



FY 2024 Superintendent's Proposed Budget

January 24, 2023



Together, we prepare our students for their future.



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Note: Slight variations can occur in charts due to rounding and decimal places.

Acknowledgements

The Spotsylvania County Public Schools Budget Office extends its sincere appreciation to all those whose efforts contributed to the successful completion of this first phase of the FY 2024 budget process and the production of the Superintendent's Proposed Annual Financial Plan and Capital Improvement Plan. Staff from the school division and the county government worked collaboratively giving countless hours and effort to assist us in presenting this comprehensive document. We are further grateful to the School Board and staff, advisory groups, and citizens of Spotsylvania County for the valuable assistance they will provide throughout the remainder of this process that will culminate in the adoption of the annual operating and capital budgets for FY 2024.

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

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

Budget Document Recognitions



This Meritorious Budget Award is presented to

SPOTSYLVANIA COUNTY PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2022-2023.

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



A handwritten signature in black ink, appearing to read 'Will Sutter'.

William A. Sutter
President

A handwritten signature in black ink, appearing to read 'David J. Lewis'.

David J. Lewis
Executive Director

Guide for Document Use

An effective budget document presents a clear, logical, and comprehensive representation of facts and data related to the adopted budget for the coming fiscal year. This format of this document is intended to present these facts and data in an easy to understand and transparent manner, reflecting how revenue for local public education is generated and allocated. It also presents historical data that will help the reader understand the context around budget decisions made for FY 2024 and beyond. The following information is organized into four major sections: 1) the executive summary, 2) the proposed budget presentation, 3) the financial section, and 4) the informational section. These sections are listed and defined below.

1. The **Executive Summary Section** is intended to be a stand-alone “liftable” component as required by ASBO. As such, this section presents a comprehensive summarized picture of Spotsylvania County Public Schools and its budget. The information provided here appears in the other three major sections together with other valuable information intended to provide the reader further context.
2. The **FY 2024 Superintendent's Proposed Budget presentation** to the School Board on January 24, 2023.
3. The **Financial Section** includes summary and detailed budget data for all school division funds combined. This section is further subdivided into each of the funds including: Fund 1000 - the Commonwealth Governor's School, Fund 2000 - the Rappahannock Regional Detention Center, Fund 3000 - Food Service, Fund 4000- Regional Adult Education, and Fund 5000 – Operating, Fund 6000 – Capital Projects (CIP), and Fund 7000 - Fleet Service (an internal service fund). Included with debt service data are bond amortization schedules for all current indebtedness. The Capital Projects Fund section includes a summary of the Capital Improvement Plan (CIP), which is the school division's five-year long-range plan for capital projects for 2024-2028.
4. The **Informational Section** includes relevant information to provide the reader a broader picture of Spotsylvania County Public Schools including, but not limited to, cost per pupil, student enrollment trends, performance measures, draft CIP plan, school-based allocation methodology, etc.



Executive Summary

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



Organizational Component

Spotsylvania County



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

With over 400 square miles of natural beauty and unique attractions, Spotsylvania County is an inspiring destination that stirs visitors to explore what it offers for adventure, sightseeing and recreation. Spotsylvania County blends beautiful rural landscapes with an energetic, growing community. It is one of Virginia's fastest-growing counties, largely because of its desirable location along Interstate 95, midway between metropolitan Washington, D.C., and Richmond. The 2021 U.S. Census figures indicate an estimated County population of 143,700.



This convenient location, together with the high quality of life and business-friendly climate, make Spotsylvania County attractive to new and expanding organizations of all types.

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

Source: Spotsylvania County Website <https://www.spotsylvania.va.us/>

Source: [United State Census Bureau-Spotsylvania County Virginia](#)



SCPS serves more than 24,200 students from preschool to grade 12 and is comprised of 32 schools and centers: 17 elementary schools, 7 middle schools, 5 high schools, a career & technical center, and two alternative learning centers.

[illegible]

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



Virginia Public Schools Regions

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

Virginia Public Schools Regions

Region 1 – Central Virginia

Region 2 – Tidewater

Region 3 – Northern Neck

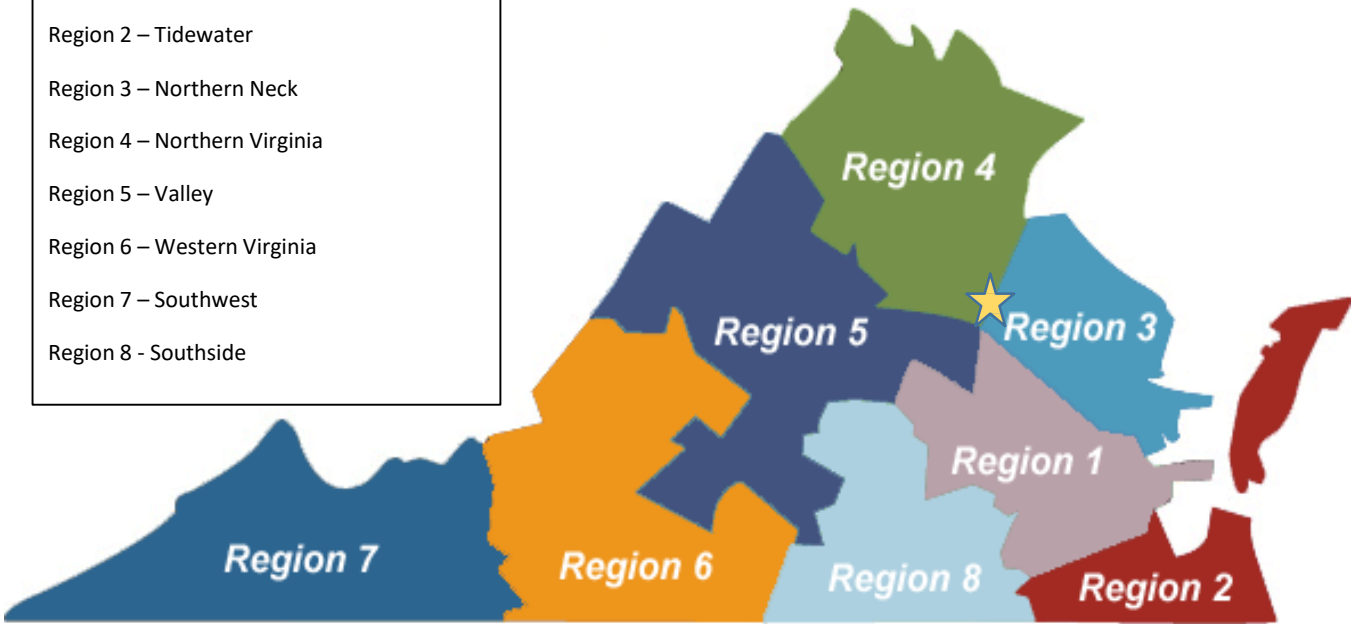
Region 4 – Northern Virginia

Region 5 – Valley

Region 6 – Western Virginia

Region 7 – Southwest

Region 8 - Southside



Spotsylvania County School Board

Lee Hill District

Mrs. Lisa A. Phelps,
Chair



Berkeley District

Mrs. April Gillespie,
Vice Chair



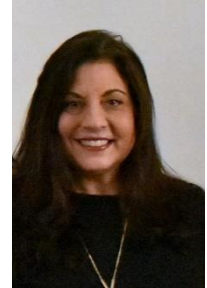
Battlefield District

Ms. Nicole Cole



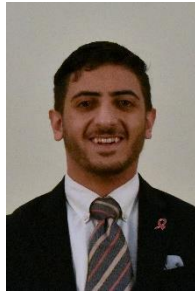
Chancellor District

Ms. Dawn Shelley



Courtland District

Mr. Rabih Abuismail



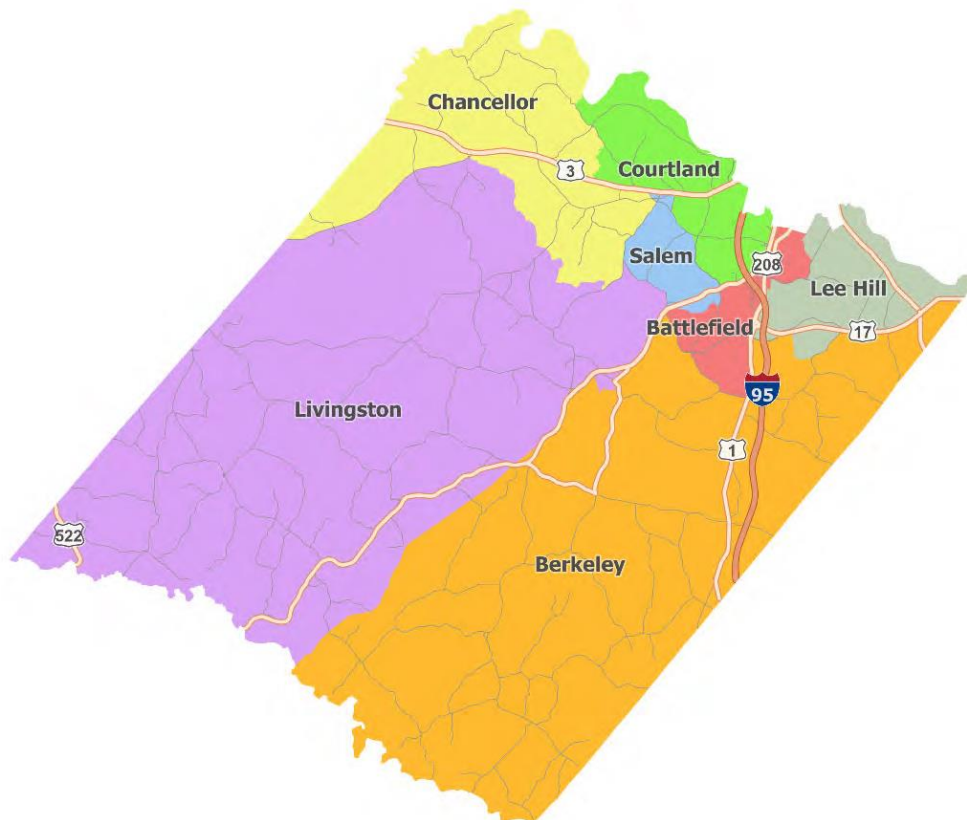
Livingston District

Mr. Kirk Twigg



Salem District

Dr. Lorita C. Daniels



VOTING DISTRICTS AND SCHOOL LOCATIONS



SPOTSYLVANIA
COUNTY PUBLIC SCHOOLS

ELEMENTARY

- 1 Battlefield
- 2 Berkeley
- 3 Brock Road
- 4 Cedar Forest
- 5 Chancellor
- 6 Courthouse Road
- 7 Courtland
- 8 Harrison Road
- 9 Lee Hill
- 10 Livingston
- 11 Parkside
- 12 Riverview
- 13 Salem
- 14 Smith Station
- 15 Spotswood
- 16 Spotsylvania
- 17 Wilderness

MIDDLE

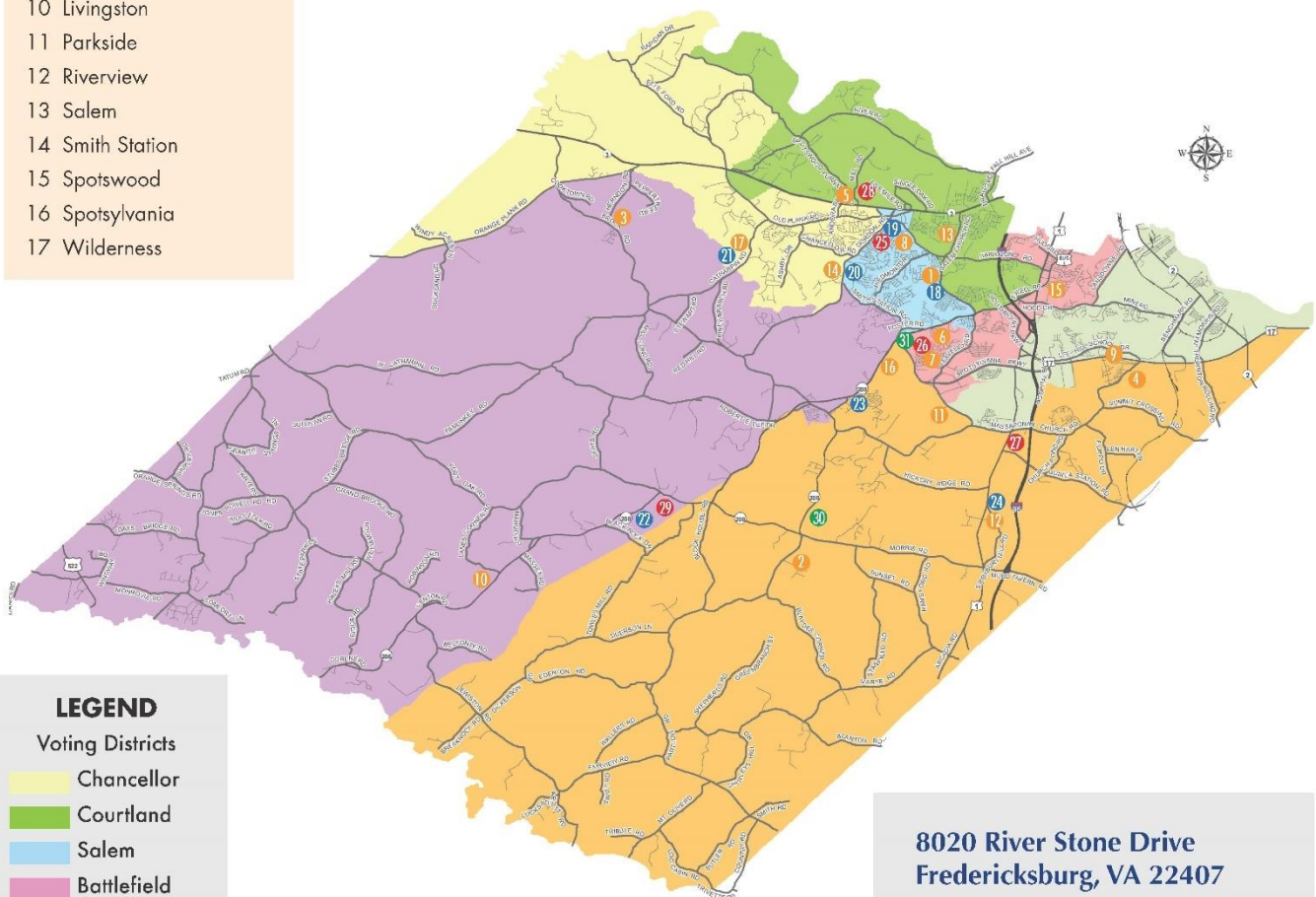
- 18 Battlefield
- 19 Chancellor
- 20 Freedom
- 21 Ni River
- 22 Post Oak
- 23 Spotsylvania
- 24 Thornburg

HIGH

- 25 Chancellor
- 26 Courtland
- 27 Massaponax
- 28 Riverbend
- 29 Spotsylvania

CENTERS

- 30 JJWCC
- 31 CAREER AND TECH



LEGEND

Voting Districts

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

8020 River Stone Drive
Fredericksburg, VA 22407

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www.spotsylvania.k12.va.us

School Board Governance Policy

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

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

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

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

School Board Meeting Information

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

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

Spotsylvania County Public Schools Snapshot

DIVISION SNAPSHOT

Together, we prepare our students for their future.

SUCCESSES

On-time
Graduation

90.5%

Advanced
Studies
Diplomas Earned

51.6%

Graduates
Pursuing Higher
Education

69%

- 1 National Blue Ribbon Award School
- 3 Purple Star Schools
- 100% Full Accreditation Status
- 100% of High Schools met the Graduation Completion Index (CGI) of 87 points for the state
- 1,003 Career & Technical Education Completers

SPECIAL PROGRAMS

- ✓ Pre-school
- ✓ JROTC
- ✓ Courthouse Academy
- ✓ READY-S.E.T.-GO/WBL
- ✓ Special Education - Gateway
- ✓ Future Educators Academy
- ✓ 23 Advanced Placement Courses
- ✓ 30 International Baccalaureate Courses
- ✓ 9 Dual Enrollment Courses
- ✓ Advanced Placement Capstone
- ✓ Commonwealth Governor's School

STAFF

1,684 Teachers
117 Administrative Staff*
947 Support Staff
12 Average Years' Experience (Teachers)
57% of Teaching Staff with Advanced Degrees
19 National Board Certified Teachers
Live in Spotsylvania County: 71% of Teachers,
80% of Support Staff, 68% of Building Admin,
55% of Central Office Admin

*Includes Interns and Activities Directors

OPERATIONS/FACILITIES

17 Elementary Schools (PreK-5)
7 Middle Schools
5 High Schools (9-12)
1 Career & Technical Center
2 Alternative Learning Centers

500,000+ meals served per month
Buses travel 27,243 miles per day

ENROLLMENT & CLASS SIZE

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

K-2
22:1

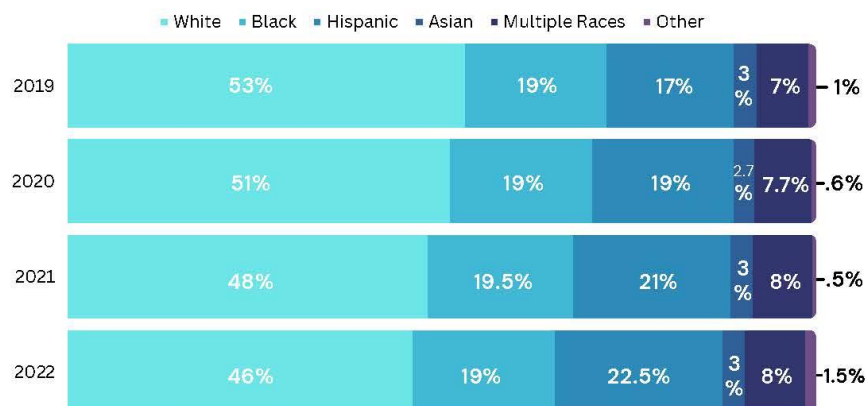
3-5
25:1

6-8
23:1

9-12
23:1

*Grades 6-8 and 9-12 are based on core classes. Numbers current as of September 30, 2022

STUDENT DEMOGRAPHICS



15%
Special
Education

10%
Gifted
Education

11%
English
Language Learners

48%
Enrolled in Free &
Reduced Lunch Program

Spotsylvania County Public Schools

Numbers current as of October 31, 2022

Spotsylvania County Public Schools Mission, Vision, Core Values

Mission

Together, we prepare our students for their future.

Vision

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

Core Values

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

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

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

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

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

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

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



Strategic Plan

ENGAGE 2025: Innovative Pathways to the Future



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



OUR MISSION

Together, We Prepare our Students for their Future.

OUR VISION

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

OUR CORE VALUES

QUALITY

- *We pursue the highest standards of service delivery through collaborative and innovative practices.*

EQUITY

- *We provide resources and learning opportunities that meet the unique needs of each student.*

INNOVATION

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

INCLUSIVITY

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

COLLABORATION

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

CITIZENSHIP

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

STEWARDSHIP

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

OUR GOALS

1. STUDENT LEARNING

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

OBJECTIVES:

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

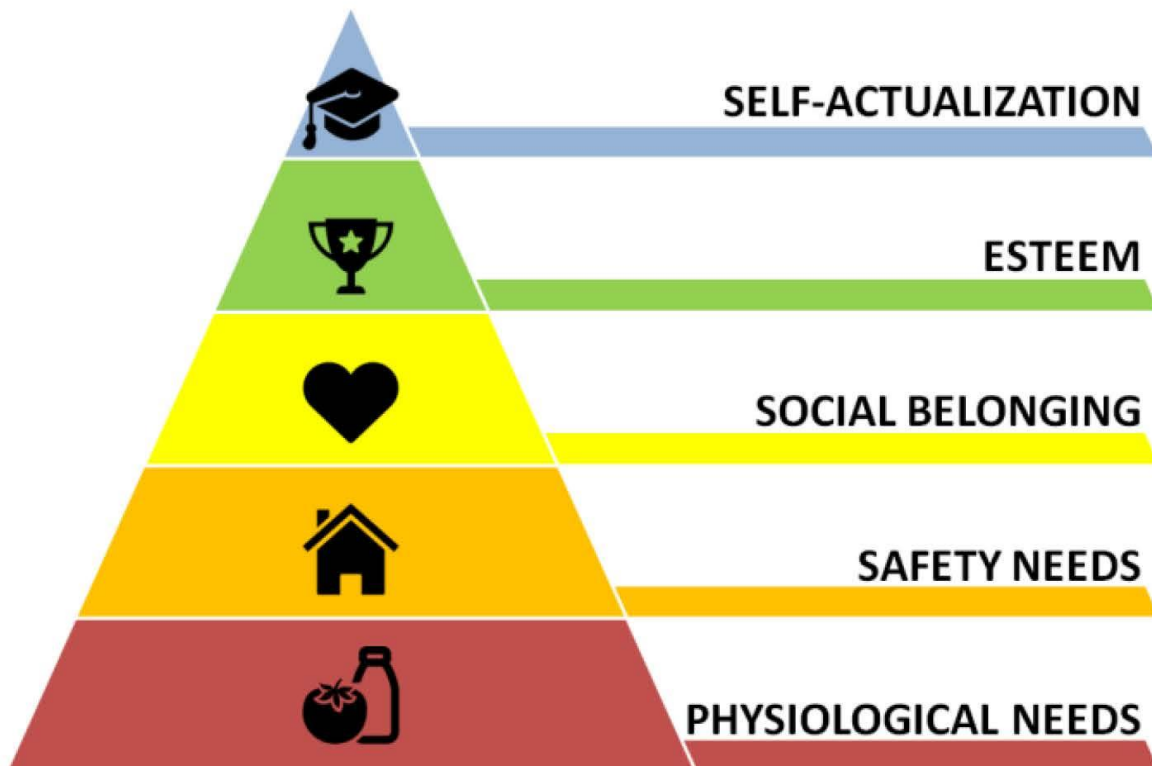


2. STUDENT & STAFF WELL-BEING

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

OBJECTIVES:

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



3. PROFESSIONAL GROWTH & ORGANIZATIONAL RESOURCES

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

OBJECTIVES:

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

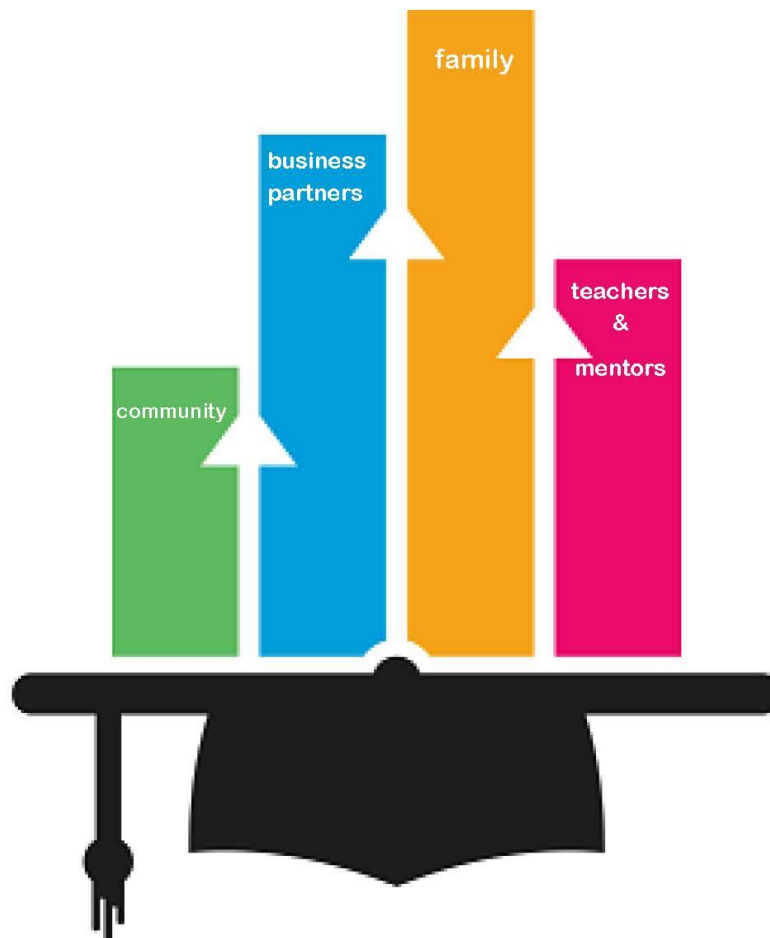


4. COMMUNITY ENGAGEMENT

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

OBJECTIVES:

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





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

State Code Requirements for K-12 Education Finance

A. The Annual Budget Process

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

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

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

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

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

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

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

B. Fiduciary Responsibility

- § 22.1-90. Annual report of expenditures.

Every school board shall submit at least once each year to the governing body or bodies appropriating funds to the school board a report of all its expenditures. Such report shall also be made available to the public either on the official school division website, if any, or in hard copy at the central school division office, on a template prescribed by the Board of Education.

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

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

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

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

Budget Calendar

Spotsylvania County Public Schools				
Critical Budget Dates FY 2024				
October 2022 - June 2023				
<i>All meetings are held in the School Board Meeting Room in the Administrative Services Building, 8020 River Stone Drive, Fredericksburg, Virginia unless otherwise noted.</i>				
<i>School Board members are encouraged to attend meetings highlighted in blue</i>				
Approved: October 10, 2022				
OCTOBER 2022 Meetings				
10/10/2022	Monday	5:30 p.m.	School Board Meeting	Approval of FY 2024 Budget Calendar
NOVEMBER 2022 Meetings				
11/7/2022	Monday	5:30 p.m.	School Board Meeting	Pre-Budget Work Session on FY 2024 Budget
11/14/2022	Monday	5:30 p.m.	School Board Meeting	Regular Meeting - Presentation of draft FY 2024-2028 Capital Improvement Plan
11/17/2022	Thursday	4:30 p.m.	Board of Supervisors Meeting	Budget Work Session - CIP
DECEMBER 2022 Meetings				
12/12/2022	Monday	5:30 p.m.	School Board Meeting	Regular Meeting
JANUARY 2023 Meetings				
1/9/2023	Monday	5:30 p.m.	School Board Meeting	Regular Meeting - Board Reorganization Meeting/Selection of Chair and Vice Chair
1/24/2023	Tuesday	6:30 p.m.	Special School Board Meeting	Superintendent Presents Recommended (Proposed) FY 2024 Budget and FY 2024-2028 CIP to School Board
1/30/2023	Monday	5:30 p.m.	School Board Meeting	Budget Work Session
FEBRUARY 2023 Meetings				
2/6/2023	Monday	5:30 p.m.	School Board Meeting	Budget Work Session, Public Hearing on the FY 2024 Budget
2/13/2023	Monday	5:30 p.m.	School Board Meeting	Regular Meeting - School Board Approves FY 2024 Budget
2/14/2023	Tuesday	6:00 p.m.	Board of Supervisors Meeting	County Administrator Presents Recommended FY 2024 Budget and CIP to Board of Supervisors, Holbert Building
2/28/2023	Tuesday	6:00 p.m.	Board of Supervisors Meeting	Budget Work Session, School Board Presents FY 2024 Budget, Holbert Building
MARCH 2023 Meetings				
3/6/2023	Monday	5:30 p.m.	School Board Meeting	Regular Meeting
3/14/2023	Tuesday	5:30 p.m.	Board of Supervisors Meeting	Budget Work Session - tax rate advertisement decision
3/20/2023	Monday	5:30 p.m.	School Board Meeting	Budget Work Session
3/21/2023	Tuesday	6:00 p.m.	Board of Supervisors Meeting	Budget - CIP Work Session

3/28/2023	Tuesday	5:30 p.m.	Board of Supervisors Meeting	Budget - CIP Work Session (tentative)
3/30/2023	Thursday	6:30 p.m.	Board of Supervisors Meeting	Board of Supervisors Public Hearing on the FY 2024 County Budget, Tax Rate, and CIP at Courtland High School, 6701 Smith Station Road, Spotsylvania, Virginia
APRIL 2023 Meetings				
4/4/2023	Tuesday	5:30 p.m.	Board of Supervisors Meeting	Budget - CIP Work Session
4/6/2023	Thursday	6:00 p.m.	Board of Supervisors Meeting	Work Session - Budget/CIP Approval <i>Earliest date for legal adoption based on the March 30 public hearing</i>
4/10/2023	Monday	5:30 p.m.	School Board Meeting	Regular Meeting
4/11/2023	Tuesday	4:30 p.m.	Board of Supervisors Meeting	Board of Supervisors Adopts FY 2024 Budget, CIP, and Tax Rates, Holbert Building
4/24/2023	Monday	5:30 p.m.	School Board Meeting	Budget Work Session/Possible Adoption of FY 2024 Budget and FY 2024-2028 CIP
MAY 2023 Meetings				
5/8/2023	Monday	5:30 p.m.	School Board Meeting	Regular Meeting (latest possible budget adoption date to meet contract issuance by HR)
JUNE 2023 Meetings				
Publish Budget Book				
Note: The county Board of Supervisors dates are tentative and will be updated once the county adopts its FY 2024 budget calendar.				

Note:

Blue text indicates Board of Supervisors Meeting.

Black text indicates School Board Meeting.

Red text indicates change to original approved calendar.

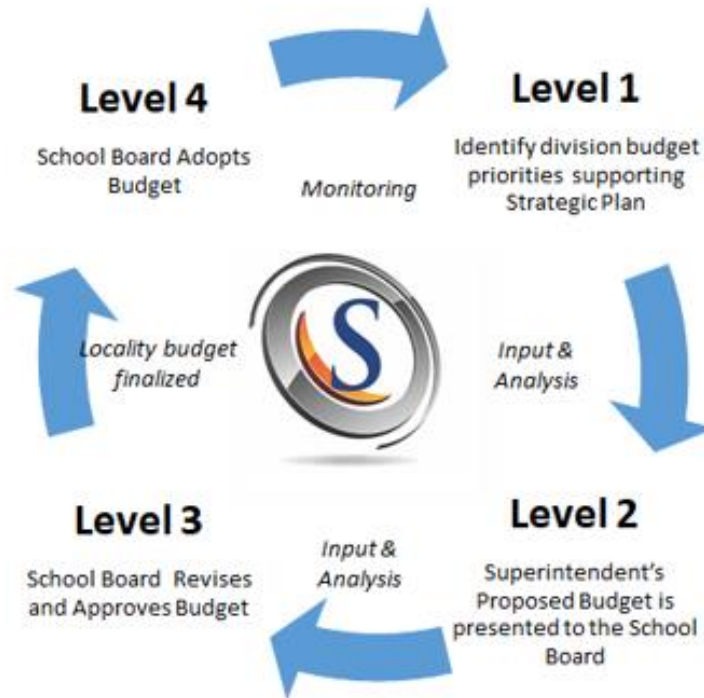
For more information, please visit the Budget Information posted on the Spotsylvania County Public Schools website and at the following link [SCPS Budget](#).

Budget Timeline

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

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

Budget Process Overview



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

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

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

Financial Component

Budget Overview

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

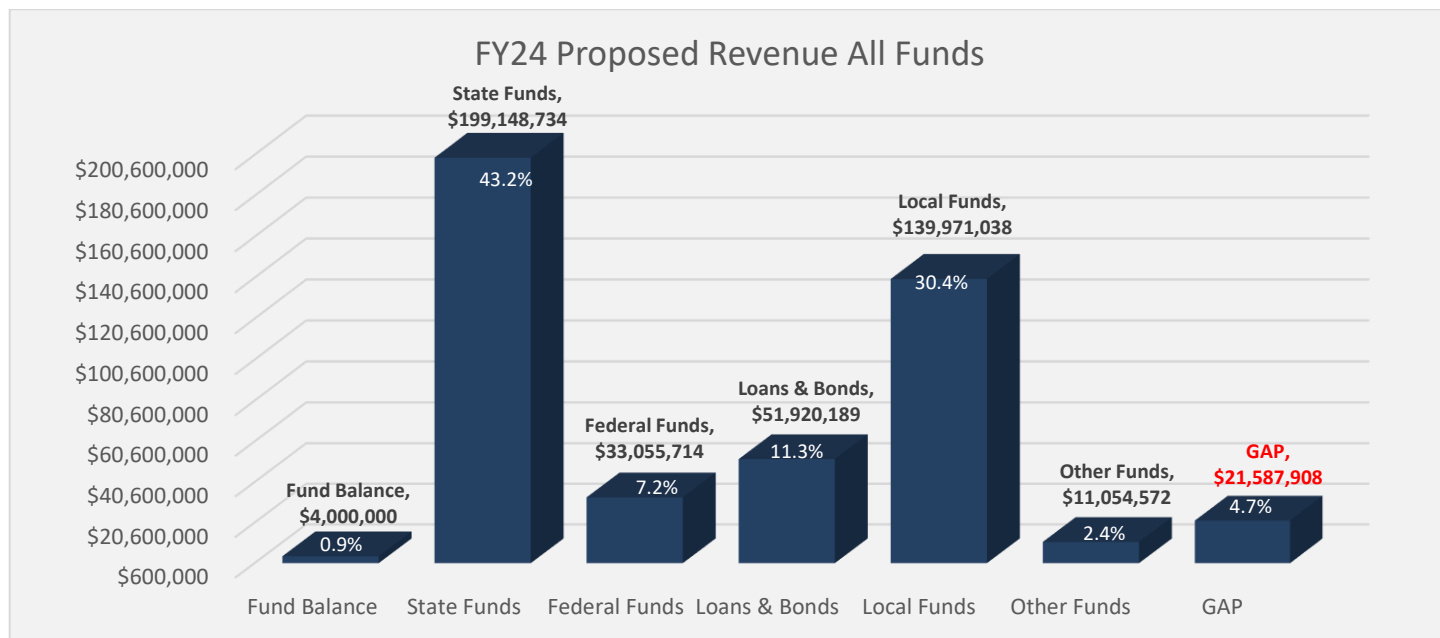
- Standards of Quality (SOQ) programs such as Basic Aid, Sales Tax, Special Ed, VRS, Textbooks, Remedial Summer school, English Learners
- Incentive programs such as Commonwealth Governor's School, Technology, Preschool, Compensation Supplements
- Categorical programs such as Adult Education, School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

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

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

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

In summary, the fiscal year 2024 Proposed Revenue Budget is as follows:



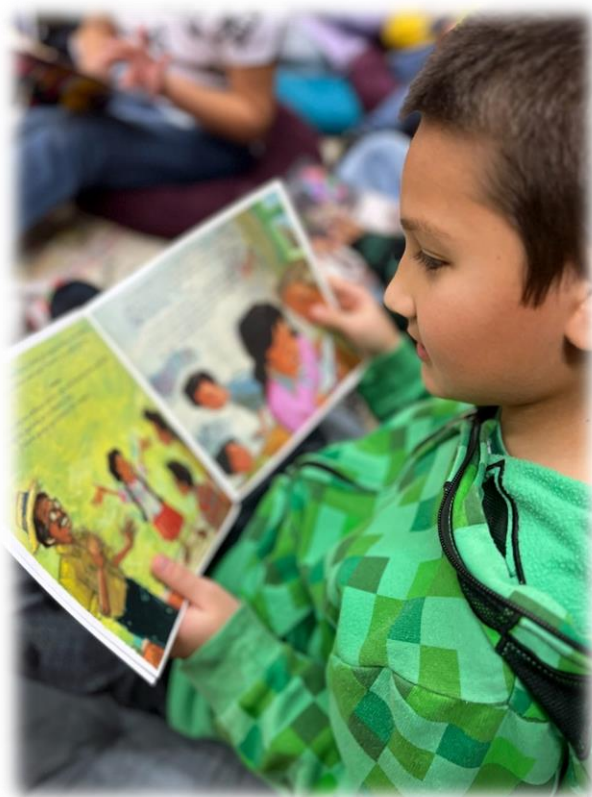
SCPS' Strategic Plan continues to serve as the blueprint, guide, and compass for continuous improvement and achievement. Each year we ensure budget goals and allocation of resources are aligned with the strategic goals of preparing all students to be college and career ready through a culture of collaboration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

These identified budget priorities align with the strategic plan:

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

The FY 2024 Proposed Budget was built with a focus on these priorities and, in summary, includes the following:

- Recognition of year over year salary savings that increased the capacity for additional needs in the budget.
- Critical operational adjustments that will permit SCPS to maintain the current level of service with respect to maintenance, utilities, safety and security, and transportation among others.
- Compensation adjustments to provide 5% (average) salary increases for all eligible employees and funding for a retention initiative, as well as a funding for a first step in modernizing the teachers' salary scales to improve competitiveness and relieve salary compression.
- Increases in stipend pay.
- Additional instructional and student support positions to respond to state and federal mandates and our changing demographics as well as funding to support required textbooks and other literacy materials.
- Increases in resource allocations for schools, including a 10% increase in per pupil amounts and a hold-harmless calculation for those schools that may lose enrollment from one year to the next.



Revenue Highlights

The FY 2024 Superintendent's Proposed Revenue Budget is \$460,738,200 or a 6.1% increase over the FY2023 Adopted Budget. However, less the Capital Improvement Plan (CIP) budget of \$51,920,200, the revenue budget is \$408,818,000 represents a net increase of \$13,191,900 or 3.4% over the fiscal 2023 Adopted Revenue Budget. The total revenue budget consists of seven revenue sources: State Sales Tax, Other State Revenue, Federal Revenue, Spotsylvania County Revenue, Other Local Revenue, Loans and Bonds Revenue and Fund Balance. The primary sources of revenue for SCPS are State and county funding.

State Revenues

The combined State Sales Tax and other State Funds is \$199,148,700, an increase of \$7,979,900 or 4.2% from FY 2023 to FY 2024. These revenues represent approximately 44.0% of the school division's FY 2024 revenues.

County Revenue

This budget includes County Funds of \$139,971,000, an increase of \$1,889,600 or 1.4%. Local revenues represent 30.7% of the SCPS FY 2024 revenues.

Federal Revenues

Federal funds total \$33,055,700, a decrease of \$27,111,000 or 45.1% from FY 2023 to FY 2024. Federal revenues represent 7.2% of total SCPS FY 2024 revenues.

Other Revenues

Other Revenues total \$11,054,600, a decrease of \$713,400 or 6.1%. This decrease is primarily due to the updating these revenue sources to more closely align with actual revenue received over time. Other revenues represent 2.4% of SCPS total budget for FY 2024. Also included in the category is an estimate of additional local need of \$21,587,900 or 4.7% of the total budget intended to balance the revenue budget to total expenditure needs included in this proposal.

Loans and Bonds Revenue (CIP)

Loans and bonds revenue total \$51,920,200, an increase of \$26,735,700 or 106.2% more than FY 2023. This increase is primarily associated with the 2021 Bond Referendum and voter approved capital improvement projects. CIP revenues are restricted and represents 11.4% of the SCPS total budget in FY 2024.

Fund Balance

For FY 2024, the budgeted Food Service Fund Balance is \$4,000,000, or a decrease of \$4M and contributes 1.0% to the overall budget.

Expenditure Highlights

The FY 2024 Superintendent's proposed expenditure budget is \$460,738,200.

Expenditure by Category

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

Instruction

The proposed Instruction expenditure budget is \$274,418,500 or 59.6% of the total budget. The net increase over the FY 2023 Adopted Budget is \$20,615,100 or 8.1%.

Administration/Attendance & Health

The proposed Administration/Attendance & Health expenditure budget is \$16,225,000 or 3.5% of the total budget which reflects a net increase of \$242,500 or 1.5%.

Transportation

The proposed Transportation expenditure budget by category is \$28,302,300 or 6.1% of the total budget, which includes an increase of \$2,386,800 or 9.2%.

Maintenance

The proposed Maintenance expenditure budget is \$30,397,100 or 6.6% of the total budget, which reflects a reduction of \$1,469,300 or 4.6%.

Capital Projects

The proposed Capital Projects budget is \$52,706,500 or 11.4% of the total budget, which is a \$13,963,100 increase or 36.0%. This increase is directly related to the 2021 approved Bond Referendum together with State and Federal funding for facility enhancements and improvements.

Technology

The proposed Technology expenditure budget is \$16,147,900, which is 3.5% of the total budget, reflecting an increase of \$930,200 or 6.1% above the FY2023 Adopted budget.

Debt Service

The proposed Budget for Debt Service is \$30,075,200 or 6.5% of the total budget, which is an increase of \$1,263,300 or 4.4%.

Food Service

The proposed Food Service expenditure budget is \$12,465,700, which is 2.7% of the total budget, or a decrease of \$11,563,000 or 48.1% below the FY2023 Adopted budget. This increase is due primarily to the end of the funding period for federal pandemic funding.

*Expenditures by Summary Object**Salaries/Wages*

The proposed salaries/wages expenditure budget is \$219,739,800, a net increase of \$18,232,700 or 9.1%. Additional positions to meet federal and state compliance requirements are a significant portion of this increase. This includes special education teachers and paraprofessionals (114 FTEs), specialized student support positions – primarily psychologists and social workers (12 FTEs), instructional support specialists (4 FTEs), elementary classroom paraprofessionals (23 FTEs), English as a Second Language teachers (6 FTEs) and CTE paraprofessionals (7 FTEs). The district also plans to add a number of positions for business, technology, and health and wellness needs (18.5 FTEs) to strengthen these important areas. Another significant portion of the increase is attributable to an average 5% salary increase for teachers and support staff as well as a state sponsored retention initiative. In the adopted FY 2023 budget, the School Board approved a plan to modernize salary scales including market analysis study – a plan to respond to that study is also included in the FY 2024 Proposed Budget. An increase for stipends of 5% is also planned.

Fiscal Year	FY20 Adopted	FY21 Adopted	FY22 Adopted	FY23 Adopted	FY24 Proposed
Salary Adjustments	<p>4% pay increase for Teachers & Support Staff</p> <p>3% pay increase for Administrators</p> <p>Evergreen market adjustments (Year 2 of 3)</p>	<p>None</p> <p>\$900 One-time bonus for all employees (approved during FY21 not as part of the adopted budget)</p>	<p>5.5% pay increase for Teachers & Support Staff</p> <p>5% pay increase for Administrators</p> <p>Bus Driver longevity pay increase</p> <p>Evergreen market adjustments (Year 3 of 3)</p> <p>Mandated minimum wage increases for Hourly Employees</p> <p>\$0.75 Hourly Employee increase for rates already above minimum wage</p> <p>Tiered Bonus based on eligibility ranging from \$250-\$1,000 (approved during FY22 not as part of the adopted budget)</p>	<p>5% pay increase for Teachers & Support Staff</p> <p>Plus, Teacher Pay Scale Modernization (All Teachers received a step and scale were modified to address distance between grades)</p> <p>5% pay increase for Administrators</p> <p>Mandated minimum wage increases plus for Hourly Employees whose rates are already above minimum wage a 5% increase</p>	<p>4% COLA increase + Step for Staff on Teacher Scales</p> <p>5% pay increase for Support Staff & Administrators</p> <p>5% pay increase for Stipends</p> <p>Retention initiative (one time) of \$500 full time contracted Staff and \$250 for non-contracted/hourly Employees</p>

Between FY 2008 and FY 2014 – at the height of the recession, 297 FTEs were eliminated. In the years that followed, the division began to slowly restore some of these positions. Approximately 110 net full-time equivalent (FTE) positions were eliminated through attrition. However, more than 50% of the positions were eliminated through a voluntary Early Retirement Incentive Program (ERIP) with the effective dates of June 30, 2009, June 30, 2010, June 30, 2011, and June 30, 2016. SCPS has continued to restore positions and add new positions to respond to state mandates. The FY 2024 Proposed Budget position increases are primarily in the area of instruction.

FY20 Adopted FTEs	FY21 Adopted FTEs	FY22 Adopted FTEs	FY23 Adopted FTEs	FY24 Proposed FTEs
3,246	3,240	3,284	3,484	3,673

Note: Midyear school board approved FTE changes would impact the following year's proposed FTE total.

Employee Benefits

The proposed benefits expenditure budget is \$91,034,800, which reflects an increase of \$9,231,800 or 11.3%. The net increase in VRS benefits is directly attributable to these factors: including salary adjustments, FTE additions, and the response to increases in health insurance rates. VRS benefit rates are expected to remain stable for FY 2024 as shown in the trend data table below:

Description	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Proposed
VRS/Retiree Health Credit Rate (Professional Group)	21.88%	22.83%	22.83%	22.83%	22.83%
	(16.88% Paid by employer, 5% paid by employee)	(16.62% Paid by employer, 6.21% paid by employee)	(16.62% Paid by employer, 6.21% paid by employee)	(16.62% Paid by employer, 6.21% paid by employee)	(16.62% Paid by employer, 6.21% paid by employee)
VRS Rate (Non- Professional Group)	11.30%	11.52%	11.52%	11.52%	11.52%
	(6.30% Paid by employer, 5% paid by employee)	(6.52% Paid by employer, 5% paid by employee)	(6.52% Paid by employer, 5% paid by employee)	(6.52% Paid by employer, 5% paid by employee)	(6.52% Paid by employer, 5% paid by employee)
Health Insurance Rate Increases*	No Increases	No Increases	No Increases	No Increases	5% Employer and 2% Employee Rate Increase
Group Life Insurance Rate Increases	1.31%	1.34%	1.34%	1.34%	1.34%
	(Paid by employer)	(Paid by employer)	(Paid by employer)	(Paid by employer)	(Paid by employer)

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

Overall, for the FY 2024 proposed Budget, salaries/wages and employee benefits comprise 67.45% or \$310,774,500 of the total budget.

Purchased Services

The Purchased Services expenditure budget is \$28,790,700, which reflects a decrease of \$11,889,000 or 29.2%. This object code primarily consists of services acquired from outside sources on a fee basis or fixed income contract basis. The FY 2024 decrease is directly attributable to the end of the funding period to pandemic funding.

Other Charges

The Other Charges expenditure budget is \$17,332,200, which reflects a decrease of \$1,242,300 or 6.7%. The FY 2024 decrease is directly attributable to the end of the funding period to pandemic funding.

Materials and Supplies

The Materials and Supplies expenditure budget is \$19,351,000, which reflects an increase of \$2,809,000 or 17.0%. This object code includes articles or commodities that are consumed or materially altered when used and minor equipment that is not capitalized, including any equipment costing less than \$5,000. Most of the increase in FY 2024 is related to additional textbooks and other literacy materials as well as an increase in the school allocation funding.

Capital Outlay

The Capital Outlay expenditure budget is \$1,708,000 which reflects a decrease of \$6,000,000 or 77.8%. This object code includes outlays that result in the acquisition of or additions to capitalized assets costing \$5,000 or more. This decrease is primarily due to one-time capital funding provided by the state in FY 2023.

Debt Service (Bonds)

The Debt Service budget of \$30,075,200 is an increase of \$1,263,300 or 4.38% above the FY 2023 Adopted budget. This net increase is due to new bond issuances for the FY 2024 CIP.

CIP

The CIP budget of \$52,706,500 represents an increase of \$13,963,100 or 36.04% increase over the FY 2023 adopted budget. This increase is a direct result of the voter-approved bond referendum in November 2021.

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

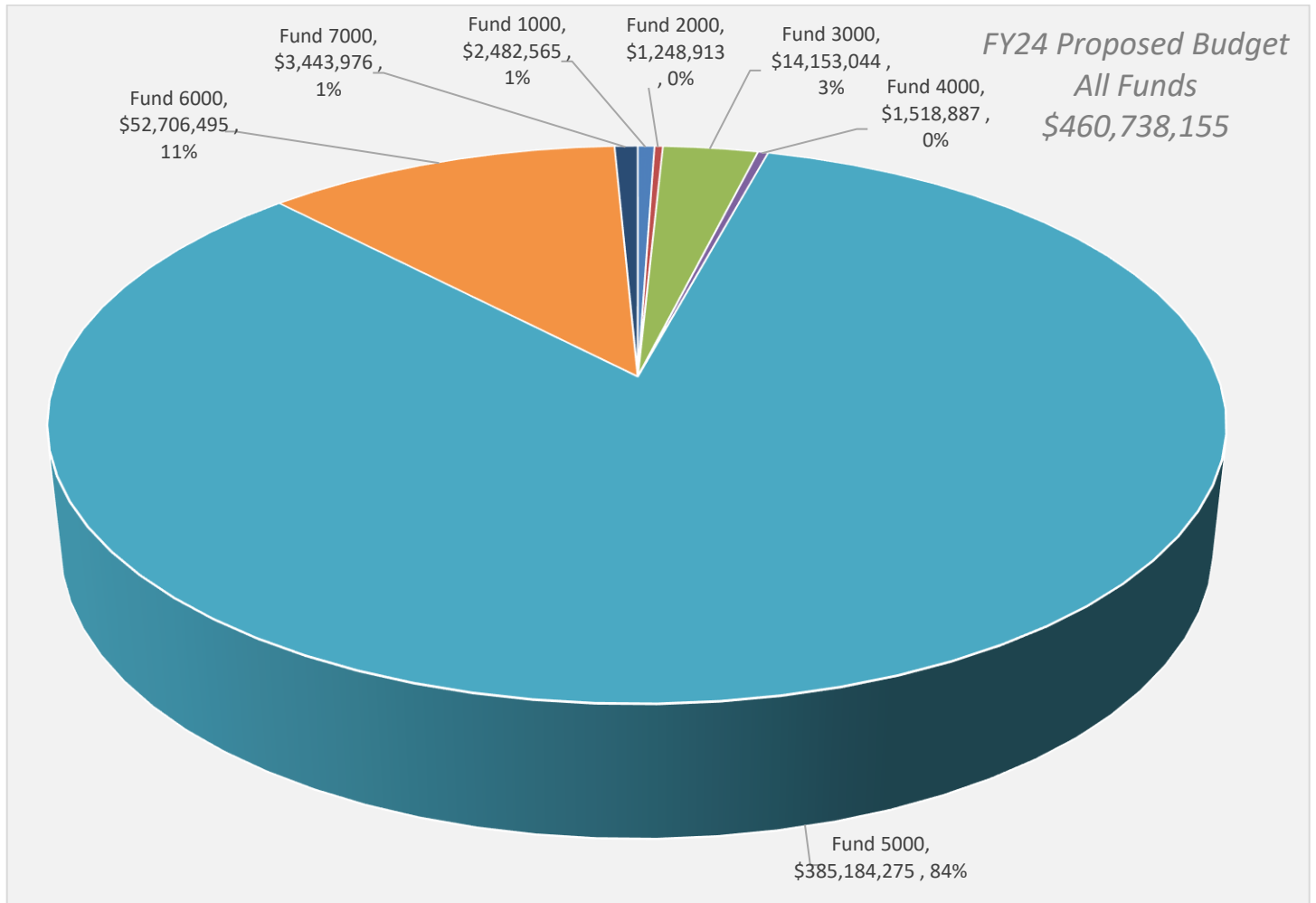
FY 2024 Summary of Proposed Budget

All Funds Revenue Budget Trends by Source

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
FUND BALANCE	\$0	\$0	\$0	\$8,000,000	\$4,000,000	(\$4,000,000)	-50.00%	0.88%
Subtotal	\$0.00	\$0	\$0	\$8,000,000	\$4,000,000	(\$4,000,000)	-50.00%	0.88%
STATE FUNDS	\$121,286,787	\$126,098,260	\$130,800,521	\$158,406,618	\$164,408,364	\$6,001,746	3.79%	36.00%
STATE SALES TAX	\$27,462,338	\$30,348,056	\$34,865,744	\$32,762,179	\$34,740,370	\$1,978,191	6.04%	7.61%
Subtotal	\$148,749,125	\$156,446,316	\$165,666,265	\$191,168,797	\$199,148,734	\$7,979,937	4.17%	43.60%
FEDERAL FUNDS	\$16,983,942	\$41,812,487	\$44,295,633	\$60,166,756	\$33,055,714	(\$27,111,042)	-45.06%	7.24%
GAP	\$0	\$0	\$0	\$0	\$21,587,908	\$21,587,908	100.00%	4.73%
LOANS & BONDS	\$29,415,640	\$13,107,503	\$18,325,052	\$25,184,535	\$51,920,189	\$26,735,654	106.16%	11.37%
LOCAL FUNDS	\$135,512,210	\$134,271,845	\$164,060,031	\$138,081,416	\$139,971,038	\$1,889,622	1.37%	30.65%
OTHER FUNDS	\$10,398,924	\$4,979,797	\$6,012,723	\$11,768,016	\$11,054,572	(\$713,444)	-6.06%	2.42%
Subtotal	\$192,310,715	\$194,171,633	\$232,693,438	\$235,200,723	\$257,589,421	\$22,388,698	7.56%	57.27%
Grand Total	\$341,059,840	\$350,617,948	\$398,359,703	\$434,369,520	\$460,738,155	\$26,368,635	6.07%	100.00%

All Funds Expenditure Budget Trends by Fund

Fund	Fund	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
1000	GOVERNOR'S SCHOOL	\$2,154,345	\$2,097,101	\$2,259,676	\$2,329,095	\$2,482,565	\$153,470	6.59%	0.54%
2000	DETENTION CENTER	\$1,060,956	\$1,018,823	\$916,678	\$1,120,313	\$1,248,913	\$128,600	11.48%	0.27%
3000	FOOD SERVICE	\$10,730,055	\$24,020,573	\$21,034,560	\$31,713,924	\$14,153,044	(\$17,560,880)	-55.37%	3.07%
4000	REGIONAL ADULT ED	\$717,340	\$788,376	\$848,349	\$869,083	\$1,518,887	\$649,804	74.77%	0.33%
5000	OPERATING FUND	\$294,635,400	\$307,376,747	\$352,209,300	\$356,432,696	\$385,184,275	\$28,751,579	8.07%	83.60%
6000	CAPITAL PROJECTS	\$29,415,640	\$13,107,503	\$18,325,052	\$38,743,386	\$52,706,495	\$13,963,109	36.04%	11.44%
7000	FLEET SERVICE	\$2,346,105	\$2,208,825	\$2,766,089	\$3,161,023	\$3,443,976	\$282,953	8.95%	0.75%
	Grand Total	\$341,059,840	\$350,617,948	\$398,359,703	\$434,369,520	\$460,738,155	\$26,368,635	6.07%	100%



FY 2024 Proposed Budget Changes from Prior Year

FY 2024 SUPERINTENDENT'S PROPOSED BUDGET SUMMARY		
<i>(Displayed in Millions)</i>		
ALL FUNDS	Amount	FTE
FY2023 ADOPTED REVENUE	434.37	
REVENUE CHANGES (FROM FY2023 ADOPTED)		
State Revenue (Governor's Budget)	16.83	
Federal Revenue	(10.38)	
Local Transfer - Debt Service	1.25	
Local Transfer	(0.15)	
Other Revenues	0.54	
Food Service (Fund 3)	(17.56)	
Capital Projects (Fund 6)	13.96	
Fleet (Fund 7)	0.28	
TOTAL ADDITIONAL REVENUE	4.78	
Superintendent's Proposed Budget Unfunded Need (GAP)	21.59	
TOTAL PROPOSED FY 2024 REVENUE BUDGET	460.74	
FY2023 ADOPTED EXPENDITURES	434.37	3,484.0
EXPENDITURE CHANGES - Funds 1,2,4 and 5 (OVER FY 2023 ADOPTED)		
Critical Operational Adjustments		
Division-wide base budget changes	(2.43)	-
GPS Technology Coordinator	0.09	1.0
Utilities increase	3.55	-
Maintenance increase	1.55	-
CRG Mapping yearly subscription	0.02	-
Fleet Services increase	0.16	
Safety and Security initiatives	0.07	-
Subtotal	3.01	1.0
Compliance Adjustments		
Position Control Scrubbing: use previously adopted banked positions to meet critical instructional and support needs. (\$1.9 million transfer for 25.5 FTE)	-	-
Elementary Classroom Paras: Recommended Staffing Requirement to maintain current academic service levels	1.23	23.0

Description	Amount	FTE
Administrative Elem. Instructional Support Specialists: Recommended Staffing Requirement to maintain current academic service levels	0.36	4.0
Division-wide SPED Staffing Federal/State Staffing Requirements Request based on multi-year staffing plan over 3 years to reduce FY 2024 cost	0.71	8.0
SPED Low Incidence Teachers, Adaptive PE Teachers	1.69	19.0
SPED Paras (Linked to the additionally needed programs)	1.60	30
SPED Classroom Teachers (Gateway & CH Academy Program) <i>Critical Staffing Requirements</i>	0.18	2.0
Division-wide Specialized Student Support Positions (Psychologists, Social Workers, etc.) <i>Minimum SOQ Required</i>	0.36	4.0
SPED convert hourly paraeducator funding to full time contracted paraeducator positions	-	77.0
SPED - speech pathologists	0.89	10.0
Division-wide English Language Learners (ELL) Teachers <i>1000:20 Division SOQ</i>	0.53	6.0
Prevention, Intervention and Remediation <i>Supports Division SOQ</i>	0.03	0.5
IT Field Technology Positions: <i>Recommended Staffing to maintain current technology service levels</i>	0.09	1.0
Update AP Textbooks: <i>Recommended base adjustment to maintain learning requirement</i>	0.05	-
New literacy materials - Science of Reading Curriculum requirement	1.45	-
Middle School English and Science Curriculum Expired 7-year cyclical curriculum state standard	1.20	-
Increased School Allocation (per student based): including furniture replacement allocation, filter, and other needs (10%)	0.34	-
Central Training Budget for Professional Learning and Building Staff Capacity	0.01	-
Subtotal	10.72	184.5
Grants and Restricted Funds		
Federal and State Grants	(9.66)	(32.0)
Debt Service	1.25	
One - time Locally Funded Salary Study	(0.15)	
Regional Governor's School	0.14	
Detention Center (Fund 2)	0.07	-
Regional Adult Ed (Fund 4)	0.10	-
Subtotal	(8.25)	(32.0)

Description	Amount	FTE
Benefit Increases		
SCPS Health Care Fund Cost (Employer) ~ 5% Budget Increase – Employer Cost (Employees will see a 2% increase to Health Insurance Rates)	2.00	-
Subtotal	2.00	-
Workforce Investments		
Recommended 5% Average Increase	12.94	-
State Retention Initiative	2.25	-
DASS Non-Teacher Scale Scales, Reclass & Market Adjustment (Year 1 of 3)	0.65	-
DASS Teacher Steps & Market Adjustment (Year 1 of 3)	2.59	-
Stipends (5%)	0.47	-
Authorize restructuring, reclassification and reorganization of staff approved by the Superintendent	0.75	-
Subtotal	19.64	-
Instructional Improvement and Student Support		
Career and Technical Education Career Development Paras	0.37	7.0
Additional School Support Positions (Psychologists, Social Workers, etc.)	0.71	8.0
Secondary Counseling Specialist - this position will support SCTS in the first year. Proposing to backfill with counseling FTE in FY25	0.12	1.0
SPED Stipends for low incidence teachers	0.09	-
Subtotal	1.30	16.0
School Maintenance, Health, Safety/Security		
Health and Wellness Staffing Plan	0.34	5.0
Division Full-time Custodial FTE	0.27	5.0
School Board Operational Budget increase	0.01	-
Subtotal	0.61	10.0
Technology and Business Needs		
Business Systems Modernization: ERP Upgrade, Time & Attendance, Substitute & Absence Systems. Includes 3 Payroll Staff	0.27	3.0
Grant Writer & Assistant (mid-year hire)	0.12	2.0
Benefits ChatBot and Health Literacy Education Tools	0.28	-
Subtotal	0.66	5.0
TOTAL EXPENDITURE CHANGES (FUNDS 1,2,4 AND 5)	29.68	184.5
EXPENDITURE CHANGES (FUNDS 3,6 AND 7)	(3.31)	-
TOTAL EXPENDITURE CHANGES (OVER FY 2023 ADOPTED)	\$26.37	184.5
NET ADDITIONAL POSITIONS ADDED DURING FY 2023 (SB APPROVED)		4.3
TOTAL PROPOSED FY 2024 EXPENDITURE BUDGET	460.74	3672.8
UNFUNDED NEEDS – FY 2024 Superintendent's Proposed Budget GAP	\$21.59	

Capital Improvement Plan (CIP) Summary

The Capital Improvement Plan (CIP) is a capital budget and planning document prepared annually (concurrently with the development of the operating budget) for Spotsylvania County Public Schools. The CIP is developed as a budgeting document typically covering a five-year period (upcoming fiscal year + four successive years). As the CIP is reviewed and updated on an annual basis, long range plans are adjusted to reflect changes in county demographics, circumstances, priorities, and educational mandates. Student enrollment and county population trends influence project recommendations. Residential projects and their potential impact on school enrollment continue to be monitored; the school division collaborates with the county Planning Department in this effort. Potential educational programming changes may also influence revisions in future capital improvement plans.

The CIP provides a forecast by which capital maintenance, capital technology, and capital transportation projects required to support Spotsylvania County Public Schools are planned, financed, and constructed. As a planning tool, the CIP addresses needs for the improvement of the division's technology infrastructure, replacement of major equipment and vehicles, construction of new facilities as needed (including necessary land acquisition), as well as renovations and/or additions to existing school facilities. The capital projects included in the CIP are based on educational program requirements, School Board-approved educational policy standards, and the adequacy of existing facilities and equipment to accommodate present and proposed educational programs. Student enrollment and county population trends influence project recommendations.

The School Board has the sole responsibility for determining the expenditure of funds derived from the sale of school bonds. The Board of Supervisors may temporarily invest the funds until they are needed for school projects. Funds for capital improvements are kept separate from other operating funds. Capital improvement projects are funded by the following sources:

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

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

Five Year CIP Plan 2024 -2028 Projects by State Category

Category	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	5-Yr Plan Total	% of Budget
Capital Maintenance	42,725,348	23,644,209	23,053,723	5,382,251	20,026,857	114,832,388	70%
Capital Technology	6,040,320	4,012,738	3,825,681	7,640,853	6,060,000	27,579,592	17%
Capital Transportation	3,940,827	3,932,096	4,178,373	4,302,665	4,431,745	20,785,706	13%
Grand Total	52,706,495	31,589,043	31,057,777	17,325,769	30,518,602	163,197,686	100%

Key Factors Affecting Budget Development

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

Operating Budget (Funds 1000, 2000, 4000 and 5000)

- Revenue for the operating budget for FY 2024 is projected to increase 8.2% over the FY 2023 adopted budget, or \$29.7 million. State revenue will increase \$14.9 million (10.0%) in this second year of the biennium. State sales tax is expected to increase about \$2.0M or 6.4%. The county's general fund transfer is also expected to provide a net increase of \$1.1M for the increase in debt service. Federal revenue experiences by far the largest decrease by source below FY 2023 at \$10.4M or 27.9%. This is largely due to the inclusion of all remaining federal pandemic funding in the FY 2023 budget. While the deadline for expenditure of these funds didn't coincide with the end of FY 2023 in all cases, an appropriation for the full amount in that year provided flexibility to direct these funds to the most critical needs. The remaining increase of \$21,587,900 in anticipated revenue for the operating budget is directly related to a currently unfunded increase in local need (Gap). This revenue source is intended to balance the proposed revenue budget which will fully complement the proposed expenditure needs.
- The Composite Index determines a school division's ability to pay education costs fundamental to Virginia's Standards of Quality (SOQ). The Composite Index is calculated using these indicators of a locality's ability-to-pay: 1) true value of real property (weighted 50 percent), 2) adjusted gross income (weighted 40 percent), and 3) taxable retail sales (weighted 10 percent). Each locality's index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent. Spotsylvania County Public Schools' composite index has hovered between 36% and 37% for the past 4 biennia and has declined from .3722 for the 2020-2022 biennium to .3661 for the current biennium.
- Projected student membership drives most staffing and operating budgets for 32 schools as well as other instructional staffing. Membership is projected to be about 23,875 (excluding Pre-K) on September 30, 2023, that is, SCPS expects at most a minimal change in total enrollment from the current year. Even with little change in overall enrollment, changes in grade level enrollments can trigger the need for additional positions to maintain student/teacher ratios and other state and federal requirements. This budget has addressed that possibility with additional positions as shown in the next bullet. The average daily membership (ADM) projection for March 31, 2024, on which the state revenue estimate is based, is 23,600.
- Funding for the Standards of Quality requires in part certain types of positions with required student to staff ratios as a minimum for school divisions in Virginia. This budget ensures compliance with these requirements through the addition of special education teachers and paraprofessionals, which also ensures federal compliance (114), elementary paraeducators (23), elementary instructional support specialist (4), specialized student support positions (4), English Language Learner teaching positions (6), and other (1.5).
- FTEs to support division critical needs: additional student support positions (8), CTE paraeducators (7), business/technology/health & wellness (17).
- Continued full participation in the state's K-3 class size reduction incentive program is funded and staffed to meet the state requirements for FY 2024.
- Instruction continues to receive most of the funding in the operating budget at 70.3% with 7.7% to debt, 7.4% to operations and maintenance, 6.4% to transportation, 4.1% to administration, attendance and health and 4.1% to technology.
- The Virginia Retirement System professional rate remains unchanged for FY 2024 at 16.62%. The non-professional rate has also remained unchanged at 6.7%. Overall, VRS payments in FY 2024 will remain relatively stable, impacted only by increased salaries and additional positions.
- Significant contributions by the School Board for employee and retiree health insurance will continue into FY 2024. Premium rates are expected to rise and this proposed budget includes \$2.0 million to help mitigate this increase. Potential increases in claims above this amount will need be addressed in FY 2024 using the health reserve held by the county government specifically for schools' use or by other savings achieved during the budget year.

- Budgeted debt service, a significant portion of the adopted budget at 7.7% of the total, funds major renovations, major maintenance, technology replacements and additions/replacements for the bus fleet and will remain stable for FY 2024.

Other Funds (Funds 3000, 6000 and 7000)

- The capital projects fund includes an increase of \$14.0 million – a combination of state construction funds and bond proceeds for capital projects included in the first year of the CIP.
- The food services fund also reflects a sizable decrease in revenue of \$17.6M or a 55.4% decrease. This is directly related to the end of the federal pandemic funding programs.
- The Fleet Services fund reflects a minimal increase for FY 2024 of \$283,000 or 9.0% attributable to an increase in service rates due to parts/tires/equipment costs.



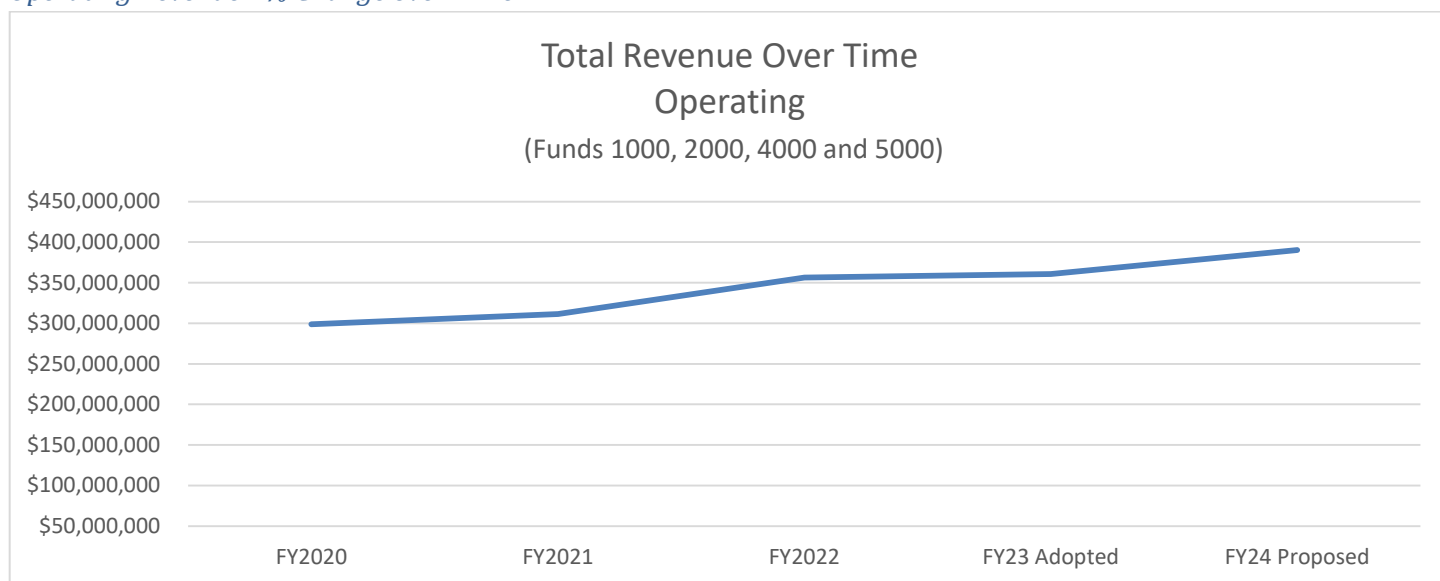
Significant Trends, Initiatives and Challenges

The continuing national staffing shortage, including teachers and other staff, requires our school division and community to recruit and retain a high-quality workforce. The Governor's budget amendments include funding for the state share of an average 5% compensation supplement for FY 2024 and a one-time retention initiative. The Superintendent has proposed a budget including these and other compensation increases offers competitive starting salaries, improving the pay compression issue, and maintaining market competitiveness, there are numerous trends and operational challenges we will continue to monitor during the budget season.

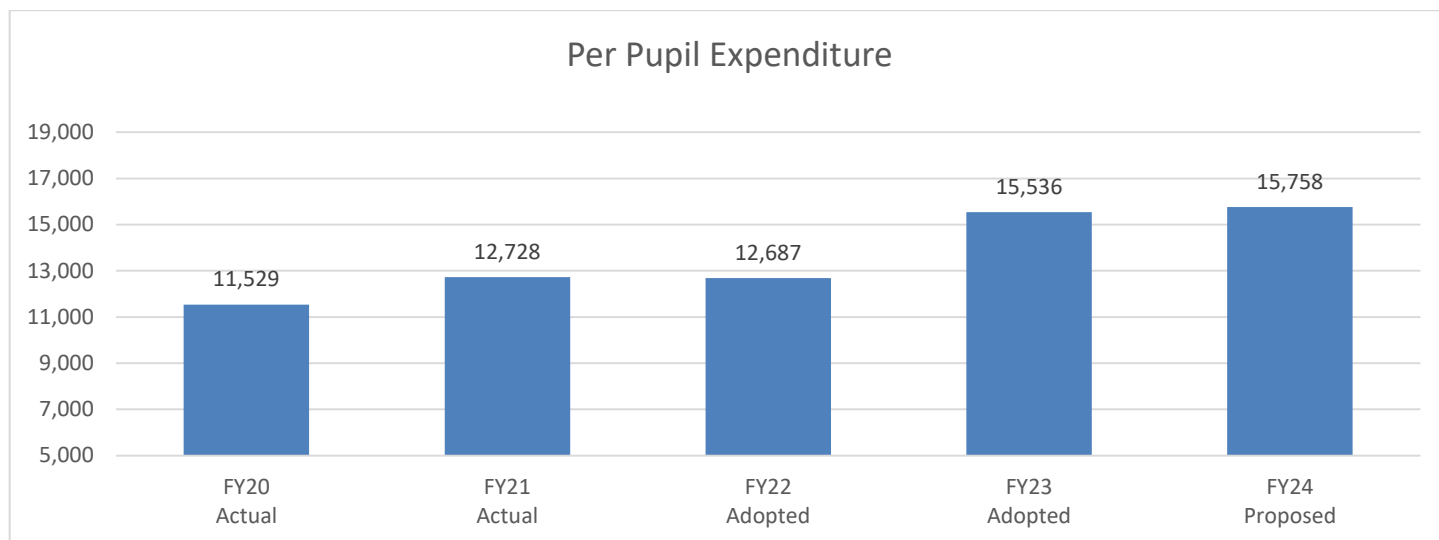
COVID-19 Response:

The COVID-19 response, including increased federal funding, during the height of the pandemic was intended to ensure safe and effective learning environments for our students. As discussed previously, significant federal grant funding has been received by the district in this regard and the School Board will continue to determine the best uses and allocate the remaining amount of these funds to meet the most critical needs. It is critical to note that this funding was not intended to be ongoing.

Operating Revenue - % Change over Time:



The school operating fund (Funds 1000, 2000, 4000, and 5000 combined) has increased 31% since FY 2020. This includes a significant increase from the federal government over the past four years, primarily federal pandemic funding, which allowed SCPS to add critical supports during the height of the pandemic. Local government revenue decreased from FY 2020 to FY 2022, included about \$6M in one-time funding for FY 2023. The net Local increase shown for FY 2024 is directly related to the increase in the debt service. Any ongoing expenses funded with one-time dollars will require SCPS to fund its share of the State Standards of Quality. This will exert further pressure on the school operating budget in future years. The state resources have continued to increase steadily, representing primarily the state share of the cost of the Standards of Quality and sales tax has increased about 27% over the period.

PER PUPIL EXPENDITURE TREND:

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

The per pupil expenditure has generally increased year over year. The period of FY 2022 – FY 2024 has seen larger increases due to federal pandemic funding. While the estimated per pupil expenditure for FY 2024 will be the highest since FY 2009 and SCPS is making some important gains in instructional spending to further its goals, Spotsylvania continues to rank just outside the bottom one-third of Virginia's school districts with regard to the amount spent per student (according to the most current data – FY 2021 Table 15 - from the Virginia Department of Education).

Employee Compensation (Salaries and Benefits):

Salary improvements continue to be a large part of a major effort to attract and retain quality employees in a variety of positions (both contracted and hourly) within Spotsylvania County Public Schools. Since FY 2019, the level of budget resources has been sufficient to offer 4% to 5.5% increases to teachers and support staff. For FY 2024, the School Board adopted several salary improvement plans. First, an average 5% increase for all eligible employees is planned and will meet the requirement from the state to receive its share of funding for SOQ positions. Second, this budget includes state funding to provide a retention initiative during the FY 2024 year. Third, the Board of Supervisors included, in its FY 2023 transfer to the school division, one-time funding to conduct a pay scale study and to subsequently modernize the salary scales (including addressing compression). This budget proposal includes the significant funding for the first year of three to address the results. Stipends will increase 5%.

During 2014, the County and Schools converted their health care benefit model to a joint self-insured model to address rising health care costs. Since that time – until the past several budget years, the adopted budget has included a projected percentage increase for healthcare rates. In the FY 2022 and FY 2023 adopted budgets, an increase in the healthcare budget to further address rising rates was not approved. While the overall budget has been able to cover claims in excess of the health care budget over the past two years, future budgets will need to address further cost increases in addition to replenishing the health reserve for unanticipated costs going forward. This budget includes \$2 million to help mitigate cost increases.

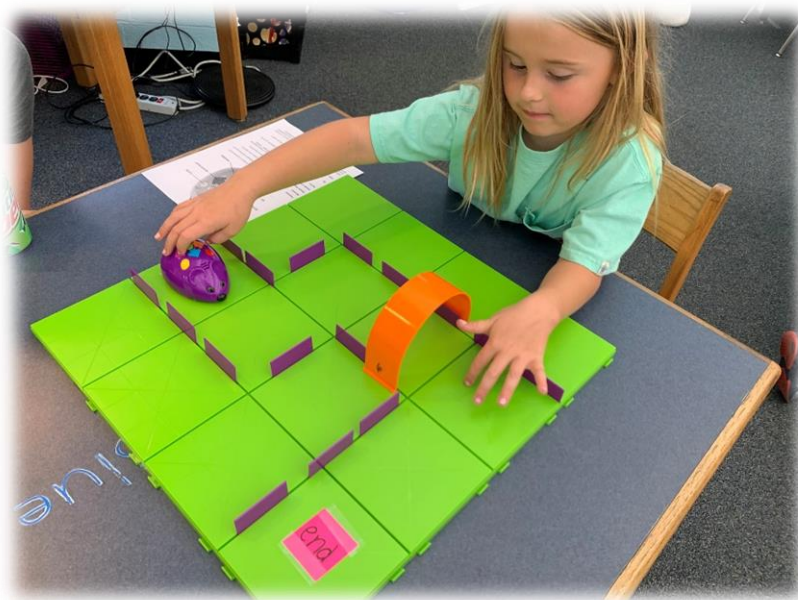
The rates for the Virginia retirement system payments for our employees will remain steady for FY 2024. The increases for VRS expenditures and FICA are a direct result of increased salaries, additional positions and a technical correction that assigns VRS benefits to vacant positions in the budget.

Capital Improvements and Major Maintenance:

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

Future Initiatives:

A multi-year plan is a tool that can provide ongoing projections beyond the annual budget and assist the School Board and the County Board of Supervisors in developing impactful budget plans based on the community's future funding priorities. The FY 2025-FY 2027 school division's three-year projection will be included in the adopted document for FY 2024 and will provide conservative estimates for ongoing costs such as continued response to state and federal mandates, continuing to operationalize current grant funded programs, increasing benefit costs and other costs such as utilities. In this three-year projection, revenues will most likely not be expected to keep pace with the projected baseline expenditures. There will need to be strategic conversations and planning to determine how the projected needs can be supported with projected revenue streams in future years. A plan developed through this process should be the topic for strategic discussions and analysis over time to determine adjustments to projected revenues and projected expenditures to continue to support a balanced budget during the annual budget development process.



Informational Component

Enrollment Trends and Forecast

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

Enrollment Long-Range Forecast Methodology

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

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

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

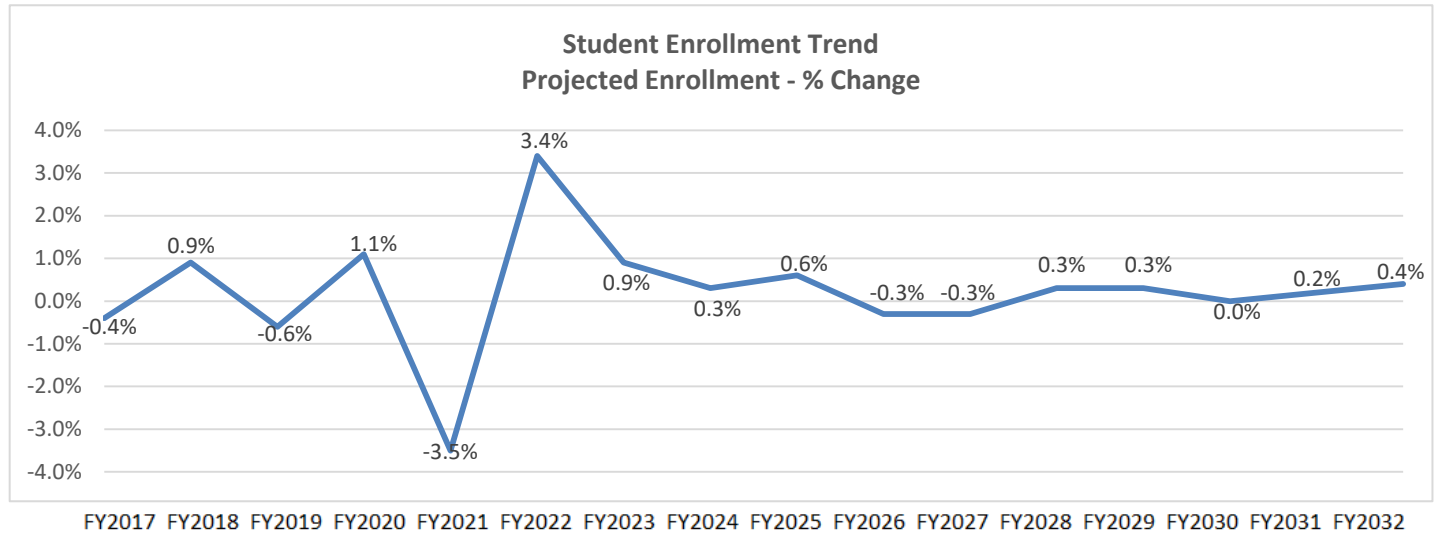
Source: Spotsylvania County Public Schools, VA, Demographic Study Report: November 2021, Cropper GIS/McKibben Demographics

Enrollment Projections:

From a historical perspective, student enrollment has not experienced significant changes year over year, ranging from 23,592 in FY 2017 to an estimate of 23,875 for FY 2024. As of the September 30 Fall VDOE Student data collection, SCPS enrollment was 24,216.

A demographic study completed during 2021 indicates that enrollment over the next ten years is anticipated to increase by less than 1%. Changes in grade level enrollments, however, year to year, may require a reassessment of staffing levels to meet student to staff ratio requirements from the state.

Enrollment History and Forecast



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

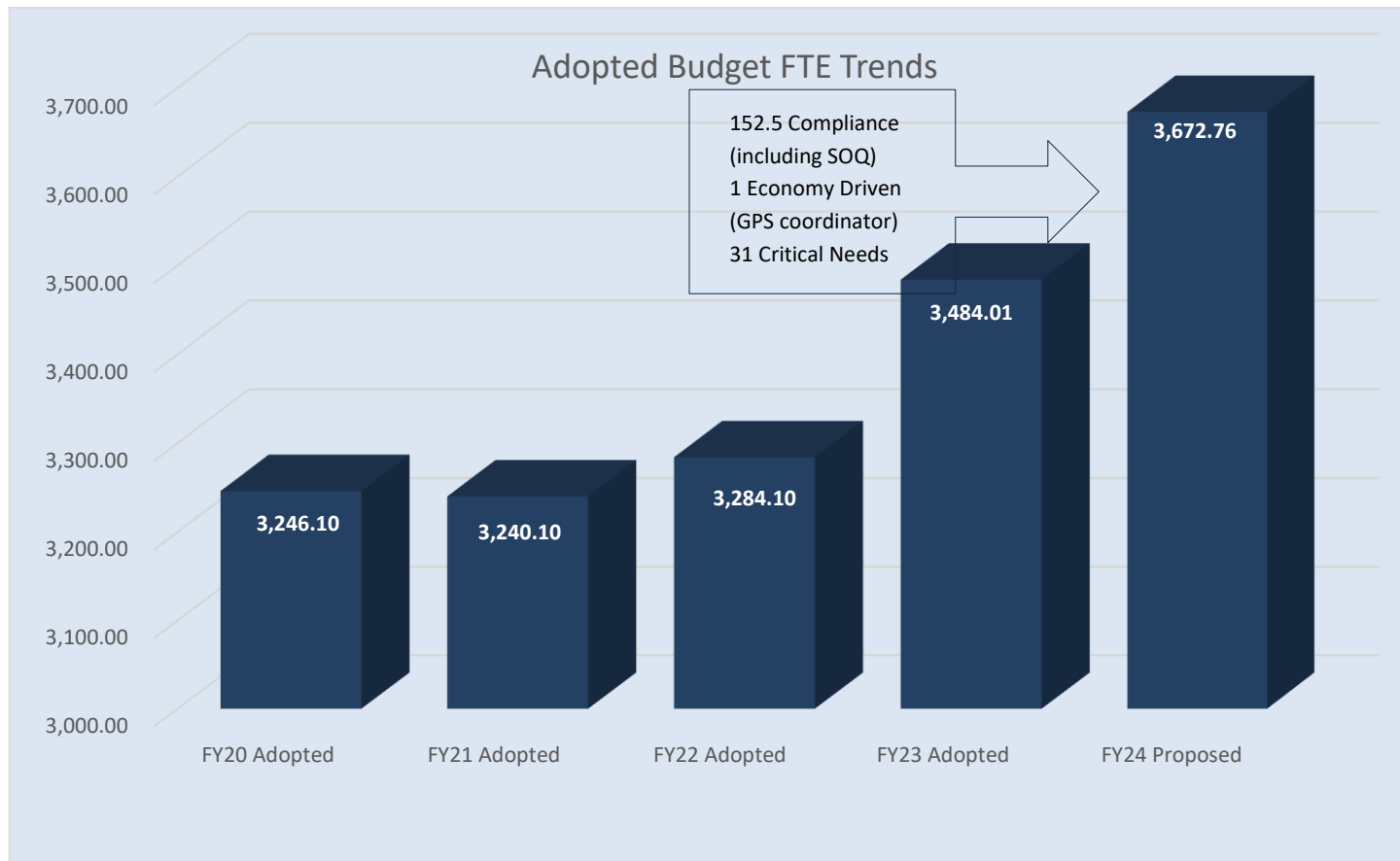
1 - Includes Pre-K

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

Allocation of Positions (FTE)

The table below reflects the FY 2024 Proposed full-time equivalent (FTE) positions for all funds with comparison data for the previous four fiscal years adopted FTEs. The authorized number of FTEs for the budget year ensures compliance with state requirements for class size and other Standards of Quality regulations. In some fiscal years the division could have "mid-year" FTE changes that are approved by the school board.

Object Description	FY20 Adopted	FY21 Adopted	FY22 Adopted	FY23 Adopted	FY24 Proposed
111000 - COMP OF DIRECTORS	21.0	22.0	22.0	22.0	22.0
111100 - COMP OF BOARD MEMBERS	7.0	7.0	7.0	7.0	7.0
111200 - COMP OF SUPERINTENDENT	1.0	1.0	1.0	1.0	1.0
111300 - COMP OF ASST SUPTS	2.0	2.0	3.0	3.0	3.0
111600 - RECERTIFICATION SPCLST	1.0	1.0	1.0	1.0	1.0
111700 - SPECIALISTS	2.0	2.0	2.0	2.0	8.3
111800 - ACTIVITIES PERSONNEL	5.0	5.0	5.0	5.0	5.0
112100 - COMP OF TEACHERS	1,820.9	1,820.9	1,846.5	1,925.7	1,964.7
112300 - COMP OF COORDINATOR	15.0	15.0	14.0	15.0	15.0
112400 - COMP OF INST SUPERVISORS	2.0	2.0	2.0	1.0	1.0
112600 - COMP OF PRINCIPALS	32.0	32.0	32.0	32.0	32.0
112700 - COMP OF ASS'T PRINCIPALS	38.0	38.0	38.0	39.0	40.0
113000 - COMP-PROF SUPV PERSONNEL	26.0	26.0	26.0	25.0	26.0
113100 - COMP OF SCHOOL NURSES	30.0	30.0	30.0	32.0	33.0
113200 - COMP OF PSYCHOLOGISTS	15.0	15.0	15.0	10.0	18.0
113400 - COMP OF SOCIAL WORKERS	33.0	33.0	33.0	36.0	40.0
113500 - SUPERVISOR	2.0	1.0	2.0	5.0	8.0
113600 - SUPERVISOR - MAINTENANCE	2.0	2.0	2.0	2.0	2.0
113900 - COMP OF THERAPISTS	13.4	13.4	13.8	14.1	14.1
114000 - COMP-TECHNICAL PERSONNEL	26.0	26.0	28.0	28.0	28.0
114100 - COMP OF TEACHER ASS'TS	384.6	384.6	398.6	513.6	621.1
114200 - COMP-HEALTH/SAFETY OFFICE	11.0	11.0	11.0	11.0	11.0
114500 - COMP OF CAFETERIA WORKERS	32.0	26.0	26.0	21.0	21.0
114700 - EDUCATIONAL DIAGNOSTICIAN				4.0	8.0
114800 - CLINICAL ASSISTANTS	5.0	5.0	5.0	5.0	5.0
115000 - COMP OF CLERICAL STAFF	158.5	158.5	158.5	160.5	166.5
116100 - COMP OF MAINT EMPLOYEES	63.0	63.0	63.0	65.0	68.0
116500 - COMP OF MECHANICS	16.0	16.0	17.0	17.0	17.0
117000 - DRIVER PAY	325.0	325.0	325.0	325.0	325.0
119100 - COMP OF CUSTODIANS	83.7	83.7	83.7	83.1	88.1
134000 - COMP OF BUS AIDES	73.0	73.0	73.0	73.0	73.0
Grand Total	3,246.10	3240.10	3,284.10	3,484.01	3,672.76



Note: For both the FTE table and graph, midyear school board approved FTE changes would impact the following year's proposed FTE total.



Benchmark Data

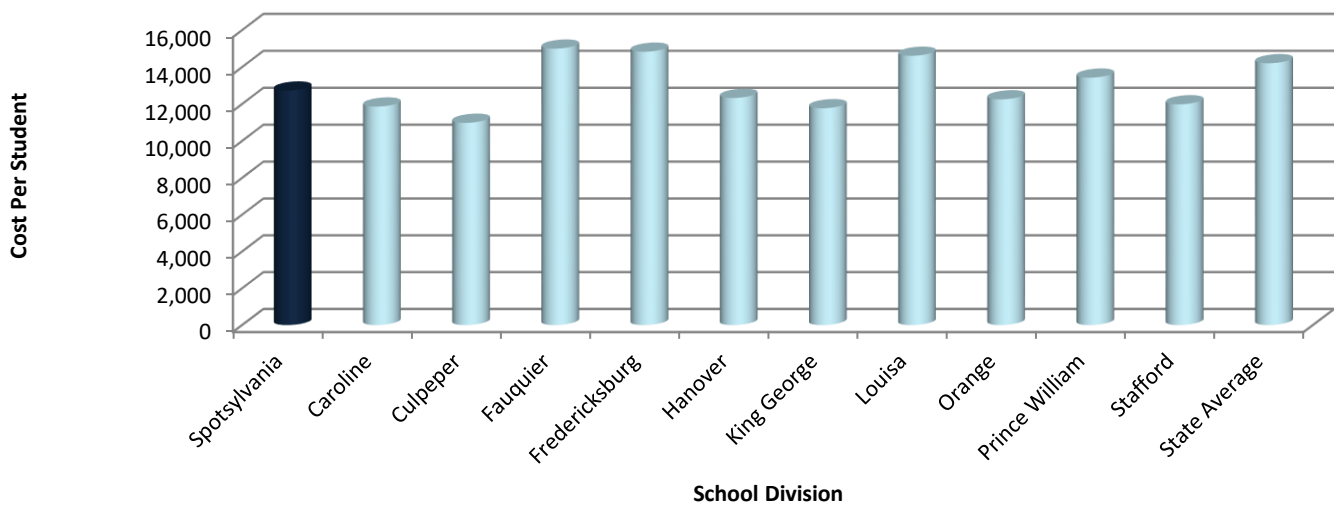
The charts and graphs that follow are intended to provide the reader a comparison of Spotsylvania County Public Schools with neighboring school divisions in the Commonwealth as well as some others of similar size around the state. The data source is the Virginia Department of Education website to ensure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

Cost per Student

TOTAL COST PER STUDENT COMPARISON

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

FY 2021 Total Cost Per Student



*Local Cost per Student Comparison***Local Cost per Student Comparison**

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

*State Cost per Student Comparison***State Cost per Student Comparison**

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

*Sales-Tax Cost per Student Comparison***Sales-Tax Cost per Student Comparison**

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

Federal Cost per Student Comparison

Federal Cost per Student Comparison

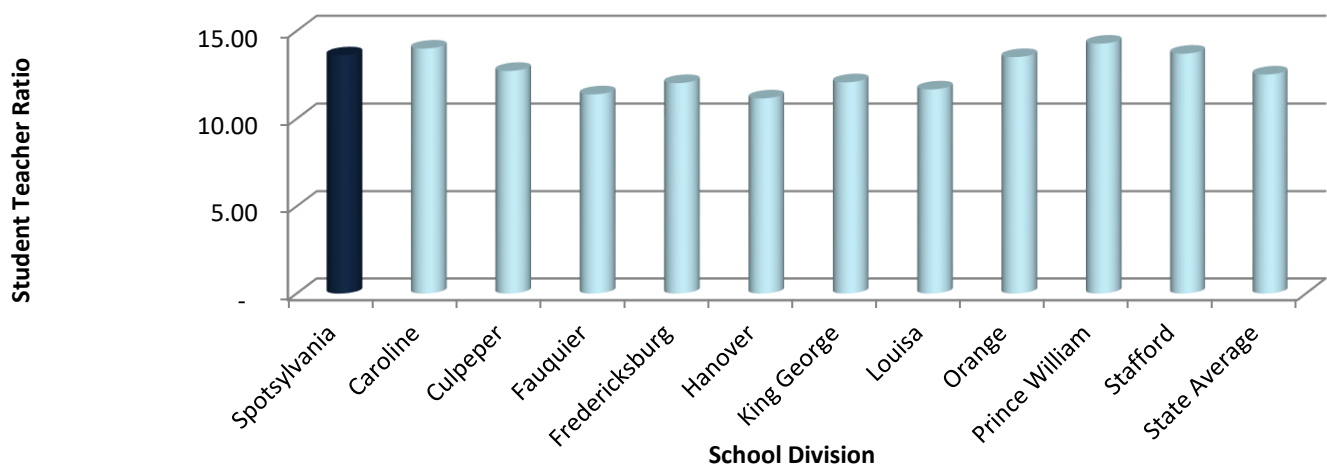
School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	596	606	633	656	665	714	1,776
Caroline	736	811	654	843	830	835	1,045
Culpeper	654	690	701	722	738	750	864
Fauquier	463	497	491	565	559	541	1,203
Fredericksburg	1,194	1,186	1,356	1,347	1,331	1,207	1,746
Hanover	433	434	524	520	538	538	822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

Student/Teacher Ratios

STUDENT/TEACHER RATIO COMPARISON

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

FY 2021 Student/Teacher Ratio Comparison

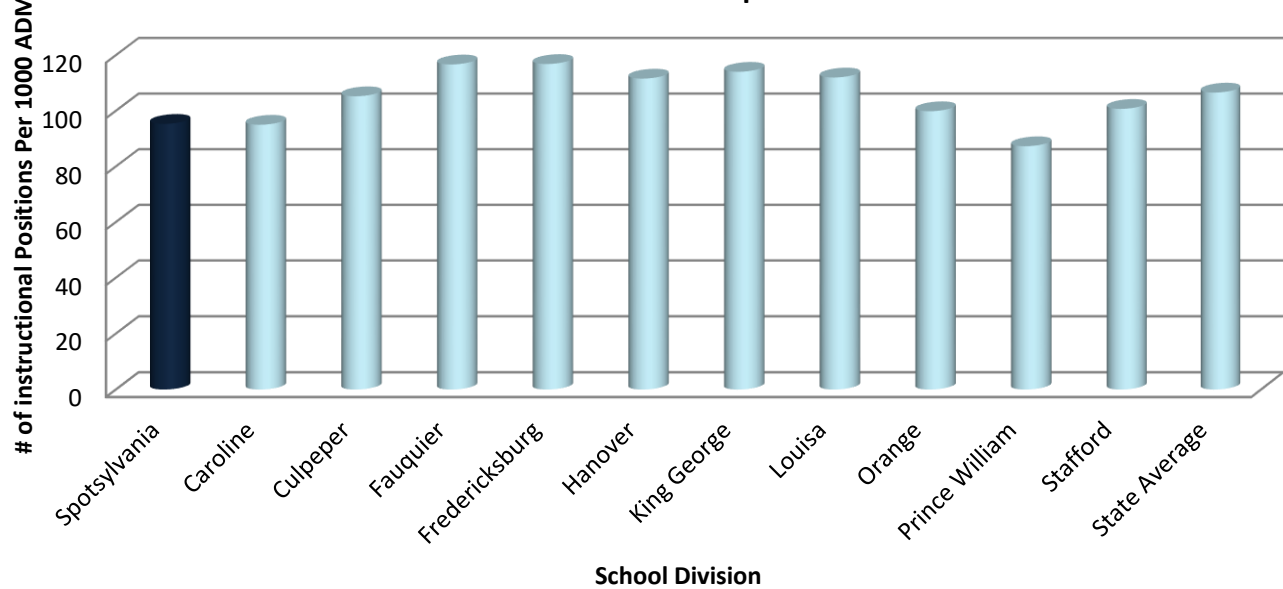


Instructional Positions per 1000 Students

Number of Instructional Positions per 1000 in Average Daily Membership

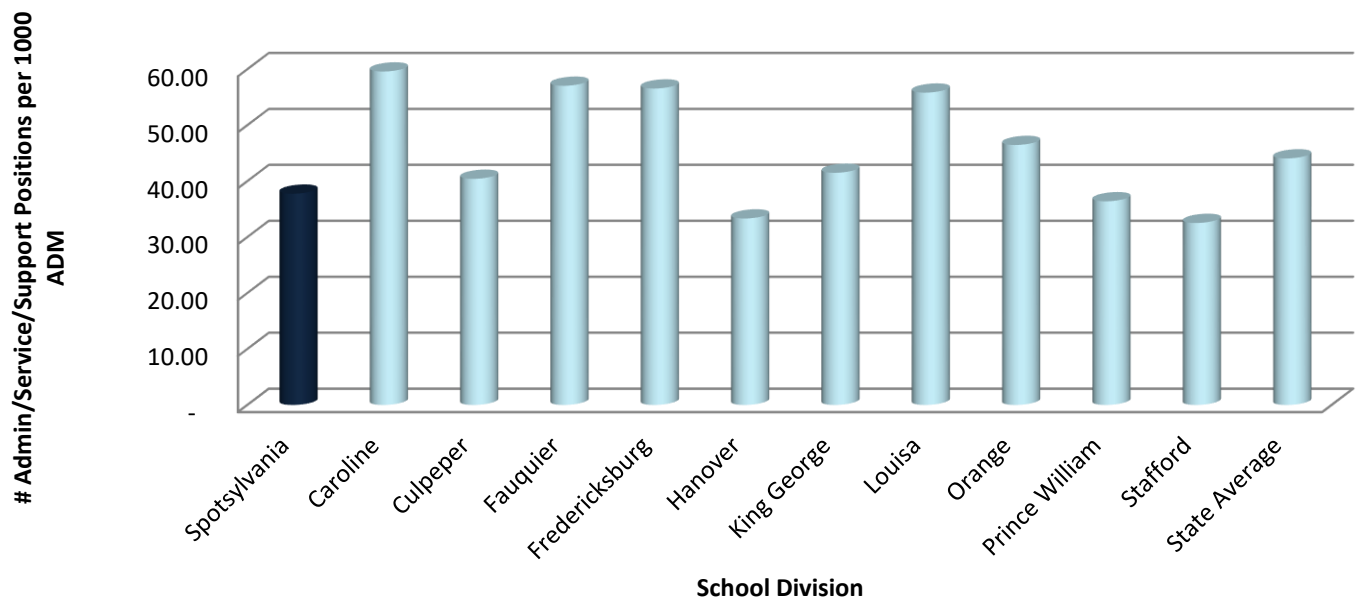
School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	85.83	87.91	87.00	86.73	92.24	89.97	95.3
Caroline	90.36	89.58	96.33	100.84	97.07	93.41	94.98
Culpeper	104.86	105.38	105.37	106.20	105.49	100.96	105.22
Fauquier	112.03	111.23	113.64	112.95	111.99	112.12	116.66
Fredericksburg	116.97	119.01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

FY 2021 Number of Instructional Positions per 1000 in ADM



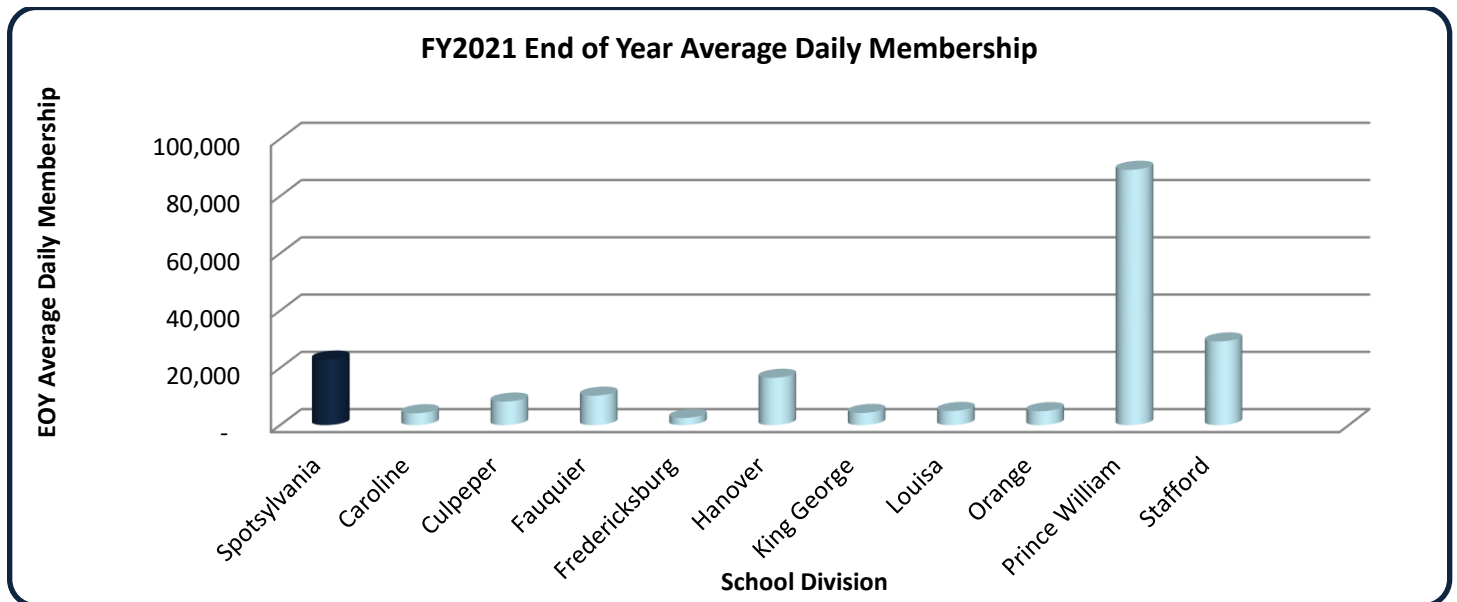
*Administrative, Service and Support Positions per 1000 Students***Administrative, Service and Support Personnel Positions per 1000 in ADM**

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

FY2021 Administrative, Service and Support Personnel Positions per 1000 in ADM

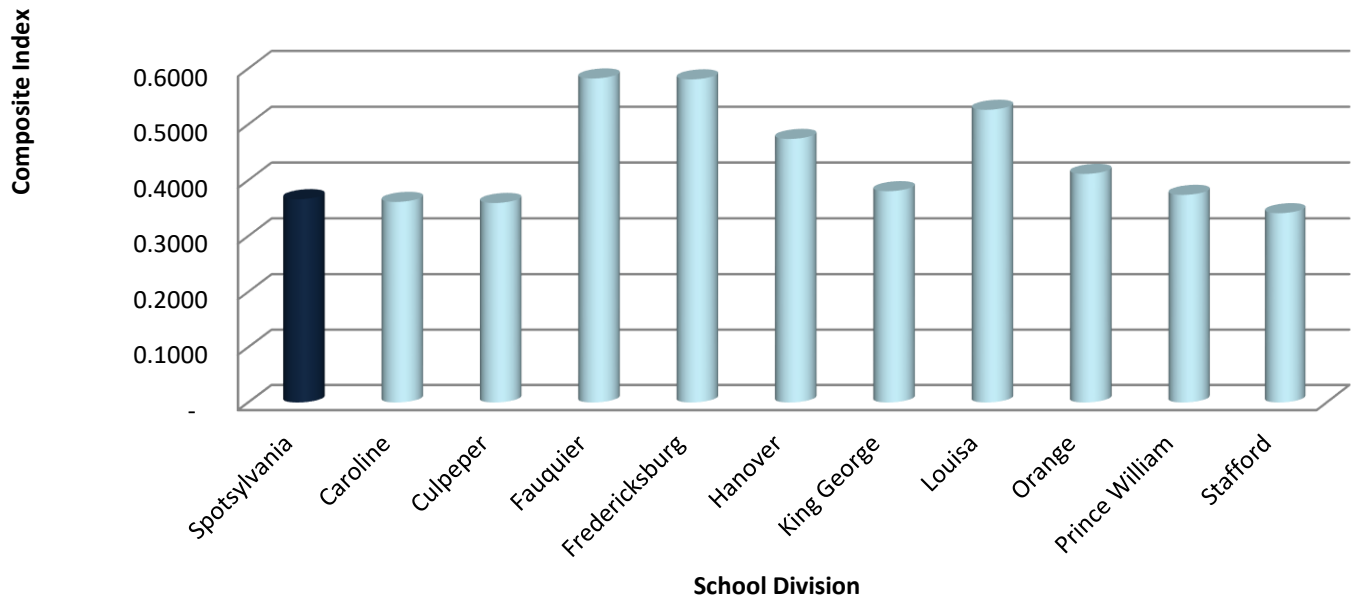
End of Year Average Daily Membership (ADM)

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



*Composite Index Comparison***Composite Index Comparison**

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

FY2022-FY2024 Composite Index Comparison

Per Pupil Expenditures

State Code Requirements

Virginia State Code Section 22.1-92 requires the following:

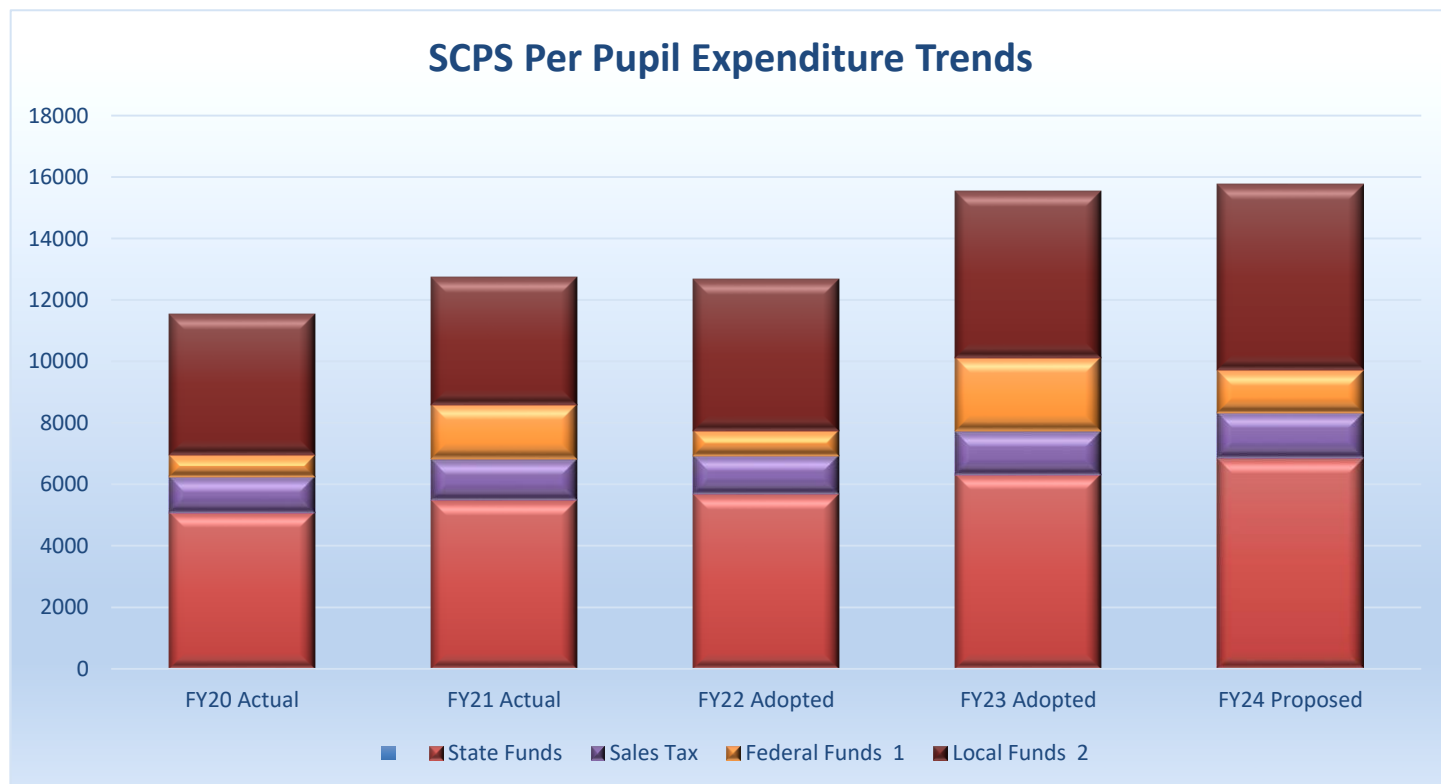
Upon preparing the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division, each division superintendent shall also prepare and distribute, within a reasonable time as prescribed by the Board of Education, notification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

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

Funding Source	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	FY24 Proposed
State Funds	\$5,090	\$5,492	\$5,686	\$6,326	\$6,856
Sales Tax	1,156	1,326	1,250	1,409	1,472
Federal Funds	714	1,776	822	2,389	1,400
Local Funds	4,569	4,134	4,930	5,413	6,030
Total	\$11,529	\$12,728	\$12,687	\$15,536	\$15,758

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

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



Fund Structure

Accounting System & Financial Accountability

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

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

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

Spotsylvania County Public Schools maintains a chart of accounts that fulfills the requirements of the Virginia Department of Education and the Annual School Report (ASR) as prescribed by the auditor of public accounts. The account code structure allows for school-level expenditure reporting which is required under the federal *Every Student Succeeds Act* (ESSA).

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

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

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

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

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

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

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

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

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

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

Cost Center	Description
000	Grades (K-12)
200	Elementary Schools
201	Battlefield Elementary
202	Berkeley Elementary
203	Chancellor Elementary
204	Courtland Elementary
205	Lee Hill Elementary
206	Livingston Elementary
207	Spotsylvania Elementary
208	Salem Elementary
209	Spotswood Elementary
210	Smith Station Elementary
211	Brock Road Elementary
212	Courthouse Road Elementary
213	Riverview Elementary
214	Wilderness Elementary
215	Harrison Road Elementary
216	Parkside Elementary
217	Cedar Forest Elementary
300	High Schools
301	Chancellor High
302	Courtland High
303	Spotsylvania High
304	Career and Technical
305	Massaponax High
306	Riverbend High
400	Adult Education
500	Middle Schools
501	Battlefield Middle
502	Chancellor Middle
503	Post Oak Middle
504	Spotsylvania Middle
505	Thornburg Middle
506	Ni River Middle
507	Freedom Middle
900	Administration
905	River Run Fiscal Services
907	Head Start
910	Transportation
915	Fleet Center
920	Maintenance
930	Food Service
940	River Run - Student Support
941	Courthouse Academy
945	Food Services Administration
946	Health Services
947	Gateway Academy (Autism)

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

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

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

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

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

Basis of Budgeting

Legal Authority

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

Basis of Budgeting

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

Approval of the Budget

The School Board annual budget is the financial outline of the division's strategic plan. The Superintendent is responsible for ensuring the annual budget is prepared and presented to the Board for approval. The budget calendar must include at least one work session for reviewing the budget and at least one public hearing on the budget. After adoption, it provides the primary means of managing expenditures. The School Board's recommended budget is submitted by May 1 to the governing body. On or before May 15, the School Board shall act to approve the annual budget and shall forward the adopted budget to the Spotsylvania County Board of Supervisors. Upon approval of the school division's budget by the appropriating body, the school division should publish the approved budget in line item form, including the estimated required local match, on its website. This document should also be made available in hard copy as needed to citizens for inspection.

Budget Execution

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

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

Revenue Budgets

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

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

Expenditure Budgets

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

Basis of Accounting

Fund Accounting

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

Basis of Accounting

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

Purchasing

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

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

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

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

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

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

Encumbrance Control Practices

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

Expenditure Controls and Approval

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

Carryover Funds

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

Food Service Accounts

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

Financial Reporting

The School Board requires a monthly financial report for all funds, showing revenues and expenditures at the major and subsidiary object level. Monthly detail and summary reports of all expenditures are provided to all SCPS executive leaders. Grant financial and performance reports are prepared subject to the detailed grant management requirements from the grantor agency.

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

The Annual Comprehensive Financial Report can be viewed on the Spotsylvania County website which can be accessed by clicking on the following link: [Annual Comprehensive Financial Report](#).

The Superintendent's Annual Report contains educational statistics reported annually by school divisions to the Department of Education. The report includes tables on enrollment, pupil-teacher ratios, promotion, retention, graduation, dropouts, and attendance, as well as financial data and data on school division personnel. These reports can be viewed on the Virginia Department of Education (VDOE) website which can be accessed by clicking on the following link:

VDOE Website: [Superintendent's Annual Report](#)

County Fiscal Policies

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

I. GENERAL POLICIES FOR FINANCIAL PLANNING

A. Balanced Budget

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

B. Long-range Planning

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

submitted for approval.

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

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

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

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

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

II. REVENUE POLICIES

A. Revenue Budgets

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

C. Use of One-time Revenues

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

III. EXPENDITURE POLICIES

A. Debt Capacity, Issuance and Management

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

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

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

B. Debt Referendum Policy

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

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

B. Self-Insured Health Insurance Reserves

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

FY 2024 Superintendent's Proposed Budget Presentation to the School Board on January 24, 2023





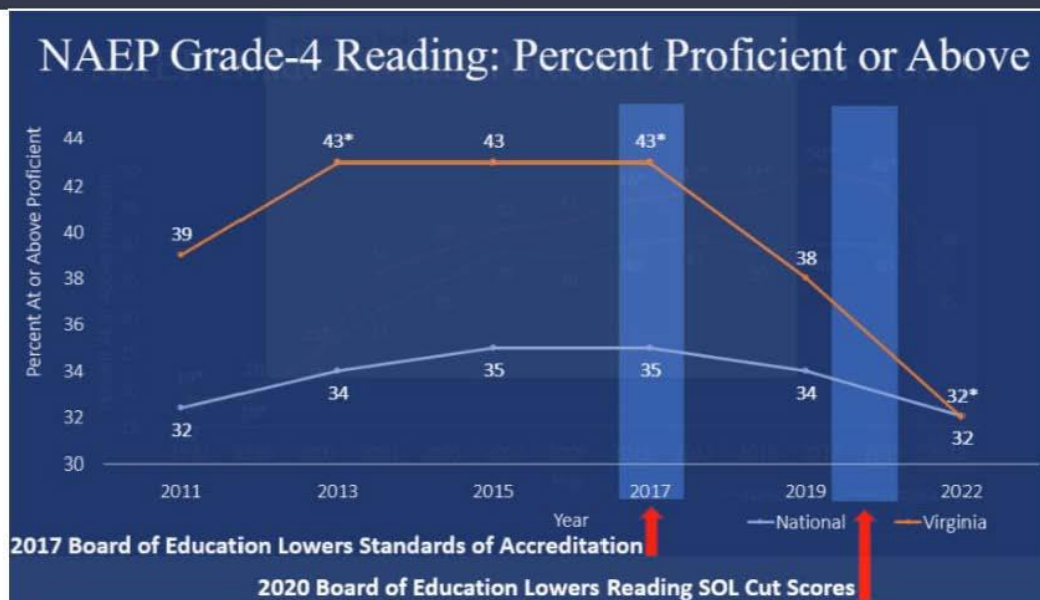
SPOTSYLVANIA COUNTY PUBLIC SCHOOLS FY 2024 PROPOSED BUDGET

Mark B. Taylor, Esq.
Division Superintendent

January 24, 2023

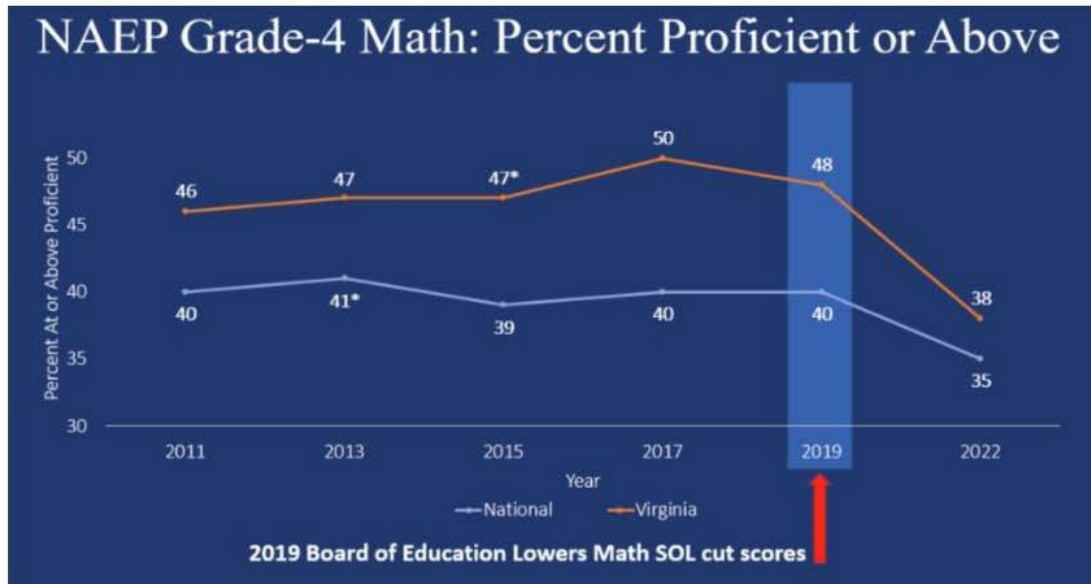
1

State of Education *SOL Reading Trends*



2

State of Education SOL Math Trends



3

State of Education Statewide Vacancy Rate

Putting Teacher Vacancy Into Context

- 93,331 Virginia Teaching FTE's
- 3.86% Vacancy Rate= 3,602 Teachers
- 3,602 Teachers= 79,256 Elementary Students (22 per Class)
- 3,602 Teachers= 504,280 Middle/High Students (140 per Class)

4

State of Education Top 20 Divisions by Vacancy Rate

Top 20 Divisions by Teacher Vacancy Rate	Teacher Vacancy Rate		Top 20 Divisions by Teacher Vacancy Rate	Teacher Vacancy Rate	
	Oct 2021	Oct 2022		Oct 2021	Oct 2022
Southampton County	5.64	20.83	Newport News City	5.88	9.32
Charles City County	15.13	16.92	King George County	8.17	9.12
Portsmouth City	10.64	16.48	Martinsville City	4.70	9.00
Norfolk City	17.12	15.18	Westmoreland County	4.65	8.98
Nottoway County	7.42	14.09	Suffolk City	5.09	8.72
Franklin City	31.90	12.95	Sussex County	2.29	8.28
Bland County	0.00	10.60	Alleghany Highlands	3.32	8.10
Lynchburg City	5.11	10.54	Fredericksburg City	4.34	8.05
Prince Edward County	13.07	10.49	Spotsylvania County	3.52	7.57
King and Queen County	1.60	10.42	Manassas Park City	6.69	7.36

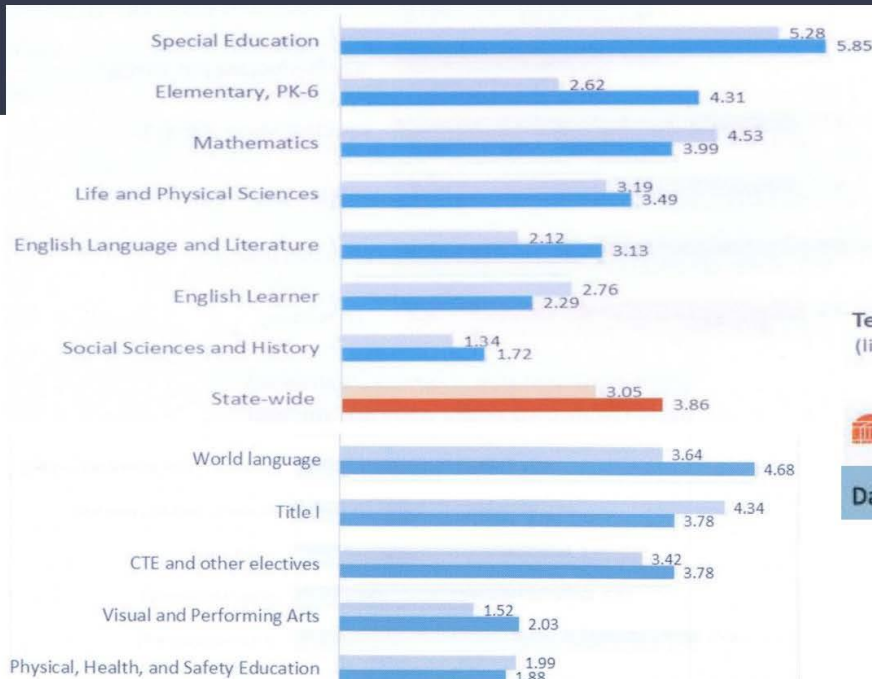


SCHOOL of EDUCATION
and HUMAN DEVELOPMENT

Data Source: Virginia Department of Education

5

State of Education Teacher Vacancy Rates by Subject Area



Teacher Vacancy Rates by Subject Area
(light color = Oct 2021 dark color = Oct 2022)



SCHOOL of EDUCATION
and HUMAN DEVELOPMENT

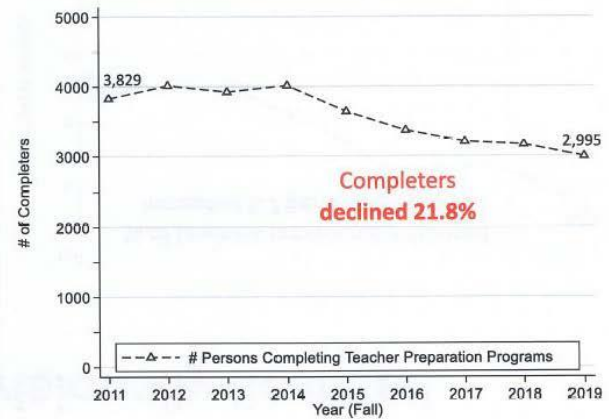
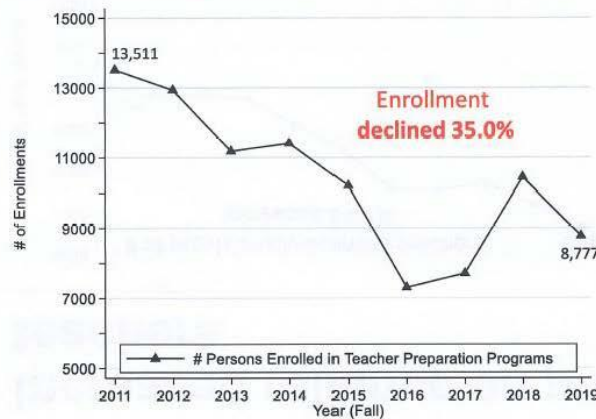
Data Source: Virginia Department of Education

6

State of Education

Enrollment in Teacher Preparation Programs

Fewer individuals enrolling in teacher preparation programs and completing them



SCHOOL of EDUCATION
and HUMAN DEVELOPMENT

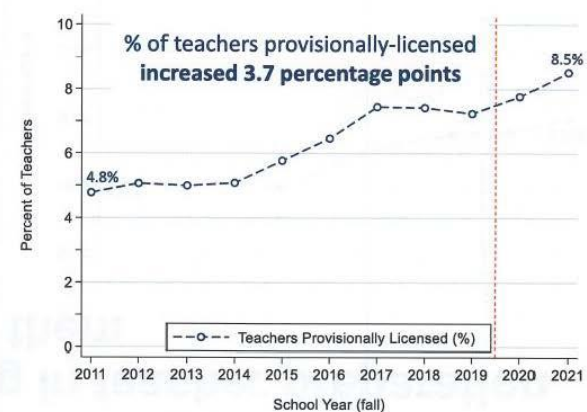
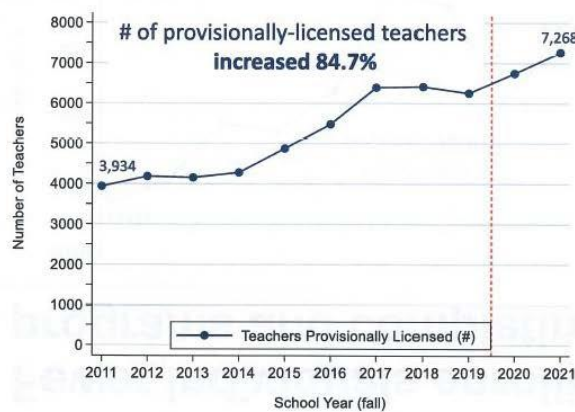
Source: HEA Title II Reports available at <https://title2.ed.gov/Public/Home.aspx>

7

State of Education

Reliance on Provisionally Licensed Teachers

Increased reliance on provisionally-licensed teachers



SCHOOL of EDUCATION
and HUMAN DEVELOPMENT

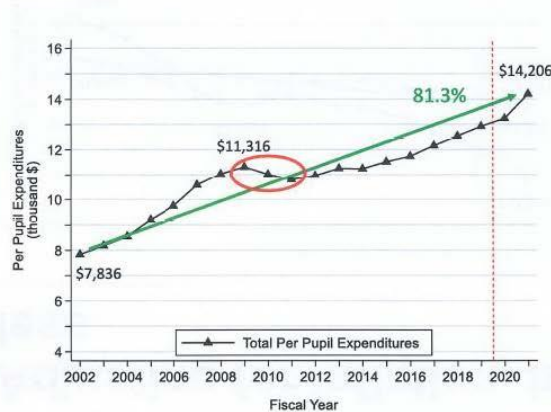
PRELIMINARY RESULTS

Source: UVA analysis of Master Schedule Collection EOY submissions
Includes all schools overseen by county, city, and town divisions

8

State of Education Per Pupil Expenditures

Per pupil expenditures have increased since FY 2002, making up the losses following the Great Recession



Over 20-year period between 2002 and 2021, per pupil expenditures (PPE) have increased 81.3% in nominal dollars



SCHOOL of EDUCATION
and HUMAN DEVELOPMENT

Source: UVA analysis of Table 15 of Superintendent's Annual Report
CPI U used to adjust for inflation

9

YOUR DIVISION AT A GLANCE



24,216 Students

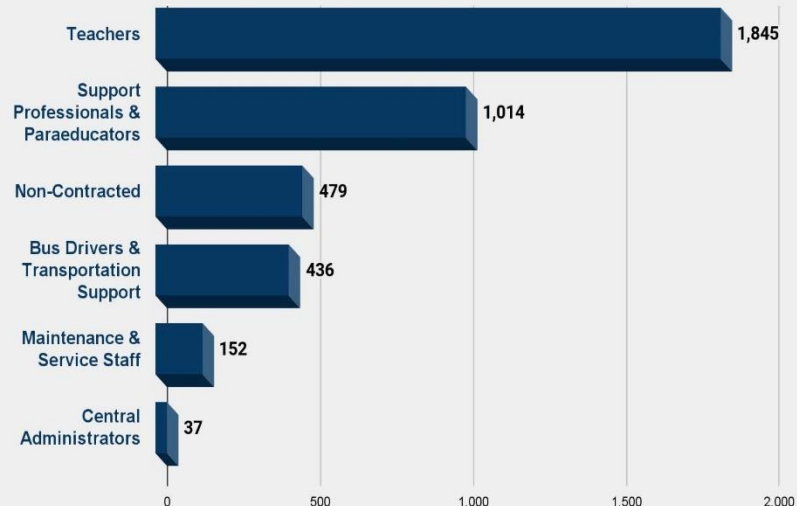
+ 3,963 Staff

= **28,179**

[@SpotsySchools](#)

teaching & learning for the
betterment of Spotsylvania!

[#TogetherWeAreSCPS](#)



10

BUDGET CONTEXT – DIVISION DEMOGRAPHICS LOOKING BACK

Reporting Category	2012-2013	2022-2023
Asian	3%	3%
Black	18%	19%
Hispanic	11%	23%
White	62%	45%
Two or More	5%	8%
Other	1%	2%

Source: [VDOE Fall Membership Website](#)

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BUDGET CONTEXT – DIVISION DEMOGRAPHICS OVER A DECADE

*Economic conditions and our
student demographics are
fundamentally changing.*

Source: [VDOE Fall Membership Website](#)

Reporting Category	2012-2013	2022-2023
Student Fall Membership (9/30)	23,768	24,216
English Learners	1,074 5%	2,511 10%
Economically Disadvantaged Students/Enrolled in Free and Reduced Lunch Program	7,971 34%	11,517 48%
Gifted Program	11%	11%
Student with Disabilities	2,613 11%	4,525 19%
Homeless/ Foster Care	389 2%	433 2%

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BUDGET CONTEXT – ENROLLMENT THIS YEAR OVER LAST

TOTAL ENROLLMENT SY 22-23	24,216
<u>TOTAL ENROLLMENT SY 21-22</u>	<u>23,781</u>
DIFFERENCE	435 or 1.8%

Why does this continuing upward trend make a difference?

*Because of the changes in demographics **AND**
Because most Spotsylvania County Schools are
at capacity or above capacity...*

Source: [VDOE Fall Membership Website](#)

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BUDGET CONTEXT – SPOTSYLVANIA COUNTY SCHOOL CAPACITY

School Level	Building Capacity Range	Buildings Over Capacity	Buildings Within 5% of Capacity	Buildings Within 10% of Capacity
17 Elementary	353-986	3	0	0
7 Middle	774-948	1	2	1
5 High	1,611-1,995	0	4	0

NOTE: Data subject to change.

TREND: SCPS will be less compliant w/ VDOE standards next year.

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Virginia Standards of Quality



Standards of Quality (SOQs) for Virginia's public schools are mandated by Article VIII, Section 2 of the Constitution of Virginia, and prescribed by the Virginia Board of Education.

- The SOQs must be met by all public school divisions.
- The SOQs describe the minimum instructional programs and support services. Communities may choose to provide more.
- SOQs also drive about 85% of state funding for local school divisions.

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§ 22.1-92 It shall be the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body or bodies appropriating funds for the school division, by the date specified in § 15.2-2503, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division.



§ 22.1-93 The governing body of a county and the governing body of a municipality shall each prepare and approve an annual budget for educational purposes by May 15 or within 30 days of the receipt by the county or municipality of the estimates of state funds, whichever shall later occur. Upon approval, each local school division shall publish the approved annual budget in line item form.

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FY 2024 BUDGET DEVELOPMENT OVERVIEW - BOARD LEVEL

School Board Held Pre-Budget Work Session on November 7

- ❖ *Review of mandates & critical needs*
- ❖ *Discussion of pay modernization & workforce needs*
- ❖ *Review of enrollment data*
- ❖ *Review of capital improvement needs*
- ❖ *Discussion of special education & other program needs*
- ❖ *Discussion of health, safety & security needs*

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FY 2024 BUDGET DEVELOPMENT – STAFF LEVEL

- ❖ *Elimination Analysis - What can we stop doing?*
- ❖ *Adaptation Analysis - What can we do more cost efficiently?*
- ❖ *Compilation - Staff compiled needs requested to meet SOQs, federal requirements, etc. Staff identified >\$60 million in needs*
- ❖ *Review, Research & Analysis of Needs*
- ❖ *Collaborative Evaluation - Debate, Discuss, Prioritize, Eliminate*
- ❖ *Strategic Evaluation - Prioritization of Mandated & Critical Needs*

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FY 2024 BUDGET DEVELOPMENT – STAFF LEVEL

- ❖ *Leadership Team Budget Work*
 - *Retreat discussion - elimination/reduction of effort*
 - *Retreat discussion - realizing continuous improvement*
 - *Base budget scrub - found \$2.4 million in operational savings*
 - *“Comb-outs” of new needs / priorities - reduced by 2/3*
- ❖ *Position Control analysis found 25.5 “Banked” approved and funded FTEs dating back to 2019 - “finding” >\$1.9 million*

THE STAFF FOUND \$4.3 M

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FY 2024 SUPERINTENDENT'S BUDGET PRIORITIES

- ❖ *Cover energy & operations cost increases - “Keep the Lights On”*
- ❖ *Increase compensation for our workforce*
- ❖ *Add positions needed to improve compliance with standards*
- ❖ *Fund key “best practices” to improve business operations, enhance staff attraction, and increase transparency & reliability*

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Strategic Goals



Student Learning:

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

Student & Staff Well-Being:

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

Professional Growth & Organizational Resources:

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

Community Engagement:

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

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FY 2024 BUDGET PROCESS OUTCOME - INITIAL HIGHLIGHTS

- ❖ *\$2.4 M in SAVINGS were found by scrubbing the Base Budget*
- ❖ *\$1.9 M in cost avoidance is realized by finding the banked FTEs*
- ❖ *\$9.3 M in State Funds for Compliance-Driven Needs (SOQs) - including 181.5 FTEs to be funded at NO ADDITIONAL LOCAL COST*
- ❖ *\$7.1M in State Funds for 5% (average) teacher pay increase + retention initiative (covers 46% of the cost of pay increase)*
- ❖ *77 SPED FTEs will be funded by reallocating existing funding and will have a Net Zero Local Cost*

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FY 2024 BUDGET PROCESS OUTCOME - LOCAL FUNDING NEEDED

- ❖ *\$5.4 M is needed to "Keep the Lights On"*
- ❖ *\$1.4M for compliance adjustments*
- ❖ *\$1.1M Debt Service increase*
- ❖ *\$8.1M for 5% (average) teacher and contracted staff pay increase + retention initiative (covers 54% of cost of pay increase)*
- ❖ *\$3.2M DASS Compensation Study - Year 1 of 3*
- ❖ *\$2M Health Care Increase*

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FY 2024



Summary of Superintendent's Proposed Budget Revenues

School Operating - Funds 1000, 2000, 4000, 5000

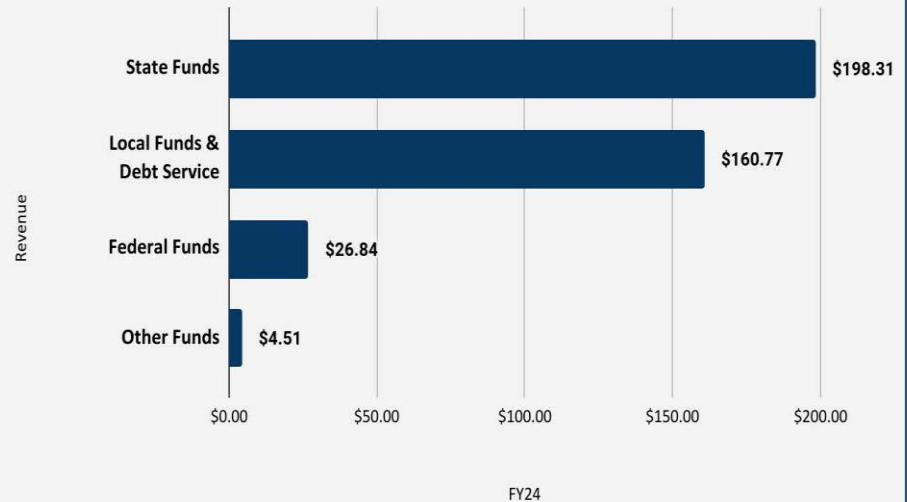
24

FY 2024 Revenue Summary - School Operating Funds

Funds 1000, 2000, 4000, 5000 (Displayed in Millions)

CHANGES in Revenue (Displayed in Millions)	Total Change
State Revenue (Governor's Budget)	16.83
Debt Service (Local Transfer) Increase	1.25
Local Transfer Decrease	-0.15
Federal Revenue Net Decrease	-10.38
Other Revenue Increase	0.54
Total Revenue Changes	8.10

FY 2024 Superintendent's Proposed Budget Revenue for
School Operating



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FY 2024



Summary of Superintendent's Proposed Budget Expenditure Needs

School Operating - Funds 1000, 2000, 4000, 5000

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Required/Compliance Needs

Area	Description	Other	State	Federal	Local	Total Change	FY24 FTE
Base Budget Reductions	Savings from Scrubbing the Budget				-\$2.43	-\$2.43	0.00
State Compliance	FTE, Textbooks, and School Based Allocations (State Share + Local Match)		\$9.28		\$1.44	\$10.72	184.50
Grants and Restricted Funds	Title Grants, ESSER, Debt Service, Head Start, Regional Governor's School, Detention Center, etc.	\$0.54	\$0.49	-\$10.38	\$1.10	-\$8.25	-32.00
	Required Needs Subtotal	\$0.54	\$9.76	-\$10.38	\$0.11	\$0.03	152.50

Displayed in Millions - Budget needs for Funds 1000, 2000, 4000, 5000

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Economy Driven Needs

Area	Description	Other	State	Federal	Local	Total Change	FY24 FTE
Keep the Lights On	Utilities, Fleet, Maintenance, and Safety and Security				\$5.44	\$5.44	1.00
Health Insurance Costs	5% Employer and 2% Employee increase with no plan and/or network changes				\$2.00	\$2.00	
Compensation Study Implementation	Cost to Implement DASS Study/Audit Recommendations Phased in approach Year 1 of 3				\$3.24	\$3.24	
Pay Equity Alignments	Other Increases: Stipends, Reclassifications. These changes enhance school services and more accurately reflect the work being done by employees who provide the services				\$1.21	\$1.21	
	Economy Driven Needs Subtotal	\$0.00	\$0.00	\$0.00	\$11.89	\$11.89	1.00

Displayed in Millions - Budget needs for Funds 1000, 2000, 4000, 5000

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Critical Needs (Board Priorities/Best Practices)

Area	Description	Other	State	Federal	Local	Total Change	FY24 FTE
Governor's Compensation Increase	5% (Average) Increase for Staff (State Share + Local Match)		\$6.10		\$6.84	\$12.94	
Retention Initiative	\$500 FT/\$250 PT Retention Initiative (State Share + Local Match)		\$0.97		\$1.28	\$2.25	
Instructional Improvement and Student Support	Career and Tech Ed, Paras, Counselors, Psychologists, Social Workers, and SPED Support				\$1.30	\$1.30	16.00
School Environment	Nurses and Custodial staffing needs				\$0.61	\$0.61	10.00
Technology and Business Needs	Operational staff and costs to meet the needs of the division				\$0.67	\$0.67	5.00
Critical Needs Subtotal		\$0.00	\$7.07	\$0.00	\$10.69	\$17.76	31.00

Displayed in Millions - Budget needs for Funds 1000, 2000, 4000, 5000

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FY 2024 Superintendent's Identified Needs Summary

Current Year (Starting Budget)					\$360.75	3,488.26
Description	Other	State	Federal	Local	Total	FY24 FTE
Required/Compliance Needs	\$0.54	\$9.76	-\$10.38	\$0.11	\$0.03	152.50
Economy Driven Needs	\$0.00	\$0.00	\$0.00	\$11.89	\$11.89	1.00
Critical Needs	\$0.00	\$7.07	\$0.00	\$10.69	\$17.76	31.00
Grand Total FY24	\$0.54	\$16.83	-\$10.38	\$22.69	\$29.68	184.50
FY 2024 Superintendent's Proposed Budget Identified Needs Generates a Local Revenue GAP of:					\$21.59	\$390.43
						3,672.76

Displayed in Millions - Budget needs for Funds 1000, 2000, 4000, 5000

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IMPORTANT NOTES

- Special Education Costs are increasing and the division is required to meet the minimum maintenance of effort to support students with IEPs
- Not meeting K-3 class size reduction criteria for state funding could result in lost state revenue (\$2.6 million)
- Not meeting SOQ requirements would cause the division to be out of compliance and may result in returning funds back to the state

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IMPORTANT NOTES

- ESSER III funding ends in FY 2024
- State funds for the 5% increase (\$6.1 million) and the 1% retention initiative (\$970 thousand) will be reduced if the local match is not funded (Est. local cost is \$8.1 million)
- State funds will pay for 181.5 in compliance-related FTE, but \$2.5 million is **unfunded** and needed for 35.0 critical positions that support SPED, Career and Tech Ed., Mental Health, Counseling, and other demonstrated needs

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School Operating Funds 1000, 2000, 4000, 5000

REVENUE SUMMARY:

Description	FY24 Proposed Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$163.57	\$14.85	9.99%	41.89%
STATE SALES TAX	\$34.74	\$1.98	6.04%	8.90%
Subtotal	\$198.31	\$16.83	9.28%	50.79%
FEDERAL FUNDS	\$26.84	-\$10.38	-27.89%	6.87%
GAP	\$21.59	\$21.59	100.00%	5.53%
LOCAL FUNDS	\$139.18	\$1.10	0.80%	35.65%
OTHER FUNDS	\$4.51	\$0.54	13.67%	1.16%
Subtotal	\$192.12	\$12.85	7.17%	49.21%
Grand Total	\$390.43	\$29.68	8.23%	100.00%

EXPENDITURE SUMMARY:

Description	FY24 Proposed Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$216.66	\$18.17	9.16%	55.49%
EMPLOYEE BENEFITS	\$89.85	\$9.19	11.40%	23.01%
Subtotal	\$306.51	\$27.37	9.80%	78.51%
PURCHASED SERVICES	\$18.66	-\$0.31	-1.65%	4.78%
OTHER CHARGES	\$17.22	-\$1.24	-6.73%	4.41%
MATERIALS & SUPPLIES	\$17.86	\$2.61	17.09%	4.58%
BONDS	\$30.08	\$1.26	4.38%	7.70%
Subtotal	\$83.92	\$2.31	2.84%	21.49%
Grand Total	\$390.43	\$29.68	8.23%	100.00%

Displayed in Millions - Budget needs for Funds 1000, 2000, 4000, 5000

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FY 2024



Summary of Superintendent's Proposed Budget Non-Operating Funds

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Food Service Fund 3000 (Displayed in Millions)

REVENUE SUMMARY:

Description	FY24 Proposed Budget	Variance	% of Change	% of Budget
FUND BALANCE	\$4.00	-\$4.00	-50.00%	39.40%
STATE FUNDS	\$0.84	\$0.09	11.62%	8.26%
FEDERAL FUNDS	\$6.22	-\$12.11	-66.08%	61.23%
OTHER FUNDS	\$3.10	-\$1.54	-33.19%	30.51%
Grand Total	\$14.15	-\$17.56	-55.37%	100.00%

Federal funding has been reduced by (\$12.1M) due to the change in Federal Pandemic programs not available in FY24.

EXPENDITURE SUMMARY:

Description	FY24 Proposed Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$1.82	\$0.00	-0.20%	12.88%
Employee Benefits	\$0.71	\$0.02	2.57%	5.04%
Subtotal	\$2.54	\$0.01	0.56%	17.92%
Purchased Services	\$9.93	-\$11.58	-53.82%	70.19%
Other Charges	\$0.01	\$0.00	0.00%	0.09%
Materials & Supplies	\$0.14	\$0.00	0.00%	0.99%
Capital Outlay	\$1.53	-\$6.00	-79.69%	10.80%
Subtotal	\$11.62	-\$17.58	-60.21%	82.08%
Grand Total	\$14.15	-\$17.56	-55.37%	100.00%

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Capital Improvement Plan Fund 6000

Major School Construction Capital Projects							
	FY 2023 Revised	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	5-Yr Total FY24-FY28
Spotsylvania Middle School Renovation & Expansion	5,382,000	36,116,800	12,029,200				48,146,000
Thornburg Middle School Classroom Addition			60,000	4,000,000	2,600,000		6,660,000
Spotsylvania High School Repurposing of Space & Addition of Innovation Center					75,000	3,915,804	3,990,804
Special Education - Capacity Needs			4,481,218	5,601,523	1,120,305		11,203,046
Subtotal Major School Construction	5,382,000	36,116,800	16,570,418	9,601,523	3,795,305	3,915,804	69,999,850
Minor School Construction or Non-Construction Capital Projects							
	FY 2023 Revised	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	5-Yr Total FY24-FY28
Transportation Buses	3,826,653	3,940,827	3,932,096	4,178,373	4,302,665	4,431,745	20,785,706
Capital Maintenance	22,260,561	6,608,548	7,073,791	13,452,200	1,586,946	16,111,053	44,832,538
Technology Replacements/Upgrades	5,104,786	6,040,320	4,012,738	3,825,681	7,640,853	6,060,000	27,579,592
Subtotal Minor/Non-Construction Projects	31,192,000	16,589,695	15,018,625	21,456,254	13,530,464	26,602,798	93,197,836
Grand Total CIP Expenditures	36,574,000	52,706,495	31,589,043	31,057,777	17,325,769	30,518,602	163,197,686

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Fleet Service Fund 7000 (Displayed in Millions)

REVENUE SUMMARY:

Revenue Type	FY24 Proposed Budget	Variance
1899090 SALE OTHER EQUIP	\$0.00	\$0.00
FLEET REVENUE - COUNTY	\$0.83	\$0.16
FLEET REVENUE - TRANSPORT	\$2.46	\$0.11
FLEET REVENUE - MAINTENAN	\$0.13	\$0.01
FLEET REVENUE - OTHER	\$0.01	\$0.00
FLEET REV - WARRANTY/INS	\$0.00	\$0.00
Total for Area	\$3.44	\$0.28

Fleet Services has proposed a 5% cost increase due to the impact of inflation on the cost of parts/tires/equipment.

EXPENDITURE SUMMARY:

Description	FY24 Proposed Budget	Variance	% of Budget
SALARIES/WAGES	\$1.25	\$0.06	36.35%
EMPLOYEE BENEFITS	\$0.47	\$0.02	13.71%
Subtotal	\$1.72	\$0.08	50.06%
PURCHASED SERVICES	\$0.20	\$0.00	5.68%
OTHER CHARGES	\$0.09	\$0.00	2.74%
MATERIALS & SUPPLIES	\$1.35	\$0.20	39.08%
CAPITAL OUTLAY	\$0.08	\$0.00	2.45%
Subtotal	\$1.72	\$0.20	49.94%
Grand Total	\$3.44	\$0.28	100.00%

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FY 2024



All Funds Accounting Summaries

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FY 2024 Superintendent's Proposed Budget: All Funds Revenues (Displayed in Millions)

Revenue Type	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Fund Balance	\$8.00	\$4.00	-\$4.00	-50.00%	0.88%
Subtotal	\$8.00	\$4.00	-\$4.00	-50.00%	0.88%
State Funds	\$158.41	\$164.41	\$6.00	3.79%	36.00%
State Sales Tax	\$32.76	\$34.74	\$1.98	6.04%	7.61%
Subtotal	\$191.17	\$199.15	\$7.98	4.17%	43.60%
Federal Funds	\$60.17	\$33.06	-\$27.11	-45.06%	7.24%
Gap	\$0.00	\$21.59	\$21.59	100.00%	4.73%
Loans & Bonds	\$25.18	\$51.92	\$26.74	106.16%	11.37%
Local Funds	\$138.08	\$139.97	\$1.89	1.37%	30.65%
Other Funds	\$11.77	\$11.05	-\$0.71	-6.06%	2.42%
Subtotal	\$235.20	\$257.59	\$22.39	7.56%	57.27%
Grand Total	\$434.37	\$460.74	\$26.37	6.07%	100.00%

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FY 2024 Superintendent's Proposed Budget: All Funds Expenditures by Fund (Displayed in Millions)

Fund	Fund Description	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
1000	Governor's School	\$2.33	\$2.48	\$0.15	6.59%	0.54%
2000	Detention Center	\$1.12	\$1.25	\$0.13	11.48%	0.27%
3000	Food Service	\$31.71	\$14.15	-\$17.56	-55.37%	3.07%
4000	Regional Adult Ed	\$0.87	\$1.52	\$0.65	74.77%	0.33%
5000	Operating Fund	\$356.43	\$385.18	\$28.75	8.07%	83.60%
6000	Capital Projects	\$38.74	\$52.71	\$13.96	36.04%	11.44%
7000	Fleet Service	\$3.16	\$3.44	\$0.28	8.95%	0.75%
	Grand Total	\$434.37	\$460.74	\$26.37	6.07%	100%

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FY 2024 Superintendent's Proposed Budget: All Funds Expenditures by State Category (in Millions)

Area	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Instruction	\$253.80	\$274.42	\$20.62	8.12%	59.56%
Administration	\$15.98	\$16.22	\$0.24	1.52%	3.52%
Transportation	\$25.92	\$28.30	\$2.39	9.21%	6.14%
Maintenance	\$31.87	\$30.40	-\$1.47	-4.61%	6.60%
Food Services	\$24.03	\$12.47	-\$11.56	-48.12%	2.71%
Capital Projects	\$38.74	\$52.71	\$13.96	36.04%	11.44%
Technology	\$15.22	\$16.15	\$0.93	6.11%	3.50%
Debt Service	\$28.81	\$30.08	\$1.26	4.38%	6.53%
Grand Total	\$434.37	\$460.74	\$26.37	6.07%	100%

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FY 2024 Superintendent's Proposed Budget: All Funds Expenditures by Summary Object (Displayed in Millions)

Expenditure Type	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Salaries/Wages	\$201.51	\$219.74	\$18.23	9.05%	47.69%
Employee Benefits	\$81.80	\$91.03	\$9.23	11.29%	19.76%
Subtotal	\$283.31	\$310.77	\$27.46	9.69%	67.45%
Purchased Services	\$40.68	\$28.79	-\$11.89	-29.23%	6.25%
Other Charges	\$18.57	\$17.33	-\$1.24	-6.69%	3.76%
Materials & Supplies	\$16.54	\$19.35	\$2.81	16.98%	4.20%
Capital Outlay	\$7.71	\$1.71	-\$6.00	-77.84%	0.37%
Debt Service	\$28.81	\$30.08	\$1.26	4.38%	6.53%
Subtotal	\$151.06	\$149.96	-\$1.10	-0.73%	32.55%
Grand Total	\$434.37	\$460.74	\$26.37	6.07%	100.00%

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NEW LOCAL OPERATING MONEY IN PRIOR YEARS (Less Debt Service)

Fiscal Year	Local Operating	Increase/ (Decrease)
2023	109,157,051	5,800,000
2022	103,357,051	65,410
2021	103,291,641	(56,803)
2020	103,348,444	1,969,028
2019	101,379,416	2,929,867

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Closing Remarks and Next Steps

Next Steps:

1. JAN 30 School Board Budget Work Session.
2. FEB 06 School Board's Budget Public Hearing.
3. FEB 13 SB Budget Approval.
4. FEB 14 County Administrator's Proposed Budget.
5. FEB 28 School's Present FY 2024 Budget to Board of Supervisors.
6. MAR 14 Board of Supervisors Tax Rate Advertisement.
7. MAR 21 Board of Supervisors CIP Work Session.
8. MAR 30 Board of Supervisors Public Hearing on Budget, Tax Rate, and Capital Improvement Plan.

For More Information:

<https://www.spotsylvania.k12.va.us/page/finance>

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End of Presentation

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Financial Section

The **Financial Section** begins with a discussion of major revenue sources and classification of expenditures to provide context for the financial reports that follow. Summary and detailed budget data for all school division funds combined are provided first. This section is further subdivided into each of these funds: Fund 1000 - Commonwealth Governor's School, Fund 2000 - Rappahannock Regional Detention Center, Fund 3000 - Food Service, Fund 4000- Regional Adult Education, Fund 5000 – Operating, Fund 6000 – Capital Projects (CIP), and Fund 7000 - Fleet Service (an internal service fund). The Capital Projects Fund section includes a summary of the Capital Improvement Plan (CIP), which is the school division's five-year long-range plan for capital projects for 2024-2028 as well as additional detail for planned projects. Other financial information pertinent to the development of the FY 2024 budget and Capital Improvement Plan is also included in this section.



Major Classifications of Revenues and Expenditures

MAJOR REVENUE SOURCES

Spotsylvania County Public Schools has seven main revenue sources: State Aid, State Sales Tax, Federal, Local, Other, Loans and Bonds and Fund Balances. Overall, projected combined revenues for FY 2024 total \$460,738,100 or an increase of \$26,368,600 or 6.1% over the FY 2023 adopted budget. This increase is primarily due to an increase in State funds (including sales tax) of \$8.0 million, a Local funds increase of \$1.9 million, CIP loans and bonds increase of \$26.7 million, a net increase in other funds of \$20.9 million. It should be noted here that the net increase in other funds is a combination of a currently unfunded local need of \$21.6 million offset slightly by a decrease in other funding sources. These combined increases are partially offset by decreases in Federal funding of \$27.1 million and Food Service Fund Balance of \$4.0 million.

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

State Sales Tax

Of the sales tax collected state-wide in Virginia, one and one-eighth percent is returned directly to localities based on the number of school aged children in each locality as determined by the latest triennial school census. For FY 2024, State Sales Tax increased by \$1,978,200 or 6.0% higher than FY 2023 adopted budget amount.

State Aid

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

Standards of Quality Accounts

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

Incentive Programs

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

Categorical Accounts

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

Lottery-Funded Programs

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

For FY 2024, state aid for Spotsylvania County Public Schools equals \$164,408,400 and reflects an increase of \$6,001,700 or 3.8%. Prior to FY 2023, the state funding trend had ranged between \$121 million and \$134 million for the past three years. The FY 2023 General Assembly budget provided a more significant increase, much of which has carried forward into the Governor's budget for FY 2024. The underlying assumption for projecting sales tax and state funding is based on the state's funding formula which considers rebenchmarking on a biennial basis, average daily student membership, the Local Composite Index (LCI) and free and reduced lunch statistics. The combined State funding totals \$199,148,700 and makes up 44.0% of the total budget.

Federal Funds

Spotsylvania County Public Schools receives funding through a number of federal grants. The most significant grant-related funding source over the past couple of years has been ESSER III or the Elementary and Secondary Emergency Relief Funding specifically associated with mitigating the impacts of Covid-19. That funding source was fully included in the adopted FY 2023 budget and must be spent in the next two years. This results in the significant reduction in grant related funding for FY 2024 when comparing budget to budget. After ESSER III, the two largest federal grants are Title I for Improving Basic Programs and Title VI-B for Individuals with Disabilities Education. Aside from ESSER III, these two programs receive approximately two-thirds of the federal funding that comes to the locality. FY 2024 Federal funding for Spotsylvania County Public Schools will decrease overall by \$27,111,000 or 45.1%. The trend for federal funds (prior to the award of COVID-19 relief funds) has ranged between \$15 million and \$16 million over the last three years and is expected to be \$33.1 million for FY 2024. This includes a significant grant reserve that will provide capacity for grants that may be awarded following the adoption of the budget. The underlying assumption for federal revenue is predicated upon availability of funds at the federal level coupled with student enrollment data and socio-economic status of students. Federal funds make up 7.2% of the total budget for FY 2024.

Local Funds

The Board of Supervisors annually appropriates funds for the operation of the schools including debt service payments. These funds are primarily generated from real and personal property tax dollars. For FY 2024, the Superintendent's Proposed Budget includes a total local transfer of \$139,971,000. The ten-year average annual increase (including the one-time funds and debt service increases) from FY 2014 to FY 2023 is \$2M or 1.65%. The underlying assumption for projecting local dollars is based on the governing body's budget priorities. Local funds make up 30.7% of the total budget.

Other Funds

This category of revenue includes print shop fees for services, rental fees for the use of school facilities, insurance adjustments, Regional Special Education tuition revenue, Medicaid payments and payments from other state agencies for services provided by Spotsylvania County Public Schools. All funds combined revenue from "Other Funds" reflects a decrease of \$713,400 to reflect estimates based on actual revenue received over the past couple of years. Other funds make up 2.4% of the total budget. In this budget proposal, an unfunded local need has also been included. To reflect the full funding need of this budget, the Superintendent has elected to include an unfunded local need of \$21,587,900 or 4.7% of the total budget.

Loans and Bonds Revenues

Funds for capital improvements are kept distinctly separate from other operating funds. Capital improvement projects are funded by the following sources:

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

Loans and bonds revenues total \$51,920,200, an increase of \$26,735,700 or 106.2% over FY 2023. This increase is due to the need to upgrade buses, technology, and complete school maintenance projects related to the CIP. The trend for loans and bonds revenue has ranged from \$13 million to \$52 million over the last few years. The underlying assumption for projecting revenues is based on availability of bond funding, replacement cycles and need. Loan and Bonds funding makes up 11.3% of the total budget.

Fund Balance

The school division is only permitted to generate fund balances for the Food Service Fund, the Fleet Service Fund, and the Capital Improvement Fund. These fund balances are held by the county until the need warrants. The FY 2024 budget includes a fund balance for Food Service only, totaling \$4 million or a decrease of \$4 million below FY 2023 adopted.

MAJOR EXPENDITURE CLASSIFICATIONS

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

Salaries/Wages

The proposed salaries/wages expenditure budget is \$219,739,800, which reflects a net increase of \$18,232,700 or 9.1%. This increase is primarily attributable to an average 5% pay increase for teachers and staff as well as the plan to modernize the teachers' pay scale, a one-time retention initiative, and other stipend adjustments, as well as an increase of 184.5 FTEs budget to budget.

Employee Benefits

The proposed benefits expenditure budget is \$91,034,800, which reflects an increase of \$9,231,800 or 11.3%. This increase is directly attributable to several factors, including salary adjustments, FTE additions, as well as an increase in health insurance in response to increased premium rates.

For the FY 2024 Proposed Budget, salaries/wages and employee benefits together comprise 67.5% or \$310.8 million of the total budget.

Purchased Services

This classification generally is used to record budgeted and actual expenditures related to services acquired from outside sources on a fee basis or fixed income contract basis. The Purchased Services expenditure budget is \$28,790,700, which reflects a decrease of \$11.9 million or 29.2% below the FY 2023 adopted budget. This is primarily due to the increase to the CIP Maintenance projects for FY 2024 and a reduction in purchased services related to ESSER funding.

Other Charges

The Other Charges expenditure budget is \$17,332,200, which reflects a decrease of \$1,242,300 or 6.7%. The division was awarded ESSER grant funding in prior years that could be utilized in FY 2023 and in FY 2024. However, to give flexibility to the school board for the allocation of these funds, the full amount was budgeted in FY 2023. This decision accounts for most of the decrease in FY 2024.

Materials and Supplies

This object code includes articles or commodities that are consumed or materially altered when used and minor equipment that is not capitalized, including any equipment costing less than \$5,000. The Materials and Supplies expenditure budget is \$19,351,000, which reflects an increase of \$2,809,000 or 17.0%. This increase is primarily due to the inclusion of additional funding for textbooks and other literacy materials as well as an estimated 10% increase in the per pupil amount for school allocations for FY 2024.

Capital Outlay

This object code includes outlays that result in the acquisition of or additions to capitalized assets costing \$5,000 or more. The Capital Outlay expenditure budget is \$1,708,000 which reflects a decrease of \$6,000,000 or 77.9%. This decrease is due to the removal of one-time state construction-related funding for FY 2024.

Capital Improvement Plan (CIP)

The total for FY 2024 is \$52,706,500 which is \$13,963,100 above the FY 2023 adopted budget or a 36.0% increase. This is direct result of bond sale proceeds associated with the 2021 voter-approved bond referendum.

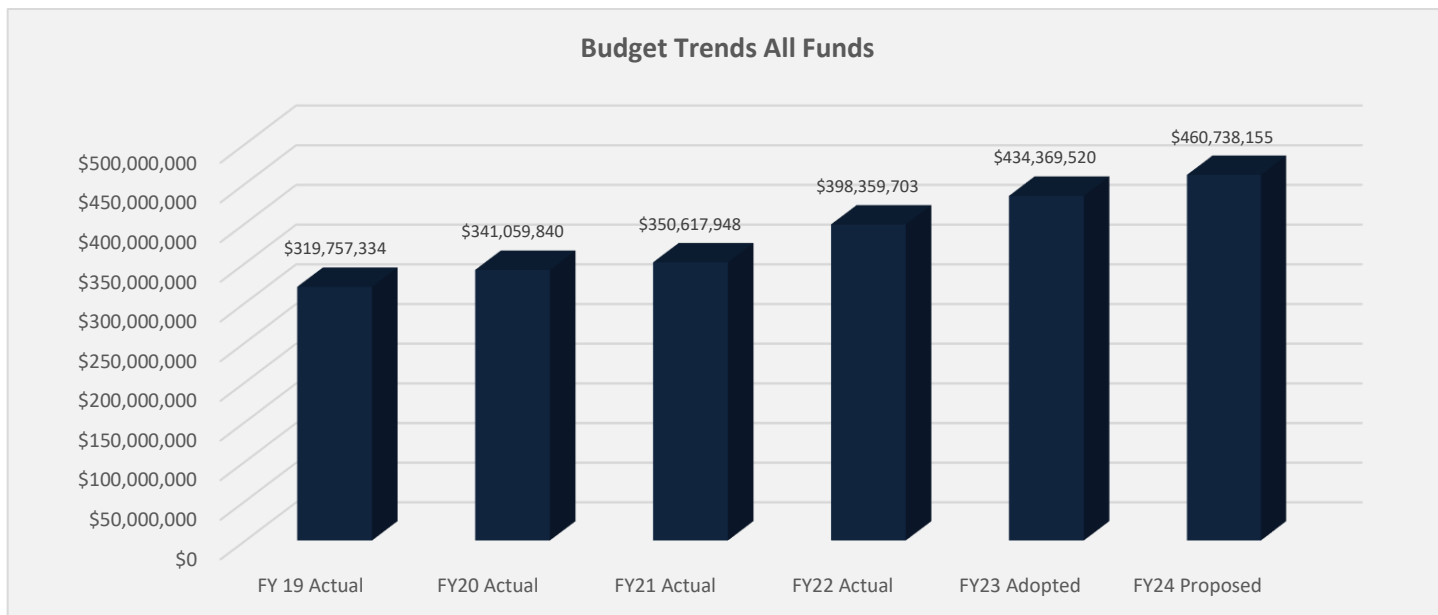
Debt Service

The Debt Service budget of \$30,075,200 is an increase of \$1,263,300 or 4.4% above the FY 2023 Adopted budget. This net increase is due to new bond issuances for the FY 2024 CIP offset to a degree by the retirement of older bonds.

All Funds Summary

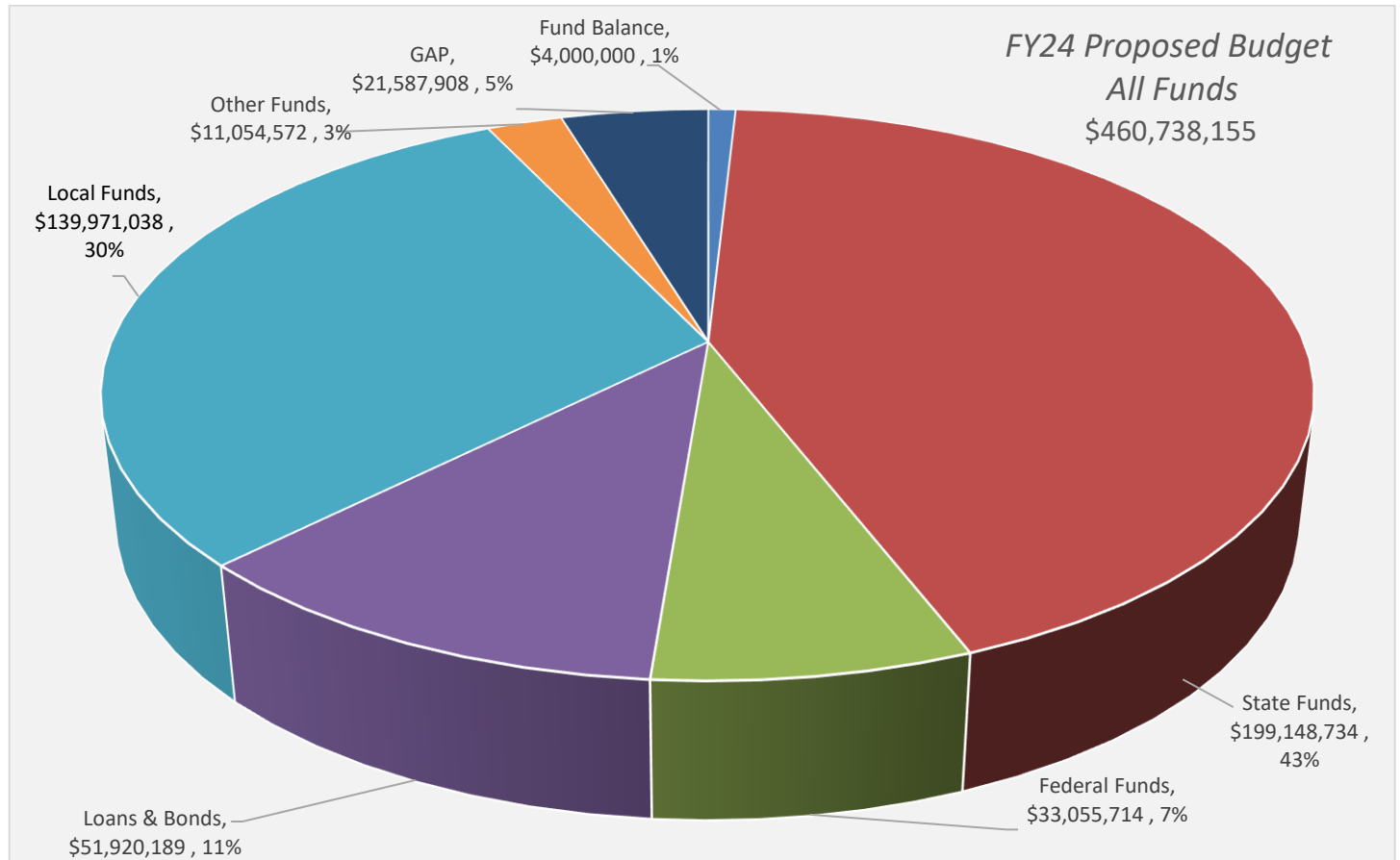
Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Total Budget	\$341,059,840	\$350,617,948	\$398,359,703	\$434,369,520	\$460,738,155	\$26,368,635	6.07%	100.00%



Revenue Trends by Summary Object All Funds

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
FUND BALANCE	\$0	\$0	\$0	\$8,000,000	\$4,000,000	(\$4,000,000)	-50.00%	0.88%
Subtotal	\$0.00	\$0	\$0	\$8,000,000	\$4,000,000	(\$4,000,000)	-50.00%	0.88%
STATE FUNDS	\$121,286,787	\$126,098,260	\$130,800,521	\$158,406,618	\$164,408,364	\$6,001,746	3.79%	36.00%
STATE SALES TAX	\$27,462,338	\$30,348,056	\$34,865,744	\$32,762,179	\$34,740,370	\$1,978,191	6.04%	7.61%
Subtotal	\$148,749,125	\$156,446,316	\$165,666,265	\$191,168,797	\$199,148,734	\$7,979,937	4.17%	43.60%
FEDERAL FUNDS	\$16,983,942	\$41,812,487	\$44,295,633	\$60,166,756	\$33,055,714	(\$27,111,042)	-45.06%	7.24%
GAP	\$0	\$0	\$0	\$0	\$21,587,908	\$21,587,908	100.00%	4.73%
LOANS & BONDS	\$29,415,640	\$13,107,503	\$18,325,052	\$25,184,535	\$51,920,189	\$26,735,654	106.16%	11.37%
LOCAL FUNDS	\$135,512,210	\$134,271,845	\$164,060,031	\$138,081,416	\$139,971,038	\$1,889,622	1.37%	30.65%
OTHER FUNDS	\$10,398,924	\$4,979,797	\$6,012,723	\$11,768,016	\$11,054,572	(\$713,444)	-6.06%	2.42%
Subtotal	\$192,310,715	\$194,171,633	\$232,693,438	\$235,200,723	\$257,589,421	\$22,388,698	7.56%	57.27%
Grand Total	\$341,059,840	\$350,617,948	\$398,359,703	\$434,369,520	\$460,738,155	\$26,368,635	6.07%	100.00%



Revenue Trends by Object

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
Fund Balance	077200	USE OF FUND BALANCE	\$0	\$0	\$0	\$8,000,000	\$4,000,000	(\$4,000,000)	-50.00%
	Total for Area		\$0	\$0	\$0	\$8,000,000	\$4,000,000	(\$4,000,000)	-50.00%
State Funds	030900	2402010 SALES TAX RECPTS	\$27,462,338	\$30,348,056	\$34,865,744	\$32,762,179	\$34,740,370	\$1,978,191	6.04%
	031100	240298 RACE TO GED	\$71,852	\$77,161	\$77,161	\$77,161	\$77,161	\$0	0.00%
	031300	240444 PLUGGED IN VA	\$0	\$0	\$0	\$0	\$15,984	\$15,984	100.00%
	031800	COMPENSATION SUPPLEMENT	\$4,243,936	\$0	\$4,934,179	\$5,264,881	\$11,366,361	\$6,101,480	115.89%
	031903	NO LOSS FUNDING	\$0	\$4,139,528	\$0	\$5,459,234	\$5,475,889	\$16,655	0.31%
	031904	SCHOOL MEALS EXP	\$0	\$0	\$0	\$92,491	\$92,491	\$0	0.00%
	031905	BONUS PAYMENT	\$0	\$0	\$0	\$0	\$970,997	\$970,997	100.00%
	031906	GROCERY TAX HOLD HARMLES	\$0	\$0	\$0	\$709,392	\$4,838,606	\$4,129,214	582.08%
	032100	240202 BASIC AID	\$71,691,678	\$73,705,664	\$74,335,847	\$81,861,957	\$85,959,648	\$4,097,691	5.01%
	032200	240205 REG FOSTER CARE	\$109,115	\$97,252	\$79,396	\$102,106	\$70,060	(\$32,047)	-31.39%
	032300	240259 SP/ED FOSTER CARE	\$104,100	\$122,572	\$100,450	\$102,106	\$70,060	(\$32,047)	-31.39%
	032400	240207 EDUC FOR GIFTED	\$754,632	\$760,053	\$785,438	\$840,262	\$852,722	\$12,460	1.48%
	032500	240208 REMEDIAL EDUC	\$2,027,148	\$2,181,635	\$2,254,497	\$2,358,630	\$2,393,606	\$34,976	1.48%
	032600	240204 REMEDIAL SUM SCH	\$215,450	\$631,611	\$650,429	\$371,678	\$261,360	(\$110,318)	-29.68%
	033300	240221 INSTRUCT SOC SEC	\$4,217,061	\$4,222,519	\$4,392,632	\$4,599,329	\$4,742,333	\$143,004	3.11%
	033500	240223 INSTRUCT RETIRE	\$9,292,330	\$9,824,394	\$10,225,234	\$10,731,768	\$11,040,510	\$308,742	2.88%
	033700	240241 INSTRUCT GLI	\$281,137	\$295,576	\$305,448	\$324,312	\$329,121	\$4,809	1.48%
	033900	240212 SPECIAL ED SOQ	\$8,626,478	\$8,416,887	\$8,697,994	\$8,019,343	\$8,019,343	\$0	0.00%
	034100	240220 HOSP/C/DET HOMES	\$1,056,140	\$1,006,046	\$899,848	\$1,117,034	\$1,183,713	\$66,679	5.97%
	034200	240246 SP ED - HOMEBOUND	\$77,742	\$67,312	\$697	\$68,646	\$115,983	\$47,337	68.96%

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
	034400	240248 SP ED - REGIONAL	\$1,282,014	\$1,251,754	\$1,610,464	\$1,489,693	\$1,571,052	\$81,359	5.46%
	034800	240214 TEXTBOOKS	\$1,489,880	\$1,512,647	\$1,218,883	\$1,951,472	\$1,980,410	\$28,938	1.48%
	034900	240217 VOC ED	\$902,599	\$844,504	\$872,708	\$1,017,159	\$1,211,763	\$194,604	19.13%
	035000	240252 VOC ED - EQUIP	\$34,427	\$33,962	\$36,904	\$0	\$0	\$0	0.00%
	035100	240218 VOC ED - ADULT	\$23,132	\$0	\$0	\$0	\$0	\$0	0.00%
	035200	240282 VOC ED - OCC/TECH	\$198,614	\$168,178	\$181,885	\$237,794	\$247,446	\$9,652	4.06%
	035400	240218 APPRENTICESHIP STATE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	035500	240347 SHOOL BREAKFAST-STATE	\$253,972	\$57,840	\$443,141	\$541,549	\$541,549	\$0	0.00%
	035600	240215 SCHOOL LUNCH - STATE	\$0	\$117,586	\$204,950	\$117,586	\$204,950	\$87,364	74.30%
	035800	EARLY CHILDHOOD GRANT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	035900	240281 AT RISK(4- YR OLD)	\$572,481	\$691,035	\$889,075	\$1,085,057	\$1,085,057	\$0	0.00%
	036000	240240 ST LEAD COORDINATING	\$87,969	\$81,120	\$81,120	\$81,120	\$81,120	\$0	0.00%
	036200	240265 AT-RISK (REGULAR)	\$1,906,113	\$2,517,548	\$3,401,381	\$5,601,339	\$4,345,341	(\$1,255,998)	-22.42%
	036400	240299 ENGLISH/2ND LANG	\$1,066,872	\$1,259,635	\$1,630,062	\$2,297,155	\$2,283,837	(\$13,318)	-0.58%
	036500	240400 OTHER STATE PAYMT	\$257,848	\$173,433	\$181,878	\$291,110	\$381,676	\$90,566	31.11%
	036700	240399 NATIONAL BOARD CERT	\$92,500	\$65,000	\$57,500	\$104,000	\$60,000	(\$44,000)	-42.31%
	037000	240291MENTOR TEACHER PROG	\$22,645	\$23,361	\$20,389	\$25,129	\$33,575	\$8,446	33.61%
	037100	UNAWARDED STATE REVENUE	\$0	\$0	\$0	\$0	\$229,924	\$229,924	100.00%
	037200	240206 ADULT ED- GAE	\$35,730	\$37,837	\$37,837	\$37,837	\$37,837	\$0	0.00%
	037300	240229 GOV SCH GRANT/ST	\$1,029,131	\$1,083,579	\$1,100,083	\$1,212,844	\$1,354,173	\$141,329	11.65%
	038000	240228 EARLY INTERVENTION	\$582,710	\$555,653	\$1,120,452	\$1,575,090	\$956,218	(\$618,872)	-39.29%
	038600	240275 K-3 PRIMARY	\$2,060,347	\$2,280,976	\$2,431,599	\$2,513,240	\$2,628,547	\$115,307	4.59%

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
	038900	240415 PROJECT GRADUATION	\$37,500	\$37,500	\$37,500	\$37,500	\$37,500	\$0	0.00%
	039200	240286 LOTTERY PER PUPIL	\$5,415,742	\$5,869,560	\$5,911,200	\$5,977,180	\$6,116,956	\$139,776	2.34%
	039300	240203 GED	\$33,545	\$33,545	\$32,931	\$32,930	\$32,810	(\$120)	-0.36%
	039400	410405 TECHNOLOGY	\$856,000	\$830,000	\$830,000	\$856,000	\$830,000	(\$26,000)	-3.04%
	039700	240405 ALGEBRA READINESS	\$276,217	\$291,054	\$286,654	\$283,553	\$280,676	(\$2,877)	-1.01%
	Total for Area		\$148,749,125	\$156,446,316	\$165,666,265	\$191,168,797	\$199,148,734	\$7,979,937	4.17%
Federal Funds	040100	84.002 REG.AD.ED.ABE	\$288,511	\$369,209	\$415,091	\$403,418	\$402,255	(\$1,163)	-0.29%
	040200	84.01 TITLE I- LOCAL ED	\$3,002,581	\$3,232,223	\$3,359,056	\$4,242,651	\$4,046,549	(\$196,102)	-4.62%
	040500	84.027 TITLE VI-B/SP ED	\$4,622,607	\$4,017,451	\$5,076,429	\$5,553,882	\$5,235,081	(\$318,801)	-5.74%
	041200	3302120 IMPACT AID 81-874	\$185,967	\$165,545	\$148,400	\$175,755	\$166,637	(\$9,118)	-5.19%
	041400	10.553,5,9 FED FOOD SERV	\$3,467,656	\$14,873,852	\$13,053,612	\$14,900,000	\$4,200,000	(\$10,700,000)	-71.81%
	041900	84.365 TITLE III - LA	\$79,431	\$127,223	\$194,106	\$377,871	\$460,595	\$82,724	21.89%
	041910	84.365 TITLE III - I&Y	\$0	\$0	\$0	\$31,545	\$42,694	\$11,149	35.34%
	042600	84.027 INTERPRETER GRANT	\$8,087	\$0	\$0	\$0	\$0	\$0	0.00%
	042800	84.367 TITLE II	\$535,657	\$449,659	\$514,832	\$892,456	\$1,045,252	\$152,796	17.12%
	042900	HEADSTART	\$960,682	\$1,057,813	\$1,105,485	\$1,073,621	\$1,115,532	\$41,911	3.90%
	043300	84.173 PRE-SCHOOL GRANT	\$91,441	\$91,358	\$95,886	\$95,221	\$103,761	\$8,540	8.97%
	043600	3302240 CARL PERKINS	\$307,361	\$301,846	\$320,871	\$331,466	\$393,838	\$62,372	18.82%
	044200	3302990 OTHER FED FUNDS	\$1,787,792	\$8,699,420	\$2,567,241	\$9,000	\$9,000	\$0	0.00%
	044900	ROTC REIMBURSEMENT	\$162,010	\$169,824	\$130,639	\$165,920	\$165,920	\$0	0.00%
	046300	BUILD AMERICA BOND SUBSID	\$65,707	\$197,913	\$131,693	\$135,000	\$135,000	\$0	0.00%
	046400	84.002 ENG LITERACY/CIVIC	\$81,116	\$57,699	\$58,687	\$57,699	\$150,000	\$92,301	159.97%
	046500	84.002 CORRECTIONS & INST	\$22,108	\$9,882	\$12,918	\$12,918	\$5,600	(\$7,318)	-56.65%

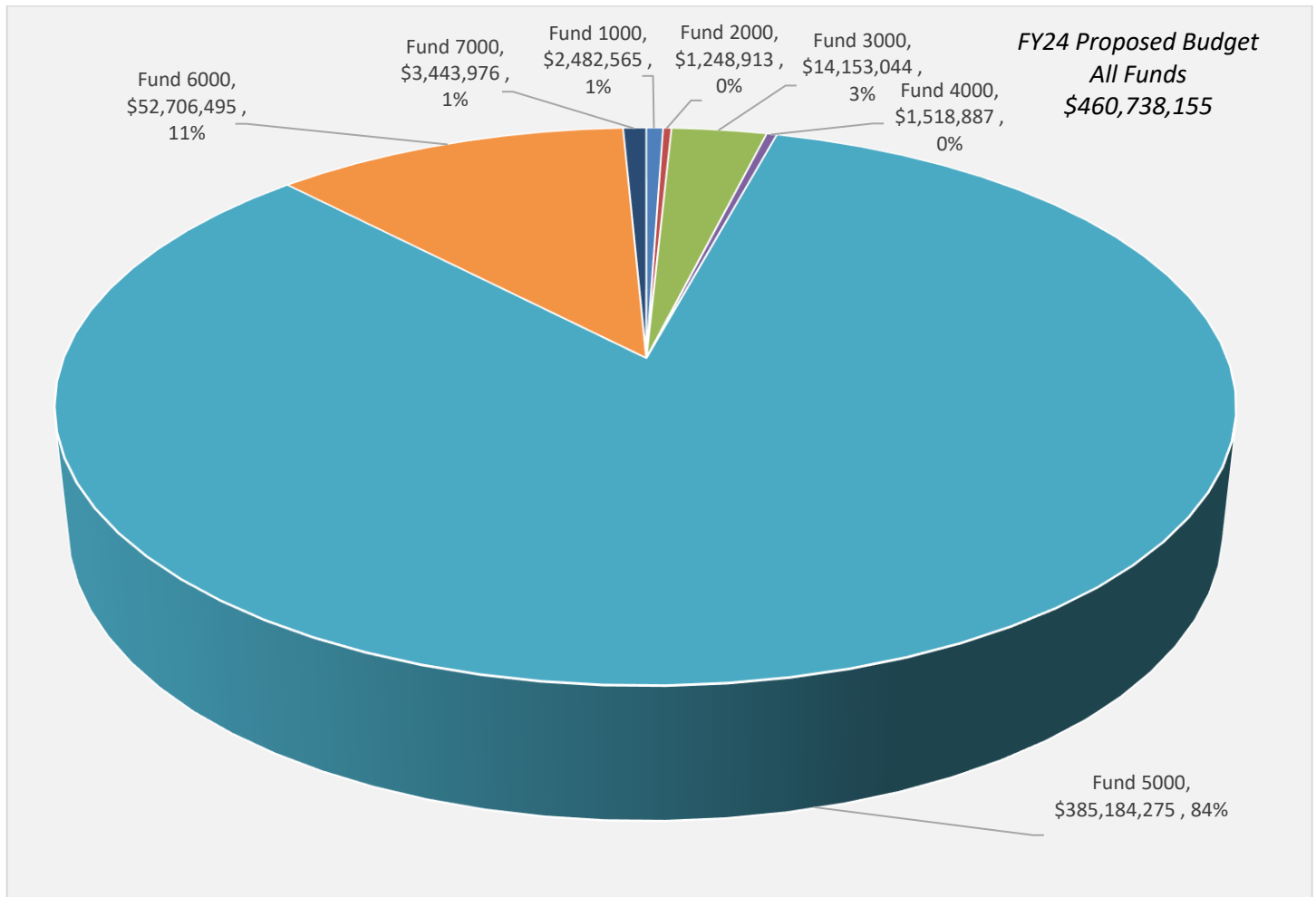
Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
	046600	10.553 FED SCH BREAKFAST	\$1,237,288	\$0	\$3,974,997	\$3,425,798	\$2,016,554	(\$1,409,244)	-41.14%
	046740	84.425D CARES ACT ESSER III	\$0	\$0	\$6,642,362	\$16,279,390	\$8,302,000	(\$7,977,390)	-49.00%
	046780	ARP ESSER III SET-ASIDE	\$0	\$0	\$0	\$1,793,975	\$590,000	(\$1,203,975)	-67.11%
	047000	UNAWARDED FEDERAL REV	\$0	\$0	\$0	\$500,000	\$4,113,771	\$3,613,771	722.75%
	047100	84.424 TITLE IV PART A	\$77,939	\$241,482	\$513,128	\$590,100	\$355,675	(\$234,425)	-39.73%
	Total for Area		\$16,983,942	\$41,812,487	\$44,295,633	\$60,166,756	\$33,055,714	(\$27,111,042)	-45.06%
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	\$98,178,295	\$101,017,940	\$98,548,788	\$109,157,051	\$109,905,791	\$748,740	0.69%
	050300	5105020 LOCAL TRANSFER-DEBT SE	\$27,769,102	\$27,721,649	\$28,141,795	\$28,924,365	\$30,065,247	\$1,140,882	3.94%
	050400	5105000 PRIOR YR CARRYOVR	\$3,416,132	\$5,532,256	\$9,284,458	\$0	\$0	\$0	0.00%
	050500	APPROPRIATIONS-INTERIM	\$63,870	\$0	\$0	\$0	\$0	\$0	0.00%
	050800	BOND REFINANCE PROCEEDS	\$6,084,812	\$0	\$28,084,990	\$0	\$0	\$0	0.00%
	Total for Area		\$135,512,210	\$134,271,845	\$164,060,031	\$138,081,416	\$139,971,038	\$1,889,622	1.37%
Other Funds	070200	FOIA REQUEST REVENUE	\$119	\$1,214	\$745	\$290	\$500	\$210	72.41%
	070400	1612070 PVT TUITION-SUMMR	\$6,100	\$30,000	\$500	\$108,000	\$10,000	(\$98,000)	-90.74%
	070500	1612020 SPEC FEES/PUPILS	\$510	\$14,528	\$34,603	\$3,600	\$3,600	\$0	0.00%
	070600	1612030 SALE OF TEXTBOOKS	\$2,953	\$0	\$0	\$0	\$0	\$0	0.00%
	070700	1612040 SCHOOL FOOD SVC	\$22,096	\$3,707	\$0	\$15,000	\$15,000	\$0	0.00%
	071000	1803030 REBATES/REF OTHER	\$61,192	\$130,894	\$155,117	\$51,100	\$52,500	\$1,400	2.74%
	071200	1899030 DONATIONS/SP GFTS	\$9,891	\$11,266	\$17,000	\$16,200	\$12,200	(\$4,000)	-24.69%
	071600	1899090 SALE OTHER EQUIP	\$95,583	\$30,181	\$110,329	\$61,000	\$58,500	(\$2,500)	-4.10%
	071700	1899100 INSURANCE ADJUST	\$47,324	\$170,996	\$130,033	\$48,000	\$50,000	\$2,000	4.17%

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
	071800	1899120 OTHER FUNDS	\$6,516	\$8,511	\$13,700	\$6,000	\$6,000	\$0	0.00%
	071900	1901010 TUIT OTHER CO/CTY	\$1,596,965	\$0	\$0	\$0	\$0	\$0	0.00%
	072100	2500000 OTHER ST AGENCIES	\$750	\$0	\$0	\$0	\$0	\$0	0.00%
	072300	1612040 CAFE TRANSFERS	\$3,834,997	\$128,161	\$654,659	\$4,539,000	\$3,000,000	(\$1,539,000)	-33.91%
	072600	1612060 ADULT ED-ABE/ESL	\$33,460	\$36,112	\$0	\$37,000	\$37,000	\$0	0.00%
	072900	1612060 ADULT ED WORKPLAC	\$22,741	\$22,516	\$36,532	\$16,000	\$16,000	\$0	0.00%
	073100	1899120 SUPPLEMENTAL PAY	\$73,943	\$10,895	\$68,678	\$204,103	\$150,000	(\$54,103)	-26.51%
	073400	2500000 DUAL ENROLLMENT	\$336,252	\$372,615	\$0	\$370,000	\$370,000	\$0	0.00%
	073600	1502010 USE OF FACILITIES	\$71,351	\$50,010	\$125,075	\$190,000	\$190,000	\$0	0.00%
	074200	FINGERPRINTING	\$2,350	\$1,457	\$0	\$3,700	\$1,500	(\$2,200)	-59.46%
	074300	FLEET REVENUE - COUNTY	\$507,430	\$565,956	\$690,298	\$670,000	\$834,638	\$164,638	24.57%
	074400	FIELD TRIP REIMBURSEMENTS	\$90,058	\$710	\$57,130	\$170,000	\$170,000	\$0	0.00%
	074600	MEDICAID REIMBURSEMENTS	\$1,345,877	\$1,341,544	\$1,436,685	\$1,200,000	\$1,500,000	\$300,000	25.00%
	074700	CATERING	\$13,525	\$493	\$5,303	\$28,000	\$28,000	\$0	0.00%
	074900	INTEREST	\$51,941	\$12,254	\$2,832	\$32,000	\$32,000	\$0	0.00%
	075000	PRINT SHOP REVENUE	\$131,039	\$95,726	\$128,859	\$140,000	\$130,000	(\$10,000)	-7.14%
	075100	1900110 E-RATE	\$36,691	\$151,996	\$241,897	\$1,200,000	\$1,609,796	\$409,796	34.15%
	075200	FLEET REVENUE - TRANSPORT	\$1,738,231	\$1,526,694	\$1,760,208	\$2,349,916	\$2,461,811	\$111,895	4.76%
	075300	FLEET REVENUE - MAINTENAN	\$86,678	\$90,386	\$102,792	\$128,404	\$134,824	\$6,420	5.00%
	075600	FLEET REVENUE - OTHER	\$6,148	\$4,347	\$16,106	\$9,219	\$9,219	\$0	0.00%
	075800	FLEET REV - WARRANTY/INS	\$193	\$1,419	\$1,121	\$3,484	\$3,484	\$0	0.00%
	075900	APPRENTICESHIP	\$59,467	\$33,397	\$42,714	\$53,000	\$53,000	\$0	0.00%
	076200	HP SELF-MAINTAINER REV	\$28,810	\$43,925	\$75,205	\$35,000	\$35,000	\$0	0.00%
	076400	MIDDLE SCH ATHLETIC FEE	\$2,069	\$0	\$0	\$0	\$0	\$0	0.00%

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
	076500	WELLNESS GRANT/ANTHEM	\$47,587	\$36,059	\$29,639	\$50,000	\$50,000	\$0	0.00%
	077100	SCHOOL SOCIAL WORK HOMELS	\$28,086	\$8,834	\$19,449	\$30,000	\$30,000	\$0	0.00%
	Total for Area		\$10,398,924	\$4,979,797	\$6,012,723	\$11,768,016	\$11,054,572	(\$713,444)	-6.06%
Loans & Bonds	080300	4104030 BOND NOTES	\$29,072,310	\$13,079,772	\$18,273,673	\$25,184,535	\$51,920,189	\$26,735,654	106.16%
	080800	INTEREST GO/IDA BONDS	\$343,330	\$27,731	\$51,379	\$0	\$0	\$0	0.00%
	Total for Area		\$29,415,640	\$13,107,503	\$18,325,052	\$25,184,535	\$51,920,189	\$26,735,654	106.16%
GAP	076800	REVENUE GAP	\$0	\$0	\$0	\$0	\$21,587,908	\$21,587,908	100.00%
	Total for Area		\$0	\$0	\$0	\$0	\$21,587,908	\$21,587,908	100.00%
GRAND TOTAL			\$341,059,840	\$350,617,948	\$398,359,703	\$434,369,520	\$460,738,155	\$26,368,635	6.07%

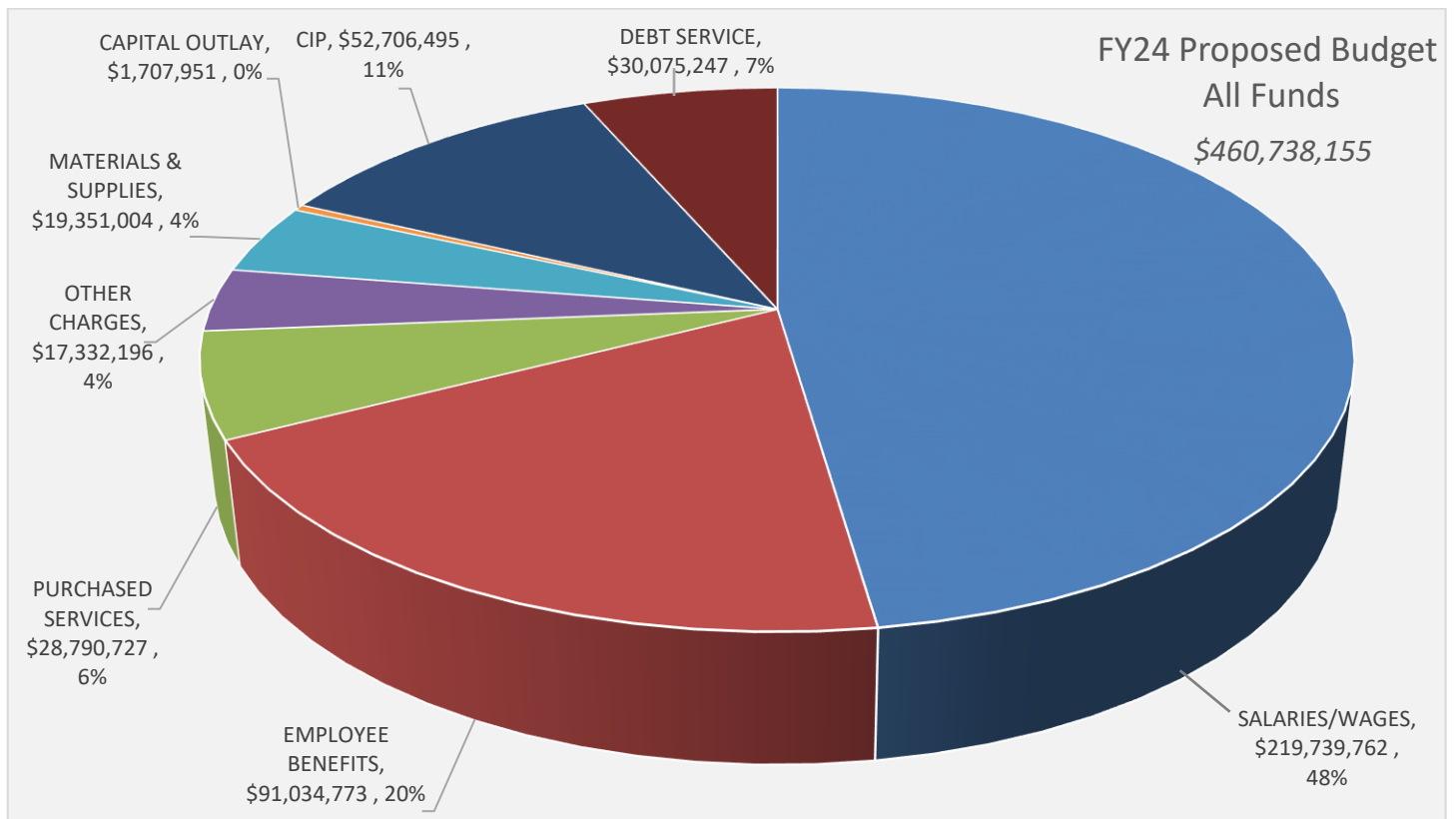
All Funds Budget Trends

Fund	Fund	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
1000	GOVERNOR'S SCHOOL	\$2,154,345	\$2,097,101	\$2,259,676	\$2,329,095	\$2,482,565	\$153,470	6.59%	0.54%
2000	DETENTION CENTER	\$1,060,956	\$1,018,823	\$916,678	\$1,120,313	\$1,248,913	\$128,600	11.48%	0.27%
3000	FOOD SERVICE	\$10,730,055	\$24,020,573	\$21,034,560	\$31,713,924	\$14,153,044	(\$17,560,880)	-55.37%	3.07%
4000	REGIONAL ADULT ED	\$717,340	\$788,376	\$848,349	\$869,083	\$1,518,887	\$649,804	74.77%	0.33%
5000	OPERATING FUND	\$294,635,400	\$307,376,747	\$352,209,300	\$356,432,696	\$385,184,275	\$28,751,579	8.07%	83.60%
6000	CAPITAL PROJECTS	\$29,415,640	\$13,107,503	\$18,325,052	\$38,743,386	\$52,706,495	\$13,963,109	36.04%	11.44%
7000	FLEET SERVICE	\$2,346,105	\$2,208,825	\$2,766,089	\$3,161,023	\$3,443,976	\$282,953	8.95%	0.75%
	Grand Total	\$341,059,840	\$350,617,948	\$398,359,703	\$434,369,520	\$460,738,155	\$26,368,635	6.07%	100%



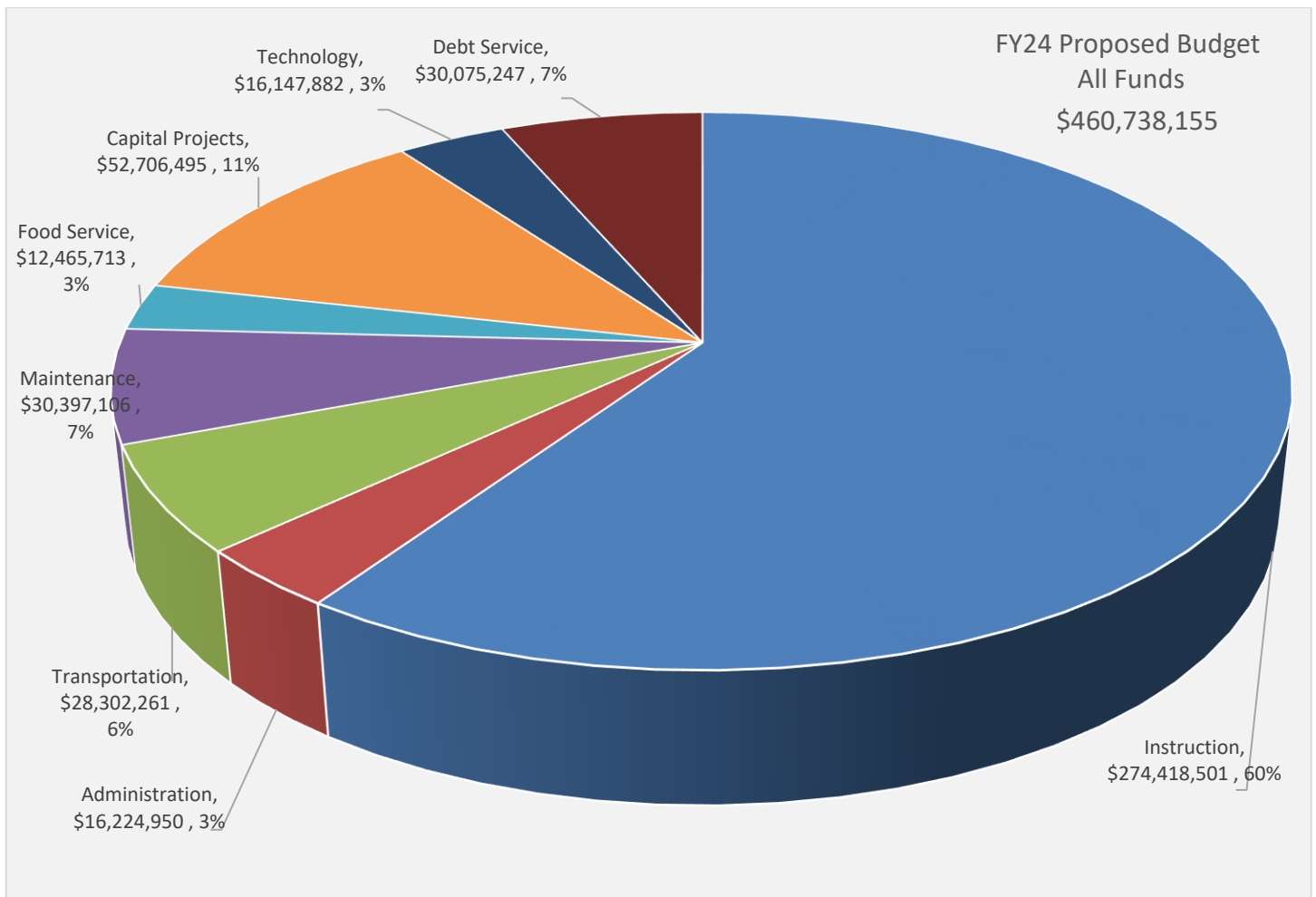
All Funds Expenditures by Summary Object

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$163,626,636	\$163,085,827	\$176,043,825	\$201,507,045	\$219,739,762	\$18,232,717	9.05%	47.69%
EMPLOYEE BENEFITS	\$72,117,896	\$81,112,264	\$82,135,037	\$81,802,993	\$91,034,773	\$9,231,779	11.29%	19.76%
Subtotal	\$235,744,532	\$244,198,091	\$258,178,862	\$283,310,038	\$310,774,535	\$27,464,497	9.69%	67.45%
Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$20,554,951	\$24,511,250	\$29,214,896	\$40,679,691	\$28,790,727	(\$11,888,964)	-29.23%	6.25%
OTHER CHARGES	\$8,767,621	\$8,874,588	\$11,138,550	\$18,574,500	\$17,332,196	(\$1,242,304)	-6.69%	3.76%
MATERIALS & SUPPLIES	\$9,016,214	\$17,382,079	\$17,519,805	\$16,542,022	\$19,351,004	\$2,808,982	16.98%	4.20%
CAPITAL OUTLAY	\$370,292	\$298,062	\$790,520	\$7,707,951	\$1,707,951	(\$6,000,000)	-77.84%	0.37%
CIP	\$22,545,347	\$10,702,467	\$15,608,887	\$38,743,386	\$52,706,495	\$13,963,109	36.04%	11.44%
BONDS	\$33,691,411	\$27,662,806	\$55,991,017	\$28,811,932	\$30,075,247	\$1,263,315	4.38%	6.53%
Subtotal	\$94,945,836	\$89,431,252	\$130,263,674	\$151,059,482	\$149,963,621	(\$1,095,862)	-0.73%	32.55%
Grand Total	\$330,690,368	\$333,629,344	\$327,495,310	\$434,369,520	\$460,738,155	\$26,368,635	6.07%	100.00%



All Funds Expenditures by State Category

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Instruction	\$201,073,718	\$212,480,991	\$226,011,037	\$253,803,425	\$274,418,501	\$20,615,076	8.12%	59.56%
Administration	\$11,230,542	\$13,455,708	\$13,967,402	\$15,982,489	\$16,224,950	\$242,461	1.52%	3.52%
Transportation	\$20,784,462	\$18,171,064	\$24,449,286	\$25,915,471	\$28,302,261	\$2,386,790	9.21%	6.14%
Maintenance	\$21,961,171	\$23,158,901	\$24,818,232	\$31,866,419	\$30,397,106	(\$1,469,313)	-4.61%	6.60%
Food Services	\$9,789,739	\$13,977,310	\$13,332,003	\$24,028,761	\$12,465,713	(\$11,563,048)	-48.12%	2.71%
Capital Projects	\$22,545,347	\$10,702,467	\$15,608,887	\$38,743,386	\$52,706,495	\$13,963,109	36.04%	11.44%
Technology	\$9,578,324	\$14,020,097	\$14,231,812	\$15,217,636	\$16,147,882	\$930,246	6.11%	3.50%
Debt Services	\$33,727,065	\$27,662,806	\$56,199,070	\$28,811,932	\$30,075,247	\$1,263,315	4.38%	6.53%
Grand Total	\$330,690,368	\$333,629,344	\$388,617,729	\$434,369,520	\$460,738,155	\$26,368,635	6.07%	100.00%



All Funds Expenditures by State Category and Function

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	\$160,736,860	\$166,727,373	\$179,466,327	\$203,894,425	\$223,672,050	\$19,777,625	9.70%	
1210 GUIDANCE SERVICES	\$7,390,475	\$7,574,013	\$8,326,507	\$9,146,271	\$9,802,315	\$656,044	7.17%	
1220 SCHOOL SOCIAL WORKERS SVC	\$3,043,509	\$2,891,912	\$3,070,829	\$4,036,570	\$4,014,030	(\$22,540)	-0.56%	
1230 HOMEBOUND INSTRUCTION	\$300,745	\$85,467	\$307,221	\$202,085	\$204,238	\$2,153	1.07%	
1310 IMPROVEMT OF INSTRUCTION	\$8,683,035	\$13,567,321	\$12,519,661	\$12,474,382	\$12,117,528	(\$356,853)	-2.86%	
1311 GUIDANCE SERVICES SBO	\$15,624	\$114,818	\$29,859	\$33,300	\$33,300	\$0	0.00%	
1312 TESTING SERVICES	\$45,726	\$47,318	\$96,136	\$123,636	\$123,636	\$0	0.00%	
1320 MEDIA SERVICES	\$4,580,381	\$4,710,013	\$4,818,815	\$4,929,157	\$5,052,564	\$123,407	2.50%	
1400 INSTRUC SUPPORT-SCH ADMIN	\$133,641	\$98,978	\$161,029	\$91,500	\$91,500	\$0	0.00%	
1410 OFFICE OF THE PRINCIPAL	\$16,143,722	\$16,663,778	\$17,214,653	\$18,872,100	\$19,307,340	\$435,240	2.31%	
Subtotal	\$201,073,718	\$212,480,991	\$226,011,037	\$253,803,425	\$274,418,501	\$20,615,076	8.12%	59.56%
Administration								
2110 BOARD SERVICES	\$240,555	\$254,721	\$284,511	\$260,042	\$175,481	(\$84,561)	-32.52%	
2120 EXECUTIVE ADMIN SERVICES	\$1,147,830	\$1,069,736	\$1,534,618	\$1,067,991	\$1,513,950	\$445,959	41.76%	
2130 PUBLIC INFORMATION	\$664,266	\$661,636	\$650,800	\$747,829	\$781,329	\$33,500	4.48%	
2140 HUMAN RESOURCES	\$1,550,895	\$1,451,615	\$1,511,179	\$1,811,520	\$1,801,943	(\$9,578)	-0.53%	
2150 CONSTRUCTION MANAGEMENT	\$103,493	\$102,927	\$104,888	\$109,346	\$0	(\$109,346)	-100.00%	
2160 FISCAL SERVICES	\$1,444,183	\$1,467,589	\$1,752,890	\$1,929,697	\$2,772,692	\$842,995	43.69%	
2170 PURCHASING	\$219,490	\$2,641,277	\$950,971	\$1,739,851	\$257,217	(\$1,482,635)	-85.22%	
2220 HEALTH SERVICES	\$4,433,852	\$4,596,568	\$5,759,972	\$6,465,261	\$6,849,355	\$384,094	5.94%	
2230 PSYCHOLOGICAL SERVICES	\$1,425,978	\$1,209,639	\$1,417,572	\$1,850,952	\$2,072,984	\$222,032	12.00%	
Subtotal	\$11,230,542	\$13,455,708	\$13,967,402	\$15,982,489	\$16,224,950	\$242,461	1.52%	3.52%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Transportation								
3100 TRANSP - MGMT & DIRECTION	\$1,869,454	\$1,870,862	\$1,868,919	\$1,978,934	\$2,362,539	\$383,605	19.38%	
3200 VEHICLE OPERATION SVCS	\$14,610,957	\$12,579,192	\$17,901,596	\$18,491,898	\$20,100,236	\$1,608,337	8.70%	
3400 VEHICLE MAINTENANCE SVCS	\$4,304,051	\$3,721,010	\$4,678,770	\$5,444,639	\$5,839,487	\$394,848	7.25%	
Subtotal	\$20,784,462	\$18,171,064	\$24,449,286	\$25,915,471	\$28,302,261	\$2,386,790	9.21%	6.14%
Maintenance								
4100 MAINT - MGMT & DIRECTION	\$1,113,974	\$1,042,691	\$974,607	\$1,103,869	\$1,777,567	\$673,698	61.03%	
4200 BUILDING SERVICES	\$19,803,380	\$20,876,577	\$22,183,719	\$22,376,523	\$25,663,811	\$3,287,288	14.69%	
4300 GROUNDS SERVICES	\$183,653	\$193,562	\$231,247	\$203,719	\$335,000	\$131,281	64.44%	
4400 EQUIPMENT SERVICES	\$660,875	\$840,167	\$1,164,505	\$7,938,795	\$2,295,795	(\$5,643,000)	-71.08%	
4500 VEHICLE SERVICES	\$199,290	\$205,904	\$264,154	\$243,513	\$324,933	\$81,420	33.44%	
Subtotal	\$21,961,171	\$23,158,901	\$24,818,232	\$31,866,419	\$30,397,106	(\$1,469,313)	-4.61%	6.60%
Food Services								
5100 FOOD SERVICE	\$9,789,739	\$13,977,310	\$13,332,003	\$24,028,761	\$12,465,713	(\$11,563,048)	-48.12%	
Subtotal	\$9,789,739	\$13,977,310	\$13,332,003	\$24,028,761	\$12,465,713	(\$11,563,048)	-48.12%	2.71%
Capital Projects								
6500 BLDG ACQ & CONSTR SVCS	\$22,545,347	\$10,702,467	\$15,608,887	\$38,743,386	\$52,706,495	\$13,963,109	36.04%	
Subtotal	\$22,545,347	\$10,702,467	\$15,608,887	\$38,743,386	\$52,706,495	\$13,963,109	36.04%	11.44%
Technology								
6810 TECHNOLOGY - CLASSROOM	\$1,551,070	\$5,674,817	\$5,300,546	\$5,674,902	\$5,988,152	\$313,250	5.52%	
6820 TECHNOLOGY - INSTRUCT. SUP	\$6,468,344	\$6,470,659	\$7,131,269	\$7,840,031	\$7,854,794	\$14,763	0.19%	
6830 TECHNOLOGY-ADMINISTRATION	\$1,199,440	\$1,508,584	\$1,351,385	\$1,295,126	\$1,867,662	\$572,536	44.21%	
6850 TECHNOLOGY-TRANSPORTATION	\$238,153	\$241,868	\$262,426	\$263,569	\$285,648	\$22,079	8.38%	
6860 TECHNOLOGY-MAINTENANCE	\$121,317	\$124,169	\$186,187	\$144,008	\$151,626	\$7,618	5.29%	
Subtotal	\$9,578,324	\$14,020,097	\$14,231,812	\$15,217,636	\$16,147,882	\$930,246	6.11%	3.50%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Debt Services								
7100 DEBT SERVICE	\$33,727,065	\$27,662,806	\$56,199,070	\$28,811,932	\$30,075,247	\$1,263,315	4.38%	
Subtotal	\$33,727,065	\$27,662,806	\$56,199,070	\$28,811,932	\$30,075,247	\$1,263,315	4.38%	6.53%
Grand Total	\$330,690,368	\$333,629,344	\$388,617,729	\$434,369,520	\$460,738,155	\$26,368,635	6.07%	100.0%

All Funds Expenditures by Object

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
111000 - COMP OF DIRECTORS	\$2,559,399	\$2,710,602	\$2,725,051	\$2,958,011	\$3,122,737	\$164,726	5.57%
111100 - COMP OF BOARD MEMBERS	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000	\$0	0.00%
111200 - COMP OF SUPERINTENDENT	\$205,000	\$213,686	\$444,975	\$215,000	\$245,000	\$30,000	13.95%
111300 - COMP OF ASST SUPTS	\$304,727	\$245,589	\$418,484	\$531,568	\$494,707	(\$36,861)	-6.93%
111500 - TRAVEL/CAR ALLOWANCE	\$13,850	\$5,833	\$0	\$0	\$0	\$0	0.00%
111600 - RECERTIFICATION SPCLST	\$108,826	\$85,655	\$61,451	\$93,932	\$95,348	\$1,416	1.51%
111700 - SPECIALISTS	\$145,536	\$138,700	\$157,237	\$173,933	\$584,437	\$410,504	236.01%
111800 - ACTIVITIES PERSONNEL	\$473,323	\$467,729	\$494,079	\$518,782	\$544,721	\$25,939	5.00%
112100 - COMP OF TEACHERS	\$100,646,483	\$100,127,314	\$103,560,214	\$121,904,507	\$132,944,170	\$11,039,663	9.06%
112300 - COMP OF COORDINATOR	\$1,175,295	\$1,165,169	\$997,371	\$1,220,222	\$1,355,015	\$134,793	11.05%
112400 - COMP OF INST SUPERVISORS	\$188,669	\$216,702	\$133,260	\$139,923	\$124,657	(\$15,266)	-10.91%
112600 - COMP OF PRINCIPALS	\$3,773,755	\$3,779,081	\$3,896,944	\$4,268,548	\$4,360,819	\$92,271	2.16%
112700 - COMP OF ASS'T PRINCIPALS	\$3,521,411	\$3,549,519	\$3,787,373	\$4,000,645	\$4,312,962	\$312,317	7.81%
113000 - COMP-PROF SUPV PERSONNEL	\$1,403,836	\$1,330,490	\$1,471,147	\$1,553,771	\$1,639,561	\$85,790	5.52%
113100 - COMP OF SCHOOL NURSES	\$1,440,104	\$1,473,326	\$1,603,137	\$2,049,769	\$2,118,763	\$68,994	3.37%
113200 - COMP OF PSYCHOLOGISTS	\$888,729	\$669,511	\$894,316	\$1,165,662	\$1,388,137	\$222,475	19.09%
113400 - COMP OF SOCIAL WORKERS	\$1,740,472	\$1,777,070	\$1,838,029	\$2,266,103	\$2,438,547	\$172,444	7.61%
113500 - SUPERVISOR	\$181,433	\$142,965	\$461,069	\$517,706	\$873,579	\$355,873	68.74%
113600 - SUPERVISOR - MAINTENANCE	\$208,250	\$208,250	\$218,662	\$229,596	\$241,076	\$11,480	5.00%
113900 - COMP OF THERAPISTS	\$752,931	\$830,206	\$829,681	\$972,828	\$1,173,953	\$201,125	20.67%
114000 - COMP-TECHNICAL PERSONNEL	\$1,884,953	\$1,879,525	\$2,071,786	\$2,221,052	\$2,337,412	\$116,360	5.24%
114100 - COMP OF TEACHER ASS'TS	\$9,322,179	\$9,202,429	\$10,865,512	\$12,713,890	\$17,362,875	\$4,648,985	36.57%
114200 - COMP-HEALTH/SAFETY OFFICE	\$265,433	\$258,912	\$289,581	\$308,966	\$317,090	\$8,124	2.63%
114500 - COMP OF CAFETERIA WORKERS	\$463,129	\$402,541	\$373,409	\$412,866	\$413,296	\$430	0.10%
114700 - EDUCATIONAL DIAGNOSTICIAN	\$0	\$0	\$5,805	\$0	\$512,393	\$512,393	100.00%
114800 - CLINICAL ASSISTANTS	\$127,613	\$130,081	\$93,101	\$130,813	\$154,674	\$23,861	18.24%

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
115000 - COMP OF CLERICAL STAFF	\$6,614,176	\$6,533,970	\$6,911,105	\$7,477,821	\$8,018,749	\$540,928	7.23%
115100 - HOURLY PARA	\$2,399,924	\$1,634,327	\$2,357,682	\$5,754,194	\$1,075,000	(\$4,679,194)	-81.32%
116100 - COMP OF MAINT EMPLOYEES	\$2,914,175	\$2,934,052	\$2,996,267	\$3,301,878	\$3,492,540	\$190,662	5.77%
116500 - COMP OF MECHANICS	\$793,513	\$745,548	\$799,425	\$910,803	\$957,042	\$46,239	5.08%
117000 - DRIVER PAY	\$6,933,318	\$5,880,028	\$7,511,240	\$7,221,304	\$7,494,428	\$273,124	3.78%
119100 - COMP OF CUSTODIANS	\$2,762,612	\$2,555,589	\$2,795,952	\$3,150,418	\$3,543,931	\$393,513	12.49%
126000 - COMP OF MECHANICS - O/T	\$12,205	\$1,430	\$19,306	\$3,500	\$3,500	\$0	0.00%
126100 - COMP OF MAINTENANCE - O/T	\$77,913	\$44,172	\$71,917	\$68,000	\$68,000	\$0	0.00%
128200 - DRIVER OVER 20 HOURS	\$0	\$0	\$0	\$1,161,781	\$1,287,191	\$125,410	10.79%
128400 - DRIVER OVER 40 HOURS	\$0	\$0	\$0	\$23,305	\$23,305	\$0	0.00%
128500 - AIDES OVER 20 HOURS	\$0	\$0	\$0	\$180,000	\$180,000	\$0	0.00%
128600 - AIDES OVER 40 HOURS	\$0	\$0	\$0	\$10,000	\$10,000	\$0	0.00%
128800 - NON-CONTRACT DRIVER > 40	\$0	\$0	\$0	\$7,500	\$7,500	\$0	0.00%
129000 - CUSTODIANS/OVERTIME/SUBS	\$120,973	\$82,261	\$121,063	\$119,922	\$119,922	\$0	0.00%
129100 - OVERTIME-FLSA	\$16,933	\$7,912	\$33,105	\$63,400	\$63,400	\$0	0.00%
129200 - DRIVER TRAINING	\$15,870	\$10,231	\$2,361	\$39,600	\$54,600	\$15,000	37.88%
129400 - NON-CONTRACT AIDES > 40	\$0	\$0	\$0	\$8,000	\$8,000	\$0	0.00%
129600 - BUS AIDE TRAINING	\$5,007	\$2,609	\$352	\$11,088	\$11,088	\$0	0.00%
129700 - HOURLY CUSTODIAN	\$1,754,212	\$1,597,139	\$1,491,893	\$2,055,200	\$2,055,200	\$0	0.00%
132100 - COMP OF HOMEBOUND TCHRS	\$277,896	\$75,772	\$282,114	\$200,000	\$200,000	\$0	0.00%
133900 - THERAPISTS - PART-TIME	\$42,928	\$97,265	\$110,664	\$100,000	\$100,000	\$0	0.00%
134000 - COMP OF BUS AIDES	\$968,077	\$830,913	\$1,112,806	\$799,502	\$824,043	\$24,541	3.07%
135000 - CLERICAL - PART-TIME	\$47,241	\$34,915	\$40,550	\$47,625	\$51,000	\$3,375	7.09%
136100 - MAINTENANCE - SUMMER	\$149,445	\$140,811	\$156,485	\$251,901	\$251,901	\$0	0.00%
152000 - COMP OF SUB TEACHERS	\$2,227,902	\$1,883,391	\$3,284,639	\$2,499,082	\$2,635,082	\$136,000	5.44%
152100 - COMP-NURSING SUBSTITUTE	\$66,659	\$43,473	\$46,400	\$75,000	\$75,000	\$0	0.00%
153500 - CAFETERIA MONITORS	\$161,791	\$92,871	\$239,267	\$592,120	\$592,120	\$0	0.00%
154000 - CLERICAL - SUBS/OVERTIME	\$62,143	\$3,575	\$26,284	\$32,000	\$32,000	\$0	0.00%

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
154400 - NON-CONTRACTED DRIVER	\$246,368	\$106,688	\$400,633	\$415,000	\$435,750	\$20,750	5.00%
154500 - NON-CONTRACTED BUS AIDE	\$407,597	\$160,399	\$311,105	\$465,000	\$487,777	\$22,777	4.90%
160000 - COMP - SUPPLEMENTS	\$1,251,750	\$1,168,934	\$1,349,653	\$1,485,761	\$2,083,519	\$597,758	40.23%
161000 - SUPPLEMENTAL PAY	\$1,187,031	\$1,984,233	\$2,036,178	\$2,061,177	\$1,900,925	(\$160,252)	-7.77%
161100 - SUPP PAY/SUMMER ENRICHMT	\$3,650	\$18,110	\$11,700	\$5,300	\$5,300	\$0	0.00%
162000 - NON-CONTRACTED COMP	\$838	\$0	\$0	\$10,000	\$10,000	\$0	0.00%
163000 - FACILITY USE - OVERTIME	\$25,991	\$19,664	\$45,303	\$25,000	\$25,000	\$0	0.00%
165000 - NATIONAL BOARD TCHR BONUS	\$164,940	\$125,190	\$110,000	\$187,770	\$187,770	\$0	0.00%
199700 - ATTENDANCE BONUS	\$34,225	\$268	\$111,200	\$35,000	\$35,000	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$3,175,200	\$3,481,500	\$0	\$2,094,250	\$2,094,250	100.00%
210000 - FICA	\$11,723,061	\$11,714,321	\$12,736,689	\$13,445,556	\$14,546,975	\$1,101,418	8.19%
221000 - VRS (PLAN 1 & 2)	\$16,581,944	\$16,675,573	\$16,390,097	\$17,909,978	\$16,873,320	(\$1,036,658)	-5.79%
222000 - VRS (HYBRID)	\$5,682,243	\$6,702,231	\$8,269,549	\$10,792,588	\$14,216,659	\$3,424,071	31.73%
230000 - HOSPITALIZATION	\$27,515,614	\$29,683,215	\$31,760,634	\$28,035,454	\$31,874,873	\$3,839,419	13.69%
230100 - RETIREE HEALTH INSURANCE	\$2,765,592	\$8,516,210	\$5,097,414	\$3,200,000	\$4,200,000	\$1,000,000	31.25%
230300 - RETIREE PRESCRI DRUG PROG	\$1,286,432	\$557,455	\$0	\$0	\$0	\$0	0.00%
230400 - MEDICARE SUPPLEMENT PART D	\$366,862	\$841,041	\$973,529	\$1,128,600	\$1,128,600	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$159,353	\$183,719	\$298,392	\$292,604	\$362,637	\$70,033	23.93%
231000 - DENTAL INSURANCE	\$1,372,802	\$1,367,917	\$1,356,452	\$1,442,814	\$1,526,651	\$83,837	5.81%
231100 - RETIREE DENTAL INSURANCE	\$107,417	\$101,944	\$99,962	\$120,000	\$120,000	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$1,941,879	\$1,964,670	\$2,066,832	\$2,340,589	\$2,651,787	\$311,198	13.30%
240100 - GROUP LIFE CLEARING ACCT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	\$308,380	\$293,097	\$283,225	\$270,312	\$257,434	(\$12,878)	-4.76%
251000 - DISABILITY INS (HYBRID)	\$111,254	\$123,409	\$149,985	\$161,140	\$269,934	\$108,794	67.52%
270000 - MISC FIXED CHARGES	\$77,688	\$0	\$0	\$0	\$0	\$0	0.00%
270500 - SUPERINTENDENT'S ANNUITY	\$20,000	\$20,000	\$30,000	\$20,000	\$0	(\$20,000)	-100.00%
271000 - ANNUITY FOR NON-VRS EMP.	\$14,500	\$10,300	\$6,550	\$7,700	\$4,800	(\$2,900)	-37.66%

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
275000 - RETIREE HEALTH CREDIT	\$1,654,230	\$1,702,219	\$1,796,666	\$2,089,658	\$2,285,103	\$195,445	9.35%
280000 - RETIREE SICK LEAVE PAY	\$132,097	\$218,183	\$203,704	\$0	\$170,000	\$170,000	100.00%
281000 - ANNUAL LEAVE PAYOFF	\$296,549	\$436,763	\$615,358	\$546,000	\$546,000	\$0	0.00%
300000 - PURCHASED SERVICES	\$20,269,510	\$15,001,781	\$20,005,122	\$32,438,811	\$51,167,904	\$18,729,093	57.74%
300100 - PROFESSIONAL IMPROVEMENT	\$473,596	\$299,592	\$570,556	\$915,055	\$999,513	\$84,457	9.23%
300200 - PRINTING/BINDING	\$12,278	\$4,643	\$5,724	\$17,525	\$16,725	(\$800)	-4.56%
300600 - WORKER'S COMPENSATION	\$672,651	\$682,349	\$594,846	\$705,200	\$705,200	\$0	0.00%
300700 - RECRUITING EXPENSES	\$8,934	\$2,446	\$18,690	\$17,000	\$17,000	\$0	0.00%
300800 - STAFF TRAINING	\$2,012	\$8,646	\$12,618	\$4,917	\$4,917	\$0	0.00%
300900 - STUDENT TRAINING	\$678	\$0	\$0	\$0	\$0	\$0	0.00%
301400 - VERIZON MAINTENANCE	\$59,122	\$32,251	\$20,415	\$70,000	\$70,000	\$0	0.00%
301500 - FEES & RELATED SERVICES	\$7,400,846	\$11,737,050	\$10,888,089	\$21,445,469	\$9,870,382	(\$11,575,087)	-53.97%
301700 - UNIFORM RENTALS	\$19,063	\$22,987	\$26,139	\$18,524	\$29,500	\$10,976	59.25%
310100 - INSTRUCTIONAL DEVELOPMENT	\$1,351	\$1,620	\$2,983	\$15,000	\$15,000	\$0	0.00%
310200 - TUITION ASSISTANCE	\$37,080	\$0	\$1,613,809	\$1,179,344	\$79,344	(\$1,100,000)	-93.27%
310400 - FIELD TRIPS	\$83,665	\$31,634	\$108,312	\$110,000	\$110,000	\$0	0.00%
311000 - MEDICAL SERVICES	\$23,810	\$28,894	\$8,371	\$28,500	\$29,500	\$1,000	3.51%
313000 - PROFESSIONAL SERVICES	\$92,190	\$67,274	\$127,346	\$413,844	\$382,758	(\$31,086)	-7.51%
313300 - TESTING SERVICES	\$39,352	\$51,220	\$27,007	\$20,000	\$50,000	\$30,000	150.00%
314000 - AP/IB TESTING REIMBURSEMENT	(\$2,385)	\$0	\$0	\$0	\$0	\$0	0.00%
318000 - LEGAL FEES	\$265,761	\$270,115	\$235,263	\$240,000	\$240,000	\$0	0.00%
330800 - VEHICLE REPAIRS	\$101,396	\$123,093	\$133,617	\$143,104	\$149,524	\$6,420	4.49%
330900 - BUS REPAIRS	\$1,728,537	\$1,552,306	\$1,748,790	\$2,237,916	\$2,349,811	\$111,895	5.00%
331000 - REPAIRS TO EQUIPMENT	\$259,254	\$185,277	\$124,688	\$231,300	\$386,300	\$155,000	67.01%
331100 - MAINT SERVICES - BLDGS	\$116,899	\$45,056	\$179,617	\$80,000	\$125,000	\$45,000	56.25%
331300 - TECHNICAL MAINTENANCE	\$607,296	\$514,162	\$458,970	\$379,600	\$335,800	(\$43,800)	-11.54%
331400 - OTHER BUS REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$771,251	\$848,294	\$898,809	\$847,369	\$1,635,369	\$788,000	92.99%
332100 - LEASE/RENTAL CONTRACTS	\$0	\$0	\$0	\$3,599	\$3,599	\$0	0.00%

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
332200 - COPIER MAINTENANCE	\$2,616	\$2,616	\$2,801	\$3,000	\$3,000	\$0	0.00%
333000 - D P SOFTWARE SUPPORT	\$419,556	\$427,253	\$429,792	\$312,836	\$320,000	\$7,164	2.29%
342000 - IN-LIEU-OF TRANSPORTATION	\$29,478	\$24,575	\$27,844	\$39,000	\$39,000	\$0	0.00%
343000 - TRANS SERVICE BY CONTRACT	\$222,459	\$123,665	\$1,705,075	\$1,762,316	\$1,754,000	(\$8,316)	-0.47%
360000 - ADVERTISING	\$1,975	\$2,103	\$31,456	\$6,429	\$6,429	\$0	0.00%
361200 - ROBOTICS/TEAM COACHING	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$0	0.00%
384000 - REGIONAL TUITION	\$1,613,605	\$0	\$0	\$0	\$0	\$0	0.00%
510100 - ELECTRICITY	\$5,125,692	\$4,912,548	\$5,749,488	\$5,393,000	\$6,037,000	\$644,000	11.94%
510200 - FUEL OIL/GAS	\$1,259,767	\$1,698,413	\$2,608,619	\$1,515,000	\$3,088,613	\$1,573,613	103.87%
510300 - WATER/SEWAGE FEES	\$762,460	\$516,832	\$814,816	\$807,600	\$991,600	\$184,000	22.78%
520100 - POSTAGE	\$63,954	\$49,851	\$43,672	\$52,109	\$52,109	\$0	0.00%
520200 - UPS SERVICE	\$849	\$598	\$2,081	\$1,769	\$1,769	\$0	0.00%
520300 - TELEPHONE	\$61,974	\$67,260	\$67,682	\$84,334	\$94,534	\$10,200	12.09%
520400 - DATA COMMUNICATION LINES	\$191,346	\$444,925	\$364,772	\$380,350	\$200,440	(\$179,910)	-47.30%
520500 - SITE CONNECTIONS	\$68,801	\$104,533	\$113,821	\$100,000	\$103,500	\$3,500	3.50%
530000 - FIRE & LIABILITY INS	\$378,467	\$355,092	\$366,756	\$383,889	\$383,889	\$0	0.00%
530200 - UNEMPLOYMENT COMP INS	\$21,917	\$57,687	\$12,251	\$29,012	\$29,012	\$0	0.00%
530900 - FLEET INSURANCE	\$110,422	\$103,301	\$100,536	\$110,422	\$110,422	\$0	0.00%
540100 - LEASE/RENTALS	\$506,358	\$451,442	\$525,042	\$532,542	\$539,479	\$6,937	1.30%
550000 - TRAVEL	\$93,151	\$34,938	\$77,486	\$148,861	\$149,019	\$158	0.11%
580000 - MISCELLANEOUS	\$5,525	\$4,900	\$1,631	\$10,000	\$10,000	\$0	0.00%
580100 - DUES/LICENSES	\$39,470	\$34,696	\$38,697	\$41,281	\$44,281	\$3,000	7.27%
580600 - SUBSCRIPTIONS/JOURNALS	\$3,929	\$1,543	\$1,416	\$1,900	\$1,900	\$0	0.00%
580800 - BOND ISSUENCE EXPENSES	\$203,268	\$115,640	\$372,199	\$0	\$0	\$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	\$20,274	\$16,625	\$18,204	\$19,809	\$19,809	\$0	0.00%
581100 - MEMBERSHIPS (DIVISION)	\$23,135	\$24,304	\$25,157	\$34,500	\$34,500	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$2,159,040	\$5,472,633	\$4,284,527	\$4,559,771	\$3,323,909	(\$1,235,862)	-27.10%
600100 - OFFICE SUPPLIES	\$142,833	\$135,533	\$170,730	\$142,738	\$149,738	\$7,000	4.90%
600200 - TEXTBOOKS	\$102,150	\$1,851,982	\$1,209,224	\$345,419	\$3,051,456	\$2,706,037	783.41%

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
600400 - MEDICAL & DENTAL SUPPLIES	\$40,994	\$105,002	\$90,559	\$134,941	\$134,941	\$0	0.00%
600500 - CUSTODIAL SUPPLIES	\$612,335	\$373,871	\$362,284	\$200,000	\$425,000	\$225,000	112.50%
600600 - AGRICULTURAL SUPPLIES	\$19,764	\$18,896	\$31,954	\$19,556	\$40,000	\$20,444	104.54%
600700 - BUILDING SUPPLIES	\$245,550	\$246,362	\$248,171	\$208,325	\$372,425	\$164,100	78.77%
600800 - GASOLINE/OIL/LUBRICANTS	\$1,118,734	\$642,878	\$2,045,895	\$1,112,765	\$2,372,978	\$1,260,213	113.25%
600900 - REPAIR PARTS/SUPPLIES	\$1,182,885	\$871,242	\$1,132,240	\$1,046,896	\$1,583,037	\$536,141	51.21%
601100 - LIBRARY BOOKS & SUPPLIES	\$262,631	\$310,167	\$237,898	\$214,504	\$214,504	\$0	0.00%
601200 - OTHER OPERATING SUPPLIES	\$29,418	\$35,350	\$29,612	\$35,689	\$49,662	\$13,973	39.15%
601400 - ATHLETIC SUPPLIES	\$48,495	\$58,600	\$228,986	\$70,464	\$70,464	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$1,424,520	\$1,537,020	\$1,627,665	\$4,564,169	\$4,973,965	\$409,796	8.98%
601600 - TESTING MATERIALS	\$114,024	\$93,586	\$160,902	\$175,000	\$175,000	\$0	0.00%
601700 - UNIFORMS	\$37,422	\$30,440	\$18,603	\$5,000	\$5,000	\$0	0.00%
601800 - SAFETY SUPPLIES	\$72	\$1,659	\$0	\$1,300	\$1,300	\$0	0.00%
601900 - OTHER EXPENSES FOR BOARD	\$0	\$0	\$304	\$1,500	\$1,500	\$0	0.00%
602400 - TECHNOLOGY SUPPLIES	\$2,849,305	\$1,918,144	\$4,713,979	\$5,334,786	\$6,270,320	\$935,534	17.54%
602800 - TIRES & TUBES - NEW	\$129,391	\$95,117	\$165,387	\$219,650	\$270,788	\$51,138	23.28%
602900 - TIRES - RECAPPED	\$43,250	\$17,855	\$69,113	\$59,166	\$59,166	\$0	0.00%
603000 - CLEANING SUPPLIES	\$0	\$1,287	\$0	\$2,000	\$2,000	\$0	0.00%
603400 - ASSISTIVE TECHNOLOGY	\$100,479	\$96,183	\$109,797	\$105,000	\$105,000	\$0	0.00%
603500 - COMPUTER SOFTWARE	\$276,346	\$1,259,309	\$2,655,221	\$942,180	\$342,280	(\$599,900)	-63.67%
603600 - COMPUTER SUPPLIES	\$133,504	\$3,203,849	\$1,353,708	\$604,657	\$394,921	(\$209,736)	-34.69%
604100 - SCHOOL SUPPORT SUPPLIES	\$36,194	\$93,414	\$62,594	\$46,295	\$46,295	\$0	0.00%
604200 - PARENT EDUCATION SUPPLIES	\$695	\$2,772	\$2,514	\$2,853	\$2,853	\$0	0.00%
604500 - BAND SUPPLIES	\$59,734	\$107,590	\$94,309	\$92,671	\$92,671	\$0	0.00%
604600 - ACADEMIC ACTIVITIES SUPP	\$17,774	\$28,263	\$30,270	\$33,763	\$33,763	\$0	0.00%
604900 - FLUIDS/LUBRICANTS	\$56,388	\$32,464	\$58,998	\$63,000	\$63,000	\$0	0.00%
606000 - FOOD	\$22,691	\$25,372	\$44,066	\$37,727	\$46,127	\$8,400	22.27%
609200 - EMPLOYEE RECOGNITION PROG	\$2,906	\$14,233	\$22,203	\$9,500	\$9,500	\$0	0.00%

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
609300 - INSTRUCT PROGRAM SUPPLIES	\$7,569	\$4,536	\$5,150	\$14,900	\$14,900	\$0	0.00%
609500 - GUIDANCE SUPPLIES	\$1,789	\$2,884	\$16,972	\$9,000	\$9,000	\$0	0.00%
609900 - MAINTENANCE SUPPLIES	\$0	\$0	\$12,900	\$10,575	\$10,575	\$0	0.00%
610000 - STRINGS PROGRAM SUPPLIES	\$41,452	\$43,978	\$64,672	\$56,324	\$56,324	\$0	0.00%
610100 - TESTING SUPPLIES	\$20,536	\$1,805	\$25,210	\$11,309	\$11,309	\$0	0.00%
610200 - SUPPLEMENTAL MATERIALS	\$47,433	\$30,977	\$111,598	\$51,532	\$51,532	\$0	0.00%
610400 - CHORUS PROGRAM	\$17,350	\$24,547	\$37,967	\$30,273	\$30,273	\$0	0.00%
615000 - REIMBURSEMENT-FACILTY USE	\$0	\$0	\$13,255	\$102,795	\$102,795	\$0	0.00%
615100 - ATHLETIC TRAINER SUPPLIES	\$8,427	\$11,826	\$15,115	\$12,500	\$12,500	\$0	0.00%
615200 - TRAINING MATERIALS	\$0	\$0	\$3,195	\$1,000	\$1,000	\$0	0.00%
615800 - FURNISHINGS-REPL- UNDER 5K	\$41,217	\$0	\$33,420	\$111,000	\$111,000	\$0	0.00%
630000 - INSTR. SUPPLEMENTAL MAT.	\$35,750	\$29,170	\$258,630	\$50,000	\$50,000	\$0	0.00%
630100 - TECH MAINT/UPGRADES	\$201,456	\$287,789	\$70,841	\$165,000	\$217,238	\$52,238	31.66%
630200 - SUM/NEW STUDENT ORIENT	\$1,059	\$0	\$1,236	\$1,200	\$1,200	\$0	0.00%
630300 - SUMMER ENRICHMENT	\$0	\$0	\$11,325	\$2,800	\$2,800	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$14,390	\$11,142	\$11,425	\$25,314	\$25,314	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$360,094	\$237,874	\$651,413	\$7,649,728	\$1,650,606	(\$5,999,122)	-78.42%
810100 - REPLACEMENT OF BUSES	\$4,357,067	\$879,620	\$0	\$3,539,915	\$3,646,123	\$106,208	3.00%
820000 - NEW EQUIPMENT	\$134,961	\$322,329	\$351,676	\$4,234,701	\$223,708	(\$4,010,993)	-94.72%
820100 - BUSES - ADDITIONAL	\$419,778	\$112,265	\$0	\$236,253	\$243,341	\$7,088	3.00%
910100 - PRINCIPAL - BONDS	\$20,640,314	\$20,598,573	\$21,423,618	\$21,639,116	\$21,798,238	\$159,122	0.74%
920100 - INTEREST - BONDS	\$6,996,414	\$7,059,333	\$6,688,832	\$7,162,816	\$8,267,009	\$1,104,193	15.42%
999600 - OFFSET UNAWARDED STATE FUND	\$0	\$0	\$0	\$0	\$229,924	\$229,924	100.00%
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$8,938,122	\$5,220,396	(\$3,717,726)	-41.59%
999800 - SCPS HOLDBACK	\$0	\$0	\$0	\$0	\$500,000	\$500,000	100.00%
Grand Total	\$330,690,368	\$333,629,344	\$388,617,729	\$434,369,520	\$460,738,155	\$26,368,635	6.07%

All Funds Expenditures by Object by Fund

Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
111000	COMP OF DIRECTORS	\$125,783				\$2,854,823		\$142,131	\$3,122,737
111100	COMP OF BOARD MEMBERS					\$84,000			\$84,000
111200	COMP OF SUPERINTENDENT					\$245,000			\$245,000
111300	COMP OF ASST SUPTS					\$494,707			\$494,707
111600	RECERTIFICATION SPCLST					\$95,348			\$95,348
111700	SPECIALISTS					\$584,437			\$584,437
111800	ACTIVITIES PERSONNEL					\$544,721			\$544,721
112100	COMP OF TEACHERS	\$827,930	\$618,545		\$696,350	\$130,801,345			\$132,944,170
112300	COMP OF COORDINATOR					\$1,355,015			\$1,355,015
112400	COMP OF INST SUPERVISORS					\$124,657			\$124,657
112600	COMP OF PRINCIPALS		\$146,723			\$4,214,096			\$4,360,819
112700	COMP OF ASS'T PRINCIPALS					\$4,312,962			\$4,312,962
113000	COMP-PROF SUPV PERSONNEL			\$703,710		\$935,851			\$1,639,561
113100	COMP OF SCHOOL NURSES					\$2,118,763			\$2,118,763
113200	COMP OF PSYCHOLOGISTS					\$1,388,137			\$1,388,137
113400	COMP OF SOCIAL WORKERS					\$2,438,547			\$2,438,547
113500	SUPERVISOR					\$873,579			\$873,579
113600	SUPERVISOR - MAINTENANCE					\$241,076			\$241,076
113900	COMP OF THERAPISTS					\$1,173,953			\$1,173,953
114000	COMP-TECHNICAL PERSONNEL	\$112,371				\$2,225,041			\$2,337,412
114100	COMP OF TEACHER ASS'TS				\$58,555	\$17,304,320			\$17,362,875
114200	COMP-HEALTH/SAFETY OFFICE					\$317,090			\$317,090
114500	COMP OF CAFETERIA WORKERS			\$413,296					\$413,296
114700	EDUCATIONAL DIAGNOSTICIAN					\$512,393			\$512,393
114800	CLINICAL ASSISTANTS					\$154,674			\$154,674
115000	COMP OF CLERICAL STAFF	\$61,449	\$51,923	\$51,923	\$54,416	\$7,649,994		\$149,044	\$8,018,749
115100	HOURLY PARA					\$1,075,000			\$1,075,000
116100	COMP OF MAINT EMPLOYEES			\$36,479		\$3,456,061			\$3,492,540
116500	COMP OF MECHANICS							\$957,042	\$957,042
117000	DRIVER PAY					\$7,494,428			\$7,494,428

Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
119100	COMP OF CUSTODIANS					\$3,543,931			\$3,543,931
126000	COMP OF MECHANICS - O/T							\$3,500	\$3,500
126100	COMP OF MAINTENANCE - O/T					\$68,000			\$68,000
128200	DRIVER OVER 20 HOURS					\$1,287,191			\$1,287,191
128400	DRIVER OVER 40 HOURS					\$23,305			\$23,305
128500	AIDES OVER 20 HOURS					\$180,000			\$180,000
128600	AIDES OVER 40 HOURS					\$10,000			\$10,000
128800	NON-CONTRACT DRIVER > 40					\$7,500			\$7,500
129000	CUSTODIANS/OVERTIME/SUBS					\$119,922			\$119,922
129100	OVERTIME-FLSA	\$400				\$63,000			\$63,400
129200	DRIVER TRAINING					\$54,600			\$54,600
129400	NON-CONTRACT AIDES > 40					\$8,000			\$8,000
129600	BUS AIDE TRAINING					\$11,088			\$11,088
129700	HOURLY CUSTODIAN					\$2,055,200			\$2,055,200
132100	COMP OF HOMEBOUND TCHRS					\$200,000			\$200,000
133900	THERAPISTS - PART-TIME					\$100,000			\$100,000
134000	COMP OF BUS AIDES					\$824,043			\$824,043
135000	CLERICAL - PART-TIME				\$10,000	\$41,000			\$51,000
136100	MAINTENANCE - SUMMER					\$251,901			\$251,901
152000	COMP OF SUB TEACHERS		\$2,000			\$2,633,082			\$2,635,082
152100	COMP-NURSING SUBSTITUTE					\$75,000			\$75,000
153500	CAFETERIA MONITORS			\$592,120					\$592,120
154000	CLERICAL - SUBS/OVERTIME					\$32,000			\$32,000
154400	NON-CONTRACTED DRIVER					\$435,750			\$435,750
154500	NON-CONTRACTED BUS AIDE					\$487,777			\$487,777
160000	COMP - SUPPLEMENTS					\$2,083,519			\$2,083,519
161000	SUPPLEMENTAL PAY			\$26,000		\$1,874,925			\$1,900,925
161100	SUPP PAY/SUMMER ENRICHMT	\$5,300							\$5,300
162000	NON-CONTRACTED COMP					\$10,000			\$10,000
163000	FACILITY USE - OVERTIME					\$25,000			\$25,000
165000	NATIONAL BOARD TCHR BONUS					\$187,770			\$187,770
199700	ATTENDANCE BONUS					\$35,000			\$35,000

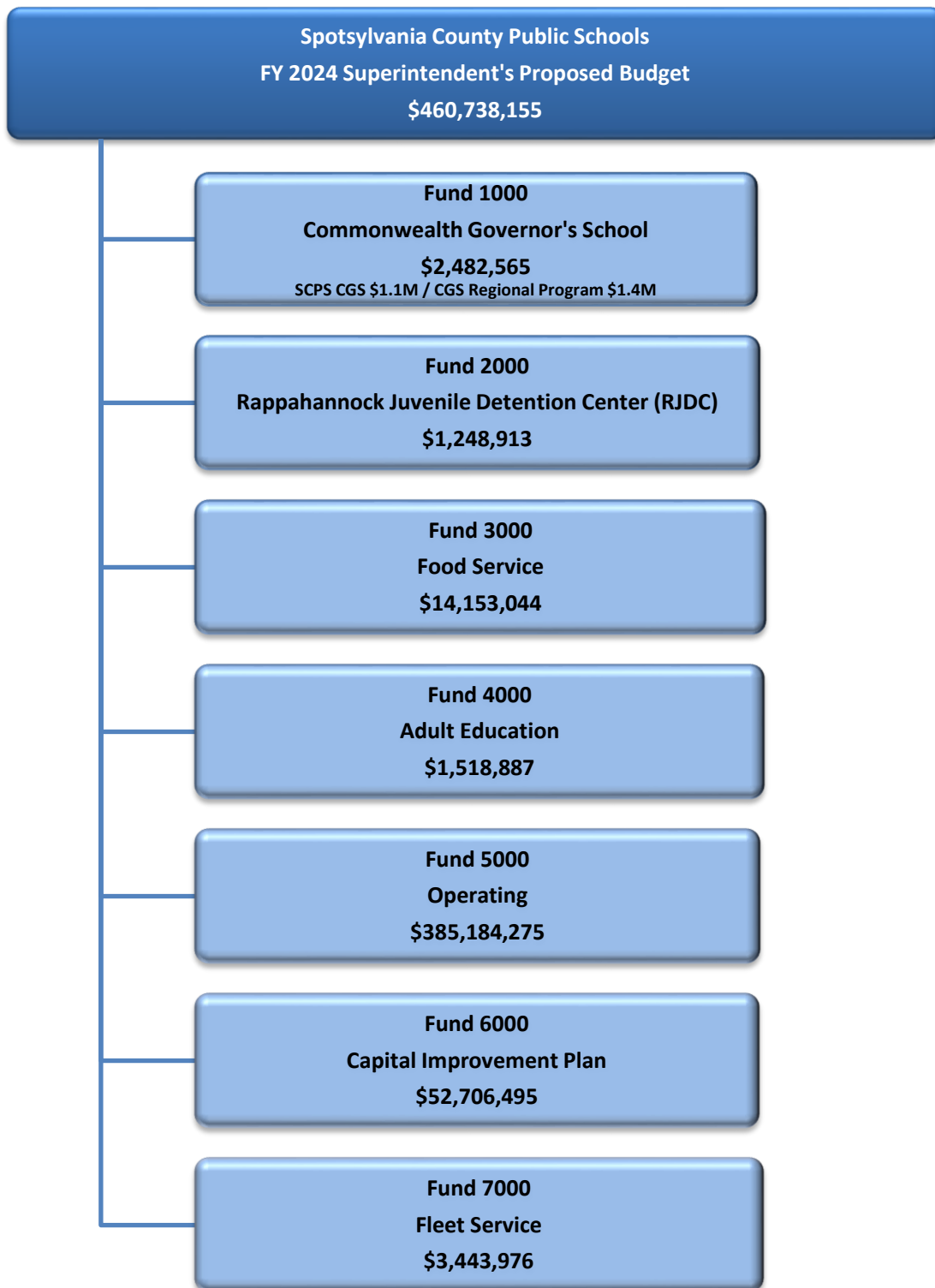
Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
199800	BONUS - ONE TIME					\$2,094,250			\$2,094,250
210000	FICA	\$82,567	\$54,711	\$80,704	\$35,332	\$14,202,999		\$90,662	\$14,546,975
221000	VRS (PLAN 1 & 2)	\$160,022	\$95,661	\$119,176	\$13,790	\$16,399,188		\$85,483	\$16,873,320
222000	VRS (HYBRID)	\$27,377	\$40,162	\$40,243	\$9,045	\$14,063,387		\$36,445	\$14,216,659
230000	HOSPITALIZATION	\$142,794	\$97,141	\$372,679	\$17,720	\$31,057,077		\$187,462	\$31,874,873
230100	RETIREE HEALTH INSURANCE			\$49,569		\$4,120,231		\$30,200	\$4,200,000
230400	MEDICARE SUPPLEMENT PART D					\$1,128,600			\$1,128,600
230500	HSA CONTRIBUTION EXPENSE	\$1,799				\$360,838			\$362,637
231000	DENTAL INSURANCE	\$7,165	\$4,911	\$16,457	\$930	\$1,487,888		\$9,300	\$1,526,651
231100	RETIREE DENTAL INSURANCE			\$2,914		\$115,716		\$1,370	\$120,000
240000	GROUP LIFE INSURANCE	\$15,720	\$10,956	\$15,947	\$1,842	\$2,589,222		\$18,100	\$2,651,787
250000	DISABILITY INS (PLAN 1&2)	\$2,293	\$1,374	\$2,224	\$198	\$249,349		\$1,996	\$257,434
251000	DISABILITY INS (HYBRID)	\$393	\$576	\$665	\$130	\$267,184		\$986	\$269,934
271000	ANNUITY FOR NON-VRS EMP.			\$600		\$4,200			\$4,800
275000	RETIREE HEALTH CREDIT	\$13,643	\$9,896	\$12,223	\$1,663	\$2,237,445		\$10,233	\$2,285,103
280000	RETIREE SICK LEAVE PAY					\$170,000			\$170,000
281000	ANNUAL LEAVE PAYOFF					\$546,000			\$546,000
300000	PURCHASED SERVICES	\$95,000	\$16,549	\$26,000	\$7,850	\$8,777,731	\$42,110,348	\$134,426	\$51,167,904
300100	PROFESSIONAL IMPROVEMENT		\$3,500	\$375	\$2,004	\$991,134		\$2,500	\$999,513
300200	PRINTING/BINDING	\$4,000				\$12,725			\$16,725
300600	WORKER'S COMPENSATION			\$54,168		\$651,032			\$705,200
300700	RECRUITING EXPENSES					\$17,000			\$17,000
300800	STAFF TRAINING					\$4,917			\$4,917
301400	VERIZON MAINTENANCE	\$70,000							\$70,000
301500	FEES & RELATED SERVICES			\$9,843,027		\$27,355			\$9,870,382
301700	UNIFORM RENTALS					\$25,000		\$4,500	\$29,500
310100	INSTRUCTIONAL DEVELOPMENT	\$15,000				\$0			\$15,000
310200	TUITION ASSISTANCE					\$79,344			\$79,344
310400	FIELD TRIPS	\$110,000							\$110,000
311000	MEDICAL SERVICES					\$29,500			\$29,500
313000	PROFESSIONAL SERVICES					\$382,758			\$382,758

Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
313300	TESTING SERVICES					\$50,000			\$50,000
318000	LEGAL FEES					\$240,000			\$240,000
330800	VEHICLE REPAIRS	\$2,700				\$146,824			\$149,524
330900	BUS REPAIRS					\$2,349,811			\$2,349,811
331000	REPAIRS TO EQUIPMENT			\$10,000		\$351,300		\$25,000	\$386,300
331100	MAINT SERVICES - BLDGS					\$125,000			\$125,000
331300	TECHNICAL MAINTENANCE					\$335,800			\$335,800
332000	MAINTENANCE CONTRACTS				\$867	\$1,605,473		\$29,029	\$1,635,369
332100	LEASE/RENTAL CONTRACTS					\$3,599			\$3,599
332200	COPIER MAINTENANCE	\$3,000							\$3,000
333000	D P SOFTWARE SUPPORT					\$320,000			\$320,000
342000	IN-LIEU-OF TRANSPORTATION					\$39,000			\$39,000
343000	TRANS SERVICE BY CONTRACT					\$1,754,000			\$1,754,000
360000	ADVERTISING					\$6,429			\$6,429
361200	ROBOTICS/TEAM COACHING	\$5,500							\$5,500
510100	ELECTRICITY					\$5,968,000		\$69,000	\$6,037,000
510200	FUEL OIL/GAS					\$3,073,613		\$15,000	\$3,088,613
510300	WATER/SEWAGE FEES					\$986,000		\$5,600	\$991,600
520100	POSTAGE	\$1,000				\$51,109			\$52,109
520200	UPS SERVICE					\$1,769			\$1,769
520300	TELEPHONE	\$3,200		\$1,000	\$2,207	\$87,084		\$1,043	\$94,534
520400	DATA COMMUNICATION LINES					\$200,440			\$200,440
520500	SITE CONNECTIONS	\$103,500							\$103,500
530000	FIRE & LIABILITY INS	\$3,150				\$380,739			\$383,889
530200	UNEMPLOYMENT COMP INS					\$29,012			\$29,012
530900	FLEET INSURANCE					\$108,822		\$1,600	\$110,422
540100	LEASE/RENTALS	\$8,525	\$3,000	\$3,000	\$8,397	\$515,057		\$1,500	\$539,479
550000	TRAVEL	\$4,500		\$9,050	\$3,500	\$131,969			\$149,019
580000	MISCELLANEOUS					\$10,000			\$10,000
580100	DUES/LICENSES			\$200		\$43,582		\$499	\$44,281
580600	SUBSCRIPTIONS/JOURNALS					\$1,900			\$1,900
581000	MEMBERSHIPS (PROGRAMS)					\$19,809			\$19,809
581100	MEMBERSHIPS (DIVISION)					\$34,500			\$34,500

Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
600000	MATERIALS & SUPPLIES	\$108,881	\$31,285	\$15,000	\$44,091	\$3,124,652			\$3,323,909
600100	OFFICE SUPPLIES			\$30,000		\$118,238		\$1,500	\$149,738
600200	TEXTBOOKS					\$3,051,456			\$3,051,456
600400	MEDICAL & DENTAL SUPPLIES					\$134,941			\$134,941
600500	CUSTODIAL SUPPLIES					\$425,000			\$425,000
600600	AGRICULTURAL SUPPLIES					\$40,000			\$40,000
600700	BUILDING SUPPLIES					\$372,425			\$372,425
600800	GASOLINE/OIL/LUBRICANTS	\$3,000		\$500		\$2,362,978		\$6,500	\$2,372,978
600900	REPAIR PARTS/SUPPLIES			\$95,006		\$569,000		\$919,032	\$1,583,037
601100	LIBRARY BOOKS & SUPPLIES					\$214,504			\$214,504
601200	OTHER OPERATING SUPPLIES					\$29,662		\$20,000	\$49,662
601400	ATHLETIC SUPPLIES					\$70,464			\$70,464
601500	COMPUTER SUPPL/SOFTWARE	\$83,365				\$4,888,055		\$2,545	\$4,973,965
601600	TESTING MATERIALS					\$175,000			\$175,000
601700	UNIFORMS					\$4,000		\$1,000	\$5,000
601800	SAFETY SUPPLIES					\$1,300			\$1,300
601900	OTHER EXPENSES FOR BOARD					\$1,500			\$1,500
602400	TECHNOLOGY SUPPLIES					\$230,000	\$6,040,320		\$6,270,320
602800	TIRES & TUBES - NEW							\$270,788	\$270,788
602900	TIRES - RECAPPED							\$59,166	\$59,166
603000	CLEANING SUPPLIES							\$2,000	\$2,000
603400	ASSISTIVE TECHNOLOGY					\$105,000			\$105,000
603500	COMPUTER SOFTWARE					\$342,280			\$342,280
603600	COMPUTER SUPPLIES					\$394,921			\$394,921
604100	SCHOOL SUPPORT SUPPLIES					\$46,295			\$46,295
604200	PARENT EDUCATION SUPPLIES					\$2,853			\$2,853
604500	BAND SUPPLIES					\$92,671			\$92,671
604600	ACADEMIC ACTIVITIES SUPP					\$33,763			\$33,763
604900	FLUIDS/LUBRICANTS							\$63,000	\$63,000
606000	FOOD					\$46,127			\$46,127
609200	EMPLOYEE RECOGNITION PROG					\$9,500			\$9,500
609300	INSTRUCT PROGRAM SUPPLIES					\$14,900			\$14,900
609500	GUIDANCE SUPPLIES					\$9,000			\$9,000

Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
609900	MAINTENANCE SUPPLIES					\$10,575			\$10,575
610000	STRINGS PROGRAM SUPPLIES					\$56,324			\$56,324
610100	TESTING SUPPLIES					\$11,309			\$11,309
610200	SUPPLEMENTAL MATERIALS					\$51,532			\$51,532
610400	CHORUS PROGRAM					\$30,273			\$30,273
615000	REIMBURSEMENT-FACILTY USE					\$102,795			\$102,795
615100	ATHLETIC TRAINER SUPPLIES					\$12,500			\$12,500
615200	TRAINING MATERIALS					\$1,000			\$1,000
615800	FURNISHINGS-REPL-UNDER 5K					\$111,000			\$111,000
630000	INSTR. SUPPLEMENTAL MAT.	\$50,000							\$50,000
630100	TECH MAINT/UPGRADES	\$217,238							\$217,238
630200	SUM/NEW STUDENT ORIENT	\$1,200							\$1,200
630300	SUMMER ENRICHMENT	\$2,800							\$2,800
650000	DONATIONS-SPECIAL PROGRAM					\$25,050		\$264	\$25,314
810000	REPLACEMENT EQUIPMENT		\$0	\$1,528,789		\$47,954	\$51,363	\$22,500	\$1,650,606
810100	REPLACEMENT OF BUSES					\$0	\$3,646,123		\$3,646,123
820000	NEW EQUIPMENT					\$46,678	\$115,000	\$62,030	\$223,708
820100	BUSES - ADDITIONAL						\$243,341		\$243,341
910100	PRINCIPAL - BONDS					\$21,798,238			\$21,798,238
920100	INTEREST - BONDS					\$8,267,009			\$8,267,009
999600	OFFSET UNAwarDED STATE FUND		\$50,000		\$50,000	\$129,924			\$229,924
999700	OFFSET UNAwarDED FED FUND		\$10,000		\$500,000	\$4,710,396			\$5,220,396
999800	SCPS HOLDBACK						\$500,000		\$500,000
Total		\$2,482,565	\$1,248,913	\$14,153,044	\$1,518,887	\$385,184,275	\$52,706,495	\$3,443,976	\$460,738,155

Summary by Fund

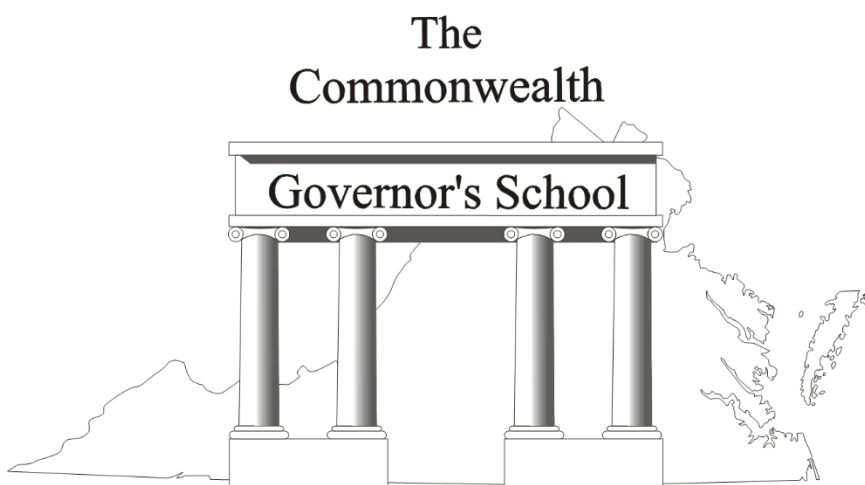


Fund 1000 Commonwealth Governor's School (CGS)

The Commonwealth Governor's School (CGS) Fund accounts for a regional program serving gifted students from the school districts of Caroline, King George, Spotsylvania, and Stafford. CGS provides gifted and highly motivated high school students a challenging, differentiated, and interdisciplinary academic program of study in the core subject areas of English, mathematics, science, and social studies using non-traditional learning activities. The FY 2024 Proposed Budget is \$2,482,500. Separately, the Local Budget equals \$1,102,400 and the State Budget equals \$1,380,200. The underlying assumptions for projecting costs is based on student enrollment in the CGS program coupled with the availability of funds. The revenue trend for the past several years has remained around \$2 million. As of September 30, 2021, the CGS Regional program serves approximately 597 students from four counties.

Commonwealth Governor's School Regional Program Enrollment		
District	September 30, 2022 Enrollment	FY24 Projected
Caroline	21	20
King George	79	79
Spotsylvania	218	230
Stafford	279	282
Total	597	611

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

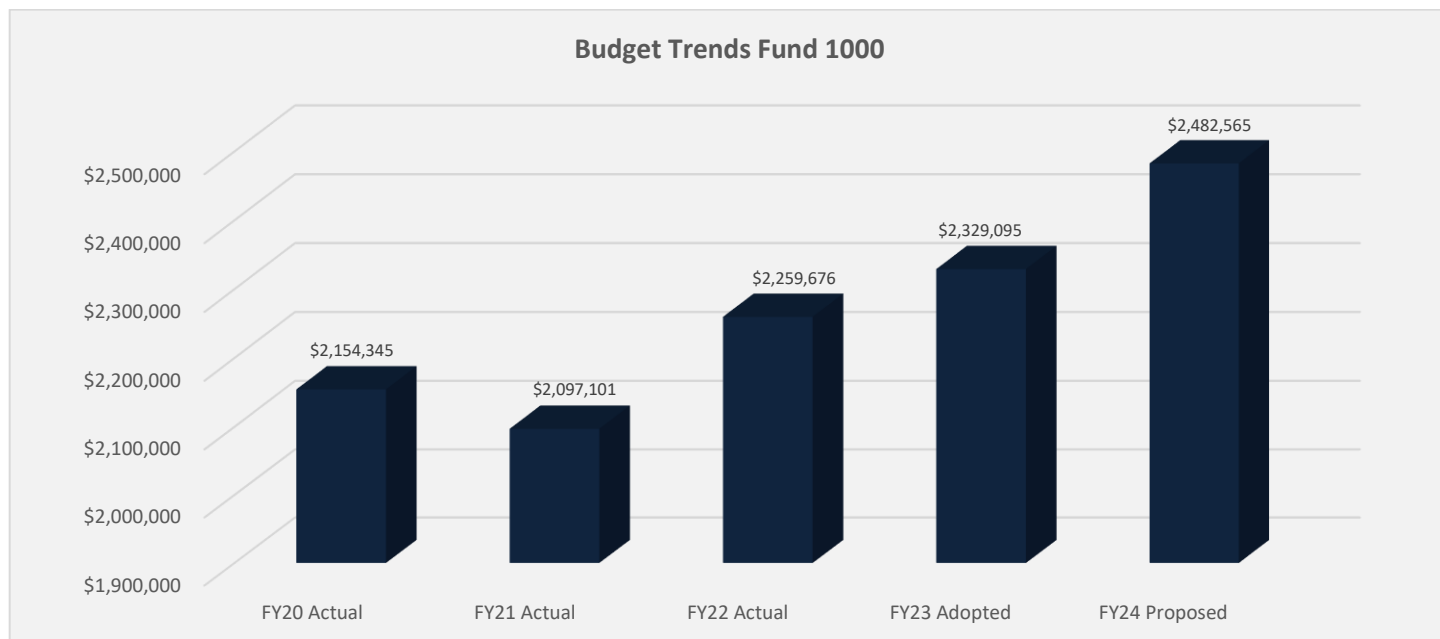


Fund 1000 – Commonwealth Governor's School

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

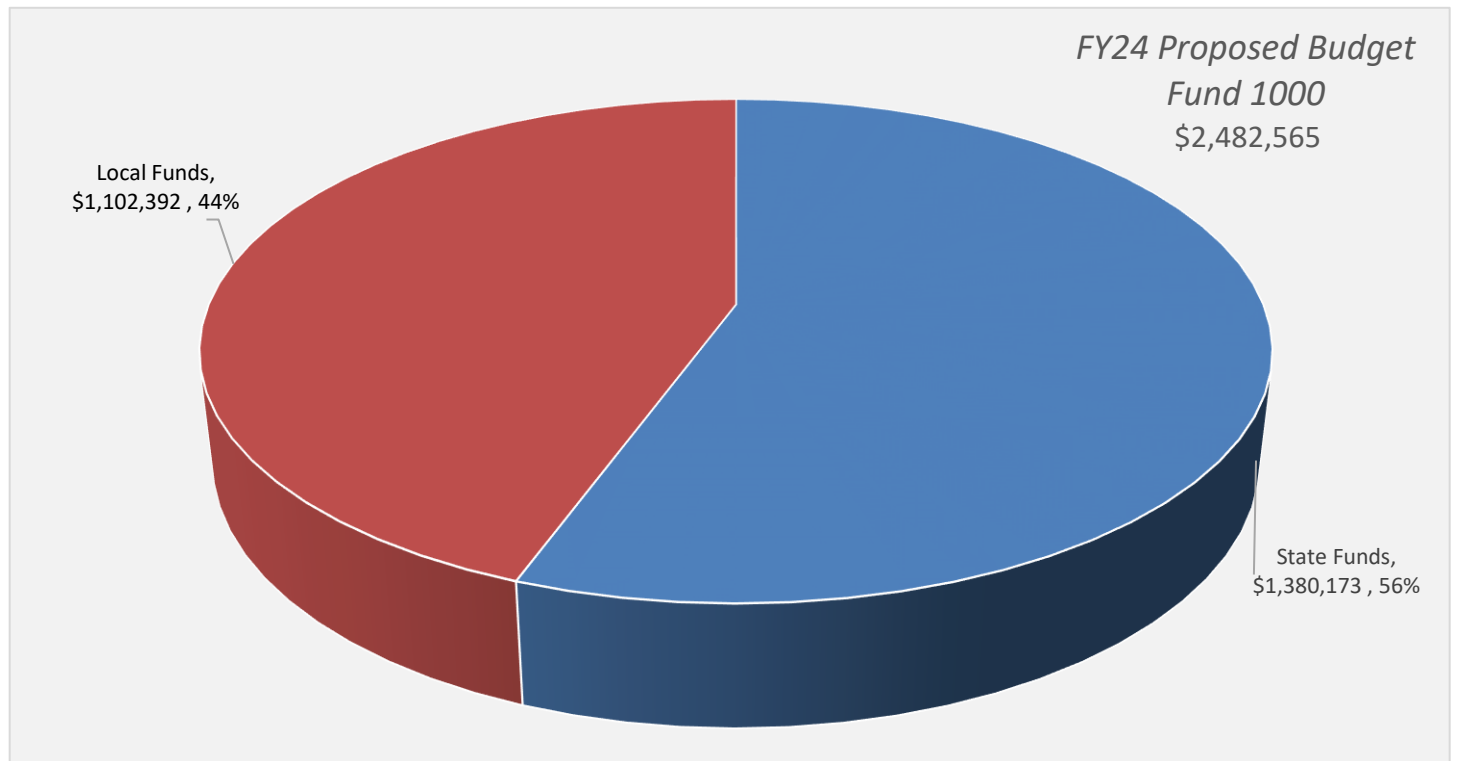
Fund Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Total Budget	\$2,154,345	\$2,097,101	\$2,259,676	\$2,329,095	\$2,482,565	\$153,470	6.59%	100.00%



Total Fund Revenue Trends by Summary Object

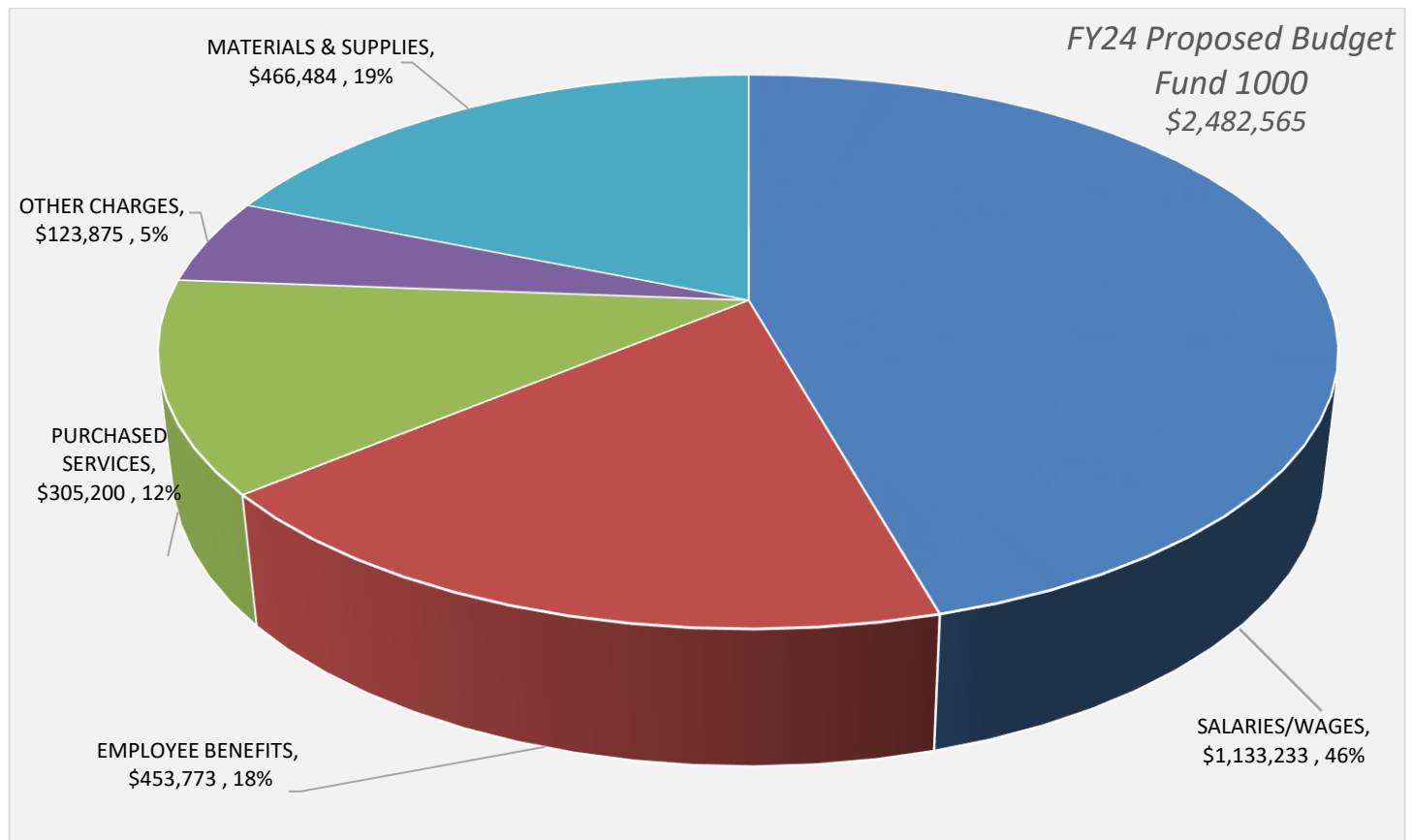
Revenue	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$1,055,131	\$1,109,579	\$1,126,083	\$1,238,844	\$1,380,173	\$141,329	11.41%	55.59%
LOCAL FUNDS	\$1,099,214	\$987,522	\$1,122,332	\$1,090,251	\$1,102,392	\$12,141	1.11%	44.41%
Grand Total	\$2,154,345	\$2,097,101	\$2,259,676	\$2,329,095	\$2,482,565	\$153,470	6.59%	100.00%

*Total Fund Revenue by Object*

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
State Funds	037300	240229 GOV SCH GRANT/ST	\$1,029,131	\$1,083,579	\$1,100,083	\$1,212,844	\$1,354,173	\$141,329	11.65%
	039400	410405 TECHNOLOGY	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$0	0.00%
	Total for Area		\$1,055,131	\$1,109,579	\$1,126,083	\$1,238,844	\$1,380,173	\$141,329	11.41%
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	\$1,099,214	\$926,277	\$1,104,031	\$1,090,251	\$1,102,392	\$12,141	1.11%
	Total for Area		\$1,099,214	\$987,522	\$1,122,332	\$1,090,251	\$1,102,392	\$12,141	1.11%
Other Funds	Total for Area		\$0	\$0	\$11,261	\$0	\$0	\$0	0.00%
GRAND TOTAL			\$2,154,345	\$2,097,101	\$2,259,676	\$2,329,095	\$2,482,565	\$153,470	6.59%

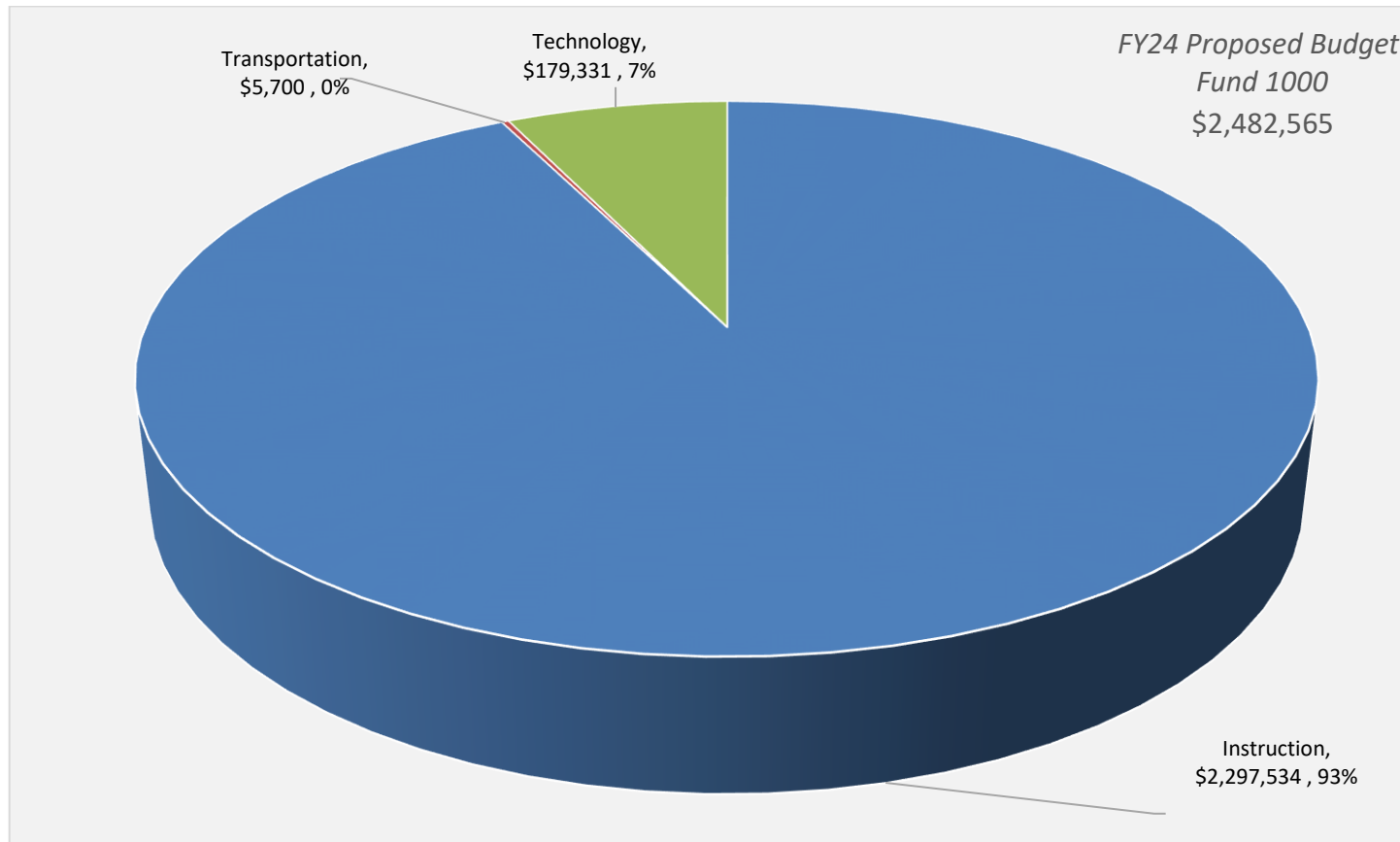
Total Fund Expenditure Trends by Summary Object

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$1,047,171	\$913,526	\$1,006,129	\$1,110,343	\$1,133,233	\$22,890	2.06%	45.65%
EMPLOYEE BENEFITS	\$444,614	\$425,777	\$445,991	\$438,931	\$453,773	\$14,842	3.38%	18.28%
Subtotal	\$1,491,785	\$1,339,304	\$1,452,119	\$1,549,274	\$1,587,006	\$37,732	2.44%	63.93%
Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$276,611	\$277,512	\$170,117	\$295,200	\$305,200	\$10,000	3.39%	12.29%
OTHER CHARGES	\$89,875	\$123,777	\$132,148	\$120,375	\$123,875	\$3,500	2.91%	4.99%
MATERIALS & SUPPLIES	\$296,074	\$376,139	\$400,779	\$364,246	\$466,484	\$102,238	28.07%	18.79%
Subtotal	\$662,560	\$777,428	\$703,044	\$779,821	\$895,559	\$115,738	14.84%	36.07%
Grand Total	\$2,154,345	\$2,116,731	\$2,318,356	\$2,329,095	\$2,482,565	\$153,470	6.59%	100.00%



Total Fund Expenditure Trends by State Category

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Instruction	\$1,992,586	\$1,949,078	\$1,984,496	\$2,151,289	\$2,297,534	\$146,245	6.80%	92.55%
Transportation	\$1,794	\$1,698	\$2,327	\$5,700	\$5,700	\$0	0.00%	0.23%
Technology	\$159,965	\$165,955	\$168,340	\$172,106	\$179,331	\$7,225	4.20%	7.22%
Grand Total	\$2,154,345	\$2,116,731	\$2,155,163	\$2,329,095	\$2,482,565	\$153,470	6.59%	100.00%



Total Fund Expenditures by State Category and Function

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	\$1,992,586	\$1,947,983	\$1,885,275	\$2,043,250	\$2,183,371	\$140,121	6.86%	
1210 GUIDANCE SERVICES	\$0	\$1,095	\$99,221	\$108,039	\$114,163	\$6,124	5.67%	
Subtotal	\$1,992,586	\$1,949,078	\$1,984,496	\$2,151,289	\$2,297,534	\$146,245	6.80%	92.55%
Transportation								
3400 VEHICLE MAINTENANCE SVCS	\$1,794	\$1,698	\$2,327	\$5,700	\$5,700	\$0	0.00%	
Subtotal	\$1,794	\$1,698	\$2,327	\$5,700	\$5,700	\$0	0.00%	0.23%
Technology								
6810 TECHNOLOGY - CLASSROOM	\$26,000	\$28,580	\$26,465	\$26,000	\$26,000	\$0	0.00%	
6820 TECHNOLOGY - INSTRUCT. SUP	\$133,965	\$137,376	\$141,875	\$146,106	\$153,331	\$7,225	4.95%	
Subtotal	\$159,965	\$165,955	\$168,340	\$172,106	\$179,331	\$7,225	4.20%	7.22%
Grand Total	\$2,154,345	\$2,116,731	\$2,155,163	\$2,329,095	\$2,482,565	\$153,470	6.59%	100.0%

Expenditure Trends by Object

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
111000 - COMP OF DIRECTORS	\$108,656	\$108,656	\$113,854	\$119,793	\$125,783	\$5,990	5.00%
112100 - COMP OF TEACHERS	\$767,074	\$608,484	\$703,881	\$819,307	\$827,930	\$8,623	1.05%
114000 - COMP-TECHNICAL PERSONNEL	\$96,610	\$96,610	\$101,924	\$107,020	\$112,371	\$5,351	5.00%
115000 - COMP OF CLERICAL STAFF	\$64,178	\$64,134	\$55,736	\$58,523	\$61,449	\$2,926	5.00%
129100 - OVERTIME-FLSA	\$175	\$0	\$0	\$400	\$400	\$0	0.00%
152000 - COMP OF SUB TEACHERS	\$5,178	\$2,843	\$2,033	\$0	\$0	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$1,650	\$150	\$0	\$0	\$0	\$0	0.00%
161100 - SUPP PAY/SUMMER ENRICHMT	\$3,650	\$14,650	\$11,700	\$5,300	\$5,300	\$0	0.00%
210000 - FICA	\$74,763	\$65,762	\$73,355	\$80,319	\$82,567	\$2,248	2.80%
221000 - VRS (PLAN 1 & 2)	\$161,731	\$142,779	\$155,548	\$169,320	\$160,022	(\$9,298)	-5.49%
222000 - VRS (HYBRID)	\$0	\$2,670	\$6,664	\$14,275	\$27,377	\$13,102	91.78%

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
230000 - HOSPITALIZATION	\$163,457	\$152,189	\$162,817	\$136,810	\$142,794	\$5,984	4.37%
230500 - HSA CONTRIBUTION EXPENSE			\$0	\$0	\$1,799	\$1,799	100.00%
231000 - DENTAL INSURANCE	\$8,643	\$7,536	\$7,110	\$7,400	\$7,165	(\$235)	-3.18%
240000 - GROUP LIFE INSURANCE	\$13,510	\$11,727	\$13,078	\$14,806	\$15,720	\$914	6.17%
250000 - DISABILITY INS (PLAN 1&2)	\$2,723	\$2,286	\$2,415	\$2,428	\$2,293	(\$135)	-5.56%
251000 - DISABILITY INS (HYBRID)	\$0	\$43	\$175	\$205	\$393	\$188	91.71%
275000 - RETIREE HEALTH CREDIT	\$12,375	\$10,589	\$11,810	\$13,368	\$13,643	\$275	2.06%
281000 - ANNUAL LEAVE PAYOFF	\$4,266	\$20,596	\$0	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$121,981	\$203,223	\$27,438	\$85,000	\$95,000	\$10,000	11.76%
300200 - PRINTING/BINDING	\$1,567	\$0	\$0	\$4,000	\$4,000	\$0	0.00%
301400 - VERIZON MAINTENANCE	\$59,122	\$32,251	\$20,415	\$70,000	\$70,000	\$0	0.00%
310100 - INSTRUCTIONAL DEVELOPMENT	\$1,351	\$1,620	\$2,983	\$15,000	\$15,000	\$0	0.00%
310400 - FIELD TRIPS	\$83,665	\$31,634	\$107,708	\$110,000	\$110,000	\$0	0.00%
330800 - VEHICLE REPAIRS	\$809	\$668	\$972	\$2,700	\$2,700	\$0	0.00%
332200 - COPIER MAINTENANCE	\$2,616	\$2,616	\$2,801	\$3,000	\$3,000	\$0	0.00%
361200 - ROBOTICS/TEAM COACHING	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$0	0.00%
520100 - POSTAGE	\$277	\$222	\$1	\$1,000	\$1,000	\$0	0.00%
520300 - TELEPHONE	\$2,784	\$2,879	\$2,414	\$3,200	\$3,200	\$0	0.00%
520500 - SITE CONNECTIONS	\$68,801	\$104,533	\$113,821	\$100,000	\$103,500	\$3,500	3.50%
530000 - FIRE & LIABILITY INS	\$2,979	\$7,738	\$4,375	\$3,150	\$3,150	\$0	0.00%
540100 - LEASE/RENTALS	\$8,241	\$8,241	\$8,241	\$8,525	\$8,525	\$0	0.00%
550000 - TRAVEL	\$6,792	\$164	\$3,296	\$4,500	\$4,500	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$30,824	\$29,569	\$30,926	\$58,881	\$108,881	\$50,000	84.92%
600800 - GASOLINE/OIL/LUBRICANTS	\$986	\$1,030	\$1,355	\$3,000	\$3,000	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$26,000	\$26,000	\$26,000	\$83,365	\$83,365	\$0	0.00%
630000 - INSTR. SUPPLEMENTAL MAT.	\$35,750	\$29,170	\$258,630	\$50,000	\$50,000	\$0	0.00%

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
630100 - TECH MAINT/UPGRADES	\$201,456	\$287,789	\$70,841	\$165,000	\$217,238	\$52,238	31.66%
630200 - SUM/NEW STUDENT ORIENT	\$1,059	\$0	\$1,236	\$1,200	\$1,200	\$0	0.00%
630300 - SUMMER ENRICHMENT	\$0	\$0	\$11,325	\$2,800	\$2,800	\$0	0.00%
Grand Total	\$2,154,345	\$2,116,731	\$2,155,163	\$2,329,095	\$2,482,565	\$153,470	6.59%

Expenditure Trends by Function and Object

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
1100 CLASSROOM INSTRUCTION							
111000 - COMP OF DIRECTORS	\$108,656	\$108,656	\$113,854	\$119,793	\$125,783	\$5,990	5.00%
112100 - COMP OF TEACHERS	\$767,074	\$608,484	\$635,541	\$742,248	\$746,386	\$4,138	0.56%
115000 - COMP OF CLERICAL STAFF	\$64,178	\$64,134	\$55,736	\$58,523	\$61,449	\$2,926	5.00%
129100 - OVERTIME-FLSA	\$175	\$0	\$0	\$400	\$400	\$0	0.00%
152000 - COMP OF SUB TEACHERS	\$5,178	\$2,843	\$2,033	\$0	\$0	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$1,650	\$150	\$0	\$0	\$0	\$0	0.00%
161100 - SUPP PAY/SUMMER ENRICHMT	\$3,650	\$14,650	\$11,700	\$5,300	\$5,300	\$0	0.00%
210000 - FICA	\$67,580	\$58,510	\$60,751	\$66,711	\$68,215	\$1,504	2.25%
221000 - VRS (PLAN 1 & 2)	\$146,583	\$126,723	\$127,203	\$138,725	\$127,792	(\$10,933)	-7.88%
222000 - VRS (HYBRID)	\$0	\$2,670	\$6,664	\$14,275	\$27,377	\$13,102	91.78%
230000 - HOSPITALIZATION	\$153,592	\$140,135	\$138,728	\$117,080	\$122,246	\$5,166	4.41%
230500 - HSA CONTRIBUTION EXPENSE			\$0	\$0	\$1,799	\$1,799	100.00%
231000 - DENTAL INSURANCE	\$8,145	\$7,038	\$6,113	\$6,402	\$6,125	(\$277)	-4.33%
240000 - GROUP LIFE INSURANCE	\$12,244	\$10,432	\$10,793	\$12,338	\$13,121	\$783	6.35%
250000 - DISABILITY INS (PLAN 1&2)	\$2,476	\$2,035	\$1,968	\$1,989	\$1,830	(\$159)	-7.99%
251000 - DISABILITY INS (HYBRID)	\$0	\$43	\$175	\$205	\$393	\$188	91.71%
275000 - RETIREE HEALTH CREDIT	\$11,216	\$9,420	\$9,746	\$11,140	\$11,296	\$156	1.40%
281000 - ANNUAL LEAVE PAYOFF	\$2,278	\$18,211	\$0	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$121,981	\$203,223	\$27,438	\$85,000	\$95,000	\$10,000	11.76%
300200 - PRINTING/BINDING	\$1,567	\$0	\$0	\$4,000	\$4,000	\$0	0.00%
301400 - VERIZON MAINTENANCE	\$59,122	\$32,251	\$20,415	\$70,000	\$70,000	\$0	0.00%
310100 - INSTRUCTIONAL DEVELOPMENT	\$1,351	\$1,620	\$2,983	\$15,000	\$15,000	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
310400 - FIELD TRIPS	\$83,665	\$31,634	\$107,708	\$110,000	\$110,000	\$0	0.00%
332200 - COPIER MAINTENANCE	\$2,616	\$2,616	\$2,801	\$3,000	\$3,000	\$0	0.00%
361200 - ROBOTICS/TEAM COACHING	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$0	0.00%
520100 - POSTAGE	\$277	\$222	\$1	\$1,000	\$1,000	\$0	0.00%
520300 - TELEPHONE	\$2,784	\$2,879	\$2,414	\$3,200	\$3,200	\$0	0.00%
520500 - SITE CONNECTIONS	\$68,801	\$104,533	\$113,821	\$100,000	\$103,500	\$3,500	3.50%
530000 - FIRE & LIABILITY INS	\$2,979	\$7,738	\$4,375	\$3,150	\$3,150	\$0	0.00%
540100 - LEASE/RENTALS	\$8,241	\$8,241	\$8,241	\$8,525	\$8,525	\$0	0.00%
550000 - TRAVEL	\$6,792	\$164	\$3,296	\$4,500	\$4,500	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$30,824	\$29,569	\$30,926	\$58,881	\$108,881	\$50,000	84.92%
601500 - COMPUTER SUPPL/SOFTWARE	\$0	\$0	\$0	\$57,365	\$57,365	\$0	0.00%
630000 - INSTR. SUPPLEMENTAL MAT.	\$35,750	\$29,170	\$258,630	\$50,000	\$50,000	\$0	0.00%
630100 - TECH MAINT/UPGRADES	\$201,456	\$287,789	\$70,841	\$165,000	\$217,238	\$52,238	31.66%
630200 - SUM/NEW STUDENT ORIENT	\$1,059	\$0	\$1,236	\$1,200	\$1,200	\$0	0.00%
630300 - SUMMER ENRICHMENT	\$0	\$0	\$11,325	\$2,800	\$2,800	\$0	0.00%
Subtotal	\$1,992,586	\$1,947,983	\$1,885,275	\$2,043,250	\$2,183,371	\$140,121	6.86%
1210 GUIDANCE SERVICES							
112100 - COMP OF TEACHERS	\$0	\$0	\$68,340	\$77,059	\$81,544	\$4,485	5.82%
210000 - FICA	\$0	\$0	\$4,998	\$5,658	\$5,997	\$339	5.99%
221000 - VRS (PLAN 1 & 2)	\$0	\$0	\$11,406	\$12,808	\$13,553	\$745	5.82%
230000 - HOSPITALIZATION	\$0	\$1,095	\$12,045	\$9,865	\$10,274	\$409	4.15%
231000 - DENTAL INSURANCE	\$0	\$0	\$498	\$499	\$520	\$21	4.21%
240000 - GROUP LIFE INSURANCE	\$0	\$0	\$920	\$1,033	\$1,093	\$60	5.81%
250000 - DISABILITY INS (PLAN 1&2)	\$0	\$0	\$184	\$184	\$195	\$11	5.98%
275000 - RETIREE HEALTH CREDIT	\$0	\$0	\$830	\$933	\$987	\$54	5.79%
Subtotal	\$0	\$1,095	\$99,221	\$108,039	\$114,163	\$6,124	5.67%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
3400 VEHICLE MAINTENANCE SVCS							
330800 - VEHICLE REPAIRS	\$809	\$668	\$972	\$2,700	\$2,700	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$986	\$1,030	\$1,355	\$3,000	\$3,000	\$0	0.00%
Subtotal	\$1,794	\$1,698	\$2,327	\$5,700	\$5,700	\$0	0.00%
6810 TECHNOLOGY - CLASSROOM							
601500 - COMPUTER SUPPL/SOFTWARE	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$0	0.00%
Subtotal	\$26,000	\$28,580	\$26,465	\$26,000	\$26,000	\$0	0.00%
6820 TECHNOLOGY -INSTRUCT. SUP							
114000 - COMP-TECHNICAL PERSONNEL	\$96,610	\$96,610	\$101,924	\$107,020	\$112,371	\$5,351	5.00%
210000 - FICA	\$7,183	\$7,252	\$7,606	\$7,950	\$8,355	\$405	5.09%
221000 - VRS (PLAN 1 & 2)	\$15,148	\$16,057	\$16,940	\$17,787	\$18,677	\$890	5.00%
230000 - HOSPITALIZATION	\$9,864	\$10,959	\$12,045	\$9,865	\$10,274	\$409	4.15%
231000 - DENTAL INSURANCE	\$498	\$498	\$498	\$499	\$520	\$21	4.21%
240000 - GROUP LIFE INSURANCE	\$1,266	\$1,295	\$1,366	\$1,435	\$1,506	\$71	4.95%
250000 - DISABILITY INS (PLAN 1&2)	\$248	\$251	\$263	\$255	\$268	\$13	5.10%
275000 - RETIREE HEALTH CREDIT	\$1,159	\$1,169	\$1,233	\$1,295	\$1,360	\$65	5.02%
281000 - ANNUAL LEAVE PAYOFF	\$1,988	\$2,385	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$133,965	\$137,376	\$141,875	\$146,106	\$153,331	\$7,225	4.95%
Grand Total	\$2,154,345	\$2,116,731	\$2,155,163	\$2,329,095	\$2,482,565	\$153,470	6.59%

Fund 2000 Rappahannock Juvenile Detention Center

The Rappahannock Regional Juvenile Detention Center (RRJDC) Fund accounts for activities associated with providing detained youth a quality education and the skills necessary to transition from the program into their regular school. The FY 2024 Proposed Budget is \$1,248,900, an increase of \$128,600. The underlying assumptions for projecting costs is based student enrollment in the RRJDC center coupled with the availability of funds. The revenue trend for the past several years has remained around \$1 million. Non-compensation costs including purchased services, other charges and materials and supplies have remained steady over the past several years.

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

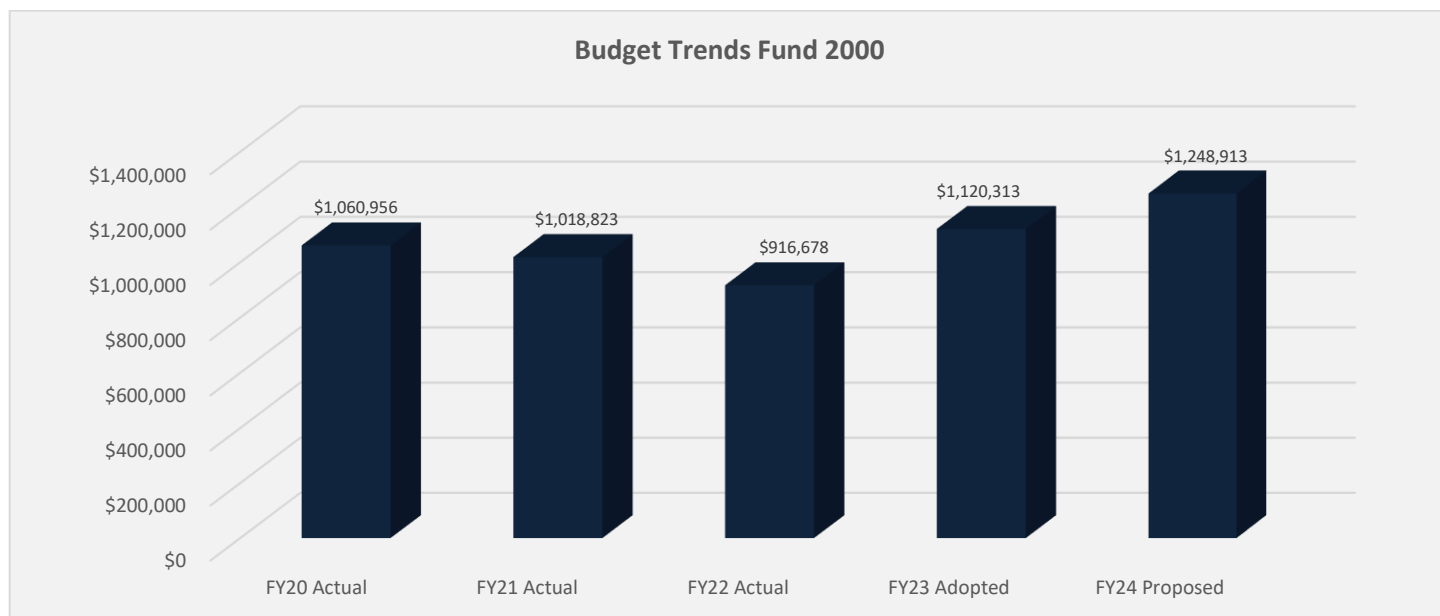
- Supporting each other and our students in learning
- Improving literacy
- Preparing our students for successful transition
- Engaging parents and community stakeholders

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

Fund 2000 - Rappahannock Juvenile Detention Center (RJDC)

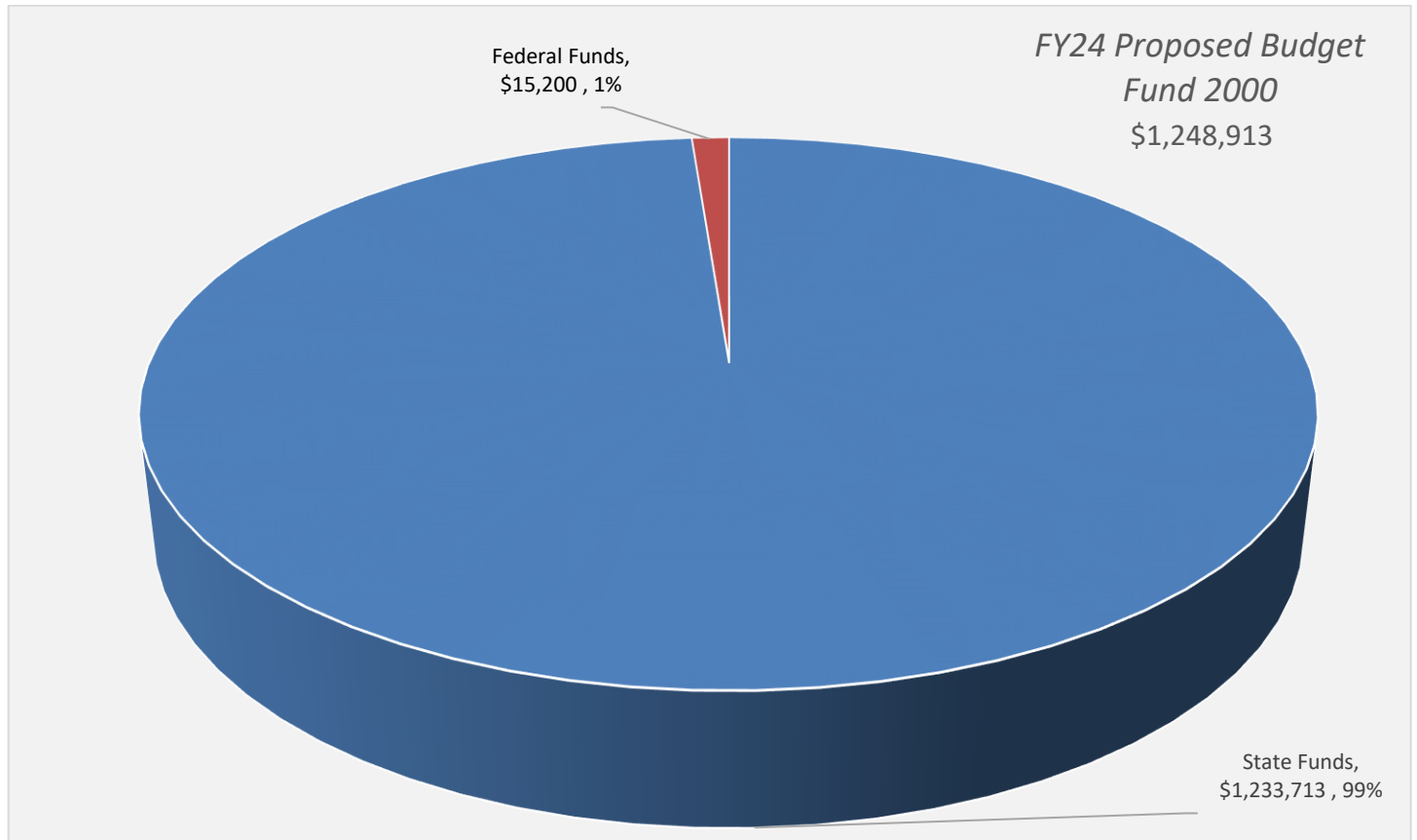
Fund Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Total Budget	\$1,060,956	\$1,018,823	\$916,678	\$1,120,313	\$1,248,913	\$128,600	11.48%	100.00%



Revenue Trends by Summary Object

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$1,056,140	\$1,006,046	\$899,848	\$1,117,034	\$1,233,713	\$116,679	10.45%	98.78%
FEDERAL FUNDS	\$4,816	\$182	\$4,988	\$3,279	\$15,200	\$11,921	363.56%	1.22%
LOCAL FUNDS	\$0	\$12,595	\$11,842	\$0	\$0	\$0	0.00%	0.00%
Grand Total	\$1,060,956	\$1,018,823	\$916,678	\$1,120,313	\$1,248,913	\$128,600	11.48%	100.00%

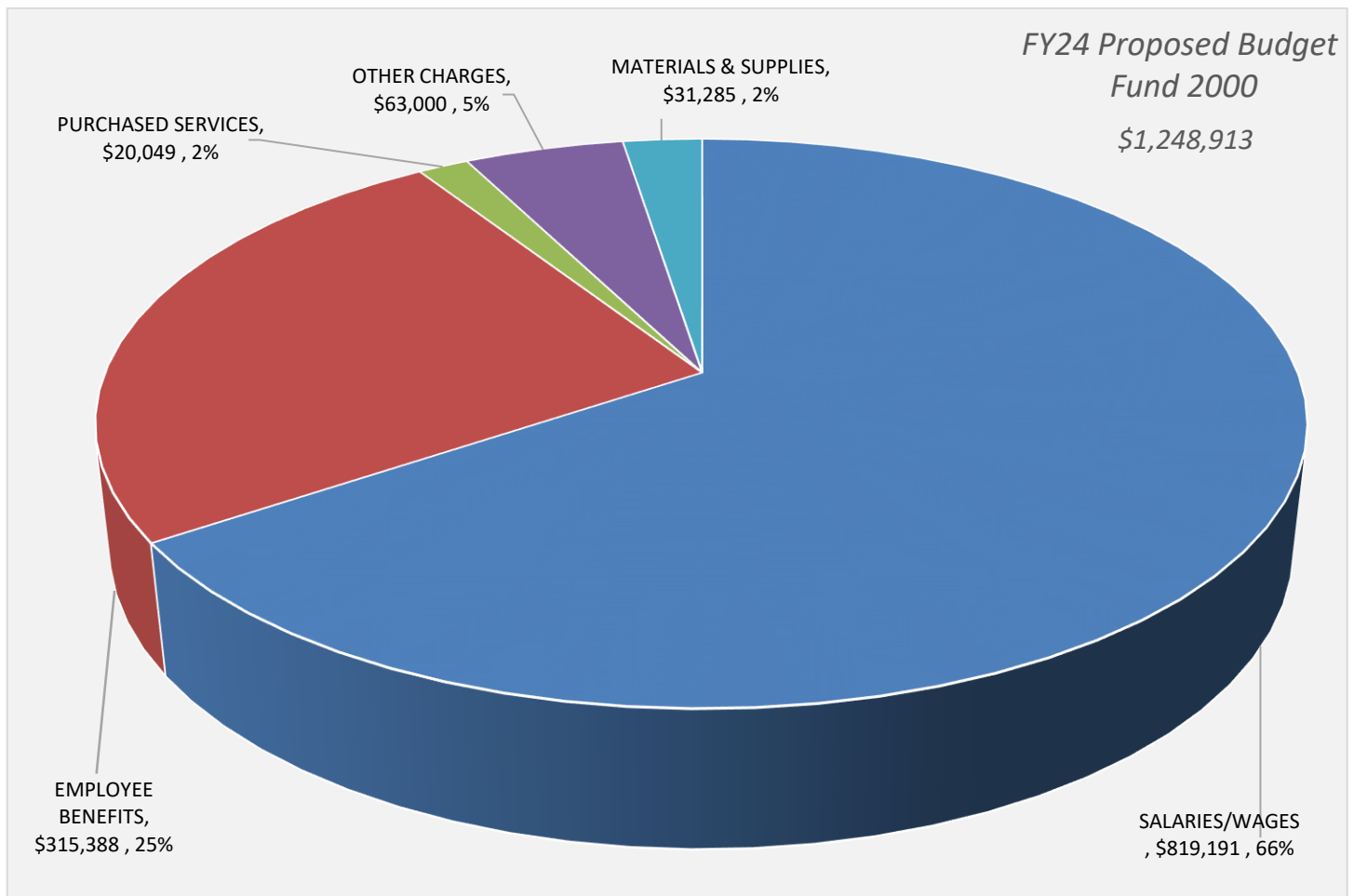


Revenue Trends by Object

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
State Funds	034100	240220 HOSP/C/DET HOMES	\$1,056,140	\$1,006,046	\$899,848	\$1,117,034	\$1,183,713	\$66,679	5.97%
	037100	UNAWARDED STATE REVENUE		\$0	\$0	\$0	\$50,000	\$50,000	100.00%
	Total for Area		\$1,056,140	\$1,006,046	\$899,848	\$1,117,034	\$1,233,713	\$116,679	10.45%
Federal Funds	040200	84.01 TITLE I- LOCAL ED	\$4,816	\$182	\$4,988	\$3,279	\$5,200	\$1,921	58.58%
	047000	UNAWARDED FEDERAL REV				\$0	\$10,000	\$10,000	100.00%
	Total for Area		\$4,816	\$182	\$4,988	\$3,279	\$15,200	\$11,921	363.56%
Local Funds	Total for Area		\$0	\$12,595	\$11,842	\$0	\$0	\$0	0.00%
GRAND TOTAL			\$1,060,956	\$1,018,823	\$916,678	\$1,120,313	\$1,248,913	\$128,600	11.48%

Expenditure Trends by Summary Object

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$697,930	\$670,185	\$615,948	\$784,237	\$819,191	\$34,954	4.46%	65.59%
EMPLOYEE BENEFITS	\$288,586	\$282,508	\$258,787	\$290,912	\$315,388	\$24,476	8.41%	25.25%
Subtotal	\$986,516	\$952,693	\$874,735	\$1,075,149	\$1,134,579	\$59,430	5.53%	90.85%
Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$13,059	\$4,627	\$6,828	\$12,800	\$20,049	\$7,249	56.63%	1.61%
OTHER CHARGES	\$1,027	\$939	\$875	\$3,000	\$63,000	\$60,000	2000.00%	5.04%
MATERIALS & SUPPLIES	\$36,317	\$25,032	\$34,240	\$29,364	\$31,285	\$1,921	6.54%	2.50%
Subtotal	\$50,403	\$30,598	\$41,943	\$45,164	\$114,334	\$69,170	153.15%	9.15%
Grand Total	\$1,036,919	\$983,292	\$1,117,823	\$1,120,313	\$1,248,913	\$128,600	11.48%	100.00%



Expenditure Trends by State Category

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Instruction	\$1,036,919	\$983,292	\$899,883	\$1,120,313	\$1,248,913	\$128,600	11.48%	100.00%
Grand Total	\$1,036,919	\$983,292	\$916,678	\$1,120,313	\$1,248,913	\$128,600	11.48%	100.00%

Expenditure Trends by State Category and Function

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	\$803,617	\$758,953	\$687,051	\$891,894	\$978,718	\$86,824	9.73%	
1410 OFFICE OF THE PRINCIPAL	\$233,302	\$224,339	\$212,832	\$228,419	\$270,195	\$41,776	18.29%	
Subtotal	\$1,036,919	\$983,292	\$899,883	\$1,120,313	\$1,248,913	\$128,600	11.48%	100.00%
Grand Total	\$1,036,919	\$983,292	\$916,678	\$1,120,313	\$1,248,913	\$128,600	11.48%	100.0%

Expenditure Trends by Object

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
112100 - COMP OF TEACHERS	\$526,504	\$500,462	\$442,047	\$608,211	\$618,545	\$10,334	1.70%
112600 - COMP OF PRINCIPALS	\$124,259	\$110,856	\$148,172	\$129,239	\$146,723	\$17,484	13.53%
115000 - COMP OF CLERICAL STAFF	\$47,167	\$47,167	\$14,729	\$44,787	\$51,923	\$7,136	15.93%
152000 - COMP OF SUB TEACHERS	\$0	\$0	\$0	\$2,000	\$2,000	\$0	0.00%
210000 - FICA	\$50,255	\$49,013	\$45,255	\$57,894	\$54,711	(\$3,183)	-5.50%
221000 - VRS (PLAN 1 & 2)	\$92,889	\$55,798	\$43,144	\$23,505	\$95,661	\$72,156	306.98%
222000 - VRS (HYBRID)	\$16,818	\$54,132	\$53,491	\$94,977	\$40,162	(\$54,815)	-57.71%
230000 - HOSPITALIZATION	\$102,451	\$99,178	\$96,365	\$90,459	\$97,141	\$6,682	7.39%
231000 - DENTAL INSURANCE	\$6,277	\$5,557	\$4,119	\$4,073	\$4,911	\$838	20.57%
240000 - GROUP LIFE INSURANCE	\$9,166	\$8,863	\$7,791	\$9,673	\$10,956	\$1,283	13.26%
250000 - DISABILITY INS (PLAN 1&2)	\$1,591	\$924	\$709	\$338	\$1,374	\$1,036	306.51%
251000 - DISABILITY INS (HYBRID)	\$298	\$891	\$879	\$1,364	\$576	(\$788)	-57.77%
275000 - RETIREE HEALTH CREDIT	\$8,396	\$8,003	\$7,035	\$8,629	\$9,896	\$1,267	14.68%
300000 - PURCHASED SERVICES	\$11,145	\$4,627	\$6,523	\$9,300	\$16,549	\$7,249	77.95%
300100 - PROFESSIONAL IMPROVEMENT	\$1,915	\$0	\$304	\$3,500	\$3,500	\$0	0.00%
540100 - LEASE/RENTALS	\$1,027	\$939	\$875	\$3,000	\$3,000	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$36,317	\$25,032	\$17,444	\$29,364	\$31,285	\$1,921	6.54%
999600 - OFFSET UNAWARDED STATE FUND	\$0	\$0	\$0	\$0	\$50,000	\$50,000	100.00%
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$0	\$10,000	\$10,000	100.00%
Grand Total	\$1,036,919	\$983,292	\$916,678	\$1,120,313	\$1,248,913	\$128,600	11.48%

Expenditure Trends by Function and Object

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
1100 CLASSROOM INSTRUCTION							
112100 - COMP OF TEACHERS	\$526,504	\$500,462	\$442,047	\$608,211	\$618,545	\$10,334	1.70%
152000 - COMP OF SUB TEACHERS	\$0	\$0	\$0	\$2,000	\$2,000	\$0	0.00%
210000 - FICA	\$37,912	\$37,362	\$33,004	\$44,738	\$40,370	(\$4,368)	-9.76%
221000 - VRS (PLAN 1 & 2)	\$66,009	\$47,959	\$31,627	\$23,505	\$62,645	\$39,140	166.52%
222000 - VRS (HYBRID)	\$16,818	\$37,081	\$43,262	\$66,052	\$40,162	(\$25,890)	-39.20%
230000 - HOSPITALIZATION	\$85,438	\$77,782	\$86,697	\$82,698	\$79,421	(\$3,277)	-3.96%
231000 - DENTAL INSURANCE	\$5,384	\$4,094	\$3,524	\$3,775	\$3,981	\$206	5.46%
240000 - GROUP LIFE INSURANCE	\$6,920	\$6,857	\$6,038	\$7,941	\$8,293	\$352	4.43%
250000 - DISABILITY INS (PLAN 1&2)	\$1,147	\$791	\$530	\$338	\$900	\$562	166.27%
251000 - DISABILITY INS (HYBRID)	\$298	\$627	\$722	\$949	\$576	(\$373)	-39.30%
275000 - RETIREE HEALTH CREDIT	\$6,339	\$6,191	\$5,452	\$6,523	\$7,491	\$968	14.84%
300000 - PURCHASED SERVICES	\$11,145	\$4,627	\$6,523	\$9,300	\$16,549	\$7,249	77.95%
300100 - PROFESSIONAL IMPROVEMENT	\$1,915	\$0	\$304	\$3,500	\$3,500	\$0	0.00%
540100 - LEASE/RENTALS	\$1,027	\$939	\$875	\$3,000	\$3,000	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$36,317	\$25,032	\$17,444	\$29,364	\$31,285	\$1,921	6.54%
999600 - OFFSET UNAWARDED STATE FUND	\$0	\$0	\$0	\$0	\$50,000	\$50,000	100.00%
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$0	\$10,000	\$10,000	100.00%
Subtotal	\$803,617	\$758,953	\$687,051	\$891,894	\$978,718	\$86,824	9.73%
1410 OFFICE OF THE PRINCIPAL							
112600 - COMP OF PRINCIPALS	\$124,259	\$110,856	\$148,172	\$129,239	\$146,723	\$17,484	13.53%
115000 - COMP OF CLERICAL STAFF	\$47,167	\$47,167	\$14,729	\$44,787	\$51,923	\$7,136	15.93%
210000 - FICA	\$12,344	\$11,651	\$12,251	\$13,156	\$14,341	\$1,185	9.01%
221000 - VRS (PLAN 1 & 2)	\$26,880	\$7,839	\$11,516	\$0	\$33,016	\$33,016	100.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
230000 - HOSPITALIZATION	\$17,013	\$21,396	\$9,667	\$7,761	\$17,720	\$9,959	128.32%
231000 - DENTAL INSURANCE	\$893	\$1,463	\$595	\$298	\$930	\$632	212.08%
240000 - GROUP LIFE INSURANCE	\$2,246	\$2,007	\$1,753	\$1,732	\$2,663	\$931	53.75%
250000 - DISABILITY INS (PLAN 1&2)	\$444	\$133	\$179	\$0	\$474	\$474	100.00%
275000 - RETIREE HEALTH CREDIT	\$2,057	\$1,812	\$1,583	\$2,106	\$2,405	\$299	14.20%
Subtotal	\$233,302	\$224,339	\$212,832	\$228,419	\$270,195	\$41,776	18.29%
Grand Total	\$1,036,919	\$983,292	\$916,678	\$1,120,313	\$1,248,913	\$128,600	11.48%

Fund 3000 Food Service

The Food Service Fund provides for all of food service's operating and administrative costs, which are primarily supported by federal, state, and café sales revenues. The FY 2024 Proposed Budget is \$14,153,000 a decrease of \$17,560,900 below the FY 2023 Adopted budget. In the FY 2024 Proposed Budget, Federal funding has been reduced due to reduction in pandemic related programs. The underlying assumptions for projecting costs are based on student meal participation and inflation. The revenue trend prior to the pandemic remained at around \$10 million. Salaries and benefits have remained relatively stable over the past several years. Non-compensation costs including purchased services, other charges, and materials and supplies have increased significantly in the past several years due to increased costs and participation coupled with increased federal revenues. The Food Service projected fund balance usage for FY 2024 is \$4 million.

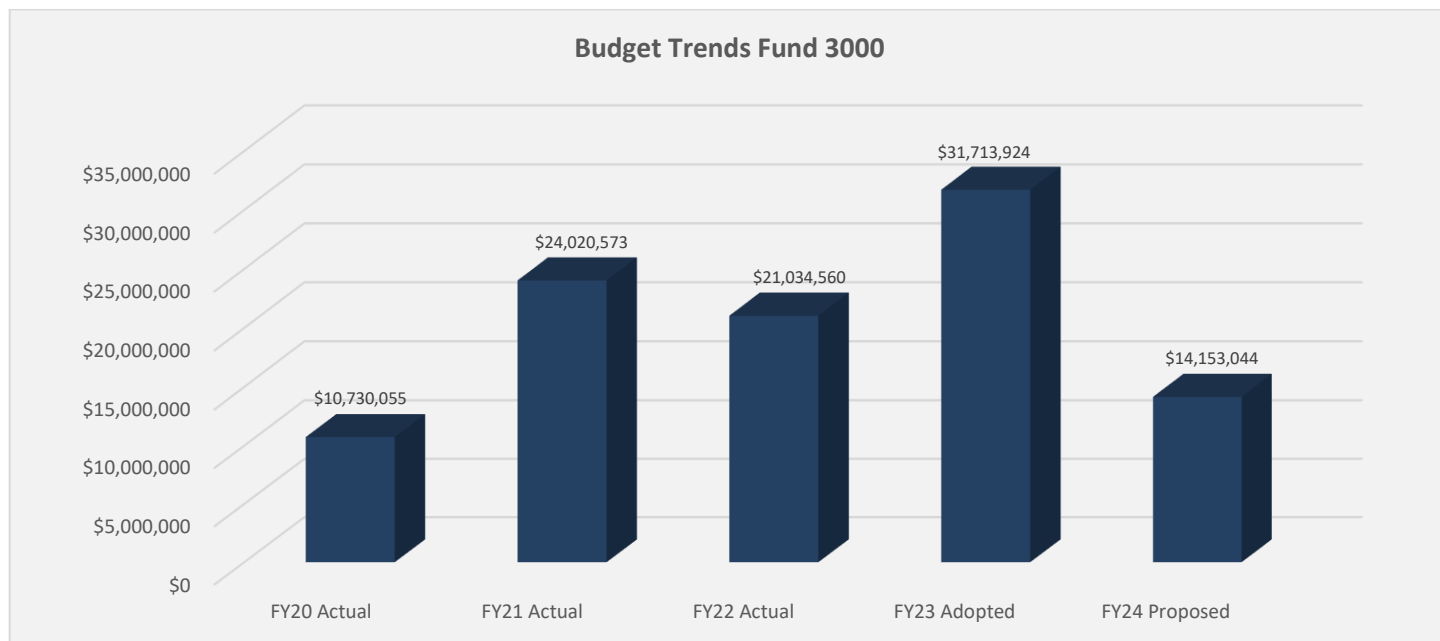
The school division recognizes the importance of well-balanced meals and nutritious foods to assist students in their learning process. By partnering with a third-party vendor, the school division has been able to provide a variety of nutritious meals and expanded involvement with students, faculty,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

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

Fund 3000 – Food Service

Fund Budget Trends

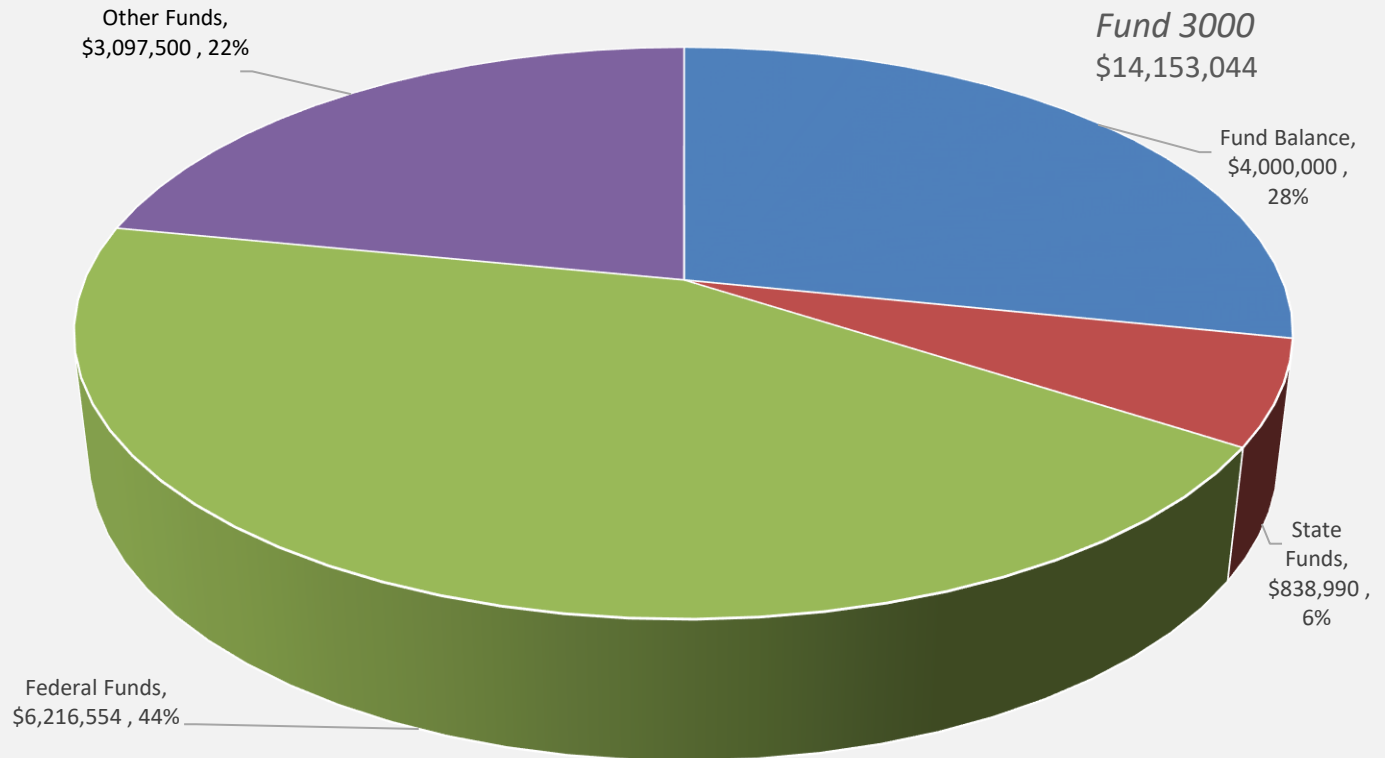
Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Total Budget	\$10,730,055	\$24,020,573	\$21,034,560	\$31,713,924	\$14,153,044	(\$17,560,880)	-55.37%	100.00%



Revenue Trends by Summary Object

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
FUND BALANCE	\$0	\$0	\$0	\$8,000,000	\$4,000,000	(\$4,000,000)	-50.00%	39.40%
Subtotal	\$0.00	\$0	\$0	\$8,000,000	\$4,000,000	(\$4,000,000)	-50.00%	39.40%
STATE FUNDS	\$253,972	\$175,426	\$648,091	\$751,626	\$838,990	\$87,364	11.62%	8.26%
Subtotal	\$253,972	\$175,426	\$648,091	\$751,626	\$838,990	\$87,364	11.62%	8.26%
FEDERAL FUNDS	\$6,486,736	\$23,573,272	\$19,601,665	\$18,325,798	\$6,216,554	(\$12,109,244)	-66.08%	61.23%
LOCAL FUNDS	\$63,870	\$72,664	\$0	\$0	\$0	\$0	0.00%	0.00%
OTHER FUNDS	\$3,925,477	\$199,211	\$784,804	\$4,636,500	\$3,097,500	(\$1,539,000)	-33.19%	30.51%
Subtotal	\$10,476,083	\$23,845,147	\$20,386,469	\$22,962,298	\$9,314,054	(\$13,648,244)	-57.00%	131.13%
Grand Total	\$10,730,055	\$24,020,573	\$21,034,560	\$31,713,924	\$14,153,044	(\$17,560,880)	-55.37%	100.00%

FY24 Proposed Budget
Fund 3000
\$14,153,044



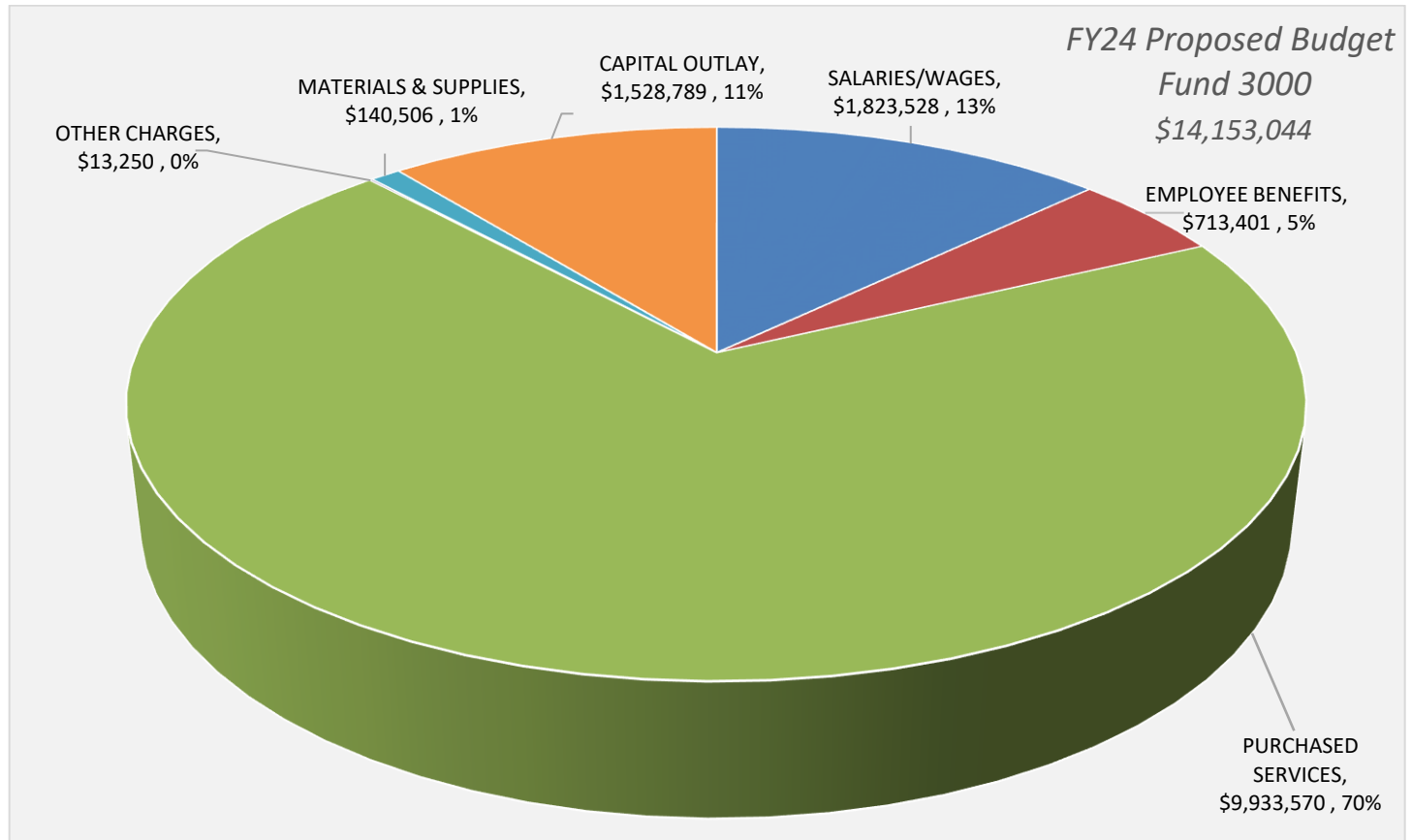
Revenue Trends by Object

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
Fund Balance	077200	USE OF FUND BALANCE	\$0	\$0	\$0	\$8,000,000	\$4,000,000	(\$4,000,000)	-50.00%
	Total for Area		\$0	\$0	\$0	\$8,000,000	\$4,000,000	(\$4,000,000)	-50.00%
State Funds	031904	SCHOOL MEALS EXP	\$0	\$0	\$0	\$92,491	\$92,491	\$0	0.00%
	035500	240347 SHOOOL BREAKFAST-STATE	\$253,972	\$57,840	\$443,141	\$541,549	\$541,549	\$0	0.00%
	035600	240215 SCHOOL LUNCH - STATE	\$0	\$117,586	\$204,950	\$117,586	\$204,950	\$87,364	74.30%
	Total for Area		\$253,972	\$175,426	\$648,091	\$751,626	\$838,990	\$87,364	11.62%
Federal Funds	041400	10.553,5,9 FED FOOD SERV	\$3,467,656	\$14,873,852	\$13,053,612	\$14,900,000	\$4,200,000	(\$10,700,000)	-71.81%
	044200	3302990 OTHER FED FUNDS	\$1,781,792	\$8,699,420	\$2,567,241	\$0	\$0	\$0	0.00%
	046600	10.553 FED SCH BREAKFAST	\$1,237,288	\$0	\$3,974,997	\$3,425,798	\$2,016,554	(\$1,409,244)	-41.14%
	Total for Area		\$6,486,736	\$23,573,272	\$19,601,665	\$18,325,798	\$6,216,554	(\$12,109,244)	-66.08%

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
Local Funds	050500	APPROPRIATIONS- INTERIM	\$63,870	\$0	\$0	\$0	\$0	\$0	0.00%
	Total for Area		\$63,870	\$72,664	\$0	\$0	\$0	\$0	0.00%
Other Funds	070700	1612040 SCHOOL FOOD SVC	\$22,096	\$3,707	\$0	\$15,000	\$15,000	\$0	0.00%
	071000	1803030 REBATES/REF OTHER	\$2,917	\$54,597	\$122,009	\$22,500	\$22,500	\$0	0.00%
	072300	1612040 CAFE TRANSFERS	\$3,834,997	\$128,161	\$654,659	\$4,539,000	\$3,000,000	(\$1,539,000)	-33.91%
	074700	CATERING	\$13,525	\$493	\$5,303	\$28,000	\$28,000	\$0	0.00%
	074900	INTEREST	\$51,941	\$12,254	\$2,832	\$32,000	\$32,000	\$0	0.00%
	Total for Area		\$3,925,477	\$199,211	\$784,804	\$4,636,500	\$3,097,500	(\$1,539,000)	-33.19%
GRAND TOTAL			\$10,730,055	\$24,020,573	\$21,034,560	\$31,713,924	\$14,153,044	(\$17,560,880)	-55.37%

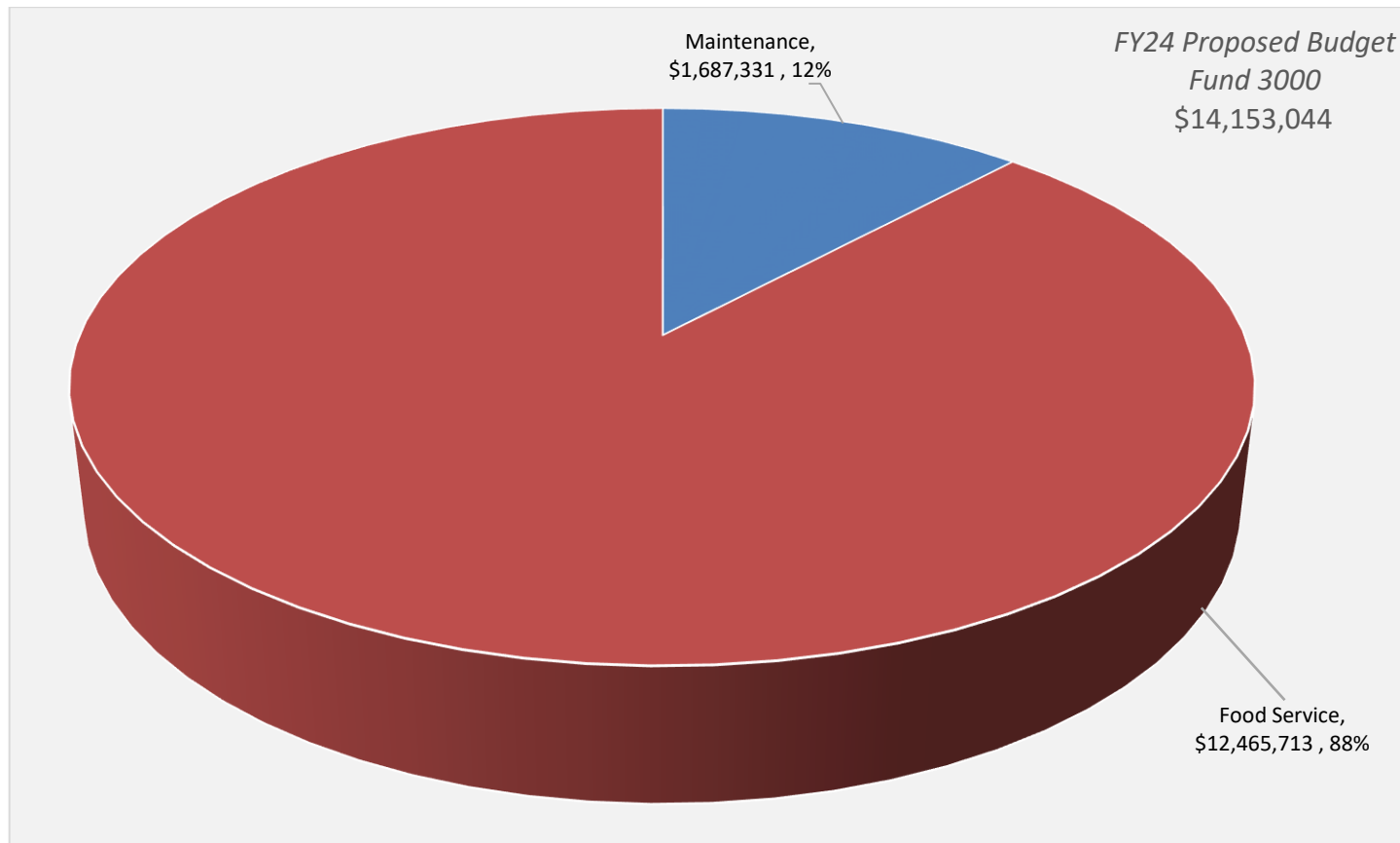
Expenditure Trends by Summary Object

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$1,425,920	\$1,366,306	\$1,480,607	\$1,827,215	\$1,823,528	(\$3,687)	-0.20%	12.88%
EMPLOYEE BENEFITS	\$882,218	\$807,176	\$804,039	\$695,507	\$713,401	\$17,894	2.57%	5.04%
Subtotal	\$2,308,137	\$2,173,482	\$2,284,646	\$2,522,722	\$2,536,929	\$14,207	0.56%	17.92%
Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$7,480,558	\$11,792,246	\$10,938,556	\$21,508,657	\$9,933,570	(\$11,575,087)	-53.82%	70.19%
OTHER CHARGES	\$14,059	\$36,027	\$51,690	\$13,250	\$13,250	\$0	0.00%	0.09%
MATERIALS & SUPPLIES	\$76,596	\$73,157	\$148,664	\$140,506	\$140,506	\$0	0.00%	0.99%
CAPITAL OUTLAY	\$343,501	\$188,316	\$598,823	\$7,528,789	\$1,528,789	(\$6,000,000)	-79.69%	10.80%
SCPS HOLDBACK	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
Subtotal	\$7,914,714	\$12,089,746	\$11,737,733	\$29,191,202	\$11,616,115	(\$17,575,087)	-60.21%	82.08%
Grand Total	\$10,222,851	\$14,263,227	\$12,878,794	\$31,713,924	\$14,153,044	(\$17,560,880)	-55.37%	100.00%



Expenditure Trends by State Category

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Maintenance	\$433,113	\$285,917	\$690,375	\$7,685,163	\$1,687,331	(\$5,997,832)	-78.04%	11.92%
Food Services	\$9,789,739	\$13,977,310	\$13,332,003	\$24,028,761	\$12,465,713	(\$11,563,048)	-48.12%	88.08%
Grand Total	\$10,222,851	\$14,263,227	\$14,022,378	\$31,713,924	\$14,153,044	(\$17,560,880)	-55.37%	100.00%



Expenditure Trends by State Category and Function

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Maintenance								
4200 BUILDING SERVICES	\$36,701	\$42,488	\$44,717	\$46,368	\$48,536	\$2,168	4.68%	
4400 EQUIPMENT SERVICES	\$396,412	\$243,429	\$645,658	\$7,638,795	\$1,638,795	(\$6,000,000)	-78.55%	
Subtotal	\$433,113	\$285,917	\$690,375	\$7,685,163	\$1,687,331	(\$5,997,832)	-78.04%	11.92%
Food Services								
5100 FOOD SERVICE	\$9,789,739	\$13,977,310	\$13,332,003	\$24,028,761	\$12,465,713	(\$11,563,048)	-48.12%	
Subtotal	\$9,789,739	\$13,977,310	\$13,332,003	\$24,028,761	\$12,465,713	(\$11,563,048)	-48.12%	88.08%
Grand Total	\$10,222,851	\$14,263,227	\$14,022,378	\$31,713,924	\$14,153,044	(\$17,560,880)	-55.37%	100.0%

Expenditure Trends by Object

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
113000 - COMP-PROF SUPV PERSONNEL	\$698,698	\$639,888	\$667,278	\$712,037	\$703,710	(\$8,327)	-1.17%
114500 - COMP OF CAFETERIA WORKERS	\$463,129	\$402,541	\$373,409	\$412,866	\$413,296	\$430	0.10%
115000 - COMP OF CLERICAL STAFF	\$44,646	\$44,701	\$47,121	\$49,450	\$51,923	\$2,473	5.00%
116100 - COMP OF MAINT EMPLOYEES	\$28,465	\$31,532	\$33,477	\$34,742	\$36,479	\$1,737	5.00%
153500 - CAFETERIA MONITORS	\$161,791	\$92,871	\$239,267	\$592,120	\$592,120	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$29,191	\$87,274	\$47,554	\$26,000	\$26,000	\$0	0.00%
163000 - FACILITY USE - OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$93,387	\$90,614	\$100,778	\$79,414	\$80,704	\$1,290	1.62%
221000 - VRS (PLAN 1 & 2)	\$130,121	\$126,105	\$139,787	\$143,736	\$119,176	(\$24,560)	-17.09%
222000 - VRS (HYBRID)	\$9,815	\$10,637	\$11,222	\$11,787	\$40,243	\$28,456	241.42%
230000 - HOSPITALIZATION	\$434,342	\$422,749	\$418,178	\$360,763	\$372,679	\$11,916	3.30%
230100 - RETIREE HEALTH INSURANCE	\$57,053	\$26,520	\$32,471	\$49,569	\$49,569	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$69,898	\$28,626	\$0	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$20,129	\$17,746	\$16,278	\$16,515	\$16,457	(\$58)	-0.35%

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
231100 - RETIREE DENTAL INSURANCE	\$967	\$818	\$1,066	\$2,914	\$2,914	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$15,535	\$14,618	\$14,794	\$16,010	\$15,947	(\$63)	-0.39%
250000 - DISABILITY INS (PLAN 1&2)	\$3,477	\$3,158	\$3,065	\$2,647	\$2,224	(\$423)	-15.98%
251000 - DISABILITY INS (HYBRID)	\$275	\$278	\$290	\$245	\$665	\$420	171.43%
271000 - ANNUITY FOR NON-VRS EMP.	\$673	\$508	\$500	\$600	\$600	\$0	0.00%
275000 - RETIREE HEALTH CREDIT	\$8,345	\$9,920	\$11,364	\$11,307	\$12,223	\$916	8.10%
280000 - RETIREE SICK LEAVE PAY	\$6,729	\$16,307	\$11,346	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$22,626	\$26,054	\$26,156	\$26,000	\$26,000	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$0	\$0	\$0	\$375	\$375	\$0	0.00%
300600 - WORKER'S COMPENSATION	\$53,042	\$52,413	\$45,691	\$54,168	\$54,168	\$0	0.00%
301500 - FEES & RELATED SERVICES	\$7,400,846	\$11,709,750	\$10,861,089	\$21,418,114	\$9,843,027	(\$11,575,087)	-54.04%
331000 - REPAIRS TO EQUIPMENT	\$4,043	\$4,029	\$5,619	\$10,000	\$10,000	\$0	0.00%
510100 - ELECTRICITY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
520100 - POSTAGE	\$4,000	\$4,000	\$0	\$0	\$0	\$0	0.00%
520300 - TELEPHONE	\$671	\$665	\$566	\$1,000	\$1,000	\$0	0.00%
540100 - LEASE/RENTALS	\$3,399	\$29,180	\$45,430	\$3,000	\$3,000	\$0	0.00%
550000 - TRAVEL	\$5,850	\$2,041	\$5,553	\$9,050	\$9,050	\$0	0.00%
580000 - MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
580100 - DUES/LICENSES	\$140	\$141	\$141	\$200	\$200	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$21,423	\$13,161	\$61,014	\$15,000	\$15,000	\$0	0.00%
600100 - OFFICE SUPPLIES	\$19,523	\$14,692	\$45,657	\$30,000	\$30,000	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$276	\$509	\$777	\$500	\$500	\$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	\$35,374	\$44,796	\$41,216	\$95,006	\$95,006	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$343,501	\$188,316	\$598,823	\$7,528,789	\$1,528,789	(\$6,000,000)	-79.69%
Grand Total	\$10,222,851	\$14,263,227	\$14,022,378	\$31,713,924	\$14,153,044	(\$17,560,880)	-55.37%

Expenditure Trends by Function and Object

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
4200 BUILDING SERVICES							
116100 - COMP OF MAINT EMPLOYEES	\$28,465	\$31,532	\$33,477	\$34,742	\$36,479	\$1,737	5.00%
210000 - FICA	\$2,102	\$2,298	\$2,447	\$2,539	\$2,670	\$131	5.16%
221000 - VRS (PLAN 1 & 2)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
222000 - VRS (HYBRID)	\$1,766	\$2,101	\$2,217	\$2,329	\$2,291	(\$38)	-1.63%
230000 - HOSPITALIZATION	\$3,774	\$5,679	\$5,662	\$5,820	\$6,062	\$242	4.16%
231000 - DENTAL INSURANCE	\$145	\$218	\$217	\$223	\$232	\$9	4.04%
240000 - GROUP LIFE INSURANCE	\$367	\$420	\$443	\$465	\$489	\$24	5.16%
250000 - DISABILITY INS (PLAN 1&2)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
251000 - DISABILITY INS (HYBRID)	\$82	\$90	\$94	\$83	\$87	\$4	4.82%
275000 - RETIREE HEALTH CREDIT	\$0	\$151	\$159	\$167	\$226	\$59	35.33%
Subtotal	\$36,701	\$42,488	\$44,717	\$46,368	\$48,536	\$2,168	4.68%
4400 EQUIPMENT SERVICES							
331000 - REPAIRS TO EQUIPMENT	\$4,043	\$4,029	\$5,619	\$10,000	\$10,000	\$0	0.00%
580000 - MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$13,494	\$6,288	\$0	\$5,000	\$5,000	\$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	\$35,374	\$44,796	\$41,216	\$95,006	\$95,006	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$343,501	\$188,316	\$598,823	\$7,528,789	\$1,528,789	(\$6,000,000)	-79.69%
Subtotal	\$396,412	\$243,429	\$645,658	\$7,638,795	\$1,638,795	(\$6,000,000)	-78.55%
5100 FOOD SERVICE							
113000 - COMP-PROF SUPV PERSONNEL	\$698,698	\$639,888	\$667,278	\$712,037	\$703,710	(\$8,327)	-1.17%
114500 - COMP OF CAFETERIA WORKERS	\$463,129	\$402,541	\$373,409	\$412,866	\$413,296	\$430	0.10%
115000 - COMP OF CLERICAL STAFF	\$44,646	\$44,701	\$47,121	\$49,450	\$51,923	\$2,473	5.00%
153500 - CAFETERIA MONITORS	\$161,791	\$92,871	\$239,267	\$592,120	\$592,120	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
161000 - SUPPLEMENTAL PAY	\$29,191	\$87,274	\$47,554	\$26,000	\$26,000	\$0	0.00%
163000 - FACILITY USE - OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$91,285	\$88,316	\$98,330	\$76,875	\$78,034	\$1,159	1.51%
221000 - VRS (PLAN 1 & 2)	\$130,121	\$126,105	\$139,787	\$143,736	\$119,176	(\$24,560)	-17.09%
222000 - VRS (HYBRID)	\$8,049	\$8,535	\$9,005	\$9,458	\$37,952	\$28,494	301.27%
230000 - HOSPITALIZATION	\$430,568	\$417,070	\$412,516	\$354,943	\$366,617	\$11,674	3.29%
230100 - RETIREE HEALTH INSURANCE	\$57,053	\$26,520	\$32,471	\$49,569	\$49,569	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$69,898	\$28,626	\$0	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$19,985	\$17,529	\$16,061	\$16,292	\$16,225	(\$67)	-0.41%
231100 - RETIREE DENTAL INSURANCE	\$967	\$818	\$1,066	\$2,914	\$2,914	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$15,168	\$14,197	\$14,351	\$15,545	\$15,458	(\$87)	-0.56%
250000 - DISABILITY INS (PLAN 1&2)	\$3,477	\$3,158	\$3,065	\$2,647	\$2,224	(\$423)	-15.98%
251000 - DISABILITY INS (HYBRID)	\$192	\$188	\$196	\$162	\$578	\$416	256.79%
271000 - ANNUITY FOR NON-VRS EMP.	\$673	\$508	\$500	\$600	\$600	\$0	0.00%
275000 - RETIREE HEALTH CREDIT	\$8,345	\$9,770	\$11,205	\$11,140	\$11,997	\$857	7.69%
280000 - RETIREE SICK LEAVE PAY	\$6,729	\$16,307	\$11,346	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$22,626	\$26,054	\$26,156	\$26,000	\$26,000	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$0	\$0	\$0	\$375	\$375	\$0	0.00%
300600 - WORKER'S COMPENSATION	\$53,042	\$52,413	\$45,691	\$54,168	\$54,168	\$0	0.00%
301500 - FEES & RELATED SERVICES	\$7,400,846	\$11,709,750	\$10,861,089	\$21,418,114	\$9,843,027	(\$11,575,087)	-54.04%
510100 - ELECTRICITY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
520100 - POSTAGE	\$4,000	\$4,000	\$0	\$0	\$0	\$0	0.00%
520300 - TELEPHONE	\$671	\$665	\$566	\$1,000	\$1,000	\$0	0.00%
540100 - LEASE/RENTALS	\$3,399	\$29,180	\$45,430	\$3,000	\$3,000	\$0	0.00%
550000 - TRAVEL	\$5,850	\$2,041	\$5,553	\$9,050	\$9,050	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
580100 - DUES/LICENSES	\$140	\$141	\$141	\$200	\$200	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$7,929	\$6,873	\$61,014	\$10,000	\$10,000	\$0	0.00%
600100 - OFFICE SUPPLIES	\$19,523	\$14,692	\$45,657	\$30,000	\$30,000	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$276	\$509	\$777	\$500	\$500	\$0	0.00%
Subtotal	\$9,789,739	\$13,977,310	\$13,332,003	\$24,028,761	\$12,465,713	(\$11,563,048)	-48.12%
Grand Total	\$10,222,851	\$14,263,227	\$14,022,378	\$31,713,924	\$14,153,044	(\$17,560,880)	-55.37%

Fund 4000 Regional Adult Education

The Regional Adult Education Fund accounts for the two adult education programs: Rappahannock Area Regional Adult Education (RARAE) Program and the Apprenticeship Related Instruction (ARI) Program. The FY 2024 Proposed Budget is \$1,518,900, an increase of \$649,800 or 74.8%. The underlying assumptions for projecting costs are based student enrollment in the RRJDC center coupled with the availability of funds. The revenue trend for the past several years has been increasing, FY 2023 revenue was \$869,100. Salaries and benefits have increased over the past several years due to employee compensation increases and increases in benefits. Non-compensation costs such as purchased services, other charges and materials and supplies have remained steady over the past several years.

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

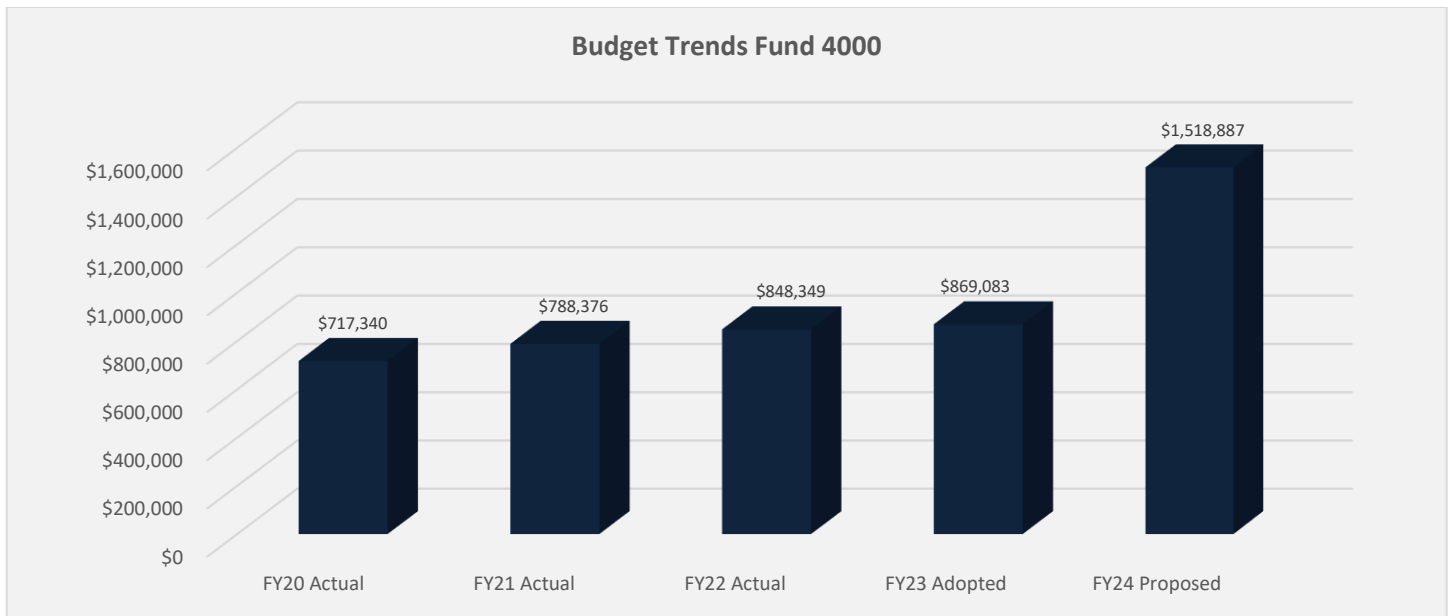
Rappahannock Area Regional Adult Education is managed by a regional agreement among the school divisions in Planning District 16 (Caroline, Fredericksburg, King George, Spotsylvania, and Stafford) and with the support of state and federal grants through the Department of Education. Spotsylvania County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

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

Fund 4000 – Regional Adult Education

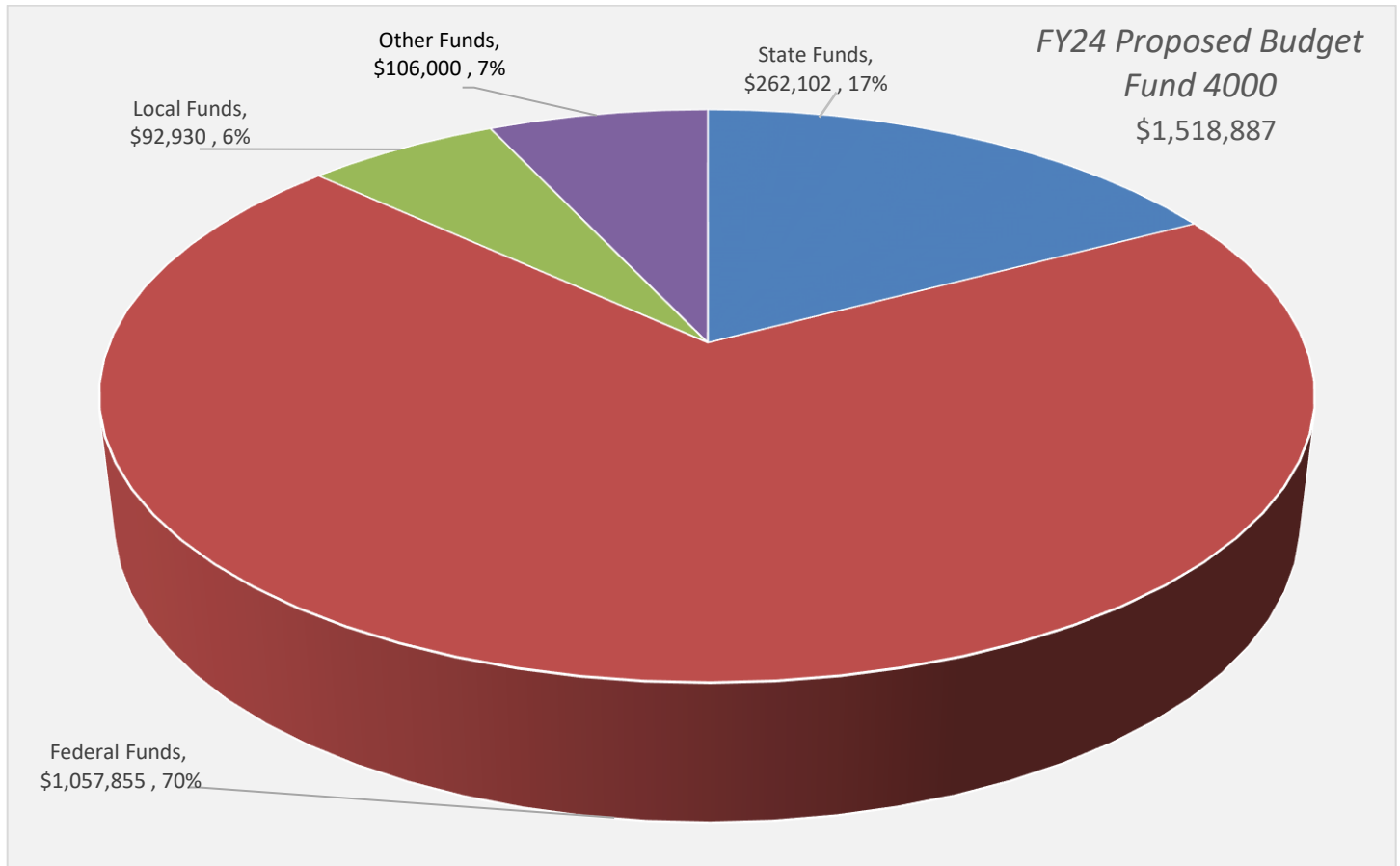
Fund Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Total Budget	\$717,340	\$788,376	\$848,349	\$869,083	\$1,518,887	\$649,804	74.77%	100.00%



Revenue Trends by Summary Object

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$195,551	\$196,117	\$196,117	\$196,118	\$262,102	\$65,984	33.65%	17.26%
Subtotal	\$195,551	\$196,117	\$196,117	\$196,118	\$262,102	\$65,984	33.65%	17.26%
FEDERAL FUNDS	\$391,734	\$436,790	\$486,696	\$474,035	\$1,057,855	\$583,820	123.16%	69.65%
LOCAL FUNDS	\$14,387	\$63,443	\$86,290	\$92,930	\$92,930	\$0	0.00%	6.12%
OTHER FUNDS	\$115,669	\$92,026	\$79,245	\$106,000	\$106,000	\$0	0.00%	6.98%
Subtotal	\$521,789	\$592,259	\$652,232	\$672,965	\$1,256,785	\$583,820	86.75%	82.74%
Grand Total	\$717,340	\$788,376	\$848,349	\$869,083	\$1,518,887	\$649,804	74.77%	100.00%



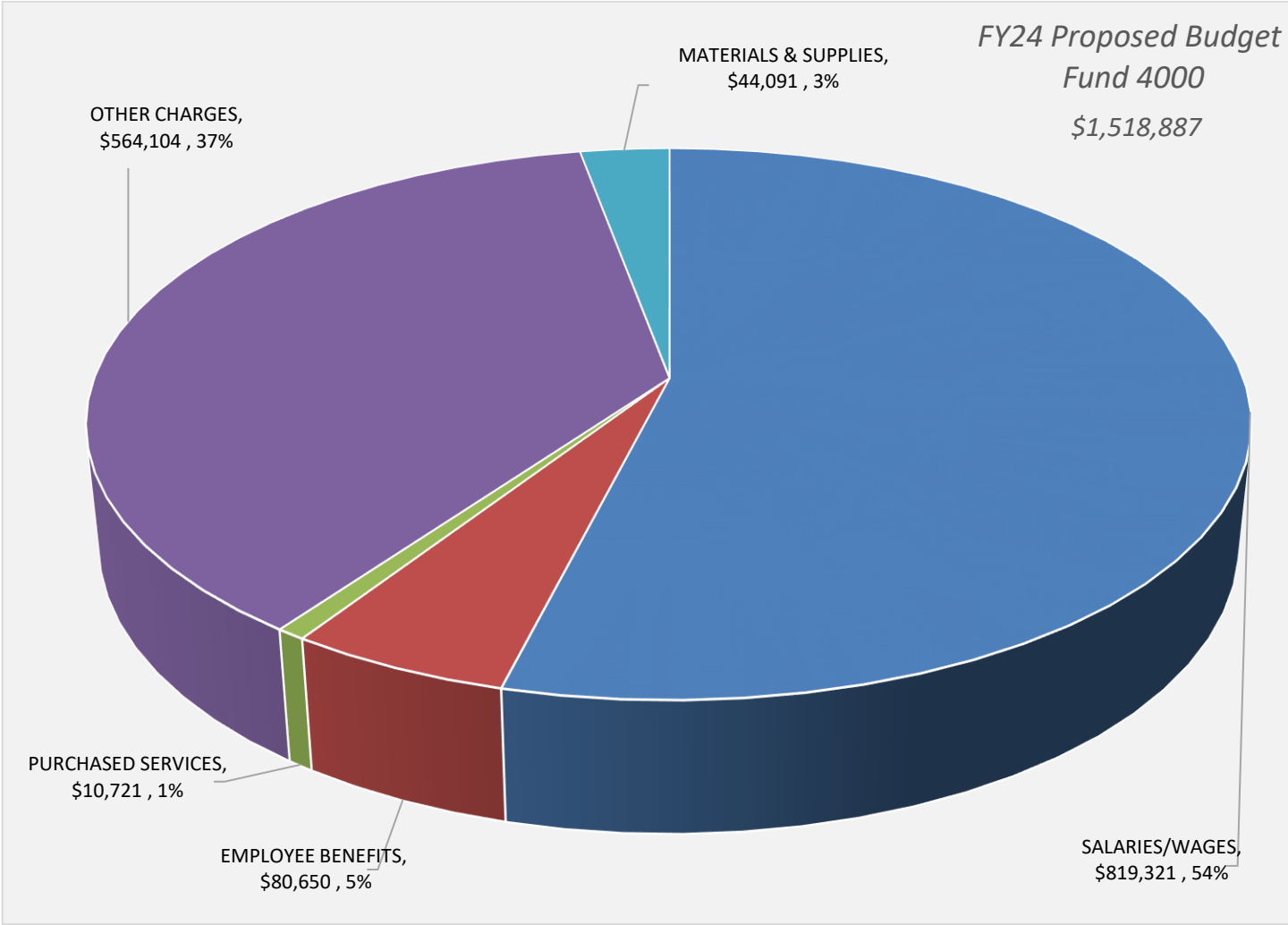
Revenue Trends by Object

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
State Funds	031100	240298 RACE TO GED	\$71,852	\$77,161	\$77,161	\$77,161	\$77,161	\$0	0.00%
	031300	240444 PLUGGED IN VA			\$0	\$0	\$15,984	\$15,984	100.00%
	035400	240218 APPRENTICESHIP STATE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	036000	240240 ST LEAD COORDINATING	\$87,969	\$81,120	\$81,120	\$81,120	\$81,120	\$0	0.00%
	037100	UNAWARDED STATE REVENUE		\$0	\$0	\$0	\$50,000	\$50,000	100.00%
	037200	240206 ADULT ED-GAE	\$35,730	\$37,837	\$37,837	\$37,837	\$37,837	\$0	0.00%
	Total for Area		\$195,551	\$196,117	\$196,117	\$196,118	\$262,102	\$65,984	33.65%
Federal Funds	040100	84.002 REG.AD.ED.ABE	\$288,511	\$369,209	\$415,091	\$403,418	\$402,255	(\$1,163)	-0.29%
	046400	84.002 ENG LITERACY/CIVIC	\$81,116	\$57,699	\$58,687	\$57,699	\$150,000	\$92,301	159.97%

	046500	84.002 CORRECTIONS & INST	\$22,108	\$9,882	\$12,918	\$12,918	\$5,600	(\$7,318)	-56.65%
	047000	UNAWARDED FEDERAL REV				\$0	\$500,000	\$500,000	100.00%
	Total for Area		\$391,734	\$436,790	\$486,696	\$474,035	\$1,057,855	\$583,820	123.16%
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	\$14,387	\$15,000	\$52,380	\$92,930	\$92,930	\$0	0.00%
	Total for Area		\$14,387	\$63,443	\$86,290	\$92,930	\$92,930	\$0	0.00%
Other Funds	072600	1612060 ADULT ED-ABE/ESL	\$33,460	\$36,112	\$0	\$37,000	\$37,000	\$0	0.00%
	072900	1612060 ADULT ED WORKPLAC	\$22,741	\$22,516	\$36,532	\$16,000	\$16,000	\$0	0.00%
	075900	APPRENTICESHIP	\$59,467	\$33,397	\$42,714	\$53,000	\$53,000	\$0	0.00%
	Total for Area		\$115,669	\$92,026	\$79,245	\$106,000	\$106,000	\$0	0.00%
GRAND TOTAL			\$717,340	\$788,376	\$848,349	\$869,083	\$1,518,887	\$649,804	74.77%

Expenditure Trends by Summary Object

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$529,149	\$554,137	\$601,249	\$706,207	\$819,321	\$113,114	16.02%	53.94%
EMPLOYEE BENEFITS	\$68,982	\$74,016	\$79,388	\$95,117	\$80,650	(\$14,467)	-15.21%	5.31%
Subtotal	\$598,131	\$628,154	\$680,637	\$801,324	\$899,971	\$98,647	12.31%	59.25%
Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$11,690	\$15,963	\$18,147	\$10,721	\$10,721	\$0	0.00%	0.71%
OTHER CHARGES	\$11,243	\$16,869	\$14,331	\$13,946	\$564,104	\$550,158	3944.92%	37.14%
MATERIALS & SUPPLIES	\$86,160	\$133,855	\$95,680	\$43,092	\$44,091	\$999	2.32%	2.90%
Subtotal	\$109,093	\$166,686	\$128,159	\$67,759	\$618,916	\$551,157	813.41%	40.75%
Grand Total	\$707,224	\$794,840	\$788,853	\$869,083	\$1,518,887	\$649,804	74.77%	100.00%



Expenditure Trends by State Category

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Instruction	\$707,224	\$794,840	\$808,796	\$869,083	\$1,518,887	\$649,804	74.77%	100.00%
Grand Total	\$707,224	\$794,840	\$808,796	\$869,083	\$1,518,887	\$649,804	74.77%	100.00%

Expenditure Trends by State Category and Function

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	\$707,224	\$794,840	\$808,796	\$869,083	\$1,518,887	\$649,804	74.77%	
Subtotal	\$707,224	\$794,840	\$808,796	\$869,083	\$1,518,887	\$649,804	74.77%	100.00%
Grand Total	\$707,224	\$794,840	\$808,796	\$869,083	\$1,518,887	\$649,804	74.77%	100.0%

Expenditure Trends by Object

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
112100 - COMP OF TEACHERS	\$431,322	\$422,037	\$466,501	\$559,393	\$696,350	\$136,957	24.48%
114100 - COMP OF TEACHER ASS'TS	\$45,374	\$35,795	\$53,234	\$51,516	\$58,555	\$7,039	13.66%
115000 - COMP OF CLERICAL STAFF	\$45,246	\$48,271	\$46,146	\$88,674	\$54,416	(\$34,258)	-38.63%
135000 - CLERICAL - PART-TIME	\$7,208	\$3,034	\$3,868	\$6,625	\$10,000	\$3,375	50.94%
161000 - SUPPLEMENTAL PAY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$40,130	\$42,024	\$45,632	\$61,991	\$35,332	(\$26,659)	-43.00%
221000 - VRS (PLAN 1 & 2)	\$10,398	\$11,021	\$11,627	\$13,032	\$13,790	\$758	5.82%
222000 - VRS (HYBRID)	\$0	\$0	\$0	\$0	\$9,045	\$9,045	100.00%
230000 - HOSPITALIZATION	\$15,785	\$18,205	\$19,259	\$17,014	\$17,720	\$706	4.15%
231000 - DENTAL INSURANCE	\$827	\$897	\$898	\$893	\$930	\$37	4.14%
240000 - GROUP LIFE INSURANCE	\$869	\$889	\$937	\$1,051	\$1,842	\$791	75.26%
250000 - DISABILITY INS (PLAN 1&2)	\$177	\$179	\$188	\$187	\$198	\$11	5.88%
251000 - DISABILITY INS (HYBRID)	\$0	\$0	\$0	\$0	\$130	\$130	100.00%
275000 - RETIREE HEALTH CREDIT	\$796	\$802	\$846	\$949	\$1,663	\$714	75.24%
300000 - PURCHASED SERVICES	\$8,839	\$15,054	\$16,271	\$7,850	\$7,850	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$2,219	\$845	\$1,540	\$2,004	\$2,004	\$0	0.00%
310200 - TUITION ASSISTANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$632	\$63	\$337	\$867	\$867	\$0	0.00%
520100 - POSTAGE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
520300 - TELEPHONE	\$1,966	\$7,188	\$5,974	\$2,207	\$2,207	\$0	0.00%
540100 - LEASE/RENTALS	\$7,184	\$7,181	\$5,432	\$8,397	\$8,397	\$0	0.00%
550000 - TRAVEL	\$2,092	\$2,500	\$2,925	\$3,342	\$3,500	\$158	4.73%
600000 - MATERIALS & SUPPLIES	\$86,160	\$133,855	\$95,680	\$43,092	\$44,091	\$999	2.32%
999600 - OFFSET UNAWARDED STATE FUND	\$0	\$0	\$0	\$0	\$50,000	\$50,000	100.00%
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$0	\$500,000	\$500,000	100.00%
Grand Total	\$707,224	\$794,840	\$808,796	\$869,083	\$1,518,887	\$649,804	74.77%

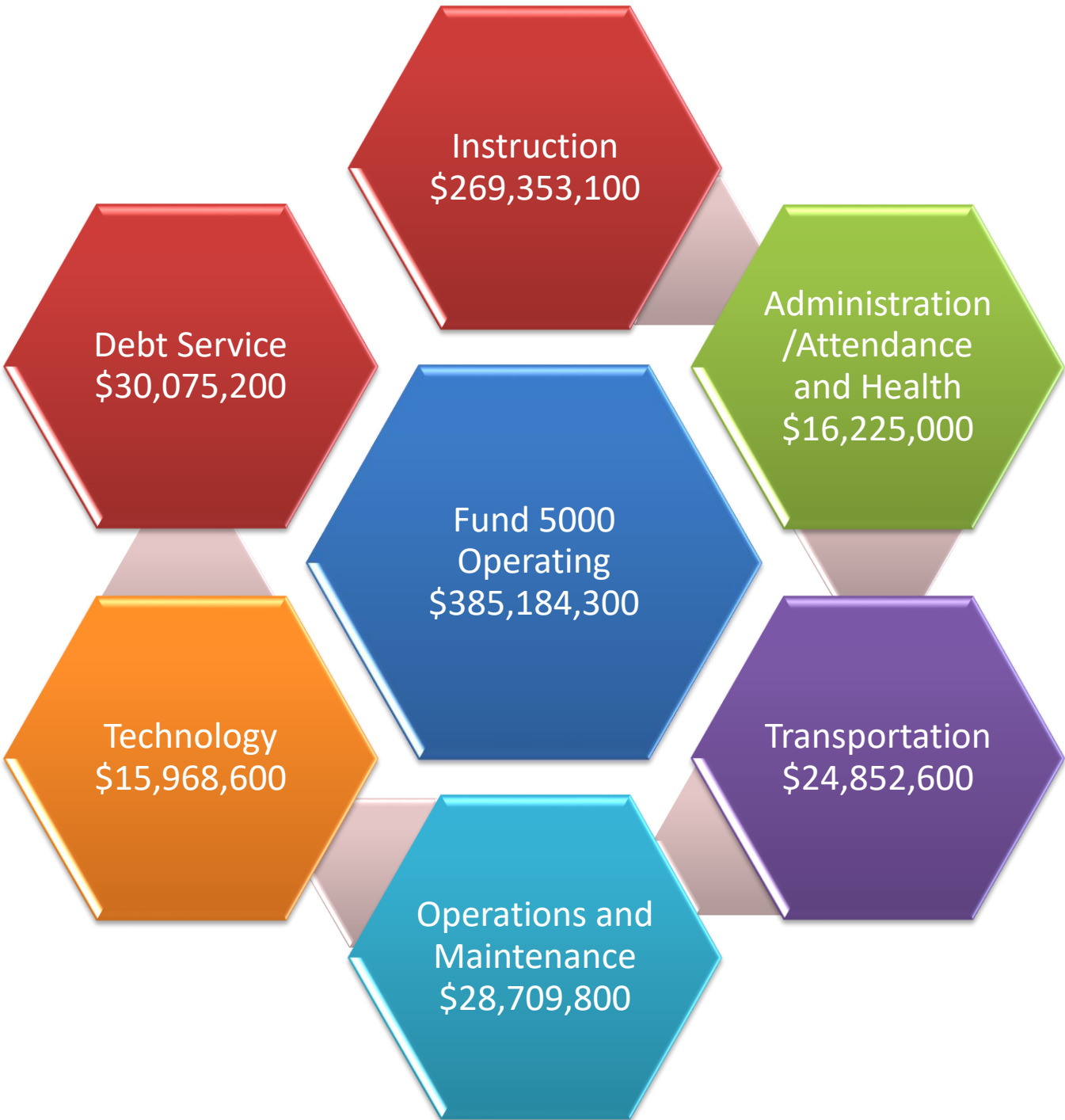
Expenditure Trends by Function and Object

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
1100 CLASSROOM INSTRUCTION							
112100 - COMP OF TEACHERS	\$431,322	\$422,037	\$466,501	\$559,393	\$696,350	\$136,957	24.48%
114100 - COMP OF TEACHER ASS'TS	\$45,374	\$35,795	\$53,234	\$51,516	\$58,555	\$7,039	13.66%
115000 - COMP OF CLERICAL STAFF	\$45,246	\$48,271	\$46,146	\$88,674	\$54,416	(\$34,258)	-38.63%
135000 - CLERICAL - PART-TIME	\$7,208	\$3,034	\$3,868	\$6,625	\$10,000	\$3,375	50.94%
161000 - SUPPLEMENTAL PAY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$40,130	\$42,024	\$45,632	\$61,991	\$35,332	(\$26,659)	-43.00%
221000 - VRS (PLAN 1 & 2)	\$10,398	\$11,021	\$11,627	\$13,032	\$13,790	\$758	5.82%
222000 - VRS (HYBRID)	\$0	\$0	\$0	\$0	\$9,045	\$9,045	100.00%
230000 - HOSPITALIZATION	\$15,785	\$18,205	\$19,259	\$17,014	\$17,720	\$706	4.15%
231000 - DENTAL INSURANCE	\$827	\$897	\$898	\$893	\$930	\$37	4.14%
240000 - GROUP LIFE INSURANCE	\$869	\$889	\$937	\$1,051	\$1,842	\$791	75.26%
250000 - DISABILITY INS (PLAN 1&2)	\$177	\$179	\$188	\$187	\$198	\$11	5.88%
251000 - DISABILITY INS (HYBRID)	\$0	\$0	\$0	\$0	\$130	\$130	100.00%
275000 - RETIREE HEALTH CREDIT	\$796	\$802	\$846	\$949	\$1,663	\$714	75.24%
300000 - PURCHASED SERVICES	\$8,839	\$15,054	\$16,271	\$7,850	\$7,850	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$2,219	\$845	\$1,540	\$2,004	\$2,004	\$0	0.00%
310200 - TUITION ASSISTANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$632	\$63	\$337	\$867	\$867	\$0	0.00%
520100 - POSTAGE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
520300 - TELEPHONE	\$1,966	\$7,188	\$5,974	\$2,207	\$2,207	\$0	0.00%
540100 - LEASE/RENTALS	\$7,184	\$7,181	\$5,432	\$8,397	\$8,397	\$0	0.00%
550000 - TRAVEL	\$2,092	\$2,500	\$2,925	\$3,342	\$3,500	\$158	4.73%
600000 - MATERIALS & SUPPLIES	\$86,160	\$133,855	\$95,680	\$43,092	\$44,091	\$999	2.32%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
999600 - OFFSET UNAWARDED STATE FUND	\$0	\$0	\$0	\$0	\$50,000	\$50,000	100.00%
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$0	\$500,000	\$500,000	100.00%
Subtotal	\$707,224	\$794,840	\$808,796	\$869,083	\$1,518,887	\$649,804	74.77%
Grand Total	\$707,224	\$794,840	\$808,796	\$869,083	\$1,518,887	\$649,804	74.77%

Fund 5000 Operating

The Operating Fund provides for the day-to-day operations of the school division. This fund supports all areas of student learning from classroom instruction, nurses, and support staff to facility maintenance, transportation, data and infrastructure, administration, and student health as well as debt service. The FY 2024 Proposed Budget for Fund 5000 is \$385,184,300. The information below breaks down the proposed budget and changes from the prior year by state appropriation category.



*Instruction***\$269,353,100**

Provides for the day-to-day teaching and learning of the school division. The instruction category increased by \$19,690,400 or 8.0%. This increase is due to the addition of new positions and compensation improvements for FY 2024.

*Administration/Attendance & Health***\$16,225,000**

Provides for the day-to-day administrative management and psychological and health services management of the school division. The Administration/Attendance & Health FY 2024 Proposed Budget for administration and health category will increase by \$242,500 or 1.5%. This increase is due to the addition of new positions and compensation improvements for FY 2024.

*Transportation***\$24,852,600**

Provides for the day-to-day student transportation needs of the school division. The Transportation FY 2024 Proposed Budget reflects an increase of \$2,103,800 or 9.3%. This increase is due to fuel and other operating cost increases and compensation improvements for FY 2024.

*Operations and Maintenance***\$28,709,800**

Provides for the day-to-day facility upkeep and facility management of the school division. The Maintenance FY 2024 Proposed Budget reflects an increase of \$4,528,600 or 18.7%. This increase is related to utilities increases and other operating cost increases along with compensation improvements for FY 2024.

*Technology***\$ 15,968,600**

Provides for the day-to-day management and support of the computer network and technology infrastructure of the school division. The FY 2024 Technology Budget will increase \$923,000 or 6.1%. This increase is due to operational cost increases and compensation improvements for FY 2024.

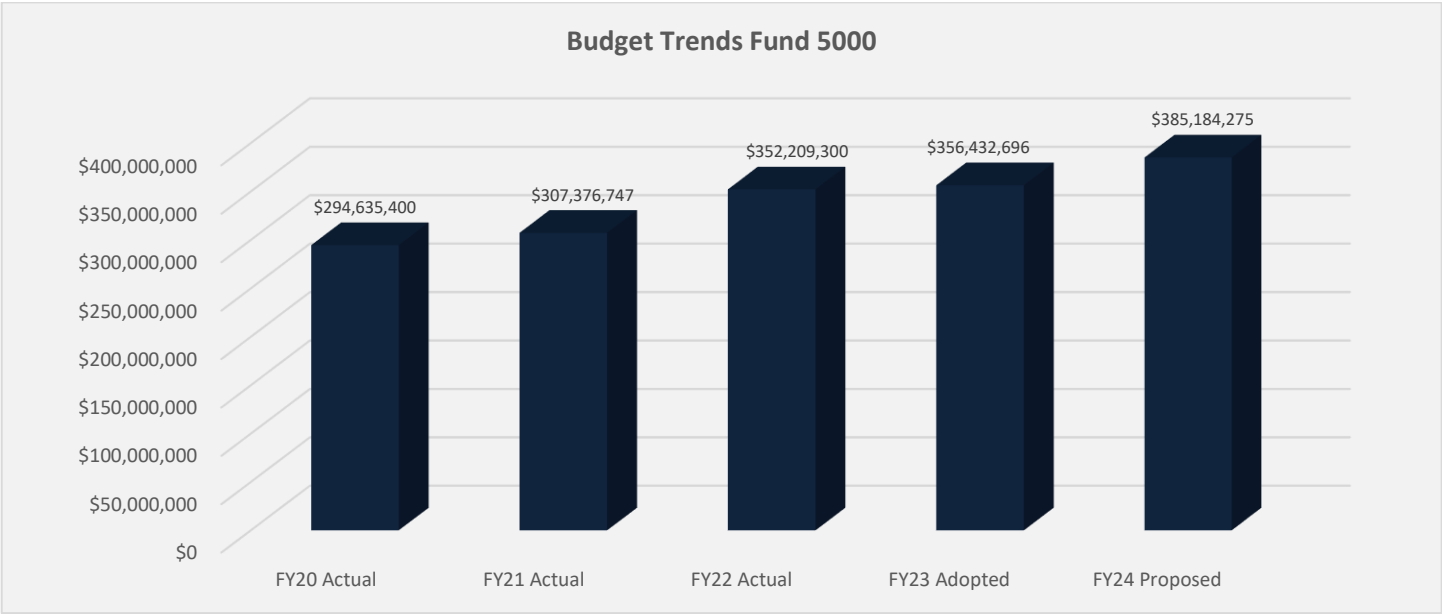
*Debt Service***\$30,075,200**

Reflects anticipated payments on the principal and interest on bonds issued for capital improvement projects, as well as some administrative fees required by the bank servicing the bonds. Revisions to the capital improvement plan results in the FY 2024 debt service increasing by \$1,263,300 or 4.4%. Included in the FY 2024 CIP plan is a major school renovation at Spotsylvania Middle School. The school division works closely with the Spotsylvania County Finance Department to develop debt service projections. Interest rates are updated based on the most recent issuance as well as advice from the County's bond counsel. The increase in debt service is directly tied to the proposed FY 2024 CIP plan costs.

Fund 5000 – Operating

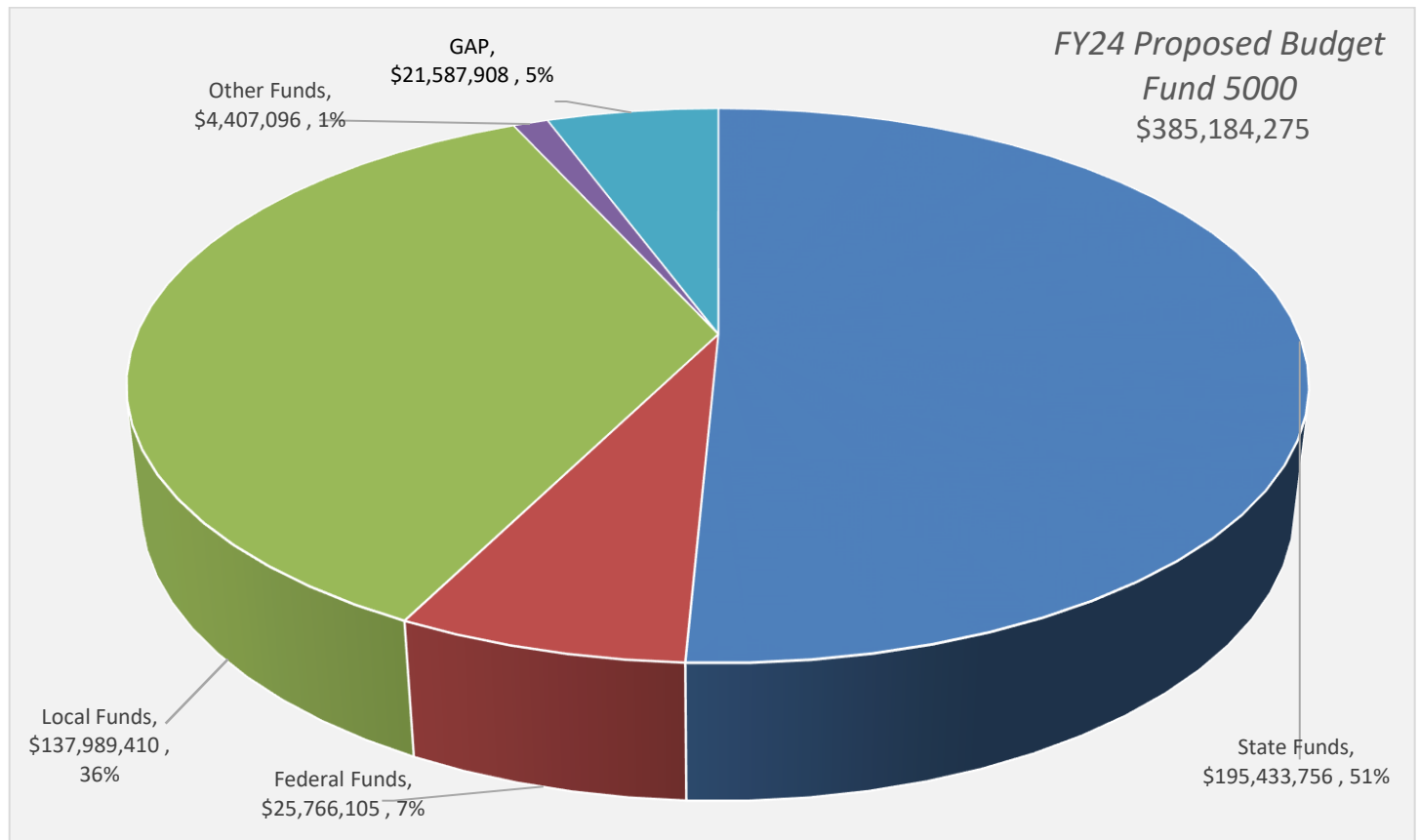
Fund Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Total Budget	\$294,635,400	\$307,376,747	\$352,209,300	\$356,432,696	\$385,184,275	\$28,751,579	8.07%	100.00%



Revenue Trends by Summary Object

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$118,725,993	\$123,611,091	\$127,930,382	\$146,163,045	\$160,693,386	\$14,530,341	9.94%	41.72%
STATE SALES TAX	\$27,462,338	\$30,348,056	\$34,865,744	\$32,762,179	\$34,740,370	\$1,978,191	6.04%	9.02%
Subtotal	\$146,188,331	\$153,959,147	\$162,796,126	\$178,925,224	\$195,433,756	\$16,508,532	9.23%	50.74%
FEDERAL FUNDS	\$10,100,656	\$17,802,244	\$24,202,284	\$36,744,744	\$25,766,105	(\$10,978,639)	-29.88%	6.69%
GAP	\$0	\$0	\$0	\$0	\$21,587,908	\$21,587,908	100.00%	5.60%
LOCAL FUNDS	\$134,334,740	\$133,118,182	\$162,646,073	\$136,898,235	\$137,989,410	\$1,091,175	0.80%	35.82%
OTHER FUNDS	\$4,011,673	\$2,497,174	\$2,564,818	\$3,864,493	\$4,407,096	\$542,603	14.04%	1.14%
Subtotal	\$148,447,069	\$153,417,600	\$189,413,175	\$177,507,472	\$189,750,519	\$12,243,047	6.90%	49.26%
Grand Total	\$294,635,400	\$307,376,747	\$352,209,300	\$356,432,696	\$385,184,275	\$28,751,579	8.07%	100.00%



Revenue Trends by Object

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
State Funds	030900	2402010 SALES TAX RECPTS	\$27,462,338	\$30,348,056	\$34,865,744	\$32,762,179	\$34,740,370	\$1,978,191	6.04%
	031800	COMPENSATION SUPPLEMENT	\$4,243,936	\$0	\$4,934,179	\$5,264,881	\$11,366,361	\$6,101,480	115.89%
	031903	NO LOSS FUNDING	\$0	\$4,139,528	\$0	\$5,459,234	\$5,475,889	\$16,655	0.31%
	031905	BONUS PAYMENT	\$0	\$0	\$0	\$0	\$970,997	\$970,997	100.00%
	031906	GROCERY TAX HOLD HARMLES	\$0	\$0	\$0	\$709,392	\$4,838,606	\$4,129,214	582.08%
	032100	240202 BASIC AID	\$71,691,678	\$73,705,664	\$74,335,847	\$81,861,957	\$85,959,648	\$4,097,691	5.01%
	032200	240205 REG FOSTER CARE	\$109,115	\$97,252	\$79,396	\$102,106	\$70,060	(\$32,047)	-31.39%
	032300	240259 SP/ED FOSTER CARE	\$104,100	\$122,572	\$100,450	\$102,106	\$70,060	(\$32,047)	-31.39%
	032400	240207 EDUC FOR GIFTED	\$754,632	\$760,053	\$785,438	\$840,262	\$852,722	\$12,460	1.48%
	032500	240208 REMEDIAL EDUC	\$2,027,148	\$2,181,635	\$2,254,497	\$2,358,630	\$2,393,606	\$34,976	1.48%
	032600	240204 REMEDIAL SUM SCH	\$215,450	\$631,611	\$650,429	\$371,678	\$261,360	(\$110,318)	-29.68%
	033300	240221 INSTRUCT SOC SEC	\$4,217,061	\$4,222,519	\$4,392,632	\$4,599,329	\$4,742,333	\$143,004	3.11%
	033500	240223 INSTRUCT RETIRE	\$9,292,330	\$9,824,394	\$10,225,234	\$10,731,768	\$11,040,510	\$308,742	2.88%
	033700	240241 INSTRUCT GLI	\$281,137	\$295,576	\$305,448	\$324,312	\$329,121	\$4,809	1.48%
	033900	240212 SPECIAL ED SOQ	\$8,626,478	\$8,416,887	\$8,697,994	\$8,019,343	\$8,019,343	\$0	0.00%
	034200	240246 SP ED - HOMEBOUND	\$77,742	\$67,312	\$697	\$68,646	\$115,983	\$47,337	68.96%
	034400	240248 SP ED - REGIONAL	\$1,282,014	\$1,251,754	\$1,610,464	\$1,489,693	\$1,571,052	\$81,359	5.46%
	034800	240214 TEXTBOOKS	\$1,489,880	\$1,512,647	\$1,218,883	\$1,951,472	\$1,980,410	\$28,938	1.48%
	034900	240217 VOC ED	\$902,599	\$844,504	\$872,708	\$1,017,159	\$1,211,763	\$194,604	19.13%
	035000	240252 VOC ED - EQUIP	\$34,427	\$33,962	\$36,904	\$0	\$0	\$0	0.00%
	035100	240218 VOC ED - ADULT	\$23,132	\$0	\$0	\$0	\$0	\$0	0.00%
	035200	240282 VOC ED - OCC/TECH	\$198,614	\$168,178	\$181,885	\$237,794	\$247,446	\$9,652	4.06%
	035800	EARLY CHILDHOOD GRANT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

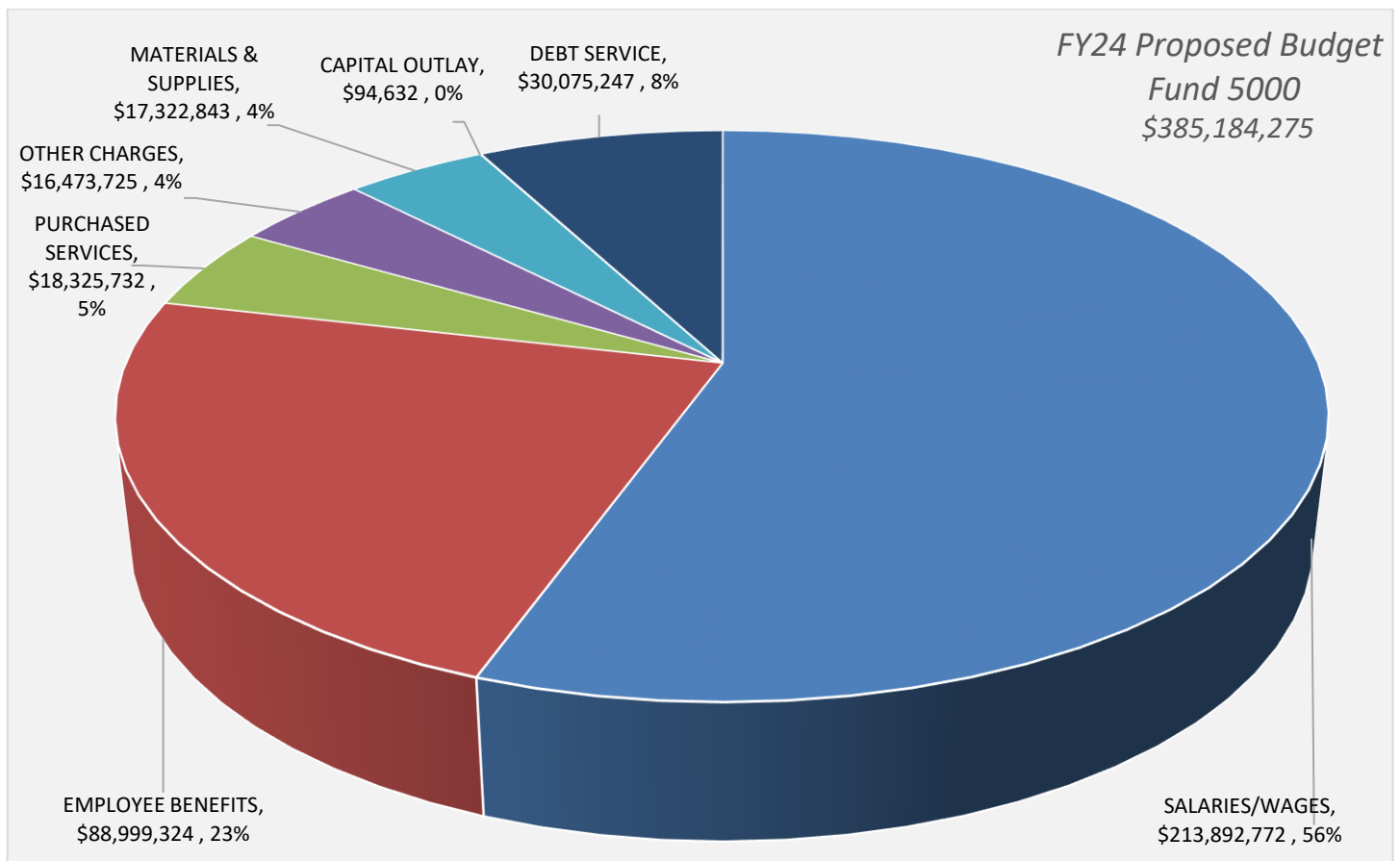
Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
	035900	240281 AT RISK(4-YR OLD)	\$572,481	\$691,035	\$889,075	\$1,085,057	\$1,085,057	\$0	0.00%
	036200	240265 AT-RISK (REGULAR)	\$1,906,113	\$2,517,548	\$3,401,381	\$5,601,339	\$4,345,341	(\$1,255,998)	-22.42%
	036400	240299 ENGLISH/2ND LANG	\$1,066,872	\$1,259,635	\$1,630,062	\$2,297,155	\$2,283,837	(\$13,318)	-0.58%
	036500	240400 OTHER STATE PAYMT	\$257,848	\$173,433	\$181,878	\$291,110	\$381,676	\$90,566	31.11%
	036700	240399 NATIONAL BOARD CERT	\$92,500	\$65,000	\$57,500	\$104,000	\$60,000	(\$44,000)	-42.31%
	037000	240291MENTOR TEACHER PROG	\$22,645	\$23,361	\$20,389	\$25,129	\$33,575	\$8,446	33.61%
	037100	UNAWARDED STATE REVENUE	\$0	\$0	\$0	\$0	\$129,924	\$129,924	100.00%
	038000	240228 EARLY INTERVENTION	\$582,710	\$555,653	\$1,120,452	\$1,575,090	\$956,218	(\$618,872)	-39.29%
	038600	240275 K-3 PRIMARY	\$2,060,347	\$2,280,976	\$2,431,599	\$2,513,240	\$2,628,547	\$115,307	4.59%
	038900	240415 PROJECT GRADUATION	\$37,500	\$37,500	\$37,500	\$37,500	\$37,500	\$0	0.00%
	039200	240286 LOTTERY PER PUPIL	\$5,415,742	\$5,869,560	\$5,911,200	\$5,977,180	\$6,116,956	\$139,776	2.34%
	039300	240203 GED	\$33,545	\$33,545	\$32,931	\$32,930	\$32,810	(\$120)	-0.36%
	039400	410405 TECHNOLOGY	\$830,000	\$804,000	\$804,000	\$830,000	\$804,000	(\$26,000)	-3.13%
	039700	240405 ALGEBRA READINESS	\$276,217	\$291,054	\$286,654	\$283,553	\$280,676	(\$2,877)	-1.01%
	Total for Area		\$146,188,331	\$153,959,147	\$162,796,126	\$178,925,224	\$195,433,756	\$16,508,532	9.23%
Federal Funds	040200	84.01 TITLE I- LOCAL ED	\$2,997,765	\$3,232,042	\$3,354,068	\$4,239,372	\$4,041,349	(\$198,023)	-4.67%
	040500	84.027 TITLE VI-B/SP ED	\$4,622,607	\$4,017,451	\$5,076,429	\$5,553,882	\$5,235,081	(\$318,801)	-5.74%
	041200	3302120 IMPACT AID 81-874	\$185,967	\$165,545	\$148,400	\$175,755	\$166,637	(\$9,118)	-5.19%
	041900	84.365 TITLE III - LA	\$79,431	\$127,223	\$194,106	\$377,871	\$460,595	\$82,724	21.89%
	041910	84.365 TITLE III - I&Y	\$0	\$0	\$0	\$31,545	\$42,694	\$11,149	35.34%
	042600	84.027 INTERPRETER GRANT	\$8,087	\$0	\$0	\$0	\$0	\$0	0.00%
	042800	84.367 TITLE II	\$535,657	\$449,659	\$514,832	\$892,456	\$1,045,252	\$152,796	17.12%

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
	042900	HEADSTART	\$960,682	\$1,057,813	\$1,105,485	\$1,073,621	\$1,115,532	\$41,911	3.90%
	043300	84.173 PRE-SCHOOL GRANT	\$91,441	\$91,358	\$95,886	\$95,221	\$103,761	\$8,540	8.97%
	043600	3302240 CARL PERKINS	\$307,361	\$301,846	\$320,871	\$331,466	\$393,838	\$62,372	18.82%
	044200	3302990 OTHER FED FUNDS	\$6,000	\$0	\$0	\$9,000	\$9,000	\$0	0.00%
	044900	ROTC REIMBURSEMENT	\$162,010	\$169,824	\$130,639	\$165,920	\$165,920	\$0	0.00%
	046300	BUILD AMERICA BOND SUBSID	\$65,707	\$197,913	\$131,693	\$135,000	\$135,000	\$0	0.00%
	046740	84.425D CARES ACT ESSER III	\$0	\$0	\$6,642,362	\$16,279,390	\$8,302,000	(\$7,977,390)	-49.00%
	046780	ARP ESSER III SET-ASIDE	\$0	\$0	\$0	\$1,793,975	\$590,000	(\$1,203,975)	-67.11%
	047000	UNAWARDED FEDERAL REV	\$0	\$0	\$0	\$500,000	\$3,603,771	\$3,103,771	620.75%
	047100	84.424 TITLE IV PART A	\$77,939	\$241,482	\$513,128	\$590,100	\$355,675	(\$234,425)	-39.73%
	Total for Area		\$10,100,656	\$17,802,244	\$24,202,284	\$36,744,744	\$25,766,105	(\$10,978,639)	-29.88%
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	\$97,064,694	\$100,076,662	\$97,217,184	\$107,973,870	\$107,924,163	(\$49,707)	-0.05%
	050300	5105020 LOCAL TRANSFER-DEBT SE	\$27,769,102	\$27,721,649	\$28,141,795	\$28,924,365	\$30,065,247	\$1,140,882	3.94%
	050400	5105000 PRIOR YR CARRYOVR	\$3,416,132	\$5,319,870	\$9,202,104	\$0	\$0	\$0	0.00%
	050800	BOND REFINANCE PROCEEDS	\$6,084,812	\$0	\$28,084,990	\$0	\$0	\$0	0.00%
	Total for Area		\$134,334,740	\$133,118,182	\$162,646,073	\$136,898,235	\$137,989,410	\$1,091,175	0.80%
Other Funds	070200	FOIA REQUEST REVENUE	\$119	\$1,214	\$745	\$290	\$500	\$210	72.41%
	070400	1612070 PVT TUITION-SUMMR	\$6,100	\$30,000	\$500	\$108,000	\$10,000	(\$98,000)	-90.74%
	070500	1612020 SPEC FEES/PUPILS	\$510	\$14,528	\$34,603	\$3,600	\$3,600	\$0	0.00%
	070600	1612030 SALE OF TEXTBOOKS	\$2,953	\$0	\$0	\$0	\$0	\$0	0.00%
	071000	1803030 REBATES/REF OTHER	\$58,275	\$76,297	\$33,108	\$28,600	\$30,000	\$1,400	4.90%
	071200	1899030 DONATIONS/SP GFTS	\$9,891	\$11,266	\$17,000	\$16,200	\$12,200	(\$4,000)	-24.69%

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	
	071600	1899090 SALE OTHER EQUIP	\$88,158	\$27,597	\$108,259	\$61,000	\$58,500	(\$2,500)	-4.10%	
	071700	1899100 INSURANCE ADJUST	\$47,324	\$170,996	\$118,773	\$48,000	\$50,000	\$2,000	4.17%	
	071800	1899120 OTHER FUNDS	\$6,516	\$8,511	\$13,700	\$6,000	\$6,000	\$0	0.00%	
	071900	1901010 TUIT OTHER CO/CTY	\$1,596,965	\$0	\$0	\$0	\$0	\$0	0.00%	
	072100	2500000 OTHER ST AGENCIES	\$750	\$0	\$0	\$0	\$0	\$0	0.00%	
	073100	1899120 SUPPLEMENTAL PAY	\$73,943	\$10,895	\$68,678	\$204,103	\$150,000	(\$54,103)	-26.51%	
	073400	2500000 DUAL ENROLLMENT	\$336,252	\$372,615	\$0	\$370,000	\$370,000	\$0	0.00%	
	073600	1502010 USE OF FACILITIES	\$71,351	\$50,010	\$125,075	\$190,000	\$190,000	\$0	0.00%	
	074200	FINGERPRINTING	\$2,350	\$1,457	\$0	\$3,700	\$1,500	(\$2,200)	-59.46%	
	074400	FIELD TRIP REIMBURSEMENTS	\$90,058	\$710	\$57,130	\$170,000	\$170,000	\$0	0.00%	
	074600	MEDICAID REIMBURSEMENTS	\$1,345,877	\$1,341,544	\$1,436,685	\$1,200,000	\$1,500,000	\$300,000	25.00%	
	075000	PRINT SHOP REVENUE	\$131,039	\$95,726	\$128,859	\$140,000	\$130,000	(\$10,000)	-7.14%	
	075100	1900110 E-RATE	\$36,691	\$151,996	\$241,897	\$1,200,000	\$1,609,796	\$409,796	34.15%	
	076200	HP SELF- MAINTAINER REV	\$28,810	\$43,925	\$75,205	\$35,000	\$35,000	\$0	0.00%	
	076400	MIDDLE SCH ATHLETIC FEE	\$2,069	\$0	\$0	\$0	\$0	\$0	0.00%	
	076500	WELLNESS GRANT/ANTHEM	\$47,587	\$36,059	\$29,639	\$50,000	\$50,000	\$0	0.00%	
	077100	SCHOOL SOCIAL WORK HOMELS	\$28,086	\$8,834	\$19,449	\$30,000	\$30,000	\$0	0.00%	
	Total for Area			\$4,011,673	\$2,497,174	\$2,564,818	\$3,864,493	\$4,407,096	\$542,603	14.04%
	GAP	076800	REVENUE GAP	\$0	\$0	\$0	\$0	\$21,587,908	\$21,587,908	100.00%
		Total for Area		\$0	\$0	\$0	\$0	\$21,587,908	\$21,587,908	100.00%
GRAND TOTAL			\$294,635,400	\$307,376,747	\$352,209,300	\$356,432,696	\$385,184,275	\$28,751,579	8.07%	

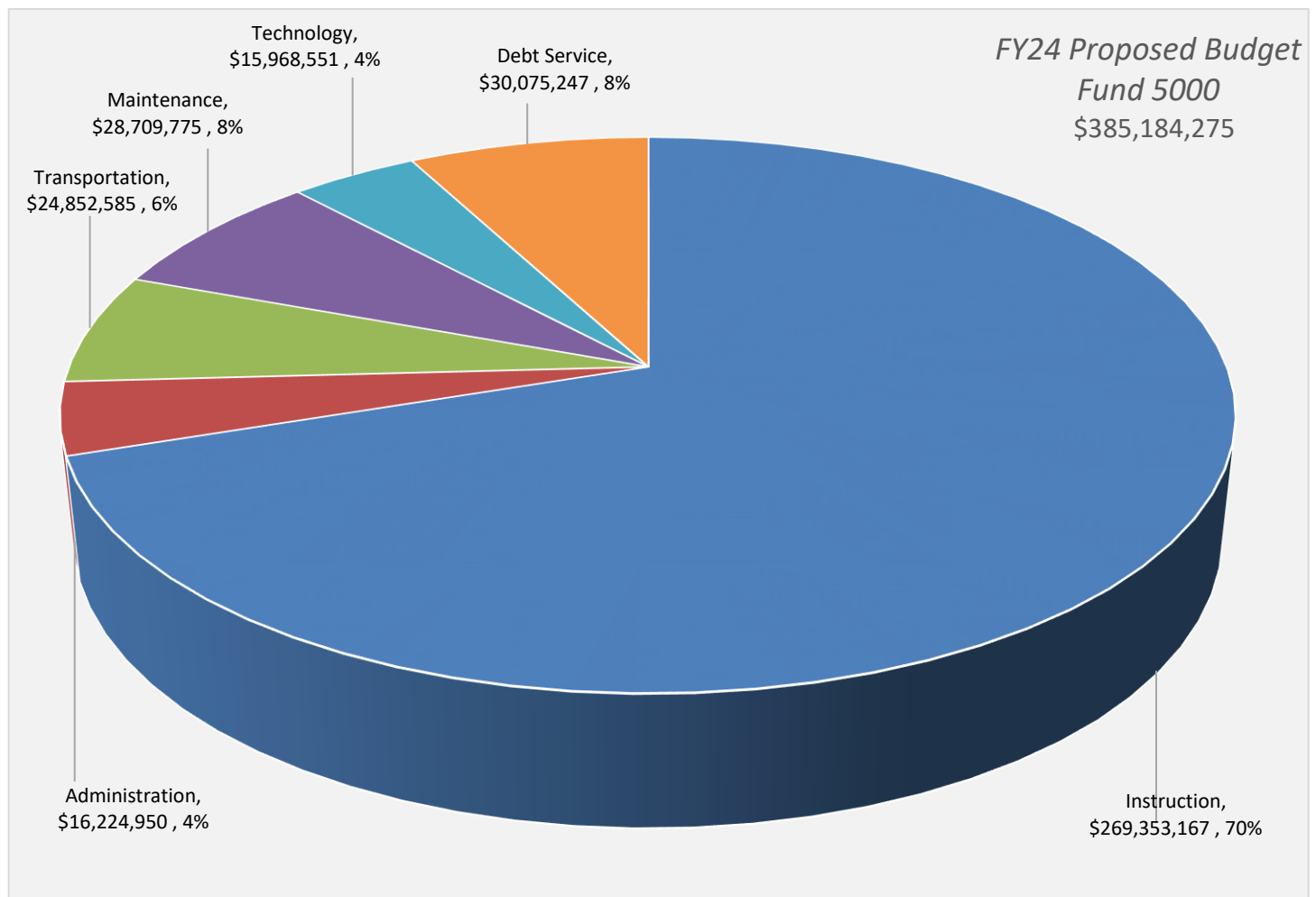
Expenditure Trends by Summary Object

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$158,877,066	\$158,569,473	\$171,250,508	\$195,889,120	\$213,892,772	\$18,003,652	9.19%	55.53%
EMPLOYEE BENEFITS	\$70,044,415	\$79,119,935	\$80,110,486	\$79,830,251	\$88,999,324	\$9,169,073	11.49%	23.11%
Subtotal	\$228,921,481	\$237,689,408	\$251,360,993	\$275,719,371	\$302,892,096	\$27,172,725	9.86%	78.64%
Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$12,623,773	\$12,356,314	\$17,903,330	\$18,656,858	\$18,325,732	(\$331,126)	-1.77%	4.76%
OTHER CHARGES	\$8,566,892	\$8,606,614	\$10,844,932	\$18,329,687	\$16,473,725	(\$1,855,962)	-10.13%	4.28%
MATERIALS & SUPPLIES	\$7,683,145	\$16,208,025	\$15,960,124	\$14,820,216	\$17,322,843	\$2,502,627	16.89%	4.50%
CAPITAL OUTLAY	\$10,576	\$80,444	\$117,777	\$94,632	\$94,632	\$0	0.00%	0.02%
BONDS	\$33,691,411	\$27,662,806	\$55,991,017	\$28,811,932	\$30,075,247	\$1,263,315	4.38%	7.81%
Subtotal	\$62,575,797	\$64,914,203	\$100,817,179	\$80,713,325	\$82,292,180	\$1,578,854	1.96%	21.36%
Grand Total	\$291,497,278	\$302,603,611	\$307,388,882	\$356,432,696	\$385,184,275	\$28,751,579	8.07%	100.00%



Expenditure Trends by State Category

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Instruction	\$197,336,988	\$208,753,781	\$222,317,862	\$249,662,740	\$269,353,167	\$19,690,427	7.89%	69.93%
Administration	\$11,230,542	\$13,455,708	\$13,967,402	\$15,982,489	\$16,224,950	\$242,461	1.52%	4.21%
Transportation	\$18,256,266	\$16,004,191	\$21,694,498	\$22,748,748	\$24,852,585	\$2,103,837	9.25%	6.45%
Maintenance	\$21,528,059	\$22,872,983	\$24,127,857	\$24,181,256	\$28,709,775	\$4,528,519	18.73%	7.45%
Technology	\$9,418,359	\$13,854,142	\$14,046,677	\$15,045,530	\$15,968,551	\$923,021	6.13%	4.15%
Debt Services	\$33,727,065	\$27,662,806	\$56,199,070	\$28,811,932	\$30,075,247	\$1,263,315	4.38%	7.81%
Grand Total	\$291,497,278	\$302,603,611	\$352,353,366	\$356,432,696	\$385,184,275	\$28,751,579	8.07%	100.00%



Expenditure Trends by State Category and Function

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	\$157,233,433	\$163,225,598	\$176,085,205	\$200,090,198	\$218,991,074	\$18,900,876	9.45%	
1210 GUIDANCE SERVICES	\$7,390,475	\$7,572,919	\$8,227,286	\$9,038,232	\$9,688,152	\$649,920	7.19%	
1220 SCHOOL SOCIAL WORKERS SVC	\$3,043,509	\$2,891,912	\$3,070,829	\$4,036,570	\$4,014,030	(\$22,540)	-0.56%	
1230 HOMEBOUND INSTRUCTION	\$300,745	\$85,467	\$307,221	\$202,085	\$204,238	\$2,153	1.07%	
1310 IMPROVEMT OF INSTRUCTION	\$8,683,035	\$13,567,321	\$12,519,661	\$12,474,382	\$12,117,528	(\$356,853)	-2.86%	
1311 GUIDANCE SERVICES SBO	\$15,624	\$114,818	\$29,859	\$33,300	\$33,300	\$0	0.00%	
1312 TESTING SERVICES	\$45,726	\$47,318	\$96,136	\$123,636	\$123,636	\$0	0.00%	
1320 MEDIA SERVICES	\$4,580,381	\$4,710,013	\$4,818,815	\$4,929,157	\$5,052,564	\$123,407	2.50%	
1400 INSTRUC SUPPORT-SCH ADMIN	\$133,641	\$98,978	\$161,029	\$91,500	\$91,500	\$0	0.00%	
1410 OFFICE OF THE PRINCIPAL	\$15,910,420	\$16,439,439	\$17,001,821	\$18,643,681	\$19,037,145	\$393,464	2.11%	
Subtotal	\$197,336,988	\$208,753,781	\$222,317,862	\$249,662,740	\$269,353,167	\$19,690,427	7.89%	69.93%
Administration								
2110 BOARD SERVICES	\$240,555	\$254,721	\$284,511	\$260,042	\$175,481	(\$84,561)	-32.52%	
2120 EXECUTIVE ADMIN SERVICES	\$1,147,830	\$1,069,736	\$1,534,618	\$1,067,991	\$1,513,950	\$445,959	41.76%	
2130 PUBLIC INFORMATION	\$664,266	\$661,636	\$650,800	\$747,829	\$781,329	\$33,500	4.48%	
2140 HUMAN RESOURCES	\$1,550,895	\$1,451,615	\$1,511,179	\$1,811,520	\$1,801,943	(\$9,578)	-0.53%	
2150 CONSTRUCTION MANAGEMENT	\$103,493	\$102,927	\$104,888	\$109,346	\$0	(\$109,346)	-100.00%	
2160 FISCAL SERVICES	\$1,444,183	\$1,467,589	\$1,752,890	\$1,929,697	\$2,772,692	\$842,995	43.69%	
2170 PURCHASING	\$219,490	\$2,641,277	\$950,971	\$1,739,851	\$257,217	(\$1,482,635)	-85.22%	
2220 HEALTH SERVICES	\$4,433,852	\$4,596,568	\$5,759,972	\$6,465,261	\$6,849,355	\$384,094	5.94%	
2230 PSYCHOLOGICAL SERVICES	\$1,425,978	\$1,209,639	\$1,417,572	\$1,850,952	\$2,072,984	\$222,032	12.00%	
Subtotal	\$11,230,542	\$13,455,708	\$13,967,402	\$15,982,489	\$16,224,950	\$242,461	1.52%	4.21%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Transportation								
3100 TRANSP - MGMT & DIRECTION	\$1,869,454	\$1,870,862	\$1,868,919	\$1,978,934	\$2,362,539	\$383,605	19.38%	
3200 VEHICLE OPERATION SVCS	\$14,610,957	\$12,579,192	\$17,901,596	\$18,491,898	\$20,100,236	\$1,608,337	8.70%	
3400 VEHICLE MAINTENANCE SVCS	\$1,775,855	\$1,554,136	\$1,923,983	\$2,277,916	\$2,389,811	\$111,895	4.91%	
Subtotal	\$18,256,266	\$16,004,191	\$21,694,498	\$22,748,748	\$24,852,585	\$2,103,837	9.25%	6.45%
Maintenance								
4100 MAINT - MGMT & DIRECTION	\$1,113,974	\$1,042,691	\$974,607	\$1,103,869	\$1,777,567	\$673,698	61.03%	
4200 BUILDING SERVICES	\$19,766,679	\$20,834,088	\$22,139,002	\$22,330,155	\$25,615,275	\$3,285,120	14.71%	
4300 GROUNDS SERVICES	\$183,653	\$193,562	\$231,247	\$203,719	\$335,000	\$131,281	64.44%	
4400 EQUIPMENT SERVICES	\$264,463	\$596,738	\$518,847	\$300,000	\$657,000	\$357,000	119.00%	
4500 VEHICLE SERVICES	\$199,290	\$205,904	\$264,154	\$243,513	\$324,933	\$81,420	33.44%	
Subtotal	\$21,528,059	\$22,872,983	\$24,127,857	\$24,181,256	\$28,709,775	\$4,528,519	18.73%	7.45%
Technology								
6810 TECHNOLOGY - CLASSROOM	\$1,525,070	\$5,646,237	\$5,274,081	\$5,648,902	\$5,962,152	\$313,250	5.55%	
6820 TECHNOLOGY - INSTRUCT. SUP	\$6,334,380	\$6,333,283	\$6,972,598	\$7,693,925	\$7,701,463	\$7,538	0.10%	
6830 TECHNOLOGY-ADMINISTRATION	\$1,199,440	\$1,508,584	\$1,351,385	\$1,295,126	\$1,867,662	\$572,536	44.21%	
6850 TECHNOLOGY-TRANSPORTATION	\$238,153	\$241,868	\$262,426	\$263,569	\$285,648	\$22,079	8.38%	
6860 TECHNOLOGY-MAINTENANCE	\$121,317	\$124,169	\$186,187	\$144,008	\$151,626	\$7,618	5.29%	
Subtotal	\$9,418,359	\$13,854,142	\$14,046,677	\$15,045,530	\$15,968,551	\$923,021	6.13%	4.15%
Debt Services								
7100 DEBT SERVICE	\$33,727,065	\$27,662,806	\$56,199,070	\$28,811,932	\$30,075,247	\$1,263,315	4.38%	
Subtotal	\$33,727,065	\$27,662,806	\$56,199,070	\$28,811,932	\$30,075,247	\$1,263,315	4.38%	7.81%
Grand Total	\$291,497,278	\$302,603,611	\$352,353,366	\$356,432,696	\$385,184,275	\$28,751,579	8.07%	100.0%

Expenditure Trends by Object

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
111000 - COMP OF DIRECTORS	\$2,327,965	\$2,479,168	\$2,482,279	\$2,702,855	\$2,854,823	\$151,968	5.62%
111100 - COMP OF BOARD MEMBERS	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000	\$0	0.00%
111200 - COMP OF SUPERINTENDENT	\$205,000	\$213,686	\$444,975	\$215,000	\$245,000	\$30,000	13.95%
111300 - COMP OF ASST SUPTS	\$304,727	\$245,589	\$418,484	\$531,568	\$494,707	(\$36,861)	-6.93%
111500 - TRAVEL/CAR ALLOWANCE	\$13,850	\$5,833	\$0	\$0	\$0	\$0	0.00%
111600 - RECERTIFICATION SPCLST	\$108,826	\$85,655	\$61,451	\$93,932	\$95,348	\$1,416	1.51%
111700 - SPECIALISTS	\$145,536	\$138,700	\$157,237	\$173,933	\$584,437	\$410,504	236.01%
111800 - ACTIVITIES PERSONNEL	\$473,323	\$467,729	\$494,079	\$518,782	\$544,721	\$25,939	5.00%
112100 - COMP OF TEACHERS	\$98,921,582	\$98,596,331	\$101,947,785	\$119,917,596	\$130,801,345	\$10,883,749	9.08%
112300 - COMP OF COORDINATOR	\$1,175,295	\$1,165,169	\$997,371	\$1,220,222	\$1,355,015	\$134,793	11.05%
112400 - COMP OF INST SUPERVISORS	\$188,669	\$216,702	\$133,260	\$139,923	\$124,657	(\$15,266)	-10.91%
112600 - COMP OF PRINCIPALS	\$3,649,496	\$3,668,225	\$3,748,772	\$4,139,309	\$4,214,096	\$74,787	1.81%
112700 - COMP OF ASS'T PRINCIPALS	\$3,521,411	\$3,549,519	\$3,787,373	\$4,000,645	\$4,312,962	\$312,317	7.81%
113000 - COMP-PROF SUPV PERSONNEL	\$705,138	\$690,603	\$803,869	\$841,734	\$935,851	\$94,117	11.18%
113100 - COMP OF SCHOOL NURSES	\$1,440,104	\$1,473,326	\$1,603,137	\$2,049,769	\$2,118,763	\$68,994	3.37%
113200 - COMP OF PSYCHOLOGISTS	\$888,729	\$669,511	\$894,316	\$1,165,662	\$1,388,137	\$222,475	19.09%
113400 - COMP OF SOCIAL WORKERS	\$1,740,472	\$1,777,070	\$1,838,029	\$2,266,103	\$2,438,547	\$172,444	7.61%
113500 - SUPERVISOR	\$181,433	\$142,965	\$461,069	\$517,706	\$873,579	\$355,873	68.74%
113600 - SUPERVISOR - MAINTENANCE	\$208,250	\$208,250	\$218,662	\$229,596	\$241,076	\$11,480	5.00%
113900 - COMP OF THERAPISTS	\$752,931	\$830,206	\$829,681	\$972,828	\$1,173,953	\$201,125	20.67%
114000 - COMP-TECHNICAL PERSONNEL	\$1,788,343	\$1,782,915	\$1,969,862	\$2,114,032	\$2,225,041	\$111,009	5.25%
114100 - COMP OF TEACHER ASS'TS	\$9,276,805	\$9,166,633	\$10,812,278	\$12,662,374	\$17,304,320	\$4,641,946	36.66%
114200 - COMP-HEALTH/SAFETY OFFICE	\$265,433	\$258,912	\$289,581	\$308,966	\$317,090	\$8,124	2.63%
114700 - EDUCATIONAL DIAGNOSTICIAN	\$0	\$0	\$5,805	\$0	\$512,393	\$512,393	100.00%
114800 - CLINICAL ASSISTANTS	\$127,613	\$130,081	\$93,101	\$130,813	\$154,674	\$23,861	18.24%

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
115000 - COMP OF CLERICAL STAFF	\$6,292,036	\$6,203,454	\$6,622,636	\$7,096,131	\$7,649,994	\$553,863	7.81%
115100 - HOURLY PARA	\$2,399,924	\$1,634,327	\$2,357,682	\$5,754,194	\$1,075,000	(\$4,679,194)	-81.32%
116100 - COMP OF MAINT EMPLOYEES	\$2,885,710	\$2,902,520	\$2,962,790	\$3,267,136	\$3,456,061	\$188,925	5.78%
117000 - DRIVER PAY	\$6,933,318	\$5,880,028	\$7,511,240	\$7,221,304	\$7,494,428	\$273,124	3.78%
119100 - COMP OF CUSTODIANS	\$2,762,612	\$2,555,589	\$2,795,952	\$3,150,418	\$3,543,931	\$393,513	12.49%
126100 - COMP OF MAINTENANCE - O/T	\$77,913	\$44,172	\$71,917	\$68,000	\$68,000	\$0	0.00%
128200 - DRIVER OVER 20 HOURS	\$0	\$0	\$0	\$1,161,781	\$1,287,191	\$125,410	10.79%
128400 - DRIVER OVER 40 HOURS	\$0	\$0	\$0	\$23,305	\$23,305	\$0	0.00%
128500 - AIDES OVER 20 HOURS	\$0	\$0	\$0	\$180,000	\$180,000	\$0	0.00%
128600 - AIDES OVER 40 HOURS	\$0	\$0	\$0	\$10,000	\$10,000	\$0	0.00%
128800 - NON-CONTRACT DRIVER > 40	\$0	\$0	\$0	\$7,500	\$7,500	\$0	0.00%
129000 - CUSTODIANS/OVERTIME/SUBS	\$120,973	\$82,261	\$121,063	\$119,922	\$119,922	\$0	0.00%
129100 - OVERTIME-FLSA	\$16,757	\$7,912	\$33,105	\$63,000	\$63,000	\$0	0.00%
129200 - DRIVER TRAINING	\$15,870	\$10,231	\$2,361	\$39,600	\$54,600	\$15,000	37.88%
129400 - NON-CONTRACT AIDES > 40	\$0	\$0	\$0	\$8,000	\$8,000	\$0	0.00%
129600 - BUS AIDE TRAINING	\$5,007	\$2,609	\$352	\$11,088	\$11,088	\$0	0.00%
129700 - HOURLY CUSTODIAN	\$1,754,212	\$1,597,139	\$1,491,893	\$2,055,200	\$2,055,200	\$0	0.00%
132100 - COMP OF HOMEBOUND TCHRS	\$277,896	\$75,772	\$282,114	\$200,000	\$200,000	\$0	0.00%
133900 - THERAPISTS - PART-TIME	\$42,928	\$97,265	\$110,664	\$100,000	\$100,000	\$0	0.00%
134000 - COMP OF BUS AIDES	\$968,077	\$830,913	\$1,112,806	\$799,502	\$824,043	\$24,541	3.07%
135000 - CLERICAL - PART-TIME	\$40,033	\$31,881	\$36,681	\$41,000	\$41,000	\$0	0.00%
136100 - MAINTENANCE - SUMMER	\$149,445	\$140,811	\$156,485	\$251,901	\$251,901	\$0	0.00%
152000 - COMP OF SUB TEACHERS	\$2,222,724	\$1,880,549	\$3,282,606	\$2,497,082	\$2,633,082	\$136,000	5.45%
152100 - COMP-NURSING SUBSTITUTE	\$66,659	\$43,473	\$46,400	\$75,000	\$75,000	\$0	0.00%
154000 - CLERICAL - SUBS/OVERTIME	\$62,143	\$3,575	\$26,284	\$32,000	\$32,000	\$0	0.00%
154400 - NON-CONTRACTED DRIVER	\$246,368	\$106,688	\$400,633	\$415,000	\$435,750	\$20,750	5.00%
154500 - NON-CONTRACTED BUS AIDE	\$407,597	\$160,399	\$311,105	\$465,000	\$487,777	\$22,777	4.90%

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
160000 - COMP - SUPPLEMENTS	\$1,251,750	\$1,168,934	\$1,349,653	\$1,485,761	\$2,083,519	\$597,758	40.23%
161000 - SUPPLEMENTAL PAY	\$1,156,191	\$1,896,810	\$1,988,625	\$2,035,177	\$1,874,925	(\$160,252)	-7.87%
162000 - NON-CONTRACTED COMP	\$838	\$0	\$0	\$10,000	\$10,000	\$0	0.00%
163000 - FACILITY USE - OVERTIME	\$25,991	\$19,664	\$45,303	\$25,000	\$25,000	\$0	0.00%
165000 - NATIONAL BOARD TCHR BONUS	\$164,940	\$125,190	\$110,000	\$187,770	\$187,770	\$0	0.00%
199700 - ATTENDANCE BONUS	\$34,225	\$268	\$111,200	\$35,000	\$35,000	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$3,016,800	\$3,332,500	\$0	\$2,094,250	\$2,094,250	100.00%
210000 - FICA	\$11,387,528	\$11,394,018	\$12,392,369	\$13,079,945	\$14,202,999	\$1,123,054	8.59%
221000 - VRS (PLAN 1 & 2)	\$16,115,002	\$16,266,557	\$15,963,285	\$17,479,260	\$16,399,188	(\$1,080,072)	-6.18%
222000 - VRS (HYBRID)	\$5,636,930	\$6,614,266	\$8,176,946	\$10,634,943	\$14,063,387	\$3,428,444	32.24%
230000 - HOSPITALIZATION	\$26,630,089	\$28,805,220	\$30,864,821	\$27,248,412	\$31,057,077	\$3,808,665	13.98%
230100 - RETIREE HEALTH INSURANCE	\$2,696,975	\$8,473,784	\$5,040,097	\$3,120,231	\$4,120,231	\$1,000,000	32.05%
230300 - RETIREE PRESCRI DRUG PROG	\$1,214,871	\$528,829	\$0	\$0	\$0	\$0	0.00%
230400 - MEDICARE SUPPLEMENT PART D	\$334,259	\$800,015	\$928,260	\$1,128,600	\$1,128,600	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$159,353	\$183,719	\$298,157	\$292,604	\$360,838	\$68,234	23.32%
231000 - DENTAL INSURANCE	\$1,328,963	\$1,327,995	\$1,319,787	\$1,405,094	\$1,487,888	\$82,794	5.89%
231100 - RETIREE DENTAL INSURANCE	\$105,557	\$100,208	\$97,706	\$115,716	\$115,716	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$1,889,241	\$1,915,232	\$2,016,166	\$2,284,255	\$2,589,222	\$304,967	13.35%
240100 - GROUP LIFE CLEARING ACCT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	\$298,282	\$284,523	\$274,718	\$262,760	\$249,349	(\$13,411)	-5.10%
251000 - DISABILITY INS (HYBRID)	\$109,954	\$121,461	\$147,886	\$158,447	\$267,184	\$108,737	68.63%
270000 - MISC FIXED CHARGES	\$77,688	\$0	\$0	\$0	\$0	\$0	0.00%
270500 - SUPERINTENDENT'S ANNUITY	\$20,000	\$20,000	\$30,000	\$20,000	\$0	(\$20,000)	-100.00%
271000 - ANNUITY FOR NON-VRS EMP.	\$13,827	\$9,792	\$6,050	\$7,100	\$4,200	(\$2,900)	-40.85%
275000 - RETIREE HEALTH CREDIT	\$1,621,085	\$1,666,128	\$1,758,541	\$2,046,884	\$2,237,445	\$190,561	9.31%
280000 - RETIREE SICK LEAVE PAY	\$125,368	\$196,506	\$192,343	\$0	\$170,000	\$170,000	100.00%
281000 - ANNUAL LEAVE PAYOFF	\$279,442	\$411,682	\$603,354	\$546,000	\$546,000	\$0	0.00%

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
300000 - PURCHASED SERVICES	\$5,194,000	\$7,125,991	\$8,978,274	\$9,164,767	\$8,777,731	(\$387,036)	-4.22%
300100 - PROFESSIONAL IMPROVEMENT	\$469,462	\$298,747	\$568,712	\$906,676	\$991,134	\$84,457	9.32%
300200 - PRINTING/BINDING	\$10,711	\$4,643	\$5,724	\$13,525	\$12,725	(\$800)	-5.91%
300600 - WORKER'S COMPENSATION	\$619,609	\$629,936	\$549,155	\$651,032	\$651,032	\$0	0.00%
300700 - RECRUITING EXPENSES	\$8,934	\$2,446	\$18,690	\$17,000	\$17,000	\$0	0.00%
300800 - STAFF TRAINING	\$2,012	\$8,646	\$12,618	\$4,917	\$4,917	\$0	0.00%
300900 - STUDENT TRAINING	\$678	\$0	\$0	\$0	\$0	\$0	0.00%
301500 - FEES & RELATED SERVICES	\$0	\$27,300	\$27,000	\$27,355	\$27,355	\$0	0.00%
301700 - UNIFORM RENTALS	\$14,663	\$18,525	\$20,330	\$14,024	\$25,000	\$10,976	78.27%
310100 - INSTRUCTIONAL DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
310200 - TUITION ASSISTANCE	\$37,080	\$0	\$1,611,509	\$1,179,344	\$79,344	(\$1,100,000)	-93.27%
311000 - MEDICAL SERVICES	\$23,810	\$28,894	\$8,371	\$28,500	\$29,500	\$1,000	3.51%
313000 - PROFESSIONAL SERVICES	\$92,190	\$67,274	\$127,346	\$413,844	\$382,758	(\$31,086)	-7.51%
313300 - TESTING SERVICES	\$39,352	\$51,220	\$27,007	\$20,000	\$50,000	\$30,000	150.00%
314000 - AP/IB TESTING REIMBURSEMENT	(\$2,385)	\$0	\$0	\$0	\$0	\$0	0.00%
318000 - LEGAL FEES	\$265,761	\$270,115	\$235,263	\$240,000	\$240,000	\$0	0.00%
330800 - VEHICLE REPAIRS	\$100,587	\$122,425	\$132,646	\$140,404	\$146,824	\$6,420	4.57%
330900 - BUS REPAIRS	\$1,728,537	\$1,552,306	\$1,748,790	\$2,237,916	\$2,349,811	\$111,895	5.00%
331000 - REPAIRS TO EQUIPMENT	\$254,796	\$181,248	\$119,069	\$196,300	\$351,300	\$155,000	78.96%
331100 - MAINT SERVICES - BLDGS	\$116,899	\$45,056	\$179,617	\$80,000	\$125,000	\$45,000	56.25%
331300 - TECHNICAL MAINTENANCE	\$607,296	\$514,162	\$458,970	\$379,600	\$335,800	(\$43,800)	-11.54%
331400 - OTHER BUS REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$752,708	\$829,782	\$879,470	\$817,473	\$1,605,473	\$788,000	96.39%
332100 - LEASE/RENTAL CONTRACTS	\$0	\$0	\$0	\$3,599	\$3,599	\$0	0.00%
333000 - D P SOFTWARE SUPPORT	\$419,556	\$427,253	\$429,792	\$312,836	\$320,000	\$7,164	2.29%
342000 - IN-LIEU-OF TRANSPORTATION	\$29,478	\$24,575	\$27,844	\$39,000	\$39,000	\$0	0.00%
343000 - TRANS SERVICE BY CONTRACT	\$222,459	\$123,665	\$1,705,075	\$1,762,316	\$1,754,000	(\$8,316)	-0.47%
360000 - ADVERTISING	\$1,975	\$2,103	\$31,456	\$6,429	\$6,429	\$0	0.00%

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
384000 - REGIONAL TUITION	\$1,613,605	\$0	\$0	\$0	\$0	\$0	0.00%
510100 - ELECTRICITY	\$5,058,064	\$4,848,320	\$5,686,677	\$5,324,000	\$5,968,000	\$644,000	12.10%
510200 - FUEL OIL/GAS	\$1,250,325	\$1,679,653	\$2,583,694	\$1,500,000	\$3,073,613	\$1,573,613	104.91%
510300 - WATER/SEWAGE FEES	\$758,248	\$512,763	\$810,932	\$802,000	\$986,000	\$184,000	22.94%
520100 - POSTAGE	\$59,677	\$45,629	\$43,671	\$51,109	\$51,109	\$0	0.00%
520200 - UPS SERVICE	\$849	\$598	\$2,081	\$1,769	\$1,769	\$0	0.00%
520300 - TELEPHONE	\$56,553	\$56,527	\$58,728	\$76,884	\$87,084	\$10,200	13.27%
520400 - DATA COMMUNICATION LINES	\$191,346	\$444,925	\$364,772	\$380,350	\$200,440	(\$179,910)	-47.30%
530000 - FIRE & LIABILITY INS	\$375,488	\$347,354	\$362,381	\$380,739	\$380,739	\$0	0.00%
530200 - UNEMPLOYMENT COMP INS	\$21,917	\$57,687	\$12,251	\$29,012	\$29,012	\$0	0.00%
530900 - FLEET INSURANCE	\$108,822	\$101,804	\$99,079	\$108,822	\$108,822	\$0	0.00%
540100 - LEASE/RENTALS	\$485,363	\$404,592	\$464,065	\$508,120	\$515,057	\$6,937	1.37%
550000 - TRAVEL	\$78,416	\$30,233	\$65,712	\$131,969	\$131,969	\$0	0.00%
580000 - MISCELLANEOUS	\$5,525	\$4,900	\$1,631	\$10,000	\$10,000	\$0	0.00%
580100 - DUES/LICENSES	\$38,831	\$34,056	\$38,057	\$40,582	\$43,582	\$3,000	7.39%
580600 - SUBSCRIPTIONS/JOURNALS	\$3,929	\$1,543	\$1,416	\$1,900	\$1,900	\$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	\$20,274	\$16,625	\$18,204	\$19,809	\$19,809	\$0	0.00%
581100 - MEMBERSHIPS (DIVISION)	\$23,135	\$24,304	\$25,157	\$34,500	\$34,500	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$1,984,317	\$5,271,016	\$4,079,462	\$4,413,434	\$3,124,652	(\$1,288,782)	-29.20%
600100 - OFFICE SUPPLIES	\$122,533	\$119,689	\$123,966	\$111,238	\$118,238	\$7,000	6.29%
600200 - TEXTBOOKS	\$102,150	\$1,851,982	\$1,209,224	\$345,419	\$3,051,456	\$2,706,037	783.41%
600400 - MEDICAL & DENTAL SUPPLIES	\$40,994	\$105,002	\$90,559	\$134,941	\$134,941	\$0	0.00%
600500 - CUSTODIAL SUPPLIES	\$612,335	\$373,871	\$362,284	\$200,000	\$425,000	\$225,000	112.50%
600600 - AGRICULTURAL SUPPLIES	\$19,764	\$18,896	\$31,954	\$19,556	\$40,000	\$20,444	104.54%
600700 - BUILDING SUPPLIES	\$245,550	\$246,362	\$248,171	\$208,325	\$372,425	\$164,100	78.77%
600800 - GASOLINE/OIL/LUBRICANTS	\$1,112,775	\$638,006	\$2,036,228	\$1,102,765	\$2,362,978	\$1,260,213	114.28%
600900 - REPAIR PARTS/SUPPLIES	\$551,393	\$421,413	\$521,638	\$182,918	\$569,000	\$386,082	211.07%
601100 - LIBRARY BOOKS & SUPPLIES	\$262,631	\$310,167	\$237,898	\$214,504	\$214,504	\$0	0.00%

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
601200 - OTHER OPERATING SUPPLIES	\$24,238	\$28,103	\$23,878	\$15,689	\$29,662	\$13,973	89.06%
601400 - ATHLETIC SUPPLIES	\$48,495	\$58,600	\$228,986	\$70,464	\$70,464	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$1,396,724	\$1,508,786	\$1,599,161	\$4,478,259	\$4,888,055	\$409,796	9.15%
601600 - TESTING MATERIALS	\$114,024	\$93,586	\$160,902	\$175,000	\$175,000	\$0	0.00%
601700 - UNIFORMS	\$37,097	\$30,290	\$18,050	\$4,000	\$4,000	\$0	0.00%
601800 - SAFETY SUPPLIES	\$72	\$1,659	\$0	\$1,300	\$1,300	\$0	0.00%
601900 - OTHER EXPENSES FOR BOARD	\$0	\$0	\$304	\$1,500	\$1,500	\$0	0.00%
602400 - TECHNOLOGY SUPPLIES	\$157,567	\$170,498	\$267,349	\$230,000	\$230,000	\$0	0.00%
603400 - ASSISTIVE TECHNOLOGY	\$100,479	\$96,183	\$109,797	\$105,000	\$105,000	\$0	0.00%
603500 - COMPUTER SOFTWARE	\$276,346	\$1,259,309	\$2,655,122	\$942,180	\$342,280	(\$599,900)	-63.67%
603600 - COMPUTER SUPPLIES	\$133,504	\$3,201,270	\$1,348,357	\$604,657	\$394,921	(\$209,736)	-34.69%
604100 - SCHOOL SUPPORT SUPPLIES	\$36,194	\$93,414	\$62,594	\$46,295	\$46,295	\$0	0.00%
604200 - PARENT EDUCATION SUPPLIES	\$695	\$2,772	\$2,514	\$2,853	\$2,853	\$0	0.00%
604500 - BAND SUPPLIES	\$59,734	\$107,590	\$94,309	\$92,671	\$92,671	\$0	0.00%
604600 - ACADEMIC ACTIVITIES SUPP	\$17,774	\$28,263	\$30,270	\$33,763	\$33,763	\$0	0.00%
606000 - FOOD	\$22,691	\$25,372	\$44,066	\$37,727	\$46,127	\$8,400	22.27%
609200 - EMPLOYEE RECOGNITION PROG	\$2,906	\$14,233	\$22,203	\$9,500	\$9,500	\$0	0.00%
609300 - INSTRUCT PROGRAM SUPPLIES	\$7,569	\$4,536	\$5,150	\$14,900	\$14,900	\$0	0.00%
609500 - GUIDANCE SUPPLIES	\$1,789	\$2,884	\$16,972	\$9,000	\$9,000	\$0	0.00%
609900 - MAINTENANCE SUPPLIES	\$0	\$0	\$12,900	\$10,575	\$10,575	\$0	0.00%
610000 - STRINGS PROGRAM SUPPLIES	\$41,452	\$43,978	\$64,672	\$56,324	\$56,324	\$0	0.00%
610100 - TESTING SUPPLIES	\$20,536	\$1,805	\$25,210	\$11,309	\$11,309	\$0	0.00%
610200 - SUPPLEMENTAL MATERIALS	\$47,433	\$30,977	\$111,598	\$51,532	\$51,532	\$0	0.00%
610400 - CHORUS PROGRAM	\$17,350	\$24,547	\$37,967	\$30,273	\$30,273	\$0	0.00%
615000 - REIMBURSEMENT-FACILTY USE	\$0	\$0	\$13,255	\$102,795	\$102,795	\$0	0.00%
615100 - ATHLETIC TRAINER SUPPLIES	\$8,427	\$11,826	\$15,115	\$12,500	\$12,500	\$0	0.00%

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
615200 - TRAINING MATERIALS	\$0	\$0	\$3,195	\$1,000	\$1,000	\$0	0.00%
615800 - FURNISHINGS-REPL-UNDER 5K	\$41,217	\$0	\$33,420	\$111,000	\$111,000	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$14,390	\$11,142	\$11,425	\$25,050	\$25,050	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$378	\$20,256	\$52,590	\$47,954	\$47,954	\$0	0.00%
820000 - NEW EQUIPMENT	\$10,198	\$60,188	\$65,187	\$46,678	\$46,678	\$0	0.00%
910100 - PRINCIPAL - BONDS	\$20,640,314	\$20,598,573	\$21,423,618	\$21,639,116	\$21,798,238	\$159,122	0.74%
920100 - INTEREST - BONDS	\$6,996,414	\$7,059,333	\$6,688,832	\$7,162,816	\$8,267,009	\$1,104,193	15.42%
999600 - OFFSET UNAWARDED STATE FUND	\$0	\$0	\$0	\$0	\$129,924	\$129,924	100.00%
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$8,938,122	\$4,710,396	(\$4,227,726)	-47.30%
Grand Total	\$291,497,278	\$302,603,611	\$352,353,366	\$356,432,696	\$385,184,275	\$28,751,579	8.07%

Expenditure Trends by Function & Object

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
1100 CLASSROOM INSTRUCTION							
111700 - SPECIALISTS				\$0	\$308,916	\$308,916	100.00%
111800 - ACTIVITIES PERSONNEL	\$473,323	\$467,729	\$494,079	\$518,782	\$544,721	\$25,939	5.00%
112100 - COMP OF TEACHERS	\$90,422,716	\$89,949,943	\$92,800,334	\$108,633,316	\$119,153,925	\$10,520,609	9.68%
112300 - COMP OF COORDINATOR	\$226,866	\$224,866	\$187,509	\$257,641	\$222,428	(\$35,213)	-13.67%
112700 - COMP OF ASS'T PRINCIPALS		\$0	\$101,689	\$106,773	\$112,112	\$5,339	5.00%
113500 - SUPERVISOR		\$0	\$91,161	\$103,023	\$111,266	\$8,243	8.00%
114100 - COMP OF TEACHER ASS'TS	\$7,912,839	\$7,845,614	\$9,446,706	\$10,719,362	\$14,796,744	\$4,077,382	38.04%
114200 - COMP- HEALTH/SAFETY OFFICE	\$265,433	\$258,912	\$289,581	\$308,966	\$317,090	\$8,124	2.63%
114700 - EDUCATIONAL DIAGNOSTICIAN	\$0	\$0	\$5,805	\$0	\$512,393	\$512,393	100.00%
115000 - COMP OF CLERICAL STAFF	\$34,702	\$34,506	\$46,290	\$47,917	\$50,313	\$2,396	5.00%
115100 - HOURLY PARA	\$2,399,924	\$1,634,327	\$2,357,682	\$5,754,194	\$1,075,000	(\$4,679,194)	-81.32%
129100 - OVERTIME-FLSA	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
152000 - COMP OF SUB TEACHERS	\$2,155,913	\$1,858,367	\$3,268,915	\$2,497,082	\$2,633,082	\$136,000	5.45%
152100 - COMP-NURSING SUBSTITUTE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
160000 - COMP - SUPPLEMENTS	\$1,248,941	\$1,168,782	\$1,348,897	\$1,477,111	\$2,074,869	\$597,758	40.47%
161000 - SUPPLEMENTAL PAY	\$485,625	\$1,114,185	\$1,369,973	\$671,680	\$597,382	(\$74,298)	-11.06%
165000 - NATIONAL BOARD TCHR BONUS	\$164,940	\$125,190	\$110,000	\$187,770	\$187,770	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$1,962,900	\$2,323,000	\$0	\$1,521,250	\$1,521,250	100.00%
210000 - FICA	\$7,607,553	\$7,686,940	\$8,283,071	\$8,904,038	\$9,665,723	\$761,685	8.55%
221000 - VRS (PLAN 1 & 2)	\$11,030,841	\$10,990,915	\$10,686,453	\$11,827,488	\$10,828,037	(\$999,451)	-8.45%
222000 - VRS (HYBRID)	\$4,402,315	\$5,206,377	\$6,350,015	\$7,899,012	\$10,693,544	\$2,794,532	35.38%
230000 - HOSPITALIZATION	\$17,375,190	\$18,908,696	\$20,406,538	\$17,679,453	\$21,167,807	\$3,488,354	19.73%
230100 - RETIREE HEALTH INSURANCE	\$1,646,014	\$1,340,192	\$1,323,760	\$1,840,262	\$2,840,262	\$1,000,000	54.34%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
230400 - MEDICARE SUPPLEMENT PART D	\$178,589	\$434,766	\$511,305	\$1,128,600	\$1,128,600	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$92,881	\$131,776	\$220,370	\$209,607	\$260,889	\$51,282	24.47%
231000 - DENTAL INSURANCE	\$860,667	\$874,840	\$881,611	\$924,552	\$998,477	\$73,925	8.00%
231100 - RETIREE DENTAL INSURANCE	\$65,538	\$61,857	\$61,803	\$71,295	\$71,295	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$1,290,245	\$1,307,593	\$1,374,669	\$1,567,189	\$1,773,349	\$206,160	13.15%
240100 - GROUP LIFE CLEARING ACCT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	\$193,650	\$183,250	\$175,955	\$170,179	\$156,641	(\$13,538)	-7.96%
251000 - DISABILITY INS (HYBRID)	\$80,934	\$90,335	\$109,328	\$113,491	\$213,140	\$99,649	87.80%
270000 - MISC FIXED CHARGES	\$77,688	\$0	\$0	\$0	\$0	\$0	0.00%
275000 - RETIREE HEALTH CREDIT	\$1,181,115	\$1,179,459	\$1,240,273	\$1,437,165	\$1,568,213	\$131,048	9.12%
280000 - RETIREE SICK LEAVE PAY	\$68,114	\$101,070	\$125,050	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$2,304,212	\$2,868,334	\$3,352,604	\$3,044,430	\$3,019,839	(\$24,591)	-0.81%
300100 - PROFESSIONAL IMPROVEMENT	\$110,955	\$77,810	\$116,473	\$162,370	\$175,957	\$13,587	8.37%
300200 - PRINTING/BINDING	\$768	\$334	\$1,421	\$2,300	\$1,500	(\$800)	-34.78%
300600 - WORKER'S COMPENSATION	\$279,418	\$297,399	\$259,262	\$307,359	\$307,359	\$0	0.00%
300800 - STAFF TRAINING	\$452	\$1,280	\$8,500	\$612	\$612	\$0	0.00%
310100 - INSTRUCTIONAL DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
313000 - PROFESSIONAL SERVICES	\$69,003	\$5,468	\$17,420	\$121,373	\$104,475	(\$16,898)	-13.92%
332000 - MAINTENANCE CONTRACTS	\$341	\$2,971	\$3,223	\$2,850	\$2,850	\$0	0.00%
520300 - TELEPHONE	\$413	\$358	\$397	\$820	\$820	\$0	0.00%
530000 - FIRE & LIABILITY INS	\$51,581	\$51,764	\$54,003	\$56,739	\$56,739	\$0	0.00%
540100 - LEASE/RENTALS	\$8,389	\$5,833	\$5,920	\$8,725	\$8,725	\$0	0.00%
550000 - TRAVEL	\$27,474	\$5,087	\$26,117	\$52,400	\$52,400	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$1,765,368	\$2,257,973	\$2,461,812	\$2,517,445	\$2,688,663	\$171,218	6.80%
600100 - OFFICE SUPPLIES	\$1,685	\$2,224	\$698	\$2,406	\$2,406	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
600200 - TEXTBOOKS	\$102,150	\$1,851,982	\$1,209,224	\$345,419	\$3,051,456	\$2,706,037	783.41%
600400 - MEDICAL & DENTAL SUPPLIES	\$18,715	\$65,321	\$59,558	\$66,001	\$66,001	\$0	0.00%
601400 - ATHLETIC SUPPLIES	\$48,495	\$58,600	\$228,986	\$70,464	\$70,464	\$0	0.00%
601700 - UNIFORMS	\$9,678	\$5,099	\$18,050	\$2,000	\$2,000	\$0	0.00%
603400 - ASSISTIVE TECHNOLOGY	\$100,479	\$96,183	\$109,797	\$105,000	\$105,000	\$0	0.00%
603600 - COMPUTER SUPPLIES	\$80,612	\$72,869	\$83,341	\$109,158	\$109,158	\$0	0.00%
604200 - PARENT EDUCATION SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
604500 - BAND SUPPLIES	\$59,734	\$107,590	\$94,309	\$67,671	\$67,671	\$0	0.00%
604600 - ACADEMIC ACTIVITIES SUPP	\$17,774	\$28,263	\$30,270	\$33,763	\$33,763	\$0	0.00%
606000 - FOOD	\$6,984	\$4,156	\$9,175	\$9,350	\$9,350	\$0	0.00%
610000 - STRINGS PROGRAM SUPPLIES	\$41,452	\$43,978	\$64,672	\$56,324	\$56,324	\$0	0.00%
610200 - SUPPLEMENTAL MATERIALS	\$47,433	\$30,977	\$111,598	\$51,532	\$51,532	\$0	0.00%
610400 - CHORUS PROGRAM	\$17,350	\$24,547	\$37,967	\$30,273	\$30,273	\$0	0.00%
615100 - ATHLETIC TRAINER SUPPLIES	\$8,427	\$11,826	\$15,115	\$12,500	\$12,500	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$0	\$0	\$48,319	\$11,000	\$11,000	\$0	0.00%
820000 - NEW EQUIPMENT	\$10,198	\$21,985	\$45,658	\$16,678	\$16,678	\$0	0.00%
999600 - OFFSET UNAWARDED STATE FUND	\$0	\$0	\$0	\$0	\$79,924	\$79,924	100.00%
999700 - OFFSET UNAWARDED FED FUND	\$0	\$0	\$0	\$6,667,288	\$3,210,396	(\$3,456,892)	-51.85%
Subtotal	\$157,233,433	\$163,225,598	\$176,085,205	\$200,090,198	\$218,991,074	\$18,900,876	9.45%
1210 GUIDANCE SERVICES							
111000 - COMP OF DIRECTORS		\$0	\$124,702	\$130,937	\$137,484	\$6,547	5.00%
112100 - COMP OF TEACHERS	\$4,338,017	\$4,288,876	\$4,519,480	\$5,398,171	\$5,728,751	\$330,580	6.12%
112300 - COMP OF COORDINATOR	\$93,967	\$93,967	\$80,408	\$96,045	\$102,134	\$6,089	6.34%
112400 - COMP OF INST SUPERVISORS	\$93,444	\$93,444	\$0	\$0	\$0	\$0	0.00%
113500 - SUPERVISOR		\$0	\$92,150	\$103,022	\$108,174	\$5,152	5.00%
115000 - COMP OF CLERICAL STAFF	\$585,701	\$580,908	\$603,807	\$639,128	\$683,234	\$44,106	6.90%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
152000 - COMP OF SUB TEACHERS	\$32,415	\$15,435	\$3,330	\$0	\$0	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$78,300	\$82,000	\$0	\$44,750	\$44,750	100.00%
210000 - FICA	\$372,571	\$373,197	\$401,183	\$464,363	\$485,169	\$20,806	4.48%
221000 - VRS (PLAN 1 & 2)	\$612,979	\$633,849	\$607,031	\$665,811	\$667,327	\$1,516	0.23%
222000 - VRS (HYBRID)	\$188,755	\$206,836	\$298,302	\$392,513	\$456,228	\$63,715	16.23%
230000 - HOSPITALIZATION	\$748,629	\$860,165	\$913,321	\$763,797	\$870,617	\$106,820	13.99%
230100 - RETIREE HEALTH INSURANCE	\$51,504	\$40,231	\$52,718	\$66,000	\$66,000	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$7,780	\$5,644	\$2,636	\$2,399	\$2,399	\$0	0.00%
231000 - DENTAL INSURANCE	\$37,792	\$39,495	\$39,609	\$42,324	\$43,911	\$1,587	3.75%
231100 - RETIREE DENTAL INSURANCE	\$1,785	\$1,760	\$2,380	\$1,786	\$1,786	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$67,161	\$67,870	\$72,993	\$79,525	\$92,105	\$12,580	15.82%
250000 - DISABILITY INS (PLAN 1&2)	\$10,564	\$10,341	\$9,836	\$9,567	\$9,584	\$17	0.18%
251000 - DISABILITY INS (HYBRID)	\$3,387	\$3,480	\$4,953	\$5,642	\$6,557	\$915	16.22%
275000 - RETIREE HEALTH CREDIT	\$61,358	\$61,207	\$65,912	\$77,102	\$81,842	\$4,740	6.15%
280000 - RETIREE SICK LEAVE PAY	\$338	\$1,069	\$2,040	\$0	\$0	\$0	0.00%
550000 - TRAVEL	\$0	\$0	\$321	\$100	\$100	\$0	0.00%
601600 - TESTING MATERIALS	\$71,029	\$57,144	\$94,770	\$100,000	\$100,000	\$0	0.00%
Subtotal	\$7,390,475	\$7,572,919	\$8,227,286	\$9,038,232	\$9,688,152	\$649,920	7.19%
1220 SCHOOL SOCIAL WORKERS SVC							
111000 - COMP OF DIRECTORS	\$115,307	\$134,855	\$103,712	\$140,510	\$128,301	(\$12,209)	-8.69%
112300 - COMP OF COORDINATOR			\$0	\$59,049	\$95,453	\$36,404	61.65%
113400 - COMP OF SOCIAL WORKERS	\$1,740,472	\$1,777,070	\$1,838,029	\$2,266,103	\$2,438,547	\$172,444	7.61%
115000 - COMP OF CLERICAL STAFF		\$0	\$11,901	\$17,523	\$5,000	(\$12,523)	-71.47%
160000 - COMP - SUPPLEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$1,418	\$16,129	\$85,648	\$100,822	\$14,868	(\$85,954)	-85.25%
199800 - BONUS - ONE TIME	\$0	\$30,600	\$32,500	\$0	\$18,500	\$18,500	100.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
210000 - FICA	\$133,700	\$141,352	\$149,979	\$179,593	\$204,567	\$24,974	13.91%
221000 - VRS (PLAN 1 & 2)	\$159,955	\$173,159	\$165,720	\$201,551	\$213,834	\$12,283	6.09%
222000 - VRS (HYBRID)	\$129,385	\$138,103	\$147,782	\$202,048	\$220,033	\$17,985	8.90%
230000 - HOSPITALIZATION	\$306,891	\$325,296	\$338,790	\$337,112	\$317,399	(\$19,713)	-5.85%
230500 - HSA CONTRIBUTION EXPENSE	\$8,433	\$5,566	\$9,126	\$9,079	\$10,528	\$1,449	15.96%
231000 - DENTAL INSURANCE	\$16,475	\$15,849	\$15,565	\$18,056	\$18,500	\$444	2.46%
240000 - GROUP LIFE INSURANCE	\$24,173	\$25,096	\$25,276	\$31,763	\$34,997	\$3,234	10.18%
250000 - DISABILITY INS (PLAN 1&2)	\$2,759	\$2,834	\$2,679	\$2,897	\$3,072	\$175	6.04%
251000 - DISABILITY INS (HYBRID)	\$2,319	\$2,331	\$2,447	\$2,904	\$3,163	\$259	8.92%
275000 - RETIREE HEALTH CREDIT	\$22,144	\$22,661	\$22,824	\$29,400	\$31,608	\$2,208	7.51%
280000 - RETIREE SICK LEAVE PAY	\$0	\$7,350	\$0	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$0	\$35,850	\$2,475	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$331,209	\$7,557	\$70,856	\$85,210	\$110,710	\$25,500	29.93%
300100 - PROFESSIONAL IMPROVEMENT	\$5,116	\$299	\$1,320	\$21,300	\$31,300	\$10,000	46.95%
550000 - TRAVEL	\$11,771	\$4,409	\$5,861	\$18,500	\$18,500	\$0	0.00%
580100 - DUES/LICENSES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$31,747	\$24,399	\$32,227	\$59,650	\$94,650	\$35,000	58.68%
606000 - FOOD	\$235	\$0	\$497	\$500	\$500	\$0	0.00%
Subtotal	\$3,043,509	\$2,891,912	\$3,070,829	\$4,036,570	\$4,014,030	(\$22,540)	-0.56%
1230 HOMEBOUND INSTRUCTION							
112100 - COMP OF TEACHERS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
132100 - COMP OF HOMEBOUND TCHRS	\$277,896	\$75,772	\$282,114	\$200,000	\$200,000	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$3,600	\$3,000	\$0	\$2,000	\$2,000	100.00%
210000 - FICA	\$21,158	\$6,072	\$21,777	\$0	\$153	\$153	100.00%
222000 - VRS (HYBRID)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
230000 - HOSPITALIZATION	\$220	\$0	\$25	\$0	\$0	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
231000 - DENTAL INSURANCE	\$9	\$0	\$1	\$0	\$0	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
251000 - DISABILITY INS (HYBRID)	\$2	\$0	\$0	\$0	\$0	\$0	0.00%
275000 - RETIREE HEALTH CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
550000 - TRAVEL	\$975	\$23	\$186	\$1,500	\$1,500	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$485	\$0	\$117	\$585	\$585	\$0	0.00%
Subtotal	\$300,745	\$85,467	\$307,221	\$202,085	\$204,238	\$2,153	1.07%
1310 IMPROVEMT OF INSTRUCTION							
111000 - COMP OF DIRECTORS	\$854,614	\$865,150	\$864,024	\$952,125	\$1,006,591	\$54,466	5.72%
111300 - COMP OF ASST SUPTS	\$165,210	\$164,940	\$101,521	\$182,180	\$164,076	(\$18,104)	-9.94%
111500 - TRAVEL/CAR ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
111700 - SPECIALISTS	\$62,484	\$62,484	\$69,617	\$77,888	\$195,240	\$117,352	150.67%
112100 - COMP OF TEACHERS	\$568,880	\$856,663	\$1,068,398	\$1,737,169	\$1,732,625	(\$4,544)	-0.26%
112300 - COMP OF COORDINATOR	\$324,482	\$279,143	\$295,225	\$325,698	\$345,011	\$19,313	5.93%
112400 - COMP OF INST SUPERVISORS	\$95,225	\$123,258	\$133,260	\$139,923	\$124,657	(\$15,266)	-10.91%
114100 - COMP OF TEACHER ASS'TS	\$0	\$0	\$0	\$0	\$571,753	\$571,753	100.00%
115000 - COMP OF CLERICAL STAFF	\$626,601	\$601,619	\$706,341	\$741,087	\$798,413	\$57,326	7.74%
152000 - COMP OF SUB TEACHERS	\$303	\$0	\$0	\$0	\$0	\$0	0.00%
160000 - COMP - SUPPLEMENTS	\$2,000	\$0	\$0	\$8,650	\$8,650	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$203,007	\$259,051	\$224,985	\$360,030	\$360,030	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$37,800	\$33,500	\$0	\$35,250	\$35,250	100.00%
210000 - FICA	\$208,511	\$234,846	\$256,474	\$295,686	\$356,006	\$60,320	20.40%
221000 - VRS (PLAN 1 & 2)	\$404,626	\$469,922	\$503,891	\$556,204	\$585,173	\$28,969	5.21%
222000 - VRS (HYBRID)	\$0	\$5,483	\$8,937	\$113,316	\$222,702	\$109,386	96.53%
230000 - HOSPITALIZATION	\$283,704	\$362,742	\$516,874	\$520,387	\$595,051	\$74,664	14.35%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
230100 - RETIREE HEALTH INSURANCE	\$355,368	\$6,541,191	\$3,113,604	\$423,100	\$423,100	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$918,025	\$408,990	\$0	\$0	\$0	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$6,813	\$5,414	\$13,478	\$13,960	\$13,960	\$0	0.00%
231000 - DENTAL INSURANCE	\$14,310	\$16,254	\$20,842	\$25,388	\$29,017	\$3,629	14.29%
231100 - RETIREE DENTAL INSURANCE	\$14,157	\$11,578	\$8,777	\$15,173	\$15,173	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$33,804	\$38,328	\$41,320	\$46,697	\$63,711	\$17,014	36.43%
250000 - DISABILITY INS (PLAN 1&2)	\$6,891	\$7,542	\$8,150	\$8,092	\$8,337	\$245	3.03%
251000 - DISABILITY INS (HYBRID)	\$0	\$96	\$155	\$1,630	\$3,204	\$1,574	96.56%
275000 - RETIREE HEALTH CREDIT	\$30,966	\$34,609	\$37,336	\$48,770	\$58,854	\$10,084	20.68%
280000 - RETIREE SICK LEAVE PAY	\$548	\$0	\$386	\$0	\$34,000	\$34,000	100.00%
281000 - ANNUAL LEAVE PAYOFF	\$19,411	\$18,144	\$28,036	\$78,600	\$78,600	\$0	0.00%
300000 - PURCHASED SERVICES	\$1,119,274	\$1,288,376	\$3,300,644	\$3,289,710	\$2,675,669	(\$614,041)	-18.67%
300100 - PROFESSIONAL IMPROVEMENT	\$270,818	\$176,211	\$390,420	\$615,593	\$681,315	\$65,721	10.68%
300200 - PRINTING/BINDING	\$2,707	\$835	\$242	\$3,675	\$3,675	\$0	0.00%
301500 - FEES & RELATED SERVICES	\$0	\$27,300	\$27,000	\$27,355	\$27,355	\$0	0.00%
310200 - TUITION ASSISTANCE	\$37,080	\$0	\$107,134	\$79,344	\$79,344	\$0	0.00%
313000 - PROFESSIONAL SERVICES	\$23,187	\$61,806	\$109,925	\$292,471	\$278,283	(\$14,188)	-4.85%
318000 - LEGAL FEES	\$96,207	\$110,195	\$70,372	\$120,000	\$120,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$11,056	\$11,056	\$11,056	\$12,045	\$12,045	\$0	0.00%
360000 - ADVERTISING	\$0	\$500	\$500	\$300	\$300	\$0	0.00%
384000 - REGIONAL TUITION	\$1,613,605	\$0	\$0	\$0	\$0	\$0	0.00%
520300 - TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
530200 - UNEMPLOYMENT COMP INS	\$14,303	\$26,829	\$12,035	\$20,000	\$20,000	\$0	0.00%
540100 - LEASE/RENTALS	\$7,147	\$6,406	\$7,722	\$8,915	\$8,915	\$0	0.00%
550000 - TRAVEL	\$4,873	\$520	\$684	\$10,700	\$10,700	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
580100 - DUES/LICENSES	\$536	\$536	\$536	\$760	\$760	\$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	\$12,080	\$10,576	\$11,839	\$12,674	\$12,674	\$0	0.00%
581100 - MEMBERSHIPS (DIVISION)	\$23,135	\$24,304	\$25,157	\$34,500	\$34,500	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$72,072	\$200,291	\$162,729	\$172,433	\$152,433	(\$20,000)	-11.60%
600100 - OFFICE SUPPLIES	\$8,605	\$7,700	\$16,743	\$17,000	\$17,000	\$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	\$76,998	\$79,093	\$78,024	\$79,024	\$79,024	\$0	0.00%
604200 - PARENT EDUCATION SUPPLIES	\$695	\$2,772	\$2,514	\$2,853	\$2,853	\$0	0.00%
604500 - BAND SUPPLIES	\$0	\$0	\$0	\$25,000	\$25,000	\$0	0.00%
606000 - FOOD	\$3,428	\$208	\$6,432	\$5,600	\$5,600	\$0	0.00%
609300 - INSTRUCT PROGRAM SUPPLIES	\$7,569	\$4,536	\$5,150	\$14,900	\$14,900	\$0	0.00%
610100 - TESTING SUPPLIES	\$18,906	\$510	\$22,555	\$10,000	\$10,000	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$0	\$0	\$0	\$11,000	\$11,000	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$0	\$0	\$0	\$5,000	\$5,000	\$0	0.00%
Subtotal	\$8,683,035	\$13,567,321	\$12,519,661	\$12,474,382	\$12,117,528	(\$356,853)	-2.86%
1311 GUIDANCE SERVICES SBO							
152000 - COMP OF SUB TEACHERS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$1,501	\$189	\$2,540	\$1,800	\$1,800	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$12,226	\$12,600	\$5,668	\$18,000	\$18,000	\$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	\$109	\$169	\$373	\$900	\$900	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$0	\$98,975	\$4,275	\$3,600	\$3,600	\$0	0.00%
609500 - GUIDANCE SUPPLIES	\$1,789	\$2,884	\$16,972	\$9,000	\$9,000	\$0	0.00%
Subtotal	\$15,624	\$114,818	\$29,859	\$33,300	\$33,300	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
1312 TESTING SERVICES							
161000 - SUPPLEMENTAL PAY	\$0	\$0	\$98	\$0	\$0	\$0	0.00%
210000 - FICA	\$0	\$0	\$7	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$1,189	\$9,581	\$26,919	\$46,110	\$46,110	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$600	\$0	\$121	\$1,117	\$1,117	\$0	0.00%
314000 - AP/IB TESTING REIMBURSEMENT	(\$2,385)	\$0	\$0	\$0	\$0	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$1,526	\$0	\$0	\$0	\$0	\$0	0.00%
601600 - TESTING MATERIALS	\$42,995	\$36,442	\$66,132	\$75,000	\$75,000	\$0	0.00%
606000 - FOOD	\$171	\$0	\$204	\$100	\$100	\$0	0.00%
610100 - TESTING SUPPLIES	\$1,630	\$1,294	\$2,655	\$1,309	\$1,309	\$0	0.00%
Subtotal	\$45,726	\$47,318	\$96,136	\$123,636	\$123,636	\$0	0.00%
1320 MEDIA SERVICES							
112100 - COMP OF TEACHERS	\$2,195,426	\$2,151,926	\$2,211,790	\$2,440,460	\$2,449,743	\$9,283	0.38%
114100 - COMP OF TEACHER ASS'TS	\$462,674	\$461,686	\$451,537	\$484,513	\$482,018	(\$2,495)	-0.51%
115000 - COMP OF CLERICAL STAFF	\$385,313	\$375,612	\$382,269	\$417,294	\$427,658	\$10,364	2.48%
152000 - COMP OF SUB TEACHERS	\$29,931	\$6,747	\$10,362	\$0	\$0	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$49,500	\$52,000	\$0	\$26,750	\$26,750	100.00%
210000 - FICA	\$218,908	\$216,945	\$221,904	\$238,978	\$241,150	\$2,172	0.91%
221000 - VRS (PLAN 1 & 2)	\$443,565	\$446,375	\$408,817	\$451,499	\$407,448	(\$44,051)	-9.76%
222000 - VRS (HYBRID)	\$34,650	\$50,206	\$98,245	\$104,030	\$150,934	\$46,904	45.09%
230000 - HOSPITALIZATION	\$502,675	\$558,256	\$638,258	\$532,124	\$600,370	\$68,246	12.83%
230500 - HSA CONTRIBUTION EXPENSE	\$2,882	\$2,401	\$5,079	\$5,281	\$5,281	\$0	0.00%
231000 - DENTAL INSURANCE	\$26,853	\$26,524	\$27,384	\$27,109	\$31,420	\$4,311	15.90%
240000 - GROUP LIFE INSURANCE	\$40,101	\$40,042	\$40,883	\$44,818	\$46,564	\$1,746	3.90%
250000 - DISABILITY INS (PLAN 1&2)	\$7,826	\$7,512	\$6,770	\$6,489	\$5,853	(\$636)	-9.80%
251000 - DISABILITY INS (HYBRID)	\$669	\$906	\$1,546	\$1,285	\$1,892	\$607	47.24%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
275000 - RETIREE HEALTH CREDIT	\$36,598	\$36,157	\$36,916	\$40,472	\$40,678	\$206	0.51%
280000 - RETIREE SICK LEAVE PAY	\$3,945	\$14,633	\$13,849	\$0	\$0	\$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	\$185,191	\$231,073	\$159,874	\$134,805	\$134,805	\$0	0.00%
Subtotal	\$4,580,381	\$4,710,013	\$4,818,815	\$4,929,157	\$5,052,564	\$123,407	2.50%
1400 INSTRUC SUPPORT-SCH ADMIN							
129100 - OVERTIME-FLSA	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
152000 - COMP OF SUB TEACHERS	\$3,828	\$0	\$0	\$0	\$0	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$33,788	\$58,095	\$33,808	\$40,000	\$40,000	\$0	0.00%
210000 - FICA	\$2,866	\$4,430	\$2,578	\$0	\$0	\$0	0.00%
230000 - HOSPITALIZATION	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$51,706	\$14,029	\$1,313	\$25,000	\$25,000	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$21,738	\$1,434	\$2,277	\$10,000	\$10,000	\$0	0.00%
300200 - PRINTING/BINDING	\$3,316	\$1,712	\$2,472	\$3,500	\$3,500	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$16,373	\$19,278	\$118,442	\$13,000	\$13,000	\$0	0.00%
Subtotal	\$133,641	\$98,978	\$161,029	\$91,500	\$91,500	\$0	0.00%
1410 OFFICE OF THE PRINCIPAL							
111000 - COMP OF DIRECTORS	\$98,721	\$98,721	\$104,151	\$112,234	\$119,349	\$7,115	6.34%
112300 - COMP OF COORDINATOR	\$101,212	\$101,212	\$106,273	\$111,587	\$117,166	\$5,579	5.00%
112600 - COMP OF PRINCIPALS	\$3,649,496	\$3,668,225	\$3,748,772	\$4,139,309	\$4,214,096	\$74,787	1.81%
112700 - COMP OF ASS'T PRINCIPALS	\$3,521,411	\$3,549,519	\$3,685,684	\$3,893,872	\$4,200,850	\$306,978	7.88%
114100 - COMP OF TEACHER ASS'TS	\$271,096	\$265,483	\$290,367	\$766,282	\$673,409	(\$92,873)	-12.12%
115000 - COMP OF CLERICAL STAFF	\$3,040,515	\$3,007,822	\$3,171,558	\$3,374,293	\$3,380,213	\$5,920	0.18%
115100 - HOURLY PARA	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
129100 - OVERTIME-FLSA	\$16,757	\$7,912	\$33,105	\$63,000	\$63,000	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
152000 - COMP OF SUB TEACHERS	\$240	\$0	\$0	\$0	\$0	\$0	0.00%
154000 - CLERICAL - SUBS/OVERTIME	\$1,037	\$0	\$0	\$0	\$0	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$16,588	\$17,299	\$25,333	\$0	\$0	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$128,700	\$79,000	\$0	\$70,750	\$70,750	100.00%
210000 - FICA	\$772,214	\$784,765	\$818,622	\$898,310	\$928,632	\$30,322	3.38%
221000 - VRS (PLAN 1 & 2)	\$1,483,261	\$1,549,278	\$1,543,805	\$1,615,211	\$1,586,065	(\$29,146)	-1.80%
222000 - VRS (HYBRID)	\$184,605	\$213,557	\$287,347	\$427,346	\$525,653	\$98,307	23.00%
230000 - HOSPITALIZATION	\$1,457,154	\$1,586,778	\$1,673,895	\$1,444,722	\$1,537,014	\$92,292	6.39%
230100 - RETIREE HEALTH INSURANCE	\$186,807	\$142,328	\$141,097	\$221,400	\$221,400	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$13,814	\$8,178	\$10,721	\$11,503	\$16,784	\$5,281	45.91%
231000 - DENTAL INSURANCE	\$75,689	\$77,122	\$74,912	\$81,093	\$78,955	(\$2,138)	-2.64%
231100 - RETIREE DENTAL INSURANCE	\$7,962	\$6,762	\$6,397	\$7,937	\$7,937	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$139,348	\$142,130	\$147,639	\$155,186	\$173,760	\$18,574	11.97%
250000 - DISABILITY INS (PLAN 1&2)	\$24,900	\$24,767	\$24,505	\$23,197	\$22,765	(\$432)	-1.86%
251000 - DISABILITY INS (HYBRID)	\$3,393	\$3,706	\$4,888	\$6,142	\$7,388	\$1,246	20.29%
275000 - RETIREE HEALTH CREDIT	\$127,639	\$128,341	\$133,315	\$148,785	\$153,808	\$5,023	3.38%
280000 - RETIREE SICK LEAVE PAY	\$5,246	\$5,929	\$18,738	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$114,186	\$180,704	\$186,015	\$180,000	\$180,000	\$0	0.00%
300000 - PURCHASED SERVICES	\$14,583	\$122,745	\$22,552	\$36,569	\$71,569	\$35,000	95.71%
300100 - PROFESSIONAL IMPROVEMENT	\$4,174	\$285	\$2,691	\$6,803	\$6,803	\$0	0.00%
300600 - WORKER'S COMPENSATION	\$36,611	\$38,968	\$33,970	\$40,272	\$40,272	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$27,342	\$24,812	\$22,188	\$33,727	\$33,727	\$0	0.00%
520100 - POSTAGE	\$20,715	\$29,346	\$19,528	\$25,809	\$25,809	\$0	0.00%
520300 - TELEPHONE	\$27,299	\$28,971	\$29,411	\$43,864	\$43,864	\$0	0.00%
520400 - DATA COMMUNICATION LINES	\$162	\$231	\$0	\$240	\$240	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
540100 - LEASE/RENTALS	\$298,181	\$238,210	\$289,506	\$327,480	\$327,480	\$0	0.00%
550000 - TRAVEL	\$7,892	\$3,355	\$7,969	\$11,844	\$11,844	\$0	0.00%
580100 - DUES/LICENSES	\$986	\$641	\$1,362	\$1,053	\$1,053	\$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	\$1,030	\$1,090	\$1,010	\$1,010	\$1,010	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$1,029	\$3,144	\$2,478	\$4,642	\$4,642	\$0	0.00%
600100 - OFFICE SUPPLIES	\$85,588	\$74,788	\$82,421	\$63,716	\$63,716	\$0	0.00%
604100 - SCHOOL SUPPORT SUPPLIES	\$36,194	\$93,414	\$62,594	\$46,295	\$46,295	\$0	0.00%
606000 - FOOD	\$10,001	\$20,356	\$25,092	\$19,827	\$19,827	\$0	0.00%
615000 - REIMBURSEMENT-FACILITY USE		\$0	\$13,255	\$60,000	\$60,000	\$0	0.00%
Subtotal	\$15,910,420	\$16,439,439	\$17,001,821	\$18,643,681	\$19,037,145	\$393,464	2.11%
2110 BOARD SERVICES							
111100 - COMP OF BOARD MEMBERS	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000	\$0	0.00%
115000 - COMP OF CLERICAL STAFF	\$57,241	\$59,697	\$65,288	\$64,808	\$0	(\$64,808)	-100.00%
160000 - COMP - SUPPLEMENTS	\$809	\$152	\$757	\$0	\$0	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$900	\$1,000	\$0	\$500	\$500	100.00%
210000 - FICA	\$9,867	\$10,032	\$10,495	\$10,270	\$5,719	(\$4,551)	-44.31%
221000 - VRS (PLAN 1 & 2)	\$8,735	\$9,258	\$10,258	\$10,772	\$0	(\$10,772)	-100.00%
230000 - HOSPITALIZATION	\$42,565	\$53,600	\$58,383	\$48,131	\$45,272	(\$2,859)	-5.94%
231000 - DENTAL INSURANCE	\$1,190	\$1,190	\$1,165	\$1,192	\$930	(\$262)	-21.98%
240000 - GROUP LIFE INSURANCE	\$730	\$747	\$827	\$869	\$0	(\$869)	-100.00%
250000 - DISABILITY INS (PLAN 1&2)	\$152	\$153	\$168	\$155	\$0	(\$155)	-100.00%
275000 - RETIREE HEALTH CREDIT	\$669	\$674	\$747	\$785	\$0	(\$785)	-100.00%
300000 - PURCHASED SERVICES	\$15,511	\$18,405	\$32,733	\$15,660	\$15,660	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$6,285	\$3,165	\$5,648	\$9,000	\$9,000	\$0	0.00%
550000 - TRAVEL	\$109	\$54	\$46	\$200	\$200	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
580100 - DUES/LICENSES	\$12,693	\$12,693	\$12,693	\$12,700	\$12,700	\$0	0.00%
601900 - OTHER EXPENSES FOR BOARD	\$0	\$0	\$304	\$1,500	\$1,500	\$0	0.00%
Subtotal	\$240,555	\$254,721	\$284,511	\$260,042	\$175,481	(\$84,561)	-32.52%
2120 EXECUTIVE ADMIN SERVICES							
111000 - COMP OF DIRECTORS	\$146,712	\$146,712	\$144,543	\$153,376	\$327,881	\$174,505	113.78%
111200 - COMP OF SUPERINTENDENT	\$205,000	\$213,686	\$444,975	\$215,000	\$245,000	\$30,000	13.95%
111500 - TRAVEL/CAR ALLOWANCE	\$10,000	\$5,833	\$0	\$0	\$0	\$0	0.00%
115000 - COMP OF CLERICAL STAFF	\$150,161	\$150,161	\$170,236	\$170,749	\$247,334	\$76,585	44.85%
129100 - OVERTIME-FLSA	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
135000 - CLERICAL - PART-TIME	\$10,300	\$9,157	\$14,836	\$10,000	\$10,000	\$0	0.00%
154000 - CLERICAL - SUBS/OVERTIME	\$61,011	\$3,575	\$14,325	\$30,000	\$30,000	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$4,500	\$5,000	\$0	\$3,500	\$3,500	100.00%
210000 - FICA	\$39,666	\$36,041	\$50,653	\$36,207	\$53,857	\$17,650	48.75%
221000 - VRS (PLAN 1 & 2)	\$84,815	\$89,900	\$91,957	\$94,432	\$136,324	\$41,892	44.36%
230000 - HOSPITALIZATION	\$47,237	\$46,373	\$64,797	\$41,576	\$46,826	\$5,250	12.63%
230100 - RETIREE HEALTH INSURANCE	\$33,429	\$20,184	\$17,078	\$42,000	\$42,000	\$0	0.00%
231000 - DENTAL INSURANCE	\$2,158	\$1,931	\$2,469	\$1,697	\$2,387	\$690	40.66%
231100 - RETIREE DENTAL INSURANCE	\$1,140	\$893	\$744	\$1,191	\$1,191	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$7,086	\$7,248	\$7,414	\$7,225	\$10,992	\$3,767	52.14%
250000 - DISABILITY INS (PLAN 1&2)	\$1,369	\$1,386	\$1,416	\$1,286	\$1,956	\$670	52.10%
270500 - SUPERINTENDENT'S ANNUITY	\$20,000	\$20,000	\$30,000	\$20,000	\$0	(\$20,000)	-100.00%
275000 - RETIREE HEALTH CREDIT	\$6,491	\$6,545	\$6,695	\$6,877	\$9,927	\$3,050	44.35%
280000 - RETIREE SICK LEAVE PAY	\$24,404	\$25,911	\$0	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$4,158	\$38,965	\$167,711	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$37,290	\$0	\$37,797	\$5,050	\$5,050	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
300100 - PROFESSIONAL IMPROVEMENT	\$4,400	\$895	\$3,141	\$5,000	\$5,000	\$0	0.00%
300200 - PRINTING/BINDING	\$340	\$0	\$314	\$550	\$550	\$0	0.00%
300600 - WORKER'S COMPENSATION	\$11,268	\$10,723	\$9,348	\$11,082	\$11,082	\$0	0.00%
318000 - LEGAL FEES	\$169,554	\$159,920	\$164,892	\$120,000	\$120,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$0	\$0	\$0	\$7,878	\$7,878	\$0	0.00%
332100 - LEASE/RENTAL CONTRACTS	\$0	\$0	\$0	\$3,599	\$3,599	\$0	0.00%
360000 - ADVERTISING	\$1,945	\$1,380	\$270	\$3,500	\$3,500	\$0	0.00%
520100 - POSTAGE	\$21,570	\$16,264	\$24,116	\$25,000	\$25,000	\$0	0.00%
520200 - UPS SERVICE	\$849	\$598	\$2,081	\$1,769	\$1,769	\$0	0.00%
520300 - TELEPHONE	\$4,265	\$2,482	\$2,511	\$10,000	\$10,000	\$0	0.00%
530200 - UNEMPLOYMENT COMP INS	\$0	\$0	\$0	\$1,512	\$1,512	\$0	0.00%
540100 - LEASE/RENTALS	\$22,331	\$22,308	\$22,116	\$23,789	\$23,789	\$0	0.00%
550000 - TRAVEL	\$0	\$0	\$0	\$500	\$500	\$0	0.00%
580100 - DUES/LICENSES	\$6,456	\$6,000	\$6,000	\$7,639	\$7,639	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$551	\$1,419	\$4,675	\$2,900	\$2,900	\$0	0.00%
600100 - OFFICE SUPPLIES	\$3,942	\$4,339	\$3,111	\$5,032	\$5,032	\$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	\$442	\$0	\$0	\$575	\$575	\$0	0.00%
606000 - FOOD	\$631	\$0	\$0	\$0	\$8,400	\$8,400	100.00%
810000 - REPLACEMENT EQUIPMENT	\$378	\$0	\$3,887	\$1,000	\$1,000	\$0	0.00%
999700 - OFFSET UNAWARDED FED FUND				\$0	\$100,000	\$100,000	100.00%
Subtotal	\$1,147,830	\$1,069,736	\$1,534,618	\$1,067,991	\$1,513,950	\$445,959	41.76%
2130 PUBLIC INFORMATION							
111000 - COMP OF DIRECTORS	\$110,830	\$110,830	\$126,234	\$133,487	\$142,131	\$8,644	6.48%
112300 - COMP OF COORDINATOR	\$99,271	\$99,271	\$60,918	\$79,774	\$83,763	\$3,989	5.00%
114000 - COMP-TECHNICAL PERSONNEL	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
115000 - COMP OF CLERICAL STAFF	\$93,148	\$97,611	\$106,983	\$114,648	\$120,380	\$5,732	5.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
135000 - CLERICAL - PART-TIME	\$688	\$2,735	\$2,323	\$8,000	\$8,000	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$9,368	\$0	\$0	\$38,000	\$38,000	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$3,600	\$3,000	\$0	\$1,500	\$1,500	100.00%
210000 - FICA	\$23,274	\$23,169	\$22,240	\$24,355	\$25,860	\$1,505	6.18%
221000 - VRS (PLAN 1 & 2)	\$34,639	\$36,715	\$24,576	\$24,177	\$2,090	(\$22,087)	-91.36%
222000 - VRS (HYBRID)	\$8,272	\$10,875	\$20,648	\$26,262	\$51,017	\$24,755	94.26%
230000 - HOSPITALIZATION	\$23,779	\$32,823	\$37,429	\$32,536	\$41,969	\$9,433	28.99%
231000 - DENTAL INSURANCE	\$2,158	\$2,283	\$2,122	\$2,175	\$1,643	(\$532)	-24.46%
240000 - GROUP LIFE INSURANCE	\$3,875	\$4,133	\$3,958	\$4,395	\$4,643	\$248	5.64%
250000 - DISABILITY INS (PLAN 1&2)	\$566	\$574	\$383	\$347	\$30	(\$317)	-91.35%
251000 - DISABILITY INS (HYBRID)	\$214	\$250	\$406	\$435	\$797	\$362	83.22%
275000 - RETIREE HEALTH CREDIT	\$3,106	\$3,462	\$3,289	\$3,671	\$3,939	\$268	7.30%
300000 - PURCHASED SERVICES	\$35,739	\$40,258	\$56,342	\$42,993	\$42,993	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$3,317	\$1,698	\$4,949	\$6,000	\$6,000	\$0	0.00%
300200 - PRINTING/BINDING	\$3,580	\$1,762	\$1,276	\$3,500	\$3,500	\$0	0.00%
330800 - VEHICLE REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
331000 - REPAIRS TO EQUIPMENT	\$999	\$287	\$1,474	\$3,500	\$3,500	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
360000 - ADVERTISING	\$30	\$0	\$28	\$1,229	\$1,229	\$0	0.00%
540100 - LEASE/RENTALS	\$130,426	\$111,743	\$113,493	\$115,000	\$115,000	\$0	0.00%
550000 - TRAVEL	\$0	\$0	\$0	\$415	\$415	\$0	0.00%
580100 - DUES/LICENSES	\$9,730	\$1,155	\$425	\$1,300	\$1,300	\$0	0.00%
580600 - SUBSCRIPTIONS/JOURNALS	\$2,779	\$393	\$266	\$750	\$750	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$48,486	\$29,497	\$29,927	\$30,000	\$30,000	\$0	0.00%
600100 - OFFICE SUPPLIES	\$1,220	\$6,062	\$5,184	\$4,000	\$4,000	\$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	\$0	\$0	\$0	\$100	\$100	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
603500 - COMPUTER SOFTWARE	\$166	\$11,028	\$11,502	\$8,780	\$8,780	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$13,032	\$10,778	\$11,425	\$10,000	\$10,000	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$0	\$17,845	\$0	\$28,000	\$28,000	\$0	0.00%
Subtotal	\$664,266	\$661,636	\$650,800	\$747,829	\$781,329	\$33,500	4.48%
2140 HUMAN RESOURCES							
111000 - COMP OF DIRECTORS	\$464,415	\$464,415	\$315,278	\$347,355	\$283,637	(\$63,718)	-18.34%
111300 - COMP OF ASST SUPTS	\$0	\$0	\$151,015	\$175,143	\$147,674	(\$27,469)	-15.68%
111600 - RECERTIFICATION SPCLST	\$108,826	\$85,655	\$61,451	\$93,932	\$95,348	\$1,416	1.51%
111700 - SPECIALISTS	\$83,052	\$76,216	\$87,620	\$96,045	\$80,281	(\$15,764)	-16.41%
113000 - COMP-PROF SUPV PERSONNEL				\$0	\$96,204	\$96,204	100.00%
113500 - SUPERVISOR	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
115000 - COMP OF CLERICAL STAFF	\$299,423	\$277,735	\$301,740	\$319,507	\$335,483	\$15,976	5.00%
129100 - OVERTIME-FLSA	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
135000 - CLERICAL - PART-TIME	\$29,046	\$19,988	\$19,523	\$23,000	\$23,000	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$1,077	\$1,002	\$1,002	\$0	\$0	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$10,800	\$7,000	\$0	\$5,000	\$5,000	100.00%
210000 - FICA	\$72,644	\$68,904	\$69,372	\$74,627	\$66,335	(\$8,293)	-11.11%
221000 - VRS (PLAN 1 & 2)	\$128,419	\$114,419	\$113,371	\$115,997	\$93,602	(\$22,395)	-19.31%
222000 - VRS (HYBRID)	\$20,534	\$35,440	\$38,582	\$63,933	\$54,483	(\$9,450)	-14.78%
230000 - HOSPITALIZATION	\$86,273	\$94,750	\$87,967	\$73,227	\$66,125	(\$7,102)	-9.70%
230100 - RETIREE HEALTH INSURANCE	\$7,598	\$7,760	\$7,760	\$9,600	\$9,600	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$37,891	\$15,552	\$0	\$0	\$0	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$5,555	\$4,306	\$7,324	\$8,253	\$2,882	(\$5,371)	-65.08%
231000 - DENTAL INSURANCE	\$7,196	\$5,560	\$5,357	\$5,614	\$4,960	(\$654)	-11.65%
231100 - RETIREE DENTAL INSURANCE	\$372	\$893	\$893	\$298	\$298	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$12,444	\$12,083	\$12,251	\$12,574	\$13,233	\$659	5.24%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
250000 - DISABILITY INS (PLAN 1&2)	\$2,099	\$1,780	\$1,766	\$1,663	\$1,694	\$31	1.86%
251000 - DISABILITY INS (HYBRID)	\$375	\$609	\$639	\$919	\$591	(\$328)	-35.69%
275000 - RETIREE HEALTH CREDIT	\$11,399	\$10,910	\$11,063	\$13,106	\$10,786	(\$2,320)	-17.70%
280000 - RETIREE SICK LEAVE PAY	\$578	\$0	\$0	\$0	\$34,000	\$34,000	100.00%
281000 - ANNUAL LEAVE PAYOFF	\$44,618	\$16,341	\$51,718	\$89,000	\$89,000	\$0	0.00%
300000 - PURCHASED SERVICES	\$40,680	\$39,765	\$70,830	\$189,447	\$189,447	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$2,807	\$1,806	\$6,579	\$4,200	\$4,200	\$0	0.00%
300700 - RECRUITING EXPENSES	\$8,934	\$2,446	\$18,690	\$17,000	\$17,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$44,033	\$47,034	\$6,227	\$45,000	\$45,000	\$0	0.00%
360000 - ADVERTISING	\$0	\$223	\$17,578	\$500	\$500	\$0	0.00%
530200 - UNEMPLOYMENT COMP INS	\$0	\$0	\$0	\$2,000	\$2,000	\$0	0.00%
540100 - LEASE/RENTALS	\$3,158	\$2,452	\$2,523	\$4,080	\$4,080	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$21,802	\$12,726	\$11,433	\$11,500	\$11,500	\$0	0.00%
606000 - FOOD	\$900	\$140	\$865	\$1,000	\$1,000	\$0	0.00%
609200 - EMPLOYEE RECOGNITION PROG	\$2,906	\$14,233	\$22,203	\$9,500	\$9,500	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$1,358	\$365	\$0	\$3,500	\$3,500	\$0	0.00%
Subtotal	\$1,550,895	\$1,451,615	\$1,511,179	\$1,811,520	\$1,801,943	(\$9,578)	-0.53%
2150 CONSTRUCTION MANAGEMENT							
111000 - COMP OF DIRECTORS	\$72,060	\$72,060	\$75,663	\$79,446	\$0	(\$79,446)	-100.00%
210000 - FICA	\$5,190	\$5,250	\$5,577	\$5,525	\$0	(\$5,525)	-100.00%
221000 - VRS (PLAN 1 & 2)	\$11,299	\$11,976	\$12,575	\$13,204	\$0	(\$13,204)	-100.00%
230000 - HOSPITALIZATION	\$8,507	\$8,507	\$8,507	\$8,507	\$0	(\$8,507)	-100.00%
231000 - DENTAL INSURANCE	\$446	\$446	\$446	\$447	\$0	(\$447)	-100.00%
240000 - GROUP LIFE INSURANCE	\$944	\$966	\$1,014	\$1,065	\$0	(\$1,065)	-100.00%
250000 - DISABILITY INS (PLAN 1&2)	\$179	\$182	\$191	\$190	\$0	(\$190)	-100.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
275000 - RETIREE HEALTH CREDIT	\$865	\$872	\$916	\$962	\$0	(\$962)	-100.00%
281000 - ANNUAL LEAVE PAYOFF	\$4,003	\$2,669	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$103,493	\$102,927	\$104,888	\$109,346	\$0	(\$109,346)	-100.00%
2160 FISCAL SERVICES							
111000 - COMP OF DIRECTORS	\$113,333	\$120,898	\$132,518	\$133,135	\$165,176	\$32,041	24.07%
111300 - COMP OF ASST SUPTS	\$139,517	\$80,649	\$165,948	\$174,245	\$182,957	\$8,712	5.00%
111500 - TRAVEL/CAR ALLOWANCE	\$3,850	\$0	\$0	\$0	\$0	\$0	0.00%
113000 - COMP-PROF SUPV PERSONNEL	\$284,895	\$225,106	\$245,984	\$249,361	\$342,932	\$93,571	37.52%
113500 - SUPERVISOR	\$0	\$62,099	\$93,557	\$105,967	\$234,898	\$128,931	121.67%
115000 - COMP OF CLERICAL STAFF	\$444,377	\$451,705	\$523,279	\$598,149	\$973,913	\$375,764	62.82%
199800 - BONUS - ONE TIME	\$0	\$10,800	\$11,250	\$0	\$7,000	\$7,000	100.00%
210000 - FICA	\$69,319	\$67,772	\$82,932	\$88,334	\$135,518	\$47,184	53.41%
221000 - VRS (PLAN 1 & 2)	\$113,375	\$117,001	\$146,935	\$154,210	\$171,320	\$17,110	11.10%
222000 - VRS (HYBRID)	\$41,738	\$38,454	\$43,855	\$55,357	\$144,459	\$89,102	160.96%
230000 - HOSPITALIZATION	\$136,277	\$158,986	\$191,963	\$174,628	\$253,950	\$79,322	45.42%
230100 - RETIREE HEALTH INSURANCE	\$5,820	\$15,007	\$2,329	\$8,400	\$8,400	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$0	\$1,670	\$3,340	\$3,340	\$6,680	\$3,340	0.00%
231000 - DENTAL INSURANCE	\$7,285	\$7,226	\$8,154	\$8,638	\$11,780	\$3,142	36.37%
231100 - RETIREE DENTAL INSURANCE	\$223	\$645	\$99	\$100	\$100	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$12,959	\$12,534	\$15,383	\$16,152	\$24,669	\$8,517	52.73%
250000 - DISABILITY INS (PLAN 1&2)	\$1,899	\$1,887	\$2,352	\$2,214	\$2,460	\$246	11.11%
251000 - DISABILITY INS (HYBRID)	\$731	\$633	\$707	\$795	\$2,073	\$1,278	160.75%
275000 - RETIREE HEALTH CREDIT	\$11,871	\$11,318	\$13,890	\$15,266	\$23,001	\$7,735	50.67%
281000 - ANNUAL LEAVE PAYOFF	\$0	\$1,769	\$0	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$31,606	\$35,206	\$29,709	\$41,066	\$51,066	\$10,000	24.35%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
300100 - PROFESSIONAL IMPROVEMENT	\$3,879	\$8,744	\$12,496	\$6,000	\$6,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$14,370	\$8,822	\$9,131	\$16,370	\$16,370	\$0	0.00%
550000 - TRAVEL	\$161	\$33	\$0	\$300	\$300	\$0	0.00%
580100 - DUES/LICENSES	\$910	\$1,085	\$2,118	\$2,000	\$2,000	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$5,788	\$27,542	\$12,360	\$5,320	\$5,320	\$0	0.00%
606000 - FOOD	\$0	\$0	\$307	\$350	\$350	\$0	0.00%
Subtotal	\$1,444,183	\$1,467,589	\$1,752,890	\$1,929,697	\$2,772,692	\$842,995	43.69%
2170 PURCHASING							
112300 - COMP OF COORDINATOR	\$90,048	\$90,048	\$95,001	\$99,751	\$104,739	\$4,988	5.00%
115000 - COMP OF CLERICAL STAFF	\$55,629	\$55,413	\$58,461	\$61,384	\$64,453	\$3,069	5.00%
199800 - BONUS - ONE TIME	\$0	\$1,800	\$2,000	\$0	\$1,000	\$1,000	100.00%
210000 - FICA	\$10,278	\$10,541	\$11,006	\$11,374	\$11,772	\$398	3.49%
221000 - VRS (PLAN 1 & 2)	\$22,808	\$24,176	\$25,505	\$26,782	\$28,121	\$1,339	5.00%
230000 - HOSPITALIZATION	\$31,212	\$32,413	\$33,824	\$29,464	\$35,440	\$5,976	20.28%
231000 - DENTAL INSURANCE	\$1,604	\$1,538	\$1,488	\$1,489	\$1,860	\$371	24.92%
240000 - GROUP LIFE INSURANCE	\$1,905	\$1,949	\$2,056	\$2,160	\$2,268	\$108	5.00%
250000 - DISABILITY INS (PLAN 1&2)	\$383	\$388	\$407	\$385	\$404	\$19	4.94%
275000 - RETIREE HEALTH CREDIT	\$1,746	\$1,760	\$1,857	\$1,950	\$2,048	\$98	5.03%
300000 - PURCHASED SERVICES	\$2,590	\$2,315	\$3,323	\$1,932	\$1,932	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$1,500	\$1,113	\$3,017	\$1,680	\$1,680	\$0	0.00%
580100 - DUES/LICENSES	(\$214)	\$620	\$70	\$1,500	\$1,500	\$0	0.00%
Subtotal	\$219,490	\$2,641,277	\$950,971	\$1,739,851	\$257,217	(\$1,482,635)	-85.22%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
2220 HEALTH SERVICES							
111000 - COMP OF DIRECTORS	\$0	\$113,045	\$124,257	\$131,637	\$138,219	\$6,582	5.00%
113100 - COMP OF SCHOOL NURSES	\$1,440,104	\$1,473,326	\$1,603,137	\$2,049,769	\$2,118,763	\$68,994	3.37%
113500 - SUPERVISOR	\$100,567	\$0	\$0	\$0	\$50,000	\$50,000	100.00%
113900 - COMP OF THERAPISTS	\$752,931	\$830,206	\$829,681	\$972,828	\$1,173,953	\$201,125	20.67%
114800 - CLINICAL ASSISTANTS	\$127,613	\$130,081	\$93,101	\$130,813	\$154,674	\$23,861	18.24%
115000 - COMP OF CLERICAL STAFF	\$37,063	\$30,886	\$0	\$0	\$0	\$0	0.00%
133900 - THERAPISTS - PART-TIME	\$42,928	\$97,265	\$110,664	\$100,000	\$100,000	\$0	0.00%
152000 - COMP OF SUB TEACHERS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
152100 - COMP-NURSING SUBSTITUTE	\$66,659	\$43,473	\$46,400	\$75,000	\$75,000	\$0	0.00%
160000 - COMP - SUPPLEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$104,154	\$71,177	\$107,906	\$62,000	\$62,000	\$0	0.00%
162000 - NON-CONTRACTED COMP	\$838	\$0	\$0	\$10,000	\$10,000	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$46,800	\$48,000	\$0	\$26,500	\$26,500	100.00%
210000 - FICA	\$192,621	\$204,234	\$213,871	\$212,839	\$250,507	\$37,668	17.70%
221000 - VRS (PLAN 1 & 2)	\$166,617	\$177,580	\$172,141	\$182,168	\$208,784	\$26,616	14.61%
222000 - VRS (HYBRID)	\$204,443	\$231,344	\$255,669	\$340,288	\$360,573	\$20,285	5.96%
230000 - HOSPITALIZATION	\$450,984	\$518,055	\$543,754	\$500,228	\$492,722	(\$7,506)	-1.50%
230100 - RETIREE HEALTH INSURANCE	\$6,295	\$117	\$0	\$13,200	\$13,200	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$5,739	\$3,783	\$4,540	\$4,540	\$3,599	(\$941)	-20.73%
231000 - DENTAL INSURANCE	\$25,431	\$25,738	\$27,228	\$30,247	\$28,740	(\$1,507)	-4.98%
231100 - RETIREE DENTAL INSURANCE	\$0	\$0	\$0	\$2,462	\$2,462	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$31,000	\$32,970	\$34,547	\$40,989	\$46,629	\$5,640	13.76%
250000 - DISABILITY INS (PLAN 1&2)	\$3,152	\$3,152	\$2,945	\$2,757	\$2,999	\$242	8.78%
251000 - DISABILITY INS (HYBRID)	\$3,712	\$3,935	\$4,284	\$4,890	\$5,186	\$296	6.05%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
275000 - RETIREE HEALTH CREDIT	\$28,398	\$29,771	\$31,146	\$38,058	\$41,474	\$3,416	8.98%
300000 - PURCHASED SERVICES	\$569,335	\$434,615	\$1,365,693	\$1,146,933	\$1,369,756	\$222,823	19.43%
300100 - PROFESSIONAL IMPROVEMENT	\$3,312	\$1,330	\$629	\$4,000	\$4,000	\$0	0.00%
311000 - MEDICAL SERVICES	\$0	\$1,462	\$458	\$500	\$500	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$22,953	\$21,840	\$26,744	\$14,950	\$14,950	\$0	0.00%
540100 - LEASE/RENTALS	\$785	\$958	\$1,339	\$1,000	\$1,000	\$0	0.00%
550000 - TRAVEL	\$6,921	\$3,657	\$5,781	\$9,900	\$9,900	\$0	0.00%
580100 - DUES/LICENSES	\$0	\$2,744	\$2,140	\$3,100	\$3,100	\$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	\$7,055	\$4,790	\$4,982	\$5,225	\$5,225	\$0	0.00%
600100 - OFFICE SUPPLIES	\$3,329	\$3,957	\$2,516	\$4,000	\$4,000	\$0	0.00%
600400 - MEDICAL & DENTAL SUPPLIES	\$22,279	\$39,681	\$31,001	\$68,940	\$68,940	\$0	0.00%
603500 - COMPUTER SOFTWARE	\$0	\$0	\$0	\$1,000	\$1,000	\$0	0.00%
606000 - FOOD	\$340	\$512	\$399	\$1,000	\$1,000	\$0	0.00%
Subtotal	\$4,433,852	\$4,596,568	\$5,759,972	\$6,465,261	\$6,849,355	\$384,094	5.94%
2230 PSYCHOLOGICAL SERVICES							
113200 - COMP OF PSYCHOLOGISTS	\$888,729	\$669,511	\$894,316	\$1,165,662	\$1,388,137	\$222,475	19.09%
160000 - COMP - SUPPLEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$9,900	\$13,250	\$0	\$4,250	\$4,250	100.00%
210000 - FICA	\$65,333	\$57,392	\$73,625	\$86,157	\$103,780	\$17,623	20.45%
221000 - VRS (PLAN 1 & 2)	\$95,083	\$69,433	\$68,584	\$74,570	\$77,464	\$2,894	3.88%
222000 - VRS (HYBRID)	\$29,541	\$22,458	\$65,187	\$102,977	\$141,549	\$38,572	37.46%
230000 - HOSPITALIZATION	\$90,141	\$78,574	\$94,564	\$113,742	\$141,156	\$27,414	24.10%
231000 - DENTAL INSURANCE	\$5,904	\$4,497	\$4,713	\$5,861	\$6,720	\$859	14.66%
240000 - GROUP LIFE INSURANCE	\$10,412	\$7,409	\$10,786	\$14,323	\$19,918	\$5,595	39.06%
250000 - DISABILITY INS (PLAN 1&2)	\$1,833	\$1,449	\$1,343	\$1,303	\$1,280	(\$23)	-1.77%
251000 - DISABILITY INS (HYBRID)	\$513	\$363	\$1,079	\$1,479	\$2,034	\$555	37.53%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
271000 - ANNUITY FOR NON-VRS EMP.	\$1,450	\$1,500	\$1,500	\$1,800	\$600	(\$1,200)	-66.67%
275000 - RETIREE HEALTH CREDIT	\$9,538	\$6,690	\$9,739	\$12,933	\$15,951	\$3,018	23.34%
281000 - ANNUAL LEAVE PAYOFF	\$2,022	\$1,930	\$0	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$199,734	\$128,422	\$68,325	\$171,095	\$146,095	(\$25,000)	-14.61%
550000 - TRAVEL	\$3,032	\$880	\$3,780	\$4,000	\$4,000	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$20,568	\$38,996	\$19,562	\$94,500	\$19,500	(\$75,000)	-79.37%
650000 - DONATIONS-SPECIAL PROGRAM	\$0	\$0	\$0	\$550	\$550	\$0	0.00%
Subtotal	\$1,425,978	\$1,209,639	\$1,417,572	\$1,850,952	\$2,072,984	\$222,032	12.00%
3100 TRANSP - MGMT & DIRECTION							
111000 - COMP OF DIRECTORS	\$123,664	\$124,173	\$127,473	\$136,901	\$141,757	\$4,856	3.55%
112300 - COMP OF COORDINATOR	\$158,540	\$157,245	\$106,800	\$117,546	\$206,934	\$89,388	76.05%
113000 - COMP-PROF SUPV PERSONNEL	\$84,035	\$84,035	\$177,466	\$176,559	\$178,048	\$1,489	0.84%
113500 - SUPERVISOR	\$80,866	\$80,866	\$86,568	\$90,896	\$107,495	\$16,599	18.26%
114000 - COMP-TECHNICAL PERSONNEL	\$236,808	\$239,315	\$263,223	\$266,671	\$281,779	\$15,108	5.67%
115000 - COMP OF CLERICAL STAFF	\$235,535	\$236,658	\$219,554	\$259,810	\$286,152	\$26,342	10.14%
154000 - CLERICAL - SUBS/OVERTIME	\$95	\$0	\$10,916	\$2,000	\$2,000	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$14,400	\$14,750	\$0	\$9,000	\$9,000	100.00%
210000 - FICA	\$67,292	\$68,740	\$74,730	\$76,869	\$89,363	\$12,494	16.25%
221000 - VRS (PLAN 1 & 2)	\$135,265	\$143,374	\$145,522	\$154,184	\$166,034	\$11,850	7.69%
222000 - VRS (HYBRID)	\$7,157	\$7,586	\$12,552	\$17,007	\$30,566	\$13,559	79.73%
230000 - HOSPITALIZATION	\$141,166	\$155,005	\$156,358	\$127,970	\$140,596	\$12,626	9.87%
230100 - RETIREE HEALTH INSURANCE	\$138,237	\$87,160	\$75,053	\$180,000	\$180,000	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$118,751	\$48,758	\$0	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$6,546	\$6,521	\$5,407	\$5,513	\$5,890	\$377	6.84%
231100 - RETIREE DENTAL INSURANCE	\$4,314	\$3,597	\$3,027	\$4,463	\$4,463	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
240000 - GROUP LIFE INSURANCE	\$11,883	\$12,171	\$12,703	\$13,810	\$16,912	\$3,102	22.46%
250000 - DISABILITY INS (PLAN 1&2)	\$2,377	\$2,403	\$2,393	\$2,260	\$2,429	\$169	7.48%
251000 - DISABILITY INS (HYBRID)	\$130	\$129	\$204	\$245	\$440	\$195	79.59%
271000 - ANNUITY FOR NON-VRS EMP.	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
275000 - RETIREE HEALTH CREDIT	\$10,899	\$10,991	\$11,509	\$12,471	\$14,322	\$1,851	14.84%
280000 - RETIREE SICK LEAVE PAY	\$0	\$0	\$0	\$0	\$34,000	\$34,000	100.00%
281000 - ANNUAL LEAVE PAYOFF	\$4,033	\$5,131	\$4,323	\$41,400	\$41,400	\$0	0.00%
300000 - PURCHASED SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$7,576	\$1,280	\$0	\$6,021	\$6,021	\$0	0.00%
331000 - REPAIRS TO EQUIPMENT	\$0	\$0	\$0	\$300	\$300	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$216,800	\$236,303	\$238,514	\$237,000	\$261,200	\$24,200	10.21%
510100 - ELECTRICITY	\$22,543	\$21,409	\$20,937	\$24,000	\$24,000	\$0	0.00%
510300 - WATER/SEWAGE FEES	\$1,404	\$1,356	\$1,295	\$2,000	\$2,000	\$0	0.00%
520300 - TELEPHONE	\$2,826	\$3,068	\$3,295	\$2,500	\$3,200	\$700	28.00%
530200 - UNEMPLOYMENT COMP INS	\$6,102	\$30,858	\$216	\$3,000	\$3,000	\$0	0.00%
540100 - LEASE/RENTALS	\$3,648	\$3,297	\$5,886	\$4,100	\$6,800	\$2,700	65.85%
550000 - TRAVEL	\$212	\$0	\$0	\$400	\$400	\$0	0.00%
600100 - OFFICE SUPPLIES	\$8,484	\$9,214	\$6,683	\$7,084	\$10,084	\$3,000	42.35%
601500 - COMPUTER SUPPL/SOFTWARE	\$229	\$3,090	\$4,315	\$3,000	\$3,000	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$0	\$2,411	\$383	\$2,954	\$2,954	\$0	0.00%
999700 - OFFSET UNAWARDED FED FUND			\$0	\$0	\$100,000	\$100,000	100.00%
Subtotal	\$1,869,454	\$1,870,862	\$1,868,919	\$1,978,934	\$2,362,539	\$383,605	19.38%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
3200 VEHICLE OPERATION SVCS							
113000 - COMP-PROF SUPV PERSONNEL	\$0	\$10,860	\$22,560	\$0	\$0	\$0	0.00%
117000 - DRIVER PAY	\$6,933,318	\$5,880,028	\$7,511,240	\$7,221,304	\$7,494,428	\$273,124	3.78%
128200 - DRIVER OVER 20 HOURS	\$0	\$0	\$0	\$1,161,781	\$1,287,191	\$125,410	10.79%
128400 - DRIVER OVER 40 HOURS	\$0	\$0	\$0	\$23,305	\$23,305	\$0	0.00%
128500 - AIDES OVER 20 HOURS	\$0	\$0	\$0	\$180,000	\$180,000	\$0	0.00%
128600 - AIDES OVER 40 HOURS	\$0	\$0	\$0	\$10,000	\$10,000	\$0	0.00%
128800 - NON-CONTRACT DRIVER > 40	\$0	\$0	\$0	\$7,500	\$7,500	\$0	0.00%
129200 - DRIVER TRAINING	\$15,870	\$10,231	\$2,361	\$39,600	\$54,600	\$15,000	37.88%
129400 - NON-CONTRACT AIDES > 40	\$0	\$0	\$0	\$8,000	\$8,000	\$0	0.00%
129600 - BUS AIDE TRAINING	\$5,007	\$2,609	\$352	\$11,088	\$11,088	\$0	0.00%
134000 - COMP OF BUS AIDES	\$968,077	\$830,913	\$1,112,806	\$799,502	\$824,043	\$24,541	3.07%
154400 - NON-CONTRACTED DRIVER	\$246,368	\$106,688	\$400,633	\$415,000	\$435,750	\$20,750	5.00%
154500 - NON-CONTRACTED BUS AIDE	\$407,597	\$160,399	\$311,105	\$465,000	\$487,777	\$22,777	4.90%
161000 - SUPPLEMENTAL PAY	\$293,547	\$201,101	\$6,707	\$746,145	\$746,145	\$0	0.00%
199700 - ATTENDANCE BONUS	\$34,225	\$268	\$111,200	\$35,000	\$35,000	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$346,500	\$349,750	\$0	\$186,750	\$186,750	100.00%
210000 - FICA	\$597,594	\$504,335	\$688,584	\$558,387	\$583,133	\$24,746	4.43%
221000 - VRS (PLAN 1 & 2)	\$230,071	\$223,295	\$221,530	\$270,168	\$232,780	(\$37,388)	-13.84%
222000 - VRS (HYBRID)	\$103,747	\$116,136	\$134,672	\$342,986	\$290,060	(\$52,926)	-15.43%
230000 - HOSPITALIZATION	\$2,885,626	\$2,840,678	\$2,784,184	\$2,751,232	\$2,596,320	(\$154,912)	-5.63%
230100 - RETIREE HEALTH INSURANCE	\$12,827	\$34,560	\$68,229	\$13,800	\$13,800	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$7,240	\$8,097	\$9,363	\$9,598	\$20,619	\$11,021	114.83%
231000 - DENTAL INSURANCE	\$144,702	\$129,295	\$113,226	\$129,939	\$125,537	(\$4,402)	-3.39%
231100 - RETIREE DENTAL INSURANCE	\$595	\$1,215	\$2,653	\$596	\$596	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$69,385	\$68,259	\$71,435	\$86,710	\$90,488	\$3,778	4.36%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
250000 - DISABILITY INS (PLAN 1&2)	\$16,778	\$14,839	\$13,742	\$11,459	\$12,037	\$578	5.04%
251000 - DISABILITY INS (HYBRID)	\$6,061	\$6,441	\$7,298	\$8,395	\$7,821	(\$574)	-6.84%
271000 - ANNUITY FOR NON-VRS EMP.	\$12,377	\$8,235	\$4,550	\$5,300	\$3,600	(\$1,700)	-32.08%
275000 - RETIREE HEALTH CREDIT	\$7	\$24,318	\$25,516	\$43,633	\$49,000	\$5,367	12.30%
280000 - RETIREE SICK LEAVE PAY	\$12,219	\$29,301	\$19,929	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$18,529	\$14,033	\$14,798	\$14,000	\$15,500	\$1,500	10.71%
300600 - WORKER'S COMPENSATION	\$175,979	\$170,276	\$148,440	\$175,979	\$175,979	\$0	0.00%
300800 - STAFF TRAINING	\$1,560	\$7,366	\$4,118	\$4,305	\$4,305	\$0	0.00%
300900 - STUDENT TRAINING	\$678	\$0	\$0	\$0	\$0	\$0	0.00%
311000 - MEDICAL SERVICES	\$22,589	\$26,187	\$6,787	\$27,000	\$27,000	\$0	0.00%
330800 - VEHICLE REPAIRS	\$8,744	\$10,454	\$24,361	\$12,000	\$12,000	\$0	0.00%
331000 - REPAIRS TO EQUIPMENT	\$0	\$0	\$0	\$2,500	\$2,500	\$0	0.00%
342000 - IN-LIEU-OF TRANSPORTATION	\$29,478	\$24,575	\$27,844	\$39,000	\$39,000	\$0	0.00%
343000 - TRANS SERVICE BY CONTRACT	\$222,459	\$123,665	\$1,705,075	\$1,762,316	\$1,754,000	(\$8,316)	-0.47%
360000 - ADVERTISING	\$0	\$0	\$13,080	\$900	\$900	\$0	0.00%
520100 - POSTAGE	\$55	\$19	\$27	\$300	\$300	\$0	0.00%
530900 - FLEET INSURANCE	\$97,713	\$91,412	\$88,965	\$97,713	\$97,713	\$0	0.00%
550000 - TRAVEL	\$778	\$31	\$65	\$500	\$500	\$0	0.00%
580100 - DUES/LICENSES	\$0	\$400	\$4,010	\$1,530	\$4,530	\$3,000	196.08%
600800 - GASOLINE/OIL/LUBRICANTS	\$1,013,910	\$537,611	\$1,843,905	\$987,765	\$2,137,978	\$1,150,213	116.45%
601200 - OTHER OPERATING SUPPLIES	\$14,671	\$9,026	\$10,799	\$9,662	\$9,662	\$0	0.00%
615200 - TRAINING MATERIALS	\$0	\$0	\$3,195	\$1,000	\$1,000	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$14,610,957	\$12,579,192	\$17,901,596	\$18,491,898	\$20,100,236	\$1,608,337	8.70%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
3400 VEHICLE MAINTENANCE SVCS							
330900 - BUS REPAIRS	\$1,728,537	\$1,552,306	\$1,748,790	\$2,237,916	\$2,349,811	\$111,895	5.00%
331000 - REPAIRS TO EQUIPMENT	\$47,318	\$1,831	\$0	\$40,000	\$40,000	\$0	0.00%
331400 - OTHER BUS REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$1,775,855	\$1,554,136	\$1,923,983	\$2,277,916	\$2,389,811	\$111,895	4.91%
4100 MAINT - MGMT & DIRECTION							
111000 - COMP OF DIRECTORS	\$113,003	\$113,003	\$118,653	\$124,586	\$130,815	\$6,229	5.00%
113600 - SUPERVISOR - MAINTENANCE	\$208,250	\$208,250	\$218,662	\$229,596	\$241,076	\$11,480	5.00%
115000 - COMP OF CLERICAL STAFF	\$175,791	\$172,055	\$180,902	\$186,355	\$189,795	\$3,440	1.85%
199800 - BONUS - ONE TIME	\$0	\$5,400	\$3,000	\$0	\$2,500	\$2,500	100.00%
210000 - FICA	\$35,098	\$35,195	\$37,071	\$38,294	\$40,334	\$2,040	5.33%
221000 - VRS (PLAN 1 & 2)	\$47,783	\$62,718	\$52,660	\$55,295	\$49,104	(\$6,191)	-11.20%
222000 - VRS (HYBRID)	\$25,316	\$24,640	\$31,930	\$34,547	\$44,256	\$9,709	28.10%
230000 - HOSPITALIZATION	\$90,981	\$99,973	\$104,217	\$91,412	\$95,233	\$3,821	4.18%
230100 - RETIREE HEALTH INSURANCE	\$207,039	\$148,027	\$112,694	\$252,000	\$252,000	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$125,284	\$50,170	\$0	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$4,192	\$4,903	\$4,369	\$4,467	\$4,650	\$183	4.10%
231100 - RETIREE DENTAL INSURANCE	\$7,810	\$6,595	\$5,033	\$8,034	\$8,034	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$6,432	\$6,580	\$6,820	\$7,247	\$7,530	\$283	3.91%
250000 - DISABILITY INS (PLAN 1&2)	\$866	\$917	\$837	\$794	\$704	(\$90)	-11.34%
251000 - DISABILITY INS (HYBRID)	\$438	\$394	\$510	\$497	\$636	\$139	27.97%
275000 - RETIREE HEALTH CREDIT	\$5,395	\$6,677	\$6,158	\$6,545	\$6,800	\$255	3.90%
280000 - RETIREE SICK LEAVE PAY	\$0	\$0	\$0	\$0	\$34,000	\$34,000	100.00%
281000 - ANNUAL LEAVE PAYOFF	\$2,250	\$2,571	\$4,049	\$39,000	\$39,000	\$0	0.00%
300000 - PURCHASED SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$5,315	\$2,096	\$1,638	\$7,000	\$7,000	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
311000 - MEDICAL SERVICES	\$1,221	\$1,245	\$1,126	\$1,000	\$2,000	\$1,000	0.00%
332000 - MAINTENANCE CONTRACTS	\$0	\$0	\$267	\$0	\$0	\$0	0.00%
520300 - TELEPHONE	\$6,161	\$6,107	\$1,491	\$6,000	\$6,000	\$0	0.00%
530200 - UNEMPLOYMENT COMP INS	\$1,512	\$0	\$0	\$2,500	\$2,500	\$0	0.00%
540100 - LEASE/RENTALS	\$2,453	\$2,517	\$2,560	\$2,600	\$3,500	\$900	34.62%
550000 - TRAVEL	\$0	\$89	\$165	\$100	\$100	\$0	0.00%
600000 - MATERIALS & SUPPLIES	\$0	\$0	\$0	\$0	\$100,000	\$100,000	100.00%
600100 - OFFICE SUPPLIES	\$7,976	\$9,724	\$5,892	\$6,000	\$10,000	\$4,000	66.67%
999700 - OFFSET UNAWARDED FED FUND				\$0	\$500,000	\$500,000	100.00%
Subtotal	\$1,113,974	\$1,042,691	\$974,607	\$1,103,869	\$1,777,567	\$673,698	61.03%
4200 BUILDING SERVICES							
111500 - TRAVEL/CAR ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
116100 - COMP OF MAINT EMPLOYEES	\$2,795,494	\$2,812,304	\$2,867,612	\$3,167,199	\$3,351,127	\$183,928	5.81%
119100 - COMP OF CUSTODIANS	\$2,762,612	\$2,555,589	\$2,795,952	\$3,150,418	\$3,543,931	\$393,513	12.49%
126100 - COMP OF MAINTENANCE - O/T	\$77,913	\$44,172	\$71,917	\$68,000	\$68,000	\$0	0.00%
129000 - CUSTODIANS/OVERTIME/SUBS	\$120,973	\$82,261	\$121,063	\$119,922	\$119,922	\$0	0.00%
129700 - HOURLY CUSTODIAN	\$1,754,212	\$1,597,139	\$1,491,893	\$2,055,200	\$2,055,200	\$0	0.00%
136100 - MAINTENANCE - SUMMER	\$149,445	\$140,811	\$156,485	\$251,901	\$251,901	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$1,863	\$7,336	\$7,925	\$0	\$0	\$0	0.00%
163000 - FACILITY USE - OVERTIME	\$25,991	\$19,664	\$45,303	\$25,000	\$25,000	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$203,400	\$203,750	\$0	\$90,250	\$90,250	100.00%
210000 - FICA	\$552,816	\$536,425	\$561,365	\$499,052	\$560,689	\$61,637	12.35%
221000 - VRS (PLAN 1 & 2)	\$372,956	\$389,454	\$369,085	\$387,004	\$376,298	(\$10,706)	-2.77%
222000 - VRS (HYBRID)	\$128,982	\$151,072	\$188,143	\$269,043	\$341,882	\$72,839	27.07%
230000 - HOSPITALIZATION	\$1,277,570	\$1,383,573	\$1,456,593	\$1,320,542	\$1,338,270	\$17,728	1.34%
230500 - HSA CONTRIBUTION EXPENSE	\$1,580	\$1,580	\$4,229	\$6,906	\$5,739	(\$1,167)	-16.90%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
231000 - DENTAL INSURANCE	\$57,008	\$56,359	\$53,221	\$57,876	\$59,608	\$1,732	2.99%
231100 - RETIREE DENTAL INSURANCE	\$74	\$669	\$1,066	\$893	\$893	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$69,916	\$70,818	\$73,905	\$82,708	\$92,323	\$9,615	11.63%
250000 - DISABILITY INS (PLAN 1&2)	\$10,920	\$10,412	\$10,043	\$8,929	\$9,106	\$177	1.98%
251000 - DISABILITY INS (HYBRID)	\$4,636	\$5,066	\$5,992	\$6,187	\$7,440	\$1,253	20.25%
275000 - RETIREE HEALTH CREDIT	\$21,160	\$39,519	\$40,288	\$47,535	\$59,279	\$11,744	24.71%
280000 - RETIREE SICK LEAVE PAY	\$2,942	\$4,303	\$4,596	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$48,577	\$46,564	\$61,547	\$56,000	\$56,000	\$0	0.00%
300000 - PURCHASED SERVICES	\$224,969	\$1,914,378	\$248,844	\$818,228	\$750,001	(\$68,227)	-8.34%
300600 - WORKER'S COMPENSATION	\$116,333	\$112,570	\$98,134	\$116,340	\$116,340	\$0	0.00%
301700 - UNIFORM RENTALS	\$14,663	\$18,525	\$20,330	\$14,024	\$25,000	\$10,976	78.27%
313300 - TESTING SERVICES	\$39,352	\$50,520	\$26,747	\$20,000	\$50,000	\$30,000	150.00%
331000 - REPAIRS TO EQUIPMENT	\$160,165	\$122,732	\$44,533	\$100,000	\$175,000	\$75,000	75.00%
331100 - MAINT SERVICES - BLDGS	\$116,899	\$45,056	\$179,617	\$80,000	\$125,000	\$45,000	56.25%
332000 - MAINTENANCE CONTRACTS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
333000 - D P SOFTWARE SUPPORT	\$47,836	\$50,022	\$56,077	\$47,836	\$75,000	\$27,164	56.79%
510100 - ELECTRICITY	\$5,035,522	\$4,826,911	\$5,665,740	\$5,300,000	\$5,944,000	\$644,000	12.15%
510200 - FUEL OIL/GAS	\$1,250,325	\$1,679,653	\$2,583,694	\$1,500,000	\$3,073,613	\$1,573,613	104.91%
510300 - WATER/SEWAGE FEES	\$756,844	\$511,406	\$809,638	\$800,000	\$984,000	\$184,000	23.00%
520300 - TELEPHONE	\$14,845	\$14,698	\$20,776	\$12,000	\$21,500	\$9,500	79.17%
530000 - FIRE & LIABILITY INS	\$323,907	\$295,590	\$308,378	\$324,000	\$324,000	\$0	0.00%
540100 - LEASE/RENTALS	\$0	\$0	\$0	\$768	\$768	\$0	0.00%
550000 - TRAVEL	\$0	\$0	\$18	\$100	\$100	\$0	0.00%
580100 - DUES/LICENSES	\$7,734	\$8,182	\$8,703	\$9,000	\$9,000	\$0	0.00%
600500 - CUSTODIAL SUPPLIES	\$612,335	\$373,871	\$362,284	\$200,000	\$425,000	\$225,000	112.50%
600700 - BUILDING SUPPLIES	\$242,998	\$241,088	\$244,306	\$202,325	\$366,425	\$164,100	81.11%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
600900 - REPAIR PARTS/SUPPLIES	\$508,369	\$371,000	\$484,043	\$115,918	\$500,000	\$384,082	331.34%
601200 - OTHER OPERATING SUPPLIES	\$9,566	\$19,077	\$13,079	\$6,027	\$20,000	\$13,973	231.84%
601700 - UNIFORMS	\$2,420	\$191	\$0	\$2,000	\$2,000	\$0	0.00%
601800 - SAFETY SUPPLIES	\$72	\$1,659	\$0	\$1,300	\$1,300	\$0	0.00%
609900 - MAINTENANCE SUPPLIES	\$0	\$0	\$12,900	\$10,575	\$10,575	\$0	0.00%
615000 - REIMBURSEMENT-FACILITY USE	\$0	\$0	\$0	\$42,795	\$42,795	\$0	0.00%
615800 - FURNISHINGS-REPL-UNDER 5K	\$41,217	\$0	\$33,420	\$111,000	\$111,000	\$0	0.00%
999300 - UNENCUMBERED COMPENSATION	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
999600 - OFFSET UNAWARDED STATE FUND	\$0	\$0	\$0	\$0	\$50,000	\$50,000	100.00%
Subtotal	\$19,766,679	\$20,834,088	\$22,139,002	\$22,330,155	\$25,615,275	\$3,285,120	14.71%
4300 GROUNDS SERVICES							
300000 - PURCHASED SERVICES	\$95,444	\$85,809	\$87,800	\$100,000	\$150,000	\$50,000	50.00%
331000 - REPAIRS TO EQUIPMENT	\$17,336	\$25,485	\$18,278	\$15,000	\$30,000	\$15,000	0.00%
332000 - MAINTENANCE CONTRACTS	\$5,854	\$8,188	\$8,688	\$7,500	\$15,000	\$7,500	0.00%
540100 - LEASE/RENTALS	\$8,845	\$10,867	\$12,998	\$11,663	\$15,000	\$3,337	28.61%
600600 - AGRICULTURAL SUPPLIES	\$19,764	\$18,896	\$31,954	\$19,556	\$40,000	\$20,444	104.54%
600800 - GASOLINE/OIL/LUBRICANTS	\$10,741	\$20,365	\$46,638	\$15,000	\$50,000	\$35,000	233.33%
600900 - REPAIR PARTS/SUPPLIES	\$25,668	\$23,952	\$24,890	\$35,000	\$35,000	\$0	0.00%
Subtotal	\$183,653	\$193,562	\$231,247	\$203,719	\$335,000	\$131,281	64.44%
4400 EQUIPMENT SERVICES							
331000 - REPAIRS TO EQUIPMENT	\$28,979	\$30,913	\$54,784	\$35,000	\$100,000	\$65,000	185.71%
332000 - MAINTENANCE CONTRACTS	\$223,790	\$274,894	\$262,175	\$201,000	\$491,000	\$290,000	144.28%
600700 - BUILDING SUPPLIES	\$2,552	\$5,273	\$3,865	\$6,000	\$6,000	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	\$9,143	\$22,951	\$12,635	\$28,000	\$30,000	\$2,000	7.14%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
609900 - MAINTENANCE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
820000 - NEW EQUIPMENT	\$0	\$24,160	\$19,529	\$30,000	\$30,000	\$0	0.00%
Subtotal	\$264,463	\$596,738	\$518,847	\$300,000	\$657,000	\$357,000	119.00%
4500 VEHICLE SERVICES							
330800 - VEHICLE REPAIRS	\$91,844	\$111,972	\$108,285	\$128,404	\$134,824	\$6,420	5.00%
530900 - FLEET INSURANCE	\$11,109	\$10,393	\$10,114	\$11,109	\$11,109	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$88,124	\$80,030	\$145,685	\$100,000	\$175,000	\$75,000	75.00%
600900 - REPAIR PARTS/SUPPLIES	\$8,213	\$3,510	\$69	\$4,000	\$4,000	\$0	0.00%
Subtotal	\$199,290	\$205,904	\$264,154	\$243,513	\$324,933	\$81,420	33.44%
6810 TECHNOLOGY - CLASSROOM							
300000 - PURCHASED SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
520400 - DATA COMMUNICATION LINES	\$0	\$253,997	\$142,136	\$179,910	\$0	(\$179,910)	-100.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$1,387,326	\$1,401,627	\$1,581,224	\$4,457,208	\$4,867,004	\$409,796	9.19%
603500 - COMPUTER SOFTWARE	\$87,250	\$1,096,217	\$2,298,514	\$548,285	\$38,385	(\$509,900)	-93.00%
603600 - COMPUTER SUPPLIES	\$50,493	\$2,894,397	\$1,252,207	\$463,499	\$256,763	(\$206,736)	-44.60%
820000 - NEW EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
999700 - OFFSET UNAWARDED FED FUND				\$0	\$800,000	\$800,000	100.00%
Subtotal	\$1,525,070	\$5,646,237	\$5,274,081	\$5,648,902	\$5,962,152	\$313,250	5.55%
6820 TECHNOLOGY -INSTRUCT. SUP							
111000 - COMP OF DIRECTORS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
112100 - COMP OF TEACHERS	\$1,396,544	\$1,348,924	\$1,347,782	\$1,708,480	\$1,736,301	\$27,821	1.63%
112300 - COMP OF COORDINATOR	\$80,909	\$119,416	\$65,237	\$73,131	\$77,387	\$4,256	5.82%
113000 - COMP-PROF SUPV PERSONNEL	\$97,066	\$97,066	\$102,405	\$107,525	\$112,901	\$5,376	5.00%
113500 - SUPERVISOR		\$0	\$97,633	\$114,798	\$120,538	\$5,740	5.00%
114000 - COMP-TECHNICAL PERSONNEL	\$1,378,342	\$1,370,685	\$1,522,683	\$1,654,028	\$1,741,199	\$87,171	5.27%
114100 - COMP OF TEACHER ASS'TS	\$630,197	\$593,850	\$623,668	\$692,217	\$780,396	\$88,179	12.74%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
115000 - COMP OF CLERICAL STAFF	\$29,878	\$29,878	\$31,522	\$33,098	\$34,753	\$1,655	5.00%
152000 - COMP OF SUB TEACHERS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
160000 - COMP - SUPPLEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
161000 - SUPPLEMENTAL PAY	\$419	\$11,592	\$2,674	\$5,500	\$5,500	\$0	0.00%
165000 - NATIONAL BOARD TCHR BONUS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$59,400	\$59,250	\$0	\$33,000	\$33,000	100.00%
210000 - FICA	\$260,944	\$263,129	\$280,873	\$319,892	\$333,646	\$13,754	4.30%
221000 - VRS (PLAN 1 & 2)	\$454,653	\$464,157	\$461,142	\$511,318	\$470,953	(\$40,365)	-7.89%
222000 - VRS (HYBRID)	\$105,122	\$119,386	\$170,113	\$217,235	\$294,204	\$76,969	35.43%
230000 - HOSPITALIZATION	\$564,136	\$615,365	\$672,619	\$588,342	\$585,066	(\$3,276)	-0.56%
230100 - RETIREE HEALTH INSURANCE	\$404	\$11,388	\$17,597	\$969	\$969	\$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	\$3,340	\$4,504	\$7,937	\$8,138	\$11,478	\$3,340	41.04%
231000 - DENTAL INSURANCE	\$26,429	\$25,654	\$26,201	\$27,144	\$27,523	\$379	1.40%
240000 - GROUP LIFE INSURANCE	\$46,767	\$47,049	\$50,896	\$59,633	\$63,142	\$3,509	5.88%
250000 - DISABILITY INS (PLAN 1&2)	\$7,760	\$7,508	\$7,391	\$7,345	\$6,586	(\$759)	-10.33%
251000 - DISABILITY INS (HYBRID)	\$2,052	\$2,188	\$3,050	\$3,123	\$4,230	\$1,107	35.45%
275000 - RETIREE HEALTH CREDIT	\$42,840	\$42,484	\$45,958	\$53,075	\$55,741	\$2,666	5.02%
280000 - RETIREE SICK LEAVE PAY	\$6,270	\$3,266	\$7,755	\$0	\$0	\$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	\$12,625	\$16,315	\$47,859	\$12,000	\$12,000	\$0	0.00%
300000 - PURCHASED SERVICES	\$98,901	\$101,975	\$64,108	\$89,534	\$89,534	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$4,266	\$1,071	\$5,000	\$13,592	\$8,741	(\$4,851)	-35.69%
331300 - TECHNICAL MAINTENANCE	\$607,296	\$514,162	\$458,970	\$379,600	\$335,800	(\$43,800)	-11.54%
520400 - DATA COMMUNICATION LINES	\$191,183	\$190,698	\$222,636	\$200,200	\$200,200	\$0	0.00%
550000 - TRAVEL	\$14,218	\$12,094	\$14,595	\$20,110	\$20,110	\$0	0.00%
580600 - SUBSCRIPTIONS/JOURNALS	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$0	0.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
600000 - MATERIALS & SUPPLIES	\$47	\$0	\$698	\$1,459	\$1,459	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$7,643	\$5,095	\$9,346	\$14,451	\$14,451	\$0	0.00%
602400 - TECHNOLOGY SUPPLIES	\$157,567	\$170,498	\$267,349	\$230,000	\$230,000	\$0	0.00%
603500 - COMPUTER SOFTWARE	\$104,930	\$81,644	\$274,406	\$382,505	\$292,505	(\$90,000)	-23.53%
603600 - COMPUTER SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$6,334,380	\$6,333,283	\$6,972,598	\$7,693,925	\$7,701,463	\$7,538	0.10%
6830 TECHNOLOGY-ADMINISTRATION							
111000 - COMP OF DIRECTORS	\$115,307	\$115,307	\$121,072	\$127,126	\$133,482	\$6,356	5.00%
113000 - COMP-PROF SUPV PERSONNEL	\$239,142	\$273,536	\$255,454	\$308,289	\$205,766	(\$102,523)	-33.26%
113500 - SUPERVISOR			\$0	\$0	\$141,208	\$141,208	100.00%
115000 - COMP OF CLERICAL STAFF	\$40,957	\$41,188	\$42,505	\$50,381	\$52,900	\$2,519	5.00%
161000 - SUPPLEMENTAL PAY	\$3,956	\$40,669	\$43,407	\$11,000	\$11,000	\$0	0.00%
199800 - BONUS - ONE TIME	\$0	\$4,500	\$3,500	\$0	\$2,750	\$2,750	100.00%
210000 - FICA	\$29,228	\$35,259	\$34,064	\$35,744	\$38,855	\$3,111	8.70%
221000 - VRS (PLAN 1 & 2)	\$40,460	\$34,819	\$45,098	\$38,472	\$56,385	\$17,913	46.56%
222000 - VRS (HYBRID)	\$22,370	\$36,312	\$24,966	\$27,043	\$32,263	\$5,220	19.30%
230000 - HOSPITALIZATION	\$44,535	\$46,691	\$40,781	\$34,640	\$45,714	\$11,074	31.97%
230100 - RETIREE HEALTH INSURANCE	\$40,718	\$31,042	\$29,102	\$49,500	\$49,500	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$14,920	\$5,359	\$0	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$3,229	\$3,080	\$2,606	\$2,583	\$3,310	\$727	28.15%
231100 - RETIREE DENTAL INSURANCE	\$1,388	\$1,190	\$1,116	\$1,488	\$1,488	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$5,249	\$5,735	\$5,649	\$5,285	\$7,150	\$1,865	35.29%
250000 - DISABILITY INS (PLAN 1&2)	\$656	\$540	\$699	\$552	\$808	\$256	46.38%
251000 - DISABILITY INS (HYBRID)	\$386	\$599	\$397	\$388	\$463	\$75	19.33%
275000 - RETIREE HEALTH CREDIT	\$4,808	\$5,179	\$5,101	\$4,772	\$6,457	\$1,685	35.31%
280000 - RETIREE SICK LEAVE PAY			\$0	\$0	\$34,000	\$34,000	100.00%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
281000 - ANNUAL LEAVE PAYOFF	\$21,703	\$1,163	\$1,022	\$50,000	\$50,000	\$0	0.00%
300000 - PURCHASED SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$1,179	\$6,910	\$6,646	\$9,000	\$9,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$186,169	\$193,862	\$291,256	\$239,153	\$705,453	\$466,300	194.98%
333000 - D P SOFTWARE SUPPORT	\$371,719	\$377,231	\$373,714	\$265,000	\$245,000	(\$20,000)	-7.55%
520300 - TELEPHONE	\$744	\$843	\$848	\$1,700	\$1,700	\$0	0.00%
550000 - TRAVEL	\$0	\$0	\$0	\$400	\$400	\$0	0.00%
600100 - OFFICE SUPPLIES	\$1,704	\$1,681	\$719	\$2,000	\$2,000	\$0	0.00%
603500 - COMPUTER SOFTWARE	\$0	\$420	\$700	\$1,610	\$1,610	\$0	0.00%
603600 - COMPUTER SUPPLIES	\$2,398	\$234,004	\$7,608	\$29,000	\$29,000	\$0	0.00%
Subtotal	\$1,199,440	\$1,508,584	\$1,351,385	\$1,295,126	\$1,867,662	\$572,536	44.21%
6850 TECHNOLOGY-TRANSPORTATION							
114000 - COMP-TECHNICAL PERSONNEL	\$173,193	\$172,915	\$183,956	\$193,333	\$202,063	\$8,730	4.52%
199800 - BONUS - ONE TIME	\$0	\$1,800	\$2,000	\$0	\$1,000	\$1,000	100.00%
210000 - FICA	\$12,787	\$12,921	\$13,810	\$14,285	\$15,058	\$773	5.41%
221000 - VRS (PLAN 1 & 2)	\$27,113	\$28,738	\$30,602	\$32,133	\$24,604	(\$7,529)	-23.43%
222000 - VRS (HYBRID)			\$0	\$0	\$8,981	\$8,981	100.00%
230000 - HOSPITALIZATION	\$17,625	\$19,814	\$21,986	\$17,626	\$26,440	\$8,814	50.01%
231000 - DENTAL INSURANCE	\$796	\$796	\$796	\$797	\$1,140	\$343	43.04%
240000 - GROUP LIFE INSURANCE	\$2,239	\$2,317	\$2,467	\$2,592	\$3,432	\$840	32.41%
250000 - DISABILITY INS (PLAN 1&2)	\$470	\$474	\$501	\$462	\$354	(\$108)	-23.38%
251000 - DISABILITY INS (HYBRID)			\$0	\$0	\$129	\$129	100.00%
275000 - RETIREE HEALTH CREDIT	\$2,075	\$2,092	\$2,228	\$2,341	\$2,447	\$106	4.53%
281000 - ANNUAL LEAVE PAYOFF	\$1,856	\$0	\$4,081	\$0	\$0	\$0	0.00%
Subtotal	\$238,153	\$241,868	\$262,426	\$263,569	\$285,648	\$22,079	8.38%

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
6860 TECHNOLOGY-MAINTENANCE							
116100 - COMP OF MAINT EMPLOYEES	\$90,216	\$90,216	\$95,178	\$99,937	\$104,934	\$4,997	5.00%
199800 - BONUS - ONE TIME	\$0	\$900	\$1,000	\$0	\$500	\$500	100.00%
210000 - FICA	\$6,097	\$6,130	\$6,506	\$6,766	\$7,174	\$408	6.03%
221000 - VRS (PLAN 1 & 2)	\$5,684	\$6,045	\$56,027	\$16,610	\$17,441	\$831	5.00%
230000 - HOSPITALIZATION	\$17,013	\$18,108	\$19,194	\$17,014	\$17,720	\$706	4.15%
231000 - DENTAL INSURANCE	\$893	\$893	\$893	\$893	\$930	\$37	4.14%
240000 - GROUP LIFE INSURANCE	\$1,182	\$1,209	\$1,275	\$1,340	\$1,407	\$67	5.00%
250000 - DISABILITY INS (PLAN 1&2)	\$233	\$235	\$247	\$238	\$250	\$12	5.04%
275000 - RETIREE HEALTH CREDIT	\$0	\$433	\$5,867	\$1,210	\$1,270	\$60	4.96%
Subtotal	\$121,317	\$124,169	\$186,187	\$144,008	\$151,626	\$7,618	5.29%
7100 DEBT SERVICE							
580000 - MISCELLANEOUS	\$5,525	\$4,900	\$1,631	\$10,000	\$10,000	\$0	0.00%
910100 - PRINCIPAL - BONDS	\$20,640,314	\$20,598,573	\$21,423,618	\$21,639,116	\$21,798,238	\$159,122	0.74%
920100 - INTEREST - BONDS	\$6,996,414	\$7,059,333	\$6,688,832	\$7,162,816	\$8,267,009	\$1,104,193	15.42%
Subtotal	\$33,727,065	\$27,662,806	\$56,199,070	\$28,811,932	\$30,075,247	\$1,263,315	4.38%
Grand Total	\$291,497,278	\$302,603,611	\$352,353,366	\$356,432,696	\$385,184,275	\$28,751,579	8.07%

Fund 6000 Capital Improvement Plan (CIP)

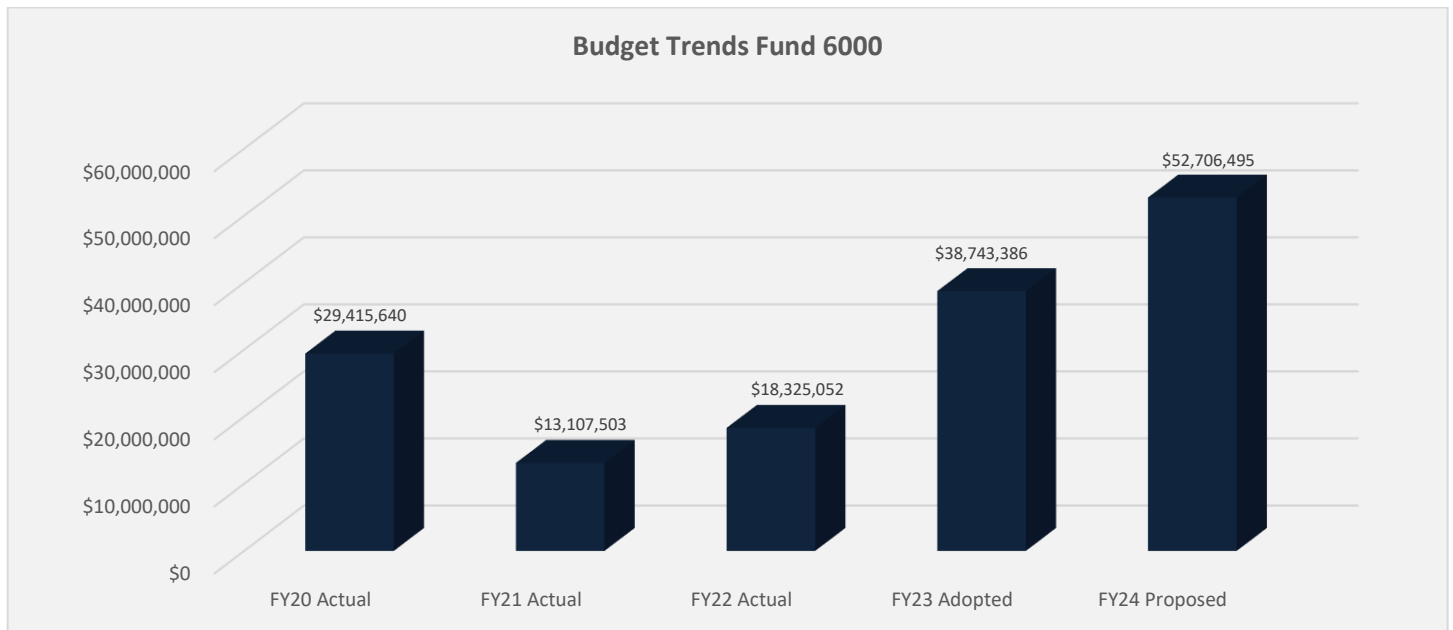
The Capital Projects (CIP) Fund includes funds borrowed through the Virginia Public School Authority (VPSA), Literary Fund loans, Economic Development Authority (EDA) bonds, Qualified School Construction Bonds (QSCB), and bonds issued as a result of the local bond referenda. The CIP provides a forecast by which capital maintenance, capital technology, and capital transportation projects required to support Spotsylvania County Public Schools are planned, financed, and constructed. As a planning tool, the CIP addresses needs for improvement of the division's technology infrastructure, replacement of major equipment and vehicles, construction of new facilities as needed (including necessary land acquisition), as well as renovations and/or additions to existing school facilities. The CIP is updated annually enabling adjustments to be made based on the latest information. Residential projects and their potential impact on school enrollments continue to be monitored. The school division works closely with the County Planning Department in this effort. The FY 2024 Proposed Budget of \$52,706,500 is an increase of \$13,963,100 or 36.0%. The underlying assumptions for projecting costs is based on multiple factors such as student enrollment, condition of equipment, vehicle needs, and building conditions coupled with the availability of funds. Outlined below is a summary of the 2024-2028 CIP Plan.



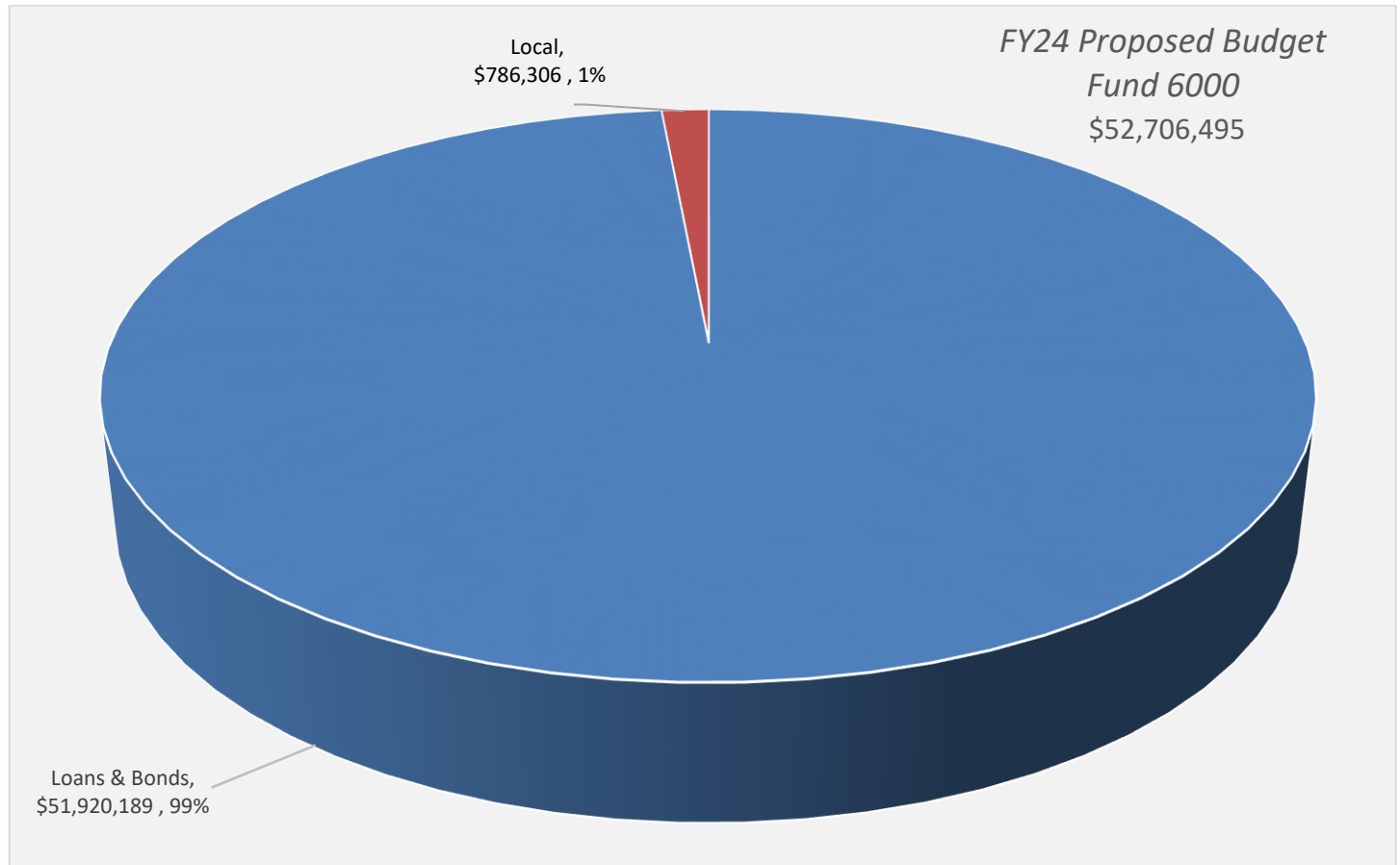
Courtland High School Renovation

Fund Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Total Budget	\$29,415,640	\$13,107,503	\$18,325,052	\$38,743,386	\$52,706,495	\$13,963,109	36.04%	100.00%

*Revenue Trends by Summary Object*

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
STATE FUNDS	\$0	\$0	\$0	\$8,939,951	\$0	(\$8,939,951)	-100.00%	0.00%
Subtotal	\$0	\$0	\$0	\$8,939,951	\$0	(\$8,939,951)	-100.00%	0.00%
FEDERAL FUNDS	\$0	\$0	\$0	\$4,618,900	\$0	(\$4,618,900)	-100.00%	0.00%
LOANS & BONDS	\$29,415,640	\$13,107,503	\$18,325,052	\$25,184,535	\$51,920,189	\$26,735,654	106.16%	98.51%
LOCAL FUNDS	\$0	\$0	\$0	\$0	\$786,306	\$786,306	100.00%	1.49%
Subtotal	\$29,415,640	\$13,107,503	\$18,325,052	\$29,803,435	\$52,706,495	\$22,903,060	76.85%	100.00%
Grand Total	\$29,415,640	\$13,107,503	\$18,325,052	\$38,743,386	\$52,706,495	\$13,963,109	36.04%	100.00%



Revenue Trends by Object

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
State Funds	031907	SCHOOL CONSTRUCTION	\$0	\$0	\$0	\$8,939,951	\$0	(\$8,939,951)	-100.00%
	Total for Area		\$0	\$0	\$0	\$8,939,951	\$0	(\$8,939,951)	-100.00%
Federal Funds	046770	CSLRFR-HVAC	\$0	\$0	\$0	\$4,618,900	\$0	(\$4,618,900)	-100.00%
	Total for Area		\$0	\$0	\$0	\$4,618,900	\$0	(\$4,618,900)	-100.00%
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	\$0	\$0	\$0	\$0	\$786,306	\$786,306	100.00%
	Total for Area		\$0	\$0	\$0	\$0	\$786,306	\$786,306	100.00%
Loans & Bonds	080300	4104030 BOND NOTES	\$29,072,310	\$13,079,772	\$18,273,673	\$25,184,535	\$51,920,189	\$26,735,654	106.16%
	080800	INTEREST GO/IDA BONDS	\$343,330	\$27,731	\$51,379	\$0	\$0	\$0	0.00%
	Total for Area		\$29,415,640	\$13,107,503	\$18,325,052	\$25,184,535	\$51,920,189	\$26,735,654	106.16%
GRAND TOTAL			\$29,415,640	\$13,107,503	\$18,325,052	\$38,743,386	\$52,706,495	\$13,963,109	36.04%

Expenditure Trends by Summary Object

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
CIP	\$22,545,347	\$10,702,467	\$15,608,887	\$38,743,386	\$52,706,495	\$13,963,109	36.04%	100.00%
Grand Total	\$22,545,347	\$10,702,467	\$15,608,887	\$38,743,386	\$52,706,495	\$13,963,109	36.04%	100.00%

Expenditure Trends by State Category

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Capital Projects	\$22,545,347	\$10,702,467	\$15,608,887	\$38,743,386	\$52,706,495	\$13,963,109	36.04%	100.00%
Grand Total	\$22,545,347	\$10,702,467	\$15,608,887	\$38,743,386	\$52,706,495	\$13,963,109	36.04%	100.00%

Expenditure Trends by State Category and Function

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Capital Projects								
6500 BLDG ACQ & CONSTR SVCS	\$22,545,347	\$10,702,467	\$15,608,887	\$38,743,386	\$52,706,495	\$13,963,109	36.04%	
Subtotal	\$22,545,347	\$10,702,467	\$15,608,887	\$38,743,386	\$52,706,495	\$13,963,109	36.04%	100.00%
Grand Total	\$22,545,347	\$10,702,467	\$15,608,887	\$38,743,386	\$52,706,495	\$13,963,109	36.04%	100.0%

*Secure Entry at Spotswood Elementary*

Expenditure Trends by Object

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
300000 - PURCHASED SERVICES	\$14,784,387	\$7,585,154	\$10,797,353	\$23,011,468	\$42,110,348	\$19,098,880	83.00%
580800 - BOND ISSUENCE EXPENSES	\$167,614	\$115,640	\$164,145	\$0	\$0	\$0	0.00%
602400 - TECHNOLOGY SUPPLIES	\$2,691,738	\$1,747,646	\$4,434,820	\$5,104,786	\$6,040,320	\$935,534	18.33%
810000 - REPLACEMENT EQUIPMENT	\$0	\$0	\$0	\$50,485	\$51,363	\$878	1.74%
810100 - REPLACEMENT OF BUSES	\$4,357,067	\$879,620	\$0	\$3,539,915	\$3,646,123	\$106,208	3.00%
820000 - NEW EQUIPMENT	\$124,763	\$262,141	\$212,569	\$4,125,993	\$115,000	(\$4,010,993)	-97.21%
820100 - BUSES - ADDITIONAL	\$419,778	\$112,265	\$0	\$236,253	\$243,341	\$7,088	3.00%
823000 - NON-INSTRUCT TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
999800 - SCPS HOLDBACK	\$0	\$0	\$0	\$0	\$500,000	\$500,000	100.00%
Grand Total	\$22,545,347	\$10,702,467	\$15,608,887	\$38,743,386	\$52,706,495	\$13,963,109	36.04%

Expenditure Trends by Function and Object

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
6500 BLDG ACQ & CONSTR SVCS							
300000 - PURCHASED SERVICES	\$14,784,387	\$7,585,154	\$10,797,353	\$23,011,468	\$42,110,348	\$19,098,880	83.00%
580800 - BOND ISSUENCE EXPENSES	\$167,614	\$115,640	\$164,145	\$0	\$0	\$0	0.00%
602400 - TECHNOLOGY SUPPLIES	\$2,691,738	\$1,747,646	\$4,434,820	\$5,104,786	\$6,040,320	\$935,534	18.33%
810000 - REPLACEMENT EQUIPMENT	\$0	\$0	\$0	\$50,485	\$51,363	\$878	1.74%
810100 - REPLACEMENT OF BUSES	\$4,357,067	\$879,620	\$0	\$3,539,915	\$3,646,123	\$106,208	3.00%
820000 - NEW EQUIPMENT	\$124,763	\$262,141	\$212,569	\$4,125,993	\$115,000	(\$4,010,993)	-97.21%
820100 - BUSES - ADDITIONAL	\$419,778	\$112,265	\$0	\$236,253	\$243,341	\$7,088	3.00%
823000 - NON-INSTRUCT TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
999800 - SCPS HOLDBACK	\$0	\$0	\$0	\$0	\$500,000	\$500,000	100.00%
Subtotal	\$22,545,347	\$10,702,467	\$15,608,887	\$38,743,386	\$52,706,495	\$13,963,109	36.04%
Grand Total	\$22,545,347	\$10,702,467	\$15,608,887	\$38,743,386	\$52,706,495	\$13,963,109	36.04%

Capital Improvement Plan (CIP) Overview

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

The CIP provides a forecast by which capital maintenance, capital technology, and capital transportation projects required to support Spotsylvania County Public Schools are planned, financed, and constructed. As a planning tool, the CIP addresses needs for the improvement of the division's technology infrastructure, replacement of major equipment and vehicles, construction of new facilities as needed (including necessary land acquisition), as well as renovations and/or additions to existing school facilities. The capital projects included in the CIP are based on educational program requirements, School Board approved educational policy standards, and the adequacy of existing facilities and equipment to accommodate present and proposed educational programs. Student enrollment and county population trends influence project recommendations.

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

Major School Construction Capital Projects								
	FY 2023		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	5-Yr Total FY24-FY28
Spotsylvania Middle School Renovation & Expansion	5,382,000		36,116,800	12,029,200				48,146,000
Thornburg Middle School Classroom Addition				60,000	4,000,000	2,600,000		6,660,000
Spotsylvania High School Repurposing of Space & Addition of Innovation Center						75,000	3,915,804	3,990,804
Special Education - Capacity Needs				4,481,218	5,601,523	1,120,305		11,203,046
Subtotal Major School Construction	5,382,000		36,116,800	16,570,418	9,601,523	3,795,305	3,915,804	69,999,850
Minor School Construction or Non-Construction Capital Projects								
	FY 2023		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	5-Yr Total FY24-FY28
Transportation Buses	3,826,653		3,940,827	3,932,096	4,178,373	4,302,665	4,431,745	20,785,706
Capital Maintenance	22,260,561		6,608,548	7,073,791	13,452,200	1,586,946	16,111,053	44,832,538
Technology Replacements/Upgrades	5,104,786		6,040,320	4,012,738	3,825,681	7,640,853	6,060,000	27,579,592
Subtotal Minor/Non-Construction Projects	31,192,000		16,589,695	15,018,625	21,456,254	13,530,464	26,602,798	93,197,836
Grand Total CIP Expenditures	36,574,000		52,706,495	31,589,043	31,057,777	17,325,769	30,518,602	163,197,686

Capital Improvement Plan 2024 -2028

Category	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	5-Yr Plan Total	% of Budget
Capital Maintenance	42,725,348	23,644,209	23,053,723	5,382,251	20,026,857	114,832,388	70%
Capital Technology	6,040,320	4,012,738	3,825,681	7,640,853	6,060,000	27,579,592	17%
Capital Transportation	3,940,827	3,932,096	4,178,373	4,302,665	4,431,745	20,785,706	13%
Grand Total	52,706,495	31,589,043	31,057,777	17,325,769	30,518,602	163,197,686	100%

See the informational section for the full draft CIP Plan for Fiscal years 2024 – 2028.



Smith Station Elementary Paving



Courtland High School Library

Fund 7000 Fleet Service

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

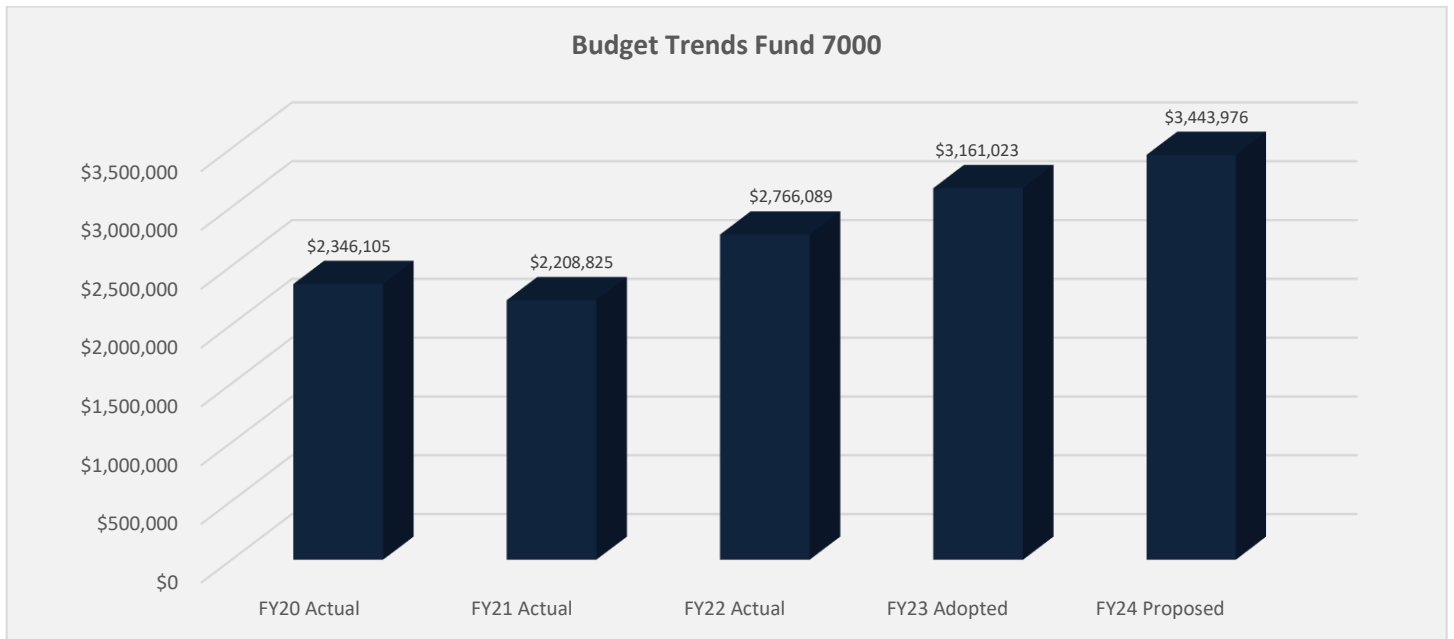
- Provide effective and efficient fleet management services
- Balance customer expectations with fiscal accountability
- Maintain a charging structure that provides sufficient revenue to cover all operational costs
- Manage and monitor all fuel dispensing activities
- Attract, hire, and retain quality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

The FY 2024 Proposed Budget is \$3,444,000. The underlying assumption for projecting costs is based the number of vehicles being serviced. Due to inflation and the increase in market pricing the Fleet department implemented a 5% increase in service costs. The revenues for the past several years have increased from \$2.3M to the current \$3.4M primarily to accommodate salary adjustments and parts and materials for repairs. The FY 2024 Salaries and benefits budget has increased by approximately \$81,800 to provide for employee compensation increases. Non-compensation costs to include materials and supplies and parts will increase \$201,200 or 13.3%.

Fund 7000 – Fleet Service

Fund Budget Trends

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Total Budget	\$2,346,105	\$2,208,825	\$2,766,089	\$3,161,023	\$3,443,976	\$282,953	8.95%	100.00%



Revenue Trends by Summary Object

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
OTHER FUNDS	\$2,346,105	\$2,191,386	\$2,572,595	\$3,161,023	\$3,443,976	\$282,953	8.95%	100.00%
Grand Total	\$2,346,105	\$2,208,825	\$2,766,089	\$3,161,023	\$3,443,976	\$282,953	8.95%	100.00%

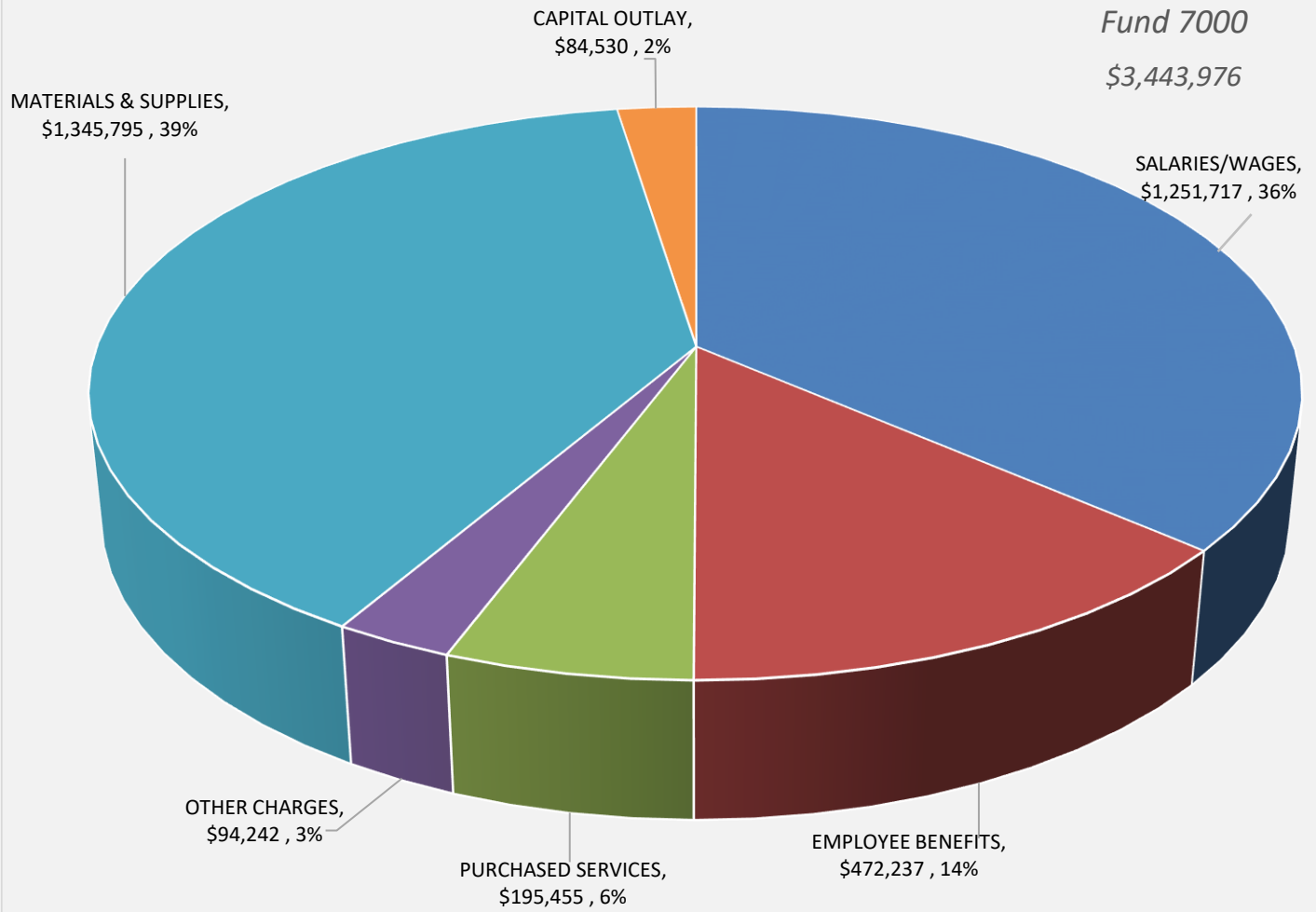
Revenue Trends by Object

Area	Object	Revenue Object Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
Local Funds	Total for Area		\$0	\$17,439	\$193,494	\$0	\$0	\$0	0.00%
Other Funds	071600	1899090 SALE OTHER EQUIP	\$7,425	\$2,584	\$2,071	\$0	\$0	\$0	0.00%
	074300	FLEET REVENUE - COUNTY	\$507,430	\$565,956	\$690,298	\$670,000	\$834,638	\$164,638	24.57%
	075200	FLEET REVENUE - TRANSPORT	\$1,738,231	\$1,526,694	\$1,760,208	\$2,349,916	\$2,461,811	\$111,895	4.76%
	075300	FLEET REVENUE - MAINTENAN	\$86,678	\$90,386	\$102,792	\$128,404	\$134,824	\$6,420	5.00%
	075600	FLEET REVENUE - OTHER	\$6,148	\$4,347	\$16,106	\$9,219	\$9,219	\$0	0.00%
	075800	FLEET REV - WARRANTY/INS	\$193	\$1,419	\$1,121	\$3,484	\$3,484	\$0	0.00%
	Total for Area		\$2,346,105	\$2,191,386	\$2,572,595	\$3,161,023	\$3,443,976	\$282,953	8.95%
GRAND TOTAL			\$2,346,105	\$2,208,825	\$2,766,089	\$3,161,023	\$3,443,976	\$282,953	8.95%

Expenditure Trends by Summary Object

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	\$1,049,400	\$1,012,199	\$1,089,385	\$1,189,922	\$1,251,717	\$61,795	5.19%	36.35%
EMPLOYEE BENEFITS	\$389,082	\$402,852	\$436,347	\$452,276	\$472,237	\$19,961	4.41%	13.71%
Subtotal	\$1,438,482	\$1,415,051	\$1,525,732	\$1,642,198	\$1,723,954	\$81,756	4.98%	50.06%
Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
PURCHASED SERVICES	\$149,259	\$64,589	\$177,918	\$195,455	\$195,455	\$0	0.00%	5.68%
OTHER CHARGES	\$84,525	\$90,362	\$94,573	\$94,242	\$94,242	\$0	0.00%	2.74%
MATERIALS & SUPPLIES	\$837,922	\$565,871	\$880,318	\$1,144,598	\$1,345,795	\$201,197	17.58%	39.08%
CAPITAL OUTLAY	\$16,215	\$29,303	\$73,920	\$84,530	\$84,530	\$0	0.00%	2.45%
Subtotal	\$1,087,921	\$750,125	\$1,226,729	\$1,518,825	\$1,720,022	\$201,197	13.25%	49.94%
Grand Total	\$2,526,402	\$2,165,176	\$3,002,602	\$3,161,023	\$3,443,976	\$282,953	8.95%	100.00%

FY24 Proposed Budget
Fund 7000
\$3,443,976



Expenditure Trends by State Category

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Transportation	\$2,526,402	\$2,165,176	\$2,752,461	\$3,161,023	\$3,443,976	\$282,953	8.95%	100.00%
Grand Total	\$2,526,402	\$2,165,176	\$2,752,461	\$3,161,023	\$3,443,976	\$282,953	8.95%	100.00%

Expenditure Trends by State Category and Function

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change	% of Budget
Transportation								
3400 VEHICLE MAINTENANCE SVCS	\$2,526,402	\$2,165,176	\$2,752,461	\$3,161,023	\$3,443,976	\$282,953	8.95%	
Subtotal	\$2,526,402	\$2,165,176	\$2,752,461	\$3,161,023	\$3,443,976	\$282,953	8.95%	100.00%
Grand Total	\$2,526,402	\$2,165,176	\$2,752,461	\$3,161,023	\$3,443,976	\$282,953	8.95%	100.0%

Expenditure Trends by Object

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
111000 - COMP OF DIRECTORS	\$122,778	\$122,778	\$128,917	\$135,363	\$142,131	\$6,768	5.00%
115000 - COMP OF CLERICAL STAFF	\$120,903	\$126,243	\$124,737	\$140,256	\$149,044	\$8,788	6.27%
116500 - COMP OF MECHANICS	\$793,513	\$745,548	\$799,425	\$910,803	\$957,042	\$46,239	5.08%
126000 - COMP OF MECHANICS - O/T	\$12,205	\$1,430	\$19,306	\$3,500	\$3,500	\$0	0.00%
160000 - COMP - SUPPLEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
210000 - FICA	\$76,998	\$72,891	\$79,300	\$85,994	\$90,662	\$4,668	5.43%
221000 - VRS (PLAN 1 & 2)	\$71,803	\$73,312	\$76,706	\$81,125	\$85,483	\$4,358	5.37%
222000 - VRS (HYBRID)	\$18,680	\$20,527	\$21,227	\$36,606	\$36,445	(\$161)	-0.44%
230000 - HOSPITALIZATION	\$169,489	\$185,675	\$199,193	\$181,996	\$187,462	\$5,466	3.00%
230100 - RETIREE HEALTH INSURANCE	\$8,729	\$12,035	\$12,423	\$30,200	\$30,200	\$0	0.00%
230300 - RETIREE PRESCRI DRUG PROG	\$1,663	\$0	\$0	\$0	\$0	\$0	0.00%
231000 - DENTAL INSURANCE	\$7,962	\$8,185	\$8,260	\$8,839	\$9,300	\$461	5.22%
231100 - RETIREE DENTAL INSURANCE	\$297	\$570	\$595	\$1,370	\$1,370	\$0	0.00%
240000 - GROUP LIFE INSURANCE	\$13,560	\$13,341	\$14,064	\$14,794	\$18,100	\$3,306	22.35%
250000 - DISABILITY INS (PLAN 1&2)	\$2,131	\$2,028	\$2,131	\$1,952	\$1,996	\$44	2.25%
251000 - DISABILITY INS (HYBRID)	\$727	\$736	\$755	\$879	\$986	\$107	12.17%
275000 - RETIREE HEALTH CREDIT	\$3,234	\$6,775	\$7,070	\$8,521	\$10,233	\$1,712	20.09%
281000 - ANNUAL LEAVE PAYOFF	\$12,841	\$4,484	\$12,004	\$0	\$0	\$0	0.00%
300000 - PURCHASED SERVICES	\$126,533	\$41,679	\$153,107	\$134,426	\$134,426	\$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	\$0	\$0	\$0	\$2,500	\$2,500	\$0	0.00%
301700 - UNIFORM RENTALS	\$4,400	\$4,462	\$5,809	\$4,500	\$4,500	\$0	0.00%
331000 - REPAIRS TO EQUIPMENT	\$415	\$0	\$0	\$25,000	\$25,000	\$0	0.00%
332000 - MAINTENANCE CONTRACTS	\$17,911	\$18,448	\$19,002	\$29,029	\$29,029	\$0	0.00%
510100 - ELECTRICITY	\$67,628	\$64,227	\$62,811	\$69,000	\$69,000	\$0	0.00%
510200 - FUEL OIL/GAS	\$9,442	\$18,760	\$24,925	\$15,000	\$15,000	\$0	0.00%
510300 - WATER/SEWAGE FEES	\$4,212	\$4,069	\$3,884	\$5,600	\$5,600	\$0	0.00%
520300 - TELEPHONE	\$0	\$0	\$0	\$1,043	\$1,043	\$0	0.00%
530900 - FLEET INSURANCE	\$1,600	\$1,497	\$1,457	\$1,600	\$1,600	\$0	0.00%
540100 - LEASE/RENTALS	\$1,144	\$1,310	\$998	\$1,500	\$1,500	\$0	0.00%

Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
550000 - TRAVEL	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
580100 - DUES/LICENSES	\$499	\$499	\$499	\$499	\$499	\$0	0.00%
600100 - OFFICE SUPPLIES	\$777	\$1,152	\$1,107	\$1,500	\$1,500	\$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	\$4,697	\$3,333	\$7,535	\$6,500	\$6,500	\$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	\$596,118	\$405,033	\$569,386	\$768,973	\$919,032	\$150,059	19.51%
601200 - OTHER OPERATING SUPPLIES	\$5,181	\$7,247	\$5,734	\$20,000	\$20,000	\$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	\$1,796	\$2,233	\$2,504	\$2,545	\$2,545	\$0	0.00%
601700 - UNIFORMS	\$325	\$150	\$553	\$1,000	\$1,000	\$0	0.00%
602800 - TIRES & TUBES - NEW	\$129,391	\$95,117	\$165,387	\$219,650	\$270,788	\$51,138	23.28%
602900 - TIRES - RECAPPED	\$43,250	\$17,855	\$69,113	\$59,166	\$59,166	\$0	0.00%
603000 - CLEANING SUPPLIES	\$0	\$1,287	\$0	\$2,000	\$2,000	\$0	0.00%
604900 - FLUIDS/LUBRICANTS	\$56,388	\$32,464	\$58,998	\$63,000	\$63,000	\$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	\$0	\$0	\$0	\$264	\$264	\$0	0.00%
810000 - REPLACEMENT EQUIPMENT	\$16,215	\$29,303	\$0	\$22,500	\$22,500	\$0	0.00%
820000 - NEW EQUIPMENT	\$0	\$0	\$73,920	\$62,030	\$62,030	\$0	0.00%
Grand Total	\$2,526,402	\$2,165,176	\$2,752,461	\$3,161,023	\$3,443,976	\$282,953	8.95%

Expenditure Trends by Function and Object

Function/Object	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Proposed Budget	Variance	% of Change
3400 VEHICLE MAINTENANCE SVCS							
111000 - COMP OF DIRECTORS	\$122,778	\$122,778	\$128,917	\$135,363	\$142,131	\$6,768	5.00%
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126000 - COMP OF MECHANICS - O/T	\$12,205	\$1,430	\$19,306	\$3,500	\$3,500	\$0	0.00%
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231100 - RETIREE DENTAL INSURANCE	\$297	\$570	\$595	\$1,370	\$1,370	\$0	0.00%
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510300 - WATER/SEWAGE FEES	\$4,212	\$4,069	\$3,884	\$5,600	\$5,600	\$0	0.00%
520300 - TELEPHONE	\$0	\$0	\$0	\$1,043	\$1,043	\$0	0.00%
530900 - FLEET INSURANCE	\$1,600	\$1,497	\$1,457	\$1,600	\$1,600	\$0	0.00%
540100 - LEASE/RENTALS	\$1,144	\$1,310	\$998	\$1,500	\$1,500	\$0	0.00%
550000 - TRAVEL	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
580100 - DUES/LICENSES	\$499	\$499	\$499	\$499	\$499	\$0	0.00%
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604900 - FLUIDS/LUBRICANTS	\$56,388	\$32,464	\$58,998	\$63,000	\$63,000	\$0	0.00%
650000 - DONATIONS- SPECIAL PROGRAM	\$0	\$0	\$0	\$264	\$264	\$0	0.00%
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820000 - NEW EQUIPMENT	\$0	\$0	\$73,920	\$62,030	\$62,030	\$0	0.00%
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Grand Total	\$2,526,402	\$2,165,176	\$2,752,461	\$3,161,023	\$3,443,976	\$282,953	8.95%

Informational Section

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



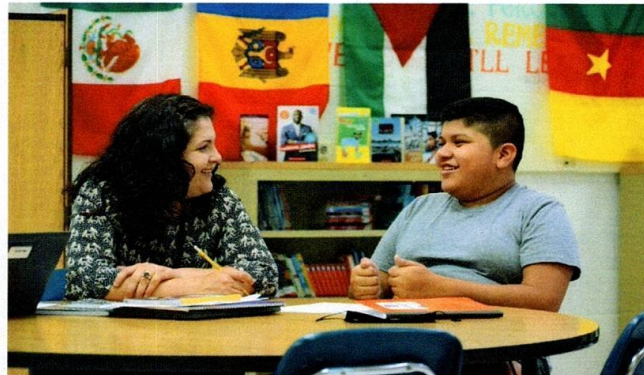
Draft Capital Improvement Plan (CIP) FY 2024-2028



CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2024 - 2028

DRAFT - November 7, 2022



Education is the foundation upon which we build our future

SPOTSYLVANIA COUNTY PUBLIC SCHOOLS

CAPITAL IMPROVEMENT PLAN

FY 2024-FY 2028

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CAPITAL IMPROVEMENT PLAN
SPOTSYLVANIA COUNTY PUBLIC SCHOOLS
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FY 2024-FY 2028

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CIP INTRODUCTION

Capital Improvement Plan: General Background

The FY 2024-28 Capital Improvement Plan (CIP) is a capital budget and planning document prepared annually for Spotsylvania County Public Schools. The CIP is developed as a budgeting and planning document typically covering a five-year period (FY 2024, or upcoming fiscal year + four years). The following year, this document plan will become the FY 2025-2029 CIP Plan, and so on. As the CIP is reviewed and updated on an annual basis by school administration, long range plans are adjusted to reflect changes in county demographics, circumstances, building needs, instructional priorities, and educational mandates.

The CIP provides a forecast by which capital maintenance, capital technology, and capital transportation projects required to support Spotsylvania County Public Schools are planned, financed, and constructed. As a planning tool, the CIP addresses needs for the improvement of the division's technology infrastructure, replacement of major equipment and vehicles, construction of new facilities as needed (including necessary land acquisition), as well as renovations and/or additions to existing school facilities. The capital projects included in the CIP are based on educational program requirements, School Board approved educational policy standards, and the adequacy of existing facilities and equipment to accommodate present and proposed educational programs. Student enrollment and county population trends influence project recommendations.

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

Student Enrollment:

The October 1, 2022 count reflects an increase in student enrollment of 962 as compared to the preceding year's October 1 count. Staff attributes this increase to the return of in person learning as well as expanded housing inventory within the county. The largest increase occurred at the elementary level, with an overall increase of 794 students. Additionally, staff compared the October 1, 2022 count to the enrollment numbers reported in October 2019, which was prior to the impact of COVID 19, to further assess enrollment/growth trends. Over that period (pre-COVID-19 to October 2022) our division experienced an overall increase in student enrollment of 431 students.

Enrollment Projections from Third Party Vendor:

The school division contracted with a third party vendor, Cropper GIS Consulting, to provide 10 year enrollment projections by school and to update student demographic information. The projections have been incorporated into the CIP 2024-2028 plan. Dr. Jerome McKibben of the firm presented findings to the School Board at its March 7, 2022 meeting. The Cropper study considered fertility rate, in-migration and out migration, median age, number of elderly housing units turning over, coupled with a sustained

rate of in-migration of young families and a steady number of new housing units constructed. The Cropper forecast projected the following:

- an increase of 326 students, or 1.4% between 2021-22 and 2026-27;
- an increase of 286 students, or 1.2% between 2026-2027 and 2031-32

This reflects a projected total increase of 612 students over the 10 year forecast. Based on the division's current trends, our numbers appear to be surpassing the Cropper forecast and the largest impact has been reported at the elementary level.

Bond Referendum:

On November 02, 2021, the citizens of Spotsylvania County approved a new bond that considered capital needs from fiscal year 2023 to 2030. It is important to note that Bond referendum authority allows the County to issue bonds for eight years beyond the date of the referendum. Additionally, the Circuit Court may grant another two years beyond the initial eight years, for a maximum total of 10 years. The bond is a financing tool and the capital projects for schools will continue to be approved each year as part of the public budget process. All the details and public information about the bond referendum can be found here: <https://www.spotsylvania.va.us/2209/Public-Schools>

Collaboration with County Staff:

School division staff continue to work with County staff to review the potential impact of new residential developments and should share information regarding future planning. School staff also continue to work closely with County staff in budget preparation and related planning activities in the capital improvement plan.

Redistricting Study:

The school division may consider securing the services of a third party firm to conduct a comprehensive redistricting study. The results of such a study should be presented to the School Board early in FY 2025. It is anticipated that the results of this study would result in a redistricting process planned for implementation in the fall of 2025.

rate of in-migration of young families and a steady number of new housing units constructed. The Cropper forecast projected the following:

- an increase of 326 students, or 1.4% between 2021-22 and 2026-27;
- an increase of 286 students, or 1.2% between 2026-2027 and 2031-32

This reflects a projected total increase of 612 students over the 10 year forecast. Based on the division's current trends, our numbers appear to be surpassing the Cropper forecast and the largest impact has been reported at the elementary level.

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CIP SUMMARY

SPOTSYLVANIA COUNTY SCHOOLS Capital Improvement Plan 2024-2028

7

<u>CAPITAL PROJECTS</u>	<u>2024-2028</u>	<u>Total Project Cost</u> <i>(FY 2006-2028)</i>
Capital Transportation Projects (Buses & Equipment)	\$20,785,706	\$68,686,456
Capital Maintenance Projects (Repairs/Replacements/Renovation)	\$114,832,388	\$282,837,403
Capital Technology Projects (Upgrades & Replacements)	\$27,579,592	\$97,065,583
TOTAL	\$163,197,686	\$448,589,442

<u>PROJECT</u>	<u>DESCRIPTION</u>
Transportation (Buses)	<p>Purchase of school buses for growth and/or replacement. These vehicles include 122 seventy-seven passenger buses, 40 Special Needs buses, 9 engine replacements, 6 lead driver vehicles, and bus cameras.</p> <p>Location: Joint Fleet/Transportation Services Facility</p> <p>Completion: Annually (2024-2028)</p> <p>Budget (In CIP): \$20,785,706 (Allocation during FY 2024 - FY 2028)</p> <p>Budget: \$68,686,456 (Total allocations during project 2006-2028)</p>
Technology Upgrades	<p>Projects include upgrading and/or replacing of systems, switches, cables, servers, blade servers, laptops, controllers, wireless systems, devices, instructional solutions and enhancing security.</p> <p>Location: All schools and office sites</p> <p>Completion: Annually (2024-2028)</p> <p>Budget (In CIP): \$27,579,592 (Allocation during FY 2024 - FY 2028)</p> <p>Budget: \$97,065,583 (Total allocations during project 2006-2028)</p>
Capital Maintenance	<p>Maintenance repair /replacement of HVAC systems, roof systems, fire alarm systems, humidity controls, resurfacing parking lots, telephone/intercom systems, flooring, painting, replacing windows, door hardware, renovations of SMS, ChHS (MEP), addition at TMS, purchase of</p> <p>Location: All school and office sites</p> <p>Completion: Annually (2024-2028)</p> <p>Budget (In CIP): \$114,832,388 (Allocation during FY 2024 - FY 2028)</p> <p>Budget: \$282,837,403 (Total allocations during project 2006-2028)</p>

FUNDING SOURCES

Capital Project Tracking Sheet for (Actual) Fiscal Year 2022

New Funding Sources/ Adjustments

Project Name	Rollover from Previous Year	Bond Proceeds	Proffers	Adjustments	Projected Expenses (in current FY only)	Funding Balance	Obligated Funding	Project Balance
Additions to TMS and NMS								
Elementary School #18								
Elementary School #19								
High School #6								
Middle School #8								
Site Acquisitions								
Transportation (Buses)	430,968	4,134,568			4,565,536			
Capital Maintenance Projects	7,194,927	9,250,000			16,444,927			
Technology Upgrades	1,069,951	5,124,960			6,194,911			
Totals	8,695,846	18,509,528	0	0	27,205,374	0	0	0
Total School Rollover		8,695,846						
Total FY22 budget approved		18,509,528						
FY22 Budget Reductions		0						
Revised FY22 Budget		27,205,374						
Adjustment-Earned Interest		0						
Adjustment-Bond Issuance Costs		164,145						
Grand Total (Rollover & FY22)		27,369,519						
							Unappropriated interest earnings	-
							Total School Cap Projs FB	-

Capital Project Tracking Sheet for (Projected) Fiscal Year 2023

New Funding Sources/ Adjustments

Project Name	Rollover from Previous Year	Bond Proceeds	Grant	Adjustments	Projected Expenses (in current FY only)	Funding Balance	Obligated Funding	Project Balance
Addition to NRMS								
Elementary School #18								
Elementary School #19								
High School #6								
Middle School #8								
Site Acquisitions								
Transportation (Buses)	4,565,536	4,134,568			8,700,104			
Capital Maintenance Projects	5,372,017	23,023,661	4,618,900		33,014,578			
Technology Upgrades	1,760,091	5,104,786			6,864,877			
Totals	11,697,644	32,263,015	4,618,900	0	48,579,559	0	0	0
Total School Rollover		11,697,644						
Total FY21 budget approved		36,881,915						
Grand Total (rollover & FY22)		48,579,559						
Unappropriated interest earnings								
Total School Cap Projs FB								
-								

Capital Project Tracking Sheet for (Projected) Fiscal Year 2024

New Funding Sources/ Adjustments

Project Name	Rollover from Previous Year	Bond Proceeds	Carryover	Adjustments	Projected Expenses (in current FY only)	Funding Balance	Obligated Funding	Project Balance
Addition to NRMS								
Elementary School #18								
Elementary School #19								
High School #6								
Middle School #8								
Site Acquisitions								
Transportation (Buses)		3,940,827			3,940,827			
Capital Maintenance Projects		39,577,593	3,147,755		42,725,348			
Technology Upgrades		6,040,320			6,040,320			
Totals	0	49,558,740	3,147,755	0	52,706,495	0	0	0
Total School Rollover	0							
Total FY22 budget approved		52,706,495						
Grand Total (rollover & FY22)		52,706,495						
Unappropriated interest earnings								
Total School Cap Projs FB								
-								

Capital Project Tracking Sheet for (Projected) Fiscal Year 2025

New Funding Sources/ Adjustments

Project Name	Rollover from Previous Year	Bond Proceeds	Proffers	Adjustments	Projected Expenses (in current FY only)	Funding Balance	Obligated Funding	Project Balance
Addition to NRMS								
Elementary School #18								
Elementary School #19								
High School #6								
Middle School #8								
Site Acquisitions								
Transportation (Buses)		3,932,096			3,932,096			
Capital Maintenance Projects		23,644,209			23,644,209			
Technology Upgrades		4,012,738			4,012,738			
Totals	0	31,589,043	0	0	31,589,043	0	0	0
Total School Rollover	0							
Total FY18 budget approved		31,589,043						
Grand Total (rollover & FY18)		<u>31,589,043</u>						
Unappropriated interest earnings _____								
Total School Cap Projs FB _____								
-								

Capital Project Tracking Sheet for (Projected) Fiscal Year 2026

New Funding Sources/ Adjustments

Project Name	Rollover from Previous Year	Bond Proceeds	Proffers	Adjustments	Projected Expenses (in current FY only)	Funding Balance	Obligated Funding	Project Balance
Addition to NRMS								
Elementary School #18								
Elementary School #19								
High School #6								
Middle School #8								
Site Acquisitions								
Transportation (Buses)		4,178,373			4,178,373			
Capital Maintenance Projects		23,053,723			23,053,723			
Technology Upgrades		3,825,681			3,825,681			
Totals	0	31,057,777	0	0	31,057,777	0	0	0
Total School Rollover	0							
Total FY19 budget approved		31,057,777						
Grand Total (rollover & FY18)		31,057,777						

Unappropriated interest earnings _____
Total School Cap Projs FB -

Capital Project Tracking Sheet for (Projected) Fiscal Year 2027

New Funding Sources/ Adjustments

Project Name	Rollover from Previous Year	Bond Proceeds	Proffers	Adjustments	Projected Expenses (in current FY only)	Funding Balance	Obligated Funding	Project Balance
Addition to NRMIS								
Elementary School #18								
Elementary School #19								
High School #6								
Middle School #8								
Site Acquisitions								
Transportation (Buses)		4,302,665			4,302,665			
Capital Maintenance Projects		5,382,251			5,382,251			
Technology Upgrades		7,640,853			7,640,853			
Totals	0	17,325,769	0	0	17,325,769	0	0	0
Total School Rollover	0							
Total FY20 budget approved		17,325,769						
Grand Total (rollover & FY20)		17,325,769						
Unappropriated interest earnings								
Total School Cap Projs FB								-

Capital Project Tracking Sheet for (Projected) Fiscal Year 2028

New Funding Sources/ Adjustments

Project Name	Rollover from Previous Year	Bond Proceeds	Proffers	Adjustments	Projected Expenses (in current FY only)	Funding Balance	Obligated Funding	Project Balance
Addition to NRMS								
Elementary School #18								
Elementary School #19								
High School #6								
Middle School #8								
Site Acquisitions								
Transportation (Buses)		4,431,745			4,431,745			
Capital Maintenance Projects		20,026,857			20,026,857			
Technology Upgrades		6,060,000			6,060,000			
Totals	0	30,518,602	0	0	30,518,602	0	0	0
Total School Rollover	0							
Total FY20 budget approved		30,518,602						
Grand Total (rollover & FY20)		30,518,602						
Unappropriated interest earnings								
Total School Cap Projs FB								-

MAINTENANCE

CAPITAL PROJECT REQUESTS

Capital Maintenance

DEPARTMENT: Spotsylvania County Public Schools
 PROJECT NAME: CAPITAL MAINTENANCE PROJECTS BUDGET REQUESTS
 DESCRIPTION: Capital Maintenance Projects are large-scale projects involving the major repair, replacement, renovation, and/or maintenance of school division facilities and infrastructures. This includes, but is not limited to, heating, air-conditioning, roofs, floors, electrical systems, painting, etc.
 JUSTIFICATION: The maintenance of school facilities is paramount to support the efforts of safety and instruction for students and staff. Proactive maintenance coupled with repairs and replacement of systems and structures will ensure the longevity of the division's facilities.

TOTAL CAPITAL PROJECT COST:

Planning & Design 2006-2028	Property Acquisition N.A.	Construction/Implementation FY 2024-2028
		\$114,832,388

	FY06-FY13	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	PROJECT Totals	CIP Totals 2024-2028
Financing/Funding Methods:																
Professors	\$377,608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Va. Public School Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Obligation Bond	\$26,748,699	\$8,708,490	\$10,512,500	\$18,501,000	\$23,135,500	\$21,775,500	\$9,525,000	\$9,250,000	\$16,253,096	\$42,725,348	\$23,644,209	\$23,053,723	\$5,382,251	\$20,026,857	\$259,242,173	\$114,832,388
State Aide	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,770,565	\$0	\$0	\$0	\$0	\$0	\$6,770,565	\$0
Lease Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Aid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,618,900	\$0	\$0	\$0	\$0	\$0	\$4,618,900	\$0
Transfer from General Fund Local	\$4,476,777	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,476,777	\$0
Service Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (Rollover + Interest)	\$2,697,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,697,639	\$0
Other (Redirected Use of Bonds)	\$4,653,741	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,653,741	\$0
Total Funding	\$38,954,464	\$8,708,490	\$10,512,500	\$18,501,000	\$23,135,500	\$21,775,500	\$9,525,000	\$9,250,000	\$27,642,561	\$42,725,348	\$23,644,209	\$23,053,723	\$5,382,251	\$20,026,857	\$282,837,403	\$114,832,388
Capital Expenditures																
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (Redirected Use of Bonds)	\$4,653,741	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,653,741	\$0
Vehicles & Equipment	\$578,159	\$453,875	\$292,500	\$168,000	\$300,500	\$210,500	\$0	\$230,000	\$825,993	\$353,000	\$211,000	\$415,000	\$211,000	\$415,000	\$4,664,527	\$1,695,000
Other (Capital Maintenance Projects)	\$33,722,564	\$8,254,615	\$10,220,000	\$18,333,000	\$22,835,000	\$21,565,000	\$9,525,000	\$9,020,000	\$26,816,568	\$42,372,348	\$23,433,209	\$22,638,723	\$5,171,251	\$19,611,857	\$279,519,135	\$113,227,388
Total Capital Expenditures	\$38,954,464	\$8,708,490	\$10,512,500	\$18,501,000	\$23,135,500	\$21,775,500	\$9,525,000	\$9,250,000	\$27,642,561	\$42,725,348	\$23,644,209	\$23,053,723	\$5,382,251	\$20,026,857	\$282,837,403	\$114,832,388

Maintenance Projects Updated 11/07/22		\$42,725,348	\$23,644,209	\$23,053,723	\$5,382,251	\$20,026,857	\$114,847,388
SCHOOL/PROJECT DESCRIPTION		FY-24	FY-25	FY-26	FY-27	FY-28	5 Year Total 2024-2028
1	BATTLEFIELD ELEMENTARY - 1975						
2	Upgrade 7 air handler units and controls (HVAC Grant)	\$1,155,000					\$1,155,000
3	Rebuild cool air chiller in new section			\$40,000			\$40,000
4	Upgrade controls (HVAC Grant)	\$192,500					\$192,500
5	Replace main breaker					\$64,996	\$64,996
6	Playground sitework						\$0
7	BERKELEY ELEMENTARY - 1962						
8	Replace 2 grease traps					\$43,000	\$43,000
9	Upgrade controls (HVAC Grant)	\$154,000					\$154,000
10	Boiler replacement (HVAC Grant)	\$60,500					\$60,500
11	Electrical Upgrades Digital Time Equipment					\$10,000	\$10,000
12	Security alarm			\$20,000		\$20,000	\$40,000
13	Replace school sign						\$15,000
14	Replace ground fault			\$20,000		\$20,000	\$40,000
15	Expand playground					\$25,000	\$25,000
16	Waste Water Treatment Plan						\$0
17	Water tank upgrade					\$3,915,804	\$3,915,804
18	BROCK ROAD ELEMENTARY - 1992						
19	Replace rubber membrane roof			\$780,000			\$780,000
20	Overlay and repair asphalt			\$270,000			\$270,000
21	Add additional site lighting					\$155,000	\$155,000
22	Upgrade controls			\$66,000			\$66,000
23	Electrical Upgrades Digital Time Equipment					\$10,000	\$10,000
24	Expand & replace playground	\$75,000					\$75,000
25	Replace carpet & tile					\$60,000	\$60,000
26	CEDAR FOREST ELEMENTARY - 2008						
27	Sidewalk and curb repair					\$75,000	\$75,000
28	Expand playground				\$75,000		\$75,000

Maintenance Projects Updated 11/07/22		\$42,725,348	\$23,644,209	\$23,053,723	\$5,382,251	\$20,026,857	\$114,847,388
SCHOOL/PROJECT DESCRIPTION		FY-24	FY-25	FY-26	FY-27	FY-28	5 Year Total 2024-2028
29	CHANCELLOR ELEMENTARY - 1939						
30	Add site lighting		\$75,000				\$75,000
31	Add fencing			\$20,000			\$20,000
32	Control upgrade			\$121,000			\$121,000
33	Expand playground						\$0
34	Replace roof old section			\$1,200,000			\$1,200,000
35	COURTHOUSE ROAD ELEMENTARY - 1993						
36	Replace fire alarm panel						\$0
37	Sidewalk and curb repair			\$75,000			\$75,000
38	Replace shingles			\$220,200			\$220,200
39	Carpet and tile replacement						\$0
40	Expand playground		\$20,000				\$20,000
41	Replace rubber roofing			\$720,000			\$720,000
42	Upgrade controls					\$68,082	\$68,082
43	LED upgrade / Security Site Lighting						\$0
44	Replace boiler						\$0
45	COURTLAND ELEMENTARY - 1986						\$0
46	Repair and overlay asphalt						\$0
47	Replace 2 grease traps						\$0
48	Carpet replacement					\$25,000	\$25,000
49	Expand playground			\$25,000			\$25,000
50	Electrical Upgrades Digital Time Equipment					\$10,000	\$10,000
51	HARRISON ROAD ELEMENTARY - 2001						\$0
52	Sidewalk and curb repair				\$50,000		\$50,000
53	Upgrade compressor and valves on dry system						\$0
54	Classroom Remodeling - Carpet and tile replacement						\$0
55	Upgrade entrance and drop off - pickup						\$0
56	Add site lighting			\$75,000			\$75,000

Maintenance Projects Updated 11/07/22		\$42,725,348	\$23,644,209	\$23,053,723	\$5,382,251	\$20,026,857	\$114,847,388
	SCHOOL/PROJECT DESCRIPTION	FY-24	FY-25	FY-26	FY-27	FY-28	5 Year Total 2024-2028
57	Expand playground		\$25,000				\$25,000
58	Upgrade controls						\$0
59	LEE HILL ELEMENTARY - 1978						\$0
60	Replace grease trap					\$40,000	\$40,000
61	Add modulars (6-8 Classroom w/Restrooms)						\$0
62	Add site lighting			\$75,000			\$75,000
63	Carpet and tile replacement						\$0
64	Replace Kitchen HVAC (HVAC Grant)	\$120,000					\$120,000
65	Doors and case work for front security entrance						\$0
66	Add fencing				\$30,000		\$30,000
67	Expand playground		\$75,000				\$75,000
68	LED upgrade						\$0
69	Replace roof on old section						\$0
70	Overlay asphalt						\$0
71	Electrical Upgrades Digital Time Equipment						\$0
72	Replace Fire alarm panel						\$0
73	LIVINGSTON ELEMENTARY - 1961						\$0
74	Overlay and repair asphalt						\$0
75	Upgrade bathrooms in old section					\$50,000	\$50,000
76	Upgrade sewage pumps		\$135,000				\$135,000
77	Replace RTU's on K building (HVAC Grant)	\$200,000					\$200,000
78	Upgrade clinic						\$0
79	Playground sitework and fencing						\$0
80	LED upgrade			\$600,000			\$600,000
81	Electrical Upgrades / Digital Time Equipment			\$10,000			\$10,000
82	New security alarm			\$25,000			\$25,000
83	Replace lower boiler (HVAC Grant)	\$175,000					\$175,000
84	Control upgrade						\$0
85	Carpet & tile replacement						\$0

Maintenance Projects Updated 11/07/22		\$42,725,348	\$23,644,209	\$23,053,723	\$5,382,251	\$20,026,857	\$114,847,388
	SCHOOL/PROJECT DESCRIPTION	FY-24	FY-25	FY-26	FY-27	FY-28	5 Year Total 2024-2028
86	Improvements to car/bus off area in parking lot		\$349,583				\$349,583
87	PARKSIDE ELEMENTARY - 2001						\$0
88	Rebuild air cool chiller			\$66,000			\$66,000
89	Add space for parent pick up						\$0
90	Upgrade compressor and valves on dry system						\$0
91	Replace fire alarm panel						\$0
92	Carpet to tile replacement			\$30,000			\$30,000
93	Rebuild boilers			\$50,000			\$50,000
94	Expand playground			\$25,000			\$25,000
95	Overlay and repair asphalt						\$0
96	Control upgrade						\$0
97	RIVERVIEW ELEMENTARY - 1993						\$0
98	Replace ballasted membrane roof						\$0
99	Replace backflow				\$25,000		\$25,000
100	Repair and upgrade sidewalks				\$50,000		\$50,000
101	Upgrade HVAC system (HVAC Grant)						\$0
102	Carpet and tile replacement						\$0
103	Replace fuel oil monitoring system						\$0
104	Expand playground		\$75,000				\$75,000
105	Fire alarm panel replacement			\$0			\$0
106	Boiler replacement for addition						\$0
107	LED upgrade						\$0
108	SALEM ELEMENTARY - 1978						\$0
109	Cafeteria and library roof replacement						\$0
110	Replace air cooled chiller. (HVAC Grant)	\$100,000					\$100,000
111	Doors and case work for front security entrance		\$0				\$0
112	Add modulars						\$0
113	Replace grease traps						\$0
114	Carpet and tile replacement			\$60,000			\$60,000

Maintenance Projects Updated 11/07/22		\$42,725,348	\$23,644,209	\$23,053,723	\$5,382,251	\$20,026,857	\$114,847,388
	SCHOOL/PROJECT DESCRIPTION	FY-24	FY-25	FY-26	FY-27	FY-28	5 Year Total 2024-2028
115	Upgrade site lighting			\$125,000			\$125,000
116	Bathrooms Upgrade						\$0
117	Replace doors in old section						\$0
118	Expand playground		\$75,000				\$75,000
119	Overlay/ asphalt					\$300,000	\$300,000
120	Electrical Upgrades Digital Time Equipment			\$10,000			\$10,000
121	Replace fire alarm system						\$0
122	LED upgrade						\$0
123	SMITH STATION ELEMENTARY - 1991						\$0
124	Concrete repair to sidewalks			\$25,000			\$25,000
125	Overlay and repair asphalt						\$0
126	Add fencing					\$30,000	\$30,000
127	Carpet and tile replacement					\$40,000	\$40,000
128	Replace water heater			\$30,000			\$30,000
129	Upgrade site lighting				\$75,000		\$75,000
130	Expand playground		\$25,000				\$25,000
131	LED upgrade						\$0
132	Control upgrade						\$0
133	Boiler replacement in addition						\$0
134	SPOTSWOOD ELEMENTARY - 1965						\$0
135	Add modulars						\$0
136	Replace case work in old section		\$200,000				\$200,000
137	Upgrade bathrooms in old section		\$300,000				\$300,000
138	Sidewalk and curb repair					\$50,000	\$50,000
139	Expand playground		\$75,000				\$75,000
140	LED upgrade						\$0
141	Upgrade controls						\$0
142	Office renovation and access control		\$400,000				\$400,000
143	SPOTSYLVANIA ELEMENTARY - 1950						\$0

Maintenance Projects Updated 11/07/22		\$42,725,348	\$23,644,209	\$23,053,723	\$5,382,251	\$20,026,857	\$114,847,388
	SCHOOL/PROJECT DESCRIPTION	FY-24	FY-25	FY-26	FY-27	FY-28	5 Year Total 2024-2028
144	Carpet and tile replacement						\$0
145	Replace grease traps					\$40,000	\$40,000
146	Masonry and concrete repair entrances ADA						\$0
147	Rebuild air cooled chiller						\$0
148	Expand playground		\$75,000				\$75,000
149	Asphalt repair/overlay						\$0
150	Roof replacement cafe & kitchen			\$300,000			\$300,000
151	Electrical Upgrades Digital Time Equipment						\$0
152	Replace main breaker new wing					\$40,000	\$40,000
153	New security alarm			\$25,000			\$25,000
154	Control upgrade			\$20,000			\$20,000
155	WILDERNESS ELEMENTARY - 1998						\$0
156	Concrete repair to curb and gutter						\$0
157	Overlay and repair asphalt						\$0
158	Replace fire alarm panel		\$50,000				\$50,000
159	Carpet and tile replacement						\$0
160	Replace boiler					\$120,000	\$120,000
161	Replace water heater						\$0
162	Replace chiller (HVAC Grant)	\$316,250					\$316,250
163	Replace cooling tower		\$275,000				\$275,000
164	Expand playground		\$75,000				\$75,000
165	Add pre heat coil					\$50,000	\$50,000
166	Control upgrade					\$180,000	\$180,000
167	BATTLEFIELD MIDDLE - 1978						\$0
168	Overlay and repair asphalt						\$0
169	Sidewalk and curb repair					\$50,000	\$50,000
170	Replace lockers in locker room					\$200,000	\$200,000
171	Upgrade guidance area		\$150,000				\$150,000
172	Upgrade fields			\$50,000			\$50,000

Maintenance Projects Updated 11/07/22		\$42,725,348	\$23,644,209	\$23,053,723	\$5,382,251	\$20,026,857	\$114,847,388
	SCHOOL/PROJECT DESCRIPTION	FY-24	FY-25	FY-26	FY-27	FY-28	5 Year Total 2024-2028
173	Replace grease trap						\$0
174	Carpet and tile replacement						\$0
175	Replace fencing			\$100,000			\$100,000
176	Replace upgrade fire alarm system		\$0				\$0
177	Rebuild chiller			\$100,000			\$100,000
178	Roof replacement of gym						\$0
179	LED upgrade						\$0
180	Electrical Upgrades Digital Time Equipment						\$0
181	Replace roof top unit in addition						\$0
182	Replace cooling tower (HVAC Grant)						\$0
183	CHANCELLOR MIDDLE - 1988						\$0
184	Sidewalk and curb repair						\$0
185	Add site lighting			\$125,000			\$125,000
186	MEP renovation					\$1,430,000	\$1,430,000
187	Electrical Upgrades Digital Time Equipment						\$0
188	FREEDOM MIDDLE - 2003						\$0
189	Rebuild 2 water cooled chillers (HVAC Grant)	\$101,998					\$101,998
190	Overlay and repair asphalt						\$0
191	Sidewalk and curb repair						\$0
192	Carpet and tile replacement			\$30,000	\$30,000		\$60,000
193	Upgrade road to ball fields			\$25,000			\$25,000
194	Replace fire alarm panel					\$40,000	\$40,000
195	Upgrade replace VFD controls						\$0
196	Electrical Upgrades Digital Time Equipment						\$0
197	Replace gym scoreboard						\$0
198	Replace light rack in theatre			\$80,000			\$80,000
199	Replace boiler						\$0
200	Replace cooling tower (HVAC Grant)	\$275,000					\$275,000
201	NI RIVER MIDDLE - 1999						\$0

Maintenance Projects Updated 11/07/22	\$42,725,348	\$23,644,209	\$23,053,723	\$5,382,251	\$20,026,857	\$114,847,388
SCHOOL/PROJECT DESCRIPTION	FY-24	FY-25	FY-26	FY-27	FY-28	5 Year Total 2024-2028
202 Concrete replacement / repair						\$0
203 Upgrade site lighting					\$125,000	\$125,000
204 Upgrade road to ball fields			\$125,000			\$125,000
205 Overlay and repair asphalt		\$700,000				\$700,000
206 Add fencing					\$30,000	\$30,000
207 Replace fire alarm panel						\$0
208 Upgrade clocks						\$0
209 LED upgrade					\$750,000	\$750,000
210 Replace dimming board						\$0
211 Replace boilers						\$0
212 Upgrade controls						\$0
213 POST OAK MIDDLE - 2006						\$0
214 Carpet and tile replacement			\$60,000			\$60,000
215 Overlay and repair asphalt						\$0
216 Sidewalk and concrete repair					\$25,000	\$25,000
217 Replace water heaters						\$0
218 Upgrade site lighting		\$125,000				\$125,000
219 Replace clocks						\$0
220 LED upgrade					\$750,000	\$750,000
221 Replace gym scoreboard			\$20,000			\$20,000
222 Replace dimming board						\$0
223 Control upgrade						\$0
224 Replace cooling tower						\$0
225 SPOTSYLVANIA MIDDLE - 1968						\$0
226 Build bus lot (auxiliary lot) inc cameras						\$0
227 Renovation and expansion of school to include modular unit	\$36,116,800	\$12,029,200				\$48,146,000
228 THORNBURG MIDDLE - 1994						\$0
229 Rebuild water cooled chiller (HVAC Grant)						\$0

	Maintenance Projects Updated 11/07/22	\$42,725,348	\$23,644,209	\$23,053,723	\$5,382,251	\$20,026,857	\$114,847,388
	SCHOOL/PROJECT DESCRIPTION	FY-24	FY-25	FY-26	FY-27	FY-28	5 Year Total 2024-2028
230	Resurface track			\$135,000			\$135,000
231	Roof replacement						\$0
232	Add site lighting						\$0
233	Classroom addition and renovation		\$60,000	\$4,000,000	\$2,600,000		\$6,660,000
234	Concrete and curb replacement					\$120,000	\$120,000
235	Replace fire alarm panel			\$0			\$0
236	LED upgrade						\$0
237	Electrical Upgrades Digital Time Equipment			\$10,000			\$10,000
238	Replace dimming board			\$50,000			\$50,000
239	Replace boilers (HVAC Grant)	\$1,015,200					\$1,015,200
240	Control upgrade			\$100,000			\$100,000
241	CHANCELLOR HIGH - 1987						\$0
242	Upgrade concessions area in field house			\$125,000			\$125,000
243	Replace fixtures in locker rooms in school			\$75,000			\$75,000
244	Replace fixtures in field house bathrooms			\$75,000			\$75,000
245	Add press box for baseball						\$0
246	Add site lighting for athletic field						\$0
247	Replace sound system - outside stadium			\$175,000			\$175,000
248	Replace add fencing			\$175,000			\$175,000
249	Replace generator for middle and high school						\$0
250	Professional services for renovation			\$125,000			\$125,000
251	MEP renovation					\$4,952,250	\$4,952,250
252	Track resurface						\$0
253	Stadium press box			\$350,000			\$350,000
254	Electrical Upgrades Digital Time Equipment						\$0
255	LED stadium upgrade						\$0
256	Replace dimming board		\$80,000				\$80,000
257	Overlay and repair asphalt phase 2			\$350,000			\$350,000
258	Chiller plant replacement (HVAC Grant)						\$0

Maintenance Projects Updated 11/07/22		\$42,725,348	\$23,644,209	\$23,053,723	\$5,382,251	\$20,026,857	\$114,847,388
	SCHOOL/PROJECT DESCRIPTION	FY-24	FY-25	FY-26	FY-27	FY-28	5 Year Total 2024-2028
259	COURTLAND HIGH - 1980						\$0
260	Overlay and repair asphalt						\$0
261	Track resurface				\$385,000		\$385,000
262	Partial Roof replacement						\$0
263	Upgrade LED stadium & other fields						\$0
264	MASSAPONAX HIGH - 1998						\$0
265	Replace chiller and heat exchanger (HVAC Grant)	\$1,400,000					\$1,400,000
266	Replace boiler in field house			\$75,000			\$75,000
267	Replace fixtures in locker rooms of school			\$75,000			\$75,000
268	Replace fixtures in field house bathrooms			\$75,000			\$75,000
269	Add concrete under stadium bleachers			\$100,000			\$100,000
270	Add parking behind school						\$0
271	Track resurface			\$385,000			\$385,000
272	Overlay all asphalt		\$1,700,000				\$1,700,000
273	Upgrade controls						\$0
274	Replace heat recovery unit (HVAC Grant)						\$0
275	Roof replacement						\$0
276	Replace cooling tower			\$0			\$0
277	LED upgrade						\$0
278	Refinish auditorium						\$0
279	Replace gym bleachers						\$0
280	RIVERBEND HIGH - 2004						\$0
281	Sidewalk and concrete repair				\$75,000		\$75,000
282	Add fencing				\$30,000		\$30,000
283	Flooring (Office Guidance)		\$0				\$0
284	Track resurface		\$385,000				\$385,000
285	Electrical Upgrades Digital Time Equipment						\$0
286	Replacement of sound system - outside stadium						\$0
287	Upgrade to side lighting						\$0

Maintenance Projects Updated 11/07/22		\$42,725,348	\$23,644,209	\$23,053,723	\$5,382,251	\$20,026,857	\$114,847,388
	SCHOOL/PROJECT DESCRIPTION	FY-24	FY-25	FY-26	FY-27	FY-28	5 Year Total 2024-2028
288	Upgrade LED lighting stadium & other fields						\$0
289	Replace dimmer board						\$0
290	Control upgrade (HVAC Grant)	\$129,000					\$129,000
291	Replace cooling tower (HVAC Grant)						\$0
292	SPOTSYLVANIA HIGH - 1992						\$0
293	Add site lighting			\$125,000			\$125,000
294	Carpet and tile replacement			\$40,000			\$80,000
295	Replace fixtures in field house bathrooms						\$0
296	Replace domestic water heater						\$0
297	Upgrade fieldhouse concession area		\$120,000				\$120,000
298	Track resurface		\$355,000				\$355,000
299	Upgrade controls from pneumatic to DDC (HVAC Grant)						\$0
300	Replace fixtures in locker rooms in school		\$75,000				\$75,000
301	Professional services edition/upgrades					\$100,000	\$100,000
302	Paint water tower						\$0
303	Changes to commons area for security			\$100,000			\$100,000
304	Roof replacement			\$1,725,000			\$1,725,000
305	Replace upgrade sound system						\$0
306	Repurpose space add innovation center				\$75,000	\$3,915,804	\$3,990,804
307	Electrical Upgrades Digital Time Equipment						\$0
308	Stage Lighting						\$0
309	Upgrade LED Baseball & Softball fields			\$50,000			\$50,000
310	Replace boilers						\$0
311	CAREER & TECH CENTER - 1980						\$0
312	Replace roof on front section						\$0
313	Upgrade areas for new programs and other supporting areas	\$599,100					\$599,100
314	Replace fire doors						\$0

Maintenance Projects Updated 11/07/22	\$42,725,348	\$23,644,209	\$23,053,723	\$5,382,251	\$20,026,857	\$114,847,388
SCHOOL/PROJECT DESCRIPTION	FY-24	FY-25	FY-26	FY-27	FY-28	5 Year Total 2024-2028
315 Replace upgrade shop doors openers			\$175,000			\$175,000
316 Replace switch gear						\$0
317 Control upgrade						\$0
318 JOHN J. WRIGHT E & CC - 1950						\$0
319 Upgrade sewage plant						\$0
320 Add new well and chemical feed system			\$350,000			\$350,000
321 Repair replace brick work			\$200,000			\$200,000
322 Upgrade area for Special ED storage			\$75,000			\$75,000
323 Overlay & asphalt					\$300,000	\$300,000
324 Upgrade clocks						\$0
325 LED upgrade						\$0
326 Replace dimmer board						\$0
327 Replace boilers						\$0
328 Control upgrade						\$0
329 ITT CENTER - 1986						\$0
330 Add site lighting			\$125,000			\$125,000
331 Replace two roof top units			\$0			\$0
332 Replace roof						\$0
333 LED Upgrade						\$0
334 Overlay Asphalt			\$300,000			\$300,000
335 Control upgrade						\$0
336 MAINTENANCE COMPLEX - 2009						\$0
337 Replace 3/4 ton service trucks	\$65,000	\$65,000	\$65,000	\$65,000	\$35,000	\$295,000
338 Replace 3/4 ton service vans	\$50,000	\$50,000	\$50,000	\$50,000	\$35,000	\$235,000
339 Replace front mount 4x4 mowers		\$75,000		\$75,000	\$76,921	\$226,921
340 Chemical lift for water system		\$35,000				\$35,000
341 Add storage and warehouse space					\$650,000	\$650,000
342 Replace landscape trailers		\$8,000		\$6,946		\$14,946
343 Replace fork lift		\$40,000				\$40,000

Maintenance Projects Updated 11/07/22		\$42,725,348	\$23,644,209	\$23,053,723	\$5,382,251	\$20,026,857	\$114,847,388
	SCHOOL/PROJECT DESCRIPTION	FY-24	FY-25	FY-26	FY-27	FY-28	5 Year Total 2024-2028
344	Overlay all asphalt			\$600,000			\$600,000
345	Replace large air comp		\$40,853				\$40,853
346	Replace dump truck			\$85,000			\$85,000
347	Replace gator at high schools		\$20,993	\$10,000			\$30,993
348	Replace box truck with lift gates		\$80,000	\$80,000			\$160,000
349	Purchase two man scissor lift		\$40,000	\$40,000			\$80,000
350	Replace bucket truck		\$45,000	\$250,000			\$295,000
351	Add HVAC to custodial warehouse					\$150,000	\$150,000
352	Replace sand spreaders		\$4,362	\$9,000			\$13,362
353	Replace single man lifts						\$0
354	Replace dust collector				\$25,000		\$25,000
355	Control upgrade						\$0
356	SCHOOL ADMIN BUILDING - 2004						\$0
357	Add site lighting			\$75,000			\$75,000
358	Replace carpet			\$125,000			\$125,000
359	Replace roof					\$350,000	\$350,000
360	Replace fire alarm system						\$0
361	Overlay asphalt						\$0
362	Upgrade controls						\$0
363	OTHER PROJECTS						\$0
364	Other Projects / Unplanned Emergency Needs	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
365	Special Education Capacity Needs Design Phase		\$4,481,218	\$5,601,523	\$1,120,305		\$11,203,046
369.00	Grand Total	\$42,725,348	\$23,644,209	\$23,053,723	\$5,382,251	\$20,026,857	\$114,847,388

TECHNOLOGY

CAPITAL PROJECT REQUESTS

Technology

DEPARTMENT: Spotsylvania County Public Schools

PROJECT NAME: TECHNOLOGY Non-Construction Budget Requests

DESCRIPTION: Maintenance, repair, and replacement of computers, servers, switches, and networks throughout the Spotsylvania County Schools Division.

JUSTIFICATION: Spotsylvania County Schools continues to maintain and improve instructional and support technology through the replacement of computers, servers, cables, blade servers, controllers, laptop computers, switches and disk expansion, and other equipment. An updated technology infrastructure allows staff and parents to access more resources and communicate more effectively utilizing the latest applications.

TOTAL CAPITAL PROJECT COST:

Planning & Design 2006-2028	Property Acquisition N.A.	Construction/Implementation FY 2024-2028
		\$27,579,592

	FY06-FY13	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	PROJECT Totals	CIP Totals 2024-2028
Financing/Funding Methods:																
Proffers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Va. Public School Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Obligation Bond (Bond Rf 2005 & 06)	\$24,075,083	\$5,538,807	\$8,870,554	\$4,432,500	\$3,405,580	\$3,141,520	\$2,309,924	\$5,124,960	\$5,104,786	\$6,040,320	\$4,012,738	\$3,825,681	\$7,640,853	\$6,060,000	\$89,583,306	\$27,579,592
State Aide	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lease Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Aid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from General Fund Local Revenues	\$2,175,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,175,817	\$0
Service Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (Proffer)	\$58,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,819	\$0
Other (Interest Earned on Bonds)	\$5,247,641	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,247,641	\$0
Total Funding	\$31,557,360	\$5,538,807	\$8,870,554	\$4,432,500	\$3,405,580	\$3,141,520	\$2,309,924	\$5,124,960	\$5,104,786	\$6,040,320	\$4,012,738	\$3,825,681	\$7,640,853	\$6,060,000	\$97,065,583	\$27,579,592
Capital Expenditures																
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles & Equipment	\$26,250,900	\$5,538,807	\$8,870,554	\$4,432,500	\$3,405,580	\$3,141,520	\$2,309,924	\$5,124,960	\$5,104,786	\$6,040,320	\$4,012,738	\$3,825,681	\$7,640,853	\$6,060,000	\$91,759,123	\$27,579,592
Other	\$5,306,460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,306,460	\$0
Total Capital Expenditures	\$31,357,360	\$5,538,807	\$8,870,554	\$4,432,500	\$3,405,580	\$3,141,520	\$2,309,924	\$5,124,960	\$5,104,786	\$6,040,320	\$4,012,738	\$3,825,681	\$7,640,853	\$6,060,000	\$97,065,583	\$27,579,592

FY 24

Description	Amount
Replacement Computers(Desktops, Laptops, Devices)	\$744,120.00
Replace Projectors/Printers	\$50,000.00
Additional Door Locks for Access Control	\$600,000.00
Wireless upgrade (phase 2)	\$900,000.00
Replacement LAN Switches	\$840,000.00
Datacenter Core Switch Replacment	\$560,000.00
Voip System/Servers Refresh	\$500,000.00
Blade Servers	\$80,000.00
Trailer Installations	\$46,200.00
UPS Replacement and Additional	\$40,000.00
Intercom Replacement (6)	\$780,000.00
Instructional Solution	\$900,000.00
Annual Total	\$6,040,320.00

FY 25

Description	Amount
Replacement Computers(Desktops, Laptops, Devices)	\$1,117,738.00
Replace Projectors/Printers	\$50,000.00
Additional Door Locks for Access Control	\$600,000.00
Internet Firewall	\$400,000.00
Internet Router	\$75,000.00
Increased Backup storage	\$50,000.00
UPS Replacement and Additional	\$40,000.00
Intercom Replacement (6)	\$780,000.00
Instructional Solution	\$900,000.00
Annual Total	\$4,012,738.00

FY 26

Description	Amount
Replacement Computers(Desktops, Laptops, Devices)	\$1,799,681.00
F5 Load Balancer	\$100,000.00
Hardware refresh	\$36,000.00
UPS Replacement and Additional	\$40,000.00
Data Center UPS Replacement	\$400,000.00
Instructional Solution	\$900,000.00
School File Servers Phase 1	\$500,000.00
Replace Projectors/Printers	\$50,000.00
Annual Total	\$3,825,681.00

FY 27**Description**

Replacement Computers(Desktops, Laptops, Devices)	\$3,562,453.00
Replacement Phones	\$700,000.00
UPS Replacement and Additional	\$40,000.00
Security Camera Server Refresh	\$400,000.00
Security Refresh/Additions	\$500,000.00
Replacement 3Par SAN #1 & #2	\$900,000.00
Replacement SAN Core Switches	\$96,000.00
School File Servers Phase 2	\$400,000.00
Replace Projectors/Printers	\$50,000.00
Instructional Solution	\$900,000.00
Trailer Installation	\$92,400.00

Annual Total**\$7,640,853.00****FY 28****Description****Amount**

Replacement Computers(Desktops, Laptops, Devices)	\$300,000.00
Replace Projectors/Printers	\$480,000.00
Wireless upgrade (phase 1)	\$1,500,000.00
Replacement PoE LAN Switches	\$1,800,000.00
UPS Replacement and Additional	\$80,000.00
Infrastructure addition and improvements	\$1,500,000.00
Replace Data Domain	\$400,000.00
	\$6,060,000.00

\$27,579,592.00

TRANSPORTATION

CAPITAL PROJECT REQUESTS

School Buses

DEPARTMENT: Spotsylvania County Public Schools
 PROJECT NAME: **SCHOOL BUSES (purchase) Non-construction Budget Requests**
 DESCRIPTION: Replacement of "regular" school buses that are at least fifteen (15) years old. Replacement of specially equipped school buses that are ten (10) years old. Add to the bus fleet to match the transportation needs of the school division with regard to student ridership and enrollment.
 JUSTIFICATION: The revised recommendation replacement schedule for school buses is 15 years. The school division requests replacement of school buses older than 15 years for regular transportation needs and older than 10 years for special needs buses. Maintenance and repairs are very expensive for the specially-equipped buses after this time period. Due to the changes in technology, it is not uncommon for a shortage or the non-existence of parts available after a few years for the special equipment required in/on these buses. New emission standards require replacement of older buses as well.

TOTAL CAPITAL PROJECT COST:																	
Planning & Design 2006-2028		Property Acquisition N.A.		Construction/Implementation FY 2024-2028													

Transportation CIP Request 2024-2028

Description	Qty	FY 2024 Total Cost	Qty	FY 2025 Total Cost	Qty	FY 2026 Total Cost	Qty	FY 2027 Total Cost	Qty	FY 2028 Total Cost	5 Year Qty Total	5 Year Total
Replacement Buses												
77-Passenger	23	\$2,792,683	22	\$2,751,408	23	\$2,962,768	23	\$3,051,460	23	\$3,143,004	114	\$14,701,323
SpEd	7	\$853,440	7	\$879,043	7	\$905,415	7	\$932,575	7	\$960,552	35	\$4,531,025
Head Start	0		0		0		0		0		0	\$0
Total Replacement Buses	30	\$3,646,123	29	\$3,630,451	30	\$3,868,183	30	\$3,984,035	30	\$4,103,556	149	\$19,232,348
Additional Buses												
77-Passenger	1	\$121,421	1	\$125,064	1	\$128,816	1	\$132,680	1	\$136,660	5	\$644,641
SpEd	1	\$121,920	1	\$125,578	1	\$129,345	1	\$133,225	1	\$137,222	5	\$647,290
Total Additional Buses	2	\$243,341	2	\$250,642	2	\$258,161	2	\$265,905	2	\$273,882	10	\$1,291,931
Other Equipment												
Ancillary Bus Equipment		\$26,363		\$25,753		\$26,029		\$26,205		\$26,991		\$131,341
Bus Engine Replacement	1	\$25,000	1	\$25,250	1	\$26,000	1	\$26,520	1	\$27,316	1	\$130,086
Total Other Equipment		\$51,363.00		\$51,003.00		\$52,029.00		\$52,725.00		\$54,307		\$261,427
Grand Total	33	\$3,940,827.00	32	\$3,932,096.00	33	\$4,178,373.00	33	\$4,302,665.00	33	\$4,431,745	159	\$20,785,706

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This CIP request would maintain our conventional buses on a 15 year replacement cycle and our special needs buses on a 10 year replacement cycle.

ENROLLMENT

Actual Enrollment for October 1, 2022																					
School	Sub	KG	1	2	3	4	5	6	7	8	9	10	11	12	12 +	HS	SpEd	VPI	TOTAL	Speech (no count)	"check total"
	TOTAL																				
Battlefield E.	689	115	108	102	119	105	112									5	5	13	684	5	689
Berkeley E.	275	44	33	48	44	41	43										16	3	272	3	275
Brock Rd.	706	120	100	103	127	119	125												701	5	706
Cedar Forest	815	119	114	127	120	115	138									39	20	18	810	5	815
Chancellor E.	473	80	80	66	82	69	82										3	9	471	2	473
Courthouse Rd.	785	119	149	110	136	128	132										6		780	5	785
Courtland E.	538	92	84	78	71	97	75									8	19	10	534	4	538
Harrison Road	724	92	123	107	119	104	116									17	26	18	722	2	724
Lee Hill	659	103	120	98	110	124	101										1	1	658	1	659
Livingston	439	68	74	63	69	65	71										8	19	437	2	439
Parkside	956	125	166	165	156	133	188										11	6	950	6	956
Riverview	657	88	102	90	103	100	99										18	49	649	8	657
Spotsylvania E	589	91	92	98	95	87	98									5	6	13	585	4	589
Salem	617	93	108	89	101	102	92										11	18	614	3	617
Smith Station	667	95	112	109	104	109	118										18	1	666	1	667
Spotswood	511	73	75	96	92	84	88												508	3	511
Wilderness	661	100	95	104	95	93	114									19	15	20	655	6	661
InState Day Res.	15			5	5	1	4												15		
Subtotal	10776	1617	1735	1658	1748	1676	1796									93	190	198	10711	65	10776
Battlefield M.	791							263	268	260									791		
Chancellor M	852							273	297	282									852		
Freedom	774							259	238	277									774		
Ni River	719							232	242	245									719		
Post Oak	663							217	237	209									663		
Spotsy. M.	976							328	315	333									976		
Thornburg	700							260	218	222									700		
InState Day Res.	21							8	7	6									21		
Subtotal	5496							1840	1822	1834									5496		5496
Quest Program	47										6	10	4	27	0				47		
Chancellor H	1383										381	363	315	319	5				1383		
Courtland H	1544										409	414	328	389	4				1544		
Massaponax	1721										476	447	377	385	36				1721		
Riverbend	1989										525	515	475	465	9				1989		
Spotsy. High	1372										405	379	292	294	2				1372		
InState Day Res.	38										12	8	5	5	8				38		
Subtotal	8094										2214	2136	1796	1884	64				8094		8094
TOTAL	24366																		24301		

SPOTSYLVANIA COUNTY PUBLIC SCHOOLS

HISTORICAL AND PROJECTED ENROLLMENT FOR OCTOBER 1ST

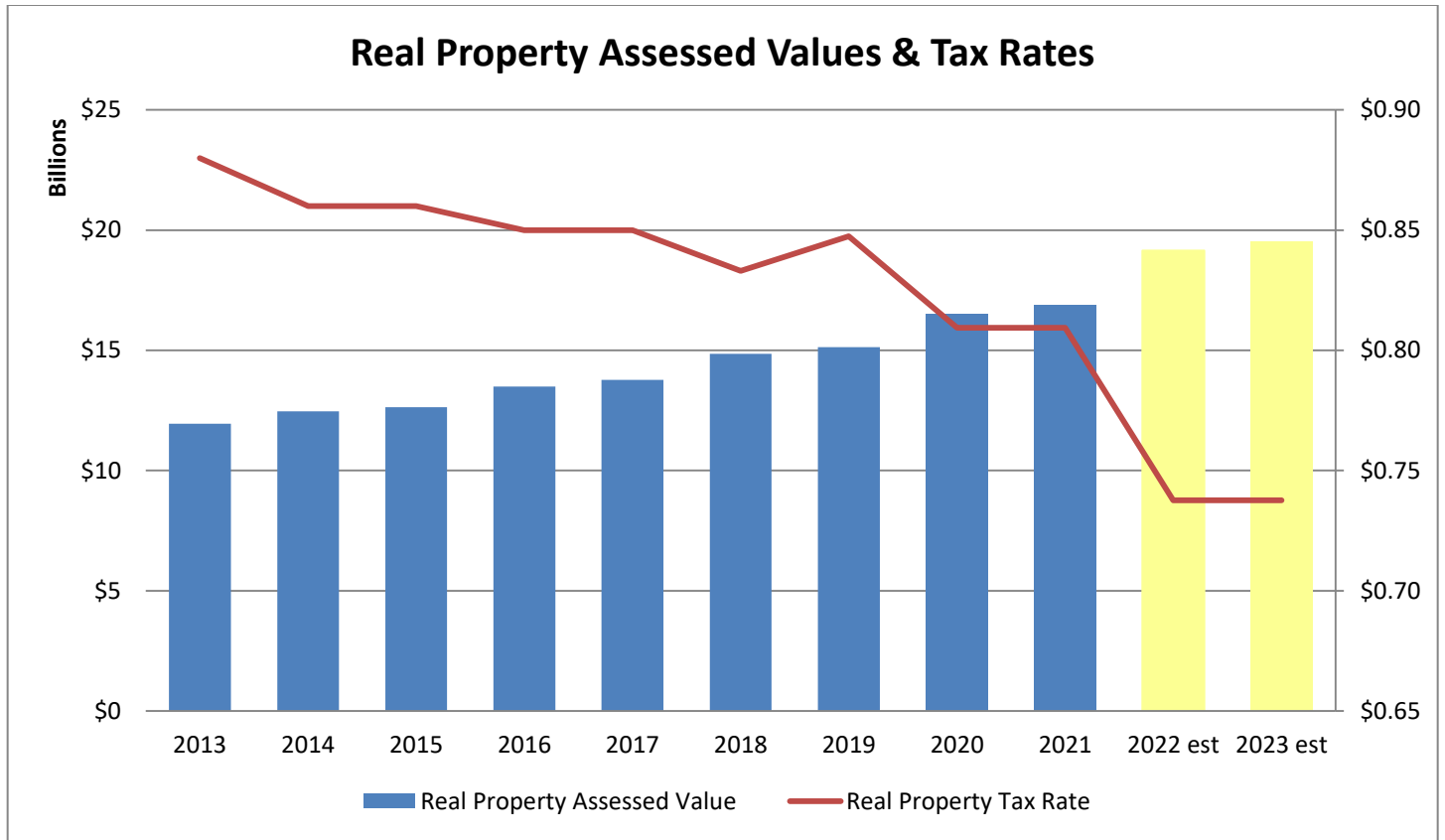
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
PK	360	400	401	433	462	442	483	483	483	483	483	483	483	483	483	483	483
K	1,565	1,586	1,567	1,545	1,623	1,373	1,645	1,663	1,676	1,671	1,642	1,621	1,612	1,593	1,575	1,579	1,579
1	1,612	1,579	1,664	1,599	1,614	1,563	1,562	1,730	1,731	1,731	1,726	1,708	1,694	1,673	1,656	1,637	1,618
2	1,776	1,602	1,652	1,721	1,641	1,549	1,694	1,593	1,764	1,765	1,763	1,753	1,737	1,731	1,710	1,691	1,672
3	1,801	1,792	1,646	1,698	1,758	1,601	1,610	1,728	1,626	1,797	1,796	1,791	1,783	1,774	1,768	1,745	1,727
4	1,716	1,771	1,854	1,688	1,747	1,678	1,694	1,642	1,759	1,656	1,828	1,825	1,820	1,819	1,811	1,802	1,778
5	1,812	1,760	1,836	1,866	1,747	1,717	1,772	1,733	1,673	1,793	1,690	1,859	1,856	1,858	1,857	1,847	1,838
PK-5 Total	10,642	10,490	10,620	10,550	10,592	9,923	10,460	10,572	10,712	10,896	10,940	11,063	10,994	10,950	10,878	10,780	10,695
6	1,785	1,850	1,788	1,841	1,924	1,701	1,777	1,806	1,753	1,716	1,830	1,714	1,885	1,884	1,886	1,888	1,875
7	1,814	1,828	1,885	1,806	1,937	1,907	1,786	1,814	1,842	1,790	1,750	1,867	1,750	1,925	1,924	1,926	1,927
8	1,867	1,858	1,865	1,899	1,844	1,913	1,957	1,812	1,841	1,870	1,816	1,775	1,893	1,775	1,953	1,952	1,954
6-8 Total	5,466	5,536	5,538	5,546	5,705	5,521	5,520	5,432	5,436	5,376	5,396	5,356	5,528	5,584	5,763	5,766	5,756
9	2,017	2,014	2,043	2,025	2,118	1,975	2,244	2,181	2,016	2,049	2,088	2,025	1,982	2,110	1,982	2,177	2,177
10	1,928	1,928	1,910	1,874	1,947	2,018	1,912	2,142	2,080	1,923	1,956	1,900	1,932	1,889	2,011	1,892	2,075
11	1,773	1,824	1,839	1,820	1,775	1,813	1,884	1,828	2,046	1,989	1,859	1,869	1,902	1,846	1,804	1,921	1,808
12	1,799	1,754	1,815	1,805	1,735	1,785	1,786	1,873	1,818	2,030	1,974	1,829	1,857	1,889	1,835	1,794	1,907
12+ Total	53	46	49	55	61	58	67	67	67	67	67	67	67	67	67	67	67
9-12+ Total	7,570	7,566	7,656	7,579	7,636	7,649	7,893	8,091	8,027	8,058	7,924	7,780	7,740	7,801	7,699	7,851	8,034
Total Enrollment	23,678	23,592	23,814	23,675	23,933	23,093	23,873	24,095	24,175	24,330	24,260	24,199	24,262	24,335	24,340	24,397	24,485
Total All Grades	23,678	23,592	23,814	23,675	23,933	23,093	23,873	24,095	24,175	24,330	24,260	24,199	24,262	24,335	24,340	24,397	24,485
Change	-86	-86	222	-139	258	-840	780	222	80	155	-70	-61	63	73	5	57	88
Percent Change	-0.4%	-0.4%	0.9%	-0.6%	1.1%	-3.5%	3.4%	0.9%	0.3%	0.6%	-0.3%	-0.3%	0.3%	0.3%	0.0%	0.2%	0.4%
Total PK-5	10,642	10,490	10,620	10,550	10,592	9,923	10,460	10,572	10,712	10,896	10,940	11,063	10,994	10,950	10,878	10,780	10,695
Change	-152	-152	130	-70	42	-669	537	112	140	184	44	123	-69	-44	-72	-98	-85
Percent Change	-1.4%	-1.4%	1.2%	-0.7%	0.4%	-6.3%	5.4%	1.1%	1.3%	1.7%	0.4%	1.1%	-0.6%	-0.4%	-0.7%	-0.9%	-0.8%
Total 6-8	5,466	5,536	5,538	5,546	5,705	5,521	5,520	5,432	5,436	5,376	5,396	5,356	5,528	5,584	5,763	5,766	5,756
Change	70	70	2	8	159	-184	-1	-88	4	-60	20	-40	172	56	179	3	-10
Percent Change	1.3%	1.3%	0.0%	0.1%	2.9%	-3.2%	0.0%	-1.6%	0.1%	-1.1%	0.4%	-0.7%	3.2%	1.0%	3.2%	0.1%	-0.2%
Total 9-12	7,570	7,566	7,656	7,579	7,636	7,649	7,893	8,091	8,027	8,058	7,924	7,780	7,740	7,801	7,699	7,851	8,034
Change	-4	-4	90	-77	57	13	244	198	-64	31	-134	-144	-40	61	-102	152	183
Percent Change	-0.1%	-0.1%	1.2%	-1.0%	0.8%	0.2%	3.2%	2.5%	-0.8%	0.4%	-1.7%	-1.8%	-0.5%	0.8%	-1.3%	2.0%	2.3%
Forecasts developed November 2021																	
Green cells (2021-2022 and earlier) are historical data																	
Blue cells (2022-2023 and later) are forecasted years																	

Tax Base and Rate Trends

Real Estate Tax Rate History

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

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



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

Bond Amortization Schedule

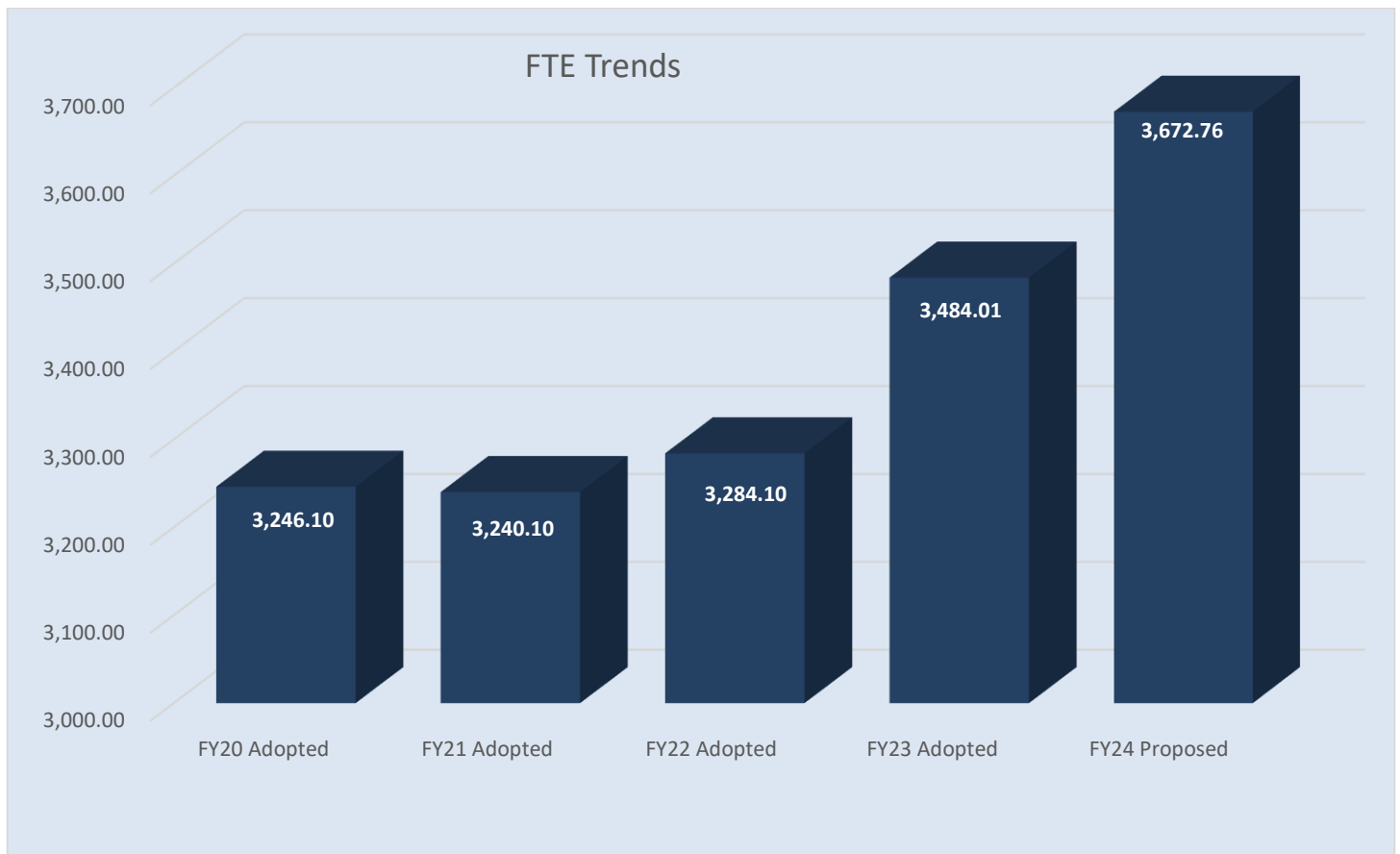
#	TITLE	ISSUE DATE	MATURITY DATE	ANNUAL INTEREST RATE (%)	RATES: FIXED	ORIGINAL PRINCIPAL AMOUNT	ANNUAL PRINCIPAL SCHEDULED TO RETIRE IN FY23	PRINCIPAL AMOUNT OUTSTANDING
VPSA/IDA/EDA LOANS:								
1	VPSA 02A	5/1/02	7/1/22	3.60% - 5.60%	FIXED	\$17,315,000	\$820,000	\$820,000
2	VPSA 02B	11/1/02	7/1/23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

Updated FY 2024 Bond data will be included at the adopted level.

Allocation of Positions (FTE)

The table below reflects the FY 2024 Proposed full-time equivalent (FTE) positions for all funds with comparison data for the previous four fiscal years adopted FTEs. The authorized number of FTEs for the budget year ensures compliance with state requirements for class size and other Standards of Quality regulations. In some fiscal years the division could have "mid-year" FTE changes that are approved by the school board.

Object Description	FY20 Adopted	FY21 Adopted	FY22 Adopted	FY23 Adopted	FY24 Proposed
111000 - COMP OF DIRECTORS	21.0	22.0	22.0	22.0	22.0
111100 - COMP OF BOARD MEMBERS	7.0	7.0	7.0	7.0	7.0
111200 - COMP OF SUPERINTENDENT	1.0	1.0	1.0	1.0	1.0
111300 - COMP OF ASST SUPTS	2.0	2.0	3.0	3.0	3.0
111600 - RECERTIFICATION SPCLST	1.0	1.0	1.0	1.0	1.0
111700 - SPECIALISTS	2.0	2.0	2.0	2.0	8.3
111800 - ACTIVITIES PERSONNEL	5.0	5.0	5.0	5.0	5.0
112100 - COMP OF TEACHERS	1,820.9	1,820.9	1,846.5	1,925.7	1,964.7
112300 - COMP OF COORDINATOR	15.0	15.0	14.0	15.0	15.0
112400 - COMP OF INST SUPERVISORS	2.0	2.0	2.0	1.0	1.0
112600 - COMP OF PRINCIPALS	32.0	32.0	32.0	32.0	32.0
112700 - COMP OF ASS'T PRINCIPALS	38.0	38.0	38.0	39.0	40.0
113000 - COMP-PROF SUPV PERSONNEL	26.0	26.0	26.0	25.0	26.0
113100 - COMP OF SCHOOL NURSES	30.0	30.0	30.0	32.0	33.0
113200 - COMP OF PSYCHOLOGISTS	15.0	15.0	15.0	10.0	18.0
113400 - COMP OF SOCIAL WORKERS	33.0	33.0	33.0	36.0	40.0
113500 - SUPERVISOR	2.0	1.0	2.0	5.0	8.0
113600 - SUPERVISOR - MAINTENANCE	2.0	2.0	2.0	2.0	2.0
113900 - COMP OF THERAPISTS	13.4	13.4	13.8	14.1	14.1
114000 - COMP-TECHNICAL PERSONNEL	26.0	26.0	28.0	28.0	28.0
114100 - COMP OF TEACHER ASS'TS	384.6	384.6	398.6	513.6	621.1
114200 - COMP-HEALTH/SAFETY OFFICE	11.0	11.0	11.0	11.0	11.0
114500 - COMP OF CAFETERIA WORKERS	32.0	26.0	26.0	21.0	21.0
114700 - EDUCATIONAL DIAGNOSTICIAN				4.0	8.0
114800 - CLINICAL ASSISTANTS	5.0	5.0	5.0	5.0	5.0
115000 - COMP OF CLERICAL STAFF	158.5	158.5	158.5	160.5	166.5
116100 - COMP OF MAINT EMPLOYEES	63.0	63.0	63.0	65.0	68.0
116500 - COMP OF MECHANICS	16.0	16.0	17.0	17.0	17.0
117000 - DRIVER PAY	325.0	325.0	325.0	325.0	325.0
119100 - COMP OF CUSTODIANS	83.7	83.7	83.7	83.1	88.1
134000 - COMP OF BUS AIDES	73.0	73.0	73.0	73.0	73.0
Grand Total	3,246.10	3240.10	3,284.10	3,484.01	3,672.76



Note: For both the FTE table and graph, midyear school board approved FTE changes would impact the following year's proposed FTE total.

Benchmark Data

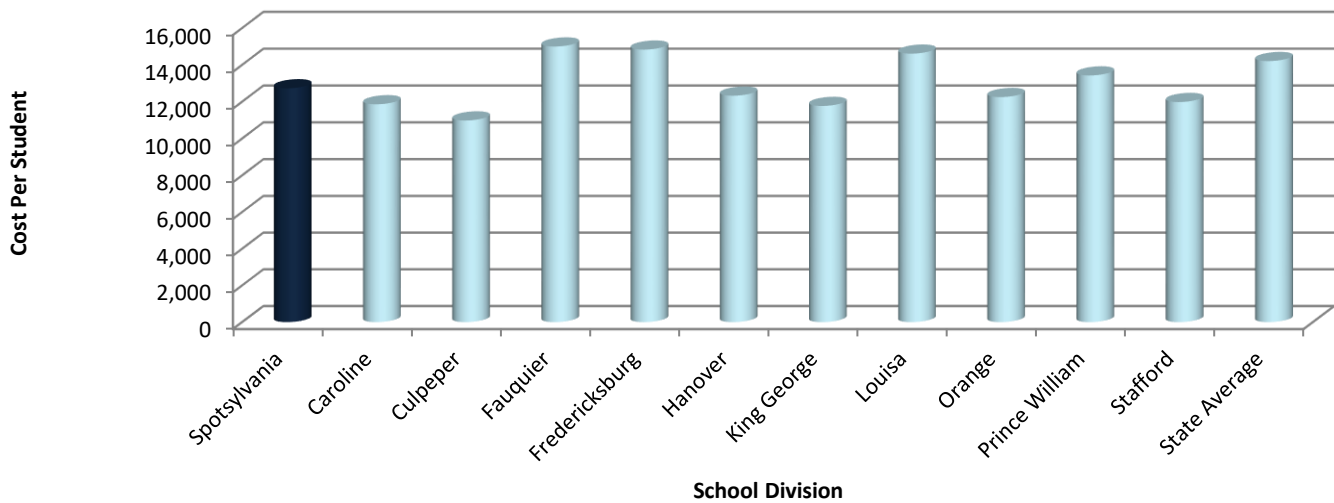
The charts and graphs that follow are intended to provide the reader a comparison of Spotsylvania County Public Schools with neighboring school divisions in the Commonwealth as well as some others of similar size around the state. The data source is the Virginia Department of Education website to ensure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

Cost per Student

TOTAL COST PER STUDENT COMPARISON

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

FY 2021 Total Cost Per Student



*Local Cost per Student Comparison***Local Cost per Student Comparison**

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

*State Cost per Student Comparison***State Cost per Student Comparison**

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

*Sales-Tax Cost per Student Comparison***Sales-Tax Cost per Student Comparison**

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

Federal Cost per Student Comparison

Federal Cost per Student Comparison

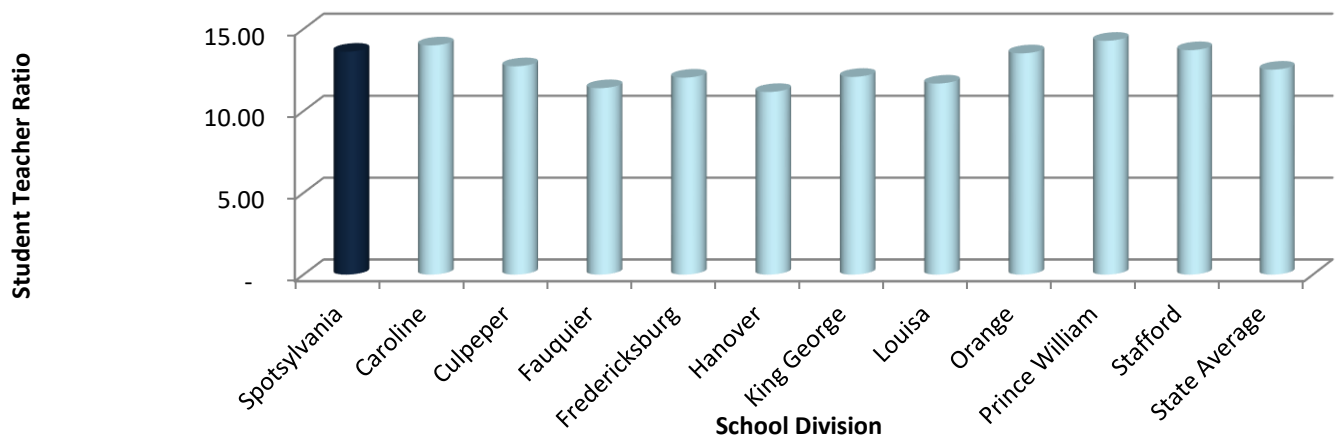
School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	596	606	633	656	665	714	1,776
Caroline	736	811	654	843	830	835	1,045
Culpeper	654	690	701	722	738	750	864
Fauquier	463	497	491	565	559	541	1,203
Fredericksburg	1,194	1,186	1,356	1,347	1,331	1,207	1,746
Hanover	433	434	524	520	538	538	822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

Student/Teacher Ratios

STUDENT/TEACHER RATIO COMPARISON

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

FY 2021 Student/Teacher Ratio Comparison

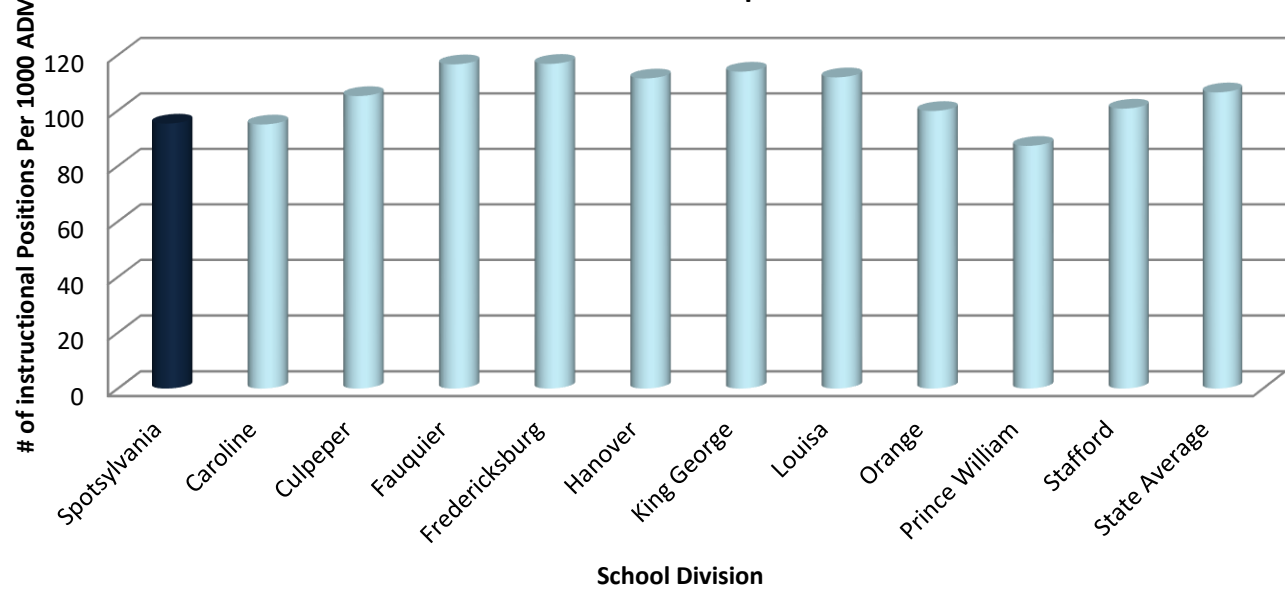


Instructional Positions per 1000 Students

Number of Instructional Positions per 1000 in Average Daily Membership

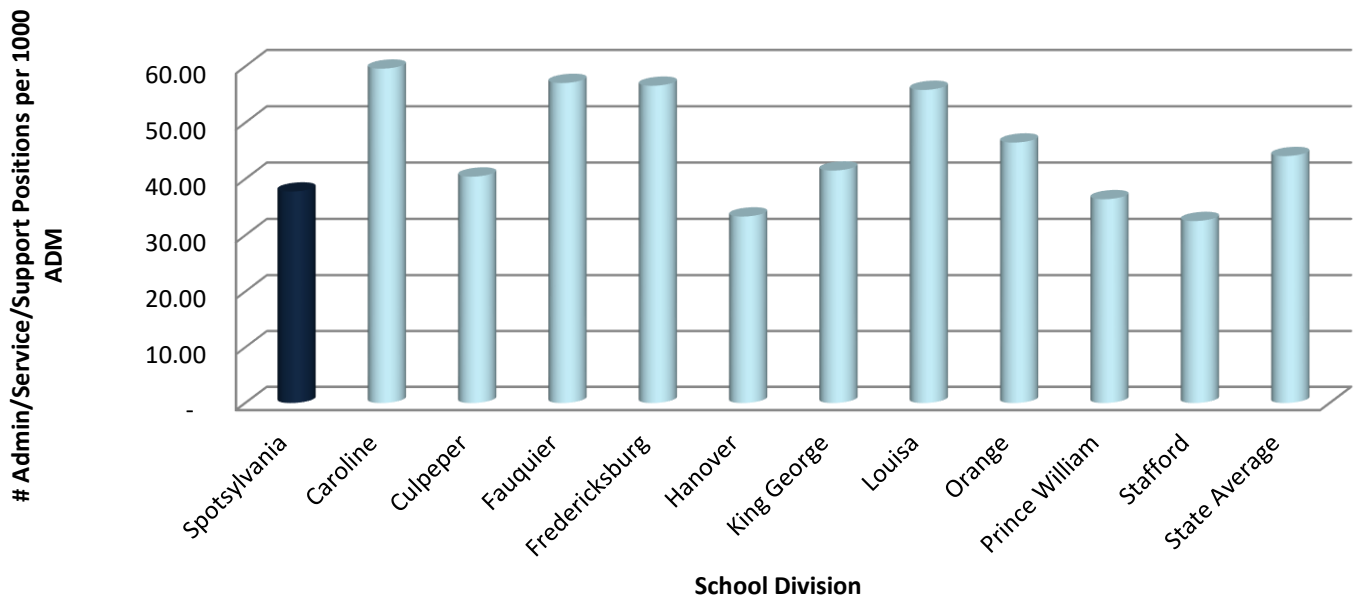
School Division	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Spotsylvania	85.83	87.91	87.00	86.73	92.24	89.97	95.3
Caroline	90.36	89.58	96.33	100.84	97.07	93.41	94.98
Culpeper	104.86	105.38	105.37	106.20	105.49	100.96	105.22
Fauquier	112.03	111.23	113.64	112.95	111.99	112.12	116.66
Fredericksburg	116.97	119.01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

FY 2021 Number of Instructional Positions per 1000 in ADM



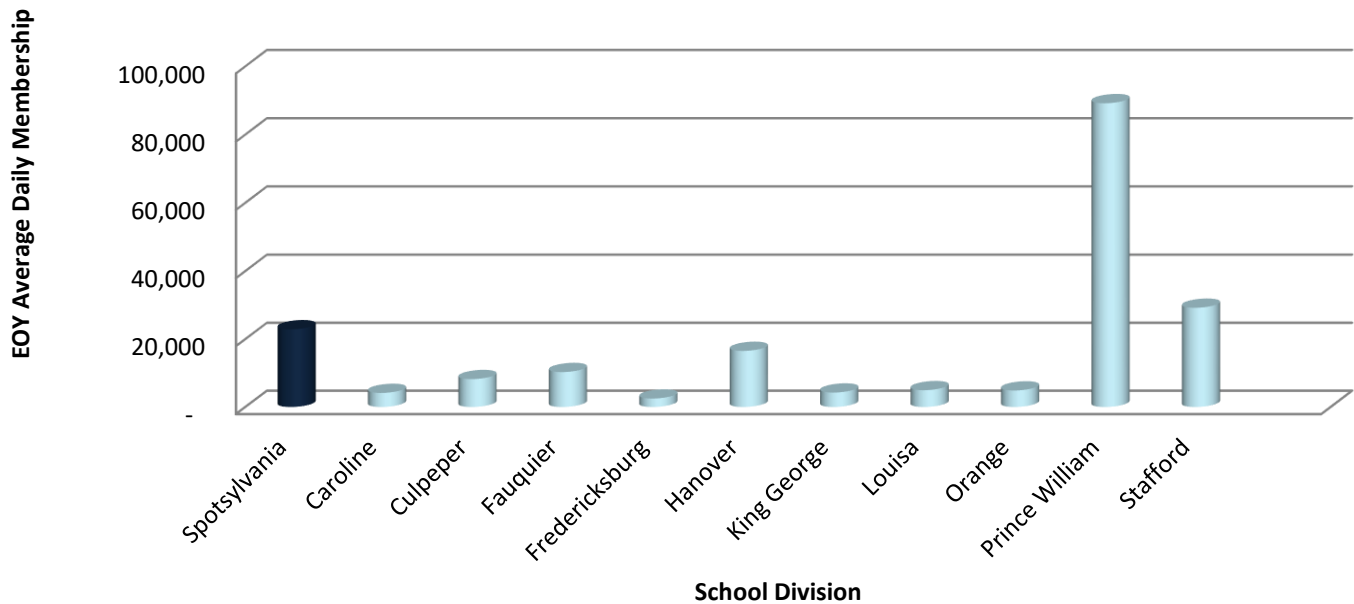
*Administrative, Service and Support Positions per 1000 Students***Administrative, Service and Support Personnel Positions per 1000 in ADM**

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

FY2021 Administrative, Service and Support Personnel Positions per 1000 in ADM

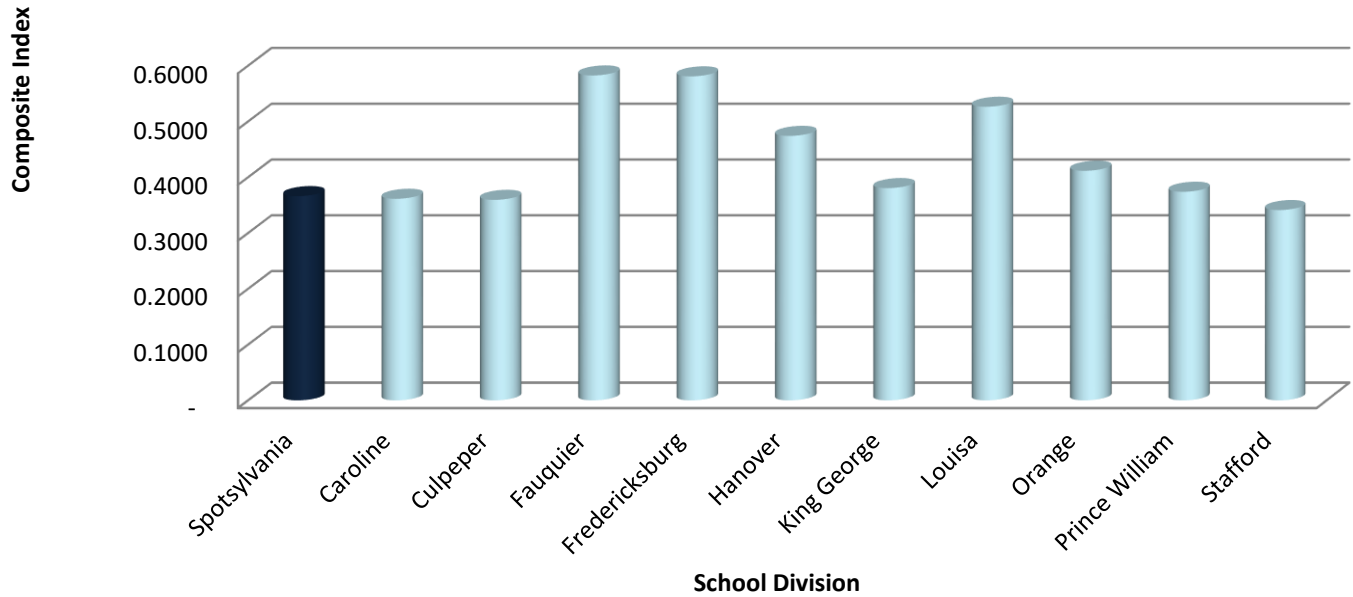
End of Year Average Daily Membership (ADM)

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

FY2021 End of Year Average Daily Membership

*Composite Index Comparison***Composite Index Comparison**

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

FY2022-FY2024 Composite Index Comparison

Enrollment Trends and Forecast

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

Enrollment Long-Range Forecast Methodology

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

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

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

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

Enrollment History and Forecast

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

1 - Includes Pre-K

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

School Allocation Methodology

For the most part, school operating allocations are budgeted based on projected student membership for the coming year. This includes, but is not limited to, supplies for instruction, technology and office supplies. Schools also receive a flat amount (depending on level) for professional development, transportation for academic and athletic trips, CTE, music and physical education. Technology allocations are tiered based on total student enrollment and range from \$3,000 - \$5,000 per school. From these allocations as described and shown in the tables below, principals will develop an annual plan that best meets the needs of their school community. Per pupil allocations are based on student enrollment in different areas. The overall student enrollment, special education student counts and English as a second language student counts are updated yearly and used to determine per pupil budget allocations at the school level. In addition, schools receive a flat rate allocation for other program specific areas. The FY 2024 Proposed budget includes a increase of 10% on all per pupil allocations. This methodology has been updated to include a hold-harmless provision In FY 2024 so that schools whose projected enrollment drops below the prior year student count data are not penalized with regard to school operating allocations.

Elementary

Per Pupil Budget (Elementary School)	
Instructional Supplies	\$ 46.97
Library Supplies	\$ 9.90
Office Supplies	\$ 6.60
Remedial Supplies	\$ 2.75
Computer Supplies	\$ 6.78
Supplemental Materials	\$ -
Medical Supplies (Clinic)	\$ 5.50
Gifted and Talented Supplies	\$ 1.69
School Support Supplies	\$ -
Purchased Services	\$ 7.70
Other Instructional Supplies	\$ 11.00
Fine Arts	\$ 5.50
English Learners (ELL) Supplies	\$ 8.25
Student with Disabilities Supplies	\$ 8.25
Flat Rate Budget	
Academic Activities	\$ 1,000.00
Athletic Trainer Supplies	\$ -
Athletics (MS & HS Only)	\$ -
Band (MS & HS Only)	\$ -
Chorus (MS & HS Only)	\$ -
Strings (MS & HS Only)	\$ -
Telephone	\$ -
CTE (MS & HS Only)	\$ 4,000.00
Technology	
(Note: Varies based on Enrollment)	\$ 1,500.00
Music (ES Only)	\$ 1,500.00
Physical Education	\$ 1,300.00
Transportation Supplement (MS & HS Only)	\$ -
Staff Based Budget	
Professional Development	\$ 50.00

Elementary

Student Enrollment used for Budget Allocations
(9/30 student data counts)

Description	Count
Student Enrollment	10,651
ECD Student Count	5,120
English Learners	1,371
Student with Disabilities	1,797
Staff @ ES Level	1,264.49

Middle School

Per Pupil Budget (Middle School)	
Instructional Supplies	\$ 43.67
Library Supplies	\$ 9.90
Office Supplies	\$ 7.70
Remedial Supplies	\$ 2.75
Computer Supplies	\$ 6.78
Supplemental Materials	\$ -
Medical Supplies (Clinic)	\$ 2.20
Gifted and Talented Supplies	\$ 1.69
School Support Supplies	\$ -
Purchased Services	\$ 7.70
Other Instructional Supplies	\$ 11.00
Fine Arts	\$ 5.50
English Learners (ELL) Supplies	\$ 8.25
Student with Disabilities Supplies	\$ 8.25
Flat Rate Budget	
Academic Activities	\$ 800.00
Athletic Trainer Supplies	\$ -
Athletics (MS & HS Only)	\$ 8,600.00
Band (MS & HS Only)	\$ 5,300.00
Chorus (MS & HS Only)	\$ 3,000.00
Strings (MS & HS Only)	\$ 5,300.00
Telephone	\$ 1,500.00
CTE (MS & HS Only)	\$ 4,000.00
Technology (Note: Varies based on Enrollment)	\$ -
Music (ES Only)	\$ 1,500.00
Physical Education	\$ 1,200.00
Transportation Supplement Academics/Athletics/Band (MS & HS Only)	\$ 6,050.00
Staff Based Budget	
Professional Development	\$50.00

Middle School

Student Enrollment used for Budget Allocations
(9/30 student data counts)

Description	Count
Student Enrollment	5,484
ECD Student Count	2,738
English Learners	316
Student with Disabilities	1,152
Staff @ MS Level	577.50

High School

Per Pupil Budget (High School)	
Instructional Supplies	\$ 44.35
Library Supplies	\$ 11.00
Office Supplies	\$ 8.80
Remedial Supplies	\$ 2.75
Computer Supplies	\$ 6.78
Supplemental Materials	\$ -
Medical Supplies (Clinic)	\$ 2.20
Gifted and Talented Supplies	\$ -
School Support Supplies	\$ -
Purchased Services	\$ 7.70
Other Instructional Supplies	\$ 11.00
Fine Arts	\$ 3.30
English Learners (ELL) Supplies	\$ 8.25
Student with Disabilities Supplies	\$ 8.25
Flat Rate Budget	
Academic Activities	\$ 3,000.00
Athletic Trainer Supplies	\$ 2,500.00
Athletics (HS)	\$ 9,000.00
Band (HS)	\$ 6,500.00
Chorus (HS)	\$ 3,000.00
Strings (HS)	\$ 6,500.00
Telephone	\$ 2,000.00
CTE (MS & HS Only)	\$ 5,000.00
Technology (Note: Varies based on Enrollment)	\$ -
Music (ES Only)	\$ 2,000.00
Physical Education	\$ 2,500.00
Transportation Supplement Academics/Athletics/Band (MS & HS Only)	\$ 61,000.00
Staff Based Budget	
Professional Development	\$ 50.00

High School

Student Enrollment used for Budget Allocations
(9/30 student data counts)

Description	Count
Student Enrollment	8,083
ECD Student Count	3,659
English Learners	460
Student with Disabilities	1,579
Staff @ HS Level	743.94

Teacher Salary Pay Scales

Spotsylvania County Public Schools Proposed Budget Teacher Salary Scales 2023 - 2024

	200 Days (10 Months)					
Step	Bachelor's	Bachelor's + 15 hours	Master's	Master's + 15 hours	EDS	Doctorate
0	\$49,920	\$51,418	\$53,414	\$54,413	\$54,912	\$55,910
1	\$50,544	\$52,060	\$54,082	\$55,093	\$55,598	\$56,609
2	\$51,176	\$52,711	\$54,758	\$55,781	\$56,293	\$57,316
3	\$51,816	\$53,370	\$55,442	\$56,479	\$56,997	\$58,033
4	\$52,463	\$54,037	\$56,136	\$57,184	\$57,710	\$58,759
5	\$53,119	\$54,712	\$56,837	\$57,900	\$58,431	\$59,493
6	\$53,783	\$55,397	\$57,547	\$58,624	\$59,161	\$60,237
7	\$54,455	\$56,089	\$58,267	\$59,356	\$59,901	\$60,990
8	\$55,136	\$56,790	\$58,995	\$60,098	\$60,650	\$61,752
9	\$55,825	\$57,500	\$59,732	\$60,849	\$61,408	\$62,524
10	\$56,523	\$58,218	\$60,479	\$61,610	\$62,175	\$63,306
11	\$57,229	\$58,946	\$61,235	\$62,380	\$62,952	\$64,097
12	\$58,231	\$59,978	\$62,307	\$63,472	\$64,054	\$65,218
13	\$59,250	\$61,027	\$63,397	\$64,583	\$65,175	\$66,360
14	\$60,287	\$62,095	\$64,507	\$65,712	\$66,316	\$67,521
15	\$61,342	\$63,182	\$65,635	\$66,863	\$67,476	\$68,707
16	\$62,551	\$64,288	\$66,785	\$68,033	\$68,657	\$70,056
17	\$63,508	\$65,413	\$67,954	\$69,223	\$69,859	\$71,129
18	\$64,619	\$66,558	\$69,142	\$70,435	\$71,081	\$72,374
19	\$65,750	\$67,723	\$70,353	\$71,667	\$72,325	\$73,640
20	\$66,900	\$68,907	\$71,583	\$72,922	\$73,590	\$74,929
21	\$68,071	\$70,114	\$72,836	\$74,198	\$74,879	\$76,240
22	\$69,603	\$71,691	\$74,475	\$75,867	\$76,563	\$77,955
23	\$71,169	\$73,304	\$76,151	\$77,575	\$78,286	\$79,710
24	\$72,770	\$74,954	\$77,864	\$79,320	\$80,048	\$81,503
25	\$74,408	\$76,640	\$79,616	\$81,104	\$81,848	\$83,336
26	\$76,082	\$78,364	\$81,407	\$82,930	\$83,690	\$85,211
27	\$77,794	\$80,128	\$83,240	\$84,795	\$85,573	\$87,129
28	\$79,544	\$81,930	\$85,113	\$86,703	\$87,498	\$89,090
29	\$81,334	\$83,774	\$87,027	\$88,654	\$89,467	\$91,094
30	\$83,164	\$85,659	\$88,986	\$90,648	\$91,480	\$93,143
31	\$85,035	\$87,586	\$90,988	\$92,688	\$93,539	\$95,239
32	\$86,948	\$89,556	\$93,034	\$94,773	\$95,643	\$97,382
33	\$88,904	\$91,572	\$95,128	\$96,906	\$97,795	\$99,573
34	\$90,905	\$93,632	\$97,268	\$99,086	\$99,995	\$101,814
35	\$92,950	\$95,738	\$99,457	\$101,316	\$102,246	\$104,104
36	\$95,041	\$97,893	\$101,694	\$103,595	\$104,546	\$106,447
37	\$97,180	\$100,096	\$103,982	\$105,926	\$106,898	\$108,841
38	\$99,367	\$102,347	\$106,322	\$108,310	\$109,303	\$111,290
39	\$101,603	\$104,650	\$108,714	\$110,746	\$111,763	\$113,795
40	\$103,889	\$107,005	\$111,160	\$113,238	\$114,277	\$116,355
41	\$106,226	\$109,413	\$113,662	\$115,786	\$116,848	\$118,973
42	\$108,616	\$111,875	\$116,219	\$118,392	\$119,477	\$121,650
43	\$111,060					

**Spotsylvania County Public Schools Proposed Budget
Teacher Salary Scales 2023 - 2024**

	210 Days (10.5 Months)					
Step	Bachelor's	Bachelor's + 15 hours	Master's	Master's + 15 hours	EDS	Doctorate
0	\$52,416	\$53,978	\$56,085	\$57,133	\$57,658	\$58,706
1	\$53,071	\$54,653	\$56,786	\$57,848	\$58,378	\$59,440
2	\$53,735	\$55,336	\$57,496	\$58,571	\$59,108	\$60,183
3	\$54,407	\$56,028	\$58,215	\$59,303	\$59,847	\$60,935
4	\$55,087	\$56,728	\$58,942	\$60,044	\$60,595	\$61,697
5	\$55,775	\$57,437	\$59,679	\$60,794	\$61,353	\$62,468
6	\$56,472	\$58,155	\$60,425	\$61,554	\$62,119	\$63,249
7	\$57,178	\$58,882	\$61,180	\$62,324	\$63,201	\$64,039
8	\$57,893	\$59,618	\$61,946	\$63,103	\$63,682	\$64,840
9	\$58,616	\$60,364	\$62,719	\$63,891	\$64,478	\$65,650
10	\$59,349	\$61,118	\$63,503	\$64,690	\$65,284	\$66,471
11	\$60,091	\$61,882	\$64,297	\$65,499	\$66,100	\$67,302
12	\$61,143	\$62,965	\$65,422	\$66,645	\$67,257	\$68,480
13	\$62,213	\$64,066	\$66,567	\$67,812	\$68,434	\$69,678
14	\$63,302	\$65,187	\$67,732	\$68,999	\$69,631	\$70,898
15	\$64,409	\$66,328	\$68,918	\$70,206	\$70,850	\$72,139
16	\$65,537	\$67,489	\$70,124	\$71,434	\$72,090	\$73,400
17	\$66,683	\$68,670	\$71,351	\$72,685	\$73,351	\$74,686
18	\$67,850	\$69,872	\$72,599	\$73,956	\$74,635	\$75,992
19	\$69,037	\$71,094	\$73,870	\$75,251	\$75,941	\$77,322
20	\$70,246	\$72,339	\$75,163	\$76,568	\$77,270	\$78,675
21	\$71,475	\$73,605	\$76,478	\$77,907	\$78,622	\$80,052
22	\$73,083	\$75,261	\$78,199	\$79,661	\$80,391	\$81,853
23	\$74,727	\$76,955	\$79,958	\$81,453	\$82,201	\$83,695
24	\$76,409	\$78,685	\$81,758	\$83,285	\$84,050	\$85,577
25	\$78,128	\$80,737	\$83,597	\$85,159	\$85,944	\$87,504
26	\$79,886	\$82,266	\$85,478	\$87,076	\$87,875	\$89,472
27	\$81,684	\$84,117	\$87,402	\$89,034	\$89,852	\$91,486
28	\$83,521	\$86,010	\$89,367	\$91,038	\$91,874	\$93,544
29	\$85,401	\$87,946	\$91,379	\$93,086	\$93,940	\$95,649
30	\$87,322	\$89,924	\$93,435	\$95,181	\$96,054	\$97,801
31	\$89,287	\$91,947	\$95,536	\$97,322	\$98,216	\$100,001
32	\$91,295	\$94,016	\$97,686	\$99,512	\$100,426	\$102,251
33	\$93,349	\$96,131	\$99,885	\$101,752	\$102,684	\$104,552
34	\$95,450	\$98,295	\$102,131	\$104,041	\$104,995	\$106,904
35	\$97,598	\$100,507	\$104,430	\$106,382	\$107,357	\$109,309
36	\$99,793	\$102,768	\$106,779	\$108,775	\$109,773	\$111,769
37	\$102,039	\$105,080	\$109,182	\$111,232	\$112,243	\$114,284
38	\$104,335	\$107,444	\$111,639	\$113,725	\$114,768	\$116,855
39	\$106,682	\$109,861	\$114,150	\$116,283	\$117,350	\$119,485
40	\$109,082	\$112,334	\$116,718	\$118,900	\$119,991	\$122,173
41	\$111,537	\$114,861	\$119,345	\$121,576		\$124,922
42	\$114,046					

**Spotsylvania County Public Schools Proposed Budget
Teacher Salary Scales 2023 - 2024**

	220 Days (11 Months)					
Step	Bachelor's	Bachelor's + 15 hours	Master's	Master's + 15 hours	EDS	Doctorate
0	\$54,912	\$56,548	\$58,756	\$59,854	\$60,403	\$61,501
1	\$55,598	\$57,255	\$59,490	\$60,602	\$61,158	\$62,270
2	\$56,293	\$57,971	\$60,234	\$61,360	\$61,923	\$63,049
3	\$56,997	\$58,696	\$60,987	\$62,126	\$62,696	\$63,836
4	\$57,710	\$59,430	\$61,749	\$62,903	\$63,481	\$64,635
5	\$58,431	\$60,172	\$62,521	\$63,690	\$64,274	\$65,443
6	\$59,161	\$60,924	\$63,303	\$64,486	\$65,077	\$66,260
7	\$59,901	\$61,686	\$64,094	\$65,292	\$65,891	\$67,089
8	\$60,650	\$62,457	\$64,895	\$66,108	\$66,715	\$67,928
9	\$61,408	\$63,237	\$65,706	\$66,934	\$67,548	\$68,776
10	\$62,175	\$64,028	\$66,528	\$67,771	\$68,392	\$69,636
11	\$62,952	\$64,828	\$67,359	\$68,618	\$69,247	\$70,507
12	\$64,054	\$65,963	\$68,538	\$69,819	\$70,460	\$71,740
13	\$65,175	\$67,117	\$69,737	\$71,040	\$71,692	\$72,997
14	\$66,316	\$68,292	\$70,958	\$72,284	\$72,948	\$74,274
15	\$67,476	\$69,487	\$72,200	\$73,549	\$74,224	\$75,574
16	\$68,657	\$70,703	\$73,462	\$74,836	\$75,523	\$76,896
17	\$69,859	\$71,940	\$74,749	\$76,146	\$76,845	\$78,241
18	\$71,081	\$73,199	\$76,056	\$77,478	\$78,189	\$79,611
19	\$72,325	\$74,481	\$77,387	\$78,834	\$79,558	\$81,004
20	\$73,590	\$75,784	\$78,742	\$80,214	\$80,949	\$82,421
21	\$74,879	\$77,110	\$80,120	\$81,617	\$82,366	\$83,864
22	\$76,563	\$78,844	\$81,923	\$83,454	\$84,219	\$85,751
23	\$78,286	\$80,619	\$83,766	\$85,332	\$86,114	\$87,680
24	\$80,048	\$82,432	\$85,650	\$87,252	\$88,052	\$89,653
25	\$81,848	\$84,288	\$87,577	\$89,214	\$90,033	\$91,670
26	\$83,690	\$86,184	\$89,548	\$91,223	\$92,059	\$93,733
27	\$85,573	\$88,123	\$91,563	\$93,274	\$94,130	\$95,842
28	\$87,498	\$90,106	\$93,623	\$95,373	\$96,248	\$97,998
29	\$89,467	\$92,134	\$95,730	\$97,519	\$98,414	\$100,203
30	\$91,480	\$94,206	\$97,884	\$99,713	\$100,628	\$102,458
31	\$93,539	\$96,326	\$100,086	\$101,956	\$102,892	\$104,763
32	\$95,643	\$98,493	\$102,338	\$104,251	\$105,207	\$107,120
33	\$97,795	\$100,709	\$104,641	\$106,597	\$107,574	\$109,531
34	\$99,995	\$102,976	\$106,995	\$108,995	\$109,995	\$111,994
35	\$102,246	\$105,292	\$109,403	\$111,447	\$112,470	\$114,514
36	\$104,546	\$107,661	\$111,864	\$113,955	\$115,000	\$117,092
37	\$106,898	\$110,084	\$114,381	\$116,518	\$117,588	\$119,726
38	\$109,303	\$112,560	\$116,954	\$119,140	\$120,233	\$122,419
39	\$111,763	\$115,093	\$119,586	\$121,821	\$122,938	\$125,174
40	\$114,277	\$117,682	\$122,277	\$124,562	\$125,705	\$127,991
41	\$116,848	\$120,330	\$125,028	\$127,365	\$128,908	\$130,870
42	\$119,477	\$123,038	\$127,841	\$130,231	\$131,426	\$133,815

**Spotsylvania County Public Schools Proposed
Teacher Salary Scales 2023 - 2024**

	240 Days (12 Months)					
Step	Bachelor's	Bachelor's + 15 hours	Master's	Master's + 15 hours	EDS	Doctorate
0	\$59,904	\$61,689	\$64,097	\$65,295	\$65,894	\$67,092
1	\$60,653	\$62,460	\$64,898	\$66,112	\$66,718	\$67,931
2	\$61,411	\$63,241	\$65,709	\$66,938	\$67,552	\$68,780
3	\$62,178	\$64,032	\$66,531	\$67,775	\$68,397	\$69,640
4	\$62,955	\$64,832	\$67,363	\$68,622	\$69,252	\$70,511
5	\$63,743	\$65,643	\$68,205	\$69,479	\$70,117	\$71,392
6	\$64,539	\$66,463	\$69,057	\$70,348	\$70,994	\$72,284
7	\$65,346	\$67,293	\$69,920	\$71,228	\$71,881	\$73,188
8	\$66,163	\$68,135	\$70,795	\$72,118	\$72,779	\$74,103
9	\$66,991	\$68,986	\$71,680	\$73,019	\$73,689	\$75,029
10	\$67,828	\$69,848	\$72,575	\$73,932	\$74,611	\$75,967
11	\$68,675	\$70,722	\$73,482	\$74,856	\$75,542	\$76,916
12	\$69,878	\$71,960	\$74,769	\$76,166	\$76,865	\$78,262
13	\$71,100	\$73,219	\$76,077	\$77,499	\$78,210	\$79,632
14	\$72,344	\$74,500	\$77,408	\$78,855	\$79,579	\$81,025
15	\$73,610	\$75,804	\$78,763	\$80,235	\$80,971	\$82,444
16	\$74,899	\$77,131	\$80,141	\$81,639	\$82,389	\$83,886
17	\$76,209	\$78,480	\$81,544	\$83,068	\$83,830	\$85,354
18	\$77,542	\$79,853	\$82,971	\$84,522	\$85,298	\$86,848
19	\$78,900	\$81,251	\$84,423	\$86,001	\$86,790	\$88,368
20	\$80,281	\$82,673	\$85,900	\$87,506	\$88,308	\$89,914
21	\$81,686	\$84,119	\$87,404	\$89,038	\$89,854	\$91,488
22	\$83,523	\$86,012	\$89,370	\$91,041	\$91,876	\$93,546
23	\$85,403	\$87,948	\$91,381	\$93,089	\$93,943	\$95,651
24	\$87,325	\$89,927	\$93,437	\$95,184	\$96,056	\$97,804
25	\$89,289	\$91,950	\$95,540	\$97,325	\$98,218	\$100,004
26	\$91,298	\$94,019	\$97,689	\$99,514	\$100,428	\$102,254
27	\$93,352	\$96,134	\$99,887	\$101,754	\$102,688	\$104,554
28	\$95,453	\$98,298	\$102,134	\$104,044	\$104,998	\$106,907
29	\$97,601	\$100,509	\$104,433	\$106,385	\$107,360	\$109,312
30	\$99,796	\$102,771	\$106,782	\$108,778	\$109,776	\$111,772
31	\$102,042	\$105,083	\$109,184	\$111,226	\$112,246	\$114,287
32	\$104,338	\$107,448	\$111,642	\$113,728	\$114,771	\$116,859
33	\$106,685	\$109,865	\$114,154	\$116,288	\$117,354	\$119,488
34	\$109,086	\$112,337	\$116,722	\$118,903	\$119,994	\$122,176
35	\$111,540	\$114,864	\$119,348	\$121,579	\$122,694	\$124,925
36	\$114,050	\$117,448	\$122,034	\$124,314	\$125,455	\$127,736
37	\$116,616	\$120,091	\$124,779	\$127,112	\$128,278	\$130,610
38	\$119,240	\$122,793	\$127,587	\$129,972	\$131,164	\$133,548
39	\$121,922	\$125,556	\$130,458	\$132,896	\$134,115	\$136,554
40	\$124,666	\$128,381	\$133,392	\$135,886	\$137,132	\$139,626
41	\$127,471	\$131,270	\$136,394	\$138,944	\$140,218	\$142,768
42	\$12,819	\$134,223	\$139,463	\$142,069		\$145,980

Hourly Rates for Substitutes/Hourly Employees

The FY 2024 Proposed Budget does not include any changes to the Substitute Daily Rates or the Hourly Rates.

Department	FY 2023 Adopted	FY 2024 Proposed	Position	Pay Type
Instruction				
	\$30.00	\$30.00	Adult Education Teacher	Hourly
	\$30.00	\$30.00	Homebound Teacher	Hourly
	\$20.00	\$20.00	Extra/Co Curriculum Interpreting (Level I & Level II Skilled)	Hourly
	\$30.00	\$30.00	Extra/Co Curriculum Interpreting (Level III Skilled)	Hourly
	\$21.26	\$21.26	Substitute Fiscal Services Bookkeeper	Hourly
	\$20.24	\$20.24	Substitute Bookkeeper	Hourly
	\$19.32	\$19.32	Substitute Bookkeeper/Secretary	Hourly
	\$208.25	\$208.25	Substitute Nurse, Non-Bachelor's Degree	Daily
	\$234.62	\$234.62	Substitute Nurse, Bachelor's Degree	Daily
	\$30.00	\$30.00	School Nurse	Hourly
	\$17.58	\$17.58	Substitute Secretary	Hourly
	\$105.00	\$105.00	Online Blended Facilitator	Daily
	\$70.00	\$70.00	Substitute Paraeducator	Daily
	\$95.00	\$95.00	Substitute Teacher, Degreed	Daily
	\$80.00	\$80.00	Substitute Teacher, Non-degreed	Daily
	\$185.00	\$185.00	Substitute Teacher, Long-term, endorsed	Daily
	\$135.00	\$135.00	Substitute Teacher, Long-term, non-endorsed	Daily
	\$30.00	\$30.00	Summer School Teacher, Librarian, Sub/ Hourly Teacher	Hourly
	\$15.00	\$15.00	Summer School Paraeducator/Hourly Paraeducator	Hourly
	\$30.00	\$30.00	SOL Remediation Teacher	Hourly
	\$25.00	\$25.00	Light & Sound Technician	Hourly
	\$30.00	\$30.00	Athletic Trainer	Hourly
	\$15.00	\$15.00	Hourly Paraeducator	Hourly
Administration				
	\$13.25	\$13.25	High School Clinic Assistants	Hourly
Transportation				
	Employee's Hourly Rate	Employee's Hourly Rate	Activity Route	Hourly
	Employee's Hourly Rate	Employee's Hourly Rate	Field Trips	Hourly
	Employee's Hourly Rate	Employee's Hourly Rate	First Aid/CPR Training	Hourly
	Employee's Hourly Rate	Employee's Hourly Rate	Governor's School Route	Hourly
	\$12.00	\$12.00	Non-contracted Bus Aide	Hourly
	\$21.00	\$21.00	Non-contracted Bus Driver	Hourly
	Employee's Hourly Rate	Employee's Hourly Rate	Training Classes	Hourly
	Employee's Hourly Rate	Employee's Hourly Rate	Vocational Route	Hourly

Department	FY 2023 Adopted	FY 2024 Proposed	Position	Pay Type
	Employee's Hourly Rate	Employee's Hourly Rate	Summer School Driver (Contracted during year)	Hourly
	Employee's Hourly Rate	Employee's Hourly Rate	Summer School Driver Assistant (Contracted during year)	Hourly
	Employee's Hourly Rate	Employee's Hourly Rate	Transportation Hotline	Hourly
	\$12.00	\$12.00	Bus Driver Training	Hourly
	\$12.00	\$12.00	Bus Aide Training	Hourly
Maintenance				
	\$13.00	\$13.00	Maintenance, Part-time grounds keepers	Hourly
	\$15.00	\$15.00	Substitute Custodian	Hourly
	\$15.00	\$15.00	Hourly Custodian	Hourly
Food Service				
	\$12.00	\$12.00	Café Monitors	Hourly

Stipends

The FY 2024 Proposed Budget includes a 5% increase on all stipends.

Level	FY23 Adopted	FY24 Proposed
Elementary School Supplements		
Grade Level Chairperson	\$ 546	\$ 574
Special Education Chairperson	\$ 1,093	\$ 1,147
Mentor Teacher	\$ 546	\$ 574
Extra Duty Assignments	\$ 546	\$ 574
Webmaster	\$ 546	\$ 574
Student Activity Fund Lead	\$ 3,278	\$ 3,442
Middle School Supplements		
Athletic Director	\$ 3,029	\$ 3,180
Middle School Coach	\$ 1,639	\$ 1,721
Middle School Assistant Coach	\$ 1,329	\$ 1,329
Band	\$ 1,329	\$ 1,395
Chorus	\$ 1,329	\$ 1,395
Strings	\$ 1,329	\$ 1,395
James Farmer Sponsor	\$ 859	\$ 902
Honor Society Sponsor	\$ 546	\$ 574
SCA Sponsor	\$ 546	\$ 574
Yearbook Sponsor	\$ 546	\$ 574
Drama Sponsor	\$ 546	\$ 574
Subject Area Coordinator	\$ 1,093	\$ 1,147
Special Education Chairperson	\$ 2,312	\$ 3,646
Lead Teacher - MS World Languages	\$ 546	\$ 574
Student Activity Fund Lead	\$ 3,278	\$ 3,442
Mentor Teacher	\$ 546	\$ 574
Webmaster	\$ 546	\$ 574
Certamen (Latin)	\$ 546	\$ 574
Debate	\$ 546	\$ 574
CTE MS Leads	\$ 3,278	\$ 3,442
Post Season Game/Events (Per Game)		
Football	\$ 78	\$ 81
Field Hockey	\$ 66	\$ 69
Cross Country	\$ 54	\$ 56
Basketball	\$ 54	\$ 56
All Others	\$ 48	\$ 50

High School Supplements	FY23 Adopted	FY24 Proposed
Advanced Placement Coordinators	\$ 2,185	\$ 2,295
Battle of the Brains	\$ 1,686	\$ 1,770
Certamen (Latin)	\$ 546	\$ 574
Debate Team Coach	\$ 1,639	\$ 1,721
Department Chairperson	\$ 2,312	\$ 2,428
Drama Director	\$ 2,774	\$ 2,913
Forensics Coach	\$ 1,639	\$ 1,721
James Farmer Coordinator	\$ 2,312	\$ 2,428
James Farmer Sponsor	\$ 859	\$ 902
Magazine Sponsor	\$ 1,093	\$ 1,147
Mentor Teacher	\$ 546	\$ 574
National Honor Society Sponsor	\$ 1,686	\$ 1,770
Newspaper Sponsor	\$ 2,296	\$ 2,410
SCA Sponsor	\$ 2,296	\$ 2,410
Yearbook Sponsor	\$ 2,296	\$ 2,410
Student Activity Fund Lead	\$ 3,278	\$ 3,442
Baseball – Assistant	\$ 2,185	\$ 2,295
Baseball – Head	\$ 2,732	\$ 2,868
Boys' Basketball – Assistant	\$ 2,185	\$ 2,295
Boys' Basketball – Head	\$ 3,278	\$ 3,442
Boys' Lacrosse - Head	\$ 2,732	\$ 2,868
Boys' Lacrosse - Assistant	\$ 2,185	\$ 2,295
Boys' Soccer – Assistant	\$ 2,185	\$ 2,295
Boys' Soccer – Head	\$ 2,732	\$ 2,868
Boys' Tennis – Head	\$ 2,185	\$ 2,295
Boys' Track – Assistant	\$ 2,185	\$ 2,295
Boys' Track – Head	\$ 2,732	\$ 2,868
Cheerleader – Assistant	\$ 2,185	\$ 2,295
Cheerleader – Head	\$ 2,732	\$ 2,868
Cheerleader – Competitive Cheer Coach	\$ 2,185	\$ 2,295
Chorus	\$ 2,774	\$ 2,913
Cross Country – Assistant (For >30)	\$ 2,185	\$ 2,295
Cross Country – Head	\$ 2,732	\$ 2,868
Field Hockey – Assistant	\$ 2,185	\$ 2,295
Field Hockey – Head	\$ 2,732	\$ 2,868
Football – Assistant	\$ 2,732	\$ 2,868
Football – Head	\$ 4,261	\$ 4,474
Girls' Basketball – Assistant	\$ 2,185	\$ 2,295
Girls' Basketball – Head	\$ 3,278	\$ 3,442
Girls' Lacrosse - Head	\$ 2,732	\$ 2,868
Girls' Lacrosse - Assistant	\$ 2,185	\$ 2,295

High School Supplements	FY23 Adopted	FY24 Proposed
Girls' Soccer – Assistant	\$ 2,185	\$ 2,295
Girls' Soccer – Head	\$ 2,732	\$ 2,868
Girls' Tennis – Head	\$ 2,185	\$ 2,295
Girls' Track – Assistant	\$ 2,185	\$ 2,295
Girls' Track – Head	\$ 2,732	\$ 2,868
Golf – Head	\$ 2,185	\$ 2,295
Indoor Track - Assistant	\$ 2,185	\$ 2,840
Indoor Track - Head	\$ 2,732	\$ 3,416
Marching Band – Assistant	\$ 2,296	\$ 2,410
Marching Band – Director	\$ 3,495	\$ 3,670
Softball – Assistant	\$ 2,185	\$ 2,295
Softball – Head	\$ 2,732	\$ 2,868
Strings	\$ 1,686	\$ 1,770
Swimming – Assistant	\$ 2,185	\$ 2,295
Swimming - Head	\$ 2,732	\$ 2,868
Volleyball – Assistant	\$ 2,185	\$ 2,295
Volley Ball – Head	\$ 2,732	\$ 2,868
Webmaster	\$ 546	\$ 574
Wrestling – Assistant	\$ 2,185	\$ 2,295
Wrestling – Head	\$ 2,732	\$ 2,868

Liaisons Additional Supplement	FY23 Adopted	FY24 Proposed
Elementary English Liaison	\$ 3,278	\$ 3,442
Elementary Gifted Liaison	\$ 3,278	\$ 3,442
Elementary Library Liaison	\$ 3,278	\$ 3,442
Elementary Math Liaison	\$ 3,278	\$ 3,442
Elementary P.E. Liaison	\$ 3,278	\$ 3,442
Elementary Science Liaison	\$ 3,278	\$ 3,442
Elementary Social Studies Liaison	\$ 3,278	\$ 3,442
Secondary English Liaison	\$ 3,278	\$ 3,442
Secondary Gifted Liaison	\$ 3,278	\$ 3,442
Secondary Library Liaison	\$ 3,278	\$ 3,442
Secondary Math Liaison	\$ 3,278	\$ 3,442
Secondary P.E. Liaison	\$ 3,278	\$ 3,442
Secondary Science Liaison	\$ 3,278	\$ 3,442
Secondary Social Studies Liaison	\$ 3,278	\$ 3,442
Secondary Agriculture Liaison	\$ 3,278	\$ 3,442
World Languages Liaison	\$ 3,278	\$ 3,442
ESOL Secondary Liaison	\$ 3,278	\$ 3,442
ESOL Middle School Liaison	\$ 3,278	\$ 3,442
Student Support Services Liaisons	\$ 3,278	\$ 3,442
CTE School Based Liaison	\$ 3,278	\$ 3,442
Fine Arts Liaison	\$ 3,278	\$ 3,442
Library/Media Liaison	\$ 3,278	\$ 3,442
Lead ESOL Parent Liaison	\$ 1,311	\$ 1,377
Instructional Coordinator Liaison	\$ 3,278	\$ 3,442

Acronym List

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

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

Glossary

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

Term	Definition
Basis of Budgeting	Refers to the basis of accounting used to estimate financing sources and uses in the budget. Modified accrual basis indicates how expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred, and how revenues are recorded when they become susceptible to accrual, that is both measurable and available. Accrual Basis indicates revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received.
Benchmark	A standard or point of reference against which things may be compared or assessed
Biennial Financial Plan	A two-year financial and operational budget used for planning.
Bond	Interest bearing certificates of public indebtedness used primarily to finance capital projects. They evidence the issuer's obligation to repay a specified principal amount on a set maturity date, together with interest at a stated rate, or according to a formula which determines that rate.
Bond - General Obligation (G.O.)	A type of bond backed by the full faith, credit, and taxing power of the issuing government.
Bond Rating	An evaluation performed by an independent rating service of the credit quality of bonds issued. Ratings are intended to measure the probability of timely repayment of principal and interest on municipal securities.
Bonus	Compensation given, paid or received above what is expected. The tax implication of the bonus varies based on the timing of the payment and the recipients' tax withholding elections.
Budget	An annual financial plan that identifies a plan of operation for the fiscal year. It identifies expenditures required and revenues necessary to finance the plan.
Budget Advisory Committee	An advisory committee charged with providing feedback on the budget.
Budget Calendar	A schedule of key dates the school division follows to prepare and adopt its budget.
Budget Message (Transmittal Letter)	Written explanation of the budget and School Board's financial priorities prepared by the chairperson of the School Board for the community and the governing body.
Budget Resolution	A written signed budget statement.
Budgetary Control	The management of the financial affairs of the division in accordance with applicable laws, regulations, and procedures of the various governing bodies for the purpose of keeping expenditures within the limitations of available appropriations and resources.
ACFR or Annual Comprehensive Financial Report	A report compiled annually which provides detailed information on an organization's financial status at year end.
Capital Improvement Plan (CIP)	A plan of acquisition, development, enhancement, or replacement of school facilities and/or infrastructure to serve the county citizenry. The CIP reflects the physical development policies of the county and typically encompasses a five-year period.
Capital Outlay	Assets of a substantial nature (\$5,000 or more) expected to have a useful life of two or more years. Examples include vehicles, large scanners, and computer servers.
Capital Projects Fund	Used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets.

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

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

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

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

Term	Definition
Student Membership (Enrollment)	The number of students either projected or attending Spotsylvania County Public Schools as of September 30 of any given year.
Support Position	A non-instructional position necessary for the operation of a school. Examples are clerical staff, school bus drivers, bus aides, and cafeteria workers.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of all people.
Unassigned Fund Balance	For the operating fund, amounts not classified as restricted, committed, or assigned. The operating fund is the only fund that would report a positive amount in unassigned fund balance.
Unencumbered Balance	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future expenses.
Virginia Preschool Initiative	The Virginia Preschool Initiative distributes state funds to schools and community-based organizations to provide quality preschool programs for at-risk four-year-olds unserved by Head Start.
Virginia Public School Authority (VPSA)	An agency of the state government that pools and issues debt on behalf of a consortium of school divisions.
Virginia Retirement System (VRS)	Provides pension benefits for retirees from state and local governments.