



FORT ZUMWALT  
SCHOOL DISTRICT

O'Fallon, Missouri  
St. Charles County

*Original*

# Annual Budget 2020-2021



Dr. Bernard J. DuBray, Superintendent  
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June 29, 2020

# ***BUDGET MESSAGE***

## ***Original 2020-2021***



The 2020-21 Original 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 2020-21 Original budget is projecting a total ending fund balance of \$36.7 million for all funds and an operating fund balance of \$22.0 million or 9.6%. This budget is also showing a combined spend down of balances totaling \$17.3 million. The majority of this spend down is related to \$15.0 million in capital balances received in a prior year that was financed with proceeds from general obligation bonds. Part of this spend down is also due to deficit spending in the operating funds totaling \$2.8 million. This deficit is primarily attributed to withholding of state revenues by the Governor and compounded by increases in expenses related to resuming operations along with increases in salaries and related benefits for raises awarded to staff.

Total revenues in the 2020-21 Original budget are projected to be \$249.8 million. When compared to the 2020-21 May revised budget, this represents a net decrease of \$10.1 million in revenues for all funds. This decrease is primarily the result of a bond refunding completed in February that bought in proceeds of \$13.8 million to refinance existing general obligation debt. That one-time increase inflated prior year revenue and shows as a decrease when comparing to the current budget. Excluding the refunding and focusing on operating revenues, this budget is showing an increase of \$3.8 million when compared to the May revision. This change was comprised of increases totaling \$2.9 million related to resuming operations plus the addition of \$2.5 million in new money from growth in local property taxes. These increases are partially offset by reductions of \$2.5 million in state funding from projected cuts communicated by the Governor. There is also a one-time increase of \$1.0 million related to federal program expenses from 2019-20 that will be requested and received in the 2020-21 year.

Total expenses in the 2020-21 Original budget are projected to be \$267.1 million. When compared to the 2020-21 May revised budget, this is a net decrease of \$23.5 million. Again, a large portion of this decrease is driven by a bond refunding completed in February 2020 that inflated expenses in 2019-20 by \$16.8 million. In addition, the district spent down \$15.3 million of capital balances. Excluding the refunding and capital spending, operating expenses increased by a net \$6.3 million. This is partially due to reinstating expenses that were cut in the prior year due to school closures and partially due to new expenses related mainly to salary increases and curriculum implementation.

In summary, the 2020-21 Original budget is projecting deficits in operating funds of \$2.8 million with an overall spend down of \$17.3 million for all funds. The majority of this spend down is attributed to capital projects financed by bond proceeds received in prior years. The operating deficit is due to a combination of increases in salary and curriculum costs plus the impact of reinstating expenses and related revenues all compounded by significant cuts to state funding. Due to this highly unusual situation, there is still a lot of uncertainty. The District's financial position could go either way. It could improve depending on possible federal stimulus or better than expected State receipts, but could also worsen if additional state cuts are implemented as indicated by the Governor. This is our best guess at this time, and we are hopeful our leaders at the State and National level will do whatever they can to help us get through this tough time.

## Tax Rate and Assessed Valuation Historical Data

Year	Tax Rate	Percentage Change	Assessed Valuation (a)	Percentage Change
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%
2020-2021	\$ 4.8437	-0.1%	2,731,761,438	1.6%

(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 (At Time of Billing) 2020</b>	<b>Current Tax Year (June 2020) 2021</b>
Real Estate	\$ 2,281,685,182	\$ 2,304,518,955
Personal Property	\$ 423,012,359	\$ 427,242,483
<b>TOTAL</b>	<b>\$ 2,704,697,541</b>	<b>\$ 2,731,761,438</b>

<b>Revenue By Fund</b>		
	<b>Revenues 100% Collection</b>	<b>Rates per \$100 of Assessed Valuation</b>
General	\$ 48,726,429	178.37 cents
Special	\$ 62,830,513	230.00 cents
Debt Service	\$ 18,849,154	69.00 cents
Capital Projects	\$ 1,912,233	7.00 cents
<b>TOTAL</b>	<b>\$ 132,318,329</b>	<b>484.37 cents</b>

**2020-2021**  
**Summary of Revenues, Expenditures, Fund Balances by Fund**  
**Original Budget**  
**(\$ in 000s)**

	<u>General Fund</u>	<u>Teachers' Fund</u>	<u>Debt Service Fund</u>	<u>Capital Outlay Fund</u>	<u>Total</u>
Beginning Fund Balance	\$ 24,793	\$ -	\$ 15,439	\$ 14,999	\$ 55,231
Revenues	70,248	157,014	20,105	2,396	249,763
Expenditures	71,529	158,495	19,648	17,428	267,100
Surplus (Deficit)	(1,281)	(1,481)	457	(15,033)	(17,338)
Transfer	(1,515)	1,481	-	34	-
Ending Fund Balance	<u>\$ 21,997</u>	<u>\$ -</u>	<u>\$ 15,896</u>	<u>\$ -</u>	<u>\$ 37,893</u>

**2020-2021  
Fund Balance Summary  
(\$ in 000s)**

	<b>Actual FY19</b>	<b>May Revised Budget FY20</b>	<b>Original FY21</b>
Beginning Fund Balance	\$ 85,307	\$ 73,573	\$ 55,231
Revenues	244,066	259,882	249,763
Expenditures	255,803	290,628	267,101
(Deficit) Surplus	(11,737)	(30,746)	(17,338)
Ending Fund Balance	<u>\$ 73,570</u>	<u>\$ 42,827</u>	<u>\$ 37,893</u>

**2020-2021  
Revenue vs. Expense  
Teacher and General Funds Only  
(operating funds)**



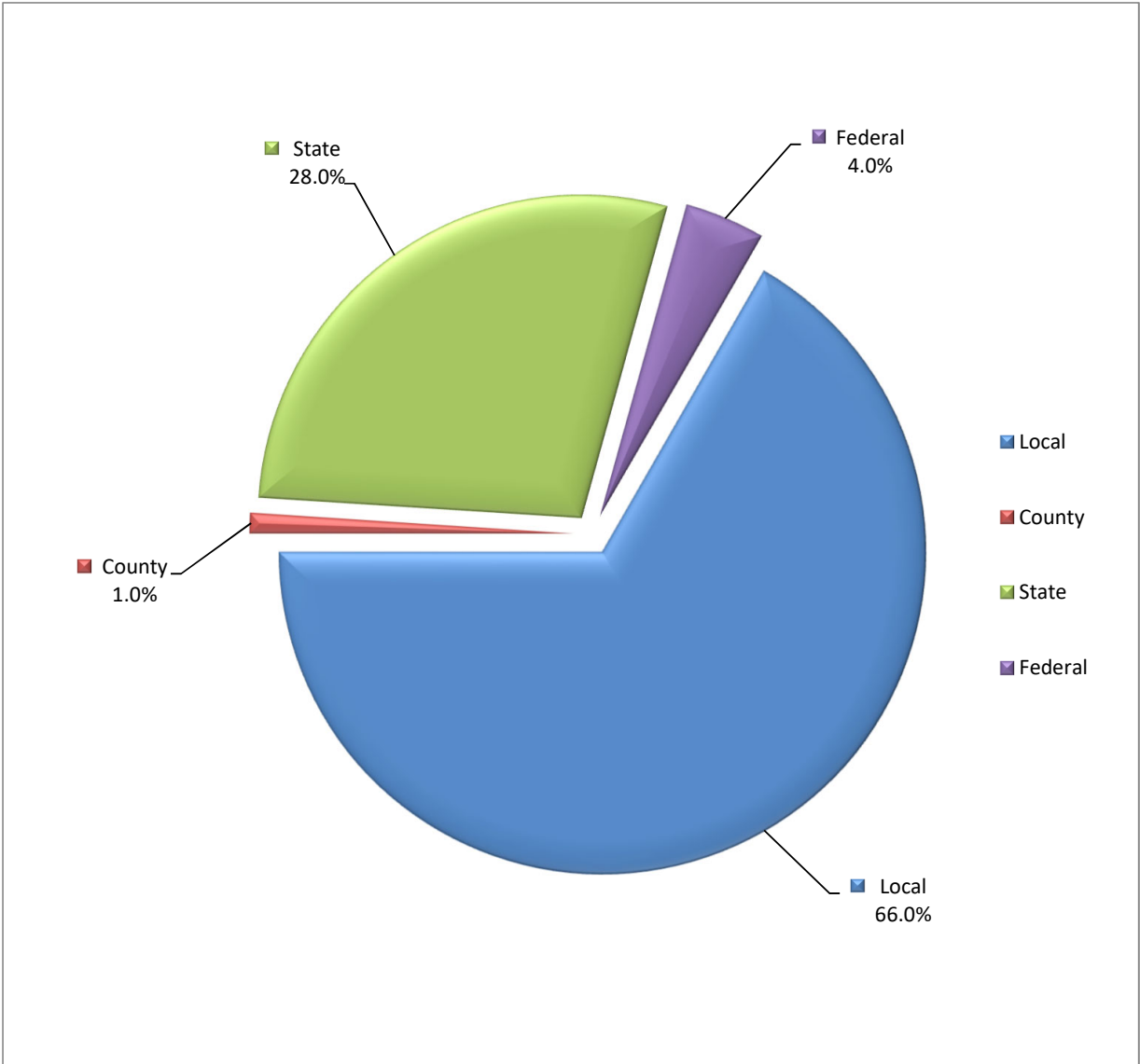
	Actual FY19	May Revised FY20	Original FY21
Expense	\$226,926,451	\$223,767,184	\$230,023,958
Revenue	\$222,849,046	\$223,391,123	\$227,262,117

**2020-2021**  
**Summary of Major Variances**  
**Original FY21 vs. May Revised FY20 Budget**

<b>REVENUE</b>	<b>Increase/ (Decrease)</b>	<b>Reason</b>
Taxes, Current and Delinquent	\$ 2,969,956	Increase in Assessed Valuation
Interest Earnings	(550,000)	Decrease in interest rates
Premium on Bonds Sold	(1,018,691)	One-Time premium generated from sale of refunding bonds in 19-20
Food Service	1,606,526	Restore revenue from school closures in prior year
Student Activities	1,061,358	Restore revenue from school closures in prior year
Preschool Tuition	139,362	Resume operations after COVID closure
Basic Formula	(2,145,000)	Expected withholding by the Governor
Transportation	(300,000)	Expected withholding by the Governor
Early Childhood Special Education	163,992	Increase to match projected expenses for 19-20
IDEA	1,094,222	Payment of prior year expenses submitted with Final Expenditure Report.
Federal Programs	(364,457)	Adjust to match final available funding.
Sale of Bonds	(12,805,000)	One-Time revenue from the sale of GO bonds in 19-20
Other - Net	28,469	Misc.
<b>Net Change in Revenue</b>	<u>\$ (10,119,263)</u>	
<b>EXPENDITURES</b>		
Salaries	\$ 3,338,952	Increase for resuming operations and raises given to staff.
Fringe Benefits	533,364	Adjust to match related salary changes
Tuition	379,809	Increase to pay for summer online programming
Contract Pupil Transportation	661,181	Increase in homeless and special ed contract transportation after resuming operations
Travel	195,581	Increase back to normal levels
Other Purchases Services (combined)	(112,379)	Resume normal levels
Textbooks	349,888	Curriculum implementation.
Food	836,700	Increase back to normal levels
Electricity	100,000	Increase back to normal levels
Fuel	109,709	Increase back to normal levels
Other Supplies (combined)	(136,032)	Resume normal levels
Capitla Outlay/Debt Service	(29,784,763)	Bond refunding and change in captial budgets related to unspend bond funds
<b>Net Change in Expenditures</b>	<u>\$ (23,527,989)</u>	
<b>Net Change Surplus/(Deficit)</b>	<u><u>\$ 13,408,726</u></u>	

**2020-2021  
Summary of Revenues by Source  
(\$ in 000s)**

	<u>Actual FY19</u>	<u>May Revised Budget FY20</u>	<u>Original FY21</u>	<u>Change May Revised vs. Original FY21</u>	<u>% Change</u>
Local	\$ 159,341	\$ 162,011	\$ 165,759	\$ 3,748	2.3%
County	2,981	2,998	2,969	(29)	-1.0%
State	72,451	72,514	70,233	(2,281)	-3.1%
Federal	9,060	9,373	10,603	1,230	13.1%
Non-Current	14	12,805	-	(12,805)	-100.0%
Contracted Services	233	180	199	19	10.6%
<b>TOTAL REVENUES</b>	<b>\$ 244,080</b>	<b>\$ 259,881</b>	<b>\$ 249,763</b>	<b>\$ (10,118)</b>	<b>-3.9%</b>





**2020-2021**  
**Detailed Revenues by Object by Year**  
**All Funds**

	Actual FY19	May Revised Budget FY20	Original FY21	Change May Revised vs. Original FY21	% Change
<b>LOCAL REVENUE</b>					
Taxes, Current Year	\$ 118,823,889	\$ 125,065,507	\$ 128,035,463	\$ 2,969,956	2.4%
Taxes, Prior Year	4,654,983	4,895,001	4,895,001	-	
Sales Tax (Prop C)	17,531,375	17,014,093	17,014,093	-	
Financial Institution Tax (Intangible)	148,136	263,288	263,288	-	
M & M Surcharge	2,644,737	2,661,993	2,661,993	-	
In Lieu of Tax	2,137,242	822,520	822,520	-	
Field Trip Receipts	122,992	118,000	118,000	-	
Investment Earnings	2,359,434	1,411,782	861,782	(550,000)	-39.0%
Premium on Bond Sold	-	1,018,691	-	(1,018,691)	-100.0%
Food Service-Students	2,258,978	1,640,247	2,185,902	545,655	33.3%
Food Service-Adult	77,250	52,001	66,792	14,791	28.4%
Food Service-Ala Carte	2,745,848	2,156,667	2,702,747	546,080	25.3%
Student Activities	4,110,625	3,159,267	4,220,625	1,061,358	33.6%
Athletics	97,919	96,730	96,730	-	
Pre-School Tuition	579,980	436,048	575,410	139,362	32.0%
Scholarship Program Donations	29,174	55,129	55,129	-	
Prior Period Adjustment	602,538	405,950	405,950	-	
Miscellaneous Local Revenue	415,423	738,476	777,000	38,524	5.2%
<b>Total Local</b>	<b>\$ 159,340,524</b>	<b>\$ 162,011,390</b>	<b>\$ 165,758,425</b>	<b>\$ 3,747,035</b>	<b>2.3%</b>
<b>COUNTY REVENUE</b>					
Fines and Forfeitures	\$ 203,794	\$ 164,055	\$ 135,000	\$ (29,055)	-17.7%
State Assessed Utilities	2,777,058	2,833,522	2,833,522	-	
<b>Total County</b>	<b>\$ 2,980,853</b>	<b>\$ 2,997,577</b>	<b>\$ 2,968,522</b>	<b>\$ (29,055)</b>	<b>-1.0%</b>
<b>STATE REVENUE</b>					
Basic Formula	\$ 51,759,801	\$ 51,662,344	\$ 49,967,344	\$ (1,695,000)	-3.3%
Transportation	2,171,480	2,227,417	1,927,417	(300,000)	-13.5%
Early Childhood Special Education	7,848,328	8,199,602	8,363,594	163,992	2.0%
Basic Formula-Classroom Trust Fund	6,946,927	6,510,505	6,060,505	(450,000)	-6.9%
Early Childhood-Parents as Teachers	351,430	354,590	354,590	-	
Vocational Technical Aid	153,142	99,724	99,724	-	
Food Service - State	43,137	45,000	45,000	-	
Vocational Enhancement	-	87,102	87,102	-	
Public Placement	13,150	50,033	50,033	-	
High Needs Fund	3,163,454	3,278,055	3,278,055	-	
<b>Total State</b>	<b>\$ 72,451,112</b>	<b>\$ 72,514,372</b>	<b>\$ 70,233,364</b>	<b>\$ (2,281,008)</b>	<b>-3.1%</b>
<b>FEDERAL REVENUE</b>					
Medicaid	\$ 489,677	\$ 489,677	\$ 489,677	\$ -	
Vocational (Perkins)	182,129	192,166	207,773	15,607	8.1%
Collaborative Work Project (IDEA)	267,508	485,456	211,883	(273,573)	-56.4%
Individuals with Disabilities Act (IDEA)	3,451,552	3,421,502	4,515,724	1,094,222	32.0%
Early Childhood Special Education	501,059	540,120	540,120	-	
School Lunch Program	1,726,727	1,326,727	1,726,727	400,000	30.1%
School Breakfast Program	428,862	328,862	428,862	100,000	30.4%
Title I	1,079,794	1,517,189	1,428,842	(88,347)	-5.8%
Title II	269,383	394,768	370,942	(23,826)	-6.0%
Title III Limited English Proficiency	78,626	69,306	97,607	28,301	40.8%
Title IV.A	57,718	112,026	89,407	(22,619)	-20.2%
Other Federal Revenue	527,437	495,631	495,631	-	
<b>Total Federal</b>	<b>\$ 9,060,471</b>	<b>\$ 9,373,430</b>	<b>\$ 10,603,195</b>	<b>\$ 1,229,765</b>	<b>13.1%</b>
<b>NON-CURRENT REVENUE</b>					
Sale of Bonds	13,558	12,805,000	-	(12,805,000)	-100.0%
<b>Total Non-Current</b>	<b>\$ 13,558</b>	<b>\$ 12,805,000</b>	<b>\$ -</b>	<b>\$ (12,805,000)</b>	<b>-100.0%</b>
<b>CONTRACTED SERVICES REVENUE</b>					
Sale of Other Property	\$ 204,951	\$ 47,500	\$ 66,500	\$ 19,000	40.0%
Contract Education Services	14,828	117,766	117,766	-	
Transportation From Other Districts	-	15,000	15,000	-	
<b>Total Contracted Services</b>	<b>\$ 233,337</b>	<b>\$ 180,266</b>	<b>\$ 199,266</b>	<b>\$ 19,000</b>	<b>10.5%</b>
<b>Total Revenue</b>	<b>\$ 244,079,855</b>	<b>\$ 259,882,035</b>	<b>\$ 249,762,772</b>	<b>\$ (10,119,263)</b>	<b>-3.9%</b>

**2020-2021**  
**Summary of Revenues by Fund by Year**  
**(\$ in 000s)**

	<u>Actual FY19</u>	<u>May Revised Budget FY20</u>	<u>Original FY21</u>	<u>Change May Revised vs. Original FY21</u>	<u>% Change</u>
General Fund	\$ 73,902	\$ 72,332	\$ 70,248	\$ (2,084)	-2.9%
Teachers' Fund	148,947	151,059	157,014	5,955	3.9%
Debt Service Fund	18,399	33,490	20,105	(13,385)	-40.0%
Capital Outlay Fund	2,819	3,001	2,396	(605)	-20.2%
<b>TOTAL REVENUES</b>	<b><u>\$ 244,066</u></b>	<b><u>\$ 259,882</u></b>	<b><u>\$ 249,763</u></b>	<b><u>\$ (10,119)</u></b>	<b><u>-3.9%</u></b>

**2020-2021**  
**Detailed Revenues by Object by Fund**  
**Original Budget**

	General Fund	Teachers' Fund	Debt Service Fund	Capital Outlay Fund	Total
<b>LOCAL REVENUE</b>					
Taxes, Current Year	\$ 41,838,060	\$ 66,119,783	\$ 18,228,361	\$ 1,849,259	\$ 128,035,463
Taxes, Prior Year	1,600,473	2,526,478	697,308	70,742	4,895,001
Sales Tax (Prop C)	-	17,014,093	-	-	17,014,093
Financial Institution Tax	-	-	-	263,288	263,288
M & M Surcharge	2,661,993	-	-	-	2,661,993
In Lieu of Tax	268,931	424,531	117,171	11,887	822,520
Field Trip Receipts	118,000	-	-	-	118,000
Investment Earnings	371,782	120,000	220,000	150,000	861,782
Premium on Bond Sold	-	-	-	-	-
Food Service-Students	2,185,902	-	-	-	2,185,902
Food Service-Adult	66,792	-	-	-	66,792
Food Service-Ala Carte	2,702,747	-	-	-	2,702,747
Student Activities	4,220,625	-	-	-	4,220,625
Athletics	96,730	-	-	-	96,730
Pre-School Tuition	345,246	230,164	-	-	575,410
Scholarship Program Donations	55,129	-	-	-	55,129
Prior Period Adjustment	405,950	-	-	-	405,950
Miscellaneous Local Revenue	777,000	-	-	-	777,000
<b>Total Local</b>	<b>\$ 57,715,360</b>	<b>\$ 86,435,049</b>	<b>\$ 19,262,840</b>	<b>\$ 2,345,176</b>	<b>\$ 165,758,425</b>
<b>COUNTY REVENUE</b>					
Fines and Forfeitures	\$ -	\$ 135,000	\$ -	\$ -	\$ 135,000
State Assessed Utilities	1,060,774	1,375,455	346,827	50,466	2,833,522
<b>Total County</b>	<b>\$ 1,060,774</b>	<b>\$ 1,510,455</b>	<b>\$ 346,827</b>	<b>\$ 50,466</b>	<b>\$ 2,968,522</b>
<b>STATE REVENUE</b>					
Basic Formula	\$ -	\$ 49,967,344	\$ -	\$ -	\$ 49,967,344
Transportation	1,927,417	-	-	-	1,927,417
Early Childhood Special Education	1,254,539	7,109,055	-	-	8,363,594
Formula-Classroom Trust Fund	-	6,060,505	-	-	6,060,505
Early Childhood-Parents as Teachers	347,498	7,092	-	-	354,590
Vocational Technical Aid	99,724	-	-	-	99,724
Food Service - State	45,000	-	-	-	45,000
Vocational Enhancement	87,102	-	-	-	87,102
Public Placement	50,033	-	-	-	50,033
High Needs Fund	3,278,055	-	-	-	3,278,055
<b>Total State</b>	<b>\$ 7,089,368</b>	<b>\$ 63,143,996</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,233,364</b>
<b>FEDERAL REVENUE</b>					
Medicaid	\$ 489,677	\$ -	\$ -	\$ -	\$ 489,677
Vocational (Perkins)	-	207,773	-	-	207,773
(IDEA) Grants	211,883	-	-	-	211,883
Individuals with Disabilities Act (IDEA)	59,767	4,455,957	-	-	4,515,724
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	675,207	-	-	1,428,842
Title II	244,692	126,250	-	-	370,942
Title IV.A	89,407	-	-	-	89,407
Title III Limited English Proficiency	97,607	-	-	-	97,607
Other Federal Revenue	-	285	495,346	-	495,631
<b>Total Federal</b>	<b>\$ 4,183,275</b>	<b>\$ 5,924,574</b>	<b>\$ 495,346</b>	<b>\$ -</b>	<b>\$ 10,603,195</b>
<b>NON-Current REVENUE</b>					
Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Non-Current</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CONTRACTED SERVICES</b>					
Sale of Other Property	\$ 66,500	\$ -	\$ -	\$ -	\$ 66,500
Contract Education Services	117,766	-	-	-	117,766
Transport Other Districts	15,000	-	-	-	-
<b>Total Contracted Services</b>	<b>\$ 199,266</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 184,266</b>
<b>Total Revenue</b>	<b>\$ 70,248,043</b>	<b>\$ 157,014,074</b>	<b>\$ 20,105,013</b>	<b>\$ 2,395,642</b>	<b>\$ 249,762,772</b>

**2020-2021**  
**Detailed Revenues by Object by Year**  
**General Fund**

	Actual FY19	May Revised Budget FY20	Original FY21	Change May Revised vs. Original FY21	% Change
<b>LOCAL REVENUE</b>					
Taxes, Current Year	\$ 44,495,740	\$ 46,167,970	\$ 41,838,060	\$ (4,329,910)	-9.4%
Taxes, Prior Year	1,748,221	1,806,991	1,600,473	(206,518)	-11.4%
M & M Surcharge	2,644,737	2,661,993	2,661,993	-	
In Lieu of Tax	800,151	303,633	268,931	(34,702)	-11.4%
Field Trip Receipts	122,992	118,000	118,000	-	
Investment Earnings	862,317	151,782	371,782	220,000	144.9%
Food Service-Students	2,258,978	1,640,247	2,185,902	545,655	33.3%
Food Service-Adult	77,250	52,001	66,792	14,791	28.4%
Food Service-Ala Carte	2,745,848	2,156,667	2,702,747	546,080	25.3%
Student Activities	4,110,625	3,159,267	4,220,625	1,061,358	33.6%
Athletics	97,919	96,730	96,730	-	
Pre-School Tuition	579,980	261,629	345,246	83,617	32.0%
Scholarship Program Donations	29,174	55,129	55,129	-	
Prior Period Adjustment	602,538	405,950	405,950	-	
Miscellaneous Local Revenue	403,221	738,476	777,000	38,524	5.2%
<b>Total Local</b>	<b>\$ 61,579,691</b>	<b>\$ 59,776,465</b>	<b>\$ 57,715,360</b>	<b>\$ (2,061,105)</b>	<b>-3.4%</b>
<b>COUNTY REVENUE</b>					
State Assessed Utilities	\$ 1,034,880	\$ 1,060,774	\$ 1,060,774	\$ -	
<b>Total County</b>	<b>\$ 1,034,880</b>	<b>\$ 1,060,774</b>	<b>\$ 1,060,774</b>	<b>\$ -</b>	
<b>STATE REVENUE</b>					
Transportation	\$ 2,171,480	\$ 2,227,417	\$ 1,927,417	\$ (300,000)	-13.5%
Early Childhood Special Education	1,177,249	1,229,940	1,254,539	24,599	2.0%
Early Childhood-Parents as Teachers	344,401	347,498	347,498	-	
Vocational Technical Aid	153,142	99,724	99,724	-	
Food Service - State	43,137	45,000	45,000	-	
Vocational Enhancement	-	87,102	87,102	-	
Public Placement	13,150	50,033	50,033	-	
High Needs Fund	3,163,454	3,278,055	3,278,055	-	
<b>Total State</b>	<b>\$ 7,066,014</b>	<b>\$ 7,364,769</b>	<b>\$ 7,089,368</b>	<b>\$ (275,401)</b>	<b>-3.7%</b>
<b>FEDERAL REVENUE</b>					
Medicaid	\$ 489,677	\$ 489,677	\$ 489,677	\$ -	
(IDEA) Grants	267,508	485,456	211,883	(273,573)	-56.4%
Individuals with Disabilities Act (IDEA)	57,262	58,166	59,767	1,601	2.8%
Early Childhood Special Education	75,159	81,018	81,018	-	
School Lunch Program	1,726,727	1,326,727	1,726,727	400,000	30.1%
School Breakfast Program	428,862	328,862	428,862	100,000	30.4%
Title I	604,685	753,635	753,635	-	
Title II	202,037	244,692	244,692	-	
Title IV.A	57,718	112,026	89,407	(22,619)	-20.2%
Title III Limited English Proficiency	78,626	69,306	97,607	28,301	40.8%
<b>Total Federal</b>	<b>\$ 3,988,259</b>	<b>\$ 3,949,565</b>	<b>\$ 4,183,275</b>	<b>\$ 233,710</b>	<b>5.9%</b>
<b>CONTRACTED SERVICES REVENUE</b>					
Sale of Other Property	\$ 204,951	\$ 47,500	\$ 66,500	\$ 19,000	40.0%
Contract Education Services	14,828	117,766	117,766	-	
Transportation From Other Districts	-	15,000	15,000	-	
<b>Total Contracted Services</b>	<b>\$ 233,337</b>	<b>\$ 180,266</b>	<b>\$ 199,266</b>	<b>\$ 19,000</b>	<b>10.5%</b>
<b>Total Revenue</b>	<b>\$ 73,902,181</b>	<b>\$ 72,331,839</b>	<b>\$ 70,248,043</b>	<b>\$ (2,083,796)</b>	<b>-2.9%</b>

**2020-2021**  
**Detailed Revenues by Object by Year**  
**Teachers' Fund**

	Actual FY19	May Revised Budget FY20	Original FY21	Change May Revised vs. Original FY21	% Change
<b>LOCAL REVENUE</b>					
Taxes, Current Year	\$ 56,452,157	\$ 59,302,074	\$ 66,119,783	\$ 6,817,709	11.5%
Taxes, Prior Year	2,213,256	2,321,053	2,526,478	205,425	8.9%
Sales Tax (Prop C)	17,531,375	17,014,093	17,014,093	-	
In Lieu of Tax	1,015,424	390,013	424,531	34,518	8.9%
Investment Earnings	246,906	240,000	120,000	(120,000)	-50.0%
Pre-School Tuition	-	174,419	230,164	55,745	32.0%
Miscellaneous Local Revenue	12,203	-	-	-	
<b>Total Local</b>	<b>\$ 77,471,321</b>	<b>\$ 79,441,652</b>	<b>\$ 86,435,049</b>	<b>\$ 6,993,397</b>	<b>8.8%</b>
<b>COUNTY REVENUE</b>					
Fines and Forfeitures	\$ 203,794	\$ 164,055	\$ 135,000	\$ (29,055)	-17.7%
State Assessed Utilities	1,341,877	1,375,455	1,375,455	-	
<b>Total County</b>	<b>\$ 1,545,672</b>	<b>\$ 1,539,510</b>	<b>\$ 1,510,455</b>	<b>\$ (29,055)</b>	<b>-1.9%</b>
<b>STATE REVENUE</b>					
Basic Formula	\$ 51,759,801	\$ 51,662,344	\$ 49,967,344	\$ (1,695,000)	-3.3%
Early Childhood Special Education	6,671,079	6,969,662	7,109,055	139,393	2.0%
Basic Formula-Classroom Trust Fund	6,946,927	6,510,505	6,060,505	(450,000)	-6.9%
Early Childhood-Parents as Teachers	7,029	7,092	7,092	-	
Other State Revenue	263	-	-	-	
<b>Total State</b>	<b>\$ 65,385,098</b>	<b>\$ 65,149,603</b>	<b>\$ 63,143,996</b>	<b>\$ (2,005,607)</b>	<b>-3.1%</b>
<b>FEDERAL REVENUE</b>					
Vocational (Perkins)	\$ 182,129	\$ 192,166	\$ 207,773	\$ 15,607	8.1%
Individuals with Disabilities Act (IDEA)	3,394,290	3,363,336	4,455,957	1,092,621	32.5%
Early Childhood Special Education	425,900	459,102	459,102	-	
Title I	475,109	763,554	675,207	(88,347)	-11.6%
Title II	67,346	150,076	126,250	(23,826)	-15.9%
Other Federal Revenue	-	285	285	-	
<b>Total Federal</b>	<b>\$ 4,544,774</b>	<b>\$ 4,928,519</b>	<b>\$ 5,924,574</b>	<b>\$ 996,055</b>	<b>20.2%</b>
<b>Total Revenue</b>	<b>\$ 148,946,865</b>	<b>\$ 151,059,284</b>	<b>\$ 157,014,074</b>	<b>\$ 5,954,790</b>	<b>3.9%</b>

**2020-2021**  
**Detailed Revenues by Object by Year**  
**Debt Service Fund**

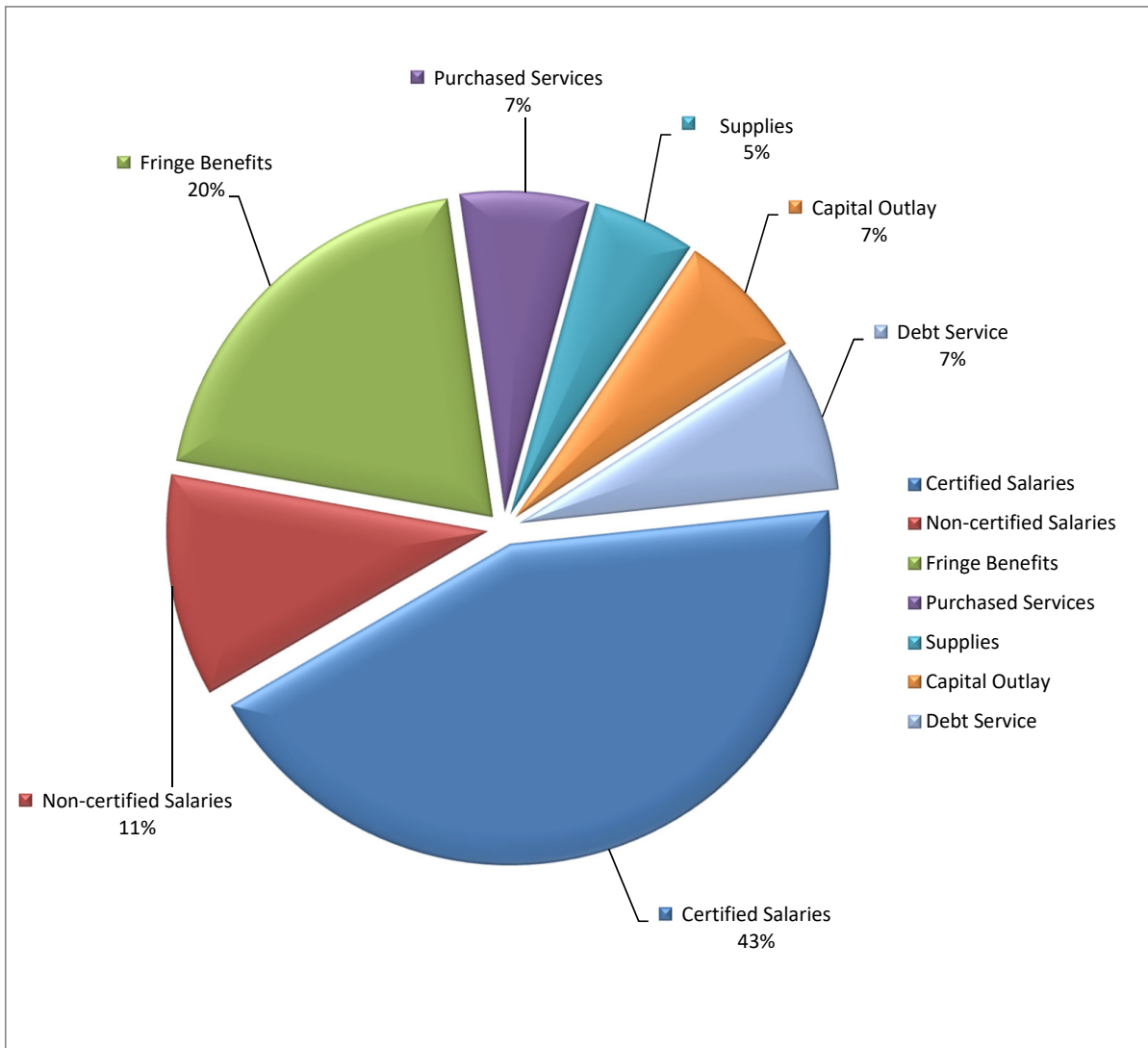
	Actual FY19	May Revised Budget FY20	Original FY21	Change May Revised vs. Original FY21	% Change
<b>LOCAL REVENUE</b>					
Taxes, Current Year	\$ 16,229,332	\$ 17,790,618	\$ 18,228,361	\$ 437,743	2.5%
Taxes, Prior Year	629,631	696,316	697,308	992	0.1%
In Lieu of Tax	292,022	117,004	117,171	167	0.1%
Investment Earnings	353,235	220,000	220,000	-	
Premium on Bonds Sold	-	1,018,691	-	(1,018,691)	-100.0%
<b>Total Local</b>	<b>\$ 17,504,220</b>	<b>\$ 19,842,629</b>	<b>\$ 19,262,840</b>	<b>\$ (579,789)</b>	<b>-2.9%</b>
<b>COUNTY REVENUE</b>					
State Assessed Utilities	\$ 366,937	\$ 346,827	\$ 346,827	\$ -	
<b>Total County</b>	<b>\$ 366,937</b>	<b>\$ 346,827</b>	<b>\$ 346,827</b>	<b>\$ -</b>	
<b>FEDERAL REVENUE</b>					
Other Federal Revenue	\$ 527,437	\$ 495,346	\$ 495,346	\$ -	
<b>Total Federal</b>	<b>\$ 527,437</b>	<b>\$ 495,346</b>	<b>\$ 495,346</b>	<b>\$ -</b>	
<b>NON-CURRENT REVENUE</b>					
Sale of Refunding Bonds	\$ -	\$ 12,805,000	\$ -	\$ (12,805,000)	-100.0%
<b>Total Non-Current</b>	<b>\$ -</b>	<b>\$ 12,805,000</b>	<b>\$ -</b>	<b>\$ (12,805,000)</b>	<b>-100.0%</b>
<b>Total Revenue</b>	<b>\$ 18,398,593</b>	<b>\$ 33,489,802</b>	<b>\$ 20,105,013</b>	<b>\$ (13,384,789)</b>	<b>-40.0%</b>

**2020-2021**  
**Detailed Revenues by Object by Year**  
**Capital Outlay Fund**

	<u>Actual FY19</u>	<u>May Revised Budget FY20</u>	<u>Original FY21</u>	<u>Change May Revised vs. Original FY21</u>	<u>% Change</u>
<b>LOCAL REVENUE</b>					
Taxes, Current Year	\$ 1,646,660	\$ 1,804,845	\$ 1,849,259	\$ 44,414	2.5%
Taxes, Prior Year	63,875	70,641	70,742	101	0.1%
Financial Institution Tax	148,136	263,288	263,288	-	
In Lieu of Tax	29,646	11,870	11,887	17	0.1%
Investment Earnings	896,976	800,000	150,000	(650,000)	-81.3%
<b>Total Local</b>	<b>\$ 2,785,293</b>	<b>\$ 2,950,644</b>	<b>\$ 2,345,176</b>	<b>\$ (605,468)</b>	<b>-20.5%</b>
<b>COUNTY REVENUE</b>					
State Assessed Utilities	\$ 33,365	\$ 50,466	\$ 50,466	\$ -	
<b>Total County</b>	<b>\$ 33,365</b>	<b>\$ 50,466</b>	<b>\$ 50,466</b>	<b>\$ -</b>	
				-	
<b>Total Revenue</b>	<b>\$ 2,818,658</b>	<b>\$ 3,001,110</b>	<b>\$ 2,395,642</b>	<b>\$ (605,468)</b>	<b>-20.2%</b>

**2020-2021  
Summary of Expenditures  
by Category  
(\$ in 000's)**

	Actual FY19	May Revised Budget FY20	Original FY21	Change May Revised vs. Original FY21	% Change
Certified Salaries	\$ 111,626	\$ 113,340	\$ 115,607	\$ 2,267	2.0%
Noncertified Salaries	29,035	28,854	29,925	1,071	3.7%
Total Salaries	140,661	142,194	145,532	3,338	2.3%
Fringe Benefits	52,320	52,630	53,164	534	1.0%
Purchased Services	16,759	16,186	17,310	1,124	6.9%
Supplies	17,186	12,758	14,018	1,260	9.9%
Capital Outlay	28,877	66,861	37,076	(29,785)	-44.5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 255,803</b>	<b>\$ 290,629</b>	<b>\$ 267,100</b>	<b>\$ (23,529)</b>	<b>-8.1%</b>





**2020-2021**  
**Detailed Expenditures by Object By Year**  
**All Funds**

	Actual FY19	May Revised Budget FY20	Original FY21	Change May Revised vs. Original FY21	% Change
<b>CERTIFIED SALARIES</b>					
Certified Salaries-Full Time	\$ 87,104,068	\$ 89,499,584	\$ 91,289,585	\$ 1,790,001	2.0%
Certified Administrator Salaries	9,004,982	8,792,121	8,967,962	175,841	2.0%
Certified Substitutes	1,698,587	1,327,643	1,462,705	135,062	10.2%
Certified Part-Time Salaries	131,664	201,000	204,015	3,015	1.5%
Extra Pay Extra Duty	4,154,475	3,929,710	4,024,055	94,345	2.4%
Sick Leave Severance Pay	1,349,049	956,600	853,000	(103,600)	-10.8%
Certified Paraprofessional Salaries	8,183,057	8,633,353	8,806,020	172,667	2.0%
<b>Total Certified Salaries</b>	<b>\$ 111,625,882</b>	<b>\$ 113,340,011</b>	<b>\$ 115,607,342</b>	<b>\$ 2,267,331</b>	<b>2.0%</b>
<b>NONCERTIFIED SALARIES</b>					
Classified Salaries	\$ 25,145,831	\$ 25,897,608	\$ 26,492,126	\$ 594,518	2.3%
Classified Paraprofessionals	566,937	630,481	643,091	12,610	2.0%
Classified Substitutes	1,448,597	829,820	1,037,275	207,455	25.0%
Outside Normal Day	902,407	908,887	1,232,118	323,231	35.6%
Sick Leave Severance Pay	971,542	586,767	520,575	(66,192)	-11.3%
<b>Total Noncertified Salaries</b>	<b>\$ 29,035,314</b>	<b>\$ 28,853,564</b>	<b>\$ 29,925,186</b>	<b>\$ 1,071,622</b>	<b>3.7%</b>
<b>Total Salaries</b>	<b>\$ 140,661,196</b>	<b>\$ 142,193,575</b>	<b>\$ 145,532,527</b>	<b>\$ 3,338,952</b>	<b>2.3%</b>
<b>FRINGE BENEFITS</b>					
Teacher Retirement	\$ 16,883,478	\$ 17,023,769	\$ 17,364,211	\$ 340,442	2.0%
Non-Teacher Retirement	2,950,471	3,088,461	3,136,892	48,431	1.6%
FICA Tax	2,430,659	2,411,365	2,471,632	60,268	2.5%
Medicare Tax	1,984,196	2,041,642	2,079,945	38,303	1.9%
Medical & Life Insurance	27,111,258	27,069,499	27,069,499	-	
Workman's Comp Insurance	949,396	974,396	1,026,316	51,920	5.3%
Unemployment	10,543	21,000	15,000	(6,000)	-28.6%
<b>Total Fringe Benefits</b>	<b>\$ 52,320,002</b>	<b>\$ 52,630,130</b>	<b>\$ 53,163,495</b>	<b>\$ 533,364</b>	<b>1.0%</b>
<b>PURCHASED SERVICES</b>					
Tuition	2,801,453	2,979,200	3,359,009	379,809	12.7%
Instructional Program Improvement	7,120	1,000	12,680	11,680	1168.0%
Pupil Services	9,501	14,807	17,750	2,943	19.9%
Audit Services	23,000	23,000	23,750	750	3.3%
Legal Services	59,172	50,000	70,000	20,000	40.0%
Election Services	69,938	83,089	50,000	(33,089)	-39.8%
Other Professional Technical	1,645,934	1,746,937	1,736,080	(10,857)	-0.6%
Repairs & Maintenance	1,961,284	1,954,398	2,050,901	96,503	4.9%
Rental - Land & Buildings	122,047	123,350	123,350	-	
Rental - Equipment	3,105,200	3,103,328	2,968,101	(135,227)	-4.4%
Water & Sewer	242,133	217,000	247,000	30,000	13.8%
Trash Removal	83,813	94,500	81,500	(13,000)	-13.8%
Technology Related Repairs & Maint	267,306	202,857	232,445	29,588	14.6%
Contract Pupil Transportation	1,724,982	1,380,057	2,041,239	661,181	47.9%
Travel Expense	438,036	285,065	480,646	195,581	68.6%
Other Transportation Expense	1,533	1,969	3,000	1,031	52.4%
Property Insurance	930,852	989,688	865,726	(123,962)	-12.5%
Liability Insurance	713,362	763,297	810,262	46,965	6.2%
Fidelity Bond	255	355	355	-	
Judgments/Settlements	-	100	100	-	
Communications	445,775	420,434	417,673	(2,761)	-0.7%
Dues & Memberships	213,362	163,507	217,302	53,795	32.9%
Other Purchased Services	1,885,211	1,563,896	1,493,159	(70,737)	-4.5%
Other Expenses	7,575	24,000	8,000	(16,000)	-66.7%
<b>Total Purchased Services</b>	<b>\$ 16,758,843</b>	<b>\$ 16,185,834</b>	<b>\$ 17,310,027</b>	<b>\$ 1,124,193</b>	<b>6.9%</b>

**2020-2021**  
**Detailed Expenditures by Object By Year**  
**All Funds**

	Actual FY19	May Revised Budget FY20	Original FY21	Change May Revised vs. Original FY21	% Change
<b>SUPPLIES</b>					
Supplies and Materials	\$ 6,782,536	\$ 5,091,028	\$ 5,135,862	\$ 44,834	0.9%
Technology Supplies	949,991	1,429,918	1,316,901	(113,017)	-7.9%
Textbooks	2,355,893	211,739	561,627	349,888	165.2%
Library Book/Electronic Media	117,404	126,906	104,588	(22,318)	-17.6%
Resource Material	165,481	269,852	223,996	(45,856)	-17.0%
Food Supplies	2,802,052	2,124,500	2,961,200	836,700	39.4%
Electric	2,944,951	2,700,000	2,800,000	100,000	3.7%
Gas - Natural	369,600	345,000	345,000	-	
Gasoline/Diesel	697,211	456,527	566,236	109,709	24.0%
Other Supplies	1,292	2,176	2,500	324	14.9%
<b>Total Supplies</b>	<b>\$ 17,186,410</b>	<b>\$ 12,757,645</b>	<b>\$ 14,017,910</b>	<b>\$ 1,260,265</b>	<b>9.9%</b>
<b>CAPITAL OUTLAY</b>					
Land Acquisition	\$ 501,075	\$ -	\$ -	\$ -	
Building Construction	6,222,702	20,285,521	12,408,518	(7,877,003)	-38.8%
Site Improvement(not building)	821,927	3,265,064	1,887,790	(1,377,274)	-42.2%
Equipment-Regular/General	2,295,342	7,045,532	1,101,912	(5,943,620)	-84.4%
Equipment-Instructional	82,087	39,110	11,001	(28,109)	-71.9%
Technology-Related Hardware	1,876,508	1,960,434	1,977,186	16,752	0.9%
Technology-Related Software	-	27,733	30,120	2,387	8.6%
Vehicles (not buses)	78,333	92,600	12,000	(80,600)	-87.0%
Principal on Bonds	10,905,000	27,885,000	14,145,000	(13,740,000)	-49.3%
Interest on Bonds	6,087,002	6,088,081	5,502,738	(585,343)	-9.6%
Fees on Bonds Issuance	6,750	171,954	-	(171,954)	-100.0%
<b>Total Capital Outlay</b>	<b>\$ 28,876,726</b>	<b>\$ 66,861,029</b>	<b>\$ 37,076,266</b>	<b>\$ (29,784,763)</b>	<b>-44.5%</b>
<b>Total Expenditures</b>	<b>\$ 255,803,176</b>	<b>\$ 290,628,213</b>	<b>\$ 267,100,224</b>	<b>\$ (23,527,989)</b>	<b>-8.1%</b>

**2020-2021  
Summary of Expenditures  
by Fund by Year  
(\$ in 000's)**

	<u>Actual FY19</u>	<u>May Revised Budget FY20</u>	<u>Original FY21</u>	<u>Change May Revised vs. Original FY21</u>	<u>% Change</u>
General Fund	\$ 73,893	\$ 68,332	\$ 71,529	\$ 3,197	4.7%
Teachers' Fund	153,033	155,435	158,495	3,060	2.0%
Debt Service	16,998	34,142	19,648	(14,494)	-42.5%
Capital Outlay Fund	11,879	32,719	17,428	(15,291)	-46.7%
<b>Total</b>	<b><u>\$ 255,803</u></b>	<b><u>\$ 290,628</u></b>	<b><u>\$ 267,100</u></b>	<b><u>\$ (23,528)</u></b>	<b><u>-8.1%</u></b>

**2020-2021**  
**Detailed Expenditures by Object by Fund**  
**Original Budget**

	General Fund	Teachers' Fund	Debt Service Fund	Capital Outlay Fund	Total
<b>CERTIFIED SALARIES</b>					
Certified Salaries-Full Time	\$ -	\$ 91,289,585	\$ -	\$ -	\$ 91,289,585
Certified Administrator Salaries	-	8,967,962	-	-	8,967,962
Certified Substitutes	-	1,462,705	-	-	1,462,705
Certified Part-Time Salaries	-	204,015	-	-	204,015
Extra Pay Extra Duty	-	4,024,055	-	-	4,024,055
Sick Leave Severance Pay	-	853,000	-	-	853,000
Certified Paraprofessional Salaries	-	8,806,020	-	-	8,806,020
<b>Total Certified Salaries</b>	<b>\$ -</b>	<b>\$ 115,607,342</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 115,607,342</b>
<b>NONCERTIFIED SALARIES</b>					
Classified Salaries	\$ 26,492,126	\$ -	\$ -	\$ -	\$ 26,492,126
Classified Paraprofessionals	643,091	-	-	-	643,091
Classified Substitutes	1,034,024	3,251	-	-	1,037,275
Outside Normal Day	1,232,118	-	-	-	1,232,118
Sick Leave Severance Pay	520,575	-	-	-	520,575
<b>Total Noncertified Salaries</b>	<b>\$ 29,921,934</b>	<b>\$ 3,251</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,925,186</b>
<b>Total Salaries</b>	<b>\$ 29,921,934</b>	<b>\$ 115,610,593</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 145,532,527</b>
<b>FRINGE BENEFITS</b>					
Teacher Retirement	\$ 77,634	\$ 17,286,577	\$ -	\$ -	\$ 17,364,211
Non-Teacher Retirement	2,387,490	749,402	-	-	3,136,892
FICA Tax	1,796,772	674,860	-	-	2,471,632
Medicare Tax	421,424	1,658,521	-	-	2,079,945
Medical & Life Insurance	7,893,040	19,176,459	-	-	27,069,499
Workman's Comp Insurance	1,026,316	-	-	-	1,026,316
Unemployment	15,000	-	-	-	15,000
<b>Total Fringe Benefits</b>	<b>\$ 13,617,676</b>	<b>\$ 39,545,819</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,163,495</b>
<b>PURCHASED SERVICES</b>					
Tuition	20,389	3,338,620	-	-	3,359,009
Instructional Program Improvement	12,680	-	-	-	12,680
Audit Services	23,750	-	-	-	23,750
Legal Services	70,000	-	-	-	70,000
Election Services	50,000	-	-	-	50,000
Other Professional Technical	1,736,080	-	-	-	1,736,080
Repairs & Maintenance	2,050,901	-	-	-	2,050,901
Rental - Land & Buildings	123,350	-	-	-	123,350
Rental - Equipment	2,968,101	-	-	-	2,968,101
Water & Sewer	247,000	-	-	-	247,000
Trash Removal	81,500	-	-	-	81,500
Technology Related Repairs & Maint	232,445	-	-	-	232,445
Contract Pupil Transportation	2,041,239	-	-	-	2,041,239
Travel Expense	480,646	-	-	-	480,646
Other Transportation Expense	3,000	-	-	-	3,000
Property Insurance	865,726	-	-	-	865,726
Liability Insurance	810,262	-	-	-	810,262
Fidelity Bond	355	-	-	-	355
Judgments/Settlements	100	-	-	-	100
Communications	417,673	-	-	-	417,673
Dues & Memberships	217,302	-	-	-	217,302
Other Purchased Services	1,493,159	-	-	-	1,493,159
Other Expenses	8,000	-	-	-	8,000
<b>Total Purchased Services</b>	<b>\$ 13,971,407</b>	<b>\$ 3,338,620</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,310,027</b>

**2020-2021**  
**Detailed Expenditures by Object by Fund**  
**Original Budget**

	General Fund	Teachers' Fund	Debt Service Fund	Capital Outlay Fund	Total
<b>SUPPLIES</b>					
Supplies and Materials	\$ 5,135,862	\$ -	\$ -	\$ -	\$ 5,135,862
Technology Supplies	1,316,901	-	-	-	1,316,901
Textbooks	561,627	-	-	-	561,627
Library Book/Electronic Media	104,588	-	-	-	104,588
Resource Material	223,996	-	-	-	223,996
Food Supplies	2,961,200	-	-	-	2,961,200
Electric	2,800,000	-	-	-	2,800,000
Gas - Natural	345,000	-	-	-	345,000
Gasoline/Diesel	566,236	-	-	-	566,236
Other Supplies	2,500	-	-	-	2,500
<b>Total Supplies</b>	<b>\$ 14,017,910</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,017,910</b>
<b>CAPITAL OUTLAY</b>					
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
Building Construction	-	-	-	12,408,518	12,408,518
Site Improvement(not building)	-	-	-	1,887,790	1,887,790
Equipment-Regular/General	-	-	-	1,101,912	1,101,912
Equipment-Instructional	-	-	-	11,001	11,001
Technology-Related Hardware	-	-	-	1,977,186	1,977,186
Technology-Related Software	-	-	-	30,120	30,120
Vehicles (not buses)	-	-	-	12,000	12,000
Principal on Bonds	-	-	14,145,000	-	14,145,000
Interest on Bonds	-	-	5,502,738	-	5,502,738
Fees on Bonds Issuance	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,647,738</b>	<b>\$ 17,428,528</b>	<b>\$ 37,076,266</b>
<b>Total Expenditures</b>	<b>\$ 71,528,927</b>	<b>\$ 158,495,032</b>	<b>\$ 19,647,738</b>	<b>\$ 17,428,528</b>	<b>\$ 267,100,224</b>

**2020-2021**  
**Detailed Expenditures by Object**  
**General Fund**

	Actual FY19	May Revised Budget FY20	Original FY21	Change May Revised vs. Original FY21	% Change
<b>NONCERTIFIED SALARIES</b>					
Classified Salaries	\$ 25,145,831	\$ 25,897,608	\$ 26,492,126	\$ 594,518	2.3%
Classified Paraprofessionals	566,937	630,481	643,091	12,610	2.0%
Classified Substitutes	1,183,945	827,219	1,034,024	206,805	25.0%
Outside Normal Day	899,669	908,887	1,232,118	323,231	35.6%
Sick Leave Severance Pay	968,223	586,767	520,575	(66,192)	-11.3%
<b>Total Noncertified Salaries</b>	<b>\$ 28,764,604</b>	<b>\$ 28,850,963</b>	<b>\$ 29,921,934</b>	<b>\$ 1,070,972</b>	<b>3.7%</b>
<b>FRINGE BENEFITS</b>					
Teacher Retirement	\$ 78,404	\$ 76,143	\$ 77,634	\$ 1,491	2.0%
Non-Teacher Retirement	2,300,520	2,351,948	2,387,490	35,542	1.5%
FICA Tax	1,735,041	1,759,830	1,796,772	36,942	2.1%
Medicare Tax	408,271	412,543	421,424	8,881	2.2%
Medical & Life Insurance	7,859,390	7,893,040	7,893,040	-	
Workman's Comp Insurance	949,396	974,396	1,026,316	51,920	5.3%
Unemployment	10,543	21,000	15,000	(6,000)	-28.6%
<b>Total Fringe Benefits</b>	<b>\$ 13,341,565</b>	<b>\$ 13,488,900</b>	<b>\$ 13,617,676</b>	<b>\$ 128,776</b>	<b>1.0%</b>
<b>PURCHASED SERVICES</b>					
Tuition	\$ 643,341	\$ 27,686	\$ 20,389	\$ (7,297)	-26.4%
Instructional Program Improvement	7,120	1,000	12,680	11,680	1168.0%
Pupil Services	9,501	14,807	17,750	2,943	19.9%
Audit Services	23,000	23,000	23,750	750	3.3%
Legal Services	59,172	50,000	70,000	20,000	40.0%
Election Services	69,938	83,089	50,000	(33,089)	-39.8%
Other Professional Technical	1,645,934	1,746,937	1,736,080	(10,857)	-0.6%
Repairs & Maintenance	1,961,284	1,954,398	2,050,901	96,503	4.9%
Rental - Land & Buildings	122,047	123,350	123,350	-	
Rental - Equipment	3,105,200	3,103,328	2,968,101	(135,227)	-4.4%
Water & Sewer	242,133	217,000	247,000	30,000	13.8%
Trash Removal	83,813	94,500	81,500	(13,000)	-13.8%
Technology Related Repairs & Maint	267,306	202,857	232,445	29,588	14.6%
Contract Pupil Transportation	1,724,982	1,380,057	2,041,239	661,181	47.9%
Travel Expense	438,036	285,065	480,646	195,581	68.6%
Other Transportation Expense	1,533	1,969	3,000	1,031	52.4%
Property Insurance	930,852	989,688	865,726	(123,962)	-12.5%
Liability Insurance	713,362	763,297	810,262	46,965	6.2%
Fidelity Bond	255	355	355	-	
Judgments/Settlements	-	100	100	-	
Communications	445,775	420,434	417,673	(2,761)	-0.7%
Dues & Memberships	213,362	163,507	217,302	53,795	32.9%
Other Purchased Services	1,885,211	1,563,896	1,493,159	(70,737)	-4.5%
Other Expenses	7,575	24,000	8,000	(16,000)	-66.7%
<b>Total Purchased Services</b>	<b>\$ 14,600,731</b>	<b>\$ 13,234,320</b>	<b>\$ 13,971,407</b>	<b>\$ 737,086</b>	<b>5.6%</b>
<b>SUPPLIES</b>					
Supplies and Materials	\$ 6,782,536	\$ 5,091,028	\$ 5,135,862	\$ 44,834	0.9%
Technology Supplies	949,991	1,429,918	1,316,901	(113,017)	-7.9%
Textbooks	2,355,893	211,739	561,627	349,888	165.2%
Library Book/Electronic Media	117,404	126,906	104,588	(22,318)	-17.6%
Resource Material	165,481	269,852	223,996	(45,856)	-17.0%
Food Supplies	2,802,052	2,124,500	2,961,200	836,700	39.4%
Electric	2,944,951	2,700,000	2,800,000	100,000	3.7%
Gas - Natural	369,600	345,000	345,000	-	
Gasoline/Diesel	697,211	456,527	566,236	109,709	24.0%
Other Supplies	1,292	2,176	2,500	324	14.9%
<b>Total Supplies</b>	<b>\$ 17,186,410</b>	<b>\$ 12,757,645</b>	<b>\$ 14,017,910</b>	<b>\$ 1,260,265</b>	<b>9.9%</b>
<b>Total Expenditures</b>	<b>\$ 73,893,311</b>	<b>\$ 68,331,828</b>	<b>\$ 71,528,927</b>	<b>\$ 3,197,099</b>	<b>4.7%</b>

**2020-2021**  
**Detailed Expenditures by Object**  
**Teachers' Fund**

	Actual FY19	May Revised Budget FY20	Original FY21	Change May Revised vs. Original FY21	% Change
<b>CERTIFIED SALARIES</b>					
Certified Salaries-Full Time	\$ 87,104,068	\$ 89,499,584	\$ 91,289,585	\$ 1,790,001	2.0%
Certified Administrator Salaries	9,004,982	8,792,121	8,967,962	175,841	2.0%
Certified Substitutes	1,698,587	1,327,643	1,462,705	135,062	10.2%
Certified Part-Time Salaries	131,664	201,000	204,015	3,015	1.5%
Extra Pay Extra Duty	4,154,475	3,929,710	4,024,055	94,345	2.4%
Sick Leave Severance Pay	1,349,049	956,600	853,000	(103,600)	-10.8%
Certified Paraprofessional Salaries	8,183,057	8,633,353	8,806,020	172,667	2.0%
<b>Total Certified Salaries</b>	<b>\$ 111,625,882</b>	<b>\$ 113,340,011</b>	<b>\$ 115,607,342</b>	<b>\$ 2,267,331</b>	<b>2.0%</b>
<b>NONCERTIFIED SALARIES</b>					
Classified Subs	264,652	2,601	\$ 3,251	\$ 650	
Classified Salaries Part-Time	2,738	-	-	-	
Sick Leave Severance Pay	3,319	-	-	-	
<b>Total Noncertified Salaries</b>	<b>\$ 270,709</b>	<b>\$ 2,601</b>	<b>\$ 3,251</b>	<b>\$ 650</b>	<b>25.0%</b>
<b>FRINGE BENEFITS</b>					
Teacher Retirement	\$ 16,805,075	\$ 16,947,626	\$ 17,286,577	\$ 338,951	2.0%
Non-Teacher Retirement	649,951	736,513	749,402	12,889	1.7%
FICA Tax	695,618	651,535	674,860	23,325	3.6%
Medicare Tax	1,575,925	1,629,098	1,658,521	29,423	1.8%
Medical & Life Insurance	19,251,868	19,176,459	19,176,459	-	
<b>Total Fringe Benefits</b>	<b>\$ 38,978,437</b>	<b>\$ 39,141,231</b>	<b>\$ 39,545,819</b>	<b>\$ 404,588</b>	<b>1.0%</b>
<b>PURCHASED SERVICES</b>					
Tuition/Instructional Services	\$ 2,158,112	\$ 2,951,514	\$ 3,338,620	\$ 387,106	13.1%
<b>Total Purchased Services</b>	<b>\$ 2,158,112</b>	<b>\$ 2,951,514</b>	<b>\$ 3,338,620</b>	<b>\$ 387,106</b>	<b>13.1%</b>
<b>Total Expenditures</b>	<b>\$ 153,033,140</b>	<b>\$ 155,435,356</b>	<b>\$ 158,495,032</b>	<b>\$ 3,059,675</b>	<b>2.0%</b>

**2020-2021**  
**Detailed Expenditures by Object**  
**Debt Service Fund**

	<u>Actual FY19</u>	<u>May Revised Budget FY20</u>	<u>Original FY21</u>	<u>Change May Revised vs. Original FY21</u>	<u>% Change</u>
<b>DEBT SERVICE</b>					
Principal on Bonds	\$ 10,905,000	\$ 27,885,000	\$ 14,145,000	\$ (13,740,000)	-49.3%
Interest on Bonds	6,087,002	6,088,081	5,502,738	(585,343)	-9.6%
Fees on Bonds Issuance	5,637	168,754	-	(168,754)	-100.0%
<b>Total Debt Service</b>	<b>\$ 16,997,639</b>	<b>\$ 34,141,834</b>	<b>\$ 19,647,738</b>	<b>\$ (14,494,096)</b>	<b>-42.5%</b>
<b>Total Expenditures</b>	<b>\$ 16,997,639</b>	<b>\$ 34,141,834</b>	<b>\$ 19,647,738</b>	<b>\$ (14,494,096)</b>	<b>-42.5%</b>



**2020-2021**  
**Detailed Expenditures by Object**  
**Capital Outlay Fund**

	Actual FY19	May Revised Budget FY20	Original FY21	Change May Revised vs. Original FY21	% Change
<b>CAPITAL OUTLAY</b>					
Land Acquisition	\$ 501,075	\$ -	\$ -	\$ -	
Building Construction	6,222,702	20,285,521	12,408,518	(7,877,003)	-38.8%
Site Improvements(not buildings)	821,927	3,265,064	1,887,790	(1,377,274)	-42.2%
Equipment-Regular/General	2,295,342	7,045,532	1,101,912	(5,943,620)	-84.4%
Equipment-Instructional	82,087	39,110	11,001	(28,109)	-71.9%
Technology-Related Hardware	1,876,508	1,960,434	1,977,186	16,752	0.9%
Technology-Related Software	-	27,733	30,120	2,387	8.6%
Vehicles (not buses)	78,333	92,600	12,000	(80,600)	-87.0%
Bonds Issuance Costs	1,113	3,200	-	(3,200)	-100.0%
<b>Total Capital Outlay</b>	<b>\$ 11,879,087</b>	<b>\$ 32,719,195</b>	<b>\$ 17,428,528</b>	<b>\$ (15,290,667)</b>	<b>-46.7%</b>
<b>Total Expenditures</b>	<b>\$ 11,879,087</b>	<b>\$ 32,719,195</b>	<b>\$ 17,428,528</b>	<b>\$ (15,290,667)</b>	<b>-46.7%</b>

**2020-2021**  
**Detailed Expenditures by Function**  
**All Funds**

	Actual FY19	May Revised Budget FY20	Original FY21	Change May Revised vs. Original FY21	% Change
<b>INSTRUCTION</b>					
Elementary School Instruction	\$ 35,466,322	\$ 34,396,257	\$ 35,109,308	\$ 713,051	2.1%
Middle School Instruction	20,776,529	20,478,804	20,993,459	514,655	2.5%
High School Instruction	30,830,000	30,013,693	30,913,209	899,515	3.0%
Summer School	234,105	253,056	373,468	120,412	47.6%
Alternative Education	270,099	245,492	249,586		
Gifted	943,606	928,304	940,059	11,755	1.3%
Special Education	28,518,818	29,937,713	30,392,461	454,748	1.5%
Proportionate Share Services	112,467	67,948	305,803	237,855	350.1%
Supplemental Education	1,605,433	1,664,854	1,694,659	29,805	1.8%
English Second Language(ESL)	1,120,152	1,307,040	1,322,088	15,047	1.2%
Early Childhood Special Education	5,242,995	4,319,432	4,548,689	229,257	5.3%
Vocational Instruction	190,212	185,925	225,498	39,573	21.3%
Student Activities	4,604,540	3,189,825	3,611,389	421,564	13.2%
Athletics	2,351,483	2,550,776	2,509,263	(41,513)	-1.6%
Tuition other districts	67,720	65,701	68,000	2,299	3.5%
Tuition Vocational Instruction	692,570	781,068	722,384	(58,683)	-7.5%
Tuition Private Agencies	1,898,077	1,853,959	2,069,236	215,277	11.6%
<b>Total Instruction</b>	<b>\$ 134,925,127</b>	<b>\$ 132,239,846</b>	<b>\$ 136,048,558</b>	<b>\$ 3,808,712</b>	<b>2.9%</b>
<b>SUPPORT SERVICES</b>					
Social Work Services	\$ 908,905	\$ 934,909	\$ 953,389	\$ 18,480	2.0%
Pupil Accounting Services	798,076	757,099	786,200	29,101	3.8%
Guidance Services	5,141,387	5,229,217	5,319,019	89,802	1.7%
Nursing Services	2,515,340	2,558,231	2,621,052	62,821	2.5%
Psychological Services	2,316,488	2,122,365	2,035,460	(86,905)	-4.1%
Speech and Hearing Services	3,519,765	4,297,502	4,315,443	17,942	0.4%
Occupational Therapy Services	1,099,368	1,175,901	1,197,116	21,215	1.8%
Physical Therapy Services	406,702	400,182	407,227	7,045	1.8%
Visually Impaired Services	204,954	223,849	224,849	1,000	0.4%
Other Support Services-Students	2,797,236	2,966,086	2,964,746	(1,340)	0.0%
Curriculum & Instruction Development	2,960,947	2,182,396	2,198,944	16,548	0.8%
Professional Development	823,630	925,534	850,005	(75,529)	-8.2%
Educational Media Services	3,499,992	3,507,261	3,491,310	(15,952)	-0.5%
Instruction Related Technology	2,871,804	3,262,366	3,273,526	11,160	0.3%
Board of Education Services	823,174	1,127,536	1,140,513	12,977	1.2%
Superintendent's Office	650,063	658,464	688,934	30,471	4.6%
Other Executive Admin Services	1,325,840	1,106,369	1,122,017	15,648	1.4%
Administrative Technology Services	1,605,583	1,779,459	1,800,700	21,241	1.2%
Building Level Administration	16,701,505	16,674,511	16,928,868	254,356	1.5%
Business Services	1,009,833	982,421	999,020	16,599	1.7%
Operation and Maintenance of Plant	17,365,372	17,605,600	17,399,040	(206,560)	-1.2%
Security Services	812,761	828,490	846,940	18,450	2.2%
Contracted Pupil Transportation	416,931	164,000	431,745	267,744	163.3%
Pupil Transportation-Owned	7,536,678	7,945,780	8,017,172	71,391	0.9%
Handicap Transport-Contracted	1,118,822	1,099,775	1,430,494	330,719	30.1%
Handicap Transport-Owned	2,248,474	1,856,362	1,999,884	143,522	7.7%
Pupil Transport-Non Reimburse	13,814	20,760	3,315	(17,445)	-84.0%
ECSE Transportation Services	1,327,752	1,105,645	1,267,963	162,318	14.7%
Student Nutrition Services	7,175,509	6,492,124	7,477,427	985,303	15.2%
Purchasing	1,155,262	1,084,970	973,250	(111,720)	-10.3%
Administrative Services	321,040	263,369	252,191	(11,177)	-4.2%

**2020-2021**  
**Detailed Expenditures by Function**  
**All Funds**

	Actual FY19	May Revised Budget FY20	Original FY21	Change May Revised vs. Original FY21	% Change
Staff Personnel Services	382,559	468,190	487,624	19,434	4.2%
Recruitment and Placement Services	324,300	358,743	368,106	9,363	2.6%
Student Personnel	321,251	331,339	337,275	5,935	1.8%
Early Childhood PAT	1,030,375	1,011,240	1,024,394	13,153	1.3%
Early Childhood	400,848	471,400	480,814	9,413	2.0%
Non-Public School Services	54,267	79,471	69,130	(10,341)	-13.0%
Early Childhood Before & Aftercare	59,565	53,935	55,170	1,235	2.3%
Scholarships	345,152	25,100	9,100	(16,000)	-63.7%
<b>Total Support Services</b>	<b>\$ 94,391,324</b>	<b>\$ 94,137,949</b>	<b>\$ 96,249,369</b>	<b>\$ 2,111,420</b>	<b>2.2%</b>
<b>NON-INSTRUCTION SERVICES</b>					
Facilities Construction	\$ 9,487,973	\$ 30,105,384	\$ 15,154,559	\$ (14,950,825)	-49.7%
Principal	10,905,000	27,998,729	14,145,000	(13,853,729)	-49.5%
Interest	6,087,002	6,053,007	5,502,738	(550,269)	-9.1%
Other Fees	6,750	93,298	-	(93,298)	-100.0%
<b>Total Non-Instruction</b>	<b>\$ 26,486,725</b>	<b>\$ 64,250,419</b>	<b>\$ 34,802,297</b>	<b>\$ (29,448,121)</b>	<b>-45.8%</b>
<b>Total Expenditures</b>	<b>\$ 255,803,176</b>	<b>\$ 290,628,213</b>	<b>\$ 267,100,224</b>	<b>\$ (23,527,989)</b>	<b>-8.1%</b>

**2020-2021**  
**Detailed Expenditures by Function by Fund**  
**Original Budget**

	General Fund	Teachers' Fund	Debt Service Fund	Capital Outlay Fund	Total
<b>INSTRUCTION</b>					
Elementary School Instruction	\$ 741,419	\$ 34,367,889	\$ -	\$ -	\$ 35,109,308
Middle School Instruction	469,767	20,522,692	-	1,000	20,993,459
High School Instruction	1,381,890	29,524,318	-	7,001	30,913,209
Summer School	1,385	372,083	-	-	373,468
Alternative Education	4,261	245,325	-	-	249,586
Gifted	10,140	929,920	-	-	940,059
Special Education	1,589,653	28,799,808	-	3,000	30,392,461
Proportionate Share Services	5,226	300,577	-	-	305,803
Supplemental Education	9,587	1,685,072	-	-	1,694,659
English Second Language(ESL)	32,772	1,289,316	-	-	1,322,088
Early Childhood Special Education	469,119	4,059,569	-	20,000	4,548,689
Technology and Engineering Education	114,334	111,165	-	-	225,498
Student Activities	2,625,247	986,142	-	-	3,611,389
Athletics	743,392	1,763,371	-	2,500	2,509,263
Tuition Other Districts	-	68,000	-	-	68,000
Tuition Area Career Center	-	722,384	-	-	722,384
Tuition Private Agencies for Special Ed	-	2,069,236	-	-	2,069,236
<b>Total Instruction</b>	<b>\$ 8,198,190</b>	<b>\$ 127,816,866</b>	<b>\$ -</b>	<b>\$ 33,501</b>	<b>\$ 136,048,558</b>
<b>SUPPORT SERVICES</b>					
Social Work Services	\$ 953,389	\$ -	\$ -	\$ -	\$ 953,389
Pupil Accounting Services	786,200	-	-	-	786,200
Guidance Services	654,155	4,664,864	-	-	5,319,019
Nursing Services	2,621,052	-	-	-	2,621,052
Psychological Services	261,732	1,773,728	-	-	2,035,460
Speech and Hearing Services	32,996	4,282,447	-	-	4,315,443
Occupational Therapy Services	1,197,116	-	-	-	1,197,116
Physical Therapy Services	407,227	-	-	-	407,227
Visually Impaired Services	10,606	214,243	-	-	224,849
Other Support Services-Students	208,634	2,756,113	-	-	2,964,746
Curriculum & Instruction Development	308,564	1,890,380	-	-	2,198,944
Professional Development	543,392	306,613	-	-	850,005
Educational Media Services	981,443	2,509,867	-	-	3,491,310
Instruction Related Technology	1,406,347	122,168	-	1,745,011	3,273,526
Board of Education Services	1,140,513	-	-	-	1,140,513
Superintendent's Office	233,883	455,051	-	-	688,934
Other Executive Admin Services	400,194	721,823	-	-	1,122,017
Administrative Technology Services	1,538,404	-	-	262,295	1,800,700
Building Level Administration	7,011,049	9,916,818	-	1,000	16,928,868
Business Services	999,020	-	-	-	999,020
Operation and Maintenance of Plant	17,297,479	-	-	101,561	17,399,040
Security Services	846,940	-	-	-	846,940
Contracted Pupil Transportation	431,745	-	-	-	431,745
Pupil Transportation-Owned	8,017,172	-	-	-	8,017,172
Handicap Transport-Contracted	1,430,494	-	-	-	1,430,494
Handicap Transport-Owned	1,999,884	-	-	-	1,999,884
Pupil Transport-Non Reimburse	3,315	-	-	-	3,315
ECSE Transportation Services	1,267,963	-	-	-	1,267,963
Student Nutrition Services	7,346,827	-	-	130,600	7,477,427
Purchasing	973,250	-	-	-	973,250
Administrative Services	252,191	-	-	-	252,191

**2020-2021**  
**Detailed Expenditures by Function by Fund**  
**Original Budget**

	<u>General Fund</u>	<u>Teachers' Fund</u>	<u>Debt Service Fund</u>	<u>Capital Outlay Fund</u>	<u>Total</u>
Staff Personnel Services	241,503	246,121	-	-	487,624
Recruitment and Placement Services	368,106	-	-	-	368,106
Student Personnel	15,539	321,736	-	-	337,275
Early Childhood PAT	928,071	96,322	-	-	1,024,394
Early Childhood	90,189	390,624	-	-	480,814
Non-Public School Services	59,983	9,147	-	-	69,130
Early Childhood Before & Aftercare	55,170	-	-	-	55,170
Scholarships	9,000	100	-	-	9,100
<b>Total Support Services</b>	<b>\$ 63,330,736</b>	<b>\$ 30,678,165</b>	<b>\$ -</b>	<b>\$ 2,240,467</b>	<b>\$ 96,249,369</b>
<b>NON-INSTRUCTION SERVICES</b>					
Facilities Construction	\$ -	\$ -	\$ -	\$ 15,154,559	\$ 15,154,559
Principal	-	-	14,145,000	-	14,145,000
Interest	-	-	5,502,738	-	5,502,738
Other Fees	-	-	-	-	-
<b>Total Non-Instruction</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,647,738</b>	<b>\$ 15,154,559</b>	<b>\$ 34,802,297</b>
<b>Total Expenditures</b>	<b>\$ 71,528,927</b>	<b>\$ 158,495,032</b>	<b>\$ 19,647,738</b>	<b>\$ 17,428,528</b>	<b>\$ 267,100,224</b>

**2020-2021**  
**Detailed Expenditures by Function**  
**General Fund**

	Actual FY19	May Revised Budget FY20	Original FY21	Change May Revised vs. Original FY21	% Change
<b>INSTRUCTION</b>					
Elementary School Instruction	\$ 1,563,377	\$ 615,000	\$ 741,419	\$ 126,419	20.6%
Middle School Instruction	787,550	324,668	469,767	145,098	44.7%
High School Instruction	2,440,331	1,054,341	1,381,890	327,549	31.1%
Summer School	18,912	1,309	1,385	76	5.8%
Alternative Education	7,532	4,451	4,261	(190)	-4.3%
Gifted	15,044	14,632	10,140	(4,492)	-30.7%
Special Education	1,348,572	1,527,685	1,589,653	61,968	4.1%
Proportionate Share Services	2,251	4,176	5,226	1,051	25.2%
Supplemental Education	40,889	9,461	9,587	126	1.3%
English Second Language(ESL)	28,694	33,443	32,772	(671)	-2.0%
Early Childhood Special Education	593,483	396,593	469,119	72,526	18.3%
Technology and Engineering Education	88,392	76,764	114,334	37,569	48.9%
Student Activities	3,505,455	2,206,670	2,625,247	418,577	19.0%
Athletics	817,394	802,666	743,392	(59,275)	-7.4%
Tuition Private Agencies for Special Ed	600,000	-	-	-	-
<b>Total Instruction</b>	<b>\$ 11,857,876</b>	<b>\$ 7,071,859</b>	<b>\$ 8,198,190</b>	<b>\$ 1,126,331</b>	<b>15.9%</b>
<b>SUPPORT SERVICES</b>					
Social Work Services	\$ 908,905	\$ 934,909	\$ 953,389	\$ 18,480	2.0%
Pupil Accounting Services	796,881	755,499	786,200	30,701	4.1%
Guidance Services	640,775	646,599	654,155	7,556	1.2%
Nursing Services	2,515,340	2,558,231	2,621,052	62,821	2.5%
Psychological Services	591,335	372,129	261,732	(110,396)	-29.7%
Speech and Hearing Services	22,583	31,378	32,996	1,618	5.2%
Occupational Therapy Services	1,099,368	1,175,901	1,197,116	21,215	1.8%
Physical Therapy Services	406,702	400,182	407,227	7,045	1.8%
Visually Impaired Services	11,899	13,455	10,606	(2,849)	-21.2%
Other Support Services-Students	244,498	257,966	208,634	(49,333)	-19.1%
Curriculum & Instruction	479,699	322,701	308,564	(14,137)	-4.4%
Professional Development	464,675	486,436	543,392	56,956	11.7%
Educational Media Services	957,563	1,029,519	981,443	(48,077)	-4.7%
Instruction Related Technology	1,155,843	1,412,367	1,406,347	(6,020)	-0.4%
Board of Education Services	823,174	1,127,536	1,140,513	12,977	1.2%
Superintendent's Office	212,041	211,953	233,883	21,930	10.3%
Other Executive Admin Services	317,589	397,454	400,194	2,740	0.7%
Administrative Technology Services	1,330,422	1,514,795	1,538,404	23,609	1.6%
Building Level Administration	6,956,844	6,930,396	7,011,049	80,653	1.2%
Business Services	1,009,833	982,421	999,020	16,599	1.7%
Operation and Maintenance of Plant	17,163,567	17,231,031	17,297,479	66,448	0.4%
Security Services	812,761	828,490	846,940	18,450	2.2%
Contracted Pupil Transportation	416,931	164,000	431,745	267,744	163.3%
Pupil Transportation-Owned	7,536,678	7,944,391	8,017,172	72,780	0.9%
Handicap Transport-Contracted	1,118,822	1,099,775	1,430,494	330,719	30.1%
Handicap Transport-Owned	2,248,474	1,856,362	1,999,884	143,522	7.7%
Pupil Transport-Non Reimburse	4,064	4,160	3,315	(845)	-20.3%
ECSE Transportation Services	1,327,752	1,105,645	1,267,963	162,318	14.7%
Student Nutrition Services	6,983,384	6,362,264	7,346,827	984,563	15.5%
Purchasing	1,155,262	1,084,970	973,250	(111,720)	-10.3%
Administrative Services	321,040	263,369	252,191	(11,177)	-4.2%

**2020-2021  
Detailed Expenditures by Function  
General Fund**

	<b>Actual FY19</b>	<b>May Revised Budget FY20</b>	<b>Original FY21</b>	<b>Change May Revised vs. Original FY21</b>	<b>% Change</b>
Staff Personnel Services	188,592	225,879	241,503	15,624	6.9%
Recruitment and Placement Services	324,300	358,743	368,106	9,363	2.6%
Student Personnel	11,273	15,532	15,539	7	0.0%
Early Childhood PAT	939,816	916,631	928,071	11,440	1.2%
Early Childhood	88,770	87,472	90,189	2,717	3.1%
Non-Public School Services	53,311	70,495	59,983	(10,512)	-14.9%
Early Childhood Before & Aftercare	59,565	53,935	55,170	1,235	2.3%
Scholarships	335,107	25,000	9,000	(16,000)	-64.0%
<b>Total Support Services</b>	<b>\$ 62,035,434</b>	<b>\$ 61,259,969</b>	<b>\$ 63,330,736</b>	<b>\$ 2,052,288</b>	<b>3.4%</b>
<b>Total Expenditures</b>	<b>\$ 73,893,311</b>	<b>\$ 68,331,828</b>	<b>\$ 71,528,927</b>	<b>\$ 3,178,619</b>	<b>4.7%</b>

**2020-2021**  
**Detailed Expenditures by Function**  
**Teachers' Fund**

	Actual FY19	May Revised Budget FY20	Original FY21	Change May Revised vs. Original FY21	% Change
<b>INSTRUCTION</b>					
Elementary School Instruction	\$ 33,902,945	\$ 33,781,257	\$ 34,367,889	\$ 586,632	1.7%
Middle School Instruction	19,984,396	20,148,236	20,522,692	374,456	1.9%
High School Instruction	28,367,503	28,936,133	29,524,318	588,185	2.0%
Summer School	215,193	251,748	372,083	120,335	47.8%
Alternative Education	262,567	241,041	245,325	4,284	1.8%
Gifted	928,562	913,672	929,920	16,248	1.8%
Special Education	27,148,063	28,394,229	28,799,808	405,579	1.4%
Proportionate Share Services	110,215	63,773	300,577	236,804	371.3%
Supplemental Education	1,564,544	1,655,393	1,685,072	29,680	1.8%
English Second Language(ESL)	1,091,458	1,273,598	1,289,316	15,718	1.2%
Early Childhood Special Education	4,635,025	3,899,389	4,059,569	160,181	4.1%
Technology and Engineering Education	98,853	109,160	111,165	2,004	1.8%
Student Activities	1,068,445	983,154	986,142	2,988	0.3%
Athletics	1,534,089	1,746,759	1,763,371	16,612	1.0%
Tuition Other Districts	67,720	65,701	68,000	2,299	3.5%
Tuition Area Career Center	692,570	781,068	722,384	(58,683)	-7.5%
Tuition Private Agencies for Special Ed	1,298,077	1,853,959	2,069,236	215,277	11.6%
<b>Total Instruction</b>	<b>\$ 122,970,224</b>	<b>\$ 125,098,269</b>	<b>\$ 127,816,866</b>	<b>\$ 2,718,597</b>	<b>2.2%</b>
<b>SUPPORT SERVICES</b>					
Social Work Services					
Guidance Services	\$ 4,500,611	\$ 4,582,618	\$ 4,664,864	\$ 82,246	1.8%
Psychological Services	1,725,152	1,750,236	1,773,728	23,492	1.3%
Speech and Hearing Services	3,497,182	4,266,124	4,282,447	16,323	0.4%
Visually Impaired Services	193,056	210,394	214,243	3,849	1.8%
Other Support Services-Students	2,552,738	2,708,120	2,756,113	47,993	1.8%
Curriculum & Instruction	2,481,249	1,859,695	1,890,380	30,685	1.6%
Professional Development	358,955	439,098	306,613	(132,485)	-30.2%
Educational Media Services	2,542,429	2,472,541	2,509,867	37,326	1.5%
Instruction Related Technology	123,070	119,988	122,168	2,180	1.8%
Superintendent's Office	438,022	446,511	455,051	8,540	1.9%
Other Executive Admin Services	1,008,251	708,915	721,823	12,908	1.8%
Building Level Administration	9,734,661	9,727,116	9,916,818	189,702	2.0%
Staff Personnel Services	193,967	242,311	246,121	3,809	1.6%
Student Personnel	309,978	315,808	321,736	5,928	1.9%
Early Childhood PAT	90,560	94,609	96,322	1,713	1.8%
Early Childhood	312,078	383,928	390,624	6,696	1.7%
Non-Public School Services	957	8,976	9,147	171	1.9%
Scholarships	-	100	100	-	
<b>Total Support Services</b>	<b>\$ 30,062,916</b>	<b>\$ 30,337,088</b>	<b>\$ 30,678,165</b>	<b>\$ 341,078</b>	<b>1.1%</b>
<b>Total Expenditures</b>	<b>\$ 153,033,140</b>	<b>\$ 155,435,356</b>	<b>\$ 158,495,032</b>	<b>\$ 3,059,675</b>	<b>2.0%</b>



**2020-2021**  
**Detailed Expenditures by Function**  
**Debt Service Fund**

	Actual FY19	May Revised Budget FY20	Original FY21	Change May Revised vs. Original FY21	% Change
<b>NON-INSTRUCTION SERVICES</b>					
Principal	\$ 10,905,000	\$ 27,998,729	\$ 14,145,000	\$ (13,853,729)	-49.5%
Interest	6,087,002	6,053,007	5,502,738	(550,269)	-9.1%
Other Fees	5,637	90,098	-	(90,098)	-100.0%
<b>Total Non-Instruction</b>	<b>\$ 16,997,639</b>	<b>\$ 34,141,834</b>	<b>\$ 19,647,738</b>	<b>\$ (14,494,096)</b>	<b>-42.5%</b>
<b>Total Expenditures</b>	<b>\$ 16,997,639</b>	<b>\$ 34,141,834</b>	<b>\$ 19,647,738</b>	<b>\$ (14,494,096)</b>	<b>-42.5%</b>

**2020-2021**  
**Detailed Expenditures by Function**  
**Capital Outlay Fund**

	Actual FY19	May Revised Budget FY20	Original FY21	Change May Revised vs. Original FY21	% Change
<b>INSTRUCTION</b>					
Middle School Instruction	\$ 4,583	\$ 5,899	\$ 1,000	\$ (4,899)	-83.0%
High School Instruction	22,167	23,220	7,001	(16,219)	-69.8%
Special Education	22,183	15,799	3,000	(12,799)	-81.0%
Early Childhood Special Education	14,487	23,450	20,000	(3,450)	-14.7%
Technology and Engineering Education	2,968	-	-	-	
Student Activities	30,640	-	-	-	
Athletics	-	1,350	2,500	1,150	85.2%
<b>Total Instruction</b>	<b>\$ 97,028</b>	<b>\$ 69,718</b>	<b>\$ 33,501</b>	<b>\$ (36,217)</b>	<b>-51.9%</b>
<b>SUPPORT SERVICES</b>					
Pupil Accounting Services	\$ 1,195	\$ 1,600	\$ -	\$ (1,600)	-100.0%
Educational Media Services	-	5,201	-	(5,201)	-100.0%
Instruction Related Technology	1,592,891	1,730,011	1,745,011	15,000	0.9%
Administrative Technology Services	275,161	264,664	262,295	(2,369)	-0.9%
Building Level Administration	10,000	16,999	1,000	(15,999)	-94.1%
Operation and Maintenance of Plant	201,806	374,569	101,561	(273,008)	-72.9%
Pupil Transportation-Owned	-	1,389	-	(1,389)	-100.0%
Pupil Transport-Non Reimburse	9,750	16,600	-	(16,600)	-100.0%
Student Nutrition Services	192,125	129,860	130,600	740	0.6%
Scholarships	10,045	-	-	-	
<b>Total Support Services</b>	<b>\$ 2,292,973</b>	<b>\$ 2,540,892</b>	<b>\$ 2,240,467</b>	<b>\$ (300,425)</b>	<b>-11.8%</b>
<b>NON-INSTRUCTION SERVICES</b>					
Facilities Construction	\$ 9,487,973	30,105,384	15,154,559	\$ (14,950,825)	-49.7%
Other Fees	1,113	3,200	-	(3,200)	-100.0%
<b>Total Non-Instruction</b>	<b>\$ 9,489,086</b>	<b>\$ 30,108,584</b>	<b>\$ 15,154,559</b>	<b>\$ (14,954,025)</b>	<b>-49.7%</b>
<b>Total Expenditures</b>	<b>\$ 11,879,087</b>	<b>\$ 32,719,195</b>	<b>\$ 17,428,528</b>	<b>\$ (15,290,667)</b>	<b>-46.7%</b>

## 2020-2021 Original Budget

### Debt Schedule 1 General Obligation Bonds

	Beginning Balance	Principal	Interest	Total Payment	Ending Balance
2020-2021	136,179,954	14,145,000	5,502,738	19,647,738	122,034,954
2021-2022	122,034,954	8,644,954	6,092,513	14,737,467	113,390,000
2022-2023	113,390,000	10,395,000	4,722,105	15,117,105	102,995,000
2023-2024	102,995,000	9,065,000	4,306,305	13,371,305	93,930,000
2024-2025	93,930,000	7,085,000	3,954,105	11,039,105	86,845,000
2025-2026	86,845,000	7,300,000	3,680,855	10,980,855	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	-
		\$ 136,179,954	\$ 52,147,946	\$ 188,327,900	