General Fund Budget Presentation

May 26, 2026

Budget Preparation Roles

Board of Trustees: Governance

- Approve salary schedules (Policy BDD)
- Approve the budget (Policy BBA/BBAA, DB, BDD)
- Approve revenue generation (Policy DC, DB)

Superintendent: Administration

- Recommend salary schedules (Policy BDD)
- Prepare, present, and recommend the budget (Policy CBC, CCB, BDD, DA, DB)
- Establish budget priorities (Policy DB)

ROCK HILL Schools

Board of Trustees Goals

Goal 1: Deliver academic excellence to ignite each student's highest potential.

- Optimize staffing levels in classrooms
- Additional ESE teacher positions

Goal 2: Optimize operational, human, financial, and capital resources to efficiently and effectively advance excellence in each student's experience and academic success.

- COLA (Cost of living adjustment) raise included in the budget
- Capital maintenance needs are being addressed

Board of Trustees Goals

Goal 3: Advance the Board's vision of excellence by engaging all stakeholders in the implementation of policy with integrity and consistency.

- Communication throughout the budget process
- Transparency with stakeholders

Goal 4: Elevate Rock Hill Schools to be the proud first choice for students, families and employees.

- Continue adequate funding of District's communication department to increase awareness, build community pride and engagement
- Ensure funds are available to maintain the District's facilities at the appropriate level

Board General Fund Timeline

✓	February 10	Budget Process and Timeline (Board Action)
✓	February 24	Work Session: Demographic Study Presentation (Board Information)
✓	March 10	Federal and State Programs Overview (Board Information) and RHSD Staffing Standards (Board Information)
✓	March 24	Work Session: Facilities Study (Board Information)
✓	April 14	Salary Lookback (Board Information)
✓	April 28	Quarterly Finance Report (Board Information) 2026-27 Salary Schedules (Board Action) ~~2026-27 Meal Prices (Board Action) –~~ Not available yet
✓	May 10	Publish Budget Notice in Newspaper
✓	May 12	General Fund Budget Presentation (Board Information)
✓	May 26	Public Hearing: Prior to Board Business Meeting/Presentation of General Fund Budget FY27 (Board Action)

Fiscal Year 2026 and 2027 Budgets

	Revenues	
	Fiscal Year 2025-26	**Fiscal Year 2026-27**
Taxes	$ 126,177,586	$ 136,181,053
Education Funding-General Fund	78,805,212	76,303,888
Education Funding-Education Improvement Act	15,972,565	14,827,496
Other State	10,072,914	10,427,643
Miscellaneous	2,530,447	2,460,000
Fund Balance Appropriation	1,064,303	-
	$ 234,623,027	$ 240,200,080

	Expenditures	
	Fiscal Year 2025-26	**Fiscal Year 2026-27**
Payroll	$ 213,857,667	$ 216,299,234
Operations/Maintenance/Transportation	7,840,060	8,237,336
Purchased Services	8,515,298	11,389,043
Supplies and Materials	2,641,364	2,449,593
Other	745,192	721,989
Transfers	1,023,446	1,102,885
	$ 234,623,027	$ 240,200,080

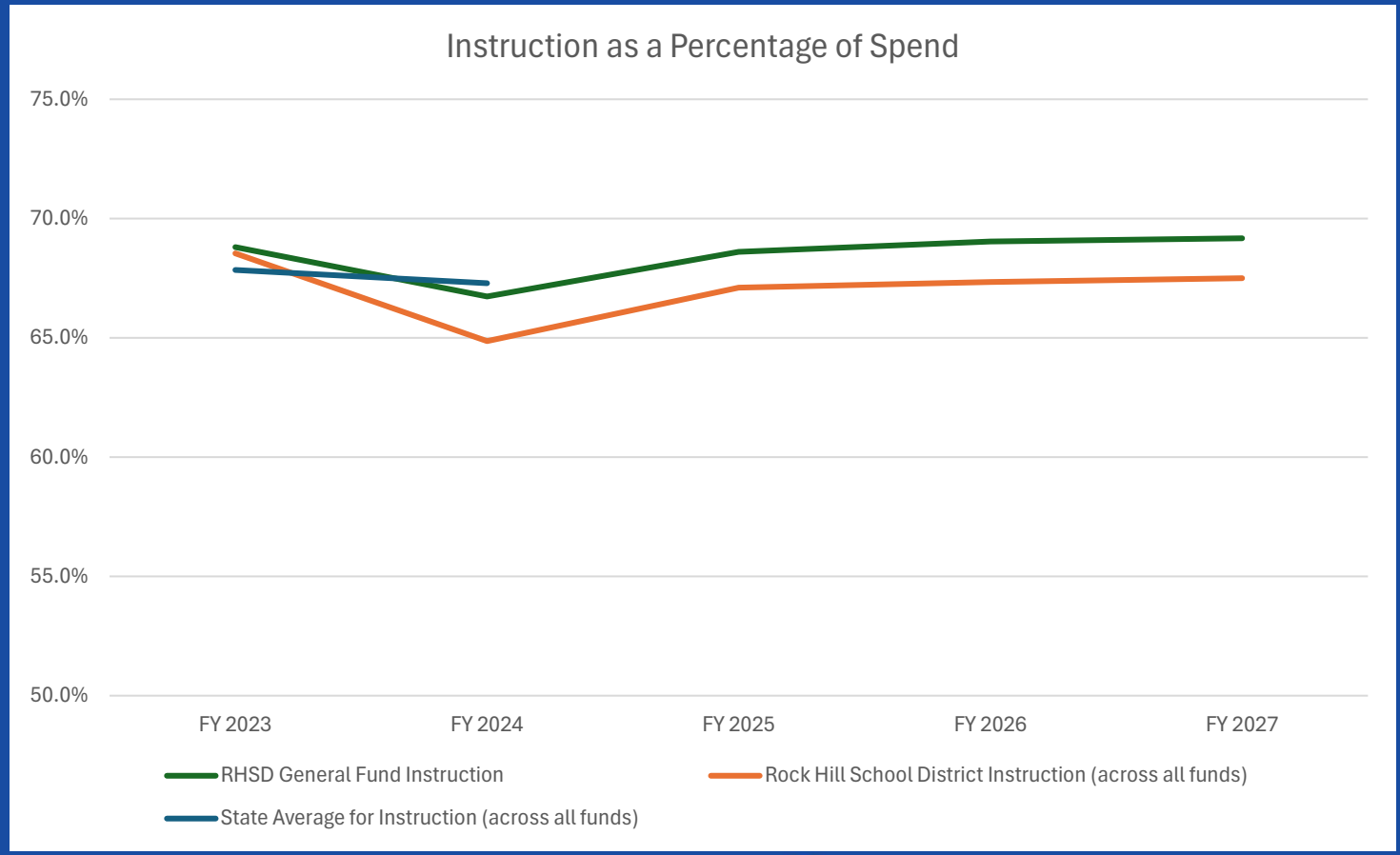
ROCK HILL Schools

Revenues

- Local Taxes - $136.2 million
  - Strong growth in local value of a mill – approximately 8%
- State Funding - $101.5 million
  - Overall increase of approximately $2.8 million District-Wide
- Miscellaneous - $2.5 million
  - Significant revenue accounts are interest income of $1.9 million and facility rental income of $200 thousand
- Fiscal year 2027 budgeted revenues - $240,200,080

ROCK HILL Schools

Expenditures – Trends



Expenditures – Payroll - $216.3 Million

Significant budget impacts

- Teacher raises - $4.3 million – bringing new teacher starting salary to $54,000
  - $2 thousand per cell
  - Step
  - Fringe
- Cost of living adjustment - $2.1million
- Six new special education teachers and twelve assistants – approximately $1.4 million

Expenditures – Operations/Maintenance/ Transportation - $8.2 million

Key Areas	Fiscal Year 25-26 Budget	Fiscal Year 25-26 Year to date Expenditures	Fiscal Year 26-27 Budget	Comments
Public Utilities	$ 450,000	$ 574,178	$ 575,000	Actual Water & Sewer bills have significantly increased
Repairs and Maintenance	$ 664,209	$ 1,023,976	$ 974,724	Repairs and Maintenance expenditures have been consistently over budget in prior years - budget increased for fiscal year 2027 to be accurate
Property Insurance	$ 871,795	$ 877,286	$ 871,795	Consistent with prior year
Fuel	$ 268,000	$ 190,967	$ 268,000	Although fuel costs have been higher, current year expenditures for fuel are still significantly under budget
Communication - Comporium	$ 390,500	$ 235,714	$ 260,000	Reduced to be in line with current actual levels
Maintenance Supplies	$ 1,471,943	$ 1,308,415	$ 1,596,032	Slight increase due to rising pricing
Energy	$ 3,500,000	$ 2,992,232	$ 3,425,000	We expect to be able to realize savings in fiscal year 2027

Expenditures – Purchase Services - $11.4 million

Key Areas	Fiscal Year 25-26 Budget	Fiscal Year 25-26 Year to date Expenditures	Fiscal Year 26-27 Budget	Comments
Contracted Instructional Services	$ 92,141	$ 804,993	$ 1,100,000	Contracted instructional services have been consistently under budgeted in the past
Contracted Instructional Program	$ 368,094	$ 228,217	$ 300,000	Reduction based on current year actual expenditures
Contracted Staff Services	$ 1,786,777	$ 3,345,482	$ 3,400,000	Contracted staff services have been consistently under budgeted in the past
Legal Services	$ 285,000	$ 196,628	$ 285,000	Legal expenditures are expected to remain within budget for fiscal year 2027
Rentals	$ 256,123	$ 439,243	$ 535,000	Rentals have been consistently under budgeted in the past
Travel	$ 438,625	$ 315,293	$ 350,000	Current year actuals are lower than budgeted in prior year
Communication - AT&T	$ 65,745	$ 40,716	$ 50,000	Current year actuals are lower than budgeted in prior year
Technology Services	$ 2,228,432	$ 2,310,377	$ 2,200,000	We have been able to reduce during this budget process
Printing/Duplicating	$ 369,188	$ 167,404	$ 200,000	Current year actuals are lower than budgeted in prior year
Tuition to Other Entity	$ 139,000	$ 101,493	$ 120,000	We have been able to reduce during this budget process
Consultants	$ 52,200	$ 346,300	$ 52,200	We expect fiscal year 2027 to be sigificantly lower than fiscal year 2026 actuals
Security and Resource Officers	$ 1,052,469	$ 1,100,948	$ 1,200,000	Consistent with prior year actuals
International Teachers	$ 300,000	$ 431,250	$ 400,000	International teachers have been consistently under budgeted in the past

Expenditures – Supplies & Materials - $2.4 Million

Key Areas	Fiscal Year 25-26 Budget	Fiscal Year 25-26 Year to date Expenditures	Fiscal Year 26-27 Budget	Comments
Instructional Supplies	$ 2,308,411	$ 1,412,015	$ 2,044,722	Consistent with prior year actuals
Technology Supplies	$ 260,321	$ 203,306	$ 230,321	We have been able to reduce during this budget process

Note: There is new allocation of $1,000 for each school included in the budget for their media center and arts. This is in addition to the funds currently budgeted at each school.

Expenditures – Transfers - $1.1 million

Key Areas	Fiscal Year 25-26 Budget	Fiscal Year 25-26 Year to date Expenditures	Fiscal Year 26-27 Budget	Comments
Palmetto School	$ 736,087	$ 741,610	$ 827,885	Increase in weighted pupil count for Palmetto School
New Hope	$ 205,000	$ 146,013	$ 200,000	Consistent with prior year - driven by enrollment

Recommended Budget for Board Approval

Revenues		
Taxes	$	136,181,053
Education Funding-General Fund		76,303,888
Education Funding-Education Improvement Act		14,827,496
Other State		10,427,643
Miscellaneous		2,460,000
	$	240,200,080
Expenditures		
Payroll	$	216,299,234
Operations/Maintenance/Transportation		8,237,336
Purchased Services		11,389,043
Supplies and Materials		2,449,593
Other		721,989
Transfers		1,102,885
	$	240,200,080

Rock Hill School District (York 3)
FY27 Approved General Fund Budget

GENERAL FUND REVENUE			Budget	Subtotal by Funding Source
1100		Taxes Levied/Assessed by the District:	$ 80,400,000.00	
1200		Revenue From Local Governmental Agencies Other Than LEA	$ 19,770,000.00	
1300		Tuition:	$ 10,000.00	
1400		Transportation Fees	$ -	
1500		Earnings on Investments:	$ 1,900,000.00	
1600		Food Service	$ -	
1700		Pupil Activities	$ -	
1900		Other Revenue from Local Sources:	$ 300,000.00	
		Total - Revenue from Local Sources		$ 102,380,000.00
2000		Intergovernmental Revenue	$ -	
		Total - Intergovernmental Revenue		$ -
3100		Restricted State Funding	$ 85,728,756.00	
3200		Unrestricted State Grants	$ -	
3800		State Revenue in Lieu of Taxes:	$ 36,011,053.00	
3900		Other State Revenue	$ 1,002,775.00	
		Total - Revenue from State Sources		$ 122,742,584.00
4000		Revenue form Federally Impacted Areas	$ -	
		Total - Revenue form Federally Impacted Areas		$ -
5000		Other Sources	$ -	
		Total - Other Sources		$ -
5100		Sale of Bonds	$ -	
		Total - Sales of Bonds		$ -
5200		Interfund Transfers (Operating transfers from other funds)	$ 15,077,496.00	
		Total - Interfund Transfers		$ 15,077,496.00
		Use of Fund Balance	$ -	
		Total - Use of Fund Balance		$ -
TOTAL GENERAL FUND REVENUE			**$ 240,200,080.00**	**$ 240,200,080.00**

GENERAL FUND EXPENDITURES			Budget	Subtotal
111		**Kindergarten Programs**		
	100	Salaries	$ 5,546,500.50	
	200	Employee Benefits	$ 2,916,288.28	
	300	Purchased Services	$ 1,100.00	
	400	Supplies and Materials	$ 73,742.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
112		**Primary Programs (Grades 1 - 3)**		
	100	Salaries	$ 16,566,575.44	
	200	Employee Benefits	$ 7,768,758.76	
	300	Purchased Services	$ 37,132.00	
	400	Supplies and Materials	$ 146,053.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 50.00	
113		**Elementary Programs (Grades 4 - 8)**		
	100	Salaries	$ 27,096,044.45	
	200	Employee Benefits	$ 12,161,442.97	
	300	Purchased Services	$ 122,371.00	
	400	Supplies and Materials	$ 236,596.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 2,845.00	
114		**High School Programs (Grades 9 - 12)**		
	100	Salaries	$ 19,912,572.82	
	200	Employee Benefits	$ 9,028,293.06	
	300	Purchased Services	$ 134,000.00	
	400	Supplies and Materials	$ 310,254.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 1,950.00	
115		**Vocational Programs (District-wide):**		
	100	Salaries	$ 823,739.25	
	200	Employee Benefits	$ 395,362.83	

GENERAL FUND REVENUE			Budget	Subtotal by Funding Source
	300	Purchased Services	$ 27,485.00	
	400	Supplies and Materials	$ 61,000.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
116		**Vocational Programs (Middle School)**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
117		**Driver Educational Program**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
118		**Montessori Programs**		
	100	Salaries	$ 504,509.00	
	200	Employee Benefits	$ 240,913.74	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ 4,000.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 1,700.00	
121		**Educable Mentally Handicapped**		
	100	Salaries	$ 2,088,169.00	
	200	Employee Benefits	$ 1,048,958.28	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ 1,000.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
122		**Trainable Mentally Handicapped**		
	100	Salaries	$ 2,547,823.00	
	200	Employee Benefits	$ 1,221,518.25	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ 3,050.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 250.00	
123		**Orthopedically Handicapped**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
124		**Visually Handicapped**		
	100	Salaries	$ 82,487.00	
	200	Employee Benefits	$ 45,070.11	
	300	Purchased Services	$ 1,000.00	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
125		**Hearing Handicapped**		
	100	Salaries	$ 290,014.00	
	200	Employee Benefits	$ 130,645.76	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
126		**Speech Handicapped**		
	100	Salaries	$ 1,735,922.00	
	200	Employee Benefits	$ 705,331.44	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ 3,400.00	
	500	Capital Outlay	$ 15,000.00	
	600	Other Objects	$ -	
127		**Learning Disabilities**		
	100	Salaries	$ 5,328,396.25	
	200	Employee Benefits	$ 2,342,412.79	

GENERAL FUND REVENUE				Budget	Subtotal by Funding Source
	300	Purchased Services	$	30.00	
	400	Supplies and Materials	$	7,450.00	
	500	Capital Outlay	$	-	
	600	Other Objects	$	-	
128		**Emotionally Handicapped**			
	100	Salaries	$	1,054,658.00	
	200	Employee Benefits	$	527,361.44	
	300	Purchased Services	$	-	
	400	Supplies and Materials	$	250.00	
	500	Capital Outlay	$	-	
	600	Other Objects	$	-	
129		**Coordinated Early Intervening Services**			
	100	Salaries	$	-	
	200	Employee Benefits	$	-	
	300	Purchased Services	$	-	
	400	Supplies and Materials	$	-	
	500	Capital Outlay	$	-	
	600	Other Objects	$	-	
131		**Preschool Handicapped Speech (5 Year Olds)**			
	100	Salaries	$	-	
	200	Employee Benefits	$	-	
	300	Purchased Services	$	-	
	400	Supplies and Materials	$	-	
	500	Capital Outlay	$	-	
	600	Other Objects	$	-	
132		**Preschool Handicapped Itinerant (5 Year Olds)**			
	100	Salaries	$	-	
	200	Employee Benefits	$	-	
	300	Purchased Services	$	-	
	400	Supplies and Materials	$	-	
	500	Capital Outlay	$	-	
	600	Other Objects	$	-	
133		**Preschool Handicapped Self-Conatined (5 Year Olds)**			
	100	Salaries	$	-	
	200	Employee Benefits	$	-	
	300	Purchased Services	$	-	
	400	Supplies and Materials	$	-	
	500	Capital Outlay	$	-	
	600	Other Objects	$	-	
134		**Preschool Handicapped Homebased (5 Year Olds)**			
	100	Salaries	$	-	
	200	Employee Benefits	$	-	
	300	Purchased Services	$	-	
	400	Supplies and Materials	$	-	
	500	Capital Outlay	$	-	
	600	Other Objects	$	-	
135		**Preschool Handicapped Speech (3 and 4 Year Olds)**			
	100	Salaries	$	-	
	200	Employee Benefits	$	-	
	300	Purchased Services	$	-	
	400	Supplies and Materials	$	-	
	500	Capital Outlay	$	-	
	600	Other Objects	$	-	
136		**Preschool Handicapped Itinerant (3 and 4 Year Olds)**			
	100	Salaries	$	125,793.00	
	200	Employee Benefits	$	47,466.44	
	300	Purchased Services	$	-	
	400	Supplies and Materials	$	-	
	500	Capital Outlay	$	-	
	600	Other Objects	$	-	
137		**Preschool Handicapped Self-Contained (3 and 4 Year Olds)**			
	100	Salaries	$	731,247.00	
	200	Employee Benefits	$	366,164.63	
	300	Purchased Services	$	-	
	400	Supplies and Materials	$	-	
	500	Capital Outlay	$	-	
	600	Other Objects	$	-	
138		**Preschool Handicapped Homebased (3 and 4 Year Olds)**			
	100	Salaries	$	-	
	200	Employee Benefits	$	-	

GENERAL FUND REVENUE			Budget	Subtotal by Funding Source
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
139		**Early Childhood Programs**		
	100	Salaries	$ 229,809.00	
	200	Employee Benefits	$ 117,418.33	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ 300.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
141		**Gifted and Talented Academic**		
	100	Salaries	$ 643,279.00	
	200	Employee Benefits	$ 285,400.08	
	300	Purchased Services	$ 1,500.00	
	400	Supplies and Materials	$ 20,300.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 1,400.00	
142		**Disadvantaged**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
143		**Advanced Placement**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
144		**International Baccalaureate**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
145		**Homebound**		
	100	Salaries	$ 100,000.00	
	200	Employee Benefits	$ 32,310.00	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
147		**Full Day 4K**		
	100	Salaries	$ 116,564.00	
	200	Employee Benefits	$ 44,484.55	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ 34,500.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
148		**Gifted and Talented Artistic**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ 67,700.00	
	400	Supplies and Materials	$ 6,904.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
149		**Other Special Programs**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ 154,000.00	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
151		**Districtwide General/ Exceptional**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	

GENERAL FUND REVENUE		Budget	Subtotal by Funding Source
300	Purchased Services	$ -	
400	Supplies and Materials	$ -	
500	Capital Outlay	$ -	
600	Other Objects	$ -	

GENERAL FUND REVENUE			Budget	Subtotal by Funding Source
161		**Autism**		
	100	Salaries	$ 339,649.00	
	200	Employee Benefits	$ 155,611.79	
	300	Purchased Services	$ 5,000.00	
	400	Supplies and Materials	$ 700.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
162		**Limited English Proficiency**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
163		**Comprehensive Coordinated Early Intervenng Services**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
171		**Primary Summer School**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ 500.00	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
172		**Elementary Summer School**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
173		**High School Summer School**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
174		**Gifted and Talented Summer School**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
175		**Beyond Regular School Day**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
181		**Adult Basic Education**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ 1,150.00	
	400	Supplies and Materials	$ 2,478.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
182		**Adult Secondary Education Programs**		
	100	Salaries	$ 93,797.00	
	200	Employee Benefits	$ 39,515.09	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	

GENERAL FUND REVENUE			Budget	Subtotal by Funding Source
183		**Adult Secondary Education Programs**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
184		**Pos-Secondary Programs**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
185		**Vocational Adult Programs**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
186		**Integrated Education and Training**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
188		**Parenting/ Family Literacy**		
	100	Salaries	$ 118,081.00	
	200	Employee Benefits	$ 44,974.69	
	300	Purchased Services	$ 10,300.00	
	400	Supplies and Materials	$ 6,200.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
189		**Early Childhood Parenting Program**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
190		**Instrutional Pupil Activity**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
		Total - Instruction		$ 127,245,973.02
211		**Attendance and Social Work Services**		
	100	Salaries	$ 762,388.50	
	200	Employee Benefits	$ 417,919.75	
	300	Purchased Services	$ 28,000.00	
	400	Supplies and Materials	$ 2,000.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 1,000.00	

GENERAL FUND REVENUE			Budget	Subtotal by Funding Source
212		**Guidance Services**		
	100	Salaries	$ 5,149,673.00	
	200	Employee Benefits	$ 2,274,830.47	
	300	Purchased Services	$ 5,250.00	
	400	Supplies and Materials	$ 31,450.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 2,630.00	
213		**Health Services**		
	100	Salaries	$ 3,834,585.00	
	200	Employee Benefits	$ 1,856,753.17	
	300	Purchased Services	$ 104,625.00	
	400	Supplies and Materials	$ 49,100.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 3,920.00	
214		**Psychological Services**		
	100	Salaries	$ 1,899,487.00	
	200	Employee Benefits	$ 764,813.54	
	300	Purchased Services	$ 25,500.00	
	400	Supplies and Materials	$ 20,000.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
215		**Exceptional Program Services**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
216		**Career and Technology Educaiton Placement Services**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ 8,200.00	
	400	Supplies and Materials	$ 3,300.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 200.00	
217		**Career Specialist Services**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
221		**Improvement of Instruction Curriculum Development**		
	100	Salaries	$ 5,716,076.93	
	200	Employee Benefits	$ 2,818,002.35	
	300	Purchased Services	$ 1,074,500.00	
	400	Supplies and Materials	$ 128,000.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 75,950.00	
222		**Library and Media Services**		
	100	Salaries	$ 2,066,965.00	
	200	Employee Benefits	$ 907,079.75	
	300	Purchased Services	$ 2,938.00	
	400	Supplies and Materials	$ 104,025.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 950.00	
223		**Supervision of Special Programs**		
	100	Salaries	$ 1,650,412.80	
	200	Employee Benefits	$ 697,140.62	
	300	Purchased Services	$ 97,877.00	
	400	Supplies and Materials	$ 101,276.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 8,300.00	
224		**In-Service/Staff Training**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ 342,669.00	
	400	Supplies and Materials	$ 4,250.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 1,000.00	

GENERAL FUND REVENUE			Budget	Subtotal by Funding Source
231		**Board of Education**		
	100	Salaries	$ 51,600.00	
	200	Employee Benefits	$ 16,671.96	
	300	Purchased Services	$ 376,000.00	
	400	Supplies and Materials	$ 2,500.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 51,000.00	
232		**Superintendent**		
	100	Salaries	$ 639,129.00	
	200	Employee Benefits	$ 243,473.14	
	300	Purchased Services	$ 106,739.00	
	400	Supplies and Materials	$ 11,000.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 61,000.00	
233		**School Administration**		
	100	Salaries	$ 13,294,903.50	
	200	Employee Benefits	$ 5,797,563.12	
	300	Purchased Services	$ 222,086.00	
	400	Supplies and Materials	$ 386,576.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 31,196.00	
251		**Student Transportation (Federal/ District Mandated)**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ 102,100.00	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
			$ -	
252		**Fiscal Services:**		
	100	Salaries	$ 1,200,020.00	
	200	Employee Benefits	$ 502,811.74	
	300	Purchased Services	$ 490,000.00	
	400	Supplies and Materials	$ 30,000.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 300.00	
253		**Facilities Acquisitiona and Construction**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
254		**Operations and Maintenance**		
	100	Salaries	$ 11,382,005.00	
	200	Employee Benefits	$ 5,521,356.86	
	300	Purchased Services	$ 3,126,019.00	
	400	Supplies and Materials	$ 4,991,282.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 2,000.00	
255		**Student Transportation (State Mandated)**		
	100	Salaries	$ 6,367,216.00	
	200	Employee Benefits	$ 3,176,385.95	
	300	Purchased Services	$ 92,000.00	
	400	Supplies and Materials	$ 38,500.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
256		**Food Services**		
	100	Salaries	$ -	
	200	Employee Benefits	$ 88,680.35	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	

GENERAL FUND REVENUE			Budget	Subtotal by Funding Source
257		**Internal Services**		
	100	Salaries	$ 168,178.00	
	200	Employee Benefits	$ 67,983.75	
	300	Purchased Services	$ 682,255.00	
	400	Supplies and Materials	$ 20,900.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 4,500.00	
258		**Security**		
	100	Salaries	$ 644,038.00	
	200	Employee Benefits	$ 300,988.36	
	300	Purchased Services	$ 1,584,039.00	
	400	Supplies and Materials	$ 139,000.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 3,500.00	
259		**Internal Auditing Services**		
	100	Salaries	$ 99,431.00	
	200	Employee Benefits	$ 43,693.68	
	300	Purchased Services	$ 500.00	
	400	Supplies and Materials	$ 1,000.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
262		**Planning**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ 65,000.00	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ 500.00	
	600	Other Objects	$ -	
263		**Information Services**		
	100	Salaries	$ 483,913.00	
	200	Employee Benefits	$ 199,983.81	
	300	Purchased Services	$ 96,750.00	
	400	Supplies and Materials	$ 4,500.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 1,000.00	
264		**Staff Services**		
	100	Salaries	$ 1,275,223.00	
	200	Employee Benefits	$ 1,646,356.18	
	300	Purchased Services	$ 3,785,579.00	
	400	Supplies and Materials	$ 62,000.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 2,700.00	
265		**Subawards in Excess of $25,000**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
266		**Technology and Data Processing**		
	100	Salaries	$ 2,418,943.50	
	200	Employee Benefits	$ 1,118,978.40	
	300	Purchased Services	$ 868,025.00	
	400	Supplies and Materials	$ 97,500.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 1,500.00	
267		**Participant Support Cost**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
271		**Pupil Service Activities**		
	100	Salaries	$ 2,669,142.48	
	200	Employee Benefits	$ 992,225.32	
	300	Purchased Services	$ 169,195.00	
	400	Supplies and Materials	$ 335,022.00	
	500	Capital Outlay	$ -	
	600	Other Objects	$ 363,195.00	
			$ -	

GENERAL FUND REVENUE			Budget	Subtotal by Funding Source
272		**Enterprise Activities**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
273		**Trust and Agency Activities**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
		Total Support Services		$ 111,862,390.98
320		**Community Recreation Services**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
330		**Civic Services**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
340		**Public Library Services**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
350		**Custody and Care of Children**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
360		**Welfare Services**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
370		**Nonpublic School Services**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
390		**Other Community Services**		
	100	Salaries	$ -	
	200	Employee Benefits	$ -	
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
		Total - Community Services		$ -

GENERAL FUND REVENUE			Budget	Subtotal by Funding Source
400		**Intergovernmental Expenditures/ Transfers**		
	700	Fund Transfers	$ 1,091,716.00	
		Total Intergovernmental Expenditures/ Transfers		$ 1,091,716.00
500		**Debt Service:**		
	300	Purchased Services	$ -	
	400	Supplies and Materials	$ -	
	500	Capital Outlay	$ -	
	600	Other Objects	$ -	
		Total - Debt Service		$ -
TOTAL GENERAL FUND EXPENDITURES			**$ 240,200,080.00**	**$ 240,200,080.00**

Position Description	Average Salary
Superintendents	$ 221,017.00
Supervisors	$ 110,979.79
Administrators	$ 146,803.15
Principals	$ 105,857.95
Consultants	$ -
Counselors	$ 82,401.56
Teachers	$ 71,731.38

The itemized list of average salaries paid to superintendents, supervisors, administrators, principals, consultants, counselors and teachers employed by the district should be calculated for these position descriptions ***paid from all funding sources*** . A general description of the position category is provided below. If your LEA has a position that is not included in the general description that you feel may fit into one of the categories, use your discretion of where to include the salary.

Superintendents
Includes the superintendent, deputy superintendents, associate superintends, or assistant superintendents involved in the direction and management of all affairs of the school district.

Supervisors
Supervisors report to an administrator other than the superintendent and are heads of units. Examples of supervisors might be maintenance supervisors, food service directors, or transportation supervisors

Administrators
Administrators are a head of organizational unit reporting directly to the district superintendent. Examples of employees that could be charged here include the Chief Financial Officer, Chief Human Resources Officer, and Chief Audit Director.

Principals

Principals are those with overall administrative responsibility for a single school or a group of schools. Included are principals and assistant principals involved in the supervision of all operations of the school.

Consultants
Consultants are generally paid as a purchased service and do not have a salary associated with them

Counselors
Counselors are those who assess and improve the well-being of students and supplement the teaching process.

Teachers
Teachers are those involved directly with the teaching of students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, computer, the Internet, multimedia, telephone, and correspondence that is delivered inside or outside the classroom or in other teacher-student settings.