

READING

SCHOOL DISTRICT

2022-2023 GENERAL FUND BUDGET



FINAL PROPOSED BUDGET

May 18, 2022



READING SCHOOL DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES

DESCRIPTION	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	VARIANCE OVER PY BUDGET	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DOLLARS	PERCENTAGE
Local Revenue	\$ 45,946,374	\$ 47,972,177	\$ 47,012,218	\$ 47,237,712	\$ 44,584,378	\$ 47,374,138	\$ 2,789,760	6.3%
State Revenue	193,676,730	202,182,382	211,118,588	207,640,230	218,984,540	257,154,312	38,169,772	17.4%
Federal Revenue	25,182,100	21,400,934	20,037,945	29,850,171	78,892,612	74,684,960	(4,207,652)	-5.3%
Other Sources	647,629	647,536	928,509	2,089,236	2,132,266	2,164,394	32,128	1.5%
Fund Balance Utilization		-	-	-	7,479,042	-	(7,479,042)	-100.0%
Fund Balance - Assigned		-	-	-	5,000,000	5,000,000	-	0.0%
Total Revenue & Other Sources	\$ 265,452,833	\$ 272,203,029	\$ 279,097,260	\$ 286,817,349	\$ 357,072,838	\$ 386,377,804	\$ 29,304,966	8.2%
Instruction	\$ 156,886,843	\$ 159,187,807	\$ 168,442,090	\$171,120,280	\$ 189,529,559	\$ 199,831,806	\$ 10,302,247	5.4%
Instructional Support Services	70,510,418	75,863,965	78,813,437	78,106,320	101,224,092	105,486,865	4,262,773	4.2%
Non-Instructional Services	3,006,996	3,067,535	3,275,632	2,730,548	4,174,392	4,470,922	296,530	7.1%
Facilities Acquisition	4,361,633	5,487,716	5,135,247	-	24,378,920	33,577,134	9,198,214	37.7%
Debt Service	21,915,047	24,066,722	24,517,079	26,958,537	26,651,530	26,511,077	(140,453)	-0.5%
Other Financial Uses	462,860	17,000,000	-	-	6,114,345	11,500,000	5,385,655	88.1%
Budgetary Reserve	-	-	-	-	5,000,000	5,000,000	-	0.0%
Total Expenditures & Other Uses	\$ 257,143,798	\$ 284,673,745	\$ 280,183,485	\$ 278,915,685	\$ 357,072,838	\$ 386,377,804	\$ 29,304,966	8.2%
Expenditure - Revenue Variance	\$ 8,309,035	\$ (12,470,716)	\$ (1,086,225)	\$ 7,901,664	\$ -	\$ -	\$ -	0.0%

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	Notes	2022-2023 BUDGET	VARIANCE OVER PY BUDGET DOLLARS	PERCENT
LOCAL REVENUES:									
6111 REAL ESTATE TAX	\$ 19,370,269	\$ 19,123,458	\$ 19,105,536	\$ 18,907,555	\$ 19,014,952	Collection Rate of 88%	\$ 19,814,424	\$ 799,472	5.19%
6112 INTERIM REAL ESTATE TAX	5,836	4,304	-	-	-			-	0.00%
6113 PUBLIC UTILITY TAX (PURTA)	38,083	39,633	36,680	40,677	39,220	Five Year Average	39,156	(65)	-0.16%
6114 PAYMENT IN LIEU OF TAX	136,184	127,445	138,055	172,883	134,006	Five Year Average	141,782	7,777	5.80%
6120 PER CAPITA TAX, SECTION 679	108,588	142,589	94,087	114,470	103,321	Five Year Average	110,215	6,894	8.62%
6131 EARNED INCOME TAX - ACT 1	10,690,626	11,314,720	11,521,959	10,783,323	10,313,858	Five Year Average	10,897,185	583,328	6.55%
6143 LST/OPT TAXES	124,777	125,267	123,810	111,946	110,133	Five Year Average	116,113	5,980	7.29%
6145 BUSINESS PRIVILEGE TAX	1,043,398	1,138,367	716,834	1,431,334	935,106	Five Year Average	1,061,373	126,267	15.78%
6151 EARNED INCOME TAX, ACT 511	5,345,313	5,657,360	5,760,979	5,392,161	5,206,996	Five Year Average	5,448,692	241,696	5.38%
6153 REAL ESTATE TRANSFER TAX	525,975	697,540	783,669	1,059,967	594,913	Five Year Average	726,906	131,993	33.00%
6411 DELINQUENT REAL ESTATE TAXES	2,530,344	3,175,607	2,703,267	3,190,623	2,470,000	Five Year Average	2,843,721	373,721	17.97%
6420 DELINQUENT PER CAPITA	38,254	42,671	110,081	133,797	25,000	Five Year Average	66,024	41,024	0.00%
6443 DELINQUENT EARNED INCOME TAX	961	201	252	171	25,000	Five Year Average	7,099	(17,901)	0.00%
6445 DELINQUENT PC/OCCUPATION TAXES	114,269	105,643	238,217	13,643	100,000	Five Year Average	108,471	8,471	0.00%
6510 INTEREST INCOME	894,232	1,597,962	985,006	125,519	239,694	Five Year Average	778,168	538,474	112.33%
6630 SPECIAL FUNCTION	2,616	1,074	-	-	-	Five Year Average	1,246	1,246	0.00%
6700 REVENUE FROM DISTRICT ACTIVITIES	122,820	116,879	120,105	5,235	133,254	Five Year Average	109,301	(23,953)	-19.16%
6829 STATE REV - OTHER SOURCES	84,943	83,146	80,751	88,035	82,049	Five Year Average	83,656	1,607	2.01%
6830 IDEA	2,907,666	3,043,773	3,328,343	3,486,098	3,486,098	Five Year Average	3,128,056	(358,042)	-12.45%
6831 FED REV FROM OTHER PUBLIC SCHOOLS	23,000	46,552	52,000	56,028	77,844	Five Year Average	63,049	(14,794)	-11.38%
6837 COUNTY CARES ACT FUNDS				100,000		Five Year Average	100,000	100,000	
6910 FACILITIES RENTAL	128,337	120,960	121,459	69,929	124,281	Five Year Average	117,266	(7,014)	-6.68%
6920 DONATIONS FROM PRIVATE SOURCES	121,405	167,751	161,585	93,607	166,448	Five Year Average	135,169	(31,279)	-12.51%
6942 TUITION (SUMMER SCHOOL)	30,749	22,658	-	-	25,000	Five Year Average	18,261	(6,739)	-26.95%
6943 TUITION ADULT EVENING SCHOOL	-	-	-	-	-	Five Year Average	-	-	0.00%
6944 RECEIPTS FROM OTHER LEA's	-	-	-	-	-	Five Year Average	-	-	0.00%
6990 MISCELLANEOUS REVENUE	312,671	288,045	442,220	219,957	264,642	Five Year Average	308,634	43,991	0.00%
6991 REFUND OF PRIOR YRS EXP	1,028,509	769,509	381,263	1,584,754	812,563	Five Year Average	1,029,514	216,951	43.39%
6992 ENERGY INCENTIVES	208,272	7,639	4,449	-	-	Five Year Average	65,926	65,926	0.00%
6999 OTHER REVENUE	8,277	11,424	1,611	56,000	100,000	Five Year Average	54,730	(45,270)	-45.27%
TOTALS	\$ 45,946,374	\$ 47,972,177	\$ 47,012,218	\$ 47,237,712	\$ 44,584,378		\$ 47,374,138	\$ 2,789,760	7.52%

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	Notes	2022-2023 BUDGET	VARIANCE OVER PY BUDGET DOLLARS	PERCENT
STATE REVENUES:									
7111 BASIC EDUCATION FUNDING - FORMULA	\$ 134,972,053	\$ 139,674,925	\$ 145,029,580	\$ 145,029,295	\$ 145,029,579	25% BEF/100MLU x RSD%	\$ 174,514,362	\$ 29,484,783	20.33%
7112 BASIC EDUCATION FUNDING - SOCIAL SECURITY	\$ -	\$ -	6,166,221	5,023,361	7,969,086	85% of Expense	8,366,168	397,082	5.28%
7140 CYBER/CHARTER SCHOOLS	-	-	-	-	-	-	-	-	0.00%
7160 TUITION FOR ORPHANS	122,172	184,561	125,175	162,831	200,000	Five Year Average	161,930	(38,070)	-19.03%
7220 VOCATIONAL EDUCATION	-	-	-	-	-	-	-	-	0.00%
7271 SPECIAL EDUCATION	11,282,194	11,888,223	13,153,071	13,302,017	13,153,071	25% of Gov Budget	\$ 17,783,930	4,630,859	35.49%
7280 ADULT LITERACY	-	-	-	-	-	-	-	-	0.00%
7290 OTHER PROGRAM SUBSIDIES	107,274	737,281	-	-	100,000	Five Year Average	182,911	82,911	82.91%
7311 TRANSPORTATION - PUBLIC	1,195,786	1,124,129	1,228,311	1,090,557	245,662	Five Year Average	1,162,949	917,287	77.53%
7312 TRANSPORTATION - NON-PUBLIC	338,415	302,610	344,960	340,725	328,802	Five Year Average	331,947	3,145	0.97%
7320 RENTAL PAYMENTS	6,435,433	6,652,498	6,622,283	6,790,803	6,745,853	Agrees to Debt Schedule	6,340,360	(405,493)	-6.00%
7330 HEALTH SERVICES	369,257	403,652	381,948	358,909	379,158	Five Year Average	378,939	(218)	-0.06%
7340 PROPERTY TAX RELIEF	3,675,727	3,680,241	3,676,980	3,682,548	3,682,825	Agrees to Allocation	4,636,514	953,689	25.90%
7340 PCCD - HEALTH & SAFETY GRANT	-	-	-	-	-	-	-	-	0.00%
7360 SAFE SCHOOLS GRANTS	-	25,000	-	-	-	-	-	-	0.00%
7501 ACCOUNTABILITY BLOCK GRANT	-	-	-	-	-	-	-	-	0.00%
7502 DUAL ENROLLMENT GRANTS	-	-	-	-	-	-	-	-	0.00%
7505 READY TO LEARN GRANT	4,785,693	4,785,693	4,785,693	4,785,693	4,785,693	Agrees to Allocation	4,785,693	-	0.00%
7505 CONTINUITY OF EDUCATION GRANT	-	-	-	-	-	-	-	-	0.00%
7506 PA SMART GRANT	-	-	22,592	1,858	-	-	-	-	0.00%
7599 OTHER GRANTS	-	-	-	-	-	-	-	-	0.00%
7810 SOCIAL SECURITY (85.48% of Exp)	5,240,643	5,406,663	-	-	-	-	-	-	0.00%
7820 RETIREMENT (85.48% of Exp)	25,152,083	27,316,906	29,581,774	27,071,633	36,364,811	85% of Expense	38,508,609	2,143,798	6.32%
TOTALS	\$ 193,676,730	\$ 202,182,382	\$ 211,118,588	\$ 207,640,230	\$ 218,984,540		\$ 257,154,312	\$ 38,169,773	17.45%

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	Notes	2022-2023 BUDGET	VARIANCE OVER PY BUDGET DOLLARS	PERCENT
FEDERAL REVENUES:									
8310 PAYMENTS FOR FEDERAL IMPACT	\$ 2,318,935	\$ 14,348	\$ 39,799	\$ 47,042	\$ 40,000	Five Year Average	\$ 491,640	\$ 451,640	1129.10%
8390 DIRECT GRANTS-IN-AID	144,999	147,346	153,114	146,575	145,534	Five Year Average	146,849	1,315	0.94%
8514 TITLE I	17,035,618	15,971,938	13,482,759	13,382,607	17,619,686	100% of 21-22 Award	13,852,800	(3,766,886)	-21.59%
8515 TITLE II	1,316,068	1,396,509	1,250,729	1,028,172	1,198,257	100% of 21-22 Award	1,220,673	22,416	1.66%
8516 TITLE III	1,024,835	857,755	1,107,906	1,298,436	1,125,496	100% of 21-22 Award	950,186	(175,310)	-10.19%
8517 TITLE IV	462,751	926,958	956,107	1,127,816	1,419,412	100% of 21-22 Award	1,053,415	(365,997)	-30.00%
8703 ARRA - TITLE I, PART A & B		-	-	-	-		-	-	0.00%
8704 ARRA - TITLE I, SCHOOL IMPROVEMENT		-	-	-	-		-	-	0.00%
8741 ESSER I				9,188,363		Based on estimated expense			0.00%
8742 GEER I				650,337		Based on estimated expense			0.00%
8743 ESSER II			1,360,704		41,645,447	Based on estimated expense	15,000,000	(26,645,447)	0.00%
8744 ARP ESSER III					13,712,869	Based on estimated expense	39,602,508	25,889,639	0.00%
8745 GEER II						Based on estimated expense			0.00%
8749 OTHER CARES ACT AND CRRSA ACT FUNDING				1,303,209		Based on estimated expense			0.00%
8751 ARP ESSER - LEARNING LOSS						Based on estimated expense			0.00%
8752 ARP ESSER - SUMMER PROGRAMS						Based on estimated expense	433,154	433,154	0.00%
8753 ARP ESSER - AFTERSCHOOL PROGRAMS						Based on estimated expense			0.00%
8754 ARP ESSER - HOMELESS CHILDREN & YOUTH						Based on estimated expense			0.00%
8755 ARP ESSER - EMERGENCY RELIEF FOR OTHERS						Based on estimated expense			0.00%
8810 ACCESS	2,701,289	1,925,682	1,522,452	1,495,294	1,821,906	Five Year Average	1,768,965	(52,941)	-3.01%
8820 MEDICAL ASSISTANCE	177,605	160,398	164,375	182,320	164,006	Five Year Average	164,770	764	0.43%
TOTALS	\$ 25,182,100	\$ 21,400,934	\$ 20,037,945	\$ 29,850,171	\$ 78,892,612		\$ 74,684,960	\$ (4,207,652)	-11.85%
TOTAL OPERATING REVENUES	\$264,805,204	\$271,555,493	\$ 278,168,751	\$ 284,728,113	\$ 342,461,530		\$ 379,213,411	\$ 36,751,881	12.61%
OTHER FINANCING SOURCES:									
9300 FUND TRANSFERS		\$ -	\$ -				\$ -	\$ -	0.00%
9330 CAPITAL PROJECT FUND TRANSFERS		-	-				-	-	0.00%
9340 DEBT SERVICE FUND TRANSFERS		-	-	1,618,301	1,500,000	2019 Bond Debt Service	1,577,606	77,606	5.17%
9351 FOOD SERVICE FUND TRANSFERS	646,368	631,228	601,467	468,088	632,266	Four Year Average	586,788	(45,478)	-7.00%
9400 SALE OF ASSETS		5,037	301,676	121			-	-	0.00%
9500 REFUNDS - PRIOR YRS EXPENSES		-	-				-	-	0.00%
9990 INSURANCE RECOVERIES	1,261	11,271	25,366	2,726			-	-	0.00%
TOTALS	\$ 647,629	\$ 647,536	\$ 928,509	\$ 2,089,236	\$ 2,132,266		\$ 2,164,394	\$ 32,128	1.49%
TOTAL REVENUES	\$ 265,452,833	\$ 272,203,029	\$ 279,097,260	\$ 286,817,349	\$ 344,593,796		\$ 381,377,804	\$ 36,784,009	12.53%

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	VARIANCE OVER PY BUDGET	
								DOLLARS	PERCENT
1000 INSTRUCTION									
1100 REGULAR PROGRAMS									
100 SALARIES	\$ 51,428,416	\$ 52,808,249	\$ 58,263,797	\$ 55,292,741	\$ 57,229,030	\$ 61,368,782	\$ 64,740,986	\$ 3,372,204	5.5%
200 BENEFITS	33,215,750	31,639,156	40,077,003	35,570,574	38,536,091	40,282,357	44,374,775	4,092,418	10.2%
300 PROF. SERVICES	2,103,847	2,556,101	2,395,150	2,365,631	1,810,095	2,317,376	2,406,493	89,117	3.8%
400 PROPERTY SERVICES	30,840	35,771	47,737	30,291	46,192	77,927	79,337	1,410	1.8%
500 OTHER PURCH.SVCS.	7,427,820	7,431,268	8,048,338	6,709,634	5,805,963	7,078,115	7,379,880	301,764	4.3%
600 SUPPLIES	5,599,776	4,919,962	10,614,095	5,654,369	4,611,159	5,691,523	5,917,797	226,274	4.0%
700 PROPERTY	59,735	139,820	29,290	64,795	24,141	59,300	42,016	(17,284)	-29.1%
800 OTHER OBJECTS	4,020	14,435	1,010	378	2,412	-	-	-	0.0%
TOTALS	\$ 99,870,204	\$ 99,544,761	\$ 119,476,421	\$ 105,688,413	\$ 108,065,083	\$ 116,875,380	\$ 124,941,284	\$ 8,065,904	6.9%
1200 SPECIAL EDUCATION									
100 SALARIES	\$ 13,917,762	\$ 14,257,149	\$ 17,943,975	\$ 15,259,612	\$ 15,984,846	\$ 20,793,904	\$ 21,751,180	\$ 957,277	4.6%
200 BENEFITS	10,435,279	9,880,486	13,419,676	10,235,298	11,068,967	14,725,118	16,228,992	1,503,874	10.2%
300 PROF. SERVICES	6,448,253	8,396,602	7,692,553	8,981,407	7,733,317	6,187,313	6,403,190	215,877	3.5%
400 PROPERTY SERVICES	-	-	-	-	-	-	4,160	4,160	0.0%
500 OTHER PURCH.SVCS.	15,288,686	15,880,347	16,126,980	16,764,948	15,582,433	16,710,234	17,422,150	711,916	4.3%
600 SUPPLIES	117,320	209,272	143,338	431,669	391,006	464,004	482,564	18,560	4.0%
700 PROPERTY	10,479	9,801	33,500	-	34,503	6,090	6,334	244	4.0%
800 OTHER OBJECTS	-	-	-	300	200	305	317	12	4.0%
TOTALS	\$ 46,217,780	\$ 48,633,657	\$ 55,360,022	\$ 51,673,234	\$ 50,795,272	\$ 58,886,968	\$ 62,298,886	\$ 3,411,918	5.8%
1300 VOCATIONAL EDUCATION									
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
200 BENEFITS	-	-	-	-	-	-	-	-	0.0%
300 PROF. SERVICES	-	-	-	-	-	-	-	-	0.0%
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	5,101,859	5,247,074	5,487,254	5,487,254	5,460,411	5,477,915	5,697,032	219,117	4.0%
600 SUPPLIES	-	-	-	-	-	-	-	-	0.0%
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	0.0%
TOTALS	\$ 5,101,859	\$ 5,247,074	\$ 5,487,254	\$ 5,487,254	\$ 5,460,411	\$ 5,477,915	\$ 5,697,032	\$ 219,117	4.0%

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								DOLLARS	PERCENT
1400 OTHER INST. PROGRAMS									
100 SALARIES	\$ 225,715	\$ 144,539	\$ 67,280	\$ 20,889	\$ 432,031	\$ 1,748,542	\$ 578,134	\$ (1,170,408)	-66.9%
200 BENEFITS	111,148	60,737	29,707	8,733	186,898	765,443	256,681	(508,762)	-66.5%
300 PROF. SERVICES	2,618,917	2,706,152	2,526,863	2,714,524	3,017,992	3,118,523	3,293,461	174,939	5.6%
400 PROPERTY SERVICES	-	-	-	-	3,000	-	-	-	0.0%
500 OTHER PURCH.SVCS.	231,353	206,464	212,788	154,150	259,004	172,550	179,452	6,902	4.0%
600 SUPPLIES	7,244	-	-	4,218	385	-	-	-	0.0%
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	0.0%
TOTALS	\$ 3,194,377	\$ 3,117,892	\$ 2,836,638	\$ 2,902,513	\$ 3,899,310	\$ 5,805,057	\$ 4,307,728	\$ (1,497,330)	-25.8%
1500 NONPUBLIC SCHOOL PROGRAMS									
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
200 BENEFITS	-	-	-	-	-	-	-	-	0.0%
300 PROF. SERVICES	575,666	577,871	554,007	600,615	1,033,409	562,317	584,810	22,493	4.0%
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	-	-	7,500	-	-	7,613	7,917	305	4.0%
600 SUPPLIES	-	-	-	3,696	9,307	-	-	-	0.0%
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	38,544	-	97,533	388	-	-	-	0.0%
TOTALS	\$ 575,666	\$ 616,416	\$ 561,507	\$ 701,844	\$ 1,043,103	\$ 569,930	\$ 592,727	\$ 22,797	4.0%
1600 ADULT EVENING SCHOOL									
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
200 BENEFITS	18,217	-	-	-	-	-	-	-	0.0%
300 PROF. SERVICES	-	-	17,250	13,545	-	-	-	-	0.0%
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	-	-	-	-	-	-	-	-	0.0%
600 SUPPLIES	-	8,337	18,064	3,938	-	18,335	-	(18,335)	-100.0%
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	2,135	-	371	-	-	-	-	0.0%
TOTALS	\$ 18,217	\$ 10,472	\$ 35,314	\$ 17,854	\$ -	\$ 18,335	\$ -	\$ (18,335)	-100.0%

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								DOLLARS	PERCENT	
1800 PRE-KINDERGARTEN										
100 SALARIES	\$ 1,068,077	\$ 1,128,807	\$ 1,178,804	\$ 1,170,160	\$ 1,101,454	\$ 1,125,709	\$ 1,174,279	\$ 48,570	4.3%	
200 BENEFITS	840,663	874,884	900,253	800,816	755,648	770,265	819,870	49,605	6.4%	
300 PROF. SERVICES	-	13,843	-	-	-	-	-	-	0.0%	
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%	
500 OTHER PURCH.SVCS.	-	-	-	-	-	-	-	-	0.0%	
600 SUPPLIES	-	-	-	-	-	-	-	-	0.0%	
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%	
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	0.0%	
TOTALS	\$ 1,908,740	\$ 2,017,534	\$ 2,079,057	\$ 1,970,976	\$ 1,857,102	\$ 1,895,974	\$ 1,994,149	\$ 98,175	5.2%	
TOTAL INSTRUCTION	\$ 156,886,843	\$ 159,187,807	\$ 185,836,213	\$ 168,442,090	\$ 171,120,280	\$ 189,529,559	\$ 199,831,806	\$ 10,302,246	5.4%	
2000 SUPPORT SERVICES										
2100 PUPIL PERSONNEL SERVICES										
100 SALARIES	\$ 4,945,680	\$ 5,928,966	\$ 6,342,734	\$ 6,332,878	\$ 6,672,282	\$ 7,588,286	\$ 8,217,383	\$ 629,096	8.3%	
200 BENEFITS	3,350,572	3,998,443	4,316,544	4,022,283	4,304,890	4,963,503	5,590,854	627,351	12.6%	
300 PROF. SERVICES	819,722	754,213	391,324	416,267	617,932	516,515	534,056	17,541	3.4%	
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%	
500 OTHER PURCH.SVCS.	16,486	6,145	8,081	2,236	2,961	8,120	8,445	325	4.0%	
600 SUPPLIES	40,030	87,201	100,409	126,708	105,173	211,244	222,911	11,666	5.5%	
700 PROPERTY	-	3,642	-	-	-	-	-	-	0.0%	
800 OTHER OBJECTS	-	-	-	167	600	-	1,040	1,040	0.0%	
TOTALS	\$ 9,172,490	\$ 10,778,610	\$ 11,159,093	\$ 10,900,539	\$ 11,703,837	\$ 13,287,669	\$ 14,574,688	\$ 1,287,019	9.7%	
2200 INSTRUCTIONAL SUPPORT										
100 SALARIES	\$ 2,034,612	\$ 2,572,612	\$ 2,667,808	\$ 2,484,032	\$ 2,923,873	\$ 3,446,763	\$ 3,984,370	\$ 537,607	15.6%	
200 BENEFITS	1,568,616	1,951,506	2,100,526	1,864,286	2,135,234	2,510,161	2,958,138	447,976	17.8%	
300 PROF. SERVICES	956,982	1,313,252	2,130,348	1,497,856	1,180,588	2,146,386	2,233,282	86,895	4.0%	
400 PROPERTY SERVICES	613	783	5,897	1,072	284	2,015	2,512	497	24.6%	
500 OTHER PURCH.SVCS.	29,900	51,741	133,714	32,649	4,767	138,747	146,681	7,934	5.7%	
600 SUPPLIES	166,562	111,557	161,419	70,827	79,773	157,888	162,555	4,667	3.0%	
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%	
800 OTHER OBJECTS	1,085	3,455	1,085	3,515	1,545	14,626,683	10,000,000	(4,626,683)	-31.6%	
TOTALS	\$ 4,758,370	\$ 6,004,905	\$ 7,200,797	\$ 5,954,236	\$ 6,326,065	\$ 23,028,642	\$ 19,487,536	\$ (3,541,106)	-15.4%	

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	VARIANCE OVER PY BUDGET	
								DOLLARS	PERCENT
2300 ADMINISTRATION									
100 SALARIES	\$ 6,834,275	\$ 7,259,012	\$ 7,731,591	\$ 7,613,890	\$ 8,187,239	\$ 8,685,508	\$ 9,402,291	\$ 716,782	8.3%
200 BENEFITS	10,839,370	10,418,468	11,593,991	10,325,268	9,492,907	5,752,666	6,391,589	638,923	11.1%
300 PROF. SERVICES	1,250,350	1,210,081	1,045,500	955,401	553,590	1,040,883	1,118,924	78,042	7.5%
400 PROPERTY SERVICES	241,712	249,501	350,200	215,590	139,207	355,450	246,145	(109,305)	-30.8%
500 OTHER PURCH.SVCS.	223,592	201,414	209,088	173,683	203,275	233,365	243,583	10,219	4.4%
600 SUPPLIES	81,985	84,283	99,467	88,174	107,064	128,964	151,333	22,369	17.3%
700 PROPERTY	1,601	-	-	5,950	-	-	-	-	0.0%
800 OTHER OBJECTS	487,977	166,277	359,500	78,087	85,226	321,905	305,243	(16,663)	-5.2%
TOTALS	\$ 19,960,863	\$ 19,589,036	\$ 21,389,337	\$ 19,456,043	\$ 18,768,509	\$ 16,518,741	\$ 17,859,108	\$ 1,340,367	8.1%
2400 PUPIL HEALTH SERVICES									
100 SALARIES	\$ 1,596,835	\$ 1,696,013	\$ 1,836,022	\$ 1,862,768	\$ 2,020,695	\$ 2,015,921	\$ 2,136,818	\$ 120,898	6.0%
200 BENEFITS	1,083,614	1,155,984	1,336,341	1,216,509	1,356,049	1,342,759	1,488,005	145,246	10.8%
300 PROF. SERVICES	808,657	1,137,171	110,600	1,180,290	1,627,895	1,166,235	1,212,884	46,649	4.0%
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	1,375	4,506	7,500	2,606	1,913	4,771	4,961	191	4.0%
600 SUPPLIES	54,789	51,206	64,455	59,308	96,468	72,370	218,784	146,415	202.3%
700 PROPERTY	-	28,876	8,000	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	0.0%
TOTALS	\$ 3,545,269	\$ 4,073,756	\$ 3,362,918	\$ 4,321,480	\$ 5,103,019	\$ 4,602,055	\$ 5,061,454	\$ 459,399	10.0%
2500 BUSINESS OFFICE									
100 SALARIES	\$ 782,348	\$ 869,641	\$ 1,000,924	\$ 943,422	\$ 1,038,008	\$ 1,173,135	\$ 1,163,735	\$ (9,400)	-0.8%
200 BENEFITS	730,491	803,988	725,104	838,786	946,455	797,496	789,178	(8,318)	-1.0%
300 PROF. SERVICES	116,735	106,525	114,500	69,684	56,224	115,710	121,581	5,871	5.1%
400 PROPERTY SERVICES	29,781	43,773	35,000	40,412	48,089	35,525	36,946	1,421	4.0%
500 OTHER PURCH.SVCS.	6,153	4,395	11,986	3,461	3,044	13,291	13,823	532	4.0%
600 SUPPLIES	40,425	87,444	106,100	121,436	19,472	145,154	150,960	5,806	4.0%
700 PROPERTY	-	-	1,000	-	9,946	-	-	-	0.0%
800 OTHER OBJECTS	92,320	102,843	429,500	110,440	94,342	607,517	614,975	7,458	1.2%
TOTALS	\$ 1,798,253	\$ 2,018,609	\$ 2,424,114	\$ 2,127,642	\$ 2,215,581	\$ 2,887,828	\$ 2,891,198	\$ 3,370	0.1%

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	VARIANCE OVER PY BUDGET		
								DOLLARS	PERCENT	
2600 OPER/MAINT OF PLANT										
100 SALARIES	\$ 7,522,093	\$ 7,872,379	\$ 8,879,868	\$ 8,136,003	\$ 8,035,379	\$ 9,790,080	\$ 11,278,937	\$ 1,488,857	15.2%	
200 BENEFITS	5,485,815	5,184,440	6,825,616	5,557,091	5,567,572	6,898,237	8,167,756	1,269,519	18.4%	
300 PROF. SERVICES	498,400	409,101	562,538	464,766	532,208	573,308	800,600	227,292	39.6%	
400 PROPERTY SERVICES	2,164,190	2,539,238	2,449,484	2,512,242	1,887,505	2,712,429	2,760,606	48,177	1.8%	
500 OTHER PURCH.SVCS.	275,582	277,439	297,129	296,485	256,341	106,761	112,675	5,914	5.5%	
600 SUPPLIES	4,128,215	4,176,132	4,469,059	3,653,154	4,989,180	4,252,297	4,495,105	242,809	5.7%	
700 PROPERTY	226,273	(20,471)	(10,420)	-	-	(15,857)	8,469	24,326	-153.4%	
800 OTHER OBJECTS	13,122	12,008	6,079	611	1,089	5,114	274,678	269,565	5271.3%	
TOTALS	\$ 20,313,689	\$ 20,450,267	\$ 23,479,353	\$ 20,620,352	\$ 21,269,274	\$ 24,322,368	\$ 27,898,827	\$ 3,576,458	14.7%	
2700 TRANSPORTATION										
100 SALARIES	\$ 55,233	\$ 46,021	\$ 43,437	\$ 43,555	\$ -	\$ -	\$ -	\$ -	0.0%	
200 BENEFITS	42,391	36,967	35,034	31,910	-	-	-	-	0.0%	
300 PROF. SERVICES	1,125	-	-	82,108	169,719	205,000	521,041	316,041	154.2%	
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%	
500 OTHER PURCH.SVCS.	5,300,474	5,394,973	5,876,635	5,659,857	4,480,203	7,015,000	7,389,159	374,159	5.3%	
600 SUPPLIES	-	-	-	-	-	-	-	-	0.0%	
700 PROPERTY	-	128,247	-	-	-	-	-	-	0.0%	
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	0.0%	
TOTALS	\$ 5,399,223	\$ 5,606,207	\$ 5,955,105	\$ 5,817,430	\$ 4,649,922	\$ 7,220,000	\$ 7,910,200	\$ 690,200	9.6%	
2800 SUPPORT SERVICES-CENTRAL										
100 SALARIES	\$ 1,239,449	\$ 1,158,421	\$ 1,281,134	\$ 1,223,058	\$ 1,336,733	\$ 1,410,007	\$ 1,402,479	\$ (7,528)	-0.5%	
200 BENEFITS	869,679	808,529	865,484	852,929	995,310	1,247,607	1,265,174	17,567	1.4%	
300 PROF. SERVICES	672,029	821,950	1,141,339	1,364,671	1,357,781	1,544,641	1,604,706	60,064	3.9%	
400 PROPERTY SERVICES	827	2,240	5,000	34,691	3,400	26,898	10,293	(16,604)	-61.7%	
500 OTHER PURCH.SVCS.	835,872	773,073	980,313	779,138	943,013	1,116,933	993,280	(123,653)	-11.1%	
600 SUPPLIES	716,427	836,164	984,234	1,918,902	3,240,606	3,302,112	4,365,519	1,063,407	32.2%	
700 PROPERTY	1,068,951	2,827,853	1,730,210	3,351,334	129,285	616,014	68,654	(547,359)	-88.9%	
800 OTHER OBJECTS	33,382	23,288	27,964	47,664	21,820	46,903	46,247	(657)	-1.4%	
TOTALS	\$ 5,436,615	\$ 7,251,518	\$ 7,015,678	\$ 9,572,386	\$ 8,027,948	\$ 9,311,114	\$ 9,756,352	\$ 445,238	4.8%	

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	VARIANCE OVER PY BUDGET	
								DOLLARS	PERCENT
2900 OTHER SUPPORT SERVICES									
100 SALARIES	\$ 40,019	\$ 26,762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
200 BENEFITS	34,149	21,728	-	-	-	-	-	-	0.0%
300 PROF. SERVICES	-	-	-	-	-	-	-	-	0.0%
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	42,973	42,567	51,258	43,327	42,166	45,675	47,502	1,827	4.0%
600 SUPPLIES	-	-	-	-	-	-	-	-	0.0%
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	0.0%
900 OTHER FIN USES	8,506	-	-	-	-	-	-	-	0.0%
TOTALS	\$ 125,646	\$ 91,057	\$ 51,258	\$ 43,327	\$ 42,166	\$ 45,675	\$ 47,502	\$ 1,827	4.0%
TOTAL-SUPPORT SERVICES	\$ 70,510,418	\$ 75,863,965	\$ 82,037,652	\$ 78,813,437	\$ 78,106,320	\$ 101,224,092	\$ 105,486,865	\$ 4,262,772	4.2%
3000 NON-INSTRUCTIONAL SERVICES									
3200 STUDENT ACTIVITIES									
100 SALARIES	\$ 874,081	\$ 891,932	\$ 1,039,213	\$ 972,345	\$ 721,405	\$ 1,064,526	\$ 1,084,212	\$ 19,687	1.8%
200 BENEFITS	381,888	391,015	504,978	418,789	336,440	519,162	536,966	17,804	3.4%
300 PROF. SERVICES	181,682	178,373	193,300	178,219	17,440	192,050	231,327	39,277	20.5%
400 PROPERTY SERVICES	13,709	20,865	22,617	9,929	13,978	22,956	28,035	5,078	22.1%
500 OTHER PURCH.SVCS.	291,873	276,071	368,235	182,074	66,705	413,324	429,836	16,512	4.0%
600 SUPPLIES	161,173	177,802	186,400	168,081	138,118	198,456	206,394	7,938	4.0%
700 PROPERTY	40,514	46,623	43,000	41,187	52,013	43,645	41,231	(2,414)	-5.5%
800 OTHER OBJECTS	33,437	29,924	39,500	25,543	30,614	40,093	41,696	1,604	4.0%
TOTALS	\$ 1,978,356	\$ 2,012,606	\$ 2,397,243	\$ 1,996,168	\$ 1,376,713	\$ 2,494,211	\$ 2,599,697	\$ 105,487	4.2%
3300 COMMUNITY SERVICES									
100 SALARIES	\$ 396,312	\$ 429,555	\$ 440,995	\$ 558,636	\$ 589,277	\$ 617,832	\$ 708,989	\$ 91,157	14.8%
200 BENEFITS	407,737	428,278	444,920	467,272	492,776	544,704	636,788	92,083	16.9%
300 PROF. SERVICES	10,864	11,203	12,024	81,217	80,702	62,604	12,693	(49,912)	-79.7%
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	150,086	138,076	145,000	139,338	133,145	147,175	140,000	(7,175)	-4.9%
600 SUPPLIES	63,641	46,791	258,389	31,501	56,435	262,265	272,756	10,491	4.0%
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	1,025	-	1,500	1,500	45,600	100,000	54,400	119.3%
TOTALS	\$ 1,028,640	\$ 1,054,929	\$ 1,301,328	\$ 1,279,464	\$ 1,353,835	\$ 1,680,181	\$ 1,871,224	\$ 191,044	11.4%
TOTAL NON-INST. SERVICES	\$ 3,006,996	\$ 3,067,535	\$ 3,698,571	\$ 3,275,632	\$ 2,730,548	\$ 4,174,392	\$ 4,470,922	\$ 296,530	7.1%

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	VARIANCE OVER PY BUDGET	
								DOLLARS	PERCENT
4000 FACILITIES ACQUISITION, ETC.									
4400 ARCHITECTURE & ENGINEERING									
300 PROF. SERVICES	\$ 350,815	\$ 938,243	\$ -	\$ 446,050	\$ -	\$ 24,378,920	\$ -	\$ (24,378,920)	-100.0%
400 PROPERTY SERVICES	385,261	(307,347)	-	(7,102)	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	-	-	-	-	-	-	-	-	0.0%
600 SUPPLIES	-	-	-	-	-	-	-	-	0.0%
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	0.0%
TOTAL FACILITIES ACQUISITION	\$ 736,076	\$ 630,896	\$ -	\$ 438,948	\$ -	\$ 24,378,920	\$ -	\$ (24,378,920)	-100.0%
4600 EXISTING BUILDING IMPROVEMENTS									
300 PROF. SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000	0.0%
400 PROPERTY SERVICES	3,405,631	4,531,552	-	4,375,805	-	-	32,777,134	32,777,134	0.0%
500 OTHER PURCH.SVCS.	-	-	-	-	-	-	-	-	0.0%
600 SUPPLIES	219,927	194,009	-	-	-	-	-	-	0.0%
700 PROPERTY	-	54,430	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	76,830	-	320,495	-	-	-	-	0.0%
TOTAL BUILDING IMPROVEMENTS	\$ 3,625,558	\$ 4,856,821	\$ -	\$ 4,696,299	\$ -	\$ -	\$ 33,577,134	\$ 33,577,134	0.0%
TOTAL FACILITIES ACQUISITION	\$ 4,361,633	\$ 5,487,716	\$ -	\$ 5,135,247	\$ -	\$ 24,378,920	\$ 33,577,134	\$ 9,198,214	37.7%
5000 OTHER FINANCING USES									
5100 DEBT SERVICE									
800 OTHER OBJECTS	\$ 9,920,047	\$ 11,491,722	\$ 10,871,822	\$ 11,572,079	\$ 11,453,537	\$ 10,265,530	\$ 9,668,077	\$ (597,453)	-5.8%
900 OTHER FIN. USES	11,995,000	12,575,000	14,700,000	12,945,000	15,505,000	16,386,000	16,843,000	457,000	2.8%
TOTAL DEBT SERVICE	\$ 21,915,047	\$ 24,066,722	\$ 25,571,822	\$ 24,517,079	\$ 26,958,537	\$ 26,651,530	\$ 26,511,077	\$ (140,453)	-0.5%
5200 FUND TRANSFERS									
900 OTHER OBJECTS	\$ 462,860	\$ 17,000,000	\$ 800,000	\$ -	\$ -	\$ 6,114,345	\$ 11,500,000	\$ 5,385,655	88.1%
TOTAL OTHER USES	\$ 22,377,907	\$ 41,066,722	\$ 26,371,822	\$ 24,517,079	\$ 26,958,537	\$ 32,765,875	\$ 38,011,077	\$ 5,245,202	16.0%
5900 BUDGETARY RESERVE									
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
200 BENEFITS	-	-	-	-	-	-	-	-	0.0%
800 OTHER FIN. USES	-	-	3,000,000	-	-	5,000,000	5,000,000	-	0.0%
TOTAL BUDGETARY RESERVE	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	\$ -	0.0%
TOTAL ACTUALS/BUDGET	\$ 257,143,798	\$ 284,673,744	\$ 300,944,258	\$ 280,183,484	\$ 278,915,686	\$ 357,072,838	\$ 386,377,804	\$ 29,304,965	8.2%

	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021	2021-2022	2022-2023	VARIANCE OVER PY BUDGET	
	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET	DOLLARS	PERCENT
EXPENDITURES BY OBJECT AREA									
100 SALARIES	\$ 92,960,905	\$ 97,090,057	\$ 108,717,580	\$ 101,913,988	\$ 106,272,252	\$ 120,828,994	\$ 127,623,793	\$ 6,794,799	5.6%
200 BENEFITS	69,415,378	67,654,610	83,175,178	72,210,545	76,175,236	81,119,479	89,504,765	8,385,286	10.3%
300 PROF. SERVICES	17,414,044	21,130,681	18,887,298	21,412,250	19,788,891	44,127,781	21,879,048	(22,248,733)	-50.4%
400 PROPERTY SERVICES	6,315,537	7,116,375	2,915,935	7,212,931	2,141,657	3,233,200	35,945,168	32,711,969	1011.8%
500 OTHER PURCH. SVCS	35,181,111	35,935,553	37,971,799	36,430,841	33,245,343	38,689,588	40,216,375	1,526,787	3.9%
600 SUPPLIES	11,397,514	10,990,160	17,205,428	12,335,980	13,844,147	14,904,610	16,646,678	1,742,068	11.7%
700 PROPERTY	1,407,553	3,218,821	1,834,580	3,463,266	249,887	709,192	166,704	(542,488)	-76.5%
800 OTHER OBJECTS	10,585,390	11,962,487	14,736,460	12,258,684	11,693,273	30,959,649	26,052,273	(4,907,376)	-15.9%
900 OTHER FIN USES	12,466,366	29,575,000	15,500,000	12,945,000	15,505,000	22,500,345	28,343,000	5,842,655	26.0%
TOTAL	\$ 257,143,798	\$ 284,673,744	\$ 300,944,258	\$ 280,183,484	\$ 278,915,686	\$ 357,072,838	\$ 386,377,804	\$ 29,304,965	8.2%
Instruction	\$156,886,843	\$ 159,187,807	\$185,836,213	\$168,442,090	\$171,120,280	\$189,529,559	\$199,831,806	\$10,302,246	5.4%
Support Services	70,510,418	75,863,965	82,037,652	78,813,437	78,106,320	101,224,092	105,486,865	4,262,772	4.2%
Non-Instructional Services	3,006,996	3,067,535	3,698,571	3,275,632	2,730,548	4,174,392	4,470,922	296,530	7.1%
Facilities Acquisitions	4,361,633	5,487,716		5,135,247	-	24,378,920	33,577,134	9,198,214	37.7%
Debt Service	21,915,047	24,066,722	25,571,822	24,517,079	26,958,537	26,651,530	26,511,077	(140,453)	-0.5%
Other Financial Uses	462,860	17,000,000	800,000	-	-	6,114,345	11,500,000	5,385,655	88.1%
Budgetary Reserve	-	-	3,000,000	-	-	5,000,000	5,000,000	-	0.0%
TOTAL	\$257,143,798	\$284,673,744	\$300,944,258	\$280,183,484	\$278,915,686	\$357,072,838	\$386,377,804	\$29,304,965	8.2%