



FORT ZUMWALT
SCHOOL DISTRICT

O'Fallon, Missouri
St. Charles County

December Revised

Annual Budget 2020-2021



Dr. Bernard J. DuBray, Superintendent
Jeffrey K. Orr, CPA, Chief Financial Officer
December 17, 2020

BUDGET MESSAGE

December 2020-2021



The 2020-2021 December 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 2020-2021 December budget is projecting a total ending fund balance of \$39.9 million for all funds and an operating fund balance of \$24.3 million or 10.7%. This budget is also showing a combined spend down of balances totaling \$15.5 million. The majority of this spend down is related to \$15.1 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 \$0.7 million.

Total revenues in the 2020-2021 December budget are projected to be \$260.3 million. When compared to the 2020-21 original budget, this represents a net increase of \$10.5 million in revenues for all funds. This increase is the result of an upcoming bond refinancing that will generate \$11.2 million in revenue offset by a total net reduction of \$0.7 million in other areas. Excluding the bond refinancing, the remaining reduction is comprised of several changes including decreases in local revenues of \$5.1 million and decreases in state funding of \$0.4 million; partially offset by increases in federal funding of \$4.9 million. The decreases in local funding is primarily related to reductions in food service sales, reduced student activities and reduced interest earnings. The decreases in state funding are related to changes in projected formula and ECSE funding. Lastly, increases in federal funding is entirely related to stimulus funding primarily from additional food service reimbursements and partially related to the release of moneys from the Governor's Emergency Relief Fund.

Total expenses in the 2020-2021 December budget are projected to be \$275.8 million. When compared to the 2020-2021 original budget, this is a net increase of \$8.7 million. This increase is the direct result of adding a bond refunding to be completed in February 2021 that will inflate expenses in the December revision by \$11.2 million when compared to the original budget. Excluding the refunding, operating expenses decreased by a net \$2.2 million. Salaries and related benefits decreased by \$3.1 million due mainly to support staff and paraprofessional vacancies coupled with a reduced number of after school extra duty assignments. Other cuts were made to travel, contract pupil transportation, student activities, electricity, and grocery all related to reduced or eliminated usage/activities. In total, these reductions decreased expenses by another \$1.7 million. While we were able to make signification cuts, it was necessary to add back in other areas to cover the cost of virtual instruction and supplies for protective equipment and cleaning supplies related to COVID 19 which totaled \$2.5 million.

In summary, the 2020-21 December budget is projecting deficits in operating funds of \$0.7 million with an overall spend down of \$15.5 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 decreases in salary and benefit reductions from vacancies offset by increases in supply and tuition costs all related to changes in operations

BUDGET MESSAGE

December 2020-2021



due to COVID 19. In addition, both expense and revenue is inflated when compared to the original budget due a bond refinancing which is projected to save the district \$1.2 million in interest costs over the next several years.

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%	2,728,275,328	1.5%

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

Assessed Valuation		
	Prior Tax Year (At Time of Billing)	Current Tax Year (Set Rate)
	2020	2021
Real Estate	\$ 2,281,685,182	\$ 2,305,856,885
Personal Property	\$ 423,012,359	\$ 422,418,443
TOTAL	\$ 2,704,697,541	\$ 2,728,275,328

Revenue By Fund		
	Revenues 100% Collection	Rates per \$100 of Assessed Valuation
General	\$ 43,207,696	158.37 cents
Special	\$ 68,206,883	250.00 cents
Debt Service	\$ 18,825,100	69.00 cents
Capital Projects	\$ 1,909,793	7.00 cents
TOTAL	\$ 132,149,472	484.37 cents

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	\$ 24,956	\$ -	\$ 15,443	\$ 15,004	\$ 55,403
Revenues	69,138	157,982	30,940	2,262	260,322
Expenditures	68,644	159,025	30,777	17,392	275,838
Surplus (Deficit)	494	(1,043)	163	(15,130)	(15,516)
Transfer	(1,169)	1,043	-	126	-
Ending Fund Balance	<u>\$ 24,281</u>	<u>\$ -</u>	<u>\$ 15,606</u>	<u>\$ -</u>	<u>\$ 39,887</u>

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

	Actual FY20	Original FY21	December Revised FY21
Beginning Fund Balance	\$ 73,572	\$ 55,231	\$ 55,403
Revenues	257,060	249,763	260,322
Expenditures	275,229	267,101	275,838
(Deficit) Surplus	(18,169)	(17,338)	(15,516)
Ending Fund Balance	<u>\$ 55,403</u>	<u>\$ 37,893</u>	<u>\$ 39,887</u>

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



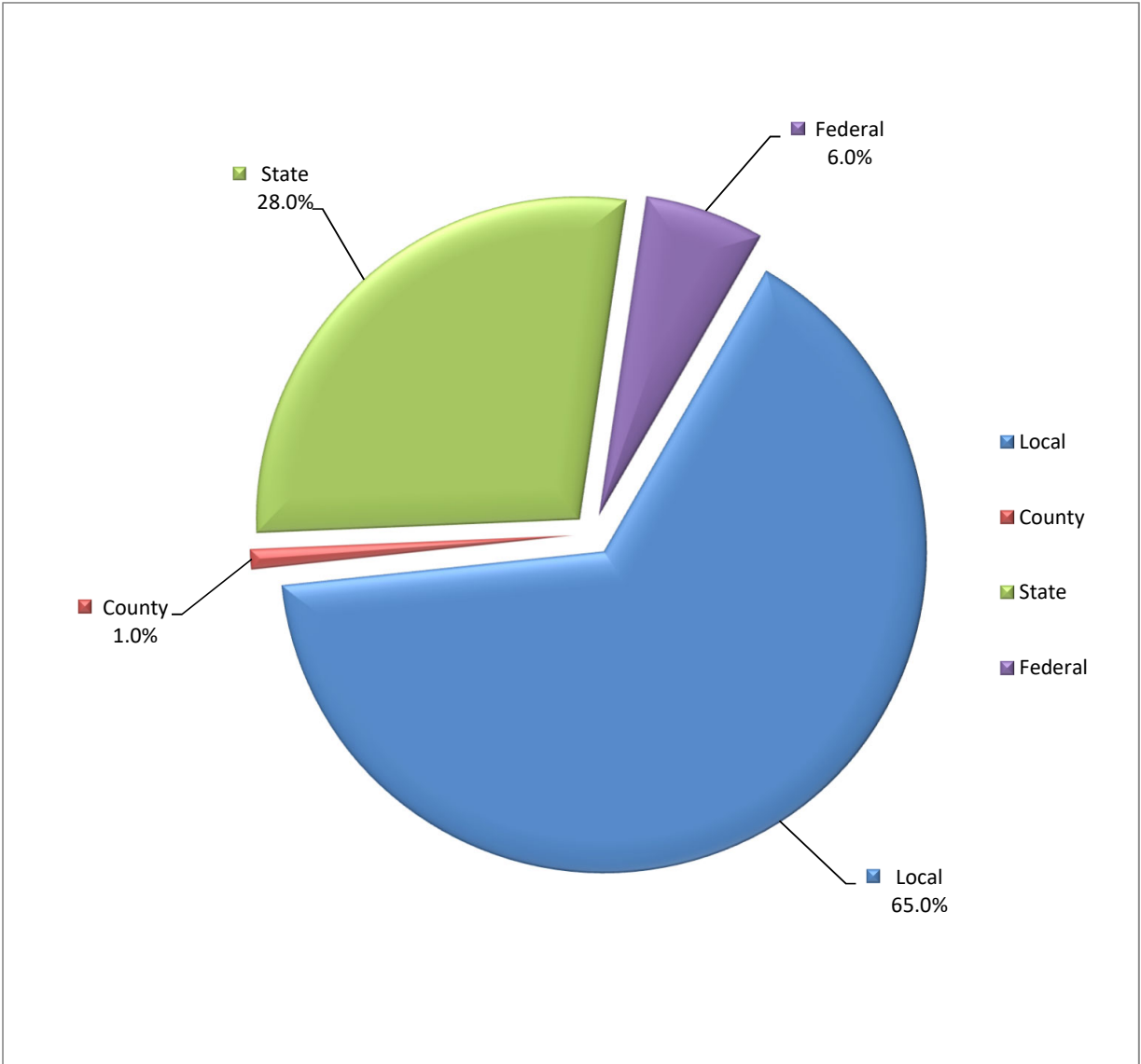
	Actual FY20	Original FY21	December Revised FY21
Expense	\$222,933,105	\$230,023,958	\$227,668,674
Revenue	\$221,051,768	\$227,262,117	\$227,120,246

2020-2021
Summary of Major Variances
December Revised FY21 vs. Original FY21
Budget

REVENUE	Increase/ (Decrease)	Reason
Interest Earnings	\$ (751,782)	Decrease in interest rates
Premium on Bonds Sold	1,331,607	One-Time premium generated from sale of refunding bonds in 2021
Food Service (LOCAL)	(2,578,401)	Projected reduction from student payments
Food Service (FEDERAL)	3,625,713	Projected increase from federal reimbursement
Student Activities	(1,984,500)	Projected Reduction based on limited student activities
Basic Formula	(166,543)	Adjusted to match projections based on current data
Transportation	(82,239)	Adjusted to match projections based on current data
Early Childhood Special Education	(157,114)	Decreased to match projected expenses for 19-20
IDEA	(309,985)	Payment of prior year expenses submitted with Final Expenditure Report.
Cares Act Funding	1,740,600	Adjust to match final available funding.
Sale of Bonds	9,855,000	One-Time revenue from the sale of GO refunding bonds in 2021
Other - Net	36,773	Misc.
Net Change in Revenue	\$ 10,559,129	
EXPENDITURES		
Salaries	\$ (701,595)	Decreased expense from limited extra curricular activities and higher than normal para vacancies
Support Staff Salaries	(1,613,946)	Decreased expense from higher than normal support staff vacancies and limited extra curricular activities.
Fringe Benefits	(751,640)	Adjust to match related salary changes
Tuition	1,794,721	Increase to pay for online programming for virtual instruction
Contract Pupil Transportation	(420,207)	Reduction in projected contracted costs for students due largely to students using virtual instruction.
Travel	(223,810)	Cuts to travel budgets
Other Purchases Services (combined)	(276,708)	Cuts to Other Purchased Services
Property Casualty	87,903	Adjust to match assessment after renewal
Supplies	572,637	Increase for additional cleaning and protective equipment
Food	(581,640)	Reduction in food purchases based on current spending and sales.
Electricity and Natural Gas	(220,000)	Reduced usage with no facility usage and limited after school activities.
Capitla Outlay/Debt Service	11,092,299	Bond refunding and change in captial budgets related to unspend bond funds
Other - Net	(21,000)	Misc.
Net Change in Expenditures	\$ 8,737,014	
Net Change Surplus/(Deficit)	\$ 1,822,115	

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

	<u>Actual FY20</u>	<u>Original FY21</u>	<u>December Revised FY21</u>	<u>Change Original vs. December FY21</u>	<u>% Change</u>
Local	\$ 161,987	\$ 165,758	\$ 161,985	\$ (3,773)	-2.3%
County	2,994	2,969	2,916	(53)	-1.8%
State	69,639	70,233	69,828	(405)	-0.6%
Federal	9,469	10,603	15,539	4,936	46.6%
Non-Current	12,805	-	9,855	9,855	100.0%
Contracted Services	164	199	199	-	0.0%
TOTAL REVENUES	<u>\$ 257,060</u>	<u>\$ 249,762</u>	<u>\$ 260,322</u>	<u>\$ 10,560</u>	<u>4.2%</u>



2020-2021
Detailed Revenues by Object by Year
All Funds

	Actual FY20	Original FY21	December Revised FY21	Change Original vs. December FY21	% Change
LOCAL REVENUE					
Taxes, Current Year	\$ 125,065,507	\$ 128,035,463	\$ 128,035,463	\$ -	
Taxes, Prior Year	4,645,688	4,895,001	4,895,001	-	
Sales Tax (Prop C)	17,497,065	17,014,093	17,444,856	430,763	2.5%
Financial Institution Tax (Intangible)	263,288	263,288	263,288	-	
M & M Surcharge	2,661,993	2,661,993	2,661,993	-	
In Lieu of Tax	822,520	822,520	822,520	-	
Field Trip Receipts	56,243	118,000	10,000	(108,000)	-91.5%
Investment Earnings	1,361,840	861,782	110,000	(751,782)	-87.2%
Premium on Bond Sold	1,018,691	-	1,331,607	1,331,607	
Food Service-Students	1,620,247	2,185,902	99,997	(2,085,905)	-95.4%
Food Service-Adult	51,559	66,792	98,795	32,003	47.9%
Food Service-Ala Carte	2,205,684	2,702,747	2,178,248	(524,499)	-19.4%
Student Activities	2,997,855	4,220,625	2,236,125	(1,984,500)	-47.0%
Athletics	96,729	96,730	62,149	(34,581)	-35.8%
Pre-School Tuition	429,714	575,410	575,410	-	
Scholarship Program Donations	59,601	55,129	55,129	-	
Prior Period Adjustment	393,530	405,950	405,950	-	
Miscellaneous Local Revenue	739,651	777,000	698,186	(78,814)	-10.1%
Total Local	\$ 161,987,405	\$ 165,758,425	\$ 161,984,717	\$ (3,773,708)	-2.3%
COUNTY REVENUE					
Fines and Forfeitures	\$ 160,870	\$ 135,000	\$ 82,869	\$ (52,131)	-38.6%
State Assessed Utilities	2,833,521	2,833,522	2,833,522	-	
Total County	\$ 2,994,392	\$ 2,968,522	\$ 2,916,391	\$ (52,131)	-1.8%
STATE REVENUE					
Basic Formula	\$ 49,967,398	\$ 49,967,344	\$ 50,344,415	\$ 377,071	0.8%
Transportation	2,068,566	1,927,417	1,845,178	(82,239)	-4.3%
Early Childhood Special Education	8,199,602	8,363,594	8,206,480	(157,114)	-1.9%
Basic Formula-Classroom Trust Fund	5,516,891	6,060,505	5,516,891	(543,614)	-9.0%
Early Childhood-Parents as Teachers	390,650	354,590	354,590	-	
Vocational Technical Aid	119,358	99,724	99,724	-	
Food Service - State	47,632	45,000	45,000	-	
Vocational Enhancement	-	87,102	87,102	-	
Public Placement	50,033	50,033	50,033	-	
High Needs Fund	3,278,055	3,278,055	3,278,055	-	
Total State	\$ 69,638,979	\$ 70,233,364	\$ 69,827,468	\$ (405,896)	-0.6%
FEDERAL REVENUE					
Medicaid	\$ 486,023	\$ 489,677	\$ 489,677	\$ -	
CARES Emergency Relief Fund	781,706	-	464,538	464,538	
Vocational (Perkins)	192,166	207,773	207,773	-	
CARES - OA CRF	-	-	1,276,062	1,276,062	
Collaborative Work Project (IDEA)	531,271	211,883	211,883	-	
Individuals with Disabilities Act (IDEA)	2,756,221	4,515,724	4,205,739	(309,985)	-6.9%
Early Childhood Special Education	540,120	540,120	510,246	(29,874)	-5.5%
School Lunch Program	1,339,000	1,726,727	4,610,893	2,884,166	167.0%
School Breakfast Program	357,608	428,862	1,170,409	741,547	172.9%
Title I	1,472,768	1,428,842	1,465,076	36,234	2.5%
Title II	344,365	370,942	386,087	15,145	4.1%
Title III Limited English Proficiency	69,306	97,607	97,373	(234)	-0.2%
Title IV.A	103,175	89,407	89,538	131	0.1%
Other Federal Revenue	495,615	495,631	353,765	(141,866)	
Total Federal	\$ 9,469,345	\$ 10,603,195	\$ 15,539,059	\$ 4,935,864	46.6%
NON-CURRENT REVENUE					
Sale of Bonds	12,805,000	-	9,855,000	9,855,000	
Total Non-Current	\$ 12,805,000	\$ -	\$ 9,855,000	\$ 9,855,000	
CONTRACTED SERVICES REVENUE					
Sale of Other Property	\$ 46,727	\$ 66,500	\$ 66,500	\$ -	
Contract Education Services	117,766	117,766	117,766	-	
Transportation From Other Districts	-	15,000	15,000	-	
Total Contracted Services	\$ 164,493	\$ 199,266	\$ 199,266	\$ -	
Total Revenue	\$ 257,059,614	\$ 249,762,772	\$ 260,321,901	\$ 10,559,129	4.2%

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

	<u>Actual FY20</u>	<u>Original FY21</u>	<u>December Revised FY21</u>	<u>Change Original vs. December FY21</u>	<u>% Change</u>
General Fund	\$ 72,567	\$ 70,248	\$ 69,138	\$ (1,110)	-1.6%
Teachers' Fund	148,485	157,014	157,982	968	0.6%
Debt Service Fund	33,496	20,105	30,940	10,835	53.9%
Capital Outlay Fund	2,512	2,396	2,262	(134)	-5.6%
TOTAL REVENUES	<u>\$ 257,060</u>	<u>\$ 249,763</u>	<u>\$ 260,322</u>	<u>\$ 10,559</u>	<u>4.2%</u>

2020-2021
Detailed Revenues by Object by Fund
December Revised Budget

	General Fund	Teachers' Fund	Debt Service Fund	Capital Outlay Fund	Total
LOCAL REVENUE					
Taxes, Current Year	\$ 41,862,628	\$ 66,083,456	\$ 18,239,036	\$ 1,850,343	\$ 128,035,463
Taxes, Prior Year	1,600,473	2,526,478	697,308	70,742	4,895,001
Sales Tax (Prop C)	-	17,444,856	-	-	17,444,856
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	10,000	-	-	-	10,000
Investment Earnings	90,000	5,000	-	15,000	110,000
Premium on Bond Sold	-	-	1,331,607	-	1,331,607
Food Service-Students	99,997	-	-	-	99,997
Food Service-Adult	98,795	-	-	-	98,795
Food Service-Ala Carte	2,178,248	-	-	-	2,178,248
Student Activities	2,236,125	-	-	-	2,236,125
Athletics	62,149	-	-	-	62,149
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	698,186	-	-	-	698,186
Total Local	\$ 52,673,850	\$ 86,714,485	\$ 20,385,122	\$ 2,211,260	\$ 161,984,717
COUNTY REVENUE					
Fines and Forfeitures	\$ -	\$ 82,869	\$ -	\$ -	\$ 82,869
State Assessed Utilities	1,060,774	1,375,455	346,827	50,466	2,833,522
Total County	\$ 1,060,774	\$ 1,458,324	\$ 346,827	\$ 50,466	\$ 2,916,391
STATE REVENUE					
Basic Formula	\$ -	\$ 50,344,415	\$ -	\$ -	\$ 50,344,415
Transportation	1,845,178	-	-	-	1,845,178
Early Childhood Special Education	1,230,972	6,975,508	-	-	8,206,480
Formula-Classroom Trust Fund	-	5,516,891	-	-	5,516,891
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
Total State	\$ 6,983,562	\$ 62,843,906	\$ -	\$ -	\$ 69,827,468
FEDERAL REVENUE					
Medicaid	\$ 489,677	\$ -	\$ -	\$ -	\$ 489,677
CARES Emergency Relief Fund	332,918	131,620	-	-	464,538
Vocational (Perkins)	-	207,773	-	-	207,773
CARES - OA CRF	82,060	1,194,002	-	-	1,276,062
(IDEA) Grants	211,883	-	-	-	211,883
Individuals with Disabilities Act (IDEA)	60,241	4,145,498	-	-	4,205,739
Early Childhood Special Education	76,537	433,709	-	-	510,246
School Lunch Program	4,610,893	-	-	-	4,610,893
School Breakfast Program	1,170,409	-	-	-	1,170,409
Title I	753,635	711,441	-	-	1,465,076
Title II	244,692	141,395	-	-	386,087
Title IV.A	89,538	-	-	-	89,538
Title III Limited English Proficiency	97,373	-	-	-	97,373
Other Federal Revenue	500	285	352,980	-	353,765
Total Federal	\$ 8,220,356	\$ 6,965,723	\$ 352,980	\$ -	\$ 15,539,059
NON-CURRENT REVENUE					
Sale of Bonds	\$ -	\$ -	\$ 9,855,000	\$ -	\$ 9,855,000
Total Non-Current	\$ -	\$ -	\$ 9,855,000	\$ -	\$ 9,855,000
CONTRACTED SERVICES					
Sale of Other Property	\$ 66,500	\$ -	\$ -	\$ -	\$ 66,500
Contract Education Services	117,766	-	-	-	117,766
Transport Other Districts	15,000	-	-	-	15,000
Total Contracted Services	\$ 199,266	\$ -	\$ -	\$ -	\$ 199,266
Total Revenue	\$ 69,137,808	\$ 157,982,438	\$ 30,939,929	\$ 2,261,726	\$ 260,321,901

2020-2021
Detailed Revenues by Object by Year
General Fund

	Actual FY20	Original FY21	December Revised FY21	Change Original vs. December FY21	% Change
LOCAL REVENUE					
Taxes, Current Year	\$ 46,161,679	\$ 41,838,060	\$ 41,862,628	\$ 24,568	0.1%
Taxes, Prior Year	1,714,956	1,600,473	1,600,473	-	
M & M Surcharge	2,661,993	2,661,993	2,661,993	-	
In Lieu of Tax	303,634	268,931	268,931	-	
Field Trip Receipts	56,243	118,000	10,000	(108,000)	-91.5%
Investment Earnings	621,467	371,782	90,000	(281,782)	-75.8%
Food Service-Students	1,620,247	2,185,902	99,997	(2,085,905)	-95.4%
Food Service-Adult	51,559	66,792	98,795	32,003	47.9%
Food Service-Ala Carte	2,205,684	2,702,747	2,178,248	(524,499)	-19.4%
Student Activities	2,997,855	4,220,625	2,236,125	(1,984,500)	-47.0%
Athletics	96,729	96,730	62,149	(34,581)	-35.8%
Pre-School Tuition	429,714	345,246	345,246	-	
Scholarship Program Donations	59,601	55,129	55,129	-	
Prior Period Adjustment	393,530	405,950	405,950	-	
Miscellaneous Local Revenue	706,542	777,000	698,186	(78,814)	-10.1%
Total Local	\$ 60,081,431	\$ 57,715,360	\$ 52,673,850	\$ (5,041,510)	-8.7%
COUNTY REVENUE					
State Assessed Utilities	\$ 1,048,055	\$ 1,060,774	\$ 1,060,774	\$ -	
Total County	\$ 1,048,055	\$ 1,060,774	\$ 1,060,774	\$ -	
STATE REVENUE					
Transportation	\$ 2,068,566	\$ 1,927,417	\$ 1,845,178	\$ (82,239)	-4.3%
Early Childhood Special Education	1,229,940	1,254,539	1,230,972	(23,567)	-1.9%
Early Childhood-Parents as Teachers	382,837	347,498	347,498	-	
Vocational Technical Aid	119,358	99,724	99,724	-	
Food Service - State	47,632	45,000	45,000	-	
Vocational Enhancement	-	87,102	87,102	-	
Public Placement	50,033	50,033	50,033	-	
High Needs Fund	3,278,055	3,278,055	3,278,055	-	
Total State	\$ 7,176,421	\$ 7,089,368	\$ 6,983,562	\$ (105,806)	-1.5%
FEDERAL REVENUE					
Medicaid	\$ 486,023	\$ 489,677	\$ 489,677	\$ -	
CARES Emergency Relief Fund	-	-	332,918	332,918	
CARES - OA CRF	-	-	82,060	82,060	
(IDEA) Grants	531,271	211,883	211,883	-	
Individuals with Disabilities Act (IDEA)	45,940	59,767	60,241	474	0.8%
Early Childhood Special Education	81,018	81,018	76,537	(4,481)	-5.5%
School Lunch Program	1,339,000	1,726,727	4,610,893	2,884,166	167.0%
School Breakfast Program	357,608	428,862	1,170,409	741,547	172.9%
Title I	824,750	753,635	753,635	-	
Title II	258,274	244,692	244,692	-	
Title IV.A	103,175	89,407	89,538	131	0.1%
Title III Limited English Proficiency	69,306	97,607	97,373	(234)	-0.2%
Other Federal Revenue	-	-	500	500	
Total Federal	\$ 4,096,366	\$ 4,183,275	\$ 8,220,356	\$ 4,037,081	96.5%
CONTRACTED SERVICES REVENUE					
Sale of Other Property	\$ 46,727	\$ 66,500	\$ 66,500	\$ -	
Contract Education Services	117,766	117,766	117,766	-	
Transportation From Other Districts	-	15,000	15,000	-	
Total Contracted Services	\$ 164,493	\$ 199,266	\$ 199,266	\$ -	
Total Revenue	\$ 72,566,768	\$ 70,248,043	\$ 69,137,808	\$ (1,110,235)	-1.6%

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

	<u>Actual FY20</u>	<u>Original FY21</u>	<u>December Revised FY21</u>	<u>Change Original vs. December FY21</u>	<u>% Change</u>
LOCAL REVENUE					
Taxes, Current Year	\$ 59,306,063	\$ 66,119,783	\$ 66,083,456	\$ (36,327)	-0.1%
Taxes, Prior Year	2,202,846	2,526,478	2,526,478	-	
Sales Tax (Prop C)	17,497,065	17,014,093	17,444,856	430,763	2.5%
In Lieu of Tax	390,013	424,531	424,531	-	
Investment Earnings	195,879	120,000	5,000	(115,000)	-95.8%
Pre-School Tuition	-	230,164	230,164	-	
Miscellaneous Local Revenue	33,110	-	-	-	
Total Local	\$ 79,624,976	\$ 86,435,049	\$ 86,714,485	\$ 279,436	0.3%
COUNTY REVENUE					
Fines and Forfeitures	\$ 160,870	\$ 135,000	\$ 82,869	\$ (52,131)	-38.6%
State Assessed Utilities	1,358,963	1,375,455	1,375,455	-	
Total County	\$ 1,519,834	\$ 1,510,455	\$ 1,458,324	\$ (52,131)	-3.5%
STATE REVENUE					
Basic Formula	\$ 49,967,398	\$ 49,967,344	\$ 50,344,415	\$ 377,071	0.8%
Early Childhood Special Education	6,969,662	7,109,055	6,975,508	(133,547)	-1.9%
Basic Formula-Classroom Trust Fund	5,516,891	6,060,505	5,516,891	(543,614)	-9.0%
Early Childhood-Parents as Teachers	7,813	7,092	7,092	-	
Other State Revenue	795	-	-	-	
Total State	\$ 62,462,558	\$ 63,143,996	\$ 62,843,906	\$ (300,090)	-0.5%
FEDERAL REVENUE					
CARES Emergency Relief Fund	\$ 781,706	\$ -	\$ 131,620	\$ 131,620	
Vocational (Perkins)	192,166	207,773	207,773	-	
CARES - OA CRF	-	-	1,194,002	1,194,002	
Individuals with Disabilities Act (IDEA)	2,710,281	4,455,957	4,145,498	(310,459)	-7.0%
Early Childhood Special Education	459,102	459,102	433,709	(25,393)	-5.5%
Title I	648,018	675,207	711,441	36,234	5.4%
Title II	86,091	126,250	141,395	15,145	12.0%
Other Federal Revenue	269	285	285	-	
Total Federal	\$ 4,877,633	\$ 5,924,574	\$ 6,965,723	\$ 1,041,149	17.6%
Total Revenue	\$ 148,485,001	\$ 157,014,074	\$ 157,982,438	\$ 968,364	0.6%

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

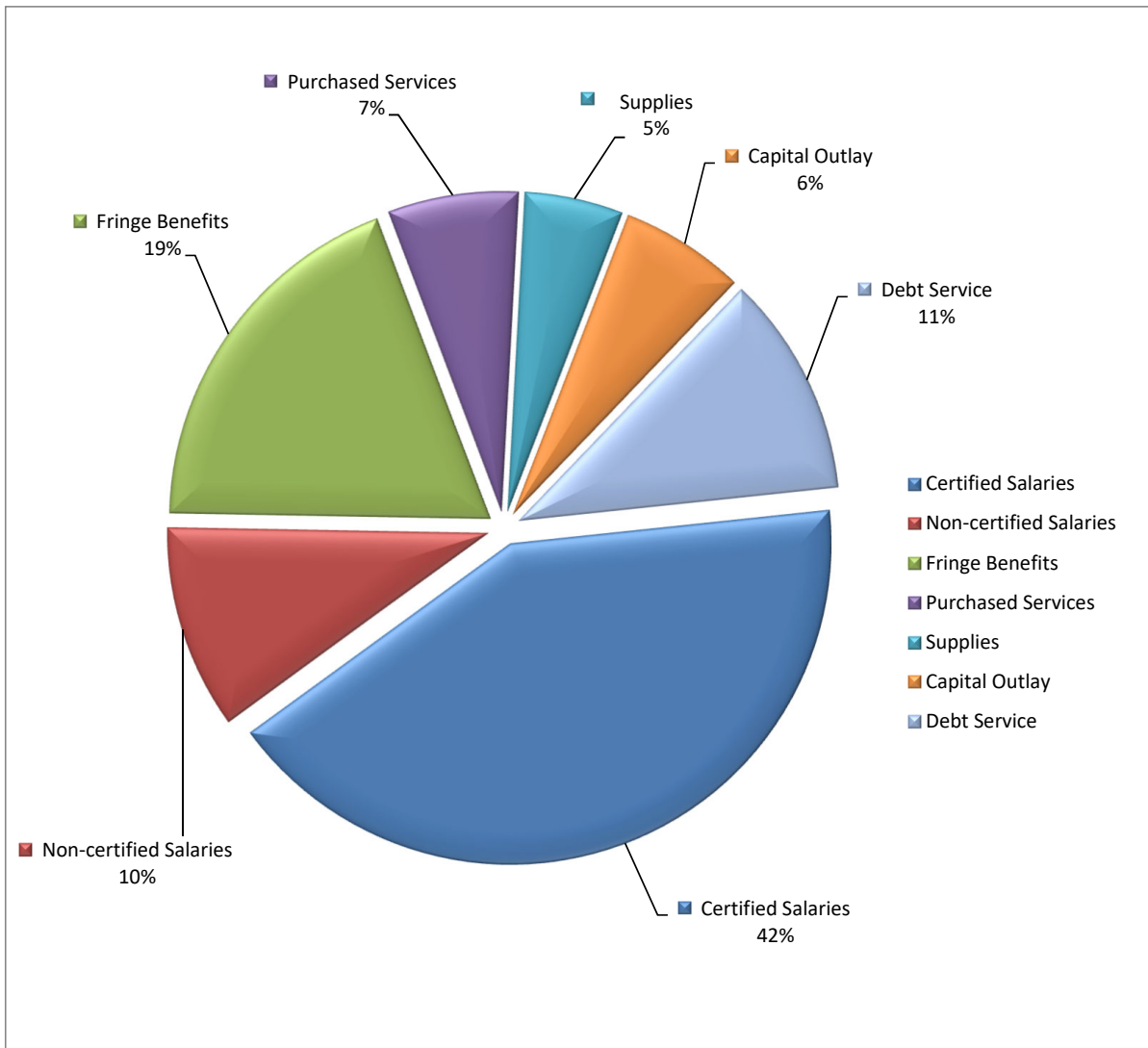
	<u>Actual FY20</u>	<u>Original FY21</u>	<u>December Revised FY21</u>	<u>Change Original vs. December FY21</u>	<u>% Change</u>
LOCAL REVENUE					
Taxes, Current Year	\$ 17,796,822	\$ 18,228,361	\$ 18,239,036	\$ 10,675	0.1%
Taxes, Prior Year	660,849	697,308	697,308	-	
In Lieu of Tax	117,005	117,171	117,171	-	
Investment Earnings	211,618	220,000	-	(220,000)	-100.0%
Premium on Bonds Sold	1,018,691	-	1,331,607	1,331,607	
Total Local	\$ 19,804,985	\$ 19,262,840	\$ 20,385,122	\$ 1,122,282	5.8%
COUNTY REVENUE					
State Assessed Utilities	\$ 390,750	\$ 346,827	\$ 346,827	\$ -	
Total County	\$ 390,750	\$ 346,827	\$ 346,827	\$ -	
FEDERAL REVENUE					
Other Federal Revenue	\$ 495,346	\$ 495,346	\$ 352,980	\$ (142,366)	-28.7%
Total Federal	\$ 495,346	\$ 495,346	\$ 352,980	\$ (142,366)	-28.7%
NON-CURRENT REVENUE					
Sale of Refunding Bonds	\$ 12,805,000	\$ -	\$ 9,855,000	\$ 9,855,000	
Total Non-Current	\$ 12,805,000	\$ -	\$ 9,855,000	\$ 9,855,000	
Total Revenue	\$ 33,496,081	\$ 20,105,013	\$ 30,939,929	\$ 10,834,916	53.9%

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

	<u>Actual FY20</u>	<u>Original FY21</u>	<u>December Revised FY21</u>	<u>Change Original vs. December FY21</u>	<u>% Change</u>
LOCAL REVENUE					
Taxes, Current Year	\$ 1,800,943	\$ 1,849,259	\$ 1,850,343	\$ 1,084	0.1%
Taxes, Prior Year	67,037	70,742	70,742	-	
Financial Institution Tax	263,288	263,288	263,288	-	
In Lieu of Tax	11,869	11,887	11,887	-	
Investment Earnings	332,875	150,000	15,000	(135,000)	-90.0%
Total Local	\$ 2,476,012	\$ 2,345,176	\$ 2,211,260	\$ (133,916)	-5.7%
COUNTY REVENUE					
State Assessed Utilities	\$ 35,753	\$ 50,466	\$ 50,466	\$ -	
Total County	\$ 35,753	\$ 50,466	\$ 50,466	\$ -	
				-	
Total Revenue	\$ 2,511,765	\$ 2,395,642	\$ 2,261,726	\$ (133,916)	-5.6%

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

	<u>Actual FY20</u>	<u>Original FY21</u>	<u>December Revised FY21</u>	<u>Change Original vs. December FY21</u>	<u>% Change</u>
Certified Salaries	\$ 113,255	\$ 115,607	\$ 114,906	\$ (701)	-0.6%
Noncertified Salaries	28,952	29,925	28,311	(1,614)	-5.4%
Total Salaries	142,207	145,532	143,217	(2,315)	-1.6%
Fringe Benefits	52,536	53,164	52,412	(752)	-1.4%
Purchased Services	15,905	17,310	18,272	962	5.6%
Supplies	12,285	14,018	13,768	(250)	-1.8%
Capital Outlay	52,296	37,076	48,169	11,093	29.9%
TOTAL EXPENDITURES	<u>\$ 275,229</u>	<u>\$ 267,100</u>	<u>\$ 275,838</u>	<u>\$ 8,738</u>	<u>3.3%</u>



2020-2021
Detailed Expenditures by Object By Year
All Funds

	Actual FY20	Original FY21	December Revised FY21	Change Original vs. December FY21	% Change
CERTIFIED SALARIES					
Certified Salaries-Full Time	\$ 89,439,383	\$ 91,289,585	\$ 91,125,627	\$ (163,958)	-0.2%
Certified Administrator Salaries	8,781,393	8,967,962	8,936,360	(31,602)	-0.4%
Certified Substitutes	1,278,997	1,462,705	1,750,073	287,368	19.6%
Certified Part-Time Salaries	204,742	204,015	220,485	16,470	8.1%
Extra Pay Extra Duty	3,944,545	4,024,055	3,636,757	(387,297)	-9.6%
Sick Leave Severance Pay	947,192	853,000	787,754	(65,246)	-7.6%
Certified Paraprofessional Salaries	8,659,078	8,806,020	8,448,691	(357,329)	-4.1%
Total Certified Salaries	\$ 113,255,331	\$ 115,607,342	\$ 114,905,747	\$ (701,595)	-0.6%
NONCERTIFIED SALARIES					
Classified Salaries	\$ 25,661,978	\$ 26,492,126	\$ 25,310,003	\$ (1,182,123)	-4.5%
Classified Paraprofessionals	611,412	643,091	531,220	(111,871)	-17.4%
Classified Substitutes	829,563	1,037,275	765,190	(272,085)	-26.2%
Part-time Support Staff Salaries	1,244,756	1,232,118	1,088,609	(143,509)	-11.6%
Sick Leave Severance Pay	603,963	520,575	616,217	95,642	18.4%
Total Noncertified Salaries	\$ 28,951,672	\$ 29,925,186	\$ 28,311,239	\$ (1,613,946)	-5.4%
Total Salaries	\$ 142,207,003	\$ 145,532,527	\$ 143,216,986	\$ (2,315,541)	-1.6%
FRINGE BENEFITS					
Teacher Retirement	\$ 17,080,202	\$ 17,364,211	\$ 17,268,250	\$ (95,961)	-0.6%
Non-Teacher Retirement	3,078,408	3,136,892	3,059,298	(77,594)	-2.5%
FICA Tax	2,435,377	2,471,632	2,491,597	19,965	0.8%
Medicare Tax	2,011,766	2,079,945	2,087,301	7,356	0.4%
Medical & Life Insurance	26,864,774	27,069,499	26,423,635	(645,864)	-2.4%
Workman's Comp Insurance	1,049,803	1,026,316	1,066,774	40,458	3.9%
Unemployment	15,405	15,000	15,000	-	
Total Fringe Benefits	\$ 52,535,735	\$ 53,163,495	\$ 52,411,854	\$ (751,640)	-1.4%
PURCHASED SERVICES					
Tuition	3,264,111	3,359,009	5,153,730	1,794,721	53.4%
Instructional Program Improvement	-	12,680	-	(12,680)	-100.0%
Pupil Services	14,897	17,750	17,750	-	
Audit Services	23,000	23,750	23,750	-	
Legal Services	58,926	70,000	70,000	-	
Election Services	35,883	50,000	50,000	-	
Other Professional Technical	1,711,582	1,736,080	1,782,312	46,232	2.7%
Repairs & Maintenance	1,985,167	2,050,901	2,053,484	2,583	0.1%
Rental - Land & Buildings	61,425	123,350	73,350	(50,000)	-40.5%
Rental - Equipment	2,984,522	2,968,101	2,968,251	150	0.0%
Water & Sewer	215,769	247,000	227,000	(20,000)	-8.1%
Trash Removal	77,109	81,500	81,500	-	
Technology Related Repairs & Maint	211,250	232,445	399,495	167,050	71.9%
Contract Pupil Transportation	1,367,237	2,041,239	1,621,032	(420,207)	-20.6%
Travel Expense	304,201	480,646	256,836	(223,810)	-46.6%
Other Transportation Expense	2,184	3,000	3,000	-	
Property Insurance	865,379	865,726	993,912	128,186	14.8%
Liability Insurance	810,262	810,262	769,979	(40,283)	-5.0%
Fidelity Bond	100	355	355	-	
Judgments/Settlements	-	100	2,933	2,833	2833.3%
Communications	404,625	417,673	421,098	3,425	0.8%
Dues & Memberships	199,103	217,302	218,902	1,600	0.7%
Other Purchased Services	1,300,820	1,493,159	1,075,257	(417,902)	-28.0%
Other Expenses	7,350	8,000	8,000	-	
Total Purchased Services	\$ 15,904,905	\$ 17,310,027	\$ 18,271,927	\$ 961,900	5.6%

2020-2021
Detailed Expenditures by Object By Year
All Funds

	<u>Actual FY20</u>	<u>Original FY21</u>	<u>December Revised FY21</u>	<u>Change Original vs. December FY21</u>	<u>% Change</u>
SUPPLIES					
Supplies and Materials	\$ 5,255,331	\$ 5,135,862	\$ 5,465,235	\$ 329,374	6.4%
Technology Supplies	1,327,504	1,316,901	1,658,399	341,498	25.9%
Textbooks	154,290	561,627	452,846	(108,781)	-19.4%
Library Book/Electronic Media	107,281	104,588	104,898	310	0.3%
Resource Material	220,157	223,996	234,232	10,236	4.6%
Food Supplies	1,993,722	2,961,200	2,379,560	(581,640)	-19.6%
Electric	2,510,641	2,800,000	2,600,000	(200,000)	-7.1%
Gas - Natural	283,713	345,000	325,000	(20,000)	-5.8%
Gasoline/Diesel	430,836	566,236	545,236	(21,000)	-3.7%
Other Supplies	1,987	2,500	2,500	-	
Total Supplies	\$ 12,285,462	\$ 14,017,910	\$ 13,767,907	\$ (250,003)	-1.8%
CAPITAL OUTLAY					
Land Acquisition	\$ -	\$ -	\$ -	\$ -	
Building Construction	8,254,481	12,408,518	12,267,614	(140,904)	-1.1%
Site Improvement(not building)	1,540,636	1,887,790	1,887,790	-	
Equipment-Regular/General	6,273,899	1,101,912	1,120,690	18,778	1.7%
Equipment-Instructional	37,438	11,001	13,841	2,840	25.8%
Technology-Related Hardware	1,946,106	1,977,186	2,047,186	70,000	3.5%
Technology-Related Software	25,218	30,120	30,120	-	
Vehicles (not buses)	78,309	12,000	24,600	12,600	105.0%
Principal on Bonds	27,885,000	14,145,000	25,115,000	10,970,000	77.6%
Interest on Bonds	6,088,081	5,502,738	5,502,738	-	
Fees on Bonds Issuance	167,110	-	158,985	158,985	
Total Capital Outlay	\$ 52,296,279	\$ 37,076,266	\$ 48,168,564	\$ 11,092,299	29.9%
Total Expenditures	\$ 275,229,383	\$ 267,100,224	\$ 275,837,238	\$ 8,737,014	3.3%

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

	<u>Actual FY20</u>	<u>Original FY21</u>	<u>December Revised FY21</u>	<u>Change Original vs. December FY21</u>	<u>% Change</u>
General Fund	\$ 67,420	\$ 71,529	\$ 68,644	\$ (2,885)	-4.0%
Teachers' Fund	155,513	158,495	159,025	530	0.3%
Debt Service	34,140	19,648	30,777	11,129	56.6%
Capital Outlay Fund	18,156	17,429	17,392	(37)	-0.2%
Total	<u>\$ 275,229</u>	<u>\$ 267,101</u>	<u>\$ 275,838</u>	<u>\$ 8,737</u>	<u>3.3%</u>

2020-2021
Detailed Expenditures by Object by Fund
December Revised Budget

	General Fund	Teachers' Fund	Debt Service Fund	Capital Outlay Fund	Total
CERTIFIED SALARIES					
Certified Salaries-Full Time	\$ -	\$ 91,125,627	\$ -	\$ -	\$ 91,125,627
Certified Administrator Salaries	-	8,936,360	-	-	8,936,360
Certified Substitutes	-	1,750,073	-	-	1,750,073
Certified Part-Time Salaries	-	220,485	-	-	220,485
Extra Pay Extra Duty	-	3,636,757	-	-	3,636,757
Sick Leave Severance Pay	-	787,754	-	-	787,754
Certified Paraprofessional Salaries	-	8,448,691	-	-	8,448,691
Total Certified Salaries	\$ -	\$ 114,905,747	\$ -	\$ -	\$ 114,905,747
NONCERTIFIED SALARIES					
Classified Salaries	\$ 25,310,003	\$ -	\$ -	\$ -	\$ 25,310,003
Classified Paraprofessionals	531,220	-	-	-	531,220
Classified Substitutes	761,939	3,251	-	-	765,190
Outside Normal Day	1,088,609	-	-	-	1,088,609
Sick Leave Severance Pay	607,992	8,225	-	-	616,217
Total Noncertified Salaries	\$ 28,299,763	\$ 11,476	\$ -	\$ -	\$ 28,311,239
Total Salaries	\$ 28,299,763	\$ 114,917,223	\$ -	\$ -	\$ 143,216,986
FRINGE BENEFITS					
Teacher Retirement	\$ 61,145	\$ 17,207,105	\$ -	\$ -	\$ 17,268,250
Non-Teacher Retirement	2,325,817	733,481	-	-	3,059,298
FICA Tax	1,789,964	701,633	-	-	2,491,597
Medicare Tax	418,976	1,668,324	-	-	2,087,301
Medical & Life Insurance	7,755,648	18,667,987	-	-	26,423,635
Workman's Comp Insurance	1,066,774	-	-	-	1,066,774
Unemployment	15,000	-	-	-	15,000
Total Fringe Benefits	\$ 13,433,324	\$ 38,978,530	\$ -	\$ -	\$ 52,411,854
PURCHASED SERVICES					
Tuition	24,500	5,129,230	-	-	5,153,730
Instructional Program Improvement	-	-	-	-	-
Audit Services	23,750	-	-	-	23,750
Legal Services	70,000	-	-	-	70,000
Election Services	50,000	-	-	-	50,000
Other Professional Technical	1,782,312	-	-	-	1,782,312
Repairs & Maintenance	2,053,484	-	-	-	2,053,484
Rental - Land & Buildings	73,350	-	-	-	73,350
Rental - Equipment	2,968,251	-	-	-	2,968,251
Water & Sewer	227,000	-	-	-	227,000
Trash Removal	81,500	-	-	-	81,500
Technology Related Repairs & Maint	399,495	-	-	-	399,495
Contract Pupil Transportation	1,621,032	-	-	-	1,621,032
Travel Expense	256,836	-	-	-	256,836
Other Transportation Expense	3,000	-	-	-	3,000
Property Insurance	993,912	-	-	-	993,912
Liability Insurance	769,979	-	-	-	769,979
Fidelity Bond	355	-	-	-	355
Judgments/Settlements	2,933	-	-	-	2,933
Communications	421,098	-	-	-	421,098
Dues & Memberships	218,902	-	-	-	218,902
Other Purchased Services	1,075,257	-	-	-	1,075,257
Other Expenses	8,000	-	-	-	8,000
Total Purchased Services	\$ 13,142,697	\$ 5,129,230	\$ -	\$ -	\$ 18,271,927

2020-2021
Detailed Expenditures by Object by Fund
December Revised Budget

	General Fund	Teachers' Fund	Debt Service Fund	Capital Outlay Fund	Total
SUPPLIES					
Supplies and Materials	\$ 5,465,235	\$ -	\$ -	\$ -	\$ 5,465,235
Technology Supplies	1,658,399	-	-	-	1,658,399
Textbooks	452,846	-	-	-	452,846
Library Book/Electronic Media	104,898	-	-	-	104,898
Resource Material	234,232	-	-	-	234,232
Food Supplies	2,379,560	-	-	-	2,379,560
Electric	2,600,000	-	-	-	2,600,000
Gas - Natural	325,000	-	-	-	325,000
Gasoline/Diesel	545,236	-	-	-	545,236
Other Supplies	2,500	-	-	-	2,500
Total Supplies	\$ 13,767,907	\$ -	\$ -	\$ -	\$ 13,767,907
CAPITAL OUTLAY					
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
Building Construction	-	-	-	12,267,614	12,267,614
Site Improvement(not building)	-	-	-	1,887,790	1,887,790
Equipment-Regular/General	-	-	-	1,120,690	1,120,690
Equipment-Instructional	-	-	-	13,841	13,841
Technology-Related Hardware	-	-	-	2,047,186	2,047,186
Technology-Related Software	-	-	-	30,120	30,120
Vehicles (not buses)	-	-	-	24,600	24,600
Principal on Bonds	-	-	25,115,000	-	25,115,000
Interest on Bonds	-	-	5,502,738	-	5,502,738
Fees on Bonds Issuance	-	-	158,985	-	158,985
Total Capital Outlay	\$ -	\$ -	\$ 30,776,723	\$ 17,391,841	\$ 48,168,564
Total Expenditures	\$ 68,643,691	\$ 159,024,983	\$ 30,776,723	\$ 17,391,841	\$ 275,837,238

2020-2021
Detailed Expenditures by Object
General Fund

	Actual FY20	Original FY21	December Revised FY21	Change Original vs. December FY21	% Change
NONCERTIFIED SALARIES					
Classified Salaries	\$ 25,661,978	\$ 26,492,126	\$ 25,310,003	\$ (1,182,123)	-4.5%
Classified Paraprofessionals	611,412	643,091	531,220	(111,871)	-17.4%
Classified Substitutes	824,034	1,034,024	761,939	(272,085)	-26.3%
Outside Normal Day	1,244,756	1,232,118	1,088,609	(143,509)	-11.6%
Sick Leave Severance Pay	600,712	520,575	607,992	87,417	16.8%
Total Noncertified Salaries	\$ 28,942,891	\$ 29,921,934	\$ 28,299,763	\$ (1,622,172)	-5.4%
FRINGE BENEFITS					
Teacher Retirement	\$ 80,653	\$ 77,634	\$ 61,145	\$ (16,489)	-21.2%
Non-Teacher Retirement	2,336,619	2,387,490	2,325,817	(61,673)	-2.6%
FICA Tax	1,749,869	1,796,772	1,789,964	(6,808)	-0.4%
Medicare Tax	417,538	421,424	418,976	(2,448)	-0.6%
Medical & Life Insurance	7,817,251	7,893,040	7,755,648	(137,392)	-1.7%
Workman's Comp Insurance	1,049,803	1,026,316	1,066,774	40,458	3.9%
Unemployment	15,405	15,000	15,000	-	
Total Fringe Benefits	\$ 13,467,137	\$ 13,617,676	\$ 13,433,324	\$ (184,352)	-1.4%
PURCHASED SERVICES					
Tuition	\$ 83,747	\$ 20,389	\$ 24,500	\$ 4,111	20.2%
Instructional Program Improvement	-	12,680	-	(12,680)	-100.0%
Pupil Services	14,897	17,750	17,750	-	
Audit Services	23,000	23,750	23,750	-	
Legal Services	58,926	70,000	70,000	-	
Election Services	35,883	50,000	50,000	-	
Other Professional Technical	1,711,582	1,736,080	1,782,312	46,232	2.7%
Repairs & Maintenance	1,985,167	2,050,901	2,053,484	2,583	0.1%
Rental - Land & Buildings	61,425	123,350	73,350	(50,000)	-40.5%
Rental - Equipment	2,984,522	2,968,101	2,968,251	150	0.0%
Water & Sewer	215,769	247,000	227,000	(20,000)	-8.1%
Trash Removal	77,109	81,500	81,500	-	
Technology Related Repairs & Maint	211,250	232,445	399,495	167,050	71.9%
Contract Pupil Transportation	1,367,237	2,041,239	1,621,032	(420,207)	-20.6%
Travel Expense	304,201	480,646	256,836	(223,810)	-46.6%
Other Transportation Expense	2,184	3,000	3,000	-	
Property Insurance	865,379	865,726	993,912	128,186	14.8%
Liability Insurance	810,262	810,262	769,979	(40,283)	-5.0%
Fidelity Bond	100	355	355	-	
Judgments/Settlements	-	100	2,933	2,833	2833.3%
Communications	404,625	417,673	421,098	3,425	0.8%
Dues & Memberships	199,103	217,302	218,902	1,600	0.7%
Other Purchased Services	1,300,820	1,493,159	1,075,257	(417,902)	-28.0%
Other Expenses	7,350	8,000	8,000	-	
Total Purchased Services	\$ 12,724,540	\$ 13,971,407	\$ 13,142,697	\$ (828,710)	-5.9%
SUPPLIES					
Supplies and Materials	\$ 5,255,331	\$ 5,135,862	\$ 5,465,235	\$ 329,374	6.4%
Technology Supplies	1,327,504	1,316,901	1,658,399	341,498	25.9%
Textbooks	154,290	561,627	452,846	(108,781)	-19.4%
Library Book/Electronic Media	107,281	104,588	104,898	310	0.3%
Resource Material	220,157	223,996	234,232	10,236	4.6%
Food Supplies	1,993,722	2,961,200	2,379,560	(581,640)	-19.6%
Electric	2,510,641	2,800,000	2,600,000	(200,000)	-7.1%
Gas - Natural	283,713	345,000	325,000	(20,000)	-5.8%
Gasoline/Diesel	430,836	566,236	545,236	(21,000)	-3.7%
Other Supplies	1,987	2,500	2,500	-	
Total Supplies	\$ 12,285,462	\$ 14,017,910	\$ 13,767,907	\$ (250,003)	-1.8%
Total Expenditures	\$ 67,420,031	\$ 71,528,927	\$ 68,643,691	\$ (2,885,236)	-4.0%

2020-2021
Detailed Expenditures by Object
Teachers' Fund

	Actual FY20	Original FY21	December Revised FY21	Change Original vs. December FY21	% Change
CERTIFIED SALARIES					
Certified Salaries-Full Time	\$ 89,439,383	\$ 91,289,585	\$ 91,125,627	\$ (163,958)	-0.2%
Certified Administrator Salaries	8,781,393	8,967,962	8,936,360	(31,602)	-0.4%
Certified Substitutes	1,278,997	1,462,705	1,750,073	287,368	19.6%
Certified Part-Time Salaries	204,742	204,015	220,485	16,470	8.1%
Extra Pay Extra Duty	3,944,545	4,024,055	3,636,757	(387,297)	-9.6%
Sick Leave Severance Pay	947,192	853,000	787,754	(65,246)	-7.6%
Certified Paraprofessional Salaries	8,659,078	8,806,020	8,448,691	(357,329)	-4.1%
Total Certified Salaries	\$ 113,255,331	\$ 115,607,342	\$ 114,905,747	\$ (701,595)	-0.6%
NONCERTIFIED SALARIES					
Classified Subs	5,529	3,251	\$ 3,251	\$ -	
Sick Leave Severance Pay	3,252	-	8,225	8,225	
Total Noncertified Salaries	\$ 8,781	\$ 3,251	\$ 11,476	\$ 8,225	253.0%
FRINGE BENEFITS					
Teacher Retirement	\$ 16,999,549	\$ 17,286,577	\$ 17,207,105	\$ (79,472)	-0.5%
Non-Teacher Retirement	741,789	749,402	733,481	(15,921)	-2.1%
FICA Tax	685,508	674,860	701,633	26,773	4.0%
Medicare Tax	1,594,229	1,658,521	1,668,324	9,803	0.6%
Medical & Life Insurance	19,047,523	19,176,459	18,667,987	(508,472)	-2.7%
Total Fringe Benefits	\$ 39,068,597	\$ 39,545,819	\$ 38,978,530	\$ (567,289)	-1.4%
PURCHASED SERVICES					
Tuition/Instructional Services	\$ 3,180,365	\$ 3,338,620	\$ 5,129,230	\$ 1,790,610	53.6%
Total Purchased Services	\$ 3,180,365	\$ 3,338,620	\$ 5,129,230	\$ 1,790,610	53.6%
Total Expenditures	\$ 155,513,074	\$ 158,495,032	\$ 159,024,983	\$ 529,952	0.3%

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

	<u>Actual FY20</u>	<u>Original FY21</u>	<u>December Revised FY21</u>	<u>Change Original vs. December FY21</u>	<u>% Change</u>
DEBT SERVICE					
Principal on Bonds	\$ 27,885,000	\$ 14,145,000	\$ 25,115,000	\$ 10,970,000	77.6%
Interest on Bonds	6,088,081	5,502,738	5,502,738	-	
Fees on Bonds Issuance	167,110	-	158,985	158,985	
Total Debt Service	\$ 34,140,191	\$ 19,647,738	\$ 30,776,723	\$ 11,128,985	56.6%
Total Expenditures	\$ 34,140,191	\$ 19,647,738	\$ 30,776,723	\$ 11,128,985	56.6%

2020-2021
Detailed Expenditures by Object
Capital Outlay Fund

	Actual FY20	Original FY21	December Revised FY21	Change Original vs. December FY21	% Change
CAPITAL OUTLAY					
Building Construction	\$ 8,254,481	\$ 12,408,518	12,267,614	\$ (140,904)	-1.1%
Site Improvements(not buildings)	1,540,636	1,887,790	1,887,790	-	
Equipment-Regular/General	6,273,899	1,101,912	1,120,690	18,778	1.7%
Equipment-Instructional	37,438	11,001	13,841	2,840	25.8%
Technology-Related Hardware	1,946,106	1,977,186	2,047,186	70,000	3.5%
Technology-Related Software	25,218	30,120	30,120	-	
Vehicles (not buses)	78,309	12,000	24,600	12,600	105.0%
Total Capital Outlay	\$ 18,156,087	\$ 17,428,528	\$ 17,391,841	\$ (36,686)	-0.2%
Total Expenditures	\$ 18,156,087	\$ 17,428,528	\$ 17,391,841	\$ (36,686)	-0.2%

2020-2021
Detailed Expenditures by Function
All Funds

	Actual FY20	Original FY21	December Revised FY21	Change Original vs. December FY21	% Change
INSTRUCTION					
Elementary School Instruction	\$ 34,205,236	\$ 35,109,308	\$ 34,818,822	\$ (290,486)	-0.8%
Middle School Instruction	20,514,464	20,993,459	20,912,560	(80,899)	-0.4%
High School Instruction	30,150,541	30,913,209	32,190,810	1,277,601	4.1%
Summer School	250,175	373,468	639,885	266,417	71.3%
Alternative Education	243,532	249,586	269,258	19,672	7.9%
Gifted	927,295	940,059	916,162	(23,898)	-2.5%
Special Education	29,832,692	30,392,461	30,085,866	(306,595)	-1.0%
Proportionate Share Services	89,147	305,803	326,783	20,980	6.9%
Supplemental Education	1,662,247	1,694,659	1,687,524	(7,136)	-0.4%
English Second Language(ESL)	1,281,490	1,322,088	1,320,099	(1,988)	-0.2%
Early Childhood Special Education	4,511,705	4,548,689	4,388,020	(160,669)	-3.5%
Vocational Instruction	205,575	225,498	327,704	102,206	45.3%
Student Activities	3,715,996	3,611,389	2,380,544	(1,230,845)	-34.1%
Athletics	2,240,560	2,509,263	2,499,169	(10,094)	-0.4%
Tuition other districts	74,407	68,000	91,975	23,975	35.3%
Tuition Vocational Instruction	794,510	722,384	722,384	-	
Tuition Private Agencies	1,965,546	2,069,236	2,054,736	(14,500)	-0.7%
Total Instruction	\$ 132,665,118	\$ 136,048,558	\$ 135,632,300	\$ (416,258)	-0.3%
SUPPORT SERVICES					
Social Work Services	\$ 916,300	\$ 953,389	\$ 983,524	\$ 30,135	3.2%
Pupil Accounting Services	727,871	786,200	827,613	41,413	5.3%
Guidance Services	5,228,698	5,319,019	5,276,271	(42,748)	-0.8%
Nursing Services	2,565,222	2,621,052	2,575,087	(45,964)	-1.8%
Psychological Services	2,129,943	2,035,460	2,091,905	56,444	2.8%
Speech and Hearing Services	4,308,937	4,315,443	4,367,610	52,167	1.2%
Occupational Therapy Services	1,115,975	1,197,116	1,029,248	(167,868)	-14.0%
Physical Therapy Services	395,950	407,227	353,639	(53,588)	-13.2%
Visually Impaired Services	221,412	224,849	116,692	(108,157)	-48.1%
Other Support Services-Students	3,005,174	2,964,746	2,921,055	(43,691)	-1.5%
Curriculum & Instruction Development	2,088,416	2,198,944	2,118,379	(80,564)	-3.7%
Professional Development	689,585	850,005	996,087	146,082	17.2%
Educational Media Services	3,450,177	3,491,310	3,346,401	(144,909)	-4.2%
Instruction Related Technology	3,166,887	3,273,526	3,579,101	305,574	9.3%
Board of Education Services	851,969	1,140,513	1,021,396	(119,117)	-10.4%
Superintendent's Office	661,652	688,934	684,226	(4,708)	-0.7%
Other Executive Admin Services	1,098,263	1,122,017	1,124,190	2,173	0.2%
Administrative Technology Services	1,678,972	1,800,700	1,905,093	104,393	5.8%
Building Level Administration	16,481,622	16,928,868	16,625,478	(303,389)	-1.8%
Other Support Services-Admin	642,441	-	462,201	462,201	
Business Services	947,314	999,020	985,609	(13,411)	-1.3%
Operation and Maintenance of Plant	16,595,388	17,399,040	17,669,003	269,962	1.6%
Security Services	823,121	846,940	798,370	(48,569)	-5.7%
Contracted Pupil Transportation	151,623	431,745	461,538	29,793	6.9%
Pupil Transportation-Owned	7,217,784	8,017,172	7,698,848	(318,324)	-4.0%
Handicap Transport-Contracted	1,065,847	1,430,494	1,030,494	(400,000)	-28.0%
Handicap Transport-Owned	2,332,424	1,999,884	1,565,631	(434,254)	-21.7%
Pupil Transport-Non Reimburse	19,643	3,315	3,315	-	
ECSE Transportation Services	1,362,537	1,267,963	934,108	(333,855)	-26.3%
Student Nutrition Services	6,445,045	7,477,427	6,914,634	(562,793)	-7.5%
Purchasing	1,033,505	973,250	940,991	(32,259)	-3.3%

2020-2021
Detailed Expenditures by Function
All Funds

	Actual FY20	Original FY21	December Revised FY21	Change Original vs. December FY21	% Change
Administrative Services	458,607	252,191	215,492	(36,699)	-14.6%
Staff Personnel Services	438,547	487,624	452,760	(34,864)	-7.1%
Recruitment and Placement Services	351,285	368,106	423,035	54,929	14.9%
Student Personnel	325,663	337,275	334,576	(2,698)	-0.8%
Early Childhood PAT	1,027,773	1,024,394	966,066	(58,328)	-5.7%
Early Childhood	476,265	480,814	442,957	(37,856)	-7.9%
Non-Public School Services	58,687	69,130	107,815	38,685	56.0%
Early Childhood Before & Aftercare	33,118	55,170	53,962	(1,208)	-2.2%
Scholarships	275,512	9,100	10,160	1,060	11.6%
Total Support Services	\$ 92,865,154	\$ 96,249,369	\$ 94,414,560	\$ (1,834,809)	-1.9%
NON-INSTRUCTION SERVICES					
Facilities Construction	\$ 15,558,920	\$ 15,154,559	\$ 15,013,655	\$ (140,904)	-0.9%
Principal	27,885,000	14,145,000	25,115,000	10,970,000	77.6%
Interest	6,088,081	5,502,738	5,502,738	-	
Other Fees	167,110	-	163,985	163,985	
Total Non-Instruction	\$ 49,699,111	\$ 34,802,297	\$ 45,795,378	\$ 10,993,081	31.6%
Total Expenditures	\$ 275,229,383	\$ 267,100,224	\$ 275,842,238	\$ 8,742,014	3.3%

2020-2021
Detailed Expenditures by Function by Fund
December Revised Budget

	General Fund	Teachers' Fund	Debt Service Fund	Capital Outlay Fund	Total
INSTRUCTION					
Elementary School Instruction	\$ 745,053	\$ 34,073,768	\$ -	\$ -	\$ 34,818,822
Middle School Instruction	504,694	20,406,865	-	1,000	20,912,560
High School Instruction	1,467,090	30,714,051	-	9,670	32,190,810
Summer School	-	639,885	-	-	639,885
Alternative Education	4,150	265,108	-	-	269,258
Gifted	12,184	903,977	-	-	916,162
Special Education	1,198,633	28,879,633	-	7,600	30,085,866
Proportionate Share Services	2,511	324,272	-	-	326,783
Supplemental Education	16,320	1,671,204	-	-	1,687,524
English Second Language(ESL)	37,105	1,282,995	-	-	1,320,099
Early Childhood Special Education	499,186	3,868,834	-	20,000	4,388,020
Technology and Engineering Education	217,900	109,804	-	-	327,704
Student Activities	1,958,118	422,427	-	-	2,380,544
Athletics	745,397	1,751,271	-	2,500	2,499,169
Tuition Other Districts	-	91,975	-	-	91,975
Tuition Area Career Center	-	722,384	-	-	722,384
Tuition Private Agencies for Special Ed	-	2,054,736	-	-	2,054,736
Total Instruction	\$ 7,408,341	\$ 128,183,190	\$ -	\$ 40,770	\$ 135,632,300
SUPPORT SERVICES					
Social Work Services	\$ 983,524	\$ -	\$ -	\$ -	\$ 983,524
Pupil Accounting Services	827,613	-	-	-	827,613
Guidance Services	659,097	4,617,174	-	-	5,276,271
Nursing Services	2,575,087	-	-	-	2,575,087
Psychological Services	293,962	1,797,943	-	-	2,091,905
Speech and Hearing Services	42,532	4,325,078	-	-	4,367,610
Occupational Therapy Services	1,029,248	-	-	-	1,029,248
Physical Therapy Services	353,639	-	-	-	353,639
Visually Impaired Services	5,884	110,807	-	-	116,692
Other Support Services-Students	275,630	2,645,425	-	-	2,921,055
Curriculum & Instruction Development	165,951	1,952,428	-	-	2,118,379
Professional Development	453,059	543,028	-	-	996,087
Educational Media Services	976,982	2,369,418	-	-	3,346,401
Instruction Related Technology	1,642,632	121,458	-	1,815,011	3,579,101
Board of Education Services	1,021,396	-	-	-	1,021,396
Superintendent's Office	233,787	450,439	-	-	684,226
Other Executive Admin Services	405,835	718,355	-	-	1,124,190
Administrative Technology Services	1,641,649	-	-	263,444	1,905,093
Building Level Administration	6,826,234	9,798,244	-	1,000	16,625,478
Business Services	985,609	-	-	-	985,609
Operation and Maintenance of Plant	17,544,841	-	-	124,161	17,669,003
Security Services	798,370	-	-	-	798,370
Contracted Pupil Transportation	461,538	-	-	-	461,538
Pupil Transportation-Owned	7,698,848	-	-	-	7,698,848
Handicap Transport-Contracted	1,030,494	-	-	-	1,030,494
Handicap Transport-Owned	1,565,631	-	-	-	1,565,631
Pupil Transport-Non Reimburse	3,315	-	-	-	3,315
ECSE Transportation Services	934,108	-	-	-	934,108
Student Nutrition Services	6,785,234	-	-	129,400	6,914,634
Purchasing	940,991	-	-	-	940,991
Administrative Services	215,492	-	-	-	215,492

2020-2021
Detailed Expenditures by Function by Fund
December Revised 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	252,045	200,715	-	-	452,760
Recruitment and Placement Services	423,035	-	-	-	423,035
Student Personnel	15,549	319,027	-	-	334,576
Early Childhood PAT	869,517	96,548	-	-	966,066
Early Childhood	90,052	352,905	-	-	442,957
Non-Public School Services	62,832	40,583	-	4,400	107,815
Early Childhood Before & Aftercare	53,962	-	-	-	53,962
Scholarships	9,000	1,160	-	-	10,160
Total Support Services	\$ 61,154,207	\$ 30,460,736	\$ -	\$ 2,337,416	\$ 93,952,359
NON-INSTRUCTION SERVICES					
Facilities Construction	\$ -	\$ -	\$ -	\$ 15,013,655	\$ 15,013,655
Principal	-	-	25,115,000	-	25,115,000
Interest	-	-	5,502,738	-	5,502,738
Other Fees	-	-	163,985	-	163,985
Total Non-Instruction	\$ -	\$ -	\$ 30,781,723	\$ 15,013,655	\$ 45,795,378
Total Expenditures	\$ 68,562,548	\$ 158,643,925	\$ 30,781,723	\$ 17,391,841	\$ 275,380,038

2020-2021
Detailed Expenditures by Function
General Fund

	Actual FY20	Original FY21	December Revised FY21	Change Original vs. December FY21	% Change
INSTRUCTION					
Elementary School Instruction	\$ 492,822	\$ 741,419	\$ 745,053	\$ 3,634	0.5%
Middle School Instruction	430,787	469,767	504,694	34,928	7.4%
High School Instruction	1,210,145	1,381,890	1,467,090	85,201	6.2%
Summer School	514	1,385	-	(1,385)	-100.0%
Alternative Education	2,412	4,261	4,150	(111)	-2.6%
Gifted	12,767	10,140	12,184	2,045	20.2%
Special Education	1,526,391	1,589,653	1,198,633	(391,020)	-24.6%
Proportionate Share Services	355	5,226	2,511	(2,716)	-52.0%
Supplemental Education	8,999	9,587	16,320	6,733	70.2%
English Second Language(ESL)	28,397	32,772	37,105	4,333	13.2%
Early Childhood Special Education	574,861	469,119	499,186	30,067	6.4%
Technology and Engineering Education	96,357	114,334	217,900	103,566	90.6%
Student Activities	2,579,285	2,625,247	1,958,118	(667,129)	-25.4%
Athletics	749,882	743,392	745,397	2,006	0.3%
Tuition Private Agencies for Special Ed	58,000	-	-	-	-
Total Instruction	\$ 7,771,971	\$ 8,198,190	\$ 7,408,341	\$ (789,850)	-9.6%
SUPPORT SERVICES					
Social Work Services	\$ 916,300	\$ 953,389	\$ 983,524	\$ 30,135	3.2%
Pupil Accounting Services	727,871	786,200	827,613	41,413	5.3%
Guidance Services	631,806	654,155	659,097	4,942	0.8%
Nursing Services	2,565,222	2,621,052	2,575,087	(45,964)	-1.8%
Psychological Services	336,765	261,732	293,962	32,229	12.3%
Speech and Hearing Services	43,462	32,996	42,532	9,536	28.9%
Occupational Therapy Services	1,115,975	1,197,116	1,029,248	(167,868)	-14.0%
Physical Therapy Services	395,950	407,227	353,639	(53,588)	-13.2%
Visually Impaired Services	11,059	10,606	5,884	(4,722)	-44.5%
Other Support Services-Students	253,870	208,634	275,630	66,997	32.1%
Curriculum & Instruction	331,895	308,564	165,951	(142,613)	-46.2%
Professional Development	431,787	543,392	453,059	(90,333)	-16.6%
Educational Media Services	978,089	981,443	976,982	(4,460)	-0.5%
Instruction Related Technology	1,329,727	1,406,347	1,642,632	236,285	16.8%
Board of Education Services	851,969	1,140,513	1,021,396	(119,117)	-10.4%
Superintendent's Office	215,249	233,883	233,787	(96)	0.0%
Other Executive Admin Services	400,089	400,194	405,835	5,641	1.4%
Administrative Technology Services	1,415,877	1,538,404	1,641,649	103,244	6.7%
Building Level Administration	6,762,843	7,011,049	6,826,234	(184,815)	-2.6%
Other Support Services-Admin	27,689	-	81,143	81,143	-
Business Services	947,314	999,020	985,609	(13,411)	-1.3%
Operation and Maintenance of Plant	16,241,767	17,297,479	17,544,841	247,362	1.4%
Security Services	823,121	846,940	798,370	(48,569)	-5.7%
Contracted Pupil Transportation	151,623	431,745	461,538	29,793	6.9%
Pupil Transportation-Owned	7,216,395	8,017,172	7,698,848	(318,324)	-4.0%
Handicap Transport-Contracted	1,065,847	1,430,494	1,030,494	(400,000)	-28.0%
Handicap Transport-Owned	2,332,424	1,999,884	1,565,631	(434,254)	-21.7%
Pupil Transport-Non Reimburse	3,043	3,315	3,315	-	-
ECSE Transportation Services	1,362,537	1,267,963	934,108	(333,855)	-26.3%
Student Nutrition Services	6,316,070	7,346,827	6,785,234	(561,593)	-7.6%
Purchasing	1,033,505	973,250	940,991	(32,259)	-3.3%
Administrative Services	458,607	252,191	215,492	(36,699)	-14.6%

2020-2021
Detailed Expenditures by Function
General Fund

	Actual FY20	Original FY21	December Revised FY21	Change Original vs. December FY21	% Change
Staff Personnel Services	197,280	241,503	252,045	10,542	4.4%
Recruitment and Placement Services	351,285	368,106	423,035	54,929	14.9%
Student Personnel	9,906	15,539	15,549	10	0.1%
Early Childhood PAT	933,164	928,071	869,517	(58,554)	-6.3%
Early Childhood	96,079	90,189	90,052	(137)	-0.2%
Non-Public School Services	58,687	59,983	62,832	2,849	4.8%
Early Childhood Before & Aftercare	33,118	55,170	53,962	(1,208)	-2.2%
Scholarships	272,794	9,000	9,000	-	
Total Support Services	\$ 59,648,059	\$ 63,330,736	\$ 61,235,350	\$ (2,125,521)	-3.4%
Total Expenditures	\$ 67,420,031	\$ 71,528,927	\$ 68,643,691	\$ (2,915,371)	-4.1%

2020-2021
Detailed Expenditures by Function
Teachers' Fund

	Actual FY20	Original FY21	December Revised FY21	Change Original vs. December FY21	% Change
INSTRUCTION					
Elementary School Instruction	\$ 33,712,414	\$ 34,367,889	\$ 34,073,768	\$ (294,120)	-0.9%
Middle School Instruction	20,078,778	20,522,692	20,406,865	(115,827)	-0.6%
High School Instruction	28,917,385	29,524,318	30,714,051	1,189,732	4.0%
Summer School	249,662	372,083	639,885	267,802	72.0%
Alternative Education	241,120	245,325	265,108	19,783	8.1%
Gifted	914,529	929,920	903,977	(25,942)	-2.8%
Special Education	28,291,040	28,799,808	28,879,633	79,825	0.3%
Proportionate Share Services	88,792	300,577	324,272	23,696	7.9%
Supplemental Education	1,653,249	1,685,072	1,671,204	(13,869)	-0.8%
English Second Language(ESL)	1,253,093	1,289,316	1,282,995	(6,321)	-0.5%
Early Childhood Special Education	3,917,674	4,059,569	3,868,834	(190,736)	-4.7%
Technology and Engineering Education	109,217	111,165	109,804	(1,360)	-1.2%
Student Activities	1,106,867	986,142	422,427	(563,715)	-57.2%
Athletics	1,489,428	1,763,371	1,751,271	(12,100)	-0.7%
Tuition Other Districts	74,407	68,000	91,975	23,975	35.3%
Tuition Area Career Center	794,510	722,384	722,384	-	
Tuition Private Agencies for Special Ed	1,907,546	2,069,236	2,054,736	(14,500)	-0.7%
Total Instruction	\$ 124,799,710	\$ 127,816,866	\$ 128,183,190	\$ 366,323	0.3%
SUPPORT SERVICES					
Guidance Services	\$ 4,596,892	\$ 4,664,864	\$ 4,617,174	\$ (47,690)	-1.0%
Psychological Services	1,793,178	1,773,728	1,797,943	24,215	1.4%
Speech and Hearing Services	4,265,475	4,282,447	4,325,078	42,631	1.0%
Visually Impaired Services	210,353	214,243	110,807	(103,436)	-48.3%
Other Support Services-Students	2,751,304	2,756,113	2,645,425	(110,688)	-4.0%
Curriculum & Instruction	1,756,521	1,890,380	1,952,428	62,049	3.3%
Professional Development	257,799	306,613	543,028	236,415	77.1%
Educational Media Services	2,466,999	2,509,867	2,369,418	(140,449)	-5.6%
Instruction Related Technology	119,106	122,168	121,458	(711)	-0.6%
Superintendent's Office	446,350	455,051	450,439	(4,612)	-1.0%
Other Executive Admin Services	698,173	721,823	718,355	(3,468)	-0.5%
Building Level Administration	9,704,380	9,916,818	9,798,244	(118,574)	-1.2%
Other Support Services-Admin	614,752	-	381,058	381,058	
Staff Personnel Services	241,267	246,121	200,715	(45,406)	-18.4%
Student Personnel	315,757	321,736	319,027	(2,708)	-0.8%
Early Childhood PAT	94,609	96,322	96,548	226	0.2%
Early Childhood	380,185	390,624	352,905	(37,719)	-9.7%
Non-Public School Services	-	9,147	40,583	31,436	343.7%
Scholarships	264	100	1,160	1,060	1059.5%
Total Support Services	\$ 30,713,364	\$ 30,678,165	\$ 30,841,794	\$ 163,628	0.5%
Total Expenditures	\$ 155,513,074	\$ 158,495,032	\$ 159,024,983	\$ 529,952	0.3%

2020-2021
Detailed Expenditures by Function
Debt Service Fund

	<u>Actual FY20</u>	<u>Original FY21</u>	<u>December Revised FY21</u>	<u>Change Original vs. December FY21</u>	<u>% Change</u>
NON-INSTRUCTION SERVICES					
Principal	\$ 27,885,000	\$ 14,145,000	\$ 25,115,000	\$ 10,970,000	77.6%
Interest	6,088,081	5,502,738	5,502,738	-	
Other Fees	167,110	-	163,985	163,985	
Total Non-Instruction	\$ 34,140,191	\$ 19,647,738	\$ 30,781,723	\$ 11,133,985	56.7%
Total Expenditures	\$ 34,140,191	\$ 19,647,738	\$ 30,781,723	\$ 11,133,985	56.7%

2020-2021
Detailed Expenditures by Function
Capital Outlay Fund

	Actual FY20	Original FY21	December Revised FY21	Change Original vs. December FY21	% Change
INSTRUCTION					
Middle School Instruction	\$ 4,899	\$ 1,000	\$ 1,000	\$ -	
High School Instruction	23,012	7,001	9,670	2,669	38.1%
Special Education	15,262	3,000	7,600	4,600	153.3%
Early Childhood Special Education	19,171	20,000	20,000	-	
Student Activities	29,844	-	-	-	
Athletics	1,250	2,500	2,500	-	
Total Instruction	\$ 93,437	\$ 33,501	\$ 40,770	\$ 7,269	21.7%
SUPPORT SERVICES					
Educational Media Services	\$ 5,089	\$ -	\$ -	\$ -	
Instruction Related Technology	1,718,054	1,745,011	1,815,011	70,000	4.0%
Superintendent's Office	53	-	-	-	
Administrative Technology Services	263,095	262,295	263,444	1,149	0.4%
Building Level Administration	14,399	1,000	1,000	-	
Operation and Maintenance of Plant	353,622	101,561	124,161	22,600	22.3%
Pupil Transportation-Owned	1,389	-	-	-	
Pupil Transport-Non Reimburse	16,600	-	-	-	
Student Nutrition Services	128,976	130,600	129,400	(1,200)	-0.9%
Non-Public School Services	-	-	4,400	4,400	
Scholarships	2,454	-	-	-	
Total Support Services	\$ 2,503,730	\$ 2,240,467	\$ 2,337,416	\$ 96,949	4.3%
NON-INSTRUCTION SERVICES					
Facilities Construction	15,558,920	15,154,559	15,013,655	\$ (140,904)	-0.9%
Total Non-Instruction	\$ 15,558,920	\$ 15,154,559	\$ 15,013,655	\$ (140,904)	-0.9%
Total Expenditures	\$ 18,156,087	\$ 17,428,528	\$ 17,391,841	\$ (36,686)	-0.2%

2020-2021 December Revised 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	