



V. GENERAL FUND BUDGET BY DEPARTMENTS

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HOW TO READ DEPARTMENT BUDGET PAGES

This section presents valuable fiscal year budget information for each of the District School Board of Collier County's departments. It outlines data for the various functions and expenditure categories, as well as the number of staff members in each department. Various department budgets include allocations which will be distributed to schools during the year based on student enrollment and needs.

SAMPLE DEPARTMENT					
BUDGET COMPARISON					
Description	202X-202X	202X-202X	Budget Variance	% Change	Notes
	Expenditures and Encumbrances	Final Budget			
Salaries	\$ 984,718	\$ 1,231,096	\$ 246,378	25.02%	(A)
Employee Benefits	337,022	393,997	56,975	16.91%	(B)
Purchased Services	573,423	605,198	31,775	5.54%	
Electric, Fuel and Oil	-	200	200	100.00%	
Materials and Supplies	24,328	22,600	(1,728)	(7.10%)	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	42,998	-	(42,998)	(100.00%)	
Total General Fund	\$ 1,962,489	\$ 2,253,091	\$ 290,602	14.81%	

COST CENTER STAFF DATA					
Staffing	202X-202X	202X-202X	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	18.00	17.60	(0.40)	(2.22%)	(A)
Total Staff	20.00	19.60	(0.40)	(2.00%)	

(A) Salary and benefits lapse for Specialist I and added allocation in FY 202X.
 (B) FRS rate and Health Insurance increase in FY 202X

✦ Budgets are rounded to whole dollars for presentation purposes.

DEPARTMENTS

Accountability and Data Management
Accounting
Benefits and Wellness
Budget
Communications and Community Engagement
Compensation
District/School Operations
District-Wide Insurance Costs
Exceptional Education and Student Support Services
Facilities Management
Federal, State and Competitive Grants
Financial Services
Human Resources
K12 Academic Programs
Legal Services
Maintenance
Payroll Services
Professional Learning
Purchasing
Safety and Security
School Board
School Choice
School Leadership
Student and Staff Projections, Allocations and Reporting
Student Relations
Superintendent's Office
Talent Management
Teaching and Learning
Technology
Transportation
Utilities/Communications/Other Countywide Expenses

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

ACCOUNTABILITY AND DATA MANAGEMENT

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,223,771	\$ 1,231,096	\$ 7,325	0.60%	
Employee Benefits	379,238	393,997	14,759	3.89%	
Purchased Services	134,126	216,130	82,004	61.14%	(A)
Electric, Fuel and Oil	90	200	110	122.22%	
Materials and Supplies	7,167	22,600	15,433	215.33%	(B)
Furniture, Fixtures and Equipment	226	-	(226)	(100.00%)	
Other Expenses	-	-	-	-	
Total General Fund	\$ 1,744,618	\$ 1,864,023	\$ 119,405	6.84%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	3.50	3.50	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	1.00	1.00	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	10.00	10.00	-	-	
Total Staff	14.50	14.50	-	-	

- (A) Budget increase for accountability software and return to full, in-person student testing
 (B) Return to full, in-person student testing

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

ACCOUNTING

BUDGET COMPARISON

Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 984,718	\$ 1,165,996	\$ 181,278	18.41%	(A)
Employee Benefits	337,022	417,959	80,937	24.02%	(B)
Purchased Services	573,423	593,696	20,273	3.54%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	24,328	24,500	172	0.71%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	42,998	43,010	12	0.03%	
Total General Fund	\$ 1,962,489	\$ 2,245,161	\$ 282,672	14.40%	

COST CENTER STAFF DATA

Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	18.00	19.00	1.00	5.56%	
Total Staff	20.00	21.00	1.00	5.00%	

- (A) Annualization of salary for lapsed positions, along with increase in support personnel position
 (B) FRS rate and Health Insurance increase in FY 2022

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

BENEFITS AND WELLNESS

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 119,487	\$ 119,299	\$ (188)	(0.16%)	
Employee Benefits	31,000	34,016	3,016	9.73%	(A)
Purchased Services	158,847	186,779	27,932	17.58%	(B)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	2,701	2,230	(471)	(17.44%)	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	-	-	-	-	
Total General Fund	\$ 312,035	\$ 342,324	\$ 30,289	9.71%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	0.20	0.20	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	2.05	1.90	(0.15)	(7.32%)	(C)
Total Staff	2.25	2.10	(0.15)	(6.67%)	

- (A) FRS rate and Health Insurance increase in FY 2022
- (B) Contracts have been changed to a calendar year, not a fiscal year, creating a one time overlap
- (C) Decrease in support personnel

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

BUDGET

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 346,703	\$ 481,315	\$ 134,612	38.83%	(A)
Employee Benefits	96,119	140,154	44,035	45.81%	(B)
Purchased Services	6,679	8,000	1,321	19.78%	(C)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	308	700	392	127.27%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	2,500	3,000	500	20.00%	
Total General Fund	\$ 452,309	\$ 633,169	\$ 180,860	39.99%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	4.00	4.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.00	1.00	-	-	
Total Staff	5.00	5.00	-	-	

- (A) Annualization of salary for lapsed positions
- (B) FRS rate and Health Insurance increase in FY 2022
- (C) Budget variance due to anticipated return to in-person conferences

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

COMMUNICATIONS AND COMMUNITY ENGAGEMENT

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 676,699	\$ 863,704	\$ 187,005	27.63%	(A)
Employee Benefits	234,653	302,470	67,817	28.90%	(B)
Purchased Services	48,669	117,463	68,794	141.35%	(C)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	40,285	63,441	23,156	57.48%	(D)
Furniture, Fixtures and Equipment	4,200	650	(3,550)	(84.52%)	(E)
Other Expenses	6,577	6,600	23	0.35%	
Total General Fund	\$ 1,011,083	\$ 1,354,328	\$ 343,245	33.95%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	3.00	3.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	8.00	8.00	-	-	
Total Staff	11.00	11.00	-	-	

- (A) Annualization of salary for lapsed positions
- (B) FRS rate and Health Insurance increase in FY 2022
- (C) Unspent donation funds received in FY2021 carried forward in FY 2022 and Alumni Software
- (D) Organization Station printing to be distributed to schools based on FY 2022 student enrollment
- (E) One-time equipment purchases not anticipated to reoccur in FY 2022

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

COMPENSATION

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 515,954	\$ 512,670	\$ (3,284)	(0.64%)	
Employee Benefits	169,737	183,101	13,364	7.87%	(A)
Purchased Services	-	-	-	-	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	-	-	-	-	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	-	-	-	-	
Total General Fund	\$ 685,691	\$ 695,771	\$ 10,080	1.47%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	6.00	6.00	-	-	
Total Staff	8.00	8.00	-	-	

(A) FRS rate and Health Insurance increase in FY 2022

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

DISTRICT/SCHOOL OPERATIONS

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 660,947	\$ 742,526	\$ 81,579	12.34%	(A)
Employee Benefits	231,504	360,696	129,192	55.81%	(B)
Purchased Services	26,396	285,614	259,218	982.04%	(C)
Electric, Fuel and Oil	336	400	64	19.05%	
Materials and Supplies	38,067	86,414	48,347	127.01%	(D)
Furniture, Fixtures and Equipment	102,524	214,049	111,525	108.78%	(E)
Other Expenses	4,912	6,725	1,813	36.91%	(F)
Total General Fund	\$ 1,064,686	\$ 1,696,424	\$ 631,738	59.34%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	4.75	4.75	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	3.00	3.00	-	-	
Total Staff	7.75	7.75	-	-	

- (A) Annualization of salary for lapsed positions
- (B) FRS rate and Health Insurance increase in FY 2022
- (C) & (D) Allocation for graduation expenses to be distributed to schools based on student enrollment in FY 2022
- (E) Capital transfer per the Capital Plan
- (F) Budget variance due to anticipated return to in-person conferences

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

DISTRICT-WIDE INSURANCE COSTS

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ -	\$ -	\$ -	-	
Employee Benefits	125,326	125,326	-	-	
Purchased Services	5,585,066	6,209,015	623,949	11.17%	(A)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	1,731	2,000	269	15.54%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	304,675	400,600	95,925	31.48%	(B)
Total General Fund	\$ 6,016,798	\$ 6,736,941	\$ 720,143	11.97%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	-	-	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	-	-	-	-	
Total Staff	-	-	-	-	

- (A) Increase in property insurance
 (B) Settlement contingency

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

EXCEPTIONAL ED AND STUDENT SUPPORT SERVICES

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,138,523	\$ 1,459,437	\$ 320,914	28.19%	(A)
Employee Benefits	342,824	436,843	94,019	27.42%	(B)
Purchased Services	4,052,228	4,809,982	757,754	18.70%	(C)
Electric, Fuel and Oil	904	1,000	96	10.62%	
Materials and Supplies	114,661	130,146	15,485	13.51%	(D)
Furniture, Fixtures and Equipment	96,894	92,963	(3,931)	(4.06%)	
Other Expenses	16,007	12,110	(3,897)	(24.35%)	(E)
Total General Fund	\$ 5,762,041	\$ 6,942,481	\$ 1,180,440	20.49%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	4.52	4.52	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	5.20	5.20	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	12.54	12.54	-	-	
Total Staff	22.26	22.26	-	-	

- (A) Annualization of salary for lapsed positions, along with an increase in supplements for Youth Mental
- (B) FRS rate and Health Insurance increase in FY 2022
- (C) Increase in FY 2022 contractual services
- (D) Unspent donation funds received in FY2021 carried forward into FY 2022
- (E) Budget reduction for conference registration

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

FACILITIES MANAGEMENT

BUDGET COMPARISON						
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes	
Salaries	\$ 44,621	\$ 55,218	\$ 10,597	23.75%	(A)	
Employee Benefits	17,525	20,144	2,619	14.94%	(B)	
Purchased Services	78,695	103,745	25,050	31.83%	(C)	
Electric, Fuel and Oil	3,019	2,150	(869)	(28.78%)		
Materials and Supplies	11,927	12,650	723	6.06%		
Furniture, Fixtures and Equipment	9,723	9,704	(19)	(0.20%)		
Other Expenses	1,984	1,800	(184)	(9.27%)		
Total General Fund	\$ 167,494	\$ 205,411	\$ 37,917	22.64%		

COST CENTER STAFF DATA						
Staffing	2020-2021	2021-2022	Difference	% Change	Notes	
Administration	-	-	-	-		
Classroom Teacher	-	-	-	-		
Other Certified	-	-	-	-		
Paraprofessional	-	-	-	-		
Other Support Personnel	1.00	1.00	-	-		
Total Staff	1.00	1.00	-	-		

- (A) Annualization of salary for lapsed positions
- (B) FRS rate and Health Insurance increase in FY 2022
- (C) Contracted services for indoor air quality testing and analysis

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

FEDERAL, STATE AND COMPETITIVE GRANTS

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 294,047	\$ 441,847	\$ 147,800	50.26%	(A)
Employee Benefits	80,642	125,261	44,619	55.33%	(B)
Purchased Services	6,774	98,907	92,133	1360.10%	(C)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	1,785	10,773	8,988	503.53%	(D)
Furniture, Fixtures and Equipment	28,524	433,236	404,712	1418.85%	(E)
Other Expenses	1,982	2,254	272	13.72%	
Total General Fund	\$ 413,754	\$ 1,112,278	\$ 698,524	168.83%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	2.40	2.40	-	-	
Total Staff	4.40	4.40	-	-	

- (A) Annualization of salary for lapsed positions
- (B) FRS rate and Health Insurance increase in FY 2022
- (C) Budget capacity for anticipated grant expenses
- (D) Budget capacity for anticipated grant expenses
- (E) Current capital purchases awaiting Department of Health grant

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

FINANCIAL SERVICES

BUDGET COMPARISON

Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 581,392	\$ 622,872	\$ 41,480	7.13%	(A)
Employee Benefits	180,001	195,554	15,553	8.64%	(B)
Purchased Services	3,337	5,750	2,413	72.31%	(C)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	3,848	4,800	952	24.74%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	6,222	7,000	778	12.50%	
Total General Fund	\$ 774,800	\$ 835,976	\$ 61,176	7.90%	

COST CENTER STAFF DATA

Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	4.00	5.00	1.00	25.00%	(A)
Total Staff	6.00	7.00	1.00	16.67%	

- (A) Annualization of salary for lapsed positions and an increase in positions
- (B) Increase in positions and annualization of benefits for positions
- (C) Budget variance due to anticipated return to in-person conferences

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

HUMAN RESOURCES

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 386,761	\$ 653,145	\$ 266,384	68.88%	(A)
Employee Benefits	130,861	225,778	94,917	72.53%	(B)
Purchased Services	323,135	336,011	12,876	3.98%	
Electric, Fuel and Oil	-	500	500	100.00%	
Materials and Supplies	28,301	34,530	6,229	22.01%	(C)
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	64,052	80,144	16,092	25.12%	(D)
Total General Fund	\$ 933,110	\$ 1,330,108	\$ 396,998	42.55%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	3.00	5.00	2.00	66.67%	(A)
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	2.00	2.00	-	-	
Total Staff	5.00	7.00	2.00	40.00%	

- (A) Annualization of salary for lapsed positions and an increase in positions
- (B) FRS rate and Health Insurance increase in FY 2022
- (C) Recruitment returning to in-person versus virtual conferences
- (D) Increase due to required Title IX training

GENERAL FUND ALLOCATIONS

DEPARTMENTS 2021-2022

K12 ACADEMIC PROGRAMS

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 3,655,193	\$ 3,704,122	\$ 48,929	1.34%	
Employee Benefits	1,052,231	1,157,807	105,576	10.03%	(A)
Purchased Services	193,941	367,472	173,531	89.48%	(B)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	483,163	8,185,778	7,702,615	1594.21%	(C)
Furniture, Fixtures and Equipment	5,094	3,792	(1,302)	(25.56%)	(D)
Other Expenses	28,084	66,831	38,747	137.97%	(E)
Total General Fund	\$ 5,417,706	\$ 13,485,802	\$ 8,068,096	148.92%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	16.00	16.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	9.90	10.50	0.60	6.06%	(F)
Paraprofessional	-	-	-	-	
Other Support Personnel	11.80	11.80	-	-	
Total Staff	37.70	38.30	0.60	1.59%	

- (A) Increase in FRS and health benefits in FY 2022
- (B) Funds distributed to schools based on student enrollment and participation in State trainings
- (C) Unspent categoricals and restricted funds from prior year carried forward into FY 2022
- (D) Capital transfer per the Capital Plan
- (E) Donations carried forward from previous year and transportation for student programs to be distributed to schools based on student enrollment
- (F) Increase in certified staff

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

LEGAL SERVICES

BUDGET COMPARISON

Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 468,798	\$ 633,647	\$ 164,849	35.16%	(A)
Employee Benefits	155,231	193,989	38,758	24.97%	(B)
Purchased Services	521,939	662,341	140,402	26.90%	(C)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	4,975	5,500	525	10.55%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	3,639	4,600	961	26.41%	
Total General Fund	\$ 1,154,582	\$ 1,500,077	\$ 345,495	29.92%	

COST CENTER STAFF DATA

Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	2.51	2.51	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	2.51	2.51	-	-	
Total Staff	5.02	5.02	-	-	

- (A) Annualization of salary for lapsed positions
- (B) FRS rate and Health Insurance increase in FY 2022
- (C) Attorney cost contingency in FY 2022

GENERAL FUND ALLOCATIONS

DEPARTMENTS 2021-2022

MAINTENANCE

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 7,390,673	\$ 7,682,515	\$ 291,842	3.95%	
Employee Benefits	2,656,008	2,732,190	76,182	2.87%	
Purchased Services	2,615,873	2,501,020	(114,853)	(4.39%)	
Electric, Fuel and Oil	142,713	143,000	287	0.20%	
Materials and Supplies	2,573,544	2,605,146	31,602	1.23%	
Furniture, Fixtures and Equipment	125,748	111,763	(13,985)	(11.12%)	(A)
Other Expenses	12,142	12,415	273	2.25%	
Total General Fund	\$ 15,516,701	\$ 15,788,049	\$ 271,348	1.75%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	-	-	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	146.46	148.46	2.00	1.37%	(B)
Total Staff	146.46	148.46	2.00	1.37%	

- (A) Capital transfer per the Capital Plan
 (B) Increase in support personnel

GENERAL FUND ALLOCATIONS

DEPARTMENTS 2021-2022

PAYROLL SERVICES

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 525,427	\$ 644,371	\$ 118,944	22.64%	(A)
Employee Benefits	166,382	226,643	60,261	36.22%	(B)
Purchased Services	361	450	89	24.65%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	5,969	6,200	231	3.87%	
Furniture, Fixtures and Equipment	170	170	-	-	
Other Expenses	578	5,500	4,922	851.56%	(C)
Total General Fund	\$ 698,887	\$ 883,334	\$ 184,447	26.39%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	9.00	9.00	-	-	
Total Staff	11.00	11.00	-	-	

- (A) Annualization of salary for lapsed positions
- (B) FRS rate and Health Insurance increase in FY 2022
- (C) Cyclical FRS fees

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

PROFESSIONAL LEARNING

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 854,380	\$ 1,436,800	\$ 582,420	68.17%	(A)
Employee Benefits	222,215	370,706	148,491	66.82%	(B)
Purchased Services	254,038	396,194	142,156	55.96%	(C)
Electric, Fuel and Oil	93	-	(93)	(100.00%)	
Materials and Supplies	185,427	249,454	64,027	34.53%	(D)
Furniture, Fixtures and Equipment	9,246	1,740	(7,506)	(81.18%)	(E)
Other Expenses	49,036	57,805	8,769	17.88%	(F)
Total General Fund	\$ 1,574,435	\$ 2,512,699	\$ 938,264	59.59%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	5.00	5.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	3.00	3.00	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	5.00	4.00	(1.00)	(20.00%)	(A)
Total Staff	13.00	12.00	(1.00)	(7.69%)	

- (A) Annualization of salary for lapsed positions, along with a decrease in a support personnel position, and professional development returning to pre-COVID in-person trainings
- (B) FRS rate and Health Insurance increase in FY 2022
- (C) Professional development contracts and increased costs for in-person conferences and donations
- (D) Increased supplies for in person professional development
- (E) Equipment purchases in FY 2021 not anticipated in FY 2022
- (F) Increase in bus transportation for return to in person student participation in STEAM competition

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

PURCHASING

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 336,202	\$ 398,010	\$ 61,808	18.38%	(A)
Employee Benefits	106,019	139,370	33,351	31.46%	(B)
Purchased Services	3,883	11,850	7,967	205.18%	(C)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	3,860	3,750	(110)	(2.85%)	
Furniture, Fixtures and Equipment	20,678	25,360	4,682	22.64%	(D)
Other Expenses	1,616	1,150	(466)	(28.84%)	
Total General Fund	\$ 472,258	\$ 579,490	\$ 107,232	22.71%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	0.94	0.94	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	4.61	5.61	1.00	21.69%	(A)
Total Staff	5.55	6.55	1.00	18.02%	

- (A) Annualization of salary for lapsed positions and an increase in other support personnel
- (B) FRS rate and Health Insurance increase in FY 2022
- (C) Budget capacity for advertising for the bidding process
- (D) Capital transfer per the Capital Plan

GENERAL FUND ALLOCATIONS

DEPARTMENTS 2021-2022

SAFETY AND SECURITY

BUDGET COMPARISON

Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 77,109	\$ 123,248	\$ 46,139	59.84%	(A)
Employee Benefits	23,456	52,571	29,115	124.13%	(B)
Purchased Services	726,110	1,030,804	304,694	41.96%	(C)
Electric, Fuel and Oil	2,656	600	(2,056)	(77.41%)	(D)
Materials and Supplies	868,972	501,648	(367,324)	(42.27%)	(E)
Furniture, Fixtures and Equipment	103,190	103,749	559	0.54%	
Other Expenses	1,658	850	(808)	(48.73%)	
Total General Fund	\$ 1,803,151	\$ 1,813,470	\$ 10,319	0.57%	

COST CENTER STAFF DATA

Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	-	-	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	2.00	2.00	-	-	
Total Staff	2.00	2.00	-	-	

- (A) Annualization of salary for lapsed positions
- (B) FRS rate and Health Insurance increase in FY 2022
- (C) Maps for Public Safety First Responders
- (D) Additional training travel in FY 2021 due to COVID
- (E) Additional costs due to COVID

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

SCHOOL BOARD

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 244,692	\$ 245,840	\$ 1,148	0.47%	
Employee Benefits	165,926	178,546	12,620	7.61%	(A)
Purchased Services	54,941	82,352	27,411	49.89%	(B)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	3,246	3,250	4	0.12%	
Furniture, Fixtures and Equipment	292	295	3	1.03%	
Other Expenses	28,242	28,550	308	1.09%	
Total General Fund	\$ 497,339	\$ 538,833	\$ 41,494	8.34%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	5.00	5.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	0.75	0.75	-	-	
Total Staff	5.75	5.75	-	-	

- (A) FRS rate and Health Insurance increase in FY 2022
 (B) Board approved risk assessment contract

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

SCHOOL CHOICE

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 199,727	\$ 306,216	\$ 106,489	53.32%	(A)
Employee Benefits	59,599	92,315	32,716	54.89%	(B)
Purchased Services	295	9,000	8,705	2950.85%	(C)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	365	875	510	139.73%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	175	275	100	57.14%	
Total General Fund	\$ 260,161	\$ 408,681	\$ 148,520	57.09%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.00	-	(1.00)	(100.00%)	(A)
Total Staff	3.00	2.00	(1.00)	(33.33%)	

- (A) Annualization of salary for lapsed position and reduction in position due to reorganization
- (B) FRS rate and Health Insurance increase in FY 2022
- (C) Participation in State trainings

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

SCHOOL LEADERSHIP

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,343,054	\$ 1,621,687	\$ 278,633	20.75%	(A)
Employee Benefits	455,995	525,509	69,514	15.24%	(B)
Purchased Services	198,745	350,130	151,385	76.17%	(C)
Electric, Fuel and Oil	57	100	43	75.44%	
Materials and Supplies	5,729	266,937	261,208	4559.40%	(D)
Furniture, Fixtures and Equipment	12,136	7,932	(4,204)	(34.64%)	(E)
Other Expenses	25,963	46,675	20,712	79.78%	(F)
Total General Fund	\$ 2,041,679	\$ 2,818,970	\$ 777,291	38.07%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	7.00	8.00	1.00	14.29%	(A)
Classroom Teacher	-	-	-	-	
Other Certified	2.00	2.00	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	5.00	6.00	1.00	20.00%	(A)
Total Staff	14.00	16.00	2.00	14.29%	

- (A) Annualization of salary for lapsed positions and an increase in positions
- (B) FRS rate and Health Insurance increase in FY 2022
- (C) & (D) Allocations for Middle School After School programs to be distributed to schools based on student enrollment in FY 2022, along with the return to Student Drug Testing program
- (E) Equipment purchases in FY 2021 not anticipated in FY 2022
- (F) Increase in Career and Technical Education programming, along with the return to normal schedule for athletic travel in FY 2022

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

STUDENT AND STAFF PROJECTIONS, ALLOCATIONS AND REPORTING

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 839,718	\$ 886,962	\$ 47,244	5.63%	(A)
Employee Benefits	286,652	314,908	28,256	9.86%	(B)
Purchased Services	5,135	10,600	5,465	106.43%	(C)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	20,579	20,920	341	1.66%	
Furniture, Fixtures and Equipment	5,942	5,300	(642)	(10.80%)	
Other Expenses	379	525	146	38.52%	
Total General Fund	\$ 1,158,405	\$ 1,239,215	\$ 80,810	6.98%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	13.75	13.75	-	-	
Total Staff	15.75	15.75	-	-	

- (A) Annualization of salary for lapsed positions
- (B) FRS rate and Health Insurance increase in FY 2022
- (C) Budget variance due to anticipated return to in-person conferences

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

STUDENT RELATIONS

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 337,035	\$ 424,982	\$ 87,947	26.09%	(A)
Employee Benefits	109,470	144,455	34,985	31.96%	(B)
Purchased Services	1,625	3,961	2,336	143.75%	(C)
Electric, Fuel and Oil	982	1,200	218	22.20%	
Materials and Supplies	11,962	16,210	4,248	35.51%	(D)
Furniture, Fixtures and Equipment	1,101	1,101	-	-	
Other Expenses	1,583	1,500	(83)	(5.24%)	
Total General Fund	\$ 463,758	\$ 593,409	\$ 129,651	27.96%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	6.50	6.50	-	-	
Total Staff	7.50	7.50	-	-	

- (A) Annualization of salary for lapsed positions
- (B) FRS rate and Health Insurance increase in FY 2022
- (C) Budget variance due to anticipated return to in-person conferences
- (D) Revised student manuals in FY 2022

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

SUPERINTENDENT'S OFFICE

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 382,368	\$ 382,751	\$ 383	0.10%	
Employee Benefits	96,096	111,147	15,051	15.66%	(A)
Purchased Services	3,527	10,550	7,023	199.12%	(B)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	8,529	9,200	671	7.87%	
Furniture, Fixtures and Equipment	939	950	11	1.17%	
Other Expenses	20,654	21,000	346	1.68%	
Total General Fund	\$ 512,113	\$ 535,598	\$ 23,485	4.59%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.25	1.25	-	-	
Total Staff	2.25	2.25	-	-	

(A) FRS rate and Health Insurance increase in FY 2022

(B) Budget variance due to anticipated return to in-person conferences

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

TALENT MANAGEMENT

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,402,625	\$ 1,368,279	\$ (34,346)	(2.45%)	
Employee Benefits	465,607	482,402	16,795	3.61%	
Purchased Services	231,715	303,818	72,103	31.12%	(A)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	29,659	45,400	15,741	53.07%	(B)
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	5,377	5,443	66	1.23%	
Total General Fund	\$ 2,134,983	\$ 2,205,342	\$ 70,359	3.30%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	4.00	4.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	18.94	18.94	-	-	
Total Staff	22.94	22.94	-	-	

(A) & (B) Increase in screening and testing needs for volunteers and new hires as the District returns to pre-COVID conditions

GENERAL FUND ALLOCATIONS

DEPARTMENTS 2021-2022

TEACHING AND LEARNING

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 534,318	\$ 858,340	\$ 324,022	60.64%	(A)
Employee Benefits	150,173	239,735	89,562	59.64%	(B)
Purchased Services	327,096	134,458	(192,638)	(58.89%)	(C)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	38,416	39,687	1,271	3.31%	
Furniture, Fixtures and Equipment	3,068	2,744	(324)	(10.56%)	
Other Expenses	3,880	1,300	(2,580)	(66.49%)	(D)
Total General Fund	\$ 1,056,951	\$ 1,276,264	\$ 219,313	20.75%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	3.00	4.00	1.00	33.33%	(A)
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.70	3.70	2.00	117.65%	(A)
Total Staff	4.70	7.70	3.00	63.83%	

- (A) Annualization of salary for lapsed positions and an increase in positions
- (B) FRS rate and Health Insurance increase in FY 2022
- (C) Program costs shifted to ESSER grant
- (D) Budget capacity realigned to Professional Learning

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

TECHNOLOGY

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 3,433,996	\$ 3,739,220	\$ 305,224	8.89%	(A)
Employee Benefits	1,118,507	1,281,668	163,161	14.59%	(B)
Purchased Services	5,246,272	5,482,370	236,098	4.50%	
Electric, Fuel and Oil	1,511	1,600	89	5.89%	
Materials and Supplies	33,045	149,718	116,673	353.07%	(C)
Furniture, Fixtures and Equipment	20,556,001	14,244,150	(6,311,851)	(30.71%)	(D)
Other Expenses	27,306	28,757	1,451	5.31%	(E)
Total General Fund	\$ 30,416,638	\$ 24,927,483	\$ (5,489,155)	(18.05%)	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	6.00	6.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	59.37	61.37	2.00	3.37%	(A)
Total Staff	65.37	67.37	2.00	3.06%	

- (A) Annualization of salary for lapsed positions and an increase in positions
- (B) FRS rate and Health Insurance increase in FY 2022
- (C) Unspent donation funds received in FY2021 carried forward into FY 2022. Return to in-person training in FY 2022
- (D) Capital transfer per the Capital Plan
- (E) Increase technology support to schools

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

TRANSPORTATION

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 12,906,963	\$ 13,480,641	\$ 573,678	4.44%	
Employee Benefits	6,198,453	6,672,187	473,734	7.64%	(A)
Purchased Services	895,920	1,029,683	133,763	14.93%	(B)
Electric, Fuel and Oil	1,297,282	2,584,408	1,287,126	99.22%	(C)
Materials and Supplies	795,238	792,933	(2,305)	(0.29%)	
Furniture, Fixtures and Equipment	22,737	28,763	6,026	26.50%	(D)
Other Expenses	768,177	771,000	2,823	0.37%	
Total General Fund	\$ 22,884,770	\$ 25,359,615	\$ 2,474,845	10.81%	

COST CENTER STAFF DATA					
Staffing	2020-2021	2021-2022	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	443.00	443.00	-	-	
Total Staff	444.00	444.00	-	-	

- (A) FRS rate and Health Insurance increase in FY 2022
- (B) New GPS software in FY 2022
- (C) Increase in budget capacity for diesel fuel
- (D) Capital transfer per the Capital Plan

GENERAL FUND ALLOCATIONS DEPARTMENTS 2021-2022

UTILITIES/COMM/OTHER COUNTYWIDE EXPENSES

BUDGET COMPARISON					
Description	2020-2021 Expenditures and Encumbrances	2021-2022 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 60,613	\$ 61,035	\$ 422	0.70%	
Employee Benefits	577,407	605,377	27,970	4.84%	
Purchased Services	1,543,113	3,107,440	1,564,327	101.37%	(A)
Electric, Fuel and Oil	351,531	1,525,094	1,173,563	333.84%	(B)
Materials and Supplies	-	-	-	-	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	-	-	-	-	
Transfers	-	-	-	-	
Total General Fund	\$ 2,532,664	\$ 5,298,946	\$ 2,766,282	109.22%	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	-	-	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.10	1.10	-	-	
Total Staff	1.10	1.10	-	-	

- (A) Custodial contract increase and other districtwide allocations to be distributed during FY 2022
 (B) Budget capacity for electricity increase to be allocated to other sites