

**HAMPTON TOWNSHIP SCHOOL DISTRICT**

**2021-2022**

**PROPOSED PRELIMINARY  
BUDGET & PLANNING DOCUMENT**

**HAMPTON TOWNSHIP SCHOOL DISTRICT**

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**TABLE OF CONTENTS**

**SUMMARY..... Page(s) 1-9**

**REVENUE DETAIL..... Page(s) 10-11**

**EXPENDITURE DETAIL.....Page(s) 12-21**

**EXPENDITURE SUMMARY  
by OBJECT.....Page(s) 22**

**REVENUE/EXPENDITURE SUMMARY  
and MILLAGE RATE PROJECTIONS.....Page(s) 23**

# SUMMARY

**HAMPTON TOWNSHIP SCHOOL DISTRICT**  
**2021-22 PROPOSED PRELIMINARY BUDGET & BUDGET PLANNING DOCUMENT**

The Proposed Preliminary Budget and Budget Planning Document is prepared annually to project the financial condition of the District's General Fund for future years based on historical results and trends. The financial projections are used by the School Board and Administration in setting instructional goals, spending policies and tax rates. This document entails the District's effort to present a long-range budgetary planning guide in order to make the most informed and responsible economic decisions for the long-term interest of the District and its residents.

This document also includes the District's 2021-22 Proposed Preliminary Budget. Under Act 1, any District that projects that it will need to raise its tax rate at a rate higher than the State of Pennsylvania's Act 1 index must make a Proposed Preliminary Budget available for public inspection no later than January 28, 2021. Alternatively, a District can opt to approve a "not to exceed" resolution prior to January 28, 2021, stating that it will not raise taxes higher than the Act 1 index – which for the 2021-22 year is 3.0%

Beginning with the 2020-21 year, all the figures in this document are estimated and projected. The four years of projected figures will be subject to many influences – both internal and external. These projections assume a balanced budget for each of the future years (except for the annual use of stabilization funds and unassigned fund balance).

Major factors that will affect the final 2021-22 Budget that are not included in the Planning Document include:

- a.) The State will not release its 2021-22 preliminary education budget until mid-February.
- b.) It is projected that the district will continue the recent annual allocation of \$400,000 of unassigned fund balance for budget years 2021-22 to 2024-25.
- c.) The effect of the Covid-19 pandemic on local revenue collection for the 2020-21 fiscal year are uncertain and will be monitored closely.
- d.) The District has not finalized staffing needs for 2021-22.
- e.) The District has not finalized its department & building budgets.

**2021-22 Proposed Preliminary Budget & Tax Rate:**

Revenue Projections: The General Fund Revenue projection for the 2021-22 fiscal year (with no change to the tax rate) is \$54,377,749 - which is an increase of \$378,165 or 0.70% from the 2020-21 Budget.

Expenditure Projections: The General Fund Expenditure projection for the 2021-22 fiscal year is \$56,229,068 - which is an increase of \$1,104,484 or 2.00% from the 2020-21 Budget. The expenditure budget includes \$210,500 in debt service to fund the debt service for the \$10 million bond issue from December 2020.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2021-22 PROPOSED PRELIMINARY BUDGET & BUDGET PLANNING DOCUMENT**

**2021-22 Proposed Preliminary Budget & Tax Rate (continued):**

The projected shortfall is \$1,851,319. It is recommended that the shortfall be funded as follows:

Shortfall:	\$1,851,319
Use of updated Stabilization Fund:	(575,000)
Use of unassigned fund balance:	<u>(400,000)</u>
 Net Shortfall:	 <b><u>\$876,319</u></b>
Millage Equivalent of Shortfall:	<b><u>0.52 mills</u></b>
 Millage Increase permitted under Act 1 Index:	 0.59 mills

**2020-21 Projected Operating Results / Section 688 Fund Balance Guidelines:**

The 2020-21 school year financial results are under stress due to the Covid-19 pandemic. The pandemic, as predicted and budgeted has harmed local revenues (real estate, earned income and delinquent taxes). These line items were adjusted during the 2020-21 budget to some extent; however the final “picture” will not be clear for several months.

In addition, the District faced many financial hurdles to re-open school this past fall. Funds were included in the 2020-21 budget from the “original” CARES grant and ESSER grant in the amount of \$308,844. However, the expenses necessary to open and remain open will greatly exceed \$308,844. The District incurred unforeseen costs with the advent of the “hybrid-learning” model, which combines in-person and remote learning. These costs included additional staffing, additional costs for the Hampton Online Academy & cyber school enrollments, and protective equipment purchases. Fortunately, the late-2020 federal stimulus bill should provide additional funding to the District to offset some of these costs.

The projected deficit included in the 2020-21 budget was \$1,125,000 and the current projection for the operating deficit is slightly higher at \$1,223,662.

Per Pennsylvania Section 688 guidelines, a School District wishing to balance its budget with a millage rate increase cannot have a projected ending unassigned fund balance greater than 8% of the subsequent year’s gross budget. The District’s June 30, 2020 unassigned fund balance (audited) was \$4,262,456. The projected June 30, 2021 unassigned fund balance is \$3,663,794, which is a decrease of \$598,662 as projected in the financial section of this document.

The projected June 30, 2021 fund balance of \$3,663,794 is 6.52% of the 2021-22 budget and within the 8% unassigned fund balance limitation. This projection is subject to change based on revenues and expenses for the remaining 6 months of the 2020-21 fiscal year and will be updated in April and May 2021.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2021-22 PROPOSED PRELIMINARY BUDGET & BUDGET PLANNING DOCUMENT**

The Act 1 Index impact on the 2021-22 General Fund Budget:

The 2021-22 Act 1 Index for the Hampton Township School District is 3.0%. This index places a limit on any district millage rate increase at 0.59 mills to a total millage of 20.30 (current millage of 19.71 mills + 0.59 mills = 20.30 mills.) Any increase greater than 0.59 mills will require that the District utilize one or more of the State permitted Act 1 exceptions. There are (3) Act 1 exceptions available to school districts as amended by Act 25 of 2011.

1. To pay increases for interest and principal on debt incurred prior to the effective date of Act 1. **The District does not qualify for the debt exception.**
2. To pay for special education cost increases above the index (net of state special education payments). **The District likely is able to qualify for the special education exception based on the increase in special education costs between the 2018-19 and 2019-20 fiscal years.**
3. To make employer contributions to PSERS when the increase in the PSERS employer contribution rate exceeds the index. **The District does not qualify for the PSERS exception.** The “sunset” provision for the Act 1 PSERS exception uses the 2011-12 year as a baseline year for wages – which reduces the millage amount of the PSERS exception each year. The 2021-22 PSERS exception is actually a negative amount.

Stabilization Fund:

The District established the PSERS Rate Stabilization Fund during the 2009-10 fiscal year. The fund allocated \$6.4 million towards future PSERS costs and included a formula to allocate the funds for fifteen budget years. In preparation for the 2020-21 budget amid the uncertainty due to the COVID-19 Pandemic, the District adjusted the original PSERS Rate Stabilization fund for the 2020-21 budget and renamed it the “Stabilization Fund.” The primary goal of the new Stabilization Fund is to add support to the next (3) budget years to maintain educational programs during a likely period of economic uncertainty.

The PSERS Rate Stabilization Fund had \$1.794 million remaining on July 1, 2020 to allocate to future PSERS costs as follows:

2020-21 - \$505,000	2023-24 - \$265,000
2021-22 - \$430,000	2024-25 - \$172,000
2022-23 - \$352,000	2025-26 - \$70,000

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2021-22 PROPOSED PRELIMINARY BUDGET & BUDGET PLANNING DOCUMENT**

Stabilization Fund (continued):

The District used \$425,000 of savings related to the spring 2019 “in person” school closure school savings and \$500,000 or 50% of the existing debt service stabilization fund that is reserved for variable rate debt increases. The readjusted “Stabilization Fund” had \$2.719 million to allocate as follows:

2020-21 - \$625,000	2024-25 - \$300,000
2021-22 - \$575,000	2025-26 - \$200,000
2022-23 - \$525,000	2026-27 - \$94,000
2023-24 - \$400,000	

**Revenues:**

Real Estate Tax:

Real Estate Tax Revenues (discounting millage increases and adjusting for the 2013 reassessment) have increased at an average annual rate of 1.26% over the previous ten years. This growth is primarily due to new residential construction in the District. The District’s real estate tax collection history is as follows:

Year	Current Real Estate Tax Collections	% of Total Levy Collected	\$ Value of a Mill	% Increase in Value of a Mill
2021-22 (Budget)	\$32,446,822	95.00%	1,686,000	0.72%
2020-21 (Projected)	32,150,000	95.00%	1,674,000	(0.24%)
2019-20	31,673,698	95.89%	1,678,000	1.21%
2018-19	30,570,960	95.79%	1,658,000	1.78%
2017-18	29,721,415	95.19%	1,629,000	0.99%
2016-17	28,805,907	94.97%	1,613,000	1.70%
2015-16	27,874,741	94.92%	1,586,000	0.82%
2014-15	27,225,174	95.19%	1,573,000	1.81%
2013-14	26,326,263	95.24%	1,545,000	23.6%*
2012-13	25,822,231	95.48%	1,250,000	0.40%
2011-12	25,715,701	95.44%	1,245,000	1.80%
2010-11	24,867,449	95.58%	1,223,000	0.74%
2009-10	24,500,907	95.18%	1,214,000	1.51%

\* - The large increase in the value of a mill beginning in 2013-14 is due to the 2013 Allegheny County reassessment.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2021-22 PROPOSED PRELIMINARY BUDGET & BUDGET PLANNING DOCUMENT**

**Earned Income Tax:**

Earned Income Tax Revenues have increased at an average of 3.96% annually over the last ten years.

The District’s earned income tax collection history is as follows:

Year	Earned Income Tax Collections	% Increase or (Decrease)
2021-22 (Budget)	\$4,200,000	3.70%
2020-21 (Projected)	4,050,000	(4.34%)
2019-20	4,233,878	4.62% *
2018-19	4,047,052	3.76%
2017-18	3,900,568	(0.07%)
2016-17	3,903,381	1.19%
2015-16	3,857,513	2.20%
2014-15	3,774,071	5.01%
2013-14	3,593,806	(4.25%)
2012-13	3,753,476	17.21%
2011-12	3,202,347	(11.9%)
2010-11	3,636,003	19.96%
2009-10	3,030,789	5.47%

\*- The 2019-20 earned income tax collections included a one-time windfall collection of approximately \$300,000.

**Delinquent Taxes:**

Delinquent Tax collections (including both real estate and earned income tax) decreased by \$64,163 in the 2019-20 year – from \$1,081,275 to \$1,017,212. In the previous five years - delinquent tax collections have ranged from a low of \$891,483 to a high of \$1,568,802. Due to their nature – annual delinquent tax collection fluctuations are common and a five-year average amount is typically the most prudent budget amount.

**Real Estate Transfer Tax:**

Real Estate Transfer tax collections have fluctuated over the previous five years. Collections have been as low as \$404,517 and as high as \$532,876. The current year’s collections are trending higher as they are currently 27% higher than they were at the end of December 2019.

**Interest Earnings:**

District interest earnings are budgeted to decrease as short-term interest rates for CD’s and treasuries have decreased to nearly 0%.



**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2021-22 PROPOSED PRELIMINARY BUDGET & BUDGET PLANNING DOCUMENT**

**State Revenues:**

The preliminary state education budget be released in February 2021. The projections used in this document are for 1% to 2% increases to the basic education and special education funding due to the economic challenges facing the State.

**Expenditures:**

**Salaries:**

District salaries have increased at an average rate of 1.76% annually over the previous ten years. The salaries presented for the 2021-22 proposed preliminary budget are based on the current staffing levels.

The District's salary expenditure history is as follows:

Year	Districtwide Salaries	% Increase from Prior Year
2021-22 (Budget)	\$27,251,470	1.78%
2020-21 (Projected)	26,775,556	4.20%
2019-20	25,697,049	1.50%
2018-19	25,317,975	3.86%
2017-18	24,375,661	2.02%
2016-17	23,893,906	0.5%
2015-16	23,784,708	3.8%
2014-15	22,899,602	3.0%
2013-14	22,236,611	(3.1%)
2012-13	22,969,389	3.5%
2011-12	22,194,789	(1.8%)
2010-11	22,612,566	3.5%
2009-10	21,844,481	1.8%

**Benefits:**

District Benefit changes are primarily determined by the cost of healthcare and the cost of pension contributions to the Pennsylvania Public School Employees' Retirement System (PSERS). Healthcare rates for the 2021-22 fiscal year will not be finalized until March 2021 and a 3% increase is being projected. The 2021-22 PSERS employer contribution rate was set at 34.94% - an increase of 1.25% from the current rate of 34.51%.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2021-22 PROPOSED PRELIMINARY BUDGET & BUDGET PLANNING DOCUMENT**

**Healthcare Premiums:**

Healthcare insurance rates have not been finalized. The expected rate increase for the 2021-22 fiscal year is 2.5% for an estimated increase of \$65,000. Rates should be finalized by March 2021.

District healthcare premiums have increased at an average rate of 3.91% annually over the last ten years.

Historical Healthcare Premiums (Keystone Blue - Family Coverage) are as follows:

Year	Family HMO Premium (Monthly)	Rate% Increase from Prior Year	District Net Healthcare Cost
2021-22 (Budget)	\$1,687	2.5%	\$3,045,000
2020-21	1,646	2.5%	2,971,056
2019-20	1,606	1.9%	2,777,904
2018-19	1,576	1.9%	2,798,650
2017-18	1,546	1.9%	2,760,000
2016-17	1,517	2.2%	2,715,000
2015-16	1,484	2.7%	2,650,000
2014-15	1,444	5.7%	2,575,000
2013-14	1,366	5.0%	2,500,000
2012-13	1,301	4.7%	2,372,000
2011-12	1,242	0.0%	2,381,000
2010-11	1,242	5.0%	2,471,000
2009-10	1,183	4.0%	2,490,000

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2021-22 PROPOSED PRELIMINARY BUDGET & BUDGET PLANNING DOCUMENT**

**Pennsylvania School Employee’s Retirement System (PSERS) Contributions:**

The certified 2021-22 PSERS employer contribution rate is 34.94%. This is an increase of 1.25% from the 2020-21 rate of 34.51%. The recent increases of less than 3% are a welcome relief following the increase of 617% over the previous 10 years.

The 10-year summary of PSERS Employer Contribution Rates is as follows:

Year	Employer Rate	Rate Increase/ (Decrease) from Previous Year	District Net PSERS Cost
2021-22 (Budget)	34.94%	1.25%	\$4,597,000
2020-21 (Projected)	34.51%	0.6%	4,450,000
2019-20	34.29%	2.6%	4,243,000
2018-19	33.43%	2.6%	4,080,000
2017-18	32.57%	8.5%	3,845,000
2016-17	30.03%	16.2%	3,427,000
2015-16	25.84%	20.7%	2,922,000
2014-15	21.40%	26.4%	2,354,000
2013-14	16.93%	36.9%	1,791,000
2012-13	12.36%	42.9%	1,341,000
2011-12	8.65%	53.4%	923,000
2010-11	5.64%	18.0%	610,000
2009-10	4.78%	0.4%	540,000

**A.W. Beattie Hampton Share:**

The projected contributions to the A.W. Beattie program (operating budget & debt service) are currently projected to increase by \$60,083 from \$689,917 to \$750,000. The projected increase is due to increased enrollment for Hampton students at A.W. Beattie.

**Debt Service:**

The District’s debt service payments for its currently outstanding bond issues, its share of the AW Beattie bond issue and bond fees such as liquidity and remarketing will total \$5,100,000.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2021-22 PROPOSED PRELIMINARY BUDGET & BUDGET PLANNING DOCUMENT**

**Hampton High School Construction / Renovation Funding:**

The District issued bonds in the amount of \$10 million in December 2020 to fund a portion of Phase I of the High School Construction / Renovation project. The annual debt service for this bond issue is \$210,500 and is included in the 2021-22 budget.

The District will evaluate the feasibility of adding similar debt service for an additional \$10 million bond issue into the 2021-22 budget or the 2022-23 budget. Currently, there is not the ability to add the additional debt service to the 2021-22 budget and remain within the Act 1 Index. One of the primary goals of the budget development / refinement this spring will be to add these funds to the final 2021-22 budget.

## **REVENUE DETAIL**

**REVENUES BY FUNCTION**

	2016-17 <u>ACTUAL</u>	2017-18 <u>ACTUAL</u>	2018-19 <u>ACTUAL</u>	2019-20 <u>ACTUAL</u>	2020-21 <u>BUDGET</u>	2020-21 <u>PROJECTED</u>	2021-22 <u>BUDGET</u>	2022-23 <u>PROJECTED</u>	2023-24 <u>PROJECTED</u>	2024-25 <u>PROJECTED</u>
<b>LOCAL SOURCES</b>										
6111 REAL ESTATE TAX @ 19.71 mills	28,805,907	29,721,415	30,570,960	31,673,698	32,221,273	32,150,000	32,446,822	32,738,843	33,049,862	33,963,836
6112 INTERIM REAL ESTATE TAXES	160,403	99,696	275,559	106,634	125,000	75,000	125,000	200,000	200,000	150,000
6113 PUBLIC UTILITY TAX	36,701	34,472	35,620	32,255	35,000	35,000	35,000	35,000	35,000	35,000
6151 EARNED INCOME TAX	3,903,381	3,900,568	4,047,052	4,233,879	4,050,000	4,050,000	4,200,000	4,326,000	4,455,780	4,588,453
6153 REAL ESTATE TFR TAX	404,517	453,619	532,876	490,356	450,000	600,000	500,000	500,000	500,000	500,000
6400 DELINQUENT TAXES	1,568,902	891,483	1,081,375	1,017,212	1,100,000	950,000	1,100,000	1,150,000	1,150,000	1,150,000
6510 INTEREST ON INVESTMENTS	114,121	243,620	440,176	281,487	35,000	35,000	50,000	75,000	100,000	125,000
6929 FEDERAL FUNDS FROM IU	241,138	254,473	265,820	313,498	270,000	284,000	290,000	290,000	290,000	290,000
6941 TUITION		4,977								
6944 RECEIPTS FROM OTHER LEAS		1,561								
6990 OTHER	114,683	105,176	96,354	88,438	150,000	75,000	150,000	165,000	165,000	165,000
<b>TOTAL LOCAL</b>	35,349,653	35,709,489	37,349,353	38,237,457	38,436,273	38,264,000	38,896,822	39,479,843	39,945,642	40,368,289
<b>STATE SOURCES</b>										
7110 BASIC INSTRUCTION	4,987,827	5,048,171	5,113,574	5,188,125	5,188,150	5,188,150	5,240,032	5,357,932	5,478,486	5,601,752
7160 TUITION			115,599	111,529	120,000	120,000	110,000	110,000	110,000	110,000
7170 CHARTER SCHOOL										
7270 SPECIAL EDUCATION	1,498,472	1,505,547	1,523,499	1,546,169	1,543,829	1,543,829	1,574,706	1,610,136	1,646,365	1,683,408
7310 TRANSPORTATION	709,569	761,257	742,187	760,078	775,000	775,000	775,000	790,500	806,310	822,436
7320 RENTAL (DEBT REIMB) PAYMENTS	662,423	598,746	580,528	561,309	559,211	559,211	559,212	550,000	550,000	550,000
7330 HEALTH SERVICES	64,015	63,056	60,499	60,910	62,500	62,500	61,000	61,000	61,000	61,000
7340 STATE PROPERTY TAX ALLOCATION	861,230	858,898	859,538	858,364	859,023	859,023	859,000	860,000	860,000	860,000
7810 SOCIAL SECURITY SUBSIDY	894,487	917,470	948,374	964,439	1,000,000	1,015,000	1,024,655	1,024,655	1,052,713	1,084,294
7820 RETIREMENT SUBSIDY	3,422,943	3,842,302	4,088,773	4,245,899	4,417,000	4,445,000	4,597,323	4,597,323	4,818,400	4,952,952
7900 OTHER SUBSIDIES	294,130	294,130	297,538	553,376	712,598	742,598	350,000	350,000	350,000	350,000
<b>TOTAL STATE</b>	13,395,096	13,889,577	14,330,109	14,850,198	15,237,311	15,310,311	15,150,927	15,311,547	16,033,273	16,375,841

**REVENUES BY FUNCTION**

	2016-17 <u>ACTUAL</u>	2017-18 <u>ACTUAL</u>	2018-19 <u>ACTUAL</u>	2019-20 <u>ACTUAL</u>	2020-21 <u>BUDGET</u>	2020-21 <u>PROJECTED</u>	2021-22 <u>BUDGET</u>	2022-23 <u>PROJECTED</u>	2023-24 <u>PROJECTED</u>	2024-25 <u>PROJECTED</u>
<b>FEDERAL SOURCES</b>										
8513 TITLE 1	195,372	191,232	163,240	139,040	180,000	190,000	190,000	190,000	190,000	190,000
8560 TITLE 2	47,166	70,580	55,029	46,089	60,000	60,000	60,000	60,000	60,000	60,000
8570 TITLE 4,5				12,219	-	-	-	-	-	-
8600 CARES ACT FUNDING				20,816	-	350,000	-	-	-	-
8900 OTHER GRANTS - INCL ACCESS	714	202,961	68,599	68,833	75,000	98,000	75,000	75,000	75,000	75,000
<b>TOTAL FEDERAL</b>	<b>243,252</b>	<b>464,773</b>	<b>286,868</b>	<b>286,997</b>	<b>325,000</b>	<b>698,000</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>
<b>OTHER SOURCES</b>										
9300 CAPITAL PROJECTS TFR	-	-	-	-	1,000	1,000	-	-	-	-
9400 SALE OF ASSETS	28	-	4,150	-	-	-	5,000	5,000	5,000	5,000
9700 FINANCING PROCEEDS					-	-	-	-	-	-
<b>TOTAL OTHER</b>	<b>28</b>	<b>-</b>	<b>4,150</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL REVENUES</b>	<b>48,988,029</b>	<b>50,063,849</b>	<b>51,970,480</b>	<b>53,374,652</b>	<b>53,899,584</b>	<b>54,273,311</b>	<b>54,377,749</b>	<b>55,121,390</b>	<b>56,308,915</b>	<b>57,074,131</b>
<b>PERCENTAGE CHANGE</b>	<b>4.15%</b>	<b>2.20%</b>	<b>3.81%</b>	<b>2.70%</b>	<b>1.17%</b>	<b>1.68%</b>	<b>0.70%</b>	<b>1.37%</b>	<b>2.15%</b>	<b>1.36%</b>
Local Revenue	72.2%	71.3%	71.9%	71.6%	71.2%	70.5%	71.5%	71.6%	70.9%	70.7%
State Revenue	27.3%	27.7%	27.6%	27.8%	28.2%	28.2%	27.9%	27.8%	28.5%	28.7%
Federal Revenue	0.5%	0.9%	0.6%	0.5%	0.6%	1.3%	0.6%	0.6%	0.6%	0.6%
Other Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Real Estate Revenue	58.8%	59.4%	58.8%	59.3%	59.7%	59.2%	59.7%	59.4%	58.7%	58.5%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

# **EXPENDITURE DETAIL**



**EXPENDITURES BY MAJOR FUNCTION**

	2016-17 <u>ACTUAL</u>	2017-18 <u>ACTUAL</u>	2018-19 <u>ACTUAL</u>	2019-20 <u>ACTUAL</u>	2020-21 <u>BUDGET</u>	2020-21 <u>PROJECTED</u>	2021-22 <u>BUDGET</u>	2022-23 <u>PROJECTED</u>	2023-24 <u>PROJECTED</u>	2024-25 <u>PROJECTED</u>
<b>1000 INSTRUCTIONAL SERVICES</b>										
100 SALARIES	16,554,972	16,968,742	17,687,528	17,964,881	18,514,809	18,672,066	18,949,907	19,483,404	20,067,906	20,662,944
200 BENEFITS	8,339,422	8,944,990	9,370,143	9,607,160	9,994,303	10,079,191	10,339,106	10,742,332	11,172,025	11,484,842
300 PROF. SERVICES	382,960	442,116	600,907	758,357	576,198	770,698	592,043	603,884	615,962	628,281
400 PROPERTY SVCS.	70,416	73,433	71,227	61,733	106,800	106,800	109,737	111,932	114,170	116,454
500 OTHER SERVICES	1,213,013	1,376,687	1,581,582	1,546,837	1,635,026	1,838,417	1,646,294	1,694,320	1,737,706	1,781,461
600 SUPPLIES	515,289	508,119	505,597	619,035	681,624	681,624	559,184	570,368	581,775	593,411
700 PROPERTY	294,794	367,171	364,798	381,639	197,210	197,210	202,633	206,686	210,820	215,036
800 OTHER OBJECTS	3,618	4,006	4,412	2,175	7,320	7,320	7,521	7,672	7,825	7,982
TOTAL	27,374,484	28,685,264	30,186,194	30,941,817	31,713,290	32,353,326	32,406,427	33,420,597	34,508,190	35,490,409
<b>2000 SUPPORT SERVICES</b>										
100 SALARIES	6,671,605	6,715,913	6,920,245	7,020,700	7,402,588	7,402,588	7,597,157	7,790,493	8,034,373	8,275,574
200 BENEFITS	3,329,303	3,620,336	3,768,515	3,838,738	3,958,741	3,958,741	4,117,397	4,277,976	4,449,095	4,573,670
300 PROF. SERVICES	652,443	615,539	647,129	667,112	647,250	647,250	665,049	678,697	692,625	706,842
400 PROPERTY SVCS.	380,518	410,742	370,175	436,426	420,973	455,667	432,550	441,543	450,725	460,099
500 OTHER SERVICES	2,542,285	2,612,323	2,773,249	2,512,694	2,969,398	2,956,881	3,057,245	3,144,598	3,234,481	3,313,443
600 SUPPLIES	1,215,882	1,171,327	1,176,793	1,174,076	1,232,101	1,301,101	1,268,274	1,303,494	1,328,993	1,357,034
700 PROPERTY	136,368	157,507	123,853	140,794	84,256	84,256	86,573	88,305	90,071	91,872
800 OTHER OBJECTS	28,780	59,229	29,964	29,790	39,254	39,254	40,285	41,246	42,230	43,238
TOTAL	14,957,184	15,362,916	15,809,923	15,820,300	16,794,561	16,845,758	17,264,530	17,766,351	18,323,593	18,821,772

**EXPENDITURES BY MAJOR FUNCTION**

	<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 ACTUAL</u>	<u>2020-21 BUDGET</u>	<u>2020-21 PROJECTED</u>	<u>2021-22 BUDGET</u>	<u>2022-23 PROJECTED</u>	<u>2023-24 PROJECTED</u>	<u>2024-25 PROJECTED</u>
<b>3000 NON-INSTRUCTIONAL SERVICES</b>										
100 SALARIES	667,329	691,006	710,202	711,467	700,902	700,902	704,407	723,778	743,682	764,133
200 BENEFITS	224,907	249,915	284,731	254,229	288,692	288,692	298,652	310,299	322,711	331,747
300 PROF. SERVICES	25,625	26,265	26,921	32,952	28,300	28,300	29,078	29,805	30,550	31,314
400 PROPERTY SVCS.	23,310	25,103	16,458	23,409	21,750	21,750	22,348	22,907	23,479	24,066
500 OTHER SERVICES	192,748	198,501	190,501	154,253	180,250	180,250	185,207	188,911	192,689	196,543
600 SUPPLIES	124,845	111,899	107,819	129,661	86,550	86,550	88,930	90,709	92,523	94,373
700 PROPERTY	105,643	0	15,234	16,207	8,300	8,300	8,528	0	0	0
800 OTHER OBJECTS	10,645	13,226	15,527	13,313	20,400	20,400	20,961	21,380	21,808	22,244
TOTAL	1,375,052	1,315,915	1,347,393	1,335,491	1,335,144	1,335,144	1,358,111	1,387,789	1,427,443	1,464,421
<b>5000 OTHER FINANCING USES</b>										
800 OTHER OBJECTS	0	0	8,991	155,398	25,000	25,000	25,000	25,000	25,000	25,000
900 OTHER USES	6,028,822	5,242,865	5,263,723	5,300,611	5,296,589	4,937,745	5,175,000	5,400,000	5,460,000	5,400,000
TOTAL	6,028,822	5,242,865	5,272,714	5,456,009	5,321,589	4,962,745	5,200,000	5,425,000	5,425,000	5,425,000
<b>TOTAL ALL FUNCTIONS</b>	<b>49,735,542</b>	<b>50,606,960</b>	<b>52,616,224</b>	<b>53,553,617</b>	<b>55,124,584</b>	<b>55,496,973</b>	<b>56,229,068</b>	<b>57,999,738</b>	<b>59,684,226</b>	<b>61,201,602</b>
Instruction	<u>55.0%</u>	<u>56.7%</u>	<u>57.4%</u>	<u>57.8%</u>	<u>57.5%</u>	<u>58.3%</u>	<u>57.6%</u>	<u>57.6%</u>	<u>57.8%</u>	<u>58.0%</u>
Support	<u>30.1%</u>	<u>30.4%</u>	<u>30.0%</u>	<u>29.5%</u>	<u>30.4%</u>	<u>30.4%</u>	<u>30.7%</u>	<u>30.6%</u>	<u>30.7%</u>	<u>30.8%</u>
Non-instructional Support	<u>2.8%</u>	<u>2.6%</u>	<u>2.6%</u>	<u>2.5%</u>	<u>2.4%</u>	<u>2.4%</u>	<u>2.4%</u>	<u>2.4%</u>	<u>2.4%</u>	<u>2.4%</u>
Other Financing Uses	<u>12.1%</u>	<u>10.4%</u>	<u>10.0%</u>	<u>10.2%</u>	<u>9.7%</u>	<u>8.9%</u>	<u>9.2%</u>	<u>9.4%</u>	<u>9.1%</u>	<u>8.9%</u>
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>

**EXPENDITURES BY FUNCTION**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2020-21 PROJECTED	2021-22 BUDGET	2022-23 PROJECTED	2023-24 PROJECTED	2024-25 PROJECTED
<b>1100 INSTRUCTIONAL SERVICES</b>										
REGULAR INSTRUCTION										
100 SALARIES	14,656,832	14,997,464	15,553,539	15,624,739	16,060,652	16,197,168	16,438,077	16,911,220	17,418,556	17,934,113
200 BENEFITS	7,375,846	7,907,118	8,243,704	8,388,325	8,677,842	8,751,705	8,977,331	9,327,447	9,700,545	9,972,160
300 PROF. SERVICES	86,897	95,915	172,834	306,465	180,500	375,000	185,464	189,173	192,956	196,816
400 PROPERTY SVCS.	58,220	58,934	60,416	57,761	96,800	96,800	99,462	101,451	103,480	105,550
500 OTHER SERVICES	183,831	201,909	346,638	348,465	507,947	575,000	465,406	474,714	484,209	493,893
600 SUPPLIES	476,553	478,163	445,628	566,303	650,891	650,891	502,608	512,658	522,911	533,370
700 PROPERTY	292,514	367,171	361,298	381,639	197,210	197,210	202,633	206,886	210,820	215,036
800 OTHER OBJECTS	3,618	4,006	4,412	2,175	7,320	7,320	7,521	7,672	7,825	7,982
TOTAL	23,134,311	24,110,680	25,188,469	25,675,872	26,379,262	26,851,093	26,878,501	27,731,021	28,641,303	29,458,919
<b>1200 SPECIAL INSTRUCTION</b>										
100 SALARIES	1,889,436	1,967,118	2,129,485	2,330,972	2,440,157	2,460,898	2,497,501	2,557,426	2,634,148	2,713,173
200 BENEFITS	959,125	1,035,628	1,124,003	1,215,417	1,308,851	1,319,976	1,354,006	1,406,813	1,463,085	1,504,051
300 PROF. SERVICES	296,063	346,201	428,073	451,892	395,698	395,698	406,580	414,711	423,006	431,466
400 PROPERTY SVCS.	-	-	-	-	-	-	-	-	-	-
500 OTHER SERVICES	404,973	531,449	573,432	508,005	413,662	550,000	435,888	444,606	453,498	462,568
600 SUPPLIES	38,736	29,956	59,969	52,732	30,733	30,733	56,578	57,710	58,864	60,041
700 PROPERTY	2,280	-	3,500	-	-	-	-	-	-	-
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	-	-
TOTAL	3,590,613	3,910,352	4,318,462	4,558,018	4,589,101	4,757,306	4,750,553	4,881,265	5,032,601	5,171,299

**EXPENDITURES BY FUNCTION**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2020-21 PROJECTED	2021-22 BUDGET	2022-23 PROJECTED	2023-24 PROJECTED	2024-25 PROJECTED
<b>1300 VOCATIONAL INSTRUCTION</b>										
100 SALARIES	-	-	-	-	-	-	-	-	-	-
200 BENEFITS	-	-	-	-	-	-	-	-	-	-
300 PROF. SERVICES	-	-	-	-	-	-	-	-	-	-
400 PROPERTY SVCS.	-	-	-	-	-	-	-	-	-	-
500 OTHER SERVICES	622,208	641,014	653,058	689,917	713,417	713,417	745,000	775,000	800,000	825,000
600 SUPPLIES	-	-	-	-	-	-	-	-	-	-
TOTAL	622,209	641,014	653,058	689,917	713,417	713,417	745,000	775,000	800,000	825,000
<b>1400 OTHER INSTRUCTION</b>										
100 SALARIES	8,704	4,160	4,504	9,170	14,000	14,000	14,328	14,759	15,202	15,658
200 BENEFITS	4,451	2,244	2,436	3,418	7,510	7,510	7,769	8,072	8,395	8,630
300 PROF. SERVICES	-	-	-	-	-	-	-	-	-	-
400 PROPERTY SVCS.	12,196	14,499	10,811	3,972	10,000	10,000	10,275	10,481	10,690	10,904
500 OTHER SERVICES	2,000	2,315	8,454	450	-	-	-	-	-	-
600 SUPPLIES	-	-	-	-	-	-	-	-	-	-
700 PROPERTY	-	-	-	-	-	-	-	-	-	-
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	-	-
TOTAL	27,351	23,218	26,205	17,010	31,510	31,510	32,373	33,311	34,287	35,192
<b>TOTAL INSTRUCTION</b>	<b>27,374,484</b>	<b>28,685,264</b>	<b>30,186,194</b>	<b>30,941,817</b>	<b>31,713,290</b>	<b>32,353,326</b>	<b>32,406,427</b>	<b>33,420,597</b>	<b>34,508,190</b>	<b>35,490,409</b>

**EXPENDITURES BY FUNCTION**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2020-21 PROJECTED	2021-22 BUDGET	2022-23 PROJECTED	2023-24 PROJECTED	2024-25 PROJECTED
<b>SUPPORT SERVICES</b>										
2100 PUPIL PERSONNEL										
100 SALARIES	1,028,319	1,027,179	1,041,052	1,108,524	1,123,405	1,123,405	1,149,805	1,174,299	1,209,528	1,245,814
200 BENEFITS	519,482	549,899	586,317	599,501	603,630	603,630	624,455	648,909	674,761	693,655
300 PROF. SERVICES	13,224	43,183	45,977	46,580	55,774	55,774	57,308	58,454	59,623	60,815
400 PROPERTY SVCS.	-	-	-	-	-	-	-	-	-	-
500 OTHER SERVICES	2,096	1,169	1,704	1,629	110	110	113	115	118	120
600 SUPPLIES	2,890	7,045	5,149	7,649	13,785	13,785	14,164	14,447	14,736	15,031
700 PROPERTY	-	-	-	-	-	-	-	-	-	-
800 OTHER OBJECTS	841	771	671	838	1,439	1,439	1,479	1,508	1,538	1,569
TOTAL	1,566,792	1,629,246	1,650,870	1,762,721	1,798,143	1,798,143	1,847,324	1,897,633	1,960,305	2,017,004
<b>INSTRUCTIONAL STAFF</b>										
2200 INSTRUCTIONAL STAFF										
100 SALARIES	595,017	606,527	635,005	626,016	727,016	727,016	744,101	766,424	794,417	818,249
200 BENEFITS	305,777	387,510	416,991	367,329	370,150	370,150	405,000	420,795	437,627	449,880
300 PROF. SERVICES	65,791	81,002	96,585	102,204	68,556	68,556	70,441	71,850	73,287	74,753
400 PROPERTY SVCS.	110	1,215	1,774	765	2,550	2,550	2,620	2,673	2,726	2,780
500 OTHER SERVICES	29,542	7,643	21,940	10,977	19,100	19,100	19,625	20,018	20,418	20,826
600 SUPPLIES	77,595	115,246	126,229	124,132	149,441	149,441	153,551	156,622	159,754	162,949
700 PROPERTY	172	327	-	-	-	-	-	-	-	-
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	-	-
TOTAL	1,074,004	1,199,470	1,298,524	1,231,423	1,336,813	1,336,813	1,395,338	1,438,381	1,488,229	1,529,438

**EXPENDITURES BY FUNCTION**

	2016-17 <u>ACTUAL</u>	2017-18 <u>ACTUAL</u>	2018-19 <u>ACTUAL</u>	2019-20 <u>ACTUAL</u>	2020-21 <u>BUDGET</u>	2020-21 <u>PROJECTED</u>	2021-22 <u>BUDGET</u>	2022-23 <u>PROJECTED</u>	2023-24 <u>PROJECTED</u>	2024-25 <u>PROJECTED</u>
<b>2300 ADMINISTRATION</b>										
100 SALARIES	1,944,344	1,881,186	1,889,103	1,907,150	2,048,840	2,048,840	2,105,183	2,158,602	2,228,360	2,295,210
200 BENEFITS	944,152	973,680	1,011,795	1,048,931	1,105,580	1,105,580	1,143,723	1,188,328	1,235,861	1,270,465
300 PROF. SERVICES	540,383	414,738	439,996	444,602	425,320	425,320	437,016	445,757	454,672	463,765
400 PROPERTY SVCS.	7,696	8,099	8,198	8,773	8,700	8,700	8,939	9,118	9,300	9,486
500 OTHER SERVICES	104,702	110,964	134,575	190,245	118,950	118,950	122,221	124,666	127,159	129,702
600 SUPPLIES	57,541	40,449	44,533	66,595	54,601	54,601	56,103	57,225	58,369	59,536
700 PROPERTY	1,189	71	270	539	270	270	277	283	289	294
800 OTHER OBJECTS	26,312	54,698	26,573	27,274	31,467	31,467	32,332	33,141	33,969	34,818
TOTAL	3,626,319	3,483,885	3,555,043	3,694,109	3,793,728	3,793,728	3,905,795	4,017,118	4,147,978	4,263,278
<b>2400 PUPIL HEALTH</b>										
100 SALARIES	274,347	287,810	316,275	295,268	344,526	344,526	353,139	363,733	374,645	385,885
200 BENEFITS	136,582	151,205	163,375	136,368	184,795	184,795	191,170	198,626	206,571	212,355
300 PROF. SERVICES	11,250	14,023	22,650	13,581	12,400	12,400	12,741	12,996	13,256	13,521
400 PROPERTY SVCS.	1,060	-	250	-	300	300	308	314	321	327
500 OTHER SERVICES	306	306	353	646	652	652	670	683	697	711
600 SUPPLIES	5,651	6,084	10,188	7,722	9,124	9,124	9,375	9,562	9,754	9,949
700 PROPERTY	-	-	-	-	-	-	-	-	-	-
800 OTHER OBJECTS	-	-	-	-	3,848	3,848	3,906	3,984	4,024	4,084
TOTAL	429,196	459,428	513,091	453,565	555,645	555,645	571,309	589,860	609,267	626,832

**EXPENDITURES BY FUNCTION**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2020-21 PROJECTED	2021-22 BUDGET	2022-23 PROJECTED	2023-24 PROJECTED	2024-25 PROJECTED
<b>2500 FISCAL SERVICES</b>										
100 SALARIES	272,397	276,649	281,839	288,125	295,745	295,745	303,139	312,233	321,600	331,248
200 BENEFITS	138,525	148,375	152,606	162,417	159,026	159,026	164,512	170,928	177,766	182,743
300 PROF. SERVICES	9,306	12,387	3,414	10,773	13,400	13,400	13,769	14,044	14,325	14,611
400 PROPERTY SVCS.	2,049	1,993	1,704	1,473	2,500	2,500	2,569	2,620	2,673	2,726
500 OTHER SERVICES	4,851	2,800	2,212	2,364	4,500	4,500	4,624	4,716	4,811	4,907
600 SUPPLIES	7,458	6,799	5,393	5,455	7,500	7,500	7,706	7,860	8,018	8,178
700 PROPERTY	-	-	-	-	-	-	-	-	-	-
800 OTHER OBJECTS	1,564	3,725	2,675	1,629	2,500	2,500	2,569	2,633	2,699	2,766
<b>TOTAL</b>	<b>436,150</b>	<b>452,728</b>	<b>449,643</b>	<b>472,236</b>	<b>485,171</b>	<b>485,171</b>	<b>498,867</b>	<b>515,035</b>	<b>531,889</b>	<b>547,179</b>
<b>2600 OPERATION AND MAINTENANCE OF PLANT SERVICES</b>										
100 SALARIES	2,063,343	2,140,348	2,230,942	2,275,704	2,318,920	2,318,920	2,382,690	2,444,171	2,517,496	2,593,021
200 BENEFITS	1,041,354	1,147,378	1,192,458	1,235,017	1,244,188	1,244,188	1,287,112	1,337,310	1,390,802	1,429,745
300 PROF. SERVICES	2,400	-	-	5,525	-	-	-	-	-	-
400 PROPERTY SVCS.	280,402	328,044	292,462	317,705	340,286	375,000	349,644	356,637	363,769	371,045
500 OTHER SERVICES	169,257	172,831	146,352	91,192	212,140	225,000	217,974	222,333	226,780	231,316
600 SUPPLIES	946,453	947,405	950,625	911,612	916,000	985,000	943,480	971,784	991,220	1,011,044
700 PROPERTY	135,007	157,109	123,583	140,225	83,986	83,986	86,296	88,022	89,782	91,578
800 OTHER OBJECTS	63	35	45	49	-	-	-	-	-	-
<b>TOTAL</b>	<b>4,638,279</b>	<b>4,893,150</b>	<b>4,936,467</b>	<b>4,977,029</b>	<b>5,115,520</b>	<b>5,232,094</b>	<b>5,267,196</b>	<b>5,420,257</b>	<b>5,579,850</b>	<b>5,727,748</b>

**EXPENDITURES BY FUNCTION**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2020-21 PROJECTED	2021-22 BUDGET	2022-23 PROJECTED	2023-24 PROJECTED	2024-25 PROJECTED
<b>2700 PUPIL TRANSPORTATION</b>										
100 SALARIES	22,952	23,432	24,343	24,816	30,952	30,952	31,803	32,916	34,068	35,261
200 BENEFITS	11,813	12,629	13,230	13,971	16,602	16,602	17,175	17,845	18,558	19,078
300 PROF. SERVICES	4,050	4,050	11,642	4,050	4,400	4,400	4,521	4,611	4,704	4,798
400 PROPERTY SVCS.	-	-	-	2,111,722	2,475,377	2,450,000	-	2,626,127	2,704,911	2,772,534
500 OTHER SERVICES	2,141,370	2,205,680	2,323,939	34	-	-	2,549,638	-	-	-
600 SUPPLIES	17	17	34	34	-	-	-	-	-	-
TOTAL	2,180,002	2,245,808	2,373,188	2,154,593	2,527,331	2,501,954	2,603,137	2,681,500	2,762,242	2,831,671
<b>2800 CENTRAL SERVICES</b>										
100 SALARIES	470,886	472,782	501,686	497,097	513,184	513,184	527,297	538,115	554,259	570,887
200 BENEFITS	231,818	249,660	261,743	275,204	274,770	274,770	284,250	295,335	307,149	315,749
300 PROF. SERVICES	6,039	46,156	26,865	39,797	67,400	67,400	69,254	70,985	72,759	74,578
400 PROPERTY SVCS.	89,201	71,391	65,787	107,710	66,637	66,637	68,470	70,181	71,936	73,734
500 OTHER SERVICES	41,527	62,076	92,041	58,573	90,253	90,253	92,735	95,053	97,430	99,865
600 SUPPLIES	118,337	48,282	34,642	50,877	81,650	81,650	83,895	85,993	88,143	90,346
700 PROPERTY	-	-	-	-	-	-	-	-	-	-
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	-	-
TOTAL	957,808	950,347	982,764	1,029,258	1,093,894	1,093,894	1,125,899	1,155,663	1,191,675	1,225,160



**EXPENDITURES BY FUNCTION**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2020-21 PROJECTED	2021-22 BUDGET	2022-23 PROJECTED	2023-24 PROJECTED	2024-25 PROJECTED
<b>2900 OTHER SUPPORT SERVICES</b>										
100 SALARIES	-	-	-	-	-	-	-	-	-	-
200 BENEFITS	-	-	-	-	-	-	-	-	-	-
300 PROF. SERVICES	-	-	-	-	-	-	-	-	-	-
400 PROPERTY SVCS.	-	-	-	-	-	-	-	-	-	-
500 OTHER SERVICES	48,634	48,854	50,133	45,346	48,316	48,316	49,645	50,886	52,158	53,462
600 SUPPLIES	-	-	-	-	-	-	-	-	-	-
700 PROPERTY	-	-	-	-	-	-	-	-	-	-
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	-	-
TOTAL	48,634	48,854	50,133	45,346	48,316	48,316	49,645	50,886	52,158	53,462
TOTAL SUPPORT SERVICES	14,957,184	15,362,916	15,809,923	15,820,300	16,754,561	16,845,758	17,264,530	17,766,351	18,323,593	18,821,772
<b>NONINSTRUCTIONAL SERVICES</b>										
<b>3200 STUDENT ACTIVITIES</b>										
100 SALARIES	667,329	691,006	710,202	711,467	700,902	700,902	704,407	723,778	743,682	764,133
200 BENEFITS	224,907	249,915	264,731	254,229	288,692	288,692	298,652	310,299	322,711	331,747
300 PROF. SERVICES	25,625	26,265	26,921	32,952	28,300	28,300	29,078	29,805	30,550	31,314
400 PROPERTY SVCS.	23,310	25,103	16,458	23,409	21,750	21,750	22,348	22,907	23,479	24,066
500 OTHER SERVICES	192,748	198,501	190,501	154,253	180,250	180,250	185,207	188,911	192,689	196,543
600 SUPPLIES	124,845	111,899	107,819	129,661	86,550	86,550	88,930	90,709	92,523	94,373
700 PROPERTY	105,643	-	15,234	16,207	8,300	8,300	8,528	-	-	-
800 OTHER OBJECTS	10,645	13,226	15,527	13,313	20,400	20,400	20,961	21,380	21,808	22,244
TOTAL	1,375,052	1,315,915	1,347,393	1,335,491	1,335,144	1,335,144	1,358,111	1,387,789	1,427,443	1,464,421
TOTAL NONINSTRUCTIONAL SERVICES	1,375,052	1,315,915	1,347,393	1,335,491	1,335,144	1,335,144	1,358,111	1,387,789	1,427,443	1,464,421

**EXPENDITURES BY FUNCTION**

	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>ACTUAL</u>	<u>2020-21</u> <u>BUDGET</u>	<u>2020-21</u> <u>PROJECTED</u>	<u>2021-22</u> <u>BUDGET</u>	<u>2022-23</u> <u>PROJECTED</u>	<u>2023-24</u> <u>PROJECTED</u>	<u>2024-25</u> <u>PROJECTED</u>
<b>OTHER FINANCING USES</b>										
5000 DEBT SERVICE / OTHER USES										
800 OTHER OBJECTS	-	-	8,991	155,398	25,000	25,000	25,000	25,000	25,000	25,000
900 OTHER USES (Budgetary Res'v)	33,822	47,865	25,223	26,460	358,844	-	-	-	-	-
TOTAL	33,822	47,865	34,214	181,858	383,844	25,000	25,000	25,000	25,000	25,000
<b>5200 FUND TRANSFERS</b>										
900 DEBT SERVICE TRANSFER	5,025,000	4,920,000	4,913,500	4,384,027	4,872,920	4,872,920	5,100,000	5,300,000	5,300,000	5,300,000
CAPITAL RESERVE TRANSFER	970,000	275,000	325,000	890,124	64,825	64,825	75,000	100,000	100,000	100,000
HS PROJECT CAPITAL TRANSFER	-	-	-	-	-	-	-	-	-	-
TOTAL	5,995,000	5,195,000	5,238,500	5,274,151	4,937,745	4,937,745	5,175,000	5,400,000	5,400,000	5,400,000
TOTAL OTHER FINANCING USES	6,028,822	5,242,865	5,272,714	5,456,009	5,321,589	4,962,745	5,200,000	5,425,000	5,425,000	5,425,000
<b>TOTAL EXPENDITURES</b>	49,735,542	50,606,960	52,616,224	53,553,617	55,124,584	55,496,973	56,229,068	57,999,738	59,684,226	61,201,602
<b>PERCENTAGE CHANGE</b>	3.64%	1.75%	3.97%	1.78%	2.93%	3.63%	2.00%	3.15%	2.90%	2.54%

**EXPENDITURE SUMMARY  
BY OBJECT**

**EXPENDITURES BY OBJECT**

	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>ACTUAL</u>	<u>2020-21</u> <u>BUDGET</u>	<u>2020-21</u> <u>PROJECTED</u>	<u>2021-22</u> <u>BUDGET</u>	<u>2022-23</u> <u>PROJECTED</u>	<u>2023-24</u> <u>PROJECTED</u>	<u>2024-25</u> <u>PROJECTED</u>
100 SALARIES	23,893,906	24,375,661	25,317,975	25,697,048	26,618,299	26,775,556	27,251,470	27,997,675	28,845,961	29,702,651
200 BENEFITS	11,893,632	12,815,241	13,403,389	13,700,127	14,241,736	14,326,624	14,755,166	15,330,607	15,943,831	16,390,258
300 PROFESSIONAL SERVICES	1,061,028	1,083,920	1,274,957	1,458,421	1,251,748	1,446,248	1,286,171	1,312,386	1,399,138	1,366,437
400 PROPERTY SVCS.	474,244	509,278	457,860	521,568	549,523	584,237	564,635	576,382	586,375	600,619
500 OTHER SERVICES	3,948,046	4,187,511	4,545,332	4,213,784	4,784,674	4,975,548	4,888,746	5,027,829	5,164,877	5,291,447
600 SUPPLIES	1,856,016	1,791,345	1,790,209	1,922,772	2,000,275	2,069,275	1,916,388	1,964,570	2,004,292	2,044,818
700 PROPERTY	536,805	524,678	503,885	538,610	289,766	289,766	297,735	294,990	300,890	306,908
800 OTHER OBJECTS	43,043	76,461	58,894	200,676	91,974	91,974	93,768	95,298	96,863	98,464
900 OTHER USES	6,028,822	5,242,865	5,263,723	5,300,511	5,296,589	4,937,745	5,175,000	5,400,000	5,400,000	5,400,000
<b>TOTAL OBJECTS</b>	49,735,542	50,606,960	52,616,224	53,553,617	55,124,584	55,496,973	56,229,068	57,999,738	59,684,226	61,201,602
Sal / Benefit / Debt % of Total Budget	84.08%	83.85%	83.60%	83.46%	83.73%	82.96%	83.91%	84.01%	84.09%	84.14%

**REVENUE/EXPENDITURE SUMMARY  
AND MILLAGE RATE PROJECTIONS**

REVENUE vs. EXPENDITURE ANALYSIS with estimated millage projections

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2020-21 PROJECTED	2021-22 BUDGET	2022-23 PROJECTED	2023-24 PROJECTED	2024-25 PROJECTED
TOTAL REVENUES	48,988,029	50,063,849	51,970,480	53,374,652	53,999,584	54,273,311	54,377,749	55,121,390	56,308,915	57,074,131
TOTAL EXPENDITURES	49,735,542	50,608,960	52,616,224	53,553,617	55,124,584	55,496,973	56,229,068	57,999,738	59,684,226	61,201,902
REVENUES OVER (UNDER) EXPENDITURES	<u>(747,513)</u>	<u>(543,111)</u>	<u>(645,744)</u>	<u>(178,965)</u>	<u>(1,125,000)</u>	<u>(1,223,662)</u>	<u>(1,851,319)</u>	<u>(2,878,347)</u>	<u>(3,375,311)</u>	<u>(4,127,471)</u>
CUMULATIVE EFFECT OF PRIOR REAL ESTATE TAX INCREASES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	863,350	1,968,974	2,595,913
SURPLUS OR (SHORTFALL)	<u>(747,513)</u>	<u>(543,111)</u>	<u>(645,744)</u>	<u>(178,965)</u>	<u>(1,125,000)</u>	<u>(1,223,662)</u>	<u>(1,851,319)</u>	<u>(1,995,018)</u>	<u>(1,406,337)</u>	<u>(1,531,558)</u>
STABILIZATION FUND BALANCE USAGE	747,000	702,000	649,000		625,000	625,000	575,000	525,000	400,000	300,000
BUDGETED UNASSIGNED FUND BALANCE UTILIZATION					500,000	500,000	400,000	400,000	400,000	400,000
(SHORTFALL) SUBJECT TO MILLAGE INCREASE							(876,319)	(1,070,018)	(606,337)	(831,558)
MILLAGE REQUIREMENT (TOTAL)							0.52	0.63	0.35	0.48
MILLAGE INCREASE PERMITTED PER ACT 1 INDEX OF 3.0% (2021-22 Budget)							0.59	N/A	N/A	N/A
MILLAGE INCREASE PERMITTED UNDER P-SERS EXCEPTION (2021-22 Budget)							N/A	N/A	N/A	N/A
GROSS VALUE OF A MILL (INCL STATE GAMING FUND):	1,613,221	1,629,212	1,658,601	1,678,641	1,678,351	1,674,735	1,686,458	1,699,950	1,713,549	1,727,258
TOTAL MILLAGE	18.39	18.77	18.95	19.38	19.71	19.71	20.23	20.86	21.21	21.69
MILLAGE % INCREASE	1.49%	2.07%	0.96%	2.27%	1.70%	1.70%	2.64%	3.11%	1.70%	2.27%