



2019-2020 Annual Budget

JUNE 2019

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June 24, 2019

Board of Education:

The Jefferson City Public School District (hereinafter the “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 2019-20 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 2019-20 fiscal year. The budget was developed with input from the staff, the administration, the Board of Education, and the voters of the District.

The educational needs of students today are much different than in the past. We are now preparing our students for careers, many of which do not exist today, and we are preparing them to compete for those jobs against students from around the world. Today’s students need to become lifelong learners so they can remain relevant in our fast changing world. We understand our graduates will face many challenges beyond high school, and it is our mission to prepare them to not only meet those challenges, but to find personal success as well.

This is an exciting time in the history of Jefferson City Public Schools. In April 2017, the voters passed a \$130 million bond issue to construct a second high school (now named Capital City High School) and to construct additions to and completely renovate the existing Jefferson City High School. The voters also passed a \$0.45 operating levy increase for the purpose of staffing and operating Capital City High School and to provide resources to fund needs that the existing budget has been insufficient to fund. This 2019-20 budget only includes the \$0.20 portion of the authorized operating levy increase designated for PK-12 instructional needs, along with \$0.15 of the levy to operate Capital City High School. The remaining \$0.10 portion of the levy for operating the second high school will be phased in during the 2020-21 school year.



BUDGET KEYS 2019-2020

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 2019-20 budget.

- **Passage of Operating Levy** – In fiscal year 2017, the District moved \$1.5 million that was budgeted to be spent on building improvements out of the capital budget back into the operations budget to provide resources vital for students and staff success. We quickly found that, while these newly added resources were going to pay huge dividends, we were still not able to provide many of the necessary supports that were needed.

In April 2017, the community voted to increase the operating levy by \$0.45. The increase had two purposes. \$0.20 of the levy increase was to provide an additional \$2 million to be infused into the operations of the District. The FY18 budget included these dollars being spent on the items described in the campaign including textbooks, technology, a preschool classroom at Callaway Hills, and staff supports in the area of behavior, mental health, and instruction. The



remaining \$0.25 of the levy increase is needed to pay for the increased costs associated with operating the second high school. Since the District was not incurring costs for operating Capital City High School in FY18, that \$0.25 was voluntarily rolled back.

Due to a provision in state statute, the District was required to increase the operating levy by \$0.15 in FY19. 2018 was not a reassessment year and the law states that if you do a voluntary rollback in a non-reassessment year, the same rollback is required in the subsequent reassessment year. Since the District needs the \$0.25 to fund operating costs in FY20, a full voluntary rollback in FY19 was not possible. The additional funds collected in FY19 allowed the District to run a surplus in FY19, which will offset the deficit that will occur in FY20 due to the levy remaining the same in FY20. The final \$0.10 of the operating levy will be in place for FY21.

- **State Funding** – A priority was given to education funding in the state budget for 2019-20. For the third year in a row, the current state budget contains enough funding to fully fund the foundation formula. With full funding of the formula, the State Adequacy Target (SAT) will grow from the current \$6,308 to \$6,375.

The increase in SAT, reduction of thresholds, and inclusion of Pre-K students, will result in \$550,000 additional revenue from the foundation formula.

Except for a slight increase in the state transportation formulas, this budget calls for stable revenues from other state sources.

- **Student Population Growth/At-Risk Student Population Growth** – Student enrollment is expected to grow and another large Kindergarten class is expected in FY20. During the last 16 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 59.4% during this time period. With this growing and changing student population, new resources are needed to adequately educate our students.

- **Staff Compensation** - In continuing the District's Strategic Plan goal to recruit and retain highly qualified staff, the District increased the compensation package across all levels of employees. Prior to FY18, the District went four consecutive years without adding money to the salary schedule and only step movement was granted for raises. In FY18, \$500 was added to every step, and in FY19 an additional \$900 was added to every step which moved the starting salary for a teacher with a bachelor's degree to \$36,900, which ranked 3rd in the Central Region behind Camdenton and School of the Osage. The salary package addresses the importance of quality teachers, support and administrative staff. This budget is written with the recommendation to allow normal movement on the Teacher Salary Schedule along with an increase of \$1,000 to every step. All teachers will receive a \$1,729 raise by advancing one year on the salary schedule and teachers who earn enough college credits will be allowed to earn an additional \$2,135 by moving columns on the salary schedule. The average teacher raise is 3.9%, and similar percentage raises will be given to all classifications of employees.
- **Benefits** - Employee benefits are a major area of concern for most employers. The District took steps in the past to control the spiraling costs of health insurance. Due to the actions taken in years past, the District was able maintain the same rates for 2019-20. This rate hold is happening after the District took an 8% reduction in rates in FY18 preceded by a period of four years of no rate increases. No benefit changes are required to maintain our current rates. The District will be making the same rate contribution in 2019-20 that was made in 2010-11. This is very good news when compared to national medical inflation of 8-10%. These savings free up much needed resources to meet the increasing demands of education.
- **Fund Balance** – The District's books are expected to close with just over a \$2,200,000 surplus for the 2018-19 fiscal year. As mentioned earlier, due to not being able to access the full levy to operate CCHS, the District plans to run a deficit of \$1,400,000 in 2019-20. This would move the fund balance percentage to 23.7% 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, 2019, are expected to increase to \$25,238,542, which is 26.3% 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.

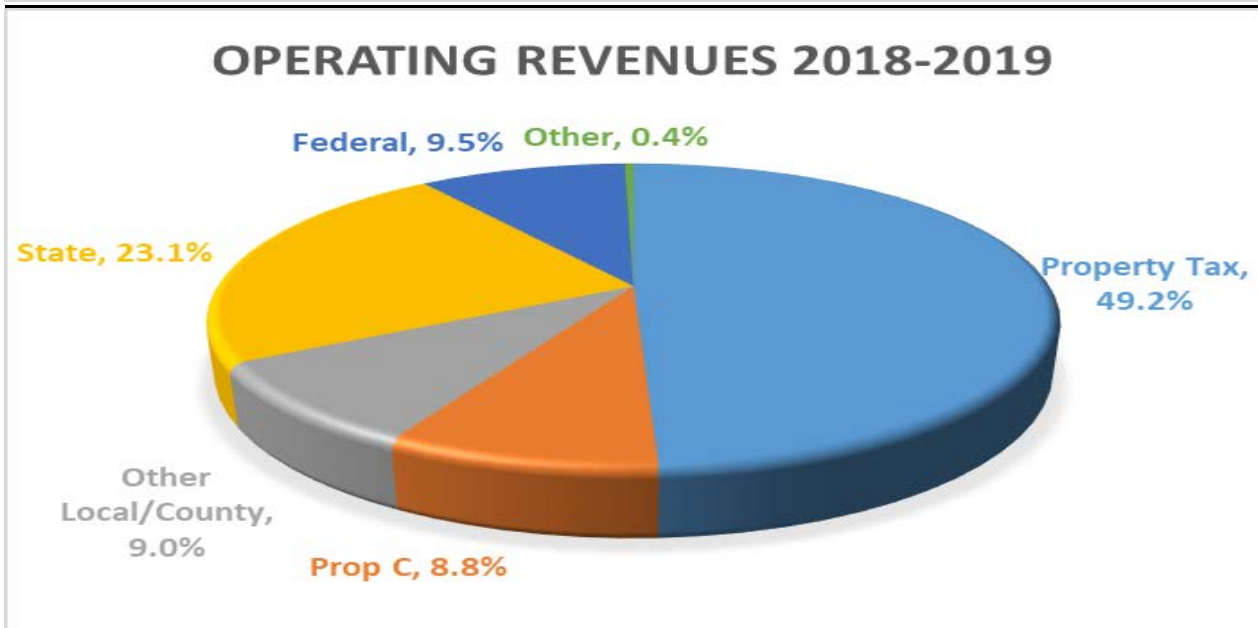
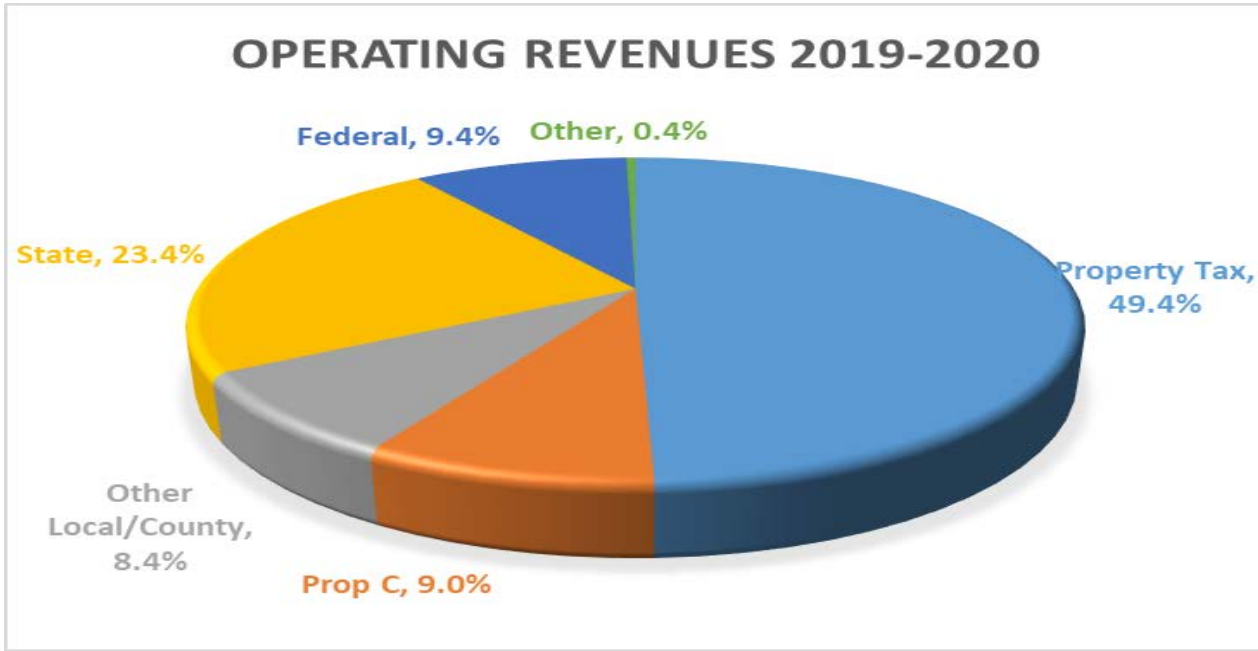
The 2019-20 budget projects a \$1,403,043 deficit to operating reserves. This deficit is inflated due to the restriction to access the rest of the levy to operate the second high school. A large surplus was planned in FY19 and the remaining operating levy to operate CCHS will roll in for FY20 to reduce future deficits and allow the District to maintain healthy balances near the 20% goal. This will leave balances on June 30, 2020, at just over \$23.8 million.

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

The District will closely monitor fund balances over the next several years as it deficit spends during the opening of Capital City High School. 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.

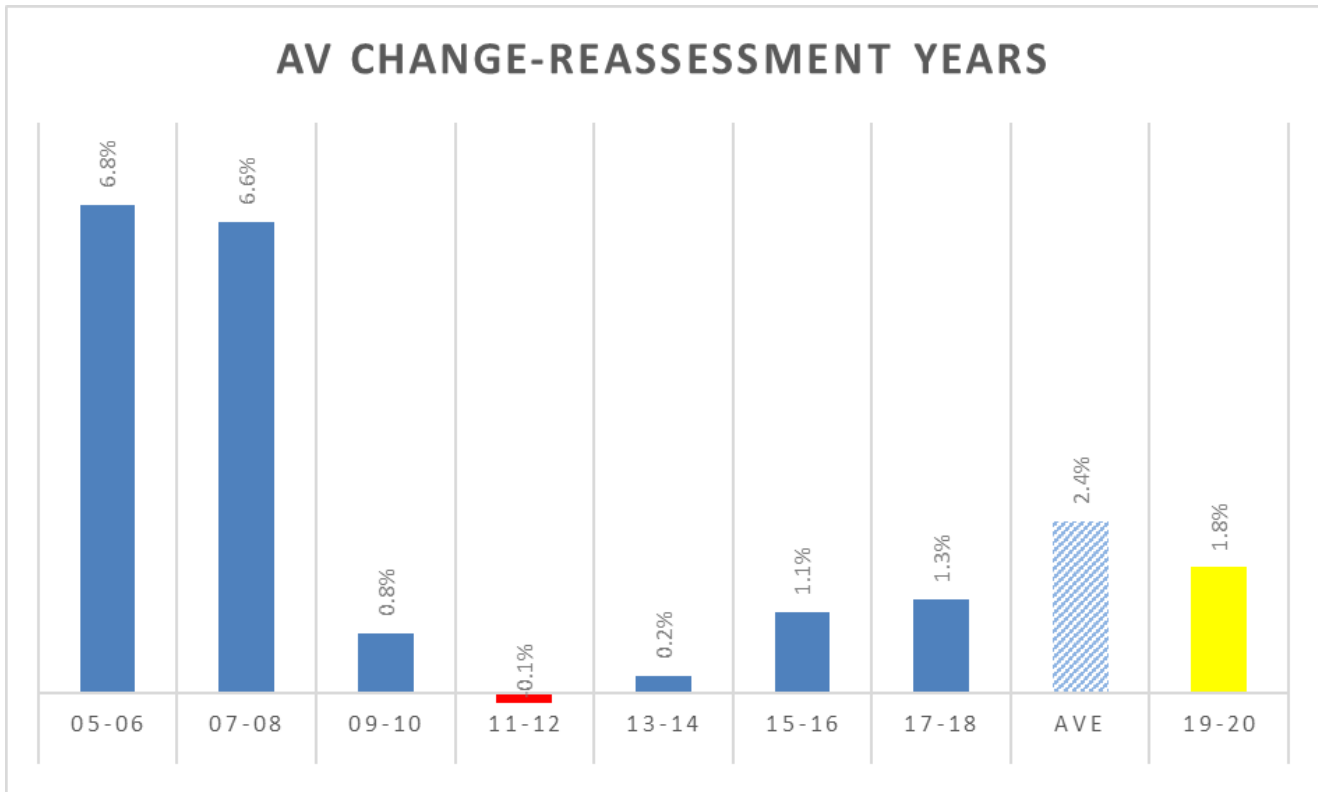
REVENUE

Total receipts for the 2019-20 budget year are estimated at \$116,591,144 but only 85% of this revenue comes in the operating funds. \$12,700,000 comes in the debt service fund to pay off principal and interest of general obligation debt and \$4,050,000 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 2019 is a reassessment year. In these reassessment years, the District will realize changes in values to existing property on the tax rolls, along with changes in personal property and new construction. In discussions with the Cole County Assessor, it looks like we will have a very small reassessment and this budget assumes a 1% increase due to reassessment along with \$10 million in new construction which is historically normal. One can see the combination of these changes in 2005, 2007, 2009, 2011, 2013, 2015, and 2017 resulted in average increases in assessed valuation of an average of 2.4%. This budget is written with an estimated increase of 1.8% increase in assessed valuation.



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. District estimates place the 2019-20 assessed valuation (AV) at \$1,330,000,000.

Tax Rate: As mentioned above, the voters passed a general obligation bond issue and operating levy increase in April 2017. Based on the tax rate calculation projections, the budget calls for the tax rate to increase by stay the same at \$4.6928.

2019-20 TAX RATE

	18-19	19-20	Difference
MAX AUTHORIZED OPERATING	\$4.2849	\$4.2849	\$0.0000
PROP C ROLLBACK	\$0.3242	\$0.3242	\$0.0000
VOLUNTARY ROLLBACK	\$0.1707	\$0.1707	\$0.0000
OPERATING TAX RATE	\$3.7900	\$3.7900	\$0.0000
DEBT SERVICE RATE	\$0.9028	\$0.9028	\$0.0000
TOTAL APPLIED TAX RATE	\$4.6928	\$4.6928	\$0.0000

A person owning a \$150,000 house would pay \$1,337 in real estate property taxes. The budget is written assuming a 98% collection rate for current and delinquent taxes, which is lower than the historical collection rate. The reason for this low assumption is Ameren paid approximately \$400,000 of their taxes under protest in every year since 2013 and it is expected they will do this again. We are hopeful that this case will be settled soon, as we won in the hearings at the State Tax Commission, Cole County Circuit Court, and the Court of Appeals. The case was referred to the Missouri Supreme Court, but they sent it back to the Court of Appeals. Local Property Taxes make up 49.4% of the District's FY20 operating budget compared to 49.2% in FY19. 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. The prior banking agreement expires June 30, 2019. The District did a new bank bid and the new rate, tied to the 90 day T-Bill, is 38 basis points lower than the prior agreement. Administration is expecting T-bill rates to rise during the next fiscal year to offset some of the reduced rate from the new agreement and predict a slight decrease in interest income.

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 Budget	\$1,100,000
2019-2020 Budget	\$1,050,000

County Stock Insurance revenues are very hard to predict. Over the last eleven 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 Budget	\$2,925,727
2019-2020 Budget	\$2,625,727

It is easy to see that 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 \$300,000 less than FY20, as the four most recent years were significantly higher than all prior years.

Under this category, the District also receives funds from Fines and Forfeitures, State Assessed Railroad and Utilities, Food Service sales to students and staff, M&M Surcharge, and miscellaneous other minor revenues. Other local and county revenues account for 8.4% compared to 9.0% in FY19.

Proposition ‘C’ – One-Cent Sales Tax: Prop ‘C’ monies are generated by the \$.01 Prop C sales tax and are distributed to districts based on their prior year Weighted Average Daily Attendance (WADA). Based on recommendations in recent DESE School Finance Memos, this budget assumes \$1,010 per 2018-19 WADA. This results in an increase of \$250,000 over the 2019 budget.

2007	\$6,678,000
2008	\$6,517,000
2009	\$6,198,000
2010	\$5,969,000
2011	\$6,507,000
2012	\$7,098,000
2013	\$7,189,000
2014	\$7,615,000
2015	\$8,064,000
2016	\$8,239,000
2017	\$8,373,000
2018	\$8,570,000
Budget 2019	\$8,660,000
Budget 2020	\$8,910,000

The 1¢ sales tax will account for 9.0% of all 2019-20 operating receipts as compared to 8.8% in FY19.

State Aid: The District’s second largest revenue source is the state of Missouri’s basic foundation formula for education. This formula was rewritten effective July 1, 2006. The formula was phased in over 7 years. FY13 marked the first year districts were paid 100% under the SB287 formula.

Unfortunately, the 2008 financial crisis did not allow the state to keep up with the promise made in SB287 and the formula became massively underfunded.

The state budget has enough funds appropriated to fully fund the foundation formula for the third consecutive year. This budget is written using a proration factor of 100% on the artificially reduced SAT of \$6,375. Due to many moving pieces in the formula, the District should see an increase of \$550,000.

Approximately 80% of the District's state revenue comes from the foundation formula, but an additional \$5.1 million comes from other state sources. The largest of these revenue sources are Early Childhood Special Education (ECSE), State Transportation Aid, Parents as Teachers, and Special Education High Needs. Total operating state funds for 2019-20 will amount to approximately \$23.27 million, 23.4% of District operating receipts vs. 23.1% in FY19.

Federal Funds: The District gets 90% of its federal revenues from three sources (IDEA, Title I/IIA, and Food Reimbursement) and this budget anticipates flat funding in these areas for FY20. Federal operating receipts make up 9.4% of total operating funds, compared to 9.5% last year.

PROGRESS-OPERATING LEVY ELECTION

A major purpose of a school district budget is to allocate resources to consistently improve the instructional program. The budget should be structured to promote success in all aspects of the operation of a district. The District now has more resources to achieve the mission with the passage of the operating levy in April 2017. An increase of \$0.45 was approved, but \$0.25 was earmarked for the operation of Capital City High School. The remaining \$0.20 of the increased levy will provide funding for textbooks, technology, a preschool classroom at Callaway Hills, and supports in the area of behavior, mental health and instructional coaching.

Textbooks: The levy provides \$1 million annually to purchase textbooks to support the curriculum and teaching in the district for all grades. In fiscal year 2018, the District purchased math textbooks and in fiscal year 2019, the District purchased science textbooks. Prior to each purchase year, a pilot program was implemented to test three different vendors. A vendor was selected and the new resources were available for the first day of the school year. With this purchase, the District also receives professional development for staff to help them maximize the use of the new resource. The same process was used in 2018-19 to pilot English/Language Arts (ELA) textbooks and the purchase for grades K-12 ELA textbooks will occur in FY20.

Technology: The passage of the levy will help expand the technology used in grades K-8. The District has done a very good job providing devices to students in grades 9-12, as each student is issued a device. The other grades had fallen behind other districts in the availability of devices in K-8. With the passage of the levy, the District was able to provide a device for every student in grades 6-8, and one device for every two students in grades K-5.

As the District does more online testing and instruction, this infusion of technology will be a huge benefit to teachers and help with student learning.



This levy provided the funds to make the initial investment in these devices and maintain a replacement cycle by using leasing terms that spread out the cash flows for this major expenditure. This budget will add additional devices at the 3-5 level so we will have a 1-1 ratio in grades 3-12.

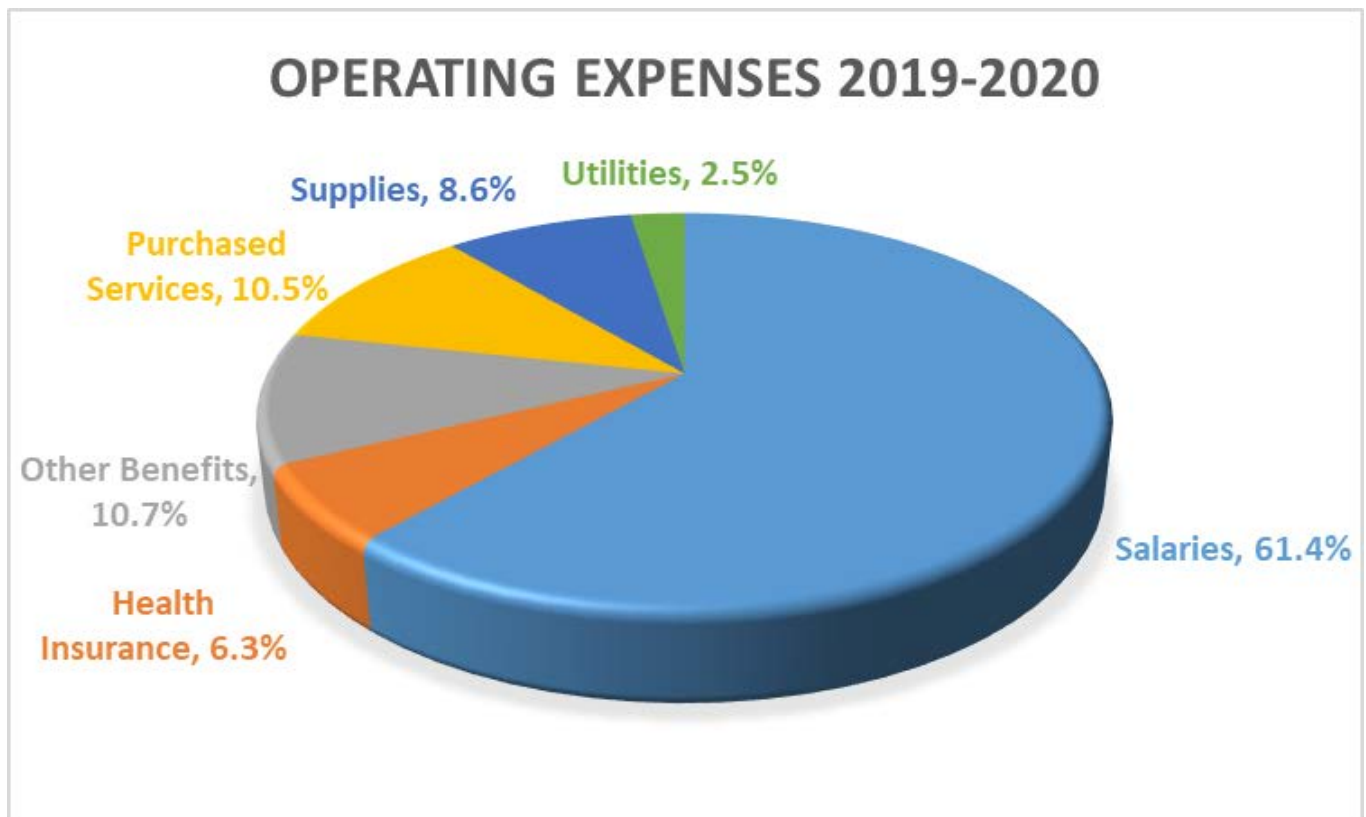
Preschool Class in Callaway County: One of the brightest spots in the District is the Pre-K program at SWECC. One of the challenges of the program is that students are not provided transportation and parents have to get their children to and from school every day. We have had very little participation from students in Callaway County and Callaway Hills has the 2nd highest free & reduced lunch percentage in the district. In an effort to get more participation from students in Callaway County, the levy increase provided the resources for a teacher and an aide to staff a Pre-K classroom at Callaway Hills.

Mental Health, Behavior, and Instructional Supports: Additional eight staff members were hired with this revenue. The District added the following staff positions:

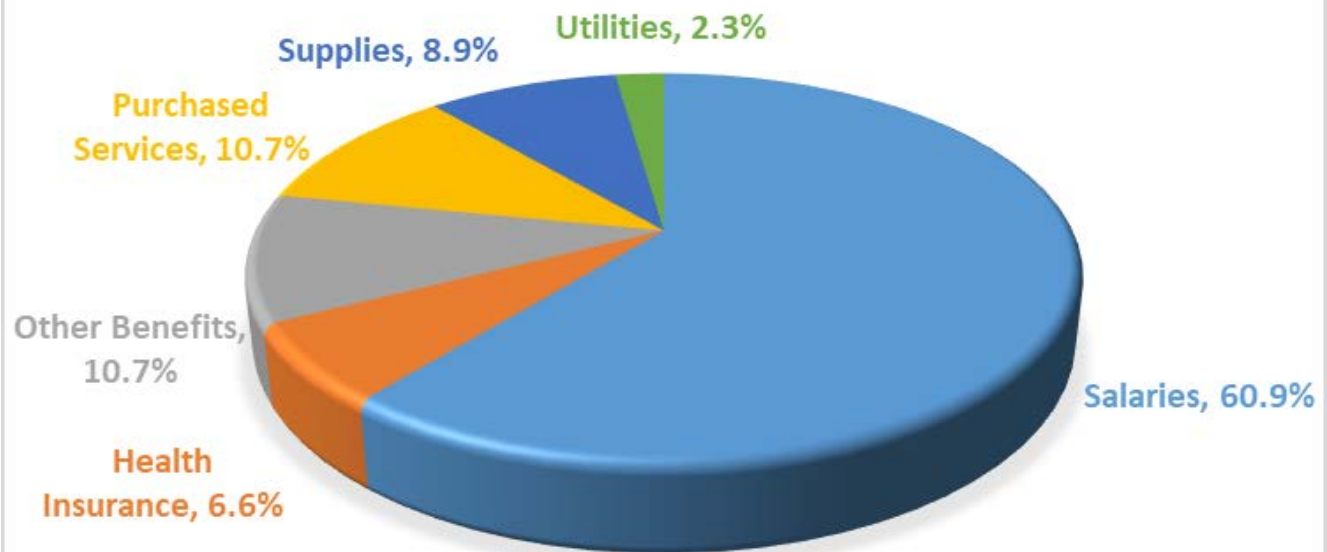
- School Psych Intern
- Teacher for Suspended Student Classroom
- Aide for Suspended Student Classroom
- Instructional coaches at JCHS and TJMS
- Behavior Interventionists at both middle schools
- Instructional Coordinator

EXPENDITURES

Total expenditures for 2019-20 are projected at \$156,981,756. The projected expenses for the operating funds for FY19 are \$100,705,717. An additional \$781,000 is associated with student activities.



OPERATING EXPENSES 2018-2019



Employee Salaries: The District employs approximately 1,400 full time employees and an additional 60 part-time employees. Every month the District pays nearly \$4.8 million in salary to these employees. Included in this budget are 27 additional positions (12 additional staff to operate CCHS, 6 additional staff to accommodate the 5th core of writing at the MS level, MS reading instructional coach, 1 behavior interventionist that is split between Cedar Hill and Belair, 5 special education teachers and 2 special services coordinators). A focus was placed on ensuring we are using our para-professionals efficiently and next year we will reduce the number of para-professionals by 20 FTE.

Quality staff is an essential component of a successful educational system and has been a goal of the Board of Education and administration for a long time. The 2002 tax rate increase for staff salaries placed the District in an advantageous position for attracting and retaining excellent teachers and support personnel. It has been a goal in the intervening years to maintain the momentum through salary increases that recognize the quality of staff.



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

education. The difference in compensation for each column is \$2,135. The recommendation of this budget is to operate the teacher salary schedule for experience and education. It is very important that we continue to maintain the salary schedule each year. In order to stay competitive, we need to look to add dollars to improve the salary schedule when possible. This budget includes an additional \$1,000, added to the base and all cells within the salary schedule. The average raise to teachers equates to a 3.9% increase. In the 2018-19 MST A salary study, the District ranked 3rd in Bachelors/Step 1 and 2nd in

all other levels studied for the central region of Missouri. This increase will move the District ahead of where all districts were on the 2018-19 salary study.

It is equally important to have excellent staff at all levels of the organization. Each category of employees will receive a similar 3.8% raise. The District is constantly evaluating our compensation to the market. Due to the increase in the state minimum wage and the District wanting to remain well above this level, this budget increases the compensation for the District's custodial, food service and para-professional support staff. This budget also increases the pay for summer school across the board.

The total budget for salaries for FY20 is \$61,866,637, which represents 61.4% of the total operating budget. This is an increase of \$3.5 million over FY19.

Employee Benefits: The struggle to provide and retain quality health insurance and retirement programs is an issue of continuing national concern. \$17.1 million or 17.0% 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 \$16.5 million and 17.3% of operating expenses in FY19.

Contributions to the Public School Retirement System (PSRS) were in an "automatic" escalator mode for a number of years. Contribution rates increased .5% each year, from 10.5% in 2003-04 to 14.5%, in 2011-12, of salary plus board paid health insurance for certified staff. The rate stabilized at that point and will not increase in 2019-20. 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 2019-20 year. These contribution rate increases were costing the District about \$240,000 per year. While the reprieve from these automatic cost increases has been appreciated, discussions of a possible rate increase are beginning and remain a possibility in the future.

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

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

Staff members who participate in the health screenings and complete the HRA receive \$30 off their monthly contribution for health insurance, along with a personalized report based on the answers they have provided. This report points out areas of concern and ways to improve their health. The District

receives a global report with all the collective results, which provides valuable information about programs that will be most successful in reducing health care costs. It is important to note that no personally identifiable information is provided to the District. Approximately 80% (over 800) of our staff participate in the questionnaire.

After a 0% increase renewal in 2009-10, the District had a 2.2% increase in premiums for 2010-11, a 4.3% increase in 2011-12 and a 4.2% increase in 2012-13, while keeping benefits the same. The District was able to keep premiums exactly the same in 2013-14, 2014-15, 2015-16, and 2016-17. In 2017-18, the District was actually able to reduce health insurance premiums by 8% and keep them at the same rate in 2018-19. Again, in 2019-20, the rates and benefits will remain the same as the prior year. In 2019-20, 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 \$630,000.

Transportation: 2019-20 will mark the fifth and final year of the contract with First Student that began in July 2016. The contract calls for a 3% rate increase, which amounts to approximately \$100,000. These increases are necessary to keep our bus fleet at an adequate age, but more importantly allow them to pay their drivers a higher wage. This should allow them to properly recruit and retain quality drivers for the safe transportation of our students. As the unemployment rate continues to decline, First Student is having a harder time recruiting and retaining enough quality drivers. The District plans to do an RFP in the fall to evaluate a new transportation contract, and will evaluate the feasibility of bringing transportation in house and district operated.



The District made a change to the start times of schools next year to have all elementary schools start earlier and all secondary schools start later. This will allow for more efficient routing and the District expects to reduce transportation by \$150,000 vs. the costs of operating under the previous schedules.

A huge challenge in the transportation program continues to be predicting fuel costs. The District tries to get the best price on diesel fuel by purchasing fuel by the 7,500-gallon truckload. The District uses approximately 165,000

gallons of fuel each year. FY16 saw a sharp decline in fuel costs and they remained low in FY17 and spiked up to \$370,533 in FY18. The FY19 budget projects an 8% increase to \$400,000. As with all utilities, the FY20 budget calls for a 10% increase in diesel fuel to \$440,000.

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

Energy Cost: The District saw a large increase in utility costs in 2009-10, due mostly to the massive increase in square footage to heat and cool resulting from the expansions at all elementary schools and

the opening of Pioneer Trail Elementary. The budget calls for a 10% increase in utility costs, to guard against higher energy pricing. There is also an additional increase due to the opening of CCHS.

YEAR	ELECTRICTY	NATURAL GAS	TOTAL
2009	\$785,000	\$357,000	\$1,142,000
2010	\$878,000	\$425,000	\$1,303,000
2011	\$1,079,000	\$328,000	\$1,407,000
2012	\$1,110,000	\$221,000	\$1,331,000
2013	\$1,195,000	\$288,000	\$1,483,000
2014	\$1,270,000	\$379,000	\$1,649,000
2015	\$1,346,000	\$288,000	\$1,634,000
2016	\$1,378,000	\$204,000	\$1,582,000
2017	\$1,345,000	\$202,000	\$1,547,000
2018	\$1,373,000	\$238,000	\$1,619,000
2019 Budget	\$1,540,000	\$241,000	\$1,781,000
2020 Budget	\$1,770,000	\$277,000	\$2,047,000

Probably the best approach toward mitigating high energy costs is to establish an energy savings program. The upgrading of HVAC systems at Nichols Career Center, Board of Education Offices, Callaway Hills, Cedar Hill, Belair, South, West and East, as well as lighting improvements at the middle schools provided a significant impact on utility bills. As the plans for renovation of the current high school and construction of the second high school are developed, energy efficiency is discussed often and high efficient systems will be used in both projects.

School Nutrition Services: The school nutrition services department is intended to be a breakeven department. The department receives revenues from state, federal and local sources with the intention of covering the costs of providing nutritious meals. In the 2007-08 school year, the District had to supplement those revenues with an additional \$560,000 of District resources. The department was challenged with trying to reduce this deficit. By the 2012-13 school year, that deficit had been reduced and the department actually made \$94,000. The effect of this reduction is an additional \$650,000 that is freed up for use in educational programs. This budget predicts the department to run a surplus budget, while purchasing \$115,000 of new equipment in 2019-20.



Federal regulations require us to make an effort to have our paid lunch prices comparable to the reimbursement rate we receive for “free priced” meals. The District will need to change prices for the 2019-20 school year and increase lunch prices by \$0.25. The prices will be \$2.75 at the elementary schools and \$3.00 at the secondary schools for lunch and breakfast prices will remain \$1.10 at elementary schools and \$1.25 at the secondary schools.

Capital Projects: The District’s Capital Projects expenditure budget totals \$46,226,414, which includes the final \$42,588,087 associated with construction costs for the current and second high school. The remaining \$3.6 million is \$1,100,000 more than what was budgeted in FY19. These funds come from the following sources: Classroom Trust Fund money, M&M Surtax, vocational grants and other

miscellaneous revenues. This budget will help rebuild the fund balance in this fund after the fund was nearly depleted in the 2015-16 fiscal year.

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

The Capital Projects Fund also has expenditures in this budget to pay the final principal and interest on the technology lease purchase that was implemented in FY2018.

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 \$12,736,926 in revenues and \$10,049,625 in expenses. The funds generated to pay these expenses come from the District's levy dedicated to the Debt Service. The District incurred \$130 million of new bonds in FY2018. The District will have approximately \$148 million in General Obligation Debt outstanding on June 30, 2019. 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.

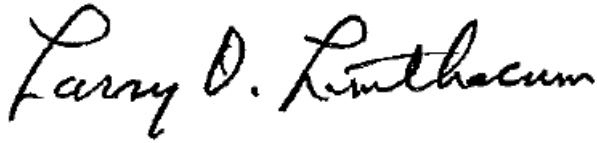
District Reserves: The District has a goal to keep 20% of annual operating expenditures and transfers to the capital projects fund in reserve. At the end of FY19, the reserve will be approximately 26.3%. District resources are defined as annual revenues plus excess reserves. Allocation of these resources is the main priority of the budget. The District plans to wisely use these excess fund balances to provide much needed resources to meet the needs of our students and operate the CCHS until the full levy is phased-in during the FY21 school year. 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 2019-20 budget calls for a deficit of \$1.4 million to the reserves, due mostly to the not having access to the full levy to operate CCHS until next fiscal year. This was planned and will move the fund balance percent to 23.7%. The Long Range Projection, Appendix D, shows that with reasonable assumptions of revenues and expenditures, the District will move to a more balanced budget in FY21 and beyond, with balances leveling off around 22%. We will have a plan to stop using balances to fund the operations of the District.

Summary: This budget provides a lot of excitement and hope for the future of Jefferson City Public Schools. The community came forward and loudly supported the District with approval of a \$130 million bond issue and an operating levy. Taking care of our high school space needs will solve many problems. Maybe more importantly, the influx of operating revenue to provide much needed supports for our staff will help propel us to the next level of educational excellence.

The stated budgetary goal for the Jefferson City Public 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 FY20 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 2019-20 budget for your consideration.



Larry Linthacum
Superintendent



Jason Hoffman
Chief Financial Officer

BUDGET SUMMARY - DISTRICT FUNDS

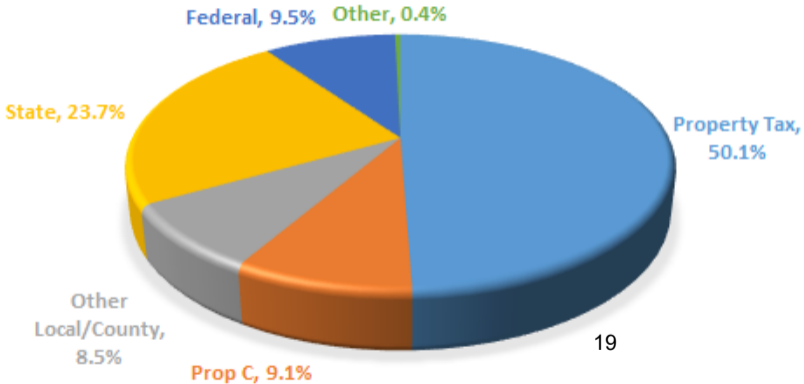
JCPS OPERATING BUDGET-2019-2020 JUNE 2019

2019-2020 ORIGINAL BUDGET SUMMARY

	GENERAL OPERATING	TEACHERS	DEBT SERVICE	CAPITAL PROJECTS	BOND PROJECT	TOTAL
TAX RATE	\$ 3.7900	\$ -	\$ 0.9028	\$ -	\$ -	\$ 4.6928
7/1/2019	\$ 25,915,276	\$ -	\$ 7,055,357	\$ 6,427,566	\$ 42,088,087	\$ 39,398,199
REVENUES						
LOCAL	\$ 52,763,872	\$ 8,916,755	\$ 11,670,000	\$ 1,336,409	\$ 500,000	\$ 75,187,036
COUNTY	\$ 4,275,727	\$ 340,000	\$ 1,066,926	\$ -	\$ -	\$ 5,682,653
STATE	\$ 5,070,586	\$ 18,200,000	\$ -	\$ 2,683,791	\$ -	\$ 25,954,377
FEDERAL	\$ 9,110,356	\$ 233,000	\$ -	\$ -	\$ -	\$ 9,343,356
OTHER	\$ 149,206	\$ 243,172	\$ -	\$ 31,344	\$ -	\$ 423,722
TOTAL REVENUES	\$ 71,369,747	\$ 27,932,927	\$ 12,736,926	\$ 4,051,544	\$ 500,000	\$ 116,591,144
EXPENDITURES						
SALARIES	\$ 14,046,848	\$ 47,819,789	\$ -	\$ -	\$ -	\$ 61,866,637
BENEFITS	\$ 4,510,200	\$ 12,576,632	\$ -	\$ -	\$ -	\$ 17,086,832
SERVICES/SUPPLIES	\$ 21,525,248	\$ 227,000	\$ -	\$ -	\$ -	\$ 21,752,248
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 3,291,572	\$ 42,588,087	\$ 45,879,659
OTHER	\$ -	\$ -	\$ 10,049,625	\$ 346,755	\$ -	\$ 10,396,380
TOTAL EXPENDITURES	\$ 40,082,296	\$ 60,623,421	\$ 10,049,625	\$ 3,638,327	\$ 42,588,087	\$ 156,981,756
INTERFUND TRANSFER	\$ (32,690,494)	\$ 32,690,494	\$ -	\$ -		\$ -
EXCESS/(DEFICIT) - REVENUES OVER EXPENDITURES	\$ (1,403,043)	\$ -	\$ 2,687,301	\$ 413,217	\$ (42,088,087)	\$ (40,390,612)
ENDING BALANCE 6/30/2020	\$ 24,512,233	\$ -	\$ 9,742,658	\$ 6,840,783	\$ -	\$ 41,095,674
RESTRICTED BALANCE	\$ 676,736	\$ -	\$ -	\$ -	\$ -	\$ 676,736
ENDING BALANCE 6/30/2020	\$ 23,835,497	\$ -	\$ 9,742,658	\$ 6,840,783	\$ -	\$ 40,418,938
ASSESSED VALUATION	\$ 1,330,000,000					
FUND BALANCE % OF EXPENDITURES + CAPITAL PROJECTS TRANSFER	23.7%					

REVENUES

OPERATING REVENUES 2019-2020



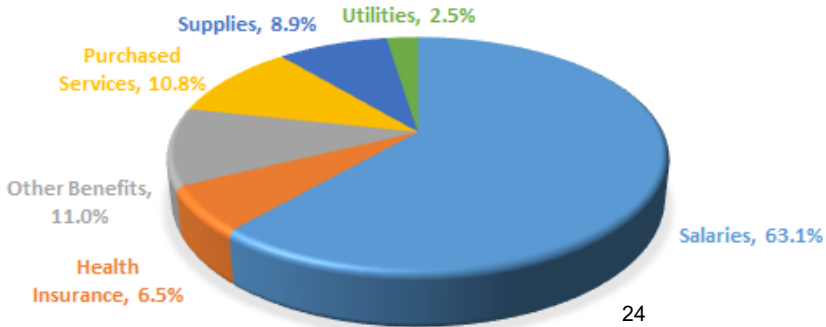
Obj	Description	Fund 1	Fund 2	Fund 3	Fund 4	Total
5111	Current Taxes	\$ 48,342,572	\$ -	\$ 11,495,000	\$ -	\$ 59,837,572
5112	Delinquent Taxes	\$ 750,000	\$ -	\$ 135,000	\$ -	\$ 885,000
5113	Sch Dist Trust Fund (Prop C)	\$ -	\$ 8,910,000	\$ -	\$ -	\$ 8,910,000
5114	Financial Institution Tax	\$ 226,066	\$ -	\$ -	\$ 87,309	\$ 313,375
5115	M & M Surtax	\$ -	\$ -	\$ -	\$ 1,215,000	\$ 1,215,000
5140	Earnings On Investments (1)	\$ 1,043,545	\$ 6,755	\$ 40,000	\$ 525,600	\$ 1,615,900
5150	-5164 Food Service Program	\$ 1,750,000	\$ -	\$ -	\$ -	\$ 1,750,000
5170	Student Activities	\$ 368,574	\$ -	\$ -	\$ -	\$ 368,574
5190	Other Local	\$ 283,115	\$ -	\$ -	\$ 8,500	\$ 291,615
5199	Local - Subtotal	\$ 52,763,872	\$ 8,916,755	\$ 11,670,000	\$ 1,836,409	\$ 75,187,036
5211	Fines, Escheats,etc	\$ -	\$ 340,000	\$ -	\$ -	\$ 340,000
5221	State Assessed Utilities	\$ 1,650,000	\$ -	\$ 415,000	\$ -	\$ 2,065,000
5222	County Stock Insurance Fund	\$ 2,625,727	\$ -	\$ 651,926	\$ -	\$ 3,277,653
5299	County - Subtotal	\$ 4,275,727	\$ 340,000	\$ 1,066,926	\$ -	\$ 5,682,653
5311	Basic Formula - State Monies	\$ -	\$ 17,575,000	\$ -	\$ -	\$ 17,575,000
5312	Transportation	\$ 800,000	\$ -	\$ -	\$ -	\$ 800,000
5314	Early Childhood (3 & 4 Year Old) Special Education	\$ 1,828,000	\$ -	\$ -	\$ -	\$ 1,828,000
5319	Basic Formula - Classroom Trust Fund	\$ -	\$ 625,000	\$ -	\$ 2,680,000	\$ 3,305,000
5322	Career Education/At Risk	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
5324	Educational Screening Prog / Pat	\$ 240,000	\$ -	\$ -	\$ -	\$ 240,000
5332	Career Education	\$ 410,000	\$ -	\$ -	\$ 3,791	\$ 413,791
5333	Food Service - State	\$ 43,428	\$ -	\$ -	\$ -	\$ 43,428
5337	Adult Education & Literacy (AEL) - State	\$ 445,000	\$ -	\$ -	\$ -	\$ 445,000
5359	Career Education Enhancement Grant	\$ 183,663	\$ -	\$ -	\$ -	\$ 183,663
5381	High Need Fund	\$ 1,089,156	\$ -	\$ -	\$ -	\$ 1,089,156
5397	Other - State	\$ 1,339	\$ -	\$ -	\$ -	\$ 1,339
5399	State - Subtotal	\$ 5,070,586	\$ 18,200,000	\$ -	\$ 2,683,791	\$ 25,954,377
5412	Medicaid	\$ 235,000	\$ -	\$ -	\$ -	\$ 235,000
5427	Perkins Basic Grant, Career Education	\$ -	\$ 233,000	\$ -	\$ -	\$ 233,000
5436	Adult Education & Literacy (AEL) - Federal	\$ -	\$ -	\$ -	\$ -	\$ -
5437	IDEA Grants	\$ 24,371	\$ -	\$ -	\$ -	\$ 24,371
5441	IDEA Entitlement Funds, Part B IDEA	\$ 2,147,934	\$ -	\$ -	\$ -	\$ 2,147,934
5442	Early Childhood Special Education - Federal	\$ 364,000	\$ -	\$ -	\$ -	\$ 364,000
5445	School Lunch Program	\$ 2,655,125	\$ -	\$ -	\$ -	\$ 2,655,125
5446	School Breakfast Program	\$ 1,030,538	\$ -	\$ -	\$ -	\$ 1,030,538
5451	Title I, ESEA - Improving The Academic Achievement Of The Disadvantaged	\$ 1,938,935	\$ -	\$ -	\$ -	\$ 1,938,935
5462	Title III	\$ 31,671	\$ -	\$ -	\$ -	\$ 31,671
5465	Title II, Part A, ESEA - Teacher And Principal Quality/PD	\$ 333,723	\$ -	\$ -	\$ -	\$ 333,723
5481	Dept of Health Food Service Programs	\$ 345,000	\$ -	\$ -	\$ -	\$ 345,000
5497	Other - Federal	\$ 4,059	\$ -	\$ -	\$ -	\$ 4,059
5499	Federal - Subtotal	\$ 9,110,356	\$ 233,000	\$ -	\$ -	\$ 9,343,356
5651	Sale Of Other Property/Bonds	\$ 149,206	\$ -	\$ -	\$ 31,344	\$ 180,550
5699	Other Revenue Subtotal	\$ 149,206	\$ -	\$ -	\$ 31,344	\$ 180,550
5810	Tuition From Other Districts	\$ -	\$ 76,338	\$ -	\$ -	\$ 76,338
5820	Area Voc Fees From Other Leas	\$ -	\$ 166,834	\$ -	\$ -	\$ 166,834
5898	Subtotal - Receipts Other	\$ -	\$ 243,172	\$ -	\$ -	\$ 243,172
5899	Total Revenues	\$ 71,369,747	\$ 27,932,927	\$ 12,736,926	\$ 4,551,544	\$ 116,591,144

FD	OBJ	LOC	PROJ	Account Description	Budget FY20	Budget FY19	Actual FY18	Actual FY17
10	5111	0	0	CURRENT TAX	\$ 48,342,572	\$ 47,492,572	\$ 44,484,191	\$ 41,567,691
30	5111	0	0	CURRENT TAX	\$ 11,495,000	\$ 11,295,000	\$ 11,032,914	\$ 3,054,860
10	5112	0	0	DELINQUENT TAX	\$ 750,000	\$ 750,000	\$ 558,993	\$ 733,154
30	5112	0	0	DELINQUENT TAX	\$ 135,000	\$ 135,000	\$ 125,130	\$ 60,260
20	5113	0	0	SALES TAX	\$ 8,910,000	\$ 8,660,000	\$ 8,571,633	\$ 8,373,123
10	5114	0	0	INTANGIBLE TAX	\$ 226,066	\$ 226,066	\$ 226,066	\$ 265,110
40	5114	0	0	INTANGIBLE TAX	\$ 87,309	\$ 87,309	\$ 87,309	\$ 102,389
10	5115	0	0	M & M SURTAX	\$ -	\$ -	\$ 812,287	\$ -
40	5115	0	0	M & M SURTAX	\$ 1,215,000	\$ 1,215,000	\$ 419,157	\$ 1,216,729
10	5116	0	0	IN LIEU OF TAX	\$ 300	\$ 300	\$ 300	\$ 300
10	5121	0	0	CUSTOMIZED TRAINING	\$ -	\$ -	\$ -	\$ 9,574
10	5141	0	0	INTEREST ON INVESTMENTS	\$ 798,245	\$ 848,245	\$ 507,449	\$ 261,886
20	5141	0	0	INTEREST ON INVESTMENTS	\$ 6,755	\$ 6,755	\$ 14,845	\$ 6,755
30	5141	0	0	INTEREST ON INVESTMENTS	\$ 25,000	\$ 25,000	\$ 66,437	\$ 10,336
40	5141	0	0	INTEREST ON INVESTMENTS	\$ 24,000	\$ 24,000	\$ 80,681	\$ 24,511
41	5141	0	917	INTEREST EARNINGS	\$ 250,000	\$ 1,000,000	\$ 1,000,628	\$ -
42	5141	0	918	INTEREST EARNINGS	\$ 250,000	\$ 1,000,000	\$ 79,461	\$ -
10	5142	0	0	INTEREST FROM COUNTY	\$ 245,000	\$ 245,000	\$ 252,111	\$ 233,795
20	5142	0	0	INTEREST FROM COUNTY	\$ -	\$ -	\$ 2,788	\$ 3,341
30	5142	0	0	INTEREST FROM COUNTY	\$ 15,000	\$ 15,000	\$ 57,099	\$ 18,487
40	5142	0	0	INTEREST FROM COUNTY	\$ 1,600	\$ 1,600	\$ 2,130	\$ 1,550
30	5143	9120	0	BOND INTEREST-2012 CROSSOVER	\$ -	\$ -	\$ -	\$ 41,950
30	5143	9140	0	BOND INTEREST-2014 CROSSOVER	\$ -	\$ -	\$ -	\$ 69,747
30	5143	9150	0	BOND INTEREST-2015 REFUNDING	\$ -	\$ -	\$ -	\$ 31,458
30	5143	9160	0	BOND INTEREST-2016 REFUNDING	\$ -	\$ -	\$ -	\$ 249,211
41	5143	0	917	PREMIUM ON BONDS SOLD	\$ -	\$ -	\$ 7,190,641	\$ -
42	5143	0	918	PREMIUM ON BONDS SOLD	\$ -	\$ -	\$ 4,271,218	\$ -
10	5151	0	0	FOOD SERVICE	\$ 1,105,000	\$ 1,105,000	\$ 1,170,225	\$ 286,065
10	5153	0	0	FOOD SERVICE CREDIT CARDS	\$ -	\$ -	\$ -	\$ 564,969
10	5154	0	0	FOOD SERVICE ECHECKS	\$ -	\$ -	\$ -	\$ 183,910
10	5161	0	0	FOOD SERVICE ADULT SALES	\$ 135,000	\$ 135,000	\$ 1,215	\$ 136,429
10	5165	0	0	FOOD SERVICE NON-PROGRAM	\$ 510,000	\$ 510,000	\$ 483,610	\$ 511,678
10	5171	1050	200	MSHSA ADMISSIONS REV	\$ 368,574	\$ 368,574	\$ -	\$ -
40	5179	0	650	MFFH GRANT EQUIP REV	\$ -	\$ -	\$ -	\$ 1,827
10	5191	0	0	BUILDING RENTALS	\$ 3,500	\$ 3,500	\$ 18,937	\$ 26,462
10	5191	0	0	MILLER CTR REVENUE	\$ 28,000	\$ 28,000	\$ 41,750	\$ 40,405
10	5195	0	0	PRIOR PERIOD ADJUSTMENTS	\$ 25,000	\$ 25,000	\$ 8,710	\$ 27,923
10	5195	0	35	PRIOR PERIOD ADJUSTMENT E-RATE	\$ -	\$ -	\$ 277,370	\$ 233,800
10	5195	0	67	PRIOR PERIOD THIRD PARTY SAL/BEN REIMB	\$ 124,687	\$ 154,687	\$ -	\$ -
10	5198	0	0	MISCELLANEOUS LOCAL	\$ 50,000	\$ 80,000	\$ 47,953	\$ 40,835
10	5198	0	35	MISCELLANEOUS LOCAL / E-RATE	\$ -	\$ -	\$ -	\$ 15,423
10	5198	0	67	MISCELLANEOUS LOCAL/3RD PARTY SAL/BEN REIMB	\$ 51,928	\$ 141,928	\$ 52,668	\$ -
40	5198	0	0	CAPITAL PROJECTS MISC	\$ 8,500	\$ 8,500	\$ 10,000	\$ 5,000
				TOTAL LOCAL	\$ 75,187,036	\$ 75,587,036	\$ 81,955,905	\$ 58,410,943
20	5211	0	0	FINES & FORFEITURES	\$ 340,000	\$ 340,000	\$ 361,802	\$ 333,687
10	5221	0	0	STATE ASSESSED UTILITY TA	\$ 1,650,000	\$ 1,650,000	\$ 1,653,591	\$ 1,618,641
30	5221	0	0	STATE ASSESSED UTILITY TA	\$ 415,000	\$ 415,000	\$ 416,742	\$ 246,850
10	5222	0	0	COUNTY STOCK INSURANCE	\$ 2,625,727	\$ 2,925,727	\$ 3,329,056	\$ 3,237,941
30	5222	0	0	COUNTY STOCK INSURANCE	\$ 651,926	\$ 696,926	\$ 825,668	\$ 237,960
				TOTAL COUNTY	\$ 5,682,653	\$ 6,027,653	\$ 6,586,860	\$ 5,675,079
20	5311	0	0	BASIC FORMULA	\$ 17,575,000	\$ 17,050,000	\$ 15,589,671	\$ 15,413,302
10	5312	0	0	TRANSPORTATION	\$ 800,000	\$ 750,000	\$ 623,520	\$ 606,019
10	5314	0	0	EARLY CHILD SPECIAL ED	\$ 1,828,000	\$ 1,828,000	\$ 1,799,221	\$ 1,843,006
40	5314	0	0	ECSE-STATE-CAPITAL REIMB	\$ -	\$ -	\$ 206,000	\$ 206,000
20	5319	0	0	CLASSROOM TRUST	\$ 625,000	\$ 600,000	\$ 730,879	\$ 642,456
40	5319	0	0	CLASSROOM TRUST	\$ 2,680,000	\$ 2,680,000	\$ 2,680,000	\$ 2,680,000
10	5322	0	0	VOCATIONAL/AT RISK	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
10	5324	0	0	PAT EDUCATIONAL/SCREENING	\$ 240,000	\$ 240,000	\$ 277,829	\$ 253,803
10	5332	0	33200	CTE BASE & PERFORMANCE GRANT	\$ 410,000	\$ 410,000	\$ 523,233	\$ 444,156
40	5332	0	33200	CTE BASE & PERFORMANCE GRANT	\$ 3,791	\$ 3,791	\$ -	\$ 3,791
10	5333	0	0	FOOD SERVICE - STATE	\$ 43,428	\$ 43,428	\$ 43,603	\$ 43,428
10	5337	0	33700	AEL - STATE	\$ 445,000	\$ 445,000	\$ 254,597	\$ 49,704
10	5359	0	0	VOCATIONAL ENHANCE (STATE)	\$ 183,663	\$ 114,037	\$ 156,853	\$ 114,037
10	5381	0	0	HIGH NEED FUND	\$ 1,089,156	\$ 1,089,156	\$ 1,089,156	\$ 767,223
10	5397	0	0	OTHER STATE	\$ -	\$ -	\$ 3,314	\$ 123
10	5397	0	49	SCHOOL BASED SOCIAL WORKER	\$ 1,339	\$ 1,339	\$ 26,777	\$ 24,099
				TOTAL STATE	\$ 25,954,377	\$ 25,284,751	\$ 24,034,653	\$ 23,121,145

FD	OBJ	LOC	PROJ	Account Description	Budget FY20	Budget FY19	Actual FY18	Actual FY17
10	5412	0	0	MEDICAID	\$ 235,000	\$ 235,000	\$ 249,956	\$ 180,054
10	5427	0	42701	VOCATIONAL FED/PERKINS	\$ -	\$ -	\$ 32,445	\$ -
20	5427	0	42701	VOCATIONAL/BASIC GRANT	\$ 233,000	\$ 233,000	\$ 150,654	\$ 208,024
10	5436	0	43600	ADULT EDUCATION & LITERACY	\$ -	\$ -	\$ 105,529	\$ 269,446
10	5436	0	43601	AEL-EL CIVICS GRANT	\$ -	\$ -	\$ -	\$ 26,094
10	5437	0	43700	IDEA GRANTS-ASSISTIVE TECHNOLOGIES	\$ 23,171	\$ 23,171	\$ 28,171	\$ 56,787
10	5437	0	43701	PROJECT SEARCH GRANT REV	\$ 1,200	\$ 1,200	\$ -	\$ -
10	5441	0	44100	IDEA PART B REVENUE	\$ 2,147,934	\$ 2,147,934	\$ 2,147,934	\$ 2,072,541
10	5442	0	44200	ECSE 611 REVENUE	\$ 364,000	\$ 364,000	\$ 279,768	\$ 269,834
40	5444	0	0	FOOD SERVICE EQUIP GRANT	\$ -	\$ -	\$ -	\$ 24,345
10	5445	0	0	FOOD SERVICE FEDERAL	\$ 2,655,125	\$ 2,655,125	\$ 2,644,158	\$ 2,605,774
10	5446	0	0	FOOD SERVICE - BREAKFAST	\$ 974,451	\$ 974,451	\$ 936,802	\$ 994,957
10	5449	0	0	FOOD SERVICE - FRUITS & VEG	\$ 56,087	\$ 56,087	\$ 63,935	\$ 81,107
10	5451	0	45100	TITLE I ESEA	\$ 1,938,935	\$ 1,938,935	\$ 1,988,563	\$ 2,063,329
10	5451	0	45102	TITLE I FOCUS SCHOOLS	\$ -	\$ -	\$ 50,996	\$ 16,445
10	5461	0	46100	TITLE IV	\$ -	\$ -	\$ 11,511	\$ -
10	5462	0	46200	TITLE III-LEP	\$ 31,671	\$ 31,671	\$ -	\$ 32,277
10	5465	0	46500	TITLE IIA REVENUE	\$ 333,723	\$ 333,723	\$ 279,530	\$ 321,491
10	5481	0	0	DEPT OF HEALTH FOOD SERVICE	\$ 345,000	\$ 345,000	\$ 317,692	\$ 307,095
10	5497	0	0	OTHER FEDERAL REV	\$ 4,059	\$ 4,059	\$ 2,100	\$ 4,406
10	5497	0	41	AEL NON-GRANT REVENUE	\$ -	\$ -	\$ 449	\$ -
				TOTAL FEDERAL	\$ 9,343,356	\$ 9,343,356	\$ 9,290,192	\$ 9,534,005
41	5611	0	917	BOND PROCEEDS	\$ -	\$ -	\$ 85,000,000	\$ -
42	5611	0	918	BOND PROCEEDS	\$ -	\$ -	\$ 45,000,000	\$ -
10	5631	0	0	INSURANCE PROCEEDS	\$ -	\$ -	\$ 163	\$ -
40	5631	0	0	INSURANCE PROCEEDS	\$ 25,371	\$ 25,371	\$ -	\$ 25,371
10	5651	0	0	SALE OF PROPERTY	\$ 149,206	\$ 149,206	\$ 156,305	\$ 14,929
40	5651	0	0	SALE OF PROPERTY	\$ 5,973	\$ 5,973	\$ -	\$ 5,973
30	5692	9160	0	REFINANCE BONDS-2016 REFUNDING	\$ -	\$ -	\$ -	\$ 5,915,000
20	5821	1050	0	VOC AREA SCHOOL TUITION	\$ 166,834	\$ 166,834	\$ 165,850	\$ 166,835
20	5831	0	0	OTHER LEA'S CONTRACTED ED SERVICES	\$ 76,338	\$ 76,338	\$ 78,161	\$ 80,759
				TOTAL OTHER	\$ 423,722	\$ 423,722	\$ 130,400,479	\$ 6,208,866

EXPENDITURES

OPERATING EXPENSES 2019-2020



Fct	Description	Fund 1	Fund 2	Fund 3	Fund 4	Total
1110	Elementary	\$ 1,411,556	\$ 15,072,975	\$ -	\$ -	\$ 16,484,531
1130	Middle/Junior High	\$ 686,720	\$ 8,091,624	\$ -	\$ -	\$ 8,778,344
1150	Senior High	\$ 831,229	\$ 9,619,852	\$ -	\$ 30,500	\$ 10,481,581
1191	Summer School (Regular)	\$ 292,876	\$ 861,560	\$ -	\$ -	\$ 1,154,436
1192	Juvenile Program	\$ 85,491	\$ 1,210,651	\$ -	\$ 3,950	\$ 1,300,092
1210	Gifted	\$ 6,002	\$ 189,295	\$ -	\$ -	\$ 195,297
1221	Special Education and Related Services	\$ 2,320,232	\$ 5,282,374	\$ -	\$ 10,000	\$ 7,612,606
1224	Proportionate Share Services	\$ 181,840	\$ 70,628	\$ -	\$ -	\$ 252,468
1250	Supplemental Instruction	\$ 143,087	\$ 1,560,843	\$ -	\$ -	\$ 1,703,930
1271	Bilingual	\$ 105,033	\$ 338,615	\$ -	\$ -	\$ 443,648
1280	Early Childhood Special Education	\$ 512,269	\$ 720,490	\$ -	\$ -	\$ 1,232,759
1300	Vocational Instruction	\$ 335,206	\$ 1,626,812	\$ -	\$ 264,659	\$ 2,226,677
1400	Student Activities (Fund 60x)	\$ 1,090,309	\$ 1,536,832	\$ -	\$ 38,904	\$ 2,666,045
1911	Tuition To Other Districts within the State	\$ -	\$ 227,000	\$ -	\$ -	\$ 227,000
1999	Total Instruction (K - 12 Only)	\$ 8,001,850	\$ 46,409,551	\$ -	\$ 348,013	\$ 54,759,414
SUPPORT SERVICES						
2110	Attendance	\$ 247,955	\$ -	\$ -	\$ -	\$ 247,955
2120	Guidance	\$ 244,912	\$ 2,067,722	\$ -	\$ -	\$ 2,312,634
2130	-90 Health, Psych Speech And Audio	\$ 1,970,604	\$ 3,345,331	\$ -	\$ -	\$ 5,315,935
2210	Improvement Of Instruction	\$ 878,433	\$ 1,196,231	\$ -	\$ -	\$ 2,074,664
2214	Professional Development	\$ 177,000	\$ 4,478	\$ -	\$ -	\$ 181,478
2220	-90 Media Services (Library)	\$ 2,426,468	\$ 1,206,468	\$ -	\$ 227,049	\$ 3,859,985
2310	Board Of Education Services	\$ 1,109,323	\$ -	\$ -	\$ -	\$ 1,109,323
2320	- 2330 Executive Administration	\$ 4,334,220	\$ 1,522,457	\$ -	\$ -	\$ 5,856,677
2400	Building Level Administration	\$ 1,464,519	\$ 3,132,068	\$ -	\$ -	\$ 4,596,587
2540	Operation Of Plant	\$ 8,549,291	\$ -	\$ -	\$ 128,000	\$ 8,677,291
2546	Security Services	\$ 477,768	\$ -	\$ -	\$ 36,675	\$ 514,443
2551	Pupil Transportation Contracted	\$ 3,326,134	\$ 143,626	\$ -	\$ -	\$ 3,469,760
2553	Handicapped Transportation Contracted	\$ 533,243	\$ 13,570	\$ -	\$ -	\$ 546,813
2559	Early Childhood Special Education Transportation Services	\$ 293,404	\$ -	\$ -	\$ -	\$ 293,404
2561	Food Services	\$ 5,424,039	\$ -	\$ -	\$ 115,000	\$ 5,539,039
2998	Total Support Services	\$ 31,457,313	\$ 12,631,951	\$ -	\$ 506,724	\$ 44,595,988
2999	Total Instruction & Support	\$ 39,459,163	\$ 59,041,502	\$ -	\$ 854,737	\$ 99,355,402
1610	Adult Basic Education	\$ 167,236	\$ 336,975	\$ -	\$ 1,835	\$ 506,046
1620	- 1690 Adult Continuing Education	\$ -	\$ -	\$ -	\$ -	\$ -
3000	Community Services	\$ 530,476	\$ 1,170,365	\$ -	\$ 23,000	\$ 1,723,841
4000	Facilities Acquisition And Constr	\$ -	\$ -	\$ -	\$ 45,000,087	\$ 45,000,087
5100	Principal & Interest	\$ -	\$ -	\$ 10,049,625	\$ 346,755	\$ 10,396,380
9998	Subtotal Non-instructional /Support	\$ 697,712	\$ 1,507,340	\$ 10,049,625	\$ 45,371,677	\$ 57,626,354
9999	Grand Total	\$ 40,156,875	\$ 60,548,842	\$ 10,049,625	\$ 46,226,414	\$ 156,981,756

OBJ	DESCRIPTION	Fund 1	Fund 2	Fund 3	Fund 4	Total
6100	Salaries	\$ 14,046,848	\$ 47,819,789	\$ -	\$ -	\$ 61,866,637
6199	Salaries - Subtotal	\$ 14,046,848	\$ 47,819,789	\$ -	\$ -	\$ 61,866,637
6211	Teacher Retirement	\$ 42,639	\$ 7,141,001	\$ -	\$ -	\$ 7,183,640
6221	Non-teacher Retirement	\$ 1,043,539	\$ 95,201	\$ -	\$ -	\$ 1,138,740
6231	OASDI	\$ 834,512	\$ 146,638	\$ -	\$ -	\$ 981,150
6232	Medicare	\$ 199,571	\$ 650,141	\$ -	\$ -	\$ 849,712
6240	- 6270 Employee Insurance	\$ 1,782,927	\$ 4,543,651	\$ -	\$ -	\$ 6,326,578
6290	Other Benefits	\$ 607,012	\$ -	\$ -	\$ -	\$ 607,012
6299	Employee Benefits - Subtotal	\$ 4,510,200	\$ 12,576,632	\$ -	\$ -	\$ 17,086,832
6311	Tuition	\$ 1,186,604	\$ 227,000	\$ -	\$ -	\$ 1,413,604
6312	-14 Professional Services	\$ 188,956	\$ -	\$ -	\$ -	\$ 188,956
6315	Audit Services	\$ 32,000	\$ -	\$ -	\$ -	\$ 32,000
6316	, 18 & 19 Technical Services	\$ 467,555	\$ -	\$ -	\$ 88,000	\$ 555,555
6317	Legal Services	\$ 341,183	\$ -	\$ -	\$ -	\$ 341,183
6330	-39 Property Services	\$ 2,182,358	\$ -	\$ -	\$ -	\$ 2,182,358
6341	Contracted Transportation To And From School	\$ 3,431,019	\$ -	\$ -	\$ -	\$ 3,431,019
6342	Other Contracted Pupil Transportation (Non Route)	\$ 227,300	\$ -	\$ -	\$ -	\$ 227,300
6343	-49 Travel	\$ 714,226	\$ -	\$ -	\$ -	\$ 714,226
6351	Property Insurance	\$ 425,054	\$ -	\$ -	\$ -	\$ 425,054
6352	Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
6353	Fidelity Premium	\$ 500	\$ -	\$ -	\$ -	\$ 500
6359	Judgements Against LEA	\$ -	\$ -	\$ -	\$ -	\$ -
6360	-90 Other Purchased Services & Prior Year Adj	\$ 1,156,227	\$ -	\$ -	\$ -	\$ 1,156,227
6399	Purchased Services - Subtotal	\$ 10,352,982	\$ 227,000	\$ -	\$ 88,000	\$ 10,667,982
6410	General Supplies	\$ 4,832,108	\$ -	\$ -	\$ -	\$ 4,832,108
6430	Regular Textbook	\$ 1,030,000	\$ -	\$ -	\$ -	\$ 1,030,000
6440	Library Books	\$ 300,811	\$ -	\$ -	\$ -	\$ 300,811
6450	Periodicals	\$ -	\$ -	\$ -	\$ -	\$ -
6460	Warehouse Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
6471	Food Service Food Only	\$ 2,350,000	\$ -	\$ -	\$ -	\$ 2,350,000
6480	Energy Supplies/Service	\$ 2,487,486	\$ -	\$ -	\$ -	\$ 2,487,486
6490	Other Supplies	\$ 171,861	\$ -	\$ -	\$ -	\$ 171,861
6499	Supplies - Subtotal	\$ 11,172,266	\$ -	\$ -	\$ -	\$ 11,172,266
6510	Land	\$ -	\$ -	\$ -	\$ -	\$ -
6520	Buildings	\$ -	\$ -	\$ -	\$ 42,500,087	\$ 42,500,087
6530	Improvement To Sites	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000
6541	Equipment - General	\$ -	\$ -	\$ -	\$ 215,000	\$ 215,000
6542	Equipment - Instructional Apparatus	\$ -	\$ -	\$ -	\$ 576,572	\$ 576,572
6551	Vehicles (Except School Buses)	\$ -	\$ -	\$ -	\$ -	\$ -
6552	School Buses	\$ -	\$ -	\$ -	\$ -	\$ -
6553	School Buses – Purchased with Specific Funds	\$ -	\$ -	\$ -	\$ -	\$ -
6590	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
6599	Capital Outlay - Subtotal	\$ -	\$ -	\$ -	\$ 45,791,659	\$ 45,791,659
6610	Principal	\$ -	\$ -	\$ 4,390,000	\$ 326,755	\$ 4,716,755
6620	Interest	\$ -	\$ -	\$ 5,654,625	\$ 20,000	\$ 5,674,625
6630	Other (Fin, Fees, Etc)	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
6699	Other Objects - Subtotal	\$ -	\$ -	\$ 10,049,625	\$ 346,755	\$ 10,396,380
9999	Grand Total	\$ 40,082,296	\$ 60,623,421	\$ 10,049,625	\$ 46,226,414	\$ 156,981,756

FCT	OBJ	Account Description	Budget FY20	Budget FY19	Actual FY18	Actual FY17
1111	611x	CERTIFIED SALARIES	\$ 11,725,992	\$ 11,388,439	\$ 11,215,430	\$ 11,038,606
1111	612x	CERTIFIED SUB SALARIES	\$ -	\$ -	\$ -	\$ 825
1111	613x	STIPENDS	\$ -	\$ -	\$ 2,250	\$ 1,500
1111	614x	SICK LEAVE PAYOUT	\$ 37,543	\$ 37,543	\$ 46,442	\$ 34,984
1111	615x	SUPPORT SALARY	\$ 56,873	\$ 57,831	\$ 71,230	\$ 32,774
1111	621x	PSRS	\$ 1,861,607	\$ 1,809,867	\$ 1,809,164	\$ 1,792,901
1111	622x	PEERS	\$ 4,578	\$ 4,453	\$ 4,050	\$ 1,591
1111	623x	OASDI	\$ 168,934	\$ 163,149	\$ 161,169	\$ 154,714
1111	624x	MEDICAL INSURANCE	\$ 1,287,341	\$ 1,287,341	\$ 1,319,810	\$ 1,365,154
1111	631x	CONTRACTED SUB SERVICE	\$ 428,814	\$ 428,814	\$ 387,826	\$ 438,054
1111	633x	SOFTWARE	\$ 58,900	\$ 58,900	\$ -	\$ -
1111	634x	PD/TRAVEL	\$ 500	\$ 500	\$ 45	\$ 108
1111	639x	OTHER PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -
1111	641x	SUPPLIES	\$ 303,449	\$ 303,449	\$ 375,042	\$ 285,671
1111	643x	TEXTBOOKS	\$ 550,000	\$ 550,000	\$ 556,060	\$ -
1111	654x	EQUIPMENT	\$ -	\$ -	\$ 6,645	\$ 1,351
	TOTAL	ELEMENTARY	\$ 16,484,531	\$ 16,090,286	\$ 15,955,162	\$ 15,148,232
1131	611x	CERTIFIED SALARIES	\$ 6,317,290	\$ 5,778,497	\$ 5,481,615	\$ 4,993,160
1131	612x	CERTIFIED SUB SALARIES	\$ -	\$ 4,100	\$ 390	\$ 145
1131	613x	STIPENDS	\$ 750	\$ 750	\$ 3,000	\$ 3,000
1131	614x	SICK LEAVE PAYOUT	\$ 30,380	\$ 30,380	\$ 27,380	\$ 27,358
1131	615x	SUPPORT SALARY	\$ 73,212	\$ 76,773	\$ 112,591	\$ 169,823
1131	617x	SUPPORT SICK LEAVE PAYOUT	\$ 6,000	\$ 6,000	\$ -	\$ -
1131	621x	PSRS	\$ 999,126	\$ 914,027	\$ 876,914	\$ 817,486
1131	622x	PEERS	\$ 8,783	\$ 8,540	\$ 9,171	\$ 9,192
1131	623x	OASDI	\$ 94,007	\$ 85,720	\$ 82,639	\$ 80,346
1131	624x	MEDICAL INSURANCE	\$ 667,944	\$ 623,784	\$ 612,657	\$ 648,008
1131	631x	CONTRACTED SUB SERVICE	\$ 142,047	\$ 142,047	\$ 215,218	\$ 213,112
1131	641x	SUPPLIES	\$ 188,805	\$ 188,805	\$ 185,484	\$ 182,503
1131	643x	TEXTBOOKS	\$ 250,000	\$ 250,000	\$ 237,480	\$ -
1131	654x	EQUIPMENT	\$ -	\$ 1,995	\$ -	\$ 6,018
	TOTAL	MIDDLE SCHOOL	\$ 8,778,344	\$ 8,111,418	\$ 7,844,538	\$ 7,150,150
1151	611x	CERTIFIED SALARIES	\$ 7,470,448	\$ 6,618,720	\$ 6,407,841	\$ 6,068,151
1151	612x	CERTIFIED SUB SALARIES	\$ -	\$ 7,500	\$ 4,736	\$ 3,229
1151	613x	STIPENDS	\$ -	\$ -	\$ 750	\$ 3,750
1151	614x	SICK LEAVE PAYOUT	\$ 23,484	\$ 23,484	\$ 52,622	\$ 70,715
1151	615x	SUPPORT SALARY	\$ 105,175	\$ 111,196	\$ 84,448	\$ 83,806
1151	621x	PSRS	\$ 1,186,700	\$ 1,049,389	\$ 1,026,311	\$ 982,826
1151	622x	PEERS	\$ 6,595	\$ 6,412	\$ 5,185	\$ 2,781
1151	623x	OASDI	\$ 114,933	\$ 103,464	\$ 109,379	\$ 93,687
1151	624x	MEDICAL INSURANCE	\$ 792,526	\$ 723,526	\$ 751,212	\$ 755,225
1151	631x	CONTRACTED SUB SERVICE	\$ 206,990	\$ 206,990	\$ 159,769	\$ 201,633
1151	639x	OTHER PURCHASED SERVICES	\$ 10,000	\$ 10,000	\$ 15,763	\$ -
1151	641x	SUPPLIES	\$ 304,230	\$ 256,230	\$ 237,812	\$ 250,927
1151	643x	TEXTBOOKS	\$ 230,000	\$ 230,000	\$ 267,214	\$ 24,738
1151	654x	EQUIPMENT	\$ 30,500	\$ 30,500	\$ 19,025	\$ 24,604
	TOTAL	HIGH SCHOOL	\$ 10,481,581	\$ 9,377,411	\$ 9,142,066	\$ 8,566,071
1191	611x	CERTIFIED SALARIES	\$ 752,441	\$ 661,361	\$ 610,823	\$ 578,997
1191	615x	SUPPORT SALARY	\$ 241,907	\$ 211,715	\$ 174,873	\$ 186,282
1191	621x	PSRS	\$ 97,392	\$ 84,966	\$ 83,036	\$ 81,897
1191	622x	PEERS	\$ 13,177	\$ 8,435	\$ 8,117	\$ 7,925
1191	623x	OASDI	\$ 28,018	\$ 27,107	\$ 26,073	\$ 24,861
1191	624x	MEDICAL INSURANCE	\$ 6	\$ 6	\$ 6	\$ 6
1191	634x	PD/TRAVEL	\$ 1,200	\$ 1,200	\$ 513	\$ 714

FCT	OBJ	Account Description	Budget FY20	Budget FY19	Actual FY18	Actual FY17
1191	639x	OTHER PURCHASED SERVICES	\$ 7,986	\$ 7,986	\$ 7,986	\$ 120
1191	641x	SUPPLIES	\$ 12,309	\$ 12,309	\$ 25,016	\$ 691
	TOTAL	SUMMER SCHOOL	\$ 1,154,436	\$ 1,015,085	\$ 936,443	\$ 881,493
1192	611x	CERTIFIED SALARIES	\$ 944,721	\$ 915,909	\$ 793,985	\$ 754,338
1192	612x	CERTIFIED SUB SALARIES	\$ -	\$ -	\$ -	\$ -
1192	613x	STIPENDS	\$ -	\$ -	\$ 750	\$ 750
1192	614x	SICK LEAVE PAYOUT	\$ 11,230	\$ 11,230	\$ 3,230	\$ 8,791
1192	615x	SUPPORT SALARY	\$ 33,082	\$ 35,000	\$ -	\$ 37,056
1192	621x	PSRS	\$ 150,017	\$ 145,847	\$ 124,185	\$ 123,467
1192	622x	PEERS	\$ 2,902	\$ 2,822	\$ 962	\$ 1,065
1192	623x	OASDI	\$ 15,522	\$ 14,996	\$ 11,719	\$ 13,434
1192	624x	MEDICAL INSURANCE	\$ 97,856	\$ 97,856	\$ 80,000	\$ 90,064
1192	631x	CONTRACTED SUB SERVICE	\$ 15,262	\$ 15,262	\$ 16,957	\$ 15,066
1192	634x	PD/TRAVEL	\$ 500	\$ 500	\$ 606	\$ 361
1192	641x	SUPPLIES	\$ 25,050	\$ 25,050	\$ 26,388	\$ 23,917
1192	654x	EQUIPMENT	\$ 3,950	\$ 3,950	\$ -	\$ -
	TOTAL	ALTERNATIVE SCHOOL	\$ 1,300,092	\$ 1,268,422	\$ 1,058,781	\$ 1,068,309
1211	611x	CERTIFIED SALARIES	\$ 142,044	\$ 132,510	\$ 182,882	\$ 182,815
1211	612x	CERTIFIED SUB SALARIES	\$ -	\$ -	\$ -	\$ -
1211	613x	STIPENDS	\$ -	\$ -	\$ 1,500	\$ -
1211	614x	SICK LEAVE PAYOUT	\$ 9,500	\$ 9,500	\$ -	\$ -
1211	621x	PSRS	\$ 20,545	\$ 19,974	\$ 28,867	\$ 29,065
1211	623x	OASDI	\$ 1,815	\$ 1,753	\$ 2,583	\$ 2,577
1211	624x	MEDICAL INSURANCE	\$ 15,391	\$ 15,391	\$ 16,944	\$ 18,376
1211	631x	CONTRACTED SUB SERVICE	\$ 2,790	\$ 2,790	\$ 5,253	\$ 2,723
1211	641x	SUPPLIES	\$ 3,212	\$ 3,212	\$ 2,265	\$ 2,536
	TOTAL	GIFTED	\$ 195,297	\$ 185,130	\$ 240,294	\$ 238,092
1221	611x	CERTIFIED SALARIES	\$ 3,372,973	\$ 2,944,723	\$ 4,349,827	\$ 4,109,171
1221	612x	CERTIFIED SUB SALARIES	\$ -	\$ -	\$ 225	\$ 356
1221	613x	STIPENDS	\$ -	\$ -	\$ 750	\$ 1,500
1221	614x	SICK LEAVE PAYOUT	\$ 11,805	\$ 11,805	\$ 11,813	\$ 10,003
1221	615x	SUPPORT SALARY	\$ 2,074,959	\$ 2,195,253	\$ 2,731,142	\$ 2,411,806
1221	617x	SUPPORT SICK LEAVE PAYOUT	\$ 4,367	\$ 4,367	\$ 10,167	\$ 2,002
1221	621x	PSRS	\$ 579,321	\$ 508,919	\$ 698,890	\$ 674,652
1221	622x	PEERS	\$ 131,790	\$ 147,628	\$ 189,384	\$ 166,857
1221	623x	OASDI	\$ 196,563	\$ 205,826	\$ 276,195	\$ 240,193
1221	624x	MEDICAL INSURANCE	\$ 656,112	\$ 727,874	\$ 935,318	\$ 921,850
1221	631x	CONTRACTED SUB SERVICE	\$ 257,790	\$ 257,790	\$ 191,183	\$ 248,163
1221	634x	PD/TRAVEL	\$ 5,950	\$ 5,950	\$ 5,812	\$ 6,948
1221	639x	OTHER PURCHASED SERVICES	\$ 195,000	\$ 195,000	\$ 185,308	\$ 182,597
1221	641x	SUPPLIES	\$ 94,115	\$ 94,115	\$ 65,796	\$ 82,206
1221	649x	OTHER MATERIALS	\$ 21,861	\$ 21,861	\$ 17,276	\$ 20,098
1221	654x	EQUIPMENT	\$ 10,000	\$ 10,000	\$ 13,359	\$ 4,701
	TOTAL	SPECIAL EDUCATION SERVICES	\$ 7,612,606	\$ 7,331,111	\$ 9,682,447	\$ 9,083,100
1224	611x	CERTIFIED SALARIES	\$ 60,935	\$ 59,181	\$ 65,358	\$ 53,971
1224	615x	SUPPORT SALARY	\$ 20,173	\$ 19,500	\$ 23,652	\$ 19,525
1224	621x	PSRS	\$ 4,830	\$ 4,695	\$ 3,142	\$ 2,586
1224	622x	PEERS	\$ 1,846	\$ 1,796	\$ 1,699	\$ 1,458
1224	623x	OASDI	\$ 5,883	\$ 5,694	\$ 5,277	\$ 4,299
1224	624x	MEDICAL INSURANCE	\$ 519	\$ 519	\$ 1,225	\$ 2,369
1224	633x	NON-PUBLIC PURCHASED SERVICE	\$ 158,282	\$ 158,282	\$ 171,570	\$ 150,995
1224	641x	SUPPLIES	\$ -	\$ -	\$ -	\$ 105
	TOTAL	PROPORTIONATE SHARE	\$ 252,468	\$ 249,667	\$ 271,922	\$ 235,307

FCT	OBJ	Account Description	Budget FY20	Budget FY19	Actual FY18	Actual FY17
1251	611x	CERTIFIED SALARIES	\$ 1,151,572	\$ 1,118,422	\$ 768,220	\$ 787,746
1251	613x	STIPENDS	\$ -	\$ -	\$ -	\$ -
1251	614x	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -
1251	615x	SUPPORT SALARY	\$ 98,486	\$ 103,117	\$ 23	\$ 134
1251	621x	PSRS	\$ 186,403	\$ 181,222	\$ 121,831	\$ 125,128
1251	622x	PEERS	\$ 3,573	\$ 3,475	\$ 2	\$ 5
1251	623x	OASDI	\$ 24,409	\$ 23,594	\$ 10,273	\$ 10,870
1251	624x	MEDICAL INSURANCE	\$ 136,782	\$ 136,782	\$ 76,575	\$ 83,428
1251	631x	CONTRACTED SUB SERVICE	\$ 30,500	\$ 30,500	\$ 5,163	\$ 28,675
1251	634x	PD/TRAVEL	\$ -	\$ -	\$ 1,129	\$ 308
1251	639x	OTHER PURCHASED SERVICES	\$ 18,090	\$ 18,090	\$ 24,170	\$ 19,855
1251	641x	SUPPLIES	\$ 54,115	\$ 77,031	\$ 42,903	\$ 27,070
1251	649x	OTHER MATERIALS	\$ -	\$ -	\$ 8,320	\$ 10,255
1251	654x	EQUIPMENT	\$ -	\$ -	\$ -	\$ -
	TOTAL	TITLE I	\$ 1,703,930	\$ 1,692,233	\$ 1,058,609	\$ 1,093,474
1271	611x	CERTIFIED SALARIES	\$ 269,703	\$ 261,939	\$ 252,991	\$ 246,918
1271	612x	CERTIFIED SUB SALARIES	\$ -	\$ -	\$ -	\$ -
1271	613x	STIPENDS	\$ -	\$ -	\$ 750	\$ -
1271	615x	SUPPORT SALARY	\$ 85,031	\$ 89,961	\$ 63,394	\$ 67,588
1271	621x	PSRS	\$ 42,404	\$ 41,226	\$ 39,840	\$ 39,291
1271	622x	PEERS	\$ 1,858	\$ 1,807	\$ 626	\$ 16
1271	623x	OASDI	\$ 10,798	\$ 10,445	\$ 8,323	\$ 8,504
1271	624x	MEDICAL INSURANCE	\$ 22,975	\$ 22,975	\$ 22,839	\$ 24,335
1271	631x	CONTRACTED SUB SERVICE	\$ 1,887	\$ 1,887	\$ 1,958	\$ 1,561
1271	634x	PD/TRAVEL	\$ 2,017	\$ 2,017	\$ 847	\$ 945
1271	639x	OTHER PURCHASED SERVICES	\$ 5,798	\$ 5,798	\$ 2,359	\$ 4,578
1271	641x	SUPPLIES	\$ 1,177	\$ 1,177	\$ 1,136	\$ 1,306
	TOTAL	BILINGUAL	\$ 443,648	\$ 439,232	\$ 395,062	\$ 395,042
1281	611x	CERTIFIED SALARIES	\$ 510,159	\$ 492,309	\$ 965,180	\$ 908,005
1281	612x	CERTIFIED SUB SALARIES	\$ -	\$ -	\$ -	\$ -
1281	613x	STIPENDS	\$ -	\$ -	\$ 750	\$ -
1281	614x	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -
1281	615x	SUPPORT SALARY	\$ 371,698	\$ 371,189	\$ 406,074	\$ 407,199
1281	617x	SUPPORT SICK LEAVE PAYOUT	\$ 37	\$ 37	\$ 37	\$ -
1281	621x	PSRS	\$ 81,560	\$ 79,293	\$ 157,295	\$ 148,208
1281	622x	PEERS	\$ 26,783	\$ 26,043	\$ 30,864	\$ 29,808
1281	623x	OASDI	\$ 34,513	\$ 33,398	\$ 40,711	\$ 41,602
1281	624x	MEDICAL INSURANCE	\$ 118,194	\$ 118,194	\$ 183,492	\$ 184,434
1281	631x	CONTRACTED SUB SERVICE	\$ 19,170	\$ 19,170	\$ 32,824	\$ 18,811
1281	633x	CONTRACTED PT/OT/SPEECH	\$ 21,000	\$ 21,000	\$ 21,699	\$ 21,036
1281	634x	PD/TRAVEL	\$ 4,100	\$ 4,100	\$ 5,704	\$ 5,086
1281	639x	OTHER PURCHASED SERVICES	\$ 17,896	\$ 17,896	\$ 22,411	\$ 24,555
1281	641x	SUPPLIES	\$ 27,649	\$ 27,649	\$ 15,657	\$ 19,046
1281	654x	EQUIPMENT	\$ -	\$ -	\$ -	\$ -
	TOTAL	EARLY CHILDHOOD SPECIAL EDUCATION	\$ 1,232,759	\$ 1,210,278	\$ 1,882,699	\$ 1,807,790
1391	611x	CERTIFIED SALARIES	\$ 1,280,302	\$ 1,243,445	\$ 1,409,373	\$ 1,427,441
1391	612x	CERTIFIED SUB SALARIES	\$ -	\$ -	\$ 180	\$ 191
1391	613x	STIPENDS	\$ -	\$ -	\$ 750	\$ 1,500
1391	614x	SICK LEAVE PAYOUT	\$ 10,228	\$ 10,228	\$ 20,906	\$ 20,351
1391	615x	SUPPORT SALARY	\$ -	\$ -	\$ -	\$ -
1391	621x	PSRS	\$ 199,056	\$ 193,523	\$ 218,066	\$ 226,402
1391	623x	OASDI	\$ 17,488	\$ 16,886	\$ 22,529	\$ 19,737
1391	624x	MEDICAL INSURANCE	\$ 119,738	\$ 119,738	\$ 142,726	\$ 153,590

FCT	OBJ	Account Description	Budget FY20	Budget FY19	Actual FY18	Actual FY17
1391	631x	CONTRACTED SUB SERVICE	\$ 62,550	\$ 43,150	\$ 36,258	\$ 37,474
1391	634x	PD/TRAVEL	\$ 12,000	\$ 12,000	\$ 14,226	\$ 7,960
1391	639x	OTHER PURCHASED SERVICES	\$ 22,815	\$ 32,618	\$ 17,747	\$ 4,838
1391	641x	SUPPLIES	\$ 237,841	\$ 209,450	\$ 215,455	\$ 225,498
1391	654x	EQUIPMENT	\$ 264,659	\$ 167,315	\$ 213,155	\$ 150,611
	TOTAL	AG ED PROGRAMS	\$ 2,226,677	\$ 2,048,353	\$ 2,311,370	\$ 2,275,594
1411	611x	CERTIFIED SALARIES	\$ 334,881	\$ 320,170	\$ 245,198	\$ 253,311
1411	613x	STIPENDS	\$ 275,771	\$ 177,892	\$ 170,725	\$ 170,093
1411	614x	SICK LEAVE PAYOUT	\$ -	\$ -	\$ 5,915	\$ -
1411	615x	SUPPORT SALARY	\$ 8,614	\$ 8,326	\$ 6,027	\$ 2,413
1411	621x	PSRS	\$ 52,609	\$ 51,147	\$ 46,866	\$ 62,862
1411	622x	PEERS	\$ 11,164	\$ 10,856	\$ 150	\$ 45
1411	623x	OASDI	\$ 17,266	\$ 16,704	\$ 12,652	\$ 6,701
1411	624x	MEDICAL INSURANCE	\$ 17,384	\$ 17,384	\$ 11,746	\$ 18,864
1411	633x	RENT	\$ 6,500	\$ -	\$ -	\$ -
1411	634x	PD/TRAVEL	\$ 171,800	\$ 68,650	\$ 10,549	\$ 22,380
1411	637x	DUES & MEMBERSHIP	\$ -	\$ -	\$ -	\$ -
1411	639x	OTHER PURCHASED SERVICES	\$ 302,440	\$ 181,920	\$ 88,359	\$ 39,917
1411	641x	SUPPLIES	\$ 381,800	\$ 352,141	\$ 196,487	\$ 128,556
1411	654x	EQUIPMENT	\$ 38,904	\$ 38,904	\$ 25,258	\$ 22,744
	TOTAL	STUDENT ACTIVITIES	\$ 1,619,133	\$ 1,244,094	\$ 819,933	\$ 727,886
1421	613x	STIPENDS	\$ 724,999	\$ 429,653	\$ 432,829	\$ 415,854
1421	615x	SUPPORT SALARY	\$ 222,588	\$ 215,160	\$ 190,193	\$ 169,904
1421	621x	PSRS	\$ 71,556	\$ 69,568	\$ 68,746	\$ 64,410
1421	622x	PEERS	\$ 7,900	\$ 7,682	\$ 5,804	\$ 5,226
1421	623x	OASDI	\$ 19,869	\$ 19,218	\$ 18,639	\$ 17,398
1421	624x	MEDICAL INSURANCE	\$ -	\$ -	\$ 445	\$ -
	TOTAL	ATHLETICS	\$ 1,046,912	\$ 741,281	\$ 716,655	\$ 672,792
1611	611x	CERTIFIED SALARIES	\$ 283,589	\$ 275,425	\$ 201,873	\$ 239,800
1611	613x	STIPENDS	\$ -	\$ -	\$ -	\$ 4,579
1611	614x	SICK LEAVE PAYOUT	\$ -	\$ -	\$ 2,130	\$ -
1611	615x	SUPPORT SALARY	\$ 81,258	\$ 78,547	\$ 61,707	\$ 36,134
1611	621x	PSRS	\$ 18,862	\$ 18,338	\$ 14,369	\$ 16,611
1611	622x	PEERS	\$ 7,714	\$ 7,502	\$ 4,341	\$ 2,888
1611	623x	OASDI	\$ 21,355	\$ 20,672	\$ 14,609	\$ 14,968
1611	624x	MEDICAL INSURANCE	\$ 22,924	\$ 22,924	\$ 18,008	\$ 18,425
1611	633x	RENT/WATER	\$ 12,400	\$ 12,400	\$ 12,587	\$ 12,482
1611	634x	PD/TRAVEL	\$ -	\$ -	\$ 320	\$ -
1611	639x	OTHER PURCHASED SERVICES	\$ 23,191	\$ 23,191	\$ 16,739	\$ 13,253
1611	641x	SUPPLIES	\$ 27,062	\$ 27,062	\$ 28,597	\$ 5,813
1611	648x	UTILITIES	\$ 5,856	\$ 5,324	\$ 6,447	\$ 6,736
1611	654x	EQUIPMENT	\$ 1,835	\$ 1,835	\$ -	\$ -
	TOTAL	ADULT BASIC EDUCATION	\$ 506,046	\$ 493,220	\$ 381,728	\$ 371,687
1911	631x	CONTRACTED SUB SERVICE	\$ 227,000	\$ 227,000	\$ 232,719	\$ 154,915
	TOTAL	PAYMENTS TO OTHER DISTRICTS	\$ 227,000	\$ 227,000	\$ 232,719	\$ 154,915
2113	615x	SUPPORT SALARY	\$ 190,548	\$ 184,190	\$ 176,825	\$ 194,142
2113	622x	PEERS	\$ 15,152	\$ 14,734	\$ 13,467	\$ 14,940
2113	623x	OASDI	\$ 13,625	\$ 13,192	\$ 12,279	\$ 13,738
2113	624x	MEDICAL INSURANCE	\$ 21,630	\$ 21,630	\$ 20,261	\$ 24,487
2113	639x	OTHER PURCHASED SERVICES	\$ 2,500	\$ 2,500	\$ -	\$ 2,054
2113	641x	SUPPLIES	\$ 4,500	\$ 4,500	\$ 2,127	\$ -
	TOTAL	SOCIAL WORKER	\$ 247,955	\$ 240,746	\$ 224,958	\$ 249,362

FCT	OBJ	Account Description	Budget FY20	Budget FY19	Actual FY18	Actual FY17
	2121 611x	CERTIFIED SALARIES	\$ 1,634,226	\$ 1,587,183	\$ 1,614,796	\$ 1,609,582
	2121 613x	STIPENDS	\$ -	\$ -	\$ 1,500	\$ 750
	2121 614x	SICK LEAVE PAYOUT	\$ 7,500	\$ 7,500	\$ 7,742	\$ 19,162
	2121 615x	SUPPORT SALARY	\$ 172,312	\$ 166,562	\$ 166,272	\$ 166,482
	2121 617x	SUPPORT SICK LEAVE PAYOUT	\$ 3,309	\$ 3,309	\$ 3,309	\$ -
	2121 621x	PSRS	\$ 257,609	\$ 250,448	\$ 250,340	\$ 259,839
	2121 622x	PEERS	\$ 14,031	\$ 13,644	\$ 15,909	\$ 16,143
	2121 623x	OASDI	\$ 34,141	\$ 32,996	\$ 35,509	\$ 36,478
	2121 624x	MEDICAL INSURANCE	\$ 178,264	\$ 178,264	\$ 188,329	\$ 204,123
	2121 631x	CONTRACTED SUB SERVICE	\$ 5,742	\$ 5,742	\$ 1,132	\$ 5,742
	2121 641x	SUPPLIES	\$ 5,500	\$ 5,500	\$ 4,616	\$ 4,827
	TOTAL	GUIDANCE	\$ 2,312,634	\$ 2,251,148	\$ 2,289,454	\$ 2,323,129
	2134 615x	SUPPORT SALARY	\$ 666,957	\$ 644,700	\$ 643,743	\$ 602,302
	2134 617x	SUPPORT SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ 9,363
	2134 622x	PEERS	\$ 48,652	\$ 47,311	\$ 47,344	\$ 44,458
	2134 623x	OASDI	\$ 49,444	\$ 47,874	\$ 48,133	\$ 45,229
	2134 624x	MEDICAL INSURANCE	\$ 78,198	\$ 78,198	\$ 68,791	\$ 74,284
	2134 631x	CONTRACTED SUB SERVICE	\$ 3,500	\$ 3,500	\$ 3,704	\$ 2,779
	2134 634x	PD/TRAVEL	\$ 500	\$ 500	\$ -	\$ -
	2134 639x	OTHER PURCHASED SERVICES	\$ -	\$ 4,533	\$ 1,332	\$ 18,815
	2134 641x	SUPPLIES	\$ 19,500	\$ 19,500	\$ 16,006	\$ 17,452
	TOTAL	HEALTH SERVICES	\$ 866,751	\$ 846,116	\$ 829,054	\$ 814,682
	2141 611x	CERTIFIED SALARIES	\$ 743,522	\$ 722,118	\$ 610,964	\$ 609,341
	2141 621x	PSRS	\$ 101,839	\$ 99,008	\$ 81,858	\$ 89,612
	2141 622x	PEERS	\$ 7,371	\$ 7,167	\$ 6,916	\$ 3,462
	2141 623x	OASDI	\$ 15,676	\$ 15,154	\$ 13,387	\$ 10,939
	2141 624x	MEDICAL INSURANCE	\$ 68,033	\$ 68,033	\$ 57,083	\$ 61,845
	2141 631x	CONTRACTED SUB SERVICE	\$ 714	\$ 714	\$ 8,229	\$ 714
	2141 641x	SUPPLIES	\$ 2,000	\$ 2,000	\$ 2,210	\$ 12,221
	TOTAL	BEHAVIOR	\$ 939,155	\$ 914,194	\$ 780,648	\$ 788,134
	2142 611x	CERTIFIED SALARIES	\$ 691,918	\$ 672,000	\$ -	\$ -
	2142 615x	SUPPORT SALARY	\$ 105,268	\$ 104,000	\$ -	\$ -
	2142 621x	PSRS	\$ 98,912	\$ 96,164	\$ -	\$ -
	2142 622x	PEERS	\$ 7,910	\$ 7,691	\$ -	\$ -
	2142 623x	OASDI	\$ 21,368	\$ 20,664	\$ -	\$ -
	2142 624x	MEDICAL INSURANCE	\$ 67,828	\$ 67,828	\$ -	\$ -
	TOTAL	PSYCHOLOGICAL SERVICES	\$ 993,204	\$ 968,347	\$ -	\$ -
	2152 611x	CERTIFIED SALARIES	\$ 1,220,125	\$ 1,185,000	\$ -	\$ -
	2152 615x	SUPPORT SALARY	\$ 37,335	\$ 39,500	\$ -	\$ -
	2152 621x	PSRS	\$ 178,155	\$ 173,204	\$ -	\$ -
	2152 622x	PEERS	\$ 5,043	\$ 4,904	\$ -	\$ -
	2152 623x	OASDI	\$ 32,583	\$ 31,511	\$ -	\$ -
	2152 624x	MEDICAL INSURANCE	\$ 118,331	\$ 118,331	\$ -	\$ -
	2152 654x	EQUIPMENT	\$ -	\$ -	\$ -	\$ -
	TOTAL	SPEECH/AUDIOLOGY	\$ 1,591,572	\$ 1,552,450	\$ -	\$ -
	2162 615x	SUPPORT SALARY	\$ 471,224	\$ 455,500	\$ -	\$ -
	2162 622x	PEERS	\$ 35,258	\$ 34,283	\$ -	\$ -
	2162 623x	OASDI	\$ 33,382	\$ 32,321	\$ -	\$ -
	2162 624x	MEDICAL INSURANCE	\$ 46,617	\$ 46,617	\$ -	\$ -
	TOTAL	OCCUPATIONAL THERAPY	\$ 586,481	\$ 568,721	\$ -	\$ -

FCT	OBJ	Account Description	Budget FY20	Budget FY19	Actual FY18	Actual FY17
2172	615x	SUPPORT SALARY	\$ 217,249	\$ 210,000	\$ -	\$ -
2172	622x	PEERS	\$ 15,970	\$ 15,529	\$ -	\$ -
2172	623x	OASDI	\$ 13,939	\$ 13,496	\$ -	\$ -
2172	624x	MEDICAL INSURANCE	\$ 17,035	\$ 17,035	\$ -	\$ -
	TOTAL	PHYSICAL THERAPY	\$ 264,193	\$ 256,060	\$ -	\$ -
2182	611x	CERTIFIED SALARIES	\$ 58,689	\$ 57,000	\$ -	\$ -
2182	621x	PSRS	\$ 9,341	\$ 9,081	\$ -	\$ -
2182	623x	OASDI	\$ 781	\$ 754	\$ -	\$ -
2182	624x	MEDICAL INSURANCE	\$ 5,768	\$ 5,768	\$ -	\$ -
	TOTAL	VISUALLY IMPAIRED	\$ 74,579	\$ 72,603	\$ -	\$ -
2211	611x	CERTIFIED SALARIES	\$ 860,765	\$ 835,988	\$ 793,426	\$ 411,717
2211	613x	STIPENDS	\$ -	\$ -	\$ -	\$ -
2211	621x	PSRS	\$ 134,503	\$ 130,764	\$ 124,832	\$ 65,730
2211	623x	OASDI	\$ 11,564	\$ 11,166	\$ 10,376	\$ 6,109
2211	624x	MEDICAL INSURANCE	\$ 69,859	\$ 69,859	\$ 71,055	\$ 42,108
2211	631x	CONTRACTED SUB SERVICE	\$ 9,112	\$ 40,123	\$ 39,508	\$ 26,784
2211	641x	SUPPLIES	\$ 8,300	\$ 8,986	\$ 7,117	\$ 14,035
	TOTAL	PLANNING AND DEVELOPMENT	\$ 1,094,103	\$ 1,096,886	\$ 1,046,314	\$ 566,483
2212	611x	CERTIFIED SALARIES	\$ 2,059	\$ 2,000	\$ 25,850	\$ 21,050
2212	615x	SUPPORT SALARY	\$ -	\$ -	\$ -	\$ 1,869
2212	621x	PSRS	\$ 440	\$ 428	\$ 3,625	\$ 3,016
2212	622x	PEERS	\$ -	\$ -	\$ -	\$ 128
2212	623x	OASDI	\$ 44	\$ 43	\$ 421	\$ 464
	TOTAL	COMPUTER SERVICES	\$ 2,543	\$ 2,471	\$ 29,896	\$ 26,527
2213	611x	CERTIFIED SALARIES	\$ 94,511	\$ 91,790	\$ 85,784	\$ 40,689
2213	614x	SICK LEAVE PAYOUT	\$ 857	\$ 857	\$ 857	\$ 1,292
2213	621x	PSRS	\$ 14,457	\$ 14,055	\$ 9,414	\$ 2,563
2213	622x	PEERS	\$ 22	\$ 21	\$ -	\$ 34
2213	623x	OASDI	\$ 5,737	\$ 5,549	\$ 6,677	\$ 6,104
2213	624x	MEDICAL INSURANCE	\$ 5,768	\$ 5,768	\$ 2,885	\$ -
2213	631x	CONTRACTED SUB SERVICE	\$ 72,100	\$ 81,225	\$ 66,366	\$ 62,457
2213	634x	PD/TRAVEL	\$ 381,958	\$ 480,758	\$ 402,080	\$ 356,246
2213	639x	OTHER PURCHASED SERVICES	\$ 57,130	\$ 57,130	\$ -	\$ -
2213	641x	SUPPLIES	\$ 195,478	\$ 209,912	\$ 109,233	\$ 166,596
2213	649x	OTHER MATERIALS	\$ 150,000	\$ 158,996	\$ 59,102	\$ 132,827
	TOTAL	SUPPORT/IMPROVE SERVICES	\$ 978,018	\$ 1,106,061	\$ 742,398	\$ 768,809
2214	611x	CERTIFIED SALARIES	\$ 3,862	\$ 3,751	\$ 6,275	\$ 28,400
2214	621x	PSRS	\$ 560	\$ 544	\$ 877	\$ 4,089
2214	622x	PEERS	\$ -	\$ -	\$ 15	\$ 14
2214	623x	OASDI	\$ 56	\$ 54	\$ 105	\$ 423
2214	631x	CONTRACTED SUB SERVICE	\$ 17,489	\$ 17,489	\$ -	\$ -
2214	634x	PD/TRAVEL	\$ 68,726	\$ 63,726	\$ 43,013	\$ 43,331
2214	639x	OTHER PURCHASED SERVICES	\$ 1,000	\$ 1,000	\$ -	\$ -
2214	641x	SUPPLIES	\$ 89,785	\$ 89,785	\$ 78,450	\$ 71,912
	TOTAL	PROFESSIONAL DEVELOPMENT	\$ 181,478	\$ 176,349	\$ 128,736	\$ 148,168
2222	611x	CERTIFIED SALARIES	\$ 938,559	\$ 911,541	\$ 910,483	\$ 921,324
2222	613x	STIPENDS	\$ -	\$ -	\$ 1,500	\$ 750
2222	614x	SICK LEAVE PAYOUT	\$ 19,500	\$ 19,500	\$ 19,070	\$ 9,991
2222	615x	SUPPORT SALARY	\$ 169,432	\$ 163,778	\$ 157,919	\$ 155,356
2222	617x	SUPPORT SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -
2222	621x	PSRS	\$ 148,783	\$ 144,646	\$ 143,882	\$ 146,288

FCT	OBJ	Account Description	Budget FY20	Budget FY19	Actual FY18	Actual FY17
2222	622x	PEERS	\$ 11,673	\$ 11,351	\$ 11,314	\$ 12,439
2222	623x	OASDI	\$ 25,463	\$ 24,620	\$ 24,755	\$ 24,339
2222	624x	MEDICAL INSURANCE	\$ 103,663	\$ 103,663	\$ 103,473	\$ 119,170
2222	631x	CONTRACTED SUB SERVICE	\$ 6,547	\$ 6,547	\$ 18,010	\$ 6,234
2222	644x	PERIODICALS	\$ 189,000	\$ 189,000	\$ 186,810	\$ 187,580
	TOTAL	LMC	\$ 1,612,620	\$ 1,574,646	\$ 1,577,215	\$ 1,583,471
2225	631x	CONTRACTED SUB SERVICE	\$ 43,000	\$ 43,000	\$ 55,907	\$ 35,382
2225	633x	SOFTWARE	\$ 612,000	\$ 668,100	\$ 595,275	\$ 561,328
2225	634x	PD/TRAVEL	\$ 10,000	\$ 10,000	\$ 5,310	\$ 6,440
2225	636x	COMMUNICATIONS	\$ 170,000	\$ 150,000	\$ 144,944	\$ 178,749
2225	641x	SUPPLIES	\$ 1,185,316	\$ 1,185,316	\$ 1,112,255	\$ 833,783
2225	654x	EQUIPMENT	\$ 227,049	\$ 227,049	\$ 492,495	\$ 688,234
	TOTAL	COMPUTER INST	\$ 2,247,365	\$ 2,283,465	\$ 2,406,185	\$ 2,303,917
2311	626x	WORK COMP	\$ 592,012	\$ 592,012	\$ 506,838	\$ 305,210
2311	627x	UNEMPLOYMENT	\$ 15,000	\$ 15,000	\$ 8,808	\$ 10,705
2311	631x	CONTRACTED SUB SERVICE	\$ 421,283	\$ 420,814	\$ 117,973	\$ 156,924
2311	633x	SOFTWARE	\$ 13,000	\$ 13,000	\$ -	\$ -
2311	634x	PD/TRAVEL	\$ 10,000	\$ 10,000	\$ 1,025	\$ 3,658
2311	635x	BONDS	\$ 500	\$ 500	\$ 299	\$ 43,425
2311	636x	PUBLIC NOTICE	\$ 4,000	\$ 4,000	\$ 1,023	\$ 2,593
2311	637x	DUES & MEMBERSHIP	\$ 20,028	\$ 20,028	\$ 18,552	\$ 20,028
2311	639x	OTHER PURCHASED SERVICES	\$ 11,000	\$ 11,000	\$ 6,074	\$ 16,396
2311	641x	SUPPLIES	\$ 22,500	\$ 24,000	\$ 32,717	\$ 30,569
	TOTAL	BOARD OF EDUCATION	\$ 1,109,323	\$ 1,110,354	\$ 693,309	\$ 589,507
2321	611x	CERTIFIED SALARIES	\$ 1,498,260	\$ 1,432,443	\$ 1,489,797	\$ 1,640,487
2321	612x	CERTIFIED SUB SALARIES	\$ -	\$ -	\$ 12,106	\$ -
2321	614x	SICK LEAVE PAYOUT	\$ -	\$ -	\$ 25,058	\$ 17,906
2321	615x	SUPPORT SALARY	\$ 1,463,206	\$ 1,414,382	\$ 1,309,178	\$ 1,062,194
2321	617x	SUPPORT SICK LEAVE PAYOUT	\$ 19,977	\$ 19,977	\$ 977	\$ 84,520
2321	621x	PSRS	\$ 118,841	\$ 115,538	\$ 125,988	\$ 100,984
2321	622x	PEERS	\$ 152,753	\$ 148,534	\$ 138,944	\$ 146,916
2321	623x	OASDI	\$ 167,297	\$ 161,945	\$ 155,625	\$ 153,418
2321	624x	MEDICAL INSURANCE	\$ 198,631	\$ 198,631	\$ 186,379	\$ 180,358
2321	631x	CONTRACTED SUB SERVICE	\$ -	\$ -	\$ -	\$ -
2321	634x	PD/TRAVEL	\$ 20,000	\$ 20,000	\$ 23,186	\$ 11,072
2321	635x	PROPERTY INSURANCE	\$ -	\$ -	\$ 261,183	\$ 280,000
2321	637x	DUES & MEMBERSHIP	\$ -	\$ -	\$ 695	\$ -
2321	639x	OTHER PURCHASED SERVICES	\$ 22,970	\$ 22,970	\$ 20,326	\$ 22,066
2321	641x	SUPPLIES	\$ 64,000	\$ 64,000	\$ 58,201	\$ 91,486
	TOTAL	DISTRICT ADMINISTRATION	\$ 3,725,935	\$ 3,598,420	\$ 3,807,645	\$ 3,791,407
2329	611x	CERTIFIED SALARIES	\$ 304,329	\$ 294,000	\$ -	\$ -
2329	621x	PSRS	\$ 46,094	\$ 44,813	\$ -	\$ -
2329	623x	OASDI	\$ 3,957	\$ 3,821	\$ -	\$ -
2329	624x	MEDICAL INSURANCE	\$ 17,498	\$ 17,498	\$ -	\$ -
	TOTAL	OTHER EXEC ADMIN SERV	\$ 371,878	\$ 360,132	\$ -	\$ -
2331	611x	CERTIFIED SALARIES	\$ 152,355	\$ 147,969	\$ 127,308	\$ 121,318
2331	615x	SUPPORT SALARY	\$ 876,884	\$ 847,624	\$ 710,955	\$ 697,903
2331	617x	SUPPORT SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -
2331	621x	PSRS	\$ 24,763	\$ 24,075	\$ 20,130	\$ 19,319
2331	622x	PEERS	\$ 63,800	\$ 62,038	\$ 52,554	\$ 52,459
2331	623x	OASDI	\$ 66,450	\$ 64,329	\$ 54,455	\$ 53,516
2331	624x	MEDICAL INSURANCE	\$ 84,612	\$ 84,612	\$ 80,487	\$ 86,607

FCT	OBJ	Account Description	Budget FY20	Budget FY19	Actual FY18	Actual FY17
2331	631x	CONTRACTED SUB SERVICE	\$ -	\$ -	\$ 750	\$ -
2331	633x	SOFTWARE	\$ 490,000	\$ 403,342	\$ 419,360	\$ 585,486
	TOTAL	TECHNOLOGY SERVICES	\$ 1,758,864	\$ 1,633,989	\$ 1,465,999	\$ 1,616,607
2411	611x	CERTIFIED SALARIES	\$ 2,481,757	\$ 2,372,735	\$ 2,282,443	\$ 2,417,628
2411	612x	CERTIFIED SUB SALARIES	\$ -	\$ -	\$ 3,300	\$ 2,400
2411	613x	STIPENDS	\$ -	\$ -	\$ -	\$ 1,500
2411	614x	SICK LEAVE PAYOUT	\$ 57,725	\$ 57,725	\$ 37,539	\$ 18,629
2411	615x	SUPPORT SALARY	\$ 1,132,019	\$ 1,094,294	\$ 1,060,718	\$ 1,027,525
2411	617x	SUPPORT SICK LEAVE PAYOUT	\$ 17,097	\$ 17,097	\$ 9,097	\$ 9,519
2411	621x	PSRS	\$ 405,278	\$ 394,013	\$ 381,715	\$ 398,150
2411	622x	PEERS	\$ 75,594	\$ 73,505	\$ 71,297	\$ 72,654
2411	623x	OASDI	\$ 116,043	\$ 112,274	\$ 113,702	\$ 112,646
2411	624x	MEDICAL INSURANCE	\$ 305,558	\$ 305,558	\$ 281,808	\$ 315,916
2411	631x	CONTRACTED SUB SERVICE	\$ -	\$ -	\$ -	\$ -
2411	641x	SUPPLIES	\$ 5,500	\$ 5,500	\$ 4,981	\$ 4,470
	TOTAL	BUILDING ADMINISTRATION	\$ 4,596,571	\$ 4,432,701	\$ 4,246,601	\$ 4,381,035
2523	631x	CONTRACTED SUB SERVICE	\$ 88,000	\$ 88,000	\$ 84,365	\$ -
	TOTAL	BANKING CHARGES	\$ 88,000	\$ 88,000	\$ 84,365	\$ -
2529	631x	CONTRACTED SUB SERVICE	\$ 10,000	\$ 10,000	\$ -	\$ -
	TOTAL	OTHER FISCAL SERVICES	\$ 10,000	\$ 10,000	\$ -	\$ -
2541	615x	SUPPORT SALARY	\$ 2,828,429	\$ 2,687,881	\$ 2,550,347	\$ 2,498,028
2541	617x	SUPPORT SICK LEAVE PAYOUT	\$ 12,554	\$ 12,554	\$ 21,825	\$ 14,998
2541	621x	PSRS	\$ -	\$ -	\$ -	\$ -
2541	622x	PEERS	\$ 257,082	\$ 244,680	\$ 201,808	\$ 201,229
2541	623x	OASDI	\$ 243,745	\$ 230,375	\$ 189,590	\$ 184,704
2541	624x	MEDICAL INSURANCE	\$ 39,219	\$ 39,219	\$ -	\$ -
2541	624x	MEDICAL INSURANCE	\$ 448,816	\$ 448,816	\$ 417,963	\$ 463,267
2541	633x	PURCHASED SERVICES/WATER	\$ 635,000	\$ 560,000	\$ 568,696	\$ 397,254
2541	634x	PD/TRAVEL	\$ -	\$ -	\$ 501	\$ -
2541	635x	PROPERTY INSURANCE	\$ 425,054	\$ 375,054	\$ 326,783	\$ 417,491
2541	636x	TELEPHONE	\$ 203,500	\$ 203,500	\$ 169,905	\$ 190,888
2541	641x	SUPPLIES	\$ 1,223,451	\$ 1,148,451	\$ 1,032,226	\$ 1,282,267
2541	641x	SUPPLIES	\$ -	\$ -	\$ -	\$ -
2541	641x	SUPPLIES	\$ 69,000	\$ 69,000	\$ 83,073	\$ 70,367
2541	644x	FURNITURE	\$ 111,811	\$ 111,811	\$ 111,811	\$ -
2541	648x	UTILITIES	\$ 2,041,630	\$ 1,775,330	\$ 1,604,003	\$ 1,540,292
2541	654x	EQUIPMENT	\$ 40,000	\$ 40,000	\$ 38,471	\$ 24,594
	TOTAL	FACILITIES & MAINTENANCE	\$ 8,579,291	\$ 7,946,671	\$ 7,317,003	\$ 7,285,379
2546	615x	SUPPORT SALARY	\$ -	\$ -	\$ 33,275	\$ 52,936
2546	622x	PEERS	\$ -	\$ -	\$ 1,993	\$ 3,631
2546	623x	OASDI	\$ -	\$ -	\$ 3,905	\$ 4,060
2546	624x	MEDICAL INSURANCE	\$ -	\$ -	\$ 590	\$ 236
2546	631x	CONTRACTED SUB SERVICE	\$ 341,455	\$ 331,510	\$ 243,295	\$ 224,010
2546	634x	PD/TRAVEL	\$ 2,975	\$ 2,975	\$ 1,713	\$ 2,975
2546	639x	OTHER PURCHASED SERVICES	\$ 52,625	\$ 52,625	\$ 47,088	\$ 72,582
2546	641x	SUPPLIES	\$ 80,713	\$ 80,713	\$ 65,869	\$ 75,357
2546	654x	EQUIPMENT	\$ 36,675	\$ 36,675	\$ 19,201	\$ 24,746
	TOTAL	SAFETY & SECURITY	\$ 514,443	\$ 504,498	\$ 416,929	\$ 460,534
2551	611x	CERTIFIED SALARIES	\$ 143,626	\$ 137,317	\$ 185,103	\$ 160,087
2551	615x	SUPPORT SALARY	\$ 19,207	\$ 18,566	\$ 18,214	\$ 17,665
2551	622x	PEERS	\$ 1,363	\$ 1,297	\$ 2,860	\$ 1,212

FCT	OBJ	Account Description	Budget FY20	Budget FY19	Actual FY18	Actual FY17
2551	623x	OASDI	\$ 1,534	\$ 1,450	\$ 1,397	\$ 1,355
2551	624x	MEDICAL INSURANCE	\$ 82	\$ 82	\$ 7,565	\$ 6,771
2551	633x	SOFTWARE	\$ 32,276	\$ 32,276	\$ 4,014	\$ 3,860
2551	634x	PD/TRAVEL	\$ 2,918,121	\$ 2,874,480	\$ 2,568,630	\$ 2,509,508
2551	641x	SUPPLIES	\$ -	\$ -	\$ -	\$ -
2551	648x	DIESEL FUEL	\$ 353,188	\$ 321,080	\$ 285,503	\$ 225,797
	TOTAL	TRANSPORTATION	\$ 3,469,397	\$ 3,386,548	\$ 3,073,285	\$ 2,926,255
2552	633x	PURCHASED SERVICES	\$ -	\$ -	\$ 318	\$ -
2552	639x	OTHER PURCHASED SERVICES	\$ -	\$ -	\$ 10	\$ -
2552	648x	DIESEL FUEL	\$ 363	\$ 330	\$ 231	\$ 199
2552	655x	BUS PURCHASE	\$ -	\$ -	\$ 15,000	\$ -
	TOTAL	PUPIL TRANSP, DIST OWNED	\$ 363	\$ 330	\$ 15,559	\$ 199
2553	611x	CERTIFIED SALARIES	\$ 13,570	\$ 12,974	\$ 44,735	\$ 46,343
2553	622x	PEERS	\$ -	\$ -	\$ 389	\$ -
2553	624x	MEDICAL INSURANCE	\$ -	\$ -	\$ 1,809	\$ 1,938
2553	634x	PD/TRAVEL	\$ 477,309	\$ 461,168	\$ 578,886	\$ 447,474
2553	648x	DIESEL FUEL	\$ 55,934	\$ 50,849	\$ 56,286	\$ 45,674
	TOTAL	HANDICAPPED TRANSPORTATION	\$ 546,813	\$ 524,991	\$ 682,105	\$ 541,429
2559	634x	PD/TRAVEL	\$ 262,889	\$ 253,999	\$ 281,229	\$ 246,601
2559	648x	DIESEL FUEL	\$ 30,515	\$ 27,741	\$ 28,513	\$ 23,894
	TOTAL	ECSE TRANSPORTATION	\$ 293,404	\$ 281,740	\$ 309,742	\$ 270,495
2562	613x	STIPENDS	\$ -	\$ -	\$ -	\$ 750
2562	615x	SUPPORT SALARY	\$ 2,107,218	\$ 1,988,552	\$ 1,864,836	\$ 1,910,637
2562	617x	SUPPORT SICK LEAVE PAYOUT	\$ 21,203	\$ 21,203	\$ 31,279	\$ 11,568
2562	621x	PSRS	\$ 4,516	\$ 4,390	\$ 3,636	\$ 2,655
2562	622x	PEERS	\$ 152,319	\$ 144,971	\$ 142,131	\$ 145,071
2562	623x	OASDI	\$ 145,474	\$ 137,520	\$ 138,263	\$ 139,018
2562	624x	MEDICAL INSURANCE	\$ 350,282	\$ 350,282	\$ 340,262	\$ 366,678
2562	633x	SOFTWARE	\$ 143,000	\$ 143,000	\$ 114,832	\$ 137,586
2562	641x	SUPPLIES	\$ 150,000	\$ 150,000	\$ 144,477	\$ 151,720
2562	647x	FOOD SUPPLIES	\$ 2,350,000	\$ 2,350,000	\$ 2,236,092	\$ 2,414,355
2562	654x	EQUIPMENT	\$ 115,000	\$ 115,000	\$ 134,842	\$ 257,095
	TOTAL	FOOD SERVICE	\$ 5,539,012	\$ 5,404,918	\$ 5,150,651	\$ 5,537,132
2622	631x	CONTRACTED SUB SERVICE	\$ -	\$ 1,100	\$ -	\$ 1,100
	TOTAL	DEVELOPMENT SERVICES	\$ -	\$ 1,100	\$ -	\$ 1,100
3111	615x	SUPPORT SALARY	\$ 98,597	\$ 95,307	\$ 83,434	\$ 90,192
3111	617x	SUPPORT SICK LEAVE PAYOUT	\$ 1,775	\$ 1,775	\$ 1,775	\$ -
3111	621x	PSRS	\$ 5,713	\$ 5,554	\$ 10,358	\$ 5,552
3111	622x	PEERS	\$ 2,889	\$ 2,809	\$ 2,702	\$ 2,653
3111	623x	OASDI	\$ 7,244	\$ 7,014	\$ 6,426	\$ 6,690
3111	624x	MEDICAL INSURANCE	\$ 11,415	\$ 11,415	\$ 10,877	\$ 11,925
3111	639x	OTHER PURCHASED SERVICES	\$ 1,271	\$ 1,271	\$ 1,210	\$ 1,062
3111	641x	SUPPLIES	\$ 2,629	\$ 2,629	\$ 1,628	\$ -
3111	654x	EQUIPMENT	\$ 23,000	\$ 23,000	\$ 10,866	\$ 24,991
	TOTAL	COMMUNITY SERVICES	\$ 154,533	\$ 150,774	\$ 129,275	\$ 143,066
3511	611x	CERTIFIED SALARIES	\$ 427,276	\$ 414,833	\$ 430,156	\$ 397,286
3511	614x	SICK LEAVE PAYOUT	\$ 3,891	\$ 3,891	\$ 391	\$ -
3511	615x	SUPPORT SALARY	\$ 29,524	\$ 28,539	\$ 33,922	\$ 32,702
3511	621x	PSRS	\$ 8,644	\$ 8,404	\$ 15,937	\$ 15,420
3511	622x	PEERS	\$ 30,803	\$ 29,952	\$ 26,547	\$ 24,555

FCT	OBJ	Account Description	Budget FY20	Budget FY19	Actual FY18	Actual FY17
3511	623x	OASDI	\$ 32,493	\$ 31,459	\$ 31,112	\$ 29,041
3511	624x	MEDICAL INSURANCE	\$ 68,267	\$ 68,267	\$ 73,232	\$ 73,847
3511	631x	CONTRACTED SUB SERVICE	\$ -	\$ -	\$ -	\$ -
3511	634x	PD/TRAVEL	\$ 22,000	\$ 22,000	\$ 24,217	\$ 19,928
3511	639x	OTHER PURCHASED SERVICES	\$ 1,000	\$ 1,000	\$ 133	\$ -
3511	641x	SUPPLIES	\$ 12,000	\$ 12,000	\$ 12,188	\$ 8,315
	TOTAL	PAT	\$ 635,898	\$ 620,345	\$ 647,835	\$ 601,095
3512	611x	CERTIFIED SALARIES	\$ 470,387	\$ 455,816	\$ 405,370	\$ 324,321
3512	614x	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ 10,921
3512	615x	SUPPORT SALARY	\$ 136,568	\$ 144,333	\$ 169,997	\$ 127,352
3512	621x	PSRS	\$ 72,753	\$ 70,731	\$ 65,062	\$ 48,881
3512	622x	PEERS	\$ 12,392	\$ 12,050	\$ 13,408	\$ 11,118
3512	623x	OASDI	\$ 17,361	\$ 16,793	\$ 17,856	\$ 13,848
3512	624x	MEDICAL INSURANCE	\$ 65,512	\$ 65,512	\$ 76,352	\$ 49,651
3512	631x	CONTRACTED SUB SERVICE	\$ 16,500	\$ 16,500	\$ 18,949	\$ 16,235
3512	634x	PD/TRAVEL	\$ -	\$ -	\$ 112	\$ -
3512	641x	SUPPLIES	\$ 13,000	\$ 13,000	\$ 8,783	\$ 7,986
	TOTAL	EARLY CHILDHOOD	\$ 804,473	\$ 794,735	\$ 775,889	\$ 610,313
3711	631x	CONTRACTED SUB SERVICE	\$ 101,056	\$ 101,056	\$ 38,313	\$ 15,366
3711	639x	OTHER PURCHASED SERVICES	\$ 3,417	\$ 3,417	\$ -	\$ -
	TOTAL	NON-PUBLIC TITLE IIA	\$ 104,473	\$ 104,473	\$ 38,313	\$ 15,366
3912	611x	CERTIFIED SALARIES	\$ 3,090	\$ 3,000	\$ 10,594	\$ 10,322
3912	615x	SUPPORT SALARY	\$ 186	\$ 180	\$ -	\$ -
3912	621x	PSRS	\$ 451	\$ 439	\$ 1,680	\$ 1,649
3912	623x	OASDI	\$ 45	\$ 45	\$ 142	\$ 138
3912	624x	MEDICAL INSURANCE	\$ -	\$ -	\$ 1,037	\$ 1,102
3912	639x	OTHER PURCHASED SERVICES	\$ 2,570	\$ 2,570	\$ 163	\$ 62
3912	641x	SUPPLIES	\$ 18,122	\$ 18,122	\$ 6,424	\$ 6,353
	TOTAL	PARENT INVOLVEMENT	\$ 24,464	\$ 24,356	\$ 20,039	\$ 19,626
4021	653x	SITE IMPROVEMENTS	\$ -	\$ -	\$ 10,982	\$ -
	TOTAL	PURCHASE OF LAND	\$ -	\$ -	\$ 10,982	\$ -
4031	652x	CONSTRUCTION	\$ -	\$ -	\$ 5,978,789	\$ 217,919
	TOTAL	ARCHITECTS	\$ -	\$ -	\$ 5,978,789	\$ 217,919
4051	652x	CONSTRUCTION	\$ 42,500,087	\$ 90,000,000	\$ 6,937,748	\$ -
4051	653x	SITE IMPROVEMENTS	\$ 2,500,000	\$ 1,500,000	\$ 212,170	\$ 1,133,990
4051	654x	EQUIPMENT	\$ -	\$ -	\$ 12,096	\$ 27,791
	TOTAL	IMP TO SITES/EQUIP	\$ 45,000,087	\$ 91,500,000	\$ 7,162,015	\$ 1,161,781
5111	661x	PRINCIPAL	\$ 4,390,000	\$ 6,140,000	\$ 5,325,000	\$ 31,620,000
	TOTAL	BONDS	\$ 4,390,000	\$ 6,140,000	\$ 5,325,000	\$ 31,620,000
5122	661x	PRINCIPAL	\$ -	\$ -	\$ -	\$ 594,378
	TOTAL	DNR LOANS	\$ -	\$ -	\$ -	\$ 594,378
5131	661x	PRINCIPAL	\$ 326,755	\$ 326,755	\$ -	\$ -
	TOTAL	LEASE/PURCHASE PRINCIPAL	\$ 326,755	\$ 326,755	\$ -	\$ -
5211	662x	INTEREST	\$ 5,654,625	\$ 5,705,048	\$ 3,027,951	\$ 2,233,069
	TOTAL	BOND INTEREST	\$ 5,654,625	\$ 5,705,048	\$ 3,027,951	\$ 2,233,069
5222	662x	INTEREST	\$ -	\$ -	\$ -	\$ 32,672

FCT	OBJ	Account Description	Budget FY20	Budget FY19	Actual FY18	Actual FY17
	TOTAL	DNR INTEREST	\$ -	\$ -	\$ -	\$ 32,672
5231	662x	INTEREST	\$ 20,000	\$ 20,000	\$ -	\$ -
	TOTAL	LEASE/PURCHASE INTEREST	\$ 20,000	\$ 20,000	\$ -	\$ -
5311	663x	FEES	\$ 5,000	\$ 5,000	\$ 1,550	\$ 83,031
	TOTAL	COSTS OF ISSUANCE-BONDS	\$ 5,000	\$ 5,000	\$ 1,550	\$ 83,031
		GRAND TOTAL	\$ 156,981,713	\$ 200,310,362	\$ 113,366,118	\$ 124,176,013

BUDGET SUMMARY - ALL FUNDS

APPENDIX

Appendix - Table of Contents

A – 2019-2020 Salary Schedules

B – General Obligation Debt Schedule

C – Capital Projects List – FY2020

D – Long Range Budget

E – Enrollment History (September Membership)

2019-2020 TEACHER SALARY SCHEDULE

BS	BS+16	MA	MA+16	MA+32	Doctorate	
1	37,900	40,035	42,170	44,305	46,440	49,290
2	38,629	40,764	42,899	45,034	47,169	50,019
3	39,358	41,493	43,628	45,763	47,898	50,748
4	40,087	42,222	44,357	46,492	48,627	51,477
5	40,816	42,951	45,086	47,221	49,356	52,206
6	41,545	43,680	45,815	47,950	50,085	52,935
7	42,274	44,409	46,544	48,679	50,814	53,664
8	43,003	45,138	47,273	49,408	51,543	54,393
9	43,732	45,867	48,002	50,137	52,272	55,122
10	44,461	46,596	48,731	50,866	53,001	55,851
11	45,190	47,325	49,460	51,595	53,730	56,580
12	45,919	48,054	50,189	52,324	54,459	57,309
13	46,648	48,783	50,918	53,053	55,188	58,038
14	47,377	49,512	51,647	53,782	55,917	58,767
15	48,106	50,241	52,376	54,511	56,646	59,496
16	48,835	50,970	53,105	55,240	57,375	60,225
17	49,564	51,699	53,834	55,969	58,104	60,954
18	50,293	52,428	54,563	56,698	58,833	61,683
19	51,022	53,157	55,292	57,427	59,562	62,412
20	51,751	53,886	56,021	58,156	60,291	63,141
21	52,480	54,615	56,750	58,885	61,020	63,870
22	53,209	55,344	57,479	59,614	61,749	64,599
23	53,938	56,073	58,208	60,343	62,478	65,328
24	54,667	56,802	58,937	61,072	63,207	66,057
25	55,396	57,531	59,666	61,801	63,936	66,786
26	56,125	58,260	60,395	62,530	64,665	67,515
27	56,854	58,989	61,124	63,259	65,394	68,244
28	57,583	59,718	61,853	63,988	66,123	68,973
29	58,312	60,447	62,582	64,717	66,852	69,702
30	59,041	61,176	63,311	65,446	67,581	70,431
31	59,770	61,905	64,040	66,175	68,310	71,160
32	60,499	62,634	64,769	66,904	69,039	71,889
33	61,228	63,363	65,498	67,633	69,768	72,618
34	61,957	64,092	66,227	68,362	70,497	73,347
35	62,686	64,821	66,956	69,091	71,226	74,076
36	63,415	65,550	67,685	69,820	71,955	74,805

APPENDIX B

NET DEBT SERVICE

Jefferson City School District
All Outstanding GO Bonds
As of April 2, 2018

Period Ending	Principal	Coupon	Interest	Total Debt Service	Net Debt Service
06/30/2019	6,140,000	** %	5,705,047.22	11,845,047.22	11,845,047.22
06/30/2020	4,390,000	** %	5,654,625.00	10,044,625.00	10,044,625.00
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
	154,455,000		76,319,272.22	230,774,272.22	230,774,272.22

APPENIDIX C

Summer Projects 2019					
Project	Consultant	Budget	Contractor	Completed	Contract
Adkins Stadium Turf		\$ 350,000.00			\$ 369,095.00
North Roof		\$ 150,000.00			
Weber Building & Pressbox (Ext. Encl. & Flooring)		\$ 450,000.00			
Callaway Hills Freezer		\$ 30,000.00			
Lagoon	CMPS	\$ 500,000.00			
Contingency		\$ 200,000.00			
Total		\$ 1,680,000.00			
Asphalt (East, Lawson, West Kitchen Lot)		\$ 100,000.00			
Carpet & Tile (Cedar Hill North Hall)		\$ 20,000.00			
Thorpe Gordon Doors		\$ 20,000.00			
Tuckpointing - Pressbox \$50,000, Belair \$30,000		\$ 80,000.00			
West Playground Drainage		\$ 10,000.00			
Belair lower Playground rubber		\$ 20,000.00			
Dix Shingle Roof		\$ 40,000.00			
Cedar Hill Kitchen Roof		\$ 62,000.00			
Cedar Hill Cafeteria Ceiling Tile replacement		\$ 10,000.00			
Callway Bathroom - Flooring and ceiling tile		\$ 15,000.00			
Total		\$ 2,057,000.00			\$ 369,095.00

APPENDIX D

JCPS OPERATING BUDGET-2019-2020 JUNE 2019

6/21/2019	ACTUAL		ACTUAL		ACTUAL		Budget		Projection-Re		Projection-Non Re		Projection-Re	
Revenue	2015-16		2016-17		2017-18		2018-19		2019-20		2020-2021		2021-2022	
Current & Del Prop Tax	\$ 41,071,478	0%	\$ 42,300,844	3%	\$ 45,043,184	6%	\$ 48,242,572	7.1%	\$ 49,092,572	1.8%	\$ 50,730,371	3.3%	\$ 51,998,630	2.5%
Prop C	\$ 8,239,060	2%	\$ 8,373,123	2%	\$ 8,571,633	2%	\$ 8,660,000	1.0%	\$ 8,910,000	2.9%	\$ 9,132,750	2.5%	\$ 9,361,069	2.5%
Other Local	\$ 3,483,625	3%	\$ 2,848,661	-18%	\$ 3,918,283	38%	\$ 3,878,055	-1.0%	\$ 3,678,055	-5%	\$ 4,128,055	12.2%	\$ 4,178,055	1.2%
County	\$ 5,139,250	15%	\$ 5,190,268	1%	\$ 5,344,449	3%	\$ 4,915,727	-8%	\$ 4,615,727	-6%	\$ 4,615,727	0.0%	\$ 4,615,727	0.0%
State Revenue	\$ 20,026,240	2%	\$ 20,231,354	1%	\$ 21,148,653	5%	\$ 22,600,960	6.9%	\$ 23,270,586	3.0%	\$ 23,570,586	1.3%	\$ 23,870,586	1.3%
Federal Revenue	\$ 8,981,203	0%	\$ 9,509,659	6%	\$ 9,290,192	-2%	\$ 9,343,356	0.6%	\$ 9,343,356	0.0%	\$ 9,343,356	0.0%	\$ 9,343,356	0.0%
Other	\$ 253,091	16%	\$ 262,522	4%	\$ 400,479	53%	\$ 392,378	-2%	\$ 392,378	0.0%	\$ 392,378	0.0%	\$ 392,378	0.0%
Student Activity	\$ 1,303,324	5%	\$ 1,552,068	19%	\$ 1,343,239	-13%	\$ 781,426	-42%	\$ 781,426	0.0%	\$ 781,426	0.0%	\$ 781,426	0.0%
Total Revenues-District	\$ 87,193,946	1.5%	\$ 88,716,433	1.7%	\$ 93,716,873	5.6%	\$ 98,033,048	4.6%	\$ 99,302,674	1.3%	\$ 101,913,223	2.6%	\$ 103,759,801	1.8%
% Change	1.46%		1.75%		5.64%		4.61%		1.30%		2.63%		1.81%	
Expenditures														
Salaries	\$ 52,264,322	0.6%	\$ 53,659,544	2.7%	\$ 55,856,970	4.1%	\$ 58,341,821	4.4%	\$ 61,866,637	6.0%	\$ 63,094,637	2.0%	\$ 64,041,056	1.5%
Health Insurance	\$ 6,263,244	2%	\$ 6,679,422	7%	\$ 6,163,238	-8%	\$ 6,285,180	2.0%	\$ 6,326,578	0.7%	\$ 6,326,578	0.0%	\$ 6,326,578	0.0%
Other Benefits	\$ 8,995,453	4%	\$ 8,915,593	-1%	\$ 9,749,343	9%	\$ 10,244,279	5.1%	\$ 10,760,254	5.0%	\$ 10,921,658	1.5%	\$ 11,085,483	1.5%
Purchased Services	\$ 8,206,836	11%	\$ 8,128,136	-1%	\$ 9,155,829	13%	\$ 10,225,140	11.7%	\$ 10,579,983	3.5%	\$ 10,684,983	1.0%	\$ 10,789,983	1.0%
Supplies	\$ 8,101,687	4%	\$ 7,778,520	-4%	\$ 7,880,786	1%	\$ 8,552,262	8.5%	\$ 8,684,780	1.5%	\$ 8,684,780	0.0%	\$ 8,684,780	0.0%
Utilities	\$ 1,844,202	-7.5%	\$ 1,843,261	-0.1%	\$ 1,980,983	7.5%	\$ 2,180,654	10.1%	\$ 2,487,486	14%	\$ 2,736,234	10%	\$ 3,009,858	10%
Student Activity	\$ 1,151,210	-2%	\$ 1,514,377	32%	\$ 1,303,644	-14%	\$ 781,426	-40%	\$ 781,426	0.0%	\$ 781,426	0.0%	\$ 781,426	0.0%
Total Expenditures-District	\$ 85,675,744	2.0%	\$ 87,004,475	1.6%	\$ 90,787,149	4.3%	\$ 95,829,336	5.6%	\$ 100,705,717	5.1%	\$ 102,448,869	1.7%	\$ 103,937,737	1.5%
% Change	2.04%		1.55%		4.35%		5.55%		5.09%		1.73%		1.45%	
Transfer Out to Fund 4	\$ 2,200,000		\$ 500,000		\$ -		\$ -		\$ -		\$ -		\$ -	
Ending Bal Oper Fund*	\$ 18,893,149		\$ 20,105,106		\$ 23,034,830		\$ 25,238,542		\$ 23,835,498		\$ 23,299,852		\$ 23,121,916	
Fund Bal. %	22.1%		23.1%		25.4%		26.3%		23.7%		22.7%		22.2%	
Chg in End Oper Bal	\$ (681,798)		\$ 1,211,957		\$ 2,929,724		\$ 2,203,712		\$ (1,403,043)		\$ (535,646)		\$ (177,936)	
20% Fund Balance	\$ 17,135,149		\$ 17,400,895		\$ 18,157,430		\$ 19,165,867		\$ 20,141,143		\$ 20,489,774		\$ 20,787,547	
Student Activity Bal	\$ 599,450		\$ 637,141		\$ 676,736		\$ 676,736		\$ 676,736		\$ 676,736		\$ 676,736	
Fund 4 Balance *	\$ 1,731,282		\$ 3,292,329		\$ 4,918,999		\$ 6,427,566		\$ 6,840,783		\$ 6,854,000		\$ 6,867,217	

*Operating Funds Exclude Student Activity Balances & Bond Issue

** Phase in Final \$0.10 of Operating Levy in 2020-21

	JCPS SEPTEMBER MEMBERSHIP HISTORY															Appendix E
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Proj 2019-20
K	596	632	632	631	652	730	821	709	797	733	752	709	722	668	708	700
1	645	637	620	628	644	658	711	799	695	796	713	706	689	709	660	698
2	634	627	613	589	642	635	686	717	791	683	786	693	716	668	685	639
3	637	651	635	608	607	655	668	681	698	783	670	759	672	717	657	680
4	622	622	661	619	621	630	667	676	673	678	760	646	742	670	707	651
5	613	615	627	660	625	636	636	644	665	650	682	747	658	741	663	703
6	634	595	611	630	644	622	614	636	641	641	649	652	702	655	710	648
7	675	647	592	612	650	675	596	606	634	624	631	629	650	685	647	697
8	664	668	634	593	618	638	658	593	601	635	638	609	611	651	694	652
9	712	738	760	770	691	677	730	696	663	631	680	703	672	625	688	721
10	670	641	670	663	671	641	649	710	680	659	612	629	646	682	609	684
11	567	613	590	619	630	635	615	606	649	644	614	582	586	604	604	555
12	449	435	511	500	537	560	564	555	539	594	576	539	524	532	498	524
TTL	8,116	8,122	8,155	8,121	8,231	8,391	8,614	8,626	8,726	8,751	8,762	8,603	8,589	8,607	8,530	8,551
% Chg	0.1%	0.1%	0.4%	-0.4%	1.3%	1.9%	2.6%	0.1%	1.2%	0.3%	0.1%	-1.8%	-0.2%	0.2%	-0.9%	0.2%
					109	160	222	13	100	25	12	(159)	(14)	18	(77)	21