



FORT ZUMWALT  
SCHOOL DISTRICT

O'Fallon, Missouri  
St. Charles County

*December Revised*

# Annual Budget 2019-2020



Dr. Bernard J. DuBray, Superintendent  
Jeffrey K. Orr, CPA, Chief Financial Officer  
December 16 2019

# ***BUDGET MESSAGE***

## ***December 2019-2020***



The 2019-20 December revised budget is the result of a detailed assessment of the Fort Zumwalt School District's finances by administration. It is being presented based on the best information available at this time. A detailed review of all revenues and expenses was completed to reflect administration's best estimates.

The 2019-20 December revised budget is projecting a total ending fund balance of \$44.2 million for all funds and an operating fund balance of \$25.3 million or 11.0%. This budget is showing a combined spend down of balances totaling \$29.3 million. The majority of this spend down is related to \$32.6 million in capital balances received in a prior year that was financed by proceeds from general obligation bonds. Part of this spend down is due to deficit spending in the operating funds totaling \$1.97 million. This deficit is attributed to increases in salaries and related benefits partially offset by reductions in supply costs.

Total revenues in the 2019-20 December budget are projected to be \$250.1 million. When compared to the 2019-20 Original budget, this represents a net increase of \$1.0 million in revenues for all funds. These increases are the result of several positive changes including \$1.6 million more in property tax growth, \$0.4 million in projected Prop C sales taxes, and \$0.3 million from additional federal funding. These increases were partially offset by reductions of \$0.4 million in interest earnings and \$0.6 million in formula revenue. The reduction in interest is due to rate cuts by the fed and the reduction in formula funding is due to negative prior year adjustments in the State Adequacy Target (SAT) combined with a decline in student enrollment. The increase in property taxes is related to taxation upon occupancy from new construction, and the increase in Prop C is related to projections reported by DESE. In total, net revenue improved by \$1.0 when compared to the Original budget.

Total expenses in the 2019-20 December revised budget are projected to be \$279.4 million. When compared to the 2019-20 Original budget, this is a net decrease of \$0.3 million. Much of this decrease is related to the reduction of capital budgets, which decreased expenses by \$0.3 million. There were also some minor reductions in staffing costs, but those were offset by increases in tuition expenses from the online summer school program.

In summary, the 2019-20 December revised budget is projecting a deficit in the operating funds of \$1.97 million with an overall spend down of \$29.3 million for all funds. The majority of this spend down is attributed to capital projects financed by bond proceeds received in prior years. Even though the operating budget is still not balanced, revenues were projected to grow by \$1.0 million when compared to the Original budget. This has reduced the operating deficit by \$1.0 million and is a positive move toward balancing the budget. As always, administration will continue to look for ways to reduce expenses and enhance revenues.

## Tax Rate and Assessed Valuation Historical Data

| Year      | Tax Rate  | Percentage Change | Assessed Valuation (a) | Percentage Change |
|-----------|-----------|-------------------|------------------------|-------------------|
| 2005-2006 | \$ 4.5521 | -8.1%             | 1,869,542,215          | 15.5%             |
| 2006-2007 | \$ 4.5629 | 0.2%              | 1,960,451,732          | 4.9%              |
| 2007-2008 | \$ 4.3789 | -4.0%             | 2,162,615,797          | 10.3%             |
| 2008-2009 | \$ 4.3811 | 0.1%              | 2,191,902,718          | 1.4%              |
| 2009-2010 | \$ 4.5967 | 4.9%              | 2,049,930,390          | -6.5%             |
| 2010-2011 | \$ 4.5968 | 0.0%              | 2,069,495,040          | 1.0%              |
| 2011-2012 | \$ 4.7611 | 3.6%              | 2,020,602,556          | -2.4%             |
| 2012-2013 | \$ 4.7936 | 0.7%              | 2,059,922,643          | 1.9%              |
| 2013-2014 | \$ 4.8438 | 1.0%              | 2,005,071,600          | -2.7%             |
| 2014-2015 | \$ 4.8438 | 0.0%              | 2,032,578,192          | 1.4%              |
| 2015-2016 | \$ 4.7446 | -2.0%             | 2,178,895,863          | 7.2%              |
| 2016-2017 | \$ 5.2465 | 10.6%             | 2,230,759,592          | 2.4%              |
| 2017-2018 | \$ 5.0467 | -3.8%             | 2,428,091,641          | 8.8%              |
| 2018-2019 | \$ 5.0517 | 0.1%              | 2,455,390,247          | 1.1%              |
| 2019-2020 | \$ 4.8506 | -4.0%             | 2,688,582,725          | 9.5%              |

(a) Assessed valuation includes real estate, personal property, and railroad and utility taxes. Assessed valuation has been reduced for property under local TIF.

| <b>Assessed Valuation</b> |  |  |
|---------------------------|--|--|
|                           | <b>Prior Tax Year<br/>(At Time of Billing)</b> | <b>Current Tax Year<br/>(At Time of Billing)</b> |
|                           | <b>2019</b>                                    | <b>2020</b>                                      |
| Real Estate               | \$ 2,049,520,034                               | \$ 2,274,751,008                                 |
| Personal Property         | \$ 405,870,213                                 | \$ 413,831,717                                   |
| <b>TOTAL</b>              | <b>\$ 2,455,390,247</b>                        | <b>\$ 2,688,582,725</b>                          |

| <b>Revenue By Fund</b> |   |  |
|------------------------|---|--|
|                        | <b>Revenues<br/>100%<br/>Collection</b> | <b>Rates per \$100 of<br/>Assessed<br/>Valuation</b> |
| General                | \$ 48,141,762                           | 179.06 cents   |
| Special                | \$ 61,837,403                           | 230.00 cents   |
| Debt Service           | \$ 18,551,221                           | 69.00 cents  |
| Capital Projects       | \$ 1,882,008                            | 7.00 cents   |
| <b>TOTAL</b>           | <b>\$ 130,412,394</b>                   | <b>485.06 cents</b>                                  |

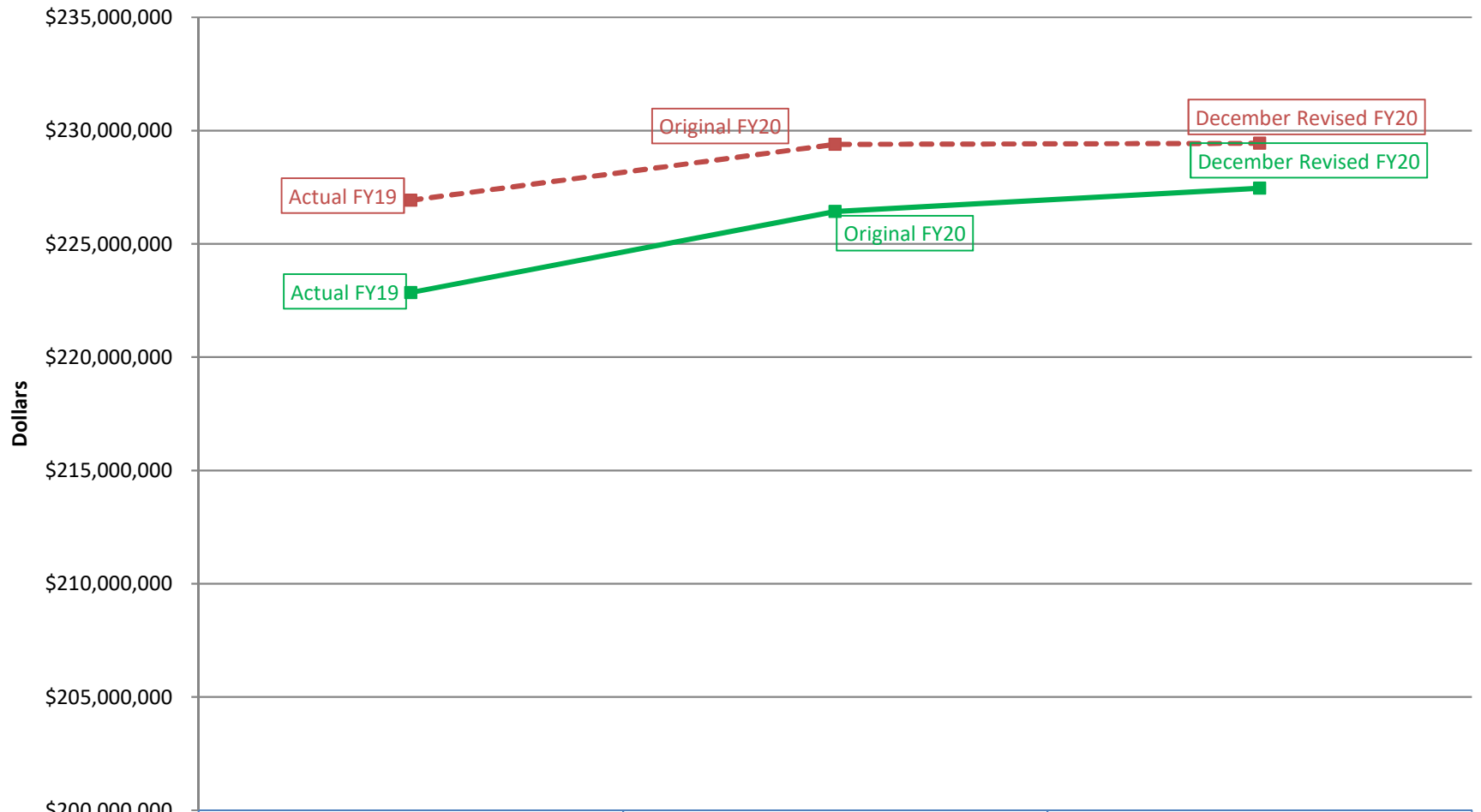
**2019-2020**  
**Summary of Revenues, Expenditures, Fund Balances by Fund**  
**December Revised Budget**  
**(\$ in 000s)**

|                        | <u>General<br/>Fund</u> | <u>Teachers'<br/>Fund</u> | <u>Debt Service<br/>Fund</u> | <u>Capital Outlay<br/>Fund</u> | <u>Total</u>     |
|------------------------|-------------------------|---------------------------|------------------------------|--------------------------------|------------------|
| Beginning Fund Balance | \$ 27,256               | \$ -                      | \$ 16,087                    | \$ 30,230                      | \$ 73,573        |
| Revenues               | 75,637                  | 151,823                   | 19,703                       | 2,888                          | 250,051          |
| Expenditures           | 72,918                  | 156,520                   | 17,318                       | 32,669                         | 279,425          |
| Surplus (Deficit)      | 2,719                   | (4,697)                   | 2,385                        | (29,781)                       | (29,374)         |
| Transfer               | (4,697)                 | 4,697                     | -                            | -                              | -                |
| Ending Fund Balance    | <u>\$ 25,278</u>        | <u>\$ -</u>               | <u>\$ 18,472</u>             | <u>\$ 449</u>                  | <u>\$ 44,199</u> |

**2019-2020**  
**Fund Balance Summary**  
**(\$ in 000s)**

|                        | <b>Actual<br/>FY19</b> | <b>Original<br/>Budget<br/>FY20</b> | <b>December<br/>Revised Budget<br/>FY20</b> |
|------------------------|------------------------|-------------------------------------|---|
| Beginning Fund Balance | \$ 85,307              | \$ 72,977                           | \$ 73,573                                   |
| Revenues               | 244,069                | 249,062                             | 250,051                                     |
| Expenditures           | 255,803                | 279,654                             | 279,425                                     |
| (Deficit) Surplus      | (11,734)               | (30,592)                            | (29,374)                                    |
| Ending Fund Balance    | <u>\$ 73,573</u>       | <u>\$ 42,385</u>                    | <u>\$ 44,199</u>                            |

**2018-2019  
Revenue vs. Expense  
Teacher and General Funds Only  
(operating funds)**



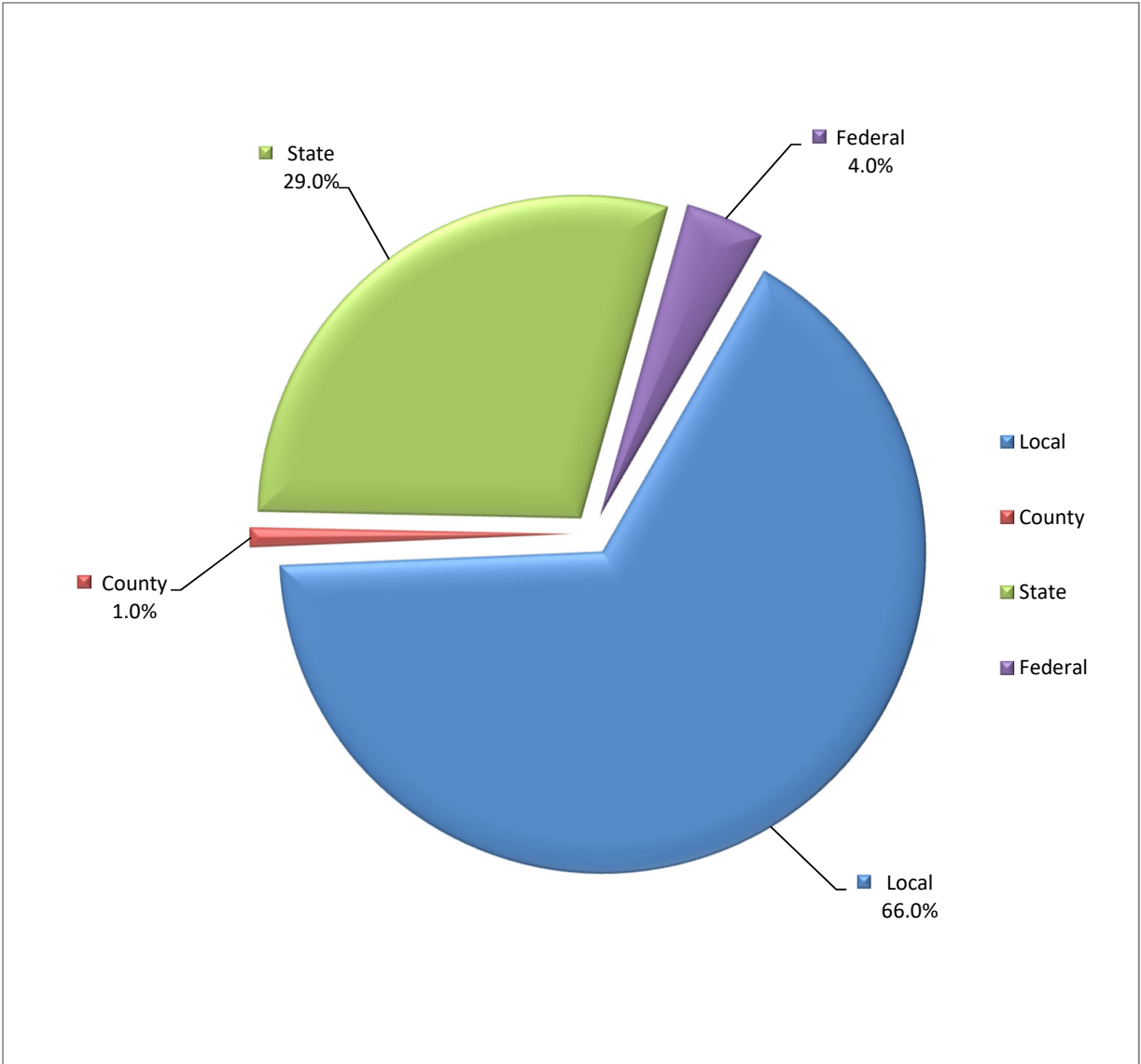
|         | Actual FY19   | Original FY20 | December Revised FY20 |
|---------|---------------|---------------|-----------------------|
| Expense | \$226,926,451 | \$229,396,653 | \$229,437,803         |
| Revenue | \$222,851,999 | \$226,423,135 | \$227,459,573         |

**2019-2020**  
**Summary of Major Variances**  
**Original FY20 Budget vs. FY20 December Revised**

| <b>REVENUE</b>                      | <b>Increase/<br/>(Decrease)</b> | <b>Reason</b>  |
|-------------------------------------|---------------------------------|--|
| Taxes, Current and Delinquent       | \$ 1,561,334                    | Estimated increase in property values from taxation upon occupancy.                        |
| Prop C sales Taxes                  | 372,295                         | Increase based on projection from DESE.  |
| In Lieu of Tax                      | (299,279)                       | Reduced to offset loss of Old Towne St. Peters TIF dissolution                             |
| Interest Earnings                   | (360,060)                       | Decrease in interest rates   |
| Miscellaneous Local                 | 142,549                         | Increase in insurance rebate   |
| Basic Formula                       | (634,275)                       | Negative prior year adjustment to State Adequacy Target combined with declining enrollment |
| Federal Programs                    | 251,709                         | Adjust to match final funding awarded by State   |
| Other - Net                         | (45,728)                        | Misc.  |
| <b>Net Change in Revenue</b>        | <u>\$ 988,545</u>               |  |
| <b>EXPENDITURES</b>                 |                                 |  |
| Salaries                            | \$ (165,599)                    | Adjust to match staffing and salary changes  |
| Fringe Benefits                     | 89,170                          | Adjust to match staffing and salary changes  |
| Tuition                             | 131,223                         | Increase to pay for summer online programming  |
| Capital Outlay                      | (270,375)                       | Change in capital budgets related to unspent bond funds                                    |
| Other - Net                         | (13,644)                        | Misc.  |
| <b>Net Change in Expenditures</b>   | <u>\$ (229,225)</u>             |  |
| <b>Net Change Surplus/(Deficit)</b> | <u><u>\$ 1,217,769</u></u>      |  |

**2019-2020  
Summary of Revenues by Source  
(\$ in 000s)**

|                       | <u>Actual<br/>FY19</u> | <u>Original<br/>Budget<br/>FY20</u> | <u>December<br/>Revised Budget<br/>FY20</u> | <u>Change<br/>Original vs.<br/>December Revised</u> | <u>%<br/>Change</u> |
|-----------------------|------------------------|-------------------------------------|---|---|---------------------|
| Local                 | \$ 159,341             | \$ 163,339                          | \$ 164,680                                  | \$ 1,341  | 0.8%                |
| County                | 2,981                  | 3,173                               | 3,090                                       | (83)  | -2.6%               |
| State                 | 72,451                 | 72,990                              | 72,333                                      | (657)   | -0.9%               |
| Federal               | 9,060                  | 9,332                               | 9,584                                       | 252   | 2.7%                |
| Non-Current           | 14                     | -                                   | -   | -   | 100.0%              |
| Contracted Services   | 233                    | 228                                 | 364   | 136   | 59.6%               |
| <b>TOTAL REVENUES</b> | <b>\$ 244,080</b>      | <b>\$ 249,062</b>                   | <b>\$ 250,051</b>                           | <b>\$ 989</b>                                       | <b>0.4%</b>         |





**2019-2020**  
**Detailed Revenues by Object by Year**  
**All Funds**

|  | Actual<br>FY19        | Original<br>Budget<br>FY20 | December<br>Revised Budget<br>FY20 | Change<br>Original vs.<br>December Revised | %            |
|--|-----------------------|----------------------------|------------------------------------|--|--------------|
|  |                       |                            |                                    |  | Change       |
| <b>LOCAL REVENUE</b>                     |                       |                            |                                    |  |              |
| Taxes, Current Year                      | \$ 118,823,889        | \$ 123,449,283             | \$ 125,010,617                     | \$ 1,561,334                               | 1.3%         |
| Taxes, Prior Year                        | 4,654,983             | 5,609,681                  | 5,609,681                          | -  |              |
| Sales Tax (Prop C)                       | 17,531,375            | 17,627,648                 | 17,999,943                         | 372,295                                    | 2.1%         |
| Financial Institution Tax (Intangible)   | 148,136               | 148,136                    | 148,136                            | -  |              |
| M & M Surcharge                          | 2,644,737             | 2,583,792                  | 2,644,737                          | 60,945                                     | 2.4%         |
| In Lieu of Tax                           | 2,137,242             | 564,569                    | 265,290                            | (299,279)                                  | -53.0%       |
| Field Trip Receipts                      | 122,992               | 118,000                    | 118,000                            | -  |              |
| Investment Earnings                      | 2,359,434             | 2,221,842                  | 1,861,782                          | (360,060)                                  | -16.2%       |
| Food Service-Students                    | 2,258,978             | 2,185,900                  | 2,185,900                          | -  |              |
| Food Service-Adult                       | 77,250                | 66,794                     | 66,794                             | -  |              |
| Food Service-Ala Carte                   | 2,745,848             | 2,702,748                  | 2,702,748                          | -  |              |
| Student Activities                       | 4,110,625             | 4,357,913                  | 4,220,625                          | (137,288)                                  | -3.2%        |
| Athletics                                | 97,919                | 101,606                    | 101,606                            | -  |              |
| Pre-School Tuition                       | 579,980               | 575,410                    | 575,410                            | -  |              |
| Scholarship Program Donations            | 29,174                | 23,000                     | 23,000                             | -  |              |
| Prior Period Adjustment                  | 602,538               | 467,000                    | 467,000                            | -  |              |
| Miscellaneous Local Revenue              | 415,423               | 535,593                    | 678,142                            | 142,549                                    | 26.6%        |
| <b>Total Local</b>                       | <b>\$ 159,340,524</b> | <b>\$ 163,338,915</b>      | <b>\$ 164,679,411</b>              | <b>\$ 1,340,496</b>                        | <b>0.8%</b>  |
| <b>COUNTY REVENUE</b>                    |                       |                            |                                    |  |              |
| Fines and Forfeitures                    | \$ 203,794            | \$ 286,794                 | \$ 203,795                         | \$ (82,999)                                | -28.9%       |
| State Assessed Utilities                 | 2,777,058             | 2,885,835                  | 2,885,835                          | -  |              |
| <b>Total County</b>                      | <b>\$ 2,980,853</b>   | <b>\$ 3,172,629</b>        | <b>\$ 3,089,630</b>                | <b>\$ (82,999)</b>                         | <b>-2.6%</b> |
| <b>STATE REVENUE</b>                     |                       |                            |                                    |  |              |
| Basic Formula                            | \$ 51,759,801         | \$ 51,800,005              | \$ 50,957,188                      | \$ (842,817)                               | -1.6%        |
| Transportation                           | 2,171,480             | 2,384,755                  | 2,397,057                          | 12,302                                     | 0.5%         |
| Early Childhood Special Education        | 7,848,328             | 8,057,375                  | 8,018,314                          | (39,061)                                   | -0.5%        |
| Basic Formula-Classroom Trust Fund       | 6,946,927             | 6,938,852                  | 7,147,394                          | 208,542                                    | 3.0%         |
| Early Childhood-Parents as Teachers      | 351,430               | 347,030                    | 351,430                            | 4,400                                      | 1.3%         |
| Vocational Technical Aid                 | 153,142               | 153,142                    | 153,142                            | -  |              |
| Food Service - State                     | 43,137                | 45,000                     | 45,000                             | -  |              |
| Vocational Enhancement                   | -                     | 87,102                     | 87,102                             | -  |              |
| Public Placement                         | 13,150                | 13,150                     | 13,150                             | -  |              |
| High Needs Fund                          | 3,163,454             | 3,163,454                  | 3,163,454                          | -  |              |
| <b>Total State</b>                       | <b>\$ 72,451,112</b>  | <b>\$ 72,989,865</b>       | <b>\$ 72,333,231</b>               | <b>\$ (656,634)</b>                        | <b>-0.9%</b> |
| <b>FEDERAL REVENUE</b>                   |                       |                            |                                    |  |              |
| Medicaid                                 | \$ 489,677            | \$ 469,315                 | \$ 489,677                         | \$ 20,362                                  | 4.3%         |
| Vocational (Perkins)                     | 182,129               | 174,176                    | 192,166                            | 17,990                                     | 10.3%        |
| Collaborative Work Project (IDEA)        | 267,508               | 340,000                    | 375,068                            | 35,068                                     | 10.3%        |
| Individuals with Disabilities Act (IDEA) | 3,451,552             | 3,439,151                  | 3,421,502                          | (17,649)                                   | -0.5%        |
| Early Childhood Special Education        | 501,059               | 501,059                    | 540,120                            | 39,061                                     | 7.8%         |
| School Lunch Program                     | 1,726,727             | 1,709,586                  | 1,726,727                          | 17,141                                     | 1.0%         |
| School Breakfast Program                 | 428,862               | 421,131                    | 428,862                            | 7,731                                      | 1.8%         |
| Title I                                  | 1,079,794             | 1,295,172                  | 1,403,020                          | 107,848                                    | 8.3%         |
| Title II                                 | 269,383               | 333,546                    | 339,416                            | 5,870                                      | 1.8%         |
| Title III Limited English Proficiency    | 78,626                | 78,626                     | 71,815                             | (6,811)                                    | -8.7%        |
| Title IV.A                               | 57,718                | 61,593                     | 84,381                             | 22,788                                     | 37.0%        |
| Other Federal Revenue                    | 527,437               | 508,880                    | 511,190                            | 2,310                                      |              |
| <b>Total Federal</b>                     | <b>\$ 9,060,471</b>   | <b>\$ 9,332,235</b>        | <b>\$ 9,583,944</b>                | <b>\$ 251,709</b>                          | <b>2.7%</b>  |
| <b>NON-CURRENT REVENUE</b>               |                       |                            |                                    |  |              |
| Sale of Bonds                            | 13,558                | -                          | -                                  | -  |              |
| <b>Total Non-Current</b>                 | <b>\$ 13,558</b>      | <b>\$ -</b>                | <b>\$ -</b>                        | <b>\$ -</b>                                |              |
| <b>CONTRACTED SERVICES REVENUE</b>       |                       |                            |                                    |  |              |
| Sale of Other Property                   | \$ 204,951            | \$ 185,025                 | \$ 185,025                         | \$ -                                       |              |
| Contract Education Services              | 14,828                | 28,390                     | 164,363                            | 135,973                                    | 478.9%       |
| Transportation From Other Districts      | -                     | 15,000                     | 15,000                             | -  |              |
| <b>Total Contracted Services</b>         | <b>\$ 233,337</b>     | <b>\$ 228,415</b>          | <b>\$ 364,388</b>                  | <b>\$ 135,973</b>                          | <b>59.5%</b> |
| <b>Total Revenue</b>                     | <b>\$ 244,079,855</b> | <b>\$ 249,062,059</b>      | <b>\$ 250,050,604</b>              | <b>\$ 988,545</b>                          | <b>0.4%</b>  |

**2019-2020**  
**Summary of Revenues by Fund by Year**  
**(\$ in 000s)**

|                       | <u>Actual<br/>FY19</u>   | <u>Original<br/>Budget<br/>FY20</u> | <u>December<br/>Revised Budget<br/>FY20</u> | <u>Change<br/>Original vs.<br/>December Revised</u> | <u>%<br/>Change</u> |
|-----------------------|--------------------------|-------------------------------------|---|---|---------------------|
| General Fund          | \$ 73,902                | \$ 71,513                           | \$ 75,637                                   | \$ 4,124  | 5.8%                |
| Teachers' Fund        | 148,950                  | 154,910                             | 151,823                                     | (3,087)   | -2.0%               |
| Debt Service Fund     | 18,399                   | 19,746                              | 19,703                                      | (43)  | -0.2%               |
| Capital Outlay Fund   | 2,819                    | 2,893                               | 2,888                                       | (5)   | -0.2%               |
| <b>TOTAL REVENUES</b> | <b><u>\$ 244,069</u></b> | <b><u>\$ 249,062</u></b>            | <b><u>\$ 250,051</u></b>                    | <b><u>\$ 989</u></b>                                | <b><u>0.4%</u></b>  |

**2019-2020**  
**Detailed Revenues by Object by Fund**  
**December Revised Budget**

|  | <b>General<br/>Fund</b> | <b>Teachers'<br/>Fund</b> | <b>Debt Service<br/>Fund</b> | <b>Capital Outlay<br/>Fund</b> | <b>Total</b>          |
|--|-------------------------|---------------------------|------------------------------|--------------------------------|-----------------------|
| <b>LOCAL REVENUE</b>                     |                         |                           |                              |                                |                       |
| Taxes, Current Year                      | \$ 46,147,707           | \$ 59,276,047             | \$ 17,782,810                | \$ 1,804,053                   | \$ 125,010,617        |
| Taxes, Prior Year                        | 2,070,816               | 2,659,932                 | 797,979                      | 80,954                         | 5,609,681             |
| Sales Tax (Prop C)                       | -                       | 17,999,943                | -                            | -                              | 17,999,943            |
| Financial Institution Tax                | -                       | -                         | -                            | 148,136                        | 148,136               |
| M & M Surcharge                          | 2,644,737               | -                         | -                            | -                              | 2,644,737             |
| In Lieu of Tax                           | 97,932                  | 125,792                   | 37,738                       | 3,828                          | 265,290               |
| Field Trip Receipts                      | 118,000                 | -                         | -                            | -                              | 118,000               |
| Investment Earnings                      | 601,782                 | 240,000                   | 220,000                      | 800,000                        | 1,861,782             |
| Food Service-Students                    | 2,185,900               | -                         | -                            | -                              | 2,185,900             |
| Food Service-Adult                       | 66,794                  | -                         | -                            | -                              | 66,794                |
| Food Service-Ala Carte                   | 2,702,748               | -                         | -                            | -                              | 2,702,748             |
| Student Activities                       | 4,220,625               | -                         | -                            | -                              | 4,220,625             |
| Athletics                                | 101,606                 | -                         | -                            | -                              | 101,606               |
| Pre-School Tuition                       | 345,246                 | 230,164                   | -                            | -                              | 575,410               |
| Scholarship Program Donations            | 23,000                  | -                         | -                            | -                              | 23,000                |
| Prior Period Adjustment                  | 467,000                 | -                         | -                            | -                              | 467,000               |
| Miscellaneous Local Revenue              | 678,142                 | -                         | -                            | -                              | 678,142               |
| <b>Total Local</b>                       | <b>\$ 62,472,035</b>    | <b>\$ 80,531,878</b>      | <b>\$ 18,838,527</b>         | <b>\$ 2,836,971</b>            | <b>\$ 164,679,411</b> |
| <b>COUNTY REVENUE</b>                    |                         |                           |                              |                                |                       |
| Fines and Forfeitures                    | \$ -                    | \$ 203,795                | \$ -                         | \$ -                           | \$ 203,795            |
| State Assessed Utilities                 | 1,080,358               | 1,400,849                 | 353,230                      | 51,398                         | 2,885,835             |
| <b>Total County</b>                      | <b>\$ 1,080,358</b>     | <b>\$ 1,604,644</b>       | <b>\$ 353,230</b>            | <b>\$ 51,398</b>               | <b>\$ 3,089,630</b>   |
| <b>STATE REVENUE</b>                     |                         |                           |                              |                                |                       |
| Basic Formula                            | \$ -                    | \$ 50,957,188             | \$ -                         | \$ -                           | \$ 50,957,188         |
| Transportation                           | 2,397,057               | -                         | -                            | -                              | 2,397,057             |
| Early Childhood Special Education        | 1,202,747               | 6,815,567                 | -                            | -                              | 8,018,314             |
| Formula-Classroom Trust Fund             | -                       | 7,147,394                 | -                            | -                              | 7,147,394             |
| Early Childhood-Parents as Teachers      | 344,401                 | 7,029                     | -                            | -                              | 351,430               |
| Vocational Technical Aid                 | 153,142                 | -                         | -                            | -                              | 153,142               |
| Food Service - State                     | 45,000                  | -                         | -                            | -                              | 45,000                |
| Vocational Enhancement                   | 87,102                  | -                         | -                            | -                              | 87,102                |
| Public Placement                         | 13,150                  | -                         | -                            | -                              | 13,150                |
| High Needs Fund                          | 3,163,454               | -                         | -                            | -                              | 3,163,454             |
| <b>Total State</b>                       | <b>\$ 7,406,053</b>     | <b>\$ 64,927,178</b>      | <b>\$ -</b>                  | <b>\$ -</b>                    | <b>\$ 72,333,231</b>  |
| <b>FEDERAL REVENUE</b>                   |                         |                           |                              |                                |                       |
| Medicaid                                 | \$ 489,677              | \$ -                      | \$ -                         | \$ -                           | \$ 489,677            |
| Vocational (Perkins)                     | -                       | 192,166                   | -                            | -                              | 192,166               |
| (IDEA) Grants                            | 375,068                 | -                         | -                            | -                              | 375,068               |
| Individuals with Disabilities Act (IDEA) | 58,166                  | 3,363,336                 | -                            | -                              | 3,421,502             |
| Early Childhood Special Education        | 81,018                  | 459,102                   | -                            | -                              | 540,120               |
| School Lunch Program                     | 1,726,727               | -                         | -                            | -                              | 1,726,727             |
| School Breakfast Program                 | 428,862                 | -                         | -                            | -                              | 428,862               |
| Title I                                  | 753,635                 | 649,385                   | -                            | -                              | 1,403,020             |
| Title II                                 | 244,692                 | 94,724                    | -                            | -                              | 339,416               |
| Title IV.A                               | 84,381                  | -                         | -                            | -                              | 84,381                |
| Title III Limited English Proficiency    | 71,815                  | -                         | -                            | -                              | 71,815                |
| Other Federal Revenue                    | -                       | 285                       | 510,905                      | -                              | 511,190               |
| <b>Total Federal</b>                     | <b>\$ 4,314,041</b>     | <b>\$ 4,758,998</b>       | <b>\$ 510,905</b>            | <b>\$ -</b>                    | <b>\$ 9,583,944</b>   |
| <b>CONTRACTED SERVICES</b>               |                         |                           |                              |                                |                       |
| Sale of Other Property                   | \$ 185,025              | \$ -                      | \$ -                         | \$ -                           | \$ 185,025            |
| Contract Education Services              | 164,363                 | -                         | -                            | -                              | 164,363               |
| Transport Other Districts                | 15,000                  | -                         | -                            | -                              | -                     |
| <b>Total Contracted Services</b>         | <b>\$ 364,388</b>       | <b>\$ -</b>               | <b>\$ -</b>                  | <b>\$ -</b>                    | <b>\$ 349,388</b>     |
| <b>Total Revenue</b>                     | <b>\$ 75,636,875</b>    | <b>\$ 151,822,698</b>     | <b>\$ 19,702,662</b>         | <b>\$ 2,888,369</b>            | <b>\$ 250,050,604</b> |

**2019-2020**  
**Detailed Revenues by Object by Year**  
**General Fund**

|  | Actual<br>FY19       | Original<br>Budget<br>FY20 | December<br>Revised Budget<br>FY20 | Change<br>Original vs.<br>December Revised | %<br>Change  |
|--|----------------------|----------------------------|------------------------------------|--|--------------|
| <b>LOCAL REVENUE</b>                     |                      |                            |                                    |  |              |
| Taxes, Current Year                      | \$ 44,495,740        | \$ 42,044,518              | \$ 46,147,707                      | \$ 4,103,189                               | 9.8%         |
| Taxes, Prior Year                        | 1,748,221            | 1,910,552                  | 2,070,816                          | 160,264                                    | 8.4%         |
| M & M Surcharge                          | 2,644,737            | 2,583,792                  | 2,644,737                          | 60,945                                     | 2.4%         |
| In Lieu of Tax                           | 800,151              | 192,282                    | 97,932                             | (94,351)                                   | -49.1%       |
| Field Trip Receipts                      | 122,992              | 118,000                    | 118,000                            | -  |              |
| Investment Earnings                      | 862,317              | 961,842                    | 601,782                            | (360,060)                                  | -37.4%       |
| Food Service-Students                    | 2,258,978            | 2,185,900                  | 2,185,900                          | -  |              |
| Food Service-Adult                       | 77,250               | 66,794                     | 66,794                             | -  |              |
| Food Service-Ala Carte                   | 2,745,848            | 2,702,748                  | 2,702,748                          | -  |              |
| Student Activities                       | 4,110,625            | 4,357,913                  | 4,220,625                          | (137,288)                                  | -3.2%        |
| Athletics                                | 97,919               | 101,606                    | 101,606                            | -  |              |
| Pre-School Tuition                       | 579,980              | 345,246                    | 345,246                            | -  |              |
| Rents                                    | -                    | -                          | -                                  | -  |              |
| Scholarship Program Donations            | 29,174               | 23,000                     | 23,000                             | -  |              |
| Prior Period Adjustment                  | 602,538              | 467,000                    | 467,000                            | -  |              |
| Miscellaneous Local Revenue              | 403,221              | 535,593                    | 678,142                            | 142,549                                    | 26.6%        |
| <b>Total Local</b>                       | <b>\$ 61,579,691</b> | <b>\$ 58,596,786</b>       | <b>\$ 62,472,035</b>               | <b>\$ 3,875,248</b>                        | <b>6.6%</b>  |
| <b>COUNTY REVENUE</b>                    |                      |                            |                                    |  |              |
| State Assessed Utilities                 | \$ 1,034,880         | \$ 1,080,358               | \$ 1,080,358                       | \$ -                                       |              |
| <b>Total County</b>                      | <b>\$ 1,034,880</b>  | <b>\$ 1,080,358</b>        | <b>\$ 1,080,358</b>                | <b>\$ -</b>                                |              |
| <b>STATE REVENUE</b>                     |                      |                            |                                    |  |              |
| Transportation                           | \$ 2,171,480         | \$ 2,384,755               | \$ 2,397,057                       | \$ 12,302                                  | 0.5%         |
| Early Childhood Special Education        | 1,177,249            | 1,208,606                  | 1,202,747                          | (5,859)                                    | -0.5%        |
| Early Childhood-Parents as Teachers      | 344,401              | 340,089                    | 344,401                            | 4,312                                      | 1.3%         |
| Vocational Technical Aid                 | 153,142              | 153,142                    | 153,142                            | -  |              |
| Food Service - State                     | 43,137               | 45,000                     | 45,000                             | -  |              |
| Vocational Enhancement                   | -                    | 87,102                     | 87,102                             | -  |              |
| Public Placement                         | 13,150               | 13,150                     | 13,150                             | -  |              |
| High Needs Fund                          | 3,163,454            | 3,163,454                  | 3,163,454                          | -  |              |
| <b>Total State</b>                       | <b>\$ 7,066,014</b>  | <b>\$ 7,395,298</b>        | <b>\$ 7,406,053</b>                | <b>\$ 10,755</b>                           | <b>0.1%</b>  |
| <b>FEDERAL REVENUE</b>                   |                      |                            |                                    |  |              |
| Medicaid                                 | \$ 489,677           | \$ 469,315                 | \$ 489,677                         | \$ 20,362                                  | 4.3%         |
| (IDEA) Grants                            | 267,508              | 340,000                    | 375,068                            | 35,068                                     | 10.3%        |
| Individuals with Disabilities Act (IDEA) | 57,262               | 58,466                     | 58,166                             | (300)                                      | -0.5%        |
| Early Childhood Special Education        | 75,159               | 75,159                     | 81,018                             | 5,859                                      | 7.8%         |
| School Lunch Program                     | 1,726,727            | 1,709,586                  | 1,726,727                          | 17,141                                     | 1.0%         |
| School Breakfast Program                 | 428,862              | 421,131                    | 428,862                            | 7,731                                      | 1.8%         |
| Title I                                  | 604,685              | 753,635                    | 753,635                            | -  |              |
| Title II                                 | 202,037              | 244,692                    | 244,692                            | -  |              |
| Title IV.A                               | 57,718               | 61,593                     | 84,381                             | 22,788                                     | 37.0%        |
| Title III Limited English Proficiency    | 78,626               | 78,626                     | 71,815                             | (6,811)                                    | -8.7%        |
| <b>Total Federal</b>                     | <b>\$ 3,988,259</b>  | <b>\$ 4,212,203</b>        | <b>\$ 4,314,041</b>                | <b>\$ 101,838</b>                          | <b>2.4%</b>  |
| <b>CONTRACTED SERVICES REVENUE</b>       |                      |                            |                                    |  |              |
| Sale of Other Property                   | \$ 204,951           | \$ 185,025                 | \$ 185,025                         | \$ -                                       |              |
| Contract Education Services              | 14,828               | 28,390                     | 164,363                            | 135,973                                    | 478.9%       |
| Transportation From Other Districts      | -                    | 15,000                     | 15,000                             | -  |              |
| <b>Total Contracted Services</b>         | <b>\$ 233,337</b>    | <b>\$ 228,415</b>          | <b>\$ 364,388</b>                  | <b>\$ 135,973</b>                          | <b>59.5%</b> |
| <b>Total Revenue</b>                     | <b>\$ 73,902,181</b> | <b>\$ 71,513,060</b>       | <b>\$ 75,636,875</b>               | <b>\$ 4,123,814</b>                        | <b>5.8%</b>  |

**2019-2020**  
**Detailed Revenues by Object by Year**  
**Teachers' Fund**

|  | Actual<br>FY19        | Original<br>Budget<br>FY20 | December<br>Revised Budget<br>FY20 | Change<br>Original vs.<br>December Revised | %<br>Change  |
|--|-----------------------|----------------------------|------------------------------------|--|--------------|
| <b>LOCAL REVENUE</b>                     |                       |                            |                                    |  |              |
| Taxes, Current Year                      | \$ 56,452,157         | \$ 61,826,400              | \$ 59,276,047                      | \$ (2,550,353)                             | -4.1%        |
| Taxes, Prior Year                        | 2,213,256             | 2,809,465                  | 2,659,932                          | (149,533)                                  | -5.3%        |
| Sales Tax (Prop C)                       | 17,531,375            | 17,627,648                 | 17,999,943                         | 372,295                                    | 2.1%         |
| In Lieu of Tax                           | 1,015,424             | 282,751                    | 125,792                            | (156,958)                                  | -55.5%       |
| Investment Earnings                      | 246,906               | 240,000                    | 240,000                            | -  |              |
| Pre-School Tuition                       | -                     | 230,164                    | 230,164                            | -  |              |
| Miscellaneous Local Revenue              | 12,203                | -                          | -                                  | -  |              |
| <b>Total Local</b>                       | <b>\$ 77,471,321</b>  | <b>\$ 83,016,428</b>       | <b>\$ 80,531,878</b>               | <b>\$ (2,484,549)</b>                      | <b>-3.0%</b> |
| <b>COUNTY REVENUE</b>                    |                       |                            |                                    |  |              |
| Fines and Forfeitures                    | \$ 203,794            | \$ 286,794                 | \$ 203,795                         | \$ (82,999)                                | -28.9%       |
| State Assessed Utilities                 | 1,341,877             | 1,400,849                  | 1,400,849                          | -  |              |
| <b>Total County</b>                      | <b>\$ 1,545,672</b>   | <b>\$ 1,687,643</b>        | <b>\$ 1,604,644</b>                | <b>\$ (82,999)</b>                         | <b>-4.9%</b> |
| <b>STATE REVENUE</b>                     |                       |                            |                                    |  |              |
| Basic Formula                            | \$ 51,759,801         | \$ 51,800,005              | \$ 50,957,188                      | \$ (842,817)                               | -1.6%        |
| Early Childhood Special Education        | 6,671,079             | 6,848,769                  | 6,815,567                          | (33,202)                                   | -0.5%        |
| Basic Formula-Classroom Trust Fund       | 6,946,927             | 6,938,852                  | 7,147,394                          | 208,542                                    | 3.0%         |
| Early Childhood-Parents as Teachers      | 7,029                 | 6,941                      | 7,029                              | 88   | 1.3%         |
| Other State Revenue                      | 263                   | -                          | -                                  | -  |              |
| <b>Total State</b>                       | <b>\$ 65,385,098</b>  | <b>\$ 65,594,567</b>       | <b>\$ 64,927,178</b>               | <b>\$ (667,389)</b>                        | <b>-1.0%</b> |
| <b>FEDERAL REVENUE</b>                   |                       |                            |                                    |  |              |
| Vocational (Perkins)                     | \$ 182,129            | \$ 174,176                 | \$ 192,166                         | \$ 17,990                                  | 10.3%        |
| Individuals with Disabilities Act (IDEA) | 3,394,290             | 3,380,685                  | 3,363,336                          | (17,349)                                   | -0.5%        |
| Early Childhood Special Education        | 425,900               | 425,900                    | 459,102                            | 33,202                                     | 7.8%         |
| Title I                                  | 475,109               | 541,537                    | 649,385                            | 107,848                                    | 19.9%        |
| Title II                                 | 67,346                | 88,854                     | 94,724                             | 5,870                                      | 6.6%         |
| Title IV                                 | 2,953                 | -                          | -                                  | -  |              |
| Other Federal Revenue                    | -                     | 285                        | 285                                | -  |              |
| <b>Total Federal</b>                     | <b>\$ 4,547,727</b>   | <b>\$ 4,611,437</b>        | <b>\$ 4,758,998</b>                | <b>\$ 147,561</b>                          | <b>3.2%</b>  |
| <b>Total Revenue</b>                     | <b>\$ 148,949,818</b> | <b>\$ 154,910,075</b>      | <b>\$ 151,822,698</b>              | <b>\$ (3,087,376)</b>                      | <b>-2.0%</b> |

**2019-2020**  
**Detailed Revenues by Object by Year**  
**Debt Service Fund**

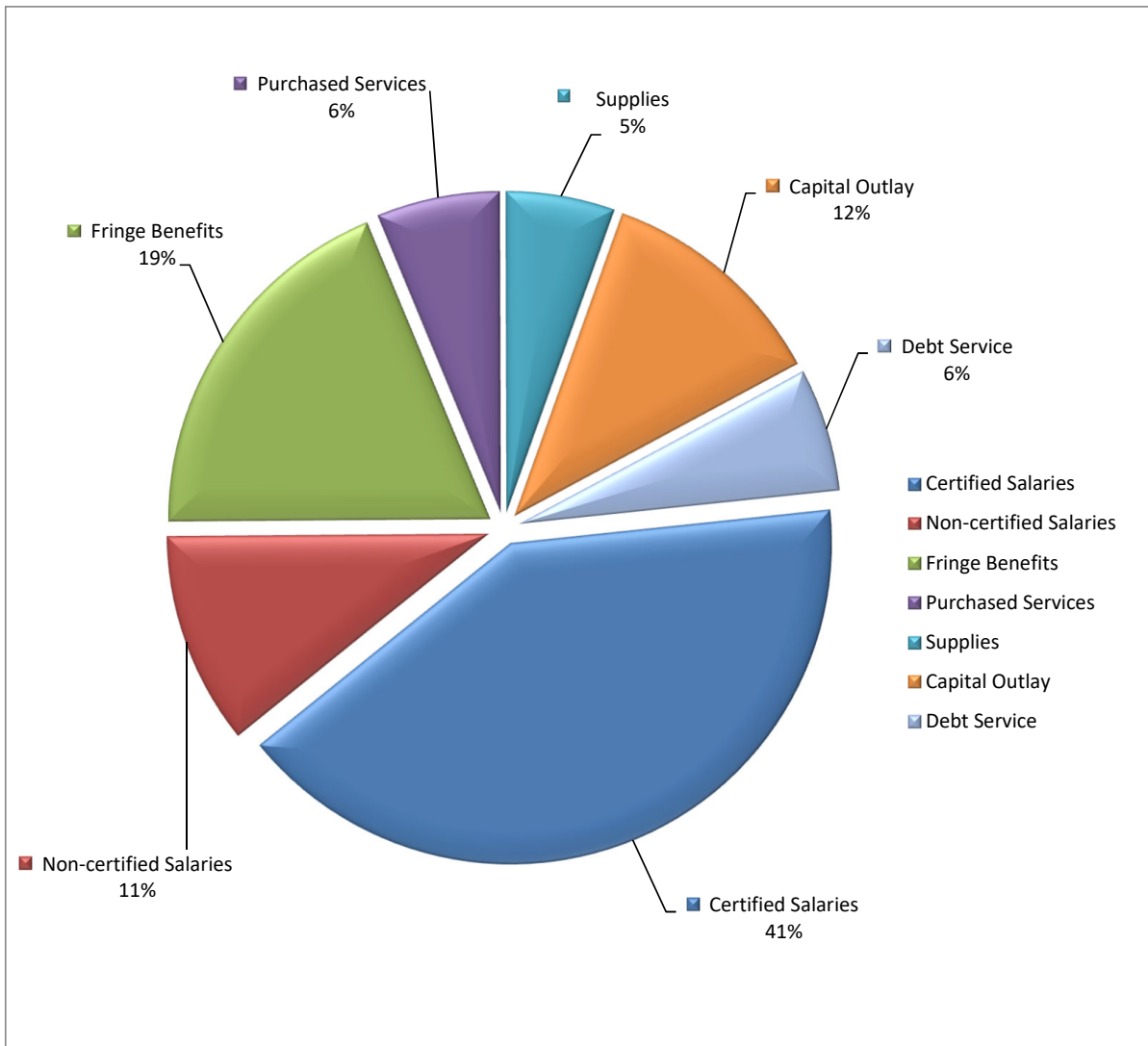
|                          | <u>Actual<br/>FY19</u> | <u>Original<br/>Budget<br/>FY20</u> | <u>December<br/>Revised Budget<br/>FY20</u> | <u>Change<br/>Original vs.<br/>December Revised</u> | <u>%<br/>Change</u> |
|--------------------------|------------------------|-------------------------------------|---|---|---------------------|
| <b>LOCAL REVENUE</b>     |                        |                                     |   |   |                     |
| Taxes, Current Year      | \$ 16,229,332          | \$ 17,775,092                       | \$ 17,782,810                               | \$ 7,718  | 0.0%                |
| Taxes, Prior Year        | 629,631                | 807,721                             | 797,979                                     | (9,742)   | -1.2%               |
| In Lieu of Tax           | 292,022                | 81,290                              | 37,738                                      | (43,552)  | -53.6%              |
| Investment Earnings      | 353,235                | 220,000                             | 220,000                                     | -   |                     |
| <b>Total Local</b>       | <b>\$ 17,504,220</b>   | <b>\$ 18,884,103</b>                | <b>\$ 18,838,527</b>                        | <b>\$ (45,576)</b>                                  | <b>-0.2%</b>        |
| <b>COUNTY REVENUE</b>    |                        |                                     |   |   |                     |
| State Assessed Utilities | \$ 366,937             | \$ 353,230                          | \$ 353,230                                  | \$ -  |                     |
| <b>Total County</b>      | <b>\$ 366,937</b>      | <b>\$ 353,230</b>                   | <b>\$ 353,230</b>                           | <b>\$ -</b>   |                     |
| <b>FEDERAL REVENUE</b>   |                        |                                     |   |   |                     |
| Other Federal Revenue    | \$ 527,437             | \$ 508,595                          | \$ 510,905                                  | \$ 2,310  | 0.5%                |
| <b>Total Federal</b>     | <b>\$ 527,437</b>      | <b>\$ 508,595</b>                   | <b>\$ 510,905</b>                           | <b>\$ 2,310</b>                                     | <b>0.5%</b>         |
|                          |                        |                                     |   | -   |                     |
| <b>Total Revenue</b>     | <b>\$ 18,398,593</b>   | <b>\$ 19,745,928</b>                | <b>\$ 19,702,662</b>                        | <b>\$ (43,266)</b>                                  | <b>-0.2%</b>        |

**2019-2020**  
**Detailed Revenues by Object by Year**  
**Capital Outlay Fund**

|                           | <u>Actual<br/>FY19</u> | <u>Original<br/>Budget<br/>FY20</u> | <u>December<br/>Revised Budget<br/>FY20</u> | <u>Change<br/>Original vs.<br/>December Revised</u> | <u>%<br/>Change</u> |
|---------------------------|------------------------|-------------------------------------|---|---|---------------------|
| <b>LOCAL REVENUE</b>      |                        |                                     |   |   |                     |
| Taxes, Current Year       | \$ 1,646,660           | \$ 1,803,273                        | \$ 1,804,053                                | \$ 780  | 0.0%                |
| Taxes, Prior Year         | 63,875                 | 81,943                              | 80,954                                      | (989)   | -1.2%               |
| Financial Institution Tax | 148,136                | 148,136                             | 148,136                                     | -   |                     |
| In Lieu of Tax            | 29,646                 | 8,246                               | 3,828                                       | (4,418)   | -53.6%              |
| Investment Earnings       | 896,976                | 800,000                             | 800,000                                     | -   |                     |
| <b>Total Local</b>        | <b>\$ 2,785,293</b>    | <b>\$ 2,841,598</b>                 | <b>\$ 2,836,971</b>                         | <b>\$ (4,627)</b>                                   | <b>-0.2%</b>        |
| <b>COUNTY REVENUE</b>     |                        |                                     |   |   |                     |
| State Assessed Utilities  | \$ 33,365              | \$ 51,398                           | \$ 51,398                                   | \$ -  |                     |
| <b>Total County</b>       | <b>\$ 33,365</b>       | <b>\$ 51,398</b>                    | <b>\$ 51,398</b>                            | <b>\$ -</b>   |                     |
|                           |                        |                                     |   | -   |                     |
| <b>Total Revenue</b>      | <b>\$ 2,818,658</b>    | <b>\$ 2,892,996</b>                 | <b>\$ 2,888,369</b>                         | <b>\$ (4,627)</b>                                   | <b>-0.2%</b>        |

**2019-2020  
Summary of Expenditures  
by Category  
(\$ in 000's)**

|                           | Actual<br>FY19    | Original<br>Budget<br>FY20 | December<br>Revised Budget<br>FY20 | Change<br>Original vs.<br>December Revised | %<br>Change  |
|---------------------------|-------------------|----------------------------|------------------------------------|--|--------------|
| Certified Salaries        | \$ 111,627        | \$ 114,271                 | \$ 114,260                         | \$ (11)                                    | 0.0%         |
| Noncertified Salaries     | 29,035            | 29,926                     | 29,772                             | (154)                                      | -0.5%        |
| Total Salaries            | 140,662           | 144,197                    | 144,032                            | (165)                                      | -0.1%        |
| Fringe Benefits           | 52,320            | 52,672                     | 52,761                             | 89   | 0.2%         |
| Purchased Services        | 16,757            | 17,049                     | 17,218                             | 169  | 1.0%         |
| Supplies                  | 17,188            | 15,479                     | 15,427                             | (52)                                       | -0.3%        |
| Capital Outlay            | 28,877            | 50,257                     | 49,987                             | (270)                                      | -0.5%        |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 255,804</b> | <b>\$ 279,654</b>          | <b>\$ 279,425</b>                  | <b>\$ (229)</b>                            | <b>-0.1%</b> |





**2019-2020**  
**Detailed Expenditures by Object By Year**  
**All Funds**

|                                     | Actual<br>FY19        | Original<br>Budget<br>FY20 | December<br>Revised Budget<br>FY20 | Change<br>Original vs.<br>December Revised | %<br>Change  |
|-------------------------------------|-----------------------|----------------------------|------------------------------------|--|--------------|
| <b>CERTIFIED SALARIES</b>           |                       |                            |                                    |  |              |
| Certified Salaries-Full Time        | \$ 87,104,068         | \$ 89,768,282              | \$ 89,544,954                      | \$ (223,328)                               | -0.2%        |
| Certified Administrator Salaries    | 9,004,982             | 9,165,866                  | 8,783,299                          | (382,567)                                  | -4.2%        |
| Certified Substitutes               | 1,660,061             | 1,761,522                  | 1,936,643                          | 175,121                                    | 9.9%         |
| Certified Part-Time Salaries        | 170,190               | 139,163                    | 198,096                            | 58,933                                     | 42.3%        |
| Extra Pay Extra Duty                | 4,154,475             | 4,191,781                  | 4,051,210                          | (140,571)                                  | -3.4%        |
| Sick Leave Severance Pay            | 1,349,049             | 838,900                    | 956,600                            | 117,700                                    | 14.0%        |
| Certified Paraprofessional Salaries | 8,183,057             | 8,405,493                  | 8,788,915                          | 383,422                                    | 4.6%         |
| <b>Total Certified Salaries</b>     | <b>\$ 111,625,882</b> | <b>\$ 114,271,008</b>      | <b>\$ 114,259,718</b>              | <b>\$ (11,290)</b>                         | <b>0.0%</b>  |
| <b>NONCERTIFIED SALARIES</b>        |                       |                            |                                    |  |              |
| Classified Salaries                 | \$ 25,145,831         | \$ 26,097,763              | \$ 26,261,241                      | \$ 163,478                                 | 0.6%         |
| Classified Paraprofessionals        | 566,937               | 597,392                    | 684,792                            | 87,400                                     | 14.6%        |
| Classified Substitutes              | 1,448,597             | 1,395,288                  | 1,242,755                          | (152,533)                                  | -10.9%       |
| Outside Normal Day                  | 902,407               | 989,531                    | 971,447                            | (18,084)                                   | -1.8%        |
| Sick Leave Severance Pay            | 971,542               | 845,877                    | 611,307                            | (234,570)                                  | -27.7%       |
| <b>Total Noncertified Salaries</b>  | <b>\$ 29,035,314</b>  | <b>\$ 29,925,850</b>       | <b>\$ 29,771,541</b>               | <b>\$ (154,309)</b>                        | <b>-0.5%</b> |
| <b>Total Salaries</b>               | <b>\$ 140,661,196</b> | <b>\$ 144,196,858</b>      | <b>\$ 144,031,259</b>              | <b>\$ (165,599)</b>                        | <b>-0.1%</b> |
| <b>FRINGE BENEFITS</b>              |                       |                            |                                    |  |              |
| Teacher Retirement                  | \$ 16,883,478         | \$ 17,365,978              | \$ 17,059,162                      | \$ (306,816)                               | -1.8%        |
| Non-Teacher Retirement              | 2,950,471             | 2,990,590                  | 3,120,646                          | 130,056                                    | 4.3%         |
| FICA Tax                            | 2,430,659             | 2,560,410                  | 2,586,630                          | 26,220                                     | 1.0%         |
| Medicare Tax                        | 1,984,196             | 2,099,641                  | 2,082,506                          | (17,135)                                   | -0.8%        |
| Medical & Life Insurance            | 27,111,258            | 26,659,572                 | 26,916,416                         | 256,844                                    | 1.0%         |
| Workman's Comp Insurance            | 949,396               | 974,396                    | 974,396                            | -  |              |
| Unemployment                        | 10,543                | 21,000                     | 21,000                             | -  |              |
| <b>Total Fringe Benefits</b>        | <b>\$ 52,320,002</b>  | <b>\$ 52,671,587</b>       | <b>\$ 52,760,757</b>               | <b>\$ 89,170</b>                           | <b>0.2%</b>  |
| <b>PURCHASED SERVICES</b>           |                       |                            |                                    |  |              |
| Tuition                             | 2,801,453             | 2,801,712                  | 2,932,935                          | 131,223                                    | 4.7%         |
| Instructional Program Improvement   | 7,120                 | -                          | 14,180                             | 14,180                                     |              |
| Audit Services                      | 23,000                | 23,000                     | 23,000                             | -  |              |
| Legal Services                      | 59,172                | 50,000                     | 50,000                             | -  |              |
| Election Services                   | 69,938                | 83,089                     | 83,089                             | -  |              |
| Other Professional Technical        | 1,643,688             | 1,749,997                  | 1,798,414                          | 48,417                                     | 2.8%         |
| Repairs & Maintenance               | 1,961,284             | 2,042,602                  | 2,039,702                          | (2,900)                                    | -0.1%        |
| Rental - Land & Buildings           | 122,047               | 123,300                    | 123,300                            | -  |              |
| Rental - Equipment                  | 3,105,200             | 3,092,561                  | 3,103,028                          | 10,467                                     | 0.3%         |
| Water & Sewer                       | 242,133               | 237,000                    | 237,000                            | -  |              |
| Trash Removal                       | 83,813                | 94,500                     | 94,500                             | -  |              |
| Technology Related Repairs & Maint  | 267,306               | 301,657                    | 305,857                            | 4,200                                      | 1.4%         |
| Contract Pupil Transportation       | 1,724,982             | 1,844,796                  | 1,844,796                          | -  |              |
| Travel Expense                      | 438,036               | 506,117                    | 521,136                            | 15,019                                     | 3.0%         |
| Other Transportation Expense        | 1,533                 | 3,000                      | 3,000                              | -  |              |
| Property Insurance                  | 930,852               | 989,688                    | 989,688                            | -  |              |
| Liability Insurance                 | 713,362               | 763,297                    | 763,297                            | -  |              |
| Fidelity Bond                       | 255                   | 355                        | 355                                | -  |              |
| Judgments/Settlements               | -                     | 100                        | 100                                | -  |              |
| Communications                      | 445,775               | 434,320                    | 434,320                            | -  |              |
| Dues & Memberships                  | 213,922               | 162,151                    | 163,717                            | 1,566                                      | 1.0%         |
| Other Purchased Services            | 1,885,211             | 1,702,405                  | 1,649,499                          | (52,906)                                   | -3.1%        |
| Other Expenses                      | 7,575                 | 24,000                     | 24,000                             | -  |              |
| <b>Total Purchased Services</b>     | <b>\$ 16,757,157</b>  | <b>\$ 17,049,148</b>       | <b>\$ 17,218,414</b>               | <b>\$ 169,266</b>                          | <b>1.0%</b>  |

**2019-2020**  
**Detailed Expenditures by Object By Year**  
**All Funds**

|                                | <u>Actual<br/>FY19</u> | <u>Original<br/>Budget<br/>FY20</u> | <u>December<br/>Revised Budget<br/>FY20</u> | <u>Change<br/>Original vs.<br/>December Revised</u> | <u>%<br/>Change</u> |
|--------------------------------|------------------------|-------------------------------------|---|---|---------------------|
| <b>SUPPLIES</b>                |                        |                                     |   |   |                     |
| Supplies and Materials         | \$ 6,782,356           | \$ 6,336,281                        | \$ 6,253,350                                | \$ (82,931)   | -1.3%               |
| Technology Supplies            | 951,857                | 1,413,746                           | 1,473,713                                   | 59,967  | 4.2%                |
| Textbooks                      | 2,355,893              | 346,612                             | 318,575                                     | (28,037)  | -8.1%               |
| Library Book/Electronic Media  | 117,404                | 123,424                             | 124,527                                     | 1,103   | 0.9%                |
| Resource Material              | 165,481                | 283,459                             | 281,149                                     | (2,310)   | -0.8%               |
| Food Supplies                  | 2,802,052              | 2,867,500                           | 2,867,500                                   | -   |                     |
| Electric                       | 2,944,951              | 3,060,678                           | 3,060,678                                   | -   |                     |
| Gas - Natural                  | 369,600                | 345,000                             | 345,000                                     | -   |                     |
| Gasoline/Diesel                | 697,211                | 699,384                             | 699,904                                     | 520   | 0.1%                |
| Other Supplies                 | 1,292                  | 2,976                               | 2,976                                       | -   |                     |
| <b>Total Supplies</b>          | <b>\$ 17,188,097</b>   | <b>\$ 15,479,061</b>                | <b>\$ 15,427,373</b>                        | <b>\$ (51,688)</b>                                  | <b>-0.3%</b>        |
| <b>CAPITAL OUTLAY</b>          |                        |                                     |   |   |                     |
| Land Acquisition               | \$ 501,075             | \$ -                                | \$ -  | \$ -  |                     |
| Building Construction          | 6,222,702              | 25,462,413                          | 20,287,127                                  | (5,175,286)   | -20.3%              |
| Site Improvement(not building) | 821,927                | 3,302,658                           | 3,275,064                                   | (27,593)  | -0.8%               |
| Equipment-Regular/General      | 2,295,342              | 2,055,807                           | 6,953,887                                   | 4,898,079   | 238.3%              |
| Equipment-Instructional        | 82,087                 | 48,722                              | 48,814                                      | 92  | 0.2%                |
| Technology-Related Hardware    | 1,876,508              | 1,977,186                           | 1,967,186                                   | (10,000)  | -0.5%               |
| Technology-Related Software    | -                      | -                                   | 27,733                                      | 27,733  |                     |
| Vehicles (not buses)           | 78,333                 | 89,000                              | 105,600                                     | 16,600  | 18.7%               |
| Principal on Bonds             | 10,905,000             | 11,260,000                          | 11,260,000                                  | -   |                     |
| Interest on Bonds              | 6,087,002              | 6,053,007                           | 6,053,007                                   | -   |                     |
| Fees on Bonds Issuance         | 6,750                  | 8,200                               | 8,200                                       | -   |                     |
| <b>Total Capital Outlay</b>    | <b>\$ 28,876,726</b>   | <b>\$ 50,256,994</b>                | <b>\$ 49,986,618</b>                        | <b>\$ (270,375)</b>                                 | <b>-0.5%</b>        |
| <b>Total Expenditures</b>      | <b>\$ 255,803,176</b>  | <b>\$ 279,653,647</b>               | <b>\$ 279,424,421</b>                       | <b>\$ (229,225)</b>                                 | <b>-0.1%</b>        |

**2019-2020  
Summary of Expenditures  
by Fund by Year  
(\$ in 000's)**

|                     | <u>Actual<br/>FY19</u>   | <u>Original<br/>Budget<br/>FY20</u> | <u>December<br/>Revised Budget<br/>FY20</u> | <u>Change<br/>Original vs.<br/>December Revised</u> | <u>%<br/>Change</u> |
|---------------------|--------------------------|-------------------------------------|---|---|---------------------|
| General Fund        | \$ 73,893                | \$ 72,956                           | \$ 72,918                                   | \$ (38)   | -0.1%               |
| Teachers' Fund      | 153,033                  | 156,440                             | 156,520                                     | 80  | 0.1%                |
| Debt Service        | 16,998                   | 17,318                              | 17,318                                      | -   | 0.0%                |
| Capital Outlay Fund | 11,879                   | 32,939                              | 32,669                                      | (270)   | -0.8%               |
| <b>Total</b>        | <b><u>\$ 255,803</u></b> | <b><u>\$ 279,653</u></b>            | <b><u>\$ 279,425</u></b>                    | <b><u>\$ (228)</u></b>                              | <b><u>-0.1%</u></b> |

**2019-2020**  
**Detailed Expenditures by Object by Fund**  
**December Revised Budget**

|                                     | General<br>Fund      | Teachers'<br>Fund     | Debt Service<br>Fund | Capital Outlay<br>Fund | Total                 |
|-------------------------------------|----------------------|-----------------------|----------------------|------------------------|-----------------------|
| <b>CERTIFIED SALARIES</b>           |                      |                       |                      |                        |                       |
| Certified Salaries-Full Time        | \$ -                 | \$ 89,544,954         | \$ -                 | \$ -                   | \$ 89,544,954         |
| Certified Administrator Salaries    | -                    | 8,783,299             | -                    | -                      | 8,783,299             |
| Certified Substitutes               | -                    | 1,936,643             | -                    | -                      | 1,936,643             |
| Certified Part-Time Salaries        | -                    | 198,096               | -                    | -                      | 198,096               |
| Extra Pay Extra Duty                | -                    | 4,051,210             | -                    | -                      | 4,051,210             |
| Sick Leave Severance Pay            | -                    | 956,600               | -                    | -                      | 956,600               |
| Certified Paraprofessional Salaries | -                    | 8,788,915             | -                    | -                      | 8,788,915             |
| <b>Total Certified Salaries</b>     | <b>\$ -</b>          | <b>\$ 114,259,718</b> | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ 114,259,718</b> |
| <b>NONCERTIFIED SALARIES</b>        |                      |                       |                      |                        |                       |
| Classified Salaries                 | \$ 26,261,241        | \$ -                  | \$ -                 | \$ -                   | \$ 26,261,241         |
| Classified Paraprofessionals        | 684,792              | -                     | -                    | -                      | 684,792               |
| Classified Substitutes              | 1,240,154            | 2,601                 | -                    | -                      | 1,242,755             |
| Outside Normal Day                  | 971,447              | -                     | -                    | -                      | 971,447               |
| Sick Leave Severance Pay            | 611,307              | -                     | -                    | -                      | 611,307               |
| <b>Total Noncertified Salaries</b>  | <b>\$ 29,768,940</b> | <b>\$ 2,601</b>       | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ 29,771,541</b>  |
| <b>Total Salaries</b>               | <b>\$ 29,768,940</b> | <b>\$ 114,262,319</b> | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ 144,031,259</b> |
| <b>FRINGE BENEFITS</b>              |                      |                       |                      |                        |                       |
| Teacher Retirement                  | \$ 74,345            | \$ 16,984,818         | \$ -                 | \$ -                   | \$ 17,059,162         |
| Non-Teacher Retirement              | 2,368,719            | 751,927               | -                    | -                      | 3,120,646             |
| FICA Tax                            | 1,840,996            | 745,634               | -                    | -                      | 2,586,630             |
| Medicare Tax                        | 431,680              | 1,650,826             | -                    | -                      | 2,082,506             |
| Medical & Life Insurance            | 7,705,615            | 19,210,802            | -                    | -                      | 26,916,416            |
| Workman's Comp Insurance            | 974,396              | -                     | -                    | -                      | 974,396               |
| Unemployment                        | 21,000               | -                     | -                    | -                      | 21,000                |
| <b>Total Fringe Benefits</b>        | <b>\$ 13,416,751</b> | <b>\$ 39,344,007</b>  | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ 52,760,757</b>  |
| <b>PURCHASED SERVICES</b>           |                      |                       |                      |                        |                       |
| Tuition                             | 19,608               | 2,913,327             | -                    | -                      | 2,932,935             |
| Instructional Program Improvement   | 14,180               | -                     | -                    | -                      | 14,180                |
| Audit Services                      | 23,000               | -                     | -                    | -                      | 23,000                |
| Legal Services                      | 50,000               | -                     | -                    | -                      | 50,000                |
| Election Services                   | 83,089               | -                     | -                    | -                      | 83,089                |
| Other Professional Technical        | 1,798,414            | -                     | -                    | -                      | 1,798,414             |
| Repairs & Maintenance               | 2,039,702            | -                     | -                    | -                      | 2,039,702             |
| Rental - Land & Buildings           | 123,300              | -                     | -                    | -                      | 123,300               |
| Rental - Equipment                  | 3,103,028            | -                     | -                    | -                      | 3,103,028             |
| Water & Sewer                       | 237,000              | -                     | -                    | -                      | 237,000               |
| Trash Removal                       | 94,500               | -                     | -                    | -                      | 94,500                |
| Technology Related Repairs & Maint  | 305,857              | -                     | -                    | -                      | 305,857               |
| Contract Pupil Transportation       | 1,844,796            | -                     | -                    | -                      | 1,844,796             |
| Travel Expense                      | 521,136              | -                     | -                    | -                      | 521,136               |
| Other Transportation Expense        | 3,000                | -                     | -                    | -                      | 3,000                 |
| Property Insurance                  | 989,688              | -                     | -                    | -                      | 989,688               |
| Liability Insurance                 | 763,297              | -                     | -                    | -                      | 763,297               |
| Fidelity Bond                       | 355                  | -                     | -                    | -                      | 355                   |
| Judgments/Settlements               | 100                  | -                     | -                    | -                      | 100                   |
| Communications                      | 434,320              | -                     | -                    | -                      | 434,320               |
| Dues & Memberships                  | 163,717              | -                     | -                    | -                      | 163,717               |
| Other Purchased Services            | 1,649,499            | -                     | -                    | -                      | 1,649,499             |
| Other Expenses                      | 24,000               | -                     | -                    | -                      | 24,000                |
| <b>Total Purchased Services</b>     | <b>\$ 14,305,087</b> | <b>\$ 2,913,327</b>   | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ 17,218,414</b>  |

**2019-2020**  
**Detailed Expenditures by Object by Fund**  
**December Revised Budget**

|                                | <b>General<br/>Fund</b> | <b>Teachers'<br/>Fund</b> | <b>Debt Service<br/>Fund</b> | <b>Capital Outlay<br/>Fund</b> | <b>Total</b>          |
|--------------------------------|-------------------------|---------------------------|------------------------------|--------------------------------|-----------------------|
| <b>SUPPLIES</b>                |                         |                           |                              |                                |                       |
| Supplies and Materials         | \$ 6,253,350            | \$ -                      | \$ -                         | \$ -                           | \$ 6,253,350          |
| Technology Supplies            | 1,473,713               | -                         | -                            | -                              | 1,473,713             |
| Textbooks                      | 318,575                 | -                         | -                            | -                              | 318,575               |
| Library Book/Electronic Media  | 124,527                 | -                         | -                            | -                              | 124,527               |
| Resource Material              | 281,149                 | -                         | -                            | -                              | 281,149               |
| Food Supplies                  | 2,867,500               | -                         | -                            | -                              | 2,867,500             |
| Electric                       | 3,060,678               | -                         | -                            | -                              | 3,060,678             |
| Gas - Natural                  | 345,000                 | -                         | -                            | -                              | 345,000               |
| Gasoline/Diesel                | 699,904                 | -                         | -                            | -                              | 699,904               |
| Other Supplies                 | 2,976                   | -                         | -                            | -                              | 2,976                 |
| <b>Total Supplies</b>          | <b>\$ 15,427,373</b>    | <b>\$ -</b>               | <b>\$ -</b>                  | <b>\$ -</b>                    | <b>\$ 15,427,373</b>  |
| <b>CAPITAL OUTLAY</b>          |                         |                           |                              |                                |                       |
| Land Acquisition               | \$ -                    | \$ -                      | \$ -                         | \$ -                           | \$ -                  |
| Building Construction          | -                       | -                         | -                            | 20,287,127                     | 20,287,127            |
| Site Improvement(not building) | -                       | -                         | -                            | 3,275,064                      | 3,275,064             |
| Equipment-Regular/General      | -                       | -                         | -                            | 6,953,887                      | 6,953,887             |
| Equipment-Instructional        | -                       | -                         | -                            | 48,814                         | 48,814                |
| Technology-Related Hardware    | -                       | -                         | -                            | 1,967,186                      | 1,967,186             |
| Technology-Related Software    | -                       | -                         | -                            | 27,733                         | 27,733                |
| Vehicles (not buses)           | -                       | -                         | -                            | 105,600                        | 105,600               |
| Principal on Bonds             | -                       | -                         | 11,260,000                   | -                              | 11,260,000            |
| Interest on Bonds              | -                       | -                         | 6,053,007                    | -                              | 6,053,007             |
| Fees on Bonds Issuance         | -                       | -                         | 5,000                        | 3,200                          | 8,200                 |
| <b>Total Capital Outlay</b>    | <b>\$ -</b>             | <b>\$ -</b>               | <b>\$ 17,318,007</b>         | <b>\$ 32,668,611</b>           | <b>\$ 49,986,618</b>  |
| <b>Total Expenditures</b>      | <b>\$ 72,918,151</b>    | <b>\$ 156,519,652</b>     | <b>\$ 17,318,007</b>         | <b>\$ 32,668,611</b>           | <b>\$ 279,424,421</b> |

**2019-2020**  
**Detailed Expenditures by Object**  
**General Fund**

|                                    | Actual<br>FY19       | Original<br>Budget<br>FY20 | December<br>Revised Budget<br>FY20 | Change<br>Original vs.<br>December Revised | %<br>Change  |
|------------------------------------|----------------------|----------------------------|------------------------------------|--|--------------|
| <b>NONCERTIFIED SALARIES</b>       |                      |                            |                                    |  |              |
| Classified Salaries                | \$ 25,145,831        | \$ 26,097,763              | \$ 26,261,241                      | \$ 163,478                                 | 0.6%         |
| Classified Paraprofessionals       | 566,937              | 597,392                    | 684,792                            | 87,400                                     | 14.6%        |
| Classified Substitutes             | 1,183,945            | 1,395,288                  | 1,240,154                          | (155,134)                                  | -11.1%       |
| Outside Normal Day                 | 899,669              | 989,531                    | 971,447                            | (18,084)                                   | -1.8%        |
| Sick Leave Severance Pay           | 968,223              | 845,877                    | 611,307                            | (234,570)                                  | -27.7%       |
| <b>Total Noncertified Salaries</b> | <b>\$ 28,764,604</b> | <b>\$ 29,925,850</b>       | <b>\$ 29,768,940</b>               | <b>\$ (156,910)</b>                        | <b>-0.5%</b> |
| <b>FRINGE BENEFITS</b>             |                      |                            |                                    |  |              |
| Teacher Retirement                 | \$ 78,404            | \$ 80,168                  | \$ 74,345                          | \$ (5,823)                                 | -7.3%        |
| Non-Teacher Retirement             | 2,300,520            | 2,343,528                  | 2,368,719                          | 25,191                                     | 1.1%         |
| FICA Tax                           | 1,735,041            | 1,858,119                  | 1,840,996                          | (17,123)                                   | -0.9%        |
| Medicare Tax                       | 408,271              | 434,958                    | 431,680                            | (3,278)                                    | -0.8%        |
| Medical & Life Insurance           | 7,859,390            | 7,573,997                  | 7,705,615                          | 131,617                                    | 1.7%         |
| Workman's Comp Insurance           | 949,396              | 974,396                    | 974,396                            | -  |              |
| Unemployment                       | 10,543               | 21,000                     | 21,000                             | -  |              |
| <b>Total Fringe Benefits</b>       | <b>\$ 13,341,565</b> | <b>\$ 13,286,166</b>       | <b>\$ 13,416,751</b>               | <b>\$ 130,584</b>                          | <b>1.0%</b>  |
| <b>PURCHASED SERVICES</b>          |                      |                            |                                    |  |              |
| Tuition                            | \$ 643,341           | \$ 17,920                  | \$ 19,608                          | \$ 1,688                                   | 9.4%         |
| Instructional Program Improvement  | 7,120                | -                          | 14,180                             | 14,180                                     |              |
| Pupil Services                     | 9,501                | 19,500                     | 19,500                             | -  |              |
| Audit Services                     | 23,000               | 23,000                     | 23,000                             | -  |              |
| Legal Services                     | 59,172               | 50,000                     | 50,000                             | -  |              |
| Election Services                  | 69,938               | 83,089                     | 83,089                             | -  |              |
| Other Professional Technical       | 1,643,688            | 1,749,997                  | 1,798,414                          | 48,417                                     | 2.8%         |
| Repairs & Maintenance              | 1,961,284            | 2,042,602                  | 2,039,702                          | (2,900)                                    | -0.1%        |
| Rental - Land & Buildings          | 122,047              | 123,300                    | 123,300                            | -  |              |
| Rental - Equipment                 | 3,105,200            | 3,092,561                  | 3,103,028                          | 10,467                                     | 0.3%         |
| Water & Sewer                      | 242,133              | 237,000                    | 237,000                            | -  |              |
| Trash Removal                      | 83,813               | 94,500                     | 94,500                             | -  |              |
| Technology Related Repairs & Maint | 267,306              | 301,657                    | 305,857                            | 4,200                                      | 1.4%         |
| Contract Pupil Transportation      | 1,724,982            | 1,844,796                  | 1,844,796                          | -  |              |
| Travel Expense                     | 438,036              | 506,117                    | 521,136                            | 15,019                                     | 3.0%         |
| Other Transportation Expense       | 1,533                | 3,000                      | 3,000                              | -  |              |
| Property Insurance                 | 930,852              | 989,688                    | 989,688                            | -  |              |
| Liability Insurance                | 713,362              | 763,297                    | 763,297                            | -  |              |
| Fidelity Bond                      | 255                  | 355                        | 355                                | -  |              |
| Judgments/Settlements              | -                    | 100                        | 100                                | -  |              |
| Communications                     | 445,775              | 434,320                    | 434,320                            | -  |              |
| Dues & Memberships                 | 213,922              | 162,151                    | 163,717                            | 1,566                                      | 1.0%         |
| Other Purchased Services           | 1,885,211            | 1,702,405                  | 1,649,499                          | (52,906)                                   | -3.1%        |
| Other Expenses                     | 7,575                | 24,000                     | 24,000                             | -  |              |
| <b>Total Purchased Services</b>    | <b>\$ 14,599,045</b> | <b>\$ 14,265,356</b>       | <b>\$ 14,305,087</b>               | <b>\$ 39,731</b>                           | <b>0.3%</b>  |

**2019-2020**  
**Detailed Expenditures by Object**  
**General Fund**

|                               | <u>Actual<br/>FY19</u> | <u>Original<br/>Budget<br/>FY20</u> | <u>December<br/>Revised Budget<br/>FY20</u> | <u>Change<br/>Original vs.<br/>December Revised</u> | <u>%<br/>Change</u> |
|-------------------------------|------------------------|-------------------------------------|---|---|---------------------|
| <b>SUPPLIES</b>               |                        |                                     |   |   |                     |
| Supplies and Materials        | \$ 6,782,356           | \$ 6,336,281                        | \$ 6,253,350                                | \$ (82,931)   | -1.3%               |
| Technology Supplies           | 951,857                | 1,413,746                           | 1,473,713                                   | 59,967  | 4.2%                |
| Textbooks                     | 2,355,893              | 346,612                             | 318,575                                     | (28,037)  | -8.1%               |
| Library Book/Electronic Media | 117,404                | 123,424                             | 124,527                                     | 1,103   | 0.9%                |
| Resource Material             | 165,481                | 283,459                             | 281,149                                     | (2,310)   | -0.8%               |
| Food Supplies                 | 2,802,052              | 2,867,500                           | 2,867,500                                   | -   |                     |
| Electric                      | 2,944,951              | 3,060,678                           | 3,060,678                                   | -   |                     |
| Gas - Natural                 | 369,600                | 345,000                             | 345,000                                     | -   |                     |
| Gasoline/Diesel               | 697,211                | 699,384                             | 699,904                                     | 520   | 0.1%                |
| Other Supplies                | 1,292                  | 2,976                               | 2,976                                       | -   |                     |
| <b>Total Supplies</b>         | <b>\$ 17,188,097</b>   | <b>\$ 15,479,061</b>                | <b>\$ 15,427,373</b>                        | <b>\$ (51,688)</b>                                  | <b>-0.3%</b>        |
| <b>Total Expenditures</b>     | <b>\$ 73,893,311</b>   | <b>\$ 72,956,433</b>                | <b>\$ 72,918,151</b>                        | <b>\$ (38,282)</b>                                  | <b>-0.1%</b>        |

**2019-2020**  
**Detailed Expenditures by Object**  
**Teachers' Fund**

|                                     | Actual<br>FY19        | Original<br>Budget<br>FY20 | December<br>Revised Budget<br>FY20 | Change<br>Original vs.<br>December Revised | %<br>Change  |
|-------------------------------------|-----------------------|----------------------------|------------------------------------|--|--------------|
| <b>CERTIFIED SALARIES</b>           |                       |                            |                                    |  |              |
| Certified Salaries-Full Time        | \$ 87,104,068         | \$ 89,768,282              | \$ 89,544,954                      | \$ (223,328)                               | -0.2%        |
| Certified Administrator Salaries    | 9,004,982             | 9,165,866                  | 8,783,299                          | (382,567)                                  | -4.2%        |
| Certified Substitutes               | 1,660,061             | 1,761,522                  | 1,936,643                          | 175,121                                    | 9.9%         |
| Certified Part-Time Salaries        | 170,190               | 139,163                    | 198,096                            | 58,933                                     | 42.3%        |
| Extra Pay Extra Duty                | 4,154,475             | 4,191,781                  | 4,051,210                          | (140,571)                                  | -3.4%        |
| Sick Leave Severance Pay            | 1,349,049             | 838,900                    | 956,600                            | 117,700                                    | 14.0%        |
| Certified Paraprofessional Salaries | 8,183,057             | 8,405,493                  | 8,788,915                          | 383,422                                    | 4.6%         |
| <b>Total Certified Salaries</b>     | <b>\$ 111,625,882</b> | <b>\$ 114,271,008</b>      | <b>\$ 114,259,718</b>              | <b>\$ (11,290)</b>                         | <b>0.0%</b>  |
| <b>NONCERTIFIED SALARIES</b>        |                       |                            |                                    |  |              |
| Classified Subs                     | 264,652               | -                          | \$ 2,601                           | \$ 2,601                                   |              |
| Classified Salaries Part-Time       | 2,738                 | -                          | -                                  | -  |              |
| Sick Leave Severance Pay            | 3,319                 | -                          | -                                  | -  |              |
| <b>Total Noncertified Salaries</b>  | <b>\$ 270,709</b>     | <b>\$ -</b>                | <b>\$ 2,601</b>                    | <b>\$ 2,601</b>                            |              |
| <b>FRINGE BENEFITS</b>              |                       |                            |                                    |  |              |
| Teacher Retirement                  | \$ 16,805,075         | \$ 17,285,810              | \$ 16,984,818                      | \$ (300,993)                               | -1.7%        |
| Non-Teacher Retirement              | 649,951               | 647,062                    | 751,927                            | 104,865                                    | 16.2%        |
| FICA Tax                            | 695,618               | 702,291                    | 745,634                            | 43,343                                     | 6.2%         |
| Medicare Tax                        | 1,575,925             | 1,664,683                  | 1,650,826                          | (13,857)                                   | -0.8%        |
| Medical & Life Insurance            | 19,251,868            | 19,085,575                 | 19,210,802                         | 125,227                                    | 0.7%         |
| <b>Total Fringe Benefits</b>        | <b>\$ 38,978,437</b>  | <b>\$ 39,385,421</b>       | <b>\$ 39,344,007</b>               | <b>\$ (41,414)</b>                         | <b>-0.1%</b> |
| <b>PURCHASED SERVICES</b>           |                       |                            |                                    |  |              |
| Tuition/Instructional Services      | \$ 2,158,112          | \$ 2,783,792               | \$ 2,913,327                       | \$ 129,535                                 | 4.7%         |
| Other Expenses                      |                       | -                          | -                                  | -  |              |
| <b>Total Purchased Services</b>     | <b>\$ 2,158,112</b>   | <b>\$ 2,783,792</b>        | <b>\$ 2,913,327</b>                | <b>\$ 129,535</b>                          | <b>4.7%</b>  |
| <b>Total Expenditures</b>           | <b>\$ 153,033,140</b> | <b>\$ 156,440,220</b>      | <b>\$ 156,519,652</b>              | <b>\$ 79,432</b>                           | <b>0.1%</b>  |



**2019-2020**  
**Detailed Expenditures by Object**  
**Debt Service Fund**

|                           | <u>Actual<br/>FY19</u> | <u>Original<br/>Budget<br/>FY20</u> | <u>December<br/>Revised Budget<br/>FY20</u> | <u>Change<br/>Original vs.<br/>December Revised</u> | <u>%<br/>Change</u> |
|---------------------------|------------------------|-------------------------------------|---|---|---------------------|
| <b>DEBT SERVICE</b>       |                        |                                     |   |   |                     |
| Principal on Bonds        | \$ 10,905,000          | \$ 11,260,000                       | \$ 11,260,000                               | \$ -  |                     |
| Interest on Bonds         | 6,087,002              | 6,053,007                           | 6,053,007                                   | -   |                     |
| Fees on Bonds Issuance    | 5,637                  | 5,000                               | 5,000                                       | -   |                     |
| <b>Total Debt Service</b> | <b>\$ 16,997,639</b>   | <b>\$ 17,318,007</b>                | <b>\$ 17,318,007</b>                        | <b>\$ -</b>   |                     |
| <b>Total Expenditures</b> | <b>\$ 16,997,639</b>   | <b>\$ 17,318,007</b>                | <b>\$ 17,318,007</b>                        | <b>\$ -</b>   |                     |

**2019-2020**  
**Detailed Expenditures by Object**  
**Capital Outlay Fund**

|                                  | <b>Actual<br/>FY19</b> | <b>Original<br/>Budget<br/>FY20</b> | <b>December<br/>Revised Budget<br/>FY20</b> | <b>Change<br/>Original vs.<br/>December Revised</b> | <b>%<br/>Change</b> |
|----------------------------------|------------------------|-------------------------------------|---|---|---------------------|
| <b>CAPITAL OUTLAY</b>            |                        |                                     |   |   |                     |
| Land Acquisition                 | \$ 501,075             | \$ -                                | \$ -  | \$ -  |                     |
| Building Construction            | 6,222,702              | 25,462,413                          | 20,287,127                                  | (5,175,286)   | -20.3%              |
| Site Improvements(not buildings) | 821,927                | 3,302,658                           | 3,275,064                                   | (27,593)  | -0.8%               |
| Equipment-Regular/General        | 2,295,342              | 2,055,807                           | 6,953,887                                   | 4,898,079   | 238.3%              |
| Equipment-Instructional          | 82,087                 | 48,722                              | 48,814                                      | 92  | 0.2%                |
| Technology-Related Hardware      | 1,876,508              | 1,977,186                           | 1,967,186                                   | (10,000)  | -0.5%               |
| Technology-Related Software      | -                      | -                                   | 27,733                                      | 27,733  |                     |
| Vehicles (not buses)             | 78,333                 | 89,000                              | 105,600                                     | 16,600  | 18.7%               |
| Bonds Issuance Costs             | 1,113                  | 3,200                               | 3,200                                       | -   |                     |
| <b>Total Capital Outlay</b>      | <b>\$ 11,879,087</b>   | <b>\$ 32,938,987</b>                | <b>\$ 32,668,611</b>                        | <b>\$ (270,375)</b>                                 | <b>-0.8%</b>        |
| <b>Total Expenditures</b>        | <b>\$ 11,879,087</b>   | <b>\$ 32,938,987</b>                | <b>\$ 32,668,611</b>                        | <b>\$ (270,375)</b>                                 | <b>-0.8%</b>        |

**2019-2020**  
**Detailed Expenditures by Function**  
**All Funds**

|                                      | Actual<br>FY19        | Original<br>Budget<br>FY20 | December<br>Revised Budget<br>FY20 | Change<br>Original vs.<br>December Revised | %<br>Change  |
|--------------------------------------|-----------------------|----------------------------|------------------------------------|--|--------------|
| <b>INSTRUCTION</b>                   |                       |                            |                                    |  |              |
| Elementary School Instruction        | \$ 35,466,322         | \$ 35,190,284              | \$ 34,831,724                      | \$ (358,560)                               | -1.0%        |
| Middle School Instruction            | 20,777,422            | 20,848,923                 | 20,759,392                         | (89,531)                                   | -0.4%        |
| High School Instruction              | 31,040,185            | 30,560,779                 | 30,760,757                         | 199,978                                    | 0.7%         |
| Summer School                        | 234,105               | 171,218                    | 253,056                            | 81,839                                     | 47.8%        |
| Gifted                               | 943,606               | 968,578                    | 937,304                            | (31,274)                                   | -3.2%        |
| Special Education                    | 28,577,840            | 29,201,895                 | 30,079,743                         | 877,848                                    | 3.0%         |
| Proportionate Share Services         | 112,467               | 279,250                    | 67,948                             | (211,302)                                  | -75.7%       |
| Supplemental Education               | 1,605,433             | 1,670,631                  | 1,689,734                          | 19,103                                     | 1.1%         |
| English Second Language(ESL)         | 1,120,152             | 1,151,872                  | 1,301,404                          | 149,533                                    | 13.0%        |
| Early Childhood Special Education    | 5,242,995             | 5,763,317                  | 4,502,421                          | (1,260,896)                                | -21.9%       |
| Vocational Instruction               | 190,212               | 177,964                    | 185,925                            | 7,960                                      | 4.5%         |
| Student Activities                   | 4,604,540             | 4,239,793                  | 4,268,825                          | 29,032                                     | 0.7%         |
| Athletics                            | 2,351,483             | 2,633,012                  | 2,550,776                          | (82,236)                                   | -3.1%        |
| Tuition other districts              | 67,720                | 50,000                     | 50,000                             | -  |              |
| Tuition Vocational Instruction       | 692,570               | 694,533                    | 704,068                            | 9,535                                      | 1.4%         |
| Tuition Private Agencies             | 1,898,077             | 1,852,259                  | 1,852,259                          | -  |              |
| <b>Total Instruction</b>             | <b>\$ 134,925,127</b> | <b>\$ 135,454,307</b>      | <b>\$ 134,795,336</b>              | <b>\$ (658,971)</b>                        | <b>-0.5%</b> |
| <b>SUPPORT SERVICES</b>              |                       |                            |                                    |  |              |
| Social Work Services                 | \$ 908,905            | \$ 946,699                 | \$ 938,311                         | \$ (8,388)                                 | -0.9%        |
| Pupil Accounting Services            | 798,076               | 858,843                    | 832,823                            | (26,020)                                   | -3.0%        |
| Guidance Services                    | 5,141,387             | 5,234,691                  | 5,254,272                          | 19,582                                     | 0.4%         |
| Nursing Services                     | 2,515,340             | 2,617,272                  | 2,598,581                          | (18,691)                                   | -0.7%        |
| Psychological Services               | 2,316,488             | 1,903,736                  | 2,189,562                          | 285,826                                    | 15.0%        |
| Speech and Hearing Services          | 3,519,765             | 3,395,779                  | 4,327,507                          | 931,728                                    | 27.4%        |
| Occupational Therapy Services        | 1,099,368             | 1,146,464                  | 1,174,401                          | 27,937                                     | 2.4%         |
| Physical Therapy Services            | 406,702               | 424,375                    | 412,615                            | (11,759)                                   | -2.8%        |
| Visually Impaired Services           | 204,954               | 210,379                    | 223,093                            | 12,713                                     | 6.0%         |
| Other Support Services-Students      | 2,797,236             | 2,869,150                  | 2,963,443                          | 94,293                                     | 3.3%         |
| Curriculum & Instruction Development | 2,960,947             | 2,728,090                  | 2,176,211                          | (551,878)                                  | -20.2%       |
| Professional Development             | 823,630               | 971,634                    | 1,050,589                          | 78,955                                     | 8.1%         |
| Educational Media Services           | 3,499,992             | 3,596,193                  | 3,514,635                          | (81,558)                                   | -2.3%        |
| Instruction Related Technology       | 2,871,804             | 3,349,828                  | 3,344,279                          | (5,550)                                    | -0.2%        |
| Board of Education Services          | 823,174               | 1,054,892                  | 1,054,792                          | (100)                                      | 0.0%         |
| Superintendent's Office              | 650,063               | 1,558,426                  | 658,540                            | (899,886)                                  | -57.7%       |
| Other Executive Admin Services       | 1,325,840             | 401,201                    | 1,106,368                          | 705,167                                    | 175.8%       |
| Administrative Technology Services   | 1,605,583             | 1,890,811                  | 1,966,631                          | 75,820                                     | 4.0%         |
| Building Level Administration        | 16,701,505            | 17,053,324                 | 16,701,262                         | (352,062)                                  | -2.1%        |
| Business Services                    | 1,009,833             | 1,004,895                  | 984,476                            | (20,419)                                   | -2.0%        |
| Operation and Maintenance of Plant   | 17,365,372            | 18,125,082                 | 18,245,941                         | 120,859                                    | 0.7%         |
| Security Services                    | 812,761               | 818,079                    | 832,776                            | 14,697                                     | 1.8%         |
| Contracted Pupil Transportation      | 416,931               | 452,530                    | 452,530                            | -  |              |
| Pupil Transportation-Owned           | 7,536,678             | 7,937,406                  | 7,924,762                          | (12,644)                                   | -0.2%        |
| Handicap Transport-Contracted        | 1,118,822             | 1,213,200                  | 1,213,200                          | -  |              |
| Handicap Transport-Owned             | 2,244,167             | 2,062,059                  | 2,062,059                          | -  |              |
| Pupil Transport-Non Reimburse        | 13,814                | 3,315                      | 20,760                             | 17,445                                     | 526.2%       |
| ECSE Transportation Services         | 1,332,059             | 1,287,573                  | 1,287,573                          | -  |              |
| Student Nutrition Services           | 7,175,509             | 7,304,240                  | 7,527,414                          | 223,174                                    | 3.1%         |
| Purchasing                           | 1,155,262             | 1,163,458                  | 1,128,292                          | (35,167)                                   | -3.0%        |
| Administrative Services              | 321,040               | 188,140                    | 263,369                            | 75,229                                     | 40.0%        |
| Staff Personnel Services             | 382,559               | 414,583                    | 490,078                            | 75,495                                     | 18.2%        |

**2019-2020**  
**Detailed Expenditures by Function**  
**All Funds**

|                                    | <b>Actual<br/>FY19</b> | <b>Original<br/>Budget<br/>FY20</b> | <b>December<br/>Revised Budget<br/>FY20</b> | <b>Change<br/>Original vs.<br/>December Revised</b> | <b>%<br/>Change</b> |
|------------------------------------|------------------------|-------------------------------------|---|---|---------------------|
| Recruitment and Placement Services | 324,300                | 322,983                             | 347,977                                     | 24,994  | 7.7%                |
| Student Personnel                  | 321,251                | 331,646                             | 331,339                                     | (306)   | -0.1%               |
| Early Childhood PAT                | 1,030,375              | 1,027,150                           | 1,028,796                                   | 1,646   | 0.2%                |
| Early Childhood                    | 400,848                | 397,676                             | 399,908                                     | 2,232   | 0.6%                |
| Non-Public School Services         | 43,392                 | 84,392                              | 97,171                                      | 12,779  | 15.1%               |
| Early Childhood Before & Aftercare | 59,565                 | 30,586                              | 54,836                                      | 24,250  | 79.3%               |
| Scholarships                       | 356,027                | 25,165                              | 25,100                                      | (65)  | -0.3%               |
| <b>Total Support Services</b>      | <b>\$ 94,391,324</b>   | <b>\$ 96,405,944</b>                | <b>\$ 97,206,269</b>                        | <b>\$ 800,326</b>                                   | <b>0.8%</b>         |
| <b>NON-INSTRUCTION SERVICES</b>    |                        |                                     |   |   |                     |
| Facilities Construction            | \$ 9,487,973           | \$ 30,472,189                       | \$ 30,101,609                               | \$ (370,580)  | -1.2%               |
| Principal                          | 10,905,000             | 11,260,000                          | 11,260,000                                  | -   |                     |
| Interest                           | 6,087,002              | 6,053,007                           | 6,053,007                                   | -   |                     |
| Other Fees                         | 6,750                  | 8,200                               | 8,200                                       | -   |                     |
| <b>Total Non-Instruction</b>       | <b>\$ 26,486,725</b>   | <b>\$ 47,793,396</b>                | <b>\$ 47,422,816</b>                        | <b>\$ (370,580)</b>                                 | <b>-0.8%</b>        |
| <b>Total Expenditures</b>          | <b>\$ 255,803,176</b>  | <b>\$ 279,653,647</b>               | <b>\$ 279,424,421</b>                       | <b>\$ (229,226)</b>                                 | <b>-0.1%</b>        |

**2019-2020**  
**Detailed Expenditures by Function by Fund**  
**December Revised Budget**

|   | General<br>Fund     | Teachers'<br>Fund     | Debt Service<br>Fund | Capital Outlay<br>Fund | Total                 |
|---|---------------------|-----------------------|----------------------|------------------------|-----------------------|
| <b>INSTRUCTION</b>                      |                     |                       |                      |                        |                       |
| Elementary School Instruction           | \$ 697,167          | \$ 34,134,557         | \$ -                 | \$ -                   | \$ 34,831,724         |
| Middle School Instruction               | 499,074             | 20,254,419            | -                    | 5,899                  | 20,759,392            |
| High School Instruction                 | 1,382,378           | 29,349,656            | -                    | 28,723                 | 30,760,757            |
| Summer School                           | 1,309               | 251,748               | -                    | -                      | 253,056               |
| Gifted                                  | 14,632              | 922,672               | -                    | -                      | 937,304               |
| Special Education                       | 1,510,858           | 28,548,885            | -                    | 20,000                 | 30,079,743            |
| Proportionate Share Services            | 4,176               | 63,773                | -                    | -                      | 67,948                |
| Supplemental Education                  | 34,341              | 1,655,393             | -                    | -                      | 1,689,734             |
| English Second Language(ESL)            | 30,443              | 1,270,962             | -                    | -                      | 1,301,404             |
| Early Childhood Special Education       | 374,075             | 4,109,896             | -                    | 18,450                 | 4,502,421             |
| Technology and Engineering Education    | 76,764              | 109,160               | -                    | -                      | 185,925               |
| Student Activities                      | 3,285,670           | 983,154               | -                    | -                      | 4,268,825             |
| Athletics                               | 802,666             | 1,746,759             | -                    | 1,350                  | 2,550,776             |
| Tuition Other Districts                 | -                   | 50,000                | -                    | -                      | 50,000                |
| Tuition Area Career Center              | -                   | 704,068               | -                    | -                      | 704,068               |
| Tuition Private Agencies for Special Ed | -                   | 1,852,259             | -                    | -                      | 1,852,259             |
| <b>Total Instruction</b>                | <b>\$ 8,713,554</b> | <b>\$ 126,007,360</b> | <b>\$ -</b>          | <b>\$ 74,422</b>       | <b>\$ 134,795,336</b> |
| <b>SUPPORT SERVICES</b>                 |                     |                       |                      |                        |                       |
| Social Work Services                    | \$ 938,311          | \$ -                  | \$ -                 | \$ -                   | \$ 938,311            |
| Pupil Accounting Services               | 823,223             | -                     | -                    | 9,600                  | 832,823               |
| Guidance Services                       | 653,737             | 4,600,536             | -                    | -                      | 5,254,272             |
| Nursing Services                        | 2,598,581           | -                     | -                    | -                      | 2,598,581             |
| Psychological Services                  | 426,410             | 1,763,151             | -                    | -                      | 2,189,562             |
| Speech and Hearing Services             | 35,981              | 4,291,526             | -                    | -                      | 4,327,507             |
| Occupational Therapy Services           | 1,174,401           | -                     | -                    | -                      | 1,174,401             |
| Physical Therapy Services               | 412,615             | -                     | -                    | -                      | 412,615               |
| Visually Impaired Services              | 13,455              | 209,637               | -                    | -                      | 223,093               |
| Other Support Services-Students         | 257,767             | 2,705,676             | -                    | -                      | 2,963,443             |
| Curriculum & Instruction Development    | 322,816             | 1,853,395             | -                    | -                      | 2,176,211             |
| Professional Development                | 488,136             | 562,453               | -                    | -                      | 1,050,589             |
| Educational Media Services              | 1,031,893           | 2,477,541             | -                    | 5,201                  | 3,514,635             |
| Instruction Related Technology          | 1,479,279           | 119,988               | -                    | 1,745,011              | 3,344,279             |
| Board of Education Services             | 1,054,792           | -                     | -                    | -                      | 1,054,792             |
| Superintendent's Office                 | 212,029             | 446,511               | -                    | -                      | 658,540               |
| Other Executive Admin Services          | 397,453             | 708,915               | -                    | -                      | 1,106,368             |
| Administrative Technology Services      | 1,710,215           | -                     | -                    | 256,416                | 1,966,631             |
| Building Level Administration           | 6,944,210           | 9,744,452             | -                    | 12,600                 | 16,701,262            |
| Business Services                       | 984,476             | -                     | -                    | -                      | 984,476               |
| Operation and Maintenance of Plant      | 17,990,689          | -                     | -                    | 255,252                | 18,245,941            |
| Security Services                       | 832,776             | -                     | -                    | -                      | 832,776               |
| Contracted Pupil Transportation         | 452,530             | -                     | -                    | -                      | 452,530               |
| Pupil Transportation-Owned              | 7,919,962           | -                     | -                    | 4,801                  | 7,924,762             |
| Handicap Transport-Contracted           | 1,213,200           | -                     | -                    | -                      | 1,213,200             |
| Handicap Transport-Owned                | 2,062,059           | -                     | -                    | -                      | 2,062,059             |
| Pupil Transport-Non Reimburse           | 4,160               | -                     | -                    | 16,600                 | 20,760                |
| ECSE Transportation Services            | 1,287,573           | -                     | -                    | -                      | 1,287,573             |
| Student Nutrition Services              | 7,343,514           | -                     | -                    | 183,900                | 7,527,414             |
| Purchasing                              | 1,128,292           | -                     | -                    | -                      | 1,128,292             |
| Administrative Services                 | 263,369             | -                     | -                    | -                      | 263,369               |

**2019-2020**  
**Detailed Expenditures by Function by Fund**  
**December Revised Budget**

|                                    | <u>General<br/>Fund</u> | <u>Teachers'<br/>Fund</u> | <u>Debt Service<br/>Fund</u> | <u>Capital Outlay<br/>Fund</u> | <u>Total</u>          |
|------------------------------------|-------------------------|---------------------------|------------------------------|--------------------------------|-----------------------|
| Staff Personnel Services           | 215,879                 | 274,200                   | -                            | -                              | 490,078               |
| Recruitment and Placement Services | 347,977                 | -                         | -                            | -                              | 347,977               |
| Student Personnel                  | 15,532                  | 315,808                   | -                            | -                              | 331,339               |
| Early Childhood PAT                | 934,187                 | 94,609                    | -                            | -                              | 1,028,796             |
| Early Childhood                    | 82,089                  | 317,819                   | -                            | -                              | 399,908               |
| Non-Public School Services         | 71,195                  | 25,976                    | -                            | -                              | 97,171                |
| Early Childhood Before & Aftercare | 54,836                  | -                         | -                            | -                              | 54,836                |
| Scholarships                       | 25,000                  | 100                       | -                            | -                              | 25,100                |
| <b>Total Support Services</b>      | <b>\$ 64,204,597</b>    | <b>\$ 30,512,292</b>      | <b>\$ -</b>                  | <b>\$ 2,489,380</b>            | <b>\$ 97,206,269</b>  |
| <b>NON-INSTRUCTION SERVICES</b>    |                         |                           |                              |                                |                       |
| Facilities Construction            | \$ -                    | \$ -                      | \$ -                         | \$ 30,101,609                  | \$ 30,101,609         |
| Principal                          | -                       | -                         | 11,260,000                   | -                              | 11,260,000            |
| Interest                           | -                       | -                         | 6,053,007                    | -                              | 6,053,007             |
| Other Fees                         | -                       | -                         | 5,000                        | 3,200                          | 8,200                 |
| <b>Total Non-Instruction</b>       | <b>\$ -</b>             | <b>\$ -</b>               | <b>\$ 17,318,007</b>         | <b>\$ 30,104,809</b>           | <b>\$ 47,422,816</b>  |
| <b>Total Expenditures</b>          | <b>\$ 72,918,151</b>    | <b>\$ 156,519,652</b>     | <b>\$ 17,318,007</b>         | <b>\$ 32,668,611</b>           | <b>\$ 279,424,421</b> |

**2019-2020**  
**Detailed Expenditures by Function**  
**General Fund**

|   | Actual<br>FY19       | Original<br>Budget<br>FY20 | December<br>Revised Budget<br>FY20 | Change<br>Original vs.<br>December Revised | %<br>Change  |
|---|----------------------|----------------------------|------------------------------------|--|--------------|
| <b>INSTRUCTION</b>                      |                      |                            |                                    |  |              |
| Elementary School Instruction           | \$ 1,563,377         | \$ 699,578                 | \$ 697,167                         | \$ (2,411)                                 | -0.3%        |
| Middle School Instruction               | 788,442              | 497,111                    | 499,074                            | 1,963                                      | 0.4%         |
| High School Instruction                 | 2,446,785            | 1,396,045                  | 1,382,378                          | (13,667)                                   | -1.0%        |
| Summer School                           | 18,912               | 15,899                     | 1,309                              | (14,590)                                   | -91.8%       |
| Gifted                                  | 15,044               | 14,632                     | 14,632                             | -  |              |
| Special Education                       | 1,348,757            | 1,739,478                  | 1,510,858                          | (228,620)                                  | -13.1%       |
| Proportionate Share Services            | 2,251                | 3,476                      | 4,176                              | 700  | 20.1%        |
| Supplemental Education                  | 40,889               | 34,341                     | 34,341                             | -  |              |
| English Second Language(ESL)            | 28,694               | 30,358                     | 30,443                             | 85   | 0.3%         |
| Early Childhood Special Education       | 593,483              | 378,918                    | 374,075                            | (4,843)                                    | -1.3%        |
| Technology and Engineering Education    | 88,392               | 76,764                     | 76,764                             | -  |              |
| Student Activities                      | 3,505,455            | 3,285,683                  | 3,285,670                          | (12)                                       | 0.0%         |
| Athletics                               | 817,394              | 801,527                    | 802,666                            | 1,140                                      | 0.1%         |
| Tuition Private Agencies for Special Ed | 600,000              | -                          | -                                  |  |              |
| <b>Total Instruction</b>                | <b>\$ 11,857,876</b> | <b>\$ 8,973,809</b>        | <b>\$ 8,713,554</b>                | <b>\$ (260,255)</b>                        | <b>-2.9%</b> |
| <b>SUPPORT SERVICES</b>                 |                      |                            |                                    |  |              |
| Social Work Services                    | \$ 908,905           | \$ 946,699                 | \$ 938,311                         | \$ (8,388)                                 | -0.9%        |
| Pupil Accounting Services               | 796,881              | 849,243                    | 823,223                            | (26,020)                                   | -3.1%        |
| Guidance Services                       | 640,775              | 650,392                    | 653,737                            | 3,345                                      | 0.5%         |
| Nursing Services                        | 2,515,340            | 2,617,272                  | 2,598,581                          | (18,691)                                   | -0.7%        |
| Psychological Services                  | 591,335              | 425,412                    | 426,410                            | 999  | 0.2%         |
| Speech and Hearing Services             | 22,583               | 35,981                     | 35,981                             | -  |              |
| Occupational Therapy Services           | 1,099,368            | 1,146,464                  | 1,174,401                          | 27,937                                     | 2.4%         |
| Physical Therapy Services               | 406,702              | 424,375                    | 412,615                            | (11,759)                                   | -2.8%        |
| Visually Impaired Services              | 11,899               | 12,455                     | 13,455                             | 1,000                                      | 8.0%         |
| Other Support Services-Students         | 244,498              | 258,307                    | 257,767                            | (540)                                      | -0.2%        |
| Curriculum & Instruction                | 479,699              | 312,347                    | 322,816                            | 10,470                                     | 3.4%         |
| Professional Development                | 464,675              | 487,861                    | 488,136                            | 275  | 0.1%         |
| Educational Media Services              | 957,563              | 1,019,317                  | 1,031,893                          | 12,576                                     | 1.2%         |
| Instruction Related Technology          | 1,155,843            | 1,478,396                  | 1,479,279                          | 883  | 0.1%         |
| Board of Education Services             | 823,174              | 1,054,892                  | 1,054,792                          | (100)                                      | 0.0%         |
| Superintendent's Office                 | 212,041              | 212,101                    | 212,029                            | (71)                                       | 0.0%         |
| Other Executive Admin Services          | 317,589              | 401,201                    | 397,453                            | (3,748)                                    | -0.9%        |
| Administrative Technology Services      | 1,330,422            | 1,658,636                  | 1,710,215                          | 51,579                                     | 3.1%         |
| Building Level Administration           | 6,956,844            | 7,141,917                  | 6,944,210                          | (197,707)                                  | -2.8%        |
| Business Services                       | 1,009,833            | 1,004,895                  | 984,476                            | (20,419)                                   | -2.0%        |
| Operation and Maintenance of Plant      | 17,163,567           | 17,929,382                 | 17,990,689                         | 61,307                                     | 0.3%         |
| Security Services                       | 812,761              | 818,079                    | 832,776                            | 14,697                                     | 1.8%         |
| Contracted Pupil Transportation         | 416,931              | 452,530                    | 452,530                            | -  |              |
| Pupil Transportation-Owned              | 7,536,678            | 7,937,406                  | 7,919,962                          | (17,445)                                   | -0.2%        |
| Handicap Transport-Contracted           | 1,118,822            | 1,213,200                  | 1,213,200                          | -  |              |
| Handicap Transport-Owned                | 2,244,167            | 2,062,059                  | 2,062,059                          | -  |              |
| Pupil Transport-Non Reimburse           | 4,064                | 3,315                      | 4,160                              | 845  | 25.5%        |
| ECSE Transportation Services            | 1,332,059            | 1,287,573                  | 1,287,573                          | -  |              |
| Student Nutrition Services              | 6,983,384            | 7,113,340                  | 7,343,514                          | 230,174                                    | 3.2%         |
| Purchasing                              | 1,155,262            | 1,163,458                  | 1,128,292                          | (35,167)                                   | -3.0%        |
| Administrative Services                 | 321,040              | 188,140                    | 263,369                            | 75,229                                     | 40.0%        |

**2019-2020**  
**Detailed Expenditures by Function**  
**General Fund**

|                                    | <b>Actual<br/>FY19</b> | <b>Original<br/>Budget<br/>FY20</b> | <b>December<br/>Revised Budget<br/>FY20</b> | <b>Change<br/>Original vs.<br/>December Revised</b> | <b>%<br/>Change</b> |
|------------------------------------|------------------------|-------------------------------------|---|---|---------------------|
| Staff Personnel Services           | 188,592                | 213,075                             | 215,879                                     | 2,803   | 1.3%                |
| Recruitment and Placement Services | 324,300                | 322,983                             | 347,977                                     | 24,994  | 7.7%                |
| Student Personnel                  | 11,273                 | 15,263                              | 15,532                                      | 269   | 1.8%                |
| Early Childhood PAT                | 939,816                | 932,649                             | 934,187                                     | 1,537   | 0.2%                |
| Early Childhood                    | 88,770                 | 78,009                              | 82,089                                      | 4,080   | 5.2%                |
| Non-Public School Services         | 42,436                 | 58,416                              | 71,195                                      | 12,779  | 21.9%               |
| Early Childhood Before & Aftercare | 59,565                 | 30,586                              | 54,836                                      | 24,250  | 79.3%               |
| Scholarships                       | 345,982                | 25,000                              | 25,000                                      | -   |                     |
| <b>Total Support Services</b>      | <b>\$ 62,035,434</b>   | <b>\$ 63,982,624</b>                | <b>\$ 64,204,597</b>                        | <b>\$ 230,361</b>                                   | <b>0.4%</b>         |
| <b>Total Expenditures</b>          | <b>\$ 73,893,311</b>   | <b>\$ 72,956,433</b>                | <b>\$ 72,918,151</b>                        | <b>\$ (29,894)</b>                                  | <b>0.0%</b>         |



**2019-2020**  
**Detailed Expenditures by Function**  
**Teachers' Fund**

|   | Actual<br>FY19        | Original<br>Budget<br>FY20 | December<br>Revised Budget<br>FY20 | Change<br>Original vs.<br>December Revised | %<br>Change  |
|---|-----------------------|----------------------------|------------------------------------|--|--------------|
| <b>INSTRUCTION</b>                      |                       |                            |                                    |  |              |
| Elementary School Instruction           | \$ 33,902,945         | \$ 34,490,706              | \$ 34,134,557                      | \$ (356,149)                               | -1.0%        |
| Middle School Instruction               | 19,984,396            | 20,347,213                 | 20,254,419                         | (92,794)                                   | -0.5%        |
| High School Instruction                 | 28,571,233            | 29,139,711                 | 29,349,656                         | 209,945                                    | 0.7%         |
| Summer School                           | 215,193               | 155,319                    | 251,748                            | 96,429                                     | 62.1%        |
| Gifted                                  | 928,562               | 953,946                    | 922,672                            | (31,274)                                   | -3.3%        |
| Special Education                       | 27,206,899            | 27,442,417                 | 28,548,885                         | 1,106,468                                  | 4.0%         |
| Proportionate Share Services            | 110,215               | 275,774                    | 63,773                             | (212,002)                                  | -76.9%       |
| Supplemental Education                  | 1,564,544             | 1,636,290                  | 1,655,393                          | 19,103                                     | 1.2%         |
| English Second Language(ESL)            | 1,091,458             | 1,121,514                  | 1,270,962                          | 149,448                                    | 13.3%        |
| Early Childhood Special Education       | 4,635,025             | 5,364,399                  | 4,109,896                          | (1,254,503)                                | -23.4%       |
| Technology and Engineering Education    | 98,853                | 101,200                    | 109,160                            | 7,960                                      | 7.9%         |
| Student Activities                      | 1,068,445             | 954,110                    | 983,154                            | 29,044                                     | 3.0%         |
| Athletics                               | 1,534,089             | 1,828,985                  | 1,746,759                          | (82,226)                                   | -4.5%        |
| Tuition Other Districts                 | 67,720                | 50,000                     | 50,000                             | -  |              |
| Tuition Area Career Center              | 692,570               | 694,533                    | 704,068                            | 9,535                                      | 1.4%         |
| Tuition Private Agencies for Special Ed | 1,298,077             | 1,852,259                  | 1,852,259                          | -  |              |
| <b>Total Instruction</b>                | <b>\$ 122,970,224</b> | <b>\$ 126,408,376</b>      | <b>\$ 126,007,360</b>              | <b>\$ (401,016)</b>                        | <b>-0.3%</b> |
| <b>SUPPORT SERVICES</b>                 |                       |                            |                                    |  |              |
| Social Work Services                    |                       |                            |                                    |  |              |
| Guidance Services                       | \$ 4,500,611          | \$ 4,584,299               | \$ 4,600,536                       | \$ 16,237                                  | 0.4%         |
| Psychological Services                  | 1,725,152             | 1,478,324                  | 1,763,151                          | 284,827                                    | 19.3%        |
| Speech and Hearing Services             | 3,497,182             | 3,359,798                  | 4,291,526                          | 931,728                                    | 27.7%        |
| Visually Impaired Services              | 193,056               | 197,924                    | 209,637                            | 11,713                                     | 5.9%         |
| Other Support Services-Students         | 2,552,738             | 2,610,843                  | 2,705,676                          | 94,833                                     | 3.6%         |
| Curriculum & Instruction                | 2,481,249             | 2,415,743                  | 1,853,395                          | (562,348)                                  | -23.3%       |
| Professional Development                | 358,955               | 483,773                    | 562,453                            | 78,680                                     | 16.3%        |
| Educational Media Services              | 2,542,429             | 2,571,387                  | 2,477,541                          | (93,846)                                   | -3.6%        |
| Instruction Related Technology          | 123,070               | 126,421                    | 119,988                            | (6,433)                                    | -5.1%        |
| Superintendent's Office                 | 438,022               | 1,346,325                  | 446,511                            | (899,814)                                  | -66.8%       |
| Other Executive Admin Services          | 1,008,251             | -                          | 708,915                            | 708,915                                    |              |
| Building Level Administration           | 9,734,661             | 9,898,807                  | 9,744,452                          | (154,355)                                  | -1.6%        |
| Staff Personnel Services                | 193,967               | 201,508                    | 274,200                            | 72,692                                     | 36.1%        |
| Student Personnel                       | 309,978               | 316,383                    | 315,808                            | (575)                                      | -0.2%        |
| Early Childhood PAT                     | 90,560                | 94,501                     | 94,609                             | 108  | 0.1%         |
| Early Childhood                         | 312,078               | 319,667                    | 317,819                            | (1,848)                                    | -0.6%        |
| Non-Public School Services              | 957                   | 25,976                     | 25,976                             | -  |              |
| Scholarships                            | -                     | 165                        | 100                                | (65)                                       | -39.4%       |
| <b>Total Support Services</b>           | <b>\$ 30,062,916</b>  | <b>\$ 30,031,844</b>       | <b>\$ 30,512,292</b>               | <b>\$ 480,448</b>                          | <b>1.6%</b>  |
| <b>Total Expenditures</b>               | <b>\$ 153,033,140</b> | <b>\$ 156,440,220</b>      | <b>\$ 156,519,652</b>              | <b>\$ 79,432</b>                           | <b>0.1%</b>  |

**2019-2020**  
**Detailed Expenditures by Function**  
**Debt Service Fund**

|                                 | <u>Actual<br/>FY19</u> | <u>Original<br/>Budget<br/>FY20</u> | <u>December<br/>Revised Budget<br/>FY20</u> | <u>Change<br/>Original vs.<br/>December Revised</u> | <u>%<br/>Change</u> |
|---------------------------------|------------------------|-------------------------------------|---|---|---------------------|
| <b>NON-INSTRUCTION SERVICES</b> |                        |                                     |   |   |                     |
| Principal                       | \$ 10,905,000          | \$ 11,260,000                       | \$ 11,260,000                               | \$ -  |                     |
| Interest                        | 6,087,002              | 6,053,007                           | 6,053,007                                   | -   |                     |
| Other Fees                      | 5,637                  | 5,000                               | 5,000                                       | -   |                     |
| <b>Total Non-Instruction</b>    | <b>\$ 16,997,639</b>   | <b>\$ 17,318,007</b>                | <b>\$ 17,318,007</b>                        | <b>\$ -</b>   |                     |
| <b>Total Expenditures</b>       | <b>\$ 16,997,639</b>   | <b>\$ 17,318,007</b>                | <b>\$ 17,318,007</b>                        | <b>\$ -</b>   |                     |

**2019-2020**  
**Detailed Expenditures by Function**  
**Capital Outlay Fund**

|                                      | Actual<br>FY19       | Original<br>Budget<br>FY20 | December<br>Revised Budget<br>FY20 | Change<br>Original vs.<br>December Revised | %<br>Change  |
|--------------------------------------|----------------------|----------------------------|------------------------------------|--|--------------|
| <b>INSTRUCTION</b>                   |                      |                            |                                    |  |              |
| Middle School Instruction            | \$ 4,583             | \$ 4,599                   | \$ 5,899                           | \$ 1,300                                   | 28.3%        |
| High School Instruction              | 22,167               | 25,023                     | 28,723                             | 3,700                                      | 14.8%        |
| Special Education                    | 22,183               | 20,000                     | 20,000                             | -  |              |
| Early Childhood Special Education    | 14,487               | 20,000                     | 18,450                             | (1,550)                                    | -7.8%        |
| Technology and Engineering Education | 2,968                | -                          | -                                  | -  |              |
| Student Activities                   | 30,640               | -                          | -                                  | -  |              |
| Athletics                            | -                    | 2,500                      | 1,350                              | (1,150)                                    | -46.0%       |
| <b>Total Instruction</b>             | <b>\$ 97,028</b>     | <b>\$ 72,122</b>           | <b>\$ 74,422</b>                   | <b>\$ 2,300</b>                            | <b>3.2%</b>  |
| <b>SUPPORT SERVICES</b>              |                      |                            |                                    |  |              |
| Pupil Accounting Services            | \$ 1,195             | \$ 9,600                   | \$ 9,600                           | \$ -                                       |              |
| Educational Media Services           | -                    | 5,489                      | 5,201                              | (288)                                      | -5.2%        |
| Instruction Related Technology       | 1,592,891            | 1,745,011                  | 1,745,011                          | -  |              |
| Administrative Technology Services   | 275,161              | 232,175                    | 256,416                            | 24,241                                     | 10.4%        |
| Building Level Administration        | 10,000               | 12,600                     | 12,600                             | -  |              |
| Operation and Maintenance of Plant   | 201,806              | 195,700                    | 255,252                            | 59,552                                     | 30.4%        |
| Pupil Transportation-Owned           | -                    | -                          | 4,801                              | 4,801                                      |              |
| Pupil Transport-Non Reimburse        | 9,750                | -                          | 16,600                             | 16,600                                     |              |
| Student Nutrition Services           | 192,125              | 190,900                    | 183,900                            | (7,000)                                    | -3.7%        |
| Scholarships                         | 10,045               | -                          | -                                  | -  |              |
| <b>Total Support Services</b>        | <b>\$ 2,292,973</b>  | <b>\$ 2,391,475</b>        | <b>\$ 2,489,380</b>                | <b>\$ 97,905</b>                           | <b>4.1%</b>  |
| <b>NON-INSTRUCTION SERVICES</b>      |                      |                            |                                    |  |              |
| Facilities Construction              | \$ 9,487,973         | 30,472,189                 | 30,101,609                         | \$ (370,580)                               | -1.2%        |
| Other Fees                           | 1,113                | 3,200                      | 3,200                              | -  |              |
| <b>Total Non-Instruction</b>         | <b>\$ 9,489,086</b>  | <b>\$ 30,475,389</b>       | <b>\$ 30,104,809</b>               | <b>\$ (370,580)</b>                        | <b>-1.2%</b> |
| <b>Total Expenditures</b>            | <b>\$ 11,879,087</b> | <b>\$ 32,938,987</b>       | <b>\$ 32,668,611</b>               | <b>\$ (270,375)</b>                        | <b>-0.8%</b> |

## 2019-2020 December Revised Budget

### Debt Schedule 1 General Obligation Bonds

|           | Beginning<br>Balance | Principal      | Interest      | Total<br>Payment | Ending<br>Balance |
|-----------|----------------------|----------------|---------------|------------------|-------------------|
| 2019-2020 | 151,259,954          | 11,260,000     | 6,053,007     | 17,313,007       | 139,999,954       |
| 2020-2021 | 139,999,954          | 11,615,000     | 5,662,958     | 17,277,958       | 128,384,954       |
| 2021-2022 | 128,384,954          | 9,859,954      | 6,354,366     | 16,214,320       | 118,525,000       |
| 2022-2023 | 118,525,000          | 11,640,000     | 4,934,532     | 16,574,532       | 106,885,000       |
| 2023-2024 | 106,885,000          | 10,335,000     | 4,459,728     | 14,794,728       | 96,550,000        |
| 2024-2025 | 96,550,000           | 8,375,000      | 4,067,120     | 12,442,120       | 88,175,000        |
| 2025-2026 | 88,175,000           | 8,630,000      | 3,735,822     | 12,365,822       | 79,545,000        |
| 2026-2027 | 79,545,000           | 5,255,000      | 3,381,975     | 8,636,975        | 74,290,000        |
| 2027-2028 | 74,290,000           | 5,895,000      | 3,153,725     | 9,048,725        | 68,395,000        |
| 2028-2029 | 68,395,000           | 6,495,000      | 2,905,875     | 9,400,875        | 61,900,000        |
| 2029-2030 | 61,900,000           | 5,740,000      | 2,645,950     | 8,385,950        | 56,160,000        |
| 2030-2031 | 56,160,000           | 5,750,000      | 2,421,850     | 8,171,850        | 50,410,000        |
| 2031-2032 | 50,410,000           | 6,400,000      | 2,197,350     | 8,597,350        | 44,010,000        |
| 2032-2033 | 44,010,000           | 6,590,000      | 1,947,350     | 8,537,350        | 37,420,000        |
| 2033-2034 | 37,420,000           | 6,875,000      | 1,664,750     | 8,539,750        | 30,545,000        |
| 2034-2035 | 30,545,000           | 7,145,000      | 1,368,750     | 8,513,750        | 23,400,000        |
| 2035-2036 | 23,400,000           | 7,475,000      | 1,078,750     | 8,553,750        | 15,925,000        |
| 2036-2037 | 15,925,000           | 7,825,000      | 718,000       | 8,543,000        | 8,100,000         |
| 2037-2038 | 8,100,000            | 8,100,000      | 405,000       | 8,505,000        | -                 |
|           |                      | \$ 151,259,954 | \$ 59,156,858 | \$ 210,416,812   |                   |