

# **2020-2021 Annual Budget**

**JUNE 2020**

## **BOARD OF EDUCATION**

**LORI MASSMAN – PRESIDENT**  
**SCOTT HOVIS – VICE-PRESIDENT**  
**KEN ENLOE – TREASURER**  
**BRAD BATES – MEMBER**  
**STEPHANIE JOHNSON – MEMBER**  
**LINDSEY ROWDEN – MEMBER**  
**LORELEI SCHWARTZ – MEMBER**

# Table of Contents

Budget Letter.....1

2020-21 District Funds Budget Summary.....15

Revenue Pie Chart.....18

District Revenue Summary/Detail.....19

Expenditure Pie Chart.....24

District Expenditure Summary/Detail.....25

2019-20 All Funds Budget Summary.....39

Appendix.....41



315 EAST DUNKLIN  
JEFFERSON CITY, MO 65101

**JASON HOFFMAN**  
**CHIEF FINANCIAL OFFICER**

**(573)659-3004**  
**FAX (573)632-3479**  
**[jason.hoffman@jcschools.us](mailto:jason.hoffman@jcschools.us)**

June 15, 2020

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 2020-21 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 district's stretch goal of having 100% of our students reading on or above their grade level was also a large contributor in the budget development. The annual budget represents the district's financial plan for the 2020-21 fiscal year. The budget was developed with input from the staff, the administration, the Board of Education, and the voters of the district.

The current pandemic of COVID-19 has moved education worldwide to a crossroad and traditional education will be changed forever. There is a tremendous amount of uncertainty in this budget. The state general revenue has been reduced dramatically due to the economic shutdown and there is very little understanding of how the revenues will flow in the coming months. Every district is trying to figure out the best way to return to school in August, which has every one trying to figure out how to handle busing, food delivery, and education with social distancing and increased sanitation. Districts are now trying to predict a budget without good knowledge about their revenues for the year and uncertainty about what expenses are needed to safely have students and staff together.

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. The voters also passed a \$0.45 operating levy increase for the purpose of staffing and operating Capital City High School and to provide resources to fund needs that the existing budget has been insufficient to fund. This 2020-21 budget includes bringing in the final \$0.15 portion of the levy for operating the second high school. Construction for both projects was completed on time and under budget.



## BUDGET KEYS 2020-2021

Student achievement and progress in the instructional program must be the focus of a school district budget. This budget also has a large focus on how to best deliver excellent education while keeping our students and staff safe during COVID-19. The following are the primary issues associated with the development of the 2020-21 budget.

- **Passage of Operating Levy** –In April 2017, the community voted to increase the operating levy. A portion of the levy was needed to pay for the increased operation costs of adding a second high



school. Those costs were not incurred during the construction of the building so the district did not levy those taxes during that time. The district has phased in the levy as the funds were needed to cover the increased costs. The final \$0.15 will be phased in during the 2020-21 fiscal year.

- **State Funding** – A priority was given to education funding in the state budget for 2020-21. For the fourth year in a row, the

current state budget contains enough funding to fully fund the foundation formula. With full funding of the formula, the State Adequacy Target (SAT) will remain at \$6,375.

Unfortunately, the state's general revenues have taken a dramatic fall in the last couple months due to the COVID-19 shutdown. Already in FY20, the budget cuts to the state's foundation formula and transportation formula reduced revenues for the district at the end of this fiscal year by nearly \$900,000. The concern about state general revenue in FY21 is very concerning and cuts to the appropriated full funding is expected. This budget is planning for a \$75 million reduction to the state appropriation for the foundation formula. Based on this assumption the budget was created using a SAT of \$6,276.

The decrease in SAT, reduction of thresholds, and reduction of summer school enrollment, will result in a reduction of an additional \$725,000 in revenue from the foundation formula.

Except for a reduction to AEL revenues due to that program moving to Lincoln, this budget calls for stable revenues from other state sources.

- **Student Population /At-Risk Student Population** – Student enrollment is another area of uncertainty. The district currently has a survey out to parents asking about their comfort level of sending their student to school in August based on different levels of modifications. The survey is still open, but early results show there are a number of parents that do not feel comfortable sending their child to school at all. This would appear that there will be less students coming to school in FY21, but the district is looking at providing an online option for these students that physically can't come to our school buildings for various reasons

During the last 17 years, the number of students qualifying for free and reduced lunch has more than doubled and is currently more than 5,000. The total percentage of students qualifying district-wide has increased from 29% to nearly 60% during this time period. With this growing and changing student population, new resources are needed to adequately educate our students.

- **Staff Compensation** - In continuing the district's strategic plan goal to recruit and retain highly qualified staff, the district increased the compensation package across all levels of employees. Prior to FY18, the district went four consecutive years without adding money to the salary schedule and only step movement was granted for raises. In FY18, \$500 was added to every step, with an additional \$900 added in FY19, and FY20 added \$1,000 to every step which moved the starting salary for a teacher with a bachelor's degree to \$37,900, which ranked 2<sup>nd</sup> in the Central Region behind School of the Osage. The salary package addresses the importance of quality teachers, support and administrative staff. This budget is written with the recommendation to allow normal movement on the Teacher Salary Schedule along with an increase of \$300 to every step. All teachers will receive a \$1,029 raise by advancing one year on the salary schedule and teachers who earn enough college credits will be allowed to earn an additional \$2,135 by moving columns on the salary schedule. The average teacher raise is 2.4%. In collaboration with the leaders from the Jefferson City MNEA and MSTA, an additional work day will be added to the work calendar. The additional \$300 will pay for this work day and teachers will use this floating day in the calendar to complete required training videos.

All other classifications will receive a 1.8% increase, which is the average raise of teachers excluding the additional amount for the added contract day. Additional money is added to the salary schedules for custodians, paras and nutrition service employees to maintain the pay advantage above the increasing minimum wage. Also, an evaluation was done and additional pay is added to the schedule for nurses as the pay was not competitive with current market conditions.

- **Benefits** - Employee benefits are a major area of concern for most employers. The district took steps in the past to control the spiraling costs of health insurance. Due to the actions taken in years past, the district was able maintain the same rates for 2020-21. This rate hold is happening after the district took an 8% reduction in rates in FY18 preceded by a period of four years of no rate increases. No benefit changes are required to maintain our current rates. The district will be making the same rate contribution in 2020-21 that was made in 2010-11. This is very good news when compared to national medical inflation of 8-10%. These savings free up much needed resources to meet the increasing demands of education.
- **Fund Balance** – The district's books are expected to close with just over a \$835,000 deficit for the 2019-20 fiscal year. The district plans to run a deficit of \$1,877,000 in 2020-21. This would move the fund balance percentage to 21.8% which is above the Board's goal of 20%. Long-range projections show the district maintaining fund balances around the 20% range.

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

Projected cash reserves in the Teacher and Incidental Funds as of June 30, 2020, are expected to decrease to \$24,396,521, which is 24.1% 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 2020-21 budget projects a \$1,877,417 deficit to operating reserves. This will leave balances on June 30, 2021, at just over \$22.5 million or 21.8% of annual operating expenses.

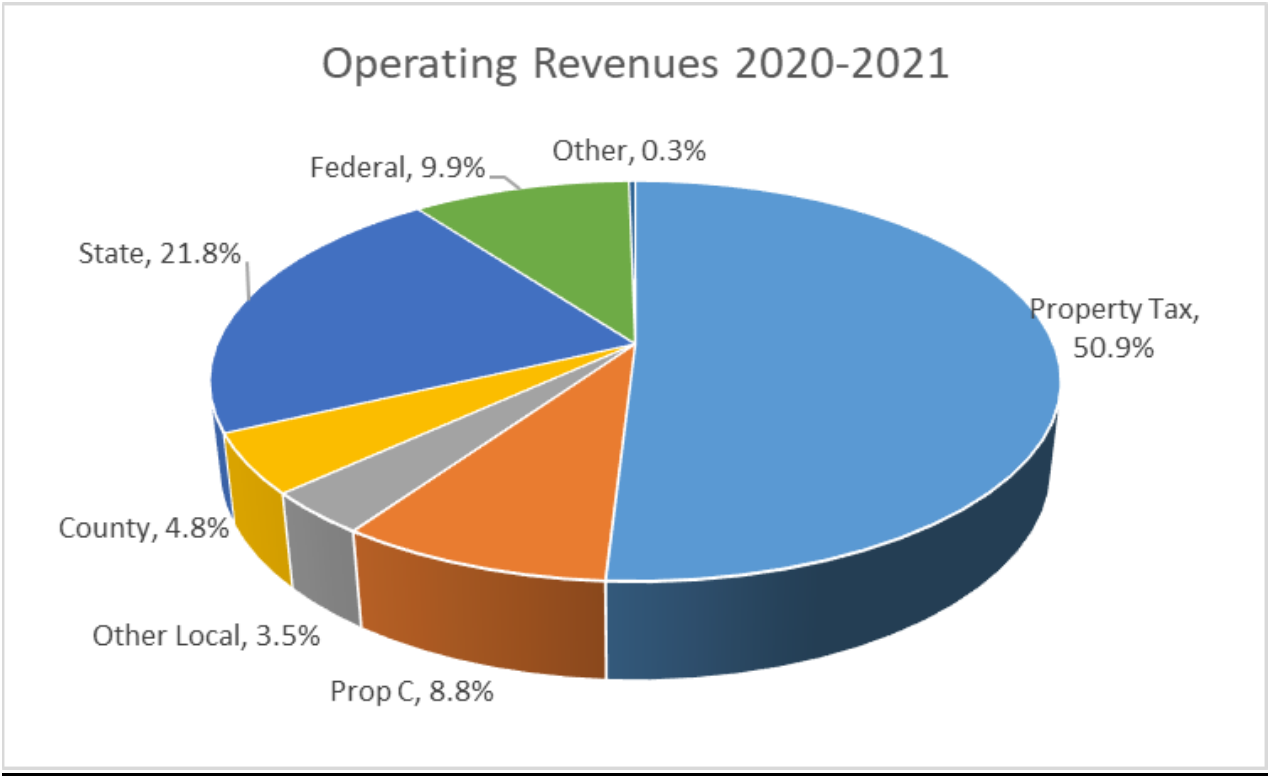


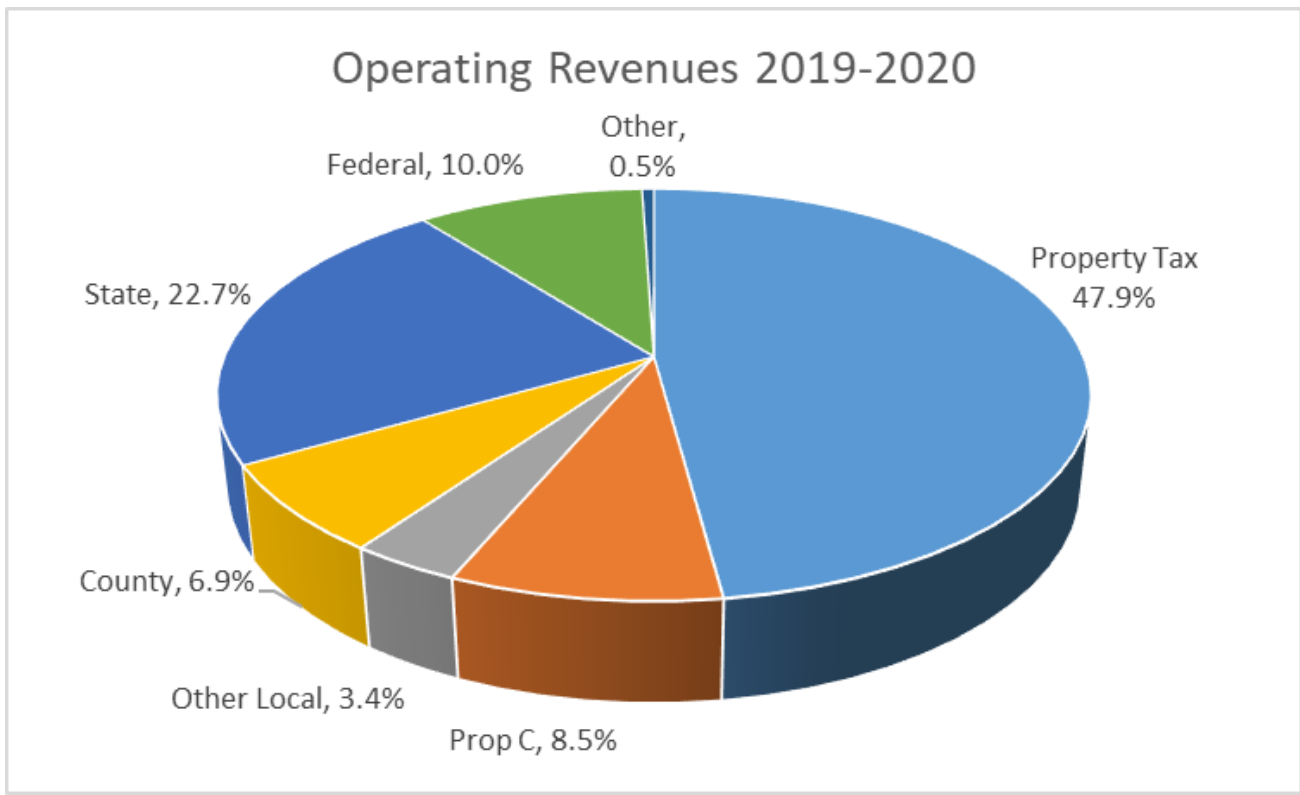
While there is no exact answer to the question of the level of reserves needed by a school district, balances of 20% provide a reasonable cushion. Cash flow is always a key component of the discussion regarding reserves. Nearly 50% of the district’s revenues come from property taxes, and this revenue 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 as it deficit spends. 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**

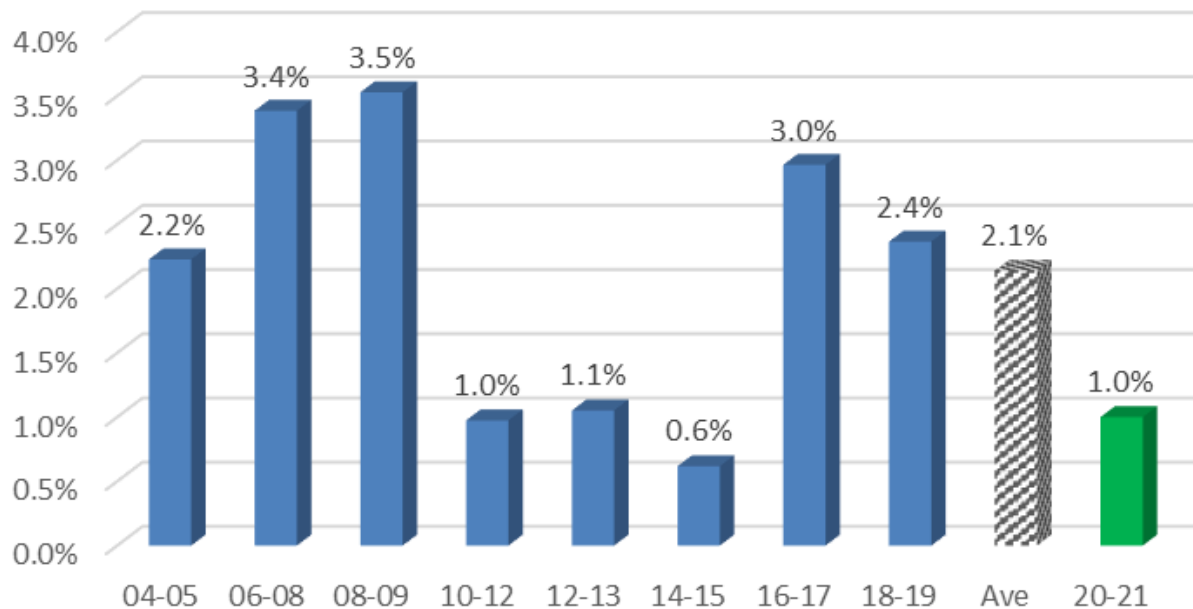
Total receipts for the 2020-21 budget year are estimated at \$119,258,631 but only 85% of this revenue comes in the operating funds. \$13,462,000 comes in the debt service fund to pay off principal and interest of general obligation debt and \$4,373,000 comes in the capital projects fund to make facility improvements and purchase equipment. An additional \$780,000 is associated with student activity accounts.





**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 2020 is a non-reassessment year. In these non-reassessment years, the district will not realize changes in values to existing property on the tax rolls, instead, only changes in personal property and new construction. This budget assumes a \$13 million increase in AV due to new construction and personal property changes, which is below the historically normal levels. One can see the combination of these changes in 2004, 2006, 2008, 2010, 2012, 2014, 2016, and 2018 resulted in average increases in assessed valuation of an average of 2.1%. This budget is written with an estimated increase of 1.0% increase in assessed valuation.

## AV Change-Non-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. As of the writing of this budget, we have had several discussions with the Cole County Assessor, but have received no information from Callaway County. district estimates place the 2020-21 assessed valuation (AV) at \$1,330,000,000.

**Tax Rate:** As mentioned above, the voters passed a general obligation bond issue and operating levy increase in April 2017. Based on the tax rate calculation projections, the budget calls for the tax rate to increase by \$0.15 at \$4.8428.

### 2020-21 TAX RATE

	20-21	19-20	Difference
<b>MAX AUTHORIZED OPERATING</b>	<b>\$4.2798</b>	<b>\$4.2798</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>\$0.0207</b>	<b>\$0.1707</b>	<b>(\$0.1500)</b>
<b>OPERATING TAX RATE</b>	<b>\$3.9400</b>	<b>\$3.7900</b>	<b>\$0.1500</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>\$4.8428</b>	<b>\$4.6928</b>	<b>\$0.1500</b>

A person owning a \$150,000 house would pay \$1,380 in real estate property taxes. The budget is written assuming a 98% collection rate for current and delinquent taxes, which is lower than the historical collection rate. The reason for this low assumption is Ameren paid approximately \$400,000 of their taxes under protest in every year since 2013 and it is expected they will do this again. We are hopeful that this case will be settled soon, as we won in the hearings at the State Tax Commission, Cole County Circuit Court, and the Court of Appeals. The case was referred to the Missouri Supreme Court, but they sent it back to the Court of Appeals. Local Property Taxes make up 50.9% of the district's FY21



operating budget compared to 47.9% in FY20. This increase is due to the increase in assessed valuation and tax levy.

**Other Local and County Revenue:** Interest income continues to lag behind historical amounts, but the district finally saw an increase in FY2018 and again in FY2019. The prior banking agreement expired June 30, 2019. The district did a new bank bid and the new rate, tied to the 90-day T-Bill, is 38 basis points lower than the prior agreement. Continued low interest rates will keep this revenue stream limited.

<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 Budget	\$850,000
2020-2021 Budget	\$850,000

County Stock Insurance revenues are very hard to predict. Over the last thirteen 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 Budget	\$2,861,142

This revenue bounces up and down and there is not a good way to calculate the amount at this time. This budget is planning for \$2.2 million less than the FY20 amount, which was extremely high compared to the amounts received in previous years.

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 account for 8.3% compared to 10.4% in FY20.

**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). Based on recommendations in recent DESE School Finance Memos, this budget assumes \$1,000 per 2019-20 WADA. This results in an increase of \$175,000 over the 2020 budget.

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
Budget 2020	\$8,700,000
Budget 2021	\$8,875,000

The 1¢ sales tax will account for 8.8% of all 2020-21 operating receipts as compared to 8.5% in FY20.

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

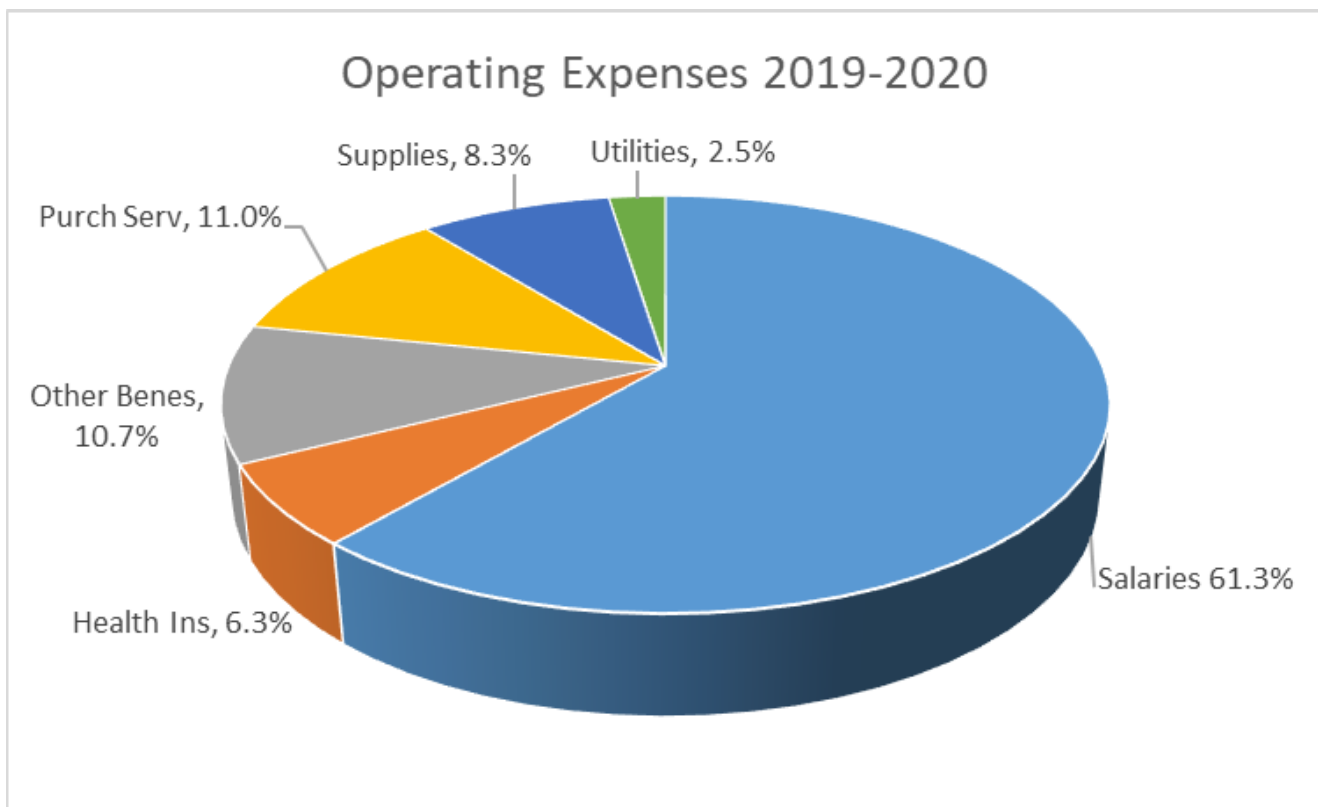
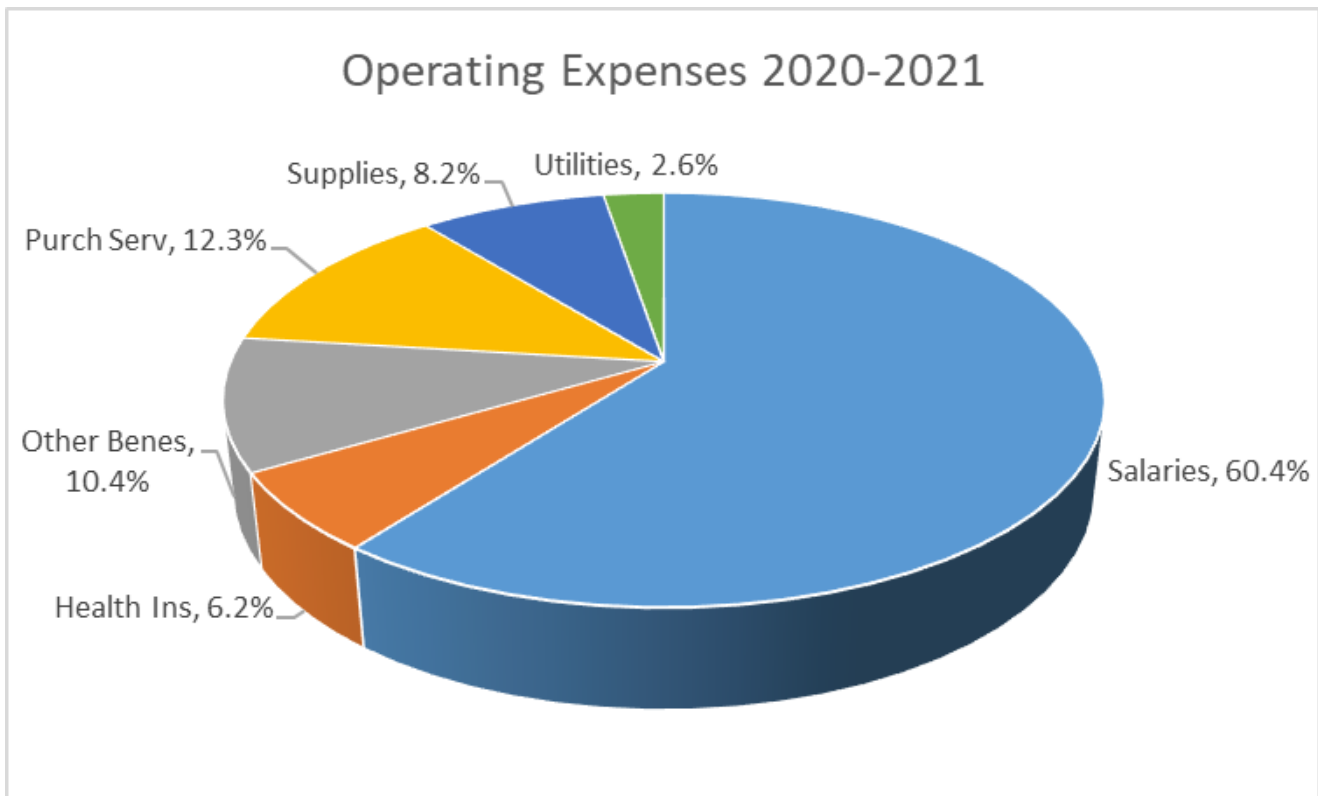
While the 2020-21 state budget appropriations would fully fund the foundation formula for the fourth consecutive year, it does not appear there will be adequate funds for the second year in a row to distribute full funding. In FY20, budget restrictions were put in place and the district will receive nearly \$900,000 less than what was appropriated. There are almost certain restrictions in the FY21 funding as well and there is no guidance at all about how severe they may be. This budget is written assuming a \$75 million reduction to the foundation formula which results in a SAT of \$6,276 vs. the full funding SAT of \$6,375. Due to many moving pieces in the formula, including reduced summer school attendance due to virtual only option, the district should see a decrease of \$725,000.

Approximately 80% of the district’s state revenue comes from the foundation formula, but an additional \$4.7 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. Total operating state funds for 2020-21 will amount to approximately \$22.1 million, 21.8% of district operating receipts vs. 22.7% in FY20.

**Federal Funds:** The district gets 87% of its federal revenues from three sources (IDEA, Title I/IIA, and Food Reimbursement) and this budget anticipates a slight reduction of \$268,638 in Title programs for FY21. The district received 75% of the federal CARES Act allocation in FY20, and the remaining funds will be received in FY21. Federal operating receipts make up 9.9% of total operating funds, compared to 10.0% last year.

## EXPENDITURES

Total expenditures for 2020-21 are projected at \$120,780,699. The projected expenses for the operating funds for FY21 are \$103,301,382. An additional \$781,000 is associated with student activities.



**Employee Salaries:** The district employs approximately 1,400 full time employees and an additional 60 part-time employees. Every month the district pays just over \$5 million in salary to these employees. Included in this budget are 12 additional positions (9 additional staff to operate CCHS (6 teachers and 3 custodians), 2 additional teachers for MS special education and 1 additional speech therapist).

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 provides 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. 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 an additional \$300, added to the base and all cells within the salary schedule. The average raise to teachers equates to a 2.4% increase. In the 2019-20 MST A salary study, the district ranked 2<sup>nd</sup> in all levels studied for the central region of Missouri. This increase will allow the district to stay 2<sup>nd</sup> or 3<sup>rd</sup> in all areas.

With this increase, an additional day will be added to the teacher work calendar. In the past couple of years, the amount of required training was overwhelming our professional development days and we were not able to use those days for the training our teachers needed to provide exceptional instruction. To combat this, many of the required trainings were done in an online format with the expectation that those trainings would be completed by a certain date in the year. This extra contracted day will be used to compensate teachers for the time outside of their contract it takes to complete the district's required trainings. This is a joint recommendation from district administration along with leaders of district MNEA and MST A.

It is equally important to have excellent staff at all levels of the organization. Each category of employees will receive a 1.8% raise, which is the amount of the teacher raise excluding the additional contract day. The district is constantly evaluating our compensation to the market. Due to the increase in the state minimum wage and the district wanting to remain well above this level, this budget increases the compensation for the district's custodial, food service and para-professional support staff. This budget also provides additional increases in pay for our nursing staff as their pay had fallen below market rates.

Due to all summer school being provided online through Launch and not in seat, we do not have salaries associated with summer school this year. This budget reflects a reduction in summer school salary of just over \$1 million. There is an increase in the purchased services area to account for the implementation of Launch.

The total budget for salaries for FY20 is \$62,382,476, which represents 60.4% of the total operating budget, vs. 61.3% in FY20.

**Employee Benefits:** The struggle to provide and retain quality health insurance and retirement programs is an issue of continuing national concern. \$17.1 million or 16.5% 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 \$17.1 million and 16.9% of operating expenses in FY19.

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 2020-21. 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 2020-21 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 JCPS 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 800) 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 and 2019-20. Again, in 2020-21, the rates and benefits will remain the same as the prior year. In 2020-21, 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 \$638,000.

**Transportation:** 2019-20 was the fifth and final year of the contract with First Student that began in July 2016. The district issued an RFP, and the new rates are much higher than in the past. First student was the low bidder and after some negotiations, the contract calls for a 15% rate increase, which amounts to approximately \$540,000 on existing route costs. These increases are necessary to keep our bus fleet at an adequate age, but more importantly allow them 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.



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. The district uses approximately 165,000 gallons of fuel each year. FY16 saw a sharp decline in fuel costs and they remained low in FY17 and spiked up to \$370,533 in FY18 and again in FY19 to \$401,454. In FY20 fuel prices plummeted and with the early closure of school in March, the district will come in well below the \$440,000 budgeted. As with all utilities, the FY21 budget calls for a 10% increase in diesel fuel to \$484,000.

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. The budget calls for a 10% increase in utility costs, to guard against higher energy pricing.

YEAR	ELECTRICITY	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 Budget	\$1,771,000	\$277,000	\$2,048,000
2021 Budget	\$1,945,000	\$300,000	\$2,245,000



Probably the best approach toward mitigating high energy costs is to establish an energy savings program.

**School Nutrition Services:** The school nutrition services department is intended to be a breakeven department. The department receives revenues from state, federal and local sources with the intention of covering the costs of providing nutritious meals. In the 2007-08 school year, the district had to supplement those revenues with an additional \$560,000 of district resources. The department was challenged with trying to reduce this deficit. By the 2012-13 school year, that deficit had been reduced and the department actually made \$94,000. The effect of this reduction is an additional \$650,000 that is freed up for use in educational programs. This budget predicts the department to run a surplus budget, while purchasing \$115,000 of new equipment in 2020-21.

Federal regulations require us to make an effort to have our paid lunch prices comparable to the reimbursement rate we receive for “free priced” meals. The district qualifies for a waiver and will not need to change prices for the 2020-21 school year. The prices will remain at \$2.75 at the elementary schools and \$3.00 at the secondary schools for lunch and breakfast prices will remain \$1.10 at elementary schools and \$1.25 at the secondary schools.

**Capital Projects:** The district’s Capital Projects expenditure budget totals \$7,286,643, which is higher than the \$5,633,650 of district capital projects from FY20 (excluding \$56,657,082 of bond money to complete the construction projects). These funds come from the following sources: Classroom Trust Fund money, M&M Surtax, vocational grants and other miscellaneous revenues.

The major projects funded with this budget can be found in Appendix C.

**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 \$13,461,595 in revenues and \$10,329,625 in expenses. The funds generated to pay these expenses come from the district’s levy dedicated to the Debt Service. The district incurred \$130 million of new bonds in FY2018. The district will have approximately \$139 million in General Obligation Debt outstanding on June 30, 2021. 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 FY20, the reserve will be approximately 24.1%. 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 2020-21 budget calls for a deficit of \$1,877,417 to the reserves. This will move the fund balance percent to 21.8%, which is higher than the board goal of 20%. The Long-Range Projection, Appendix D, shows that with reasonable assumptions of revenues and expenditures, the district will move to a more balanced budget in FY21 and beyond, with balances leveling off around 20%. We will have a plan to stop using 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 COVID-19. The community came forward and loudly supported the district with approval of a \$130 million bond issue and an operating levy. 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 FY21 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 2020-21 budget for your consideration.



Larry Linthacum  
Superintendent

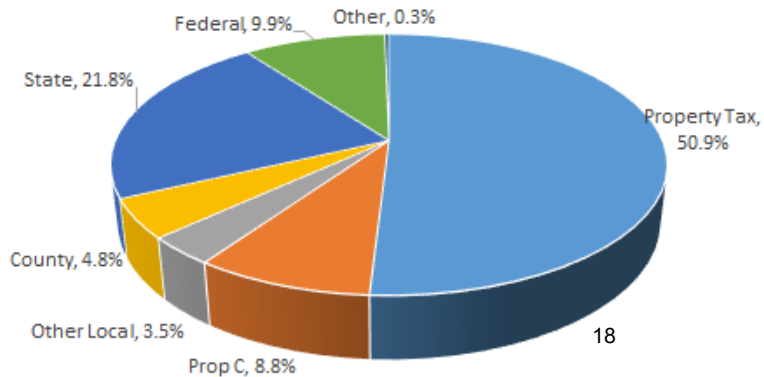
Jason Hoffman  
Chief Financial Officer

# BUDGET SUMMARY - DISTRICT FUNDS

JC SCHOOLS BUDGET-2020-2021 JUNE 2020					
2020-2021 AMENDED BUDGET SUMMARY					
	GENERAL OPERATING	TEACHERS	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
TAX RATE	\$ 3.9400	\$ -	\$ 0.9028	\$ -	\$ 4.8428
7/1/2020	\$ 24,396,520	\$ -	\$ 10,579,278	\$ 12,069,878	\$ 47,045,676
REVENUES					
LOCAL	\$ 55,181,300	\$ 8,881,755	\$ 11,876,000	\$ 1,657,909	\$ 77,596,964
COUNTY	\$ 4,561,142	\$ 340,000	\$ 1,585,595	\$ -	\$ 6,486,737
STATE	\$ 4,708,961	\$ 17,425,000	\$ -	\$ 2,683,791	\$ 24,817,752
FEDERAL	\$ 9,800,429	\$ 233,000	\$ -	\$ -	\$ 10,033,429
OTHER	\$ 49,206	\$ 243,172	\$ -	\$ 31,371	\$ 323,749
TOTAL REVENUES	\$ 74,301,038	\$ 27,122,927	\$ 13,461,595	\$ 4,373,071	\$ 119,258,631
EXPENDITURES					
SALARIES	\$ 15,458,644	\$ 46,923,830	\$ -	\$ -	\$ 62,382,474
BENEFITS	\$ 4,415,956	\$ 12,664,097	\$ -	\$ -	\$ 17,080,053
SERVICES/SUPPLIES	\$ 23,593,855	\$ 245,000	\$ -	\$ -	\$ 23,838,855
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 7,286,643	\$ 7,286,643
OTHER	\$ -	\$ -	\$ 10,192,075	\$ -	\$ 10,192,075
TOTAL EXPENDITURES	\$ 43,468,455	\$ 59,832,927	\$ 10,192,075	\$ 7,286,643	\$ 120,780,100
INTERFUND TRANSFER	\$ (32,710,000)	\$ 32,710,000	\$ -	\$ -	\$ -
EXCESS/(DEFICIT) - REVENUES OVER EXPENDITURES	\$ (1,877,417)	\$ -	\$ 3,269,520	\$ (2,913,572)	\$ (1,521,469)
ENDING BALANCE 6/30/2021	\$ 22,519,103	\$ -	\$ 13,848,798	\$ 9,156,306	\$ 45,524,207
RESTRICTED BALANCE	\$ 556,763	\$ -	\$ -	\$ -	\$ 556,763
ENDING BALANCE 6/30/2021	\$ 21,962,340	\$ -	\$ 13,848,798	\$ 9,156,306	\$ 44,967,444
ASSESSED VALUATION	\$ 1,344,310,472				
FUND BALANCE % OF EXPENDITURES + CAPITAL PROJECTS TRANSFER					
	21.8%				

REVENUES

## Operating Revenues 2020-2021





Obj	Description	Fund 1	Fund 2	Fund 3	Fund 4	Total
5111	Current Taxes	\$ 50,861,851	\$ -	\$ 11,660,000	\$ -	\$ 62,521,851
5112	Delinquent Taxes	\$ 788,149	\$ -	\$ 136,000	\$ -	\$ 924,149
5113	Sch Dist Trust Fund (Prop C)	\$ -	\$ 8,875,000	\$ -	\$ -	\$ 8,875,000
5114	Financial Institution Tax	\$ 226,066	\$ -	\$ -	\$ 87,309	\$ 313,375
5115	M & M Surtax	\$ -	\$ -	\$ -	\$ 1,215,000	\$ 1,215,000
5140	Earnings On Investments (1)	\$ 843,545	\$ 6,755	\$ 80,000	\$ 105,600	\$ 1,035,900
5150	-5164 Food Service Program	\$ 1,750,000	\$ -	\$ -	\$ -	\$ 1,750,000
5170	Student Activities	\$ 368,574	\$ -	\$ -	\$ -	\$ 368,574
5190	Other Local	\$ 343,115	\$ -	\$ -	\$ 250,000	\$ 593,115
5199	Local - Subtotal	\$ 55,181,300	\$ 8,881,755	\$ 11,876,000	\$ 1,657,909	\$ 77,596,964
5211	Fines, Escheats,etc	\$ -	\$ 340,000	\$ -	\$ -	\$ 340,000
5221	State Assessed Utilities	\$ 1,700,000	\$ -	\$ 880,000	\$ -	\$ 2,580,000
5222	County Stock Insurance Fund	\$ 2,861,142	\$ -	\$ 705,595	\$ -	\$ 3,566,737
5299	County - Subtotal	\$ 4,561,142	\$ 340,000	\$ 1,585,595	\$ -	\$ 6,486,737
5311	Basic Formula - State Monies	\$ -	\$ 17,425,000	\$ -	\$ -	\$ 17,425,000
5312	Transportation	\$ 745,000	\$ -	\$ -	\$ -	\$ 745,000
5314	Early Childhood (3 & 4 Year Old) Special Education	\$ 1,950,000	\$ -	\$ -	\$ -	\$ 1,950,000
5319	Basic Formula - Classroom Trust Fund	\$ -	\$ -	\$ -	\$ 2,680,000	\$ 2,680,000
5322	Career 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
5337	Adult Education & Literacy (AEL) - State	\$ -	\$ -	\$ -	\$ -	\$ -
5359	Career Education Enhancement Grant	\$ 183,663	\$ -	\$ -	\$ -	\$ 183,663
5381	High Need Fund	\$ 1,105,531	\$ -	\$ -	\$ -	\$ 1,105,531
5397	Other - State	\$ 1,339	\$ -	\$ -	\$ -	\$ 1,339
5399	State - Subtotal	\$ 4,708,961	\$ 17,425,000	\$ -	\$ 2,683,791	\$ 24,817,752
5412	Medicaid	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
5427	Perkins Basic Grant, Career Education	\$ -	\$ 233,000	\$ -	\$ -	\$ 233,000
5436	Adult Education & Literacy (AEL) - Federal	\$ -	\$ -	\$ -	\$ -	\$ -
5437	IDEA Grants	\$ 93,265	\$ -	\$ -	\$ -	\$ 93,265
5441	IDEA Entitlement Funds, Part B IDEA	\$ 2,044,422	\$ -	\$ -	\$ -	\$ 2,044,422
5442	Early Childhood Special Education - Federal	\$ 350,970	\$ -	\$ -	\$ -	\$ 350,970
5445	School Lunch Program	\$ 2,655,125	\$ -	\$ -	\$ -	\$ 2,655,125
5446	School Breakfast Program	\$ 1,030,538	\$ -	\$ -	\$ -	\$ 1,030,538
5451	Title I, ESEA - Improving The Academic Achievement Of The Disadvantaged	\$ 2,481,050	\$ -	\$ -	\$ -	\$ 2,481,050
5461	Title IV	\$ 110,000	\$ -	\$ -	\$ -	\$ 110,000
5462	Title III	\$ 76,000	\$ -	\$ -	\$ -	\$ 76,000
5465	Title II, Part A, ESEA - Teacher And Principal Quality/PD	\$ 310,000	\$ -	\$ -	\$ -	\$ 310,000
5481	Dept of Health Food Service Programs	\$ 345,000	\$ -	\$ -	\$ -	\$ 345,000
5497	Other - Federal	\$ 4,059	\$ -	\$ -	\$ -	\$ 4,059
5499	Federal - Subtotal	\$ 9,800,429	\$ 233,000	\$ -	\$ -	\$ 10,033,429
5651	Sale Of Other Property/Bonds	\$ 49,206	\$ -	\$ -	\$ 31,371	\$ 80,577
5699	Other Revenue Subtotal	\$ 49,206	\$ -	\$ -	\$ 31,371	\$ 80,577
5810	Tuition From Other Districts	\$ -	\$ 76,338	\$ -	\$ -	\$ 76,338
5820	Area Voc Fees From Other Leas	\$ -	\$ 166,834	\$ -	\$ -	\$ 166,834
5898	Subtotal - Receipts Other	\$ -	\$ 243,172	\$ -	\$ -	\$ 243,172
5899	Total Revenues	\$ 74,301,038	\$ 27,122,927	\$ 13,461,595	\$ 4,373,071	\$ 119,258,631

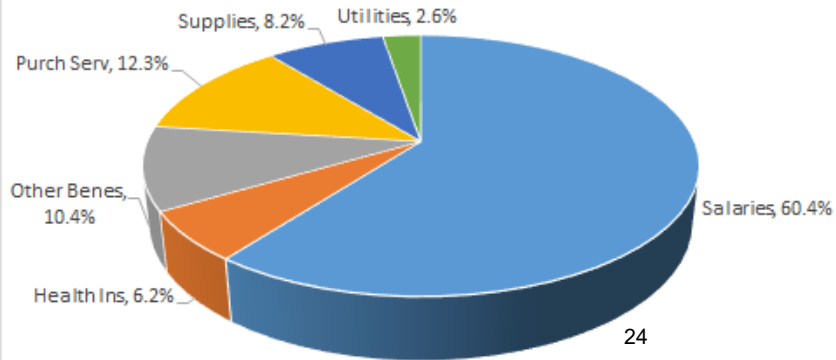
fd	fct	obj	loc	proj	x	bld	jc	Account Description	FY21 Bgt	FY20 Bgt	FY19 Actual	FY18 Actual
10	0	5111	0	0	0	0	0	CURRENT TAX	\$ 50,861,851	\$ 48,400,000	\$ 47,512,192	\$ 44,484,191
30	0	5111	0	0	0	0	0	CURRENT TAX	\$ 11,660,000	\$ 11,545,000	\$ 11,317,693	\$ 11,032,914
10	0	5112	0	0	0	0	0	DELINQUENT TAX	\$ 788,149	\$ 750,000	\$ 767,996	\$ 558,993
30	0	5112	0	0	0	0	0	DELINQUENT TAX	\$ 136,000	\$ 135,000	\$ 137,713	\$ 125,130
20	0	5113	0	0	0	0	0	SALES TAX	\$ 8,875,000	\$ 8,700,000	\$ 8,667,288	\$ 8,571,633
10	0	5114	0	0	0	0	0	INTANGIBLE TAX	\$ 226,066	\$ 226,066	\$ 191,937	\$ 226,066
40	0	5114	0	0	0	0	0	INTANGIBLE TAX	\$ 87,309	\$ 87,309	\$ 87,309	\$ 87,309
10	0	5115	0	0	0	0	0	M & M SURTAX	\$ -	\$ -	\$ -	\$ 812,287
40	0	5115	0	0	0	0	0	M & M SURTAX	\$ 1,215,000	\$ 1,215,000	\$ 1,219,880	\$ 419,157
10	0	5116	0	0	0	0	0	IN LIEU OF TAX	\$ 300	\$ 300	\$ 300	\$ 300
10	0	5141	0	0	0	0	0	INTEREST ON INVESTMENTS	\$ 598,245	\$ 598,245	\$ 795,874	\$ 507,449
10	0	5141	0	0	0	0	704	INTEREST FROM COUNTY	\$ 245,000	\$ 245,000	\$ 282,989	\$ 252,111
20	0	5141	0	0	0	0	0	INTEREST ON INVESTMENTS	\$ 6,755	\$ 6,755	\$ 24,553	\$ 14,845
20	0	5141	0	0	0	0	704	INTEREST FROM COUNTY	\$ -	\$ -	\$ 3,487	\$ 2,788
30	0	5141	0	0	0	0	0	INTEREST ON INVESTMENTS	\$ 50,000	\$ 25,000	\$ 149,677	\$ 66,437
30	0	5141	0	0	0	0	704	INTEREST FROM COUNTY	\$ 30,000	\$ 15,000	\$ 54,735	\$ 57,099
40	0	5141	0	0	0	0	0	INTEREST ON INVESTMENTS	\$ 102,400	\$ 102,400	\$ 162,407	\$ 80,681
40	0	5141	0	0	0	0	704	INTEREST FROM COUNTY	\$ 3,200	\$ 1,600	\$ 5,749	\$ 2,130
41	0	5141	0	917	0	0	0	INTEREST EARNINGS	\$ -	\$ 250,000	\$ 963,916	\$ 1,000,628
42	0	5141	0	918	0	0	0	INTEREST EARNINGS	\$ -	\$ 250,000	\$ 1,070,294	\$ 79,461
41	0	5143	0	917	0	0	0	PREMIUM ON BONDS SOLD	\$ -	\$ -	\$ -	\$ 7,190,641
42	0	5143	0	918	0	0	0	PREMIUM ON BONDS SOLD	\$ -	\$ -	\$ -	\$ 4,271,218
10	0	5151	0	0	0	0	0	FOOD SERVICE	\$ 1,105,000	\$ 1,105,000	\$ 988,964	\$ 1,170,225
10	0	5161	0	0	0	0	0	FOOD SERVICE ADULT SALES	\$ 135,000	\$ 135,000	\$ 83,032	\$ 1,215
10	0	5165	0	0	0	0	0	FOOD SERVICE NON-PROGRAM	\$ 510,000	\$ 510,000	\$ 629,224	\$ 483,610
10	0	5171	1050	200	0	20	0	MSHSAA ADMISSIONS REV	\$ 368,574	\$ 368,574	\$ 5,717	\$ -
10	0	5171	1050	505	0	20	0	BOYS BB ADMISSIONS REV-JCHS	\$ -	\$ -	\$ 2,767	\$ -
10	0	5171	1050	508	0	20	0	WRESTLING ADMISSIONS REV-JCHS	\$ -	\$ -	\$ 3,315	\$ -
10	0	5171	1050	509	0	20	0	BASEBALL ADMISSIONS REV-JCHS	\$ -	\$ -	\$ 5,865	\$ -
10	0	5171	1050	510	0	20	0	TRACK ADMISSIONS REV-JCHS	\$ -	\$ -	\$ 6,029	\$ -
10	0	5171	1050	512	0	20	0	BOYS SOCCER ADMISSIONS REV-JCHS	\$ -	\$ -	\$ 8,837	\$ -
10	0	5171	1050	513	0	20	0	GIRLS BB ADMISSIONS REV-JCHS	\$ -	\$ -	\$ 6,581	\$ -
10	0	5171	1050	515	0	20	0	VOLLEYBALL ADMISSIONS REV-JCHS	\$ -	\$ -	\$ 8,398	\$ -
10	0	5171	1050	517	0	20	0	SOFTBALL ADMISSIONS REV-JCHS	\$ -	\$ -	\$ 7,949	\$ -
10	0	5171	1050	520	0	20	0	FOOTBALL ADMISSIONS REV-JCHS	\$ -	\$ -	\$ 23,275	\$ -
10	0	5171	1050	559	0	20	0	HOLIDAY TOURNAMENT ADMISSIONS RE	\$ -	\$ -	\$ 11,777	\$ -
10	0	5171	1050	577	0	20	0	GIRLS SOCCER ADMISSIONS REV-JCHS	\$ -	\$ -	\$ 4,562	\$ -
10	0	5171	3000	505	0	200	0	BOYS BB ADMISSIONS REV-LCMS	\$ -	\$ -	\$ 1,791	\$ -
10	0	5171	3000	508	0	200	0	WRESTLING ADMISSIONS REV-LCMS	\$ -	\$ -	\$ 1,921	\$ -
10	0	5171	3000	513	0	200	0	GIRLS BB ADMISSIONS REV-LCMS	\$ -	\$ -	\$ 2,608	\$ -
10	0	5171	3000	515	0	200	0	VOLLEYBALL ADMISSIONS REV-LCMS	\$ -	\$ -	\$ 2,169	\$ -
10	0	5171	3000	520	0	200	0	FOOTBALL ADMISSIONS REV-LCMS	\$ -	\$ -	\$ 2,432	\$ -
10	0	5171	3020	505	0	210	0	BOYS BB ADMISSIONS REV-TJMS	\$ -	\$ -	\$ 2,896	\$ -
10	0	5171	3020	508	0	210	0	WRESTLING ADMISSIONS REV-TJMS	\$ -	\$ -	\$ 838	\$ -
10	0	5171	3020	513	0	210	0	GIRLS BB ADMISSIONS REV-TJMS	\$ -	\$ -	\$ 1,961	\$ -
10	0	5171	3020	515	0	210	0	VOLLEYBALL ADMISSIONS REV-TJMS	\$ -	\$ -	\$ 2,252	\$ -
10	0	5171	3020	520	0	210	0	FOOTBALL ADMISSIONS REV-TJMS	\$ -	\$ -	\$ 2,199	\$ -
10	0	5179	1050	162	0	20	0	SPEECH & DEBATE OTHER REV-JCHS	\$ -	\$ -	\$ 300	\$ -
10	0	5179	1050	505	0	20	0	BOYS BB OTHER REV-JCHS	\$ -	\$ -	\$ 41	\$ -
10	0	5179	1050	506	0	20	0	CROSS COUNTRY OTHER REV-JCHS	\$ -	\$ -	\$ 3,045	\$ -
10	0	5179	1050	508	0	20	0	WRESTLING OTHER REV-JCHS	\$ -	\$ -	\$ 775	\$ -
10	0	5179	1050	509	0	20	0	BASEBALL OTHER REV-JCHS	\$ -	\$ -	\$ 1,200	\$ -
10	0	5179	1050	510	0	20	0	TRACK OTHER REV-JCHS	\$ -	\$ -	\$ 4,520	\$ -
10	0	5179	1050	511	0	20	0	BOYS GOLF OTHER REV-JCHS	\$ -	\$ -	\$ 3,860	\$ -
10	0	5179	1050	512	0	20	0	BOYS SOCCER OTHER REV-JCHS	\$ -	\$ -	\$ 1,000	\$ -
10	0	5179	1050	515	0	20	0	VOLLEYBALL OTHER REV-JCHS	\$ -	\$ -	\$ 1,150	\$ -
10	0	5179	1050	517	0	20	0	SOFTBALL OTHER REV-JCHS	\$ -	\$ -	\$ 1,575	\$ -
10	0	5179	1050	518	0	20	0	GIRLS GOLF OTHER REV-JCHS	\$ -	\$ -	\$ 2,110	\$ -
10	0	5179	1050	520	0	20	0	FOOTBALL OTHER REV-JCHS	\$ -	\$ -	\$ 7,840	\$ -
10	0	5179	1050	559	0	20	0	HOLIDAY TOURNAMENT OTHER REV	\$ -	\$ -	\$ 22,750	\$ -

fd	fct	obj	loc	proj	x	bld	jc	Account Description	FY21 Bgt	FY20 Bgt	FY19 Actual	FY18 Actual
10	0	5179	1050	577	0	20	0	GIRLS SOCCER OTHER REV-JCHS	\$ -	\$ -	\$ 1,162	\$ -
10	0	5179	3000	506	0	200	0	CROSS COUNTRY OTHER REV-LCMS	\$ -	\$ -	\$ 240	\$ -
10	0	5179	3000	508	0	200	0	WRESTLING OTHER REV-LCMS	\$ -	\$ -	\$ 325	\$ -
10	0	5179	3000	510	0	200	0	TRACK OTHER REV-LCMS	\$ -	\$ -	\$ 2,375	\$ -
10	0	5179	3000	513	0	200	0	GIRLS BB OTHER REV-LCMS	\$ -	\$ -	\$ 100	\$ -
10	0	5179	3000	515	0	200	0	VOLLEYBALL OTHER REV-LCMS	\$ -	\$ -	\$ 150	\$ -
10	0	5179	3020	506	0	210	0	CROSS COUNTRY OTHER REV-TJMS	\$ -	\$ -	\$ 120	\$ -
10	0	5179	3020	508	0	210	0	WRESTLING OTHER REV-TJMS	\$ -	\$ -	\$ 325	\$ -
10	0	5179	3020	510	0	210	0	TRACK OTHER REV-TJMS	\$ -	\$ -	\$ 2,375	\$ -
10	0	5179	3020	513	0	210	0	GIRLS BB OTHER REV-TJMS	\$ -	\$ -	\$ 100	\$ -
10	0	5179	3020	515	0	210	0	VOLLEYBALL OTHER REV-TJMS	\$ -	\$ -	\$ 50	\$ -
10	0	5191	0	0	0	0	0	BUILDING RENTALS	\$ 3,500	\$ 3,500	\$ 3,264	\$ 18,937
10	0	5191	0	0	0	515	0	MILLER CTR REVENUE	\$ 28,000	\$ 28,000	\$ 31,210	\$ 41,750
10	0	5195	0	0	0	0	0	PRIOR PERIOD ADJUSTMENTS	\$ 9,000	\$ 9,000	\$ 25,596	\$ 8,710
10	0	5195	0	35	0	0	0	PRIOR PERIOD ADJUSTMENT E-RATE	\$ 175,000	\$ 175,000	\$ -	\$ 277,370
10	0	5195	0	67	0	0	0	PRIOR PERIOD THIRD PARTY SAL/BEN RE	\$ 25,687	\$ 25,687	\$ 154,687	\$ -
10	0	5198	0	0	0	0	0	MISCELLANEOUS LOCAL	\$ 50,000	\$ 50,000	\$ 82,125	\$ 47,953
10	0	5198	0	67	0	0	0	MISCELLANEOUS LOCAL/3RD PARTY SAL	\$ 51,928	\$ 51,928	\$ 141,929	\$ 52,668
40	0	5198	0	0	0	0	0	CAPITAL PROJECTS MISC	\$ 250,000	\$ 1,267,408	\$ 8,545	\$ 10,000
TOTAL LOCAL									\$ 77,596,964	\$ 76,281,772	\$ 75,738,191	\$ 81,955,905
20	0	5211	0	0	0	0	0	FINES & FORFEITURES	\$ 340,000	\$ 340,000	\$ 300,932	\$ 361,802
10	0	5221	0	0	0	0	0	STATE ASSESSED UTILITY TAXES	\$ 1,700,000	\$ 1,700,000	\$ 1,537,532	\$ 1,653,591
30	0	5221	0	0	0	0	0	STATE ASSESSED UTILITY TAXES	\$ 880,000	\$ 440,000	\$ 430,283	\$ 416,742
10	0	5222	0	0	0	0	0	COUNTY STOCK INSURANCE	\$ 2,861,142	\$ 5,061,142	\$ 2,925,728	\$ 3,329,056
30	0	5222	0	0	0	0	0	COUNTY STOCK INSURANCE	\$ 705,595	\$ 1,205,595	\$ 696,926	\$ 825,668
TOTAL COUNTY									\$ 6,486,737	\$ 8,746,737	\$ 5,891,401	\$ 6,586,860
20	0	5311	0	0	0	0	0	BASIC FORMULA	\$ 17,425,000	\$ 18,150,000	\$ 16,878,013	\$ 15,589,671
10	0	5312	0	0	0	0	0	TRANSPORTATION	\$ 745,000	\$ 745,000	\$ 793,526	\$ 623,520
10	0	5314	0	0	0	0	0	EARLY CHILD SPECIAL ED	\$ 1,950,000	\$ 1,950,000	\$ 1,828,036	\$ 1,799,221
40	0	5314	0	0	0	0	0	ECSE-STATE-CAPITAL REIMB	\$ -	\$ -	\$ -	\$ 206,000
20	0	5319	0	0	0	0	0	CLASSROOM TRUST	\$ -	\$ -	\$ 703,719	\$ 730,879
40	0	5319	0	0	0	0	0	CLASSROOM TRUST	\$ 2,680,000	\$ 2,680,000	\$ 2,680,000	\$ 2,680,000
10	0	5322	0	0	0	0	0	VOCATIONAL/AT RISK	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
10	0	5324	0	0	0	0	0	PAT EDUCATIONAL/SCREENING	\$ 240,000	\$ 240,000	\$ 287,220	\$ 277,829
10	0	5332	0	33200	0	0	0	CTE BASE & PERFORMANCE GRANT	\$ 410,000	\$ 410,000	\$ 422,923	\$ 523,233
10	0	5332	0	33201	0	0	0	CTE ENHANCEMENT GRANT	\$ -	\$ -	\$ 54,062	\$ -
10	0	5332	0	33203	0	0	0	CTE PROGRAM IMPROVEMENT-BUS, MA	\$ -	\$ -	\$ 27,366	\$ -
10	0	5332	0	33204	0	0	0	CTE PROGRAM IMP-FAMILY CONSUMER	\$ -	\$ -	\$ 5,076	\$ -
10	0	5332	0	33206	0	0	0	CTE PROGRAM IMPROVEMENT-SKILLED	\$ -	\$ -	\$ 6,530	\$ -
10	0	5332	0	33209	0	0	0	CTE INCENTIVE PAYMENT	\$ -	\$ -	\$ 49,568	\$ -
40	0	5332	0	33200	0	0	0	CTE BASE & PERFORMANCE GRANT	\$ 3,791	\$ 3,791	\$ -	\$ -
40	0	5332	0	33201	0	0	0	CTE ENHANCEMENT GRANT	\$ -	\$ -	\$ 62,061	\$ -
10	0	5333	0	0	0	0	0	FOOD SERVICE - STATE	\$ 43,428	\$ 43,428	\$ 40,690	\$ 43,603
10	0	5337	0	33700	0	0	0	AEL - STATE	\$ -	\$ 445,000	\$ 405,454	\$ 254,597
10	0	5359	0	0	0	0	0	VOCATIONAL ENHANCE (STATE)	\$ 183,663	\$ 183,663	\$ -	\$ 156,853
10	0	5381	0	0	0	0	0	HIGH NEED FUND	\$ 1,105,531	\$ 1,105,531	\$ 1,042,054	\$ 1,089,156
10	0	5397	0	0	0	0	0	OTHER STATE	\$ -	\$ -	\$ 6,264	\$ 3,314
10	0	5397	0	49	0	0	0	SCHOOL BASED SOCIAL WORKER	\$ 1,339	\$ 1,339	\$ 1,339	\$ 26,777
TOTAL STATE									\$ 24,817,752	\$ 25,987,752	\$ 25,293,900	\$ 24,034,653
10	0	5412	0	0	0	0	0	MEDICAID	\$ 300,000	\$ 300,000	\$ 307,496	\$ 249,956
10	0	5427	0	42701	0	0	0	PERKINS BASIC GRANT, CAREER ED	\$ -	\$ -	\$ 33,047	\$ 32,445
20	0	5427	0	42701	0	0	0	PERKINS BASIC GRANT, CAREER ED	\$ 233,000	\$ 233,000	\$ 187,848	\$ 150,654
40	0	5427	0	42701	0	0	0	PERKINS BASIC GRANT, CAREER ED	\$ -	\$ 27,978	\$ -	\$ -
10	0	5436	0	43600	0	0	0	ADULT EDUCATION & LITERACY	\$ -	\$ -	\$ 41,408	\$ 105,529
10	0	5437	0	43700	0	0	0	IDEA GRANTS-ASSISTIVE TECHNOLOGIES	\$ 23,171	\$ 23,171	\$ -	\$ 28,171
10	0	5437	0	43701	0	0	0	PROJECT SEARCH GRANT REV	\$ 1,200	\$ 1,200	\$ -	\$ -
10	0	5437	0	43703	0	0	0	FEDERAL HIGH NEEDS FUND-SPED	\$ 68,894	\$ 68,894	\$ 29,583	\$ -

fd	fct	obj	loc	proj	x	bld	jc	Account Description	FY21 Bgt	FY20 Bgt	FY19 Actual	FY18 Actual
10	0	5441	0	44100	0	0	0	IDEA PART B REVENUE	\$ 2,044,422	\$ 2,044,422	\$ 1,972,229	\$ 2,147,934
10	0	5442	0	44200	0	0	0	ECSE 611 REVENUE	\$ 290,335	\$ 290,335	\$ 301,900	\$ 279,768
10	0	5442	0	44201	0	0	0	ECSE 619 REVENUE	\$ 60,635	\$ 60,635	\$ 43,141	\$ -
40	0	5444	0	0	0	0	0	FOOD SERVICE EQUIP GRANT	\$ -	\$ 25,000	\$ -	\$ -
10	0	5445	0	0	0	0	0	FOOD SERVICE FEDERAL	\$ 2,655,125	\$ 2,655,125	\$ 2,655,125	\$ 2,644,158
10	0	5446	0	0	0	0	0	FOOD SERVICE - BREAKFAST	\$ 974,451	\$ 974,451	\$ 974,451	\$ 936,802
10	0	5449	0	0	0	0	0	FOOD SERVICE - FRUITS & VEG	\$ 56,087	\$ 56,087	\$ 49,682	\$ 63,935
10	0	5451	0	45100	0	0	0	TITLE I ESEA	\$ 2,300,000	\$ 2,441,524	\$ 1,457,575	\$ 1,988,563
10	0	5451	0	45102	0	0	0	TITLE I FOCUS SCHOOLS	\$ 181,050	\$ 181,050	\$ 4,867	\$ 50,996
10	0	5461	0	46100	0	0	0	TITLE IV	\$ 110,000	\$ 91,889	\$ 120	\$ 11,511
10	0	5462	0	46200	0	0	0	TITLE III-LEP	\$ 48,000	\$ 22,663	\$ 28,316	\$ -
10	0	5462	0	46201	0	0	0	TITLE III-IMMIGRANT	\$ 28,000	\$ 10,042	\$ 1,375	\$ -
10	0	5465	0	46500	0	0	0	TITLE IIA REVENUE	\$ 310,000	\$ 498,520	\$ 87,426	\$ 279,530
10	0	5481	0	0	0	0	0	DEPT OF HEALTH FOOD SERVICE	\$ 345,000	\$ 345,000	\$ 350,230	\$ 317,692
10	0	5497	0	0	0	0	0	OTHER FEDERAL REV	\$ 4,059	\$ 4,059	\$ -	\$ 2,100
10	0	5497	0	41	0	0	0	AEL NON-GRANT REVENUE	\$ -	\$ -	\$ 137	\$ 449
								<b>TOTAL FEDERAL</b>	<b>\$ 10,033,429</b>	<b>\$ 10,355,045</b>	<b>\$ 8,525,959</b>	<b>\$ 9,290,192</b>
41	0	5611	0	917	0	0	0	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ 85,000,000
42	0	5611	0	918	0	0	0	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ 45,000,000
10	0	5631	0	0	0	0	0	INSURANCE PROCEEDS	\$ -	\$ -	\$ -	\$ 163
10	0	5631	0	39	0	0	0	INSURANCE-DISASTER RECOVERY	\$ -	\$ 148,228	\$ -	\$ -
40	0	5631	0	0	0	0	0	INSURANCE PROCEEDS	\$ 25,371	\$ 25,371	\$ -	\$ -
40	0	5631	0	39	0	0	0	INSURANCE-DISASTER RECOVERY	\$ -	\$ 2,609,507	\$ -	\$ -
10	0	5651	0	0	0	0	0	SALE OF PROPERTY	\$ 49,206	\$ 149,206	\$ 60,062	\$ 156,305
40	0	5651	0	0	0	0	0	SALE OF PROPERTY	\$ 6,000	\$ 41,706	\$ -	\$ -
20	0	5821	1050	0	0	0	0	VOC AREA SCHOOL TUITION	\$ 166,834	\$ 166,834	\$ 176,183	\$ 165,850
20	0	5831	0	0	0	0	0	OTHER LEA'S CONTRACTED ED SERVICES	\$ 76,338	\$ 76,338	\$ 84,258	\$ 78,161
10	0	5842	0	0	0	0	0	K-12 DISABLED TRANS REIMB-OTHER LEA	\$ -	\$ -	\$ 22,500	\$ -
								<b>TOTAL OTHER</b>	<b>\$ 323,749</b>	<b>\$ 3,217,190</b>	<b>\$ 343,003</b>	<b>\$ 130,400,479</b>
								<b>GRAND TOTAL REVENUE</b>	<b>\$ 119,258,631</b>	<b>\$ 124,588,496</b>	<b>\$ 115,792,454</b>	<b>\$ 252,268,089</b>

# EXPENDITURES

## Operating Expenses 2020-2021





Fct	Description	Fund 1	Fund 2	Fund 3	Fund 4	Total
1110	Elementary	\$ 897,110	\$ 15,127,608	\$ -	\$ -	\$ 16,024,718
1130	Middle/Junior High	\$ 400,968	\$ 8,167,192	\$ -	\$ -	\$ 8,568,160
1150	Senior High	\$ 813,900	\$ 9,760,853	\$ -	\$ 30,500	\$ 10,605,253
1191	Summer School (Regular)	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000
1192	Juvenile Program	\$ 85,744	\$ 1,191,500	\$ -	\$ -	\$ 1,277,244
1210	Gifted	\$ 6,002	\$ 161,974	\$ -	\$ -	\$ 167,976
1221	Special Education and Related Services	\$ 2,847,729	\$ 5,150,234	\$ -	\$ 10,000	\$ 8,007,963
1224	Proportionate Share Services	\$ 153,583	\$ 497,592	\$ -	\$ -	\$ 651,175
1250	Supplemental Instruction	\$ 221,609	\$ 1,587,931	\$ -	\$ -	\$ 1,809,540
1271	Bilingual	\$ 106,844	\$ 345,679	\$ -	\$ -	\$ 452,523
1280	Early Childhood Special Education	\$ 405,633	\$ 722,726	\$ -	\$ -	\$ 1,128,359
1300	Vocational Instruction	\$ 239,472	\$ 1,626,630	\$ -	\$ 244,743	\$ 2,110,845
1400	Student Activities (Fund 60x)	\$ 1,700,354	\$ 1,236,599	\$ -	\$ 35,000	\$ 2,971,953
1911	Tuition To Other Districts within the State	\$ -	\$ 245,000	\$ -	\$ -	\$ 245,000
1999	Total Instruction (K - 12 Only)	\$ 8,628,948	\$ 45,821,518	\$ -	\$ 320,243	\$ 54,770,709
<b>SUPPORT SERVICES</b>						
2110	Attendance	\$ 253,336	\$ -	\$ -	\$ -	\$ 253,336
2120	Guidance	\$ 616,573	\$ 2,239,453	\$ -	\$ -	\$ 2,856,026
2130	-90 Health, Psych Speech And Audio	\$ 2,129,498	\$ 3,202,934	\$ -	\$ -	\$ 5,332,432
2210	Improvement Of Instruction	\$ 655,240	\$ 1,308,472	\$ -	\$ -	\$ 1,963,712
2214	Professional Development	\$ 177,000	\$ 4,487	\$ -	\$ -	\$ 181,487
2220	-90 Media Services (Library)	\$ 3,302,036	\$ 1,204,895	\$ -	\$ 200,000	\$ 4,706,931
2310	Board Of Education Services	\$ 920,566	\$ -	\$ -	\$ -	\$ 920,566
2320	- 2330 Executive Administration	\$ 2,622,988	\$ 1,384,457	\$ -	\$ 86,400	\$ 4,093,845
2400	Building Level Administration	\$ 1,368,974	\$ 3,243,567	\$ -	\$ -	\$ 4,612,541
2510	-2539 Administrative Services	\$ 463,375	\$ -	\$ -	\$ 1,000	\$ 464,375
2540	Operation Of Plant	\$ 9,903,414	\$ -	\$ -	\$ 41,000	\$ 9,944,414
2551	Pupil Transportation Contracted	\$ 4,025,851	\$ 147,086	\$ -	\$ -	\$ 4,172,937
2553	Handicapped Transportation Contracted	\$ 586,567	\$ 13,897	\$ -	\$ -	\$ 600,464
2559	Early Childhood Special Education Transportation Services	\$ 322,744	\$ -	\$ -	\$ -	\$ 322,744
2561	Food Services	\$ 5,564,929	\$ -	\$ -	\$ 115,000	\$ 5,679,929
2699	Operation Services	\$ 1,234,108	\$ -	\$ -	\$ -	\$ 1,234,108
2998	Total Support Services	\$ 34,147,199	\$ 12,749,248	\$ -	\$ 443,400	\$ 47,339,847
2999	Total Instruction & Support	\$ 42,776,147	\$ 58,570,766	\$ -	\$ 763,643	\$ 102,110,556
1610	Adult Basic Education	\$ -	\$ -	\$ -	\$ -	\$ -
1620	- 1690 Adult Continuing Education	\$ -	\$ -	\$ -	\$ -	\$ -
3000	Community Services	\$ 692,907	\$ 1,262,161	\$ -	\$ 23,000	\$ 1,978,068
4000	Facilities Acquisition And Constr	\$ -	\$ -	\$ -	\$ 6,500,000	\$ 6,500,000
5100	Principal & Interest	\$ -	\$ -	\$ 10,192,075	\$ -	\$ 10,192,075
9998	Subtotal Non-instructional /Support	\$ 692,907	\$ 1,262,161	\$ 10,192,075	\$ 6,523,000	\$ 18,670,143
9999	Grand Total	\$ 43,469,054	\$ 59,832,927	\$ 10,192,075	\$ 7,286,643	\$ 120,780,699

OBJ	DESCRIPTION	Fund 1	Fund 2	Fund 3	Fund 4	Total
6100	Salaries	\$ 15,458,644	\$ 46,923,830	\$ -	\$ -	\$ 62,382,474
6199	Salaries - Subtotal	\$ 15,458,644	\$ 46,923,830	\$ -	\$ -	\$ 62,382,474
6211	Teacher Retirement	\$ 40,673	\$ 7,207,781	\$ -	\$ -	\$ 7,248,454
6221	Non-teacher Retirement	\$ 1,057,686	\$ 95,913	\$ -	\$ -	\$ 1,153,599
6231	OASDI	\$ 850,202	\$ 134,700	\$ -	\$ -	\$ 984,902
6232	Medicare	\$ 216,696	\$ 638,442	\$ -	\$ -	\$ 855,138
6240	- 6270 Employee Insurance	\$ 1,793,633	\$ 4,587,261	\$ -	\$ -	\$ 6,380,894
6290	Other Benefits	\$ 457,066	\$ -	\$ -	\$ -	\$ 457,066
6299	Employee Benefits - Subtotal	\$ 4,415,956	\$ 12,664,097	\$ -	\$ -	\$ 17,080,053
6311	Tuition	\$ 1,268,604	\$ 245,000	\$ -	\$ -	\$ 1,513,604
6312	-14 Professional Services	\$ 230,552	\$ -	\$ -	\$ -	\$ 230,552
6315	Audit Services	\$ 32,000	\$ -	\$ -	\$ -	\$ 32,000
6316	, 18 & 19 Technical Services	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
6317	Legal Services	\$ 934,700	\$ -	\$ -	\$ -	\$ 934,700
6330	-39 Property Services	\$ 2,138,800	\$ -	\$ -	\$ -	\$ 2,138,800
6341	Contracted Transportation To And From School	\$ 4,081,162	\$ -	\$ -	\$ -	\$ 4,081,162
6342	Other Contracted Pupil Transportation (Non Route)	\$ 261,395	\$ -	\$ -	\$ -	\$ 261,395
6343	-49 Travel	\$ 610,586	\$ -	\$ -	\$ -	\$ 610,586
6351	Property Insurance	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000
6352	Liability Insurance	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
6353	Fidelity Premium	\$ 500	\$ -	\$ -	\$ -	\$ 500
6359	Judgements Against LEA	\$ -	\$ -	\$ -	\$ -	\$ -
6360	-90 Other Purchased Services & Prior Year Adj	\$ 2,201,553	\$ -	\$ -	\$ -	\$ 2,201,553
6399	Purchased Services - Subtotal	\$ 12,424,852	\$ 245,000	\$ -	\$ -	\$ 12,669,852
6410	General Supplies	\$ 5,849,103	\$ -	\$ -	\$ -	\$ 5,849,103
6430	Regular Textbook	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
6440	Library Books	\$ 194,500	\$ -	\$ -	\$ -	\$ 194,500
6450	Periodicals	\$ -	\$ -	\$ -	\$ -	\$ -
6460	Warehouse Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
6471	Food Service Food Only	\$ 2,350,000	\$ -	\$ -	\$ -	\$ 2,350,000
6480	Energy Supplies/Service	\$ 2,729,000	\$ -	\$ -	\$ -	\$ 2,729,000
6490	Other Supplies	\$ 22,000	\$ -	\$ -	\$ -	\$ 22,000
6499	Supplies - Subtotal	\$ 11,169,603	\$ -	\$ -	\$ -	\$ 11,169,603
6510	Land	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
6520	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -
6530	Improvement To Sites	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 6,000,000
6541	Equipment - General	\$ -	\$ -	\$ -	\$ 256,000	\$ 256,000
6542	Equipment - Instructional Apparatus	\$ -	\$ -	\$ -	\$ 444,243	\$ 444,243
6551	Vehicles (Except School Buses)	\$ -	\$ -	\$ -	\$ 86,400	\$ 86,400
6552	School Buses	\$ -	\$ -	\$ -	\$ -	\$ -
6553	School Buses -- Purchased with Specific Funds	\$ -	\$ -	\$ -	\$ -	\$ -
6590	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
6599	Capital Outlay - Subtotal	\$ -	\$ -	\$ -	\$ 7,286,643	\$ 7,286,643
6610	Principal	\$ -	\$ -	\$ 4,670,000	\$ -	\$ 4,670,000
6620	Interest	\$ -	\$ -	\$ 5,517,075	\$ -	\$ 5,517,075
6630	Other (Fin, Fees, Etc)	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
6699	Other Objects - Subtotal	\$ -	\$ -	\$ 10,192,075	\$ -	\$ 10,192,075
9999	Grand Total	\$ 43,469,055	\$ 59,832,927	\$ 10,192,075	\$ 7,286,643	\$ 120,780,700

FCT	OBJ	Account Description	FY21 BGT	FY20 BGT	FY19 Actual	FY18 Actual
1111	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 11,735,214	\$ 11,577,884	\$ 11,293,067	\$ 11,199,827
1111	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 15,136	\$ 15,136	\$ 16,722	\$ 17,853
1111	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 37,543	\$ 37,543	\$ 35,719	\$ 46,442
1111	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 60,300	\$ 58,873	\$ 52,850	\$ 71,230
1111	OBJ-TENS 621x TOTAL	PSRS	\$ 1,889,123	\$ 1,861,607	\$ 1,811,772	\$ 1,809,164
1111	OBJ-TENS 622x TOTAL	PEERS	\$ 4,664	\$ 4,578	\$ 4,534	\$ 4,050
1111	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 171,734	\$ 168,934	\$ 163,153	\$ 161,169
1111	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 1,287,341	\$ 1,287,341	\$ 1,289,985	\$ 1,319,810
1111	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 460,814	\$ 428,814	\$ 420,382	\$ 387,826
1111	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 59,800	\$ 59,800	\$ 58,900	\$ -
1111	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 500	\$ 500	\$ 453	\$ 45
1111	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ -	\$ -	\$ 265	\$ -
1111	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 302,549	\$ 302,549	\$ 279,986	\$ 375,042
1111	OBJ-TENS 643x TOTAL	TEXTBOOKS	\$ -	\$ 550,000	\$ 479,730	\$ 556,060
1111	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ -	\$ -	\$ -	\$ 6,645
	TOTAL	ELEMENTARY	\$ 16,024,718	\$ 16,353,559	\$ 15,907,518	\$ 15,955,162
1131	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 6,287,419	\$ 6,203,125	\$ 5,709,448	\$ 5,475,578
1131	OBJ-TENS 612x TOTAL	SUB SALARY	\$ -	\$ -	\$ 4,573	\$ 390
1131	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 89,915	\$ 89,915	\$ 6,195	\$ 9,038
1131	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 30,380	\$ 30,380	\$ 30,086	\$ 27,380
1131	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 15,543	\$ 15,212	\$ 77,998	\$ 112,591
1131	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ 6,000	\$ 6,000	\$ 5,882	\$ -
1131	OBJ-TENS 621x TOTAL	PSRS	\$ 1,013,897	\$ 999,126	\$ 907,836	\$ 876,914
1131	OBJ-TENS 622x TOTAL	PEERS	\$ 8,947	\$ 8,783	\$ 8,535	\$ 9,171
1131	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 95,568	\$ 94,007	\$ 85,851	\$ 82,639
1131	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 667,944	\$ 667,944	\$ 616,553	\$ 612,657
1131	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 154,047	\$ 142,047	\$ 155,944	\$ 215,218
1131	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 198,500	\$ 188,805	\$ 182,151	\$ 185,484
1131	OBJ-TENS 643x TOTAL	TEXTBOOKS	\$ -	\$ 250,000	\$ 197,209	\$ 237,480
1131	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ -	\$ -	\$ 1,995	\$ -
	TOTAL	MIDDLE SCHOOL	\$ 8,568,160	\$ 8,695,344	\$ 7,990,257	\$ 7,844,538
1151	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 7,506,365	\$ 7,132,749	\$ 6,562,389	\$ 6,374,534
1151	OBJ-TENS 612x TOTAL	SUB SALARY	\$ -	\$ -	\$ 5,393	\$ 4,736
1151	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 14,981	\$ 14,981	\$ 16,024	\$ 34,056
1151	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 23,484	\$ 23,484	\$ 23,456	\$ 52,622
1151	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 135,714	\$ 130,175	\$ 111,809	\$ 84,448
1151	OBJ-TENS 621x TOTAL	PSRS	\$ 1,249,010	\$ 1,186,700	\$ 1,050,359	\$ 1,026,311
1151	OBJ-TENS 622x TOTAL	PEERS	\$ 6,719	\$ 6,595	\$ 6,413	\$ 5,185
1151	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 120,838	\$ 114,933	\$ 103,423	\$ 109,379
1151	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 825,652	\$ 792,526	\$ 724,400	\$ 751,212
1151	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 235,990	\$ 216,990	\$ 305,888	\$ 172,031
1151	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 15,000	\$ 15,000	\$ -	\$ -
1151	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ -	\$ 8,000	\$ -	\$ 3,500
1151	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 416,000	\$ 296,050	\$ 242,128	\$ 237,812
1151	OBJ-TENS 643x TOTAL	TEXTBOOKS	\$ 25,000	\$ 225,000	\$ 194,325	\$ 267,214
1151	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ 30,500	\$ 30,500	\$ 23,041	\$ 19,025
	TOTAL	HIGH SCHOOL	\$ 10,605,253	\$ 10,193,683	\$ 9,369,047	\$ 9,142,066
1191	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ -	\$ 713,053	\$ 604,918	\$ 537,306
1191	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ -	\$ 69,393	\$ 57,630	\$ 89,045
1191	OBJ-TENS 621x TOTAL	PSRS	\$ -	\$ 84,665	\$ 83,520	\$ 72,186
1191	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ 6,239	\$ 2,430	\$ 3,893
1191	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ 19,398	\$ 15,204	\$ 18,210
1191	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ 6	\$ -	\$ 6
1191	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ -	\$ 1,200	\$ 241	\$ 513
1191	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 750,000	\$ 4,000	\$ 2,125	\$ 7,986
1191	OBJ-TENS 641x TOTAL	SUPPLIES	\$ -	\$ 1,809	\$ 15,731	\$ 25,016
	TOTAL	SUMMER SCHOOL	\$ 750,000	\$ 899,763	\$ 781,798	\$ 754,162
1192	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 922,107	\$ 908,691	\$ 915,268	\$ 793,160
1192	OBJ-TENS 612x TOTAL	SUB SALARY	\$ -	\$ -	\$ 158	\$ -

FCT	OBJ	Account Description	FY21 BGT	FY20 BGT	FY19 Actual	FY18 Actual
1192	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 1,030	\$ 1,030	\$ 1,750	\$ 1,575
1192	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 11,230	\$ 11,230	\$ 11,205	\$ 3,230
1192	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 29,287	\$ 28,082	\$ 34,693	\$ -
1192	OBJ-TENS 621x TOTAL	PSRS	\$ 152,235	\$ 150,017	\$ 146,321	\$ 124,185
1192	OBJ-TENS 622x TOTAL	PEERS	\$ 2,958	\$ 2,902	\$ 2,821	\$ 962
1192	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 15,779	\$ 15,522	\$ 15,196	\$ 11,719
1192	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 97,856	\$ 97,856	\$ 98,207	\$ 80,000
1192	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 15,262	\$ 15,262	\$ 19,337	\$ 16,957
1192	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 500	\$ 500	\$ -	\$ 606
1192	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 29,000	\$ 25,050	\$ 25,283	\$ 26,388
1192	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ -	\$ 3,950	\$ -	\$ -
	TOTAL	ALTERNATIVE SCHOOL	\$ 1,277,244	\$ 1,260,092	\$ 1,270,239	\$ 1,058,781
1211	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 102,935	\$ 100,590	\$ 124,296	\$ 171,632
1211	OBJ-TENS 612x TOTAL	SUB SALARY	\$ -	\$ -	\$ 30	\$ -
1211	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 11,454	\$ 11,454	\$ 10,225	\$ 12,750
1211	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 9,500	\$ 9,500	\$ 9,396	\$ -
1211	OBJ-TENS 621x TOTAL	PSRS	\$ 20,849	\$ 20,545	\$ 21,659	\$ 28,867
1211	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 1,845	\$ 1,815	\$ 2,058	\$ 2,583
1211	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 15,391	\$ 15,391	\$ 15,391	\$ 16,944
1211	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 2,790	\$ 2,790	\$ 4,558	\$ 5,253
1211	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 3,212	\$ 3,212	\$ 1,021	\$ 2,265
	TOTAL	GIFTED	\$ 167,976	\$ 165,297	\$ 188,634	\$ 240,294
1221	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 3,318,047	\$ 3,190,890	\$ 2,955,057	\$ 4,347,275
1221	OBJ-TENS 612x TOTAL	SUB SALARY	\$ -	\$ -	\$ 637	\$ 225
1221	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 112,684	\$ 112,684	\$ 109,785	\$ 76,820
1221	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 11,805	\$ 11,805	\$ 11,632	\$ 11,813
1221	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 2,101,826	\$ 2,164,084	\$ 2,342,481	\$ 2,816,970
1221	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ 4,367	\$ 4,367	\$ 4,731	\$ 10,167
1221	OBJ-TENS 621x TOTAL	PSRS	\$ 610,762	\$ 592,048	\$ 531,705	\$ 709,740
1221	OBJ-TENS 622x TOTAL	PEERS	\$ 139,193	\$ 138,728	\$ 154,664	\$ 193,608
1221	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 207,413	\$ 205,183	\$ 215,852	\$ 284,057
1221	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 672,672	\$ 656,112	\$ 742,502	\$ 935,318
1221	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 276,790	\$ 257,790	\$ 247,053	\$ 191,183
1221	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 5,950	\$ 5,950	\$ 10,054	\$ 5,812
1221	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 434,454	\$ 435,156	\$ 198,216	\$ 185,308
1221	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 80,000	\$ 83,500	\$ 78,893	\$ 65,796
1221	OBJ-TENS 649x TOTAL	PROFESSIONAL DEVELOPMENT	\$ 22,000	\$ 21,861	\$ 21,881	\$ 17,276
1221	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ 10,000	\$ 10,000	\$ -	\$ 13,359
	TOTAL	SPECIAL EDUCATION SERVICES	\$ 8,007,963	\$ 7,890,158	\$ 7,625,143	\$ 9,864,729
1223	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 302,047	\$ 295,060	\$ -	\$ -
	TOTAL	CEIS	\$ 302,047	\$ 295,060	\$ -	\$ -
1224	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 124,844	\$ 122,000	\$ -	\$ -
1224	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 60,935	\$ 60,935	\$ 65,000	\$ 65,358
1224	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 40,173	\$ 40,173	\$ 15,077	\$ 23,652
1224	OBJ-TENS 621x TOTAL	PSRS	\$ 4,830	\$ 4,830	\$ 3,795	\$ 3,142
1224	OBJ-TENS 622x TOTAL	PEERS	\$ 1,846	\$ 1,846	\$ 1,458	\$ 1,699
1224	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 5,981	\$ 5,883	\$ 4,362	\$ 5,277
1224	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 519	\$ 519	\$ 956	\$ 1,225
1224	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 110,000	\$ 108,282	\$ 156,108	\$ 171,570
	TOTAL	PROPORTIONATE SHARE	\$ 349,128	\$ 344,468	\$ 246,755	\$ 271,922
1251	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 1,151,760	\$ 1,125,527	\$ 1,116,471	\$ 766,958
1251	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 515	\$ 515	\$ 2,000	\$ 1,262
1251	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ -	\$ -	\$ 13	\$ -
1251	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 105,156	\$ 100,867	\$ 93,785	\$ 23
1251	OBJ-TENS 621x TOTAL	PSRS	\$ 196,210	\$ 193,403	\$ 181,346	\$ 121,831
1251	OBJ-TENS 622x TOTAL	PEERS	\$ 3,640	\$ 3,573	\$ 3,458	\$ 2
1251	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 24,197	\$ 23,803	\$ 22,828	\$ 10,273
1251	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 147,782	\$ 147,782	\$ 136,668	\$ 76,575

FCT	OBJ	Account Description	FY21 BGT	FY20 BGT	FY19 Actual	FY18 Actual
1251	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 30,500	\$ 30,500	\$ 20,071	\$ 5,163
1251	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ -	\$ -	\$ -	\$ 1,129
1251	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 17,100	\$ 17,100	\$ 16,850	\$ 24,170
1251	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 132,680	\$ 132,680	\$ 81,030	\$ 42,903
1251	OBJ-TENS 649x TOTAL	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 8,320
	TOTAL	FEDERAL PROGRAMS	\$ 1,809,540	\$ 1,775,750	\$ 1,674,520	\$ 1,058,609
1271	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 276,080	\$ 269,791	\$ 261,699	\$ 252,991
1271	OBJ-TENS 612x TOTAL	SUB SALARY	\$ -	\$ -	\$ 23	\$ -
1271	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ -	\$ -	\$ -	\$ 750
1271	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 88,679	\$ 85,031	\$ 72,350	\$ 63,394
1271	OBJ-TENS 621x TOTAL	PSRS	\$ 43,031	\$ 42,404	\$ 41,187	\$ 39,840
1271	OBJ-TENS 622x TOTAL	PEERS	\$ 1,893	\$ 1,858	\$ 1,445	\$ 626
1271	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 10,978	\$ 10,798	\$ 9,084	\$ 8,323
1271	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 22,975	\$ 22,975	\$ 22,874	\$ 22,839
1271	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 1,887	\$ 1,887	\$ 1,303	\$ 1,958
1271	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 2,000	\$ 2,017	\$ 2,447	\$ 847
1271	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 4,000	\$ 5,798	\$ 5,808	\$ 2,359
1271	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 1,000	\$ 1,177	\$ 758	\$ 1,136
	TOTAL	ELL	\$ 452,523	\$ 443,736	\$ 418,977	\$ 395,062
1281	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 508,167	\$ 528,086	\$ 495,338	\$ 964,780
1281	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ -	\$ -	\$ 100	\$ 1,150
1281	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 292,807	\$ 303,250	\$ 266,442	\$ 257,895
1281	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ 37	\$ 37	\$ 225	\$ 37
1281	OBJ-TENS 621x TOTAL	PSRS	\$ 82,739	\$ 81,560	\$ 83,775	\$ 157,295
1281	OBJ-TENS 622x TOTAL	PEERS	\$ 26,588	\$ 26,168	\$ 25,282	\$ 30,864
1281	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 34,524	\$ 33,946	\$ 33,060	\$ 40,711
1281	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 116,782	\$ 116,782	\$ 117,350	\$ 183,492
1281	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 19,170	\$ 19,170	\$ 53,206	\$ 32,824
1281	OBJ-TENS 633x TOTAL	PT/OT/SPEECH SERVICES	\$ -	\$ -	\$ 22,910	\$ 21,699
1281	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 2,000	\$ 2,000	\$ 2,187	\$ 2,885
1281	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 17,896	\$ 17,896	\$ 25,595	\$ 22,411
1281	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 27,649	\$ 27,649	\$ 11,774	\$ 15,657
	TOTAL	EARLY CHILDHOOD SPECIAL EDUCATION	\$ 1,128,359	\$ 1,156,544	\$ 1,137,246	\$ 1,731,700
1311	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 1,276,886	\$ 1,247,802	\$ 1,165,529	\$ 1,408,873
1311	OBJ-TENS 612x TOTAL	SUB SALARY	\$ -	\$ -	\$ 405	\$ 180
1311	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ -	\$ -	\$ 2,000	\$ 1,250
1311	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 10,228	\$ 10,228	\$ 10,228	\$ 20,906
1311	OBJ-TENS 621x TOTAL	PSRS	\$ 201,999	\$ 199,056	\$ 180,416	\$ 218,066
1311	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 17,779	\$ 17,488	\$ 17,791	\$ 22,529
1311	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 119,738	\$ 119,738	\$ 109,235	\$ 142,726
1311	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 33,750	\$ 33,750	\$ 22,774	\$ 36,258
1311	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ -	\$ -	\$ 950	\$ -
1311	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 34,216	\$ 50,317	\$ 49,854	\$ 17,747
1311	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 169,906	\$ 231,043	\$ 180,250	\$ 215,455
1311	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ 246,343	\$ 236,512	\$ 211,208	\$ 213,155
	TOTAL	NCC	\$ 2,110,845	\$ 2,145,934	\$ 1,950,641	\$ 2,297,144
1411	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 182,166	\$ 177,881	\$ 313,059	\$ 245,198
1411	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 877,773	\$ 845,770	\$ 597,152	\$ 603,554
1411	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ 5,915
1411	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 655,199	\$ 637,202	\$ 186,504	\$ 196,219
1411	OBJ-TENS 621x TOTAL	PSRS	\$ 126,001	\$ 124,165	\$ 117,428	\$ 115,612
1411	OBJ-TENS 622x TOTAL	PEERS	\$ 19,381	\$ 19,064	\$ 17,597	\$ 5,954
1411	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 37,749	\$ 37,135	\$ 34,048	\$ 31,292
1411	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 17,384	\$ 17,384	\$ 17,814	\$ 12,191
1411	OBJ-TENS 633x TOTAL	SOFTWARE	\$ -	\$ 6,500	\$ 8,315	\$ -
1411	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 181,000	\$ 171,800	\$ 93,066	\$ 10,549
1411	OBJ-TENS 635x TOTAL	STUDENT ACCIDENT INS.	\$ 40,000	\$ 35,000	\$ 19,252	\$ 18,344
1411	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	\$ -	\$ -	\$ 330	\$ -
1411	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 322,800	\$ 302,440	\$ 177,546	\$ 88,359

FCT	OBJ	Account Description	FY21 BGT	FY20 BGT	FY19 Actual	FY18 Actual
1411	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 477,500	\$ 346,800	\$ 295,583	\$ 178,143
1411	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ 35,000	\$ 38,904	\$ 23,937	\$ 25,258
	TOTAL	STUDENT ACTIVITIES/ATHLETICS	\$ 2,971,953	\$ 2,760,045	\$ 1,901,629	\$ 1,536,588
1611	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ -	\$ 210,164	\$ 253,509	\$ 201,873
1611	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ 2,130
1611	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ -	\$ 76,258	\$ 78,226	\$ 61,707
1611	OBJ-TENS 621x TOTAL	PSRS	\$ -	\$ 18,862	\$ 18,357	\$ 14,369
1611	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ 7,714	\$ 7,000	\$ 4,341
1611	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ 21,355	\$ 18,979	\$ 14,609
1611	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ 22,924	\$ 23,334	\$ 18,008
1611	OBJ-TENS 633x TOTAL	SOFTWARE	\$ -	\$ 12,400	\$ 13,605	\$ 12,587
1611	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ -	\$ -	\$ -	\$ 320
1611	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ -	\$ 23,191	\$ 14,612	\$ 16,739
1611	OBJ-TENS 641x TOTAL	SUPPLIES	\$ -	\$ 26,062	\$ 33,816	\$ 28,244
1611	OBJ-TENS 648x TOTAL	ELECTRICITY/NATURAL GAS	\$ -	\$ 5,856	\$ 3,814	\$ 6,447
1611	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ -	\$ 1,835	\$ 1,835	\$ -
	TOTAL	ADULT BASIC EDUCATION	\$ -	\$ 426,621	\$ 467,086	\$ 381,375
1911	OBJ-TENS 631x TOTAL	TUITION TO OTHER DISTRICTS	\$ 245,000	\$ 227,000	\$ 236,855	\$ 232,719
	TOTAL	PAYMENTS TO OTHER DISTRICTS	\$ 245,000	\$ 227,000	\$ 236,855	\$ 232,719
2113	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 195,548	\$ 195,548	\$ 182,571	\$ 176,825
2113	OBJ-TENS 622x TOTAL	PEERS	\$ 15,308	\$ 15,152	\$ 13,858	\$ 13,467
2113	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 13,850	\$ 13,625	\$ 12,416	\$ 12,279
2113	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 21,630	\$ 21,630	\$ 20,245	\$ 20,261
2113	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 2,500	\$ 2,500	\$ -	\$ -
2113	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 4,500	\$ 4,500	\$ 1,975	\$ 2,127
	TOTAL	SOCIAL WORKER	\$ 253,336	\$ 252,955	\$ 231,065	\$ 224,958
2122	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 1,801,766	\$ 1,760,726	\$ 1,651,242	\$ 1,614,796
2122	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ -	\$ -	\$ -	\$ 1,500
2122	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 7,500	\$ 7,500	\$ 7,678	\$ 7,742
2122	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 226,136	\$ 222,312	\$ 168,094	\$ 166,272
2122	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ 3,309	\$ 3,309	\$ -	\$ 3,309
2122	OBJ-TENS 621x TOTAL	PSRS	\$ 261,416	\$ 257,609	\$ 260,203	\$ 250,340
2122	OBJ-TENS 622x TOTAL	PEERS	\$ 14,297	\$ 14,031	\$ 13,658	\$ 15,909
2122	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 34,706	\$ 34,141	\$ 34,080	\$ 35,509
2122	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 178,264	\$ 178,264	\$ 183,574	\$ 188,329
2122	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 5,742	\$ 5,742	\$ 5,842	\$ 1,132
2122	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ -	\$ -	\$ 3,796	\$ -
2122	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 5,500	\$ 5,500	\$ 4,982	\$ 4,616
	TOTAL	GUIDANCE	\$ 2,538,636	\$ 2,489,134	\$ 2,333,150	\$ 2,289,454
2123	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 113,935	\$ 112,000	\$ -	\$ -
	TOTAL	ASSESSMENT	\$ 113,935	\$ 112,000	\$ -	\$ -
2125	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 203,455	\$ 200,000	\$ -	\$ -
	TOTAL	RECORDS MAINTENANCE	\$ 203,455	\$ 200,000	\$ -	\$ -
2134	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 738,460	\$ 682,598	\$ 653,199	\$ 657,918
2134	OBJ-TENS 622x TOTAL	PEERS	\$ 53,174	\$ 49,267	\$ 47,851	\$ 47,344
2134	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 54,166	\$ 50,011	\$ 47,945	\$ 48,133
2134	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 79,610	\$ 79,610	\$ 78,908	\$ 68,791
2134	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 2,600	\$ 3,500	\$ 2,750	\$ 3,704
2134	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 500	\$ 500	\$ -	\$ -
2134	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ -	\$ -	\$ 4,533	\$ 1,332
2134	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 19,500	\$ 19,500	\$ 17,888	\$ 16,006
	TOTAL	NURSING SERVICES	\$ 948,010	\$ 884,986	\$ 853,074	\$ 843,229
2141	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 709,462	\$ 693,301	\$ 682,000	\$ 610,964
2141	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ -	\$ -	\$ 40,954	\$ -
2141	OBJ-TENS 621x TOTAL	PSRS	\$ 103,343	\$ 101,839	\$ 100,152	\$ 81,858

FCT	OBJ	Account Description	FY21 BGT	FY20 BGT	FY19 Actual	FY18 Actual
2141	OBJ-TENS 622x TOTAL	PEERS	\$ 7,511	\$ 7,371	\$ 6,561	\$ 6,916
2141	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 15,934	\$ 15,676	\$ 14,723	\$ 13,387
2141	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 68,033	\$ 68,033	\$ 66,480	\$ 57,083
2141	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 2,314	\$ 2,314	\$ 10,840	\$ 8,229
2141	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 660	\$ 660	\$ -	\$ -
2141	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 2,400	\$ 2,400	\$ 1,913	\$ 2,210
	TOTAL	BEHAVIOR	\$ 909,657	\$ 891,594	\$ 923,622	\$ 780,648
2142	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 684,696	\$ 669,099	\$ 625,545	\$ -
2142	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 26,672	\$ 25,575	\$ 104,338	\$ -
2142	OBJ-TENS 621x TOTAL	PSRS	\$ 100,376	\$ 98,912	\$ 89,183	\$ -
2142	OBJ-TENS 622x TOTAL	PEERS	\$ 8,061	\$ 7,910	\$ 7,743	\$ -
2142	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 21,722	\$ 21,368	\$ 20,242	\$ -
2142	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 67,828	\$ 67,828	\$ 63,585	\$ -
2142	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 100	\$ 100	\$ -	\$ -
	TOTAL	PSYCHOLOGICAL SERVICES	\$ 909,455	\$ 890,792	\$ 910,637	\$ -
2152	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 1,036,155	\$ 962,601	\$ 1,182,078	\$ -
2152	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 87,952	\$ 84,335	\$ 39,427	\$ -
2152	OBJ-TENS 621x TOTAL	PSRS	\$ 180,790	\$ 178,155	\$ 173,094	\$ -
2152	OBJ-TENS 622x TOTAL	PEERS	\$ 5,139	\$ 5,043	\$ 4,102	\$ -
2152	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 33,125	\$ 32,583	\$ 31,367	\$ -
2152	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 118,331	\$ 118,331	\$ 118,110	\$ -
2152	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 400	\$ 400	\$ -	\$ -
	TOTAL	SPEECH/AUDIOLOGY	\$ 1,461,892	\$ 1,381,448	\$ 1,548,179	\$ -
2162	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 566,224	\$ 566,224	\$ 460,592	\$ -
2162	OBJ-TENS 622x TOTAL	PEERS	\$ 35,595	\$ 35,258	\$ 34,628	\$ -
2162	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 33,938	\$ 33,382	\$ 32,796	\$ -
2162	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 46,617	\$ 46,617	\$ 46,245	\$ -
2162	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 1,500	\$ 1,500	\$ -	\$ -
	TOTAL	OCCUPATIONAL THERAPY	\$ 683,874	\$ 682,981	\$ 574,260	\$ -
2172	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 285,873	\$ 285,873	\$ 299,608	\$ 134,004
2172	OBJ-TENS 622x TOTAL	PEERS	\$ 16,118	\$ 15,970	\$ 15,430	\$ -
2172	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 14,170	\$ 13,939	\$ 13,417	\$ -
2172	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 17,035	\$ 17,035	\$ 16,970	\$ -
	TOTAL	PHYSICAL THERAPY	\$ 333,196	\$ 332,817	\$ 345,424	\$ 134,004
2182	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 60,057	\$ 58,689	\$ 57,104	\$ -
2182	OBJ-TENS 621x TOTAL	PSRS	\$ 9,479	\$ 9,341	\$ 9,081	\$ -
2182	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 794	\$ 781	\$ 754	\$ -
2182	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 5,768	\$ 5,768	\$ 5,768	\$ -
2182	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 750	\$ 750	\$ -	\$ -
	TOTAL	VISUALLY IMPAIRED	\$ 76,848	\$ 75,329	\$ 72,707	\$ -
2191	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 1,000	\$ 1,000	\$ -	\$ -
2191	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 8,500	\$ 8,500	\$ -	\$ -
	TOTAL	OTHER SUPPORT SERVICES	\$ 9,500	\$ 9,500	\$ -	\$ -
2211	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 884,920	\$ 864,765	\$ 836,104	\$ 793,426
2211	OBJ-TENS 621x TOTAL	PSRS	\$ 136,491	\$ 134,503	\$ 130,830	\$ 124,832
2211	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 11,757	\$ 11,564	\$ 11,182	\$ 10,376
2211	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 69,859	\$ 69,859	\$ 69,812	\$ 71,055
2211	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 3,412	\$ 3,412	\$ 28	\$ -
2211	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 800	\$ 800	\$ -	\$ 402
	TOTAL	PLANNING AND DEVELOPMENT	\$ 1,107,239	\$ 1,084,903	\$ 1,047,957	\$ 1,000,091
2212	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 2,059	\$ 2,059	\$ 2,950	\$ 25,850
2212	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 35,605	\$ 35,000	\$ -	\$ -
2212	OBJ-TENS 621x TOTAL	PSRS	\$ 440	\$ 440	\$ 428	\$ 3,625
2212	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 44	\$ 44	\$ 43	\$ 421
	TOTAL	COMPUTER SERVICES	\$ 38,148	\$ 37,543	\$ 3,421	\$ 29,896

FCT	OBJ	Account Description	FY21 BGT	FY20 BGT	FY19 Actual	FY18 Actual
2213	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 130,984	\$ 128,000	\$ 57,112	\$ 51,334
2213	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 46,942	\$ 46,942	\$ 66,250	\$ 34,450
2213	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 857	\$ 857	\$ -	\$ 857
2213	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ -	\$ -	\$ 102,811	\$ 97,388
2213	OBJ-TENS 621x TOTAL	PSRS	\$ 16,670	\$ 16,457	\$ 18,586	\$ 9,414
2213	OBJ-TENS 622x TOTAL	PEERS	\$ 22	\$ 22	\$ 48	\$ -
2213	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 6,086	\$ 5,987	\$ 6,006	\$ 6,677
2213	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 5,768	\$ 5,768	\$ 5,768	\$ 2,885
2213	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 132,496	\$ 144,896	\$ 93,644	\$ 66,366
2213	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 227,000	\$ 246,558	\$ 300,557	\$ 318,440
2213	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 62,000	\$ 62,130	\$ 53,302	\$ 3,298
2213	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 189,500	\$ 195,478	\$ 187,552	\$ 109,233
	TOTAL	SUPPORT/IMPROVE SERVICES	\$ 818,325	\$ 853,095	\$ 891,637	\$ 700,341
2214	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 3,862	\$ 3,861	\$ -	\$ 6,275
2214	OBJ-TENS 621x TOTAL	PSRS	\$ 568	\$ 560	\$ -	\$ 877
2214	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ -	\$ 15
2214	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 57	\$ 56	\$ -	\$ 105
2214	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 17,489	\$ 17,489	\$ -	\$ -
2214	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 68,726	\$ 68,726	\$ 60,777	\$ 43,013
2214	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 1,000	\$ 1,000	\$ -	\$ -
2214	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 89,785	\$ 89,785	\$ 69,585	\$ 78,450
	TOTAL	1% PDC	\$ 181,487	\$ 181,477	\$ 130,362	\$ 128,736
2221	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 6,140	\$ 6,000	\$ 39,122	\$ 37,690
2221	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ -	\$ -	\$ 750	\$ -
2221	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ -	\$ -	\$ 16,364	\$ 5
2221	OBJ-TENS 621x TOTAL	PSRS	\$ 6,340	\$ 6,247	\$ 6,073	\$ 5,865
2221	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 1,308	\$ -
2221	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ -	\$ 1,735	\$ 511
2221	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 2,930	\$ 2,930	\$ 5,760	\$ 2,923
	TOTAL	LIBRARY	\$ 15,410	\$ 15,177	\$ 71,112	\$ 46,995
2222	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 928,428	\$ 907,281	\$ 876,145	\$ 872,793
2222	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ -	\$ -	\$ -	\$ 1,500
2222	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 19,500	\$ 19,500	\$ 18,172	\$ 19,070
2222	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 174,385	\$ 171,432	\$ 145,647	\$ 157,914
2222	OBJ-TENS 621x TOTAL	PSRS	\$ 144,646	\$ 142,536	\$ 138,573	\$ 138,017
2222	OBJ-TENS 622x TOTAL	PEERS	\$ 11,895	\$ 11,673	\$ 10,200	\$ 11,314
2222	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 25,887	\$ 25,463	\$ 23,030	\$ 24,244
2222	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 100,733	\$ 100,733	\$ 99,260	\$ 100,549
2222	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 6,547	\$ 6,547	\$ 23,197	\$ 18,010
2222	OBJ-TENS 644x TOTAL	PERIODICALS	\$ 194,500	\$ 189,000	\$ 189,029	\$ 186,810
	TOTAL	LIBRARY SERVICES	\$ 1,606,521	\$ 1,574,165	\$ 1,523,253	\$ 1,530,220
2225	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 40,000	\$ 43,000	\$ 34,015	\$ 55,907
2225	OBJ-TENS 633x TOTAL	SOFTWARE/COPY-PRINTER MAINT	\$ 600,000	\$ 612,000	\$ 688,207	\$ 595,275
2225	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 10,000	\$ 10,000	\$ 2,910	\$ 5,310
2225	OBJ-TENS 636x TOTAL	TECHNOLOGY COMMUNICATIONS	\$ 170,000	\$ 170,000	\$ 178,154	\$ 144,944
2225	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 2,065,000	\$ 1,185,316	\$ 1,166,451	\$ 1,112,255
2225	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ 200,000	\$ 198,794	\$ 115,825	\$ 492,495
	TOTAL	COMPUTER INST	\$ 3,085,000	\$ 2,219,110	\$ 2,185,561	\$ 2,406,185
2311	OBJ-TENS 626x TOTAL	WORK COMP	\$ 442,066	\$ 592,012	\$ 592,252	\$ 506,838
2311	OBJ-TENS 627x TOTAL	UNEMPLOYMENT	\$ 15,000	\$ 15,000	\$ 10,420	\$ 8,808
2311	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 412,000	\$ 384,183	\$ 142,434	\$ 117,973
2311	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 13,000	\$ 13,000	\$ 13,000	\$ -
2311	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 10,000	\$ 10,000	\$ 4,072	\$ 1,025
2311	OBJ-TENS 635x TOTAL	FIDELITY BOND	\$ 500	\$ 500	\$ 236	\$ 299
2311	OBJ-TENS 636x TOTAL	PUBLIC NOTICE	\$ 4,000	\$ 4,000	\$ 2,310	\$ 1,023
2311	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	\$ 18,000	\$ 20,028	\$ 20,081	\$ 18,552
2311	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 3,000	\$ 3,000	\$ 1,151	\$ 5,273



FCT	OBJ	Account Description	FY21 BGT	FY20 BGT	FY19 Actual	FY18 Actual
2311	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 3,000	\$ 3,000	\$ 2,806	\$ 5,092
	TOTAL	BOARD OF EDUCATION	\$ 920,566	\$ 1,044,723	\$ 788,762	\$ 664,883
2321	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 694,602	\$ 678,260	\$ 1,411,082	\$ 1,489,797
2321	OBJ-TENS 612x TOTAL	SUB SALARY	\$ -	\$ -	\$ -	\$ 12,106
2321	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 20,000	\$ 20,000	\$ -	\$ -
2321	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ 25,058
2321	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 333,401	\$ 328,206	\$ 1,411,786	\$ 1,309,178
2321	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ 19,977	\$ 19,977	\$ 19,810	\$ 977
2321	OBJ-TENS 621x TOTAL	PSRS	\$ 120,599	\$ 118,841	\$ 118,300	\$ 125,988
2321	OBJ-TENS 622x TOTAL	PEERS	\$ 155,646	\$ 152,753	\$ 149,425	\$ 138,944
2321	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 170,078	\$ 167,297	\$ 163,961	\$ 155,625
2321	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 198,631	\$ 198,631	\$ 189,774	\$ 186,379
2321	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ -	\$ -	\$ 1,954	\$ -
2321	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 20,000	\$ 20,000	\$ 19,194	\$ 23,186
2321	OBJ-TENS 635x TOTAL	JUDGEMENTS/SETTLEMENTS	\$ -	\$ -	\$ 36	\$ 261,183
2321	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	\$ -	\$ -	\$ 2,222	\$ 695
2321	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 23,000	\$ 22,970	\$ 12,102	\$ 20,326
2321	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 14,000	\$ 14,000	\$ 16,099	\$ 5,914
2321	OBJ-TENS 655x TOTAL	VEHICLES	\$ 86,400	\$ 86,400	\$ -	\$ -
	TOTAL	DISTRICT ADMINISTRATION	\$ 1,856,334	\$ 1,827,335	\$ 3,515,745	\$ 3,755,357
2329	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 311,504	\$ 304,329	\$ 260,197	\$ -
2329	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 7,000	\$ 7,000	\$ -	\$ -
2329	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 120,864	\$ 118,811	\$ 9,220	\$ -
2329	OBJ-TENS 621x TOTAL	PSRS	\$ 46,775	\$ 46,094	\$ 39,814	\$ -
2329	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 4,944	\$ 4,863	\$ 4,097	\$ -
2329	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 17,498	\$ 17,498	\$ 15,511	\$ -
2329	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 20,000	\$ 20,000	\$ -	\$ 750
2329	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 20,000	\$ 23,000	\$ 19,480	\$ 21,848
2329	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 8,000	\$ 8,000	\$ 5,066	\$ 802
2329	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 61,000	\$ 60,394	\$ 73,397	\$ 60,030
	TOTAL	OTHER EXEC ADMIN SERV	\$ 617,585	\$ 609,989	\$ 426,782	\$ 83,429
2331	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 84,275	\$ 82,355	\$ 148,046	\$ 127,308
2331	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 2,000	\$ 2,000	\$ -	\$ -
2331	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 1,088,844	\$ 1,071,884	\$ 829,524	\$ 710,955
2331	OBJ-TENS 621x TOTAL	PSRS	\$ 25,130	\$ 24,763	\$ 24,102	\$ 20,130
2331	OBJ-TENS 622x TOTAL	PEERS	\$ 65,012	\$ 63,800	\$ 60,782	\$ 52,554
2331	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 67,553	\$ 66,450	\$ 63,440	\$ 54,455
2331	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 84,612	\$ 84,612	\$ 83,709	\$ 80,487
2331	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 202,500	\$ 70,000	\$ 41,996	\$ 148,067
	TOTAL	TECHNOLOGY SERVICES	\$ 1,619,926	\$ 1,465,864	\$ 1,251,600	\$ 1,193,955
2411	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 2,582,508	\$ 2,521,757	\$ 2,334,189	\$ 2,282,443
2411	OBJ-TENS 612x TOTAL	SUB SALARY	\$ -	\$ -	\$ -	\$ 3,300
2411	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 4,260	\$ 4,260	\$ 750	\$ -
2411	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 57,725	\$ 57,725	\$ 57,055	\$ 37,539
2411	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 1,033,637	\$ 1,018,019	\$ 1,083,900	\$ 1,060,718
2411	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ 17,097	\$ 17,097	\$ 13,041	\$ 9,097
2411	OBJ-TENS 621x TOTAL	PSRS	\$ 411,268	\$ 405,278	\$ 394,142	\$ 381,715
2411	OBJ-TENS 622x TOTAL	PEERS	\$ 77,022	\$ 75,594	\$ 73,570	\$ 71,297
2411	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 117,966	\$ 116,043	\$ 113,615	\$ 113,702
2411	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 305,558	\$ 305,558	\$ 306,053	\$ 281,808
2411	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ -	\$ -	\$ 26,641	\$ -
2411	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 5,500	\$ 5,500	\$ 5,024	\$ 4,981
	TOTAL	BUILDING ADMINISTRATION	\$ 4,612,541	\$ 4,526,831	\$ 4,407,979	\$ 4,246,601
2511	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 76,296	\$ 75,000	\$ -	\$ -
	TOTAL	BUSINESS SUPPORT	\$ 76,296	\$ 75,000	\$ -	\$ -
2521	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 106,814	\$ 105,000	\$ -	\$ -
2521	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 2,000	\$ 2,000	\$ -	\$ -

FCT	OBJ	Account Description	FY21 BGT	FY20 BGT	FY19 Actual	FY18 Actual
	TOTAL	FISCAL SERVICES	\$ 108,814	\$ 107,000	\$ -	\$ -
2523	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 101,728	\$ 100,000	\$ -	\$ -
2523	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 66,000	\$ 75,000	\$ 43,994	\$ 68,919
2523	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 13,000	\$ 101,000	\$ 87,181	\$ 84,365
	TOTAL	ACCOUNTS PAYABLE/BANKING FEES	\$ 180,728	\$ 276,000	\$ 131,175	\$ 153,284
2524	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 61,037	\$ 60,000	\$ -	\$ -
2524	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 11,000	\$ 10,000	\$ 43,994	\$ -
	TOTAL	PAYROLL SERVICES	\$ 72,037	\$ 70,000	\$ 43,994	\$ -
2529	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 24,000	\$ 34,000	\$ 8,352	\$ -
2529	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 2,000	\$ 2,000	\$ -	\$ -
2529	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	\$ 500	\$ 500	\$ -	\$ -
	TOTAL	OTHER FISCAL SERVICES	\$ 26,500	\$ 36,500	\$ 8,352	\$ -
2541	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 578,291	\$ 487,976	\$ 289,886	\$ 1,800
2541	OBJ-TENS 622x TOTAL	PEERS	\$ 27,416	\$ 26,941	\$ 22,060	\$ 123
2541	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 29,186	\$ 28,502	\$ 23,607	\$ 138
2541	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 39,219	\$ 39,219	\$ 33,651	\$ -
2541	OBJ-TENS 648x TOTAL	ELECTRICITY/NATURAL GAS	\$ -	\$ -	\$ 3,037	\$ -
	TOTAL	CUSTODIAL/MAINTENANCE	\$ 674,112	\$ 582,638	\$ 372,241	\$ 2,061
2542	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 2,799,668	\$ 2,704,953	\$ 2,389,785	\$ 2,548,547
2542	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ 12,554	\$ 12,554	\$ 13,202	\$ 21,825
2542	OBJ-TENS 622x TOTAL	PEERS	\$ 238,751	\$ 230,141	\$ 188,587	\$ 201,684
2542	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 228,453	\$ 215,243	\$ 176,230	\$ 189,452
2542	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 465,376	\$ 448,816	\$ 384,427	\$ 417,963
2542	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 600,000	\$ 600,000	\$ 902,659	\$ 475,066
2542	OBJ-TENS 635x TOTAL	PROPERTY/LIABILITY INS.	\$ 600,000	\$ 425,054	\$ 357,051	\$ 326,783
2542	OBJ-TENS 636x TOTAL	TELEPHONE	\$ 205,000	\$ 203,500	\$ 216,016	\$ 169,905
2542	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 1,220,500	\$ 1,219,249	\$ 900,432	\$ 1,227,463
2542	OBJ-TENS 648x TOTAL	ELECTRICITY/NATURAL GAS	\$ 2,245,000	\$ 2,041,630	\$ 1,677,622	\$ 1,604,003
	TOTAL	FACILITIES	\$ 8,615,302	\$ 8,101,140	\$ 7,206,011	\$ 7,182,691
2543	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 120,000	\$ 120,000	\$ 106,200	\$ 93,630
2543	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ -	\$ -	\$ 39,663	\$ 50,568
	TOTAL	UPKEEP OF PROPERTY	\$ 120,000	\$ 120,000	\$ 145,863	\$ 144,198
2545	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 5,000	\$ 5,000	\$ -	\$ -
	TOTAL	VEHICLE SERVICING	\$ 5,000	\$ 5,000	\$ -	\$ -
2546	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ -	\$ -	\$ -	\$ 33,275
2546	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ -	\$ 1,993
2546	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ -	\$ -	\$ 3,905
2546	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ -	\$ 590
2546	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 360,000	\$ 351,455	\$ 332,297	\$ 243,295
2546	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 2,000	\$ 2,000	\$ 1,403	\$ 1,713
2546	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 50,000	\$ 50,000	\$ 81,517	\$ 47,088
2546	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 70,000	\$ 70,000	\$ 42,026	\$ 65,869
2546	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ 41,000	\$ 41,000	\$ 36,659	\$ 19,201
	TOTAL	SAFETY & SECURITY	\$ 523,000	\$ 514,455	\$ 493,902	\$ 416,929
2549	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 7,000	\$ 7,000	\$ 5,303	\$ 501
	TOTAL	OTHER MAINT/CUST	\$ 7,000	\$ 7,000	\$ 5,303	\$ 501
2551	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 147,086	\$ 143,626	\$ 181,309	\$ 185,103
2551	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 80,575	\$ 79,207	\$ 18,915	\$ 18,214
2551	OBJ-TENS 622x TOTAL	PEERS	\$ 1,389	\$ 1,363	\$ 1,297	\$ 2,860
2551	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 1,560	\$ 1,534	\$ 1,450	\$ 1,397
2551	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 82	\$ 82	\$ 7,927	\$ 7,565
2551	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 25,000	\$ 32,276	\$ -	\$ 4,014
2551	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 3,528,339	\$ 3,068,121	\$ 2,788,064	\$ 2,568,630

FCT	OBJ	Account Description	FY21 BGT	FY20 BGT	FY19 Actual	FY18 Actual
2551	OBJ-TENS 648x TOTAL	BUS FUEL	\$ 388,507	\$ 353,188	\$ 249,267	\$ 285,503
	TOTAL	TRANSPORTATION	\$ 4,172,538	\$ 3,679,397	\$ 3,248,229	\$ 3,073,285
2552	OBJ-TENS 633x TOTAL	SOFTWARE	\$ -	\$ -	\$ 565	\$ 318
2552	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ -	\$ -	\$ -	\$ 10
2552	OBJ-TENS 648x TOTAL	BUS FUEL	\$ 399	\$ 363	\$ 79	\$ 231
2552	OBJ-TENS 655x TOTAL	BUSES	\$ -	\$ -	\$ -	\$ 15,000
	TOTAL	PUPIL TRANSP, DIST OWNED	\$ 399	\$ 363	\$ 645	\$ 15,559
2553	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 13,897	\$ 13,570	\$ 64,819	\$ 44,735
2553	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ -	\$ 389
2553	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ 2,805	\$ 1,809
2553	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 525,040	\$ 477,309	\$ 696,356	\$ 578,886
2553	OBJ-TENS 648x TOTAL	BUS FUEL	\$ 61,527	\$ 55,934	\$ 101,510	\$ 56,286
	TOTAL	HANDICAPPED TRANSPORTATION	\$ 600,464	\$ 546,813	\$ 865,490	\$ 682,105
2559	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 289,178	\$ 262,889	\$ 347,829	\$ 281,229
2559	OBJ-TENS 648x TOTAL	BUS FUEL	\$ 33,567	\$ 30,515	\$ 30,534	\$ 28,513
	TOTAL	ECSE TRANSPORTATION	\$ 322,744	\$ 293,404	\$ 378,362	\$ 309,742
2562	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 2,234,283	\$ 2,156,187	\$ 1,931,219	\$ 1,864,836
2562	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ 21,203	\$ 21,203	\$ 11,050	\$ 31,279
2562	OBJ-TENS 621x TOTAL	PSRS	\$ 4,582	\$ 4,516	\$ 4,551	\$ 3,636
2562	OBJ-TENS 622x TOTAL	PEERS	\$ 158,489	\$ 152,319	\$ 148,165	\$ 142,131
2562	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 151,590	\$ 145,474	\$ 141,014	\$ 138,263
2562	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 350,282	\$ 350,282	\$ 352,127	\$ 340,262
2562	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 144,500	\$ 143,000	\$ 59,258	\$ 114,832
2562	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 150,000	\$ 150,000	\$ 171,046	\$ 144,477
2562	OBJ-TENS 647x TOTAL	FOOD SUPPLIES	\$ 2,350,000	\$ 2,350,000	\$ 2,213,930	\$ 2,236,092
2562	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ 115,000	\$ 115,000	\$ 94,982	\$ 134,842
	TOTAL	FOOD SERVICE	\$ 5,679,929	\$ 5,587,981	\$ 5,127,341	\$ 5,150,651
2622	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ -	\$ -	\$ 1,100	\$ -
	TOTAL	DEVELOPMENT SERVICES	\$ -	\$ -	\$ 1,100	\$ -
2631	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 101,728	\$ 100,000	\$ -	\$ -
	TOTAL	INFORMATION SERVICES	\$ 101,728	\$ 100,000	\$ -	\$ -
2633	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 106,814	\$ 105,000	\$ -	\$ -
	TOTAL	PUBLIC INFORMATION	\$ 106,814	\$ 105,000	\$ -	\$ -
2639	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 50,000	\$ 50,000	\$ 47,354	\$ 52,287
	TOTAL	OTHER INFORMATION SERV	\$ 50,000	\$ 50,000	\$ 47,354	\$ 52,287
2641	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 132,246	\$ 130,000	\$ -	\$ -
	TOTAL	STAFF SERVICES	\$ 132,246	\$ 130,000	\$ -	\$ -
2643	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 228,887	\$ 225,000	\$ -	\$ -
2643	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 67,000	\$ 82,000	\$ 75,704	\$ 34,323
	TOTAL	HUMAN RESOURCES	\$ 295,887	\$ 307,000	\$ 75,704	\$ 34,323
2649	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 30,000	\$ 30,000	\$ 27,949	\$ -
	TOTAL	OTHER STAFF SERVICES	\$ 30,000	\$ 30,000	\$ 27,949	\$ -
2661	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 132,246	\$ 130,000	\$ -	\$ -
2661	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 205,000	\$ -	\$ -	\$ -
	TOTAL	DATA PROCESSING	\$ 337,246	\$ 130,000	\$ -	\$ -
2663	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 76,296	\$ 75,000	\$ -	\$ -
	TOTAL	DATA PROGRAMMING	\$ 76,296	\$ 75,000	\$ -	\$ -
2669	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 5,700	\$ 5,700	\$ 40,323	\$ 39,508
2669	OBJ-TENS 633x TOTAL	SOFTWARE	\$ -	\$ 225,000	\$ 111,969	\$ 146,204

FCT	OBJ	Account Description	FY21 BGT	FY20 BGT	FY19 Actual	FY18 Actual
2669	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 7,500	\$ 7,500	\$ 6,538	\$ 6,715
	TOTAL	OTHER DATA PROCESSING	\$ 13,200	\$ 238,200	\$ 158,830	\$ 192,427
2691	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 40,691	\$ 40,000	\$ -	\$ -
2691	OBJ-TENS 636x TOTAL	POSTAGE	\$ 50,000	\$ 50,000	\$ 44,225	\$ 26,697
	TOTAL	OTHER SUPPORT SERVICES	\$ 90,691	\$ 90,000	\$ 44,225	\$ 26,697
3111	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 212,190	\$ 208,597	\$ 92,256	\$ 83,434
3111	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ 1,775	\$ 1,775	\$ -	\$ 1,775
3111	OBJ-TENS 621x TOTAL	PSRS	\$ 5,797	\$ 5,713	\$ 5,554	\$ 10,358
3111	OBJ-TENS 622x TOTAL	PEERS	\$ 2,943	\$ 2,889	\$ 2,801	\$ 2,702
3111	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 7,364	\$ 7,244	\$ 6,986	\$ 6,426
3111	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 11,415	\$ 11,415	\$ 11,415	\$ 10,877
3111	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 1,500	\$ 1,271	\$ 1,193	\$ 1,210
3111	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 2,000	\$ 2,629	\$ 216	\$ 1,628
3111	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ 23,000	\$ 23,000	\$ 1,120	\$ 10,866
	TOTAL	COMMUNITY SERVICES	\$ 267,984	\$ 264,533	\$ 121,541	\$ 129,275
3511	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 409,256	\$ 403,887	\$ 386,910	\$ 430,156
3511	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 37,589	\$ 37,589	\$ 25,065	\$ -
3511	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 3,891	\$ 3,891	\$ 3,922	\$ 391
3511	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 29,902	\$ 29,524	\$ 28,681	\$ 33,922
3511	OBJ-TENS 621x TOTAL	PSRS	\$ 8,772	\$ 8,644	\$ 8,679	\$ 15,937
3511	OBJ-TENS 622x TOTAL	PEERS	\$ 31,355	\$ 30,803	\$ 28,809	\$ 26,547
3511	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 33,030	\$ 32,493	\$ 30,446	\$ 31,112
3511	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 68,267	\$ 68,267	\$ 68,410	\$ 73,232
3511	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ -	\$ -	\$ 1,002	\$ -
3511	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 22,000	\$ 22,000	\$ 22,032	\$ 24,217
3511	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 1,000	\$ 1,000	\$ 825	\$ 133
3511	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 12,000	\$ 12,000	\$ 11,895	\$ 12,188
	TOTAL	PARENTS AS TEACHERS	\$ 657,062	\$ 650,098	\$ 616,675	\$ 647,835
3512	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 533,589	\$ 521,387	\$ 451,058	\$ 404,870
3512	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 200	\$ 200	\$ -	\$ 500
3512	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 192,100	\$ 184,268	\$ 145,498	\$ 169,997
3512	OBJ-TENS 621x TOTAL	PSRS	\$ 73,829	\$ 72,753	\$ 69,967	\$ 65,062
3512	OBJ-TENS 622x TOTAL	PEERS	\$ 12,627	\$ 12,392	\$ 12,063	\$ 13,408
3512	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 17,650	\$ 17,361	\$ 16,810	\$ 17,856
3512	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 65,512	\$ 65,512	\$ 65,233	\$ 76,352
3512	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 16,500	\$ 16,500	\$ 32,434	\$ 18,949
3512	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ -	\$ -	\$ -	\$ 112
3512	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 12,000	\$ 42,014	\$ 9,482	\$ 8,783
	TOTAL	PRE-K PROGRAM	\$ 924,007	\$ 932,387	\$ 802,545	\$ 775,889
3711	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 101,056	\$ 101,056	\$ 42,203	\$ 38,313
3711	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 3,417	\$ 3,417	\$ -	\$ -
	TOTAL	NON PUBLIC SCHOOLS	\$ 104,473	\$ 104,473	\$ 42,203	\$ 38,313
3912	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 3,162	\$ 3,090	\$ 3,000	\$ 10,594
3912	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 186	\$ 186	\$ 53	\$ -
3912	OBJ-TENS 621x TOTAL	PSRS	\$ 457	\$ 451	\$ 440	\$ 1,680
3912	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 45	\$ 45	\$ 48	\$ 142
3912	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ -	\$ 1,037
3912	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 2,570	\$ 2,570	\$ 350	\$ 163
3912	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 18,122	\$ 18,122	\$ 15,044	\$ 6,424
	TOTAL	PARENT INVOLVEMENT	\$ 24,542	\$ 24,464	\$ 18,934	\$ 20,039
4021	OBJ-TENS 651x TOTAL	PROPERTY ACQUISITION	\$ 500,000	\$ 2,000,000	\$ -	\$ -
4021	OBJ-TENS 653x TOTAL	IMPROVEMENTS TO SITES	\$ -	\$ -	\$ 24,906	\$ 10,982
	TOTAL	PURCHASE OF LAND	\$ 500,000	\$ 2,000,000	\$ 24,906	\$ 10,982
4051	OBJ-TENS 652x TOTAL	CONSTRUCTION	\$ -	\$ 56,569,082	\$ 74,131,471	\$ 12,916,538
4051	OBJ-TENS 653x TOTAL	IMPROVEMENTS TO SITES	\$ 6,000,000	\$ 2,500,000	\$ 730,474	\$ 212,170

FCT	OBJ	Account Description	FY21 BGT	FY20 BGT	FY19 Actual	FY18 Actual
4051	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ -	\$ -	\$ 2,147,070	\$ -
	TOTAL	IMPROVEMENT TO SITES/EQUIP	\$ 6,000,000	\$ 59,069,082	\$ 77,009,015	\$ 13,128,708
5111	OBJ-TENS 661x TOTAL	BOND PRINCIPAL	\$ 4,670,000	\$ 4,390,000	\$ 6,140,000	\$ 5,325,000
	TOTAL	BONDS	\$ 4,670,000	\$ 4,390,000	\$ 6,140,000	\$ 5,325,000
5131	OBJ-TENS 661x TOTAL	LP PRINCIPAL	\$ -	\$ 326,755	\$ 326,755	\$ -
	TOTAL	LEASE/PURCHASE PRINCIPAL	\$ -	\$ 326,755	\$ 326,755	\$ -
5211	OBJ-TENS 662x TOTAL	BOND INTEREST	\$ 5,517,075	\$ 5,654,625	\$ 5,705,047	\$ 3,027,951
	TOTAL	BOND INTEREST	\$ 5,517,075	\$ 5,654,625	\$ 5,705,047	\$ 3,027,951
5231	OBJ-TENS 662x TOTAL	LP INTEREST	\$ -	\$ 20,000	\$ 20,000	\$ -
	TOTAL	LEASE/PURCHASE INTEREST	\$ -	\$ 20,000	\$ 20,000	\$ -
5311	OBJ-TENS 663x TOTAL	BOND FEES	\$ 5,000	\$ 5,000	\$ 2,150	\$ 1,550
	TOTAL	COSTS OF ISSUANCE-BONDS	\$ 5,000	\$ 5,000	\$ 2,150	\$ 1,550
		GRAND TOTAL EXPENDITURES	\$ 120,780,700	\$ 173,376,110	\$ 184,414,473	\$ 113,366,118

# BUDGET SUMMARY - ALL FUNDS

**JC SCHOOLS BUDGET-2020-2021 JUNE 2020  
2020-2021 AMENDED BUDGET SUMMARY**

	GENERAL OPERATING	TEACHERS	DEBT SERVICE	CAPITAL PROJECTS	TOTAL	Student Activity	Medical Trust	TOTAL
TAX RATE	\$ 3.9400	\$ -	\$ 0.9028	\$ -	\$ 4.8428	\$ -	\$ -	\$ 4.8428
7/1/2020	\$ 24,396,520	\$ -	\$ 10,579,278	\$ 12,069,878	\$ 47,045,676	\$ 676,736	\$ 11,000,000	\$ 58,722,412
REVENUES								
LOCAL	\$ 55,181,300	\$ 8,881,755	\$ 11,876,000	\$ 1,657,909	\$ 77,596,964	\$ 781,426	\$ 8,355,000	\$ 86,733,390
COUNTY	\$ 4,561,142	\$ 340,000	\$ 1,585,595	\$ -	\$ 6,486,737	\$ -	\$ -	\$ 6,486,737
STATE	\$ 4,708,961	\$ 17,425,000	\$ -	\$ 2,683,791	\$ 24,817,752	\$ -	\$ -	\$ 24,817,752
FEDERAL	\$ 9,800,429	\$ 233,000	\$ -	\$ -	\$ 10,033,429	\$ -	\$ -	\$ 10,033,429
OTHER	\$ 49,206	\$ 243,172	\$ -	\$ 31,371	\$ 323,749	\$ -	\$ -	\$ 323,749
TOTAL REVENUES	\$ 74,301,038	\$ 27,122,927	\$ 13,461,595	\$ 4,373,071	\$ 119,258,631	\$ 781,426	\$ 8,355,000	\$ 128,395,057
EXPENDITURES								
SALARIES	\$ 15,458,644	\$ 46,923,830	\$ -	\$ -	\$ 62,382,474	\$ -	\$ 160,000	\$ 62,542,474
BENEFITS	\$ 4,415,956	\$ 12,664,097	\$ -	\$ -	\$ 17,080,053	\$ -	\$ 16,825	\$ 17,096,878
SERVICES/SUPPLIES	\$ 23,593,855	\$ 245,000	\$ -	\$ -	\$ 23,838,855	\$ 781,426	\$ 8,100,000	\$ 32,720,281
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 7,286,643	\$ 7,286,643	\$ -	\$ -	\$ 14,573,286
OTHER	\$ -	\$ -	\$ 10,192,075	\$ -	\$ 10,192,075	\$ -	\$ -	\$ 10,192,075
TOTAL EXPENDITURES	\$ 43,468,455	\$ 59,832,927	\$ 10,192,075	\$ 7,286,643	\$ 120,780,100	\$ 781,426	\$ 8,276,825	\$ 137,124,994
INTERFUND TRANSFER	\$ (32,710,000)	\$ 32,710,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS/(DEFICIT) - REVENUES OVER EXPENDITURES	\$ (1,877,417)	\$ -	\$ 3,269,520	\$ (2,913,572)	\$ (1,521,469)	\$ -	\$ 78,175	\$ (1,443,294)
ENDING BALANCE 6/30/2021	\$ 22,519,103	\$ -	\$ 13,848,798	\$ 9,156,306	\$ 45,524,207	\$ 676,736	\$ 11,078,175	\$ 57,279,118
RESTRICTED BALANCE	\$ 556,763	\$ -	\$ -	\$ -	\$ 556,763	\$ -	\$ -	\$ 556,763
ENDING BALANCE 6/30/2021	\$ 21,962,340	\$ -	\$ 13,848,798	\$ 9,156,306	\$ 44,967,444	\$ 676,736	\$ 11,078,175	\$ 56,722,355
ASSESSED VALUATION	\$ 1,344,310,472							

FUND BALANCE % OF  
EXPENDITURES +  
CAPITAL PROJECTS  
TRANSFER

21.8%

# APPENDIX



# **Appendix - Table of Contents**

A – 2020-2021 Salary Schedules

B – General Obligation Debt Schedule

C – Capital Projects List – FY2021

D – Long Range Budget

E – Enrollment History (September Membership)

## APPENDIX A

### 2020-2021 TEACHER SALARY SCHEDULE

BS	BS+16	MA	MA+16	MA+32	Doctorate	
1	38,200	40,335	42,470	44,605	46,740	49,590
2	38,929	41,064	43,199	45,334	47,469	50,319
3	39,658	41,793	43,928	46,063	48,198	51,048
4	40,387	42,522	44,657	46,792	48,927	51,777
5	41,116	43,251	45,386	47,521	49,656	52,506
6	41,845	43,980	46,115	48,250	50,385	53,235
7	42,574	44,709	46,844	48,979	51,114	53,964
8	43,303	45,438	47,573	49,708	51,843	54,693
9	44,032	46,167	48,302	50,437	52,572	55,422
10	44,761	46,896	49,031	51,166	53,301	56,151
11	45,490	47,625	49,760	51,895	54,030	56,880
12	46,219	48,354	50,489	52,624	54,759	57,609
13	46,948	49,083	51,218	53,353	55,488	58,338
14	47,677	49,812	51,947	54,082	56,217	59,067
15	48,406	50,541	52,676	54,811	56,946	59,796
16	49,135	51,270	53,405	55,540	57,675	60,525
17	49,864	51,999	54,134	56,269	58,404	61,254
18	50,593	52,728	54,863	56,998	59,133	61,983
19	51,322	53,457	55,592	57,727	59,862	62,712
20	52,051	54,186	56,321	58,456	60,591	63,441
21	52,780	54,915	57,050	59,185	61,320	64,170
22	53,509	55,644	57,779	59,914	62,049	64,899
23	54,238	56,373	58,508	60,643	62,778	65,628
24	54,967	57,102	59,237	61,372	63,507	66,357
25	55,696	57,831	59,966	62,101	64,236	67,086
26	56,425	58,560	60,695	62,830	64,965	67,815
27	57,154	59,289	61,424	63,559	65,694	68,544
28	57,883	60,018	62,153	64,288	66,423	69,273
29	58,612	60,747	62,882	65,017	67,152	70,002
30	59,341	61,476	63,611	65,746	67,881	70,731
31	60,070	62,205	64,340	66,475	68,610	71,460
32	60,799	62,934	65,069	67,204	69,339	72,189
33	61,528	63,663	65,798	67,933	70,068	72,918
34	62,257	64,392	66,527	68,662	70,797	73,647
35	62,986	65,121	67,256	69,391	71,526	74,376
36	63,715	65,850	67,985	70,120	72,255	75,105

**NET DEBT SERVICE****APPENDIX B**

Jefferson City School District  
 All Outstanding GO Bonds  
 As of October 23, 2019

<b>Period Ending</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total Debt Service</b>	<b>Net Debt Service</b>
06/30/2020	4,390,000	** %	2,827,312.50	7,217,312.50	7,217,312.50
06/30/2021	4,670,000	** %	5,517,075.00	10,187,075.00	10,187,075.00
06/30/2022	4,950,000	** %	5,378,250.00	10,328,250.00	10,328,250.00
06/30/2023	5,250,000	** %	5,225,700.00	10,475,700.00	10,475,700.00
06/30/2024	5,560,000	** %	5,080,250.00	10,640,250.00	10,640,250.00
06/30/2025	5,905,000	** %	4,893,200.00	10,798,200.00	10,798,200.00
06/30/2026	6,275,000	** %	4,701,650.00	10,976,650.00	10,976,650.00
06/30/2027	6,615,000	** %	4,496,600.00	11,111,600.00	11,111,600.00
06/30/2028	7,000,000	4.000%	4,325,200.00	11,325,200.00	11,325,200.00
06/30/2029	7,450,000	4.000%	4,045,200.00	11,495,200.00	11,495,200.00
06/30/2030	7,925,000	** %	3,747,200.00	11,672,200.00	11,672,200.00
06/30/2031	8,375,000	** %	3,439,450.00	11,814,450.00	11,814,450.00
06/30/2032	8,850,000	** %	3,160,450.00	12,010,450.00	12,010,450.00
06/30/2033	9,325,000	** %	2,826,125.00	12,151,125.00	12,151,125.00
06/30/2034	9,850,000	4.000%	2,514,125.00	12,364,125.00	12,364,125.00
06/30/2035	10,450,000	4.000%	2,120,125.00	12,570,125.00	12,570,125.00
06/30/2036	11,100,000	** %	1,702,125.00	12,802,125.00	12,802,125.00
06/30/2037	11,800,000	** %	1,158,125.00	12,958,125.00	12,958,125.00
06/30/2038	12,575,000	5.000%	628,750.00	13,203,750.00	13,203,750.00
	148,315,000		67,786,912.50	216,101,912.50	216,101,912.50

## APPENDIX C

SUMMER 2020 PROJECTS LIST	Estimate
North Gym Exterior Façade'	\$112,000
North Trailer Installation(Elec 10k, relo 7650, 10.5k anchor)	\$60,000
East exterior Façade, Tuck-Pointing, Window replacement	\$200,000
East Landscape Beautification Project (9k irrigation)	\$TBD
East Playground Rubber (Completed)	\$56,800
South Walk-In Freezer Foundation	\$50,000
Cedar Hill Staircase Build North Side (Site Improvement Pkg #1)	11,900.00
West Drive Asphalt (Site Improvement Pkg #1)	
Thorpe parking, Union Street Improvements, Thorpe and South Cross Walks, mntc driveway, Tennis court ( Site pkg #2)	\$500,000
Thorpe Gordon Rubber (completed)	\$43,400
Callaway Gym, Café Floor, Ceiling and Paint (Alt 2 4k)	\$180,000
Belair RR Flooring	
Belair Drive and Parking lot (Site Improvement Pkg #1)	
Belair Trailer Installation(Elec 11k, relo 7650, 10.5 anchor)	\$60,000
MH Trailer Installation(Elec 9k, relo 7650, 7k anchor)	\$60,000
MH Roof Replacement	\$250,000
MH Parking Lot and Playground Upgrade (Site Improvement Pkg #1)	\$280,000
MH Playground Rubber	\$108,200
Lawson Trailer Installation(Elec 10k, relo 7650, 7k anchor)	\$60,000
Lawson Parking lot and Playground Asphalt (Site Improvement Pkg #1)	
Lawson Flooring Project	
Lawson Playground Rubber	\$91,000
Lawson Roof HVAC Replacement	\$1,400,000
TJ HVAC Controls/TJ_LC MAU	\$500,000
TJMS gym / Bleachers (bleacher 109209, Gym 51000, Partition 15.5k)	\$110,000
TJ ADA Access (Site Improvement Pkg #1)	
TJ Office Flooring	
TJ Water Heater Replacement	\$30,000

LCMS Gym Floor and Bleachers (flooring 386k, bleacher 98k, alt 1&2 25k)	\$250,000
LCMS Trailer Installation (Relo 15300, 14k anchor)	\$80,000
CCHS Baseball Field Upgrades	\$220,000
CCHS Baseball Field Paving	
CCHS Maintenance Storage Unit	\$50,000
JCHS-House Clearing	\$350,000
JCHS Tuck-Pointing Area G	\$30,000
Cedar Hill Flooring and Tile	
Miller Center IRC Room Flooring	
NCC Walk-In Freezer Foundation	\$76,000
Carpet and Tile Work-TJ Office, Cedar Hill, Soccer Trailer, Lawson RM 6, 14, MPAC Transition Room Carpet replacement	\$30,000
Dix Road Roof Replacement	\$40,000
Board Office Roof Replacement	\$120,000
	\$5,409,300
North Trailer Installation(Elec 10k, relo 7650, 10.5k anchor)	\$60,000
East Landscape Beautification Project (9k irrigation)	\$TBD
Belair Trailer Installation(Elec 11k, relo 7650, 10.5 anchor)	\$60,000
MH Trailer Installation(Elec 9k, relo 7650, 7k anchor)	\$60,000
Lawson Trailer Installation(Elec 10k, relo 7650, 7k anchor)	\$60,000
LCMS Trailer Installation (Relo 15300, 14k anchor)	\$80,000
Carpet and Tile Work-TJ Office, Cedar Hill, Soccer Trailer, Lawson RM 6, 14, MPAC Transition Room Carpet replacement	\$30,000

\$5,759,300

## JC SCHOOLS PRELIMINARY OPERATING BUDGET-2020-2021 JUNE 2020

6/11/2020	ACTUAL		ACTUAL		ACTUAL		Projection-Re		Projection-Non Re		Projection-Re		Projection-Non Re		Projection-Re	
Revenue	2016-17		2017-18		2018-19		2019-20		2020-2021		2021-2022		2022-2023		2023-2024	
Current & Del Prop Tax	\$ 42,300,844	3%	\$ 45,043,184	6%	\$ 48,280,188	7%	\$ 49,150,000	2%	\$ 51,650,000	5%	\$ 52,837,950	2.3%	\$ 53,524,843	1.3%	\$ 54,755,915	2.3%
Prop C	\$ 8,373,123	2%	\$ 8,571,633	2%	\$ 8,667,288	1%	\$ 8,700,000	0%	\$ 8,875,000	2%	\$ 9,075,000	2.3%	\$ 9,301,875	2.5%	\$ 9,534,422	2.5%
Other Local	\$ 2,848,661	-18%	\$ 3,918,283	38%	\$ 3,612,799	-8%	\$ 3,538,055	-2%	\$ 3,538,055	0%	\$ 3,588,055	1.4%	\$ 3,638,055	1.4%	\$ 3,688,055	1.4%
County	\$ 5,190,268	1%	\$ 5,344,449	3%	\$ 4,764,192	-11%	\$ 7,101,142	49%	\$ 4,901,142	-31%	\$ 4,901,142	0.0%	\$ 4,901,142	0.0%	\$ 4,901,142	0.0%
State Revenue	\$ 20,231,354	1%	\$ 21,148,653	5%	\$ 22,551,838	7%	\$ 23,303,961	3%	\$ 22,133,961	-5%	\$ 23,733,961	7.2%	\$ 24,133,961	1.7%	\$ 24,533,961	1.7%
Federal Revenue	\$ 9,509,659	6%	\$ 9,290,192	-2%	\$ 8,525,959	-8%	\$ 10,302,067	21%	\$ 10,033,429	-3%	\$ 10,033,429	0.0%	\$ 10,033,429	0.0%	\$ 10,033,429	0.0%
Other	\$ 262,522	4%	\$ 400,479	53%	\$ 343,003	-14%	\$ 540,606	58%	\$ 292,378	-46%	\$ 292,378	0.0%	\$ 292,378	0.0%	\$ 292,378	0.0%
Student Activity	\$ 1,552,068	19%	\$ 1,343,239	-13%	\$ 1,263,038	-6%	\$ 781,000	-38%	\$ 781,000	0%	\$ 781,000	0.0%	\$ 781,000	0.0%	\$ 781,000	0.0%
Total Revenues-District	\$ 88,716,433	1.7%	\$ 93,716,873	5.6%	\$ 96,745,267	3.2%	\$ 102,635,831	6%	\$ 101,423,965	-1.2%	\$ 104,461,915	3.0%	\$ 105,825,683	1.3%	\$ 107,739,302	1.8%
% Change	1.75%		5.64%		3.23%		6.09%		-1.18%		3.00%		1.31%		1.81%	
Expenditures																
Salaries	\$ 53,659,544	2.7%	\$ 55,856,970	4.1%	\$ 58,071,722	4.0%	\$ 61,934,625	7%	\$ 62,382,476	0.7%	\$ 63,318,213	1.5%	\$ 64,267,986	1.5%	\$ 65,232,006	1.5%
Health Insurance	\$ 6,679,422	7%	\$ 6,163,238	-8%	\$ 6,216,798	1%	\$ 6,337,578	2%	\$ 6,380,894	0.7%	\$ 6,380,894	0.0%	\$ 6,380,894	0.0%	\$ 6,380,894	0.0%
Other Benefits	\$ 8,915,593	-1%	\$ 9,749,343	9%	\$ 10,184,806	4%	\$ 10,769,761	6%	\$ 10,699,157	-0.7%	\$ 10,859,644	1.5%	\$ 11,022,539	1.5%	\$ 11,187,877	1.5%
Purchased Services	\$ 8,128,136	-1%	\$ 9,155,829	13%	\$ 10,532,836	15%	\$ 11,087,870	5%	\$ 12,669,252	14.3%	\$ 12,774,252	0.8%	\$ 12,879,252	0.8%	\$ 12,984,252	0.8%
Supplies	\$ 7,778,520	-4%	\$ 7,880,786	1%	\$ 7,476,212	-5%	\$ 8,418,434	13%	\$ 8,440,603	0%	\$ 8,440,603	0.0%	\$ 8,440,603	0.0%	\$ 8,440,603	0.0%
Utilities	\$ 1,843,261	-0.1%	\$ 1,980,983	7.5%	\$ 2,065,863	4.3%	\$ 2,487,486	20%	\$ 2,729,000	10%	\$ 3,001,900	10%	\$ 3,302,090	10%	\$ 3,632,299	10%
Student Activity	\$ 1,514,377	32%	\$ 1,303,644	-14%	\$ 1,383,011	6%	\$ 781,000	-44%	\$ 781,000	0.0%	\$ 781,000	0.0%	\$ 781,000	0.0%	\$ 781,000	0.0%
Total Expenditures-District	\$ 87,004,475	1.6%	\$ 90,787,149	4.3%	\$ 94,548,238	4.1%	\$ 101,035,754	7%	\$ 103,301,382	2.2%	\$ 104,775,507	1.4%	\$ 106,293,364	1.4%	\$ 107,857,931	1.5%
% Change	1.55%		4.35%		4.14%		6.86%		2.24%		1.43%		1.45%		1.47%	
Transfer Out to Fund 4	\$ 500,000		\$ -		\$ -		\$ 2,435,415		\$ -		\$ -		\$ -		\$ -	
Ending Bal Oper Fund*	\$ 20,105,106		\$ 23,034,830		\$ 25,231,859		\$ 24,396,521		\$ 22,519,104		\$ 22,205,513		\$ 21,737,832		\$ 21,619,202	
Fund Bal. %	23.1%		25.4%		26.7%		24.1%		21.8%		21.2%		20.5%		20.0%	
Chg in End Oper Bal	\$ 1,211,957		\$ 2,929,724		\$ 2,197,030		\$ (835,338)		\$ (1,877,417)		\$ (313,592)		\$ (467,681)		\$ (118,630)	
20% Fund Balance	\$ 17,400,895		\$ 18,157,430		\$ 18,909,648		\$ 20,207,151		\$ 20,660,276		\$ 20,955,101		\$ 21,258,673		\$ 21,571,586	
Student Activity Bal	\$ 637,141		\$ 676,736		\$ 556,763		\$ 556,763		\$ 556,763		\$ 556,763		\$ 556,763		\$ 556,763	
Fund 4 Balance *	\$ 3,292,329		\$ 4,918,999		\$ 7,180,043		\$ 11,043,688		\$ 8,130,116		\$ 8,130,116		\$ 8,130,116		\$ 8,130,116	

\*Operating Funds Exclude Student Activity Balances &amp; Bond Issue

JCPS SEPTEMBER MEMBERSHIP HISTORY												Proj
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
K	730	821	709	797	733	752	709	722	668	708	645	674
1	658	711	799	695	796	713	706	689	709	660	687	632
2	635	686	717	791	683	786	693	716	668	685	630	662
3	655	668	681	698	783	670	759	672	717	657	685	627
4	630	667	676	673	678	760	646	742	670	707	671	685
5	636	636	644	665	650	682	747	658	741	663	719	672
6	622	614	636	641	641	649	652	702	655	710	657	706
7	675	596	606	634	624	631	629	650	685	646	712	650
8	638	658	593	601	635	638	609	611	651	693	644	715
9	677	730	696	663	631	680	703	672	625	681	743	675
10	641	649	710	680	659	612	629	646	682	607	666	735
11	635	615	606	649	644	614	582	586	602	627	546	611
12	560	564	555	539	594	576	539	524	531	532	514	474
TTL	8,391	8,614	8,626	8,726	8,751	8,762	8,603	8,589	8,603	8,576	8,518	8,515
% Chg	1.9%	2.6%	0.1%	1.2%	0.3%	0.1%	-1.8%	-0.2%	0.2%	-0.3%	-0.7%	0.0%