

2021-22

Superintendent's

Comprehensive Budget



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Overview of Comprehensive Budget

Summary of the 2021-22 Proposed Budget

The 2021-22 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 2021-22 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.

When the 2020-21 budget was developed, the District expected to serve approximately 841 new students. Due to the impact of the COVID-19 pandemic, the District's 2020-21 K-12 45-day average daily membership (ADM) was 42,578. This was 1,024 reduction from the 2019-20 K-12 45-day ADM for a total budgeted reduction of 1,865 students. The proposed budget for 2021-22 anticipates that the students who left in 2020-21 will return 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.

On September 23, 2019, the Board of Education approved funding to conduct a comprehensive employee compensation study. On June 1, 2020, the results from the study were presented to the Board of Education. The study reviewed approximately 6,235 positions and 203 job titles within the District. The classification of positions was evaluated with regard to the level of complexity, responsibility, and knowledge to determine proper placement within the new salary structure. In addition, a comparison to relevant markets/competitors was conducted and recommendations were developed for a competitive classification and compensation structure with several corresponding implementation options.

When the 2020-21 comprehensive budget was reviewed by the Board, there was a great deal of uncertainty regarding State funding with the non-passage of the 2020-21 State budget due to the potential impacts of the COVID-19 pandemic. Due to these factors, the implementation of the study was postponed for 2020-21.

Incorporated in the 2021-22 budget is the complete implementation of the study. All employees will receive a compensation increase either through the impact of the study, the application of the STEP increase and/or the \$1,000 increase in teacher salaries as mandated by the State.

The District will incur additional operating expenses for the 2021-22 fiscal year. These include increases in employee retirement, longevity increases, and other fixed costs.

The revenue projections incorporated in this document are generally based on the House Ways and Means 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. We are projecting a 1.5% growth rate for real property in 2021-22 based on anticipated 2020-21 collections.

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 1.23% and the population increase for the County has not been released by the South Carolina Revenue and Fiscal Affairs Office due to receipt of the 2020 census.

The proposed 2021-22 General Fund budget indicates the utilization of \$19.5 million of the unassigned fund balance. The projected fund balance at June 30, 2021, for the General Fund is expected to be \$135.8 million. This amount maintains the Board established minimum of 15% and provides adequate reserves for 2021-22.

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>2020-21</u>	<u>2021-22</u>	<u>Change</u>
General Fund	\$460,596,649	\$484,827,395	\$24,230,746
Special Revenue Fund	38,819,168	71,183,674	32,364,506
Education Improvement Act Fund	30,275,610	29,976,444	(299,166)
Food Service Fund	22,431,672	21,942,299	(489,373)
Pupil Activity Fund	7,053,709	7,457,282	403,573
Total Operations	559,176,808	615,387,094	56,210,286
Debt Service Fund	93,199,871	97,599,626	4,399,755
School Building Fund	59,480,963	53,640,271	(5,840,692)
Total Capital	152,680,834	151,239,897	(1,440,937)
Comprehensive Budget (total)	\$711,857,642	\$766,626,991	\$54,769,349
Millage required for General Fund	118.1 mills	118.1 mills	No change
Millage required for Debt Service	10.0 mills	10.0 mills	No change
Total millage required	128.1 mills	128.1 mills	No change
Student enrollment	42,366*	44,218	1,852

*Actual 2020-21 45-day average daily membership for K-12

General Fund

For fiscal year 2021-22, the proposed budget for the General Fund of the School District is \$484,827,395. Approximately 49.9% of the revenue to support this fund is generated locally through property taxes, Medicaid reimbursements, and other local revenue. 46.4% 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 3.7% 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 3,688 professional positions and 1,774.5 classified positions. 86.3% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 13.7% 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 Horry County Schools from the General Fund is approximately \$10,964, which is a slight increase over the 2020-21 amount of \$10,880. This budget will support the education of approximately 44,218 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 enrollment changes (\$834,064)

Operational Expectation OE-4 Personnel Administration

- Implementation of comprehensive employee compensation study \$9,408,363

Operational Expectation OE-5 Financial Planning

- 2020-21 teacher STEP reinstatement \$4,586,046
- STEP increase 6,108,197
- \$1000 increase to teacher salary schedule (includes nurses) 5,806,740
- Increase in employer retirement rate 3,477,473
- Decrease in group health insurance (1,166,229)
- Increase substitute salaries 1,262,257
- Salary/benefit adjustments from prior year (6,178,529)

Operational Expectation OE-7 Asset Protection

- Penthouse service contract \$73,080
- Electrical lighting maintenance contract 40,000
- Solar array maintenance contract 64,000

Other

- Increase in property insurance/copier lease \$1,130,262
- Charter school increase 453,150

Special Revenue Fund

For fiscal year 2021-22, the proposed budget for the Special Revenue Fund of the School District is \$71,183,674. Approximately 2.4% of the revenue to support this fund is generated locally through after school childcare programs. 4.4% of the revenue is generated from the State in the form of various initiatives including: EEDA career specialists, PEBA and student health and fitness. 93% 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, CRRSA (Coronavirus Response and Relief Supplemental Appropriations Act), and other various supplementary programs. The remaining .2% 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 215.5 professional positions and 172.5 classified positions. 47.6% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 52.4% 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 (with the exception CRRSA funds) of must supplement NOT supplant the regular education program.

Expenditure changes include:

Operational Expectation OE-4 Personnel Administration

- Implementation of comprehensive employee compensation study \$589,912

Operational Expectation OE-5 Financial Planning

- 2020-21 teacher STEP reinstatement \$229,349
- STEP increase 385,447
- \$1000 increase to teacher salary schedule (includes nurses) 287,693
- Increase in employer retirement rate 223,333
- Decrease in group health insurance (301,525)

Operational Expectation OE-10 Instructional Program

- Targeted assistance for students in identified socio/economic areas and/or geographic clusters (\$485,784)

Other

- ESSER II funding plan for 2021-22 \$32,480,311
- After school childcare programs (693,682)

Education Improvement Act Fund

For fiscal year 2021-22, the proposed budget for the Education Improvement Act Fund of the School District is \$29,976,444.

The expenditure side of this budget supports salaries and benefits for 86.5 professional positions and 12.5 classified positions. 38.1% of the entire operational budget is dedicated to employee compensation (salaries and benefits). An additional 43.2% is transferred to the General Fund as EIA teacher salary increase. The remaining 18.7% 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-4 Personnel Administration

- Implementation of comprehensive employee compensation study \$187,308

Operational Expectation OE-5 Financial Planning

- 2020-21 teacher STEP reinstatement \$24,911
- STEP increase 101,976
- \$1000 increase to teacher salary schedule (includes nurses) 30,158
- Increase in employer retirement rate 56,797
- Decrease in group health insurance (67,432)

Operational Expectation OE-10 Instructional Program

- Targeted assistance for at-risk students (\$433,964)

Other

- National board certification (\$269,771)
- Transfer to General Fund for teacher salary/fringe benefit increases 199,186



Debt Service Fund

For fiscal year 2021-22, the proposed budget for the Debt Service Fund of the School District is \$97,599,626. 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 6/30/21	Sept 2021 Payments	March 2022 Payments	Delayed Delivery March 1, 2022	Total FY 2022	Balance 6/30/22
\$54.965 Refunding 2011A (Ref)	7,940,000					-
<i>Principal</i>		-	7,940,000		7,940,000	
<i>Interest</i>		198,500	198,500		397,000	
\$59.455 Refunding 2012A (Ref 2005A)	36,550,000			(33,095,000)		-
<i>Principal</i>		-	3,455,000		3,455,000	
<i>Interest</i>		735,413	735,413		1,470,826	
\$110.81 Refunding 2015A (Ref 2006A)	108,005,000					107,785,000
<i>Principal</i>		-	220,000		220,000	
<i>Interest</i>		2,266,663	2,266,663		4,533,326	
\$32.97 Refunding 2015B (Ref 2007AB)	17,505,000					11,105,000
<i>Principal</i>		-	6,400,000		6,400,000	
<i>Interest</i>		392,975	392,975		785,950	
\$125 Million 2016A (8%)	76,730,000					58,960,000
<i>Principal</i>		-	17,770,000		17,770,000	
<i>Interest</i>		1,918,250	1,918,250		3,836,500	
\$72.78 Million 2016B (SOB)	44,675,000					34,330,000
<i>Principal</i>		-	10,345,000		10,345,000	
<i>Interest</i>		1,116,875	1,116,875		2,233,750	
\$33.235 Million 2022 (Delayed Delivery)	-			33,235,000		33,235,000
<i>Principal</i>		-	-		-	
<i>Interest</i>		-	-		-	
	291,405,000	6,628,676	52,758,676	140,000	59,387,352	245,415,000

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



School Building Fund

For fiscal year 2021-22, the proposed budget for the School Building Fund of the School District is \$53,640,271. As projects in the School Building Fund may span multiple years, this budget reflects the projected expenditures for the 2021-22 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

• Construction of SOAR Academy	\$1,833,863
• Athletic Improvements	3,134,997
• 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	10,794,387
• Contingency	4,496,048
• Construction Management	1,116,456
• 2021-22 Classroom Technology and Laptop Initiative	3,100,000
• Devices and Infrastructure for the PDL Initiative	6,000,000
• Current Technology Initiatives	6,000,000
• Contingency for Future ERP System Upgrades	4,073,611

SOAR Academy



District Wide Athletic Improvements



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 2021-22, the proposed budget for the Food Service Fund of the School District is \$21,942,299.

The expenditure side of this budget supports salaries and benefits for 3 professional positions and 321.5 classified positions. 56.3% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 43.7% is committed to the purchase of supplies, food, and the payment of indirect cost charges to the General Fund. Continuing for 2021-22, the Food Service Fund will account for all fringe benefit costs with the General Fund providing funding for the excess cost.

Operational Expectation OE-4 Personnel Administration

- Implementation of comprehensive employee compensation study \$311,941

Operational Expectation OE-5 Financial Planning

- Net decrease of 2.5 cafeteria workers & change in employee hours (\$101,800)
- STEP increase 168,062
- Increase in retirement 100,454
- Decrease in group health insurance (116,567)
- Increase in technology and other purchased services 11,400
- Decrease in food purchases and supplies (732,938)
- Decrease in equipment purchases (147,200)
- Increase in indirect cost transfer to General Fund 17,275



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 2021-22, the proposed budget for the Pupil Activity Fund of the School District is \$7,457,282.



Revenue Changes 2021-2022

GENERAL FUND: \$15,749,282

Local Revenue: \$10,706,093

Ad Valorem Taxes \$11,523,443	<ul style="list-style-type: none">Includes current and delinquent taxes. Projected value of a mill for 2021-22 is \$1,799,740.
Penalties on Taxes (\$78,828)	<ul style="list-style-type: none">Based on 2019-20 audited revenue.
Revenue in Lieu of Taxes \$1,572,696	<ul style="list-style-type: none">Based on 2020-21 projected revenue. This is revenue received from the Multicounty Business Park Fee In lieu of Taxes and a distribution from the Myrtle Beach Airforce Base TIF.
Interest on Investments (\$2,251,874)	<ul style="list-style-type: none">Based upon current investments held by County Treasurer and projected interest earnings on overnight deposits.
Medicaid Reimbursement \$186,465	<ul style="list-style-type: none">Based on reimbursement billing for 2019-20. 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 (\$245,809)	<ul style="list-style-type: none">Based on 2019-20 audited revenues.

Intergovernmental Revenue: \$4,928

Payments from Other Gov Units \$4,928	<ul style="list-style-type: none">Revenue received for services rendered to students from other school districts. Based on 2019-20 audited revenue.
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State Revenue: \$2,973,276

Restricted Grants \$622,222	<ul style="list-style-type: none">• Handicapped Transportation, Home Schooling, and School Bus Drivers Salary. Based upon actual 2019-20 revenue received and the current State allocation.
State Aid to Classrooms – Teacher Salary \$5,043,883	<ul style="list-style-type: none">• Based on the Senate Finance version of the State budget
State Aid to Classrooms – Fringe Formulae (365,601)	<ul style="list-style-type: none">• Based on the Ways and Means version of the State budget.
Retiree Insurance (\$27,460)	<ul style="list-style-type: none">• Based on the Ways and Means version of the State budget.
State Aid to Classroom – EFA Formula (\$3,084,913)	<ul style="list-style-type: none">• Based on a 1,852 projected increase in student enrollment and the current base student cost of \$2,516 as recommended by the Senate Finance Committee.
Reimbursement for Local Property Tax Relief \$451,364	<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 the 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

\$75,294

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 2019-20 actual collections.

Other State Revenue

\$258,487

- Based on 2019-20 audited revenue.

Federal Revenue: (\$181,697)

Other Federal Revenue

(\$181,697)

- Reimbursement for ROTC salaries. Based on 2019-20 audited revenue.

Other Financing Sources: \$2,246,682

Transfers from Other Funds

\$42,127

- Based on current State allocations. Includes: EIA teacher's salary increase and fringe transfer.

Transfers/Indirect Cost

\$2,211,937

- Based on projected Food Service and other Federal program costs.

Other Revenue

(\$7,382)

- Based on 2019-20 audited revenue.

SPECIAL REVENUE FUND: \$32,364,506

Local Revenue (\$725,618)

Other Local Revenues

(\$725,618)

- Includes revenue projections for after-school programs at twenty-three elementary schools.

State Revenue: \$52,501

Student Health & Fitness – Nurses (\$4,983)	Based on current State allocation.
Other State Revenues \$57,484	<ul style="list-style-type: none">Includes First Steps, Student Health and Fitness, and Reimbursement for the Twelve-Month Agriculture Program.

Federal Revenue: \$33,037,623

Title I (\$493,481)	<ul style="list-style-type: none">Based on the 2020-21 allocation and estimated carryover.
IDEA \$771,839	<ul style="list-style-type: none">Based on the 2020-21 allocation and estimated carryover.
SSAE (Student Support and Academic Enrichment) Grant \$190,828	<ul style="list-style-type: none">Estimated carryover from 2019-20.
SC CARES ESSER II (Education Stabilization Fund for Elementary and Secondary School Emergency Relief) \$32,480,311	<ul style="list-style-type: none">Based on the current State allocation and estimated expenditures for 2021-22.
Other Federal Revenues \$88,126	<ul style="list-style-type: none">Includes IDEA Preschool, Vocational Aid, Title III-ESOL, Improving Teacher Quality, and Adult Education.

EDUCATION IMPROVEMENT ACT FUND: (\$299,166)

State Revenue: (\$299,166)

<p>At Risk Student Learning (\$433,964)</p>	<ul style="list-style-type: none"> Based on the House Ways and Means version of the State budget plus \$1,292,882 projected carryover.
<p>Four-Year-Old Early Childhood (\$126,945)</p>	<ul style="list-style-type: none"> Based on current State allocation.
<p>Career and Technology Education \$36,707</p>	<ul style="list-style-type: none"> Based on current State allocation.
<p>National Board Certification (\$269,771)</p>	<ul style="list-style-type: none"> Based on current National Board Certified Teachers. Horry County School District currently has 246.50 teachers with this designation & will have 228.50 in 2021-22.
<p>Adult Education \$537</p>	<ul style="list-style-type: none"> Based on current State allocation.
<p>Teacher Salary Increase \$203,625</p>	<ul style="list-style-type: none"> Based on House Ways and Means version of the State budget.
<p>School Employer's Contributions (\$4,439)</p>	<ul style="list-style-type: none"> Based on House Ways and Means version of the State budget.
<p>Aid to Districts \$432,364</p>	<ul style="list-style-type: none"> Based on House Ways and Means version of the State budget plus \$855,195 projected carryover.
<p>Other State Revenues (\$137,280)</p>	<ul style="list-style-type: none"> Includes ADEPT, EIA Reading Coaches, CDEP Program, Summer Reading Program, EEDA Supplies & Materials, and Teacher Supplies. Based on current State allocations.

DEBT SERVICE FUND: \$8,956,423

Local Revenue: \$8,735,909

<p>Ad Valorem Taxes \$1,615,685</p>	<ul style="list-style-type: none"> Includes current and delinquent taxes. Projected value of a mill for 2021-22 is \$2,542,003.
<p>Penalties on Taxes \$27,688</p>	<ul style="list-style-type: none"> Based upon 2020-21 projected revenue.
<p>Other Property Tax Revenue \$8,104,191</p>	<ul style="list-style-type: none"> Based upon projected 2020-21 receipts of the Education Capital Improvement Sales and Use Tax.
<p>Revenue in Lieu of Taxes \$90,782</p>	<ul style="list-style-type: none"> Based upon 2020-21 projected revenue.
<p>Interest on Investments (\$1,102,437)</p>	<ul style="list-style-type: none"> Based upon current investments held by County Treasurer and projected interest earnings on overnight deposits.

State Revenue: \$220,514

<p>Homestead Exemption \$106,989</p>	<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 2020-21 projected revenue.
<p>Manufacturer's Depreciation Reimbursement \$1,567</p>	<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 2020-21 projected revenue.
<p>Other State Property Tax Revenue \$111,958</p>	<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 2020-21 projected revenue.

SCHOOL BUILDING FUND: \$7,816,957

Local Revenue: (\$474,282)

Interest on Investments
(\$474,282)

- Based upon current investments and cash flow projections.

Intergovernmental Revenue: \$291,239

E-Rate Reimbursement
\$291,239

- Projected E-Rate reimbursement for technology infrastructure upgrades.

Other Financing Sources: \$8,000,000

Transfer from Debt Service Fund
\$8,000,000

- In 2021-22, the District plans to transfer proceeds in the amount of \$38.2 million from the Education Capital Improvement Sales Tax for:
 - Construction Management - \$1,116,456
 - Short-term Capital Plan - \$37,083,544

FOOD SERVICE FUND: (\$489,373)

Local Revenue: (\$715,660)

Lunch Sales to Pupils
(\$39,000)

- Based on current revenue and projected average daily participation.

Special Sales to Pupils
(\$377,565)

- Based on current revenue and projected average daily participation.

Lunch Sales to Adults
(\$235,465)

- Based on current revenue and projected average daily participation.

Special Sales to Adults
(\$18,630)

- Based on current revenue and projected average daily participation.

Other Local Revenue
(\$45,000)

- Based on current revenue and projected average daily participation.

Federal Revenue: \$215,103

School Lunch Program
\$215,103

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

Other Financing Sources: \$11,184

Transfer from Other Funds
\$11,184

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

PUPIL ACTIVITY FUND: 403,573

Local Revenue: \$403,573

Other Local Revenue
\$403,573

- Based upon 2020-21 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	\$ 329,100,631	\$ 11,392,080	\$ 340,492,711	50.33%
Intergovernmental	1,814,229	-	1,814,229	0.27%
State	250,056,499	15,500	250,071,999	36.96%
Federal	66,788,371	17,373,203	84,161,574	12.44%
Total Revenues	\$ 647,759,730	\$ 28,780,783	\$ 676,540,513	100.00%
Expenditures/Expenses:				
Instruction	\$ 363,630,520	\$ 56,868	\$ 363,687,388	53.76%
Supporting Services	219,810,059	28,456,539	248,266,598	36.70%
Community Services	2,324,704	-	2,324,704	0.34%
Debt Services	59,399,626	-	59,399,626	8.78%
Facilities Acquisitions and Construction Services	26,880,039	-	26,880,039	3.97%
Total Expenditures/Expenses	\$ 672,044,948	\$ 28,513,407	\$ 700,558,355	100.00%
Excess of Revenues Over (Under) Expenditures/Expenses	\$ (24,285,218)	\$ 267,376	\$ (24,017,842)	
Other Financing Sources (Uses):				
Payments to Other Governmental Units	\$ (189,000)	\$ -	\$ (189,000)	1.78%
Medicaid Payments to SDE	(843,166)	-	(843,166)	7.92%
Payments to Public Charter Schools	(9,640,540)	-	(9,640,540)	90.59%
Sale of Fixed Assets	30,781	-	30,781	(0.29%)
Transfers from Other Funds	50,753,697	618,798	51,372,495	482.74%
Transfers from Other Funds/Indirect Cost	4,023,435	-	4,023,435	(37.81%)
Transfers to Other Funds	(51,372,495)	-	(51,372,495)	(482.74%)
Transfers to Other Funds/Indirect Cost	(3,137,261)	(886,174)	(4,023,435)	37.81%
Total Other Financing Sources (Uses)	\$ (10,374,549)	\$ (267,376)	\$ (10,641,925)	100.00%
Excess of Revenues Over (Under) Expenditures/Expenses and Other Financing Sources (Uses)	\$ (34,659,767)	\$ -	\$ (34,659,767)	
Fund Balance/Retained Earnings, July 1	232,026,643	9,845,085	241,871,728	
Fund Balance/Retained Earnings, June 30	\$ 197,366,876	\$ 9,845,085	\$ 207,211,961	

	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Total All Governmental Funds
Revenues:						
Local	\$ 232,211,649	\$ 1,748,988	\$ -	\$ 95,082,838	\$ 57,156	\$ 329,100,631
Intergovernmental	120,167	-	-	-	1,694,062	1,814,229
State	215,891,869	3,122,406	29,976,444	1,065,780	-	250,056,499
Federal	604,791	66,183,580	-	-	-	66,788,371
Total Revenues	\$ 448,828,476	\$ 71,054,974	\$ 29,976,444	\$ 96,148,618	\$ 1,751,218	\$ 647,759,730
Expenditures:						
Instruction	\$ 297,315,816	\$ 36,484,934	\$ 14,275,225	\$ -	\$ 15,554,545	\$ 363,630,520
Supporting Services	177,939,708	27,915,018	2,749,646	-	11,205,687	219,810,059
Community Services	34,296	2,290,408	-	-	-	2,324,704
Debt Services	-	-	-	59,399,626	-	59,399,626
Facilities Acquisitions & Construction Services	-	-	-	-	26,880,039	26,880,039
Total Expenditures	\$ 475,289,820	\$ 66,690,360	\$ 17,024,871	\$ 59,399,626	\$ 53,640,271	\$ 672,044,948
Excess of Revenues Over (Under) Expenditures	\$ (26,461,344)	\$ 4,364,614	\$ 12,951,573	\$ 36,748,992	\$ (51,889,053)	\$ (24,285,218)
Other Financing Sources (Uses):						
Payments to Other Governmental Units	\$ (189,000)	\$ -	\$ -	\$ -	\$ -	\$ (189,000)
Medicaid Payments to SDE	(843,166)	-	-	-	-	(843,166)
Payments to Public Charter Schools	(7,757,911)	(1,356,053)	(526,576)	-	-	(9,640,540)
Sale of Fixed Assets	30,781	-	-	-	-	30,781
Transfer from Other Funds	12,424,997	128,700	-	-	38,200,000	50,753,697
Transfer from Other Funds/Indirect Cost	4,023,435	-	-	-	-	4,023,435
Transfer to Other Funds	(747,498)	-	(12,424,997)	(38,200,000)	-	(51,372,495)
Transfer to Other Funds/Indirect Cost	-	(3,137,261)	-	-	-	(3,137,261)
Total Other Financing Sources (Uses)	\$ 6,941,638	\$ (4,364,614)	\$ (12,951,573)	\$ (38,200,000)	\$ 38,200,000	\$ (10,374,549)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (19,519,706)	\$ -	\$ -	\$ (1,451,008)	\$ (13,689,053)	\$ (34,659,767)
Fund Balance, July 1	135,768,774	2,349,377	-	40,925,643	52,982,849	232,026,643
Fund Balance, June 30	\$ 116,249,068	\$ 2,349,377	\$ -	\$ 39,474,635	\$ 39,293,796	\$ 197,366,876

	Proprietary Fund Type Food Service Fund	Fiduciary Fund Type Pupil Activity Fund	Total Proprietary And Fiduciary Funds
Revenues:			
Local	\$ 3,934,798	\$ 7,457,282	\$ 11,392,080
State	15,500	-	15,500
Federal	17,373,203	-	17,373,203
Total Revenues	\$ 21,323,501	\$ 7,457,282	\$ 28,780,783
Expenses/Expenditures:			
Instruction	\$ -	\$ 56,868	\$ 56,868
Supporting Services	21,056,125	7,400,414	28,456,539
Total Expenses/Expenditures	\$ 21,056,125	\$ 7,457,282	\$ 28,513,407
Excess of Revenues Over (Under)			
Expenses/Expenditures	\$ 267,376	\$ -	\$ 267,376
Other Financing Sources (Uses):			
Transfers from Other Funds	\$ 618,798	\$ -	\$ 618,798
Transfers to Other Funds/Indirect Cost	(886,174)	-	(886,174)
Total Other Financing Sources (Uses)	\$ (267,376)	\$ -	\$ (267,376)
Excess of Revenues Over (Under)			
Expenses/Expenditures and Other			
Financing Sources (Uses)	\$ -	\$ -	\$ -
Retained Earnings/Fund Balance, July 1	4,142,223	5,702,862	9,845,085
Retained Earnings/Fund Balance, June 30	\$ 4,142,223	\$ 5,702,862	\$ 9,845,085

*Two-Year Comparison
2020-21 To 2021-22*

*Comparative Budget Summary
General Fund*

	2020-21 Adopted Budget	2021-22 Proposed Budget	2020-21 to 2021-22	
			Increase/ (Decrease)	Percent Change
Revenues:				
Local				
Ad Valorem Taxes	\$ 204,474,445	\$ 215,997,888	\$ 11,523,443	5.64%
Medicaid Reimbursement	3,093,839	3,280,304	186,465	6.03%
Other	13,937,272	12,933,457	(1,003,815)	(7.20%)
Intergovernmental	115,239	120,167	4,928	4.28%
State				
State Aid to Classrooms - EFA Formula	88,434,545	85,349,632	(3,084,913)	(3.49%)
State Aid to Classrooms - Fringe Formula	39,725,607	39,360,006	(365,601)	(0.92%)
State Aid to Classrooms - Teacher Salary	8,440,393	13,484,276	5,043,883	59.76%
ACT 388	40,921,101	41,372,465	451,364	1.10%
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	820,620	118,796	16.93%
Other	19,042,679	19,852,426	809,747	4.25%
Federal				
ROTC	786,488	604,791	(181,697)	(23.10%)
Total Revenue	\$ 435,325,876	\$ 448,828,476	\$ 13,502,600	3.10%
Expenditures:				
Instruction				
Salaries	\$ 189,096,660	\$ 198,619,890	\$ 9,523,230	5.04%
Employee Benefits	81,556,988	86,499,647	4,942,659	6.06%
Purchased Services	4,124,302	4,118,920	(5,382)	(0.13%)
Materials & Supplies	7,896,948	8,004,961	108,013	1.37%
Capital Outlay	59,295	30,029	(29,266)	(49.36%)
Other	47,650	42,369	(5,281)	(11.08%)
Total Instruction	\$ 282,781,843	\$ 297,315,816	\$ 14,533,973	5.14%
Supporting Services				
Salaries	\$ 84,121,649	\$ 89,572,614	\$ 5,450,965	6.48%
Employee Benefits	41,732,537	43,866,723	2,134,186	5.11%
Purchased Services	18,074,398	19,360,346	1,285,948	7.11%
Materials & Supplies	20,602,577	20,753,342	150,765	0.73%
Capital Outlay	2,991,733	2,962,560	(29,173)	(0.98%)
Other	1,155,520	1,424,123	268,603	23.25%
Total Supporting Services	\$ 168,678,414	\$ 177,939,708	\$ 9,261,294	5.49%

*Two-Year Comparison
2020-21 To 2021-22*

*Comparative Budget Summary
General Fund*

	2020-21 Adopted Budget	2021-22 Proposed Budget	2020-21 to 2021-22	
			Increase/ (Decrease)	Percent Change
Community Services				
Salaries	\$ 21,367	\$ 22,353	\$ 986	(4.61%)
Employee Benefits	11,494	11,943	449	3.91%
Total Community Services	\$ 32,861	\$ 34,296	\$ 1,435	4.37%
Total Expenditures	\$ 451,493,118	\$ 475,289,820	\$ 23,796,702	5.27%
Excess of Revenues Over (Under) Expenditures	\$ (16,167,242)	\$ (26,461,344)	\$ (10,294,102)	63.67%
Other Financing Sources (Uses):				
Payments to Other Governmental Units	\$ (219,290)	\$ (189,000)	\$ (30,290)	(13.81%)
Medicaid Payments to SDE	(843,166)	(843,166)	-	-
Payments to Public Charter Schools	(7,304,761)	(7,757,911)	453,150	6.20%
Transfer from Other Funds	12,382,870	12,424,997	42,127	0.34%
Transfer from Other Funds/Indirect Cost	1,811,498	4,023,435	2,211,937	122.11%
Sale of Fixed Assets	38,163	30,781	(7,382)	(19.34%)
Transfer to Other Funds	(736,314)	(747,498)	11,184	1.52%
Total Other Financing Sources (Uses)	\$ 5,129,000	\$ 6,941,638	\$ 2,680,726	52.27%
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (11,038,242)	\$ (19,519,706)		
Projected Fund Balance, June 30	\$ 118,047,748	\$ 135,768,774		
Non-Spendable for Inventory and Prepayments	(3,944,740)	(5,700,092)		
Assigned for School Carryover Budgets	(1,099,735)	(764,874)		
Assigned for Central Carryover Budgets	(5,122,429)	(7,530,793)		
Assigned for Next Year's Budget	(11,038,242)	(19,519,706)		
Minimum Fund Balance	(65,233,203)	(66,882,471)		
Unassigned Fund Balance	\$ 31,609,399	\$ 35,370,838		



*Budgeted Revenues and
Other Financing Sources*

*Three-Year Comparison
2019-20 To 2021-22*

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

Revenues by Source	2019-20	2020-21	2021-22	2020-21 to 2021-22	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
LOCAL					
Ad Valorem Taxes	\$ 228,263,659	\$ 228,656,300	\$ 241,795,428	\$ 13,139,128	5.75%
Penalties on Taxes	2,062,258	2,130,126	2,078,986	(51,140)	(2.40%)
Education Capital Improvement Sales/Use Tax Act	64,609,533	59,784,610	67,888,801	8,104,191	13.56%
Revenue in Lieu of Taxes	4,263,306	3,273,879	3,763,954	490,075	14.97%
Revenue in Lieu of Taxes (MCBP)	6,429,111	6,063,581	7,236,984	1,173,403	19.35%
Regular Day School from Patrons	49,675	59,190	49,675	(9,515)	(16.08%)
Tuition-Summer School from Patrons	375	-	-	-	-
Interest on Investments	4,615,131	4,802,072	987,730	(3,814,342)	(79.43%)
Lunch Sales to Pupils	2,600,935	3,422,568	3,383,568	(39,000)	(1.14%)
Breakfast Sales to Pupils	3,800	6,145	6,145	-	-
Ala Carte Sales to Pupils	329,151	506,390	128,825	(377,565)	(74.56%)
Lunch Sales to Adults	358,269	593,780	358,315	(235,465)	(39.66%)
Breakfast Sales to Adults	2,542	2,565	2,565	-	-
Ala Carte Sales to Adults	28,957	41,710	23,080	(18,630)	(44.67%)
Admissions	940,233	5,937	14,112	8,175	137.70%
Bookstore Sales	30,508	47,221	84,293	37,072	78.51%
Pupil Organization Memberships Dues and Fees	33,739	34,920	40,856	5,936	17.00%
Student Fees	267,151	3,965	3,949	(16)	(0.40%)
Other Pupil Activity Income	4,357,105	6,441,375	6,791,859	350,484	5.44%
SUBTOTAL LOCAL REVENUES	\$ 319,245,438	\$ 315,876,334	\$ 334,639,125	\$ 18,762,791	5.94%

*Three-Year Comparison
2019-20 To 2021-22*

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

Revenues by Source	2019-20	2020-21	2021-22	2020-21 to 2021-22	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
LOCAL (continued)					
Rentals	\$ 97,108	\$ 163,748	\$ 103,127	\$ (60,621)	(37.02%)
Contributions & Donations From Private Sources	323,283	179,735	205,541	25,806	14.36%
Medicaid Reimbursement	3,280,304	3,093,839	3,280,304	186,465	6.03%
Refund of Prior Years' Expenditures	207,816	346,457	207,297	(139,160)	(40.17%)
Receipt of Insurance Proceeds	680,085	-	-	-	-
Receipt of Legal Settlements	308	-	-	-	-
Revenue from Other Local Sources	4,000,794	2,902,583	2,057,317	(845,266)	(29.12%)
TOTAL LOCAL REVENUES	\$ 327,835,136	\$ 322,562,696	\$ 340,492,711	\$ 17,930,015	5.56%

Funding Sources:

General Fund	\$ 222,852,619	\$ 221,505,556	\$ 232,211,649	\$ 10,706,093	4.83%
Special Revenue Fund	3,383,282	2,474,606	1,748,988	(725,618)	(29.32%)
Debt Service Fund	91,020,547	86,346,929	95,082,838	8,735,909	10.12%
School Building Fund	568,043	531,438	57,156	(474,282)	(89.25%)
Food Service Fund	3,506,943	4,650,458	3,934,798	(715,660)	(15.39%)
Pupil Activity Fund	6,503,702	7,053,709	7,457,282	403,573	5.72%

INTERGOVERNMENTAL

Payments from Other Governmental Units	\$ 1,018,019	\$ 1,518,062	\$ 1,814,229	\$ 296,167	19.51%
TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,018,019	\$ 1,518,062	\$ 1,814,229	\$ 296,167	19.51%

Funding Sources:

General Fund	\$ 120,167	\$ 115,239	\$ 120,167	\$ 4,928	4.28%
Special Revenue Fund	2,040	-	-	-	-
School Building Fund	895,812	1,402,823	1,694,062	291,239	20.76%

*Three-Year Comparison
2019-20 To 2021-22*

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

Revenues by Source	2019-20	2020-21	2021-22	2020-21 to 2021-22	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
STATE					
Twelve Month Agriculture Program	\$ 78,833	\$ 60,093	\$ 60,093	\$ -	-
Education & Economic Development Act	1,208,483	1,367,437	1,367,437	-	-
Student Health & Fitness	319,795	319,249	310,076	(9,173)	(2.87%)
Handicapped Transportation	30,841	36,100	30,841	(5,259)	(14.57%)
Home Schooling	622	621	622	1	0.16%
Student Health & Fitness-Nurses	840,273	898,223	893,240	(4,983)	(0.55%)
Food Service Program Aid	-	15,500	15,500	-	-
Adult Education	17,691	-	-	-	-
School Bus Drivers Salary	3,683,317	3,070,146	3,683,317	613,171	19.97%
EAA Bus Driver Salary and Fringe	9,332	5,199	9,332	4,133	79.50%
Transportation Workers' Compensation	191,234	191,234	201,410	10,176	5.32%
Retiree Insurance	12,433,681	12,433,681	12,406,221	(27,460)	(0.22%)
State Aid to Classrooms-Teacher Salary Increase	9,115,792	-	-	-	-
Education License Plates	34	-	-	-	-
Other State Revenue	2,851	-	-	-	-
SUBTOTAL STATE REVENUES	\$ 27,932,779	\$ 18,397,483	\$ 18,978,089	\$ 580,606	3.16%

*Three-Year Comparison
2019-20 To 2021-22*

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

Revenues by Source	2019-20	2020-21	2021-22	2020-21 to 2021-22	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
STATE (continued)					
State Aid to Classrooms - EFA Formula	85,839,565	88,434,545.00	85,349,632	(3,084,913)	(3.49%)
State Aid to Classrooms - Teacher Salary	-	8,440,393	13,484,276	5,043,883	59.76%
State Aid to Classrooms - Fringe Formula	39,725,607	39,725,607	39,360,006	(365,601)	(0.92%)
Adept	47,124	46,759	42,623	(4,136)	(8.85%)
Arts in Education	84,701	-	-	-	-
Formative Assessment	149,929	209,833	209,833	-	-
Career Ready Assessments	100,347	290,000	290,000	-	-
Science Kits Refurbishment	107,961	136,427	137,920	1,493	1.09%
Industry Certificates	41,028	10,000	10,000	-	-
EAA Retraining Grant	900,408	1,006,186	1,042,893	36,707	3.65%
National Board Salary Supplement	2,494,912	2,321,878	2,052,107	(269,771)	(11.62%)
Teacher of the Year Awards	1,077	1,077	1,077	-	-
At Risk Student Learning	5,139,264	6,312,943	5,878,979	(433,964)	(6.87%)
EIA Reading Coaches	1,554,540	1,542,390	1,452,935	(89,455)	(5.80%)
Four-Year-Old Early Childhood Program	2,432,867	1,907,336	1,780,391	(126,945)	(6.66%)
CDEP Program	69,409	72,715	5,111	(67,604)	(92.97%)
Teacher Salary Increase	10,068,113	10,224,953	10,428,578	203,625	1.99%
School Employer's Contributions	2,568,548	2,509,516	2,505,077	(4,439)	(0.18%)
SUBTOTAL STATE REVENUES	\$ 179,258,179	\$ 181,590,041	\$ 183,009,527	\$ 1,419,486	0.78%

*Three-Year Comparison
2019-20 To 2021-22*

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

Revenues by Source	2019-20	2020-21	2021-22	2020-21 to 2021-22	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
STATE (continued)					
Adult Education	\$ 514,172	\$ 646,321	\$ 646,858	\$ 537	0.08%
Summer Reading Program	4,776	217,362	278,879	61,517	28.30%
State Priority Schools	428,000	-	-	-	-
Teacher Supplies	878,900	886,798	897,875	11,077	1.25%
Aid to Districts	2,049,520	1,845,398	2,277,762	432,364	23.43%
EAA Homework Center Grants	86,875	-	-	-	-
EEDA Supplies & Materials	-	87,718	37,546	(50,172)	(57.20%)
Other EIA Revenue	153,816	-	-	-	-
School Safety-Facility & Infrastructure Safety Upgrades	105,800	-	-	-	-
SUBTOTAL STATE REVENUES	\$ 183,480,038	\$ 185,273,638	\$ 187,148,447	\$ 1,874,809	1.01%

*Three-Year Comparison
2019-20 To 2021-22*

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

Revenues by Source	2019-20	2020-21	2021-22	2020-21 to 2021-22	
	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)	4,665,750	4,605,863	4,712,852	106,989	2.32%
ACT 388	39,013,446	40,921,101	41,372,465	451,364	1.10%
Merchant's Inventory Tax	887,283	841,703	1,022,605	180,902	21.49%
Manufacturer's Depreciation Reimbursement	310,540	164,594	305,852	141,258	85.82%
Other State Property Tax Revenue	633,020	531,213	668,230	137,017	25.79%
PEBA On-behalf Payments	2,623,805	2,623,805	2,623,805	-	-
PEBA nonemployer contribution	4,253,569	-	-	-	-
Revenue from Other State Sources	434,430	462,521	517,307	54,786	11.85%
TOTAL STATE REVENUES	\$ 248,002,317	\$ 247,124,874	\$ 250,071,999	\$ 2,947,125	1.19%
Funding Sources:					
General Fund	\$ 210,037,349	\$ 212,918,593	\$ 215,891,869	\$ 2,973,276	1.40%
Special Revenue Fund	7,235,847	3,069,905	3,122,406	52,501	1.71%
Education Improvement Act Fund	29,876,287	30,275,610	29,976,444	(299,166)	(0.99%)
Debt Service Fund	852,834	845,266	1,065,780	220,514	26.09%
Food Service Fund	-	15,500	15,500	-	-
FEDERAL					
Vocational Aid	\$ 586,389	\$ 712,040	\$ 721,802	\$ 9,762	1.37%
Title I	18,514,576	18,832,976	18,339,495	(493,481)	(2.62%)
Language Instruction for Limited English Proficient Students	360,644	576,563	600,654	24,091	4.18%
Improving Teacher Quality	1,932,832	1,697,950	1,745,285	47,335	2.79%
Adult Education-Basic	410,059	371,175	371,175	-	-
SUBTOTAL FEDERAL REVENUES	\$ 21,804,500	\$ 22,190,704	\$ 21,778,411	\$ (412,293)	(1.86%)

*Three-Year Comparison
2019-20 To 2021-22*

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

Revenues by Source	2019-20	2020-21	2021-22	2020-21 to 2021-22	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
FEDERAL (continued)					
Adult English Literacy	\$ 22,284	\$ -	\$ -	\$ -	-
IDEA-Individuals with Disabilities Education Act	8,707,734	9,440,996	10,212,835	771,839	8.18%
IDEA-Preschool Grant	381,424	378,752	385,690	6,938	1.83%
School Lunch and Afternoon Snacks Program	8,795,499	12,280,100	12,495,203	215,103	1.75%
School Breakfast Program	3,554,938	4,878,000	4,878,000	-	-
Food Service Equipment	36,957	-	-	-	-
Summer Feeding Program	1,194,372	-	-	-	-
CARES Additional cost per meal	280,597	-	-	-	-
SC CARES ESSER II 2021	-	-	32,480,311	32,480,311	100.00%
USDA Commodities	1,489,619	-	-	-	-
Title IV - Student Support & Academic Enrichment	987,790	1,135,505	1,326,333	190,828	16.81%
ROTC	604,791	786,488	604,791	(181,697)	(23.10%)
TOTAL FEDERAL REVENUES	\$ 47,860,505	\$ 51,090,545	\$ 84,161,574	\$ 33,071,029	64.73%
Funding Sources:					
General Fund	\$ 604,791	\$ 786,488	\$ 604,791	\$ (181,697)	(23.10%)
Special Revenue Fund	31,903,732	33,145,957	66,183,580	33,037,623	99.67%
Food Service Fund	15,351,982	17,158,100	17,373,203	215,103	1.25%
OTHER FINANCING SOURCES					
Transfer from General Fund	\$ 2,823,723	\$ 736,314	\$ 747,498	\$ 11,184	1.52%
Transfer from Education Improvement Act Fund	11,596,284	12,382,870	12,424,997	42,127	0.34%
SUBTOTAL OTHER FINANCING SOURCES	\$ 14,420,007	\$ 13,119,184	\$ 13,172,495	\$ 53,311	0.41%

*Three-Year Comparison
2019-20 To 2021-22*

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

Revenues by Source	2019-20 Audited Actual	2020-21 Adopted Budget	2021-22 Proposed Budget	2020-21 to 2021-22 Increase / (Decrease)	Percent Change
OTHER FINANCING SOURCES (continued)					
Transfer from Debt Service Fund	\$ 36,200,000	\$ 30,200,000	\$ 38,200,000	\$ 8,000,000	26.49%
Transfer from Special Revenue Fund	500,000	-	-	-	-
Transfer from Other Funds/Indirect Cost	1,656,500	1,811,498	4,023,435	2,211,937	122.11%
Transfer from School Building Fund	37,800	-	-	-	-
Sale of Fixed Assets	-	38,163	30,781	(7,382)	(19.34%)
TOTAL OTHER FINANCING SOURCES	\$ 52,814,307	\$ 45,168,845	\$ 55,426,711	\$ 10,257,866	22.71%
Funding Sources:					
General Fund	\$ 13,252,784	\$ 14,232,531	\$ 16,479,213	\$ 2,246,682	15.79%
Special Revenue Fund	4,910	128,700	128,700	-	-
School Building Fund	38,900,021	30,200,000	38,200,000	8,000,000	26.49%
Food Service Fund	656,592	607,614	618,798	11,184	1.84%
TOTAL COMPREHENSIVE BUDGETED REVENUES AND OTHER FINANCING SOURCES	\$ 677,530,284	\$ 667,465,022	\$ 731,967,224	\$ 64,502,202	9.66%
TOTAL FUNDING SOURCES:					
General Fund	\$ 446,867,710	\$ 449,558,407	\$ 465,307,689	\$ 15,749,282	3.50%
Special Revenue Fund	42,529,811	38,819,168	71,183,674	32,364,506	83.37%
Education Improvement Act Fund	29,876,287	30,275,610	29,976,444	(299,166)	(0.99%)
Debt Service Fund	91,873,381	87,192,195	96,148,618	8,956,423	10.27%
School Building Fund	40,363,876	32,134,261	39,951,218	7,816,957	24.33%
Food Service Fund	19,515,517	22,431,672	21,942,299	(489,373)	(2.18%)
Pupil Activity Fund	6,503,702	7,053,709	7,457,282	403,573	5.72%
TOTAL FUNDING SOURCES	\$ 677,530,284	\$ 667,465,022	\$ 731,967,224	\$ 64,502,202	9.66%

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2021-22 Total
LOCAL								
Ad Valorem Taxes	\$ 215,997,888	\$ -	\$ -	\$ 25,797,540	\$ -	\$ -	\$ -	\$ 241,795,428
Penalties on Taxes	1,862,559	-	-	216,427	-	-	-	2,078,986
Educ Capital IMP Sales/Use Tax Act	-	-	-	67,888,801	-	-	-	67,888,801
Revenue in Lieu of Taxes	3,430,595	-	-	333,359	-	-	-	3,763,954
Revenue in Lieu of Taxes (MCBP)	6,666,749	-	-	570,235	-	-	-	7,236,984
Regular Day School from Patrons	49,675	-	-	-	-	-	-	49,675
Interest on Investments	552,951	-	-	276,476	57,156	12,000	89,147	987,730
Lunch Sales to Pupils	-	-	-	-	-	3,383,568	-	3,383,568
Breakfast Sales to Pupils	-	-	-	-	-	6,145	-	6,145
Ala Carte Sales to Pupils	-	-	-	-	-	128,825	-	128,825
Lunch Sales to Adults	-	-	-	-	-	358,315	-	358,315
Breakfast Sales to Adults	-	-	-	-	-	2,565	-	2,565
Ala Carte Sales to Adults	-	-	-	-	-	23,080	-	23,080
Admissions	-	-	-	-	-	-	14,112	14,112
Bookstore Sales	-	-	-	-	-	-	84,293	84,293
Pupil Organization Memberships Dues	-	-	-	-	-	-	40,856	40,856
Student Fees	-	-	-	-	-	-	3,949	3,949
Other Pupil Activity Income	-	-	-	-	-	-	6,791,859	6,791,859
Rentals	34,383	7,000	-	-	-	-	61,744	103,127
Contributions & Donations From Private Sources	-	-	-	-	-	-	205,541	205,541
Medicaid Reimbursement	3,280,304	-	-	-	-	-	-	3,280,304
Refund of Prior Years' Expenditures	207,297	-	-	-	-	-	-	207,297
Revenue from Other Local Sources	129,248	1,741,988	-	-	-	20,300	165,781	2,057,317
TOTAL LOCAL REVENUES	\$ 232,211,649	\$ 1,748,988	\$ -	\$ 95,082,838	\$ 57,156	\$ 3,934,798	\$ 7,457,282	\$ 340,492,711
INTERGOVERNMENTAL								
Payments from Other Governmental Units	\$ 120,167	\$ -	\$ -	\$ -	\$ 1,694,062	\$ -	\$ -	\$ 1,814,229
TOTAL INTERGOVERNMENTAL REVENUES	\$ 120,167	\$ -	\$ -	\$ -	\$ 1,694,062	\$ -	\$ -	\$ 1,814,229

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2021-22 Total
STATE								
Twelve Month Agriculture Program	-	60,093	-	-	-	-	-	60,093
EEDA-Career Specialists	-	1,367,437	-	-	-	-	-	1,367,437
Student Health & Fitness	-	310,076	-	-	-	-	-	310,076
Handicapped Transportation	30,841	-	-	-	-	-	-	30,841
Home Schooling	622	-	-	-	-	-	-	622
Student Health & Fitness-Nurses	-	893,240	-	-	-	-	-	893,240
Food Service Program Aid	-	-	-	-	-	15,500	-	15,500
School Bus Drivers Salary	3,683,317	-	-	-	-	-	-	3,683,317
EAA Bus Driver Salary and Fringe	9,332	-	-	-	-	-	-	9,332
Transportation Workers' Compensation	201,410	-	-	-	-	-	-	201,410
State Aid to Classrooms - Fringe Formula	39,360,006	-	-	-	-	-	-	39,360,006
Retiree Insurance	12,406,221	-	-	-	-	-	-	12,406,221
State Aide to Classrooms - EFA Formula	85,349,632	-	-	-	-	-	-	85,349,632
State Aid to Classrooms - Teacher Salary	13,484,276	-	-	-	-	-	-	13,484,276
ADEPT	-	-	42,623	-	-	-	-	42,623
Formative Assessments	-	-	209,833	-	-	-	-	209,833
Career Ready Assessments	-	-	290,000	-	-	-	-	290,000
Science Kit Refurbishment	-	-	137,920	-	-	-	-	137,920
Industry Certificates	-	-	10,000	-	-	-	-	10,000
Career & Tech Ed	-	-	1,042,893	-	-	-	-	1,042,893
National Board Salary Supplement	-	-	2,052,107	-	-	-	-	2,052,107
Teacher of the Year Awards	-	-	1,077	-	-	-	-	1,077
EIA Reading Coaches	-	-	1,452,935	-	-	-	-	1,452,935
At Risk Student Learning	-	-	5,878,979	-	-	-	-	5,878,979
Four-Year-Old Early Childhood Program	-	-	1,780,391	-	-	-	-	1,780,391
CDEP Program	-	-	5,111	-	-	-	-	5,111
Teacher Salary Increase	-	-	10,428,578	-	-	-	-	10,428,578
Adult Education	-	-	646,858	-	-	-	-	646,858
School Employer's Contribution	-	-	2,505,077	-	-	-	-	2,505,077
Summer Reading Program	-	-	278,879	-	-	-	-	278,879
Teacher Supplies	-	-	897,875	-	-	-	-	897,875
EEDA Supplies & Materials	-	-	37,546	-	-	-	-	37,546
Aid to Districts	-	-	2,277,762	-	-	-	-	2,277,762

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2021-22 Total
STATE (Continued)								
Reimbursement for Local Property Tax Relief	\$ 11,700,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,700,436
Homestead Exemption	3,952,008	-	-	760,844	-	-	-	4,712,852
ACT 388	41,372,465	-	-	-	-	-	-	41,372,465
Merchant's Inventory Tax	820,620	-	-	201,985	-	-	-	1,022,605
Manufacturer's Depreciation Reimbursement	286,608	-	-	19,244	-	-	-	305,852
Other State Property Tax Revenue	584,523	-	-	83,707	-	-	-	668,230
PEBA On-behalf Payments	2,623,805	-	-	-	-	-	-	2,623,805
Revenue from Other State Sources	25,747	491,560	-	-	-	-	-	517,307
TOTAL STATE REVENUES	\$ 215,891,869	\$ 3,122,406	\$ 29,976,444	\$ 1,065,780	\$ -	\$ 15,500	\$ -	\$ 250,071,999
FEDERAL								
Vocational Aid	\$ -	\$ 721,802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 721,802
Title I	-	18,339,495	-	-	-	-	-	18,339,495
Language Instruction for Limited English Proficient Students	-	600,654	-	-	-	-	-	600,654
Improving Teacher Quality	-	1,745,285	-	-	-	-	-	1,745,285
Adult Education-Basic	-	371,175	-	-	-	-	-	371,175
IDEA-Individuals with Disabilities Education Act	-	10,212,835	-	-	-	-	-	10,212,835
IDEA-Preschool Grant	-	385,690	-	-	-	-	-	385,690
School Lunch and Afternoon Snacks Program	-	-	-	-	-	12,495,203	-	12,495,203
School Breakfast Program	-	-	-	-	-	4,878,000	-	4,878,000
SC CARES ESSER II 2021	-	32,480,311	-	-	-	-	-	32,480,311
Title IV - Student Support & Academic Enrichment	-	1,326,333	-	-	-	-	-	1,326,333
ROTC	604,791	-	-	-	-	-	-	604,791
TOTAL FEDERAL REVENUES	\$ 604,791	\$ 66,183,580	\$ -	\$ -	\$ -	\$ 17,373,203	\$ -	\$ 84,161,574

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2021-22 Total
OTHER FINANCING SOURCES								
Transfer from General Fund	\$ -	\$ 128,700	\$ -	\$ -	\$ -	\$ 618,798	\$ -	\$ 747,498
Transfer from Education Improvement Act Fund	12,424,997	-	-	-	-	-	-	12,424,997
Transfer from Debt Service Fund	-	-	-	-	38,200,000	-	-	38,200,000
Transfer from Other Funds/Indirect Cost	4,023,435	-	-	-	-	-	-	4,023,435
Sale of Fixed Assets	30,781	-	-	-	-	-	-	30,781
TOTAL OTHER FINANCING SOURCES	\$ 16,479,213	\$ 128,700	\$ -	\$ -	\$ 38,200,000	\$ 618,798	\$ -	\$ 55,426,711
TOTAL COMPREHENSIVE BUDGETED REVENUES AND OTHER FINANCING SOURCES	\$ 465,307,689	\$ 71,183,674	\$ 29,976,444	\$ 96,148,618	\$ 39,951,218	\$ 21,942,299	\$ 7,457,282	\$ 731,967,224

*Two-Year Comparison
2020-21 To 2021-22*

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

Revenues by Source	2020-21	2021-22	2020-21 to 2021-22	
	Adopted Budget	Proposed Budget	Increase/ (Decrease)	Percent Change
Local				
Ad Valorem Taxes	\$ 204,474,445	\$ 215,997,888	\$ 11,523,443	5.64%
Penalties	1,941,387	1,862,559	(78,828)	(4.06%)
Revenue in Lieu of Taxes	8,524,648	10,097,344	1,572,696	18.45%
Tuition	59,190	49,675	(9,515)	(16.08%)
Interest on Investments	2,804,825	552,951	(2,251,874)	(80.29%)
Medicaid Reimbursement	3,093,839	3,280,304	186,465	6.03%
Other Local Revenue				
Rentals	42,074	34,383	(7,691)	(18.28%)
Other	565,148	336,545	(228,603)	(40.45%)
Total Local Revenue	\$ 221,505,556	\$ 232,211,649	\$ 10,706,093	4.83%
Payments From Other Governmental Units	\$ 115,239	\$ 120,167	\$ 4,928	4.28%
State				
Restricted Grants	\$ 3,303,300	\$ 3,925,522	\$ 622,222	18.84%
State Aid to Classrooms - Fringe Formula	39,725,607	39,360,006	(365,601)	(0.92%)
Retiree Insurance	12,433,681	12,406,221	(27,460)	(0.22%)
State Aid to Classrooms - Teacher Salary	8,440,393	13,484,276	5,043,883	59.76%
State Aid to Classrooms - EFA Formula	88,434,545	85,349,632	(3,084,913)	(3.49%)
Reimbursement for Local Property Tax Relief	11,700,436	11,700,436	-	-
Homestead Exemption	3,952,008	3,952,008	-	-
Act 388	40,921,101	41,372,465	451,364	1.10%
Merchant's Inventory Tax	701,824	820,620	118,796	16.93%
Manufacturer's Depreciation Reimbursement	146,917	286,608	139,691	95.08%
PEBA On-behalf Payments	2,623,805	2,623,805	-	-
Other State Property Tax Revenue	534,976	610,270	75,294	14.07%
Total State Revenue	\$ 212,918,593	\$ 215,891,869	\$ 2,973,276	1.40%
Federal				
ROTC	\$ 786,488	\$ 604,791	\$ (181,697)	(23.10%)
Total Federal Sources	\$ 786,488	\$ 604,791	\$ (181,697)	(23.10%)
Other Financing Sources				
Transfer from EIA Fund	\$ 12,382,870	\$ 12,424,997	\$ 42,127	0.34%
Transfer from Other Funds/Indirect Cost	1,811,498	4,023,435	2,211,937	122.11%
Sale of Fixed Assets	38,163	30,781	(7,382)	(19.34%)
Total Other Financing Sources	\$ 14,232,531	\$ 16,479,213	\$ 2,246,682	15.79%
Total General Fund Budgeted Revenues and Other Financing Sources	\$ 449,558,407	\$ 465,307,689	\$ 15,749,282	3.50%
Fund Balance Appropriated for Subsequent Years' Expenditures	11,038,242	19,519,706	8,481,464	76.84%
Total Funding Available	\$ 460,596,649	\$ 484,827,395	\$ 24,230,746	5.26%



*Budgeted Expenditures and
Other Financing Uses*

*Three -Year Comparison
2019-20 To 2021-22*

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

Expenditures by Function and Object	2019-20	2020-21	2021-22	2020-21 to 2021-22	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
INSTRUCTION					
KINDERGARTEN PROGRAMS					
Salaries	\$ 9,701,485	\$ 10,122,405	\$ 10,637,807	\$ 515,402	5.09%
Employee Benefits	4,627,843	4,836,398	5,123,821	287,423	5.94%
Purchased Services	17,033	1,947	27,965	26,018	1336.31%
Materials/Supplies	203,006	422,123	426,685	4,562	1.08%
Capitall Outlay	52,186	-	-	-	-
TOTAL	\$ 14,601,553	\$ 15,382,873	\$ 16,216,278	\$ 833,405	5.42%
Funding Sources:					
General Fund	\$ 14,109,082	\$ 14,847,529	\$ 15,788,861	\$ 941,332	6.34%
Special Revenue Fund	334,595	346,579	232,973	(113,606)	(32.78%)
Education Improvement Act Fund	105,690	188,765	194,444	5,679	3.01%
School Building Fund	52,186	-	-	-	-
PRIMARY PROGRAMS					
Salaries	\$ 33,525,904	\$ 34,728,027	\$ 36,116,703	\$ 1,388,676	4.00%
Employee Benefits	14,451,092	14,870,473	15,617,253	746,780	5.02%
Purchased Services	1,034,979	599,475	598,655	(820)	(0.14%)
Materials/Supplies	2,817,207	3,399,048	3,001,637	(397,411)	(11.69%)
Capital Outlay	114,360	159,514	112,288	(47,226)	(29.61%)
Other	1,998	-	-	-	-
TOTAL	\$ 51,945,540	\$ 53,756,537	\$ 55,446,536	\$ 1,689,999	3.14%
Funding Sources:					
General Fund	\$ 45,602,943	\$ 47,768,083	\$ 50,460,005	\$ 2,691,922	5.64%
Special Revenue Fund	4,139,331	4,370,590	3,879,634	(490,956)	(11.23%)
Education Improvement Act Fund	2,203,266	1,399,461	935,601	(463,860)	(33.15%)
School Building Fund	-	218,403	171,296	(47,107)	(21.57%)
ELEMENTARY PROGRAMS					
Salaries	\$ 47,921,355	\$ 50,068,701	\$ 51,407,891	\$ 1,339,190	2.67%
Employee Benefits	20,324,814	21,230,313	22,001,590	771,277	3.63%
Purchased Services	1,126,842	766,704	777,156	10,452	1.36%
Materials/Supplies	3,258,378	4,405,304	10,976,901	6,571,597	149.17%
Capital Outlay	3,763,418	6,022,263	12,015,000	5,992,737	99.51%
Other	19,347	11,230	9,538	(1,692)	(15.07%)
TOTAL	\$ 76,414,154	\$ 82,504,515	\$ 97,188,076	\$ 14,683,561	17.80%
Funding Sources:					
General Fund	\$ 67,422,149	\$ 71,404,663	\$ 73,627,872	\$ 2,223,209	3.11%
Special Revenue Fund	3,661,347	3,114,307	9,687,093	6,572,786	211.05%
Education Improvement Act Fund	1,592,214	1,680,980	1,582,538	(98,442)	(5.86%)
School Building Fund	3,738,444	6,304,565	12,290,573	5,986,008	94.95%

*Three -Year Comparison
2019-20 To 2021-22*

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

Expenditures by Function and Object	2019-20	2020-21	2021-22	2020-21 to 2021-22	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
HIGH SCHOOL PROGRAMS					
Salaries	\$ 38,818,200	\$ 42,122,030	\$ 44,899,131	\$ 2,777,101	6.59%
Employee Benefits	16,182,082	17,549,409	18,931,569	1,382,160	7.88%
Purchased Services	1,958,886	2,134,868	2,100,202	(34,666)	(1.62%)
Materials/Supplies	2,623,318	3,209,086	3,024,384	(184,702)	(5.76%)
Capital Outlay	1,170,430	4,073,061	2,934,519	(1,138,542)	(27.95%)
Other	58,650	31,670	30,470	(1,200)	(3.79%)
TOTAL	\$ 60,811,566	\$ 69,120,124	\$ 71,920,275	\$ 2,800,151	4.05%
Funding Sources:					
General Fund	\$ 57,781,117	\$ 62,934,364	\$ 67,018,108	\$ 4,083,744	6.49%
Special Revenue Fund	749,042	435,930	406,359	(29,571)	(6.78%)
Education Improvement Act Fund	1,167,238	1,514,330	1,403,132	(111,198)	(7.34%)
School Building Fund	1,114,169	4,235,500	3,092,676	(1,142,824)	(26.98%)
VOCATIONAL PROGRAMS					
Salaries	\$ 3,415,683	\$ 2,982,171	\$ 3,050,660	\$ 68,489	2.30%
Employee Benefits	1,403,313	1,224,346	1,273,055	48,709	3.98%
Purchased Services	51,680	49,655	50,034	379	0.76%
Materials/Supplies	953,859	1,435,682	1,569,585	133,903	9.33%
Capital Outlay	451,820	343,016	335,081	(7,935)	(2.31%)
Other	9,575	1,000	1,200	200	20.00%
TOTAL	\$ 6,285,930	\$ 6,035,870	\$ 6,279,615	\$ 243,745	4.04%
Funding Sources:					
General Fund	\$ 4,944,498	\$ 4,848,474	\$ 4,922,274	\$ 73,800	1.52%
Special Revenue Fund	427,198	227,794	326,076	98,282	43.15%
Education Improvement Act Fund	914,234	959,602	1,031,265	71,663	7.47%
DRIVERS EDUCATION					
Materials/Supplies	\$ 1,020	\$ 1,500	\$ 1,000	\$ (500)	(33.33%)
TOTAL	\$ 1,020	\$ 1,500	\$ 1,000	\$ (500)	(33.33%)
Funding Sources:					
General Fund	\$ 1,020	\$ 1,500	\$ 1,000	\$ (500)	(33.33%)

*Three -Year Comparison
2019-20 To 2021-22*

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

Expenditures by Function and Object	2019-20	2020-21	2021-22	2020-21 to 2021-22	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
EDUCABLE MENTALLY HANDICAPPED					
Salaries	\$ -	\$ 6,786	\$ -	\$ (6,786)	(100.00%)
Employee Benefits	-	1,999	-	(1,999)	(100.00%)
Materials/Supplies	2,456	4,777	4,266	(511)	(10.70%)
TOTAL	\$ 2,456	\$ 13,562	\$ 4,266	\$ (9,296)	(68.54%)
Funding Sources:					
General Fund	\$ 2,456	\$ 13,562	\$ 4,266	\$ (9,296)	(68.54%)
TRAINABLE MENTALLY HANDICAPPED					
Salaries	\$ 3,357,778	\$ 3,779,027	\$ 3,984,090	\$ 205,063	5.43%
Employee Benefits	1,440,266	1,643,820	1,754,742	110,922	6.75%
Materials/Supplies	85,954	24,951	24,578	(373)	(1.49%)
TOTAL	\$ 4,883,998	\$ 5,447,798	\$ 5,763,410	\$ 315,612	5.79%
Funding Sources:					
General Fund	\$ 3,878,648	\$ 4,449,555	\$ 4,688,772	\$ 239,217	5.38%
Special Revenue Fund	943,877	946,478	1,015,378	68,900	7.28%
Education Improvement Act Fund	61,473	51,765	59,260	7,495	14.48%
ORTHOPEDICALLY HANDICAPPED					
Salaries	\$ 861,156	\$ 942,815	\$ 1,021,721	\$ 78,906	8.37%
Employee Benefits	399,234	434,056	458,495	24,439	5.63%
Purchased Services	223,125	34,785	38,785	4,000	11.50%
Materials/Supplies	30,420	675	18,403	17,728	2626.37%
TOTAL	\$ 1,513,935	\$ 1,412,331	\$ 1,537,404	\$ 125,073	8.86%
Funding Sources:					
General Fund	\$ 1,513,935	\$ 1,412,331	\$ 1,537,404	\$ 125,073	8.86%

*Three -Year Comparison
2019-20 To 2021-22*

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

Expenditures by Function and Object	2019-20	2020-21	2021-22	2020-21 to 2021-22		
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change	
VISUALLY HANDICAPPED						
Salaries	\$ 318,083	\$ 353,020	\$ 362,373	\$ 9,353	2.65%	
Employee Benefits	130,714	147,695	154,116	6,421	4.35%	
Purchased Services	1,996	7,920	3,920	(4,000)	(50.51%)	
Materials/Supplies	6,697	6,660	4,897	(1,763)	(26.47%)	
TOTAL	\$ 457,490	\$ 515,295	\$ 525,306	\$ 10,011	1.94%	
Funding Source:						
General Fund	\$ 112,680	\$ 204,379	\$ 234,297	\$ 29,918	14.64%	
Special Revenue Fund	292,649	258,468	280,373	21,905	8.47%	
Educational Improvement Act Fund	52,161	52,448	10,636	(41,812)	(79.72%)	
HEARING HANDICAPPED						
Salaries	\$ 736,712	788,701	\$ 856,064	\$ 67,363	8.54%	
Employee Benefits	351,944	387,175	389,684	2,509	0.65%	
Purchased Services	81,438	13,000	5,000	(8,000)	(61.54%)	
Materials/Supplies	18,487	2,880	14,125	11,245	390.45%	
TOTAL	\$ 1,188,581	\$ 1,191,756	\$ 1,264,873	\$ 73,117	6.14%	
Funding Sources:						
General Fund	\$ 639,703	\$ 637,149	\$ 679,084	\$ 41,935	6.58%	
Special Revenue Fund	546,953	552,682	584,414	31,732	5.74%	
Education Improvement Act Fund	1,925	1,925	1,375	(550)	(28.57%)	
SPEECH HANDICAPPED						
Salaries	\$ 3,354,231	\$ 3,618,859	\$ 3,602,419	\$ (16,440)	(0.45%)	
Employee Benefits	1,400,394	1,534,865	1,521,471	(13,394)	(0.87%)	
Purchased Services	133,406	16,106	109,587	93,481	580.41%	
Materials/Supplies	26,823	25,444	30,950	5,506	21.64%	
Capital Outlay	11,728	-	-	-	-	
Other	100	-	180	180	100.00%	
TOTAL	\$ 4,926,682	\$ 5,195,274	\$ 5,264,607	\$ 69,333	1.33%	
Funding Sources:						
General Fund	\$ 4,146,171	\$ 4,464,181	\$ 4,596,213	\$ 132,032	2.96%	
Special Revenue Fund	529,638	492,736	612,152	119,416	24.24%	
Education Improvement Act Fund	250,873	238,357	56,242	(182,115)	(76.40%)	

*Three -Year Comparison
2019-20 To 2021-22*

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

Expenditures by Function and Object	2019-20	2020-21	2021-22	2020-21 to 2021-22	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
LEARNING DISABILITIES					
Salaries	\$ 21,804,123	\$ 23,327,207	\$ 24,687,126	\$ 1,359,919	5.83%
Employee Benefits	10,061,943	10,715,847	11,361,486	645,639	6.03%
Purchased Services	155,964	127,105	126,185	(920)	(0.72%)
Materials/Supplies	592,833	1,167,518	1,606,867	439,349	37.63%
Capital Outlay	9,260	-	-	-	-
Other	648	1,100	100	(1,000)	(90.91%)
TOTAL	\$ 32,624,771	\$ 35,338,777	\$ 37,781,764	\$ 2,442,987	6.91%
Funding Sources:					
General Fund	\$ 28,575,743	\$ 30,835,978	\$ 33,223,147	\$ 2,387,169	7.74%
Special Revenue Fund	3,307,342	3,736,226	4,410,464	674,238	18.05%
Education Improvement Act Fund	741,686	766,573	148,153	(618,420)	(80.67%)
EMOTIONALLY HANDICAPPED					
Salaries	\$ 1,526,609	\$ 1,702,695	\$ 1,765,380	\$ 62,685	3.68%
Employee Benefits	699,386	787,051	827,918	40,867	5.19%
Materials/Supplies	15,496	19,691	18,564	(1,127)	(5.72%)
TOTAL	\$ 2,241,491	\$ 2,509,437	\$ 2,611,862	\$ 102,425	4.08%
Funding Sources:					
General Fund	\$ 2,115,163	\$ 2,359,566	\$ 2,452,439	\$ 92,873	3.94%
Special Revenue Fund	120,003	143,546	153,648	10,102	7.04%
Education Improvement Act Fund	6,325	6,325	5,775	(550)	(8.70%)
COORDINATED EARLY INTERVENING SERVICES (CEIS)					
Salaries	\$ 3,702,217	\$ 3,696,437	\$ 3,924,363	\$ 227,926	6.17%
Employee Benefits	1,543,298	1,550,506	1,650,926	100,420	6.48%
Materials/Supplies	17,124	18,452	17,366	(1,086)	(5.89%)
TOTAL	\$ 5,262,639	\$ 5,265,395	\$ 5,592,655	\$ 327,260	6.22%
Funding Sources:					
General Fund	\$ 5,140,396	\$ 5,138,463	\$ 5,459,956	\$ 321,493	6.26%
Special Revenue Fund	89	-	-	-	-
Education Improvement Act Fund	122,154	126,932	132,699	5,767	4.54%

*Three -Year Comparison
2019-20 To 2021-22*

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

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Adopted Budget	2021-22 Proposed Budget	2020-21 to 2021-22		
				Increase/ Decrease	Percent Change	
PRESCHOOL HANDICAPPED SELF-CONTAINED (3 & 4 YEAR OLDS)						
Salaries	\$ 1,958,731	\$ 2,085,417	\$ 2,242,819	\$ 157,402	7.55%	
Employee Benefits	881,948	940,271	982,853	42,582	4.53%	
Purchased Services	18,359	-	4,000	4,000	100.00%	
Materials/Supplies	34,028	48,574	53,677	5,103	10.51%	
TOTAL	\$ 2,893,066	\$ 3,074,262	\$ 3,283,349	\$ 209,087	6.80%	
Funding Sources:						
General Fund	\$ 2,171,794	\$ 2,330,655	\$ 2,515,274	\$ 184,619	7.92%	
Special Revenue Fund	709,625	726,747	760,375	33,628	4.63%	
Education Improvement Act	11,647	16,860	7,700	(9,160)	(54.33%)	
EARLY CHILDHOOD PROGRAMS						
Salaries	\$ 4,667,078	\$ 5,286,435	\$ 5,486,056	\$ 199,621	3.78%	
Employee Benefits	2,235,184	2,415,132	2,547,220	132,088	5.47%	
Purchased Services	42,910	6,437	2,551	(3,886)	(60.37%)	
Materials/Supplies	333,208	560,771	350,627	(210,144)	(37.47%)	
Capital Outlay	722,894	1,403	-	(1,403)	(100.00%)	
Other	804	1,700	-	(1,700)	(100.00%)	
TOTAL	\$ 8,002,078	\$ 8,271,878	\$ 8,386,454	\$ 114,576	1.39%	
Funding Sources:						
General Fund	\$ 217,893	\$ 227,851	\$ 248,713	\$ 20,862	9.16%	
Special Revenue Fund	5,992,400	5,992,392	6,200,863	208,471	3.48%	
Education Improvement Act Fund	1,791,785	2,051,635	1,936,878	(114,757)	(5.59%)	
GIFTED AND TALENTED-ACADEMIC						
Salaries	\$ 6,717,398	\$ 7,178,319	\$ 7,691,717	\$ 513,398	7.15%	
Employee Benefits	2,912,502	3,087,283	3,297,725	210,442	6.82%	
Purchased Services	299,680	364,990	364,490	(500)	(0.14%)	
Materials/Supplies	264,079	304,773	312,670	7,897	2.59%	
Capital Outlay	-	4,000	-	(4,000)	(100.00%)	
Other	426	450	381	(69)	(15.33%)	
TOTAL	\$ 10,194,085	\$ 10,939,815	\$ 11,666,983	\$ 727,168	6.65%	
Funding Sources:						
General Fund	\$ 10,099,364	\$ 10,811,119	\$ 11,569,334	\$ 758,215	7.01%	
Education Improvement Act Fund	94,721	128,696	97,649	(31,047)	(24.12%)	

*Three -Year Comparison
2019-20 To 2021-22*

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

Expenditures by Function and Object	2019-20	2020-21	2021-22	2020-21 to 2021-22	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
ADVANCED PLACEMENT					
Salaries	\$ 103,473	\$ 46,347	\$ 45,869	\$ (478)	(1.03%)
Employee Benefits	31,441	13,654	14,132	478	3.50%
Purchased Services	65,123	459,679	459,679	-	-
Materials/Supplies	48,137	95,283	95,283	-	-
TOTAL	\$ 248,174	\$ 614,963	\$ 614,963	\$ -	-
Funding Sources:					
General Fund	\$ 248,174	\$ 614,963	\$ 614,963	\$ -	-
HOMEBOUND					
Salaries	\$ 334,513	\$ 733,818	\$ 726,244	\$ (7,574)	(1.03%)
Employee Benefits	96,593	216,182	223,756	7,574	3.50%
Purchased Services	39,244	150,000	150,000	-	-
TOTAL	\$ 470,350	\$ 1,100,000	\$ 1,100,000	\$ -	-
Funding Source:					
General Fund	\$ 470,350	\$ 1,100,000	\$ 1,100,000	\$ -	-
GIFTED & TALENTED-ARTISTIC					
Material/Supplies	\$ 2,263	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,263	\$ -	\$ -	\$ -	-
Funding Source:					
General Fund	\$ 2,263	\$ -	\$ -	\$ -	-
OTHER SPECIAL PROGRAMS					
Salaries	\$ 11,312,718	\$ 12,715,189	\$ 13,267,611	\$ 552,422	4.34%
Employee Benefits	4,903,317	5,521,660	5,786,493	264,833	4.80%
Purchased Services	196,579	111,501	1,714,301	1,602,800	1437.48%
Materials/Supplies	157,496	624,017	986,058	362,041	58.02%
Capital Outlay	2,388	325	-	(325)	(100.00%)
Other	176	500	500	-	-
TOTAL	\$ 16,572,674	\$ 18,973,192	\$ 21,754,963	\$ 2,781,771	14.66%
Funding Sources:					
General Fund	\$ 10,688,561	\$ 12,806,221	\$ 12,789,732	\$ (16,489)	(0.13%)
Special Revenue Fund	2,285,698	2,380,757	4,355,700	1,974,943	82.95%
Education Improvement Act Fund	3,598,415	3,786,214	4,609,531	823,317	21.75%

*Three -Year Comparison
2019-20 To 2021-22*

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

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Adopted Budget	2021-22 Proposed Budget	2020-21 to 2021-22	
				Increase/ Decrease	Percent Change
AUTISM					
Salaries	\$ 1,330,255	\$ 1,594,822	\$ 1,631,400	\$ 36,578	2.29%
Employee Benefits	702,693	818,395	834,903	16,508	2.02%
Purchased Services	19,063	-	-	-	-
Materials/Supplies	14,930	14,804	14,158	(646)	(4.36%)
TOTAL	\$ 2,066,941	\$ 2,428,021	\$ 2,480,461	\$ 52,440	2.16%
Funding Sources:					
General Fund	\$ 1,890,121	\$ 2,233,839	\$ 2,277,276	\$ 43,437	1.94%
Special Revenue Fund	176,820	194,182	203,185	9,003	4.64%
PRIMARY SUMMER SCHOOL					
Salaries	\$ 5,265	\$ -	\$ -	\$ -	-
Employee Benefits	242	-	-	-	-
Materials/Supplies	876	-	-	-	-
TOTAL	\$ 6,383	\$ -	\$ -	\$ -	-
Funding Sources:					
General Fund	\$ 57	\$ -	\$ -	\$ -	-
Special Revenue Fund	6,326	-	-	-	-
ELEMENTARY SUMMER SCHOOL					
Salaries	\$ 189,911	\$ 431,338	\$ 1,267,800	\$ 836,462	193.92%
Employee Benefits	56,612	127,072	390,610	263,538	207.39%
Materials/Supplies	269	215,423	424,823	209,400	97.20%
TOTAL	\$ 246,792	\$ 773,833	\$ 2,083,233	\$ 1,309,400	169.21%
Funding Sources:					
General Fund	\$ 2,048	\$ -	\$ -	\$ -	-
Special Revenue fund	375	-	1,000,000	1,000,000	100.00%
Education Improvement Act Fund	244,369	773,833	1,083,233	309,400	39.98%

*Three -Year Comparison
2019-20 To 2021-22*

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

Expenditures by Function and Object	2019-20	2020-21	2021-22	2020-21 to 2021-22	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
HIGH SCHOOL SUMMER SCHOOL					
Salaries	\$ 29,566	\$ 23,173	\$ 34,401	\$ 11,228	48.45%
Employee Benefits	8,928	6,827	10,599	3,772	55.25%
Materials/Supplies	-	5,000	5,000	-	-
TOTAL	\$ 38,494	\$ 35,000	\$ 50,000	\$ 15,000	42.86%
Funding Sources:					
General Fund	\$ 2,618	\$ -	\$ -	\$ -	-
Education Improvement Act Fund	35,876	35,000	50,000	15,000	42.86%
GIFTED & TALENTED SUMMER SCHOOL					
Salaries	\$ 48,380	\$ -	\$ -	\$ -	-
Employee Benefits	14,676	-	-	-	-
Purchased Services	7,938	98,907	98,907	-	-
Materials/Supplies	23,409	66,080	66,080	-	-
Capitla Outlay	13,824	-	-	-	-
TOTAL	\$ 108,227	\$ 164,987	\$ 164,987	\$ -	-
Funding Source:					
General Fund	\$ 108,227	\$ 164,987	\$ 164,987	\$ -	-
INSTRUCTIONAL PROGRAMS BEYOND REGULAR SCHOOL DAY					
Salaries	\$ 401,255	\$ 372,316	\$ 1,145,804	\$ 773,488	207.75%
Employee Benefits	121,312	109,667	353,024	243,357	221.91%
Purchased Services	3,000	-	-	-	-
Materials/Supplies	13,268	100,000	100,000	-	-
TOTAL	\$ 538,835	\$ 581,983	\$ 1,598,828	\$ 1,016,845	174.72%
Funding Sources:					
General Fund	\$ 61,365	\$ 99,020	\$ 98,902	\$ (118)	(0.12%)
Special Revenue Fund	232,730	-	964,926	\$ 964,926	100.00%
Education Improvement Act Fund	244,740	482,963	535,000	52,037	10.77%

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

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Adopted Budget	2021-22 Proposed Budget	2020-21 to 2021-22		
				Increase/ Decrease	Percent Change	
ADULT BASIC EDUCATION PROGRAMS						
Salaries	\$ 516,816	\$ 534,281	\$ 542,967	\$ 8,686	1.63%	
Employee Benefits	187,006	195,451	204,270	8,819	4.51%	
Purchased Services	11,839	11,600	12,050	450	3.88%	
Materials/Supplies	40,593	195,320	159,013	(36,307)	(18.59%)	
TOTAL	\$ 756,254	\$ 936,652	\$ 918,300	\$ (18,352)	(1.96%)	
Funding Sources:						
General Fund	\$ 491,273	\$ 500,981	\$ 492,598	\$ (8,383)	(1.67%)	
Special Revenue Fund	144,251	182,780	182,780	-	-	
Education Improvement Act Fund	120,730	252,891	242,922	(9,969)	(3.94%)	
ADULT SECONDARY EDUCATION PROGRAMS						
Salaries	\$ 244,234	\$ 270,056	\$ 288,681	\$ 18,625	6.90%	
Employee Benefits	95,974	102,597	111,290	8,693	8.47%	
Purchased Services	9,677	9,000	9,000	-	-	
Materials/Supplies	24,583	29,189	29,189	-	-	
TOTAL	\$ 374,468	\$ 410,842	\$ 438,160	\$ 27,318	6.65%	
Funding Sources:						
General Fund	\$ 264,612	\$ 264,289	\$ 287,243	\$ 22,954	8.69%	
Special Revenue Fund	13,228	-	-	-	-	
Education Improvement Act Fund	96,628	146,553	150,917	4,364	2.98%	
ADULT ENGLISH LITERACY						
Salaries	\$ 210,232	\$ 137,463	\$ 136,090	\$ (1,373)	(1.00%)	
Employee Benefits	48,745	40,555	41,928	1,373	3.39%	
Materials/Supplies	15,471	6,500	6,500	-	-	
TOTAL	\$ 274,448	\$ 184,518	\$ 184,518	\$ -	-	
Funding Sources:						
General Fund	\$ 4,389	\$ 7,088	\$ 7,088	\$ -	-	
Special Revenue Fund	270,059	177,430	177,430	-	-	

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*Comprehensive Budgeted
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Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Adopted Budget	2021-22 Proposed Budget	2020-21 to 2021-22	
				Increase/ Decrease	Percent Change
ADULT EDUCATION REMEDIAL					
Salaries	\$ -	\$ 20,345	\$ -	\$ (20,345)	(100.00%)
Employee Benefits	-	5,993	-	(5,993)	(100.00%)
TOTAL	\$ -	\$ 26,338	\$ -	\$ (26,338)	(100.00%)
Funding Sources:					
Education Improvement Act Fund	\$ -	\$ 26,338	\$ -	\$ (26,338)	(100.00%)
PARENTING AND FAMILY LITERACY					
Salaries	\$ 617,158	\$ 670,143	\$ 638,324	\$ (31,819)	(4.75%)
Employee Benefits	317,928	388,773	371,379	(17,394)	(4.47%)
Purchased Services	31,058	28,500	28,500	-	-
Materials/Supplies	135,450	223,000	182,836	(40,164)	(18.01%)
Capital Outlay	11,037	-	-	-	-
Other	363	300	300	-	-
TOTAL	\$ 1,112,994	\$ 1,310,716	\$ 1,221,339	\$ (89,377)	(6.82%)
Funding Sources:					
General Fund	\$ 7,077	\$ 139,029	\$ 170,228	\$ 31,199	22.44%
Special Revenue Fund	934,025	1,171,687	1,051,111	(120,576)	(10.29%)
Education Improvement Act Fund	171,892	-	-	-	-
INSTRUCTIONAL PUPIL ACTIVITY					
Salaries	\$ 78,763	\$ 68,873	\$ 161,534	\$ 92,661	134.54%
Employee Benefits	20,408	20,303	65,955	45,652	224.85%
Purchased Services	20,000	22,563	22,562	(1)	(0.00%)
Materials/Supplies	27,451	50,285	36,004	(14,281)	(28.40%)
Other	-	63,937	56,868	(7,069)	(11.06%)
TOTAL	\$ 146,622	\$ 225,961	\$ 342,923	\$ 116,962	51.76%
Funding Sources:					
General Fund	\$ 112,054	\$ 162,024	\$ 285,780	\$ 123,756	76.38%
Educational Improvement Act	275	-	275	275	100.00%
Pupil Activity Fund	34,293	63,937	56,868	(7,069)	(11.06%)
TOTAL INSTRUCTION	\$ 307,214,954	\$ 333,744,005	\$ 363,687,388	\$ 29,616,623	8.87%

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

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Adopted Budget	2021-22 Proposed Budget	2020-21 to 2021-22	
				Increase/ Decrease	Percent Change
SUPPORTING SERVICES					
ATTENDANCE & SOCIAL WORK SERVICES					
Salaries	\$ 2,753,222	\$ 2,790,945	\$ 2,979,956	\$ 189,011	6.77%
Employee Benefits	1,252,036	1,265,716	1,353,373	87,657	6.93%
Purchased Services	17,948	28,550	138,615	110,065	385.52%
Materials/Supplies	17,054	29,397	32,590	3,193	10.86%
Capital Outlay	9,618	10,000	6,500	(3,500)	(35.00%)
TOTAL	\$ 4,049,878	\$ 4,124,608	\$ 4,511,034	\$ 386,426	9.37%
Funding Sources:					
General Fund	\$ 4,049,698	\$ 4,124,608	\$ 4,344,504	\$ 219,896	5.33%
Special Revenue Fund	180	-	166,530	166,530	100.00%
GUIDANCE SERVICES					
Salaries	\$ 8,406,566	\$ 8,798,045	\$ 9,613,603	\$ 815,558	9.27%
Employee Benefits	3,548,234	3,688,408	4,071,244	382,836	10.38%
Purchased Services	73,818	88,734	68,945	(19,789)	(22.30%)
Materials/Supplies	144,586	137,577	108,042	(29,535)	(21.47%)
Other	226	-	200	200	100.00%
TOTAL	\$ 12,173,430	\$ 12,712,764	\$ 13,862,034	\$ 1,149,270	9.04%
Funding Sources:					
General Fund	\$ 10,593,041	\$ 11,321,845	\$ 12,288,899	\$ 967,054	8.54%
Special Revenue Fund	1,244,203	1,182,929	1,422,570	239,641	20.26%
Education Improvement Act Fund	336,186	207,990	150,565	(57,425)	(27.61%)
HEALTH SERVICES					
Salaries	\$ 3,231,974	\$ 3,459,372	\$ 3,764,913	\$ 305,541	8.83%
Employee Benefits	1,506,840	1,612,433	1,750,293	137,860	8.55%
Purchased Services	157,738	224,925	225,025	100	0.04%
Materials/Supplies	134,692	168,310	174,658	6,348	3.77%
Capital Outlay	-	3,000	-	(3,000)	(100.00%)
Other	-	250	243	(7)	(2.80%)
TOTAL	\$ 5,031,244	\$ 5,468,290	\$ 5,915,132	\$ 446,842	8.17%
Funding Sources:					
General Fund	\$ 4,135,769	\$ 4,570,067	\$ 4,805,550	\$ 235,483	5.15%
Special Revenue Fund	812,370	898,223	1,109,582	211,359	23.53%
Education Improvement Act	83,105	-	-	-	-

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*Comprehensive Budgeted
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Expenditures by Function and Object	2019-20	2020-21	2021-22	2020-21 to 2021-22	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
PSYCHOLOGICAL SERVICES					
Salaries	\$ 2,132,181	\$ 2,138,324	\$ 2,313,509	\$ 175,185	8.19%
Employee Benefits	904,954	895,440	980,037	84,597	9.45%
Purchased Services	37,446	12,000	7,000	(5,000)	(41.67%)
Materials/Supplies	53,472	31,050	55,050	24,000	77.29%
TOTAL	\$ 3,128,053	\$ 3,076,814	\$ 3,355,596	\$ 278,782	9.06%
Funding Sources:					
General Fund	\$ 2,907,460	\$ 2,847,222	\$ 3,154,371	\$ 307,149	10.79%
Special Revenue Fund	220,593	229,592	201,225	(28,367)	(12.36%)
EXCEPTIONAL PROGRAM SERVICES					
Salaries	\$ 140,244	\$ 127,993	\$ 124,507	\$ (3,486)	(2.72%)
Employee Benefits	63,433	64,438	67,815	3,377	5.24%
Purchased Services	1,428	200	161	(39)	(19.50%)
Materials/Supplies	3,816	3,000	15,000	12,000	400.00%
Other	10,335	-	-	-	-
TOTAL	\$ 219,256	\$ 195,631	\$ 207,483	\$ 11,852	6.06%
Funding Sources:					
General Fund	\$ 123,796	\$ 97,992	\$ 108,945	\$ 10,953	11.18%
Special Revenue Fund	95,460	97,639	98,538	899	0.92%
VOCATIONAL PLACEMENT SERVICES					
Purchased Services	\$ 6	\$ 20,000	\$ 20,000	\$ -	-
TOTAL	\$ 6	\$ 20,000	\$ 20,000	\$ -	-
Funding Sources:					
General Fund	\$ 6	\$ -	\$ -	\$ -	-
Special Revenue Fund	-	10,000	10,000	-	-
Education Improvement Act	-	10,000	10,000	-	-

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

Expenditures by Function and Object	2019-20	2020-21	2021-22	2020-21 to 2021-22	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
CAREER SPECIALIST SERVICES					
Salaries	\$ 59,217	\$ 202,898	\$ 325,629	\$ 122,731	60.49%
Employee Benefits	23,005	82,528	161,605	79,077	95.82%
Purchased Service	40,368	-	10,000	10,000	100.00%
TOTAL	\$ 122,590	\$ 285,426	\$ 497,234	\$ 211,808	74.21%
Funding Sources:					
General Fund	\$ 1,033	\$ 20,115	\$ 10,000	\$ (10,115)	(50.29%)
Special Revenue Fund	80,529	265,311	487,234	221,923	83.65%
Education Improvement Act	41,028	-	-	-	-
IMPROVEMENT OF INSTRUCTION					
CURRICULUM DEVELOPMENT					
Salaries	\$ 6,621,815	\$ 6,112,114	\$ 6,892,937	\$ 780,823	12.78%
Employee Benefits	2,668,910	2,426,554	2,740,088	313,534	12.92%
Purchased Services	224,310	285,756	295,431	9,675	3.39%
Materials/Supplies	83,049	164,076	163,608	(468)	(0.29%)
Capital Outlay	7,627	11,200	5,000	(6,200)	(55.36%)
Other	702	450	450	-	-
TOTAL	\$ 9,606,413	\$ 9,000,150	\$ 10,097,514	\$ 1,097,364	12.19%
Funding Sources:					
General Fund	\$ 5,792,386	\$ 5,950,956	\$ 6,719,778	\$ 768,822	12.92%
Special Revenue Fund	1,585,917	1,607,003	1,979,245	372,242	23.16%
Education Improvement Act Fund	2,228,110	1,442,191	1,398,491	(43,700)	(3.03%)
LIBRARY & MEDIA SERVICES					
Salaries	\$ 4,466,098	\$ 4,593,216	\$ 4,798,880	\$ 205,664	4.48%
Employee Benefits	2,088,536	2,155,567	2,250,689	95,122	4.41%
Purchased Services	83,706	12,024	80,645	68,621	570.70%
Materials/Supplies	611,653	771,786	672,665	(99,121)	(12.84%)
Other	440	-	-	-	-
TOTAL	\$ 7,250,433	\$ 7,532,593	\$ 7,802,879	\$ 270,286	3.59%
Funding Sources:					
General Fund	\$ 7,119,243	\$ 7,434,689	\$ 7,733,258	\$ 298,569	4.02%
Special Revenue Fund	1,536	-	-	-	-
Education Improvement Act Fund	89,058	97,904	69,621	(28,283)	(28.89%)
School Building Fund	40,596	-	-	-	-

*Three -Year Comparison
2019-20 To 2021-22*

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

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Adopted Budget	2021-22 Proposed Budget	2020-21 to 2021-22		
				Increase/ Decrease	Percent Change	
SUPERVISION OF SPECIAL PROGRAMS						
Salaries	\$ 2,246,387	\$ 2,540,781	\$ 2,562,964	\$ 22,183	0.87%	
Employee Benefits	912,683	1,053,523	1,043,991	(9,532)	(0.90%)	
Purchased Services	102,332	73,630	73,649	19	0.03%	
Materials/Supplies	60,923	69,450	67,404	(2,046)	(2.95%)	
Capital Outlay	2,445	-	1,442	1,442	100.00%	
Other	3,481	2,146	2,686	540	25.16%	
TOTAL	\$ 3,328,251	\$ 3,739,530	\$ 3,752,136	\$ 12,606	0.34%	
Funding Sources:						
General Fund	\$ 1,449,162	\$ 1,739,088	\$ 1,714,300	\$ (24,788)	(1.43%)	
Special Revenue Fund	1,395,474	1,547,412	1,539,106	(8,306)	(0.54%)	
Education Improvement Act Fund	483,615	453,030	498,730	45,700	10.09%	
STAFF DEVELOPMENT						
Salaries	\$ 2,073,007	\$ 1,227,305	\$ 1,280,664	\$ 53,359	4.35%	
Employee Benefits	717,422	458,642	481,582	22,940	5.00%	
Purchased Services	3,363,564	2,998,558	2,763,926	(234,632)	(7.82%)	
Materials/Supplies	490,894	3,133,082	2,943,710	(189,372)	(6.04%)	
Capital Outlay	7,053	-	-	-	-	
Other	19,438	15,241	15,994	753	4.94%	
TOTAL	\$ 6,671,378	\$ 7,832,828	\$ 7,485,876	\$ (346,952)	(4.43%)	
Funding Sources:						
General Fund	\$ 4,052,862	\$ 4,194,521	\$ 4,233,482	\$ 38,961	0.93%	
Special Revenue Fund	2,447,932	3,045,724	2,672,947	(372,777)	(12.24%)	
Education Improvement Act Fund	170,584	592,583	579,447	(13,136)	(2.22%)	
BOARD OF EDUCATION						
Salaries	\$ 237,356	\$ 243,984	\$ 228,019	\$ (15,965)	(6.54%)	
Employee Benefits	72,454	71,882	70,262	(1,620)	(2.25%)	
Purchased Services	638,354	230,400	230,400	-	-	
Materials/Supplies	12,872	34,410	34,410	-	-	
Other	48,450	48,500	48,500	-	-	
TOTAL	\$ 1,009,486	\$ 629,176	\$ 611,591	\$ (17,585)	(2.79%)	
Funding Source:						
General Fund	\$ 1,009,486	\$ 629,176	\$ 611,591	\$ (17,585)	(2.79%)	

*Three -Year Comparison
2019-20 To 2021-22*

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

Expenditures by Function and Object	2019-20	2020-21	2021-22	2020-21 to 2021-22		
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change	
OFFICE OF THE SUPERINTENDENT						
Salaries	\$ 539,446	\$ 535,660	\$ 534,976	\$ (684)	(0.13%)	
Employee Benefits	198,435	192,178	199,297	7,119	3.70%	
Purchased Services	15,959	27,550	28,000	450	1.63%	
Materials/Supplies	7,727	32,168	35,168	3,000	9.33%	
Capital Outlay	1,295	3,000	-	(3,000)	(100.00%)	
Other	12,545	18,734	18,734	-	-	
TOTAL	\$ 775,407	\$ 809,290	\$ 816,175	\$ 6,885	0.85%	
Funding Source:						
General Fund	\$ 775,407	\$ 809,290	\$ 816,175	\$ 6,885	0.85%	
SCHOOL ADMINISTRATION						
Salaries	\$ 18,993,644	\$ 19,625,729	\$ 21,506,220	\$ 1,880,491	9.58%	
Employee Benefits	7,973,390	8,151,369	8,962,946	811,577	9.96%	
Purchased Services	94,244	129,306	111,720	(17,586)	(13.60%)	
Materials/Supplies	229,964	205,575	222,170	16,595	8.07%	
Capital Outlay	3,116	4,365	-	(4,365)	(100.00%)	
Other	27,847	23,902	24,743	841	3.52%	
TOTAL	\$ 27,322,205	\$ 28,140,246	\$ 30,827,799	\$ 2,687,553	9.55%	
Funding Sources:						
General Fund	\$ 27,220,020	\$ 28,128,905	\$ 30,205,356	\$ 2,076,451	7.38%	
Special Revenue Fund	39,369	11,341	622,443	611,102	5388.43%	
Education Improvement Act Fund	62,771	-	-	-	-	
School Building Fund	45	-	-	-	-	
FISCAL SERVICES						
Salaries	\$ 1,518,664	\$ 1,605,428	\$ 1,767,436	\$ 162,008	10.09%	
Employee Benefits	653,356	681,951	745,515	63,564	9.32%	
Purchased Services	426,186	160,201	146,501	(13,700)	(8.55%)	
Materials/Supplies	32,518	34,350	37,550	3,200	9.32%	
Capital Outlay	9,296	3,500	-	(3,500)	(100.00%)	
Other	7,096	9,100	9,400	300	3.30%	
TOTAL	\$ 2,647,116	\$ 2,494,530	\$ 2,706,402	\$ 211,872	8.49%	
Funding Sources:						
General Fund	\$ 2,365,547	\$ 2,494,530	\$ 2,706,402	\$ 211,872	8.49%	
School Building Fund	281,569	-	-	-	-	

*Three -Year Comparison
2019-20 To 2021-22*

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

Expenditures by Function and Object	2019-20	2020-21	2021-22	2020-21 to 2021-22	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
FACILITIES ACQUISITION & CONSTRUCTION					
Salaries	\$ 1,235,732	\$ 1,522,331	\$ 704,735	\$ (817,596)	(53.71%)
Employee Benefits	458,743	577,788	267,553	(310,235)	(53.69%)
Purchased Services	226,714	191,298	155,831	(35,467)	(18.54%)
Materials/Supplies	136,620	169,467	138,047	(31,420)	(18.54%)
Capital Outlay	7,491,739	25,924,282	36,942,179	11,017,897	42.50%
Other	1,363	6,838,366	4,496,048	(2,342,318)	(34.25%)
TOTAL	\$ 9,550,911	\$ 35,223,532	\$ 42,704,393	\$ 7,480,861	21.24%
Funding Sources:					
General Fund	\$ 1,448,855	\$ -	\$ -	\$ -	-
Special Revenue Fund	-	-	15,824,354	15,824,354	100.00%
School Building Fund	8,102,056	35,223,532	26,880,039	(8,343,493)	(23.69%)
OPERATION & MAINTENANCE OF PLANT					
Salaries	\$ 13,049,363	\$ 12,852,473	\$ 13,904,838	\$ 1,052,365	8.19%
Employee Benefits	6,298,727	6,361,322	6,958,392	597,070	9.39%
Purchased Services	8,290,848	11,360,858	11,472,019	111,161	0.98%
Materials/Supplies	13,504,473	15,805,304	16,560,920	755,616	4.78%
Capital Outlay	7,435,801	2,611,875	2,273,165	(338,710)	(12.97%)
Other	682,925	849,576	1,050,242	200,666	23.62%
TOTAL	\$ 49,262,137	\$ 49,841,408	\$ 52,219,576	\$ 2,378,168	4.77%
Funding Sources:					
General Fund	\$ 41,466,678	\$ 45,217,320	\$ 47,501,729	\$ 2,284,409	5.05%
Special Revenue Fund	79,654	25,595	971,932	946,337	3697.35%
Education Improvement Act	585	-	-	-	-
School Building Fund	7,715,220	4,598,493	3,745,915	(852,578)	(18.54%)
STUDENT TRANSPORTATION					
Salaries	\$ 11,772,644	\$ 12,650,003	\$ 13,411,806	\$ 761,803	6.02%
Employee Benefits	5,928,436	6,726,751	7,173,051	446,300	6.63%
Purchased Services	408,315	734,515	737,665	3,150	0.43%
Materials/Supplies	211,893	315,480	315,480	-	-
Capital Outlay	250,106	379,400	379,400	-	-
Other	150	-	-	-	-
TOTAL	\$ 18,571,544	\$ 20,806,149	\$ 22,017,402	\$ 1,211,253	5.82%
Funding Sources:					
General Fund	\$ 18,461,500	\$ 20,806,149	\$ 22,017,402	\$ 1,211,253	5.82%
Special Revenue Fund	61,841	-	-	-	-
Education Improvement Act Fund	48,203	-	-	-	-

*Three -Year Comparison
2019-20 To 2021-22*

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

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Adopted Budget	2021-22 Proposed Budget	2020-21 to 2021-22	
				Increase/ Decrease	Percent Change
FOOD SERVICES					
Salaries	\$ 7,369,904	\$ 7,633,152	\$ 7,914,404	\$ 281,252	3.68%
Employee Benefits	4,080,941	4,352,168	4,421,803	69,635	1.60%
Purchased Services	296,693	160,797	178,497	17,700	11.01%
Materials/Supplies	8,336,211	8,804,456	8,082,721	(721,735)	(8.20%)
Capital Outlay	193,266	592,200	445,000	(147,200)	(24.86%)
Other	18,310	20,000	20,000	-	-
TOTAL	\$ 20,295,325	\$ 21,562,773	\$ 21,062,425	\$ (500,348)	(2.32%)
Funding Sources:					
General Fund	\$ 96,307	\$ -	\$ 6,300	\$ 6,300	100.00%
Special Revenue Fund	3,653	-	-	-	-
Food Service Fund	20,195,365	21,562,773	21,056,125	(506,648)	(2.35%)
INTERNAL SERVICES					
Salaries	\$ 496,912	\$ 535,953	\$ 505,912	\$ (30,041)	(5.61%)
Employee Benefits	188,906	205,883	198,579	(7,304)	(3.55%)
Purchased Services	40,498	61,900	66,600	4,700	7.59%
Materials/Supplies	41,626	72,400	83,835	11,435	15.79%
Capital Outlay	1,821	4,500	-	(4,500)	(100.00%)
Other	1,312	2,300	2,800	500	21.74%
TOTAL	\$ 771,075	\$ 882,936	\$ 857,726	\$ (25,210)	(2.86%)
Funding Sources:					
General Fund	\$ 737,515	\$ 788,805	\$ 857,726	\$ 68,921	8.74%
School Building Fund	33,560	94,131	-	(94,131)	(100.00%)
SECURITY					
Salaries	\$ 144,089	\$ 235,736	\$ 266,083	\$ 30,347	12.87%
Employee Benefits	46,180	87,327	95,563	8,236	9.43%
Purchased Services	2,571,014	3,585,367	3,696,092	110,725	3.09%
Materials/Supplies	79,564	54,813	56,396	1,583	2.89%
Capital Outlay	134,516	430,398	353,631	(76,767)	(17.84%)
TOTAL	\$ 2,975,363	\$ 4,393,641	\$ 4,467,765	\$ 74,124	1.69%
Funding Sources:					
General Fund	\$ 2,718,979	\$ 3,963,546	\$ 4,117,040	\$ 153,494	3.87%
Special Revenue Fund	107,053	2,000	2,000	-	-
School Building Fund	27,334	428,095	348,725	(79,370)	(18.54%)
Pupil Activity	121,997	-	-	-	-

*Three -Year Comparison
2019-20 To 2021-22*

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

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Adopted Budget	2021-22 Proposed Budget	2020-21 to 2021-22	
				Increase/ Decrease	Percent Change
PLANNING					
Salaries	\$ 464,074	\$ 464,073	\$ 498,571	\$ 34,498	7.43%
Employee Benefits	182,923	180,485	202,382	21,897	12.13%
Purchased Services	200,260	378,500	378,500	-	-
Materials/Supplies	12,754	24,526	27,026	2,500	10.19%
Capital Outlay	-	2,500	-	(2,500)	(100.00%)
Other	63,600	65,000	70,000	5,000	7.69%
TOTAL	\$ 923,611	\$ 1,115,084	\$ 1,176,479	\$ 61,395	5.51%
Funding Sources:					
General Fund	\$ 788,089	\$ 978,971	\$ 1,032,311	\$ 53,340	5.45%
School Building Fund	135,522	136,113	144,168	8,055	5.92%
INFORMATION SERVICES					
Salaries	\$ 582,353	\$ 581,927	\$ 645,549	\$ 63,622	10.93%
Employee Benefits	235,849	233,160	258,656	25,496	10.93%
Purchased Services	55,372	80,581	80,781	200	0.25%
Materials/Supplies	197,721	211,267	211,267	-	-
Capital Outlay	-	5,000	5,000	-	-
Other	1,833	1,327	1,327	-	-
TOTAL	\$ 1,073,128	\$ 1,113,262	\$ 1,202,580	\$ 89,318	8.02%
Funding Source:					
General Fund	\$ 1,073,128	\$ 1,113,262	\$ 1,202,580	\$ 89,318	8.02%
STAFF SERVICES					
Salaries	\$ 1,645,857	\$ 1,874,359	\$ 1,970,817	\$ 96,458	5.15%
Employee Benefits	765,641	4,673,723	4,623,592	(50,131)	(1.07%)
Purchased Services	325,027	430,375	430,975	600	0.14%
Materials/Supplies	83,250	141,571	141,571	-	-
Capital Outlay	4,759	27,500	27,500	-	-
Other	1,415	10,300	10,300	-	-
TOTAL	\$ 2,825,949	\$ 7,157,828	\$ 7,204,755	\$ 46,927	0.66%
Funding Sources:					
General Fund	\$ 2,825,469	\$ 7,157,828	\$ 6,904,755	\$ (253,073)	(3.54%)
Special Revenue Fund	480	-	300,000	300,000	100.00%

*Three -Year Comparison
2019-20 To 2021-22*

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

Expenditures by Function and Object	2019-20	2020-21	2021-22	2020-21 to 2021-22	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
TECHNOLOGY AND DATA PROCESSING SERVICES					
Salaries	\$ 2,783,731	\$ 3,459,435	\$ 3,669,946	\$ 210,511	6.09%
Employee Benefits	1,252,209	1,525,883	1,622,044	96,161	6.30%
Purchased Services	1,258,526	675,649	782,033	106,384	15.75%
Materials/Supplies	501,327	57,542	57,542	-	-
Capital Outlay	2,106,724	6,325,350	5,723,611	(601,739)	(9.51%)
Other	-	3,000	3,000	-	-
TOTAL	\$ 7,902,517	\$ 12,046,859	\$ 11,858,176	\$ (188,683)	(1.57%)
Funding Sources:					
General Fund	\$ 5,885,543	\$ 7,204,409	\$ 7,626,982	\$ 422,573	5.87%
Special Revenue Fund	103,042	127,308	132,791	5,483	4.31%
Education Improvement Act	147,632	24,792	24,792	-	-
School Building Fund	1,766,300	4,690,350	4,073,611	(616,739)	(13.15%)
SUPPORT SERVICES - PUPIL ACTIVITY					
Pupil Service Activities	\$ 13,331,716	\$ 18,019,469	\$ 17,906,475	\$ (112,994)	(0.627%)
TOTAL	\$ 13,331,716	\$ 18,019,469	\$ 17,906,475	\$ (112,994)	(0.627%)
Funding Sources:					
General Fund	\$ 6,388,487	\$ 7,085,120	\$ 7,220,272	\$ 135,152	1.91%
Special Revenue Fund	1,304,211	374,521	374,521	-	-
Education Improvement Act Fund	39,141	18,275	18,000	(275)	(1.50%)
School Building Fund	70,830	3,551,781	2,893,268	(658,513)	(18.54%)
Pupil Activity Fund	5,529,047	6,989,772	7,400,414	410,642	5.87%
TOTAL SUPPORTING SERVICES, AND FACILITIES ACQUISITIONS, & CONSTRUCTION SERVICES	\$ 210,818,422	\$ 258,224,817	\$ 275,146,637	\$ 16,921,820	6.55%

*Three -Year Comparison
2019-20 To 2021-22*

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

Expenditures by Function and Object	2019-20 Audited Actual	2020-21 Adopted Budget	2021-22 Proposed Budget	2020-21 to 2021-22	
				Increase/ Decrease	Percent Change
COMMUNITY SERVICES					
CUSTODY & CARE OF CHILDREN					
Salaries	\$ 921,226	\$ 1,220,714	\$ 1,108,082	\$ (112,632)	(9.23%)
Employee Benefits	289,962	392,928	363,512	(29,416)	(7.49%)
Purchased Services	16,574	3,750	2,675	(1,075)	(28.67%)
Materials/Supplies	82,831	64,000	48,993	(15,007)	(23.45%)
Other	2,077	617,252	184,515	(432,737)	(70.11%)
TOTAL	\$ 1,312,670	\$ 2,298,644	\$ 1,707,777	\$ (590,867)	(25.71%)
Funding Sources:					
General Fund	\$ 42,651	\$ 32,861	\$ 34,296	\$ 1,435	4.37%
Special Revenue Fund	1,270,019	2,265,783	1,673,481	(592,302)	(26.14%)
WELFARE SERVICES					
Materials/Supplies	\$ 2,378	\$ 10,000	\$ 8,000	\$ (2,000)	(20.00%)
TOTAL	\$ 2,378	\$ 10,000	\$ 8,000	\$ (2,000)	(20.00%)
Funding Source:					
Special Revenue Fund	\$ 2,378	\$ 10,000	\$ 8,000	\$ (2,000)	(20.00%)
NON PUBLIC SCHOOL SERVICES					
Purchased Services	\$ 187,031	\$ 236,436	\$ 608,927	\$ 372,491	157.54%
Materials/Supplies	6,018	-	-	-	-
TOTAL	\$ 193,049	\$ 236,436	\$ 608,927	\$ 372,491	157.54%
Funding Source:					
Special Revenue Fund	\$ 193,049	\$ 236,436	\$ 608,927	\$ 372,491	157.54%
OTHER COMMUNITY SERVICE					
Materials/Supplies	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	-
Funding Source:					
General Fund	\$ -	\$ -	\$ -	\$ -	-
TOTAL COMMUNITY SERVICES	\$ 1,508,097	\$ 2,545,080	\$ 2,324,704	\$ (220,376)	(8.66%)

*Three -Year Comparison
2019-20 To 2021-22*

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

Expenditures by Function and Object	2019-20	2020-21	2021-22	2020-21 to 2021-22	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
DEBT SERVICES					
DEBT SERVICES					
Redemption on Principal	\$ 45,070,000	\$ 47,375,000	\$ 46,130,000	\$ (1,245,000)	(2.63%)
Interest	17,863,950	15,615,502	13,257,352	(2,358,150)	(15.10%)
Fees for Servicing Bonds	78,339	9,369	12,274	2,905	31.01%
TOTAL DEBT SERVICES	\$ 63,012,289	\$ 62,999,871	\$ 59,399,626	\$ (3,600,245)	(5.71%)
Funding Source:					
Debt Service Fund	\$ 63,012,289	\$ 62,999,871	\$ 59,399,626	\$ (3,600,245)	(5.71%)
TOTAL BUDGETED EXPENDITURES					
	\$ 582,553,762	\$ 657,513,773	\$ 700,558,355	\$ 42,717,822	6.50%
OTHER FINANCING USES					
Payments to Other Governmental Units	\$ 171,236	\$ 219,290	\$ 189,000	\$ (30,290)	(13.81%)
Medicaid Payments to SDE	612,453	843,166	843,166	-	-
Payments to Public Charter Schools	8,518,172	8,150,731	9,640,540	1,489,809	18.28%
Payments from Nonemployer Contributions	4,253,569	-	-	-	-
Transfers to Other Funds	51,157,807	43,319,184	51,372,495	8,053,311	18.59%
Transfers to Other Funds-Indirect Costs	1,656,500	1,811,498	4,023,435	2,211,937	122.11%
TOTAL OTHER FINANCING USES	\$ 66,369,737	\$ 54,343,869	\$ 66,068,636	\$ 11,724,767	21.58%
Funding Sources:					
General Fund	\$ 10,558,846	\$ 9,103,531	\$ 9,537,575	\$ 434,044	4.77%
Special Revenue Fund	6,123,242	1,431,040	4,493,314	3,062,274	213.99%
Education Improvement Act Fund	12,515,952	12,740,399	12,951,573	211,174	1.66%
Debt Service Fund	36,200,000	30,200,000	38,200,000	8,000,000	26.49%
School Building Fund	37,800	-	-	-	-
Food Service Fund	933,897	868,899	886,174	17,275	1.99%
TOTAL BUDGETED EXPENDITURES AND OTHER FINANCING USES					
	\$ 648,923,499	\$ 711,857,642	\$ 766,626,991	\$ 54,769,349	7.69%
TOTAL FUNDING SOURCES:					
General Fund	\$ 426,914,907	\$ 460,596,649	\$ 484,827,395	\$ 24,230,746	5.26%
Special Revenue Fund	42,989,786	38,819,168	71,183,674	32,364,506	83.37%
Educational Improvement Act Fund	29,876,287	30,275,610	29,976,444	(299,166)	(0.99%)
Debt Service Fund	99,212,289	93,199,871	97,599,626	4,399,755	4.72%
School Building Fund	23,115,631	59,480,963	53,640,271	(5,840,692)	(9.82%)
Food Service Fund	21,129,262	22,431,672	21,942,299	(489,373)	(2.18%)
Pupil Activity Fund	5,685,337	7,053,709	7,457,282	403,573	5.72%
TOTAL FUNDING SOURCES	\$ 648,923,499	\$ 711,857,642	\$ 766,626,991	\$ 54,769,349	7.69%

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	2021-22 Proposed Budget
INSTRUCTION								
KINDERGARTEN PROGRAMS								
Salaries	\$ 10,536,212	\$ 71,595	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 10,637,807
Employee Benefits	5,092,519	22,058	9,244	-	-	-	-	5,123,821
Purchased Services	27,965	-	-	-	-	-	-	27,965
Materials/Supplies	132,165	139,320	155,200	-	-	-	-	426,685
TOTAL	\$ 15,788,861	\$ 232,973	\$ 194,444	\$ -	\$ -	\$ -	\$ -	\$ 16,216,278
PRIMARY PROGRAMS								
Salaries	\$ 34,178,255	\$ 1,461,621	\$ 476,827	\$ -	\$ -	\$ -	\$ -	\$ 36,116,703
Employee Benefits	14,859,484	602,327	155,442	-	-	-	-	15,617,253
Purchased Services	598,655	-	-	-	-	-	-	598,655
Materials/Supplies	823,611	1,815,686	303,332	-	59,008	-	-	3,001,637
Capital Outlay	-	-	-	-	112,288	-	-	112,288
TOTAL	\$ 50,460,005	\$ 3,879,634	\$ 935,601	\$ -	\$ 171,296	\$ -	\$ -	\$ 55,446,536
ELEMENTARY PROGRAMS								
Salaries	\$ 49,540,601	\$ 1,597,290	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 51,407,891
Employee Benefits	21,249,654	668,744	83,192	-	-	-	-	22,001,590
Purchased Services	455,547	95,246	226,363	-	-	-	-	777,156
Materials/Supplies	2,357,532	7,325,813	1,002,983	-	290,573	-	-	10,976,901
Capital Outlay	15,000	-	-	-	12,000,000	-	-	12,015,000
Other	9,538	-	-	-	-	-	-	9,538
TOTAL	\$ 73,627,872	\$ 9,687,093	\$ 1,582,538	\$ -	\$ 12,290,573	\$ -	\$ -	\$ 97,188,076
HIGH SCHOOL PROGRAMS								
Salaries	\$ 44,189,925	\$ 210,456	\$ 498,750	\$ -	\$ -	\$ -	\$ -	\$ 44,899,131
Employee Benefits	18,695,768	82,135	153,666	-	-	-	-	18,931,569
Purchased Services	1,575,202	-	525,000	-	-	-	-	2,100,202
Materials/Supplies	2,511,714	113,768	225,716	-	173,186	-	-	3,024,384
Capital Outlay	15,029	-	-	-	2,919,490	-	-	2,934,519
Other	30,470	-	-	-	-	-	-	30,470
TOTAL	\$ 67,018,108	\$ 406,359	\$ 1,403,132	\$ -	\$ 3,092,676	\$ -	\$ -	\$ 71,920,275

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	2021-22 Proposed Budget
VOCATIONAL PROGRAMS								
Salaries	\$ 2,929,721	\$ 45,939	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 3,050,660
Employee Benefits	1,235,793	14,154	23,108	-	-	-	-	1,273,055
Purchased Services	47,034	-	3,000	-	-	-	-	50,034
Materials/Supplies	708,526	162,402	698,657	-	-	-	-	1,569,585
Capital Outlay	-	103,581	231,500	-	-	-	-	335,081
Other	1,200	-	-	-	-	-	-	1,200
TOTAL	\$ 4,922,274	\$ 326,076	\$ 1,031,265	\$ -	\$ -	\$ -	\$ -	\$ 6,279,615
DRIVER EDUCATION								
Materials/Supplies	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
TOTAL	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
EDUCABLE MENTALLY HANDICAPPED								
Materials/Supplies	\$ 4,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,266
TOTAL	\$ 4,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,266
TRAINABLE MENTALLY HANDICAPPED								
Salaries	\$ 3,248,272	\$ 700,818	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 3,984,090
Employee Benefits	1,429,397	314,560	10,785	-	-	-	-	1,754,742
Materials/Supplies	11,103	-	13,475	-	-	-	-	24,578
TOTAL	\$ 4,688,772	\$ 1,015,378	\$ 59,260	\$ -	\$ -	\$ -	\$ -	\$ 5,763,410

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	2021-22 Proposed Budget
ORTHOPEDICALLY HANDICAPPED								
Salaries	\$ 1,021,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,021,721
Employee Benefits	458,495	-	-	-	-	-	-	458,495
Purchased Services	38,785	-	-	-	-	-	-	38,785
Materials/Supplies	18,403	-	-	-	-	-	-	18,403
TOTAL	\$ 1,537,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,537,404
VISUALLY HANDICAPPED								
Salaries	\$ 150,375	\$ 204,498	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 362,373
Employee Benefits	75,930	75,875	2,311	-	-	-	-	154,116
Purchased Services	3,920	-	-	-	-	-	-	3,920
Materials/Supplies	4,072	-	825	-	-	-	-	4,897
TOTAL	\$ 234,297	\$ 280,373	\$ 10,636	\$ -	\$ -	\$ -	\$ -	\$ 525,306
HEARING HANDICAPPED								
Salaries	\$ 444,967	\$ 411,097	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 856,064
Employee Benefits	216,367	173,317	-	-	-	-	-	389,684
Purchased Services	5,000	-	-	-	-	-	-	5,000
Materials/Supplies	12,750	-	1,375	-	-	-	-	14,125
TOTAL	\$ 679,084	\$ 584,414	\$ 1,375	\$ -	\$ -	\$ -	\$ -	\$ 1,264,873
SPEECH HANDICAPPED								
Salaries	\$ 3,207,886	\$ 363,101	\$ 31,432	\$ -	\$ -	\$ -	\$ -	\$ 3,602,419
Employee Benefits	1,362,735	149,051	9,685	-	-	-	-	1,521,471
Purchased Services	9,587	100,000	-	-	-	-	-	109,587
Materials/Supplies	15,825	-	15,125	-	-	-	-	30,950
Other	180	-	-	-	-	-	-	180
TOTAL	\$ 4,596,213	\$ 612,152	\$ 56,242	\$ -	\$ -	\$ -	\$ -	\$ 5,264,607

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	2021-22 Proposed Budget
LEARNING DISABILITIES								
Salaries	\$ 22,231,353	\$ 2,403,273	\$ 52,500	\$ -	\$ -	\$ -	\$ -	\$ 24,687,126
Employee Benefits	10,168,744	1,176,565	16,177	-	-	-	-	11,361,486
Purchased Services	126,185	-	-	-	-	-	-	126,185
Materials/Supplies	696,765	830,626	79,476	-	-	-	-	1,606,867
Other	100	-	-	-	-	-	-	100
TOTAL	\$ 33,223,147	\$ 4,410,464	\$ 148,153	\$ -	\$ -	\$ -	\$ -	\$ 37,781,764
EMOTIONALLY HANDICAPPED								
Salaries	\$ 1,663,795	\$ 101,585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,765,380
Employee Benefits	775,855	52,063	-	-	-	-	-	827,918
Materials/Supplies	12,789	-	5,775	-	-	-	-	18,564
TOTAL	\$ 2,452,439	\$ 153,648	\$ 5,775	\$ -	\$ -	\$ -	\$ -	\$ 2,611,862
COORDINATED EARLY INTERVENING SERVICES								
Salaries	\$ 3,837,398	\$ -	\$ 86,965	\$ -	\$ -	\$ -	\$ -	\$ 3,924,363
Employee Benefits	1,621,070	-	29,856	-	-	-	-	1,650,926
Materials/Supplies	1,488	-	15,878	-	-	-	-	17,366
TOTAL	\$ 5,459,956	\$ -	\$ 132,699	\$ -	\$ -	\$ -	\$ -	\$ 5,592,655
PRESCHOOL HANDICAPPED SELF-CONTAINED (3 & 4 YEAR OLDS)								
Salaries	\$ 1,737,129	\$ 505,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,242,819
Employee Benefits	772,216	210,637	-	-	-	-	-	982,853
Purchased Services	4,000	-	-	-	-	-	-	4,000
Materials/Supplies	1,929	44,048	7,700	-	-	-	-	53,677
TOTAL	\$ 2,515,274	\$ 760,375	\$ 7,700	\$ -	\$ -	\$ -	\$ -	\$ 3,283,349

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	2021-22 Proposed Budget
EARLY CHILDHOOD PROGRAMS								
Salaries	\$ 123,387	\$ 4,198,861	\$ 1,163,808	\$ -	\$ -	\$ -	\$ -	\$ 5,486,056
Employee Benefits	27,276	2,002,002	517,942	-	-	-	-	2,547,220
Purchased Services	2,551	-	-	-	-	-	-	2,551
Materials/Supplies	95,499	-	255,128	-	-	-	-	350,627
TOTAL	\$ 248,713	\$ 6,200,863	\$ 1,936,878	\$ -	\$ -	\$ -	\$ -	\$ 8,386,454
GIFTED AND TALENTED- ACADEMIC								
Salaries	\$ 7,641,717	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 7,691,717
Employee Benefits	3,282,318	-	15,407	-	-	-	-	3,297,725
Purchased Services	364,490	-	-	-	-	-	-	364,490
Materials/Supplies	280,428	-	32,242	-	-	-	-	312,670
Other	381	-	-	-	-	-	-	381
TOTAL	\$ 11,569,334	\$ -	\$ 97,649	\$ -	\$ -	\$ -	\$ -	\$ 11,666,983
ADVANCED PLACEMENT								
Salaries	\$ 45,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,869
Employee Benefits	14,132	-	-	-	-	-	-	14,132
Purchased Services	459,679	-	-	-	-	-	-	459,679
Materials/Supplies	95,283	-	-	-	-	-	-	95,283
TOTAL	\$ 614,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 614,963
HOMEBOUND								
Salaries	\$ 726,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 726,244
Employee Benefits	223,756	-	-	-	-	-	-	223,756
Purchased Services	150,000	-	-	-	-	-	-	150,000
TOTAL	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000

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	2021-22 Proposed Budget
OTHER SPECIAL PROGRAMS								
Salaries	\$ 8,790,585	\$ 1,660,795	\$ 2,816,231	\$ -	\$ -	\$ -	\$ -	\$ 13,267,611
Employee Benefits	3,795,400	724,737	1,266,356	-	-	-	-	5,786,493
Purchased Services	114,301	1,600,000	-	-	-	-	-	1,714,301
Materials/Supplies	88,946	370,168	526,944	-	-	-	-	986,058
Other	500	-	-	-	-	-	-	500
TOTAL	\$ 12,789,732	\$ 4,355,700	\$ 4,609,531	\$ -	\$ -	\$ -	\$ -	\$ 21,754,963
AUTISM								
Salaries	\$ 1,489,291	\$ 142,109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,631,400
Employee Benefits	773,827	61,076	-	-	-	-	-	834,903
Materials/Supplies	14,158	-	-	-	-	-	-	14,158
TOTAL	\$ 2,277,276	\$ 203,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,480,461
ELEMENTARY SUMMER SCHOOL								
Salaries	\$ -	\$ 764,467	\$ 503,333	\$ -	\$ -	\$ -	\$ -	\$ 1,267,800
Employee Benefits	-	235,533	155,077	-	-	-	-	390,610
Material/Supplies	-	-	424,823	-	-	-	-	424,823
TOTAL	\$ -	\$ 1,000,000	\$ 1,083,233	\$ -	\$ -	\$ -	\$ -	\$ 2,083,233
HIGH SCHOOL SUMMER SCHOOL								
Salaries	\$ -	\$ -	\$ 34,401	\$ -	\$ -	\$ -	\$ -	\$ 34,401
Employee Benefits	-	-	10,599	-	-	-	-	10,599
Materials/Supplies	-	-	5,000	-	-	-	-	5,000
TOTAL	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

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	2021-22 Proposed Budget
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	\$ 75,603	\$ 737,657	\$ 332,544	\$ -	\$ -	\$ -	\$ -	\$ 1,145,804
Employee Benefits	23,299	227,269	102,456	-	-	-	-	353,024
Materials/Supplies	-	-	100,000	-	-	-	-	100,000
TOTAL	\$ 98,902	\$ 964,926	\$ 535,000	\$ -	\$ -	\$ -	\$ -	\$ 1,598,828
ADULT BASIC EDUCATION PROGRAMS								
Salaries	\$ 336,491	\$ 50,718	\$ 155,758	\$ -	\$ -	\$ -	\$ -	\$ 542,967
Employee Benefits	140,657	15,625	47,988	-	-	-	-	204,270
Purchased Services	12,050	-	-	-	-	-	-	12,050
Materials/Supplies	3,400	116,437	39,176	-	-	-	-	159,013
TOTAL	\$ 492,598	\$ 182,780	\$ 242,922	\$ -	\$ -	\$ -	\$ -	\$ 918,300
ADULT SECONDARY EDUCATION PROGRAMS								
Salaries	\$ 197,626	\$ -	\$ 91,055	\$ -	\$ -	\$ -	\$ -	\$ 288,681
Employee Benefits	77,117	-	34,173	-	-	-	-	111,290
Purchased Services	2,500	-	6,500	-	-	-	-	9,000
Materials/Supplies	10,000	-	19,189	-	-	-	-	29,189
TOTAL	\$ 287,243	\$ -	\$ 150,917	\$ -	\$ -	\$ -	\$ -	\$ 438,160

Fiscal Year 2021-22

*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	2021-22 Proposed Budget
ENGLISH LITERACY								
Salaries	\$ 4,272	\$ 131,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,090
Employee Benefits	1,316	40,612	-	-	-	-	-	41,928
Materials/Supplies	1,500	5,000	-	-	-	-	-	6,500
TOTAL	\$ 7,088	\$ 177,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,518
PARENTING/FAMILY LITERACY								
Salaries	\$ 109,661	\$ 528,663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 638,324
Employee Benefits	60,567	310,812	-	-	-	-	-	371,379
Purchased Services	-	28,500	-	-	-	-	-	28,500
Materials/Supplies	-	182,836	-	-	-	-	-	182,836
Other	-	300	-	-	-	-	-	300
TOTAL	\$ 170,228	\$ 1,051,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,221,339
INSTRUCTIONAL PUPIL ACTIVITY								
Salaries	\$ 161,534	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,534
Employee Benefits	65,955	-	-	-	-	-	-	65,955
Purchased Services	22,562	-	-	-	-	-	-	22,562
Materials/Supplies	35,729	-	275	-	-	-	-	36,004
Other	-	-	-	-	-	-	56,868	56,868
TOTAL	\$ 285,780	\$ -	\$ 275	\$ -	\$ -	\$ -	\$ 56,868	\$ 342,923
TOTAL INSTRUCTION	\$ 297,315,816	\$ 36,484,934	\$ 14,275,225	\$ -	\$ 15,554,545	\$ -	\$ 56,868	\$ 363,687,388

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	2021-22 Proposed Budget
SUPPORTING SERVICES								
ATTENDANCE & SOCIAL WORK SERVICES								
Salaries	\$ 2,943,260	\$ 36,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,979,956
Employee Benefits	1,333,539	19,834	-	-	-	-	-	1,353,373
Purchased Services	28,615	110,000	-	-	-	-	-	138,615
Materials/Supplies	32,590	-	-	-	-	-	-	32,590
Capital Outlay	6,500	-	-	-	-	-	-	6,500
TOTAL	\$ 4,344,504	\$ 166,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,511,034
GUIDANCE SERVICES								
Salaries	\$ 8,485,652	\$ 1,067,951	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 9,613,603
Employee Benefits	3,698,136	354,619	18,489	-	-	-	-	4,071,244
Purchased Services	65,945	-	3,000	-	-	-	-	68,945
Materials/Supplies	38,966	-	69,076	-	-	-	-	108,042
Other	200	-	-	-	-	-	-	200
TOTAL	\$ 12,288,899	\$ 1,422,570	\$ 150,565	\$ -	\$ -	\$ -	\$ -	\$ 13,862,034
HEALTH SERVICES								
Salaries	\$ 2,936,230	\$ 828,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,764,913
Employee Benefits	1,469,394	280,899	-	-	-	-	-	1,750,293
Purchased Services	225,025	-	-	-	-	-	-	225,025
Materials/Supplies	174,658	-	-	-	-	-	-	174,658
Other	243	-	-	-	-	-	-	243
TOTAL	\$ 4,805,550	\$ 1,109,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,915,132
PSYCHOLOGICAL SERVICES								
Salaries	\$ 2,172,899	\$ 140,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,313,509
Employee Benefits	919,422	60,615	-	-	-	-	-	980,037
Purchased Services	7,000	-	-	-	-	-	-	7,000
Materials/Supplies	55,050	-	-	-	-	-	-	55,050
TOTAL	\$ 3,154,371	\$ 201,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,355,596

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	2021-22 Proposed Budget
EXCEPTIONAL PROGRAM SERVICES								
Salaries	\$ 65,052	\$ 59,455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,507
Employee Benefits	28,732	39,083	-	-	-	-	-	67,815
Purchased Services	161	-	-	-	-	-	-	161
Other	15,000	-	-	-	-	-	-	15,000
TOTAL	\$ 108,945	\$ 98,538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,483
VOCATIONAL PLACEMENT								
Purchased Services	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
TOTAL	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
CAREER SPECIALIST SERVICES								
Salaries	\$ -	\$ 325,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,629
Employee Benefits	-	161,605	-	-	-	-	-	161,605
Purchased Services	10,000	-	-	-	-	-	-	10,000
TOTAL	\$ 10,000	\$ 487,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 497,234
IMPROVEMENT OF INSTRUCTION								
Salaries	\$ 4,532,786	\$ 1,383,832	\$ 976,319	\$ -	\$ -	\$ -	\$ -	\$ 6,892,937
Employee Benefits	1,772,503	545,413	422,172	-	-	-	-	2,740,088
Purchased Services	245,431	50,000	-	-	-	-	-	295,431
Materials/Supplies	163,608	-	-	-	-	-	-	163,608
Capital Outlay	5,000	-	-	-	-	-	-	5,000
Other	450	-	-	-	-	-	-	450
TOTAL	\$ 6,719,778	\$ 1,979,245	\$ 1,398,491	\$ -	\$ -	\$ -	\$ -	\$ 10,097,514

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	2021-22 Proposed Budget
LIBRARY AND MEDIA SERVICES								
Salaries	\$ 4,756,380	\$ -	\$ 42,500	\$ -	\$ -	\$ -	\$ -	\$ 4,798,880
Employee Benefits	2,237,593	-	13,096	-	-	-	-	2,250,689
Purchased Services	80,645	-	-	-	-	-	-	80,645
Materials/Supplies	658,640	-	14,025	-	-	-	-	672,665
TOTAL	\$ 7,733,258	\$ -	\$ 69,621	\$ -	\$ -	\$ -	\$ -	\$ 7,802,879
SUPERVISION OF SPECIAL PROGRAM								
Salaries	\$ 1,160,249	\$ 1,055,650	\$ 347,065	\$ -	\$ -	\$ -	\$ -	\$ 2,562,964
Employee Benefits	449,861	460,909	133,221	-	-	-	-	1,043,991
Purchased Services	43,100	13,105	17,444	-	-	-	-	73,649
Materials/Supplies	58,404	8,000	1,000	-	-	-	-	67,404
Capital Outlay	-	1,442	-	-	-	-	-	1,442
Other	2,686	-	-	-	-	-	-	2,686
TOTAL	\$ 1,714,300	\$ 1,539,106	\$ 498,730	\$ -	\$ -	\$ -	\$ -	\$ 3,752,136
STAFF DEVELOPMENT								
Salaries	\$ 903,820	\$ 344,259	\$ 32,585	\$ -	\$ -	\$ -	\$ -	\$ 1,280,664
Employee Benefits	340,419	131,125	10,038	-	-	-	-	481,582
Purchased Services	720,384	1,834,707	208,835	-	-	-	-	2,763,926
Materials/Supplies	2,252,865	362,856	327,989	-	-	-	-	2,943,710
Other	15,994	-	-	-	-	-	-	15,994
TOTAL	\$ 4,233,482	\$ 2,672,947	\$ 579,447	\$ -	\$ -	\$ -	\$ -	\$ 7,485,876
BOARD OF EDUCATION								
Salaries	\$ 228,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228,019
Employee Benefits	70,262	-	-	-	-	-	-	70,262
Purchased Services	230,400	-	-	-	-	-	-	230,400
Materials/Supplies	34,410	-	-	-	-	-	-	34,410
Other	48,500	-	-	-	-	-	-	48,500
TOTAL	\$ 611,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 611,591

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	2021-22 Proposed Budget
OFFICE OF THE SUPERINTENDENT								
Salaries	\$ 534,976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 534,976
Employee Benefits	199,297	-	-	-	-	-	-	199,297
Purchased Services	28,000	-	-	-	-	-	-	28,000
Materials/Supplies	35,168	-	-	-	-	-	-	35,168
Other	18,734	-	-	-	-	-	-	18,734
TOTAL	\$ 816,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 816,175
SCHOOL ADMINISTRATION								
Salaries	\$ 21,078,988	\$ 427,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,506,220
Employee Benefits	8,767,735	195,211	-	-	-	-	-	8,962,946
Purchased Services	111,720	-	-	-	-	-	-	111,720
Materials/Supplies	222,170	-	-	-	-	-	-	222,170
Other	24,743	-	-	-	-	-	-	24,743
TOTAL	\$ 30,205,356	\$ 622,443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,827,799
FISCAL SERVICES								
Salaries	\$ 1,767,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,767,436
Employee Benefits	745,515	-	-	-	-	-	-	745,515
Purchased Services	146,501	-	-	-	-	-	-	146,501
Materials/Supplies	37,550	-	-	-	-	-	-	37,550
Other	9,400	-	-	-	-	-	-	9,400
TOTAL	\$ 2,706,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,706,402
FACILITY ACQUISITION & CONSTRUCTION								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 704,735	\$ -	\$ -	\$ 704,735
Employee Benefits	-	-	-	-	267,553	-	-	267,553
Purchased Services	-	-	-	-	155,831	-	-	155,831
Materials/Supplies	-	-	-	-	138,047	-	-	138,047
Capital Outlay	-	15,824,354	-	-	21,117,825	-	-	36,942,179
Other	-	-	-	-	4,496,048	-	-	4,496,048
TOTAL	\$ -	\$ 15,824,354	\$ -	\$ -	\$ 26,880,039	\$ -	\$ -	\$ 42,704,393

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	2021-22 Proposed Budget
OPERATION & MAINTENANCE OF PLANT								
Salaries	\$ 13,514,179	\$ 390,659	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,904,838
Employee Benefits	6,733,751	224,641	-	-	-	-	-	6,958,392
Purchased Services	9,442,282	250,000	-	-	1,779,737	-	-	11,472,019
Materials/Supplies	15,952,115	106,632	-	-	502,173	-	-	16,560,920
Capital Outlay	809,160	-	-	-	1,464,005	-	-	2,273,165
Other	1,050,242	-	-	-	-	-	-	1,050,242
TOTAL	\$ 47,501,729	\$ 971,932	\$ -	\$ -	\$ 3,745,915	\$ -	\$ -	\$ 52,219,576
STUDENT TRANSPORTATION								
Salaries	\$ 13,411,806	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,411,806
Employee Benefits	7,173,051	-	-	-	-	-	-	7,173,051
Purchased Services	737,665	-	-	-	-	-	-	737,665
Materials/Supplies	315,480	-	-	-	-	-	-	315,480
Capital Outlay	379,400	-	-	-	-	-	-	379,400
TOTAL	\$ 22,017,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,017,402
FOOD SERVICES								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	7,914,404	\$ -	\$ 7,914,404
Employee Benefits	-	-	-	-	-	4,421,803	-	4,421,803
Purchased Services	6,300	-	-	-	-	172,197	-	178,497
Materials/Supplies	-	-	-	-	-	8,082,721	-	8,082,721
Capital Outlay	-	-	-	-	-	445,000	-	445,000
Other	-	-	-	-	-	20,000	-	20,000
TOTAL	\$ 6,300	\$ -	\$ -	\$ -	\$ -	\$ 21,056,125	\$ -	\$ 21,062,425
INTERNAL SERVICES								
Salaries	\$ 505,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 505,912
Employee Benefits	198,579	-	-	-	-	-	-	198,579
Purchased Services	66,600	-	-	-	-	-	-	66,600
Materials/Supplies	83,835	-	-	-	-	-	-	83,835
Other	2,800	-	-	-	-	-	-	2,800
TOTAL	\$ 857,726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 857,726

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	2021-22 Proposed Budget
SECURITY								
Salaries	\$ 266,083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 266,083
Employee Benefits	95,563	-	-	-	-	-	-	95,563
Purchased Services	3,694,092	2,000	-	-	-	-	-	3,696,092
Materials/Supplies	31,302	-	-	-	25,094	-	-	56,396
Capital Outlay	30,000	-	-	-	323,631	-	-	353,631
TOTAL	\$ 4,117,040	\$ 2,000	\$ -	\$ -	\$ 348,725	\$ -	\$ -	\$ 4,467,765
PLANNING								
Salaries	\$ 394,208	\$ -	\$ -	\$ -	\$ 104,363	\$ -	\$ -	\$ 498,571
Employee Benefits	162,577	-	-	-	39,805	-	-	202,382
Purchased Services	378,500	-	-	-	-	-	-	378,500
Materials/Supplies	27,026	-	-	-	-	-	-	27,026
Other	70,000	-	-	-	-	-	-	70,000
TOTAL	\$ 1,032,311	\$ -	\$ -	\$ -	\$ 144,168	\$ -	\$ -	\$ 1,176,479
INFORMATION SERVICES								
Salaries	\$ 645,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 645,549
Employee Benefits	258,656	-	-	-	-	-	-	258,656
Purchased Services	80,781	-	-	-	-	-	-	80,781
Materials/Supplies	211,267	-	-	-	-	-	-	211,267
Capital Outlay	5,000	-	-	-	-	-	-	5,000
Other	1,327	-	-	-	-	-	-	1,327
TOTAL	\$ 1,202,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,202,580
STAFF SERVICES								
Salaries	\$ 1,970,817	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,970,817
Employee Benefits	4,323,592	300,000	-	-	-	-	-	4,623,592
Purchased Services	430,975	-	-	-	-	-	-	430,975
Materials/Supplies	141,571	-	-	-	-	-	-	141,571
Capital Outlay	27,500	-	-	-	-	-	-	27,500
Other	10,300	-	-	-	-	-	-	10,300
TOTAL	\$ 6,904,755	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,204,755

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	2021-22 Proposed Budget
TECHNOLOGY AND DATA PROCESSING SERVICES								
Salaries	\$ 3,579,719	\$ 90,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,669,946
Employee Benefits	1,579,480	42,564	-	-	-	-	-	1,622,044
Purchased Services	782,033	-	-	-	-	-	-	782,033
Materials/Supplies	32,750	-	24,792	-	-	-	-	57,542
Capital Outlay	1,650,000	-	-	-	4,073,611	-	-	5,723,611
Other	3,000	-	-	-	-	-	-	3,000
TOTAL	\$ 7,626,982	\$ 132,791	\$ 24,792	\$ -	\$ 4,073,611	\$ -	\$ -	\$ 11,858,176
SUPPORT SERVICES - PUPIL ACTIVITY								
PUPIL SERVICE ACTIVITIES								
Salaries	\$ 3,718,594	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,718,594
Employee Benefits	1,309,066	-	-	-	-	-	-	1,309,066
Purchased Services	1,798,191	-	-	-	-	-	-	1,798,191
Materials/Supplies	193,917	-	-	-	-	-	-	193,917
Capital Outlay	50,000	-	-	-	2,893,268	-	-	2,943,268
Other	150,504	374,521	18,000	-	-	-	7,400,414	7,943,439
TOTAL	\$ 7,220,272	\$ 374,521	\$ 18,000	\$ -	\$ 2,893,268	\$ -	\$ 7,400,414	\$ 17,906,475
TOTAL SUPPORTING SERVICES	\$ 177,939,708	\$ 27,915,018	\$ 2,749,646	\$ -	\$ 38,085,726	\$ 21,056,125	\$ 7,400,414	\$ 275,146,637
COMMUNITY SERVICES								
CUSTODY AND CARE OF CHILDREN								
Salaries	\$ 22,353	\$ 1,085,729	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,108,082
Employee Benefits	11,943	351,569	-	-	-	-	-	363,512
Purchased Services	-	2,675	-	-	-	-	-	2,675
Materials/Supplies	-	48,993	-	-	-	-	-	48,993
Other	-	184,515	-	-	-	-	-	184,515
TOTAL	\$ 34,296	\$ 1,673,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,707,777
WELFARE SERVICES								
Materials/Supplies	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
TOTAL	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000

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	2021-22 Proposed Budget
NONPUBLIC SCHOOL SERVICES								
Purchased Services	\$ -	\$ 608,927	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 608,927
TOTAL	\$ -	\$ 608,927	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 608,927
TOTAL COMMUNITY SERVICES								
	\$ 34,296	\$ 2,290,408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,324,704
DEBT SERVICES								
Redemption on Principal	\$ -	\$ -	\$ -	\$ 46,130,000	\$ -	\$ -	\$ -	\$ 46,130,000
Interest	-	-	-	13,257,352	-	-	-	13,257,352
Fees for Servicing Bonds	-	-	-	12,274	-	-	-	12,274
TOTAL	\$ -	\$ -	\$ -	\$ 59,399,626	\$ -	\$ -	\$ -	\$ 59,399,626
TOTAL DEBT SERVICE	-	\$ -	\$ -	\$ 59,399,626	\$ -	\$ -	\$ -	\$ 59,399,626
TOTAL BUDGET EXPENDITURES	\$ 475,289,820	\$ 66,690,360	\$ 17,024,871	\$ 59,399,626	\$ 53,640,271	\$ 21,056,125	\$ 7,457,282	\$ 700,558,355
OTHER FINANCING USES								
Payments to Other Governmental Units	\$ 189,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,000
Medicaid Payments to SDE	843,166	-	-	-	-	-	-	843,166
Transfer to General Fund	-	-	12,424,997	-	-	-	-	12,424,997
Payments to Public Charter Schools	7,757,911	1,356,053	526,576	-	-	-	-	9,640,540
Transfer to School Building Fund	-	-	-	38,200,000	-	-	-	38,200,000
Transfer to Food Service Fund	618,798	-	-	-	-	-	-	618,798
Transfer to Special Revenue Fund	128,700	-	-	-	-	-	-	128,700
Transfer-Special Revenue Indirect Costs	-	3,137,261	-	-	-	-	-	3,137,261
Transfer-Food Service Fund Indirect Costs	-	-	-	-	-	886,174	-	886,174
TOTAL OTHER FINANCING USES	\$ 9,537,575	\$ 4,493,314	\$ 12,951,573	\$ 38,200,000	\$ -	\$ 886,174	\$ -	\$ 66,068,636
TOTAL BUDGETED EXPENDITURES AND OTHER FINANCING USES	\$ 484,827,395	\$ 71,183,674	\$ 29,976,444	\$ 97,599,626	\$ 53,640,271	\$ 21,942,299	\$ 7,457,282	\$ 766,626,991



Supplemental

*Two-Year Comparison
2020-21 To 2021-22*

*In\$ite Expenditures
All Funds*

	2020-21 Approved Budget	2021-22 Proposed Budget	2020-21 to 2021-22 Increase/ (Decrease)	Percent Change
Instruction	\$ 333,744,005	\$ 363,459,976	\$ 29,715,971	8.90%
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	72,258,737	74,446,298	2,187,561	3.03%
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	119,186,124	122,394,227	3,208,103	2.69%
Non-Instructional Pupil Services				
Transportation				
Food Service				
Safety				
Facilities				
Building Upkeep, Utilities, and Maintenance				
Business Services				
Data Processing				
Business Operations				
Other Commitments	152,567,272	168,172,655	15,605,383	10.23%
Capital Outlays				
Capital Projects				
Out-Of-District Obligations Contracts				
Charter School Pass Thru's				
Transfers				
Leadership				
School Leadership	34,101,504	38,153,835	4,052,331	11.88%
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	\$ 711,857,642	\$ 766,626,991	\$ 54,769,349	7.69%

HORRY COUNTY SCHOOLS
Budgetary Services
Division of Fiscal Services
P. O. Box 260005 • Conway, SC 29528