



501 Manhattan Blvd.
Harvey, Louisiana 70058

Fiscal Year 2021-2022 General Fund Budget
May 5, 2021

Prepared By:

SARAH B. CARUSO
Chief Financial Officer

Submitted by:

DR. JAMES GRAY
Superintendent of Schools

**JEFFERSON PARISH SCHOOLS
OFFICIALS**

Dr. James Gray, Superintendent

SCHOOL BOARD MEMBERS

Gerard LeBlanc, District I

Ricky Johnson, District II

Tiffany Kuhn, District III

Clay Moise, District IV

Simeon Dickerson, District V

Larry Dale, District VI

Billy North, District VII

Chad Nugent, District VIII

Sandy Denapolis-Bosarge, District IX



Dr. James Gray
Superintendent

Sarah Caruso
Chief Financial Officer

May 5, 2021

RE: THE FISCAL YEAR 2022 GENERAL FUND BUDGET

TO: CITIZENS OF JEFFERSON PARISH AND MEMBERS OF THE JEFFERSON PARISH SCHOOL BOARD:

In accordance with Louisiana Revised Statutes 17:02, 17:82, 17:88(A) and 39:1301, et. Seq., as amended, the Jefferson Parish School System Superintendent recommends to the School Board the proposed Fiscal Year (FY) 2022 Fund Budgets. The Jefferson Parish School Board, in order to consider adoption, must first:

- Publish a general summary of the proposed new budget (This booklet will suffice.)
- Hold at least one public hearing. The Superintendent recommends the following date, time and place:
- May 5, 2021 5:00 p.m., West Bank, Boardroom, 501 Manhattan Blvd, Harvey, Louisiana
- Advertise notice of the public hearing in the official journal at least 10 (ten) days prior to holding such hearing. (Advertisement in the New Orleans Advocate on April 22, 2021)

THIS BUDGET INCLUDES

This budget package follows an intensive budget preparation process that began in February 2020. It is a reflection of the financial plan for meeting the educational needs of the children in our Parish. This budget includes the responsibilities of the School System to provide a safe and encouraging learning environment for the future of our Parish.

The priorities of 2024: *The Future Our Kids Deserve* are incorporated into this document and are as follows:

Priority 1: Provide safe, healthy, and modern schools

Priority 2: Hire, grow and keep the best teachers

Priority 3: Hire, grow and keep the best leaders

Priority 4: Use a robust curriculum with aligned assignments

Priority 5: Prioritize access, equity, and opportunity

Priority 6: Partner with families, community members, School Board members, agencies, and other stakeholders

While the main retirement system for the District (TRSL) actually decreased .6%, in comparison to the 2020-21 fiscal year, the District is still projected to spend \$62.8 million in employee retirement costs for FY 2021-2022. This is approximately 11% of the budget. In addition to high retirement contribution rates, the District pays for retiree health benefits at a cost of approximately \$25.68 million or 5% of the budget. The chart below shows the retirement contribution rates for fiscal years 2021-22, 2020-21 and 2019-20.

	2019-20	2020-21	2021-22
TRSL	26.0%	25.8%	25.2%
TRSL- ORP	28.4%	28.0%	27.7%
LSERS	29.4%	28.7%	28.7%
LASERS	40.7%	40.1%	40.1%
Total retirement contribution	\$ 62,876,717	\$ 61,864,315*	\$ 62,838,601*

** Projected figures*

In March 2020, the School Board approved the District's "2020 Infrastructure and Efficiency Plan" which addressed several topics but also incorporated a \$16 million dollar cut plan which addressed budgeted operating deficits in previous years. The plan called for elimination of central office and school-based positions, streamlining of operations and staffing, creating and implementing staffing formulas for certain positions, and the closing of three (3) schools while converting several elementary and middle schools to the PK-8 model.

In addition to the \$16 million deficit for FY 2021, the District was also faced the financial uncertainty associated with John Bel Edwards, the governor of Louisiana, closing all Louisiana school buildings due to COVID-19. As a local governmental agency that relies heavily on sales tax, we anticipated a decrease in local revenue for FY 2021. In response to the downward economy, the District proposed an additional series of budget cuts that included several temporary cuts. Fortunately, Jefferson Parish did not experience the extreme downward economy that was anticipated in FY 2021. This budget book is reflective of an economy that has rebounded and is not reflective of a financial shortfall due to a downward economy.

However, the District has experienced a decline in enrollment over the last year. In February 2021, the enrollment of the District run schools (non Type 1 Charters) was 43,807 comparative to 46,214 in February 2020. The District's funding from the state, MFP, is based on student enrollment counts as of October and February. Therefore, this decline in enrollment has caused the District to reflect a decrease in MFP funding.

BUDGET CONCERNS

In FY 2022, the District is projected to make "Payments to Other LEAS" of approximately \$77.02 million or 14% of the budget. The below chart is the breakdown of payments to other LEAs over the last ten years, which is when charter movement started in Jefferson Parish. The District is facing an increase in charter enrollment (Type 1, 2, or 3) which in turn increases the amount that needs to be disbursed.

Fiscal Year	Total Payments*	Total Charter Enrollment	Traditional/Charter School Count	Total School Count
2012	\$ 1,180,312	N/A	87/1	88
2013	6,682,590	407	77/2	79
2014	15,255,064	1,328	76/4	80
2015	21,967,668	1,890	76/4	81
2016	28,432,309	2,593	77/7	84
2017	35,339,392	3,070	77/7	84
2018	36,746,769	3,101	78/6	84
2019	45,288,295	3,385	79/5	84
2020	52,994,573	4,059	76/5	81
2021	69,638,804	4,954	73/7	80
2022	77,019,473	5,507	73/7	80

	FY 2020 actual	FY 2022 Proposed	2 year difference
Total MFP	\$ 243,379,086	\$ 241,066,933	\$ (2,312,153)
Payments to Charters	53,281,591	77,019,473	23,737,885
Net MFP for District	\$ 190,097,495	\$ 164,047,460	\$ (26,050,035)

Since 2009-2010, the District has not received its annual 2.75% MFP increase from the State with the exception of in FY 2014-2015 (2.75%) and in FY 2020-2021 (1.375%).

Fiscal Year	Approximate MFP funds lost
2009-2010	\$ -
2010-2011	4,697,005
2011-2012	9,682,748
2012-2013	14,646,134
2013-2014	21,084,680
2014-2015	22,445,073
2015-2016	30,175,882
2016-2017	37,620,132
2017-2018	45,464,079
2018-2019	53,295,256
2019-2020	64,615,751
2020-2021	67,629,390
TOTAL FUNDS LOST	\$371,356,131

When the District began investing in charter schools and enrollment in those schools began to increase, the District never implemented corresponding spending reductions to accommodate payments to charters until this fiscal year. In fact, the District increased the number of District-operated schools and employees while also authorizing charters. These two actions are, in fact, counterproductive to each other. Also, as results of inflation also have an impact on operational costs,

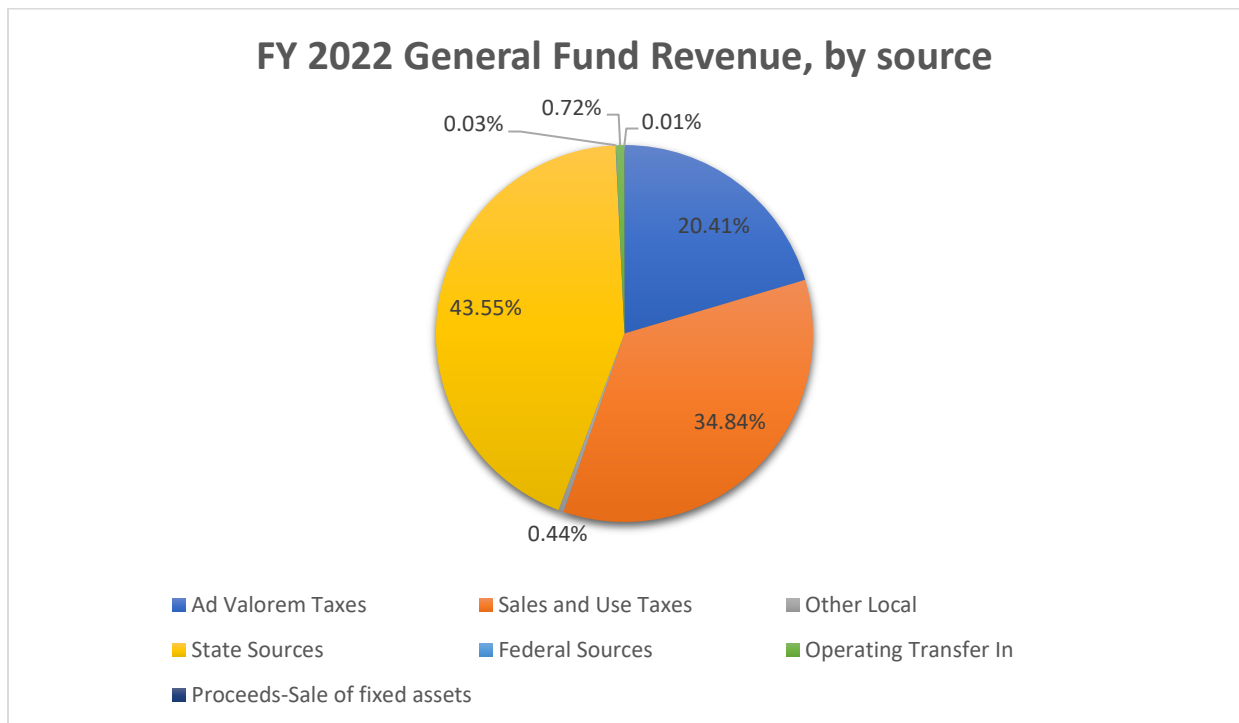
we have not seen the Constitutionally-authorized 2.75% annual MFP increase for a decade with the exception of the fiscal years 2014-2015 (2.75%) and 2020-2021 (1.375%).

Inflationary impacts, costs relative to 21st century learning such as technology and school security, increasing payments to other LEAs without significant corresponding reductions as offsets, and the lack of decades worth of MFP increases have placed the District in an unfortunate financial situation that must be continuously addressed to ensure district solvency moving into future years.

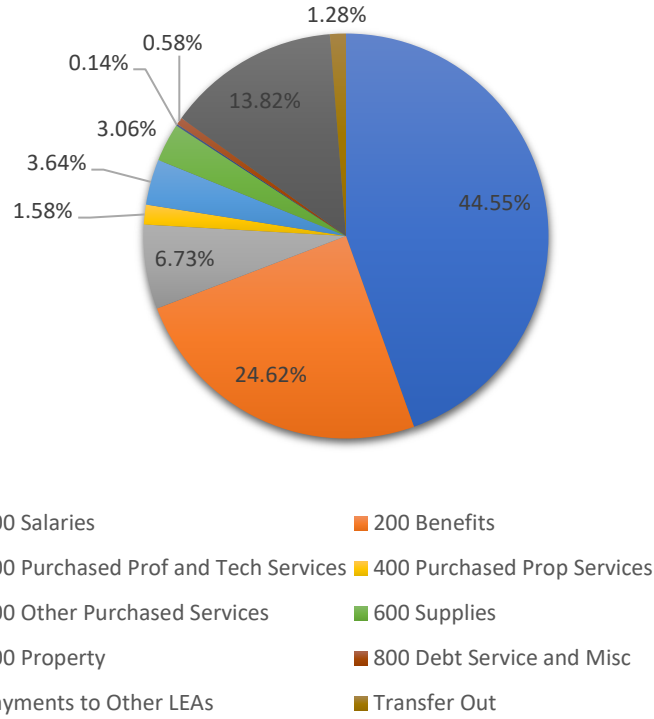
BUDGET OVERVIEW AND HIGHLIGHTS

The summary of the General Fund budget for FY 2022 includes revenues and other financing sources of approximately \$558.01 million and expenditures and other financing uses of approximately \$557.15 million.

Sales tax collections and ad valorem taxes make up 56% of budgeted revenues for General Fund which is up from 55% in FY 2021. See the below chart for the budgeted revenue "make-up" for the General Fund:



FY 2022 General Fund appropriations by object code



Prepared By:

Sarah B. Caruso
Chief Financial Officer

Respectfully Submitted:

Dr. James Gray
Superintendent

**JEFFERSON PARISH SCHOOLS
FY 2022 GENERAL FUND BUDGET BOOK- SUMMARY**

	2020 Actual	2021 Amended (March 2021)	2022 Proposed
REVENUES			
Ad Valorem Taxes	\$ 111,644,014	\$ 110,732,537	\$ 113,867,928
Sales and Use Taxes	182,854,529	193,972,094	194,404,171
Other Local	5,839,470	2,517,171	2,479,688
State Sources	245,300,312	241,907,819	243,028,933
Federal Sources	238,529	194,000	194,000
Total Revenues	545,876,855	549,323,622	553,974,720
EXPENDITURES			
100 Salaries	250,075,519	247,783,867	248,213,738
200 Benefits	133,877,362	136,581,492	137,194,040
300 Purchased Prof and Tech Services	32,872,411	36,785,040	37,504,378
400 Purchased Prop Services	10,768,977	11,399,281	8,792,953
500 Other Purchased Services	15,546,080	23,193,316	20,285,974
600 Supplies	20,494,755	16,980,720	17,029,417
700 Property	1,071,323	360,000	753,000
800 Debt Service and Misc	516,779	3,377,704	3,251,721
Payments to Other LEAs	53,281,591	69,638,804	77,019,473
Total Expenditures	518,504,796	546,100,225	550,044,695
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURE	27,372,059	3,223,397	3,930,025
OTHER FINANCING SOURCES (USES)			
Operating Transfer In	4,926,549	5,000,000	4,000,000
Proceeds-Sale of fixed assets	13,361	314,010	40,000
Transfer Out	(12,619,939)	(6,987,379)	(7,106,282)
TOTAL OTHER FINANCING SOURCES	(7,680,029)	(1,673,369)	(3,066,282)
NET CHANGE IN FUND BALANCE	\$ 19,692,029	\$ 1,550,028	\$ 863,743
FUND BALANCE, BEGINNING	\$ 157,604,474	\$ 177,296,503	\$ 178,846,531
FUND BALANCE, ENDING	\$ 177,296,503	\$ 178,846,531	\$ 179,710,274

JEFFERSON PARISH SCHOOLS
 FY 2022 GENERAL FUND BUDGET BOOK- DETAIL- BY OBJECT, BY FUNCTION

OBJECT	OBJECT DESCRIPTION	FUNCTION DESCRIPTION	2020 Actual	2021 Amended (March 2021)	2022 Proposed
REVENUES					
LOCAL REVENUES					
	Ad Valorem Taxes		\$ 111,644,014	\$ 110,732,537	\$ 113,867,928
	Sales and Use Taxes		182,854,529	193,972,094	194,404,171
	Earnings on investments		3,342,031	683,000	683,000
	Other revenues from local sources		2,395,603	1,834,171	1,795,688
	Tuition		101,835	-	-
TOTAL LOCAL REVENUES			300,338,013	307,221,803	310,751,787
STATE REVENUE					
	MFP- State Public School Fund		243,379,086	239,964,819	241,066,933
	Retirement- PIP		29,800	35,000	35,000
	Revenue in Lieu of Taxes (Revenue Sharing)		1,777,830	1,776,000	1,795,000
	State Restricted Grants-In-Aid (PIP, NonPub)		132,595	132,000	-
TOTAL STATE REVENUES			245,300,312	241,907,819	243,028,933
FEDERAL REVENUE					
	JROTC Federal		238,529	194,000	194,000
TOTAL FEDERAL REVENUES			238,529	194,000	194,000
TOTAL REVENUES			\$ 545,876,855	\$ 549,323,622	\$ 553,974,720
EXPENDITURES					
111	Salaries- Officials/Administrators/Managers	Board of Education Services	87,600	87,600	87,600
111	Salaries- Officials/Administrators/Managers	Business Services	561,270	563,645	565,020
111	Salaries- Officials/Administrators/Managers	Central Services- Planning, Research, Development, and Evaluation Services	1,635,528	1,641,803	1,632,400
111	Salaries- Officials/Administrators/Managers	Executive Administrative Services	604,684	476,289	545,289
111	Salaries- Officials/Administrators/Managers	Guidance Services	83,375	84,100	84,825
111	Salaries- Officials/Administrators/Managers	Health Services	184,425	185,150	185,875
111	Salaries- Officials/Administrators/Managers	Improvement of Instructional Staff Services	1,969,842	1,882,888	1,964,004
111	Salaries- Officials/Administrators/Managers	Instruction and Curriculum Development Services	1,541,123	1,165,250	1,258,750
111	Salaries- Officials/Administrators/Managers	Instructional Staff Training Services	124,323	51,799	67,800
111	Salaries- Officials/Administrators/Managers	Operations and Maintenance of Plant Services	347,363	340,254	331,575
111	Salaries- Officials/Administrators/Managers	Other Pupil Support Services	220,403	220,000	220,400
111	Salaries- Officials/Administrators/Managers	Psychological and Educational Assessment Services	163,499	160,325	160,325
111	Salaries- Officials/Administrators/Managers	Pupil Support Services	372,901	266,675	266,675
111	Salaries- Officials/Administrators/Managers	Regular Programs- K, Elem, Secondary	5,589	-	-
111	Salaries- Officials/Administrators/Managers	School Administration	15,448,839	15,080,985	15,418,342
111	Salaries- Officials/Administrators/Managers	Speech Pathology and Audiology Services	161,650	161,650	161,650
111	Salaries- Officials/Administrators/Managers	Student Transportation Services	161,825	162,550	161,825
111	Total		23,674,138	22,530,964	23,116,375
112	Salaries- Teachers	Adult Education and Literacy Programs	57,815	-	-
112	Salaries- Teachers	Career and Technical Education Programs	1,931,303	1,184,802	1,637,512
112	Salaries- Teachers	Instructional Staff Training Services	74,604	112,700	-
112	Salaries- Teachers	Library/Media Services	4,486,696	4,473,684	4,372,139
112	Salaries- Teachers	Other Instructional Programs	3,012,178	2,710,665	2,205,441
112	Salaries- Teachers	Regular Programs- K, Elem, Secondary	97,086,276	102,880,665	98,915,022
112	Salaries- Teachers	Special Education Programs	29,731,036	29,659,537	29,745,633
112	Salaries- Teachers	Special Education Programs- Gifted and Talented	6,252,295	6,479,658	6,207,941
112	Salaries- Teachers	Special Programs- (NCLB), (Title III), Pre-K, and Other	11,141,733	10,287,146	10,338,422
112	Total		153,773,936	157,788,856	153,422,110
113	Salaries- Therapists/Specialists/Counselors	Guidance Services	3,774,768	3,769,267	2,920,386
113	Salaries- Therapists/Specialists/Counselors	Improvement of Instructional Staff Services	62,136	62,136	47,500
113	Salaries- Therapists/Specialists/Counselors	Instruction and Curriculum Development Services	8,625	-	-
113	Salaries- Therapists/Specialists/Counselors	Occupational Therapy and Related Services	1,211,248	1,253,600	1,332,400
113	Salaries- Therapists/Specialists/Counselors	Psychological and Educational Assessment Services	4,375,682	4,140,183	4,856,459
113	Salaries- Therapists/Specialists/Counselors	Pupil Support Services	3,333,634	2,991,695	3,705,594
113	Salaries- Therapists/Specialists/Counselors	Speech Pathology and Audiology Services	5,552,944	5,642,722	5,769,914
113	Total		18,119,037	17,859,603	18,632,253
114	Salaries- Clerical/Secretarial	Board of Education Services	51,000	51,000	51,000
114	Salaries- Clerical/Secretarial	Business Services	601,643	541,560	577,310
114	Salaries- Clerical/Secretarial	Central Services- Planning, Research, Development, and Evaluation Services	984,824	949,792	1,014,888
114	Salaries- Clerical/Secretarial	Executive Administrative Services	78,698	91,000	91,000
114	Salaries- Clerical/Secretarial	Health Services	37,882	37,882	37,882
114	Salaries- Clerical/Secretarial	Improvement of Instructional Staff Services	465,701	480,152	435,898
114	Salaries- Clerical/Secretarial	Instruction and Curriculum Development Services	36,000	36,500	37,000
114	Salaries- Clerical/Secretarial	Operations and Maintenance of Plant Services	161,500	162,500	163,500
114	Salaries- Clerical/Secretarial	Other Pupil Support Services	40,500	40,500	40,500
114	Salaries- Clerical/Secretarial	Psychological and Educational Assessment Services	28,000	-	29,000
114	Salaries- Clerical/Secretarial	Pupil Support Services	33,020	33,020	33,020
114	Salaries- Clerical/Secretarial	School Administration	6,697,200	6,190,818	6,270,170
114	Salaries- Clerical/Secretarial	Speech Pathology and Audiology Services	-	-	29,500
114	Salaries- Clerical/Secretarial	Student Transportation Services	291,830	294,500	291,500
114	Total		9,507,799	8,909,224	9,102,168
115	Salaries- Para-professionals/Aides	Other Instructional Programs	153,017	27,050	22,450
115	Salaries- Para-professionals/Aides	Regular Programs- K, Elem, Secondary	234,803	50,500	126,975
115	Salaries- Para-professionals/Aides	Special Education Programs	7,647,694	6,005,861	6,343,695
115	Salaries- Para-professionals/Aides	Special Programs- (NCLB), (Title III), Pre-K, and Other	5,722,503	5,719,500	5,721,750
115	Salaries- Para-professionals/Aides	Student Transportation Services	1,150,368	1,173,278	1,308,808
115	Salaries- Para-professionals/Aides	Support of Individual Special Needs Students	1,808,054	1,226,792	2,014,103
115	Total		16,716,439	14,203,081	15,537,791
116	Salaries- Service Workers	Business Services	410,961	338,368	363,726
116	Salaries- Service Workers	Operations and Maintenance of Plant Services	10,937,886	9,643,886	9,827,183
116	Salaries- Service Workers	Student Transportation Services	6,739,607	6,869,557	7,207,454
116	Total		18,088,454	16,851,811	17,398,363
117	Salaries- Skilled Crafts	Operations and Maintenance of Plant Services	326,780	140,245	171,810
117	Total		326,780	140,245	171,810
118	Salaries- Degreed Professionals	Board of Education Services	133,000	133,000	134,125
118	Salaries- Degreed Professionals	Business Services	731,336	638,465	654,205
118	Salaries- Degreed Professionals	Central Services- Planning, Research, Development, and Evaluation Services	493,723	478,800	545,600
118	Salaries- Degreed Professionals	Health Services	2,191,740	2,194,000	3,322,500
118	Total		3,549,800	3,394,265	4,656,430
119	Salaries- Other Salaries	Business Services	58,800	59,400	60,000
119	Salaries- Other Salaries	Central Services- Planning, Research, Development, and Evaluation Services	782,686	755,800	721,000
119	Salaries- Other Salaries	Community Services Operations	9,261	-	-
119	Salaries- Other Salaries	Improvement of Instructional Staff Services	90,391	92,000	62,500
119	Salaries- Other Salaries	Other Pupil Support Services	847,365	861,368	693,310
119	Salaries- Other Salaries	Parental/Family Involvement	17,095	18,375	16,013
119	Salaries- Other Salaries	Speech Pathology and Audiology Services	309,052	313,007	333,806
119	Total		2,114,649	2,099,950	1,886,628
120	Salaries of Temporary Employees	Central Services- Planning, Research, Development, and Evaluation Services	60,070	24,930	22,930
120	Salaries of Temporary Employees	Community Services Operations	2,752	1,480	-
120	Salaries of Temporary Employees	Food Services Operations	1,184	4,339	4,339
120	Salaries of Temporary Employees	Operations and Maintenance of Plant Services	97,000	109,685	109,139
120	Salaries of Temporary Employees	Other Instructional Programs	0	84	84
120	Salaries of Temporary Employees	Regular Programs- K, Elem, Secondary	37,340	42,867	42,867
120	Salaries of Temporary Employees	School Administration	64,535	81,058	84,897
120	Salaries of Temporary Employees	Special Education Programs	249,356	246,506	246,506
120	Salaries of Temporary Employees	Student Transportation Services	112,537	50,290	46,458
120	Total		624,773	561,239	558,700

OBJECT	OBJECT DESCRIPTION	FUNCTION DESCRIPTION	2020 Actual	2021 Amended (March 2021)	2022 Proposed
130	Salaries for extra work performed	Adult Education and Literacy Programs	416	-	-
	Salaries for extra work performed	Board of Education Services	1,553	-	1,000
	Salaries for extra work performed	Business Services	79,665	33,000	41,027
	Salaries for extra work performed	Career and Technical Education Programs	2,234	-	6,750
	Salaries for extra work performed	Central Services- Planning, Research, Development, and Evaluation Services	64,065	87,807	7,807
	Salaries for extra work performed	Community Services Operations	14	-	6
	Salaries for extra work performed	Executive Administrative Services	5,698	-	-
	Salaries for extra work performed	Food Services Operations	2,374	36	36
	Salaries for extra work performed	Guidance Services	7,024	972	4,222
	Salaries for extra work performed	Health Services	5,917	(543)	15,743
	Salaries for extra work performed	Improvement of Instructional Staff Services	44,659	277,365	43,503
	Salaries for extra work performed	Instruction and Curriculum Development Services	5,202	-	905
	Salaries for extra work performed	Instructional Staff Training Services	3,062	1,306	2,556
	Salaries for extra work performed	Library/Media Services	21,419	287	4,287
	Salaries for extra work performed	Occupational Therapy and Related Services	2,370	10,500	-
	Salaries for extra work performed	Operations and Maintenance of Plant Services	872,815	752,528	774,016
	Salaries for extra work performed	Other Instructional Programs	1,606,510	1,918,363	1,939,943
	Salaries for extra work performed	Other Pupil Support Services	1,590	(1,500)	1,024
	Salaries for extra work performed	Parental/Family Involvement	44,013	16,185	41,226
	Salaries for extra work performed	Psychological and Educational Assessment Services	145,221	(2,750)	167,113
	Salaries for extra work performed	Pupil Support Services	2,057	-	13,902
	Salaries for extra work performed	Regular Programs- K, Elem, Secondary	257,619	123,413	252,727
	Salaries for extra work performed	School Administration	47,436	36,787	80,055
	Salaries for extra work performed	Special Education Programs	23,071	7,228	40,018
	Salaries for extra work performed	Special Education Programs- Gifted and Talented	3,520	1,185	7,185
	Salaries for extra work performed	Special Programs- (NCLB), (Title III), Pre-K, and Other	38,574	627	36,717
	Salaries for extra work performed	Speech Pathology and Audiology Services	3,815	(2,176)	2,674
	Salaries for extra work performed	Student Transportation Services	268,631	177,484	203,794
	Salaries for extra work performed	Support of Individual Special Needs Students	2,559	2,425	2,425
130 Total			3,564,113	3,440,533	3,690,661
150 Total	150 Stipend Pay	Instructional Staff Training Services	15,603	4,100	40,450
150 Total			15,603	4,100	40,450
210	Group Insurance	Adult Education and Literacy Programs	5,509	-	-
	Group Insurance	Board of Education Services	12,369	12,500	13,070
	Group Insurance	Business Services	322,201	282,526	341,000
	Group Insurance	Career and Technical Education Programs	279,820	170,934	246,442
	Group Insurance	Central Services- Planning, Research, Development, and Evaluation Services	539,358	533,734	598,082
	Group Insurance	Executive Administrative Services	55,913	37,542	44,034
	Group Insurance	Food Services Operations	46	-	-
	Group Insurance	Guidance Services	499,264	517,850	398,179
	Group Insurance	Health Services	338,179	352,355	394,832
	Group Insurance	Improvement of Instructional Staff Services	3,073,960	3,113,334	3,203,597
	Group Insurance	Instruction and Curriculum Development Services	180,099	142,797	159,105
	Group Insurance	Instructional Staff Training Services	(75,257)	21,096	7,299
	Group Insurance	Library/Media Services	581,193	603,859	633,613
	Group Insurance	Occupational Therapy and Related Services	158,951	164,839	188,234
	Group Insurance	Operations and Maintenance of Plant Services	2,112,387	2,218,682	2,076,944
	Group Insurance	Other Instructional Programs	355,735	291,639	235,785
	Group Insurance	Other Pupil Support Services	134,968	141,400	115,678
	Group Insurance	Parental/Family Involvement	8,496	8,558	7,849
	Group Insurance	Psychological and Educational Assessment Services	623,875	609,413	689,009
	Group Insurance	Pupil Support Services	496,602	481,065	624,274
	Group Insurance	Regular Programs- K, Elem, Secondary	13,065,462	13,899,141	13,916,458
	Group Insurance	School Administration	3,028,078	2,969,048	3,099,494
	Group Insurance	Special Education Programs	5,729,737	5,748,201	5,652,699
	Group Insurance	Special Education Programs- Gifted and Talented	899,070	916,307	915,193
	Group Insurance	Special Programs- (NCLB), (Title III), Pre-K, and Other	2,602,673	2,746,105	2,531,904
	Group Insurance	Speech Pathology and Audiology Services	804,574	844,482	936,699
	Group Insurance	Student Transportation Services	1,557,354	1,553,042	1,789,127
	Group Insurance	Support of Individual Special Needs Students	366,426	347,198	468,704
210 Total			35,061,942	35,918,646	36,305,302
220	FICA Contributions	Adult Education and Literacy Programs	417	-	-
	FICA Contributions	Business Services	1,297	-	-
	FICA Contributions	Central Services- Planning, Research, Development, and Evaluation Services	2,570	-	-
	FICA Contributions	Community Services Operations	53	-	-
	FICA Contributions	Food Services Operations	1,950	-	-
	FICA Contributions	Health Services	3,159	-	-
	FICA Contributions	Improvement of Instructional Staff Services	330	-	-
	FICA Contributions	Occupational Therapy and Related Services	474	-	-
	FICA Contributions	Operations and Maintenance of Plant Services	110,687	120,273	110,422
	FICA Contributions	Other Instructional Programs	12,403	-	-
	FICA Contributions	Parental/Family Involvement	59	-	-
	FICA Contributions	Regular Programs- K, Elem, Secondary	2,150	2,325	-
	FICA Contributions	School Administration	46,781	23,224	32,627
	FICA Contributions	Special Education Programs	14,811	4,117	1,362
	FICA Contributions	Special Education Programs- Gifted and Talented	716	-	-
	FICA Contributions	Special Programs- (NCLB), (Title III), Pre-K, and Other	(44)	1,222	-
	FICA Contributions	Student Transportation Services	18,885	18,408	10,416
	FICA Contributions	Support of Individual Special Needs Students	-	1,362	-
220 Total			216,698	170,931	154,827
225	Medicare Contributions	Adult Education and Literacy Programs	834	-	-
	Medicare Contributions	Board of Education Services	2,639	2,668	2,699
	Medicare Contributions	Business Services	32,534	30,877	32,803
	Medicare Contributions	Career and Technical Education Programs	26,606	17,743	24,119
	Medicare Contributions	Central Services- Planning, Research, Development, and Evaluation Services	51,969	57,115	57,197
	Medicare Contributions	Community Services Operations	22	21	22
	Medicare Contributions	Executive Administrative Services	9,347	8,226	9,226
	Medicare Contributions	Food Services Operations	460	570	289
	Medicare Contributions	Guidance Services	52,871	56,352	43,822
	Medicare Contributions	Health Services	32,492	35,050	51,649
	Medicare Contributions	Improvement of Instructional Staff Services	33,246	40,637	37,024
	Medicare Contributions	Instruction and Curriculum Development Services	21,995	17,735	18,802
	Medicare Contributions	Instructional Staff Training Services	3,246	2,817	1,719
	Medicare Contributions	Library/Media Services	61,882	65,789	63,813
	Medicare Contributions	Occupational Therapy and Related Services	16,046	18,329	19,320
	Medicare Contributions	Operations and Maintenance of Plant Services	172,211	163,128	165,559
	Medicare Contributions	Other Instructional Programs	66,070	68,199	60,704
	Medicare Contributions	Other Pupil Support Services	15,125	16,383	13,924
	Medicare Contributions	Parental/Family Involvement	845	501	830
	Medicare Contributions	Psychological and Educational Assessment Services	63,870	62,807	75,915
	Medicare Contributions	Pupil Support Services	48,050	48,168	59,050
	Medicare Contributions	Regular Programs- K, Elem, Secondary	1,331,456	1,517,331	1,448,207
	Medicare Contributions	School Administration	301,310	316,201	321,389
	Medicare Contributions	Special Education Programs	511,250	516,780	535,402
	Medicare Contributions	Special Education Programs- Gifted and Talented	86,891	95,715	90,887
	Medicare Contributions	Special Programs- (NCLB), (Title III), Pre-K, and Other	229,477	235,036	234,545
	Medicare Contributions	Speech Pathology and Audiology Services	81,103	89,715	91,639
	Medicare Contributions	Student Transportation Services	113,116	102,213	133,687
	Medicare Contributions	Support of Individual Special Needs Students	24,595	17,950	29,541
225 Total			3,390,657	3,614,065	3,623,781
231	TRSL Retirement Contribution	Adult Education and Literacy Programs	14,042	-	-
	TRSL Retirement Contribution	Board of Education Services	51,578	50,398	50,257
	TRSL Retirement Contribution	Business Services	475,958	416,411	440,253
	TRSL Retirement Contribution	Career and Technical Education Programs	490,515	306,904	414,354
	TRSL Retirement Contribution	Central Services- Planning, Research, Development, and Evaluation Services	1,024,640	1,016,244	994,046
	TRSL Retirement Contribution	Community Services Operations	2,200	382	374
	TRSL Retirement Contribution	Executive Administrative Services	179,775	146,361	160,345
	TRSL Retirement Contribution	Food Services Operations	618	9	1,103
	TRSL Retirement Contribution	Guidance Services	975,166	949,893	758,377
	TRSL Retirement Contribution	Health Services	608,298	608,168	897,624

OBJECT	OBJECT DESCRIPTION	FUNCTION DESCRIPTION	2020 Actual	2021 Amended (March 2021)	2022 Proposed
231	TRSL Retirement Contribution	Improvement of Instructional Staff Services	633,995	669,275	643,458
231	TRSL Retirement Contribution	Instructional and Curriculum Development Services	396,468	291,489	307,025
231	TRSL Retirement Contribution	Instructional Staff Training Services	60,124	44,252	47,983
231	TRSL Retirement Contribution	Library/Media Services	1,132,149	1,106,929	1,102,869
231	TRSL Retirement Contribution	Occupational Therapy and Related Services	300,288	312,332	322,485
231	TRSL Retirement Contribution	Operations and Maintenance of Plant Services	163,748	161,102	388,881
231	TRSL Retirement Contribution	Other Instructional Programs	1,149,146	1,173,788	1,053,040
231	TRSL Retirement Contribution	Other Pupil Support Services	288,915	289,442	241,984
231	TRSL Retirement Contribution	Parental/Family Involvement	16,006	8,917	14,424
231	TRSL Retirement Contribution	Psychological and Educational Assessment Services	1,117,242	991,086	1,257,985
231	TRSL Retirement Contribution	Pupil Support Services	811,213	750,977	970,690
231	TRSL Retirement Contribution	Regular Programs- K, Elem, Secondary	24,834,357	25,969,604	25,089,734
231	TRSL Retirement Contribution	School Administration	5,439,945	5,288,765	5,418,109
231	TRSL Retirement Contribution	Special Education Programs	9,535,344	9,076,495	9,264,031
231	TRSL Retirement Contribution	Special Education Programs- Gifted and Talented	1,568,628	1,594,488	1,568,949
231	TRSL Retirement Contribution	Special Programs- (NCLB), (Title III), Pre-K, and Other	4,392,441	4,098,177	4,053,932
231	TRSL Retirement Contribution	Speech Pathology and Audiology Services	1,483,967	1,483,573	1,586,981
231	TRSL Retirement Contribution	Student Transportation Services	215,652	219,656	257,242
231	TRSL Retirement Contribution	Support of Individual Special Needs Students	477,364	317,138	513,394
231 Total			57,830,082	57,342,225	57,799,860
233	LSERS Retirement Contribution	Business Services	130,620	103,426	104,389
233	LSERS Retirement Contribution	Central Services- Planning, Research, Development, and Evaluation Services	13	-	-
233	LSERS Retirement Contribution	Food Services Operations	-	1,245	-
233	LSERS Retirement Contribution	Instructional Staff Training Services	-	1,177	-
233	LSERS Retirement Contribution	Operations and Maintenance of Plant Services	2,897,646	2,402,473	2,262,690
233	LSERS Retirement Contribution	Other Instructional Programs	457	-	-
233	LSERS Retirement Contribution	Psychological and Educational Assessment Services	509	-	-
233	LSERS Retirement Contribution	School Administration	163	-	7,591
233	LSERS Retirement Contribution	Special Education Programs	-	-	14,582
233	LSERS Retirement Contribution	Student Transportation Services	1,613,170	1,640,852	2,304,907
233	LSERS Retirement Contribution	Support of Individual Special Needs Students	2,640	-	-
233 Total			4,645,218	4,149,173	4,694,100
239	Other Retirement Contribution	Business Services	60,612	60,180	60,762
239	Other Retirement Contribution	Guidance Services	40,412	41,704	-
239	Other Retirement Contribution	Instructional and Curriculum Development Services	31,341	31,108	31,398
239	Other Retirement Contribution	Occupational Therapy and Related Services	23,894	23,459	23,459
239	Other Retirement Contribution	Other Instructional Programs	955	-	-
239	Other Retirement Contribution	Psychological and Educational Assessment Services	113,835	112,280	91,027
239	Other Retirement Contribution	Pupil Support Services	47,420	46,756	89,062
239	Other Retirement Contribution	Regular Programs- K, Elem, Secondary	39,746	23,659	38,980
239	Other Retirement Contribution	School Administration	18,617	8,976	-
239	Other Retirement Contribution	Special Education Programs	14,832	15,038	-
239	Other Retirement Contribution	Special Programs- (NCLB), (Title III), Pre-K, and Other	9,752	9,764	9,955
239 Total			401,416	372,917	344,641
250	Unemployment Compensation	Adult Education and Literacy Programs	13	-	-
250	Unemployment Compensation	Board of Education Services	42	92	93
250	Unemployment Compensation	Business Services	561	1,065	1,131
250	Unemployment Compensation	Career and Technical Education Programs	446	612	832
250	Unemployment Compensation	Central Services- Planning, Research, Development, and Evaluation Services	922	1,969	1,972
250	Unemployment Compensation	Community Services Operations	2	1	1
250	Unemployment Compensation	Executive Administrative Services	158	284	318
250	Unemployment Compensation	Food Services Operations	1	20	10
250	Unemployment Compensation	Guidance Services	888	1,943	1,511
250	Unemployment Compensation	Health Services	555	1,206	1,781
250	Unemployment Compensation	Improvement of Instructional Staff Services	605	1,401	1,277
250	Unemployment Compensation	Instructional and Curriculum Development Services	365	612	648
250	Unemployment Compensation	Instructional Staff Training Services	52	97	59
250	Unemployment Compensation	Library/Media Services	1,040	2,269	2,201
250	Unemployment Compensation	Occupational Therapy and Related Services	279	632	666
250	Unemployment Compensation	Operations and Maintenance of Plant Services	2,943	5,625	5,704
250	Unemployment Compensation	Other Instructional Programs	1,062	2,352	2,093
250	Unemployment Compensation	Other Pupil Support Services	254	565	480
250	Unemployment Compensation	Parental/Family Involvement	14	17	29
250	Unemployment Compensation	Psychological and Educational Assessment Services	1,088	2,166	2,618
250	Unemployment Compensation	Pupil Support Services	814	1,661	2,036
250	Unemployment Compensation	Regular Programs- K, Elem, Secondary	22,522	60,943	49,938
250	Unemployment Compensation	School Administration	5,147	10,904	11,083
250	Unemployment Compensation	Special Education Programs	8,707	18,166	18,463
250	Unemployment Compensation	Special Education Programs- Gifted and Talented	1,442	3,301	3,134
250	Unemployment Compensation	Special Programs- (NCLB), (Title III), Pre-K, and Other	3,897	8,105	8,088
250	Unemployment Compensation	Speech Pathology and Audiology Services	1,383	3,094	3,160
250	Unemployment Compensation	Student Transportation Services	1,604	3,525	4,609
250	Unemployment Compensation	Support of Individual Special Needs Students	419	619	1,019
250 Total			57,224	133,247	124,956
260	Workers Compensation	Adult Education and Literacy Programs	1,131	-	-
260	Workers Compensation	Board of Education Services	3,605	3,496	3,536
260	Workers Compensation	Business Services	47,515	40,459	42,984
260	Workers Compensation	Career and Technical Education Programs	37,786	23,250	31,604
260	Workers Compensation	Central Services- Planning, Research, Development, and Evaluation Services	78,179	74,840	74,948
260	Workers Compensation	Community Services Operations	181	28	28
260	Workers Compensation	Executive Administrative Services	13,387	10,778	12,089
260	Workers Compensation	Food Services Operations	65	747	378
260	Workers Compensation	Guidance Services	75,272	73,840	57,423
260	Workers Compensation	Health Services	47,082	45,928	67,678
260	Workers Compensation	Improvement of Instructional Staff Services	51,265	53,248	48,515
260	Workers Compensation	Instructional and Curriculum Development Services	30,914	23,239	24,636
260	Workers Compensation	Instructional Staff Training Services	4,392	3,692	2,253
260	Workers Compensation	Library/Media Services	88,162	86,206	83,617
260	Workers Compensation	Occupational Therapy and Related Services	23,597	24,018	25,316
260	Workers Compensation	Operations and Maintenance of Plant Services	248,854	213,755	216,758
260	Workers Compensation	Other Instructional Programs	92,816	89,364	79,543
260	Workers Compensation	Other Pupil Support Services	21,565	21,467	18,245
260	Workers Compensation	Parental/Family Involvement	1,197	657	1,088
260	Workers Compensation	Psychological and Educational Assessment Services	92,254	82,298	99,474
260	Workers Compensation	Pupil Support Services	68,904	63,116	126,375
260	Workers Compensation	Regular Programs- K, Elem, Secondary	1,913,684	2,295,282	2,159,831
260	Workers Compensation	School Administration	437,429	478,144	623,126
260	Workers Compensation	Special Education Programs	741,918	690,263	1,119,091
260	Workers Compensation	Special Education Programs- Gifted and Talented	122,426	125,419	119,093
260	Workers Compensation	Special Programs- (NCLB), (Title III), Pre-K, and Other	329,726	307,977	307,335
260	Workers Compensation	Speech Pathology and Audiology Services	117,409	117,558	120,078
260	Workers Compensation	Student Transportation Services	136,060	133,934	175,177
260	Workers Compensation	Support of Individual Special Needs Students	35,576	23,534	59,459
260 Total			4,862,352	5,106,538	5,699,677

OBJECT	OBJECT DESCRIPTION	FUNCTION DESCRIPTION	2020 Actual	2021 Amended (March 2021)	2022 Proposed
270	Retiree Health Benefits	Adult Education and Literacy Programs	56,176	27,267	58,446
270	Retiree Health Benefits	Board of Education Services	41,002	45,309	42,659
270	Retiree Health Benefits	Business Services	357,878	395,144	372,339
270	Retiree Health Benefits	Career and Technical Education Programs	144,281	171,938	150,111
270	Retiree Health Benefits	Central Services- Planning, Research, Development, and Evaluation Services	586,155	582,800	609,840
270	Retiree Health Benefits	Community Services Operations	242,699	217,399	252,505
270	Retiree Health Benefits	Executive Administrative Services	129,532	152,158	134,768
270	Retiree Health Benefits	Facilities Acquisition and Construction Services	63,233	73,718	66,789
270	Retiree Health Benefits	Food Services Operations	653,040	711,114	679,425
270	Retiree Health Benefits	Guidance Services	320,466	381,696	333,414
270	Retiree Health Benefits	Health Services	268,945	267,163	279,812
270	Retiree Health Benefits	Improvement of Instructional Staff Services	519,539	506,677	540,532
270	Retiree Health Benefits	Instruction and Curriculum Development Services	330,998	347,437	344,370
270	Retiree Health Benefits	Instructional Staff Training Services	413,734	70,705	430,449
270	Retiree Health Benefits	Library/Media Services	329,276	331,953	342,580
270	Retiree Health Benefits	Occupational Therapy and Related Services	89,366	91,067	92,978
270	Retiree Health Benefits	Operations and Maintenance of Plant Services	1,643,316	1,593,112	1,709,707
270	Retiree Health Benefits	Other Instructional Programs	359,651	359,647	384,588
270	Retiree Health Benefits	Other Pupil Support Services	89,601	83,722	93,221
270	Retiree Health Benefits	Parental/Family Involvement	1,905	7,680	1,982
270	Retiree Health Benefits	Psychological and Educational Assessment Services	351,066	351,585	365,252
270	Retiree Health Benefits	Pupil Support Services	350,114	361,807	364,260
270	Retiree Health Benefits	Regular Programs- K, Elem, Secondary	7,188,773	7,531,394	7,479,201
270	Retiree Health Benefits	School Administration	3,043,170	3,191,257	3,166,116
270	Retiree Health Benefits	Special Education Programs	3,330,041	3,547,999	3,464,578
270	Retiree Health Benefits	Special Education Programs- Gifted and Talented	462,671	553,176	481,364
270	Retiree Health Benefits	Special Programs- (NCLB), (Title III), Pre-K, and Other	1,989,088	2,220,588	2,069,449
270	Retiree Health Benefits	Speech Pathology and Audiology Services	495,205	499,256	515,213
270	Retiree Health Benefits	Student Transportation Services	679,373	753,138	705,821
270	Retiree Health Benefits	Support of Individual Special Needs Students	146,326	130,158	152,238
270	Total		24,686,621	25,638,574	25,684,007
281	Sick Leave Severance Pay	Business Services	2,493	5,000	3,970
281	Sick Leave Severance Pay	Career and Technical Education Programs	8,198	34,127	19,105
281	Sick Leave Severance Pay	Central Services- Planning, Research, Development, and Evaluation Services	11,137	-	17,966
281	Sick Leave Severance Pay	Facilities Acquisition and Construction Services	-	-	16,408
281	Sick Leave Severance Pay	Food Services Operations	28,395	34,933	15,534
281	Sick Leave Severance Pay	Guidance Services	-	28,733	12,804
281	Sick Leave Severance Pay	Improvement of Instructional Staff Services	23,552	8,000	13,102
281	Sick Leave Severance Pay	Instruction and Curriculum Development Services	8,673	21,351	8,450
281	Sick Leave Severance Pay	Instructional Staff Training Services	17,360	23,637	7,750
281	Sick Leave Severance Pay	Library/Media Services	23,064	59,173	24,489
281	Sick Leave Severance Pay	Operations and Maintenance of Plant Services	46,634	92,581	31,026
281	Sick Leave Severance Pay	Other Instructional Programs	-	41,484	18,559
281	Sick Leave Severance Pay	Other Pupil Support Services	-	8,000	-
281	Sick Leave Severance Pay	Psychological and Educational Assessment Services	17,433	30,723	29,661
281	Sick Leave Severance Pay	Pupil Support Services	53,484	29,258	4,231
281	Sick Leave Severance Pay	Regular Programs- K, Elem, Secondary	318,542	919,638	276,550
281	Sick Leave Severance Pay	School Administration	71,529	353,425	111,262
281	Sick Leave Severance Pay	Special Education Programs	138,074	382,720	146,308
281	Sick Leave Severance Pay	Special Education Programs- Gifted and Talented	17,240	114,168	52,923
281	Sick Leave Severance Pay	Special Programs- (NCLB), (Title III), Pre-K, and Other	51,462	181,816	78,381
281	Sick Leave Severance Pay	Speech Pathology and Audiology Services	59,127	88,556	22,377
281	Sick Leave Severance Pay	Student Transportation Services	28,998	-	54,595
281	Sick Leave Severance Pay	Support of Individual Special Needs Students	2,765	9,407	-
281	Total		928,050	2,446,731	965,461
282	Annual Leave Severance Pay	Executive Administrative Services	42,402	-	8,137
282	Annual Leave Severance Pay	Improvement of Instructional Staff Services	-	-	2,999
282	Annual Leave Severance Pay	Operations and Maintenance of Plant Services	5,062	8,545	-
282	Annual Leave Severance Pay	Pupil Support Services	530	-	-
282	Annual Leave Severance Pay	Special Programs- (NCLB), (Title III), Pre-K, and Other	-	213	213
282	Total		47,994	8,758	9,349
290	Other Employee Benefits	Adult Education and Literacy Programs	315	-	-
290	Other Employee Benefits	Board of Education Services	622	624	373
290	Other Employee Benefits	Business Services	15,675	14,732	15,980
290	Other Employee Benefits	Career and Technical Education Programs	12,904	9,152	11,571
290	Other Employee Benefits	Central Services- Planning, Research, Development, and Evaluation Services	27,169	29,064	28,833
290	Other Employee Benefits	Executive Administrative Services	2,650	1,884	1,884
290	Other Employee Benefits	Food Services Operations	2	-	-
290	Other Employee Benefits	Guidance Services	22,652	25,861	18,026
290	Other Employee Benefits	Health Services	14,013	15,913	22,309
290	Other Employee Benefits	Improvement of Instructional Staff Services	14,186	14,745	14,355
290	Other Employee Benefits	Instruction and Curriculum Development Services	7,695	5,984	6,608
290	Other Employee Benefits	Instructional Staff Training Services	(3,181)	1,260	312
290	Other Employee Benefits	Library/Media Services	28,888	27,668	26,868
290	Other Employee Benefits	Occupational Therapy and Related Services	6,469	6,646	7,270
290	Other Employee Benefits	Operations and Maintenance of Plant Services	142,595	134,940	132,533
290	Other Employee Benefits	Other Instructional Programs	20,440	17,501	13,799
290	Other Employee Benefits	Other Pupil Support Services	6,373	6,867	5,607
290	Other Employee Benefits	Parental/Family Involvement	315	218	190
290	Other Employee Benefits	Psychological and Educational Assessment Services	25,680	25,486	28,994
290	Other Employee Benefits	Pupil Support Services	21,276	20,460	27,694
290	Other Employee Benefits	Regular Programs- K, Elem, Secondary	605,607	674,705	654,906
290	Other Employee Benefits	School Administration	143,891	142,949	143,549
290	Other Employee Benefits	Special Education Programs	299,119	275,495	285,248
290	Other Employee Benefits	Special Education Programs- Gifted and Talented	40,630	43,035	40,987
290	Other Employee Benefits	Special Programs- (NCLB), (Title III), Pre-K, and Other	148,551	141,642	139,417
290	Other Employee Benefits	Speech Pathology and Audiology Services	36,732	40,802	40,519
290	Other Employee Benefits	Student Transportation Services	84,197	84,980	92,080
290	Other Employee Benefits	Support of Individual Special Needs Students	23,646	17,076	28,177
290	Total		1,749,107	1,779,688	1,788,089
311	Assessor Fees	Board of Education Services	1,284,919	1,322,000	1,324,000
311	Total		1,284,919	1,322,000	1,324,000
312	Sheriff Fees	Board of Education Services	52,325	52,000	52,000
312	Total		52,325	52,000	52,000
313	Pension Fund	Board of Education Services	3,471,827	3,579,000	3,603,000
313	Total		3,471,827	3,579,000	3,603,000
314	Sales Tax Collection Fees	Board of Education Services	17,891,628	18,987,488	19,026,375
314	Total		17,891,628	18,987,488	19,026,375
316	Election Fees	Board of Education Services	-	75,000	75,000
316	Total		-	75,000	75,000
320	Purchased Educational Services	Career and Technical Education Programs	41,645	48,884	48,884
320	Purchased Educational Services	Central Services- Planning, Research, Development, and Evaluation Services	4,850	2,000	1,000
320	Purchased Educational Services	Community Services Operations	7,500	7,500	7,500
320	Purchased Educational Services	Improvement of Instructional Staff Services	-	-	5,500
320	Purchased Educational Services	Instructional Staff Training Services	73,251	159,306	162,306
320	Purchased Educational Services	Library/Media Services	18,505	29,779	29,779
320	Purchased Educational Services	Other Instructional Programs	(139,004)	94,942	94,942
320	Purchased Educational Services	Other Pupil Support Services	242	-	-
320	Purchased Educational Services	Regular Programs- K, Elem, Secondary	1,134,543	2,005,375	2,286,075
320	Purchased Educational Services	School Administration	326,476	100,000	100,000
320	Purchased Educational Services	Special Education Programs	238,334	353,744	353,744
320	Purchased Educational Services	Special Education Programs- Gifted and Talented	43,552	70,257	71,257
320	Purchased Educational Services	Special Programs- (NCLB), (Title III), Pre-K, and Other	102,822	229,079	226,079
320	Purchased Educational Services	Student Transportation Services	19,385	26,000	37,000
320	Total		1,872,100	3,126,866	3,524,166
332	Legal Services	Board of Education Services	557,717	640,000	640,000
332	Legal Services	Business Services	273,732	300,000	300,000
332	Legal Services	Central Services- Planning, Research, Development, and Evaluation Services	10,584	5,000	5,800
332	Total		852,033	945,000	945,800

OBJECT	OBJECT DESCRIPTION	FUNCTION DESCRIPTION	2020 Actual	2021 Amended (March 2021)	2022 Proposed
	333 Audit/Accounting Services	Board of Education Services	179,000	159,000	150,000
	333 Audit/Accounting Services	Business Services	20,709	69,745	66,745
	333 Audit/Accounting Services	Central Services- Planning, Research, Development, and Evaluation Services	57,247	83,000	59,797
333 Total			296,956	311,745	276,542
	334 Architect/Engineering Services	Facilities Acquisition and Construction Services	239,384	-	-
334 Total			239,384	-	-
	335 Medical Services	Central Services- Planning, Research, Development, and Evaluation Services	5,097	5,500	4,700
	335 Medical Services	Health Services	3,640	5,100	5,250
	335 Medical Services	Other Instructional Programs	80,000	127,500	-
	335 Medical Services	Student Transportation Services	20,280	23,000	23,000
	335 Medical Services	Support of Individual Special Needs Students	28,567	52,350	51,000
335 Total			137,584	213,450	83,950
	339 Other Professional Services	Board of Education Services	96,173	93,550	95,050
	339 Other Professional Services	Business Services	41,299	42,875	42,875
	339 Other Professional Services	Career and Technical Education Programs	3,136	17,900	18,640
	339 Other Professional Services	Central Services- Planning, Research, Development, and Evaluation Services	176,485	302,407	151,886
	339 Other Professional Services	Executive Administrative Services	-	-	50,000
	339 Other Professional Services	Improvement of Instructional Staff Services	147,694	286,000	283,000
	339 Other Professional Services	Library/Media Services	139,052	153,570	153,570
	339 Other Professional Services	Operations and Maintenance of Plant Services	1,471,634	2,002,773	1,797,007
	339 Other Professional Services	Other Instructional Programs	174,265	261,785	211,905
	339 Other Professional Services	Other Pupil Support Services	15,895	15,325	15,325
	339 Other Professional Services	Parental/Family Involvement	-	450	1,000
	339 Other Professional Services	Psychological and Educational Assessment Services	11,457	10,000	14,500
	339 Other Professional Services	Regular Programs- K, Elem, Secondary	48,430	-	-
	339 Other Professional Services	School Administration	11,215	-	-
	339 Other Professional Services	Special Education Programs	65,310	-	-
	339 Other Professional Services	Student Transportation Services	6,685	12,000	10,000
339 Total			2,408,739	3,198,634	2,844,757
	340 Purchased Technical Services	Business Services	432,334	465,095	463,147
	340 Purchased Technical Services	Central Services- Planning, Research, Development, and Evaluation Services	3,857,935	4,455,595	5,177,794
	340 Purchased Technical Services	Library/Media Services	3,791	4,150	5,150
	340 Purchased Technical Services	Operations and Maintenance of Plant Services	67,569	-	80,881
	340 Purchased Technical Services	Other Instructional Programs	1,000	1,000	1,000
	340 Purchased Technical Services	Parental/Family Involvement	-	200	-
	340 Purchased Technical Services	Pupil Support Services	720	815	815
	340 Purchased Technical Services	Regular Programs- K, Elem, Secondary	8,086	-	-
	340 Purchased Technical Services	School Administration	8,062	-	-
	340 Purchased Technical Services	Student Transportation Services	25,427	55,000	20,000
340 Total			4,404,925	4,973,857	5,748,787
	410 Utility Services	Operations and Maintenance of Plant Services	757,161	852,850	855,373
410 Total			757,161	852,850	855,373
	420 Cleaning Services	Business Services	12,380	15,785	15,785
	420 Cleaning Services	Central Services- Planning, Research, Development, and Evaluation Services	370	-	700
	420 Cleaning Services	Executive Administrative Services	1,104	1,200	1,440
	420 Cleaning Services	Improvement of Instructional Staff Services	3,857	4,000	4,000
	420 Cleaning Services	Operations and Maintenance of Plant Services	882,202	943,175	907,644
	420 Cleaning Services	Other Pupil Support Services	1,613	1,600	1,600
	420 Cleaning Services	Parental/Family Involvement	1,104	1,200	1,200
	420 Cleaning Services	Psychological and Educational Assessment Services	7,466	10,000	10,000
	420 Cleaning Services	Regular Programs- K, Elem, Secondary	56	-	-
420 Total			910,151	976,960	942,369
	430 Repairs and Maintenance	Business Services	473	6,299,015	294
	430 Repairs and Maintenance	Library/Media Services	-	420	420
	430 Repairs and Maintenance	Operations and Maintenance of Plant Services	6,490,054	2,619,450	5,919,832
	430 Repairs and Maintenance	Other Instructional Programs	16,722	-	-
	430 Repairs and Maintenance	Regular Programs- K, Elem, Secondary	18,972	-	-
	430 Repairs and Maintenance	School Administration	11,095	-	-
	430 Repairs and Maintenance	Student Transportation Services	8,181	3,500	-
430 Total			6,545,499	8,922,386	5,920,546
	440 Rentals	Business Services	124,084	120,400	120,400
	440 Rentals	Career and Technical Education Programs	-	4,500	4,450
	440 Rentals	Improvement of Instructional Staff Services	150	-	-
	440 Rentals	Operations and Maintenance of Plant Services	155,111	55,985	157,447
	440 Rentals	Other Instructional Programs	3,654	-	-
	440 Rentals	Regular Programs- K, Elem, Secondary	402,835	-	-
	440 Rentals	School Administration	222,281	-	-
	440 Rentals	Special Programs- (NCLB), (Title III), Pre-K, and Other	300	1,000	1,000
	440 Rentals	Student Transportation Services	79,289	145,000	145,000
440 Total			987,703	326,886	728,297
	450 Construction Services	Facilities Acquisition and Construction Services	1,219,170	-	31,737
450 Total			1,219,170	-	31,737
	490 Other Purchased Property Services	Operations and Maintenance of Plant Services	339,294	320,200	314,631
490 Total			339,294	320,200	314,631
	510 Student Transportation Services	Central Services- Planning, Research, Development, and Evaluation Services	78	90	90
	510 Student Transportation Services	Other Instructional Programs	1,700	-	-
	510 Student Transportation Services	Student Transportation Services	7,366,795	9,507,250	9,713,000
510 Total			7,368,573	9,507,340	9,713,090
	520 Insurance (Other than Employee Benefits)	Board of Education Services	1,023,514	1,111,200	1,135,913
	520 Insurance (Other than Employee Benefits)	Operations and Maintenance of Plant Services	3,233,790	7,627,615	3,295,856
	520 Insurance (Other than Employee Benefits)	Student Transportation Services	621,506	702,720	1,420,945
520 Total			4,878,810	9,441,535	6,154,714
	530 Communications	Board of Education Services	9,785	9,000	9,000
	530 Communications	Business Services	86,005	97,596	92,596
	530 Communications	Career and Technical Education Programs	29,091	78,700	78,000
	530 Communications	Central Services- Planning, Research, Development, and Evaluation Services	5,816	1,150	100
	530 Communications	Executive Administrative Services	3,520	3,500	4,160
	530 Communications	Improvement of Instructional Staff Services	13,315	-	13,815
	530 Communications	Instruction and Curriculum Development Services	798	-	500
	530 Communications	Instructional Staff Training Services	594	500	-
	530 Communications	Library/Media Services	144,389	87,217	141,610
	530 Communications	Operations and Maintenance of Plant Services	481,131	388,500	678,500
	530 Communications	Other Instructional Programs	19,260	18,380	18,380
	530 Communications	Other Pupil Support Services	55	-	-
	530 Communications	Psychological and Educational Assessment Services	52	3,300	-
	530 Communications	Pupil Support Services	495,954	518,876	520,000
	530 Communications	Regular Programs- K, Elem, Secondary	732,948	1,637,978	1,781,210
	530 Communications	School Administration	323,515	470,100	125,300
	530 Communications	Special Education Programs	48,068	49,900	49,900
	530 Communications	Special Education Programs- Gifted and Talented	-	500	-
	530 Communications	Special Programs- (NCLB), (Title III), Pre-K, and Other	-	-	4,050
	530 Communications	Speech Pathology and Audiology Services	23,543	20,100	20,100
	530 Communications	Student Transportation Services	140	-	150
530 Total			2,417,979	3,385,395	3,540,391
	540 Advertising and Public Notices	Board of Education Services	6,122	1,000	25,000
	540 Advertising and Public Notices	Business Services	112	1,280	1,280
	540 Advertising and Public Notices	Central Services- Planning, Research, Development, and Evaluation Services	1,824	2,000	2,000
	540 Advertising and Public Notices	Library/Media Services	-	-	7,000
	540 Advertising and Public Notices	Operations and Maintenance of Plant Services	1,411	100	1,500
	540 Advertising and Public Notices	School Administration	659	-	-
540 Total			10,129	4,380	37,780

OBJECT	OBJECT DESCRIPTION	FUNCTION DESCRIPTION	2020 Actual	2021 Amended (March 2021)	2022 Proposed
550	Printing and Binding	Board of Education Services	651	-	-
550	Printing and Binding	Business Services	25,207	104,990	55,590
550	Printing and Binding	Central Services- Planning, Research, Development, and Evaluation Services	4,802	4,300	3,000
550	Printing and Binding	Executive Administrative Services	13,699	21,150	21,000
550	Printing and Binding	Health Services	-	500	500
550	Printing and Binding	Improvement of Instructional Staff Services	95,550	-	4,600
550	Printing and Binding	Instruction and Curriculum Development Services	-	-	159,901
550	Printing and Binding	Operations and Maintenance of Plant Services	2,302	-	-
550	Printing and Binding	Other Instructional Programs	4,400	-	-
550	Printing and Binding	Other Pupil Support Services	70	-	-
550	Printing and Binding	Psychological and Educational Assessment Services	5	10	525
550	Printing and Binding	Regular Programs- K, Elem, Secondary	216,005	312,000	-
550	Printing and Binding	School Administration	25,070	-	-
550	Printing and Binding	Special Programs- (NCLB), (Title III), Pre-K, and Other	-	2,500	-
550	Printing and Binding	Speech Pathology and Audiology Services	4,292	500	500
550	Printing and Binding	Student Transportation Services	32,063	3,000	5,000
550 Total			392,053	448,950	250,616
560	Tuition	Executive Administrative Services	-	1,000	-
560	Tuition	Special Education Programs	38,074	54,900	20,000
560 Total			38,074	55,900	20,000
580	Travel	Board of Education Services	17,821	27,000	27,000
580	Travel	Business Services	7,069	4,100	7,100
580	Travel	Career and Technical Education Programs	843	-	-
580	Travel	Central Services- Planning, Research, Development, and Evaluation Services	29,652	20,000	42,000
580	Travel	Executive Administrative Services	8,081	10,200	10,500
580	Travel	Health Services	5,233	-	3,000
580	Travel	Improvement of Instructional Staff Services	41,750	68,000	38,240
580	Travel	Instruction and Curriculum Development Services	2,494	500	500
580	Travel	Instructional Staff Training Services	21,495	20,000	13,440
580	Travel	Library/Media Services	6,506	6,500	6,000
580	Travel	Occupational Therapy and Related Services	12,663	-	14,000
580	Travel	Operations and Maintenance of Plant Services	13,137	15,500	15,000
580	Travel	Other Instructional Programs	10,558	8,000	4,000
580	Travel	Other Pupil Support Services	122	-	-
580	Travel	Psychological and Educational Assessment Services	12,217	-	7,680
580	Travel	Pupil Support Services	5,309	-	6,000
580	Travel	Regular Programs- K, Elem, Secondary	28,409	-	-
580	Travel	School Administration	16,785	-	-
580	Travel	Special Education Programs	18,681	130,515	30,120
580	Travel	Special Education Programs- Gifted and Talented	12,041	36,000	20,520
580	Travel	Speech Pathology and Audiology Services	42,184	-	46,000
580	Travel	Student Transportation Services	1,986	2,000	2,000
580	Travel	Support of Individual Special Needs Students	-	-	4,000
580 Total			315,036	348,316	297,100
590	Miscellaneous Purchased Services	Instructional Staff Training Services	220	-	-
590	Miscellaneous Purchased Services	Operations and Maintenance of Plant Services	28	-	-
590	Miscellaneous Purchased Services	Other Instructional Programs	2,356	1,500	1,500
590	Miscellaneous Purchased Services	Regular Programs- K, Elem, Secondary	120,692	-	270,783
590	Miscellaneous Purchased Services	School Administration	1,996	-	-
590	Miscellaneous Purchased Services	Special Education Programs	135	-	-
590 Total			125,427	1,500	272,283
610	Materials and Supplies	Board of Education Services	5,988	-	12,100
610	Materials and Supplies	Business Services	190,858	139,657	190,030
610	Materials and Supplies	Career and Technical Education Programs	76,933	37,690	43,006
610	Materials and Supplies	Central Services- Planning, Research, Development, and Evaluation Services	55,313	15,130	54,709
610	Materials and Supplies	Executive Administrative Services	42,156	24,388	70,471
610	Materials and Supplies	Food Services Operations	509	-	-
610	Materials and Supplies	Health Services	23,462	18,420	18,226
610	Materials and Supplies	Improvement of Instructional Staff Services	27,052	16,015	20,020
610	Materials and Supplies	Instruction and Curriculum Development Services	-	190,000	3,000
610	Materials and Supplies	Instructional Staff Training Services	2,901	-	600
610	Materials and Supplies	Library/Media Services	22,921	-	1,000
610	Materials and Supplies	Operations and Maintenance of Plant Services	1,090,768	150,292	208,662
610	Materials and Supplies	Other Instructional Programs	137,755	149,550	224,601
610	Materials and Supplies	Other Pupil Support Services	808	-	-
610	Materials and Supplies	Psychological and Educational Assessment Services	10,155	3,000	10,500
610	Materials and Supplies	Regular Programs- K, Elem, Secondary	943,331	947,250	2,211,547
610	Materials and Supplies	School Administration	357,000	-	-
610	Materials and Supplies	Special Education Programs	28,680	26,200	55,200
610	Materials and Supplies	Special Education Programs- Gifted and Talented	444	8,000	660
610	Materials and Supplies	Special Programs- (NCLB), (Title III), Pre-K, and Other	270,086	-	12,500
610	Materials and Supplies	Speech Pathology and Audiology Services	10,095	-	120
610	Materials and Supplies	Student Transportation Services	21,532	14,847	5,150
610 Total			3,317,748	1,740,439	3,142,102
615	Supplies- Technology Related	Business Services	20,082	14,000	14,000
615	Supplies- Technology Related	Career and Technical Education Programs	4,796	-	-
615	Supplies- Technology Related	Central Services- Planning, Research, Development, and Evaluation Services	389,001	205,745	306,230
615	Supplies- Technology Related	Executive Administrative Services	5,449	10,000	12,300
615	Supplies- Technology Related	Health Services	-	18,790	18,000
615	Supplies- Technology Related	Improvement of Instructional Staff Services	34,137	800	6,600
615	Supplies- Technology Related	Instructional Staff Training Services	66	-	-
615	Supplies- Technology Related	Library/Media Services	4,485	10,500	3,000
615	Supplies- Technology Related	Operations and Maintenance of Plant Services	319,568	109,000	180,000
615	Supplies- Technology Related	Other Instructional Programs	9,124	-	1,400
615	Supplies- Technology Related	Psychological and Educational Assessment Services	98	9,800	8,000
615	Supplies- Technology Related	Regular Programs- K, Elem, Secondary	464,178	507,000	-
615	Supplies- Technology Related	School Administration	132,036	-	-
615	Supplies- Technology Related	Special Education Programs	6,567	6,500	4,524
615	Supplies- Technology Related	Special Education Programs- Gifted and Talented	-	28,000	12,000
615	Supplies- Technology Related	Special Programs- (NCLB), (Title III), Pre-K, and Other	-	-	3,500
615	Supplies- Technology Related	Student Transportation Services	1,284	3,150	-
615 Total			1,390,071	923,285	659,554
620	Energy	Operations and Maintenance of Plant Services	8,468,796	9,606,846	9,653,281
620	Energy	Other Instructional Programs	3,448	-	-
620	Energy	Psychological and Educational Assessment Services	-	100	-
620	Energy	Regular Programs- K, Elem, Secondary	958	-	-
620	Energy	School Administration	519	-	-
620	Energy	Student Transportation Services	705,464	1,000,000	1,000,000
620 Total			9,179,184	10,606,946	10,653,281
630	Purchased Food	Central Services- Planning, Research, Development, and Evaluation Services	-	1,800	-
630	Purchased Food	Executive Administrative Services	-	105,550	300
630	Purchased Food	Instructional Staff Training Services	3,036	-	-
630	Purchased Food	Library/Media Services	38	-	-
630	Purchased Food	Operations and Maintenance of Plant Services	1,442	2,000	-
630	Purchased Food	Other Instructional Programs	1,680	-	-
630	Purchased Food	Parental/Family Involvement	70	-	-
630	Purchased Food	Regular Programs- K, Elem, Secondary	21,691	4,500	-
630	Purchased Food	School Administration	29,346	-	-
630	Purchased Food	Special Education Programs	50	-	-
630 Total			57,352	113,850	300
640	Textbooks/Workbooks/Lib Books/Periodicals	Executive Administrative Services	548	615	960
640	Textbooks/Workbooks/Lib Books/Periodicals	Library/Media Services	40,966	-	-
640	Textbooks/Workbooks/Lib Books/Periodicals	Regular Programs- K, Elem, Secondary	6,456,161	3,595,585	2,663,221
640	Textbooks/Workbooks/Lib Books/Periodicals	Special Education Programs	2,448	-	-
640	Textbooks/Workbooks/Lib Books/Periodicals	Special Programs- (NCLB), (Title III), Pre-K, and Other	50,376	-	-
640 Total			6,549,498	3,596,200	2,664,181

OBJECT	OBJECT DESCRIPTION	FUNCTION DESCRIPTION	2020 Actual	2021 Amended (March 2021)	2022 Proposed
730	Machinery, Vehicles, Furniture, Equipment	Business Services	296,551	60,000	-
730	Machinery, Vehicles, Furniture, Equipment	Central Services- Planning, Research, Development, and Evaluation Services	60,484	-	-
730	Machinery, Vehicles, Furniture, Equipment	Operations and Maintenance of Plant Services	701,497	-	753,000
730	Machinery, Vehicles, Furniture, Equipment	Other Instructional Programs	6,411	-	-
730	Machinery, Vehicles, Furniture, Equipment	School Administration	6,380	-	-
730	Machinery, Vehicles, Furniture, Equipment	Student Transportation Services	-	300,000	-
730 Total			1,071,323	360,000	753,000
810	Dues and Fees	Board of Education Services	29,763	46,148	46,148
810	Dues and Fees	Business Services	11,637	4,674	4,674
810	Dues and Fees	Career and Technical Education Programs	1,000	1,000	1,000
810	Dues and Fees	Central Services- Planning, Research, Development, and Evaluation Services	730	-	44
810	Dues and Fees	Executive Administrative Services	3,380	4,614	4,449
810	Dues and Fees	Health Services	506	-	13,200
810	Dues and Fees	Instructional Staff Training Services	4,623	-	2,250
810	Dues and Fees	Library/Media Services	847	2,815	400
810	Dues and Fees	Operations and Maintenance of Plant Services	865	-	-
810	Dues and Fees	Other Instructional Programs	17,224	575	1,255
810	Dues and Fees	Other Pupil Support Services	-	15	-
810	Dues and Fees	Parental/Family Involvement	-	300	300
810	Dues and Fees	Regular Programs- K, Elem, Secondary	42,329	7,000	15,000
810	Dues and Fees	School Administration	6,923	-	-
810	Dues and Fees	Speech Pathology and Audiology Services	2,664	-	-
810 Total			122,490	67,141	88,719
820	Legal Reserve	Board of Education Services	375,000	66,372	-
820 Total			375,000	66,372	-
890	Miscellaneous Expenditure	Central Services- Planning, Research, Development, and Evaluation Services	16,207	10,000	10,000
890	Miscellaneous Expenditure	Instructional Staff Training Services	700	-	-
890	Miscellaneous Expenditure	Library/Media Services	186	205	205
890	Miscellaneous Expenditure	Other Instructional Programs	86	-	-
890	Miscellaneous Expenditure	School Administration	228	-	-
890	Miscellaneous Expenditure	Special Education Programs- Gifted and Talented	-	51,500	31,500
890	School Allocations	Other Instructional Programs	1,882	-	-
890	School Allocations	Regular Programs- K, Elem, Secondary	-	3,182,487	3,121,297
890 Total			19,289	3,244,192	3,163,002
940	Local Revenue Transfer Out	Local Revenue Transfer to another LEA	53,281,591	69,638,804	77,019,473
940 Total			53,281,591	69,638,804	77,019,473
TOTAL EXPENDITURES			518,504,796	546,100,225	550,044,695
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES			27,372,058.66	3,223,396.66	3,930,025.01
OTHER FINANCING SOURCES (USES)					
	Operating Transfer Out	Operating Transfer Out	(12,619,939)	(6,987,379)	(7,106,282)
	Operating Transfer In	Operating Transfer In	1,257,721	1,000,000	-
	Proceeds-Sale of fixed assets	Proceeds-Sale of fixed assets	13,361	314,010	40,000
	Transfer of Indirect Costs	Transfer of Indirect Costs	3,668,827	4,000,000	4,000,000
TOTAL OTHER FINANCING SOURCES (USES)			\$ (7,680,029)	\$ (1,673,369)	\$ (3,066,282)
NET CHANGE IN FUND BALANCE			\$ 19,692,029.18	\$ 1,550,028	\$ 863,743
FUND BALANCE, BEGINNING			\$ 157,604,474	\$ 177,296,503	\$ 178,846,531
FUND BALANCE, ENDING			\$ 177,296,503	\$ 178,846,531	\$ 179,710,274