



# **2022-2023 Annual Budget**

**JUNE 2022**

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June 13, 2022

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 2022-23 district budget is developed to support the district's core values of: Learning – In and out of the classroom, Partnerships – *We* are “Stronger Together” through stakeholder collaboration and Stewardship – Being good stewards of patron resources. The annual budget represents the district's financial plan for the 2022-23 fiscal year. The budget was developed with input from the staff, the administration, the Board of Education, and the voters of the district.

The 2021-22 school year was a challenging year due to the continuation of COVID-19. The pandemic moved education worldwide to a crossroad and traditional education will be changed forever. There is an uncertainty in this budget. The state general revenue is currently propped up by massive federal stimulus, but what will it look like when the stimulus runs out? The same is true for the JC Schools budget, as massive federal stimulus has propped up the last three fiscal years and will continue through the FY24. What will the world look like when we get to FY 2024-25? Virtual instruction exploded during FY21 but decreased in FY 22. Nearly 600 students participated in virtual instruction in FY 21 whereas 260 participated virtually in FY 22. With virtual instruction comes tuition to those virtual vendors and there is uncertainty surrounding how many students will want to continue this form of learning. JC Schools also saw a decline in total enrollment at nearly every grade level. This is a deviation from the previous trends and it is unknown if this is a blip in time or we will now trend from this new lower level of enrollment.

Despite the concerns surrounding COVID-19, this is an exciting time in the history of Jefferson City School District. In April 2017, the voters passed a \$130 million bond issue to construct a second high school (Capital City High School) and to construct additions to and completely renovate the existing Jefferson City High School. School year 2021-22 was the first year for both JCHS and CCHS to have full 9<sup>th</sup>-12<sup>th</sup> grades and May 2022 marked the first CCHS graduation.



## BUDGET KEYS 2022-2023

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 2021-22 budget.

- **COVID-19 and Instruction** – FY2021 and 2022 were very difficult years due to the Pandemic.



As we move to a post-pandemic world, the need for PPE, plexiglass, thermal detection cameras, social distancing and other expensive precautions are soon behind us. Many items like virtual instruction may be here to stay. In FY2021, the district paid \$3,245,000 in virtual tuition. In FY2022, that figure decreased to \$1,500,000 and the budget for FY2023 calls for \$1.0 million as the call for virtual instruction declines. District officials are unsure how many

students will continue to request this form of instruction going forward.

- **Federal Stimulus** – The district received federal stimulus funds in the FY 20, FY 21 and FY 22 school year. The largest stimulus package was passed in March 2021 and JC Schools has an allocation of \$14,776,532. The Missouri general assembly did not appropriate these funds through the budget process until March 2022. The District will expend \$6,574,503 of the third round of stimulus funds in FY 22 with the remaining \$8 million to be spread over the 2022-2023 and 2023-2024 fiscal years. This will give the district time to figure out the new normal to how school operations will work post-pandemic.
- **Student Population /At-Risk Student Population** – Student enrollment is another area of uncertainty. The district saw a dramatic decline in enrollment, which is drastically different than recent trends would have predicted. The district is moving forward with enrollment projections from this new lower level. There is a belief that many parents kept their students home because of the pandemic and they may be back in seat with us again. The actual student enrollment counts in August 2022 will help determine future state aid and staffing projections.

During the last 20 years, the number of students qualifying for free and reduced lunch had more than doubled. 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.

- **Fund Balance** – The district's books are expected to close with a \$3.9 million surplus for the 2021-22 fiscal year. The district plans to spend down fund balances by \$600,000 in 2022-23. This would move the fund balance percentage to 31.6% which is above the Board's goal of 20%. Long-range projections show the district maintaining fund balances above the 20% range through FY 2024-25.

## **FISCAL STATUS – DISTRICT RESERVES**

Projected cash reserves in the Teacher and Incidental Funds as of June 30, 2022, are expected to increase to \$35,075,827, which is 32.5% 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 weather the uncertainty surrounding the current reality we live in today.

The 2022-23 budget projects a (\$611,938) deficit to operating reserves. This will leave balances on June 30, 2023, at just under \$34.4 million or 31.6% of annual operating expenses.

While there is no exact answer to the question of the level of reserves needed by a school district, balances of 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 must maintain at least 13% balances to avoid running out of money in December before the local tax receipts are received.

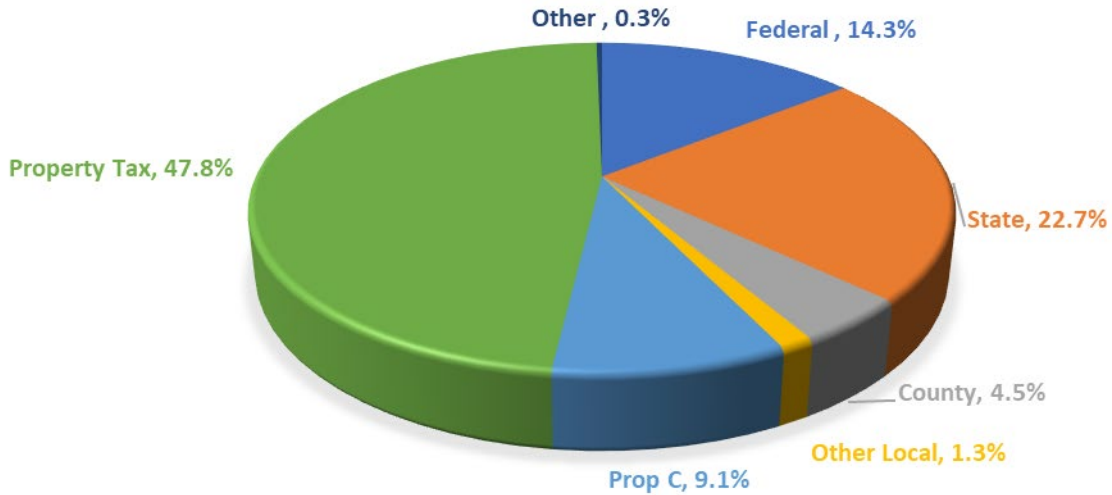
The district will closely monitor fund balances over the next several years to be prepared to operate effectively as stimulus ends. Spending of reserves represents one-time money, and it is important to have a plan to stop deficit spending when you get to your goal.

## **REVENUE**

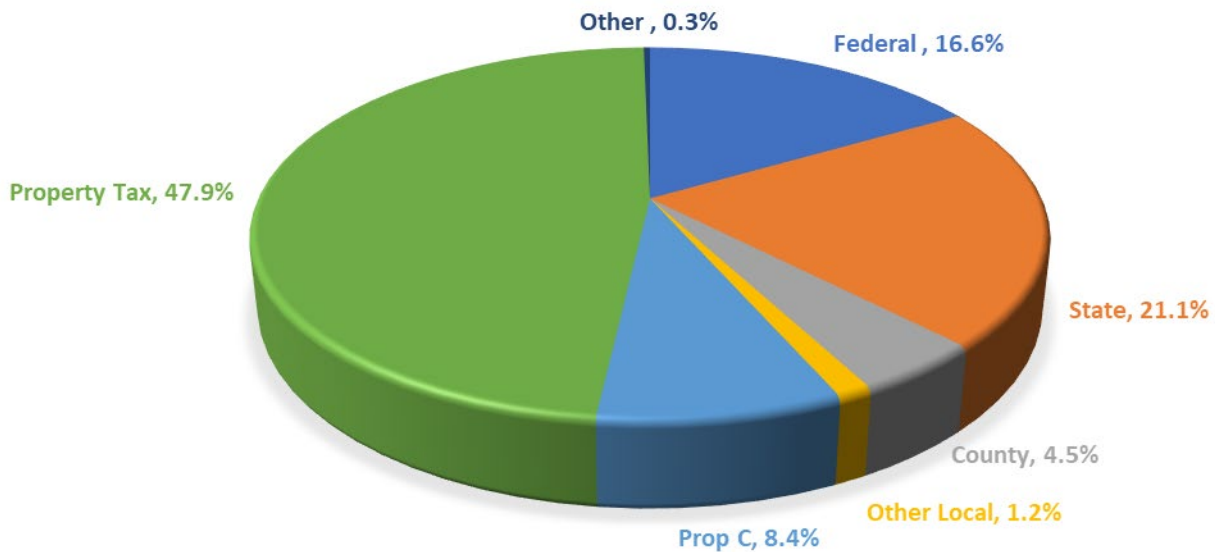
Revenues for the 2022-23 budget year are estimated at \$130,185,843 but only 86% of this revenue comes in the operating funds. \$13,601,000 comes in the debt service fund to pay off principal and interest of general obligation debt and \$4,618,000 comes in the capital projects fund to make facility improvements and purchase equipment. An additional \$781,000 is in the student activity accounts.



## OPERATING REVENUES 2022-23

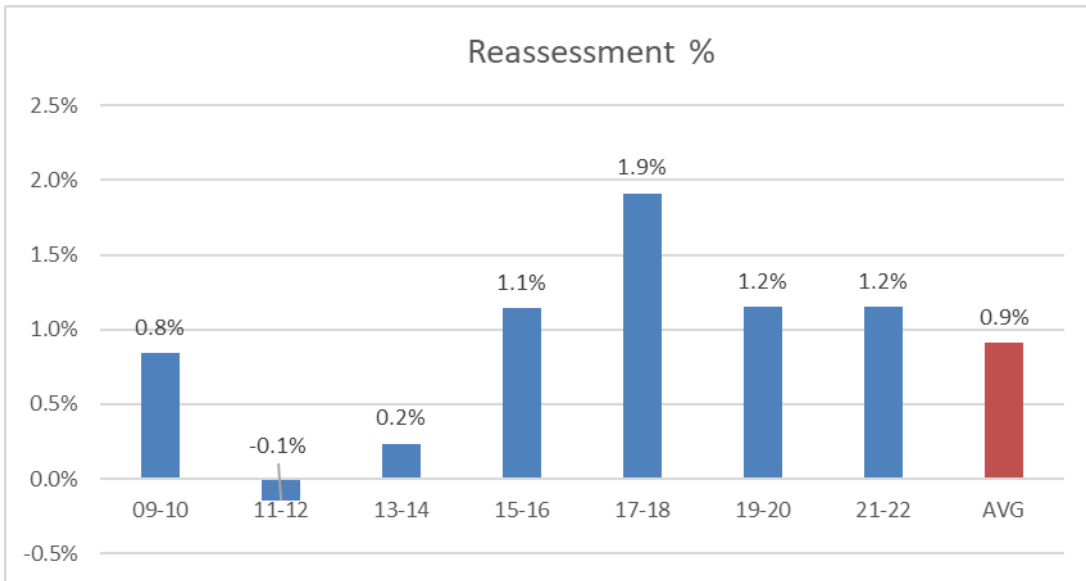


## OPERATING REVENUES 2021-22



**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 2021 was 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. Even though our AV increased in FY 22, our AV less new construction was lower than the previous year. The District was unable to realize any new revenue from increased current property values only new construction. This budget assumes a slight increase in AV due to new construction and personal property changes. Since it is not a reassessment year there is no increase for reassessment factored in. 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, 2021 at \$4,7979. This was a 7 cent decrease due to the Blankenship vs. Franklin county lawsuit settled in May 2021. JCSD was one of approximately 100 school districts affected by the Blankenship vs. Franklin county lawsuit. Based on the tax rate calculation projections, the budget calls for the tax rate to remain \$4.7979 for the coming fiscal year.

**2021-22 TAX RATE**

	21-22	22-23	Difference
<b>MAX AUTHORIZED OPERATING</b>	<b>\$4.2142</b>	<b>\$4.2142</b>	<b>\$0.0000</b>
<b>PROP C ROLLBACK</b>	<b>\$0.3191</b>	<b>\$0.3191</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>\$3.8951</b>	<b>\$3.8951</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>\$4.7979</b>	<b>\$4.7979</b>	<b>\$0.0000</b>

A person owning a \$150,000 house would pay \$1,367 in real estate property taxes. The budget is written assuming a 98% collection rate for current and delinquent taxes. During FY2022, the collection rate of property taxes was higher than normal, it is not expected that the collection rate will remain as high in future years.

Local Property Taxes make up 47.6% of the district’s FY23 operating budget compared to 47.9% in FY22. Local property taxes are expected to remain stagnate since it is not a reassessment year.

**Other Local and County Revenue:** Interest income continues to lag behind historical amounts but with increasing interest rates this revenue stream could increase.

<b>Year</b>	<b>Interest Income Revenue</b>
2006-2007	\$1,707,004
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 Budget	\$500,000
2022-2023 Budget	\$500,000

County Stock Insurance revenues are very hard to predict. Over the last fourteen 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	\$6,375,749
2022-2023 Budget	\$3,613,842



This revenue bounces up and down and there is not a good way to calculate the expected amount each year. This budget is planning for \$2,700,000 less than the FY22 amount.

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. Other local and county revenues as budgeted account for 5.8% compared to 5.7% in FY22.

**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 allow for an exception to the PY WADA use, and districts will be allowed to use the higher of the three prior years. Based on this statute and recommendations in recent DESE School Finance Memos, this budget assumes \$1,258 per 2019-20 WADA. This results in an increase of \$920,000 over the 2022 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
Budget 2022	\$9,300,000
Budget 2023	\$10,220,000

The 1¢ sales tax will account for 9.1% of all 2022-23 operating receipts as compared to 8.3% in FY22.

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

The 2022-23 state budget appropriations would fully fund the foundation formula. With the very large growth in general revenue in FY2021 and FY 2022, it is believed there will be a substantial amount of funds that will be carried over to FY2023 and this should help bolster the state’s budget and full funding of the foundation formula is expected. 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. 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 of close to \$4,000,000 in state funding.

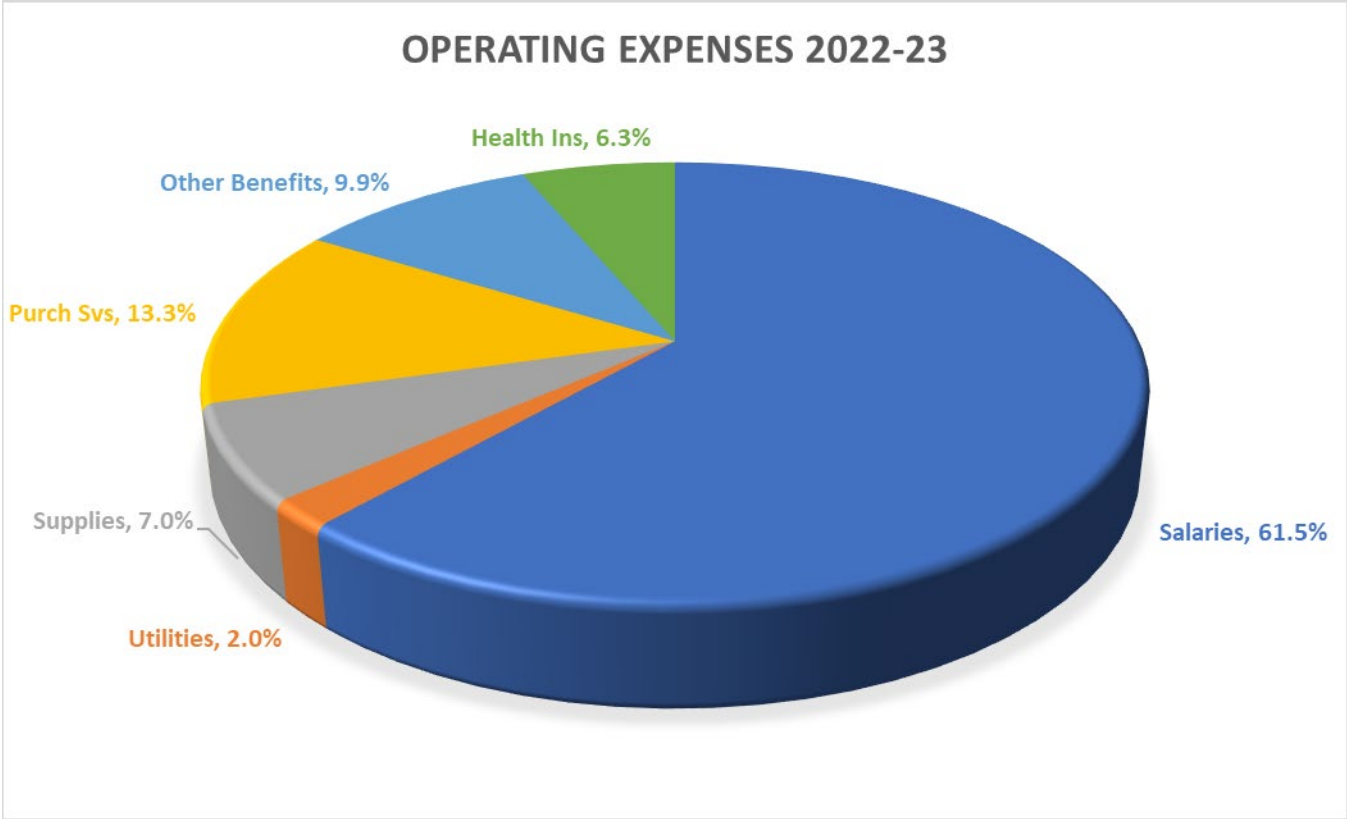
Approximately 65% of the district’s state revenue comes from the foundation formula, but an additional \$9.7 million comes from other state sources. The largest of these revenue sources are Early Childhood Special Education (ECSE), State Transportation Aid, Parents as Teachers, and Special Education High Needs. For the first time in over 20 years the state budget calls for full funding of the transportation categorical, which will result in JC Schools receiving an additional \$1,7 million. Total operating state funds for 2022-23 will amount to approximately \$28.1 million, 22.7% of district operating receipts vs. 21.1% in FY22.

**Federal Funds:** The district normally gets the largest percentage of its federal revenues from three sources (IDEA, Title I/IIA, and Food Reimbursement) and this budget anticipates a slight reduction of \$140,521 in Title programs for FY22.

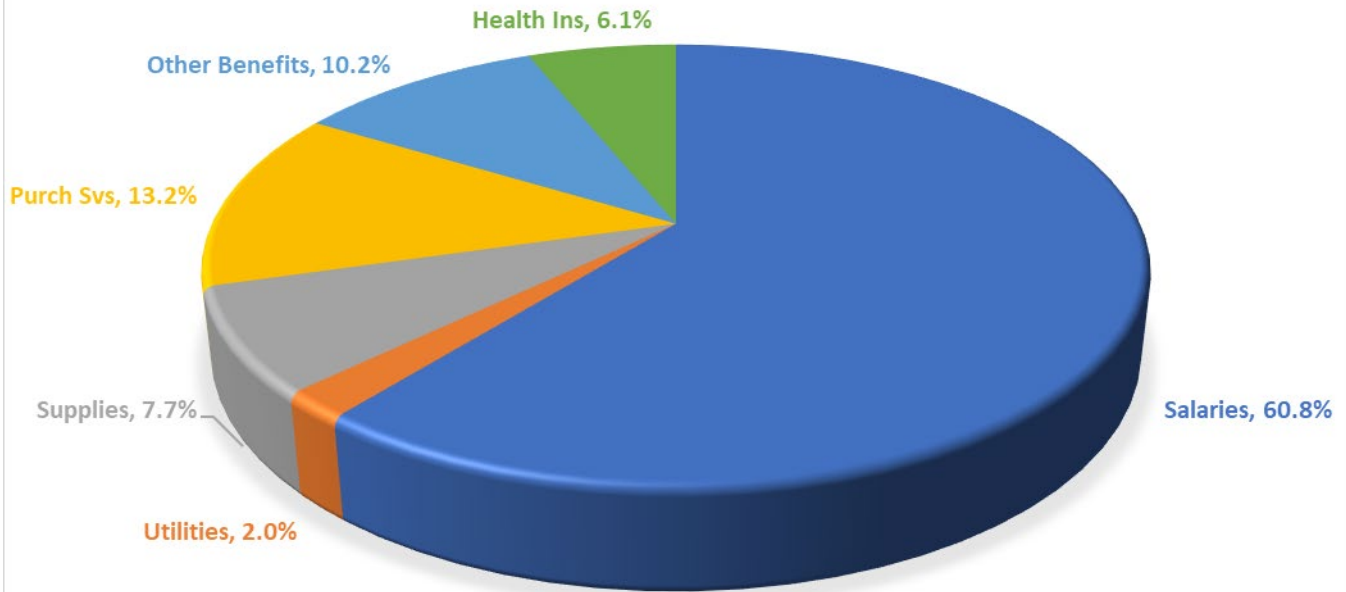
Federal COVID relief stimulus is the real story of this budget and the budgets for the next couple of fiscal years. For FY 2020 and 2021 the district received over \$10 million in federal stimulus funds. As previously mentioned ARP ESSER III, the largest of the stimulus packages passed in March 2021 and was appropriated by the Missouri General Assembly in March 2022. The district’s allocation of ESSER III funds is 14,776,532. FY 22 budget for ESSER III is \$6,574,503, FY 2023 and FY 2024 are \$4 million each. Federal operating receipts usually make up about 10% of total operating funds, but in FY2023 it accounts for 14.3% and 16.6% in FY2022.

**EXPENDITURES**

Total expenditures for 2022-23 are projected at \$132,679,808. The projected expenses for the operating funds for FY23 are \$109,061,947. An additional \$781,000 is associated with student activities.



## OPERATING EXPENSES 2021-22



**Employee Salaries:** The district employs approximately 1,400 full time employees and an additional 60 part-time employees. Every month the district pays approximately \$5.2 million in salary to these employees. Included in this budget are 2 net new positions (-5 elementary FTEs, -3 Secondary FTE's, 2 Special Education at Secondary, 3 Elementary Math Interventionists, 1 Health Room Aide and Custodian at CCHS, 1 JCAC Base Instruction, 2 Middle School Reading Interventionists, 1 NCC Early Childhood Instructor).

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 2002 tax rate increase for staff salaries

placed the district in an advantageous position for attracting and retaining excellent teachers and support personnel. It has been a goal in the intervening years to maintain the momentum through salary increases that recognize the quality of staff.



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 \$500 to the base to improve the salary schedule as well as movement for an additional year of experience and educational attainment. The total raise for teachers with one step and \$500 to the base is \$1,229 which equates to a 3.2% increase. In the 2021-22 MSTA salary study, the district ranked 4th in beginning teacher pay (\$850 behind #1) and 2<sup>nd</sup> in the other categories for the central region of Missouri. This will need to be monitored in the coming years to make sure this competitive edge is maintained.

It is equally important to have excellent staff at all levels of the organization. Each category of employees will receive a step increase which for many constitutes approximately a 1.8% raise. 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 for the district's custodial, food service and para-professional support staff.

The total budget for salaries for FY23 increased by \$1,967,559, to \$67,111,281, which represents 61.5% of the total operating budget, vs. 60.8% in FY22.

**Employee Benefits:** The struggle to provide and retain quality health insurance and retirement programs is an issue of continuing national concern. \$17.7 million or 16.2% 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. This is compared to \$17.3 million and 16.2% of operating expenses in FY22.

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 2022-23. 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 2021-22 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, for the eleventh year, 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 2021-22. Again, in 2022-23, the rates and benefits will remain the same as the prior year. In 2022-23 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. The timing could not be better for these expenses to remain in control. A 10% increase in health insurance costs for the district would cost an additional \$640,000.

**Transportation:** 2022-23 will be the 3rd year of a three-year contract with First Student. The first year of the contract included a 15% rate increase. This increase was necessary to keep our bus fleet at an adequate age, but more importantly allow First Student to pay their drivers a higher wage. This should allow them to properly recruit and retain quality drivers for the safe transportation of our students. The 3<sup>rd</sup> year of the contract calls for a 5% increase.



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. In FY20 fuel prices plummeted and with the early closure of school in March, the district's diesel costs dropped to under \$290,000. FY2022 has been a roller coaster year with diesel prices. The school year started with extremely low diesel costs of \$2.35/gal and it has rose to \$4.50/gal in the spring. The FY23 budget calls for a 25% increase in diesel fuel costs to \$534,995.

A bill has been introduced in the Missouri legislature for several years that would exempt schools from paying fuel tax on school bus fuel. This change in law would save the district \$20,000-\$25,000 annually. It will not help this budget, but may help future budgets.

**Energy Cost:** The district saw a large increase in utility costs in 2009-10, due mostly to the massive increase in square footage to heat and cool resulting from the expansions at all elementary schools and the opening of Pioneer Trail Elementary. Again in 2019-20, energy costs increased due to additions to Jefferson City High School and the opening of Capital City High School.

With the availability of federal stimulus money, 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 that will be discussed later. Energy savings and

reduction in purchased services on old equipment will cover most of the COP payments. The budget calls for a 10% decrease in utility rates, although the savings could be greater.

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 Budget	\$1,574,500	\$202,000	\$1,776,500
2023 Budget	\$1,417,050	\$202,000	\$1,619,050

**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. There was also a massive increase in food costs in the last part of the school year. The program also relied on revenues from banquets in previous years, but since there weren't large gatherings this year, that revenue disappeared. One positive occurrence was the regulatory change from the federal government which provided free meals to all students.

At this time the District is still waiting to hear if the federal government will continue the free meals for all students into the FY 23 school year.

**Capital Projects:** The district's Capital Projects expenditure budget totals \$13,132,261, which is higher than the \$10,894,448 of district capital projects in FY22. These funds come from the following sources: 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 FY2022 and FY2023. This allows the district 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 these two fiscal years is approximately \$3.5 million/year.

The \$13 million budget is broken down into the following categories:

- \$2,000,000 for major projects found in Appendix C.
- \$5,100,000 for Improvement to Moreau Heights Elementary
- \$2,900,000 for Improvements to Thorpe Gordon Elementary
- \$2,424,200 for principle and interest on COPs debt
- \$708,061 for equipment purchases throughout the district.



**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, and 2016, the district took advantage of historically low interest rates and refinanced some of the outstanding general obligation debt. The bonds that were refinanced had call protection, so the bond proceeds were held in an escrow account until the refinanced bonds were callable in March 2017. Until this call date, the district showed an inflated balance in the debt service fund.

This fund is expected to have \$13,601,547 in revenues and \$10,485,600 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 FY2018. The district will have approximately \$125 million in General Obligation Debt outstanding on June 30, 2023. 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 \$700,000 in revenue annually and about \$700,000 in expenditures. Approximately \$600,000 of the district's fund balances is associated with these accounts.

**District Reserves:** The district has a goal to keep 20% of annual operating expenditures and transfers to the capital projects fund in reserve. At the end of FY22, the reserve will be approximately 32.5%. District resources are defined as annual revenues plus excess reserves. Allocation of these resources is the main priority of the budget. The district plans to use these excess fund balances to provide much needed resources to meet the needs of our students and navigate the uncertainty of a shaky state revenue stream and unknown conditions for education as we return from the pandemic. It is very important to use these resources cautiously. Most of the district's expenses are recurring expenses, so it is very dangerous to spend balances on these types of expenses. The Board of Education and the district administration will watch these balances closely as we near our fund balance goal.



The 2022-23 budget calls for a spend into reserves of approximately (\$611,938). This will move the fund balance percent to 31.6%, which is higher than the board goal of 20%. This surplus is propped up by the massive amounts of federal stimulus. The Long-Range Projection, Appendix D, shows that with reasonable assumptions of revenues and expenditures, the district should run deficit budgets for the next two fiscal years. There is some concern about what happens in FY2025 when the stimulus money has expired. The district will have a plan to stop using one-time stimulus funds and balances to fund the operations of the district.

**Summary:** This budget provides a lot of excitement and hope for the future of Jefferson City School District but also much concern about the uncertain future due to the impacts of COVID-19 and what education might look like on the other side. The community came forward and loudly supported the district with approval of a \$130 million bond issue and an operating levy in April 2017. Taking care of our high school space needs will solve many problems. Maybe more importantly, the influx of operating revenue to provide much needed supports for our staff will help propel us to the next level of educational excellence.

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 FY23 budget, and everything we do as an organization, reflects our desire to support the district's mission that we will give 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.

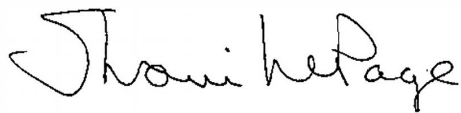
It is an honor and a pleasure to present the 2022-23 budget for your consideration.



Larry Linthacum  
Superintendent



Bryan McGraw  
Deputy Superintendent



Shari LePage  
Chief Financial Officer

BUDGET SUMMARY - DISTRICT FUNDS

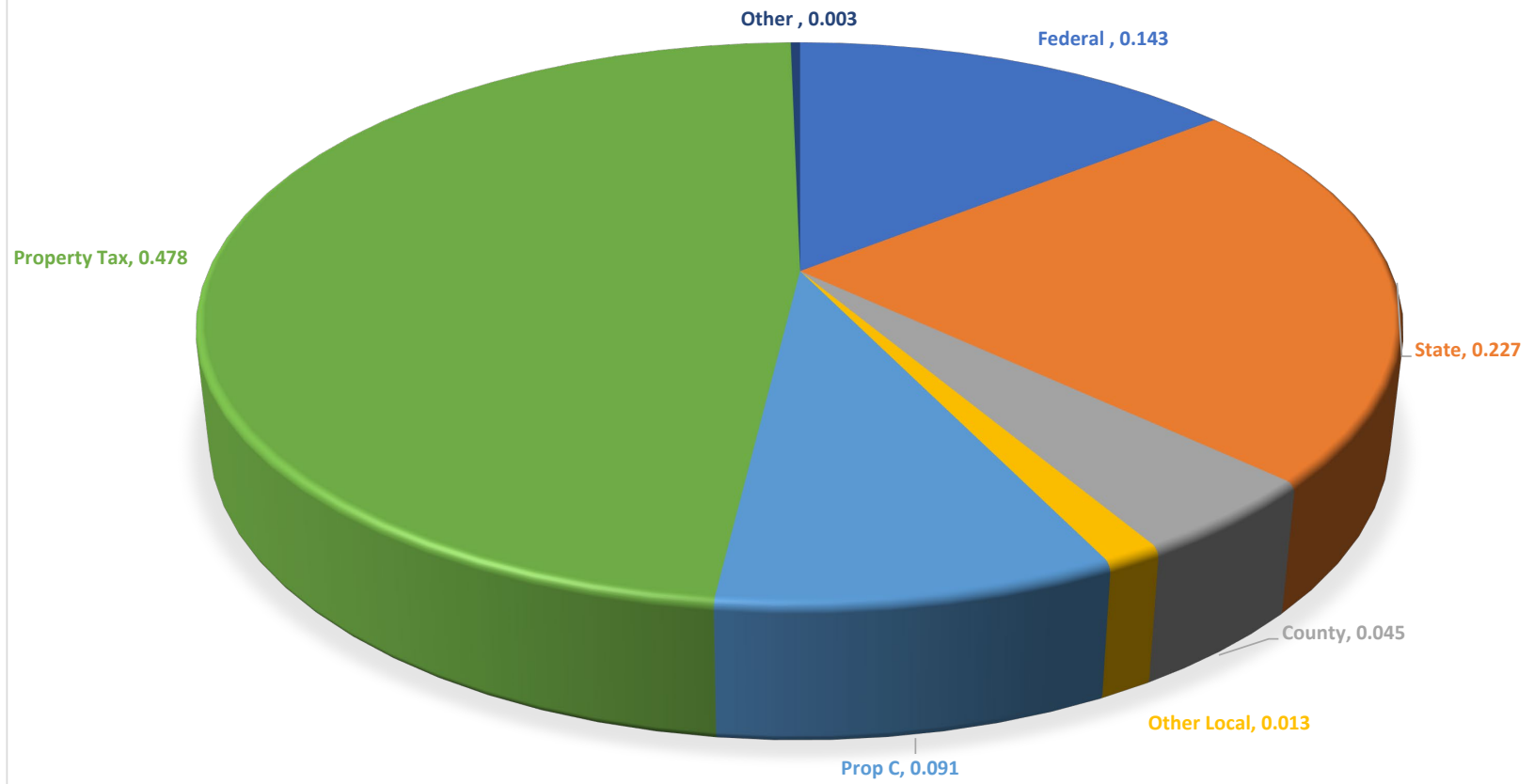
**JC SCHOOLS BUDGET-2022-2023 - JUNE 2022**

**2022-2023 DISTRICT BUDGET SUMMARY**

	GENERAL OPERATING	TEACHERS	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
TAX RATE	\$ 3.8648	\$ -	\$ 0.9028	\$ -	\$ 4.7676
7/1/2022	\$ 35,075,827	\$ -	\$ 15,137,629	\$ 9,381,797	\$ 59,595,253
<b>REVENUES</b>					
LOCAL	\$ 54,811,734	\$ 10,226,755	\$ 12,466,002	\$ 1,689,227	\$ 79,193,718
COUNTY	\$ 4,843,297	\$ 210,000	\$ 1,135,545	\$ -	\$ 6,188,842
STATE	\$ 6,390,681	\$ 18,904,013	\$ -	\$ 2,683,791	\$ 27,978,485
FEDERAL	\$ 11,693,129	\$ 4,509,180	\$ -	\$ 118,151	\$ 16,320,460
OTHER	\$ 49,206	\$ 328,172	\$ -	\$ 126,960	\$ 504,338
<b>TOTAL REVENUES</b>	\$ 77,788,047	\$ 34,178,120	\$ 13,601,547	\$ 4,618,129	\$ 130,185,843
<b>EXPENDITURES</b>					
SALARIES	\$ 17,956,414	\$ 49,154,867	\$ -	\$ -	\$ 67,111,281
BENEFITS	\$ 4,497,371	\$ 13,228,064	\$ -	\$ -	\$ 17,725,435
SERVICES/SUPPLIES	\$ 22,791,232	\$ 1,434,000	\$ -	\$ -	\$ 24,225,232
CAPITAL OUTLAY	\$ -		\$ -	\$ 10,708,061	\$ 10,708,061
OTHER	\$ -		\$ 10,485,600	\$ 2,424,200	\$ 12,909,800
<b>TOTAL EXPENDITURES</b>	\$ 45,245,017	\$ 63,816,931	\$ 10,485,600	\$ 13,132,261	\$ 132,679,809
INTERFUND TRANSFER	\$ (33,154,969)	\$ 29,638,811	\$ -	\$ 3,516,158	\$ -
EXCESS/(DEFICIT) - REVENUES OVER EXPENDITURES	\$ (611,939)	\$ -	\$ 3,115,947	\$ (4,997,974)	\$ (2,493,966)
ENDING BALANCE 6/30/2022	\$ 34,463,888	\$ -	\$ 18,253,576	\$ 4,383,823	\$ 57,101,287
RESTRICTED BALANCE	\$ 625,368	\$ -	\$ -	\$ -	\$ 625,368
ENDING BALANCE 6/30/2022	\$ 33,838,520	\$ -	\$ 18,253,576	\$ 4,383,823	\$ 56,475,919
ASSESSED VALUATION	\$ 1,393,589,881				
<b>FUND BALANCE % OF EXPENDITURES + CAPITAL PROJECTS TRANSFER</b>	<b>31.6%</b>				

# REVENUES

### OPERATING REVENUES 2022-23





**FY 23 SUMMARY OF REVENUES BY FUND AND OBJECT**

OBJECT	DESCRIPTION	Fund 1	Fund 2	Fund 3	Fund 4	Total
5111	Current Taxes	\$ 52,485,000	\$ -	\$ 12,150,000	\$ -	\$ 64,635,000
5112	Delinquent Taxes	\$ 850,000	\$ -	\$ 236,000	\$ -	\$ 1,086,000
5113	Sch Dist Trust Fund (Prop C)	\$ -	\$ 10,220,000	\$ -	\$ -	\$ 10,220,000
5114	Financial Institution Tax	\$ 150,000	\$ -	\$ -	\$ 44,250	\$ 194,250
5115	M & M Surtax	\$ 300	\$ -	\$ -	\$ 1,289,377	\$ 1,289,677
5141	Earnings on Investments	\$ 493,245	\$ 6,755	\$ 80,002	\$ 105,600	\$ 685,602
5151-65	Food Service Program	\$ 280,000	\$ -	\$ -	\$ -	\$ 280,000
5171	Student Activities	\$ 368,574	\$ -	\$ -	\$ -	\$ 368,574
5190	Miscellaneous - Local	\$ 184,615	\$ -	\$ -	\$ 250,000	\$ 434,615
LOCAL - SUBTOTAL		\$ 54,811,734	\$ 10,226,755	\$ 12,466,002	\$ 1,689,227	\$ 79,193,718
5211	Fines, Escheats, etc	\$ -	\$ 210,000	\$ -	\$ -	\$ 210,000
5221	State Assessed Utilites	\$ 1,900,000	\$ -	\$ 465,000	\$ -	\$ 2,365,000
5222	County Stock Insurance Fund	\$ 2,943,297	\$ -	\$ 670,545	\$ -	\$ 3,613,842
COUNTY - SUBTOTAL		\$ 4,843,297	\$ 210,000	\$ 1,135,545	\$ -	\$ 6,188,842
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 Education	\$ 1,950,000	\$ -	\$ -	\$ -	\$ 1,950,000
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	\$ 531,090	\$ -	\$ -	\$ -	\$ 531,090
5397	Other - State	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500
STATE - SUBTOTAL		\$ 6,390,681	\$ 18,904,013	\$ -	\$ 2,683,791	\$ 27,978,485
5412	Medicaid	\$ 830,000	\$ -	\$ -	\$ -	\$ 830,000
5422	ARP ESSER III	\$ -	\$ 4,202,029	\$ -	\$ -	\$ 4,202,029
5426	CTE CRRSA - GEERII	\$ 18,649	\$ -	\$ -	\$ 118,151	\$ 136,800
5427	Perkins Basic Grant, Career Education	\$ -	\$ 307,151	\$ -	\$ -	\$ 307,151
5437	IDEA Grants	\$ 34,371	\$ -	\$ -	\$ -	\$ 34,371
5441	IDEA Entitlement Funds, Part B	\$ 2,144,422	\$ -	\$ -	\$ -	\$ 2,144,422
5442	Early Childhood Special Education - Federal	\$ 310,185	\$ -	\$ -	\$ -	\$ 310,185
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	\$ 2,400,000	\$ -	\$ -	\$ -	\$ 2,400,000
5461	Title IV	\$ 146,443	\$ -	\$ -	\$ -	\$ 146,443
5462	Title III	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
5465	Title II, Part A	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
5469	Early Childhood Professions	\$ 140,000	\$ -	\$ -	\$ -	\$ 140,000
5497	Other - Federal	\$ 4,059	\$ -	\$ -	\$ -	\$ 4,059
FEDERAL - SUBTOTAL		\$ 11,693,129	\$ 4,509,180	\$ -	\$ 118,151	\$ 16,320,460
5631	Insurance Proceeds	\$ -	\$ -	\$ -	\$ 25,371	\$ 25,371
5651	Sale of Other Property/Bonds	\$ 49,206	\$ -	\$ -	\$ 101,589	\$ 150,795
OTHER REVENUE - SUBTOTAL		\$ 49,206	\$ -	\$ -	\$ 126,960	\$ 176,166
5821	Tuition From Other Districts	\$ -	\$ 251,834	\$ -	\$ -	\$ 251,834
5831	Area Voc Fees From Other LEA's	\$ -	\$ 76,338	\$ -	\$ -	\$ 76,338
MICELLANEOUS - SUBTOTAL		\$ -	\$ 328,172	\$ -	\$ -	\$ 328,172
TOTAL REVENUES		\$ 77,788,047	\$ 34,178,120	\$ 13,601,547	\$ 4,618,129	\$ 130,185,843

**FY 20-23 REVENUES BY FUND AND OBJECT DETAIL**

FND	FNC	OBJ	LOC	PJT	X	BLD	JC	Account Description	BGT FY 23	BGT FY 22	ACT FY 21	ACT FY 20
10	0	5111	0	0	0	0	14	CURRENT TAXES-CALLAWAY	6,463,328.00	6,418,747.00	6,355,645.23	0.00
10	0	5111	0	0	0	0	26	CURRENT TAX-COLE	46,021,672.00	45,581,253.00	45,996,983.13	48,649,260.44
30	0	5111	0	0	0	0	14	CURRENT TAXES-CALLAWAY	1,500,000.00	0.00	1,446,809.11	0.00
30	0	5111	0	0	0	0	26	CURRENT TAX-COLE	10,650,000.00	11,900,000.00	10,470,825.81	11,588,549.97
10	0	5112	0	0	0	0	14	DELINQUENT TAXES-CALLAWAY	125,000.00	123,569.00	228,949.64	0.00
10	0	5112	0	0	0	0	26	DELINQUENT TAX-COLE	725,000.00	676,431.00	1,219,566.74	807,399.58
30	0	5112	0	0	0	0	14	DELINQUENT TAXES-CALLAWAY	36,000.00	0.00	54,537.21	0.00
30	0	5112	0	0	0	0	26	DELINQUENT TAX-COLE	200,000.00	311,000.00	290,508.21	144,993.45
20	0	5113	0	0	0	0	0	SALES TAX	10,220,000.00	9,300,000.00	9,293,970.93	8,849,241.88
10	0	5114	0	0	0	0	26	INTANGIBLE TAX-COLE	150,000.00	114,574.00	114,574.02	179,395.20
40	0	5114	0	0	0	0	26	INTANGIBLE TAX-COLE	44,250.00	44,250.00	44,249.94	69,284.71
40	0	5115	0	0	0	0	14	M&M SURTAXES-CALLAWAY	58,877.00	0.00	60,734.86	0.00
40	0	5115	0	0	0	0	26	M&M SURTAXES-COLE	1,230,500.00	1,215,000.00	1,305,639.02	1,238,473.95
10	0	5116	0	0	0	0	0	IN LIEU OF TAX	300.00	300.00	0.00	300.34
10	0	5141	0	0	0	0	0	INTEREST EARNINGS	248,245.00	248,245.00	70,832.89	418,786.69
10	0	5141	0	0	0	0	26	INTEREST FROM COLE COUNTY	245,000.00	245,000.00	288,918.27	305,328.30
20	0	5141	0	0	0	0	0	INTEREST EARNINGS	6,755.00	6,755.00	570.70	15,909.91
20	0	5141	0	0	0	0	26	INTEREST FROM COLE COUNTY	0.00	0.00	1,087.49	3,783.64
30	0	5141	0	0	0	0	0	INTEREST EARNINGS	50,000.00	50,000.00	12,055.23	91,069.59
30	0	5141	0	0	0	0	14	INTEREST FROM CALLAWAY COUNTY	2.00	0.00	0.00	0.00
30	0	5141	0	0	0	0	26	INTEREST FROM COLE COUNTY	30,000.00	30,000.00	67,401.22	60,470.47
40	0	5141	0	0	0	0	0	INTEREST EARNINGS	102,400.00	102,400.00	4,471.42	100,971.92
40	0	5141	0	0	0	0	26	INTEREST FROM COLE COUNTY	3,200.00	3,200.00	3,975.94	4,452.30
10	0	5151	0	15100	0	0	0	SALES TO PUPILS-REIMBURSABLE SCHOOL MEALS	200,000.00	245,000.00	178,962.78	1,187,859.17
10	0	5161	0	16100	0	0	0	SALES TO ADULTS-NON PROGRAM FOOD SALES	45,000.00	0.00	72,010.25	81,936.85
10	0	5165	0	16500	0	0	0	FOOD SERVICE NON-PROGRAM FOOD SALES	35,000.00	35,000.00	54,690.49	190,112.15
10	0	5171	1050	200	0	20	0	MSHSAA ADMISSIONS REV	368,574.00	368,574.00	0.00	6,400.00
10	0	5171	1050	505	0	20	0	BOYS BB ADMISSIONS REV-JCHS	0.00	0.00	5,958.50	5,635.85
10	0	5171	1050	508	0	20	0	WRESTLING ADMISSIONS REV-JCHS	0.00	0.00	1,725.95	2,457.00
10	0	5171	1050	509	0	20	0	BASEBALL ADMISSIONS REV-JCHS	0.00	0.00	8,400.80	0.00
10	0	5171	1050	510	0	20	0	TRACK ADMISSIONS REV-JCHS	0.00	0.00	8,252.69	0.00
10	0	5171	1050	512	0	20	0	BOYS SOCCER ADMISSIONS REV-JCHS	0.00	0.00	3,476.00	6,901.00
10	0	5171	1050	513	0	20	0	GIRLS BB ADMISSIONS REV-JCHS	0.00	0.00	2,789.50	4,221.75
10	0	5171	1050	515	0	20	0	VOLLEYBALL ADMISSIONS REV-JCHS	0.00	0.00	5,566.00	1,979.00
10	0	5171	1050	517	0	20	0	SOFTBALL ADMISSIONS REV-JCHS	0.00	0.00	6,535.00	6,175.00
10	0	5171	1050	520	0	20	0	FOOTBALL ADMISSIONS REV-JCHS	0.00	0.00	13,608.00	14,534.00
10	0	5171	1050	559	0	20	0	HOLIDAY TOURNAMENT ADMISSIONS REV	0.00	0.00	5,343.05	17,450.83
10	0	5171	1050	577	0	20	0	GIRLS SOCCER ADMISSIONS REV-JCHS	0.00	0.00	2,193.25	0.00
10	0	5171	1060	200	0	21	0	MSHSAA ADMISSIONS REV-CCHS	0.00	0.00	0.00	10,826.34
10	0	5171	1060	505	0	21	0	BOYS BB ADMISSIONS REV-CCHS	0.00	0.00	2,830.75	3,696.40
10	0	5171	1060	508	0	21	0	WRESTLING ADMISSIONS REV-CCHS	0.00	0.00	1,401.00	(1,000.00)
10	0	5171	1060	510	0	21	0	TRACK ADMISSIONS REV-CCHS	0.00	0.00	971.00	0.00
10	0	5171	1060	512	0	21	0	BOYS SOCCER ADMISSIONS REV-CCHS	0.00	0.00	1,443.00	2,067.95
10	0	5171	1060	513	0	21	0	GIRLS BB ADMISSIONS REV-CCHS	0.00	0.00	1,994.15	820.50
10	0	5171	1060	515	0	21	0	VOLLEYBALL ADMISSIONS REV-CCHS	0.00	0.00	3,791.00	0.00
10	0	5171	1060	517	0	21	0	SOFTBALL ADMISSIONS REV-CCHS	0.00	0.00	0.00	1,254.98
10	0	5171	1060	520	0	21	0	FOOTBALL ADMISSIONS REV-CCHS	0.00	0.00	9,355.75	4,365.31
10	0	5171	1060	577	0	21	0	GIRLS SOCCER ADMISSIONS REV-CCHS	0.00	0.00	2,365.00	0.00
10	0	5171	3000	505	0	200	0	BOYS BB ADMISSIONS REV-LCMS	0.00	0.00	1,376.00	1,514.25
10	0	5171	3000	508	0	200	0	WRESTLING ADMISSIONS REV-LCMS	0.00	0.00	567.00	0.00
10	0	5171	3000	510	0	200	0	TRACK ADMISSIONS REV-LCMS	0.00	0.00	2,275.00	0.00
10	0	5171	3000	513	0	200	0	GIRLS BB ADMISSIONS REV-LCMS	0.00	0.00	1,663.10	2,576.00
10	0	5171	3000	515	0	200	0	VOLLEYBALL ADMISSIONS REV-LCMS	0.00	0.00	343.00	2,086.25
10	0	5171	3000	520	0	200	0	FOOTBALL ADMISSIONS REV-LCMS	0.00	0.00	1,882.00	2,205.63
10	0	5171	3020	505	0	210	0	BOYS BB ADMISSIONS REV-TJMS	0.00	0.00	1,125.00	2,293.01
10	0	5171	3020	508	0	210	0	WRESTLING ADMISSIONS REV-TJMS	0.00	0.00	781.00	2,481.00
10	0	5171	3020	510	0	210	0	TRACK ADMISSIONS REV-TJMS	0.00	0.00	1,945.41	0.00
10	0	5171	3020	513	0	210	0	GIRLS BB ADMISSIONS REV-TJMS	0.00	0.00	1,124.00	1,177.81
10	0	5171	3020	515	0	210	0	VOLLEYBALL ADMISSIONS REV-TJMS	0.00	0.00	1,998.50	1,875.35
10	0	5171	3020	520	0	210	0	FOOTBALL ADMISSIONS REV-TJMS	0.00	0.00	802.00	2,340.47
10	0	5179	1050	101	0	20	0	JCHS ATHLETIC ADMIN REV	0.00	0.00	333.15	5,708.02
10	0	5179	1050	162	0	20	0	SPEECH & DEBATE OTHER REV-JCHS	0.00	0.00	42.00	5,558.75
10	0	5179	1050	200	0	20	0	MSHSAA OTHER REV	0.00	0.00	46.00	7,983.48
10	0	5179	1050	505	0	20	0	BOYS BB OTHER REV-JCHS	0.00	0.00	541.00	689.00
10	0	5179	1050	506	0	20	0	CROSS COUNTRY OTHER REV-JCHS	0.00	0.00	2,610.00	2,320.00
10	0	5179	1050	508	0	20	0	WRESTLING OTHER REV-JCHS	0.00	0.00	3,375.00	2,638.00
10	0	5179	1050	509	0	20	0	BASEBALL OTHER REV-JCHS	0.00	0.00	2,090.20	472.00
10	0	5179	1050	510	0	20	0	TRACK OTHER REV-JCHS	0.00	0.00	3,700.00	250.00
10	0	5179	1050	511	0	20	0	BOYS GOLF OTHER REV-JCHS	0.00	0.00	2,625.00	575.00
10	0	5179	1050	512	0	20	0	BOYS SOCCER OTHER REV-JCHS	0.00	0.00	1,997.00	1,300.00
10	0	5179	1050	513	0	20	0	GIRLS BB OTHER REV-JCHS	0.00	0.00	350.00	0.00
10	0	5179	1050	515	0	20	0	VOLLEYBALL OTHER REV-JCHS	0.00	0.00	3,549.95	3,829.00
10	0	5179	1050	517	0	20	0	SOFTBALL OTHER REV-JCHS	0.00	0.00	3,143.00	3,100.00

FY 20-23 REVENUES BY FUND AND OBJECT DETAIL

FND	FNC	OBJ	LOC	PJT	X	BLD	JC	Account Description	BGT FY 23	BGT FY 22	ACT FY 21	ACT FY 20
10	0	5179	1050	518	0	20	0	GIRLS GOLF OTHER REV-JCHS	0.00	0.00	1,560.00	2,880.00
10	0	5179	1050	520	0	20	0	FOOTBALL OTHER REV-JCHS	0.00	0.00	3,096.00	2,616.35
10	0	5179	1050	559	0	20	0	HOLIDAY TOURNAMENT OTHER REV	0.00	0.00	19,079.00	20,750.00
10	0	5179	1050	577	0	20	0	GIRLS SOCCER OTHER REV-JCHS	0.00	0.00	450.00	(50.00)
10	0	5179	1060	101	0	21	0	CCHS ATHLETIC ADMIN REV	0.00	0.00	195.15	29,234.00
10	0	5179	1060	162	0	21	0	SPEECH & DEBATE OTHER REV-CCHS	0.00	0.00	0.00	750.00
10	0	5179	1060	200	0	21	0	MSHSAA OTHER REV-CCHS	0.00	0.00	0.00	632.46
10	0	5179	1060	505	0	21	0	BOYS BB OTHER REV-CCHS	0.00	0.00	700.00	2,832.00
10	0	5179	1060	508	0	21	0	WRESTLING OTHER REV-CCHS	0.00	0.00	4,175.00	1,000.00
10	0	5179	1060	511	0	21	0	BOYS GOLF OTHER REV-CCHS	0.00	0.00	1,080.00	0.00
10	0	5179	1060	512	0	21	0	BOYS SOCCER OTHER REV-CCHS	0.00	0.00	0.00	(100.00)
10	0	5179	1060	513	0	21	0	GIRLS BB OTHER REV-CCHS	0.00	0.00	700.00	1,000.00
10	0	5179	1060	515	0	21	0	VOLLEYBALL OTHER REV-CCHS	0.00	0.00	554.25	100.00
10	0	5179	1060	518	0	21	0	GIRLS GOLF OTHER REV-CCHS	0.00	0.00	2,160.00	0.00
10	0	5179	1060	520	0	21	0	FOOTBALL OTHER REV-CCHS	0.00	0.00	356.00	159.32
10	0	5179	1060	521	0	21	0	DANCE TEAM OTHER REV-CCHS	0.00	0.00	1,090.00	0.00
10	0	5179	3000	505	0	200	0	BOYS BB OTHER REV-LCMS	0.00	0.00	0.00	50.00
10	0	5179	3000	506	0	200	0	CROSS COUNTRY OTHER REV-LCMS	0.00	0.00	150.00	540.00
10	0	5179	3000	508	0	200	0	WRESTLING OTHER REV-LCMS	0.00	0.00	0.00	600.00
10	0	5179	3000	510	0	200	0	TRACK OTHER REV-LCMS	0.00	0.00	975.00	75.00
10	0	5179	3000	513	0	200	0	GIRLS BB OTHER REV-LCMS	0.00	0.00	500.00	150.00
10	0	5179	3000	515	0	200	0	VOLLEYBALL OTHER REV-LCMS	0.00	0.00	600.00	250.00
10	0	5179	3000	520	0	200	0	FOOTBALL OTHER REV-LCMS	0.00	0.00	317.00	60.00
10	0	5179	3020	505	0	210	0	BOYS BB OTHER REV-TJMS	0.00	0.00	0.00	50.00
10	0	5179	3020	506	0	210	0	CROSS COUNTRY OTHER REV-TJMS	0.00	0.00	1,770.00	540.00
10	0	5179	3020	508	0	210	0	WRESTLING OTHER REV-TJMS	0.00	0.00	1,261.00	600.00
10	0	5179	3020	510	0	210	0	TRACK OTHER REV-TJMS	0.00	0.00	875.00	75.00
10	0	5179	3020	513	0	210	0	GIRLS BB OTHER REV-TJMS	0.00	0.00	0.00	150.00
10	0	5179	3020	515	0	210	0	VOLLEYBALL OTHER REV-TJMS	0.00	0.00	0.00	250.00
10	0	5179	3020	520	0	210	0	FOOTBALL OTHER REV-TJMS	0.00	0.00	0.00	60.00
10	0	5179	9579	101	0	0	0	ATHLETIC ADMIN REV	0.00	0.00	(2,500.00)	0.00
10	0	5191	0	0	0	0	0	BUILDING RENTALS	20,000.00	3,500.00	4,505.00	1,613.75
10	0	5191	0	0	0	515	0	MILLER CTR REVENUE	28,000.00	28,000.00	10,450.00	21,638.00
10	0	5192	0	19200	0	0	0	FOOD SERVICE-DONATIONS FOR UNPAID CHARGES	0.00	0.00	1,010.00	0.00
10	0	5195	0	0	0	0	0	PRIOR PERIOD ADJUSTMENTS	9,000.00	9,000.00	8,048.37	8,999.41
10	0	5195	0	35	0	0	0	PRIOR PERIOD ADJUSTMENT E-RATE	0.00	0.00	0.00	184,382.40
10	0	5195	0	67	0	0	0	PRIOR PERIOD THIRD PARTY SAL/BEN REIMB	25,687.00	25,687.00	26,484.05	25,825.27
20	0	5195	0	0	0	0	0	PRIOR PERIOD ADJUSTMENTS	0.00	0.00	0.00	18.22
40	0	5195	0	0	0	0	0	PRIOR PERIOD ADJUSTMENT	0.00	0.00	46,069.46	0.00
10	0	5198	0	0	0	0	0	MISCELLANEOUS LOCAL	50,000.00	0.00	129,657.62	127,580.10
10	0	5198	0	67	0	0	0	MISCELLANEOUS LOCAL/3RD PARTY SAL/BEN REIMB	51,928.00	51,928.00	76,032.76	55,016.17
40	0	5198	0	0	0	0	0	CAPITAL PROJECTS MISC	250,000.00	250,000.00	240,899.35	1,268,033.25
40	0	5198	0	650	0	0	0	MFFH GRANT EQUIP REV	0.00	0.00	0.00	10,347.00
<b>TOTAL LOCAL REVENUE</b>									<b>79,193,718.00</b>	<b>77,387,413.00</b>	<b>78,348,555.24</b>	<b>75,897,047.14</b>
20	0	5211	0	0	0	0	14	FINES & FORFEITURES-CALLAWAY	200,000.00	0.00	0.00	0.00
20	0	5211	0	0	0	0	26	FINES & FORFEITURES-COLE	10,000.00	260,000.00	252,049.52	354,771.08
10	0	5221	0	0	0	0	14	STATE ASSESSED RR&U-CALLAWAY	250,000.00	0.00	254,928.28	0.00
10	0	5221	0	0	0	0	26	STATE ASSESSED RR&U-COLE	1,650,000.00	1,843,772.00	1,589,890.00	1,722,504.41
30	0	5221	0	0	0	0	14	STATE ASSESSED RR&U-CALLAWAY	65,000.00	0.00	65,080.56	0.00
30	0	5221	0	0	0	0	26	STATE ASSESSED RR&U-COLE	400,000.00	442,223.00	377,390.32	446,673.21
10	0	5222	0	0	0	0	0	COUNTY STOCK INSURANCE	2,943,297.00	5,176,024.00	3,143,297.13	5,061,141.68
30	0	5222	0	0	0	0	0	COUNTY STOCK INSURANCE	670,545.00	1,199,725.00	715,545.11	1,205,594.76
<b>TOTAL COUNTY REVENUE</b>									<b>6,188,842.00</b>	<b>8,921,744.00</b>	<b>6,398,180.92</b>	<b>8,790,685.14</b>
20	0	5311	0	0	0	0	0	BASIC FORMULA	18,382,831.00	18,382,831.00	17,085,800.97	17,789,475.84
10	0	5312	0	0	0	0	0	TRANSPORTATION	3,000,000.00	865,000.00	612,378.00	750,132.00
10	0	5314	0	0	0	0	0	EARLY CHILD SPECIAL ED	1,950,000.00	1,950,000.00	1,878,515.43	1,980,870.99
10	0	5319	0	0	0	0	0	CLASSROOM TRUST	0.00	0.00	236,456.97	0.00
20	0	5319	0	0	0	0	0	CLASSROOM TRUST	521,182.00	521,182.00	532,708.75	30,225.81
40	0	5319	0	0	0	0	0	CLASSROOM TRUST	2,680,000.00	2,680,000.00	2,680,000.00	2,680,000.00
10	0	5322	0	0	0	0	0	VOCATIONAL/AT RISK	30,000.00	30,000.00	0.00	0.00
10	0	5324	0	0	0	0	0	PAT EDUCATIONAL/SCREENING	240,000.00	240,000.00	288,794.78	273,490.00
10	0	5332	0	33200	0	0	0	CTE BASE & PERFORMANCE GRANT	410,000.00	410,000.00	445,768.00	416,111.00
10	0	5332	0	33201	0	0	0	CTE ENHANCEMENT GRANT	0.00	0.00	117,814.59	63,999.73
10	0	5332	0	33202	0	0	0	CTE PROGRAM IMPROVEMENT-AG ED	0.00	0.00	445.00	224.50
10	0	5332	0	33203	0	0	0	CTE PROGRAM IMPROVEMENT-BUS, MARKETING AND IT	0.00	0.00	3,142.50	8,304.17
10	0	5332	0	33204	0	0	0	CTE PROGRAM IMP-FAMILY CONSUMER SCIENCE	0.00	0.00	2,426.25	14,844.00
10	0	5332	0	33205	0	0	0	CTE PROGRAM IMPROVEMENT-HEALTH SCIENCES	0.00	0.00	3,789.34	3,318.85
10	0	5332	0	33206	0	0	0	CTE PROGRAM IMPROVEMENT-SKILLED TECHNICAL	0.00	0.00	4,517.01	3,307.50
10	0	5332	0	33207	0	0	0	CTE PROGRAM IMPROVEMENT-TECH & ENGINEERING	0.00	0.00	1,600.00	0.00
10	0	5332	0	33209	0	0	0	CTE INCENTIVE PAYMENT	0.00	0.00	45,435.67	32,769.00
40	0	5332	0	33200	0	0	0	CTE BASE & PERFORMANCE GRANT	3,791.00	3,791.00	0.00	0.00

**FY 20-23 REVENUES BY FUND AND OBJECT DETAIL**

FND	FNC	OBJ	LOC	PJT	X	BLD	JC	Account Description	BGT FY 23	BGT FY 22	ACT FY 21	ACT FY 20
40	0	5332	0	33201	0	0	0	CTE ENHANCEMENT GRANT	0.00	0.00	0.00	30,350.51
40	0	5332	0	33203	0	0	0	CTE PROGRAM IMPROVEMENT-BUS, MARKETING AND IT	0.00	0.00	3,391.78	18,226.16
40	0	5332	0	33204	0	0	0	CTE PROGRAM IMP-FAMILY CONSUMER SCIENCE	0.00	0.00	0.00	1,238.50
40	0	5332	0	33206	0	0	0	CTE PROGRAM IMPROVEMENT-SKILLED TECHNICAL	0.00	0.00	600.00	2,207.98
10	0	5333	0	33300	0	0	0	FOOD SERVICE - STATE	43,428.00	43,428.00	38,131.76	44,228.63
10	0	5337	0	33700	0	0	0	AEL - STATE	0.00	65,914.00	65,913.70	330,188.81
10	0	5359	0	0	0	0	0	VOCATIONAL ENHANCE (STATE)	183,663.00	183,663.00	0.00	0.00
10	0	5372	0	0	0	0	0	STATE EMERG MGT AGENCY (SEMA)	0.00	0.00	2,293.62	0.00
10	0	5381	0	0	0	0	0	HIGH NEED FUND	531,090.00	1,031,090.00	1,031,090.25	1,105,531.15
10	0	5397	0	0	0	0	0	OTHER STATE	2,500.00	0.00	2,339.65	2,433.90
10	0	5397	0	49	0	0	0	SCHOOL BASED SOCIAL WORKER	0.00	1,339.00	0.00	0.00
								<b>TOTAL STATE REVENUE</b>	<b>27,978,485.00</b>	<b>26,408,238.00</b>	<b>25,083,354.02</b>	<b>25,581,479.03</b>
10	0	5412	0	0	0	0	0	MEDICAID	830,000.00	830,000.00	525,897.41	405,035.16
20	0	5422	0	42200	0	0	0	ARP-ESSER III FUNDS	4,202,029.00	6,574,503.00	0.00	0.00
20	0	5423	0	42300	0	0	0	CRRSA-ESSER II FUNDS	0.00	0.00	6,567,480.00	0.00
10	0	5424	0	42400	0	0	0	CARES-ESSER FUNDS	0.00	35,507.00	0.00	0.00
10	0	5424	0	42400	0	310	0	CARES-ESSER FUNDS-IC	0.00	2,209.00	39,524.28	0.00
10	0	5424	0	42400	0	320	0	CARES-ESSER FUNDS-ST. PETERS	0.00	5,299.00	64,468.39	0.00
10	0	5424	0	42400	0	330	0	CARES-ESSER FUNDS-HELIAS	0.00	38,540.00	55,229.36	0.00
10	0	5424	0	42400	0	340	0	CARES-ESSER FUNDS-ST. JOSEPH	0.00	17,070.00	30,062.37	0.00
10	0	5424	0	42400	0	350	0	CARES-ESSER FUNDS-ST. MARTINS	0.00	19,625.00	11,943.66	0.00
10	0	5424	0	42400	0	360	0	CARES-ESSER FUNDS-TRINITY	0.00	26,104.00	12,404.35	0.00
10	0	5424	0	42400	0	370	0	CARES-ESSER FUNDS-CALVARY	0.00	10,773.00	6,586.98	0.00
10	0	5424	0	42400	0	390	0	CARES-ESSER FUNDS-LIGHTHOUSE PREP	0.00	7,091.00	14,954.79	0.00
20	0	5424	0	42400	0	0	0	CARES-ESSER FUNDS	0.00	0.00	234,622.95	1,240,383.00
40	0	5424	0	42400	0	330	0	CARES-ESSER FUNDS-HELIAS	0.00	8,547.00	19,958.00	0.00
40	0	5424	0	42400	0	340	0	CARES-ESSER FUNDS-ST JOSEPH	0.00	10,000.00	0.00	0.00
40	0	5424	0	42400	0	360	0	CARES-ESSER FUNDS-TRINITY	0.00	6,921.00	0.00	0.00
40	0	5424	0	42400	0	370	0	CARES-ESSER FUNDS-CALVARY	0.00	3,487.00	980.97	0.00
10	0	5425	0	42501	0	0	0	CARES TRANSPORTATION SUPPLEMENT-GEER	0.00	230.00	105,704.17	0.00
10	0	5425	0	42501	0	310	0	CARES TRANSPORTATION SUPP-GEER-IC	0.00	446.00	2,422.24	0.00
10	0	5425	0	42501	0	320	0	CARES TRANSPORTATION SUPP-GEER-ST PETERS	0.00	4,795.00	0.00	0.00
10	0	5425	0	42501	0	330	0	CARES TRANSPORTATION SUPP-GEER-HELIAS	0.00	284.00	0.00	0.00
10	0	5425	0	42501	0	340	0	CARES TRANSPORTATION SUPP-GEER-ST JOSEPH	0.00	0.00	3,927.04	0.00
10	0	5425	0	42501	0	350	0	CARES TRANSPORTATION SUPP-GEER-ST MARTINS	0.00	2,170.00	0.00	0.00
10	0	5425	0	42501	0	360	0	CARES TRANSPORTATION SUPP-GEER-TRINITY	0.00	3,123.00	0.00	0.00
10	0	5425	0	42501	0	370	0	CARES TRANSPORTATION SUPP-GEER-CALVARY	0.00	1,686.00	0.00	0.00
10	0	5425	0	42501	0	390	0	CARES TRANSPORTATION SUPP-GEER-LIGHTHOUSE	0.00	208.00	1,500.00	0.00
10	0	5426	0	42601	0	0	0	CTE CRRSA GEER II	18,649.00	18,649.00	0.00	0.00
40	0	5426	0	42601	0	0	0	CTE CRRSA-GEER II	118,151.00	118,151.00	0.00	0.00
10	0	5427	0	42701	0	0	0	PERKINS BASIC GRANT, CAREER ED	0.00	0.00	195,427.76	5,787.98
20	0	5427	0	42701	0	0	0	PERKINS BASIC GRANT, CAREER ED	307,151.00	307,151.00	177,715.55	59,488.93
40	0	5427	0	42701	0	0	0	PERKINS BASIC GRANT, CAREER ED	0.00	0.00	147,979.69	27,978.22
10	0	5428	0	42800	0	0	0	CARES STUDENT ACCESS-CRF	0.00	0.00	34,718.00	0.00
10	0	5428	0	42803	0	0	0	CARES MEAL DELIVER-CRF	0.00	0.00	62,578.27	0.00
10	0	5428	0	42805	0	0	0	CARES SUB TCHR FINGERPRINTING-CRF	0.00	0.00	125.25	0.00
20	0	5428	0	42804	0	0	0	CARES K-12 SUPPORT-CRF	0.00	0.00	604,618.00	0.00
40	0	5428	0	42800	0	0	0	CARES STUDENT ACCESS-CRF	0.00	0.00	29,282.00	0.00
10	0	5436	0	43600	0	0	0	ADULT EDUCATION & LITERACY	0.00	0.00	0.00	111,371.89
10	0	5437	0	43700	0	0	0	IDEA GRANTS-ASSISTIVE TECHNOLOGIES	23,171.00	23,171.00	0.00	0.00
10	0	5437	0	43701	0	0	0	PROJECT SEARCH GRANT REV	1,200.00	1,200.00	0.00	0.00
10	0	5437	0	43703	0	0	0	FEDERAL HIGH NEEDS FUND-SPED	10,000.00	68,894.00	43,214.79	68,894.00
10	0	5441	0	44100	0	0	0	IDEA PART B REVENUE	2,144,422.00	2,144,422.00	2,142,599.83	2,044,421.75
10	0	5442	0	44200	0	0	0	ECSE 611 REVENUE	249,550.00	290,335.00	292,606.00	290,334.70
10	0	5442	0	44201	0	0	0	ECSE 619 REVENUE	60,635.00	60,635.00	60,185.80	60,635.30
40	0	5444	0	44400	0	0	0	SCHOOL LUNCH PROGRAM EQUIPMENT GRANT	0.00	0.00	25,000.00	25,000.00
10	0	5445	0	44500	0	0	0	SCHOOL LUNCH PROGRAM	3,750,000.00	0.00	0.00	1,965,777.96
10	0	5446	0	44600	0	0	0	SCHOOL BREAKFAST PROGRAM	1,496,500.00	0.00	0.00	756,681.37
10	0	5448	0	44800	0	0	0	SCHOOL SNACK	3,500.00	0.00	0.00	0.00
10	0	5449	0	44900	0	0	0	FRESH FRUIT & VEGETABLE PROGRAM	85,000.00	80,000.00	86,065.13	68,431.82
10	0	5451	0	45100	0	0	0	TITLE I ESEA	2,150,000.00	2,150,000.00	2,140,240.97	2,406,968.20
10	0	5451	0	45102	0	0	0	TITLE I FOCUS SCHOOLS	250,000.00	250,000.00	244,563.86	215,605.58
10	0	5461	0	46100	0	0	0	TITLE IV	146,443.00	146,443.00	297,909.00	91,888.88
10	0	5462	0	46200	0	0	0	TITLE III-LEP	30,000.00	41,000.00	47,611.85	22,663.00
10	0	5462	0	46201	0	0	0	TITLE III-IMMIGRANT	0.00	0.00	23,521.00	10,042.00
10	0	5465	0	46500	0	0	0	TITLE IIA REVENUE	300,000.00	350,000.00	334,337.82	498,519.64
10	0	5469	0	46900	0	0	0	EARLY CHILDHOOD PROFESSIONS	140,000.00	0.00	0.00	0.00
10	0	5473	0	47300	0	0	0	CARES-SCHOOL LUNCH PROGRAM	0.00	0.00	120,597.64	0.00
10	0	5474	0	47400	0	0	0	CARES-SCHOOL BREAKFAST PROGRAM	0.00	0.00	39,126.56	0.00
10	0	5477	0	0	0	0	0	FED EMERG MGT AGENCY (FEMA)	0.00	0.00	0.00	17,202.17
10	0	5481	0	48100	0	0	0	DEPT OF HEALTH FOOD SERVICE	0.00	5,250,000.00	5,337,696.54	720,342.05
10	0	5497	0	0	0	0	0	OTHER FEDERAL REV	4,059.00	4,059.00	0.00	1,467.30

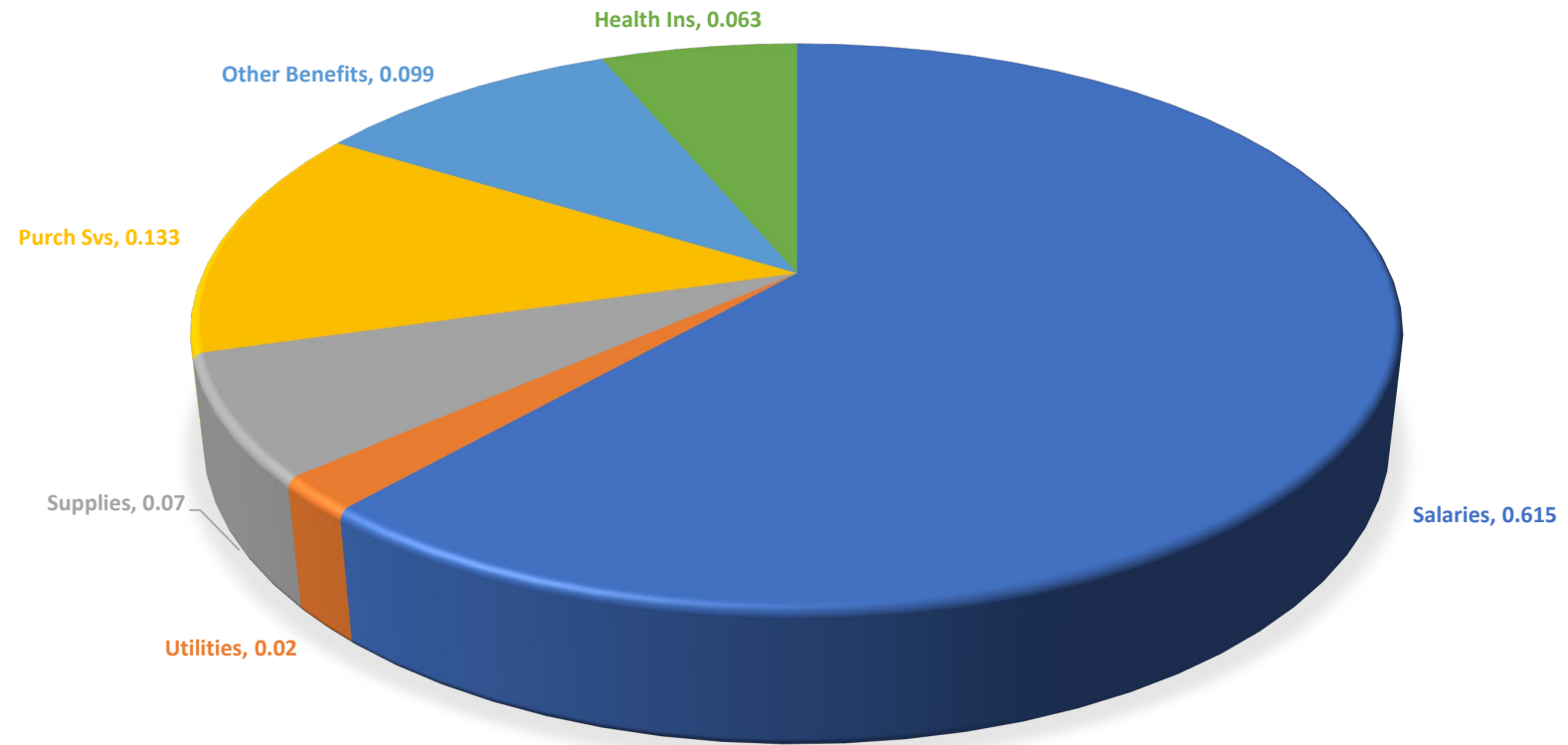
**FY 20-23 REVENUES BY FUND AND OBJECT DETAIL**

<b>FND</b>	<b>FNC</b>	<b>OBJ</b>	<b>LOC</b>	<b>PJT</b>	<b>X</b>	<b>BLD</b>	<b>JC</b>	<b>Account Description</b>	<b>BGT FY 23</b>	<b>BGT FY 22</b>	<b>ACT FY 21</b>	<b>ACT FY 20</b>
20	0	5497	0	14	0	0	14	CARES-CALLAWAY COUNTY CRF	0.00	0.00	140,100.00	0.00
20	0	5497	0	14	0	0	26	CARES-COLE COUNTY CRF	0.00	0.00	1,048,882.35	0.00
<b>TOTAL FEDERAL REVENUE</b>									<b>16,320,460.00</b>	<b>18,912,728.00</b>	<b>21,374,370.62</b>	<b>11,114,920.90</b>
10	0	5631	0	39	0	0	0	INSURANCE-DISASTER RECOVERY	0.00	0.00	0.00	148,228.60
40	0	5631	0	0	0	0	0	INSURANCE PROCEEDS	25,371.00	25,371.00	0.00	0.00
40	0	5631	0	39	0	0	0	INSURANCE-DISASTER RECOVERY	0.00	0.00	369,647.63	2,808,723.25
10	0	5651	0	0	0	0	0	SALE OF PROPERTY	49,206.00	49,206.00	6,655.11	52,601.46
40	0	5651	0	0	0	0	0	SALE OF PROPERTY	101,589.00	101,589.00	128,491.00	41,706.00
20	0	5821	1050	0	0	0	0	VOC AREA SCHOOL TUITION	251,834.00	251,834.00	179,819.24	178,508.00
20	0	5831	0	0	0	0	0	OTHER LEA'S CONTRACTED ED SERVICES	76,338.00	76,338.00	0.00	0.00
20	0	5831	1050	0	0	0	0	OTHER LEA'S CONTRACTED ED SERVICES-JCHS	0.00	0.00	44,444.08	26,955.53
20	0	5831	3000	0	0	0	0	OTHER LEA'S CONTRACTED ED SERVICES-LCMS	0.00	0.00	7,974.74	2,912.61
10	0	5842	0	0	0	0	0	K-12 DISABLED TRANS REIMB-OTHER LEAS	0.00	0.00	2,700.00	0.00
<b>TOTAL OTHER REVENUE</b>									<b>504,338.00</b>	<b>504,338.00</b>	<b>739,731.80</b>	<b>3,259,635.45</b>
<b>GRAND TOTAL REVENUE</b>									<b>130,185,843.00</b>	<b>132,134,461.00</b>	<b>131,944,192.60</b>	<b>124,643,767.66</b>

# EXPENDITURES



### OPERATING EXPENSES 2022-23



**FY 23 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>						
1110	Elementary	\$ 1,570,758	\$ 15,553,343	\$ -	\$ -	\$ 17,124,101
1130	Middle/Junior High	\$ 391,916	\$ 8,688,544	\$ -	\$ -	\$ 9,080,460
1150	Senior High	\$ 915,239	\$ 9,888,529	\$ -	\$ 50,000	\$ 10,853,768
1191	Summer School (Regular)	\$ 80,157	\$ 751,136	\$ -	\$ -	\$ 831,293
1192	Juvenile Program	\$ 59,126	\$ 1,396,554	\$ -	\$ -	\$ 1,455,680
1210	Gifted	\$ 4,891	\$ 149,560	\$ -	\$ -	\$ 154,451
1221	Special Education and Related Services	\$ 2,945,878	\$ 5,363,731	\$ -	\$ -	\$ 8,309,609
1224	Proportionate Share Services	\$ 21,736	\$ 385,378	\$ -	\$ -	\$ 407,114
1250	Supplemental Instruction	\$ 273,163	\$ 1,571,253	\$ -	\$ -	\$ 1,844,416
1271	Bilingual	\$ 142,779	\$ 406,537	\$ -	\$ -	\$ 549,316
1280	Early Childhood Special Education	\$ 420,749	\$ 736,501	\$ -	\$ -	\$ 1,157,250
1300	Vocational Instruction	\$ 277,961	\$ 1,742,395	\$ -	\$ 229,684	\$ 2,250,040
1400	Student Activities/Athletics	\$ 1,693,448	\$ 1,248,691	\$ -	\$ -	\$ 2,942,139
1911	Tuition To Other Districts within the State	\$ -	\$ 1,434,000	\$ -	\$ -	\$ 1,434,000
1999	Total Instruction (K - 12 Only)	\$ 8,797,801	\$ 49,316,152	\$ -	\$ 279,684	\$ 58,393,637
<b>SUPPORT SERVICES</b>						
2110	Attendance	\$ 266,474	\$ 53,942	\$ -	\$ -	\$ 320,416
2120	Guidance	\$ 319,492	\$ 2,195,986	\$ -	\$ -	\$ 2,515,478
2123	Assessment	\$ 119,727	\$ -	\$ -	\$ -	\$ 119,727
2125	Records Maintenance	\$ 246,848	\$ -	\$ -	\$ -	\$ 246,848
2130-90	Health, Psych Speech And Audio	\$ 2,992,264	\$ 3,259,271	\$ -	\$ -	\$ 6,251,535
2210	Improvement Of Instruction	\$ 671,872	\$ 1,440,857	\$ -	\$ -	\$ 2,112,729
2214	Professional Development	\$ 150,533	\$ 4,509	\$ -	\$ -	\$ 155,042
2220-90	Media Services (Library)	\$ 2,306,047	\$ 1,225,018	\$ -	\$ 261,182	\$ 3,792,247
2310	Board Of Education Services	\$ 1,179,317	\$ -	\$ -	\$ -	\$ 1,179,317
2320-30	Executive Administration	\$ 1,146,853	\$ 1,340,678	\$ -	\$ -	\$ 2,487,531
2331	Technology	\$ 1,673,933	\$ 107,587	\$ -	\$ -	\$ 1,781,520
2400	Building Level Administration	\$ 1,455,741	\$ 3,350,498	\$ -	\$ -	\$ 4,806,239
2510-39	Administrative Services	\$ 594,388	\$ -	\$ -	\$ -	\$ 594,388
2540-49	Operation Of Plant	\$ 9,341,162	\$ -	\$ -	\$ 67,195	\$ 9,408,357
2551	Pupil Transportation Contracted	\$ 4,798,833	\$ 153,638	\$ -	\$ -	\$ 4,952,471
2553	Handicapped Transportation Contracted	\$ 930,000	\$ 14,516	\$ -	\$ -	\$ 944,516
2559	ECSE Transportation Services	\$ 379,995	\$ -	\$ -	\$ -	\$ 379,995
2561	Food Services	\$ 5,914,243	\$ -	\$ -	\$ 100,000	\$ 6,014,243
2631-99	Operation Services	\$ 1,265,098	\$ -	\$ -	\$ -	\$ 1,265,098
2998	Total Support Services	\$ 35,752,820	\$ 13,146,500	\$ -	\$ 428,377	\$ 49,327,697
2999	Total Instruction & Support	\$ 44,550,621	\$ 62,462,652	\$ -	\$ 708,061	\$ 107,721,334
1610	Adult Basic Education	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
3000	Community Services	\$ 689,396	\$ 1,354,279	\$ -	\$ -	\$ 2,043,675
4000	Facilities Acquisition And Constr	\$ -	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000
5100	Principal & Interest	\$ -	\$ -	\$ 10,485,600	\$ 2,424,200	\$ 12,909,800
9998	Subtotal Non-instructional /Support	\$ 694,396	\$ 1,354,279	\$ 10,485,600	\$ 12,424,200	\$ 24,958,475
9999	TOTAL	\$ 45,245,017	\$ 63,816,931	\$ 10,485,600	\$ 13,132,261	\$ 132,679,809

**FY23 SUMMARY OF EXPENSES BY FUND AND OBJECT**

OBJECT	DESCRIPTION	FUND 1	FUND 2	FUND 3	FUND 4	TOTAL
6100	Salaries	\$ 17,956,414	\$ 49,154,867	\$ -	\$ -	\$ 67,111,281
6199	Salaries Subtotal	\$ 17,956,414	\$ 49,154,867	\$ -	\$ -	\$ 67,111,281
6211	Teacher Retirement	\$ 49,736	\$ 7,588,750	\$ -	\$ -	\$ 7,638,486
6221	Non-Teacher Retirement	\$ 1,114,331	\$ 103,783	\$ -	\$ -	\$ 1,218,114
6231	OASDI	\$ 912,026	\$ 143,368	\$ -	\$ -	\$ 1,055,394
6232	Medicare	\$ 220,334	\$ 684,432	\$ -	\$ -	\$ 904,766
6241	Employee Insurance	\$ 1,841,827	\$ 4,707,731	\$ -	\$ -	\$ 6,549,558
6261-71	Other Benefits	\$ 359,117	\$ -	\$ -	\$ -	\$ 359,117
6299	Employee Benefits - Subtotal	\$ 4,497,371	\$ 13,228,064	\$ -	\$ -	\$ 17,725,435
6311	Tuition	\$ 1,160,639	\$ 1,434,000	\$ -	\$ -	\$ 2,594,639
6312-14	Professional Services	\$ 271,540	\$ -	\$ -	\$ -	\$ 271,540
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 Services	\$ 655,008	\$ -	\$ -	\$ -	\$ 655,008
6331	Copier Maint/Food Purch Svs	\$ 412,500	\$ -	\$ -	\$ -	\$ 412,500
6332-33	General Purchased Services	\$ 539,200	\$ -	\$ -	\$ -	\$ 539,200
6334	Equipment Rentals	\$ -	\$ -	\$ -	\$ -	\$ -
6335	Water	\$ 157,500	\$ -	\$ -	\$ -	\$ 157,500
6336	Sewer	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
6337	Computer Software	\$ 1,029,695	\$ -	\$ -	\$ -	\$ 1,029,695
6339	Other Property Services	\$ 130,000	\$ -	\$ -	\$ -	\$ 130,000
6341	Contracted Transportation - To/From School	\$ 5,250,000	\$ -	\$ -	\$ -	\$ 5,250,000
6342	Other Contracted Transportation (Non-Route)	\$ 238,482	\$ -	\$ -	\$ -	\$ 238,482
6343-49	Travel	\$ 563,836	\$ -	\$ -	\$ -	\$ 563,836
6351	Property Insurance	\$ 385,000	\$ -	\$ -	\$ -	\$ 385,000
6352	Liability Insurance	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
6353	Fidelity Bond	\$ 500	\$ -	\$ -	\$ -	\$ 500
6359	Judgements Against LEA	\$ -	\$ -	\$ -	\$ -	\$ -
6361	Communications	\$ 520,000	\$ -	\$ -	\$ -	\$ 520,000
6362	Public Ntoices	\$ 8,000	\$ -	\$ -	\$ -	\$ 8,000
6371	BOE Dues/Memberships	\$ 50,750	\$ -	\$ -	\$ -	\$ 50,750
6391	Other Purchased Services	\$ 639,557	\$ -	\$ -	\$ -	\$ 639,557
6398	Entry Fees/Refunds	\$ 120,300	\$ -	\$ -	\$ -	\$ 120,300
6399	Purchased Services - Subtotal	\$ 13,034,507	\$ 1,434,000	\$ -	\$ -	\$ 14,468,507
6411	Supplies	\$ 3,228,297	\$ -	\$ -	\$ -	\$ 3,228,297
6412	District Wide Tech Supplies	\$ 1,096,883	\$ -	\$ -	\$ -	\$ 1,096,883
6431	Textbooks	\$ 904,500	\$ -	\$ -	\$ -	\$ 904,500
6441	Library	\$ -	\$ -	\$ -	\$ -	\$ -
6451	Periodicals	\$ -	\$ -	\$ -	\$ -	\$ -
6471	Food Purchases	\$ 2,350,000	\$ -	\$ -	\$ -	\$ 2,350,000
6481	Electric	\$ 1,417,050	\$ -	\$ -	\$ -	\$ 1,417,050
6482	Natural Gas	\$ 202,000	\$ -	\$ -	\$ -	\$ 202,000
6483	LP Gas	\$ -	\$ -	\$ -	\$ -	\$ -
6486	Transportation Fuel	\$ 534,995	\$ -	\$ -	\$ -	\$ 534,995
6491	Professional Development	\$ 23,000	\$ -	\$ -	\$ -	\$ 23,000
6499	Supplies - Subtotal	\$ 9,756,725	\$ -	\$ -	\$ -	\$ 9,756,725
6511	Land	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
6521	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -
6531	Improvement to Sites	\$ -	\$ -	\$ -	\$ 9,700,000	\$ 9,700,000
6541	Equipment - General	\$ -	\$ -	\$ -	\$ 242,195	\$ 242,195
6542	Equipment - Instructional	\$ -	\$ -	\$ -	\$ 279,684	\$ 279,684
6543	Hardware - Tech	\$ -	\$ -	\$ -	\$ 186,182	\$ 186,182
6551	Vehicles - except buses	\$ -	\$ -	\$ -	\$ -	\$ -
6591	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
6599	Capital Outlay - Subtotal	\$ -	\$ -	\$ -	\$ 10,708,061	\$ 10,708,061
6611	Bond Principal	\$ -	\$ -	\$ 5,165,000	\$ -	\$ 5,165,000
6613	Lease Purchase Principal	\$ -	\$ -	\$ -	\$ 1,175,000	\$ 1,175,000
6621	Bond Interest	\$ -	\$ -	\$ 5,315,600	\$ -	\$ 5,315,600
6623	Lease Purchase Interest	\$ -	\$ -	\$ -	\$ 1,249,200	\$ 1,249,200
6631	Bond Fees	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
6699	Other - Subtotal	\$ -	\$ -	\$ 10,485,600	\$ 2,424,200	\$ 12,909,800
<b>Total</b>		<b>\$ 45,245,017</b>	<b>\$ 63,816,931</b>	<b>\$ 10,485,600</b>	<b>\$ 13,132,261</b>	<b>\$ 132,679,809</b>

**FY 23 EXPENSES BY FUND AND OBJECT DETAIL**

<b>FNC</b>	<b>OBJECT</b>	<b>Account Description</b>	<b>FY 23 BGT</b>	<b>FY 22 BGT</b>	<b>FY 21 ACT</b>	<b>FY 20 ACT</b>
1111	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	11,901,039.00	11,677,546.00	11,436,895.16	11,572,175.19
1111	OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	1,986.25	2,323.75
1111	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	87,736.00	15,136.00	11,768.50	10,156.50
1111	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	37,543.00	37,543.00	41,253.10	52,731.08
1111	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	43,222.00	36,685.00	36,642.32	30,564.16
1111	OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	25,498.00	25,498.00	18,111.12	18,308.50
1111	OBJ-TENS 621x TOTAL	PSRS	2,006,329.00	1,905,916.00	1,838,149.93	1,854,505.73
1111	OBJ-TENS 622x TOTAL	PEERS	4,865.00	4,756.00	3,214.94	5,576.82
1111	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	176,346.00	172,367.00	162,243.03	167,335.96
1111	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	1,353,134.00	1,322,590.00	1,284,159.00	1,312,551.87
1111	OBJ-TENS 631x TOTAL	SUB SERVICES	501,100.00	427,814.00	316,690.87	289,644.57
1111	OBJ-TENS 633x TOTAL	SOFTWARE	24,310.00	40,000.00	34,602.08	60,174.75
1111	OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	0.00	1,361.48	706.49
1111	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	102.70	0.00
1111	OBJ-TENS 641x TOTAL	SUPPLIES	242,979.00	295,349.00	275,296.97	298,387.06
1111	OBJ-TENS 643x TOTAL	TEXTBOOKS	720,000.00	800,000.00	130,984.64	695,783.20
	<b>FUNCTION 1111 TOTAL</b>	<b>ELEMENTARY</b>	<b>17,124,101.00</b>	<b>16,761,200.00</b>	<b>15,593,462.09</b>	<b>16,370,925.63</b>
1131	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	6,730,390.00	6,468,315.00	6,394,605.94	6,209,368.27
1131	OBJ-TENS 612x TOTAL	SUB SALARY	65,000.00	40,000.00	41,847.50	7,590.00
1131	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	15,415.00	4,915.00	5,650.00	13,392.50
1131	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	30,380.00	30,380.00	26,655.51	19,947.20
1131	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	32,542.00	29,376.00	20,098.80	7,503.39
1131	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	0.00	4,804.53
1131	OBJ-TENS 621x TOTAL	PSRS	1,071,163.00	1,032,471.00	1,015,369.63	990,619.90
1131	OBJ-TENS 622x TOTAL	PEERS	9,333.00	9,124.00	6,696.62	936.27
1131	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	96,901.00	94,714.00	93,780.01	86,682.67
1131	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	679,995.00	664,646.00	669,027.74	651,758.32
1131	OBJ-TENS 631x TOTAL	SUB SERVICES	158,100.00	145,047.00	159,523.60	181,054.24
1131	OBJ-TENS 633x TOTAL	SUPPLIES	7,990.00	0.00	0.00	0.00
1131	OBJ-TENS 641x TOTAL	TEXTBOOKS	183,251.00	192,500.00	185,486.55	176,654.56
1131	OBJ-TENS 643x TOTAL	EQUIPMENT	0.00	0.00	0.00	224,455.62
	<b>FUNCTION 1131 TOTAL</b>	<b>MIDDLE SCHOOL</b>	<b>9,080,460.00</b>	<b>8,711,488.00</b>	<b>8,618,741.90</b>	<b>8,574,767.47</b>
1151	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	7,570,402.00	7,433,364.00	7,326,693.16	7,137,474.62
1151	OBJ-TENS 612x TOTAL	SUB SALARY	32,000.00	17,000.00	16,827.50	6,630.00
1151	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	25,481.00	14,981.00	12,503.75	19,587.50
1151	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	23,484.00	23,484.00	23,144.24	11,914.93
1151	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	73,223.00	69,731.00	60,895.09	68,564.59
1151	OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	7,000.00	7,000.00	9,356.20	4,882.71
1151	OBJ-TENS 621x TOTAL	PSRS	1,309,623.00	1,278,596.00	1,172,917.54	1,131,286.10
1151	OBJ-TENS 622x TOTAL	PEERS	7,007.00	6,850.00	5,215.86	8,645.82
1151	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	121,721.00	118,975.00	107,529.84	108,504.99
1151	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	821,102.00	802,569.00	802,461.96	758,590.34
1151	OBJ-TENS 631x TOTAL	SUB SERVICES	255,000.00	210,386.00	263,280.46	210,016.03
1151	OBJ-TENS 634x TOTAL	TRAVEL/PD	10,000.00	10,000.00	0.00	8,964.40
1151	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	0.00	0.00	0.00	75.00
1151	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	3,316.44	2,371.84
1151	OBJ-TENS 641x TOTAL	SUPPLIES	363,225.00	414,000.00	336,673.93	284,330.16
1151	OBJ-TENS 643x TOTAL	TEXTBOOKS	184,500.00	205,000.00	154,540.71	197,846.14
1151	OBJ-TENS 654x TOTAL	EQUIPMENT	50,000.00	30,000.00	32,203.52	21,778.62
	<b>FUNCTION 1151 TOTAL</b>	<b>HIGH SCHOOL</b>	<b>10,853,768.00</b>	<b>10,641,936.00</b>	<b>10,327,560.20</b>	<b>9,981,463.79</b>
1191	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	620,105.00	604,925.00	8,896.26	713,053.95
1191	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	57,629.00	57,629.00	0.00	65,767.48
1191	OBJ-TENS 621x TOTAL	PSRS	120,406.00	84,038.00	1,147.42	96,318.94
1191	OBJ-TENS 622x TOTAL	PEERS	2,480.00	2,430.00	0.00	3,512.82
1191	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	15,673.00	15,329.00	189.95	19,536.92
1191	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	0.00	4,000.00

**FY 23 EXPENSES BY FUND AND OBJECT DETAIL**

<b>FNC</b>	<b>OBJECT</b>	<b>Account Description</b>	<b>FY 23 BGT</b>	<b>FY 22 BGT</b>	<b>FY 21 ACT</b>	<b>FY 20 ACT</b>
1191	OBJ-TENS 641x TOTAL	SUPPLIES	15,000.00	10,000.00	13,778.15	1,985.05
	FUNCTION 1191 TOTAL	SUMMER SCHOOL	831,293.00	774,351.00	24,011.78	904,175.16
1192	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	1,094,819.00	1,019,816.00	964,113.57	903,549.62
1192	OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	970.00	720.00
1192	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	1,030.00	1,030.00	180.00	2,180.00
1192	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	11,230.00	11,230.00	12,872.98	1,760.20
1192	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	6,099.00	5,808.00	2,566.80	27,212.06
1192	OBJ-TENS 621x TOTAL	PSRS	165,366.00	161,634.00	154,137.05	144,224.37
1192	OBJ-TENS 622x TOTAL	PEERS	3,087.00	3,017.00	205.58	2,234.39
1192	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	17,132.00	16,745.00	13,727.49	14,633.39
1192	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	110,367.00	107,876.00	102,649.74	98,714.41
1192	OBJ-TENS 631x TOTAL	SUB SERVICES	20,000.00	15,262.00	11,160.86	10,938.74
1192	OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	0.00	0.00	83.04
1192	OBJ-TENS 641x TOTAL	SUPPLIES	26,550.00	29,500.00	30,942.13	22,896.92
	FUNCTION 1192 TOTAL	ALTERNATIVE SCHOOL	1,455,680.00	1,371,918.00	1,293,526.20	1,229,147.14
1195	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	0.00	0.00	357,485.00	0.00
1195	OBJ-TENS 621x TOTAL	PSRS	0.00	0.00	48,866.96	0.00
1195	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	8,348.63	0.00
1195	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	34,430.36	0.00
	FUNCTION 1195 TOTAL	VIRTUAL INSTRUCTION	0.00	0.00	449,130.95	0.00
1211	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	106,777.00	104,157.00	107,002.52	107,643.03
1211	OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	310.00	165.00
1211	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	0.00	300.00
1211	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	9,500.00	9,500.00	0.00	0.00
1211	OBJ-TENS 621x TOTAL	PSRS	15,616.00	21,128.00	17,109.09	17,286.63
1211	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	1,920.00	1,877.00	1,506.87	1,473.38
1211	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	15,747.00	15,391.00	11,123.52	11,565.63
1211	OBJ-TENS 631x TOTAL	SUB SERVICES	2,000.00	2,790.00	3,159.93	2,133.95
1211	OBJ-TENS 641x TOTAL	SUPPLIES	2,891.00	3,212.00	4,197.55	2,433.40
	FUNCTION 1211 TOTAL	GIFTED	154,451.00	158,055.00	144,409.48	143,001.02
1221	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	3,623,759.00	3,534,818.00	3,407,447.93	3,215,793.50
1221	OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	5,702.50	1,305.00
1221	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	63,784.00	63,784.00	48,566.25	68,868.75
1221	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	11,805.00	11,805.00	1,700.00	18,757.99
1221	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	2,294,154.00	2,192,212.00	1,889,693.04	2,155,408.19
1221	OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	22,751.00	22,751.00	16,740.00	18,112.50
1221	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	4,367.00	4,367.00	8,953.69	6,365.07
1221	OBJ-TENS 621x TOTAL	PSRS	610,252.00	642,057.00	568,542.03	551,980.81
1221	OBJ-TENS 622x TOTAL	PEERS	151,084.00	147,676.00	140,608.05	149,449.62
1221	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	232,161.00	226,926.00	184,719.32	203,367.48
1221	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	708,766.00	692,769.00	724,316.50	740,010.01
1221	OBJ-TENS 631x TOTAL	SUB SERVICES	100,000.00	270,290.00	153,640.02	194,997.04
1221	OBJ-TENS 634x TOTAL	TRAVEL/PD	5,950.00	5,950.00	3,223.48	1,732.22
1221	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	260,500.00	245,000.00	273,038.78	453,067.27
1221	OBJ-TENS 641x TOTAL	SUPPLIES	80,000.00	80,000.00	99,488.04	64,316.23
1221	OBJ-TENS 649x TOTAL	PROFESSIONAL DEVELOPMENT	22,000.00	22,000.00	4,228.78	20,481.13
1221	OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	10,000.00	0.00	0.00
	FUNCTION 1221 TOTAL	SPECIAL EDUCATION SERVICES	8,191,333.00	8,172,405.00	7,530,608.41	7,864,012.81
1223	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	116,766.00	113,900.00	106,862.00	279,469.08
1223	OBJ-TENS 621x TOTAL	PSRS	0.00	0.00	16,243.19	35,683.32
1223	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	0.00	3,664.42
1223	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	1,510.00	1,475.00	1,447.32	6,708.97
1223	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	5,747.27	21,251.42
	FUNCTION 1223 TOTAL	CEIS	118,276.00	115,375.00	130,299.78	346,777.21

**FY 23 EXPENSES BY FUND AND OBJECT DETAIL**

<b>FNC</b>	<b>OBJECT</b>	<b>Account Description</b>	<b>FY 23 BGT</b>	<b>FY 22 BGT</b>	<b>FY 21 ACT</b>	<b>FY 20 ACT</b>
1224	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	363,926.00	354,994.00	239,978.01	122,199.63
1224	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	935.00	935.00	4,412.50	22,263.75
1224	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	18,173.00	18,173.00	14,711.23	44,575.45
1224	OBJ-TENS 621x TOTAL	PSRS	0.00	22,780.00	31,846.71	20,901.99
1224	OBJ-TENS 622x TOTAL	PEERS	1,927.00	1,883.00	1,065.07	3,328.15
1224	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	10,327.00	10,093.00	7,071.38	6,168.06
1224	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	11,826.00	11,559.00	23,826.18	19,545.93
1224	OBJ-TENS 631x TOTAL	SUB SERVICES	0.00	0.00	103,736.48	116,258.60
1224	OBJ-TENS 641x TOTAL	SUPPLIES	0.00	0.00	980.10	0.00
	<b>FUNCTION 1224 TOTAL</b>	<b>PROPORTIONATE SHARE</b>	<b>407,114.00</b>	<b>420,417.00</b>	<b>427,627.66</b>	<b>355,241.56</b>
1251	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	1,252,118.00	1,281,786.00	1,097,559.00	1,127,182.99
1251	OBJ-TENS 612x TOTAL	SUB SALARY	21,000.00	21,000.00	20,900.00	120.00
1251	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	515.00	515.00	320.00	320.00
1251	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	0.00	0.00	0.00	2,397.98
1251	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	103,958.00	79,660.00	72,837.49	100,275.09
1251	OBJ-TENS 621x TOTAL	PSRS	156,140.00	190,732.00	168,724.64	176,103.86
1251	OBJ-TENS 622x TOTAL	PEERS	4,281.00	4,184.00	5,372.93	4,226.95
1251	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	23,222.00	22,697.00	24,031.58	25,179.26
1251	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	125,223.00	122,400.00	109,668.48	124,082.05
1251	OBJ-TENS 631x TOTAL	SUB SERVICES	30,500.00	30,500.00	10,197.36	10,884.50
1251	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	17,100.00	17,100.00	0.00	14,300.00
1251	OBJ-TENS 641x TOTAL	SUPPLIES	110,359.00	276,278.00	219,836.49	119,232.83
1251	OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	0.00	3,118.00	0.00
	<b>FUNCTION 1251 TOTAL</b>	<b>TITLE I</b>	<b>1,844,416.00</b>	<b>2,046,852.00</b>	<b>1,732,565.97</b>	<b>1,704,305.51</b>
1271	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	332,842.00	324,674.00	274,940.00	268,574.95
1271	OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	280.00	180.00
1271	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	800.00	400.00
1271	OBJ-TENS 616x TOTAL	SUPPORT STAFF SALARY	124,355.00	124,355.00	105,265.52	95,778.27
1271	OBJ-TENS 621x TOTAL	PSRS	40,128.00	50,976.00	43,095.42	42,135.59
1271	OBJ-TENS 622x TOTAL	PEERS	2,012.00	1,929.00	996.25	951.59
1271	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	12,190.00	11,913.00	11,831.35	10,996.07
1271	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	29,152.00	28,495.00	23,049.36	22,758.90
1271	OBJ-TENS 631x TOTAL	SUB SERVICES	1,887.00	1,887.00	1,740.75	2,743.65
1271	OBJ-TENS 634x TOTAL	TRAVEL/PD	2,000.00	2,000.00	390.51	524.64
1271	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	2,500.00	2,500.00	0.00	79.00
1271	OBJ-TENS 641x TOTAL	SUPPLIES	2,250.00	2,500.00	329.30	1,170.16
	<b>FUNCTION 1271 TOTAL</b>	<b>BILINGUAL</b>	<b>549,316.00</b>	<b>551,229.00</b>	<b>462,718.46</b>	<b>446,292.82</b>
1281	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	564,043.00	550,264.00	513,622.59	513,661.48
1281	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	178.20	827.00
1281	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	277,351.00	268,002.00	206,811.77	295,182.82
1281	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	37.00	37.00	733.07	1,737.27
1281	OBJ-TENS 621x TOTAL	PSRS	87,797.00	87,700.00	85,294.99	83,179.88
1281	OBJ-TENS 622x TOTAL	PEERS	27,981.00	27,350.00	14,854.24	23,022.81
1281	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	37,827.00	36,974.00	27,453.21	27,665.74
1281	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	117,044.00	114,402.00	96,504.74	114,159.15
1281	OBJ-TENS 631x TOTAL	SUB SERVICES	19,170.00	19,170.00	14,714.18	12,050.99
1281	OBJ-TENS 634x TOTAL	TRAVEL/PD	2,000.00	2,000.00	463.76	3,200.99
1281	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	10,000.00	10,000.00	8,943.15	12,040.95
1281	OBJ-TENS 641x TOTAL	SUPPLIES	14,000.00	14,000.00	15,870.90	14,847.77
	<b>FUNCTION 1281 TOTAL</b>	<b>EARLY CHILDHOOD SPECIAL EDUCATION</b>	<b>1,157,250.00</b>	<b>1,129,899.00</b>	<b>985,444.80</b>	<b>1,101,576.85</b>
1311	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	1,431,118.00	1,347,219.00	1,326,417.00	1,248,485.55
1311	OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	1,755.00	270.00
1311	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	500.00	500.00	6,260.00	5,760.00
1311	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	10,228.00	10,228.00	2,256.65	24,168.35
1311	OBJ-TENS 621x TOTAL	PSRS	177,953.00	182,242.00	209,265.88	196,324.29
1311	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	0.00	362.10

**FY 23 EXPENSES BY FUND AND OBJECT DETAIL**

<b>FNC</b>	<b>OBJECT</b>	<b>Account Description</b>	<b>FY 23 BGT</b>	<b>FY 22 BGT</b>	<b>FY 21 ACT</b>	<b>FY 20 ACT</b>
1311	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	16,297.00	15,930.00	18,127.30	17,607.53
1311	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	106,299.00	103,900.00	121,263.76	116,150.83
1311	OBJ-TENS 631x TOTAL	SUB SERVICES	40,000.00	33,750.00	19,459.57	44,740.45
1311	OBJ-TENS 634x TOTAL	TRAVEL/PD	1,000.00	1,000.00	12.49	952.53
1311	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	0.00	2,500.00	0.00	190.00
1311	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	45,262.00	21,241.00	42,902.56	25,693.35
1311	OBJ-TENS 641x TOTAL	SUPPLIES	191,699.00	232,254.00	205,492.39	196,988.07
1311	OBJ-TENS 654x TOTAL	EQUIPMENT	229,684.00	255,729.00	243,301.29	247,572.86
	<b>FUNCTION 1311 TOTAL</b>	<b>VOCATIONAL</b>	<b>2,250,040.00</b>	<b>2,206,493.00</b>	<b>2,196,513.89</b>	<b>2,125,265.91</b>
1411	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	205,949.00	201,542.00	198,150.00	196,270.00
1411	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	236,990.00	236,990.00	223,137.66	225,208.00
1411	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	252,993.00	252,993.00	246,793.20	244,417.33
1411	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	802.63	0.00
1411	OBJ-TENS 621x TOTAL	PSRS	64,346.00	54,099.00	62,689.84	62,599.76
1411	OBJ-TENS 622x TOTAL	PEERS	11,870.00	11,603.00	16,987.32	17,265.15
1411	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	18,419.00	18,005.00	23,443.63	23,485.89
1411	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	17,785.00	17,384.00	34,036.34	33,492.40
1411	OBJ-TENS 631x TOTAL	SUB SERVICES	18,500.00	33,500.00	15,993.11	2,956.53
1411	OBJ-TENS 633x TOTAL	SOFTWARE	4,200.00	4,200.00	4,416.25	2,400.00
1411	OBJ-TENS 634x TOTAL	TRAVEL/PD	150,000.00	171,100.00	38,739.07	105,255.23
1411	OBJ-TENS 635x TOTAL	STUDENT ACCIDENT INS.	50,000.00	50,000.00	47,949.00	38,876.00
1411	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	29,000.00	20,000.00	14,829.27	18,348.53
1411	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	293,300.00	265,200.00	273,810.28	191,074.03
1411	OBJ-TENS 641x TOTAL	SUPPLIES	469,839.00	500,043.00	435,387.83	516,745.98
1411	OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	0.00	13,137.05	0.00
	<b>FUNCTION 1411 TOTAL</b>	<b>STUDENT ACTIVITIES</b>	<b>1,823,191.00</b>	<b>1,836,659.00</b>	<b>1,650,302.48</b>	<b>1,678,394.83</b>
1421	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	588,539.00	588,539.00	572,263.72	592,222.46
1421	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	411,543.00	411,543.00	353,518.39	270,118.48
1421	OBJ-TENS 621x TOTAL	PSRS	89,337.00	73,581.00	93,325.24	87,403.70
1421	OBJ-TENS 622x TOTAL	PEERS	8,352.00	8,164.00	6,223.25	8,240.30
1421	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	21,177.00	20,700.00	31,060.54	29,012.45
1421	OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	0.00	0.00	236.88
	<b>FUNCTION 1421 TOTAL</b>	<b>ATHLETICS</b>	<b>1,118,948.00</b>	<b>1,102,527.00</b>	<b>1,056,391.14</b>	<b>987,234.27</b>
1611	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	0.00	0.00	3,330.37	249,326.79
1611	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	0.00	1,950.00
1611	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	0.00	0.00	12,763.02	0.00
1611	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	0.00	0.00	123.92	78,189.70
1611	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	5,000.00	5,000.00	8,133.19	0.00
1611	OBJ-TENS 621x TOTAL	PSRS	0.00	0.00	19.42	18,540.19
1611	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	3.61	7,344.67
1611	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	1,209.46	18,937.33
1611	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	0.00	23,121.72
1611	OBJ-TENS 633x TOTAL	SOFTWARE	0.00	0.00	11,044.06	12,542.63
1611	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	1,814.68	11,082.02
1611	OBJ-TENS 641x TOTAL	SUPPLIES	0.00	0.00	3,777.44	14,615.40
1611	OBJ-TENS 648x TOTAL	ELECTRICITY/NATURAL GAS	0.00	0.00	141.00	2,993.07
	<b>FUNCTION 1611 TOTAL</b>	<b>AEL</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>42,360.17</b>	<b>438,643.52</b>
1911	OBJ-TENS 631x TOTAL	TUITION TO OTHER DISTRICTS	1,434,000.00	1,777,000.00	3,343,651.88	376,473.16
	<b>FUNCTION 1911 TOTAL</b>	<b>PAYMENTS TO OTHER DISTRICTS</b>	<b>1,434,000.00</b>	<b>1,777,000.00</b>	<b>3,343,651.88</b>	<b>376,473.16</b>
2113	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	53,942.00	52,618.00	51,777.00	0.00
2113	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	204,844.00	198,693.00	226,045.28	195,349.20
2113	OBJ-TENS 622x TOTAL	PEERS	15,784.00	15,428.00	20,659.70	14,481.29
2113	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	14,535.00	14,207.00	19,513.95	13,283.84
2113	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	22,711.00	22,199.00	28,733.34	20,151.41
2113	OBJ-TENS 631x TOTAL	SUB SERVICES	6,800.00	0.00	0.00	0.00

**FY 23 EXPENSES BY FUND AND OBJECT DETAIL**

<b>FNC</b>	<b>OBJECT</b>	<b>Account Description</b>	<b>FY 23 BGT</b>	<b>FY 22 BGT</b>	<b>FY 21 ACT</b>	<b>FY 20 ACT</b>
2113	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	500.00	0.00	0.00
2113	OBJ-TENS 641x TOTAL	SUPPLIES	1,800.00	2,500.00	2,070.18	790.99
	<b>FUNCTION 2113 TOTAL</b>	<b>SOCIAL WORKER</b>	<b>320,416.00</b>	<b>306,145.00</b>	<b>348,799.45</b>	<b>244,056.73</b>
2122	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	1,742,303.00	1,699,540.00	1,675,539.75	1,772,507.36
2122	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	1,600.00	3,610.00
2122	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	7,500.00	7,500.00	30,911.83	1,267.80
2122	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	234,657.00	229,848.00	223,078.84	218,805.14
2122	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	3,309.00	3,309.00	0.00	0.00
2122	OBJ-TENS 621x TOTAL	PSRS	267,018.00	264,899.00	262,393.21	278,345.99
2122	OBJ-TENS 622x TOTAL	PEERS	14,916.00	14,579.00	18,216.81	17,177.57
2122	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	36,263.00	35,445.00	38,598.94	39,380.91
2122	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	182,380.00	178,264.00	188,284.28	190,615.99
2122	OBJ-TENS 631x TOTAL	SUB SERVICES	8,110.00	6,217.00	4,672.45	4,114.81
2122	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	4,625.00	1,643.00	2,072.29
2122	OBJ-TENS 641x TOTAL	SUPPLIES	12,950.00	13,500.00	11,767.02	5,041.16
	<b>FUNCTION 2122 TOTAL</b>	<b>GUIDANCE</b>	<b>2,509,406.00</b>	<b>2,457,726.00</b>	<b>2,456,706.13</b>	<b>2,532,939.02</b>
2123	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	118,227.00	115,805.00	114,795.17	111,409.05
2123	OBJ-TENS 621x TOTAL	PSRS	1,500.00	0.00	1,136.87	1,118.64
2123	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	7,594.95	7,375.56
2123	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	8,606.43	8,321.02
2123	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	8,921.52	8,909.41
	<b>FUNCTION 2123 TOTAL</b>	<b>ASSESSMENT</b>	<b>119,727.00</b>	<b>115,805.00</b>	<b>141,054.94</b>	<b>137,133.68</b>
2125	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	241,848.00	227,127.00	216,743.23	202,593.53
2125	OBJ-TENS 621x TOTAL	PSRS	5,000.00	0.00	4,547.28	4,474.43
2125	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	13,090.01	12,041.20
2125	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	15,814.76	14,596.20
2125	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	25,733.92	22,821.96
	<b>FUNCTION 2125 TOTAL</b>	<b>RECORDS MAINTENANCE</b>	<b>246,848.00</b>	<b>227,127.00</b>	<b>275,929.20</b>	<b>256,527.32</b>
2129	OBJ-TENS 612x TOTAL	SUB SALARY	6,072.00	6,072.00	3,670.00	0.00
2129	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	280.76	0.00
	<b>FUNCTION 2129 TOTAL</b>	<b>OTHER GUIDANCE</b>	<b>6,072.00</b>	<b>6,072.00</b>	<b>3,950.76</b>	<b>0.00</b>
2131	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	87,391.00	86,029.00	79,830.00	77,482.50
2131	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	5,616.24	5,593.86
2131	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	5,773.58	5,536.28
2131	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	5,850.96	6,331.00
	<b>FUNCTION 2131 TOTAL</b>	<b>NURSES</b>	<b>87,391.00</b>	<b>86,029.00</b>	<b>97,070.78</b>	<b>94,943.64</b>
2134	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	789,587.00	757,593.00	711,645.19	638,234.39
2134	OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	12,700.00	10,700.00	8,177.00	9,373.00
2134	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	5,561.44	2,074.55
2134	OBJ-TENS 622x TOTAL	PEERS	55,472.00	54,224.00	54,024.67	48,852.96
2134	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	57,039.00	55,752.00	53,142.18	47,620.58
2134	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	81,447.00	79,610.00	79,603.00	79,173.65
2134	OBJ-TENS 631x TOTAL	SUB SERVICES	3,500.00	2,600.00	4,112.25	2,500.00
2134	OBJ-TENS 634x TOTAL	OTHER PURCHASED SERVICE	500.00	500.00	0.00	68.50
2134	OBJ-TENS 641x TOTAL	SUPPLIES	17,550.00	19,500.00	23,957.58	15,189.37
2134	OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	0.00	211,087.00	0.00
	<b>FUNCTION 2134 TOTAL</b>	<b>NURSING SERVICES</b>	<b>1,017,795.00</b>	<b>980,479.00</b>	<b>1,151,310.31</b>	<b>843,087.00</b>
2139	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	45,598.00	44,000.00	44,000.00	0.00
2139	OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	0.00	0.00	56,961.19	0.00
2139	OBJ-TENS 621x TOTAL	PSRS	0.00	0.00	279.12	0.00
2139	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	3,428.64	0.00
2139	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	6,708.34	0.00
2139	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	6,185.92	0.00



**FY 23 EXPENSES BY FUND AND OBJECT DETAIL**

<b>FNC</b>	<b>OBJECT</b>	<b>Account Description</b>	<b>FY 23 BGT</b>	<b>FY 22 BGT</b>	<b>FY 21 ACT</b>	<b>FY 20 ACT</b>
2139	OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	0.00	276.62	0.00
2139	OBJ-TENS 641x TOTAL	SUPPLIES	24,750.00	27,500.00	23,640.94	0.00
	<b>FUNCTION 2139 TOTAL</b>	<b>OTHER HEALTH SERVICES</b>	<b>70,348.00</b>	<b>71,500.00</b>	<b>141,480.77</b>	<b>0.00</b>
2141	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	715,205.00	707,496.00	730,527.49	702,789.02
2141	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	3,081.26	3,240.00
2141	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	62,092.00	60,000.00	54,861.83	0.00
2141	OBJ-TENS 621x TOTAL	PSRS	122,662.00	99,323.00	114,677.99	102,461.14
2141	OBJ-TENS 622x TOTAL	PEERS	13,299.00	12,998.00	4,438.46	4,088.97
2141	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	14,783.00	14,449.00	14,351.92	12,766.77
2141	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	65,987.00	64,498.00	74,417.70	66,497.30
2141	OBJ-TENS 631x TOTAL	SUB SERVICES	1,400.00	2,314.00	2,986.89	3,993.83
2141	OBJ-TENS 634x TOTAL	TRAVEL/PD	400.00	660.00	0.00	660.31
2141	OBJ-TENS 641x TOTAL	SUPPLIES	1,980.00	2,400.00	1,962.03	2,192.94
	<b>FUNCTION 2141 TOTAL</b>	<b>BEHAVIOR</b>	<b>997,808.00</b>	<b>964,138.00</b>	<b>1,001,305.57</b>	<b>898,690.28</b>
2142	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	657,415.00	641,279.00	638,899.00	627,162.11
2142	OBJ-TENS 612x TOTAL	SUB SALARY	64,715.00	64,715.00	62,340.00	38,750.00
2142	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	9,000.00	10,280.00
2142	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	52,233.00	49,742.00	38,795.00	21,010.00
2142	OBJ-TENS 621x TOTAL	PSRS	117,563.00	101,712.00	100,635.88	96,764.79
2142	OBJ-TENS 622x TOTAL	PEERS	8,409.00	8,220.00	0.00	1,108.75
2142	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	22,765.00	22,255.00	16,692.22	14,584.83
2142	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	69,394.00	67,828.00	57,889.40	59,058.44
2142	OBJ-TENS 631x TOTAL	SUB SERVICES	3,000.00	0.00	2,400.00	0.00
2142	OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	100.00	0.00	358.47
	<b>FUNCTION 2142 TOTAL</b>	<b>PSYCHOLOGICAL SERVICES</b>	<b>995,494.00</b>	<b>955,851.00</b>	<b>926,651.50</b>	<b>869,077.39</b>
2151	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	51,867.00	50,594.00	52,520.00	49,275.07
2151	OBJ-TENS 621x TOTAL	PSRS	5,000.00	0.00	9,072.20	6,445.82
2151	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	0.00	654.16
2151	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	681.96	1,237.90
2151	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	5,747.76	4,905.83
	<b>FUNCTION 2151 TOTAL</b>	<b>SPEECH/AUDIO DIRECTION</b>	<b>56,867.00</b>	<b>50,594.00</b>	<b>68,021.92</b>	<b>62,518.78</b>
2152	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	959,269.00	935,726.00	969,957.40	942,259.50
2152	OBJ-TENS 612x TOTAL	SUB SALARY	22,531.00	22,531.00	21,715.23	0.00
2152	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	1,923.75	420.00
2152	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	527,639.00	509,854.00	494,879.89	105,697.14
2152	OBJ-TENS 621x TOTAL	PSRS	148,546.00	176,658.00	155,393.97	144,291.40
2152	OBJ-TENS 622x TOTAL	PEERS	5,636.00	5,509.00	36,717.06	8,141.72
2152	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	34,597.00	33,819.00	51,659.39	22,763.96
2152	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	115,420.00	112,811.00	139,848.04	101,447.27
2152	OBJ-TENS 631x TOTAL	SUB SERVICES	0.00	0.00	341.70	0.00
2152	OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	400.00	0.00	267.64
	<b>FUNCTION 2152 TOTAL</b>	<b>SPEECH/AUDIOLOGY</b>	<b>1,813,638.00</b>	<b>1,797,308.00</b>	<b>1,872,436.43</b>	<b>1,325,288.63</b>
2162	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	648,677.00	626,812.00	625,083.58	566,752.78
2162	OBJ-TENS 622x TOTAL	PEERS	37,896.00	37,041.00	46,670.21	42,145.90
2162	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	35,001.00	34,213.00	44,679.45	40,569.45
2162	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	47,693.00	46,617.00	58,071.55	52,114.61
2162	OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	1,500.00	258.35	2,622.38
	<b>FUNCTION 2162 TOTAL</b>	<b>OCCUPATIONAL THERAPY</b>	<b>769,267.00</b>	<b>746,183.00</b>	<b>774,763.14</b>	<b>704,205.12</b>
2172	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	314,779.00	304,169.00	304,486.28	283,399.31
2172	OBJ-TENS 621x TOTAL	PSRS	0.00	0.00	4,071.75	3,938.40
2172	OBJ-TENS 622x TOTAL	PEERS	17,270.00	16,880.00	19,443.78	18,435.92
2172	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	13,847.00	13,534.00	20,551.17	19,246.29
2172	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	17,428.00	17,035.00	23,863.71	27,419.77
	<b>FUNCTION 2172 TOTAL</b>	<b>PHYSICAL THERAPY</b>	<b>363,324.00</b>	<b>351,618.00</b>	<b>372,416.69</b>	<b>352,439.69</b>

**FY 23 EXPENSES BY FUND AND OBJECT DETAIL**

<b>FNC</b>	<b>OBJECT</b>	<b>Account Description</b>	<b>FY 23 BGT</b>	<b>FY 22 BGT</b>	<b>FY 21 ACT</b>	<b>FY 20 ACT</b>
2182	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	62,299.00	60,770.00	59,862.00	58,833.00
2182	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	1,200.00	0.00
2182	OBJ-TENS 621x TOTAL	PSRS	9,827.00	9,605.00	9,480.36	9,331.20
2182	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	826.00	808.00	810.24	778.22
2182	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	5,901.00	5,768.00	5,778.96	5,774.42
2182	OBJ-TENS 634x TOTAL	TRAVEL/PD	750.00	750.00	0.00	1,287.12
	<b>FUNCTION 2182 TOTAL</b>	<b>VISUALLY IMPAIRED</b>	<b>79,603.00</b>	<b>77,701.00</b>	<b>77,131.56</b>	<b>76,003.96</b>
2211	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	925,798.00	897,449.00	887,731.00	863,316.80
2211	OBJ-TENS 621x TOTAL	PSRS	142,675.00	138,310.00	139,936.84	135,425.00
2211	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	12,240.00	11,965.00	12,158.67	11,703.43
2211	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	71,472.00	69,859.00	81,203.57	74,376.42
2211	OBJ-TENS 631x TOTAL	SUB SERVICES	1,000.00	3,412.00	908.14	0.00
2211	OBJ-TENS 641x TOTAL	SUPPLIES	720.00	800.00	802.50	259.28
	<b>FUNCTION 2211 TOTAL</b>	<b>PLANNING AND DEVELOPMENT</b>	<b>1,153,905.00</b>	<b>1,121,795.00</b>	<b>1,122,740.72</b>	<b>1,085,080.93</b>
2212	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	2,059.00	2,059.00	0.00	0.00
2212	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	42,021.00	40,605.00	35,943.80	35,088.76
2212	OBJ-TENS 621x TOTAL	PSRS	458.00	447.00	0.00	0.00
2212	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	2,397.62	2,381.40
2212	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	46.00	45.00	2,693.89	2,690.66
2212	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	4,465.20	150.48
	<b>FUNCTION 2212 TOTAL</b>	<b>COMPUTER SERVICES</b>	<b>44,584.00</b>	<b>43,156.00</b>	<b>45,500.51</b>	<b>40,311.30</b>
2213	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	202,508.00	197,538.00	129,423.00	129,691.00
2213	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	22,838.00	22,838.00	131,912.50	135,100.00
2213	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	857.00	857.00	0.00	0.00
2213	OBJ-TENS 621x TOTAL	PSRS	45,645.00	26,772.00	38,346.96	38,603.67
2213	OBJ-TENS 622x TOTAL	PEERS	22.00	22.00	541.94	648.27
2213	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	7,342.00	7,177.00	4,096.64	4,278.50
2213	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	11,548.00	11,288.00	11,597.28	11,586.49
2213	OBJ-TENS 631x TOTAL	SUB SERVICES	194,404.00	136,896.00	93,400.30	127,397.42
2213	OBJ-TENS 634x TOTAL	TRAVEL/PD	243,010.00	138,900.00	109,748.40	224,400.35
2213	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	12,000.00	26,000.00	7,819.45	34,290.11
2213	OBJ-TENS 641x TOTAL	SUPPLIES	174,066.00	175,700.00	132,239.42	128,216.36
	<b>FUNCTION 2213 TOTAL</b>	<b>SUPPORT/IMPROVE SERVICES</b>	<b>914,240.00</b>	<b>743,988.00</b>	<b>659,125.89</b>	<b>834,212.17</b>
2214	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	3,861.00	3,861.00	0.00	0.00
2214	OBJ-TENS 621x TOTAL	PSRS	589.00	575.00	0.00	0.00
2214	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	59.00	58.00	0.00	0.00
2214	OBJ-TENS 631x TOTAL	SUB SERVICES	10,000.00	17,489.00	1,469.00	10,700.85
2214	OBJ-TENS 634x TOTAL	TRAVEL/PD	58,726.00	68,726.00	12,220.18	62,664.39
2214	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	1,000.00	1,000.00	0.00	0.00
2214	OBJ-TENS 641x TOTAL	SUPPLIES	80,807.00	89,785.00	80,802.06	76,413.17
	<b>FUNCTION 2214 TOTAL</b>	<b>PROFESSIONAL DEVELOPMENT</b>	<b>155,042.00</b>	<b>181,494.00</b>	<b>94,491.24</b>	<b>149,778.41</b>
2221	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	6,369.00	6,213.00	6,106.00	6,064.00
2221	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	0.00	0.00	0.00	3,972.95
2221	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	0.00	0.00	2,775.85	2,818.64
2221	OBJ-TENS 621x TOTAL	PSRS	1,573.00	6,425.00	885.37	879.25
2221	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	181.92	192.07
2221	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	300.91	418.80
2221	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	2,998.00	2,930.00	0.00	0.00
	<b>FUNCTION 2221 TOTAL</b>	<b>LIBRARY</b>	<b>10,940.00</b>	<b>15,568.00</b>	<b>10,250.05</b>	<b>14,345.71</b>
2222	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	950,643.00	927,310.00	873,424.68	905,741.68
2222	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	19,500.00	19,500.00	0.00	3,972.95
2222	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	164,906.00	161,528.00	180,423.33	170,428.94
2222	OBJ-TENS 621x TOTAL	PSRS	149,957.00	146,572.00	139,221.62	143,400.39

**FY 23 EXPENSES BY FUND AND OBJECT DETAIL**

FNC	OBJECT	Account Description	FY 23 BGT	FY 22 BGT	FY 21 ACT	FY 20 ACT
2222	OBJ-TENS 622x TOTAL	PEERS	10,582.00	10,344.00	13,696.76	12,223.76
2222	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	25,089.00	24,523.00	24,919.95	24,698.15
2222	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	91,893.00	89,817.00	103,737.56	108,631.32
2222	OBJ-TENS 631x TOTAL	SUB SERVICES	6,547.00	6,547.00	36,826.39	12,541.09
2222	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	0.00	1,790.00
2222	OBJ-TENS 641x TOTAL	SUPPLIES	175,050.00	194,500.00	28,802.70	22,041.22
2222	OBJ-TENS 644x TOTAL	PERIODICALS	0.00	0.00	151,016.98	128,192.45
2222	OBJ-TENS 645x TOTAL	RESOURCE MATERIALS	0.00	0.00	48,537.27	27,486.17
	<b>FUNCTION 2222 TOTAL</b>	<b>LIBRARY SERVICES</b>	<b>1,594,167.00</b>	<b>1,580,641.00</b>	<b>1,600,607.24</b>	<b>1,561,148.12</b>
2225	OBJ-TENS 631x TOTAL	SUB SERVICES	40,000.00	40,000.00	45,278.71	22,412.50
2225	OBJ-TENS 633x TOTAL	SOFTWARE/COPY-PRINTER MAINT	631,295.00	634,000.00	621,933.28	591,524.73
2225	OBJ-TENS 636x TOTAL	TECHNOLOGY COMMUNICATIONS	175,000.00	175,000.00	274,050.84	279,256.30
2225	OBJ-TENS 641x TOTAL	SUPPLIES	1,079,663.00	1,190,000.00	1,989,379.19	1,163,813.83
2225	OBJ-TENS 654x TOTAL	EQUIPMENT	261,182.00	200,000.00	108,688.86	246,004.31
	<b>FUNCTION 2225 TOTAL</b>	<b>COMPUTER INST</b>	<b>2,187,140.00</b>	<b>2,239,000.00</b>	<b>3,039,330.88</b>	<b>2,303,011.67</b>
2311	OBJ-TENS 626x TOTAL	WORKMANS COMP	343,771.00	336,012.00	333,387.04	197,607.71
2311	OBJ-TENS 627x TOTAL	UNEMPLOYMENT	15,346.00	15,000.00	23,270.99	18,787.12
2311	OBJ-TENS 631x TOTAL	LEGAL SERVICES	412,000.00	491,000.00	129,183.30	171,732.00
2311	OBJ-TENS 633x TOTAL	SOFTWARE	13,000.00	13,000.00	13,000.00	13,000.00
2311	OBJ-TENS 634x TOTAL	TRAVEL/PD	10,000.00	10,000.00	1,724.00	2,304.68
2311	OBJ-TENS 635x TOTAL	FIDELITY BOND/PROPERTY INSURANCE	350,500.00	500.00	328.00	316.72
2311	OBJ-TENS 636x TOTAL	PUBLIC NOTICE	4,000.00	4,000.00	2,843.10	2,105.55
2311	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	18,000.00	18,000.00	15,745.00	15,376.00
2311	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICES	3,000.00	3,000.00	10,099.00	1,574.47
2311	OBJ-TENS 641x TOTAL	SUPPLIES	9,700.00	3,000.00	4,991.13	3,165.42
	<b>FUNCTION 2311 TOTAL</b>	<b>BOARD OF EDUCATION</b>	<b>1,179,317.00</b>	<b>893,512.00</b>	<b>534,571.56</b>	<b>425,969.67</b>
2321	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	561,536.00	549,518.00	643,329.99	679,277.00
2321	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	20,000.00	20,000.00	18,792.02	19,440.00
2321	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	386,164.00	372,704.00	333,604.75	305,683.61
2321	OBJ-TENS 616x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	0.00	1,737.50
2321	OBJ-TENS 621x TOTAL	PSRS	100,028.00	122,206.00	90,490.83	96,403.01
2321	OBJ-TENS 622x TOTAL	PEERS	147,828.00	145,572.00	25,055.86	23,001.97
2321	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	170,423.00	166,574.00	35,879.66	34,235.43
2321	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	205,776.00	201,131.00	54,560.63	61,413.81
2321	OBJ-TENS 631x TOTAL	SUB SERVICES	0.00	0.00	176.55	8,955.71
2321	OBJ-TENS 634x TOTAL	TRAVEL/PD	20,000.00	20,000.00	16,757.13	16,020.75
2321	OBJ-TENS 635x TOTAL	JUDGEMENTS/SETTLEMENTS	0.00	0.00	5,659.98	3.52
2321	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	400.00	0.00	240.00	200.00
2321	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	(19,458.09)	218.00
2321	OBJ-TENS 641x TOTAL	SUPPLIES	6,300.00	7,000.00	8,308.79	10,630.16
2321	OBJ-TENS 655x TOTAL	VEHICLES	0.00	0.00	0.00	86,400.00
	<b>FUNCTION 2321 TOTAL</b>	<b>BOE/SEC/DISTRICT-WIDE</b>	<b>1,618,455.00</b>	<b>1,604,705.00</b>	<b>1,213,398.10</b>	<b>1,343,620.47</b>
2329	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	522,218.00	487,079.00	452,605.00	308,118.75
2329	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	7,000.00	7,000.00	6,880.00	6,700.00
2329	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	74,509.00	73,032.00	76,204.43	124,870.28
2329	OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	0.00	0.00	34.28	10,027.55
2329	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	6,247.00	6,247.00	7,976.27	0.00
2329	OBJ-TENS 621x TOTAL	PSRS	68,494.00	47,399.00	69,577.54	47,159.64
2329	OBJ-TENS 622x TOTAL	PEERS	1,067.00	0.00	5,509.47	9,352.92
2329	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	5,158.00	5,042.00	12,097.96	13,716.10
2329	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	17,902.00	17,498.00	37,135.89	33,327.34
2329	OBJ-TENS 631x TOTAL	SUB SERVICES	35,000.00	35,000.00	12,150.34	21,905.27
2329	OBJ-TENS 633x TOTAL	SOFTWARE	27,000.00	27,000.00	26,062.96	19,865.00
2329	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	48,000.00	38,000.00	37,618.41	41,357.48
2329	OBJ-TENS 641x TOTAL	SUPPLIES	56,481.00	62,757.00	33,959.08	64,566.09
	<b>FUNCTION 2329 TOTAL</b>	<b>OTHER EXEC ADMIN SERV</b>	<b>869,076.00</b>	<b>806,054.00</b>	<b>777,811.63</b>	<b>700,966.42</b>

**FY 23 EXPENSES BY FUND AND OBJECT DETAIL**

<b>FNC</b>	<b>OBJECT</b>	<b>Account Description</b>	<b>FY 23 BGT</b>	<b>FY 22 BGT</b>	<b>FY 21 ACT</b>	<b>FY 20 ACT</b>
2331	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	87,421.00	85,275.00	80,498.00	84,712.20
2331	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	2,000.00	2,000.00	1,980.00	2,128.50
2331	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	0.00	0.00	0.00	3,880.00
2331	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	1,184,374.00	1,167,414.00	1,069,880.66	1,031,638.79
2331	OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	0.00	0.00	1,221.00	23,030.00
2331	OBJ-TENS 621x TOTAL	PSRS	3,929.00	25,465.00	12,472.67	14,465.24
2331	OBJ-TENS 622x TOTAL	PEERS	73,831.00	72,164.00	76,478.08	73,447.00
2331	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	75,251.00	73,555.00	81,011.24	79,573.69
2331	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	92,214.00	90,132.00	87,369.56	82,505.16
2331	OBJ-TENS 633x TOTAL	SOFTWARE	257,000.00	195,000.00	236,561.24	70,009.46
2331	OBJ-TENS 634x TOTAL	TRAVEL/PD	5,000.00	10,000.00	0.00	300.41
2331	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	500.00	0.00	199.00	0.00
	<b>FUNCTION 2331 TOTAL</b>	<b>TECHNOLOGY SERVICES</b>	<b>1,781,520.00</b>	<b>1,721,005.00</b>	<b>1,647,671.45</b>	<b>1,465,690.45</b>
2411	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	2,659,425.00	2,602,507.00	2,706,979.28	2,663,330.51
2411	OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	6,300.00	0.00
2411	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	4,260.00	4,260.00	4,660.00	4,310.00
2411	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	57,725.00	57,725.00	5,172.05	30,572.01
2411	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	1,013,976.00	993,233.00	1,006,071.68	972,572.74
2411	OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	96,488.00	96,488.00	80,109.97	77,496.16
2411	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	17,097.00	17,097.00	1,194.60	4,720.93
2411	OBJ-TENS 621x TOTAL	PSRS	436,373.00	416,750.00	422,576.16	416,524.80
2411	OBJ-TENS 622x TOTAL	PEERS	77,720.00	75,969.00	71,279.07	69,232.38
2411	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	121,258.00	118,525.00	115,924.44	112,818.18
2411	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	306,967.00	300,038.00	294,061.92	293,196.61
2411	OBJ-TENS 631x TOTAL	SUB SERVICES	10,000.00	0.00	9,134.87	22,758.41
2411	OBJ-TENS 641x TOTAL	SUPPLIES	4,950.00	5,500.00	3,084.65	4,753.52
	<b>FUNCTION 2411 TOTAL</b>	<b>BUILDING ADMINISTRATION</b>	<b>4,806,239.00</b>	<b>4,688,092.00</b>	<b>4,726,548.69</b>	<b>4,672,286.25</b>
2511	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	136,035.00	133,451.00	105,374.36	74,135.08
2511	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	7,262.16	5,177.98
2511	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	6,847.37	4,453.36
2511	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	2,652.54	2,525.04
	<b>FUNCTION 2511 TOTAL</b>	<b>BUSINESS SUPPORT</b>	<b>136,035.00</b>	<b>133,451.00</b>	<b>122,136.43</b>	<b>86,291.46</b>
2521	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	110,669.00	108,567.00	105,501.00	103,663.00
2521	OBJ-TENS 617x TOTAL	PEERS	0.00	0.00	2,871.72	0.00
2521	OBJ-TENS 622x TOTAL	MEDICARE/OASDI	0.00	0.00	7,509.00	7,382.89
2521	OBJ-TENS 623x TOTAL	MEDICAL INSURANCE	0.00	0.00	7,585.41	7,219.83
2521	OBJ-TENS 624x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	5,969.04	5,962.80
	<b>FUNCTION 2521 TOTAL</b>	<b>FISCAL SERVICES</b>	<b>110,669.00</b>	<b>108,567.00</b>	<b>129,436.17</b>	<b>124,228.52</b>
2523	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	105,399.00	103,397.00	101,866.92	100,806.46
2523	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	7,657.31	7,544.13
2523	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	7,691.19	7,607.21
2523	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	11,477.28	11,469.12
2523	OBJ-TENS 631x TOTAL	SUB SERVICES	10,000.00	7,500.00	7,312.01	12,345.33
2523	OBJ-TENS 633x TOTAL	SOFTWARE	73,000.00	73,000.00	72,466.66	62,354.84
2523	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	224.97	713.21
	<b>FUNCTION 2523 TOTAL</b>	<b>ACCOUNTS PAYABLE/BANKING FEES</b>	<b>188,399.00</b>	<b>183,897.00</b>	<b>208,696.34</b>	<b>202,840.30</b>
2524	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	117,635.00	115,400.00	106,661.30	58,619.14
2524	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	7,985.36	4,399.97
2524	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	6,999.45	3,504.66
2524	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	10,576.20	5,769.13
2524	OBJ-TENS 633x TOTAL	SOFTWARE	11,500.00	11,500.00	11,070.01	11,547.11
	<b>FUNCTION 2524 TOTAL</b>	<b>PAYROLL SERVICES</b>	<b>129,135.00</b>	<b>126,900.00</b>	<b>143,292.32</b>	<b>83,840.01</b>
2529	OBJ-TENS 631x TOTAL	MEDICAID BILLING SERVICES	24,000.00	24,000.00	31,135.59	29,231.56

**FY 23 EXPENSES BY FUND AND OBJECT DETAIL**

<b>FNC</b>	<b>OBJECT</b>	<b>Account Description</b>	<b>FY 23 BGT</b>	<b>FY 22 BGT</b>	<b>FY 21 ACT</b>	<b>FY 20 ACT</b>
2529	OBJ-TENS 634x TOTAL	TRAVEL/PD	2,000.00	2,000.00	311.25	2,086.79
2529	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	1,000.00	1,000.00	1,991.00	446.25
2529	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	0.00	1,818.75
2529	OBJ-TENS 641x TOTAL	SUPPLIES	3,150.00	3,500.00	2,338.86	0.00
	<b>FUNCTION 2529 TOTAL</b>	<b>OTHER FISCAL SERVICES</b>	<b>30,150.00</b>	<b>30,500.00</b>	<b>35,776.70</b>	<b>33,583.35</b>
2541	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	532,946.00	510,524.00	486,388.14	475,021.62
2541	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	740.45	0.00
2541	OBJ-TENS 622x TOTAL	PEERS	28,605.00	27,958.00	35,817.32	35,066.55
2541	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	30,728.00	30,036.00	35,420.04	34,614.68
2541	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	40,127.00	39,219.00	44,202.52	44,367.39
	<b>FUNCTION 2541 TOTAL</b>	<b>CUSTODIAL/MAINTENANCE</b>	<b>632,406.00</b>	<b>607,737.00</b>	<b>602,568.47</b>	<b>589,070.24</b>
2542	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	3,258,735.00	3,101,993.00	2,927,306.35	2,683,991.20
2542	OBJ-TENS 616x TOTAL	SUPPORT STAFF LEAVE PAYOUT	4,465.00	4,465.00	0.00	0.00
2542	OBJ-TENS 617x TOTAL	PEERS	12,554.00	12,554.00	16,826.32	13,881.68
2542	OBJ-TENS 622x TOTAL	MEDICARE/OASDI	249,720.00	244,083.00	229,135.47	210,219.78
2542	OBJ-TENS 623x TOTAL	MEDICAL INSURANCE	246,215.00	240,658.00	215,205.36	197,702.48
2542	OBJ-TENS 624x TOTAL	SUB SERVICES	496,862.00	485,648.00	449,074.14	411,066.10
2542	OBJ-TENS 631x TOTAL	PURCH SERV/WATER & SEWER/DISPOSAL	8,000.00	0.00	1,360.99	(1,100.00)
2542	OBJ-TENS 633x TOTAL	TRAVEL/PD	777,500.00	795,000.00	894,940.63	964,179.95
2542	OBJ-TENS 635x TOTAL	PROPERTY/LIABILITY INS.	385,000.00	706,054.00	706,054.00	444,622.57
2542	OBJ-TENS 636x TOTAL	TELEPHONE	305,000.00	305,000.00	348,259.71	242,404.53
2542	OBJ-TENS 641x TOTAL	SUPPLIES	661,500.00	735,000.00	1,567,318.94	942,663.83
2542	OBJ-TENS 648x TOTAL	ELECTRICITY/NATURAL GAS	1,619,050.00	1,776,500.00	1,558,070.14	1,964,309.10
2542	OBJ-TENS 654x TOTAL	EQUIPMENT	61,400.00	86,400.00	81,607.10	0.00
	<b>FUNCTION 2542 TOTAL</b>	<b>FACILITIES</b>	<b>8,086,001.00</b>	<b>8,493,355.00</b>	<b>8,995,159.15</b>	<b>8,073,941.22</b>
2543	OBJ-TENS 633x TOTAL	PURCH SERV/WATER & SEWER/DISPOSAL	130,000.00	130,000.00	171,230.67	138,773.57
2543	OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	0.00	0.00	18,370.00
	<b>FUNCTION 2543 TOTAL</b>	<b>UPKEEP OF PROPERTY</b>	<b>130,000.00</b>	<b>130,000.00</b>	<b>171,230.67</b>	<b>157,143.57</b>
2544	OBJ-TENS 633x TOTAL	PURCH SERV/WATER & SEWER/DISPOSAL	0.00	0.00	951.97	0.00
2544	OBJ-TENS 641x TOTAL	SUPPLIES	49,950.00	55,500.00	56,542.64	89,157.57
	<b>FUNCTION 2544 TOTAL</b>	<b>EQUIPMENT SERVICES</b>	<b>49,950.00</b>	<b>55,500.00</b>	<b>57,494.61</b>	<b>89,157.57</b>
2545	OBJ-TENS 633x TOTAL	PURCH SERV/WATER & SEWER/DISPOSAL	35,000.00	35,000.00	36,879.21	10,167.46
	<b>FUNCTION 2545 TOTAL</b>	<b>VEHICLE SERVICING</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>36,879.21</b>	<b>10,167.46</b>
2546	OBJ-TENS 631x TOTAL	SCHOOL RESOURCE OFFICERS	380,000.00	370,000.00	362,739.32	350,314.66
2546	OBJ-TENS 634x TOTAL	TRAVEL/PD	2,000.00	2,000.00	0.00	314.20
2546	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	52,205.00	50,561.00	121,833.27	28,505.21
2546	OBJ-TENS 641x TOTAL	SUPPLIES	30,000.00	39,644.00	50,705.26	28,441.72
2546	OBJ-TENS 654x TOTAL	EQUIPMENT	5,795.00	5,795.00	5,795.00	34,991.75
	<b>FUNCTION 2546 TOTAL</b>	<b>SAFETY &amp; SECURITY</b>	<b>470,000.00</b>	<b>468,000.00</b>	<b>541,072.85</b>	<b>442,567.54</b>
2549	OBJ-TENS 634x TOTAL	TRAVEL/PD	5,000.00	7,000.00	0.00	7,012.34
	<b>FUNCTION 2549 TOTAL</b>	<b>OTHER MAINT/CUST</b>	<b>5,000.00</b>	<b>7,000.00</b>	<b>0.00</b>	<b>7,012.34</b>
2551	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	153,638.00	150,350.00	0.00	0.00
2551	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	80,575.00	98,997.00	95,569.74	75,849.63
2551	OBJ-TENS 622x TOTAL	PEERS	1,449.00	1,416.00	6,759.42	5,432.49
2551	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	1,643.00	1,606.00	6,648.18	5,154.87
2551	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	84.00	82.00	4,193.28	4,426.48
2551	OBJ-TENS 633x TOTAL	SOFTWARE	1,600.00	30,000.00	0.00	1,400.00
2551	OBJ-TENS 634x TOTAL	PUPIL TRANSPORTATION SERVICES	4,263,482.00	4,104,740.00	3,366,206.55	2,047,535.91
2551	OBJ-TENS 641x TOTAL	SUPPLIES	0.00	0.00	706.11	0.00
2551	OBJ-TENS 648x TOTAL	BUS FUEL	450,000.00	340,732.00	249,880.67	204,619.90
	<b>FUNCTION 2551 TOTAL</b>	<b>TRANSPORTATION</b>	<b>4,952,471.00</b>	<b>4,727,923.00</b>	<b>3,729,963.95</b>	<b>2,344,419.28</b>

**FY 23 EXPENSES BY FUND AND OBJECT DETAIL**

<b>FNC</b>	<b>OBJECT</b>	<b>Account Description</b>	<b>FY 23 BGT</b>	<b>FY 22 BGT</b>	<b>FY 21 ACT</b>	<b>FY 20 ACT</b>
2552	OBJ-TENS 631x TOTAL	PROFESSIONAL DEVELOPMENT	0.00	0.00	150.00	0.00
2552	OBJ-TENS 633x TOTAL	SOFTWARE	0.00	0.00	970.29	0.00
2552	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	544.91	0.00
	<b>FUNCTION 2552 TOTAL</b>	<b>PUPIL TRANSP, DIST OWNED</b>	<b>0.00</b>	<b>0.00</b>	<b>1,665.20</b>	<b>0.00</b>
2553	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	14,516.00	14,205.00	0.00	0.00
2553	OBJ-TENS 634x TOTAL	PUPIL TRANSPORTATION SERVICES	875,000.00	652,482.00	1,188,531.80	685,097.94
2553	OBJ-TENS 648x TOTAL	BUS FUEL	55,000.00	48,853.00	60,065.89	61,174.05
	<b>FUNCTION 2553 TOTAL</b>	<b>OH TRANSPORTATION</b>	<b>944,516.00</b>	<b>715,540.00</b>	<b>1,248,597.69</b>	<b>746,271.99</b>
2558	OBJ-TENS 634x TOTAL	PUPIL TRANSPORTATION SERVICES	0.00	230.00	112,104.17	0.00
	<b>FUNCTION 2558 TOTAL</b>	<b>PUPIL TRANSP(NON-REIMB)</b>	<b>0.00</b>	<b>230.00</b>	<b>112,104.17</b>	<b>0.00</b>
2559	OBJ-TENS 634x TOTAL	PUPIL TRANSPORTATION SERVICES	350,000.00	342,778.00	427,773.49	238,529.60
2559	OBJ-TENS 648x TOTAL	BUS FUEL	29,995.00	29,995.00	18,282.35	21,367.70
	<b>FUNCTION 2559 TOTAL</b>	<b>ECSE TRANSPORTATION</b>	<b>379,995.00</b>	<b>372,773.00</b>	<b>446,055.84</b>	<b>259,897.30</b>
2562	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	2,513,997.00	2,418,802.00	2,210,446.28	2,072,213.33
2562	OBJ-TENS 616x TOTAL	SUPPORT STAFF LEAVE PAYOUT	26,504.00	26,504.00	18,484.52	14,866.79
2562	OBJ-TENS 617x TOTAL	PSRS	21,203.00	21,203.00	10,487.66	15,329.18
2562	OBJ-TENS 621x TOTAL	PEERS	5,156.00	5,041.00	5,164.91	4,838.71
2562	OBJ-TENS 622x TOTAL	MEDICARE/OASDI	175,368.00	171,406.00	170,207.19	160,853.97
2562	OBJ-TENS 623x TOTAL	MEDICAL INSURANCE	171,145.00	167,289.00	163,292.81	153,560.23
2562	OBJ-TENS 624x TOTAL	SOFTWARE	358,370.00	350,282.00	385,142.50	368,733.76
2562	OBJ-TENS 633x TOTAL	TRAVEL/PD	157,500.00	147,000.00	140,762.78	137,445.77
2562	OBJ-TENS 641x TOTAL	SUPPLIES	135,000.00	150,000.00	280,114.15	153,448.56
2562	OBJ-TENS 647x TOTAL	FOOD SUPPLIES	2,350,000.00	2,350,000.00	2,309,010.72	1,997,039.93
2562	OBJ-TENS 654x TOTAL	EQUIPMENT	100,000.00	115,000.00	77,748.00	102,894.37
	<b>FUNCTION 2562 TOTAL</b>	<b>FOOD SERVICE</b>	<b>6,014,243.00</b>	<b>5,922,527.00</b>	<b>5,770,861.52</b>	<b>5,181,224.60</b>
2569	OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	0.00	767.00	102.06
	<b>FUNCTION 2569 TOTAL</b>	<b>OTHER FOOD SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>767.00</b>	<b>102.06</b>
2631	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	105,258.00	103,397.00	102,960.00	98,470.00
2631	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	7,238.65	6,930.71
2631	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	7,873.17	7,531.31
2631	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	5,952.00	5,933.52
	<b>FUNCTION 2631 TOTAL</b>	<b>INFORMATION SERVICES</b>	<b>105,258.00</b>	<b>103,397.00</b>	<b>124,023.82</b>	<b>118,865.54</b>
2633	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	120,868.00	118,731.00	117,994.00	110,160.42
2633	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	0.00	3,192.29
2633	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	8,626.10	7,970.05
2633	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	8,774.59	8,197.00
2633	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	11,208.96	10,380.07
	<b>FUNCTION 2633 TOTAL</b>	<b>PUBLIC INFORMATION</b>	<b>120,868.00</b>	<b>118,731.00</b>	<b>146,603.65</b>	<b>139,899.83</b>
2639	OBJ-TENS 631x TOTAL	SUB SERVICES	10,000.00	8,500.00	8,920.90	2,652.63
2639	OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	0.00	12.18	0.00
2639	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	1,000.00	1,000.00	800.00	0.00
2639	OBJ-TENS 641x TOTAL	SUPPLIES	36,450.00	40,500.00	13,756.09	39,185.91
	<b>FUNCTION 2639 TOTAL</b>	<b>OTHER INFORMATION SERV</b>	<b>47,450.00</b>	<b>50,000.00</b>	<b>23,489.17</b>	<b>41,838.54</b>
2641	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	68,059.00	53,103.00	48,648.01	127,160.00
2641	OBJ-TENS 621x TOTAL	PSRS	0.00	0.00	7,200.12	18,925.43
2641	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	678.48	1,824.68
2641	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	1,863.36	6,060.00
	<b>FUNCTION 2641 TOTAL</b>	<b>STAFF SERVICES</b>	<b>68,059.00</b>	<b>53,103.00</b>	<b>58,389.97</b>	<b>153,970.11</b>
2642	OBJ-TENS 636x TOTAL	COMMUNICATION	4,000.00	0.00	0.00	0.00
	<b>FUNCTION 2642 TOTAL</b>	<b>RECRUITMENT</b>	<b>4,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**FY 23 EXPENSES BY FUND AND OBJECT DETAIL**

<b>FNC</b>	<b>OBJECT</b>	<b>Account Description</b>	<b>FY 23 BGT</b>	<b>FY 22 BGT</b>	<b>FY 21 ACT</b>	<b>FY 20 ACT</b>
2643	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	329,802.00	313,956.00	307,086.98	234,338.10
2643	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	2,806.77	1,431.72
2643	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	22,787.20	17,559.73
2643	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	22,212.77	16,706.11
2643	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	28,194.86	23,715.67
2643	OBJ-TENS 633x TOTAL	SOFTWARE	68,000.00	68,000.00	67,617.88	50,065.00
	<b>FUNCTION 2643 TOTAL</b>	<b>HUMAN RESOURCES</b>	<b>397,802.00</b>	<b>381,956.00</b>	<b>450,706.46</b>	<b>343,816.33</b>
2649	OBJ-TENS 631x TOTAL	SUB SERVICES	1,000.00	0.00	0.00	200.00
2649	OBJ-TENS 634x TOTAL	TRAVEL/PD	23,000.00	21,500.00	21,316.41	29,684.52
2649	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	500.00	1,000.00	1,138.10	0.00
2649	OBJ-TENS 641x TOTAL	SUPPLIES	6,750.00	7,500.00	7,967.60	0.00
2649	OBJ-TENS 649x TOTAL	PROFESSIONAL DEVELOPMENT	1,000.00	0.00	0.00	0.00
	<b>FUNCTION 2649 TOTAL</b>	<b>OTHER STAFF SERVICES</b>	<b>32,250.00</b>	<b>30,000.00</b>	<b>30,422.11</b>	<b>29,884.52</b>
2661	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	143,755.00	134,416.00	133,676.87	130,889.62
2661	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	9,795.39	9,602.32
2661	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	9,512.17	9,350.29
2661	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	10,678.36	10,644.47
	<b>FUNCTION 2661 TOTAL</b>	<b>DATA PROCESSING</b>	<b>143,755.00</b>	<b>134,416.00</b>	<b>163,662.79</b>	<b>160,486.70</b>
2663	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	78,944.00	77,548.00	75,856.00	74,515.00
2663	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	5,559.74	5,488.31
2663	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	5,606.06	5,550.07
2663	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	5,518.08	5,812.80
	<b>FUNCTION 2663 TOTAL</b>	<b>DATA PROGRAMMING</b>	<b>78,944.00</b>	<b>77,548.00</b>	<b>92,539.88</b>	<b>91,366.18</b>
2669	OBJ-TENS 631x TOTAL	SUB SERVICES	41,200.00	40,700.00	44,169.42	65,559.14
2669	OBJ-TENS 633x TOTAL	SOFTWARE	170,000.00	170,000.00	166,715.68	128,100.00
2669	OBJ-TENS 634x TOTAL	TRAVEL/PD	500.00	0.00	320.77	289.92
2669	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	350.00	0.00	0.00	0.00
2669	OBJ-TENS 641x TOTAL	SUPPLIES	3,600.00	4,000.00	4,823.45	7,740.43
	<b>FUNCTION 2669 TOTAL</b>	<b>OTHER DATA PROCESSING</b>	<b>215,650.00</b>	<b>214,700.00</b>	<b>216,029.32</b>	<b>201,689.49</b>
2691	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	11,062.00	10,866.00	10,006.49	39,826.36
2691	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	4,494.08	0.00
2691	OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	495.47	2,731.33
2691	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	1,110.52	3,054.02
2691	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	29.16	172.08
2691	OBJ-TENS 633x TOTAL	SOFTWARE	0.00	0.00	152.88	0.00
2691	OBJ-TENS 636x TOTAL	POSTAGE	40,000.00	40,000.00	33,636.75	137,938.04
	<b>FUNCTION 2691 TOTAL</b>	<b>OTHER SUPPORT SERVICES</b>	<b>51,062.00</b>	<b>50,866.00</b>	<b>49,925.35</b>	<b>183,721.83</b>
3111	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	209,206.00	205,508.00	197,946.82	208,552.03
3111	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	1,775.00	1,775.00	0.00	11,481.12
3111	OBJ-TENS 621x TOTAL	PSRS	6,010.00	5,874.00	5,843.52	5,749.57
3111	OBJ-TENS 622x TOTAL	PEERS	3,071.00	3,001.00	10,307.37	11,012.18
3111	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	7,754.00	7,579.00	14,039.78	15,881.62
3111	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	11,678.00	11,415.00	18,762.54	20,646.63
3111	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	1,500.00	1,500.00	2,961.05	1,692.54
3111	OBJ-TENS 641x TOTAL	SUPPLIES	1,800.00	2,000.00	4,176.63	582.05
3111	OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	23,000.00	5,630.00	8,489.75
	<b>FUNCTION 3111 TOTAL</b>	<b>COMMUNITY SERVICES</b>	<b>242,794.00</b>	<b>261,652.00</b>	<b>259,667.71</b>	<b>284,087.49</b>
3511	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	393,486.00	383,859.00	378,608.23	403,781.43
3511	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	27,589.00	27,589.00	21,818.20	29,108.20
3511	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	3,891.00	3,891.00	0.00	1,023.00
3511	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	36,651.00	35,422.00	31,228.20	30,092.93
3511	OBJ-TENS 621x TOTAL	PSRS	9,094.00	8,889.00	5,616.01	9,103.68

**FY 23 EXPENSES BY FUND AND OBJECT DETAIL**

<b>FNC</b>	<b>OBJECT</b>	<b>Account Description</b>	<b>FY 23 BGT</b>	<b>FY 22 BGT</b>	<b>FY 21 ACT</b>	<b>FY 20 ACT</b>
3511	OBJ-TENS 622x TOTAL	PEERS	32,717.00	31,979.00	29,637.18	30,263.24
3511	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	34,779.00	33,994.00	29,447.96	31,415.13
3511	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	69,843.00	68,267.00	67,934.64	71,032.62
3511	OBJ-TENS 631x TOTAL	SUB SERVICES	900.00	0.00	605.37	966.84
3511	OBJ-TENS 634x TOTAL	TRAVEL/PD	22,000.00	22,000.00	8,021.83	16,446.10
3511	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	1,000.00	1,000.00	975.00	875.00
3511	OBJ-TENS 641x TOTAL	SUPPLIES	10,800.00	12,000.00	10,585.85	9,760.28
	<b>FUNCTION 3511 TOTAL</b>	<b>EARLY CHILDHOOD PROGRAMS/PAT</b>	<b>642,750.00</b>	<b>628,890.00</b>	<b>584,478.47</b>	<b>633,868.45</b>
3512	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	584,262.00	570,130.00	560,455.62	532,920.11
3512	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	5,844.00	5,844.00	5,827.35	334.80
3512	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	223,032.00	212,396.00	195,590.50	170,209.84
3512	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	0.00	3,194.05
3512	OBJ-TENS 621x TOTAL	PSRS	76,541.00	74,813.00	91,486.31	85,204.31
3512	OBJ-TENS 622x TOTAL	PEERS	13,173.00	12,877.00	12,803.08	11,671.89
3512	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	18,506.00	18,090.00	22,146.91	20,307.90
3512	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	67,023.00	65,512.00	78,888.38	71,338.84
3512	OBJ-TENS 631x TOTAL	SUB SERVICES	22,000.00	16,500.00	16,973.53	35,865.98
3512	OBJ-TENS 641x TOTAL	SUPPLIES	10,800.00	12,000.00	11,946.09	39,546.50
	<b>FUNCTION 3512 TOTAL</b>	<b>PRE-K PROGRAM</b>	<b>1,021,181.00</b>	<b>988,162.00</b>	<b>996,117.77</b>	<b>970,594.22</b>
3611	OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	0.00	0.00	98.00
3611	OBJ-TENS 641x TOTAL	SUPPLIES	0.00	0.00	249.99	0.00
	<b>FUNCTION 3611 TOTAL</b>	<b>HOMELESS</b>	<b>0.00</b>	<b>0.00</b>	<b>249.99</b>	<b>98.00</b>
3711	OBJ-TENS 631x TOTAL	SUB SERVICES	94,069.00	117,095.00	78,768.36	65,268.03
3711	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	9,490.00	3,417.00	3,009.32	4,677.14
3711	OBJ-TENS 641x TOTAL	SUPPLIES	8,000.00	49,927.00	326,687.51	17,467.23
3711	OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	3,366.00	55,453.02	0.00
	<b>FUNCTION 3711 TOTAL</b>	<b>NON PUBLIC SCHOOLS</b>	<b>111,559.00</b>	<b>173,805.00</b>	<b>463,918.21</b>	<b>87,412.40</b>
3812	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	3,000.00	3,000.00	2,826.21	0.00
	<b>FUNCTION 3812 TOTAL</b>	<b>BEFORE/AFTER SCHOOL</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>2,826.21</b>	<b>0.00</b>
3911	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	0.00	117.43
	<b>FUNCTION 3911 TOTAL</b>	<b>SCHOLARSHIP PYMTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>117.43</b>
3912	OBJ-TENS 613x TOTAL	CERTIFIED SALARY	3,198.00	3,198.00	4,700.00	3,000.00
3912	OBJ-TENS 616x TOTAL	SUPPORT STAFF SALARY	186.00	186.00	0.00	0.00
3912	OBJ-TENS 621x TOTAL	PSRS	392.00	387.00	681.50	435.00
3912	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	45.00	45.00	68.20	43.50
3912	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	2,570.00	0.00	739.00
3912	OBJ-TENS 641x TOTAL	SUPPLIES	18,570.00	18,122.00	12,575.25	13,181.29
	<b>FUNCTION 3912 TOTAL</b>	<b>PARENT INVOLVEMENT</b>	<b>22,391.00</b>	<b>24,508.00</b>	<b>18,024.95</b>	<b>17,398.79</b>
4021	OBJ-TENS 651x TOTAL	LAND PURCHASE	300,000.00	0.00	673,585.43	2,195,231.20
4021	OBJ-TENS 653x TOTAL	IMPROVEMENTS TO SITES	0.00	0.00	0.00	10,347.00
4021	OBJ-TENS 659x TOTAL	OTHER CAPITAL OUTLAY	0.00	0.00	277,138.43	226,216.70
	<b>FUNCTION 4021 TOTAL</b>	<b>PURCHASE OF LAND</b>	<b>300,000.00</b>	<b>0.00</b>	<b>950,723.86</b>	<b>2,431,794.90</b>
4031	OBJ-TENS 652x TOTAL	FACILITY IMPROVEMENT	0.00	0.00	894,525.56	163,542.43
	<b>FUNCTION 4031 TOTAL</b>	<b>ARCHITECTS</b>	<b>0.00</b>	<b>0.00</b>	<b>894,525.56</b>	<b>163,542.43</b>
4051	OBJ-TENS 652x TOTAL	FACILITY IMPROVEMENT	0.00	5,455,781.00	4,231,939.69	2,122,860.87
4051	OBJ-TENS 653x TOTAL	IMPROVEMENTS TO SITES	9,700,000.00	2,500,000.00	2,110,446.98	966,482.01
4051	OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	0.00	41,362.50	0.00
	<b>FUNCTION 4051 TOTAL</b>	<b>IMP TO SITES/EQUIP</b>	<b>9,700,000.00</b>	<b>7,955,781.00</b>	<b>6,383,749.17</b>	<b>3,089,342.88</b>
5111	OBJ-TENS 661x TOTAL	BOND PRINCIPAL	5,165,000.00	4,950,000.00	4,670,000.00	4,390,000.00
	<b>FUNCTION 5111 TOTAL</b>	<b>BONDS</b>	<b>5,165,000.00</b>	<b>4,950,000.00</b>	<b>4,670,000.00</b>	<b>4,390,000.00</b>



**FY 23 EXPENSES BY FUND AND OBJECT DETAIL**

<b>FNC</b>	<b>OBJECT</b>	<b>Account Description</b>	<b>FY 23 BGT</b>	<b>FY 22 BGT</b>	<b>FY 21 ACT</b>	<b>FY 20 ACT</b>
5131	OBJ-TENS 661x TOTAL	LP PRINCIPAL	1,175,000.00	1,240,000.00	339,955.57	333,289.76
	FUNCTION 5131 TOTAL	LEASE/PURCHASE PRINCIPAL	1,175,000.00	1,240,000.00	339,955.57	333,289.76
5211	OBJ-TENS 662x TOTAL	BOND INTEREST	5,315,600.00	5,378,250.00	5,517,075.00	5,654,625.00
	FUNCTION 5211 TOTAL	BOND INTEREST	5,315,600.00	5,378,250.00	5,517,075.00	5,654,625.00
5231	OBJ-TENS 662x TOTAL	LP INTEREST	1,249,200.00	1,180,894.00	6,799.11	13,464.91
	FUNCTION 5231 TOTAL	LEASE/PURCHASE INTEREST	1,249,200.00	1,180,894.00	6,799.11	13,464.91
5311	OBJ-TENS 663x TOTAL	BOND FEES	5,000.00	5,000.00	1,800.00	2,500.00
	FUNCTION 5311 TOTAL	COSTS OF ISSUANCE-BONDS	5,000.00	5,000.00	1,800.00	2,500.00
			<b>132,679,809.00</b>	<b>128,739,649.00</b>	<b>125,989,866.74</b>	<b>115,590,466.01</b>

# BUDGET SUMMARY - ALL FUNDS

**JC SCHOOLS BUDGET-2022-2023 - JUNE 2022**

**2022-2023 DISTRICT BUDGET SUMMARY**

	GENERAL OPERATING	TEACHERS	DEBT SERVICE	CAPITAL PROJECTS	STUDENT ACTIVITY	MEDICAL TRUST	TOTAL
TAX RATE	\$ 3.8648	\$ -	\$ 0.9028	\$ -			\$ 4.7676
7/1/2022	\$ 35,075,827	\$ -	\$ 15,137,629	\$ 9,381,797	\$ 843,431	\$ 10,000,000	\$ 70,438,684
<b>REVENUES</b>							
LOCAL	\$ 54,811,734	\$ 10,226,755	\$ 12,466,002	\$ 1,689,227	\$ 781,426	\$ 8,795,000	\$ 88,770,144
COUNTY	\$ 4,843,297	\$ 210,000	\$ 1,135,545	\$ -	\$ -	\$ -	\$ 6,188,842
STATE	\$ 6,390,681	\$ 18,904,013	\$ -	\$ 2,683,791	\$ -	\$ -	\$ 27,978,485
FEDERAL	\$ 11,693,129	\$ 4,509,180	\$ -	\$ 118,151	\$ -	\$ -	\$ 16,320,460
OTHER	\$ 49,206	\$ 328,172	\$ -	\$ 126,960	\$ -	\$ -	\$ 504,338
<b>TOTAL REVENUES</b>	\$ 77,788,047	\$ 34,178,120	\$ 13,601,547	\$ 4,618,129	\$ 781,426	\$ 8,795,000	\$ 139,762,269
<b>EXPENDITURES</b>					\$ -	\$ -	
SALARIES	\$ 17,956,414	\$ 49,154,867	\$ -	\$ -	\$ -	\$ 180,000	\$ 67,291,281
BENEFITS	\$ 4,497,371	\$ 13,228,064	\$ -	\$ -	\$ -	\$ 18,525	\$ 17,743,960
SERVICES/SUPPLIES	\$ 22,791,232	\$ 1,434,000	\$ -	\$ -	\$ 781,426	\$ 9,000,000	\$ 34,006,658
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 10,708,061	\$ -	\$ -	\$ 10,708,061
OTHER	\$ -	\$ -	\$ 10,485,600	\$ 2,424,200	\$ -	\$ -	\$ 12,909,800
<b>TOTAL EXPENDITURES</b>	\$ 45,245,017	\$ 63,816,931	\$ 10,485,600	\$ 13,132,261	\$ 781,426	\$ 9,198,525	\$ 142,659,760
INTERFUND TRANSFER	\$ (33,154,969)	\$ 29,638,811	\$ -	\$ 3,516,158	\$ -	\$ -	\$ -
<b>EXCESS/(DEFICIT) - REVENUES OVER EXPENDITURES</b>	\$ (611,939)	\$ -	\$ 3,115,947	\$ (4,997,974)	\$ -	\$ (403,525)	\$ (2,897,491)
<b>ENDING BALANCE 6/30/2023</b>	\$ 34,463,888	\$ -	\$ 18,253,576	\$ 4,383,823	\$ 843,431	\$ 9,596,475	\$ 67,541,193
<b>RESTRICTED BALANCE</b>	\$ 625,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625,368
<b>ENDING BALANCE 6/30/2023</b>	\$ 33,838,520	\$ -	\$ 18,253,576	\$ 4,383,823	\$ 843,431	\$ 9,596,475	\$ 66,915,825
<b>ASSESSED VALUATION</b>	\$ 1,393,589,881						
<b>FUND BALANCE % OF EXPENDITURES + CAPITAL PROJECTS TRANSFER</b>	31.6%						

# APPENDIX

## **Appendix – Table of Contents**

A – 2022-23 Teacher Salary Schedule

B – General Obligation Debt Schedule

C – Other Capital Projects List – FY 2023

D – Long Range Budget



**JEFFERSON CITY SCHOOL DISTRICT  
2022-2023 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>	\$38,700	\$40,835	\$42,970	\$45,105	\$47,240	\$50,090
<b>2</b>	\$39,429	\$41,564	\$43,699	\$45,834	\$47,969	\$50,819
<b>3</b>	\$40,158	\$42,293	\$44,428	\$46,563	\$48,698	\$51,548
<b>4</b>	\$40,887	\$43,022	\$45,157	\$47,292	\$49,427	\$52,277
<b>5</b>	\$41,616	\$43,751	\$45,886	\$48,021	\$50,156	\$53,006
<b>6</b>	\$42,345	\$44,480	\$46,615	\$48,750	\$50,885	\$53,735
<b>7</b>	\$43,074	\$45,209	\$47,344	\$49,479	\$51,614	\$54,464
<b>8</b>	\$43,803	\$45,938	\$48,073	\$50,208	\$52,343	\$55,193
<b>9</b>	\$44,532	\$46,667	\$48,802	\$50,937	\$53,072	\$55,922
<b>10</b>	\$45,261	\$47,396	\$49,531	\$51,666	\$53,801	\$56,651
<b>11</b>	\$45,990	\$48,125	\$50,260	\$52,395	\$54,530	\$57,380
<b>12</b>	\$46,719	\$48,854	\$50,989	\$53,124	\$55,259	\$58,109
<b>13</b>	\$47,448	\$49,583	\$51,718	\$53,853	\$55,988	\$58,838
<b>14</b>	\$48,177	\$50,312	\$52,447	\$54,582	\$56,717	\$59,567
<b>15</b>	\$48,906	\$51,041	\$53,176	\$55,311	\$57,446	\$60,296
<b>16</b>	\$49,635	\$51,770	\$53,905	\$56,040	\$58,175	\$61,025
<b>17</b>	\$50,364	\$52,499	\$54,634	\$56,769	\$58,904	\$61,754
<b>18</b>	\$51,093	\$53,228	\$55,363	\$57,498	\$59,633	\$62,483
<b>19</b>	\$51,822	\$53,957	\$56,092	\$58,227	\$60,362	\$63,212
<b>20</b>	\$52,551	\$54,686	\$56,821	\$58,956	\$61,091	\$63,941
<b>21</b>	\$53,280	\$55,415	\$57,550	\$59,685	\$61,820	\$64,670
<b>22</b>	\$54,009	\$56,144	\$58,279	\$60,414	\$62,549	\$65,399
<b>23</b>	\$54,738	\$56,873	\$59,008	\$61,143	\$63,278	\$66,128
<b>24</b>	\$55,467	\$57,602	\$59,737	\$61,872	\$64,007	\$66,857
<b>25</b>	\$56,196	\$58,331	\$60,466	\$62,601	\$64,736	\$67,586
<b>26</b>	\$56,925	\$59,060	\$61,195	\$63,330	\$65,465	\$68,315
<b>27</b>	\$57,654	\$59,789	\$61,924	\$64,059	\$66,194	\$69,044
<b>28</b>	\$58,383	\$60,518	\$62,653	\$64,788	\$66,923	\$69,773
<b>29</b>	\$59,112	\$61,247	\$63,382	\$65,517	\$67,652	\$70,502
<b>30</b>	\$59,841	\$61,976	\$64,111	\$66,246	\$68,381	\$71,231
<b>31</b>	\$60,570	\$62,705	\$64,840	\$66,975	\$69,110	\$71,960
<b>32</b>	\$61,299	\$63,434	\$65,569	\$67,704	\$69,839	\$72,689
<b>33</b>	\$62,028	\$64,163	\$66,298	\$68,433	\$70,568	\$73,418
<b>34</b>	\$62,757	\$64,892	\$67,027	\$69,162	\$71,297	\$74,147
<b>35</b>	\$63,486	\$65,621	\$67,756	\$69,891	\$72,026	\$74,876
<b>36</b>	\$64,215	\$66,350	\$68,485	\$70,620	\$72,755	\$75,605

## APPENDIX B

### NET DEBT SERVICE

Jefferson City School District

All Outstanding GO Bonds

As of December 2, 2021

Period Ending	Principal	Coupon	Interest	Total Debt Service	Net Debt Service
6/30/2022	7,635,000	** %	2,655,673.33	10,290,673.33	10,290,673.33
6/30/2023	5,165,000	** %	5,315,600.00	10,480,600.00	10,480,600.00
6/30/2024	4,665,000	** %	5,150,600.00	9,815,600.00	9,815,600.00
6/30/2025	5,010,000	** %	4,976,100.00	9,986,100.00	9,986,100.00
6/30/2026	5,410,000	** %	4,762,150.00	10,172,150.00	10,172,150.00
6/30/2027	5,780,000	** %	4,527,300.00	10,307,300.00	10,307,300.00
6/30/2028	7,000,000	4.00%	4,325,200.00	11,325,200.00	11,325,200.00
6/30/2029	7,450,000	4.00%	4,045,200.00	11,495,200.00	11,495,200.00
6/30/2030	7,925,000	** %	3,747,200.00	11,672,200.00	11,672,200.00
6/30/2031	8,375,000	** %	3,439,450.00	11,814,450.00	11,814,450.00
6/30/2032	8,850,000	** %	3,160,450.00	12,010,450.00	12,010,450.00
6/30/2033	9,325,000	** %	2,826,125.00	12,151,125.00	12,151,125.00
6/30/2034	9,850,000	4.00%	2,514,125.00	12,364,125.00	12,364,125.00
6/30/2035	10,450,000	4.00%	2,120,125.00	12,570,125.00	12,570,125.00
6/30/2036	11,100,000	** %	1,702,125.00	12,802,125.00	12,802,125.00
6/30/2037	11,800,000	** %	1,158,125.00	12,958,125.00	12,958,125.00
6/30/2038	12,575,000	5.00%	628,750.00	13,203,750.00	13,203,750.00
	138,365,000		57,054,298.33	195,419,298.33	195,419,298.33

## Other Major Projects 2023

<b>Capital Improvement Projects (2.5M)</b>	Consultan	Budget
TJ Track and Field	*	\$ 800,000.00
Belair Asphalt	*	\$ 100,000.00
North Playground	*	\$ 125,000.00
West gym and upper roof	*	\$ 250,000.00
Tuckpointing/Sealing (Lawson, Belair & Cedar Hill)	*	\$ 150,000.00
Lawson Bathroom Flooring & Partition	*	\$ 75,000.00
Contingency		<b>\$ 90,000.00</b>
Subtotal		<b>\$ 1,590,000.00</b>
<b>Building Upkeep &amp; Maintenance (\$1,200,000)</b>		
East Driveway Repair		\$ 65,000.00
Paint TJ cafeteria		\$ 25,000.00
Renovate Lawson Restrooms		\$ 20,000.00
Carpet & Tile		\$ 20,000.00
Crack Fill & Seal		\$ 10,000.00
Playground fencing		\$ 20,000.00
TJ / LC Entrances		\$ 100,000.00
North Playground equipment and rubber		\$ 100,000.00
PT TP, Caulk and Seal Building		\$ 50,000.00
Subtotal		<b>\$ 410,000.00</b>
<b>Total</b>		<b>\$ 2,000,000.00</b>



JC SCHOOLS OPERATING BUDGET-WITH PANDEMIC PROVISION

6/9/2022	ACTUAL 2018-19		ACTUAL 2019-20		ACTUAL 2020-21		BUDGET 2021-2022		Projection 2022-2023		Projection 2023-2024		Projection 2024-2025	
<b>Revenue</b>														
Current & Del Prop Tax	\$ 48,280,188	7%	\$ 49,456,660	2%	\$ 53,801,145	8.8%	\$ 53,334,452	-0.9%	\$ 53,335,000	0.0%	\$ 53,868,350	1.0%	\$ 54,407,034	1.0%
Prop C	\$ 8,667,288	1%	\$ 8,849,242	2%	\$ 9,293,971	5.0%	\$ 9,300,000	0.1%	\$ 10,220,000	9.9%	\$ 10,475,500	2.5%	\$ 10,737,388	2.5%
Other Local	\$ 3,612,799	-8%	\$ 3,014,499	-17%	\$ 1,205,263	-60.0%	\$ 2,586,872	114.6%	\$ 1,483,489	-42.7%	\$ 1,533,489	3.4%	\$ 1,583,489	3.3%
County	\$ 4,764,192	-11%	\$ 7,138,417	50%	\$ 5,240,165	-26.6%	\$ 7,279,796	38.9%	\$ 5,053,297	-30.6%	\$ 5,053,297	0.0%	\$ 5,053,297	0.0%
State Revenue	\$ 22,551,838	7%	\$ 22,849,456	1%	\$ 22,399,362	-2.0%	\$ 24,016,019	7.2%	\$ 25,434,694	5.9%	\$ 23,048,274	-9.4%	\$ 23,348,274	1.3%
Federal Revenue	\$ 8,525,959	-8%	\$ 11,061,943	30%	\$ 21,151,170	91.2%	\$ 19,076,571	-9.8%	\$ 16,062,309	-15.8%	\$ 15,860,280	-1.3%	\$ 11,860,280	-25.2%
Other	\$ 343,003	-14%	\$ 409,206	19%	\$ 241,593	-41.0%	\$ 406,038	68.1%	\$ 377,378	-7.1%	\$ 377,378	0.0%	\$ 377,378	0.0%
Student Activity	\$ 1,220,105	-9%	\$ 964,803	-21%	\$ 781,000	-19.1%	\$ 781,000	0.0%	\$ 781,000	0.0%	\$ 781,000	0.0%	\$ 781,000	0.0%
<b>Total Revenues</b>	<b>\$ 96,745,267</b>	<b>3.2%</b>	<b>\$ 102,779,422</b>	<b>6.2%</b>	<b>\$ 113,332,669</b>	<b>10.3%</b>	<b>\$ 115,999,748</b>	<b>2.4%</b>	<b>\$ 111,966,167</b>	<b>-3.5%</b>	<b>\$ 110,216,568</b>	<b>-1.6%</b>	<b>\$ 107,367,139</b>	<b>-2.6%</b>
<b>% Change</b>	<b>3.23%</b>		<b>6.24%</b>		<b>10.27%</b>		<b>2.35%</b>		<b>-3.48%</b>		<b>-1.56%</b>		<b>-2.59%</b>	
<b>Expenditures</b>														
Salaries	\$ 58,071,722	4%	\$ 61,671,489	6%	\$ 62,592,982	1.5%	\$ 65,143,722	4.1%	\$ 67,111,281	3.0%	\$ 68,319,284	1.8%	\$ 69,549,031	1.8%
Benefits	\$ 16,401,604	166%	\$ 16,802,439	2%	\$ 17,224,135	2.5%	\$ 17,325,412	0.6%	\$ 17,725,435	2.3%	\$ 18,044,493	1.8%	\$ 18,369,294	1.8%
Purchased Services	\$ 10,533,753	15%	\$ 10,172,162	-3%	\$ 15,361,794	51.0%	\$ 14,963,191	-2.6%	\$ 14,468,507	-3.3%	\$ 14,540,850	0.5%	\$ 14,613,554	0.5%
Supplies	\$ 7,476,212	-5%	\$ 7,844,137	5%	\$ 9,322,260	18.8%	\$ 8,350,771	-10.4%	\$ 7,602,679	-9.0%	\$ 7,640,692	0.5%	\$ 7,678,896	0.5%
Utilities	\$ 2,065,863	4%	\$ 2,254,464	9%	\$ 1,886,299	-16.3%	\$ 2,196,080	16%	\$ 2,154,045	-1.9%	\$ 2,369,450	10%	\$ 2,606,394	10%
Student Activity	\$ 1,383,896	6%	\$ 884,750	-36%	\$ 781,000	-11.7%	\$ 781,000	0.0%	\$ 781,000	0.0%	\$ 781,000	0.0%	\$ 781,000	0.0%
<b>Total Expenditures</b>	<b>\$ 94,549,155</b>	<b>16.7%</b>	<b>\$ 98,744,691</b>	<b>4.4%</b>	<b>\$ 106,387,470</b>	<b>7.7%</b>	<b>\$ 107,979,176</b>	<b>1.5%</b>	<b>\$ 109,061,947</b>	<b>1.0%</b>	<b>\$ 110,914,768</b>	<b>1.7%</b>	<b>\$ 112,817,169</b>	<b>1.7%</b>
<b>% Change</b>	<b>16.67%</b>		<b>4.44%</b>		<b>7.74%</b>		<b>1.50%</b>		<b>1.00%</b>		<b>1.70%</b>		<b>1.72%</b>	
<b>Transfer Out to Fund 4</b>	<b>\$ -</b>		<b>\$ 2,435,415</b>		<b>\$ 3,963,997</b>		<b>\$ 3,516,158</b>		<b>\$ 3,516,158</b>		<b>\$ 1,000,000</b>		<b>\$ 500,000</b>	
<b>Ending Bal Oper Fund*</b>	<b>\$ 25,200,889</b>		<b>\$ 26,797,886</b>		<b>\$ 30,571,413</b>		<b>\$ 35,075,827</b>		<b>\$ 34,463,889</b>		<b>\$ 32,765,689</b>		<b>\$ 26,815,659</b>	
<b>Fund Bal. %</b>	<b>26.7%</b>		<b>27.1%</b>		<b>28.7%</b>		<b>32.5%</b>		<b>31.6%</b>		<b>29.5%</b>		<b>23.8%</b>	
<b>Chg in End Oper Bal</b>	<b>\$ 2,196,112</b>		<b>\$ 1,596,997</b>		<b>\$ 3,773,527</b>		<b>\$ 4,504,414</b>		<b>\$ (611,938)</b>		<b>\$ (1,698,200)</b>		<b>\$ (5,950,030)</b>	
<b>20% Fund Balance</b>	<b>\$ 18,909,831</b>		<b>\$ 19,748,938</b>		<b>\$ 21,277,494</b>		<b>\$ 21,595,835</b>		<b>\$ 21,812,389</b>		<b>\$ 22,182,954</b>		<b>\$ 22,563,434</b>	
<b>Student Activity Bal</b>	<b>\$ 542,996</b>		<b>\$ 625,368</b>		<b>\$ 625,368</b>		<b>\$ 625,368</b>		<b>\$ 625,368</b>		<b>\$ 625,368</b>		<b>\$ 625,368</b>	
<b>Fund 4 Balance</b>	<b>\$ 7,224,778</b>		<b>\$ 11,188,537</b>		<b>\$ 11,226,051</b>		<b>\$ 8,183,362</b>		<b>\$ 2,553,350</b>		<b>\$ 1,971,483</b>		<b>\$ 1,450,424</b>	

\*Operating Funds Exclude Student Activity Balances & Bond Issue