

2018-19 Superintendent's Comprehensive Budget



***Dr. Rick Maxey
Superintendent of Schools***

May 07, 2018

INTRODUCTORY SECTION	PAGE
Table of Contents.....	I
I. OVERVIEW OF COMPREHENSIVE BUDGET	
Summary of the 2018-19 Proposed Budget	
<i>All Funds</i>	1
Revenue Changes FY 2019	
<i>All Funds</i>	10
II. BUDGET SUMMARY SECTION	
Combined Budget Statement	
<i>All Funds</i>	18
Combined Budget Statement	
<i>All Governmental Funds</i>	19
Combined Budget Statement	
<i>All Non-Governmental Funds</i>	20
Comparative Budget Summary	
<i>General Fund</i>	21
III. BUDGETED REVENUES AND OTHER FINANCING SOURCES SECTION	
Comprehensive Budgeted Revenues and Other Financing Sources	
<i>All Funds</i>	23
Comprehensive Budgeted Revenues and Other Financing Sources	
<i>By Fund</i>	31
Comparative Budgeted Revenues and Other Financing Sources	
<i>General Fund</i>	35
IV. BUDGETED EXPENDITURES AND OTHER FINANCING USES SECTION	
Comprehensive Budgeted Expenditures and Other Financing Uses	
<i>All Funds</i>	36
Comprehensive Budgeted Expenditures and Other Financing Uses	
<i>By Fund</i>	65
V. SUPPLEMENTAL SECTION	
IN\$ITE (Financial Analysis Model)	86



Overview of Comprehensive Budget

Summary of the 2018-19 Proposed Budget

The 2018-19 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 2018-19 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, with a primary emphasis on literacy.
- ✚ The District must provide the instructional support essential to meet the State and Local accountability goals.
- ✚ The District must provide resources for unfunded mandates.
- ✚ The support services and operational aspects of the District will be maintained such that the essential services provided to students and staff will be continued.
- ✚ The District will identify funding sources for new programs and/or initiatives.

The District expects to serve approximately 848 new students when school begins in August. Funding is included in the budget to accommodate the instructional needs of these students as well as to provide services to newly identified special needs, gifted, and non-English speaking students.

The District will incur additional operating expenses for the 2018-19 fiscal year. These include increases in retirement, health insurance, and other fixed costs. Additionally, the 2018-19 funding plan incorporates a 2% salary increase for all eligible employees and a 1% salary increase for teachers.

Although there is always a great deal of uncertainty regarding State funding, the current 2018-19 Appropriations bill has many items that remain to be “worked out” between the two legislative bodies. Among them are the base student cost (BSC), the poverty definition, and teacher pay increases. The BSC as provided by House is at the current 2017-18 amount of \$2,425. The Senate proposed raising the BSC to \$2,485. As a result of the community eligibility provision (CEP), the House recommended that the poverty definition would continue to be based on the 2013-14 pupils

in poverty. The Senate recommended that the poverty definition would be based on the 2017-18 direct certification which would result in an overall decrease in the identified students. In regard to the teacher pay increase, the House recommended a 2% pay increase while the Senate recommended a 1% pay increase.

The revenue projections incorporated in this document are generally based on the Senate Finance version of the state budget, where appropriate. Otherwise, projections are based on the current year allocations. Property tax revenues have seen a modest increase for the past several years. The 2018-19 funding plan anticipates that this growth will continue next year.

ACT 388 limits millage increases to the percent of growth in CPI and the population growth of the County. Based on information received from the South Carolina Revenue and Fiscal Affairs Office, the CPI increased 2.13% and the population increase for the County is 3.68%. Under this statute, the District cannot exceed a 5.81% or 7.1 mill increase for operations.

The proposed 2018-19 General Fund budget indicates the utilization of \$16.9 million of the unassigned fund balance. The projected fund balance at June 30, 2018 for the General Fund is expected to be \$104.7 million. This amount maintains the Board established minimum of 15% and provides adequate reserves for 2018-19.

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>2017-18</u>	<u>2018-19</u>	<u>Change</u>
General Fund	\$408,636,793	\$428,078,024	\$19,441,231
Special Revenue Fund	31,528,540	34,299,379	2,770,839
Education Improvement Act Fund	26,479,882	29,552,061	3,072,179
Food Service Fund	21,703,078	21,349,513	(353,565)
Pupil Activity Fund	7,527,542	7,693,898	166,356
Total Operations	495,875,835	520,972,875	25,097,040
Debt Service Fund	58,167,158	90,089,508	31,922,350
School Building Fund	130,708,117	73,162,623	(57,545,494)
Total Capital	188,875,275	163,252,131	(25,623,144)
Comprehensive Budget (total)	\$684,751,110	\$684,225,006	(\$526,104)
Millage required for General Fund	123.1 mills	123.1 mills	No change
Millage required for Debt Service	10.0 mills	10.0 mills	No change
Total millage required	133.1 mills	133.1 mills	No change
Student enrollment	42,796*	43,644	848

*Actual 2017-18 45-day average daily membership for K-12

General Fund

For fiscal year 2018-19, the proposed budget for the General Fund of the School District is \$428,078,024. Approximately 50.1% of the revenue to support this fund is generated locally through property taxes, Medicaid reimbursements, and other local revenue. 46.3% 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 3.6% 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 3,495 professional positions and 1,731.5 classified positions. 85.9% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 14.1% is committed to the purchase of supplies, materials, utilities, technology, the payment to public charter schools, and other operational expenditures.

The per pupil expenditure for the Horry County Schools from the General Fund is approximately \$9,808, which is an increase over the 2017-18 amount of \$9,548. This budget will support the education of approximately 43,644 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 848 new students \$3,206,651

Operational Expectation OE-5 Financial Planning

- 2% salary increase for all regular employees \$5,260,734
- 1% salary increase for teachers 1,711,534
- Increase in group health insurance 1,662,742
- Increase in employer retirement rate 3,344,500

Operational Expectation OE-7 Asset Protection

- School security officers for elementary schools \$742,660
- Additional building services staff 235,032
- Additional maintenance flex crew with assistant manager 322,361
- Increase in maintenance service contracts 597,615
- Increase district-wide building services supplies and summer cleaning 150,863
- Increase in maintenance supplies and equipment 219,000
- Expansion of HCS sustainability programs 121,600
- Replacement furniture for school common areas 375,750
- Furniture for student population growth 26,750
- Decrease in utilities (1,504,988)

Operational Expectation OE-10 Instructional Program

• Middle school STEM program	\$1,369,124
• ESOL support (8.0 teachers)	626,965
• 6 additional days per school for instructional support	117,318

Other

• 8.0 RBHS lead counselors	\$583,487
• 5.0 high school registrar positions	302,685
• 1.0 routing supervisor	103,323

Special Revenue Fund

For fiscal year 2018-19, the proposed budget for the Special Revenue Fund of the School District is \$34,299,379. Approximately 7 % of the revenue to support this fund is generated locally through after school childcare programs. 9% of the revenue is generated from the State in the form of various initiatives, including EEDA career specialists, and student health and fitness. 83.7% of the revenue is generated from federal grants which provide funding in the form of Title I, IDEA (Individuals with Disabilities Education Act), Improving Teacher Quality, and other various supplementary programs. The remaining .3% 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 in-kind salaries and benefits for 204 professional positions and 176 classified positions. 77.5% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 22.5% is committed to the purchase of supplies, materials, technology, equipment, and the payment of indirect cost charges to the General Fund. Due to the nature of special revenue funds, expenditures must supplement, NOT supplant, the regular education program.

Expenditure changes include:

Operational Expectation OE-5 Financial Planning

• 2% salary increase for all regular employees	\$324,445
• 1% salary increase for teachers	81,493
• Increase in group health insurance	120,879
• Increase in employer retirement rate	209,415

Operational Expectation OE-10 Instructional Program

• Targeted assistance for students in identified socio/economic areas and/or geographic clusters	\$974,405
• Targeted assistance for exceptional students	902,758

Education Improvement Act Fund

For fiscal year 2018-19, the proposed budget for the Education Improvement Act Fund of the School District is \$29,552,061.

The expenditure side of this budget supports salaries and benefits for 87.9 professional positions and 34.5 classified positions. 39.9% of the entire operational budget is dedicated to employee compensation (salaries and benefits). An additional 40.6% is transferred to the General Fund as EIA teacher salary increase. The remaining 19.5% is committed to the purchase of supplies, materials, technology, and equipment. Due to the nature of these funds, each program has specific guidelines regarding allowable utilization.

Expenditure changes include:

Operational Expectation OE-5 Financial Planning

- | | |
|--|-----------|
| • 2% salary increase for all regular employees | \$123,361 |
| • 1% salary increase for teachers | 23,351 |
| • Increase in group health insurance | 39,012 |
| • Increase in employer retirement rate | 76,927 |

Other

- | | |
|--|-------------|
| • Transfer to General Fund for teacher salary/fringe benefit increases | \$2,788,908 |
|--|-------------|



Debt Service Fund

For fiscal year 2018-19, the proposed budget for the Debt Service Fund of the School District is \$90,089,508. 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 6/30/18	Sept 18 Payments	March 19 Payments	Total FY 2019	Balance 6/30/19
\$43.33 Refunding 2010A	16,315,000				11,140,000
<i>Principal</i>		-	5,175,000	5,175,000	
<i>Interest</i>		407,875	407,875	815,750	
\$54.965 Refunding 2011A (Ref)	27,720,000				21,440,000
<i>Principal</i>		-	6,280,000	6,280,000	
<i>Interest</i>		693,000	693,000	1,386,000	
\$59.455 Refunding 2012A (Ref 2005A)	46,015,000				43,005,000
<i>Principal</i>		-	3,010,000	3,010,000	
<i>Interest</i>		956,988	956,988	1,913,976	
\$110.81 Refunding 2015A (Ref 2006A)	109,505,000				109,040,000
<i>Principal</i>		-	465,000	465,000	
<i>Interest</i>		2,294,013	2,294,013	4,588,026	
\$32.97 Refunding 2015B (Ref 2007AB)	29,410,000				25,645,000
<i>Principal</i>		-	3,765,000	3,765,000	
<i>Interest</i>		690,600	690,600	1,381,200	
\$125 Million 2016A (8%)	125,000,000				109,705,000
<i>Principal</i>		-	15,295,000	15,295,000	
<i>Interest</i>		3,125,000	3,125,000	6,250,000	
\$72.78 Million 2016B (SO)	72,780,000				63,875,000
<i>Principal</i>		-	8,905,000	8,905,000	
<i>Interest</i>		1,819,500	1,819,500	3,639,000	
	426,745,000	9,986,976	52,881,976	62,868,952	383,850,000

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



School Building Fund

For fiscal year 2018-19, the proposed budget for the School Building Fund of the School District is \$73,162,623. As projects in the School Building Fund may span multiple years, this budget reflects the projected expenditures for the 2018-19 year. The major initiatives include the major construction projects in the Short-term Facilities Plan and the continuation of various capital improvement and technology projects.

Operational Expectation OE-13 Facilities

• Renovation to Old Myrtle Beach Middle School	\$16,915,428
• New St. James Intermediate School	685,337
• New Socastee Middle School	1,355,527
• New Ten Oaks Middle School	698,943
• New Myrtle Beach Middle School	576,016
• Replacement for Socastee Elementary School	556,718
• Renovation to North Myrtle Beach High School	342,020
• Addition to Midland Elementary School	366,298
• Support Space and Building Modifications	5,181,818
• Sustainment Projects	6,545,455
• Emergency Maintenance Repair	909,091
• Equipment	454,545
• Contingency	8,804,349
• Construction Management	1,818,182
• 2018-19 Classroom Technology and Laptop Initiative	3,100,000
• Devices and Infrastructure for the PDL Initiative	6,000,000
• Current Technology Initiatives	10,894,900
• Current Capital Improvement Projects	2,545,863
• Contingency for Future ERP System Upgrades	5,412,133



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 2018-19, the proposed budget for the Food Service Fund of the School District is \$21,349,513.

The expenditure side of this budget supports salaries and benefits for 3 professional positions and 323 classified positions. 54.8% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 45.2% is committed to the purchase of supplies, food, and the payment of indirect cost charges to the General Fund. Continuing for 2018-19, the Food Service Fund will account for all fringe benefit costs with the General Fund providing funding for the excess cost.

Operational Expectation OE-5 Financial Planning

• Net reduction of 2.5 cafeteria workers & change in employee hours	(\$77,015)
• 2% salary increase for all regular employees	130,890
• Increase in group health insurance	97,076
• Increase in employer retirement rate	104,536
• Decrease in food purchases and supplies	(1,026,978)
• Decrease in equipment purchases	(75,396)
• Increase in indirect cost transfer to General Fund	497,142



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 2018-19, the proposed budget for the Pupil Activity Fund of the School District is \$7,693,898.



Revenue Changes 2018-19

GENERAL FUND: \$15,858,704

Local Revenue: \$4,385,194

Ad Valorem Taxes \$3,849,504	<ul style="list-style-type: none">Includes current and delinquent taxes. Projected value of a mill for 2018-19 is \$1,521,624.
Penalties on Taxes (\$226,300)	<ul style="list-style-type: none">Based on 2017-18 projected revenue.
Revenue in Lieu of Taxes (\$46,286)	<ul style="list-style-type: none">Based on 2016-17 audited revenue. This is revenue received from the Multicounty Business Park in Lieu of Taxes.
Interest on Investments \$106,084	<ul style="list-style-type: none">Based upon current investments held by County Treasurer and projected interest earnings on overnight deposits.
Medicaid Reimbursement \$747,585	<ul style="list-style-type: none">Based on reimbursement billing for 2017-18. Program includes nursing, RBHS, and other billable services. Total Medicaid revenue reflects the gross reimbursement for billable services. The State recoups a 29.92% required match.
Other Local Revenues (\$45,393)	<ul style="list-style-type: none">Based on 2016-17 audited revenues.

Intergovernmental Revenue: \$67,392

Payments From Other Gov Units \$67,392	<ul style="list-style-type: none">Revenue received for services rendered to students from other school districts. Based on 2016-17 audited revenue.
---	---

State Revenue: \$8,563,255

Restricted Grants \$381,240	<ul style="list-style-type: none">• Handicapped Transportation, Home Schooling, and School Bus Drivers Salary. Based upon actual 2017-18 revenue received and Senate Finance version of the State Budget.
Fringe Benefits Employer Contributions (\$49,550)	<ul style="list-style-type: none">• Based on the Senate Finance version of the State Budget using the FY 18 Poverty Index.
Retiree Insurance \$585,059	<ul style="list-style-type: none">• Based on the Senate Finance version of the State Budget using the FY 18 Poverty Index.
Education Finance Act \$3,649,649	<ul style="list-style-type: none">• Based on an 848 projected increase in student enrollment and a base student cost of \$2,485 as recommended by the Senate Finance Committee.
Reimbursement for Local Property Tax Relief \$1,494,278	<ul style="list-style-type: none">• Beginning 2007-08, ACT 388 exempts 100% of the fair market value of owner-occupied real property from school operating taxes. The Act is comprised of three tiers. Tier I is previous reimbursement for the first \$100,000 of appraised value of owner occupied real property. Tier II is the previous reimbursement on the first \$50,000 appraised value for taxpayers sixty-five and over, or those totally and permanently disabled or legally blind. This is also known as Homestead Exemption. Tier III is “final reimbursement” to fully fund the property tax relief for school operations on residential property. As 2007-08 was the base year, all future Tier III payments will be limited to the actual Tier III collections for 2007-08 plus a per pupil share of the growth in the fund. The growth in the reimbursement is limited to the CPI and State population growth.
Other State Property Tax Revenue (\$76,527)	<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 2016-17 actual collections.

PEBA On-behalf Payments
\$2,623,805

- Based on 2017-18 actual revenue.

Other State Revenue
(\$44,699)

- Based on 2016-17 audited revenue.

Federal Revenue: \$12,709

Other Federal Revenue
\$12,709

- Reimbursement for ROTC salaries. Based on 2016-17 audited revenue.

Other Financing Sources: \$2,830,154

Transfers from Other Funds
\$2,788,908

- Based on Senate Finance version of the State Budget. Includes EIA teacher's salary increase and fringe transfer.

Transfers/Indirect Cost
\$444,998

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

Other Revenue
(\$403,752)

- Based on 2016-17 audited revenue.

SPECIAL REVENUE FUND: \$2,770,839

Local Revenue \$285,632

Other Local Revenues
\$285,632

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

State Revenue: \$234,820

Summer Reading Camps
(\$222,796)

- Funding to provide students who are significantly below third grade reading proficiency with the opportunity to receive intensive instructional services and support during the summer. For 2018-19, funding for the initiative was shifted to EIA.

Student Health & Fitness – Nurses \$540,237	<ul style="list-style-type: none"> Based on Senate Finance version of the State Budget.
EEDA Career Specialists (\$188,612)	<ul style="list-style-type: none"> Based on the 2017-18 allocation.
Other State Revenues \$105,991	<ul style="list-style-type: none"> Includes First Steps, Student Health and Fitness, and Reimbursement for the Twelve-Month Agriculture Program.

Federal Revenue: \$2,252,187

Title I \$974,405	<ul style="list-style-type: none"> Based on the 2017-18 allocation and estimated carryover.
IDEA \$902,758	<ul style="list-style-type: none"> Based on the 2017-18 allocation and estimated carryover.
Other Federal Revenues \$375,024	<ul style="list-style-type: none"> Includes IDEA Preschool, Vocational Aid, Title III-ESOL, Improving Teacher Quality, and Adult Education.

Other Financing Sources: (\$1,800)

Transfers from Other Funds (\$1,800)	<ul style="list-style-type: none"> Based on 2017-18 projected revenue.
---	---

EDUCATION IMPROVEMENT ACT FUND: \$3,072,179

State Revenue: \$3,072,179

At Risk Student Learning \$558,812	<ul style="list-style-type: none"> Based on the Senate Finance version of the State Budget plus \$1,543,790 projected carryover.
---------------------------------------	---

Four-Year-Old Early Childhood \$40,495	<ul style="list-style-type: none"> Based on the 2017-18 allocation.
Reading Coaches (\$22,194)	<ul style="list-style-type: none"> Based on the Senate Finance version of the State Budget.
National Board Certification (\$259,440)	<ul style="list-style-type: none"> Based on current National Board Certified Teachers. Horry County School District currently has 334 teachers with this designation & will have 307.5 in 2018-19.
Summer Reading Camps \$212,380	<ul style="list-style-type: none"> Funding to provide students who are significantly below third grade reading proficiency with the opportunity to receive intensive instructional services and support during the summer. Based on current allocation.
Teacher Salary Increase \$2,265,346	<ul style="list-style-type: none"> Based on the Senate Finance version of the State Budget.
School Employer's Contributions \$462,664	<ul style="list-style-type: none"> Based on the Senate Finance version of the State Budget.
Professional Development (\$387,772)	<ul style="list-style-type: none"> Funding consolidated with Aid to Districts. Based on the Senate Finance version of the State Budget.
Reading (\$188,579)	<ul style="list-style-type: none"> Funding consolidated with Aid to Districts. Based on the Senate version of the State Budget.
Student Health & Fitness – Nurses (\$570,697)	<ul style="list-style-type: none"> In 2017-18, the funding was split between the Special Revenue Fund and the Education Improvement Act Fund. For 2018-19, the initiative will be funded in the Special Revenue Fund.
Aid to Districts \$1,008,274	<ul style="list-style-type: none"> Consolidated funding. Based on Senate Finance version of State Budget.
Other State Revenues (\$47,110)	<ul style="list-style-type: none"> Includes Adult Education, EEDA Supplies & Materials, and Teacher Supplies. Based on Senate Finance version of State Budget.

DEBT SERVICE FUND: \$6,275,500

Local Revenue: \$6,186,649

Ad Valorem Taxes \$955,735	<ul style="list-style-type: none">Includes current and delinquent taxes. Projected value of a mill for 2018-19 (current and delinquent) is \$2,119,549.
Penalties on Taxes (\$4,172)	<ul style="list-style-type: none">Based upon 2017-18 projected revenue.
Other Property Tax Revenue \$4,787,575	<ul style="list-style-type: none">Based upon projected 2018-19 receipts of the Education Capital Improvement Sales Tax.
Revenue in Lieu of Taxes \$389,158	<ul style="list-style-type: none">Based upon 2017-18 projected revenue.
Interest on Investments \$58,353	<ul style="list-style-type: none">Based upon current investments held by County Treasurer and projected interest earnings on overnight deposits.

State Revenue: \$88,851

Homestead Exemption \$24,907	<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 2017-18 projected revenue.
Manufacturer's Depreciation Reimbursement \$470	<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 2017-18 projected revenue.
Other State Property Tax Revenue \$63,474	<ul style="list-style-type: none">Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions from motor carriers. Based upon 2017-18 projected revenue.

SCHOOL BUILDING FUND: \$8,763,499

Local Revenue: \$316,339

Interest on Investments
\$316,339

- Based upon current investments and cash flow projections.

Intergovernmental Revenue: \$1,162,039

E-Rate Reimbursement
\$1,162,039

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

Other Financing Sources: \$7,285,121

Transfer from Debt Service Fund
\$7,700,000

- In 2018-19, the District plans to transfer proceeds in the amount of \$27.2 million from the Education Capital Improvement Sales Tax for:

- Construction Management - \$2,292,557
- Short-term Capital Plan - \$24,907,443

E-Rate Reimbursement
(\$414,879)

- Decrease due to change in reporting. For 2018-19, this item will be included in Intergovernmental Revenue.

FOOD SERVICE FUND: (\$392,503)

Local Revenue: (\$552,916)

Lunch Sales to Pupils
(\$251,334)

- Based on current revenue and projected average daily participation.

Breakfast Sales to Pupils
(\$7,350)

- Based on current revenue and projected average daily participation.

Special Sales to Pupils
(\$323,636)

- Based on current revenue and projected average daily participation.

Lunch Sales to Adults (\$18,431)	<ul style="list-style-type: none"> Based on current revenue and projected average daily participation.
Breakfast Sales to Adults (\$925)	<ul style="list-style-type: none"> Based on current revenue and projected average daily participation.
Special Sales to Adults (\$8,050)	<ul style="list-style-type: none"> Based on current revenue and projected average daily participation.
Other Local Revenue \$56,810	<ul style="list-style-type: none"> Based on projected 2017-18 revenues.

State Revenue: (\$1,345)

Program Aid (\$1,345)	<ul style="list-style-type: none"> Based on projected 2017-18 revenues.
--------------------------	--

Federal Revenue: \$161,758

School Lunch Program \$48,313	<ul style="list-style-type: none"> Based on projected USDA reimbursement rates and average daily participation.
School Breakfast Program \$113,445	<ul style="list-style-type: none"> Based on projected USDA reimbursement rates and average daily participation.

PUPIL ACTIVITY FUND: \$166,356

Local Revenue: \$166,356

Other Local Revenue \$166,356	<ul style="list-style-type: none"> Based upon 2017-18 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	\$ 295,722,914	\$ 11,876,180	\$ 307,599,094	53.15%
Intergovernmental	1,285,949	-	1,285,949	0.22%
State	224,025,448	15,500	224,040,948	38.71%
Federal	29,435,043	16,364,971	45,800,014	7.91%
Total Revenues	\$ 550,469,354	\$ 28,256,651	\$ 578,726,005	100.00%
Expenditures/Expenses:				
Instruction	\$ 311,595,692	\$ 69,022	\$ 311,664,714	49.17%
Supporting Services	166,813,314	27,744,417	194,557,731	30.69%
Community Services	2,529,292	-	2,529,292	0.40%
Debt Services	62,889,508	-	62,889,508	9.92%
Facilities Acquisitions and Construction Services	62,232,791	-	62,232,791	9.82%
Total Expenditures/Expenses	\$ 606,060,597	\$ 27,813,439	\$ 633,874,036	100.00%
Excess of Revenues Over (Under) Expenditures/Expenses	\$ (55,591,243)	\$ 443,212	\$ (55,148,031)	
Other Financing Sources (Uses):				
Payments to Other Governmental Units	\$ (129,000)	\$ -	\$ (129,000)	1.53%
Medicaid Payments to SDE	(1,173,656)	-	(1,173,656)	13.88%
Payments to Public Charter Schools	(7,163,926)	-	(7,163,926)	84.73%
Sale of Fixed Assets	11,701	-	11,701	(0.14%)
Transfers from Other Funds	38,883,836	747,822	39,631,658	468.74%
Transfers from Other Funds/Indirect Cost	2,252,730	-	2,252,730	(26.64%)
Transfers to Other Funds	(39,631,658)	-	(39,631,658)	(468.74%)
Transfers to Other Funds/Indirect Cost	(1,022,758)	(1,229,972)	(2,252,730)	26.64%
Total Other Financing Sources (Uses)	\$ (7,972,731)	\$ (482,150)	\$ (8,454,881)	100.00%
Excess of Revenues Over (Under) Expenditures/Expenses and Other Financing Sources (Uses)	\$ (63,563,974)	\$ (38,938)	\$ (63,602,912)	
Fund Balance/Retained Earnings, July 1	249,411,871	4,713,783	254,125,654	
Fund Balance/Retained Earnings, June 30	\$ 185,847,897	\$ 4,674,845	\$ 190,522,742	

	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Total All Governmental Funds
Revenues:						
Local	\$ 206,030,595	\$ 2,396,791	\$ -	\$ 86,652,510	\$ 643,018	\$ 295,722,914
Intergovernmental	123,910	-	-	-	1,162,039	1,285,949
State	190,482,060	3,077,992	29,552,061	913,335	-	224,025,448
Federal	736,897	28,698,146	-	-	-	29,435,043
Total Revenues	\$ 397,373,462	\$ 34,172,929	\$ 29,552,061	\$ 87,565,845	\$ 1,805,057	\$ 550,469,354
Expenditures:						
Instruction	\$ 263,480,245	\$ 22,360,799	\$ 14,742,493	\$ -	\$ 11,012,155	\$ 311,595,692
Supporting Services	155,925,874	8,060,665	2,826,775	-	-	166,813,314
Community Services	31,821	2,497,471	-	-	-	2,529,292
Debt Services	-	-	-	62,889,508	-	62,889,508
Facilities Acquisitions & Construction Services	82,323	-	-	-	62,150,468	62,232,791
Total Expenditures	\$ 419,520,263	\$ 32,918,935	\$ 17,569,268	\$ 62,889,508	\$ 73,162,623	\$ 606,060,597
Excess of Revenues Over (Under)						
Expenditures	\$ (22,146,801)	\$ 1,253,994	\$ 11,982,793	\$ 24,676,337	\$ (71,357,566)	\$ (55,591,243)
Other Financing Sources (Uses):						
Payments to Other Governmental Units	\$ (129,000)	\$ -	\$ -	\$ -	\$ -	\$ (129,000)
Medicaid Payments to SDE	(1,173,656)	-	-	-	-	(1,173,656)
Payments to Public Charter Schools	(6,380,833)	(357,686)	(425,407)	-	-	(7,163,926)
Sale of Fixed Assets	11,701	-	-	-	-	11,701
Transfer from Other Funds	11,557,386	126,450	-	-	27,200,000	38,883,836
Transfer from Other Funds/Indirect Cost	2,252,730	-	-	-	-	2,252,730
Transfer to Other Funds	(874,272)	-	(11,557,386)	(27,200,000)	-	(39,631,658)
Transfer to Other Funds/Indirect Cost	-	(1,022,758)	-	-	-	(1,022,758)
Total Other Financing Sources (Uses)	\$ 5,264,056	\$ (1,253,994)	\$ (11,982,793)	\$ (27,200,000)	\$ 27,200,000	\$ (7,972,731)
Excess of Revenues Over (Under)						
Expenditures and Other						
Financing Sources (Uses)	\$ (16,882,745)	\$ -	\$ -	\$ (2,523,663)	\$ (44,157,566)	\$ (63,563,974)
Fund Balance, July 1	104,665,775	1,789,349	-	54,857,032	88,099,715	249,411,871
Fund Balance, June 30	\$ 87,783,030	\$ 1,789,349	\$ -	\$ 52,333,369	\$ 43,942,149	\$ 185,847,897

	Proprietary Fund Type Food Service Fund	Fiduciary Fund Type Pupil Activity Fund	Total Proprietary And Fiduciary Funds
Revenues:			
Local	\$ 4,182,282	\$ 7,693,898	\$ 11,876,180
State	15,500	-	15,500
Federal	16,364,971	-	16,364,971
Total Revenues	\$ 20,562,753	\$ 7,693,898	\$ 28,256,651
Expenses/Expenditures:			
Instruction	\$ -	\$ 69,022	\$ 69,022
Supporting Services	20,119,541	7,624,876	27,744,417
Total Expenses/Expenditures	\$ 20,119,541	\$ 7,693,898	\$ 27,813,439
Excess of Revenues Over (Under) Expenses/Expenditures	\$ 443,212	\$ -	\$ 443,212
Other Financing Sources (Uses):			
Transfers from Other Funds	\$ 747,822	\$ -	\$ 747,822
Transfers to Other Funds/Indirect Cost	(1,229,972)	-	(1,229,972)
Total Other Financing Sources (Uses)	\$ (482,150)	\$ -	\$ (482,150)
Excess of Revenues Over (Under) Expenses/Expenditures and Other Financing Sources (Uses)	\$ (38,938)	\$ -	\$ (38,938)
Retained Earnings/Fund Balance, July 1	118,014	4,595,769	4,713,783
Retained Earnings/Fund Balance, June 30	\$ 79,076	\$ 4,595,769	\$ 4,674,845

*Two-Year Comparison
2017-18 To 2018-19*

*Comparative Budget Summary
General Fund*

	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19	
			Increase/ (Decrease)	Percent Change
Revenues:				
Local				
Ad Valorem Taxes	\$ 189,408,791	\$ 193,258,295	\$ 3,849,504	2.03%
Medicaid Reimbursement	2,952,268	3,699,853	747,585	25.32%
Other	9,284,342	9,072,447	(211,895)	(2.28%)
Intergovernmental	56,518	123,910	67,392	119.24%
State				
Education Finance Act	80,801,516	84,409,114	3,607,598	4.46%
ACT 388	35,893,449	37,387,727	1,494,278	4.16%
Reimbursement of Local Property Tax Relief	11,700,436	11,700,436	-	-
Homestead Exemption	3,952,008	3,952,008	-	-
Merchant's Inventory Tax	701,824	701,824	-	-
Other	48,869,572	52,330,951	3,461,379	7.08%
Federal				
ROTC	724,188	736,897	12,709	1.75%
Total Revenue	\$ 384,344,912	\$ 397,373,462	\$ 13,028,550	3.39%
Expenditures:				
Instruction				
Salaries	\$ 170,316,935	\$ 177,782,840	\$ 7,465,905	4.38%
Employee Benefits	66,932,401	72,838,314	5,905,913	8.82%
Purchased Services	4,549,323	4,852,160	302,837	6.66%
Materials & Supplies	6,968,921	7,415,685	446,764	6.41%
Capital Outlay	412,817	548,400	135,583	32.84%
Other	45,124	42,846	(2,278)	(5.05%)
Total Instruction	\$ 249,225,521	\$ 263,480,245	\$ 14,254,724	5.72%
Supporting Services				
Salaries	\$ 77,935,982	\$ 79,927,551	\$ 1,991,569	2.56%
Employee Benefits	34,666,825	36,983,825	2,317,000	6.68%
Purchased Services	13,905,860	15,284,220	1,378,360	9.91%
Materials & Supplies	21,554,128	20,762,876	(791,252)	(3.67%)
Capital Outlay	1,906,797	2,270,964	364,167	19.10%
Other	762,820	778,761	15,941	2.09%
Total Supporting Services	\$ 150,732,412	\$ 156,008,197	\$ 5,275,785	3.50%

*Two-Year Comparison
2017-18 To 2018-19*

*Comparative Budget Summary
General Fund*

	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19	
			Increase/ (Decrease)	Percent Change
Community Services				
Salaries	\$ -	\$ 21,062	\$ 21,062	100.00%
Employee Benefits	-	10,759	10,759	100.00%
Total Community Services	\$ -	\$ 31,821	\$ 31,821	100.00%
Total Expenditures	\$ 399,957,933	\$ 419,520,263	\$ 19,562,330	4.89%
Excess of Revenues Over (Under) Expenditures	\$ (15,613,021)	\$ (22,146,801)	\$ (6,533,780)	41.85%
Other Financing Sources (Uses):				
Payments to Other Governmental Units	\$ (179,000)	\$ (129,000)	\$ 50,000	(27.93%)
Medicaid Payments to SDE	(1,173,656)	(1,173,656)	-	-
Payments to Public Charter Schools	(6,450,132)	(6,380,833)	69,299	(1.07%)
Transfer from Other Funds	8,768,478	11,557,386	2,788,908	31.81%
Transfer from Other Funds/Indirect Cost	1,807,732	2,252,730	444,998	24.62%
Sale of Fixed Assets	29,973	11,701	(18,272)	(60.96%)
Other Financing Sources	385,480	-	(385,480)	(100.00%)
Transfer to Other Funds	(876,072)	(874,272)	1,800	(0.21%)
Total Other Financing Sources (Uses)	\$ 2,312,803	\$ 5,264,056	\$ 2,951,253	127.61%
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (13,300,218)	\$ (16,882,745)		
Projected Fund Balance, June 30	\$ 95,847,430	\$ 104,665,775		
Non-Spendable for Inventory and Prepayments	(2,504,286)	(3,095,169)		
Assigned for School Carryover Budgets	(496,745)	(524,580)		
Assigned for Central Carryover Budgets	(3,621,449)	(2,656,437)		
Assigned for Next Year's Budget	(13,300,218)	(16,882,745)		
Minimum Fund Balance	(56,674,026)	(59,660,553)		
Unassigned Fund Balance	\$ 19,250,706	\$ 21,846,291		



*Budgeted Revenues and
Other Financing Sources*

*Three-Year Comparison
2016-17 To 2018-19*

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

Revenues by Source	2016-17		2017-18		2018-19		2017-18 to 2018-19	
	Audited	Actual	Adopted	Budget	Proposed	Budget	Increase / (Decrease)	Percent Change
LOCAL								
Ad Valorem Taxes	\$	208,122,715	\$	209,648,549	\$	214,453,788	\$ 4,805,239	2.29%
Penalties on Taxes		1,923,639		2,206,434		1,975,962	(230,472)	(10.45%)
Education Capital Improvement Sales/Use Tax Act		61,116,597		59,464,845		64,252,420	4,787,575	8.05%
Revenue in Lieu of Taxes		2,093,352		1,203,816		1,498,096	294,280	24.45%
Revenue in Lieu of Taxes (MCBP)		4,993,449		5,377,276		5,425,868	48,592	0.90%
Regular Day School from Patrons		72,513		68,492		72,513	4,021	5.87%
Tuition-Summer School from Patrons		9,965		-		-	-	-
Interest on Investments		1,938,747		859,866		1,347,732	487,866	56.74%
Lunch Sales to Pupils		3,439,687		3,108,752		2,857,418	(251,334)	(8.08%)
Breakfast Sales to Pupils		6,841		18,550		11,200	(7,350)	(39.62%)
Ala Carte Sales to Pupils		656,462		1,011,036		687,400	(323,636)	(32.01%)
Lunch Sales to Adults		422,336		504,700		486,269	(18,431)	(3.65%)
Breakfast Sales to Adults		2,373		4,660		3,735	(925)	(19.85%)
Ala Carte Sales to Adults		40,016		67,600		59,550	(8,050)	(11.91%)
Admissions		888,633		30,031		15,709	(14,322)	(47.69%)
Bookstore Sales		279,559		293,982		199,523	(94,459)	(32.13%)
Pupil Organization Memberships Dues and Fees		33,208		29,472		41,544	12,072	40.96%
Student Fees		744,762		120		1,229	1,109	924.17%
Other Pupil Activity Income		6,837,601		6,812,619		7,091,257	278,638	4.09%
SUBTOTAL LOCAL REVENUES	\$	293,622,455	\$	290,710,800	\$	300,481,213	\$ 9,770,413	3.36%

*Three-Year Comparison
2016-17 To 2018-19*

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

Revenues by Source	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19	
				Increase / (Decrease)	Percent Change
LOCAL (continued)					
Rentals	\$ 133,462	\$ 274,958	\$ 177,555	\$ (97,403)	(35.42%)
Contributions & Donations From Private Sources	157,716	181,639	153,233	(28,406)	(15.64%)
Medicaid Reimbursement	3,701,736	2,952,268	3,700,996	748,728	25.36%
Refund of Prior Years' Expenditures	237,156	99,141	236,139	136,998	138.19%
Receipt of Insurance Proceeds	399,355	104,022	104,022	-	-
Receipt of Legal Settlements	1,200	-	-	-	-
Revenue from Other Local Sources	3,480,403	2,489,012	2,745,936	256,924	10.32%
TOTAL LOCAL REVENUES	\$ 301,733,483	\$ 296,811,840	\$ 307,599,094	\$ 10,787,254	3.63%
Funding Sources:					
General Fund	\$ 200,873,739	\$ 201,645,401	\$ 206,030,595	\$ 4,385,194	2.17%
Special Revenue Fund	3,691,900	2,111,159	2,396,791	285,632	13.53%
Debt Service Fund	82,716,536	80,465,861	86,652,510	6,186,649	7.69%
School Building Fund	1,278,556	326,679	643,018	316,339	96.83%
Food Service Fund	4,760,723	4,735,198	4,182,282	(552,916)	(11.68%)
Pupil Activity Fund	8,412,029	7,527,542	7,693,898	166,356	2.21%
INTERGOVERNMENTAL					
Payments from Other Governmental Units	\$ 1,688,098	\$ 56,518	\$ 1,285,949	\$ 1,229,431	2175.29%
TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,688,098	\$ 56,518	\$ 1,285,949	\$ 1,229,431	2175.29%
Funding Sources:					
General Fund	\$ 123,910	\$ 56,518	\$ 123,910	\$ 67,392	119.24%
School Building Fund	1,564,188	-	1,162,039	1,162,039	100.00%

*Three-Year Comparison
2016-17 To 2018-19*

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

Revenues by Source	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19	
				Increase / (Decrease)	Percent Change
STATE					
Twelve Month Agriculture Program	\$ -	\$ 54,328	\$ 59,641	\$ 5,313	9.78%
Education & Economic Development Act	1,178,825	1,556,049	1,367,437	(188,612)	(12.12%)
Student Health & Fitness	317,239	318,488	412,630	94,142	29.56%
Handicapped Transportation	11,329	19,171	11,329	(7,842)	(40.91%)
Home Schooling	1,763	1,099	1,763	664	60.42%
Child Development Program Expansion	4,640	-	-	-	-
Student Health & Fitness-Nurses	871,014	871,014	840,554	(30,460)	(3.50%)
Food Service Program Aid	1,127	16,845	15,500	(1,345)	(7.98%)
Adult Ed Supplemental Nutrition Assistance Program	22,931	-	-	-	-
School Bus Drivers Salary	3,385,888	2,604,704	2,991,997	387,293	14.87%
EAA Bus Driver Salary and Fringe	10,275	12,731	10,275	(2,456)	(19.29%)
Transportation Workers' Compensation	185,270	185,270	188,851	3,581	1.93%
Summer Reading Camp	446,141	222,796	212,380	(10,416)	(4.68%)
Fringe Benefits Employer Contributions	32,424,832	35,801,206	35,751,656	(49,550)	(0.14%)
Retiree Insurance	9,441,964	9,441,964	10,027,023	585,059	6.20%
State Teacher Supply	75,900	-	-	-	-
Education License Plates	6,792	-	-	-	-
Other State Revenue	32,940	2,298	-	(2,298)	(100.00%)
SUBTOTAL STATE REVENUES	\$ 48,418,870	\$ 51,107,963	\$ 51,891,036	\$ 783,073	1.53%

*Three-Year Comparison
2016-17 To 2018-19*

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

Revenues by Source	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19	
				Increase / (Decrease)	Percent Change
STATE (continued)					
Education Finance Act	\$ 76,487,950	\$ 80,801,516	\$ 84,409,114	\$ 3,607,598	4.46%
Adept	44,029	-	-	-	-
Aid to Districts-Technology	-	818,788	610,672	(208,116)	100.00%
Arts in Education	15,234	-	-	-	-
Professional Development	82,873	387,772	-	(387,772)	(100.00%)
Technology Professional Development	403,850	-	-	-	-
Formative Assessment	238,280	-	209,833	209,833	100.00%
Career and Technology Education Equipment	615,123	-	-	-	-
Science Kits Refurbishment	137,742	131,934	134,435	2,501	1.90%
Industry Certificates	9,041	-	10,000	10,000	100.00%
Career and Tech Ed	-	867,118	900,709	33,591	100.00%
National Board Salary Supplement	3,049,493	2,970,593	2,711,153	(259,440)	(8.73%)
Teacher of the Year Awards	1,077	1,077	1,077	-	-
At Risk Student Learning	2,970,385	5,625,027	6,183,839	558,812	9.93%
EIA Reading Coaches	1,701,279	1,693,280	1,671,086	(22,194)	(1.31%)
Four-Year-Old Early Childhood Program	1,433,505	1,610,776	1,651,271	40,495	2.51%
CDEP Program	80,168	84,360	81,332	(3,028)	(3.59%)
Teacher Salary Increase	8,230,222	7,617,516	9,882,862	2,265,346	29.74%
School Employer's Contributions	1,199,220	1,495,651	1,958,315	462,664	30.93%
SUBTOTAL STATE REVENUES	\$ 145,118,341	\$ 155,213,371	\$ 162,306,734	\$ 7,093,363	4.57%

*Three-Year Comparison
2016-17 To 2018-19*

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

Revenues by Source	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19	
				Increase / (Decrease)	Percent Change
STATE (continued)					
Adult Education	\$ 594,300	\$ 533,875	\$ 581,207	\$ 47,332	8.87%
Reading	208,117	188,579	-	(188,579)	(100.00%)
Teacher Supplies	763,950	838,000	851,675	13,675	1.63%
High Schools that Work	52,264	-	-	-	-
IDEA-MOE Tier I	134,935	-	-	-	-
Aid to Districts	13,893	805,575	1,813,849	1,008,274	125.16%
School-To-Work Transition Act	95,225	-	-	-	-
EEDA At Risk Supplemental Programs	60,830	-	-	-	-
EAA Homework Center Grants	44,685	-	-	-	-
EEDA Supplies Program	-	125,790	-	(125,790)	(100.00%)
EEDA Supplies & Materials	-	113,474	86,366	(27,108)	(23.89%)
Technology Funding	272,138	-	-	-	-
SUBTOTAL STATE REVENUES	\$ 147,358,678	\$ 157,818,664	\$ 165,639,831	\$ 7,821,167	4.96%

*Three-Year Comparison
2016-17 To 2018-19*

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

Revenues by Source	2016-17	2017-18	2018-19	2017-18 to 2018-19	
	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)	4,550,706	4,525,799	4,550,706	24,907	0.55%
ACT 388	34,896,351	35,893,449	37,387,727	1,494,278	4.16%
Merchant's Inventory Tax	903,809	903,809	903,809	-	-
Manufacturer's Depreciation Reimbursement	277,268	271,005	277,267	6,262	2.31%
Other State Property Tax Revenue	499,983	578,472	559,627	(18,845)	(3.26%)
PEBA On-behalf Payments	-	-	2,623,805	2,623,805	100.00%
Revenue from Other State Sources	385,547	391,554	397,740	6,186	1.58%
TOTAL STATE REVENUES	\$ 200,572,778	\$ 212,083,188	\$ 224,040,948	\$ 11,957,760	5.64%
Funding Sources:					
General Fund	\$ 173,924,142	\$ 181,918,805	\$ 190,482,060	\$ 8,563,255	4.71%
Special Revenue Fund	3,043,400	2,843,172	3,077,992	234,820	8.26%
Education Improvement Act Fund	22,750,417	26,479,882	29,552,061	3,072,179	11.60%
Debt Service Fund	853,692	824,484	913,335	88,851	10.78%
Food Service Fund	1,127	16,845	15,500	(1,345)	(7.98%)
FEDERAL					
Vocational Aid	\$ 581,439	\$ 603,663	\$ 669,479	\$ 65,816	10.90%
Title I	16,136,351	14,409,323	15,383,728	974,405	6.76%
Mathematics and Science Partnership Program	177,827	-	-	-	-
Language Instruction for Limited English Proficient Students	216,080	272,637	262,229	(10,408)	(3.82%)
Improving Teacher Quality	991,702	1,130,409	1,477,904	347,495	30.74%
Adult Education-Basic	315,212	287,752	332,907	45,155	15.69%
SUBTOTAL FEDERAL REVENUES	\$ 18,418,611	\$ 16,703,784	\$ 18,126,247	\$ 1,422,463	8.52%

*Three-Year Comparison
2016-17 To 2018-19*

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

Revenues by Source	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19	
				Increase / (Decrease)	Percent Change
FEDERAL (continued)					
Adult English Literacy	\$ 12,124	\$ -	\$ -	\$ -	-
IDEA-Individuals with Disabilities Education Act	10,095,332	9,316,886	10,219,644	902,758	9.69%
IDEA-Preschool Grant	398,691	425,289	352,255	(73,034)	(17.17%)
School Lunch and Afternoon Snacks Program	10,493,313	11,410,333	11,458,646	48,313	0.42%
School Breakfast Program	4,115,637	4,792,880	4,906,325	113,445	2.37%
Fresh Fruits & Vegetables Program	8,602	-	-	-	-
Summer Feeding Program	99,248	-	-	-	-
21st Century Community Learning Center	107,864	-	-	-	-
USDA Commodities	1,418,527	-	-	-	-
ROTC	736,897	724,188	736,897	12,709	1.75%
Other Federal Revenue	61,445	-	-	-	-
TOTAL FEDERAL REVENUES	\$ 45,966,291	\$ 43,373,360	\$ 45,800,014	\$ 2,426,654	5.59%
Funding Sources:					
General Fund	\$ 736,897	\$ 724,188	\$ 736,897	\$ 12,709	1.75%
Special Revenue Fund	29,094,067	26,445,959	28,698,146	2,252,187	8.52%
Food Service Fund	16,135,327	16,203,213	16,364,971	161,758	1.00%
OTHER FINANCING SOURCES					
Transfer from General Fund	\$ 998,981	\$ 876,072	\$ 874,272	\$ (1,800)	(0.21%)
Transfer from Special Revenue Fund	2,650	-	-	-	-
Transfer from Education Improvement Act Fund	8,903,812	8,768,478	11,557,386	2,788,908	31.81%
SUBTOTAL OTHER FINANCING SOURCES	\$ 9,905,443	\$ 9,644,550	\$ 12,431,658	\$ 2,787,108	28.90%

*Three-Year Comparison
2016-17 To 2018-19*

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

Revenues by Source	2016-17	2017-18	2018-19	2017-18 to 2018-19	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
OTHER FINANCING SOURCES (continued)					
Transfer from Debt Service Fund	\$ 43,600,000	\$ 19,500,000	\$ 27,200,000	\$ 7,700,000	39.49%
Transfer from Other Funds/Indirect Cost	2,437,243	1,807,732	2,252,730	444,998	24.62%
Transfer from Pupil Activity Fund	27,608	-	-	-	-
Proceeds from General Obligation Bonds	-	-	-	-	-
Sale of Fixed Assets	-	29,973	11,701	(18,272)	(60.96%)
Other Financing Sources-(E-Rate Reimbursement)	-	800,359	-	(800,359)	(100.00%)
TOTAL OTHER FINANCING SOURCES	\$ 55,970,294	\$ 31,782,614	\$ 41,896,089	\$ 10,113,475	31.82%
Funding Sources:					
General Fund	\$ 11,341,055	\$ 10,991,663	\$ 13,821,817	\$ 2,830,154	25.75%
Special Revenue Fund	73,500	128,250	126,450	(1,800)	(1.40%)
School Building Fund	43,600,000	19,914,879	27,200,000	7,285,121	36.58%
Food Service Fund	713,671	747,822	747,822	-	-
Pupil Activity Fund	242,068	-	-	-	-
TOTAL COMPREHENSIVE BUDGETED REVENUES AND OTHER FINANCING SOURCES	\$ 605,930,944	\$ 584,107,520	\$ 620,622,094	\$ 36,514,574	6.25%
TOTAL FUNDING SOURCES:					
General Fund	\$ 386,999,743	\$ 395,336,575	\$ 411,195,279	\$ 15,858,704	4.01%
Special Revenue Fund	35,902,867	31,528,540	34,299,379	2,770,839	8.79%
Education Improvement Act Fund	22,750,417	26,479,882	29,552,061	3,072,179	11.60%
Debt Service Fund	83,570,228	81,290,345	87,565,845	6,275,500	7.72%
School Building Fund	46,442,744	20,241,558	29,005,057	8,763,499	43.29%
Food Service Fund	21,610,848	21,703,078	21,310,575	(392,503)	(1.81%)
Pupil Activity Fund	8,654,097	7,527,542	7,693,898	166,356	2.21%
TOTAL FUNDING SOURCES	\$ 605,930,944	\$ 584,107,520	\$ 620,622,094	\$ 36,514,574	6.25%

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2018-19 Total
LOCAL								
Ad Valorem Taxes	\$ 193,258,295	\$ -	\$ -	\$ 21,195,493	\$ -	\$ -	\$ -	\$ 214,453,788
Penalties on Taxes	1,798,604	-	-	177,358	-	-	-	1,975,962
Educ Capital IMP Sales/Use Tax Act	-	-	-	64,252,420	-	-	-	64,252,420
Revenue in Lieu of Taxes	1,080,886	-	-	417,210	-	-	-	1,498,096
Revenue in Lieu of Taxes (MCBP)	4,993,449	-	-	432,419	-	-	-	5,425,868
Regular Day School from Patrons	72,513	-	-	-	-	-	-	72,513
Interest on Investments	500,301	-	-	177,610	643,018	10,000	16,803	1,347,732
Lunch Sales to Pupils	-	-	-	-	-	2,857,418	-	2,857,418
Breakfast Sales to Pupils	-	-	-	-	-	11,200	-	11,200
Ala Carte Sales to Pupils	-	-	-	-	-	687,400	-	687,400
Lunch Sales to Adults	-	-	-	-	-	486,269	-	486,269
Breakfast Sales to Adults	-	-	-	-	-	3,735	-	3,735
Ala Carte Sales to Adults	-	-	-	-	-	59,550	-	59,550
Admissions	-	-	-	-	-	-	15,709	15,709
Bookstore Sales	-	-	-	-	-	-	199,523	199,523
Pupil Organization Memberships Dues	-	-	-	-	-	-	41,544	41,544
Student Fees	-	-	-	-	-	-	1,229	1,229
Other Pupil Activity Income	-	-	-	-	-	-	7,091,257	7,091,257
Rentals	56,249	106,000	-	-	-	-	15,306	177,555
Contributions & Donations From Private Sources	-	-	-	-	-	-	153,233	153,233
Medicaid Reimbursement	3,699,853	-	-	-	-	-	1,143	3,700,996
Refund of Prior Years' Expenditures	236,139	-	-	-	-	-	-	236,139
Receipt of Insurance Proceeds	104,022	-	-	-	-	-	-	104,022
Revenue from Other Local Sources	230,284	2,290,791	-	-	-	66,710	158,151	2,745,936
TOTAL LOCAL REVENUES	\$ 206,030,595	\$ 2,396,791	\$ -	\$ 86,652,510	\$ 643,018	\$ 4,182,282	\$ 7,693,898	\$ 307,599,094
INTERGOVERNMENTAL								
Payments from Other Governmental Units	\$ 123,910	\$ -	\$ -	\$ -	\$ 1,162,039	\$ -	\$ -	\$ 1,285,949
TOTAL INTERGOVERNMENTAL REVENUES	\$ 123,910	\$ -	\$ -	\$ -	\$ 1,162,039	\$ -	\$ -	\$ 1,285,949

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2018-19 Total
STATE								
EEDA-Career Specialists	\$ -	\$ 1,367,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,367,437
Student Health & Fitness	-	412,630	-	-	-	-	-	412,630
Handicapped Transportation	11,329	-	-	-	-	-	-	11,329
Home Schooling	1,763	-	-	-	-	-	-	1,763
Student Health & Fitness-Nurses	-	840,554	-	-	-	-	-	840,554
Food Service Program Aid	-	-	-	-	-	15,500	-	15,500
School Bus Drivers Salary	2,991,997	-	-	-	-	-	-	2,991,997
EAA Bus Driver Salary and Fringe	10,275	-	-	-	-	-	-	10,275
Transportation Workers' Compensation	188,851	-	-	-	-	-	-	188,851
Fringe Benefits Employer Contributions	35,751,656	-	-	-	-	-	-	35,751,656
Retiree Insurance	10,027,023	-	-	-	-	-	-	10,027,023
Education Finance Act	84,409,114	-	-	-	-	-	-	84,409,114
Aid to Districts-Technology	-	-	610,672	-	-	-	-	610,672
Formative Assessments	-	-	209,833	-	-	-	-	209,833
Science Kit Refurbishment	-	-	134,435	-	-	-	-	134,435
Industry Certificates	-	-	10,000	-	-	-	-	10,000
Career & Tech Ed	-	-	900,709	-	-	-	-	900,709
National Board Salary Supplement	-	-	2,711,153	-	-	-	-	2,711,153
Teacher of the Year Awards	-	-	1,077	-	-	-	-	1,077
EIA Reading Coaches	-	-	1,671,086	-	-	-	-	1,671,086
At Risk Student Learning	-	-	6,183,839	-	-	-	-	6,183,839
Four-Year-Old Early Childhood Program	-	-	1,651,271	-	-	-	-	1,651,271
CDEP Program	-	-	81,332	-	-	-	-	81,332
Teacher Salary Increase	-	-	9,882,862	-	-	-	-	9,882,862
School Employer's Contributions	-	-	1,958,315	-	-	-	-	1,958,315
Adult Education	-	-	581,207	-	-	-	-	581,207
Summer Reading Program	-	-	212,380	-	-	-	-	212,380
Teacher Supplies	-	-	851,675	-	-	-	-	851,675
EEDA Supplies & Materials	-	-	86,366	-	-	-	-	86,366
Aid to Districts	-	-	1,813,849	-	-	-	-	1,813,849

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2018-19 Total
STATE (Continued)								
Reimbursement for Local Property Tax Relief	\$ 11,700,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,700,436
Homestead Exemption	3,952,008	-	-	598,698	-	-	-	4,550,706
ACT 388	37,387,727	-	-	-	-	-	-	37,387,727
Merchant's Inventory Tax	701,824	-	-	201,985	-	-	-	903,809
Manufacturer's Depreciation Reimbursement	256,436	-	-	20,831	-	-	-	277,267
Other State Property Tax Revenue	467,806	-	-	91,821	-	-	-	559,627
PEBA On-behalf Payments	2,623,805	-	-	-	-	-	-	2,623,805
Revenue from Other State Sources	10	457,371	-	-	-	-	-	457,381
TOTAL STATE REVENUES	\$ 190,482,060	\$ 3,077,992	\$ 29,552,061	\$ 913,335	\$ -	\$ 15,500	\$ -	\$ 224,040,948
FEDERAL								
Vocational Aid	\$ -	\$ 669,479	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 669,479
Title I	-	15,383,728	-	-	-	-	-	15,383,728
Language Instruction for Limited English Proficient Students	-	262,229	-	-	-	-	-	262,229
Improving Teacher Quality	-	1,477,904	-	-	-	-	-	1,477,904
Adult Education-Basic	-	332,907	-	-	-	-	-	332,907
IDEA-Individuals with Disabilities Education Act	-	10,219,644	-	-	-	-	-	10,219,644
IDEA-Preschool Grant	-	352,255	-	-	-	-	-	352,255
School Lunch and Afternoon Snacks Program	-	-	-	-	-	11,458,646	-	11,458,646
School Breakfast Program	-	-	-	-	-	4,906,325	-	4,906,325
ROTC	736,897	-	-	-	-	-	-	736,897
TOTAL FEDERAL REVENUES	\$ 736,897	\$ 28,698,146	\$ -	\$ -	\$ -	\$ 16,364,971	\$ -	\$ 45,800,014

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2018-19 Total
OTHER FINANCING SOURCES								
Transfer from General Fund	\$ -	\$ 126,450	\$ -	\$ -	\$ -	\$ 747,822	\$ -	\$ 874,272
Transfer from Education Improvement Act Fund	11,557,386	-	-	-	-	-	-	11,557,386
Transfer from Debt Service Fund	-	-	-	-	27,200,000	-	-	27,200,000
Transfer from Other Funds/Indirect Cost	2,252,730	-	-	-	-	-	-	2,252,730
Sale of Fixed Assets	11,701	-	-	-	-	-	-	11,701
TOTAL OTHER FINANCING SOURCES	\$ 13,821,817	\$ 126,450	\$ -	\$ -	\$ 27,200,000	\$ 747,822	\$ -	\$ 41,896,089
TOTAL COMPREHENSIVE BUDGETED REVENUES AND OTHER FINANCING SOURCES	\$ 411,195,279	\$ 34,299,379	\$ 29,552,061	\$ 87,565,845	\$ 29,005,057	\$ 21,310,575	\$ 7,693,898	\$ 620,622,094

*Two-Year Comparison
2017-18 To 2018-19*

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

Revenues by Source	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19	
			Increase/ (Decrease)	Percent Change
Local				
Ad Valorem Taxes	\$ 189,408,791	\$ 193,258,295	\$ 3,849,504	2.03%
Penalties	2,024,904	1,798,604	(226,300)	(11.18%)
Revenue in Lieu of Taxes	6,120,621	6,074,335	(46,286)	(0.76%)
Tuition	68,492	72,513	4,021	5.87%
Interest on Investments	394,217	500,301	106,084	26.91%
Medicaid Reimbursement	2,952,268	3,699,853	747,585	25.32%
Other Local Revenue				
Rentals	100,385	56,249	(44,136)	(43.97%)
Other	575,723	570,445	(5,278)	(0.92%)
Total Local Revenue	\$ 201,645,401	\$ 206,030,595	\$ 4,385,194	2.17%
Payments From Other Governmental Units				
	\$ 56,518	\$ 123,910	\$ 67,392	119.24%
State				
Restricted Grants	\$ 2,825,633	\$ 3,204,215	\$ 378,582	13.40%
Fringe Benefits Employer Contributions	35,801,206	35,751,656	(49,550)	(0.14%)
Retiree Insurance	9,441,964	10,027,023	585,059	6.20%
Education Finance Act	80,801,516	84,409,114	3,607,598	4.46%
ACT 388	35,893,449	37,387,727	1,494,278	4.16%
Reimbursement for Local Property Tax Relief	11,700,436	11,700,436	-	-
Homestead Exemption	3,952,008	3,952,008	-	-
Merchant's Inventory Tax	701,824	701,824	-	-
Manufacturer's Depreciation Reimbursement	250,644	256,436	5,792	2.31%
PEBA On-behalf Payments	-	2,623,805	2,623,805	100.00%
Other State Property Tax Revenue	550,125	467,816	(82,309)	(14.96%)
Total State Revenue	\$ 181,918,805	\$ 190,482,060	\$ 8,563,255	4.71%
Federal				
ROTC	\$ 724,188	\$ 736,897	\$ 12,709	1.75%
Total Federal Sources	\$ 724,188	\$ 736,897	\$ 12,709	1.75%
Other Financing Sources				
Transfer from EIA Fund	\$ 8,768,478	\$ 11,557,386	\$ 2,788,908	31.81%
Transfer from Other Funds/Indirect Cost	1,807,732	2,252,730	444,998	24.62%
Sale of Fixed Assets	29,973	11,701	(18,272)	(60.96%)
Other Financing Sources	385,480	-	(385,480)	(100.00%)
Total Other Financing Sources	\$ 10,991,663	\$ 13,821,817	\$ 2,830,154	25.75%
Total General Fund Budgeted				
Revenues and Other Financing Sources	\$ 395,336,575	\$ 411,195,279	\$ 15,858,704	4.01%
Fund Balance Appropriated for Subsequent Years' Expenditures	13,300,218	16,882,745	3,582,527	26.94%
Total Funding Available	\$ 408,636,793	\$ 428,078,024	\$ 19,441,231	4.76%



*Budgeted Expenditures and
Other Financing Uses*

General Highlights:

- Salaries and employee benefits reflected in each functional area represent positions approved by HCS' Board of Education during the 2017-18 fiscal year when student growth was analyzed at the 7th, 45th, and 90th benchmark periods or as special needs within the district were identified. They also reflect additional positions required based on the projected K-12 enrollment of 43,644.
- Additionally for 2018-19, a 2% salary increase, a 7.40% health insurance increase and a 1.42% retirement rate increase is included in the Salaries and Employee Benefits section of each functional area. This budget also includes a 1% salary increase which has been added to the state's teacher scale.

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19		
				Increase/ Decrease	Percent Change	
INSTRUCTION						
KINDERGARTEN PROGRAMS						
Salaries	\$ 9,183,460	\$ 9,729,629	\$ 9,806,301	\$ 76,672	0.79%	
Employee Benefits	3,870,421	4,179,002	4,401,747	222,745	5.33%	
Purchased Services	110,081	2,157	2,225	68	3.15%	
Materials/Supplies	147,538	269,010	279,320	10,310	3.83%	
Capital Outlay	410	1,006	1,000	(6)	(0.60%)	
TOTAL	\$ 13,311,910	\$ 14,180,804	\$ 14,490,593	\$ 309,789	2.18%	
Funding Sources:						
General Fund	\$ 13,168,595	\$ 13,827,014	\$ 14,143,215	\$ 316,201	2.29%	
Special Revenue Fund	28,628	121,456	123,472	2,016	1.66%	
Education Improvement Act Fund	114,687	232,334	223,906	(8,428)	(3.63%)	

General Highlights:

- No Significant Changes

PRIMARY PROGRAMS					
Salaries	\$ 33,394,538	\$ 34,345,884	\$ 34,462,003	\$ 116,119	0.34%
Employee Benefits	12,699,897	13,435,813	14,134,152	698,339	5.20%
Purchased Services	489,325	582,779	573,269	(9,510)	(1.63%)
Materials/Supplies	1,160,460	2,101,935	3,206,464	1,104,529	52.55%
Capital Outlay	10,186	496,699	243,308	(253,391)	(51.02%)
Other	985	-	-	-	-
TOTAL	\$ 47,755,391	\$ 50,963,110	\$ 52,619,196	\$ 1,656,086	3.25%
Funding Sources:					
General Fund	\$ 44,074,349	\$ 46,198,141	\$ 47,415,091	\$ 1,216,950	2.63%
Special Revenue Fund	2,685,947	3,048,182	3,502,359	454,177	14.90%
Education Improvement Act Fund	995,095	1,113,616	1,383,775	270,159	24.26%
School Building Fund	-	603,171	317,971	(285,200)	(47.28%)

General Highlights:

- Increase in Materials/Supplies due to the increase in digital content for the Personalized Digital Learning initiative thru Education Improvement Act Aide to District – Technology funding, and increase in Special Revenue Title I carryover budgeted for FY2019 and reallocation of Title I school-wide plan monies for materials and supplies.
- Decrease in Capital Outlay due to the reallocation of School Building Funds.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19		
				Increase/ Decrease	Percent Change	
ELEMENTARY PROGRAMS						
Salaries	\$ 42,345,253	\$ 45,915,078	\$ 47,931,110	\$ 2,016,032	4.39%	
Employee Benefits	15,837,047	17,847,797	19,422,430	1,574,633	8.82%	
Purchased Services	2,644,456	612,051	856,008	243,957	39.86%	
Materials/Supplies	2,934,797	4,105,921	4,193,678	87,757	2.14%	
Capital Outlay	4,444,100	9,455,046	3,456,546	(5,998,500)	(63.44%)	
Other	15,191	7,753	9,160	1,407	18.15%	
TOTAL	\$ 68,220,844	\$ 77,943,646	\$ 75,868,932	\$ (2,074,714)	(2.66%)	
Funding Sources:						
General Fund	\$ 58,869,251	\$ 63,893,758	\$ 67,796,310	\$ 3,902,552	6.11%	
Special Revenue Fund	3,263,319	2,501,077	2,694,349	193,272	7.73%	
Education Improvement Act Fund	1,393,537	1,948,413	1,904,630	(43,783)	(2.25%)	
School Building Fund	4,694,737	9,600,398	3,473,643	(6,126,755)	(63.82%)	

General Highlights:

- Increase in Purchased Services due to the addition Education Improvement Act Formative Assessment funds to provide MAP Testing services.
- Decrease in Capital Outlay due to the reallocation of School Building Funds for the refresh of high school devices to support the Personalized Digital Learning program.
- Increase in Other due to the reallocation of General Fund Band and Chorus allocations.

HIGH SCHOOL PROGRAMS

Salaries	\$ 35,257,867	\$ 38,518,482	\$ 39,758,975	\$ 1,240,493	3.22%
Employee Benefits	12,777,915	14,604,258	15,681,630	1,077,372	7.38%
Purchased Services	2,782,330	1,539,989	1,794,223	254,234	16.51%
Materials/Supplies	2,723,997	3,677,106	3,739,460	62,354	1.70%
Capital Outlay	30,289	2,071,663	7,011,022	4,939,359	238.42%
Other	50,531	33,720	31,820	(1,900)	(5.63%)
TOTAL	\$ 53,622,929	\$ 60,445,218	\$ 68,017,130	\$ 7,571,912	12.53%
Funding Sources:					
General Fund	\$ 51,027,585	\$ 55,999,744	\$ 58,727,368	\$ 2,727,624	4.87%
Special Revenue Fund	1,228,396	353,731	195,857	(157,874)	(44.63%)
Education Improvement Act Fund	1,366,948	1,731,830	1,873,364	141,534	8.17%
School Building Fund	-	2,359,913	7,220,541	4,860,628	205.97%

General Highlights:

- Increase in Purchased Services due to increased need for additional SAT Improvement Services and increased tuition cost.
- Increase in Capital Outlay due to the refresh of high school devices for the Personalized Digital Learning program.
- Decrease in Special Revenue funds due to reallocation of Title I funds and the retirement of 1.00 Lighthouse Care Center Instructional Aide due to elimination of educational services provided thru Neglected and Delinquent funding.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19		
				Increase/ Decrease	Percent Change	
VOCATIONAL PROGRAMS						
Salaries	\$ 3,610,940	\$ 2,274,894	\$ 2,256,244	\$ (18,650)	(0.82%)	
Employee Benefits	1,357,597	854,473	891,999	37,526	4.39%	
Purchased Services	61,603	88,599	88,263	(336)	(0.38%)	
Materials/Supplies	691,191	923,147	1,209,337	286,190	31.00%	
Capital Outlay	478,690	544,142	320,352	(223,790)	(41.13%)	
Other	13,684	1,000	1,000	-	-	
TOTAL	\$ 6,213,705	\$ 4,686,255	\$ 4,767,195	\$ 80,940	1.73%	
Funding Sources:						
General Fund	\$ 5,110,317	\$ 3,608,421	\$ 3,625,340	\$ 16,919	0.47%	
Special Revenue Fund	421,193	299,301	304,614	5,313	1.78%	
Education Improvement Act Fund	682,195	778,533	837,241	58,708	7.54%	

General Highlights:

- Decrease in Capital Outlay due to the reduction of Education Improvement Act Career and Technology funding for equipment to support Career and Technology Education (CATE) program.

DRIVERS EDUCATION

Materials/Supplies	\$ 4,724	\$ 1,500	\$ 1,500	\$ -	-
TOTAL	\$ 4,724	\$ 1,500	\$ 1,500	\$ -	-
Funding Sources:					
General Fund	\$ 4,724	\$ 1,500	\$ 1,500	\$ -	-

General Highlights:

- No Significant Changes.

**EDUCABLE MENTALLY
HANDICAPPED**

Materials/Supplies	\$ 1,839	\$ 4,860	\$ 4,606	\$ (254)	(5.23%)
TOTAL	\$ 1,839	\$ 4,860	\$ 4,606	\$ (254)	(5.23%)
Funding Sources:					
General Fund	\$ 1,839	\$ 4,860	\$ 4,606	\$ (254)	(5.23%)

General Highlights:

- No Significant Changes.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19	
				Increase/ Decrease	Percent Change
TRAINABLE MENTALLY HANDICAPPED					
Salaries	\$ 2,833,505	\$ 3,048,983	\$ 3,111,836	\$ 62,853	2.06%
Employee Benefits	1,106,309	1,216,939	1,307,076	90,137	7.41%
Purchased Services	25,025	-	-	-	-
Materials/Supplies	42,020	23,707	23,003	(704)	(2.97%)
Other	238	-	-	-	-
TOTAL	\$ 4,007,097	\$ 4,289,629	\$ 4,441,915	\$ 152,286	3.55%
Funding Sources:					
General Fund	\$ 2,779,313	\$ 2,963,067	\$ 2,974,212	\$ 11,145	0.38%
Special Revenue Fund	1,160,705	1,218,311	1,388,423	170,112	13.96%
Education Improvement Act Fund	67,079	108,251	79,280	(28,971)	(26.76%)

General Highlights:

- No Significant Changes.

ORTHOPEDICALLY HANDICAPPED					
Salaries	\$ 768,221	\$ 720,359	\$ 756,589	\$ 36,230	5.03%
Employee Benefits	312,365	304,900	336,449	31,549	10.35%
Purchased Services	24,110	29,785	29,785	-	-
Materials/Supplies	118,349	826	568	(258)	(31.23%)
Capital Outlay	256	-	-	-	-
TOTAL	\$ 1,223,301	\$ 1,055,870	\$ 1,123,391	\$ 67,521	6.39%
Funding Sources:					
General Fund	\$ 1,094,610	\$ 1,055,870	\$ 1,123,391	\$ 67,521	6.39%
Special Revenue Fund	128,691	-	-	-	-

General Highlights:

- Increase in Salaries and Employee Benefits due to change in health insurance elections and increased retirement rates.
- Decrease in Materials/Supplies due to the reallocation of General Fund for the Orthopedically Handicapped program.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19	
				Increase/ Decrease	Percent Change
VISUALLY HANDICAPPED					
Salaries	\$ 336,339	\$ 322,393	\$ 325,398	\$ 3,005	0.93%
Employee Benefits	123,662	125,869	137,810	11,941	9.49%
Purchased Services	10,572	7,920	7,920	-	-
Materials/Supplies	6,896	6,760	6,428	(332)	(4.91%)
TOTAL	\$ 477,469	\$ 462,942	\$ 477,556	\$ 14,614	3.16%
Funding Source:					
General Fund	\$ 184,827	\$ 154,693	\$ 160,707	\$ 6,014	3.89%
Special Revenue Fund	273,088	249,257	262,054	12,797	5.13%
Educational Improvement Act Fund	19,554	58,992	54,795	(4,197)	(7.11%)

General Highlights:

- No Significant Changes.

HEARING HANDICAPPED					
Salaries	\$ 596,744	695,949	\$ 706,882	\$ 10,933	1.57%
Employee Benefits	267,196	329,421	332,896	3,475	1.05%
Purchased Services	178,378	13,000	13,000	-	-
Materials/Supplies	31,496	3,519	3,512	(7)	(0.20%)
TOTAL	\$ 1,073,814	\$ 1,041,889	\$ 1,056,290	\$ 14,401	1.38%
Funding Sources:					
General Fund	\$ 371,935	\$ 490,001	\$ 458,954	\$ (31,047)	(6.34%)
Special Revenue Fund	699,954	549,963	595,411	45,448	8.26%
Education Improvement Act Fund	1,925	1,925	1,925	-	-

General Highlights:

- No Significant Changes.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19	
				Increase/ Decrease	Percent Change
SPEECH HANDICAPPED					
Salaries	\$ 3,085,413	\$ 3,126,584	\$ 3,222,008	\$ 95,424	3.05%
Employee Benefits	1,132,232	1,198,409	1,294,030	95,621	7.98%
Purchased Services	19,694	16,003	15,450	(553)	(3.46%)
Materials/Supplies	24,386	26,235	25,316	(919)	(3.50%)
TOTAL	\$ 4,261,725	\$ 4,367,231	\$ 4,556,804	\$ 189,573	4.34%
Funding Sources:					
General Fund	\$ 3,571,534	\$ 3,576,472	\$ 3,844,050	\$ 267,578	7.48%
Special Revenue Fund	631,637	560,125	472,253	(87,872)	(15.69%)
Education Improvement Act Fund	58,554	230,634	240,501	9,867	4.28%

General Highlights:

- Decrease in Special Revenue due to the reclassification of 1.00 Speech Therapist funded thru the Individuals with Disabilities Act (IDEA) to the General Fund.

LEARNING DISABILITIES					
Salaries	\$ 20,226,494	\$ 21,439,355	\$ 22,622,181	\$ 1,182,826	5.52%
Employee Benefits	8,049,794	8,775,336	9,689,998	914,662	10.42%
Purchased Services	169,592	661,818	659,223	(2,595)	(0.39%)
Materials/Supplies	506,943	380,463	397,712	17,249	4.53%
Capital Outlay	-	-	500	500	100.00%
Other	189	100	100	-	-
TOTAL	\$ 28,953,012	\$ 31,257,072	\$ 33,369,714	\$ 2,112,642	6.76%
Funding Sources:					
General Fund	\$ 25,434,599	\$ 27,452,378	\$ 29,226,850	\$ 1,774,472	6.46%
Special Revenue Fund	3,265,799	3,042,899	3,369,243	326,344	10.72%
Education Improvement Act Fund	252,614	761,795	773,621	11,826	1.55%

General Highlights:

- Increase in Capital Outlay due to the reallocation of schools' General Fund Non-Personnel Allocation for technology equipment and software.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19		
				Increase/ Decrease	Percent Change	
EMOTIONALLY HANDICAPPED						
Salaries	\$ 1,445,499	\$ 1,501,830	\$ 1,665,726	\$ 163,896	10.91%	
Employee Benefits	600,496	631,113	733,784	102,671	16.27%	
Materials/Supplies	23,214	12,362	12,959	597	4.83%	
Other	205	-	-	-	-	
TOTAL	\$ 2,069,414	\$ 2,145,305	\$ 2,412,469	\$ 267,164	12.45%	
Funding Sources:						
General Fund	\$ 1,739,273	\$ 1,819,269	\$ 2,127,850	\$ 308,581	16.96%	
Special Revenue Fund	315,025	310,770	278,294	(32,476)	(10.45%)	
Education Improvement Act Fund	15,116	15,266	6,325	(8,941)	(58.57%)	

General Highlights:

- Increase in General Fund due to the addition of 3.0 Special Education Emotionally Handicapped Teachers thru the General Fund.
- Decrease in Special Revenue due to the reclassification of 1.00 Emotionally Handicapped Teacher thru Individuals with Disabilities Education Act (IDEA) funds to Learning Disabled.
- Decrease in Education Improvement Act fund due to the reallocation of National Board Certification funding for eligible Emotionally Handicapped teachers.

**COORDINATED EARLY INTERVENING
SERVICES (CEIS)**

Salaries	\$ 3,046,139	\$ 3,325,910	\$ 3,579,239	\$ 253,329	7.62%
Employee Benefits	1,105,904	1,272,829	1,422,788	149,959	11.78%
Materials/Supplies	15,622	16,153	14,237	(1,916)	(11.86%)
TOTAL	\$ 4,167,665	\$ 4,614,892	\$ 5,016,264	\$ 401,372	8.70%
Funding Sources:					
General Fund	\$ 4,112,541	\$ 4,512,402	\$ 4,916,327	\$ 403,925	8.95%
Education Improvement Act Fund	55,124	102,490	99,937	(2,553)	(2.49%)

General Highlights:

- Decrease in Materials/Supplies due to the reallocation of Education Improvement Act Teacher Supply Check funding.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual		2017-18 Adopted Budget		2018-19 Proposed Budget	2017-18 to 2018-19	
						Increase/ Decrease	Percent Change
PRESCHOOL HANDICAPPED SELF-CONTAINED (3 & 4 YEAR OLDS)							
Salaries	\$ 2,066,221	\$	2,096,799	\$	2,005,190	\$ (91,609)	(4.37%)
Employee Benefits	834,188		870,871		843,887	(26,984)	(3.10%)
Purchased Services	14,596		2,000		-	(2,000)	(100.00%)
Materials/Supplies	61,512		22,284		14,803	(7,481)	(33.57%)
TOTAL	\$ 2,976,517	\$	2,991,954	\$	2,863,880	\$ (128,074)	(4.28%)
Funding Sources:							
General Fund	\$ 2,212,704	\$	2,277,564	\$	2,161,588	\$ (115,976)	(5.09%)
Special Revenue Fund	728,641		688,258		685,545	(2,713)	(0.39%)
Education Improvement Act	35,172		26,132		16,747	(9,385)	(35.91%)

General Highlights:

- Decrease in Purchased Services due to the reallocation of the district copier lease funding for the Preschool Handicapped Program.
- Decrease in Materials/Supplies due to the reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) Pre-school funding.
- Decrease in Education Improvement Act fund due to the reallocation of National Board Certification funding for eligible Pre-School Handicapped Self-Contained teachers.

EARLY CHILDHOOD PROGRAMS

Salaries	\$ 4,246,769	\$	4,392,920	\$	4,445,836	\$ 52,916	1.20%
Employee Benefits	1,819,620		1,911,745		2,011,782	100,037	5.23%
Purchased Services	58,045		7,267		6,690	(577)	(7.94%)
Materials/Supplies	261,715		545,440		557,092	11,652	2.14%
Capital Outlay	258		1,663		1,277	(386)	(23.21%)
TOTAL	\$ 6,386,407	\$	6,859,035	\$	7,022,677	\$ 163,642	2.39%
Funding Sources:							
General Fund	\$ 249,975	\$	241,759	\$	229,047	\$ (12,712)	(5.26%)
Special Revenue Fund	5,663,798		4,902,705		5,037,522	134,817	2.75%
Education Improvement Act Fund	472,634		1,714,571		1,756,108	41,537	2.42%

General Highlights:

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

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual		2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19	
					Increase/ Decrease	Percent Change
GIFTED AND TALENTED-ACADEMIC						
Salaries	\$ 4,667,728	\$	5,067,813	\$ 5,841,904	\$ 774,091	15.27%
Employee Benefits	1,746,639		1,960,712	2,397,307	436,595	22.27%
Purchased Services	297,985		312,891	327,123	14,232	4.55%
Materials/Supplies	182,074		193,548	354,217	160,669	83.01%
Capital Outlay	1,454		9,900	433,260	423,360	4276.36%
Other	-		279	266	(13)	(4.66%)
TOTAL	\$ 6,895,880	\$	7,545,143	\$ 9,354,077	\$ 1,808,934	23.97%
Funding Sources:						
General Fund	\$ 6,751,711	\$	7,408,084	\$ 9,219,350	\$ 1,811,266	24.45%
Special Revenue Fund	5,697		5,152	5,375	223	100.00%
Education Improvement Act Fund	138,472		131,907	129,352	(2,555)	(1.94%)

General Highlights:

- Increase in Salaries and Employee Benefits due to General Fund support to expand the Science, Technology, Engineering, & Math (STEM) program by funding 10.00 STEM Teachers.
- Increase in Materials/Supplies due to the expansion of the Science, Technology, Engineering, & Math (STEM) program to all middle schools thru the General Fund.
- Increase in Capital Outlay due to the expansion of the Science, Technology, Engineering, & Math (STEM) program to all middle schools thru the General Fund.

ADVANCED PLACEMENT

Salaries	\$ 102,380	\$ 47,415	\$ 46,890	\$ (525)	(1.11%)
Employee Benefits	26,104	12,585	13,110	525	4.17%
Purchased Services	230,382	484,679	484,679	-	-
Materials/Supplies	56,483	95,283	95,283	-	-
Capital Outlay	2,475	-	-	-	-

TOTAL \$ 417,824 \$ 639,962 \$ 639,962 \$ - -

Funding Sources:

General Fund \$ 417,824 \$ 639,962 \$ 639,962 \$ - -

General Highlights:

- No Significant Changes

HOMEBOUND

Salaries	\$ 570,485	\$ 752,330	\$ 743,981	\$ (8,349)	(1.11%)
Employee Benefits	141,644	199,669	208,017	8,348	4.18%
Purchased Services	64,307	203,001	203,002	1	0.0005%
Materials/Supplies	-	105	-	(105)	(100.00%)

TOTAL \$ 776,436 \$ 1,155,105 \$ 1,155,000 \$ (105) (0.01%)

Funding Source:

General Fund \$ 776,436 \$ 1,155,105 \$ 1,155,000 \$ (105) (0.01%)

General Highlights:

- Decrease in Materials/Supplies to reallocation of schools' General Fund non-personnel allocations.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19		
				Increase/ Decrease	Percent Change	
OTHER SPECIAL PROGRAMS						
Salaries	\$ 8,177,525	\$ 9,206,436	\$ 10,291,403	\$ 1,084,967	11.78%	
Employee Benefits	3,094,179	3,630,435	4,239,634	609,199	16.78%	
Purchased Services	122,348	243,139	241,390	(1,749)	(0.72%)	
Materials/Supplies	74,187	111,214	348,190	236,976	213.08%	
Capital Outlay	3,450	11,008	11,305	297	2.70%	
Other	556	500	500	-	-	
TOTAL	\$ 11,472,245	\$ 13,202,732	\$ 15,132,422	\$ 1,929,690	14.62%	
Funding Sources:						
General Fund	\$ 6,792,973	\$ 8,180,966	\$ 9,538,863	\$ 1,357,897	16.60%	
Special Revenue Fund	1,881,535	1,854,885	1,888,699	33,814	1.82%	
Education Improvement Act Fund	2,797,737	3,166,881	3,704,860	537,979	16.99%	

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 8.00 English Speakers of Other Languages (ESOL) Teachers and 8.00 Rehabilitative Behavioral Health Service (RBHS) Lead Counselor positions thru the General Fund.
- Increase in Materials/Supplies due to the reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) for supplies.
- Increase in Education Improvement Act fund due to the reallocation of National Board Certification funding for eligible Other Special Program teachers.

AUTISM

Salaries	\$ 1,643,378	\$ 2,024,124	\$ 2,050,449	\$ 26,325	1.30%
Employee Benefits	780,395	936,905	957,017	20,112	2.15%
Purchased Services	299,171	34,517	34,517	-	-
Materials/Supplies	8,117	30,306	30,043	(263)	(0.87%)
Capital Outlay	-	4,500	4,500	-	-
TOTAL	\$ 2,731,061	\$ 3,030,352	\$ 3,076,526	\$ 46,174	1.52%

Funding Sources:

General Fund	\$ 2,257,660	\$ 2,685,446	\$ 2,729,166	\$ 43,720	1.63%
Special Revenue Fund	473,401	344,906	347,360	2,454	0.71%

General Highlights:

- No Significant Changes.

PRIMARY SUMMER SCHOOL

Salaries	\$ 137,949	\$ -	\$ -	\$ -	-
Employee Benefits	37,786	-	-	-	-
Purchased Services	5,982	-	-	-	-
Materials/Supplies	146,826	-	-	-	-

TOTAL	\$ 328,543	\$ -	\$ -	\$ -	-
--------------	-------------------	-------------	-------------	-------------	----------

Funding Sources:

General Fund	\$ 1,526	\$ -	\$ -	\$ -	-
Special Revenue Fund	314,656	-	-	-	-
Education Improvement Act	12,361	-	-	-	-

General Highlights:

- No Significant Changes.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19		
				Increase/ Decrease	Percent Change	
ELEMENTARY SUMMER SCHOOL						
Salaries	\$ 149,539	\$ 219,944	\$ 207,096	\$ (12,848)	(5.84%)	
Employee Benefits	40,327	58,268	57,904	(364)	(0.62%)	
Purchased Services	1,125	-	-	-	-	
Materials/Supplies	1,963	220,857	210,441	(10,416)	(4.72%)	
TOTAL	\$ 192,954	\$ 499,069	\$ 475,441	\$ (23,628)	(4.73%)	
Funding Sources:						
General Fund	\$ 1,709	\$ -	\$ -	\$ -	-	
Special Revenue Fund	2,345	220,857	-	(220,857)	(100.00%)	
Education Improvement Act Fund	188,900	278,212	475,441	197,229	70.89%	

General Highlights:

- Decrease in Special Revenue due to the shift of the Summer Reading Program funding to Education Improvement Act.
- Increase in Education Improvement Act due to the shift of the Summer Reading Program funding from Special Revenue.

HIGH SCHOOL SUMMER SCHOOL

Salaries	\$ 10,988	\$ 64,887	\$ 23,445	\$ (41,442)	(63.87%)
Employee Benefits	2,897	17,221	6,556	(10,665)	(61.93%)
Materials/Supplies	390	20,671	4,999	(15,672)	(75.816%)
TOTAL	\$ 14,275	\$ 102,779	\$ 35,000	\$ (67,779)	(65.95%)

Funding Sources:

General Fund	\$ 122	\$ -	\$ -	\$ -	-
Special Revenue Fund	6,581	-	-	-	-
Education Improvement Act Fund	7,572	102,779	35,000	(67,779)	(65.95%)

General Highlights:

- Decrease in Salaries and Employee Benefits due to the reduction in additional pay for the High School Summer School program thru Education Improvement Act Academic Assistance – Students at Risk of School Failure funds.
- Decrease in Materials/Supplies due to the reduction in supplies for the High School Summer School program thru Education Improvement Act Academic Assistance – Students at Risk of School Failure funds.

GIFTED & TALENTED SUMMER SCHOOL

Salaries	\$ 21,256	\$ -	\$ -	\$ -	-
Employee Benefits	5,507	-	-	-	-
Purchased Services	67,744	100,707	100,707	-	-
Materials/Supplies	63,960	64,280	64,280	-	-
TOTAL	\$ 158,467	\$ 164,987	\$ 164,987	\$ -	-

Funding Source:

General Fund	\$ 158,467	\$ 164,987	\$ 164,987	\$ -	-
--------------	------------	------------	------------	------	---

General Highlights:

- No Significant Changes.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17		2017-18		2018-19		2017-18 to 2018-19		
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change	
INSTRUCTIONAL PROGRAMS BEYOND REGULAR SCHOOL DAY									
Salaries	\$	442,627	\$	433,103	\$	500,992	\$	67,889	15.68%
Employee Benefits		111,181		109,947		140,066		30,119	27.39%
Purchased Services		3,200		-		-		-	-
Materials/Supplies		17,079		100,169		100,169		-	-
TOTAL	\$	574,087	\$	643,219	\$	741,227	\$	98,008	15.24%
Funding Sources:									
General Fund	\$	51,336	\$	99,062	\$	197,070	\$	98,008	98.94%
Special Revenue Fund		211,214		-		-		-	-
Education Improvement Act Fund		311,537		544,157		544,157		-	-

General Highlights:

- Increase in Salaries and Employee Benefits due to the after school tutoring program.

ADULT BASIC EDUCATION PROGRAMS

Salaries	\$ 479,331	\$ 490,002	\$ 524,714	\$ 34,712	7.08%
Employee Benefits	156,784	177,269	186,043	8,774	4.95%
Purchased Services	13,054	15,600	11,700	(3,900)	(25.00%)
Materials/Supplies	30,532	43,246	85,160	41,914	96.92%
TOTAL	\$ 679,701	\$ 726,117	\$ 807,617	\$ 81,500	11.22%
Funding Sources:					
General Fund	\$ 426,949	\$ 423,318	\$ 464,234	\$ 40,916	9.67%
Special Revenue Fund	124,621	152,203	144,513	(7,690)	(5.05%)
Education Improvement Act Fund	128,131	150,596	198,870	48,274	32.06%

General Highlights:

- Decrease in Purchased Services due to the reallocation of the General Fund district copier lease program.
- Increase in Materials/Supplies due to additional revenue received thru Special Revenue Adult Education funds.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19		
				Increase/ Decrease	Percent Change	
ADULT SECONDARY EDUCATION PROGRAMS						
Salaries	\$ 259,631	\$ 255,091	\$ 259,065	\$ 3,974	1.56%	
Employee Benefits	85,713	91,456	97,285	5,829	6.37%	
Purchased Services	28,996	6,000	8,500	2,500	41.67%	
Materials/Supplies	107,036	52,500	29,689	(22,811)	(43.45%)	
Capital Outlay	5,007	-	-	-	-	
TOTAL	\$ 486,383	\$ 405,047	\$ 394,539	\$ (10,508)	(2.59%)	
Funding Sources:						
General Fund	\$ 228,011	\$ 243,678	\$ 251,314	\$ 7,636	3.13%	
Special Revenue Fund	17,471	-	-	-	-	
Education Improvement Act Fund	240,901	161,369	143,225	(18,144)	(11.24%)	

General Highlights:

- Increase in Purchased Services due to increased travel for the Adult Education Post-Secondary Program.
- Decrease in Materials/Supplies due to the reduction in supplies and technology software needed to support the Adult Education Program thru the Education Improvement Act Adult Education funds.

ADULT ENGLISH LITERACY

Salaries	\$ 161,688	\$ 97,276	\$ 139,119	\$ 41,843	43.01%
Employee Benefits	29,345	25,817	38,899	13,082	50.67%
Materials/Supplies	9,781	6,079	6,499	420	6.91%
TOTAL	\$ 200,814	\$ 129,172	\$ 184,517	\$ 55,345	42.85%
Funding Sources:					
General Fund	\$ 8,087	\$ 7,088	\$ 7,088	\$ -	-
Special Revenue Fund	192,727	122,084	177,429	55,345	45.33%

General Highlights:

- Increase in Salaries and Employee Benefits due to the increase in temporary staff needed to support the Adult English Literacy program thru Special Revenue Adult Education funding.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19		
				Increase/ Decrease	Percent Change	
POST SECONDARY PROGRAMS						
Salaries	\$ 59,559	\$ 60,749	\$ 320	\$ (60,429)	(99.47%)	
Employee Benefits	19,862	20,754	90	(20,664)	(99.57%)	
Materials/Supplies	275	275	275	-	-	
TOTAL	\$ 79,696	\$ 81,778	\$ 685	\$ (81,093)	(99.16%)	
Funding Sources:						
General Fund	\$ 659	\$ -	\$ 410	\$ 410	100.00%	
Education Improvement Act Fund	79,037	81,778	275	(81,503)	(99.66%)	

General Highlights:

- Decrease in Salaries and Employee Benefits due to the reclassification of Education Improvement Act Adult Education funded 1.00 Career Development Facilitator from Post-Secondary Programs to Supervision of Special Programs.
- Increase in General Fund due to reallocation of the additional three days for eligible teachers.

ADULT EDUCATION REMEDIAL

Salaries	\$ 14,610	\$ 20,815	\$ 20,584	\$ (231)	(1.11%)
Employee Benefits	1,279	5,524	5,755	231	4.18%
TOTAL	\$ 15,889	\$ 26,339	\$ 26,339	\$ -	-
Funding Sources:					
General Fund	\$ 15,889	\$ -	\$ -	-	-
Education Improvement Act Fund	-	26,339	26,339	-	-

General Highlights:

- No Significant Changes.

PARENTING AND FAMILY LITERACY

Salaries	\$ 598,385	\$ 601,340	\$ 586,460	\$ (14,880)	(2.47%)
Employee Benefits	267,701	284,766	294,880	10,114	3.55%
Purchased Services	27,741	35,000	56,000	21,000	60.00%
Materials/Supplies	134,732	174,224	206,223	31,999	18.37%
Other	300	300	300	-	-
TOTAL	\$ 1,028,859	\$ 1,095,630	\$ 1,143,863	\$ 48,233	4.40%
Funding Sources:					
General Fund	\$ 211,779	\$ 20,802	\$ 23,017	\$ 2,215	10.65%
Special Revenue Fund	816,884	866,217	888,027	21,810	2.52%
Education Improvement Act Fund	196	208,611	232,819	24,208	11.60%

General Highlights:

- Increase in Purchased Services due to additional travel cost funded thru Special Revenue Fund Title I and Education Improvement Act Students at Risk of School Failure funds to provide support for Parenting and Family Literacy Programs.
- Increase in General Fund due to the reallocation of district wide substitute budget and increased fringe costs for .50 Family School Facilitator.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19		
				Increase/ Decrease	Percent Change	
INSTRUCTIONAL PUPIL ACTIVITY						
Salaries	\$ 106,190	\$ 65,524	\$ 64,793	\$ (731)	(1.12%)	
Employee Benefits	22,438	17,387	18,119	732	4.21%	
Purchased Services	34,077	2,565	22,564	19,999	779.69%	
Materials/Supplies	2,356	32,862	47,902	15,040	45.77%	
Capital Outlay	4,694	-	-	-	-	
Other	-	93,901	69,022	(24,879)	(26.49%)	
TOTAL	\$ 169,755	\$ 212,239	\$ 222,400	\$ 10,161	4.79%	
Funding Sources:						
General Fund	\$ 92,793	\$ 120,110	\$ 153,378	\$ 33,268	27.70%	
Special Revenue Fund	4,694	-	-	-	-	
Pupil Activity Fund	72,268	92,129	69,022	(23,107)	(25.08%)	

General Highlights:

- Increase in Purchased Services due to the reallocation of General Fund to include the Palmetto Partners – Robotics Technology Fair initiative.
- Increase in Materials/Supplies due to the reallocation of schools' General Fund non-personnel budgets.
- Decrease in Other due to redistribution of Pupil Activity Funds.

TOTAL INSTRUCTION **\$ 270,950,632 \$ 296,970,882 \$ 311,664,714 \$ 14,373,553 4.84%**

SUPPORTING SERVICES

ATTENDANCE & SOCIAL WORK SERVICES

Salaries	\$ 2,624,738	\$ 2,814,666	\$ 2,869,690	\$ 55,024	1.95%
Employee Benefits	1,046,925	1,170,132	1,230,403	60,271	5.15%
Purchased Services	25,878	26,150	26,150	-	-
Materials/Supplies	11,981	15,149	15,707	558	3.68%
Capital Outlay	6,908	8,500	8,500	-	-

TOTAL **\$ 3,716,430 \$ 4,034,597 \$ 4,150,450 \$ 115,853 2.87%**

Funding Sources:

General Fund \$ 3,716,430 \$ 4,034,597 \$ 4,150,450 \$ 115,853 2.87%

General Highlights:

- No Significant Changes.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19		
				Increase/ Decrease	Percent Change	
GUIDANCE SERVICES						
Salaries	\$ 7,017,284	\$ 7,499,374	\$ 7,959,015	\$ 459,641	6.13%	
Employee Benefits	2,597,125	2,891,834	3,169,438	277,604	9.60%	
Purchased Services	72,355	104,310	88,441	(15,869)	(15.21%)	
Materials/Supplies	75,889	143,450	132,742	(10,708)	(7.46%)	
Other	189	-	-	-	-	
TOTAL	\$ 9,762,842	\$ 10,638,968	\$ 11,349,636	\$ 710,668	6.68%	
Funding Sources:						
General Fund	\$ 8,483,730	\$ 9,046,129	\$ 9,884,101	\$ 837,972	9.26%	
Special Revenue Fund	1,061,569	1,356,461	1,261,836	(94,625)	(6.98%)	
Education Improvement Act Fund	217,543	236,378	203,699	(32,679)	(13.82%)	

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 5.00 High School Registrars. One registrar will be placed at each of our five largest high schools to provide support to assist with student enrollment, withdrawals, records analysis, student advisement, and a new student coursework evaluation.
- Decrease in Purchased Services due to the reallocation of Education Improvement Act EEDA Supplies and materials due to reduction in travel for the Career Development Facilitator program.

HEALTH SERVICES					
Salaries	\$ 2,883,450	\$ 3,041,321	\$ 3,147,451	\$ 106,130	3.49%
Employee Benefits	1,231,029	1,349,361	1,455,153	105,792	7.84%
Purchased Services	136,691	296,475	225,925	(70,550)	(23.80%)
Materials/Supplies	276,736	164,226	172,183	7,957	4.85%
Capital Outlay	6,914	3,000	3,000	-	-
Other	251	150	150	-	-
TOTAL	\$ 4,535,071	\$ 4,854,533	\$ 5,003,862	\$ 149,329	3.08%
Funding Sources:					
General Fund	\$ 3,596,557	\$ 3,994,745	\$ 4,169,988	\$ 175,243	4.39%
Special Revenue Fund	341,364	293,637	833,874	540,237	183.98%
Education Improvement Act	590,236	566,151	-	(566,151)	(100.00%)
School Building Fund	6,914	-	-	-	-

General Highlights:

- Decrease in Purchased Services due to the reduction of Health Masters contract services.
- Decrease in Education Improvement Act due to the shift of Student Health and Fitness – Nurse funding to Special Revenue.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19		
				Increase/ Decrease	Percent Change	
PSYCHOLOGICAL SERVICES						
Salaries	\$ 1,982,590	\$ 1,983,451	\$ 2,146,283	\$ 162,832	8.21%	
Employee Benefits	714,712	746,815	845,883	99,068	13.27%	
Purchased Services	17,071	12,000	12,000	-	-	
Materials/Supplies	51,324	91,000	114,355	23,355	25.66%	
TOTAL	\$ 2,765,697	\$ 2,833,266	\$ 3,118,521	\$ 285,255	10.07%	
Funding Sources:						
General Fund	\$ 2,503,735	\$ 2,613,314	\$ 2,800,246	\$ 186,932	7.15%	
Special Revenue Fund	261,962	219,952	318,275	98,323	44.70%	

General Highlights:

- Increase in Materials/Supplies due to the increased need for supplies to support the Psychological Services program thru Special Revenue Individual with Disabilities Education Act (IDEA).

EXCEPTIONAL PROGRAM SERVICES

Salaries	\$ 163,007	\$ 157,892	\$ 127,006	\$ (30,886)	(19.56%)
Employee Benefits	69,649	74,931	68,564	(6,367)	(8.50%)
Materials/Supplies	2,604	3,000	3,000	-	-
Capital Outlay	3,291	-	-	-	-
Other	9,424	-	-	-	-
TOTAL	\$ 247,975	\$ 235,823	\$ 198,570	\$ (37,253)	(15.80%)
Funding Sources:					
General Fund	\$ 150,046	\$ 142,888	\$ 103,960	\$ (38,928)	(27.24%)
Special Revenue Fund	97,929	92,935	94,610	1,675	1.80%

General Highlights:

- Decrease in Salaries and Employee Benefits due to the transfer of General Fund 1.00 Clerk V from Exceptional Program Services to Attendance and Social Work Services.

VOCATIONAL PLACEMENT SERVICES

Purchased Services	\$ -	\$ 10,000	\$ 20,000	\$ 10,000	100.00%
TOTAL	\$ -	\$ 10,000	\$ 20,000	\$ 10,000	100.00%
Funding Sources:					
Special Revenue Fund	\$ -	\$ 10,000	\$ 10,000	\$ -	-
Education Improvement Act	-	-	10,000	10,000	100.00%

General Highlights:

- Increase in Purchased Services due to the increased cost for statistical services to support the Career and Technology Education (CATE) program funded thru Educational Improvement Act Industry Certificate funding.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19		
				Increase/ Decrease	Percent Change	
CAREER SPECIALIST SERVICES						
Salaries	\$ 303,360	\$ 135,843	\$ 201,454	\$ 65,611	48.30%	
Employee Benefits	103,006	51,891	77,602	25,711	49.55%	
Purchased Service	9,468	-	-	-	-	
Materials/Supplies	-	1,650	-	(1,650)	(100.00%)	
TOTAL	\$ 415,834	\$ 189,384	\$ 279,056	\$ 89,672	47.35%	
Funding Sources:						
General Fund	\$ 157,943	\$ 3,094	\$ 16,406	\$ 13,312	430.25%	
Special Revenue Fund	248,850	184,640	262,650	78,010	42.25%	
Education Improvement Act	9,041	1,650	-	(1,650)	(100.00%)	

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 1.00 At-Risk Specialist funded thru Special Revenue Title I School Wide Plans.
- Decrease in Materials/Supplies due to the reallocation of Education Improvement Act Teacher Supply Check funding for eligible teachers.
- Increase in General Fund due to change in health insurance elections for Career Specialists.

**IMPROVEMENT OF INSTRUCTION
CURRICULUM DEVELOPMENT**

Salaries	\$ 5,755,458	\$ 6,092,430	\$ 6,216,635	\$ 124,205	2.04%
Employee Benefits	1,990,135	2,220,767	2,399,810	179,043	8.06%
Purchased Services	135,724	609,731	680,531	70,800	11.61%
Materials/Supplies	428,387	108,460	115,693	7,233	6.67%
Capital Outlay	24,778	11,200	14,200	3,000	26.79%
Other	-	450	450	-	-
TOTAL	\$ 8,334,482	\$ 9,043,038	\$ 9,427,319	\$ 384,281	4.25%
Funding Sources:					
General Fund	\$ 5,492,793	\$ 5,879,391	\$ 6,202,672	\$ 323,281	5.50%
Special Revenue Fund	1,201,212	1,532,740	1,615,934	83,194	5.43%
Education Improvement Act Fund	1,640,477	1,630,907	1,608,713	(22,194)	(1.36%)

General Highlights:

- Increase in Purchased Services due to reallocation of Special Revenue Perkins monies for additional travel to support the Career and Technology Education (CATE) program.
- Increase in Capital Outlay to provide technology equipment for Learning Service Follett Software programmatic needs.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19		
				Increase/ Decrease	Percent Change	
LIBRARY & MEDIA SERVICES						
Salaries	\$ 4,126,429	\$ 4,379,816	\$ 4,386,334	\$ 6,518	0.15%	
Employee Benefits	1,674,666	1,874,297	1,968,233	93,936	5.01%	
Purchased Services	16,838	13,634	14,683	1,049	7.69%	
Materials/Supplies	642,221	813,303	812,017	(1,286)	(0.16%)	
Capital Outlay	319	-	-	-	-	
Other	58,440	-	-	-	-	
TOTAL	\$ 6,518,913	\$ 7,081,050	\$ 7,181,267	\$ 100,217	1.42%	
Funding Sources:						
General Fund	\$ 6,399,565	\$ 6,984,569	\$ 7,083,792	\$ 99,223	1.42%	
Special Revenue Fund	8,192	-	-	-	-	
Education Improvement Act Fund	110,706	96,481	97,475	994	1.03%	
School Building Fund	450	-	-	-	-	

General Highlights:

- No Significant Changes.

SUPERVISION OF SPECIAL PROGRAMS					
Salaries	\$ 2,191,321	\$ 2,326,291	\$ 2,310,765	\$ (15,526)	(0.67%)
Employee Benefits	755,989	847,878	892,100	44,222	5.22%
Purchased Services	51,444	62,196	68,535	6,339	10.19%
Materials/Supplies	22,126	38,902	37,842	(1,060)	(2.72%)
Other	1,350	1,084	1,172	88	8.12%
TOTAL	\$ 3,022,230	\$ 3,276,351	\$ 3,310,414	\$ 34,063	1.04%
Funding Sources:					
General Fund	\$ 1,391,394	\$ 1,574,918	\$ 1,530,072	\$ (44,846)	(2.85%)
Special Revenue Fund	1,250,988	1,316,060	1,339,303	23,243	1.77%
Education Improvement Act Fund	379,848	385,373	441,039	55,666	14.44%

General Highlights:

- Increase in Purchased Services due to the increased technology needs to support the Adult Education Program provided thru Education Improvement Act Adult Education funds.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19		
				Increase/ Decrease	Percent Change	
STAFF DEVELOPMENT						
Salaries	\$ 1,636,547	\$ 906,241	\$ 808,556	\$ (97,685)	(10.78%)	
Employee Benefits	472,829	283,740	289,173	5,433	1.91%	
Purchased Services	3,951,164	1,409,763	2,046,002	636,239	45.13%	
Materials/Supplies	328,796	2,825,210	2,702,992	(122,218)	(4.33%)	
Capital Outlay	20,703	-	-	-	-	
Other	10,181	14,690	15,580	890	6.06%	
TOTAL	\$ 6,420,220	\$ 5,439,644	\$ 5,862,303	\$ 422,659	7.77%	
Funding Sources:						
General Fund	\$ 3,854,443	\$ 3,705,790	\$ 3,770,281	\$ 64,491	1.74%	
Special Revenue Fund	1,991,647	1,121,689	1,669,240	547,551	48.81%	
Education Improvement Act Fund	574,130	612,165	422,782	(189,383)	(30.94%)	

General Highlights:

- Decrease in Salaries due to shift of Special Revenue ESOL Title III .50 English Speakers of Other Languages (ESOL) Coach to the General Fund.
- Increase in Purchased Services due to increased professional development consultant fees to support Personalized Digital Learning Initiative expansion funded thru Special Revenue Improving Teacher Quality funding.

BOARD OF EDUCATION

Salaries	\$ 190,032	\$ 243,984	\$ 243,984	\$ -	-
Employee Benefits	47,587	64,761	68,228	3,467	5.35%
Purchased Services	174,491	231,000	228,400	(2,600)	(1.13%)
Materials/Supplies	33,473	10,000	37,410	27,410	274.10%
Capital Outlay	1,523	15,000	-	(15,000)	(100.00%)
Other	94,300	50,000	48,500	(1,500)	(3.00%)
TOTAL	\$ 541,406	\$ 614,745	\$ 626,522	\$ 11,777	1.92%
Funding Source:					
General Fund	\$ 541,406	\$ 614,745	\$ 626,522	\$ 11,777	1.92%

General Highlights:

- Increase in Materials/Supplies due to technology and software needs to support the streaming of Board meetings.
- Decrease in Capital Outlay due to reallocation of the Board of Education needs.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual		2017-18 Adopted Budget		2018-19 Proposed Budget		2017-18 to 2018-19		
							Increase/ Decrease	Percent Change	
OFFICE OF THE SUPERINTENDENT									
Salaries	\$	487,684	\$	492,923	\$	525,646	\$	32,723	6.64%
Employee Benefits		161,901		166,601		187,671		21,070	12.65%
Purchased Services		24,296		35,500		26,000		(9,500)	(26.76%)
Materials/Supplies		6,924		32,668		32,168		(500)	(1.53%)
Capital Outlay		171		3,000		3,000		-	-
Other		16,197		18,734		23,304		4,570	24.39%
TOTAL	\$	697,173	\$	749,426	\$	797,789	\$	48,363	6.45%
Funding Source:									
General Fund	\$	697,173	\$	749,426	\$	797,789	\$	48,363	6.45%

General Highlights:

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

SCHOOL ADMINISTRATION

Salaries	\$ 17,774,205	\$	18,563,691	\$	18,816,943	\$	253,252	1.36%
Employee Benefits	6,320,268		6,904,732		7,356,968		452,236	6.55%
Purchased Services	124,965		118,047		114,697		(3,350)	(2.84%)
Materials/Supplies	240,648		199,093		217,736		18,643	9.36%
Capital Outlay	2,883		4,000		4,694		694	17.35%
Other	25,709		19,155		18,062		(1,093)	(5.71%)
TOTAL	\$ 24,488,678	\$	25,808,718	\$	26,529,100	\$	720,382	2.79%
Funding Sources:								
General Fund	\$ 24,395,753	\$	25,796,634	\$	26,516,706	\$	720,072	2.79%
Special Revenue Fund	28,180		12,084		12,394		310	2.57%
Education Improvement Act Fund	36,442		-		-		-	-
School Building Fund	28,303		-		-		-	-

General Highlights:

- Increase in Materials/Supplies due to reallocation of schools' General Fund non-personnel allocation.
- Increase in Capital Outlay due to reallocation of schools' General Fund non-personnel allocation.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19	
				Increase/ Decrease	Percent Change
FISCAL SERVICES					
Salaries	\$ 1,456,807	\$ 1,643,047	\$ 1,621,756	\$ (21,291)	(1.30%)
Employee Benefits	541,756	637,455	665,261	27,806	4.36%
Purchased Services	78,654	43,951	127,201	83,250	189.42%
Materials/Supplies	24,355	28,000	33,350	5,350	19.11%
Capital Outlay	6,238	4,000	2,000	(2,000)	(50.00%)
Other	8,525	23,800	12,542	(11,258)	(47.30%)
TOTAL	\$ 2,116,335	\$ 2,380,253	\$ 2,462,110	\$ 81,857	3.44%
Funding Sources:					
General Fund	\$ 2,111,710	\$ 2,380,253	\$ 2,462,110	\$ 81,857	3.44%
School Building Fund	4,625	-	-	-	-

General Highlights:

- Increase in Purchased Services due to increased cost for Info-Snap online registration services.

FACILITIES ACQUISITION & CONSTRUCTION

Salaries	\$ 1,112,158	\$ 1,585,729	\$ 1,587,370	\$ 1,641	0.10%
Employee Benefits	364,271	543,046	569,662	26,616	4.90%
Purchased Services	131,932	784,269	379,921	(404,348)	(51.56%)
Materials/Supplies	587,314	596,734	289,074	(307,660)	(51.56%)
Capital Outlay	175,672,665	95,723,148	46,370,859	(49,352,289)	(51.56%)
Other	930	9,510,994	8,329,974	(1,181,020)	(12.42%)
TOTAL	\$ 177,869,270	\$ 108,743,920	\$ 57,526,860	\$ (51,217,060)	(47.10%)
Funding Sources:					
General Fund	\$ 527,782	\$ 76,594	\$ 82,323	\$ 5,729	100.00%
School Building Fund	177,341,488	108,667,326	57,444,537	(51,222,789)	(47.14%)

General Highlights:

- General decreases due to the substantial completion of the construction of the 5 new schools and the renovation of 3 other school facilities.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17	2017-18	2018-19	2017-18 to 2018-19		
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change	
OPERATION & MAINTENANCE OF PLANT						
Salaries	\$ 11,359,560	\$ 11,920,371	\$ 12,329,009	\$ 408,638	3.43%	
Employee Benefits	4,863,779	5,454,732	5,892,987	438,255	8.03%	
Purchased Services	7,189,912	7,979,093	7,952,052	(27,041)	(0.34%)	
Materials/Supplies	14,887,307	16,648,045	15,818,641	(829,404)	(4.98%)	
Capital Outlay	8,027,517	2,433,662	1,572,830	(860,832)	(35.37%)	
Other	514,834	522,587	545,506	22,919	4.39%	
TOTAL	\$ 46,842,909	\$ 44,958,490	\$ 44,111,025	\$ (847,465)	(1.88%)	
Funding Sources:						
General Fund	\$ 37,384,137	\$ 41,590,630	\$ 42,436,895	\$ 846,265	2.03%	
Special Revenue Fund	42,659	71,682	77,372	5,690	7.94%	
Education Improvement Act	9	-	-	-	-	
School Building Fund	9,416,104	3,296,178	1,596,758	(1,699,420)	(51.56%)	

General Highlights:

- Decrease in Capital Outlay due to reallocation of the School Building Fund.

STUDENT TRANSPORTATION

Salaries	\$ 10,935,539	\$ 11,365,738	\$ 11,491,637	\$ 125,899	1.11%
Employee Benefits	4,967,581	5,488,591	5,795,864	307,273	5.60%
Purchased Services	329,161	723,307	690,619	(32,688)	(4.52%)
Materials/Supplies	314,642	288,480	288,480	-	-
Capital Outlay	1,718,991	369,400	369,400	-	-
TOTAL	\$ 18,265,914	\$ 18,235,516	\$ 18,636,000	\$ 400,484	2.20%
Funding Sources:					
General Fund	\$ 17,824,548	\$ 18,193,841	\$ 18,632,392	\$ 438,551	2.41%
Special Revenue Fund	273,664	3,608	3,608	-	-
Education Improvement Act Fund	167,702	38,067	-	(38,067)	(100.00%)

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition 1.00 Transportation Routing Supervisor thru General Fund.
- Decrease in Education Improvement Act due to loss in EEDA Supplies funding.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19	
				Increase/ Decrease	Percent Change
FOOD SERVICES					
Salaries	\$ 7,279,980	\$ 7,525,143	\$ 7,579,018	\$ 53,875	0.72%
Employee Benefits	4,120,985	3,973,375	4,154,190	180,815	4.55%
Purchased Services	97,914	148,200	165,700	17,500	11.81%
Materials/Supplies	8,969,151	8,848,281	7,821,303	(1,026,978)	(11.61%)
Capital Outlay	237,754	479,896	404,500	(75,396)	(15.71%)
Other	23,591	32,000	32,000	-	-
TOTAL	\$ 20,729,375	\$ 21,006,895	\$ 20,156,711	\$ (850,184)	(4.05%)
Funding Sources:					
General Fund	\$ 135,177	\$ 36,647	\$ 37,170	\$ 523	1.43%
Food Service Fund	20,594,198	20,970,248	20,119,541	(850,707)	(4.06%)

General Highlights:

- Increase in Purchased Services due to increased travel and technology needs for Food Services.
- Decrease in Materials/Supplies due to a reduction in food purchases.
- Decrease in Capital Outlay due to reduction in equipment needs for the Food Services' program.

INTERNAL SERVICES					
Salaries	\$ 525,308	\$ 577,769	\$ 561,979	\$ (15,790)	(2.73%)
Employee Benefits	173,073	198,318	202,363	4,045	2.04%
Purchased Services	32,326	61,100	61,100	-	-
Materials/Supplies	43,974	65,900	65,200	(700)	(1.06%)
Capital Outlay	41,216	4,800	4,500	(300)	(6.25%)
Other	1,675	1,940	1,940	-	-
TOTAL	\$ 817,572	\$ 909,827	\$ 897,082	\$ (12,745)	(1.40%)
Funding Sources:					
General Fund	\$ 755,209	\$ 824,731	\$ 810,869	\$ (13,862)	(1.68%)
School Building Fund	62,363	85,096	86,213	1,117	1.31%

General Highlights:

- No Significant Changes.

SECURITY					
Salaries	\$ 96,834	\$ 97,116	\$ 99,059	\$ 1,943	2.00%
Employee Benefits	27,747	25,774	27,697	1,923	7.46%
Purchased Services	1,759,277	2,127,833	2,967,431	839,598	39.46%
Materials/Supplies	41,997	181,177	150,212	(30,965)	(17.09%)
Capital Outlay	256,013	827,177	417,864	(409,313)	(49.48%)
TOTAL	\$ 2,181,868	\$ 3,259,077	\$ 3,662,263	\$ 403,186	12.37%
Funding Sources:					
General Fund	\$ 1,934,017	\$ 2,375,147	\$ 3,225,696	\$ 850,549	35.81%
Special Revenue Fund	4,787	16,234	16,234	-	-
School Building Fund	243,064	867,696	420,333	(447,363)	(51.56%)

General Highlights:

- Increase in Purchased Services due to increased cost to provide district wide school security officer coverage in elementary schools.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19	
				Increase/ Decrease	Percent Change
PLANNING					
Salaries	\$ 453,813	\$ 460,058	\$ 457,502	\$ (2,556)	(0.56%)
Employee Benefits	153,378	162,129	169,035	6,906	4.26%
Purchased Services	69,127	309,000	309,000	-	-
Materials/Supplies	8,205	28,300	24,526	(3,774)	(13.34%)
Capital Outlay	320	2,500	2,500	-	-
Other	41,250	47,200	47,200	-	-
TOTAL	\$ 726,093	\$ 1,009,187	\$ 1,009,763	\$ 576	0.06%
Funding Sources:					
General Fund	\$ 603,407	\$ 881,705	\$ 878,128	\$ (3,577)	(0.41%)
School Building Fund	122,686	127,482	131,635	4,153	3.26%

General Highlights:

- Decrease in Materials/Supplies due to reduction in technology and software supply costs for district-wide performance based testing.

INFORMATION SERVICES

Salaries	\$ 564,142	\$ 642,261	\$ 757,821	\$ 115,560	17.99%
Employee Benefits	195,630	233,005	288,394	55,389	23.77%
Purchased Services	24,677	83,200	72,200	(11,000)	(13.22%)
Materials/Supplies	128,046	137,000	199,700	62,700	45.77%
Capital Outlay	1,541	5,000	5,000	-	-
Other	556	-	-	-	-
TOTAL	\$ 914,592	\$ 1,100,466	\$ 1,323,115	\$ 222,649	20.23%
Funding Source:					
General Fund	\$ 914,592	\$ 1,100,466	\$ 1,323,115	\$ 222,649	20.23%

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 1.00 Director - Strategic Community Engagement.
- Decrease in Purchased Services due to reduction in travel and printing services needed for the Office of Accountability.
- Increase in Materials/Supplies due to additional technology needs to support the Parent Notification System.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19		
				Increase/ Decrease	Percent Change	
STAFF SERVICES						
Salaries	\$ 1,538,848	\$ 1,918,337	\$ 1,982,957	\$ 64,620	3.37%	
Employee Benefits	801,210	3,501,372	3,551,980	50,608	1.45%	
Purchased Services	258,846	411,377	411,377	-	-	
Materials/Supplies	107,784	141,270	141,270	-	-	
Capital Outlay	2,856	27,500	27,500	-	-	
Other	2,538	10,300	10,300	-	-	
TOTAL	\$ 2,712,082	\$ 6,010,156	\$ 6,125,384	\$ 115,228	1.92%	
Funding Sources:						
General Fund	\$ 2,711,371	\$ 6,010,156	\$ 6,125,384	\$ 115,228	1.92%	
Special Revenue Fund	711	-	-	-	-	

General Highlights:

- No Significant Changes

TECHNOLOGY AND DATA PROCESSING SERVICES

Salaries	\$ 2,798,611	\$ 3,160,068	\$ 3,264,316	\$ 104,248	3.30%
Employee Benefits	1,071,229	1,270,088	1,363,177	93,089	7.33%
Purchased Services	561,461	481,000	489,301	8,301	1.73%
Materials/Supplies	1,261,670	170,792	57,292	(113,500)	(66.46%)
Capital Outlay	2,996,742	5,985,309	3,585,275	(2,400,034)	(40.10%)
TOTAL	\$ 8,689,713	\$ 11,067,257	\$ 8,759,361	\$ (2,307,896)	(20.85%)
Funding Sources:					
General Fund	\$ 5,467,326	\$ 5,963,093	\$ 6,222,030	\$ 258,937	4.34%
Special Revenue Fund	98,588	94,563	97,764	3,201	3.39%
Education Improvement Act	158,265	24,792	24,792	-	-
School Building Fund	2,965,534	4,984,809	2,414,775	(2,570,034)	(51.56%)

General Highlights:

- Decrease in Materials/Supplies due to reduction in technology and software supplies for the In-house Technology department.
- Decrease in Capital Outlay due to realignment to actual expenditures.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19		
				Increase/ Decrease	Percent Change	
SUPPORT SERVICES - PUPIL ACTIVITY						
Pupil Service Activities	\$ 14,704,619	\$ 14,126,481	\$ 14,266,039	\$ 139,558	0.988%	
TOTAL	\$ 14,704,619	\$ 14,126,481	\$ 14,266,039	\$ 139,558	0.988%	
Funding Sources:						
General Fund	\$ 5,426,025	\$ 6,158,909	\$ 6,119,100	\$ (39,809)	(0.65%)	
Special Revenue Fund	903,811	390,250	447,571	57,321	14.69%	
Education Improvement Act Fund	37,967	25,861	18,275	(7,586)	(29.33%)	
School Building Fund	759	116,048	56,217	(59,831)	(51.56%)	
Pupil Activity Fund	8,336,057	7,435,413	7,624,876	189,463	2.55%	

General Highlights:

- Increase in Special Revenue due to reallocation of Individuals with Disabilities Education Act (IDEA) for additional educational field trips.
- Decrease in Education Improvement Act due to loss of EEDA Supplies funding.

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

\$ 368,037,293 \$ 307,617,068 \$ 256,790,522 \$ (50,826,546) (16.52%)

COMMUNITY SERVICES

CUSTODY & CARE OF CHILDREN

Salaries	\$ 994,355	\$ 1,103,267	\$ 1,196,581	\$ 93,314	8.46%
Employee Benefits	219,790	327,738	383,098	55,360	16.89%
Purchased Services	6,888	9,360	9,962	602	6.43%
Materials/Supplies	68,479	97,800	101,150	3,350	3.43%
Other	4,236	436,660	590,455	153,795	35.22%

TOTAL \$ 1,293,748 \$ 1,974,825 \$ 2,281,246 \$ 306,421 15.52%

Funding Sources:

General Fund	\$ 24,605	\$ -	\$ 31,821	\$ 31,821	100.00%
Special Revenue Fund	1,269,143	1,974,825	2,249,425	274,600	13.91%

General Highlights:

- Increase in Salaries and Employee Benefits due to addition of 1.00 General Fund Childcare Worker Aide and additional Special Revenue After-School Childcare programs.
- Increase in Other due to the reallocation of schools' Special Revenue After-School Childcare budgets.
- Increase in Pupil Activity due to reallocation of pupil activity balances.

*Three -Year Comparison
2016-17 To 2018-19*

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

Expenditures by Function and Object	2016-17 Audited Actual	2017-18 Adopted Budget	2018-19 Proposed Budget	2017-18 to 2018-19	
				Increase/ Decrease	Percent Change
WELFARE SERVICES					
Materials/Supplies	\$ 4,164	\$ 5,000	\$ 5,000	\$ -	-
TOTAL	\$ 4,164	\$ 5,000	\$ 5,000	\$ -	-
Funding Source:					
Special Revenue Fund	\$ 4,164	\$ 5,000	\$ 5,000	\$ -	-

General Highlights:

- No Significant Changes.

NON PUBLIC SCHOOL SERVICES

Purchased Services	\$ 16,551	\$ 5,000	\$ 243,046	\$ 238,046	4760.92%
Materials/Supplies	585	-	-	-	-
TOTAL	\$ 17,136	\$ 5,000	\$ 243,046	\$ 238,046	4760.92%
Funding Source:					
Special Revenue Fund	\$ 17,136	\$ 5,000	\$ 243,046	\$ 238,046	4760.92%

General Highlights:

- Increase in Purchased Services due to reallocation of Special Revenue Title I funds to provide instructional services for private schools.

TOTAL COMMUNITY SERVICES	\$ 1,315,048	\$ 1,984,825	\$ 2,529,292	\$ 544,467	27.43%
---------------------------------	---------------------	---------------------	---------------------	-------------------	---------------

DEBT SERVICES

DEBT SERVICES

Redemption on Principal	\$ 22,945,000	\$ 17,815,000	\$ 42,895,000	\$ 25,080,000	140.78%
Interest	19,671,086	20,831,602	19,973,952	(857,650)	(4.12%)
Fees for Servicing Bonds	18,769	20,556	20,556	-	-
TOTAL DEBT SERVICES	\$ 42,634,855	\$ 38,667,158	\$ 62,889,508	\$ 24,222,350	62.64%
Funding Source:					
Debt Service Fund	\$ 42,634,855	\$ 38,667,158	\$ 62,889,508	\$ 24,222,350	62.64%
TOTAL BUDGETED EXPENDITURES	\$ 682,937,828	\$ 645,239,933	\$ 633,874,036	\$ (11,686,176)	(1.81%)

*Three -Year Comparison
2016-17 To 2018-19*

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

OTHER FINANCING USES

Payments to Other Governmental Units	\$ 101,489	\$ 179,000	\$ 129,000	\$ (50,000)	(27.93%)
Medicaid Payments to SDE	485,902	1,173,656	1,173,656	-	-
Payments to Public Charter Schools	7,503,901	7,206,239	7,163,926	(42,313)	(0.59%)
Transfers to Other Funds	53,533,051	29,144,550	39,631,658	10,487,108	35.98%
Transfers to Other Funds-Indirect Costs	2,437,243	1,807,732	2,252,730	444,998	24.62%

TOTAL OTHER FINANCING USES \$ 64,061,586 \$ 39,511,177 \$ 50,350,970 \$ 10,839,793 27.43%

Funding Sources:

General Fund	\$ 7,730,507	\$ 8,678,860	\$ 8,557,761	\$ (121,099)	(1.40%)
Special Revenue Fund	1,898,796	1,414,841	1,380,444	(34,397)	(2.43%)
Education Improvement Act Fund	9,392,973	9,184,646	11,982,793	2,798,147	30.47%
Debt Service Fund	43,600,000	19,500,000	27,200,000	7,700,000	39.49%
	1,439,310	732,830	1,229,972	497,142	67.84%

TOTAL BUDGETED EXPENDITURES

AND OTHER FINANCING USES \$ 746,999,414 \$ 684,751,110 \$ 684,225,006 \$ (526,104) (0.08%)

TOTAL FUNDING SOURCES:

General Fund	\$ 377,133,283	\$ 408,636,793	\$ 428,078,024	\$ 19,441,231	4.76%
Special Revenue Fund	35,551,999	31,528,540	34,299,379	2,770,839	8.79%
Educational Improvement Act Fund	22,750,417	26,479,882	29,552,061	3,072,179	11.60%
Debt Service Fund	86,234,855	58,167,158	90,089,508	31,922,350	54.88%
School Building Fund	194,887,027	130,708,117	73,162,623	(57,545,494)	(44.03%)
Food Service Fund	22,033,508	21,703,078	21,349,513	(353,565)	(1.63%)
Pupil Activity Fund	8,408,325	7,527,542	7,693,898	166,356	2.21%

TOTAL FUNDING SOURCES \$ 746,999,414 \$ 684,751,110 \$ 684,225,006 \$ (526,104) (0.08%)

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	2018-19 Proposed Budget
INSTRUCTION								
KINDERGARTEN PROGRAMS								
Salaries	\$ 9,665,565	\$ 90,736	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 9,806,301
Employee Benefits	4,355,030	32,736	13,981	-	-	-	-	4,401,747
Purchased Services	2,225	-	-	-	-	-	-	2,225
Materials/Supplies	119,395	-	159,925	-	-	-	-	279,320
Capital Outlay	1,000	-	-	-	-	-	-	1,000
TOTAL	\$ 14,143,215	\$ 123,472	\$ 223,906	\$ -	\$ -	\$ -	\$ -	\$ 14,490,593
PRIMARY PROGRAMS								
Salaries	\$ 32,541,544	\$ 1,247,097	\$ 673,362	\$ -	\$ -	\$ -	\$ -	\$ 34,462,003
Employee Benefits	13,442,359	487,312	204,481	-	-	-	-	14,134,152
Purchased Services	573,269	-	-	-	-	-	-	573,269
Materials/Supplies	852,807	1,767,950	505,932	-	79,775	-	-	3,206,464
Capital Outlay	5,112	-	-	-	238,196	-	-	243,308
TOTAL	\$ 47,415,091	\$ 3,502,359	\$ 1,383,775	\$ -	\$ 317,971	\$ -	\$ -	\$ 52,619,196
ELEMENTARY PROGRAMS								
Salaries	\$ 46,181,575	\$ 1,307,661	\$ 441,874	\$ -	\$ -	\$ -	\$ -	\$ 47,931,110
Employee Benefits	18,744,668	554,205	123,557	-	-	-	-	19,422,430
Purchased Services	484,290	135,335	236,383	-	-	-	-	856,008
Materials/Supplies	2,020,071	697,148	1,102,816	-	373,643	-	-	4,193,678
Capital Outlay	356,546	-	-	-	3,100,000	-	-	3,456,546
Other	9,160	-	-	-	-	-	-	9,160
TOTAL	\$ 67,796,310	\$ 2,694,349	\$ 1,904,630	\$ -	\$ 3,473,643	\$ -	\$ -	\$ 75,868,932

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	2018-19 Proposed Budget
HIGH SCHOOL PROGRAMS								
Salaries	\$ 39,068,642	\$ 75,333	\$ 615,000	\$ -	\$ -	\$ -	\$ -	\$ 39,758,975
Employee Benefits	15,475,684	33,989	171,957	-	-	-	-	15,681,630
Purchased Services	1,547,363	-	246,860	-	-	-	-	1,794,223
Materials/Supplies	2,586,734	86,535	839,547	-	226,644	-	-	3,739,460
Capital Outlay	17,125	-	-	-	6,993,897	-	-	7,011,022
Other	31,820	-	-	-	-	-	-	31,820
TOTAL	\$ 58,727,368	\$ 195,857	\$ 1,873,364	\$ -	\$ 7,220,541	\$ -	\$ -	\$ 68,017,130
VOCATIONAL PROGRAMS								
Salaries	\$ 2,165,181	\$ 53,563	\$ 37,500	\$ -	\$ -	\$ -	\$ -	\$ 2,256,244
Employee Benefits	866,539	14,974	10,486	-	-	-	-	891,999
Purchased Services	85,263	-	3,000	-	-	-	-	88,263
Materials/Supplies	502,582	152,000	554,755	-	-	-	-	1,209,337
Capital Outlay	4,775	84,077	231,500	-	-	-	-	320,352
Other	1,000	-	-	-	-	-	-	1,000
TOTAL	\$ 3,625,340	\$ 304,614	\$ 837,241	\$ -	\$ -	\$ -	\$ -	\$ 4,767,195
DRIVER EDUCATION								
Materials/Supplies	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
TOTAL	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
EDUCABLE MENTALLY HANDICAPPED								
Materials/Supplies	\$ 4,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,606
TOTAL	\$ 4,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,606

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	2018-19 Proposed Budget
TRAINABLE MENTALLY HANDICAPPED								
Salaries	\$ 2,105,975	\$ 953,361	\$ 52,500	\$ -	\$ -	\$ -	\$ -	\$ 3,111,836
Employee Benefits	857,334	435,062	14,680	-	-	-	-	1,307,076
Materials/Supplies	10,903	-	12,100	-	-	-	-	23,003
TOTAL	\$ 2,974,212	\$ 1,388,423	\$ 79,280	\$ -	\$ -	\$ -	\$ -	\$ 4,441,915
ORTHOPEDICALLY HANDICAPPED								
Salaries	\$ 756,589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 756,589
Employee Benefits	336,449	-	-	-	-	-	-	336,449
Purchased Services	29,785	-	-	-	-	-	-	29,785
Materials/Supplies	568	-	-	-	-	-	-	568
TOTAL	\$ 1,123,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,123,391
VISUALLY HANDICAPPED								
Salaries	\$ 101,568	\$ 185,244	\$ 38,586	\$ -	\$ -	\$ -	\$ -	\$ 325,398
Employee Benefits	45,341	76,810	15,659	-	-	-	-	137,810
Purchased Services	7,920	-	-	-	-	-	-	7,920
Materials/Supplies	5,878	-	550	-	-	-	-	6,428
TOTAL	\$ 160,707	\$ 262,054	\$ 54,795	\$ -	\$ -	\$ -	\$ -	\$ 477,556

Fiscal Year 2018-19

*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	2018-19 Proposed Budget
HEARING HANDICAPPED								
Salaries	\$ 291,147	\$ 415,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 706,882
Employee Benefits	153,220	179,676	-	-	-	-	-	332,896
Purchased Services	13,000	-	-	-	-	-	-	13,000
Materials/Supplies	1,587	-	1,925	-	-	-	-	3,512
TOTAL	\$ 458,954	\$ 595,411	\$ 1,925	\$ -	\$ -	\$ -	\$ -	\$ 1,056,290
SPEECH HANDICAPPED								
Salaries	\$ 2,724,315	\$ 333,712	\$ 163,981	\$ -	\$ -	\$ -	\$ -	\$ 3,222,008
Employee Benefits	1,092,994	138,541	62,495	-	-	-	-	1,294,030
Purchased Services	15,450	-	-	-	-	-	-	15,450
Materials/Supplies	11,291	-	14,025	-	-	-	-	25,316
TOTAL	\$ 3,844,050	\$ 472,253	\$ 240,501	\$ -	\$ -	\$ -	\$ -	\$ 4,556,804
LEARNING DISABILITIES								
Salaries	\$ 19,926,956	\$ 2,225,597	\$ 469,628	\$ -	\$ -	\$ -	\$ -	\$ 22,622,181
Employee Benefits	8,418,293	1,042,925	228,780	-	-	-	-	9,689,998
Purchased Services	659,223	-	-	-	-	-	-	659,223
Materials/Supplies	221,778	100,721	75,213	-	-	-	-	397,712
Capital Outlay	500	-	-	-	-	-	-	500
Other	100	-	-	-	-	-	-	100
TOTAL	\$ 29,226,850	\$ 3,369,243	\$ 773,621	\$ -	\$ -	\$ -	\$ -	\$ 33,369,714

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	2018-19 Proposed Budget
EMOTIONALLY HANDICAPPED								
Salaries	\$ 1,474,617	\$ 191,109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,665,726
Employee Benefits	646,599	87,185	-	-	-	-	-	733,784
Materials/Supplies	6,634	-	6,325	-	-	-	-	12,959
TOTAL	\$ 2,127,850	\$ 278,294	\$ 6,325	\$ -	\$ -	\$ -	\$ -	\$ 2,412,469
COORDINATED EARLY INTERVENING SERVICES								
Salaries	\$ 3,514,568	\$ -	\$ 64,671	\$ -	\$ -	\$ -	\$ -	\$ 3,579,239
Employee Benefits	1,401,759	-	21,029	-	-	-	-	1,422,788
Materials/Supplies	-	-	14,237	-	-	-	-	14,237
TOTAL	\$ 4,916,327	\$ -	\$ 99,937	\$ -	\$ -	\$ -	\$ -	\$ 5,016,264
PRESCHOOL HANDICAPPED SELF-CONTAINED (3 & 4 YEAR OLDS)								
Salaries	\$ 1,522,379	\$ 475,311	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 2,005,190
Employee Benefits	637,743	204,047	2,097	-	-	-	-	843,887
Materials/Supplies	1,466	6,187	7,150	-	-	-	-	14,803
TOTAL	\$ 2,161,588	\$ 685,545	\$ 16,747	\$ -	\$ -	\$ -	\$ -	\$ 2,863,880
EARLY CHILDHOOD PROGRAMS								
Salaries	\$ 106,602	\$ 3,428,695	\$ 910,539	\$ -	\$ -	\$ -	\$ -	\$ 4,445,836
Employee Benefits	12,700	1,608,827	390,255	-	-	-	-	2,011,782
Purchased Services	6,690	-	-	-	-	-	-	6,690
Materials/Supplies	101,778	-	455,314	-	-	-	-	557,092
Capital Outlay	1,277	-	-	-	-	-	-	1,277
TOTAL	\$ 229,047	\$ 5,037,522	\$ 1,756,108	\$ -	\$ -	\$ -	\$ -	\$ 7,022,677

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	2018-19 Proposed Budget
GIFTED AND TALENTED- ACADEMIC								
Salaries	\$ 5,755,494	\$ 3,621	\$ 82,789	\$ -	\$ -	\$ -	\$ -	\$ 5,841,904
Employee Benefits	2,372,404	1,754	23,149	-	-	-	-	2,397,307
Purchased Services	327,123	-	-	-	-	-	-	327,123
Materials/Supplies	330,803	-	23,414	-	-	-	-	354,217
Capital Outlay	433,260	-	-	-	-	-	-	433,260
Other	266	-	-	-	-	-	-	266
TOTAL	\$ 9,219,350	\$ 5,375	\$ 129,352	\$ -	\$ -	\$ -	\$ -	\$ 9,354,077
ADVANCED PLACEMENT								
Salaries	\$ 46,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,890
Employee Benefits	13,110	-	-	-	-	-	-	13,110
Purchased Services	484,679	-	-	-	-	-	-	484,679
Materials/Supplies	95,283	-	-	-	-	-	-	95,283
TOTAL	\$ 639,962	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 639,962
HOMEBOUND								
Salaries	\$ 743,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 743,981
Employee Benefits	208,017	-	-	-	-	-	-	208,017
Purchased Services	203,002	-	-	-	-	-	-	203,002
TOTAL	\$ 1,155,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,155,000

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	2018-19 Proposed Budget
OTHER SPECIAL PROGRAMS								
Salaries	\$ 6,536,407	\$ 1,310,184	\$ 2,444,812	\$ -	\$ -	\$ -	\$ -	\$ 10,291,403
Employee Benefits	2,654,526	558,515	1,026,593	-	-	-	-	4,239,634
Purchased Services	241,390	-	-	-	-	-	-	241,390
Materials/Supplies	94,735	20,000	233,455	-	-	-	-	348,190
Capital Outlay	11,305	-	-	-	-	-	-	11,305
Other	500	-	-	-	-	-	-	500
TOTAL	\$ 9,538,863	\$ 1,888,699	\$ 3,704,860	\$ -	\$ -	\$ -	\$ -	\$ 15,132,422
AUTISM								
Salaries	\$ 1,824,031	\$ 226,418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,050,449
Employee Benefits	836,075	120,942	-	-	-	-	-	957,017
Purchased Services	34,517	-	-	-	-	-	-	34,517
Materials/Supplies	30,043	-	-	-	-	-	-	30,043
Capital Outlay	4,500	-	-	-	-	-	-	4,500
TOTAL	\$ 2,729,166	\$ 347,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,076,526
ELEMENTARY SUMMER SCHOOL								
Salaries	\$ -	\$ -	\$ 207,096	\$ -	\$ -	\$ -	\$ -	\$ 207,096
Employee Benefits	-	-	57,904	-	-	-	-	57,904
Material/Supplies	-	-	210,441	-	-	-	-	210,441
TOTAL	\$ -	\$ -	\$ 475,441	\$ -	\$ -	\$ -	\$ -	\$ 475,441

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	2018-19 Proposed Budget
HIGH SCHOOL SUMMER SCHOOL								
Salaries	\$ -	\$ -	\$ 23,445	\$ -	\$ -	\$ -	\$ -	23,445
Employee Benefits	-	-	6,556	-	-	-	-	6,556
Materials/Supplies	-	-	4,999	-	-	-	-	4,999
TOTAL	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	35,000
GIFTED & TALENTED SUMMER SCHOOL								
Purchased Services	\$ 100,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100,707
Materials/Supplies	64,280	-	-	-	-	-	-	64,280
TOTAL	\$ 164,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	164,987
INSTRUCTION PROGRAMS BEYOND REGULAR SCHOOL DAY								
Salaries	\$ 154,017	\$ -	\$ 346,975	\$ -	\$ -	\$ -	\$ -	500,992
Employee Benefits	43,053	-	97,013	-	-	-	-	140,066
Materials/Supplies	-	-	100,169	-	-	-	-	100,169
TOTAL	\$ 197,070	\$ -	\$ 544,157	\$ -	\$ -	\$ -	\$ -	741,227

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	2018-19 Proposed Budget
ADULT BASIC EDUCATION PROGRAMS								
Salaries	\$ 320,257	\$ 65,814	\$ 138,643	\$ -	\$ -	\$ -	\$ -	\$ 524,714
Employee Benefits	128,877	18,402	38,764	-	-	-	-	186,043
Purchased Services	11,700	-	-	-	-	-	-	11,700
Materials/Supplies	3,400	60,297	21,463	-	-	-	-	85,160
TOTAL	\$ 464,234	\$ 144,513	\$ 198,870	\$ -	\$ -	\$ -	\$ -	\$ 807,617
ADULT SECONDARY EDUCATION PROGRAMS								
Salaries	\$ 171,813	\$ -	\$ 87,252	\$ -	\$ -	\$ -	\$ -	\$ 259,065
Employee Benefits	67,001	-	30,284	-	-	-	-	97,285
Purchased Services	2,000	-	6,500	-	-	-	-	8,500
Materials/Supplies	10,500	-	19,189	-	-	-	-	29,689
TOTAL	\$ 251,314	\$ -	\$ 143,225	\$ -	\$ -	\$ -	\$ -	\$ 394,539
POST SECONDARY PROGRAMS								
Salaries	\$ 320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320
Employee Benefits	90	-	-	-	-	-	-	90
Materials/Supplies	-	-	275	-	-	-	-	275
TOTAL	\$ 410	\$ -	\$ 275	\$ -	\$ -	\$ -	\$ -	\$ 685
ENGLISH LITERACY								
Salaries	\$ 4,367	\$ 134,752	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,119
Employee Benefits	1,221	37,678	-	-	-	-	-	38,899
Materials/Supplies	1,500	4,999	-	-	-	-	-	6,499
TOTAL	\$ 7,088	\$ 177,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,517

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2018-19 Proposed Budget
ADULT EDUCATION								
REMEDIAL								
Salaries	\$ -	\$ -	\$ 20,584	\$ -	\$ -	\$ -	\$ -	20,584
Employee Benefits	-	-	5,755	-	-	-	-	5,755
TOTAL	\$ -	\$ -	\$ 26,339	\$ -	\$ -	\$ -	\$ -	26,339
PARENTING/FAMILY LITERACY								
Salaries	\$ 13,247	\$ 448,666	\$ 124,547	\$ -	\$ -	\$ -	\$ -	586,460
Employee Benefits	9,109	241,499	44,272	-	-	-	-	294,880
Purchased Services	-	27,000	29,000	-	-	-	-	56,000
Materials/Supplies	661	170,562	35,000	-	-	-	-	206,223
Other	-	300	-	-	-	-	-	300
TOTAL	\$ 23,017	\$ 888,027	\$ 232,819	\$ -	\$ -	\$ -	\$ -	1,143,863
INSTRUCTIONAL PUPIL ACTIVITY								
Salaries	\$ 64,793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	64,793
Employee Benefits	18,119	-	-	-	-	-	-	18,119
Purchased Services	22,564	-	-	-	-	-	-	22,564
Materials/Supplies	47,902	-	-	-	-	-	-	47,902
Other	-	-	-	-	-	-	69,022	69,022
TOTAL	\$ 153,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,022	\$ 222,400
TOTAL INSTRUCTION	\$ 263,480,245	\$ 22,360,799	\$ 14,742,493	\$ -	\$ 11,012,155	\$ -	\$ 69,022	\$ 311,664,714

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	2018-19 Proposed Budget
SUPPORTING SERVICES								
ATTENDANCE & SOCIAL WORK SERVICES								
Salaries	\$ 2,869,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,869,690
Employee Benefits	1,230,403	-	-	-	-	-	-	1,230,403
Purchased Services	26,150	-	-	-	-	-	-	26,150
Materials/Supplies	15,707	-	-	-	-	-	-	15,707
Capital Outlay	8,500	-	-	-	-	-	-	8,500
TOTAL	\$ 4,150,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,150,450
GUIDANCE SERVICES								
Salaries	\$ 6,911,808	\$ 979,707	\$ 67,500	\$ -	\$ -	\$ -	\$ -	\$ 7,959,015
Employee Benefits	2,868,432	282,129	18,877	-	-	-	-	3,169,438
Purchased Services	66,330	-	22,111	-	-	-	-	88,441
Materials/Supplies	37,531	-	95,211	-	-	-	-	132,742
TOTAL	\$ 9,884,101	\$ 1,261,836	\$ 203,699	\$ -	\$ -	\$ -	\$ -	\$ 11,349,636
HEALTH SERVICES								
Salaries	\$ 2,496,565	\$ 650,886	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,147,451
Employee Benefits	1,273,165	181,988	-	-	-	-	-	1,455,153
Purchased Services	225,925	-	-	-	-	-	-	225,925
Materials/Supplies	171,183	1,000	-	-	-	-	-	172,183
Capital Outlay	3,000	-	-	-	-	-	-	3,000
Other	150	-	-	-	-	-	-	150
TOTAL	\$ 4,169,988	\$ 833,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,003,862

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	2018-19 Proposed Budget
PSYCHOLOGICAL SERVICES								
Salaries	\$ 1,974,298	\$ 171,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,146,283
Employee Benefits	772,948	72,935	-	-	-	-	-	845,883
Purchased Services	12,000	-	-	-	-	-	-	12,000
Materials/Supplies	41,000	73,355	-	-	-	-	-	114,355
TOTAL	\$ 2,800,246	\$ 318,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,118,521
EXCEPTIONAL PROGRAM SERVICES								
Salaries	\$ 68,682	\$ 58,324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,006
Employee Benefits	32,278	36,286	-	-	-	-	-	68,564
Materials/Supplies	3,000	-	-	-	-	-	-	3,000
TOTAL	\$ 103,960	\$ 94,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,570
VOCATIONAL PLACEMENT								
Purchased Services	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
TOTAL	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
CAREER SPECIALIST SERVICES								
Salaries	\$ -	\$ 201,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,454
Employee Benefits	16,406	61,196	-	-	-	-	-	77,602
TOTAL	\$ 16,406	\$ 262,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279,056

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	2018-19 Proposed Budget
IMPROVEMENT OF INSTRUCTION								
Salaries	\$ 4,015,723	\$ 1,070,840	\$ 1,130,072	\$ -	\$ -	\$ -	\$ -	\$ 6,216,635
Employee Benefits	1,526,075	395,094	478,641	-	-	-	-	2,399,810
Purchased Services	530,531	150,000	-	-	-	-	-	680,531
Materials/Supplies	115,693	-	-	-	-	-	-	115,693
Capital Outlay	14,200	-	-	-	-	-	-	14,200
Other	450	-	-	-	-	-	-	450
TOTAL	\$ 6,202,672	\$ 1,615,934	\$ 1,608,713	\$ -	\$ -	\$ -	\$ -	\$ 9,427,319
LIBRARY AND MEDIA SERVICES								
Salaries	\$ 4,321,334	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 4,386,334
Employee Benefits	1,950,058	-	18,175	-	-	-	-	1,968,233
Purchased Services	14,683	-	-	-	-	-	-	14,683
Materials/Supplies	797,717	-	14,300	-	-	-	-	812,017
TOTAL	\$ 7,083,792	\$ -	\$ 97,475	\$ -	\$ -	\$ -	\$ -	\$ 7,181,267
SUPERVISION OF SPECIAL PROGRAM								
Salaries	\$ 1,067,717	\$ 931,917	\$ 311,131	\$ -	\$ -	\$ -	\$ -	\$ 2,310,765
Employee Benefits	395,954	384,682	111,464	-	-	-	-	892,100
Purchased Services	36,344	14,747	17,444	-	-	-	-	68,535
Materials/Supplies	28,885	7,957	1,000	-	-	-	-	37,842
Other	1,172	-	-	-	-	-	-	1,172
TOTAL	\$ 1,530,072	\$ 1,339,303	\$ 441,039	\$ -	\$ -	\$ -	\$ -	\$ 3,310,414

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	2018-19 Proposed Budget
STAFF DEVELOPMENT								
Salaries	\$ 544,111	\$ 264,445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 808,556
Employee Benefits	201,562	87,611	-	-	-	-	-	289,173
Purchased Services	486,639	1,204,968	354,395	-	-	-	-	2,046,002
Materials/Supplies	2,522,389	112,216	68,387	-	-	-	-	2,702,992
Other	15,580	-	-	-	-	-	-	15,580
TOTAL	\$ 3,770,281	\$ 1,669,240	\$ 422,782	\$ -	\$ -	\$ -	\$ -	\$ 5,862,303
BOARD OF EDUCATION								
Salaries	\$ 243,984	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243,984
Employee Benefits	68,228	-	-	-	-	-	-	68,228
Purchased Services	228,400	-	-	-	-	-	-	228,400
Materials/Supplies	37,410	-	-	-	-	-	-	37,410
Other	48,500	-	-	-	-	-	-	48,500
TOTAL	\$ 626,522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 626,522
OFFICE OF THE SUPERINTENDENT								
Salaries	\$ 525,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,646
Employee Benefits	187,671	-	-	-	-	-	-	187,671
Purchased Services	26,000	-	-	-	-	-	-	26,000
Materials/Supplies	32,168	-	-	-	-	-	-	32,168
Capital Outlay	3,000	-	-	-	-	-	-	3,000
Other	23,304	-	-	-	-	-	-	23,304
TOTAL	\$ 797,789	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 797,789

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	2018-19 Proposed Budget
SCHOOL ADMINISTRATION								
Salaries	\$ 18,807,257	\$ 9,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,816,943
Employee Benefits	7,354,260	2,708	-	-	-	-	-	7,356,968
Purchased Services	114,697	-	-	-	-	-	-	114,697
Materials/Supplies	217,736	-	-	-	-	-	-	217,736
Capital Outlay	4,694	-	-	-	-	-	-	4,694
Other	18,062	-	-	-	-	-	-	18,062
TOTAL	\$ 26,516,706	\$ 12,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,529,100
FISCAL SERVICES								
Salaries	\$ 1,621,756	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,621,756
Employee Benefits	665,261	-	-	-	-	-	-	665,261
Purchased Services	127,201	-	-	-	-	-	-	127,201
Materials/Supplies	33,350	-	-	-	-	-	-	33,350
Capital Outlay	2,000	-	-	-	-	-	-	2,000
Other	12,542	-	-	-	-	-	-	12,542
TOTAL	\$ 2,462,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,462,110
FACILITY ACQUISITION & CONSTRUCTION								
Salaries	\$ 60,529	\$ -	\$ -	\$ -	\$ 1,526,841	\$ -	\$ -	\$ 1,587,370
Employee Benefits	21,794	-	-	-	547,868	-	-	569,662
Purchased Services	-	-	-	-	379,921	-	-	379,921
Materials/Supplies	-	-	-	-	289,074	-	-	289,074
Capital Outlay	-	-	-	-	46,370,859	-	-	46,370,859
Other	-	-	-	-	8,329,974	-	-	8,329,974
TOTAL	\$ 82,323	\$ -	\$ -	\$ -	\$ 57,444,537	\$ -	\$ -	\$ 57,526,860

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	2018-19 Proposed Budget
OPERATION & MAINTENANCE OF PLANT								
Salaries	\$ 12,304,953	\$ 24,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,329,009
Employee Benefits	5,886,261	6,726	-	-	-	-	-	5,892,987
Purchased Services	7,348,254	8,310	-	-	595,488	-	-	7,952,052
Materials/Supplies	15,769,261	38,280	-	-	11,100	-	-	15,818,641
Capital Outlay	582,660	-	-	-	990,170	-	-	1,572,830
Other	545,506	-	-	-	-	-	-	545,506
TOTAL	\$ 42,436,895	\$ 77,372	\$ -	\$ -	\$ 1,596,758	\$ -	\$ -	\$ 44,111,025
STUDENT TRANSPORTATION								
Salaries	\$ 11,490,380	\$ 1,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,491,637
Employee Benefits	5,795,513	351	-	-	-	-	-	5,795,864
Purchased Services	688,619	2,000	-	-	-	-	-	690,619
Materials/Supplies	288,480	-	-	-	-	-	-	288,480
Capital Outlay	369,400	-	-	-	-	-	-	369,400
TOTAL	\$ 18,632,392	\$ 3,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,636,000
FOOD SERVICES								
Salaries	\$ 20,552	\$ -	\$ -	\$ -	\$ -	\$ 7,558,466	\$ -	\$ 7,579,018
Employee Benefits	10,515	-	-	-	-	4,143,675	-	4,154,190
Purchased Services	6,000	-	-	-	-	159,700	-	165,700
Materials/Supplies	103	-	-	-	-	7,821,200	-	7,821,303
Capital Outlay	-	-	-	-	-	404,500	-	404,500
Other	-	-	-	-	-	32,000	-	32,000
TOTAL	\$ 37,170	\$ -	\$ -	\$ -	\$ -	\$ 20,119,541	\$ -	\$ 20,156,711

Fiscal Year 2018-19

*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	2018-19 Proposed Budget
INTERNAL SERVICES								
Salaries	\$ 494,730	\$ -	\$ -	\$ -	\$ 67,249	\$ -	\$ -	\$ 561,979
Employee Benefits	183,399	-	-	-	18,964	-	-	202,363
Purchased Services	61,100	-	-	-	-	-	-	61,100
Materials/Supplies	65,200	-	-	-	-	-	-	65,200
Capital Outlay	4,500	-	-	-	-	-	-	4,500
Other	1,940	-	-	-	-	-	-	1,940
TOTAL	\$ 810,869	\$ -	\$ -	\$ -	\$ 86,213	\$ -	\$ -	\$ 897,082
SECURITY								
Salaries	\$ 99,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,059
Employee Benefits	27,697	-	-	-	-	-	-	27,697
Purchased Services	2,951,197	16,234	-	-	-	-	-	2,967,431
Materials/Supplies	114,483	-	-	-	35,729	-	-	150,212
Capital Outlay	33,260	-	-	-	384,604	-	-	417,864
TOTAL	\$ 3,225,696	\$ 16,234	\$ -	\$ -	\$ 420,333	\$ -	\$ -	\$ 3,662,263
PLANNING								
Salaries	\$ 360,386	\$ -	\$ -	\$ -	\$ 97,116	\$ -	\$ -	\$ 457,502
Employee Benefits	134,516	-	-	-	34,519	-	-	169,035
Purchased Services	309,000	-	-	-	-	-	-	309,000
Materials/Supplies	24,526	-	-	-	-	-	-	24,526
Capital Outlay	2,500	-	-	-	-	-	-	2,500
Other	47,200	-	-	-	-	-	-	47,200
TOTAL	\$ 878,128	\$ -	\$ -	\$ -	\$ 131,635	\$ -	\$ -	\$ 1,009,763

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	2018-19 Proposed Budget
INFORMATION SERVICES								
Salaries	\$ 757,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 757,821
Employee Benefits	288,394	-	-	-	-	-	-	288,394
Purchased Services	72,200	-	-	-	-	-	-	72,200
Materials/Supplies	199,700	-	-	-	-	-	-	199,700
Capital Outlay	5,000	-	-	-	-	-	-	5,000
TOTAL	\$ 1,323,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,323,115
STAFF SERVICES								
Salaries	\$ 1,982,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,982,957
Employee Benefits	3,551,980	-	-	-	-	-	-	3,551,980
Purchased Services	411,377	-	-	-	-	-	-	411,377
Materials/Supplies	141,270	-	-	-	-	-	-	141,270
Capital Outlay	27,500	-	-	-	-	-	-	27,500
Other	10,300	-	-	-	-	-	-	10,300
TOTAL	\$ 6,125,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,125,384
TECHNOLOGY AND DATA PROCESSING SERVICES								
Salaries	\$ 3,197,116	\$ 67,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,264,316
Employee Benefits	1,332,613	30,564	-	-	-	-	-	1,363,177
Purchased Services	489,301	-	-	-	-	-	-	489,301
Materials/Supplies	32,500	-	24,792	-	-	-	-	57,292
Capital Outlay	1,170,500	-	-	-	2,414,775	-	-	3,585,275
TOTAL	\$ 6,222,030	\$ 97,764	\$ 24,792	\$ -	\$ 2,414,775	\$ -	\$ -	\$ 8,759,361

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	2018-19 Proposed Budget
SUPPORT SERVICES - PUPIL ACTIVITY								
PUPIL SERVICE ACTIVITIES								
Salaries	\$ 3,690,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,371	\$ 3,719,868
Employee Benefits	1,208,442	-	-	-	-	-	13,082	1,221,524
Purchased Services	1,052,272	-	-	-	-	-	-	1,052,272
Materials/Supplies	73,584	-	275	-	-	-	-	73,859
Capital Outlay	40,250	-	-	-	56,217	-	-	96,467
Other	54,055	447,571	18,000	-	-	-	7,582,423	8,102,049
TOTAL	\$ 6,119,100	\$ 447,571	\$ 18,275	\$ -	\$ 56,217	\$ -	\$ 7,624,876	\$ 14,266,039
TOTAL SUPPORTING SERVICES	\$ 156,008,197	\$ 8,060,665	\$ 2,826,775	\$ -	\$ 62,150,468	\$ 20,119,541	\$ 7,624,876	\$ 256,790,522

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	2018-19 Proposed Budget
COMMUNITY SERVICES								
CUSTODY AND CARE OF CHILDREN								
Salaries	\$ 21,062	\$ 1,175,519	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,196,581
Employee Benefits	10,759	372,339	-	-	-	-	-	383,098
Purchased Services	-	9,962	-	-	-	-	-	9,962
Materials/Supplies	-	101,150	-	-	-	-	-	101,150
Other	-	590,455	-	-	-	-	-	590,455
TOTAL	\$ 31,821	\$ 2,249,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,281,246
WELFARE SERVICES								
Materials/Supplies	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
TOTAL	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
NONPUBLIC SCHOOL SERVICES								
Purchased Services	\$ -	\$ 243,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243,046
TOTAL	\$ -	\$ 243,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243,046
TOTAL COMMUNITY SERVICES	\$ 31,821	\$ 2,497,471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,529,292
DEBT SERVICES								
Redemption on Principal	\$ -	\$ -	\$ -	\$ 42,895,000	\$ -	\$ -	\$ -	\$ 42,895,000
Interest	-	-	-	19,973,952	-	-	-	19,973,952
Fees for Servicing Bonds	-	-	-	20,556	-	-	-	20,556
TOTAL	\$ -	\$ -	\$ -	\$ 62,889,508	\$ -	\$ -	\$ -	\$ 62,889,508
TOTAL DEBT SERVICE	-	\$ -	\$ -	\$ 62,889,508	\$ -	\$ -	\$ -	\$ 62,889,508
TOTAL BUDGET EXPENDITURES	\$ 419,520,263	\$ 32,918,935	\$ 17,569,268	\$ 62,889,508	\$ 73,162,623	\$ 20,119,541	\$ 7,693,898	\$ 633,874,036

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	2018-19 Proposed Budget
OTHER FINANCING USES								
Payments to Other Governmental Units	\$ 129,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,000
Medicaid Payments to SDE	1,173,656	-	-	-	-	-	-	1,173,656
Transfer to General Fund	-	-	11,557,386	-	-	-	-	11,557,386
Payments to Public Charter Schools	6,380,833	357,686	425,407	-	-	-	-	7,163,926
Transfer to School Building Fund	-	-	-	27,200,000	-	-	-	27,200,000
Transfer to Food Service Fund	747,822	-	-	-	-	-	-	747,822
Transfer to Special Revenue Fund	126,450	-	-	-	-	-	-	126,450
Transfer-Special Revenue Indirect Costs	-	1,022,758	-	-	-	-	-	1,022,758
Transfer-Food Service Fund Indirect Costs	-	-	-	-	-	1,229,972	-	1,229,972
TOTAL OTHER FINANCING USES	\$ 8,557,761	\$ 1,380,444	\$ 11,982,793	\$ 27,200,000	\$ -	\$ 1,229,972	\$ -	\$ 50,350,970
TOTAL BUDGETED EXPENDITURES AND OTHER FINANCING USES	\$ 428,078,024	\$ 34,299,379	\$ 29,552,061	\$ 90,089,508	\$ 73,162,623	\$ 21,349,513	\$ 7,693,898	\$ 684,225,006



Supplemental

*Two-Year Comparison
2017-18 To 2018-19*

*In\$ite Expenditures
All Funds*

	2017-18 Approved Budget	2018-19 Proposed Budget	2017-18 to 2018-19 Increase/ (Decrease) Percent Change	
Instruction	\$ 296,970,882	\$ 311,664,714	\$ 14,693,832	4.95%
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	61,480,796	64,396,078	2,915,282	4.74%
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	107,827,471	104,809,936	(3,017,535)	-2.80%
Non-Instructional Pupil Services				
Transportation				
Food Service				
Safety				
Facilities				
Building Upkeep, Utilities, and Maintenance				
Business Services				
Data Processing				
Business Operations				
Other Commitments	186,922,255	170,767,338	(16,154,917)	-8.64%
Capital Outlays				
Capital Projects				
Out-Of-District Obligations Contracts				
Charter School Pass Thru's				
Transfers				
Leadership				
School Leadership	31,549,706	32,586,940	1,037,234	3.29%
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	\$ 684,751,110	\$ 684,225,006	\$ (526,104)	-0.08%

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