

# FISCAL YEAR 2019 BUDGET

Maplewood Richmond Heights School District



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# **BUDGET MESSAGE**

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# BUDGET MESSAGE

## OVERVIEW

MRH utilizes the zero-base budgeting model to create the annual budget. Each building principal and department head presents their budget to our Central Office Administrative Team for review. Those draft budgets are scrutinized and then edited and submitted to the Central Office for final internal approval. Annual personnel budgets are based on projected enrollment numbers and educational need for the coming academic year and adjusted accordingly from year to year. Draft district budgets are reviewed and approved by the Board of Education

## MISSION & VISION

The mission of the Maplewood Richmond Heights School District is to inspire and prepare students as leaders, scholars, stewards, and citizens for a diverse and changing world.

Central to our mission is the statement that we will inspire and prepare students as leaders, scholars, stewards and citizens. We call these four concepts “the cornerstones” of our district.

**Scholarship:** Academic rigor is at the heart of what we do in all our schools. In 2011, MRH had the biggest increase in test scores out of over 50 school districts in our region.

**Leadership:** Leadership courses, student government, off-site training, principal's advisory groups...just a few of the many ways MRH students gain valuable leadership skills that they can use long after they've graduated.

**Stewardship:** We believe we are one human family on this planet and it is our responsibility to care for and nurture our collective home. We put this belief into practice in all aspects of the schools, from the classroom to the lunch room.

**Citizenship:** At MRH, we are creating global citizens, students who will grow into adults with strong values and understandings in the areas of social justice, systems thinking, and cultural awareness.

At MRH, we value...

**Highly Qualified Teachers:** We have one of the highest percentages of National Board Certified Teachers in the county.

**Personalized Service:** Our Home Visit program builds quality relationships with parents while small class sizes help students succeed.

**Academic Rigor:** Test scores keep increasing across the district and the high school has nearly doubled the number of college prep courses being offered.

**Technology for 21st Century Learning:** We were the first public school district in the county with one-to-one laptops at the secondary level.

**Diversity:** We implement professional development in social justice and culturally responsive teaching.

**Outstanding Facilities:** Almost every learning space in the entire district has been renovated since 2002 or is entirely new.

The Fiscal Year 2019 budget reflects the MRH mission, the four cornerstones and shared values.

## BUDGET DIRECTIVE

The Board of Education approved the following budget directive at the December 20, 2017 Board of Education Meeting.

- **Build the District’s budget conservatively using the following guidelines:**
  - A high awareness of Federal, State, County and Local financial conditions and their potential impact on the District
  - The utilization of the “zero-base” budgeting method, reassessing District needs based on current goals, requirements and conditions
  - The creation of several scenarios describing possible responses to changing economic conditions
  - The maintenance of reserves with a target of at least 24%
- **Continue to support professional development and curriculum initiatives:**
  - Utilize existing technology instead of new instructional materials where appropriate.  
Viewing the professional development budget as a “fixed” component of the District budget
  - Targeting resources that focus on current curriculum initiatives addressing overall achievement and reduction of the achievement gap while preparing for students for college or a career, including improved resources for ESL, Trauma Informed Practices, Response to Intervention (RTI) and Educational Equity.
  - Adhering to the District’s Comprehensive School Improvement Plan (CSIP) goals.
  - Continue to develop programs that focus on ensuring all students are treated with dignity and provided with an equitable educational experience.
  - Establish programs for which the goal will be that all students who have attended MRH schools for a period of two years will score at the proficient level or above on state standardized testing.
- **Recognition of potential additional expenses associated with increasing enrollment and changing demographics across the District including staffing, materials, and supplies.**
- **The inclusion of recommendations growing out of the work from Compensation Benefits Task Force (CBTF) during 2017-2018 academic year.**
- **Recognition of a need to build sufficient contingencies into the budget to address potential maintenance issues with aging facilities and the technology infrastructure.**
- **A recognition of the potential loss of supplemental funding received during 2018 – 2019.**
  - Riverview Gardens Tuition
  - Title I and Title II
  - E-Rate
  - Recognition of potential increases in Joe’s Place house repairs.

## REVENUES

Local current tax revenues for FY19 are projected to increase by \$332,000 or 2% based upon the district's projection of assessed valuation figures for tax year 2018. As this is not a year of reassessment, the assessed valuation will remain similar. Within that increase is an estimated \$2.75 million of new construction, recoupment of unrealized tax revenue from prior years protested taxes, and recapturing revenues from a voluntary rollback of tax rates in 2016. These additional factors will translate into approximately \$46,000 for debt service and \$283,000 for operations.

The School District Trust Fund (Proposition C), which distributes a 1-cent statewide sales tax released \$1,093,508 to the district through May 2018. This a 4.1% increase from the amounts distributed last year at this same period. It is not likely the state will be able to fully distribute the \$901 million appropriated for the current school year. A more attainable estimated revenue for FY18 is \$880 million. An updated estimated amount of \$974 per WADA is budgeted. The statewide estimated sales tax revenue for FY19 is projected to be \$918 million or 4% higher and the district weighted average daily attendance (WADA), which is the student factor upon which the money is distributed, is expected to increase by 5%. The combination of these two factors leads to a projected \$107,000 increase in sales tax revenue for FY19.

State Aid, which is made up of the Basic Formula and the Classroom Trust Fund, provides school funding to the District by a per student formulary. Since MRH is considered a "hold harmless" district, it receives funding near its 2005-06 per Weighted Average Daily Attendance. For FY19, the projected funding amount per Weighted ADA is \$1,220 resulting in a total funding of \$1,575,000.

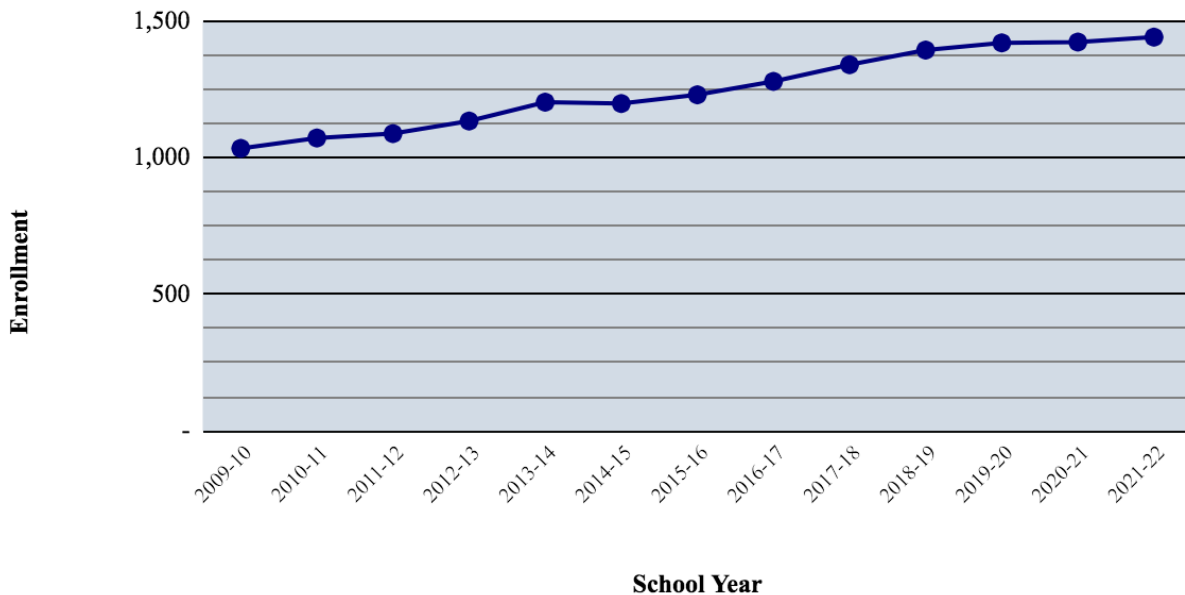
According to DESE, the appropriated statewide revenue of \$352 million for FY18 does not appear to be obtainable and the appropriation used in the May 2018 payment has been lowered to \$344 million. The estimated amount per ADA at this lower appropriation level would be approximately \$404 for FY18. The statewide revenue projected for next year is \$352 million. This translates into \$414 per ADA or \$520,000, a 7.8% over the prior year for FY19. The state will only distribute funds that are actually collected into the Classroom Trust Fund and School Finance adjusts the appropriation accordingly.

# EXPENDITURES

One of the primary factors affecting overall expenditures in the Fiscal 2019 Budget is the continued increase of enrollment throughout the District.

Beginning in 2010-11 the Early Childhood Center experienced its first Kindergarten cohort size over 100 students. Since then, Kindergarten enrollment has been steadily increasing and is now enrolling cohorts between 115-124 students. The 2010-11 Kindergarten cohort has remained relatively stable, sustaining between 90-98% of its enrollment through 2017-18. The 2015-16 Kindergarten cohort of 124 students has now grown to over 130 students in 2017-18. Grades K-6 and grade 8 all have over 100 students. Should this increased enrollment trend continue, the district student population is projected to surpass 1,400 students by 2020-21. The District continues to think strategically about how best to deal with these growth trends. The Early Childhood Center has been expanded and renovated, in the summer of 2017, to accommodate the addition of the 2nd grade for the 2017-18 school year. This has made additional classroom space available at the Elementary School to accommodate the increased cohort sizes as they move through the grade levels. Administration will now look to the Middle and High Schools to ensure that space, staffing, and course offerings are sufficient to meet the needs of the increased enrollment numbers.

## ENROLLMENT PROJECTION





Other factors influencing expenditures in the Fiscal 2019 Budget:

- The District's medical insurance premiums will again increase by 9%. This trend is expected to continue for, at least, the next several years. Additional budget dollars have been allocated to the Employee Benefits budgets to reflect this expected increase.
- Overtime accounts were created for FY18 in order to more accurately track overtime expenses. This change has allowed us to establish a baseline, from which we are able to budget subsequent years. Additionally, we can now use these accounts as a decision-making tool when assessing the need for additional support staff in a particular building or department.
- Staffing has been increased in key areas to address increased enrollment and for support of the district's Response to Intervention (RTI) and Trauma Informed Practices work.
- In the Spring of 2018 the Board of Education approved a line item in the High School budget to provide financial support for students in need who are enrolled in dual credit courses. For FY19, \$10,000 has been allocated for this purpose.
- Facilities projects, as outlined in the 5 year capital projects plan, have been budgeted for FY19. The projects will be prioritized and completed incrementally throughout the fiscal year.
- The technology department has budgeted to replace the interactive projectors in the selected areas throughout the building. Additionally, teacher and student laptops are being refreshed based on the laptop lifecycle management plan. Finally, student laptops (Chromebooks) are being refreshed, as planned, in grades 7 and 11.

The Board of Education and administration continue to ensure efficiency and conservative spending through comprehensive reviews of staffing, programming, and other expenditures in the District.

## FINANCIAL OUTLOOK

While Fiscal Year 18 is not yet complete, all signs are that the District will finish with operating fund balances at or near 27%. Fiscal Year 2019 is budgeted to end with operating fund balances near 27% as well.

The Board of Education and Administration will continue to monitor expenditures, budget conservatively, and implement strategic budget reductions, as needed, to ensure they are effectively maintaining the District's mission to "inspire and prepare students as leaders, scholars, stewards and citizens for a diverse and changing world." Maintaining an adequate operating fund balance is an absolute requirement, to ensure the continued financial health of the District.

These practices were further confirmed by Standard and Poor's in their FY17 review of the District's finances when they assigned an AA-/Stable rating to the District's refunding bonds. They indicated that "The stable outlook reflects our expectation that the district will maintain, at least, strong finances, which supports its strong reserves on a modified cash basis. It also reflects the district's overall good financial management practices and policies, sustained by its budget administration and monitoring framework, which allows officials to plan for and make budget adjustments when necessary. In our view, the district's very strong wealth, in conjunction with its access to regional employment centers in the St. Louis metropolitan area also provide credit stability".



**Budget Message**

**BUDGET SUMMARY**

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# BUDGET SUMMARY

## BUILDING BUDGETS

### EARLY CHILDHOOD CENTER

Increases to the salaries budgets are due to the movement of teachers on the salary schedule and a 2.5% increase to support staff salaries. The benefits budgets has been increased due to the increased cost of medical insurance. Additionally, slight increases to FTE have been added to Parents as Teachers and Preschool Positions. These additions total .35 FTE.

Supplies and purchased services budgets have decreased due to the completion of adding grade 2 to the ECC. The greatest reduction is due to the re-coding of the copier lease.

2015	2016	2017	2018	2019	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

#### Expenditures by Object

Salaries	\$ 1,548,211	\$ 1,823,720	\$ 2,049,464	\$ 2,560,403	\$ 2,703,269	\$ 142,866	5.6%
Benefits	418,665	439,822	558,551	756,228	825,034	68,806	9.1%
Purchased Service	5,863	75,805	46,224	96,425	86,000	(10,425)	-10.8%
Supplies	69,065	72,064	59,972	108,602	80,571	(28,031)	-25.8%
	<u>\$ 2,041,803</u>	<u>\$ 2,411,411</u>	<u>\$ 2,714,211</u>	<u>\$ 3,521,658</u>	<u>\$ 3,694,874</u>	<u>\$ 173,216</u>	4.9%

### ELEMENTARY

Increases to the salaries budgets are due to the movement of teachers on the salary schedule and a 2.5% increase to support staff salaries. The benefits budget has been increased due to the increased cost of medical insurance. Additionally, 1 FTE has been added to support the district's RTI and Trauma Informed work and 1 FTE has been added to the grade 5-6 loop to support the increased enrollment trend. This additional grade level teacher will add a fifth section to grade 6 for the 2018-19 school year.

Purchased service and supplies accounts are slightly less than the previous year due to the completion of restructuring the grade level loops. A decrease in the projected substitute teacher costs is reflected in the purchased service account.

2015	2016	2017	2018	2019	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

#### Expenditures by Object

Salaries	\$ 2,084,321	\$ 2,259,840	\$ 2,440,888	\$ 2,318,857	\$ 2,453,017	\$ 134,160	5.8%
Benefits	574,666	656,333	658,119	667,889	745,349	77,460	11.6%
Purchased Service	8,444	184,014	183,042	184,356	147,195	(37,161)	-20.2%
Supplies	148,649	66,077	86,452	84,226	75,523	(8,703)	-10.3%
	<u>\$ 2,816,081</u>	<u>\$ 3,166,264</u>	<u>\$ 3,368,502</u>	<u>\$ 3,255,327</u>	<u>\$ 3,421,085</u>	<u>\$ 165,757</u>	5.1%

## MIDDLE SCHOOL

Increases to the salaries budgets are due to the movement of teachers on the salary schedule and a 2.5% increase to support staff salaries. The benefits budget have been increased due to the increase to the cost of medical insurance. One .58 foreign language teacher has been added to support the Middle School's growing foreign language program.

The greatest expense for the Middle School continues to be support for their metaphor, "School as Expedition". Further decreases are related to textbooks costs being moved to Curriculum and Instruction accounts and reductions to subject area instructional supplies accounts.

	2015	2016	2017	2018	2019	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
<b>Expenditures by Object</b>							
Salaries	\$ 924,781	\$ 848,159	\$ 981,696	\$ 1,053,147	\$ 1,062,325	\$ 9,178	0.9%
Benefits	238,678	221,245	250,764	285,584	315,678	30,094	10.5%
Purchased Service	82,497	119,299	140,990	142,426	138,670	(3,756)	-2.6%
Supplies	30,248	24,513	27,576	38,330	19,963	(18,368)	-47.9%
	<u>\$ 1,276,205</u>	<u>\$ 1,213,216</u>	<u>\$ 1,401,025</u>	<u>\$ 1,519,487</u>	<u>\$ 1,536,635</u>	<u>\$ 17,148</u>	1.1%

## HIGH SCHOOL

The increases to the salaries budgets are due to the movement of teachers on the salary schedule and a 2.5% increase to support staff salaries. Additionally, the benefits budget has been increased due to the increase to the cost of medical insurance.

\$10,000 has been added to provide financial support for students in need who are enrolled in dual credit courses.

	2015	2016	2017	2018	2019	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
<b>Expenditures by Object</b>							
Salaries	\$ 2,069,151	\$ 2,227,274	\$ 2,209,078	\$ 2,242,414	\$ 2,308,695	\$ 66,281	3.0%
Benefits	450,297	540,592	550,316	593,044	645,028	51,984	8.8%
Purchased Service	33,752	84,646	80,758	90,265	90,996	731	0.8%
Supplies	84,613	55,493	66,794	65,686	63,644	(2,041)	-3.1%
	<u>\$ 2,637,813</u>	<u>\$ 2,908,005</u>	<u>\$ 2,906,946</u>	<u>\$ 2,991,409</u>	<u>\$ 3,108,364</u>	<u>\$ 116,955</u>	3.9%

## STUDENT SUCCESS CENTER

This budget is for items relating to our alternative services programming, including the Missouri Options Program. Salaries and benefits have been increased to reflect the movement of certified staff on the salary schedule.

2015	2016	2017	2018	2019	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

### Expenditures by Object

Salaries	\$ 393,027	\$ 265,316	\$ 296,841	\$ 310,746	\$ 314,749	\$ 4,003	1.3%
Benefits	95,780	71,182	75,221	84,450	89,449	4,999	5.9%
Purchased Service	2,673	7,437	9,588	12,300	11,350	(950)	-7.7%
Supplies	10,281	5,404	9,032	14,900	11,950	(2,950)	-19.8%
	<u>\$ 501,761</u>	<u>\$ 349,339</u>	<u>\$ 390,682</u>	<u>\$ 422,396</u>	<u>\$ 427,498</u>	<u>\$ 5,102</u>	1.2%

## BOARD OF EDUCATION

The Board of Education budget, as presented here, covers items such as legal fees, election fees, professional development and community engagement. These expenses are monitored closely by the board. Purchased Services are slightly less than the previous year.

2015	2016	2017	2018	2019	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

### Expenditures by Object

Purchased Service	21,893	18,611	34,187	54,501	53,050	(1,451)	-2.7%
Supplies	119	433	114	1,500	1,500	-	0.0%
	<u>\$ 22,013</u>	<u>\$ 19,044</u>	<u>\$ 34,302</u>	<u>\$ 56,001</u>	<u>\$ 54,550</u>	<u>\$ (1,451)</u>	-2.6%

## SUPERINTENDENT

The superintendent budget has increased due to planned increases to certified and support staff salaries and benefits. Purchased services and supplies budgets have been adjusted to include the annual administrator retreat.

2015	2016	2017	2018	2019	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

### Expenditures by Object

Salaries	\$ 217,474	\$ 217,474	\$ 227,679	\$ 235,237	\$ 246,939	\$ 11,702	5.0%
Benefits	63,655	63,224	48,939	49,220	52,340	3,120	6.3%
Purchased Service	53,215	45,684	25,277	37,720	42,050	4,330	11.5%
Supplies	3,693	1,576	1,957	3,225	5,500	2,275	70.5%
	<u>\$ 338,037</u>	<u>\$ 327,958</u>	<u>\$ 303,852</u>	<u>\$ 325,402</u>	<u>\$ 346,829</u>	<u>\$ 21,427</u>	6.6%

## COMMUNICATIONS

Changes to the salaries and benefits budgets are reflective of personnel changes. Purchased services has been adjusted to include the potential for professional consultancy over the course of the year.

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
<b>Expenditures by Object</b>							
Salaries	\$ 112,019	\$ 101,032	\$ 107,074	\$ 120,467	\$ 117,343	\$ (3,124)	-2.6%
Benefits	27,907	24,022	26,247	30,201	30,978	777	2.6%
Purchased Service	38,177	54,680	34,761	48,740	84,024	35,284	72.4%
Supplies	13,178	12,106	19,230	15,350	13,150	(2,200)	-14.3%
	<u>\$ 191,280</u>	<u>\$ 191,840</u>	<u>\$ 187,313</u>	<u>\$ 214,758</u>	<u>\$ 245,495</u>	<u>\$ 30,737</u>	14.3%

## BUSINESS OFFICE

This budget is inclusive of salaries and benefits for business services personnel, district insurances, and consultants as well the costs for the annual audit and professional development. We are also holding an amount in reserve for contingencies should they be needed over the course of the fiscal year.

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
<b>Expenditures by Object</b>							
Salaries	\$ 155,520	\$ 213,525	\$ 177,698	\$ 186,476	\$ 235,260	\$ 48,784	26.2%
Benefits	127,750	135,418	132,351	174,901	194,582	19,681	11.3%
Purchased Service	289,121	148,994	239,921	208,487	271,500	63,013	30.2%
Supplies	13,127	5,769	6,124	6,300	6,500	200	3.2%
	<u>\$ 585,518</u>	<u>\$ 503,705</u>	<u>\$ 556,095</u>	<u>\$ 576,164</u>	<u>\$ 707,842</u>	<u>\$ 131,678</u>	22.9%

## TECHNOLOGY

Increases to the salaries budgets have occurred due to a 2.5% increase to support staff salaries. However, a decrease is present due to the splitting of the Director's salary between the Technology Department and Business Services. The benefits budget has been increased due to the increased cost of medical insurance. Supplies budgets have been reduced to reflect the reallocation of certain expenses to the buildings' budgets. Capital outlay has decreased as a result of completing the final payment of a five year equipment lease in FY18.

It should also be noted that the Early Childhood is adding four additional tablets per classroom, grades K & 1 in support of a literacy initiative in collaboration with the library.

2015	2016	2017	2018	2019	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

### Expenditures by Object

Salaries	\$ 463,940	\$ 408,722	\$ 351,864	\$ 373,014	\$ 338,632	\$ (34,382)	-9.2%
Benefits	118,308	102,589	87,646	93,517	88,006	(5,511)	-5.9%
Purchased Service	294,577	303,982	301,254	280,104	250,775	(29,329)	-10.5%
Supplies	50,338	39,981	181,102	171,000	125,233	(45,767)	-26.8%
Capital Outlay	246,892	327,543	222,729	354,839	202,200	(152,639)	-43.0%
	<u>\$ 1,174,055</u>	<u>\$ 1,182,816</u>	<u>\$ 1,144,594</u>	<u>\$ 1,272,474</u>	<u>\$ 1,004,846</u>	<u>\$ (267,628)</u>	<u>-21.0%</u>

## BUILDINGS & GROUNDS

The dramatic decrease in capital expense is due to the completion of the Early Childhood Center project. Increases to the supplies and purchased services budgets are related to the increased costs for the upkeep of facilities.

2015	2016	2017	2018	2019	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

### Expenditures by Object

Salaries	\$ 877,486	\$ 883,102	\$ 911,941	\$ 965,600	\$ 970,316	\$ 4,716	0.5%
Benefits	216,192	246,233	250,389	297,252	313,881	16,629	5.6%
Purchased Service	191,222	231,337	250,776	298,048	328,250	30,202	10.1%
Supplies	186,360	187,250	169,252	188,150	240,300	52,150	27.7%
Capital Outlay	1,400,542	442,223	3,931,568	4,876,533	284,696	(4,591,837)	-94.2%
	<u>\$ 2,871,803</u>	<u>\$ 1,990,144</u>	<u>\$ 5,513,926</u>	<u>\$ 6,625,583</u>	<u>\$ 2,137,443</u>	<u>\$ (4,488,140)</u>	<u>-67.7%</u>



## TRANSPORTATION

Salaries and benefits budgets have increased due to a 2.5% increase to support staff salaries and a 9% increase to board paid medical insurance premiums. Supplies costs are reduced due to adjustments made to bus fuel accounts, bringing them in line with average annual actual costs.

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
<b>Expenditures by Object</b>							
Salaries	\$ 170,733	\$ 160,383	\$ 174,303	\$ 163,143	\$ 194,816	\$ 31,673	19.4%
Benefits	46,799	44,856	49,910	50,743	63,168	12,425	24.5%
Purchased Service	179,332	251,650	145,682	152,966	170,297	17,331	11.3%
Supplies	28,486	30,549	21,209	42,400	26,900	(15,500)	-36.6%
	<u>\$ 425,350</u>	<u>\$ 487,438</u>	<u>\$ 400,704</u>	<u>\$ 409,252</u>	<u>\$ 455,181</u>	<u>\$ 45,929</u>	11.2%

## UTILITIES

Utilities budgets have been adjusted and amounts are now closer to actual annual costs and include projected increased costs to energy and services. Percentage increases have been included in these totals.

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
<b>Expenditures by Object</b>							
Purchased Service	74,139	75,738	94,883	93,626	69,356	(24,270)	-25.9%
Supplies	400,840	359,297	352,189	456,110	424,000	(32,110)	-7.0%
	<u>\$ 474,979</u>	<u>\$ 435,036</u>	<u>\$ 447,072</u>	<u>\$ 549,736</u>	<u>\$ 493,356</u>	<u>\$ (56,380)</u>	-10.3%

## ASSISTANT SUPERINTENDENT

The assistant superintendent budget, as presented here, includes expenses related to the operation of the office of the superintendent such as meeting expenses, professional dues and memberships, as well as costs associated with the recruitment and hiring of personnel. Salaries and benefits budgets are decreased due to expected changes in personnel for FY19.

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
<b>Expenditures by Object</b>							
Salaries	\$ 458,976	\$ 248,537	\$ 265,509	\$ 301,199	\$ 281,919	\$ (19,280)	-6.4%
Benefits	89,998	59,182	59,837	72,483	72,330	(153)	-0.2%
Purchased Service	8,498	10,682	15,272	18,574	15,500	(3,074)	-16.5%
Supplies	4,803	696	138	8,500	8,000	(500)	-5.9%
	<u>\$ 562,276</u>	<u>\$ 319,097</u>	<u>\$ 340,756</u>	<u>\$ 400,756</u>	<u>\$ 377,749</u>	<u>\$ (23,007)</u>	-5.7%

## ASSESSMENT

The Assessment budget contains costs associated with district and building level assessments such as the Missouri Assessment Program (MAP), End of Course exams (EOC), ACT, ACT Aspire, AP, Star 360, etc. and the new data warehouse, Educlimber.

2015	2016	2017	2018	2019	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

### Expenditures by Object

Salaries	\$ 56,293	\$ 56,293	\$ 70,000	\$ 72,548	\$ 74,652	\$ 2,104	2.9%
Benefits	15,192	13,986	17,382	18,399	19,395	996	5.4%
Purchased Service	16,000	16,371	269	2,100	2,100	-	0.0%
Supplies	43,250	18,411	53,443	59,183	57,304	(1,879)	-3.2%
	<u>\$ 130,735</u>	<u>\$ 105,061</u>	<u>\$ 141,093</u>	<u>\$ 152,230</u>	<u>\$ 153,452</u>	<u>\$ 1,222</u>	0.8%

## CURRICULUM DEVELOPMENT

Purchased services accounts have decreased due to the completion of curriculum work, lessening the need for consultants in this area. Supplies have increased due new textbook adoptions in the area of science. Salaries and benefits accounts are due to increased stipends for curriculum writing.

2015	2016	2017	2018	2019	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

### Expenditures by Object

Salaries	\$ 61,231	\$ 46,601	\$ 20,984	\$ 45,500	\$ 65,000	\$ 19,500	42.9%
Benefits	9,053	7,514	3,347	8,122	10,776	2,654	32.7%
Purchased Service	121,729	155,615	61,506	102,901	58,400	(44,501)	-43.2%
Supplies	26,194	32,390	28,919	73,050	85,290	12,240	16.8%
	<u>\$ 218,207</u>	<u>\$ 242,120</u>	<u>\$ 114,756</u>	<u>\$ 229,573</u>	<u>\$ 219,466</u>	<u>\$ (10,107)</u>	-4.4%

## PROFESSIONAL DEVELOPMENT

This budget supports the professional development of our certified and non-certified faculty and staff. Also included are costs of consultants directly related to the improvement of instruction.

2015	2016	2017	2018	2019	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

### Expenditures by Object

Salaries	\$ 7,006	\$ -	\$ 8,628	\$ 27,180	\$ 35,300	\$ 8,120	29.9%
Benefits	1,710	-	2,226	5,199	5,635	436	8.4%
Purchased Service	57,611	9,343	82,912	188,300	195,700	7,400	3.9%
Supplies	-	-	2,094	12,500	12,400	(100)	-0.8%
	<u>\$ 66,327</u>	<u>\$ 9,343</u>	<u>\$ 95,861</u>	<u>\$ 233,179</u>	<u>\$ 249,035</u>	<u>\$ 15,856</u>	6.8%

## ATHLETICS

Costs associated with the district athletics programs are budgeted here, including stipends for coaches. Increases to this departmental budget are primarily related to the addition of girls softball for 2018-19 school year. This change has added one head coach and one assistant coach.

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
<b>Expenditures by Object</b>							
Salaries	\$ 178,511	\$ 80,569	\$ 90,440	\$ 103,425	\$ 113,330	\$ 9,905	9.6%
Benefits	33,370	15,611	18,852	18,224	18,816	592	3.2%
Purchased Service	52,320	51,139	33,573	62,392	57,600	(4,792)	-7.7%
Supplies	33,415	9,608	25,440	12,900	25,300	12,400	96.1%
Capital Outlay	-	1,949	-	4,000	-	(4,000)	-100.0%
	<u>\$ 297,616</u>	<u>\$ 158,875</u>	<u>\$ 168,306</u>	<u>\$ 200,941</u>	<u>\$ 215,046</u>	<u>\$ 14,105</u>	<u>7.0%</u>

## ACTIVITIES

This budget includes the budgeted expenses, including sponsor stipends, for the district's extra curricular programs and activities such as Debate Club, Drama, National Honor Society, to name a few. Student Activities (Fund 61), which is a sub fund of the general fund are included here as well. The expenses for Student Activities (Fund 61) are budgeted, at or, near the anticipated revenue from fundraisers and donations to programs.

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
<b>Expenditures by Object</b>							
Salaries	\$ -	\$ 1,500	\$ -	\$ 49,100	\$ 52,650	\$ 3,550	7.2%
Benefits	-	239	-	7,698	9,107	1,409	18.3%
Purchased Service	711	-	-	-	1,000	1,000	
Supplies	132,394	162,872	136,918	185,000	125,300	(59,700)	-32.3%
	<u>\$ 133,105</u>	<u>\$ 164,611</u>	<u>\$ 136,918</u>	<u>\$ 241,798</u>	<u>\$ 188,057</u>	<u>\$ (53,741)</u>	<u>-22.2%</u>

## FUND BALANCES SUMMARY BY FUND

GENERAL FUND	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
Beginning Fund Balance	<u>\$ 3,023,958</u>	<u>\$ 2,615,218</u>	<u>\$ 3,099,912</u>	<u>\$ 5,151,343</u>	<u>\$ 5,536,867</u>	\$ 385,524	
Plus: Revenues	\$ 8,802,492	\$ 14,534,441	\$ 16,368,425	\$ 16,943,645	\$ 17,137,300	\$ 193,655	1.1%
Less: Expenditures	<u>7,387,752</u>	<u>7,041,905</u>	<u>7,301,070</u>	<u>8,148,987</u>	<u>8,117,359</u>	<u>(31,628)</u>	-0.4%
Surplus/(Deficit)	\$ 1,414,740	\$ 7,492,536	\$ 9,067,355	\$ 8,794,658	\$ 9,019,941	\$ 225,283	
Transfers In	\$ -	\$ -	\$ 88,867	\$ 200,547	\$ 196,973		
Transfers Out	\$ 1,823,479	\$ 7,007,842	\$ 7,104,791	\$ 8,609,681	\$ 9,179,039		
Ending Fund Balance	<u>\$ 2,615,219</u>	<u>\$ 3,099,912</u>	<u>\$ 5,151,343</u>	<u>\$ 5,536,867</u>	<u>\$ 5,574,742</u>	\$ 37,875	

### TEACHERS FUND

Beginning Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$ -	
Plus: Revenues	\$ 8,544,823	\$ 3,028,874	\$ 3,134,130	\$ 3,172,781	\$ 3,245,254	\$ 72,473	2.3%
Less: Expenditures	<u>9,890,057</u>	<u>9,566,716</u>	<u>10,132,572</u>	<u>11,082,433</u>	<u>11,764,649</u>	<u>682,216</u>	6.2%
Surplus/(Deficit)	(1,345,234)	\$ (6,537,842)	(6,998,442)	\$ (7,909,652)	\$ (8,519,395)	\$ (609,743)	
Transfers In	\$ 1,345,234	\$ 6,537,842	\$ 6,998,442	\$ 7,909,652	\$ 8,519,395		
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	\$ 0	

### DEBT SERVICE FUND

Beginning Fund Balance	<u>\$ 2,644,069</u>	<u>\$ 2,878,074</u>	<u>\$ 3,460,029</u>	<u>\$ 4,087,294</u>	<u>\$ 4,919,893</u>	\$ 832,599	
Plus: Revenues	\$ 3,518,520	\$ 12,891,289	\$ 9,190,304	\$ 4,270,711	\$ 4,350,302	\$ 79,591	1.9%
Less: Expenditures	<u>3,284,514</u>	<u>12,309,334</u>	<u>8,563,040</u>	<u>3,438,112</u>	<u>4,004,621</u>	<u>566,509</u>	16.5%
Surplus/(Deficit)	\$ 234,006	\$ 581,955	\$ 627,265	\$ 832,599	\$ 345,681	\$ (486,918)	
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance	<u>\$ 2,878,074</u>	<u>\$ 3,460,029</u>	<u>\$ 4,087,294</u>	<u>\$ 4,919,893</u>	<u>\$ 5,265,574</u>	\$ 345,681	

<b>CAPITAL PROJECTS</b>	2015	2016	2017	2018	2019	Increase/	Percent
<b>FUND</b>	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
Beginning Fund Balance	\$ 1,260,059	\$ 48,464	\$ 6,205,721	\$ 4,809,568	\$ 67,696	\$ (4,741,872)	
Plus: Revenues	\$ -	\$ 6,588,678	\$ 2,878,781	\$ 301,000	\$ 300,000	\$ (1,000)	-0.3%
Less: Expenditures	1,689,840	901,420	4,292,416	5,542,354	829,167	(4,713,187)	-85.0%
Surplus/(Deficit)	\$ (1,689,840)	\$ 5,687,257	\$ (1,413,634)	\$ (5,241,354)	\$ (529,167)	\$ 4,712,187	
Transfers In	\$ 478,245	\$ 470,000	\$ 17,481	\$ 499,482	\$ 461,471		
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance	\$ 48,464	\$ 6,205,721	\$ 4,809,568	\$ 67,696	\$ -	\$ (67,696)	

**TOTAL - ALL FUNDS**

Beginning Fund Balance	\$ 6,928,085	\$ 5,541,756	\$ 12,765,662	\$ 14,048,205	\$ 10,524,456	\$ (3,523,749)	
Plus: Revenues	\$ 20,865,834	\$ 37,043,282	\$ 31,571,641	\$ 24,688,137	\$ 25,032,856	\$ 344,719	1.4%
Less: Expenditures	22,252,163	29,819,376	30,289,097	28,211,886	24,715,796	(3,496,090)	-12.4%
Surplus/(Deficit)	\$ (1,386,329)	\$ 7,223,906	\$ 1,282,543	\$ (3,523,749)	\$ 317,060	\$ 3,840,809	
Transfers In	\$ 1,823,479	\$ 7,007,842	\$ 7,104,791	\$ 8,609,681	\$ 9,177,839		
Transfers Out	\$ 1,823,479	\$ 7,007,842	\$ 7,104,791	\$ 8,609,681	\$ 9,177,839		
Ending Fund Balance	\$ 5,541,757	\$ 12,765,662	\$ 14,048,205	\$ 10,524,456	\$ 10,841,516	\$ 317,060	

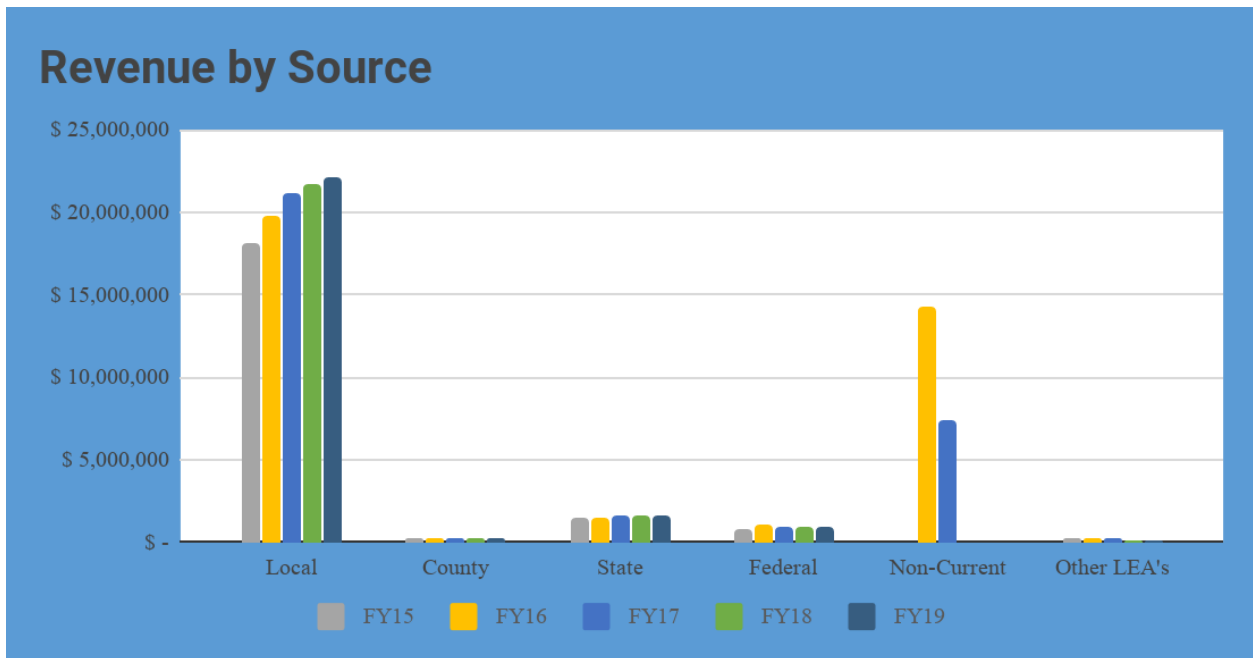
## Budget Summary Operating Funds

	ACTUALS			BUDGET		PROJECTION		
	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenues Sources</b>								
Local Revenue	\$ 14,916,794	\$ 15,048,991	\$ 17,026,285	\$ 17,744,516	\$ 18,114,000	\$ 18,114,000	\$ 18,114,000	\$ 18,114,000
County Revenue	166,352	177,357	179,072	180,000	177,200	177,200	177,200	177,200
State Revenue	1,452,110	1,476,095	1,594,039	1,657,129	1,655,000	1,655,000	1,655,000	1,655,000
Federal Revenue	605,829	843,596	780,311	694,781	635,554	635,554	635,554	635,554
Non-Current Revenue	-	7,946	3,177	1,000	1,000	1,000	1,000	1,000
Revenue from Other LEA's	206,230	217,210	201,610	135,000	99,800	99,800	99,800	99,800
	=	=	=	=	=	=	=	=
<b>Total Revenues</b>	<b>\$ 17,347,315</b>	<b>\$ 17,771,197</b>	<b>\$ 19,784,494</b>	<b>\$ 20,412,426</b>	<b>\$ 20,682,554</b>	<b>20,682,554</b>	<b>\$ 20,682,554</b>	<b>\$ 20,682,554</b>
<b>Expenditure Category</b>								
Salaries	\$ 11,139,214	\$ 10,492,703	\$ 11,020,728	\$ 11,783,550	\$ 12,228,228	\$ 12,534,000	\$ 12,847,000	\$ 13,168,000
Benefits	2,846,178	2,804,553	2,940,480	3,391,296	3,676,935	3,824,000	3,977,000	4,096,000
Purchased Services	1,709,226	1,920,223	1,918,180	2,177,922	2,226,016	2,226,000	2,226,000	2,226,000
Supplies	1,583,191	1,389,878	1,552,083	1,876,652	1,748,429	1,748,000	1,748,000	1,748,000
Capital Outlay	1,647,434	450,980	492,670	535,500	429,700	430,000	430,000	430,000
Long & Short Term Debt	42,406	42,121	43,431	261,982	334,171	334,000	334,000	334,000
	=	=	=	=	=	=	=	=
<b>Total Expenditures</b>	<b>\$ 18,967,649</b>	<b>\$ 17,100,458</b>	<b>\$ 17,967,572</b>	<b>\$ 20,026,902</b>	<b>\$ 20,643,479</b>	<b>\$ 21,096,000</b>	<b>\$ 21,562,000</b>	<b>\$ 22,002,000</b>
<b>Surplus/(Deficit)</b>	<b>\$ (1,620,335)</b>	<b>\$ 670,739</b>	<b>\$ 1,816,922</b>	<b>\$ 385,524</b>	<b>\$ 39,075</b>	<b>\$ (413,446)</b>	<b>\$ (879,446)</b>	<b>\$ (1,319,446)</b>
<b>Beginning Fund Balance, July 1</b>	<b>\$ 4,284,017</b>	<b>\$ 2,663,682</b>	<b>\$ 3,334,421</b>	<b>\$ 5,151,343</b>	<b>\$ 5,536,867</b>	<b>\$ 5,575,942</b>	<b>\$ 5,162,496</b>	<b>\$ 4,283,050</b>
<b>Ending Fund Balance, June 30</b>	<b>\$ 2,663,682</b>	<b>\$ 3,334,421</b>	<b>\$ 5,151,343</b>	<b>\$ 5,536,867</b>	<b>\$ 5,575,942</b>	<b>\$ 5,162,496</b>	<b>\$ 4,283,050</b>	<b>\$ 2,963,604</b>
<b>Fund Balance as Percent of Expenditures:</b>	<b>14.0%</b>	<b>19.5%</b>	<b>28.7%</b>	<b>27.6%</b>	<b>27.0%</b>	<b>24.5%</b>	<b>19.9%</b>	<b>13.5%</b>

## REVENUE BY SOURCE

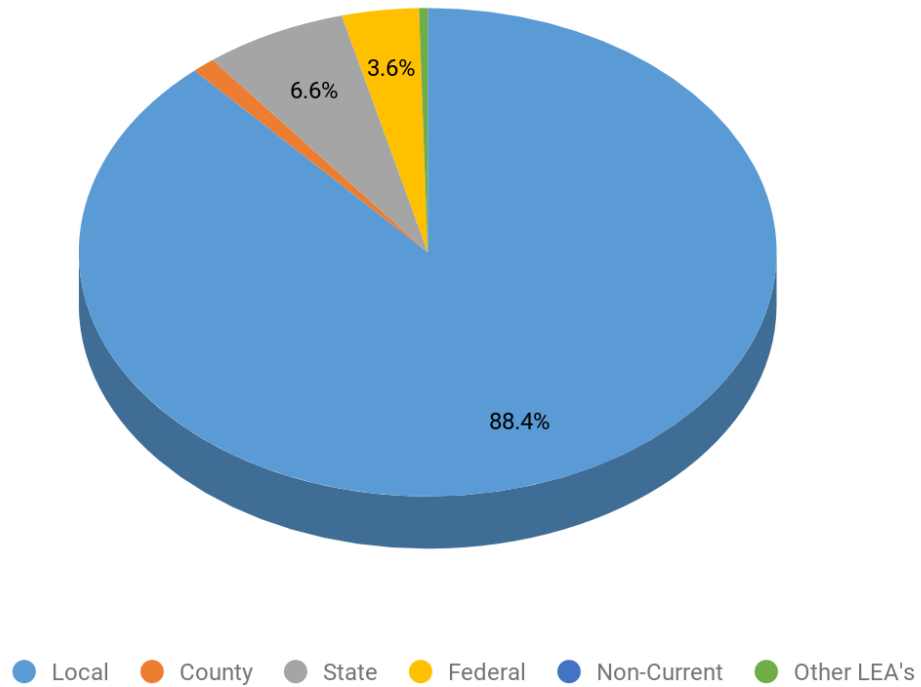
Total revenues for FY 2019 are projected to be \$25.2 million. The following chart and graphs shows the distribution of the prior year actual, current budget and projected budget by revenue source.

	2015	2016	2017	2018	2019	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
<b>Revenues Sources</b>							
Local Revenue	\$ 18,117,033	\$ 19,769,280	\$ 21,108,441	\$ 21,690,516	\$ 22,118,000	\$ 427,484	2.0%
County Revenue	247,840	271,851	271,249	271,711	268,200	(3,511)	-1.3%
State Revenue	1,452,110	1,476,095	1,594,039	1,657,129	1,655,000	(2,129)	-0.1%
Federal Revenue	842,622	1,080,899	1,018,125	932,781	890,856	(41,925)	-4.5%
Non-Current Revenue	-	14,227,946	7,378,177	1,000	1,000	-	0.0%
Revenue from Other LEA's	206,230	<u>217,210</u>	<u>201,610</u>	<u>135,000</u>	<u>99,800</u>	<u>(35,200)</u>	<u>-26.1%</u>
<b>Total Revenues</b>	<b>\$ 20,865,834</b>	<b>\$ 37,043,282</b>	<b>\$ 31,571,641</b>	<b>\$ 24,688,137</b>	<b>\$ 25,032,856</b>	<b>\$ 344,719</b>	<b>1.4%</b>



The District relies heavily upon local property taxes to support its operation. This pie chart indicates that 88% of all revenue are derived from local sources.

### FY2019 Revenue





## EXPENDITURES BY OBJECT

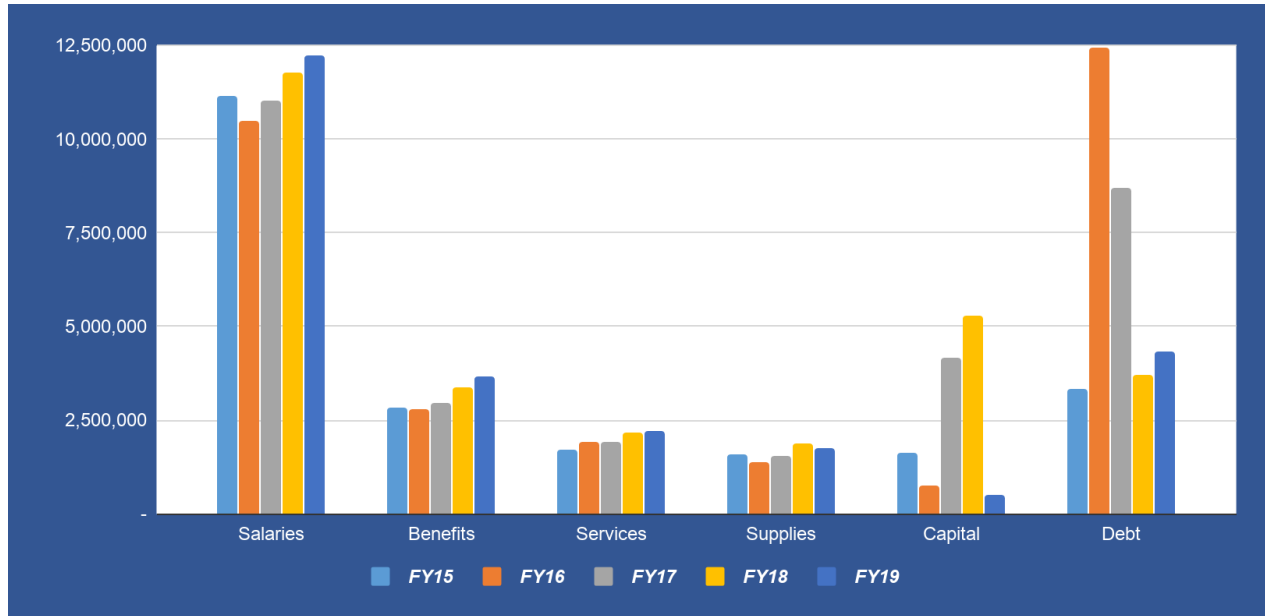
The decrease in expenditures for FY19 are directly related to the completion of the Early Childhood Center renovation and expansion project. That project was, in large part, bond funded. Additional budget was allocated in the areas of purchased services and supplies FY18 to restructure the grade level loops as the second grade moved out of the Elementary and into the Early Childhood Center. Now, with the project complete, those bond funds have been expended and the building budgets have been returned, approximately, to their previous levels.

2015	2016	2017	2018	2019	Increase/ (Decrease)	Percent Change
Actuals	Actuals	Actuals	Budget	Budget		

### Expenditures by Object

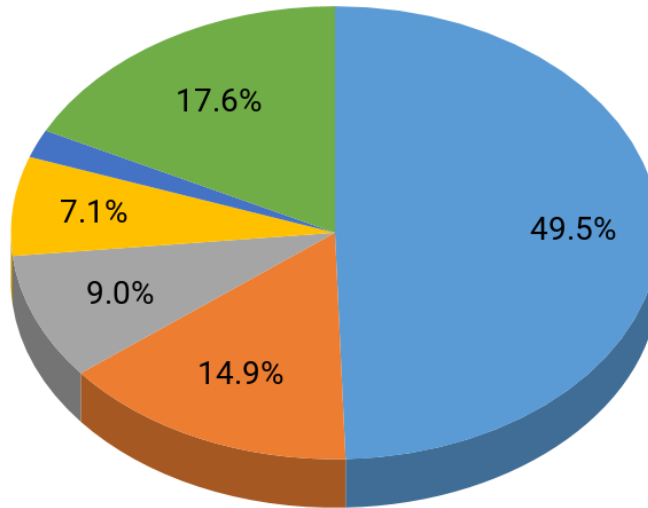
Salaries	\$ 11,139,214	\$ 10,492,703	\$ 11,020,728	\$ 11,783,550	\$ 12,228,228	\$ 444,678	3.8%
Benefits	2,846,178	2,804,553	2,940,480	3,391,296	3,676,935	285,638	8.4%
Purchased Service	1,709,226	1,920,223	1,918,180	2,177,922	2,226,016	48,094	2.2%
Supplies	1,583,191	1,389,878	1,552,083	1,876,652	1,748,429	(128,223)	-6.8%
Capital Outlay	1,647,434	771,714	4,174,952	5,282,372	497,396	(4,784,976)	-90.6%
Long & Short Term Debt	3,326,920	12,440,305	8,682,674	3,700,094	4,338,793	638,699	17.3%
	<u>\$ 22,252,163</u>	<u>\$ 29,819,376</u>	<u>\$ 30,289,097</u>	<u>\$ 28,211,886</u>	<u>\$ 24,715,796</u>	<u>\$ (3,496,090)</u>	<u>-12.4%</u>

The following bar graph illustrates that, historically, the majority of budgeted expenditures are allocated in the area of salaries and benefits.



This pie graph illustrates that when looking at all funds, included Debt Service, salaries and benefits represent 65% of all budgeted expenditures.

## FY19 Expenditures



● Salaries ● Benefits ● Services ● Supplies ● Capital ● Debt

	General Funds					Capital Projects Funds			All Funds
	Incidental	Food Service	Student Activity	Teachers Fund	Debt Service Fund	Bond Issue	Capital Projects	COPS	
<b>Revenues Sources</b>									
Local Revenue	\$ 15,699,000	\$ 167,500	\$ 125,000	\$ 1,827,500	\$ 4,004,000	\$ -	\$ 295,000	\$ -	\$ 22,118,000
County Revenue	160,000	-	-	12,200	91,000	-	5,000	-	268,200
State Revenue	578,000	5,000	-	1,072,000	-	-	-	-	1,655,000
Federal Revenue	27,800	354,000	-	253,754	255,302	-	-	-	890,856
Non-Current Revenue	1,000	-	-	-	-	-	-	-	1,000
Revenue from Other LEA's	20,000	-	-	79,800	-	-	-	-	99,800
	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<u>\$ 16,485,800</u>	<u>\$ 526,500</u>	<u>\$ 125,000</u>	<u>\$ 3,245,254</u>	<u>\$ 4,350,302</u>	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ 25,032,856</u>
<b>Expenditure Programs</b>									
Elementary	\$ 257,868	\$ -	\$ -	\$ 3,988,700	\$ -	\$ -	\$ -	\$ -	\$ 4,246,568
Middle School	164,815	-	-	874,290	-	-	-	-	1,039,105
High School	144,505	-	-	2,646,583	-	-	-	-	2,791,088
Summer School	19,800	-	-	72,074	-	-	-	-	91,874
Gifted	5,607	-	-	196,641	-	-	-	-	202,249
Special Education	50,000	-	-	6,000	-	-	-	-	56,000
Supplemental Instruction	136,864	-	-	581,497	-	-	-	-	718,361
Bilingual	2,000	-	-	117,231	-	-	-	-	119,231
Co-Curricular Activities	-	-	125,000	61,757	-	-	-	-	186,757
Athletics	75,050	-	-	131,346	-	-	-	-	206,396
Contracted Educational Services	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Subtotal - Instruction</b>	\$ 856,510	\$ -	\$ 125,000	\$ 8,676,119	\$ -	\$ -	\$ -	\$ -	\$ 9,657,629
Attendance & Social Work Services	\$ 106,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,826
Guidance Services	194,118	-	-	590,202	-	-	-	-	784,320
Health Services	194,467	-	-	-	-	-	1,000	-	195,467
Support Services - Instructional Staff	352,810	-	-	116,711	-	-	-	-	469,521
Educational Media Services	22,700	-	-	214,766	-	-	-	-	237,466
Board of Education Services	161,450	-	-	-	-	-	-	-	161,450
Executive Administration Services	151,127	-	-	404,181	-	-	-	-	555,308
Building Level Administration	349,175	-	-	1,064,649	-	-	-	-	1,413,824
Fiscal Services	504,815	-	-	69,127	-	-	-	-	573,942
Operation & Maintenance of Plant	2,352,153	-	-	-	-	-	267,000	-	2,619,153

	General Funds			Teachers Fund	Debt Service Fund	Capital Projects Funds			All Funds
	Incidental	Food Service	Student Activity			Bond Issue	Capital Projets	COPS	
Pupil Transportation	449,281	-	-	-	-	-	-	-	449,281
Food Service	-	723,473	-	-	-	-	5,000	-	728,473
Support Services - Central Office	1,052,495	-	-	69,129	-	-	156,700	-	1,278,325
	-	-	-	-	-	-	-	-	-
	=	=	=	=	=	=	=	=	=
Subtotal - Support Services	\$ 5,891,417	\$ 723,473	\$ -	\$ 2,528,766	\$ -	\$ -	\$ 429,700	\$ -	\$ 9,573,356
Early Childhood Programs	\$ 309,664	\$ -	\$ -	\$ 524,764	\$ -	\$ -	\$ -	\$ -	\$ 834,428
Custody & Care of Childen Services	208,895	-	-	-	-	-	-	-	208,895
	=	=	=	=	=	=	=	=	=
Subtotal - Community Services	\$ 518,558	\$ -	\$ -	\$ 524,764	\$ -	\$ -	\$ -	\$ -	\$ 1,043,322
Facilities and Construction Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,696	\$ 67,696
Principal	\$ -	\$ -	\$ -	\$ -	\$ 2,401,986	\$ -	\$ 240,000	\$ -	\$ 2,641,986
Interest	2,000	-	-	-	1,599,725	-	88,506	-	1,690,231
Other Debt Related Fees	400	-	-	-	2,910	-	3,265	-	6,575
	=	=	=	=	=	=	=	=	=
Total - Debt Services	\$ 2,400	\$ -	\$ -	\$ -	\$ 4,004,621	\$ -	\$ 331,771	\$ -	\$ 4,338,793
Total - Expenditures	\$ 7,268,886	\$ 723,473	\$ 125,000	\$ 11,729,649	\$ 4,004,621	\$ -	\$ 761,471	\$ 67,696	\$ 24,680,796
.....									
Beginning Fund Balance	\$ 5,317,219	\$ -	\$ 219,648	\$ -	\$ 4,919,893	\$ -	\$ -	\$ 67,696	\$ 10,524,456
Surplus/(Deficit)	\$ 9,216,914	\$ (196,973)	\$ -	\$ (8,484,395)	\$ 345,681	\$ -	\$ (461,471)	\$ (67,696)	\$ 352,060
Transfers In	\$ -	\$ 196,973	\$ -	\$ 8,519,395	\$ -	\$ -	\$ 461,471	\$ -	\$ 9,177,839
Transfers Out	\$ 9,177,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,177,839
Ending Fund Balance	\$ 5,356,293	\$ -	\$ 219,648	\$ 35,000	\$ 5,265,574	\$ -	\$ -	\$ 0	\$ 10,876,516



**Budget Message**  
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**REVENUE**

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# ESTIMATED REVENUES

## REVENUE ASSUMPTIONS AND TRENDS

Local property taxes, sales taxes and the state foundation formula accounts for **89%** of all operating fund revenue. Because of this, more time and effort is spent examining and projecting the components of these revenue sources.

### LOCAL PROPERTY TAXES

Property tax revenue is calculated by multiplying a tax rate to a property value and applying a projected collection percentage to that amount. However, there are multiple classifications of property and different tax rates are applied to each of these classifications for separate tax purposes.

All taxable property within the District is assessed annually by the St. Louis County Assessor. Missouri law requires that real property be assessed at the following percentages of true value:

Residential real property.....	19%
Agricultural real property.....	12%
Commercial and all other real property.....	32%

On January 1, in every odd-numbered year, each county assessor must adjust the assessed valuation of all real property located within the county in accordance with a two-year assessment and equalization plan approved by the State Tax Commission.

The assessment ratio for personal property is generally 33% of true value. However, various subclasses of personal property are assessed at lower ratios.

Under Missouri law, tax abatement and tax increment financing districts are available for redevelopers. Tax abatement exempts business from property taxes for a period of time that usually does not exceed ten years. Tax increment financing (TIF) districts have their taxes frozen at the current levels and deprive the school district any increases that would have resulted from reassessment until the obligations are either repaid or for up to twenty-three years.

The following table shows the assessed valuation of property in the District as of December 31 of the tax year as received from the St. Louis County Assessor along with the preliminary 2019 assessment valuations:

Fiscal Year	Real Estate		Personal Property		Less TIF	Assessed Valuation	Percent Change
	Residential	Commercial	Regular	Manufacturing			
2014	161,213,900	74,291,170	29,085,970	2,904,270	(12,252,720)	255,242,590	-2.1%
2015	160,984,630	76,689,110	31,151,080	2,764,030	(7,770,170)	263,818,680	3.4%
2016	166,054,170	86,794,040	31,074,380	2,887,730	(10,845,900)	275,964,420	4.6%
2017	165,753,280	91,285,840	31,326,210	3,539,160	(17,181,400)	274,723,090	-0.4%
2018	181,251,700	98,369,150	33,627,340	3,726,490	(19,266,840)	297,707,840	8.4%
2019	181,501,700	100,869,150	34,291,015	3,912,815	(19,266,840)	301,307,840	1.2%

Based upon the assessed valuation, tax rates are calculated for each classification of property including the tax rates for operating and for debt service purposes. Since the county will not be reassessing property the assessed valuation should remain similar to FY18.

Besides assessment growth, each year the district may obtain additional revenue from new construction and personal property, which is property that is added to the tax rolls, for that year. Revenue these sources will fluctuate greatly as economic conditions and growth opportunities will vary and are normally not recurring. Below is the last five years of actual new construction and personal property tax valuations and the projected increase for fiscal year 2019.

Fiscal Year	Real Estate		Personal Property	Total
	Residential	Commercial		
2013	\$67,730	\$3,309,520	\$0	\$3,377,250
2014	137,900	864,000	633,740	1,635,640
2015	159,500	9,922,000	1,896,360	11,977,860
2016	73,400	1,216,000	193,730	1,483,130
2017	188,000	6,620,800	956,890	7,765,690
2018	313,700	8,384,000	101,650	8,799,350
2019	250,000	2,500,000	850,000	3,600,000

The following table shows tax rates by category with the projected tax rate based upon the projected assessment. The total adjusted tax rate is a calculation of all three property tax rates and is used for state funding purposes. The rate includes both operating and debt service rates.

Fiscal Year	Real Estate		Personal Property	Debt Service	Total Adjusted Tax Rate	Percent Change
	Residential	Commercial				
2014	\$ 4.3500	\$ 4.3500	\$ 4.9158	\$ 1.0600	\$ 5.4804	1.2%
2015	\$ 4.3500	\$ 4.3500	\$ 4.1958	\$ 1.0600	\$ 5.5500	1.3%
2016	\$ 4.2369	\$ 3.8536	\$ 4.9158	\$ 1.2000	\$ 5.5657	0.3%
2017	\$ 4.8556	\$ 4.4790	\$ 5.0410	\$ 1.3500	\$ 6.1848	11.1%
2018	\$ 4.6473	\$ 4.8194	\$ 5.5041	\$ 1.3500	\$ 6.1496	-0.6%
2019	\$ 4.7032	\$ 4.8464	\$ 5.5041	\$ 1.3500	\$ 6.1907	0.7%

Below are the tax rates by Fund which is used to allocate revenue to each fund:

Adjusted Tax Levy	Incidental	Teachers	Debt Service	Capital Projects
	FY18	\$ 4.6996	\$ - .00	\$ 1.3500
FY19	4.7407	\$ - .00	1.3500	0.1000

Actual collection rates, as well as trend information, are used to project the budgeted rate to be applied to the individual property tax categories. The collection rates are broken down for current and delinquent tax receipts. The combined actual and projected collection rates (adjusted for county collection fees) for all categories of property are:

Fiscal Year	Property Tax Collection Rates		
	Current Rate	Delinquent Rate	Total Rate
2014	94.81%	6.47%	101.28%
2015	97.13%	2.84%	99.97%
2016	97.02%	2.43%	99.45%
2017	97.88%	2.07%	99.95%
2018	97.64%	1.14%	98.78%
2019	97.08%	1.69%	98.77%

Based upon the variables indicated above, property tax revenue is calculated. The object codes used to record the receipt of local property taxes includes accounts 5111, 5112 and 5115. The actual and budgeted local property tax revenue is:



Fiscal Year	Property Tax Revenue	Percent Change
2014	15,307,791	0.9%
2015	15,832,712	3.43%
2016	16,429,690	3.77%
2017	18,231,936	10.97%
2018	19,294,000	5.83%
2019	19,625,000	1.72%

## SALES TAXES

Sales tax revenue is generated through a 1-cent statewide sales tax that was approved by the voters in 1982. Even though it is collected and distributed by the state, it is considered a local revenue source. The revenue is distributed under the provisions of the revised state aid formula using the prior year's weighted average daily attendance (WADA). The following table shows the amounts of sales tax revenue received for the actual and budgeted fiscal years:

Fiscal Year	WADA	Revenue Per WADA	Sales Tax Revenue	Percent Change
2012	1,035	\$834	\$863,775	7.80%
2013	1,065	833	886,603	2.60%
2014	1,100	885	973,311	9.80%
2015	1,114	921	1,026,516	5.50%
2016	1,118	948	1,059,442	3.20%
2017	1,175	977	1,149,891	8.40%
2018	1,225	974	1,193,000	3.75%
2019	1,291	1,006	1,300,000	8.97%

## STATE FOUNDATION FORMULA

The current state foundation formula was passed by the Missouri General Assembly in 2005 and was intended to transition the state away from a local tax rate based formula to a one that is primarily student-needs based. This formula was phased in over a seven-year period that started with the 2006-07 fiscal year. During this phase-in period, state aid for each school district was based upon a percentage of both the old and new formulas.

Maplewood Richmond Heights is designated as a "hold harmless" school district for the purposes of state aid. A clause in the formula indicates that no school will receive less funding per pupil in the current year than it received in the 2005-06 school year.

The District's funding is determined by first multiplying the District's weighted average daily attendance (WADA) by the average daily attendance (ADA) hold harmless funding dollar amount. This figure is adjusted by a "dollar value modifier," which is an index of the relative purchasing power of a dollar, calculated as 1 + 15% of the difference of the regional wage ratio minus 1. The product was adjusted by a proration factor based upon state funding, but was later eliminated which allows hold harmless district to be unaffected by shortfalls in state funding.

Note that the formula WADA is calculated differently than the one used for distribution of sales tax revenue. This WADA is based upon the greater of the current or the prior two year's regular school years average daily attendance. Additional weight assigned for students who qualify for free and reduced lunch and those who possess limited English language proficiency plus the current year's summer school average daily attendance.

Prior year recalculations of the formula are performed to ensure districts are paid upon the correct WADA. Based upon the results of this recalculation, a district will receive an adjustment to their current year funding.

A portion of the state aid received under the formula is from the “Classroom Trust Fund”. This is a fund established by the state treasury that contains a portion of the state’s gambling revenues. This money is distributed to school districts on the basis of average daily attendance. It is important to note that these funds are not in addition to the amount of the state aid calculation but a sub-category to account for educational gaming revenue.

Below is a summary of the adjusted formula calculations and next year’s projection:

Fiscal Year	Weighted ADA	Per ADA Hold Harmless Funding	Dollar Value Modifier	Modified Per ADA Funding	Proration Factor	State Aid	Percent Change
2011	1,022.23	1,114.89	1.104	1,230.84	96.98%	\$1,220,200	
2012	1,042.45	1,114.89	1.104	1,230.84	94.15%	\$1,208,035	-1.0%
2013	1,067.95	1,114.89	1.092	1,217.46	92.58%	\$1,203,763	-0.4%
2014	1,096.85	1,114.89	1.089	1,214.12	93.28%	\$1,242,248	3.2%
2015	1,118.11	1,114.89	1.091	1,216.35	96.87%	\$1,330,564	6.1%
2016	1,117.64	1,114.89	1.092	1,217.46	n/a	\$1,354,826	3.3%
2017	1,172.67	1,114.89	1.095	1,220.81	n/a	\$1,501,286	5.2%
2018	1,231.39	1,114.89	1.094	1,219.69	n/a	\$1,565,000	4.2%
2019	1,291.30	1,114.89	1.095	1,220.80	n/a	\$1,575,000	0.6%

# REVENUE BY OBJECT

ALL FUNDS		2015	2016	2017	2018	2019	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	Current Taxes	\$ 14,176,645	\$ 14,648,577	\$ 16,402,624	\$ 17,513,000	\$ 17,845,000	\$ 332,000	1.9%
5112	Delinquent Taxes	501,830	529,424	449,274	325,000	403,000	78,000	24.0%
5113	School District Trust Fund (Sales Tax)	1,026,516	1,059,442	1,149,891	1,193,000	1,300,000	107,000	9.0%
5114	Financial Institution Tax	14,127	11,358	30,956	31,000	28,000	(3,000)	-9.7%
5115	M & M Surcharge	1,154,236	1,251,688	1,380,038	1,456,000	1,377,000	(79,000)	-5.4%
5116	In Lieu Of Tax	4,018	-	71,929	-	-	-	0.0%
5131	Transportation Fees	1,515	360	1,065	1,000	500	(500)	-50.0%
5141	Interest Income	48,275	794,338	65,345	55,000	44,000	(11,000)	-20.0%
5143	Premium on Bonds Sold	-	256,793	340,412	-	-	-	0.0%
5151	Food Service - Sales to Students	90,179	100,549	145,146	140,000	143,000	3,000	2.1%
5161	Food Service - Sales to Adults	-	-	10,097	10,000	12,000	2,000	20.0%
5165	Food Service - Non-Program	28,338	43,808	8,995	10,000	12,500	2,500	25.0%
5166	Food Service - Catering	-	-	-	-	-	-	0.0%
5174	Student Activity Revenues	166,207	280,092	205,416	185,000	125,000	(60,000)	-32.4%
5181	Child Care Fees - Patrons	841,221	676,439	670,552	700,000	222,500	(477,500)	-68.2%
5182	Preschool Tuition	-	-	-	-	525,000	525,000	
5191	Rentals	41,110	26,648	24,235	30,000	28,000	(2,000)	-6.7%
5192	Gifts & Donations	-	-	4,895	8,516	7,000	(1,516)	-17.8%
5195	Prior Period Adjustment	-	5,540	1,328	-	-	-	0.0%
5198	Miscellaneous Local Revenue	<u>22,815</u>	<u>84,223</u>	<u>146,243</u>	<u>33,000</u>	<u>45,500</u>	<u>12,500</u>	37.9%
	<b>Subtotal - Local Revenue</b>	\$ 18,117,033	\$ 19,769,280	\$ 21,108,441	\$ 21,690,516	\$ 22,118,000	\$ 427,484	2.0%
5211	Fines and Fees	\$ 12,607	\$ 11,705	\$ 12,219	\$ 12,000	\$ 12,200	\$ 200	1.7%
5221	State Assessed Railroad & Utility Taxes	<u>235,233</u>	<u>260,146</u>	<u>259,030</u>	<u>259,711</u>	<u>256,000</u>	<u>(3,711)</u>	-1.4%
	<b>Subtotal - County Revenue</b>	\$ 247,840	\$ 271,851	\$ 271,249	\$ 271,711	\$ 268,200	\$ (3,511)	-1.3%
5311	Basic Formula - State Monies	\$ 910,895	\$ 928,416	\$ 1,036,120	\$ 1,083,000	\$ 1,055,000	\$ (28,000)	-2.6%
5312	Transportation	37,215	37,424	44,814	33,129	29,000	(4,129)	-12.5%
5319	Basic Formula - Classroom Trust Fund	419,669	426,410	465,166	482,000	520,000	38,000	7.9%
5324	Educational & Screening Program (PAT)	20,051	21,060	20,715	25,000	20,000	(5,000)	-20.0%
5332	Career Education	1,800	1,800	2,178	2,000	2,000	-	0.0%
5333	Food Service	4,040	3,952	4,421	5,000	5,000	-	0.0%
5369	Public Placement/Excess Cost	8,115	8,245	6,915	7,000	3,000	(4,000)	-57.1%
5382	Missouri Preschool Project	37,661	-	-	-	-	-	0.0%
5390	Homeless Trans-Bus Passes	-	-	-	-	-	-	0.0%
5397	Other State Revenue	<u>12,665</u>	<u>48,789</u>	<u>13,709</u>	<u>20,000</u>	<u>21,000</u>	<u>1,000</u>	5.0%
	<b>Subtotal - State Revenue</b>	\$ 1,452,110	\$ 1,476,095	\$ 1,594,039	\$ 1,657,129	\$ 1,655,000	\$ (2,129)	-0.1%

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5412 Medicaid	\$ 26,849	\$ 26,470	\$ 25,292	\$ 25,000	\$ 25,000	\$ -	0.0%
Perkins Basic Grant, Career							
5427 Education	3,289	-	2,701	3,000	2,800	(200)	-6.7%
5437 IDEA Grants	-	13,798	1,202	-	-	-	0.0%
Collaborative Work Initiative							
5438 Grant	-	-	7,500	-	-	-	0.0%
5445 School Lunch Program	202,491	265,147	236,820	230,000	230,000	-	0.0%
5446 School Brkfast Program	129,064	149,271	131,427	118,000	118,000	-	0.0%
5448 After-School Snack Program	19,485	24,765	24,768	6,000	6,000	-	0.0%
5451 Title I, ESEA	156,599	202,142	205,247	144,559	125,298	(19,261)	-13.3%
5461 Title IV-Safe/Drug-Free	-	-	-	10,000	10,987	987	9.9%
5465 Title II, ESEA	61,100	59,606	30,991	65,222	27,469	(37,753)	-57.9%
5481 Dept. of Food Service Programs	6,952	-	-	-	-	-	0.0%
5483 Head Start	-	102,398	114,364	93,000	90,000	(3,000)	-3.2%
5497 Other Federal Revenue	<u>236,793</u>	<u>237,303</u>	<u>237,814</u>	<u>238,000</u>	<u>255,302</u>	<u>17,302</u>	7.3%
<b>Subtotal - Federal Revenue</b>	<b>\$ 842,622</b>	<b>\$ 1,080,899</b>	<b>\$ 1,018,125</b>	<b>\$ 932,781</b>	<b>\$ 890,856</b>	<b>\$ (41,925)</b>	<b>-4.5%</b>
5611 Sale of Bonds	\$ -	\$ 6,100,000	\$ 2,450,000	\$ -	\$ -	\$ -	0.0%
5631 Net Insurance Recovery	-	7,830	1,098	-	-	-	0.0%
5651 Sale of Other Property	-	116	2,079	1,000	1,000	-	0.0%
5692 Refunding Bonds	=	<u>8,120,000</u>	<u>4,925,000</u>	=	=	=	0.0%
<b>Subtotal - Non-Current Revenue</b>	<b>\$ -</b>	<b>\$ 14,227,946</b>	<b>\$ 7,378,177</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>0.0%</b>
Tuition From Other LEAs -							
5811 Regular Term	\$ -	\$ 206,229	\$ 177,522	\$ 115,000	\$ 79,800	\$ (35,200)	-30.6%
Tuition From Other LEAs -							
5812 Summer School	-	-	4,602	-	-	-	0.0%
5841 Transportation From Other LEAs	<u>206,230</u>	<u>10,981</u>	<u>19,487</u>	<u>20,000</u>	<u>20,000</u>	=	0.0%
<b>Subtotal - Revenue from Other LEA's</b>	<b>\$ 206,230</b>	<b>\$ 217,210</b>	<b>\$ 201,610</b>	<b>\$ 135,000</b>	<b>\$ 99,800</b>	<b>\$ (35,200)</b>	<b>-26.1%</b>
<b>TOTAL</b>	<b><u>\$ 20,865,834</u></b>	<b><u>\$ 37,043,282</u></b>	<b><u>\$ 31,571,641</u></b>	<b><u>\$ 24,688,137</u></b>	<b><u>\$ 25,032,856</u></b>	<b><u>\$ 344,719</u></b>	<b>1.4%</b>

**GENERAL FUND**

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111 Current Taxes	\$ 5,666,827	\$ 11,095,551	\$ 12,557,029	\$ 13,383,000	\$ 13,666,000	\$ 283,000	2.1%
5112 Delinquent Taxes	200,596	409,669	343,942	248,000	309,000	61,000	24.6%
5114 Financial Institution Tax	14,127	11,358	30,956	31,000	28,000	(3,000)	-9.7%
5115 M & M Surcharge	1,154,236	1,251,688	1,380,038	1,456,000	1,377,000	(79,000)	-5.4%
5116 In Lieu Of Tax	4,018	-	55,065	-	-	-	0.0%
5131 Transportation Fees	1,515	360	1,065	1,000	500	(500)	-50.0%
5141 Interest Income	21,603	13,956	17,294	24,000	18,000	(6,000)	-25.0%
5151 Food Service - Sales to Students	90,179	100,549	145,146	140,000	143,000	3,000	2.1%
5161 Food Service - Sales to Adults	-	-	10,097	10,000	12,000	2,000	20.0%
5165 Food Service - Non-Program	28,338	43,808	8,995	10,000	12,500	2,500	25.0%
5166 Food Service - Catering	-	-	-	-	-	-	0.0%
5174 Student Activity Revenues	166,207	280,092	205,416	185,000	125,000	(60,000)	-32.4%
5181 Child Care Fees - Patrons	240,009	248,632	278,488	253,000	220,000	(33,000)	-13.0%
5191 Rentals	41,110	26,648	24,235	30,000	28,000	(2,000)	-6.7%
5192 Gifts & Donations	-	-	4,895	8,516	7,000	(1,516)	-17.8%
5195 Prior Period Adjustment	-	4,474	1,328	-	-	-	0.0%
5198 Miscellaneous Local Revenue	<u>22,815</u>	<u>73,502</u>	<u>146,243</u>	<u>33,000</u>	<u>45,500</u>	<u>12,500</u>	37.9%
<b>Subtotal - Local Revenue</b>	\$ 7,651,581	\$ 13,560,288	\$ 15,210,231	\$ 15,812,516	\$ 15,991,500	\$ 178,984	1.1%
State Assessed Railroad & Utility							
5221 Taxes	<u>\$ 76,873</u>	<u>\$ 165,652</u>	<u>\$ 161,960</u>	<u>\$ 164,000</u>	<u>\$ 160,000</u>	<u>\$ (4,000)</u>	-2.4%
<b>Subtotal - County Revenue</b>	\$ 76,873	\$ 165,652	\$ 161,960	\$ 164,000	\$ 160,000	\$ (4,000)	-2.4%
5312 Transportation Basic Formula - Classroom Trust	\$ 37,215	\$ 37,424	\$ 44,814	\$ 33,129	\$ 29,000	\$ (4,129)	-12.5%
5319 Fund Educational & Screening Program	419,669	226,410	465,166	482,000	520,000	38,000	7.9%
5324 (PAT)	10,025	21,060	20,715	25,000	20,000	(5,000)	-20.0%
5333 Food Service	4,040	3,952	4,421	5,000	5,000	-	0.0%
5369 Public Placement/Excess Cost	8,115	8,245	6,915	7,000	3,000	(4,000)	-57.1%
5390 Homeless Trans-Bus Passes	-	-	-	-	-	-	0.0%
5397 Other State Revenue	<u>615</u>	<u>28,362</u>	<u>13,709</u>	<u>12,000</u>	<u>6,000</u>	<u>(6,000)</u>	-50.0%
<b>Subtotal - State Revenue</b>	\$ 479,679	\$ 325,453	\$ 555,740	\$ 564,129	\$ 583,000	\$ 18,871	3.3%

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5412 Medicaid Perkins Basic Grant, Career	\$ 26,849	\$ 26,470	\$ 25,292	25,000	25,000	\$ -	0.0%
5427 Education	3,289	-	2,701	3,000	2,800	(200)	-6.7%
5437 IDEA Grants	-	6,298	-	-	-	-	0.0%
5445 School Lunch Program	202,491	265,147	236,820	230,000	230,000	-	0.0%
5446 School Brkfast Program	129,064	149,271	131,427	118,000	118,000	-	0.0%
5448 After-School Snack Program	19,485	24,765	24,768	6,000	6,000	-	0.0%
5481 Dept. of Food Service Programs	6,952	-	-	-	-	-	0.0%
5497 Other Federal Revenue	=	=	=	=	=	=	0.0%
<b>Subtotal - Federal Revenue</b>	<b>\$ 388,130</b>	<b>\$ 471,950</b>	<b>\$ 421,007</b>	<b>\$ 382,000</b>	<b>\$ 381,800</b>	<b>\$ (200)</b>	<b>-0.1%</b>
5651 Sale of Other Property	\$ -	\$ 116	\$ -	\$ 1,000	\$ 1,000	\$ -	0.0%
<b>Subtotal - Non-Current Revenue</b>	<b>\$ -</b>	<b>\$ 116</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>0.0%</b>
5841 Transportation From Other LEAs	<u>\$ 206,230</u>	<u>\$ 10,981</u>	<u>\$ 19,487</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>0.0%</u>
<b>Subtotal - Revenue from Other LEA's</b>	<b>\$ 206,230</b>	<b>\$ 10,981</b>	<b>\$ 19,487</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>TOTAL</b>	<b><u>\$ 8,802,492</u></b>	<b><u>\$ 14,534,441</u></b>	<b><u>\$ 16,368,425</u></b>	<b><u>\$ 16,943,645</u></b>	<b><u>\$ 17,137,300</u></b>	<b><u>\$ 193,655</u></b>	<b>1.1%</b>

		2015	2016	2017	2018	2019	Increase/	Percent
<b>TEACHERS FUND</b>		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	Current Taxes	\$ 5,444,598	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5112	Delinquent Taxes	192,730	-	-	-	-	-	0.0%
School District Trust Fund (Sales								
5113	Tax)	1,026,516	1,059,442	1,149,891	1,193,000	1,300,000	107,000	9.0%
5141	Interest Income	157	337	230	-	-	-	0.0%
5181	Child Care Fees - Patrons	601,212	427,807	392,064	447,000	2,500	(444,500)	-99.4%
5182	Preschool Tuition	-	-	-	-	525,000	525,000	
5195	Prior Period Adjustment	-	1,066	-	-	-	-	0.0%
5198	Miscellaneous Local Revenue	-	-	-	-	-	-	0.0%
	<b>Subtotal - Local Revenue</b>	<u>\$ 7,265,213</u>	<u>\$ 1,488,652</u>	<u>\$ 1,542,185</u>	<u>\$ 1,640,000</u>	<u>\$ 1,827,500</u>	<u>\$ 187,500</u>	11.4%
5211	Fines and Fees	12,607	11,705	12,219	12,000	12,200	\$ 200	1.7%
State Assessed Railroad & Utility								
5221	Taxes	76,872	-	-	-	-	-	0.0%
	<b>Subtotal - County Revenue</b>	<u>\$ 89,480</u>	<u>\$ 11,705</u>	<u>\$ 12,219</u>	<u>\$ 12,000</u>	<u>\$ 12,200</u>	<u>\$ 200</u>	1.7%
Educational & Screening Program								
5324	(PAT)	10,025	-	-	-	-	-	0.0%
5332	Career Education	1,800	1,800	2,178	2,000	2,000	-	0.0%
5382	Missouri Preschool Project	37,661	-	-	-	-	-	0.0%
5390	Homeless Trans-Bus Passes	-	-	-	-	-	-	0.0%
5397	Other State Revenue	<u>12,050</u>	<u>20,426</u>	=	<u>8,000</u>	<u>15,000</u>	<u>7,000</u>	87.5%
	<b>Subtotal - State Revenue</b>	\$ 972,431	\$ 950,642	\$ 1,038,298	\$ 1,093,000	\$ 1,072,000	\$ (21,000)	-1.9%
5437	IDEA Grants	\$ -	\$ 7,500	\$ 1,202	\$ -	\$ -	\$ -	0.0%
Collaborative Work Initiative								
5438	Grant	-	-	7,500	-	-	-	0.0%
5451	Title I, ESEA	156,599	202,142	205,247	144,559	125,298	(19,261)	-13.3%
5461	Title IV-Safe/Drug-Free	-	-	-	10,000	10,987	987	9.9%
5465	Title II, ESEA	61,100	59,606	30,991	65,222	27,469	(37,753)	-57.9%
5483	Head Start	-	102,398	114,364	93,000	90,000	(3,000)	-3.2%
5497	Other Federal Revenue	=	=	=	=	=	=	0.0%
	<b>Subtotal - Federal Revenue</b>	\$ 217,699	\$ 371,646	\$ 359,304	\$ 312,781	\$ 253,754	\$ (59,027)	-18.9%
Tuition From Other LEAs -								
5811	Regular Term	\$ -	\$ 206,229	\$ 177,522	\$ 115,000	\$ 79,800	\$ (35,200)	-30.6%
Tuition From Other LEAs -								
5812	Summer School	=	=	<u>4,602</u>	=	=	=	0.0%
	<b>Subtotal - Revenue from Other LEA's</b>	\$ -	\$ 206,229	\$ 182,124	\$ 115,000	\$ 79,800	\$ (35,200)	-30.6%
	<b>TOTAL</b>	<u>\$ 8,544,823</u>	<u>\$ 3,028,874</u>	<u>\$ 3,134,130</u>	<u>\$ 3,172,781</u>	<u>\$ 3,245,254</u>	<u>\$ 72,473</u>	2.3%



DEBT SERVICE FUND		2015	2016	2017	2018	2019	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	Current Taxes	\$ 3,065,221	\$ 3,553,026	\$ 3,580,365	\$ 3,845,000	\$ 3,891,000	\$ 46,000	1.2%
5112	Delinquent Taxes	108,504	119,755	98,068	71,000	88,000	17,000	23.9%
5116	In Lieu Of Tax	-	-	15,701	-	-	-	0.0%
5141	Interest Income	26,515	756,031	27,336	25,000	25,000	-	0.0%
5143	Premium on Bonds Sold	-	-	213,845	-	-	-	0.0%
5198	Miscellaneous Local Revenue	-	10,680	-	-	-	-	0.0%
	<b>Subtotal - Local Revenue</b>	\$ 3,200,239	\$ 4,439,493	\$ 3,935,314	\$ 3,941,000	\$ 4,004,000	\$ 63,000	1.6%
	State Assessed Railroad & Utility							
5221	Taxes	\$ 81,488	\$ 94,493	\$ 92,177	\$ 91,711	\$ 91,000	\$ (711)	-0.8%
	<b>Subtotal - County Revenue</b>	\$ 81,488	\$ 94,493	\$ 92,177	\$ 91,711	\$ 91,000	\$ (711)	-0.8%
5497	Other Federal Revenue	\$ 236,793	\$ 237,303	\$ 237,814	\$ 238,000	\$ 255,302	\$ 17,302	7.3%
	<b>Subtotal - Federal Revenue</b>	\$ 236,793	\$ 237,303	\$ 237,814	\$ 238,000	\$ 255,302	\$ 17,302	7.3%
5692	Refunding Bonds	\$ -	\$ 8,120,000	\$ 4,925,000	\$ -	\$ -	\$ -	0.0%
	<b>Subtotal - Non-Current Revenue</b>	\$ -	\$ 8,120,000	\$ 4,925,000	\$ -	\$ -	\$ -	0.0%
	<b>TOTAL</b>	\$ 3,518,520	\$ 12,891,289	\$ 9,190,304	\$ 4,270,711	\$ 4,350,302	\$ 79,591	1.9%

CAPITAL PROJECTS FUND		2015	2016	2017	2018	2019	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	Current Taxes	\$ -	\$ -	\$ 265,230	\$ 285,000	\$ 288,000	\$ 3,000	1.1%
5112	Delinquent Taxes	-	-	7,265	6,000	6,000	-	0.0%
5116	In Lieu Of Tax	-	-	1,163	-	-	-	0.0%
5141	Interest Income	-	24,014	20,486	6,000	1,000	(5,000)	-83.3%
5143	Premium on Bonds Sold	-	256,793	126,567	-	-	-	0.0%
5198	Miscellaneous Local Revenue	-	40	-	-	-	-	0.0%
	<b>Subtotal - Local Revenue</b>	\$ -	\$ 280,848	\$ 420,711	\$ 297,000	\$ 295,000	\$ (2,000)	-0.7%
	State Assessed Railroad & Utility							
5221	Taxes	\$ -	\$ -	\$ 4,893	\$ 4,000	\$ 5,000	\$ 1,000	25.0%
	<b>Subtotal - County Revenue</b>	\$ -	\$ -	\$ 4,893	\$ 4,000	\$ 5,000	\$ 1,000	25.0%
	Basic Formula - Classroom Trust							
5319	Fund	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	0.0%
5397	Other State Revenue	-	-	-	-	-	-	0.0%
	<b>Subtotal - State Revenue</b>	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	0.0%
5611	Sale of Bonds	\$ -	\$ 6,100,000	\$ 2,450,000	\$ -	\$ -	\$ -	0.0%
5631	Net Insurance Recovery	-	7,830	1,098	-	-	-	0.0%
5651	Sale of Other Property	-	-	2,079	-	-	-	0.0%
		=	=	=	=	=	=	
	<b>Subtotal - Non-Current Revenue</b>	\$ -	\$ 6,107,830	\$ 2,453,177	\$ -	\$ -	\$ -	0.0%
	<b>TOTAL</b>	\$ -	\$ 6,588,678	\$ 2,878,781	\$ 301,000	\$ 300,000	\$ (1,000)	-0.3%



**Budget Message**  
**Budget Summary**  
**Revenue**

**EXPENDITURES**

**Building/Dept Budgets**  
**Positions**

**Debt**

**Additional Information**

# EXPENDITURES

## EXPENDITURES BY FUNCTION

### ALL FUNDS

	2015	2016	2017	2018	2019	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
1111 Elementary	\$ 3,722,488	\$ 3,654,922	\$ 3,936,205	\$ 4,090,326	\$ 4,246,568	\$ 156,242	3.8%
1131 Middle School	994,764	904,085	1,053,243	1,039,020	1,039,105	85	0.0%
1151 High School	2,141,755	2,110,126	2,587,578	2,670,052	2,791,088	121,036	4.5%
1191 Summer School	82,761	63,456	70,388	82,389	72,574	(9,815)	-11.9%
1193 Alternative Program Instruction	-	-	-	-	19,300	19,300	
1211 Gifted and Talented	171,834	175,040	182,822	194,004	202,249	8,245	4.2%
1221 Alternative Education	501,761	349,339	13,592	5,500	56,000	50,500	918.2%
1241 Behavior Disorder	-	-	-	-	-	-	0.0%
1251 Supplemental Instruction	171,520	228,841	151,374	713,820	718,361	4,541	0.6%
1271 Bilingual	64,273	26,664	111,171	115,756	119,231	3,475	3.0%
1321 Career Education	-	-	2,701	2,800	-	(2,800)	-100.0%
1411 Student Activities	164,776	189,214	136,918	241,798	186,757	(55,041)	-22.8%
1421 Student Athletics	297,616	159,190	166,456	184,909	206,396	21,487	11.6%
1911 Tuition to Other District	40,435	-	-	10,070	10,000	(70)	-0.7%
1931 Tuition for Special Education	10,153	25,159	3,613	19,300	25,000	5,700	29.5%
1941 Contracted Educational Services	-	3,474	23,609	630	-	(630)	-100.0%
<b>Subtotal - Instruction</b>	<b>\$ 8,364,135</b>	<b>\$ 7,889,510</b>	<b>\$ 8,439,669</b>	<b>\$ 9,370,374</b>	<b>\$ 9,692,629</b>	<b>\$ 322,255</b>	<b>3.4%</b>
2112 Attendance Services	-	-	-	-	-	-	0.0%
2113 Social Work Services	\$ 38	\$ 56,593	\$ 45,389	\$ 56,035	\$ 59,505	\$ 3,470	6.2%
2114 Pupil Accounting Services	-	-	71,957	74,816	47,321	(27,495)	-36.8%
2122 Guidance Services	830,205	727,796	572,273	607,815	630,869	23,054	3.8%
2123 Appraisal Services	-	-	141,093	152,230	153,452	1,222	0.8%
2124 Information Services	285	-	-	-	-	-	0.0%
2134 Nursing Services	154,332	144,290	176,772	195,338	195,467	129	0.1%
Improvement of Instruction							
2211 Services	-	14,140	2,774	1,300	500	(800)	-61.5%
2212 Instruction & Curriculum Services	248,033	53,101	99,821	173,601	197,506	23,905	13.8%
Instructional Staff Training							
2213 Services	57,350	183,294	120,562	261,401	271,015	9,614	3.7%
2214 Professional Development	8,977	9,343	10,160	10,000	500	(9,500)	-95.0%
2222 School Library Services	97,150	119,127	180,001	220,197	237,466	17,269	7.8%
2311 Board of Education	148,007	130,582	128,319	168,688	161,450	(7,238)	-4.3%
2321 Office of Superintendent Services	319,456	316,891	319,840	325,402	373,213	47,811	14.7%
Office of Asst. Superintendent							
2325 Services	302,637	292,399	167,570	177,472	182,095	4,623	2.6%
2411 Office of Principal Services	1,336,477	1,339,355	1,257,848	1,369,879	1,413,824	43,945	3.2%

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
2511 Business Support Services	-	-	-	-	-	-	0.0%
2521 Fiscal Services	457,981	387,695	438,476	453,477	573,942	120,465	26.6%
2541 Operation of Plant Services	2,281,906	2,074,735	2,288,912	360,182	383,965	23,783	6.6%
Care and Upkeep of Buildings							
2542 Services	-	-	-	1,655,935	1,749,553	93,618	5.7%
Care and Upkeep of Grounds							
2543 Services	-	-	-	380,291	261,156	(119,135)	-31.3%
Care and Upkeep of Equipment							
2544 Services	-	-	-	143,110	171,000	27,890	19.5%
Vehicle Servicing & Maintenance							
2545 Services	-	-	-	13,400	11,900	(1,500)	-11.2%
2546 Security Services	-	-	-	48,368	41,578	(6,790)	-14.0%
2549 Other Operation & Maintenance	57,908	-	-	-	-	-	0.0%
Contracted Transportation							
2551 Services	-	-	-	42,777	52,500	9,723	22.7%
District Operated Transportation							
2552 Services	419,362	479,427	393,359	351,952	388,281	36,329	10.3%
Payments to Other District for							
2555 Transportation	-	-	-	13,500	8,500	(5,000)	-37.0%
2561 Food Services	-	-	-	64,161	66,242	2,081	3.2%
Food Preparation and Dispensing							
2562 Services	633,352	625,960	661,596	701,386	662,231	(39,155)	-5.6%
2569 Other Food Services	-	-	-	500	-	(500)	-100.0%
Planning, Research, and							
2621 Evaluation Services	-	-	-	5,000	-	(5,000)	-100.0%
2633 Public Information Services	191,280	191,840	187,313	214,758	245,495	30,737	14.3%
2641 Staff Services	22,175	9,271	163,458	190,757	169,616	(21,141)	-11.1%
2644 Non-Instructional Staff Training	-	-	-	23,900	14,100	(9,800)	-41.0%
2661 Data Processing Services	1,174,055	1,183,286	994,579	980,474	849,113	(131,361)	-13.4%
<b>Subtotal - Support Services</b>	<b>\$ 8,740,965</b>	<b>\$ 8,339,123</b>	<b>\$ 8,422,073</b>	<b>\$ 9,438,103</b>	<b>\$ 9,573,356</b>	<b>\$ 135,253</b>	<b>1.4%</b>
3511 Early Childhood Programs	70,371	73,362	71,700	69,885	48,840	(21,045)	-30.1%
3512 Early Childhood Instruction	556,664	552,054	806,585	774,988	785,588	10,600	1.4%
3711 Non-Public Schools Services	-	-	1,602	2,785	-	(2,785)	-100.0%
3812 Afterschool Program	179,152	190,337	182,511	208,286	208,895	609	0.3%
3912 Parent Involvement	1,000	-	-	500	-	(500)	-100.0%
=	=	=	=	=	=	=	=
<b>Subtotal - Community Services</b>	<b>\$ 807,187</b>	<b>\$ 815,753</b>	<b>\$ 1,062,398</b>	<b>\$ 1,056,443</b>	<b>\$ 1,043,322</b>	<b>\$ (13,121)</b>	<b>-1.2%</b>
Land Acquisition & Development							
4021 Services	-	-	145,291	100,411	-	(100,411)	-100.0%
Construction and Improvement							
4051 Services	1,012,956	334,684	3,536,991	4,546,461	67,696	(4,478,765)	-98.5%
=	=	=	=	=	=	=	=
<b>Subtotal - Construction Services</b>	<b>\$ 1,012,956</b>	<b>\$ 334,684</b>	<b>\$ 3,682,282</b>	<b>\$ 4,646,872</b>	<b>\$ 67,696</b>	<b>\$ (4,579,176)</b>	<b>-98.5%</b>

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111 Principal - Bond Indebtedness	\$ 1,321,157	\$ 10,315,000	\$ 7,070,000	\$ 2,197,005	\$ 2,401,986	\$ 204,981	9.3%
5120 Principal - Short Term Loan	-	-	-	-	-	-	0.0%
Principal - Lease Purchase							
5131 Agreements	-	-	20,000	240,000	240,000	-	0.0%
5211 Interest - Bond Indebtedness	1,999,012	1,983,548	1,410,773	1,234,107	1,599,725	365,618	29.6%
5221 Interest - Short Term Loan	-	1,265	1,911	2,000	2,000	-	0.0%
Interest - Lease Purchase							
5231 Agreements	-	-	20,306	19,482	88,506	69,024	354.3%
5311 Fees - Bonded Indebtedness	6,751	140,492	82,266	7,000	2,910	(4,090)	-58.4%
5321 Fees - Short Term Loan	-	-	260	-	400	400	
5331 Fees - Lease Purchase Agreements	-	-	77,158	500	3,265	2,765	553.0%
	=	=	=	=	=	=	
<b>Subtotal - Long &amp; Short Term Debt</b>	<b>\$ 3,326,920</b>	<b>\$ 12,440,305</b>	<b>\$ 8,682,674</b>	<b>\$ 3,700,094</b>	<b>\$ 4,338,793</b>	<b>\$ 638,699</b>	<b>17.3%</b>
<b>TOTAL</b>	<b>\$ 22,252,163</b>	<b>\$ 29,819,376</b>	<b>\$ 30,289,097</b>	<b>\$ 28,211,886</b>	<b>\$ 24,715,796</b>	<b>\$ (3,496,090)</b>	<b>-12.4%</b>

**GENERAL FUND**

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
1111 Elementary	\$ 309,404	\$ 272,264	\$ 426,632	\$ 320,589	\$ 257,868	\$ (62,721)	-19.6%
1131 Middle School	111,585	118,579	156,139	177,345	164,815	(12,530)	-7.1%
1151 High School	103,558	73,575	185,453	164,522	144,505	(20,017)	-12.2%
1191 Summer School	3,617	640	1,497	7,500	500	(7,000)	-93.3%
1193 Alternative Program Instruction	-	-	-	-	19,300	19,300	
1211 Gifted and Talented	-	3,618	3,506	5,064	5,607	543	10.7%
1241 Behavior Disorder	-	-	-	-	-	-	0.0%
1221 Alternative Education	76,746	71,434	3,229	2,500	50,000	47,500	1900.0%
1251 Supplemental Instruction	71,261	91,225	19,889	187,422	136,864	(50,557)	-27.0%
1271 Bilingual	1,546	-	80	1,500	2,000	500	33.3%
1321 Career Education	-	-	2,701	2,800	-	(2,800)	-100.0%
1411 Student Activities	164,776	189,214	136,918	185,000	125,000	(60,000)	-32.4%
1421 Student Athletics	297,616	110,698	99,133	59,260	75,050	15,790	26.6%
1911 Tuition to Other District	40,435	-	-	-	-	-	0.0%
1941 Contracted Educational Services	-	3,474	23,609	630	-	(630)	-100.0%
	=	=	=	=	=	=	
<b>Subtotal - Instruction</b>	<b>\$ 1,180,544</b>	<b>\$ 934,721</b>	<b>\$ 1,058,786</b>	<b>\$ 1,114,132</b>	<b>\$ 981,510</b>	<b>\$ (132,621)</b>	<b>-11.9%</b>

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
2113 Social Work Services	38	56,593	45,389	56,035	59,505	3,470	6.2%
2114 Pupil Accounting Services	-	-	71,957	74,816	47,321	(27,495)	-36.8%
2122 Guidance Services	317,822	214,433	123,447	127,264	134,714	7,450	5.9%
2123 Appraisal Services	-	-	53,711	61,283	59,404	(1,879)	-3.1%
2124 Information Services	285	-	-	-	-	-	0.0%
2134 Nursing Services	154,332	144,290	176,772	194,338	194,467	129	0.1%
Improvement of Instruction							
2211 Services	-	14,140	2,774	1,300	500	(800)	-61.5%
2212 Instruction & Curriculum Services	177,749	26,447	80,059	127,800	130,890	3,090	2.4%
Instructional Staff Training							
2213 Services	57,350	161,558	105,140	221,201	220,920	(281)	-0.1%
2214 Professional Development	262	9,343	10,160	10,000	500	(9,500)	-95.0%
2222 School Library Services	27,957	19,760	22,428	23,428	22,700	(728)	-3.1%
2311 Board of Education	148,007	130,582	128,319	168,688	161,450	(7,238)	-4.3%
2321 Office of Superintendent Services	98,807	96,448	106,242	106,057	141,127	35,070	33.1%
Office of Asst. Superintendent							
2325 Services	144,932	134,917	4,578	10,000	10,000	-	0.0%
2411 Office of Principal Services	361,518	391,931	293,550	345,750	349,175	3,425	1.0%
2521 Fiscal Services	457,981	387,695	438,476	453,477	504,815	51,338	11.3%
2541 Operation of Plant Services	1,894,320	1,967,196	2,039,626	360,182	383,965	23,783	6.6%
Care and Upkeep of Buildings							
2542 Services	-	-	-	1,455,097	1,487,553	32,456	2.2%
Care and Upkeep of Grounds							
2543 Services	-	-	-	301,468	256,156	(45,312)	-15.0%
Care and Upkeep of Equipment							
2544 Services	-	-	-	143,110	171,000	27,890	19.5%
Vehicle Servicing & Maintenance							
2545 Services	-	-	-	13,400	11,900	(1,500)	-11.2%
2546 Security Services	-	-	-	48,368	41,578	(6,790)	-14.0%
2549 Other Operation & Maintenance	57,908	-	-	-	-	-	0.0%
Contracted Transportation							
2551 Services	-	-	-	42,777	52,500	9,723	22.7%
District Operated Transportation							
2552 Services	419,362	479,427	383,759	351,952	388,281	36,329	10.3%
Payments to Other District for							
2555 Transportation	-	-	-	13,500	8,500	(5,000)	-37.0%
2561 Food Services	-	-	-	64,161	66,242	2,081	3.2%
Food Preparation and Dispensing							
2562 Services	633,352	625,960	650,541	655,386	657,231	1,845	0.3%
2569 Other Food Services	-	-	-	500	-	(500)	-100.0%
2633 Public Information Services	191,280	191,840	187,313	214,758	245,495	30,737	14.3%
2641 Staff Services	22,175	9,271	163,458	190,757	169,616	(21,141)	-11.1%
2644 Non-Instructional Staff Training	-	-	-	23,900	14,100	(9,800)	-41.0%
2661 Data Processing Services	582,040	579,704	658,488	657,852	623,284	(34,568)	-5.3%
	-	-	-	-	-	-	
<b>Subtotal - Support Services</b>	<b>\$ 5,747,476</b>	<b>\$ 5,641,534</b>	<b>\$ 5,746,187</b>	<b>\$ 6,518,606</b>	<b>\$ 6,614,890</b>	<b>\$ 96,284</b>	<b>1.5%</b>

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
3511 Early Childhood Programs	70,371	73,362	71,700	69,885	48,840	(21,045)	-30.1%
3512 Early Childhood Instruction	209,209	200,686	238,113	232,794	260,824	28,030	12.0%
3711 Non-Public Schools Services	-	-	1,602	2,785	-	(2,785)	-100.0%
3812 Afterschool Program	179,152	190,337	182,511	208,286	208,895	609	0.3%
3912 Parent Involvement	1,000	-	-	500	-	(500)	-100.0%
	=	=	=	=	=	=	
<b>Subtotal - Community Services</b>	<b>\$ 459,732</b>	<b>\$ 464,386</b>	<b>\$ 493,926</b>	<b>\$ 514,249</b>	<b>\$ 518,558</b>	<b>\$ 4,309</b>	<b>0.8%</b>
5221 Interest - Short Term Loan	\$ -	\$ 1,265	\$ 1,911	\$ 2,000	\$ 2,000	\$ -	0.0%
5321 Fees - Short Term Loan	-	-	260	-	400	400	
	=	=	=	=	=	=	
<b>Subtotal - Long &amp; Short Term Debt</b>	<b>\$ -</b>	<b>\$ 1,265</b>	<b>\$ 2,171</b>	<b>\$ 2,000</b>	<b>\$ 2,400</b>	<b>\$ 400</b>	<b>20.0%</b>
<b>TOTAL</b>	<b><u>\$ 7,387,752</u></b>	<b><u>\$ 7,041,905</u></b>	<b><u>\$ 7,301,070</u></b>	<b><u>\$ 8,148,987</u></b>	<b><u>\$ 8,117,359</u></b>	<b><u>\$ (31,628)</u></b>	<b>-0.4%</b>



**TEACHERS FUND**

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
1111 Elementary	\$ 3,413,083	\$ 3,382,658	\$ 3,509,573	\$ 3,669,737	\$ 3,988,700	\$ 318,963	8.7%
1131 Middle School	883,180	785,505	897,103	861,675	874,290	12,615	1.5%
1151 High School	2,038,197	2,036,551	2,402,124	2,505,530	2,646,583	141,053	5.6%
1191 Summer School	79,144	62,817	68,892	74,889	72,074	(2,815)	-3.8%
1211 Gifted and Talented	171,834	171,423	179,316	188,940	196,641	7,701	4.1%
1221 Alternative Education	425,015	277,905	10,363	3,000	6,000	3,000	100.0%
1250 Culturally Different	-	-	-	-	-	-	0.0%
1251 Supplemental Instruction	100,259	137,616	131,485	526,398	581,497	55,099	10.5%
1271 Bilingual	62,727	26,664	111,091	114,256	117,231	2,975	2.6%
1321 Career Education	-	-	-	-	-	-	0.0%
1411 Student Activities	-	-	-	56,798	61,757	4,959	8.7%
1421 Student Athletics	-	46,543	67,323	121,649	131,346	9,697	8.0%
1911 Tuition to Other District	-	-	-	10,070	10,000	(70)	-0.7%
1931 Tuition for Special Education	10,153	25,159	3,613	19,300	25,000	5,700	29.5%
1941 Contracted Educational Services	-	-	-	-	-	-	0.0%
<b>Subtotal - Instruction</b>	<b>\$ 7,183,592</b>	<b>\$ 6,952,840</b>	<b>\$ 7,380,883</b>	<b>\$ 8,152,242</b>	<b>\$ 8,711,119</b>	<b>\$ 558,877</b>	<b>6.9%</b>
2122 Guidance Services	\$ 512,383	\$ 513,362	\$ 448,827	\$ 480,551	\$ 496,155	\$ 15,604	3.2%
2123 Appraisal Services	-	-	87,382	90,947	94,047	3,100	3.4%
Improvement of Instruction							
2211 Services	-	-	-	-	-	-	0.0%
2212 Instruction & Curriculum Services	70,283	26,654	19,762	45,801	66,616	20,815	45.4%
Instructional Staff Training							
2213 Services	-	21,735	15,423	40,200	50,095	9,895	24.6%
2214 Professional Development	8,716	-	-	-	-	-	0.0%
2222 School Library Services	69,193	99,367	157,573	196,769	214,766	17,997	9.1%
2321 Office of Superintendent Services	220,649	220,444	213,598	219,345	232,086	12,741	5.8%
Office of Asst. Superintendent							
2325 Services	157,705	157,482	162,992	167,472	172,095	4,623	2.8%
2411 Office of Principal Services	974,958	947,424	964,298	1,024,129	1,064,649	40,520	4.0%
Planning, Research, and							
2621 Evaluation Services	-	-	-	5,000	-	(5,000)	-100.0%
2661 Data Processing Services	345,123	276,040	113,362	117,783	69,129	(48,654)	-41.3%
=	=	=	=	=	=	=	
<b>Subtotal - Support Services</b>	<b>\$ 2,359,010</b>	<b>\$ 2,262,508</b>	<b>\$ 2,183,217</b>	<b>\$ 2,387,997</b>	<b>\$ 2,459,639</b>	<b>\$ 71,642</b>	<b>3.0%</b>
3512 <b>Early Childhood Instruction</b>	<b>\$ 347,455</b>	<b>\$ 351,368</b>	<b>\$ 568,472</b>	<b>\$ 542,194</b>	<b>\$ 524,764</b>	<b>\$ (17,430)</b>	<b>-3.2%</b>
=	=	=	=	=	=	=	
<b>Subtotal - Community Services</b>	<b>\$ 347,455</b>	<b>\$ 351,368</b>	<b>\$ 568,472</b>	<b>\$ 542,194</b>	<b>\$ 524,764</b>	<b>\$ (17,430)</b>	<b>-3.2%</b>

**DEBT SERVICE FUND**

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111 Principal - Bond Indebtedness	\$ 1,301,157	\$ 10,295,000	\$ 7,070,000	\$ 2,197,005	\$ 2,401,986	\$ 204,981	9.3%
5211 Interest - Bond Indebtedness	1,977,606	1,962,692	1,410,773	1,234,107	1,599,725	365,618	29.6%
5311 Fees - Bonded Indebtedness	5,751	51,642	82,266	7,000	2,910	(4,090)	-58.4%
	=	=	=	=	=	=	
<b>Subtotal - Long &amp; Short Term Debt</b>	\$ 3,284,514	\$ 12,309,334	\$ 8,563,040	\$ 3,438,112	\$ 4,004,621	\$ 566,509	16.5%
<b>TOTAL</b>	<u>\$ 3,284,514</u>	<u>\$ 12,309,334</u>	<u>\$ 8,563,040</u>	<u>\$ 3,438,112</u>	<u>\$ 4,004,621</u>	<u>\$ 566,509</u>	16.5%

**CAPITAL PROJECTS FUND**

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
1111 Elementary	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)	-100.0%
1421 Student Athletics	-	1,949	-	4,000	-	(4,000)	-100.0%
	=	=	=	=	=	=	=
<b>Subtotal - Instruction</b>	\$ -	\$ 1,949	\$ -	\$ 104,000	\$ -	\$ (104,000)	-100.0%
2134 Nursing Services	-	-	-	1,000	1,000	-	0.0%
2541 Operation of Plant Services Care and Upkeep of Buildings	387,586	107,539	249,286	-	-	-	0.0%
2542 Services Care and Upkeep of Grounds	-	-	-	200,838	262,000	61,162	30.5%
2543 Services District Operated Transportation	-	-	-	78,823	5,000	(73,823)	-93.7%
2552 Services Food Preparation and Dispensing	-	-	9,600	-	-	-	0.0%
2562 Services	-	-	11,055	46,000	5,000	(41,000)	-89.1%
2661 Data Processing Services	<u>246,892</u>	<u>327,543</u>	<u>222,729</u>	<u>204,839</u>	<u>156,700</u>	<u>(48,139)</u>	-23.5%
<b>Subtotal - Support Services</b>	\$ 634,478	\$ 435,081	\$ 492,670	\$ 531,500	\$ 429,700	\$ (101,800)	-19.2%
5111 Principal - Bond Indebtedness	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	0.0%
5120 Principal - Short Term Loan Principal - Lease Purchase	-	-	-	-	-	-	0.0%
5131 Agreements	-	-	20,000	240,000	240,000	-	0.0%
5211 Interest - Bond Indebtedness	21,406	20,856	-	-	-	-	0.0%
5221 Interest - Short Term Loan Interest - Lease Purchase	-	-	-	-	-	-	0.0%
5231 Agreements	-	-	20,306	19,482	88,506	69,024	354.3%
5311 Fees - Bonded Indebtedness Fees - Lease Purchase	1,000	88,850	-	-	-	-	0.0%
5331 Agreements	=	=	<u>77,158</u>	<u>500</u>	<u>3,265</u>	<u>2,765</u>	553.0%
<b>Subtotal - Long &amp; Short Term Debt</b>	\$ 42,406	\$ 129,706	\$ 117,464	\$ 259,982	\$ 331,771	\$ 71,789	27.6%
<b>TOTAL</b>	<u>\$ 1,689,840</u>	<u>\$ 901,420</u>	<u>\$ 4,292,416</u>	<u>\$ 5,542,354</u>	<u>\$ 829,167</u>	<u>\$ (4,713,187)</u>	-85.0%

## EXPENDITURES BY OBJECT

**ALL FUNDS**

		2015	2016	2017	2018	2019	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6111	Certificated Salaries	\$ 7,549,950	\$ 7,174,402	\$ 7,586,409	\$ 8,045,614	\$ 8,414,633	\$ 369,019	4.6%
6121	Certificated Part-Time Salaries	304,083	54,042	-	87,262	-	(87,262)	-100.0%
6122	Other Part-Time Salaries	-	-	-	-	127,123	127,123	
6131	Supplemental Pay	260,677	228,186	288,786	360,205	406,304	46,099	12.8%
Certificated Unused								
6141	Leave/Severance Pay	-	10,550	5,687	-	-	-	0.0%
6151	Classified Salaries	2,978,999	3,020,834	3,038,821	2,793,745	2,664,738	(129,007)	-4.6%
6152	Instructional Aide Salaries	-	-	-	-	142,968	142,968	
6161	Classified Salaries - Part-Time	45,505	4,690	95,415	373,661	361,962	(11,699)	-3.1%
Classified Unused								
6171	Leave/Severance Pay	-	-	5,610	10,513	-	(10,513)	-100.0%
6181	Overtime Pay	-	-	-	112,550	110,500	(2,050)	-1.8%
<b>Subtotal - Salaries</b>		<b>\$ 11,139,214</b>	<b>\$ 10,492,703</b>	<b>\$ 11,020,728</b>	<b>\$ 11,783,550</b>	<b>\$ 12,228,228</b>	<b>\$ 444,678</b>	<b>3.8%</b>
6211	Teacher Retirement	\$ 1,216,944	\$ 1,159,391	\$ 1,238,718	\$ 1,363,502	\$ 1,446,107	\$ 82,605	6.1%
6221	Non-Teacher Retirement	227,354	225,831	225,886	249,476	252,768	3,292	1.3%
6231	OASDI	212,138	192,251	193,058	236,169	236,347	178	0.1%
6232	Medicare	152,615	147,804	154,653	170,102	174,848	4,747	2.8%
6241	Employee Insurance	945,021	991,145	1,035,821	1,249,190	1,438,914	189,725	15.2%
6261	Workers' Compensation Insurance	66,715	80,555	83,927	101,858	106,951	5,093	5.0%
6271	Unemployment Compensation	25,391	7,577	8,418	21,000	21,000	-	0.0%
		-	-	-	-	-	-	
<b>Subtotal - Benefits</b>		<b>\$ 2,846,178</b>	<b>\$ 2,804,553</b>	<b>\$ 2,940,480</b>	<b>\$ 3,391,296</b>	<b>\$ 3,676,935</b>	<b>\$ 285,638</b>	<b>8.4%</b>

**ALL FUNDS**

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6311 Instructional Services	\$ 50,587	\$ 352,741	\$ 365,214	\$ 384,500	\$ 385,000	\$ 500	0.1%
6312 Program Improvement Services	77,611	77,827	34,681	49,450	59,000	9,550	19.3%
6313 Pupil Services	-	-	-	-	3,000	3,000	
6314 Staff Services	8,938	2,302	1,398	3,850	5,130	1,280	33.2%
6315 Audit Services	13,500	14,000	14,147	15,000	15,000	-	0.0%
6316 Technology Related Services	79,608	6,923	11,880	20,699	9,100	(11,599)	-56.0%
6317 Legal Services	10,113	13,107	12,666	20,000	20,000	-	0.0%
6318 Election Services	8,468	3,035	1,097	10,626	8,000	(2,626)	-24.7%
6319 Other Professional Services	164,521	296,357	330,889	411,681	297,960	(113,721)	-27.6%
6330 Roof Repairs	3,625	9,726	325	12,000	-	(12,000)	-100.0%
6331 Cleaning Services	27,515	18,163	16,446	47,460	40,000	(7,460)	-15.7%
6332 Repairs & Maintenance	96,956	118,141	124,634	123,630	216,500	92,870	75.1%
6333 Rental - Land & Building	10,494	-	7,312	4,000	-	(4,000)	-100.0%
6334 Rental - Equipment	235,355	237,762	166,488	129,000	124,794	(4,206)	-3.3%
6335 Water & Sewer	49,664	47,227	62,868	63,105	36,500	(26,605)	-42.2%
6336 Trash Removal	23,105	25,595	27,561	26,561	28,500	1,939	7.3%
6337 Technology Repairs & Maintenance	1,370	2,916	4,454	3,960	4,356	396	10.0%
6338 Rental - Technology	-	-	3,652	1,000	1,000	-	0.0%
6339 Other Property Services	686	6,721	7,332	10,000	10,000	-	0.0%
6341 Contracted Pupil Transportation	-	49,438	41,488	43,900	55,000	11,100	25.3%
6342 Other Non-Route Transportation	-	499	1,001	14,499	6,000	(8,499)	-58.6%
6343 Travel	86,281	49,813	66,254	139,142	123,360	(15,782)	-11.3%
6344 Retreat	4,779	1,057	3,533	500	1,000	500	100.0%
6351 Property Insurance	72,891	75,259	70,128	73,313	80,200	6,887	9.4%
6352 Liability Insurance	61,228	77,848	75,122	82,000	79,700	(2,300)	-2.8%
6353 Fidelity Bond Premiums	11,752	-	90	1,313	200	(1,113)	-84.8%
6355 Transportation Vehicle Insurance	3,231	3,231	3,693	3,816	4,007	191	5.0%
6356 Athletic Accident Insurance	9,259	8,512	8,572	9,283	9,500	217	2.3%
6359 Judgments & Settlements	-	-	1,635	-	-	-	0.0%
6360 Leadership Development	18,265	-	-	-	-	-	0.0%
6362 Advertising	1,794	1,916	1,508	2,000	2,000	-	0.0%

**ALL FUNDS**

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6363 Printing and Binding	13,922	17,418	6,206	11,900	11,900	-	0.0%
6364 Telephone	69,678	111,767	117,760	110,237	83,165	(27,072)	-24.6%
6366 Mailing Services	9,066	-	-	-	-	-	0.0%
6371 Dues And Memberships	251,433	208,296	210,281	214,294	219,689	5,395	2.5%
6372 Athletic League Fees	2,936	9,641	450	700	650	(50)	-7.1%
6373 Athletic Playoff Fees	2,878	40	-	1,000	3,000	2,000	200.0%
6374 Athletic Tournament Fees	13,889	7,862	7,947	12,460	9,500	(2,960)	-23.8%
6391 Other Purchased Services	203,940	64,169	59,711	96,661	131,634	34,973	36.2%
6392 Other Services	5,312	534	2,667	7,382	5,000	(2,382)	-32.3%
6393 Contracted Labor Services	4,574	381	8,633	2,000	2,000	-	0.0%
6398 Other Expenses	-	-	38,457	15,000	134,671	119,671	797.8%
	-	-	-	-	-	-	
<b>Subtotal - Purchased Services</b>	<b>\$ 1,709,226</b>	<b>\$ 1,920,223</b>	<b>\$ 1,918,180</b>	<b>\$ 2,177,922</b>	<b>\$ 2,226,016</b>	<b>\$ 48,094</b>	<b>2.2%</b>
6412 Supplies - Technology Related	14,259	-	21,534	30,350	15,000	(15,350)	-50.6%
6413 Supplies	101,685	48,476	28,900	38,625	43,400	4,775	12.4%
6414 Meeting Supplies	-	-	-	-	2,000	2,000	
6415 Custodial Supplies	147,275	141,413	115,549	103,000	103,300	300	0.3%
6416 Miscellaneous Supplies	34,669	35,350	32,738	51,500	57,320	5,820	11.3%
6417 Athletic Apparel	4,511	6,581	15,625	12,300	14,700	2,400	19.5%
6418 Athletic Equipment	-	-	-	-	-	-	0.0%
6419 Contingency (Supplies)	16,934	2,257	4,535	11,323	10,705	(618)	-5.5%
6421 Instructional Materials	-	-	-	-	-	-	0.0%
6430 Professional Publications	23,535	26,367	-	63,550	82,070	18,520	29.1%
6431 Textbooks	128,976	36,886	63,873	66,803	55,889	(10,914)	-16.3%
6441 Library Books	27,957	18,244	22,172	21,000	15,900	(5,100)	-24.3%
6451 Resource Materials	-	-	-	-	4,700	4,700	
6471 Food Supplies	278,187	273,813	280,230	293,000	309,000	16,000	5.5%
6480 Heating	69,373	41,017	40,296	76,230	63,500	(12,730)	-16.7%
6481 Electric	331,467	318,281	311,892	379,880	360,500	(19,380)	-5.1%
6482 Natural Gas	-	-	-	-	-	-	0.0%
6486 Gasoline/Diesel	28,022	19,855	20,218	40,500	24,000	(16,500)	-40.7%
6490 Sa-Expense	-	-	-	-	-	-	0.0%
6491 Other Supplies & Materials	164,065	9,204	1,215	600	600	-	0.0%
	=	=	=	=	=	=	
<b>Subtotal - Supplies</b>	<b>\$ 1,583,191</b>	<b>\$ 1,389,878</b>	<b>\$ 1,552,083</b>	<b>\$ 1,876,652</b>	<b>\$ 1,748,429</b>	<b>\$ (128,223)</b>	<b>-6.8%</b>

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6511 Land	\$ 1,012,956	\$ -	\$ 145,291	\$ 411	\$ -	\$ (411)	-100.0%
6521 Buildings	-	334,684	3,678,955	4,646,461	152,696	(4,493,765)	-96.7%
6527 Construction Projects Improvements Other Than	-	-	-	-	-	-	0.0%
6531 Building	-	-	-	100,000	-	(100,000)	-100.0%
6541 Regular Equipment	634,478	437,030	335,908	391,838	340,200	(51,638)	-13.2%
6542 Instructional Equipment	-	-	-	-	-	-	0.0%
6543 Technology Equipment	-	-	5,197	104,500	4,500	(100,000)	-95.7%
6544 Technology Software	-	-	-	-	-	-	0.0%
6551 Vehicles	-	-	9,600	39,162	-	(39,162)	-100.0%
6552 School Buses	-	-	-	-	-	-	0.0%
	=	=	=	=	=	=	
<b>Subtotal - Capital Outlay</b>	<b>\$ 1,647,434</b>	<b>\$ 771,714</b>	<b>\$ 4,174,952</b>	<b>\$ 5,282,372</b>	<b>\$ 497,396</b>	<b>\$ (4,784,976)</b>	<b>-90.6%</b>
Principal - General Obligation							
6611 Bonds	\$ 1,321,157	\$ 10,315,000	\$ 7,070,000	\$ 2,197,005	\$ 2,401,986	\$ 204,981	9.3%
6612 Principal - Short Term Loans	-	-	-	-	-	-	0.0%
6613 Principal - Lease Purchase Agreements	-	-	20,000	240,000	240,000	-	0.0%
Interest - General Obligation							
6621 Bonds	1,999,012	1,983,548	1,410,773	1,234,107	1,599,725	365,618	29.6%
6622 Interest - Short Term Loans	-	1,265	1,911	2,000	2,000	-	0.0%
6623 Interest - Lease Purchase Agreements	-	-	20,306	19,482	88,506	69,024	354.3%
6631 Fees - General Obligation Bonds	6,751	103,892	82,266	7,000	2,910	(4,090)	-58.4%
6632 Fees - Short Term Loans	-	36,600	260	-	400	400	
6633 Fees - Lease Purchase Agreements	-	-	77,158	500	3,265	2,765	553.0%
	=	=	=	=	=	=	
<b>Subtotal - Short &amp; Long Term Debt</b>	<b>\$ 3,326,920</b>	<b>\$ 12,440,305</b>	<b>\$ 8,682,674</b>	<b>\$ 3,700,094</b>	<b>\$ 4,338,793</b>	<b>\$ 638,699</b>	<b>17.3%</b>
<b>TOTAL</b>	<b>\$ 22,252,163</b>	<b>\$ 29,819,376</b>	<b>\$ 30,289,097</b>	<b>\$ 28,211,886</b>	<b>\$ 24,715,796</b>	<b>\$ (3,496,090)</b>	<b>-12.4%</b>

**GENERAL FUND**

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6111 Certificated Salaries	\$ 76,385	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
6121 Certificated Part-Time Salaries	-	-	-	-	-	-	0.0%
6131 Supplemental Pay	99,335	62,872	35,891	-	800	800	
Certificated Unused							
6141 Leave/Severance Pay	-	1,265	-	-	-	-	0.0%
6151 Classified Salaries	2,978,999	3,020,047	3,038,821	2,793,745	2,664,738	(129,007)	-4.6%
6152 Instructional Aide Salaries	-	-	-	-	142,968	142,968	
6161 Classified Salaries - Part-Time	45,505	4,690	95,415	373,661	361,962	(11,699)	-3.1%
Classified Unused							
6171 Leave/Severance Pay	-	-	5,610	10,513	-	(10,513)	-100.0%
6181 Overtime Pay	-	-	-	112,550	110,500	(2,050)	-1.8%
	=	=	=	=	=	=	
<b>Subtotal - Salaries</b>	<b>\$ 3,200,225</b>	<b>\$ 3,088,874</b>	<b>\$ 3,175,737</b>	<b>\$ 3,290,469</b>	<b>\$ 3,280,968</b>	<b>\$ (9,501)</b>	<b>-0.3%</b>
6211 Teacher Retirement	\$ 21,955	\$ 8,246	\$ 7,680	\$ 6,889	\$ 6,434	\$ (455)	-6.6%
6221 Non-Teacher Retirement	221,748	221,310	225,380	248,643	251,868	3,225	1.3%
6231 OASDI	184,063	184,582	192,039	208,957	204,455	(4,502)	-2.2%
6232 Medicare	44,836	43,271	44,768	48,874	47,222	(1,652)	-3.4%
6241 Employee Insurance	340,555	351,542	357,789	453,093	488,117	35,024	7.7%
6261 Workers' Compensation Insurance	66,715	80,555	83,927	101,858	106,951	5,093	5.0%
6271 Unemployment Compensation	25,391	7,577	8,418	21,000	21,000	-	0.0%
	=	=	=	=	=	=	
<b>Subtotal - Benefits</b>	<b>\$ 905,263</b>	<b>\$ 897,082</b>	<b>\$ 920,001</b>	<b>\$ 1,089,314</b>	<b>\$ 1,126,046</b>	<b>\$ 36,732</b>	<b>3.4%</b>
6312 Program Improvement Services	77,611	77,827	34,681	49,450	59,000	9,550	19.3%
6313 Pupil Services	-	-	-	-	3,000	3,000	
6314 Staff Services	8,938	2,302	1,398	3,850	5,130	1,280	33.2%
6315 Audit Services	13,500	14,000	14,147	15,000	15,000	-	0.0%
6316 Technology Related Services	79,608	6,923	11,880	20,699	9,100	(11,599)	-56.0%
6317 Legal Services	10,113	13,107	12,666	20,000	20,000	-	0.0%
6318 Election Services	8,468	3,035	1,097	10,626	8,000	(2,626)	-24.7%
6319 Other Professional Services	164,521	296,357	330,889	411,681	297,960	(113,721)	-27.6%
6330 Roof Repairs	3,625	9,726	325	12,000	-	(12,000)	-100.0%
6331 Cleaning Services	27,515	18,163	16,446	47,460	40,000	(7,460)	-15.7%
6332 Repairs & Maintenance	96,956	118,141	124,634	123,630	216,500	92,870	75.1%
6333 Rental - Land & Building	10,494	-	7,312	4,000	-	(4,000)	-100.0%
6334 Rental - Equipment	235,355	237,762	166,488	129,000	124,794	(4,206)	-3.3%
6335 Water & Sewer	49,664	47,227	62,868	63,105	36,500	(26,605)	-42.2%
6336 Trash Removal	23,105	25,595	27,561	26,561	28,500	1,939	7.3%
6337 Technology Repairs & Maintenance	1,370	2,916	4,454	3,960	4,356	396	10.0%



**GENERAL FUND**

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6338 Rental - Technology	-	-	3,652	1,000	1,000	-	0.0%
6339 Other Property Services	686	6,721	7,332	10,000	10,000	-	0.0%
6341 Contracted Pupil Transportation	-	49,438	41,488	43,900	55,000	11,100	25.3%
6342 Other Non-Route Transportation	-	499	1,001	14,499	6,000	(8,499)	-58.6%
6343 Travel	86,281	49,813	66,254	139,142	123,360	(15,782)	-11.3%
6344 Retreat	4,779	1,057	3,533	500	1,000	500	100.0%
6351 Property Insurance	72,891	75,259	70,128	73,313	80,200	6,887	9.4%
6352 Liability Insurance	61,228	77,848	75,122	82,000	79,700	(2,300)	-2.8%
6353 Fidelity Bond Premiums	11,752	-	90	1,313	200	(1,113)	-84.8%
6355 Transportation Vehicle Insurance	3,231	3,231	3,693	3,816	4,007	191	5.0%
6356 Athletic Accident Insurance	9,259	8,512	8,572	9,283	9,500	217	2.3%
6359 Judgments & Settlements	-	-	1,635	-	-	-	0.0%
6360 Leadership Development	18,265	-	-	-	-	-	0.0%
6361 Communication	-	-	-	-	-	-	0.0%
6362 Advertising	1,794	1,916	1,508	2,000	2,000	-	0.0%
6363 Printing and Binding	13,922	17,418	6,206	11,900	11,900	-	0.0%
6364 Telephone	69,678	111,767	117,760	110,237	83,165	(27,072)	-24.6%
6366 Mailing Services	9,066	-	-	-	-	-	0.0%
6371 Dues And Memberships	251,433	208,296	210,281	214,294	219,689	5,395	2.5%
6372 Athletic League Fees	2,936	9,641	450	700	650	(50)	-7.1%
6373 Athletic Playoff Fees	2,878	40	-	1,000	3,000	2,000	200.0%
6374 Athletic Tournament Fees	13,889	7,862	7,947	12,460	9,500	(2,960)	-23.8%
6391 Other Purchased Services	203,940	64,169	59,711	96,661	131,634	34,973	36.2%
6392 Other Services	5,312	534	2,667	7,382	5,000	(2,382)	-32.3%
6393 Contracted Labor Services	4,574	381	8,633	2,000	2,000	-	0.0%
6398 Other Expenses	-	-	38,457	15,000	134,671	119,671	797.8%
	=	=	=	=	=	=	=
<b>Subtotal - Purchased Services</b>	\$ 1,699,073	\$ 1,664,806	\$ 1,651,077	\$ 1,890,552	\$ 1,959,516	\$ 68,964	3.6%

**GENERAL FUND**

		2015	2016	2017	2018	2019	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6411	General Supplies	\$ 212,275	\$ 412,136	\$ 593,307	\$ 687,990	\$ 585,845	\$ (102,146)	-14.8%
6412	Supplies - Technology Related	14,259	-	21,534	30,350	15,000	(15,350)	-50.6%
6413	Supplies	101,685	48,476	28,900	38,625	43,400	4,775	12.4%
6414	Meeting Supplies	-	-	-	-	2,000	2,000	
6415	Custodial Supplies	147,275	141,413	115,549	103,000	103,300	300	0.3%
6416	Miscellaneous Supplies	34,669	35,350	32,738	51,500	57,320	5,820	11.3%
6417	Athletic Apparel	4,511	6,581	15,625	12,300	14,700	2,400	19.5%
6418	Athletic Equipment	-	-	-	-	-	-	0.0%
6419	Contingency (Supplies)	16,934	2,257	4,535	11,323	10,705	(618)	-5.5%
6421	Instructional Materials	-	-	-	-	-	-	0.0%
6430	Professional Publications	23,535	26,367	-	63,550	82,070	18,520	29.1%
6431	Textbooks	128,976	36,886	63,873	66,803	55,889	(10,914)	-16.3%
6441	Library Books	27,957	18,244	22,172	21,000	15,900	(5,100)	-24.3%
6451	Resource Materials	-	-	-	-	4,700	4,700	
6471	Food Supplies	278,187	273,813	280,230	293,000	309,000	16,000	5.5%
6480	Heating	69,373	41,017	40,296	76,230	63,500	(12,730)	-16.7%
6481	Electric	331,467	318,281	311,892	379,880	360,500	(19,380)	-5.1%
6482	Natural Gas	-	-	-	-	-	-	0.0%
6486	Gasoline/Diesel	28,022	19,855	20,218	40,500	24,000	(16,500)	-40.7%
6490	Sa-Expense	-	-	-	-	-	-	0.0%
6491	Other Supplies & Materials	164,065	9,204	1,215	600	600	-	0.0%
		=	=	=	=	=	=	
	<b>Subtotal - Supplies</b>	\$ 1,583,191	\$ 1,389,878	\$ 1,552,083	\$ 1,876,652	\$ 1,748,429	\$ (128,223)	-6.8%
6622	Interest - Short Term Loans	\$ -	\$ 1,265	\$ 1,911	\$ 2,000	\$ 2,000	\$ -	0.0%
6632	Fees - Short Term Loans	-	-	260	-	400	400	
		=	=	=	=	=	=	
	<b>Subtotal - Short &amp; Long Term Debt</b>	\$ -	\$ 1,265	\$ 2,171	\$ 2,000	\$ 2,400	\$ 400	20.0%
	<b>TOTAL</b>	\$ 7,387,752	\$ 7,041,905	\$ 7,301,070	\$ 8,148,987	\$ 8,117,359	\$ (31,628)	-0.4%

**TEACHERS FUND**

	2015	2016	2017	2018	2019	Increase/	Percent	
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change	
6111	Certificated Salaries	\$ 7,473,565	\$ 7,174,402	\$ 7,586,409	\$ 8,045,614	\$ 8,414,633	\$ 369,019	4.6%
6121	Certificated Part-Time Salaries	304,083	54,042	-	87,262	-	(87,262)	-100.0%
6122	Other Part-Time Salaries	-	-	-	-	127,123	127,123	
6131	Supplemental Pay	161,342	165,314	252,895	360,205	405,504	45,299	12.6%
	Certificated Unused							
6141	Leave/Severance Pay	-	9,285	5,687	-	-	-	0.0%
6151	Classified Salaries	-	786	-	-	-	-	0.0%
		-	-	-	-	-	-	
	<b>Subtotal - Salaries</b>	<u>\$ 7,938,989</u>	<u>\$ 7,403,829</u>	<u>\$ 7,844,991</u>	<u>\$ 8,493,081</u>	<u>\$ 8,947,260</u>	<u>\$ 454,179</u>	5.3%
6211	Teacher Retirement	\$ 1,194,989	\$ 1,151,145	\$ 1,231,038	\$ 1,356,613	\$ 1,439,673	\$ 83,060	6.1%
6221	Non-Teacher Retirement	5,606	4,521	505	833	900	67	8.0%
6231	OASDI	28,075	7,669	1,019	27,212	31,892	4,680	17.2%
6232	Medicare	107,778	104,533	109,885	121,228	127,626	6,398	5.3%
6241	Employee Insurance	604,467	639,603	678,031	796,097	950,797	154,701	19.4%
		-	-	-	-	-	-	
	<b>Subtotal - Benefits</b>	<u>\$ 1,940,915</u>	<u>\$ 1,907,471</u>	<u>\$ 2,020,479</u>	<u>\$ 2,301,982</u>	<u>\$ 2,550,889</u>	<u>\$ 248,907</u>	10.8%
6311	Instructional Services	\$ 10,153	\$ 255,417	\$ 267,103	\$ 287,370	\$ 266,500	\$ (20,870)	-7.3%
		-	-	-	-	-	-	
	<b>Subtotal - Purchased Services</b>	<u>\$ 10,153</u>	<u>\$ 255,417</u>	<u>\$ 267,103</u>	<u>\$ 287,370</u>	<u>\$ 266,500</u>	<u>\$ (20,870)</u>	-7.3%
	<b>TOTAL</b>	\$ 9,890,057	\$ 9,566,716	\$ 10,132,572	\$ 11,082,433	\$ 11,764,649	\$ 682,216	6.2%

**DEBT SERVICE FUND**

	2015	2016	2017	2018	2019	Increase/	Percent	
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change	
	Principal - General Obligation							
6611	Bonds	\$ 1,301,157	\$ 10,295,000	\$ 7,070,000	\$ 2,197,005	\$ 2,401,986	\$ 204,981	9.3%
	Interest - General Obligation							
6621	Bonds	1,977,606	1,962,692	1,410,773	1,234,107	1,599,725	365,618	29.6%
6631	Fees - General Obligation Bonds	5,751	51,642	82,266	7,000	2,910	(4,090)	-58.4%
		=	=	=	=	=	=	
	<b>Subtotal - Short &amp; Long Term Debt</b>	\$ 3,284,514	\$ 12,309,334	\$ 8,563,040	\$ 3,438,112	\$ 4,004,621	\$ 566,509	16.5%
	<b>TOTAL</b>	\$ 3,284,514	\$ 12,309,334	\$ 8,563,040	\$ 3,438,112	\$ 4,004,621	\$ 566,509	16.5%

**CAPITAL PROJECTS FUND**

	2015	2016	2017	2018	2019	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6511 Land	\$ 1,012,956	\$ -	\$ 145,291	\$ 411	\$ -	\$ (411)	-100.0%
6521 Buildings	-	334,684	3,678,955	4,646,461	152,696	(4,493,765)	-96.7%
6527 Construction Projects Improvements Other Than	-	-	-	-	-	-	0.0%
6531 Building	-	-	-	100,000	-	(100,000)	-100.0%
6541 Regular Equipment	634,478	437,030	335,908	391,838	340,200	(51,638)	-13.2%
6542 Instructional Equipment	-	-	-	-	-	-	0.0%
6543 Technology Equipment	-	-	5,197	104,500	4,500	(100,000)	-95.7%
6544 Technology Software	-	-	-	-	-	-	0.0%
6551 Vehicles	-	-	9,600	39,162	-	(39,162)	-100.0%
6552 School Buses	-	-	-	-	-	-	0.0%
	=	=	=	=	=	=	
<b>Subtotal - Capital Outlay</b>	\$ 1,647,434	\$ 771,714	\$ 4,174,952	\$ 5,282,372	\$ 497,396	\$ (4,784,976)	-90.6%
Principal - General Obligation							
6611 Bonds	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	0.0%
Principal - Lease Purchase							
6613 Agreements	-	-	20,000	240,000	240,000	-	0.0%
Interest - General Obligation							
6621 Bonds	21,406	20,856	-	-	-	-	0.0%
Interest - Lease Purchase							
6623 Agreements	-	-	20,306	19,482	88,506	69,024	354.3%
6631 Fees - General Obligation Bonds	1,000	52,250	-	-	-	-	0.0%
6632 Fees - Short Term Loans	-	36,600	-	-	-	-	0.0%
Fees - Lease Purchase							
6633 Agreements	=	=	<u>77,158</u>	<u>500</u>	<u>3,265</u>	<u>2,765</u>	553.0%
<b>Subtotal - Short &amp; Long Term Debt</b>	\$ 42,406	\$ 129,706	\$ 117,464	\$ 259,982	\$ 331,771	\$ 71,789	27.6%
<b>TOTAL</b>	\$ 1,689,840	\$ 901,420	\$ 4,292,416	\$ 5,542,354	\$ 829,167	\$ (4,713,187)	-85.0%



**Budget Message**  
**Budget Summary**  
**Revenue**  
**Expenditures**

**BUILDING/DEPT BUDGETS**

**Positions**  
**Debt**  
**Additional Information**

# BUILDING/DEPARTMENT BUDGETS

## SUMMARY

	2015	2016	2017	2018	2019	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
00 District-Wide	10,153	139,638	14,994	-	-	-	0.0%
10 Board of Education	22,013	19,044	34,302	56,001	54,550	(1,451)	-2.6%
11 Superintendent	338,037	327,958	303,852	325,402	346,829	21,427	6.6%
12 Communications	191,280	191,840	187,313	214,758	245,495	30,737	14.3%
20 Instruction	9,676,726	10,078,522	10,797,528	11,716,777	12,249,456	532,678	4.5%
21 Athletics	297,616	158,875	168,306	200,941	215,046	14,105	7.0%
22 Summer School	82,761	62,484	70,446	80,389	70,574	(9,815)	-12.2%
23 Parents As Teachers	108,906	52,135	71,700	69,885	48,840	(21,045)	-30.1%
24 Activities Assistant	133,105	164,611	136,918	241,798	188,057	(53,741)	-22.2%
30 Superintendent Professional	562,276	319,097	340,756	400,756	377,749	(23,007)	-5.7%
31 Development Curriculum	66,327	9,343	95,861	233,179	249,035	15,856	6.8%
32 Development	218,207	242,120	114,756	229,573	219,466	(10,107)	-4.4%
33 Assessment	130,735	105,061	141,093	152,230	153,452	1,222	0.8%
40 Student Services	708,755	156,225	116,474	122,989	126,139	3,150	2.6%
41 Social Workers	-	-	45,389	56,035	59,505	3,470	6.2%
42 Nurses	154,332	138,343	170,079	178,823	183,467	4,644	2.6%
51 Business Office	585,518	503,705	556,095	576,164	707,842	131,678	22.9%
52 Technology	1,174,055	1,182,816	1,144,594	1,272,474	1,004,846	(267,628)	-21.0%
53 Debt	3,326,920	12,388,055	8,682,674	3,700,094	4,338,793	638,699	17.3%
54 Food Service	633,352	625,960	661,596	766,047	728,473	(37,574)	-4.9%
55 Copier	58,959	40,926	72,669	33,000	62,204	29,204	88.5%
60 Building And Grounds	1,140,981	1,596,217	241,978	258,110	276,593	18,483	7.2%
61 Maintenance	1,730,822	393,928	4,541,792	5,580,582	1,003,193	(4,577,389)	-82.0%
62 Custodial	-	-	730,156	786,890	857,656	70,766	9.0%
63 Transportation	425,350	487,438	400,704	409,252	455,181	45,929	11.2%
64 Utilities	474,979	435,036	447,072	549,736	493,356	(56,380)	-10.3%
	=	=	=	=	=	=	=
	<u>22,252,163</u>	<u>29,819,376</u>	<u>30,289,097</u>	<u>28,211,886</u>	<u>24,715,796</u>	<u>(3,496,090)</u>	-12.4%

## BUDGET DETAIL BY DEPARTMENT, FUNCTION AND OBJECT

	2015	2016	2017	2018	2019	Inc/ (Dec)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
<b>District-Wide</b>							
<b><u>1251 - Supplemental Instruction</u></b>							
6111 - Certificated Salaries	-	23,419	-	-	-	-	0.0%
6211 - Teacher Retirement	-	3,773	-	-	-	-	0.0%
6232 - Medicare	-	338	-	-	-	-	0.0%
6241 - Employee Insurance	=	<u>2,620</u>	=	=	=	=	0.0%
	-	30,149	-	-	-	-	
<b><u>1411 - Student Activities</u></b>							
6411 - General Supplies	-	332	-	-	-	-	0.0%
<b><u>1421 - Student Athletics</u></b>							
6241 - Employee Insurance	-	315	-	-	-	-	0.0%
<b><u>1931 - Tuition for Special Education</u></b>							
6311 - Instructional Services	10,153	-	-	-	-	-	0.0%
<b><u>2113 - Social Work Services</u></b>							
6151 - Classified Salaries	-	44,558	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	-	3,414	-	-	-	-	0.0%
6231 - OASDI	-	2,763	-	-	-	-	0.0%
6232 - Medicare	-	646	-	-	-	-	0.0%
6241 - Employee Insurance	=	<u>5,212</u>	=	=	=	=	0.0%
	-	56,593	-	-	-	-	
<b><u>2213 - Instructional Staff Training Services</u></b>							
6312 - Program Improvement Services	-	-	14,994	-	-	-	0.0%
6319 - Other Professional Services	-	-	-	-	-	-	0.0%
6411 - General Supplies	=	=	=	=	=	=	0.0%
	-	-	14,994	-	-	-	
<b><u>2311 - Board of Education</u></b>							
6352 - Liability Insurance	-	-	-	-	-	-	0.0%
<b><u>5311 - Fees - Bonded Indebtedness</u></b>							
6631 - Fees - General Obligation Bonds	-	52,250	-	-	-	-	0.0%
<b>Total - District-Wide</b>	<u>10,153</u>	<u>139,639</u>	<u>14,994</u>	=	=	=	0.0%

2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**Board of Education**

**2311 - Board of Education**

6316 - Technology Related Services	2,660	-	-	-	-	-	0.0%
6317 - Legal Services	-	-	12,666	20,000	20,000	-	0.0%
6318 - Election Services	-	-	1,097	10,626	8,000	(2,626)	-24.7%
6343 - Travel	4,276	4,050	2,367	5,700	6,000	300	5.3%
6371 - Dues And Memberships	11,797	11,193	14,320	13,875	13,650	(225)	-1.6%
6391 - Other Purchased Services	3,161	3,367	3,738	4,300	5,400	1,100	25.6%
6411 - General Supplies	109	433	114	1,500	1,500	-	0.0%
6416 - Miscellaneous Supplies	11	-	-	-	-	-	0.0%
6541 - Regular Equipment	=	=	=	=	=	=	0.0%
<b>Total - Board of Education</b>	<b><u>22,013</u></b>	<b><u>19,044</u></b>	<b><u>34,302</u></b>	<b><u>56,001</u></b>	<b><u>54,550</u></b>	<b><u>(1,451)</u></b>	<b>-2.6%</b>

**Superintendent**

**2213 - Instructional Staff Training**

**Services**

6319 - Other Professional Services	-	-	-	-	6,620	6,620	
6411 - General Supplies	=	=	=	=	<u>500</u>	<u>500</u>	
	-	-	-	-	7,120	7,120	

**2311 - Board of Education**

6317 - Legal Services	10,113	13,107	-	-	-	-	0.0%
6318 - Election Services	<u>8,468</u>	<u>3,035</u>	=	=	=	=	0.0%
	18,581	16,142	-	-	-	-	0.0%

**2321 - Office of Superintendent**

**Services**

6111 - Certificated Salaries	169,744	169,744	177,744	183,923	194,348	10,425	5.7%
6151 - Classified Salaries	47,730	47,730	49,935	51,064	52,341	1,277	2.5%
6181 - Overtime Pay	-	-	-	250	250	-	0.0%
6211 - Teacher Retirement	25,399	25,371	25,403	26,373	27,968	1,595	6.0%
6221 - Non-Teacher Retirement	3,646	3,633	3,799	3,928	4,059	131	3.3%
6231 - OASDI	2,947	2,936	3,072	3,182	3,261	79	2.5%
6232 - Medicare	3,325	3,315	3,247	3,411	3,581	170	5.0%
6241 - Employee Insurance	28,338	27,970	13,417	12,326	13,471	1,145	9.3%
6312 - Program Improvement Services	-	-	-	-	-	-	0.0%
6314 - Staff Services	1,334	2,272	1,171	2,850	4,130	1,280	44.9%
6319 - Other Professional Services	11,566	17,298	7,912	11,600	11,000	(600)	-5.2%
6343 - Travel	17,022	8,450	11,556	19,400	16,000	(3,400)	-17.5%
6371 - Dues And Memberships	1,734	1,079	3,003	2,690	4,300	1,610	59.9%
6392 - Other Services	2,978	444	1,635	1,180	-	(1,180)	-100.0%
6411 - General Supplies	955	198	-	-	5,000	5,000	



2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**Superintendent**

6413 - Supplies	1,888	1,342	1,043	1,725	-	(1,725)	-100.0%
6414 - Meeting Supplies	-	-	-	-	-	-	0.0%
6419 - Contingency (Supplies)	851	35	914	1,500	-	(1,500)	-100.0%
6541 - Regular Equipment	=	=	=	=	=	=	0.0%
	319,456	311,816	303,852	325,402	339,709	14,307	4.4%
<b>Total - Superintendent</b>	<u>338,037</u>	<u>327,958</u>	<u>303,852</u>	<u>325,402</u>	<u>346,829</u>	<u>21,427</u>	6.6%

**Communications**

**2633 - Public Information Services**

6151 - Classified Salaries	112,019	101,032	107,074	120,217	116,843	(3,374)	-2.8%
6181 - Overtime Pay	-	-	-	250	500	250	100.0%
6221 - Non-Teacher Retirement	8,428	7,529	8,030	9,080	8,951	(129)	-1.4%
6231 - OASDI	6,913	6,225	6,599	7,469	7,275	(194)	-2.6%
6232 - Medicare	1,617	1,456	1,543	1,747	1,701	(46)	-2.6%
6241 - Employee Insurance	10,949	8,812	10,075	11,905	13,050	1,145	9.6%
6314 - Staff Services	7,605	30	-	-	-	-	0.0%
6319 - Other Professional Services	-	11,275	6,499	9,200	44,200	35,000	380.4%
6343 - Travel	84	-	3,350	725	725	-	0.0%
6363 - Printing and Binding	13,637	17,418	6,206	11,900	11,900	-	0.0%
6364 - Telephone	-	14,355	4,538	8,740	8,840	100	1.1%
6366 - Mailing Services	9,066	-	-	-	-	-	0.0%
6371 - Dues And Memberships	1,194	1,907	1,606	1,975	1,975	-	0.0%
6391 - Other Purchased Services	6,591	9,694	12,563	16,200	16,384	184	1.1%
6411 - General Supplies	10,846	12,106	19,230	15,350	13,150	(2,200)	-14.3%
6413 - Supplies	2,331	-	-	-	-	-	0.0%
6541 - Regular Equipment	=	=	=	=	=	=	0.0%
<b>Total - Communications</b>	<u>191,280</u>	<u>191,840</u>	<u>187,313</u>	<u>214,758</u>	<u>245,495</u>	<u>30,737</u>	14.3%

2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

## Instruction

### 1111 - Elementary

6111 - Certificated Salaries	2,536,100	2,539,862	2,621,149	2,656,244	2,889,643	233,399	8.8%
6121 - Certificated Part-Time Salaries	-	-	-	25,000	-	(25,000)	-100.0%
6122 - Other Part-Time Salaries	-	-	-	-	22,178	22,178	
6131 - Supplemental Pay	9,273	5,550	8,305	13,300	13,900	600	4.5%
6151 - Classified Salaries	129,552	103,964	133,984	43,984	-	(43,984)	-100.0%
6152 - Instructional Aide Salaries	-	-	-	-	50,080	50,080	
6181 - Overtime Pay	-	-	-	500	200	(300)	-60.0%
6211 - Teacher Retirement	402,355	407,286	424,007	442,509	477,012	34,503	7.8%
6221 - Non-Teacher Retirement	10,418	7,543	7,088	2,087	2,217	130	6.2%
6231 - OASDI	11,051	6,511	9,325	23,317	25,484	2,167	9.3%
6232 - Medicare	37,727	37,584	38,927	39,707	42,330	2,623	6.6%
6241 - Employee Insurance	276,312	277,338	293,740	332,391	402,352	69,961	21.0%
6311 - Instructional Services	-	171,785	174,025	185,799	158,000	(27,799)	-15.0%
6319 - Other Professional Services	-	2,584	2,960	18,322	17,495	(827)	-4.5%
6334 - Rental - Equipment	-	-	-	-	-	-	0.0%
6342 - Other Non-Route Transportation	-	-	-	1,222	-	(1,222)	-100.0%
6343 - Travel	(1)	-	-	-	-	-	0.0%
6344 - Retreat	1,405	-	-	-	-	-	0.0%
6391 - Other Purchased Services	4,799	409	-	-	-	-	0.0%
6411 - General Supplies	22,975	48,244	78,384	83,314	67,150	(16,164)	-19.4%
6413 - Supplies	3,363	1,708	-	-	-	-	0.0%
6419 - Contingency (Supplies)	8,997	-	-	6,623	6,000	(623)	-9.4%
6431 - Textbooks	<u>75,324</u>	<u>29,864</u>	<u>30,873</u>	<u>53,507</u>	<u>44,054</u>	<u>(9,453)</u>	-17.7%
	3,529,647	3,640,233	3,822,767	3,927,826	4,218,095	290,269	7.4%

### 1131 - Middle School

6111 - Certificated Salaries	671,214	589,798	669,639	642,530	631,639	(10,891)	-1.7%
6131 - Supplemental Pay	11,681	12,478	8,700	9,900	13,200	3,300	33.3%
6141 - Certificated Unused Leave/Severance Pay	-	-	5,462	-	-	-	0.0%
6151 - Classified Salaries	-	-	-	-	-	-	0.0%
6211 - Teacher Retirement	107,804	95,246	106,933	104,698	105,605	907	0.9%
6231 - OASDI	87	127	115	2,770	5,911	3,141	113.4%
6232 - Medicare	9,641	8,520	9,440	9,229	9,122	(107)	-1.2%
6241 - Employee Insurance	61,293	55,804	59,452	67,548	83,813	16,265	24.1%
6311 - Instructional Services	-	36,375	37,712	30,536	25,000	(5,536)	-18.1%

	2015	2016	2017	2018	2019	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change
6319 - Other Professional Services	-	81,270	97,999	101,238	2,600	(98,638)	-97.4%
6332 - Repairs & Maintenance	-	285	300	130	-	(130)	-100.0%
6334 - Rental - Equipment	-	-	-	-	-	-	0.0%
6342 - Other Non-Route Transportation	-	-	-	900	-	(900)	-100.0%
6343 - Travel	-	-	213	-	-	-	0.0%
6344 - Retreat	834	-	-	-	-	-	0.0%
6391 - Other Purchased Services	78,726	186	94	-	-	-	0.0%
6392 - Other Services	2,937	-	-	-	-	-	0.0%
6398 - Other Expenses	-	-	-	-	108,645	108,645	
6411 - General Supplies	9,089	16,687	23,870	27,145	17,650	(9,495)	-35.0%
6412 - Supplies - Technology Related	-	-	-	1,350	-	(1,350)	-100.0%
6413 - Supplies	1,190	1,419	-	-	-	-	0.0%
6419 - Contingency (Supplies)	3,337	-	-	-	-	-	0.0%
6431 - Textbooks	<u>9,306</u>	<u>3,201</u>	=	<u>4,046</u>	=	<u>(4,046)</u>	-100.0%
	967,137	901,396	1,019,928	1,002,020	1,003,185	1,165	0.1%
<b><u>1151 - High School</u></b>							
6111 - Certificated Salaries	1,609,678	1,543,219	1,800,996	1,945,335	1,996,572	51,237	2.6%
6131 - Supplemental Pay	53,383	55,111	77,941	16,600	16,600	-	0.0%
6151 - Classified Salaries	-	-	48,699	4,633	-	(4,633)	-100.0%
6171 - Classified Unused Leave/Severance Pay	-	-	1,298	-	-	-	0.0%
6181 - Overtime Pay	-	-	-	250	-	(250)	-100.0%
6211 - Teacher Retirement	260,668	249,564	293,786	304,873	328,180	23,307	7.6%
6221 - Non-Teacher Retirement	-	-	3,713	4,053	-	(4,053)	-100.0%
6231 - OASDI	-	175	3,116	6,207	2,639	(3,568)	-57.5%
6232 - Medicare	22,677	21,860	26,719	27,594	28,711	1,117	4.0%
6241 - Employee Insurance	70,045	125,174	155,047	171,257	199,608	28,351	16.6%
6311 - Instructional Services	-	45,222	54,912	52,000	46,000	(6,000)	-11.5%
6319 - Other Professional Services	-	20,601	12,161	22,200	20,295	(1,905)	-8.6%
6334 - Rental - Equipment	312	-	-	-	-	-	0.0%
6344 - Retreat	2,093	77	-	-	-	-	0.0%
6360 - Leadership Development	18,265	-	-	-	-	-	0.0%
6391 - Other Purchased Services	13,082	12	-	-	-	-	0.0%
6398 - Other Expenses	-	-	-	-	6,526	6,526	
6411 - General Supplies	11,343	35,306	52,560	55,600	37,304	(18,296)	-32.9%
6413 - Supplies	5,332	-	-	-	-	-	0.0%
6419 - Contingency (Supplies)	2,802	-	-	1,700	1,705	5	0.3%
6431 - Textbooks	<u>39,556</u>	<u>3,820</u>	<u>5,105</u>	<u>4,750</u>	<u>7,835</u>	<u>3,085</u>	64.9%
	2,109,236	2,100,142	2,536,051	2,617,052	2,691,976	74,924	2.9%

2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**1193 - Alternative Program**

**Instruction**

6319 - Other Professional Services	-	-	-	-	7,350	7,350	
6411 - General Supplies	-	-	-	-	11,950	11,950	
	-	-	-	-	19,300	19,300	

1211 - Gifted and Talented

6111 - Certificated Salaries	137,461	137,461	143,705	151,167	154,516	3,349	2.2%
6211 - Teacher Retirement	21,492	21,441	22,429	23,647	24,301	654	2.8%
6232 - Medicare	1,988	1,986	2,077	2,192	2,240	48	2.2%
6241 - Employee Insurance	10,893	10,534	11,105	11,934	13,084	1,150	9.6%
6411 - General Supplies	=	<u>3,618</u>	<u>3,506</u>	<u>2,064</u>	<u>3,607</u>	<u>1,543</u>	<u>74.8%</u>
	171,834	175,040	182,822	191,004	197,749	6,745	3.5%

**1221 - Alternative Education**

6111 - Certificated Salaries	333,418	215,367	-	-	-	-	0.0%
6121 - Certificated Part-Time Salaries	8,580	-	-	-	-	-	0.0%
6151 - Classified Salaries	51,029	49,949	-	-	-	-	0.0%
6211 - Teacher Retirement	50,947	34,344	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	3,870	3,759	-	-	-	-	0.0%
6231 - OASDI	<u>8,186</u>	<u>2,774</u>	=	=	=	=	0.0%
6232 - Medicare	742	3,744	-	-	-	-	0.0%
6241 - Employee Insurance	32,035	26,561	-	-	-	-	0.0%
6311 - Instructional Services	-	3,433	13,592	5,500	56,000	50,500	918.2%
6319 - Other Professional Services	2,673	3,866	-	-	-	-	0.0%
6334 - Rental - Equipment	-	139	-	-	-	-	0.0%
6411 - General Supplies	<u>10,281</u>	<u>5,404</u>	=	=	=	=	0.0%
	501,761	349,339	13,592	5,500	56,000	50,500	918.2%

2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**1251 - Supplemental Instruction**

6111 - Certificated Salaries	73,743	84,909	104,631	364,117	402,569	38,452	10.6%
6121 - Certificated Part-Time Salaries	-	-	-	42,262	-	(42,262)	-100.0%
6122 - Other Part-Time Salaries	-	-	-	-	54,673	54,673	
6151 - Classified Salaries	11,985	39,746	-	125,651	-	(125,651)	-100.0%
6152 - Instructional Aide Salaries	-	-	-	-	92,888	92,888	
6181 - Overtime Pay	-	-	-	1,000	700	(300)	-30.0%
6211 - Teacher Retirement	14,160	16,650	16,490	68,251	74,471	6,220	9.1%
6221 - Non-Teacher Retirement	-	986	-	10,319	14,776	4,457	43.2%
6231 - OASDI	-	2,150	-	7,852	7,779	(73)	-0.9%
6232 - Medicare	1,503	1,726	1,510	8,095	7,850	(244)	-3.0%
6241 - Employee Insurance	10,852	17,695	8,854	69,218	62,656	(6,562)	-9.5%
6311 - Instructional Services	-	-	7,710	-	-	-	0.0%
6312 - Program Improvement Services	27,600	-	-	-	-	-	0.0%
6319 - Other Professional Services	-	18,815	-	8,100	-	(8,100)	-100.0%
6391 - Other Purchased Services	8,104	-	-	-	-	-	0.0%
6411 - General Supplies	-	16,015	12,179	8,956	-	(8,956)	-100.0%
6413 - Supplies	<u>23,571</u>	=	=	=	=	=	0.0%
	171,520	198,692	151,374	713,820	718,361	4,541	0.6%

**1271 - Bilingual**

6111 - Certificated Salaries	47,735	19,136	84,265	86,804	88,237	1,433	1.7%
6211 - Teacher Retirement	7,852	3,340	13,904	14,314	14,690	376	2.6%
6232 - Medicare	685	275	1,219	1,259	1,279	20	1.6%
6241 - Employee Insurance	6,455	3,913	11,703	11,879	13,024	1,145	9.6%
6431 - Textbooks	=	=	<u>80</u>	=	=	=	0.0%
	62,727	26,664	111,171	114,256	117,231	2,975	2.6%

**1321 - Career Education**

6319 - Other Professional Services	-	-	1,049	1,892	-	(1,892)	-100.0%
6411 - General Supplies	=	=	<u>1,652</u>	<u>908</u>	=	<u>(908)</u>	-100.0%
	-	-	2,701	2,800	-	(2,800)	-100.0%

**1411 - Student Activities**

6491 - Other Supplies & Materials	31,671	-	-	-	-	-	0.0%
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**2114 - Pupil Accounting Services**

6151 - Classified Salaries	-	-	57,816	59,530	35,000	(24,530)	-41.2%
6181 - Overtime Pay	-	-	-	250	250	-	0.0%
6221 - Non-Teacher Retirement	-	-	4,340	4,509	2,869	(1,640)	-36.4%
6231 - OASDI	-	-	3,437	3,707	2,186	(1,521)	-41.0%
6232 - Medicare	-	-	804	867	512	(355)	-40.9%
6241 - Employee Insurance	=	=	<u>5,502</u>	<u>5,953</u>	<u>6,504</u>	<u>551</u>	9.3%
	-	-	71,899	74,816	47,321	(27,495)	-36.8%

2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**2122 - Guidance Services**

6111 - Certificated Salaries	-	335,266	339,234	349,590	354,331	4,741	1.4%
6131 - Supplemental Pay	-	-	-	6,000	6,000	-	0.0%
6141 - Certificated Unused Leave/Severance Pay	-	9,285	-	-	-	-	0.0%
6151 - Classified Salaries	-	11,911	-	-	-	-	0.0%
6211 - Teacher Retirement	-	51,947	54,146	56,823	58,017	1,194	2.1%
6221 - Non-Teacher Retirement	-	995	-	-	-	-	0.0%
6231 - OASDI	-	730	-	-	-	-	0.0%
6232 - Medicare	-	4,921	4,516	5,156	5,225	69	1.3%
6241 - Employee Insurance	-	25,871	34,505	36,029	45,545	9,516	26.4%
6319 - Other Professional Services	-	1,141	3,181	2,775	3,675	900	32.4%
6334 - Rental - Equipment	-	42	-	-	-	-	0.0%
6411 - General Supplies	=	<u>103</u>	<u>599</u>	<u>1,500</u>	<u>1,900</u>	<u>400</u>	26.7%
	-	442,210	436,181	457,873	474,693	16,820	3.7%

**2124 - Information Services**

6363 - Printing and Binding	285	-	-	-	-	-	0.0%
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**2211 - Improvement of Instruction Services**

6312 - Program Improvement Services	-	500	-	-	-	-	0.0%
6319 - Other Professional Services	-	10,636	1,492	800	-	(800)	-100.0%
6411 - General Supplies	=	<u>3,004</u>	<u>1,282</u>	<u>500</u>	<u>500</u>	=	0.0%
	-	14,140	2,774	1,300	500	(800)	-61.5%

**2212 - Instruction & Curriculum Services**

6312 - Program Improvement Services	-	-	-	-	-	-	0.0%
6319 - Other Professional Services	=	=	<u>8,110</u>	<u>5,150</u>	<u>5,000</u>	<u>(150)</u>	-2.9%
	-	-	8,110	5,150	5,000	(150)	-2.9%

**2213 - Instructional Staff Training Services**

6319 - Other Professional Services	-	-	600	500	500	-	0.0%
6343 - Travel	-	-	808	-	-	-	0.0%
6411 - General Supplies	=	=	<u>2,111</u>	<u>500</u>	<u>2,000</u>	<u>1,500</u>	300.0%

2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

### **2222 - School Library Services**

6111 - Certificated Salaries	53,610	78,652	125,022	154,468	161,098	6,630	4.3%
6131 - Supplemental Pay	-	-	-	6,700	7,800	1,100	16.4%
6211 - Teacher Retirement	8,657	12,442	19,719	21,711	27,093	5,382	24.8%
6232 - Medicare	776	1,048	1,743	1,975	2,449	474	24.0%
6241 - Employee Insurance	6,150	7,225	11,088	11,915	16,326	4,411	37.0%
6411 - General Supplies	-	1,516	257	2,428	2,100	(328)	-13.5%
6441 - Library Books	27,957	18,244	22,172	21,000	15,900	(5,100)	-24.3%
6451 - Resource Materials	=	=	=	=	<u>4,700</u>	<u>4,700</u>	
	97,150	119,127	180,001	220,197	237,466	17,269	7.8%

### **2411 - Office of Principal Services**

6111 - Certificated Salaries	797,592	776,046	788,484	825,772	849,858	24,086	2.9%
6141 - Certificated Unused Leave/Severance Pay	-	-	225	-	-	-	0.0%
6151 - Classified Salaries	239,271	279,586	207,143	231,663	237,464	5,801	2.5%
6181 - Overtime Pay	-	-	-	1,500	1,350	(150)	-10.0%
6211 - Teacher Retirement	121,948	118,493	120,614	126,648	130,847	4,199	3.3%
6221 - Non-Teacher Retirement	18,880	21,879	16,183	18,442	19,098	656	3.6%
6231 - OASDI	13,999	15,847	12,121	14,458	14,806	348	2.4%
6232 - Medicare	14,569	14,742	13,978	15,354	15,785	431	2.8%
6241 - Employee Insurance	80,387	81,351	72,781	101,555	117,485	15,930	15.7%
6311 - Instructional Services	-	-	13,594	10,250	6,000	(4,250)	-41.5%
6364 - Telephone	-	5,368	5,906	6,897	7,825	928	13.5%
6411 - General Supplies	41,679	26,042	6,819	17,339	11,306	(6,034)	-34.8%
6412 - Supplies - Technology Related	<u>8,152</u>	=	=	=	=	=	0.0%
	1,336,477	1,339,355	1,257,848	1,369,879	1,411,824	41,945	3.1%

### **2551 - Contracted Transportation Services**

6342 - Other Non-Route Transportation	-	-	-	5,785	-	(5,785)	-100.0%
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### **2552 - District Operated Transportation Services**

6342 - Other Non-Route Transportation	-	499	1,001	-	-	-	0.0%
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### **2621 - Planning, Research, and Evaluation Services**

6311 - Instructional Services	-	-	-	5,000	-	(5,000)	-100.0%
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2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**3511 - Early Childhood Programs**

6131 - Supplemental Pay	-	1,600	-	-	-	-	0.0%
6151 - Classified Salaries	-	18,477	-	-	-	-	0.0%
6211 - Teacher Retirement	-	1,941	-	-	-	-	0.0%
6231 - OASDI	-	1,245	-	-	-	-	0.0%
6232 - Medicare	=	<u>291</u>	=	=	=	=	0.0%
	-	23,555	-	-	-	-	0.0%

**3512 - Early Childhood Instruction**

6111 - Certificated Salaries	247,664	255,104	435,285	378,697	362,258	(16,440)	-4.3%
6121 - Certificated Part-Time Salaries	27,747	-	-	20,000	-	(20,000)	-100.0%
6122 - Other Part-Time Salaries	-	-	-	-	20,000	20,000	
6131 - Supplemental Pay	-	713	-	-	-	-	0.0%
6151 - Classified Salaries	153,972	129,950	164,573	149,529	173,099	23,570	15.8%
6161 - Classified Salaries - Part-Time	-	-	-	-	-	-	0.0%
6181 - Overtime Pay	-	-	-	750	500	(250)	-33.3%
6211 - Teacher Retirement	39,724	40,728	69,495	69,281	67,762	(1,519)	-2.2%
6221 - Non-Teacher Retirement	12,344	10,219	13,206	13,365	14,501	1,136	8.5%
6231 - OASDI	10,950	7,714	9,372	10,288	11,727	1,439	14.0%
6232 - Medicare	6,128	5,477	8,552	7,960	8,059	99	1.2%
6241 - Employee Insurance	51,203	44,657	75,474	74,055	84,391	10,336	14.0%
6311 - Instructional Services	-	47,132	23,690	35,899	30,000	(5,899)	-16.4%
6319 - Other Professional Services	-	100	41	100	-	(100)	-100.0%
6371 - Dues And Memberships	-	763	-	-	1,700	1,700	
6411 - General Supplies	6,932	7,171	6,897	12,564	10,090	(2,474)	-19.7%
6419 - Contingency (Supplies)	=	=	=	=	<u>1,500</u>	<u>1,500</u>	
	556,664	549,727	806,585	772,488	785,588	13,100	1.7%

**3711 - Non-Public Schools Services**

6319 - Other Professional Services	-	-	-	711	-	(711)	-100.0%
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2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**3812 - Afterschool Program**

6151 - Classified Salaries	123,229	150,308	151,412	28,990	36,054	7,064	24.4%
6161 - Classified Salaries - Part-Time	-	-	-	142,851	136,627	(6,224)	-4.4%
6181 - Overtime Pay	-	-	-	-	-	-	0.0%
6211 - Teacher Retirement	-	53	381	720	737	17	2.4%
6221 - Non-Teacher Retirement	2,057	4,407	4,615	2,630	2,128	(502)	-19.1%
6231 - OASDI	7,556	9,309	9,399	10,655	11,236	581	5.4%
6232 - Medicare	1,767	2,177	2,162	2,492	2,628	136	5.5%
6241 - Employee Insurance	2,491	6,107	4,140	3,448	3,484	36	1.0%
6311 - Instructional Services	-	12,093	6,065	10,000	10,000	-	0.0%
6319 - Other Professional Services	-	-	-	800	1,600	800	100.0%
6371 - Dues And Memberships	-	763	288	-	-	-	0.0%
6393 - Contracted Labor Services	838	188	-	-	-	-	0.0%
6411 - General Supplies	-	4,933	4,049	5,700	4,400	(1,300)	-22.8%
6413 - Supplies	2,678	-	-	-	-	-	0.0%
6319 - Other Professional Services	-	-	-	250	-	(250)	-100.0%
6411 - General Supplies	=	=	=	<u>250</u>	=	<u>(250)</u>	-100.0%
	140,617	190,337	182,511	208,786	208,895	109	0.1%

**Total - Instruction**

9,676,726 10,070,455 10,790,835 11,697,262 12,195,684 498,421 4.3%

2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

## Athletics

### 1421 - Student Athletics

6111 - Certificated Salaries	76,385	-	-	-	-	-	0.0%
6121 - Certificated Part-Time Salaries	-	3,696	-	-	-	-	0.0%
6131 - Supplemental Pay	99,335	73,728	90,440	103,425	113,330	9,905	9.6%
6151 - Classified Salaries	2,791	3,146	-	-	-	-	0.0%
6211 - Teacher Retirement	19,202	5,198	8,429	16,725	17,185	460	2.8%
6221 - Non-Teacher Retirement	1,794	1,944	1,378	-	-	-	0.0%
6231 - OASDI	3,249	2,954	2,185	-	-	-	0.0%
6232 - Medicare	2,583	1,151	1,298	1,499	1,631	132	8.8%
6241 - Employee Insurance	6,542	4,364	5,563	-	-	-	0.0%
6312 - Program Improvement Services	5,535	4,500	-	-	-	-	0.0%
6319 - Other Professional Services	8,701	6,461	4,500	4,500	4,500	-	0.0%
6334 - Rental - Equipment	3,386	8,126	-	-	-	-	0.0%
6343 - Travel	1,393	-	240	1,717	700	(1,017)	-59.2%
6356 - Athletic Accident Insurance	9,259	8,512	8,572	9,283	9,500	217	2.3%
6372 - Athletic League Fees	2,936	9,641	450	700	650	(50)	-7.1%
6373 - Athletic Playoff Fees	2,878	40	-	1,000	3,000	2,000	200.0%
6374 - Athletic Tournament Fees	13,889	7,862	7,947	12,460	9,500	(2,960)	-23.8%
6391 - Other Purchased Services	5,192	5,998	884	1,700	1,600	(100)	-5.9%
6392 - Other Services	(850)	-	-	-	-	-	0.0%
6398 - Other Expenses	-	-	9,131	15,000	19,500	4,500	30.0%
6411 - General Supplies	30,303	3,164	9,147	4,000	14,000	10,000	250.0%
6413 - Supplies	1,914	1,399	-	-	-	-	0.0%
6414 - Meeting Supplies	-	-	-	-	-	-	0.0%
6417 - Athletic Apparel	1,198	5,045	15,078	8,300	10,700	2,400	28.9%
6491 - Other Supplies & Materials	-	-	1,215	600	600	-	0.0%
6541 - Regular Equipment	-	1,949	-	4,000	-	(4,000)	-100.0%
6319 - Other Professional Services	=	=	<u>1,850</u>	=	=	=	0.0%
	297,616	158,875	168,306	184,909	206,396	21,487	11.6%

### 2546 - Security Services

6319 - Other Professional Services	-	-	-	9,440	2,650	(6,790)	-71.9%
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### 2551 - Contracted Transportation

#### Services

6342 - Other Non-Route Transportation	-	-	-	6,592	6,000	(592)	-9.0%
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### **Total - Athletics**

	<u>297,616</u>	<u>158,875</u>	<u>168,306</u>	<u>200,941</u>	<u>215,046</u>	<u>14,105</u>	7.0%
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2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

## Summer School

### 1191 - Summer School

6121 - Certificated Part-Time Salaries	69,566	50,346	-	-	-	-	0.0%
6131 - Supplemental Pay	-	-	59,719	60,000	57,524	(2,476)	-4.1%
6151 - Classified Salaries	3,159	-	-	-	-	-	0.0%
6211 - Teacher Retirement	7,001	8,119	7,583	13,020	12,213	(807)	-6.2%
6221 - Non-Teacher Retirement	465	168	253	-	-	-	0.0%
6231 - OASDI	1,515	3,095	461	-	-	-	0.0%
6232 - Medicare	1,055	794	865	869	837	(32)	-3.7%
6241 - Employee Insurance	-	(677)	11	-	-	-	0.0%
6311 - Instructional Services	-	-	-	-	-	-	0.0%
6319 - Other Professional Services	-	-	-	1,500	-	(1,500)	-100.0%
6411 - General Supplies	=	<u>640</u>	<u>1,497</u>	<u>5,000</u>	=	<u>(5,000)</u>	-100.0%
	82,761	62,484	70,388	80,389	70,574	(9,815)	-12.2%

### 2114 - Pupil Accounting Services

6161 - Classified Salaries - Part-Time	-	-	51	-	-	-	0.0%
6221 - Non-Teacher Retirement	-	-	3	-	-	-	0.0%
6231 - OASDI	-	-	3	-	-	-	0.0%
6232 - Medicare	=	=	<u>1</u>	=	=	=	0.0%
	-	-	58	-	-	-	0.0%

### **Total - Summer School**

	82,761	62,484	70,446	80,389	70,574	(9,815)	-12.2%
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## Parents As Teachers

### 3511 - Early Childhood Programs

6131 - Supplemental Pay	-	-	-	-	-	-	0.0%
6151 - Classified Salaries	58,616	40,901	60,845	-	-	-	0.0%
6161 - Classified Salaries - Part-Time	-	-	-	58,742	41,065	(17,677)	-30.1%
6181 - Overtime Pay	-	-	-	-	-	-	0.0%
6211 - Teacher Retirement	3,162	1,449	3,281	3,659	2,063	(1,596)	-43.6%
6221 - Non-Teacher Retirement	1,778	1,778	1,847	2,250	1,821	(429)	-19.1%
6231 - OASDI	3,634	2,536	3,772	3,642	2,546	(1,096)	-30.1%
6232 - Medicare	850	593	882	852	595	(257)	-30.2%
6241 - Employee Insurance	-	-	-	-	-	-	0.0%
6411 - General Supplies	-	2,550	1,074	740	750	10	1.4%
6412 - Supplies - Technology Related	2	-	-	-	-	-	0.0%
6431 - Textbooks	<u>2,328</u>	=	=	=	=	=	0.0%
	70,371	49,808	71,700	69,885	48,840	(21,045)	-30.1%

### 3512 - Early Childhood Instruction

6161 - Classified Salaries - Part-Time	-	2,327	-	-	-	-	0.0%
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	2015	2016	2017	2018	2019	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

3812 - Afterschool Program							
6161 - Classified Salaries - Part-Time	33,498	-	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	1,558	-	-	-	-	-	0.0%
6231 - OASDI	2,077	-	-	-	-	-	0.0%
6232 - Medicare	486	-	-	-	-	-	0.0%
6431 - Textbooks	<u>917</u>	=	=	=	=	=	0.0%
	38,535	-	-	-	-	-	0.0%

**Total - Parents As Teachers**                    108,906    52,135    71,700    69,885    48,840    (21,045)    -30.1%

**Activities**

**1151 - High School**

6319 - Other Professional Services	-	-	-	-	1,000	1,000	
6411 - General Supplies	=	=	=	=	<u>300</u>	<u>300</u>	
	-	-	-	-	1,300	1,300	

**1411 - Student Activities**

6131 - Supplemental Pay	-	1,500	-	49,100	52,650	3,550	7.2%
6211 - Teacher Retirement	-	218	-	7,044	8,344	1,300	18.5%
6221 - Non-Teacher Retirement	-	-	-	-	-	-	0.0%
6231 - OASDI	-	-	-	-	-	-	0.0%
6232 - Medicare	-	22	-	654	763	109	16.7%
6391 - Other Purchased Services	711	-	-	-	-	-	0.0%
6411 - General Supplies	-	153,668	136,918	185,000	125,000	(60,000)	-32.4%
6491 - Other Supplies & Materials	<u>132,394</u>	<u>9,204</u>	=	=	=	=	0.0%
	133,105	164,611	136,918	241,798	186,757	(55,041)	-22.8%

**Total - Activities**                    133,105    164,611    136,918    241,798    188,057    (53,741)    -22.2%

**Assistant Superintendent**

**1111 - Elementary**

6121 - Certificated Part-Time Salaries	158,376	-	-	-	-	-	0.0%
6211 - Teacher Retirement	240	-	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	389	-	-	-	-	-	0.0%
6231 - OASDI	9,717	-	-	-	-	-	0.0%
6232 - Medicare	<u>2,297</u>	=	=	=	=	=	0.0%
	171,019	-	-	-	-	-	0.0%

**1131 - Middle School**

6121 - Certificated Part-Time Salaries	19,787	-	-	-	-	-	0.0%
6211 - Teacher Retirement	152	-	-	-	-	-	0.0%
6231 - OASDI	1,140	-	-	-	-	-	0.0%
6232 - Medicare	<u>382</u>	=	=	=	=	=	0.0%
	21,461	-	-	-	-	-	0.0%

2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**1151 - High School**

6121 - Certificated Part-Time Salaries	20,026	-	-	-	-	-	0.0%
6231 - OASDI	1,393	-	-	-	-	-	0.0%
6232 - Medicare	326	-	-	-	-	-	0.0%
	<u>21,746</u>	=	=	=	=	=	0.0%

**1211 - Gifted and Talented**

6431 - Textbooks	-	-	-	3,000	2,000	(1,000)	-33.3%
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**1271 - Bilingual**

6431 - Textbooks	1,546	-	-	1,500	2,000	500	33.3%
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**2122 - Guidance Services**

6131 - Supplemental Pay	18,770	16,050	14,070	22,500	22,500	-	0.0%
6151 - Classified Salaries	-	-	-	-	-	-	0.0%
6211 - Teacher Retirement	2,254	2,007	1,857	4,127	4,211	84	2.0%
6221 - Non-Teacher Retirement	164	126	78	-	-	-	0.0%
6231 - OASDI	230	159	112	-	-	-	0.0%
6232 - Medicare	272	233	204	326	326	-	0.0%
	<u>21,692</u>	<u>18,574</u>	<u>16,425</u>	<u>26,953</u>	<u>27,037</u>	<u>84</u>	<u>0.3%</u>

**2325 - Office of Asst.**

**Superintendent Services**

6111 - Certificated Salaries	127,308	127,308	133,942	138,745	142,163	3,418	2.5%
6151 - Classified Salaries	105,179	105,179	-	-	-	-	0.0%
6161 - Classified Salaries - Part-Time	9,530	-	-	-	-	-	0.0%
6211 - Teacher Retirement	19,246	19,217	19,922	20,692	21,272	580	2.8%
6221 - Non-Teacher Retirement	7,988	7,932	-	-	-	-	0.0%
6231 - OASDI	7,106	6,478	-	-	-	-	0.0%
6232 - Medicare	3,539	3,390	1,820	2,012	2,061	49	2.5%
6241 - Employee Insurance	20,212	19,640	7,308	6,023	6,599	576	9.6%
6314 - Staff Services	-	-	227	1,000	1,000	-	0.0%
6343 - Travel	1,073	1,872	3,677	4,000	4,000	-	0.0%
6371 - Dues And Memberships	865	772	497	1,000	1,000	-	0.0%
6391 - Other Purchased Services	369	59	38	1,000	1,000	-	0.0%
6411 - General Supplies	130	-	18	-	-	-	0.0%
6416 - Miscellaneous Supplies	93	-	119	2,000	-	(2,000)	-100.0%
6414 - Meeting Supplies	-	-	-	-	2,000	2,000	
	<u>302,637</u>	<u>291,848</u>	<u>167,570</u>	<u>176,472</u>	<u>181,095</u>	<u>4,623</u>	<u>2.6%</u>

2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

### **2641 - Staff Services**

6151 - Classified Salaries	-	-	113,186	139,454	116,556	(22,898)	-16.4%
6171 - Classified Unused Leave/Severance Pay	-	-	4,311	-	-	-	0.0%
6181 - Overtime Pay	-	-	-	500	700	200	40.0%
6221 - Non-Teacher Retirement	-	-	8,512	10,825	9,400	(1,425)	-13.2%
6231 - OASDI	-	-	7,250	8,677	7,269	(1,408)	-16.2%
6232 - Medicare	-	-	1,696	2,030	1,701	(329)	-16.2%
6241 - Employee Insurance	12,948	-	10,974	17,771	19,491	1,720	9.7%
6316 - Technology Related Services	1,619	2,963	3,171	3,000	3,000	-	0.0%
6319 - Other Professional Services	-	-	3,241	1,000	-	(1,000)	-100.0%
6343 - Travel	-	-	-	-	-	-	0.0%
6362 - Advertising	1,794	1,916	1,508	2,000	2,000	-	0.0%
6363 - Printing and Binding	-	-	-	-	-	-	0.0%
6391 - Other Purchased Services	2,778	3,100	2,912	3,500	3,500	-	0.0%
6416 - Miscellaneous Supplies	<u>3,035</u>	<u>696</u>	=	<u>2,000</u>	<u>2,000</u>	=	0.0%
	22,175	8,675	156,762	190,757	165,616	(25,141)	-13.2%

### **3711 - Non-Public Schools Services**

6319 - Other Professional Services	-	-	-	2,074	-	(2,074)	-100.0%
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### **Total - Assistant Superintendent**

	<u>562,276</u>	<u>319,097</u>	<u>340,756</u>	<u>400,756</u>	<u>377,749</u>	<u>(23,007)</u>	-5.7%
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### **2213 - Instructional Staff Training Services**

6131 - Supplemental Pay	-	-	8,628	27,180	35,300	8,120	29.9%
6211 - Teacher Retirement	-	-	2,069	4,805	5,120	315	6.6%
6221 - Non-Teacher Retirement	-	-	6	-	-	-	0.0%
6231 - OASDI	-	-	16	-	-	-	0.0%
6232 - Medicare	-	-	136	394	515	121	30.7%
6312 - Program Improvement Services	-	-	12,259	27,850	49,500	21,650	77.7%
6319 - Other Professional Services	57,350	-	25,695	45,700	54,050	8,350	18.3%
6343 - Travel	-	-	16,604	59,850	58,050	(1,800)	-3.0%
6371 - Dues And Memberships	-	-	3,500	8,000	8,000	-	0.0%
6391 - Other Purchased Services	-	-	7,998	13,000	12,000	(1,000)	-7.7%
6411 - General Supplies	=	=	<u>2,094</u>	<u>12,500</u>	<u>11,900</u>	<u>(600)</u>	-4.8%
	57,350	-	79,004	199,279	234,435	35,156	17.6%

2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**2214 - Professional Development**

6131 - Supplemental Pay	7,006	-	-	-	-	-	0.0%
6211 - Teacher Retirement	1,441	-	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	27	-	-	-	-	-	0.0%
6231 - OASDI	82	-	-	-	-	-	0.0%
6232 - Medicare	161	-	-	-	-	-	0.0%
6312 - Program Improvement Services	-	-	-	-	-	-	0.0%
6314 - Staff Services	-	-	-	-	-	-	0.0%
6319 - Other Professional Services	262	9,343	-	-	-	-	0.0%
6343 - Travel	-	-	10,160	10,000	-	(10,000)	-100.0%
6413 - Supplies	-	-	-	-	500	500	
	8,977	9,343	10,160	10,000	500	(9,500)	-95.0%
2641 - Staff Services							
6319 - Other Professional Services	-	-	2,718	-	-	-	0.0%
6343 - Travel	-	-	3,978	-	-	-	0.0%
	=	=	<u>6,697</u>	=	=	=	0.0%

**2644 - Non-Instructional Staff**

**Training**

6319 - Other Professional Services	-	-	-	12,600	5,600	(7,000)	-55.6%
6343 - Travel	-	-	-	11,300	8,500	(2,800)	-24.8%
	=	=	=	<u>23,900</u>	<u>14,100</u>	<u>(9,800)</u>	-41.0%
Total - Professional Development	66,327	9,343	95,861	233,179	249,035	15,856	6.8%

**Curriculum Development**

**1111 - Elementary**

6430 - Professional Publications	113	-	-	-	-	-	0.0%
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**2122 - Guidance Services**

6131 - Supplemental Pay	-	5,000	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	-	343	-	-	-	-	0.0%
6231 - OASDI	-	310	-	-	-	-	0.0%
6232 - Medicare	-	73	-	-	-	-	0.0%

2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

## **2212 - Instruction & Curriculum**

### **Services**

6131 - Supplemental Pay	61,231	22,851	17,044	39,500	57,000	17,500	44.3%
6161 - Classified Salaries - Part-Time	-	-	-	-	-	-	0.0%
6211 - Teacher Retirement	7,371	3,250	2,442	5,728	8,786	3,058	53.4%
6221 - Non-Teacher Retirement	431	21	10	-	-	-	0.0%
6231 - OASDI	420	37	19	-	-	-	0.0%
6232 - Medicare	831	331	247	573	830	257	44.9%
6241 - Employee Insurance	-	164	-	-	-	-	0.0%
6312 - Program Improvement Services	2,800	-	5,040	17,000	5,000	(12,000)	-70.6%
6314 - Staff Services	-	-	-	-	-	-	0.0%
6319 - Other Professional Services	49,313	-	27,600	27,600	27,600	-	0.0%
6343 - Travel	21,302	-	-	-	-	-	0.0%
6371 - Dues And Memberships	42,170	-	-	-	-	-	0.0%
6391 - Other Purchased Services	6,145	-	10,390	9,000	8,000	(1,000)	-11.1%
6411 - General Supplies	2,659	-	-	-	-	-	0.0%
6413 - Supplies	-	-	569	-	-	-	0.0%
6415 - Custodial Supplies	-	-	-	-	-	-	0.0%
6416 - Miscellaneous Supplies	-	80	535	5,500	3,220	(2,280)	-41.5%
6430 - Professional Publications	23,422	26,367	-	63,550	82,070	18,520	29.1%
6431 - Textbooks	-	-	27,815	-	-	-	0.0%
6541 - Regular Equipment	-	-	-	-	-	-	0.0%
6543 - Technology Equipment	=	=	=	=	=	=	0.0%
	218,093	53,101	91,711	168,451	192,506	24,055	14.3%

## **2213 - Instructional Staff Training**

### **Services**

6131 - Supplemental Pay	-	18,750	3,940	6,000	8,000	2,000	33.3%
6211 - Teacher Retirement	-	2,634	571	1,734	1,160	(574)	-33.1%
6221 - Non-Teacher Retirement	-	8	-	-	-	-	0.0%
6231 - OASDI	-	73	-	-	-	-	0.0%
6232 - Medicare	-	271	57	87	-	(87)	-100.0%
6312 - Program Improvement Services	-	37,345	-	-	-	-	0.0%
6319 - Other Professional Services	-	79,858	15,476	49,301	17,800	(31,501)	-63.9%
6343 - Travel	-	22,397	-	-	-	-	0.0%
6371 - Dues And Memberships	-	9,500	3,000	-	-	-	0.0%
6391 - Other Purchased Services	-	6,515	-	-	-	-	0.0%
6411 - General Supplies	=	<u>5,944</u>	=	<u>4,000</u>	=	<u>(4,000)</u>	-100.0%
	-	183,294	23,045	61,122	26,960	(34,162)	-55.9%

## **Total - Curriculum Development**

	<u>218,207</u>	<u>242,120</u>	<u>114,756</u>	<u>229,573</u>	<u>219,466</u>	<u>(10,107)</u>	-4.4%
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2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**Assessment**

**2122 - Guidance Services**

6111 - Certificated Salaries	56,293	56,293	-	-	-	-	0.0%
6211 - Teacher Retirement	8,943	8,794	-	-	-	-	0.0%
6232 - Medicare	815	795	-	-	-	-	0.0%
6241 - Employee Insurance	5,434	4,397	-	-	-	-	0.0%
6312 - Program Improvement Services	16,000	16,000	-	-	-	-	0.0%
6391 - Other Purchased Services	-	371	-	-	-	-	0.0%
6413 - Supplies	41,568	18,276	-	-	-	-	0.0%
6416 - Miscellaneous Supplies	<u>1,682</u>	<u>135</u>	=	=	=	=	0.0%
	130,735	105,061	-	-	-	-	0.0%

**2123 - Appraisal Services**

6111 - Certificated Salaries	-	-	70,000	72,548	74,652	2,104	2.9%
6211 - Teacher Retirement	-	-	10,940	11,383	11,773	390	3.4%
6232 - Medicare	-	-	930	1,052	1,082	30	2.9%
6241 - Employee Insurance	-	-	5,513	5,964	6,540	576	9.7%
6312 - Program Improvement Services	-	-	-	-	-	-	0.0%
6391 - Other Purchased Services	-	-	269	2,100	2,100	-	0.0%
6411 - General Supplies	=	=	<u>53,443</u>	<u>59,183</u>	<u>57,304</u>	<u>(1,879)</u>	-3.2%
	-	-	141,093	152,230	153,452	1,222	0.8%

**Total - Assessment**

	<u>130,735</u>	<u>105,061</u>	<u>141,093</u>	<u>152,230</u>	<u>153,452</u>	<u>1,222</u>	0.8%
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**Student Services**

**2113 - Social Work Services**

6419 - Contingency (Supplies)	38	-	-	-	-	-	0.0%
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2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

### **2122 - Guidance Services**

6111 - Certificated Salaries	334,901	-	-	-	-	-	0.0%
6151 - Classified Salaries	204,921	122,887	94,790	98,240	100,696	2,456	2.5%
6211 - Teacher Retirement	52,461	-	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	15,539	9,132	6,876	7,147	7,376	229	3.2%
6231 - OASDI	12,265	7,467	5,885	6,091	6,243	152	2.5%
6232 - Medicare	7,488	1,746	1,376	1,424	1,460	36	2.5%
6241 - Employee Insurance	48,966	10,334	5,535	5,987	6,564	577	9.6%
6312 - Program Improvement Services	-	-	-	-	-	-	0.0%
6313 - Pupil Services	-	-	-	-	3,000	3,000	
6316 - Technology Related Services	333	-	-	600	800	200	33.3%
6343 - Travel	-	-	-	-	-	-	0.0%
6391 - Other Purchased Services	817	4,005	2,011	3,250	-	(3,250)	-100.0%
6411 - General Supplies	-	-	-	250	-	(250)	-100.0%
6413 - Supplies	87	654	-	-	-	-	0.0%
6541 - Regular Equipment	=	=	=	=	=	=	0.0%
	<u>677,777</u>	<u>156,225</u>	<u>116,474</u>	<u>122,989</u>	<u>126,139</u>	<u>3,150</u>	<u>2.6%</u>

### **2212 - Instruction & Curriculum Services**

6312 - Program Improvement Services	12,093	-	-	-	-	-	0.0%
6343 - Travel	16,374	-	-	-	-	-	0.0%
6411 - General Supplies	45	-	-	-	-	-	0.0%
6413 - Supplies	<u>1,427</u>	=	=	=	=	=	0.0%
	<u>29,939</u>	-	-	-	-	-	0.0%

### **3912 - Parent Involvement**

6391 - Other Purchased Services	1,000	-	-	-	-	-	0.0%
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### **Total - Student Services**

	<u>708,755</u>	<u>156,225</u>	<u>116,474</u>	<u>122,989</u>	<u>126,139</u>	<u>3,150</u>	<u>2.6%</u>
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### **Social Workers**

#### **2113 - Social Work Services**

6151 - Classified Salaries	-	-	35,155	43,394	45,868	2,474	5.7%
6221 - Non-Teacher Retirement	-	-	2,732	3,385	3,615	230	6.8%
6231 - OASDI	-	-	2,323	2,690	2,844	154	5.7%
6232 - Medicare	-	-	510	629	665	36	5.7%
6241 - Employee Insurance	=	=	<u>4,668</u>	<u>5,937</u>	<u>6,514</u>	<u>577</u>	<u>9.7%</u>
	-	-	45,389	56,035	59,505	3,470	6.2%

### **Total - Social Workers**

	=	=	<u>45,389</u>	<u>56,035</u>	<u>59,505</u>	<u>3,470</u>	<u>6.2%</u>
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**Nurses****2134 - Nursing Services**

6151 - Classified Salaries	114,940	103,465	128,255	132,923	135,327	2,404	1.8%
6161 - Classified Salaries - Part-Time	694	-	-	-	-	-	0.0%
6181 - Overtime Pay	-	-	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	8,956	7,990	9,928	10,343	10,687	344	3.3%
6231 - OASDI	6,675	6,104	7,299	8,241	8,390	149	1.8%
6232 - Medicare	1,561	1,427	1,707	1,927	1,962	35	1.8%
6241 - Employee Insurance	15,730	13,108	16,579	18,139	19,850	1,711	9.4%
6311 - Instructional Services	-	-	-	-	-	-	0.0%
6312 - Program Improvement Services	2,590	2,232	-	-	-	-	0.0%
6319 - Other Professional Services	-	-	3,000	3,000	3,000	-	0.0%
6411 - General Supplies	-	4,017	3,311	3,250	3,250	-	0.0%
6413 - Supplies	3,185	-	-	-	-	-	0.0%
6541 - Regular Equipment	=	=	=	<u>1,000</u>	<u>1,000</u>	=	0.0%
	<u>154,332</u>	<u>138,343</u>	<u>170,079</u>	<u>178,823</u>	<u>183,467</u>	<u>4,644</u>	<u>2.6%</u>

**2544 - Care and Upkeep of****Equipment Services**

6332 - Repairs & Maintenance	-	-	-	-	-	-	0.0%
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**Total - Nurses**

	<u>154,332</u>	<u>138,343</u>	<u>170,079</u>	<u>178,823</u>	<u>183,467</u>	<u>4,644</u>	<u>2.6%</u>
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**Business Office****1911 - Tuition to Other District**

6311 - Instructional Services	40,435	-	-	10,070	10,000	(70)	-0.7%
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**1931 - Tuition for Special Education**

6311 - Instructional Services	-	25,159	3,613	19,300	25,000	5,700	29.5%
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**1941 - Contracted Educational Services**

6311 - Instructional Services	-	3,474	23,609	630	-	(630)	-100.0%
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**2311 - Board of Education**

6315 - Audit Services	13,500	14,000	14,147	15,000	15,000	-	0.0%
6316 - Technology Related Services	72,000	1,361	-	3,374	1,000	(2,374)	-70.4%
6352 - Liability Insurance	-	75,348	73,122	82,000	79,700	(2,300)	-2.8%
6353 - Fidelity Bond Premiums	11,752	-	90	1,313	200	(1,113)	-84.8%
6371 - Dues And Memberships	<u>10,162</u>	<u>4,687</u>	<u>6,659</u>	<u>11,000</u>	<u>11,000</u>	=	0.0%
	<u>107,414</u>	<u>95,396</u>	<u>94,018</u>	<u>112,687</u>	<u>106,900</u>	<u>(5,787)</u>	<u>-5.1%</u>

2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**2521 - Fiscal Services**

6151 - Classified Salaries	155,520	213,525	177,698	185,976	178,135	(7,841)	-4.2%
6181 - Overtime Pay	-	-	-	500	750	250	50.0%
6221 - Non-Teacher Retirement	11,539	15,723	13,021	14,016	14,143	127	0.9%
6231 - OASDI	9,149	12,715	10,353	11,562	11,091	(471)	-4.1%
6232 - Medicare	2,140	2,974	2,421	2,704	3,411	707	26.1%
6241 - Employee Insurance	12,816	15,873	14,212	23,761	29,338	5,577	23.5%
6261 - Workers' Compensation Insurance	66,715	80,555	83,927	101,858	106,951	5,093	5.0%
6271 - Unemployment Compensation	25,391	7,577	8,418	21,000	21,000	-	0.0%
6312 - Program Improvement Services	-	9,000	-	-	-	-	0.0%
6319 - Other Professional Services	-	-	80,365	45,500	33,000	(12,500)	-27.5%
6343 - Travel	823	5,356	1,282	11,000	11,000	-	0.0%
6351 - Property Insurance	72,891	-	-	-	-	-	0.0%
6352 - Liability Insurance	61,228	-	-	-	-	-	0.0%
6359 - Judgments & Settlements	-	-	1,635	-	-	-	0.0%
6364 - Telephone	-	1,710	4,820	6,500	6,500	-	0.0%
6371 - Dues And Memberships	1,170	3,199	630	2,100	2,100	-	0.0%
6391 - Other Purchased Services	2,788	5,507	622	700	77,000	76,300	10900.0%
6393 - Contracted Labor Services	2,373	193	-	-	-	-	0.0%
6398 - Other Expenses	-	-	29,327	-	-	-	0.0%
6411 - General Supplies	7,021	5,769	6,124	6,300	6,500	200	3.2%
6412 - Supplies - Technology Related	<u>6,105</u>	=	=	=	=	=	0.0%
	437,670	379,677	434,855	433,477	500,919	67,442	15.6%
<b>Total - Business Office</b>	<u>585,518</u>	<u>503,705</u>	<u>556,095</u>	<u>576,164</u>	<u>642,819</u>	<u>66,655</u>	11.6%

Technology

**1111 - Elementary**

6411 - General Supplies	-	-	86,993	54,500	17,473	(37,027)	-67.9%
6543 - Technology Equipment	=	=	=	<u>100,000</u>	=	<u>(100,000)</u>	-100.0%
	-	-	86,993	154,500	17,473	(137,027)	-88.7%

**1131 - Middle School**

6411 - General Supplies	-	-	27,143	32,000	30,720	(1,280)	-4.0%
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**1151 - High School**

6411 - General Supplies	-	-	35,998	53,000	62,040	9,040	17.1%
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2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**2661 - Data Processing Services**

6111 - Certificated Salaries	277,104	222,817	92,314	95,674	56,375	(39,299)	-41.1%
6131 - Supplemental Pay	-	-	-	-	-	-	0.0%
6151 - Classified Salaries	185,052	185,052	258,141	266,090	272,757	6,667	2.5%
6161 - Classified Salaries - Part-Time	1,783	852	1,409	10,500	8,000	(2,500)	-23.8%
6181 - Overtime Pay	-	-	-	750	1,500	750	100.0%
6211 - Teacher Retirement	34,465	25,884	14,176	14,737	8,649	(6,088)	-41.3%
6221 - Non-Teacher Retirement	18,369	18,286	19,560	20,345	21,051	706	3.5%
6231 - OASDI	14,996	14,929	16,059	17,289	17,500	211	1.2%
6232 - Medicare	6,722	5,916	5,095	5,430	4,911	(519)	-9.6%
6241 - Employee Insurance	43,756	37,573	32,756	35,716	35,895	179	0.5%
6312 - Program Improvement Services	2,093	-	500	1,700	2,000	300	17.6%
6319 - Other Professional Services	-	-	-	-	-	-	0.0%
6332 - Repairs & Maintenance	16,529	30,388	8,109	5,000	5,000	-	0.0%
6343 - Travel	23,936	6,327	10,014	12,250	8,500	(3,750)	-30.6%
6352 - Liability Insurance	-	2,500	2,000	-	-	-	0.0%
6364 - Telephone	69,678	90,333	102,496	88,100	60,000	(28,100)	-31.9%
6371 - Dues And Memberships	182,342	174,434	176,532	173,054	175,275	2,221	1.3%
6412 - Supplies - Technology Related	-	-	21,534	29,000	15,000	(14,000)	-48.3%
6415 - Custodial Supplies	50,338	39,981	9,436	-	-	-	0.0%
6541 - Regular Equipment	246,892	327,543	217,532	200,339	123,400	(76,939)	-38.4%
6543 - Technology Equipment	=	=	<u>5,197</u>	<u>4,500</u>	=	<u>(4,500)</u>	-100.0%
	1,174,055	1,182,816	992,860	980,474	815,813	(164,661)	-16.8%

**3512 - Early Childhood Instruction**

6411 - General Supplies	-	-	-	2,500	-	(2,500)	-100.0%
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**3711 - Non-Public Schools Services**

6312 - Program Improvement Services	-	-	1,602	-	-	-	0.0%
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**4051 - Construction and Improvement Services**

6521 - Buildings	-	-	-	50,000	50,000	-	0.0%
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**Total - Technology**

	<u>1,174,055</u>	<u>1,182,816</u>	<u>1,144,594</u>	<u>1,272,474</u>	<u>976,046</u>	<u>(296,428)</u>	-23.3%
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2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**Debt**

**5111 - Principal - Bond**

**Indebtedness**

6611 - Principal - General Obligation Bonds 1,321,157 10,315,000 7,070,000 2,197,005 2,401,986 204,981 9.3%

**5131 - Principal - Lease Purchase**

**Agreements**

6613 - Principal - Lease Purchase Agreements - - 20,000 240,000 240,000 - 0.0%

**5211 - Interest - Bond Indebtedness**

6621 - Interest - General Obligation Bonds 1,999,012 1,983,548 1,410,773 1,234,107 1,599,725 365,618 29.6%

**5221 - Interest - Short Term Loan**

6622 - Interest - Short Term Loans - 1,265 1,911 2,000 2,000 - 0.0%

**5231 - Interest - Lease Purchase**

**Agreements**

6623 - Interest - Lease Purchase Agreements - - 20,306 19,482 88,506 69,024 354.3%

**5311 - Fees - Bonded Indebtedness**

6631 - Fees - General Obligation Bonds 6,751 51,642 82,266 7,000 2,910 (4,090) -58.4%

6632 - Fees - Short Term Loans = 36,600 = = = = 0.0%

6,751 88,242 82,266 7,000 2,910 (4,090) -58.4%

**5321 - Fees - Short Term Loan**

6632 - Fees - Short Term Loans - - 260 - 400 400

**5331 - Fees - Lease Purchase**

**Agreements**

6633 - Fees - Lease Purchase Agreements - - 77,158 500 3,265 2,765 553.0%

**Total - Debt**

3,326,920 12,388,055 8,682,674 3,700,094 4,338,793 638,699 17.3%

2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**Food Service**

**2561 - Food Services**

6151 - Classified Salaries	-	-	-	50,484	51,746	1,262	2.5%
6221 - Non-Teacher Retirement	-	-	-	3,871	4,018	147	3.8%
6231 - OASDI	-	-	-	3,130	3,208	78	2.5%
6232 - Medicare	-	-	-	732	750	18	2.5%
6241 - Employee Insurance	=	=	=	<u>5,944</u>	<u>6,519</u>	<u>575</u>	9.7%
	-	-	-	64,161	66,242	2,081	3.2%

**2562 - Food Preparation and**

**Dispensing Services**

6141 - Certificated Unused Leave/Severance Pay	-	1,265	-	-	-	-	0.0%
6151 - Classified Salaries	231,815	242,350	257,826	136,583	141,992	5,409	4.0%
6161 - Classified Salaries - Part-Time	-	-	-	70,728	82,798	12,070	17.1%
6181 - Overtime Pay	-	-	-	4,000	3,000	(1,000)	-25.0%
6221 - Non-Teacher Retirement	17,745	18,156	19,148	20,340	18,090	(2,250)	-11.1%
6231 - OASDI	13,718	14,533	15,726	14,810	13,869	(941)	-6.4%
6232 - Medicare	3,209	3,399	3,745	3,467	3,246	(221)	-6.4%
6241 - Employee Insurance	27,025	24,922	27,380	29,616	31,437	1,821	6.1%
6312 - Program Improvement Services	139	-	-	-	-	-	0.0%
6319 - Other Professional Services	-	642	218	579	675	96	16.6%
6332 - Repairs & Maintenance	9,943	9,545	12,205	12,000	15,000	3,000	25.0%
6334 - Rental - Equipment	-	-	1,075	-	-	-	0.0%
6343 - Travel	-	564	-	2,000	6,685	4,685	234.3%
6371 - Dues And Memberships	-	-	247	600	689	89	14.8%
6391 - Other Purchased Services	36,327	16,136	17,295	40,663	3,650	(37,013)	-91.0%
6416 - Miscellaneous Supplies	15,244	20,635	15,447	27,000	27,100	100	0.4%
6471 - Food Supplies	278,187	273,813	280,230	293,000	309,000	16,000	5.5%
6541 - Regular Equipment	=	=	<u>11,055</u>	<u>46,000</u>	<u>5,000</u>	<u>(41,000)</u>	-89.1%
	633,352	625,960	661,596	701,386	662,231	(39,155)	-5.6%

**2569 - Other Food Services**

6411 - General Supplies	-	-	-	500	-	(500)	-100.0%
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**Total - Food Service**

	<u>633,352</u>	<u>625,960</u>	<u>661,596</u>	<u>766,047</u>	<u>728,473</u>	<u>(37,574)</u>	-4.9%
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2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**Copier**

**1111 - Elementary**

6332 - Repairs & Maintenance	-	-	-	-	6,500	6,500	
6334 - Rental - Equipment	<u>21,708</u>	<u>14,689</u>	<u>26,446</u>	<u>8,000</u>	=	<u>(8,000)</u>	-100.0%
	21,708	14,689	26,446	8,000	6,500	(1,500)	-18.8%

**1131 - Middle School**

6332 - Repairs & Maintenance	-	-	-	-	2,200	2,200	
6334 - Rental - Equipment	<u>6,166</u>	<u>2,688</u>	<u>6,172</u>	<u>5,000</u>	=	<u>(5,000)</u>	-100.0%
	6,166	2,688	6,172	5,000	2,200	(2,800)	-56.0%

**1151 - High School**

6332 - Repairs & Maintenance	-	-	-	-	4,500	4,500	
6334 - Rental - Equipment	<u>10,774</u>	<u>9,984</u>	<u>15,529</u>	=	=	=	0.0%
	10,774	9,984	15,529	-	4,500	4,500	

**2122 - Guidance Services**

6332 - Repairs & Maintenance	-	-	-	-	3,000	3,000	
6334 - Rental - Equipment	=	=	<u>3,193</u>	=	=	=	0.0%
	-	-	3,193	-	3,000	3,000	

**2321 - Office of Superintendent Services**

6332 - Repairs & Maintenance	-	-	-	-	8,000	8,000	
6334 - Rental - Equipment	-	5,075	15,988	-	25,504	25,504	
6332 - Repairs & Maintenance	-	-	-	-	8,000	8,000	
6334 - Rental - Equipment	<u>20,311</u>	<u>8,018</u>	<u>3,621</u>	<u>20,000</u>	=	<u>(20,000)</u>	-100.0%
	20,311	13,094	19,609	20,000	41,504	21,504	107.5%

**2661 - Data Processing Services**

6334 - Rental - Equipment	-	470	1,719	-	-	-	0.0%
6352 - Liability Insurance	-	-	-	-	-	-	0.0%
6543 - Technology Equipment	=	=	=	=	<u>4,500</u>	<u>4,500</u>	
	-	470	1,719	-	4,500	4,500	

**Total - Copier**

	<u>58,959</u>	<u>40,926</u>	<u>72,669</u>	<u>33,000</u>	<u>62,204</u>	<u>29,204</u>	88.5%
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2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

## **Building And Grounds**

### **1111 - Elementary**

6319 - Other Professional Services	-	-	-	-	1,000	1,000
6411 - General Supplies	=	=	=	=	<u>3,500</u>	<u>3,500</u>
	-	-	-	-	4,500	4,500

### **1131 - Middle School**

6319 - Other Professional Services	-	-	-	-	1,000	1,000
6411 - General Supplies	=	=	=	=	<u>2,000</u>	<u>2,000</u>
	-	-	-	-	3,000	3,000

### **1151 - High School**

6319 - Other Professional Services	-	-	-	-	500	500
6411 - General Supplies	=	=	=	=	<u>500</u>	<u>500</u>
	-	-	-	-	1,000	1,000

### **1411 - Student Activities**

6411 - General Supplies	-	24,271	-	-	-	-	0.0%
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## **2541 - Operation of Plant Services**

6131 - Supplemental Pay	-	14,857	-	-	-	-	0.0%
6151 - Classified Salaries	877,486	866,735	110,846	101,478	104,015	2,537	2.5%
6161 - Classified Salaries - Part-Time	-	1,510	-	-	-	-	0.0%
6181 - Overtime Pay	-	-	-	250	300	50	20.0%
6221 - Non-Teacher Retirement	67,827	67,454	7,471	7,794	8,071	277	3.6%
6231 - OASDI	52,816	52,769	6,496	6,308	6,468	160	2.5%
6232 - Medicare	12,352	12,341	1,519	1,475	1,512	37	2.5%
6241 - Employee Insurance	83,197	113,668	10,675	12,213	13,349	1,136	9.3%
6312 - Program Improvement Services	8,761	8,250	285	2,900	2,500	(400)	-13.8%
6319 - Other Professional Services	15,000	-	24,224	250	250	-	0.0%
6330 - Roof Repairs	3,625	9,726	-	-	-	-	0.0%
6333 - Rental - Land & Building	10,494	-	-	-	-	-	0.0%
6336 - Trash Removal	-	-	-	-	-	-	0.0%
6343 - Travel	-	638	1,602	1,000	1,000	-	0.0%
6344 - Retreat	447	980	3,533	500	1,000	500	100.0%
6351 - Property Insurance	-	75,259	70,128	73,313	80,200	6,887	9.4%
6364 - Telephone	-	-	-	-	-	-	0.0%
6392 - Other Services	246	90	1,032	6,202	5,000	(1,202)	-19.4%
6393 - Contracted Labor Services	1,363	-	-	-	-	-	0.0%
6413 - Supplies	12,688	12,984	-	-	-	-	0.0%
6417 - Athletic Apparel	-	-	547	4,000	4,000	-	0.0%
6419 - Contingency (Supplies)	-	-	3,621	1,500	1,500	-	0.0%
6527 - Construction Projects	-	-	-	-	-	-	0.0%
6541 - Regular Equipment	<u>(5,322)</u>	=	=	=	=	=	0.0%
	1,140,981	1,237,261	241,978	219,182	229,165	9,983	4.6%

2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**2546 - Security Services**

6161 - Classified Salaries - Part-Time	-	-	-	12,938	12,938	-	0.0%
6231 - OASDI	-	-	-	802	802	-	0.0%
6232 - Medicare	-	-	-	188	188	-	0.0%
6319 - Other Professional Services	=	=	=	<u>25,000</u>	<u>25,000</u>	=	0.0%
	-	-	-	38,928	38,928	-	0.0%

**4051 - Construction and Improvement Services**

6521 - Buildings	-	334,684	-	-	-	-	0.0%
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**Total - Building And Grounds**

	<u>1,140,981</u>	<u>1,596,217</u>	<u>241,978</u>	<u>258,110</u>	<u>276,593</u>	<u>18,483</u>	7.2%
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**2541 - Operation of Plant Services**

6151 - Classified Salaries	-	-	267,776	-	-	-	0.0%
6161 - Classified Salaries - Part-Time	-	-	29,404	-	-	-	0.0%
6211 - Teacher Retirement	-	-	143	-	-	-	0.0%
6221 - Non-Teacher Retirement	-	-	21,280	-	-	-	0.0%
6231 - OASDI	-	-	17,403	-	-	-	0.0%
6232 - Medicare	-	-	4,084	-	-	-	0.0%
6241 - Employee Insurance	-	-	34,168	-	-	-	0.0%
6316 - Technology Related Services	2,886	2,313	8,709	-	-	-	0.0%
6319 - Other Professional Services	19,657	32,470	-	-	-	-	0.0%
6330 - Roof Repairs	-	-	325	12,000	-	(12,000)	-100.0%
6331 - Cleaning Services	27,515	18,163	16,446	-	-	-	0.0%
6332 - Repairs & Maintenance	67,647	71,943	97,106	4,000	15,000	11,000	275.0%
6333 - Rental - Land & Building	-	-	7,312	-	-	-	0.0%
6337 - Technology Repairs & Maintenance	-	-	-	-	-	-	0.0%
6338 - Rental - Technology	-	-	3,652	-	-	-	0.0%
6339 - Other Property Services	686	6,721	7,332	-	-	-	0.0%
6391 - Other Purchased Services	32,896	4,785	457	-	-	-	0.0%
6393 - Contracted Labor Services	-	-	8,633	2,000	2,000	-	0.0%
6411 - General Supplies	-	31,001	16,038	-	-	-	0.0%
6413 - Supplies	-	-	26,296	35,000	40,000	5,000	14.3%
6415 - Custodial Supplies	96,936	101,431	27,023	-	-	-	0.0%
6416 - Miscellaneous Supplies	14,605	13,804	16,636	15,000	25,000	10,000	66.7%
6417 - Athletic Apparel	3,314	1,536	-	-	-	-	0.0%
6419 - Contingency (Supplies)	909	2,221	-	-	-	-	0.0%
6521 - Buildings	-	-	141,965	-	-	-	0.0%
6541 - Regular Equipment	<u>392,908</u>	<u>107,539</u>	<u>107,322</u>	=	=	=	0.0%
	659,958	393,928	859,510	68,000	82,000	14,000	20.6%

2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

### **2542 - Care and Upkeep of**

#### **Buildings Services**

6151 - Classified Salaries	-	-	-	19,406	22,511	3,105	16.0%
6161 - Classified Salaries - Part-Time	-	-	-	49,096	33,828	(15,268)	-31.1%
6181 - Overtime Pay	-	-	-	11,000	13,500	2,500	22.7%
6211 - Teacher Retirement	-	-	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	-	-	-	7,296	5,797	(1,499)	-20.6%
6231 - OASDI	-	-	-	5,580	3,173	(2,407)	-43.1%
6232 - Medicare	-	-	-	1,305	741	(564)	-43.2%
6241 - Employee Insurance	-	-	-	10,365	15,992	5,627	54.3%
6316 - Technology Related Services	-	-	-	12,925	3,500	(9,425)	-72.9%
6332 - Repairs & Maintenance	-	-	-	38,000	77,800	39,800	104.7%
6333 - Rental - Land & Building	-	-	-	4,000	-	(4,000)	-100.0%
6338 - Rental - Technology	-	-	-	1,000	1,000	-	0.0%
6391 - Other Purchased Services	-	-	-	498	500	2	0.3%
6415 - Custodial Supplies	-	-	-	31,000	31,000	-	0.0%
6521 - Buildings	-	-	-	100,000	85,000	(15,000)	-15.0%
6541 - Regular Equipment	=	=	=	<u>100,838</u>	<u>207,000</u>	<u>106,162</u>	105.3%
	-	-	-	392,309	501,341	109,032	27.8%

### **2543 - Care and Upkeep of**

#### **Grounds Services**

6151 - Classified Salaries	-	-	-	219,470	190,627	(28,843)	-13.1%
6161 - Classified Salaries - Part-Time	-	-	-	-	-	-	0.0%
6171 - Classified Unused Leave/Severance Pay	-	-	-	6,861	-	(6,861)	-100.0%
6181 - Overtime Pay	-	-	-	1,200	-	(1,200)	-100.0%
6221 - Non-Teacher Retirement	-	-	-	17,623	15,180	(2,443)	-13.9%
6231 - OASDI	-	-	-	14,268	11,816	(2,452)	-17.2%
6232 - Medicare	-	-	-	3,337	2,764	(573)	-17.2%
6241 - Employee Insurance	-	-	-	38,709	35,769	(2,940)	-7.6%
6541 - Regular Equipment	-	-	-	39,661	5,000	(34,661)	-87.4%
6551 - Vehicles	=	=	=	<u>39,162</u>	=	<u>(39,162)</u>	-100.0%
	-	-	-	380,291	261,156	(119,135)	-31.3%

2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**2544 - Care and Upkeep of**

**Equipment Services**

6331 - Cleaning Services	-	-	-	47,460	40,000	(7,460)	-15.7%
6332 - Repairs & Maintenance	-	-	-	57,000	61,000	4,000	7.0%
6339 - Other Property Services	-	-	-	10,000	10,000	-	0.0%
6411 - General Supplies	-	-	-	28,650	60,000	31,350	109.4%
6419 - Contingency (Supplies)	=	=	=	=	=	=	0.0%
	-	-	-	143,110	171,000	27,890	19.5%

**2549 - Other Operation &**

**Maintenance**

6411 - General Supplies	57,908	-	-	-	-	-	0.0%
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**4021 - Land Acquisition &**

**Development Services**

6511 - Land	=	=	145,291	411	=	(411)	-100.0%
6531 - Improvements Other Than Building	-	-	-	100,000	-	(100,000)	-100.0%
	-	-	145,291	100,411	-	(100,411)	-100.0%

**4051 - Construction and**

**Improvement Services**

6511 - Land	1,012,956	-	-	-	-	-	0.0%
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**6521 - Buildings**

	-	-	3,536,991	4,496,461	17,696	(4,478,765)	-99.6%
	1,012,956	-	3,536,991	4,496,461	17,696	(4,478,765)	-99.6%

**Total - Maintenance**

	<u>1,730,822</u>	<u>393,928</u>	<u>4,541,792</u>	<u>5,580,582</u>	<u>1,033,193</u>	<u>(4,547,389)</u>	-81.5%
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**Custodial**

**2541 - Operation of Plant Services**

6151 - Classified Salaries	-	-	484,718	-	-	-	0.0%
6161 - Classified Salaries - Part-Time	-	-	19,197	-	-	-	0.0%
6221 - Non-Teacher Retirement	-	-	39,252	-	-	-	0.0%
6231 - OASDI	-	-	30,700	-	-	-	0.0%
6232 - Medicare	-	-	7,180	-	-	-	0.0%
6241 - Employee Insurance	-	-	70,018	-	-	-	0.0%
6411 - General Supplies	-	-	-	1,000	500	(500)	-50.0%
6415 - Custodial Supplies	=	=	79,091	72,000	72,300	300	0.4%

2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

-	-	730,156	73,000	72,800	(200)	-0.3%
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**2542 - Care and Upkeep of**

**Buildings Services**

6151 - Classified Salaries	-	-	-	453,095	488,891	35,796	7.9%
6161 - Classified Salaries - Part-Time	-	-	-	28,806	46,706	17,900	62.1%
6181 - Overtime Pay	-	-	-	62,000	57,000	(5,000)	-8.1%
6221 - Non-Teacher Retirement	-	-	-	43,018	49,093	6,075	14.1%
6231 - OASDI	-	-	-	32,979	36,741	3,762	11.4%
6232 - Medicare	-	-	-	7,713	8,594	881	11.4%
6241 - Employee Insurance	=	=	=	<u>86,279</u>	<u>97,831</u>	<u>11,552</u>	13.4%
	-	-	-	713,890	784,856	70,966	9.9%

**Total - Custodial**

=	=	<u>730,156</u>	<u>786,890</u>	<u>857,656</u>	<u>70,766</u>	9.0%
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**Transportation**

**2541 - Operation of Plant Services**

6332 - Repairs & Maintenance	2,812	5,519	4,225	-	-	-	0.0%
6413 - Supplies	363	202	181	-	-	-	0.0%
6486 - Gasoline/Diesel	<u>2,813</u>	<u>2,790</u>	<u>3,941</u>	=	=	=	0.0%
	5,988	8,511	8,346	-	-	-	0.0%

**2545 - Vehicle Servicing &**

**Maintenance Services**

6332 - Repairs & Maintenance	-	-	-	7,500	7,500	-	0.0%
6413 - Supplies	-	-	-	400	400	-	0.0%
6486 - Gasoline/Diesel	=	=	=	<u>5,500</u>	<u>4,000</u>	<u>(1,500)</u>	-27.3%
	-	-	-	13,400	11,900	(1,500)	-11.2%

**2551 - Contracted Transportation**

**Services**

6341 - Contracted Pupil Transportation	-	-	-	30,400	46,500	16,100	53.0%
6342 - Other Non-Route Transportation	=	=	=	=	=	=	0.0%
	-	-	-	30,400	46,500	16,100	53.0%

2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**2552 - District Operated**

**Transportation Services**

6151 - Classified Salaries	170,733	160,383	128,948	131,891	164,816	32,925	25.0%
6161 - Classified Salaries - Part-Time	-	-	45,356	-	-	-	0.0%
6171 - Classified Unused Leave/Severance Pay	-	-	-	3,652	-	(3,652)	-100.0%
6181 - Overtime Pay	-	-	-	27,600	30,000	2,400	8.7%
6221 - Non-Teacher Retirement	13,143	12,407	13,556	12,810	15,826	3,016	23.5%
6231 - OASDI	10,265	9,588	10,440	10,195	12,083	1,888	18.5%
6232 - Medicare	2,401	2,242	2,442	2,385	2,826	441	18.5%
6241 - Employee Insurance	20,990	20,620	23,472	25,353	32,433	7,080	27.9%
6261 - Workers' Compensation Insurance	-	-	-	-	-	-	0.0%
6271 - Unemployment Compensation	-	-	-	-	-	-	0.0%
6316 - Technology Related Services	110	286	-	800	800	-	0.0%
6332 - Repairs & Maintenance	25	461	2,689	-	3,000	3,000	
6334 - Rental - Equipment	172,699	188,529	92,744	96,000	99,290	3,290	3.4%
6341 - Contracted Pupil Transportation	-	49,438	41,488	-	-	-	0.0%
6343 - Travel	-	159	403	200	200	-	0.0%
6355 - Transportation Vehicle Insurance	3,231	3,231	3,693	3,816	4,007	191	5.0%
6391 - Other Purchased Services	455	4,027	440	750	500	(250)	-33.3%
6413 - Supplies	101	10,492	810	1,500	2,500	1,000	66.7%
6486 - Gasoline/Diesel	25,209	17,065	16,277	35,000	20,000	(15,000)	-42.9%
6541 - Regular Equipment	-	-	-	-	-	-	0.0%
6551 - Vehicles	=	=	<u>9,600</u>	=	=	=	0.0%
	419,362	478,927	392,358	351,952	388,281	36,329	10.3%

**2555 - Payments to Other District**

**for Transportation**

6341 - Contracted Pupil Transportation	-	-	-	13,500	8,500	(5,000)	-37.0%
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**Total - Transportation**

	425,350	487,438	400,704	409,252	455,181	45,929	11.2%
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2015	2016	2017	2018	2019	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**Utilities**

**2541 - Operation of Plant Services**

6335 - Water & Sewer	49,664	47,227	62,868	-	-	-	0.0%
6336 - Trash Removal	23,105	25,595	27,561	-	-	-	0.0%
6337 - Technology Repairs & Maintenance	1,370	2,916	4,454	-	-	-	0.0%
6480 - Heating	69,373	41,017	40,296	-	-	-	0.0%
6481 - Electric	<u>331,467</u>	<u>318,281</u>	<u>311,892</u>	=	=	=	0.0%
	474,979	435,036	447,072	-	-	-	0.0%

**2542 - Care and Upkeep of**

**Buildings Services**

6335 - Water & Sewer	-	-	-	63,105	36,500	(26,605)	-42.2%
6336 - Trash Removal	-	-	-	26,561	28,500	1,939	7.3%
6337 - Technology Repairs & Maintenance	-	-	-	3,960	4,356	396	10.0%
6480 - Heating	-	-	-	76,230	63,500	(12,730)	-16.7%
6481 - Electric	=	=	=	<u>379,880</u>	<u>360,500</u>	<u>(19,380)</u>	-5.1%
	-	-	-	549,736	493,356	(56,380)	-10.3%

**Total - Utilities**

	<u>474,979</u>	<u>435,036</u>	<u>447,072</u>	<u>549,736</u>	<u>493,356</u>	<u>(56,380)</u>	-10.3%
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**TOTAL**

	=	=	=	=	=	=	
	<u>22,252,163</u>	<u>29,811,309</u>	<u>30,282,405</u>	<u>28,192,371</u>	<u>24,598,201</u>	<u>(3,594,169)</u>	-12.7%



**Budget Message**  
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**POSITIONS**  
**Debt**  
**Additional Information**



# POSITIONS

	2017-18	2018-19	Increase/ Decrease
<b>High School</b>			
Apprenticeship Coordinator	1.0	1.0	0.0
Art Teacher	0.8	0.8	0.0
Assistant Principal	1.5	1.5	0.0
Business Education Teacher	1.0	1.0	0.0
Business Technology Teacher	1.0	1.0	0.0
Cornerstone Teacher	0.9	0.9	0.0
Drama Teacher	0.8	0.8	0.0
ELL Teacher	0.5	0.5	0.0
English Language Arts Teacher	3.6	3.6	0.0
Foreign Language Teacher	2.0	2.0	0.0
Gifted Teacher	0.5	0.5	0.0
Guidance Counselor	2.0	2.0	0.0
High School Principal	1.0	1.0	0.0
High School Teacher	0.0	1.0	1.0
Instructional Technology Specialist	0.5	0.5	0.0
Librarian	0.5	0.5	0.0
Math Teacher	3.0	3.0	0.0
Music Teacher	1.6	1.6	0.0
Nurse	1.0	1.0	0.0
PE Teacher	2.0	2.0	0.0
Registrar	1.0	1.0	0.0
Science Teacher	4.0	4.0	0.0
Secretary	1.0	1.0	0.0
Social Studies Teacher	3.0	3.0	0.0
	34.2	35.2	1.0

	2017-18	2018-19	Increase/ Decrease
<b>Middle School</b>			
Art Teacher	0.2	0.2	0.0
Assistant Principal	0.5	0.5	0.0
English/Language Arts Teacher	2.0	2.0	0.0
Cornerstone Teacher	0.1	0.1	0.0
Drama Teacher	0.2	0.2	0.0
ELL Teacher	0.5	0.5	0.0
Foreign Language	0.0	0.6	0.6
Gifted Teacher	0.5	0.5	0.0
Guidance Counselor	1.0	1.0	0.0
Instructional Technology Specialist	0.5	0.5	0.0
Librarian	0.5	0.5	0.0
Math Teacher	2.0	2.0	0.0
Middle School Principal	1.0	1.0	0.0
Music Teacher	0.4	0.4	0.0
PE Teacher	1.5	1.5	0.0
Reading Specialist	1.0	1.0	0.0
Science Teacher	2.0	2.0	0.0
Secretary	1.0	1.0	0.0
Social Studies Teacher	2.0	2.0	0.0
	<hr/>	<hr/>	<hr/>
	16.9	17.5	0.6

<b>Elementary School</b>			
Art Teacher	1.0	1.0	0.0
Assistant Principal	1.0	1.0	0.0
Discover Club	3.0	3.0	0.0
Elementary Principal	1.0	1.0	0.0
Elementary Teacher	22.0	24.0	2.0
ELL Teacher	0.6	0.6	0.0
Gifted Teacher	0.8	0.8	0.0
Guidance Counselor	2.0	2.0	0.0
Interventionist Assistant	1.0	1.0	0.0
Librarian	1.0	1.0	0.0
Literacy Coach	0.5	0.5	0.0
Math Coach	0.5	0.5	0.0
Music Teacher	1.0	1.0	0.0
Nurse	1.0	1.0	0.0
PE Teacher	2.0	2.0	0.0
Reading Specialist	1.0	1.0	0.0
Secretary	2.0	2.0	0.0
Seed to Table Teacher	0.5	0.5	0.0
Supplemental Math Teacher	2.0	2.0	0.0
Teacher Assistant	1.0	1.0	0.0
Technology Teacher	0.5	0.5	0.0
	<hr/>	<hr/>	<hr/>
	45.4	47.4	2.0

	2017-18	2018-19	Increase/ Decrease
<b>Early Childhood Center</b>			
Art Teacher	1.0	1.0	0.0
Assistant Principal	1.0	1.0	0.0
Discover Club	4.5	4.7	0.2
Early Childhood Principal	1.0	1.0	0.0
Elementary Teacher	18.0	18.0	0.0
ELL Teacher	0.3	0.5	0.2
Gifted Teacher	0.2	0.2	0.0
Guidance Counselor	1.0	1.0	0.0
Interventionist Assistant	2.0	2.0	0.0
Literacy Coach	0.5	0.5	0.0
Math Coach	0.5	0.5	0.0
Music Teacher	1.0	1.0	0.0
Nurse	1.0	1.0	0.0
PAT Educator	1.3	1.5	0.2
PE Teacher	1.5	1.5	0.0
Preschool Aide	6.0	6.5	0.5
Preschool Teacher	7.5	7.6	0.1
Reading Specialist	2.0	2.0	0.0
Secretary	2.0	2.0	0.0
Seed to Table Teacher	1.0	1.0	0.0
Social Emotional Teacher	1.0	1.0	0.0
Social Worker	1.0	1.0	0.0
Teacher Assistant	2.0	2.0	0.0
Technology Teacher	0.5	0.5	0.0
	<hr/> 57.8	<hr/> 58.9	<hr/> 1.1

## Student Success Center

Missouri Options Teacher	0.4	0.4	0.0
Student Success Teacher	3.0	3.0	0.0
Intervention Teacher	1.0	2.0	1.0
Student Success Aide	1.0	0.0	-1.0
	<hr/> 5.4	<hr/> 5.4	<hr/> 0.0

	2017-18	2018-19	Increase/ Decrease
<b>Administrative Center</b>			
Accounting Manager	1.0	1.0	0.0
Administrative Assistant	2.0	2.0	0.0
AP/AR Accountant	1.0	1.0	0.0
Assessment Coordinator	1.0	1.0	0.0
Assistant Superintendent	1.0	1.0	0.0
Communication Specialist	1.0	1.0	0.0
Data Specialist	2.0	2.0	0.0
Director of Communications	1.0	1.0	0.0
Director of Student Services	1.0	1.0	0.0
Director of Technology	1.0	1.0	0.0
HR Specialist	2.0	2.0	0.0
IT Manager	1.0	1.0	0.0
Payroll Specialist	1.0	1.0	0.0
Superintendent	1.0	1.0	0.0
Technology Support Specialist	2.0	2.0	0.0
	<hr/> 19.0	<hr/> 19.0	<hr/> 0.0

## Buildings & Grounds

Administrative Assistant	1.0	1.0	0.0
Building & Grounds Director	1.0	1.0	0.0
Bus Driver/Courier	0.8	0.8	0.0
Bus Driver/Maintenance	0.5	0.5	0.0
Crossing Guard	0.5	0.5	0.0
Custodian	10.1	10.4	0.3
Custodian & Bus	2.0	2.5	0.5
Grounds & Maintenance	2.6	2.6	0.0
Head Custodian	3.0	3.0	0.0
Maintenance	2.0	2.0	0.0
Seeds to Table Gardener	0.8	0.8	0.0
	<hr/> 24.3	<hr/> 25.1	<hr/> 0.8

## Transportation

Head Bus Driver	1.0	1.0	0.0
Bus Driver/Maintenance	0.5	0.5	0.0
Bus Driver/Courier	0.3	0.3	0.0
Bus Driver/Custodian	2.5	2.5	0.0
	<hr/> 4.3	<hr/> 4.3	<hr/> 0.0

	2017-18	2018-19	Increase/ Decrease
<b>Food Service</b>			
Chef	1.0	1.0	0.0
Chef's Assistant	1.0	1.0	0.0
Cook's Assistant	5.2	5.2	0.0
Dishwasher	1.3	1.3	0.0
Food Service Manager	2.0	2.0	0.0
Head Cook	1.0	1.0	0.0
	<hr/>	<hr/>	<hr/>
	11.5	11.5	0.0
	<hr/>	<hr/>	<hr/>
	218.6	224.1	5.5
	<hr/>	<hr/>	<hr/>



**Budget Message**  
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**Positions**

**DEBT**

**Additional Information**

# DEBT

## GENERAL OBLIGATION BONDS

### Debt Service Requirements General Obligation Bonds

<b>Fiscal Year Ending June 30</b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Total</u></b>
2019	2,401,986.40	1,599,724.86	4,001,711.26
2020	2,892,005.00	1,098,606.26	3,990,611.26
2021	3,077,005.00	1,018,493.76	4,095,498.76
2022	1,900,784.25	1,838,509.51	3,739,293.76
2023	2,855,000.00	880,843.76	3,735,843.76
2024	2,955,000.00	794,318.76	3,749,318.76
2025	3,025,000.00	705,668.76	3,730,668.76
2026	3,130,000.00	585,943.76	3,715,943.76
2027	3,200,000.00	456,681.26	3,656,681.26
2028	2,260,000.00	324,218.76	2,584,218.76
2029	2,330,000.00	221,618.76	2,551,618.76
2030	2,435,000.00	113,975.00	2,548,975.00
	<u>-</u>	<u>-</u>	<u>-</u>
	<b><u>\$ 32,461,780.65</u></b>	<b><u>\$ 9,638,603.21</u></b>	<b><u>\$ 42,100,383.86</u></b>

# LEASE PARTICIPATION CERTIFICATES

## Debt Service Requirements

### Lease Participation Certificates

<u>Fiscal Year</u> <u>Ending</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	240,000.00	88,506.26	328,506.26
2020	250,000.00	81,081.26	331,081.26
2021	255,000.00	73,300.00	328,300.00
2022	265,000.00	65,368.76	330,368.76
2023	275,000.00	56,950.00	331,950.00
2024	285,000.00	48,231.26	333,231.26
2025	290,000.00	39,212.50	329,212.50
2026	300,000.00	29,950.00	329,950.00
2027	310,000.00	20,387.50	330,387.50
2028	35,000.00	7,612.50	42,612.50
2029	35,000.00	5,775.00	40,775.00
2030	35,000.00	3,937.50	38,937.50
2031	40,000.00	2,100.00	42,100.00
	=	=	=
	<u>\$ 2,615,000.00</u>	<u>\$ 522,412.54</u>	<u>\$ 3,137,412.54</u>





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**ADDITIONAL INFORMATION**

# STUDENT ENROLLMENT PROJECTIONS

## COHORT SURVIVAL RATIO METHOD

(Includes Non-Resident Students)

Historical								Projection			
Grade	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
K	117	122	123	123	124	120	116	120	95	95	95
1	104 90%	111 95%	112 92%	115 93%	117 95%	130 105%	125 104%	113 97%	117 97%	92 97%	92 97%
2	89 93%	101 97%	115 104%	103 92%	113 98%	109 93%	134 103%	122 97%	110 97%	114 97%	90 97%
3	78 96%	93 104%	96 95%	107 93%	109 106%	121 107%	105 96%	134 100%	122 100%	110 100%	114 100%
4	85 93%	78 100%	98 105%	94 98%	106 99%	106 97%	120 99%	104 99%	132 99%	120 99%	109 99%
5	75 100%	84 99%	80 103%	93 95%	94 100%	101 95%	104 98%	117 97%	101 97%	128 97%	117 97%
6	61 117%	68 91%	88 105%	82 103%	94 101%	96 102%	106 105%	107 103%	120 103%	104 103%	132 103%
7	73 90%	59 97%	79 116%	96 109%	79 96%	100 106%	95 99%	108 102%	109 102%	122 102%	106 102%
8	73 101%	79 108%	63 107%	81 103%	92 96%	82 104%	107 107%	98 104%	112 104%	113 104%	126 104%
9	87 112%	74 101%	86 109%	62 98%	80 99%	90 98%	85 104%	112 104%	102 104%	117 104%	118 104%
10	84 100%	94 108%	79 107%	74 86%	64 103%	79 99%	96 107%	87 102%	114 102%	104 102%	120 102%
11	78 98%	90 107%	95 101%	81 103%	76 103%	66 103%	74 94%	97 101%	88 101%	115 101%	105 101%
12	84 105%	81 104%	89 99%	87 92%	82 101%	79 104%	73 111%	75 101%	98 101%	89 101%	117 101%
<b>Total</b>	<b>1,088</b>	<b>1,134</b>	<b>1,203</b>	<b>1,198</b>	<b>1,230</b>	<b>1,279</b>	<b>1,340</b>	<b>1,394</b>	<b>1,420</b>	<b>1,423</b>	<b>1,441</b>