

CHEBOYGAN AREA SCHOOLS

2022-2023 Amended Budget

General Fund

January 23, 2023

Cheboygan Area Schools

General Appropriations Act

General Fund - Amended 2022-2023

January 23, 2023

RESOLVED, that this resolution shall be the General Fund appropriation of the Cheboygan Area Schools for the fiscal year ending June 30, 2023, a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all revenue received by the Cheboygan Area Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Cheboygan Area Schools for the fiscal year ending June 30, 2023 which includes 18.0000 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

Revenue:		
Local		\$ 6,292,436
State		\$ 11,718,626
Federal		\$ 3,542,094
Incoming Transfers & Other Transactions		<u>\$ 884,891</u>
Total Revenue		\$ 22,438,047
Fund Balance, July 1	\$ 6,407,898	
Less: Appropriated Fund Balance	<u>-</u>	
Fund Balance Available to Appropriate		<u>6,407,898</u>
Total Available Funds		<u>\$ 28,845,945</u>

BE IT FURTHER RESOLVED, that \$22,284,516 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
Instruction		
Basic Program		\$ 9,329,607
Added Needs		4,197,771
Support Services		
Pupil		529,168
Instructional Staff		478,824
General Administration		374,973
School Administration		1,256,962
Business Services		433,474
Operation & Maintenance		1,695,271
Pupil Transportation		1,207,280
Central Services		542,665
Community Services		124,257
Outgoing Transfers & Other Transactions		<u>2,114,264</u>
Total Appropriated		<u>\$ 22,284,516</u>

**Cheboygan Area Schools
General Appropriations Act
General Fund - Amended 2022-2023
January 23, 2023**

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BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement adopted by the Board. Changes in the amount appropriated by the Board of Education shall require approval of the Board of Education.

BE IT FURTHER RESOLVED, that the Superintendent and Chief Financial Officer are charged with the general supervision of the execution of the budget adopted by the Board and shall hold the building principals and department heads accountable for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement adopted by the Board.

BE IT FURTHER RESOLVED, that for purposes of meeting the changing and/or emergency needs of the school district, transfers of appropriations between function categories may be made upon the authorization of the Superintendent or Chief Financial Officer. Such transfer shall be presented to the Board of Education at its next regularly scheduled meeting in the form of an appropriations amendment.

This appropriation resolution is effective July 1, 2022.

Cheboygan Area Schools
Statement of Revenues, Expenses and Fund Balance
General Fund
2022-2023 Amended Budget

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Proposed	2022-2023 Amended
Revenues					
Local Sources	\$ 5,995,009	\$ 6,069,617	\$ 6,194,481	\$ 6,423,870	\$ 6,292,436
State Sources	10,125,301	10,262,710	10,977,062	11,533,763	11,718,626
Federal Sources	801,612	1,839,722	1,375,352	964,939	3,542,094
Incoming Transfers & Other	892,967	1,219,810	938,134	670,916	884,891
Total Revenues	\$ 17,814,889	\$19,391,858	\$ 19,485,029	\$19,593,488	\$22,438,047
Expenditures					
Instruction					
Basic Program	\$ 7,684,982	\$ 7,566,667	\$ 8,141,381	\$ 8,429,753	\$ 9,329,607
Added Needs	2,858,434	2,985,796	3,671,122	3,821,327	4,197,771
Support Services					
Pupil	675,996	386,801	440,040	487,584	529,168
Instructional Staff	490,468	386,455	448,743	466,571	478,824
General Administration	275,885	309,763	310,522	387,273	374,973
School Administration	1,274,884	1,174,851	1,239,110	1,282,934	1,256,962
Business	351,272	342,753	382,310	426,666	433,474
Operation & Maintenance	1,495,574	1,476,575	1,647,216	1,635,658	1,695,271
Pupil Transportation	1,148,202	980,237	1,182,039	1,284,438	1,207,280
Central (includes Athletics)	484,569	464,595	511,440	539,754	542,665
Community Services	119,517	166,171	116,068	147,632	124,257
Outgoing Transfers & Other	53,600	89,837	286,550	90,500	2,114,264
Total Expenditures	\$ 16,913,382	\$16,330,501	\$ 18,376,541	\$19,000,090	\$22,284,516
Excess (Deficiency) Revenues Over (Under) Expenditures	901,507	3,061,357	1,108,488	593,398	153,531
Fund Balance, July 1	1,336,550	2,238,054	5,299,411	6,179,747	6,407,898
Fund Balance, June 30	\$ 2,238,057	\$ 5,299,411	\$ 6,407,898	\$ 6,773,145	\$ 6,561,429
Fund Balance as % of Expenditures	13.23%	32.45%	34.87%	35.65%	29.44%
Fund Balance as % of Revenues	12.56%	27.33%	32.89%	34.57%	29.24%

Cheboygan Area Schools

Revenue Summary

General Fund

REVENUES	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Proposed	2022-2023 Amended	22-23 Amended vs 22-23 Proposed		22-23 Amended vs 21-22 Actual	
						\$	%	\$	%
Local Sources	\$ 5,995,009	\$ 6,069,617	\$ 6,194,481	\$ 6,423,870	\$ 6,292,436	(131,434)	(2.09%)	97,955	1.58%
State Sources	10,125,301	10,262,710	10,977,062	11,533,763	11,718,626	184,863	1.58%	741,564	6.76%
Federal Sources	801,612	1,839,722	1,375,352	964,939	3,542,094	2,577,155	72.76%	2,166,742	157.54%
Incoming Transfers	848,467	1,178,717	892,134	606,416	820,391	213,975	26.08%	(71,743)	(8.04%)
Other Transactions	44,500	41,093	46,000	64,500	64,500	0	0.00%	18,500	40.22%
TOTAL REVENUES	\$17,814,889	\$ 19,391,858	\$19,485,029	\$19,593,488	\$22,438,047	2,844,559	14.52%	2,953,018	15.16%
Detail on Revenues									
Local Sources									
Property Tax Levy	5,470,554	5,660,958	5,669,223	5,905,556	6,017,191	111,635	1.86%	347,968	6.14%
Delinquent Property Taxes	27,949	29,447	19,491	20,000	20,000	0	0.00%	509	2.61%
Other Taxes	8,318	15,459	2,755	12,550	12,550	0	0.00%	9,795	355.54%
Transportation Fees	98,213	4,283	16,116	15,000	15,000	0	0.00%	(1,116)	(6.92%)
Earnings on Investments	2,116	3,363	4,391	4,200	4,200	0	0.00%	(191)	(4.35%)
Athletics (171 / 179)	106,381	87,834	105,249	104,410	104,410	0	0.00%	(839)	(0.80%)
Rentals	78,240	138,520	89,900	89,900	20,000	(69,900)	(349.50%)	(69,900)	(77.75%)
Miscellaneous Revenue	35,911	7,928	44,661	37,200	42,200	5,000	11.85%	(2,461)	(5.51%)
Reimb Compass G7 IA			114,879	113,229		(113,229)	0.00%	(114,879)	(100.00%)
Compass Program	140,268	121,825	127,816	121,825	56,885	(64,940)	(114.16%)	(70,931)	(55.49%)
Total Local Sources	5,995,009	6,069,617	6,194,481	6,423,870	6,292,436	(131,434)	(2.05%)	97,955	1.58%

Cheboygan Area Schools

Revenue Summary

General Fund

REVENUES	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Proposed	2022-2023 Amended	22-23 Amended vs 22-23 Proposed		22-23 Amended vs 21-22 Actual	
						\$	%	\$	%
State Sources									
Prop A Obligation	1,441,264	1,205,711	1,042,924	1,042,924	565,762	(477,162)	(84.34%)	(477,162)	(45.75%)
Discretionary Payment	5,473,770	5,694,302	6,481,615	6,965,903	7,146,386	180,483	2.53%	664,771	10.26%
11d Per Pupil Increase		103,143		0	0	0	0.00%	0	0.00%
Isolated District	82,243	82,467	80,317	80,814	82,852	2,038	2.46%	2,535	3.16%
Prior Year Adj	78,340	18,851	72,929	22,930	46,000	23,070	50.15%	(26,929)	(36.92%)
Sec 147a MPSERS	284,789	302,702	300,335	306,531	155,493	(151,038)	(97.13%)	(144,842)	(48.23%)
Sec 152a Headlee Oblig Data	41,048	40,939	41,507	41,523	40,480	(1,043)	(2.58%)	(1,027)	(2.47%)
Sec 147c MPSERS	1,034,887	1,194,194	1,396,350	1,396,350	1,526,043	129,693	8.50%	129,693	9.29%
Sec 147e MPSERS Def Cont	25,512	31,582	45,515	45,576	40,000	(5,576)	(13.94%)	(5,515)	(12.12%)
ORS DC/PHF Credit		18,030	6,011	0		0	0.00%	(6,011)	(100.00%)
Sec 31a At Risk	982,335	875,940	826,289	947,942	1,389,936	441,994	31.80%	563,647	68.21%
Sec 35a(6) Early Literacy	17,361	18,821	22,777	22,777	22,777	0	0.00%	0	0.00%
Sec 51c Spec Education	449,204	461,972	448,773	448,773	448,773	0	0.00%	0	0.00%
Sec 51f Spec Education	27,904	27,135	39,526	39,526	39,526	0	0.00%	0	0.00%
Sec 61d Voc Education	2,937	15,975	17,323	17,323	17,829	506	2.84%	506	2.92%
Sec 61a.1 Voc Education	156,166	157,372	141,096	141,096	182,698	41,602	22.77%	41,602	29.48%
Sec 61a.2 Voc Ed Admin	9,313	13,575	13,775	13,775	14,071	296	2.10%	296	2.15%
Total State Sources	10,125,301	10,262,710	10,977,062	11,533,763	11,718,626	184,863	1.60%	741,564	6.76%

Federal Sources									
Title I	519,710	412,862	463,181	648,141	431,919	(216,222)	(50.06%)	(31,262)	(6.75%)
Title II a	97,432	92,653	19,674	108,912	59,027	(49,885)	(84.51%)	39,353	200.03%
Title VI b	31,772	28,400	20,705	29,170	30,063	893	2.97%	9,358	45.20%
Title IVa	37,652	33,294	15,459	60,747	30,435	(30,312)	(99.60%)	14,976	96.88%
Title V	38,324	24,272	11,135	43,369	41,425	(1,944)	(4.69%)	30,290	272.03%

Cheboygan Area Schools
Revenue Summary
General Fund

REVENUES	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Proposed	2022-2023 Amended	22-23 Amended vs 22-23 Proposed		22-23 Amended vs 21-22 Actual	
						\$	%	\$	%
P-EBT Admin Cost Grant			3,063	0		0	0.00%	(3,063)	(100.00%)
COVID-19 funds									
GEER 84.425C		35,745	28,000	0	0	0	0.00%	(28,000)	(100.00%)
GEER II 84.425C			38,883	0	0	0	0.00%	(38,883)	(100.00%)
ESSER 84.425D		419,889		0	0	0	0.00%	0	0.00%
ESSER Equity 84.425D		39,635	10,787	0	0	0	0.00%	(10,787)	(100.00%)
ESSER III 84.425U			194,236	0	2,216,413	2,216,413	100.00%	2,022,177	1041.09%
103(2) COVID		19,616				0	0.00%	0	0.00%
11p CRF		557,284				0	0.00%	0	0.00%
ESSER II 84.425D		52,804	496,363	0	658,212	658,212	100.00%	161,849	32.61%
Carl Perkins	71,168	65,500	66,243	69,500	69,500	0	0.00%	3,257	4.92%
Medicaid Outreach Program	5,554	5,096	6,621	5,100	5,100	0	0.00%	(1,521)	(22.97%)
MAISA CRF		52,673	1,002	0	0	0	0.00%	(1,002)	(100.00%)
Total Federal Sources	801,612	1,839,722	1,375,352	964,939	3,542,094	2,577,155	267.08%	2,166,742	157.54%
Incoming Transfers									
Tuition-Other Districts	117,610	81,110	76,850	76,850	76,850	0	0.00%	0	0.00%
COPESD Transportation	44,105	45,982	37,196	37,200	37,200	0	0.00%	4	0.01%
COPESD Millage Tax	404,782	436,993	441,037	455,594	455,594	0	0.00%	14,557	3.30%
COPESD Medicaid Funds	12,828	13,120	16,227	13,000	13,000	0	0.00%	(3,227)	(19.89%)
COPESD Other Funds	18,989	19,400	20,050	2,050	2,050	0	0.00%	(18,000)	(89.78%)
Marshall Plan			1,723	1,722	1,722	0	0.00%	(1)	(0.06%)
61b Funds through COPESD	153,402	333,836	285,486	0	68,975	68,975	100.00%	(216,511)	(75.84%)
McKinney Vento Homeless	1,224		71	1,500	1,500	0	0.00%	1,429	2012.68%
Sales of Assets	5,604	191,785	0	5,000	150,000	145,000	96.67%	150,000	0.00%

Cheboygan Area Schools
Revenue Summary
General Fund

REVENUES	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Proposed	2022-2023 Amended	22-23 Amended vs 22-23 Proposed		22-23 Amended vs 21-22 Actual	
						\$	%	\$	%
Capital Leases		41,441				0	0.00%	0	0.00%
Prior Period Adjustments	16,550	15,049	13,494	13,500	13,500	0	0.00%	6	0.04%
Total Incoming Transfers	848,467	1,178,717	892,134	606,416	820,391	213,975	35.29%	(71,743)	(8.04%)
Other Transactions									
Food Service Transfer	44,500	41,093	46,000	64,500	64,500	0	0.00%	18,500	40.22%
Total Other Transactions	44,500	41,093	46,000	64,500	64,500	0	0.00%	18,500	40.22%
Total Revenue	17,814,889	19,391,858	19,485,029	19,593,488	22,438,047	2,844,559	14.52%	2,953,018	15.16%

Cheboygan Area Schools
Expense Function Summary
General Fund

Function	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Proposed	2022-2023 Amended	22-23 Amended vs 22-23 Proposed		22-23 Amended vs 21-22 Actual	
						\$	%	\$	%
Instruction									
Basic	7,684,982	7,566,667	8,141,381	8,429,753	9,329,607	899,854	10.67%	1,762,940	21.65%
Added Needs	2,858,434	2,985,796	3,671,122	3,821,327	4,197,771	376,444	9.85%	1,211,975	33.01%
Instruction Serv	10,543,416	10,552,463	11,812,503	12,251,080	13,527,378	1,276,298	10.42%	2,974,915	25.18%
Support									
Pupil	675,996	386,801	440,040	487,584	529,168	41,584	8.53%	142,367	32.35%
Instruction	490,468	386,455	448,743	466,571	478,824	12,253	2.63%	92,369	20.58%
Gen Admin	275,885	309,763	310,522	387,273	374,973	(12,300)	(3.18%)	65,210	21.00%
Bldg Admin	1,274,884	1,174,851	1,239,110	1,282,934	1,256,962	(25,972)	(2.02%)	82,111	6.63%
Business	351,272	342,753	382,310	426,666	433,474	6,808	1.60%	90,721	23.73%
Oper & Maint	1,495,574	1,476,575	1,647,216	1,635,658	1,695,271	59,613	3.64%	218,696	13.28%
Transportation	1,148,202	980,237	1,182,039	1,284,438	1,207,280	(77,158)	(6.01%)	227,043	19.21%
Central	484,569	464,595	511,440	539,754	542,665	2,911	0.54%	78,070	15.26%
Support Services	6,196,849	5,522,030	6,161,420	6,510,878	6,518,617	7,739	0.12%	996,587	16.17%
Comm Serv	119,517	166,171	116,068	147,632	124,257	(23,375)	(15.83%)	(41,914)	(36.11%)
Outgoing Trf/Oth	53,600	89,837	286,550	90,500	2,114,264	2,023,764	2236.20%	2,024,427	706.48%
Total Expense	16,913,382	16,330,501	18,376,541	19,000,090	22,284,516	3,284,426	17.29%	5,954,015	32.40%

**Cheboygan Area Schools
Expense Function Summary
General Fund**

Function	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Proposed	2022-2023 Amended	22-23 Amended vs 22-23 Proposed		22-23 Amended vs 21-22 Actual	
						\$	%	\$	%
Basic									
111	3,234,254	3,343,709	3,660,976	3,872,363	4,354,317	481,954	12.45%	1,010,608	27.60%
112	1,211,627	1,231,486	1,231,689	1,298,653	1,519,166	220,513	16.98%	287,680	23.36%
113	3,234,771	2,991,472	3,248,645	3,253,715	3,451,102	197,387	6.07%	459,630	14.15%
119	4,331	0	71	5,022	5,022	0	0.00%	5,022	7073.24%
Added Needs	-----	-----	-----	-----	-----	-----	-----	-----	-----
122	1,166,959	1,163,033	1,303,135	1,418,371	1,649,476	231,105	16.29%	486,443	37.33%
125	563,372	696,557	876,095	1,311,172	1,226,620	(84,552)	(6.45%)	530,063	60.50%
127	1,128,103	1,126,206	1,491,892	1,091,784	1,321,675	229,891	21.06%	195,469	13.10%
Support - Pupil	-----	-----	-----	-----	-----	-----	-----	-----	-----
212	311,233	208,122	222,575	250,804	298,199	47,395	18.90%	90,077	40.47%
213	0	0	39,164	48,176	42,365	(5,811)	(12.06%)	42,365	108.17%
216	364,763	178,679	178,301	188,604	188,604	0	0.00%	9,925	5.57%
Support - Inst	-----	-----	-----	-----	-----	-----	-----	-----	-----
221	293,820	221,309	165,072	170,955	167,674	(3,281)	(1.92%)	(53,635)	(32.49%)
222	20,349	21,638	24,411	28,355	34,503	6,148	21.68%	12,865	52.70%
225	0	0	2,869	0	0	0	0.00%	0	0.00%
226	155,987	127,500	256,391	267,261	276,647	9,386	3.51%	149,147	58.17%
227	20,312	16,008	0	0	0	0	0.00%	(16,008)	0.00%
Support -Gen Adm	-----	-----	-----	-----	-----	-----	-----	-----	-----
231	38,200	64,140	63,784	99,200	99,200	0	0.00%	35,060	54.97%
232	237,686	245,623	246,738	288,073	275,773	(12,300)	(4.27%)	30,150	12.22%
Support -Bldg Adm	-----	-----	-----	-----	-----	-----	-----	-----	-----
241	1,274,884	1,174,851	1,239,110	1,282,934	1,256,962	(25,972)	(2.02%)	82,111	6.63%
Support - Business	-----	-----	-----	-----	-----	-----	-----	-----	-----
252	322,801	316,985	342,958	369,779	376,587	6,808	1.84%	59,602	17.38%
259	28,471	25,768	39,352	56,887	56,887	0	0.00%	31,119	79.08%

**Cheboygan Area Schools
Expense Function Summary
General Fund**

Function	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Proposed	2022-2023 Amended	22-23 Amended vs 22-23 Proposed		22-23 Amended vs 21-22 Actual	
						\$	%	\$	%
Support-Oper/Maint									
261	1,495,574	1,476,575	1,647,216	1,635,658	1,695,271	59,613	3.64%	218,696	13.28%
Support - Trans									
271	1,148,202	980,237	1,182,039	1,284,438	1,207,280	(77,158)	(6.01%)	227,043	19.21%
Support - Central									
281	2,208	2,291	2,248	2,274	2,289	15	0.66%	(2)	(0.09%)
283	10,913	3,540	7,223	12,099	9,000	(3,099)	(25.61%)	5,460	75.59%
284	219,189	175,916	181,084	205,105	205,105	0	0.00%	29,189	16.12%
293	252,260	282,848	320,885	320,276	326,271	5,995	1.87%	43,423	13.53%
Comm Services									
331	80,562	102,937	93,660	124,213	106,065	(18,148)	(14.61%)	3,128	3.34%
371	38,955	63,234	22,408	23,419	18,192	(5,227)	(22.32%)	(45,042)	(201.01%)
Transfers/Other									
441	53,400	60,912	63,908	80,000	80,000	0	0.00%	19,088	29.87%
456			207,234	0	2,023,764	2,023,764	0.00%	2,023,764	976.56%
511	200	18,215				0	0.00%	(18,215)	0.00%
625	0	10,710	15,408	10,500	10,500	0	0.00%	(210)	(1.36%)
	16,913,382	16,330,501	18,376,541	19,000,090	22,284,516	3,284,426	17.29%	5,954,015	32.40%

**Cheboygan Area Schools
Expense Function Analysis
General Fund**

		2019-2020		2020-2021		2021-2022		2022-2023		2022-2023	
Function Category		Actual	%	Actual	%	Actual	%	Proposed	%	Amended	%
Instruction- Basic Program		7,684,982	45.44%	7,566,667	46.33%	8,141,381	44.30%	8,429,753	44.37%	9,329,607	41.87%
	Added Needs	2,858,434	16.90%	2,985,796	18.28%	3,671,122	19.98%	3,821,327	20.11%	4,197,771	18.84%
Instr Sup - Pupil Services		675,996	4.00%	386,801	2.37%	440,040	2.39%	487,584	2.57%	529,168	2.37%
	Instruc Staff	490,468	2.90%	386,455	2.37%	448,743	2.44%	466,571	2.46%	478,824	2.15%
	School Admin	1,274,884	7.54%	1,174,851	7.19%	1,239,110	6.74%	1,282,934	6.75%	1,256,962	5.64%
Non-Instr - General Admin		275,885	1.63%	309,763	1.90%	310,522	1.69%	387,273	2.04%	374,973	1.68%
	Business	351,272	2.08%	342,753	2.10%	382,310	2.08%	426,666	2.25%	433,474	1.95%
	Oper & Maint	1,495,574	8.84%	1,476,575	9.04%	1,647,216	8.96%	1,635,658	8.61%	1,695,271	7.61%
	Transportation	1,148,202	6.79%	980,237	6.00%	1,182,039	6.43%	1,284,438	6.76%	1,207,280	5.42%
	Central	484,569	2.87%	464,595	2.84%	511,440	2.78%	539,754	2.84%	542,665	2.44%
Community Services		119,517	0.71%	166,171	1.02%	116,068	0.63%	147,632	0.78%	124,257	0.56%
Outgoing Trfs/Other		53,600	0.32%	89,837	0.55%	286,550	1.56%	90,500	0.48%	2,114,264	9.49%
Total Expenditures		16,913,382	100.00%	16,330,501	100.00%	18,376,541	100.00%	19,000,090	100.00%	22,284,516	100.00%
Instruction & Instr Support		12,984,763	76.77%	12,500,570	76.55%	13,940,396	75.86%	14,488,169	76.25%	15,792,332	70.87%
Non-Instructional		3,755,502	22.20%	3,573,923	21.88%	4,033,527	21.95%	4,273,789	22.49%	4,253,663	19.09%
Community Services		119,517	0.71%	166,171	1.02%	116,068	0.63%	147,632	0.78%	124,257	0.56%
Outgoing Trfs/Other		53,600	0.32%	89,837	0.55%	286,550	1.56%	90,500	0.48%	2,114,264	9.49%
Total Expenditures		16,913,382	100.00%	16,330,501	100.00%	18,376,541	100.00%	19,000,090	100.00%	22,284,516	100.00%

Cheboygan Area Schools Expense Object Analysis General Fund

Object of Expenditure	2019-20 Actual	%	2020-21 Actual	%	2021-22 Actual	%	2022-23 Proposed	%	2022-23 Amended	%
Salaries										
Administration	946,613	5.60%	774,313	4.74%	880,326	4.79%	926,184	4.87%	910,537	4.09%
Teachers	5,808,335	34.34%	5,669,895	34.72%	6,074,640	33.06%	6,401,224	33.69%	6,539,141	29.34%
Maint/Coaches	144,134	0.85%	173,959	1.07%	188,371	1.03%	186,290	0.98%	184,513	0.83%
Sec/Para/Cust/Subs	<u>1,342,210</u>	<u>7.94%</u>	<u>1,242,444</u>	<u>7.61%</u>	<u>1,425,237</u>	<u>7.76%</u>	<u>1,541,938</u>	<u>8.12%</u>	<u>1,714,260</u>	<u>7.69%</u>
	8,241,292	48.73%	7,860,611	48.13%	8,568,574	46.63%	9,055,636	47.66%	9,348,451	41.95%
Employee Insurance	2,087,242	12.34%	2,015,498	12.34%	1,924,289	10.47%	2,070,971	10.90%	2,016,723	9.05%
Retirement Incentives	170,259	1.01%	38,455	0.24%	74,860	0.41%	111,990	0.59%	74,000	0.33%
State Retirement	2,199,534	13.00%	2,221,326	13.60%	2,395,954	13.04%	2,551,556	13.43%	2,708,552	12.15%
UAL Retirement	1,010,068	5.97%	1,175,011	7.20%	1,371,932	7.47%	1,329,530	7.00%	1,510,246	6.78%
Employer FICA	627,762	3.71%	585,611	3.59%	640,684	3.49%	698,957	3.68%	724,533	3.25%
Other Employee Benefits	<u>143,243</u>	<u>0.85%</u>	<u>167,218</u>	<u>1.02%</u>	<u>181,863</u>	<u>0.99%</u>	<u>196,231</u>	<u>1.03%</u>	<u>238,217</u>	<u>1.07%</u>
	6,238,107	36.88%	6,203,119	37.98%	6,589,582	35.86%	6,959,235	36.63%	7,272,271	32.63%
Purchased Services	1,260,034	7.45%	1,136,858	6.96%	1,431,878	7.79%	1,467,734	7.72%	1,728,592	7.76%
Supplies & Materials (includes Utilities)	837,055	4.95%	742,159	4.54%	903,395	4.92%	1,238,189	6.52%	1,557,203	6.99%
Capital Outlay	200,643	1.19%	228,149	1.40%	716,318	3.90%	39,650	0.21%	2,138,353	9.60%
Other	136,250	0.81%	159,605	0.98%	166,794	0.91%	239,646	1.26%	239,646	1.08%
Total	16,913,382	100.00%	16,330,501	100.00%	18,376,541	100.00%	19,000,090	100.00%	22,284,516	100.00%

Purchased Services - Legal/Audit Fees, Conferences/Travel, Postage, Printing, Property/Liability Ins, Phone Service,
Substitute Teachers, Software License, Water/Sewer and Trash Services, Equipment/Vehicle repairs