



**V. GENERAL FUND BUDGET BY DEPARTMENTS**

V. GENERAL FUND BUDGET BY DEPARTMENTS

V. GENERAL FUND BUDGET BY DEPARTMENTS

V. GENERAL FUND BUDGET BY DEPARTMENTS

# 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	\$ 992,981	\$ 1,227,457	\$ 234,476	23.61%	(A)
Employee Benefits	331,144	390,083	58,939	17.80%	(B)
Purchased Services	656,809	605,198	(51,611)	(7.86%)	
Electric, Fuel and Oil	-	250	250	100.00%	
Materials and Supplies	27,490	37,600	10,110	36.81%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	34,214	3,500	(30,714)	(89.77%)	
<b>Total General Fund</b>	<b>\$ 2,042,638</b>	<b>\$ 2,264,088</b>	<b>\$ 221,450</b>	<b>10.84%</b>	

  

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	16.60	17.60	1.00	6.02%	(A)
<b>Total Staff</b>	<b>18.60</b>	<b>19.60</b>	<b>1.00</b>	<b>5.38%</b>	

Potential salary increases are NOT included in these amounts until union negotiations are completed

Purchased Services includes Insurance

Funding allocations in various expense categories

Budget variances greater than 5% and \$1,000 are explained with corresponding letters at bottom of page

(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 and Digital Innovation  
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 County-Wide Expenses

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## ACCOUNTABILITY AND DATA MANAGEMENT

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,025,767	\$ 1,227,457	\$ 201,690	19.66%	(A)
Employee Benefits	306,755	390,083	83,328	27.16%	(B)
Purchased Services	193,130	239,352	46,222	23.93%	(C)
Electric, Fuel and Oil	-	250	250	100.00%	
Materials and Supplies	13,705	37,600	23,895	174.35%	(C)
Furniture, Fixtures and Equipment	755	-	(755)	(100.00%)	
Other Expenses	361	3,500	3,139	869.53%	(A)
<b>Total General Fund</b>	<b>\$ 1,540,473</b>	<b>\$ 1,898,242</b>	<b>\$ 357,769</b>	<b>23.22%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	3.50	4.50	1.00	28.57%	(A)
Classroom Teacher	-	-	-	-	
Other Certified	1.00	1.00	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	9.00	10.00	1.00	11.11%	(A)
<b>Total Staff</b>	<b>13.50</b>	<b>15.50</b>	<b>2.00</b>	<b>14.81%</b>	

- (A) Changes due to the Teaching and Learning Division reorganization.
- (B) FRS rate and Health Insurance increase in FY 2021.
- (C) Budget variance due to COVID-19 and the closure of school facilities.

## GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

### ACCOUNTING

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 992,981	\$ 1,005,010	\$ 12,029	1.21%	
Employee Benefits	331,144	345,934	14,790	4.47%	
Purchased Services	656,809	634,743	(22,066)	(3.36%)	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	27,490	27,500	10	0.04%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	34,214	35,717	1,503	4.39%	
<b>Total General Fund</b>	<b>\$ 2,042,638</b>	<b>\$ 2,048,904</b>	<b>\$ 6,266</b>	<b>0.31%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	16.60	16.60	-	-	
<b>Total Staff</b>	<b>18.60</b>	<b>18.60</b>	<b>-</b>	<b>-</b>	

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2020-2021

### BENEFITS AND WELLNESS

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 99,888	\$ 115,004	\$ 15,116	15.13%	( A )
Employee Benefits	24,814	29,527	4,713	18.99%	( B )
Purchased Services	252,587	253,149	562	0.22%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	2,910	2,946	36	1.24%	
Furniture, Fixtures and Equipment	193	-	(193)	(100.00%)	
Other Expenses	-	-	-	-	
<b>Total General Fund</b>	<b>\$ 380,392</b>	<b>\$ 400,626</b>	<b>\$ 20,234</b>	<b>5.32%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	0.20	0.20	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.75	1.75	-	-	
<b>Total Staff</b>	<b>1.95</b>	<b>1.95</b>	<b>-</b>	<b>-</b>	

- ( A ) Salary and benefit lapse in FY 2020 due to vacant positions.  
 ( B ) FRS rate and health insurance increase in FY 2021.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2020-2021

### BUDGET

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 311,590	\$ 398,406	\$ 86,816	27.86%	( A )
Employee Benefits	78,497	110,800	32,303	41.15%	( B )
Purchased Services	8,986	9,710	724	8.06%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	253	1,250	997	394.07%	
Furniture, Fixtures and Equipment	690	-	(690)	(100.00%)	
Other Expenses	2,699	2,800	101	3.74%	
<b>Total General Fund</b>	<b>\$ 402,715</b>	<b>\$ 522,966</b>	<b>\$ 120,251</b>	<b>29.86%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	3.00	3.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	2.00	2.00	-	-	
<b>Total Staff</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>-</b>	

- ( A ) Salary and benefit lapse in FY 2020 due to vacant positions.  
 ( B ) FRS rate and health insurance increase in FY 2021.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## COMMUNICATIONS AND COMMUNITY ENGAGEMENT

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 604,279	\$ 675,743	\$ 71,464	11.83%	( A )
Employee Benefits	204,936	218,097	13,161	6.42%	( B )
Purchased Services	47,450	90,346	42,896	90.40%	( C )
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	43,556	50,764	7,208	16.55%	( D )
Furniture, Fixtures and Equipment	1,408	1,440	32	2.27%	
Other Expenses	3,121	4,600	1,479	47.39%	( C )
<b>Total General Fund</b>	<b>\$ 904,750</b>	<b>\$ 1,040,990</b>	<b>\$ 136,240</b>	<b>15.06%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	8.00	8.00	-	-	
<b>Total Staff</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>-</b>	

- ( A ) Annualization of salary.
- ( B ) FRS rate and Health Insurance increase.
- ( C ) Budget variance due to COVID-19 and the closure of school facilities.
- ( D ) Donations received in FY 2021.



# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2020-2021

### COMPENSATION

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 483,310	\$ 480,807	\$ (2,503)	(0.52%)	
Employee Benefits	150,636	160,993	10,357	6.88%	(A)
Purchased Services	-	-	-	-	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	-	-	-	-	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	-	-	-	-	
<b>Total General Fund</b>	<b>\$ 633,946</b>	<b>\$ 641,800</b>	<b>\$ 7,854</b>	<b>1.24%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	6.00	6.00	-	-	
<b>Total Staff</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>-</b>	

(A) FRS rate and Health Insurance increase in FY 2021.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## DISTRICT/SCHOOL OPERATIONS

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,067,164	\$ 1,067,962	\$ 798	0.07%	
Employee Benefits	268,460	255,203	(13,257)	(4.94%)	
Purchased Services	86,419	75,772	(10,647)	(12.32%)	( A )
Electric, Fuel and Oil	258	400	142	55.04%	
Materials and Supplies	99,065	180,200	81,135	81.90%	( B )
Furniture, Fixtures and Equipment	45,096	111,066	65,970	146.29%	( C )
Other Expenses	14,734	6,340	(8,394)	(56.97%)	( A )
<b>Total General Fund</b>	<b>\$ 1,581,196</b>	<b>\$ 1,696,943</b>	<b>\$ 115,747</b>	<b>7.32%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	5.50	5.50	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	3.00	3.00	-	-	
<b>Total Staff</b>	<b>8.50</b>	<b>8.50</b>	<b>-</b>	<b>-</b>	

- ( A ) Reorganization of District/School Operations Division.
- ( B ) Unspent donation carried forward.
- ( C ) Capital transfer per the Capital Plan.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## DISTRICT-WIDE INSURANCE COSTS

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ -	\$ -	\$ -	-	
Employee Benefits	130,042	130,042	-	-	
Purchased Services	5,494,869	5,640,763	145,894	2.66%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	227	2,000	1,773	781.06%	( A )
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	323,174	400,600	77,426	23.96%	( B )
<b>Total General Fund</b>	<b>\$ 5,948,312</b>	<b>\$ 6,173,405</b>	<b>\$ 225,093</b>	<b>3.78%</b>	

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

- ( A ) Budget variance due to COVID-19 and the closure of school facilities.  
 ( B ) Settlement contingency.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## EXCEPTIONAL ED AND STUDENT SUPPORT SERVICES

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,110,930	\$ 1,411,265	\$ 300,335	27.03%	( A )
Employee Benefits	297,316	404,545	107,229	36.07%	( B )
Purchased Services	3,089,634	3,801,886	712,252	23.05%	( C )
Electric, Fuel and Oil	19,214	19,000	(214)	(1.11%)	
Materials and Supplies	160,072	170,023	9,951	6.22%	( D )
Furniture, Fixtures and Equipment	113,534	78,070	(35,464)	(31.24%)	( E )
Other Expenses	62,631	66,468	3,837	6.13%	( C )
<b>Total General Fund</b>	<b>\$ 4,853,331</b>	<b>\$ 5,951,257</b>	<b>\$ 1,097,926</b>	<b>22.62%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	4.52	4.52	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	3.20	6.00	2.80	87.50%	( A )
Paraprofessional	-	-	-	-	
Other Support Personnel	5.54	10.54	5.00	90.25%	( A )
<b>Total Staff</b>	<b>13.26</b>	<b>21.06</b>	<b>7.80</b>	<b>58.82%</b>	

- ( A ) New allocations in FY 2021 funded through Categorical funding. Additional allocations to support student health in FY 2021.
- ( B ) FRS rate and Health Insurance increase in FY 2021.
- ( C ) Budget variance due to COVID-19 and the closure of school facilities.
- ( D ) Donations and remaining carry forward from Categorical.
- ( E ) Capital transfer per the Capital Plan.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## FACILITIES MANAGEMENT

BUDGET COMPARISON						
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes	
Salaries	\$ 49,578	\$ 49,611	\$ 33	0.07%		
Employee Benefits	17,298	18,495	1,197	6.92%	(A)	
Purchased Services	56,611	110,356	53,745	94.94%	(B)	
Electric, Fuel and Oil	1,456	2,400	944	64.84%		
Materials and Supplies	8,257	8,000	(257)	(3.11%)		
Furniture, Fixtures and Equipment	7,242	2,476	(4,766)	(65.81%)	(B)	
Other Expenses	1,300	902	(398)	(30.62%)		
<b>Total General Fund</b>	<b>\$ 141,742</b>	<b>\$ 192,240</b>	<b>\$ 50,498</b>	<b>35.63%</b>		

COST CENTER STAFF DATA						
Staffing	2019-2020	2020-2021	Difference	% Change	Notes	
Administration	-	-	-	-		
Classroom Teacher	-	-	-	-		
Other Certified	-	-	-	-		
Paraprofessional	-	-	-	-		
Other Support Personnel	1.00	1.00	-	-		
<b>Total Staff</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>-</b>		

- (A) FRS rate and Health Insurance increase in FY 2021.  
 (B) Capital transfer per Capital Plan.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## FEDERAL, STATE AND COMPETITIVE GRANTS

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 257,204	\$ 257,901	\$ 697	0.27%	
Employee Benefits	68,224	71,027	2,803	4.11%	
Purchased Services	69,353	11,419	(57,934)	(83.53%)	(A)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	10,446	3,692	(6,754)	(64.66%)	(A)
Furniture, Fixtures and Equipment	-	276	276	100.00%	
Other Expenses	50,188	950	(49,238)	(98.11%)	(A)
<b>Total General Fund</b>	<b>\$ 455,415</b>	<b>\$ 345,265</b>	<b>\$ (110,150)</b>	<b>(24.19%)</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	1.50	1.50	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.15	1.15	-	-	
<b>Total Staff</b>	<b>2.65</b>	<b>2.65</b>	<b>-</b>	<b>-</b>	

(A) Instructional Leadership Grant received in FY 2020, not received from State in FY 2021.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## FINANCIAL SERVICES

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 536,209	\$ 630,014	\$ 93,805	17.49%	( A )
Employee Benefits	140,665	205,244	64,579	45.91%	( B )
Purchased Services	4,193	5,100	907	21.63%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	4,753	5,000	247	5.20%	
Furniture, Fixtures and Equipment	1,382	1,500	118	8.54%	
Other Expenses	2,138	2,766	628	29.37%	
<b>Total General Fund</b>	<b>\$ 689,340</b>	<b>\$ 849,624</b>	<b>\$ 160,284</b>	<b>23.25%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	3.10	3.10	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	3.00	3.00	-	-	
<b>Total Staff</b>	<b>6.10</b>	<b>6.10</b>	<b>-</b>	<b>-</b>	

- ( A ) Allocation overlap for succession management.
- ( B ) FRS rate and Health Insurance increase in FY 2021.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2020-2021

### HUMAN RESOURCES

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 368,466	\$ 375,988	\$ 7,522	2.04%	
Employee Benefits	129,874	132,856	2,982	2.30%	
Purchased Services	296,741	335,421	38,680	13.03%	( A )
Electric, Fuel and Oil	111	500	389	350.45%	
Materials and Supplies	35,315	51,056	15,741	44.57%	( A )
Furniture, Fixtures and Equipment	1,058	1,000	(58)	(5.48%)	
Other Expenses	25,345	26,189	844	3.33%	
<b>Total General Fund</b>	<b>\$ 856,910</b>	<b>\$ 923,010</b>	<b>\$ 66,100</b>	<b>7.71%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	2.00	2.00	-	-	
<b>Total Staff</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>-</b>	

( A ) Budget variance due to COVID-19 and the closure of school facilities.



# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2020-2021

### K12 ACADEMIC PROGRAMS

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 2,961,247	\$ 3,515,722	\$ 554,475	18.72%	( A )
Employee Benefits	797,976	1,025,813	227,837	28.55%	( A )
Purchased Services	239,075	241,792	2,717	1.14%	( A )
Electric, Fuel and Oil	104	-	(104)	(100.00%)	
Materials and Supplies	479,607	4,222,276	3,742,669	780.36%	( B )
Furniture, Fixtures and Equipment	16,483	7,481	(9,002)	(54.61%)	( C )
Other Expenses	30,330	53,511	23,181	76.43%	( D )
<b>Total General Fund</b>	<b>\$ 4,524,822</b>	<b>\$ 9,066,595</b>	<b>\$ 4,541,773</b>	<b>100.37%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	10.00	15.00	5.00	50.00%	( A )
Classroom Teacher	-	-	-	-	
Other Certified	5.50	9.90	4.40	80.00%	( A )
Paraprofessional	-	-	-	-	
Other Support Personnel	10.25	12.60	2.35	22.93%	( A )
<b>Total Staff</b>	<b>25.75</b>	<b>37.50</b>	<b>11.75</b>	<b>45.63%</b>	

- ( A ) Changes due to the Teaching and Learning Division reorganization.
- ( B ) Unspent categoricals and restricted funds from prior year carried forward into FY 2021.
- ( C ) Donations received in FY 2020, not anticipated in FY 2021.
- ( D ) Temporary duty allocations to be allocated to schools.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## LEGAL SERVICES

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 448,791	\$ 449,924	\$ 1,133	0.25%	
Employee Benefits	138,416	141,494	3,078	2.22%	
Purchased Services	360,265	629,792	269,527	74.81%	( A )
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	5,218	6,400	1,182	22.65%	( B )
Furniture, Fixtures and Equipment	409	-	(409)	(100.00%)	
Other Expenses	1,994	2,000	6	0.30%	
<b>Total General Fund</b>	<b>\$ 955,093</b>	<b>\$ 1,229,610</b>	<b>\$ 274,517</b>	<b>28.74%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	1.51	1.51	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	2.51	2.51	-	-	
<b>Total Staff</b>	<b>4.02</b>	<b>4.02</b>	<b>-</b>	<b>-</b>	

( A ) Attorney cost contingency in FY 2021.

( B ) Budget variance due to COVID-19 and the closure of school facilities.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2020-2021

### MAINTENANCE

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 6,968,766	\$ 7,410,321	\$ 441,555	6.34%	( A )
Employee Benefits	2,401,901	2,670,310	268,409	11.17%	( B )
Purchased Services	2,609,016	2,870,530	261,514	10.02%	( C )
Electric, Fuel and Oil	105,699	128,000	22,301	21.10%	( D )
Materials and Supplies	2,533,577	3,405,247	871,670	34.40%	( E )
Furniture, Fixtures and Equipment	96,525	99,848	3,323	3.44%	
Other Expenses	11,011	14,640	3,629	32.96%	( D )
<b>Total General Fund</b>	<b>\$ 14,726,495</b>	<b>\$ 16,598,896</b>	<b>\$ 1,872,401</b>	<b>12.71%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	-	-	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	146.39	146.39	-	-	
<b>Total Staff</b>	<b>146.39</b>	<b>146.39</b>	<b>-</b>	<b>-</b>	

- ( A ) Vacant positions in FY 2020.
- ( B ) FRS rate and Health Insurance increase in FY 2021.
- ( C ) Expected increase in grounds maintenance services and capital transfer per Capital Plan.
- ( D ) Capital transfer per Capital Plan.
- ( E ) Supplies purchased due to COVID-19.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## PAYROLL SERVICES

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 452,778	\$ 490,708	\$ 37,930	8.38%	(A)
Employee Benefits	142,023	161,725	19,702	13.87%	(B)
Purchased Services	227	925	698	307.49%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	4,324	4,550	226	5.23%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	219	6,050	5,831	2662.56%	(C)
<b>Total General Fund</b>	<b>\$ 599,571</b>	<b>\$ 663,958</b>	<b>\$ 64,387</b>	<b>10.74%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	6.40	6.40	-	-	
<b>Total Staff</b>	<b>8.40</b>	<b>8.40</b>	<b>-</b>	<b>-</b>	

- (A) Vacant positions in FY 2020.
- (B) FRS rate and Health Insurance increase in FY 2021.
- (C) Cyclical FRS fees.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2020-2021

### PROFESSIONAL LEARNING AND DIGITAL INNOVATION

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 758,400	\$ 981,447	\$ 223,047	29.41%	( A )
Employee Benefits	189,785	221,861	32,076	16.90%	( B )
Purchased Services	418,351	246,078	(172,273)	(41.18%)	( C )
Electric, Fuel and Oil	184	250	66	35.87%	
Materials and Supplies	159,674	162,962	3,288	2.06%	
Furniture, Fixtures and Equipment	2,317	2,390	73	3.15%	
Other Expenses	8,755	33,533	24,778	283.02%	( C )
<b>Total General Fund</b>	<b>\$ 1,537,466</b>	<b>\$ 1,648,521</b>	<b>\$ 111,055</b>	<b>7.22%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	4.00	4.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	1.00	1.50	0.50	50.00%	( A )
Paraprofessional	-	-	-	-	
Other Support Personnel	3.00	4.00	1.00	33.33%	( A )
<b>Total Staff</b>	<b>8.00</b>	<b>9.50</b>	<b>1.50</b>	<b>18.75%</b>	

- ( A ) Allocation shifted due to Teaching and Learning Division reorganization. Salary and benefit lapse in FY 2020 due to vacant positions.
- ( B ) FRS rate and Health Insurance increase in FY 2021.
- ( C ) Changes in funding due to the Teaching and Learning Division reorganization.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2020-2021

### PURCHASING

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 311,938	\$ 312,278	\$ 340	0.11%	
Employee Benefits	95,047	102,464	7,417	7.80%	(A)
Purchased Services	55,841	59,773	3,932	7.04%	(B)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	1,739	4,750	3,011	173.15%	(C)
Furniture, Fixtures and Equipment	-	20,093	20,093	100.00%	(D)
Other Expenses	1,098	1,250	152	13.84%	
<b>Total General Fund</b>	<b>\$ 465,663</b>	<b>\$ 500,608</b>	<b>\$ 34,945</b>	<b>7.50%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	0.94	0.94	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	3.61	3.61	-	-	
<b>Total Staff</b>	<b>4.55</b>	<b>4.55</b>	<b>-</b>	<b>-</b>	

- (A) FRS rate and Health Insurance increase in FY 2021.
- (B) Increase in contractual service costs, including copier maintenance.
- (C) Budget variance due to COVID-19 and the closure of school facilities.
- (D) Portable equipment allocation per Capital Plan.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## SAFETY AND SECURITY

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 96,076	\$ 99,915	\$ 3,839	4.00%	
Employee Benefits	30,946	38,929	7,983	25.80%	(A)
Purchased Services	1,412,263	1,009,163	(403,100)	(28.54%)	(B)
Electric, Fuel and Oil	843	600	(243)	(28.83%)	
Materials and Supplies	130,597	1,643,311	1,512,714	1158.31%	(C)
Furniture, Fixtures and Equipment	43,859	54,968	11,109	25.33%	(D)
Other Expenses	764	850	86	11.26%	
<b>Total General Fund</b>	<b>\$ 1,715,348</b>	<b>\$ 2,847,736</b>	<b>\$ 1,132,388</b>	<b>66.02%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	0.25	0.25	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.00	1.00	-	-	
<b>Total Staff</b>	<b>1.25</b>	<b>1.25</b>	<b>-</b>	<b>-</b>	

- (A) FRS rate and Health Insurance increase for FY 2021.
- (B) Capital transfer for safety initiatives and cyclical camera license software.
- (C) Supplies purchased due to COVID-19.
- (D) Capital transfer per the Capital Plan.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## SCHOOL BOARD

BUDGET COMPARISON						
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes	
Salaries	\$ 234,185	\$ 234,185	\$ -	-		
Employee Benefits	150,131	157,644	7,513	5.00%	( A )	
Purchased Services	66,919	125,470	58,551	87.50%	( B )	
Electric, Fuel and Oil	-	-	-	-		
Materials and Supplies	2,578	3,210	632	24.52%		
Furniture, Fixtures and Equipment	-	-	-	-		
Other Expenses	27,472	28,000	528	1.92%		
<b>Total General Fund</b>	<b>\$ 481,285</b>	<b>\$ 548,509</b>	<b>\$ 67,224</b>	<b>13.97%</b>		

COST CENTER STAFF DATA						
Staffing	2019-2020	2020-2021	Difference	% Change	Notes	
Administration	5.00	5.00	-	-		
Classroom Teacher	-	-	-	-		
Other Certified	-	-	-	-		
Paraprofessional	-	-	-	-		
Other Support Personnel	0.75	0.75	-	-		
<b>Total Staff</b>	<b>5.75</b>	<b>5.75</b>	<b>-</b>	<b>-</b>		

- ( A ) FRS rate and Health Insurance increase in FY 2021.  
 ( B ) Board approved Risk Assessment contract .



# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## SCHOOL CHOICE

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 221,931	\$ 163,052	\$ (58,879)	(26.53%)	( A )
Employee Benefits	63,308	43,366	(19,942)	(31.50%)	( A )
Purchased Services	18,738	2,263	(16,475)	(87.92%)	( A )
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	147,323	200	(147,123)	(99.86%)	( A )
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	214	975	761	355.61%	
<b>Total General Fund</b>	<b>\$ 451,514</b>	<b>\$ 209,856</b>	<b>\$ (241,658)</b>	<b>(53.52%)</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	0.50	-	(0.50)	(100.00%)	( A )
Paraprofessional	-	-	-	-	
Other Support Personnel	1.00	0.50	(0.50)	(50.00%)	( A )
<b>Total Staff</b>	<b>2.50</b>	<b>1.50</b>	<b>(1.00)</b>	<b>(40.00%)</b>	

( A ) Reorganization of Teaching and Learning Division.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## SCHOOL LEADERSHIP

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 290,183	\$ 1,464,306	\$ 1,174,123	404.61%	( A )
Employee Benefits	77,472	543,793	466,321	601.92%	( A )
Purchased Services	2,007	454,568	452,561	22549.13%	( A )
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	795	617,773	616,978	77607.30%	( A )
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	2,016	33,903	31,887	1581.70%	( B )
<b>Total General Fund</b>	<b>\$ 372,473</b>	<b>\$ 3,114,343</b>	<b>\$ 2,741,870</b>	<b>736.13%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	1.00	6.00	5.00	500.00%	( A )
Classroom Teacher	-	-	-	-	
Other Certified	-	2.50	2.50	100.00%	( A )
Paraprofessional	-	-	-	-	
Other Support Personnel	-	3.00	3.00	100.00%	( A )
<b>Total Staff</b>	<b>1.00</b>	<b>11.50</b>	<b>10.50</b>	<b>1050.00%</b>	

( A ) Reorganization of Teaching and Learning Division.

( B ) Budget variance due to COVID-19 and the closure of school facilities.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## STUDENT AND STAFF PROJECTIONS, ALLOCATIONS AND REPORTING

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 749,997	\$ 813,616	\$ 63,619	8.48%	( A )
Employee Benefits	240,126	279,384	39,258	16.35%	( B )
Purchased Services	6,828	10,100	3,272	47.92%	( C )
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	16,289	22,800	6,511	39.97%	( C )
Furniture, Fixtures and Equipment	5,575	5,195	(380)	(6.82%)	
Other Expenses	629	359	(270)	(42.93%)	
<b>Total General Fund</b>	<b>\$ 1,019,444</b>	<b>\$ 1,131,454</b>	<b>\$ 112,010</b>	<b>10.99%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	12.75	12.75	-	-	
<b>Total Staff</b>	<b>14.75</b>	<b>14.75</b>	<b>-</b>	<b>-</b>	

- ( A ) Annualization of salary for partial year.
- ( B ) FRS rate and Health Insurance increase for FY 2021
- ( C ) Budget variance due to COVID-19 and the closure of school facilities.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## STUDENT RELATIONS

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 412,600	\$ 422,640	\$ 10,040	2.43%	
Employee Benefits	129,293	132,794	3,501	2.71%	
Purchased Services	5,383	4,720	(663)	(12.32%)	
Electric, Fuel and Oil	359	300	(59)	(16.43%)	
Materials and Supplies	8,801	13,800	4,999	56.80%	( A )
Furniture, Fixtures and Equipment	1,906	2,000	94	4.93%	
Other Expenses	3,421	300	(3,121)	(91.23%)	( A )
<b>Total General Fund</b>	<b>\$ 561,763</b>	<b>\$ 576,554</b>	<b>\$ 14,791</b>	<b>2.63%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	4.50	4.50	-	-	
<b>Total Staff</b>	<b>5.50</b>	<b>5.50</b>	<b>-</b>	<b>-</b>	

( A ) Budget variance due to COVID-19 and the closure of school facilities.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## SUPERINTENDENT'S OFFICE

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 363,504	\$ 363,504	\$ -	-	
Employee Benefits	81,845	98,373	16,528	20.19%	(A)
Purchased Services	11,063	11,615	552	4.99%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	11,916	11,950	34	0.29%	
Furniture, Fixtures and Equipment	860	900	40	4.65%	
Other Expenses	21,201	22,250	1,049	4.95%	
<b>Total General Fund</b>	<b>\$ 490,389</b>	<b>\$ 508,592</b>	<b>\$ 18,203</b>	<b>3.71%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.25	1.25	-	-	
<b>Total Staff</b>	<b>2.25</b>	<b>2.25</b>	<b>-</b>	<b>-</b>	

(A) FRS rate and Health Insurance increase in FY 2021.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2020-2021

### TALENT MANAGEMENT

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,510,938	\$ 1,485,494	\$ (25,444)	(1.68%)	
Employee Benefits	457,556	489,217	31,661	6.92%	( A )
Purchased Services	260,197	276,544	16,347	6.28%	( B )
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	42,170	55,400	13,230	31.37%	( B )
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	100	100	-	-	
<b>Total General Fund</b>	<b>\$ 2,270,961</b>	<b>\$ 2,306,755</b>	<b>\$ 35,794</b>	<b>1.58%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	4.00	4.00	-	-	
Classroom Teacher	5.00	5.00	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	19.94	19.94	-	-	
<b>Total Staff</b>	<b>28.94</b>	<b>28.94</b>	<b>-</b>	<b>-</b>	

( A ) FRS rate and Health Insurance increase in FY 2021.

( B ) Budget variance due to COVID-19 and the closure of school facilities.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## TEACHING AND LEARNING

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 439,865	\$ 332,709	\$ (107,156)	(24.36%)	( A )
Employee Benefits	140,872	117,186	(23,686)	(16.81%)	( A )
Purchased Services	277,936	177,200	(100,736)	(36.24%)	( A )
Electric, Fuel and Oil	39	-	(39)	(100.00%)	
Materials and Supplies	23,539	46,616	23,077	98.04%	( B )
Furniture, Fixtures and Equipment	14,232	2,744	(11,488)	(80.72%)	( C )
Other Expenses	310	1,000	690	222.58%	
<b>Total General Fund</b>	<b>\$ 896,793</b>	<b>\$ 677,455</b>	<b>\$ (219,338)</b>	<b>(24.46%)</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	1.00	-	(1.00)	(100.00%)	( A )
Paraprofessional	-	-	-	-	
Other Support Personnel	1.95	1.70	(0.25)	(12.82%)	( A )
<b>Total Staff</b>	<b>3.95</b>	<b>2.70</b>	<b>(1.25)</b>	<b>(31.65%)</b>	

- ( A ) Reorganization of Teaching and Learning Division.
- ( B ) Budget variance due to COVID-19 and the closure of school facilities.
- ( C ) Equipment purchased in FY 2020, not anticipated in FY 2021.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2020-2021

### TECHNOLOGY

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 3,188,215	\$ 3,705,187	\$ 516,972	16.22%	(A)
Employee Benefits	959,054	1,205,178	246,124	25.66%	(B)
Purchased Services	4,894,012	4,873,740	(20,272)	(0.41%)	
Electric, Fuel and Oil	5,059	5,782	723	14.29%	
Materials and Supplies	71,788	139,060	67,272	93.71%	(C)
Furniture, Fixtures and Equipment	35,716,726	16,231,903	(19,484,823)	(54.55%)	(D)
Other Expenses	15,006	17,475	2,469	16.45%	(C)
<b>Total General Fund</b>	<b>\$ 44,849,860</b>	<b>\$ 26,178,325</b>	<b>\$(18,671,535)</b>	<b>(41.63%)</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	6.00	6.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	53.94	53.44	(0.50)	(0.93%)	(A)
<b>Total Staff</b>	<b>59.94</b>	<b>59.44</b>	<b>(0.50)</b>	<b>(0.83%)</b>	

- (A) Vacant positions in FY 2020 offset by a reduction.
- (B) FRS rate and Health Insurance increase in FY 2021.
- (C) Budget variance due to COVID-19 and the closure of school facilities.
- (D) Capital Transfer per the Capital Plan.



# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2020-2021

### TRANSPORTATION

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 13,119,713	\$ 13,537,930	\$ 418,217	3.19%	
Employee Benefits	6,064,388	6,584,451	520,063	8.58%	( A )
Purchased Services	807,147	886,861	79,714	9.88%	( B )
Electric, Fuel and Oil	1,376,947	2,159,062	782,115	56.80%	( B )
Materials and Supplies	827,398	1,094,630	267,232	32.30%	( B )
Furniture, Fixtures and Equipment	64,616	93,701	29,085	45.01%	( B )
Other Expenses	612,324	772,000	159,676	26.08%	( B )
<b>Total General Fund</b>	<b>\$ 22,872,533</b>	<b>\$ 25,128,635</b>	<b>\$ 2,256,102</b>	<b>9.86%</b>	

COST CENTER STAFF DATA					
Staffing	2019-2020	2020-2021	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	447.00	447.00	-	-	
<b>Total Staff</b>	<b>448.00</b>	<b>448.00</b>	<b>-</b>	<b>-</b>	

- ( A ) FRS rate and Health Insurance increase in FY 2021.
- ( B ) Budget variance due to COVID-19 and the closure of school facilities.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2020-2021

## UTILITIES/COMM/OTHER COUNTY-WIDE EXPENSES

BUDGET COMPARISON					
Description	2019-2020 Expenditures and Encumbrances	2020-2021 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 56,995	\$ 58,325	\$ 1,330	2.33%	
Employee Benefits	46,958	520,460	473,502	1008.35%	(A)
Purchased Services	1,515,334	2,628,997	1,113,663	73.49%	(B)
Electric, Fuel and Oil	326,273	1,717,124	1,390,851	426.28%	(C)
Materials and Supplies	-	-	-	-	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	-	-	-	-	
Transfers	-	3,584,145	3,584,145	100.00%	(D)
<b>Total General Fund</b>	<b>\$ 1,945,560</b>	<b>\$ 8,509,051</b>	<b>\$ 6,563,491</b>	<b>337.36%</b>	

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	-	-	
<b>Total Staff</b>	<b>1.10</b>	<b>1.10</b>	<b>-</b>	<b>-</b>	

- (A) Anticipated increase in unemployment costs.
- (B) Custodial contract increase and other districtwide allocations to be distributed during FY 2021.
- (C) Budget variance due to COVID-19 and the closure of school facilities.
- (D) Transfer to Nutrition Services.