



2021-2022 Annual Budget

JUNE 2021

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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 2021-22 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 2021-22 fiscal year. The budget was developed with input from the staff, the administration, the Board of Education, and the voters of the district.

The 2020-21 school year will go down in history as one of the most challenging years due to COVID-19. While it was incredibly hard, the staff, students, parents, administration, school board and the whole community should be tremendously proud that JC Schools was one of the largest districts in the state to stay open for in-seat instruction all year. The pandemic 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 is currently propped up by massive federal stimulus, but what will it look like when the stimulus runs out? The same is true for the JC Schools budget, as massive federal stimulus has propped up the last two fiscal years and will continue through the FY24. What will the world look like when we get to FY 2024-25? Virtual instruction exploded during FY21 and nearly 600 students finished the year virtually. With virtual instruction comes tuition to those virtual vendors and there is uncertainty surrounding how many students will want to continue this form of learning. JC Schools also saw a decline in total enrollment at nearly every grade level. This is a deviation from the previous trends and it is unknown if this is a blip in time or we will now trend from this new lower level of enrollment.

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



BUDGET KEYS 2021-2022

Student achievement and progress in the instructional program must be the focus of a school district budget. The following are the primary issues associated with the development of the 2021-22 budget.

- **COVID-19 and Instruction** – FY2021 was a very difficult year and education will be changed forever. Some of the changes will be good, some may be bad, and others it is too early to tell. Hopefully the need for PPE, plexiglass, thermal detection cameras, social distancing and other expensive precautions are soon behind us. Many items like virtual instruction may be here to stay. In FY2020, the district paid \$25,836 in virtual tuition. In FY2021, that figure grew to \$3,245,000 and the budget for FY2022 calls for \$1.5 million. District officials are unsure how many students will request this form of instruction going forward.



- **Federal Stimulus** – The district received \$1,240,383 of federal stimulus funds in the 2019-2020 school year. By the end of the 2020-2021 school year, the district expects an additional \$9,777,032 from various federal stimulus sources. The largest stimulus package was passed in March 2021 and JC Schools has an allocation of \$14,576,503. The funds are available for Missouri to claim, but the Missouri general assembly did not appropriate these funds through the budget process so they are not available to JC Schools at this time. This budget calls for \$6,574,503 of the third round of stimulus funds to be claimed with the remaining \$8 million to be spread over the 2022-2023 and 2023-2024 fiscal years. This will give the district much needed time to figure out the new normal to how school operations will work post-pandemic.
- **Student Population /At-Risk Student Population** – Student enrollment is another area of uncertainty. The district saw a dramatic decline in enrollment, which is drastically different than recent trends would have predicted. The district is moving forward with enrollment projections from this new lower level. There is a belief that many parents kept their students home last year because of the pandemic and they may be back in seat with us again. The actual student enrollment counts in August 2021 will help determine future state aid and staffing projections.

During the last 20 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.

- **Fund Balance** – The district's books are expected to close with just under a \$1.2 million surplus for the 2020-21 fiscal year. The district plans to run a surplus of \$1,100,000 in 2021-22. This would move the fund balance percentage to 27.2% which is above the Board's goal of 20%. Long-range projections show the district maintaining fund balances above the 20% range.

FISCAL STATUS – DISTRICT RESERVES

Projected cash reserves in the Teacher and Incidental Funds as of June 30, 2021, are expected to decrease to \$27,990,695, which is 25.8% 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 2021-22 budget projects a \$1,101,683 surplus to operating reserves. This will leave balances on June 30, 2022, at just under \$29.1 million or 27.2% of annual operating expenses.

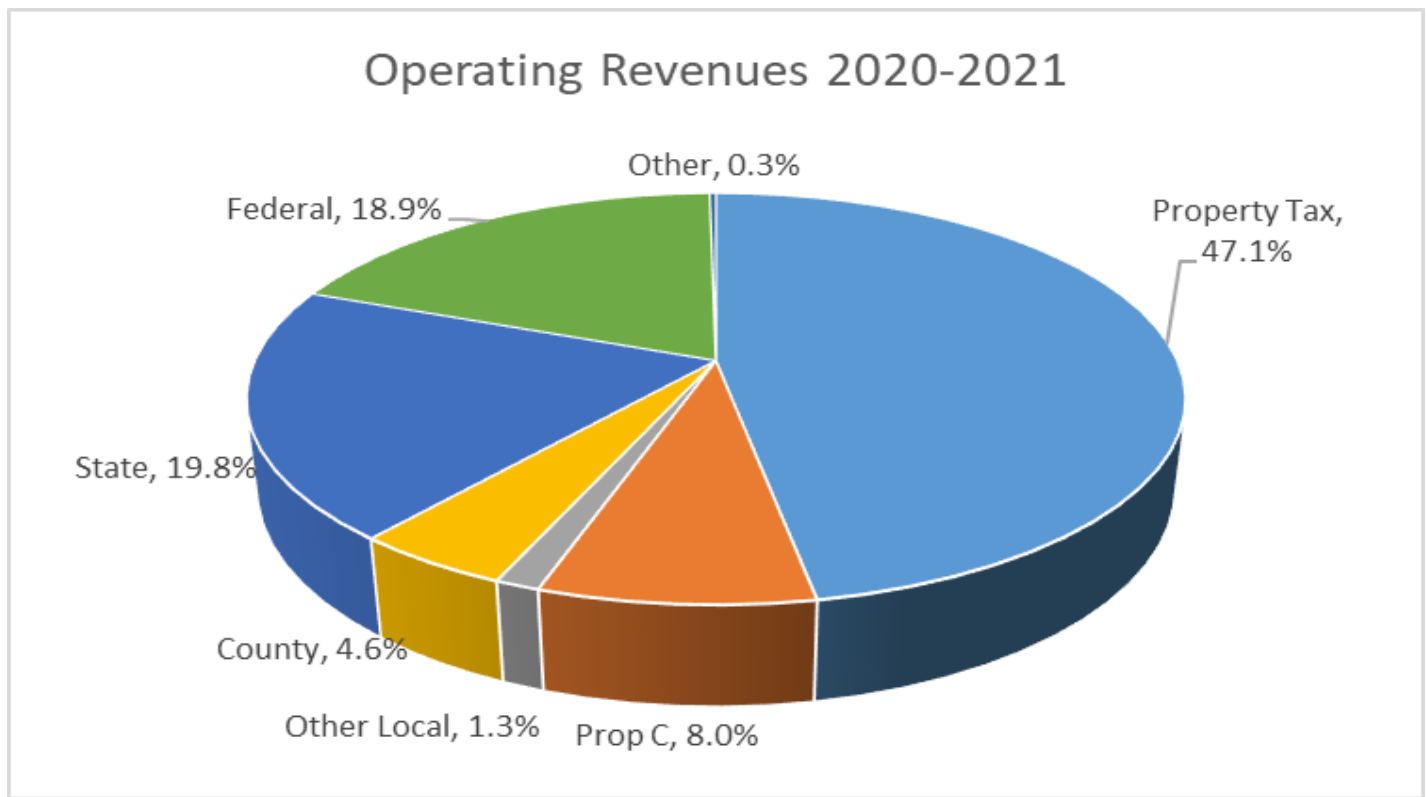
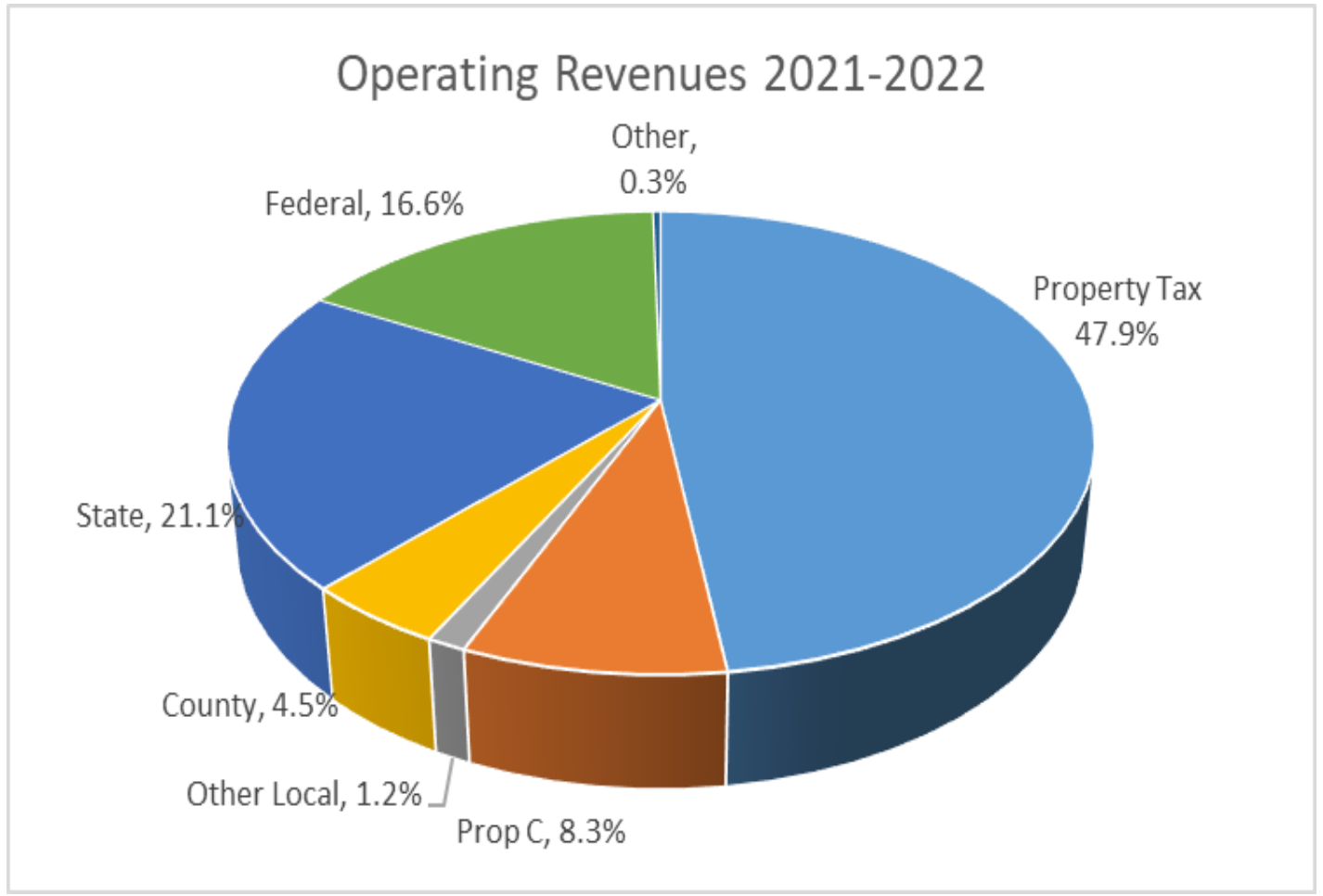
While there is no exact answer to the question of the level of reserves needed by a school district, balances of 20% provide a reasonable cushion. Cash flow is always a key component of the discussion regarding reserves. Nearly 50% of the district's revenues come from property taxes, and this revenue is not paid to the district until January. The fund balances are reported as of June 30, so the district has to operate 6 months of the fiscal year before half of the revenue is received. This requires the district to carry a larger June 30 fund balance than other districts. The district must maintain at least 13% balances to avoid running out of money in December before the local tax receipts are received.

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

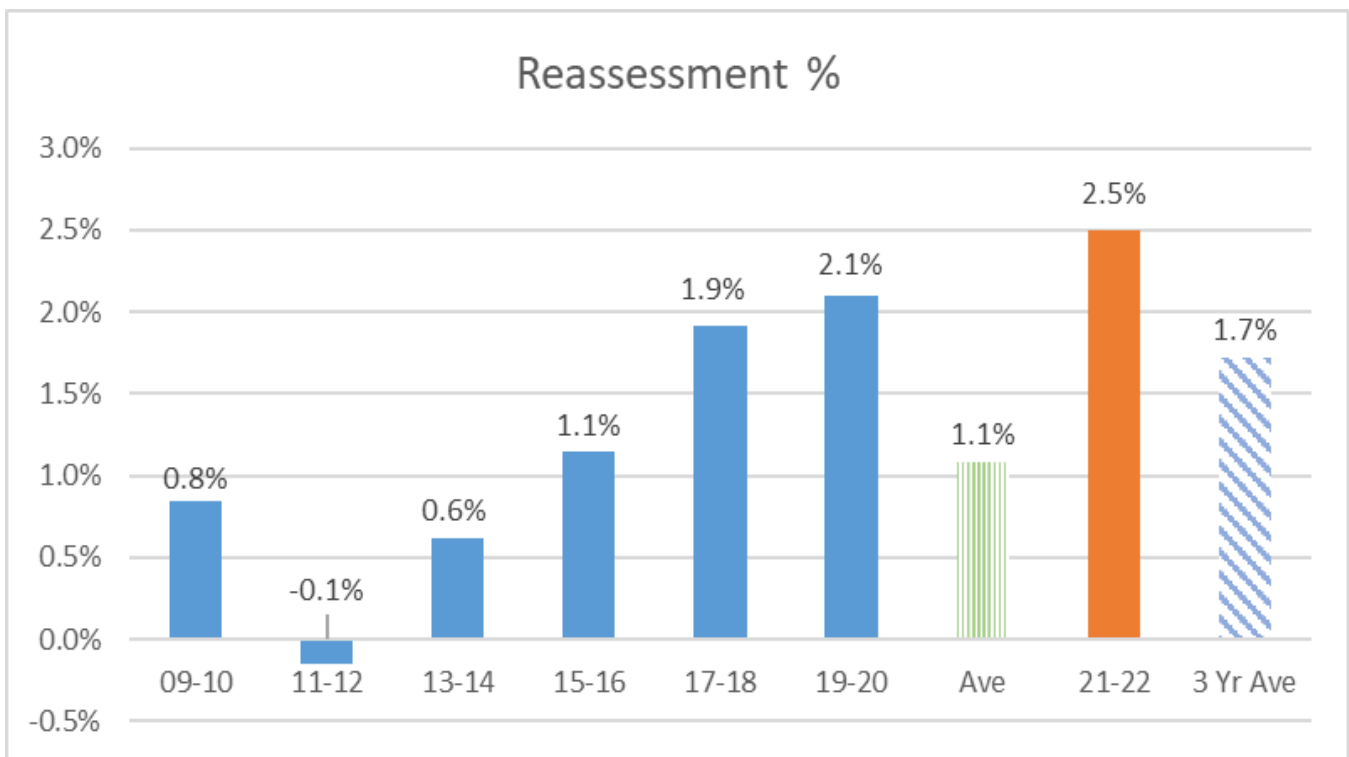
REVENUE

Total receipts for the 2021-22 budget year are estimated at \$130,031,639 but only 86% of this revenue comes in the operating funds. \$13,404,000 comes in the debt service fund to pay off principal and interest of general obligation debt and \$4,425,000 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 2021 is a reassessment year. In these reassessment years, the district should realize changes in values to existing property on the tax rolls, along with changes in personal property and new construction. This budget assumes a \$12.5 million increase in AV due to new construction and personal property changes. Due to the Hancock Amendment, school districts can only see an increase in revenue from reassessment up to the CPI from the prior calendar year. The CPI for 2020 was 1.4%. Real estate prices in Cole and Callaway counties have been very strong since the last time reassessment was possible in 2019. This budget is assuming a \$19 million increase in AV for reassessment, which equates to a 1.4% increase. The combination of these two increases projects the district AV to \$1,392,388,286 or +2.3%. The graph on the next page shows the AV change in the last six 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 1st. The county clerk is not required to submit this data to the taxing authorities until July 20th. 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.

Tax Rate: As previously mentioned, 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 remain \$4.8686 for the coming fiscal year.

2021-22 TAX RATE

	20-21	21-22	Difference
MAX AUTHORIZED OPERATING	\$4.2849	\$4.2849	\$0.0000
PROP C ROLLBACK	\$0.3191	\$0.3191	\$0.0000
VOLUNTARY ROLLBACK	\$0.0000	\$0.0000	\$0.0000
OPERATING TAX RATE	\$3.9658	\$3.9658	\$0.0000
DEBT SERVICE RATE	\$0.9028	\$0.9028	\$0.0000
TOTAL APPLIED TAX RATE	\$4.8686	\$4.8686	\$0.0000

A person owning a \$150,000 house would pay \$1,387 in real estate property taxes. The budget is written assuming a 98% collection rate for current and delinquent taxes. During FY2021, the collection rate of property taxes was higher than normal, plus Cole County settled a protested taxes case with Ameren that resulted in funds that were being held in escrow to be released to the district. It is not expected that the collection rate will remain as high in future years and the one-time money from the Ameren settlement needs to be factored in. So, while AV is expected to grow by 2.3%, the increase in actual property tax collections is projected to only increase by 0.5%.

Local Property Taxes make up 47.9% of the district’s FY22 operating budget compared to 47.1% in FY21. This increase is due to the increase in assessed valuation.

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. Continued low interest rates will keep this revenue stream limited.

Year	Interest Income Revenue
2006-2007	\$1,707,004
2007-2008	\$1,048,523
2008-2009	\$639,389
2009-2010	\$547,286
2010-2011	\$457,627
2011-2012	\$427,488
2012-2013	\$450,976
2013-2014	\$417,886
2014-2015	\$359,675
2015-2016	\$412,636
2016-2017	\$505,777
2017-2018	\$777,192
2018-2019	\$1,106,903
2019-2020	\$743,809
2020-2021 Budget	\$500,000
2021-2022 Budget	\$500,000

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

Year	County Stock Ins. Revenue
2007-2008	\$1,787,000
2008-2009	\$1,383,000
2009-2010	\$1,651,000
2010-2011	\$2,060,000
2011-2012	\$2,456,000
2012-2013	\$1,704,000
2013-2014	\$1,823,000
2014-2015	\$2,253,129
2015-2016	\$3,117,550
2016-2017	\$3,237,941
2017-2018	\$3,329,055
2018-2019	\$2,925,727
2019-2020	\$5,061,142
2020-2021	\$3,143,297
2021-2022 Budget	\$2,943,297

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 \$200,000 less than the FY21 amount.

Under this category, the district also receives funds from Fines and Forfeitures, State Assessed Railroad and Utilities, Food Service sales to students and staff, M&M Surcharge, and miscellaneous other minor revenues. Other local and county revenues as budgeted account for 5.7% compared to 5.9% in FY21.

Proposition ‘C’ – One-Cent Sales Tax: Prop ‘C’ monies are generated by a statewide \$.01 Prop C sales tax and are distributed to districts based on their prior year Weighted Average Daily Attendance (WADA). Due to the pandemic, MO statutes allow for an exception to the PY WADA use, and districts will be allowed to use the higher of the two prior years. Based on this statute and recommendations in recent DESE School Finance Memos, this budget assumes \$1,050 per 2019-20 WADA. This results in an increase of \$200,000 over the 2021 budget.

Fiscal Year	Prop C Revenue
2007	\$6,678,000
2008	\$6,517,000
2009	\$6,198,000
2010	\$5,969,000
2011	\$6,507,000
2012	\$7,098,000
2013	\$7,189,000
2014	\$7,615,000
2015	\$8,064,000
2016	\$8,239,000
2017	\$8,373,000
2018	\$8,572,000
2019	\$8,667,000
2020	\$8,849,242
Budget 2021	\$9,100,000
Budget 2022	\$9,300,000

The 1¢ sales tax will account for 8.3% of all 2021-22 operating receipts as compared to 8.0% in FY21.

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

Due to the fear of what the COVID closure would do to tax collections, Fiscal year 2020 ended with the Governor announcing a \$131.3 million restriction of state aid to schools in June 2020, which resulted in a reduction to JC Schools of \$900,000. Fiscal year 2021 began with an additional restriction of state aid in July 2020 of \$123.4 million. It turned out that those fears were unfounded, as the massive amount of federal stimulus money that flowed into Missouri actually drove general revenue collections to record levels. As of the end of May 2021, general revenue collections are up nearly \$2 billion over the same time period in FY2020. Due to the robust revenue growth, the Governor was able to release the FY2021 withholdings and the foundation formula is expected to be fully funded.

The 2021-22 state budget appropriations would fully fund the foundation formula. With the very large growth in general revenue in FY2021, it is believed there will be a substantial amount of funds that will be carried over to FY2022 and this should help bolster the state's budget and full funding of the foundation formula is expected. The main driver of cost to the foundation formula is the State Adequacy Target (SAT), which calculates the cost of an adequate education in Missouri. This budget is written assuming a SAT of \$6,375. Due mostly to returning to a normal summer school enrollment, the district should see an increase of \$1,000,000.

Approximately 80% of the district's state revenue comes from the foundation formula, but an additional \$4.97 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. The state budget does call for an increase to the transportation funding, which will result in JC Schools receiving an additional \$250,000. Total operating state funds for 2021-22 will amount to approximately \$23.7 million, 21.1% of district operating receipts vs. 19.8% in FY21.

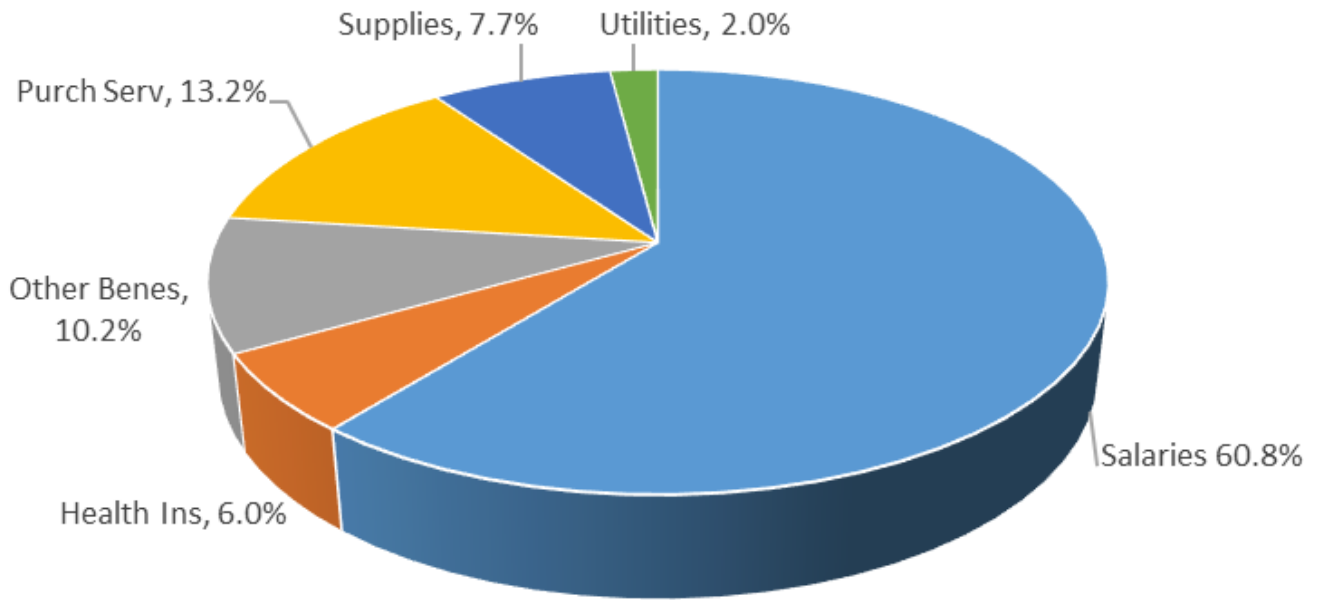
Federal Funds: The district normally gets 87% of its federal revenues from three sources (IDEA, Title I/IIA, and Food Reimbursement) and this budget anticipates a slight reduction of \$140,521 in Title programs for FY22.

Federal COVID relief stimulus is the real story of this budget and the budgets for the next couple of fiscal years. The district received \$1,240,383 in CARES Act funds in FY2020. In FY2021, the district is expecting to receive \$9,777,032 from various sources of federal stimulus. ESSER III was passed by Congress in March 2021 and JC Schools allocation is \$14,574,503. These funds have not been appropriated through the budget process by the Missouri general assembly so it is unknown exactly when those funds will be received. This budget is expecting to receive \$6,574,503 in FY2022 and \$4 million in FY2023 and FY2024. Federal operating receipts usually make up about 10% of total operating funds, but in FY2022 it accounts for 16.6% and 18.9% in FY2021.

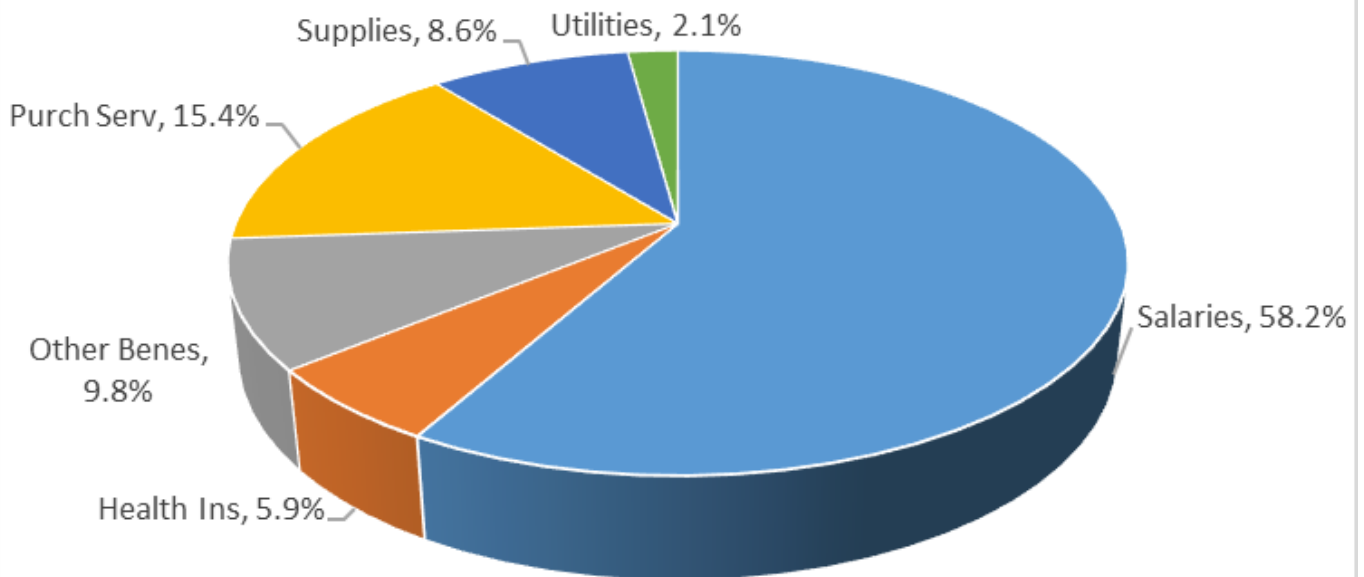
EXPENDITURES

Total expenditures for 2021-22 are projected at \$128,454,288. The projected expenses for the operating funds for FY22 are \$107,136,590. An additional \$781,000 is associated with student activities.

Operating Expenses 2021-2022



Operating Expenses 2020-2021



Employee Salaries: The district employs approximately 1,400 full time employees and an additional 60 part-time employees. Every month the district pays approximately \$5.2 million in salary to these employees. Included in this budget are 4 net new positions (-4 elementary FTEs, Special Education

Instructional Coach, ELL Instructor, Speech Language Pathologist, District Math Trainer, MO Options Teacher, 3 Custodians to finalize staff at CCHS, Database Administrator (DBA), -1 Director of Quality Improvement).

Quality staff is an essential component of a successful educational system and has been a goal of the Board of Education and administration for a long time. The 2002 tax rate increase for staff salaries



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

The district created a new salary schedule in the 2007-08 fiscal year, which provided across the board raises to all teachers. Each year of experience allows a teacher to move down one-step on the schedule and earns that teacher \$729. There are five columns on the salary schedule that reward teachers for gaining additional

education. The difference in compensation for each column is \$2,135. The recommendation of this budget is to operate the teacher salary schedule for experience and education. 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. Unfortunately, this budget does not include additional funds to improve the salary schedule and only movement on the salary schedule can be supported. The average raise to teachers equates to a 1.8% increase. In the 2020-21 MSTA salary study, the district ranked 3rd in beginning teacher pay (\$300 behind #1) and 2nd in the other categories for the central region of Missouri. This will need to be monitored in the coming years to make sure this competitive edge is maintained.

It is equally important to have excellent staff at all levels of the organization. Each category of employees will receive a 1.8% raise, which is the amount of the teacher raise excluding the additional contract day. The district is constantly evaluating its compensation compared to the market. Due to the increase in the state minimum wage and the district wanting to remain well above this level, this budget 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 in June 2020, we did not have salaries associated with summer school that year. This budget reflects a return to in-seat summer school and an increase in summer school salary of \$870,000. There is a reduction in the purchased services area to account for the reduction of tuition payments to Launch.

The total budget for salaries for FY22 increased by \$1,996,240, to \$65,143,722, which represents 60.8% of the total operating budget, vs. 58.2% in FY21.

Employee Benefits: The struggle to provide and retain quality health insurance and retirement programs is an issue of continuing national concern. \$17.3 million or 16.2% of the current operating budget is devoted to medical, life and long-term disability insurance, as well as the district's match for public school retirement, social security and Medicare. This is compared to \$17.0 million and 15.6% of operating expenses in FY21.

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 2021-22. The non-certified employees pay into the Public Education Employee Retirement System (PEERS), which was also in an “automatic” escalator mode. This contribution rate increased each year from 5.0% in 2003-04 to 6.86% in 2011-12. This rate will remain the same also for the 2021-22 year. These contribution rate increases were costing the district about \$240,000 per year. While the reprieve from these automatic cost increases has been appreciated, discussions of a possible rate increase are beginning and remain a possibility in the future.

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

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

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

After a 0% increase renewal in 2009-10, the district had a 2.2% increase in premiums for 2010-11, a 4.3% increase in 2011-12 and a 4.2% increase in 2012-13, while keeping benefits the same. The district was able to keep premiums exactly the same in 2013-14, 2014-15, 2015-16, and 2016-17. In 2017-18, the district was actually able to reduce health insurance premiums by 8% and keep them at the same rate in 2018-19 through 2020-21. Again, in 2021-22, the rates and benefits will remain the same as the prior year. In 2021-22, the district’s health insurance rates are the same as they were in 2010-11. This is a tremendous accomplishment considering national trend increases for health insurance are around 8-10% annually. The timing could not be better for these expenses to remain in control. A 10% increase in health insurance costs for the district would cost an additional \$640,000.

Transportation: 2021-22 will be the 2nd year of a three year contract with First Student. The first year of the contract included a 15% rate increase. This increase was necessary to keep our bus fleet at an adequate age, but more importantly allow First Student to pay their drivers a higher wage. This should

allow them to properly recruit and retain quality drivers for the safe transportation of our students. The 2nd year of the contract calls for a 4% increase.



A huge challenge in the transportation program continues to be predicting fuel costs. The district tries to get the best price on diesel fuel by purchasing fuel by the 7,500-gallon truckload. The district uses approximately 176,500 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's diesel costs dropped to under \$290,000. FY2021 has been a roller coaster year with diesel prices. The school year started with extremely low diesel costs (\$1.38/gal) and rose to \$2.38/gal in the spring. As with all utilities, the FY22 budget calls for a 5% increase in diesel fuel to \$419,580.

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

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

With the availability of federal stimulus money, the district embarked on a process to address aging district facilities and to reduce energy consumption/costs. In April 2021, the Board of Education approved the hiring of Navitas to implement a \$16.3 million energy performance project. The district entered into a Certificate of Participation (COP) debt that will be discussed later. Energy savings and reduction in purchased services on old equipment will cover most of the COP payments. The budget calls for a 5% increase in utility rates, to guard against higher energy pricing. It then expects a reduction of \$250,000 of utility costs due to the energy savings project.

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	\$1,802,000	\$166,000	\$1,968,000
2021 Budget	\$1,690,000	\$240,000	\$1,930,000
2022 Budget	\$1,574,500	\$202,000	\$1,776,500

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.

COVID has impacted nearly every part of our educational system, but nutrition services may have been impacted the most. During the spring 2020 closure, meals were served through pick up locations and were delivered on buses. The operations during 2020-2021 were less efficient when we had to spread our nutrition services staff throughout the buildings to serve meals in classrooms instead of the cafeteria. There was also a massive increase in food costs in the last part of the school year. The program also relied on revenues from banquets in previous years, but since there weren't large gatherings this year, that revenue disappeared. One positive occurrence was the regulatory change from the federal government which provided free meals to all students.

This budget predicts the department to run a deficit budget of about \$270,000, which includes the purchasing of \$115,000 of new equipment in 2021-22.

Capital Projects: The district's Capital Projects expenditure budget totals \$10,984,448, which is higher than the \$8,079,975 of district capital projects in FY21. These funds come from the following sources: Classroom Trust Fund money, M&M Surtax, vocational grants and other miscellaneous revenues. The district will also maximize the allowable 7% transfer from the General Fund to the Capital Projects Fund in FY2021 and FY2022. This allows the district to move state and local funds that were freed up with the availability of federal stimulus funds into the Capital Projects Fund for much needed capital repairs. The amount that will be transferred in these two fiscal years is approximately \$4 million/year.

The nearly \$11 million budget is broken down into the following categories:

- \$2,500,000 for major projects found in Appendix C.
- \$5,455,781 for the portion of the energy performance project that is not covered by the COP financing
- \$2,420,893 for principle and interest on COPs debt
- \$607,773 for equipment purchases throughout the district.

Debt Service: This fund is dedicated to the payment of principal, interest and fees on the district's general obligation debt. In 2012, 2014, 2015, and 2016, the district took advantage of historically low interest rates and refinanced some of the outstanding general obligation debt. The bonds that were refinanced had call protection, so the bond proceeds were held in an escrow account until the refinanced bonds were callable in March 2017. Until this call date, the district showed an inflated balance in the debt service fund.

This fund is expected to have \$13,403,768 in revenues and \$10,333,250 in expenses. The funds generated to pay these expenses come from the district's levy dedicated to the Debt Service Fund. The district incurred \$130 million of new bonds in FY2018. The district will have approximately \$134 million in General Obligation Debt outstanding on June 30, 2022. 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 FY21, the reserve will be approximately 25.8%. 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 2021-22 budget calls for a surplus of \$1,101,683 to the reserves. This will move the fund balance percent to 27.2%, which is higher than the board goal of 20%. This surplus is propped up by the massive amounts of federal stimulus. The Long-Range Projection, Appendix D, shows that with reasonable assumptions of revenues and expenditures, the district should run balanced budgets in the following two fiscal years. There is some concern about what happens in FY2025 when the stimulus money has expired. The district will have a plan to stop using one-time stimulus funds and balances to fund the operations of the district.

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

The stated budgetary goal for the Jefferson City School District is to maintain the district in the most stable financial position while effectively using resources to provide the strongest instructional program possible. Ultimately, the FY22 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 2021-22 budget for your consideration.

Larry Linthacum
Superintendent

Jason Hoffman
Chief Financial Officer

BUDGET SUMMARY - DISTRICT FUNDS

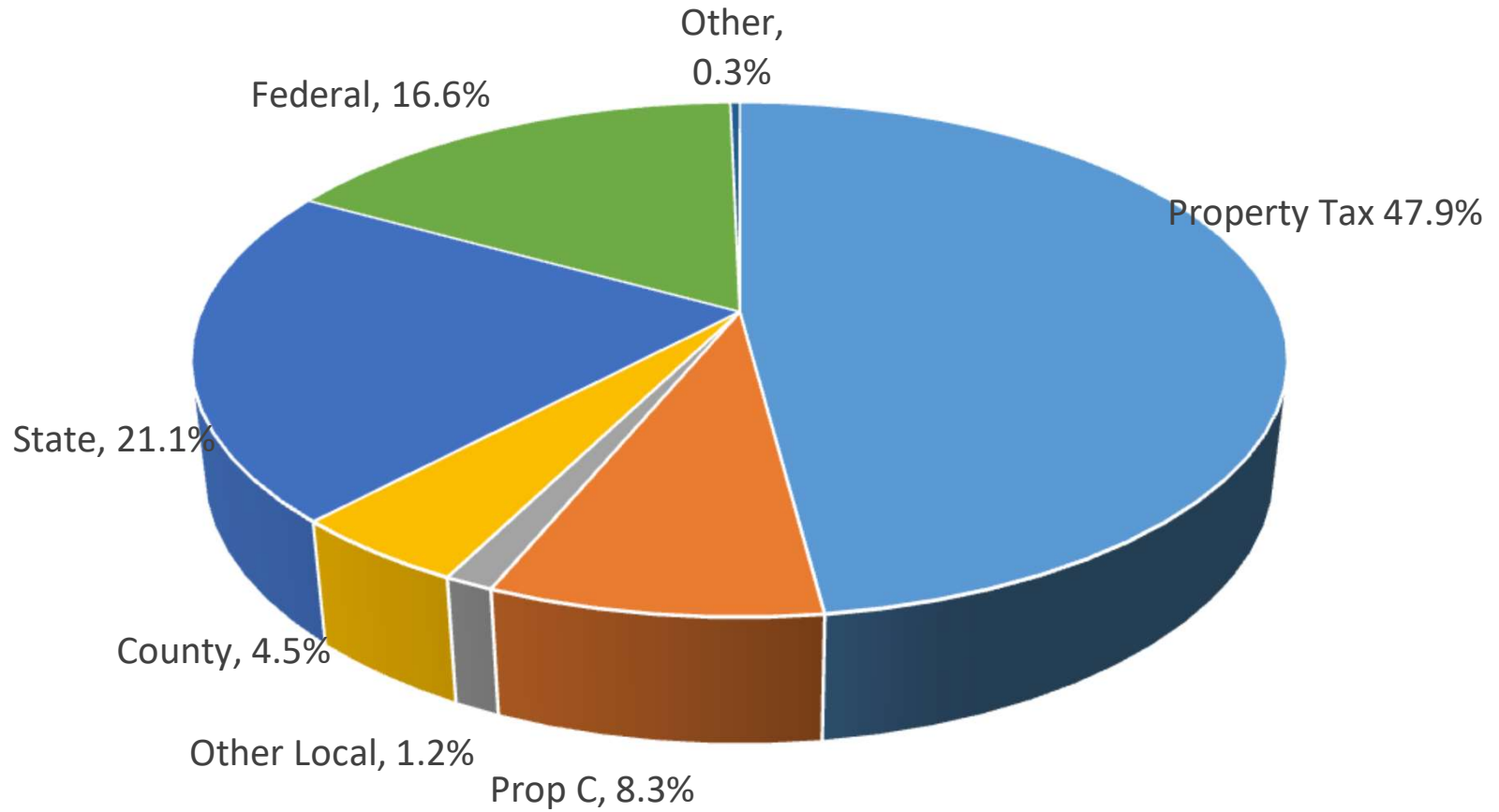
JC SCHOOLS BUDGET-2021-2022 JUNE 2021

2021-2022 ORIGINAL BUDGET SUMMARY

	GENERAL OPERATING	TEACHERS	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
TAX RATE	\$ 3.9400	\$ -	\$ 0.9028	\$ -	\$ 4.8428
7/1/2021	\$ 28,616,063	\$ -	\$ 14,010,227	\$ 11,226,051	\$ 47,045,676
REVENUES					
LOCAL	\$ 55,174,808	\$ 9,306,755	\$ 12,291,000	\$ 1,614,850	\$ 78,387,413
COUNTY	\$ 4,787,069	\$ 260,000	\$ 1,112,768	\$ -	\$ 6,159,837
STATE	\$ 4,820,434	\$ 18,904,013	\$ -	\$ 2,683,791	\$ 26,408,238
FEDERAL	\$ 11,690,159	\$ 6,881,654	\$ -	\$ -	\$ 18,571,813
OTHER	\$ 49,206	\$ 328,172	\$ -	\$ 126,960	\$ 504,338
TOTAL REVENUES	\$ 76,521,676	\$ 35,680,594	\$ 13,403,768	\$ 4,425,601	\$ 130,031,639
EXPENDITURES					
SALARIES	\$ 17,321,468	\$ 47,822,254	\$ -	\$ -	\$ 65,143,722
BENEFITS	\$ 4,392,447	\$ 12,932,965	\$ -	\$ -	\$ 17,325,412
SERVICES/SUPPLIES	\$ 22,890,456	\$ 1,777,000	\$ -	\$ -	\$ 24,667,456
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 8,563,554	\$ 8,563,554
OTHER	\$ -	\$ -	\$ 10,333,250	\$ 2,420,894	\$ 12,754,144
TOTAL EXPENDITURES	\$ 44,604,371	\$ 62,532,219	\$ 10,333,250	\$ 10,984,448	\$ 128,454,288
INTERFUND TRANSFER	\$ (30,815,622)	\$ 26,851,625	\$ -	\$ 3,963,997	\$ -
EXCESS/(DEFICIT) - REVENUES OVER EXPENDITURES	\$ 1,101,683	\$ -	\$ 3,070,518	\$ (2,594,850)	\$ 1,577,351
ENDING BALANCE 6/30/2022	\$ 29,717,746	\$ -	\$ 17,080,745	\$ 8,631,201	\$ 55,429,692
RESTRICTED BALANCE	\$ 625,368	\$ -	\$ -	\$ -	\$ 625,368
ENDING BALANCE 6/30/2022	\$ 29,092,378	\$ -	\$ 17,080,745	\$ 8,631,201	\$ 54,804,324
ASSESSED VALUATION	\$ 1,393,589,881				
FUND BALANCE % OF EXPENDITURES + CAPITAL PROJECTS TRANSFER	27.7%				

REVENUES

Operating Revenues 2021-2022



Obj	Description	Fund 1	Fund 2	Fund 3	Fund 4	Total
5111	Current Taxes	\$ 53,000,000	\$ -	\$ 11,900,000	\$ -	\$ 64,900,000
5112	Delinquent Taxes	\$ 800,000	\$ -	\$ 311,000	\$ -	\$ 1,111,000
5113	Sch Dist Trust Fund (Prop C)	\$ -	\$ 9,300,000	\$ -	\$ -	\$ 9,300,000
5114	Financial Institution Tax	\$ 114,574	\$ -	\$ -	\$ 44,250	\$ 158,824
5115	M & M Surtax	\$ 300	\$ -	\$ -	\$ 1,215,000	\$ 1,215,300
5140	Earnings On Investments (1)	\$ 493,245	\$ 6,755	\$ 80,000	\$ 105,600	\$ 685,600
5150	-5164 Food Service Program	\$ 280,000	\$ -	\$ -	\$ -	\$ 280,000
5170	Student Activities	\$ 368,574	\$ -	\$ -	\$ -	\$ 368,574
5190	Other Local	\$ 118,115	\$ -	\$ -	\$ 250,000	\$ 368,115
5199	Local - Subtotal	\$ 55,174,808	\$ 9,306,755	\$ 12,291,000	\$ 1,614,850	\$ 78,387,413
5211	Fines, Escheats,etc	\$ -	\$ 260,000	\$ -	\$ -	\$ 260,000
5221	State Assessed Utilities	\$ 1,843,772	\$ -	\$ 442,223	\$ -	\$ 2,285,995
5222	County Stock Insurance Fund	\$ 2,943,297	\$ -	\$ 670,545	\$ -	\$ 3,613,842
5299	County - Subtotal	\$ 4,787,069	\$ 260,000	\$ 1,112,768	\$ -	\$ 6,159,837
5311	Basic Formula - State Monies	\$ -	\$ 18,382,831	\$ -	\$ -	\$ 18,382,831
5312	Transportation	\$ 865,000	\$ -	\$ -	\$ -	\$ 865,000
5314	Early Childhood (3 & 4 Year Old) Special Education	\$ 1,950,000	\$ -	\$ -	\$ -	\$ 1,950,000
5319	Basic Formula - Classroom Trust Fund	\$ -	\$ 521,182	\$ -	\$ 2,680,000	\$ 3,201,182
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	\$ 65,914	\$ -	\$ -	\$ -	\$ 65,914
5359	Career Education Enhancement Grant	\$ 183,663	\$ -	\$ -	\$ -	\$ 183,663
5381	High Need Fund	\$ 1,031,090	\$ -	\$ -	\$ -	\$ 1,031,090
5397	Other - State	\$ 1,339	\$ -	\$ -	\$ -	\$ 1,339
5399	State - Subtotal	\$ 4,820,434	\$ 18,904,013	\$ -	\$ 2,683,791	\$ 26,408,238
5412	Medicaid	\$ 830,000	\$ -	\$ -	\$ -	\$ 830,000
5427	Perkins Basic Grant, Career Education	\$ -	\$ 6,881,654	\$ -	\$ -	\$ 6,881,654
5436	Adult Education & Literacy (AEL) - Federal	\$ -	\$ -	\$ -	\$ -	\$ -
5437	IDEA Grants	\$ 93,265	\$ -	\$ -	\$ -	\$ 93,265
5441	IDEA Entitlement Funds, Part B IDEA	\$ 2,144,422	\$ -	\$ -	\$ -	\$ 2,144,422
5442	Early Childhood Special Education - Federal	\$ 350,970	\$ -	\$ -	\$ -	\$ 350,970
5445	School Lunch Program	\$ -	\$ -	\$ -	\$ -	\$ -
5446	School Breakfast Program	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
5451	Title I, ESEA - Improving The Academic Achievement Of The Disadvantaged	\$ 2,400,000	\$ -	\$ -	\$ -	\$ 2,400,000
5461	Title IV	\$ 146,443	\$ -	\$ -	\$ -	\$ 146,443
5462	Title III	\$ 41,000	\$ -	\$ -	\$ -	\$ 41,000
5465	Title II, Part A, ESEA - Teacher And Principal Quality/PD	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
5481	Dept of Health Food Service Programs	\$ 5,250,000	\$ -	\$ -	\$ -	\$ 5,250,000
5497	Other - Federal	\$ 4,059	\$ -	\$ -	\$ -	\$ 4,059
5499	Federal - Subtotal	\$ 11,690,159	\$ 6,881,654	\$ -	\$ -	\$ 18,571,813
5651	Sale Of Other Property/Bonds	\$ 49,206	\$ -	\$ -	\$ 126,960	\$ 176,166
5699	Other Revenue Subtotal	\$ 49,206	\$ -	\$ -	\$ 126,960	\$ 176,166
5810	Tuition From Other Districts	\$ -	\$ 251,834	\$ -	\$ -	\$ 251,834
5820	Area Voc Fees From Other Leas	\$ -	\$ 76,338	\$ -	\$ -	\$ 76,338
5898	Subtotal - Receipts Other	\$ -	\$ 328,172	\$ -	\$ -	\$ 328,172
5899	Total Revenues	\$ 76,521,676	\$ 35,680,594	\$ 13,403,768	\$ 4,425,601	\$ 130,031,639

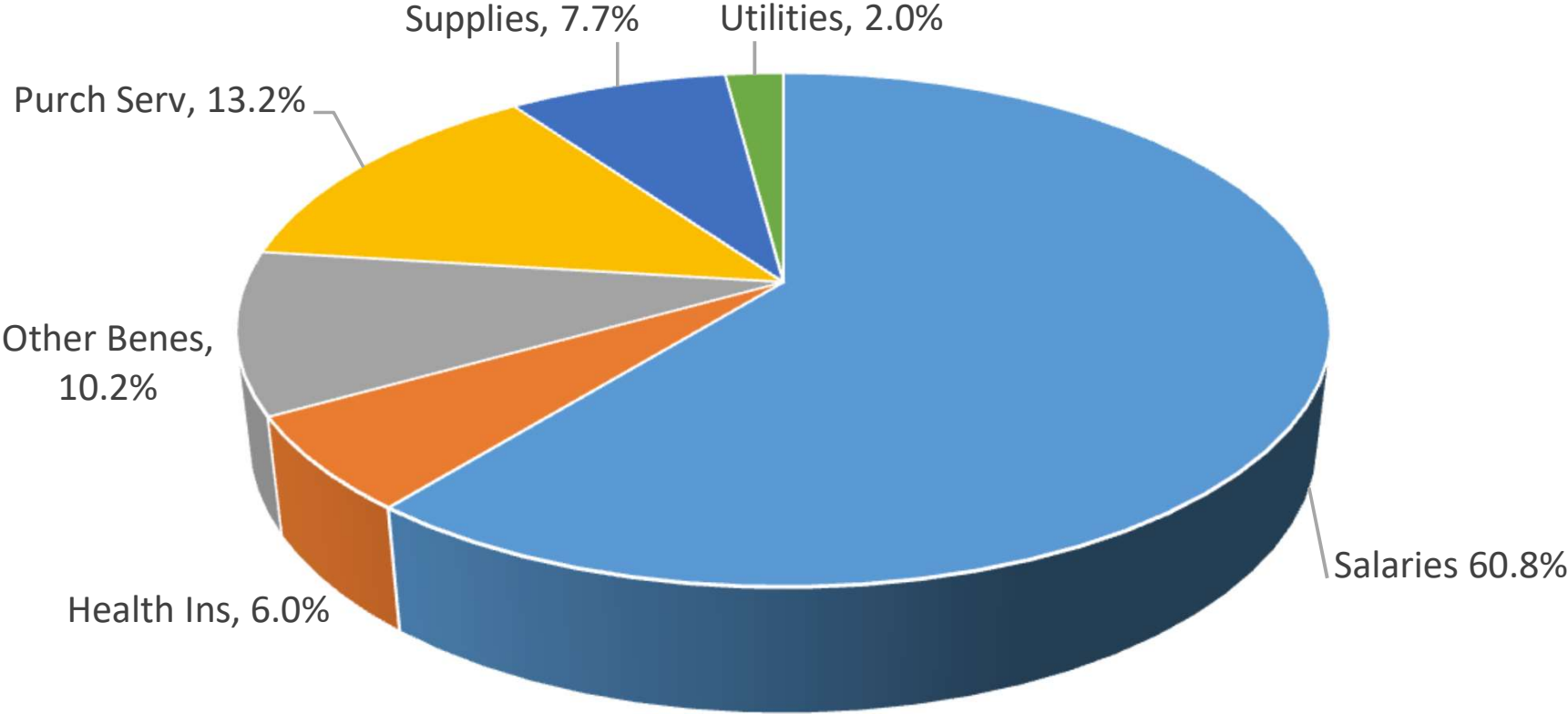
Fd	Fct	Obj	Loc	Proj	X	Bld	JC	Account Description	BGT FY22	BGT FY21	ACT FY20	ACT FY19
10	0	5111	0	0	0	0	14	CURRENT TAXES-CALLAWAY	\$ 6,418,747	\$ -	\$ -	\$ -
30	0	5111	0	0	0	0	26	CURRENT TAX-COLLA	\$ 46,581,253	\$ 52,261,851	\$ 48,649,260	\$ 47,512,192
10	0	5111	0	0	0	0	26	CURRENT TAX-COLE	\$ 11,900,000	\$ 11,900,000	\$ 11,588,550	\$ 11,317,693
10	0	5112	0	0	0	0	14	DELINQUENT TAXES-CALLAWAY	\$ 123,569	\$ -	\$ -	\$ -
10	0	5112	0	0	0	0	26	DELINQUENT TAX-COLE	\$ 676,431	\$ 1,288,149	\$ 807,400	\$ 767,996
30	0	5112	0	0	0	0	26	DELINQUENT TAX-COLE	\$ 311,000	\$ 311,000	\$ 144,993	\$ 137,713
20	0	5113	0	0	0	0	0	SALES TAX	\$ 9,300,000	\$ 9,100,000	\$ 8,849,242	\$ 8,667,288
10	0	5114	0	0	0	0	0	INTANGIBLE TAX	\$ 114,574	\$ 114,574	\$ 179,395	\$ 191,937
40	0	5114	0	0	0	0	0	INTANGIBLE TAX	\$ 44,250	\$ 44,250	\$ 69,285	\$ 87,309
40	0	5115	0	0	0	0	26	M&M SURTAXES-COLE	\$ 1,215,000	\$ 1,215,000	\$ 1,238,474	\$ 1,219,880
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	\$ 248,245	\$ 248,245	\$ 418,787	\$ 795,874
10	0	5141	0	0	0	0	704	INTEREST FROM COUNTY	\$ 245,000	\$ 245,000	\$ 305,328	\$ 282,989
20	0	5141	0	0	0	0	0	INTEREST ON INVESTMENTS	\$ 6,755	\$ 6,755	\$ 15,910	\$ 24,553
20	0	5141	0	0	0	0	704	INTEREST FROM COUNTY	\$ -	\$ -	\$ 3,784	\$ 3,487
30	0	5141	0	0	0	0	0	INTEREST ON INVESTMENTS	\$ 50,000	\$ 50,000	\$ 91,070	\$ 149,677
30	0	5141	0	0	0	0	704	INTEREST FROM COUNTY	\$ 30,000	\$ 30,000	\$ 60,470	\$ 54,735
40	0	5141	0	0	0	0	0	INTEREST ON INVESTMENTS	\$ 102,400	\$ 102,400	\$ 100,972	\$ 162,407
40	0	5141	0	0	0	0	704	INTEREST FROM COUNTY	\$ 3,200	\$ 3,200	\$ 4,452	\$ 5,749
41	0	5141	0	917	0	0	0	INTEREST EARNINGS	\$ -	\$ 49	\$ 246,287	\$ 963,916
42	0	5141	0	918	0	0	0	INTEREST EARNINGS	\$ -	\$ -	\$ 212,421	\$ 1,070,294
10	0	5151	0	15100	0	0	0	SALES TO PUPILS-REIMBURSABLE SCHOOL MEALS	\$ 245,000	\$ 245,000	\$ 1,187,859	\$ 988,964
10	0	5161	0	16100	0	0	0	SALES TO ADULTS-NON PROGRAM FOOD SALES	\$ -	\$ -	\$ 81,937	\$ 83,032
10	0	5165	0	16500	0	0	0	FOOD SERVICE NON-PROGRAM FOOD SALES	\$ 35,000	\$ 35,000	\$ 190,112	\$ 629,224
10	0	5171	1050	200	0	20	0	MSHSAA ADMISSIONS REV	\$ 368,574	\$ 368,574	\$ 6,400	\$ 5,717
10	0	5171	1050	505	0	20	0	BOYS BB ADMISSIONS REV-JCHS	\$ -	\$ -	\$ 5,636	\$ 2,767
10	0	5171	1050	508	0	20	0	WRESTLING ADMISSIONS REV-JCHS	\$ -	\$ -	\$ 2,457	\$ 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	\$ -	\$ -	\$ 6,901	\$ 8,837
10	0	5171	1050	513	0	20	0	GIRLS BB ADMISSIONS REV-JCHS	\$ -	\$ -	\$ 4,222	\$ 6,581
10	0	5171	1050	515	0	20	0	VOLLEYBALL ADMISSIONS REV-JCHS	\$ -	\$ -	\$ 1,979	\$ 8,398
10	0	5171	1050	517	0	20	0	SOFTBALL ADMISSIONS REV-JCHS	\$ -	\$ -	\$ 6,175	\$ 7,949
10	0	5171	1050	520	0	20	0	FOOTBALL ADMISSIONS REV-JCHS	\$ -	\$ -	\$ 14,534	\$ 23,275
10	0	5171	1050	559	0	20	0	HOLIDAY TOURNAMENT ADMISSIONS REV	\$ -	\$ -	\$ 17,451	\$ 11,777
10	0	5171	1050	577	0	20	0	GIRLS SOCCER ADMISSIONS REV-JCHS	\$ -	\$ -	\$ -	\$ 4,562
10	0	5171	1060	200	0	21	0	MSHSAA ADMISSIONS REV-CCHS	\$ -	\$ -	\$ 10,826	\$ -
10	0	5171	1060	505	0	21	0	BOYS BB ADMISSIONS REV-CCHS	\$ -	\$ -	\$ 3,696	\$ -
10	0	5171	1060	508	0	21	0	WRESTLING ADMISSIONS REV-CCHS	\$ -	\$ -	\$ (1,000)	\$ -
10	0	5171	1060	512	0	21	0	BOYS SOCCER ADMISSIONS REV-CCHS	\$ -	\$ -	\$ 2,068	\$ -
10	0	5171	1060	513	0	21	0	GIRLS BB ADMISSIONS REV-CCHS	\$ -	\$ -	\$ 821	\$ -
10	0	5171	1060	517	0	21	0	SOFTBALL ADMISSIONS REV-CCHS	\$ -	\$ -	\$ 1,255	\$ -
10	0	5171	1060	520	0	21	0	FOOTBALL ADMISSIONS REV-CCHS	\$ -	\$ -	\$ 4,365	\$ -
10	0	5171	3000	505	0	200	0	BOYS BB ADMISSIONS REV-LCMS	\$ -	\$ -	\$ 1,514	\$ 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	\$ -	\$ -	\$ 2,576	\$ 2,608
10	0	5171	3000	515	0	200	0	VOLLEYBALL ADMISSIONS REV-LCMS	\$ -	\$ -	\$ 2,086	\$ 2,169
10	0	5171	3000	520	0	200	0	FOOTBALL ADMISSIONS REV-LCMS	\$ -	\$ -	\$ 2,206	\$ 2,432
10	0	5171	3020	505	0	210	0	BOYS BB ADMISSIONS REV-TJMS	\$ -	\$ -	\$ 2,293	\$ 2,896
10	0	5171	3020	508	0	210	0	WRESTLING ADMISSIONS REV-TJMS	\$ -	\$ -	\$ 2,481	\$ 838
10	0	5171	3020	513	0	210	0	GIRLS BB ADMISSIONS REV-TJMS	\$ -	\$ -	\$ 1,178	\$ 1,961
10	0	5171	3020	515	0	210	0	VOLLEYBALL ADMISSIONS REV-TJMS	\$ -	\$ -	\$ 1,875	\$ 2,252
10	0	5171	3020	520	0	210	0	FOOTBALL ADMISSIONS REV-TJMS	\$ -	\$ -	\$ 2,340	\$ 2,199
10	0	5179	1050	101	0	20	0	JCHS ATHLETIC ADMIN REV	\$ -	\$ -	\$ 5,708	\$ -
10	0	5179	1050	162	0	20	0	SPEECH & DEBATE OTHER REV-JCHS	\$ -	\$ -	\$ 5,559	\$ 300
10	0	5179	1050	200	0	20	0	MSHSAA OTHER REV	\$ -	\$ -	\$ 7,983	\$ -
10	0	5179	1050	505	0	20	0	BOYS BB OTHER REV-JCHS	\$ -	\$ -	\$ 689	\$ 41
10	0	5179	1050	506	0	20	0	CROSS COUNTRY OTHER REV-JCHS	\$ -	\$ -	\$ 2,320	\$ 3,045
10	0	5179	1050	508	0	20	0	WRESTLING OTHER REV-JCHS	\$ -	\$ -	\$ 2,638	\$ 775
10	0	5179	1050	509	0	20	0	BASEBALL OTHER REV-JCHS	\$ -	\$ -	\$ 472	\$ 1,200
10	0	5179	1050	510	0	20	0	TRACK OTHER REV-JCHS	\$ -	\$ -	\$ 250	\$ 4,520
10	0	5179	1050	511	0	20	0	BOYS GOLF OTHER REV-JCHS	\$ -	\$ -	\$ 575	\$ 3,860
10	0	5179	1050	512	0	20	0	BOYS SOCCER OTHER REV-JCHS	\$ -	\$ -	\$ 1,300	\$ 1,000
10	0	5179	1050	515	0	20	0	VOLLEYBALL OTHER REV-JCHS	\$ -	\$ -	\$ 3,829	\$ 1,150
10	0	5179	1050	517	0	20	0	SOFTBALL OTHER REV-JCHS	\$ -	\$ -	\$ 3,100	\$ 1,575
10	0	5179	1050	518	0	20	0	GIRLS GOLF OTHER REV-JCHS	\$ -	\$ -	\$ 2,880	\$ 2,110
10	0	5179	1050	520	0	20	0	FOOTBALL OTHER REV-JCHS	\$ -	\$ -	\$ 2,616	\$ 7,840
10	0	5179	1050	559	0	20	0	HOLIDAY TOURNAMENT OTHER REV	\$ -	\$ -	\$ 20,750	\$ 22,750
10	0	5179	1050	577	0	20	0	GIRLS SOCCER OTHER REV-JCHS	\$ -	\$ -	\$ (50)	\$ 1,162
10	0	5179	1060	101	0	21	0	CCHS ATHLETIC ADMIN REV	\$ -	\$ -	\$ 29,234	\$ -
10	0	5179	1060	162	0	21	0	SPEECH & DEBATE OTHER REV-CCHS	\$ -	\$ -	\$ 750	\$ -

Fd	Fct	Obj	Loc	Proj	X	Bld	JC	Account Description	BGT FY22	BGT FY21	ACT FY20	ACT FY19
10	0	5179	1060	200	0	21	0	MSHSAA OTHER REV-CCHS	\$ -	\$ -	\$ 632	\$ -
10	0	5179	1060	505	0	21	0	BOYS BB OTHER REV-CCHS	\$ -	\$ -	\$ 2,832	\$ -
10	0	5179	1060	508	0	21	0	WRESTLING OTHER REV-CCHS	\$ -	\$ -	\$ 1,000	\$ -
10	0	5179	1060	512	0	21	0	BOYS SOCCER OTHER REV-CCHS	\$ -	\$ -	\$ (100)	\$ -
10	0	5179	1060	513	0	21	0	GIRLS BB OTHER REV-CCHS	\$ -	\$ -	\$ 1,000	\$ -
10	0	5179	1060	515	0	21	0	VOLLEYBALL OTHER REV-CCHS	\$ -	\$ -	\$ 100	\$ -
10	0	5179	1060	520	0	21	0	FOOTBALL OTHER REV-CCHS	\$ -	\$ -	\$ 159	\$ -
10	0	5179	3000	505	0	200	0	BOYS BB OTHER REV-LCMS	\$ -	\$ -	\$ 50	\$ -
10	0	5179	3000	506	0	200	0	CROSS COUNTRY OTHER REV-LCMS	\$ -	\$ -	\$ 540	\$ 240
10	0	5179	3000	508	0	200	0	WRESTLING OTHER REV-LCMS	\$ -	\$ -	\$ 600	\$ 325
10	0	5179	3000	510	0	200	0	TRACK OTHER REV-LCMS	\$ -	\$ -	\$ 75	\$ 2,375
10	0	5179	3000	513	0	200	0	GIRLS BB OTHER REV-LCMS	\$ -	\$ -	\$ 150	\$ 100
10	0	5179	3000	515	0	200	0	VOLLEYBALL OTHER REV-LCMS	\$ -	\$ -	\$ 250	\$ 150
10	0	5179	3000	520	0	200	0	FOOTBALL OTHER REV-LCMS	\$ -	\$ -	\$ 60	\$ -
10	0	5179	3020	505	0	210	0	BOYS BB OTHER REV-TJMS	\$ -	\$ -	\$ 50	\$ -
10	0	5179	3020	506	0	210	0	CROSS COUNTRY OTHER REV-TJMS	\$ -	\$ -	\$ 540	\$ 120
10	0	5179	3020	508	0	210	0	WRESTLING OTHER REV-TJMS	\$ -	\$ -	\$ 600	\$ 325
10	0	5179	3020	510	0	210	0	TRACK OTHER REV-TJMS	\$ -	\$ -	\$ 75	\$ 2,375
10	0	5179	3020	513	0	210	0	GIRLS BB OTHER REV-TJMS	\$ -	\$ -	\$ 150	\$ 100
10	0	5179	3020	515	0	210	0	VOLLEYBALL OTHER REV-TJMS	\$ -	\$ -	\$ 250	\$ 50
10	0	5179	3020	520	0	210	0	FOOTBALL OTHER REV-TJMS	\$ -	\$ -	\$ 60	\$ -
10	0	5191	0	0	0	0	0	BUILDING RENTALS	\$ 3,500	\$ 3,500	\$ 1,614	\$ 3,264
10	0	5191	0	0	0	515	0	MILLER CTR REVENUE	\$ 28,000	\$ 28,000	\$ 21,638	\$ 31,210
10	0	5195	0	0	0	0	0	PRIOR PERIOD ADJUSTMENTS	\$ 9,000	\$ 9,000	\$ 8,999	\$ 25,596
10	0	5195	0	35	0	0	0	PRIOR PERIOD ADJUSTMENT E-RATE	\$ -	\$ -	\$ 184,382	\$ -
10	0	5195	0	67	0	0	0	PRIOR PERIOD THIRD PARTY SAL/BEN REIMB	\$ 25,687	\$ 25,687	\$ 25,825	\$ 154,687
20	0	5195	0	0	0	0	0	PRIOR PERIOD ADJUSTMENTS	\$ -	\$ -	\$ 18	\$ -
10	0	5198	0	0	0	0	0	MISCELLANEOUS LOCAL	\$ -	\$ 100,000	\$ 127,580	\$ 82,125
10	0	5198	0	67	0	0	0	MISCELLANEOUS LOCAL/3RD PARTY SAL/BEN REIMB	\$ 51,928	\$ 51,928	\$ 55,016	\$ 141,929
40	0	5198	0	0	0	0	0	CAPITAL PROJECTS MISC	\$ 250,000	\$ 250,000	\$ 1,268,033	\$ 8,545
40	0	5198	0	650	0	0	0	MFFH GRANT EQUIP REV	\$ -	\$ -	\$ 10,347	\$ -
								TOTAL LOCAL REVENUE	\$ 78,387,413	\$ 78,037,462	\$ 76,355,755	\$ 75,738,191
20	0	5211	0	0	0	0	0	FINES & FORFEITURES	\$ 260,000	\$ 260,000	\$ 354,771	\$ 300,932
10	0	5221	0	0	0	0	26	STATE ASSESSED RR&U-COLE	\$ 1,843,772	\$ 1,843,772	\$ 1,722,504	\$ 1,537,532
30	0	5221	0	0	0	0	26	STATE ASSESSED RR&U-COLE	\$ 442,223	\$ 442,223	\$ 446,673	\$ 430,283
10	0	5222	0	0	0	0	0	COUNTY STOCK INSURANCE	\$ 2,943,297	\$ 3,143,297	\$ 5,061,142	\$ 2,925,728
30	0	5222	0	0	0	0	0	COUNTY STOCK INSURANCE	\$ 670,545	\$ 715,545	\$ 1,205,595	\$ 696,926
								TOTAL COUNTY REVENUE	\$ 6,159,837	\$ 6,404,837	\$ 8,790,685	\$ 5,891,401
20	0	5311	0	0	0	0	0	BASIC FORMULA	\$ 18,382,831	\$ 17,382,831	\$ 17,789,476	\$ 16,878,013
10	0	5312	0	0	0	0	0	TRANSPORTATION	\$ 865,000	\$ 615,000	\$ 750,132	\$ 793,526
10	0	5314	0	0	0	0	0	EARLY CHILD SPECIAL ED	\$ 1,950,000	\$ 1,950,000	\$ 1,980,871	\$ 1,828,036
20	0	5319	0	0	0	0	0	CLASSROOM TRUST	\$ 521,182	\$ 521,182	\$ 30,226	\$ 703,719
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	\$ -	\$ -
10	0	5324	0	0	0	0	0	PAT EDUCATIONAL/SCREENING	\$ 240,000	\$ 240,000	\$ 273,490	\$ 287,220
10	0	5332	0	33200	0	0	0	CTE BASE & PERFORMANCE GRANT	\$ 410,000	\$ 410,000	\$ 416,111	\$ 422,923
10	0	5332	0	33201	0	0	0	CTE ENHANCEMENT GRANT	\$ -	\$ -	\$ 64,000	\$ 54,062
10	0	5332	0	33202	0	0	0	CTE PROGRAM IMPROVEMENT-AG ED	\$ -	\$ -	\$ 225	\$ -
10	0	5332	0	33203	0	0	0	CTE PROGRAM IMPROVEMENT-BUS, MARKETING AND IT	\$ -	\$ -	\$ 8,304	\$ 27,366
10	0	5332	0	33204	0	0	0	CTE PROGRAM IMP-FAMILY CONSUMER SCIENCE	\$ -	\$ -	\$ 14,844	\$ 5,076
10	0	5332	0	33205	0	0	0	CTE PROGRAM IMPROVEMENT-HEALTH SCIENCES	\$ -	\$ -	\$ 3,319	\$ -
10	0	5332	0	33206	0	0	0	CTE PROGRAM IMPROVEMENT-SKILLED TECHNICAL	\$ -	\$ -	\$ 3,308	\$ 6,530
10	0	5332	0	33209	0	0	0	CTE INCENTIVE PAYMENT	\$ -	\$ -	\$ 32,769	\$ 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	\$ -	\$ -	\$ 30,351	\$ 62,061
40	0	5332	0	33203	0	0	0	CTE PROGRAM IMPROVEMENT-BUS, MARKETING AND IT	\$ -	\$ -	\$ 18,226	\$ -
40	0	5332	0	33204	0	0	0	CTE PROGRAM IMP-FAMILY CONSUMER SCIENCE	\$ -	\$ -	\$ 1,239	\$ -
40	0	5332	0	33206	0	0	0	CTE PROGRAM IMPROVEMENT-SKILLED TECHNICAL	\$ -	\$ -	\$ 2,208	\$ -
10	0	5333	0	33300	0	0	0	FOOD SERVICE - STATE	\$ 43,428	\$ 43,428	\$ 44,229	\$ 40,690
10	0	5337	0	33700	0	0	0	AEL - STATE	\$ 65,914	\$ 65,914	\$ 330,189	\$ 405,454
10	0	5359	0	0	0	0	0	VOCATIONAL ENHANCE (STATE)	\$ 183,663	\$ 183,663	\$ -	\$ -
10	0	5381	0	0	0	0	0	HIGH NEED FUND	\$ 1,031,090	\$ 1,031,090	\$ 1,105,531	\$ 1,042,054
10	0	5397	0	0	0	0	0	OTHER STATE	\$ -	\$ -	\$ 2,434	\$ 6,264
10	0	5397	0	49	0	0	0	SCHOOL BASED SOCIAL WORKER	\$ 1,339	\$ 1,339	\$ -	\$ 1,339
								TOTAL STATE REVENUE	\$ 26,408,238	\$ 25,158,238	\$ 25,581,479	\$ 25,293,900
10	0	5412	0	0	0	0	0	MEDICAID	\$ 830,000	\$ 430,000	\$ 405,035	\$ 307,496
20	0	5422	0	42200	0	0	0	ARP-ESSER III FUNDS	\$ 6,574,503	\$ -	\$ -21	\$ -
20	0	5423	0	42300	0	0	0	CRRSA-ESSER II FUNDS	\$ -	\$ 6,567,480	\$ -	\$ -

Fd	Fct	Obj	Loc	Proj	X	Bld	JC	Account Description	BGT FY22	BGT FY21	ACT FY20	ACT FY19
10	0	5424	0	42400	0	310	0	CARES-ESSER FUNDS-IC	\$ -	\$ 45,361	\$ -	\$ -
10	0	5424	0	42400	0	320	0	CARES-ESSER FUNDS-ST. PETERS	\$ -	\$ 75,826	\$ -	\$ -
10	0	5424	0	42400	0	330	0	CARES-ESSER FUNDS-HELIAS	\$ -	\$ 122,024	\$ -	\$ -
10	0	5424	0	42400	0	340	0	CARES-ESSER FUNDS-ST. JOSEPH	\$ -	\$ 62,102	\$ -	\$ -
10	0	5424	0	42400	0	350	0	CARES-ESSER FUNDS-ST. MARTINS	\$ -	\$ 34,314	\$ -	\$ -
10	0	5424	0	42400	0	360	0	CARES-ESSER FUNDS-TRINITY	\$ -	\$ 49,379	\$ -	\$ -
10	0	5424	0	42400	0	370	0	CARES-ESSER FUNDS-CALVARY	\$ -	\$ 22,262	\$ -	\$ -
10	0	5424	0	42400	0	390	0	CARES-ESSER FUNDS-LIGHTHOUSE PREP	\$ -	\$ 22,765	\$ -	\$ -
20	0	5424	0	42400	0	0	0	CARES-ESSER FUNDS	\$ -	\$ 234,623	\$ 1,240,383	\$ -
10	0	5425	0	42501	0	0	0	CARES TRANSPORTATION SUPPLEMENT-GEER	\$ -	\$ 93,275	\$ -	\$ -
10	0	5425	0	42501	0	310	0	CARES TRANSPORTATION SUPP-GEER-IC	\$ -	\$ 2,868	\$ -	\$ -
10	0	5425	0	42501	0	320	0	CARES TRANSPORTATION SUPP-GEER-ST PETERS	\$ -	\$ 4,795	\$ -	\$ -
10	0	5425	0	42501	0	330	0	CARES TRANSPORTATION SUPP-GEER-HELIAS	\$ -	\$ 7,716	\$ -	\$ -
10	0	5425	0	42501	0	340	0	CARES TRANSPORTATION SUPP-GEER-ST JOSEPH	\$ -	\$ 3,927	\$ -	\$ -
10	0	5425	0	42501	0	350	0	CARES TRANSPORTATION SUPP-GEER-ST MARTINS	\$ -	\$ 2,169	\$ -	\$ -
10	0	5425	0	42501	0	360	0	CARES TRANSPORTATION SUPP-GEER-TRINITY	\$ -	\$ 3,122	\$ -	\$ -
10	0	5425	0	42501	0	370	0	CARES TRANSPORTATION SUPP-GEER-CALVARY	\$ -	\$ 1,407	\$ -	\$ -
10	0	5425	0	42501	0	390	0	CARES TRANSPORTATION SUPP-GEER-LIGHTHOUSE	\$ -	\$ 1,439	\$ -	\$ -
10	0	5427	0	42701	0	0	0	PERKINS BASIC GRANT, CAREER ED	\$ -	\$ -	\$ 5,788	\$ 33,047
20	0	5427	0	42701	0	0	0	PERKINS BASIC GRANT, CAREER ED	\$ 307,151	\$ 267,151	\$ 59,489	\$ 187,848
40	0	5427	0	42701	0	0	0	PERKINS BASIC GRANT, CAREER ED	\$ -	\$ -	\$ 27,978	\$ -
10	0	5428	0	42800	0	0	0	CARES STUDENT ACCESS-CRF	\$ -	\$ 64,000	\$ -	\$ -
10	0	5428	0	42803	0	0	0	CARES MEAL DELIVER-CRF	\$ -	\$ 62,578	\$ -	\$ -
20	0	5428	0	42804	0	0	0	CARES K-12 SUPPORT-CRF	\$ -	\$ 604,618	\$ -	\$ -
10	0	5436	0	43600	0	0	0	ADULT EDUCATION & LITERACY	\$ -	\$ -	\$ 111,372	\$ 41,408
10	0	5437	0	43700	0	0	0	IDEA GRANTS-ASSISTIVE TECHNOLOGIES	\$ 23,171	\$ 23,171	\$ -	\$ -
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	\$ 68,894	\$ 29,583
10	0	5441	0	44100	0	0	0	IDEA PART B REVENUE	\$ 2,144,422	\$ 2,144,422	\$ 2,044,422	\$ 1,972,229
10	0	5442	0	44200	0	0	0	ECSE 611 REVENUE	\$ 290,335	\$ 290,335	\$ 290,335	\$ 301,900
10	0	5442	0	44201	0	0	0	ECSE 619 REVENUE	\$ 60,635	\$ 60,635	\$ 60,635	\$ 43,141
40	0	5444	0	44400	0	0	0	SCHOOL LUNCH PROGRAM EQUIPMENT GRANT	\$ -	\$ -	\$ 25,000	\$ -
10	0	5445	0	44500	0	0	0	SCHOOL LUNCH PROGRAM	\$ -	\$ -	\$ 1,965,778	\$ 2,655,125
10	0	5446	0	44600	0	0	0	SCHOOL BREAKFAST PROGRAM	\$ -	\$ -	\$ 756,681	\$ 974,451
10	0	5449	0	44900	0	0	0	FRESH FRUIT & VEGETABLE PROGRAM	\$ 80,000	\$ 80,000	\$ 68,432	\$ 49,682
10	0	5451	0	45100	0	0	0	TITLE I ESEA	\$ 2,150,000	\$ 2,300,000	\$ 2,406,968	\$ 1,457,575
10	0	5451	0	45102	0	0	0	TITLE I FOCUS SCHOOLS	\$ 250,000	\$ 250,000	\$ 215,606	\$ 4,867
10	0	5461	0	46100	0	0	0	TITLE IV	\$ 146,443	\$ 146,443	\$ 91,889	\$ 120
10	0	5462	0	46200	0	0	0	TITLE III-LEP	\$ 41,000	\$ 48,000	\$ 22,663	\$ 28,316
10	0	5462	0	46201	0	0	0	TITLE III-IMMIGRANT	\$ -	\$ 23,521	\$ 10,042	\$ 1,375
10	0	5465	0	46500	0	0	0	TITLE IIA REVENUE	\$ 350,000	\$ 310,000	\$ 498,520	\$ 87,426
10	0	5477	0	0	0	0	0	FED EMERG MGT AGENCY (FEMA)	\$ -	\$ 500,000	\$ 17,202	\$ -
10	0	5481	0	48100	0	0	0	DEPT OF HEALTH FOOD SERVICE	\$ 5,250,000	\$ 5,250,000	\$ 720,342	\$ 350,230
10	0	5497	0	0	0	0	0	OTHER FEDERAL REV	\$ 4,059	\$ 4,059	\$ 1,467	\$ -
10	0	5497	0	41	0	0	0	AEL NON-GRANT REVENUE	\$ -	\$ -	\$ -	\$ 137
20	0	5497	0	14	0	0	14	CARES-CALLAWAY COUNTY CRF	\$ -	\$ 140,100	\$ -	\$ -
20	0	5497	0	14	0	0	26	CARES-COLE COUNTY CRF	\$ -	\$ 1,048,882	\$ -	\$ -
TOTAL FEDERAL REVENUE									\$ 18,571,813	\$ 21,474,863	\$ 11,114,921	\$ 8,525,959
10	0	5631	0	39	0	0	0	INSURANCE-DISASTER RECOVERY	\$ -	\$ -	\$ 148,229	\$ -
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	\$ -	\$ -	\$ 2,808,723	\$ -
10	0	5651	0	0	0	0	0	SALE OF PROPERTY	\$ 49,206	\$ 49,206	\$ 52,601	\$ 60,062
40	0	5651	0	0	0	0	0	SALE OF PROPERTY	\$ 101,589	\$ 101,589	\$ 41,706	\$ -
20	0	5821	1050	0	0	0	0	VOC AREA SCHOOL TUITION	\$ 251,834	\$ 166,834	\$ 178,508	\$ 176,183
20	0	5831	0	0	0	0	0	OTHER LEA'S CONTRACTED ED SERVICES	\$ 76,338	\$ 76,338	\$ -	\$ 84,258
20	0	5831	1050	0	0	0	0	OTHER LEA'S CONTRACTED ED SERVICES-JCHS	\$ -	\$ -	\$ 26,956	\$ -
20	0	5831	3000	0	0	0	0	OTHER LEA'S CONTRACTED ED SERVICES-LCMS	\$ -	\$ -	\$ 2,913	\$ -
10	0	5842	0	0	0	0	0	K-12 DISABLED TRANS REIMB-OTHER LEAS	\$ -	\$ -	\$ -	\$ 22,500
TOTAL OTHER REVENUE									\$ 504,338	\$ 419,338	\$ 3,259,635	\$ 343,003
GRAND TOTAL REVENUE									\$ 130,031,639	\$ 131,494,738	\$ 125,102,476	\$ 115,792,454

EXPENDITURES

Operating Expenses 2021-2022



Fct	Description	Fund 1	Fund 2	Fund 3	Fund 4	Total
1110	Elementary	\$ 1,638,687	\$ 15,122,513	\$ -	\$ -	\$ 16,761,200
1130	Middle/Junior High	\$ 376,747	\$ 8,334,741	\$ -	\$ -	\$ 8,711,488
1150	Senior High	\$ 955,911	\$ 9,674,025	\$ -	\$ 30,000	\$ 10,659,936
1191	Summer School (Regular)	\$ 75,000	\$ 699,351	\$ -	\$ -	\$ 774,351
1192	Juvenile Program	\$ 56,901	\$ 1,315,017	\$ -	\$ -	\$ 1,371,918
1210	Gifted	\$ 6,002	\$ 152,053	\$ -	\$ -	\$ 158,055
1221	Special Education and Related Services	\$ 3,001,366	\$ 5,276,414	\$ -	\$ 10,000	\$ 8,287,780
1224	Proportionate Share Services	\$ 21,655	\$ 398,762	\$ -	\$ -	\$ 420,417
1250	Supplemental Instruction	\$ 414,573	\$ 1,632,279	\$ -	\$ -	\$ 2,046,852
1271	Bilingual	\$ 142,769	\$ 408,460	\$ -	\$ -	\$ 551,229
1280	Early Childhood Special Education	\$ 411,199	\$ 718,700	\$ -	\$ -	\$ 1,129,899
1300	Vocational Instruction	\$ 254,096	\$ 1,660,019	\$ -	\$ 137,578	\$ 2,051,693
1400	Student Activities (Fund 60x)	\$ 1,721,979	\$ 1,217,207	\$ -	\$ -	\$ 2,939,186
1911	Tuition To Other Districts within the State	\$ -	\$ 1,777,000	\$ -	\$ -	\$ 1,777,000
1999	Total Instruction (K - 12 Only)	\$ 9,076,885	\$ 48,386,541	\$ -	\$ 177,578	\$ 57,641,004
SUPPORT SERVICES						
2110	Attendance	\$ 253,527	\$ 52,618	\$ -	\$ -	\$ 306,145
2120	Guidance	\$ 659,531	\$ 2,147,199	\$ -	\$ -	\$ 2,806,730
2130	-90 Health, Psych Speech And Audio	\$ 2,896,961	\$ 3,184,440	\$ -	\$ -	\$ 6,081,401
2210	Improvement Of Instruction	\$ 526,859	\$ 1,382,080	\$ -	\$ -	\$ 1,908,939
2214	Professional Development	\$ 177,000	\$ 4,495	\$ -	\$ -	\$ 181,495
2220	-90 Media Services (Library)	\$ 2,444,403	\$ 1,200,806	\$ -	\$ 200,000	\$ 3,845,209
2310	Board Of Education Services	\$ 814,512	\$ -	\$ -	\$ -	\$ 814,512
2320	- 2330 Executive Administration	\$ 2,702,957	\$ 1,418,807	\$ -	\$ -	\$ 4,121,764
2400	Building Level Administration	\$ 1,418,490	\$ 3,269,602	\$ -	\$ -	\$ 4,688,092
2510	-2539 Administrative Services	\$ 583,315	\$ -	\$ -	\$ -	\$ 583,315
2540	Operation Of Plant	\$ 9,704,397	\$ -	\$ -	\$ 92,195	\$ 9,796,592
2551	Pupil Transportation Contracted	\$ 4,577,573	\$ 150,350	\$ -	\$ -	\$ 4,727,923
2553	Handicapped Transportation Contracted	\$ 701,335	\$ 14,205	\$ -	\$ -	\$ 715,540
2559	Early Childhood Special Education Transportation Services	\$ 372,773	\$ -	\$ -	\$ -	\$ 372,773
2561	Food Services	\$ 5,807,527	\$ -	\$ -	\$ 115,000	\$ 5,922,527
2699	Operation Services	\$ 1,214,717	\$ -	\$ -	\$ -	\$ 1,214,717
2998	Total Support Services	\$ 34,855,877	\$ 12,824,602	\$ -	\$ 407,195	\$ 48,087,674
2999	Total Instruction & Support	\$ 43,932,762	\$ 61,211,143	\$ -	\$ 584,773	\$ 105,728,678
1610	Adult Basic Education	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
1620	- 1690 Adult Continuing Education	\$ -	\$ -	\$ -	\$ -	\$ -
3000	Community Services	\$ 666,609	\$ 1,321,076	\$ -	\$ 23,000	\$ 2,010,685
4000	Facilities Acquisition And Constr	\$ -	\$ -	\$ -	\$ 7,955,781	\$ 7,955,781
5100	Principal & Interest	\$ -	\$ -	\$ 10,333,250	\$ 2,420,894	\$ 12,754,144
9998	Subtotal Non-instructional /Support	\$ 671,609	\$ 1,321,076	\$ 10,333,250	\$ 10,399,675	\$ 22,725,610
9999	Grand Total	\$ 44,604,371	\$ 62,532,219	\$ 10,333,250	\$ 10,984,448	\$ 128,454,288

OBJ	DESCRIPTION	Fund 1	Fund 2	Fund 3	Fund 4	Total
6100	Salaries	\$ 17,321,468	\$ 47,822,254	\$ -	\$ -	\$ 65,143,722
6199	Salaries - Subtotal	\$ 17,321,468	\$ 47,822,254	\$ -	\$ -	\$ 65,143,722
6211	Teacher Retirement	\$ 45,153	\$ 7,420,919	\$ -	\$ -	\$ 7,466,072
6221	Non-teacher Retirement	\$ 1,089,192	\$ 101,444	\$ -	\$ -	\$ 1,190,636
6231	OASDI	\$ 891,453	\$ 140,139	\$ -	\$ -	\$ 1,031,592
6232	Medicare	\$ 215,383	\$ 668,988	\$ -	\$ -	\$ 884,371
6240	- 6270 Employee Insurance	\$ 1,800,254	\$ 4,601,475	\$ -	\$ -	\$ 6,401,729
6290	Other Benefits	\$ 351,012	\$ -	\$ -	\$ -	\$ 351,012
6299	Employee Benefits - Subtotal	\$ 4,392,447	\$ 12,932,965	\$ -	\$ -	\$ 17,325,412
6311	Tuition	\$ 1,200,000	\$ 1,777,000	\$ -	\$ -	\$ 2,977,000
6312	-14 Professional Services	\$ 267,927	\$ -	\$ -	\$ -	\$ 267,927
6315	Audit Services	\$ 32,000	\$ -	\$ -	\$ -	\$ 32,000
6316	, 18 & 19 Technical Services	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
6317	Legal Services	\$ 896,200	\$ -	\$ -	\$ -	\$ 896,200
6330	-39 Property Services	\$ 2,372,700	\$ -	\$ -	\$ -	\$ 2,372,700
6341	Contracted Transportation To And From School	\$ 4,828,148	\$ -	\$ -	\$ -	\$ 4,828,148
6342	Other Contracted Pupil Transportation (Non Route)	\$ 271,852	\$ -	\$ -	\$ -	\$ 271,852
6343	-49 Travel	\$ 498,086	\$ -	\$ -	\$ -	\$ 498,086
6351	Property Insurance	\$ 706,054	\$ -	\$ -	\$ -	\$ 706,054
6352	Liability Insurance	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
6353	Fidelity Premium	\$ 500	\$ -	\$ -	\$ -	\$ 500
6359	Judgements Against LEA	\$ -	\$ -	\$ -	\$ -	\$ -
6360	-90 Other Purchased Services & Prior Year Adj	\$ 1,263,714	\$ -	\$ -	\$ -	\$ 1,263,714
6399	Purchased Services - Subtotal	\$ 12,412,181	\$ 1,777,000	\$ -	\$ -	\$ 14,189,181
6410	General Supplies	\$ 4,905,195	\$ -	\$ -	\$ -	\$ 4,905,195
6430	Regular Textbook	\$ 1,005,000	\$ -	\$ -	\$ -	\$ 1,005,000
6440	Library Books	\$ -	\$ -	\$ -	\$ -	\$ -
6450	Periodicals	\$ -	\$ -	\$ -	\$ -	\$ -
6460	Warehouse Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
6471	Food Service Food Only	\$ 2,350,000	\$ -	\$ -	\$ -	\$ 2,350,000
6480	Energy Supplies/Service	\$ 2,196,080	\$ -	\$ -	\$ -	\$ 2,196,080
6490	Other Supplies	\$ 22,000	\$ -	\$ -	\$ -	\$ 22,000
6499	Supplies - Subtotal	\$ 10,478,275	\$ -	\$ -	\$ -	\$ 10,478,275
6510	Land	\$ -	\$ -	\$ -	\$ -	\$ -
6520	Buildings	\$ -	\$ -	\$ -	\$ 5,455,781	\$ 5,455,781
6530	Improvement To Sites	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000
6541	Equipment - General	\$ -	\$ -	\$ -	\$ 307,195	\$ 307,195
6542	Equipment - Instructional Apparatus	\$ -	\$ -	\$ -	\$ 300,578	\$ 300,578
6551	Vehicles (Except School Buses)	\$ -	\$ -	\$ -	\$ -	\$ -
6552	School Buses	\$ -	\$ -	\$ -	\$ -	\$ -
6553	School Buses – Purchased with Specific Funds	\$ -	\$ -	\$ -	\$ -	\$ -
6590	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
6599	Capital Outlay - Subtotal	\$ -	\$ -	\$ -	\$ 8,563,554	\$ 8,563,554
6610	Principal	\$ -	\$ -	\$ 4,950,000	\$ 1,240,000	\$ 6,190,000
6620	Interest	\$ -	\$ -	\$ 5,378,250	\$ 1,180,894	\$ 6,559,144
6630	Other (Fin, Fees, Etc)	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
6699	Other Objects - Subtotal	\$ -	\$ -	\$ 10,333,250	\$ 2,420,894	\$ 12,754,144
9999	Grand Total	\$ 44,604,371	\$ 62,532,219	\$ 10,333,250	\$ 10,984,448	\$ 128,454,288

FCT	OBJECT	Account Description	FY22 Bgt	FY21 Bgt	FY20 Act	FY19 Act
1111	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 11,677,546	\$ 11,358,214	\$ 11,572,175	\$ 11,293,067
1111	OBJ-TENS 612x TOTAL	SUB SALARY	\$ -	\$ -	\$ 2,324	\$ -
1111	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 15,136	\$ 15,136	\$ 10,157	\$ 16,722
1111	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 37,543	\$ 37,543	\$ 52,731	\$ 35,719
1111	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 62,183	\$ 60,656	\$ 48,873	\$ 52,850
1111	OBJ-TENS 621x TOTAL	PSRS	\$ 1,905,916	\$ 1,835,123	\$ 1,854,506	\$ 1,811,772
1111	OBJ-TENS 622x TOTAL	PEERS	\$ 4,756	\$ 4,664	\$ 5,577	\$ 4,534
1111	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 172,367	\$ 167,147	\$ 167,336	\$ 163,153
1111	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 1,322,590	\$ 1,269,341	\$ 1,312,552	\$ 1,289,985
1111	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 427,814	\$ 427,814	\$ 289,645	\$ 420,382
1111	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 40,000	\$ 59,800	\$ 60,175	\$ 58,900
1111	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ -	\$ -	\$ 706	\$ 453
1111	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ -	\$ -	\$ -	\$ 265
1111	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 295,349	\$ 295,349	\$ 298,387	\$ 279,986
1111	OBJ-TENS 643x TOTAL	TEXTBOOKS	\$ 800,000	\$ 50,000	\$ 695,783	\$ 479,730
	TOTAL	ELEMENTARY	\$ 16,761,200	\$ 15,580,787	\$ 16,370,926	\$ 15,907,518
1131	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 6,468,315	\$ 6,392,419	\$ 6,209,368	\$ 5,709,448
1131	OBJ-TENS 612x TOTAL	SUB SALARY	\$ 40,000	\$ 40,000	\$ 7,590	\$ 4,573
1131	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 4,915	\$ 4,915	\$ 13,393	\$ 6,195
1131	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 30,380	\$ 30,380	\$ 19,947	\$ 30,086
1131	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 29,376	\$ 28,159	\$ 7,503	\$ 77,998
1131	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ -	\$ -	\$ 4,805	\$ 5,882
1131	OBJ-TENS 621x TOTAL	PSRS	\$ 1,032,471	\$ 1,018,897	\$ 990,620	\$ 907,836
1131	OBJ-TENS 622x TOTAL	PEERS	\$ 9,124	\$ 8,947	\$ 936	\$ 8,535
1131	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 94,714	\$ 93,001	\$ 86,683	\$ 85,851
1131	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 664,646	\$ 664,646	\$ 651,758	\$ 616,553
1131	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 145,047	\$ 145,047	\$ 181,054	\$ 155,944
1131	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 192,500	\$ 192,500	\$ 176,655	\$ 182,151
1131	OBJ-TENS 643x TOTAL	TEXTBOOKS	\$ -	\$ -	\$ 224,456	\$ 197,209
1131	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,995
	TOTAL	MIDDLE SCHOOL	\$ 8,711,488	\$ 8,618,911	\$ 8,574,767	\$ 7,990,257
1151	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 7,433,364	\$ 7,346,139	\$ 7,137,475	\$ 6,562,389
1151	OBJ-TENS 612x TOTAL	SUB SALARY	\$ 17,000	\$ 17,000	\$ 6,630	\$ 5,393
1151	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 14,981	\$ 14,981	\$ 19,588	\$ 16,024
1151	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 23,484	\$ 23,484	\$ 11,915	\$ 23,456
1151	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 69,731	\$ 66,829	\$ 68,565	\$ 111,809
1151	OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	\$ 7,000	\$ 7,000	\$ 4,883	\$ -
1151	OBJ-TENS 621x TOTAL	PSRS	\$ 1,278,596	\$ 1,261,793	\$ 1,131,286	\$ 1,050,359
1151	OBJ-TENS 622x TOTAL	PEERS	\$ 6,850	\$ 6,719	\$ 8,646	\$ 6,413
1151	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 118,975	\$ 113,431	\$ 108,505	\$ 103,423
1151	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 802,569	\$ 802,569	\$ 758,590	\$ 724,400
1151	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 210,386	\$ 215,386	\$ 210,016	\$ 305,888
1151	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 10,000	\$ 15,000	\$ 8,964	\$ -
1151	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	\$ -	\$ -	\$ 75	\$ -
1151	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ -	\$ -	\$ 2,372	\$ -
1151	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 432,000	\$ 416,000	\$ 284,330	\$ 242,128
1151	OBJ-TENS 643x TOTAL	TEXTBOOKS	\$ 205,000	\$ 160,000	\$ 197,846	\$ 194,325
1151	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ 30,000	\$ 30,500	\$ 21,779	\$ 23,041
	TOTAL	HIGH SCHOOL	\$ 10,659,936	\$ 10,496,831	\$ 9,981,464	\$ 9,369,047
1191	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 604,925	\$ 8,897	\$ 713,054	\$ 604,918
1191	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 57,629	\$ -	\$ 65,767	\$ 57,630
1191	OBJ-TENS 621x TOTAL	PSRS	\$ 84,038	\$ 1,148	\$ 96,319	\$ 83,520
1191	OBJ-TENS 622x TOTAL	PEERS	\$ 2,430	\$ -	\$ 3,513	\$ 2,430
1191	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 15,329	\$ 190	\$ 19,537	\$ 15,204
1191	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ -	\$ -	\$ -	\$ 27

FCT	OBJECT	Account Description	FY22 Bgt	FY21 Bgt	FY20 Act	FY19 Act
1191	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ -	\$ -	\$ 4,000	\$ 2,125
1191	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 10,000	\$ 10,000	\$ 1,985	\$ 15,731
	TOTAL	SUMMER SCHOOL	\$ 774,351	\$ 20,235	\$ 904,175	\$ 781,798
1192	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 1,019,816	\$ 962,107	\$ 903,550	\$ 915,268
1192	OBJ-TENS 612x TOTAL	SUB SALARY	\$ -	\$ -	\$ 720	\$ 158
1192	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 1,030	\$ 1,030	\$ 2,180	\$ 1,750
1192	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 11,230	\$ 11,230	\$ 1,760	\$ 11,205
1192	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 5,808	\$ 5,567	\$ 27,212	\$ 34,693
1192	OBJ-TENS 621x TOTAL	PSRS	\$ 161,634	\$ 152,235	\$ 144,224	\$ 146,321
1192	OBJ-TENS 622x TOTAL	PEERS	\$ 3,017	\$ 2,958	\$ 2,234	\$ 2,821
1192	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 16,745	\$ 15,779	\$ 14,633	\$ 15,196
1192	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 107,876	\$ 102,356	\$ 98,714	\$ 98,207
1192	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 15,262	\$ 15,262	\$ 10,939	\$ 19,337
1192	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ -	\$ -	\$ 83	\$ -
1192	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 29,500	\$ 29,500	\$ 22,897	\$ 25,283
	TOTAL	ALTERNATIVE SCHOOL	\$ 1,371,918	\$ 1,298,024	\$ 1,229,147	\$ 1,270,239
1195	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ -	\$ 355,000	\$ -	\$ -
1195	OBJ-TENS 621x TOTAL	PSRS	\$ -	\$ 49,000	\$ -	\$ -
1195	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ 8,500	\$ -	\$ -
1195	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ 34,500	\$ -	\$ -
	TOTAL	VIRTUAL INSTRUCTION	\$ -	\$ 447,000	\$ -	\$ -
1211	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 104,157	\$ 102,935	\$ 107,643	\$ 124,296
1211	OBJ-TENS 612x TOTAL	SUB SALARY	\$ -	\$ -	\$ 165	\$ 30
1211	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ -	\$ -	\$ 300	\$ 10,225
1211	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 9,500	\$ 9,500	\$ -	\$ 9,396
1211	OBJ-TENS 621x TOTAL	PSRS	\$ 21,128	\$ 20,849	\$ 17,287	\$ 21,659
1211	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 1,877	\$ 1,845	\$ 1,473	\$ 2,058
1211	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 15,391	\$ 15,391	\$ 11,566	\$ 15,391
1211	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 2,790	\$ 2,790	\$ 2,134	\$ 4,558
1211	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 3,212	\$ 3,212	\$ 2,433	\$ 1,021
	TOTAL	GIFTED	\$ 158,055	\$ 156,522	\$ 143,001	\$ 188,634
1221	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 3,534,818	\$ 3,398,340	\$ 3,215,794	\$ 2,955,057
1221	OBJ-TENS 612x TOTAL	SUB SALARY	\$ -	\$ -	\$ 1,305	\$ 637
1221	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 63,784	\$ 63,784	\$ 68,869	\$ 109,785
1221	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 11,805	\$ 11,805	\$ 18,758	\$ 11,632
1221	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 2,214,963	\$ 1,991,289	\$ 2,173,521	\$ 2,342,481
1221	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ 4,367	\$ 4,367	\$ 6,365	\$ 4,731
1221	OBJ-TENS 621x TOTAL	PSRS	\$ 642,057	\$ 615,097	\$ 551,981	\$ 531,705
1221	OBJ-TENS 622x TOTAL	PEERS	\$ 147,676	\$ 139,426	\$ 149,450	\$ 154,664
1221	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 226,926	\$ 210,021	\$ 203,367	\$ 215,852
1221	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 692,769	\$ 690,059	\$ 740,010	\$ 742,502
1221	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 270,290	\$ 276,790	\$ 194,997	\$ 247,053
1221	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 5,950	\$ 5,950	\$ 1,732	\$ 10,054
1221	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 245,000	\$ 245,000	\$ 453,067	\$ 198,216
1221	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 80,000	\$ 80,000	\$ 64,316	\$ 78,893
1221	OBJ-TENS 649x TOTAL	PROFESSIONAL DEVELOPMENT	\$ 22,000	\$ 22,000	\$ 20,481	\$ 21,881
1221	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ 10,000	\$ 10,000	\$ -	\$ -
	TOTAL	SPECIAL EDUCATION SERVICES	\$ 8,172,405	\$ 7,763,928	\$ 7,864,013	\$ 7,625,143
1223	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 113,900	\$ 112,564	\$ 279,469	\$ -
1223	OBJ-TENS 621x TOTAL	PSRS	\$ -	\$ -	\$ 35,683	\$ -
1223	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 3,664	\$ -
1223	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 1,475	\$ 1,450	\$ 6,709	\$ -
1223	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ 21,251	\$ -
	TOTAL	CEIS	\$ 115,375	\$ 114,014	\$ 346,777	\$ -

FCT	OBJECT	Account Description	FY22 Bgt	FY21 Bgt	FY20 Act	FY19 Act
1224	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 354,994	\$ 239,844	\$ 122,200	\$ -
1224	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 935	\$ 935	\$ 22,264	\$ 65,000
1224	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 18,173	\$ 18,173	\$ 44,575	\$ 15,077
1224	OBJ-TENS 621x TOTAL	PSRS	\$ 22,780	\$ 4,830	\$ 20,902	\$ 3,795
1224	OBJ-TENS 622x TOTAL	PEERS	\$ 1,883	\$ 1,846	\$ 3,328	\$ 1,458
1224	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 10,093	\$ 8,255	\$ 6,168	\$ 4,362
1224	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 11,559	\$ 519	\$ 19,546	\$ 956
1224	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ -	\$ 110,000	\$ 116,259	\$ 156,108
	TOTAL	PROPORTIONATE SHARE	\$ 420,417	\$ 384,402	\$ 355,242	\$ 246,755
1251	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 1,281,786	\$ 1,231,082	\$ 1,127,183	\$ 1,116,471
1251	OBJ-TENS 612x TOTAL	SUB SALARY	\$ -	\$ -	\$ 120	\$ -
1251	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 21,515	\$ 21,515	\$ 320	\$ 2,000
1251	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ -	\$ -	\$ 2,398	\$ 13
1251	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 79,660	\$ 77,813	\$ 100,275	\$ 93,785
1251	OBJ-TENS 621x TOTAL	PSRS	\$ 190,732	\$ 196,210	\$ 176,104	\$ 181,346
1251	OBJ-TENS 622x TOTAL	PEERS	\$ 4,184	\$ 3,640	\$ 4,227	\$ 3,458
1251	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 22,697	\$ 24,197	\$ 25,179	\$ 22,828
1251	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 122,400	\$ 147,782	\$ 124,082	\$ 136,668
1251	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 30,500	\$ 30,500	\$ 10,885	\$ 20,071
1251	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 17,100	\$ 17,100	\$ 14,300	\$ 16,850
1251	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 276,278	\$ 187,049	\$ 119,233	\$ 81,030
1251	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ -	\$ 3,118	\$ -	\$ -
	TOTAL	FEDERAL PROGRAMS	\$ 2,046,852	\$ 1,940,006	\$ 1,704,306	\$ 1,674,520
1271	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 324,674	\$ 276,080	\$ 268,575	\$ 261,699
1271	OBJ-TENS 612x TOTAL	SUB SALARY	\$ -	\$ -	\$ 180	\$ 23
1271	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ -	\$ -	\$ 400	\$ -
1271	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 124,355	\$ 119,179	\$ 95,778	\$ 72,350
1271	OBJ-TENS 621x TOTAL	PSRS	\$ 50,976	\$ 43,031	\$ 42,136	\$ 41,187
1271	OBJ-TENS 622x TOTAL	PEERS	\$ 1,929	\$ 1,893	\$ 952	\$ 1,445
1271	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 11,913	\$ 10,978	\$ 10,996	\$ 9,084
1271	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 28,495	\$ 22,975	\$ 22,759	\$ 22,874
1271	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 1,887	\$ 1,887	\$ 2,744	\$ 1,303
1271	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 2,000	\$ 2,000	\$ 525	\$ 2,447
1271	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 2,500	\$ 4,000	\$ 79	\$ 5,808
1271	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 2,500	\$ 1,000	\$ 1,170	\$ 758
	TOTAL	ELL	\$ 551,229	\$ 483,023	\$ 446,293	\$ 418,977
1281	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 550,264	\$ 525,660	\$ 513,661	\$ 495,338
1281	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ -	\$ -	\$ 827	\$ 100
1281	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 268,002	\$ 235,358	\$ 295,183	\$ 247,489
1281	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ 37	\$ 37	\$ 1,737	\$ 225
1281	OBJ-TENS 621x TOTAL	PSRS	\$ 87,700	\$ 84,043	\$ 83,180	\$ 83,775
1281	OBJ-TENS 622x TOTAL	PEERS	\$ 27,350	\$ 25,732	\$ 23,023	\$ 25,282
1281	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 36,974	\$ 33,878	\$ 27,666	\$ 33,060
1281	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 114,402	\$ 114,402	\$ 114,159	\$ 117,350
1281	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 19,170	\$ 19,170	\$ 12,051	\$ 76,117
1281	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 2,000	\$ 2,000	\$ 3,201	\$ 2,187
1281	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 10,000	\$ 17,896	\$ 12,041	\$ 25,595
1281	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 14,000	\$ 14,625	\$ 14,848	\$ 11,774
	TOTAL	ECSE	\$ 1,129,899	\$ 1,072,801	\$ 1,101,577	\$ 1,118,294
1311	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 1,347,219	\$ 1,326,800	\$ 1,248,486	\$ 1,165,529
1311	OBJ-TENS 612x TOTAL	SUB SALARY	\$ -	\$ -	\$ 270	\$ 405
1311	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 500	\$ 500	\$ 5,760	\$ 2,000
1311	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 10,228	\$ 10,228	\$ 24,168	\$ 10,228
1311	OBJ-TENS 621x TOTAL	PSRS	\$ 182,242	\$ 179,847	\$ 196,324	\$ 180,416

FCT	OBJECT	Account Description	FY22 Bgt	FY21 Bgt	FY20 Act	FY19 Act
1311	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 362	\$ -
1311	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 15,930	\$ 15,654	\$ 17,608	\$ 17,791
1311	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 103,900	\$ 103,900	\$ 116,151	\$ 109,235
1311	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 33,750	\$ 33,750	\$ 44,740	\$ 22,774
1311	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 1,000	\$ -	\$ 953	\$ 950
1311	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	\$ 2,500	\$ -	\$ 190	\$ -
1311	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 21,241	\$ 19,311	\$ 25,693	\$ 49,854
1311	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 195,605	\$ 183,028	\$ 196,988	\$ 180,250
1311	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ 137,578	\$ 265,588	\$ 247,573	\$ 211,208
	TOTAL	VOCATIONAL	\$ 2,051,693	\$ 2,138,606	\$ 2,125,266	\$ 1,950,641
1411	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 201,542	\$ 197,166	\$ 196,270	\$ 313,059
1411	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 825,529	\$ 775,529	\$ 817,430	\$ 597,152
1411	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 664,536	\$ 664,536	\$ 514,536	\$ 186,504
1411	OBJ-TENS 621x TOTAL	PSRS	\$ 127,680	\$ 126,001	\$ 150,003	\$ 117,428
1411	OBJ-TENS 622x TOTAL	PEERS	\$ 19,767	\$ 19,381	\$ 25,505	\$ 17,597
1411	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 38,705	\$ 37,749	\$ 52,498	\$ 34,048
1411	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 17,384	\$ 17,384	\$ 33,492	\$ 17,814
1411	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 33,500	\$ -	\$ 2,957	\$ 1,164
1411	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 4,200	\$ -	\$ 2,400	\$ 8,315
1411	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 171,100	\$ 181,000	\$ 105,492	\$ 93,066
1411	OBJ-TENS 635x TOTAL	STUDENT ACCIDENT INS.	\$ 50,000	\$ 40,000	\$ 38,876	\$ 19,252
1411	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	\$ 20,000	\$ -	\$ 18,349	\$ 330
1411	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 265,200	\$ 322,800	\$ 191,074	\$ 176,382
1411	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 500,043	\$ 490,036	\$ 516,746	\$ 295,583
1411	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ -	\$ 10,207	\$ -	\$ 23,937
	TOTAL	STUDENT ACTIVITY/ATHLETICS	\$ 2,939,186	\$ 2,881,789	\$ 2,665,629	\$ 1,901,629
1611	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ -	\$ -	\$ 249,327	\$ 253,509
1611	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ -	\$ -	\$ 1,950	\$ -
1611	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ -	\$ -	\$ 78,190	\$ 78,226
1611	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ 5,000	\$ 5,000	\$ -	\$ -
1611	OBJ-TENS 621x TOTAL	PSRS	\$ -	\$ -	\$ 18,540	\$ 18,357
1611	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 7,345	\$ 7,000
1611	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ -	\$ 18,937	\$ 18,979
1611	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ 23,122	\$ 23,334
1611	OBJ-TENS 633x TOTAL	SOFTWARE	\$ -	\$ -	\$ 12,543	\$ 13,605
1611	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ -	\$ -	\$ 11,082	\$ 14,612
1611	OBJ-TENS 641x TOTAL	SUPPLIES	\$ -	\$ -	\$ 14,615	\$ 33,816
1611	OBJ-TENS 648x TOTAL	ELECTRICITY/NATURAL GAS	\$ -	\$ -	\$ 2,993	\$ 3,814
1611	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,835
	TOTAL	AEL	\$ 5,000	\$ 5,000	\$ 438,644	\$ 467,086
1911	OBJ-TENS 631x TOTAL	TUITION TO OTHER DISTRICTS	\$ 1,777,000	\$ 3,806,601	\$ 376,473	\$ 236,855
	TOTAL	PAYMENTS TO OTHER DISTRICTS	\$ 1,777,000	\$ 3,806,601	\$ 376,473	\$ 236,855
2113	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 52,618	\$ 52,000	\$ -	\$ -
2113	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 198,693	\$ 198,405	\$ 195,349	\$ 182,571
2113	OBJ-TENS 622x TOTAL	PEERS	\$ 15,428	\$ 15,308	\$ 14,481	\$ 13,858
2113	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 14,207	\$ 13,850	\$ 13,284	\$ 12,416
2113	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 22,199	\$ 21,630	\$ 20,151	\$ 20,245
2113	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 500	\$ 500	\$ -	\$ -
2113	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 2,500	\$ 2,500	\$ 791	\$ 1,975
	TOTAL	SOCIAL WORKER	\$ 306,145	\$ 304,193	\$ 244,057	\$ 231,065
2122	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 1,699,540	\$ 1,684,214	\$ 1,772,507	\$ 1,651,242
2122	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ -	\$ -	\$ 3,610	\$ -
2122	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 7,500	\$ 7,500	\$ 1,268	\$ 7,678
2122	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 229,848	\$ 226,136	\$ 218,805	\$ 168,094

FCT	OBJECT	Account Description	FY22 Bgt	FY21 Bgt	FY20 Act	FY19 Act
2122	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ 3,309	\$ 3,309	\$ -	\$ -
2122	OBJ-TENS 621x TOTAL	PSRS	\$ 264,899	\$ 261,416	\$ 278,346	\$ 260,203
2122	OBJ-TENS 622x TOTAL	PEERS	\$ 14,579	\$ 14,297	\$ 17,178	\$ 13,658
2122	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 35,445	\$ 34,706	\$ 39,381	\$ 34,080
2122	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 178,264	\$ 178,264	\$ 190,616	\$ 183,574
2122	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 6,217	\$ 6,217	\$ 4,115	\$ 5,842
2122	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 4,625	\$ 2,000	\$ 2,072	\$ 3,796
2122	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 13,500	\$ 14,000	\$ 5,041	\$ 4,982
	TOTAL	GUIDANCE	\$ 2,457,726	\$ 2,432,059	\$ 2,532,939	\$ 2,333,150
2123	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 115,805	\$ 113,935	\$ 111,409	\$ -
2123	OBJ-TENS 621x TOTAL	PSRS	\$ -	\$ -	\$ 1,119	\$ -
2123	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 7,376	\$ -
2123	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ -	\$ 8,321	\$ -
2123	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ 8,909	\$ -
	TOTAL	ASSESSMENT	\$ 115,805	\$ 113,935	\$ 137,134	\$ -
2125	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 227,127	\$ 223,455	\$ 202,594	\$ -
2125	OBJ-TENS 621x TOTAL	PSRS	\$ -	\$ -	\$ 4,474	\$ -
2125	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 12,041	\$ -
2125	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ -	\$ 14,596	\$ -
2125	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ 22,822	\$ -
	TOTAL	RECORDS MAINTENANCE	\$ 227,127	\$ 223,455	\$ 256,527	\$ -
2129	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 6,072	\$ 6,000	\$ -	\$ -
	TOTAL	OTHER GUIDANCE	\$ 6,072	\$ 6,000	\$ -	\$ -
2131	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 898,322	\$ 910,686	\$ 725,090	\$ 653,199
2131	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ -	\$ -	\$ 2,075	\$ -
2131	OBJ-TENS 622x TOTAL	PEERS	\$ 54,224	\$ 53,174	\$ 54,447	\$ 47,851
2131	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 55,752	\$ 54,166	\$ 53,157	\$ 47,945
2131	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 107,110	\$ 107,110	\$ 85,505	\$ 78,908
2131	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 2,600	\$ 2,600	\$ 2,500	\$ 2,750
2131	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 500	\$ 500	\$ 69	\$ -
2131	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ -	\$ -	\$ -	\$ 4,533
2131	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 19,500	\$ 30,933	\$ 15,189	\$ 17,888
2131	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ -	\$ 208,691	\$ -	\$ -
	TOTAL	NURSES	\$ 1,138,008	\$ 1,367,860	\$ 938,031	\$ 853,074
2141	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 707,496	\$ 718,607	\$ 702,789	\$ 682,000
2141	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ -	\$ -	\$ 3,240	\$ -
2141	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 60,000	\$ 60,000	\$ -	\$ 40,954
2141	OBJ-TENS 621x TOTAL	PSRS	\$ 99,323	\$ 103,343	\$ 102,461	\$ 100,152
2141	OBJ-TENS 622x TOTAL	PEERS	\$ 12,998	\$ 7,511	\$ 4,089	\$ 6,561
2141	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 14,449	\$ 15,934	\$ 12,767	\$ 14,723
2141	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 64,498	\$ 68,033	\$ 66,497	\$ 66,480
2141	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 2,314	\$ 2,314	\$ 3,994	\$ 10,840
2141	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 660	\$ 660	\$ 660	\$ -
2141	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 2,400	\$ 2,400	\$ 2,193	\$ 1,913
	TOTAL	BEHAVIOR	\$ 964,138	\$ 978,802	\$ 898,690	\$ 923,622
2142	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 705,994	\$ 697,710	\$ 665,912	\$ 625,545
2142	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ -	\$ -	\$ 10,280	\$ -
2142	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 49,742	\$ 47,672	\$ 21,010	\$ 104,338
2142	OBJ-TENS 621x TOTAL	PSRS	\$ 101,712	\$ 100,376	\$ 96,765	\$ 89,183
2142	OBJ-TENS 622x TOTAL	PEERS	\$ 8,220	\$ 8,061	\$ 1,109	\$ 7,743
2142	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 22,255	\$ 21,722	\$ 14,585	\$ 20,242
2142	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 67,828	\$ 67,828	\$ 59,058	\$ 63,585
2142	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 100	\$ 100	\$ 358	\$ -

FCT	OBJECT	Account Description	FY22 Bgt	FY21 Bgt	FY20 Act	FY19 Act
	TOTAL	PSYCHOLOGICAL SERVICES	\$ 955,851	\$ 943,469	\$ 869,077	\$ 910,637
2151	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 50,594	\$ 50,000	\$ 49,275	\$ -
2151	OBJ-TENS 621x TOTAL	PSRS	\$ -	\$ -	\$ 6,446	\$ -
2151	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 654	\$ -
2151	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ -	\$ 1,238	\$ -
2151	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ 4,906	\$ -
	TOTAL	SPEECH/AUDIO DIRECTION	\$ 50,594	\$ 50,000	\$ 62,519	\$ -
2152	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 958,257	\$ 1,002,504	\$ 942,260	\$ 1,182,078
2152	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ -	\$ -	\$ 420	\$ -
2152	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 509,854	\$ 509,854	\$ 105,697	\$ 39,427
2152	OBJ-TENS 621x TOTAL	PSRS	\$ 176,658	\$ 183,156	\$ 144,291	\$ 173,094
2152	OBJ-TENS 622x TOTAL	PEERS	\$ 5,509	\$ 5,403	\$ 8,142	\$ 4,102
2152	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 33,819	\$ 33,810	\$ 22,764	\$ 31,367
2152	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 112,811	\$ 118,331	\$ 101,447	\$ 118,110
2152	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 400	\$ 400	\$ 268	\$ -
	TOTAL	SPEECH/AUDIOLOGY	\$ 1,797,308	\$ 1,853,458	\$ 1,325,289	\$ 1,548,179
2162	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 626,812	\$ 626,812	\$ 566,753	\$ 460,592
2162	OBJ-TENS 622x TOTAL	PEERS	\$ 37,041	\$ 36,321	\$ 42,146	\$ 34,628
2162	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 34,213	\$ 33,248	\$ 40,569	\$ 32,796
2162	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 46,617	\$ 46,617	\$ 52,115	\$ 46,245
2162	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 1,500	\$ 1,500	\$ 2,622	\$ -
	TOTAL	OCCUPATIONAL THERAPY	\$ 746,183	\$ 744,498	\$ 704,205	\$ 574,260
2172	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 304,169	\$ 304,169	\$ 283,399	\$ 299,608
2172	OBJ-TENS 621x TOTAL	PSRS	\$ -	\$ -	\$ 3,938	\$ -
2172	OBJ-TENS 622x TOTAL	PEERS	\$ 16,880	\$ 16,552	\$ 18,436	\$ 15,430
2172	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 13,534	\$ 13,154	\$ 19,246	\$ 13,417
2172	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 17,035	\$ 17,035	\$ 27,420	\$ 16,970
	TOTAL	PHYSICAL THERAPY	\$ 351,618	\$ 350,910	\$ 352,440	\$ 345,424
2182	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 60,770	\$ 60,057	\$ 58,833	\$ 57,104
2182	OBJ-TENS 621x TOTAL	PSRS	\$ 9,605	\$ 9,479	\$ 9,331	\$ 9,081
2182	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 808	\$ 794	\$ 778	\$ 754
2182	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 5,768	\$ 5,768	\$ 5,774	\$ 5,768
2182	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 750	\$ 750	\$ 1,287	\$ -
	TOTAL	VISUALLY IMPAIRED	\$ 77,701	\$ 76,848	\$ 76,004	\$ 72,707
2211	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 897,449	\$ 886,920	\$ 863,317	\$ 836,104
2211	OBJ-TENS 621x TOTAL	PSRS	\$ 138,310	\$ 136,491	\$ 135,425	\$ 130,830
2211	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 11,965	\$ 11,757	\$ 11,703	\$ 11,182
2211	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 69,859	\$ 69,859	\$ 74,376	\$ 69,812
2211	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 3,412	\$ 3,412	\$ -	\$ 28
2211	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 800	\$ 800	\$ 259	\$ -
	TOTAL	PLANNING AND DEVELOPMENT	\$ 1,121,795	\$ 1,109,239	\$ 1,085,081	\$ 1,047,957
2212	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 2,059	\$ 2,059	\$ -	\$ 2,950
2212	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 40,605	\$ 40,605	\$ 35,089	\$ -
2212	OBJ-TENS 621x TOTAL	PSRS	\$ 447	\$ 440	\$ -	\$ 428
2212	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 2,381	\$ -
2212	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 45	\$ 44	\$ 2,691	\$ 43
2212	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ 150	\$ -
	TOTAL	COMPUTER SERVICES	\$ 43,156	\$ 43,148	\$ 40,311	\$ 3,421
2213	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 197,538	\$ 130,984	\$ 129,691	\$ 57,112
2213	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 22,838	\$ 22,838	\$ 135,100	\$ 66,250
2213	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 857	\$ 857	\$ -	\$ -

FCT	OBJECT	Account Description	FY22 Bgt	FY21 Bgt	FY20 Act	FY19 Act
2213	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ -	\$ -	\$ -	\$ 102,811
2213	OBJ-TENS 621x TOTAL	PSRS	\$ 26,772	\$ 16,670	\$ 38,604	\$ 18,586
2213	OBJ-TENS 622x TOTAL	PEERS	\$ 22	\$ 22	\$ 648	\$ 48
2213	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 7,177	\$ 6,086	\$ 4,279	\$ 6,006
2213	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 11,288	\$ 5,768	\$ 11,586	\$ 5,768
2213	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 136,896	\$ 142,896	\$ 127,397	\$ 93,644
2213	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 138,900	\$ 229,900	\$ 224,400	\$ 300,557
2213	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 26,000	\$ 26,000	\$ 34,290	\$ 53,302
2213	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 175,700	\$ 176,700	\$ 128,216	\$ 187,552
	TOTAL	SUPPORT/IMPROVE SERVICES	\$ 743,988	\$ 758,721	\$ 834,212	\$ 891,637
2214	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 3,862	\$ 3,862	\$ -	\$ -
2214	OBJ-TENS 621x TOTAL	PSRS	\$ 575	\$ 568	\$ -	\$ -
2214	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 58	\$ 57	\$ -	\$ -
2214	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 17,489	\$ 17,489	\$ 10,701	\$ -
2214	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 68,726	\$ 68,726	\$ 62,664	\$ 60,777
2214	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 1,000	\$ 1,000	\$ -	\$ -
2214	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 89,785	\$ 89,785	\$ 76,413	\$ 69,585
	TOTAL	PROFESSIONAL DEVELOPMENT	\$ 181,495	\$ 181,487	\$ 149,778	\$ 130,362
2221	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 933,523	\$ 922,568	\$ 911,806	\$ 915,267
2221	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ -	\$ -	\$ -	\$ 750
2221	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 19,500	\$ 19,500	\$ 7,946	\$ 18,172
2221	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 161,528	\$ 184,704	\$ 173,248	\$ 162,011
2221	OBJ-TENS 621x TOTAL	PSRS	\$ 152,997	\$ 150,986	\$ 144,280	\$ 144,646
2221	OBJ-TENS 622x TOTAL	PEERS	\$ 10,344	\$ 11,895	\$ 12,416	\$ 11,508
2221	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 24,523	\$ 25,887	\$ 25,117	\$ 24,765
2221	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 92,747	\$ 103,663	\$ 108,631	\$ 105,021
2221	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 6,547	\$ 6,547	\$ 12,541	\$ 23,197
2221	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ -	\$ -	\$ 1,790	\$ -
2221	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 194,500	\$ -	\$ 22,041	\$ -
2221	OBJ-TENS 644x TOTAL	PERIODICALS	\$ -	\$ 227,393	\$ 128,192	\$ 189,029
2221	OBJ-TENS 645x TOTAL	RESOURCE MATERIALS	\$ -	\$ -	\$ 27,486	\$ -
	TOTAL	LIBRARY	\$ 1,596,209	\$ 1,653,143	\$ 1,575,494	\$ 1,594,366
2225	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 40,000	\$ 40,000	\$ 22,413	\$ 34,015
2225	OBJ-TENS 633x TOTAL	SOFTWARE/COPY-PRINTER MAINT	\$ 634,000	\$ 601,905	\$ 591,525	\$ 688,207
2225	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 10,000	\$ 10,000	\$ 300	\$ 2,910
2225	OBJ-TENS 636x TOTAL	TECHNOLOGY COMMUNICATIONS	\$ 175,000	\$ 290,000	\$ 279,256	\$ 178,154
2225	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 1,190,000	\$ 1,865,000	\$ 1,163,814	\$ 1,166,451
2225	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ 200,000	\$ 200,000	\$ 246,004	\$ 115,825
	TOTAL	COMPUTER INST	\$ 2,249,000	\$ 3,006,905	\$ 2,303,312	\$ 2,185,561
2311	OBJ-TENS 626x TOTAL	WORK COMP	\$ 336,012	\$ 336,012	\$ 197,608	\$ 592,252
2311	OBJ-TENS 627x TOTAL	UNEMPLOYMENT	\$ 15,000	\$ 15,000	\$ 18,787	\$ 10,420
2311	OBJ-TENS 631x TOTAL	LEGAL SERVICES	\$ 412,000	\$ 412,000	\$ 171,732	\$ 142,434
2311	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
2311	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 10,000	\$ 10,000	\$ 2,305	\$ 4,072
2311	OBJ-TENS 635x TOTAL	FIDELITY BOND	\$ 500	\$ 500	\$ 317	\$ 236
2311	OBJ-TENS 636x TOTAL	PUBLIC NOTICE	\$ 4,000	\$ 4,000	\$ 2,106	\$ 2,310
2311	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	\$ 18,000	\$ 18,000	\$ 15,376	\$ 20,081
2311	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 3,000	\$ 3,000	\$ 1,574	\$ 1,151
2311	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 3,000	\$ 3,000	\$ 3,165	\$ 2,806
	TOTAL	BOARD OF EDUCATION	\$ 814,512	\$ 814,512	\$ 425,970	\$ 788,762
2321	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 549,518	\$ 649,602	\$ 679,277	\$ 1,411,082
2321	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 20,000	\$ 20,000	\$ 19,440	\$ -
2321	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 372,704	\$ 335,203	\$ 307,421	\$ 1,411,786
2321	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ 19,810

FCT	OBJECT	Account Description	FY22 Bgt	FY21 Bgt	FY20 Act	FY19 Act
2321	OBJ-TENS 621x TOTAL	PSRS	\$ 122,206	\$ 120,599	\$ 96,403	\$ 118,300
2321	OBJ-TENS 622x TOTAL	PEERS	\$ 145,572	\$ 148,297	\$ 23,002	\$ 149,425
2321	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 166,574	\$ 168,114	\$ 34,235	\$ 163,961
2321	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 201,131	\$ 201,131	\$ 61,414	\$ 189,774
2321	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ -	\$ -	\$ 8,956	\$ 1,954
2321	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 20,000	\$ 20,000	\$ 16,021	\$ 19,194
2321	OBJ-TENS 635x TOTAL	JUDGEMENTS/SETTLEMENTS	\$ -	\$ -	\$ 4	\$ 36
2321	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	\$ -	\$ -	\$ 200	\$ 2,222
2321	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 30,000	\$ 23,000	\$ 28,778	\$ 12,102
2321	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 7,000	\$ 14,000	\$ 10,630	\$ 16,099
2321	OBJ-TENS 655x TOTAL	VEHICLES	\$ -	\$ -	\$ 86,400	\$ -
	TOTAL	DISTRICT ADMINISTRATION	\$ 1,634,705	\$ 1,699,946	\$ 1,372,180	\$ 3,515,745
2329	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 487,079	\$ 476,504	\$ 308,119	\$ 260,197
2329	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 7,000	\$ 7,000	\$ 6,700	\$ -
2329	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 73,032	\$ 70,864	\$ 134,898	\$ 9,220
2329	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ 6,247	\$ 6,247	\$ -	\$ -
2329	OBJ-TENS 621x TOTAL	PSRS	\$ 47,399	\$ 46,775	\$ 47,160	\$ 39,814
2329	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 9,353	\$ -
2329	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 5,042	\$ 4,944	\$ 13,716	\$ 4,097
2329	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 17,498	\$ 17,498	\$ 33,327	\$ 15,511
2329	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 35,000	\$ 20,000	\$ 21,905	\$ -
2329	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 27,000	\$ 20,000	\$ 19,865	\$ 19,480
2329	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 8,000	\$ 8,000	\$ 12,798	\$ 5,066
2329	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 62,757	\$ 62,757	\$ 64,566	\$ 73,397
	TOTAL	OTHER EXEC ADMIN SERV	\$ 776,054	\$ 740,589	\$ 672,406	\$ 426,782
2331	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 85,275	\$ 84,275	\$ 84,712	\$ 148,046
2331	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 2,000	\$ 2,000	\$ 2,129	\$ -
2331	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ -	\$ -	\$ 3,880	\$ -
2331	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 1,167,414	\$ 1,070,454	\$ 1,054,669	\$ 829,524
2331	OBJ-TENS 621x TOTAL	PSRS	\$ 25,465	\$ 25,130	\$ 14,465	\$ 24,102
2331	OBJ-TENS 622x TOTAL	PEERS	\$ 72,164	\$ 65,012	\$ 73,447	\$ 60,782
2331	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 73,555	\$ 65,553	\$ 79,574	\$ 63,440
2331	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 90,132	\$ 84,612	\$ 82,505	\$ 83,709
2331	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 195,000	\$ 202,500	\$ 70,009	\$ 41,996
	TOTAL	TECHNOLOGY SERVICES	\$ 1,711,005	\$ 1,599,536	\$ 1,465,390	\$ 1,251,600
2411	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 2,602,507	\$ 2,546,008	\$ 2,663,331	\$ 2,334,189
2411	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 4,260	\$ 4,260	\$ 4,310	\$ 750
2411	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 57,725	\$ 57,725	\$ 30,572	\$ 57,055
2411	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 1,089,721	\$ 1,103,637	\$ 1,050,069	\$ 1,083,900
2411	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ 17,097	\$ 17,097	\$ 4,721	\$ 13,041
2411	OBJ-TENS 621x TOTAL	PSRS	\$ 416,750	\$ 411,268	\$ 416,525	\$ 394,142
2411	OBJ-TENS 622x TOTAL	PEERS	\$ 75,969	\$ 77,022	\$ 69,232	\$ 73,570
2411	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 118,525	\$ 117,966	\$ 112,818	\$ 113,615
2411	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 300,038	\$ 305,558	\$ 293,197	\$ 306,053
2411	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ -	\$ -	\$ 22,758	\$ 26,641
2411	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 5,500	\$ 5,500	\$ 4,754	\$ 5,024
	TOTAL	BUILDING ADMINISTRATION	\$ 4,688,092	\$ 4,646,041	\$ 4,672,286	\$ 4,407,979
2511	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 133,451	\$ 131,296	\$ 74,135	\$ -
2511	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 5,178	\$ -
2511	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ -	\$ 4,453	\$ -
2511	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ 2,525	\$ -
	TOTAL	BUSINESS SUPPORT	\$ 133,451	\$ 131,296	\$ 86,291	\$ -
2521	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 108,567	\$ 106,814	\$ 103,663	\$ -
2521	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 7,383	\$ -

FCT	OBJECT	Account Description	FY22 Bgt	FY21 Bgt	FY20 Act	FY19 Act
2521	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ -	\$ 7,220	\$ -
2521	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ 5,963	\$ -
2521	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ -	\$ -	\$ 1,819	\$ -
	TOTAL	FISCAL SERVICES	\$ 108,567	\$ 106,814	\$ 126,047	\$ -
2523	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 103,397	\$ 101,728	\$ 100,806	\$ -
2523	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 7,544	\$ -
2523	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ -	\$ 7,607	\$ -
2523	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ 11,469	\$ -
2523	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 7,500	\$ 11,000	\$ 29,685	\$ 87,181
2523	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 73,000	\$ 66,000	\$ 62,355	\$ 43,994
	TOTAL	ACCOUNTS PAYABLE/BANKING FEES	\$ 183,897	\$ 178,728	\$ 219,467	\$ 131,175
2524	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 115,400	\$ 113,537	\$ 58,619	\$ -
2524	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 4,400	\$ -
2524	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ -	\$ 3,505	\$ -
2524	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ 5,769	\$ -
2524	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 11,500	\$ 11,000	\$ 11,547	\$ 43,994
	TOTAL	PAYROLL SERVICES	\$ 126,900	\$ 124,537	\$ 83,840	\$ 43,994
2529	OBJ-TENS 631x TOTAL	MEDICAID BILLING SERVICES	\$ 24,000	\$ 24,000	\$ 29,232	\$ 8,352
2529	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 2,000	\$ 2,000	\$ 2,087	\$ -
2529	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	\$ 1,000	\$ 1,000	\$ 446	\$ -
2529	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 3,500	\$ 3,500	\$ -	\$ -
	TOTAL	OTHER FISCAL SERVICES	\$ 30,500	\$ 30,500	\$ 31,765	\$ 8,352
2541	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 3,616,982	\$ 3,433,142	\$ 3,159,013	\$ 2,698,624
2541	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ 12,554	\$ 12,554	\$ 13,882	\$ 13,202
2541	OBJ-TENS 622x TOTAL	PEERS	\$ 272,041	\$ 267,023	\$ 245,286	\$ 211,155
2541	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 270,694	\$ 258,415	\$ 232,317	\$ 200,280
2541	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 524,867	\$ 508,307	\$ 455,433	\$ 419,532
2541	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ -	\$ -	\$ (1,100)	\$ -
2541	OBJ-TENS 633x TOTAL	PURCH SERV/WATER & SEWER/DISPOSAL	\$ 960,000	\$ 1,060,000	\$ 1,113,121	\$ 1,008,859
2541	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 7,000	\$ 7,000	\$ 7,012	\$ 5,303
2541	OBJ-TENS 635x TOTAL	PROPERTY/LIABILITY INS.	\$ 706,054	\$ 706,054	\$ 444,623	\$ 357,051
2541	OBJ-TENS 636x TOTAL	TELEPHONE	\$ 305,000	\$ 305,000	\$ 242,405	\$ 216,016
2541	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 790,500	\$ 1,566,350	\$ 1,031,821	\$ 900,432
2541	OBJ-TENS 648x TOTAL	ELECTRICITY/NATURAL GAS	\$ 1,776,500	\$ 1,930,000	\$ 1,964,309	\$ 1,680,659
2541	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ 86,400	\$ 86,400	\$ 18,370	\$ 39,663
	TOTAL	FACILITIES	\$ 9,328,592	\$ 10,140,245	\$ 8,926,492	\$ 7,750,777
2546	OBJ-TENS 631x TOTAL	SCHOOL RESOURCE OFFICERS	\$ 370,000	\$ 360,000	\$ 350,315	\$ 332,297
2546	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 2,000	\$ 2,000	\$ 314	\$ 1,403
2546	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 50,561	\$ 115,561	\$ 28,505	\$ 81,517
2546	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 39,644	\$ 39,644	\$ 28,442	\$ 42,026
2546	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ 5,795	\$ 5,795	\$ 34,992	\$ 36,659
	TOTAL	SAFETY & SECURITY	\$ 468,000	\$ 523,000	\$ 442,568	\$ 493,902
2551	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 150,350	\$ 147,086	\$ -	\$ 181,309
2551	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 98,997	\$ 98,997	\$ 75,850	\$ 18,915
2551	OBJ-TENS 622x TOTAL	PEERS	\$ 1,416	\$ 1,389	\$ 5,432	\$ 1,297
2551	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 1,606	\$ 1,560	\$ 5,155	\$ 1,450
2551	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 82	\$ 82	\$ 4,426	\$ 7,927
2551	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 30,000	\$ 25,000	\$ 1,400	\$ -
2551	OBJ-TENS 634x TOTAL	PUPIL TRANSPORTATION SERVICES	\$ 4,104,740	\$ 4,098,340	\$ 2,047,536	\$ 2,788,064
2551	OBJ-TENS 641x TOTAL	SUPPLIES	\$ -	\$ 33,400	\$ -	\$ -
2551	OBJ-TENS 648x TOTAL	BUS FUEL	\$ 340,732	\$ 324,507	\$ 204,620	\$ 249,267
	TOTAL	REGULAR TRANSPORTATION	\$ 4,727,923	\$ 4,730,361	\$ 2,344,419	\$ 3,248,229

FCT	OBJECT	Account Description	FY22 Bgt	FY21 Bgt	FY20 Act	FY19 Act
2552	OBJ-TENS 633x TOTAL	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 565
2552	OBJ-TENS 648x TOTAL	BUS FUEL	\$ -	\$ 399	\$ -	\$ 79
	TOTAL	DISTRICT OPERATED TRANSPORTATION	\$ -	\$ 399	\$ -	\$ 645
2553	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 14,205	\$ 13,897	\$ -	\$ 64,819
2553	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ -	\$ 2,805
2553	OBJ-TENS 634x TOTAL	PUPIL TRANSPORTATION SERVICES	\$ 652,482	\$ 652,482	\$ 685,098	\$ 696,356
2553	OBJ-TENS 648x TOTAL	BUS FUEL	\$ 48,853	\$ 46,527	\$ 61,174	\$ 101,510
	TOTAL	OH TRANSPORTATION	\$ 715,540	\$ 712,906	\$ 746,272	\$ 865,490
2558	OBJ-TENS 634x TOTAL	PUPIL TRANSPORTATION SERVICES	\$ -	\$ 6,400	\$ -	\$ -
	TOTAL	SUMMER MEAL DELIVERY	\$ -	\$ 6,400	\$ -	\$ -
2559	OBJ-TENS 634x TOTAL	PUPIL TRANSPORTATION SERVICES	\$ 342,778	\$ 342,778	\$ 238,530	\$ 347,829
2559	OBJ-TENS 648x TOTAL	BUS FUEL	\$ 29,995	\$ 28,567	\$ 21,368	\$ 30,534
	TOTAL	ECSE TRANSPORTATION	\$ 372,773	\$ 371,345	\$ 259,897	\$ 378,362
2562	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 2,445,306	\$ 2,372,676	\$ 2,087,080	\$ 1,931,219
2562	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ 21,203	\$ 21,203	\$ 15,329	\$ 11,050
2562	OBJ-TENS 621x TOTAL	PSRS	\$ 5,041	\$ 4,798	\$ 4,839	\$ 4,551
2562	OBJ-TENS 622x TOTAL	PEERS	\$ 171,406	\$ 164,181	\$ 160,854	\$ 148,165
2562	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 167,289	\$ 158,109	\$ 153,560	\$ 141,014
2562	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 350,282	\$ 350,282	\$ 368,734	\$ 352,127
2562	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 147,000	\$ 144,500	\$ 137,446	\$ 59,258
2562	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ -	\$ -	\$ 102	\$ -
2562	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 150,000	\$ 150,000	\$ 153,449	\$ 171,046
2562	OBJ-TENS 647x TOTAL	FOOD SUPPLIES	\$ 2,350,000	\$ 2,350,000	\$ 1,997,040	\$ 2,213,930
2562	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ 115,000	\$ 115,000	\$ 102,894	\$ 94,982
	TOTAL	FOOD SERVICE	\$ 5,922,527	\$ 5,830,749	\$ 5,181,327	\$ 5,127,341
2622	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ -	\$ -	\$ -	\$ 1,100
	TOTAL	DEVELOPMENT SERVICES	\$ -	\$ -	\$ -	\$ 1,100
2631	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 103,397	\$ 101,728	\$ 98,470	\$ -
2631	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 6,931	\$ -
2631	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ -	\$ 7,531	\$ -
2631	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ 5,934	\$ -
	TOTAL	INFORMATION SERVICES	\$ 103,397	\$ 101,728	\$ 118,866	\$ -
2633	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 118,731	\$ 116,814	\$ 110,160	\$ -
2633	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ -	\$ -	\$ 3,192	\$ -
2633	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 7,970	\$ -
2633	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ -	\$ 8,197	\$ -
2633	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ 10,380	\$ -
	TOTAL	PUBLIC INFORMATION	\$ 118,731	\$ 116,814	\$ 139,900	\$ -
2639	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 8,500	\$ 8,500	\$ 2,653	\$ -
2639	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	\$ 1,000	\$ 1,000	\$ -	\$ -
2639	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 40,500	\$ 40,500	\$ 39,186	\$ 47,354
	TOTAL	OTHER INFORMATION SERV	\$ 50,000	\$ 50,000	\$ 41,839	\$ 47,354
2641	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 53,103	\$ 52,246	\$ 127,160	\$ -
2641	OBJ-TENS 621x TOTAL	PSRS	\$ -	\$ -	\$ 18,925	\$ -
2641	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ -	\$ 1,825	\$ -
2641	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ 6,060	\$ -
	TOTAL	STAFF SERVICES	\$ 53,103	\$ 52,246	\$ 153,970	\$ -
2643	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 313,956	\$ 308,887	\$ 234,338	\$ -
2643	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ -	\$ -	\$ 1,432	\$ -

FCT	OBJECT	Account Description	FY22 Bgt	FY21 Bgt	FY20 Act	FY19 Act
2643	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 17,560	\$ -
2643	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ -	\$ 16,706	\$ -
2643	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ 23,716	\$ -
2643	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 68,000	\$ 67,000	\$ 50,065	\$ 75,704
	TOTAL	HUMAN RESOURCES	\$ 381,956	\$ 375,887	\$ 343,816	\$ 75,704
2649	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ -	\$ -	\$ 200	\$ -
2649	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 21,500	\$ 21,500	\$ 29,685	\$ 27,949
2649	OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	\$ 1,000	\$ 1,000	\$ -	\$ -
2649	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 7,500	\$ 7,500	\$ -	\$ -
	TOTAL	OTHER STAFF SERVICES	\$ 30,000	\$ 30,000	\$ 29,885	\$ 27,949
2661	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 134,416	\$ 132,246	\$ 130,890	\$ -
2661	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 9,602	\$ -
2661	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ -	\$ 9,350	\$ -
2661	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ 10,644	\$ -
2661	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 125,000	\$ 205,000	\$ -	\$ -
	TOTAL	DATA PROCESSING	\$ 259,416	\$ 337,246	\$ 160,487	\$ -
2663	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 77,548	\$ 76,296	\$ 74,515	\$ -
2663	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 5,488	\$ -
2663	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ -	\$ 5,550	\$ -
2663	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ 5,813	\$ -
	TOTAL	DATA PROGRAMMING	\$ 77,548	\$ 76,296	\$ 91,366	\$ -
2669	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 40,700	\$ 40,700	\$ 65,559	\$ 40,323
2669	OBJ-TENS 633x TOTAL	SOFTWARE	\$ 45,000	\$ -	\$ 128,100	\$ 111,969
2669	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ -	\$ -	\$ 290	\$ -
2669	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 4,000	\$ 4,000	\$ 7,740	\$ 6,538
	TOTAL	OTHER DATA PROCESSING	\$ 89,700	\$ 44,700	\$ 201,689	\$ 158,830
2691	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 10,866	\$ 10,691	\$ 39,826	\$ -
2691	OBJ-TENS 622x TOTAL	PEERS	\$ -	\$ -	\$ 2,731	\$ -
2691	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ -	\$ -	\$ 3,054	\$ -
2691	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ -	\$ -	\$ 172	\$ -
2691	OBJ-TENS 636x TOTAL	POSTAGE	\$ 40,000	\$ 40,000	\$ 137,938	\$ 44,225
	TOTAL	OTHER SUPPORT SERVICES	\$ 50,866	\$ 50,691	\$ 183,722	\$ 44,225
3111	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 205,508	\$ 202,190	\$ 208,552	\$ 92,256
3111	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ 1,775	\$ 1,775	\$ 11,481	\$ -
3111	OBJ-TENS 621x TOTAL	PSRS	\$ 5,874	\$ 5,797	\$ 5,750	\$ 5,554
3111	OBJ-TENS 622x TOTAL	PEERS	\$ 3,001	\$ 2,943	\$ 11,012	\$ 2,801
3111	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 7,579	\$ 7,364	\$ 15,882	\$ 6,986
3111	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 11,415	\$ 11,415	\$ 20,647	\$ 11,415
3111	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 1,500	\$ 1,500	\$ 1,693	\$ 1,193
3111	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 2,000	\$ 2,000	\$ 582	\$ 216
3111	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ 23,000	\$ 23,000	\$ 8,490	\$ 1,120
	TOTAL	COMMUNITY SERVICES	\$ 261,652	\$ 257,984	\$ 284,087	\$ 121,541
3511	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 383,859	\$ 379,256	\$ 403,781	\$ 386,910
3511	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 27,589	\$ 27,589	\$ 29,108	\$ 25,065
3511	OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	\$ 3,891	\$ 3,891	\$ 1,023	\$ 3,922
3511	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 35,422	\$ 29,902	\$ 30,093	\$ 28,681
3511	OBJ-TENS 621x TOTAL	PSRS	\$ 8,889	\$ 8,772	\$ 9,104	\$ 8,679
3511	OBJ-TENS 622x TOTAL	PEERS	\$ 31,979	\$ 31,355	\$ 30,263	\$ 28,809
3511	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 33,994	\$ 33,030	\$ 31,415	\$ 30,446
3511	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 68,267	\$ 68,267	\$ 71,033	\$ 68,410
3511	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ -	\$ -	\$ 967	\$ 1,002
3511	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ 22,000	\$ 22,000	\$ 16,446	\$ 22,032

FCT	OBJECT	Account Description	FY22 Bgt	FY21 Bgt	FY20 Act	FY19 Act
3511	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 1,000	\$ 1,000	\$ 875	\$ 825
3511	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 12,000	\$ 12,000	\$ 9,760	\$ 11,895
	TOTAL	PAT	\$ 628,890	\$ 617,062	\$ 633,868	\$ 616,675
3512	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 570,130	\$ 562,789	\$ 532,920	\$ 451,058
3512	OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	\$ 5,844	\$ 5,844	\$ 335	\$ -
3512	OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	\$ 212,396	\$ 203,557	\$ 170,210	\$ 145,498
3512	OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	\$ -	\$ -	\$ 3,194	\$ -
3512	OBJ-TENS 621x TOTAL	PSRS	\$ 74,813	\$ 73,829	\$ 85,204	\$ 69,967
3512	OBJ-TENS 622x TOTAL	PEERS	\$ 12,877	\$ 12,627	\$ 11,672	\$ 12,063
3512	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 18,090	\$ 17,650	\$ 20,308	\$ 16,810
3512	OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	\$ 65,512	\$ 65,512	\$ 71,339	\$ 65,233
3512	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 16,500	\$ 16,500	\$ 35,866	\$ 32,434
3512	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 12,000	\$ 12,000	\$ 39,547	\$ 9,482
	TOTAL	PRE-K PROGRAM	\$ 988,162	\$ 970,308	\$ 970,594	\$ 802,545
3611	OBJ-TENS 634x TOTAL	TRAVEL/PD	\$ -	\$ -	\$ 98	\$ -
	TOTAL	HOMELESS	\$ -	\$ -	\$ 98	\$ -
3711	OBJ-TENS 631x TOTAL	SUB SERVICES	\$ 101,056	\$ 101,056	\$ 65,268	\$ 42,203
3711	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 3,417	\$ 3,417	\$ 4,677	\$ -
3711	OBJ-TENS 641x TOTAL	SUPPLIES	\$ -	\$ 414,823	\$ 17,467	\$ -
3711	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ -	\$ 20,939	\$ -	\$ -
	TOTAL	NON PUBLIC SCHOOLS	\$ 104,473	\$ 540,235	\$ 87,412	\$ 42,203
3812	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 3,000	\$ 3,000	\$ -	\$ -
	TOTAL	BEFORE/AFTER SCHOOL	\$ 3,000	\$ 3,000	\$ -	\$ -
3911	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ -	\$ -	\$ 117	\$ -
	TOTAL	COMPREHENSIVE GRANT	\$ -	\$ -	\$ 117	\$ -
3912	OBJ-TENS 611x TOTAL	CERTIFIED SALARY	\$ 3,198	\$ 3,162	\$ 3,000	\$ 3,000
3912	OBJ-TENS 615x TOTAL		\$ 186	\$ 186	\$ -	\$ 53
3912	OBJ-TENS 621x TOTAL	PSRS	\$ 387	\$ 457	\$ 435	\$ 440
3912	OBJ-TENS 623x TOTAL	MEDICARE/OASDI	\$ 45	\$ 45	\$ 44	\$ 48
3912	OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	\$ 2,570	\$ 2,570	\$ 739	\$ 350
3912	OBJ-TENS 641x TOTAL	SUPPLIES	\$ 18,122	\$ 18,122	\$ 13,181	\$ 15,044
	TOTAL	PARENT INVOLVEMENT	\$ 24,508	\$ 24,542	\$ 17,399	\$ 18,934
4021	OBJ-TENS 651x TOTAL	LAND PURCHASE	\$ -	\$ 500,000	\$ 2,195,231	\$ -
4021	OBJ-TENS 653x TOTAL	IMPROVEMENTS TO SITES	\$ -	\$ -	\$ 10,347	\$ 24,906
4021	OBJ-TENS 659x TOTAL	OTHER CAPITAL OUTLAY	\$ -	\$ -	\$ 226,217	\$ -
	TOTAL	PURCHASE OF LAND	\$ -	\$ 500,000	\$ 2,431,795	\$ 24,906
4031	OBJ-TENS 652x TOTAL	FACILITY IMPROVEMENT	\$ -	\$ 26,286	\$ 1,819,121	\$ 2,444,562
	TOTAL	ARCHITECTS	\$ -	\$ 26,286	\$ 1,819,121	\$ 2,444,562
4051	OBJ-TENS 652x TOTAL	FACILITY IMPROVEMENT	\$ 5,455,781	\$ 1,057,305	\$ 51,181,615	\$ 71,686,908
4051	OBJ-TENS 653x TOTAL	IMPROVEMENTS TO SITES	\$ 2,500,000	\$ 5,980,755	\$ 966,482	\$ 730,474
4051	OBJ-TENS 654x TOTAL	EQUIPMENT	\$ -	\$ 5,800	\$ 5,174,710	\$ 2,147,070
	TOTAL	IMP TO SITES/EQUIP	\$ 7,955,781	\$ 7,043,860	\$ 57,322,807	\$ 74,564,453
5111	OBJ-TENS 661x TOTAL	BOND PRINCIPAL	\$ 4,950,000	\$ 4,670,000	\$ 4,390,000	\$ 6,140,000
	TOTAL	BONDS	\$ 4,950,000	\$ 4,670,000	\$ 4,390,000	\$ 6,140,000
5131	OBJ-TENS 661x TOTAL	LP PRINCIPAL	\$ 1,240,000	\$ 339,956	\$ 333,290	\$ 326,755
	TOTAL	LEASE/PURCHASE PRINCIPAL	\$ 1,240,000	\$ 339,956	\$ 333,290	\$ 326,755
5211	OBJ-TENS 662x TOTAL	BOND INTEREST	\$ 5,378,250	\$ 5,517,075	\$ 5,654,625	\$ 5,705,047

FCT	OBJECT	Account Description	FY22 Bgt	FY21 Bgt	FY20 Act	FY19 Act
	TOTAL	BOND INTEREST	\$ 5,378,250	\$ 5,517,075	\$ 5,654,625	\$ 5,705,047
5231	OBJ-TENS 662x TOTAL	LP INTEREST	\$ 1,180,894	\$ 7,416	\$ 13,465	\$ 20,000
	TOTAL	LEASE/PURCHASE INTEREST	\$ 1,180,894	\$ 7,416	\$ 13,465	\$ 20,000
5311	OBJ-TENS 663x TOTAL	BOND FEES	\$ 5,000	\$ 5,000	\$ 2,500	\$ 2,150
	TOTAL	COSTS OF ISSUANCE-BONDS	\$ 5,000	\$ 5,000	\$ 2,500	\$ 2,150
		GRAND TOTAL EXPENDITURES	\$ 128,454,288	\$ 127,552,846	\$ 171,496,135	\$ 184,416,880

BUDGET SUMMARY - ALL FUNDS

**JC SCHOOLS BUDGET-2021-2022 JUNE 2021
2021-2022 ORIGINAL 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
7/1/2021	\$ 28,616,063	\$ -	\$ 14,010,227	\$ 11,226,051	\$ 47,045,676	\$ 676,736	\$ 10,000,000	\$ 57,722,412
REVENUES								
LOCAL	\$ 55,174,808	\$ 9,306,755	\$ 12,291,000	\$ 1,614,850	\$ 78,387,413	\$ 781,426	\$ 8,795,000	\$ 87,963,839
COUNTY	\$ 4,787,069	\$ 260,000	\$ 1,112,768	\$ -	\$ 6,159,837	\$ -	\$ -	\$ 6,159,837
STATE	\$ 4,820,434	\$ 18,904,013	\$ -	\$ 2,683,791	\$ 26,408,238	\$ -	\$ -	\$ 26,408,238
FEDERAL	\$ 11,690,159	\$ 6,881,654	\$ -	\$ -	\$ 18,571,813	\$ -	\$ -	\$ 18,571,813
OTHER	\$ 49,206	\$ 328,172	\$ -	\$ 126,960	\$ 504,338	\$ -	\$ -	\$ 504,338
TOTAL REVENUES	\$ 76,521,676	\$ 35,680,594	\$ 13,403,768	\$ 4,425,601	\$ 130,031,639	\$ 781,426	\$ 8,795,000	\$ 139,608,065
EXPENDITURES								
SALARIES	\$ 17,321,468	\$ 47,822,254	\$ -	\$ -	\$ 65,143,722	\$ -	\$ 180,000	\$ 65,323,722
BENEFITS	\$ 4,392,447	\$ 12,932,965	\$ -	\$ -	\$ 17,325,412	\$ -	\$ 18,525	\$ 17,343,937
SERVICES/SUPPLIES	\$ 22,890,456	\$ 1,777,000	\$ -	\$ -	\$ 24,667,456	\$ 781,426	\$ 8,707,000	\$ 34,155,882
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 8,563,554	\$ 8,563,554	\$ -	\$ -	\$ 17,127,108
OTHER	\$ -	\$ -	\$ 10,333,250	\$ 2,420,894	\$ 12,754,144	\$ -	\$ -	\$ 15,175,038
TOTAL EXPENDITURES	\$ 44,604,371	\$ 62,532,219	\$ 10,333,250	\$ 10,984,448	\$ 128,454,288	\$ 781,426	\$ 8,905,525	\$ 149,125,687
INTERFUND TRANSFER	\$ (30,815,622)	\$ 26,851,625	\$ -	\$ 3,963,997	\$ -	\$ -	\$ -	\$ 3,963,997
EXCESS/(DEFICIT) - REVENUES OVER EXPENDITURES	\$ 1,101,683	\$ -	\$ 3,070,518	\$ (2,594,850)	\$ 1,577,351	\$ -	\$ (110,525)	\$ 1,466,826
ENDING BALANCE 6/30/2022	\$ 29,717,746	\$ -	\$ 17,080,745	\$ 8,631,201	\$ 55,429,692	\$ 676,736	\$ 9,889,475	\$ 65,995,903
RESTRICTED BALANCE	\$ 625,368	\$ -	\$ -	\$ -	\$ 625,368	\$ -	\$ -	\$ 625,368
ENDING BALANCE 6/30/2022	\$ 29,092,378	\$ -	\$ 17,080,745	\$ 8,631,201	\$ 54,804,324	\$ 676,736	\$ 9,889,475	\$ 65,370,535
ASSESSED VALUATION	\$ 1,393,589,881							
FUND BALANCE % OF EXPENDITURES + CAPITAL PROJECTS TRANSFER	27.7%							

APPENDIX

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A – 2021-2022 Salary Schedules

B – General Obligation Debt Schedule

C – Capital Projects List – FY2022

D – Long Range Budget

E – Enrollment History (September Membership)



**JEFFERSON CITY SCHOOL DISTRICT
2021-2022 TEACHER SALARY SCHEDULE**

APPENDIX A

	BS	BS+16	MA	MA+16	MA+32 Specialist	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

APPENDIX B

NET DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Total Debt Service	Net Debt Service
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

2021 Capital Improvement Projects

Belair Kitchen Remodel	\$ 75,000
Lawson Parking Lot Renovation	\$ 306,000
East Partial Roof and Finish Window replacement	\$ 721,000
SWECC Entire Roof Replacement & Front Entrance Remodel	\$ 305,000
TJ Roof Replacement	\$ 731,000
JCAC/Miller Center Parking Lot Renovation	\$ 315,000
NCC Parking Lot Renovation	\$ 82,000
Carpet and Tile Work Throughout the District	<u>\$ 20,000</u>
TOTAL PROJECTS	\$2,555,000

APPENDIX D

JC SCHOOLS PRELIMINARY OPERATING BUDGET-2021-2022 JUNE 2021

6/10/2021	ACTUAL		ACTUAL		Projection-Non Re		Projection-Re		Projection-Non Re		Projection-Re		Projection-Non Re	
Revenue	2018-19		2019-20		2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
Current & Del Prop Tax	\$ 48,280,188	7%	\$ 49,456,660	2%	\$ 53,550,000	8%	\$ 53,800,000	0%	\$ 54,499,400	1.3%	\$ 55,752,886	2.3%	\$ 56,477,674	1.3%
Prop C	\$ 8,667,288	1%	\$ 8,849,242	2%	\$ 9,100,000	3%	\$ 9,300,000	2%	\$ 9,300,000	0%	\$ 9,500,000	2.2%	\$ 9,700,000	2.1%
Other Local	\$ 3,612,799	-8%	\$ 3,014,499	-17%	\$ 1,481,563	-51%	\$ 1,381,563	-7%	\$ 1,431,563	3.6%	\$ 1,481,563	3.5%	\$ 1,531,563	3.4%
County	\$ 4,764,192	-11%	\$ 7,138,417	50%	\$ 5,247,069	-26%	\$ 5,047,069	-4%	\$ 5,047,069	0.0%	\$ 5,047,069	0.0%	\$ 5,047,069	0.0%
State Revenue	\$ 22,551,838	7%	\$ 22,849,456	1%	\$ 22,474,447	-2%	\$ 23,724,447	6%	\$ 22,324,447	-6%	\$ 22,324,447	0.0%	\$ 22,724,447	1.8%
Federal Revenue	\$ 8,525,959	-8%	\$ 11,061,943	30%	\$ 21,474,863	94%	\$ 18,571,813	-14%	\$ 15,997,310	-14%	\$ 15,997,310	0.0%	\$ 11,997,310	-25%
Other	\$ 343,003	-14%	\$ 409,206	19%	\$ 292,378	-29%	\$ 377,378	29%	\$ 377,378	0.0%	\$ 377,378	0.0%	\$ 377,378	0.0%
Student Activity	\$ 1,220,105	-9%	\$ 964,803	-21%	\$ 781,000	-19%	\$ 781,000	0%	\$ 781,000	0.0%	\$ 781,000	0.0%	\$ 781,000	0.0%
Total Revenues-District	\$ 96,745,267	3.2%	\$ 102,779,422	6.2%	\$ 113,620,320	10.5%	\$ 112,202,270	-1%	\$ 108,977,167	-3%	\$ 110,480,653	1.4%	\$ 107,855,441	-2.4%
% Change	3.23%		6.24%		10.55%		-1.25%		-2.87%		1.38%		-2.38%	
Expenditures														
Salaries	\$ 58,071,722	4.0%	\$ 61,671,489	6.2%	\$ 63,147,482	2.4%	\$ 65,143,722	3%	\$ 66,120,878	1.5%	\$ 67,112,691	1.5%	\$ 68,119,381	1.5%
Health Insurance	\$ 6,216,798	1%	\$ 6,438,218	4%	\$ 6,380,894	-0.9%	\$ 6,401,729	0%	\$ 6,401,729	0.0%	\$ 6,401,729	0.0%	\$ 6,401,729	0.0%
Other Benefits	\$ 10,184,806	4%	\$ 10,364,221	2%	\$ 10,593,105	2.2%	\$ 10,923,683	3%	\$ 11,087,538	1.5%	\$ 11,253,851	1.5%	\$ 11,422,659	1.5%
Purchased Services	\$ 10,533,753	15%	\$ 10,172,162	-3%	\$ 16,701,628	64%	\$ 14,189,181	-15%	\$ 14,294,181	0.7%	\$ 14,399,181	0.7%	\$ 14,504,181	0.7%
Supplies	\$ 7,476,212	-5%	\$ 7,844,137	5%	\$ 9,310,406	19%	\$ 8,282,195	-11%	\$ 8,282,195	0.0%	\$ 8,282,195	0.0%	\$ 8,282,195	0.0%
Utilities	\$ 2,065,863	4.3%	\$ 2,254,464	9.1%	\$ 2,330,000	3%	\$ 2,196,080	-6%	\$ 2,305,884	5%	\$ 2,421,178	5%	\$ 2,542,237	5%
Student Activity	\$ 1,383,896	6%	\$ 884,750	-36%	\$ 781,000	-12%	\$ 781,000	0%	\$ 781,000	0.0%	\$ 781,000	0.0%	\$ 781,000	0.0%
Total Expenditures-District	\$ 94,549,154	4.1%	\$ 98,744,691	4.4%	\$ 108,463,515	9.8%	\$ 107,136,590	-1%	\$ 108,492,405	1.3%	\$ 109,870,826	1.3%	\$ 111,272,383	1.3%
% Change	4.14%		4.44%		9.84%		-1.22%		1.27%		1.27%		1.28%	
Transfer Out to Fund 4	\$ -		\$ 2,435,415		\$ 3,963,997		\$ 3,963,997		\$ 500,000		\$ 500,000		\$ 500,000	
Ending Bal Oper Fund*	\$ 25,200,890		\$ 26,797,887		\$ 27,990,695		\$ 29,092,378		\$ 29,077,140		\$ 29,186,967		\$ 25,270,026	
Fund Bal. %	26.7%		27.1%		25.8%		27.2%		26.8%		26.6%		22.7%	
Chg in End Oper Bal	\$ 2,196,113		\$ 1,596,997		\$ 1,192,808		\$ 1,101,683		\$ (15,238)		\$ 109,828		\$ (3,916,942)	
20% Fund Balance	\$ 18,909,831		\$ 19,748,938		\$ 21,692,703		\$ 21,427,318		\$ 21,698,481		\$ 21,974,165		\$ 22,254,477	
Student Activity Bal	\$ 542,996		\$ 625,368		\$ 625,368		\$ 625,368		\$ 625,368		\$ 625,368		\$ 625,368	
Fund 4 Balance *	\$ 7,180,043		\$ 11,043,688		\$ 11,226,051		\$ 8,631,201		\$ 3,000,000		\$ 3,000,000		\$ 3,000,000	

*Operating Funds Exclude Student Activity Balances & Bond Issue

JCPS SEPTEMBER MEMBERSHIP HISTORY												
2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Proj 2021-22
730	821	709	797	733	752	709	722	668	708	645	609	690
658	711	799	695	796	713	706	689	709	660	687	606	670
635	686	717	791	683	786	693	716	668	685	630	647	583
655	668	681	698	783	670	759	672	717	657	685	606	644
630	667	676	673	678	760	646	742	670	707	671	673	606
636	636	644	665	650	682	747	658	741	663	719	629	674
622	614	636	641	641	649	652	702	655	710	657	686	617
675	596	606	634	624	631	629	650	685	646	712	645	678
638	658	593	601	635	638	609	611	651	693	644	692	647
677	730	696	663	631	680	703	672	625	681	743	734	725
641	649	710	680	659	612	629	646	682	607	666	655	725
635	615	606	649	644	614	582	586	602	627	545	622	600
560	564	555	539	594	576	539	524	531	532	514	508	541
8,391	8,614	8,626	8,726	8,751	8,762	8,603	8,589	8,603	8,576	8,517	8,310	8,401
1.9%	2.6%	0.1%	1.2%	0.3%	0.1%	-1.8%	-0.2%	0.2%	-0.3%	-0.7%	-2.4%	1.1%