



501 Manhattan Blvd.
Harvey, Louisiana 70058

Fiscal Year 2020-21 General Fund Budget
June 24, 2020

Prepared By:

SARAH B. CARUSO
Chief Financial Officer

Submitted by:

LALE I. GEER
Interim Superintendent of
Schools

**JEFFERSON PARISH SCHOOLS
OFFICIALS**

Lale I. Geer, Interim Superintendent

SCHOOL BOARD MEMBERS

Mark Morgan, 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



Lale L. Geer
Interim Superintendent

Sarah Caruso
Chief Financial Officer

June 24, 2020

RE: THE FISCAL YEAR 2021 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) 2021 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:
- June 24, 2020 5:30 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 June 12, 2020)

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 .2%, in comparison to the 2019-20 fiscal year, the District is still projected to spend \$61.2 million in employee retirement costs for FY 2020-2021. 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 \$25.54 million or 5% of the budget. The chart below shows the retirement contribution rates for fiscal years 2020-21, 2019-20 and 2018-19.

	2018-19	2019-20	2020-21
TRSL	26.7%	26.0%	25.8%
TRSL- ORP	28.0%	28.4%	28.0%
LSERS	28.0%	29.4%	28.7%
LASERS	37.9%	40.7%	40.1%
Total retirement contribution	\$ 60,861,200	\$ 64,250,520*	\$ 61,204,315*

* Projected figures

In March 2020, the School Board approved the District's "2020 Infrastructure and Efficiency Plan" which addressed the following topics:

- School consolidations to optimize occupancy and reduce operational costs
- Expansion of the PK-8 model
- Increase Early Childhood Education (ECE) seats where demand exceeds space
- Accommodates school choice for parents and encourages healthy competition for students
- Ensures greater efficiency in transportation costs, eliminating light loads and dead mileage as much as possible
- Addresses the increasing demand for seats in our Academies
- Any pervasive, urgent issues at any of our campuses

In addition to the topics described above, this plan also incorporated a \$16 million budget cut which was the FY 2020 operating deficit. The 2020 Infrastructure and Efficiency Plan's expenditure reduction plan included the following items:

- Reduce approximately 21 central office positions (third year of reductions)
- Reduce central office overall unit budgets
- Rework the Community Based Instruction program
- Streamline Child Nutrition and Print Shop operations
- Streamline ESL and Special Education staffing (per DMG report)
- Restructure the district's IB programs, eliminating elementary and middle school IB and improving high school IB effectiveness (per DMG study)
- Create and implement staffing formulas for librarians, custodians, hospital homebound teachers, school monitors, stadium staff, and 'bonus' positions

- Reduce general fund allocations to schools by 6%
- Adjust Title fund allocations to schools
- Utilize Medicaid revenues to offset existing costs

This plan also incorporated the closing of three (3) school and converting several elementary and middle schools to the PreK-8 model. The cost of the conversion (recurring and one-time) is encompassed into this budget book. We believe this action will result in long term savings due to efficiencies and retention of our students.

On March 13, 2020, John Bel Edwards, the governor of Louisiana, closed all Louisiana school buildings due to COVID-19. As a local governmental agency that relies heavily on sales tax, we are anticipating a decrease in local revenue for FY 2021. While the true impact on the economy is unknown, the District's sales tax projections are reflective of a 10%, or \$20 million, decrease. While we hope the decrease in local taxes are temporary, in response to this downward economy, the District is proposing an additional \$8.96 million budget cut part of this closure. The remaining \$11.04 million will be funded through the General Fund unreserved fund balance. This budget book is inclusive of the budget cuts relating to COVID-19 and are described as follows:

- Additional reduction of central office positions
- Additional reduction of central office overall budgets
- Temporarily freeze central office vacancies
- Temporarily suspend department head stipends and perfect attendance for school year 2021
- Temporarily suspend replacement textbook allocation and teacher allotment for school year 2021
- Reduce the General Fund band allocation to schools by 20%
- Repurpose certain in-person summer trainings
- Sale of surplus vehicles
- Reassess the use of facilities charges to ensure all costs are being covered
- Restructure the discipline administrative formulas for academies (Max 1 Dean)
- Reduction of the 19 extended days for pupil appraisal staff
- Reduction of the National Board-Certified Stipend from \$7,500 to \$5,000 for new certifications
- Streamline custodial staff overtime

BUDGET CONCERNS

In FY 2021, the District is projected to make "Payments to Other LEAS" of approximately \$65.745 million or 12% of the budget. The below chart is the breakdown of payments to other LEAs over the last nine 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	65,745,148	5,162	73/6	79

	FY 2019 actual	FY 2021 Proposed	2 year difference
Total MFP	\$ 221,055,661	\$ 244,441,959	\$ 23,386,298
Payments to Charters	45,304,079	65,745,148	20,441,069
Net MFP for District	\$ 175,751,582	\$ 178,696,811	\$ 2,945,229

Since 2009-2010, the District has not received its annual 2.75% MFP increase from the State.

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
TOTAL FUNDS LOST	\$303,726,740

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.

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

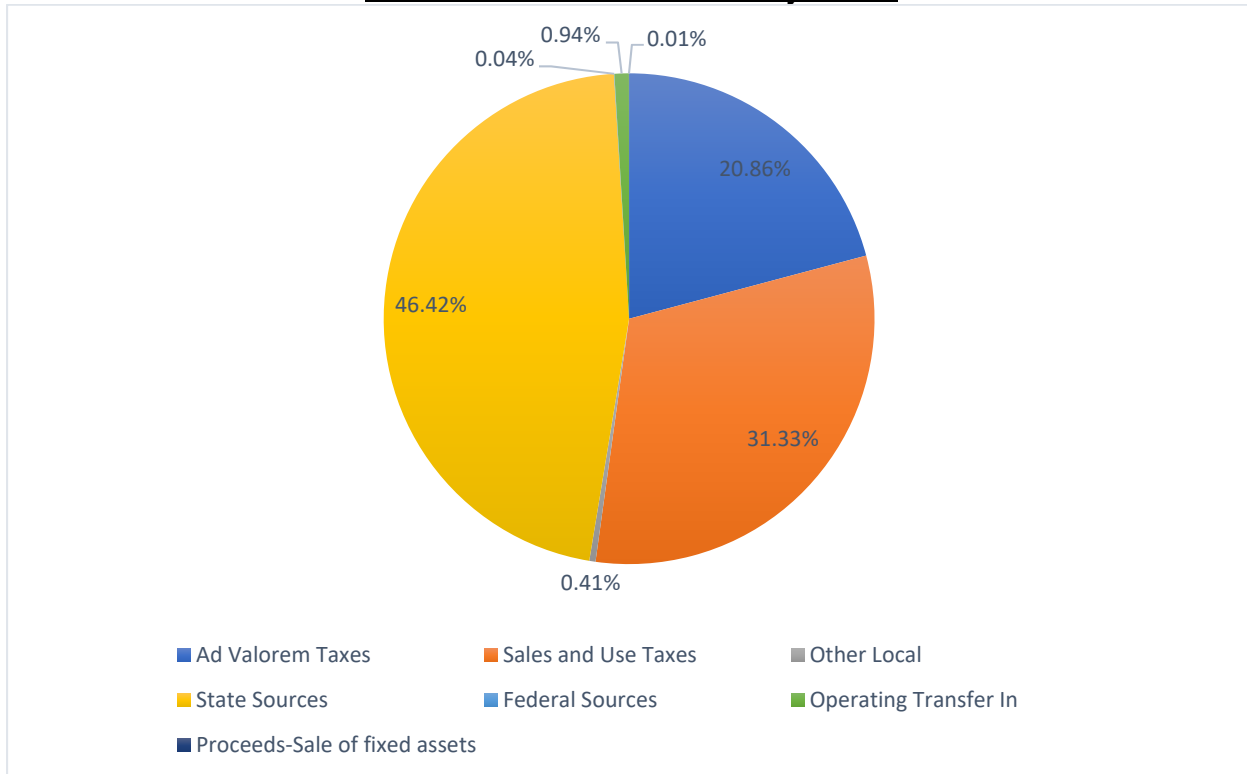
lack of decades worth of MFP increases have placed the District in an unfortunate financial situation that must be continuously addressed to ensure district solvency moving into future years.

BUDGET OVERVIEW AND HIGHLIGHTS

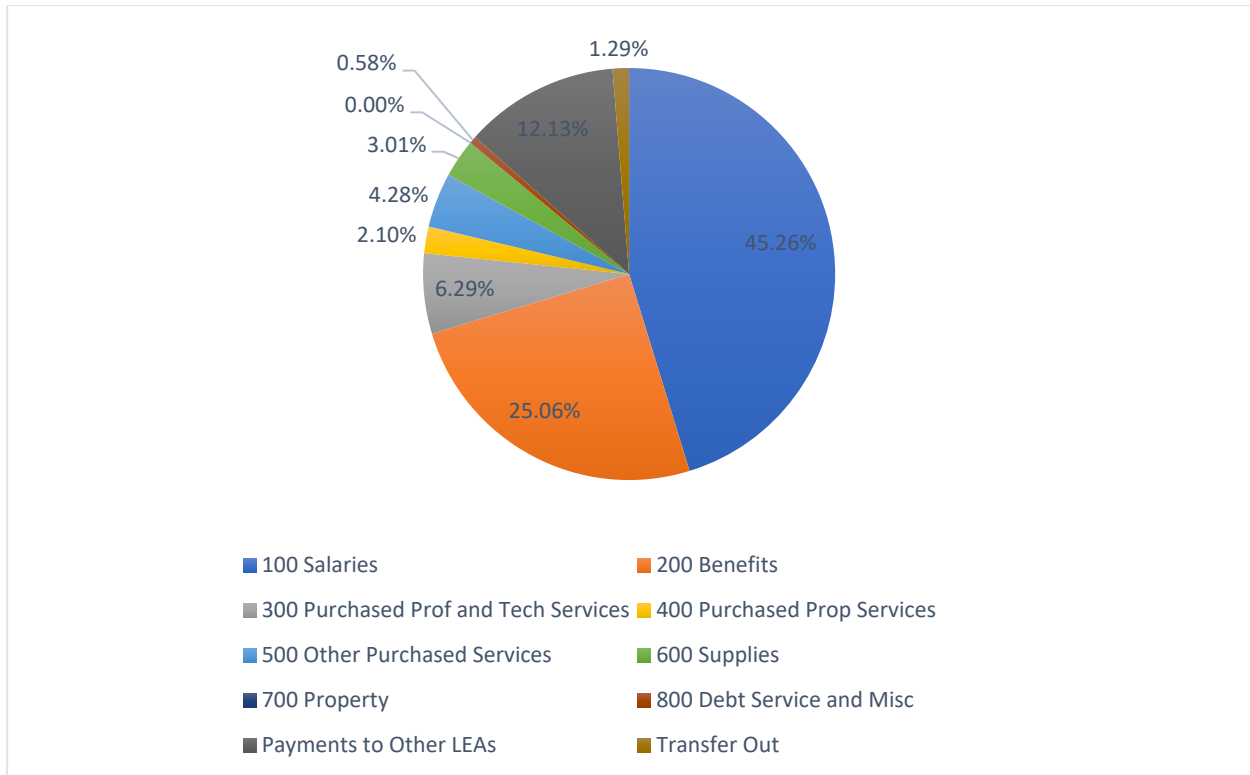
The summary of the General Fund budget for FY 2021 includes revenues and other financing sources of approximately \$530.83 million and expenditures of approximately \$541.86 million.

Sales tax collections and ad valorem taxes make up 52% of budgeted revenues for General Fund down from 54% in FY 2020. See the below chart for the budgeted revenue "make-up" for the General Fund:

FY 2021 General Fund Revenue by Source



FY 2021 General Fund Appropriations by Object Code



Prepared By:

Sarah B. Caruso
Chief Financial Officer

Respectfully Submitted:

Lale L. Geer
Interim Superintendent

**JEFFERSON PARISH SCHOOLS
FY 2021 GENERAL FUND BUDGET BOOK- SUMMARY**

	2019 Actual	2020 Original	2021 Proposed
REVENUES			
Ad Valorem Taxes	\$ 79,841,208	\$ 106,588,610	\$ 110,732,537
Sales and Use Taxes	187,699,983	185,942,056	166,304,551
Other Local	4,639,747	1,804,685	2,162,408
State Sources	223,866,161	223,937,557	246,384,959
Federal Sources	541,707	243,000	194,000
Total Revenues	496,588,805	518,515,908	525,778,456
EXPENDITURES			
100 Salaries	234,721,279	258,439,770	245,253,867
200 Benefits	129,894,851	137,556,038	135,811,492
300 Purchased Prof and Tech Services	32,994,854	30,323,392	34,104,217
400 Purchased Prop Services	10,966,885	11,963,088	11,363,281
500 Other Purchased Services	15,993,249	17,183,606	23,193,316
600 Supplies	21,769,079	20,063,873	16,291,313
700 Property	758,714	50,000	-
800 Debt Service and Misc	619,582	3,365,897	3,116,704
Payments to Other LEAs	45,304,079	52,994,573	65,745,148
Total Expenditures	493,022,571	531,940,238	534,879,338
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	3,566,234	(13,424,329)	(9,100,883)
OTHER FINANCING SOURCES (USES)			
Operating Transfer In	5,883,586	19,758,471	5,000,000
Proceeds-Sale of fixed assets	179,109	40,000	50,000
Transfer Out	(7,470,839)	(6,374,142)	(6,987,379)
TOTAL OTHER FINANCING SOURCES	(1,408,144)	13,424,329	(1,937,379)
NET CHANGE IN FUND BALANCE	\$ 2,158,091	\$ 0	\$ (11,038,262)
USE OF UNRESERVED FUND BALANCE	\$ -	\$ 15,758,471	\$ 11,038,262

JEFFERSON PARISH SCHOOLS
 FY 2021 GENERAL FUND BUDGET BOOK- DETAIL- BY OBJECT, BY FUNCTION

OBJECT	OBJECT DESCRIPTION	FUNCTION DESCRIPTION	2019 Actual	2020 Original	2021 Proposed
REVENUES					
LOCAL REVENUES					
	Ad Valorem Taxes		\$ 79,841,208	\$ 106,588,610	\$ 110,732,537
	Sales and Use Taxes		187,699,983	185,942,056	166,304,551
	Earnings on investments		2,984,957	683,000	683,000
	Other revenues from local sources		1,654,789	1,091,685	1,479,408
	Tuition		-	30,000	-
TOTAL LOCAL REVENUES			272,180,937	294,335,351	279,199,497
STATE REVENUE					
	MFP- State Public School Fund		221,907,790	221,979,400	244,441,959
	Retirement- PIP		35,132	40,000	35,000
	Revenue in Lieu of Taxes (Revenue Sharing)		1,786,156	1,786,157	1,776,000
	State Restricted Grants-In-Aid (PIP, NonPub)		137,083	132,000	132,000
TOTAL STATE REVENUES			223,866,161	223,937,557	246,384,959
FEDERAL REVENUE					
	JROTC Federal		281,832	243,000	194,000
	Impact Aid Fund		259,875		
TOTAL FEDERAL REVENUES			541,707	243,000	194,000
TOTAL REVENUES			\$ 496,588,805	\$ 518,515,908	\$ 525,778,456
EXPENDITURES					
111	Salaries- Officials/Administrators/Managers	Board of Education Services	\$ 87,600	\$ 87,600	\$ 87,600
111	Salaries- Officials/Administrators/Managers	Business Services	430,751.81	456,125.00	563,645.00
111	Salaries- Officials/Administrators/Managers	Central Services- Planning, Research, Development, and Evaluation Services	1,203,718.23	1,270,152.81	1,641,803.00
111	Salaries- Officials/Administrators/Managers	Executive Administrative Services	773,422.72	811,255.22	476,289.00
111	Salaries- Officials/Administrators/Managers	Food Services Operations		20,790.00	
111	Salaries- Officials/Administrators/Managers	Guidance Services			84,100.00
111	Salaries- Officials/Administrators/Managers	Health Services	174,500.00	188,775.00	185,150.00
111	Salaries- Officials/Administrators/Managers	Improvement of Instructional Staff Services	1,605,683.91	1,850,176.46	1,882,888.00
111	Salaries- Officials/Administrators/Managers	Instruction and Curriculum Development Services	381,581.91	453,475.00	1,165,250.00
111	Salaries- Officials/Administrators/Managers	Instructional Staff Training Services			51,799.00
111	Salaries- Officials/Administrators/Managers	Operations and Maintenance of Plant Services	331,334.53	331,434.26	340,254.00
111	Salaries- Officials/Administrators/Managers	Other Pupil Support Services	80,625.72	85,000.00	220,000.00
111	Salaries- Officials/Administrators/Managers	Psychological and Educational Assessment Services	123,424.04	156,225.00	160,325.00
111	Salaries- Officials/Administrators/Managers	Pupil Support Services	277,654.63	364,111.53	266,675.00
111	Salaries- Officials/Administrators/Managers	School Administration	14,303,230.64	15,372,228.42	15,080,986.21
111	Salaries- Officials/Administrators/Managers	Speech Pathology and Audiology Services			161,650.00
111	Salaries- Officials/Administrators/Managers	Student Transportation Services	253,648.49	160,175.00	162,550.00
111 Total			20,027,176.63	21,607,523.70	22,530,964.21
112	Salaries- Teachers	Adult Education and Literacy Programs	47,993.04	52,000.00	
112	Salaries- Teachers	Career and Technical Education Programs	2,063,365.32	1,866,046.99	1,184,802.00
112	Salaries- Teachers	Instructional Staff Training Services	108,360.65	114,400.00	112,700.00
112	Salaries- Teachers	Library/Media Services	3,953,903.97	4,490,873.52	4,473,684.00
112	Salaries- Teachers	Other Instructional Programs	3,000,965.09	3,130,502.54	2,710,664.69
112	Salaries- Teachers	Regular Programs- K, Elem, Secondary	89,423,634.07	100,653,275.22	100,350,665.00
112	Salaries- Teachers	School Administration	(1,943.22)		
112	Salaries- Teachers	Special Education Programs	29,815,414.81	31,940,969.56	29,659,536.74
112	Salaries- Teachers	Special Education Programs- Gifted and Talented	6,658,023.30	7,115,124.48	6,479,657.60
112	Salaries- Teachers	Special Programs- (NCLB), (Title III), Pre-K, and Other	10,106,989.08	10,762,239.84	10,287,146.00
112 Total			145,176,706.11	160,125,432.15	155,258,856.03
113	Salaries- Therapists/Specialists/Counselors	Guidance Services	3,696,348.25	3,877,587.08	3,769,267.41
113	Salaries- Therapists/Specialists/Counselors	Improvement of Instructional Staff Services	59,347.88		62,135.60
113	Salaries- Therapists/Specialists/Counselors	Instruction and Curriculum Development Services	1,279,734.72	1,460,100.00	
113	Salaries- Therapists/Specialists/Counselors	Occupational Therapy and Related Services	1,109,219.00	1,260,500.00	1,253,600.00
113	Salaries- Therapists/Specialists/Counselors	Psychological and Educational Assessment Services	3,786,410.18	4,063,235.56	4,140,183.00
113	Salaries- Therapists/Specialists/Counselors	Pupil Support Services	3,100,844.75	3,145,315.55	2,991,695.00
113	Salaries- Therapists/Specialists/Counselors	Speech Pathology and Audiology Services	5,102,022.92	5,499,740.04	5,642,721.50
113 Total			18,133,927.70	19,306,478.23	17,859,602.51
114	Salaries- Clerical/Secretarial	Board of Education Services	50,500.00	51,000.00	
114	Salaries- Clerical/Secretarial	Business Services	629,705.20	673,061.40	541,559.60
114	Salaries- Clerical/Secretarial	Central Services- Planning, Research, Development, and Evaluation Services	749,587.52	839,690.90	949,792.00
114	Salaries- Clerical/Secretarial	Executive Administrative Services	145,008.62	210,500.00	91,000.00
114	Salaries- Clerical/Secretarial	Health Services	37,381.74	37,381.74	37,882.00
114	Salaries- Clerical/Secretarial	Improvement of Instructional Staff Services	415,157.17	443,946.00	480,152.00
114	Salaries- Clerical/Secretarial	Instruction and Curriculum Development Services	57,860.11	35,500.00	36,500.00
114	Salaries- Clerical/Secretarial	Operations and Maintenance of Plant Services	137,111.28	159,000.00	162,500.00
114	Salaries- Clerical/Secretarial	Other Pupil Support Services			40,500.00
114	Salaries- Clerical/Secretarial	Psychological and Educational Assessment Services	22,918.00		
114	Salaries- Clerical/Secretarial	Pupil Support Services	58,368.00	32,520.00	33,020.00
114	Salaries- Clerical/Secretarial	School Administration	5,521,638.46	6,613,930.91	6,190,817.90
114	Salaries- Clerical/Secretarial	Student Transportation Services	305,409.56	351,899.09	294,500.00
114 Total			8,130,645.66	9,448,430.04	8,909,223.50
115	Salaries- Para-professionals/Aides	Other Instructional Programs	207,299.92	209,520.00	27,050.00
115	Salaries- Para-professionals/Aides	Regular Programs- K, Elem, Secondary	108,940.54	73,450.00	50,600.00
115	Salaries- Para-professionals/Aides	Special Education Programs	7,895,298.41	9,343,200.00	6,005,861.18
115	Salaries- Para-professionals/Aides	Special Programs- (NCLB), (Title III), Pre-K, and Other	4,552,044.06	5,781,725.00	5,719,500.00
115	Salaries- Para-professionals/Aides	Student Transportation Services	993,771.55	1,180,804.77	1,173,278.00
115	Salaries- Para-professionals/Aides	Support of Individual Special Needs Students	1,306,259.11	1,612,164.46	1,226,791.81
115 Total			15,063,613.59	18,200,864.23	14,203,080.99
116	Salaries- Service Workers	Business Services	356,537.70	364,380.00	338,368.12
116	Salaries- Service Workers	Food Services Operations	1,049.72	11,057.00	
116	Salaries- Service Workers	Operations and Maintenance of Plant Services	9,579,717.07	11,091,989.27	9,643,886.25
116	Salaries- Service Workers	Student Transportation Services	6,898,886.29	7,402,435.83	6,869,556.51

OBJECT	OBJECT DESCRIPTION	FUNCTION DESCRIPTION	2019 Actual	2020 Original	2021 Proposed
116 Total			16,836,190.78	18,869,862.10	16,851,810.88
117	Salaries- Skilled Crafts	Operations and Maintenance of Plant Services	268,394.53	310,115.00	140,245.00
117 Total			268,394.53	310,115.00	140,245.00
118	Salaries- Degreed Professionals	Board of Education Services	132,500.00	135,000.00	133,000.00
118	Salaries- Degreed Professionals	Business Services	697,740.20	771,550.00	588,465.00
118	Salaries- Degreed Professionals	Central Services- Planning, Research, Development, and Evaluation Services	728,133.27	812,600.00	478,800.00
118	Salaries- Degreed Professionals	Health Services	2,030,437.96	2,160,399.00	2,194,000.00
118 Total			3,588,811.43	3,879,549.00	3,394,265.00
119	Salaries- Other Salaries	Business Services	29,032.58	62,400.00	59,400.00
119	Salaries- Other Salaries	Central Services- Planning, Research, Development, and Evaluation Services	773,776.00	829,500.00	755,800.00
119	Salaries- Other Salaries	Facilities Acquisition and Construction Services	25,046.44		
119	Salaries- Other Salaries	Improvement of Instructional Staff Services	80,451.53	94,650.00	92,000.00
119	Salaries- Other Salaries	Other Pupil Support Services	875,006.24	939,983.80	861,367.60
119	Salaries- Other Salaries	Parental/Family Involvement	4,849.90	5,150.00	18,375.00
119	Salaries- Other Salaries	Psychological and Educational Assessment Services	5,335.20	7,725.00	
119	Salaries- Other Salaries	Pupil Support Services	65,500.00	86,275.00	
119	Salaries- Other Salaries	School Administration	9,429.56		
119	Salaries- Other Salaries	Speech Pathology and Audiology Services	328,476.11	385,090.94	313,007.00
119 Total			2,196,903.56	2,410,774.74	2,099,949.60
120	Salaries of Temporary Employees	Central Services- Planning, Research, Development, and Evaluation Services	117,878.11	34,734.00	24,930.35
120	Salaries of Temporary Employees	Facilities Acquisition and Construction Services	1,552.70	467.00	1,480.26
120	Salaries of Temporary Employees	Food Services Operations	4,418.87	4,909.00	4,339.12
120	Salaries of Temporary Employees	Operations and Maintenance of Plant Services	138,786.42	169,437.00	109,684.93
120	Salaries of Temporary Employees	Other Instructional Programs	797.75		83.72
120	Salaries of Temporary Employees	Regular Programs- K, Elem, Secondary	47,415.41	50,515.00	42,866.83
120	Salaries of Temporary Employees	School Administration	100,145.46	126,317.00	81,057.88
120	Salaries of Temporary Employees	Special Education Programs	275,798.29	275,177.00	246,505.86
120	Salaries of Temporary Employees	Student Transportation Services	159,101.54	50,580.00	50,290.00
120 Total			845,894.55	712,136.00	561,238.95
130	Salaries for extra work performed	Adult Education and Literacy Programs	12.50		
130	Salaries for extra work performed	Board of Education Services	5,776.73		
130	Salaries for extra work performed	Business Services	112,151.90	80,500.00	33,000.00
130	Salaries for extra work performed	Career and Technical Education Programs	6,013.71	3,000.00	-
130	Salaries for extra work performed	Central Services- Planning, Research, Development, and Evaluation Services	93,065.86	30,831.00	87,806.68
130	Salaries for extra work performed	Executive Administrative Services	13,271.27	5,150.00	
130	Salaries for extra work performed	Facilities Acquisition and Construction Services	19.15	23.00	
130	Salaries for extra work performed	Food Services Operations	41.85	242.00	36.04
130	Salaries for extra work performed	Guidance Services	4,222.23	5,118.00	972.23
130	Salaries for extra work performed	Health Services	7,932.09	557.50	(542.50)
130	Salaries for extra work performed	Improvement of Instructional Staff Services	99,843.30	63.48	277,364.92
130	Salaries for extra work performed	Instruction and Curriculum Development Services	905.21	159.70	
130	Salaries for extra work performed	Instructional Staff Training Services	7,918.39	2,769.00	1,305.98
130	Salaries for extra work performed	Library/Media Services	16,407.21	3,000.00	287.21
130	Salaries for extra work performed	Occupational Therapy and Related Services			10,500.00
130	Salaries for extra work performed	Operations and Maintenance of Plant Services	863,623.99	788,692.50	752,527.84
130	Salaries for extra work performed	Other Instructional Programs	1,982,027.97	1,941,639.50	1,918,362.64
130	Salaries for extra work performed	Other Pupil Support Services	1,543.75	65.00	(1,500.00)
130	Salaries for extra work performed	Parental/Family Involvement	141,900.80	15,672.00	16,185.00
130	Salaries for extra work performed	Psychological and Educational Assessment Services	168,647.01	93,751.32	(2,750.00)
130	Salaries for extra work performed	Pupil Support Services	6,683.63	9,750.00	-
130	Salaries for extra work performed	Regular Programs- K, Elem, Secondary	411,298.74	245,131.00	123,413.18
130	Salaries for extra work performed	School Administration	46,155.91	21,685.00	36,787.11
130	Salaries for extra work performed	Special Education Programs	38,524.47	26,043.00	7,228.47
130	Salaries for extra work performed	Special Education Programs- Gifted and Talented	7,435.00	5,500.00	1,185.00
130	Salaries for extra work performed	Special Programs- (NCLB), (Title III), Pre-K, and Other	44,790.81	19,687.00	627.29
130	Salaries for extra work performed	Speech Pathology and Audiology Services	4,573.92	1,000.00	(2,176.08)
130	Salaries for extra work performed	Student Transportation Services	352,776.86	193,981.50	177,483.75
130	Salaries for extra work performed	Support of Individual Special Needs Students	2,425.98	9,108.00	2,425.97
130 Total			4,439,990.24	3,503,119.50	3,440,530.73
140	Salaries for Sabbatical Leave	Other Instructional Programs		13,402.00	
140	Salaries for Sabbatical Leave	Special Programs- (NCLB), (Title III), Pre-K, and Other		7,658.00	
140 Total				21,060.00	
150	Stipend Pay	Central Services- Planning, Research, Development, and Evaluation Services	2,400.00		
150	Stipend Pay	Instructional Staff Training Services	10,623.75	44,425.00	4,100.00
150 Total			13,023.75	44,425.00	4,100.00
210	Group Insurance	Adult Education and Literacy Programs	5,288.32	5,362.00	
210	Group Insurance	Board of Education Services	11,840.71	12,005.68	12,499.60
210	Group Insurance	Business Services	323,190.01	328,080.91	282,526.02
210	Group Insurance	Career and Technical Education Programs	297,948.36	279,197.84	170,934.16
210	Group Insurance	Central Services- Planning, Research, Development, and Evaluation Services	502,367.18	505,455.56	533,733.56
210	Group Insurance	Executive Administrative Services	71,497.18	87,007.56	37,541.76
210	Group Insurance	Facilities Acquisition and Construction Services	17,237.26		
210	Group Insurance	Food Services Operations			
210	Group Insurance	Guidance Services	465,699.82	511,432.80	517,849.67
210	Group Insurance	Health Services	316,418.94	331,470.96	352,355.28
210	Group Insurance	Improvement of Instructional Staff Services	292,107.77	296,164.98	311,333.97
210	Group Insurance	Instruction and Curriculum Development Services	189,688.91	218,201.64	142,797.20
210	Group Insurance	Instructional Staff Training Services	(223.02)	14,417.76	21,095.76
210	Group Insurance	Library/Media Services	548,328.22	611,196.20	603,858.52
210	Group Insurance	Occupational Therapy and Related Services	147,706.78	152,129.04	164,839.48
210	Group Insurance	Operations and Maintenance of Plant Services	1,931,682.63	2,029,545.36	2,218,682.16
210	Group Insurance	Other Instructional Programs	379,052.23	386,248.72	291,639.12
210	Group Insurance	Other Pupil Support Services	72,130.71	122,851.68	141,400.08
210	Group Insurance	Parental/Family Involvement	3,208.31	2,334.09	8,558.25
210	Group Insurance	Psychological and Educational Assessment Services	599,398.42	592,209.07	609,413.20
210	Group Insurance	Pupil Support Services	483,560.61	476,657.11	481,065.20
210	Group Insurance	Regular Programs- K, Elem, Secondary	12,542,059.56	13,003,772.80	13,899,141.20
210	Group Insurance	School Administration	2,784,351.29	2,838,652.80	2,962,047.52
210	Group Insurance	Special Education Programs	5,806,989.41	6,003,006.70	5,748,200.85

OBJECT	OBJECT DESCRIPTION	FUNCTION DESCRIPTION	2019 Actual	2020 Original	2021 Proposed
210	Group Insurance	Special Education Programs- Gifted and Talented	962,593.55	990,974.88	916,306.56
210	Group Insurance	Special Programs- (NCLB), (Title III), Pre-K, and Other	2,339,182.06	2,459,596.21	2,746,105.20
210	Group Insurance	Speech Pathology and Audiology Services	745,290.03	765,107.36	844,482.04
210	Group Insurance	Student Transportation Services	1,606,827.81	1,613,450.40	1,553,042.40
210	Group Insurance	Support of Individual Special Needs Students	284,277.11	349,442.85	347,197.68
210 Total			33,729,700.17	34,985,972.96	35,918,646.44
220	FICA Contributions	Adult Education and Literacy Programs		5.43	
220	FICA Contributions	Board of Education Services			-
220	FICA Contributions	Business Services	3,823.39		-
220	FICA Contributions	Career and Technical Education Programs			-
220	FICA Contributions	Central Services- Planning, Research, Development, and Evaluation Services	5,924.65		-
220	FICA Contributions	Executive Administrative Services			-
220	FICA Contributions	Facilities Acquisition and Construction Services	95.38		-
220	FICA Contributions	Food Services Operations	1,711.16	1,914.12	-
220	FICA Contributions	Guidance Services		2,350.98	-
220	FICA Contributions	Health Services	6,377.34		-
220	FICA Contributions	Improvement of Instructional Staff Services	419.37		-
220	FICA Contributions	Instruction and Curriculum Development Services			-
220	FICA Contributions	Instructional Staff Training Services			-
220	FICA Contributions	Library/Media Services			-
220	FICA Contributions	Occupational Therapy and Related Services			-
220	FICA Contributions	Operations and Maintenance of Plant Services	103,279.86	102,529.28	120,272.75
220	FICA Contributions	Other Instructional Programs	15,948.98		-
220	FICA Contributions	Other Pupil Support Services			-
220	FICA Contributions	Parental/Family Involvement	3.72		-
220	FICA Contributions	Psychological and Educational Assessment Services			-
220	FICA Contributions	Pupil Support Services		5,646.13	-
220	FICA Contributions	Regular Programs- K, Elem, Secondary	3,068.11	2,308.94	2,325.00
220	FICA Contributions	School Administration	26,697.01	23,860.36	23,223.61
220	FICA Contributions	Special Education Programs	16,470.05	1,396.12	4,116.80
220	FICA Contributions	Special Education Programs- Gifted and Talented	917.60		-
220	FICA Contributions	Special Programs- (NCLB), (Title III), Pre-K, and Other	(82.96)	1,131.50	1,222.33
220	FICA Contributions	Speech Pathology and Audiology Services			-
220	FICA Contributions	Student Transportation Services	20,372.84	15,181.06	18,407.80
220	FICA Contributions	Support of Individual Special Needs Students			1,362.45
220 Total			205,031.93	156,318.49	170,930.74
225	Medicare Contributions	Adult Education and Literacy Programs	685.86	754.00	
225	Medicare Contributions	Board of Education Services	2,694.60	2,697.00	2,668.00
225	Medicare Contributions	Business Services	29,971.92	32,882.66	30,876.88
225	Medicare Contributions	Career and Technical Education Programs	27,751.45	26,353.89	17,743.37
225	Medicare Contributions	Central Services- Planning, Research, Development, and Evaluation Services	47,047.91	51,247.41	57,114.51
225	Medicare Contributions	Executive Administrative Services	12,344.09	14,178.44	8,225.69
225	Medicare Contributions	Facilities Acquisition and Construction Services	261.92	7.13	21.47
225	Medicare Contributions	Food Services Operations	308.26	715.46	569.97
225	Medicare Contributions	Guidance Services	50,987.80	56,530.27	56,351.70
225	Medicare Contributions	Health Services	30,140.62	34,610.15	35,049.98
225	Medicare Contributions	Improvement of Instructional Staff Services	29,006.19	32,572.03	40,636.84
225	Medicare Contributions	Instruction and Curriculum Development Services	21,675.84	26,975.05	17,734.96
225	Medicare Contributions	Instructional Staff Training Services	1,804.18	2,274.37	2,817.25
225	Medicare Contributions	Library/Media Services	54,380.00	65,448.57	65,788.66
225	Medicare Contributions	Occupational Therapy and Related Services	14,715.52	18,277.25	18,329.45
225	Medicare Contributions	Operations and Maintenance of Plant Services	151,723.54	183,477.12	163,128.28
225	Medicare Contributions	Other Instructional Programs	72,396.32	76,156.43	68,199.27
225	Medicare Contributions	Other Pupil Support Services	13,270.12	14,863.20	16,383.08
225	Medicare Contributions	Parental/Family Involvement	2,117.30	268.24	501.13
225	Medicare Contributions	Psychological and Educational Assessment Services	54,210.35	59,596.23	62,806.52
225	Medicare Contributions	Pupil Support Services	46,086.89	51,372.80	48,167.56
225	Medicare Contributions	Regular Programs- K, Elem, Secondary	1,212,418.76	2,219,290.88	1,477,331.35
225	Medicare Contributions	School Administration	265,674.11	358,419.60	316,200.53
225	Medicare Contributions	Special Education Programs	515,696.31	604,213.76	526,780.39
225	Medicare Contributions	Special Education Programs- Gifted and Talented	91,920.82	104,009.16	95,714.71
225	Medicare Contributions	Special Programs- (NCLB), (Title III), Pre-K, and Other	199,420.08	239,942.88	235,035.65
225	Medicare Contributions	Speech Pathology and Audiology Services	71,094.53	82,061.20	89,715.27
225	Medicare Contributions	Student Transportation Services	113,715.80	100,858.44	102,212.51
225	Medicare Contributions	Support of Individual Special Needs Students	17,612.62	23,957.76	17,960.22
225 Total			3,151,133.71	4,484,011.38	3,574,065.20
231	TRSL Retirement Contribution	Adult Education and Literacy Programs	13,382.21	13,520.00	
231	TRSL Retirement Contribution	Board of Education Services	52,938.47	51,600.00	50,398.00
231	TRSL Retirement Contribution	Business Services	455,414.69	488,679.57	416,410.60
231	TRSL Retirement Contribution	Career and Technical Education Programs	551,131.10	472,903.27	306,904.42
231	TRSL Retirement Contribution	Central Services- Planning, Research, Development, and Evaluation Services	935,884.42	943,929.51	1,016,244.45
231	TRSL Retirement Contribution	Executive Administrative Services	253,458.71	265,656.36	146,360.56
231	TRSL Retirement Contribution	Facilities Acquisition and Construction Services	6,528.07	127.40	381.93
231	TRSL Retirement Contribution	Food Services Operations	9.70	9,954.62	9.30
231	TRSL Retirement Contribution	Guidance Services	977,926.73	985,021.82	949,893.12
231	TRSL Retirement Contribution	Health Services	565,898.59	593,945.49	608,167.80
231	TRSL Retirement Contribution	Improvement of Instructional Staff Services	603,039.36	603,622.23	669,275.34
231	TRSL Retirement Contribution	Instruction and Curriculum Development Services	446,656.01	464,821.50	291,489.15
231	TRSL Retirement Contribution	Instructional Staff Training Services	33,988.68	42,135.38	44,251.58
231	TRSL Retirement Contribution	Library/Media Services	1,013,388.57	1,097,545.68	1,106,929.20
231	TRSL Retirement Contribution	Occupational Therapy and Related Services	275,644.18	299,469.52	312,331.80
231	TRSL Retirement Contribution	Operations and Maintenance of Plant Services	139,753.87	439,803.58	161,102.03
231	TRSL Retirement Contribution	Other Instructional Programs	1,300,123.99	1,354,519.80	1,173,787.71
231	TRSL Retirement Contribution	Other Pupil Support Services	259,798.93	266,512.70	289,441.82
231	TRSL Retirement Contribution	Parental/Family Involvement	40,271.37	4,809.22	8,916.53
231	TRSL Retirement Contribution	Psychological and Educational Assessment Services	1,067,515.80	1,048,021.39	991,085.86
231	TRSL Retirement Contribution	Pupil Support Services	846,762.18	842,083.27	750,977.46
231	TRSL Retirement Contribution	Regular Programs- K, Elem, Secondary	23,760,948.87	24,916,499.38	25,309,604.39
231	TRSL Retirement Contribution	School Administration	5,143,455.62	5,444,095.53	5,288,765.21

OBJECT	OBJECT DESCRIPTION	FUNCTION DESCRIPTION	2019 Actual	2020 Original	2021 Proposed
231	TRSL Retirement Contribution	Special Education Programs	9,922,290.33	10,471,606.01	9,076,495.45
231	TRSL Retirement Contribution	Special Education Programs- Gifted and Talented	1,801,531.48	1,849,773.58	1,594,487.76
231	TRSL Retirement Contribution	Special Programs- (NCLB), (Title III), Pre-K, and Other	3,995,123.01	4,288,247.62	4,098,177.04
231	TRSL Retirement Contribution	Speech Pathology and Audiology Services	1,418,229.51	1,460,708.52	1,483,572.53
231	TRSL Retirement Contribution	Student Transportation Services	283,424.57	258,800.67	219,625.77
231	TRSL Retirement Contribution	Support of Individual Special Needs Students	362,607.52	429,581.98	317,138.19
231 Total			56,527,126.54	59,407,995.60	56,682,225.00
233	LSERS Retirement Contribution	Business Services	107,660.71	87,294.48	103,425.65
233	LSERS Retirement Contribution	Central Services- Planning, Research, Development, and Evaluation Services	78.15		
233	LSERS Retirement Contribution	Food Services Operations			1,245.33
233	LSERS Retirement Contribution	Instructional Staff Training Services			1,176.70
233	LSERS Retirement Contribution	Operations and Maintenance of Plant Services	2,461,338.31	2,732,766.64	2,402,472.78
233	LSERS Retirement Contribution	Other Instructional Programs	346.31		
233	LSERS Retirement Contribution	Psychological and Educational Assessment Services	462.13		
233	LSERS Retirement Contribution	School Administration	1,761.55	12,100.73	-
233	LSERS Retirement Contribution	Special Education Programs	2.70	13,884.15	
233	LSERS Retirement Contribution	Special Programs- (NCLB), (Title III), Pre-K, and Other	11,884.55	12,588.20	
233	LSERS Retirement Contribution	Student Transportation Services	1,475,578.92	1,681,540.40	1,640,852.34
233	LSERS Retirement Contribution	Support of Individual Special Needs Students	1,896.51		
233 Total			4,061,009.84	4,540,174.60	4,149,172.80
239	Other Retirement Contribution	Business Services	47,335.15	61,093.43	60,180.08
239	Other Retirement Contribution	Guidance Services	18,300.87	19,995.53	41,704.00
239	Other Retirement Contribution	Improvement of Instructional Staff Services	225.30		
239	Other Retirement Contribution	Instruction and Curriculum Development Services	27,835.11	29,796.10	31,107.58
239	Other Retirement Contribution	Occupational Therapy and Related Services	21,193.12	22,036.65	23,458.50
239	Other Retirement Contribution	Other Instructional Programs	1,268.12		
239	Other Retirement Contribution	Psychological and Educational Assessment Services	46,226.68	54,615.26	112,280.00
239	Other Retirement Contribution	Pupil Support Services	53,988.79	55,775.14	46,756.20
239	Other Retirement Contribution	Regular Programs- K, Elem, Secondary	34,726.74	35,976.87	23,659.00
239	Other Retirement Contribution	School Administration	3,236.05		8,969.97
239	Other Retirement Contribution	Special Education Programs	11,259.76	14,114.34	15,037.50
239	Other Retirement Contribution	Special Programs- (NCLB), (Title III), Pre-K, and Other	7,468.04	8,946.63	9,764.35
239 Total			273,063.73	302,349.95	372,917.18
250	Unemployment Compensation	Adult Education and Literacy Programs	9.41	25.66	
250	Unemployment Compensation	Board of Education Services	36.74	92.48	92.00
250	Unemployment Compensation	Business Services	441.65	1,148.11	1,064.74
250	Unemployment Compensation	Career and Technical Education Programs	407.51	926.08	611.85
250	Unemployment Compensation	Central Services- Planning, Research, Development, and Evaluation Services	714.78	1,857.05	1,969.45
250	Unemployment Compensation	Executive Administrative Services	182.10	501.75	283.64
250	Unemployment Compensation	Facilities Acquisition and Construction Services	4.92	0.15	0.74
250	Unemployment Compensation	Food Services Operations	1.13	21.42	19.67
250	Unemployment Compensation	Guidance Services	724.61	1,926.21	1,943.19
250	Unemployment Compensation	Health Services	432.14	1,178.98	1,208.62
250	Unemployment Compensation	Improvement of Instructional Staff Services	442.43	1,184.93	1,401.27
250	Unemployment Compensation	Instruction and Curriculum Development Services	334.99	961.57	611.55
250	Unemployment Compensation	Instructional Staff Training Services	23.94	70.14	97.16
250	Unemployment Compensation	Library/Media Services	778.39	2,233.67	2,268.63
250	Unemployment Compensation	Occupational Therapy and Related Services	216.43	625.34	632.05
250	Unemployment Compensation	Operations and Maintenance of Plant Services	2,222.57	6,183.33	5,625.28
250	Unemployment Compensation	Other Instructional Programs	1,013.04	2,285.70	2,351.70
250	Unemployment Compensation	Other Pupil Support Services	186.94	505.70	564.94
250	Unemployment Compensation	Parental/Family Involvement	28.70	6.91	17.29
250	Unemployment Compensation	Psychological and Educational Assessment Services	802.45	2,095.79	2,165.75
250	Unemployment Compensation	Pupil Support Services	687.14	1,802.36	1,660.96
250	Unemployment Compensation	Regular Programs- K, Elem, Secondary	17,631.27	49,514.99	50,942.64
250	Unemployment Compensation	School Administration	3,930.39	10,929.22	10,903.98
250	Unemployment Compensation	Special Education Programs	7,557.80	20,646.12	18,165.70
250	Unemployment Compensation	Special Education Programs- Gifted and Talented	1,313.92	3,542.12	3,300.56
250	Unemployment Compensation	Special Programs- (NCLB), (Title III), Pre-K, and Other	2,835.83	8,170.74	8,105.44
250	Unemployment Compensation	Speech Pathology and Audiology Services	1,058.28	2,915.61	3,093.69
250	Unemployment Compensation	Student Transportation Services	1,353.54	3,579.46	3,524.55
250	Unemployment Compensation	Support of Individual Special Needs Students	256.46	807.29	619.46
250 Total			45,629.50	125,738.88	123,246.50
260	Workers Compensation	Adult Education and Literacy Programs	763.39	982.18	
260	Workers Compensation	Board of Education Services	2,992.15	3,518.10	3,496.00
260	Workers Compensation	Business Services	35,968.11	44,081.88	40,459.34
260	Workers Compensation	Career and Technical Education Programs	33,173.70	35,481.11	23,249.92
260	Workers Compensation	Central Services- Planning, Research, Development, and Evaluation Services	58,199.32	71,280.99	74,839.76
260	Workers Compensation	Executive Administrative Services	14,814.04	19,128.46	10,778.49
260	Workers Compensation	Facilities Acquisition and Construction Services	398.05	10.07	28.15
260	Workers Compensation	Food Services Operations	91.65	962.13	746.85
260	Workers Compensation	Guidance Services	58,933.49	73,771.40	73,840.13
260	Workers Compensation	Health Services	35,748.74	45,126.08	45,927.55
260	Workers Compensation	Improvement of Instructional Staff Services	35,937.40	45,537.69	53,248.29
260	Workers Compensation	Instruction and Curriculum Development Services	27,286.51	36,718.68	23,238.93
260	Workers Compensation	Instructional Staff Training Services	1,949.25	3,036.95	3,691.54
260	Workers Compensation	Library/Media Services	63,391.82	85,483.53	86,205.75
260	Workers Compensation	Occupational Therapy and Related Services	17,606.85	24,041.51	24,017.90
260	Workers Compensation	Operations and Maintenance of Plant Services	180,411.49	245,752.60	213,755.02
260	Workers Compensation	Other Instructional Programs	82,407.47	103,681.97	89,364.45
260	Workers Compensation	Other Pupil Support Services	15,215.54	19,297.03	21,467.48
260	Workers Compensation	Parental/Family Involvement	2,323.22	372.63	656.69
260	Workers Compensation	Psychological and Educational Assessment Services	65,346.42	80,064.78	82,298.16
260	Workers Compensation	Pupil Support Services	55,956.73	68,934.13	63,116.07
260	Workers Compensation	Regular Programs- K, Elem, Secondary	1,462,743.69	2,298,451.51	2,235,282.39
260	Workers Compensation	School Administration	328,362.81	423,509.78	478,144.42
260	Workers Compensation	Special Education Programs	640,994.20	982,278.65	690,262.60
260	Workers Compensation	Special Education Programs- Gifted and Talented	106,758.95	135,740.90	125,419.17
260	Workers Compensation	Special Programs- (NCLB), (Title III), Pre-K, and Other	234,426.72	313,661.75	307,977.22

OBJECT	OBJECT DESCRIPTION	FUNCTION DESCRIPTION	2019 Actual	2020 Original	2021 Proposed
260	Workers Compensation	Speech Pathology and Audiology Services	86,648.52	111,548.23	117,557.88
260	Workers Compensation	Student Transportation Services	111,295.65	137,464.39	133,933.85
260	Workers Compensation	Support of Individual Special Needs Students	23,925.42	55,505.51	23,533.94
260 Total			3,784,071.30	5,465,424.62	5,046,537.94
270	Retiree Health Benefits	Adult Education and Literacy Programs	27,266.92	35,939.00	27,266.92
270	Retiree Health Benefits	Board of Education Services	45,309.28	45,063.00	45,309.28
270	Retiree Health Benefits	Business Services	365,144.04	375,996.00	365,144.04
270	Retiree Health Benefits	Career and Technical Education Programs	171,938.33	185,881.00	171,938.33
270	Retiree Health Benefits	Central Services- Planning, Research, Development, and Evaluation Services	582,800.11	645,075.00	582,800.11
270	Retiree Health Benefits	Executive Administrative Services	152,158.40	107,854.00	152,158.40
270	Retiree Health Benefits	Facilities Acquisition and Construction Services	291,117.24	246,935.00	291,117.24
270	Retiree Health Benefits	Food Services Operations	711,113.97	591,852.00	711,113.97
270	Retiree Health Benefits	Guidance Services	381,596.12	348,323.00	381,596.12
270	Retiree Health Benefits	Health Services	267,162.68	253,024.00	267,162.68
270	Retiree Health Benefits	Improvement of Instructional Staff Services	506,676.94	460,354.00	506,676.94
270	Retiree Health Benefits	Instruction and Curriculum Development Services	347,436.59	264,304.00	347,436.59
270	Retiree Health Benefits	Instructional Staff Training Services	70,704.95	22,845.00	70,704.95
270	Retiree Health Benefits	Library/Media Services	331,962.72	332,136.00	331,962.72
270	Retiree Health Benefits	Occupational Therapy and Related Services	91,666.56	87,602.00	91,666.56
270	Retiree Health Benefits	Operations and Maintenance of Plant Services	1,571,766.70	1,555,545.00	1,571,766.70
270	Retiree Health Benefits	Other Instructional Programs	369,647.02	348,100.00	369,647.02
270	Retiree Health Benefits	Other Pupil Support Services	83,722.47	13,659.00	83,722.47
270	Retiree Health Benefits	Parental/Family Involvement	7,679.55	8,431.00	7,679.55
270	Retiree Health Benefits	Psychological and Educational Assessment Services	351,585.35	397,662.00	351,585.35
270	Retiree Health Benefits	Pupil Support Services	361,806.67	346,699.00	361,806.67
270	Retiree Health Benefits	Regular Programs- K, Elem, Secondary	7,531,394.23	7,749,834.00	7,531,394.23
270	Retiree Health Benefits	School Administration	3,191,257.25	3,092,887.00	3,191,257.25
270	Retiree Health Benefits	Special Education Programs	3,547,998.92	3,314,990.00	3,547,998.92
270	Retiree Health Benefits	Special Education Programs- Gifted and Talented	553,176.29	571,251.00	553,176.29
270	Retiree Health Benefits	Special Programs- (NCLB), (Title III), Pre-K, and Other	2,220,587.53	2,254,059.00	2,220,587.53
270	Retiree Health Benefits	Speech Pathology and Audiology Services	499,256.37	506,779.00	499,256.37
270	Retiree Health Benefits	Student Transportation Services	774,482.88	806,433.00	774,482.88
270	Retiree Health Benefits	Support of Individual Special Needs Students	130,157.59	142,833.00	130,157.59
270 Total			25,538,573.67	25,112,345.00	25,538,573.67
281	Sick Leave Severance Pay	Business Services	8,649.58	7,000.00	5,000.00
281	Sick Leave Severance Pay	Career and Technical Education Programs	19,105.08	6,824.00	34,127.44
281	Sick Leave Severance Pay	Central Services- Planning, Research, Development, and Evaluation Services	9,852.46		
281	Sick Leave Severance Pay	Executive Administrative Services	6,137.25		
281	Sick Leave Severance Pay	Facilities Acquisition and Construction Services	3,256.60		
281	Sick Leave Severance Pay	Food Services Operations	15,534.10	12,346.00	34,932.67
281	Sick Leave Severance Pay	Guidance Services	20,536.16	15,929.00	28,733.17
281	Sick Leave Severance Pay	Improvement of Instructional Staff Services	18,542.65		8,000.00
281	Sick Leave Severance Pay	Instruction and Curriculum Development Services	8,447.87	10,255.00	21,350.71
281	Sick Leave Severance Pay	Instructional Staff Training Services	7,749.55	7,759.00	23,636.97
281	Sick Leave Severance Pay	Library/Media Services	32,276.25	19,816.00	59,172.57
281	Sick Leave Severance Pay	Operations and Maintenance of Plant Services	39,497.88	45,651.00	101,126.13
281	Sick Leave Severance Pay	Other Instructional Programs	26,448.49	22,925.00	41,484.28
281	Sick Leave Severance Pay	Other Pupil Support Services	7,066.50		8,000.00
281	Sick Leave Severance Pay	Psychological and Educational Assessment Services	25,325.22		30,723.02
281	Sick Leave Severance Pay	Pupil Support Services	4,231.19	10,248.00	29,257.84
281	Sick Leave Severance Pay	Regular Programs- K, Elem, Secondary	297,801.32	401,987.00	919,638.32
281	Sick Leave Severance Pay	School Administration	112,155.65	190,594.00	353,425.18
281	Sick Leave Severance Pay	Special Education Programs	146,105.83	173,593.00	382,720.49
281	Sick Leave Severance Pay	Special Education Programs- Gifted and Talented	52,922.77	52,415.00	114,167.96
281	Sick Leave Severance Pay	Special Programs- (NCLB), (Title III), Pre-K, and Other	79,666.44	51,973.00	182,028.68
281	Sick Leave Severance Pay	Speech Pathology and Audiology Services	25,119.75	9,499.00	68,555.73
281	Sick Leave Severance Pay	Student Transportation Services	51,068.02		
281	Sick Leave Severance Pay	Support of Individual Special Needs Students		6,641.00	9,407.39
281 Total			1,017,496.61	1,045,455.00	2,455,488.55
282	Annual Leave Severance Pay	Central Services- Planning, Research, Development, and Evaluation Services	8,112.44		
282	Annual Leave Severance Pay	Improvement of Instructional Staff Services	3,092.99	3,500.00	
282	Annual Leave Severance Pay	Operations and Maintenance of Plant Services		8,150.00	
282	Annual Leave Severance Pay	Pupil Support Services			
282	Annual Leave Severance Pay	Special Programs- (NCLB), (Title III), Pre-K, and Other	212.97		
282	Annual Leave Severance Pay	Student Transportation Services	3,526.71		
282 Total			14,945.11	11,650.00	
290	Other Employee Benefits	Adult Education and Literacy Programs	266.12	312.96	
290	Other Employee Benefits	Board of Education Services	619.51	611.52	624.00
290	Other Employee Benefits	Business Services	16,906.99	18,023.90	14,732.16
290	Other Employee Benefits	Career and Technical Education Programs	12,368.34	13,728.96	9,152.40
290	Other Employee Benefits	Central Services- Planning, Research, Development, and Evaluation Services	26,625.09	27,790.32	29,063.52
290	Other Employee Benefits	Executive Administrative Services	3,340.87	4,237.32	1,884.00
290	Other Employee Benefits	Facilities Acquisition and Construction Services	40.48		
290	Other Employee Benefits	Food Services Operations	106.62	749.04	
290	Other Employee Benefits	Guidance Services	19,390.86	27,728.16	25,860.60
290	Other Employee Benefits	Health Services	11,656.48	15,631.92	15,912.72
290	Other Employee Benefits	Improvement of Instructional Staff Services	13,490.84	13,834.45	14,744.75
290	Other Employee Benefits	Instruction and Curriculum Development Services	8,340.34	10,400.88	5,984.40
290	Other Employee Benefits	Instructional Staff Training Services	(58.73)	625.92	1,260.00
290	Other Employee Benefits	Library/Media Services	24,290.10	31,199.28	27,667.68
290	Other Employee Benefits	Occupational Therapy and Related Services	5,547.37	6,368.40	6,645.84
290	Other Employee Benefits	Operations and Maintenance of Plant Services	139,715.09	147,628.32	134,940.48
290	Other Employee Benefits	Other Instructional Programs	19,298.83	23,601.60	17,501.28
290	Other Employee Benefits	Other Pupil Support Services	3,531.36	6,670.08	6,866.64
290	Other Employee Benefits	Parental/Family Involvement	(118.98)	62.59	218.40
290	Other Employee Benefits	Psychological and Educational Assessment Services	22,342.70	25,946.69	25,486.08
290	Other Employee Benefits	Pupil Support Services	19,934.65	23,025.07	20,460.24
290	Other Employee Benefits	Regular Programs- K, Elem, Secondary	515,494.86	669,578.40	674,704.80
290	Other Employee Benefits	School Administration	134,581.35	147,918.24	142,949.04

OBJECT	OBJECT DESCRIPTION	FUNCTION DESCRIPTION	2019 Actual	2020 Original	2021 Proposed
290	Other Employee Benefits	Special Education Programs	274,307.88	351,091.14	275,495.38
290	Other Employee Benefits	Special Education Programs- Gifted and Talented	38,793.86	47,506.80	43,034.64
290	Other Employee Benefits	Special Programs- (NCLB), (Title III), Pre-K, and Other	108,832.62	151,169.71	141,641.76
290	Other Employee Benefits	Speech Pathology and Audiology Services	30,474.25	38,736.24	40,801.92
290	Other Employee Benefits	Student Transportation Services	80,075.76	92,238.00	84,979.68
290	Other Employee Benefits	Support of Individual Special Needs Students	16,873.00	22,185.44	17,075.99
290 Total			1,547,068.51	1,918,601.35	1,779,688.40
311	Assessor Fees	Board of Education Services	1,022,961.06	1,036,000.00	1,322,000.00
311 Total			1,022,961.06	1,036,000.00	1,322,000.00
312	Sheriff Fees	Board of Education Services	38,482.00	54,000.00	52,000.00
312 Total			38,482.00	54,000.00	52,000.00
313	Pension Fund	Board of Education Services	2,495,070.47	2,628,144.00	3,579,000.00
313 Total			2,495,070.47	2,628,144.00	3,579,000.00
314	Sales Tax Collection Fees	Board of Education Services	17,891,099.11	16,990,000.00	16,489,165.00
314 Total			17,891,099.11	16,990,000.00	16,489,165.00
316	Election Fees	Board of Education Services	169,932.37		
316 Total			169,932.37		
320	Purchased Educational Services	Career and Technical Education Programs	47,755.33	48,884.00	48,884.00
320	Purchased Educational Services	Central Services- Planning, Research, Development, and Evaluation Services	18,400.47	20,000.00	20,000.00
320	Purchased Educational Services	Facilities Acquisition and Construction Services	8,500.00	8,500.00	7,500.00
320	Purchased Educational Services	Instructional Staff Training Services	46,716.71	200,320.80	159,305.80
320	Purchased Educational Services	Library/Media Services	18,537.48	30,275.84	29,778.84
320	Purchased Educational Services	Operations and Maintenance of Plant Services	-		
320	Purchased Educational Services	Other Instructional Programs	563,399.41	97,491.30	94,942.30
320	Purchased Educational Services	Parental/Family Involvement	166.38	310.06	
320	Purchased Educational Services	Regular Programs- K, Elem, Secondary	1,662,900.12	2,020,095.98	1,955,375.08
320	Purchased Educational Services	School Administration	325,899.90	324,000.00	100,000.00
320	Purchased Educational Services	Special Education Programs	285,405.56	370,259.34	353,744.34
320	Purchased Educational Services	Special Education Programs- Gifted and Talented	45,614.56	75,657.17	70,257.17
320	Purchased Educational Services	Special Programs- (NCLB), (Title III), Pre-K, and Other	182,820.49	231,185.63	229,078.63
320	Purchased Educational Services	Student Transportation Services	188.80	10,000.00	8,000.00
320 Total			3,206,305.21	3,436,980.12	3,076,866.16
332	Legal Services	Board of Education Services	749,339.06	658,302.60	640,000.00
332	Legal Services	Business Services	298,426.84	300,000.00	300,000.00
332	Legal Services	Central Services- Planning, Research, Development, and Evaluation Services	4,130.65		5,000.00
332	Legal Services	Other Instructional Staff Services	1,959.00		
332 Total			1,053,855.55	958,302.60	945,000.00
333	Audit/Accounting Services	Board of Education Services	146,500.00	171,725.00	159,000.00
333	Audit/Accounting Services	Business Services	30,366.42	84,581.39	69,745.00
333	Audit/Accounting Services	Central Services- Planning, Research, Development, and Evaluation Services	4,200.00	108,927.76	83,000.00
333 Total			181,066.42	365,234.15	311,745.00
334	Architect/Engineering Services	Facilities Acquisition and Construction Services	3,063.06		
334 Total			3,063.06		
335	Medical Services	Central Services- Planning, Research, Development, and Evaluation Services	7,238.00	9,865.27	5,500.00
335	Medical Services	Health Services	4,055.00	2,455.00	5,100.00
335	Medical Services	Other Instructional Programs	120,470.00	120,000.00	120,000.00
335	Medical Services	Student Transportation Services	22,800.00	23,000.00	23,000.00
335	Medical Services	Support of Individual Special Needs Students	51,889.68	52,350.00	52,350.00
335 Total			206,452.68	207,670.27	205,950.00
339	Other Professional Services	Board of Education Services	105,236.75	97,050.00	93,550.00
339	Other Professional Services	Business Services	52,462.13	40,590.00	42,875.00
339	Other Professional Services	Career and Technical Education Programs	8,902.00	300.00	17,900.00
339	Other Professional Services	Central Services- Planning, Research, Development, and Evaluation Services	207,955.32	219,337.00	302,406.64
339	Other Professional Services	Executive Administrative Services	115,000.00		
339	Other Professional Services	Improvement of Instructional Staff Services	74,810.33	53,113.00	286,000.00
339	Other Professional Services	Instructional Staff Training Services	1,234.00		
339	Other Professional Services	Library/Media Services		153,569.98	153,569.98
339	Other Professional Services	Operations and Maintenance of Plant Services	1,568,533.52	3,000.00	2,002,772.94
339	Other Professional Services	Other Instructional Programs	216,279.50		211,784.50
339	Other Professional Services	Other Pupil Support Services	16,513.00	16,015.00	15,325.00
339	Other Professional Services	Parental/Family Involvement	5,670.00	450.00	450.00
339	Other Professional Services	Psychological and Educational Assessment Services	13,790.00	27,395.00	10,000.00
339	Other Professional Services	Regular Programs- K, Elem, Secondary	53,191.13		
339	Other Professional Services	School Administration	9,329.81		
339	Other Professional Services	Special Education Programs	103,363.26	45,500.00	
339	Other Professional Services	Student Transportation Services	135,710.54	12,000.00	12,000.00
339	Other Professional Services	Support of Individual Special Needs Students	2,882.25		
339 Total			2,690,863.54	668,319.98	3,148,634.06
340	Purchased Technical Services	Board of Education Services	9,000.00		
340	Purchased Technical Services	Business Services	485,108.08	439,484.80	456,095.67
340	Purchased Technical Services	Central Services- Planning, Research, Development, and Evaluation Services	3,433,619.81	3,431,880.22	4,456,596.00
340	Purchased Technical Services	Library/Media Services	8,620.73	5,127.00	4,150.00
340	Purchased Technical Services	Operations and Maintenance of Plant Services	41,902.75	35,184.08	
340	Purchased Technical Services	Other Instructional Programs		1,000.00	1,000.00
340	Purchased Technical Services	Parental/Family Involvement	3,345.00	2,975.00	200.00
340	Purchased Technical Services	Psychological and Educational Assessment Services	0.00	7,350.00	
340	Purchased Technical Services	Pupil Support Services	768.00	740.00	815.00
340	Purchased Technical Services	Regular Programs- K, Elem, Secondary	23,147.78		
340	Purchased Technical Services	School Administration	4,203.00		
340	Purchased Technical Services	Speech Pathology and Audiology Services	0.00		
340	Purchased Technical Services	Student Transportation Services	25,987.87	55,000.00	55,000.00
340 Total			4,035,703.02	3,978,741.10	4,973,856.67
410	Utility Services	Operations and Maintenance of Plant Services	852,470.14	758,308.00	852,850.00
410 Total			852,470.14	758,308.00	852,850.00
420	Cleaning Services	Business Services	14,220.81	17,158.47	15,785.00
420	Cleaning Services	Central Services- Planning, Research, Development, and Evaluation Services			
420	Cleaning Services	Executive Administrative Services	1,341.14	1,070.00	1,200.00
420	Cleaning Services	Improvement of Instructional Staff Services	2,557.53	2,500.00	4,000.00
420	Cleaning Services	Operations and Maintenance of Plant Services	866,443.62	921,948.44	943,175.00

OBJECT	OBJECT DESCRIPTION	FUNCTION DESCRIPTION	2019 Actual	2020 Original	2021 Proposed
420	Cleaning Services	Other Pupil Support Services	1,199.99	1,000.00	1,600.00
420	Cleaning Services	Parental/Family Involvement	1,341.14	1,100.00	1,200.00
420	Cleaning Services	Psychological and Educational Assessment Services	10,548.16	3,671.10	10,000.00
420	Cleaning Services	Regular Programs- K, Elem, Secondary	1,216.42		
420	Cleaning Services	Student Transportation Services		2,015.00	
420 Total			898,868.81	950,463.01	976,960.00
430	Repairs and Maintenance	Business Services	5,038.75		6,299,015.63
430	Repairs and Maintenance	Central Services- Planning, Research, Development, and Evaluation Services	38,140.00	3,730.47	
430	Repairs and Maintenance	Library/Media Services	1,762.83	3,000.00	420.00
430	Repairs and Maintenance	Operations and Maintenance of Plant Services	6,828,830.53	7,835,395.00	2,619,450.00
430	Repairs and Maintenance	Other Instructional Programs	12,921.41		
430	Repairs and Maintenance	Psychological and Educational Assessment Services		2,572.40	
430	Repairs and Maintenance	Regular Programs- K, Elem, Secondary	46,920.01		
430	Repairs and Maintenance	School Administration	10,147.84		
430	Repairs and Maintenance	Special Programs- (NCLB), (Title III), Pre-K, and Other	120.00		
430	Repairs and Maintenance	Student Transportation Services	3,185.22	3,500.00	3,500.00
430 Total			6,947,066.59	7,848,197.87	8,922,385.63
440	Rentals	Business Services	117,504.82	120,400.00	120,400.00
440	Rentals	Career and Technical Education Programs	1,088.74	436.24	4,500.00
440	Rentals	Food Services Operations	191.45		
440	Rentals	Improvement of Instructional Staff Services	350.00		
440	Rentals	Operations and Maintenance of Plant Services	132,282.86	22,705.00	19,985.00
440	Rentals	Other Instructional Programs	1,240.66		
440	Rentals	Regular Programs- K, Elem, Secondary	540,784.57		
440	Rentals	School Administration	114,325.21		
440	Rentals	Special Programs- (NCLB), (Title III), Pre-K, and Other	1,875.00	1,000.00	1,000.00
440	Rentals	Speech Pathology and Audiology Services	474.00		
440	Rentals	Student Transportation Services	107,106.27	145,000.00	145,000.00
440 Total			1,017,223.58	289,541.24	290,885.00
450	Construction Services	Payments to Fiduciary Trust Fund	939,605.37		
450 Total			939,605.37		
490	Other Purchased Property Services	Business Services	758.26		
490	Other Purchased Property Services	Operations and Maintenance of Plant Services	310,891.93	1,940,933.71	320,200.00
490	Other Purchased Property Services	Other Instructional Programs	-	175,644.00	
490 Total			311,650.19	2,116,577.71	320,200.00
510	Student Transportation Services	Central Services- Planning, Research, Development, and Evaluation Services	95.25		90.00
510	Student Transportation Services	Other Instructional Programs	6,192.77		
510	Student Transportation Services	Regular Programs- K, Elem, Secondary	137.55		
510	Student Transportation Services	Student Transportation Services	7,236,447.55	8,874,950.00	9,507,250.00
510 Total			7,242,873.12	8,874,950.00	9,507,340.00
520	Insurance (Other than Employee Benefits)	Board of Education Services	998,797.18	821,226.29	1,111,200.00
520	Insurance (Other than Employee Benefits)	Operations and Maintenance of Plant Services	3,163,639.06	3,211,117.24	7,627,615.02
520	Insurance (Other than Employee Benefits)	Student Transportation Services	720,113.67	671,200.00	702,720.00
520 Total			4,882,549.91	4,703,543.53	9,441,535.02
530	Communications	Board of Education Services	319.33	3,410.00	9,000.00
530	Communications	Business Services	113,607.23	97,515.20	97,596.00
530	Communications	Career and Technical Education Programs	72,777.25	199,581.15	78,700.00
530	Communications	Central Services- Planning, Research, Development, and Evaluation Services	6,084.04	204,514.54	1,150.00
530	Communications	Executive Administrative Services	3,342.00		3,500.00
530	Communications	Improvement of Instructional Staff Services	13,515.00		
530	Communications	Instruction and Curriculum Development Services	439.35		
530	Communications	Instructional Staff Training Services	750.50		500.00
530	Communications	Library/Media Services	147,688.14	146,723.20	87,216.76
530	Communications	Operations and Maintenance of Plant Services	516,276.38	751,263.00	388,600.00
530	Communications	Other Instructional Programs	234,478.63	15,000.00	18,380.00
530	Communications	Other Pupil Support Services	48.42		
530	Communications	Psychological and Educational Assessment Services			3,300.00
530	Communications	Pupil Support Services	562,023.50	495,953.50	518,875.50
530	Communications	Regular Programs- K, Elem, Secondary	653,864.34	517,613.20	1,637,978.00
530	Communications	School Administration	332,207.16	381,090.15	470,100.00
530	Communications	Special Education Programs	49,760.00	47,242.00	49,900.00
530	Communications	Special Education Programs- Gifted and Talented		1,500.00	500.00
530	Communications	Special Programs- (NCLB), (Title III), Pre-K, and Other	5,747.91		
530	Communications	Speech Pathology and Audiology Services	25,240.08	20,075.00	20,100.00
530	Communications	Student Transportation Services			
530 Total			2,738,169.26	2,881,480.94	3,385,396.26
540	Advertising and Public Notices	Board of Education Services	9,917.25	4,500.00	1,000.00
540	Advertising and Public Notices	Business Services	39.60	1,280.00	1,280.00
540	Advertising and Public Notices	Central Services- Planning, Research, Development, and Evaluation Services	899.00	6,000.00	2,000.00
540	Advertising and Public Notices	Executive Administrative Services	821.40		
540	Advertising and Public Notices	Library/Media Services	9.68		
540	Advertising and Public Notices	Operations and Maintenance of Plant Services	1,564.04		100.00
540	Advertising and Public Notices	Regular Programs- K, Elem, Secondary	56.70		
540 Total			13,307.67	11,780.00	4,380.00
550	Printing and Binding	Board of Education Services		1,000.00	
550	Printing and Binding	Business Services	73,309.17	66,320.00	104,990.00
550	Printing and Binding	Central Services- Planning, Research, Development, and Evaluation Services	3,559.56	4,210.82	4,300.00
550	Printing and Binding	Executive Administrative Services	15,139.89	8,791.00	21,150.00
550	Printing and Binding	Health Services	267.80		500.00
550	Printing and Binding	Improvement of Instructional Staff Services	4,511.00	2,500.00	
550	Printing and Binding	Instructional Staff Training Services	319.50		
550	Printing and Binding	Operations and Maintenance of Plant Services	693.91	1,365.00	
550	Printing and Binding	Other Instructional Programs	112.00		
550	Printing and Binding	Other Pupil Support Services	17.51		
550	Printing and Binding	Psychological and Educational Assessment Services	269.00	602.43	10.00
550	Printing and Binding	Regular Programs- K, Elem, Secondary	341,661.10	166,570.32	312,000.00
550	Printing and Binding	School Administration	18,507.06		
550	Printing and Binding	Special Education Programs	16.13		
550	Printing and Binding	Special Programs- (NCLB), (Title III), Pre-K, and Other	425.03		2,500.00

OBJECT	OBJECT DESCRIPTION	FUNCTION DESCRIPTION	2019 Actual	2020 Original	2021 Proposed
	550 Printing and Binding	Speech Pathology and Audiology Services	73.82	500.00	500.00
	550 Printing and Binding	Student Transportation Services	2,795.18	5,000.00	3,000.00
550 Total			461,677.66	256,859.57	448,950.00
	560 Tuition	Executive Administrative Services	-	1,324.00	1,000.00
	560 Tuition	Special Education Programs	129,984.01	39,000.00	54,900.00
560 Total			129,984.01	40,324.00	55,900.00
	580 Travel	Adult Education and Literacy Programs	208.22		
	580 Travel	Board of Education Services	32,531.71	40,000.00	27,000.00
	580 Travel	Business Services	8,238.27	14,326.60	4,100.00
	580 Travel	Career and Technical Education Programs	1,677.39		
	580 Travel	Central Services- Planning, Research, Development, and Evaluation Services	64,147.14	57,973.02	20,000.00
	580 Travel	Executive Administrative Services	6,895.95	29,060.00	10,200.00
	580 Travel	Guidance Services	1,481.91	1,200.00	
	580 Travel	Health Services	8,390.47	8,000.00	
	580 Travel	Improvement of Instructional Staff Services	67,714.88	109,696.00	68,000.00
	580 Travel	Instruction and Curriculum Development Services	5,558.51	500.00	500.00
	580 Travel	Instructional Staff Training Services	26,885.42	170.00	20,000.00
	580 Travel	Library/Media Services	10,447.39	8,000.00	6,500.00
	580 Travel	Occupational Therapy and Related Services	17,622.77		
	580 Travel	Operations and Maintenance of Plant Services	16,452.60	15,500.00	15,500.00
	580 Travel	Other Instructional Programs	9,110.70		8,000.00
	580 Travel	Other Pupil Support Services	100.00		
	580 Travel	Psychological and Educational Assessment Services	23,243.62	16,758.46	
	580 Travel	Pupil Support Services	8,201.85		
	580 Travel	Regular Programs- K, Elem, Secondary	51,274.96		
	580 Travel	School Administration	18,535.41		
	580 Travel	Special Education Programs	35,945.72		130,515.00
	580 Travel	Special Education Programs- Gifted and Talented	27,544.54	3,683.80	36,000.00
	580 Travel	Speech Pathology and Audiology Services	56,656.66	105,000.00	
	580 Travel	Student Transportation Services	3,612.03	2,300.00	2,000.00
	580 Travel	Support of Individual Special Needs Students	4,721.60		
580 Total			507,199.72	412,167.88	348,315.00
	590 Miscellaneous Purchased Services	Instructional Staff Training Services	1,758.00		
	590 Miscellaneous Purchased Services	Operations and Maintenance of Plant Services	841.50		
	590 Miscellaneous Purchased Services	Other Instructional Programs	3,910.03	2,500.00	1,500.00
	590 Miscellaneous Purchased Services	Regular Programs- K, Elem, Secondary	10,922.96		
	590 Miscellaneous Purchased Services	Special Education Programs	55.00		
	590 Miscellaneous Purchased Services	Student Transportation Services	-		
590 Total			17,487.49	2,500.00	1,500.00
	610 Materials and Supplies	Board of Education Services	4,574.95	3,000.00	
	610 Materials and Supplies	Business Services	279,327.26	165,290.00	135,050.00
	610 Materials and Supplies	Career and Technical Education Programs	65,142.35	57,900.00	37,690.00
	610 Materials and Supplies	Central Services- Planning, Research, Development, and Evaluation Services	49,744.54	47,163.23	15,130.33
	610 Materials and Supplies	Executive Administrative Services	17,939.05	25,369.00	24,387.50
	610 Materials and Supplies	Food Services Operations	1,400.03		
	610 Materials and Supplies	Health Services	33,398.06	12,350.00	18,420.00
	610 Materials and Supplies	Improvement of Instructional Staff Services	46,025.21	73,095.00	16,015.00
	610 Materials and Supplies	Instruction and Curriculum Development Services		60,000.00	190,000.00
	610 Materials and Supplies	Instructional Staff Training Services	1,931.58		
	610 Materials and Supplies	Library/Media Services	22,346.15	5,000.00	
	610 Materials and Supplies	Operations and Maintenance of Plant Services	1,183,462.28	106,940.00	149,450.00
	610 Materials and Supplies	Other Instructional Programs	155,087.34	1,920.00	149,550.00
	610 Materials and Supplies	Other Pupil Support Services	10,407.57		
	610 Materials and Supplies	Psychological and Educational Assessment Services	16,507.36	10,820.00	3,000.00
	610 Materials and Supplies	Regular Programs- K, Elem, Secondary	1,548,308.89	641,140.00	275,650.00
	610 Materials and Supplies	School Administration	240,489.50		
	610 Materials and Supplies	Special Education Programs	210,935.62	70,500.00	13,000.00
	610 Materials and Supplies	Special Education Programs- Gifted and Talented	1,133.11		8,000.00
	610 Materials and Supplies	Special Programs- (NCLB), (Title III), Pre-K, and Other	73,395.20	576.76	
	610 Materials and Supplies	Speech Pathology and Audiology Services	11,994.20		
	610 Materials and Supplies	Student Transportation Services	24,216.29	16,389.00	15,689.00
610 Total			3,997,766.54	1,297,452.99	1,051,031.83
	615 Supplies- Technology Related	Business Services	13,876.37	21,370.00	14,000.00
	615 Supplies- Technology Related	Central Services- Planning, Research, Development, and Evaluation Services	892,273.17	719,660.00	205,745.20
	615 Supplies- Technology Related	Executive Administrative Services	8,280.95	9,738.00	10,000.00
	615 Supplies- Technology Related	Food Services Operations	55.17		
	615 Supplies- Technology Related	Health Services	52,886.90	18,790.00	18,790.00
	615 Supplies- Technology Related	Improvement of Instructional Staff Services	28,430.89	38,893.50	800.00
	615 Supplies- Technology Related	Library/Media Services	6,739.65	11,750.00	10,500.00
	615 Supplies- Technology Related	Operations and Maintenance of Plant Services	343,956.02	103,966.00	109,000.00
	615 Supplies- Technology Related	Other Instructional Programs	13,128.04		
	615 Supplies- Technology Related	Other Pupil Support Services	4,574.00		
	615 Supplies- Technology Related	Psychological and Educational Assessment Services	1,434.22	3,987.00	9,800.00
	615 Supplies- Technology Related	Regular Programs- K, Elem, Secondary	262,168.32	462,100.00	507,000.00
	615 Supplies- Technology Related	School Administration	54,342.39		
	615 Supplies- Technology Related	Special Education Programs	22,956.27	6,750.00	6,500.00
	615 Supplies- Technology Related	Special Education Programs- Gifted and Talented	49,526.39		28,000.00
	615 Supplies- Technology Related	Special Programs- (NCLB), (Title III), Pre-K, and Other	29,928.18		
	615 Supplies- Technology Related	Speech Pathology and Audiology Services	1,906.08		
	615 Supplies- Technology Related	Student Transportation Services	23,739.21	6,363.00	3,150.00
615 Total			1,810,202.22	1,403,367.50	923,285.20
	620 Energy	Operations and Maintenance of Plant Services	9,182,850.58	9,597,030.00	9,606,845.88
	620 Energy	Other Instructional Programs	2,773.40		
	620 Energy	Psychological and Educational Assessment Services		25.00	100.00
	620 Energy	Regular Programs- K, Elem, Secondary	2,876.12		
	620 Energy	School Administration	90.47		
	620 Energy	Student Transportation Services	1,160,771.58	1,000,000.00	1,000,000.00
620 Total			10,349,362.15	10,597,055.00	10,606,945.88
	630 Purchased Food	Board of Education Services	11,497.77	4,000.00	

OBJECT	OBJECT DESCRIPTION	FUNCTION DESCRIPTION	2019 Actual	2020 Original	2021 Proposed
630	Purchased Food	Career and Technical Education Programs	2,120.81	250.00	
630	Purchased Food	Central Services- Planning, Research, Development, and Evaluation Services	21,367.22	22,850.00	1,800.00
630	Purchased Food	Executive Administrative Services	76,214.14	6,445.00	105,550.00
630	Purchased Food	Food Services Operations			
630	Purchased Food	Instruction and Curriculum Development Services	350.51		
630	Purchased Food	Instructional Staff Training Services	2,699.84		
630	Purchased Food	Library/Media Services	693.85		
630	Purchased Food	Operations and Maintenance of Plant Services	5,441.21	3,000.00	2,000.00
630	Purchased Food	Other Instructional Programs	4,664.36	250.00	
630	Purchased Food	Other Pupil Support Services	1,022.46		
630	Purchased Food	Parental/Family Involvement	102.98		
630	Purchased Food	Regular Programs- K, Elem, Secondary	56,649.86	1,000.00	4,500.00
630	Purchased Food	School Administration	13,971.19		
630	Purchased Food	Special Programs- (NCLB), (Title III), Pre-K, and Other	82.47		
630 Total			196,878.67	37,795.00	113,850.00
640	Textbooks/Workbooks/Lib Books/Periodicals	Career and Technical Education Programs	55,876.38		
640	Textbooks/Workbooks/Lib Books/Periodicals	Executive Administrative Services	1,172.67	533.00	615.00
640	Textbooks/Workbooks/Lib Books/Periodicals	Library/Media Services	113,768.54		
640	Textbooks/Workbooks/Lib Books/Periodicals	Operations and Maintenance of Plant Services	26.06		
640	Textbooks/Workbooks/Lib Books/Periodicals	Regular Programs- K, Elem, Secondary	5,243,830.51	6,727,669.97	3,595,584.76
640	Textbooks/Workbooks/Lib Books/Periodicals	Special Education Programs	195.74		
640	Textbooks/Workbooks/Lib Books/Periodicals	Special Programs- (NCLB), (Title III), Pre-K, and Other			
640 Total			5,414,869.90	6,728,202.97	3,596,199.76
710	Land and Improvement	Facilities Acquisition and Construction Services	79,003.38		
710 Total			79,003.38		
730	Machinery, Vehicles, Furniture, Equipment	Business Services	17,506.50		
730	Machinery, Vehicles, Furniture, Equipment	Central Services- Planning, Research, Development, and Evaluation Services	7,317.00		
730	Machinery, Vehicles, Furniture, Equipment	Operations and Maintenance of Plant Services	553,679.25	50,000.00	
730	Machinery, Vehicles, Furniture, Equipment	Other Instructional Programs	5,267.00		
730	Machinery, Vehicles, Furniture, Equipment	Special Education Programs	5,088.58		
730	Machinery, Vehicles, Furniture, Equipment	Student Transportation Services	90,851.97		
730 Total			679,710.30	50,000.00	
810	Dues and Fees	Board of Education Services	47,258.20	98,127.00	46,147.80
810	Dues and Fees	Business Services	4,462.14	4,517.60	4,674.00
810	Dues and Fees	Career and Technical Education Programs			1,000.00
810	Dues and Fees	Central Services- Planning, Research, Development, and Evaluation Services	30.00	55.00	
810	Dues and Fees	Executive Administrative Services	4,297.13	1,145.00	4,614.00
810	Dues and Fees	Health Services	771.35	9,600.00	
810	Dues and Fees	Instructional Staff Training Services	7,279.20		
810	Dues and Fees	Library/Media Services	1,201.06	2,000.00	2,815.00
810	Dues and Fees	Operations and Maintenance of Plant Services	464.00	712.00	
810	Dues and Fees	Other Instructional Programs	10,205.39	525.00	575.00
810	Dues and Fees	Other Pupil Support Services	84.00		15.00
810	Dues and Fees	Parental/Family Involvement	300.00		300.00
810	Dues and Fees	Regular Programs- K, Elem, Secondary	45,835.65	14,000.00	7,000.00
810	Dues and Fees	School Administration	73,019.32		
810	Dues and Fees	Speech Pathology and Audiology Services	13,162.03		
810 Total			208,369.47	130,681.60	67,140.80
820	Legal Reserve	Board of Education Services	372,500.00		
820 Total			372,500		
890	Miscellaneous Expenditure	Business Services	1,483		
890	Miscellaneous Expenditure	Central Services- Planning, Research, Development, and Evaluation Services	5,832	10,000	10,000
890	Miscellaneous Expenditure	Instructional Staff Training Services			
890	Miscellaneous Expenditure	Library/Media Services	203		205
890	Miscellaneous Expenditure	Operations and Maintenance of Plant Services		100	
890	Miscellaneous Expenditure	Special Education Programs- Gifted and Talented	28,894	31,500	51,500
890	Miscellaneous Expenditure	Regular Programs- K, Elem, Secondary	2,301	3,193,616	2,987,858
890 Total			38,712	3,235,216	3,049,563
940 Local Revenue Transfer Out		Payments to Other LEAs	45,304,079	52,994,573	65,745,148
940 Total			45,304,079	52,994,573	65,745,148
TOTAL EXPENDITURES			493,022,571	531,940,238	534,879,338
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES			3,566,234	(13,424,329)	(9,100,883)
OTHER FINANCING SOURCES (USES)					
Operating Transfer In		Operating Transfer In	1,933,007	15,758,471	1,000,000
Transfer of Indirect Costs		Transfer of Indirect Costs	3,950,579	4,000,000	4,000,000
Proceeds-Sale of fixed assets		Proceeds-Sale of fixed assets	179,109	40,000	50,000
Operating Transfer Out		Operating Transfer Out	(7,470,839)	(6,374,142)	(6,987,379)
TOTAL OTHER FINANCING SOURCES (USES)			(1,408,144)	13,424,330	(1,937,379)
NET CHANGE IN FUND BALANCE			\$ 2,158,091	\$ 0	\$ (11,038,262)
USE OF UNRESERVED FUND BALANCE			\$ -	\$ 15,758,471	\$ 11,038,262