



# ELGIN ISD

ONE TOWN • ONE TEAM • ONE FAMILY

## 2021 - 2022

## Budget Book



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# *Elgin ISD 2020-21 Budget*

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August 16, 2021

The Honorable Board of Education  
 Elgin Independent School District  
 1002 North Avenue C  
 Elgin, TX 78621

Dear Board Members:

Attached is the budget for the fiscal year ending August 31, 2021. Recommended Revenues & Expenditures for the General, Capital Projects, Child Nutrition and Debt Service funds are as follows:

	<i>Operating Fund</i>	<i>Capital Projects Fund</i>	<i>Child Nutrition Fund</i>	<i>Debt Service Fund</i>
<b>Total Revenue</b>	\$ 51,561,500	\$ -	\$ 3,850,117	\$ 8,592,802
<b>Total Expense</b>	\$ 51,522,535	\$ -	\$ 3,349,530	\$ 8,628,700
<b>Total Net Revenue</b>	\$ 38,964	\$ -	\$ 500,587	\$ (35,898)

Based on the certified values from the Bastrop, Lee and Travis county appraisal districts, local tax revenues are estimated based on a net assessed valuation of \$1,916,514,503. Current tax revenues are estimated based on an M & O tax rate of \$0.9603 and I & S tax rate of \$0.4682 for a total tax rate of \$1.4285.

Respectfully,

Dr. Jodi Duron  
 Superintendent

# ***BUDGET OVERVIEW AND HIGHLIGHTS***

Elgin Independent School District is focused on providing a high quality education for all students. Our challenges continue to be managing new growth, inflation, increasing accountability requirements, and retaining highly qualified teachers.

Federal, state, and local guidelines direct the budget development process. The annually adopted budget includes the General Fund, the Capital Projects Fund, the Debt Service Fund, and the Child Nutrition Fund.

## **GENERAL FUND**

The General Fund is used to record all financial transactions not accounted for in other funds. The major sources of revenue are local property taxes, state revenue, and other miscellaneous federal revenue. Expenditures include all costs associated with the operation of the District through August 31 with the most significant cost being salaries and benefits.

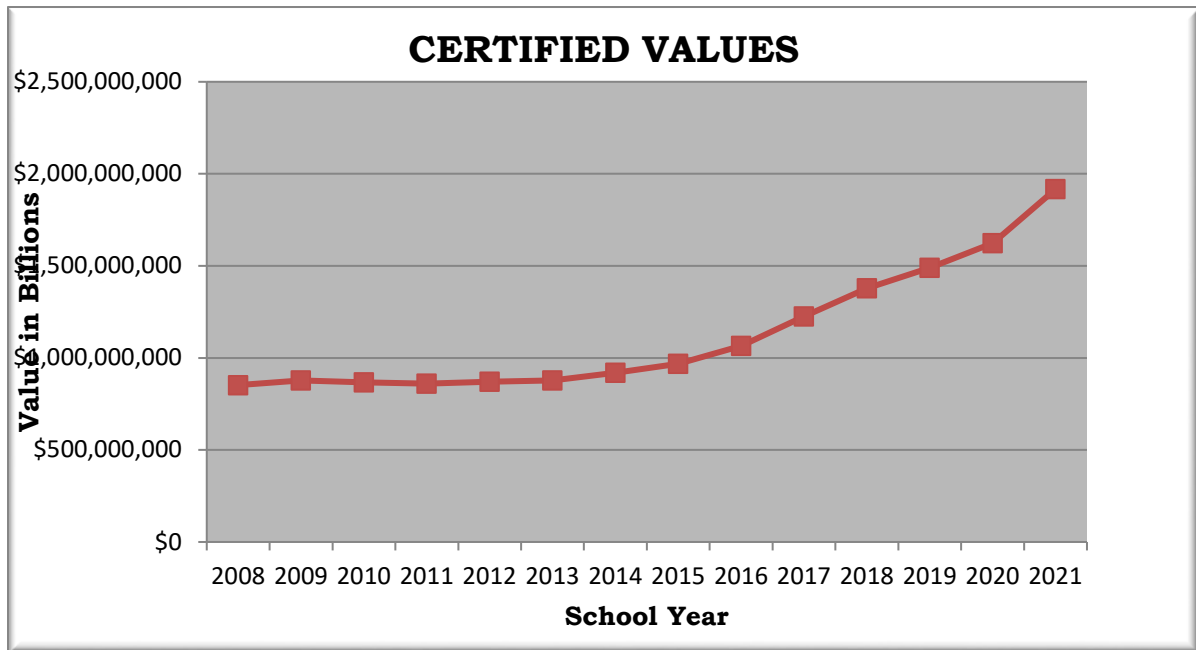
### **REVENUES**

General Fund revenue is budgeted to increase \$2,048,900, or 4.1%, as compared to estimated revenue for 2021/22. The increase is due to anticipated enrollment growth. Due to the third year of tax rate compression mandated by HB3, the M & O rate will be reduced from \$1.0125 to \$0.9603 and the I & S rate will increase for \$0.4482 to \$0.4682. The following table provides a comparison of revenue by source for 2019/20 and 2020/21.

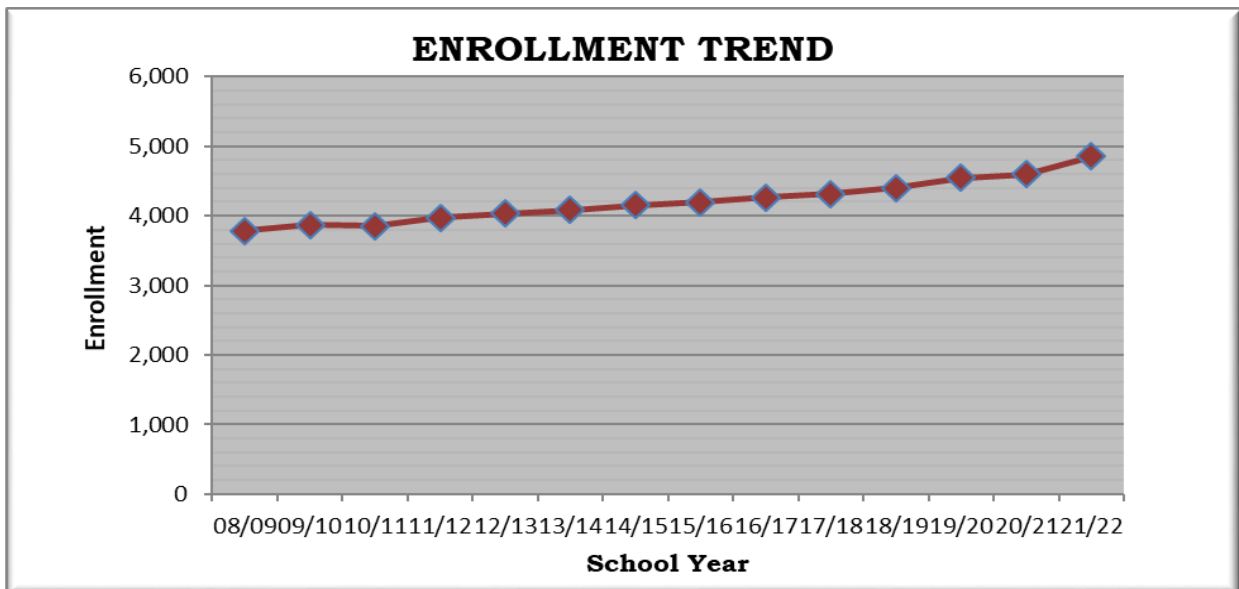
	<i>Adopted Budget</i>	<i>Proposed Budget</i>	
	<i>2020-21</i>	<i>2021-22</i>	<i>% Change</i>
Local	\$ 16,434,900	\$ 18,701,184	13.8%
State	\$ 31,935,600	\$ 31,718,216	-0.7%
Federal	\$ 1,142,100	\$ 1,142,100	0.0%
<b>Total</b>	<b>\$ 49,512,600</b>	<b>\$ 51,561,500</b>	<b>4.1%</b>

Various factors must be considered in the estimation of revenue for the General Fund. Among those factors are property values and student enrollment. Property values and tax collections impact both local and state revenue estimates.

**Property Value** – Property value and tax levy estimates are important in developing revenue forecasts for both the state and local components. Property value growth in the District is projected to increase 18.05% over 2020.



**Student Enrollment** – Budgeted enrollment for the 2021/22 school year is 4,850, a 5% increase over 2020/21. We budgeted based on very conservative enrollment projections due to the impact of Covid 19 and using enrollment estimates provided by PASA. Increases in student population have a major impact on staffing decisions, per-pupil allocations, facility needs, debt issuance requirements, and other budgetary decisions.



## **EXPENDITURES**

General Fund Appropriations are budgeted at \$51,522,535. This is an increase of \$2,402,821 or 4.9 % from the prior year (see page 8). The increase is attributable to new staff need to address the District's growth and raises and is funded with an increase in revenue and reductions in campus and department budgets. Of the \$51,561,500 total revenue for 20/21, \$38,964 is unappropriated in the 21/22 budget.

## **EMPLOYEE COMPENSATION and BENEFITS**

Because payroll accounts for 80.6% of the budget, issues that affect staff have a major impact on the overall budget of the District. The District has worked very hard to ensure overall compensation is competitive with surrounding districts in an effort to attract and retain quality staff.

The School Board approved a raise for all employees. The Teacher Salary Scale was increased by \$1,200 per step and employees on this scale received a step increase based on the new scale. Employees on all other pay scales received a 2% increase based on the mid-point of their scale.

## **STAFFING EXPENDITURES**

Based on projected campus enrollment growth, General Fund staffing additions/deletions are listed on the next page:

## Staffing, Raises & Salary/Stipend Adjustments-2021-2022

Positions:	Salary
2 Reading/Language Arts Teachers - EIS	\$ 120,000
6 Elem. Early Childhood Literacy Aides Previously Funded by Title 1	\$ -
1 Elgin Elementary Teacher	\$ 60,000
2 BTW Elementary Teachers	\$ 120,000
1 Middle School Fine Arts Teacher	\$ 60,000
3 High School Teachers	\$ 180,000
1 Additional Teacher for Growth	\$ 60,000
3 Elem. Early Childhood Literacy Aides	\$ -
3 Security Officers	\$ 150,000
Finance Director - Half Time	\$ -
<b>Total FTE's Added (22.5 Professional)</b>	<b>\$ 750,000</b>
Raises	\$ 750,000
Retention Stipend	\$ 375,000
Additional Day Care Staff Hours for Employee Pre K students	\$ 14,000
Coaching Stipends	\$ 12,000
Lego Robotics Team Stipend All Campuses	\$ 4,500
Special Education Teacher Stipend	\$ 35,000
<b>Total Staffing, Raise and Retention Incentive</b>	<b><u><u>\$ 1,940,500</u></u></b>

The following table shows an illustration of staffing levels over the last two years (these figures include local, state, and federally funded staff).

	<i>Actual 2020-2021</i>	<i>Projected 2021-2022</i>
Teachers	297	309
Professional Support	80	91
Campus Administration	25	25
Central Administration	12	15
Educational Aides	75	94
Auxiliary Staff	184	187
	<b>673</b>	<b>728.5</b>

### ***NON-STAFFING EXPENDITURES***

All campuses and departments receive a base allocation for managed appropriations. These appropriations include supplies, travel, training, etc. Department allocations start with the allocation for the previous year, but each department is required to analyze every line item and provide explanations for significant increases and decreases. Campus and department budgets are reviewed by Administration and presented to the Board. Campus instructional per pupil allocations for 21/22 are as follows:

<u><i>Campus Type</i></u>	<u><i>Allocation per Student</i></u>
High School/ECHS	\$105
Middle School	\$ 95
Intermediate School	\$ 90
Elementary Schools	\$ 85

In addition to the base instructional allocation, the middle and high schools are given a band allocation for equipment and repairs, an extra-curricular allocation, and an athletic allocation.

## **DEBT SERVICE FUND**

The Interest and Sinking Fund (I & S), or Debt Service Fund, accounts for payments to principal, interest, and related fees on the District's general obligation bonds. These bonds are used for capital improvements. Under Texas law, only debt service payments can be charged to this fund.

### **REVENUES**

Property tax revenue is derived from applying the I&S tax rate against net assessed property values at a rate of \$0.4682 per \$100 of value. The rate is decreasing just fractions of a penny due to Truth in Taxation calculations. Additional revenue to pay the general obligation bonds is contributed from State aid and interest earnings on the cash flows in this fund. The total anticipated revenue for this fund is \$8,522,345.

### **EXPENDITURES**

The expenditure budget for 2020/21 consists of the following amounts: \$6,485,000 for bond principal payments, \$2,043,700 for bond interest payments and \$5,000 for agent fees.

## **CHILD NUTRITION FUND**

The District's food service operations are accounted for in the Child Nutrition Fund. Annually the Board adopts a Child Nutrition Fund budget.

Approximately 11.9% of the revenue in this fund is generated from user fees (student payment for meals). The remaining revenue is primarily received from the United States Department of Agriculture (USDA) under the National School Lunch Program and the School Breakfast Program.

Child Nutrition Services appropriations consist primarily of payroll (41%) and food and supplies (53%).

The 2021/22 Child Nutrition projected revenues are \$500,587 more than the budgeted appropriations.

**Budget Summary**

	Amended 2019-20	Percent of Rev / Exp	Proposed 2020-2021	Percent of Rev / Exp	Proposed 2021-2022	Percent of Rev / Exp	Difference 2019-20 vs 2020-21	Percent Increase
Student Enrollment	4,550		4,600		4,850		250	5.4%
<b>REVENUES:</b> (Average collection rate 97%)								
Current Tax Collections	\$ 14,651,113	29.8%	\$ 15,158,356	30.6%	\$ 17,377,340	33.7%	\$ 2,218,984	14.6%
Delinquent Tax Collections	\$ 325,000	0.7%	\$ 325,000	0.7%	\$ 325,000	0.6%	\$ -	0.0%
Tax Collections - Penalty & Interest	\$ 195,000	0.4%	\$ 195,000	0.4%	\$ 195,000	0.4%	\$ -	100.0%
Other Local Revenue	\$ 878,450	1.8%	\$ 756,544	1.5%	\$ 803,844	1.6%	\$ 47,300	6.3%
State Revenue	\$ 29,663,070	60.4%	\$ 29,639,716	59.9%	\$ 29,379,814	57.0%	\$ (259,902)	-0.9%
School Health & Related Services (SHARS) & MAC Revenue	\$ 1,100,000	2.2%	\$ 1,100,000	2.2%	\$ 1,100,000	2.1%	\$ -	0.0%
Indirect Cost	\$ 42,100	0.1%	\$ 42,100	0.1%	\$ 42,100	0.1%	\$ -	100.0%
Teacher Retirement Revenue - On Behalf	\$ 2,295,884	4.7%	\$ 2,295,884	4.6%	\$ 2,338,402	4.5%	\$ 42,518	1.9%
<b>TOTAL REVENUES</b>	<b>\$ 49,150,617</b>	<b>100.0%</b>	<b>\$ 49,512,600</b>	<b>100.0%</b>	<b>\$ 51,561,500</b>	<b>100.0%</b>	<b>\$ 2,048,900</b>	<b>4.1%</b>
<b>EXPENDITURES:</b>								
<b>Total Payroll:</b>								
Campus	\$ 20,487,616	42.5%	\$ 21,868,675	44.5%	\$ 22,695,077	44.0%	\$ 826,402	3.8%
State Programs	\$ 9,488,527	19.7%	\$ 9,861,304	20.1%	\$ 10,532,688	20.4%	\$ 671,384	6.8%
Departments	\$ 7,840,393	16.2%	\$ 7,860,878	16.0%	\$ 8,276,039	16.1%	\$ 415,161	5.3%
District Allocated	\$ 19,542	0.0%	\$ 21,496	0.0%	\$ 43,787	0.1%	\$ 22,291	0.0%
<b>Total Non-Payroll:</b>	<b>\$ 37,836,078</b>	<b>78.4%</b>	<b>\$ 39,612,353</b>	<b>80.6%</b>	<b>\$ 41,547,591</b>	<b>80.6%</b>	<b>\$ 1,935,238</b>	<b>4.9%</b>
<b>Non -Payroll:</b>								
Campus	\$ 1,640,708	3.4%	\$ 1,429,564	2.9%	\$ 1,444,297	2.8%	\$ 14,733	1.0%
State Programs	\$ 1,255,358	2.6%	\$ 1,304,726	2.7%	\$ 1,470,969	2.9%	\$ 166,243	12.7%
Departments	\$ 5,804,088	12.0%	\$ 4,678,646	9.5%	\$ 4,825,662	9.4%	\$ 147,016	3.1%
District Allocated	\$ 1,722,306	3.6%	\$ 2,094,425	4.3%	\$ 2,234,016	4.3%	\$ 139,591	6.7%
<b>Total Non-Payroll:</b>	<b>\$ 10,422,460</b>	<b>21.6%</b>	<b>\$ 9,507,361</b>	<b>19.4%</b>	<b>\$ 9,974,944</b>	<b>19.4%</b>	<b>\$ 467,583</b>	<b>4.9%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 48,258,538</b>	<b>100.0%</b>	<b>\$ 49,119,714</b>	<b>100.0%</b>	<b>\$ 51,522,535</b>	<b>100.0%</b>	<b>\$ 2,402,821</b>	<b>4.9%</b>
<b>REVENUES LESS EXPENSES</b>	<b>\$ 892,079</b>	<b>0.0%</b>	<b>\$ 392,886</b>	<b>0.8%</b>	<b>\$ 38,964</b>	<b>0.1%</b>	<b>\$ (353,922)</b>	<b>100.0%</b>
<b>Other Uses (Resources)</b>	<b>\$ 888,991</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>100.0%</b>
<b>CONTRIBUTION TO FUND BALANCE</b>	<b>\$ 3,088</b>		<b>\$ 392,886</b>		<b>\$ 38,964</b>		<b>\$ (353,922)</b>	
Budget Per Student	\$ 10,606	20/21	\$ 10,678	21/22	\$ 10,623	% Increase		
						-0.5%		
Assumptions								
State Funding Based on the following ADA calculations:								
Enrollment	4550	4600	4850					
Less Prek - 1/2 day	-125	-122	-122					
Adjusted Enrollment	4425	4478	4728					
x 95% Attendance	4204	4254	4492					

## **PROPERTY TAX INFORMATION**

- The District grants an exemption to the market value of residence homesteads of \$25,000 mandated by the state.
- The District grants an exemption to the market value of the residence homestead of persons 65 years of age or older of \$10,000 and the disabled are also granted an exemption of \$10,000. Furthermore, the total amount of taxes imposed on the residence homestead of persons 65 years of age or older or disabled may not be increased while it remains the residence homestead of the person or that person's spouse who received the exemption, unless improvements (other than to comply with government requirements) are made to such homestead. Also, as of January 1, 2009, disabled veterans who are unable to work or are receiving 100% disability due to their military service, qualify for a complete exemption.
- The District does not tax non-business personal property; and Bastrop County collects the District's taxes.
- The District does not permit split payments and discounts.

Certified values are based on the July 25<sup>th</sup> certification date with no during the year adjustments added or subtracted. Certified Appraisal District numbers are typically higher than the actual taxable values the District can collect on because the over 65 values are included in the values.

<b>TAX YEAR</b>	<b>CERTIFIED VALUES</b>	<b>% INCREASE IN VALUES</b>	<b>TAX RATE PER \$100.</b>
2005	\$ 649,085,000		1.85
2006	\$ 704,029,000	8.46%	1.65
2007	\$ 759,804,360	7.92%	1.44
2008	\$ 852,300,074	12.17%	1.48
2009	\$ 876,895,446	2.89%	1.45
2010	\$ 867,902,027	-1.03%	1.67
2011	\$ 859,992,196	-0.91%	1.54
2012	\$ 870,820,438	1.26%	1.54
2013	\$ 877,556,250	0.77%	1.54
2014	\$ 919,016,837	4.72%	1.54
2015	\$ 967,692,131	5.30%	1.54
2016	\$ 1,065,529,478	10.11%	1.54
2017	\$ 1,224,748,918	14.94%	1.54
2018	\$ 1,378,575,655	12.56%	1.54
2019	\$ 1,489,005,023	8.01%	1.5183
2020	\$ 1,623,522,183	9.03%	1.4607
2021	\$ 1,916,514,503	18.05%	1.4285

## **TAX RATE**

Property taxes are levied by October 1 on the assessed value listed as of January 1 for all real and business property located in the District in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt of the tax bill and are past due and subject to interest if not paid by February 1 of the year following the October levy date. Taxes are delinquent if not paid by June 30. Delinquent taxes are subject to both penalty and interest charges plus 15% delinquent collection fees for attorney costs.

<i><b>Tax Year</b></i>	<i><b>M&amp;O Tax Rate</b></i>	<i><b>I&amp;S Tax Rate</b></i>	<i><b>EISD Tax Rate</b></i>
2005/06	\$ 1.50	\$ 0.35	\$ 1.85
2006/07	\$ 1.37	\$ 0.28	\$ 1.65
2007/08	\$ 1.04	\$ 0.40	\$ 1.44
2008/09	\$ 1.04	\$ 0.44	\$ 1.48
2009/10	\$ 1.04	\$ 0.41	\$ 1.45
2010/11	\$ 1.04	\$ 0.50	\$ 1.54
2011/12	\$ 1.17	\$ 0.37	\$ 1.54
2012/13	\$ 1.17	\$ 0.37	\$ 1.54
2013/14	\$ 1.17	\$ 0.37	\$ 1.54
2014/15	\$ 1.17	\$ 0.37	\$ 1.54
2015/16	\$ 1.17	\$ 0.37	\$ 1.54
2016/17	\$ 1.17	\$ 0.37	\$ 1.54
2017/18	\$ 1.17	\$ 0.37	\$ 1.54
2018/19	\$ 1.17	\$ 0.37	\$ 1.54
2019/20	\$ 1.0683	\$ 0.45	\$ 1.5183
2020/21	\$ 1.0125	\$ 0.4482	\$ 1.4607
2021/22	\$ 0.9603	\$ 0.4682	\$ 1.4285

Maintenance & Operations           \$0.9603 / \$100 valuation  
Debt Service                           \$0.4682 / \$100 valuation  
**2020/21 Elgin ISD Tax Rate       \$1.4285/ \$100 valuation**

**2021/22 - Total Estimated Revenues for the Operating Fund**

**Local Revenue**

Property Taxes M & O	\$	17,377,340		
Delinquent Tax Collections	\$	325,000		
Property Taxes P&I	\$	195,000		
Other Local Revenue	\$	<u>803,844</u>		
			\$	18,701,184
				36.27%

**State Revenue**

State Aid	\$	29,379,814		
TRS On Behalf Payment	\$	<u>2,338,402</u>		
			\$	31,718,216
				61.52%

**Federal Revenue**

Other Federal Revenue	\$	<u>1,142,100</u>		
			\$	1,142,100
				2.22%

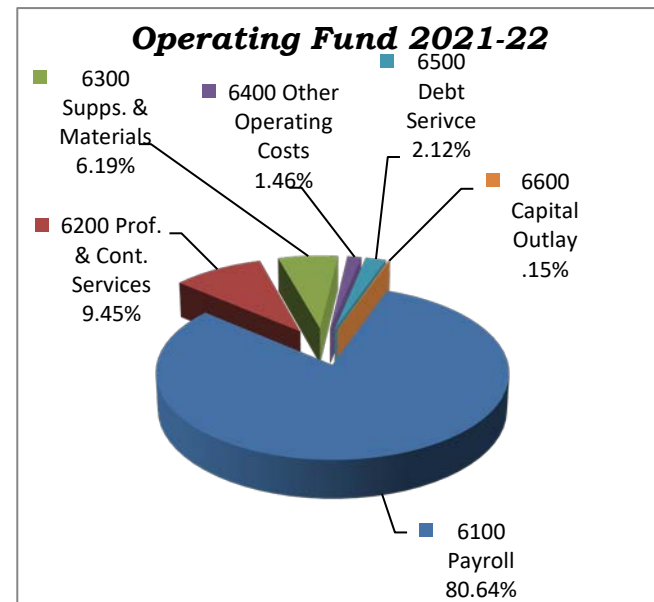
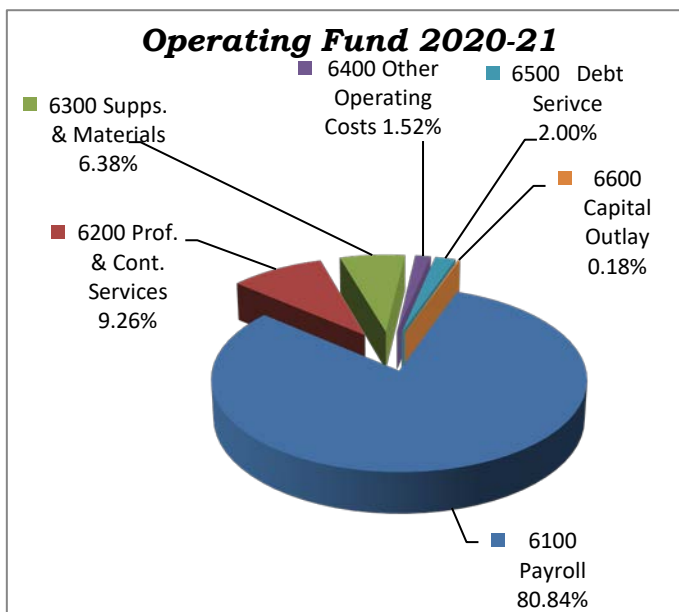
<b>Total Estimated Revenues</b>			<u>\$</u>	<u>51,561,500</u>	100.00%
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	<i>Proposed Budget</i>	<i>Proposed Budget</i>	
	<i>2020-21</i>	<i>2021-22</i>	<i>% Change</i>
Local	\$ 16,434,900	\$ 18,701,184	13.8%
State	\$ 31,935,600	\$ 31,718,216	-0.7%
Federal	\$ 1,142,100	\$ 1,142,100	0.0%
<b>Total</b>	<b>\$ 49,512,600</b>	<b>\$ 51,561,500</b>	<b>4.1%</b>

# 2021-22 Operating Fund (Fund #199)

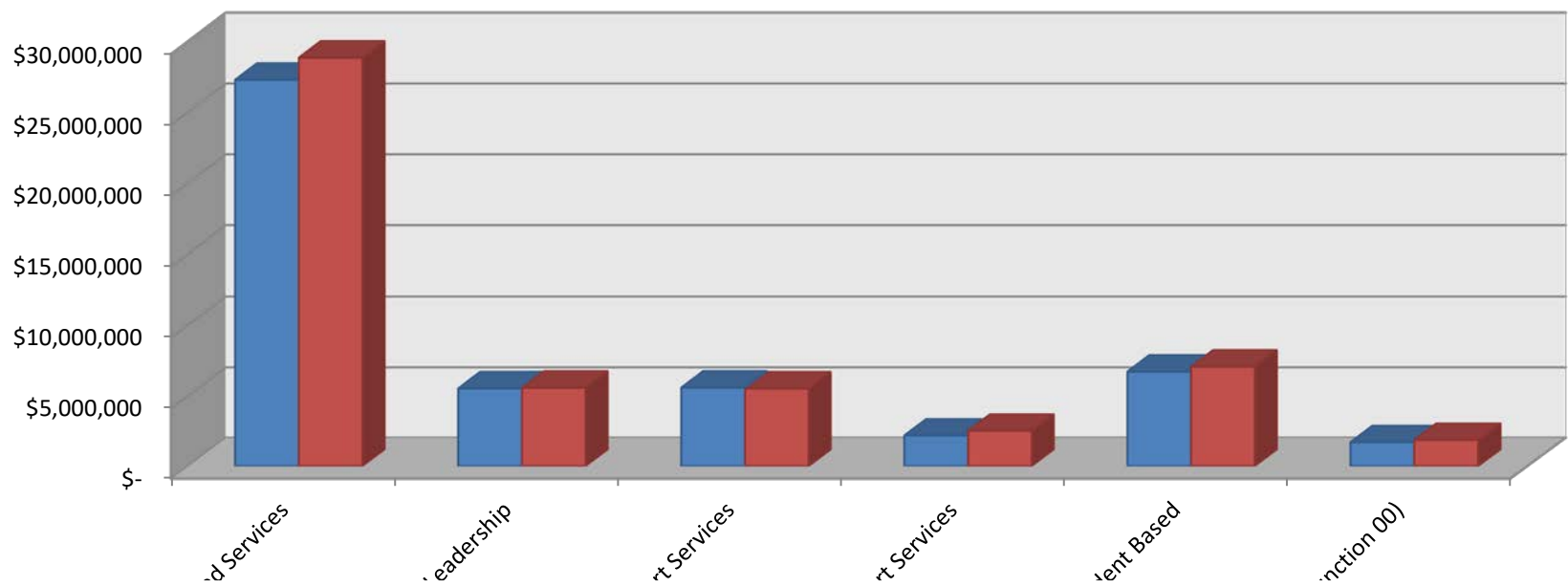
## Object Comparison

	2020-21		2021-22		Difference	% Change
6100 Payroll	\$ 39,612,353	\$	41,547,591	\$	1,935,238	4.9%
6200 Prof. & Contr. Services	\$ 4,550,633	\$	4,867,286	\$	316,653	7.0%
6300 Supplies & Materials	\$ 3,135,727	\$	3,190,195	\$	54,468	1.7%
6400 Other Operating Costs	\$ 748,215	\$	750,193	\$	1,978	0.3%
6500 Debt Service	\$ 981,384	\$	1,091,092	\$	109,708	11.2%
6600 Capital Outlay	\$ 91,402	\$	76,179	\$	(15,223)	-16.7%
<b>Total</b>	<b>\$ 49,119,714</b>	\$	<b>\$ 51,522,535</b>	\$	<b>2,402,821</b>	<b>4.9%</b>



## 2021-22 Operating Fund (Fund #199) Function Comparison

		<u>2020/21</u>	<u>% of</u>		<u>2021/22</u>	<u>% of</u>		<u>Difference</u>	<u>% +/-</u>
		<u>Budget</u>	<u>Total</u>		<u>Budget</u>	<u>Total</u>			
11	Instruction	\$ 25,946,205	52.8%		\$ 27,521,461	53.4%		\$ 1,575,256	6.1%
12	Instructional Resource / Media	\$ 568,108	1.2%		\$ 609,043	1.2%		\$ 40,935	7.2%
13	Curriculum & Instructional Staff Development	\$ 789,655	1.6%		\$ 740,639	1.4%		\$ (49,016)	-6.2%
21	Instructional Leadership	\$ 1,855,787	3.8%		\$ 1,834,294	3.6%		\$ (21,493)	-1.2%
23	School Leadership	\$ 3,699,029	7.5%		\$ 3,766,974	7.3%		\$ 67,945	1.8%
31	Guidance, Counseling and Evaluation Services	\$ 1,662,633	3.4%		\$ 1,584,598	3.1%		\$ (78,035)	-4.7%
32	Social Work Services	\$ 217,734	0.4%		\$ 143,630	0.3%		\$ (74,104)	-34.0%
33	Health Services	\$ 379,803	0.8%		\$ 277,022	0.5%		\$ (102,781)	-27.1%
34	Student (Pupil) Transportation	\$ 1,967,273	4.0%		\$ 2,027,238	3.9%		\$ 59,965	3.0%
36	Cocurricular / Extracurricular Activities	\$ 1,381,263	2.8%		\$ 1,516,507	2.9%		\$ 135,244	9.8%
41	General Administration	\$ 2,197,751	4.5%		\$ 2,531,826	4.9%		\$ 334,075	15.2%
51	Plant Maintenance & Operations	\$ 5,246,250	10.7%		\$ 5,449,541	10.6%		\$ 203,291	3.9%
52	Security & Monitoring Services	\$ 536,212	1.1%		\$ 683,194	1.3%		\$ 146,982	27.4%
53	Data Processing Services	\$ 955,907	1.9%		\$ 959,973	1.9%		\$ 4,066	0.4%
61	Community Services	\$ 403,721	0.8%		\$ 429,504	0.8%		\$ 25,783	6.4%
71	Debt Services	\$ 981,383	2.0%		\$ 1,091,092	2.1%		\$ 109,709	11.2%
81	Facilities Acquisition & Construction	\$ -	0.0%		\$ -	0.0%		\$ -	0.0%
93	Shared Service Arrangements	\$ 30,000	0.1%		\$ 30,000	0.1%		\$ -	0.0%
99	Other Intergovernmental Charges	\$ 300,000	0.6%		\$ 326,000	0.6%		\$ 26,000	8.7%
		<b>\$ 49,118,714</b>	<b>100%</b>		<b>\$ 51,522,535</b>	<b>100%</b>		<b>\$ 2,403,821</b>	<b>4.9%</b>



## **EISD Campus Names and Abbreviations**

<b>EHS</b>	<b>Phoenix High School</b>
<b>PHS</b>	<b>Elgin High School</b>
<b>EIS</b>	<b>Elgin Intermediate School</b>
<b>EMS</b>	<b>Elgin Middle School</b>
<b>BTW</b>	<b>Booker T. Washington Elementary</b>
<b>EES</b>	<b>Elgin Elementary</b>
<b>NES</b>	<b>Neidig Elementary</b>

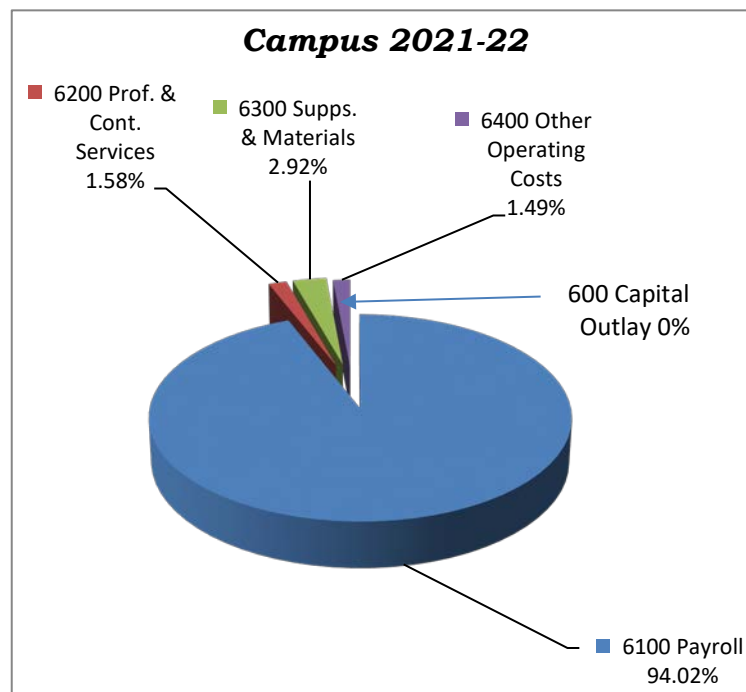
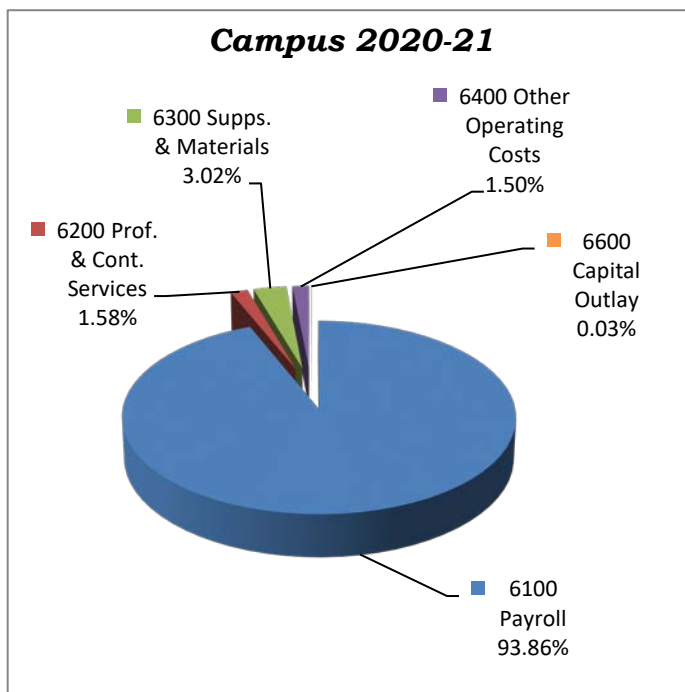
### Campus Budgets by Object 2021-22

	6100	6200	6300	6400	6600	Total
EHS	\$ 6,553,479	\$ 289,710	\$ 390,655	\$ 243,184	\$ 2	\$ 7,477,030
PHS	\$ 250	\$ 900	\$ 2,350	\$ 4,250		\$ 7,750
EMS	\$ 4,019,128	\$ 37,270	\$ 99,320	\$ 53,360		\$ 4,209,078
EIS	\$ 2,574,992	\$ 15,950	\$ 76,235	\$ 12,690		\$ 2,679,867
BTW	\$ 2,997,963	\$ 6,665	\$ 60,175	\$ 13,860		\$ 3,078,663
EES	\$ 3,137,424	\$ 11,325	\$ 51,950	\$ 15,976		\$ 3,216,675
NES	\$ 3,051,842	\$ 18,850	\$ 23,449	\$ 16,171		\$ 3,110,312
OTHER	\$ 360,000					\$ 360,000
<b>Total</b>	<b>\$ 22,695,077</b>	<b>\$ 380,670</b>	<b>\$ 704,134</b>	<b>\$ 359,491</b>	<b>\$ 2</b>	<b>\$ 24,139,374</b>

### Campus Budgets by Object 2020-21

	6100	6200	6300	6400	6600	Total
EHS	\$ 5,635,643	\$ 270,160	\$ 402,323	\$ 238,225	\$ 8,000	\$ 6,554,351
PHS	\$ -	\$ 1,900	\$ 1,250	\$ 4,100		\$ 7,250
EMS	\$ 3,771,013	\$ 41,000	\$ 113,660	\$ 44,890		\$ 3,970,563
EIS	\$ 2,497,208	\$ 20,000	\$ 59,989	\$ 16,600		\$ 2,593,797
BTW	\$ 3,023,086	\$ 7,550	\$ 39,175	\$ 16,551		\$ 3,086,362
EES	\$ 3,425,160	\$ 11,300	\$ 57,750	\$ 16,451		\$ 3,510,661
NES	\$ 3,216,565	\$ 17,000	\$ 29,020	\$ 12,670		\$ 3,275,255
OTHER	\$ 300,000					\$ 300,000
<b>Total</b>	<b>\$ 21,868,675</b>	<b>\$ 368,910</b>	<b>\$ 703,167</b>	<b>\$ 349,487</b>	<b>\$ 8,000</b>	<b>\$ 23,298,239</b>

	2021/22 Projected Enrollment	2020/21 Proposed Budget	2021/22 Proposed Budget	Difference	% Change	2021/22 Per Student Cost
EHS	1,570	\$ 6,554,351	\$ 7,477,030	\$ 922,679	14.1%	\$ 4,762
PHS	48	\$ 7,250	\$ 7,750	\$ 500	6.9%	\$ 161
EMS	730	\$ 3,970,563	\$ 4,209,078	\$ 238,515	6.0%	\$ 5,766
EIS	652	\$ 2,593,797	\$ 2,679,867	\$ 86,070	3.3%	\$ 4,110
BTW	635	\$ 3,086,362	\$ 3,078,663	\$ (7,699)	-0.2%	\$ 4,848
EES	690	\$ 3,510,661	\$ 3,216,675	\$ (293,986)	-8.4%	\$ 4,662
NES	525	\$ 3,275,255	\$ 3,110,312	\$ (164,943)	-5.0%	\$ 5,924
OTHER	0	\$ 300,000	\$ 360,000	\$ -	0.0%	0
<b>Total</b>	<b>4,850</b>	<b>\$ 23,298,239</b>	<b>\$ 24,139,374</b>	<b>\$ 781,135</b>	<b>3.4%</b>	<b>\$ 4,977</b>



**Campus Budgets by Function 2021-22**

	11	12	13	21	23	31	32	33	34	36	51	52	61	81	Total
EHS	\$ 4,541,272	\$ 97,886	\$ 41,739		\$ 1,059,504	\$ 421,833	\$ -	\$ 67,206	\$ -	\$ 1,200,557		\$ 47,033			\$ 7,477,030
PHS	\$ 5,700		\$ 250		\$ 1,500	\$ 250		\$ 50							\$ 7,750
EMS	\$ 2,942,457	\$ 116,547	\$ 27,822		\$ 711,560	\$ 185,483		\$ 45,204		\$ 153,083		\$ 26,922			\$ 4,209,078
EIS	\$ 2,002,259	\$ 92,137	\$ 14,400		\$ 416,157	\$ 80,780		\$ 45,374		\$ 2,000		\$ 26,760			\$ 2,679,867
BTW	\$ 2,465,496	\$ 85,932	\$ 1,060		\$ 430,561	\$ 76,573		\$ 1,200				\$ 17,841			\$ 3,078,663
EES	\$ 2,478,841	\$ 79,294	\$ 2,050		\$ 516,460	\$ 75,229		\$ 40,272				\$ 24,529			\$ 3,216,675
NES	\$ 2,394,841	\$ 113,932	\$ 2,700		\$ 427,413	\$ 82,180		\$ 69,174				\$ 20,072			\$ 3,110,312
Other	\$ 360,000														\$ 360,000
<b>Total</b>	<b>\$ 17,190,865</b>	<b>\$ 585,728</b>	<b>\$ 90,021</b>	<b>\$ -</b>	<b>\$ 3,563,155</b>	<b>\$ 922,328</b>	<b>\$ -</b>	<b>\$ 268,480</b>	<b>\$ -</b>	<b>\$ 1,355,640</b>	<b>\$ -</b>	<b>\$ 163,157</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,139,374</b>

**Campus Budgets by Function 2020-21**

	11	12	13	21	23	31	32	33	34	36	51	52	61	81	Total
EHS	\$ 3,429,728	\$ 110,621	\$ 76,578	\$ -	\$ 1,075,224	\$ 418,268	\$ -	\$ 73,386	\$ -	\$ 1,091,126		\$ 54,820			\$ 6,329,751
PHS	\$ 5,350		\$ 300		\$ 1,500	\$ 50		\$ 50				\$ 25,850			\$ 33,100
EMS	\$ 2,730,272	\$ 114,879	\$ 39,254		\$ 657,717	\$ 143,000		\$ 43,996		\$ 199,539		\$ 2,561			\$ 3,931,218
EIS	\$ 1,964,279	\$ 76,178	\$ 4,707		\$ 411,900	\$ 72,519		\$ 43,820		\$ 4,006		\$ 1,699			\$ 2,579,108
BTW	\$ 2,446,295	\$ 75,761	\$ 4,310		\$ 416,479	\$ 71,500		\$ 78,050				\$ 2,336			\$ 3,094,731
EES	\$ 2,765,996	\$ 86,189	\$ 3,000		\$ 479,082	\$ 73,219		\$ 113,133				\$ 1,912			\$ 3,522,531
NES	\$ 2,676,707	\$ 76,949	\$ 950		\$ 433,010	\$ 76,750		\$ 18,834				\$ -			\$ 3,283,200
Other	\$ 300,000														\$ 300,000
<b>Total</b>	<b>\$ 16,318,627</b>	<b>\$ 540,577</b>	<b>\$ 129,099</b>	<b>\$ -</b>	<b>\$ 3,474,912</b>	<b>\$ 855,306</b>	<b>\$ -</b>	<b>\$ 371,269</b>	<b>\$ -</b>	<b>\$ 1,294,671</b>	<b>\$ -</b>	<b>\$ 89,178</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,073,639</b>

**Campus budgets sorted by function code**

- 11 Instruction
- 12 Instruction Resource & Media Services (Library)
- 13 Curriculum Development & Instructional Staff Development
- 21 Instructional Leadership
- 23 School Leadership
- 31 Guidance, Counseling & Evaluation
- 32 Social Work Services
- 33 Health Services
- 34 Transportation
- 36 Co / Extra Curricular Activities
- 51 240825
- 52 Security & Monitoring Services
- 61 Community Services
- 81 Facilities Acquisition & Construction

## State Budgets by Object 2021-22

	6100	6200	6300	6400	6600	Total
Career & Technology	\$ 1,336,250	\$ 66,065	\$ 198,305	\$ 33,553	\$ 12,773	\$ 1,646,946
Special Education	\$ 4,512,538	\$ 447,275	\$ 100,980	\$ 17,000	\$ 700	\$ 5,078,493
State Compensatory	\$ 2,609,602	\$ 329,491	\$ 21,776	\$ 3,175		\$ 2,964,044
Bilingual / ESL	\$ 547,697	\$ 58,359	\$ 84,500	\$ 11,614		\$ 702,170
Gifted and Talented	\$ 137,756	\$ 4	\$ 8,549	\$ 11,294		\$ 157,603
Dyslexia	\$ 293,150	\$ 12,000	\$ 5,268	\$ 1		\$ 310,419
College, Career, & Military Readiness	\$ 242,474		\$ 47,887	\$ 400		\$ 290,761
Early Education Allotment	\$ 853,222					\$ 853,222
	<b>\$ 10,532,688</b>	<b>\$ 913,194</b>	<b>\$ 467,265</b>	<b>\$ 77,037</b>	<b>\$ 13,473</b>	<b>\$ 12,003,657</b>

## State Budgets by Object 2020-21

	6100	6200	6300	6400	6600	Total
Career & Technology	\$ 1,294,439	\$ 78,266	\$ 264,895	\$ 81,417	\$ -	\$ 1,719,017
Special Education	\$ 4,316,114	\$ 249,426	\$ 97,525	\$ 17,100	\$ 700	\$ 4,680,865
State Compensatory	\$ 2,545,291	\$ 314,491	\$ 20,776	\$ 3,175		\$ 2,883,733
Bilingual / ESL	\$ 536,958	\$ 57,359	\$ 90,718	\$ 11,614		\$ 696,649
Gifted and Talented	\$ 183,036	\$ 7,781	\$ 5,704	\$ 7,982		\$ 204,502
Dyslexia	\$ 372,116	\$ 12,000	\$ 5,264	\$ -		\$ 389,380
College, Career, & Military Readiness	\$ 228,973	\$ -	\$ -			\$ 228,973
Early Education Allotment	\$ 567,413	\$ -				\$ 567,413
	<b>\$ 10,044,340</b>	<b>\$ 719,323</b>	<b>\$ 484,882</b>	<b>\$ 121,288</b>	<b>\$ 700</b>	<b>\$ 11,370,532</b>

	2020/21 Proposed Budget	2021/22 Proposed Budget	Difference	% Change
Career & Technology	\$ 1,719,017	\$ 1,646,946	\$ (72,071)	-4.2%
Special Education	\$ 4,680,865	\$ 5,078,493	\$ 397,628	8.5%
State Compensatory	\$ 2,883,733	\$ 2,964,044	\$ 80,311	2.8%
Bilingual / ESL	\$ 696,649	\$ 702,170	\$ 5,521	0.8%
Gifted and Talented	\$ 204,502	\$ 157,603	\$ (46,900)	-22.9%
Dyslexia	\$ 389,380	\$ 310,419	\$ (78,961)	-20.3%
College, Career, & Military Readiness	\$ 228,973	\$ 290,761	\$ 61,788	27.0%
Early Education Allotment	\$ 567,413	\$ 853,222	\$ 285,809	50.4%
	<b>\$ 11,370,532</b>	<b>\$ 12,003,657</b>	<b>\$ 633,125</b>	<b>\$ 0</b>

**State Budgets by Function 2021-22**

	CATE	Special Ed	SCE	Bilingual / ESL	Gifted and Talented	Dyslexia	College, Career, & Military Readiness	Early Education Allot	Total
11	\$ 1,437,626	\$ 3,783,558	\$ 2,231,581	\$ 601,523	\$ 146,307	\$ 298,418	\$ 169,939	\$ 853,222	\$ 9,522,174
12				\$ 5,220					\$ 5,220
13	\$ 16,100	\$ 20,125	\$ 194,117	\$ 86,277	\$ 11,296	\$ 12,001			\$ 339,916
21	\$ 113,612	\$ 440,573		\$ 7,300			\$ 60,471		\$ 621,956
23			\$ 122,255	\$ 1,850			\$ 60,351		\$ 184,456
31	\$ 38,584	\$ 332,532	\$ 283,791						\$ 654,907
32			\$ 132,300						\$ 132,300
33									\$ -
34		\$ 497,155							\$ 497,155
36	\$ 39,024								\$ 39,024
51	\$ 2,000	\$ 4,550							\$ 6,550
61									\$ -
81									\$ -
	<b>\$ 1,646,946</b>	<b>\$ 5,078,493</b>	<b>\$ 2,964,044</b>	<b>\$ 702,170</b>	<b>\$ 157,603</b>	<b>\$ 310,419</b>	<b>\$ 290,761</b>	<b>\$ 853,222</b>	<b>\$ 12,003,658</b>

**State Budgets by Function 2020-21**

	CATE	Special Ed	SCE	Bilingual / ESL	Gifted and Talented	Dyslexia	College, Career, & Military Readiness	Early Education Allotment	Total
11	\$ 1,338,716	\$ 3,299,961	\$ 2,027,466	\$ 610,951	\$ 193,210	\$ 313,173	\$ 110,242	\$ 561,073	\$ 8,454,792
12				\$ 5,218					\$ 5,218
13	\$ 17,210	\$ 12,625	\$ 219,774	\$ 59,918	\$ 11,292	\$ 12,000			\$ 332,819
21	\$ 146,748	\$ 362,704		\$ 7,202			\$ 70,679		\$ 587,333
23			\$ 151,366	\$ 2,800			\$ 45,494		\$ 199,660
31	\$ 37,217	\$ 393,126	\$ 157,912						\$ 588,255
32			\$ 152,726						\$ 152,726
33									\$ -
34		\$ 447,985							\$ 447,985
36	\$ 57,000								\$ 57,000
51	\$ 2,000	\$ 3,700							\$ 5,700
61									\$ -
81	\$ 116,899								\$ 116,899
	<b>\$ 1,715,790</b>	<b>\$ 4,520,101</b>	<b>\$ 2,709,244</b>	<b>\$ 686,089</b>	<b>\$ 204,502</b>	<b>\$ 325,173</b>	<b>\$ 226,415</b>	<b>\$ 561,073</b>	<b>\$ 10,948,387</b>

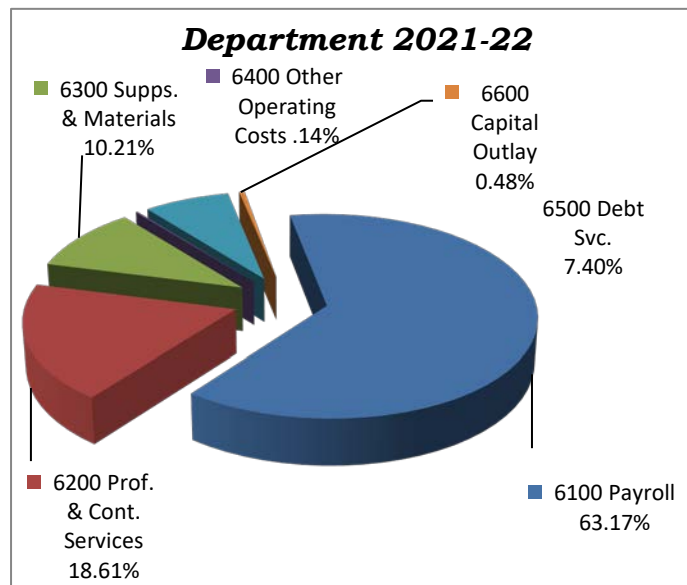
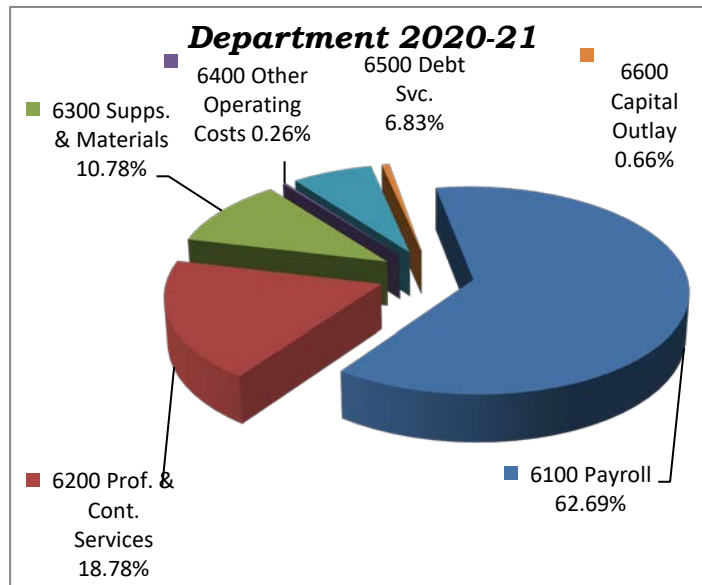
## Department Budgets by Object 2021-22

		6100	6200	6300	6400	6500	6600	Total
701	Superintendent's Office	\$ 295,385	\$ 431,165	\$ 20,050	\$ 83,610			\$ 830,210
702	Board Trustees		\$ 10,650	\$ 500	\$ 31,170			\$ 42,320
703	Tax Office		\$ 370,500					\$ 370,500
745	Records Management	\$ 21,206	\$ 22,489	\$ 850	\$ 1,235			\$ 45,780
749	Human Resources	\$ 501,295	\$ 94,071	\$ 13,279	\$ 54,800			\$ 663,445
750	Business Office	\$ 707,565	\$ 218,788	\$ 10,291	\$ 21,434			\$ 958,078
988	Maintenance	\$ 1,282,879	\$ 429,201	\$ 236,903	\$ 18,100	\$ 367,141	\$ 50,001	\$ 2,384,225
988	Custodians	\$ 1,602,073	\$ 32,000	\$ 149,002			\$ 1	\$ 1,783,076
989	Transportation	\$ 1,352,549	\$ 135,400	\$ 319,275	\$ (320,500)	\$ 209,586	\$ 2,700	\$ 1,699,010
991	Warehouse			\$ 5,001	\$ 1,700			\$ 6,701
992	Special Education	\$ 108,038	\$ 5,100	\$ 4,100	\$ 8,480			\$ 125,718
993	Daycare	\$ 407,704	\$ 750	\$ 15,850	\$ 5,200			\$ 429,504
994	Academic & School Improve	\$ 672,923	\$ 200,151	\$ 114,753	\$ 22,192			\$ 1,010,019
995	Organizational Planning		\$ 6,770	\$ 7,855	\$ 1,180			\$ 15,805
995	Admin & Student Services	\$ 532,323	\$ 19,550	\$ 23,225	\$ 66,640			\$ 641,738
996	Instructional Technology	\$ 296,349	\$ 281,052	\$ 266,503	\$ 6,300	\$ 392,255	\$ 2	\$ 1,242,461
997	Network Technology	\$ 495,750	\$ 180,002	\$ 149,099	\$ 13,700		\$ 10,000	\$ 848,551
997	PEIMS			\$ 1,260	\$ 3,300			\$ 4,560
		<b>\$ 8,276,039</b>	<b>\$ 2,437,639</b>	<b>\$ 1,337,796</b>	<b>\$ 18,541</b>	<b>\$ 968,982</b>	<b>\$ 62,704</b>	<b>\$ 13,101,701</b>

## Department Budgets by Object 2020-21

		6100	6200	6300	6400	6500	6600	Total
701	Superintendent's Office	\$ 280,732	\$ 330,875	\$ 32,300	\$ 79,150			\$ 723,057
702	Board Trustees		\$ 8,500	\$ 500	\$ 33,320			\$ 42,320
703	Tax Office		\$ 332,500					\$ 332,500
745	Records Management	\$ 17,669	\$ 21,326	\$ 1,254	\$ 1,994			\$ 42,243
749	Human Resources	\$ 477,129	\$ 91,520	\$ 12,120	\$ 54,800			\$ 635,569
750	Business Office	\$ 560,603	\$ 189,082	\$ 9,686	\$ 25,492			\$ 784,863
988	Maintenance	\$ 1,206,183	\$ 429,000	\$ 233,300	\$ 18,100	\$ 374,466	\$ 50,000	\$ 2,311,049
988	Custodians	\$ 1,497,792	\$ 32,000	\$ 149,000			\$ -	\$ 1,678,792
989	Transportation	\$ 1,378,922	\$ 135,400	\$ 277,000	\$ (320,500)	\$ 209,586	\$ 2,700	\$ 1,683,108
991	Warehouse			\$ 5,000	\$ 1,700			\$ 6,700
992	Special Education	\$ 108,070	\$ 5,100	\$ 4,120	\$ 8,480			\$ 125,770
993	Daycare	\$ 381,921	\$ 250	\$ 17,250	\$ 4,300			\$ 403,721
994	Academic & School Improve	\$ 662,269	\$ 204,134	\$ 167,210	\$ 33,879			\$ 1,067,492
995	Organizational Planning		\$ 6,770	\$ 7,855	\$ 1,180			\$ 15,805
995	Admin & Student Services	\$ 553,206	\$ 127,978	\$ 18,925	\$ 66,790			\$ 766,899
996	Instructional Technology	\$ 264,893	\$ 261,000	\$ 266,503	\$ 6,300	\$ 272,088	\$ 2	\$ 1,070,786
997	Network Technology	\$ 471,488	\$ 180,001	\$ 150,359	\$ 17,001		\$ 30,000	\$ 848,849
997	PEIMS							\$ -
		<b>\$ 7,860,877</b>	<b>\$ 2,355,436</b>	<b>\$ 1,352,382</b>	<b>\$ 31,986</b>	<b>\$ 856,140</b>	<b>\$ 82,702</b>	<b>\$ 12,539,523</b>

Percent Change	6100	6200	6300	6400	6500	6600	Total
Difference	5.3%	3.5%	-1.1%	-42.0%	13.2%	-24.2%	4.5%
	\$ 415,162	\$ 82,203	\$ (14,586)	\$ (13,445)	\$ 112,842	\$ (19,998)	\$ 562,178



**Department Budgets by Function 2020-21**

	11	12	13	21	23	31	32	33	34	36	41	51	52	53	61	71	81	93	99	Total
701 Superintendent's Office											\$ 830,210									\$ 830,210
702 Board Trustees											\$ 42,320									\$ 42,320
703 Tax Office											\$ 44,500								\$ 326,000	\$ 370,500
745 Records Management											\$ 45,780									\$ 45,780
749 Human Resources											\$ 663,445									\$ 663,445
750 Business Office											\$ 888,078			\$ 70,000						\$ 958,078
988 Maintenance												\$ 1,830,209	\$ 186,875			\$ 367,141				\$ 2,384,225
988 Custodians												\$ 1,783,076								\$ 1,783,076
989 Transportation									\$ 1,477,174	\$ 12,250										\$ 1,699,010
991 Warehouse												\$ 6,701								\$ 6,701
992 Special Education				\$ 122,818		\$ 2,900														\$ 125,718
993 Daycare															\$ 429,504					\$ 429,504
994 Academic & School Improve	\$ 163,200		\$ 249,018	\$ 589,285	\$ 5,056		\$ 451	\$ 3,008												\$ 1,010,018
995 Organizational Planning				\$ 15,805																\$ 15,805
995 Admin & Student Services	\$ 553	\$ 8,315		\$ 255,825	\$ 14,307	\$ 4,463	\$ 10,879	\$ 5,534	\$ 12,000				\$ 299,862					\$ 30,000		\$ 641,738
996 Instructional Technology	\$ 471,504		\$ 61,684	\$ 228,605								\$ 21,552		\$ 66,862		\$ 392,255				\$ 1,242,462
997 Network Technology													\$ 30,000	\$ 818,551						\$ 848,551
997 PEIMS														\$ 4,560						\$ 4,560
	<b>\$ 635,257</b>	<b>\$ 8,315</b>	<b>\$ 310,702</b>	<b>\$ 1,212,338</b>	<b>\$ 19,363</b>	<b>\$ 7,363</b>	<b>\$ 11,330</b>	<b>\$ 8,542</b>	<b>\$ 1,489,174</b>	<b>\$ 12,250</b>	<b>\$ 2,514,333</b>	<b>\$ 3,641,538</b>	<b>\$ 516,737</b>	<b>\$ 959,973</b>	<b>\$ 429,504</b>	<b>\$ 968,982</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 326,000</b>	<b>\$ 13,101,701</b>

**Department Budgets by Function 2019-20**

	11	12	13	21	23	31	32	33	34	36	41	51	52	53	61	71	81	93	99	Total
701 Superintendent's Office											\$ 723,056									\$ 723,056
702 Board Trustees											\$ 42,320									\$ 42,320
703 Tax Office											\$ 32,500								\$ 300,000	\$ 332,500
745 Records Management											\$ 42,243									\$ 42,243
749 Human Resources											\$ 635,569									\$ 635,569
750 Business Office											\$ 717,863			\$ 67,000						\$ 784,863
988 Maintenance												\$ 1,756,366	\$ 180,221			\$ 374,466	\$ -			\$ 2,311,053
988 Custodians												\$ 1,678,792								\$ 1,678,792
989 Transportation									\$ 1,473,522											\$ 1,683,108
991 Warehouse												\$ 6,700								\$ 6,700
992 Special Education	\$ 14,612		\$ 4,750	\$ 103,488		\$ 2,920														\$ 125,770
993 Daycare															\$ 403,721					\$ 403,721
994 Academic & School Improve	\$ 174,832		\$ 303,987	\$ 580,669	\$ 5,000		\$ -	\$ 3,000												\$ 1,067,488
995 Organizational Planning				\$ 15,805																\$ 15,805
995 Admin & Student Services	\$ 553	\$ 8,315		\$ 330,795	\$ 14,244	\$ 74,221	\$ 57,725	\$ 5,534	\$ 12,000				\$ 233,513					\$ 30,000		\$ 766,900
996 Instructional Technology	\$ 439,004		\$ 49,908	\$ 202,228								\$ 37,500		\$ 70,058		\$ 272,088				\$ 1,070,786
997 Network Technology													\$ 30,000	\$ 814,289						\$ 844,289
997 PEIMS														\$ 4,560						\$ 4,560
	<b>\$ 629,001</b>	<b>\$ 8,315</b>	<b>\$ 358,645</b>	<b>\$ 1,232,985</b>	<b>\$ 19,244</b>	<b>\$ 77,141</b>	<b>\$ 57,725</b>	<b>\$ 8,534</b>	<b>\$ 1,485,522</b>	<b>\$ -</b>	<b>\$ 2,193,551</b>	<b>\$ 3,479,358</b>	<b>\$ 443,734</b>	<b>\$ 955,907</b>	<b>\$ 403,721</b>	<b>\$ 856,140</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 300,000</b>	<b>\$ 12,539,523</b>

**Department budgets sorted by function code**

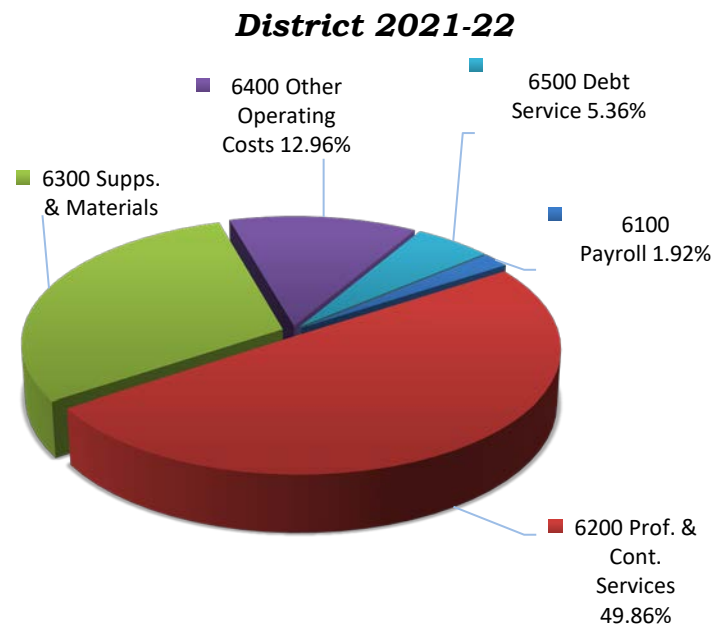
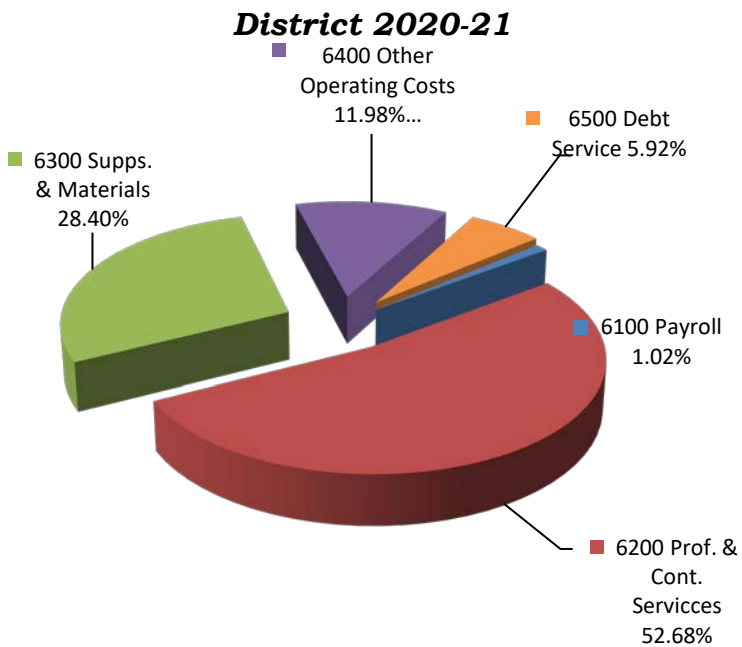
- 11 Instruction
- 12 Instruction Resource & Media Services (Library)
- 13 Curriculum Development & Instructional Staff Development
- 21 Instructional Leadership
- 23 School Leadership
- 31 Guidance, Counseling & Evaluation
- 32 Social Work Services
- 34 Student Transportation
- 36 Co / Extra Curricular Activities
- 41 General Administration
- 51 Plant Maintenance & Operations
- 52 Security
- 53 Data Processing Services
- 71 Debt Service
- 81 Facility Acquisition & Construction
- 93 Shared Service Arrangements
- 99 Other Intergovernmental Charges

## District Allocated Budget by Object 2021-22

	6100	6200	6300	6400	6500	6600	Total
Contracted Maint & Repair		\$ 9,780					\$ 9,780
Insurance	\$ 43,787			\$ 272,573			\$ 316,360
Graduation Expenses		\$ 18,300	\$ 1,000	\$ 6,000			\$ 25,300
Utilities		\$ 1,089,550					\$ 1,089,550
Post UIL		\$ 10,775		\$ 16,550			\$ 27,325
Operating Lease		\$ 7,378					\$ 7,378
Capital Lease - Copiers					\$ 122,110		\$ 122,110
Facilities Projects		\$ -	\$ 500,000			\$ -	\$ 500,000
Campus FF & E			\$ 100,000				\$ 100,000
Band Uniforms			\$ 80,000				\$ 80,000
Strategic Plan							\$ -
<b>Total</b>	<b>\$ 43,787</b>	<b>\$ 1,135,783</b>	<b>\$ 681,000</b>	<b>\$ 295,123</b>	<b>\$ 122,110</b>	<b>\$ -</b>	<b>\$ 2,277,803</b>

## District Allocated Budget by Object 2020-21

	6100	6200	6300	6400	6500	6600	Total
Contracted Maint & Repair		\$ 9,780					\$ 9,780
Insurance	\$ 21,496	\$ -		\$ 230,887			\$ 252,383
Graduation Expenses		\$ 18,300	\$ 1,000	\$ 6,000			\$ 25,300
Utilities		\$ 1,068,552					\$ 1,068,552
Post UIL		\$ 10,774		\$ 16,550			\$ 27,324
Operating Lease		\$ 7,339					\$ 7,339
Capital Lease - Copiers					\$ 125,243		\$ 125,243
Facilities Projects			\$ 500,000				\$ 500,000
Campus FF & E			\$ 100,000				\$ 100,000
Strategic Plan							\$ -
<b>Total</b>	<b>\$ 21,496</b>	<b>\$ 1,114,745</b>	<b>\$ 601,000</b>	<b>\$ 253,437</b>	<b>\$ 125,243</b>	<b>\$ -</b>	<b>\$ 2,115,921</b>



**District Budgets by Function 2020-21**

	11	12	13	21	23	31	32	33	34	36	41	51	52	53	61	71	81	Total
Contracted Maint & Repair		\$ 9,780																\$ 9,780
Insurance	\$ 43,787								\$ 40,909	\$ 2,268	\$ 17,493	\$ 211,903						\$ 316,360
Graduation Expenses	\$ 22,000												\$ 3,300					\$ 25,300
Utilities												\$ 1,089,550						\$ 1,089,550
Post UIL										\$ 27,325								\$ 27,325
Operating Leases	\$ 7,378																	\$ 7,378
Capital Lease - Copiers																\$ 122,110		\$ 122,110
Facilities Projects												\$ 500,000						\$ 500,000
Campus FF & E	\$ 100,000									\$ 80,000								\$ 180,000
	<b>\$ 173,165</b>	<b>\$ 9,780</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,909</b>	<b>\$ 109,593</b>	<b>\$ 17,493</b>	<b>\$ 1,801,453</b>	<b>\$ 3,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 122,110</b>	<b>\$ -</b>	<b>\$ 2,277,803</b>

**District Budgets by Function 2019-20**

	11	12	13	21	23	31	32	33	34	36	41	51	52	53	61	71	81	Total
Contracted Maint & Repair		\$ 9,780																\$ 9,780
Insurance	\$ 21,496								\$ 31,780	\$ 2,268	\$ 4,200	\$ 192,639						\$ 252,383
Graduation Expenses	\$ 22,000												\$ 3,300					\$ 25,300
Utilities												\$ 1,068,552						\$ 1,068,552
Post UIL										\$ 27,324								\$ 27,324
Operating Leases	\$ 7,339																	\$ 7,339
Capital Lease - Copiers																\$ 125,243		\$ 125,243
Facilities Projects												\$ 500,000						\$ 500,000
Campus FF & E	\$ 100,000																	\$ 100,000
	<b>\$ 150,835</b>	<b>\$ 9,780</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,780</b>	<b>\$ 29,592</b>	<b>\$ 4,200</b>	<b>\$ 1,761,191</b>	<b>\$ 3,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,243</b>	<b>\$ -</b>	<b>\$ 2,115,921</b>

**District budgets sorted by function code**

- 11 Instruction
- 12 Instruction Resource & Media Services (Library)
- 13 Curriculum Development & Instructional Staff Development
- 21 Instructional Leadership
- 23 School Leadership
- 31 Guidance, Counseling & Evaluation
- 32 240825
- 33 Health Services
- 34 Student Transportation
- 36 Co / Extra Curricular Activities
- 41 General Administration
- 51 Plant Maintenance & Operations
- 52 Security & Monitoring Services
- 53 Data Processing Services
- 61 Community Services - Parent Involvement
- 71 Debt Service
- 81 Facility Acquisition & Construction

## Child Nutrition - Fund 240 (Federal Fund)

		2020-21	2021-22		%
		ADOPTED	PROPOSED	DIFFERENCE	CHANGE
		BUDGET	BUDGET		
<b>REVENUE:</b>					
5700	Deposits	\$ 458,000	\$ 457,700	\$ (300)	-0.1%
5800	State Revenue	\$ 32,000	\$ 41,000	\$ 9,000	28.1%
5900	Federal Revenue	\$ 2,809,794	\$ 3,351,417	\$ 541,623	19.3%
<b>GRAND TOTAL REVENUE</b>		<b>\$ 3,299,794</b>	<b>\$ 3,850,117</b>	<b>\$ 550,323</b>	<b>16.7%</b>
<b>EXPENDITURES:</b>					
6100	Payroll	\$ 1,310,000	\$ 1,432,563	\$ 122,563	9.4%
6200	Professional & Contracted Services	\$ 80,000	\$ 85,000	\$ 5,000	6.3%
6300	Supplies & Materials	\$ 1,764,694	\$ 1,782,967	\$ 18,273	1.0%
6400	Other Operating Costs	\$ 14,000	\$ 14,000	\$ -	0.0%
6600	Capital Outlay	\$ -	\$ -	\$ -	0.0%
<b>FUNCTION 35 - CHILD NUTRITION</b>		<b>\$ 3,168,694</b>	<b>\$ 3,314,530</b>	<b>\$ 145,836</b>	<b>4.6%</b>
6100	Payroll	\$ -	\$ -	\$ -	0.0%
6200	Professional & Contracted Services	\$ 25,000	\$ 35,000	\$ 10,000	0.0%
6300	Supplies & Materials	\$ -	\$ -	\$ -	0.0%
6400	Other Operating Costs	\$ -	\$ -	\$ -	0.0%
6600	Capital Outlay	\$ -	\$ -	\$ -	0.0%
<b>FUNCTION 51 - PLANT MAINTENANCE &amp; OPERATIONS</b>		<b>\$ 25,000</b>	<b>\$ 35,000</b>	<b>\$ 10,000</b>	<b>40.0%</b>
6100	Payroll	\$ 1,310,000	\$ 1,432,563	\$ 122,563	9.4%
6200	Professional & Contracted Services	\$ 105,000	\$ 120,000	\$ 15,000	14.3%
6300	Supplies & Materials	\$ 1,764,694	\$ 1,782,967	\$ 18,273	1.0%
6400	Other Operating Costs	\$ 14,000	\$ 14,000	\$ -	0.0%
6600	Capital Outlay	\$ -	\$ -	\$ -	0.0%
<b>GRAND TOTAL EXPENDITURES</b>		<b>\$ 3,193,694</b>	<b>\$ 3,349,530</b>	<b>\$ 155,836</b>	<b>4.9%</b>
<b>BALANCE OF REVENUES VS. EXPENDITURES</b>		<b>\$ 106,100</b>	<b>\$ 500,587</b>	<b>\$ 394,487</b>	

## Debt Service - Fund 599

### Revenues

	<b>2020-21</b>		<b>2021-22</b>		<b>%</b>
	<b>ADOPTED BUDGET</b>		<b>BUDGET</b>	<b>DIFFERENCE</b>	<b>CHANGE</b>
5711 Taxes, Current Year Levy	\$ 6,680,509	\$	8,322,345	\$ 1,641,836	24.6%
5712 Prior Year Taxes	\$ 120,000	\$	120,000	\$ -	0.0%
5719 Penalties	\$ 70,000	\$	70,000	\$ -	0.0%
5742 Earnings Temp. Investments	\$ 35,000	\$	10,000	\$ (25,000)	-71.4%
5829 Instr. Facilities Allotment	\$ 142,678	\$	-	\$ (142,678)	-100.0%
5829 Existing Debt Allotment				\$ -	0.0%
	<b>\$ 7,048,187</b>	<b>\$</b>	<b>8,522,345</b>	<b>\$ 1,474,158</b>	<b>20.92%</b>

### Other Resources

\$ - 0.0%

### Expenses

	<b>2020-21</b>		<b>2021-22</b>		<b>%</b>
	<b>ADOPTED BUDGET</b>		<b>BUDGET</b>	<b>DIFFERENCE</b>	<b>CHANGE</b>
6100 Payroll				\$ -	-
6200 Contracted Services				\$ -	-
6300 Supplies & Materials				\$ -	-
6400 Other Operating Costs				\$ -	-
6500 Debt Service	\$ 7,132,825	\$	8,533,700	\$ 1,400,875	19.6%
6600 Capital Outlay				\$ -	-
	<b>\$ 7,132,825</b>	<b>\$</b>	<b>8,533,700</b>	<b>\$ 1,400,875</b>	<b>19.64%</b>

### Other Uses

\$ - \$ - 0.0%

### Net

	<b>\$ (84,638)</b>	<b>\$</b>	<b>(11,355)</b>	<b>\$ 73,283</b>	<b>-86.58%</b>
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**ESTIMATED REVENUE  
ALL FUNDS 2021-2022**

<b>* TEA REQUIRED</b>						
	<b>Operating Fund</b>		<b>Child Nutrition Fund</b>		<b>Debt Service Fund</b>	<b>Total All Funds</b>
<b>Local Revenue</b>	\$ 18,701,184	\$	457,700	\$	8,522,345	\$ 27,681,229
<b>State Revenue</b>	\$ 31,718,216	\$	41,000	\$	-	\$ 31,759,216
<b>Federal Revenue</b>	\$ 1,142,100	\$	3,351,417			\$ 4,493,517
<b>Total Estimated Revenue</b>	<b>\$ 51,561,500</b>	<b>\$</b>	<b>3,850,117</b>	<b>\$</b>	<b>8,522,345</b>	<b>\$ 63,933,962</b>

*\* TEA requires the District to adopt an annual budget for these designated funds*

*The Special Revenue Fund includes Federal, State and Local funds such as Title and other grants and entitlements. -TEA does NOT require the District to include these funds in the annual budget to be adopted*

**ESTIMATED REVENUE  
ALL FUNDS 2020-2021**

	<b>Operating Fund</b>		<b>Child Nutrition Fund</b>		<b>Debt Service Fund</b>	<b>Total All Funds</b>
<b>Local Revenue</b>	\$ 16,434,900	\$	458,000	\$	6,905,509	\$ 23,798,409
<b>State Revenue</b>	\$ 31,935,600	\$	32,000	\$	142,678	\$ 32,110,278
<b>Federal Revenue</b>	\$ 1,142,100	\$	2,809,794			\$ 3,951,894
<b>Total Estimated Revenue</b>	<b>\$ 49,512,600</b>	<b>\$</b>	<b>3,299,794</b>	<b>\$</b>	<b>7,048,187</b>	<b>\$ 59,860,581</b>

## **Appropriations Budget 2021-22**

	<b>Operating Fund</b>	<b>Capital Projects Fund 198</b>	<b>Child Nutrition</b>	<b>Debt Service Fund</b>	<b>Total</b>
11 Instruction	\$ 27,521,461				\$ 27,521,461
12 Instructional Resource / Media	\$ 609,043				\$ 609,043
13 Curriculum & Instructional Staff Development	\$ 740,639				\$ 740,639
21 Instructional Leadership	\$ 1,834,294				\$ 1,834,294
23 School Leadership	\$ 3,766,974				\$ 3,766,974
31 Guidance, Counseling and Evaluation Services	\$ 1,584,598				\$ 1,584,598
32 Social Work Services	\$ 143,630				\$ 143,630
33 Health Services	\$ 277,022				\$ 277,022
34 Student (Pupil) Transportation	\$ 2,027,238				\$ 2,027,238
35 Child Nutrition	\$ -		\$ 3,314,530		\$ 3,314,530
36 Cocurricular / Extracurricular Activities	\$ 1,516,507				\$ 1,516,507
41 General Administration	\$ 2,531,825				\$ 2,531,825
51 Plant Maintenance & Operations	\$ 5,449,541		\$ 35,000		\$ 5,484,541
52 Security & Monitoring Services	\$ 683,194				\$ 683,194
53 Data Processing Services	\$ 959,973				\$ 959,973
61 Community Services	\$ 429,504				\$ 429,504
71 Debt Services	\$ 1,091,092			\$ 8,533,700	\$ 9,624,792
81 Facilities Acquisition & Construction	\$ -	\$ -			\$ -
93 Costs Associated with Chapter 41	\$ 30,000				\$ 30,000
99 Other Intergovernmental Charges	\$ 326,000				\$ 326,000
	<b>\$ 51,522,535</b>	<b>\$ -</b>	<b>\$ 3,349,530</b>	<b>\$ 8,533,700</b>	<b>\$ 63,405,765</b>