



# 2023-2024 Annual Budget

## JUNE 2023



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June 28, 2024

Board of Education:

The Jefferson City School District is committed to its mission of giving all students hope for a better tomorrow by ensuring that each student achieves his or her maximum potential through a challenging educational system characterized by pride through excellence. The 2023-24 district budget is developed to support the district's core values of becoming a District of Champions in and out of the classroom. The annual budget represents the district's financial plan for the 2023-24 fiscal year. The budget was developed with input from the staff, the administration, the Board of Education, and the voters of the district.

The 2022-23 school year was a challenging year moving to a post pandemic world. The district faced challenges in recruiting staff, curtailing increased costs of products and services, and identifying proven strategies to reduce the learning loss identified due to the pandemic. The State of Missouri revamped the Career Ladder program in FY 2023. JC Schools chose to participate in the program for the first time as a teacher recruitment and retention strategy. The Career Ladder program is a voluntary performance pay matching program that allowed our teachers to qualify for supplemental payments of \$1,500, \$3,000 and \$5,000 depending on years of experience and hours completed. Participation in this program allows the district to reward teachers for extra non-contractual hours worked. This program has proven to be a win-win for students and staff. JC Schools will continue participation in this program during FY 2024. The JC Schools budget has been supplemented the last four years by massive federal stimulus funds. These funds continue through the FY 2024. Since the pandemic most schools in the State including JC Schools experienced a decline in enrollment. In FY 2023 enrollment for JC Schools leveled off and increased slightly. We anticipate this trend to continue going forward.

This is an exciting time for the Jefferson City School District. In April 2023, the voters passed a \$85 million bond issue to construct a new Early Childhood Center, do a major renovation to both middle schools and Belair elementary, renovate and update equipment at the Miller Performing Arts Center, expand Nichols Career Center, provide Technology upgrades, renovate Southwest Early Childhood Center into the new JCAC, renovate and repurpose JCAC, and payoff the Energy COPS to free up operating revenue for staff salary increases.



## BUDGET KEYS 2023-2024

Student achievement and progress in the instructional program must be the focus of a school district budget. The following are the primary issues associated with the development of the 2023-24 budget.

- **Passage of Levy** – In April, 2023, the Community overwhelmingly approved an \$85,000,000 no tax increase bond issue to do major capital improvements throughout the district. See Appendix C for a listing of projects. For FY 2024, \$23,168,605 is anticipated to be expended.
- **Student Population /At-Risk Student Population** – Student enrollment is another area of uncertainty. While the district saw a decline in enrollment and attendance during the pandemic due to parents keeping their student home we are seeing the majority of families choosing to return to in-seat instruction. In FY 2023 enrollment stabilized and increased slightly.

During the last several years, the number of students qualifying for free and reduced lunch has been unknown. With the onset of COVID 19, the federal government made the decision to provide free lunch to all students therefore collection of free and reduced lunch student data has been inconsistent. FY 2023 saw the end of free lunch for all students. The district's current overall free and reduced lunch percentage is 52.81% which is less than the 58% from FY 2020, the year before free lunches for all became available, and likely due to families not completing the necessary documents to qualify. The district's free and reduced lunch percentage is expected to increase once the application completion rate for the free and reduced lunch program returns to pre-pandemic levels.

- **Fund Balance** – The district operating budget (less Debt Service and Capital Improvements) is expected to close with a \$5.6 million surplus for FY 2022-23. FY 2024 Budget is projecting to close with a \$2.6 million surplus. The district plans to spend down operating fund balances by (\$1,706,000) in 2024-25 and by (\$1,880,000) in 2025-26. This would move the fund balance percentage from 40% to 35.6% which is above the Board's goal of greater than 20%.
- **COVID-19 and Instruction** – As school districts move to a post-pandemic world, the need for



PPE, plexiglass, thermal detection cameras, social distancing and other expensive precautions are behind us. In FY2021, the district paid \$3,245,000 in virtual tuition. In FY2023 the budget decreased to \$1.0 million as the call for virtual instruction declined. Due to legislation implemented in FY 2023, districts are no longer responsible for reimbursing virtual vendors for tuition costs. For FY 2024 budgets for Virtual Tuition have been eliminated.

**Federal Stimulus** – The district received federal stimulus funds in the FY 2020, FY 2021, FY 2022 and FY 2023 school years. The largest stimulus package was passed in March 2021 and JC Schools has an allocation of \$14,776,532. The district expended \$6,574,503 of the third round of

stimulus funds in FY 2022, \$4,202,000 in FY 2023 with the remaining \$4,000,000 to be expended in FY 2024. This last round of stimulus funding is giving the district time to figure out the new normal and how school operations will work post-pandemic.

### **FISCAL STATUS – DISTRICT RESERVES**

Projected cash reserves in the Teacher and Incidental Funds as of June 30, 2023, are expected to increase to \$44,515,258, which is 39.2% of annual operating expenditures. This level of reserves provides a solid foundation for district decision-making and the ability to maintain our current programs in the near future. It also allows us to emerge post pandemic in an incredibly strong financial position.

The 2023-24 budget projects a \$2,660,806 surplus to the operating reserves. This will leave balances on June 30, 2024, at just over \$47 million or 40.2% of annual operating expenses. The district is currently projecting deficit spending for FY 2025 and FY 2026. This will leave fund balances at 35.6%.

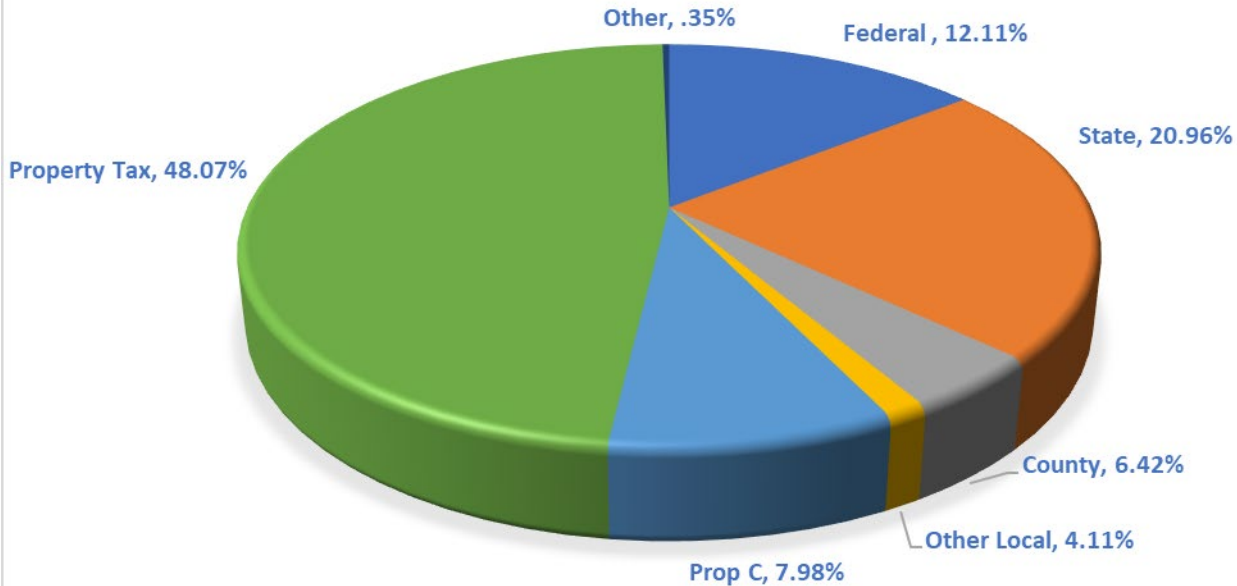
While there is no exact answer to the question of the level of reserves needed by a school district, balances above 20% provide a reasonable cushion. Cash flow is always a key component of the discussion regarding reserves. Nearly 50% of the district's revenues come from property taxes, and this revenue is not paid to the district until January. The fund balances are reported as of June 30, so the district has to operate 6 months of the fiscal year before half of the revenue is received. This requires the district to carry a larger June 30 fund balance than other districts.

The district has been monitoring fund balances over the past several years so that we can continue to operate effectively as stimulus funding ends.

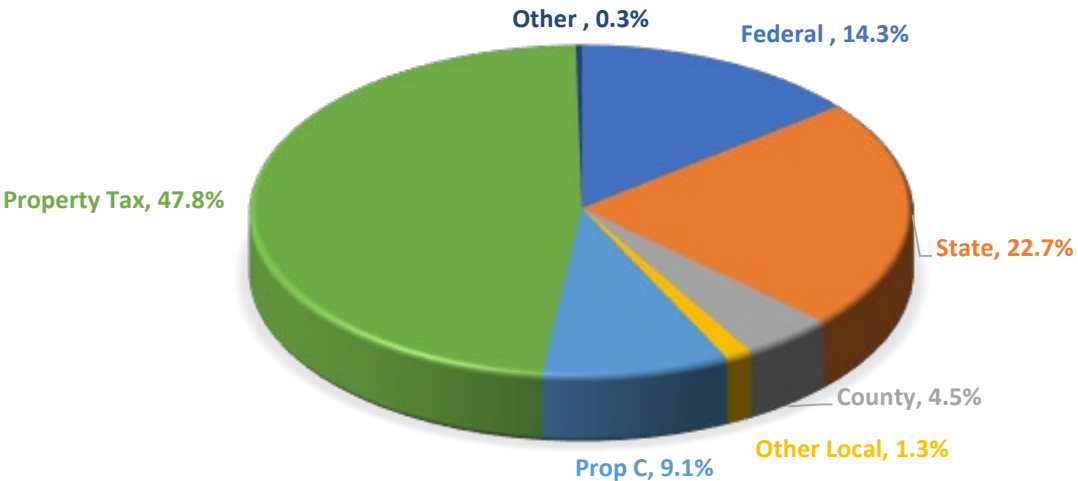
### **REVENUE**

Revenues for the 2023-24 budget year are estimated at \$143,310,746 but only 86% of this revenue comes in the operating funds (Fund 1 and Fund 2). \$15,279,338 comes in the debt service fund (Fund 3) to pay off principal and interest of general obligation debt and \$4,618,000 comes in the capital projects fund (Fund 4) to make facility improvements and purchase equipment. Bond revenue from the voter approved April 2023 Bond issuance was realized in June 2023 and currently shows as part of the Capital fund balance.

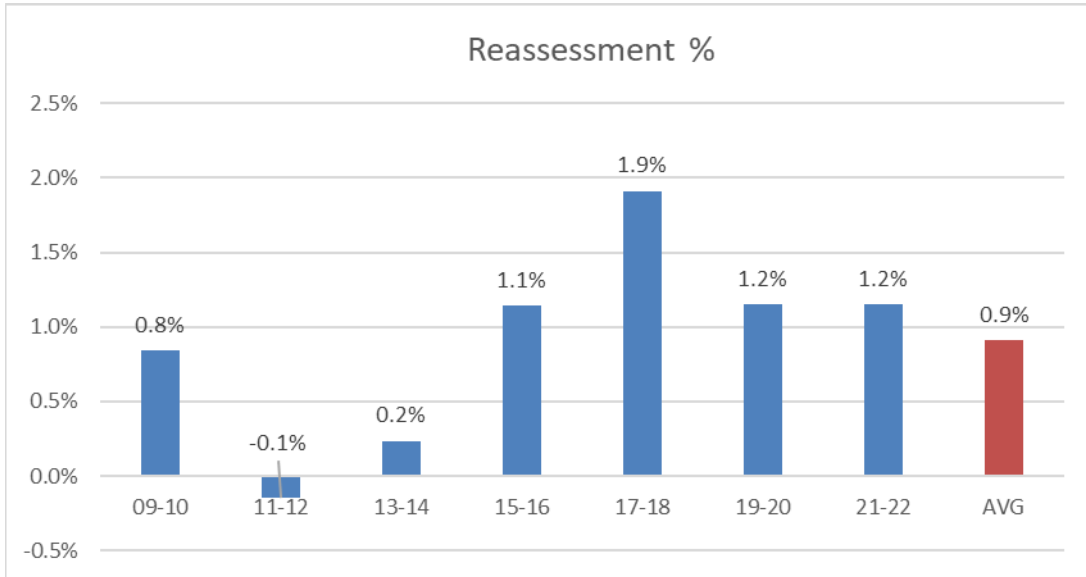
**REVENUES 2023-24**  
**\$143,310,746**



**OPERATING REVENUES 2022-23**



**Assessed Valuation/Local Taxes:** When developing the budget, changes in assessed valuation due to reassessment, new construction, and changes in personal property must be taken into consideration. Every year, the County Assessor is responsible for adding new construction to the tax rolls and for adjusting the tax rolls for changes in personal property. Since personal property generally represents depreciating assets, the total value of this property will go down unless additional personal property is purchased or new personal property replaces aging assets. Reassessment of existing real property is done in every odd numbered year, so Calendar Year 2023 is a reassessment year. In these reassessment years, the district should realize changes in values to existing property on the tax rolls, along with changes in personal property and new construction. This budget assumes an increase in AV due to new construction and reassessment. An additional \$1,000,000 was added to revenue based on reassessment. The graph below shows the AV change in the last seven reassessment years.



While this is one of the most important figures needed to develop the budget, the county assessor is not required to submit assessed valuation data to the county clerk until July 1<sup>st</sup>. The county clerk is not required to submit this data to the taxing authorities until July 20<sup>th</sup>. This timeframe makes it very difficult to write a budget in early June.

**Tax Rate:** The tax rate was set in August, 2022 at \$4.7593. This was a 3.86 cent decrease due to the Prop C rollback. The budget calls for the tax rate to remain \$4.7593 for the coming fiscal year. When the rate is set in August, 2023, we will adjust the budget accordingly.

**2022-23 TAX RATE**

	22-23	23-24	Difference
<b>MAX AUTHORIZED OPERATING</b>	<b>\$4.2142</b>	<b>\$4.2142</b>	<b>\$0.0000</b>
<b>PROP C ROLLBACK</b>	<b>\$0.3577</b>	<b>\$0.3577</b>	<b>\$0.0000</b>
<b>VOLUNTARY ROLLBACK</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>
<b>OPERATING TAX RATE</b>	<b>\$3.8565</b>	<b>\$3.8565</b>	<b>\$0.0000</b>
<b>DEBT SERVICE RATE</b>	<b>\$0.9028</b>	<b>\$0.9028</b>	<b>\$0.0000</b>
<b>TOTAL APPLIED TAX RATE</b>	<b>\$4.7593</b>	<b>\$4.7593</b>	<b>\$0.0000</b>

A person owning a \$150,000 house would pay \$1,356 in real estate property taxes (\$150,000 x 19% x \$4.7593). The budget is written assuming a 98% collection rate for current and delinquent taxes.

Local Property Taxes make up 48.07% of the district’s FY 2024 operating budget compared to 47.8% in FY 2023.

**Other Local and County Revenue:** Interest income had been lagging behind historical amounts until the current fiscal year. Rising interest rates should have a positive impact on the operating budget.

<b>Year</b>	<b>Interest Income Revenue</b>
2007-2008	\$1,048,523
2008-2009	\$639,389
2009-2010	\$547,286
2010-2011	\$457,627
2011-2012	\$427,488
2012-2013	\$450,976
2013-2014	\$417,886
2014-2015	\$359,675
2015-2016	\$412,636
2016-2017	\$505,777
2017-2018	\$777,192
2018-2019	\$1,106,903
2019-2020	\$743,809
2020-2021	\$361,409
2021-2022	\$432,896
2022-2023 Budget	\$1,201,755
2023-2024 Budget	\$1,236,500

County Stock Insurance revenues are very hard to predict. Over the last sixteen years, the district received the following amounts in County Stock Insurance in the operating funds:

<b>Year</b>	<b>County Stock Ins. Revenue</b>
2007-2008	\$1,787,000
2008-2009	\$1,383,000
2009-2010	\$1,651,000
2010-2011	\$2,060,000
2011-2012	\$2,456,000
2012-2013	\$1,704,000
2013-2014	\$1,823,000
2014-2015	\$2,253,129
2015-2016	\$3,117,550
2016-2017	\$3,237,941
2017-2018	\$3,329,055
2018-2019	\$2,925,727
2019-2020	\$5,061,142
2020-2021	\$3,143,297
2021-2022	\$5,176,024
2022-2023	\$6,667,450
2023-2024 Budget	\$4,990,000



This revenue bounces up and down and there is not a good way to calculate the expected amount each year. The FY 2024 budget amount was derived from taking a five-year average of revenue received.

Under this category, the district also receives funds from Fines and Forfeitures, State Assessed Railroad and Utilities, Food Service sales to students and staff, M&M Surcharge, and miscellaneous other minor revenues.

**Proposition ‘C’ – One-Cent Sales Tax:** Prop ‘C’ monies are generated by a statewide \$.01 Prop C sales tax and are distributed to districts based on their prior year Weighted Average Daily Attendance (WADA). Due to the pandemic, MO statutes allowed for an exception to the PY WADA use, and districts were allowed to use the higher of the three prior years for FY 2023. For FY 2024 and forward the exception is no longer allowed. Based on this statute and recommendations in recent DESE School Finance Memos, this budget assumes \$1,286 per WADA. This results in an increase of \$583,377 over the 2023 budget.

<b>Fiscal Year</b>	<b>Prop C Revenue</b>
2007	\$6,678,000
2008	\$6,517,000
2009	\$6,198,000
2010	\$5,969,000
2011	\$6,507,000
2012	\$7,098,000
2013	\$7,189,000
2014	\$7,615,000
2015	\$8,064,000
2016	\$8,239,000
2017	\$8,373,000
2018	\$8,572,000
2019	\$8,667,000
2020	\$8,849,242
2021	\$9,293,971
2022	\$10,791,485
Budget 2023	\$10,850,000
Budget 2024	\$11,433,377

The 1¢ sales tax will account for 7.9% of all 2023-24 operating receipts as compared to 9.1% in FY 2023.

**State Aid:** The district’s second largest revenue source is the state of Missouri’s basic foundation formula for education.

The 2023-24 state budget appropriations would fully fund the foundation formula. The main driver of cost to the foundation formula is the State Adequacy Target (SAT), which calculates the cost of an adequate education in Missouri. This budget is written assuming a SAT of \$6,375.

Due to an overall decrease statewide in enrollment and attendance attributed to the pandemic, DESE invoked the pandemic provision for FY 2023 and FY 2024. This statutory provision (163.021.1(4) RSMo) allows Districts to use the WADA from the school year preceding the pandemic. This will keep

state funding level for the school district. Based on the current calculated WADA the school district could have seen a decrease between \$2-\$3 million in state funding.

Approximately 69% of the district's state revenue comes from the foundation formula, but an additional \$8.4 million comes from other state sources. The largest of these revenue sources are Early Childhood Special Education (ECSE), State Transportation Aid, Parents as Teachers, and Special Education High Needs. For the first time in over 20 years the state budget called for full funding of the transportation categorical in FY 2023 which resulted in JC Schools receiving an additional \$1,7 million. For FY 2024 full funding of the Transportation categorical remains. Total operating state funds for 2023-24 will amount to approximately \$27.3 million, 20.96% of district operating receipts vs. 22.7% in FY 2023.

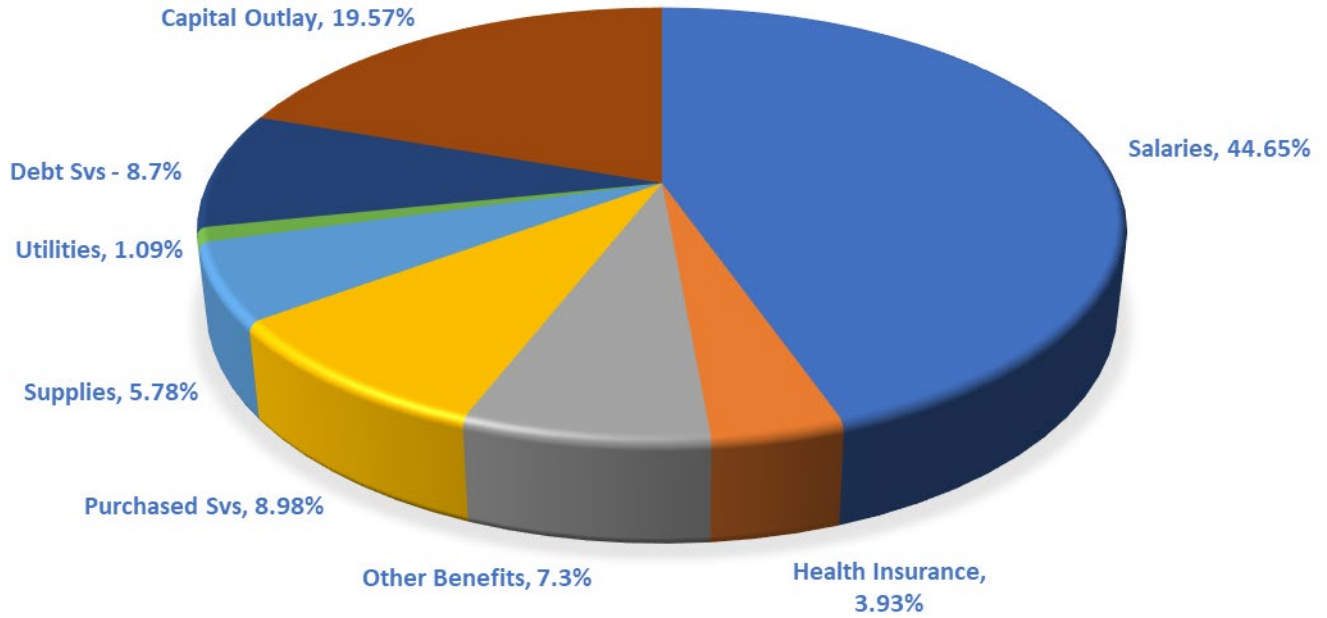
**Federal Funds:** The district normally gets the largest percentage of its federal revenues from three sources (IDEA, Title I/IIA, and Food Reimbursement).

Federal COVID relief stimulus have been a significant source of funding for the last couple of fiscal years as well as FY 2024. For FY 2020 and FY 2021 the district received over \$10 million in federal stimulus funds. As previously mentioned ARP ESSER III, the largest of the stimulus packages was appropriated by the Missouri General Assembly in March 2022. The district's allocation of ESSER III funds is 14,776,532. FY 2022 budget for ESSER III was \$6,574,503, FY 2023 is \$4,202,000 and FY 2024 is \$4 million. In FY 2025 stimulus funds will no longer be a factor in the budget. Federal operating receipts usually make up about 10% of total operating funds, but in FY 2024 it accounts for 12.11% and 14.3% in FY 2023.

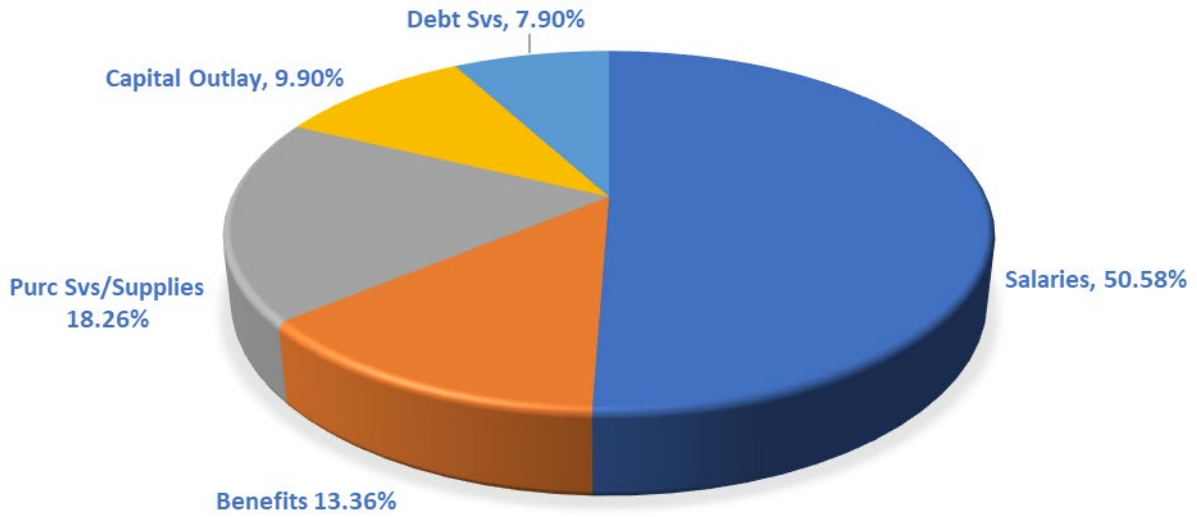
## **EXPENDITURES**

Total expenditures for 2023-24 are projected at \$163,424,172. The projected expenses for the operating funds for FY 2024 are \$117,208,988. \$46,215,184 is budgeted for Debt Service and Capital Projects. As mentioned previously, in April 2023 the voters passed an \$85,000,000 bond issue to construct an Early Childhood Center, renovate both Middle Schools and Belair Elementary, renovate Southwest Early Childhood Center into the new JCAC, replace technology in the elementary and middle schools, renovate Nichols Career Center, payoff energy COPS, replace equipment and renovate Miller Performing Arts Center. \$55 million of the bonds were issued in June 2023. Projects relating to those bonds will be completed over the next 2 years. (See Appendix C for a listing of all projects associated with the bond issue.)

**EXPENSES 2023-24**  
**\$163,424,172**



**EXPENSES 2022-23**



**Employee Salaries:** The district employs approximately 1,400 full time employees and an additional 60 part-time employees. Every month the district pays approximately \$5.3 million in salary to these employees. Included in this budget are 11 net new positions (+3 elementary FTEs, -1 SEL FTE, +2 Early Childhood Special Education Teachers and +2 Early Childhood Special Education Paraprofessionals, +1 Nurse, +2 Instructional Coaches, +1 Student Services Coordinator and +1 Director of Community Relations and Student Assistance).

Quality staff is an essential component of a successful educational system and has been a goal of the Board of Education and administration for a long time.



The district created a new salary schedule in the 2007-08 fiscal year, which provided across the board raises to all teachers. Each year of experience allows a teacher to move down one-step on the schedule and earns that teacher \$729. There are five columns on the salary schedule that reward teachers for gaining additional education. The difference in compensation for each column is \$2,135. The recommendation of this budget is to operate the teacher salary schedule for experience and education as well as adding additional funds to the base to remain competitive. It is very important that we continue to maintain the

salary schedule each year. In order to stay competitive, we need to look to add dollars to improve the salary schedule when possible. This budget includes additional funds of \$1,300 to the base to improve the salary schedule as well as movement for an additional year of experience and educational attainment. \$1,300 to the base increases beginning teacher pay to \$40,000. The total raise for teachers with one step and \$1,300 to the base is \$2,029. This is the largest raise for certified staff in 15 years.

It is equally important to have excellent staff at all levels of the organization. Each category of employees will receive at least a step increase which for many constitutes approximately a 2.4% raise. Many schedules received a step plus money to the base which reflected between a 2.4% and a 4.7% increase. The district is constantly evaluating its compensation compared to the market. Due to the increase in the state minimum wage and the district wanting to remain well above this level, this budget raises the beginning hourly salary step amount to \$14.10-\$14.15 for the district's custodial, food service and para-professional support staff.

The total budget for salaries for FY24 increased by \$3,572,043, to \$72,973,551.

**Employee Benefits:** The struggle to provide and retain quality health insurance and retirement programs is an issue of continuing national concern. \$18.3 million or 11.24% of the current operating budget is devoted to medical, life and long-term disability insurance, as well as the district's match for public school retirement, social security and Medicare.

Contributions to the Public School Retirement System (PSRS) were in an "automatic" escalator mode for a number of years. Contribution rates increased .5% each year, from 10.5% in 2003-04 to 14.5%, in 2011-12, of salary plus board paid health insurance for certified staff. The rate stabilized at that point and will not increase in 2023-24. The non-certified employees pay into the Public Education Employee Retirement System (PEERS), which was also in an "automatic" escalator mode. This contribution rate

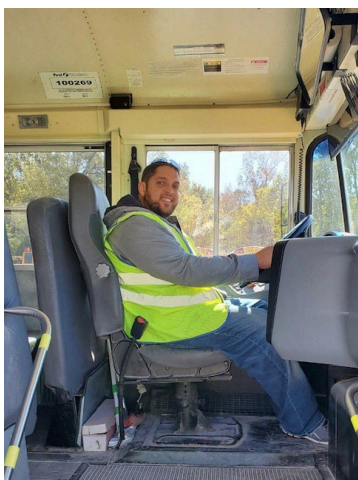
increased each year from 5.0% in 2003-04 to 6.86% in 2011-12. This rate will remain the same also for the 2023-24 year. These contribution rate increases were costing the district about \$240,000 per year. While the reprieve from these automatic cost increases has been appreciated, discussions of a possible rate increase are beginning and remain a possibility in the future.

The district operates a modified self-insured health insurance program. During the 2007-08 fiscal year, the medical trust's fund balances were exhausted and money was transferred from the district's funds to cover the expenses. Typically, a self-funded plan should retain about 6-9 months of expenses for future unrealized expenses and to account for any number of catastrophic claims that may occur in a given year like JC Schools has experienced in the past. Because our reserves were in a negative position, the district was forced to increase premiums and change the plans that were offered from an HMO to a choice of two different PPO plans in July 2008.

The reason the health insurance premiums were skyrocketing was the rapid increase in medical and pharmacy claims in our self-insurance pool. In order to combat these large increases, the district implemented a wellness program, in addition to the change in benefits. The first step of the wellness program is to raise awareness and diagnose the areas that need attention. To achieve this a series of health screenings have been offered to our employees. These health screenings check weight, body mass index, cholesterol, glucose, and blood pressure. Each employee is then asked to fill out a Health Risk Assessment (HRA). This questionnaire asks approximately 50 questions that cover all aspects of a person's lifestyle. The questionnaire is very thorough and asks questions that include but are not limited to seatbelt usage, fruit and vegetable consumption, family medical history, and exercise habits.

Staff members who participate in the health screenings and complete the HRA receive \$30 off their monthly contribution for health insurance, along with a personalized report based on the answers they have provided. This report points out areas of concern and ways to improve their health. The district receives a global report with all the collective results, which provides valuable information about programs that will be most successful in reducing health care costs. It is important to note that no personally identifiable information is provided to the district. Approximately 80% (over 900) of our staff participate in the questionnaire.

After a 0% increase renewal in 2009-10, the district had a 2.2% increase in premiums for 2010-11, a 4.3% increase in 2011-12 and a 4.2% increase in 2012-13, while keeping benefits the same. The district was able to keep premiums exactly the same in 2013-14, 2014-15, 2015-16, and 2016-17. In 2017-18, the district was actually able to reduce health insurance premiums by 8% and keep them at the same rate in 2018-19 through 2022-23. Again, in 2023-24, the rates and benefits will remain the same as the prior year. In 2023-24 the district's health insurance rates are the same as they were in 2010-11. This is a tremendous accomplishment considering national trend increases for health insurance are around 8-10% annually.



**Transportation:** Transportation has continued to be a struggle. The Contractor, as with most Contractors throughout the state, has had labor shortage issues. The district bid and awarded a one-year contract to First Student for the FY 2023-24 school year. The Contractor is currently offering a \$2,000 referral bonus and a \$2,000 sign on bonus. Hopefully these incentives will attract and retain quality drivers for the safe transportation of our students. The District plans to put out an RFP for services in FY 2024 and is hopeful to receive quality competitive bids.

A huge challenge in the transportation program continues to be predicting fuel costs. The district tries to get the best price on diesel fuel by purchasing fuel by the 7,500-gallon truckload. FY2023 started with extremely high diesel costs of \$4.35/gal and has since tapered down. The average fuel costs for FY 2023 has been \$3.55/gal. The FY 2024 budget calls for a 23% increase in diesel fuel costs to \$657,758.

**Energy Cost:** The district saw a large increase in utility costs in 2019-20 due to additions to Jefferson City High School and the opening of Capital City High School.

The district embarked on a process to address aging district facilities and to reduce energy consumption/costs. In April 2021, the Board of Education approved the hiring of Navitas to implement a \$16.3 million energy performance project. The district entered into a Certificate of Participation (COP) debt. Energy savings and reduction in purchased services on old equipment will cover most of the COP payments.

YEAR	ELECTRICTY	NATURAL GAS	TOTAL
2009	\$785,000	\$357,000	\$1,142,000
2010	\$878,000	\$425,000	\$1,303,000
2011	\$1,079,000	\$328,000	\$1,407,000
2012	\$1,110,000	\$221,000	\$1,331,000
2013	\$1,195,000	\$288,000	\$1,483,000
2014	\$1,270,000	\$379,000	\$1,649,000
2015	\$1,346,000	\$288,000	\$1,634,000
2016	\$1,378,000	\$204,000	\$1,582,000
2017	\$1,345,000	\$202,000	\$1,547,000
2018	\$1,373,000	\$238,000	\$1,611,000
2019	\$1,445,000	\$240,000	\$1,685,000
2020	\$1,802,000	\$166,000	\$1,968,000
2021	\$1,337,759	\$220,244	\$1,558,003
2022	\$1,403,440	\$237,985	\$1,641,425
2023 Budget	\$1,417,050	\$202,000	\$1,619,050
2024 Budget	\$1,500,000	\$222,000	\$1,722,000

**School Nutrition Services:** COVID has impacted nearly every part of our educational system, but nutrition services may have been impacted the most. During the spring 2020 closure, meals were served through pick up locations and were delivered on buses. The operations during 2020-2021 were less efficient when we had to spread our nutrition services staff throughout the buildings to serve meals in classrooms instead of the cafeteria. While operations have appeared to return to normal this year, there has been increases in food costs in the last part of the FY 2023 school year. One positive occurrence during COVID was the regulatory change from the federal government which provided free meals to all students. This ended with the FY 2023 school year.

**Capital Projects:** The district’s Capital Projects expenditure budget totals \$33,594,847, which is higher than the \$13,132,261 budgeted in FY 2023 because of the bond issue passed by voters in April 2023. These funds come from the following sources: Bond Issuance, Classroom Trust Fund money, M&M Surtax, vocational grants and other miscellaneous revenues. The district will also maximize the allowable 7% transfer from the General Fund to the Capital Projects Fund in FY 2023 and FY 2024. The District was able to maximize the allowable transfer in FY 2021 and FY 2022 as well. The district was able to move state and local funds that were freed up with the availability of federal stimulus funds into

the Capital Projects Fund for much needed capital repairs. The amount that will be transferred in this fiscal year is approximately \$3.5 million.

The \$33.5 million budget is broken down into the following categories:

- \$23,168,605 for major projects found in Appendix C.
- \$ 5,700,000 for Improvements to Thorpe Gordon Elementary
- \$ 1,605,400 for principal and interest on COPs debt
- \$ 1,620,842 for equipment purchases throughout the district.
- \$ 1,500,000 for Improvements to Sites

**Debt Service:** This fund is dedicated to the payment of principal, interest and fees on the district's general obligation debt. In 2012, 2014, 2015, 2016, 2022 and 2023, the district took advantage of historically low interest rates and refinanced some of the outstanding general obligation debt.

This fund is expected to have \$15,279,338 in revenues and \$12,620,337 in expenses. The funds generated to pay these expenses come from the district's levy dedicated to the Debt Service Fund. The district incurred \$130 million of new bonds in FY 2018 and \$55,000,000 of new bonds in June, 2023. The district will have approximately \$169,100,000 in General Obligation Debt outstanding on June 30, 2024. The Bonded Debt Schedule can be found in Appendix B.

**Student Activity Fund:** The district has a separate fund to account for Student Activities. Examples of items that are tracked in this fund would include, but not be limited to athletic fundraisers, club dues and fundraisers, building fundraisers, and many others. Each activity account has revenues and expenditures linked together so a balance can be shown to each sponsor. This fund has about \$800,000 in revenue annually and about \$800,000 in expenditures. Approximately \$800,000 of the district's fund balances is associated with these accounts.

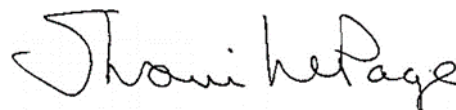
**Summary:** This budget provides a lot of excitement and hope for the future of Jefferson City School District. The community came forward and loudly supported the district with approval of a \$85 million bond issue in April 2023. Expanding early childhood opportunities within the Community with a new Early Childhood Center, upgrading technology, expanding Nichols Career Center and updating and renovating many buildings within the District will help us to continue to improve our District of Champions.

The stated budgetary goal for the Jefferson City School District is to maintain the district in the most stable financial position while effectively using resources to provide the strongest instructional program possible. Ultimately, the FY 2024 budget, and everything we do as an organization, reflects our desire to build and support this District of Champions.

It is an honor and a pleasure to present the 2023-24 budget for your consideration.



Bryan McGraw  
Superintendent



Shari LePage  
Chief Financial Officer

BUDGET SUMMARY - DISTRICT FUNDS



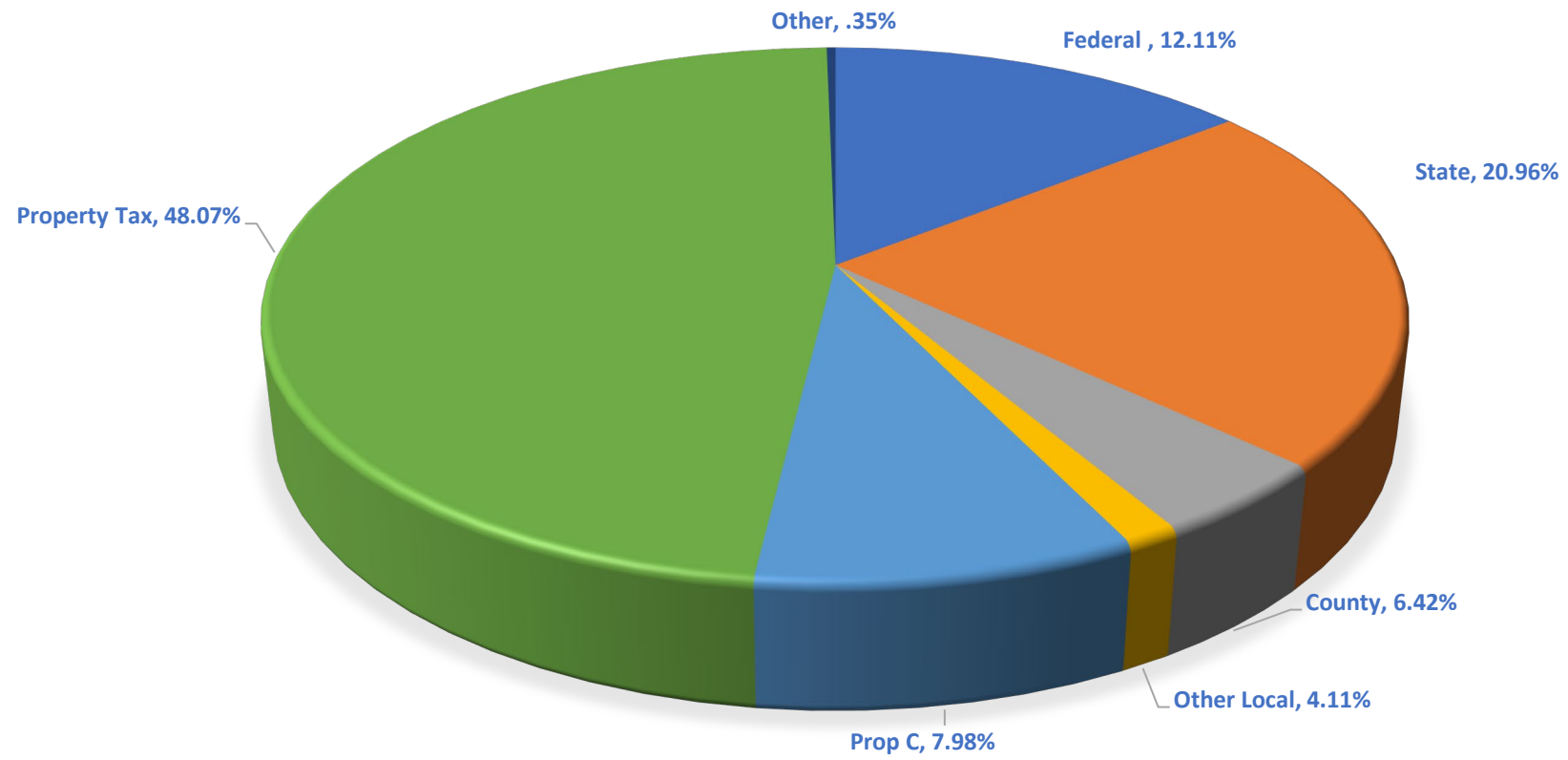
**FY 2023-24 JC SCHOOLS BUDGET**

**BUDGET SUMMARY - DISTRICT FUNDS**

	GENERAL OPERATING	TEACHERS	DEBT SERVICE	CAPITAL PROJECTS	BOND PROJECTS	TOTAL
TAX RATE	\$ 3.8565	\$ -	\$ 0.9028	\$ -		\$ 4.7593
7/1/2023	\$ 45,341,731	\$ -	\$ 20,014,766	\$ 3,024,043	\$ 57,621,690	\$ 126,002,230
<b>REVENUES</b>						
LOCAL	\$ 59,807,561	\$ 11,464,877	\$ 13,253,500	\$ 1,689,227	\$ -	\$ 86,215,165
COUNTY	\$ 6,931,776	\$ 243,000	\$ 2,025,838	\$ -	\$ -	\$ 9,200,614
STATE	\$ 8,450,175	\$ 18,904,013	\$ -	\$ 2,683,791	\$ -	\$ 30,037,979
FEDERAL	\$ 12,924,723	\$ 4,309,776	\$ -	\$ 118,151	\$ -	\$ 17,352,650
OTHER	\$ 64,206	\$ 313,172	\$ -	\$ 126,960	\$ -	\$ 504,338
<b>TOTAL REVENUES</b>	\$ 88,178,441	\$ 35,234,838	\$ 15,279,338	\$ 4,618,129	\$ -	\$ 143,310,746
<b>EXPENDITURES</b>						
SALARIES	\$ 18,377,936	\$ 54,595,615	\$ -	\$ -	\$ -	\$ 72,973,551
BENEFITS	\$ 5,006,187	\$ 13,359,472	\$ -	\$ -	\$ -	\$ 18,365,659
PURCHASED SERVICES	\$ 14,201,099	\$ 474,000	\$ -	\$ -		\$ 14,675,099
SUPPLIES	\$ 11,194,679	\$ -	\$ -	\$ -	\$ -	\$ 11,194,679
CAPITAL OUTLAY	\$ -		\$ -	\$ 8,820,842	\$ 23,168,605	\$ 31,989,447
OTHER	\$ -		\$ 12,620,337	\$ 1,605,400	\$ -	\$ 14,225,737
<b>TOTAL EXPENDITURES</b>	\$ 48,779,901	\$ 68,429,087	\$ 12,620,337	\$ 10,426,242	\$ 23,168,605	\$ 163,424,172
INTERFUND TRANSFER	\$ (36,737,735)	\$ 33,194,249	\$ -	\$ 3,543,486		\$ -
<b>EXCESS/(DEFICIT) - REVENUES OVER EXPENDITURES</b>	\$ 2,660,805	\$ -	\$ 2,659,001	\$ (2,264,627)	\$ (23,168,605)	\$ (20,113,426)
<b>ENDING BALANCE 6/30/2024</b>	\$ 48,002,536	\$ -	\$ 22,673,767	\$ 759,416	\$ 34,453,085	\$ 71,435,719
<b>RESTRICTED BALANCE ENDING BALANCE 6/30/2024</b>	\$ 826,473	\$ -	\$ -	\$ -	\$ -	\$ 826,473
<b>ASSESSED VALUATION</b>	\$ 1,455,636,256					
<b>FUND BALANCE % OF EXPENDITURES + CAPITAL PROJECTS TRANSFER</b>	40.2%					

# REVENUES

**REVENUES 2023-24**  
**\$143,310,746**



**FY 24 SUMMARY OF REVENUES BY FUND AND OBJECT**

<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>FUND 1</b>	<b>FUND 2</b>	<b>FUND 3</b>	<b>FUND 4</b>	<b>TOTAL</b>
5111	Current Taxes	\$ 55,150,000	\$ -	\$ 12,650,000	\$ -	\$ 67,800,000
5112	Delinquent Taxes	\$ 850,000	\$ -	\$ 236,000	\$ -	\$ 1,086,000
5113	Sch Dist Trust Fund (Prop C)	\$ -	\$ 11,433,377	\$ -	\$ -	\$ 11,433,377
5114	Financial Institution Tax	\$ 275,000	\$ -	\$ -	\$ 105,100	\$ 380,100
5115	M & M Surtax	\$ 300	\$ -	\$ -	\$ 1,365,000	\$ 1,365,300
5141	Earnings on Investments	\$ 1,225,000	\$ 11,500	\$ 367,500	\$ 79,127	\$ 1,683,127
5151-65	Food Service Program	\$ 1,580,000	\$ -	\$ -	\$ -	\$ 1,580,000
5171	Student Activities	\$ 368,574	\$ -	\$ -	\$ -	\$ 368,574
5191	Miscellaneous - Local	\$ 358,687	\$ 20,000	\$ -	\$ 140,000	\$ 518,687
	<b>LOCAL SUBTOTAL</b>	<b>\$ 59,807,561</b>	<b>\$ 11,464,877</b>	<b>\$ 13,253,500</b>	<b>\$ 1,689,227</b>	<b>\$ 86,215,165</b>
5211	Fines, Escheats, etc.	\$ -	\$ 243,000	\$ -	\$ -	\$ 243,000
5221	State Assessed Utilites	\$ 1,941,776	\$ -	\$ 465,000	\$ -	\$ 2,406,776
5222	County Stock Insurance Fund	\$ 4,990,000	\$ -	\$ 1,560,838	\$ -	\$ 6,550,838
	<b>COUNTY SUBTOTAL</b>	<b>\$ 6,931,776</b>	<b>\$ 243,000</b>	<b>\$ 2,025,838</b>	<b>\$ -</b>	<b>\$ 9,200,614</b>
5311	Basic Formula - State Monies	\$ -	\$ 18,382,831	\$ -	\$ -	\$ 18,382,831
5312	Transportation	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 3,000,000
5314	Early Childhood (3 & 4 Year Old) Special Educat	\$ 2,020,000	\$ -	\$ -	\$ -	\$ 2,020,000
5317	Career Ladder	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,500,000
5319	Basic Formul-Classroom Trust Fund	\$ -	\$ 521,182	\$ -	\$ 2,680,000	\$ 3,201,182
5322	Vareer Education/At Risk	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
5324	Educational Screening Prog/PAT	\$ 240,000	\$ -	\$ -	\$ -	\$ 240,000
5332	Career Education	\$ 410,000	\$ -	\$ -	\$ 3,791	\$ 413,791
5333	Food Service - State	\$ 43,428	\$ -	\$ -	\$ -	\$ 43,428
5359	Career Education Enhancement Grant	\$ 183,663	\$ -	\$ -	\$ -	\$ 183,663
5381	High Need fund	\$ 1,020,584	\$ -	\$ -	\$ -	\$ 1,020,584
5397	Other - State	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500
	<b>STATE SUBTOTAL</b>	<b>\$ 8,450,175</b>	<b>\$ 18,904,013</b>	<b>\$ -</b>	<b>\$ 2,683,791</b>	<b>\$ 30,037,979</b>
5412	Medicaid	\$ 1,100,000	\$ -	\$ -	\$ -	\$ 1,100,000
5422	ARP ESSER III	\$ -	\$ 4,000,000	\$ -	\$ -	\$ 4,000,000
5423	CARES ESSER II	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000
5426	CTE CRRSA - GEERII	\$ 20,000	\$ -	\$ -	\$ 118,151	\$ 138,151
5427	Perkins Basic Grant, Career Education	\$ -	\$ 309,776	\$ -	\$ -	\$ 309,776
5437	IDEA Grants	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
5441	IDEA Entitlement Funds, Part B	\$ 2,373,572	\$ -	\$ -	\$ -	\$ 2,373,572
5442	Early Childhood Special Education - Federal	\$ 391,804	\$ -	\$ -	\$ -	\$ 391,804
5445	School Lunch Program	\$ 3,750,000	\$ -	\$ -	\$ -	\$ 3,750,000
5446	School Breakfast Program	\$ 1,496,500	\$ -	\$ -	\$ -	\$ 1,496,500
5448	School Snack	\$ 3,500	\$ -	\$ -	\$ -	\$ 3,500
5449	Fresh Fruit & Vegetable	\$ 85,000	\$ -	\$ -	\$ -	\$ 85,000
5451	Title I, ESEA	\$ 2,275,000	\$ -	\$ -	\$ -	\$ 2,275,000
5461	Title IV	\$ 171,443	\$ -	\$ -	\$ -	\$ 171,443
5462	Title III	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
5465	Title II, Part A	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
5468	ARP Homeless	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
5469	Early Childhood Professions	\$ 140,000	\$ -	\$ -	\$ -	\$ 140,000
5481	Dept. of Health - Food Svs	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
5497	Other - Federal	\$ 472,904	\$ -	\$ -	\$ -	\$ 472,904
	<b>FEDERAL SUBTOTAL</b>	<b>\$ 12,924,723</b>	<b>\$ 4,309,776</b>	<b>\$ -</b>	<b>\$ 118,151</b>	<b>\$ 17,352,650</b>
5631	Insurance Proceeds	\$ -	\$ -	\$ -	\$ 25,371	\$ 25,371
5651	Sale of Other Property/Bonds	\$ 49,206	\$ -	\$ -	\$ 101,589	\$ 150,795
	<b>OTHER REVENUE SUBTOTAL</b>	<b>\$ 49,206</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 126,960</b>	<b>\$ 176,166</b>
5821	Tuition From Other Districts	\$ -	\$ 251,834	\$ -	\$ -	\$ 251,834
5831	Area Voc Fees From Other LEA's	\$ -	\$ 61,338	\$ -	\$ -	\$ 61,338
5842	K-12 Transp Reimb - Other	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
	<b>MISCELLANEOUS SUBTOTAL</b>	<b>\$ 15,000</b>	<b>\$ 313,172</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 328,172</b>
	<b>TOTAL REVENUES</b>	<b>\$ 88,178,441</b>	<b>\$ 35,234,838</b>	<b>\$ 15,279,338</b>	<b>\$ 4,618,129</b>	<b>\$ 143,310,746</b>



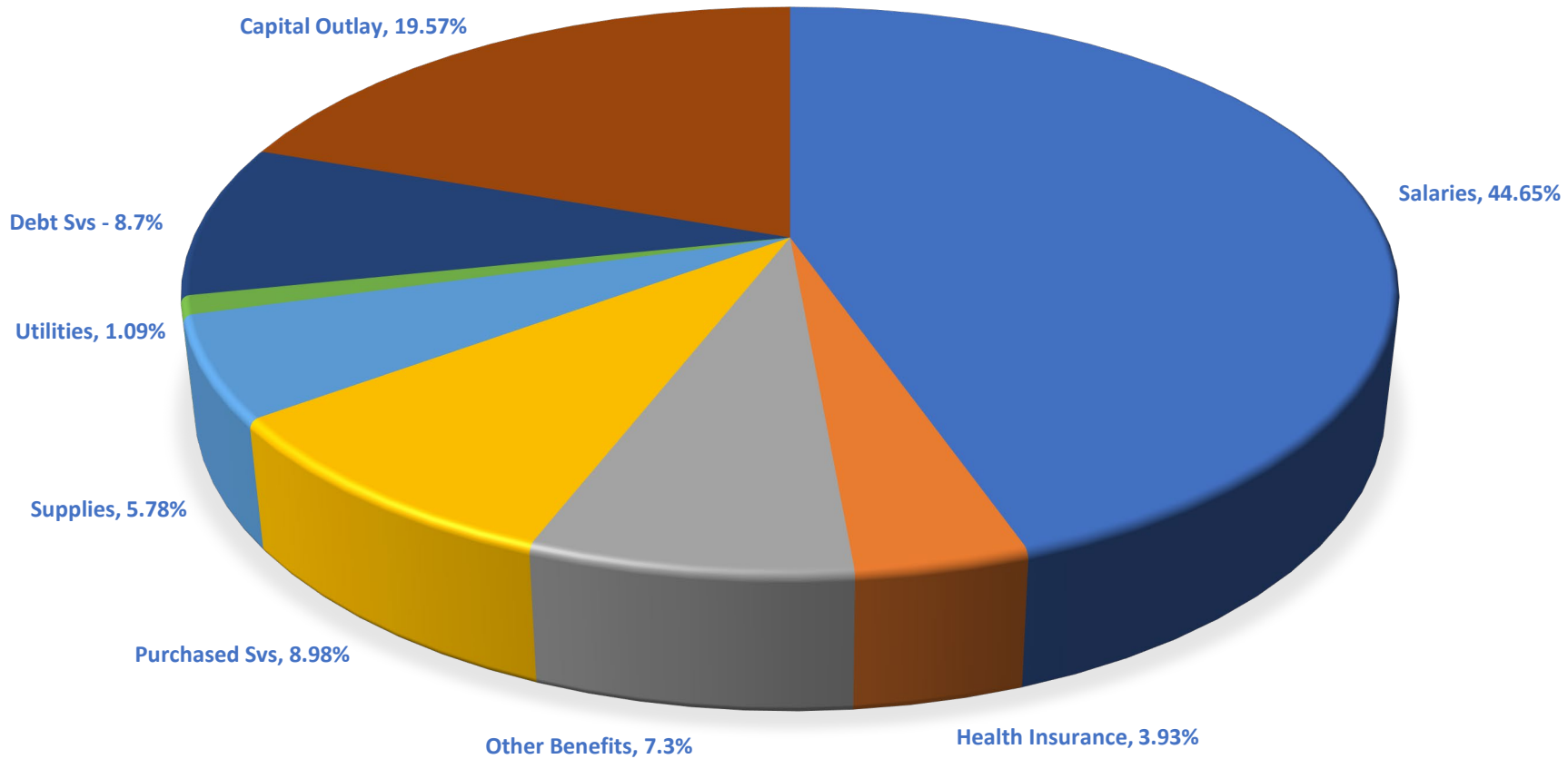




# EXPENDITURES



**EXPENSES 2023-24**  
**\$163,424,172**



**FY 24 SUMMARY OF EXPENSES BY FUNCTION**

<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>FUND 1</b>	<b>FUND 2</b>	<b>FUND 3</b>	<b>FUND 4</b>	<b>TOTAL</b>
<b>INSTRUCTION</b>						
1111	Elementary	\$ 1,817,585	\$ 15,990,573	\$ -	\$ 4,000	\$ 17,812,158
1131	Middle/Junior High	\$ 662,221	\$ 9,084,942	\$ -	\$ 20,000	\$ 9,767,163
1151	Senior High	\$ 1,048,341	\$ 12,643,183	\$ -	\$ 50,000	\$ 13,741,524
1191	Summer School (Regular)	\$ 164,840	\$ 976,372	\$ -	\$ -	\$ 1,141,212
1192	Juvenile Program	\$ 63,800	\$ 1,362,592	\$ -	\$ -	\$ 1,426,392
1211	Gifted	\$ 3,500	\$ 150,180	\$ -	\$ -	\$ 153,680
1221	Special Education and Related Services	\$ 3,045,623	\$ 5,575,492	\$ -	\$ -	\$ 8,621,115
1224	Proportionate Share Services	\$ 107,201	\$ 291,259	\$ -	\$ -	\$ 398,460
1251	Supplemental Instruction	\$ 102,856	\$ 1,692,336	\$ -	\$ -	\$ 1,795,192
1271	Bilingual	\$ 135,400	\$ 429,758	\$ -	\$ -	\$ 565,158
1281	Early Childhood Special Education	\$ 467,669	\$ 855,647	\$ -	\$ -	\$ 1,323,316
1311	Vocational Instruction	\$ 313,454	\$ 1,579,142	\$ -	\$ 800,842	\$ 2,693,438
1411	Student Activities/Athletics	\$ 1,826,399	\$ 1,313,399	\$ -	\$ -	\$ 3,139,798
1911	Tuition To Other Districts within the State	\$ -	\$ 474,000	\$ -	\$ -	\$ 474,000
<b>TOTAL INSTRUCTION (K-12 ONLY)</b>		<b>\$ 9,758,889</b>	<b>\$ 52,418,875</b>	<b>\$ -</b>	<b>\$ 874,842</b>	<b>\$ 63,052,606</b>
<b>SUPPORT SERVICES</b>						
2113	Attendance	\$ 265,728	\$ 117,381	\$ -	\$ -	\$ 383,109
2122	Guidance	\$ 324,523	\$ 2,365,101	\$ -	\$ -	\$ 2,689,624
2123	Assessment	\$ 148,730	\$ -	\$ -	\$ -	\$ 148,730
2125	Records Maintenance	\$ 317,974	\$ 6,072	\$ -	\$ -	\$ 324,046
2131-90	Health, Psych Speech And Audio	\$ 3,263,641	\$ 3,511,582	\$ -	\$ 5,000	\$ 6,780,223
2211	Improvement Of Instruction	\$ 677,041	\$ 1,807,555	\$ -	\$ -	\$ 2,484,596
2214	Professional Development	\$ 190,533	\$ 4,469	\$ -	\$ -	\$ 195,002
2221-25	Media Services (Library)	\$ 2,285,844	\$ 1,292,347	\$ -	\$ 1,814,787	\$ 5,392,978
2311	Board Of Education Services	\$ 1,290,255	\$ -	\$ -	\$ -	\$ 1,290,255
2321	Executive Administration	\$ 895,993	\$ 1,627,815	\$ -	\$ -	\$ 2,523,808
2331	Technology	\$ 1,685,229	\$ 8,633	\$ -	\$ -	\$ 1,693,862
2411	Building Level Administration	\$ 1,540,358	\$ 3,649,101	\$ -	\$ -	\$ 5,189,459
2511-39	Administrative Services	\$ 825,065	\$ -	\$ -	\$ -	\$ 825,065
2541	Operation of Plant	\$ 10,324,796	\$ -	\$ -	\$ 56,818	\$ 10,381,614
2551	Pupil Transportation Contracted	\$ 4,897,057	\$ -	\$ -	\$ -	\$ 4,897,057
2553	Handicapped Transportation Contracted	\$ 1,067,350	\$ -	\$ -	\$ -	\$ 1,067,350
2559	ECSE Transportation Services	\$ 381,700	\$ -	\$ -	\$ -	\$ 381,700
2561	Food Services	\$ 6,370,363	\$ -	\$ -	\$ 100,000	\$ 6,470,363
2631	Operation Services	\$ 1,467,706	\$ -	\$ -	\$ -	\$ 1,467,706
<b>TOTAL SUPPORT SERVICES</b>		<b>\$ 38,219,886</b>	<b>\$ 14,390,056</b>	<b>\$ -</b>	<b>\$ 1,976,605</b>	<b>\$ 54,586,547</b>
<b>TOTAL INSTRUCTION &amp; SUPPORT SVS</b>		<b>\$ 47,978,775</b>	<b>\$ 66,808,931</b>	<b>\$ -</b>	<b>\$ 2,851,447</b>	<b>\$ 117,639,153</b>
<b>NON-INSTRUCTIONAL SUPPORT SVS</b>						
3000	Community Services	\$ 801,126	\$ 1,620,156	\$ -	\$ 523,000	\$ 2,944,282
4000	Facilities Acquisition And Constr	\$ -	\$ -	\$ -	\$ 28,615,000	\$ 28,615,000
5000	Principal & Interest	\$ -	\$ -	\$ 12,620,337	\$ 1,605,400	\$ 14,225,737
<b>TOTAL NON-INSTRUCTIONAL SUPPORT SVS</b>		<b>\$ 801,126</b>	<b>\$ 1,620,156</b>	<b>\$ 12,620,337</b>	<b>\$ 30,743,400</b>	<b>\$ 45,785,019</b>
<b>GRAND TOTAL EXPENSES BY FUNCTION</b>		<b>\$ 48,779,901</b>	<b>\$ 68,429,087</b>	<b>\$ 12,620,337</b>	<b>\$ 33,594,847</b>	<b>\$ 163,424,172</b>

**FY 24 SUMMARY OF EXPENSES BY FUND AND OBJECT**

OBJECT	DESCRIPTION	FUND 1	FUND 2	FUND 3	FUND 4	BOND		TOTAL
						PROJECTS		
6100-6199	Salaries	\$ 18,377,936	\$ 54,595,615	\$ -	\$ -	\$ -	\$ -	\$ 72,973,551
	6211 Teacher Retirement	\$ 74,553	\$ 7,989,746	\$ -	\$ -	\$ -	\$ -	\$ 8,064,299
	6221 Non-Teacher Retirement	\$ 1,269,138	\$ 101,567	\$ -	\$ -	\$ -	\$ -	\$ 1,370,705
	6231 Social Security (OASDI)	\$ 1,020,314	\$ 125,753	\$ -	\$ -	\$ -	\$ -	\$ 1,146,067
	6232 Medicare	\$ 243,418	\$ 702,486	\$ -	\$ -	\$ -	\$ -	\$ 945,904
	6241 Employee Insurance	\$ 1,988,209	\$ 4,439,920	\$ -	\$ -	\$ -	\$ -	\$ 6,428,129
	6261-71 Other Benefits	\$ 410,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410,555
	Employee Benefits	\$ 5,006,187	\$ 13,359,472	\$ -	\$ -	\$ -	\$ -	\$ 18,365,659
	6311 Tuition	\$ 1,842,839	\$ 474,000	\$ -	\$ -	\$ -	\$ -	\$ 2,316,839
	6312-14 Professional Services	\$ 257,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,970
	6315 Audit Services	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,000
	6316 Technical Services	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
	6317 Legal Services	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,000
	6318-19 Architecture/Other Svcs	\$ 737,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 737,100
	6331 Copier Maint/Food Purch Svcs	\$ 452,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 452,500
	6332 General Purchased Svcs	\$ 699,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 699,600
	6335 Water	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,000
	6336 Sewer	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000
	6337 Computer Software	\$ 951,795	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 951,795
	6339 Other Property Svcs	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000
	6341 Contracted Transportation (To/From School)	\$ 5,302,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,302,500
	6342 Other Contracted Transportation (non route)	\$ 252,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252,000
	6343-49 Travel	\$ 529,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 529,018
	6351 Property Insurance	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385,000
	6352 Liability Insurance	\$ 470,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,000
	6361 Communications	\$ 520,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520,000
	6362 Public Notice	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000
	6371 BOE Dues/Memberships	\$ 70,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,300
	6391 Other Purchased Svcs	\$ 707,977	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 707,977
	6398 Entry Fees/Refunds	\$ 136,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,500
	Purchased Services	\$ 14,201,099	\$ 474,000	\$ -	\$ -	\$ -	\$ -	\$ 14,675,099
	6411 Supplies	\$ 3,989,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,989,642
	6412 District Wide Technology Supplies	\$ 1,102,779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,102,779
	6431 Textbooks	\$ 904,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 904,500
	6471 Library	\$ 2,775,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,775,000
	6481 Electric	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
	6482 Natural Gas	\$ 222,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222,000
	6483 Propane Gas	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
	6486 Transportation Fuel	\$ 657,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 657,758
	6491 Professional Development Supplies	\$ 23,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000
	Supplies	\$ 11,194,679	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,194,679
	6511 Land	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
	6521 Buildings	\$ -	\$ -	\$ -	\$ 5,900,000	\$ 20,250,000	\$ -	\$ 26,150,000
	6531 Improvements to Sites	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 865,000	\$ -	\$ 2,365,000
	6541 Equipment - General	\$ -	\$ -	\$ -	\$ 235,818	\$ -	\$ -	\$ 235,818
	6542 Equipment - Instructional	\$ -	\$ -	\$ -	\$ 898,842	\$ 500,000	\$ -	\$ 1,398,842
	6543 Hardware - Tech	\$ -	\$ -	\$ -	\$ 186,182	\$ 1,553,605	\$ -	\$ 1,739,787
	Capital Outlay	\$ -	\$ -	\$ -	\$ 8,820,842	\$ 23,168,605	\$ -	\$ 31,989,447
	6611 Bond Pricipal	\$ -	\$ -	\$ 5,665,000	\$ -	\$ -	\$ -	\$ 5,665,000
	6613 Lease Purchase Principal	\$ -	\$ -	\$ -	\$ 825,000	\$ -	\$ -	\$ 825,000
	6621 Bond Interest	\$ -	\$ -	\$ 6,955,337	\$ -	\$ -	\$ -	\$ 6,955,337
	6623 Lease Purchase Interest	\$ -	\$ -	\$ -	\$ 780,400	\$ -	\$ -	\$ 780,400
	Other	\$ -	\$ -	\$ 12,620,337	\$ 1,605,400	\$ -	\$ -	\$ 14,225,737
	Grand Total	\$ 48,779,901	\$ 68,429,087	\$ 12,620,337	\$ 10,426,242	\$ 23,168,605	\$ -	\$ 163,424,172

**FY 24 EXPENSES BY FUNCTION AND OBJECT DETAIL**

<b>Account Code</b>	<b>Account Description</b>	<b>FY 24 BUDGET</b>	<b>FY 23 BUDGET</b>	<b>FY 22 ACTUAL</b>	<b>FY 21 ACTUAL</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	12,382,073.00	11,901,039.00	11,931,718.74	11,436,895.16
OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	25.00	1,986.25
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	56,892.00	87,736.00	84,517.64	11,768.50
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	37,543.00	37,543.00	19,042.91	41,253.10
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	324.00	43,222.00	30,708.40	36,642.32
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	25,498.00	25,498.00	14,560.81	18,111.12
OBJ-TENS 621x TOTAL	PSRS	2,027,449.00	2,006,329.00	1,918,730.98	1,838,149.93
OBJ-TENS 622x TOTAL	PEERS	16,881.00	4,865.00	3,362.82	3,214.94
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	192,858.00	176,346.00	170,197.57	162,243.03
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	1,278,561.00	1,353,134.00	1,300,477.76	1,284,159.00
OBJ-TENS 631x TOTAL	SUB SERVICES	801,100.00	501,100.00	877,384.90	316,690.87
OBJ-TENS 633x TOTAL	SOFTWARE	26,000.00	24,310.00	24,310.00	34,602.08
OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	0.00	1,824.24	1,361.48
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	0.00	102.70
OBJ-TENS 641x TOTAL	SUPPLIES	242,979.00	242,979.00	273,697.91	275,296.97
OBJ-TENS 643x TOTAL	TEXTBOOKS	720,000.00	720,000.00	299,736.58	130,984.64
OBJ-TENS 654x TOTAL	EQUIPMENT	4,000.00	4,000.00	0.00	0.00
<b>FUNCTION 1111 TOTAL</b>	<b>ELEMENTARY</b>	<b>17,812,158.00</b>	<b>17,128,101.00</b>	<b>16,950,296.26</b>	<b>15,593,462.09</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	7,120,580.00	6,730,390.00	6,474,137.79	6,394,605.94
OBJ-TENS 612x TOTAL	SUB SALARY	65,000.00	65,000.00	72,887.50	41,847.50
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	19,165.00	15,415.00	16,231.25	5,650.00
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	30,380.00	30,380.00	1,756.95	26,655.51
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	39,377.00	32,542.00	24,293.56	20,098.80
OBJ-TENS 621x TOTAL	PSRS	1,095,871.00	1,071,163.00	1,020,522.95	1,015,369.63
OBJ-TENS 622x TOTAL	PEERS	19,218.00	9,333.00	13,271.37	6,696.62
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	110,360.00	96,901.00	101,396.50	93,780.01
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	638,212.00	679,995.00	677,475.58	669,027.74
OBJ-TENS 631x TOTAL	SUB SERVICES	406,000.00	158,100.00	200,441.97	159,523.60
OBJ-TENS 633x TOTAL	SOFTWARE	9,000.00	7,990.00	7,990.00	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	194,000.00	183,251.00	182,170.99	185,486.55
OBJ-TENS 643x TOTAL	TEXTBOOKS	0.00	0.00	2,806.47	0.00
OBJ-TENS 654x TOTAL	EQUIPMENT	20,000.00	20,000.00	0.00	0.00
<b>FUNCTION 1131 TOTAL</b>	<b>MIDDLE SCHOOL</b>	<b>9,767,163.00</b>	<b>9,100,460.00</b>	<b>8,795,382.88</b>	<b>8,618,741.90</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	7,876,689.00	7,570,402.00	7,348,825.08	7,326,693.16
OBJ-TENS 612x TOTAL	SUB SALARY	57,000.00	32,000.00	50,156.00	16,827.50
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	2,523,481.00	2,243,981.00	26,835.00	12,503.75
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	23,484.00	23,484.00	7,480.60	23,144.24
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	46,111.00	73,223.00	36,299.30	60,895.09
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	7,000.00	7,000.00	16,783.61	9,356.20
OBJ-TENS 621x TOTAL	PSRS	1,247,828.00	1,309,623.00	1,176,525.58	1,172,917.54
OBJ-TENS 622x TOTAL	PEERS	21,226.00	7,007.00	6,695.34	5,215.86
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	127,392.00	121,721.00	108,728.30	107,529.84
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	775,914.00	821,102.00	793,063.43	802,461.96
OBJ-TENS 631x TOTAL	SUB SERVICES	405,000.00	255,000.00	371,707.58	263,280.46
OBJ-TENS 634x TOTAL	TRAVEL/PD	10,000.00	10,000.00	541.00	0.00
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	15,000.00	0.00	700.00	3,316.44
OBJ-TENS 641x TOTAL	SUPPLIES	370,899.00	363,225.00	317,411.21	336,673.93
OBJ-TENS 643x TOTAL	TEXTBOOKS	184,500.00	184,500.00	681,391.79	154,540.71
OBJ-TENS 654x TOTAL	EQUIPMENT	50,000.00	50,000.00	15,443.45	32,203.52
<b>FUNCTION 1151 TOTAL</b>	<b>HIGH SCHOOL</b>	<b>13,741,524.00</b>	<b>13,072,268.00</b>	<b>10,958,587.27</b>	<b>10,327,560.20</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	843,520.00	620,105.00	791,709.61	8,896.26
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	116,736.00	57,629.00	25,550.03	0.00
OBJ-TENS 621x TOTAL	PSRS	116,928.00	120,406.00	106,347.85	1,147.42
OBJ-TENS 622x TOTAL	PEERS	5,353.00	2,480.00	2,008.79	0.00
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	27,675.00	15,673.00	17,150.11	189.95
OBJ-TENS 641x TOTAL	SUPPLIES	31,000.00	15,000.00	18,902.51	13,778.15
<b>FUNCTION 1191 TOTAL</b>	<b>SUMMER SCHOOL</b>	<b>1,141,212.00</b>	<b>831,293.00</b>	<b>961,668.90</b>	<b>24,011.78</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	1,049,645.00	1,094,819.00	982,397.14	964,113.57
OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	1,875.00	970.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	2,030.00	1,030.00	680.00	180.00

**FY 24 EXPENSES BY FUNCTION AND OBJECT DETAIL**

<b>Account Code</b>	<b>Account Description</b>	<b>FY 24 BUDGET</b>	<b>FY 23 BUDGET</b>	<b>FY 22 ACTUAL</b>	<b>FY 21 ACTUAL</b>
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	11,230.00	11,230.00	2,281.83	12,872.98
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	0.00	6,099.00	0.00	2,566.80
OBJ-TENS 621x TOTAL	PSRS	171,632.00	165,366.00	156,952.88	154,137.05
OBJ-TENS 622x TOTAL	PEERS	39.00	3,087.00	13.72	205.58
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	14,783.00	17,132.00	13,702.72	13,727.49
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	113,233.00	110,367.00	102,968.75	102,649.74
OBJ-TENS 631x TOTAL	SUB SERVICES	20,000.00	20,000.00	50,144.70	11,160.86
OBJ-TENS 634x TOTAL	TRAVEL/PD	3,300.00	0.00	0.00	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	40,500.00	26,550.00	35,306.46	30,942.13
<b>FUNCTION 1192 TOTAL</b>	<b>ALTERNATIVE SCHOOL</b>	<b>1,426,392.00</b>	<b>1,455,680.00</b>	<b>1,346,323.20</b>	<b>1,293,526.20</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	0.00	0.00	0.00	357,485.00
OBJ-TENS 621x TOTAL	PSRS	0.00	0.00	0.00	48,866.96
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	0.00	8,348.63
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	0.00	34,430.36
<b>FUNCTION 1195 TOTAL</b>	<b>VIRTUAL INSTRUCTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>449,130.95</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	110,835.00	106,777.00	101,833.66	107,002.52
OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	650.00	310.00
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	9,500.00	9,500.00	0.00	0.00
OBJ-TENS 621x TOTAL	PSRS	16,114.00	15,616.00	16,463.82	17,109.09
OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	3.43	0.00
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	1,482.00	1,920.00	1,437.80	1,506.87
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	12,249.00	15,747.00	11,553.10	11,123.52
OBJ-TENS 631x TOTAL	SUB SERVICES	2,000.00	2,000.00	1,589.44	3,159.93
OBJ-TENS 641x TOTAL	SUPPLIES	1,500.00	2,891.00	475.30	4,197.55
<b>FUNCTION 1211 TOTAL</b>	<b>GIFTED</b>	<b>153,680.00</b>	<b>154,451.00</b>	<b>134,006.55</b>	<b>144,409.48</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	4,104,003.00	3,623,759.00	3,609,493.33	3,407,447.93
OBJ-TENS 612x TOTAL	SUB SALARY	1,000.00	0.00	6,775.00	5,702.50
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	80,637.00	63,784.00	56,516.25	48,566.25
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	11,805.00	11,805.00	673.20	1,700.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	2,135,836.00	2,359,953.00	1,835,393.45	1,889,693.04
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	22,751.00	22,751.00	15,075.00	16,740.00
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	4,268.00	4,367.00	3,847.23	8,953.69
OBJ-TENS 621x TOTAL	PSRS	662,598.00	610,252.00	596,826.46	568,542.03
OBJ-TENS 622x TOTAL	PEERS	160,663.00	151,084.00	134,700.34	140,608.05
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	195,241.00	232,161.00	184,306.62	184,719.32
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	676,945.00	708,766.00	696,157.06	724,316.50
OBJ-TENS 631x TOTAL	SUB SERVICES	100,000.00	150,000.00	130,648.02	153,640.02
OBJ-TENS 634x TOTAL	TRAVEL/PD	6,950.00	5,950.00	4,051.51	3,223.48
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	260,500.00	260,500.00	258,498.56	273,038.78
OBJ-TENS 641x TOTAL	SUPPLIES	175,618.00	167,118.00	63,810.38	99,488.04
OBJ-TENS 649x TOTAL	PROFESSIONAL DEVELOPMENT	22,000.00	22,000.00	20,506.44	4,228.78
<b>FUNCTION 1221 TOTAL</b>	<b>SPECIAL EDUCATION SERVICES</b>	<b>8,620,815.00</b>	<b>8,394,250.00</b>	<b>7,617,278.85</b>	<b>7,530,608.41</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	300.00	116,766.00	0.00	106,862.00
OBJ-TENS 621x TOTAL	PSRS	0.00	0.00	0.00	16,243.19
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	1,510.00	0.00	1,447.32
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	0.00	5,747.27
<b>FUNCTION 1223 TOTAL</b>	<b>CEIS</b>	<b>300.00</b>	<b>118,276.00</b>	<b>0.00</b>	<b>130,299.78</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	235,624.00	226,344.00	254,563.00	239,978.01
OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	15,180.59	0.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	935.00	935.00	4,000.00	4,412.50
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	86,729.00	75,838.00	73,368.56	14,711.23
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	626.27	0.00
OBJ-TENS 621x TOTAL	PSRS	30,000.00	30,000.00	40,826.67	31,846.71
OBJ-TENS 622x TOTAL	PEERS	6,461.00	6,927.00	5,447.95	1,065.07
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	9,180.00	10,327.00	10,078.94	7,071.38
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	29,531.00	22,531.00	35,608.27	23,826.18
OBJ-TENS 631x TOTAL	SUB SERVICES	0.00	0.00	0.00	103,736.48
OBJ-TENS 641x TOTAL	SUPPLIES	0.00	0.00	0.00	980.10
<b>FUNCTION 1224 TOTAL</b>	<b>PROPORTIONATE SHARE</b>	<b>398,460.00</b>	<b>372,902.00</b>	<b>439,700.25</b>	<b>427,627.66</b>

**FY 24 EXPENSES BY FUNCTION AND OBJECT DETAIL**

<b>Account Code</b>	<b>Account Description</b>	<b>FY 24 BUDGET</b>	<b>FY 23 BUDGET</b>	<b>FY 22 ACTUAL</b>	<b>FY 21 ACTUAL</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	1,365,270.01	1,252,118.00	997,942.79	1,097,559.00
OBJ-TENS 612x TOTAL	SUB SALARY	31,000.00	21,000.00	71,790.00	20,900.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	515.00	515.00	0.00	320.00
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	0.00	0.00	15,507.80	0.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	1,733.00	103,958.00	98,570.78	72,837.49
OBJ-TENS 621x TOTAL	PSRS	163,575.00	156,140.00	158,170.77	168,724.64
OBJ-TENS 622x TOTAL	PEERS	2,000.00	4,281.00	7,564.36	5,372.93
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	25,888.00	23,222.00	25,977.27	24,031.58
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	106,130.00	125,223.00	110,189.96	109,668.48
OBJ-TENS 631x TOTAL	SUB SERVICES	0.00	30,500.00	58.53	10,197.36
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	17,100.00	17,100.00	10,850.00	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	81,391.00	110,359.00	89,871.73	219,836.49
OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	0.00	0.00	3,118.00
<b>FUNCTION 1251 TOTAL</b>	<b>TITLE I</b>	<b>1,794,602.01</b>	<b>1,844,416.00</b>	<b>1,586,493.99</b>	<b>1,732,565.97</b>
OBJ-TENS 616x TOTAL	SUPPORT STAFF SALARY	0.00	0.00	2,400.00	0.00
OBJ-TENS 622x TOTAL	PEERS	500.00	0.00	164.64	0.00
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	90.00	0.00	183.60	0.00
<b>FUNCTION 1254 TOTAL</b>	<b>NEGLECTED STUDENTS</b>	<b>590.00</b>	<b>0.00</b>	<b>2,748.24</b>	<b>0.00</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	346,488.00	332,842.00	280,835.00	274,940.00
OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	450.00	280.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	1,185.00	800.00
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	116,169.00	124,355.00	97,944.11	105,265.52
OBJ-TENS 621x TOTAL	PSRS	46,726.00	40,128.00	43,651.54	43,095.42
OBJ-TENS 622x TOTAL	PEERS	4,282.00	2,012.00	1,595.19	996.25
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	12,413.00	12,190.00	11,360.09	11,831.35
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	30,080.00	29,152.00	21,609.60	23,049.36
OBJ-TENS 631x TOTAL	SUB SERVICES	2,000.00	1,887.00	2,288.95	1,740.75
OBJ-TENS 634x TOTAL	TRAVEL/PD	2,000.00	2,000.00	0.00	390.51
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	3,500.00	2,500.00	1,448.40	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	1,500.00	2,250.00	272.20	329.30
<b>FUNCTION 1271 TOTAL</b>	<b>BILINGUAL</b>	<b>565,158.00</b>	<b>549,316.00</b>	<b>462,640.08</b>	<b>462,718.46</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	707,121.00	564,043.00	529,949.90	513,622.59
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	178.20	178.20
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	308,457.00	277,351.00	207,642.66	206,811.77
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	0.00	37,376.00	0.00	0.00
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	37.00	37.00	0.00	733.07
OBJ-TENS 621x TOTAL	PSRS	90,884.00	87,797.00	86,206.99	85,294.99
OBJ-TENS 622x TOTAL	PEERS	20,462.00	27,981.00	16,109.71	14,854.24
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	24,806.00	37,827.00	20,961.63	27,453.21
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	115,245.00	117,044.00	103,771.32	96,504.74
OBJ-TENS 631x TOTAL	SUB SERVICES	21,304.00	23,927.00	14,781.11	14,714.18
OBJ-TENS 634x TOTAL	TRAVEL/PD	2,000.00	2,000.00	2,980.85	463.76
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	9,000.00	10,000.00	12,359.37	8,943.15
OBJ-TENS 641x TOTAL	SUPPLIES	24,000.00	14,000.00	13,113.64	15,870.90
<b>FUNCTION 1281 TOTAL</b>	<b>EARLY CHILDHOOD SPECIAL EDUCATION</b>	<b>1,323,316.00</b>	<b>1,199,383.00</b>	<b>1,008,055.38</b>	<b>985,444.80</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	1,016,790.00	1,013,839.00	935,214.83	959,299.88
OBJ-TENS 612x TOTAL	SUB SALARY	207,630.00	278,114.00	241,313.28	267,506.05
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	788,264.00	784,197.00	828,492.97	822,212.51
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	7,040.00	5,950.00	4,235.11	3,223.48
OBJ-TENS 621x TOTAL	PSRS	4,383,693.00	3,940,985.00	3,897,042.92	3,680,816.01
OBJ-TENS 622x TOTAL	PEERS	175,618.00	167,118.00	63,810.38	99,488.04
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	2,035,791.01	1,934,765.00	1,581,736.04	1,795,190.80
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	9,256,553.00	8,975,511.00	8,185,995.65	7,978,138.88
OBJ-TENS 631x TOTAL	SUB SERVICES	1,806,922.01	1,856,736.00	1,588,243.46	1,734,865.97
OBJ-TENS 634x TOTAL	TRAVEL/PD	2,156,298.00	2,387,934.00	1,851,503.16	1,904,547.28
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	30,000.00	30,000.00	40,826.67	31,846.71
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	66,731.00	196,461.00	69,537.47	164,751.63
OBJ-TENS 641x TOTAL	SUPPLIES	983,796.00	953,246.00	865,771.88	843,547.96
OBJ-TENS 654x TOTAL	EQUIPMENT	925,734.00	856,375.00	851,327.10	822,090.52

**FY 24 EXPENSES BY FUNCTION AND OBJECT DETAIL**

<b>Account Code</b>	<b>Account Description</b>	<b>FY 24 BUDGET</b>	<b>FY 23 BUDGET</b>	<b>FY 22 ACTUAL</b>	<b>FY 21 ACTUAL</b>
<b>FUNCTION 1311 TOTAL</b>	<b>VOCATIONAL</b>	<b>23,840,860.02</b>	<b>23,381,231.00</b>	<b>21,005,050.92</b>	<b>21,107,525.72</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	214,393.00	205,949.00	195,678.00	198,150.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	236,990.00	236,990.00	229,779.84	223,137.66
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	0.00	0.00	2,412.51	0.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	252,993.00	252,993.00	244,565.66	246,793.20
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	0.00	802.63
OBJ-TENS 621x TOTAL	PSRS	76,395.00	64,346.00	60,129.70	62,689.84
OBJ-TENS 622x TOTAL	PEERS	16,898.00	11,870.00	19,085.51	16,987.32
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	29,734.00	18,419.00	25,299.43	23,443.63
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	18,352.00	17,785.00	34,958.85	34,036.34
OBJ-TENS 631x TOTAL	SUB SERVICES	17,500.00	18,500.00	12,598.19	15,993.11
OBJ-TENS 633x TOTAL	SOFTWARE	6,600.00	4,200.00	4,179.41	4,416.25
OBJ-TENS 634x TOTAL	TRAVEL/PD	146,000.00	150,000.00	135,436.29	38,739.07
OBJ-TENS 635x TOTAL	STUDENT ACCIDENT INS.	60,000.00	50,000.00	45,184.53	47,949.00
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	29,000.00	29,000.00	24,282.96	14,829.27
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	302,000.00	293,300.00	267,224.50	273,810.28
OBJ-TENS 641x TOTAL	SUPPLIES	479,850.00	460,689.00	468,508.66	435,387.83
OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	0.00	0.00	13,137.05
OBJ-TENS 655x TOTAL	VEHICLES	0.00	200,000.00	4,000.00	0.00
<b>FUNCTION 1411 TOTAL</b>	<b>STUDENT ACTIVITIES</b>	<b>1,886,705.00</b>	<b>2,014,041.00</b>	<b>1,773,324.04</b>	<b>1,650,302.48</b>
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	648,539.00	588,539.00	588,736.21	572,263.72
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	411,543.00	411,543.00	390,023.22	353,518.39
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	29,000.00	0.00	0.00	0.00
OBJ-TENS 621x TOTAL	PSRS	105,682.00	89,337.00	91,589.30	93,325.24
OBJ-TENS 622x TOTAL	PEERS	12,051.00	8,352.00	6,970.96	6,223.25
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	46,123.00	21,177.00	35,832.07	31,060.54
<b>FUNCTION 1421 TOTAL</b>	<b>ATHLETICS</b>	<b>1,252,938.00</b>	<b>1,118,948.00</b>	<b>1,113,151.76</b>	<b>1,056,391.14</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	0.00	0.00	0.00	3,330.37
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	0.00	0.00	0.00	12,763.02
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	0.00	0.00	0.00	123.92
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	5,000.00	0.00	8,133.19
OBJ-TENS 621x TOTAL	PSRS	0.00	0.00	0.00	19.42
OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	0.00	3.61
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	155.00	0.00	0.00	1,209.46
OBJ-TENS 633x TOTAL	SOFTWARE	0.00	0.00	0.00	11,044.06
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	0.00	1,814.68
OBJ-TENS 641x TOTAL	SUPPLIES	0.00	0.00	0.00	3,777.44
OBJ-TENS 648x TOTAL	ELECTRICITY/NATURAL GAS	0.00	0.00	0.00	141.00
<b>FUNCTION 1611 TOTAL</b>	<b>AEL</b>	<b>155.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>42,360.17</b>
OBJ-TENS 631x TOTAL	TUITION TO OTHER DISTRICTS	474,000.00	1,434,000.00	1,156,842.49	3,343,651.88
<b>FUNCTION 1911 TOTAL</b>	<b>PAYMENTS TO OTHER DISTRICTS</b>	<b>474,000.00</b>	<b>1,434,000.00</b>	<b>1,156,842.49</b>	<b>3,343,651.88</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	102,681.00	53,942.00	52,506.00	51,777.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	207,945.00	204,844.00	225,990.10	226,045.28
OBJ-TENS 621x TOTAL	PSRS	7,000.00	0.00	5,500.03	0.00
OBJ-TENS 622x TOTAL	PEERS	17,316.00	15,784.00	18,083.07	20,659.70
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	13,922.00	14,535.00	17,371.94	19,513.95
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	23,645.00	22,711.00	28,449.50	28,733.34
OBJ-TENS 631x TOTAL	SUB SERVICES	8,800.00	6,800.00	6,800.00	0.00
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	347.00	0.00	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	1,800.00	1,800.00	421.69	2,070.18
<b>FUNCTION 2113 TOTAL</b>	<b>SOCIAL WORKER</b>	<b>383,109.00</b>	<b>320,763.00</b>	<b>355,122.33</b>	<b>348,799.45</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	1,860,769.00	1,742,303.00	1,658,026.47	1,675,539.75
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	1,600.00	1,600.00
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	7,500.00	7,500.00	1,229.55	30,911.83
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	243,090.00	234,657.00	194,693.78	223,078.84
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	3,309.00	0.00	0.00
OBJ-TENS 621x TOTAL	PSRS	308,612.00	267,018.00	260,896.15	262,393.21
OBJ-TENS 622x TOTAL	PEERS	21,891.00	14,916.00	15,419.22	18,216.81

**FY 24 EXPENSES BY FUNCTION AND OBJECT DETAIL**

<b>Account Code</b>	<b>Account Description</b>	<b>FY 24 BUDGET</b>	<b>FY 23 BUDGET</b>	<b>FY 22 ACTUAL</b>	<b>FY 21 ACTUAL</b>
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	44,263.00	36,263.00	36,127.35	38,598.94
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	184,439.00	182,380.00	182,906.48	188,284.28
OBJ-TENS 631x TOTAL	SUB SERVICES	6,110.00	8,110.00	14,110.10	4,672.45
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	4,670.00	1,643.00
OBJ-TENS 641x TOTAL	SUPPLIES	12,950.00	12,950.00	5,291.92	11,767.02
<b>FUNCTION 2122 TOTAL</b>	<b>GUIDANCE</b>	<b>2,689,624.00</b>	<b>2,509,406.00</b>	<b>2,374,971.02</b>	<b>2,456,706.13</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	121,183.00	118,227.00	120,751.29	114,795.17
OBJ-TENS 621x TOTAL	PSRS	247.00	1,500.00	1,155.36	1,136.87
OBJ-TENS 622x TOTAL	PEERS	8,500.00	0.00	7,990.32	7,594.95
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	9,800.00	0.00	9,048.69	8,606.43
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	9,000.00	0.00	8,974.92	8,921.52
<b>FUNCTION 2123 TOTAL</b>	<b>ASSESSMENT</b>	<b>148,730.00</b>	<b>119,727.00</b>	<b>147,920.58</b>	<b>141,054.94</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	247,894.00	241,848.00	304,481.85	216,743.23
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	1,075.77	0.00
OBJ-TENS 621x TOTAL	PSRS	960.00	5,000.00	4,621.45	4,547.28
OBJ-TENS 622x TOTAL	PEERS	20,000.00	0.00	19,869.45	13,090.01
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	19,120.00	0.00	22,621.75	15,814.76
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	30,000.00	0.00	37,265.43	25,733.92
<b>FUNCTION 2125 TOTAL</b>	<b>RECORDS MAINTENANCE</b>	<b>317,974.00</b>	<b>246,848.00</b>	<b>389,935.70</b>	<b>275,929.20</b>
OBJ-TENS 612x TOTAL	SUB SALARY	6,072.00	6,072.00	920.00	3,670.00
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	70.38	280.76
<b>FUNCTION 2129 TOTAL</b>	<b>OTHER GUIDANCE</b>	<b>6,072.00</b>	<b>6,072.00</b>	<b>990.38</b>	<b>3,950.76</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	91,572.00	87,391.00	88,480.00	79,830.00
OBJ-TENS 622x TOTAL	PEERS	7,500.00	0.00	6,209.65	5,616.24
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	7,500.00	0.00	6,438.60	5,773.58
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	7,000.00	0.00	5,887.20	5,850.96
<b>FUNCTION 2131 TOTAL</b>	<b>NURSES</b>	<b>113,572.00</b>	<b>87,391.00</b>	<b>107,015.45</b>	<b>97,070.78</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	843,966.00	789,587.00	801,900.28	711,645.19
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	12,700.00	12,700.00	4,247.75	8,177.00
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	0.00	5,561.44
OBJ-TENS 622x TOTAL	PEERS	64,969.00	55,472.00	59,588.72	54,024.67
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	61,810.00	57,039.00	59,342.81	53,142.18
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	85,629.00	81,447.00	80,880.30	79,603.00
OBJ-TENS 631x TOTAL	SUB SERVICES	3,500.00	3,500.00	3,496.00	4,112.25
OBJ-TENS 634x TOTAL	OTHER PURCHASED SERVICE	1,500.00	500.00	75.60	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	40,000.00	17,550.00	20,970.52	23,957.58
OBJ-TENS 654x TOTAL	EQUIPMENT	5,000.00	16,000.00	0.00	211,087.00
<b>FUNCTION 2134 TOTAL</b>	<b>NURSING SERVICES</b>	<b>1,119,074.00</b>	<b>1,033,795.00</b>	<b>1,030,501.98</b>	<b>1,151,310.31</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	100,804.00	45,598.00	44,302.46	44,000.00
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	0.00	0.00	108,517.21	56,961.19
OBJ-TENS 621x TOTAL	PSRS	0.00	0.00	63.45	279.12
OBJ-TENS 622x TOTAL	PEERS	7,595.00	0.00	3,419.56	3,428.64
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	11,324.00	0.00	10,822.72	6,708.34
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	11,040.00	0.00	5,713.92	6,185.92
OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	0.00	366.50	276.62
OBJ-TENS 641x TOTAL	SUPPLIES	24,750.00	24,750.00	25,622.31	23,640.94
<b>FUNCTION 2139 TOTAL</b>	<b>OTHER HEALTH SERVICES</b>	<b>155,513.00</b>	<b>70,348.00</b>	<b>198,828.13</b>	<b>141,480.77</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	817,325.99	715,205.00	816,591.75	730,527.49
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	4,000.00	3,081.26
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	0.00	62,092.00	69,305.00	54,861.83
OBJ-TENS 621x TOTAL	PSRS	145,195.00	122,662.00	128,291.95	114,677.99
OBJ-TENS 622x TOTAL	PEERS	1,500.00	13,299.00	5,064.47	4,438.46
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	13,415.00	14,783.00	16,301.17	14,351.92
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	77,609.00	65,987.00	77,654.22	74,417.70
OBJ-TENS 631x TOTAL	SUB SERVICES	16,400.00	1,400.00	21,064.24	2,986.89
OBJ-TENS 634x TOTAL	TRAVEL/PD	400.00	400.00	0.00	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	1,980.00	1,980.00	2,191.44	1,962.03



**FY 24 EXPENSES BY FUNCTION AND OBJECT DETAIL**

<b>Account Code</b>	<b>Account Description</b>	<b>FY 24 BUDGET</b>	<b>FY 23 BUDGET</b>	<b>FY 22 ACTUAL</b>	<b>FY 21 ACTUAL</b>
<b>FUNCTION 2141 TOTAL</b>	<b>BEHAVIOR</b>	<b>1,073,824.99</b>	<b>997,808.00</b>	<b>1,140,464.24</b>	<b>1,001,305.57</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	817,741.00	657,415.00	757,048.21	638,899.00
OBJ-TENS 612x TOTAL	SUB SALARY	64,715.00	64,715.00	74,140.00	62,340.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	8,600.00	0.00	13,333.32	9,000.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	0.00	52,233.00	1,080.00	38,795.00
OBJ-TENS 621x TOTAL	PSRS	138,400.00	117,563.00	119,986.27	100,635.88
OBJ-TENS 622x TOTAL	PEERS	0.00	8,409.00	0.00	0.00
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	20,557.00	22,765.00	16,425.20	16,692.22
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	70,658.00	69,394.00	74,479.02	57,889.40
OBJ-TENS 631x TOTAL	SUB SERVICES	3,000.00	3,000.00	3,000.00	2,400.00
<b>FUNCTION 2142 TOTAL</b>	<b>PSYCHOLOGICAL SERVICES</b>	<b>1,123,671.00</b>	<b>995,494.00</b>	<b>1,059,492.02</b>	<b>926,651.50</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	46,896.00	51,867.00	36,629.78	52,520.00
OBJ-TENS 621x TOTAL	PSRS	9,160.00	5,000.00	6,111.71	9,072.20
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	500.00	0.00	449.49	681.96
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	5,500.00	0.00	5,736.80	5,747.76
<b>FUNCTION 2151 TOTAL</b>	<b>SPEECH/AUDIO DIRECTION</b>	<b>62,056.00</b>	<b>56,867.00</b>	<b>48,927.78</b>	<b>68,021.92</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	934,291.00	959,269.00	896,786.41	969,957.40
OBJ-TENS 612x TOTAL	SUB SALARY	22,531.00	22,531.00	26,030.00	21,715.23
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	270.00	1,923.75
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	510,345.00	527,639.00	505,969.20	494,879.89
OBJ-TENS 621x TOTAL	PSRS	159,445.00	148,546.00	137,222.01	155,393.97
OBJ-TENS 622x TOTAL	PEERS	39,286.00	5,636.00	38,530.26	36,717.06
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	45,344.00	34,597.00	51,517.04	51,659.39
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	115,593.00	115,420.00	131,259.50	139,848.04
OBJ-TENS 631x TOTAL	SUB SERVICES	0.00	0.00	113.92	341.70
OBJ-TENS 633x TOTAL	TRAVEL/PD	0.00	0.00	521.00	0.00
<b>FUNCTION 2152 TOTAL</b>	<b>SPEECH/AUDIOLOGY</b>	<b>1,826,835.00</b>	<b>1,813,638.00</b>	<b>1,788,219.34</b>	<b>1,872,436.43</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	675,740.00	648,677.00	649,802.51	625,083.58
OBJ-TENS 621x TOTAL	PSRS	2,200.00	0.00	0.00	0.00
OBJ-TENS 622x TOTAL	PEERS	46,276.00	37,896.00	48,357.60	46,670.21
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	38,731.00	35,001.00	46,363.39	44,679.45
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	46,182.00	47,693.00	57,890.15	58,071.55
OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	0.00	0.00	258.35
<b>FUNCTION 2162 TOTAL</b>	<b>OCCUPATIONAL THERAPY</b>	<b>809,129.00</b>	<b>769,267.00</b>	<b>802,413.65</b>	<b>774,763.14</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	349,161.00	314,779.00	286,685.63	304,486.28
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	0.00	0.00	12,640.00	0.00
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	13,423.87	0.00
OBJ-TENS 621x TOTAL	PSRS	600.00	0.00	4,040.40	4,071.75
OBJ-TENS 622x TOTAL	PEERS	18,399.00	17,270.00	18,570.82	19,443.78
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	21,815.00	13,847.00	22,418.33	20,551.17
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	23,383.00	17,428.00	28,743.18	23,863.71
<b>FUNCTION 2172 TOTAL</b>	<b>PHYSICAL THERAPY</b>	<b>413,358.00</b>	<b>363,324.00</b>	<b>386,522.23</b>	<b>372,416.69</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	64,328.00	62,299.00	60,591.00	59,862.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	1,200.00	0.00	1,200.00	1,200.00
OBJ-TENS 621x TOTAL	PSRS	9,890.00	9,827.00	9,586.08	9,480.36
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	933.00	826.00	821.22	810.24
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	6,089.00	5,901.00	5,782.56	5,778.96
OBJ-TENS 634x TOTAL	TRAVEL/PD	750.00	750.00	0.00	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	0.00	0.00	2,830.00	0.00
<b>FUNCTION 2182 TOTAL</b>	<b>VISUALLY IMPAIRED</b>	<b>83,190.00</b>	<b>79,603.00</b>	<b>80,810.86</b>	<b>77,131.56</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	981,171.00	925,798.00	856,294.81	887,731.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	1,600.00	0.00
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	0.00	0.00	1,700.00	0.00
OBJ-TENS 621x TOTAL	PSRS	147,521.00	142,675.00	134,267.98	139,936.84
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	12,242.00	12,240.00	11,826.68	12,158.67
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	74,720.00	71,472.00	75,471.58	81,203.57
OBJ-TENS 631x TOTAL	SUB SERVICES	1,000.00	1,000.00	0.00	908.14

**FY 24 EXPENSES BY FUNCTION AND OBJECT DETAIL**

<b>Account Code</b>	<b>Account Description</b>	<b>FY 24 BUDGET</b>	<b>FY 23 BUDGET</b>	<b>FY 22 ACTUAL</b>	<b>FY 21 ACTUAL</b>
OBJ-TENS 641x TOTAL	SUPPLIES	720.00	720.00	6.00	802.50
<b>FUNCTION 2211 TOTAL</b>	<b>PLANNING AND DEVELOPMENT</b>	<b>1,217,374.00</b>	<b>1,153,905.00</b>	<b>1,081,167.05</b>	<b>1,122,740.72</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	60,000.00	0.00	0.00	0.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	2,059.00	2,059.00	0.00	0.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	44,050.00	42,021.00	39,205.07	35,943.80
OBJ-TENS 621x TOTAL	PSRS	0.00	458.00	0.00	0.00
OBJ-TENS 622x TOTAL	PEERS	3,500.00	0.00	3,018.05	2,397.62
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	3,447.00	46.00	2,948.41	2,693.89
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	6,000.00	0.00	5,683.93	4,465.20
<b>FUNCTION 2212 TOTAL</b>	<b>COMPUTER SERVICES</b>	<b>119,056.00</b>	<b>44,584.00</b>	<b>50,855.46</b>	<b>45,500.51</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	238,318.00	202,508.00	194,731.02	129,423.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	186,917.00	22,838.00	147,388.00	131,912.50
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	857.00	857.00	0.00	0.00
OBJ-TENS 621x TOTAL	PSRS	80,095.00	45,645.00	50,858.42	38,346.96
OBJ-TENS 622x TOTAL	PEERS	0.00	22.00	421.89	541.94
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	7,048.00	7,342.00	5,025.72	4,096.64
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	16,560.00	11,548.00	17,384.16	11,597.28
OBJ-TENS 631x TOTAL	SUB SERVICES	175,296.00	237,469.00	132,922.16	93,400.30
OBJ-TENS 634x TOTAL	TRAVEL/PD	193,892.00	243,010.00	90,366.06	109,748.40
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	0.00	0.00	1,250.00	0.00
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	8,100.00	12,000.00	14,241.37	7,819.45
OBJ-TENS 641x TOTAL	SUPPLIES	241,083.00	174,066.00	139,853.16	132,239.42
<b>FUNCTION 2213 TOTAL</b>	<b>SUPPORT/IMPROVE SERVICES</b>	<b>1,148,166.00</b>	<b>957,305.00</b>	<b>794,441.96</b>	<b>659,125.89</b>
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	3,861.00	3,861.00	0.00	0.00
OBJ-TENS 621x TOTAL	PSRS	608.00	589.00	0.00	0.00
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	59.00	0.00	0.00
OBJ-TENS 631x TOTAL	SUB SERVICES	50,000.00	10,000.00	21,003.44	1,469.00
OBJ-TENS 634x TOTAL	TRAVEL/PD	58,726.00	58,726.00	68,083.79	12,220.18
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	1,000.00	1,000.00	0.00	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	80,807.00	80,807.00	70,024.91	80,802.06
<b>FUNCTION 2214 TOTAL</b>	<b>PROFESSIONAL DEVELOPMENT</b>	<b>195,002.00</b>	<b>155,042.00</b>	<b>159,112.14</b>	<b>94,491.24</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	6,369.00	6,369.00	6,149.00	6,106.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	0.00	0.00	0.00	2,775.85
OBJ-TENS 621x TOTAL	PSRS	2,873.00	1,573.00	891.60	885.37
OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	0.00	181.92
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	162.00	0.00	89.16	300.91
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	2,998.00	0.00	0.00
<b>FUNCTION 2221 TOTAL</b>	<b>LIBRARY</b>	<b>9,404.00</b>	<b>10,940.00</b>	<b>7,129.76</b>	<b>10,250.05</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	988,107.00	950,643.00	926,784.69	873,424.68
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	19,500.00	19,500.00	3,410.31	0.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	169,016.00	164,906.00	133,446.58	180,423.33
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	4,622.43	0.00
OBJ-TENS 621x TOTAL	PSRS	169,902.00	149,957.00	146,346.44	139,221.62
OBJ-TENS 622x TOTAL	PEERS	11,041.00	10,582.00	10,208.56	13,696.76
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	23,898.00	25,089.00	22,215.20	24,919.95
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	108,865.00	91,893.00	103,301.66	103,737.56
OBJ-TENS 631x TOTAL	SUB SERVICES	6,000.00	6,547.00	4,689.78	36,826.39
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	500.00	0.00	50.00	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	182,000.00	175,050.00	13,671.89	28,802.70
OBJ-TENS 644x TOTAL	PERIODICALS	0.00	0.00	110,367.99	151,016.98
OBJ-TENS 645x TOTAL	RESOURCE MATERIALS	0.00	0.00	72,099.10	48,537.27
<b>FUNCTION 2222 TOTAL</b>	<b>LIBRARY SERVICES</b>	<b>1,678,829.00</b>	<b>1,594,167.00</b>	<b>1,551,214.63</b>	<b>1,600,607.24</b>
OBJ-TENS 631x TOTAL	SUB SERVICES	40,000.00	40,000.00	18,442.97	45,278.71
OBJ-TENS 633x TOTAL	SOFTWARE/COPY-PRINTER MAINT	595,295.00	631,295.00	555,897.44	621,933.28
OBJ-TENS 636x TOTAL	TECHNOLOGY COMMUNICATIONS	175,000.00	175,000.00	133,730.64	274,050.84
OBJ-TENS 641x TOTAL	SUPPLIES	1,079,663.00	1,079,663.00	803,524.83	1,989,379.19
OBJ-TENS 654x TOTAL	EQUIPMENT	1,814,787.00	252,582.00	414,488.72	108,688.86
<b>FUNCTION 2225 TOTAL</b>	<b>COMPUTER INST</b>	<b>3,704,745.00</b>	<b>2,178,540.00</b>	<b>1,926,084.60</b>	<b>3,039,330.88</b>

**FY 24 EXPENSES BY FUNCTION AND OBJECT DETAIL**

<b>Account Code</b>	<b>Account Description</b>	<b>FY 24 BUDGET</b>	<b>FY 23 BUDGET</b>	<b>FY 22 ACTUAL</b>	<b>FY 21 ACTUAL</b>
OBJ-TENS 626x TOTAL	WORKMANS COMP	404,720.00	343,771.00	338,796.00	333,387.04
OBJ-TENS 627x TOTAL	UNEMPLOYMENT	5,835.00	15,346.00	3,490.50	23,270.99
OBJ-TENS 631x TOTAL	LEGAL SERVICES	412,000.00	412,000.00	230,686.20	129,183.30
OBJ-TENS 633x TOTAL	SOFTWARE	13,000.00	13,000.00	13,000.00	13,000.00
OBJ-TENS 634x TOTAL	TRAVEL/PD	10,000.00	10,000.00	2,142.30	1,724.00
OBJ-TENS 635x TOTAL	FIDELITY BOND/PROPERTY INSURANCE	410,000.00	350,500.00	347,209.90	328.00
OBJ-TENS 636x TOTAL	PUBLIC NOTICE	4,000.00	4,000.00	2,037.40	2,843.10
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	18,000.00	18,000.00	17,725.34	15,745.00
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICES	3,000.00	3,000.00	0.00	10,099.00
OBJ-TENS 641x TOTAL	SUPPLIES	9,700.00	9,700.00	7,045.04	4,991.13
<b>FUNCTION 2311 TOTAL</b>	<b>BOARD OF EDUCATION</b>	<b>1,290,255.00</b>	<b>1,179,317.00</b>	<b>962,132.68</b>	<b>534,571.56</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	648,002.00	561,536.00	643,398.96	643,329.99
OBJ-TENS 612x TOTAL	SUB SALARY	40,000.00	0.00	39,263.00	0.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	20,000.00	20,000.00	7,008.00	18,792.02
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	0.00	0.00	25,429.40	0.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	399,762.00	386,164.00	266,853.85	333,604.75
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	10,000.00	0.00	3,624.48	0.00
OBJ-TENS 621x TOTAL	PSRS	102,181.00	100,028.00	95,527.27	90,490.83
OBJ-TENS 622x TOTAL	PEERS	32,536.00	147,828.00	20,020.57	25,055.86
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	42,114.00	170,423.00	31,779.84	35,879.66
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	53,330.00	205,776.00	49,005.49	54,560.63
OBJ-TENS 631x TOTAL	SUB SERVICES	0.00	0.00	915.35	176.55
OBJ-TENS 634x TOTAL	TRAVEL/PD	28,000.00	20,000.00	26,158.69	16,757.13
OBJ-TENS 635x TOTAL	JUDGEMENTS/SETTLEMENTS	0.00	0.00	2.52	5,659.98
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	15,000.00	400.00	400.00	240.00
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	0.00	(19,458.09)
OBJ-TENS 641x TOTAL	VEHICLES	15,950.00	15,950.00	19,408.01	8,308.79
<b>FUNCTION 2321 TOTAL</b>	<b>BOE/SEC/DISTRICT-WIDE</b>	<b>1,406,875.00</b>	<b>1,628,105.00</b>	<b>1,228,795.43</b>	<b>1,213,398.10</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	615,141.00	522,218.00	474,537.00	452,605.00
OBJ-TENS 612x TOTAL	SUB SALARY	25,000.00	0.00	43,380.00	0.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	7,000.00	7,000.00	6,880.00	6,880.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	97,199.00	74,509.00	93,894.43	76,204.43
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	0.00	0.00	0.00	34.28
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	6,247.00	6,247.00	1,418.48	7,976.27
OBJ-TENS 621x TOTAL	PSRS	99,176.00	68,494.00	72,695.40	69,577.54
OBJ-TENS 622x TOTAL	PEERS	8,406.00	1,067.00	6,938.52	5,509.47
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	18,701.00	5,158.00	16,985.55	12,097.96
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	39,513.00	17,902.00	40,228.11	37,135.89
OBJ-TENS 631x TOTAL	SUB SERVICES	60,000.00	35,000.00	33,895.10	12,150.34
OBJ-TENS 633x TOTAL	SOFTWARE	27,000.00	27,000.00	26,212.96	26,062.96
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	58,050.00	48,000.00	41,548.30	37,618.41
OBJ-TENS 641x TOTAL	SUPPLIES	55,500.00	56,481.00	67,871.14	33,959.08
<b>FUNCTION 2329 TOTAL</b>	<b>OTHER EXEC ADMIN SERV</b>	<b>1,116,933.00</b>	<b>869,076.00</b>	<b>926,484.99</b>	<b>777,811.63</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	3,421.00	87,421.00	16,024.34	80,498.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	2,000.00	2,000.00	1,980.00	1,980.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	1,173,638.00	1,184,374.00	1,089,947.47	1,069,880.66
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	0.00	0.00	22,372.08	1,221.00
OBJ-TENS 621x TOTAL	PSRS	3,054.00	3,929.00	2,456.96	12,472.67
OBJ-TENS 622x TOTAL	PEERS	94,583.00	73,831.00	78,003.37	76,478.08
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	93,848.00	75,251.00	83,018.10	81,011.24
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	85,818.00	92,214.00	83,305.90	87,369.56
OBJ-TENS 633x TOTAL	SOFTWARE	232,000.00	257,000.00	253,120.20	236,561.24
OBJ-TENS 634x TOTAL	TRAVEL/PD	5,000.00	5,000.00	0.00	0.00
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	500.00	500.00	492.80	199.00
<b>FUNCTION 2331 TOTAL</b>	<b>TECHNOLOGY SERVICES</b>	<b>1,693,862.00</b>	<b>1,781,520.00</b>	<b>1,630,721.22</b>	<b>1,647,671.45</b>
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	2,885,910.00	2,659,425.00	2,730,535.00	2,706,979.28
OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	0.00	6,300.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	4,260.00	4,260.00	4,660.00	4,660.00
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	57,725.00	57,725.00	13,281.77	5,172.05

**FY 24 EXPENSES BY FUNCTION AND OBJECT DETAIL**

<b>Account Code</b>	<b>Account Description</b>	<b>FY 24 BUDGET</b>	<b>FY 23 BUDGET</b>	<b>FY 22 ACTUAL</b>	<b>FY 21 ACTUAL</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	1,125,564.00	1,013,976.00	982,057.82	1,006,071.68
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	91,511.00	96,488.00	69,980.01	80,109.97
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	7,970.00	17,097.00	4,394.44	1,194.60
OBJ-TENS 621x TOTAL	PSRS	481,107.00	436,373.00	426,211.72	422,576.16
OBJ-TENS 622x TOTAL	PEERS	80,518.00	77,720.00	70,459.42	71,279.07
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	126,198.00	121,258.00	112,607.03	115,924.44
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	313,746.00	306,967.00	306,556.61	294,061.92
OBJ-TENS 631x TOTAL	SUB SERVICES	10,000.00	10,000.00	10,881.60	9,134.87
OBJ-TENS 641x TOTAL	SUPPLIES	4,950.00	4,950.00	4,306.23	3,084.65
<b>FUNCTION 2411 TOTAL</b>	<b>ADMIN</b>	<b>5,189,459.00</b>	<b>4,806,239.00</b>	<b>4,735,931.65</b>	<b>4,726,548.69</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	123,436.00	136,035.00	118,626.97	105,374.36
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	27,292.14	0.00
OBJ-TENS 622x TOTAL	PEERS	9,500.00	0.00	7,989.72	7,262.16
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	10,000.00	0.00	11,208.09	6,847.37
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	500.00	0.00	486.96	2,652.54
<b>FUNCTION 2511 TOTAL</b>	<b>BUSINESS SUPPORT</b>	<b>143,436.00</b>	<b>136,035.00</b>	<b>165,603.88</b>	<b>122,136.43</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	158,436.00	110,669.00	109,892.07	105,501.00
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	23,119.93	2,871.72
OBJ-TENS 622x TOTAL	PEERS	7,000.00	0.00	7,554.34	7,509.00
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	7,875.00	0.00	9,835.29	7,585.41
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	400.00	0.00	3,264.12	5,969.04
<b>FUNCTION 2521 TOTAL</b>	<b>FISCAL SERVICES</b>	<b>173,711.00</b>	<b>110,669.00</b>	<b>153,665.75</b>	<b>129,436.17</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	64,204.00	105,399.00	78,980.80	101,866.92
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	10,581.59	0.00
OBJ-TENS 622x TOTAL	PEERS	7,000.00	0.00	5,849.29	7,657.31
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	6,600.00	0.00	6,813.37	7,691.19
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	10,000.00	0.00	8,612.72	11,477.28
OBJ-TENS 631x TOTAL	SUB SERVICES	10,000.00	10,000.00	12,099.69	7,312.01
OBJ-TENS 633x TOTAL	SOFTWARE	73,000.00	73,000.00	76,547.62	72,466.66
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	45.00	224.97
<b>FUNCTION 2523 TOTAL</b>	<b>ACCOUNTS PAYABLE/BANKING FEES</b>	<b>170,804.00</b>	<b>188,399.00</b>	<b>199,530.08</b>	<b>208,696.34</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	263,364.00	117,635.00	115,361.54	106,661.30
OBJ-TENS 622x TOTAL	PEERS	10,000.00	0.00	8,613.84	7,985.36
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	9,600.00	0.00	7,782.86	6,999.45
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	11,500.00	0.00	11,537.74	10,576.20
OBJ-TENS 633x TOTAL	SOFTWARE	11,500.00	11,500.00	11,044.12	11,070.01
<b>FUNCTION 2524 TOTAL</b>	<b>PAYROLL SERVICES</b>	<b>305,964.00</b>	<b>129,135.00</b>	<b>154,340.10</b>	<b>143,292.32</b>
OBJ-TENS 631x TOTAL	MEDICAID BILLING SERVICES	24,000.00	24,000.00	13,843.04	31,135.59
OBJ-TENS 634x TOTAL	TRAVEL/PD	2,000.00	2,000.00	120.00	311.25
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	2,000.00	1,000.00	966.15	1,991.00
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	180.00	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	3,150.00	3,150.00	2,437.71	2,338.86
<b>FUNCTION 2529 TOTAL</b>	<b>OTHER FISCAL SERVICES</b>	<b>31,150.00</b>	<b>30,150.00</b>	<b>17,546.90</b>	<b>35,776.70</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	547,593.00	532,946.00	460,394.98	486,388.14
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	15,257.21	740.45
OBJ-TENS 622x TOTAL	PEERS	38,430.00	28,605.00	33,955.16	35,817.32
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	36,850.00	30,728.00	34,733.19	35,420.04
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	53,405.00	40,127.00	43,192.38	44,202.52
<b>FUNCTION 2541 TOTAL</b>	<b>CUSTODIAL/MAINTENANCE</b>	<b>676,278.00</b>	<b>632,406.00</b>	<b>587,532.92</b>	<b>602,568.47</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	3,346,453.00	3,258,735.00	2,894,974.77	2,927,306.35
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	0.00	4,465.00	0.00	0.00
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	24,645.00	12,554.00	12,169.87	16,826.32
OBJ-TENS 622x TOTAL	PEERS	262,368.00	249,720.00	225,655.48	229,135.47
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	251,086.00	246,215.00	212,164.73	215,205.36
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	475,761.00	496,862.00	429,650.39	449,074.14
OBJ-TENS 631x TOTAL	SUB SERVICES	8,000.00	8,000.00	7,554.54	1,360.99
OBJ-TENS 633x TOTAL	SOFTWARE	988,000.00	777,500.00	1,104,479.72	894,940.63

**FY 24 EXPENSES BY FUNCTION AND OBJECT DETAIL**

<b>Account Code</b>	<b>Account Description</b>	<b>FY 24 BUDGET</b>	<b>FY 23 BUDGET</b>	<b>FY 22 ACTUAL</b>	<b>FY 21 ACTUAL</b>
OBJ-TENS 635x TOTAL	PROPERTY/LIABILITY INS.	385,000.00	385,000.00	379,332.10	706,054.00
OBJ-TENS 636x TOTAL	TELEPHONE	305,000.00	305,000.00	307,501.26	348,259.71
OBJ-TENS 641x TOTAL	SUPPLIES	1,099,000.00	661,500.00	992,236.88	1,567,318.94
OBJ-TENS 648x TOTAL	ELECTRICITY/NATURAL GAS	1,742,000.00	1,619,050.00	1,652,832.70	1,558,070.14
OBJ-TENS 654x TOTAL	EQUIPMENT	51,023.00	30,000.00	5,200.00	81,607.10
FUNCTION 2542 TOTAL	FACILITIES	8,938,336.00	8,054,601.00	8,223,752.44	8,995,159.15
OBJ-TENS 633x TOTAL	PURCH SERV/WATER & SEWER/DISPOSAL	130,000.00	130,000.00	136,362.40	171,230.67
FUNCTION 2543 TOTAL	UPKEEP OF PROPERTY	130,000.00	130,000.00	136,362.40	171,230.67
OBJ-TENS 633x TOTAL	PURCH SERV/WATER & SEWER/DISPOSAL	0.00	0.00	2,315.31	951.97
OBJ-TENS 641x TOTAL	SUPPLIES	60,000.00	49,950.00	53,937.21	56,542.64
FUNCTION 2544 TOTAL	EQUIPMENT SERVICES	60,000.00	49,950.00	56,252.52	57,494.61
OBJ-TENS 633x TOTAL	PURCH SERV	65,000.00	35,000.00	56,660.76	36,879.21
FUNCTION 2545 TOTAL	VEHICLE SERVICING	65,000.00	35,000.00	56,660.76	36,879.21
OBJ-TENS 631x TOTAL	SCHOOL RESOURCE OFFICERS	416,000.00	380,000.00	374,815.99	362,739.32
OBJ-TENS 634x TOTAL	TRAVEL/PD	1,000.00	2,000.00	0.00	0.00
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	52,205.00	52,205.00	58,131.66	121,833.27
OBJ-TENS 641x TOTAL	SUPPLIES	30,000.00	30,000.00	24,043.40	50,705.26
OBJ-TENS 653x TOTAL	BLD IMPROVEMENT	0.00	0.00	9,161.00	0.00
OBJ-TENS 654x TOTAL	EQUIPMENT	5,795.00	5,795.00	0.00	5,795.00
FUNCTION 2546 TOTAL	SAFETY & SECURITY	505,000.00	470,000.00	466,152.05	541,072.85
OBJ-TENS 634x TOTAL	TRAVEL/PD	7,000.00	5,000.00	2,297.53	0.00
FUNCTION 2549 TOTAL	OTHER MAINT/CUST	7,000.00	5,000.00	2,297.53	0.00
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	0.00	153,638.00	0.00	0.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	82,589.00	80,575.00	42,128.45	95,569.74
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	4,347.10	0.00
OBJ-TENS 622x TOTAL	PEERS	2,895.00	1,449.00	3,088.51	6,759.42
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	2,995.00	1,643.00	3,440.60	6,648.18
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	5,520.00	84.00	3,856.54	4,193.28
OBJ-TENS 633x TOTAL	SOFTWARE	0.00	1,600.00	1,555.95	0.00
OBJ-TENS 634x TOTAL	PUPIL TRANSPORTATION SERVICES	4,277,000.00	4,263,482.00	2,872,539.14	3,366,206.55
OBJ-TENS 641x TOTAL	SUPPLIES	0.00	0.00	0.00	706.11
OBJ-TENS 648x TOTAL	BUS FUEL	526,058.00	450,000.00	384,459.58	249,880.67
FUNCTION 2551 TOTAL	TRANSPORTATION	4,897,057.00	4,952,471.00	3,315,415.87	3,729,963.95
OBJ-TENS 631x TOTAL	PROFESSIONAL DEVELOPMENT	0.00	0.00	165.00	150.00
OBJ-TENS 633x TOTAL	SOFTWARE	0.00	0.00	0.00	970.29
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	0.00	544.91
FUNCTION 2552 TOTAL	PUPIL TRANSP, DIST OWNED	0.00	0.00	165.00	1,665.20
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	0.00	14,516.00	0.00	0.00
OBJ-TENS 634x TOTAL	PUPIL TRANSPORTATION SERVICES	925,000.00	1,038,000.00	886,674.77	1,188,531.80
OBJ-TENS 648x TOTAL	BUS FUEL	100,000.00	55,000.00	115,528.57	60,065.89
FUNCTION 2553 TOTAL	HANDICAPPED TRANSPORTATION	1,025,000.00	1,107,516.00	1,002,203.34	1,248,597.69
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	35,000.00	0.00	0.00	0.00
OBJ-TENS 621x TOTAL	PEERS	300.00	0.00	0.00	0.00
OBJ-TENS 622x TOTAL	MEDICARE/OASDI	850.00	0.00	0.00	0.00
OBJ-TENS 623x TOTAL	MEDICAL INSURANCE	3,700.00	0.00	0.00	0.00
FUNCTION 2554 TOTAL	SALARIES-MONITORS-BUS	39,850.00	0.00	0.00	0.00
OBJ-TENS 634x TOTAL	PUPIL TRANSPORTATION SERVICES	2,500.00	2,500.00	156,661.37	112,104.17
FUNCTION 2558 TOTAL	PUPIL TRANSP(NON-REIMB)	2,500.00	2,500.00	156,661.37	112,104.17
OBJ-TENS 634x TOTAL	PUPIL TRANSPORTATION SERVICES	350,000.00	350,000.00	455,297.58	427,773.49
OBJ-TENS 648x TOTAL	BUS FUEL	31,700.00	29,995.00	29,716.43	18,282.35
FUNCTION 2559 TOTAL	ECSE TRANSPORTATION	381,700.00	379,995.00	485,014.01	446,055.84
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	292,659.00	285,835.00	239,071.39	261,129.00

**FY 24 EXPENSES BY FUNCTION AND OBJECT DETAIL**

<b>Account Code</b>	<b>Account Description</b>	<b>FY 24 BUDGET</b>	<b>FY 23 BUDGET</b>	<b>FY 22 ACTUAL</b>	<b>FY 21 ACTUAL</b>
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	1,202.83	0.00
OBJ-TENS 622x TOTAL	PEERS	20,400.00	0.00	17,598.19	19,025.31
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	19,430.00	0.00	17,685.54	18,720.05
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	26,775.00	0.00	21,672.18	21,111.85
<b>FUNCTION 2561 TOTAL</b>	<b>DATA PROCESSING</b>	<b>359,264.00</b>	<b>285,835.00</b>	<b>297,230.13</b>	<b>319,986.21</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	2,281,938.00	2,228,162.00	1,901,942.73	1,949,317.28
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	25,000.00	26,504.00	9,110.20	18,484.52
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	12,904.00	21,203.00	11,474.93	10,487.66
OBJ-TENS 621x TOTAL	PSRS	3,336.00	5,156.00	5,140.99	5,164.91
OBJ-TENS 622x TOTAL	PEERS	141,014.00	175,368.00	146,168.11	151,181.88
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	142,105.00	171,145.00	140,142.53	144,572.76
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	333,002.00	358,370.00	357,210.01	364,030.65
OBJ-TENS 633x TOTAL	SOFTWARE	157,500.00	157,500.00	149,984.19	140,762.78
OBJ-TENS 641x TOTAL	SUPPLIES	135,000.00	135,000.00	189,230.28	280,114.15
OBJ-TENS 647x TOTAL	FOOD SUPPLIES	2,775,000.00	2,350,000.00	2,766,781.33	2,309,010.72
OBJ-TENS 654x TOTAL	EQUIPMENT	100,000.00	100,000.00	165,439.94	77,748.00
<b>FUNCTION 2562 TOTAL</b>	<b>FOOD SERVICE</b>	<b>6,106,799.00</b>	<b>5,728,408.00</b>	<b>5,842,625.24</b>	<b>5,450,875.31</b>
OBJ-TENS 631x TOTAL	SUB SERVICES	0.00	0.00	815.00	0.00
OBJ-TENS 634x TOTAL	TRAVEL/PD	2,500.00	0.00	3,019.79	767.00
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	1,800.00	0.00	0.00	0.00
<b>FUNCTION 2569 TOTAL</b>	<b>OTHER FOOD SERVICES</b>	<b>4,300.00</b>	<b>0.00</b>	<b>3,834.79</b>	<b>767.00</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	222,889.00	105,258.00	110,460.00	102,960.00
OBJ-TENS 622x TOTAL	PEERS	10,000.00	0.00	7,753.20	7,238.65
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	12,000.00	0.00	8,417.23	7,873.17
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	10,000.00	0.00	5,985.36	5,952.00
<b>FUNCTION 2631 TOTAL</b>	<b>INFORMATION SERVICES</b>	<b>254,889.00</b>	<b>105,258.00</b>	<b>132,615.79</b>	<b>124,023.82</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	131,890.00	120,868.00	120,065.06	117,994.00
OBJ-TENS 622x TOTAL	PEERS	10,000.00	0.00	8,790.84	8,626.10
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	11,000.00	0.00	8,882.73	8,774.59
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	14,000.00	0.00	11,547.60	11,208.96
<b>FUNCTION 2633 TOTAL</b>	<b>PUBLIC INFORMATION</b>	<b>166,890.00</b>	<b>120,868.00</b>	<b>149,286.23</b>	<b>146,603.65</b>
OBJ-TENS 631x TOTAL	SUB SERVICES	11,000.00	10,000.00	21,915.17	8,920.90
OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	0.00	66.44	12.18
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	1,000.00	1,000.00	996.80	800.00
OBJ-TENS 641x TOTAL	SUPPLIES	30,000.00	36,450.00	10,444.21	13,756.09
<b>FUNCTION 2639 TOTAL</b>	<b>OTHER INFORMATION SERV</b>	<b>42,000.00</b>	<b>47,450.00</b>	<b>33,422.62</b>	<b>23,489.17</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	100,760.00	68,059.00	87,932.04	48,648.01
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	4,333.36	0.00
OBJ-TENS 621x TOTAL	PSRS	18,500.00	0.00	13,288.47	7,200.12
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	1,500.00	0.00	1,328.19	678.48
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	5,520.00	0.00	4,555.54	1,863.36
<b>FUNCTION 2641 TOTAL</b>	<b>STAFF SERVICES</b>	<b>126,280.00</b>	<b>68,059.00</b>	<b>111,437.60</b>	<b>58,389.97</b>
OBJ-TENS 636x TOTAL	COMMUNICATION	10,000.00	4,000.00	4,257.80	0.00
<b>FUNCTION 2642 TOTAL</b>	<b>RECRUITMENT</b>	<b>10,000.00</b>	<b>4,000.00</b>	<b>4,257.80</b>	<b>0.00</b>
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	113,047.00	329,802.00	214,659.75	307,086.98
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	10,803.76	2,806.77
OBJ-TENS 622x TOTAL	PEERS	16,000.00	0.00	15,685.14	22,787.20
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	19,200.00	0.00	16,513.43	22,212.77
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	20,000.00	0.00	20,058.95	28,194.86
OBJ-TENS 633x TOTAL	SOFTWARE	85,000.00	68,000.00	67,214.89	67,617.88
<b>FUNCTION 2643 TOTAL</b>	<b>HUMAN RESOURCES</b>	<b>253,247.00</b>	<b>397,802.00</b>	<b>344,935.92</b>	<b>450,706.46</b>
OBJ-TENS 631x TOTAL	SUB SERVICES	0.00	1,000.00	270.00	0.00
OBJ-TENS 634x TOTAL	TRAVEL/PD	24,000.00	23,000.00	16,497.86	21,316.41
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	1,000.00	500.00	0.00	1,138.10
OBJ-TENS 641x TOTAL	SUPPLIES	30,270.00	6,750.00	6,921.78	7,967.60

**FY 24 EXPENSES BY FUNCTION AND OBJECT DETAIL**

<b>Account Code</b>	<b>Account Description</b>	<b>FY 24 BUDGET</b>	<b>FY 23 BUDGET</b>	<b>FY 22 ACTUAL</b>	<b>FY 21 ACTUAL</b>
OBJ-TENS 649x TOTAL	PROFESSIONAL DEVELOPMENT	1,000.00	1,000.00	132.68	0.00
FUNCTION 2649 TOTAL	OTHER STAFF SERVICES	56,270.00	32,250.00	23,822.32	30,422.11
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	157,349.00	143,755.00	134,557.81	133,676.87
OBJ-TENS 622x TOTAL	PEERS	12,000.00	0.00	9,850.93	9,795.39
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	12,500.00	0.00	9,239.05	9,512.17
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	13,063.00	0.00	10,689.13	10,678.36
FUNCTION 2661 TOTAL	DATA PROCESSING	194,912.00	143,755.00	164,336.92	163,662.79
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	80,918.00	78,944.00	77,221.00	75,856.00
OBJ-TENS 622x TOTAL	PEERS	6,000.00	0.00	5,676.01	5,559.74
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	6,100.00	0.00	5,702.25	5,606.06
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	6,000.00	0.00	5,855.04	5,518.08
FUNCTION 2663 TOTAL	DATA PROGRAMMING	99,018.00	78,944.00	94,454.30	92,539.88
OBJ-TENS 631x TOTAL	SUB SERVICES	40,700.00	41,200.00	41,208.01	44,169.42
OBJ-TENS 633x TOTAL	SOFTWARE	175,000.00	170,000.00	276,372.18	166,715.68
OBJ-TENS 634x TOTAL	TRAVEL/PD	1,000.00	500.00	864.10	320.77
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	2,000.00	350.00	350.00	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	5,500.00	3,600.00	2,097.54	4,823.45
FUNCTION 2669 TOTAL	OTHER DATA PROCESSING	224,200.00	215,650.00	320,891.83	216,029.32
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	0.00	11,062.00	0.00	10,006.49
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	0.00	4,494.08
OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	0.00	495.47
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	0.00	1,110.52
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	0.00	29.16
OBJ-TENS 633x TOTAL	SOFTWARE	0.00	0.00	0.00	152.88
OBJ-TENS 636x TOTAL	POSTAGE	40,000.00	40,000.00	33,297.43	33,636.75
FUNCTION 2691 TOTAL	OTHER SUPPORT SERVICES	40,000.00	51,062.00	33,297.43	49,925.35
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	219,420.00	209,206.00	187,061.87	197,946.82
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	1,775.00	1,775.00	2,361.45	0.00
OBJ-TENS 621x TOTAL	PSRS	7,202.00	6,010.00	5,939.05	5,843.52
OBJ-TENS 622x TOTAL	PEERS	10,634.00	3,071.00	9,257.44	10,307.37
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	18,000.00	7,754.00	13,588.40	14,039.78
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	14,350.00	11,678.00	15,517.04	18,762.54
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	1,500.00	1,500.00	2,356.44	2,961.05
OBJ-TENS 641x TOTAL	SUPPLIES	5,000.00	1,800.00	1,788.74	4,176.63
OBJ-TENS 654x TOTAL	EQUIPMENT	523,000.00	23,000.00	1,950.82	5,630.00
FUNCTION 3111 TOTAL	COMMUNITY SERVICES	800,881.00	265,794.00	239,821.25	259,667.71
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	434,458.00	393,486.00	329,130.06	378,608.23
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	27,589.00	27,589.00	25,168.20	21,818.20
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	3,891.00	3,891.00	6,817.50	0.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	37,554.00	36,651.00	31,525.33	31,228.20
OBJ-TENS 621x TOTAL	PSRS	9,383.00	9,094.00	5,675.16	5,616.01
OBJ-TENS 622x TOTAL	PEERS	23,258.00	32,717.00	26,372.29	29,637.18
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	27,986.00	34,779.00	27,327.97	29,447.96
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	56,585.00	69,843.00	60,843.76	67,934.64
OBJ-TENS 631x TOTAL	SUB SERVICES	200.00	900.00	1,276.83	605.37
OBJ-TENS 634x TOTAL	TRAVEL/PD	22,000.00	22,000.00	18,431.21	8,021.83
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	1,000.00	1,000.00	975.00	975.00
OBJ-TENS 641x TOTAL	SUPPLIES	10,800.00	10,800.00	11,993.46	10,585.85
FUNCTION 3511 TOTAL	EARLY CHILDHOOD PROGRAMS	654,704.00	642,750.00	545,536.77	584,478.47
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	805,224.00	614,262.00	578,114.01	560,455.62
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	5,844.00	5,844.00	6,588.60	5,827.35
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	233,420.00	236,032.00	204,800.13	195,590.50
OBJ-TENS 621x TOTAL	PSRS	107,540.00	80,741.00	95,890.96	91,486.31
OBJ-TENS 622x TOTAL	PEERS	13,506.00	14,173.00	12,999.76	12,803.08
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	21,878.00	22,747.00	22,688.94	22,146.91
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	67,617.00	70,823.00	89,926.68	78,888.38
OBJ-TENS 631x TOTAL	SUB SERVICES	50,200.00	22,000.00	58,282.19	16,973.53

**FY 24 EXPENSES BY FUNCTION AND OBJECT DETAIL**

<b>Account Code</b>	<b>Account Description</b>	<b>FY 24 BUDGET</b>	<b>FY 23 BUDGET</b>	<b>FY 22 ACTUAL</b>	<b>FY 21 ACTUAL</b>
OBJ-TENS 641x TOTAL	SUPPLIES	10,800.00	41,591.00	10,080.47	11,946.09
OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	7,478.00	0.00	0.00
<b>FUNCTION 3512 TOTAL</b>	<b>EARLY CHILDHOOD</b>	<b>1,316,029.00</b>	<b>1,115,691.00</b>	<b>1,079,371.74</b>	<b>996,117.77</b>
OBJ-TENS 641x TOTAL	SUPPLIES	26,653.00	26,653.00	280.00	249.99
<b>FUNCTION 3611 TOTAL</b>	<b>HOMELESS</b>	<b>26,653.00</b>	<b>26,653.00</b>	<b>280.00</b>	<b>249.99</b>
OBJ-TENS 631x TOTAL	SUB SERVICES	82,799.00	94,069.00	72,454.25	78,768.36
OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	0.00	25,571.23	0.00
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	30,000.00	9,490.00	349.00	3,009.32
OBJ-TENS 641x TOTAL	SUPPLIES	15,896.00	8,000.00	32,039.61	326,687.51
OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	0.00	0.00	55,453.02
<b>FUNCTION 3711 TOTAL</b>	<b>NON PUBLIC SCHOOLS</b>	<b>128,695.00</b>	<b>111,559.00</b>	<b>130,414.09</b>	<b>463,918.21</b>
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	3,000.00	0.00	2,826.21
<b>FUNCTION 3812 TOTAL</b>	<b>BEFORE/AFTER SCHOOL</b>	<b>0.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>2,826.21</b>
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	6,521.54	0.00
<b>FUNCTION 3911 TOTAL</b>	<b>SCHOLARSHIP PYMTS</b>	<b>0.00</b>	<b>0.00</b>	<b>6,521.54</b>	<b>0.00</b>
OBJ-TENS 613x TOTAL	CERTIFIED SALARY	2,340.00	3,198.00	3,000.00	4,700.00
OBJ-TENS 616x TOTAL	SUPPORT STAFF SALARY	0.00	186.00	0.00	0.00
OBJ-TENS 621x TOTAL	PSRS	150.00	392.00	435.00	681.50
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	45.00	43.50	68.20
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	1,800.00	0.00	0.00	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	13,030.00	18,570.00	13,108.00	12,575.25
<b>FUNCTION 3912 TOTAL</b>	<b>PARENT INVOLVEMENT</b>	<b>17,320.00</b>	<b>22,391.00</b>	<b>16,586.50</b>	<b>18,024.95</b>
OBJ-TENS 651x TOTAL	LAND PURCHASE	100,000.00	100,000.00	500.00	673,585.43
OBJ-TENS 659x TOTAL	OTHER CAPITAL OUTLAY	0.00	0.00	8,601.61	277,138.43
<b>FUNCTION 4021 TOTAL</b>	<b>PURCHASE OF LAND</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>9,101.61</b>	<b>950,723.86</b>
OBJ-TENS 652x TOTAL	FACILITY IMPROVEMENT	1,700,000.00	0.00	454,041.55	920,810.72
<b>FUNCTION 4031 TOTAL</b>	<b>ARCHITECTS</b>	<b>1,700,000.00</b>	<b>0.00</b>	<b>454,041.55</b>	<b>920,810.72</b>
OBJ-TENS 652x TOTAL	FACILITY IMPROVEMENT	24,450,000.00	0.00	7,097,634.10	4,745,024.87
OBJ-TENS 653x TOTAL	IMPROVEMENTS TO SITES	2,365,000.00	9,700,000.00	1,104,444.33	2,110,446.98
OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	0.00	0.00	47,162.50
<b>FUNCTION 4051 TOTAL</b>	<b>IMP TO SITES/EQUIP</b>	<b>26,815,000.00</b>	<b>9,700,000.00</b>	<b>8,202,078.43</b>	<b>6,902,634.35</b>
OBJ-TENS 661x TOTAL	BOND PRINCIPAL	5,665,000.00	11,208,022.00	21,590,000.00	4,670,000.00
<b>FUNCTION 5111 TOTAL</b>	<b>BONDS</b>	<b>5,665,000.00</b>	<b>11,208,022.00</b>	<b>21,590,000.00</b>	<b>4,670,000.00</b>
OBJ-TENS 661x TOTAL	LP PRINCIPAL	825,000.00	1,175,000.00	1,240,000.00	339,955.57
<b>FUNCTION 5131 TOTAL</b>	<b>LEASE/PURCHASE PRINCIPAL</b>	<b>825,000.00</b>	<b>1,175,000.00</b>	<b>1,240,000.00</b>	<b>339,955.57</b>
OBJ-TENS 662x TOTAL	BOND INTEREST	6,955,337.00	5,315,600.00	5,465,440.83	5,517,075.00
<b>FUNCTION 5211 TOTAL</b>	<b>BOND INTEREST</b>	<b>6,955,337.00</b>	<b>5,315,600.00</b>	<b>5,465,440.83</b>	<b>5,517,075.00</b>
OBJ-TENS 662x TOTAL	LP INTEREST	780,400.00	1,249,200.00	1,180,440.00	6,799.11
<b>FUNCTION 5231 TOTAL</b>	<b>LEASE/PURCHASE INTEREST</b>	<b>780,400.00</b>	<b>1,249,200.00</b>	<b>1,180,440.00</b>	<b>6,799.11</b>
OBJ-TENS 663x TOTAL	BOND FEES	0.00	22,000.00	155,961.71	1,800.00
<b>FUNCTION 5311 TOTAL</b>	<b>COSTS OF ISSUANCE-BONDS</b>	<b>0.00</b>	<b>22,000.00</b>	<b>155,961.71</b>	<b>1,800.00</b>
OBJ-TENS 663x TOTAL	BOND FEES	0.00	0.00	1,855.00	0.00
<b>FUNCTION 5331 TOTAL</b>	<b>FEES</b>	<b>0.00</b>	<b>0.00</b>	<b>1,855.00</b>	<b>0.00</b>
<b>GRAND TOTAL</b>		<b>163,424,172.00</b>	<b>141,582,613.00</b>	<b>144,397,651.38</b>	<b>126,535,037.08</b>



# BUDGET SUMMARY - ALL FUNDS

**FY 2023-24 JC SCHOOLS BUDGET**

**BUDGET SUMMARY - ALL FUNDS**

	GENERAL OPERATING	TEACHERS	DEBT SERVICE	CAPITAL PROJECTS	BOND PROJECTS	STUDENT ACTIVITY	MEDICAL TRUST	TOTAL
<b>TAX RATE</b>	\$ 3.8565	\$ -	\$ 0.9028	\$ -				\$ 4.7593
<b>7/1/2023</b>	\$ 45,341,731	\$ -	\$ 20,014,766	\$ 3,024,043	\$ 57,621,690	\$ 830,914	\$ 9,934,122	\$ 126,002,230
<b>REVENUES</b>								
LOCAL	\$ 59,807,561	\$ 11,464,877	\$ 13,253,500	\$ 1,689,227	\$ -	\$ 781,426	\$ 8,795,000	\$ 95,791,591
COUNTY	\$ 6,931,776	\$ 243,000	\$ 2,025,838	\$ -	\$ -			\$ 9,200,614
STATE	\$ 8,450,175	\$ 18,904,013	\$ -	\$ 2,683,791	\$ -			\$ 30,037,979
FEDERAL	\$ 12,924,723	\$ 4,309,776	\$ -	\$ 118,151	\$ -			\$ 17,352,650
OTHER	\$ 64,206	\$ 313,172	\$ -	\$ 126,960	\$ -			\$ 504,338
<b>TOTAL REVENUES</b>	\$ 88,178,441	\$ 35,234,838	\$ 15,279,338	\$ 4,618,129	\$ -	\$ 781,426	\$ 8,795,000	\$ 152,887,172
<b>EXPENDITURES</b>								
SALARIES	\$ 18,377,936	\$ 54,595,615	\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ 73,153,551
BENEFITS	\$ 5,006,187	\$ 13,359,472	\$ -	\$ -	\$ -	\$ -	\$ 18,525	\$ 18,384,184
PURCHASED SERVICES	\$ 14,201,099	\$ 474,000	\$ -	\$ -	\$ -	\$ 25,000	\$ 8,985,000	\$ 23,685,099
SUPPLIES	\$ 11,194,679	\$ -	\$ -	\$ -	\$ -	\$ 756,426	\$ 15,000	\$ 11,966,105
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 8,820,842	\$ 23,168,605	\$ -	\$ -	\$ 31,989,447
OTHER	\$ -	\$ -	\$ 12,620,337	\$ 1,605,400	\$ -	\$ -	\$ -	\$ 14,225,737
<b>TOTAL EXPENDITURES</b>	\$ 48,779,901	\$ 68,429,087	\$ 12,620,337	\$ 10,426,242	\$ 23,168,605	\$ 781,426	\$ 9,198,525	\$ 173,404,123
<b>INTERFUND TRANSFER</b>	\$ (36,737,735)	\$ 33,194,249	\$ -	\$ 3,543,486	\$ -	\$ -	\$ -	\$ -
<b>EXCESS/(DEFICIT) - REVENUES OVER EXPENDITURES</b>	\$ 2,660,805	\$ -	\$ 2,659,001	\$ (2,264,627)	\$ (23,168,605)	\$ -	\$ (403,525)	\$ (20,516,951)
<b>ENDING BALANCE 6/30/2024</b>	\$ 48,002,536	\$ -	\$ 22,673,767	\$ 759,416	\$ 34,453,085	\$ 830,914	\$ 9,530,597	\$ 116,250,315
<b>RESTRICTED BALANCE ENDING BALANCE 6/30/2024</b>	\$ 826,473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 826,473
<b>ASSESSED VALUATION</b>	\$ 1,455,636,256							
<b>FUND BALANCE % OF EXPENDITURES + CAPITAL PROJECTS TRANSFER</b>	40.2%							

# APPENDIX



**JEFFERSON CITY SCHOOL DISTRICT  
2023-2024 TEACHER SALARY SCHEDULE  
APPENDIX A**

	<b>BS</b>	<b>BS+16</b>	<b>MA</b>	<b>MA+16</b>	<b>MA+32 Specialist</b>	<b>Doctorate</b>
<b>1</b>	40,000.00	42,135.00	44,270.00	46,405.00	48,540.00	51,390.00
<b>2</b>	40,729.00	42,864.00	44,999.00	47,134.00	49,269.00	52,119.00
<b>3</b>	41,458.00	43,593.00	45,728.00	47,863.00	49,998.00	52,848.00
<b>4</b>	42,187.00	44,322.00	46,457.00	48,592.00	50,727.00	53,577.00
<b>5</b>	42,916.00	45,051.00	47,186.00	49,321.00	51,456.00	54,306.00
<b>6</b>	43,645.00	45,780.00	47,915.00	50,050.00	52,185.00	55,035.00
<b>7</b>	44,374.00	46,509.00	48,644.00	50,779.00	52,914.00	55,764.00
<b>8</b>	45,103.00	47,238.00	49,373.00	51,508.00	53,643.00	56,493.00
<b>9</b>	45,832.00	47,967.00	50,102.00	52,237.00	54,372.00	57,222.00
<b>10</b>	46,561.00	48,696.00	50,831.00	52,966.00	55,101.00	57,951.00
<b>11</b>	47,290.00	49,425.00	51,560.00	53,695.00	55,830.00	58,680.00
<b>12</b>	48,019.00	50,154.00	52,289.00	54,424.00	56,559.00	59,409.00
<b>13</b>	48,748.00	50,883.00	53,018.00	55,153.00	57,288.00	60,138.00
<b>14</b>	49,477.00	51,612.00	53,747.00	55,882.00	58,017.00	60,867.00
<b>15</b>	50,206.00	52,341.00	54,476.00	56,611.00	58,746.00	61,596.00
<b>16</b>	50,935.00	53,070.00	55,205.00	57,340.00	59,475.00	62,325.00
<b>17</b>	51,664.00	53,799.00	55,934.00	58,069.00	60,204.00	63,054.00
<b>18</b>	52,393.00	54,528.00	56,663.00	58,798.00	60,933.00	63,783.00
<b>19</b>	53,122.00	55,257.00	57,392.00	59,527.00	61,662.00	64,512.00
<b>20</b>	53,851.00	55,986.00	58,121.00	60,256.00	62,391.00	65,241.00
<b>21</b>	54,580.00	56,715.00	58,850.00	60,985.00	63,120.00	65,970.00
<b>22</b>	55,309.00	57,444.00	59,579.00	61,714.00	63,849.00	66,699.00
<b>23</b>	56,038.00	58,173.00	60,308.00	62,443.00	64,578.00	67,428.00
<b>24</b>	56,767.00	58,902.00	61,037.00	63,172.00	65,307.00	68,157.00
<b>25</b>	57,496.00	59,631.00	61,766.00	63,901.00	66,036.00	68,886.00
<b>26</b>	58,225.00	60,360.00	62,495.00	64,630.00	66,765.00	69,615.00
<b>27</b>	58,954.00	61,089.00	63,224.00	65,359.00	67,494.00	70,344.00
<b>28</b>	59,683.00	61,818.00	63,953.00	66,088.00	68,223.00	71,073.00
<b>29</b>	60,412.00	62,547.00	64,682.00	66,817.00	68,952.00	71,802.00
<b>30</b>	61,141.00	63,276.00	65,411.00	67,546.00	69,681.00	72,531.00
<b>31</b>	61,870.00	64,005.00	66,140.00	68,275.00	70,410.00	73,260.00
<b>32</b>	62,599.00	64,734.00	66,869.00	69,004.00	71,139.00	73,989.00
<b>33</b>	63,328.00	65,463.00	67,598.00	69,733.00	71,868.00	74,718.00
<b>34</b>	64,057.00	66,192.00	68,327.00	70,462.00	72,597.00	75,447.00
<b>35</b>	64,786.00	66,921.00	69,056.00	71,191.00	73,326.00	76,176.00
<b>36</b>	65,515.00	67,650.00	69,785.00	71,920.00	74,055.00	76,905.00

## APPENDIX B

### NET DEBT SERVICE

Jefferson City School District

All Outstanding GO Bonds

As of June 6, 2023

<b>Period Ending</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total Debt Service</b>	<b>Net Debt Service</b>
6/30/2024	5,665,000	** %	6,955,337.22	12,620,337.22	12,620,337.22
6/30/2025	6,010,000	** %	7,460,585.00	13,470,585.00	13,470,585.00
6/30/2026	5,410,000	** %	7,200,875.00	12,610,875.00	12,610,875.00
6/30/2027	5,780,000	** %	6,966,025.00	12,746,025.00	12,746,025.00
6/30/2028	7,000,000	4.00%	6,763,925.00	13,763,925.00	13,763,925.00
6/30/2029	7,450,000	4.00%	6,483,925.00	13,933,925.00	13,933,925.00
6/30/2030	7,925,000	** %	6,185,925.00	14,110,925.00	14,110,925.00
6/30/2031	8,375,000	** %	5,878,175.00	14,253,175.00	14,253,175.00
6/30/2032	8,850,000	** %	5,599,175.00	14,449,175.00	14,449,175.00
6/30/2033	9,325,000	** %	5,264,850.00	14,589,850.00	14,589,850.00
6/30/2034	9,850,000	4.00%	4,952,850.00	14,802,850.00	14,802,850.00
6/30/2035	8,850,000	4.00%	4,558,850.00	13,408,850.00	13,408,850.00
6/30/2036	9,200,000	** %	4,204,850.00	13,404,850.00	13,404,850.00
6/30/2037	9,500,000	** %	3,755,850.00	13,255,850.00	13,255,850.00
6/30/2038	12,575,000	5.00%	3,298,350.00	15,873,350.00	15,873,350.00
6/30/2039	7,570,000	** %	2,669,600.00	10,239,600.00	10,239,600.00
6/30/2040	10,175,000	4.50%	2,272,000.00	12,447,000.00	12,447,000.00
6/30/2041	10,900,000	4.50%	1,814,125.00	12,714,125.00	12,714,125.00
6/30/2042	11,720,000	5.50%	1,323,625.00	13,043,625.00	13,043,625.00
6/30/2043	12,635,000	** %	679,025.00	13,314,025.00	13,314,025.00
	174,765,000		94,287,922.22	269,052,922.22	269,052,922.22

APPENDIX C  
KIDS FIRST BOND ISSUE PROJECTS

<b>PROJECT</b>	<b>ANTICIPATED START</b>	<b>ANTICIPATED COMPLETION</b>	<b>COST</b>	<b>PHASE</b>
Early Childhood	Spring 2023	Summer 2025	\$22.5M	One
Technology Upgrades	Spring 2023	Summer 2023	\$4M	One
Energy COPS	Spring 2023	Summer 2023	\$9M	One
MPAC Sound & Light	Spring 2023	Summer/Fall 2023	\$1.5M	One
Nichols Expansion	Summer 2023	Fall 2024	\$2.5M	One
Belair Upstairs	Spring 2024	Summer 2024	\$6M	One
			<b>\$45.5M</b>	
LCMS Remodel	Spring 2025 Spring 2026	Summer 2025 Summer 2026	\$10.25M	Two
TJMS Remodel	Spring 2025 Spring 2026	Summer 2025 Summer 2026	\$10.25M	Two
SWECC Renovate	Spring 2025	Fall 2026	\$7M	Two
Athletics Facilities	Spring 2026	Summer 2027	\$3M	Two
JCAC Renovate	Spring 2026	Summer 2027	\$10M	Two
			<b>\$40.5M</b>	

**APPENDIX D  
FY 2023-24 JC SCHOOLS OPERATING BUDGET-WITH PANDEMIC PROVISION**

Revenue	ACTUAL 2018-19		ACTUAL 2019-20		ACTUAL 2020-21		ACTUAL 2021-2022		BUDGET 2022-2023		Projection 2023-2024		Projection 2024-2025		Projection 2025-2026	
Current & Del Prop Tax	\$ 48,280,188	7%	\$ 49,456,660	2%	\$ 53,801,145	8.8%	\$ 53,523,227	-0.5%	\$ 55,000,000	2.8%	\$ 56,000,000	1.8%	\$ 57,120,000	2.0%	\$ 58,262,400	2.0%
Prop C	\$ 8,667,288	1%	\$ 8,849,242	2%	\$ 9,293,971	5.0%	\$ 10,791,485	16.1%	\$ 10,850,000	0.5%	\$ 11,433,377	5.4%	\$ 11,667,209	2.0%	\$ 11,790,817	1.1%
Other Local	\$ 3,612,799	-8%	\$ 3,014,499	-17%	\$ 1,205,263	-60.0%	\$ 2,297,094	90.6%	\$ 3,206,044	39.6%	\$ 3,839,061	19.7%	\$ 3,889,061	1.3%	\$ 3,939,061	1.3%
County	\$ 4,764,192	-11%	\$ 7,138,417	50%	\$ 5,240,165	-26.6%	\$ 7,296,476	39.2%	\$ 8,852,226	21.3%	\$ 7,174,776	-18.9%	\$ 7,174,776	0.0%	\$ 7,174,776	0.0%
State Revenue	\$ 22,551,838	7%	\$ 22,849,456	1%	\$ 22,399,362	-2.0%	\$ 24,046,589	7.4%	\$ 27,115,288	12.8%	\$ 27,354,188	0.9%	\$ 26,054,188	-4.8%	\$ 26,654,188	2.3%
Federal Revenue	\$ 8,525,959	-8%	\$ 11,061,943	30%	\$ 21,151,170	91.2%	\$ 19,372,075	-8.4%	\$ 17,436,528	-10.0%	\$ 17,234,499	-1.2%	\$ 13,234,499	-23.2%	\$ 13,234,499	0.0%
Other	\$ 343,003	-14%	\$ 409,206	19%	\$ 241,593	-41.0%	\$ 492,181	103.7%	\$ 377,378	-23.3%	\$ 377,378	0.0%	\$ 377,378	0.0%	\$ 377,378	0.0%
Student Activity	\$ 1,220,105	-9%	\$ 964,803	-21%	\$ 838,365	-13.1%	\$ 1,170,222	39.6%	\$ 1,170,222	0.0%	\$ 1,170,222	0.0%	\$ 1,170,222	0.0%	\$ 1,170,222	0.0%
Total Revenues	\$ 96,745,267	3.2%	\$ 102,779,422	6.2%	\$ 113,332,669	10.3%	\$ 117,819,128	4.0%	\$ 122,837,464	4.3%	\$ 123,413,279	0.5%	\$ 119,517,111	-3.2%	\$ 121,433,119	1.6%
% Change	3.23%		6.24%		10.27%		3.96%		4.26%		0.47%		-3.16%		1.60%	
<b>Expenditures</b>																
Salaries	\$ 58,071,722	4%	\$ 61,671,489	6%	\$ 62,592,982	1.5%	\$ 64,027,185	2.3%	\$ 69,401,508	8.4%	\$ 72,973,551	5.1%	\$ 74,797,890	2.5%	\$ 76,667,837	2.5%
Benefits	\$ 16,401,604	3%	\$ 16,802,439	2%	\$ 17,224,135	2.5%	\$ 17,348,154	0.7%	\$ 17,798,781	2.6%	\$ 18,365,659	3.2%	\$ 18,696,241	1.8%	\$ 19,032,773	1.8%
Purchased Services	\$ 10,533,753	15%	\$ 10,172,162	-3%	\$ 15,361,794	51.0%	\$ 13,545,757	-11.8%	\$ 15,556,676	14.8%	\$ 14,675,098	-5.7%	\$ 14,748,473	0.5%	\$ 14,822,216	0.5%
Supplies	\$ 7,476,212	-5%	\$ 7,844,137	5%	\$ 9,322,260	18.8%	\$ 8,136,951	-12.7%	\$ 8,671,761	6.6%	\$ 8,778,479	1.2%	\$ 8,822,371	0.5%	\$ 8,866,483	0.5%
Utilities	\$ 2,065,863	4%	\$ 2,254,464	9%	\$ 1,886,299	-16.3%	\$ 2,182,537	15.7%	\$ 2,196,545	0.6%	\$ 2,416,200	10.0%	\$ 2,657,820	10%	\$ 2,923,602	10%
Student Activity	\$ 1,383,896	6%	\$ 884,750	-36%	\$ 671,445	-24.1%	\$ 1,129,008	68.1%	\$ 1,129,008	0.0%	\$ 1,129,008	0.0%	\$ 1,129,008	0.0%	\$ 1,129,008	0.0%
Total Expenditures	\$ 94,549,155	4.1%	\$ 98,744,691	4.4%	\$ 106,387,470	7.7%	\$ 105,240,584	-1.1%	\$ 113,625,271	8.0%	\$ 117,208,987	3.2%	\$ 119,722,796	2.1%	\$ 122,312,911	2.2%
% Change	4.14%		4.44%		7.74%		-1.08%		7.97%		3.15%		2.14%		2.16%	
Transfer Out to Fund 4	\$ -		\$ 2,435,415		\$ 3,963,962		\$ 3,543,486		\$ 3,543,486		\$ 3,543,486		\$ 1,500,000		\$ 1,000,000	
Ending Bal Oper Fund*	\$ 25,230,940		\$ 26,830,256		\$ 29,811,493		\$ 38,846,551		\$ 44,515,258		\$ 47,176,064		\$ 45,470,380		\$ 43,590,587	
Fund Bal. %	26.7%		27.2%		28.0%		36.9%		39.2%		40.2%		38.0%		35.6%	
Chg in End Oper Bal	\$ 2,196,112		\$ 1,599,316		\$ 2,981,237		\$ 9,035,058		\$ 5,668,707		\$ 2,660,806		\$ (1,705,685)		\$ (1,879,792)	
20% Fund Balance	\$ 18,909,831		\$ 19,748,938		\$ 21,277,494		\$ 21,048,117		\$ 22,725,054		\$ 23,441,797		\$ 23,944,559		\$ 24,462,582	
Student Activity Bal	\$ 512,945		\$ 592,998		\$ 759,918		\$ 801,132		\$ 842,346		\$ 883,560		\$ 924,774		\$ 965,988	
Fund 4 Balance	\$ 7,224,778		\$ 11,898,658		\$ 11,015,123		\$ 8,052,496		\$ 5,414,229		\$ 1,607,812		\$ 3,696,102		\$ 5,346,518	

\*Operating Funds Exclude Student Activity Balances & Bond Issue