

## South Washington County Schools 2020-21 Original Budget

### GENERAL FUND BUDGET SUMMARY (Reserved & Unreserved)

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
<b>Revenues</b>				
Local Revenues	\$ 58,906,845	\$ 62,231,696	\$ 66,589,828	7.00%
State Aids	179,509,805	183,713,512	187,803,463	2.23%
Federal Aids	4,198,283	4,506,814	4,543,007	0.80%
Other Revenues	550,240	161,541	192,086	18.91%
<b>Total Revenues</b>	<b>\$ 243,165,172</b>	<b>\$ 250,613,563</b>	<b>\$ 259,128,384</b>	<b>3.40%</b>
<b>Expenditures</b>				
Salaries	\$ 138,589,261	\$ 144,661,705	\$ 153,321,895	5.99%
Benefits	53,371,285	55,696,457	58,347,614	4.76%
Services	25,337,989	33,109,042	34,698,729	4.80%
Supplies	8,603,785	7,752,074	9,891,741	27.60%
Equipment & Capital	8,299,913	9,996,663	8,320,838	-16.76%
Other	1,406,573	1,668,614	1,366,913	-18.08%
Transfers	0	800,000	0	-100.00%
<b>Total Expenditures</b>	<b>\$ 235,608,804</b>	<b>\$ 253,684,555</b>	<b>\$ 265,947,730</b>	<b>4.83%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 8,412,248	\$ 15,968,616	\$ 12,897,624	-19.23%
Revenues	243,165,172	250,613,563	259,128,384	3.40%
Expenditures	-235,608,804	-253,684,555	-265,947,730	4.83%
<b>Projected Fund Balance</b>	<b>\$ 15,968,616</b>	<b>\$ 12,897,624</b>	<b>\$ 6,078,278</b>	<b>-52.87%</b>
<b>Percent of Expenditures</b>	<b>6.78%</b>	<b>5.08%</b>	<b>2.29%</b>	

Note: 2019 Actual beginning and ending Fund Balance reflect audited fund balances

## South Washington County Schools 2020-21 Original Budget

### GENERAL FUND EXPENDITURES BY PROGRAM

#### ADMINISTRATION (PRO 000's)

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
Salaries	\$ 6,097,536	\$ 6,177,816	\$ 6,361,767	2.98%
Benefits	2,461,704	2,730,528	2,487,775	-8.89%
Services	253,175	392,123	458,105	16.83%
Supplies	34,860	30,086	27,385	-8.98%
Equipment & Capital	-74,700	5,597	1,168	-79.13%
Other	98,747	119,000	105,774	-11.11%
<b>Total</b>	<b>\$ 8,871,321</b>	<b>\$ 9,455,150</b>	<b>\$ 9,441,974</b>	<b>-0.14%</b>

#### DISTRICT SUPPORT SERVICES (PRO 100's)

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
Salaries	\$ 3,014,106	\$ 3,489,410	\$ 3,633,901	4.14%
Benefits	1,376,403	1,500,130	1,469,578	-2.04%
Services	508,038	1,578,148	1,112,685	-29.49%
Supplies	2,526,246	1,544,904	2,807,862	81.75%
Equipment & Capital	1,246,092	1,847,367	1,034,143	-44.02%
Other	-617,633	-481,463	-606,335	25.94%
<b>Total</b>	<b>\$ 8,053,252</b>	<b>\$ 9,478,496</b>	<b>\$ 9,451,834</b>	<b>-0.28%</b>

#### ELEMENTARY & SECONDARY REGULAR INSTRUCTION (PRO 200's)

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
Salaries	\$ 76,148,008	\$ 76,569,834	\$ 80,563,240	5.22%
Benefits	28,259,515	28,372,971	29,319,904	3.34%
Services	4,268,624	4,381,203	3,580,562	-18.27%
Supplies	2,744,997	2,786,243	3,669,461	31.70%
Equipment & Capital	850,897	1,152,556	851,623	-26.11%
Other	641,167	710,697	624,772	-12.09%
<b>Total</b>	<b>\$ 112,913,208</b>	<b>\$ 113,973,504</b>	<b>\$ 118,609,562</b>	<b>4.07%</b>

## South Washington County Schools 2020-21 Original Budget

### GENERAL FUND EXPENDITURES BY PROGRAM

#### VOCATIONAL EDUCATION INSTRUCTION (PRO 300's)

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
Salaries	\$ 870,305	\$ 906,613	\$ 923,584	1.87%
Benefits	325,732	362,122	369,254	1.97%
Services	958,350	998,100	997,350	-0.08%
Supplies	53,390	38,030	42,751	12.41%
Equipment & Capital	16,456	13,484	18,000	0.00%
Other	5,861	6,000	5,000	0.00%
<b>Total</b>	<b>\$ 2,230,094</b>	<b>\$ 2,324,349</b>	<b>\$ 2,355,939</b>	<b>1.36%</b>

#### SPECIAL EDUCATION INSTRUCTION (PRO 400's)

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
Salaries	\$ 28,501,965	\$ 31,196,950	\$ 34,160,194	9.50%
Benefits	10,117,092	11,063,302	12,370,319	11.81%
Services	3,143,658	4,191,076	4,235,167	1.05%
Supplies	290,987	339,637	386,191	13.71%
Equipment & Capital	1,180	11,050	1,050	-90.50%
Other	922,700	958,030	922,277	-3.73%
<b>Total</b>	<b>\$ 42,977,581</b>	<b>\$ 47,760,045</b>	<b>\$ 52,075,198</b>	<b>9.04%</b>

#### COMMUNITY SERVICE (PRO 500's)

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
Salaries	\$ 192,114	\$ 200,000	\$ 200,000	0.00%
Benefits	91,388	0	94,695	0.00%
<b>Total</b>	<b>\$ 283,502</b>	<b>\$ 200,000</b>	<b>\$ 294,695</b>	<b>0.00%</b>

## South Washington County Schools 2020-21 Original Budget

### GENERAL FUND EXPENDITURES BY PROGRAM

#### INSTRUCTIONAL SUPPORT SERVICES (PRO 600's)

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
Salaries	\$ 7,655,664	\$ 8,728,753	\$ 8,768,572	0.46%
Benefits	2,498,058	2,681,175	2,740,877	2.23%
Services	236,884	400,115	378,426	-5.42%
Supplies	395,469	595,096	496,510	-16.57%
Equipment & Capital	6,665	282,000	282,000	0.00%
Other	79,197	80,500	71,675	-10.96%
<b>Total</b>	<b>\$ 10,871,936</b>	<b>\$ 12,767,639</b>	<b>\$ 12,738,060</b>	<b>-0.23%</b>

#### PUPIL SUPPORT SERVICES (PRO 700's)

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
Salaries	\$ 10,171,174	\$ 11,067,042	\$ 12,432,599	12.34%
Benefits	5,735,253	6,131,664	6,662,400	8.66%
Services	5,874,784	8,196,294	8,596,803	4.89%
Supplies	1,291,332	1,194,255	1,211,231	1.42%
Equipment & Capital	446,242	498,650	601,885	20.70%
Other	72,577	57,750	46,750	-19.05%
<b>Total</b>	<b>\$ 23,591,362</b>	<b>\$ 27,145,655</b>	<b>\$ 29,551,668</b>	<b>8.86%</b>

#### SITES & BUILDINGS (PRO 800's + 940)

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
Salaries	\$ 5,938,388	\$ 6,325,287	\$ 6,278,038	-0.75%
Benefits	2,506,140	2,854,565	2,832,812	-0.76%
Services	10,094,475	12,971,983	15,339,631	18.25%
Supplies	1,266,505	1,223,823	1,250,350	2.17%
Equipment & Capital	5,807,081	6,185,959	5,530,969	-10.59%
Other	203,958	218,100	197,000	-9.67%
<b>Total</b>	<b>\$ 25,816,547</b>	<b>\$ 29,779,717</b>	<b>\$ 31,428,800</b>	<b>5.54%</b>

## South Washington County Schools 2020-21 Original Budget

### GENERAL FUND EXPENDITURES BY PROGRAM

#### TRANSFERS (PRO 910)

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
Transfers	0	800,000	0	0.00%
<b>Total</b>	<b>\$ 0</b>	<b>\$ 800,000</b>	<b>\$ 0</b>	<b>0.00%</b>

#### TOTALS

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
Salaries	\$ 138,589,261	\$ 144,661,705	\$ 153,321,895	5.99%
Benefits	53,371,285	55,696,457	58,347,614	4.76%
Services	25,337,989	33,109,042	34,698,729	4.80%
Supplies	8,603,785	7,752,074	9,891,741	27.60%
Equipment & Capital	8,299,913	9,996,663	8,320,838	-16.76%
Other	1,406,573	1,668,614	1,366,913	-18.08%
Transfers	0	800,000	0	-100.00%
<b>Grand Total</b>	<b>\$ 235,608,804</b>	<b>\$ 253,684,555</b>	<b>\$ 265,947,730</b>	<b>4.83%</b>

## South Washington County Schools 2020-21 Original Budget

### SCHOOL NUTRITION FUND

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
<b>Revenues</b>				
Local Revenues	\$ 6,325,946	\$ 4,302,262	\$ 6,686,367	55.42%
State Aids	424,550	307,885	479,900	55.87%
Federal Aids	2,892,907	2,655,660	3,143,700	18.38%
Transfers	0	400,000	0	-100.00%
<b>Total Revenues</b>	<b>\$ 9,643,403</b>	<b>\$ 7,265,807</b>	<b>\$ 10,309,967</b>	<b>41.90%</b>
<b>Expenditures</b>				
Salaries	\$ 3,185,302	\$ 2,733,302	\$ 3,614,943	32.26%
Benefits	1,177,854	1,207,300	1,336,665	10.72%
Services	489,591	351,800	660,675	87.80%
Supplies	3,915,412	3,264,000	4,006,250	22.74%
Equipment & Capital	282,906	220,000	360,000	63.64%
Other	645,968	429,560	587,612	36.79%
<b>Total Expenditures</b>	<b>\$ 9,697,034</b>	<b>\$ 8,205,962</b>	<b>\$ 10,566,145</b>	<b>28.76%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 1,299,703	\$ 1,246,073	\$ 305,918	-75.45%
Revenues	9,643,403	7,265,807	10,309,967	41.90%
Expenditures	-9,697,034	-8,205,962	-10,566,145	28.76%
<b>Projected Fund Balance</b>	<b>\$ 1,246,073</b>	<b>\$ 305,918</b>	<b>\$ 49,740</b>	<b>-83.74%</b>
<b>Percent of Expenditures</b>	<b>12.85%</b>	<b>3.73%</b>	<b>0.47%</b>	

Note: 2019 Actual beginning and ending Fund Balance reflect audited fund balances

## South Washington County Schools 2020-21 Original Budget

### COMMUNITY EDUCATION FUND

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
<b>Revenues</b>				
Local Revenues	\$ 12,828,463	\$ 9,895,410	\$ 8,036,292	-18.79%
State Aids	2,427,024	2,533,365	2,535,318	0.08%
Federal Aids	18,476	16,902	29,000	71.58%
Transfer	0	400,000	0	-100.00%
<b>Total Revenues</b>	<b>\$ 15,273,962</b>	<b>\$ 12,845,677</b>	<b>\$ 10,600,610</b>	<b>-17.48%</b>
<b>Expenditures</b>				
Salaries	\$ 9,329,074	\$ 8,743,107	\$ 6,760,718	-22.67%
Benefits	2,606,542	2,685,688	2,349,051	-12.53%
Services	1,827,484	882,879	830,210	-5.97%
Supplies	835,036	634,826	467,203	-26.40%
Equipment & Capital	177,313	145,262	63,509	-56.28%
Other	7,299	36,959	36,060	-2.43%
<b>Total Expenditures</b>	<b>\$ 14,782,748</b>	<b>\$ 13,128,721</b>	<b>\$ 10,506,751</b>	<b>-19.97%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 24,625	\$ 515,839	\$ 232,795	-54.87%
Revenues	15,273,962	12,845,677	10,600,610	-17.48%
Expenditures	-14,782,748	-13,128,721	-10,506,751	-19.97%
<b>Projected Fund Balance</b>	<b>\$ 515,839</b>	<b>\$ 232,795</b>	<b>\$ 326,654</b>	<b>40.32%</b>
<b>Percent of Expenditures</b>	<b>3.49%</b>	<b>1.77%</b>	<b>3.11%</b>	

Note: 2019 Actual beginning and ending Fund Balance reflect audited fund balances

## South Washington County Schools 2020-21 Original Budget

### CONSTRUCTION FUND

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
<b>Revenues</b>				
Local Revenues	\$ 1,174,780	\$ 180,000	\$ 100,000	-44.44%
Other Revenues	0	28,095,000	0	0.00%
<b>Total Revenues</b>	<b>\$ 1,174,780</b>	<b>\$ 28,275,000</b>	<b>\$ 100,000</b>	<b>-99.65%</b>
<b>Expenditures</b>				
Salaries	\$ 326,510	\$ 13,000	\$ 0	-100.00%
Benefits	7,241	0	0	#DIV/0!
Services	24,673,858	13,949,000	8,686,461	-37.73%
Equipment & Capital	15,702,436	300,000	300,000	0.00%
<b>Total Expenditures</b>	<b>\$ 40,854,353</b>	<b>\$ 14,262,000</b>	<b>\$ 8,986,461</b>	<b>-36.99%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 59,314,025	\$ 19,634,452	\$ 33,647,452	71.37%
Revenues	1,174,780	28,275,000	100,000	-99.65%
Expenditures	-40,854,353	-14,262,000	-8,986,461	-36.99%
<b>Projected Fund Balance</b>	<b>\$ 19,634,452</b>	<b>\$ 33,647,452</b>	<b>\$ 24,760,991</b>	<b>-26.41%</b>
 <b>Percent of Expenditures</b>	 <b>48.06%</b>	 <b>235.92%</b>	 <b>275.54%</b>	

Note: 2019 Actual beginning and ending Fund Balance reflect audited fund balances



## South Washington County Schools 2020-21 Original Budget

### DEBT SERVICE FUND

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
<b>Revenues</b>				
Local Revenues	\$ 55,331,583	\$ 29,083,627	\$ 28,522,000	-1.93%
State Aids	924,450	1,238,000	1,238,000	0.00%
Federal Aids	1,023,148	1,025,000	1,025,000	100.00%
<b>Total Revenues</b>	<b>\$ 57,279,181</b>	<b>\$ 31,346,627</b>	<b>\$ 30,785,000</b>	<b>-1.79%</b>
<b>Expenditures</b>				
Other	57,912,539	26,250,750	31,243,399	19.02%
<b>Total Expenditures</b>	<b>\$ 57,912,539</b>	<b>\$ 26,250,750</b>	<b>\$ 31,243,399</b>	<b>19.02%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 5,379,220	\$ 4,745,861	\$ 9,841,738	107.38%
Revenues	57,279,181	31,346,627	30,785,000	-1.79%
Expenditures	-57,912,539	-26,250,750	-31,243,399	19.02%
<b>Projected Fund Balance</b>	<b>\$ 4,745,861</b>	<b>\$ 9,841,738</b>	<b>\$ 9,383,339</b>	<b>-4.66%</b>
 <b>Percent of Expenditures</b>	 <b>8.19%</b>	 <b>37.49%</b>	 <b>30.03%</b>	

Note: 2019 Actual beginning and ending Fund Balance reflect audited fund balances

## South Washington County Schools 2020-21 Original Budget

### CUSTODIAL FUND

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
<b>Revenues</b>				
Local Revenues	\$ 37,535	\$ 32,000	\$ 32,000	0.00%
<b>Total Revenues</b>	<b>\$ 37,535</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>0.00%</b>
<b>Expenditures</b>				
Other	\$ 30,500	\$ 32,000	\$ 32,000	0.00%
<b>Total Expenditures</b>	<b>\$ 30,500</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>0.00%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 43,847	\$ 50,882	\$ 50,882	0.00%
Revenues	37,535	32,000	32,000	0.00%
Expenditures	-30,500	-32,000	-32,000	0.00%
<b>Projected Fund Balance</b>	<b>\$ 50,882</b>	<b>\$ 50,882</b>	<b>\$ 50,882</b>	<b>0.00%</b>
 <b>Percent of Expenditures</b>	 <b>166.83%</b>	 <b>159.01%</b>	 <b>159.01%</b>	

Note: 2019 Actual beginning and ending Fund Balance reflect audited fund balances

## South Washington County Schools 2020-21 Original Budget

### INTERNAL SERVICE FUND

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
<b>Revenues</b>				
Local Revenues	\$ 103,627	\$ 30,000	\$ 30,000	0.00%
<b>Total Revenues</b>	<b>\$ 103,627</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>0.00%</b>
<b>Expenditures</b>				
Salaries	\$ 143,430	\$ 115,000	\$ 115,000	0.00%
Benefits	1,388,103	515,000	515,000	0.00%
<b>Total Expenditures</b>	<b>\$ 1,531,533</b>	<b>\$ 630,000</b>	<b>\$ 630,000</b>	<b>0.00%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 2,614,432	\$ 1,186,527	\$ 586,527	-50.57%
Revenues	103,627	30,000	30,000	100.00%
Expenditures	-1,531,533	-630,000	-630,000	0.00%
<b>Projected Fund Balance</b>	<b>\$ 1,186,527</b>	<b>\$ 586,527</b>	<b>\$ -13,474</b>	<b>-102.30%</b>
<b>Percent of Expenditures</b>	<b>77.47%</b>	<b>93.10%</b>	<b>-2.14%</b>	

Note: 2019 Actual beginning and ending Fund Balance reflect audited fund balances

## South Washington County Schools 2020-21 Original Budget

### OPEB Trust Fund

	<u>2019 Actual</u>	<u>2020 Revised</u>	<u>2021 Original</u>	<u>% Change</u>
<b>Revenues</b>				
Local Revenues	\$ 118,217	\$ 10,000	\$ 10,000	0.00%
<b>Total Revenues</b>	<b>\$ 118,217</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>0.00%</b>
<b>Expenditures</b>				
Benefits	\$ 0	\$ 921,073	\$ 921,073	0.00%
Services	12,653	0	0	#DIV/0!
<b>Total Expenditures</b>	<b>\$ 12,653</b>	<b>\$ 921,073</b>	<b>\$ 921,073</b>	<b>0.00%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 3,098,281	\$ 3,203,845	\$ 2,292,772	-28.44%
Revenues	118,217	10,000	10,000	0.00%
Expenditures	-12,653	-921,073	-921,073	0.00%
<b>Projected Fund Balance</b>	<b>\$ 3,203,845</b>	<b>\$ 2,292,772</b>	<b>\$ 1,381,699</b>	<b>-39.74%</b>
 <b>Percent of Expenditures</b>	 <b>25320.83%</b>	 <b>248.92%</b>	 <b>150.01%</b>	

Note: 2019 Actual beginning and ending Fund Balance reflect audited fund balances