

READING

SCHOOL DISTRICT

2023-2024 GENERAL FUND BUDGET



FINAL BUDGET

June 28, 2023



READING SCHOOL DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES

DESCRIPTION	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	VARIANCE OVER PY BUDGET	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PRELIMINARY	BUDGET	BUDGET	DOLLARS	PERCENTAGE
Local Revenue	\$ 45,946,374	\$ 47,972,177	\$ 47,012,218	\$ 47,237,712	\$ 51,184,566	\$ 48,309,968	\$ 54,502,879	\$ 6,192,911	12.8%
State Revenue	193,676,730	202,182,382	211,118,588	207,640,230	222,515,178	257,219,978	288,629,076	31,409,098	12.2%
Federal Revenue	25,182,100	21,400,934	20,037,945	29,850,171	32,192,267	75,414,068	79,262,207	3,848,139	5.1%
Other Sources	647,629	647,536	928,509	2,089,236	4,878,758	1,877,606	2,550,000	672,394	35.8%
	<u>265,452,833</u>	<u>272,203,029</u>	<u>279,097,260</u>	<u>286,817,349</u>	<u>310,770,769</u>	<u>382,821,620</u>	<u>424,944,162</u>	<u>42,122,542</u>	<u>11.0%</u>
Fund Balance Utilization		-	-	-	-	-	-	-	0.0%
Fund Balance - Assigned		-	-	-	-	4,000,000	5,000,000	1,000,000	25.0%
Total Revenue & Other Sources	<u>\$ 265,452,833</u>	<u>\$ 272,203,029</u>	<u>\$ 279,097,260</u>	<u>\$ 286,817,349</u>	<u>\$ 310,770,769</u>	<u>\$ 386,821,620</u>	<u>\$ 429,944,162</u>	<u>\$ 43,122,542</u>	<u>11.1%</u>
Instruction	\$ 156,886,843	\$ 159,187,807	\$ 168,442,090	\$171,120,280	\$ 183,895,146	\$ 199,950,859	\$ 228,499,022	\$ 28,548,163	14.3%
Instructional Support Services	70,510,418	75,863,965	78,813,437	78,106,320	87,509,396	105,844,028	117,257,592	11,413,564	10.8%
Non-Instructional Services	3,006,996	3,067,535	3,275,632	2,730,548	3,735,040	4,438,522	5,283,323	844,801	19.0%
Facilities Acquisition	4,361,633	5,487,716	5,135,247	-	3,222,742	33,577,134	34,000,000	422,866	1.3%
Debt Service	21,915,047	24,066,722	24,517,079	26,958,537	26,482,606	26,511,077	31,508,789	4,997,712	18.9%
Other Financial Uses	462,860	17,000,000	-	-	-	11,500,000	8,395,436	(3,104,564)	-27.0%
Budgetary Reserve	-	-	-	-	-	5,000,000	5,000,000	-	0.0%
Total Expenditures & Other Uses	<u>\$ 257,143,798</u>	<u>\$ 284,673,745</u>	<u>\$ 280,183,485</u>	<u>\$ 278,915,685</u>	<u>\$ 304,844,930</u>	<u>\$ 386,821,620</u>	<u>\$ 429,944,162</u>	<u>\$ 43,122,542</u>	<u>11.1%</u>
Expenditure - Revenue Variance	<u>\$ 8,309,035</u>	<u>\$ (12,470,716)</u>	<u>\$ (1,086,225)</u>	<u>\$ 7,901,664</u>	<u>\$ 5,925,839</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PRELIMINARY	2022-2023 BUDGET	2023-2024 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	\$ 20,228,528	\$ 19,814,243	19,435,864	\$ (378,379)	-2.46%
6112 INTERIM REAL ESTATE TAX	5,836	4,304	-	-	-	-	-	-	0.00%
6113 PUBLIC UTILITY TAX (PURTA)	38,083	39,633	36,680	40,677	41,005	39,156	41,000	1,844	4.50%
6114 PAYMENT IN LIEU OF TAX	136,184	127,445	138,055	172,883	136,933	141,782	145,000	3,218	2.40%
6120 PER CAPITA TAX, SECTION 679	108,588	142,589	94,087	114,470	119,566	110,215	120,000	9,785	12.23%
6131 EARNED INCOME TAX - ACT 1	10,690,626	11,314,720	11,521,959	10,783,323	12,494,730	10,897,185	14,700,000	3,802,815	42.72%
6143 LST/OPT TAXES	124,777	125,267	123,810	111,946	117,668	116,113	120,000	3,887	4.74%
6145 BUSINESS PRIVILEGE TAX	1,043,398	1,138,367	716,834	1,431,334	1,334,079	1,061,373	1,400,000	338,627	42.33%
6151 EARNED INCOME TAX, ACT 511	5,345,313	5,657,360	5,760,979	5,392,161	6,247,365	5,448,692	7,350,000	1,901,308	42.31%
6153 REAL ESTATE TRANSFER TAX	525,975	697,540	783,669	1,059,967	1,328,990	726,906	919,414	192,508	48.13%
6411 DELINQUENT REAL ESTATE TAXES	2,530,344	3,175,607	2,703,267	3,190,623	2,725,943	2,843,721	2,927,832	84,112	4.04%
6420 DELINQUENT PER CAPITA	38,254	42,671	110,081	133,797	145,814	66,024	125,000	58,976	0.00%
6443 DELINQUENT EARNED INCOME TAX	961	201	252	171	-	7,099	-	(7,099)	0.00%
6445 DELINQUENT PC/OCCUPATION TAXES	114,269	105,643	238,217	13,643	15,801	108,471	100,000	(8,471)	0.00%
6510 INTEREST INCOME	894,232	1,597,962	985,006	125,519	66,416	902,829	1,100,000	197,171	41.13%
6630 SPECIAL FUNCTION	2,616	1,074	-	-	-	1,246	-	(1,246)	0.00%
6700 REVENUE FROM DISTRICT ACTIVITIES	122,820	116,879	120,105	5,235	93,460	109,301	100,000	(9,301)	-7.44%
6829 STATE REV - OTHER SOURCES	84,943	83,146	80,751	88,035	74,123	83,656	81,942	(1,714)	-2.14%
6830 IDEA	2,907,666	3,043,773	3,328,343	3,486,098	3,818,238	3,939,225	4,072,725	133,500	4.64%
6831 FED REV FROM OTHER PUBLIC SCHOOLS	23,000	46,552	52,000	56,028	949,756	63,049	164,101	101,052	77.73%
6837 COUNTY CARES ACT FUNDS	-	-	-	-	100,000	-	100,000	-	(100,000)
6910 FACILITIES RENTAL	128,337	120,960	121,459	69,929	50,451	117,266	100,000	(17,266)	-16.44%
6920 DONATIONS FROM PRIVATE SOURCES	121,405	167,751	161,585	93,607	81,149	135,169	150,000	14,831	5.93%
6942 TUITION (SUMMER SCHOOL)	30,749	22,658	-	-	150	18,261	25,000	6,739	26.95%
6943 TUITION ADULT EVENING SCHOOL	-	-	-	-	-	-	-	-	0.00%
6944 RECEIPTS FROM OTHER LEA's	-	-	-	-	58,214	-	25,000	25,000	0.00%
6990 MISCELLANEOUS REVENUE	312,671	288,045	442,220	219,957	672,752	308,634	400,000	91,366	0.00%
6991 REFUND OF PRIOR YRS EXP	1,028,509	769,509	381,263	1,584,754	362,305	1,029,514	850,000	(179,514)	-35.90%
6992 ENERGY INCENTIVES	208,272	7,639	4,449	-	-	65,926	-	(65,926)	0.00%
6999 OTHER REVENUE	8,277	11,424	1,611	56,000	21,130	54,911	50,000	(4,911)	-4.91%
TOTALS	\$ 45,946,374	\$ 47,972,177	\$ 47,012,218	\$ 47,237,712	\$ 51,184,566	\$ 48,309,968	\$ 54,502,879	\$ 6,192,910	16.70%

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STATE REVENUES:									
7111 BASIC EDUCATION FUNDING - FORMULA	\$ 134,972,053	\$ 139,674,925	\$ 145,029,580	\$ 145,029,295	\$ 157,220,241	\$ 174,514,362	\$ 202,068,956	\$ 27,554,594	19.00%
7112 BASIC EDUCATION FUNDING - SOCIAL SECURITY	\$ -	\$ -	6,166,221	5,023,361	5,026,131	8,377,875	9,308,969	931,094	12.39%
7140 CYBER/CHARTER SCHOOLS	-	-	-	-	-	-	-	-	0.00%
7160 TUITION FOR ORPHANS	122,172	184,561	125,175	162,831	109,219	161,930	148,743	(13,187)	-6.59%
7220 VOCATIONAL EDUCATION	-	-	-	-	-	-	-	-	0.00%
7271 SPECIAL EDUCATION	11,282,194	11,888,223	13,153,071	13,302,017	15,175,397	\$ 17,783,930	\$ 20,574,179	2,790,249	21.38%
7280 ADULT LITERACY	-	-	-	-	-	-	-	-	0.00%
7290 OTHER PROGRAM SUBSIDIES	107,274	737,281	-	-	-	182,911	184,038	1,127	1.13%
7311 TRANSPORTATION - PUBLIC	1,195,786	1,124,129	1,228,311	1,090,557	380,295	1,162,949	1,200,000	37,051	3.13%
7312 TRANSPORTATION - NON-PUBLIC	338,415	302,610	344,960	340,725	139,755	331,947	350,000	18,053	5.55%
7320 RENTAL PAYMENTS	6,435,433	6,652,498	6,622,283	6,790,803	6,739,661	6,340,360	3,666,346	(2,674,014)	-39.56%
7330 HEALTH SERVICES	369,257	403,652	381,948	358,909	-	378,939	385,000	6,061	1.68%
7340 PROPERTY TAX RELIEF	3,675,727	3,680,241	3,676,980	3,682,548	3,682,825	4,636,514	4,639,319	2,805	0.08%
7340 PCCD - HEALTH & SAFETY GRANT	-	-	-	-	-	-	-	-	0.00%
7360 SAFE SCHOOLS GRANTS	-	25,000	-	-	64,800	-	-	-	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	4,785,693	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	-	-	-	-	150,000	-	-	-	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	29,041,161	38,562,568	41,317,832	2,755,264	8.12%
TOTALS	\$ 193,676,730	\$ 202,182,382	\$ 211,118,588	\$ 207,640,230	\$ 222,515,178	\$ 257,219,978	\$ 288,629,076	\$ 31,409,097	14.36%

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								DOLLARS	PERCENT	
FEDERAL REVENUES:										
8310 PAYMENTS FOR FEDERAL IMPACT	\$ 2,318,935	\$ 14,348	\$ 39,799	\$ 47,042	\$ 35,815	\$ 33,730	\$ 34,147	\$ 417	1.04%	
8390 DIRECT GRANTS-IN-AID	144,999	147,346	153,114	146,575	170,560	146,849	175,000	28,151	20.11%	
8514 TITLE I	17,035,618	15,971,938	13,482,759	13,382,607	10,666,976	14,699,512	14,581,285	(118,227)	-0.68%	
8514 TITLE I - CARRYOVER							1,890,485	1,890,485	0.00%	
8514 TITLE I - SCHOOL IMPROVEMENT							1,894,059	1,894,059	0.00%	
8515 TITLE II	1,316,068	1,396,509	1,250,729	1,028,172	482,543	1,111,236	1,204,978	93,742	6.92%	
8515 TITLE II - CARRYOVER							152,318	152,318	0.00%	
8516 TITLE III	1,024,835	857,755	1,107,906	1,298,436	589,312	1,137,363	962,252	(175,111)	-10.18%	
8516 TITLE III - CARRYOVER							151,777	151,777	0.00%	
8517 TITLE IV	462,751	926,958	956,107	1,127,816	800,559	1,194,146	995,336	(198,810)	-16.30%	
8517 TITLE IV - CARRYOVER							163,152	163,152	0.00%	
8703 ARRA - TITLE I, PART A & B		-	-				-	-	0.00%	
8704 ARRA - TITLE I, SCHOOL IMPROVEMENT		-	-				-	-	0.00%	
8741 ESSER I				9,188,363	838,033				0.00%	
8742 GEER I				650,337	408,187				0.00%	
8743 ESSER II			1,360,704		9,934,599	15,000,000	21,650,000	6,650,000	0.00%	
8744 ARP ESSER III			-		5,707,034	39,845,499	33,056,805	(6,788,694)	0.00%	
8745 GEER II			-					-	0.00%	
8749 OTHER CARES ACT AND CRRSA ACT FUNDING			-	1,303,209	555,673				0.00%	
8751 ARP ESSER - LEARNING LOSS					369,637				0.00%	
8752 ARP ESSER - SUMMER PROGRAMS					73,928	433,154		(433,154)	0.00%	
8753 ARP ESSER - AFTERSCHOOL PROGRAMS					-		593,940	593,940	0.00%	
8754 ARP ESSER - HOMELESS CHILDREN & YOUTH					39,145				0.00%	
8755 ARP ESSER - EMERGENCY RELIEF FOR OTHERS					-				0.00%	
8810 ACCESS	2,701,289	1,925,682	1,522,452	1,495,294	1,354,737	1,647,809	1,589,195	(58,614)	-3.33%	
8820 MEDICAL ASSISTANCE	177,605	160,398	164,375	182,320	165,529	164,770	167,478	2,708	1.52%	
TOTALS	\$ 25,182,100	\$ 21,400,934	\$ 20,037,945	\$ 29,850,171	\$ 32,192,267	\$ 75,414,068	\$ 79,262,207	\$ 3,848,139	10.84%	
TOTAL OPERATING REVENUES	\$264,805,204	\$271,555,493	\$ 278,168,751	\$ 284,728,113	\$ 305,892,011	\$ 380,944,014	\$ 422,394,161	\$ 41,450,147	14.23%	
OTHER FINANCING SOURCES:										
9300 FUND TRANSFERS		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%	
9330 CAPITAL PROJECT FUND TRANSFERS		-	-		2,279,398	-	-	-	0.00%	
9340 DEBT SERVICE FUND TRANSFERS		-	-	1,618,301	1,498,206	1,577,606	1,500,000	(77,606)	-5.17%	
9351 FOOD SERVICE FUND TRANSFERS	646,368	631,228	601,467	468,088	1,100,344	300,000	1,050,000	750,000	115.38%	
9400 SALE OF ASSETS		5,037	301,676	121	810	-	-	-	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	\$ 4,878,758	\$ 1,877,606	\$ 2,550,000	\$ 672,394	31.27%	
TOTAL REVENUES	\$ 265,452,833	\$ 272,203,029	\$ 279,097,260	\$ 286,817,349	\$ 310,770,769	\$ 382,821,620	\$ 424,944,161	\$ 42,122,541	14.35%	

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								DOLLARS	PERCENT
1000 INSTRUCTION									
1100 REGULAR PROGRAMS									
100 SALARIES	\$ 51,428,416	\$ 52,808,249	\$ 55,292,741	\$ 57,229,030	\$ 61,511,626	\$ 64,740,986	\$ 71,777,492	\$ 7,036,506	11.5%
200 BENEFITS	33,215,750	31,639,156	35,570,574	38,536,091	42,333,506	44,374,775	48,589,298	4,214,522	10.5%
300 PROF. SERVICES	2,103,847	2,556,101	2,365,631	1,810,095	1,672,852	2,402,755	2,567,244	164,489	7.1%
400 PROPERTY SERVICES	30,840	35,771	30,291	46,192	51,893	82,542	86,669	4,127	5.3%
500 OTHER PURCH.SVCS.	7,427,820	7,431,268	6,709,634	5,805,963	5,131,044	7,455,495	8,560,811	1,105,316	15.6%
600 SUPPLIES	5,599,776	4,919,962	5,654,369	4,611,159	8,519,907	5,809,668	8,844,369	3,034,700	53.3%
700 PROPERTY	59,735	139,820	64,795	24,141	18,447	44,016	7,964	(36,052)	-60.8%
800 OTHER OBJECTS	4,020	14,435	378	2,412	4,680	-	-	-	0.0%
TOTALS	\$ 99,870,204	\$ 99,544,761	\$ 105,688,413	\$ 108,065,083	\$ 119,243,955	\$ 124,910,237	\$ 140,433,847	\$ 15,523,610	13.3%
1200 SPECIAL EDUCATION									
100 SALARIES	\$ 13,917,762	\$ 14,257,149	\$ 15,259,612	\$ 15,984,846	\$ 15,204,492	\$ 21,751,180	\$ 25,011,814	\$ 3,260,634	15.7%
200 BENEFITS	10,435,279	9,880,486	10,235,298	11,068,967	11,001,000	16,228,992	18,468,031	2,239,040	15.2%
300 PROF. SERVICES	6,448,253	8,396,602	8,981,407	7,733,317	8,837,761	6,403,190	8,043,509	1,640,319	26.5%
400 PROPERTY SERVICES	-	-	-	-	1,339	4,160	4,576	416	0.0%
500 OTHER PURCH.SVCS.	15,288,686	15,880,347	16,764,948	15,582,433	15,943,309	17,579,531	22,971,807	5,392,276	32.3%
600 SUPPLIES	117,320	209,272	431,669	391,006	994,101	475,284	522,813	47,529	10.2%
700 PROPERTY	10,479	9,801	-	34,503	8,760	6,334	6,967	633	10.4%
800 OTHER OBJECTS	-	-	300	200	4,291	317	348	31	10.3%
TOTALS	\$ 46,217,780	\$ 48,633,657	\$ 51,673,234	\$ 50,795,272	\$ 51,995,053	\$ 62,448,987	\$ 75,029,865	\$ 12,580,879	21.4%
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	5,460,411	5,477,915	5,697,032	5,912,482	215,450	3.9%
600 SUPPLIES	-	-	-	-	-	-	-	-	0.0%
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	0.0%
TOTALS	\$ 5,101,859	\$ 5,247,074	\$ 5,487,254	\$ 5,460,411	\$ 5,477,915	\$ 5,697,032	\$ 5,912,482	\$ 215,450	3.9%

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								DOLLARS	PERCENT
1400 OTHER INST. PROGRAMS									
100 SALARIES	\$ 225,715	\$ 144,539	\$ 20,889	\$ 432,031	\$ 992,303	\$ 578,134	\$ 414,200	\$ (163,934)	-9.4%
200 BENEFITS	111,148	60,737	8,733	186,898	433,545	256,681	179,740	(76,941)	-10.1%
300 PROF. SERVICES	2,618,917	2,706,152	2,714,524	3,017,992	2,899,147	3,293,461	3,622,806	329,345	10.6%
400 PROPERTY SERVICES	-	-	-	3,000	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	231,353	206,464	154,150	259,004	297,266	179,452	197,397	17,945	10.4%
600 SUPPLIES	7,244	-	4,218	385	111,523	-	-	-	0.0%
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	0.0%
TOTALS	\$ 3,194,377	\$ 3,117,892	\$ 2,902,513	\$ 3,899,310	\$ 4,733,785	\$ 4,307,728	\$ 4,414,143	\$ 106,415	1.8%
1500 NONPUBLIC SCHOOL PROGRAMS									
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
200 BENEFITS	-	-	-	-	4,050	-	-	-	0.0%
300 PROF. SERVICES	575,666	577,871	600,615	1,033,409	542,321	584,810	643,291	58,481	10.4%
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	-	-	-	-	-	7,917	8,709	792	10.4%
600 SUPPLIES	-	-	3,696	9,307	4,384	-	-	-	0.0%
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	38,544	97,533	388	-	-	-	-	0.0%
TOTALS	\$ 575,666	\$ 616,416	\$ 701,844	\$ 1,043,103	\$ 550,755	\$ 592,727	\$ 652,000	\$ 59,273	10.4%
1600 ADULT EVENING SCHOOL									
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
200 BENEFITS	18,217	-	-	-	-	-	-	-	0.0%
300 PROF. SERVICES	-	-	13,545	-	-	-	-	-	0.0%
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	-	-	-	-	-	-	-	-	0.0%
600 SUPPLIES	-	8,337	3,938	-	-	-	-	-	0.0%
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	2,135	371	-	-	-	-	-	0.0%
TOTALS	\$ 18,217	\$ 10,472	\$ 17,854	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PRELIMINARY	2022-2023 BUDGET	2023-2024 BUDGET	VARIANCE OVER PY BUDGET		
								DOLLARS	PERCENT	
1800 PRE-KINDERGARTEN										
100 SALARIES	\$ 1,068,077	\$ 1,128,807	\$ 1,170,160	\$ 1,101,454	\$ 1,117,977	\$ 1,174,279	\$ 1,203,598	\$ 29,318	2.6%	
200 BENEFITS	840,663	874,884	800,816	755,648	775,706	819,870	853,087	33,217	4.3%	
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	\$ 1,970,976	\$ 1,857,102	\$ 1,893,683	\$ 1,994,149	\$ 2,056,685	\$ 62,536	3.3%	
TOTAL INSTRUCTION	\$ 156,886,843	\$ 159,187,807	\$ 168,442,090	\$ 171,120,280	\$ 183,895,146	\$ 199,950,859	\$ 228,499,022	\$ 28,548,163	15.1%	
2000 SUPPORT SERVICES										
2100 PUPIL PERSONNEL SERVICES										
100 SALARIES	\$ 4,945,680	\$ 5,928,966	\$ 6,332,878	\$ 6,672,282	\$ 7,257,664	\$ 8,217,383	\$ 10,053,119	\$ 1,835,736	24.2%	
200 BENEFITS	3,350,572	3,998,443	4,022,283	4,304,890	4,834,603	5,590,854	7,018,325	1,427,471	28.8%	
300 PROF. SERVICES	819,722	754,213	416,267	617,932	594,291	527,816	1,578,501	1,050,686	203.4%	
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%	
500 OTHER PURCH.SVCS.	16,486	6,145	2,236	2,961	2,467	8,445	11,050	2,605	32.1%	
600 SUPPLIES	40,030	87,201	126,708	105,173	57,947	219,791	24,156	(195,635)	-92.6%	
700 PROPERTY	-	3,642	-	-	-	-	-	-	0.0%	
800 OTHER OBJECTS	-	-	167	600	3,993	1,040	3,344	2,304	0.0%	
TOTALS	\$ 9,172,490	\$ 10,778,610	\$ 10,900,539	\$ 11,703,837	\$ 12,750,966	\$ 14,565,328	\$ 18,688,495	\$ 4,123,167	31.0%	
2200 INSTRUCTIONAL SUPPORT										
100 SALARIES	\$ 2,034,612	\$ 2,572,612	\$ 2,484,032	\$ 2,923,873	\$ 3,325,884	\$ 3,984,370	\$ 4,016,169	\$ 31,799	0.9%	
200 BENEFITS	1,568,616	1,951,506	1,864,286	2,135,234	2,395,856	2,958,138	3,092,204	134,066	5.3%	
300 PROF. SERVICES	956,982	1,313,252	1,497,856	1,180,588	2,959,962	2,233,842	2,457,225	223,383	10.4%	
400 PROPERTY SERVICES	613	783	1,072	284	1,652	1,000	2,035	1,035	51.4%	
500 OTHER PURCH.SVCS.	29,900	51,741	32,649	4,767	9,952	145,761	160,338	14,577	10.5%	
600 SUPPLIES	166,562	111,557	70,827	79,773	92,268	251,092	187,295	(63,797)	-40.4%	
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%	
800 OTHER OBJECTS	1,085	3,455	3,515	1,545	5,500	10,000,000	10,000,000	-	0.0%	
TOTALS	\$ 4,758,370	\$ 6,004,905	\$ 5,954,236	\$ 6,326,065	\$ 8,791,074	\$ 19,574,203	\$ 19,915,266	\$ 341,064	1.5%	

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PRELIMINARY	2022-2023 BUDGET	2023-2024 BUDGET	VARIANCE OVER PY BUDGET		
								DOLLARS	PERCENT	
2300 ADMINISTRATION										
100 SALARIES	\$ 6,834,275	\$ 7,259,012	\$ 7,613,890	\$ 8,187,239	\$ 8,565,721	\$ 9,582,326	\$ 9,992,278	\$ 409,952	4.7%	
200 BENEFITS	10,839,370	10,418,468	10,325,268	9,492,907	10,920,465	6,497,989	6,752,282	254,293	4.4%	
300 PROF. SERVICES	1,250,350	1,210,081	955,401	553,590	911,447	1,118,924	1,255,345	136,421	13.1%	
400 PROPERTY SERVICES	241,712	249,501	215,590	139,207	217,393	245,937	270,530	24,593	6.9%	
500 OTHER PURCH.SVCS.	223,592	201,414	173,683	203,275	208,418	257,935	235,028	(22,907)	-9.8%	
600 SUPPLIES	81,985	84,283	88,174	107,064	104,681	146,300	218,872	72,572	56.3%	
700 PROPERTY	1,601	-	5,950	-	-	-	-	-	0.0%	
800 OTHER OBJECTS	487,977	166,277	78,087	85,226	46,337	305,243	337,108	31,865	9.9%	
TOTALS	\$ 19,960,863	\$ 19,589,036	\$ 19,456,043	\$ 18,768,509	\$ 20,974,462	\$ 18,154,654	\$ 19,061,443	\$ 906,789	5.5%	
2400 PUPIL HEALTH SERVICES										
100 SALARIES	\$ 1,596,835	\$ 1,696,013	\$ 1,862,768	\$ 2,020,695	\$ 2,186,979	\$ 2,136,818	\$ 2,483,518	\$ 346,699	17.2%	
200 BENEFITS	1,083,614	1,155,984	1,216,509	1,356,049	1,491,874	1,488,005	1,736,969	248,964	18.5%	
300 PROF. SERVICES	808,657	1,137,171	1,180,290	1,627,895	1,720,223	1,212,884	1,335,273	122,389	10.5%	
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%	
500 OTHER PURCH.SVCS.	1,375	4,506	2,606	1,913	1,241	4,961	4,907	(54)	-1.1%	
600 SUPPLIES	54,789	51,206	59,308	96,468	41,635	218,784	254,499	35,715	49.4%	
700 PROPERTY	-	28,876	-	-	-	-	-	-	0.0%	
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	0.0%	
TOTALS	\$ 3,545,269	\$ 4,073,756	\$ 4,321,480	\$ 5,103,019	\$ 5,441,953	\$ 5,061,454	\$ 5,815,166	\$ 753,712	16.4%	
2500 BUSINESS OFFICE										
100 SALARIES	\$ 782,348	\$ 869,641	\$ 943,422	\$ 1,038,008	\$ 1,069,346	\$ 1,163,735	\$ 1,277,722	\$ 113,988	9.7%	
200 BENEFITS	730,491	803,988	838,786	946,455	928,122	789,178	859,210	70,033	8.8%	
300 PROF. SERVICES	116,735	106,525	69,684	56,224	69,554	121,581	133,739	12,158	10.5%	
400 PROPERTY SERVICES	29,781	43,773	40,412	48,089	59,741	36,946	40,641	3,695	10.4%	
500 OTHER PURCH.SVCS.	6,153	4,395	3,461	3,044	2,345	13,823	14,886	1,063	8.0%	
600 SUPPLIES	40,425	87,444	121,436	19,472	(61,946)	150,960	166,145	15,185	10.5%	
700 PROPERTY	-	-	-	9,946	-	-	-	-	0.0%	
800 OTHER OBJECTS	92,320	102,843	110,440	94,342	97,725	599,286	658,865	59,579	9.8%	
TOTALS	\$ 1,798,253	\$ 2,018,609	\$ 2,127,642	\$ 2,215,581	\$ 2,164,887	\$ 2,875,509	\$ 3,151,209	\$ 275,700	9.5%	

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PRELIMINARY	2022-2023 BUDGET	2023-2024 BUDGET	VARIANCE OVER PY BUDGET		
								DOLLARS	PERCENT	
2600 OPER/MAINT OF PLANT										
100 SALARIES	\$ 7,522,093	\$ 7,872,379	\$ 8,136,003	\$ 8,035,379	\$ 8,629,958	\$ 11,278,937	\$ 12,948,002	\$ 1,669,066	17.0%	
200 BENEFITS	5,485,815	5,184,440	5,557,091	5,567,572	6,193,631	8,167,756	8,556,009	388,254	5.6%	
300 PROF. SERVICES	498,400	409,101	464,766	532,208	600,392	800,600	831,161	30,561	5.3%	
400 PROPERTY SERVICES	2,164,190	2,539,238	2,512,242	1,887,505	2,628,377	2,760,606	3,290,336	529,730	19.5%	
500 OTHER PURCH.SVCS.	275,582	277,439	296,485	256,341	122,783	112,675	167,358	54,683	51.2%	
600 SUPPLIES	4,128,215	4,176,132	3,653,154	4,989,180	3,832,392	4,495,105	5,170,347	675,242	15.9%	
700 PROPERTY	226,273	(20,471)	-	-	14,932	8,469	20,316	11,847	-74.7%	
800 OTHER OBJECTS	13,122	12,008	611	1,089	4,200	274,678	1,828	(272,850)	-5335.6%	
TOTALS	\$ 20,313,689	\$ 20,450,267	\$ 20,620,352	\$ 21,269,274	\$ 22,026,665	\$ 27,898,827	\$ 30,985,358	\$ 3,086,531	12.7%	
2700 TRANSPORTATION										
100 SALARIES	\$ 55,233	\$ 46,021	\$ 43,555	\$ -	\$ 33,755	\$ -	\$ -	\$ -	0.0%	
200 BENEFITS	42,391	36,967	31,910	-	14,725	-	-	-	0.0%	
300 PROF. SERVICES	1,125	-	82,108	169,719	380,730	521,041	573,145	52,104	25.4%	
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%	
500 OTHER PURCH.SVCS.	5,300,474	5,394,973	5,659,857	4,480,203	6,799,462	7,389,159	8,128,075	738,916	10.5%	
600 SUPPLIES	-	-	-	-	-	-	-	-	0.0%	
700 PROPERTY	-	128,247	-	-	-	-	-	-	0.0%	
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	0.0%	
TOTALS	\$ 5,399,223	\$ 5,606,207	\$ 5,817,430	\$ 4,649,922	\$ 7,228,672	\$ 7,910,200	\$ 8,701,220	\$ 791,020	11.0%	
2800 SUPPORT SERVICES-CENTRAL										
100 SALARIES	\$ 1,239,449	\$ 1,158,421	\$ 1,223,058	\$ 1,336,733	\$ 1,248,081	\$ 1,402,479	\$ 1,546,058	\$ 143,579	10.2%	
200 BENEFITS	869,679	808,529	852,929	995,310	967,908	1,265,174	1,328,293	63,118	5.1%	
300 PROF. SERVICES	672,029	821,950	1,364,671	1,357,781	1,647,728	1,604,706	1,957,368	352,662	22.8%	
400 PROPERTY SERVICES	827	2,240	34,691	3,400	4,050	10,293	5,500	(4,793)	-17.8%	
500 OTHER PURCH.SVCS.	835,872	773,073	779,138	943,013	875,772	993,280	1,106,981	113,701	10.2%	
600 SUPPLIES	716,427	836,164	1,918,902	3,240,606	3,306,830	4,365,519	4,828,471	462,952	14.0%	
700 PROPERTY	1,068,951	2,827,853	3,351,334	129,285	13,443	68,654	75,520	6,866	1.1%	
800 OTHER OBJECTS	33,382	23,288	47,664	21,820	24,583	46,247	38,992	(7,255)	-15.5%	
TOTALS	\$ 5,436,615	\$ 7,251,518	\$ 9,572,386	\$ 8,027,948	\$ 8,088,395	\$ 9,756,352	\$ 10,887,183	\$ 1,130,831	12.1%	

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PRELIMINARY	2022-2023 BUDGET	2023-2024 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	43,327	42,166	42,322	47,502	52,252	4,750	10.4%
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	\$ 43,327	\$ 42,166	\$ 42,322	\$ 47,502	\$ 52,252	\$ 4,750	10.4%
TOTAL-SUPPORT SERVICES	\$ 70,510,418	\$ 75,863,965	\$ 78,813,437	\$ 78,106,320	\$ 87,509,396	\$ 105,844,028	\$ 117,257,592	\$ 11,413,564	11.3%
3000 NON-INSTRUCTIONAL SERVICES									
3200 STUDENT ACTIVITIES									
100 SALARIES	\$ 874,081	\$ 891,932	\$ 972,345	\$ 721,405	\$ 993,530	\$ 1,084,212	\$ 1,403,633	\$ 319,420	30.0%
200 BENEFITS	381,888	391,015	418,789	336,440	491,500	536,966	666,279	129,313	24.9%
300 PROF. SERVICES	181,682	178,373	178,219	17,440	209,024	231,327	254,461	23,134	12.0%
400 PROPERTY SERVICES	13,709	20,865	9,929	13,978	27,331	28,035	32,157	4,122	18.0%
500 OTHER PURCH.SVCS.	291,873	276,071	182,074	66,705	214,827	407,836	448,619	40,783	9.9%
600 SUPPLIES	161,173	177,802	168,081	138,118	179,883	195,994	215,592	19,598	9.9%
700 PROPERTY	40,514	46,623	41,187	52,013	29,645	41,231	45,354	4,123	9.4%
800 OTHER OBJECTS	33,437	29,924	25,543	30,614	35,399	41,696	45,867	4,171	10.4%
TOTALS	\$ 1,978,356	\$ 2,012,606	\$ 1,996,168	\$ 1,376,713	\$ 2,181,140	\$ 2,567,297	\$ 3,111,962	\$ 544,664	21.8%
3300 COMMUNITY SERVICES									
100 SALARIES	\$ 396,312	\$ 429,555	\$ 558,636	\$ 589,277	\$ 647,585	\$ 708,989	\$ 876,171	\$ 167,182	27.1%
200 BENEFITS	407,737	428,278	467,272	492,776	578,124	636,788	748,572	111,784	20.5%
300 PROF. SERVICES	10,864	11,203	81,217	80,702	81,263	12,693	13,962	1,269	2.0%
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	150,086	138,076	139,338	133,145	138,380	140,000	140,000	-	0.0%
600 SUPPLIES	63,641	46,791	31,501	56,435	61,698	272,756	292,656	19,900	7.6%
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	1,025	1,500	1,500	46,850	100,000	100,000	-	0.0%
TOTALS	\$ 1,028,640	\$ 1,054,929	\$ 1,279,464	\$ 1,353,835	\$ 1,553,901	\$ 1,871,224	\$ 2,171,361	\$ 300,137	17.9%
TOTAL NON-INST. SERVICES	\$ 3,006,996	\$ 3,067,535	\$ 3,275,632	\$ 2,730,548	\$ 3,735,040	\$ 4,438,522	\$ 5,283,323	\$ 844,801	20.2%

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PRELIMINARY	2022-2023 BUDGET	2023-2024 BUDGET	VARIANCE OVER PY BUDGET	
								DOLLARS	PERCENT
4000 FACILITIES ACQUISITION, ETC.									
4400 ARCHITECTURE & ENGINEERING									
300 PROF. SERVICES	\$ 350,815	\$ 938,243	\$ 446,050	\$ -	\$ 481,122	\$ -	\$ -	\$ -	0.0%
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	\$ -	\$ 481,122	\$ -	\$ -	\$ -	0.0%
4600 EXISTING BUILDING IMPROVEMENTS									
300 PROF. SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 430,959	\$ 800,000	\$ 2,000,000	\$ 1,200,000	0.0%
400 PROPERTY SERVICES	3,405,631	4,531,552	4,375,805	-	2,258,781	32,777,134	32,000,000	(777,134)	0.0%
500 OTHER PURCH.SVCS.	-	-	-	-	-	-	-	-	0.0%
600 SUPPLIES	219,927	194,009	-	-	46,685	-	-	-	0.0%
700 PROPERTY	-	54,430	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	76,830	320,495	-	5,196	-	-	-	0.0%
TOTAL BUILDING IMPROVEMENTS	\$ 3,625,558	\$ 4,856,821	\$ 4,696,299	\$ -	\$ 2,741,621	\$ 33,577,134	\$ 34,000,000	\$ 422,866	0.0%
TOTAL FACILITIES ACQUISITION	\$ 4,361,633	\$ 5,487,716	\$ 5,135,247	\$ -	\$ 3,222,742	\$ 33,577,134	\$ 34,000,000	\$ 422,866	1.7%
5000 OTHER FINANCING USES									
5100 DEBT SERVICE									
800 OTHER OBJECTS	\$ 9,920,047	\$ 11,491,722	\$ 11,572,079	\$ 11,453,537	\$ 10,096,606	\$ 9,668,077	\$ 9,588,178	\$ (79,899)	-0.8%
900 OTHER FIN. USES	11,995,000	12,575,000	12,945,000	15,505,000	16,386,000	16,843,000	21,920,611	5,077,611	31.0%
TOTAL DEBT SERVICE	\$ 21,915,047	\$ 24,066,722	\$ 24,517,079	\$ 26,958,537	\$ 26,482,606	\$ 26,511,077	\$ 31,508,789	\$ 4,997,712	18.8%
5200 FUND TRANSFERS									
900 OTHER OBJECTS	\$ 462,860	\$ 17,000,000	\$ -	\$ -	\$ -	\$ 11,500,000	\$ 8,395,436	\$ (3,104,564)	-50.8%
TOTAL OTHER USES	\$ 22,377,907	\$ 41,066,722	\$ 24,517,079	\$ 26,958,537	\$ 26,482,606	\$ 38,011,077	\$ 39,904,225	\$ 1,893,148	5.8%
5900 BUDGETARY RESERVE									
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
200 BENEFITS	-	-	-	-	-	-	-	-	0.0%
800 OTHER FIN. USES	-	-	-	-	-	5,000,000	5,000,000	-	0.0%
TOTAL BUDGETARY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	\$ -	0.0%
TOTAL ACTUALS/BUDGET	\$ 257,143,798	\$ 284,673,744	\$ 280,183,484	\$ 278,915,686	\$ 304,844,931	\$ 386,821,620	\$ 429,944,161	\$ 43,122,541	12.1%

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PRELIMINARY	2022-2023 BUDGET	2023-2024 BUDGET	VARIANCE OVER PY BUDGET DOLLARS PERCENT	
EXPENDITURES BY OBJECT AREA									
100 SALARIES	\$ 92,960,905	\$ 97,090,057	\$ 101,913,988	\$ 106,272,252	\$ 112,784,901	\$ 127,803,829	\$ 143,003,774	\$ 15,199,945	12.6%
200 BENEFITS	69,415,378	67,654,610	72,210,545	76,175,236	83,364,617	89,611,165	98,848,300	9,237,135	11.4%
300 PROF. SERVICES	17,414,044	21,130,681	21,412,250	19,788,891	24,038,776	21,869,629	27,267,030	5,397,401	12.2%
400 PROPERTY SERVICES	6,315,537	7,116,375	7,212,931	2,141,657	5,250,556	35,946,653	35,732,444	(214,209)	-6.6%
500 OTHER PURCH. SVCS	35,181,111	35,935,553	36,430,841	33,245,343	35,267,505	40,440,803	48,120,700	7,679,897	19.9%
600 SUPPLIES	11,397,514	10,990,160	12,335,980	13,844,147	17,291,987	16,601,254	20,725,215	4,123,961	27.7%
700 PROPERTY	1,407,553	3,218,821	3,463,266	249,887	85,227	168,704	156,121	(12,583)	-1.8%
800 OTHER OBJECTS	10,585,390	11,962,487	12,258,684	11,693,273	10,375,361	26,036,584	25,774,530	(262,054)	-0.8%
900 OTHER FIN USES	12,466,366	29,575,000	12,945,000	15,505,000	16,386,000	28,343,000	30,316,047	1,973,047	8.8%
TOTAL	\$ 257,143,798	\$ 284,673,744	\$ 280,183,484	\$ 278,915,686	\$ 304,844,931	\$ 386,821,620	\$ 429,944,161	\$ 43,122,541	12.1%
Instruction	\$156,886,843	\$ 159,187,807	\$168,442,090	\$171,120,280	\$183,895,146	\$199,950,859	\$228,499,022	\$28,548,163	15.1%
Support Services	70,510,418	75,863,965	78,813,437	78,106,320	87,509,396	105,844,028	117,257,592	11,413,564	11.3%
Non-Instructional Services	3,006,996	3,067,535	3,275,632	2,730,548	3,735,040	4,438,522	5,283,323	844,801	20.2%
Facilities Acquisitions	4,361,633	5,487,716	5,135,247	-	3,222,742	33,577,134	34,000,000	422,866	1.7%
Debt Service	21,915,047	24,066,722	24,517,079	26,958,537	26,482,606	26,511,077	31,508,789	4,997,712	18.8%
Other Financial Uses	462,860	17,000,000	-	-	-	11,500,000	8,395,436	(3,104,564)	-50.8%
Budgetary Reserve	-	-	-	-	-	5,000,000	5,000,000	-	0.0%
TOTAL	\$257,143,798	\$284,673,744	\$280,183,484	\$278,915,686	\$304,844,931	\$386,821,620	\$429,944,161	\$43,122,541	12.1%

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PRELIMINARY	2022-2023 BUDGET	2023-2024 BUDGET	VARIANCE OVER PY BUDGET DOLLARS PERCENTAGE	
1000 INSTRUCTION									
1100 REGULAR PROGRAMS									
100 SALARIES	\$ 51,428,416	\$ 52,808,249	\$ 55,292,741	\$ 57,229,030	\$ 61,511,626	\$ 64,740,986	\$ 71,777,492	\$ 7,036,506	10.87%
200 BENEFITS									
210 Health Insurance	11,962,304	9,487,537	11,617,086	13,170,500	15,834,498	15,462,724	17,621,595	2,158,870	13.96%
220 Social Security	3,897,941	3,992,414	4,161,820	4,333,937	4,589,027	5,008,913	5,490,982	482,070	9.62%
230 PSERS	16,815,900	17,656,453	19,142,443	20,065,738	21,146,767	23,048,526	24,360,834	1,312,308	5.69%
240 Tuition Reimbursement	-	3,840	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	25,942	45,652	52,245	33,012	-	282,281	311,979	29,698	10.52%
260 Workers' Comp	680,450	614,230	718,682	640,704	678,106	733,331	803,908	70,577	9.62%
261 Other Benefits	-	-	-	-	-	-	-	-	#DIV/0!
290 Other Employee Benefits	(166,787)	(160,969)	(121,702)	(117,329)	85,108	(161,000)	-	161,000	-100.00%
TOTAL BENEFITS	\$ 33,215,750	\$ 31,639,156	\$ 35,570,574	\$ 38,126,562	\$ 42,333,506	\$ 44,374,775	\$ 48,589,298	\$ 4,214,522	9.50%
1200 SPECIAL EDUCATION									
100 SALARIES	\$ 13,917,762	\$ 14,257,149	\$ 15,259,612	\$ 15,984,846	\$ 15,204,492	\$ 21,751,180	\$ 25,011,814	\$ 3,260,634	14.99%
200 BENEFITS									
210 Health Insurance	4,694,133	3,899,354	3,695,856	4,062,121	4,499,015	6,515,423	7,614,711	1,099,288	16.87%
220 Social Security	1,037,317	1,061,579	1,136,588	1,190,396	1,131,929	1,663,965	1,913,404	249,439	14.99%
230 PSERS	4,520,727	4,740,066	5,195,746	5,498,325	5,198,395	7,662,273	8,497,632	835,358	10.90%
240 Tuition Reimbursement	-	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	13,777	18,624	22,722	21,330	-	143,717	162,153	18,436	12.83%
260 Workers' Comp	169,326	160,863	184,387	175,814	167,198	243,613	280,132	36,519	14.99%
290 Other Employee Benefits	-	-	-	37,800	4,463	-	-	-	#DIV/0!
TOTAL BENEFITS	\$ 10,435,280	\$ 9,880,486	\$ 10,235,299	\$ 10,985,786	\$ 11,001,000	\$ 16,228,992	\$ 18,468,031	\$ 2,239,040	13.80%
1400 OTHER INST. PROGRAMS									
100 SALARIES	\$ 225,716	\$ 144,539	\$ 20,889	\$ 432,031	\$ 992,303	\$ 578,134	\$ 414,200	\$ (163,934)	-28.36%
200 BENEFITS									0.00%
210 Health Insurance	18,000	-	-	-	-	-	-	-	#DIV/0!
220 Social Security	17,118	11,048	1,597	33,051	75,920	44,227	31,686	(12,541)	-28.36%
230 PSERS	73,547	48,100	6,906	149,094	346,711	203,850	140,828	(63,022)	-30.92%
240 Tuition Reimbursement	-	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	-	-	-	-	-	2,128	2,587	459	21.55%
260 Workers' Comp	2,483	1,590	230	4,753	10,915	6,475	4,639	(1,836)	-28.36%
TOTAL BENEFITS	\$ 111,148	\$ 60,737	\$ 8,733	\$ 186,898	\$ 433,545	\$ 256,681	\$ 179,740	\$ (76,941)	-29.98%

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PRELIMINARY	2022-2023 BUDGET	2023-2024 BUDGET	VARIANCE OVER PY BUDGET	
								DOLLARS	PERCENTAGE
1500 NONPUBLIC SCHOOL PROGRAMS									
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
200 BENEFITS									
210 Health Insurance	-	-	-	-	-	-	-	-	#DIV/0!
220 Social Security	-	-	-	-	-	-	-	-	#DIV/0!
230 PSERS	-	-	-	-	-	-	-	-	#DIV/0!
240 Tuition Reimbursement	-	-	-	-	4,050	-	-	-	#DIV/0!
250 Unemployment Comp	-	-	-	-	-	-	-	-	#DIV/0!
260 Workers' Comp	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ 4,050	\$ -	\$ -	\$ -	#DIV/0!
1600 ADULT EVENING SCHOOL									
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
200 BENEFITS									
210 Health Insurance	-	-	-	-	-	-	-	-	#DIV/0!
220 Social Security	-	-	-	-	-	-	-	-	#DIV/0!
230 PSERS	-	-	-	-	-	-	-	-	#DIV/0!
240 Tuition Reimbursement	-	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	18,217	-	-	-	-	-	-	-	#DIV/0!
260 Workers' Comp	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL BENEFITS	\$ 18,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
1800 PRE-KINDERGARTEN									
100 SALARIES	\$ 1,068,077	\$ 1,128,807	\$ 1,170,160	\$ 1,101,454	\$ 1,117,977	\$ 1,174,279	\$ 1,203,598	\$ 29,318	2.50%
200 BENEFITS									
210 Health Insurance	408,000	402,628	302,420	283,999	299,290	297,223	332,625	35,402	11.91%
220 Social Security	79,840	84,093	87,065	81,949	83,239	89,832	92,075	2,243	2.50%
230 PSERS	341,138	375,746	398,459	377,585	380,880	412,923	408,054	(4,869)	-1.18%
240 Tuition Reimbursement	-	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	(64)	-	-	-	-	6,740	6,853	113	1.68%
260 Workers' Comp	11,749	12,418	12,872	12,116	12,297	13,152	13,480	328	2.50%
TOTAL BENEFITS	\$ 840,663	\$ 874,884	\$ 800,816	\$ 755,648	\$ 775,706	\$ 819,870	\$ 853,087	\$ 33,217	4.05%

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PRELIMINARY	2022-2023 BUDGET	2023-2024 BUDGET	VARIANCE OVER PY BUDGET DOLLARS PERCENTAGE	
2100 PUPIL PERSONNEL SERVICES									
100 SALARIES	\$ 4,945,680	\$ 5,928,966	\$ 6,332,878	\$ 6,672,282	\$ 7,257,664	\$ 8,217,383	\$ 10,053,119	\$ 1,835,736	22.34%
200 BENEFITS									
210 Health Insurance	1,303,100	1,524,775	1,321,192	1,438,557	1,718,215	1,939,715	2,677,905	738,190	38.06%
220 Social Security	369,419	440,262	471,758	497,970	541,378	628,630	769,064	140,434	22.34%
230 PSERS	1,613,383	1,974,873	2,162,651	2,293,767	2,495,176	2,895,601	3,416,551	520,949	17.99%
240 Tuition Reimbursement	-	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	10,910	(2,664)	(342)	-	-	34,874	42,211	7,337	21.04%
260 Workers' Comp	53,760	60,324	67,024	73,406	79,835	92,035	112,595	20,560	22.34%
290 Other Employee Benefits	-	-	-	1,189	-	-	-	-	#DIV/0!
TOTAL BENEFITS	\$ 3,350,572	\$ 3,997,570	\$ 4,022,283	\$ 4,304,890	\$ 4,834,603	\$ 5,590,854	\$ 7,018,325	\$ 1,427,471	25.53%
2200 INSTRUCTIONAL SUPPORT									
100 SALARIES	\$ 2,034,612	\$ 2,572,612	\$ 2,484,032	\$ 2,923,873	\$ 3,325,884	\$ 3,984,370	\$ 4,016,169	\$ 31,799	0.80%
200 BENEFITS					0				
210 Health Insurance	449,100	574,312	504,386	575,892	663,816	872,505	1,006,628	134,123	15.37%
220 Social Security	153,216	192,449	185,347	218,723	249,419	304,804	307,237	2,433	0.80%
230 PSERS	660,850	853,396	850,574	994,882	1,145,252	1,404,748	1,365,361	(39,386)	-2.80%
240 Tuition Reimbursement	279,189	302,480	295,748	305,324	298,643	315,000	350,000	35,000	11.11%
250 Unemployment Comp	3,883	-	-	-	-	16,455	17,997	1,541	9.37%
260 Workers' Comp	22,378	28,286	27,318	32,164	36,430	44,625	44,981	356	0.80%
290 Other Employee Benefits				8,248	2,297				
TOTAL BENEFITS	\$ 1,568,616	\$ 1,950,923	\$ 1,863,373	\$ 2,135,234	\$ 2,395,856	\$ 2,958,138	\$ 3,092,204	\$ 134,066	4.53%
2300 ADMINISTRATION									
100 SALARIES	\$ 6,834,275	\$ 7,259,012	\$ 7,613,890	\$ 8,187,239	\$ 8,565,721	\$ 9,582,326	\$ 9,992,278	\$ 409,952	4.28%
200 BENEFITS					0				
210 Health Insurance	1,374,894	1,152,882	1,548,214	1,745,381	2,014,116	2,099,408	2,305,374	205,966	9.81%
220 Social Security	518,998	547,127	568,824	599,793	633,068	745,900	764,409	18,509	2.48%
230 PSERS	2,254,528	2,448,761	2,599,231	2,765,663	2,907,619	3,428,903	3,388,589	(40,314)	-1.18%
240 Tuition Reimbursement	19,462	18,000	11,727	24,065	22,675	-	-	-	#DIV/0!
250 Unemployment Comp	2,035	12,301	1,659	5,442	-	37,148	36,825	(322)	-0.87%
260 Workers' Comp	91,203	85,024	99,179	90,116	93,685	109,204	111,913	2,710	2.48%
280 Other Post Employment Benes	6,589,662	6,153,645	5,478,647	3,995,500	5,171,748	-	-	-	#DIV/0!
290 Other Employee Benefits	(11,412)	728	17,787	93,667	77,554	77,426	145,171	67,745	87.50%
TOTAL BENEFITS	\$ 10,839,370	\$ 10,418,468	\$ 10,325,268	\$ 9,319,627	\$ 10,920,465	\$ 6,497,989	\$ 6,752,282	\$ 254,293	3.91%

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PRELIMINARY	2022-2023 BUDGET	2023-2024 BUDGET	VARIANCE OVER PY BUDGET DOLLARS PERCENTAGE	
2400 PUPIL HEALTH SERVICES									
100 SALARIES	\$ 1,596,835	\$ 1,696,013	\$ 1,862,768	\$ 2,020,695	\$ 2,186,979	\$ 2,136,818	\$ 2,483,518	\$ 346,699	16.23%
200 BENEFITS					0				
210 Health Insurance	427,100	444,444	424,534	486,344	551,442	538,590	664,555	125,965	23.39%
220 Social Security	119,325	126,355	138,448	150,501	163,176	163,467	189,989	26,523	16.23%
230 PSERS	519,623	566,529	633,058	696,980	753,200	753,442	844,396	90,954	12.07%
240 Tuition Reimbursement	-	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	-	-	-	-	-	8,574	10,213	1,639	19.12%
260 Workers' Comp	17,566	18,656	20,470	22,223	24,056	23,932	27,815	3,883	16.22%
TOTAL BENEFITS	\$ 1,083,614	\$ 1,155,984	\$ 1,216,510	\$ 1,356,049	\$ 1,491,874	\$ 1,488,005	\$ 1,736,969	\$ 248,964	16.73%
2500 BUSINESS OFFICE									
100 SALARIES	\$ 782,348	\$ 869,641	\$ 943,422	\$ 1,038,008	\$ 1,069,346	\$ 1,163,735	\$ 1,277,722	\$ 113,988	9.79%
200 BENEFITS					0				
210 Health Insurance	222,900	244,361	209,054	248,032	258,147	255,213	287,427	32,213	12.62%
220 Social Security	57,749	63,289	68,696	74,292	77,426	89,026	97,746	8,720	9.80%
230 PSERS	255,735	288,637	321,311	396,084	364,452	409,592	433,712	24,119	5.89%
240 Tuition Reimbursement	-	-	-	4,653	1,566	-	-	-	#DIV/0!
250 Unemployment Comp	1,036	-	155,093	165,304	-	4,315	4,847	532	12.33%
260 Workers' Comp	182,592	197,204	74,942	41,415	215,985	13,034	14,311	1,277	9.80%
290 Other Employee Benefits	10,479	10,498	9,689	16,675	10,546	17,998	21,169	3,171	17.62%
TOTAL BENEFITS	\$ 730,491	\$ 803,988	\$ 838,785	\$ 946,455	\$ 928,122	\$ 789,178	\$ 859,210	\$ 70,033	8.87%
2600 OPER/MAINT OF PLANT									
100 SALARIES	\$ 7,522,093	\$ 7,872,379	\$ 8,136,003	\$ 8,035,379	\$ 8,629,958	\$ 11,278,937	\$ 12,948,002	\$ 1,669,066	14.80%
200 BENEFITS					0				
210 Health Insurance	2,340,956	1,863,841	2,056,635	2,065,649	2,492,977	3,104,588	2,917,681	(186,907)	-6.02%
220 Social Security	574,014	599,779	616,308	611,107	657,832	873,090	1,002,457	129,367	14.82%
230 PSERS	2,475,727	2,655,671	2,775,695	2,741,083	2,985,795	4,023,249	4,454,443	431,193	10.72%
240 Tuition Reimbursement	5,203	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	22,393	8,822	42,374	23,911	-	68,004	70,664	2,660	3.91%
260 Workers' Comp	95,855	85,589	87,390	87,715	91,975	127,825	146,765	18,940	14.82%
290 Other Employee Benefits	(28,333)	(29,263)	(21,310)	(27,170)	(34,947)	(29,000)	(36,000)	(7,000)	24.14%
TOTAL BENEFITS	\$ 5,485,815	\$ 5,184,440	\$ 5,557,092	\$ 5,502,295	\$ 6,193,631	\$ 8,167,756	\$ 8,556,009	\$ 388,254	4.75%

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PRELIMINARY	2022-2023 BUDGET	2023-2024 BUDGET	VARIANCE OVER PY BUDGET	
								DOLLARS	PERCENTAGE
2700 TRANSPORTATION									
100 SALARIES	\$ 55,233	\$ 46,021	\$ 43,555	\$ -	\$ 33,755	\$ -	\$ -	\$ -	#DIV/0!
200 BENEFITS					0				
210 Health Insurance	20,800	17,773	13,405	-	-	-	-	-	#DIV/0!
220 Social Security	4,133	3,438	3,233	-	2,566	-	-	-	#DIV/0!
230 PSERS	16,850	15,251	14,798	-	11,787	-	-	-	#DIV/0!
240 Tuition Reimbursement	-	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	-	-	-	-	-	-	-	-	#DIV/0!
260 Workers' Comp	608	505	474	-	372	-	-	-	#DIV/0!
TOTAL BENEFITS	\$ 42,391	\$ 36,967	\$ 31,910	\$ -	\$ 14,725	\$ -	\$ -	\$ -	#DIV/0!
2800 SUPPORT SERVICES-CENTRAL									
100 SALARIES	\$ 1,239,449	\$ 1,158,421	\$ 1,223,058	\$ 1,336,733	\$ 1,248,081	\$ 1,402,479	\$ 1,546,058	\$ 143,579	10.24%
200 BENEFITS					0				
210 Health Insurance	358,400	327,541	299,839	352,244	369,139	349,412	364,066	14,654	4.19%
220 Social Security	92,539	86,101	90,507	99,096	92,568	107,290	118,273	10,984	10.24%
230 PSERS	400,349	382,145	415,914	455,565	426,630	493,950	525,252	31,302	6.34%
240 Tuition Reimbursement	-	-	27,000	66,450	65,842	293,450	297,500	4,050	1.38%
250 Unemployment Comp	4,760	-	6,216	7,251	-	5,365	5,886	521	9.71%
260 Workers' Comp	13,631	12,741	13,452	14,704	13,729	15,708	17,316	1,608	10.24%
290 Other Employee Benefits	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL BENEFITS	\$ 869,679	\$ 808,529	\$ 852,928	\$ 995,310	\$ 967,908	\$ 1,265,174	\$ 1,328,293	\$ 63,118	4.99%
2900 OTHER SUPPORT SERVICES									
100 SALARIES	\$ 40,019	\$ 26,762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
200 BENEFITS					0				
210 Health Insurance	17,800	10,500	-	-	-	-	-	-	#DIV/0!
220 Social Security	2,972	1,987	-	-	-	-	-	-	#DIV/0!
230 PSERS	12,936	8,947	-	-	-	-	-	-	#DIV/0!
240 Tuition Reimbursement	-	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	-	-	-	-	-	-	-	-	#DIV/0!
260 Workers' Comp	440	294	-	-	-	-	-	-	#DIV/0!
TOTAL BENEFITS	\$ 34,148	\$ 21,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PRELIMINARY	2022-2023 BUDGET	2023-2024 BUDGET	VARIANCE OVER PY BUDGET DOLLARS PERCENTAGE	
3200 STUDENT ACTIVITIES									
100 SALARIES	\$ 874,081	\$ 891,932	\$ 972,345	\$ 721,405	\$ 993,530	\$ 1,084,212	\$ 1,403,633	\$ 319,420	29.46%
200 BENEFITS					0				
210 Health Insurance	53,000	53,773	49,075	52,929	64,491	52,321	58,788	6,468	12.36%
220 Social Security	66,538	67,809	73,884	54,729	75,473	82,942	107,378	24,436	29.46%
230 PSERS	253,401	260,365	284,206	220,527	341,123	382,011	476,963	94,952	24.86%
240 Tuition Reimbursement	-	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	-	18	1,477	485	-	7,549	7,429	(120)	-1.59%
260 Workers' Comp	8,949	9,051	10,146	7,771	10,413	12,143	15,721	3,578	29.46%
290 Other Employee Benefits	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL BENEFITS	\$ 381,888	\$ 391,015	\$ 418,788	\$ 336,440	\$ 491,500	\$ 536,966	\$ 666,279	\$ 129,313	24.08%
3300 COMMUNITY SERVICES									
100 SALARIES	\$ 396,312	\$ 429,555	\$ 558,636	\$ 589,277	\$ 647,585	\$ 708,989	\$ 876,171	\$ 167,182	23.58%
200 BENEFITS					0				
210 Health Insurance	246,000	248,158	229,336	242,142	306,524	317,601	366,514	48,913	15.40%
220 Social Security	29,176	31,642	41,039	43,410	47,709	54,238	67,027	12,789	23.58%
230 PSERS	128,202	142,870	190,753	200,743	216,834	248,657	296,599	47,943	19.28%
240 Tuition Reimbursement	-	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	-	883	-	-	-	8,352	8,619	267	3.20%
260 Workers' Comp	4,359	4,725	6,144	6,481	7,058	7,941	9,813	1,872	23.58%
TOTAL BENEFITS	\$ 407,737	\$ 428,278	\$ 467,272	\$ 492,776	\$ 578,124	\$ 636,788	\$ 748,572	\$ 111,784	17.55%
EXPENDITURES BY OBJECT AREA									
100 SALARIES	\$ 92,960,908	\$ 97,090,057	\$ 101,913,989	\$ 106,272,252	\$ 112,784,901	\$ 127,803,829	\$ 143,003,774	\$ 15,199,945	11.89%
200 BENEFITS									
210 Health Insurance	23,896,487	20,251,880	22,271,032	24,723,790	29,071,670	31,804,724	36,217,868	4,413,144	13.88%
220 Social Security	7,020,295	7,309,371	7,645,114	7,988,955	8,420,730	9,856,323	10,951,728	1,095,405	11.11%
230 PSERS	30,342,896	32,417,809	34,991,745	36,856,036	38,720,620	45,367,727	48,609,213	3,241,487	7.14%
240 Tuition Reimbursement	303,854	324,320	334,475	400,492	388,726	608,450	647,500	39,050	6.42%
250 Unemployment Comp	102,889	83,636	281,444	256,735	-	625,500	688,261	62,761	10.03%
260 Workers' Comp	1,355,349	1,291,500	1,322,710	1,209,381	1,442,054	1,443,017	1,603,389	160,372	11.11%
280 Other Post Employment Benes	6,589,662	6,153,645	5,478,647	3,995,500	5,171,748	-	-	-	#DIV/0!
290 Other Employee Benefits	(196,053)	(179,007)	(115,536)	13,079	145,020	(94,576)	130,341	224,917	-237.82%
TOTAL BENEFITS	\$ 69,415,379	\$ 67,653,154	\$ 72,209,631	\$ 75,443,968	\$ 83,360,567	\$ 89,611,165	\$ 98,848,300	\$ 9,237,135	10.31%