

2019-20

Superintendent's

Comprehensive Budget



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Superintendent of Schools

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Overview of Comprehensive Budget

Summary of the 2019-20 Proposed Budget

The 2019-20 comprehensive budget as proposed by the administration represents months of involvement by various stakeholders. This budget incorporates the parameters established by the Board of Education for the 2019-20 fiscal year:

- ✚ The District will comply with all applicable State and/or Federal laws and regulations.
- ✚ Resources will support the District's vision to be a premier world-class school system in which every student acquires an excellent education.
- ✚ The District will provide the curriculum programs and instructional support which have been proven to be effective for students.
- ✚ The District must provide the instructional support essential to meet the State and Local accountability goals.
- ✚ The District must provide resources for unfunded mandates.
- ✚ The support services and operational aspects of the District will be maintained such that the essential services provided to students and staff will be continued.
- ✚ The District will identify funding sources for new programs and/or initiatives.

The District expects to serve approximately 397 new students when school begins in August. Funding is included in the budget to accommodate the instructional needs of these students as well as to provide services to newly identified special needs, gifted, and non-English speaking students.

The District will incur additional operating expenses for the 2019-20 fiscal year. These include increases in retirement and other fixed costs. Additionally, the 2019-20 funding plan incorporates a longevity or 2% salary increase for all eligible employees and a 4% salary increase for teachers.

Although there is always a great deal of uncertainty regarding State funding, education received a large portion of the recurring dollars in the FY 2019-20 Appropriations Act. Most significant was increasing a beginning teacher's salary to \$35,000 and the 4% salary increase mentioned above. A major shift in several revenue classifications to the new State Aid to Classrooms - Teacher Salary and State Aid to Classrooms - EFA Formula served as the funding allocation formula for the teacher salary increases.

In addition, there has been much discussion regarding education reform within the two legislative bodies. The “South Carolina Career Opportunity and Access for All Act” addresses a variety of topics that include college and career readiness, school district consolidation, teacher pay and retention, state testing, and increased accountability.

The revenue projections incorporated in this document are generally based on the Senate Finance version of the state budget, where appropriate. Otherwise, projections are based on the current year allocations. Property tax revenues have seen a modest increase for the past several years. The 2019-20 funding plan anticipates that this growth will continue next year. Looking forward, Horry County is scheduled to implement a countywide reassessment in the fall of 2019.

ACT 388 limits millage increases to the percent of growth in CPI and the population growth of the County. Based on information received from the South Carolina Revenue and Fiscal Affairs Office, the CPI increased 2.44% and the population increase for the County is 3.46%. Under this statute, the District cannot exceed a 5.9% or 7.2 mill increase for operations.

The proposed 2019-20 General Fund budget indicates the utilization of \$19.1 million of the unassigned fund balance. The projected fund balance at June 30, 2019 for the General Fund is expected to be \$113.4 million. This amount maintains the Board established minimum of 15% and provides adequate reserves for 2019-20.

This budget allows the District to continue the significant progress in academic achievement and addresses the instructional and operational needs of serving a growing student population.



Budget Facts

Comparing Last Year with This Year

Expenditures	<u>2018-19</u>	<u>2019-20</u>	<u>Change</u>
General Fund	\$427,146,145	\$449,169,361	\$22,023,216
Special Revenue Fund	34,299,379	36,140,029	1,840,650
Education Improvement Act Fund	29,552,061	30,535,281	983,220
Food Service Fund	21,349,513	22,684,795	1,335,282
Pupil Activity Fund	7,693,898	7,392,824	(301,074)
Total Operations	520,040,996	545,922,290	25,881,294
Debt Service Fund	90,089,508	91,543,321	1,453,813
School Building Fund	73,162,623	46,040,397	(27,122,226)
Total Capital	163,252,131	137,583,718	(25,668,413)
Comprehensive Budget (total)	\$683,293,127	\$683,506,008	\$212,881
Millage required for General Fund	123.1 mills	123.1 mills	No change
Millage required for Debt Service	10.0 mills	10.0 mills	No change
Total millage required	133.1 mills	133.1 mills	No change
Student enrollment	42,927*	43,324	397

*Actual 2018-19 45-day average daily membership for K-12

General Fund

For fiscal year 2019-20, the proposed budget for the General Fund of the School District is \$449,169,361. Approximately 49.1% of the revenue to support this fund is generated locally through property taxes, Medicaid reimbursements, and other local revenue. 47.4% of the revenue is generated from the State in the form of EFA payments, reimbursement for local property tax relief, and employer contributions for fringe benefits. The remaining 3.5% is generated from other financing sources in the form of EIA teacher salary supplements, transfers from other funds, and federal revenue in the form of JROTC reimbursement.

The expenditure side of this budget supports salaries and benefits for 3,549 professional positions and 1,751.5 classified positions. 86.2% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 13.8% is committed to the purchase of supplies, materials, utilities, technology, the payment to public charter schools, and other operational expenditures.

The per pupil expenditure for the Horry County Schools from the General Fund is approximately \$10,368, which is an increase over the 2018-19 amount of \$9,951. This budget will support the education of approximately 43,324 K-12 students.

Expenditure changes include:

End Result 2- Literacy and Numeracy. Each student will achieve mastery of established performance standards in Literacy and Numeracy.

- Staffing for 397 new students \$1,719,613

Operational Expectation OE-5 Financial Planning

- 2% salary or STEP (longevity) increase for all regular employees \$5,908,742
- 4% salary increase for teachers 8,465,892
- Increase in employer retirement rate 3,777,906
- Salary/benefit adjustments from prior year (3,796,239)

Operational Expectation OE-7 Asset Protection

- Increase in contracted security services \$144,000
- Safety and security repairs 100,000
- Security alarm services 22,500
- Additional building services staff 160,267
- 4.0 maintenance technicians and vehicles/equipment 372,306
- Increase in maintenance service contracts 266,000
- Increase district-wide building services supplies and summer cleaning 87,107
- Expansion of HCS sustainability programs 126,000
- Replacement furniture for classrooms and school common areas 249,569
- Playground maintenance and practice field management 100,000

Operational Expectation OE-10 Instructional Program

- | | |
|---|-------------|
| • K-12 STEM program | \$1,925,235 |
| • Special education teacher, related service, and support staff positions | 1,074,881 |
| • ESOL support (7.0 teachers) | 554,666 |

Other

- | | |
|---|-----------|
| • 3.0 RBHS lead counselors | \$227,907 |
| • 1.0 transportation supervisor assistant and 2.0 bus drivers | 116,708 |
| • Increase in property insurance and other fixed costs | 477,891 |

Special Revenue Fund

For fiscal year 2019-20, the proposed budget for the Special Revenue Fund of the School District is \$36,140,029. Approximately 6.5% of the revenue to support this fund is generated locally through after school childcare programs. 8.3% of the revenue is generated from the State in the form of various initiatives including: EEDA career specialists and student health and fitness. 84.8% of the revenue is generated from federal grants which provide funding in the form of Title I, IDEA (Individuals with Disabilities Education Act), improving teacher quality, and other various supplementary programs. The remaining .4% is generated from other financing sources in the form of transfers for athletic support and in kind services.

The expenditure side of this budget supports salaries and benefits for 199.5 professional positions and 175.5 classified positions. 75.1% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 24.9% is committed to the purchase of supplies, materials, technology, equipment, and the payment of indirect cost charges to the General Fund. Due to the nature of special revenue funds, expenditures must supplement NOT supplant the regular education program.

Expenditure changes include:

Operational Expectation OE-5 Financial Planning

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|--|-----------|
| • 2% salary or STEP (longevity) increase for all regular employees | \$351,097 |
| • 4% salary increase for teachers | 407,918 |
| • Increase in employer retirement rate | 276,290 |

Operational Expectation OE-10 Instructional Program

- | | |
|--|-----------|
| • Targeted assistance for students in identified socio/economic areas and/or geographic clusters | \$805,345 |
|--|-----------|

Education Improvement Act Fund

For fiscal year 2019-20 the proposed budget for the Education Improvement Act Fund of the School District is \$30,535,281.

The expenditure side of this budget supports salaries and benefits for 88.4 professional positions and 34.5 classified positions. 39.5% of the entire operational budget is dedicated to employee compensation (salaries and benefits). An additional 39.2% is transferred to the General Fund as EIA teacher salary increase. The remaining 21.3% is committed to the purchase of supplies, materials, technology, and equipment. Due to the nature of these funds, each program has specific guidelines regarding allowable utilization.

Expenditure changes include:

Operational Expectation OE-5 Financial Planning

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|--|-----------|
| • 2% salary or STEP (longevity) increase for all regular employees | \$123,361 |
| • 4% salary increase for teachers | 113,645 |
| • Increase in employer retirement rate | 102,042 |

Other

- | | |
|--|-----------|
| • Transfer to General Fund for teacher salary/fringe benefit increases | \$640,244 |
|--|-----------|



Debt Service Fund

For fiscal year 2019-20, the proposed budget for the Debt Service Fund of the School District is \$91,543,321. Included in the total expenditures are transfers to the School Building Fund for direct payments for the existing **approved** Capital Improvement Projects, Classroom Technology, Devices and Hardware for the Personalized Digital Learning Initiative, and the Short-term Facilities Plan. The Debt Service Fund is established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The following table shows the principal and interest payments for existing debt.

	Balance 6/30/19	Sept 19 Payments	March 20 Payments	Total FY 2020	Balance 6/30/20
\$43.33 Refunding 2010A	11,140,000				5,710,000
<i>Principal</i>		-	5,430,000	5,430,000	
<i>Interest</i>		278,500	278,500	557,000	
\$54.965 Refunding 2011A (Ref)	21,440,000				14,855,000
<i>Principal</i>		-	6,585,000	6,585,000	
<i>Interest</i>		536,000	536,000	1,072,000	
\$59.455 Refunding 2012A (Ref 2005A)	43,005,000				39,860,000
<i>Principal</i>		-	3,145,000	3,145,000	
<i>Interest</i>		896,788	896,788	1,793,576	
\$110.81 Refunding 2015A (Ref 2006A)	109,040,000				108,535,000
<i>Principal</i>		-	505,000	505,000	
<i>Interest</i>		2,284,713	2,284,713	4,569,426	
\$32.97 Refunding 2015B (Ref 2007AB)	25,645,000				21,675,000
<i>Principal</i>		-	3,970,000	3,970,000	
<i>Interest</i>		596,475	596,475	1,192,950	
\$125 Million 2016A (8%)	109,705,000				93,630,000
<i>Principal</i>		-	16,075,000	16,075,000	
<i>Interest</i>		2,742,625	2,742,625	5,485,250	
\$72.78 Million 2016B (SOB)	63,875,000				54,515,000
<i>Principal</i>		-	9,360,000	9,360,000	
<i>Interest</i>		1,596,875	1,596,875	3,193,750	
	383,850,000	8,931,976	54,001,976	62,933,952	338,780,000

* Blue type represents the bond issues and related debt service for the Short-term Facilities Plan



School Building Fund

For fiscal year 2019-20, the proposed budget for the School Building Fund of the School District is \$46,040,397. As projects in the School Building Fund may span multiple years, this budget reflects the projected expenditures for the 2019-20 year. The major initiatives include the major construction projects in the Short-term Facilities Plan and the continuation of various capital improvement and technology projects.

Operational Expectation OE-13 Facilities

• Renovation to Old Myrtle Beach Middle School	\$830,243
• Support Space and Building Modifications	5,181,818
• Sustainment Projects	6,545,455
• Emergency Maintenance Repair	909,091
• Equipment	454,545
• Current Capital Improvement Projects	2,860,397
• Contingency	5,461,898
• Construction Management	2,313,814
• 2019-20 Classroom Technology and Laptop Initiative	3,100,000
• Devices and Infrastructure for the PDL Initiative	6,000,000
• Current Technology Initiatives	7,995,180
• Contingency for Future ERP System Upgrades	4,387,956



Food Service Fund

The Food Service Budget is housed in a completely separate fund and is totally self-sufficient. Revenue is generated from charges for breakfasts and lunches along with federal reimbursement. For fiscal year 2019-20, the proposed budget for the Food Service Fund of the School District is \$22,684,795.

The expenditure side of this budget supports salaries and benefits for 3 professional positions and 321.5 classified positions. 52.5% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 47.5% is committed to the purchase of supplies, food, and the payment of indirect cost charges to the General Fund. Continuing for 2019-20, the Food Service Fund will account for all fringe benefit costs with the General Fund providing funding for the excess cost.

Operational Expectation OE-5 Financial Planning

• Net reduction of 1.5 cafeteria workers & change in employee hours	(\$78,404)
• 2% salary or STEP (longevity) increase for all regular employees	153,789
• Increase in employer retirement rate	136,466
• Increase in technology and other purchased services	317,750
• Increase in food purchases and supplies	565,125
• Increase in equipment purchases and depreciation	207,448
• Decrease in sales tax on adult meals	(12,000)
• Increase in indirect cost transfer to General Fund	45,108



Pupil Activity Fund

The Pupil Activity Fund Budget is a fiduciary fund which is an expendable trust fund used to account for assets held by the District in a trustee capacity. These funds generally belong to the individual schools or their student bodies and are not available for general use by the District. For fiscal year 2019-20, the proposed budget for the Pupil Activity Fund of the School District is \$7,392,824.



Revenue Changes 2019-20

GENERAL FUND: \$18,825,887

Local Revenue: \$5,237,073

Ad Valorem Taxes \$3,017,532	<ul style="list-style-type: none">Includes current and delinquent taxes. Projected value of a mill for 2019-20 is \$1,573,325.
Penalties on Taxes (\$54,280)	<ul style="list-style-type: none">Based on 2018-19 projected revenue.
Revenue in Lieu of Taxes \$106,274	<ul style="list-style-type: none">Based on 2017-18 audited revenue. This is revenue received from the Multicounty Business Park in Lieu of Taxes.
Interest on Investments \$1,719,582	<ul style="list-style-type: none">Based upon current investments held by County Treasurer and projected interest earnings on overnight deposits.
Medicaid Reimbursement \$498,565	<ul style="list-style-type: none">Based on reimbursement billing for 2017-18. Program includes nursing, RBHS, and other billable services. Total Medicaid revenue reflects the gross reimbursement for billable services. The State recoups a 29.92% required match.
Other Local Revenues (\$50,600)	<ul style="list-style-type: none">Based on 2017-18 audited revenues.

Intergovernmental Revenue: (\$7,941)

Payments From Other Gov Units \$7,941	<ul style="list-style-type: none">Revenue received for services rendered to students from other school districts. Based on 2017-18 audited revenue.
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State Revenue: \$13,139,095

Restricted Grants (\$196,231)	<ul style="list-style-type: none">Handicapped Transportation, Home Schooling, and School Bus Drivers Salary. Based upon actual 2017-18 revenue received and Senate Finance version of the State Budget.
State Aid to Classrooms – Teacher Salary \$8,449,720	<ul style="list-style-type: none">New funding formula to raise minimum starting salary to \$35,000 and grant a 4% teacher salary increase. Based on the Senate Finance version of the State Budget.
State Aid to Classrooms – Fringe Formulae \$2,123,428	<ul style="list-style-type: none">New funding formula for Fringe Benefits Employer Contributions. Based on the Senate Finance version of the State Budget.
Retiree Insurance \$1,165,191	<ul style="list-style-type: none">Based on the Senate Finance version of the State
State Aid to Classroom – EFA Formula (\$118,453)	<ul style="list-style-type: none">Previously known as Education Finance Act. Based on a 397 projected increase in student enrollment and a base student cost of \$2,487 as recommended by the Senate Finance Committee.
Reimbursement for Local Property Tax Relief \$1,600,800	<ul style="list-style-type: none">Beginning 2007-08, ACT 388 exempts 100% of the fair market value of owner-occupied real property from school operating taxes. The Act is comprised of three tiers. Tier I is previous reimbursement for the first \$100,000 of appraised value of owner occupied real property. Tier II is the previous reimbursement on the first \$50,000 appraised value for taxpayers sixty-five and over, or those totally and permanently disabled or legally blind. This is also known as Homestead Exemption. Tier III is “final reimbursement” to fully fund the property tax relief for school operations on residential property. As 2007-08 was the base year, all future Tier III payments will be limited to the actual Tier III collections for 2007-08 plus a per pupil share of the growth in the fund. The growth in the reimbursement is limited to the CPI and State population growth.

Other State Property Tax Revenue \$42,116	<ul style="list-style-type: none"> Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions from motor carriers. Based upon 2017-18 actual collections.
Other State Revenue \$72,524	<ul style="list-style-type: none"> Based on 2017-18 audited revenue.

Federal Revenue: \$38,156

Other Federal Revenue \$38,156	<ul style="list-style-type: none"> Reimbursement for ROTC salaries. Based on 2017-18 audited revenue.
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Other Financing Sources: \$419,504

Transfers from Other Funds \$640,244	<ul style="list-style-type: none"> Based on Senate Finance version of the State Budget. Includes: EIA teacher's salary increase and fringe transfer.
Transfers/Indirect Cost (\$242,447)	<ul style="list-style-type: none"> Based on projected Food Service and other Federal program costs.
Other Revenue \$21,707	<ul style="list-style-type: none"> Based on 2017-18 audited revenue.

SPECIAL REVENUE FUND: \$1,840,650

Local Revenue (\$45,940)

Other Local Revenues (\$45,940)	<ul style="list-style-type: none"> Includes revenue projections for after-school programs at twenty-four elementary schools.
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State Revenue: (\$70,037)

Student Health & Fitness – Nurses (\$94,824)	<ul style="list-style-type: none"> Based on 2018-19 allocation.
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Other State Revenues
\$24,787

- Includes First Steps, Student Health and Fitness, and Reimbursement for the Twelve-Month Agriculture Program.

Federal Revenue: \$1,954,827

Title I
\$2,986,663

- Based on the 2018-19 allocation and estimated carryover.

IDEA
(\$1,389,883)

- Based on the 2018-19 allocation and estimated carryover.

Other Federal Revenues
\$358,047

- Includes IDEA Preschool, Vocational Aid, Title III-ESOL, Improving Teacher Quality, and Adult Education.

Other Financing Sources: \$1,800

Transfers from Other Funds
\$1,800

- Based on 2018-19 projected revenue.

EDUCATION IMPROVEMENT ACT FUND: \$983,220

State Revenue: \$983,220

At Risk Student Learning
\$675,042

- Based on the Senate Finance version of the State Budget plus \$2,226,444 projected carryover.

Four-Year-Old Early Childhood
\$59,874

- Based on the 2018-19 allocation.

Career and Technology Education
\$46,197

- Based on the Senate Finance version of the State Budget.

National Board Certification (\$278,601)	<ul style="list-style-type: none"> Based on current National Board Certified Teachers. Horry County School District currently has 293.5 teachers with this designation & will have 272.5 in 2019-20.
Adult Education \$107,409	<ul style="list-style-type: none"> Based on current allocation.
Teacher Salary Increase \$409,350	<ul style="list-style-type: none"> Based on the Senate Finance version of the State Budget.
School Employer's Contributions \$299,200	<ul style="list-style-type: none"> Based on the Senate Finance version of the State Budget.
Aid to Districts - Technology (\$610,672)	<ul style="list-style-type: none"> Funding consolidated with State Aid to Classrooms. Based on the Senate Finance version of the State Budget.
Career Ready Assessment \$290,000	<ul style="list-style-type: none"> Based on current allocation.
Aid to Districts \$27,958	<ul style="list-style-type: none"> Based on Senate Finance version of State Budget plus \$432,806 projected carryover.
Other State Revenues (\$42,537)	<ul style="list-style-type: none"> Includes Summer Reading Program, EEDA Supplies & Materials, and Teacher Supplies. Based on Senate Finance version of State Budget.
DEBT SERVICE FUND: \$2,318,059	

Local Revenue: \$2,297,931

Ad Valorem Taxes \$1,564,001	<ul style="list-style-type: none"> Includes current and delinquent taxes. Projected value of a mill for 2019-20 is \$2,243,985.
Penalties on Taxes \$17,974	<ul style="list-style-type: none"> Based upon 2018-19 projected revenue.

Other Property Tax Revenue \$198,112	<ul style="list-style-type: none"> Based upon projected 2018-19 receipts of the Education Capital Improvement Sales Tax.
Revenue in Lieu of Taxes (\$263,141)	<ul style="list-style-type: none"> Based upon 2018-19 projected revenue.
Interest on Investments \$780,985	<ul style="list-style-type: none"> Based upon current investments held by County Treasurer and projected interest earnings on overnight deposits.

State Revenue: \$20,128

Homestead Exemption \$34,351	<ul style="list-style-type: none"> Reimbursement on the first \$50,000 assessed value for taxpayers sixty-five and over, or those totally and permanently disabled or legally blind. Based upon 2018-19 projected revenue.
Manufacturer's Depreciation Reimbursement (\$565)	<ul style="list-style-type: none"> Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions for industries. Based upon 2018-19 projected revenue.
Other State Property Tax Revenue (\$13,658)	<ul style="list-style-type: none"> Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions from motor carriers. Based upon 2018-19 projected revenue.

SCHOOL BUILDING FUND: \$592,384

Local Revenue: (\$277,130)

Interest on Investments (\$277,130)	<ul style="list-style-type: none"> Based upon current investments and cash flow projections.
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Intergovernmental Revenue: (\$530,486)

E-Rate Reimbursement
(\$530,486)

- Projected E-Rate reimbursement for technology infrastructure upgrades. This item was previously included in Other Financing Sources.

Other Financing Sources: \$1,400,000

Transfer from Debt Service Fund
\$1,400,000

- In 2019-20, the District plans to transfer proceeds in the amount of \$28.6 million from the Education Capital Improvement Sales Tax for:
 - Construction Management - \$2,313,814
 - Short-term Capital Plan - \$26,286,186

FOOD SERVICE FUND: \$1,376,644

Local Revenue: \$845,481

Lunch Sales to Pupils
\$626,565

- Based on current revenue and projected average daily participation.

Breakfast Sales to Pupils
(\$5,245)

- Based on current revenue and projected average daily participation.

Special Sales to Pupils
\$196,275

- Based on current revenue and projected average daily participation.

Lunch Sales to Adults
\$43,931

- Based on current revenue and projected average daily participation.

Breakfast Sales to Adults
(\$2,385)

- Based on current revenue and projected average daily participation.

Special Sales to Adults
(\$12,250)

- Based on current revenue and projected average daily participation.

Other Local Revenue
(\$1,410)

- Based on projected 2018-19 revenues.

Federal Revenue: \$591,976

School Lunch Program
\$487,529

- Based on projected USDA reimbursement rates and average daily participation.

School Breakfast Program
\$154,447

- Based on projected USDA reimbursement rates and average daily participation.

Other Financing Sources: (\$60,813)

Transfer from Other Funds
(\$60,813)

- Based on projected transfer from General Fund to offset Food Service fringe benefits.

PUPIL ACTIVITY FUND: (\$301,074)

Local Revenue: (\$301,074)

Other Local Revenue
(\$301,074)

- Based upon 2018-19 revenue projections. Includes, Admissions, Bookstore Sales, Pupil Activity Membership Dues and Fees, and other Miscellaneous Revenue.



Budget Summary

	Governmental Funds	Proprietary and Fiduciary Funds	Total All Funds	Percent To Total
Revenues:				
Local	\$ 302,934,848	\$ 12,420,587	\$ 315,355,435	52.33%
Intergovernmental	747,522	-	747,522	0.12%
State	238,097,854	15,500	238,113,354	39.51%
Federal	31,428,026	16,956,947	48,384,973	8.03%
Total Revenues	\$ 573,208,250	\$ 29,393,034	\$ 602,601,284	100.00%
Expenditures/Expenses:				
Instruction	\$ 332,645,554	\$ 42,151	\$ 332,687,705	52.71%
Supporting Services	174,179,200	28,760,388	202,939,588	32.15%
Community Services	2,390,289	-	2,390,289	0.38%
Debt Services	62,943,321	-	62,943,321	9.97%
Facilities Acquisitions and Construction Services	30,232,412	-	30,232,412	4.79%
Total Expenditures/Expenses	\$ 602,390,776	\$ 28,802,539	\$ 631,193,315	100.00%
Excess of Revenues Over (Under) Expenditures/Expenses	\$ (29,182,526)	\$ 590,495	\$ (28,592,031)	
Other Financing Sources (Uses):				
Payments to Other Governmental Units	\$ (129,000)	\$ -	\$ (129,000)	1.49%
Medicaid Payments to SDE	(1,173,656)	-	(1,173,656)	13.56%
Payments to Public Charter Schools	(7,386,865)	-	(7,386,865)	85.34%
Sale of Fixed Assets	33,408	-	33,408	(0.39%)
Transfers from Other Funds	40,925,880	687,009	41,612,889	480.73%
Transfers from Other Funds/Indirect Cost	2,010,283	-	2,010,283	(23.22%)
Transfers to Other Funds	(41,612,889)	-	(41,612,889)	(480.73%)
Transfers to Other Funds/Indirect Cost	(735,203)	(1,275,080)	(2,010,283)	23.22%
Total Other Financing Sources (Uses)	\$ (8,068,042)	\$ (588,071)	\$ (8,656,113)	100.00%
Excess of Revenues Over (Under) Expenditures/Expenses and Other Financing Sources (Uses)	\$ (37,250,568)	\$ 2,424	\$ (37,248,144)	
Fund Balance/Retained Earnings, July 1	198,755,877	(16,372,027)	182,383,850	
Fund Balance/Retained Earnings, June 30	\$ 161,505,309	\$ (16,369,603)	\$ 145,135,706	

	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Total All Governmental Funds
Revenues:						
Local	\$ 211,267,668	\$ 2,350,851	\$ -	\$ 88,950,441	\$ 365,888	\$ 302,934,848
Intergovernmental	115,969	-	-	-	631,553	747,522
State	203,621,155	3,007,955	30,535,281	933,463	-	238,097,854
Federal	775,053	30,652,973	-	-	-	31,428,026
Total Revenues	\$ 415,779,845	\$ 36,011,779	\$ 30,535,281	\$ 89,883,904	\$ 997,441	\$ 573,208,250
Expenditures:						
Instruction	\$ 276,980,795	\$ 24,872,437	\$ 14,984,337	\$ -	\$ 15,807,985	\$ 332,645,554
Supporting Services	163,323,738	7,851,044	3,004,418	-	-	174,179,200
Community Services	32,774	2,357,515	-	-	-	2,390,289
Debt Services	-	-	-	62,943,321	-	62,943,321
Facilities Acquisitions & Construction Services	-	-	-	-	30,232,412	30,232,412
Total Expenditures	\$ 440,337,307	\$ 35,080,996	\$ 17,988,755	\$ 62,943,321	\$ 46,040,397	\$ 602,390,776
Excess of Revenues Over (Under) Expenditures	\$ (24,557,462)	\$ 930,783	\$ 12,546,526	\$ 26,940,583	\$ (45,042,956)	\$ (29,182,526)
Other Financing Sources (Uses):						
Payments to Other Governmental Units	\$ (129,000)	\$ -	\$ -	\$ -	\$ -	\$ (129,000)
Medicaid Payments to SDE	(1,173,656)	-	-	-	-	(1,173,656)
Payments to Public Charter Schools	(6,714,139)	(323,830)	(348,896)	-	-	(7,386,865)
Sale of Fixed Assets	33,408	-	-	-	-	33,408
Transfer from Other Funds	12,197,630	128,250	-	-	28,600,000	40,925,880
Transfer from Other Funds/Indirect Cost	2,010,283	-	-	-	-	2,010,283
Transfer to Other Funds	(815,259)	-	(12,197,630)	(28,600,000)	-	(41,612,889)
Transfer to Other Funds/Indirect Cost	-	(735,203)	-	-	-	(735,203)
Total Other Financing Sources (Uses)	\$ 5,409,267	\$ (930,783)	\$ (12,546,526)	\$ (28,600,000)	\$ 28,600,000	\$ (8,068,042)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (19,148,195)	\$ -	\$ -	\$ (1,659,417)	\$ (16,442,956)	\$ (37,250,568)
Fund Balance, July 1	113,374,418	1,524,676	-	51,155,929	32,700,854	198,755,877
Fund Balance, June 30	\$ 94,226,223	\$ 1,524,676	\$ -	\$ 49,496,512	\$ 16,257,898	\$ 161,505,309

	Proprietary Fund Type Food Service Fund	Fiduciary Fund Type Pupil Activity Fund	Total Proprietary And Fiduciary Funds
Revenues:			
Local	\$ 5,027,763	\$ 7,392,824	\$ 12,420,587
State	15,500	-	15,500
Federal	16,956,947	-	16,956,947
Total Revenues	\$ 22,000,210	\$ 7,392,824	\$ 29,393,034
Expenses/Expenditures:			
Instruction	\$ -	\$ 42,151	\$ 42,151
Supporting Services	21,409,715	7,350,673	28,760,388
Total Expenses/Expenditures	\$ 21,409,715	\$ 7,392,824	\$ 28,802,539
Excess of Revenues Over (Under)			
Expenses/Expenditures	\$ 590,495	\$ -	\$ 590,495
Other Financing Sources (Uses):			
Transfers from Other Funds	\$ 687,009	\$ -	\$ 687,009
Transfers to Other Funds/Indirect Cost	(1,275,080)	-	(1,275,080)
Total Other Financing Sources (Uses)	\$ (588,071)	\$ -	\$ (588,071)
Excess of Revenues Over (Under)			
Expenses/Expenditures and Other			
Financing Sources (Uses)	\$ 2,424	\$ -	\$ 2,424
Retained Earnings/Fund Balance, July 1	(20,959,000)	4,586,973	(16,372,027)
Retained Earnings/Fund Balance, June 30	\$ (20,956,576)	\$ 4,586,973	\$ (16,369,603)

*Two-Year Comparison
2018-19 To 2019-20*

*Comparative Budget Summary
General Fund*

	2018-19 Adopted Budget	2019-20 Proposed Budget	2018-19 to 2019-20	
			Increase/ (Decrease)	Percent Change
Revenues:				
Local				
Ad Valorem Taxes	\$ 193,258,295	\$ 196,275,827	\$ 3,017,532	1.56%
Medicaid Reimbursement	3,699,853	4,198,418	498,565	13.48%
Other	9,072,447	10,793,423	1,720,976	18.97%
Intergovernmental	123,910	115,969	(7,941)	(6.41%)
State				
Education Finance Act	84,409,114	-	(84,409,114)	(100.00%)
State Aid to Classrooms - EFA Formula	-	84,290,661	84,290,661	100.00%
State Aid to Classrooms - Fringe Formula	-	37,875,084	37,875,084	100.00%
State Aid to Classrooms - Teacher Salary	-	8,449,720	8,449,720	100.00%
ACT 388	37,387,727	38,988,527	1,600,800	100.00%
Reimbursement of Local Property Tax Relief	11,700,436	11,700,436	-	-
Homestead Exemption	3,952,008	3,952,008	-	-
Merchant's Inventory Tax	701,824	701,824	-	-
Other	52,330,951	17,662,895	(34,668,056)	(66.25%)
Federal				
ROTC	736,897	775,053	38,156	5.18%
Total Revenue	\$ 397,373,462	\$ 415,779,845	\$ 18,406,383	4.63%
Expenditures:				
Instruction				
Salaries	\$ 177,244,340	\$ 185,217,002	\$ 7,972,662	4.50%
Employee Benefits	72,604,100	79,451,325	6,847,225	9.43%
Purchased Services	4,841,660	4,769,218	(72,442)	(1.50%)
Materials & Supplies	6,966,135	7,442,381	476,246	6.84%
Capital Outlay	412,040	56,176	(355,864)	(86.37%)
Other	42,846	44,693	1,847	4.31%
Total Instruction	\$ 262,111,121	\$ 276,980,795	\$ 14,869,674	5.67%
Supporting Services				
Salaries	\$ 80,562,901	\$ 82,521,720	\$ 1,958,819	2.43%
Employee Benefits	37,161,470	39,980,995	2,819,525	7.59%
Purchased Services	15,289,220	16,815,023	1,525,803	9.98%
Materials & Supplies	20,382,126	20,329,949	(52,177)	(0.26%)
Capital Outlay	2,270,964	2,784,923	513,959	22.63%
Other	778,761	891,128	112,367	14.43%
Total Supporting Services	\$ 156,445,442	\$ 163,323,738	\$ 6,878,296	4.40%

*Two-Year Comparison
2018-19 To 2019-20*

*Comparative Budget Summary
General Fund*

	2018-19 Adopted Budget	2019-20 Proposed Budget	2018-19 to 2019-20	
			Increase/ (Decrease)	Percent Change
Community Services				
Salaries	\$ 21,062	\$ 21,367	\$ 305	100.00%
Employee Benefits	10,759	11,407	648	100.00%
Total Community Services	\$ 31,821	\$ 32,774	\$ 953	100.00%
Total Expenditures	\$ 418,588,384	\$ 440,337,307	\$ 21,748,923	5.20%
Excess of Revenues Over (Under) Expenditures	\$ (21,214,922)	\$ (24,557,462)	\$ (3,342,540)	15.76%
Other Financing Sources (Uses):				
Payments to Other Governmental Units	\$ (129,000)	\$ (129,000)	\$ -	-
Medicaid Payments to SDE	(1,173,656)	(1,173,656)	-	-
Payments to Public Charter Schools	(6,380,833)	(6,714,139)	(333,306)	5.22%
Transfer from Other Funds	11,557,386	12,197,630	640,244	5.54%
Transfer from Other Funds/Indirect Cost	2,252,730	2,010,283	(242,447)	(10.76%)
Sale of Fixed Assets	11,701	33,408	21,707	185.51%
Transfer to Other Funds	(874,272)	(815,259)	59,013	(6.75%)
Total Other Financing Sources (Uses)	\$ 5,264,056	\$ 5,409,267	\$ 145,211	2.76%
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (15,950,866)	\$ (19,148,195)		
Projected Fund Balance, June 30	\$ 110,488,337	\$ 113,374,418		
Non-Spendable for Inventory and Prepayments	(3,572,768)	(3,572,768)		
Assigned for School Carryover Budgets	(567,055)	(567,055)		
Assigned for Central Carryover Budgets	(5,284,518)	(3,595,813)		
Assigned for Next Year's Budget	(15,950,866)	(19,148,195)		
Minimum Fund Balance	(59,252,123)	(61,608,006)		
Unassigned Fund Balance	\$ 25,861,007	\$ 24,882,581		



*Budgeted Revenues and
Other Financing Sources*

*Three-Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
LOCAL					
Ad Valorem Taxes	\$ 210,668,344	\$ 214,453,788	\$ 219,035,321	\$ 4,581,533	2.14%
Penalties on Taxes	1,906,413	1,975,962	1,939,656	(36,306)	(1.84%)
Education Capital Improvement Sales/Use Tax Act	62,714,291	64,252,420	64,450,532	198,112	0.31%
Revenue in Lieu of Taxes	1,187,237	1,498,096	815,434	(682,662)	(45.57%)
Revenue in Lieu of Taxes (MCBP)	5,496,953	5,425,868	5,951,663	525,795	9.69%
Regular Day School from Patrons	78,886	72,513	78,886	6,373	8.79%
Tuition-Summer School from Patrons	9,023	-	-	-	-
Interest on Investments	2,706,072	1,347,732	3,629,009	2,281,277	169.27%
Lunch Sales to Pupils	3,037,155	2,857,418	3,483,983	626,565	21.93%
Breakfast Sales to Pupils	6,160	11,200	5,955	(5,245)	(46.83%)
Ala Carte Sales to Pupils	569,272	687,400	883,675	196,275	28.55%
Lunch Sales to Adults	448,417	486,269	530,200	43,931	9.03%
Breakfast Sales to Adults	1,702	3,735	1,350	(2,385)	(63.86%)
Ala Carte Sales to Adults	38,525	59,550	47,300	(12,250)	(20.57%)
Admissions	906,006	15,709	14,172	(1,537)	(9.78%)
Bookstore Sales	144,987	199,523	90,132	(109,391)	(54.83%)
Pupil Organization Memberships Dues and Fees	44,049	41,544	42,000	456	1.10%
Student Fees	475,831	1,229	3,934	2,705	220.10%
Other Pupil Activity Income	7,239,354	7,091,257	6,818,877	(272,380)	(3.84%)
SUBTOTAL LOCAL REVENUES	\$ 297,678,677	\$ 300,481,213	\$ 307,822,079	\$ 7,340,866	2.44%

*Three-Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
LOCAL (continued)					
Rentals	\$ 149,847	\$ 177,555	\$ 148,969	\$ (28,586)	(16.10%)
Contributions & Donations From Private Sources	176,861	153,233	162,606	9,373	6.12%
Medicaid Reimbursement	4,198,507	3,699,853	4,198,418	498,565	13.48%
Refund of Prior Years' Expenditures	254,571	236,139	254,571	18,432	7.81%
Receipt of Insurance Proceeds	1,574,819	104,022	104,022	-	-
Revenue from Other Local Sources	3,829,076	2,747,079	2,664,770	(82,309)	(3.00%)
TOTAL LOCAL REVENUES	\$ 307,862,358	\$ 307,599,094	\$ 315,355,435	\$ 7,756,341	2.52%

Funding Sources:

General Fund	\$ 204,220,979	\$ 206,030,595	\$ 211,267,668	\$ 5,237,073	2.54%
Special Revenue Fund	3,926,330	2,396,791	2,350,851	(45,940)	(1.92%)
Debt Service Fund	84,614,861	86,652,510	88,950,441	2,297,931	2.65%
School Building Fund	2,107,849	643,018	365,888	(277,130)	(43.10%)
Food Service Fund	4,246,518	4,182,282	5,027,763	845,481	20.22%
Pupil Activity Fund	8,745,821	7,693,898	7,392,824	(301,074)	(3.91%)

INTERGOVERNMENTAL

Payments from Other Governmental Units	\$ 737,830	\$ 1,285,949	\$ 747,522	\$ (538,427)	(41.87%)
TOTAL INTERGOVERNMENTAL REVENUE	\$ 737,830	\$ 1,285,949	\$ 747,522	\$ (538,427)	(41.87%)

Funding Sources:

General Fund	\$ 115,969	\$ 123,910	\$ 115,969	\$ (7,941)	(6.41%)
School Building Fund	621,531	1,162,039	631,553	(530,486)	-
Pupil Activity Fund	330	-	-	-	-

*Three-Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
STATE					
Education & Economic Development Act	\$ 1,207,193	\$ 1,367,437	\$ 1,367,437	\$ -	-
Student Health & Fitness	407,285	412,630	317,806	(94,824)	(22.98%)
Handicapped Transportation	15,013	11,329	15,013	3,684	32.52%
Home Schooling	1,213	1,763	1,213	(550)	(31.20%)
Child Development Program Expansion	3,199	-	-	-	-
Student Health & Fitness-Nurses	761,361	840,554	843,804	3,250	0.39%
Food Service Program Aid	1,204	15,500	15,500	-	-
Adult Ed Supplemental Nutrition Assistance Program	10,111	-	-	-	-
Adult Education	9,338	-	-	-	-
School Bus Drivers Salary	3,341,423	2,991,997	2,792,044	(199,953)	(6.68%)
EAA Bus Driver Salary and Fringe	9,278	10,275	9,278	(997)	(9.70%)
Transportation Workers' Compensation	188,851	188,851	190,436	1,585	0.84%
Summer Reading Camp	215,900	-	-	-	-
Fringe Benefits Employer Contributions	35,419,703	35,751,656	-	(35,751,656)	(100.00%)
Retiree Insurance	10,027,023	10,027,023	11,192,214	1,165,191	11.62%
Education License Plates	5,452	-	-	-	-
Other State Revenue	3,686	-	-	-	-
SUBTOTAL STATE REVENUES	\$ 51,627,233	\$ 51,619,015	\$ 16,744,745	\$ (34,874,270)	(67.56%)

*Three-Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
STATE (continued)					
Education Finance Act	\$ 82,686,180	\$ 84,409,114	\$ -	\$ (84,409,114)	(100.00%)
State Aid to Classrooms - EFA Formula	-	-	84,290,661.00	84,290,661.00	100.00%
State Aid to Classrooms - Fringe Formula	-	-	37,875,084.00	37,875,084.00	100.00%
State Aid to Classrooms - Teacher Salary	-	-	8,449,720.00	8,449,720.00	100.00%
Adept	6,027	-	-	-	-
Aid to Districts-Technology	802,560	-	-	-	-
Arts in Education	33,905	-	-	-	-
Professional Development	510,340	610,672	-	(610,672)	(100.00%)
Technology Professional Development	42,076	-	-	-	-
Formative Assessment	211,123	209,833	209,833	-	-
Career Ready Assessments	193,752	-	290,000	290,000	100.00%
Career and Technology Education Equipment	30,085	-	-	-	-
Science Kits Refurbishment	135,669	134,435	135,178	743	0.55%
Industry Certificates	18,821	10,000	10,000	-	-
EAA Retraining Grant	735,215	900,709	946,906	46,197	5.13%
National Board Salary Supplement	2,880,790	2,711,153	2,432,552	(278,601)	(10.28%)
Teacher of the Year Awards	1,077	1,077	1,077	-	-
At Risk Student Learning	5,723,524	6,183,839	6,858,881	675,042	10.92%
EIA Reading Coaches	1,560,518	1,671,086	1,668,792	(2,294)	(0.14%)
Four-Year-Old Early Childhood Program	501,312	1,651,271	1,711,145	59,874	3.63%
CDEP Program	69,737	81,332	66,949	(14,383)	(17.68%)
Teacher Salary Increase	8,449,530	9,882,862	10,292,212	409,350	4.14%
School Employer's Contributions	1,368,365	1,958,315	2,257,515	299,200	15.28%
SUBTOTAL STATE REVENUES	\$ 157,587,839	\$ 162,034,713	\$ 174,241,250	\$ 12,206,537	7.53%

*Three-Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
STATE (continued)					
Adult Education	\$ 663,645	\$ 581,207	\$ 688,616	\$ 107,409	18.48%
Summer Reading Program	104,173	-	194,652	194,652	100.00%
Reading	160,859	212,380	-	(212,380)	(100.00%)
State Priority Schools	60,000	-	-	-	-
Teacher Supplies	845,900	851,675	863,798	12,123	1.42%
High Schools that Work	67,691	-	-	-	-
IDEA-MOE Tier I	2,026,060	-	-	-	-
Aid to Districts	818,828	1,813,849	1,841,807	27,958	1.54%
School-To-Work Transition Act	31,179	-	-	-	-
EEDA At Risk Supplemental Programs	65,890	-	-	-	-
EAA Homework Center Grants	76,946	-	-	-	-
EEDA Supplies & Materials	-	86,366	65,368	(20,998)	(24.31%)
Technology Funding	1,690,506	-	-	-	-
SUBTOTAL STATE REVENUES	\$ 164,199,516	\$ 165,580,190	\$ 177,895,491	\$ 12,315,301	7.44%

*Three-Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
STATE (continued)					
Reimbursement for Local Residential Property Tax Relief	\$ 11,700,436	\$ 11,700,436	\$ 11,700,436	\$ -	-
Homestead Exemption (Tier II)	4,585,057	4,550,706	4,585,057	34,351	0.75%
ACT 388	35,975,489	37,387,727	38,988,527	1,600,800	4.28%
Merchant's Inventory Tax	903,809	903,809	903,809	-	-
Manufacturer's Depreciation Reimbursement	269,741	277,267	269,741	(7,526)	(2.71%)
Other State Property Tax Revenue	628,666	559,627	595,046	35,419	6.33%
PEBA On-behalf Payments	2,623,805	2,623,805	2,623,805	-	-
PEBA nonemployer contribution	3,365,327	-	-	-	-
Revenue from Other State Sources	873,299	457,381	551,442	94,061	20.57%
TOTAL STATE REVENUES	\$ 225,125,145	\$ 224,040,948	\$ 238,113,354	\$ 14,072,406	6.28%
Funding Sources:					
General Fund	\$ 187,481,798	\$ 190,482,060	\$ 203,621,155	\$ 13,139,095	6.90%
Special Revenue Fund	8,104,463	3,077,992	3,007,955	(70,037)	(2.28%)
Education Improvement Act Fund	28,195,597	29,552,061	30,535,281	983,220	3.33%
Debt Service Fund	967,083	913,335	933,463	20,128	2.20%
School Building Fund	375,000	-	-	-	-
Food Service Fund	1,204	15,500	15,500	-	-
FEDERAL					
Vocational Aid	\$ 696,919	\$ 669,479	\$ 730,541	\$ 61,062	9.12%
Title I	14,462,501	15,383,728	18,370,391	2,986,663	19.41%
Mathematics and Science Partnership Program	38,033	-	-	-	-
Language Instruction for Limited English Proficient Students	218,327	262,229	262,229	-	-
Improving Teacher Quality	1,086,863	1,477,904	1,593,366	115,462	7.81%
Adult Education-Basic	349,036	332,907	359,966	27,059	8.13%
SUBTOTAL FEDERAL REVENUES	\$ 16,851,679	\$ 18,126,247	\$ 21,316,493	\$ 3,190,246	17.60%

*Three-Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
FEDERAL (continued)					
Adult English Literacy	\$ 14,374	\$ -	\$ -	\$ -	-
IDEA-Individuals with Disabilities Education Act	10,192,129	10,219,644	8,829,761	(1,389,883)	(13.60%)
IDEA-Preschool Grant	374,802	352,255	367,226	14,971	4.25%
School Lunch and Afternoon Snacks Program	11,150,996	11,458,646	11,896,175	437,529	3.82%
School Breakfast Program	4,690,969	4,906,325	5,060,772	154,447	3.15%
Summer Feeding Program	114,562	-	-	-	-
USDA Commodities	1,304,820	-	-	-	-
Title IV-SSAE	-	-	139,493	139,493	100.00%
ROTC	775,053	736,897	775,053	38,156	5.18%
TOTAL FEDERAL REVENUES	\$ 45,469,384	\$ 45,800,014	\$ 48,384,973	\$ 2,584,959	5.64%
Funding Sources:					
General Fund	\$ 775,053	\$ 736,897	\$ 775,053	\$ 38,156	5.18%
Special Revenue Fund	27,432,984	28,698,146	30,652,973	1,954,827	6.81%
Food Service Fund	17,261,347	16,364,971	16,956,947	591,976	3.62%
OTHER FINANCING SOURCES					
Transfer from General Fund	\$ 1,334,604	\$ 874,272	\$ 815,259	\$ (59,013)	(6.75%)
Transfer from Education Improvement Act Fund	9,378,383	11,557,386	12,197,630	640,244	5.54%
SUBTOTAL OTHER FINANCING SOURCES	\$ 10,712,987	\$ 12,431,658	\$ 13,012,889	\$ 581,231	4.68%

*Three-Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2017-18 Audited Actual	2018-19 Adopted Budget	2019-20 Proposed Budget	2018-19 to 2019-20 Increase / (Decrease) Percent Change	
OTHER FINANCING SOURCES (continued)					
Transfer from Debt Service Fund	\$ 24,300,000	\$ 27,200,000	\$ 28,600,000	\$ 1,400,000	5.15%
Transfer from Other Funds/Indirect Cost	1,716,595	2,252,730	2,010,283	(242,447)	(10.76%)
Transfer from School Building Fund	3,235,516	-	-	-	-
Sale of Fixed Assets	5,000	11,701	33,408	21,707	185.51%
TOTAL OTHER FINANCING SOURCES	\$ 39,970,098	\$ 41,896,089	\$ 43,656,580	\$ 1,760,491	4.20%
Funding Sources:					
General Fund	\$ 11,094,978	\$ 13,821,817	\$ 14,241,321	\$ 419,504	3.04%
Special Revenue Fund	-	126,450	128,250	1,800	1.42%
School Building Fund	24,744,371	27,200,000	28,600,000	1,400,000	5.15%
Food Service Fund	3,922,522	747,822	687,009	(60,813)	(8.13%)
Pupil Activity Fund	208,227	-	-	-	-
TOTAL COMPREHENSIVE BUDGETED REVENUES AND OTHER FINANCING SOURCES	\$ 619,164,815	\$ 620,622,094	\$ 646,257,864	\$ 25,635,770	4.13%
TOTAL FUNDING SOURCES:					
General Fund	\$ 403,688,777	\$ 411,195,279	\$ 430,021,166	\$ 18,825,887	4.58%
Special Revenue Fund	39,463,777	34,299,379	36,140,029	1,840,650	5.37%
Education Improvement Act Fund	28,195,597	29,552,061	30,535,281	983,220	3.33%
Debt Service Fund	85,581,944	87,565,845	89,883,904	2,318,059	2.65%
School Building Fund	27,848,751	29,005,057	29,597,441	592,384	2.04%
Food Service Fund	25,431,591	21,310,575	22,687,219	1,376,644	6.46%
Pupil Activity Fund	8,954,378	7,693,898	7,392,824	(301,074)	(3.91%)
TOTAL FUNDING SOURCES	\$ 619,164,815	\$ 620,622,094	\$ 646,257,864	\$ 25,635,770	4.13%

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Total
LOCAL								
Ad Valorem Taxes	\$ 196,275,827	\$ -	\$ -	\$ 22,759,494	\$ -	\$ -	\$ -	\$ 219,035,321
Penalties on Taxes	1,744,324	-	-	195,332	-	-	-	1,939,656
Educ Capital IMP Sales/Use Tax Act	-	-	-	64,450,532	-	-	-	64,450,532
Revenue in Lieu of Taxes	683,656	-	-	131,778	-	-	-	815,434
Revenue in Lieu of Taxes (MCBP)	5,496,953	-	-	454,710	-	-	-	5,951,663
Regular Day School from Patrons	78,886	-	-	-	-	-	-	78,886
Interest on Investments	2,219,883	-	-	958,595	365,888	10,000	74,643	3,629,009
Lunch Sales to Pupils	-	-	-	-	-	3,483,983	-	3,483,983
Breakfast Sales to Pupils	-	-	-	-	-	5,955	-	5,955
Ala Carte Sales to Pupils	-	-	-	-	-	883,675	-	883,675
Lunch Sales to Adults	-	-	-	-	-	530,200	-	530,200
Breakfast Sales to Adults	-	-	-	-	-	1,350	-	1,350
Ala Carte Sales to Adults	-	-	-	-	-	47,300	-	47,300
Admissions	-	-	-	-	-	-	14,172	14,172
Bookstore Sales	-	-	-	-	-	-	90,132	90,132
Pupil Organization Memberships Dues	-	-	-	-	-	-	42,000	42,000
Student Fees	-	-	-	-	-	-	3,934	3,934
Other Pupil Activity Income	-	-	-	-	-	-	6,818,877	6,818,877
Rentals	55,681	66,714	-	-	-	-	26,574	148,969
Contributions & Donations From Private Sources	-	-	-	-	-	-	162,606	162,606
Medicaid Reimbursement	4,198,418	-	-	-	-	-	-	4,198,418
Refund of Prior Years' Expenditures	254,571	-	-	-	-	-	-	254,571
Receipt of Insurance Proceeds	104,022	-	-	-	-	-	-	104,022
Revenue from Other Local Sources	155,447	2,284,137	-	-	-	65,300	159,886	2,664,770
TOTAL LOCAL REVENUES	\$ 211,267,668	\$ 2,350,851	\$ -	\$ 88,950,441	\$ 365,888	\$ 5,027,763	\$ 7,392,824	\$ 315,355,435
INTERGOVERNMENTAL								
Payments from Other Governmental Units	\$ 115,969	\$ -	\$ -	\$ -	\$ 631,553	\$ -	\$ -	\$ 747,522
TOTAL INTERGOVERNMENTAL REVENUE	\$ 115,969	\$ -	\$ -	\$ -	\$ 631,553	\$ -	\$ -	\$ 747,522

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Total
STATE								
EEDA-Career Specialists	\$ -	\$ 1,367,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,367,437
Student Health & Fitness	-	317,806	-	-	-	-	-	317,806
Handicapped Transportation	15,013	-	-	-	-	-	-	15,013
Home Schooling	1,213	-	-	-	-	-	-	1,213
Student Health & Fitness-Nurses	-	843,804	-	-	-	-	-	843,804
Food Service Program Aid	-	-	-	-	-	15,500	-	15,500
School Bus Drivers Salary	2,792,044	-	-	-	-	-	-	2,792,044
EAA Bus Driver Salary and Fringe	9,278	-	-	-	-	-	-	9,278
Transportation Workers' Compensation	190,436	-	-	-	-	-	-	190,436
State Aid to Classrooms - Fringe Formula	37,875,084	-	-	-	-	-	-	37,875,084
Retiree Insurance	11,192,214	-	-	-	-	-	-	11,192,214
State Aide to Classrooms - EFA Formula	84,290,661	-	-	-	-	-	-	84,290,661
State Aid to Classrooms - Teacher Salary	8,449,720	-	-	-	-	-	-	8,449,720
Formative Assessments	-	-	209,833	-	-	-	-	209,833
Career Ready Assessments	-	-	290,000	-	-	-	-	290,000
Science Kit Refurbishment	-	-	135,178	-	-	-	-	135,178
Industry Certificates	-	-	10,000	-	-	-	-	10,000
Career & Tech Ed	-	-	946,906	-	-	-	-	946,906
National Board Salary Supplement	-	-	2,432,552	-	-	-	-	2,432,552
Teacher of the Year Awards	-	-	1,077	-	-	-	-	1,077
EIA Reading Coaches	-	-	1,668,792	-	-	-	-	1,668,792
At Risk Student Learning	-	-	6,858,881	-	-	-	-	6,858,881
Four-Year-Old Early Childhood Program	-	-	1,711,145	-	-	-	-	1,711,145
CDEP Program	-	-	66,949	-	-	-	-	66,949
Teacher Salary Increase	-	-	10,292,212	-	-	-	-	10,292,212
Adult Education	-	-	688,616	-	-	-	-	688,616
School Employer's Contribution	-	-	2,257,515	-	-	-	-	2,257,515
Summer Reading Program	-	-	194,652	-	-	-	-	194,652
Teacher Supplies	-	-	863,798	-	-	-	-	863,798
EEDA Supplies & Materials	-	-	65,368	-	-	-	-	65,368
Aid to Districts	-	-	1,841,807	-	-	-	-	1,841,807

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Total
STATE (Continued)								
Reimbursement for Local Property Tax Relief	\$ 11,700,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,700,436
Homestead Exemption	3,952,008	-	-	633,049	-	-	-	4,585,057
ACT 388	38,988,527	-	-	-	-	-	-	38,988,527
Merchant's Inventory Tax	701,824	-	-	201,985	-	-	-	903,809
Manufacturer's Depreciation Reimbursement	249,475	-	-	20,266	-	-	-	269,741
Other State Property Tax Revenue	516,883	-	-	78,163	-	-	-	595,046
PEBA On-behalf Payments	2,623,805	-	-	-	-	-	-	2,623,805
Revenue from Other State Sources	72,534	478,908	-	-	-	-	-	551,442
TOTAL STATE REVENUES	\$ 203,621,155	\$ 3,007,955	\$ 30,535,281	\$ 933,463	\$ -	\$ 15,500	\$ -	\$ 238,113,354
FEDERAL								
Vocational Aid	\$ -	\$ 730,541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 730,541
Title I	-	18,370,391	-	-	-	-	-	18,370,391
Language Instruction for Limited English Proficiency	-	262,229	-	-	-	-	-	262,229
Improving Teacher Quality	-	1,593,366	-	-	-	-	-	1,593,366
Adult Education-Basic	-	359,966	-	-	-	-	-	359,966
IDEA-Individuals with Disabilities Education Act	-	8,829,761	-	-	-	-	-	8,829,761
IDEA-Preschool Grant	-	367,226	-	-	-	-	-	367,226
School Lunch and Afternoon Snacks Program	-	-	-	-	-	11,896,175	-	11,896,175
School Breakfast Program	-	-	-	-	-	5,060,772	-	5,060,772
Title IV - SSAE	-	139,493	-	-	-	-	-	139,493
ROTC	775,053	-	-	-	-	-	-	775,053
TOTAL FEDERAL REVENUES	\$ 775,053	\$30,652,973	\$ -	\$ -	\$ -	\$16,956,947	\$ -	\$ 48,384,973

Fiscal Year 2019-20

*Comprehensive Budgeted
Revenues and Other Financing Sources - By Fund*

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Total
OTHER FINANCING SOURCES								
Transfer from General Fund	\$ -	\$ 128,250	\$ -	\$ -	\$ -	\$ 687,009	\$ -	\$ 815,259
Transfer from Education Improvement Act Fund	12,197,630	-	-	-	-	-	-	12,197,630
Transfer from Debt Service Fund	-	-	-	-	28,600,000	-	-	28,600,000
Transfer from Other Funds/Indirect Cost	2,010,283	-	-	-	-	-	-	2,010,283
Sale of Fixed Assets	33,408	-	-	-	-	-	-	33,408
TOTAL OTHER FINANCING SOURCES	\$ 14,241,321	\$ 128,250	\$ -	\$ -	\$ 28,600,000	\$ 687,009	\$ -	\$ 43,656,580
TOTAL COMPREHENSIVE BUDGETED REVENUES AND OTHER FINANCING SOURCES	\$ 430,021,166	\$36,140,029	\$ 30,535,281	\$ 89,883,904	\$ 29,597,441	\$22,687,219	\$ 7,392,824	\$ 646,257,864

*Two-Year Comparison
2018-19 To 2019-20*

*Comparative Budgeted Revenues
and Other Financing Sources - General Fund*

Revenues by Source	2018-19	2019-20	2018-19 to 2019-20	
	Adopted Budget	Proposed Budget	Increase/ (Decrease)	Percent Change
Local				
Ad Valorem Taxes	\$ 193,258,295	\$ 196,275,827	\$ 3,017,532	1.56%
Penalties	1,798,604	1,744,324	(54,280)	(3.02%)
Revenue in Lieu of Taxes	6,074,335	6,180,609	106,274	1.75%
Tuition	72,513	78,886	6,373	8.79%
Interest on Investments	500,301	2,219,883	1,719,582	343.71%
Medicaid Reimbursement	3,699,853	4,198,418	498,565	13.48%
Other Local Revenue				
Rentals	56,249	55,681	(568)	(1.01%)
Other	570,445	514,040	(56,405)	(9.89%)
Total Local Revenue	\$ 206,030,595	\$ 211,267,668	\$ 5,237,073	2.54%
Payments From Other Governmental Units	\$ 123,910	\$ 115,969	\$ (7,941)	(6.41%)
State				
Restricted Grants	\$ 3,204,215	\$ 3,007,984	\$ (196,231)	(6.12%)
Fringe Benefits Employer Contributions	35,751,656	-	(35,751,656)	(100.00%)
State Aid to Classrooms - Fringe Formula	-	37,875,084	37,875,084	100.00%
Retiree Insurance	10,027,023	11,192,214	1,165,191	11.62%
Education Finance Act	84,409,114	-	(84,409,114)	(100.00%)
State Aid to Classrooms - EFA Formula	-	84,290,661	84,290,661	100.00%
State Aid to Classrooms - Teacher Salary	-	8,449,720	8,449,720	100.00%
Reimbursement for Local Property Tax Relief	11,700,436	11,700,436	-	-
Homestead Exemption	3,952,008	3,952,008	-	-
Act 388	37,387,727	38,988,527		
Merchant's Inventory Tax	701,824	701,824	-	-
Manufacturer's Depreciation Reimbursement	256,436	249,475	(6,961)	(2.71%)
PEBA On-behalf Payments	2,623,805	2,623,805	-	100.00%
Other State Property Tax Revenue	467,816	589,417	121,601	25.99%
Total State Revenue	\$ 190,482,060	\$ 203,621,155	\$ 11,538,295	6.06%
Federal				
ROTC	\$ 736,897	\$ 775,053	\$ 38,156	5.18%
Total Federal Sources	\$ 736,897	\$ 775,053	\$ 38,156	5.18%
Other Financing Sources				
Transfer from EIA Fund	\$ 11,557,386	\$ 12,197,630	\$ 640,244	5.54%
Transfer from Other Funds/Indirect Cost	2,252,730	2,010,283	(242,447)	(10.76%)
Sale of Fixed Assets	11,701	33,408	21,707	185.51%
Total Other Financing Sources	\$ 13,821,817	\$ 14,241,321	\$ 419,504	3.04%
Total General Fund Budgeted Revenues and Other Financing Sources	\$ 411,195,279	\$ 430,021,166	\$ 18,825,887	4.58%
Fund Balance Appropriated for Subsequent Years' Expenditures	15,950,866	19,148,195	3,197,329	20.04%
Total Funding Available	\$ 427,146,145	\$ 449,169,361	\$ 22,023,216	5.16%



*Budgeted Expenditures and
Other Financing Uses*

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

General Highlights:

- Salaries and employee benefits reflected in each functional area represent positions approved by HCS' Board of Education during the 2018-19 fiscal year when student growth was analyzed at the 7th, 45th, and 90th benchmark periods or as special needs within the district were identified. They also reflect additional positions required based on the projected K-12 enrollment of 43,324.
- Additionally for 2019-20, a longevity or 2% salary increase, no health insurance increase and a 1.85% retirement rate increase is included in the Salaries and Employee Benefits section of each functional area. This budget also includes a 4% salary increase which has been added to the state's teacher scale.

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
INSTRUCTION					
KINDERGARTEN PROGRAMS					
Salaries	\$ 9,620,907	\$ 9,806,301	\$ 9,986,915	\$ 180,614	1.84%
Employee Benefits	4,242,053	4,401,747	4,672,134	270,387	6.14%
Purchased Services	254,636	2,225	2,095	(130)	(5.84%)
Materials/Supplies	278,427	279,320	509,841	230,521	82.53%
Capital Outlay	225	1,000	-	(1,000)	(100.00%)
TOTAL	\$ 14,396,248	\$ 14,490,593	\$ 15,170,985	\$ 680,392	4.70%
Funding Sources:					
General Fund	\$ 13,912,146	\$ 14,143,215	\$ 14,493,469	\$ 350,254	2.48%
Special Revenue Fund	123,472	123,472	473,245	349,773	283.28%
Education Improvement Act Fund	360,630	223,906	204,271	(19,635)	(8.77%)

General Highlights:

- Increase in Materials/Supplies due to reallocation of Special Revenue Title I school-wide plans to support kindergarten programs.
- Decrease in Capital Outlay due to the reallocation of schools' General Fund non-personnel allocations.

PRIMARY PROGRAMS					
Salaries	\$ 32,720,969	\$ 34,462,003	\$ 34,501,981	\$ 39,978	0.12%
Employee Benefits	13,213,555	14,134,152	14,800,870	666,718	4.72%
Purchased Services	610,382	573,269	582,471	9,202	1.61%
Materials/Supplies	3,515,386	3,206,464	4,058,674	852,210	26.58%
Capital Outlay	4,506	243,308	163,708	(79,600)	(32.72%)
Other	383	-	-	-	-
TOTAL	\$ 50,065,181	\$ 52,619,196	\$ 54,107,704	\$ 1,488,508	2.83%
Funding Sources:					
General Fund	\$ 45,477,359	\$ 47,415,091	\$ 47,869,457	\$ 454,366	0.96%
Special Revenue Fund	3,502,359	3,502,359	4,517,104	1,014,745	28.97%
Education Improvement Act Fund	1,085,125	1,383,775	1,498,412	114,637	8.28%
School Building Fund	338	317,971	222,731	(95,240)	(29.95%)

General Highlights:

- Increase in Materials/Supplies due to reallocation of Special Revenue Title I school-wide plans to support primary programs.
- Decrease in Capital Outlay due to the completion of School Building Fund projects.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20		
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change	
ELEMENTARY PROGRAMS						
Salaries	\$ 44,425,728	\$ 47,885,434	\$ 49,626,102	\$ 1,740,668	3.64%	
Employee Benefits	17,718,114	19,468,106	20,974,911	1,506,805	7.74%	
Purchased Services	1,831,809	856,008	786,128	(69,880)	(8.16%)	
Materials/Supplies	4,667,517	4,193,678	5,266,059	1,072,381	25.57%	
Capital Outlay	7,944,511	3,456,546	10,960,443	7,503,897	217.09%	
Other	9,132	9,160	10,723	1,563	17.06%	
TOTAL	\$ 76,596,811	\$ 75,868,932	\$ 87,624,366	\$ 11,755,434	15.49%	
Funding Sources:						
General Fund	\$ 62,787,442	\$ 67,796,310	\$ 70,819,745	\$ 3,023,435	4.46%	
Special Revenue Fund	2,694,349	2,694,349	3,876,780	1,182,431	43.89%	
Education Improvement Act Fund	2,215,415	1,904,630	1,683,099	(221,531)	(11.63%)	
School Building Fund	8,899,605	3,473,643	11,244,742	7,771,099	223.72%	

General Highlights:

- Increase in Materials/Supplies due to reallocation of Special Revenue Title I school-wide plans to support elementary programs.
- Increase in Capital Outlay due to the reallocation of School Building Funds for the refresh of 5th grade devices to support the Personalized Digital Learning program.
- Increase in Other due to the reallocation of General Fund non-personnel allocations.
- Decrease in Education Improvement Act due to reallocation of Students at Risk of School Failure funds to support the English Speakers of Other Language (ESOL) program.

HIGH SCHOOL PROGRAMS

Salaries	\$ 36,106,799	\$ 39,758,975	\$ 40,771,015	\$ 1,012,040	2.55%
Employee Benefits	13,868,747	15,681,630	16,913,855	1,232,225	7.86%
Purchased Services	2,402,366	1,794,223	2,130,669	336,446	18.75%
Materials/Supplies	2,167,228	3,739,460	3,087,768	(651,692)	(17.43%)
Capital Outlay	640,328	7,011,022	4,173,752	(2,837,270)	(40.47%)
Other	58,931	31,820	31,920	100	0.31%
TOTAL	\$ 55,244,399	\$ 68,017,130	\$ 67,108,979	\$ (908,151)	(1.34%)

Funding Sources:

General Fund	\$ 52,551,992	\$ 58,727,368	\$ 60,935,953	\$ 2,208,585	3.76%
Special Revenue Fund	195,857	195,857	296,579	100,722	51.43%
Education Improvement Act Fund	1,886,798	1,873,364	1,535,935	(337,429)	(18.01%)
School Building Fund	609,752	7,220,541	4,340,512	(2,880,029)	(39.89%)

General Highlights:

- Increase in Purchased Services due to additional revenue received thru Education Improvement Act Career Ready Assessment funding for college entrance exam testing services.
- Decrease in Materials/Supplies due to reduction in digital content budget for Personalized Digital Learning initiative thru Education Improvement Act Aid to District funding.
- Decrease in Capital Outlay due to the reallocation of School Building funds to refresh 5th grade devices for the Personalized Digital Learning program.
- Increase in Special Revenue due to reallocation of Title I school-wide plans.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20		
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change	
VOCATIONAL PROGRAMS						
Salaries	\$ 3,472,923	\$ 2,256,244	\$ 2,533,137	\$ 276,893	12.27%	
Employee Benefits	1,324,136	891,999	1,034,639	142,640	15.99%	
Purchased Services	61,518	88,263	49,991	(38,272)	(43.36%)	
Materials/Supplies	887,684	1,209,337	1,498,520	289,183	23.91%	
Capital Outlay	274,035	320,352	320,380	28	0.01%	
Other	7,155	1,000	1,000	-	-	
TOTAL	\$ 6,027,451	\$ 4,767,195	\$ 5,437,667	\$ 670,472	14.06%	
Funding Sources:						
General Fund	\$ 4,950,161	\$ 3,625,340	\$ 4,193,671	\$ 568,331	15.68%	
Special Revenue Fund	304,614	304,614	359,452	54,838	18.00%	
Education Improvement Act Fund	772,676	837,241	884,544	47,303	5.65%	

General Highlights:

- Increase in Salaries and Employee Benefits due to addition of 1.00 Major Teacher and 1.00 Agriculture Teacher thru General Fund.
- Decrease in Purchased Services due to the reallocation of the General Fund Technical Scholars program budget.
- Increase in Materials/Supplies due to the increased revenue received thru Education Improvement Act Career and Technology and Special Revenue Occupational Education funding to support Career and Technology Education (CATE) program.

DRIVERS EDUCATION

Materials/Supplies	\$ 4,492	\$ 1,500	\$ 1,500	\$ -	-
TOTAL	\$ 4,492	\$ 1,500	\$ 1,500	\$ -	-
Funding Sources:					
General Fund	\$ 4,492	\$ 1,500	\$ 1,500	\$ -	-

General Highlights:

- No Significant Changes.

**EDUCABLE MENTALLY
HANDICAPPED**

Materials/Supplies	\$ 3,161	\$ 4,606	\$ 4,662	\$ 56	1.22%
TOTAL	\$ 3,161	\$ 4,606	\$ 4,662	\$ 56	1.22%
Funding Sources:					
General Fund	\$ 3,161	\$ 4,606	\$ 4,662	\$ 56	1.22%

General Highlights:

- No Significant Changes.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18 Audited Actual	2018-19 Adopted Budget	2019-20 Proposed Budget	2018-19 to 2019-20		
				Increase/ Decrease	Percent Change	
TRAINABLE MENTALLY HANDICAPPED						
Salaries	\$ 3,049,528	\$ 3,111,836	\$ 3,719,413	\$ 607,577	19.52%	
Employee Benefits	1,267,717	1,307,076	1,679,068	371,992	28.46%	
Purchased Services	25,655	-	-	-	-	
Materials/Supplies	18,652	23,003	23,078	75	0.33%	
Other	330	-	-	-	-	
TOTAL	\$ 4,361,882	\$ 4,441,915	\$ 5,421,559	\$ 979,644	22.05%	
Funding Sources:						
General Fund	\$ 2,894,836	\$ 2,974,212	\$ 4,318,786	\$ 1,344,574	45.21%	
Special Revenue Fund	1,388,423	1,388,423	1,051,729	(336,694)	(24.25%)	
Education Improvement Act Fund	78,623	79,280	51,044	(28,236)	(35.62%)	

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 5.00 Trainable Mentally Handicapped Teachers and 6.00 Trainable Mentally Handicapped Aide positions thru the General Fund.
- Decrease in Special Revenue due to transfer of 5.00 Trainable Mentally Handicapped positions to the General Fund.
- Decrease in Education Improvement Act due to reduction in National Board Certified Trainable Mentally Handicapped Teachers.

ORTHOPEDICALLY HANDICAPPED

Salaries	\$ 773,786	\$ 756,589	\$ 903,263	\$ 146,674	19.39%
Employee Benefits	332,407	336,449	426,322	89,873	26.71%
Purchased Services	10,245	29,785	29,785	-	-
Materials/Supplies	458	568	553	(15)	(2.64%)
TOTAL	\$ 1,116,896	\$ 1,123,391	\$ 1,359,923	\$ 236,532	21.06%
Funding Sources:					
General Fund	\$ 1,116,896	\$ 1,123,391	\$ 1,359,923	\$ 236,532	21.06%

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 2.00 Occupational Therapists and 1.00 Physical Therapist thru the General Fund.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
VISUALLY HANDICAPPED					
Salaries	\$ 318,448	\$ 325,398	\$ 343,345	\$ 17,947	5.52%
Employee Benefits	135,966	137,810	142,481	4,671	3.39%
Purchased Services	3,203	7,920	7,920	-	-
Materials/Supplies	550	6,428	6,679	251	3.90%
TOTAL	\$ 458,167	\$ 477,556	\$ 500,425	\$ 22,869	4.79%
Funding Source:					
General Fund	\$ 146,884	\$ 160,707	\$ 158,705	\$ (2,002)	(1.25%)
Special Revenue Fund	262,054	262,054	289,308	27,254	10.40%
Educational Improvement Act Fund	49,229	54,795	52,412	(2,383)	(4.35%)

General Highlights:

- No Significant Changes.

HEARING HANDICAPPED

Salaries	\$ 680,974	706,882	\$ 874,248	\$ 167,366	23.68%
Employee Benefits	320,965	332,896	416,965	84,069	25.25%
Purchased Services	4,575	13,000	13,000	-	-
Materials/Supplies	2,749	3,512	3,235	(277)	(7.89%)
TOTAL	\$ 1,009,263	\$ 1,056,290	\$ 1,307,448	\$ 251,158	23.78%

Funding Sources:

General Fund	\$ 411,927	\$ 458,954	\$ 753,474	\$ 294,520	64.17%
Special Revenue Fund	595,411	595,411	552,049	(43,362)	(7.28%)
Education Improvement Act Fund	1,925	1,925	1,925	-	-

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 2.50 Interpreter positions thru the General Fund.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20		
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change	
SPEECH HANDICAPPED						
Salaries	\$ 3,049,404	\$ 3,222,008	\$ 3,455,409	\$ 233,401	7.24%	
Employee Benefits	1,208,313	1,294,030	1,452,067	158,037	12.21%	
Purchased Services	4,950	15,450	15,425	(25)	(0.16%)	
Materials/Supplies	19,756	25,316	24,943	(373)	(1.47%)	
TOTAL	\$ 4,282,423	\$ 4,556,804	\$ 4,947,844	\$ 391,040	8.58%	
Funding Sources:						
General Fund	\$ 3,590,849	\$ 3,844,050	\$ 4,202,485	\$ 358,435	9.32%	
Special Revenue Fund	472,253	472,253	492,440	20,187	4.27%	
Education Improvement Act Fund	219,321	240,501	252,919	12,418	5.16%	

General Highlights:

- No Significant Changes.

LEARNING DISABILITIES

Salaries	\$ 20,834,602	\$ 22,622,181	\$ 22,876,861	\$ 254,680	1.13%
Employee Benefits	8,822,008	9,689,998	10,358,194	668,196	6.90%
Purchased Services	104,222	659,223	633,551	(25,672)	(3.89%)
Materials/Supplies	1,212,660	397,712	387,604	(10,108)	(2.54%)
Capital Outlay	-	500	-	(500)	(100.00%)
Other	-	100	100	-	-
TOTAL	\$ 30,973,492	\$ 33,369,714	\$ 34,256,310	\$ 886,596	2.66%
Funding Sources:					
General Fund	\$ 25,793,875	\$ 29,226,850	\$ 30,441,528	\$ 1,214,678	4.16%
Special Revenue Fund	3,369,243	3,369,243	3,035,210	(334,033)	(9.91%)
Education Improvement Act Fund	1,810,374	773,621	779,572	5,951	0.77%

General Highlights:

- Decrease in Capital Outlay due to the reallocation of schools' General Fund non-personnel allocation.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18 Audited Actual	2018-19 Adopted Budget	2019-20 Proposed Budget	2018-19 to 2019-20		
				Increase/ Decrease	Percent Change	
EMOTIONALLY HANDICAPPED						
Salaries	\$ 1,594,518	\$ 1,665,726	\$ 1,607,701	\$ (58,025)	(3.48%)	
Employee Benefits	677,623	733,784	737,767	3,983	0.54%	
Materials/Supplies	16,738	12,959	20,097	7,138	55.08%	
TOTAL	\$ 2,288,879	\$ 2,412,469	\$ 2,365,565	\$ (46,904)	(1.94%)	
Funding Sources:						
General Fund	\$ 1,994,757	\$ 2,127,850	\$ 2,215,920	\$ 88,070	4.14%	
Special Revenue Fund	278,294	278,294	143,320	(134,974)	(48.50%)	
Education Improvement Act Fund	15,828	6,325	6,325	-	-	

General Highlights:

- Increase in Materials/Supplies due to reallocation of schools' General Fund Non-Personnel allocation.
- Decrease in Special Revenue due to the transfer of 2.00 Emotionally Handicapped Teachers and 2.00 Emotionally Handicapped Aides to the General Fund.

**COORDINATED EARLY INTERVENING
SERVICES (CEIS)**

Salaries	\$ 2,799,833	\$ 3,579,239	\$ 3,945,670	\$ 366,431	10.24%
Employee Benefits	1,072,372	1,422,788	1,625,940	203,152	14.28%
Materials/Supplies	14,231	14,237	14,512	275	1.93%
TOTAL	\$ 3,886,436	\$ 5,016,264	\$ 5,586,122	\$ 569,858	11.36%
Funding Sources:					
General Fund	\$ 3,801,030	\$ 4,916,327	\$ 5,480,666	\$ 564,339	11.48%
Education Improvement Act Fund	85,406	99,937	105,456	5,519	5.52%

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 2.65 Reading Intervention Teachers thru the General Fund.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18 Audited Actual	2018-19 Adopted Budget	2019-20 Proposed Budget	2018-19 to 2019-20		
				Increase/ Decrease	Percent Change	
PRESCHOOL HANDICAPPED SELF-CONTAINED (3 & 4 YEAR OLDS)						
Salaries	\$ 1,926,409	\$ 2,005,190	\$ 2,001,471	\$ (3,719)	(0.19%)	
Employee Benefits	813,751	843,887	871,328	27,441	3.25%	
Purchased Services	13,895	-	-	-	-	
Materials/Supplies	14,395	14,803	47,798	32,995	222.89%	
TOTAL	\$ 2,768,450	\$ 2,863,880	\$ 2,920,597	\$ 56,717	1.98%	
Funding Sources:						
General Fund	\$ 2,058,079	\$ 2,161,588	\$ 2,177,017	\$ 15,429	0.71%	
Special Revenue Fund	685,545	685,545	726,419	40,874	5.96%	
Education Improvement Act	24,826	16,747	17,161	414	2.47%	
General Highlights:						
▪ Increase in Materials/Supplies due to the reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) Pre-school funding.						
EARLY CHILDHOOD PROGRAMS						
Salaries	\$ 4,283,344	\$ 4,445,836	\$ 4,648,429	\$ 202,593	4.56%	
Employee Benefits	1,979,144	2,011,782	2,180,221	168,439	8.37%	
Purchased Services	14,133	6,690	6,502	(188)	(2.81%)	
Materials/Supplies	339,849	557,092	566,789	9,697	1.74%	
Capital Outlay	82	1,277	1,259	(18)	(1.41%)	
Other	10	-	-	-	-	
TOTAL	\$ 6,616,562	\$ 7,022,677	\$ 7,403,200	\$ 380,523	5.42%	
Funding Sources:						
General Fund	\$ 1,000,857	\$ 229,047	\$ 235,520	\$ 6,473	2.83%	
Special Revenue Fund	5,037,522	5,037,522	5,312,716	275,194	5.46%	
Education Improvement Act Fund	578,183	1,756,108	1,854,964	98,856	5.63%	

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20		
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change	
GIFTED AND TALENTED-ACADEMIC						
Salaries	\$ 4,990,053	\$ 5,303,404	\$ 7,110,478	\$ 1,807,074	34.07%	
Employee Benefits	2,000,796	2,163,093	3,078,465	915,372	42.32%	
Purchased Services	476,347	316,623	362,790	46,167	14.58%	
Materials/Supplies	225,396	191,667	298,684	107,017	55.83%	
Capital Outlay	-	9,900	4,000	(5,900)	(59.60%)	
Other	59	266	450	184	69.17%	
TOTAL	\$ 7,692,651	\$ 7,984,953	\$ 10,854,867	\$ 2,869,914	35.94%	
Funding Sources:						
General Fund	\$ 7,559,331	\$ 7,850,226	\$ 10,744,069	\$ 2,893,843	36.86%	
Special Revenue Fund	5,375	5,375	-	(5,375)	(100.00%)	
Education Improvement Act Fund	127,945	129,352	110,798	(18,554)	(14.34%)	

General Highlights:

- Increase in Salaries and Employee Benefits due to expansion of Science, Technology, Engineering and Math (STEM) program by adding 27.50 Elementary STEM Teachers and 5.50 Middle STEM Teachers thru the General Fund.
- Increase in Materials/Supplies due to increased need in supplies and textbooks to support the Gifted and Talented program.
- Decreased in Capital Outlay due to reallocation of funds to supplies for the Gifted and Talented program.
- Increase in Other due to reallocation of schools' General Fund Non-Personnel allocations.
- Decrease in Special Revenue due to retirement of .063 Gifted and Talented Teacher funded thru After-School Childcare Profits and decrease in National Board Certified Gifted and Talented Teachers.

ADVANCED PLACEMENT

Salaries	\$ 113,783	\$ 46,890	\$ 46,221	\$ (669)	(1.43%)
Employee Benefits	31,417	13,110	13,779	669	5.10%
Purchased Services	131,573	484,679	484,679	-	-
Materials/Supplies	47,591	95,283	95,283	-	-
Other	500	-	-	-	-
TOTAL	\$ 324,864	\$ 639,962	\$ 639,962	\$ -	-

Funding Sources:

General Fund	\$ 324,864	\$ 639,962	\$ 639,962	\$ -	-
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General Highlights:

- No Significant Changes

HOMEBOUND

Salaries	\$ 529,534	\$ 743,981	\$ 733,378	\$ (10,603)	(1.43%)
Employee Benefits	143,945	208,017	218,620	10,603	5.10%
Purchased Services	49,351	203,002	150,000	(53,002)	(26.11%)
TOTAL	\$ 722,830	\$ 1,155,000	\$ 1,101,998	\$ (53,002)	(4.59%)

Funding Source:

General Fund	\$ 722,830	\$ 1,155,000	\$ 1,101,998	\$ (53,002)	(4.59%)
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General Highlights:

- Decrease in Purchased Services due to reduction in outsourced services for homebound instruction.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20		
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change	
OTHER SPECIAL PROGRAMS						
Salaries	\$ 8,962,763	\$ 10,291,403	\$ 11,659,895	\$ 1,368,492	13.30%	
Employee Benefits	3,624,253	4,239,634	5,041,271	801,637	18.91%	
Purchased Services	153,034	241,390	212,001	(29,389)	(12.17%)	
Materials/Supplies	89,883	348,190	610,994	262,804	75.48%	
Capital Outlay	-	11,305	-	(11,305)	(100.00%)	
Other	176	500	500	-	-	
TOTAL	\$ 12,830,109	\$ 15,132,422	\$ 17,524,661	\$ 2,392,239	15.81%	
Funding Sources:						
General Fund	\$ 7,849,749	\$ 9,538,863	\$ 11,202,130	\$ 1,663,267	17.44%	
Special Revenue Fund	1,888,699	1,888,699	2,220,411	331,712	17.56%	
Education Improvement Act Fund	3,091,661	3,704,860	4,102,120	397,260	10.72%	

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 7.00 English Speakers of Other Languages (ESOL) Teachers, reclassification of 11.00 General Fund Special Education Aides and 4.0 Special Revenue Individuals with Disabilities Education Act (IDEA) Special Education Aides from Autism Programs.
- Decrease in Purchased Services due to reduction in residential facility services funded by the General Fund.
- Increase in Materials/Supplies due to the reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) for supplies.
- Decrease in Capital Outlay due to reduction in technology needs to support the Rehabilitative Behavior Health Service (RBHS) program.

AUTISM

Salaries	\$ 1,654,696	\$ 2,050,449	\$ 1,763,912	\$ (286,537)	(13.97%)
Employee Benefits	820,294	957,017	850,784	(106,233)	(11.10%)
Purchased Services	124,157	34,517	34,517	-	-
Materials/Supplies	9,151	30,043	29,975	(68)	(0.23%)
Capital Outlay	-	4,500	4,500	-	-
TOTAL	\$ 2,608,298	\$ 3,076,526	\$ 2,683,688	\$ (392,838)	(12.77%)

Funding Sources:

General Fund	\$ 2,260,938	\$ 2,729,166	\$ 2,462,484	\$ (266,682)	(9.77%)
Special Revenue Fund	347,360	347,360	221,204	(126,156)	(36.32%)

General Highlights:

- Decrease in Salaries and Employee Benefits due to the reclassification of 11.00 General Fund Special Education Aides and 4.00 Special Revenue Individuals with Disabilities Education Act (IDEA) Special Education Aides to Other Special Programs.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
PRIMARY SUMMER SCHOOL					
Salaries	\$ 113,518	\$ -	\$ -	\$ -	-
Employee Benefits	33,306	-	-	-	-
Materials/Supplies	82,409	-	-	-	-
TOTAL	\$ 229,233	\$ -	\$ -	\$ -	-
Funding Sources:					
General Fund	\$ 6,131	\$ -	\$ -	\$ -	-
Education Improvement Act	223,102	-	-	-	-

General Highlights:

- No Significant Changes.

ELEMENTARY SUMMER SCHOOL

Salaries	\$ 138,874	\$ 207,096	\$ 400,586	\$ 193,490	93.43%
Employee Benefits	40,203	57,904	119,414	61,510	106.23%
Purchased Services	380	-	-	-	-
Materials/Supplies	2,462	210,441	192,713	(17,728)	(8.42%)
TOTAL	\$ 181,919	\$ 475,441	\$ 712,713	\$ 237,272	49.91%

Funding Sources:

General Fund	\$ 1,520	\$ -	\$ -	-	-
Education Improvement Act Fund	180,399	475,441	712,713	237,272	49.91%

General Highlights:

- Increase in Salaries and Employee Benefits due to additional pay needed to support the Middle School Summer School program thru Education Improvement Act Students at Risk of School Failure funds.

HIGH SCHOOL SUMMER SCHOOL

Salaries	\$ 1,825	\$ 23,445	\$ 23,111	\$ (334)	(1.42%)
Employee Benefits	625	6,556	6,889	333	5.08%
Materials/Supplies	-	4,999	5,000	1	0.020%
TOTAL	\$ 2,450	\$ 35,000	\$ 35,000	\$ -	-

Funding Sources:

General Fund	\$ 95	\$ -	\$ -	-	-
Education Improvement Act Fund	2,355	35,000	35,000	-	-

General Highlights:

- No Significant Changes.

*Three-Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
GIFTED & TALENTED SUMMER SCHOOL					
Salaries	\$ 38,197	\$ -	\$ -	\$ -	-
Employee Benefits	10,731	-	-	-	-
Purchased Services	74,976	100,707	98,907	(1,800)	(1.79%)
Materials/Supplies	31,464	64,280	66,080	1,800	2.80%
TOTAL	\$ 155,368	\$ 164,987	\$ 164,987	\$ -	-
Funding Source:					
General Fund	\$ 155,368	\$ 164,987	\$ 164,987	\$ -	-

General Highlights:

- No Significant Changes.

**INSTRUCTIONAL PROGRAMS BEYOND
REGULAR SCHOOL DAY**

Salaries	\$ 314,781	\$ 500,992	\$ 371,308	\$ (129,684)	(25.89%)
Employee Benefits	87,989	140,066	110,676	(29,390)	(20.98%)
Materials/Supplies	78	100,169	100,000	(169)	(0.17%)
Other	347	-	-	-	-
TOTAL	\$ 403,195	\$ 741,227	\$ 581,984	\$ (159,243)	(21.48%)
Funding Sources:					
General Fund	\$ 96,164	\$ 197,070	\$ 99,021	\$ (98,049)	(49.75%)
Education Improvement Act Fund	307,031	544,157	482,963	(61,194)	(11.25%)

General Highlights:

- Decrease in Salaries and Employee Benefits due reduction in budget for the after school tutoring program thru the General Fund and Education Improvement Act Students At Risk of School Failure funds.

ADULT BASIC EDUCATION PROGRAMS

Salaries	\$ 541,399	\$ 524,714	\$ 503,458	\$ (21,256)	(4.05%)
Employee Benefits	180,915	186,043	189,504	3,461	1.86%
Purchased Services	7,753	11,700	11,600	(100)	(0.85%)
Materials/Supplies	65,971	85,160	237,491	152,331	178.88%
Other	115	-	-	-	-
TOTAL	\$ 796,153	\$ 807,617	\$ 942,053	\$ 134,436	16.65%
Funding Sources:					
General Fund	\$ 482,761	\$ 464,234	\$ 475,421	\$ 11,187	2.41%
Special Revenue Fund	144,513	144,513	171,572	27,059	18.72%
Education Improvement Act Fund	168,879	198,870	295,060	96,190	48.37%

General Highlights:

- Increase in Materials/Supplies due to additional revenue received thru Special Revenue Adult Education funds and Education Improvement Act Adult Education Funds.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20		
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change	
ADULT SECONDARY EDUCATION PROGRAMS						
Salaries	\$ 274,873	\$ 259,065	\$ 269,884	\$ 10,819	4.18%	
Employee Benefits	95,749	97,285	102,714	5,429	5.58%	
Purchased Services	9,642	8,500	8,500	-	-	
Materials/Supplies	57,907	29,689	29,689	-	-	
TOTAL	\$ 438,171	\$ 394,539	\$ 410,787	\$ 16,248	4.12%	
Funding Sources:						
General Fund	\$ 255,621	\$ 251,314	\$ 264,302	\$ 12,988	5.17%	
Special Revenue Fund	-	-	-	-	-	
Education Improvement Act Fund	182,550	143,225	146,485	3,260	2.28%	

General Highlights:

- No Significant Changes.

ADULT ENGLISH LITERACY

Salaries	\$ 134,752	\$ 139,119	\$ 137,137	\$ (1,982)	(1.42%)
Employee Benefits	39,687	38,899	40,880	1,981	5.09%
Materials/Supplies	11,166	6,499	6,500	1	0.02%
TOTAL	\$ 185,605	\$ 184,517	\$ 184,517	\$ -	-
Funding Sources:					
General Fund	\$ 8,176	\$ 7,088	\$ 7,088	\$ -	-
Special Revenue Fund	177,429	177,429	177,429	-	-

General Highlights:

- No Significant Changes.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
POST SECONDARY PROGRAMS					
Salaries	\$ 320	\$ 320	\$ -	\$ (320)	(100.00%)
Employee Benefits	88	90	-	(90)	(100.00%)
Materials/Supplies	275	275	-	(275)	(100.00%)
TOTAL	\$ 683	\$ 685	\$ -	\$ (685)	(100.00%)
Funding Sources:					
General Fund	\$ 408	\$ 410	\$ -	\$ (410)	(100.00%)
Education Improvement Act Fund	275	275	-	(275)	(100.00%)

General Highlights:

- No Significant Changes.

ADULT EDUCATION REMEDIAL

Salaries	\$ 20,501	\$ 20,584	\$ 20,291	\$ (293)	(1.42%)
Employee Benefits	5,478	5,755	6,048	293	5.09%
TOTAL	\$ 25,979	\$ 26,339	\$ 26,339	\$ -	-
Funding Sources:					
General Fund	\$ 215	\$ -	\$ -	-	-
Education Improvement Act Fund	25,764	26,339	26,339	-	-

General Highlights:

- No Significant Changes.

PARENTING AND FAMILY LITERACY

Salaries	\$ 581,490	\$ 586,460	\$ 573,044	\$ (13,416)	(2.29%)
Employee Benefits	296,095	294,880	326,195	31,315	10.62%
Purchased Services	31,367	56,000	27,000	(29,000)	(51.79%)
Materials/Supplies	191,127	206,223	173,970	(32,253)	(15.64%)
Other	300	300	300	-	-
TOTAL	\$ 1,100,379	\$ 1,143,863	\$ 1,100,509	\$ (43,354)	(3.79%)
Funding Sources:					
General Fund	\$ 28,807	\$ 23,017	\$ 219	\$ (22,798)	(99.05%)
Special Revenue Fund	888,027	888,027	955,470	67,443	7.59%
Education Improvement Act Fund	183,545	232,819	144,820	(87,999)	(37.80%)

General Highlights:

- Decrease in Salaries and Employee Benefits due to retirement of .50 Family School Facilitator funded thru the General Fund.
- Decrease in Purchased Services due to reduction in travel funded thru Education Improvement Act Students at Risk of School Failure for Parenting and Family Literacy Programs.
- Decrease in Materials/Supplies due to reduction in supplies funded thru Education Improvement Act Students at Risk of School Failure for Parenting and Family Literacy Programs.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
INSTRUCTIONAL PUPIL ACTIVITY					
Salaries	\$ 94,319	\$ 64,793	\$ 66,298	\$ 1,505	2.32%
Employee Benefits	21,471	18,119	19,769	1,650	9.11%
Purchased Services	20,118	22,564	22,565	1	0.00%
Materials/Supplies	37,113	47,902	48,001	99	0.21%
Capital Outlay	378	-	-	-	-
Other	585	69,022	42,151	(26,871)	(38.93%)
TOTAL	\$ 173,984	\$ 222,400	\$ 198,784	\$ (23,616)	(10.62%)
Funding Sources:					
General Fund	\$ 111,588	\$ 153,378	\$ 156,633	\$ 3,255	2.12%
Pupil Activity Fund	62,396	69,022	42,151	(26,871)	(38.93%)

General Highlights:

- Decrease in Other due to redistribution of Pupil Activity Funds.

TOTAL INSTRUCTION **\$ 287,972,064 \$ 310,295,590 \$ 332,687,705 \$ 21,822,942 7.03%**

SUPPORTING SERVICES

ATTENDANCE & SOCIAL WORK SERVICES

Salaries	\$ 2,730,808	\$ 2,869,690	\$ 2,818,158	\$ (51,532)	(1.80%)
Employee Benefits	1,133,774	1,230,403	1,253,739	23,336	1.90%
Purchased Services	31,524	26,150	28,350	2,200	8.41%
Materials/Supplies	15,297	15,707	24,630	8,923	56.81%
Capital Outlay	8,857	8,500	10,000	1,500	17.65%

TOTAL **\$ 3,920,260 \$ 4,150,450 \$ 4,134,877 \$ (15,573) (0.38%)**

Funding Sources:

General Fund \$ 3,920,260 \$ 4,150,450 \$ 4,134,877 \$ (15,573) (0.38%)

General Highlights:

- Increase in Materials/Supplies due to the additional supplies needed to conduct school hearings.
- Increase in Capital Outlay due to the additional technology equipment and software supplies needed to conduct school hearings.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
GUIDANCE SERVICES					
Salaries	\$ 7,486,307	\$ 7,959,015	\$ 8,421,578	\$ 462,563	5.81%
Employee Benefits	2,822,655	3,169,438	3,517,278	347,840	10.97%
Purchased Services	80,533	88,441	88,552	111	0.13%
Materials/Supplies	107,851	132,742	113,500	(19,242)	(14.50%)
TOTAL	\$ 10,497,346	\$ 11,349,636	\$ 12,140,908	\$ 791,272	6.97%
Funding Sources:					
General Fund	\$ 8,992,736	\$ 9,884,101	\$ 10,745,754	\$ 861,653	8.72%
Special Revenue Fund	1,261,836	1,261,836	1,216,043	(45,793)	(3.63%)
Education Improvement Act Fund	242,774	203,699	179,111	(24,588)	(12.07%)

General Highlights:

- Decrease in Materials/Supplies due to the reduction in funding of Education Improvement Act EEDA Supplies and Materials used to support the Career Development Facilitator program.

HEALTH SERVICES

Salaries	\$ 3,069,538	\$ 3,147,451	\$ 3,357,304	\$ 209,853	6.67%
Employee Benefits	1,274,796	1,455,153	1,602,925	147,772	10.16%
Purchased Services	221,966	225,925	224,982	(943)	(0.42%)
Materials/Supplies	150,471	172,183	166,677	(5,506)	(3.20%)
Capital Outlay	14,728	3,000	3,000	-	-
Other	196	150	241	91	60.67%
TOTAL	\$ 4,731,695	\$ 5,003,862	\$ 5,355,129	\$ 351,267	7.02%
Funding Sources:					
General Fund	\$ 3,838,314	\$ 4,169,988	\$ 4,511,325	\$ 341,337	8.19%
Special Revenue Fund	833,874	833,874	843,804	9,930	1.19%
Education Improvement Act	30,391	-	-	-	-
School Building Fund	29,116	-	-	-	-

General Highlights:

- Increase in Other due to the increased cost of organization membership fees.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18		2018-19		2019-20		2018-19 to 2019-20	
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change
PSYCHOLOGICAL SERVICES								
Salaries	\$	2,086,177	\$	2,146,283	\$	2,093,182	\$	(53,101) (2.47%)
Employee Benefits		808,873		845,883		883,421		37,538 4.44%
Purchased Services		2,945		12,000		12,000		- -
Materials/Supplies		73,355		114,355		31,150		(83,205) (72.76%)
TOTAL	\$	2,971,350	\$	3,118,521	\$	3,019,753	\$	(98,768) (3.17%)
Funding Sources:								
General Fund	\$	2,653,075	\$	2,800,246	\$	2,801,179	\$	933 0.03%
Special Revenue Fund		318,275		318,275		218,574		(99,701) (31.33%)

General Highlights:

- Decrease in Materials/Supplies due to the reallocation of Special Revenue Individual with Disabilities Education Act (IDEA).

EXCEPTIONAL PROGRAM SERVICES

Salaries	\$ 157,850	\$ 127,006	\$ 128,571	\$ 1,565	1.23%
Employee Benefits	78,018	68,564	64,209	(4,355)	(6.35%)
Purchased Services	21	-	-	-	-
Materials/Supplies	-	3,000	3,000	-	-
TOTAL	\$ 235,889	\$ 198,570	\$ 195,780	\$ (2,790)	(1.41%)
Funding Sources:					
General Fund	\$ 141,279	\$ 103,960	\$ 97,872	\$ (6,088)	(5.86%)
Special Revenue Fund	94,610	94,610	97,908	3,298	3.49%

General Highlights:

- No Significant Changes.

VOCATIONAL PLACEMENT SERVICES

Purchased Services	\$ 10,000	\$ 20,000	\$ 20,000	\$ -	-
TOTAL	\$ 10,000	\$ 20,000	\$ 20,000	\$ -	-
Funding Sources:					
Special Revenue Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	-
Education Improvement Act	-	10,000	10,000	-	-

General Highlights:

- No Significant Changes.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18 Audited Actual	2018-19 Adopted Budget	2019-20 Proposed Budget	2018-19 to 2019-20	
				Increase/ Decrease	Percent Change
CAREER SPECIALIST SERVICES					
Salaries	\$ 201,454	\$ 201,454	\$ 205,776	\$ 4,322	2.15%
Employee Benefits	61,787	77,602	83,366	5,764	7.43%
Purchased Service	16,958	-	-	-	-
TOTAL	\$ 280,199	\$ 279,056	\$ 289,142	\$ 10,086	3.61%
Funding Sources:					
General Fund	\$ 591	\$ 16,406	\$ 23,789	\$ 7,383	45.00%
Special Revenue Fund	262,650	262,650	265,353	2,703	1.03%
Education Improvement Act	16,958	-	-	-	-

General Highlights:

- No Significant Changes.

**IMPROVEMENT OF INSTRUCTION
CURRICULUM DEVELOPMENT**

Salaries	\$ 6,028,115	\$	6,216,635	\$	6,229,507	\$	12,872	0.21%
Employee Benefits	2,242,690		2,399,810		2,508,972		109,162	4.55%
Purchased Services	242,142		680,531		585,856		(94,675)	(13.91%)
Materials/Supplies	227,806		115,693		174,826		59,133	51.11%
Capital Outlay	8,334		14,200		14,200		-	-
Other	-		450		450		-	-
TOTAL	\$ 8,749,087	\$	9,427,319	\$	9,513,811	\$	86,492	0.92%
Funding Sources:								
General Fund	\$ 5,466,434	\$	6,202,672	\$	6,257,357	\$	54,685	0.88%
Special Revenue Fund	1,615,934		1,615,934		1,587,662		(28,272)	(1.75%)
Education Improvement Act Fund	1,666,719		1,608,713		1,668,792		60,079	3.73%

General Highlights:

- Decrease in Purchased Services due to the reallocation of Special Revenue Individual with Disabilities Education Act (IDEA).
- Increase in Materials/Supplies due to the reallocation of the Office of Student Services General Fund budget.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18 Audited Actual	2018-19 Adopted Budget	2019-20 Proposed Budget	2018-19 to 2019-20		
				Increase/ Decrease	Percent Change	
LIBRARY & MEDIA SERVICES						
Salaries	\$ 4,328,354	\$ 4,386,334	\$ 4,482,843	\$ 96,509	2.20%	
Employee Benefits	1,860,474	1,968,233	2,121,044	152,811	7.76%	
Purchased Services	19,346	14,683	12,655	(2,028)	(13.81%)	
Materials/Supplies	749,491	812,017	786,615	(25,402)	(3.13%)	
Capital Outlay	979,433	-	-	-	-	
Other	57,534	-	-	-	-	
TOTAL	\$ 7,994,632	\$ 7,181,267	\$ 7,403,157	\$ 221,890	3.09%	
Funding Sources:						
General Fund	\$ 6,884,659	\$ 7,083,792	\$ 7,314,214	\$ 230,422	3.25%	
Education Improvement Act Fund	95,586	97,475	88,943	(8,532)	(8.75%)	
School Building Fund	1,014,387	-	-	-	-	

General Highlights:

- Decrease in Purchased Services due to reallocation of schools' General Fund non-personnel allocation.

SUPERVISION OF SPECIAL PROGRAMS

Salaries	\$ 2,233,168	\$ 2,310,765	\$ 2,414,073	\$ 103,308	4.47%
Employee Benefits	864,270	892,100	999,313	107,213	12.02%
Purchased Services	98,272	68,535	70,491	1,956	2.85%
Materials/Supplies	56,138	37,842	126,614	88,772	234.59%
Capital Outlay	1,672	-	-	-	-
Other	175	1,172	1,177	5	0.43%
TOTAL	\$ 3,253,695	\$ 3,310,414	\$ 3,611,668	\$ 301,254	9.10%
Funding Sources:					
General Fund	\$ 1,416,702	\$ 1,530,072	\$ 1,687,280	\$ 157,208	10.27%
Special Revenue Fund	1,339,303	1,339,303	1,470,982	131,679	9.83%
Education Improvement Act Fund	484,967	441,039	453,406	12,367	2.80%
School Building Fund	12,723	-	-	-	-

General Highlights:

- Increase in Materials/Supplies due to the reallocation of Special Revenue Title I.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20		
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change	
STAFF DEVELOPMENT						
Salaries	\$ 1,515,054	\$ 808,556	\$ 990,206	\$ 181,650	22.47%	
Employee Benefits	471,170	289,173	383,660	94,487	32.67%	
Purchased Services	4,253,833	2,046,002	1,970,706	(75,296)	(3.68%)	
Materials/Supplies	416,651	2,702,992	2,603,806	(99,186)	(3.67%)	
Capital Outlay	8,349	-	-	-	-	
Other	16,588	15,580	15,494	(86)	(0.55%)	
TOTAL	\$ 6,681,645	\$ 5,862,303	\$ 5,963,872	\$ 101,569	1.73%	
Funding Sources:						
General Fund	\$ 3,216,224	\$ 3,770,281	\$ 3,882,480	\$ 112,199	2.98%	
Special Revenue Fund	1,669,240	1,669,240	1,520,568	(148,672)	(8.91%)	
Education Improvement Act Fund	1,796,181	422,782	560,824	138,042	32.65%	

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 1.00 Teacher - Support Specialist.
- Increase in Education Improvement Act due to additional Aid to District carryover used to support Personalized Digital Learning.

BOARD OF EDUCATION

Salaries	\$ 240,840	\$ 243,984	\$ 243,984	\$ -	-
Employee Benefits	66,823	68,228	72,738	4,510	6.61%
Purchased Services	226,179	228,400	230,400	2,000	0.88%
Materials/Supplies	29,164	37,410	34,410	(3,000)	(8.02%)
Other	-	48,500	48,500	-	-
TOTAL	\$ 563,006	\$ 626,522	\$ 630,032	\$ 3,510	0.56%
Funding Source:					
General Fund	\$ 563,006	\$ 626,522	\$ 630,032	\$ 3,510	0.56%

General Highlights:

- No Significant Changes.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
OFFICE OF THE SUPERINTENDENT					
Salaries	\$ 551,380	\$ 525,646	\$ 529,130	\$ 3,484	0.66%
Employee Benefits	191,889	187,671	191,384	3,713	1.98%
Purchased Services	15,735	26,000	26,550	550	2.12%
Materials/Supplies	8,935	32,168	32,168	-	-
Capital Outlay	4,801	3,000	3,000	-	-
Other	11,621	23,304	18,734	(4,570)	(19.61%)
TOTAL	\$ 784,361	\$ 797,789	\$ 800,966	\$ 3,177	0.40%
Funding Source:					
General Fund	\$ 784,361	\$ 797,789	\$ 800,966	\$ 3,177	0.40%

General Highlights:

- Decrease in Other due to reallocation of General Fund support for the Superintendent's office.

SCHOOL ADMINISTRATION

Salaries	\$ 18,539,743	\$ 18,816,943	\$ 19,134,927	\$ 317,984	1.69%
Employee Benefits	7,060,308	7,356,968	7,914,652	557,684	7.58%
Purchased Services	76,762	114,697	124,919	10,222	8.91%
Materials/Supplies	257,391	217,736	213,514	(4,222)	(1.94%)
Capital Outlay	15,370	4,694	4,551	(143)	(3.05%)
Other	22,947	18,062	21,591	3,529	19.54%
TOTAL	\$ 25,972,521	\$ 26,529,100	\$ 27,414,154	\$ 885,054	3.34%
Funding Sources:					
General Fund	\$ 25,859,746	\$ 26,516,706	\$ 27,394,441	\$ 877,735	3.31%
Special Revenue Fund	12,394	12,394	19,713	7,319	59.05%
Education Improvement Act Fund	41,634	-	-	-	-
School Building Fund	58,747	-	-	-	-

General Highlights:

- Increase in Other due to reallocation of schools' General Fund non-personnel allocation.
- Increase in Special Revenue Myrtle Beach Auditorium due to increased Salary and Employee Benefits for Clerk.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
FISCAL SERVICES					
Salaries	\$ 1,414,153	\$ 1,621,756	\$ 1,605,093	\$ (16,663)	(1.03%)
Employee Benefits	567,290	665,261	682,706	17,445	2.62%
Purchased Services	140,016	127,201	138,551	11,350	8.92%
Materials/Supplies	30,713	33,350	34,150	800	2.40%
Capital Outlay	1,091	2,000	3,500	1,500	75.00%
Other	7,038	12,542	10,550	(1,992)	(15.88%)
TOTAL	\$ 2,160,301	\$ 2,462,110	\$ 2,474,550	\$ 12,440	0.51%
Funding Sources:					
General Fund	\$ 2,120,313	\$ 2,462,110	\$ 2,474,550	\$ 12,440	0.51%
School Building Fund	39,988	-	-	-	

General Highlights:

- Increase in Capital Outlay due to reallocation of General Fund.
- Decrease in Other due to reallocation of General Fund.

FACILITIES ACQUISITION & CONSTRUCTION

Salaries	\$ 1,234,077	\$ 1,587,370	\$ 1,506,043	\$ (81,327)	(5.12%)
Employee Benefits	428,498	569,662	576,987	7,325	1.29%
Purchased Services	173,687	379,921	163,665	(216,256)	(56.92%)
Materials/Supplies	4,354,051	289,074	124,531	(164,543)	(56.92%)
Capital Outlay	72,735,370	46,370,859	19,808,757	(26,562,102)	(57.28%)
Other	-	8,329,974	5,461,898	(2,868,076)	(34.43%)
TOTAL	\$ 78,925,683	\$ 57,526,860	\$ 27,641,881	\$ (29,884,979)	(51.95%)
Funding Sources:					
General Fund	\$ 2,627,722	\$ 82,323	\$ -	\$ (82,323)	(100.00%)
School Building Fund	76,297,961	57,444,537	27,641,881	(29,802,656)	(51.88%)

General Highlights:

- Decrease in General Fund Salaries and Employee Benefits due to retirement of Project Manager position due to completion of new schools.
- Decreases due to the reallocation of School Building funds due to substantial completion of the construction of the 5 new schools and the renovation of 3 other school facilities.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20		
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change	
OPERATION & MAINTENANCE OF PLANT						
Salaries	\$ 11,977,098	\$ 12,329,009	\$ 12,755,309	\$ 426,300	3.46%	
Employee Benefits	5,389,355	5,892,987	6,367,150	474,163	8.05%	
Purchased Services	7,098,171	7,952,052	8,292,161	340,109	4.28%	
Materials/Supplies	14,751,433	15,442,891	15,571,145	128,254	0.83%	
Capital Outlay	4,749,954	1,572,830	1,241,217	(331,613)	(21.08%)	
Other	549,795	545,506	613,008	67,502	12.37%	
TOTAL	\$ 44,515,806	\$ 43,735,275	\$ 44,839,990	\$ 1,104,715	2.53%	
Funding Sources:						
General Fund	\$ 39,453,231	\$ 42,061,145	\$ 44,111,119	\$ 2,049,974	4.87%	
Special Revenue Fund	77,372	77,372	41,001	(36,371)	(47.01%)	
School Building Fund	4,985,203	1,596,758	687,870	(908,888)	(56.92%)	

General Highlights:

- Decrease in Capital Outlay due to completion of School Building Fund projects.
- Decrease in Special Revenue Myrtle Beach Auditorium due to reduction in revenue.

STUDENT TRANSPORTATION

Salaries	\$ 11,237,663	\$ 12,126,987	\$ 12,565,266	\$ 438,279	3.61%
Employee Benefits	5,340,830	5,973,509	6,558,984	585,475	9.80%
Purchased Services	443,899	690,619	696,815	6,196	0.90%
Materials/Supplies	299,681	288,480	305,480	17,000	5.89%
Capital Outlay	303,177	369,400	369,400	-	-
Other	144	-	-	-	-
TOTAL	\$ 17,625,394	\$ 19,448,995	\$ 20,495,945	\$ 1,046,950	5.38%
Funding Sources:					
General Fund	\$ 17,420,796	\$ 19,445,387	\$ 20,492,338	\$ 1,046,951	5.38%
Special Revenue Fund	3,608	3,608	3,607	(1)	(0.03%)
Education Improvement Act Fund	200,897	-	-	-	-
School Building Fund	93	-	-	-	-

General Highlights:

- No Significant Changes.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
FOOD SERVICES					
Salaries	\$ 7,233,202	\$ 7,579,018	\$ 7,626,153	\$ 47,135	0.62%
Employee Benefits	13,660,052	4,154,190	4,325,492	171,302	4.12%
Purchased Services	99,362	165,700	483,450	317,750	191.76%
Materials/Supplies	9,023,983	7,821,303	8,386,325	565,022	7.22%
Capital Outlay	385,168	404,500	611,948	207,448	51.29%
Other	25,602	32,000	20,000	(12,000)	(37.50%)
TOTAL	\$ 30,427,369	\$ 20,156,711	\$ 21,453,368	\$ 1,296,657	6.43%
Funding Sources:					
General Fund	\$ 88,398	\$ 37,170	\$ 43,653	\$ 6,483	17.44%
Food Service Fund	30,289,781	20,119,541	21,409,715	1,290,174	6.41%
School Building Fund	49,190	-	-	-	-

General Highlights:

- Increase in Purchased Services due to increased technology needs for Food Services.
- Increase in Capital Outlay due to increase in equipment needs and depreciation for the Food Services' program.
- Decrease in Other due to reduction in sales tax.

INTERNAL SERVICES

Salaries	\$ 577,763	\$ 561,979	\$ 539,908	\$ (22,071)	(3.93%)
Employee Benefits	196,994	202,363	199,246	(3,117)	(1.54%)
Purchased Services	27,831	61,100	60,300	(800)	(1.31%)
Materials/Supplies	59,852	65,200	73,200	8,000	12.27%
Capital Outlay	925	4,500	4,500	-	-
Other	1,527	1,940	2,100	160	8.25%
TOTAL	\$ 864,892	\$ 897,082	\$ 879,254	\$ (17,828)	(1.99%)
Funding Sources:					
General Fund	\$ 781,159	\$ 810,869	\$ 790,050	\$ (20,819)	(2.57%)
School Building Fund	83,733	86,213	89,204	2,991	3.47%

General Highlights:

- No Significant Changes.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
SECURITY					
Salaries	\$ 132,329	\$ 99,059	\$ 104,736	\$ 5,677	5.73%
Employee Benefits	38,722	27,697	31,221	3,524	12.72%
Purchased Services	1,983,372	2,967,431	3,310,439	343,008	11.56%
Materials/Supplies	46,537	150,212	123,162	(27,050)	(18.01%)
Capital Outlay	279,601	417,864	231,618	(186,246)	(44.57%)
TOTAL	\$ 2,480,561	\$ 3,662,263	\$ 3,801,176	\$ 138,913	3.79%
Funding Sources:					
General Fund	\$ 2,064,863	\$ 3,225,696	\$ 3,581,278	\$ 355,582	11.02%
Special Revenue Fund	16,234	16,234	6,000	(10,234)	(63.04%)
School Building Fund	277,947	420,333	213,898	(206,435)	(49.11%)
Pupil Activity	121,517	-	-	-	-

General Highlights:

- Increase in Purchased Services due to increased cost to provide district wide school security officers, AHERRA inspections and fire alarm/fire extinguisher inspections.
- Decrease in Materials/Supplies due to reduction in needs to support district wide school security.
- Decrease in School Building Fund due to completion of School Building Fund projects.
- Decrease in Special Revenue Myrtle Beach Auditorium due to reduction in revenue.

PLANNING

Salaries	\$ 416,030	\$ 457,502	\$ 464,073	\$ 6,571	1.44%
Employee Benefits	149,758	169,035	180,881	11,846	7.01%
Purchased Services	90,405	309,000	309,000	-	-
Materials/Supplies	23,207	24,526	24,526	-	-
Capital Outlay	1,967	2,500	2,500	-	-
Other	44,100	47,200	47,700	500	1.06%
TOTAL	\$ 725,467	\$ 1,009,763	\$ 1,028,680	\$ 18,917	1.87%

Funding Sources:

General Fund	\$ 598,206	\$ 878,128	\$ 892,471	\$ 14,343	1.63%
School Building Fund	127,261	131,635	136,209	4,574	3.47%

General Highlights:

- No Significant Changes

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
INFORMATION SERVICES					
Salaries	\$ 725,030	\$ 757,821	\$ 576,265	\$ (181,556)	(23.96%)
Employee Benefits	265,450	288,394	231,554	(56,840)	(19.71%)
Purchased Services	38,874	72,200	72,200	-	-
Materials/Supplies	136,231	199,700	191,700	(8,000)	(4.01%)
Capital Outlay	9,043	5,000	5,000	-	-
Other	878	-	-	-	-
TOTAL	\$ 1,175,506	\$ 1,323,115	\$ 1,076,719	\$ (246,396)	(18.62%)
Funding Source:					
General Fund	\$ 1,175,506	\$ 1,323,115	\$ 1,076,719	\$ (246,396)	(18.62%)

General Highlights:

- Decrease in Salaries and Employee Benefits due to the retirement of 1.00 Chief Information Officer and 1.00 Administrative Assistant.

STAFF SERVICES

Salaries	\$ 1,560,894	\$ 1,982,957	\$ 1,846,649	\$ (136,308)	(6.87%)
Employee Benefits	774,749	3,551,980	3,679,231	127,251	3.58%
Purchased Services	322,925	411,377	411,377	-	-
Materials/Supplies	95,391	141,270	141,270	-	-
Capital Outlay	3,702	27,500	27,500	-	-
Other	11,229	10,300	10,300	-	-
TOTAL	\$ 2,768,890	\$ 6,125,384	\$ 6,116,327	\$ (9,057)	(0.15%)

Funding Sources:

General Fund	\$ 2,768,890	\$ 6,125,384	\$ 6,116,327	\$ (9,057)	(0.15%)
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General Highlights:

- No Significant Changes

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20		
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change	
TECHNOLOGY AND DATA PROCESSING SERVICES						
Salaries	\$ 2,820,664	\$ 3,264,316	\$ 3,484,641	\$ 220,325	6.75%	
Employee Benefits	1,144,437	1,363,177	1,532,293	169,116	12.41%	
Purchased Services	1,130,893	489,301	600,648	111,347	22.76%	
Materials/Supplies	2,913,088	57,292	56,767	(525)	(0.92%)	
Capital Outlay	3,731,189	3,585,275	2,874,132	(711,143)	(19.84%)	
TOTAL	\$ 11,740,271	\$ 8,759,361	\$ 8,548,481	\$ (210,880)	(2.41%)	
Funding Sources:						
General Fund	\$ 5,550,879	\$ 6,222,030	\$ 6,908,524	\$ 686,494	11.03%	
Special Revenue Fund	97,764	97,764	175,758	77,994	79.78%	
Education Improvement Act	6,570	24,792	25,067	275	1.11%	
School Building Fund	6,085,058	2,414,775	1,439,132	(975,643)	(40.40%)	

General Highlights:

- Increase in Purchased Services due to increased cost for network wiring and repair.
- Decrease in School Building Fund Capital Outlay due to reduction in technology purchase needs.
- Increase in Special Revenue After-School Childcare funds due to creation of 1.00 Technology Teacher.

SUPPORT SERVICES - PUPIL ACTIVITY

Pupil Service Activities	\$ 15,307,159	\$ 14,266,039	\$ 14,322,380	\$ 56,341	0.395%
TOTAL	\$ 15,307,159	\$ 14,266,039	\$ 14,322,380	\$ 56,341	0.395%
Funding Sources:					
General Fund	\$ 6,018,760	\$ 6,119,100	\$ 6,555,143	\$ 436,043	7.13%
Special Revenue Fund	447,571	447,571	374,071	(73,500)	(16.42%)
Education Improvement Act Fund	31,463	18,275	18,275	-	-
School Building Fund	130,545	56,217	24,218	(31,999)	(56.92%)
Pupil Activity Fund	8,678,820	7,624,876	7,350,673	(274,203)	(3.60%)

General Highlights:

- Decrease in Special Revenue due to reallocation of Individuals with Disabilities Education Act (IDEA) educational field trips budget.
- Decrease in School Building Fund due to reduction in budget for non-building improvements.

**TOTAL SUPPORTING SERVICES, AND
FACILITIES ACQUISITIONS, &
CONSTRUCTION SERVICES**

	\$ 285,362,985	\$ 257,227,767	\$ 233,172,000	\$ (24,055,767)	(9.35%)
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*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18	2018-19	2019-20	2018-19 to 2019-20	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
COMMUNITY SERVICES					
CUSTODY & CARE OF CHILDREN					
Salaries	\$ 1,207,664	\$ 1,196,581	\$ 1,157,371	\$ (39,210)	(3.28%)
Employee Benefits	396,890	383,098	380,702	(2,396)	(0.63%)
Purchased Services	9,962	9,962	4,250	(5,712)	(57.34%)
Materials/Supplies	102,452	101,150	108,993	7,843	7.75%
Other	590,455	590,455	479,441	(111,014)	(18.80%)
TOTAL	\$ 2,307,423	\$ 2,281,246	\$ 2,130,757	\$ (150,489)	(6.60%)
Funding Sources:					
General Fund	\$ 57,998	\$ 31,821	\$ 32,774	\$ 953	2.99%
Special Revenue Fund	2,249,425	2,249,425	2,097,983	(151,442)	(6.73%)

General Highlights:

- Decrease in Purchased Services due to the reallocation of schools' Special Revenue After-School Childcare budgets.
- Decrease in Other due to the reallocation of schools' Special Revenue After-School Childcare budgets.

WELFARE SERVICES

Materials/Supplies	\$ 5,000	\$ 5,000	\$ 8,000	\$ 3,000	60.00%
TOTAL	\$ 5,000	\$ 5,000	\$ 8,000	\$ 3,000	60.00%
Funding Source:					
Special Revenue Fund	\$ 5,000	\$ 5,000	\$ 8,000	\$ 3,000	60.00%

General Highlights:

- Decrease in Materials/Supplies due to reallocation of Special Revenue Title I.

NON PUBLIC SCHOOL SERVICES

Purchased Services	\$ 243,046	\$ 243,046	\$ 251,532	\$ 8,486	3.49%
Materials/Supplies	-	-	-	-	-
TOTAL	\$ 243,046	\$ 243,046	\$ 251,532	\$ 8,486	3.49%
Funding Source:					
Special Revenue Fund	\$ 243,046	\$ 243,046	\$ 251,532	\$ 8,486	3.49%

General Highlights:

- No Significant Changes.

*Three -Year Comparison
2017-18 To 2019-20*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2017-18 Audited Actual	2018-19 Adopted Budget	2019-20 Proposed Budget	2018-19 to 2019-20	
				Increase/ Decrease	Percent Change
TOTAL COMMUNITY SERVICE	\$ 2,555,469	\$ 2,529,292	\$ 2,390,289	\$ (139,003)	(5.50%)
DEBT SERVICES					
DEBT SERVICES					
Redemption on Principal	\$ 17,815,000	\$ 42,895,000	\$ 45,070,000	\$ 2,175,000	5.07%
Interest	20,831,600	19,973,952	17,863,952	(2,110,000)	(10.56%)
Fees for Servicing Bonds	9,369	20,556	9,369	(11,187)	(54.42%)
TOTAL DEBT SERVICES	\$ 38,655,969	\$ 62,889,508	\$ 62,943,321	\$ 53,813	0.09%
Funding Source:					
Debt Service Fund	\$ 38,655,969	\$ 62,889,508	\$ 62,943,321	\$ 53,813	0.09%
TOTAL BUDGETED EXPENDITURES	\$ 614,546,487	\$ 632,942,157	\$ 631,193,315	\$ (2,318,015)	(0.37%)
OTHER FINANCING USES					
Payments to Other Governmental Un	\$ 105,400	\$ 129,000	\$ 129,000	\$ -	-
Payments to SDE	13,056	-	-	-	-
Medicaid Payments to SDE	711,073	1,173,656	1,173,656	-	-
Payments to Public Charter Schools	7,230,977	7,163,926	7,386,865	222,939	3.11%
Transfers to Other Funds	38,040,276	39,631,658	41,612,889	1,981,231	5.00%
Transfers to Other Funds-Indirect Cc	1,835,110	2,252,730	2,010,283	(242,447)	(10.76%)
TOTAL OTHER FINANCING US	\$ 47,935,892	\$ 50,350,970	\$ 52,312,693	\$ 1,961,723	3.90%
Funding Sources:					
General Fund	\$ 8,188,733	\$ 8,557,761	\$ 8,832,054	\$ 274,293	3.21%
Special Revenue Fund	1,380,444	1,380,444	1,059,033	(321,411)	(23.28%)
Education Improvement Act Fund	9,903,592	11,982,793	12,546,526	563,733	4.70%
Debt Service Fund	24,300,000	27,200,000	28,600,000	1,400,000	5.15%
School Building Fund	3,235,516	-	-	-	-
Food Service Fund	927,607	1,229,972	1,275,080	45,108	3.67%
TOTAL BUDGETED EXPENDITURES AND OTHER FINANCING USES	\$ 662,482,379	\$ 683,293,127	\$ 683,506,008	\$ 212,881	0.03%
TOTAL FUNDING SOURCES:					
General Fund	\$ 395,014,150	\$ 427,146,145	\$ 449,169,361	\$ 22,023,216	5.16%
Special Revenue Fund	34,299,379	34,299,379	36,140,029	1,840,650	5.37%
Educational Improvement Act Fund	28,195,597	29,552,061	30,535,281	983,220	3.33%
Debt Service Fund	62,955,969	90,089,508	91,543,321	1,453,813	1.61%
School Building Fund	101,937,163	73,162,623	46,040,397	(27,122,226)	(37.07%)
Food Service Fund	31,217,388	21,349,513	22,684,795	1,335,282	6.25%
Pupil Activity Fund	8,862,733	7,693,898	7,392,824	(301,074)	(3.91%)
TOTAL FUNDING SOURCES	\$ 662,482,379	\$ 683,293,127	\$ 683,506,008	\$ 212,881	0.03%

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
INSTRUCTION								
KINDERGARTEN PROGRAMS								
Salaries	\$ 9,791,455	\$ 152,960	\$ 42,500	\$ -	\$ -	\$ -	\$ -	\$ 9,986,915
Employee Benefits	4,592,714	66,749	12,671	-	-	-	-	4,672,134
Purchased Services	2,095	-	-	-	-	-	-	2,095
Materials/Supplies	107,205	253,536	149,100	-	-	-	-	509,841
TOTAL	\$ 14,493,469	\$ 473,245	\$ 204,271	\$ -	\$ -	\$ -	\$ -	\$ 15,170,985
PRIMARY PROGRAMS								
Salaries	\$ 32,463,951	\$ 1,417,741	\$ 620,289	\$ -	\$ -	\$ -	\$ -	\$ 34,501,981
Employee Benefits	13,996,839	606,932	197,099	-	-	-	-	14,800,870
Purchased Services	582,471	-	-	-	-	-	-	582,471
Materials/Supplies	822,392	2,492,431	681,024	-	62,827	-	-	4,058,674
Capital Outlay	3,804	-	-	-	159,904	-	-	163,708
TOTAL	\$ 47,869,457	\$ 4,517,104	\$ 1,498,412	\$ -	\$ 222,731	\$ -	\$ -	\$ 54,107,704
ELEMENTARY PROGRAMS								
Salaries	\$ 47,773,932	\$ 1,492,651	\$ 359,519	\$ -	\$ -	\$ -	\$ -	\$ 49,626,102
Employee Benefits	20,219,974	647,761	107,176	-	-	-	-	20,974,911
Purchased Services	458,610	94,605	232,913	-	-	-	-	786,128
Materials/Supplies	2,334,954	1,641,763	983,491	-	305,851	-	-	5,266,059
Capital Outlay	21,552	-	-	-	10,938,891	-	-	10,960,443
Other	10,723	-	-	-	-	-	-	10,723
TOTAL	\$ 70,819,745	\$ 3,876,780	\$ 1,683,099	\$ -	\$ 11,244,742	\$ -	\$ -	\$ 87,624,366

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
HIGH SCHOOL PROGRAMS								
Salaries	\$ 40,113,575	\$ 64,788	\$ 592,652	\$ -	\$ -	\$ -	\$ -	\$ 40,771,015
Employee Benefits	16,715,192	21,993	176,670	-	-	-	-	16,913,855
Purchased Services	1,593,809	-	536,860	-	-	-	-	2,130,669
Materials/Supplies	2,465,199	209,798	229,753	-	183,018	-	-	3,087,768
Capital Outlay	16,258	-	-	-	4,157,494	-	-	4,173,752
Other	31,920	-	-	-	-	-	-	31,920
TOTAL	\$ 60,935,953	\$ 296,579	\$ 1,535,935	\$ -	\$ 4,340,512	\$ -	\$ -	\$ 67,108,979
VOCATIONAL PROGRAMS								
Salaries	\$ 2,442,491	\$ 53,146	\$ 37,500	\$ -	\$ -	\$ -	\$ -	\$ 2,533,137
Employee Benefits	1,007,615	15,844	11,180	-	-	-	-	1,034,639
Purchased Services	46,991	-	3,000	-	-	-	-	49,991
Materials/Supplies	690,771	206,385	601,364	-	-	-	-	1,498,520
Capital Outlay	4,803	84,077	231,500	-	-	-	-	320,380
Other	1,000	-	-	-	-	-	-	1,000
TOTAL	\$ 4,193,671	\$ 359,452	\$ 884,544	\$ -	\$ -	\$ -	\$ -	\$ 5,437,667
DRIVER EDUCATION								
Materials/Supplies	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
TOTAL	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
EDUCABLE MENTALLY HANDICAPPED								
Materials/Supplies	\$ 4,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,662
TOTAL	\$ 4,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,662

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
TRAINABLE MENTALLY HANDICAPPED								
Salaries	\$ 2,980,387	\$ 709,026	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 3,719,413
Employee Benefits	1,327,421	342,703	8,944	-	-	-	-	1,679,068
Materials/Supplies	10,978	-	12,100	-	-	-	-	23,078
TOTAL	\$ 4,318,786	\$ 1,051,729	\$ 51,044	\$ -	\$ -	\$ -	\$ -	\$ 5,421,559
ORTHOPEDICALLY HANDICAPPED								
Salaries	\$ 903,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 903,263
Employee Benefits	426,322	-	-	-	-	-	-	426,322
Purchased Services	29,785	-	-	-	-	-	-	29,785
Materials/Supplies	553	-	-	-	-	-	-	553
TOTAL	\$ 1,359,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,359,923
VISUALLY HANDICAPPED								
Salaries	\$ 98,142	\$ 209,343	\$ 35,860	\$ -	\$ -	\$ -	\$ -	\$ 343,345
Employee Benefits	46,789	79,965	15,727	-	-	-	-	142,481
Purchased Services	7,920	-	-	-	-	-	-	7,920
Materials/Supplies	5,854	-	825	-	-	-	-	6,679
TOTAL	\$ 158,705	\$ 289,308	\$ 52,412	\$ -	\$ -	\$ -	\$ -	\$ 500,425

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
HEARING HANDICAPPED								
Salaries	\$ 494,866	\$ 379,382	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 874,248
Employee Benefits	244,298	172,667	-	-	-	-	-	416,965
Purchased Services	13,000	-	-	-	-	-	-	13,000
Materials/Supplies	1,310	-	1,925	-	-	-	-	3,235
TOTAL	\$ 753,474	\$ 552,049	\$ 1,925	\$ -	\$ -	\$ -	\$ -	\$ 1,307,448
SPEECH HANDICAPPED								
Salaries	\$ 2,940,153	\$ 344,282	\$ 170,974	\$ -	\$ -	\$ -	\$ -	\$ 3,455,409
Employee Benefits	1,235,714	148,158	68,195	-	-	-	-	1,452,067
Purchased Services	15,425	-	-	-	-	-	-	15,425
Materials/Supplies	11,193	-	13,750	-	-	-	-	24,943
TOTAL	\$ 4,202,485	\$ 492,440	\$ 252,919	\$ -	\$ -	\$ -	\$ -	\$ 4,947,844
LEARNING DISABILITIES								
Salaries	\$ 20,459,402	\$ 1,957,036	\$ 460,423	\$ -	\$ -	\$ -	\$ -	\$ 22,876,861
Employee Benefits	9,103,407	1,011,951	242,836	-	-	-	-	10,358,194
Purchased Services	633,551	-	-	-	-	-	-	633,551
Materials/Supplies	245,068	66,223	76,313	-	-	-	-	387,604
Other	100	-	-	-	-	-	-	100
TOTAL	\$ 30,441,528	\$ 3,035,210	\$ 779,572	\$ -	\$ -	\$ -	\$ -	\$ 34,256,310

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
EMOTIONALLY HANDICAPPED								
Salaries	\$ 1,510,563	\$ 97,138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,607,701
Employee Benefits	691,585	46,182	-	-	-	-	-	737,767
Materials/Supplies	13,772	-	6,325	-	-	-	-	20,097
TOTAL	\$ 2,215,920	\$ 143,320	\$ 6,325	\$ -	\$ -	\$ -	\$ -	\$ 2,365,565
COORDINATED EARLY INTERVENING SERVICES								
Salaries	\$ 3,877,959	\$ -	\$ 67,711	\$ -	\$ -	\$ -	\$ -	\$ 3,945,670
Employee Benefits	1,602,707	-	23,233	-	-	-	-	1,625,940
Materials/Supplies	-	-	14,512	-	-	-	-	14,512
TOTAL	\$ 5,480,666	\$ -	\$ 105,456	\$ -	\$ -	\$ -	\$ -	\$ 5,586,122
PRESCHOOL HANDICAPPED SELF-CONTAINED (3 & 4 YEAR OLDS)								
Salaries	\$ 1,515,109	\$ 478,862	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 2,001,471
Employee Benefits	660,335	208,757	2,236	-	-	-	-	871,328
Materials/Supplies	1,573	38,800	7,425	-	-	-	-	47,798
TOTAL	\$ 2,177,017	\$ 726,419	\$ 17,161	\$ -	\$ -	\$ -	\$ -	\$ 2,920,597
EARLY CHILDHOOD PROGRAMS								
Salaries	\$ 113,905	\$ 3,569,360	\$ 965,164	\$ -	\$ -	\$ -	\$ -	\$ 4,648,429
Employee Benefits	12,009	1,743,356	424,856	-	-	-	-	2,180,221
Purchased Services	6,502	-	-	-	-	-	-	6,502
Materials/Supplies	101,845	-	464,944	-	-	-	-	566,789
Capital Outlay	1,259	-	-	-	-	-	-	1,259
TOTAL	\$ 235,520	\$ 5,312,716	\$ 1,854,964	\$ -	\$ -	\$ -	\$ -	\$ 7,403,200

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
GIFTED AND TALENTED- ACADEMIC								
Salaries	\$ 7,042,978	\$ -	\$ 67,500	\$ -	\$ -	\$ -	\$ -	\$ 7,110,478
Employee Benefits	3,058,341	-	20,124	-	-	-	-	3,078,465
Purchased Services	362,790	-	-	-	-	-	-	362,790
Materials/Supplies	275,510	-	23,174	-	-	-	-	298,684
Capital Outlay	4,000	-	-	-	-	-	-	4,000
Other	450	-	-	-	-	-	-	450
TOTAL	\$ 10,744,069	\$ -	\$ 110,798	\$ -	\$ -	\$ -	\$ -	\$ 10,854,867
ADVANCED PLACEMENT								
Salaries	\$ 46,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,221
Employee Benefits	13,779	-	-	-	-	-	-	13,779
Purchased Services	484,679	-	-	-	-	-	-	484,679
Materials/Supplies	95,283	-	-	-	-	-	-	95,283
TOTAL	\$ 639,962	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 639,962
HOMEBOUND								
Salaries	\$ 733,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 733,378
Employee Benefits	218,620	-	-	-	-	-	-	218,620
Purchased Services	150,000	-	-	-	-	-	-	150,000
TOTAL	\$ 1,101,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,101,998

Fiscal Year 2019-20

*Comprehensive Budgeted
Expenditures and Other Financing Uses - By Fund*

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
OTHER SPECIAL PROGRAMS								
Salaries	\$ 7,648,884	\$ 1,492,576	\$ 2,518,435	\$ -	\$ -	\$ -	\$ -	\$ 11,659,895
Employee Benefits	3,247,442	676,474	1,117,355	-	-	-	-	5,041,271
Purchased Services	212,001	-	-	-	-	-	-	212,001
Materials/Supplies	93,303	51,361	466,330	-	-	-	-	610,994
Other	500	-	-	-	-	-	-	500
TOTAL	\$ 11,202,130	\$ 2,220,411	\$ 4,102,120	\$ -	\$ -	\$ -	\$ -	\$ 17,524,661
AUTISM								
Salaries	\$ 1,613,452	\$ 150,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,763,912
Employee Benefits	780,040	70,744	-	-	-	-	-	850,784
Purchased Services	34,517	-	-	-	-	-	-	34,517
Materials/Supplies	29,975	-	-	-	-	-	-	29,975
Capital Outlay	4,500	-	-	-	-	-	-	4,500
TOTAL	\$ 2,462,484	\$ 221,204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,683,688
ELEMENTARY SUMMER SCHOOL								
Salaries	\$ -	\$ -	\$ 400,586	\$ -	\$ -	\$ -	\$ -	\$ 400,586
Employee Benefits	-	-	119,414	-	-	-	-	119,414
Material/Supplies	-	-	192,713	-	-	-	-	192,713
TOTAL	\$ -	\$ -	\$ 712,713	\$ -	\$ -	\$ -	\$ -	\$ 712,713

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
HIGH SCHOOL SUMMER SCHOOL								
Salaries	\$ -	\$ -	\$ 23,111	\$ -	\$ -	\$ -	\$ -	\$ 23,111
Employee Benefits	-	-	6,889	-	-	-	-	6,889
Materials/Supplies	-	-	5,000	-	-	-	-	5,000
TOTAL	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
GIFTED & TALENTED SUMMER SCHOOL								
Purchased Services	\$ 98,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,907
Materials/Supplies	66,080	-	-	-	-	-	-	66,080
TOTAL	\$ 164,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164,987
INSTRUCTION PROGRAMS BEYOND REGULAR SCHOOL DAY								
Salaries	\$ 76,289	\$ -	\$ 295,019	\$ -	\$ -	\$ -	\$ -	\$ 371,308
Employee Benefits	22,732	-	87,944	-	-	-	-	110,676
Materials/Supplies	-	-	100,000	-	-	-	-	100,000
TOTAL	\$ 99,021	\$ -	\$ 482,963	\$ -	\$ -	\$ -	\$ -	\$ 581,984

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
ADULT BASIC EDUCATION PROGRAMS								
Salaries	\$ 324,318	\$ 42,473	\$ 136,667	\$ -	\$ -	\$ -	\$ -	\$ 503,458
Employee Benefits	136,103	12,661	40,740	-	-	-	-	189,504
Purchased Services	11,600	-	-	-	-	-	-	11,600
Materials/Supplies	3,400	116,438	117,653	-	-	-	-	237,491
TOTAL	\$ 475,421	\$ 171,572	\$ 295,060	\$ -	\$ -	\$ -	\$ -	\$ 942,053
ADULT SECONDARY EDUCATION PROGRAMS								
Salaries	\$ 181,523	\$ -	\$ 88,361	\$ -	\$ -	\$ -	\$ -	\$ 269,884
Employee Benefits	70,279	-	32,435	-	-	-	-	102,714
Purchased Services	2,000	-	6,500	-	-	-	-	8,500
Materials/Supplies	10,500	-	19,189	-	-	-	-	29,689
TOTAL	\$ 264,302	\$ -	\$ 146,485	\$ -	\$ -	\$ -	\$ -	\$ 410,787
ENGLISH LITERACY								
Salaries	\$ 4,305	\$ 132,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,137
Employee Benefits	1,283	39,597	-	-	-	-	-	40,880
Materials/Supplies	1,500	5,000	-	-	-	-	-	6,500
TOTAL	\$ 7,088	\$ 177,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,517

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
ADULT EDUCATION								
REMEDIAL								
Salaries	\$ -	\$ -	\$ 20,291	\$ -	\$ -	\$ -	\$ -	\$ 20,291
Employee Benefits	-	-	6,048	-	-	-	-	6,048
TOTAL	\$ -	\$ -	\$ 26,339	\$ -	\$ -	\$ -	\$ -	\$ 26,339
PARENTING/FAMILY LITERACY								
Salaries	\$ 203	\$ 472,690	\$ 100,151	\$ -	\$ -	\$ -	\$ -	\$ 573,044
Employee Benefits	16	281,510	44,669	-	-	-	-	326,195
Purchased Services	-	27,000	-	-	-	-	-	27,000
Materials/Supplies	-	173,970	-	-	-	-	-	173,970
Other	-	300	-	-	-	-	-	300
TOTAL	\$ 219	\$ 955,470	\$ 144,820	\$ -	\$ -	\$ -	\$ -	\$ 1,100,509
INSTRUCTIONAL PUPIL ACTIVITY								
Salaries	\$ 66,298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,298
Employee Benefits	19,769	-	-	-	-	-	-	19,769
Purchased Services	22,565	-	-	-	-	-	-	22,565
Materials/Supplies	48,001	-	-	-	-	-	-	48,001
Other	-	-	-	-	-	-	42,151	42,151
TOTAL	\$ 156,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,151	\$ 198,784
TOTAL INSTRUCTION	\$ 276,980,795	\$ 24,872,437	\$ 14,984,337	\$ -	\$ 15,807,985	\$ -	\$ 42,151	\$ 332,687,705

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
SUPPORTING SERVICES								
ATTENDANCE & SOCIAL WORK SERVICES								
Salaries	\$ 2,818,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,818,158
Employee Benefits	1,253,739	-	-	-	-	-	-	1,253,739
Purchased Services	28,350	-	-	-	-	-	-	28,350
Materials/Supplies	24,630	-	-	-	-	-	-	24,630
Capital Outlay	10,000	-	-	-	-	-	-	10,000
TOTAL	\$ 4,134,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,134,877
GUIDANCE SERVICES								
Salaries	\$ 7,424,231	\$ 934,847	\$ 62,500	\$ -	\$ -	\$ -	\$ -	\$ 8,421,578
Employee Benefits	3,217,448	281,196	18,634	-	-	-	-	3,517,278
Purchased Services	66,441	-	22,111	-	-	-	-	88,552
Materials/Supplies	37,634	-	75,866	-	-	-	-	113,500
TOTAL	\$ 10,745,754	\$ 1,216,043	\$ 179,111	\$ -	\$ -	\$ -	\$ -	\$ 12,140,908
HEALTH SERVICES								
Salaries	\$ 2,707,274	\$ 650,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,357,304
Employee Benefits	1,409,151	193,774	-	-	-	-	-	1,602,925
Purchased Services	224,982	-	-	-	-	-	-	224,982
Materials/Supplies	166,677	-	-	-	-	-	-	166,677
Capital Outlay	3,000	-	-	-	-	-	-	3,000
Other	241	-	-	-	-	-	-	241
TOTAL	\$ 4,511,325	\$ 843,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,355,129

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
PSYCHOLOGICAL SERVICES								
Salaries	\$ 1,938,073	\$ 155,109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,093,182
Employee Benefits	819,956	63,465	-	-	-	-	-	883,421
Purchased Services	12,000	-	-	-	-	-	-	12,000
Materials/Supplies	31,150	-	-	-	-	-	-	31,150
TOTAL	\$ 2,801,179	\$ 218,574	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,019,753
EXCEPTIONAL PROGRAM SERVICES								
Salaries	\$ 69,080	\$ 59,491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,571
Employee Benefits	25,792	38,417	-	-	-	-	-	64,209
Materials/Supplies	3,000	-	-	-	-	-	-	3,000
TOTAL	\$ 97,872	\$ 97,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,780
VOCATIONAL PLACEMENT								
Purchased Services	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
TOTAL	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
CAREER SPECIALIST SERVICES								
Salaries	\$ 5,240	\$ 200,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,776
Employee Benefits	18,549	64,817	-	-	-	-	-	83,366
TOTAL	\$ 23,789	\$ 265,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289,142

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
IMPROVEMENT OF INSTRUCTION								
Salaries	\$ 3,954,255	\$ 1,108,138	\$ 1,167,114	\$ -	\$ -	\$ -	\$ -	\$ 6,229,507
Employee Benefits	1,577,770	429,524	501,678	-	-	-	-	2,508,972
Purchased Services	535,856	50,000	-	-	-	-	-	585,856
Materials/Supplies	174,826	-	-	-	-	-	-	174,826
Capital Outlay	14,200	-	-	-	-	-	-	14,200
Other	450	-	-	-	-	-	-	450
TOTAL	\$ 6,257,357	\$ 1,587,662	\$ 1,668,792	\$ -	\$ -	\$ -	\$ -	\$ 9,513,811
LIBRARY AND MEDIA SERVICES								
Salaries	\$ 4,425,343	\$ -	\$ 57,500	\$ -	\$ -	\$ -	\$ -	\$ 4,482,843
Employee Benefits	2,103,901	-	17,143	-	-	-	-	2,121,044
Purchased Services	12,655	-	-	-	-	-	-	12,655
Materials/Supplies	772,315	-	14,300	-	-	-	-	786,615
TOTAL	\$ 7,314,214	\$ -	\$ 88,943	\$ -	\$ -	\$ -	\$ -	\$ 7,403,157
SUPERVISION OF SPECIAL PROGRAM								
Salaries	\$ 1,166,585	\$ 930,137	\$ 317,351	\$ -	\$ -	\$ -	\$ -	\$ 2,414,073
Employee Benefits	457,786	424,191	117,336	-	-	-	-	999,313
Purchased Services	35,800	17,247	17,444	-	-	-	-	70,491
Materials/Supplies	25,932	99,407	1,275	-	-	-	-	126,614
Other	1,177	-	-	-	-	-	-	1,177
TOTAL	\$ 1,687,280	\$ 1,470,982	\$ 453,406	\$ -	\$ -	\$ -	\$ -	\$ 3,611,668

Fiscal Year 2019-20

*Comprehensive Budgeted
Expenditures and Other Financing Uses - By Fund*

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
STAFF DEVELOPMENT								
Salaries	\$ 657,790	\$ 332,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 990,206
Employee Benefits	260,270	123,390	-	-	-	-	-	383,660
Purchased Services	681,109	1,056,762	232,835	-	-	-	-	1,970,706
Materials/Supplies	2,267,817	8,000	327,989	-	-	-	-	2,603,806
Other	15,494	-	-	-	-	-	-	15,494
TOTAL	\$ 3,882,480	\$ 1,520,568	\$ 560,824	\$ -	\$ -	\$ -	\$ -	\$ 5,963,872
BOARD OF EDUCATION								
Salaries	\$ 243,984	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243,984
Employee Benefits	72,738	-	-	-	-	-	-	72,738
Purchased Services	230,400	-	-	-	-	-	-	230,400
Materials/Supplies	34,410	-	-	-	-	-	-	34,410
Other	48,500	-	-	-	-	-	-	48,500
TOTAL	\$ 630,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 630,032
OFFICE OF THE SUPERINTENDENT								
Salaries	\$ 529,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 529,130
Employee Benefits	191,384	-	-	-	-	-	-	191,384
Purchased Services	26,550	-	-	-	-	-	-	26,550
Materials/Supplies	32,168	-	-	-	-	-	-	32,168
Capital Outlay	3,000	-	-	-	-	-	-	3,000
Other	18,734	-	-	-	-	-	-	18,734
TOTAL	\$ 800,966	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,966

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
SCHOOL ADMINISTRATION								
Salaries	\$ 19,123,013	\$ 11,914	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,134,927
Employee Benefits	7,906,853	7,799	-	-	-	-	-	7,914,652
Purchased Services	124,919	-	-	-	-	-	-	124,919
Materials/Supplies	213,514	-	-	-	-	-	-	213,514
Capital Outlay	4,551	-	-	-	-	-	-	4,551
Other	21,591	-	-	-	-	-	-	21,591
TOTAL	\$ 27,394,441	\$ 19,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,414,154
FISCAL SERVICES								
Salaries	\$ 1,605,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,605,093
Employee Benefits	682,706	-	-	-	-	-	-	682,706
Purchased Services	138,551	-	-	-	-	-	-	138,551
Materials/Supplies	34,150	-	-	-	-	-	-	34,150
Capital Outlay	3,500	-	-	-	-	-	-	3,500
Other	10,550	-	-	-	-	-	-	10,550
TOTAL	\$ 2,474,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,474,550
FACILITY ACQUISITION & CONSTRUCTION								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 1,506,043	\$ -	\$ -	\$ 1,506,043
Employee Benefits	-	-	-	-	576,987	-	-	576,987
Purchased Services	-	-	-	-	163,665	-	-	163,665
Materials/Supplies	-	-	-	-	124,531	-	-	124,531
Capital Outlay	-	-	-	-	19,808,757	-	-	19,808,757
Other	-	-	-	-	5,461,898	-	-	5,461,898
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 27,641,881	\$ -	\$ -	\$ 27,641,881

Fiscal Year 2019-20

*Comprehensive Budgeted
Expenditures and Other Financing Uses - By Fund*

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
OPERATION & MAINTENANCE OF PLANT								
Salaries	\$ 12,736,049	\$ 19,260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,755,309
Employee Benefits	6,361,409	5,741	-	-	-	-	-	6,367,150
Purchased Services	8,029,630	6,000	-	-	256,531	-	-	8,292,161
Materials/Supplies	15,556,363	10,000	-	-	4,782	-	-	15,571,145
Capital Outlay	814,660	-	-	-	426,557	-	-	1,241,217
Other	613,008	-	-	-	-	-	-	613,008
TOTAL	\$ 44,111,119	\$ 41,001	\$ -	\$ -	\$ 687,870	\$ -	\$ -	\$ 44,839,990
STUDENT TRANSPORTATION								
Salaries	\$ 12,564,028	\$ 1,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,565,266
Employee Benefits	6,558,615	369	-	-	-	-	-	6,558,984
Purchased Services	694,815	2,000	-	-	-	-	-	696,815
Materials/Supplies	305,480	-	-	-	-	-	-	305,480
Capital Outlay	369,400	-	-	-	-	-	-	369,400
TOTAL	\$ 20,492,338	\$ 3,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,495,945
FOOD SERVICES								
Salaries	\$ 22,545	\$ -	\$ -	\$ -	\$ -	\$ 7,603,608	\$ -	\$ 7,626,153
Employee Benefits	15,108	-	-	-	-	4,310,384	-	4,325,492
Purchased Services	6,000	-	-	-	-	477,450	-	483,450
Materials/Supplies	-	-	-	-	-	8,386,325	-	8,386,325
Capital Outlay	-	-	-	-	-	611,948	-	611,948
Other	-	-	-	-	-	20,000	-	20,000
TOTAL	\$ 43,653	\$ -	\$ -	\$ -	\$ -	\$ 21,409,715	\$ -	\$ 21,453,368

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
INTERNAL SERVICES								
Salaries	\$ 471,314	\$ -	\$ -	\$ -	\$ 68,594	\$ -	\$ -	\$ 539,908
Employee Benefits	178,636	-	-	-	20,610	-	-	199,246
Purchased Services	60,300	-	-	-	-	-	-	60,300
Materials/Supplies	73,200	-	-	-	-	-	-	73,200
Capital Outlay	4,500	-	-	-	-	-	-	4,500
Other	2,100	-	-	-	-	-	-	2,100
TOTAL	\$ 790,050	\$ -	\$ -	\$ -	\$ 89,204	\$ -	\$ -	\$ 879,254
SECURITY								
Salaries	\$ 104,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,736
Employee Benefits	31,221	-	-	-	-	-	-	31,221
Purchased Services	3,304,439	6,000	-	-	-	-	-	3,310,439
Materials/Supplies	107,770	-	-	-	15,392	-	-	123,162
Capital Outlay	33,112	-	-	-	198,506	-	-	231,618
TOTAL	\$ 3,581,278	\$ 6,000	\$ -	\$ -	\$ 213,898	\$ -	\$ -	\$ 3,801,176
PLANNING								
Salaries	\$ 365,014	\$ -	\$ -	\$ -	\$ 99,059	\$ -	\$ -	\$ 464,073
Employee Benefits	143,731	-	-	-	37,150	-	-	180,881
Purchased Services	309,000	-	-	-	-	-	-	309,000
Materials/Supplies	24,526	-	-	-	-	-	-	24,526
Capital Outlay	2,500	-	-	-	-	-	-	2,500
Other	47,700	-	-	-	-	-	-	47,700
TOTAL	\$ 892,471	\$ -	\$ -	\$ -	\$ 136,209	\$ -	\$ -	\$ 1,028,680

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
INFORMATION SERVICES								
Salaries	\$ 576,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 576,265
Employee Benefits	231,554	-	-	-	-	-	-	231,554
Purchased Services	72,200	-	-	-	-	-	-	72,200
Materials/Supplies	191,700	-	-	-	-	-	-	191,700
Capital Outlay	5,000	-	-	-	-	-	-	5,000
TOTAL	\$ 1,076,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,076,719
STAFF SERVICES								
Salaries	\$ 1,846,649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,846,649
Employee Benefits	3,679,231	-	-	-	-	-	-	3,679,231
Purchased Services	411,377	-	-	-	-	-	-	411,377
Materials/Supplies	141,270	-	-	-	-	-	-	141,270
Capital Outlay	27,500	-	-	-	-	-	-	27,500
Other	10,300	-	-	-	-	-	-	10,300
TOTAL	\$ 6,116,327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,116,327
TECHNOLOGY AND DATA PROCESSING SERVICES								
Salaries	\$ 3,368,024	\$ 116,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,484,641
Employee Benefits	1,473,152	59,141	-	-	-	-	-	1,532,293
Purchased Services	600,648	-	-	-	-	-	-	600,648
Materials/Supplies	31,700	-	25,067	-	-	-	-	56,767
Capital Outlay	1,435,000	-	-	-	1,439,132	-	-	2,874,132
TOTAL	\$ 6,908,524	\$ 175,758	\$ 25,067	\$ -	\$ 1,439,132	\$ -	\$ -	\$ 8,548,481

Fiscal Year 2019-20

*Comprehensive Budgeted
Expenditures and Other Financing Uses - By Fund*

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
SUPPORT SERVICES - PUPIL ACTIVITY								
PUPIL SERVICE ACTIVITIES								
Salaries	\$ 3,799,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,953	\$ 3,829,800
Employee Benefits	1,310,295	-	-	-	-	-	13,966	1,324,261
Purchased Services	1,209,001	-	-	-	-	-	-	1,209,001
Materials/Supplies	79,717	-	275	-	-	-	-	79,992
Capital Outlay	55,000	-	-	-	24,218	-	-	79,218
Other	101,283	374,071	18,000	-	-	-	7,306,754	7,800,108
TOTAL	\$ 6,555,143	\$ 374,071	\$ 18,275	\$ -	\$ 24,218	\$ -	\$ 7,350,673	\$ 14,322,380
TOTAL SUPPORTING SERVICES	\$ 163,323,738	\$ 7,851,044	\$ 3,004,418	\$ -	\$ 30,232,412	\$ 21,409,715	\$ 7,350,673	\$ 233,172,000

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
COMMUNITY SERVICES								
CUSTODY AND CARE OF CHILDREN								
Salaries	\$ 21,367	\$ 1,136,004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,157,371
Employee Benefits	11,407	369,295	-	-	-	-	-	380,702
Purchased Services	-	4,250	-	-	-	-	-	4,250
Materials/Supplies	-	108,993	-	-	-	-	-	108,993
Other	-	479,441	-	-	-	-	-	479,441
TOTAL	\$ 32,774	\$ 2,097,983	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,130,757
WELFARE SERVICES								
Materials/Supplies	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
TOTAL	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
NONPUBLIC SCHOOL SERVICES								
Purchased Services	\$ -	\$ 251,532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,532
TOTAL	\$ -	\$ 251,532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,532
TOTAL COMMUNITY SERVICES	\$ 32,774	\$ 2,357,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,390,289
DEBT SERVICES								
Redemption on Principal	\$ -	\$ -	\$ -	\$ 45,070,000	\$ -	\$ -	\$ -	\$ 45,070,000
Interest	-	-	-	17,863,952	-	-	-	17,863,952
Fees for Servicing Bonds	-	-	-	9,369	-	-	-	9,369
TOTAL	\$ -	\$ -	\$ -	\$ 62,943,321	\$ -	\$ -	\$ -	\$ 62,943,321
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ 62,943,321	\$ -	\$ -	\$ -	\$ 62,943,321
TOTAL BUDGET EXPENDITURES	\$ 440,337,307	\$ 35,080,996	\$ 17,988,755	\$ 62,943,321	\$ 46,040,397	\$ 21,409,715	\$ 7,392,824	\$ 631,193,315

Fiscal Year 2019-20

*Comprehensive Budgeted
Expenditures and Other Financing Uses - By Fund*

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2019-20 Proposed Budget
OTHER FINANCING USES								
Payments to Other Governmental Units	\$ 129,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,000
Medicaid Payments to SDE	1,173,656	-	-	-	-	-	-	1,173,656
Transfer to General Fund	-	-	12,197,630	-	-	-	-	12,197,630
Payments to Public Charter Schools	6,714,139	323,830	348,896	-	-	-	-	7,386,865
Transfer to School Building Fund	-	-	-	28,600,000	-	-	-	28,600,000
Transfer to Food Service Fund	687,009	-	-	-	-	-	-	687,009
Transfer to Special Revenue Fund	128,250	-	-	-	-	-	-	128,250
Transfer-Special Revenue Indirect Co	-	735,203	-	-	-	-	-	735,203
Transfer-Food Service Fund Indirect Co	-	-	-	-	-	1,275,080	-	1,275,080
TOTAL OTHER FINANCING USES	\$ 8,832,054	\$ 1,059,033	\$ 12,546,526	\$ 28,600,000	\$ -	\$ 1,275,080	\$ -	\$ 52,312,693
TOTAL BUDGETED EXPENDITURES AND OTHER FINANCING USES	\$ 449,169,361	\$ 36,140,029	\$ 30,535,281	\$ 91,543,321	\$ 46,040,397	\$ 22,684,795	\$ 7,392,824	\$ 683,506,008



Supplemental

*Two-Year Comparison
2018-19 To 2019-20*

*In\$ite Expenditures
All Funds*

	2018-19 Approved Budget	2019-20 Proposed Budget	2018-19 to 2019-20 Increase/ (Decrease) Percent Change	
Instruction	\$ 310,385,152	\$ 332,687,705	\$ 22,302,553	7.19%
Face to Face Teaching				
Instruction Teachers				
Substitutes				
Instructional Paraprofessional/Teacher Assistants				
Classroom Materials				
Pupil Use Technology and Software				
Instructional Materials, Supplies, and Trips				
Instructional Support	64,396,078	65,777,778	1,381,700	2.15%
Pupil Support				
Guidance and Counseling				
Library and Media				
Extracurricular				
Student Health and Services				
Teacher Support				
Curriculum Development				
In-Service and Staff Training				
Program Support				
Program Development				
Therapists, Psychologists, and Evaluations				
Operations	105,165,619	108,609,091	3,443,472	3.27%
Non-Instructional Pupil Services				
Transportation				
Food Service				
Safety				
Facilities				
Building Upkeep, Utilities, and Maintenance				
Business Services				
Data Processing				
Business Operations				
Other Commitments	170,767,338	142,897,895	(27,869,443)	-16.32%
Capital Outlays				
Capital Projects				
Out-Of-District Obligations Contracts				
Charter School Pass Thru's				
Transfers				
Leadership				
School Leadership	32,578,940	33,533,539	954,599	2.93%
Principals and Assistant Principal Salaries				
School Office				
Program Management				
Deputies, Sr. Administrators, Research and Program Evaluators				
Leadership Services				
Superintendent and School Board				
Legal				
Total Expenditures	\$ 683,293,127	\$ 683,506,008	\$ 212,881	0.03%