of double doors to lockdown café.
4205	64210	5200	207	000	Communications			
4205	64210	5401	207	000	Leases and Rentals-Other			
4205	64210	5500	207	000	Travel			
4205	64210	5800	207	000	Miscellaneous			
4205	64210	6000	207	000	Materials & Supplies	$	5,300.00	3 head camera for rear of school.
4205	64210	6025	207	000	Computer Supplies			
4205	64210	6040	207	000	Software			
4205	64210	6050	207	000	Hardware			
					TOTAL	**$**	**23,345.00**	
	Pierce							
4205	64210	3000	208	000	Purchased Services	$	80,000.00	Paint entire school per 7yr paint plan.
4205	64210	5200	208	000	Communications			
4205	64210	5401	208	000	Leases and Rentals-Other			
4205	64210	5500	208	000	Travel			
4205	64210	5800	208	000	Miscellaneous			
4205	64210	6000	208	000	Materials & Supplies	$	6,000.00	Playground Mulch
4205	64210	6025	208	000	Computer Supplies			
4205	64210	6040	208	000	Software			
4205	64210	6050	208	000	Hardware			
					TOTAL	**$**	**86,000.00**	
	Ritchie							
4205	64210	3000	209	000	Purchased Services	$	14,691.00	Add camera coverage-café, gym, main lobby, rear kitchen.
4205	64210	5200	209	000	Communications			
4205	64210	5401	209	000	Leases and Rentals-Other			
4205	64210	5500	209	000	Travel			
4205	64210	5800	209	000	Miscellaneous			
4205	64210	6000	209	000	Materials & Supplies	$	5,747.00	Playground Mulch.
4205	64210	6025	209	000	Computer Supplies			
4205	64210	6040	209	000	Software			
4205	64210	6050	209	000	Hardware			
					TOTAL	**$**	**20,438.00**	

	Smith							
4205	64210	3000	210	000	Purchased Services	$	55,000.00	Paint entire school per 7yr plan.
4205	64210	5200	210	000	Communications			
4205	64210	5401	210	000	Leases and Rentals-Other			
4205	64210	5500	210	000	Travel			
4205	64210	5800	210	000	Miscellaneous			
4205	64210	6000	210	000	Materials & Supplies	$	3,700.00	Playground Mulch
4205	64210	6025	210	000	Computer Supplies			
4205	64210	6040	210	000	Software			
4205	64210	6050	210	000	Hardware			
					TOTAL	**$**	**58,700.00**	
	Greenville							
4205	64210	3000	211	000	Purchased Services	$	1,200.00	Replace gym protection wallpad.
4205	64210	5200	211	000	Communications			
4205	64210	5401	211	000	Leases and Rentals-Other			
4205	64210	5500	211	000	Travel			
4205	64210	5800	211	000	Miscellaneous			
4205	64210	6000	211	000	Materials & Supplies	$	7,500.00	Playground Mulch. Add 3 head camera @ playground.
4205	64210	6025	211	000	Computer Supplies			
4205	64210	6040	211	000	Software			
4205	64210	6050	211	000	Hardware			
					TOTAL	**$**	**8,700.00**	
	District Wide	Non School	Blg					
4205	64210	3000	300	000	Purchased Services			
4205	64210	5200	300	000	Communications			
4205	64210	5401	300	000	Leases and Rentals-Other			
4205	64210	5500	300	000	Travel			
4205	64210	5800	300	000	Miscellaneous			
4205	64210	6000	300	000	Materials & Supplies			
4205	64210	6025	300	000	Computer Supplies			
4205	64210	6040	300	000	Software			
4205	64210	6050	300	000	Hardware			
					TOTAL	**$**	**-**	

	Auburn							
4205	64210	3000	307	000	Purchased Services	$	19,000.00	Paint mulitiple classrooms. Sand & Stain all stairwell handrails
4205	64210	5200	307	000	Communications			
4205	64210	5401	307	000	Leases and Rentals-Other			
4205	64210	5500	307	000	Travel			
4205	64210	5800	307	000	Miscellaneous			
4205	64210	6000	307	000	Materials & Supplies			
4205	64210	6025	307	000	Computer Supplies			
4205	64210	6040	307	000	Software			
4205	64210	6050	307	000	Hardware			
					TOTAL	**$**	**19,000.00**	
	Cedar Lee							
4205	64210	3000	301	000	Purchased Services	$	-	
4205	64210	5200	301	000	Communications			
4205	64210	5401	301	000	Leases and Rentals-Other			
4205	64210	5500	301	000	Travel			
4205	64210	5800	301	000	Miscellaneous			
4205	64210	6000	301	000	Materials & Supplies			
4205	64210	6025	301	000	Computer Supplies			
4205	64210	6040	301	000	Software			
4205	64210	6050	301	000	Hardware			
					TOTAL	**$**	**-**	
	Marshall							
4205	64210	3000	302	000	Purchased Services	$	20,500.00	Paint admin area. Paint Library.
4205	64210	5200	302	000	Communications			
4205	64210	5401	302	000	Leases and Rentals-Other			
4205	64210	5500	302	000	Travel			
4205	64210	5800	302	000	Miscellaneous			
4205	64210	6000	302	000	Materials & Supplies			
4205	64210	6025	302	000	Computer Supplies			
4205	64210	6040	302	000	Software			
4205	64210	6050	302	000	Hardware			
					TOTAL	**$**	**20,500.00**	

Taylor

4205	64210	3000	303	000	Purchased Services	$	11,000.00	Pressure wash front brick on front of blg & paint 1st floor hallway ceiling & walls.
4205	64210	5200	303	000	Communications			
4205	64210	5401	303	000	Leases and Rentals-Other			
4205	64210	5500	303	000	Travel			
4205	64210	5800	303	000	Miscellaneous			
4205	64210	6000	303	000	Materials & Supplies			
4205	64210	6025	303	000	Computer Supplies			
4205	64210	6040	303	000	Software			
4205	64210	6050	303	000	Hardware			
					TOTAL	**$**	**11,000.00**	

Warrenton

4205	64210	3000	304	000	Purchased Services	$	14,500.00	Replace partitians boys & girls top floor. Install panic hardware balcony doors.
4205	64210	5200	304	000	Communications			
4205	64210	5401	304	000	Leases and Rentals-Other			
4205	64210	5500	304	000	Travel			
4205	64210	5800	304	000	Miscellaneous			
4205	64210	6000	304	000	Materials & Supplies	$	3,500.00	Replace 2 dumpsters
4205	64210	6025	304	000	Computer Supplies			
4205	64210	6040	304	000	Software			
4205	64210	6050	304	000	Hardware			
					TOTAL	**$**	**18,000.00**	

Fauquier

4205	64210	3000	305	000	Purchased Services	$	19,150.00	Replace concrete by door B8. Paint entrance/hallways/door jams 500 wing. Abatement for auditorium lighting. Paint 700-710 clasroom section.
4205	64210	5200	305	000	Communications			
4205	64210	5401	305	000	Leases and Rentals-Other			
4205	64210	5500	305	000	Travel			
4205	64210	5800	305	000	Miscellaneous			
4205	64210	6000	305	000	Materials & Supplies			
4205	64210	6025	305	000	Computer Supplies			
4205	64210	6040	305	000	Software			
4205	64210	6050	305	000	Hardware			
					TOTAL	**$**	**19,150.00**	

Liberty

4205	64210	3000	306	000	Purchased Services	$	22,050.00	Caulk & reseal 2nd flr atrium windows. Replace suspended ceiling in weight room. Ceiling tile & grid replacement in workout room. Compactor repairs. Cabinet in maint blg for flammable storage.
4205	64210	5200	306	000	Communications			
4205	64210	5401	306	000	Leases and Rentals-Other			
4205	64210	5500	306	000	Travel			
4205	64210	5800	306	000	Miscellaneous			
4205	64210	6000	306	000	Materials & Supplies			
4205	64210	6025	306	000	Computer Supplies			
4205	64210	6040	306	000	Software			
4205	64210	6050	306	000	Hardware			
					TOTAL	**$**	**22,050.00**	

Kettle Run

4205	64210	3000	308	000	Purchased Services	$	17,000.00	Paint 1st floor "blue" section. Door replacements (202, D-25, 402)
4205	64210	5200	308	000	Communications			
4205	64210	5401	308	000	Leases and Rentals-Other			
4205	64210	5500	308	000	Travel			
4205	64210	5800	308	000	Miscellaneous			
4205	64210	6000	308	000	Materials & Supplies			
4205	64210	6025	308	000	Computer Supplies			
4205	64210	6040	308	000	Software			
4205	64210	6050	308	000	Hardware			
					TOTAL	**$**	**17,000.00**	

SAS

4205	64210	3000	300	250	Purchased Services	$	5,000.00	Electrical panel upgrade for kitchen
4205	64210	5200	300	250	Communications			
4205	64210	5401	300	250	Leases and Rentals-Other			
4205	64210	5500	300	250	Travel			
4205	64210	5800	300	250	Miscellaneous			
4205	64210	6000	300	250	Materials & Supplies			
4205	64210	6025	300	250	Computer Supplies			
4205	64210	6040	300	250	Software			
4205	64210	6050	300	250	Hardware			
					TOTAL	**$**	**5,000.00**	

	Gen Repairs & Maint							
4205	64210	3000	900	250	Purchased Services	$	142,810.00	Estimated expeditures per prior years.
4205	64210	5200	900	250	Communications			
4205	64210	5401	900	250	Leases and Rentals-Other			
4205	64210	5500	900	250	Travel			
4205	64210	5800	900	250	Miscellaneous			
4205	64210	6000	900	250	Materials & Supplies	$	113,230.00	Estimated expeditures per prior years.
4205	64210	6025	900	250	Computer Supplies			
4205	64210	6040	900	250	Software			
4205	64210	6050	900	250	Hardware			
					TOTAL	**$**	**256,040.00**	
				GRAND	**TOTAL**	**$**	**767,623.00**	

CAPITAL IMPROVEMENT PLAN - Anticipated Project List for FY22 - FY33

	REVENUE SOURCES/PLAN												
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
	$ 750,000	$ 750,000	$ 750,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	
**Contingency	$ -	$ -	$ -	$ -	$ -								
	$ 750,000	$ 750,000	$ 750,000	$ 1,000,000	$ 1,000,000								

		EXPENDITURE PLAN													
BUILDING	DESCRIPTION	2022	2022	2023	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	CAPITAL PROJECTS														
	ROOF														
PIERCE ES	Roof replacement														
COLEMAN ES	VERTEX shingle roof(s) replacement														
BRUMFIELD ES	Membrane replacement coat (40,150SF)							$ 200,750							
CEDAR LEE MS	Tech area membrane (5,000SF)													$ 79,700	
CEDAR LEE MS	1999 addition membrane (15,000 SF)														$ 351,500
FAUQUIER HS	Gym lobby membranes (coat then replace) (3,800SF)			$ 20,000								$ 40,000			
FAUQUIER HS	Kitchen , 300 wing, VOTEC membrane (coat then replace) (28,500SF)			$ 145,000											$ 649,500
FAUQUIER HS	Lower annex membrane (coat then replace)(18,700SF)			$ 93,000										$ 404,830	
LIBERTY HS	Membrane / BRU (52,000SF)	525,000													
MARSHAL MS	1992 Membrane coating, then replacement (66500SF)					$ 332,500							$ 800,000		
MARSHAL MS	2003 Membrane replacement (41500SF)						$ 500,000								
MILLER ES	Membrane (22,000SF)									$ 505,422					
PEARSON ES	Membrane coating, then replacement (46,000SF)							$ 232,000							$ 549,800
PIERCE ES	Membrane (42,700SF)			$ 200,000											
RITCHIE ES	Membrane (22,700SF)											$ 531,933			
SMITH ES	Membrane (47,600SF)								$ 156,221						
TAYLOR MS	Membrane (52,000SF)												$ 495,511		
WARRENTON MS	Membrane (64,500SF)											$ 600,000			
BRADLEY ES	Membrane (46,000SF)												$ 318,500		
GREENVILLE ES	Membrane (coat then replace) (79,500SF)													$ 397,500	
KETTLE RUN HS	Membrane (Coat then replace) (31,500SF)													$ 175,500	
	HVAC & MECHANICAL														
FAUQUIER HS	GYM & locker room AC			$ 68,453											
FAUQUIER HS	Steam heating system replacement										$ 200,000				
LIBERTY HS	BAS system replacement *			$ 25,000											
All SCHOOL'S	Consolidate ALL BAS														
RITCHIE ES	#3 & #4 HWP replacement									$ 1,000					
RITCHIE ES	(7) AHU Replacements											$ 105,000			
RITCHIE ES	#1 & #2 CHWP									$ 2,000					
BRUMFIELD ES	(6)RT Replacements										$ 242,000				
FAUQUIER HS	(9) AHU Replacement *							$ 478,143	$ 537,911						
FAUQUIER HS	(4) RTU Replacement *					$ 64,299	$ 64,299								
FAUQUIER HS	AHU;CU 1 &2										$ 818,439				
FAUQUIER HS	AHU;CU 3&4										$ 142,152				
FAUQUIER HS	(4) Boilers Replacement (Use ABM ROM 8/2020)						$ 500,000	$ 500,000	$ 500,000	$ 500,000					
FAUQUIER HS	Replace AC1 & AC2 Annex *				$ 60,000										
MILLER ES	(60) VAV Replacements *	$ 53,000													
WALTERS ES	AC #4; CU4 Replacement *	$ 12,000													
AUBURN MS	Renewal overhaul on Chiller*		$ 82,500												
LIBERTY HS	CH-1 Rebuild														
LIBERTY HS	Ch-1 replacement						$ 550,000								
LIBERTY HS	MUA -1 Replacement									$ 24,000					
SMITH ES	Replace AC#1, #2, #3, #5, #6, #7,#8 , AHU -Wing											$ 110,000			

CAPITAL IMPROVEMENT PLAN - Anticipated Project List for FY22 - FY33

REVENUE SOURCES/PLAN

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	$ 750,000	$ 750,000	$ 750,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000
**Contingency	$ -	$ -	$ -	$ -	$ -							
	$ 750,000	$ 750,000	$ 750,000	$ 1,000,000	$ 1,000,000							

EXPENDITURE PLAN

BUILDING	DESCRIPTION	2022	2022	2023	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
PEARSON ES	Replace AC#1, #2, #3, #5, #6, #7,#8 , AHU -Wing								$ 93,000						
BRADLEY ES	Replace AC#1, #2, #3, #5, #6, #7,#8 , AHU -Wing										$ 104,000				
COLEMAN ES	Replace HP#1, #2, #3, #5, #6, #7,#8											$ 75,000			
MILLER ES	Replace AHU#1,#2,#3,#4,#5,#6 ,#7											$ 101,000			
COLEMAN ES	Replace (16) HP													$ 70,000	
PEIRCE ES	Replace HRU #1, #2, RAC#1,#2, AC#1										$ 300,000				
PEIRCE ES	Replace (70) WSHP										$ 230,000				
SMITH ES	Replace (11) VAV's											$ 10,000			
PEARSON ES	Replace (11) VAV's					$ 12,000									
BRADLEY ES	Replace (11) VAV's									$ 12,000					
WALTER ES	Replace (11) VAV's										$ 9,808				
	SAFETY, SECURITY & COMMUNICATIONS														
PIERCE ES	Fire Alarm														
VARIUOS	Access Control upgrades			$ 48,000			$ 48,000				$ 48,000				
KETTLE RUN HS	Digital camera Upgrade														
AUBURN MS	Digital camera Upgrade		$ 200,000												
RITCHIE ES	Digital camera Upgrade		$ 30,000												
MARSHAL MS	Digital camera Upgrade					$ 58,583									
	BUILDING RENOVATIONS														
SMITH ES	Security Vestibules (carry over from FY21 COVID)	$ 55,000													
VARIOUS 7/ES	Security Vestibules (CMBES,CHRES,GMES,MMPES,CTES,JGBES)$50k ea.	$ 55,000		$ 120,000		$ 120,000	$ 120,000								
VARIUOS 2/MS 1HS	Security Vestibules (AMS,MMS & LHS)								$ 300,000						
	EXTERIOR GROUNDS														
SMITH ES	Repave of parking lot	$ 81,436													
SOUTHEASTERN ALT S.	Repave of parking lot														
KETTLE RUN HS	Tennis court repair														
ABURN MS	Repave asphalt										$ 253,800				
BRADLEY ES	Repave asphalt									$ 85,000					
BRUMFIELD ES	Repave lower lot, bus loop								$ 114,170						
CEDAR LEE MS	Repave bus loop & driveway											$ 35,848			
CEDAR LEE MS	Repave east lot														$ 56,000
COLEMAN ES	Repave North lot, driveway, bus loop			$ 54,500											
COLEMAN ES	Repave south & back lot									$ 43,500					
FAUQUIER HS	Repave Café,annex,athletic driveway, horticulture parking														
LIBERTY HS	Repave north visitor lot														
LIBERTY HS	Repave NE bus lot										$ 80,167				
LIBERTY HS	Repave staff lot									$ 80,000					
MILLER	Repave SE lots and driveway					$ 95,996									
PEARSON	Repave west lot										$ 31,764				
RITCHIE ES	Repave entrance, bus loop and east lot asphalt					$ 80,000									
TAYLOR MS	Repave all asphalt													$ 85,628	
THOMPSON ES	Repave all asphalt											$ 82,666			
WALTERS ES	Repave north & rear service lots										$ 44,742				
WALTERS ES	Bus loop and rear lot									$ 25,714					
WARRENTON MS	Repave all asphalt													$ 115,000	
	ATHLETIC FACILITIES														
KETTLE RUN HS	Track repairs *														
KETTLE RUN HS	Track rebuild				$ 600,500										
FAUQUIER HS	Track structural binding spray/restriping							$ 64,037							

CAPITAL IMPROVEMENT PLAN - Anticipated Project List for FY22 - FY33

		REVENUE SOURCES/PLAN												
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
		$ 750,000	$ 750,000	$ 750,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	
	**Contingency	$ -	$ -	$ -	$ -	$ -								
		$ 750,000	$ 750,000	$ 750,000	$ 1,000,000	$ 1,000,000								
		EXPENDITURE PLAN												
BUILDING	**DESCRIPTION**	2022	2022	2023	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
FAUQIER HS	**Tennis court Crack repairs**														
LIBERTY HS	**Resurface Tennis court**													$ 234,332	
FAUQUIER HS	**High/Long Jump repairs**														
	OTHER CAPITAL PROJECTS														
	Radios							$ 100,000	$ 100,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
**	**Contingency**														
	Total Estimated Cost	**$ 781,436**	**$ 312,500**	**$ 773,953**	**$ 660,500**	**$ 763,378**	**$ 1,782,299**	**$ 1,574,930**	**$ 1,801,302**	**$ 1,328,636**	**$ 2,554,872**	**$ 1,741,447**	**$ 1,664,011**	**$ 1,612,490**	**$ 1,656,800**

Fauquier County Public Schools

Bond Funded Capital Improvement Plan Fiscal Years 2021-25
Adopted by the School Board on Feb, 24 2020

Project	Rank	2021	2022	2023	2024	2025	FY 2021-25 Total	****Future Years
Cedar Lee MS Renovation/Addition	1	$ 16,141,500	$ 1,793,500				$ 17,935,000	
***Taylor MS Renovation/Addition	2		$ 4,076,000	$ 32,608,000	$ 4,076,000		$ 40,760,000	
Auburn MS Renovation/Addition	3							12,685,000
*Central Administrative Office Renovation/Addition	4							7,500,000
12th Southern ES New Build	5							$ 43,879,486
**Greenville ES Renovation/Addition	6							$ -
Kettle Run/Liberty HS Renovation/Addition	7							$ 16,587,188
ects: by Priority & with Estimated Cost:		**$ 16,141,500**	**$ 5,869,500**	**$ 32,608,000**	**$ 4,076,000**	**$ -**	**$ 58,695,000**	**$ 80,651,674**

Notes:
***The Central Admin Office Renovation/Addition:** This is only a generic project estimate. Further research and analysis is required to define scope and cost.
****The Greenville ES Renovation/Addition:** Staff recommends that the project scope and timeline be developed after a division-wide redistricting of elementary schools.
*****These projects are being evaluated by the School Board:** The project amount is currently only a high-level estimation. Staff is researching and evaluaitong project scope and cost.
*****Future Years:** These projects are estimations for future years of the CIP Plan. These estimates need to be revised and updated when they are within a 5 year window.

School Textbook Fund

The School Textbook Fund provides free textbooks to all students. All textbooks are on an adoption cycle established by the Virginia Department of Education. While new textbooks are adopted every year, the cost of textbook adoptions are not uniform; therefore, Fauquier County Public Schools receives state funds annually to help offset the cost of these adoptions, and these funds are held in a separate fund that carries over to the next fiscal year. The idea is that the school division will accumulate funds in the years when the adoption is not extensive and use these funds in years where the reverse is true.

A portion of state textbook funding may be used to purchase Standards of Learning instructional materials or to purchase electronic textbooks or other electronic media resources integral to the curriculum and classroom instruction.

The annual per pupil amount to be expended on textbooks each year is established in the Virginia state adopted biennium budget. For FY 2023 the per-pupil amount is $132.39. Of this amount, the split between the locality's portion and the state's portion is determined by the local composite index (LCI). The LCI for Fauquier County Public Schools is .5824 for FY 2023, which means that the school division should spend or set aside $77.10 per pupil, and the state should provide $55.28 per pupil.

A Purchase/Funding schedule follows the budget.

School Textbook Fund (206)	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ Decrease	% Change
Revenue Summary					
Local	$ -	$ -	$ -		
State	$ 482,480.00	$ 447,435.00	$ 587,671.00	$ 140,236.00	31%
Federal	$ -	$ -			
Transfers	$ 688,304.00	$ 638,308.00	$ 819,588.00	$ 181,280.00	28%
Fund Balance	$ -	$ -			
Total Revenue	**$ 1,170,784.00**	**$ 1,085,743.00**	**$ 1,407,259.00**	**$ 321,516.00**	**30%**
Expenditure Summary	**FY 2021 Actual**	**FY 2022 Adopted**	**FY 2023 Adopted**	**Increase/ Decrease**	**% Change**
Textbooks	$ 1,170,784.00	$ 1,085,743.00	$ 1,407,259.00	$ 321,516.00	**30%**
Contingency Reserve	$ -	$ -			
Total Expenditures	**$ 1,170,784.00**	**$ 1,085,743.00**	**$ 1,407,259.00**	**$ 321,516.00**	**30%**

Fauquier County Public Schools
Textbook Fund
Revenue and Expenditure Summary

					2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Adopted	Amount Changed	% Change	Comments
TEXTBOOK FUND - REVENUES													
Local													
3206	189913	0008	1899138	Miscellaneous	$ -	$ -	$ -	$ -	$ -		$ -	0.00%	
3206	189913	0011	18991311	Textbook	$ 5,387	$ 4,663	$ 1,019	$ 1,455	$ -	$ -	$ -	0.00%	
		local		*Subtotal*	$ 5,387	$ 4,663	$ 1,019	$ 1,455	$ -	$ -	$ -	0.00%	
State													
3206	242000	0014	24200014	Textbook	$ 501,874	$ 428,289	$ 427,209	$ 447,997	$ 447,435	$ 587,671	$ 140,236	31.34%	State share of $107.47 PPA
		state		*Subtotal*	$ 501,874	$ 428,289	$ 427,209	$ 447,997	$ 447,435	$ 587,671	$ 140,236	31.34%	
Transfers													
3206	415000	0100	415000100	Transfer - Ge	$ -	$ -	$ -	$ -	$ -		$ -		
3206	415000	0205	415000205	Transfer - Sch	$ 267,308	$ 267,308	$ 674,226	$ -	$ 638,308	$ 819,588	$ 181,280	28.40%	Local match
		Transfer		*Subtotal*	$ 267,308	$ 267,308	$ 674,226	$ -	$ 638,308	$ 819,588	$ 181,280	28.40%	
Prior Years' Fund Balance													
3206	419000	0010	41900010	Prior Years' F	$ -	$ -	$ -	$ -	$ -		$ -		
		FB		*Subtotal*	$ -	$ -	$ -	$ -	$ -		$ -		
				TOTAL	***$ 774,569***	***$ 700,260***	***$ 1,102,454***	***$ 449,452***	***$ 1,085,743***	***$ 1,407,259***	**$ 321,516**	**29.61%**	

TEXTBOOK FUND - EXPENDITURES

					2017-2018 Actual	*2018-2019 Actual*	*2019-2020 Actual*	*2020-2021 Actual*	*2021-2022 Adopted*	*2022-2023 Adopted*	*Amount Changed*	*% Change*	*Comments*
Materials and Supplies													
4206	61100	6000	TM	Materials and Supplies	$ -	$ 69	$ -	$ -	$ -		$ -	0.00%	
4206	61100	9205	TR	Transfer to School Operating	$ -	$ -	$ -	$ -	$ -		$ -		
4206	61100	6020	TB	Textbook	$ 190,432	$ 1,568,075	$ 1,325,201	$ 441,891	$ 1,085,743	$ 1,407,259	$ 321,516	29.61%	Adjusted to match revenues
4206	61100	9999	CR	Contingency Reserve	$ -	$ -	$ -	$ -	$ -		$ -		
				TOTAL	***$ 190,432***	***$ 1,568,144***	***$ 1,325,201***	***$ 441,891***	***$ 1,085,743***	***$ 1,407,259***	$ 321,516	29.61%	

Textbook Fund

Purchase/Funding Schedule as of 05/27/20

		Actual FY2019	Budget FY2020	Budget FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
Revenue:	**State**	428,289.00	$ 428,531	$ 482,480	$ 430,000	$ 430,000	$ 430,000	$ 430,000	$ 430,000	$ 430,000	$ 430,000
	Local	271,970.61	$ 674,226	$ 688,304	$ 672,757	$ 672,757	$ 672,757	$ 672,757	$ 672,757	$ 672,757	$ 672,757
	Carryover	1,090,327.00	$ 222,443	$ -	$ (20,607)	$ (185,206)	$ 388,038	$ (759,431)	$ 55,411	$ (381,479)	$ (782,324)
	Anticipated Revenue:	**1,790,586.61**	**$ 1,325,200**	**$ 1,170,784**	**$ 1,082,150**	**$ 917,551**	**$ 1,490,795**	**$ 343,326**	**$ 1,158,168**	**$ 721,278**	**$ 320,433**

Expenditures:	**Grade level**	**FY2019**	**FY2020**	**FY2021**	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**	**FY2027**	**FY2028**
Textbooks:											
CTE Group I											
Health & Med. Sci.				25,199							27,000
Physical therapy			6,000							6,200	
Business & Marketing					165,994						170,000
CTE Group II											
Family & Consumer Sci.	6-12		80,000							82,000	
Agriculture	6-12		100,000							105,000	
CTE Group III											
Tech Ed.			110,000							115,000	
Graphic Imaging			50,000							52,000	
Cosmetology					78,500						
CTE Group IV											
Building Trades					80,000						82,000
Electric					80,000						82,000
ENG: AP Lang & Comp					50,000						
ENG: AP Lit and Comp					50,000						
ENG: Electives					82,000						
ENG: ELEMENTARY Handwriting				20,000	20,000						22,000
ENG: LANGUAGE	6-12								15,000		
ENG: Literature Trade Books (novels)	6-12			30,000			32,000				32,000
ENG: Literature Textbook Collections	6-12		-	400,000							410,000
ENG: READING	K-5	15,418.82	100,000				1,500,000			105,000	
FOREIGN LANGUAGE	7-12	9,490.69	100,000				300,000		1,000		
FOREIGN LANGUAGE: ESL							100,000				
HPE: Athletic training			6,000							6,000	
HPE: Drivers ED					38,531						
HPE: FLE	6-10		70,000							72,000	

Textbook Fund

Purchase/Funding Schedule as of 05/27/20

		Actual FY2019	Budget FY2020	Budget FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
HPE: Health			161,743							163,000	
HSS AP , electives AP & Non-AP						220,000					
HSS: Part II	K-12	504,540.64							510,000		
HSS: Chromebooks		154,531.71									
MATH	K-12 & Electives					50,000			20,000		
	Elementary	373,887.57							540,000		
	Secondary	202,168.38								475,000	
MUSIC		134,869.85							180,000		
PRE-K							53,022				
SCIENCE	K-12 & Electives			460,000	350,000					42,000	475,000
Academies	ISTEM-FESA		3,600							5,000	
REP Growth Textbooks		31,764.81	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
SPED Textbooks		33,129.94									

Expenditures - continued	Actual									
Consumables:	**FY2019**	**FY2020**	**FY2021**	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**	**FY2027**	**FY2028**
English: vocabulary	28,642.26	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668
Eng Language (Grammar/Wr.) : Licenses	24,090.00	43,000	44,000	45,000	46,000	47,000	48,000	49,000	50,000	51,000
HSS-Licenses & Soc. Studies Weekly	21,145.63	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Math K-5	6,346.69	27,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000
Math 6-12 Alg. 1, Geo and Alg II	1,401.45	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Virtual classes	807.35	500	500	500	500	500	500	500	500	500
CTE-Licenses, wrkbks, access, etc.	10,108.75	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
New Classes	2,701.47	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Academy-ISTEM & FESA - Licenses		8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Foreign Language Workbooks	2,921.81	10,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000
Foreign Language Licenses	611.19	1,000	1,000	1,000	1,000	5,000	5,000	5,000	5,000	5,000
T & I Auto Tech				9,056			10,000			10,000
T & I Auto Body				5,432			6,000			6,000
Miscellaneous(Textbook dept.)	9,565.08	11,060	11,392	11,734	12,086	12,449	12,822	13,207	13,603	14,011
Anticipated Expenditures:	**$ 1,568,144**	**$ 1,012,903**	**$ 1,191,391**	**$ 1,267,356**	**$ 529,513**	**$ 2,250,226**	**$ 287,915**	**$ 1,539,647**	**$ 1,503,602**	**$ 1,593,179**
Available Funds	**222,442.52**	**$ 312,296**	**$ (20,607)**	**$ (185,206)**	**$ 388,038**	**$ (759,431)**	**$ 55,411**	**$ (381,479)**	**$ (782,324)**	**$ (1,272,746)**

School Nutrition Fund

The School Nutrition Fund, an extension of the school division's education curriculum, and its related services are operated under the federally funded National School Lunch Act and Child Nutrition Act of 1966, as amended. The United States Department of Education administers federal laws regulating school nutrition programs. The program's objectives are to advocate optimal health and to improve nutritional status of all students by providing palatable, nutritious foods and promoting nutrition education while operating under sound financial status and accountability procedures.

All Fauquier County Public Schools participate in the National School Lunch Program (NSLP). There is a written agreement between the division superintendent and the Virginia Department of Education for each individual federal lunch program and federal breakfast program. These agreements with the state agency ensure that all programs comply with the regulations and qualify for the federal cash reimbursements as well as donated commodity foods.

The United States Department of Agriculture (USDA)'s interim rule entitled, "*National School Lunch Program: School Food Service Account Revenue Amendments Related to the Healthy, Hunger-Free Kids Act of 2010*" requires school divisions participating in the NSLP to ensure that the full-paid school lunches are not subsidized by the free and reduced lunch program.

The School Nutrition Services Fund is an enterprise fund. This means that its entire budget is based on the revenue it generates from food sales, state, and federal revenues and is expected to be self-supported.

The effects of COVID-19 struck the Nutrition Service Fund in the last quarter of FY20. Due to the ongoing effects of the pandemic the Federal Government provided funding for all school meals through the remainder of the Fiscal Year 2022.

Nutrition Fund (207)	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ Decrease	%of Change
Revenue Summary					
Local	$ 167,718	$ 3,172,316	2,241,244	(931,072)	-29.35%
State	50,545	85,408	249,989	164,581	192.70%
Federal	6,161,004	2,503,864	3,525,260	1,021,396	40.79%
Transfer from 205			257,670	257,670	100.00%
Fund Balance	-	414,873		(414,873)	-100.00%
Total Revenue	**$ 6,379,267**	**$ 6,176,461**	**6,274,163**	**97,702**	**1.58%**
Expenditure Summary	**FY 2021 Actual**	**FY 2022 Adopted**	**FY 2023 Adopted**	**Increase/ Decrease**	**%of Change**
Salaries & Benefits	$ 3,518,582	$ 3,579,427	4,073,897	494,470	13.8%
Operating	2,295,320	2,597,034	2,200,266	(396,768)	-15.3%
Capital Outlay/Reserve	-	-			
Total Expenditures	**$ 5,813,902**	**$ 6,176,461**	**6,274,163**	**97,702**	**1.6%**

Fauquier County Public Schools

2023-2027 Capital Improvement Plan-Nutrition

Sources		FY23	FY24	FY25	FY26	FY27	Total FY23-27
Fund 201 Budget		$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000
Budget Carryover (contingency)		$ 199,550	77,894				$ 277,444
Total Sources		**$ 349,550**	**$ 227,894**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 1,027,444**
Uses		**FY23**	**FY24**	**FY25**	**FY26**	**FY27**	**Total FY 23-27**
Brumfield	One-Door Warmer (2)	13,548					13,548
Bradley	Microwave oven, 1-door warmer	4,958	2,451				7,409
Coleman	Dishwasher/Conveyor	29,333	12,600				41,933
Grace Miller	Dish Machine	38,000					38,000
Grace Miller	Steamer						-
PB Smith	Hot Food Serving Unit	14,229					14,229
Pearson	Hot Food Serving Unit	14,229	5,900				20,129
Pierce	Refrigerators (3), microwave, Warmer	57,432	12,790				70,222
Ritchie							-
Thompson	Warmer	3,569					3,569
Mary Walter	Ice Maker	3,486					3,486
Auburn Middle			15,800				15,800
Cedar Lee Middle			32,000				32,000
Marshall Middle	Hot Service Shelf	3,486					3,486
Taylor Middle	Sun Blinds	2,235					2,235
Warrenton Middle	Water Heater						-
Fauquier High			19,300				19,300
Liberty High	Convectionary Oven	44,636	98,700				143,336
Kettle Run High	Line equipment, Merchandizer (2), Wall Cap, Rapid Cook Oven	88,409					88,409
Southeastern	Kitchen Renovation	32,000					32,000
Various	Emergency Repairs		28,353				28,353
Total Projects		**$ 349,550**	**$ 227,894**	**$ -**	**-**	**-**	$ 577,444
Ice Maker	CMB	1	$ 2,451				
Ice Maker	MMP	1	2,990				
Refer, Reach-In (2 door)	LHS	1	5,700				
Freezer, Reach-In (2 door)	HMP	1	5,900				
Proofer - hot holding	FHS	1	6,300				
Proofer - hot holding	WGC	1	6,300				
Proofer - hot holding	WGC	1	6,300				
Warmer, Pass-Thru	MMP	2	9,800				
Salad Bar	LHS	1	11,000				
Salad Bar - hot/cold	LHS	1	11,000				
French Fryer	FHS	2	13,000				
French Fryer	LHS	2	13,000				
French Fryer	LHS	1	13,000				
Oven, Double Convection	AMS	2	15,800				
Freezer, Walk-In (outside)	CLMS	1	32,000				
Serving Line	LHS	1	45,000				

Fauquier County Public Schools
Nutrition Fund
Revenue and Expenditure Summary

SCHOOL NUTRITION SERVICES FUND - REVENUES

				FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
Local										
3207	151000	0001	Interest Earned	$ 4,553	$ 118	$ 4,500	$ 4,500	$ -	0.00%	
3207	164200	0010	Cafeteria Sales	$ 2,004,664	$ 72,583	$ 2,980,816	$ 2,079,744	$ (901,072)	-30.23%	Adjusted per increase in meal prices and anticipated meal sales.
3207	189903	0001	Donations	$ -	$ 10,144	$ 10,000	$ 10,000	$ -	0.00%	
3207	189913	0008	Miscellaneous	$ 850	$ -	$ -	$ -	$ -	0.00%	
3207	189913	0020	Rebates	$ 36,512	$ 27,087	$ 52,000	$ 25,000	$ (27,000)	-51.92%	
			Subtotal	$ 2,046,581	$ 109,932	$ 3,047,316	$ 2,119,244	$ (928,072)	-30.46%	
State										
3207	242000	0015	School Lunch	$ 47,631	$ 50,545	$ 47,631	$ 50,545	$ 2,914	6.12%	
3207	242000	0016	School Breakfast	$ 35,104	$ -	$ -	$ 157,130	$ 157,130	100.00%	
3207	242000	0017	Breakfast after the Bell	$ -	$ -	$ -	$ -	$ -	0.00%	Not available at this time
3207	242000	0018	School Meals Expansion	$ -	$ -	$ 37,777	$ 42,314	$ 4,537	12.01%	
			Subtotal	$ 82,735	$ 50,545	$ 85,408	$ 249,989	$ 164,581	192.70%	
Federal										
3207	332000	0013	School Lunch	$ 1,097,566	$ -	$ 1,559,607	$ 1,097,566	$ (462,041)	-29.63%	
3207	332000	0014	School Lunch-CARES	$ 275,235	$ 78,190	$ -	$ -	$ -	0.00%	
3207	332000	0037	School Breakfast	$ 341,635	$ -	$ 544,257	$ 432,592	$ (111,665)	-20.52%	
3207	332000	0038	School Breakfast-CARES	$ 149,070	$ 49,063	$ -	$ -	$ -	0.00%	
3207	332000	0039	SFSP Meals	$ -	$ 5,436,194	$ -	$ 1,500,000	$ 1,500,000	100.00%	
3207	332000	0040	USDA Donated Food Prog.	$ 274,555	$ 329,195	$ 400,000	$ 275,000	$ (125,000)	-31.25%	USDA commodities
3207	332000	0045	Child & Adult Care Pro (CACP)		$ 268,362		$ 220,102			
			Subtotal	$ 2,138,062	$ 6,161,004	$ 2,503,864	$ 3,525,260	$ 801,294	40.79%	
Other										
3207	411000	0006	Special Functions	$ 1,845	$ 27	$ 5,000	$ 2,000	$ (3,000)	-60.00%	
3207	411000	0007	Contracted Services	$ 119,165	$ 57,594	$ 120,000	$ 120,000	$ -	0.00%	Head Start & FCCC
3207	411000	0008			$ 165					
			Subtotal	$ 121,010	$ 57,786	$ 125,000	$ 122,000	$ (3,000)	-2.40%	
Transfer										

3207	415000	0205	Transfer -School Fund	$ 632,241	$ -	$ 414,873	$ 257,670	$ (157,203)	-37.89%	Transfer increase to for salary increases
3207	419000	0010	Fund Equity	$ -	$ -	$ -	$ -	$ -	0.00%	
			Subtotal	$ 632,241	$ -	$ 414,873	$ 257,670	$ (157,203)	-37.89%	
			TOTAL	**$ 5,020,629**	**$ 6,379,267**	**$ 6,176,461**	**$ 6,274,163**	**$ (122,400)**	**1.58%**	

Fauquier County Public Schools
Nutrition Fund
Revenue and Expenditure Summary

SCHOOL NUTRITION SERVICES FUND - EXPENDITURES

					FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Amount Changed	% Change	Comments
Salaries											
4207	65100	1110	000	Administrative	$ 90,828	$ 108,289	$ 105,000	$ 115,763	$ 10,763	10.25%	
4207	65100	1140	000	Technical	$ 26,241	$ 42,600	$ 65,000	$ 73,178	$ 8,178	12.58%	
4207	65100	1150	000	Clerical	$ 79,782	$ 79,770	$ 79,344	$ 87,475	$ 8,131	10.25%	
4207	65100	1190	000	Service	$ 1,852,665	$ 1,919,654	$ 2,050,468	$ 2,300,680	$ 250,212	12.20%	
4207	65100	1201	000	Overtime	$ 62,446	$ 56,345	$ 20,000	$ 60,000	$ 40,000	200.00%	
4207	65100	1520	000	Substitute	$ 42,579	$ 44,057	$ 67,320	$ 70,686	$ 3,366	5.00%	
4207	65100	1660	000	Bonus	$ -	$ 147,008	$ -	$ -	$ -	0.00%	
				Subtotal	$ 2,154,542	$ 2,397,722	$ 2,387,132	$ 2,707,782	$ 320,650	13.43%	
Benefits											
4207	65100	2100	000	FICA	$ 151,936	$ 168,663	$ 182,670	$ 207,145	$ 24,475	13.40%	7.65%
4207	65100	2210	000	VRS - Plan 1 & 2	$ 67,663	$ 55,791	$ 145,703	$ 164,798	$ 19,095	13.11%	16.62%
4207	65100	2212	000	VRS - Retiree Health Ins	$ 2,313	$ 9,961	$ 3,019	$ 16,570	$ 13,551	448.86%	5.00%
4207	65100	2220	000	VRS - Hybrid Plan	$ 25,920	$ 53,835	$ -	$ -	$ -	0.00%	1.21%
4207	65100	2310	000	HMP	$ 704,178	$ 732,294	$ 775,224	$ 794,592	$ 19,368	2.50%	$10,767 per FT employee
4207	65100	2400	000	GLI	$ 20,098	$ 22,247	$ 26,479	$ 30,037	$ 3,558	13.44%	1.54%
4207	65100	2510	000	Disability Ins - Hybrid Plan	$ 2,903	$ 3,529	$ 2,450	$ 2,789	$ 339	13.84%	0.04%
4207	65100	2720	000	WC	$ 51,951	$ 55,288	$ 56,750	$ 92,707	$ 35,957	63.36%	0.28%
4207	65100	1800	000	Pay Outs	$ 27,750	$ 19,253	$ -	$ -	$ -	0.00%	
				Subtotal	$ 1,054,713	$ 1,120,860	$ 1,192,295	$ 1,308,638	$ 116,343	9.76%	
Other Expenses											
4207	65100	3000	000	Purchased Services	$ 36,239	$ 33,644	$ 30,000	$ 30,000	$ -	0.00%	
4207	65100	3800	000	Services from other Govts	$ -	$ -	$ 400,000		$ (400,000)	-100.00%	USDA commodities
4207	65100	4210	000	Fleet Fuel	$ 259	$ 774	$ 600	$ 1,000	$ 400	66.67%	
4207	65100	4220	000	Fleet Parts	$ 226	$ 262	$ 200	$ 250	$ 50	25.00%	
4207	65100	4230	000	Fleet Labor	$ 483	$ 1,162	$ 650	$ 650	$ -	0.00%	
4207	65100	5200	000	Communications	$ 94	$ 914	$ 200	$ 1,000	$ 800	400.00%	Mailing for Reduced lunch forms to parents
4207	65100	5250	000	Postal Services				$ 1,000			
4207	65100	5400	000	Leases & Rentals	$ 4,086	$ 3,716	$ 4,200	$ 4,200	$ -	0.00%	
4207	65100	5500	000	Travel	$ 3,569	$ 2,809	$ 3,500	$ 3,500	$ -	0.00%	

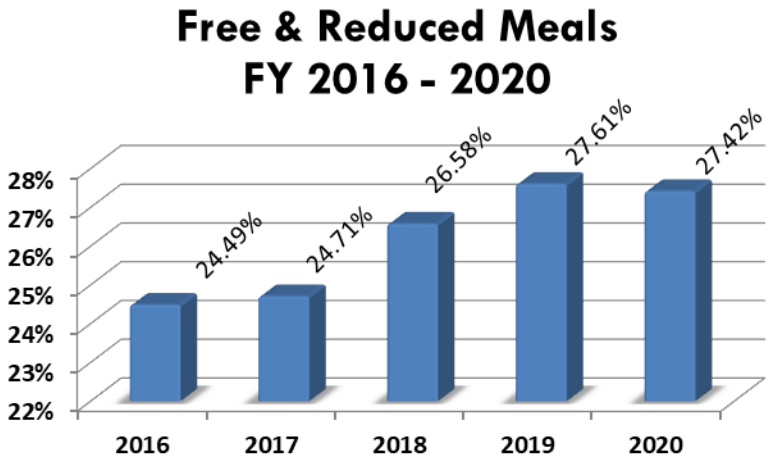
4207	65100	5800	000	Miscellaneous	$ 242	$ -	$ 250	$ 250	$ -	0.00%	
4207	65100	6000	000	Materials and Supplies	$ 26,967	$ 12,412	$ 26,404	$ 26,404	$ -	0.00%	
4207	65100	6002	000	Food Supplies	$ 2,166,771	$ 2,236,794	$ 2,131,012	$ 2,188,489	$ 57,477	2.70%	Anticipated adjustment to cost.
4207	65100	6025	000	Computer Supplies	$ 1,407	$ 2,675	$ 18	$ 1,000	$ 982	5443.24%	
4207	65100	6050	000	Technology Hard/Software	$ 100	$ 159	$ -	$ -	$ -	0.00%	
				Subtotal	$ 2,240,442	$ 2,295,320	$ 2,597,034	$ 2,257,743	$ (340,291)	-13.06%	
Capital Outlay											
4207	65100	8100	000	Cap. Outlay Repl.	$ 120,071	$ -	$ -	$ -	$ -	0.00%	
				Subtotal	$ 120,071	$ -	$ -	$ -	$ -	0.00%	
				TOTAL	**$ 5,569,768**	**$ 5,813,902**	**$ 6,176,461**	**$ 6,274,163**	**$ 96,702**	**1.58%**	

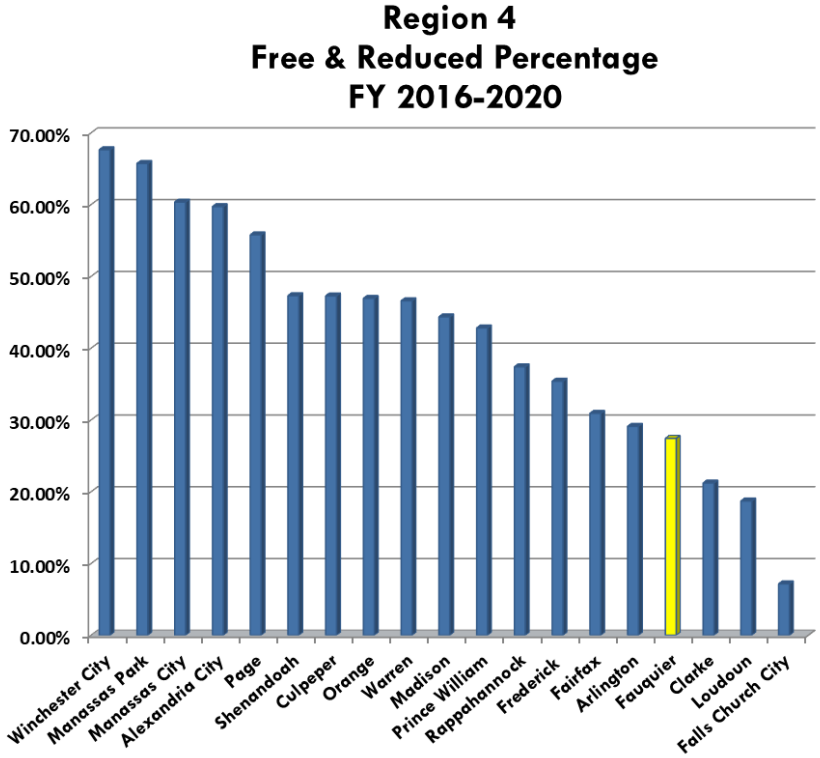
Fauquier County Public Schools

Free & Reduced Meals

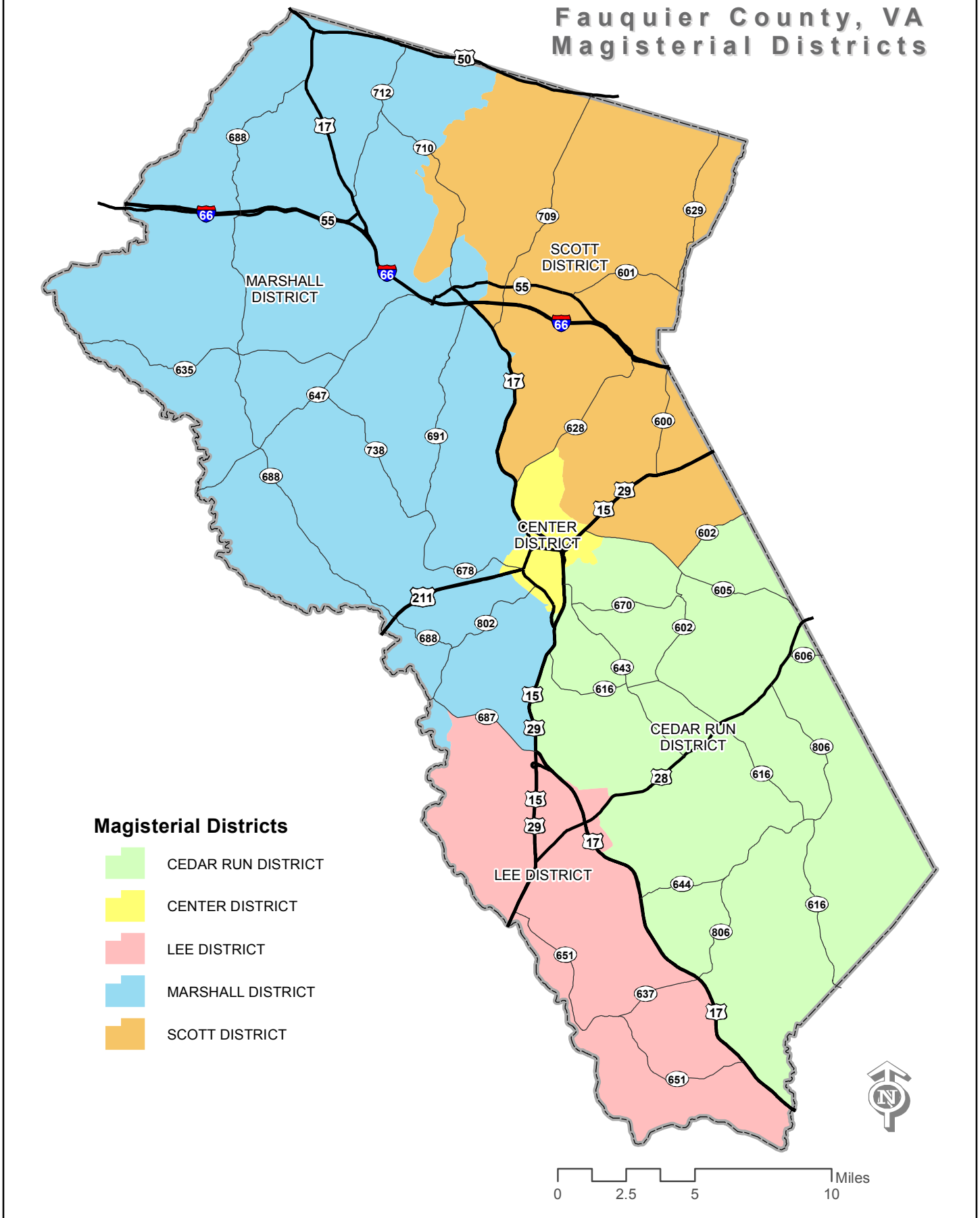
FY 2016 - 2020

No Data is currently being reported to VDOE Based on Eligibility Changes from the impact of COVID-19. Beginning in FY 23, meals will once again be reimbursable.





http://www.doe.virginia.gov/support/nutrition/statistics/index.shtml


Fauquier County, VA
Magisterial Districts
MARSHALL DISTRICT
SCOTT DISTRICT
CENTER DISTRICT
CEDAR RUN DISTRICT
LEE DISTRICT
Magisterial Districts
CEDAR RUN DISTRICT
CENTER DISTRICT
LEE DISTRICT
MARSHALL DISTRICT
SCOTT DISTRICT
0
2.5
5
10
Miles

FAUQUIER COUNTY, VIRGINIA

The County of Fauquier is located in the north central Piedmont region of Virginia, approximately 40 miles southwest of the nation's capital and approximately 80 miles northwest of Richmond, the state's capital. The County encompasses a land area of approximately 660 square miles. Fauquier County is bordered by the counties of Prince William, Stafford, Culpeper, Warren, Clarke, Loudoun and Rappahannock. The Rappahannock River forms the county's Western border. Interstate 66 runs East-West through the northern portion of the County. In addition, five U.S. primary routes and two state primary routes traverse the County.

Once part of the Northern Neck Proprietary, a vast English land grant held by the 6th Lord Fairfax, Fauquier County was created in 1759 from Prince William County and named for Sir Francis Fauquier, the Colonial Lieutenant Governor at that time.

Originally populated by the Manohoacs, Sioux tribe, and later used as a hunting ground by the Iroquois, Fauquier's first immigrants were of German and English ancestry. Brent Town, the first settlement, was established in 1686 in Southern Fauquier. The first settlement in Northern Fauquier was near The Plains in 1726.

During the American Revolution, many County citizens served in the Continental Army, including Captain John Marshall who would later serve the country as Chief Justice of the U.S. Supreme Court.

During the Civil War the county was frequently criss-crossed by both Northern and Southern armies. The history of the war in Fauquier County is dominated by tales of the escapades of Colonel John S. Mosby, a Partisan Ranger whose unorthodox and highly effective maneuvers would now be called guerrilla warfare. Significant Civil War sites and activities within Fauquier County are included in the Virginia Civil War Trails.

Recovery from devastation to the agricultural economy following the war was helped by the arrival in the early 1900s of several prosperous Northern businessmen who came here to fox hunt during the winter months. Their enthusiasm and investments, combined with Virginia's long history of fine horses, established the area as the Hunt Country capital of Virginia, which continues to this day.

The Fauquier County government is organized under the County Administrator form of government (as defined under Virginia law). The governing body of the County is the Board of Supervisors, which makes policies for the administration of the County. The Board of Supervisors consists of five members representing the five Magisterial Districts in the County: Center, Lee, Scott, Marshall, and Cedar Run. The Chairman of the Board of Supervisors is elected from within the Board of Supervisors and serves generally for a term of one year in addition to being a District Supervisor. The Board of Supervisors appoints a County Administrator to act as the administrative head of the County. The County Administrator serves at the pleasure of the Board of Supervisors, carries out the policies established by the Board of Supervisors, and directs business and administrative procedures in the County government.

FAUQUIER COUNTY, VIRGINIA

In Virginia, cities and counties are distinct units of government and do not overlap. Fauquier County includes the Towns of Warrenton, Remington, and The Plains. The County does provide certain government services, such as public education, to the Towns' residents pursuant to agreements with such towns. Property in these towns is subject to County taxation.

Because of its proximity to Washington, D.C., the County has experienced consistent population growth rates over the past ten years. Despite the population growth, the County remains primarily rural in nature.

DEMOGRAPHICS

Area ..... 647.5 square miles
Population (2021 estimated) 73,815
Registered Voters (Sept. 2022) 52,136
Unemployment Rate (July 2022) 2.4%
Labor Force as a percent of population 66.6%
Median Household Income (2020) $105,201

Education (Public):
Number of Elementary Schools 11
Number of Middle Schools 5
Number of High Schools 3
Number of Alternative Schools 1
Number of Regional Governor's School Affiliations 1
Enrollment (Total) FY2022 (as of 9/30/22) 10,925

Libraries:
Number of Branches 3
Number of Patrons Registered (April 2019) 37,798

Sheriff's Office Protection:
Average Response Time (FY 2019 Actual) ..... 13:36 minutes

Fire, Rescue and Emergency Services:
Fire & Rescue Companies 10
Fire & Rescue Building Locations 12

Parks and Recreation:
State Parks 2
County Parks and Recreation Facilities 64
Wildlife Management Areas 3

https://www.census.gov/quickfacts/fact/table/fauquiercountyvirginia/EDU685218#EDU685218

Fauquier County

General Government Revenues by Source

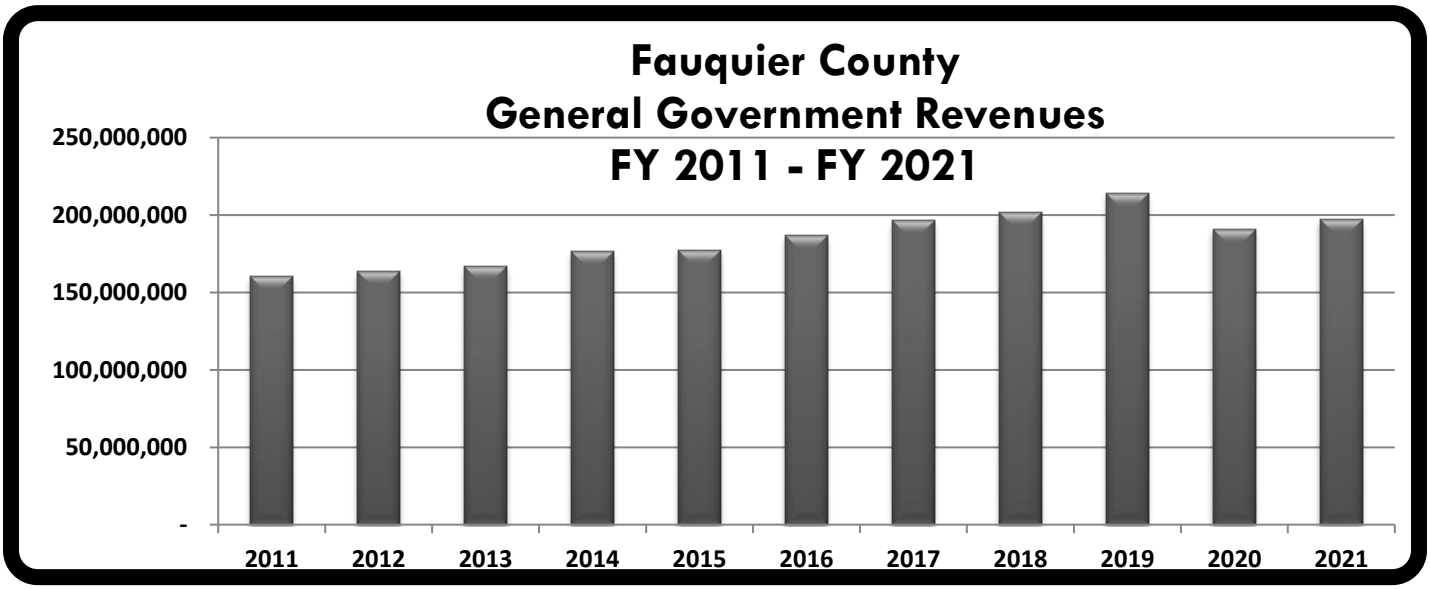
FY 2011 - FY 2021

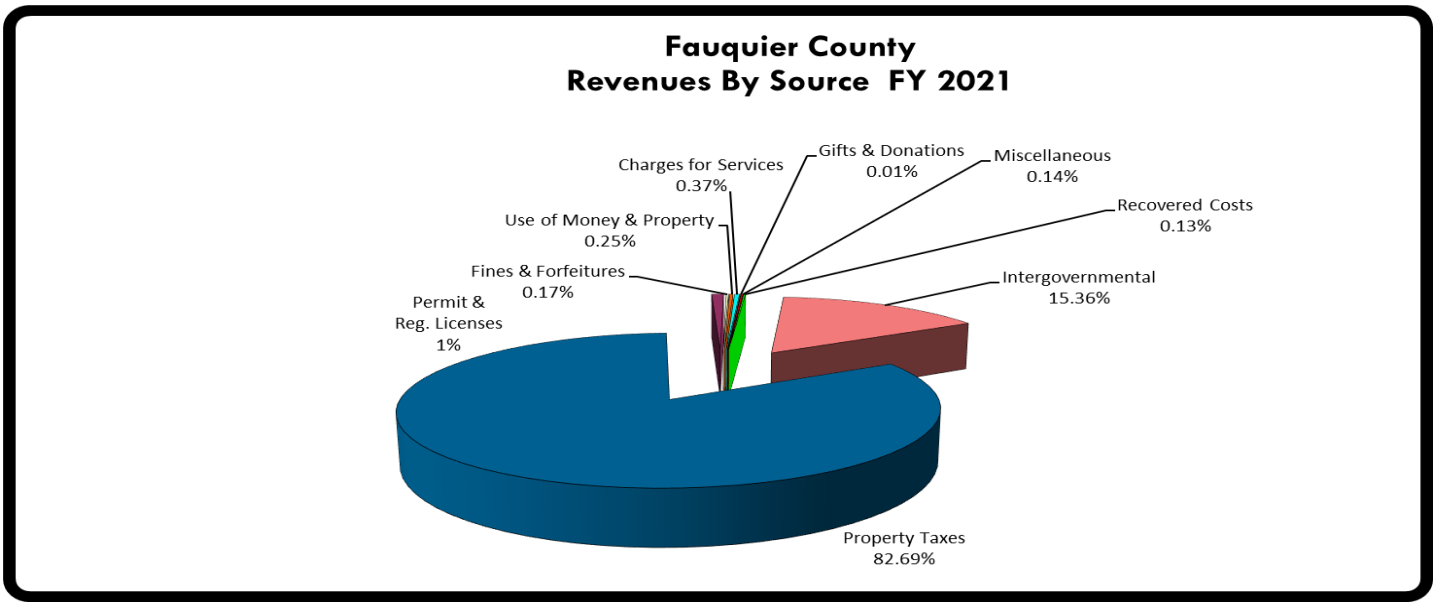
Fiscal Year	General Prop. & Local Taxes	Permit Fees & Regulatory Licenses	Fines & Forfeitures	Rev. from the Use of Money & Property	Charges for Services	Gifts and Donations	Miscellaneous	Recovered Costs	Inter-governmental	Total
2011	124,880,233	889,367	470,323	507,677	1,993,776	177,298	1,062,845	263,985	30,251,543	160,497,047
2012	127,471,138	900,061	447,742	421,223	2,230,281	210,633	2,077,845	441,593	29,497,238	163,697,754
2013	130,570,935	1,541,522	548,076	289,678	2,468,314	167,862	882,876	434,215	29,851,796	166,755,274
2014	135,160,010	1,418,324	499,746	335,394	2,295,264	221,411	4,068,300	427,366	31,995,708	176,421,523
2015	140,265,298	1,532,066	465,431	284,998	2,394,233	515,976	389,682	568,798	30,994,406	177,410,888
2016	145,958,511	1,569,769	431,902	367,166	2,466,019	1,031,810	2,407,938	389,486	32,243,842	186,866,443
2017	153,130,626	1,561,027	458,810	525,021	2,559,972	917,095	799,404	424,520	36,424,009	196,800,484
2018	158,963,558	1,475,745	728,722	882,699	2,468,680	1,169,196	943,671	625,234	34,259,224	201,516,729
2019	168,921,271	1,799,330	546,549	1,621,107	2,610,278	850,926	4,390,125	489,035	32,602,166	213,830,787
2020	155,194,026	1,555,569	345,274	1,009,848	704,904	49,785	408,339	409,746	31,041,330	190,718,821
2021	162,982,804	1,731,540	331,505	499,879	721,402	21,129	279,038	264,008	30,270,475	197,101,780

Assessed value approximates market or actual value

Source: Fauquier County Annual Comprehensive Financial Report (ACFR)

www.fauquiercounty.gov/home/showpublisheddocument/34495/637769769100770000

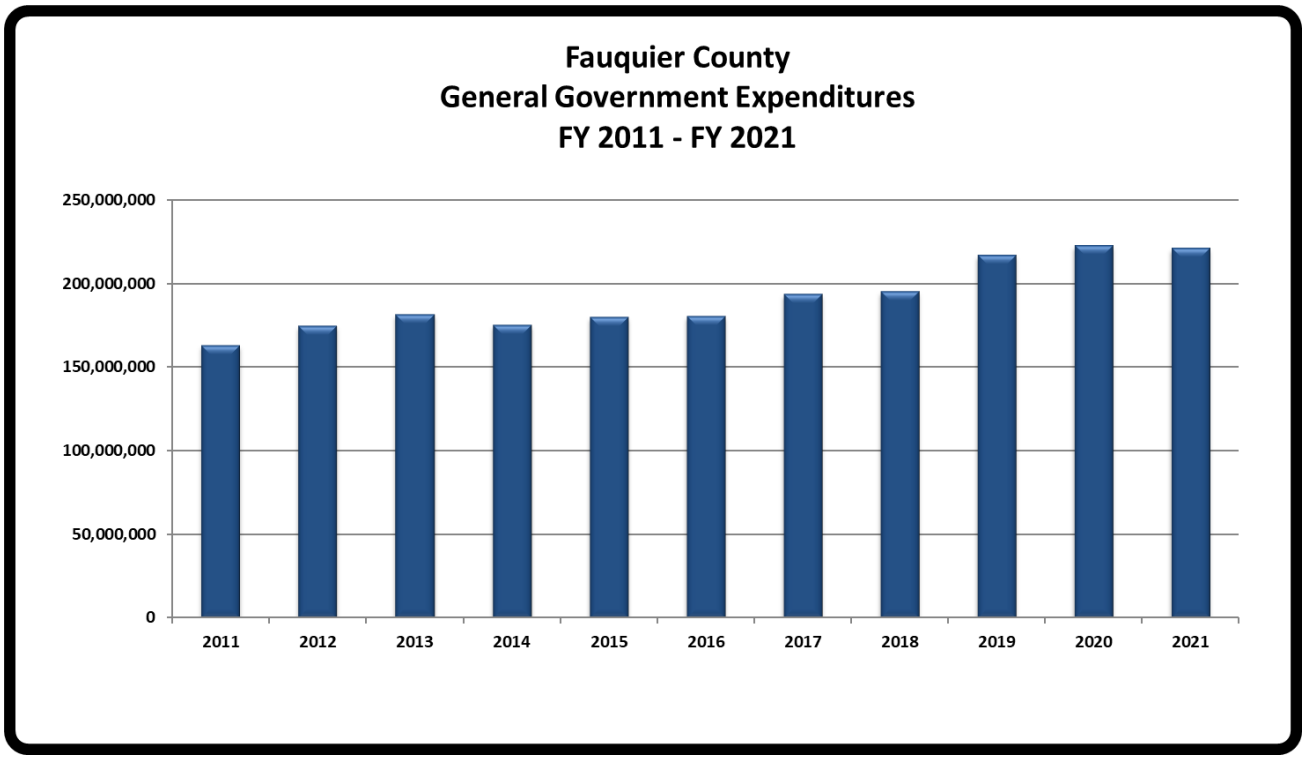


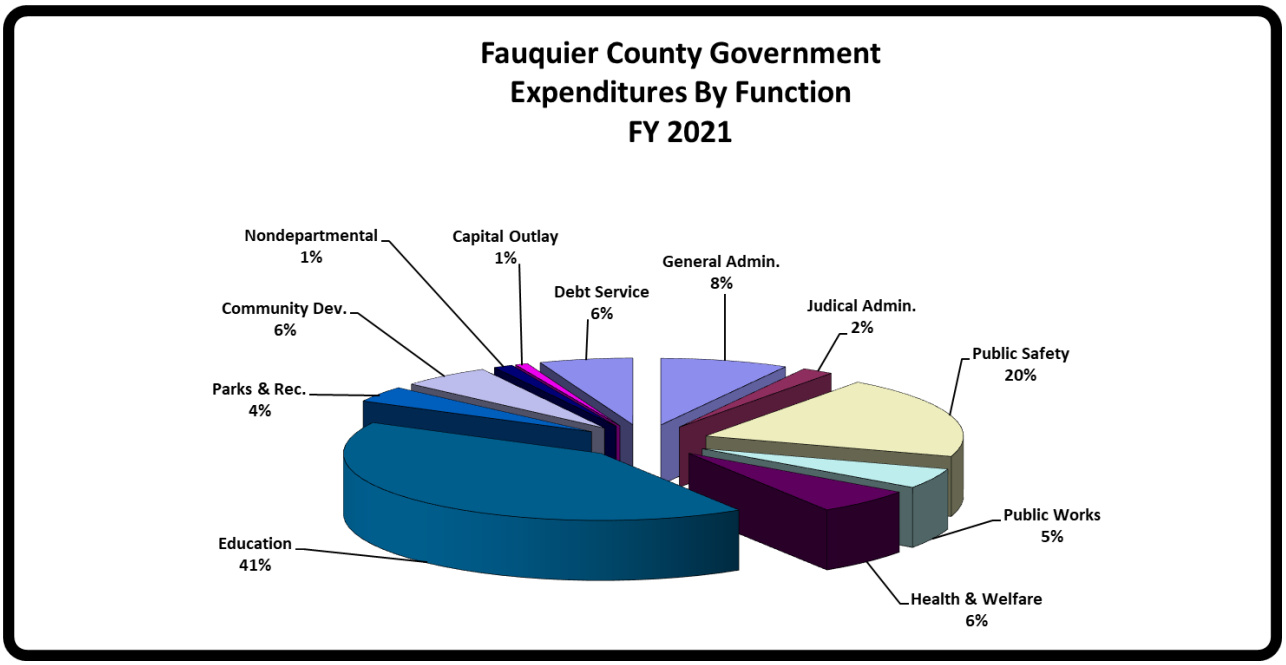


Fauquier County
FY 2011 - FY 2021

Fiscal Year	General Administration	Judicial Administration	Public Safety	Public Works	Health and Welfare	Education	Parks, Recreation, and Cultural	Community Development	Nondepartmental	Capital Outlay	Debt Service	Total
2011	10,546,705	2,974,541	23,490,646	7,202,063	9,889,115	78,883,664	5,806,542	7,652,116	649,715	877,303	14,861,114	162,833,524
2012	11,329,498	3,129,590	23,021,859	8,283,553	9,937,121	88,033,156	5,409,843	5,988,110	681,335	3,637,103	14,795,986	174,247,154
2013	11,678,971	3,541,030	26,477,330	9,706,397	9,586,398	93,017,474	5,500,954	5,729,630	753,584	1,464,968	13,997,130	181,453,866
2014	12,457,887	3,642,931	28,645,320	7,915,339	11,328,226	82,208,303	5,776,405	6,142,311	754,421	1,924,000	14,007,529	174,802,672
2015	12,190,628	3,749,075	29,595,738	8,006,917	12,594,333	83,339,470	6,057,766	6,292,928	738,963	3,472,214	13,443,290	179,481,322
2016	12,734,277	3,890,324	30,886,473	9,796,214	12,817,543	82,217,289	6,179,184	6,152,563	390,751	1,903,204	13,218,501	180,186,323
2017	13,736,444	3,874,425	31,271,719	8,184,775	11,667,455	84,418,916	6,281,542	14,263,203	754,859	5,418,998	13,585,209	193,457,545
2018	14,004,974	3,940,365	36,869,480	8,521,245	12,168,492	85,309,188	7,220,351	10,424,417	904,726	4,037,770	11,847,238	195,248,246
2019	14,125,547	4,096,274	51,557,318	9,437,855	12,613,367	89,958,394	9,543,091	8,155,151	605,562	4,419,969	11,972,538	216,485,066
2020	13,895,413	4,141,391	43,741,910	8,764,742	13,408,284	92,363,346	18,526,165	8,756,840	697,995	4,071,357	12,992,604	222,345,258
2021	17,792,525	4,396,098	43,908,773	10,798,909	13,661,231	91,790,132	8,518,895	12,474,782	2,660,211	1,743,986	12,954,717	220,700,259

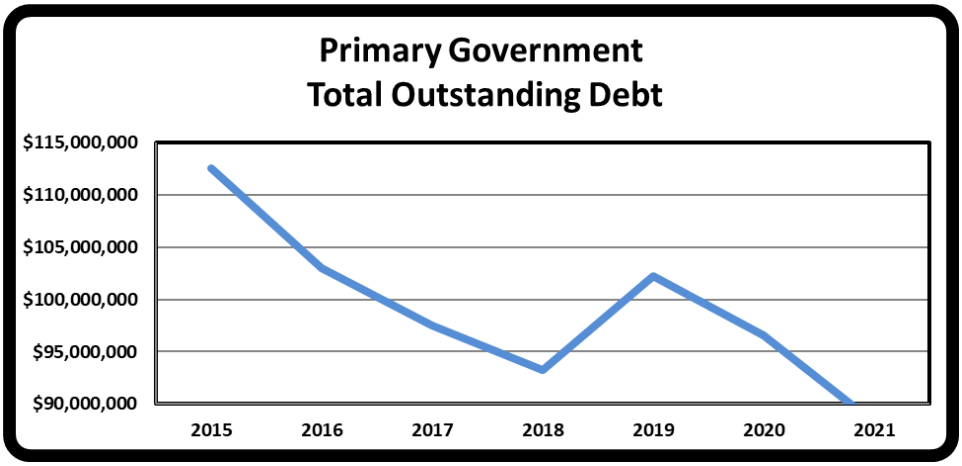
Source: Fauquier County Annual Comprehensive Financial Report (ACFR)
www.fauquiercounty.gov/home/showpublisheddocument/34495/637769769100770000





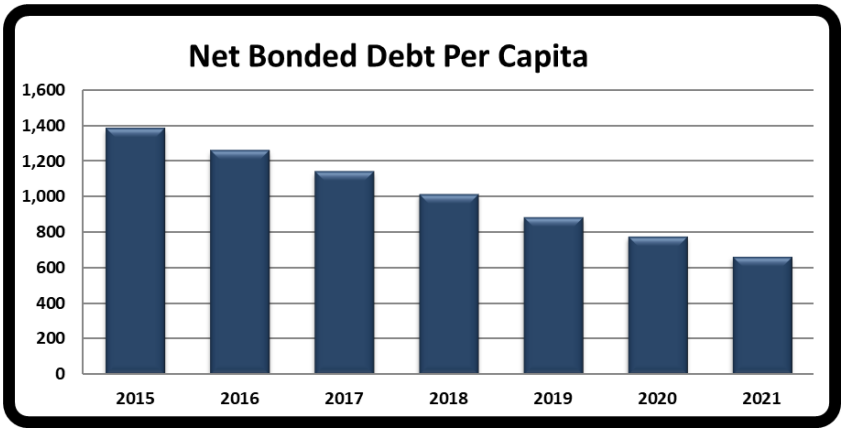
Ratios of Outstanding Debt by Type

Fiscal Year	Capital Lease	Financing Lease	General Obligation Bonds	Virginia Public School Authority Bonds	Solid Waste & Sewer Revenue Bonds	Total Primary Government	Capital Lease	Per Capita
2015	3,001,296	6,399,539	27,727,283	65,756,480	9,646,698	$ 112,531,296	-	1,667
2016	2,038,177	5,925,420	25,267,136	60,272,709	9,430,964	102,934,406	-	1,516
2017	5,113,511	5,728,520	22,762,210	54,797,067	9,129,028	97,530,336	-	1,431
2018	4,490,699	10,089,438	20,210,265	49,480,501	8,933,387	93,204,290	-	1,349
2019	4,441,976	26,711,346	17,733,115	44,338,192	8,976,607	102,201,236	10,672,434	1,457
2020	8,343,746	25,306,904	15,399,876	39,090,403	8,370,006	96,510,935	10,672,434	1,367
2021	7,824,727	23,894,681	13,028,034	33,917,539	9,589,820	88,254,801	10,941,095	1,243



Ratio of Net General Bonded Debt to Assessed Value & Net Bonded Debt Per Capita

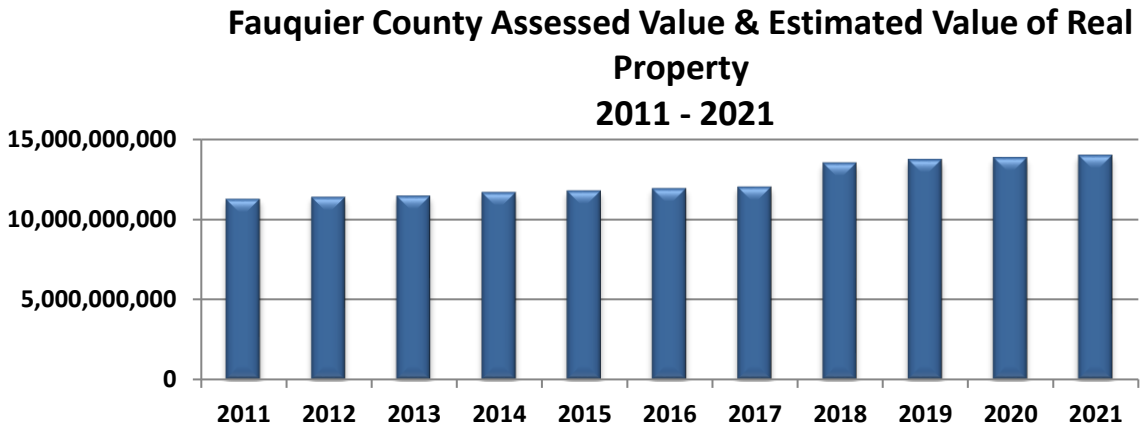
Year	General Obligation Bonds	Virginia Public School Authority Bonds	Net General Bonded Debt	Percentage of Estimated Actual Value of Taxable Property	Per Capita
2015	27,727,283	65,756,480	93,483,763	0.81%	1385
2016	25,267,136	60,272,709	85,539,845	0.73%	1260
2017	22,762,210	54,797,067	77,559,277	0.65%	1138
2018	20,210,265	49,480,501	69,690,766	0.52%	1009
2019	17,733,115	44,338,192	62,071,307	0.45%	885
2020	15,399,876	39,090,403	54,490,279	0.39%	772
2021	13,028,034	33,917,539	46,945,573	0.33%	661



Fauquier County

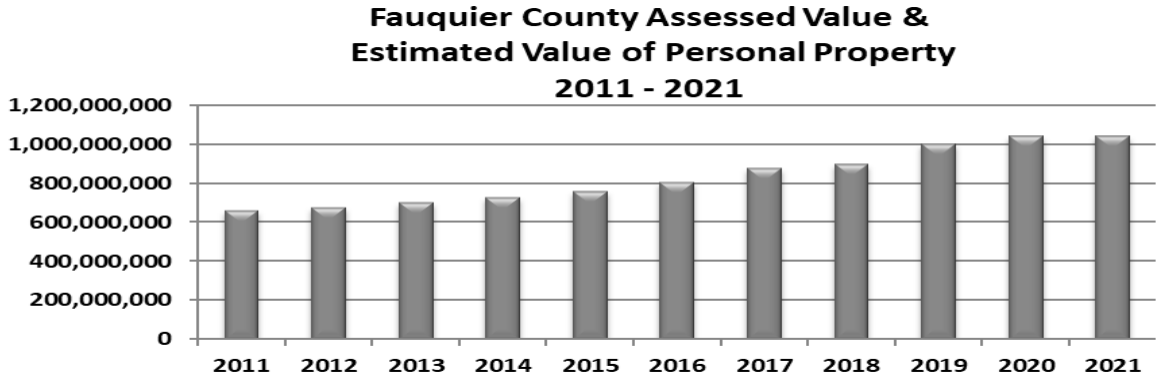
Assessed Value and Estimated Actual Value of Real Property
2011 - 2021

Calendar Year	Residential Property	Commercial Property	Agricultural Property	Public Service SCC Assessed	Tax-Exempt Real Property	Total Real Property Assessed Value
2011	6,830,579,900	1,063,923,500	1,703,632,900	650,565,523	1,006,092,700	11,254,794,523
2012	6,889,390,800	1,067,953,300	1,716,811,900	692,329,668	1,004,592,600	11,371,078,268
2013	6,951,154,200	1,081,100,700	1,711,068,100	692,329,732	1,006,955,100	11,442,607,832
2014	7,266,298,800	1,133,663,200	1,690,497,600	661,631,726	928,023,400	11,680,114,726
2015	7,349,773,300	1,144,905,900	1,701,191,600	650,126,899	915,822,500	11,761,820,199
2016	7,445,077,000	1,163,896,000	1,718,320,400	654,744,149	919,663,200	11,901,700,749
2017	7,538,017,200	1,176,883,900	1,720,140,700	657,629,104	912,299,000	12,004,969,904
2018	8,801,964,400	1,201,542,000	1,931,881,600	639,357,088	930,513,800	13,505,258,888
2019	8,902,352,800	1,204,551,400	1,938,119,500	747,411,827	946,805,100	13,739,240,627
2020	8,998,105,200	1,213,702,700	1,954,430,300	738,721,754	953,451,100	13,858,411,054
2021	9,100,673,700	1,216,267,000	1,962,211,000	752,797,325	962,927,200	13,994,876,225



Assessed Value and Estimated Actual Value of Personal Property
2011 - 2021

Calendar Year	General Property	Segregated Properties	Total Personal Property Assessed Value
2011	541,729,863	118,315,665	660,047,539
2012	565,615,974	110,025,693	675,643,679
2013	596,389,332	104,311,182	700,702,527
2014	613,509,167	112,808,209	726,319,390
2015	638,448,282	120,276,397	758,726,694
2016	663,841,809	140,649,248	804,493,073
2017	705,905,506	169,961,267	875,868,790
2018	730,253,242	167,217,815	897,471,057
2019	760,595,780	236,130,768	996,726,548
2020	796,099,795	241,645,539	1,037,745,334
2021	795,706,697	243,309,126	1,039,015,823

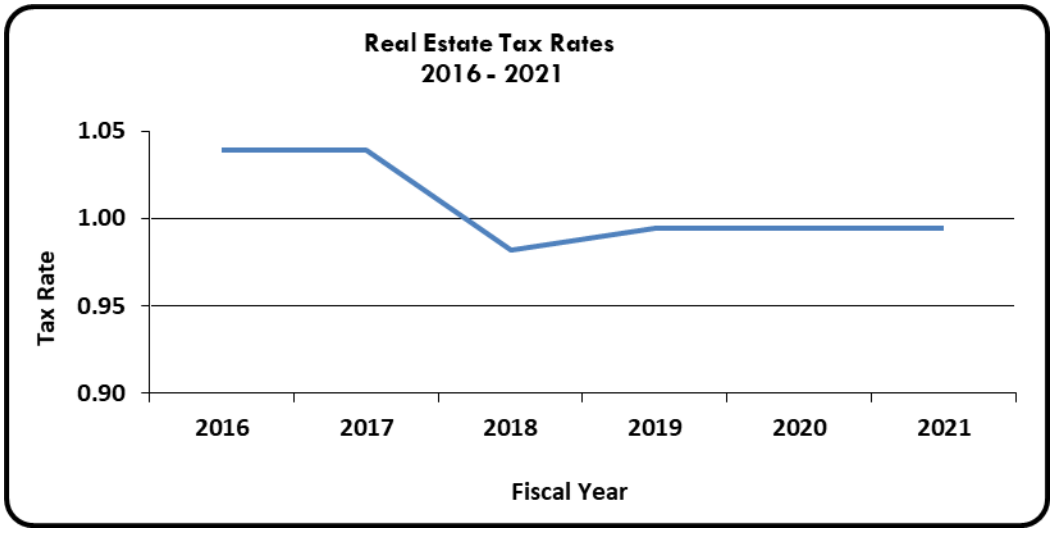


County of Fauquier, Virginia

Real Estate & Property Tax Rates

Calendar Year 2016 - 2021

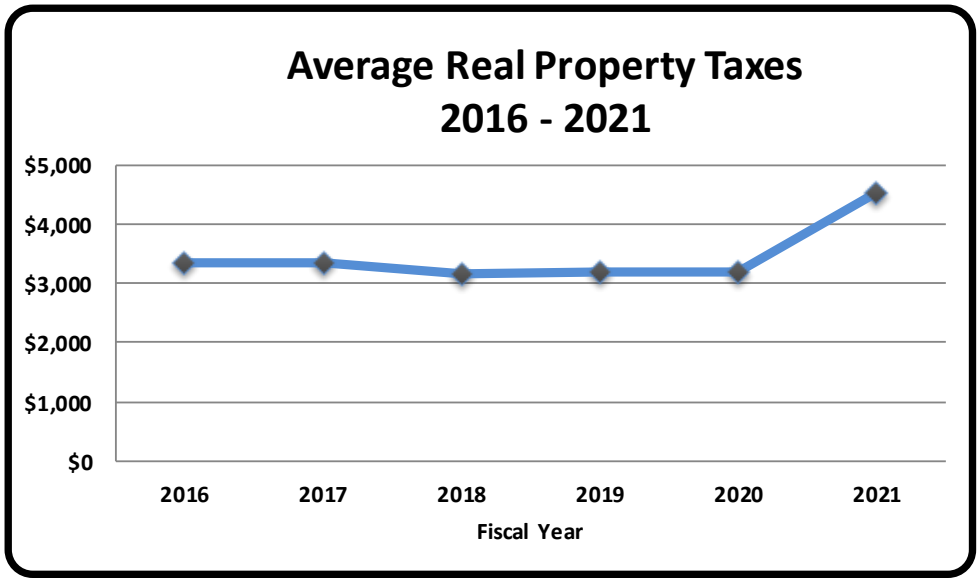
Calendar Year	Real Estate*	General Class I	Machinery and Tools	Handicapped Equipment	Campers, Trailers, Boats	Mobile Homes	Buses 30+ Passengers	Business Furniture, Fixtures & Equipment	Fire & Rescue Volunteer Vehicle
2016	1.039	4.65	2.30	0.05	1.50	1.039	1.00	2.30	0.25
2017	1.039	4.65	2.30	0.05	1.50	1.039	1.00	2.30	0.25
2018	0.982	4.65	2.30	0.05	1.50	0.982	1.00	2.30	0.25
2019	0.994	4.65	2.30	0.05	1.50	0.994	1.00	2.30	0.25
2020	0.994	4.65	2.30	0.05	1.50	0.994	1.00	2.30	0.25
2021	0.994	4.65	2.30	0.05	1.50	0.994	1.00	2.30	0.25



Taxpayer Impact

Calendar Year 2016 - 2021

	2016	2017	2018	2019	2020	2021
Average Assessed Home Value	$ 321,300	$ 321,300	$ 321,300	$ 321,300	$ 321,300	$ 455,800
Property Tax Rate (per $100)	$ 1.039	$ 1.039	$ 0.982	$ 0.994	$ 0.994	$ 0.994
Property Tax Due	$ 3,338.31	$ 3,338.31	$ 3,155.17	$ 3,193.72	$ 3,193.72	$ 4,530.65
Property Tax Increase (Decrease) from Prior Year	$ 128.52	$ -	$ (183.14)	$ 38.56	$ -	$ 1,336.93



Assessed value approximates market or actual value. Real Estate is reassessed every four years to determine market value.

Source: Fauquier County Annual Comprehensive Financial Report (ACFR)

https://www.fauquiercounty.gov/home/showpublisheddocument/34495/637769769100770000

Fauquier County Virginia
Principal Real Property Taxpayers
Tax Year 2021

Taxpayer	Assessed Valuation	Rank	% of Total Assessed Valuation
Virginia Electric & Power Co.	$446,796,771	1	3.43%
Old Dominion Electric Co-op	104,948,885	2	0.81%
Fauquier Medical Center	82,082,200	3	0.63%
Northern Virginia Electric Co-op	37,813,000	4	0.28%
Warrenton Center, LLC	34,813,000	5	0.27%
Verizon - Virginia, Inc.	25,135,363	6	0.19%
Rappahannock Electric Co-op	23,884,227	7	0.18%
Fauquier Long-Term Care, LLC	23,474,100	8	0.18%
Norfolk Southern Railway Corp.	19,537,424	9	0.15%
Northrock Center, LLC	18,931,400	10	0.15%
Total	**$817,416,370**		**6.27%**

Fauquier County Virginia
Principal Personal Property Taxpayers
Tax Year 2021

Taxpayer	Assessed Valuation	Rank	% of Total Assessed Valuation
VADTA Inc	$ 92,166,824	1	7.90%
Atlantic Coast Pipeline LLC	41,616,018	2	3.57%
Data Center Vint Hill LLC	25,220,847	3	2.16%
Al-Kuwari Abdulaziz Mohammed	16,161,714	4	1.38%
H&E Equipment Services Inc	9,116,074	5	0.78%
Fauquier Medical Center LLC	5,478,472	6	0.47%
Comcast of CA/MD/PA/VA/WV LLC	4,602,835	7	0.39%
Amerigas Propane LP	4,164,187	8	0.36%
Vulcan Construction Materials LP	3,935,388	9	0.34%
Payne's Parking Designs Inc	3,769,340	10	0.32%
Total	**$206,231,699**		**17.67%**

Source: Fauquier County Annual Comprehensive Financial Report (ACFR)
https://www.fauquiercounty.gov/home/showpublisheddocument/34495/637769769100770000

Fauquier County Virginia
Demographic and Economic Statistics
FY 2011 - FY 2021

Year	Estimated Population	Personal Income (expressed in thousands	Per Capita Personal Income	Unemploy-ment Rate	County Civilian Labor Force	At-Place Employment Annual Average	School Enrollment
2011	65,460	3,842,519	58,192	5.7%	36,637	20,781	11,241
2012	65,780	4,108,761	61,729	5.4%	36,761	21,387	11,201
2013	66,131	4,005,122	59,654	5.2%	36,742	21,213	11,032
2014	66,573	4,128,779	60,614	4.8%	36,676	21,076	11,084
2015	67,512	4,383,489	64,065	4.1%	36,625	21,549	11,055
2016	67,898	4,507,688	65,514	3.7%	36,297	22,054	11,042
2017	68,168	4,755,784	68,382	3.4%	36,548	22,116	11,007
2018	69,098	4,985,287	70,571	2.8%	36,833	22,417	11,104
2019	70,150	5,169,053	72,577	2.6%	37,765	21,832	11,153
2020	70,580	5,337,891	74,801	6.7%	36,805	21,370	10,891
2021	70,996	*	*	3.5%	36,954	21,303	10,145

*Unavailable

Principal Employers
FY 2021

Employer	Rank	Number of Employees
Fauquier County School Board	1	1,000 and over
County of Fauquier	2	500 to 999
Fauquier Health System	3	500 to 999
U.S. Department of Transportation	4	500 to 999
Walmart	5	250 to 499
Food Lion	6	250 to 499
Town of Warrenton	7	100 to 249
The Home Depot	8	100 to 249
Blue Ridge Orthopedic Associates	9	100 to 249
Harris Teeter Supermarket	10	100 to 249

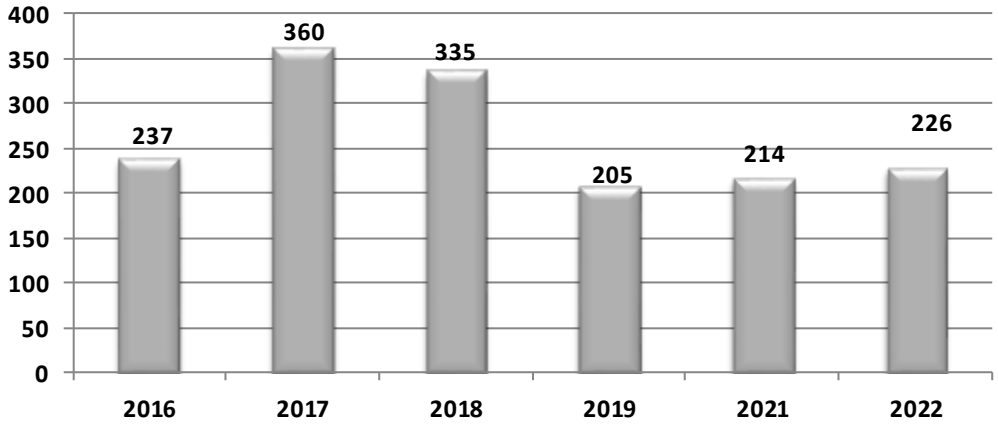
Source: Fauquier County Annual Comprehensive Financial Report (ACFR)
https://www.fauquiercounty.gov/home/showpublisheddocument/34495/637769769100770000

Fauquier County, Virginia

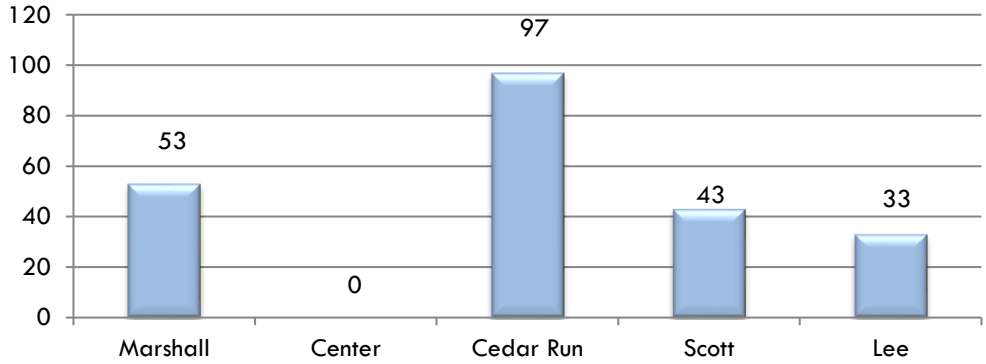
Single Family Construction

FY 2016 - FY 2022

New Single Family Dwelling Construction FY 2016 - FY 2022



Magisterial District New Dwellings FY 2022



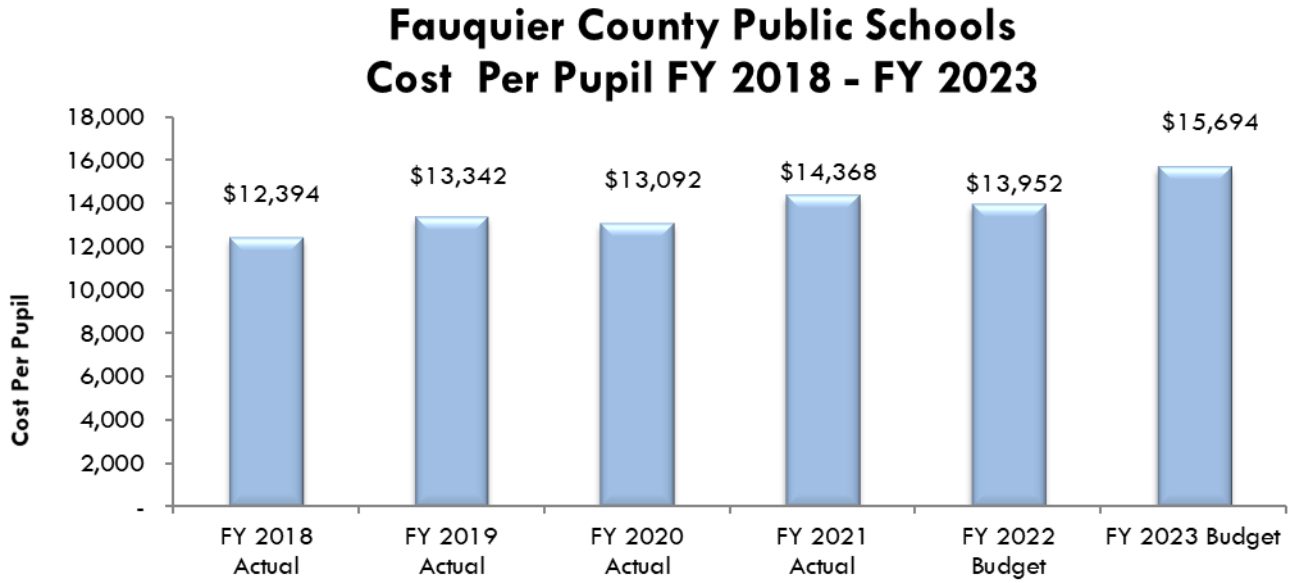
Percentage of New Dwellings

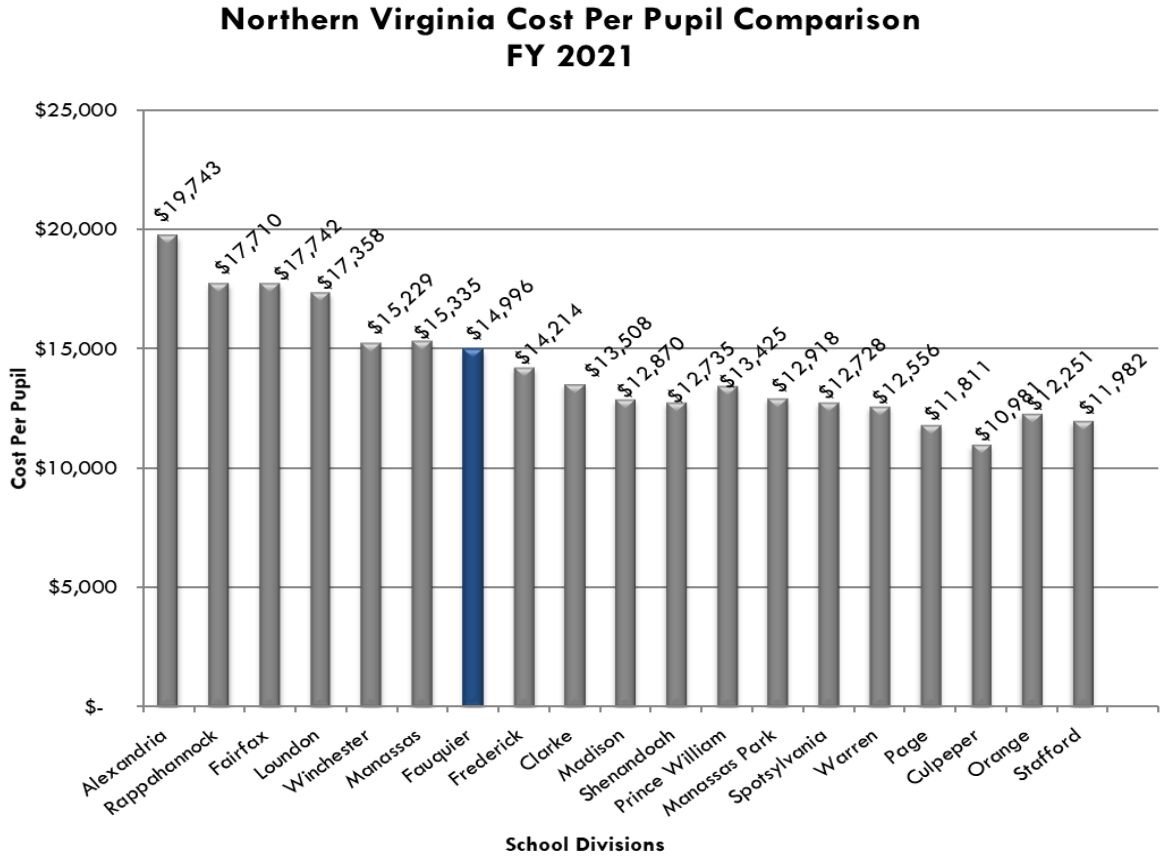
Marshall	**23.45%**	**Lee**	**14.60%**
Center	**0.00%**	**Scott**	**19.03%**
Cedar Run	**42.92%**		

Fauquier County Public Schools

Cost Per Pupil

FY 2018 - FY 2023





Source: FY 2021 Superintendent's Annual Report for Virginia

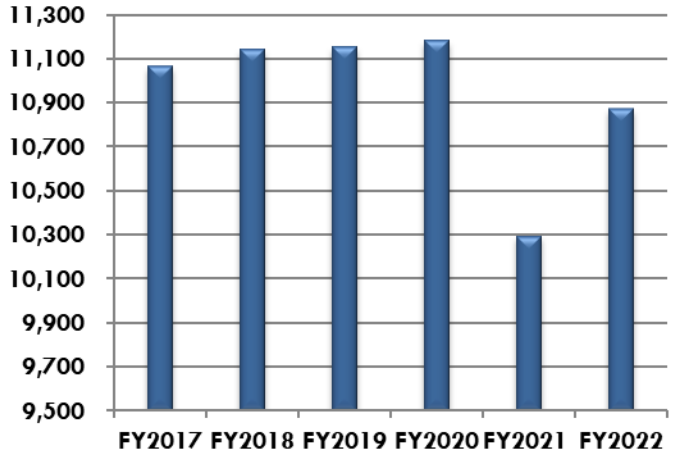
Fauquier County Public Schools

Actual Enrollment - Based on 9/30 Fall Enrollment

FY 2017 - FY 2022

	Actual Enrollment					
	2017	**2018**	**2019**	**2020**	**2021**	**2022**
Elementary Schools						
Pre-Kindergarten	122	123	144	165	111	147
Kindergarten	734	748	721	742	633	764
Grade 1	730	756	784	725	653	725
Grade 2	734	739	773	786	651	747
Grade 3	796	738	774	778	703	721
Grade 4	774	828	769	773	727	758
Grade 5	839	811	872	799	728	785
Total Elementary	**4,729**	**4,743**	**4,837**	**4,768**	**4,206**	**4647**
Annual Change	**(64)**	**(50)**	**108**	**25**	**(631)**	**441**
Middle Schools						
Grade 6	797	864	834	889	751	778
Grade 7	898	832	872	845	843	805
Grade 8	818	900	847	872	797	904
Total Middle	**2,513**	**2,596**	**2,553**	**2,606**	**2,391**	**2487**
Annual Change	**(88)**	**(5)**	**40**	**10**	**(162)**	**96**
High Schools						
Grade 9	995	923	975	958	903	935
Grade 10	990	969	890	970	939	906
Grade 11	921	924	931	880	911	886
Grade 12	917	985	967	999	942	1013
Total High	**3,823**	**3,801**	**3,763**	**3,807**	**3,695**	**3740**
Annual Change	**62**	**40**	**(60)**	**6**	**(68)**	**45**
District Total	**11,065**	**11,140**	**11,153**	**11,181**	**10,292**	**10874**
Annual Change	**(90)**	**(15)**	**88**	**41**	**(861)**	**582**
	-0.8%	**-0.1%**	**0.8%**	**0.4%**	**-7.7%**	**5.2%**

Actual Enrollment
FY 2017 - FY 2022



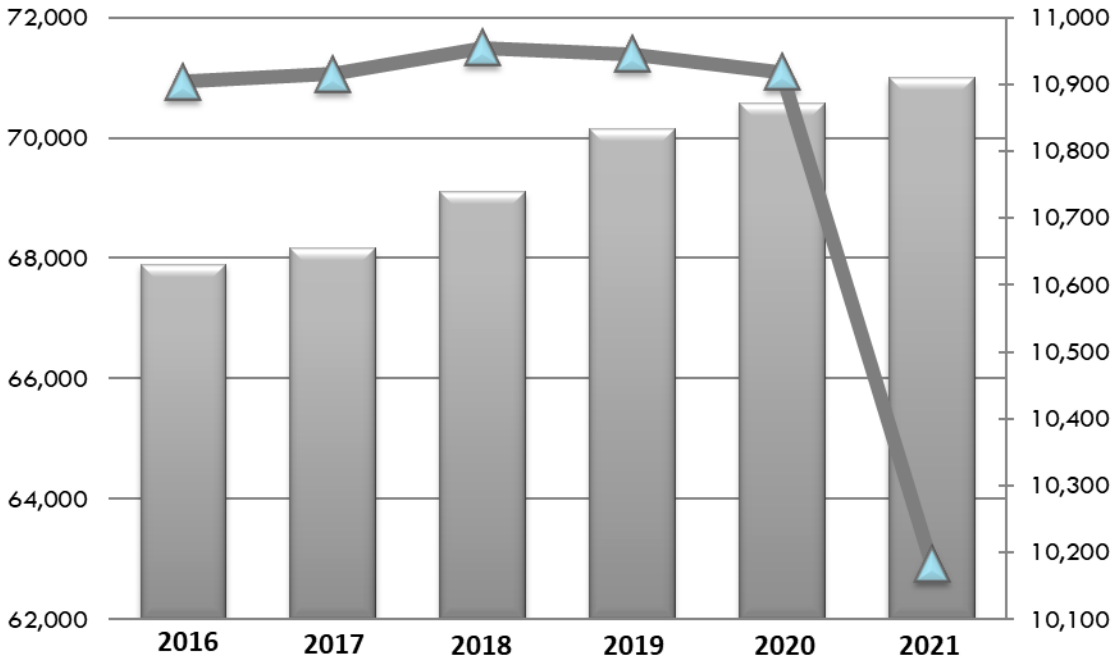
Enrollment based annually on September 30th enrollment.

Fauquier County Public Schools

Population vs School Enrollment (Average Daily Membership)

FY 2016 - FY 2021

Year	Estimated Population*	ADM Enrollment**
2016	67,898	10,904
2017	68,168	10,915
2018	69,098	10,955
2019	70,150	10,945
2020	70,580	10,918
2021	70,996	10,184

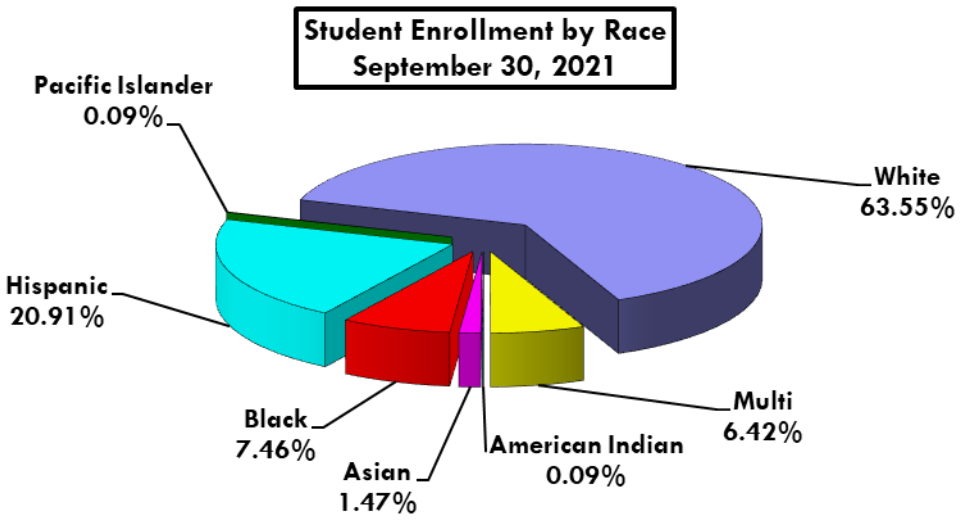


**Population based on Table 13 of Fauquier County's ACFR*
https://www.fauquiercounty.gov/home/showpublisheddocument/34495/637769769100770000
***Enrollment based on March 31 Average Daily Membership from Superintendent's Annual Report*
https://doe.virginia.gov/statistics_reports/supts_annual_report/2020-21/index.shtml

Fauquier County Public Schools

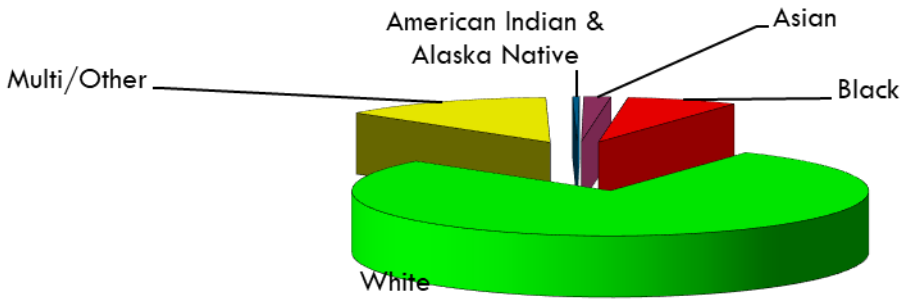
Racial and Ethnic Composition of Students

Enrollment 9/30/2021	Count	Percent of Total
American Indian/Alaska Native	10	0.09%
Asian	160	1.47%
Black	811	7.46%
Hispanic	2,274	20.91%
Native Hawaiian/Pacific Islander	10	0.09%
White	6,910	63.55%
Two or more races	698	6.42%
Total - All Students	10,873	100%



Racial and Ethnic Composition of Community

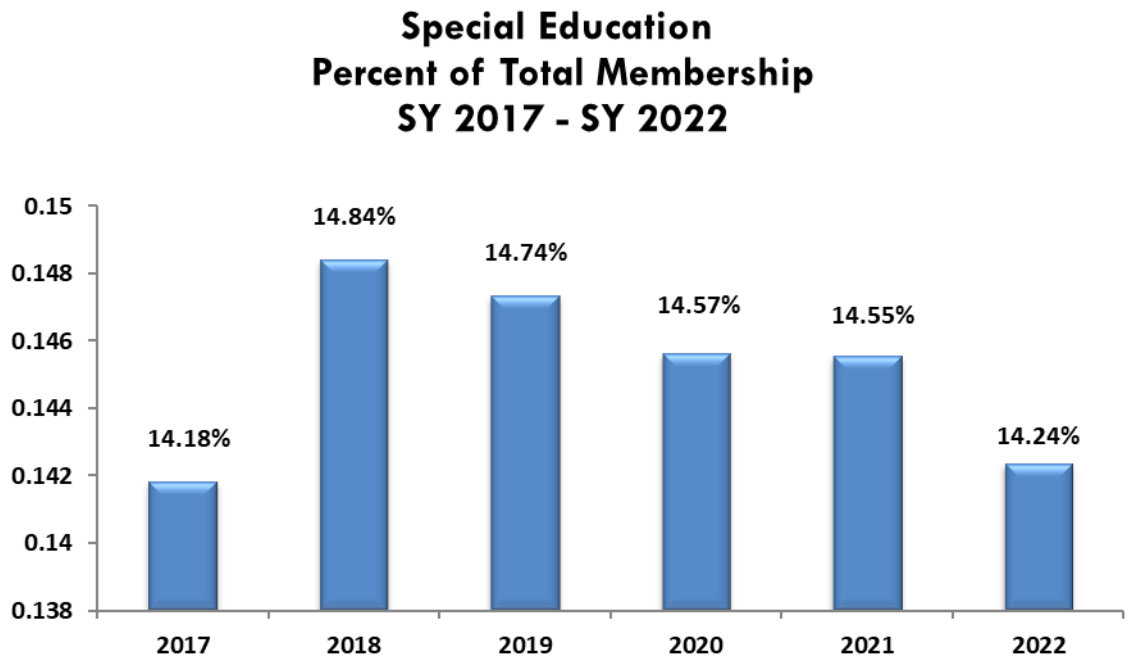
2020 Census	Count	Percent of Total
American Indian & Alaska Native	312	0.43%
Asian	1,229	1.68%
Black	5,091	6.98%
White	56,660	77.65%
Multi/Other	9,680	13.27%
Total - All Groups	**72,972**	**100%**

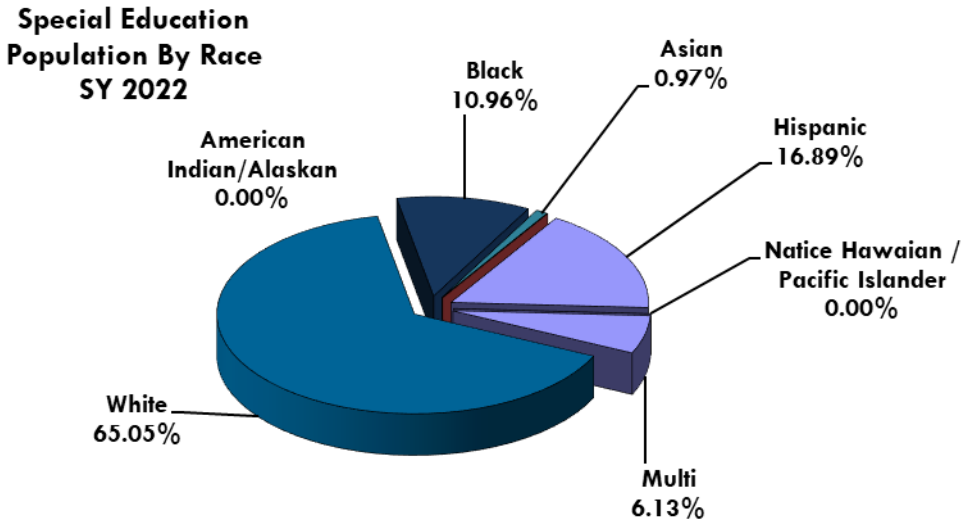


Fauquier County Public Schools

Special Education Students
Percent of Total Membership
Including Preschool & Speech
SY 2017 - SY 2022

School Year	Special Education December 1 Count	Total December Membership	Special Education % of Total Membership
2017	1,582	11,154	14.18%
2018	1,659	11,179	14.84%
2019	1,648	11,184	14.74%
2020	1,629	11,184	14.57%
2021	1,498	10,292	14.55%
2022	1,551	10,894	14.24%

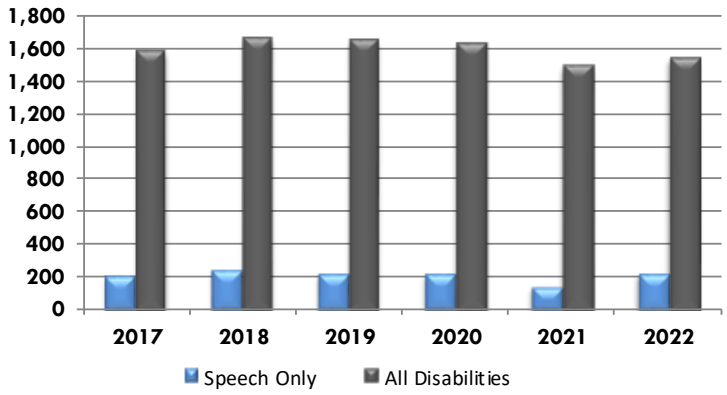




Fauquier County Public Schools

Special Education Students
School Years 2017 - 2022

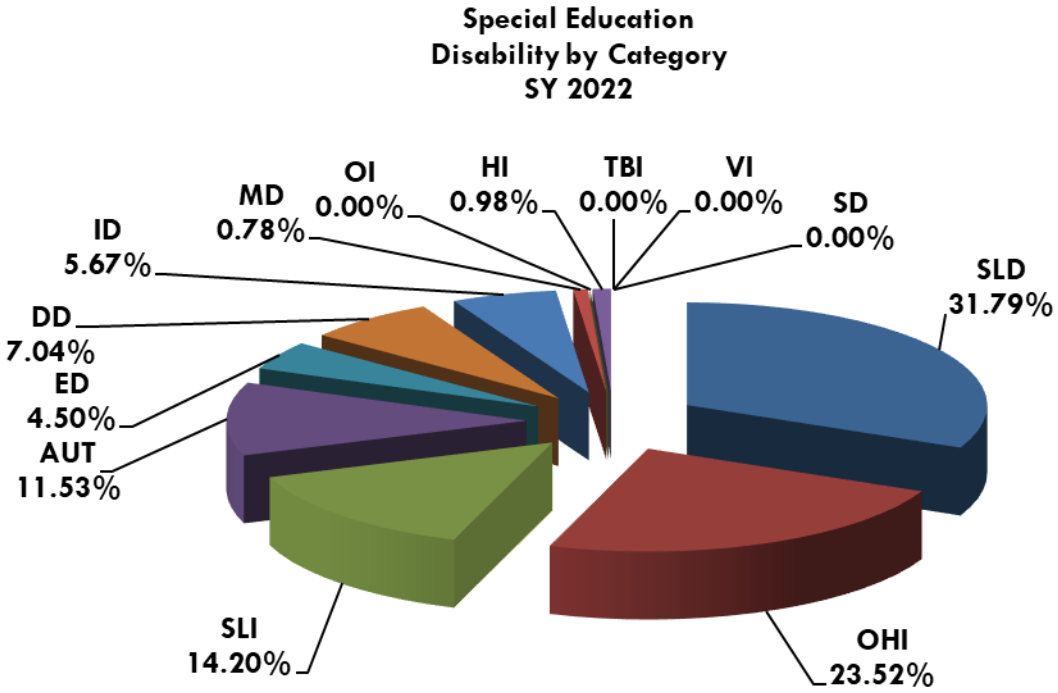
School Year	Speech Only	All Disabilities
2017	208	1582
2018	233	1659
2019	216	1648
2020	218	1629
2021	134	1498
2022	218	1535



Disability by Category
SY 2022

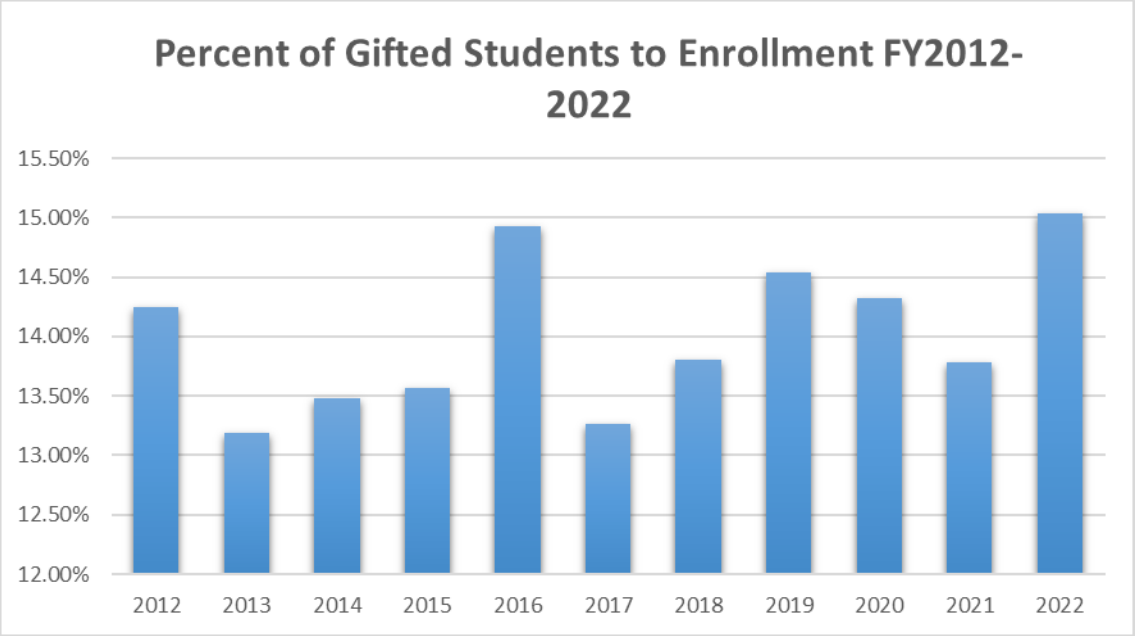
Autism	Deaf/ Blind	Developmental Delayed	Emotional Disability	Hearing Impaired	Intellectual Disability	Multiple Disabilities
177	0	108	69	15	87	12

Other Health Impairments	Orthopedic Impairments	Severe Disability	Specific Learning Disabilities	Speech Language Impairments	Traumatic Brain Injury	Visual Impairments
361	0	0	488	218	0	0



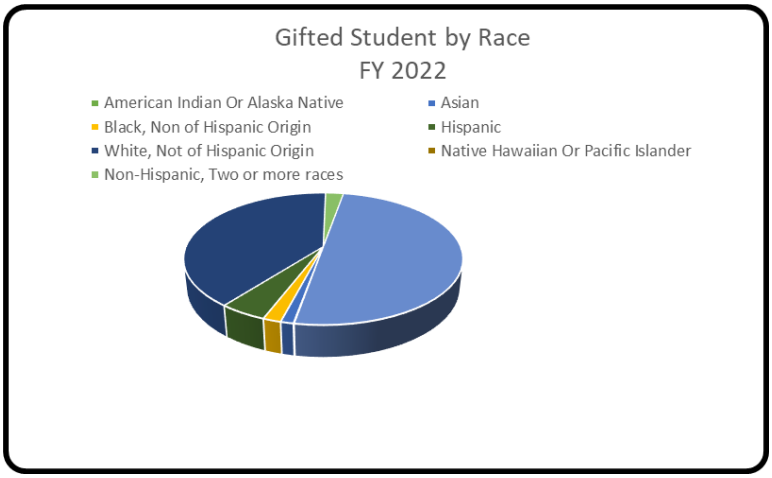
Fauquier County Public Schools
Analysis of Identified Gifted Student Population
Fy2012-2022

School Year	Identified Gifted	Division 3/31 ADM Enrollment	Percent Gifted
2012	1588	11,144	14.25%
2013	1458	11,055	13.19%
2014	1493	11,073	13.48%
2015	1525	11,241	13.57%
2016	1670	11,190	14.92%
2017	1501	11,317	13.26%
2018	1553	11,250	13.80%
2019	1628	11,195	14.54%
2020	1594	11,128	14.32%
2021	1436	10,416	13.79%
2022	1635	10,874	15.04%

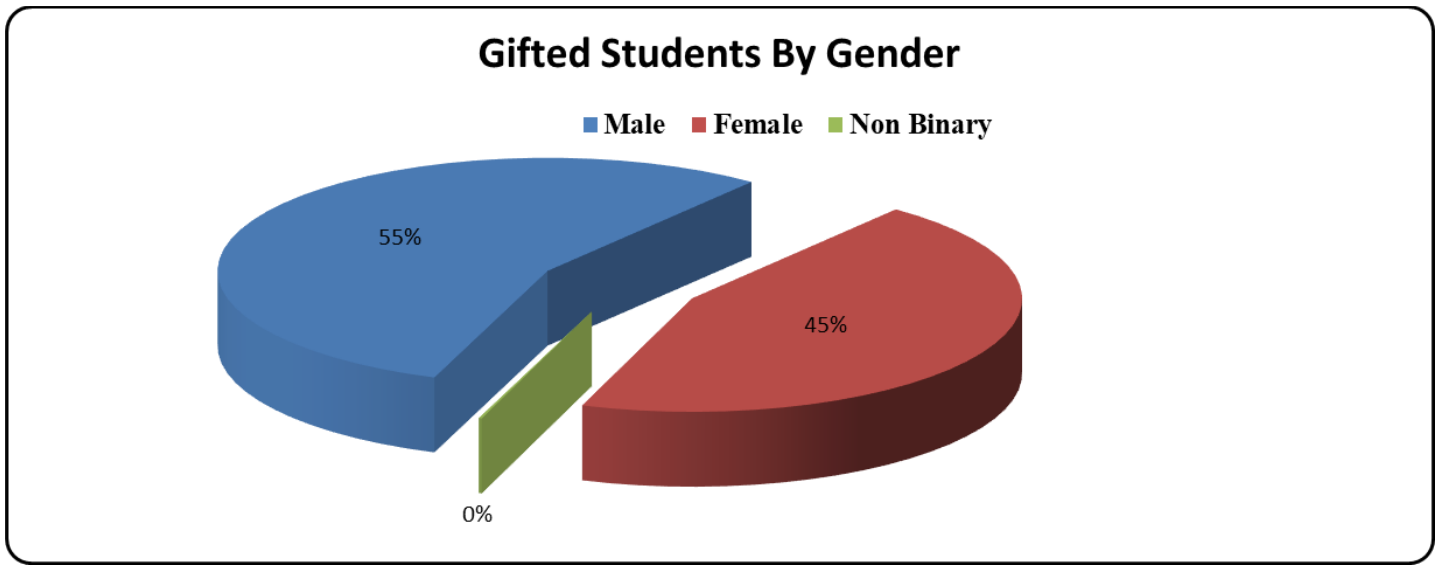


Division Polupation By Race

American Indian Or Alaska Native	0.09%	10
Asian	1%	160
Black, Non of Hispanic Origin	7.46%	811
Hispanic	21%	2274
White, Not of Hispanic Origin	63.56%	6911
Native Hawaiian Or Pacific Islander	0.09%	10
Non-Hispanic, Two or more races	6.42%	698
total	100%	10874



Schools	White (6)	Black (4)	Hispanic (1)	Asian (3)	Indian (2)	Multi (7)	Hawaiian/ Pacific Island (5)	Male	Female	Non-Binary
Elementary										
Bradley	43	6	7	1	0	2	0	31	28	
Brumfield	43	6	3	1	0	2	0	34	21	
Coleman	25	0	5	0	0	1	0	15	16	
Greenville	81	0	7	2	1	6	0	61	36	
Miller	31	7	9	3	1	5	0	31	26	
Pearson	27	1	6	0	0	1	0	20	14	
Pierce	33	2	13	0	0	2	0	28	22	
Ritchie	73	1	8	1	0	2	0	47	38	
Smith	54	0	5	2	0	4	0	35	30	
Thompson	13	0	7	0	0	3	0	15	8	
Walter	21	1	8	0	0	2	0	15	17	
Total Elementary	**444**	**24**	**78**	**10**	**2**	**30**	**0**	**332**	**256**	
	101.60%	**5.49%**	**17.85%**	**2.29%**	**0.46%**	**6.86%**	**0.00%**	**56.46%**	**43.54%**	
Middle										
AMS	108	0	3	3	0	5	0	73	46	
CLMS	47	4	9	1	0	6	0	41	26	
MMS	61	2	12	0	0	2	0	41	36	
TMS	61	6	3	3	0	5	0	35	43	
WMS	68	1	7	3	0	2	1	42	40	
Total Middle	**345**	**13**	**34**	**10**	**0**	**20**	**1**	**232**	**191**	
	84.98%	**3.20%**	**8.37%**	**2.46%**	**0.00%**	**4.93%**	**0.25%**	**54.85%**	**45.15%**	
High										
FHS	201	5	13	10	0	9	0	126	112	
KRHS	186	5	10	6	0	8	0	108	107	
LHS	112	8	18	5	0	10	0	92	60	1
SAS-OUTPLACED	2	0	0	0	0	0	0	2	0	
Total High	**501**	**18**	**41**	**21**	**0**	**27**	**0**	**328**	**279**	**1**
	84.49%	**3.04%**	**6.91%**	**3.54%**	**0.00%**	**4.55%**	**0.00%**	**54.04%**	**45.96%**	**0.16%**
Virtual Academy	10	3	0	0	0	3	0	9	7	
District Total	**1300**	**58**	**153**	**41**	**2**	**80**	**1**	**901**	**733**	**1**
	79.56%	**3.55%**	**9.36%**	**2.51%**	**0.01%**	**4.90%**	**0.06%**	**55.14%**	**44.86%**	**0.16%**



An Agency of the Commonwealth of Virginia Virginia.gov Find an Agency

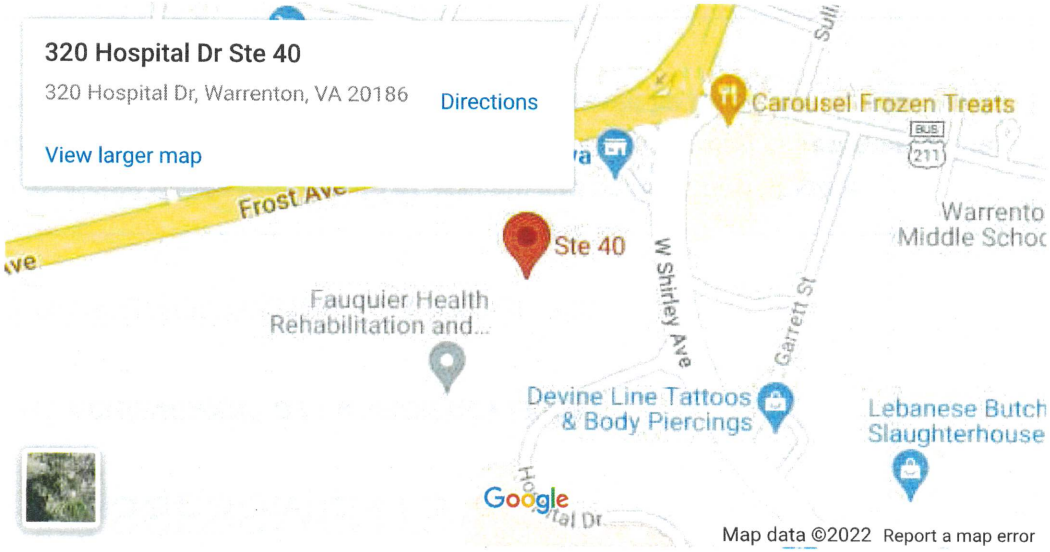
VIRGINIA DEPARTMENT OF EDUCATION
SCHOOL QUALITY PROFILES

Fauquier County Public Schools

GENERAL SCHOOL INFORMATION

Division: Fauquier County Public Schools
Division Number: 30
Address: 320 Hospital Drive Suite 40 Warrenton, VA 20186-3037
Superintendent: Dr. David Jeck
Region: 4
Division Website
Schools in this Division

Map results may not reflect school division or attendance zone boundaries.

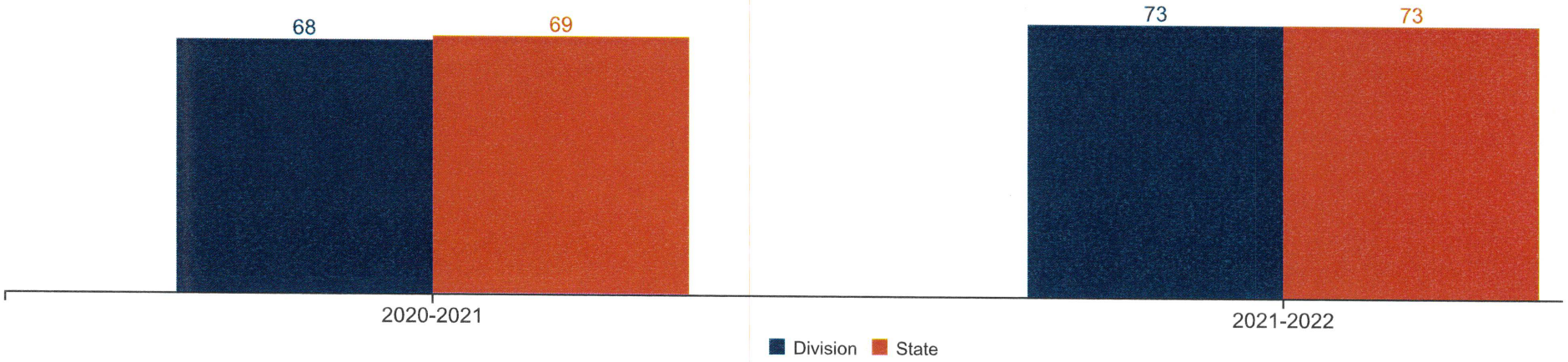


ACCREDITATION

Annual accreditation is waived for all Virginia public schools for the 2021-2022 school year due to the continuing impact of the of COVID-19 pandemic on schools and students.

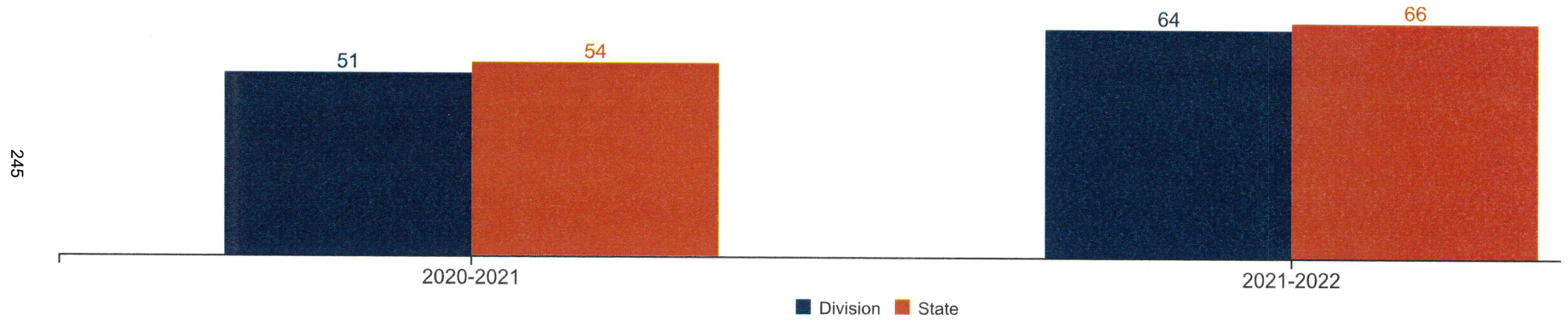
- HIDE 2019 SCHOOL QUALITY INDICATOR REPORTS

	Accreditation Status
Elementary Schools	
C. Hunter Ritchie Elementary	Accreditation Waived
C.M. Bradley Elementary	Accreditation Waived
Claude Thompson Elementary	Accreditation Waived
Grace Miller Elementary	Accreditation Waived
Greenville Elementary	Accreditation Waived
H.M. Pearson Elementary	Accreditation Waived
James G. Brumfield Elementary	Accreditation Waived
Margaret M. Pierce Elementary	Accreditation Waived
Mary Walter Elementary	Accreditation Waived
P.B. Smith Elementary	Accreditation Waived
W.G. Coleman Elementary	Accreditation Waived
Middle Schools	
Auburn Middle	Accreditation Waived
Cedar Lee Middle	Accreditation Waived
Marshall Middle	Accreditation Waived


68
69
73
73
2020-2021
2021-2022
Division
State

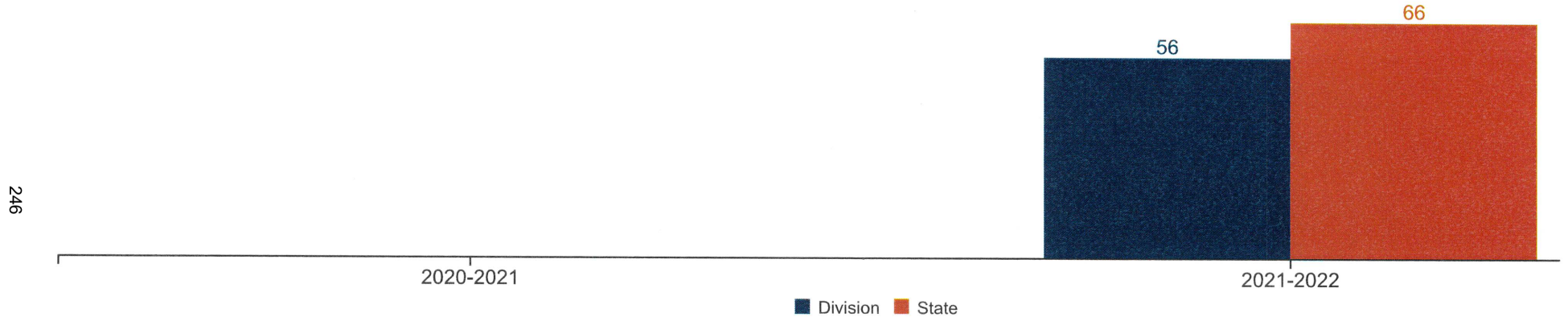
Math Performance: All Students

Mathematics results for 2019-2020 are not available due to the closure of schools and cancellation of state assessments. 2020-2021 math results reflect reduced student participation in state math assessments due to COVID-19. The wide variations in participation rates and learning conditions should be taken into consideration when reviewing 2020-2021 data.



History Performance: All Students

History results for 2019-2020 are not available due to the closure of schools and cancellation of state assessments. History results for 2020-2021 are not reported due to the widespread use of local history assessments because of the impact of COVID-19.



National Assessment of Educational Progress (NAEP)

2019 Statewide NAEP Grade 4 Reading

Student Group	Below Basic	Basic	Proficient	Advanced	Virginia Students at or Above Proficient	Nation at or Above Proficient
All Students	31%	31%	29%	10%	39%	-
American Indian	-	-	-	-	-	-
Asian	14%	23%	38%	25%	63%	-
Black	49%	31%	16%	3%	19%	-
Economically Disadvantaged	-	-	-	-	-	-
English Learners	62%	28%	8%	1%	9%	-
Hispanic	43%	32%	22%	4%	26%	-
Multiple Races	27%	29%	33%	10%	43%	-
Students with Disabilities	72%	19%	8%	2%	10%	-
White	22%	31%	34%	12%	46%	-

Virginia Alternate Assessment Program Participation Rates

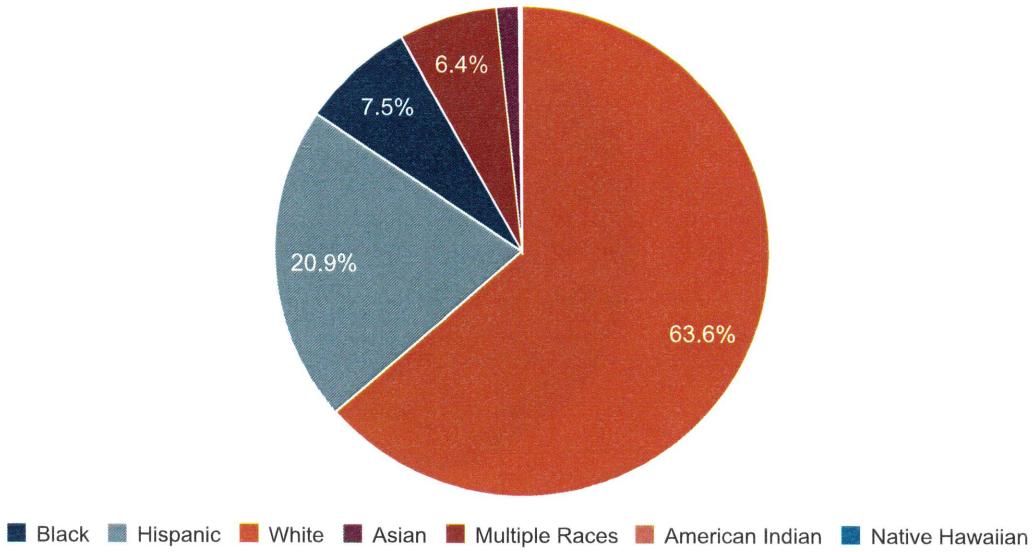
Reading			
Subject Area	Number of Students Taking VAAP Tests	Total Number of Students	Percent of Students Taking VAAP Tests
Grade 3 Reading	9	721	1.2%
Grade 4 Reading	11	758	1.5%
Grade 5 Reading	10	785	1.3%
Grade 6 Reading	8	778	1%
Grade 7 Reading	10	805	1.2%
Grade 8 Reading	13	904	1.4%
End of Course Reading	14	886	1.6%

Fall Membership by Grade

Grade	2019-2020	2020-2021	2021-2022
Pre-kindergarten	165	111	147
Kindergarten	742	633	764
Grade 1	725	653	725
Grade 2	786	651	747
Grade 3	778	703	721
Grade 4	773	723	758
Grade 5	799	728	785
Grade 6	889	751	778
Grade 7	845	842	805

Fall Membership by Subgroups

2021 Fall Membership By Subgroup: Racial and Ethnic Groups



COLLEGE & CAREER READINESS

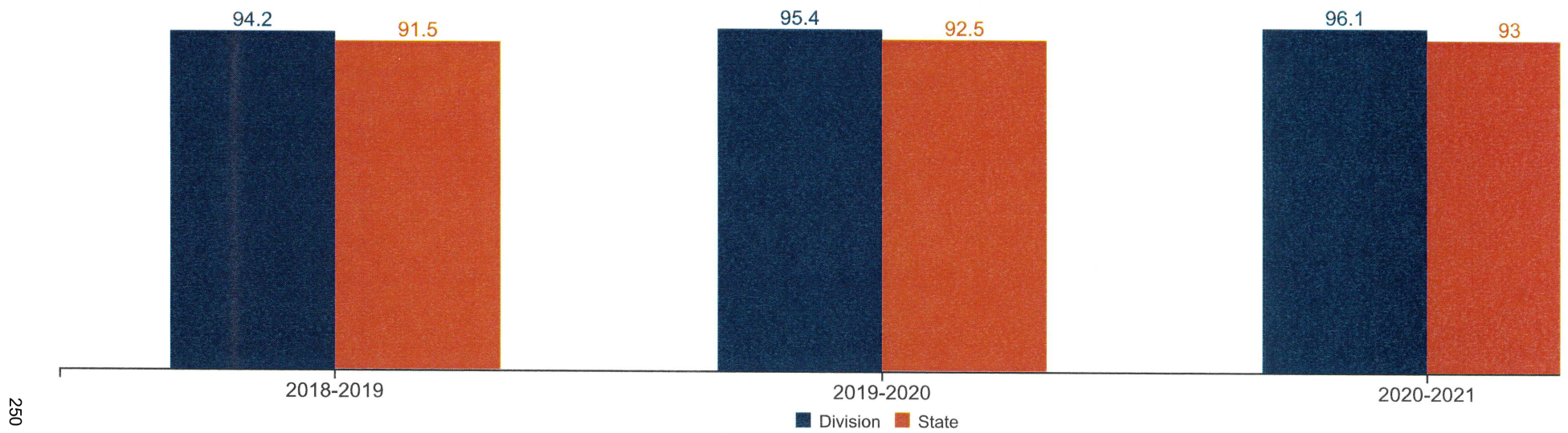
Diplomas and Completion

Class of 2021: All Students

Division

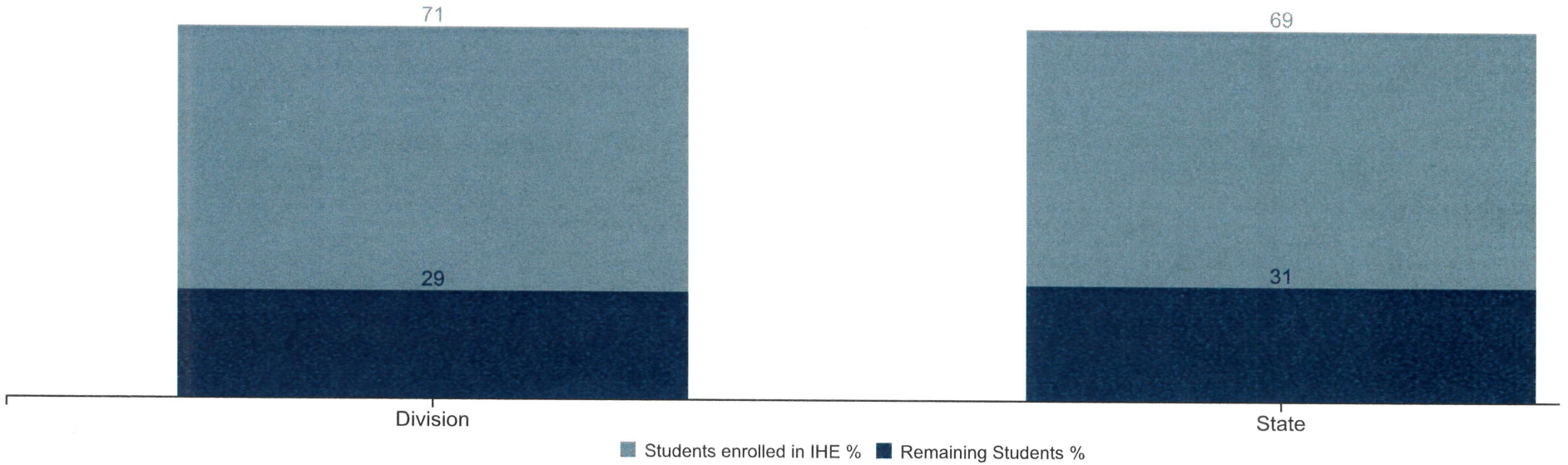
Four-Year Virginia On-Time Graduation Rate

On-Time Graduation Rate Over Time: All Students



Postsecondary Enrollment

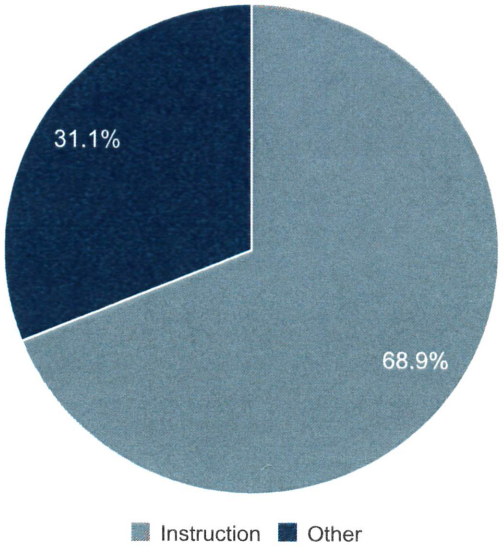
2018-2019 Postsecondary Enrollment: All Students



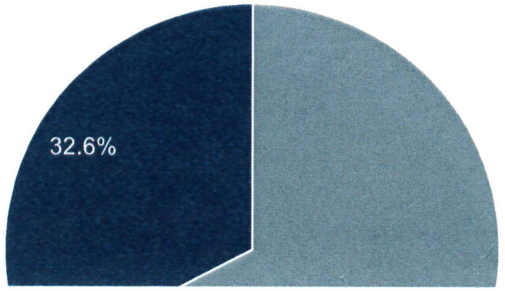
FINANCE

2020 - 2021 Percentage of Expenditures

Division

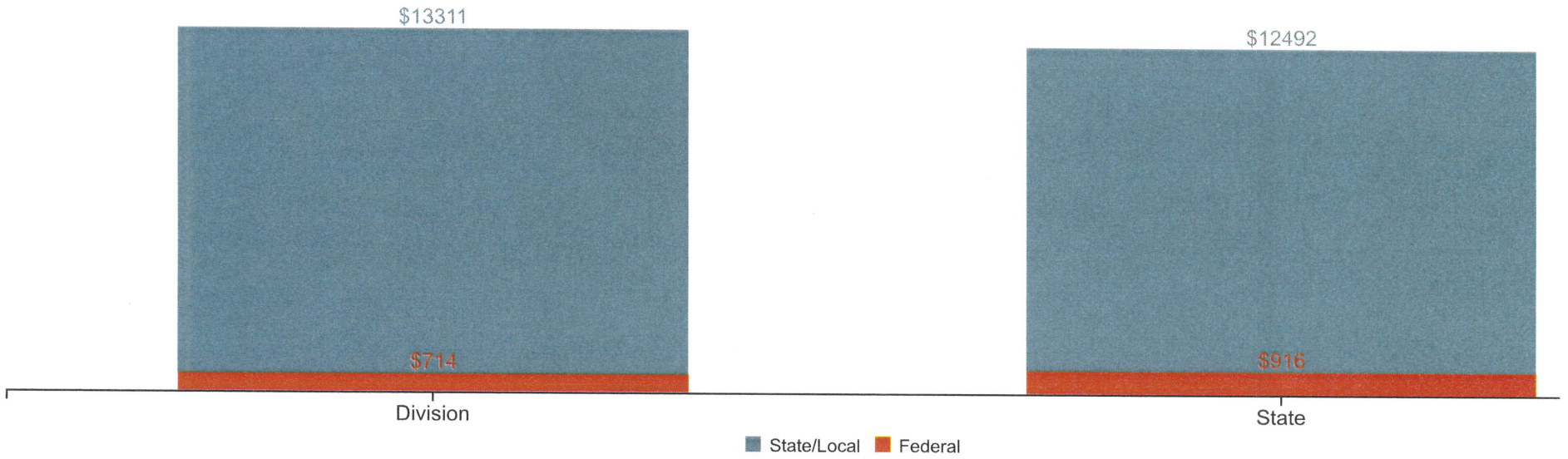


State



Per-Pupil Spending

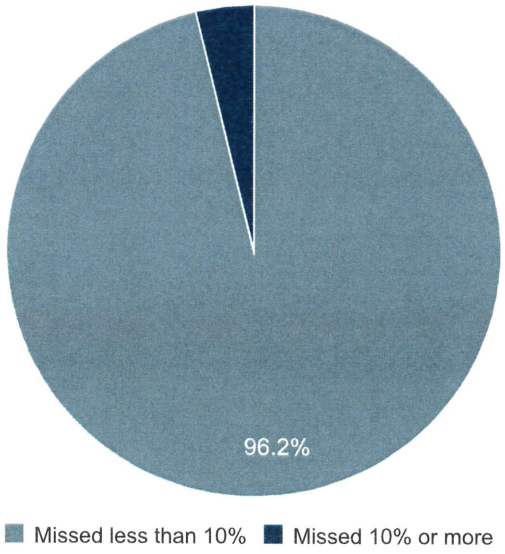
2020-2021 Per-Pupil Spending



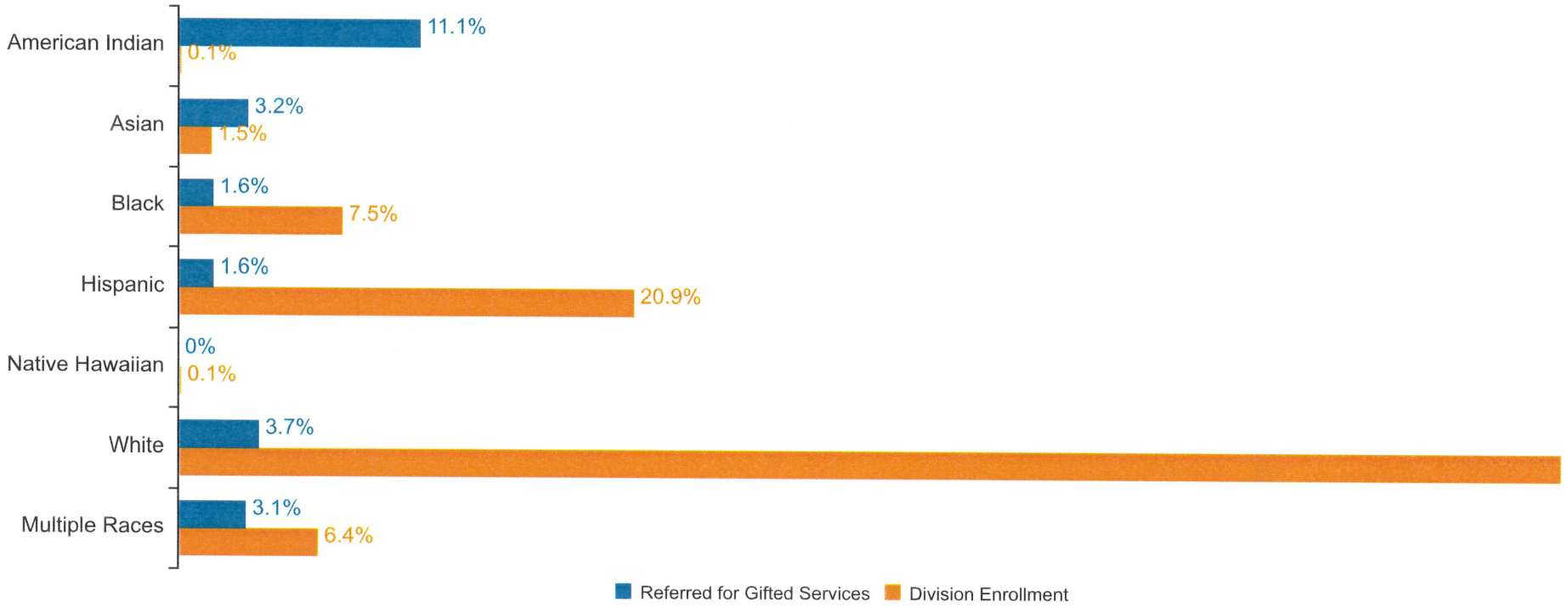
LEARNING CLIMATE

Chronic Absenteeism

Chronic Absenteeism 2020-2021 School Year: All Students

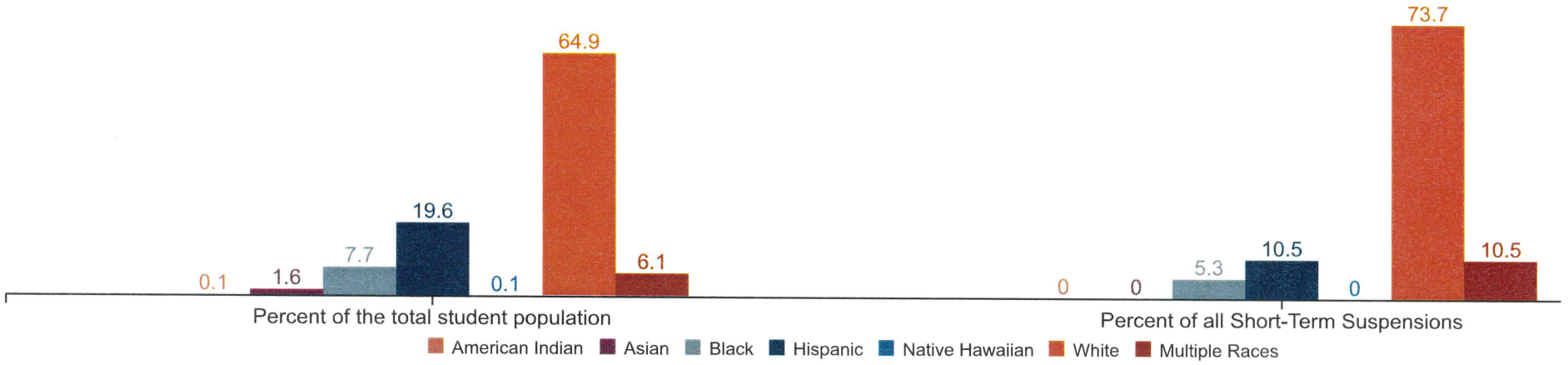


Percentage of the Students Referred for Gifted Services Compared to Percentage of Students in Fall Membership



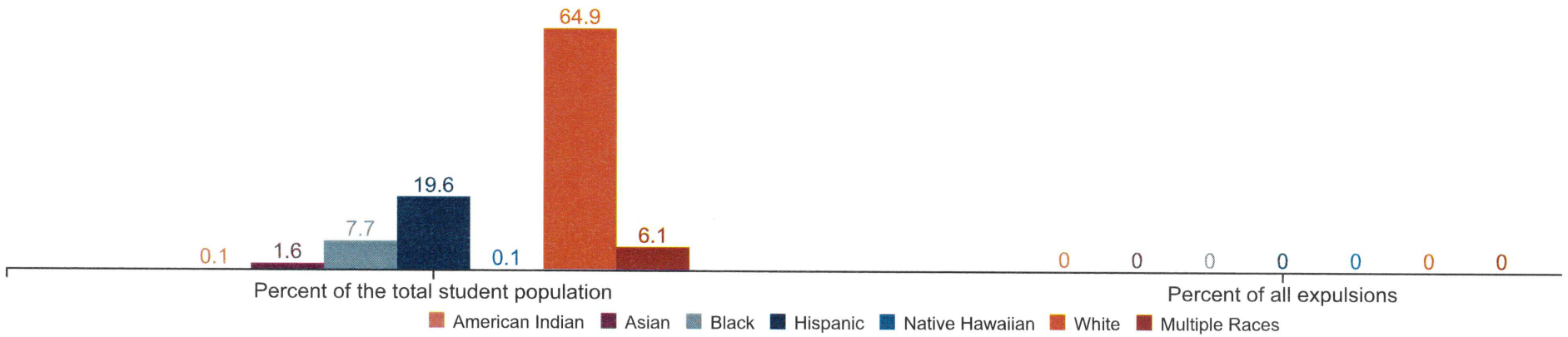
Short-Term Suspensions

Short-Term Suspensions: 2020-2021



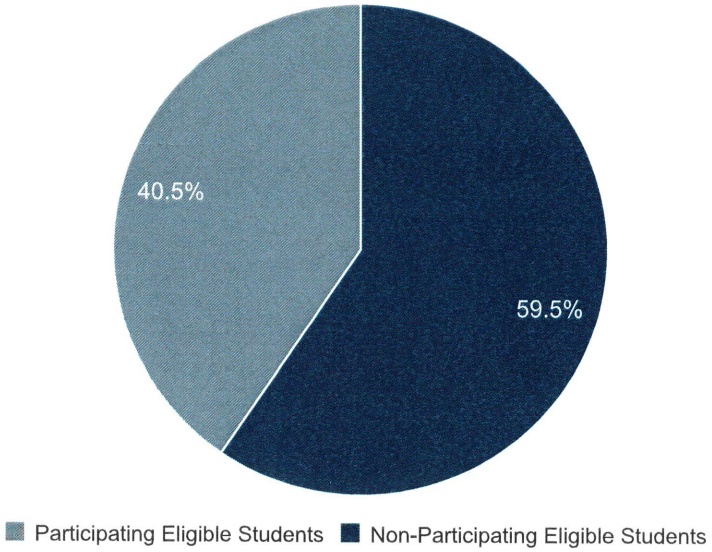
Expulsions

Expulsions: 2020-2021



Free and Reduced Breakfast Participation of Eligible Students

Free and Reduced Breakfast Participation of Eligible Students : 2021-2022



Civil Rights Data Collection

The Civil Rights Data Collection (CRDC) is a survey of all public schools and school districts in the United States. The CRDC includes data on student access to courses, programs, staff, and resources relevant to educational equity and opportunity for students.

The U.S. Department of Education's Office of Civil Rights reports information collected through the CRDC in carrying out its mission "to ensure equal access to education and to promote educational excellence throughout the nation through vigorous enforcement of civil rights."

More information about the Civil Rights Data Collection is available on the Virginia Department of Education website.

2017-2018 school data (Excel)
Data Elements
Flat File Specifications
User Guide
Usage Agreement

TEACHER QUALITY

Student-Teacher Ratio

2019-2020 Grades K-7 Student Teacher Ratio: 12.11 : 1

Teacher Quality

Teacher Quality All Schools

	Poverty Level	Out-of-Field Teachers	Inexperienced Teachers	Out-of-Field and Inexperienced Teachers
Division				
	All Schools	12.5%	6.4%	2.6%
	High Poverty	58.3%	0%	0%
	Low Poverty	13.5%	6.5%	2.1%
State				
	All Schools	5.2%	5.3%	1.1%
	High Poverty	6.8%	5.6%	1.5%
	Low Poverty	3.9%	4.5%	0.7%

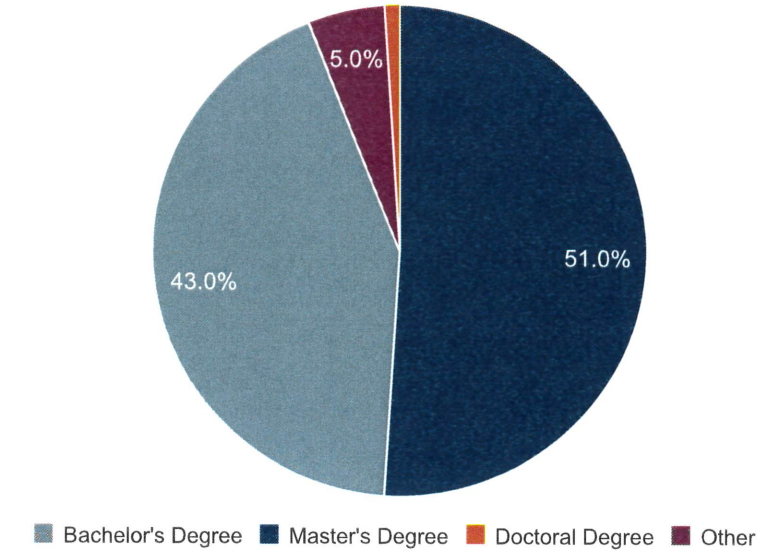
< = A group below state definition for personally identifiable results

- = Not applicable or no data for group

* = Data not yet available

Teacher Educational Attainment

Teacher Educational Attainment: 2021-2022



EVERY STUDENT SUCCEEDS ACT

2021-2022 ESSA status is based on 2018-2019 performance in accordance with Virginia's accountability waiver as approved by the U.S. Department of Education due to the cancellation of state assessments in 2020 and the impact of COVID-19 on schools.

Federal Graduation Indicator

2021 ESSA Status is based on the last available data from the 2018-2019 school year.

Student Group	Current Rate	Annual Target	Long-Term Goal
All Students	91%	84%	84%

Chronic Absenteeism

2021 ESSA Status is based on the last available data from the 2018-2019 school year.

Student Group	Current Rate	Three-Year Rate	Annual Target	Long-Term Goal
All Students	4%	5%	12%	10%
Asian	-	1%	10%	10%
Black	8%	8%	13%	10%
Hispanic	6%	7%	13%	10%
White	3%	5%	13%	10%
Economically Disadvantaged	8%	10%	15%	10%
English Learners	7%	7%	12%	10%
Students with Disabilities	7%	9%	16%	10%

< = A group below state definition for personally identifiable results

— = Not applicable or no data for group

* = Data not yet available

ESSA Participation Rates

2021 ESSA Status is based on pre-pandemic data from the 2018-2019 school year. Students who were not tested in 2019-2020 due to pandemic-related school closures were excluded from the participation rate.

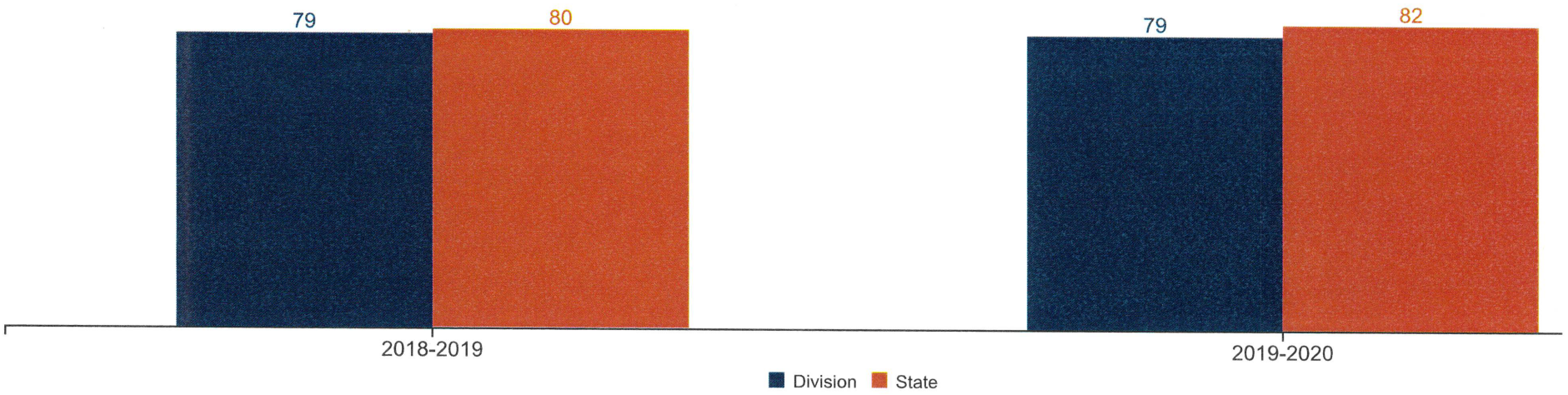
Student Group	English Reading Participation		Mathematics Participation		Science Participation	
	Assessed	Not Assessed	Assessed	Not Assessed	Assessed	Not Assessed
All Students	86%	14%	87%	13%	88%	12%
Asian	92%	8%	91%	9%	91%	9%
Black	82%	18%	83%	17%	86%	14%
Hispanic	92%	8%	92%	8%	92%	8%
White	84%	16%	86%	14%	87%	13%
Economically Disadvantaged	86%	14%	87%	13%	87%	13%
Not Economically Disadvantaged	85%	15%	87%	13%	88%	12%
English Learners	92%	8%	92%	8%	91%	9%
Students with Disabilities	81%	19%	82%	18%	84%	16%
Students without Disabilities	86%	14%	88%	12%	89%	11%
Female	86%	14%	87%	13%	88%	12%
Male	85%	15%	87%	13%	88%	12%
Migrant	-	-	-	-	-	-

< = A group below state definition for personally identifiable results

— = Not applicable or no data for group

* = Data not yet available

Kindergarten Students Meeting Fall Literacy Benchmarks



Fauquier County Public Schools Teacher Salary Scale 2022-2023

2022 - 2023 Teacher Salary Scale									
BA		BA15		MA		MA/15		MA/30	
Step	10 Month	Step	10 Month	Step	10 Month	Step	10 Month	Step	10 Month
0	$47,920.00	0	$48,945.00	0	$50,970.00	0	$51,234.00	0	$52,020.00
1	$50,736.00	1	$51,869.00	1	$53,001.00	1	$54,134.00	1	$55,266.00
2	$52,208.00	2	$53,373.00	2	$54,538.00	2	$55,704.00	2	$56,869.00
3	$52,332.00	3	$53,500.00	3	$54,668.00	3	$55,836.00	3	$57,005.00
4	$52,724.00	4	$53,901.00	4	$55,548.00	4	$56,254.00	4	$58,464.00
5	$53,596.00	5	$54,793.00	5	$56,103.00	5	$57,185.00	5	$59,421.00
6	$54,133.00	6	$55,340.00	6	$56,944.00	6	$57,757.00	6	$59,785.00
7	$54,944.00	7	$56,170.00	7	$57,799.00	7	$58,623.00	7	$61,217.00
8	$55,768.00	8	$57,013.00	8	$59,214.00	8	$59,504.00	8	$62,136.00
9	$56,605.00	9	$57,868.00	9	$60,103.00	9	$60,396.00	9	$63,068.00
10	$57,454.00	10	$58,736.00	10	$61,004.00	10	$61,301.00	10	$64,014.00
11	$58,315.00	11	$59,618.00	11	$61,345.00	11	$62,221.00	11	$64,975.00
12	$59,192.00	12	$60,513.00	12	$62,265.00	12	$63,155.00	12	$65,949.00
13	$60,078.00	13	$61,420.00	13	$63,200.00	13	$64,101.00	13	$66,939.00
14	$60,979.00	14	$62,340.00	14	$64,148.00	14	$65,063.00	14	$67,942.00
15	$61,895.00	15	$63,276.00	15	$65,719.00	15	$66,039.00	15	$69,566.00
16	$62,823.00	16	$64,225.00	16	$66,704.00	16	$67,030.00	16	$69,996.00
17	$63,766.00	17	$65,188.00	17	$67,705.00	17	$68,036.00	17	$71,046.00
18	$64,721.00	18	$66,166.00	18	$68,721.00	18	$69,671.00	18	$72,744.00
19	$65,692.00	19	$67,159.00	19	$70,096.00	19	$71,064.00	19	$73,554.00
20	$66,678.00	20	$68,773.00	20	$70,835.00	20	$71,846.00	20	$75,126.00
21	$67,845.00	21	$69,977.00	21	$72,074.00	21	$73,103.00	21	$75,961.00
22	$69,648.00	22	$71,830.00	22	$73,336.00	22	$74,382.00	22	$77,448.00
23	$71,111.00	23	$72,904.00	23	$75,054.00	23	$75,273.00	23	$78,579.00
24	$71,799.00	24	$73,682.00	24	$76,359.00	24	$76,561.00	24	$80,757.00
25	$73,989.00	25	$75,327.00	25	$77,832.00	25	$78,716.00	25	$81,711.00
26	$74,843.00	26	$77,010.00	26	$79,421.00	26	$80,392.00	26	$83,442.00
27	$76,439.00	27	$78,633.00	27	$80,285.00	27	$81,284.00	27	$85,202.00
28	$78,213.00	28	$80,528.00	28	$82,541.00	28	$82,689.00	28	$87,064.00
29	$79,814.00	29	$82,232.00	29	$83,376.00	29	$84,290.00	29	$88,821.00
30	$81,321.00	30	$83,898.00	30	$85,639.00	30	$85,853.00	30	$90,429.00

**Salary Scale is for hiring/placement purposes based on years of experience

Fauquier County Public Schools
Administrative Salary Scales
2022-2023 School Year

	Min	Mid	Max
Level 1	$65,011.49	$85,839.97	$106,668.86
Level 2	$69,757.66	$92,107.11	$114,456.69
Level 3	$74,640.18	$98,554.30	$122,468.03
Level 4	$82,104.62	$108,409.95	$134,715.76
Level 5	$94,420.20	$124,671.89	$154,923.33
Level 6	$108,584.05	$143,372.92	$178,162.19
Level 7	$124,871.66	$164,878.86	$204,886.52

Deputy Superintendent	Level 7
Assistant Superintendent of Budge & Planning	Level 6
Executive Director of Special Education and Student Services	Level 6
Assistant Superintendent of Administration	Level 6
Director of Technology Services	Level 5
Director of Instruction	Level 5
Director of Mountain Vista	Level 5
Director of Student Services	Level 5
Executive Director of Special Education	Level 5
Executive Director of Admin & Planning	Level 5
Principal - High School	Level 5
Facilities Director	Level 4
Principal - Middle School	Level 4
Transportation Director	Level 4
Principal - Elementary School	Level 3
Activities Director	Level 3
Assistant Principal -High School	Level 3
School Nutrition Director	Level 3
Instructional Supervisor	Level 2
Educational Technology Leader	Level 2
Assistant Director of Transportation	Level 2
School Health Coordinator	Level 2
Student, Family & Engagement Coordinator	Level 2
FRESH Program Supervisor	Level 2
Assistant Principal - Middle School	Level 2
High School Counseling Director	Level 1
HR Administrator	Level 1
Assistant Principal - Elementary	Level 1
Home-Base Instruction Administrator	Level 2

Fauquier County Public Schools

Miscellaneous Pay Rates for 2022 - 2023 School Year

Position/Supplemental Pay	Rate
Homebound	
Elementary Homebound	$30.00 per hour
Secondary Homebound	$3000 per hour
Substitutes	
Non-Degreed Substitute Teacher, Librarian	$112.50 daily
Degreed Substitute Teacher, Librarian	$120.00 daily
Long-term Substitute with a High School Diploma	$120.00 daily
Long-term Teacher Substitute with a four-year College Degree	$175.00 daily
Long-term Retired Teacher (licensed)	$175.00 daily
Substitute School Nurse	$112.50 daily
Long-term Health Specialist/School Nurse Substitute	$175.00 daily
Substitute Instructional Assistants	$15.00 per hour
Substitute Food Service	Based on experience; starting at $15.00/hour
Substitute Bus Driver	Based on experience; starting at $20.00/hour
Substitute Bus Aide	Based on experience; starting at $15.00/hour
Substitute Courier	$15.00 per hour
Substitute Custodian	$15.00 per hour
Remediation and Detention	
After School Remediation (non-degree)	$20 per hour
After School Remediation	$30 per hour
After School & Saturday Detention/Academy	Hourly rate or $25 per hour
SAS Re-Focus Teacher	$25 per hour
SAS Re-Focus Assistant (degree; exempt)	$15 per hour
SOL Proctor	
SOL Proctor (Non-Degreed)	$15 per hour
SOL Proctor (Degreed)	$20 per hour
Other	
Accompanist	$20 per hour
Flex Program Facilitator	$1,000 annually
SES Coordinator Title I	$5,000 annually (may vary per school)
Study Hall	$1,000 annually
Virtual Classroom	$2,500 annually
Cafeteria/Playground Monitors	$15.00 per hour
Community Facilities Supervisor	Hourly rate or $15.00 per hour[1]
Bus Driver Training	$20.00 per hour
Bus Aide Training	$15.00 per hour
National Board Certification	$2,000 annual stipend[2]
Curriculum Development (summer; after hours)	$30 per hour
Summer IEP (Curriculum Development)	$25 per hour
Advanced Placement/Test Prep	$30 per hour, max 5 hours ($150)
Presenter Workshop	$30 per hour/$75 per workshop
Instructional Showcase - ITRT services	$200 flat fee

[1] *Current rate of pay for non-exempt employees, who are eligible for time and a half if over 40 hours actually worked for the week. Other rate for exempt employees (teachers).*

[2] *Beginning FY13 all new participants will receive the local recognition as a supplement.*

Fauquier County Public Schools
Supplemental Pay for School Year 2022-2023

Supplement	Number of Supplements	Location	Total Supplements	Amount of each Supplement	Max Cost
Athletics					
Athletic Dir Asst Fall HS	1	High Schools	3	2,205.00	6,615.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Athletic Dir Asst Spring HS	1	High Schools	3	2,205.00	6,615.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Athletic Dir Asst Winter HS	1	High Schools	3	2,205.00	6,615.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Athletic Trainer	1	High Schools	3	7,800.00	23,400.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Baseball Asst HS JV	1	High Schools	3	2,000.00	6,000.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Baseball Asst HS Varsity	1	High Schools	3	2,000.00	6,000.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Baseball Head HS	1	High Schools	3	2,700.00	8,100.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Basketball Boys HS Head	1	High Schools	3	3,350.00	10,050.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Basketball Boys HS JV	1	High Schools	3	2,500.00	7,500.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Basketball Boys HS Varsity	1	High Schools	3	2,500.00	7,500.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Basketball Girls HS Head	1	High Schools	3	3,350.00	10,050.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Basketball Girls HS JV	1	High Schools	3	2,500.00	7,500.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Basketball Girls HS Varsity	1	High Schools	3	2,500.00	7,500.00
		Fauquier	25110350	521620	21800

Fauquier County Public Schools
Supplemental Pay for School Year 2022-2023

Supplement	Number of Supplements	Location	Total Supplements	Amount of each Supplement	Max Cost
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Cheerleader Fall Head HS	1	High Schools	3	2,000.00	6,000.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Cheerleader Fall HS JV	1	High Schools	3	1,600.00	4,800.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Cheerleader Winter Head HS	1	High Schools	3	2,000.00	6,000.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Cheerleader Winter HS JV	1	High Schools	3	1,600.00	4,800.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Cross Country Head HS	1	High Schools	3	2,500.00	7,500.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Esports Head HS	1	High Schools	3	2,700.00	8,100.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Field Hockey Asst HS	1	High Schools	3	2,000.00	6,000.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Field Hockey Head HS	1	High Schools	3	2,700.00	8,100.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Football Asst HS	6	High Schools	18	2,700.00	48,600.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Football Head HS	1	High Schools	3	4,200.00	12,600.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Freshman Athletics	1	High Schools	3	1,500.00	4,500.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Golf Head HS	1	High Schools	3	1,900.00	5,700.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Indoor Track Asst HS	1	High Schools	3	1,000.00	3,000.00

Fauquier County Public Schools
Supplemental Pay for School Year 2022-2023

Supplement	Number of Supplements	Location	Total Supplements	Amount of each Supplement	Max Cost
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Indoor Track Head HS	1	High Schools	3	1,200.00	3,600.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Lacrosse Boys HS JV	1	High Schools	3	1,900.00	5,700.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Lacrosse Boys HS Varsity	1	High Schools	3	2,700.00	8,100.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Lacrosse Girls HS JV	1	High Schools	3	1,900.00	5,700.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Lacrosse Girls HS Varsity	1	High Schools	3	2,700.00	8,100.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Soccer Boys Head HS	1	High Schools	3	2,700.00	8,100.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Soccer Boys HS JV	1	High Schools	3	1,900.00	5,700.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Soccer Boys HS Varsity	1	High Schools	3	1,900.00	5,700.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Soccer Girls Head HS	1	High Schools	3	2,700.00	8,100.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Soccer Girls HS JV	1	High Schools	3	1,900.00	5,700.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Soccer Girls HS Varsity	1	High Schools	3	1,900.00	5,700.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Softball Asst HS JV	1	High Schools	3	2,100.00	6,300.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000

Fauquier County Public Schools
Supplemental Pay for School Year 2022-2023

Supplement	Number of Supplements	Location	Total Supplements	Amount of each Supplement	Max Cost
Softball Asst HS Varsity	1	High Schools	3	2,100.00	6,300.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Softball Head HS	1	High Schools	3	2,700.00	8,100.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Swimming Asst HS	1	High Schools	3	1,900.00	5,700.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Swimming Head HS	1	High Schools	3	2,700.00	8,100.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Tennis Boys Head HS	1	High Schools	3	2,100.00	6,300.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Tennis Girls Head HS	1	High Schools	3	2,100.00	6,300.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Track Asst HS	3	High Schools	9	2,300.00	20,700.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Track Head HS	1	High Schools	3	2,700.00	8,100.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Volleyball Head HS	1	High Schools	3	2,700.00	8,100.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Volleyball HS JV	1	High Schools	3	1,900.00	5,700.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Weight Room	1	High Schools	3	4,000.00	12,000.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Wrestling Head HS	1	High Schools	3	2,700.00	8,100.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900
		Liberty	25110350	521620	22000
Wrestling HS JV	1	High Schools	3	2,100.00	6,300.00
		Fauquier	25110350	521620	21800
		Kettle Run	25110350	521620	21900

Fauquier County Public Schools
Supplemental Pay for School Year 2022-2023

Supplement	Number of Supplements	Location	Total Supplements	Amount of each Supplement	Max Cost
		Liberty	25110350	521620	22000
Activities Coordinator - MS	1	Middle Schools	1	5,000.00	5,000.00
		Division-wide	25110350	521620	
Activities Director MS	1	Middle Schools	5	3,881.00	19,405.00
		Auburn	25110450	521620	21200
		Cedar Lee	25110450	521620	21300
		Marshall	25110450	521620	21400
		Taylor	25110450	521620	21500
		Warrenton	25110450	521620	21600
Baseball MS	1	Middle Schools	5	1,350.00	6,750.00
		Auburn	25110450	521620	21200
		Cedar Lee	25110450	521620	21300
		Marshall	25110450	521620	21400
		Taylor	25110450	521620	21500
		Warrenton	25110450	521620	21600
Basketball Boys MS	1	Middle Schools	5	1,350.00	6,750.00
		Auburn	25110450	521620	21200
		Cedar Lee	25110450	521620	21300
		Marshall	25110450	521620	21400
		Taylor	25110450	521620	21500
		Warrenton	25110450	521620	21600
Basketball Girls MS	1	Middle Schools	5	1,350.00	6,750.00
		Auburn	25110450	521620	21200
		Cedar Lee	25110450	521620	21300
		Marshall	25110450	521620	21400
		Taylor	25110450	521620	21500
		Warrenton	25110450	521620	21600
Cross Country Boys MS	1	Middle Schools	5	1,350.00	6,750.00
		Auburn	25110450	521620	21200
		Cedar Lee	25110450	521620	21300
		Marshall	25110450	521620	21400
		Taylor	25110450	521620	21500
Cross Country Girls MS	1	Middle Schools	5	1,350.00	6,750.00
		Auburn	25110450	521620	21200
		Cedar Lee	25110450	521620	21300
		Marshall	25110450	521620	21400
		Taylor	25110450	521620	21500
		Warrenton	25110450	521620	21600
Intramural Monitors	2	Middle Schools	10	200.00	2,000.00
		Auburn	25110450	521620	21200
		Cedar Lee	25110450	521620	21300
		Marshall	25110450	521620	21400
		Taylor	25110450	521620	21500
		Warrenton	25110450	521620	21600
Intramural Sponsors	As funded	Middle Schools		300.00	-
		Auburn	25110450	521620	21200
		Cedar Lee	25110450	521620	21300
		Marshall	25110450	521620	21400
		Taylor	25110450	521620	21500
		Warrenton	25110450	521620	21600
Soccer Boys MS	1	Middle Schools	5	1,350.00	6,750.00

Fauquier County Public Schools
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Supplement	Number of Supplements	Location	Total Supplements	Amount of each Supplement	Max Cost
		Auburn	25110450	521620	21200
		Cedar Lee	25110450	521620	21300
		Marshall	25110450	521620	21400
		Taylor	25110450	521620	21500
		Warrenton	25110450	521620	21600
Soccer Girls MS	1	Middle Schools	5	1,350.00	6,750.00
		Auburn	25110450	521620	21200
		Cedar Lee	25110450	521620	21300
		Marshall	25110450	521620	21400
		Taylor	25110450	521620	21500
		Warrenton	25110450	521620	21600
Softball MS	1	Middle Schools	5	1,350.00	6,750.00
		Auburn	25110450	521620	21200
		Cedar Lee	25110450	521620	21300
		Marshall	25110450	521620	21400
		Taylor	25110450	521620	21500
		Warrenton	25110450	521620	21600
Volleyball MS	1	Middle Schools	5	1,350.00	6,750.00
		Auburn	25110450	521620	21200
		Cedar Lee	25110450	521620	21300
		Marshall	25110450	521620	21400
		Taylor	25110450	521620	21500
		Warrenton	25110450	521620	21600
Academic					
Art Lead Teacher	1	Division wide	1	5,000.00	5,000.00
		div-wide	25131211	521620	
Blackboard Teaching Assistant	1	Division wide	1	3,000.00	3,000.00
		div-wide	25131211	521620	
CTE Lead	1	Division wide	1	5,000.00	5,000.00
		div-wide	25110330	521620	
Cyber Security	1	Division wide	1	3,000.00	3,000.00
		div-wide	25131211	521620	
Destination Imagination	1	Division wide	1	1,000.00	1,000.00
		div-wide	25110211	521620	
Division Wide Counselor Lead	1	Division wide	1	4,000.00	4,000.00
		div-wide	25110311	521620	
Elementary Counselor Lead	1	Division wide	1	2,500.00	2,500.00
		div-wide	25110211	521620	
ESL Lead Teacher	1	Division wide	1	5,000.00	5,000.00
		div-wide	25131211	521620	
Exchange Program Facilitator	1	Division wide	1	2,000.00	2,000.00
		div-wide	25110211	521620	
Health/PE/FLE Lead Teacher	1	Division wide	1	4,500.00	4,500.00
		div-wide	25131211	521620	
ITRT Lead Teacher	1	Division wide	1	5,000.00	5,000.00
		div-wide	25131211	521620	
Literacy Lead Coach	1	Division wide	1	5,000.00	5,000.00
		div-wide	25110311	521620	
Math Lead Coach	1	Division wide	1	5,000.00	5,000.00
		div-wide	25110311	521620	
Music Lead Teacher	1	Division wide	1	5,000.00	5,000.00

Fauquier County Public Schools
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Supplement	Number of Supplements	Location	Total Supplements	Amount of each Supplement	Max Cost
		div-wide	25131211	521620	
PBIS Coach	1	Division wide	1	$10,000.00	10,000.00
		div-wide	25110311	521620	
Science Fair Coordinator	1	Division wide	1	3,000.00	3,000.00
		div-wide	25110311	521620	
Science Fair Assistant	1	Division wide	1	1,500.00	1,500.00
		div-wide	25110311	521620	
Science Lead Teacher	1	Division wide	1	5,000.00	5,000.00
		div-wide	25131211	521620	
SLP Medicaid Supervision	1	Division wide	1	1,000.00	1,000.00
		div-wide	25223900	521620	
Social Studies Lead Teacher	1	Division wide	1	5,000.00	5,000.00
		div-wide	25131211	521620	
Security Lead	1	Division wide	1	5,000.00	5,000.00
		div-wide	25426900	521620	
Psychologist Intern Supervisor	1	Division wide	1	2,500.00	2,500.00
		div-wide	25224900	521620	
Spelling Bee Facilitator	1	Division wide	1	1,000.00	1,000.00
		div-wide	25131211	521620	
Academic Team Sponsor	1	High Schools	3	1,250.00	3,750.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Band - Concert (wind)	1	High Schools	3	2,300.00	6,900.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Band - Marching Asst HS	1	High Schools	3	1,785.00	5,355.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Band - Marching Head HS	1	High Schools	3	3,300.00	9,900.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Band Front/Flags Fall	1	High Schools	3	1,500.00	4,500.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Band Front/Flags Spring	1	High Schools	3	1,500.00	4,500.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Choral Director	1	High Schools	3	1,940.00	5,820.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Class Sponsor - Fresh	1	High Schools	3	700.00	2,100.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000

Fauquier County Public Schools
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Supplement	Number of Supplements	Location	Total Supplements	Amount of each Supplement	Max Cost
Class Sponsor - Jr	1	High Schools	3	1,350.00	4,050.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Class Sponsor - Senior	1	High Schools	3	1,350.00	4,050.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Class Sponsor - Soph	1	High Schools	3	700.00	2,100.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Co-curricular - FBLA HS	1	High Schools	3	1,185.00	3,555.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Co-curricular - FCCLA HS	1	High Schools	3	1,185.00	3,555.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Co-curricular - HOSA HS	1	High Schools	3	1,185.00	3,555.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
COE - Ag, Business, Marketing,	1	High Schools			
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Computer Rep	3	High Schools	9	2,235.00	20,115.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Dept Head - Art HS*	1	High Schools	3		
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Dept Head - Business HS*	1	High Schools	3		
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Dept Head - English HS*	1	High Schools	3		
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Dept Head - ForLang HS*	1	High Schools	3		
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Dept Head - Math HS*	1	High Schools	3		
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000

Fauquier County Public Schools
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Supplement	Number of Supplements	Location	Total Supplements	Amount of each Supplement	Max Cost
Dept Head - PE HS*	1	High Schools	3		
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Dept Head - Science HS*	1	High Schools	3		
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Dept Head - Soc Studies HS*	1	High Schools	3		
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Dept Head - Voc related areas*	1	High Schools	3		
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
		*1-6 teachers: $1,500.00		* 6+ teachers: $4,500.00	
Diversity Liaison	1	High Schools	3	1,200.00	3,600.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Drama (1 act)	1	High Schools	3	1,200.00	3,600.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Drama Production (Fall)	1	High Schools	3	1,500.00	4,500.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Drama Production (Spring)	1	High Schools	3	1,500.00	4,500.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Dual Enrollment/AP Supplement*	1	High Schools			
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Ensembles	1	High Schools	3	2,600.00	7,800.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Literary Magazine	1	High Schools	3	1,250.00	3,750.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Musical Director (Winter)	1	High Schools	3	1,500.00	4,500.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Musical Production (Winter)	1	High Schools	3	1,500.00	4,500.00
		Fauquier	25110311	521620	21800

Fauquier County Public Schools
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Supplement	Number of Supplements	Location	Total Supplements	Amount of each Supplement	Max Cost
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Model UN Sponsor	1	High Schools	3	1,000.00	3,000.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Newspaper Sponsor	1	High Schools	3	3,050.00	9,150.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
NHS HS	1	High Schools	3	1,000.00	3,000.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Oratorical Contest Sponsor	1	High Schools	3	555.00	1,665.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Orchestra HS	1	High Schools	3	1,900.00	5,700.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
SCA HS	1	High Schools	3	1,900.00	5,700.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Science Fair Sponsors	1	High Schools	3	500.00	1,500.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Yearbook HS	1	High Schools	3	3,300.00	9,900.00
		Fauquier	25110311	521620	21800
		Kettle Run	25110311	521620	21900
		Liberty	25110311	521620	22000
Dept Head - English SAS	1	SAS	1	1,500.00	1,500.00
		SAS	25110320	521620	21700
Dept Head - Math SAS	1	SAS	1	1,500.00	1,500.00
		SAS	25110320	521620	21700
Dept Head - Science SAS	1	SAS	1	1,500.00	1,500.00
		SAS	25110320	521620	21700
Dept Head - Soc Stud SAS	1	SAS	1	1,500.00	1,500.00
		SAS	25110320	521620	21700
Test Coordinator SAS	1	SAS	1	1,103.00	1,103.00
		SAS	25110320	521620	21700
Computer Rep SAS	1	SAS	1	1,185.00	1,185.00
		SAS	25110320	521620	21700
Academic Focus	1	Middle Schools	5	500.00	2,500.00
		Auburn	25110411	521620	21200
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500

Fauquier County Public Schools
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Supplement	Number of Supplements	Location	Total Supplements	Amount of each Supplement	Max Cost
		Warrenton	25110411	521620	21600
Band Director MS	1	Middle Schools	5	1,300.00	6,500.00
		Auburn	25110411	521620	21200
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500
		Warrenton	25110411	521620	21600
Chorus Director MS	1	Middle Schools	5	1,300.00	6,500.00
		Auburn	25110411	521620	21200
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500
		Warrenton	25110411	521620	21600
Dept Head - English MS	1	Middle Schools	5	1,500.00	7,500.00
		Auburn	25110411	521620	21200
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500
		Warrenton	25110411	521620	21600
Dept Head - Math MS	1	Middle Schools	5	1,500.00	7,500.00
		Auburn	25110411	521620	21200
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500
		Warrenton	25110411	521620	21600
Dept Head - PE MS	1	Middle Schools	5	1,500.00	7,500.00
		Auburn	25110411	521620	21200
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500
		Warrenton	25110411	521620	21600
Dept Head - Science MS	1	Middle Schools	5	1,500.00	7,500.00
		Auburn	25110411	521620	21200
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500
		Warrenton	25110411	521620	21600
Dept Head - Soc Stud MS	1	Middle Schools	5	1,500.00	7,500.00
		Auburn	25110411	521620	21200
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500
		Warrenton	25110411	521620	21600
Dept Head - Spec Ed MS	1	Middle Schools	5	1,500.00	7,500.00
		Auburn	25110411	521620	21200
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500
		Warrenton	25110411	521620	21600
NJHS MS	1	Middle Schools	5	700.00	3,500.00
		Auburn	25110411	521620	21200

Fauquier County Public Schools
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Supplement	Number of Supplements	Location	Total Supplements	Amount of each Supplement	Max Cost
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500
		Warrenton	25110411	521620	21600
SCA MS	1	Middle Schools	5	700.00	3,500.00
		Auburn	25110411	521620	21200
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500
		Warrenton	25110411	521620	21600
Science Fair Sponsors	1	Middle Schools	5	500.00	2,500.00
		Auburn	25110411	521620	21200
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500
		Warrenton	25110411	521620	21600
Robotics Coach	1	Middle Schools	5	600.00	3,000.00
		Auburn	25110411	521620	21200
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500
		Warrenton	25110411	521620	21600
Fine Arts Coach	1	Middle Schools	5	600.00	3,000.00
		Auburn	25110411	521620	21200
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500
		Warrenton	25110411	521620	21600
Strings Director MS	1	Middle Schools	5	1,300.00	6,500.00
		Auburn	25110411	521620	21200
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500
		Warrenton	25110411	521620	21600
Spelling Bee	1	Middle Schools	5	150.00	750.00
		Auburn	25110411	521620	21200
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500
		Warrenton	25110411	521620	21600
Test Coordinator MS	1	Middle Schools	5	1,200.00	6,000.00
		Auburn	25110411	521620	21200
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500
		Warrenton	25110411	521620	21600
Yearbook MS	1	Middle Schools	5	1,800.00	9,000.00
		Auburn	25110411	521620	21200
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500

Fauquier County Public Schools
Supplemental Pay for School Year 2022-2023

Supplement	Number of Supplements	Location	Total Supplements	Amount of each Supplement	Max Cost
		Warrenton	25110411	521620	21600
Battle of the Books Coach	1	MS and ES	16	500.00	8,000.00
		Bradley	25110211	521620	20100
		Brumfield	25110211	521620	20200
		Coleman	25110211	521620	20300
		Greenville	25110211	521620	20400
		Miller	25110211	521620	20500
		Pearson	25110211	521620	20600
		Pierce	25110211	521620	20700
		Ritchie	25110211	521620	20800
		Smith	25110211	521620	20900
		Thompson	25110211	521620	21000
		Walter	25110211	521620	21100
		Auburn	25110411	521620	21200
		Cedar Lee	25110411	521620	21300
		Marshall	25110411	521620	21400
		Taylor	25110411	521620	21500
		Warrenton	25110411	521620	21600
Chair ES - History	1	Elementary Schools	11	1,500.00	16,500.00
		Bradley	25110211	521620	20100
		Brumfield	25110211	521620	20200
		Coleman	25110211	521620	20300
		Greenville	25110211	521620	20400
		Miller	25110211	521620	20500
		Pearson	25110211	521620	20600
		Pierce	25110211	521620	20700
		Ritchie	25110211	521620	20800
		Smith	25110211	521620	20900
		Thompson	25110211	521620	21000
		Walter	25110211	521620	21100
Chair ES - Language Arts	1	Elementary Schools	11	1,500.00	16,500.00
		Bradley	25110211	521620	20100
		Brumfield	25110211	521620	20200
		Coleman	25110211	521620	20300
		Greenville	25110211	521620	20400
		Miller	25110211	521620	20500
		Pearson	25110211	521620	20600
		Pierce	25110211	521620	20700
		Ritchie	25110211	521620	20800
		Smith	25110211	521620	20900
		Thompson	25110211	521620	21000
		Walter	25110211	521620	21100
Chair ES - Math	1	Elementary Schools	11	1,500.00	16,500.00
		Bradley	25110211	521620	20100
		Brumfield	25110211	521620	20200
		Coleman	25110211	521620	20300
		Greenville	25110211	521620	20400
		Miller	25110211	521620	20500
		Pearson	25110211	521620	20600
		Pierce	25110211	521620	20700
		Ritchie	25110211	521620	20800

Fauquier County Public Schools
Supplemental Pay for School Year 2022-2023

Supplement	Number of Supplements	Location	Total Supplements	Amount of each Supplement	Max Cost
		Smith	25110211	521620	20900
		Thompson	25110211	521620	21000
		Walter	25110211	521620	21100
Chair ES - Science	1	Elementary Schools	11	1,500.00	16,500.00
		Bradley	25110211	521620	20100
		Brumfield	25110211	521620	20200
		Coleman	25110211	521620	20300
		Greenville	25110211	521620	20400
		Miller	25110211	521620	20500
		Pearson	25110211	521620	20600
		Pierce	25110211	521620	20700
		Ritchie	25110211	521620	20800
		Smith	25110211	521620	20900
		Thompson	25110211	521620	21000
		Walter	25110211	521620	21100
ES Events Coordinator	1	Elementary Schools	11	500.00	5,500.00
		Bradley	25110211	521620	20100
		Brumfield	25110211	521620	20200
		Coleman	25110211	521620	20300
		Greenville	25110211	521620	20400
		Miller	25110211	521620	20500
		Pearson	25110211	521620	20600
		Pierce	25110211	521620	20700
		Ritchie	25110211	521620	20800
		Smith	25110211	521620	20900
		Thompson	25110211	521620	21000
		Walter	25110211	521620	21100
Spelling Bee	1	Elementary Schools	11	150.00	1,650.00
		Bradley	25110211	521620	20100
		Brumfield	25110211	521620	20200
		Coleman	25110211	521620	20300
		Greenville	25110211	521620	20400
		Miller	25110211	521620	20500
		Pearson	25110211	521620	20600
		Pierce	25110211	521620	20700
		Ritchie	25110211	521620	20800
		Smith	25110211	521620	20900
		Thompson	25110211	521620	21000
		Walter	25110211	521620	21100
Test Coordinator ES	1	Elementary Schools	11	1,103.00	12,133.00
		Bradley	25110211	521620	20100
		Brumfield	25110211	521620	20200
		Coleman	25110211	521620	20300
		Greenville	25110211	521620	20400
		Miller	25110211	521620	20500
		Pearson	25110211	521620	20600
		Pierce	25110211	521620	20700
		Ritchie	25110211	521620	20800
		Smith	25110211	521620	20900
		Thompson	25110211	521620	21000
		Walter	25110211	521620	21100

Fauquier County Public Schools
Supplemental Pay for School Year 2022-2023

Supplement	Number of Supplements	Location	Total Supplements	Amount of each Supplement	Max Cost
Division Wide: 9th Grade Transition	1	Division-Wide	1	1,000.00	1,000.00
Division Wide AP Lead	1	Division-Wide	1	5,000.00	5,000.00
Division Wide: Activities Lead	1	Division-Wide	1	######### ###	10,000.00
School Ambassadors	20	All Schools	20	$500.00	10,000.00

All rates listed are **bi-weekly** employee rates.

ANTHEM MEDICAL PLANS

	Full-Time		Part-Time	
EMPLOYEE ONLY	**Employee Cost**	**Employer Cost**	**Employee Cost**	**Employer Cost**
Lumenos	$ 0.00	$ 306.46	$ 77.67	$ 233.46
Anthem HealthKeepers 20	$ 11.70	$ 333.82	$ 94.70	$ 255.82
Anthem KeyCare 15	$ 28.73	$ 381.61	$ 123.42	$ 292.61
EMPLOYEE & ONE CHILD	**Employee Cost**	**Employer Cost**	**Employee Cost**	**Employer Cost**
Lumenos	$ 11.70	$ 396.41	$ 110.66	$ 303.41
Anthem HealthKeepers 20	$ 28.73	$ 431.40	$ 136.19	$ 330.40
Anthem KeyCare 15	$ 86.18	$ 462.20	$ 198.97	$ 356.20
EMPLOYEE & SPOUSE	**Employee Cost**	**Employer Cost**	**Employee Cost**	**Employer Cost**
Lumenos	$ 42.56	$ 587.72	$ 189.39	$ 449.72
Anthem HealthKeepers 20	$ 94.70	$ 617.28	$ 246.85	$ 474.28
Anthem KeyCare 15	$ 208.54	$ 640.95	$ 362.82	$ 495.95
FAMILY	**Employee Cost**	**Employer Cost**	**Employee Cost**	**Employer Cost**
Lumenos	$ 71.29	$ 652.51	$ 233.02	$ 500.51
Anthem HealthKeepers 20	$ 140.45	$ 677.56	$ 316.80	$ 521.56
Anthem KeyCare 15	$ 268.13	$ 707.34	$ 434.11	$ 551.34

DELTA DENTAL PLANS

High Option Plan	Full-Time		Part-Time	
	Employee Cost	**Employer Cost**	**Employee Cost**	**Employer Cost**
Employee Only	$ 10.33	$ 11.88	$ 14.33	$ 7.88
Employee & One Child	$ 17.85	$ 28.52	$ 22.86	$ 23.52
Employee & Spouse	$ 29.34	$ 2.58	$ 31.34	$ 0.58
Family	$ 43.13	$ 15.39	$ 48.13	$ 10.39
Standard Option Plan				
	Employee Cost	**Employer Cost**	**Employee Cost**	**Employer Cost**
Employee Only	$ 6.93	$ 11.52	$ 10.93	$ 7.52
Employee & One Child	$ 13.10	$ 26.08	$ 17.10	$ 22.08
Employee & Spouse	$ 22.74	$ 3.39	$ 25.74	$ 0.39
Family	$ 35.18	$ 14.23	$ 40.17	$ 9.24

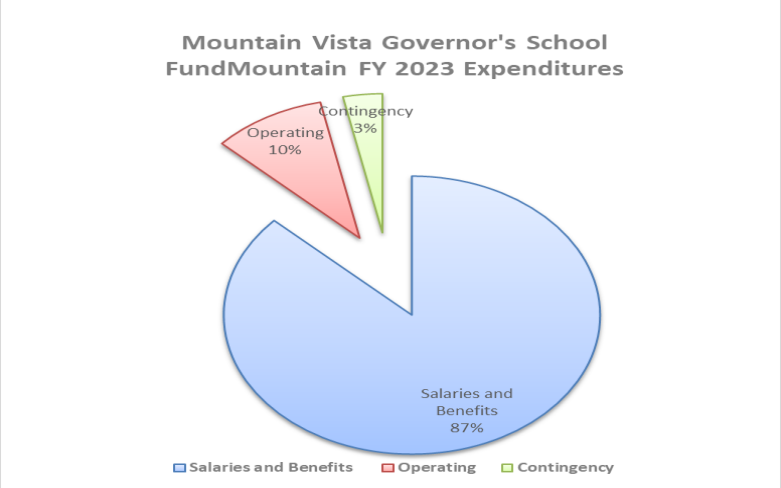
Mountain Vista Governor's School Fund

The mission of the Mountain Vista Governor's School is to present a research-based, technology-enhanced, integrated program in mathematics, science, and the humanities. The program will challenge students to reach their full potential as independent thinkers capable of assuming leadership roles in a constantly changing global society.

The Mountain Vista Governor's School is a collaborative effort among seven school divisions: Frederick County Public Schools, Winchester City Public Schools, Clarke County Public Schools, Warren County Public Schools, Rappahannock County Public Schools, Culpeper County Public Schools, and Fauquier County Public Schools.

Since these localities could not afford to fully fund a governor's school program on their own and there was a true need to offer an enhanced program of studies for these school divisions' 'gifted' students, a collaboration was started during FY 2006 with a $100,000 planning grant provided through state funds. The first school year of operation for this regional governor's school was FY 2007 and served students in grades 11 and 12. These students leave their base schools for 4.5 hours per day and attend the Lord Fairfax Community College campuses located in Warrenton and Middletown, Virginia. The FY 2017 adopted budget included the addition of 10th grade to the program.

The 'Governing Body' for this school is comprised of the superintendent and a school board member from each participating school division. Fauquier County Public Schools serves as the fiscal agent for this regional program. The $1.8 million FY 2023 budget represents a slight increase over FY 2022.Mountain Vista Governor's School followed FCPS for increases in salaries. They received a 5% increase as well as being reviewed for compression and adjusted accordingly. The per pupil tuition cost is continuing with last year's, at a rate of $6,589 per funded slot due the increases mentioned above. This program is supported by 15 full-time equivalent (FTE) positions.



Mountain Vista Governor's School (204) *	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ Decrease	% Change
Revenue Summary					
Local	$ 1,192,609.00	$ 1,192,609.00	$ 1,192,609.00	$ -	0.0%
State	$ 507,270.00	$ 517,913.00	$ 546,265.00	$ 28,352.00	5.5%
Transfers/Fund Balance	$ -	$ -	$ 98,314.00	$ 98,314.00	100.0%
Total Revenue	**$ 1,699,879.00**	**$ 1,710,522.00**	**$ 1,837,188.00**	**$ 126,666.00**	**7.4%**

Expenditure Summary	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ Decrease	% Change
Salaries & Benefits	$ 1,470,109.00	$ 1,453,480.00	$ 1,662,188.00	$ 208,708.00	14.4%
Operating	$ 182,034.00	$ 201,468.00	$ 130,000.00	$ (71,468.00)	-35.5%
Capital Outlay/Contingency	$ 47,736.00	$ 55,574.00	$ 45,000.00	$ (10,574.00)	-19.0%
Total Expenditures	**$ 1,699,879.00**	**$ 1,710,522.00**	**$ 1,837,188.00**	**$ 126,666.00**	**7.4%**



GLOSSARY

A

ABE – Adult Basic Education
Accrual Basis – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.
Activity – Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.
ADM – Average Daily Membership
Adopted Budget – The budget approved by the School Board and enacted by the Board of Supervisors via a budget appropriation ordinance.
Advanced Placement (AP) Exams – A requirement of all students enrolled in AP courses and offered through the Educational Testing Services at a fee to the student
Average Daily Membership (unadjusted) (ADM) – Membership on any given day within a school month.
Average Daily Membership (adjusted) (ADM) – Membership on any given day within a school month with a 15% reduction for half-day kindergarten.
Allot – to divide an appropriation into amounts which may be encumbered or expended during an allotment period.
Alternative Education – A school that is nontraditional, especially in educational ideals, methods of teaching, or curriculum.
Ancillary employee – Speech Pathologists, Occupational Therapists, Physical Therapist and School Psychologists are designated as Ancillary employees.
Annualize – Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.
Appropriation – A legal authorization to incur obligations and to make expenditures for specific purposes.
Appropriation Ordinance – The official enactment by the Board of Supervisors establishing the legal authority for the schools to obligate and expend resources.
ARDT – Algebra Readiness Diagnostic Test
ASBO – Association of School Business Officials
Assessed Valuation – The valuation set upon real estate and certain personal property, the assessed value is used as a basis for levying property taxes.
Asset – Resources owned or held by a government which have monetary value.
Attrition – A method of achieving a reduction in personnel by not refilling the position vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.
Authorized Positions – Employee positions, which are authorized in the adopted budget, to be filled during the year.

B

Board of Supervisors (BOS) – A five-member elected board representing the established Magisterial Districts which makes policies for the administration of the County.
Bond – A written promise to pay a specific sum of money, called the face value, together with periodic interest at a specified rate. Bonds are for long-term borrowing and used for capital improvements and construction.
Bonded Debt – Debt which is covered by outstanding bonds.
Budget – A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.
Budgetary Basis – this refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.
Budget Calendar – The schedule of key dates which the government follows in the preparation and adoption of the budget
Budget Plan – The official written statement prepared by the School Division administrative staff which presets the proposed budget the School Board.
Budgetary Control – The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitation of available appropriations and resources.

C

C & T – Career and Technical
CAD – Computer Assisted Design
Capital Assets – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.
Capital Budget – The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.
Capital Improvements – Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.
Capital Improvements Program (CIP) – A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.
Capital Outlay – Fixed assets which have a value of $1,000 or more and have a useful economic lifetime of more than one year.
Capital Project – Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.
Capital Projects Budget – A fund used to account for financial resources to be used for acquisition or construction of major capital facilities and equipment.

C (Continued)

CAPS – Counseling Academic Parent's Service
Cash Basis – A basis of accounting in which transactions are recognized only when cash is increased or decreased.
Category, Administration/Attendance and Health – Activities concerned with establishing and administering policy for the school division. These include Board Services, Office of the Superintendent, Administrative Services, Fiscal Services, Data Services and Health Services.
Category, Instruction – Programs and services dealing directly with the interaction between teachers and students. Also, included in this category are the activities associated with curriculum development and instructional staff training.
Category, Facilities and Building Services – Activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.
Category, Pupil Transportation – Activities associated with transporting students to and from school and on other trips related to school activities.
Chart of Accounts – A list of all accounts in an accounting system.
CIP – Capital Improvement Plan
Classification, Function – Refers to a broad area of expenditure or service that accomplishes a particular purpose. Examples include regular instruction, special education, vocational education and pupil transportation.
Classification, Object – Refers to the article purchased or the service obtained. The eight major object categories are Personal Services; Employee Benefits; Purchased Services; Other Charges; Materials/Supplies; Equipment; Technology; and Transfers.
CMP – Comprehensive Maintenance Plan
CMPT – Consequence Management Planning Team
Commodities – Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.
Construction Management – The construction management department plans and manages the construction and renovation of school system facilities.
Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).
Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.
Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.
Cost-of-Living Adjustment (COLA) – An increase in salaries to offset the adverse effect of inflation on compensation.
Cost per Pupil – The total Expenditures divided by the Average Daily Membership for a fiscal year.
CSA – Child Support Agency – monitored through Social Services
Current Level Budget – Cost of continuing the existing levels of service in the current year.

D

DECA – Distributive Education Clubs of America
Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.
Deficit – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.
Detention – A form of punishment by which a student is made to stay after school hours.
Department – The basic organizational unit of government which is functionally unique in its delivery of services.
Depreciation – (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence, or (2) the portion of the cost of a capital asset which is charged as an expense during a fiscal period.
Disbursement – The expenditure of money from an account.
DOE – Department of Education

E

Employee (or Fringe) Benefits – Contributions made by a government to meet commitments or obligations to employee. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.
Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.
Enrollment – A record of students enrolled in the school system.
Entitlements – Payments to which local governmental unites are entitled, pursuant to an allocation formula determined by the agency providing the money, usually the state or the federal government.
Equipment (Capital Outlay) – The purchase of additional equipment valued over $5,000.00.
Equipment (Replacement) – The purchase of equipment to replace another piece of equipment, which is to be sold or scrapped.
ESL – English as a Second Language
ESSA – Every Student Succeeds Act
Expected Budget – Usually once during the fiscal year the School Board will revise its current budget to reflect significant changes in revenues or expenditures that have occurred or are expected to occur during the fiscal year. The Expected Budget reflects the changes or revisions to the originally approved budget.
Expenditure – The payment of cash on the transfer of property or services for acquiring an asset, service or settling a loss.
Expenditures Per Pupil – The expenditures for a given period divided equally by a pupil unit of measure.
Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

F

Facilities Management – Prepares and manages the annual Comprehensive Management Plan (CMP) and provides materials and supplies for all custodians at each school.
Fauquier County School Board (FCSB) – An elected body created according to state law and vested with the responsibility for elementary and secondary public education activities in Fauquier County.
FBLA – Future Business Leaders of America
FCPS – Fauquier County Public Schools
FICA – Federal Insurance Contributions Act
Fiscal Policy – A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.
Fiscal Year – (FY) – A twelve-month period designating the operating year for accounting and budgeting purposes in an organization.
Fixed Assets – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.
FL – Foreign Language
FLES – Foreign Language Elementary Schools
FLEX – Foreign Language Exploratory
Full-Time Equivalent Position (FTE) – A position converted to a decimal equivalent.
Function – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).
Fund – A fiscal entity with revenues and expenses, which are segregated for carrying out a specific purpose or activity.
Fund Balance – The excess of the assets of a fund over its liabilities, reserves, and carryover.
Fund Transfer – The transfer of cash between funds.
FY – Fiscal Year

G

GAAP – Generally Accepted Accounting Principles
GED – General Equivalency Diploma
General Fund – A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the school system. The primary sources of revenue for this fund are local taxes and federal and state grants.
Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

G (continued)

GFOA – Government Finance Officers Association
GLI – Group Life Insurance
GMU – George Mason University
Goal – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.
Grants – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.
Group Life Insurance (GLI) – A program provided by the State to insure coverage of an employee (at two times their salary) in case of death.

H

Health Maintenance Program (HMP) – A health insurance program offered to employees by Fauquier County. The major carries are Anthem Healthcare and HealthKeepers.
HMP – Health Management Plan
Homebound – Students who are restricted or confined to their home**.**
HOSA – Health Occupation Students Association
Hourly – An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Hourly employees are paid on a per-hour basis and receive limited benefits.
HR – Human Resources

I

ILP – Individual Leaning Plan
Individuals with Disabilities Education Act (IDEA) – This Act strengthens academic expectations and accountability for the nation's 5.8 million children with disabilities and bridges the gap that has too often existed between what children with disabilities learn and what is required in regular curriculum.
Indirect Cost – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.
Infrastructure – The physical assets of a government (e.g., streets, water, sewer, public buildings and parks.)
Interfund Transfers – The movement of money between funds of the same governmental entity.

I (continued)

Intergovernmental Revenue – Funds received from federal state and other local government sources in the form of grants, shared revenues, and other payments in lieu of taxes.
ISAEP – Individual Student Alternative Education Plan Program
IT – Information Technology
ITRT – Instructional Technology Resource Teacher

J

JTC – Joint Technology Committee

L

Line-Item Budget – A budget prepared along departmental lines that focuses on what is to be bought.
Local Composite Index (LCI) – An index formed by a combination of three separate measures of local fiscal capacity (assessed value of real property, adjusted gross income, and taxable retail sales).
LEP – Limited English Proficiency
Long Term Debt – Debt with a maturity of more than one year after the date of issuance.

M

Mission Statement – Declaration of purpose for a school or department.
Materials and Supplies – Expendable materials and operating supplies necessary to conduct departmental operations.
Governmental Funds and Agency Funds follow modified Accrual Basis of Accounting – a basis of accounting that. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest and principal on long-term debt which is recorded when due, are recorded when the fund liability is incurred, if measurable.

N

National Board Certification (NBC) – A voluntary performance-based assessment through which candidates demonstrate in-depth content knowledge and teaching practices measured against high and rigorous standards.
NNELL – National Network for Early Language
No Child Left Behind – (NCLB) – A federal legislation, which requires states to set a variety of benchmarks (attendance, graduation rate, achievement, etc.) for all public schools in the United States. The achievement benchmark receives the greatest amount of attention and funding from states and local school divisions. The Standards of Learning (SOL) assessment program is the achievement measure used in Virginia; therefore, students, schools, and school divisions must meet certain annual passing rates in reading, mathematics and science on the SOL assessments to meet Adequate Yearly Progress (AYP) under NCLB.
NOVA – Northern Virginia

O

Object of Expenditure – An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.
Objective – Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame
Obligations – Amounts which a government may be legally required to meet out of its resources. They include not only actually liabilities but also encumbrances not yet paid.
Operating Budget – This is the general fund for the school division. It is used to account for financial resources except those required to be accounted for in other funds.
Operating Expenses – The cost of personnel, materials, and equipment required a department to function.
Operating Revenue – Funds that the government receives as an income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

P

Pay-As-You-Go Basis – A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.
PCN – Position Control Number
PE – Physical Education
Performance Budget – A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.
Performance Indicators – Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

P (continued)

Performance Measure – Data collected to determine how effective or efficient a program is in achieving its objectives.
Personnel Services – Expenditures for salaries, wages, and fringe benefits of a government's employees.
Prior-Year Encumbrances – Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.
Program – A group of related activities performed by one or more organizational units for accomplishing a function for which the government is responsible.
Program Budget – A budget that allocates money to the functions or activities if a government rather than to specific items of cost or to specific departments.
Program Performance Budget – A method of budgeting whereby the services provided to the residents is broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. Performance indicators measure the effectiveness and efficiency of providing the service by the program.
Program Revenue (Income) – Revenues earned by a program, including fees for services, license and permit fees, and fines.
PSAT – Preliminary Scholastic Aptitude Test
Pupil Transportation Services – Provides, develops, and establishes transportation for all students within the school system.
Purchase Order (PO) – A document submitted to a vendor, which requests materials or services at a price indicated on the purchase order. The issuance of a purchase order establishes an encumbrance in the account system.
Purpose – A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

R

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific purpose.
Resolution – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statue.
Resources – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.
Revenue – Sources of income financing the operations of government.
ROTC – Reserve Officer Training Corps

S

Salary Scale – A schedule of salaries based on job duty, length of service, education, and experience.
SARF – School Asset Replacement Fund – A fund established for the purchase of capital items such as major school building projects, school bus replacement, or technology.
SAT (Test) – Scholastic Aptitude Test
School Board – An elected five-member body vested with legislative powers. The members, one from each district, serve four-year non-staggered terms. The School Board is the policy setting body and is responsible for elementary, secondary, and vocational education with the county.
School Nutrition Services Fund – Provides students with palatable nutritious food and promotes nutritional education.
Second Language Instruction – Provides opportunities for all students to learn to communicate and advance academically in more than one language. It also supports English as Second Language (ESL) students with instruction in English to enhance their academic and cognitive development as well as assists students in becoming productive members of their new culture and community.
Service Level – Services or products that comprise actual or expected output of a given program. Focus is on results, not measures of workload.
Site-Based Budgeting – A decentralized budget process whereby budget preparation and development are based on individual school (and departmental) sites.
SOA – Standards of Accreditation
SOL – Standards of Learning
SOQ – Standards of Quality
Source of Revenue – Revenues are classified according to their source or point of origin.
SPED – Special Education
Standards of Quality (SOQ) – Funding per position, provided by the State less LCI.
Supplement – A payment of funds for additional duties generally associated with coaching, department head chairmanships or organization sponsors.
Supplemental Appropriation – An additional appropriation made by the governing body after the budget year or biennium has started.
Supplemental Requests – Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.
Standards of Learning (SOL) – State-mandated testing that occurs in the spring. Beginning with the Class of 2004, verified credits for graduation will be based on the achievement by the student of a passing score.
Stanford 9 – A timed, norm-referenced test administered to students in grades 4, 6, and 9. Students are tested in the areas of reading, language, and mathematics.

T

Target Budget – Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditure, projected revenues and reserve requirements.
Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.
Tax Levy – The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.
Transfers (To/From) – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

U

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.
Unreserved Fund Balance – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.
User Charges – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

V

Variable Cost – A cost that increases/decreases with increases/decreases in the mount of service provided such as the payment of a salary.
VDOE – Virginia Department of Education
VDOT – Virginia Department of Transportation
VIF – Visiting International Faculty
Virginia Retirement System (VRS) – An organization that administers a defined benefit plan, a group life insurance plan, a deferred compensation plan and a cash match plan for Virginia's public sector employees, as well as an optional retirement plan for selected employees and the Virginia Sickness and Disability Program for state employees.
VRS-RHI – Virginia Retirement System – Retiree Health Insurance

W

WC – Workers Compensation