

SELINGROVE AREA SCHOOL DISTRICT

2020-21 FINAL BUDGET

DETAILED BUDGET BOOK

Budget adoption: June 29, 2020

CONSOLIDATED FINANCIAL STATEMENT
2019-20 projected

06/15/20

		2019-20	projected			
	General Fund		Debt Service	Capital	Total	Bond proceeds
	Budget	projected	Fund	Reserve	Government	Capital
					Funds	Projects
Fund Balances - Beginning	\$ 9,529,936	\$ 9,567,699	\$ 1,511,150	\$ 906,264	\$ 11,985,113	\$ 4,235,454
Revenues	\$ 44,323,515	\$ 43,827,118	\$ 32,000	\$ 8,500	\$ 43,867,618	\$ 45,000
Interfund transfers in from General			\$ 3,100,000	\$ 133,000	\$ 3,233,000	\$ -
Total Income	\$ 44,323,515	\$ 43,827,118	\$ 3,132,000	\$ 141,500	\$ 47,100,618	\$ 45,000
Expenditures	\$ 41,803,987	\$ 41,079,220	\$ 3,388,465	\$ 206,500	\$ 44,674,185	\$ 3,317,095
Interfund transfers out	\$ 3,233,000	\$ 3,233,000	\$ -	\$ -	\$ 3,233,000	\$ -
Total Outlays	\$ 45,036,987	\$ 44,312,220	\$ 3,388,465	\$ 206,500	\$ 47,907,185	\$ 3,317,095
Surplus/(Deficit)	\$ (713,472)	\$ (485,102)	\$ (256,465)	\$ (65,000)	\$ (806,567)	\$ (3,272,095)
Escrow for tax appeals					\$ -	
Additional Transfer to Cap Reserve & Debt Service		\$ -	\$ -	\$ -		\$ -
Surplus after additional transfers		\$ (485,102)				
Committed fund balance transfer to Cap Reserve		\$ -		\$ -		
Fund Balances - Ending	\$ 8,816,464	\$ 9,082,597	\$ 1,254,685	\$ 841,264	\$ 11,178,546	\$ 963,359
Changes in Fund Balance Totals						
Designation of Fund Balance:	Balance	2019-20	Balance			
General Fund	6/30/2019	Designation	6/30/2020			
Assigned	\$ 79,070	\$ -	\$ 79,070			
Restricted - Special Ed ACCESS Program	\$ 547,141	\$ (165,406)	\$ 381,735			
Nonspendable - Inventory of Supplies	\$ 18,811	\$ -	\$ 18,811			
Nonspendable - Prepaid Expenses	\$ 5,000	\$ 15,000	\$ 20,000			
Committed - Real Estate Tax Appeals	\$ 200,000	\$ -	\$ 200,000			
Committed - Retiree Healthcare	\$ 2,318,334	\$ (207,698)	\$ 2,110,636			
Committed - MS project	\$ -	\$ -	\$ -			
Committed - PSERS	\$ 3,214,716	\$ (126,998)	\$ 3,087,718			
Committed - Educational Resources	\$ 306,389	\$ -	\$ 306,389			
Unassigned	\$ 2,878,238	\$ -	\$ 2,878,238	(6.4% of budget)		
Total Fund Balances	\$ 9,567,699	\$ (485,102)	\$ 9,082,597	(20.5% of budget)		

2019-2020 Year End Projections

06/15/20

	2019-20	2019-20	\$	%
	BUDGET	ACTUAL	VARIANCE	VARIANCE
Beginning Balance	\$ 9,529,936	\$ 9,567,699	\$ 37,763	0.4%
Revenues	\$ 44,323,515	\$ 43,827,118	\$ (496,397)	-1.1%
Expenditures/Transfers	\$ 45,036,987	\$ 44,312,220	\$ (724,767)	-1.6%
Surplus/Deficit	\$ (713,472)	\$ (485,102)	\$ 228,370	
Extra transfer to capital reserve		\$ -		
Ending Balance	\$ 8,816,464	\$ 9,082,597		

Major Variances:				
Revenue Variance:		Variance	% Variance	Notes
	Earned Income taxes	\$ (701,000)	-9.3%	major reduction in EIT revenue from slowdown in the economy and delay of tax returns to 7/15
	Interest earnings	\$ (45,000)	-16.4%	reduction in interest rates
	Real estate transfer tax	\$ (39,400)	-14.3%	realty transfer activity affected with economy slow down
	Other local taxes	\$ (63,500)	-7.3%	reduction in delinquent coll and interim collections
	Safe Schools Grant	\$ 440,000		Grant not in original budget was rec'd after budget was passed
	All other state subsidies	\$ (92,800)	0.5%	decrease from original budget amount
				(BEF, Transp, debt svc, soc sec, PSERS reimb)
	Federal revenue	\$ 30,400		Title grants higher than original budget
Expenditure Variance:		Variance	% Variance	Notes
	Salaries/Wages	\$ (243,000)	-1.2%	teacher salaries and classified wages slightly under budget
	Fringes & Benefits	\$ (195,000)	-1.4%	Retiree medical insurance, PSERS exp, tuition under budget
	Facilities	\$ (168,000)	-16.1%	Utilities exp under budget - mild winter & early shutdown
	Grant expenses	\$ 456,000		Offset by increases in grant revenues (safe schools grant)
	Budgetary reserve	\$ (223,716)		No transfer needed from reserve for budget
	SUN Tech contribution	\$ (95,384)	-7.9%	SUN Tech credited last year's surplus back to districts
	Building budgets	\$ (44,000)	-9.5%	savings from early shutdown for year & freeze in spending
	Student tuitions	\$ (70,000)	-7.4%	reduction in cyber tuition and special ed outplacement tuition
	Transportation	\$ (91,000)	-5.0%	after school tutoring program no transportation & extra runs

2020-21 Budget

Summary

Revenue Assumptions

1. Real estate revenue projected with no tax increase. Millage rate to remain at 69.0 mills. No growth in the overall tax base and a 0.5% reduction in the collection rate due to effects of deteriorating economic conditions.
2. Earned income taxes are budgeted with a reduction of 8% from initial projections due to the economy. EIT collections are very hard to project at this time. This number could fluctuate significantly from projections.
3. Basic Education subsidy is budgeted at the same amount we received this fiscal year (2019-20). Level funding in the state budget.
4. Special education subsidy is budgeted at the same level as this year (2019-20).
5. State share of retirement expenses based on the projected PSERS rate of 34.51%. District receives approximately half of the total cost in reimbursement.
6. Federal grants (Title I, Title II, and Title IV) are budgeted at the 2019-20 adjusted amounts pending federal budget allocations.
7. Total revenues estimated at \$42.96 million. A decrease of \$1.36 million or 3.1% from the 2019-20 budget number and \$866,811 or 2.0% from the 2019-20 projected total.

Expenditure Assumptions

1. Salaries and Wages for all employee groups are budgeted at current levels. The new elementary guidance counselor position that was in the preliminary budget has been removed. Three teaching positions and two administrative positions will not be filled.
2. Medical insurance costs are budgeted with a premium increase of 1.5%.
3. Retiree medical insurance projected with a net decrease of 6 retirees coming off the plan. Total of 39 on the retiree medical plan.
4. Employer share of PSERS projected at 34.51% of payroll. An increase of 0.22 percentage points from the current rate of 34.29%.

5. Building budgets are at the 2019-20 totals.
6. Technology budget has a small \$2,800 or 0.8% increase from 2019-20.
7. District contribution to SUN Vo-tech is increased by \$51,300 or 4.2% as per the SUN Tech approved budget (enrollment increases).
8. Cyber charter tuition projected at \$900,000 the same as 2019-20 budget.
9. Special education services purchased through the CSIU and out placement student tuition costs budgeted at the same levels as the projected current year.
10. Transportation costs are budgeted with a 2.0% increase.
11. Facilities budget decreased by \$50,000 due to savings in electricity costs. Total budget of \$993,000.
12. Transfer out to the Debt Service Fund is budgeted with a \$100,000 increase to \$3.2 million. The savings from the recent bond re-financings have phased out. Debt Service fund reserves will help fund debt payments for 2020-21.
13. Transfer out to the Capital Reserve Fund has been eliminated for 2020-21. The balance in the capital reserve account for 2020-21 is projected to be \$840,000.
14. Total expenditure budget is \$44.48 million. An overall decrease of \$560,000 or 1.2% from the 2019-20 budget.

2020-21 Budget Summary (no tax increase)

Beginning Total Fund Balance)		\$ 9,082,597
Revenues (with no tax increase)	\$ 42,960,307	
Expenditures	(\$ 44,476,945)	
Operating Surplus/(Deficit) to be covered		(\$ 1,516,638)
By fund balance reserves		
Ending Fund Balance		\$ 7,565,959
Total fund balance as a % of total expenses		17.0%

Major budgetary changes

Category of Expense	\$ Change	% Change
Salaries and Wages	(\$ 424,737)	(2.1%)
Fringes/Insurances	(\$ 158,945)	(1.2%)
SUN Tech tuition	\$ 51,292	4.2%

Projected Fund Balance Totals at 6/30/21

Designation of Fund Balance:

General Fund

	Balance 6/30/2020	2020-21 Designation	Balance 6/30/2021
Assigned	\$ 79,070	\$ 0	\$ 79,070
Restricted - Special Ed ACCESS Program	\$ 381,735	\$ 0	\$ 381,735
Nonspendable	\$ 38,811	\$ 0	\$ 38,811
Committed - Retiree Healthcare	\$ 2,110,636	\$ (750,000)	\$ 1,360,636
Committed - Real Estate Tax Appeals	\$ 200,000	\$ 0	\$ 200,000
Committed - PSERS	\$ 3,087,718	\$ (750,000)	\$ 2,337,718
Committed - Educational Resources	\$ 306,389	\$ 0	\$ 306,389
Unassigned	\$ 2,878,238	\$ (16,638)	\$ 2,861,600
Total Fund Balances	\$ 9,082,597	\$ (1,516,638)	\$ 7,565,959
Fund balance as a % of total budget	20.3%		17.0%

**2020-21 CONSOLIDATED DISTRICT BUDGET
ALL GOVERNMENTAL FUNDS**

06/15/20

				(Bond Proceeds)		Total
	General	Debt Service Fund	Capital Reserve	Capital Projects		Governmental Funds
<u>Revenues</u>						
Local sources	\$ 25,390,648	\$ 4,500	\$ 4,000	\$ 2,500		\$ 25,401,648
State sources	\$ 16,565,945	\$ -	\$ -	\$ -		\$ 16,565,945
Federal sources	\$ 1,003,714	\$ -	\$ -	\$ -		\$ 1,003,714
Interfund Transfers In	\$ -	\$ 3,200,000		\$ -		\$ 3,200,000
Total Revenue	\$ 42,960,307	\$ 3,204,500	\$ 4,000	\$ 2,500		\$ 46,171,307
<u>Expenditures</u>						
Instruction	\$ 26,178,593	\$ -	\$ -	\$ -		\$ 26,178,593
Support services	\$ 13,769,534	\$ -	\$ 81,674	\$ -		\$ 13,851,208
Operation of non-instructional services	\$ 973,818	\$ -	\$ -	\$ -		\$ 973,818
Capital outlay	\$ -	\$ -	\$ -	\$ 494,600		\$ 494,600
Debt service principal	\$ -	\$ 2,775,000	\$ -	\$ -		\$ 2,775,000
Debt service interest	\$ -	\$ 931,338	\$ -	\$ -		\$ 931,338
Debt service lease	\$ 125,000	\$ -	\$ -	\$ -		\$ 125,000
Interfund Transfers Out	\$ 3,200,000	\$ -	\$ -	\$ -		\$ 3,200,000
Budgetary Reserve	\$ 230,000	\$ -	\$ -	\$ -		\$ 230,000
Total Expenditures	\$ 44,476,945	\$ 3,706,338	\$ 81,674	\$ 494,600		\$ 48,759,557
Surplus/(Deficit)	\$ (1,516,638)	\$ (501,838)	\$ (77,674)	\$ (492,100)		\$ (2,588,250)
Beginning Fund Balances 7/1/20	\$ 9,082,597	\$ 1,254,685	\$ 841,264	\$ 963,359		\$ 12,141,905
Prior period adjustment	\$ -	\$ -	\$ -	\$ -		\$ -
Ending Fund Balances 6/30/21	\$ 7,565,959	\$ 752,847	\$ 763,590	\$ 471,259		\$ 9,553,655

**2020-21 FINAL
GENERAL FUND BUDGET SUMMARY**

06/15/20

PROPOSED FINAL BUDGET (proposed no tax increase)	Actual 2017-18	% of budget	Actual 2018-19	% of budget	Budget 2019-20	% of budget	Budget 2020-21	% of budget	Budget Variance	% Variance
Beginning Total Fund Balance	\$ 10,940,998		\$ 9,406,724		\$ 9,567,699		\$ 9,082,597			
Real Estate Tax	\$ 16,158,510	38.3%	\$ 16,430,665	38.0%	\$ 16,860,059	38.0%	\$ 16,758,557	39.0%	\$ (101,502)	-0.6%
Earned Income Tax	\$ 7,188,691	17.0%	\$ 7,314,414	16.9%	\$ 7,552,619	17.0%	\$ 6,800,000	15.8%	\$ (752,619)	-10.0%
Other Taxes (realty transfer, p/c)	\$ 594,751	1.4%	\$ 739,173	1.7%	\$ 586,865	1.3%	\$ 500,429	1.2%	\$ (86,436)	-14.7%
Delinquent Taxes	\$ 576,381	1.4%	\$ 625,030	1.4%	\$ 635,600	1.4%	\$ 560,000	1.3%	\$ (75,600)	-11.9%
Investment Earnings	\$ 231,251	0.5%	\$ 281,746	0.7%	\$ 275,000	0.6%	\$ 75,000	0.2%	\$ (200,000)	-72.7%
Other Local Revenue	\$ 884,534	2.1%	\$ 768,842	1.8%	\$ 793,922	1.8%	\$ 696,662	1.6%	\$ (97,260)	-12.3%
State Sources	\$ 15,444,577	36.6%	\$ 15,951,814	36.9%	\$ 16,646,144	37.6%	\$ 16,565,945	38.6%	\$ (80,199)	-0.5%
Federal Sources	\$ 1,163,587	2.8%	\$ 1,070,697	2.5%	\$ 973,306	2.2%	\$ 1,003,714	2.3%	\$ 30,408	3.1%
REVENUES	\$ 42,242,282	100%	\$ 43,182,381	100%	\$ 44,323,515	100%	\$ 42,960,307	100%	\$ (1,363,208)	-3.1%
Salaries	\$ 18,659,136	45.1%	\$ 19,242,638	45.0%	\$ 19,882,111	44.1%	\$ 19,457,374	43.7%	\$ (424,737)	-2.1%
Fringe Benefits/Insurances	\$ 12,063,567	29.2%	\$ 12,678,310	29.7%	\$ 13,673,670	30.4%	\$ 13,514,725	30.4%	\$ (158,945)	-1.2%
Contracted Services	\$ 1,241,722	3.0%	\$ 959,686	2.2%	\$ 1,096,232	2.4%	\$ 1,092,494	2.5%	\$ (3,738)	-0.3%
Repairs & Maintenance	\$ 188,117	0.5%	\$ 236,719	0.6%	\$ 152,790	0.3%	\$ 171,802	0.4%	\$ 19,012	12.4%
Transp, Student Tuitions, Other Svcs	\$ 4,444,251	10.7%	\$ 4,541,827	10.6%	\$ 4,787,077	10.6%	\$ 4,868,218	10.9%	\$ 81,141	1.7%
Supplies/Books/Software	\$ 984,748	2.4%	\$ 917,839	2.1%	\$ 790,255	1.8%	\$ 849,311	1.9%	\$ 59,056	7.5%
Utilities	\$ 536,171	1.3%	\$ 474,970	1.1%	\$ 592,350	1.3%	\$ 519,850	1.2%	\$ (72,500)	-12.2%
Equipment/Property	\$ 432,245	1.0%	\$ 512,378	1.2%	\$ 396,589	0.9%	\$ 342,775	0.8%	\$ (53,814)	-13.6%
Fees	\$ 73,942	0.2%	\$ 85,792	0.2%	\$ 79,916	0.2%	\$ 97,236	0.2%	\$ 17,320	21.7%
Other Expenses/Reserve	\$ 129,281	0.3%	\$ 128,847	0.3%	\$ 352,997	0.8%	\$ 363,160	0.8%	\$ 10,163	2.9%
Transfers to Capital Reserve	\$ 140,376	0.3%	\$ 133,000	0.3%	\$ 133,000	0.3%	\$ -	0.0%	\$ (133,000)	-100.0%
Transfers to Debt Service	\$ 2,483,000	6.0%	\$ 2,809,400	6.6%	\$ 3,100,000	6.9%	\$ 3,200,000	7.2%	\$ 100,000	3.2%
EXPENDITURES	\$ 41,376,556	100%	\$ 42,721,406	100%	\$ 45,036,987	100%	\$ 44,476,945	100%	\$ (560,042)	-1.2%
Surplus/(Deficit)	\$ 865,726		\$ 460,975		\$ (713,472)		\$ (1,516,638)			
Additional Transfers to Capital Reserve	\$ (400,000)		\$ (300,000)							
Proj change in budget					\$ 228,370					
Ending Fund Balance	\$ 11,406,724		\$ 9,567,699		\$ 9,082,597		\$ 7,565,959			
Transfer out Middle School Project committed balance to Capital Reserve	\$ (2,000,000)		\$ -				\$ -			
Adjusted Total Ending Fund Balance	\$ 9,406,724		\$ 9,567,699		\$ 9,082,597		\$ 7,565,959			

Historical Table of Real Estate Tax Rates

Fiscal Year	Real estate mills	Change in mills from prior yr	% increase in mills Actual	Act 1 Adjusted index Allowable	Variance Between Actual and Act 1 index	Used Act 1 Exceptions
1998-99	38.09					
1999-00	35.09	-3.00	-7.9%			
2000-01	35.09	0.00	0.0%			
2001-02	35.84	0.75	2.1%			
2002-03	37.50	1.66	4.6%			
2003-04	40.88	3.38	9.0%			
2004-05	42.75	1.88	4.6%			
2005-06	45.75	3.00	7.0%			
2006-07	47.25	1.50	3.3%	4.9%	(1.6%)	No –under index
2007-08	50.04	2.79	5.9%	4.3%	1.6%	Yes
2008-09	52.84	2.80	5.6%	5.6%	0	No-At index
2009-10	55.09	2.25	4.3%	5.2%	(0.9%)	No-under index
2010-11	57.18	2.09	3.8%	3.8%	0	No-At index
2011-12	59.18	2.00	3.5%	1.8%	1.7%	Yes
2012-13	60.48	1.30	2.2%	2.2%	0	No-At index
2013-14	61.75	1.27	2.1%	2.2%	0	No-At index
2014-15	63.41	1.66	2.7%	2.7%	0	No-At index
2015-16	64.99	1.58	2.5%	2.5%	0	No-At index
2016-17	64.99	0.00	0.0%	3.1%	(3.1%)	No tax increase
2017-18	65.99	1.00	1.5%	3.2%	(1.7%)	No –under index
2018-19	67.49	1.50	2.3%	3.1%	(0.8%)	No –under index
2019-20	69.00	1.51	2.2%	2.9%	(0.7%)	No –under index
2020-21	69.00	0.00	0.0%	3.3%	(3.3%)	No tax increase

REVENUE BREAKDOWN BY MAJOR SOURCE

06/15/20

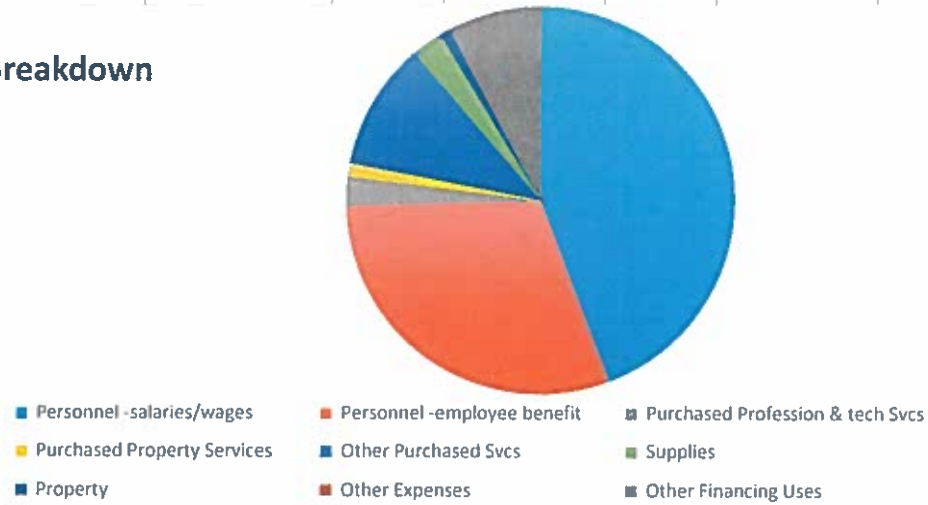
Sources	2017-18 Revenue	% of Total	2018-19 Revenue	% of Total	2019-20 Revenue	% of Total	2020-21 Revenue	% of Total	Variance from Pr Yr	Current vs. Proposed
Local	\$ 25,275,043	60.5%	\$ 26,159,870	60.6%	\$ 26,704,065	60.2%	\$ 25,390,648	59.1%	\$ (1,313,417)	-5.2%
State	\$ 15,383,390	36.8%	\$ 15,951,814	36.9%	\$ 16,646,144	37.6%	\$ 16,565,945	38.6%	\$ (80,199)	-0.5%
Federal	\$ 1,133,645	2.7%	\$ 1,070,697	2.5%	\$ 973,306	2.2%	\$ 1,003,714	2.3%	\$ 30,408	2.7%
Total	\$ 41,792,078	100.0%	\$ 43,182,381	100.0%	\$ 44,323,515	100.0%	\$ 42,960,307	100.0%	\$ (1,363,208)	-3.3%
Description of Major Revenue Sources:										
Local Sources: Made up of mostly real estate taxes and earned income taxes. The district also collects per capita taxes, real estate transfer taxes, and delinquent taxes. Other local sources would be interest/investment earnings, athletic admissions, student activity fees, and other miscellaneous revenues.										
State Sources: The largest item in this category is the basic education subsidy line item. Other sources would be the special education subsidy, transportation subsidy, reimbursement for debt service, accountability block grant, and property tax reduction allocation. The state also reimburses the district for 1/2 of our retirement and social security expenses. There are other smaller reimbursements.										
Federal Sources: The main revenues in this category are the Title I and II funds. Other federal sources are ACCESS funds for special education and the Perkins grant for agricultural education.										

EXPENDITURE BUDGET BREAKDOWN BY MAJOR OBJECT

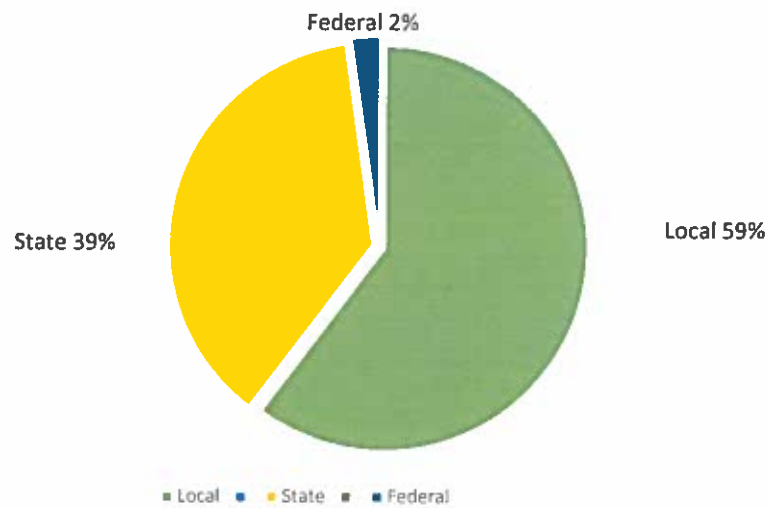
06/15/20

Description	2017-18 Actual	% of Budget	2018-19 Actual	% of Budget	2019-20 Budget	% of Budget	2020-21 Budget	% of Budget	Variance from Pr Yr	% change from Pr Yr
Personnel -salaries/wages	\$ 18,659,133	42.6%	\$ 19,242,638	44.7%	\$ 19,882,111	44.1%	\$ 19,457,374	43.7%	\$ (424,737)	-2.1%
Personnel -employee benefit	\$ 12,063,565	27.6%	\$ 12,678,310	29.5%	\$ 13,673,670	30.4%	\$ 13,514,725	30.4%	\$ (158,945)	-1.2%
Purchased Profession & tech Svcs	\$ 1,241,722	2.8%	\$ 959,686	2.2%	\$ 1,096,232	2.4%	\$ 1,092,494	2.5%	\$ (3,738)	-0.3%
Purchased Property Services	\$ 489,899	1.1%	\$ 551,318	1.3%	\$ 490,472	1.1%	\$ 515,362	1.2%	\$ 24,890	5.1%
Other Purchased Svcs	\$ 4,444,251	10.2%	\$ 4,541,827	10.6%	\$ 4,787,077	10.6%	\$ 4,868,218	10.9%	\$ 81,141	1.7%
Supplies	\$ 1,348,424	3.1%	\$ 1,207,057	2.8%	\$ 1,174,205	2.6%	\$ 1,158,761	2.6%	\$ (15,444)	-1.3%
Property	\$ 432,245	1.0%	\$ 512,378	1.2%	\$ 396,589	0.9%	\$ 342,775	0.8%	\$ (53,814)	-13.6%
Other Expenses	\$ 73,942	0.2%	\$ 85,792	0.2%	\$ 79,916	0.2%	\$ 97,236	0.2%	\$ 17,320	21.7%
Other Financing Uses	\$ 5,023,376	11.5%	\$ 3,242,400	7.5%	\$ 3,456,715	7.7%	\$ 3,430,000	7.7%	\$ (26,715)	-0.8%
Total Expenditures	\$ 43,776,557	100.0%	\$ 43,021,406	100.0%	\$ 45,036,987	100.0%	\$ 44,476,945	100.0%	\$ (560,042)	-1.3%
Description of Expenses										
Personnel - Salaries and wages:	Salaries and wages for all district personnel - administrators, teachers,substitutes, and all support staff.									
Personnel - Employee benefits:	Benefits for all district personnel - includes fringes on salaries and wages such as social security, retirement, unemployment and workers compensation. This category also includes medical, dental, and life insurance.									
Purchased Professional Services:	This category includes all professional services that the district purchases. The largest expense would be special education services that are purchased through the CSIU. Other professional services would be tax collection expenses, legal and accounting services.									
Purchased Property Services:	Repairs and maintenance expenses for the district's facilities and equipment. Most of the facility utility expenses are included here such as natural gas, water/sewer, disposal, and telephone. Leasing of district equipment for printers and copiers is included here.									
Other Purchased services:	Transportation expenses make up the largest portion of this category. Also, all student tuition expenses are accounted for here such as cyber charter tuition, vo-tech tuition, tuition for alternative education, and for special education outplacement students.									
Supplies:	Classroom supplies, textbooks, software, videos, and annual software license expenses. Also electricity is included in this category.									
Property:	Furniture and equipment that is depreciable. All computer hardware and networking equipment. Vehicles and other tangible property.									
Other Expenses:	Dues/fees and memberships in organizations such as PSBA and PASBO. Other miscellaneous expenses that don't fit in other categories.									
Other Financing Uses:	Transfers out to other funds such as the capital reserve and debt service fund. The budgetary reserve amount is also included in this category.									

Expense Breakdown



Revenue Breakdown



2020-21 GENERAL FUND REVENUE

06/15/20

DESCRIPTION	2018-19	2019-20	2019-20	2019-20	2020-21	2020-21
	Actual	Budget	Projected	Variance	Budget	\$ Variance from
						19-20 Proj
Current Real Estate Taxes	\$ 16,323,563	\$ 16,770,203	\$ 16,770,025	\$ (178)	\$ 16,703,529	\$ (66,496)
Interim Real Estate Tax	\$ 107,102	\$ 89,856	\$ 60,000	\$ (29,856)	\$ 55,028	\$ (4,972)
Public Utility Realty Tax	\$ 24,354	\$ 24,424	\$ 22,389	\$ (2,035)	\$ 24,424	\$ 2,035
In Lieu Of Tax	\$ 153,627	\$ 153,628	\$ 156,415	\$ 2,787	\$ 156,415	\$ -
Current Per Capita Tx,sect 679	\$ 60,130	\$ 62,945	\$ 59,733	\$ (3,212)	\$ 59,795	\$ 62
Current Act 511 Per Capita Tx	\$ 60,130	\$ 62,945	\$ 59,733	\$ (3,212)	\$ 59,795	\$ 62
Current Act 511 Earn Income Tx	\$ 7,314,414	\$ 7,552,619	\$ 6,851,500	\$ (701,119)	\$ 6,800,000	\$ (51,500)
Curnt Act 511 Real Est Tran Tx	\$ 440,932	\$ 275,423	\$ 236,000	\$ (39,423)	\$ 200,000	\$ (36,000)
Delinquent Real Estate Taxes	\$ 609,508	\$ 625,000	\$ 600,000	\$ (25,000)	\$ 550,000	\$ (50,000)
Delinquent Per Cap Tx, Sec 679	\$ 7,761	\$ 5,300	\$ 7,000	\$ 1,700	\$ 5,000	\$ (2,000)
Delinquent Act 511 Per Cap Tx	\$ 7,761	\$ 5,300	\$ 7,000	\$ 1,700	\$ 5,000	\$ (2,000)
Delinquent Occup Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Int/invest & Invest Bear Cks	\$ 281,746	\$ 275,000	\$ 230,000	\$ (45,000)	\$ 75,000	\$ (155,000)
Admissions	\$ 90,254	\$ 105,000	\$ 91,761	\$ (13,239)	\$ 96,000	\$ 4,239
Fees	\$ 22,655	\$ 21,500	\$ 18,075	\$ (3,425)	\$ 22,500	\$ 4,425
Technology Fees	\$ 34,322	\$ 40,000	\$ 37,853	\$ (2,147)	\$ 38,000	\$ 147
State Rev Rec'd thru other LEA's	\$ 31,678		\$ -	\$ -		\$ -
Fed Rev Rec'd Thru Pa Sch	\$ 326,785	\$ 331,547	\$ 335,662	\$ 4,115	\$ 335,662	\$ -
Fed Rev Rec'd Through CSIU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fed Rev Rec'd Through CSIU - ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rentals	\$ 112,038	\$ 110,000	\$ 97,135	\$ (12,865)	\$ 90,000	\$ (7,135)
Contribution-donation-private	\$ 41,500	\$ 62,000	\$ 33,569	\$ (28,431)	\$ 15,000	\$ (18,569)
Contributions - other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gains/losses-sale Fixed Assets	\$ 4,058	\$ 1,500	\$ 6,002	\$ 4,502	\$ 1,500	\$ (4,502)
Regular Day Sch Tuition	\$ 50,431	\$ 50,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ (50,000)
Summer School Tuition	\$ 7,190	\$ 4,875	\$ 130	\$ (4,745)	\$ -	\$ (130)
Receipts From Other Leas	\$ 12,898	\$ 20,000	\$ 18,495	\$ (1,505)	\$ 18,000	\$ (495)
Services For Lea's	\$ -	\$ -	\$ -	\$ -		\$ -
Miscellaneous Revenue	\$ 12,204	\$ 10,000	\$ 11,200	\$ 1,200	\$ 10,000	\$ (1,200)
Refunds	\$ 22,829	\$ 45,000	\$ 20,343	\$ (24,657)	\$ 20,000	\$ (343)
Energy Efficiency Refunds (E-rate)	\$ -	\$ -	\$ -	\$ -		\$ -
TOTAL LOCAL SOURCES	\$ 26,159,870	\$ 26,704,065	\$ 25,830,020	\$ (874,045)	\$ 25,390,648	\$ (439,372)
Basic Instructional Subsidy	\$ 7,923,292	\$ 8,030,794	\$ 8,015,663	\$ (15,131)	\$ 8,015,663	\$ -
Charter School Reimb	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition Section 1306	\$ 62,648	\$ 20,000	\$ 40,000	\$ 20,000	\$ 40,000	\$ -
Vocational Education	\$ 34,032	\$ 34,500	\$ 34,500	\$ -	\$ 34,500	\$ -
Special Education Funding	\$ 1,507,925	\$ 1,551,395	\$ 1,543,919	\$ (7,476)	\$ 1,543,919	\$ -
Other State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transport (reg & Additional)	\$ 938,179	\$ 938,179	\$ 916,000	\$ (22,179)	\$ 930,000	\$ 14,000

2020-21 GENERAL FUND REVENUE

06/15/20

DESCRIPTION	2018-19	2019-20	2019-20	2019-20	2020-21	2020-21
	Actual	Budget	Projected	Variance	Budget	\$ Variance from
						19-20 Proj
Rentals & Sink Fund Payments	\$ 298,418	\$ 609,112	\$ 573,222	\$ (35,890)	\$ 590,929	\$ 17,707
Medical & Dental Services	\$ 45,782	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ -
Property Tax Reduction Allocation	\$ 664,790	\$ 668,238	\$ 668,238	\$ -	\$ 666,055	\$ (2,183)
Safe Schools Grant	\$ 89,900	\$ 20,000	\$ 460,000	\$ 440,000	\$ 20,000	\$ (440,000)
Emergency School Health and Safety Grant						
Extra Grants	\$ 13,831	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
Pa Accountability Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ready to Learn Block Grant	\$ 418,661	\$ 418,661	\$ 418,661	\$ -	\$ 418,661	\$ -
State Share Of Soc Sec	\$ 711,526	\$ 766,156	\$ 750,774	\$ (15,382)	\$ 746,934	\$ (3,840)
State Share Of Retirement	\$ 3,242,830	\$ 3,534,109	\$ 3,517,407	\$ (16,702)	\$ 3,504,284	\$ (13,123)
Classrooms for the Future	\$ -	\$ -	\$ -	\$ -		\$ -
TOTAL STATE SOURCES	\$ 15,951,814	\$ 16,646,144	\$ 16,993,384	\$ 347,240	\$ 16,565,945	\$ (427,439)
Fed Rev-title I Suppl	\$ 746,304	\$ 686,741	\$ 711,074	\$ 24,333	\$ 711,074	\$ -
Fed Rev - Title II	\$ 141,615	\$ 140,565	\$ 105,640	\$ (34,925)	\$ 105,640	\$ -
Fed Rev - Title III	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fed Rev - Drug Free Sch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fed Rev - Title V	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Grants-esea	\$ 43,483	\$ -	\$ 41,000	\$ 41,000	\$ 41,000	\$ -
Voc Ed-operating Expenditures	\$ 27,255	\$ 26,000	\$ 26,000	\$ -	\$ 26,000	\$ -
Other Fed Grants		\$ -	\$ -	\$ -	\$ -	\$ -
Access Funds	\$ 103,331	\$ 110,000	\$ 110,000	\$ -	\$ 110,000	\$ -
Medical Assistance Admin Reimbursments	\$ 8,709	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
TOTAL FEDERAL SOURCES	\$ 1,070,697	\$ 973,306	\$ 1,003,714	\$ 30,408	\$ 1,003,714	\$ -
Proceeds from Lease Financing		\$ -	\$ -			
Transfer In Capital Proj		\$ -	\$ -			
TOTAL OTHER SOURCES		\$ -	\$ -			
TOTAL REVENUES:	\$ 43,182,381	\$ 44,323,515	\$ 43,827,118	\$ (496,397)	\$ 42,960,307	\$ (866,811)

2020-21 GENERAL FUND EXPENSES

06/15/20

EXPENDITURES by Cost Center	2018-19 Actual Expenses	2019-20 Budget Expenses	2019-20 Proj Expenses	2019-20 Variance	2020-21 Budget Expenses Preliminary budget	2020-21 Budget Expenses Proposed Final	20-21 Budget to 19-20 Budget Variance
	A	B	C	D (C-B)	E	F	G (F-B)
Salaries/Wages							
Administrators	\$ 1,246,650	\$ 1,286,112	\$ 1,284,000	\$ (2,112)	\$ 1,319,199	\$ 1,173,538	\$ (112,574)
Teachers-Regular	\$ 14,223,336	\$ 14,543,262	\$ 14,447,314	\$ (95,948)	\$ 14,909,692	\$ 14,281,513	\$ (261,749)
Teachers-Extracurricular	\$ 130,932	\$ 136,940	\$ 136,940	\$ -	\$ 138,309	\$ 136,940	\$ -
Teachers-Substitutes	\$ 205,204	\$ 220,000	\$ 160,000	\$ (60,000)	\$ 225,000	\$ 225,000	\$ 5,000
Professional - Other salaried	\$ 184,415	\$ 231,710	\$ 231,710	\$ -	\$ 239,783	\$ 235,209	\$ 3,499
Classified	\$ 2,767,846	\$ 2,954,972	\$ 2,870,000	\$ (84,972)	\$ 2,983,546	\$ 2,918,714	\$ (36,258)
Insurance Waivers	\$ 58,417	\$ 70,000	\$ 70,000	\$ -	\$ 70,000	\$ 70,000	\$ -
Athletic - A.D. & coaches	\$ 367,259	\$ 379,115	\$ 379,115	\$ -	\$ 388,600	\$ 356,460	\$ (22,655)
Tax Collector-Comm	\$ 58,575	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ -
Total Salaries/Wages	\$ 19,242,634	\$ 19,882,111	\$ 19,639,079	\$ (243,032)	\$ 20,334,129	\$ 19,457,374	\$ (424,737)
Fringes/Benefits							
Vision Reimbursement	\$ 23,460	\$ 28,000	\$ 25,000	\$ (3,000)	\$ 28,200	\$ 28,200	\$ 200
Employee Medical Insurance	\$ 3,711,833	\$ 3,913,618	\$ 3,900,000	\$ (13,618)	\$ 4,098,516	\$ 3,965,345	\$ 51,727
Retiree Medical Insurance	\$ 839,723	\$ 877,670	\$ 820,000	\$ (57,670)	\$ 846,502	\$ 791,412	\$ (86,258)
Dental Insurance	\$ 112,876	\$ 126,517	\$ 132,000	\$ 5,483	\$ 130,913	\$ 130,913	\$ 4,396
Life Insurance	\$ 32,850	\$ 39,755	\$ 33,000	\$ (6,755)	\$ 38,161	\$ 38,161	\$ (1,594)
Social Security	\$ 1,449,069	\$ 1,520,982	\$ 1,502,390	\$ (18,592)	\$ 1,573,815	\$ 1,488,491	\$ (32,491)
Retirement	\$ 6,205,595	\$ 6,805,556	\$ 6,734,240	\$ (71,316)	\$ 6,976,914	\$ 6,713,484	\$ (92,072)
Tuition - Employee	\$ 149,614	\$ 175,000	\$ 150,000	\$ (25,000)	\$ 175,000	\$ 175,000	\$ -
Other Employee Benefits	\$ 51,716	\$ 84,590	\$ 84,590	\$ -	\$ 86,595	\$ 85,185	\$ 595
Workers Compensation	\$ 101,582	\$ 97,191	\$ 97,091	\$ (100)	\$ 98,534	\$ 98,534	\$ 1,343
Unemploy Compensation	\$ -	\$ 4,791	\$ -	\$ (4,791)	\$ -	\$ -	\$ (4,791)
Total Fringes/Benefits	\$ 12,678,318	\$ 13,673,670	\$ 13,478,311	\$ (195,359)	\$ 14,053,150	\$ 13,514,725	\$ (158,945)
Total Personnel Costs	\$ 31,920,952	\$ 33,555,781	\$ 33,117,390	\$ (438,391)	\$ 34,387,279	\$ 32,972,099	\$ (583,682)
Building Budgets							
Elementary School	\$ 56,320	\$ 89,663	\$ 69,000	\$ (20,663)	\$ 95,218	\$ 89,663	\$ -
Intermediate School	\$ 69,661	\$ 88,500	\$ 69,000	\$ (19,500)	\$ 88,500	\$ 88,500	\$ -
Middle School	\$ 75,987	\$ 83,200	\$ 81,200	\$ (2,000)	\$ 96,700	\$ 83,200	\$ -
High School	\$ 205,230	\$ 205,269	\$ 203,000	\$ (2,269)	\$ 221,465	\$ 205,269	\$ -
Total Building Budgets	\$ 407,198	\$ 466,632	\$ 422,200	\$ (44,432)	\$ 501,883	\$ 466,632	\$ -
Vo-Tech	\$ 1,058,174	\$ 1,209,193	\$ 1,113,809	\$ (95,384)	\$ 1,260,485	\$ 1,260,485	\$ 51,292
CSIU Services	\$ 398,357	\$ 550,000	\$ 520,000	\$ (30,000)	\$ 560,000	\$ 550,000	\$ -
Cyberschool tuition	\$ 908,902	\$ 900,000	\$ 880,000	\$ (20,000)	\$ 900,000	\$ 900,000	\$ -
Institutional/other tuition	\$ 521,392	\$ 500,000	\$ 450,000	\$ (50,000)	\$ 500,000	\$ 500,000	\$ -

2020-21 GENERAL FUND EXPENSES

06/15/20

EXPENDITURES by Cost Center	2018-19 Actual Expenses	2019-20 Budget Expenses	2019-20 Proj Expenses	2019-20 Variance	2020-21 Budget Expenses Preliminary budget	2020-21 Budget Expenses Proposed Final	20-21 Budget to 19-20 Budget Variance
	A	B	C	D	E	F	G
				(C-B)			(F-B)
Total Tuition/CSIU Svcs	\$ 2,886,825	\$ 3,159,193	\$ 2,963,809	\$ (195,384)	\$ 3,220,485	\$ 3,210,485	\$ 51,292
Support Services							
Special Education	\$ 87,269	\$ 48,230	\$ 100,000	\$ 51,770	\$ 54,830	\$ 54,830	\$ 6,600
Homebound	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Services	\$ 2,904	\$ 7,550	\$ 3,000	\$ (4,550)	\$ 7,550	\$ 18,300	\$ 10,750
Attendance/Child Acctg	\$ 63,709	\$ 66,345	\$ 66,200	\$ (145)	\$ 68,553	\$ 68,553	\$ 2,208
Psychology	\$ 2,895	\$ 3,000	\$ 2,000	\$ (1,000)	\$ 3,000	\$ 3,000	\$ -
Computer Technology	\$ 445,624	\$ 360,000	\$ 365,000	\$ 5,000	\$ 362,800	\$ 362,800	\$ 2,800
Curriculum Development	\$ 72,852	\$ 92,300	\$ 75,000	\$ (17,300)	\$ 92,300	\$ 103,619	\$ 11,319
Staff Development	\$ 45,964	\$ 59,867	\$ 32,000	\$ (27,867)	\$ 59,867	\$ 58,250	\$ (1,617)
Institutional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Services	\$ 80,757	\$ 93,616	\$ 93,616	\$ -	\$ 93,616	\$ 93,616	\$ -
Tax Collections	\$ 190,034	\$ 196,500	\$ 192,000	\$ (4,500)	\$ 200,000	\$ 196,500	\$ -
Legal Services	\$ 14,615	\$ 33,500	\$ 30,000	\$ (3,500)	\$ 33,500	\$ 33,500	\$ -
Superintendent	\$ 16,092	\$ 13,783	\$ 13,783	\$ -	\$ 13,783	\$ 13,783	\$ -
Business Office	\$ 35,353	\$ 44,113	\$ 44,113	\$ -	\$ 45,000	\$ 45,000	\$ 887
Plant/Maintenance	\$ 1,043,093	\$ 1,043,031	\$ 875,000	\$ (168,031)	\$ 1,018,031	\$ 993,031	\$ (50,000)
Transportation	\$ 1,708,388	\$ 1,791,021	\$ 1,700,000	\$ (91,021)	\$ 1,800,000	\$ 1,800,000	\$ 8,979
Athletics	\$ 287,756	\$ 281,678	\$ 275,000	\$ (6,678)	\$ 281,678	\$ 281,678	\$ -
Central Support	\$ 25,040	\$ 30,000	\$ 25,000	\$ (5,000)	\$ 30,000	\$ 30,000	\$ -
Total Support Services	\$ 4,122,345	\$ 4,164,534	\$ 3,891,712	\$ (272,822)	\$ 4,164,508	\$ 4,156,460	\$ (8,074)
Other Expenses							
Library Contribution							
Safe Schools	\$ 32,605	\$ 25,000	\$ 20,000	\$ (5,000)	\$ 18,500	\$ 18,500	\$ (6,500)
Crossing Guards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business & Ed (SVCC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESL Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds							
Computer Leases -Prior Yr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Leases - New	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Copier Leases	\$ 120,686	\$ 121,122	\$ 120,000	\$ (1,122)	\$ 125,000	\$ 125,000	\$ 3,878
Other Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Debt Service	\$ 120,686	\$ 121,122	\$ 120,000	\$ (1,122)	\$ 125,000	\$ 125,000	\$ 3,878
Transfers Out							

2020-21 GENERAL FUND EXPENSES

06/15/20

EXPENDITURES by Cost Center	2018-19 Actual Expenses	2019-20 Budget Expenses	2019-20 Proj Expenses	2019-20 Variance	2020-21 Budget Expenses Preliminary budget	2020-21 Budget Expenses Proposed Final	20-21 Budget to 19-20 Budget Variance
	A	B	C	D (C-B)	E	F	G (F-B)
Athletic Fund							
Capital Reserve Fund	\$ 433,000	\$ 133,000	\$ 133,000	\$ -	\$ -	\$ -	\$ (133,000)
Debt Service Fund	\$ 2,809,400	\$ 3,100,000	\$ 3,100,000	\$ -	\$ 3,200,000	\$ 3,200,000	\$ 100,000
Total Transfers Out	\$ 3,242,400	\$ 3,233,000	\$ 3,233,000	\$ -	\$ 3,200,000	\$ 3,200,000	\$ (33,000)
Federal Programs							
Discretionary Expenses	\$ 171,341	\$ 45,109	\$ 45,109	\$ -	\$ 47,769	\$ 47,769	\$ 2,660
State/Local Grants (Extra)							
Discretionary Expenses/ Computer 1:1 repairs	\$ 117,054	\$ 42,900	\$ 499,000	\$ 456,100	\$ 50,000	\$ 50,000	\$ 7,100
Encumbered expenses from prior yr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other - Textbooks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
From Fund Balance							
After School tutoring program		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budgetary Reserve	\$ -	\$ 223,716	\$ -	\$ (223,716)	\$ 230,000	\$ 230,000	\$ 6,284
Contingency Fund							
Total Expenses	\$ 43,021,406	\$ 45,036,987	\$ 44,312,220	\$ (724,767)	\$ 45,945,424	\$ 44,476,945	\$ (560,042)
Federal Stimulus Funds							
State Fiscal Stabilization Fund Grant							
Title I Funds - Additional							
Title II D Funds - Additional							
IDEA Funds - Additional							
Grand Total Expenses	\$ 43,021,406	\$ 45,036,987	\$ 44,312,220	\$ (724,767)	\$ 45,945,424	\$ 44,476,945	\$ (560,042)
Payment of SUN Tech project							
Personnel Expenses as a % of total expenses	74.20%	74.51%	74.74%				
Total Revenues	\$ 43,182,381	\$ 44,323,515	\$ 43,827,118	\$ 149,647	\$ 44,320,034	\$ 42,960,307	\$ (1,363,208)
					\$ -	\$ -	
Surplus/(Deficit)	\$ 160,975	\$ (713,472)	\$ (485,102)	\$ 874,414	\$ (1,625,390)	\$ (1,516,638)	
		74.5%	74.7%		74.8%	74.1%	

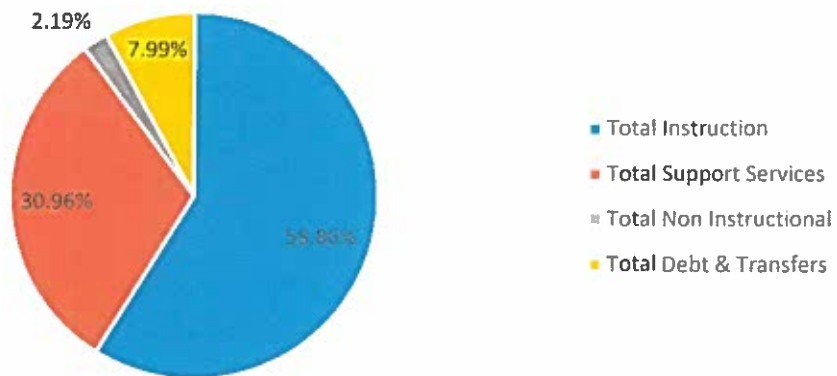
2020-2021 FINAL GENERAL FUND BUDGET

Expenditure Summary by Functional Area

The Function describes the activities for which a service or material is acquired. The functions of an LEA are classified into five broad areas: 1) Instruction, 2) Support Services, 3) Operation of Non-instructional Services, 4) Facilities Acquisition, Construction and Improvement Services, and 5) Other Financing Uses. Functions consist of activities, which have somewhat the same general operational objectives. For example, the subfunctions (the first major subdivision of a function), of the function Support Services consist of such areas as transportation, pupil personnel services, administration, etc. The function for Instruction is broken down by program (e.g., regular, special, vocational, etc.) Construction of the functional coding structure beyond the subfunction classification is based on the principle that the classification of activities should be combinable, comparable, relatable and mutually exclusive.

	DESCRIPTION	18/19 ACTUAL	19/20 BUDGET	20/21 BUDGET	VARIANCE	% CHANGE	% OF BUDGET
1100	Regular Programs	\$ 17,978,279	\$ 18,778,617	\$ 18,404,641	\$ (373,976)	-1.99%	41.38%
1200	Special Programs - Elem/sec	\$ 4,650,893	\$ 4,838,963	\$ 4,755,152	\$ (83,811)	-1.73%	10.69%
1300	Vocational Education Programs	\$ 2,384,286	\$ 2,572,593	\$ 2,650,153	\$ 77,560	3.01%	5.96%
1400	Other Instruction Prog-ele/sec	\$ 247,333	\$ 416,043	\$ 360,455	\$ (55,588)	-13.36%	0.81%
1500	Nonpublic School Programs	\$ 3,019	\$ 8,192	\$ 8,192	\$ -	0.00%	0.02%
1800	Pre-Kindergarten Services	\$ -	\$ -	\$ -	\$ -		0.00%
	Total Instruction	\$ 25,263,810	\$ 26,614,408	\$ 26,178,593	\$ (435,815)	-1.64%	58.86%
2100	Support Svcs-pupil personnel	\$ 2,258,158	\$ 2,299,322	\$ 2,377,768	\$ 78,446	3.41%	5.35%
2200	Support Services-instruc staff	\$ 1,958,803	\$ 1,970,794	\$ 2,053,201	\$ 82,407	4.18%	4.62%
2300	Support Services-admin	\$ 2,449,437	\$ 2,486,900	\$ 2,372,919	\$ (113,981)	-4.58%	5.34%
2400	Support Services-pupil health	\$ 457,826	\$ 469,217	\$ 478,298	\$ 9,081	1.94%	1.08%
2500	Support Services-business	\$ 472,004	\$ 492,627	\$ 478,783	\$ (13,844)	-2.81%	1.08%
2600	Operation & Maint Plant Svcs	\$ 3,236,086	\$ 3,289,603	\$ 3,226,446	\$ (63,157)	-1.92%	7.25%
2700	Student Transportation Service	\$ 1,805,953	\$ 1,889,674	\$ 1,901,970	\$ 12,296	0.65%	4.28%
2800	Support Services - Central	\$ 943,380	\$ 970,388	\$ 880,149	\$ (90,239)	-9.30%	1.98%
	Total Support Services	\$ 13,581,647	\$ 13,868,525	\$ 13,769,534	\$ (98,991)	-0.71%	30.96%
3200	Student Activities	\$ 897,617	\$ 938,829	\$ 932,708	\$ (6,121)	-0.65%	2.10%
3300	Community Services	\$ 35,932	\$ 37,388	\$ 41,110	\$ 3,722	9.96%	0.09%
	Total Non Instructional	\$ 933,549	\$ 976,217	\$ 973,818	\$ (2,399)	-0.25%	2.19%
5100	Debt Service	\$ -	\$ 121,122	\$ 125,000	\$ 3,878	3.20%	0.28%
5200	Fund Transfers	\$ 3,242,400	\$ 3,233,000	\$ 3,200,000	\$ (33,000)	-1.02%	7.19%
5900	Budgetary Reserve	\$ -	\$ 223,715	\$ 230,000	\$ 6,285	2.81%	0.52%
	Total Debt & Transfers	\$ 3,242,400	\$ 3,577,837	\$ 3,555,000	\$ (22,837)	-0.64%	7.99%
	Grand Total:	\$ 43,021,406	\$ 45,036,987	\$ 44,476,945	\$ (560,042)	-1.24%	100.00%

2020-2021 PROPOSED GENERAL FUND BUDGET



2020-2021 FINAL GENERAL FUND BUDGET						
	Description	18/19 ACTUAL	19/20 BUDGET	20/21 BUDGET	VARIANCE	CHANGE
	Regular Education					
100	Personal Services-salaries	\$ 10,596,247	\$ 10,926,500	\$ 10,678,562	\$ (247,938)	-2.27%
200	Personal Svcs-employee Benefit	\$ 6,368,279	\$ 6,913,820	\$ 6,780,192	\$ (133,628)	-1.93%
300	Purchased Profession&tech Svcs	\$ 19,685	\$ 32,896	\$ 22,196	\$ (10,700)	-32.53%
400	Purchased Property Services	\$ 8,388	\$ 10,185	\$ 11,185	\$ 1,000	9.82%
500	Other Purchased Svcs	\$ 674,158	\$ 676,255	\$ 684,199	\$ 7,944	1.17%
600	Supplies	\$ 269,996	\$ 183,781	\$ 198,242	\$ 14,461	7.87%
700	Property	\$ 41,053	\$ 34,495	\$ 29,380	\$ (5,115)	-14.83%
800	Other Objects	\$ 473	\$ 685	\$ 685	\$ -	0.00%
	1100 Regular Education Total	\$ 17,978,279	\$ 18,778,617	\$ 18,404,641	\$ (373,976)	-1.99%
	Special Education					
100	Personal Services-salaries	\$ 2,201,131	\$ 2,320,431	\$ 2,222,880	\$ (97,551)	-4.20%
200	Personal Svcs-employee Benefit	\$ 1,237,396	\$ 1,352,872	\$ 1,360,912	\$ 8,040	0.59%
300	Purchased Profession&tech Svcs	\$ 468,438	\$ 568,000	\$ 569,925	\$ 1,925	0.34%
400	Purchased Property Services	\$ 12,664	\$ 9,960	\$ 9,560	\$ (400)	-4.02%
500	Other Purchased Svcs	\$ 707,619	\$ 572,000	\$ 573,150	\$ 1,150	0.20%
600	Supplies	\$ 20,300	\$ 13,400	\$ 17,425	\$ 4,025	30.04%
700	Property	\$ 3,045	\$ 2,000	\$ 1,000	\$ (1,000)	-50.00%
800	Other Objects	\$ 300	\$ 300	\$ 300	\$ -	0.00%
	1200 Special Education Total	\$ 4,650,893	\$ 4,838,963	\$ 4,755,152	\$ (83,811)	-1.73%
	Vocational Education					
100	Personal Services-salaries	\$ 776,132	\$ 794,098	\$ 796,061	\$ 1,963	0.25%
200	Personal Svcs-employee Benefit	\$ 461,291	\$ 468,274	\$ 497,706	\$ 29,432	6.29%
300	Purchased Profession&tech Svcs	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
400	Purchased Property Services	\$ 384	\$ 750	\$ 750	\$ -	0.00%
500	Other Purchased Svcs	\$ 1,060,841	\$ 1,215,943	\$ 1,270,486	\$ 54,543	4.49%
600	Supplies	\$ 73,134	\$ 60,834	\$ 59,100	\$ (1,734)	-2.85%
700	Property	\$ 11,186	\$ 30,694	\$ 14,750	\$ (15,944)	-51.95%
800	Other Objects	\$ 1,318	\$ -	\$ 9,300	\$ 9,300	
	1300 Vocational Education Total	\$ 2,384,286	\$ 2,572,593	\$ 2,650,153	\$ 77,560	3.01%
	Other Instruction					

	Description	18/19 ACTUAL	19/20 BUDGET	20/21 BUDGET	VARIANCE	CHANGE
100	Personal Services-salaries	\$ 100,289	\$ 132,114	\$ 132,114	\$ -	0.00%
200	Personal Svcs-employee Benefit	\$ 71,456	\$ 111,929	\$ 56,341	\$ (55,588)	-49.66%
500	Other Purchased Svcs	\$ 75,588	\$ 172,000	\$ 172,000	\$ -	0.00%
800	Other Objects	\$ -	\$ -	\$ -	\$ -	0.00%
	1400 Other Instruction Total	\$ 247,333	\$ 416,043	\$ 360,455	\$ (55,588)	-13.36%
	Non Public Programs					
300	Purchased Profession&tech Svcs	\$ 3,019	\$ 8,092	\$ 8,092	\$ -	0.00%
400	Purchased Property Services	\$ -	\$ 100	\$ 100	\$ -	0.00%
	1500 Non Public Programs Total	\$ 3,019	\$ 8,192	\$ 8,192	\$ -	0.00%
	Pre-Kindergarten					
100	Personal Services-salaries	\$ -	\$ -	\$ -	\$ -	0.00%
200	Personal Svcs-employee Benefit	\$ -	\$ -	\$ -	\$ -	0.00%
300	Purchased Profession&tech Svcs	\$ -	\$ -	\$ -	\$ -	0.00%
500	Other Purchased Svcs	\$ -	\$ -	\$ -	\$ -	0.00%
600	Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
	1800 Pre-Kindergarten Total	\$ -	\$ -	\$ -	\$ -	0.00%
	Student Services					
100	Personal Services-salaries	\$ 1,295,432	\$ 1,319,785	\$ 1,346,590	\$ 26,805	2.03%
200	Personal Svcs-employee Benefit	\$ 853,978	\$ 893,676	\$ 931,862	\$ 38,186	4.27%
300	Purchased Profession&tech Svcs	\$ 66,986	\$ 70,215	\$ 72,653	\$ 2,438	3.47%
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	0.00%
500	Other Purchased Svcs	\$ 2,218	\$ 4,850	\$ 4,900	\$ 50	1.03%
600	Supplies	\$ 39,374	\$ 9,866	\$ 20,313	\$ 10,447	105.89%
700	Property	\$ -	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ 170	\$ 930	\$ 1,450	\$ 520	55.91%
	2100 Student Services Total	\$ 2,258,158	\$ 2,299,322	\$ 2,377,768	\$ 78,446	3.41%
	Support Services					
100	Personal Services-salaries	\$ 751,073	\$ 766,920	\$ 794,755	\$ 27,835	3.63%
200	Personal Svcs-employee Benefit	\$ 559,072	\$ 618,307	\$ 647,377	\$ 29,070	4.70%
300	Purchased Profession&tech Svcs	\$ 7,328	\$ 12,013	\$ 13,225	\$ 1,212	10.09%
400	Purchased Property Services	\$ 10,742	\$ 9,330	\$ 10,118	\$ 788	8.45%
500	Other Purchased Svcs	\$ 25,410	\$ 41,510	\$ 42,010	\$ 500	1.20%
600	Supplies	\$ 222,092	\$ 238,504	\$ 284,261	\$ 45,757	19.19%

	Description	18/19 ACTUAL	19/20 BUDGET	20/21 BUDGET	VARIANCE	CHANGE
700	Property	\$ 379,212	\$ 280,600	\$ 255,845	\$ (24,755)	-8.82%
800	Other Objects	\$ 3,874	\$ 3,610	\$ 5,610	\$ 2,000	55.40%
	2200 Support Services Instr Total	\$ 1,958,803	\$ 1,970,794	\$ 2,053,201	\$ 82,407	4.18%
	Administration					
100	Personal Services-salaries	\$ 1,215,039	\$ 1,262,356	\$ 1,176,522	\$ (85,834)	-6.80%
200	Personal Svcs-employee Benefit	\$ 786,631	\$ 842,097	\$ 817,350	\$ (24,747)	-2.94%
300	Purchased Profession&tech Svcs	\$ 250,010	\$ 274,683	\$ 275,183	\$ 500	0.18%
400	Purchased Property Services	\$ 101,894	\$ 1,125	\$ 1,125	\$ -	0.00%
500	Other Purchased Svcs	\$ 55,681	\$ 68,166	\$ 64,766	\$ (3,400)	-4.99%
600	Supplies	\$ 12,636	\$ 15,200	\$ 14,200	\$ (1,000)	-6.58%
700	Property	\$ 4,226	\$ 1,800	\$ 1,800	\$ -	0.00%
800	Other Objects	\$ 23,320	\$ 21,473	\$ 21,973	\$ 500	2.33%
	2300 Administration Total	\$ 2,449,437	\$ 2,486,900	\$ 2,372,919	\$ (113,981)	-4.58%
	Nursing/Medical Services					
100	Personal Services-salaries	\$ 266,949	\$ 276,731	\$ 277,242	\$ 511	0.18%
200	Personal Svcs-employee Benefit	\$ 183,356	\$ 182,796	\$ 191,266	\$ 8,470	4.63%
300	Purchased Profession&tech Svcs	\$ 1,649	\$ 1,845	\$ 1,845	\$ -	0.00%
400	Purchased Property Services	\$ -	\$ 200	\$ 200	\$ -	0.00%
500	Other Purchased Svcs	\$ -	\$ -	\$ -	\$ -	0.00%
600	Supplies	\$ 5,482	\$ 6,980	\$ 7,080	\$ 100	1.43%
700	Property	\$ -	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ 390	\$ 665	\$ 665	\$ -	0.00%
	2400 Medical Services Total	\$ 457,826	\$ 469,217	\$ 478,298	\$ 9,081	1.94%
	Business Services					
100	Personal Services-salaries	\$ 249,616	\$ 257,652	\$ 257,562	\$ (90)	-0.03%
200	Personal Svcs-employee Benefit	\$ 177,144	\$ 190,862	\$ 176,221	\$ (14,641)	-7.67%
300	Purchased Profession&tech Svcs	\$ 27,005	\$ 29,160	\$ 30,047	\$ 887	3.04%
400	Purchased Property Services	\$ 9,891	\$ -	\$ -	\$ -	0.00%
500	Other Purchased Svcs	\$ 48	\$ 1,000	\$ 1,000	\$ -	0.00%
600	Supplies	\$ 997	\$ 3,100	\$ 3,100	\$ -	0.00%
700	Property	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
800	Other Objects	\$ 7,303	\$ 7,853	\$ 7,853	\$ -	0.00%
	2500 Business Services Total	\$ 472,004	\$ 492,627	\$ 478,783	\$ (13,844)	-2.81%

	Description	18/19 ACTUAL	19/20 BUDGET	20/21 BUDGET	VARIANCE	CHANGE
	Operation of Facilities					
100	Personal Services-salaries	\$ 1,230,992	\$ 1,264,254	\$ 1,224,252	\$ (40,002)	-3.16%
200	Personal Svcs-employee Benefit	\$ 904,396	\$ 957,318	\$ 990,663	\$ 33,345	3.48%
300	Purchased Profession&tech Svcs	\$ 48,039	\$ 16,400	\$ 16,400	\$ -	0.00%
400	Purchased Property Services	\$ 389,588	\$ 327,000	\$ 346,624	\$ 19,624	6.00%
500	Other Purchased Svcs	\$ 124,596	\$ 134,031	\$ 139,407	\$ 5,376	4.01%
600	Supplies	\$ 507,383	\$ 567,500	\$ 493,000	\$ (74,500)	-13.13%
700	Property	\$ 30,342	\$ 22,000	\$ 15,000	\$ (7,000)	-31.82%
800	Other Objects	\$ 750	\$ 1,100	\$ 1,100	\$ -	0.00%
	2600 Operation of Facilities Total	\$ 3,236,086	\$ 3,289,603	\$ 3,226,446	\$ (63,157)	-1.92%
	Pupil Transportation					
100	Personal Services-salaries	\$ 48,942	\$ 50,411	\$ 52,000	\$ 1,589	3.15%
200	Personal Svcs-employee Benefit	\$ 45,750	\$ 48,241	\$ 49,970	\$ 1,729	3.58%
300	Purchased Profession&tech Svcs	\$ 4,709	\$ 4,900	\$ 4,900	\$ -	0.00%
400	Purchased Property Services	\$ 2,873	\$ -	\$ -	\$ -	0.00%
500	Other Purchased Svcs	\$ 1,697,201	\$ 1,781,822	\$ 1,790,800	\$ 8,978	0.50%
600	Supplies	\$ 3,728	\$ 4,000	\$ 4,000	\$ -	0.00%
700	Property	\$ 2,269	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ 481	\$ 300	\$ 300	\$ -	0.00%
	2700 Pupil Transportation Total	\$ 1,805,953	\$ 1,889,674	\$ 1,901,970	\$ 12,296	0.65%
	Other Support Services					
100	Personal Services-salaries	\$ 24,782	\$ 25,515	\$ 23,587	\$ (1,928)	-7.56%
200	Personal Svcs-employee Benefit	\$ 893,381	\$ 914,873	\$ 826,562	\$ (88,311)	-9.65%
500	Other Purchased Svcs	\$ 25,117	\$ 30,000	\$ 30,000	\$ -	0.00%
800	Other Objects	\$ 100	\$ -			
	2800 Support Services Total	\$ 943,380	\$ 970,388	\$ 880,149	\$ (90,239)	-9.30%
	Student Activities					
100	Personal Services-salaries	\$ 462,865	\$ 463,344	\$ 450,689	\$ (12,655)	-2.73%
200	Personal Svcs-employee Benefit	\$ 131,728	\$ 169,307	\$ 177,841	\$ 8,534	5.04%
300	Purchased Profession&tech Svcs	\$ 62,818	\$ 76,028	\$ 76,028	\$ -	0.00%
400	Purchased Property Services	\$ 14,894	\$ 10,700	\$ 10,700	\$ -	0.00%
500	Other Purchased Svcs	\$ 93,350	\$ 89,500	\$ 95,500	\$ 6,000	6.70%
600	Supplies	\$ 43,604	\$ 64,950	\$ 51,950	\$ (13,000)	-20.02%

	<u>Description</u>	<u>18/19 ACTUAL</u>	<u>19/20 BUDGET</u>	<u>20/21 BUDGET</u>	<u>VARIANCE</u>	<u>CHANGE</u>
700	Property	\$ 41,045	\$ 22,000	\$ 22,000	\$ -	0.00%
800	Other Objects	\$ 47,313	\$ 43,000	\$ 48,000	\$ 5,000	11.63%
	3200 Student Activities Total	\$ 897,617	\$ 938,829	\$ 932,708	\$ (6,121)	-0.65%
	Community Services					
100	Personal Services-salaries	\$ 23,149	\$ 22,000	\$ 24,558	\$ 2,558	11.63%
200	Personal Svcs-employee Benefit	\$ 4,452	\$ 9,298	\$ 10,462	\$ 1,164	12.52%
600	Supplies	\$ 8,331	\$ 6,090	\$ 6,090	\$ -	0.00%
	3300 Community Services Total	\$ 35,932	\$ 37,388	\$ 41,110	\$ 3,722	9.96%
	Short term debt					
400	Purchased Property Services	\$ -	\$ 121,122	\$ 125,000	\$ 3,878	3.20%
	5100 Debt Service Total	\$ -	\$ 121,122	\$ 125,000	\$ 3,878	3.20%
	Fund Transfers					
900	Other Financing Uses	\$ 3,242,400	\$ 3,233,000	\$ 3,200,000	\$ (33,000)	-1.02%
	5200 Fund Transfers	\$ 3,242,400	\$ 3,233,000	\$ 3,200,000	\$ (33,000)	-1.02%
900	Other Financing Uses	\$ -	\$ 223,715	\$ 230,000	\$ 6,285	2.81%
	5900 Budgetary Reserve	\$ -	\$ 223,715	\$ 230,000	\$ 6,285	2.81%
	GRAND TOTAL:	\$ 43,021,406	\$ 45,036,987	\$ 44,476,945	\$ (560,042)	-1.24%

2020-2021 FINAL GENERAL FUND BUDGET

Expenditures by Major Category

The object view categorizes the service or commodity bought. This dimension identifies nine (9) major object categories: (1) Personnel Services - Salaries, (2) Personnel Services - Employee Benefits, (3) Purchased Professional and Technical Services, (4) Purchased Property Services, (5) Other Purchased Services, (6) Supplies, (7) Property, (8) Other Objects, (9) Other Financing Uses.

	DESCRIPTION	18/19 ACTUAL	19/20 BUDGET	20/21 BUDGET	VARIANCE	% CHANGE	% OF BUDGET
100: Gross salaries paid to employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.							
	DESCRIPTION	18/19 ACTUAL	19/20 BUDGET	20/21 BUDGET	VARIANCE	% CHANGE	% OF BUDGET
110	Administrator Salaries	\$ 1,246,649	\$ 1,286,112	\$ 1,173,538	\$ (112,574)	-8.75%	2.64%
116	Insurance Opt Out	\$ 58,417	\$ 70,000	\$ 70,000	\$ -	0.00%	0.16%
120	Teacher Salaries	\$ 14,223,337	\$ 14,543,262	\$ 14,281,513	\$ (261,749)	-1.80%	32.11%
121	Substitute Teacher Salaries	\$ 205,205	\$ 220,000	\$ 225,000	\$ 5,000	2.27%	0.51%
123	Extracurricular/Co-curricular Salaries	\$ 44,545	\$ 46,591	\$ 46,591	\$ -	0.00%	0.10%
125	Extracurricular/Co-curricular Salaries	\$ 86,387	\$ 90,349	\$ 90,349	\$ -	0.00%	0.20%
130	Professional Salaries - Other	\$ 184,415	\$ 231,710	\$ 235,209	\$ 3,499	1.51%	0.53%
140	Tax Collector Commissions	\$ 58,575	\$ 60,000	\$ 60,000	\$ -	0.00%	0.13%
150	Office Clerical/Support Salaries	\$ 1,036,810	\$ 1,078,779	\$ 1,102,681	\$ 23,902	2.22%	2.48%
160	Athletic Fund Salaries (AD, Coaches)	\$ 367,259	\$ 369,115	\$ 356,460	\$ (12,655)	-3.43%	0.80%
180	Custodial/Maintenance Salaries	\$ 1,048,406	\$ 1,089,455	\$ 1,090,548	\$ 1,093	0.10%	2.45%
181	Custodial/Maintenance Overtime Pay	\$ 61,013	\$ 40,000	\$ 40,000	\$ -	0.00%	0.09%
190	Paraprofessional/Tutors Salaries	\$ 621,620	\$ 756,738	\$ 685,485	\$ (71,253)	-9.42%	1.54%
	Salaries	\$ 19,242,638	\$ 19,882,111	\$ 19,457,374	\$ (424,737)	-2.14%	44%
200: Amounts paid by the district on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to employees are part of the personnel cost.							
	DESCRIPTION	18/19 ACTUAL	19/20 BUDGET	20/21 BUDGET	VARIANCE	% CHANGE	% OF BUDGET
210	Vision Insurance	\$ 23,459	\$ 28,000	\$ 28,200	\$ 200	0.71%	0.06%
211	Medical Insurance	\$ 3,711,833	\$ 3,913,618	\$ 3,965,345	\$ 51,727	1.32%	8.92%
212	Dental Insurance	\$ 112,876	\$ 126,517	\$ 130,913	\$ 4,396	3.47%	0.29%
213	Life Insurance	\$ 32,846	\$ 39,755	\$ 38,161	\$ (1,594)	-4.01%	0.09%
220	Social Security Contributions	\$ 1,449,065	\$ 1,520,982	\$ 1,488,491	\$ (32,491)	-2.14%	3.35%
230	Retirement Contributions	\$ 6,205,595	\$ 6,805,556	\$ 6,713,484	\$ (92,072)	-1.35%	15.09%

240	Tuition Reimbursement	\$ 149,614	\$ 175,000	\$ 175,000	\$ -	0.00%	0.39%
	DESCRIPTION	18/19 ACTUAL	19/20 BUDGET	20/21 BUDGET	VARIANCE	% CHANGE	% OF BUDGET
250	Unemployment Compensation	\$ -	\$ 4,791	\$ -	\$ (4,791)	-100.00%	0.00%
260	Workmen's Compensation	\$ 101,583	\$ 97,191	\$ 98,534	\$ 1,343	1.38%	0.22%
281	Other Post Employment Benefits	\$ 839,723	\$ 877,670	\$ 791,412	\$ (86,258)	-9.83%	1.78%
290	Other Benefits - Severance pay	\$ 51,716	\$ 84,590	\$ 85,185	\$ 595	0.70%	0.19%
	Benefits	\$ 12,678,310	\$ 13,673,670	\$ 13,514,725	\$ (158,945)	-1.16%	30%

300: Services that by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, tax collectors etc.

	DESCRIPTION	18/19 ACTUAL	19/20 BUDGET	20/21 BUDGET	VARIANCE	% CHANGE	% OF BUDGET
300	Purchased Profession&tech Svcs	\$ 509,944	\$ 479,750	\$ 476,012	\$ (3,738)	-0.78%	1.07%
301	Security	\$ 9,190	\$ 14,790	\$ 14,790	\$ -	0.00%	0.03%
322	Prof Svcs - I.U.	\$ 398,357	\$ 550,000	\$ 550,000	\$ -	0.00%	1.24%
323	Professional Educational Svcs - Other Educational	\$ -	\$ 8,092	\$ 8,092	\$ -	0.00%	0.02%
330	Other Professional Svcs	\$ 33,010	\$ 43,500	\$ 43,500	\$ -	0.00%	0.10%
350	Other Prof Svcs - Special Ed	\$ -	\$ -	\$ -	\$ -		0.00%
390	Other Purch Prof & Tech Svcs	\$ 9,185	\$ 100	\$ 100	\$ -	0.00%	0.00%
	Prof & Tech Svcs	\$ 959,686	\$ 1,096,232	\$ 1,092,494	\$ (3,738)	-0.34%	2%

400: Services purchased to operate, repair, maintain and rent property owned and/or used by the district. These services are performed by persons other than district employees.

	DESCRIPTION	18/19 ACTUAL	19/20 BUDGET	20/21 BUDGET	VARIANCE	% CHANGE	% OF BUDGET
411	Disposal Services	\$ 12,624	\$ 14,000	\$ 14,000	\$ -	0.00%	0.03%
412	Snow Plowing Services	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%	0.01%
421	Natural Gas	\$ 97,251	\$ 111,200	\$ 111,200	\$ -	0.00%	0.25%
424	Water/sewage	\$ 44,629	\$ 50,000	\$ 50,000	\$ -	0.00%	0.11%
425	Telephone	\$ 31,248	\$ 28,200	\$ 30,200	\$ 2,000	7.09%	0.07%
430	Repairs & Maint Svcs	\$ 236,719	\$ 152,790	\$ 171,802	\$ 19,012	12.44%	0.39%
441	Rental Of Land & Buildings	\$ 8,160	\$ 8,160	\$ 8,160	\$ -	0.00%	0.02%
442	Rental Of Equip & Vehicles	\$ 120,687	\$ 121,122	\$ 125,000	\$ 3,878	3.20%	0.28%
	Purch Property Svcs	\$ 551,318	\$ 490,472	\$ 515,362	\$ 24,890	5.07%	1%

500: Amounts paid for services rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services.

	<u>DESCRIPTION</u>	<u>18/19 ACTUAL</u>	<u>19/20 BUDGET</u>	<u>20/21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% OF BUDGET</u>
510	Student Transportation Svcs	\$ 82,738	\$ 74,355	\$ 92,929	\$ 18,574	24.98%	0.21%
513	Contracted Carriers	\$ 1,697,064	\$ 1,783,322	\$ 1,790,300	\$ 6,978	0.39%	4.03%
516	Student Transportation Services From The lu	\$ -	\$ -	\$ -	\$ -		0.00%
521	Fire Insurance	\$ 70,912	\$ 74,636	\$ 78,367	\$ 3,731	5.00%	0.18%
522	Automotive Liability Insurance	\$ 5,443	\$ 5,500	\$ 5,775	\$ 275	5.00%	0.01%
523	Gen Property & Liability Ins	\$ 25,515	\$ 27,395	\$ 28,765	\$ 1,370	5.00%	0.06%
529	Other Insurance	\$ 39,997	\$ 49,616	\$ 49,616	\$ -	0.00%	0.11%
532	Postage	\$ 25,040	\$ 30,000	\$ 30,000	\$ -	0.00%	0.07%
538	Transport / Telecommunication Services	\$ 19,814	\$ 22,500	\$ 22,500	\$ -	0.00%	0.05%
540	Advertising	\$ 6,837	\$ 8,500	\$ 8,000	\$ (500)	-5.88%	0.02%
550	Printing & Binding	\$ 7,746	\$ 9,450	\$ 9,450	\$ -	0.00%	0.02%
561	Tuition To Oth Lea In State	\$ 46,062	\$ 57,000	\$ 57,000	\$ -	0.00%	0.13%
562	Tuition To Charter Schools	\$ 908,902	\$ 900,000	\$ 900,000	\$ -	0.00%	2.02%
564	Tuition To Avts	\$ 1,058,174	\$ 1,209,193	\$ 1,260,486	\$ 51,293	4.24%	2.83%
567	Tuition To Approved Private Schools (aps), Private R	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
568	Tuition to Institutions/Rehabilitation Facilities	\$ 156,191	\$ 199,000	\$ 199,000	\$ -	0.00%	0.45%
569	Tuition - Other Special Education	\$ 319,140	\$ 244,000	\$ 244,000	\$ -	0.00%	0.55%
580	Travel/conference Expense	\$ 45,603	\$ 67,610	\$ 69,530	\$ 1,920	2.84%	0.16%
581	Travel	\$ 4,309	\$ 6,500	\$ 6,500	\$ -	0.00%	0.01%
590	Misc Purchased Services	\$ -	\$ -	\$ -	\$ -		0.00%
594	Svc Pur Fr lu For Sp Classes	\$ 781	\$ -	\$ -	\$ -		0.00%
599	Other Misc Purchased Svcs	\$ 21,559	\$ 18,500	\$ 16,000	\$ (2,500)	-13.51%	0.04%
	Other Purchased Svcs	\$ 4,541,827	\$ 4,787,077	\$ 4,868,218	\$ 81,141	1.70%	11%

600: Expenditures for all operational supplies, including freight and handling. Consumable teaching and office items and other supplies necessary for instruction and/or administration are included in this category. Electricity for buildings is also in this category.

	<u>DESCRIPTION</u>	<u>18/19 ACTUAL</u>	<u>19/20 BUDGET</u>	<u>20/21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% OF BUDGET</u>
610	General Supplies-education	\$ 711,113	\$ 557,947	\$ 575,925	\$ 17,978	3.22%	1.29%
622	Electricity	\$ 278,461	\$ 376,200	\$ 301,200	\$ (75,000)	-19.94%	0.68%
626	Gasoline	\$ 10,757	\$ 7,750	\$ 8,250	\$ 500	6.45%	0.02%
631	Food	\$ 964	\$ 900	\$ 1,000	\$ 100	11.11%	0.00%
640	Books & Periodicals	\$ 57,408	\$ 73,360	\$ 70,350	\$ (3,010)	-4.10%	0.16%
648	Technology Software	\$ 148,354	\$ 158,048	\$ 202,036	\$ 43,988	27.83%	0.45%

[illegible]

DEBT SERVICE FUND BUDGET 2020-21

06/15/20

		2018-19 actual	2018-19 actual	2019-20 proj	2020-21 Proj
Debt Service Fund					
	Beginning Fund Balance 07/01	\$ 1,642,106	\$ 1,646,583	\$ 1,511,150	\$ 1,254,685
Revenues					
	Interest Earned	\$ 25,000	\$ 55,316	\$ 32,000	\$ 4,500
	Transfer in from Capital Projects	\$ -	\$ -	\$ -	\$ -
	Transfer from General Fund	\$ 2,809,400	\$ 2,809,400	\$ 3,100,000	\$ 3,200,000
	Transfer from General Surplus	\$ -	\$ -	\$ -	\$ -
Total		\$ 2,834,400	\$ 2,864,716	\$ 3,132,000	\$ 3,204,500
Expenses		2018-19 budget	2018-19 proj	2019-20 proj	2020-21 Proj
	2012 Series A bonds	\$ 491,890	\$ 491,890	\$ 27,398	\$ -
	2012 Series B bonds	\$ 199,270	\$ 199,270	\$ 71,558	\$ -
	2013 Series	\$ 348,710	\$ 348,710	\$ 95,305	\$ -
	2014 Series A bonds	\$ 1,377,000	\$ 1,377,000	\$ -	\$ -
	2016 Series A bonds	\$ 325,900	\$ 325,900	\$ 2,069,000	\$ 2,072,200
	2018 Series	\$ 257,379	\$ 257,379	\$ 334,738	\$ 563,838
	2019 Series A bonds			\$ 210,910	\$ 294,600
	2019 Series B bonds			\$ 179,563	\$ 259,400
	2019 Series C bonds			\$ 399,993	\$ 516,300
Total		\$ 3,000,149	\$ 3,000,149	\$ 3,388,465	\$ 3,706,338
	Operating Surplus/(Deficit)	\$ (165,749)	\$ (135,433)	\$ (256,465)	\$ (501,838)
	Ending Fund Balance 06/30	\$ 1,476,357	\$ 1,511,150	\$ 1,254,685	\$ 752,847

PROJECTED ANNUAL DEBT SERVICE PAYMENTS
FY 19 - FY 30

(State Reimbursements)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Projected Revenue												
2011 Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2012A Issue	\$ 70,502	\$ 3,927	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2012B Issue	\$ 92,784	\$ 33,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2013 Issue	\$ 88,423	\$ 24,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2014 Issue	\$ -											
2016 Issue	\$ 46,711	\$ 296,546	\$ 297,004	\$ 297,520	\$ 297,062	\$ 275,577						
2018 Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
2019A Issue		\$ 30,229	\$ 42,224	\$ 52,136	\$ 61,832	\$ 94,016	\$ -	\$ -	\$ -	\$ -		
2019B Issue		\$ 83,608	\$ 120,781	\$ 128,557	\$ 110,445	\$ 71,868	\$ 621,088	\$ 1,046,733	\$ 618,667	\$ -		
2019C Issue		\$ 101,427	\$ 130,919	\$ 108,579	\$ 94,455	\$ 87,051	\$ 489,354	\$ 489,281	\$ 722,170	\$ 160,358	\$ -	
Total Revenue	\$ 298,419	\$ 573,222	\$ 590,929	\$ 586,792	\$ 563,793	\$ 528,512	\$ 1,110,442	\$ 1,536,023	\$ 1,340,837	\$ 160,358		
Annual Debt Service												
2011 Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
2012A Issue	\$ 491,890	\$ 27,398	\$ -	\$ -	\$ -	\$ -	\$ -					
2012B Issue	\$ 199,270	\$ 71,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2013 Issue	\$ 348,710	\$ 95,305	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2014 Issue	\$ 1,377,000											
2016 Issue	\$ 325,900	\$ 2,069,000	\$ 2,072,200	\$ 2,075,800	\$ 2,072,600	\$ 1,922,700						
2018 Issue	\$ 257,379	\$ 334,738	\$ 563,838	\$ 558,438	\$ 562,838	\$ 561,638	\$ 504,750	\$ 473,750	\$ 277,300	\$ 2,658,550	\$ 3,134,400	\$ 3,115,750
2019A Issue		\$ 210,910	\$ 294,800	\$ 363,750	\$ 431,400	\$ 655,950	\$ 479,800					
2019B Issue		\$ 179,583	\$ 259,400	\$ 276,100	\$ 237,200	\$ 154,350	\$ 1,333,900	\$ 2,248,050	\$ 1,328,700			
2019C Issue		\$ 399,993	\$ 516,300	\$ 428,200	\$ 372,500	\$ 343,300	\$ 1,929,850	\$ 1,929,800	\$ 2,848,000	\$ 632,400		
Total Expenses	\$ 3,000,149	\$ 3,388,465	\$ 3,706,338	\$ 3,702,288	\$ 3,676,638	\$ 3,637,938	\$ 4,248,300	\$ 4,651,400	\$ 4,454,000	\$ 3,288,950	\$ 3,134,400	\$ 3,115,750
Local Effort	\$ 2,701,730	\$ 2,815,243	\$ 3,115,409	\$ 3,115,496	\$ 3,112,745	\$ 3,109,426	\$ 3,137,858	\$ 3,115,377	\$ 3,113,163	\$ 3,128,592	\$ 3,134,400	\$ 3,115,750
Annual Increase	\$ 402,246	\$ 113,513	\$ 300,166	\$ 87	\$ (2,751)	\$ (3,319)	\$ 28,432	\$ (22,481)	\$ (2,214)	\$ 15,429	\$ 5,808	\$ (18,650)
% State Reimb												
2011 Issue	14.33%	14.33%	14.33%	14.33%	14.33%	14.33%						
2012A Issue	14.33%	14.33%	14.33%	14.33%	14.33%	14.33%						
2012B Issue	46.56%	46.56%	46.56%	46.56%	46.56%	46.56%	46.56%	46.56%	46.56%			
2013 Issue	25.36%	25.36%	25.36%	25.36%	25.36%	25.36%	25.36%	25.36%	25.36%	25.36%		
2014 Issue	0.00%											
2016 Issue	14.33%	14.33%	14.33%	14.33%	14.33%	14.33%						
2018 Issue	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2019A Issue	14.33%	14.33%	14.33%	14.33%	14.33%	14.33%						

2020-21 CAPITAL RESERVE FUND BUDGET

06/15/20

Beginning Fund Balance on 7/1/20				\$ 841,264
Revenues				
Interest Earnings			\$ 4,000	
Transfer in from General Fund			\$ -	
Total Revenues				\$ 4,000
Expenses (Deferred maintenance needs)				
Johnson Controls Maintenance Contract			\$ 81,674	
Total Expenses				\$ 81,674
Surplus/(Deficit)				\$ (77,674)
Ending Fund Balance on 6/30/21				\$ 763,590

2020-21 CAPITAL PROJECTS FUND BUDGET (BOND PROCEEDS)

06/15/20

Beginning Fund Balance on 7/1/20				\$ 963,359
Revenues				
Interest Earnings		\$ 2,500		
Total Revenues				
			\$ 2,500	
Expenses				
Campus parking project bid		\$ 394,600		
Campus parking project other exp		\$ 100,000		
Total Expenses				
			\$ 494,600	
Surplus/(Deficit)				\$ (492,100)
Ending Fund Balance on 6/30/21				\$ 471,259