

READING

SCHOOL DISTRICT

2020-2021 GENERAL FUND BUDGET



PROPOSED FINAL BUDGET

May 18, 2020



READING SCHOOL DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES

DESCRIPTION	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	PRE-COVID	POST-COVID	COVID-19 IMPACT	VARIANCE OVER PY BUDGET	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	2020-2021 BUDGET	2020-2021 BUDGET		DOLLARS	PERCENTAGE
Local Revenue	\$ 42,223,133	\$ 44,794,291	\$ 45,946,374	\$ 47,972,177	\$ 46,327,014	\$ 46,947,267	\$ 37,092,021	\$ (9,855,246)	\$ (9,234,993)	-19.9%
State Revenue	168,901,982	185,589,128	193,676,730	202,182,382	212,563,915	221,209,742	216,640,759	(4,568,983)	4,076,844	1.9%
Federal Revenue	16,336,470	18,382,352	25,182,100	21,400,934	25,864,500	24,677,200	36,315,793	11,638,593	10,451,293	40.4%
Other Sources	31,702	38,695	647,629	647,536	2,150,000	\$2,150,000	2,150,000	-	-	0.0%
Fund Balance Utilization	-	-	-	-	11,813,829	7,664,213	9,956,732	2,292,519	(1,857,097)	-15.7%
Fund Balance - Assigned	-	-	-	-	2,225,000	6,000,000	6,000,000	-	3,775,000	169.7%
Total Revenue & Other Sources	\$ 227,493,287	\$ 248,804,466	\$ 265,452,833	\$ 272,203,029	\$ 300,944,258	\$ 308,648,422	\$ 308,155,305	\$ (493,117)	\$ 7,211,047	2.5%
Instruction	\$136,549,488	\$147,385,192	\$156,886,843	\$159,187,807	\$185,836,213	\$184,721,620	\$184,414,587	(\$307,033)	(\$1,421,626)	-0.8%
Instructional Support Services	64,117,809	66,947,889	70,510,418	75,863,965	82,037,652	85,631,897	85,448,473	(183,424)	3,410,821	4.4%
Non-Instructional Services	2,914,426	2,932,331	3,006,996	3,067,535	3,698,571	3,836,753	3,834,093	(2,660)	135,522	4.0%
Debt Service	14,212,496	16,921,211	21,915,047	24,066,722	25,571,822	26,958,152	26,958,152	-	1,386,330	5.8%
Other Financial Uses	-	-	4,824,493	22,487,716	800,000	1,500,000	1,500,000	-	700,000	8.6%
Budgetary Reserve	-	-	-	-	3,000,000	6,000,000	6,000,000	-	3,000,000	0.0%
Total Expenditures & Other Uses	\$217,794,219	234,186,622	257,143,798	284,673,745	300,944,258	308,648,422	308,155,305	(\$493,117)	7,211,047	2.5%
Expenditure - Revenue Variance	\$9,699,068	\$14,617,844	\$8,309,035	(\$12,470,716)	\$0	\$0	\$0	\$-	\$0	0.0%
Unassigned Fund Balance at July 1	\$17,985,139	\$18,684,207	\$19,302,054	21,311,089	24,077,298	12,263,469	12,263,469			
Net Surplus or Deficit Added	9,699,068	14,617,844	8,309,035	4,529,285	-	-	-			
Less: Unassigned Fund Balance Used	-	-	-	-	(11,813,829)	(7,664,213)	(9,956,732)			
Less: Assignment of Fund Balance	(9,000,000)	(14,000,000)	(6,300,000)	(1,763,076)	-	-	-			
Unassigned Fund Balance at June 30	18,684,207	19,302,051	21,311,089	24,077,298	12,263,469	4,599,256	2,306,737			
Assigned Fund Balance at July 1	\$19,000,000	\$28,000,000	\$42,000,000	48,300,000	33,063,076	30,838,076	30,838,076			
Less: Assigned Fund Balance Used	-	-	-	-	(2,225,000)	(6,000,000)	(6,000,000)			
Less: Additional Fund Balance Used	-	-	-	-	-	-	-			
Less: Transfer of Fund Balance	-	-	-	(17,000,000)	-	-	-			
Plus: Assignment of Fund Balance	9,000,000	14,000,000	6,300,000	1,763,076	-	-	-			
Assigned Fund Balance at June 30	28,000,000	42,000,000	48,300,000	33,063,076	30,838,076	24,838,076	24,838,076			
Total Fund Balance at June 30	\$46,684,207	\$61,302,051	\$69,611,089	\$57,140,374	\$43,101,545	\$29,437,332	\$27,144,813			

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	Pre-COVID-19 2020-2021 BUDGET	Post-COVID-19 2020-2021 BUDGET	VARIANCE OVER PY BUDGET		
							DOLLARS	PERCENTAGE	
LOCAL REVENUES:									
6111 REAL ESTATE TAX	\$ 19,047,243	\$ 19,370,269	\$ 19,123,458	\$ 19,344,354	\$ 20,231,874	\$ 15,411,104	\$ (3,933,250)	-20.33%	
6112 INTERIM REAL ESTATE TAX	-	5,836	4,304	-	-	-	-	0.00%	
6113 PUBLIC UTILITY TAX (PURTA)	40,705	38,083	39,633	41,000	41,000	41,000	-	0.00%	
6114 PAYMENT IN LIEU OF TAX	134,345	136,184	127,445	134,000	134,000	134,000	-	0.00%	
6120 PER CAPITA TAX, SECTION 679	91,339	108,588	142,589	100,000	80,000	80,000	(20,000)	-20.00%	
6131 EARNED INCOME TAX - ACT 1	10,175,298	10,690,626	11,314,720	11,126,060	11,459,842	8,900,848	(2,225,212)	-20.00%	
6143 LST/OPT TAXES	94,763	124,777	125,267	102,560	125,000	82,048	(20,512)	-20.00%	
6145 BUSINESS PRIVELDGE TAX	976,933	1,043,398	1,138,367	1,000,000	110,000	800,000	(200,000)	-20.00%	
6151 EARNED INCOME TAX, ACT 511	5,087,649	5,345,313	5,657,360	5,617,040	5,785,551	4,493,632	(1,123,408)	-20.00%	
6153 REAL ESTATE TRANSFER TAX	567,379	525,975	697,540	500,000	500,000	400,000	(100,000)	-20.00%	
6411 DELINQUENT REAL ESTATE TAXES	2,618,762	2,530,344	3,175,607	2,600,000	2,600,000	2,080,000	(520,000)	-20.00%	
6420 DELINQUENT PER CAPITA	5,318	38,254	42,671	1,000	25,000	-	(1,000)	-100.00%	
6443 DELINQUENT EARNED INCOME TAX	33,911	961	201	35,000	25,000	-	(35,000)	-100.00%	
6445 DELINQUENT PC/OCCUPATION TAXES	70,584	114,269	105,643	85,000	100,000	-	(85,000)	-100.00%	
6510 INTEREST INCOME	288,122	894,232	1,597,962	816,000	1,600,000	479,389	(336,611)	-41.25%	
6630 SPECIAL FUNCTION	2,540	2,616	1,074	-	-	-	-	0.00%	
6700 REVENUE FROM DISTRICT ACTIVITIES	181,468	122,820	116,879	125,000	125,000	125,000	-	0.00%	
6829 STATE REV - OTHER INTER SOURCES	81,405	84,943	83,146	80,000	80,000	80,000	-	0.00%	
6830 IDEA	2,874,398	2,907,666	3,043,773	2,875,000	2,875,000	2,875,000	-	0.00%	
6831 FED REV FROM OTHER PUBLIC SCHOOLS	137,667	23,000	46,552	130,000	50,000	130,000	-	0.00%	
6910 FACILITIES RENTAL	145,647	128,337	120,960	140,000	125,000	105,000	(35,000)	-25.00%	
6920 DONATIONS FROM PRIVATE SOURCES	131,498	121,405	167,751	500,000	250,000	250,000	(250,000)	-50.00%	
6942 TUITION (SUMMER SCHOOL)	37,900	30,749	22,658	25,000	25,000	25,000	-	0.00%	
6944 RECEIPTS FROM OTHER LEA's	-	-	-	-	-	-	-	0.00%	
6990 MISCELLANEOUS REVENUE	280,276	312,671	288,045	-	-	-	-	0.00%	
6991 REFUND OF PRIOR YRS EXP	1,383,536	1,028,509	769,509	500,000	500,000	500,000	-	0.00%	
6992 ENERGY INCENTIVES	109,269	208,272	7,639	250,000	-	-	(250,000)	-100.00%	
6999 OTHER REVENUE	196,336	8,277	11,424	200,000	100,000	100,000	(100,000)	-50.00%	
TOTALS	\$ 44,794,291	\$ 45,946,374	\$ 47,972,177	\$ 46,327,014	\$ 46,947,267	\$ 37,092,021	\$ (9,234,993)	-19.93%	

	2016-2017	2017-2018	2018-2019	2019-2020	Pre-COVID-19	Post-COVID-19	VARIANCE OVER PY BUDGET		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	2020-2021	2020-2021	DOLLARS	PERCENTAGE	
					BUDGET	BUDGET			
STATE REVENUES:									
7110 BASIC SUBSIDY	\$ 131,154,250	\$ 134,972,053	\$ 139,674,925	\$ 145,034,840	\$ 148,822,000	\$ 144,917,747	\$ (117,093)	-0.08%	
7160 TUITION FOR ORPHANS	214,913	122,172	184,561	206,000	200,000	200,000	(6,000)	-2.91%	
7271 SPECIAL EDUCATION	10,810,368	11,282,194	11,888,223	12,537,232	13,761,102	13,111,372	574,140	4.58%	
7280 ADULT LITERACY	196,678	-	-	-	-	-	-	0.00%	
7290 OTHER PROGAM SUBSIDIES	70,000	107,274	737,281	100,000	100,000	100,000	-	0.00%	
7311 TRANSPORTATION - PUBLIC	1,175,961	1,195,786	1,124,129	1,183,188	1,183,188	1,183,188	-	0.00%	
7312 TRANSPORTATION - NON-PUBLIC	333,025	338,415	302,610	325,000	325,000	325,000	-	0.00%	
7320 RENTAL PAYMENTS	5,628,104	6,435,433	6,652,498	6,632,811	6,758,664	6,758,664	125,853	1.90%	
7330 HEALTH SERVICES	380,931	369,257	403,652	360,000	375,000	360,000	-	0.00%	
7340 PROPERTY TAX RELIEF	3,680,303	3,675,727	3,680,241	3,676,980	3,682,548	3,682,548	5,568	0.15%	
7360 SAFE SCHOOLS GRANTS	-	-	25,000	-	-	-	-	0.00%	
7501 ACCOUNTABILITY BLOCK GRANT	-	-	-	-	-	-	-	0.00%	
7502 DUAL ENROLLMENT GRANTS	-	-	-	-	-	-	-	0.00%	
7505 READY TO LEARN GRANT	4,785,693	4,785,693	4,785,693	4,785,693	4,785,693	4,785,693	-	0.00%	
7599 OTHER GRANTS	-	-	-	-	-	-	-	0.00%	
7810 SOCIAL SECURITY (85.48% of Exp)	5,210,690	5,240,643	5,406,663	6,910,869	7,478,809	7,478,809	567,940	8.22%	
7820 RETIREMENT (85.48% of Exp)	21,948,212	25,152,083	27,316,906	30,811,302	33,737,738	33,737,738	2,926,436	9.50%	
TOTALS	\$ 185,589,128	\$ 193,676,730	\$ 202,182,382	\$ 212,563,915	\$ 221,209,742	\$ 216,640,759	\$ 4,076,844	1.92%	

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FEDERAL REVENUES:								
8310 PAYMENTS FOR FEDERAL IMPACT	\$ 38,077	\$ 2,318,935	\$ 14,348	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.00%
8390 DIRECT GRANTS-IN-AID	142,209	144,999	147,346	140,000	140,000	140,000	-	0.00%
8514 TITLE I	14,435,135	17,035,618	15,971,938	19,500,000	18,525,000	18,525,000	(975,000)	-5.00%
8515 TITLE II	1,189,246	1,316,068	1,396,509	1,386,000	1,316,700	1,316,700	(69,300)	-5.00%
8516 TITLE III	916,400	1,024,835	857,755	1,279,000	1,215,050	1,215,050	(63,950)	-5.00%
8517 TITLE IV	322,024	462,751	926,958	1,581,000	1,501,950	1,501,950	(79,050)	-5.00%
8703 ARRA - TITLE I, PART A & B			-	-	-	11,638,593	11,638,593	0.00%
8704 ARRA - TITLE I, SCHOOL IMPROVEMENT			-	-	-	-	-	0.00%
8810 ACCESS	1,200,109	2,701,289	1,925,682	1,760,000	1,760,000	1,760,000	-	0.00%
8820 MEDICAL ASSISTANCE	139,152	177,605	160,398	178,500	178,500	178,500	-	0.00%
TOTALS	\$ 18,382,352	\$ 25,182,100	\$ 21,400,934	\$ 25,864,500	\$ 24,677,200	\$ 36,315,793	\$ 10,451,293	40.41%
TOTAL OPERATING REVENUES	\$248,765,771	\$264,805,204	\$271,555,493	\$284,755,429	\$292,834,209	\$290,048,573	\$5,293,144	1.86%
OTHER FINANCING SOURCES:								
9300 FUND TRANSFERS	\$ -		\$ -	\$ -		\$ -	\$ -	0.00%
9330 CAPITAL PROJECT FUND TRANSFERS	-		-	-		-	-	0.00%
9340 DEBT SERVICE FUND TRANSFERS				1,500,000	1,500,000	1,500,000	-	0.00%
9351 FOOD SERVICE FUND TRANSFERS	-	646,368	631,228	650,000	650,000	650,000	-	0.00%
9400 SALE OF ASSETS	-		5,037	-		-	-	0.00%
9500 REFUNDS - PRIOR YRS EXPENSES	-		-	-		-	-	0.00%
9990 INSURANCE RECOVERIES	38,695	1,261	11,271	-		-	-	0.00%
TOTALS	\$38,695	\$647,629	\$647,536	\$2,150,000	\$2,150,000	\$2,150,000	\$ -	0.00%
TOTAL REVENUES	\$248,804,466	\$265,452,833	\$272,203,029	\$286,905,429	\$294,984,209	\$292,198,573	\$5,293,144	1.81%

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	PRE-COVID 2020-2021 BUDGET	POST-COVID 2020-2021 BUDGET	VARIANCE OVER PY BUDGET	
								DOLLARS	PERCENTAGE
1000 INSTRUCTION									
1100 REGULAR PROGRAMS									
100 SALARIES	\$ 46,542,374	\$ 49,363,681	\$ 51,428,416	\$ 52,808,249	\$ 58,263,797	\$ 59,276,269	\$ 59,276,269	\$ 1,012,472	1.7%
200 BENEFITS	29,798,446	32,379,839	33,215,750	31,639,156	40,077,003	40,434,629	40,434,629	357,626	0.9%
300 PROF. SERVICES	2,077,594	2,177,880	2,103,847	2,556,101	2,395,150	2,431,078	2,395,150	-	0.0%
400 PROPERTY SERVICES	26,034	27,251	30,840	35,771	47,737	48,453	47,737	-	0.0%
500 OTHER PURCH.SVCS.	7,400,499	7,566,730	7,427,820	7,431,268	8,048,338	7,079,678	7,068,339	(979,999)	-12.2%
600 SUPPLIES	2,613,746	4,923,981	5,599,776	4,919,962	10,614,095	6,453,198	6,352,830	(4,261,265)	-40.1%
700 PROPERTY	57,221	82,909	59,735	139,820	29,290	46,751	46,060	16,770	57.3%
800 OTHER OBJECTS	-	15,826	4,020	14,435	1,010	3,563	3,510	2,500	247.5%
TOTALS	\$ 88,515,914	\$ 96,538,097	\$ 99,870,204	\$ 99,544,761	\$ 119,476,421	\$ 115,773,618	\$ 115,624,525	\$ (3,851,896)	-3.2%
1200 SPECIAL EDUCATION									
100 SALARIES	\$ 12,491,264	\$ 13,290,407	\$ 13,917,762	\$ 14,257,149	\$ 17,943,975	\$ 19,961,818	\$ 19,961,818	\$ 2,017,844	11.2%
200 BENEFITS	9,149,043	9,718,715	10,435,279	9,880,486	13,419,676	14,608,594	14,608,594	1,188,918	8.9%
300 PROF. SERVICES	3,140,508	4,331,835	6,448,253	8,396,602	7,692,553	7,887,111	7,770,553	78,000	1.0%
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	11,949,814	12,070,384	15,288,686	15,880,347	16,126,980	15,346,840	15,195,014	(931,966)	-5.8%
600 SUPPLIES	155,536	76,609	117,320	209,272	143,338	143,354	141,235	(2,103)	-1.5%
700 PROPERTY	12,047	18,563	10,479	9,801	33,500	34,003	33,500	-	0.0%
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	0.0%
TOTALS	\$ 36,898,212	\$ 39,506,512	\$ 46,217,780	\$ 48,633,657	\$ 55,360,022	\$ 57,981,719	\$ 57,710,715	\$ 2,350,693	4.2%
1300 VOCATIONAL EDUCATION									
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
200 BENEFITS	-	-	-	-	-	-	-	-	0.0%
300 PROF. SERVICES	-	-	-	-	-	-	-	-	0.0%
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	5,412,873	5,279,045	5,101,859	5,247,074	5,487,254	5,460,500	5,460,500	(26,754)	-0.5%
600 SUPPLIES	-	-	-	-	-	-	-	-	0.0%
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	0.0%
TOTALS	\$ 5,412,873	\$ 5,279,045	\$ 5,101,859	\$ 5,247,074	\$ 5,487,254	\$ 5,460,500	\$ 5,460,500	\$ (26,754)	-0.5%

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								DOLLARS	PERCENTAGE	
1400 OTHER INST. PROGRAMS										
100 SALARIES	\$ 249,567	\$ 241,744	\$ 225,715	\$ 144,539	\$ 67,280	\$ 67,280	\$ 67,280	\$ -	0.0%	
200 BENEFITS	105,566	110,185	111,148	60,737	29,707	29,855	29,855	148	0.5%	
300 PROF. SERVICES	2,436,750	2,943,999	2,618,917	2,706,152	2,526,863	2,564,766	2,708,500	181,637	7.2%	
400 OTH PURCHASED SER	-	-	-	-	-	-	-	-	0.0%	
500 OTHER PURCH.SVCS.	353,364	238,827	231,353	206,464	212,788	191,717	170,000	(42,788)	-20.1%	
600 SUPPLIES	5,192	2,715	7,244	-	-	-	-	-	0.0%	
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%	
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	0.0%	
TOTALS	\$ 3,150,439	\$ 3,537,471	\$ 3,194,377	\$ 3,117,892	\$ 2,836,638	\$ 2,853,619	\$ 2,975,635	\$ 138,997	4.9%	
1500 NONPUBLIC SCHOOL PROGRAMS										
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
200 BENEFITS	-	-	-	-	-	-	-	-	0.0%	
300 PROF. SERVICES	310,966	385,736	575,666	577,871	554,007	562,317	554,007	-	0.0%	
400 OTH PURCHASED SER	-	-	-	-	-	-	-	-	0.0%	
500 OTHER PURCH.SVCS.	-	-	-	-	7,500	7,613	7,500	-	0.0%	
600 SUPPLIES	-	-	-	-	-	-	-	-	0.0%	
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%	
800 OTHER OBJECTS	-	-	-	38,544	-	-	-	-	0.0%	
TOTALS	\$ 310,966	\$ 385,736	\$ 575,666	\$ 616,416	\$ 561,507	\$ 569,930	\$ 561,507	\$ -	0.0%	
1600 ADULT EVENING SCHOOL										
100 SALARIES	\$ 115,053	\$ 124,212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
200 BENEFITS	39,817	47,336	18,217	-	-	-	-	-	0.0%	
300 PROF. SERVICES	145	1,009	-	-	17,250	17,509	17,250	-	0.0%	
400 OTH PURCHASED SER	7,000	7,000	-	-	-	-	-	-	0.0%	
500 OTHER PURCH.SVCS.	940	700	-	-	-	-	-	-	0.0%	
600 SUPPLIES	7,573	5,509	-	8,337	18,064	18,335	18,064	-	0.0%	
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%	
800 OTHER OBJECTS	-	-	-	2,135	-	-	-	-	0.0%	
TOTALS	\$ 170,528	\$ 185,766	\$ 18,217	\$ 10,472	\$ 35,314	\$ 35,843	\$ 35,314	\$ -	0.0%	

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								DOLLARS	PERCENTAGE	
1800 PRE-KINDERGARTEN										
100 SALARIES	\$ 1,171,573	\$ 1,112,115	\$ 1,068,077	\$ 1,128,807	\$ 1,178,804	\$ 1,200,911	\$ 1,200,911	\$ 22,107	1.9%	
200 BENEFITS	918,983	836,689	840,663	874,884	900,253	845,480	845,480	(54,773)	-6.1%	
300 PROF. SERVICES	-	-	-	13,843	-	-	-	-	0.0%	
400 OTH PURCHASED SER	-	-	-	-	-	-	-	-	0.0%	
500 OTHER PURCH.SVCS.	-	-	-	-	-	-	-	-	0.0%	
600 SUPPLIES	-	3,760	-	-	-	-	-	-	0.0%	
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%	
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	0.0%	
TOTALS	\$ 2,090,556	\$ 1,952,565	\$ 1,908,740	\$ 2,017,534	\$ 2,079,057	\$ 2,046,391	\$ 2,046,391	\$ (32,666)	-1.6%	
TOTAL INSTRUCTION	\$ 136,549,488	\$ 147,385,192	\$ 156,886,843	\$ 159,187,807	\$ 185,836,213	\$ 184,721,620	\$ 184,414,587	\$ (1,421,626)	-0.8%	
2000 SUPPORT SERVICES										
2100 PUPIL PERSONNEL SERVICES										
100 SALARIES	\$ 4,589,685	\$ 4,583,236	\$ 4,945,680	\$ 5,928,966	\$ 6,342,734	\$ 6,866,053	\$ 6,866,053	\$ 523,319	8.3%	
200 BENEFITS	2,668,323	2,945,975	3,350,572	3,998,443	4,316,544	4,576,207	4,576,207	259,663	6.0%	
300 PROF. SERVICES	140,256	142,901	819,722	754,213	391,324	318,024	313,324	(78,000)	-19.9%	
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%	
500 OTHER PURCH.SVCS.	4,568	4,344	16,486	6,145	8,081	8,202	8,081	(0)	0.0%	
600 SUPPLIES	92,897	41,055	40,030	87,201	100,409	101,867	100,362	(47)	0.0%	
700 PROPERTY	-	-	-	3,642	-	-	-	-	0.0%	
800 OTHER OBJECTS	6,330	600	-	-	-	-	-	-	0.0%	
TOTALS	\$ 7,502,059	\$ 7,718,112	\$ 9,172,490	\$ 10,778,610	\$ 11,159,093	\$ 11,870,354	\$ 11,864,028	\$ 704,935	6.3%	
2200 INSTRUCTIONAL SUPPORT										
100 SALARIES	\$ 1,903,622	\$ 2,079,002	\$ 2,034,612	\$ 2,572,612	\$ 2,667,808	\$ 2,593,436	\$ 2,593,436	\$ (74,373)	-2.8%	
200 BENEFITS	1,275,138	1,449,564	1,568,616	1,951,506	2,100,526	2,076,610	2,076,610	(23,915)	-1.1%	
300 PROF. SERVICES	953,470	595,533	956,982	1,313,252	2,130,348	2,162,303	2,120,348	(10,000)	-0.5%	
400 PROPERTY SERVICES	1,211	1,573	613	783	5,897	6,239	6,147	250	4.2%	
500 OTHER PURCH.SVCS.	26,121	29,502	29,900	51,741	133,714	135,795	134,214	500	0.4%	
600 SUPPLIES	509,293	349,998	166,562	111,557	161,419	150,085	147,867	(13,552)	-8.4%	
700 PROPERTY	-	9,659	-	-	-	-	-	-	0.0%	
800 OTHER OBJECTS	1,085	1,085	1,085	3,455	1,085	1,314	1,295	210	19.4%	
TOTALS	\$ 4,669,940	\$ 4,515,917	\$ 4,758,370	\$ 6,004,905	\$ 7,200,797	\$ 7,125,783	\$ 7,079,917	\$ (120,880)	-1.7%	

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	PRE-COVID 2020-2021 BUDGET	POST-COVID 2020-2021 BUDGET	VARIANCE OVER PY BUDGET		
								DOLLARS	PERCENTAGE	
2300 ADMINISTRATION										
100 SALARIES	\$ 5,867,403	\$ 6,226,076	\$ 6,834,275	\$ 7,259,012	\$ 7,731,591	\$ 8,455,965	\$ 8,455,965	\$ 724,374	9.4%	
200 BENEFITS	11,035,185	10,915,994	10,839,370	10,418,468	11,593,991	11,850,157	11,850,157	256,166	2.2%	
300 PROF. SERVICES	1,464,736	1,011,816	1,250,350	1,210,081	1,045,500	1,061,183	1,028,000	(17,500)	-1.7%	
400 PROPERTY SERVICES	209,053	228,216	241,712	249,501	350,200	355,453	350,200	-	0.0%	
500 OTHER PURCH.SVCS.	260,353	280,557	223,592	201,414	209,088	212,778	229,119	20,031	9.6%	
600 SUPPLIES	30,059	90,955	81,985	84,283	99,467	121,633	120,722	21,255	21.4%	
700 PROPERTY	-	9,533	1,601	-	-	-	-	-	0.0%	
800 OTHER OBJECTS	96,956	50,371	487,977	166,277	359,500	325,430	324,000	(35,500)	-9.9%	
TOTALS	\$ 18,963,745	\$ 18,813,519	\$ 19,960,863	\$ 19,589,036	\$ 21,389,337	\$ 22,382,598	\$ 22,358,163	\$ 968,825	4.5%	
2400 PUPIL HEALTH SERVICES										
100 SALARIES	\$ 1,459,175	\$ 1,618,961	\$ 1,596,835	\$ 1,696,013	\$ 1,836,022	\$ 1,918,635	\$ 1,918,635	\$ 82,613	4.5%	
200 BENEFITS	978,940	1,031,286	1,083,614	1,155,984	1,336,341	1,340,917	1,340,917	4,575	0.3%	
300 PROF. SERVICES	699,656	747,838	808,657	1,137,171	110,600	1,182,259	1,174,300	1,063,700	961.8%	
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%	
500 OTHER PURCH.SVCS.	2,653	2,297	1,375	4,506	7,500	7,613	4,700	(2,800)	-37.3%	
600 SUPPLIES	26,957	25,039	54,789	51,206	64,455	65,422	63,000	(1,455)	-2.3%	
700 PROPERTY	-	-	-	28,876	8,000	8,120	8,000	-	0.0%	
800 OTHER OBJECTS	20	-	-	-	-	-	-	-	0.0%	
TOTALS	\$ 3,167,401	\$ 3,425,420	\$ 3,545,269	\$ 4,073,756	\$ 3,362,918	\$ 4,522,965	\$ 4,509,551	\$ 1,146,633	34.1%	
2500 BUSINESS OFFICE										
100 SALARIES	\$ 689,738	\$ 665,663	\$ 782,348	\$ 869,641	\$ 1,000,924	\$ 1,105,290	\$ 1,105,290	\$ 104,367	10.4%	
200 BENEFITS	473,461	482,630	730,491	803,988	725,104	780,566	780,566	55,462	7.6%	
300 PROF. SERVICES	84,478	97,292	116,735	106,525	114,500	116,218	114,500	-	0.0%	
400 PROPERTY SERVICES	31,518	31,858	29,781	43,773	35,000	35,525	35,000	-	0.0%	
500 OTHER PURCH.SVCS.	3,843	4,954	6,153	4,395	11,986	12,226	12,050	64	0.5%	
600 SUPPLIES	42,070	1,988	40,425	87,444	106,100	131,059	130,600	24,500	23.1%	
700 PROPERTY	-	1,039	-	-	1,000	1,015	1,000	-	0.0%	
800 OTHER OBJECTS	56,328	67,857	92,320	102,843	429,500	578,663	577,500	148,000	34.5%	
TOTALS	\$ 1,381,436	\$ 1,353,280	\$ 1,798,253	\$ 2,018,609	\$ 2,424,114	\$ 2,760,561	\$ 2,756,506	\$ 332,392	13.7%	

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	PRE-COVID	POST-COVID	VARIANCE OVER PY BUDGET	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	2020-2021	2020-2021	DOLLARS	PERCENTAGE
						BUDGET	BUDGET		
2600 OPER/MAINT OF PLANT									
100 SALARIES	\$ 6,945,286	\$ 7,383,691	\$ 7,522,093	\$ 7,872,379	\$ 8,879,868	\$ 8,974,273	\$ 8,974,273	\$ 94,405	1.1%
200 BENEFITS	5,083,873	5,746,229	5,485,815	5,184,440	6,825,616	6,629,883	6,629,883	(195,733)	-2.9%
300 PROF. SERVICES	201,893	487,883	498,400	409,101	562,538	574,839	574,836	12,297	2.2%
400 PROPERTY SERVICES	3,337,461	3,573,405	2,164,190	2,539,238	2,449,484	2,369,501	2,281,445	(168,040)	-6.9%
500 OTHER PURCH.SVCS.	252,877	275,238	275,582	277,439	297,129	303,982	304,980	7,851	2.6%
600 SUPPLIES	2,039,549	2,253,450	4,128,215	4,176,132	4,469,059	4,642,670	4,575,354	106,295	2.4%
700 PROPERTY	311,898	208,934	226,273	(20,471)	(10,420)	(10,576)	(10,622)	(203)	1.9%
800 OTHER OBJECTS	281	521,169	13,122	12,008	6,079	6,170	5,038	(1,041)	-17.1%
TOTALS	\$ 18,173,118	\$ 20,450,000	\$ 20,313,689	\$ 20,450,267	\$ 23,479,353	\$ 23,490,742	\$ 23,335,186	\$ (144,167)	-0.6%
2700 TRANSPORTATION									
100 SALARIES	\$ 45,543	\$ 49,969	\$ 55,233	\$ 46,021	\$ 43,437	\$ 44,770	\$ 44,770	\$ 1,333	3.1%
200 BENEFITS	34,551	37,098	42,391	36,967	35,034	35,648	35,648	614	1.8%
300 PROF. SERVICES	-	-	1,125	-	-	-	-	-	0.0%
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	5,136,556	5,016,925	5,300,474	5,394,973	5,876,635	6,008,660	6,169,135	292,500	5.0%
600 SUPPLIES	-	-	-	-	-	-	-	-	0.0%
700 PROPERTY	-	-	-	128,247	-	-	-	-	0.0%
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	0.0%
TOTALS	\$ 5,216,650	\$ 5,103,991	\$ 5,399,223	\$ 5,606,207	\$ 5,955,105	\$ 6,089,077	\$ 6,249,552	\$ 294,447	4.9%
2800 SUPPORT SERVICES-CENTRAL									
100 SALARIES	\$ 1,112,355	\$ 1,226,428	\$ 1,239,449	\$ 1,158,421	\$ 1,281,134	\$ 1,301,415	\$ 1,301,415	\$ 20,282	1.6%
200 BENEFITS	719,020	807,518	869,679	808,529	865,484	1,072,957	1,072,957	207,472	24.0%
300 PROF. SERVICES	435,703	607,104	672,029	821,950	1,141,339	1,160,743	1,131,799	(9,540)	-0.8%
400 PROPERTY SERVICES	751	788	827	2,240	5,000	19,691	19,400	14,400	288.0%
500 OTHER PURCH.SVCS.	952,050	1,028,212	835,872	773,073	980,313	1,004,058	991,275	10,962	1.1%
600 SUPPLIES	537,616	593,172	716,427	836,164	984,234	1,014,223	998,514	14,280	1.5%
700 PROPERTY	1,072,585	1,062,533	1,068,951	2,827,853	1,730,210	1,726,322	1,700,810	(29,400)	-1.7%
800 OTHER OBJECTS	1,003	18,518	33,382	23,288	27,964	38,383	34,400	6,436	23.0%
TOTALS	\$ 4,831,083	\$ 5,344,273	\$ 5,436,615	\$ 7,251,518	\$ 7,015,678	\$ 7,337,792	\$ 7,250,570	\$ 234,892	3.3%

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	PRE-COVID 2020-2021 BUDGET	POST-COVID 2020-2021 BUDGET	VARIANCE OVER PY BUDGET DOLLARS PERCENTAGE		
2900 OTHER SUPPORT SERVICES										
100 SALARIES	\$ 98,417	\$ 104,318	\$ 40,019	\$ 26,762	\$ -	\$ -	\$ -	\$ -	-	0.0%
200 BENEFITS	71,655	76,238	34,149	21,728	-	-	-	-	-	0.0%
300 PROF. SERVICES	60	-	-	-	-	-	-	-	-	0.0%
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	-	-
500 OTHER PURCH.SVCS.	42,245	42,821	42,973	42,567	51,258	52,026	45,000	(6,258)	-12.2%	
600 SUPPLIES	-	-	-	-	-	-	-	-	-	0.0%
700 PROPERTY	-	-	-	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	-	0.0%
900 OTHER OBJECTS	-	-	8,506	-	-	-	-	-	-	0.0%
TOTALS	\$ 212,377	\$ 223,377	\$ 125,646	\$ 91,057	\$ 51,258	\$ 52,026	\$ 45,000	\$ (6,258)	-12.2%	
TOTAL-SUPPORT SERVICES	\$ 64,117,809	\$ 66,947,889	\$ 70,510,418	\$ 75,863,965	\$ 82,037,652	\$ 85,631,897	\$ 85,448,473	\$ 3,410,820	4.2%	
3000 NON-INSTRUCTIONAL SERVICES										
3200 STUDENT ACTIVITIES										
100 SALARIES	\$ 833,483	\$ 871,172	\$ 874,081	\$ 891,932	\$ 1,039,213	\$ 1,003,655	\$ 1,003,655	\$ (35,557)	-3.4%	
200 BENEFITS	341,806	372,032	381,888	391,015	504,978	489,515	489,515	(15,464)	-3.1%	
300 PROF. SERVICES	183,654	188,465	181,682	178,373	193,300	196,200	193,300	-	0.0%	
400 PROPERTY SERVICES	13,264	15,208	13,709	20,865	22,617	22,956	22,617	-	0.0%	
500 OTHER PURCH.SVCS.	288,221	300,158	291,873	276,071	368,235	376,506	385,175	16,940	4.6%	
600 SUPPLIES	180,125	176,925	161,173	177,802	186,400	189,196	186,400	-	0.0%	
700 PROPERTY	63,123	44,890	40,514	46,623	43,000	43,645	43,000	-	0.0%	
800 OTHER OBJECTS	29,785	30,792	33,437	29,924	39,500	40,093	39,500	-	0.0%	
TOTALS	\$ 1,933,461	\$ 1,999,641	\$ 1,978,356	\$ 2,012,606	\$ 2,397,243	\$ 2,361,766	\$ 2,363,162	\$ (34,081)	-1.4%	
3300 COMMUNITY SERVICES										
100 SALARIES	\$ 401,137	\$ 395,181	\$ 396,312	\$ 429,555	\$ 440,995	\$ 561,746	\$ 561,746	\$ 120,751	27.4%	
200 BENEFITS	434,975	390,617	407,737	428,278	444,920	493,773	493,773	48,852	11.0%	
300 PROF. SERVICES	8,106	7,057	10,864	11,203	12,024	12,204	12,024	-	0.0%	
400 PROPERTY SERVICES	-	-	-	-	-	-	-	-	0.0%	
500 OTHER PURCH.SVCS.	125,413	135,013	150,086	138,076	145,000	145,000	145,000	-	0.0%	
600 SUPPLIES	11,334	4,821	63,641	46,791	258,389	262,265	258,389	-	0.0%	
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%	
800 OTHER OBJECTS	-	-	-	1,025	-	-	-	-	0.0%	
TOTALS	\$ 980,965	\$ 932,689	\$ 1,028,640	\$ 1,054,929	\$ 1,301,328	\$ 1,474,987	\$ 1,470,931	\$ 169,603	13.0%	
TOTAL NON-INST. SERVICES	\$ 2,914,426	\$ 2,932,331	\$ 3,006,996	\$ 3,067,535	\$ 3,698,571	\$ 3,836,753	\$ 3,834,093	\$ 135,522	3.7%	

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	PRE-COVID 2020-2021 BUDGET	POST-COVID 2020-2021 BUDGET	VARIANCE OVER PY BUDGET	
								DOLLARS	PERCENTAGE
4000 FACILITIES ACQUISITION, ETC.									
4600 BUILDING IMPROVEMENTS									
300 PROF. SERVICES	\$ -	\$ -	\$ 350,815	\$ 938,243	\$ -	\$ -	\$ -	\$ -	0.0%
400 PROPERTY SERVICES	-	-	385,261	(307,347)	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	-	-	-	-	-	-	-	-	0.0%
600 SUPPLIES	-	-	-	-	-	-	-	-	0.0%
700 PROPERTY	-	-	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	-	-	-	-	-	-	-	0.0%
TOTAL FACILITIES ACQUISITION	\$ -	\$ -	\$ 736,076	\$ 630,896	\$ -	\$ -	\$ -	\$ -	0.0%
4600 BUILDING IMPROVEMENTS									
300 PROF. SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
400 PROPERTY SERVICES	-	-	3,405,631	4,531,552	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	-	-	-	-	-	-	-	-	0.0%
600 SUPPLIES	-	-	219,927	194,009	-	-	-	-	0.0%
700 PROPERTY	-	-	-	54,430	-	-	-	-	0.0%
800 OTHER OBJECTS	-	-	-	76,830	-	-	-	-	0.0%
TOTAL BUILDING IMPROVEMENTS	\$ -	\$ -	\$ 3,625,558	\$ 4,856,821	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL FACILITIES ACQUISITION	\$ -	\$ -	\$ 4,361,633	\$ 5,487,716	\$ -	\$ -	\$ -	\$ -	0.0%
5000 OTHER FINANCING USES									
5100 DEBT SERVICE									
800 OTHER OBJECTS	\$ 11,742,496	\$ 12,486,211	\$ 9,920,047	\$ 11,491,722	\$ 10,871,822	\$ 11,453,152	\$ 11,453,152	\$ 581,330	5.3%
900 OTHER FIN. USES	2,470,000	4,435,000	11,995,000	12,575,000	14,700,000	15,505,000	15,505,000	805,000	5.5%
TOTAL DEBT SERVICE	\$ 14,212,496	\$ 16,921,211	\$ 21,915,047	\$ 24,066,722	\$ 25,571,822	\$ 26,958,152	\$ 26,958,152	\$ 1,386,330	5.4%
5200 FUND TRANSFERS									
900 OTHER OBJECTS	\$ -	\$ -	\$ 462,860	\$ 17,000,000	\$ 800,000	\$ 1,500,000	\$ 1,500,000	\$ 700,000	87.5%
TOTAL OTHER USES	\$ 14,212,496	\$ 16,921,211	\$ 22,377,907	\$ 41,066,722	\$ 26,371,822	\$ 28,458,152	\$ 28,458,152	\$ 2,086,330	7.9%
5900 BUDGETARY RESERVE									
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
200 BENEFITS	-	-	-	-	-	-	-	-	0.0%
800 OTHER FIN. USES	-	-	-	-	3,000,000	6,000,000	6,000,000	3,000,000	100.0%
TOTAL BUDGETARY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 6,000,000	\$ 6,000,000	\$ 3,000,000	100.0%
TOTAL ACTUALS/BUDGET	\$ 217,794,219	\$ 234,186,622	\$ 257,143,798	\$ 284,673,744	\$ 300,944,258	\$ 308,648,422	\$ 308,155,304	\$ 7,211,046	2.4%

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	PRE-COVID 2020-2021 BUDGET	POST-COVID 2020-2021 BUDGET	VARIANCE OVER PY BUDGET DOLLARS PERCENTAGE	
EXPENDITURES BY OBJECT AREA									
100 SALARIES	\$ 84,515,675	\$ 89,335,857	\$ 92,960,905	\$ 97,090,057	\$ 108,717,580	\$ 113,331,516	\$ 113,331,516	\$ 4,613,936	4.2%
200 BENEFITS	63,128,782	67,347,944	69,415,378	67,654,610	83,175,178	85,264,789	85,264,789	2,089,611	2.5%
300 PROF. SERVICES	12,137,975	13,726,347	17,414,044	21,130,681	18,887,298	20,246,753	20,107,892	1,220,594	6.5%
400 PROPERTY SERVICES	3,668,537	3,928,121	6,315,537	7,116,375	2,915,935	2,857,819	2,762,546	(153,390)	-5.3%
500 OTHER PURCH. SVCS	32,170,145	32,232,886	35,181,111	35,935,553	37,971,799	36,353,193	36,330,082	(1,641,717)	-4.3%
600 SUPPLIES	6,251,947	8,549,978	11,397,514	10,990,160	17,205,428	13,293,305	13,093,337	(4,112,091)	-23.9%
700 PROPERTY	1,516,874	1,438,060	1,407,553	3,218,821	1,834,580	1,849,279	1,821,748	(12,833)	-0.7%
800 OTHER OBJECTS	11,934,284	13,192,429	10,585,390	11,962,487	14,736,460	18,446,767	18,438,395	3,701,936	25.1%
900 OTHER FIN USES	2,470,000	4,435,000	12,466,366	29,575,000	15,500,000	17,005,000	17,005,000	1,505,000	9.7%
TOTAL	\$ 217,794,219	\$ 234,186,622	\$ 257,143,798	\$ 284,673,744	\$ 300,944,258	\$ 308,648,422	\$ 308,155,304	\$ 7,211,046	2.4%
				\$0		(\$6,000,000)	(\$6,000,000)		
Instruction	\$136,549,488	\$147,385,192	\$156,886,843	\$ 159,187,807	\$185,836,213	\$184,721,620	\$184,414,587	(\$1,421,626)	-0.8%
Support Services	64,117,809	66,947,889	70,510,418	75,863,965	82,037,652	85,631,897	85,448,473	3,410,820	4.2%
Non-Instructional Services	2,914,426	2,932,331	3,006,996	3,067,535	3,698,571	3,836,753	3,834,093	135,522	3.7%
Debt Service	14,212,496	16,921,211	21,915,047	24,066,722	25,571,822	26,958,152	26,958,152	1,386,330	5.4%
Other Financial Uses	-	-	4,824,493	22,487,716	800,000	1,500,000	1,500,000	700,000	87.5%
Budgetary Reserve	-	-	-	-	3,000,000	6,000,000	6,000,000	3,000,000	100.0%
TOTAL	\$217,794,219	\$234,186,622	\$257,143,798	\$284,673,744	\$300,944,258	\$308,648,422	\$308,155,304	\$7,211,046	2.4%

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	VARIANCE OVER PY BUDGET	
							DOLLARS	PERCENTAGE
1000 INSTRUCTION								
1100 REGULAR PROGRAMS								
100 SALARIES	\$ 46,542,374	\$ 49,363,681	\$ 51,428,416	\$ 52,808,249	\$ 58,263,797	\$ 59,276,269	\$ 1,012,472	1.82%
200 BENEFITS								
210 Health Insurance	13,625,031	12,883,616	11,962,304	9,487,537	14,541,741	14,357,564	(184,177)	-1.39%
220 Social Security	3,552,336	3,741,845	3,897,941	3,992,414	4,516,621	4,590,862	74,241	1.74%
230 PSERS		15,163,189	16,815,900	17,656,453	20,245,089	20,709,889	464,800	2.50%
240 Tuition Reimbursement	1,210		-	3,840	25,000	-	(25,000)	-100.00%
250 Unemployment Comp	(27,100)	(24,564)	25,942	45,652	265,103	277,191	12,087	4.71%
260 Worker's Comp	551,117	748,712	680,450	614,230	649,449	660,124	10,675	1.74%
261 Other Benefits	-		-	569,347,489	-	-	-	#DIV/0!
290 Other Employee Benefits	(110,667)	(132,959)	(166,787)	(160,969)	(166,000)	(161,000)	5,000	#DIV/0!
TOTAL BENEFITS	\$ 29,798,446	\$ 32,379,839	\$ 33,215,750	\$ 600,986,645	\$ 40,077,003	\$ 40,434,629	\$ 357,626	0.97%
1200 SPECIAL EDUCATION								
100 SALARIES	\$ 12,491,264	\$ 13,290,407	\$ 13,917,762	\$ 14,257,149	\$ 17,943,975	\$ 19,961,818	\$ 2,017,844	11.54%
200 BENEFITS								
210 Health Insurance	4,841,520	4,575,784	4,694,133	3,899,354	5,575,338	5,831,894	256,556	4.84%
220 Social Security	940,182	992,202	1,037,317	1,061,579	1,372,714	1,527,079	154,365	11.54%
230 PSERS	3,219,583	3,971,934	4,520,727	4,740,066	6,152,989	6,888,823	735,835	12.59%
240 Tuition Reimbursement	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	-	3,019	13,777	18,624	121,251	141,217	19,966	15.99%
260 Worker's Comp	147,758	175,777	169,326	160,863	197,384	219,580	22,196	11.54%
261 Other Benefits				569,347,489	-	-	-	#DIV/0!
TOTAL BENEFITS	\$ 9,149,043	\$ 9,718,716	\$ 10,435,280	\$ 9,880,486	\$ 13,419,676	\$ 14,608,594	\$ 1,188,918	9.29%

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	VARIANCE OVER PY BUDGET	
							DOLLARS	PERCENTAGE
1400 OTHER INST. PROGRAMS								
100 SALARIES	\$ 249,567	\$ 241,744	\$ 225,716	\$ 144,539	\$ 67,280	\$ 67,280	\$ -	0.00%
200 BENEFITS								
210 Health Insurance	19,825	17,000	18,000	-	-	-	-	0.00%
220 Social Security	18,994	18,400	17,118	11,048	5,147	5,147	-	0.00%
230 PSERS	63,139	72,125	73,547	48,100	23,070	23,218	148	0.33%
240 Tuition Reimbursement	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	-	-	-	-	750	750	-	0.00%
260 Worker's Comp	3,608	2,660	2,483	1,590	740	740	-	0.00%
TOTAL BENEFITS	\$ 105,566	\$ 110,185	\$ 111,148	\$ 60,737	\$ 29,707	\$ 29,855	\$ 148	0.22%
1500 NONPUBLIC SCHOOL PROGRAMS								
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
200 BENEFITS								
210 Health Insurance	-	-	-	-	-	-	-	#DIV/0!
220 Social Security	-	-	-	-	-	-	-	#DIV/0!
230 PSERS	-	-	-	-	-	-	-	#DIV/0!
240 Tuition Reimbursement	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	-	-	-	-	-	-	-	#DIV/0!
260 Worker's Comp	-	-	-	-	-	-	-	#DIV/0!
TOTAL BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
1600 ADULT EVENING SCHOOL								
100 SALARIES	\$ 115,053	\$ 124,212	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
200 BENEFITS								
210 Health Insurance	-	-	-	-	-	-	-	#DIV/0!
220 Social Security	8,801	9,502	-	-	-	-	-	#DIV/0!
230 PSERS	29,323	36,467	-	-	-	-	-	#DIV/0!
240 Tuition Reimbursement	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	-	-	18,217	-	-	-	-	#DIV/0!
260 Worker's Comp	1,692	1,366	-	-	-	-	-	#DIV/0!
TOTAL BENEFITS	\$ 39,816	\$ 47,335	\$ 18,217	\$ -	\$ -	\$ -	\$ -	#DIV/0!

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	VARIANCE OVER PY BUDGET	
							DOLLARS	PERCENTAGE
1800 PRE-KINDERGARTEN								
100 SALARIES	\$ 1,171,573	\$ 1,112,115	\$ 1,068,077	\$ 1,128,807	\$ 1,178,804	\$ 1,200,911	\$ 22,107	1.96%
200 BENEFITS								
210 Health Insurance	513,925	408,400	408,000	402,628	385,641	318,722	(66,919)	-19.30%
220 Social Security	88,036	83,152	79,840	84,093	90,178	91,870	1,691	1.96%
230 PSERS	299,979	332,903	341,138	375,746	404,212	414,434	10,223	2.71%
240 Tuition Reimbursement	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	-	-	(64)	-	7,255	7,244	(11)	-0.15%
260 Worker's Comp	17,042	12,234	11,749	12,418	12,967	13,210	243	1.96%
TOTAL BENEFITS	\$ 918,982	\$ 836,689	\$ 840,663	\$ 874,884	\$ 900,253	\$ 845,480	\$ (54,773)	-6.60%
2100 PUPIL PERSONNEL SERVICES								
100 SALARIES	\$ 4,589,685	\$ 4,583,236	\$ 4,945,680	\$ 5,928,966	\$ 6,342,734	\$ 6,866,053	\$ 523,319	9.44%
200 BENEFITS								
210 Health Insurance	1,085,822	1,189,900	1,303,100	1,524,775	1,556,903	1,574,537	17,634	1.36%
220 Social Security	345,960	343,714	369,419	440,262	485,219	525,253	40,034	9.44%
230 PSERS	1,182,953	1,362,325	1,613,383	1,974,873	2,174,924	2,369,475	194,551	10.50%
240 Tuition Reimbursement	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	-	-	10,910	(2,664)	29,729	31,416	1,687	6.37%
260 Worker's Comp	53,588	50,037	53,760	60,324	69,770	75,527	5,757	9.44%
TOTAL BENEFITS	\$ 2,668,323	\$ 2,945,976	\$ 3,350,572	\$ 3,997,570	\$ 4,316,544	\$ 4,576,207	\$ 259,663	7.09%

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	VARIANCE OVER PY BUDGET	
							DOLLARS	PERCENTAGE
2200 INSTRUCTIONAL SUPPORT								
100 SALARIES	\$ 1,903,622	\$ 2,079,002	\$ 2,034,612	\$ 2,572,612	\$ 2,667,808	\$ 2,593,436	\$ (74,373)	-3.20%
200 BENEFITS								
210 Health Insurance	462,225	449,000	449,100	574,312	640,599	627,080	(13,519)	-3.05%
220 Social Security	144,209	156,948	153,216	192,449	204,087	198,398	(5,690)	-3.20%
230 PSERS	490,467	618,076	660,850	853,396	914,791	894,995	(19,797)	-2.55%
240 Tuition Reimbursement	150,998	202,245	279,189	302,480	300,000	315,000	15,000	5.00%
250 Unemployment Comp	-	-	3,883	-	11,702	12,610	908	8.85%
260 Worker's Comp	27,239	23,255	22,378	28,286	29,346	28,528	(818)	-3.20%
TOTAL BENEFITS	\$ 1,275,138	\$ 1,449,524	\$ 1,568,616	\$ 1,950,923	\$ 2,100,526	\$ 2,076,610	\$ (23,915)	-1.38%
2300 ADMINISTRATION								
100 SALARIES	\$ 5,867,433	\$ 6,226,076	\$ 6,834,275	\$ 7,259,012	\$ 7,731,591	\$ 8,455,965	\$ 724,374	9.35%
200 BENEFITS								
210 Health Insurance	1,333,298	1,653,188	1,374,894	1,152,882	1,863,414	1,951,276	87,861	4.54%
220 Social Security	450,347	479,101	518,998	547,127	604,242	659,733	55,491	9.37%
230 PSERS	1,543,070	1,890,456	2,254,528	2,448,761	2,708,427	2,976,130	267,703	10.34%
240 Tuition Reimbursement	3,000	53,206	19,462	18,000	113,500	-	(113,500)	-100.00%
250 Unemployment Comp	-	75,599	2,035	12,301	32,811	35,311	2,500	7.67%
260 Worker's Comp	74,870	96,352	91,203	85,024	86,885	94,864	7,979	9.37%
280 Other Post Employment Benes	7,631,856	6,689,200	6,589,662	6,153,645	6,176,478	6,094,719	(81,759)	-1.22%
290 Other Employee Benefits	(1,243)	(21,106)	(11,412)	728	8,234	38,124	29,890	68.48%
TOTAL BENEFITS	\$ 11,035,198	\$ 10,915,996	\$ 10,839,370	\$ 10,418,468	\$ 11,593,991	\$ 11,850,157	\$ 256,166	2.12%

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	VARIANCE OVER PY BUDGET	
							DOLLARS	PERCENTAGE
2400 PUPIL HEALTH SERVICES								
100 SALARIES	\$ 1,459,175	\$ 1,618,961	\$ 1,596,835	\$ 1,696,013	\$ 1,836,022	\$ 1,918,635	\$ 82,613	4.86%
200 BENEFITS								
210 Health Insurance	471,625	408,450	427,100	444,444	538,023	502,813	(35,210)	-8.67%
220 Social Security	109,993	121,249	119,325	126,355	140,456	146,776	6,320	4.86%
230 PSERS	376,617	483,389	519,623	566,529	629,572	662,121	32,549	5.73%
240 Tuition Reimbursement	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	-	-	-	-	8,094	8,102	8	0.10%
260 Worker's Comp	20,705	18,198	17,566	18,656	20,196	21,105	909	4.86%
TOTAL BENEFITS	\$ 978,940	\$ 1,031,286	\$ 1,083,614	\$ 1,155,984	\$ 1,336,341	\$ 1,340,917	\$ 4,575	0.40%
2500 BUSINESS OFFICE								
100 SALARIES	\$ 689,737	\$ 665,663	\$ 782,348	\$ 869,641	\$ 1,000,924	\$ 1,105,290	\$ 104,367	11.15%
200 BENEFITS								
210 Health Insurance	211,800	211,225	222,900	244,361	267,789	281,768	13,980	5.71%
220 Social Security	54,190	51,837	57,749	63,289	76,571	84,555	7,984	11.15%
230 PSERS	205,122	217,349	255,735	288,637	343,217	381,436	38,219	12.21%
240 Tuition Reimbursement	-	-	-	-	6,750	-	(6,750)	-100.00%
250 Unemployment Comp	-	6,255	1,036	-	4,326	4,620	294	7.21%
260 Worker's Comp	10,870	7,753	182,592	197,204	11,010	12,158	1,148	11.15%
290 Other Employee Benefits	(8,520)	(11,789)	10,479	10,498	15,442	16,029	587	3.84%
TOTAL BENEFITS	\$ 473,462	\$ 482,630	\$ 730,491	\$ 803,988	\$ 725,104	\$ 780,566	\$ 55,462	8.33%

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	VARIANCE OVER PY BUDGET	
							DOLLARS	PERCENTAGE
2600 OPER/MAINT OF PLANT								
100 SALARIES	\$ 6,945,256	\$ 7,383,692	\$ 7,522,093	\$ 7,872,379	\$ 8,879,868	\$ 8,974,273	\$ 94,405	1.07%
200 BENEFITS								
210 Health Insurance	2,662,390	2,961,389	2,340,956	1,863,841	2,894,035	2,652,236	(241,798)	-9.09%
220 Social Security	539,651	573,180	574,014	599,779	689,408	696,783	7,375	1.10%
230 PSERS	1,830,588	2,140,572	2,475,727	2,655,671	3,090,170	3,143,265	53,095	1.81%
240 Tuition Reimbursement	1,650	2,250	5,203	-	15,000	-	(15,000)	-100.00%
250 Unemployment Comp	-	3,697	22,393	8,822	65,873	66,408	535	0.84%
260 Worker's Comp	84,958	104,611	95,855	85,589	99,131	100,191	1,060	1.10%
290 Other Employee Benefits	(35,376)	(39,471)	(28,333)	(29,263)	(28,000)	(29,000)	(1,000)	#DIV/0!
TOTAL BENEFITS	\$ 5,119,237	\$ 5,746,228	\$ 5,485,815	\$ 5,184,440	\$ 6,825,616	\$ 6,629,883	\$ (195,733)	-3.04%
2700 TRANSPORTATION								
100 SALARIES	\$ 45,543	\$ 49,969	\$ 55,233	\$ 46,021	\$ 43,437	\$ 44,770	\$ 1,333	3.12%
200 BENEFITS								
210 Health Insurance	18,700	18,750	20,800	17,773	16,061	16,003	(58)	-0.40%
220 Social Security	3,405	3,739	4,133	3,438	3,323	3,425	102	3.12%
230 PSERS	11,768	14,060	16,850	15,251	14,894	15,450	556	3.89%
240 Tuition Reimbursement	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	-	-	-	-	277	277	-	0.00%
260 Worker's Comp	678	550	608	505	478	492	15	3.12%
TOTAL BENEFITS	\$ 34,551	\$ 37,099	\$ 42,391	\$ 36,967	\$ 35,034	\$ 35,648	\$ 614	1.86%

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	VARIANCE OVER PY BUDGET	
							DOLLARS	PERCENTAGE
2800 SUPPORT SERVICES-CENTRAL								
100 SALARIES	\$ 1,112,355	\$ 1,226,428	\$ 1,239,449	\$ 1,158,421	\$ 1,281,134	\$ 1,301,415	\$ 20,282	1.55%
200 BENEFITS								
210 Health Insurance	345,425	348,825	358,400	327,541	308,462	316,150	7,688	2.47%
220 Social Security	89,265	97,426	92,539	86,101	98,007	99,558	1,552	1.55%
230 PSERS	305,859	387,068	400,349	382,145	439,301	449,118	9,818	2.25%
240 Tuition Reimbursement	-	-	-	-	-	188,450	188,450	#DIV/0!
250 Unemployment Comp	-	-	4,760	-	5,622	5,365	(258)	-4.59%
260 Worker's Comp	17,638	14,591	13,631	12,741	14,092	14,316	223	1.55%
290 Other Employee Benefits	(39,166)	(40,391)	-	-	-	-	-	#DIV/0!
TOTAL BENEFITS	\$ 758,187	\$ 807,519	\$ 869,679	\$ 808,529	\$ 865,484	\$ 1,072,957	\$ 207,472	23.93%
2900 OTHER SUPPORT SERVICES								
100 SALARIES	\$ 98,417	\$ 104,318	\$ 40,019	\$ 26,762	\$ -	\$ -	\$ -	0.00%
200 BENEFITS								
210 Health Insurance	37,400	37,500	17,800	10,500	-	-	-	0.00%
220 Social Security	7,390	7,846	2,972	1,987	-	-	-	0.00%
230 PSERS	25,408	29,744	12,936	8,947	-	-	-	0.00%
240 Tuition Reimbursement	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	-	-	-	-	-	-	-	0.00%
260 Worker's Comp	1,458	1,148	440	294	-	-	-	0.00%
TOTAL BENEFITS	\$ 71,656	\$ 76,238	\$ 34,148	\$ 21,728	\$ -	\$ -	\$ -	0.00%
3200 STUDENT ACTIVITIES								
100 SALARIES	\$ 833,483	\$ 871,172	\$ 874,081	\$ 891,932	\$ 1,039,213	\$ 1,003,655	\$ (35,557)	-3.76%
200 BENEFITS								
210 Health Insurance	56,100	53,650	53,000	53,773	48,475	46,494	(1,981)	-4.46%
220 Social Security	63,533	66,409	66,538	67,809	79,500	76,780	(2,720)	-3.76%
230 PSERS	210,873	243,090	253,401	260,365	356,346	346,361	(9,985)	-3.15%
240 Tuition Reimbursement	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	-	-	-	18	9,226	8,839	(387)	-4.45%
260 Worker's Comp	11,300	8,883	8,949	9,051	11,431	11,040	(391)	-3.76%
290 Other Employee Benefits	-	-	-	-	-	-	-	#DIV/0!
TOTAL BENEFITS	\$ 341,806	\$ 372,032	\$ 381,888	\$ 391,015	\$ 504,978	\$ 489,515	\$ (15,464)	-3.42%

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	VARIANCE OVER PY BUDGET	
							DOLLARS	PERCENTAGE
3300 COMMUNITY SERVICES								
100 SALARIES	\$ 401,137	\$ 395,181	\$ 396,312	\$ 429,555	\$ 440,995	\$ 561,746	\$ 120,751	27.18%
200 BENEFITS								
210 Health Insurance	295,569	238,200	246,000	248,158	250,015	243,528	(6,487)	-2.56%
220 Social Security	29,882	29,166	29,176	31,642	33,736	42,974	9,237	27.18%
230 PSERS	103,654	118,908	128,202	142,870	151,217	193,858	42,641	28.72%
240 Tuition Reimbursement	-	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	-	-	-	883	5,102	7,234	2,132	37.76%
260 Worker's Comp	5,871	4,343	4,359	4,725	4,851	6,179	1,328	27.18%
TOTAL BENEFITS	\$ 434,976	\$ 390,617	\$ 407,737	\$ 428,278	\$ 444,920	\$ 493,773	\$ 48,852	10.95%
EXPENDITURES BY OBJECT AREA								
100 SALARIES	\$ 84,515,674	\$ 89,335,857	\$ 92,960,908	\$ 97,090,057	\$ 108,717,580	\$ 113,331,516	\$ 4,613,936	4.43%
200 BENEFITS								
210 Health Insurance	25,980,655	25,454,877	23,896,487	20,251,880	28,886,496	28,720,065	(166,430)	-0.63%
220 Social Security	6,446,174	6,775,716	7,020,295	7,309,371	8,399,209	8,749,191	349,983	4.39%
230 PSERS	22,104,922	27,081,655	30,342,896	32,417,809	37,648,219	39,468,575	1,820,356	5.22%
240 Tuition Reimbursement	156,858	257,701	303,854	324,320	460,250	503,450	43,200	9.39%
250 Unemployment Comp	(27,100)	64,006	102,889	83,636	567,122	606,582	39,461	7.11%
260 Worker's Comp	1,030,392	1,270,470	1,355,349	1,291,500	1,207,729	1,258,054	50,324	4.39%
280 Other Post Employment Benes	7,631,856	6,689,200	6,589,662	6,153,645	6,176,478	6,094,719	(81,759)	-1.22%
290 Other Employee Benefits	(194,972)	(245,716)	(196,053)	(179,007)	(170,324)	(135,847)	34,477	58.51%
TOTAL BENEFITS	\$ 63,128,785	\$ 67,347,909	\$ 69,415,379	\$ 67,653,154	\$ 83,175,178	\$ 85,264,789	\$ 2,089,611	2.67%