

	<u>PROJECTED</u> <u>FY18-19</u>	<u>INCREASE</u> <u>(DECREASE)</u>	<u>AMENDED</u> <u>FY18-19</u>	<u>INCREASE</u> <u>(DECREASE)</u>	<u>PROJECTED</u> <u>FY19-20</u>
UNRESERVE	16,516,791.76	0.00	16,516,791.76	(4,534,106.91)	11,982,684.85
<b>JULY 1 FUND BALANCE</b>	<b>16,516,791.76</b>	<b>0.00</b>	<b>16,516,791.76</b>	<b>(4,534,106.91)</b>	<b>11,982,684.85</b>
<b>REVENUE</b>					
LOCAL	33,573,430.61	629,412.53	34,202,843.14	(95,480.14)	34,107,363.00
STATE	40,143,724.00	6,848.63	40,150,572.63	2,619,345.22	42,769,917.85
FEDERAL	388,537.00	0.00	388,537.00	(40,237.00)	348,300.00
<b>TOTAL REVENUE</b>	<b>74,105,691.61</b>	<b>636,261.16</b>	<b>74,741,952.77</b>	<b>2,483,628.08</b>	<b>77,225,580.85</b>
<b>EXPENSES</b>					
TOTAL INSTRUCTIONAL	44,075,795.17	(158,892.02)	43,916,903.15	3,060,241.81	46,977,144.96
TOTAL SUPPORT	15,144,357.25	(282,967.42)	14,861,389.83	1,174,908.87	16,036,298.70
TOTAL OPERATION & MAINTENANCE	9,044,644.38	(74,660.78)	8,969,983.60	329,838.79	9,299,822.39
TOTAL TRANSPORTATION	5,373,616.46	(246,963.06)	5,126,653.41	539,489.41	5,666,142.82
TOTAL CAPITAL LEASE PAYMENT	91,930.69	0.00	91,930.69	0.00	91,930.69
TOTAL SPECIAL ITEMS	199,484.28	(199,484.28)	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>73,929,828.23</b>	<b>(962,967.56)</b>	<b>72,966,860.68</b>	<b>5,104,478.88</b>	<b>78,071,339.56</b>
OTHER TRANSFERS IN	10,533,115.82	(101,376.08)	10,431,739.75	1,487,733.16	11,919,472.91
CONSTRUCTION TRANSFER	(3,147,800.00)	(3,825,399.00)	(6,973,199.00)	4,973,199.00	(2,000,000.00)
OTHER TRANSFERS OUT	(9,869,115.82)	101,376.08	(9,767,739.75)	(1,901,733.16)	(11,669,472.91)
CURRENT YEAR'S INCREASE / DECREASE TO FUND BALANCE	(2,307,936.62)	(2,226,170.28)	(4,534,106.91)	1,938,348.20	(2,595,758.71)
<b>JUNE 30 FUND BALANCE</b>	<b>14,208,855.14</b>	<b>(2,226,170.28)</b>	<b>11,982,684.85</b>	<b>(2,595,758.71)</b>	<b>9,386,926.14</b>
Fund Balance Actual Percentage	19%		16%		12%
Difference From Target (12%)	7%		4%		0%
Fund Balance Target Value (12%)	8,892,682.99		8,969,034.33		9,267,069.70
Difference from Target Value	5,316,172.14		3,013,650.52		119,856.44

<b>BASE CALCULATION</b>	<b>PROJECTED</b>
AD-VALOREM TAXES COLLECTED	27,487,963.91
HOMESTEAD EXEMPTION	563,779.63
AD VALOREM TAX REDUCTION FUNDS	0.00
AD VALOREM TAX ESCROW PRIOR YEAR	0.00
LESS AD VALOREM TAX ESCROW	0.00
<b>TOTAL BASE</b>	<b>28,051,743.54</b>
PLUS INCREASE-	0.00
PLUS NEW PROGRAMS	0.00
PLUS ESTIMATED AD VALOREM TAX ON NEW PROPERTY	0.00
<b>TOTAL AD VALOREM TAX NEEDS</b>	<b>28,051,743.54</b>
LESS ADVALOREM TAX REDUCTION	0.00
LESS AD VALOREM TAX ESCROW PREVIOUS YEAR	0.00
<b>NET AD VALOREM TAX REQUEST</b>	<b>28,051,743.54</b>
AD VALOREM TAX REQUESTED FOR OPERATIONS	
DISTRICT MAINTENANCE FUND	27,530,374.06
HOMESTEAD	521,369.48
<b>TOTAL OPERATIONS AD VALOREM TAX REQUEST</b>	<b>28,051,743.54</b>

AD VALOREM TAX REQUEST FOR DEBT SERVICE

3 MILL NOTE	908,000.00
QSCB NOTE	401,250.00
SHORTFALL NOTE	632,000.00
<b>TOTAL DEBT SERVICE REQUEST</b>	<b>1,941,250.00</b>
<b>TOTAL REQUEST WITH HOMESTEAD</b>	<b>29,992,993.54</b>

REQUEST TYPE	FY20 PROPOSED	FY19 CURRENT	EST. MILL VALUE	EST. AD VALOREM \$
3 MILL NOTE (4027)	1.84	1.90	\$ 493,000.00	\$ 905,859.00
3 MILL NOTE (NEW TO BE ISSUED)	0.95	0.00	\$ 493,000.00	\$ 470,444.00
QSCB NOTE (4026) (TO BE DEFEASD)	0.00	0.82	\$ 493,000.00	\$ -
SHORTFALL NOTE (4010)	1.28	1.32	\$ 493,000.00	\$ 631,950.32
DISTRICT MAINTENANCE OPERATIONS	55.00	56.81	\$ 493,000.00	\$ 27,115,000.00
	<u>59.07</u>	<u>60.85</u>		\$ 29,123,253.32

ESTIMATED CHANGE IN TOTAL MILLAGE FY19 TO FY20

(1.78)

## DISTRICT MAINTENANCE REVENUE

7/12/2019

	<u>APPROVED</u> <u>FY18-19</u>	INCREASE / (DECREASE)	<u>AMENDED</u> <u>FY18-19</u>	INCREASE / (DECREASE)	<u>PROPOSED</u> <u>FY19-20</u>
AD VALOREM TAXES	\$26,712,137.00	\$557,143.00	\$27,269,280.00	(\$154,280.00)	\$27,115,000.00
OTHER TAXES	\$3,244.00	\$0.00	\$3,244.00	\$0.00	\$3,244.00
OTHER TAXES--INTEREST & PENALTIES	\$146,756.00	\$0.00	\$146,756.00	\$0.00	\$146,756.00
OTHER TAXES--LAND REDEMPTION	\$29,500.00	\$0.00	\$29,500.00	\$0.00	\$29,500.00
OTHER TAXES--PRIVILEGE TAX	\$67,880.00	\$0.00	\$67,880.00	\$0.00	\$67,880.00
IN LIEU OF TAXES	\$5,992,783.00	\$0.00	\$5,992,783.00	\$0.00	\$5,992,783.00
INTEREST	\$320,000.00	\$0.00	\$320,000.00	\$95,000.00	\$415,000.00
FIELD TRIP FEES	\$0.00	\$50,000.00	\$50,000.00	\$15,000.00	\$65,000.00
FABLAB	\$248,262.61	\$6,167.73	\$254,430.34	-\$100,930.34	\$153,500.00
DONATIONS	\$38,700.00	\$0.00	\$38,700.00	\$0.00	\$38,700.00
PRIOR YEAR REVENUE	\$14,168.00	\$15,795.80	\$29,963.80	(\$4,963.80)	\$25,000.00
OTHER MISC	\$0.00	\$306.00	\$306.00	\$4,694.00	\$5,000.00
SALE OF SURPLUS ITEMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COMDATA REBATE PROGRAM	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
<b>TOTAL LOCAL SOURCES</b>	<b>\$33,573,430.61</b>	<b>\$629,412.53</b>	<b>\$34,202,843.14</b>	<b>(\$95,480.14)</b>	<b>\$34,107,363.00</b>
HOMESTEAD EXEMPTION	\$556,931.00	\$6,848.63	\$563,779.63	(\$35,560.15)	\$528,219.48
SEVERANCE TAX	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
DRIVER EDUCATION FUNDS	\$26,400.00	\$0.00	\$26,400.00	\$0.00	\$26,400.00
MAEP	\$39,253,893.00	\$0.00	\$39,253,893.00	\$1,404,536.00	\$40,658,429.00
MAEP TEACHER RAISE	\$0.00	\$0.00	\$0.00	\$1,203,593.37	\$1,203,593.37
MASTER TEACHER REIMB	\$279,000.00	\$0.00	\$279,000.00	\$46,776.00	\$325,776.00
RAIL CAR TAX	\$26,000.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00
<b>TOTAL STATE SOURCES</b>	<b>\$40,143,724.00</b>	<b>\$6,848.63</b>	<b>\$40,150,572.63</b>	<b>\$2,619,345.22</b>	<b>\$42,769,917.85</b>
ERATE	\$271,453.00	\$0.00	\$271,453.00	(\$40,237.00)	\$231,216.00
JROTC	\$65,740.00	\$0.00	\$65,740.00	\$0.00	\$65,740.00
NATIONAL FOREST	\$51,344.00	\$0.00	\$51,344.00	\$0.00	\$51,344.00
<b>TOTAL FEDERAL SOURCES</b>	<b>\$388,537.00</b>	<b>\$0.00</b>	<b>\$388,537.00</b>	<b>(\$40,237.00)</b>	<b>\$348,300.00</b>
<b>SALE OF PROPERTY</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>INSURANCE LOSS RECOVERIES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
TRANSFERS IN					
SPECIAL EDUCATION	5,725,455.41	192,109.47	5,533,345.94	\$903,024.54	6,436,370.49
ALTERNATIVE EDUCATION	\$356,839.40	1,868.31	\$354,971.10	\$28,524.83	\$383,495.93
AT RISK	\$938,122.32	26,695.97	\$911,426.36	\$33,752.88	\$945,179.23
ACTIVITY FUNDS	\$264,000.00	\$0.00	\$264,000.00	(\$264,000.00)	\$0.00
TECHNOLOGY	1,500,167.85	41,892.00	1,542,059.85	\$775,555.11	2,317,614.96
CAREER TECHNICAL	1,348,530.84	(77,405.66)	1,425,936.50	\$160,875.80	1,586,812.30
16TH SECTION INTEREST	\$400,000.00	\$0.00	\$400,000.00	(\$150,000.00)	\$250,000.00
<b>TOTAL TRANSFERS IN</b>	<b>\$10,533,115.82</b>	<b>\$185,160.08</b>	<b>\$10,431,739.75</b>	<b>\$1,487,733.16</b>	<b>\$11,919,472.91</b>
<b>PRIOR PERIOD ADJUSTMENTS</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>(\$10,000.00)</b>	<b>\$0.00</b>
<b>TOTAL DISTRICT REVENUE</b>	<b>\$84,638,807.43</b>	<b>\$831,421.24</b>	<b>\$85,183,692.52</b>	<b>\$3,961,361.24</b>	<b>\$89,145,053.76</b>

	A	B	D	E	F	P
1	<b>FY 20 SALARIES</b>	LOCAL FUNDS				
2	<b>Function</b>	<b>FY19</b>	<b>FY20</b>	<b>Change</b>	<b>Change</b>	
3	1110 - Kindergarten Programs	1,712,736	1,834,420	121,684	7.1%	
4	1120 - Elementary Programs	10,196,243	10,941,332	745,089	6.8%	Includes 4 new teacher positions for FY20
5	1130 - Middle-Junior High Programs	6,082,593	6,313,668	231,075	3.7%	
6	1140 - Secondary Programs	6,998,570	7,270,856	272,285	3.7%	
7	1142 - CTE Program	1,326,063	1,436,098	110,035	7.7%	
8	1191 - Homebound Programs	109,905	124,375	14,470	11.6%	
9	1192 - Fab Lab Instruction	101,315	110,651	9,336	8.4%	FAB LAB TA & Mobile Program Facilitator Work Schedule Changed
10	1210 - Programs For Gifted & Talented	635,020	713,100	78,080	10.9%	
11	1220 - Special Ed	3,395,331	3,982,577	587,247	14.7%	Estimating to fill all current open positions. Three new teacher units, and
12	1230 - Alternative School Programs	258,355	277,344	18,989	6.8%	
13	1250 - Prog. For Culturally Different	41,270	54,326	13,057	24.0%	
14	1280 - Supplemental Education Services	-	-	-	0.0%	
15	1910 - Athletic Activities	759,859	838,600	78,741	9.4%	
16	1920 - Student Activities	121,597	123,800	2,203	1.8%	
17	1990 - Other Instruction	55,940	58,005	2,065	3.6%	
18	2120 - Guidance Services	1,402,995	1,447,818	44,823	3.1%	
19	2130 - Health Services	294,167	295,255	1,088	0.4%	
20	2140 - Psychological Services	227,832	276,157	48,324	17.5%	
21	2150 - Speech And Audiology	305,729	643,116	337,387	52.5%	Fill all current open positions. One new speech teacher unit
22	2210 - Improvement Of Instruction Ser	591,307	614,477	23,170	3.8%	
23	2220 - Educational Media Services	707,079	741,991	34,912	4.7%	
24	2225 - Computer-Assisted Instruction	70,515	77,555	7,040	9.1%	
25	2310 - Board Of Education Services	12,000	12,000	-	0.0%	
26	2320 - Exec. Administration Services	514,195	543,926	29,731	5.5%	
27	2321 - Superintendent & Executive Assistant	168,271	169,820	1,549	0.9%	
28	2330 - Special Area Administration	447,310	433,798	(13,512)	-3.1%	
29	2410 - Office Of The Principal Serv	3,312,150	3,506,587	194,437	5.5%	
30	2510 - Fiscal Services	259,394	277,405	18,011	6.5%	
31	2620 - Operating Building Services	1,415,096	1,556,184	141,088	9.1%	
32	2640 - Repair and Maint. Services	108,772	127,164	18,392	14.5%	
33	2710 - Supervision Transp. Services	218,030	226,285	8,255	3.6%	
34	2720 - Vehicle Operation Services	1,824,491	1,939,312	114,821	5.9%	
35	2740 - Vehicle Service & Maint. Ser	240,232	247,770	7,538	3.0%	
36	<b>Total Salaries/Wages</b>	<b>43,914,362</b>	<b>47,215,773</b>	<b>3,179,726</b>	<b>6.7%</b>	
37			(3,649.36)			
38	<b>Benefits</b>					
39	210 - Health Insurance Expense	3,852,850	3,929,961	77,111	2.0%	Employer health insurance cost increased from \$4,272 to \$4,404
40	215 - Life Insurance Expense	64,780	64,983	203	0.3%	
41	220 - Employer Tax Expense	3,378,718	3,612,286	233,567	6.5%	
42	230 - Retirement Expense	6,931,930	8,186,702	1,254,772	15.3%	Employer contribution increased from 15.75% to 17.40%
43	260 - Workers Compensation Expense	276,316	295,783	19,466	6.6%	
44	<b>Total Benefits</b>	<b>14,504,594</b>	<b>16,089,714</b>	<b>1,585,120</b>	<b>9.9%</b>	
45						
46	<b>Total Salaries and Benefits</b>	<b>58,418,956</b>	<b>63,305,487</b>	<b>4,764,847</b>	<b>7.5%</b>	

	A	B	D	E	F	H	I	J	K	L	M
1	<b>NON-SALARY BUDGET</b>										
2	FY 20										
3	FUNDS 1120, 1130, 1140, 1145, 1925, 1935, 2020, 2410, 2711, 2721										
4	<b>DESCRIPTION</b>	<b>BUDGET FY 19</b>	<b>BUDGET FY 20</b>	<b>INC/(DEC)</b>							
5											
6	<b>SALARIES &amp; BENEFITS - SEE ATTACHED</b>	58,418,956.46	63,305,487.23	4,886,530.77							
7											
8	<b>NON SALARY</b>										
9	1110 - KINDERGARTEN PROGRAMS	25,222.80	27,000.00	1,777.20							
10	1120 - ELEMENTARY PROGRAMS	418,896.01	333,018.86	(85,877.15)							
11	1130 - MIDDLE-JUNIOR HIGH PROGRAMS	340,650.00	276,804.57	(63,845.43)							
12	1140 - SECONDARY PROGRAMS	281,053.40	242,883.81	(38,169.59)							
13	1142 - CTE PROGRAM	138,115.51	136,917.00	(1,198.51)							
15	1191 - HOMEBOUND PROGRAMS	-	-	0.00							
16	1192 - FAB Lab Instruction	102,667.00	130,975.00	28,308.00							
17	1210 - PROGRAMS FOR GIFTED & TALENTED	8,974.89	5,400.00	(3,574.89)							
18	1220 - SPECIAL ED	256,346.00	45,000.00	(211,346.00)							
19	1230 - Alternative School Programs	-	-	0.00							
20	1910 - ATHLETIC ACTIVITIES	338,205.21	352,239.24	14,034.03							
28	1920 - STUDENT ACTIVITIES	110,556.61	110,659.87	103.26							
31	1990 - Other Instruction	5,160.07	-	(5,160.07)							
32	2120 - GUIDANCE SERVICES	48,418.50	25,318.50	(23,100.00)							
33	2130 - HEALTH SERVICES	64,790.00	47,965.00	(16,825.00)							
34	2140 - PSYCHOLOGICAL SERVICES	14,216.01	15,691.97	1,475.96							
35	2141 - SUPERVISION in PSYCHOLOGICAL SVC	1,500.00	-	(1,500.00)							
36	2150 - SPEECH AND AUDIOLOGY	1,620.00	-	(1,620.00)							
37	2160 - SCHOOL RESOURCE OFFICE	121,222.70	160,000.00	38,777.30							
38	2210 - IMPROVEMENT OF INSTRUCTION SER	839,136.65	785,286.00	(53,850.65)							
39	2220 - EDUCATIONAL MEDIA SERVICES	118,086.10	112,271.25	(5,814.85)							
40	2225 - COMPUTER-ASSISTED INSTRUCTION	1,653,162.12	2,321,532.00	668,369.88							
41	2310 - BOARD OF EDUCATION SERVICES	190,919.23	190,500.00	(419.23)							
42	2320 - EXEC. ADMINISTRATION SERVICES	63,332.15	22,930.00	(40,402.15)							
43	2321 - Superintendent & Executive Assistant	62,197.09	41,700.00	(20,497.09)							
44	2330 - SPECIAL AREA ADMINISTRATION	50,063.13	66,650.00	16,586.87							
45	2410 - OFFICE OF THE PRINCIPAL SERV	61,688.77	100,303.35	38,614.58							
46	2510 - FISCAL SERVICES	269,590.19	80,336.80	(189,253.39)							
47	2620 - OPERATING BUILDING SERVICES	5,831,265.15	6,071,755.00	240,489.85							
48	2630 - Care and Upkeep Grounds	342,308.86	238,745.06	(103,563.80)							
49	2640 - REPAIR AND MAINT. SERVICES	336,545.12	327,900.00	(8,645.12)							
50	2650 - VEHICLE SERVICES	77,518.40	58,000.00	(19,518.40)							
51	2660 - BUILDING AND STUDENT SECURITY	228,421.30	212,690.00	(15,731.30)							
52	2710 - Supervision Transp. Services	14,780.65	10,600.00	(4,180.65)							
53	2720 - VEHICLE OPERATION SERVICES	14,000.00	14,000.00	0.00							
54	2740 - VEHICLE SERVICE & MAINT. SER	1,773,453.90	2,105,199.00	331,745.10							
55	5500 - BUILDING ACQUISITION & CONSTRUCTION	131,000.00	50,538.42	(80,461.58)							
56	6130 - CAPITAL LEASE PAYMENTS	91,930.69	91,930.69	0.00							
57	7120 - OTHER OPERATING TRANSFERS OUT	16,740,938.75	13,669,472.91	(3,071,465.84)							
58	7925 - SPECIAL ITEMS	-	-	0.00							
59	<b>Total Non Salary</b>	<b>31,167,952.97</b>	<b>28,482,214.30</b>	<b>(2,685,738.67)</b>							
60											
61	<b>Total Salary Benefits and Non Salary Expenses</b>	<b>89,586,909.42</b>	<b>91,787,701.53</b>	<b>2,200,792.10</b>							

	FY20 BUDGET	FY19 BUDGET	FY20 INCREASE
BUSES (6 MORE THAN FY19)	733,500.00	489,000.00	244,500.00
BUS A/C RETROFIT (9 TOTAL)	137,000.00	-	137,000.00
RESTORE N.I.B. (059)	450,000.00	350,000.00	100,000.00
RESTORE PAVING (032)	64,923.00	26,072.00	38,851.00
RESTORE HVAC REPAIRS (081)	200,000.00	125,000.00	75,000.00
RESTORE ROOF REPAIRS (035)	100,000.00	-	100,000.00
COPIER REPLACEMENTS	42,000.00	-	42,000.00
ERATE PURCHASES	271,810.00	-	271,810.00
SCHOOL TECHNOLOGY FUNDS	156,486.00	106,486.00	50,000.00
COMPUTER LAB REPLACEMENT	83,550.00	-	83,550.00
PROMETHEAN PROJECT	340,000.00	100,400.00	239,600.00
SECURITY GATES AT EACH HS	150,000.00	-	150,000.00
SECURITY DOORS - 10 SITES	37,690.00	-	37,690.00
CONSTRUCTION - VUE PROMETHEANS	32,000.00	-	32,000.00
CONSTRUCTION - VUE SWITCHES	16,000.00	-	16,000.00
CONSTRUCTION - VUE ACCESS POINTS	8,000.00	-	8,000.00
KINDERGARTEN CARTS	100,000.00	-	100,000.00
COUNTERTOP REPLACEMENT (JCTC)	10,500.00	-	10,500.00
<b>TOTAL</b>	<b>2,933,459.00</b>	<b>1,196,958.00</b>	<b>1,736,501.00</b>