

FISCAL YEAR 2020 BUDGET

Maplewood Richmond Heights School District



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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 2020 budget reflects the MRH mission, the four cornerstones and shared values.

BUDGET DIRECTIVE

The Board of Education approved the following budget directive for Fiscal Year 2020.

- **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.
 - Commit to ongoing professional development as a high priority.- in the District budget.
 - Continue to develop programs that focus on ensuring all students are treated with dignity.
 - To ensure educational equity by targeting resources to focus on curriculum initiatives that address overall achievement for all students
 - for college or a career,
 - improved resources for ESL,
 - Trauma-Informed Care, and
 - Response to Intervention (RTI).
 - Adhere to the District’s Comprehensive School Improvement Plan and provide every student with an equitable educational experience.

- **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 the Compensation Benefits Task Force (CBTF) during the 2019-2020 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 continued decline of supplemental funding received during 2019 – 2020**
 - Riverview Gardens Tuition
 - Title Funding (I, II, IV)
 - E-Rate

- **Recognition of potential Joe’s Place house repairs and maintenance.**

REVENUES

Local current tax revenues for FY20 are projected to increase by \$1.54M or 7.8% based upon the district's projection of assessed valuation figures for tax year 2019. As this is a year of reassessment, the assessed valuation will change. At this time, estimates are that assessed valuation will increase 24%. This increase to assessed valuation will translate into approximately \$553,000 for operations, \$69,000 for capital projects and \$920,000 for debt service.

The School District Trust Fund (Proposition C), which distributes a 1-cent statewide sales tax released \$1,176,947 to the district through May 2019. The state is cautiously optimistic that the estimated amount per WADA (\$1,009) will be realized. The statewide estimated sales tax revenue for FY20 is projected to be \$958 million or 4.4% 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 2.5%. The combination of these two factors leads to a projected \$69,700 increase in sales tax revenue for FY20.

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 FY20, the projected funding amount per Weighted ADA is \$1,220 resulting in a total funding of \$1,616,000.

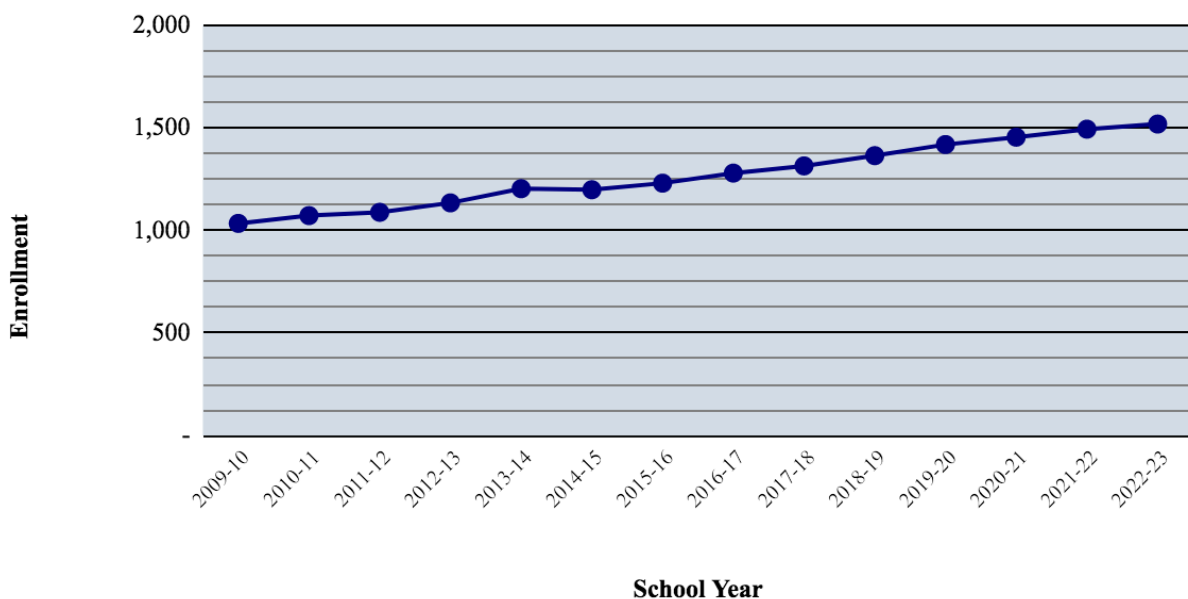
According to DESE, the appropriated statewide revenue of \$352 million for FY19 does not appear to be attainable and the appropriation used in the March 2019 payment has been lowered to \$341 million. The estimated amount per ADA at this lower appropriation level would be approximately \$408 for FY19. The statewide revenue projected for next year is \$350 million. This translates into \$409 per ADA or \$533,000, a 2.5% increase over the prior year for FY20. 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 2020 Budget is the continued increase in enrollment throughout the District. This increase in the student population has required the addition of teaching and support staff positions each year. MRH is budgeting to add 6.6 FTE for FY20.

Beginning in 2010-11 the Early Childhood Center experienced its first Kindergarten cohort size of 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, the first to reach 100+ students, has remained relatively stable through the years, sustaining between 90-98% of its enrollment through 2018-19. The 2015-16 Kindergarten cohort of 124 students grew to 134 students in 2017-18 but has now stabilized at 126 students in 2018-19. Grades K-8 each have over 100 students. The district student population is projected to surpass 1,400 students in School Year 2019-20. The District continues to think strategically about the best use of current spaces to accommodate its increased student population. The Early Childhood Center was expanded and renovated, in the summer of 2017, to accommodate the addition of the 2nd grade for the 2017-18 school year. This 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 2020 Budget:

- The District's medical insurance premiums will increase apx. 15%. This trend is expected to continue at least for the next several years. Additional budget dollars have been allocated to the Employee Benefits budgets to reflect this expected increase.
- Staffing has been increased to add a section of 6th grade bringing the total number of sections to six. Staffing has also been added in foreign language, High School Math, as well as other key areas in support of the district's Response to Intervention (RTI).
- The Board of Education has committed to provide financial support for students in need who are enrolled in dual credit courses. For FY20, \$10,000 has been allocated for this purpose.
- Facilities projects, as outlined in the 5 year capital projects plan, have been budgeted for FY20. The projects will be prioritized and completed incrementally throughout the fiscal year.
- The Board of Education will be spending the year studying the concept of equity and its application to education to become stronger leaders of the district.
- The technology department has budgeted to replace the interactive projectors in selected areas throughout the district. Additionally, teacher laptops and staff desktop computers are being refreshed based on the technology lifecycle management plan. Finally, student laptops (Chromebooks) are being refreshed, as planned, in grades 7, 9 and 11.
- Buildings & Grounds will be completing restoration work on the elementary school roof that was begun in FY19. Work on this project was budgeted across two fiscal years, FY19 & FY20 with the major portion appearing in the FY20 Budget.

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 2019 is not yet complete, indications are that the District will finish with operating fund balances at or above 32%. Fiscal Year 2020 is budgeted to end with operating fund balances at or near 31%.

The Board of Education and Administration will continue to monitor expenditures, budget conservatively, and implement strategic budget reductions, if 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 strong fiscal practices were further confirmed by Standard and Poor's in their FY19 review of the District's finances when they assigned an AA-/Stable rating to the District's refunding bonds. They indicated that "Despite recent increases in expenditures, the district has maintained a trend of stable operations and strong reserves. We anticipate that the district's primary challenges over the next few years will stem from increased staffing needs related to enrollment growth. However, we believe the district's tax base growth, strong available reserve position, and conservative budgeting will aid in offsetting these increases. As a result, we anticipate that the district will maintain its trend of stable financial performance and its strong cash reserve position" (Standards & Poor's, 2019).

BUDGET SUMMARY

BUILDING & DEPARTMENT 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 and administrator salaries. The benefits budget has been increased due to the increased cost of medical insurance. Additionally, one full time reading specialist position has been added and a TA position has been eliminated.

2016	2017	2018	2019	2020	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

Expenditures by Object

Salaries	\$ 1,823,720	\$ 2,049,464	\$ 2,628,324	\$ 2,698,942	\$ 2,739,487	\$ 40,546	1.5%
Benefits	439,822	558,551	738,315	803,450	868,059	64,608	8.0%
Purchased Service	75,333	44,435	130,947	104,394	131,375	26,981	25.8%
Supplies	<u>72,064</u>	<u>59,972</u>	<u>110,649</u>	<u>84,410</u>	<u>104,218</u>	<u>19,808</u>	23.5%
	\$ 2,410,939	\$ 2,712,422	\$ 3,608,235	\$ 3,691,196	\$ 3,843,139	\$ 151,943	4.1%

ELEMENTARY

Decreases to the salary budget are due to staffing adjustments due to retirement and resignations. Teachers advanced on the salary schedule and staff and administrator salaries were increased 2.5%. Additionally, .5 FTE has been added to support the district's seed to table program to allow smaller class sizes in art, music and pe. One FTE has been added to the grade 5-6 loop to support the increased enrollment trend. This additional grade level teacher will add a sixth section to grade 6 for the 2019-20 school year.

Overall, the elementary budgets are comparable to FY19. Decreases noted in purchased services are related to decreased budgets in certified substitutes and Title funding.

2016	2017	2018	2019	2020	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

Expenditures by Object

Salaries	\$ 2,259,840	\$ 2,440,888	\$ 2,286,808	\$ 2,431,414	\$ 2,425,155	\$ (6,259)	-0.3%
Benefits	656,333	658,119	623,146	720,830	753,596	32,766	4.5%
Purchased Service	180,629	181,280	153,770	165,257	122,400	(42,857)	-25.9%
Supplies	<u>66,077</u>	<u>86,452</u>	<u>75,750</u>	<u>77,930</u>	<u>76,600</u>	<u>(1,330)</u>	-1.7%
	\$ 3,162,879	\$ 3,366,740	\$ 3,139,474	\$ 3,395,431	\$ 3,377,751	\$ (17,680)	-0.5%

MIDDLE SCHOOL

The Increase to the salary budget is due to the Assistant Principal position being allocated fully to the middle school as well as the movement of teachers on the salary schedule and a 2.5% increase to administrator support staff salaries. The benefits budget has been increased due to the increased cost of medical insurance. Foreign language has been increased .42 FTE making the part-time position added last year, full time to support the Middle School's growing foreign language program and to provide additional elective options for a greater number of students.

The greatest expense for the Middle School continues to be support for their metaphor, "School as Expedition".

	2016	2017	2018	2019	2020	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
Expenditures by Object							
Salaries	\$ 848,159	\$ 981,696	\$ 1,001,341	\$ 1,056,520	\$ 1,173,076	\$ 116,556	11.0%
Benefits	221,245	250,764	273,807	313,857	349,092	35,235	11.2%
Purchased Service	119,299	139,395	151,606	139,317	157,766	18,449	13.2%
Supplies	<u>24,513</u>	<u>27,576</u>	<u>33,517</u>	<u>20,089</u>	<u>22,263</u>	<u>2,174</u>	10.8%
	\$ 1,213,216	\$ 1,399,431	\$ 1,460,271	\$ 1,529,783	\$ 1,702,197	\$ 172,414	11.3%

HIGH SCHOOL

The increase to salary budget is due to the movement of teachers on the salary schedule and a 2.5% increase to support staff salaries. One additional administrative position and one additional math teacher have been added to the HS for FY20. Together, with teacher movement on the salary schedule, salary increases at the HS are 5.6%. The benefits budget has been increased due to the increased cost of medical insurance.

\$10,000 has again been added to provide financial support for students in need who are enrolled in dual credit courses. The purchased services and supplies budgets remain similar to FY19.

	2016	2017	2018	2019	2020	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
Expenditures by Object							
Salaries	\$ 2,227,274	\$ 2,209,078	\$ 2,240,151	\$ 2,308,695	\$ 2,438,560	\$ 129,865	5.6%
Benefits	540,592	550,316	566,541	620,380	671,316	50,935	8.2%
Purchased Service	81,583	79,210	88,832	94,846	88,273	(6,573)	-6.9%
Supplies	<u>55,493</u>	<u>66,794</u>	<u>57,736</u>	<u>65,794</u>	<u>69,608</u>	<u>3,814</u>	5.8%
	\$ 2,904,942	\$ 2,905,399	\$ 2,953,261	\$ 3,089,716	\$ 3,267,757	\$ 178,041	5.8%

STUDENT SUCCESS CENTER

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

2016	2017	2018	2019	2020	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

Expenditures by Object

Salaries	\$ 265,316	\$ 296,841	\$ 305,863	\$ 314,749	\$ 323,437	\$ 8,688	2.8%
Benefits	71,182	75,221	83,797	89,449	93,713	4,265	4.8%
Purchased Service	7,437	9,588	11,779	11,350	16,800	5,450	48.0%
Supplies	<u>5,404</u>	<u>9,032</u>	<u>9,846</u>	<u>11,950</u>	<u>11,150</u>	<u>(800)</u>	-6.7%
	\$ 349,339	\$ 390,682	\$ 411,285	\$ 427,498	\$ 445,100	\$ 17,603	4.1%

BOARD OF EDUCATION

The Board of Education budget covers items such as legal fees, election fees, professional development and community engagement. Additional funds have been added for FY20 to support the District's equity work. Expenses are monitored closely by the board.

2016	2017	2018	2019	2020	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

Expenditures by Object

Purchased Service	18,611	34,187	46,262	53,220	75,635	22,415	42.1%
Supplies	<u>433</u>	<u>114</u>	<u>157</u>	<u>1,330</u>	<u>1,500</u>	<u>170</u>	12.8%
	\$ 19,044	\$ 34,302	\$ 46,419	\$ 54,550	\$ 77,135	\$ 22,585	41.4%

SUPERINTENDENT

The superintendent budget increase is due to planned salary and benefit increases for certified and support staff. Purchased service and supply budgets have been adjusted to include the annual administrator retreat.

2016	2017	2018	2019	2020	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

Expenditures by Object

Salaries	\$ 217,474	\$ 227,679	\$ 241,288	\$ 246,939	\$ 261,306	\$ 14,367	5.8%
Benefits	63,224	48,939	52,064	52,340	59,980	7,640	14.6%
Purchased Service	45,684	25,277	31,585	45,050	45,415	365	0.8%
Supplies	<u>1,576</u>	<u>1,957</u>	<u>2,146</u>	<u>2,500</u>	<u>4,500</u>	<u>2,000</u>	80.0%
	\$ 327,958	\$ 303,852	\$ 327,082	\$ 346,829	\$ 371,201	\$ 24,372	7.0%

COMMUNICATIONS

Changes to salary and benefits budgets are reflective of planned salary and benefits increases. Purchased Service has remained increased in FY20 to include potential for professional consultancy over the course of the year.

2016	2017	2018	2019	2020	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

Expenditures by Object

Salaries	\$ 101,032	\$ 107,074	\$ 112,924	\$ 117,343	\$ 120,264	\$ 2,921	2.5%
Benefits	24,022	26,247	29,541	30,978	32,846	1,868	6.0%
Purchased Service	54,680	34,761	18,203	65,659	67,690	2,031	3.1%
Supplies	<u>12,106</u>	<u>19,230</u>	<u>19,913</u>	<u>13,150</u>	<u>10,801</u>	<u>(2,349)</u>	-17.9%
	\$ 191,840	\$ 187,313	\$ 180,581	\$ 227,130	\$ 231,601	\$ 4,471	2.0%

BUSINESS OFFICE

This budget is inclusive of salaries and benefits for business services personnel, district insurances, consultants, as well as costs for the annual audit and professional development. The decrease in benefits is due to workman's comp and unemployment insurance being lower in FY20. We are also holding an amount in reserve for contingencies should they be needed over the course of the fiscal year.

2016	2017	2018	2019	2020	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

Expenditures by Object

Salaries	\$ 213,525	\$ 177,698	\$ 165,535	\$ 235,260	\$ 242,543	\$ 7,283	3.1%
Benefits	135,418	132,351	165,072	188,420	181,266	(7,154)	-3.8%
Purchased Service	148,994	239,921	221,852	271,300	262,200	(9,100)	-3.4%
Supplies	<u>5,769</u>	<u>6,124</u>	<u>6,692</u>	<u>6,500</u>	<u>7,000</u>	<u>500</u>	7.7%
	\$ 503,705	\$ 556,095	\$ 559,151	\$ 701,480	\$ 693,009	\$ (8,472)	-1.2%

TECHNOLOGY

Increases to the salaries budget have occurred due to a 2.5% increase to support staff salaries. The decrease in purchased service is due to recoding instructional subscriptions to supply and redistributing some, to the buildings. Supplies budgets have increased due to re-coding of purchased services expenses to supplies per the DESE accounting manual. Capital outlay has increased to replace computers for the Graphic Arts Department.

2016	2017	2018	2019	2020	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

Expenditures by Object

Salaries	\$ 408,722	\$ 351,864	\$ 380,517	\$ 338,632	\$ 346,306	\$ 7,674	2.3%
Benefits	102,589	87,646	95,102	88,006	93,282	5,276	6.0%
Purchased Service	303,982	301,254	274,846	278,511	92,532	(185,979)	-66.8%
Supplies	39,981	181,102	138,511	133,624	299,721	166,097	124.3%
Capital Outlay	<u>327,543</u>	<u>222,729</u>	<u>266,809</u>	<u>164,879</u>	<u>208,034</u>	<u>43,156</u>	26.2%
	\$ 1,182,816	\$ 1,144,594	\$ 1,155,784	\$ 1,003,652	\$ 1,039,875	\$ 36,223	3.6%

BUILDINGS & GROUNDS

The increase in capital expense is due to the elementary roofing project, proposed vehicle purchases and B&G equipment. The increase in purchased services is mainly due to consultant services throughout the district of \$50,000. The decrease in supplies is due to the re-coding of some furniture expenditures to capital outlay. Increases to the purchased services budgets are related to the increased costs for the upkeep of facilities.

2016	2017	2018	2019	2020	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

Expenditures by Object

Salaries	\$ 883,102	\$ 911,941	\$ 929,307	\$ 951,816	\$ 981,130	\$ 29,314	3.1%
Benefits	246,233	250,389	264,409	306,179	322,856	16,677	5.4%
Purchased Service	231,337	250,776	269,106	319,539	382,670	63,131	19.8%
Supplies	187,250	169,252	184,421	249,211	236,075	(13,136)	-5.3%
Capital Outlay	<u>442,223</u>	<u>3,931,568</u>	<u>4,834,536</u>	<u>285,539</u>	<u>430,356</u>	<u>144,817</u>	50.7%
	\$ 1,990,144	\$ 5,513,926	\$ 6,481,779	\$ 2,112,283	\$ 2,353,086	\$ 240,803	11.4%

TRANSPORTATION

Salaries and benefits budgets have increased due to a 2.5% increase to support staff salaries and an 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. Purchased services increases are due to increased cost for transporting students under McKinney-Vento.

	2016	2017	2018	2019	2020	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
Expenditures by Object							
Salaries	\$ 160,383	\$ 174,303	\$ 183,658	\$ 194,816	\$ 205,800	\$ 10,984	5.6%
Benefits	44,856	49,910	50,961	58,546	64,415	5,870	10.0%
Purchased Service	251,650	145,682	178,048	167,097	200,500	33,403	20.0%
Supplies	<u>30,549</u>	<u>21,209</u>	<u>20,427</u>	<u>37,100</u>	<u>31,400</u>	<u>(5,700)</u>	-15.4%
	\$ 487,438	\$ 400,704	\$ 433,093	\$ 457,559	\$ 502,115	\$ 44,556	9.7%

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.

	2016	2017	2018	2019	2020	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
Expenditures by Object							
Purchased Service	75,738	94,883	108,195	71,056	88,168	17,112	24.1%
Supplies	<u>359,297</u>	<u>352,189</u>	<u>383,790</u>	<u>424,000</u>	<u>407,900</u>	<u>(16,100)</u>	-3.8%
	\$ 435,036	\$ 447,072	\$ 491,985	\$ 495,056	\$ 496,068	\$ 1,012	0.2%

ASSISTANT SUPERINTENDENT

The assistant superintendent budget includes expenses related to the operation of the office of the superintendent such as meeting expenses, professional dues and memberships, and costs associated with the recruitment and hiring of personnel. Changes to salary and benefits budgets are reflective of planned salary and benefits increases.

	2016	2017	2018	2019	2020	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
Expenditures by Object							
Salaries	\$ 248,537	\$ 265,509	\$ 297,243	\$ 281,919	\$ 291,481	\$ 9,562	3.4%
Benefits	59,182	59,837	72,266	72,330	79,972	7,642	10.6%
Purchased Service	11,829	15,272	15,712	25,009	17,750	(7,259)	-29.0%
Supplies	<u>696</u>	<u>138</u>	<u>1,274</u>	<u>7,500</u>	<u>8,000</u>	<u>500</u>	<u>6.7%</u>
	\$ 320,244	\$ 340,756	\$ 386,495	\$ 386,758	\$ 397,203	\$ 10,445	2.7%

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, Advanced Placement (AP), Star 360, etc. and the district data warehouse, Educlimber.

2016	2017	2018	2019	2020	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

Expenditures by Object

Salaries	\$ 56,293	\$ 70,000	\$ 72,548	\$ 74,652	\$ 76,892	\$ 2,240	3.0%
Benefits	13,986	17,382	18,284	19,395	20,508	1,113	5.7%
Purchased Service	16,371	269	2,402	2,100	2,499	399	19.0%
Supplies	<u>18,411</u>	<u>53,443</u>	<u>23,763</u>	<u>49,729</u>	<u>64,733</u>	<u>15,004</u>	30.2%
	\$ 105,061	\$ 141,093	\$ 116,998	\$ 145,877	\$ 164,632	\$ 18,755	12.9%

CURRICULUM DEVELOPMENT

Purchased services accounts have increased due to Title I Consultant Fee in FY20. Supplies have decreased due to FY19 having new textbook adoptions in the area of science. Salaries and benefits accounts are due to increased stipends for curriculum writing.

2016	2017	2018	2019	2020	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

Expenditures by Object

Salaries	\$ 46,601	\$ 20,984	\$ 25,041	\$ 65,000	\$ 74,450	\$ 9,450	14.5%
Benefits	7,514	3,347	3,922	10,776	11,875	1,099	10.2%
Purchased Service	155,615	61,506	69,715	57,400	84,050	26,650	46.4%
Supplies	<u>32,390</u>	<u>28,919</u>	<u>63,374</u>	<u>88,375</u>	<u>71,343</u>	<u>(17,033)</u>	-19.3%
	\$ 242,120	\$ 114,756	\$ 162,052	\$ 221,551	\$ 241,718	\$ 20,167	9.1%

PROFESSIONAL DEVELOPMENT

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

2016	2017	2018	2019	2020	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

Expenditures by Object

Salaries	\$ -	\$ 8,628	\$ 15,467	\$ 35,300	\$ 26,580	\$ (8,720)	-24.7%
Benefits	-	2,226	2,467	5,635	4,239	(1,396)	-24.8%
Purchased Service	9,343	82,912	96,444	227,200	225,875	(1,325)	-0.6%
Supplies	=	<u>2,094</u>	<u>1,987</u>	<u>11,900</u>	<u>11,300</u>	<u>(600)</u>	-5.0%
	\$ 9,343	\$ 95,861	\$ 116,365	\$ 280,035	\$ 267,994	\$ (12,041)	-4.3%

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 boys golf for 2019-20 school year. This change has added one head coach and one assistant coach.

2016	2017	2018	2019	2020	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

Expenditures by Object

Salaries	\$ 80,569	\$ 90,440	\$ 99,424	\$ 113,330	\$ 121,760	\$ 8,430	7.4%
Benefits	15,611	18,852	20,621	18,816	21,965	3,149	16.7%
Purchased Service	51,139	33,573	43,462	57,600	51,120	(6,480)	-11.3%
Supplies	9,608	25,440	15,525	23,481	21,100	(2,381)	-10.1%
Capital Outlay	<u>1,949</u>	=	<u>4,368</u>	<u>1,819</u>	<u>2,500</u>	<u>681</u>	37.4%
	\$ 158,875	\$ 168,306	\$ 183,400	\$ 215,046	\$ 218,445	\$ 3,399	1.6%

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, near or, at the anticipated revenue from fundraisers and donations to programs.

2016	2017	2018	2019	2020	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

Expenditures by Object

Salaries	\$ 1,500	\$ -	\$ 50,250	\$ 52,650	\$ 55,800	\$ 3,150	6.0%
Benefits	239	-	8,438	9,107	8,902	(205)	-2.3%
Purchased Service	-	-	2,000	1,000	-	(1,000)	-100.0%
Supplies	<u>162,872</u>	<u>136,918</u>	<u>178,314</u>	<u>125,300</u>	<u>103,550</u>	<u>(21,750)</u>	-17.4%
	\$ 164,611	\$ 136,918	\$ 239,002	\$ 188,057	\$ 168,252	\$ (19,805)	-10.5%

FUND BALANCES SUMMARY BY FUND

GENERAL FUND	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
Beginning Fund Balance	\$ 2,615,218	\$ 3,099,912	\$ 5,151,343	\$ 6,395,768	\$ 6,823,586	\$ 427,818	
Plus: Revenues	\$ 14,534,441	\$ 16,368,425	\$ 17,089,379	\$ 17,224,087	\$ 17,896,156	\$ 672,069	3.9%
Less: Expenditures	<u>7,041,905</u>	<u>7,301,070</u>	<u>7,480,740</u>	<u>8,189,122</u>	<u>8,441,431</u>	<u>252,309</u>	3.1%
Surplus/(Deficit)	\$ 7,492,536	\$ 9,067,355	\$ 9,608,639	\$ 9,034,966	\$ 9,454,725	\$ 419,759	
Transfers In	\$ -	\$ 88,867	\$ 126,290	\$ 145,383	\$ 186,875		
Transfers Out	<u>\$ 7,007,842</u>	<u>\$ 7,104,791</u>	<u>\$ 8,490,504</u>	<u>\$ 8,752,531</u>	<u>\$ 9,633,840</u>		
Ending Fund Balance	\$ 3,099,912	\$ 5,151,343	\$ 6,395,768	\$ 6,823,586	\$ 6,831,347	\$ 7,760	

TEACHERS FUND

Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Plus: Revenues	\$ 3,028,874	\$ 3,134,130	\$ 3,124,444	\$ 3,516,635	\$ 3,404,288	\$ (112,347)	-3.2%
Less: Expenditures	<u>9,566,716</u>	<u>10,132,572</u>	<u>11,050,724</u>	<u>11,665,026</u>	<u>12,229,974</u>	<u>564,948</u>	4.8%
Surplus/(Deficit)	\$ (6,537,842)	\$ (6,998,442)	(7,926,279)	(8,148,391)	\$ (8,825,686)	\$ (677,295)	
Transfers In	\$ 6,537,842	\$ 6,998,442	\$ 7,926,279	\$ 8,148,391	\$ 8,825,686		
Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Ending Fund Balance	\$ -	\$ (0)	\$ -	\$ -	\$ 0	\$ 0	

DEBT SERVICE FUND

Beginning Fund Balance	\$ 2,878,074	\$ 3,460,029	\$ 4,087,294	\$ 5,042,612	\$ 3,761,896	\$ (1,280,716)	
Plus: Revenues	\$ 12,891,289	\$ 9,190,304	\$ 4,311,926	\$ 11,539,458	\$ 5,219,687	\$ (6,319,771)	-54.8%
Less: Expenditures	<u>12,309,334</u>	<u>8,563,040</u>	<u>3,356,609</u>	<u>12,820,173</u>	<u>4,419,113</u>	<u>(8,401,061)</u>	-65.5%
Surplus/(Deficit)	\$ 581,955	\$ 627,265	\$ 955,318	(1,280,716)	\$ 800,574	\$ 2,081,290	
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Ending Fund Balance	\$ 3,460,029	\$ 4,087,294	\$ 5,042,612	\$ 3,761,896	\$ 4,562,470	\$ 800,574	

CAPITAL PROJECTS	2016	2017	2018	2019	2020	Increase/	Percent
FUND	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
Beginning Fund Balance	\$ 48,464	\$ 6,205,721	\$ 4,809,568	\$ 79,770	\$ 47,212	\$ (32,558)	
Plus: Revenues	\$ 6,588,678	\$ 2,878,781	\$ 303,092	\$ 303,193	\$ 368,000	\$ 64,807	21.4%
Less: Expenditures	<u>901,420</u>	<u>4,292,416</u>	<u>5,470,825</u>	<u>794,507</u>	<u>1,036,222</u>	<u>241,714</u>	30.4%
Surplus/(Deficit)	\$ 5,687,257	\$ (1,413,634)	\$ (5,167,733)	\$ (491,315)	\$ (668,222)	\$ (176,907)	
Transfers In	\$ 470,000	\$ 17,481	\$ 437,935	\$ 458,756	\$ 621,010		
Transfers Out	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>		
Ending Fund Balance	\$ 6,205,721	\$ 4,809,568	\$ 79,770	\$ 47,212	\$ 0	\$ (47,212)	

TOTAL - ALL FUNDS

Beginning Fund Balance	\$ 5,541,756	\$ 12,765,662	\$ 14,048,205	\$ 11,518,150	\$ 10,632,694	\$ (885,456)	
Plus: Revenues	\$ 37,043,282	\$ 31,571,641	\$ 24,828,842	\$ 32,583,373	\$ 26,888,131	\$ (5,695,242)	-17.5%
Less: Expenditures	<u>29,819,376</u>	<u>30,289,097</u>	<u>27,358,897</u>	<u>33,468,828</u>	<u>26,126,739</u>	<u>(7,342,089)</u>	-21.9%
Surplus/(Deficit)	\$ 7,223,906	\$ 1,282,543	\$ (2,530,055)	\$ (885,456)	\$ 761,392	\$ 1,646,848	
Transfers In	\$ 7,007,842	\$ 7,104,791	\$ 8,490,504	\$ 8,752,531	\$ 9,633,571		
Transfers Out	<u>\$ 7,007,842</u>	<u>\$ 7,104,791</u>	<u>\$ 8,490,504</u>	<u>\$ 8,752,531</u>	<u>\$ 9,633,840</u>		
Ending Fund Balance	<u>\$ 12,765,662</u>	<u>\$ 14,048,205</u>	<u>\$ 11,518,150</u>	<u>\$ 10,632,694</u>	<u>\$ 11,393,817</u>	\$ 761,123	

OPERATING FUNDS SUMMARY - PROJECTIONS

OPERATING FUNDS CHART

Budget Summary Operating Funds

	ACTUALS			BUDGET		PROJECTION		
	2016	2017	2018	2019	2020	2021	2022	2023
Revenues Sources								
Local Revenue	\$ 15,048,991	\$17,026,285	\$17,951,253	\$18,207,745	\$19,052,200	\$ 19,052,200	\$ 19,052,200	\$ 19,052,200
County Revenue	177,357	179,072	193,404	191,826	190,500	190,500	190,500	190,500
State Revenue	1,476,095	1,594,039	1,660,094	1,786,832	1,715,555	1,715,555	1,715,555	1,715,555
Federal Revenue	843,596	780,311	663,992	670,699	644,189	644,189	644,189	644,189
Non-Current Revenue	7,946	3,177	836	5,958	1,000	1,000	1,000	1,000
Revenue from Other LEA's	217,210	201,610	42,313	179,880	65,000	65,000	65,000	65,000
	=	=	=	=	=	=	=	=
Total Revenues	\$ 17,771,197	\$19,784,494	\$20,511,892	\$21,042,941	\$21,668,444	21,668,444	\$ 21,668,444	\$ 21,668,444
Expenditure Category								
Salaries	\$ 10,492,703	\$11,020,728	\$11,640,726	\$12,161,493	\$12,579,774	\$ 12,894,000	\$ 13,216,000	\$ 13,546,000
Benefits	2,804,553	2,940,480	3,217,601	3,584,276	3,837,858	3,991,000	4,151,000	4,276,000
Purchased Services	1,920,223	1,918,180	2,038,176	2,328,009	2,349,841	2,350,000	2,350,000	2,350,000
Supplies	1,389,878	1,552,083	1,634,698	1,777,970	1,903,931	1,904,000	1,904,000	1,904,000
Capital Outlay	450,980	492,670	416,246	429,204	654,929	655,000	655,000	655,000
Long & Short Term Debt	42,121	43,431	320,021	334,171	334,081	334,000	334,000	334,000
	=	=	=	=	=	=	=	=
Total Expenditures	\$ 17,100,458	\$17,967,572	\$19,267,468	\$20,615,122	\$21,660,415	\$ 22,128,000	\$ 22,610,000	\$ 23,065,000
Surplus/(Deficit)	\$ 670,739	\$ 1,816,922	\$ 1,244,425	\$ 427,818	\$ 8,029	\$ (459,556)	\$ (941,556)	\$ (1,396,556)
Beginning Fund Balance, July 1	\$ 2,663,682	\$ 3,334,421	\$ 5,151,343	\$ 6,395,768	\$ 6,823,586	\$ 6,831,615	\$ 6,372,059	\$ 5,430,503
Ending Fund Balance, June 30	\$ 3,334,421	\$ 5,151,343	\$ 6,395,768	\$ 6,823,586	\$ 6,831,615	\$ 6,372,059	\$ 5,430,503	\$ 4,033,947
Fund Balance as Percent of Expenditures:	19.5%	28.7%	33.2%	33.1%	31.5%	28.8%	24.0%	17.5%

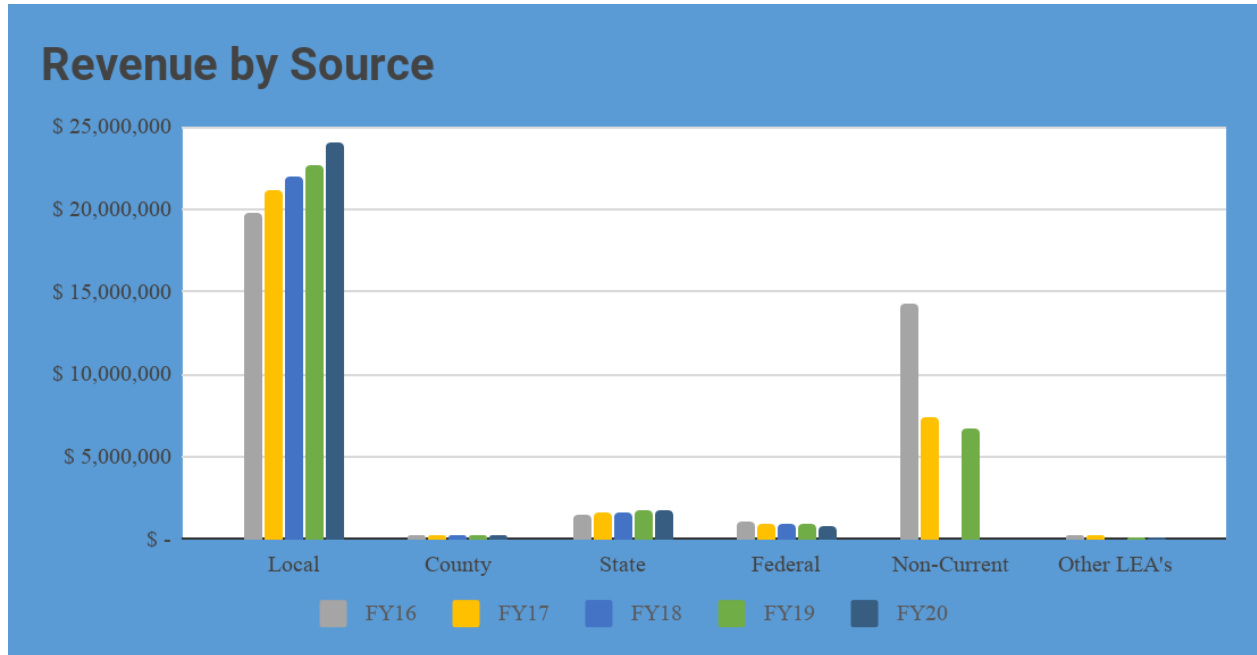
REVENUE BY SOURCE

Total revenues for FY 20 are projected to be \$26.8 million. The following chart and graphs shows the distribution of the prior year actual, current budget and projected budget by revenue source.

2016	2017	2018	2019	2020	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

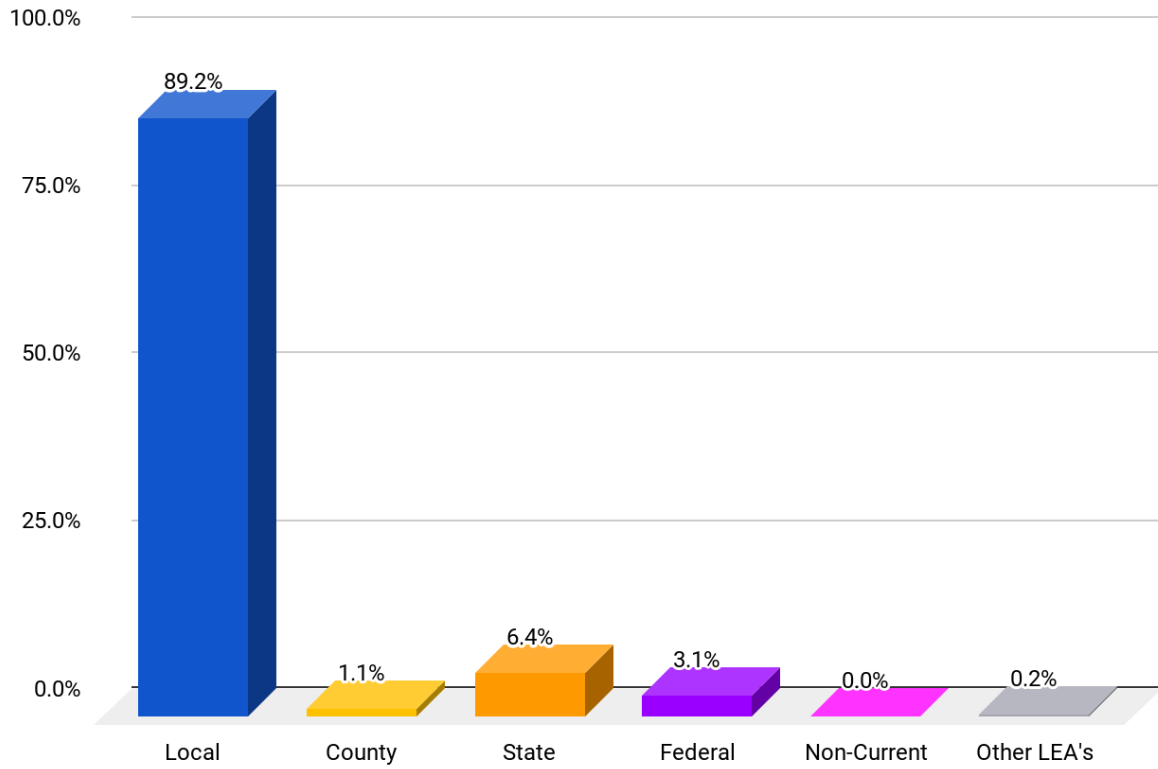
Revenues Sources

Local Revenue	\$ 19,769,280	\$ 21,108,441	\$ 21,929,196	\$ 22,653,887	\$ 23,991,200	\$ 1,337,313	5.9%
County Revenue	271,851	271,249	294,342	287,154	285,500	(1,654)	-0.6%
State Revenue	1,476,095	1,594,039	1,660,094	1,786,832	1,715,555	(71,277)	-4.0%
Federal Revenue	1,080,899	1,018,125	902,061	909,662	829,876	(79,786)	-8.8%
Non-Current Revenue	14,227,946	7,378,177	836	6,765,958	1,000	(6,764,958)	-100.0%
Revenue from Other LEA's	<u>217,210</u>	<u>201,610</u>	<u>42,313</u>	<u>179,880</u>	<u>65,000</u>	<u>(114,880)</u>	<u>-63.9%</u>
Total Revenues	\$ 37,043,282	\$ 31,571,641	\$ 24,828,842	\$ 32,583,373	\$ 26,888,131	\$ (5,695,242)	-17.5%



The District relies heavily upon local property taxes to support its operation. This following graph indicates 89.2% of all revenue is derived from local sources.

FY2020 REVENUE



EXPENDITURES BY OBJECT

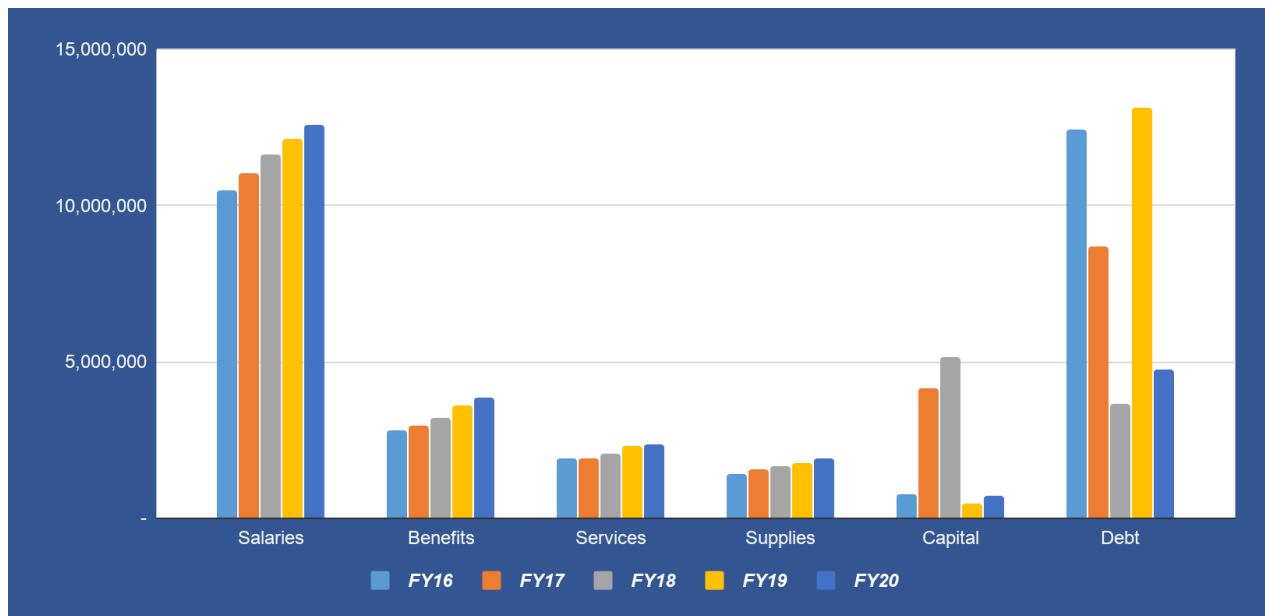
The decrease in expenditures for FY20 are directly related to the refunding of Series 2011 and 2010B bonds. These refundings resulted in the pay down of \$8.7 million in long term debt in FY19.

2016	2017	2018	2019	2020	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

Expenditures by Object

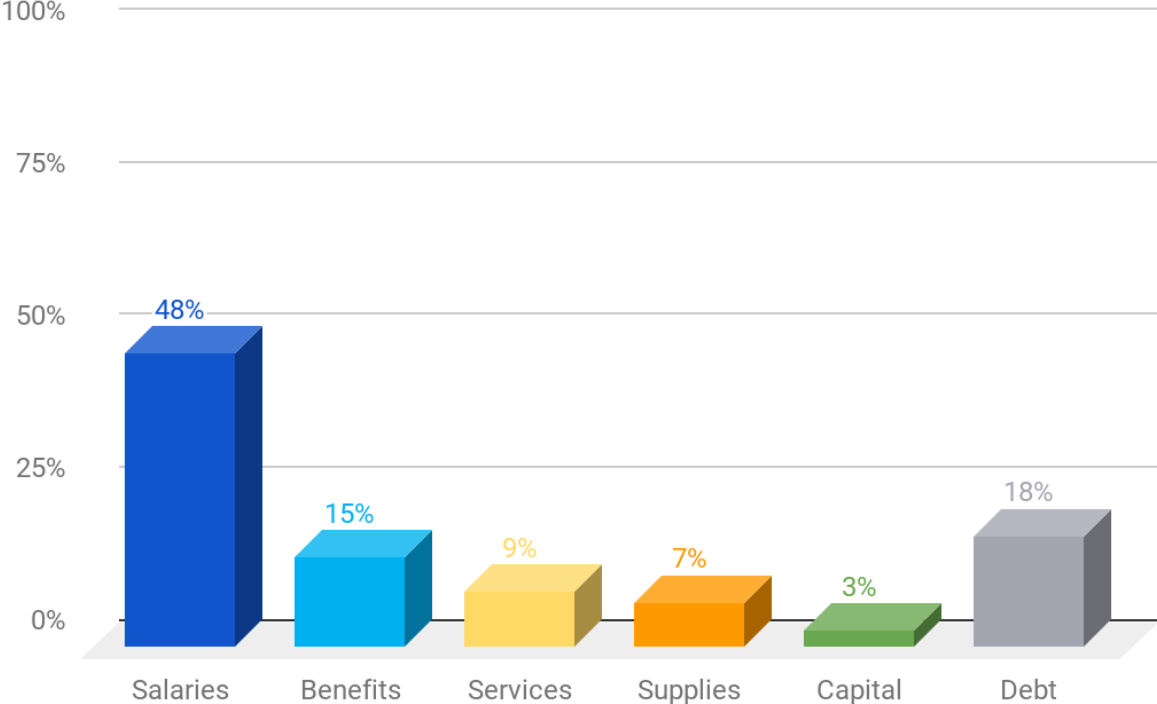
Salaries	\$ 10,492,703	\$ 11,020,728	\$ 11,640,726	\$ 12,161,493	\$ 12,579,774	\$ 418,281	3.4%
Benefits	2,804,553	2,940,480	3,217,601	3,584,276	3,837,858	253,582	7.1%
Purchased Service	1,920,223	1,918,180	2,038,176	2,328,009	2,349,841	21,833	0.9%
Supplies	1,389,878	1,552,083	1,634,698	1,777,970	1,903,931	125,961	7.1%
Capital Outlay	771,714	4,174,952	5,151,067	462,736	702,140	239,404	51.7%
Long & Short Term Debt	<u>12,440,305</u>	<u>8,682,674</u>	<u>3,676,630</u>	<u>13,154,345</u>	<u>4,753,194</u>	<u>(8,401,151)</u>	-63.9%
	\$ 29,819,376	\$ 30,289,097	\$ 27,358,897	\$ 33,468,828	\$ 26,126,739	\$ (7,342,089)	-21.9%

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



This graph illustrates that when examining all funds, including Debt Service, Salaries and Benefits represent 63% of all budgeted expenditures.

FY20 Expenditures



BUDGET SUMMARY BY FUND

	General Funds					Capital Projects Funds			All Funds
	Incidental	Food Service	Student Activity	Teachers Fund	Debt Service Fund	Bond Issue	Capital Projects	COPS	
Revenues Sources									
Local Revenue	\$ 16,362,400	\$ 232,000	\$ 100,000	\$ 1,994,800	\$ 4,939,000	\$ -	\$ 363,000	\$ -	\$ 23,991,200
County Revenue	175,000	-	-	10,500	95,000	-	5,000	-	285,500
State Revenue	608,000	5,000	-	1,102,555	-	-	-	-	1,715,555
Federal Revenue	27,856	354,900	-	261,433	185,687	-	-	-	829,876
Non-Current Revenue	1,000	-	-	-	-	-	-	-	1,000
Revenue from Other LEA's	30,000	-	-	35,000	-	-	-	-	65,000
	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 17,204,256	\$ 591,900	\$ 100,000	\$ 3,404,288	\$ 5,219,687	\$ -	\$ 368,000	\$ -	\$ 26,888,131
Expenditure Programs									
Elementary	\$ 331,323	\$ -	\$ -	\$ 4,241,376	\$ -	\$ -	\$ -	\$ -	\$ 4,572,699
Middle School	223,268	-	-	954,869	-	-	-	-	1,178,137
High School	228,352	-	-	2,746,619	-	-	-	-	2,974,970
Summer School	30,700	-	-	64,535	-	-	-	-	95,235
Gifted	5,695	-	-	200,077	-	-	-	-	205,772
Special Education	35,000	-	-	21,000	-	-	-	-	56,000
Supplemental Instruction	133,240	-	-	350,644	-	-	-	-	483,884
Bilingual	2,000	-	-	120,984	-	-	-	-	122,984
Co-Curricular Activities	-	-	100,000	64,702	-	-	-	-	164,702
Athletics	65,220	-	-	140,725	-	-	2,500	-	208,445
Contracted Educational Services	30,000	-	-	25,000	-	-	-	-	55,000
	-	-	-	-	-	-	-	-	-
Subtotal - Instruction	\$ 1,084,798	\$ -	\$ 100,000	\$ 8,930,530	\$ -	\$ -	\$ 2,500	\$ -	\$ 10,117,828
Attendance & Social Work Services	\$ 143,857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,857
Guidance Services	212,611	-	-	570,607	-	-	-	-	783,217
Health Services	194,142	-	-	-	-	-	650	-	194,792
Support Services - Instructional Staff	332,195	-	-	117,144	-	-	-	-	449,339
Educational Media Services	25,400	-	-	219,515	-	-	-	-	244,915
Other Support Services - Instructional	-	-	-	92,752	-	-	-	-	-
Board of Education Services	184,335	-	-	-	-	-	-	-	184,335
Executive Administration Services	166,594	-	-	432,517	-	-	-	-	599,111
	42,525	-	-	71,140	-	-	-	-	113,665
Building Level Administration	357,325	-	-	1,160,936	-	-	-	-	1,518,261
Business Support Services	-	-	-	-	-	-	-	-	-
Fiscal Services	465,699	-	-	71,142	-	-	-	-	536,840
Operation & Maintenance of Plant	2,423,148	-	-	-	-	-	430,356	-	2,853,504

ESTIMATED REVENUES

REVENUE ASSUMPTIONS AND TRENDS

Local property taxes, sales taxes and the state foundation formula accounts for **90%** 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 the 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 that 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	182,062,680	96,841,510	33,935,310	4,881,340	(19,967,850)	297,752,990	0.0%
2020	222,465,180	129,696,240	33,935,310	4,881,340	(22,497,140)	368,480,930	23.8%

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 2019 is a year of reassessment the county will be reassessing property. The assessed valuation for FY20 has increased 24%.

Besides assessment growth (limited to CPI), 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 from 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 2020.

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
2020	265,100	2,793,600	0	3,058,700

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 tax 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	\$ 4.7002	\$ 4.8464	\$ 5.5041	\$ 1.3500	\$ 6.1911	0.7%
2020	\$ 4.0400	\$ 3.6455	\$ 5.5041	\$ 1.3500	\$ 5.4293	-12.3%

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

	Incidental	Teachers	Debt Service	Capital Projects
Adjusted Tax Levy				
FY18	\$ 4.6996	\$ - .00	\$ 1.3500	\$ 0.1000
FY19	4.7411	\$ - .00	1.3500	0.1000
FY20	3.9793	\$ - .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
2014	94.81%	6.47%
2015	97.13%	2.84%
2016	97.02%	2.43%
2017	97.88%	2.07%
2018	98.10%	1.11%
2019	97.66%	1.30%
2020	98.04%	1.23%

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 are as follows:

Fiscal Year	Property Tax Revenue
2014	15,307,791
2015	15,832,712
2016	16,429,690
2017	18,231,936
2018	19,341,916
2019	19,625,000
2020	21,116,000

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 amount 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	988	1,209,991	5.23%
2019	1,291	1,006	1,300,000	7.44%
2020	1,324	1,025	1,358,000	4.46%

STATE FOUNDATION FORMULA

The current state foundation formula passed by the Missouri General Assembly in 2005 was intended to transition the state away from a local tax rate based formula to a primarily student-needs based. This formula "phased-in" over a seven-year period starting 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 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 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 adjusted by a proration factor based upon state funding was later eliminated, which allows hold harmless districts to be unaffected by shortfalls in state funding.

Note the formula WADA is calculated differently than the one used for distribution of sales tax revenue. 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	Total Per Payment WADA	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	\$1,565,203	4.3%
2019	1,288.38	1,114.89	1.095		1,247.57	n/a	\$1,607,346	2.7%
2020	1,322.71	1,114.89	1.095	1,220.80		n/a	\$1,616,000	0.5%

REVENUE BY OBJECT

ALL FUNDS		2016	2017	2018	2019	2020	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	Current Taxes	\$ 14,648,577	\$ 16,402,624	\$ 17,594,916	\$ 17,471,772	\$ 19,315,000	\$ 1,843,228	10.5%
5112	Delinquent Taxes	529,424	449,274	290,880	551,487	386,000	(165,487)	-30.0%
5113	School District Trust Fund (Sales Tax)	1,059,442	1,149,891	1,209,991	1,299,056	1,358,000	58,944	4.5%
5114	Financial Institution Tax	11,358	30,956	27,942	16,547	20,000	3,453	20.9%
5115	M & M Surcharge	1,251,688	1,380,038	1,456,120	1,475,606	1,466,000	(9,606)	-0.7%
5116	In Lieu Of Tax	-	71,929	-	-	-	-	0.0%
5122	Summer School Tuition (K-12)	-	-	20,676	31,204	20,000	(11,204)	-35.9%
5131	Transportation Fees	360	1,065	600	718	600	(118)	-16.4%
5141	Interest Income	794,338	65,345	91,991	113,316	100,300	(13,016)	-11.5%
5143	Premium on Bonds Sold	256,793	340,412	-	474,877	-	(474,877)	-100.0%
5151	Food Service - Sales to Students	100,549	145,146	167,481	200,960	210,000	9,040	4.5%
5161	Food Service - Sales to Adults	-	10,097	10,779	9,378	9,000	(378)	-4.0%
5165	Food Service - Non-Program	43,808	8,995	12,212	15,251	13,000	(2,251)	-14.8%
5174	Enterprise Activities	280,092	205,416	188,285	-	-	-	0.0%
5179	Student Activity Revenue	-	-	-	125,000	100,000	(25,000)	-20.0%
5181	Child Care Fees - Patrons	676,439	670,552	767,560	251,785	298,000	46,215	18.4%
5182	Preschool Tuition	-	-	-	580,619	636,500	55,881	9.6%
5191	Rentals	26,648	24,235	31,828	12,850	-	(12,850)	-100.0%
5192	Gifts & Donations	-	4,895	18,149	1,526	-	(1,526)	-100.0%
5195	Prior Period Adjustment	5,540	1,328	=	=	=	=	0.0%
5198	Miscellaneous Local Revenue	<u>84,223</u>	<u>146,243</u>	<u>39,785</u>	<u>21,935</u>	<u>58,800</u>	<u>36,865</u>	168.1%
	Subtotal - Local Revenue	\$ 19,769,280	\$ 21,108,441	\$ 21,929,196	\$ 22,653,887	\$ 23,991,200	\$ 1,337,313	5.9%
5211	Fines and Fees	\$ 11,705	\$ 12,219	\$ 12,293	\$ 10,493	\$ 10,500	\$ 7	0.1%
5221	State Assessed Railroad & Utility Taxes	<u>260,146</u>	<u>259,030</u>	<u>282,049</u>	<u>276,660</u>	<u>275,000</u>	<u>(1,660)</u>	-0.6%
	Subtotal - County Revenue	\$ 271,851	\$ 271,249	\$ 294,342	\$ 287,154	\$ 285,500	\$ (1,654)	-0.6%
5311	Basic Formula - State Monies	\$ 928,416	\$ 1,036,120	\$ 1,070,209	\$ 1,161,065	\$ 1,083,000	\$ (78,065)	-6.7%
5312	Transportation	37,424	44,814	32,935	50,858	45,000	(5,858)	-11.5%
5319	Basic Formula - Classroom Trust Fund	426,410	465,166	494,994	520,063	533,000	12,937	2.5%
5324	Educational & Screening Program (PAT)	21,060	20,715	12,740	14,720	20,000	5,280	35.9%
5332	Career Education	1,800	2,178	1,800	3,249	4,555	1,306	40.2%
5333	Food Service	3,952	4,421	4,613	4,645	5,000	355	7.6%
5369	Public Placement/Excess Cost	8,245	6,915	2,952	3,194	3,000	(194)	-6.1%
5397	Other State Revenue	<u>48,789</u>	<u>13,709</u>	<u>39,851</u>	<u>29,037</u>	<u>22,000</u>	<u>(7,037)</u>	-24.2%
	Subtotal - State Revenue	\$ 1,476,095	\$ 1,594,039	\$ 1,660,094	\$ 1,786,832	\$ 1,715,555	\$ (71,277)	-4.0%

	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5412 Medicaid Perkins Basic Grant, Career	\$ 26,470	\$ 25,292	\$ 22,549	\$ 16,973	\$ 25,000	\$ 8,027	47.3%
5427 Education	-	2,701	-	2,800	2,856	56	2.0%
5437 IDEA Grants Collaborative Work Initiative	13,798	1,202	-	23,493	7,000	(16,493)	-70.2%
5438 Grant	-	7,500	-	-	-	-	0.0%
5445 School Lunch Program	265,147	236,820	248,176	227,213	222,000	(5,213)	-2.3%
5446 School Brkfast Program	149,271	131,427	112,067	114,980	127,000	12,020	10.5%
5448 After-School Snack Program	24,765	24,768	5,090	5,644	5,900	256	4.5%
5451 Title I, ESEA	202,142	205,247	92,913	126,311	129,356	3,045	2.4%
5461 Title IV-Safe/Drug-Free	-	-	3,402	14,813	9,861	(4,952)	-33.4%
5465 Title II, ESEA	59,606	30,991	65,222	30,395	27,216	(3,179)	-10.5%
5483 Head Start	102,398	114,364	114,573	108,078	88,000	(20,078)	-18.6%
5497 Other Federal Revenue	<u>237,303</u>	<u>237,814</u>	<u>238,069</u>	<u>238,963</u>	<u>185,687</u>	<u>(53,276)</u>	-22.3%
Subtotal - Federal Revenue	\$ 1,080,899	\$ 1,018,125	\$ 902,061	\$ 909,662	\$ 829,876	\$ (79,786)	-8.8%
5611 Sale of Bonds	\$ 6,100,000	\$ 2,450,000	\$ -	\$ -	\$ -	\$ -	0.0%
5631 Net Insurance Recovery	7,830	1,098	-	1,000	-	(1,000)	-100.0%
5651 Sale of Other Property	116	2,079	836	4,958	1,000	(3,958)	-79.8%
5692 Refunding Bonds	<u>8,120,000</u>	<u>4,925,000</u>	=	<u>6,760,000</u>	=	<u>(6,760,000)</u>	-100.0%
Subtotal - Non-Current Revenue	\$ 14,227,946	\$ 7,378,177	\$ 836	\$ 6,765,958	\$ 1,000	\$ (6,764,958)	-100.0%
Tuition From Other LEAs - Regular							
5811 Term	\$ 206,229	\$ 177,522	\$ 6,850	\$ 143,876	\$ 35,000	\$ (108,876)	-75.7%
Tuition From Other LEAs -							
5812 Summer School	-	4,602	3,666	-	-	-	0.0%
5841 Transportation From Other LEAs	<u>10,981</u>	<u>19,487</u>	<u>31,798</u>	<u>36,004</u>	<u>30,000</u>	<u>(6,004)</u>	-16.7%
Subtotal - Revenue from Other LEA's	\$ 217,210	\$ 201,610	\$ 42,313	\$ 179,880	\$ 65,000	\$ (114,880)	-63.9%
TOTAL	\$ 37,043,282	\$ 31,571,641	\$ 24,828,842	\$ 32,583,373	\$ 26,888,131	\$ (5,695,242)	-17.5%

GENERAL FUND		2016	2017	2018	2019	2020	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	Current Taxes	\$ 11,095,551	\$ 12,557,029	\$ 13,446,211	\$ 13,379,761	\$ 14,156,000	\$ 776,239	5.8%
5112	Delinquent Taxes	409,669	343,942	222,293	422,323	283,000	(139,323)	-33.0%
5114	Financial Institution Tax	11,358	30,956	27,942	16,547	20,000	3,453	20.9%
5115	M & M Surcharge	1,251,688	1,380,038	1,456,120	1,475,606	1,466,000	(9,606)	-0.7%
5116	In Lieu Of Tax	-	55,065	-	-	-	-	0.0%
5122	Summer School Tuition (K-12)	-	-	20,676	31,204	20,000	(11,204)	-35.9%
5131	Transportation Fees	360	1,065	600	718	600	(118)	-16.4%
5141	Interest Income	13,956	17,294	40,169	71,703	60,000	(11,703)	-16.3%
5151	Food Service - Sales to Students	100,549	145,146	167,481	200,960	210,000	9,040	4.5%
5161	Food Service - Sales to Adults	-	10,097	10,779	9,378	9,000	(378)	-4.0%
5165	Food Service - Non-Program	43,808	8,995	12,212	15,251	13,000	(2,251)	-14.8%
5174	Enterprise Activities	280,092	205,416	188,285	-	-	-	0.0%
5179	Student Activity Revenue	-	-	-	125,000	100,000	(25,000)	-20.0%
5181	Child Care Fees - Patrons	248,632	278,488	243,779	251,785	298,000	46,215	18.4%
5191	Rentals	26,648	24,235	31,828	12,850	-	(12,850)	-100.0%
5192	Gifts & Donations	-	4,895	18,149	1,526	-	(1,526)	-100.0%
5195	Prior Period Adjustment	4,474	1,328	-	-	-	-	0.0%
5198	Miscellaneous Local Revenue	<u>73,502</u>	<u>146,243</u>	<u>39,785</u>	<u>21,935</u>	<u>58,800</u>	<u>36,865</u>	168.1%
	Subtotal - Local Revenue	\$ 13,560,288	\$ 15,210,231	\$ 15,926,309	\$ 16,036,548	\$ 16,694,400	\$ 657,852	4.1%
	State Assessed Railroad & Utility							
5221	Taxes	<u>\$ 165,652</u>	<u>\$ 161,960</u>	<u>\$ 173,932</u>	<u>\$ 176,351</u>	<u>\$ 175,000</u>	<u>\$ (1,351)</u>	-0.8%
	Subtotal - County Revenue	\$ 165,652	\$ 161,960	\$ 173,932	\$ 176,351	\$ 175,000	\$ (1,351)	-0.8%
5312	Transportation Basic Formula - Classroom Trust	\$ 37,424	\$ 44,814	\$ 32,935	\$ 50,858	\$ 45,000	\$ (5,858)	-11.5%
5319	Fund Educational & Screening Program	226,410	465,166	494,994	520,063	533,000	12,937	2.5%
5324	(PAT)	21,060	20,715	12,740	14,720	20,000	5,280	35.9%
5333	Food Service	3,952	4,421	4,613	4,645	5,000	355	7.6%
5369	Public Placement/Excess Cost	8,245	6,915	2,952	3,194	3,000	(194)	-6.1%
5397	Other State Revenue	<u>28,362</u>	<u>13,709</u>	<u>20,389</u>	<u>14,094</u>	<u>7,000</u>	<u>(7,094)</u>	-50.3%
	Subtotal - State Revenue	\$ 325,453	\$ 555,740	\$ 568,623	\$ 607,575	\$ 613,000	\$ 5,425	0.9%

	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5412 Medicaid Perkins Basic Grant, Career	\$ 26,470	\$ 25,292	\$ 22,549	16,973	25,000	\$ 8,027	47.3%
5427 Education	-	2,701	-	2,800	2,856	56	2.0%
5437 IDEA Grants	6,298	-	-	-	-	-	0.0%
5445 School Lunch Program	265,147	236,820	248,176	227,213	222,000	(5,213)	-2.3%
5446 School Brkfast Program	149,271	131,427	112,067	114,980	127,000	12,020	10.5%
5448 After-School Snack Program	<u>24,765</u>	<u>24,768</u>	<u>5,090</u>	<u>5,644</u>	<u>5,900</u>	<u>256</u>	4.5%
Subtotal - Federal Revenue	\$ 471,950	\$ 421,007	\$ 387,882	\$ 367,609	\$ 382,756	\$ 15,147	4.1%
5651 Sale of Other Property	<u>\$ 116</u>	<u>\$ -</u>	<u>\$ 836</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	
Subtotal - Non-Current Revenue	\$ 116	\$ -	\$ 836	\$ -	\$ 1,000	\$ 1,000	
5841 Transportation From Other LEAs	<u>\$ 10,981</u>	<u>\$ 19,487</u>	<u>\$ 31,798</u>	<u>\$ 36,004</u>	<u>\$ 30,000</u>	<u>\$ (6,004)</u>	-16.7%
Subtotal - Revenue from Other LEA's	\$ 10,981	\$ 19,487	\$ 31,798	\$ 36,004	\$ 30,000	\$ (6,004)	-16.7%
TOTAL	<u>\$ 14,534,441</u>	<u>\$ 16,368,425</u>	<u>\$ 17,089,379</u>	<u>\$ 17,224,087</u>	<u>\$ 17,896,156</u>	<u>\$ 672,069</u>	3.9%

		2016	2017	2018	2019	2020	Increase/	Percent
TEACHERS FUND		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
School District Trust Fund (Sales								
5113	Tax)	\$ 1,059,442	\$ 1,149,891	\$ 1,209,991	\$ 1,299,056	\$ 1,358,000	\$ 58,944	4.5%
5141	Interest Income	337	230	282	244	300	56	23.0%
5181	Child Care Fees - Patrons	427,807	392,064	523,782	-	-	-	0.0%
5182	Preschool Tuition	-	-	-	580,619	636,500	55,881	9.6%
5195	Prior Period Adjustment	<u>1,066</u>	=	=	=	=	=	0.0%
	Subtotal - Local Revenue	\$ 1,488,652	\$ 1,542,185	\$ 1,734,055	\$ 1,879,919	\$ 1,994,800	\$ 114,881	6.1%
5311	Basic Formula - State Monies	928,416	1,036,120	1,070,209	1,161,065	1,083,000	\$ (78,065)	-6.7%
5332	Career Education	1,800	2,178	1,800	3,249	4,555	1,306	40.2%
5397	Other State Revenue	<u>20,426</u>	=	<u>19,462</u>	<u>14,943</u>	<u>15,000</u>	<u>57</u>	0.4%
	Subtotal - State Revenue	\$ 950,642	\$ 1,038,298	\$ 1,091,471	\$ 1,179,257	\$ 1,102,555	\$ (76,702)	-6.5%
5437	IDEA Grants	\$ 7,500	\$ 1,202	\$ -	\$ 23,493	\$ 7,000	\$ (16,493)	-70.2%
Collaborative Work Initiative								
5438	Grant	-	7,500	-	-	-	-	0.0%
5451	Title I, ESEA	202,142	205,247	92,913	126,311	129,356	3,045	2.4%
5461	Title IV-Safe/Drug-Free	-	-	3,402	14,813	9,861	(4,952)	-33.4%
5465	Title II, ESEA	59,606	30,991	65,222	30,395	27,216	(3,179)	-10.5%
5483	Head Start	<u>102,398</u>	<u>114,364</u>	<u>114,573</u>	<u>108,078</u>	<u>88,000</u>	<u>(20,078)</u>	-18.6%
	Subtotal - Federal Revenue	\$ 371,646	\$ 359,304	\$ 276,110	\$ 303,090	\$ 261,433	\$ (41,657)	-13.7%
Tuition From Other LEAs -								
5811	Regular Term	\$ 206,229	\$ 177,522	\$ 6,850	\$ 143,876	\$ 35,000	\$ (108,876)	-75.7%
Tuition From Other LEAs -								
5812	Summer School	=	<u>4,602</u>	<u>3,666</u>	=	=	=	0.0%
	Subtotal - Revenue from Other LEA's	\$ 206,229	\$ 182,124	\$ 10,516	\$ 143,876	\$ 35,000	\$ (108,876)	-75.7%
TOTAL		\$ 3,028,874	\$ 3,134,130	\$ 3,124,444	\$ 3,516,635	\$ 3,404,288	\$ (112,347)	-3.2%

DEBT SERVICE FUND		2016	2017	2018	2019	2020	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	Current Taxes	\$ 3,553,026	\$ 3,580,365	\$ 3,862,612	\$ 3,809,807	\$ 4,803,000	\$ 993,193	26.1%
5112	Delinquent Taxes	119,755	98,068	63,857	120,256	96,000	(24,256)	-20.2%
5116	In Lieu Of Tax	-	15,701	-	-	-	-	0.0%
5141	Interest Income	756,031	27,336	46,451	40,228	40,000	(228)	-0.6%
5143	Premium on Bonds Sold	-	213,845	-	474,877	-	(474,877)	-100.0%
5198	Miscellaneous Local Revenue	<u>10,680</u>	=	=	=	=	=	0.0%
	Subtotal - Local Revenue	\$ 4,439,493	\$ 3,935,314	\$ 3,972,920	\$ 4,445,168	\$ 4,939,000	\$ 493,832	11.1%
	State Assessed Railroad & Utility							
5221	Taxes	<u>\$ 94,493</u>	<u>\$ 92,177</u>	<u>\$ 100,938</u>	<u>\$ 95,328</u>	<u>\$ 95,000</u>	<u>\$ (328)</u>	-0.3%
	Subtotal - County Revenue	\$ 94,493	\$ 92,177	\$ 100,938	\$ 95,328	\$ 95,000	\$ (328)	-0.3%
5497	Other Federal Revenue	<u>\$ 237,303</u>	<u>\$ 237,814</u>	<u>\$ 238,069</u>	<u>\$ 238,963</u>	<u>\$ 185,687</u>	<u>\$ (53,276)</u>	-22.3%
	Subtotal - Federal Revenue	\$ 237,303	\$ 237,814	\$ 238,069	\$ 238,963	\$ 185,687	\$ (53,276)	-22.3%
5692	Refunding Bonds	<u>\$ 8,120,000</u>	<u>\$ 4,925,000</u>	<u>\$ -</u>	<u>\$ 6,760,000</u>	<u>\$ -</u>	<u>\$ (6,760,000)</u>	-100.0%
	Subtotal - Non-Current Revenue	\$ 8,120,000	\$ 4,925,000	\$ -	\$ 6,760,000	\$ -	\$ (6,760,000)	-100.0%
	TOTAL	\$ 12,891,289	\$ 9,190,304	\$ 4,311,926	\$ 11,539,458	\$ 5,219,687	\$ (6,319,771)	-54.8%

CAPITAL PROJECTS FUND		2016	2017	2018	2019	2020	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	Current Taxes	\$ -	\$ 265,230	\$ 286,093	\$ 282,204	\$ 356,000	\$ 73,796	26.1%
5112	Delinquent Taxes	-	7,265	4,730	8,908	7,000	(1,908)	-21.4%
5116	In Lieu Of Tax	-	1,163	-	-	-	-	0.0%
5141	Interest Income	24,014	20,486	5,089	1,141	-	(1,141)	-100.0%
5143	Premium on Bonds Sold	256,793	126,567	-	-	-	-	0.0%
5198	Miscellaneous Local Revenue	<u>40</u>	=	=	=	=	=	<u>0.0%</u>
	Subtotal - Local Revenue	\$ 280,848	\$ 420,711	\$ 295,912	\$ 292,253	\$ 363,000	\$ 70,747	24.2%
State Assessed Railroad &								
5221	Utility Taxes	<u>\$ -</u>	<u>\$ 4,893</u>	<u>\$ 7,180</u>	<u>\$ 4,982</u>	<u>\$ 5,000</u>	<u>\$ 18</u>	0.4%
	Subtotal - County Revenue	\$ -	\$ 4,893	\$ 7,180	\$ 4,982	\$ 5,000	\$ 18	0.4%
Basic Formula - Classroom Trust								
5319	Fund	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
	Subtotal - State Revenue	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5611	Sale of Bonds	\$ 6,100,000	\$ 2,450,000	\$ -	\$ -	\$ -	\$ -	0.0%
5631	Net Insurance Recovery	7,830	1,098	-	1,000	-	(1,000)	-100.0%
5651	Sale of Other Property	=	<u>2,079</u>	=	<u>4,958</u>	=	<u>(4,958)</u>	<u>-100.0%</u>
	Subtotal - Non-Current Revenue	\$ 6,107,830	\$ 2,453,177	\$ -	\$ 5,958	\$ -	\$ (5,958)	-100.0%
	TOTAL	\$ 6,588,678	\$ 2,878,781	\$ 303,092	\$ 303,193	\$ 368,000	\$ 64,807	21.4%

EXPENDITURES

EXPENDITURES BY FUNCTION

ALL FUNDS

	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
1111 Elementary	\$ 3,654,922	\$ 3,936,205	\$ 4,152,989	\$ 4,227,941	\$ 4,572,699	\$ 344,758	8.2%
1131 Middle School	904,085	1,053,243	979,646	1,037,671	1,178,137	140,466	13.5%
1151 High School	2,110,126	2,587,578	2,660,517	2,802,400	2,974,970	172,570	6.2%
1191 Summer School	63,456	70,388	62,730	72,973	71,285	(1,688)	-2.3%
1193 Alternative Program Instruction	-	-	-	19,300	23,950	4,650	24.1%
1211 Gifted and Talented	175,040	182,822	191,306	201,568	205,772	4,204	2.1%
1221 Alternative Education	349,339	13,592	11,292	56,000	56,000	-	0.0%
1251 Supplemental Instruction	228,841	151,374	665,931	608,024	483,884	(124,140)	-20.4%
1271 Bilingual	26,664	111,171	114,292	119,231	122,984	3,753	3.1%
1321 Career Education	-	2,701	2,800	-	-	-	0.0%
1411 Student Activities	189,214	136,918	239,002	186,757	164,702	(22,055)	-11.8%
1421 Student Athletics	159,190	166,456	181,578	206,396	208,445	2,049	1.0%
1911 Tuition to Other District	-	-	21,072	10,000	-	(10,000)	-100.0%
1931 Tuition for Special Education	25,159	3,613	27,736	25,000	25,000	-	0.0%
1941 Contracted Educational Services	<u>3,474</u>	<u>23,609</u>	=	=	<u>30,000</u>	<u>30,000</u>	
Subtotal - Instruction	\$ 7,889,510	\$ 8,439,669	\$ 9,310,889	\$ 9,573,261	\$ 10,117,828	\$ 544,567	5.7%

	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
2113 Social Work Services	\$ 56,593	\$ 45,389	\$ 57,736	\$ 59,505	\$ 66,851	\$ 7,346	12.3%
2114 Pupil Accounting Services	-	71,957	78,773	47,321	77,006	29,685	62.7%
2122 Guidance Services	727,796	572,273	595,383	625,869	618,585	(7,283)	-1.2%
2123 Appraisal Services	-	141,093	116,998	145,877	164,632	18,755	12.9%
2124 Information Services	-	-	-	-	-	-	0.0%
2134 Nursing Services	144,290	176,772	184,009	195,467	194,792	(675)	-0.3%
Improvement of Instruction							
2211 Services	14,140	2,774	768	1,300	3,500	2,200	169.2%
2212 Instruction & Curriculum Services	53,101	99,821	118,485	199,566	136,149	(63,417)	-31.8%
Instructional Staff Training							
2213 Services	183,294	120,562	148,304	292,918	309,690	16,772	5.7%
2214 Professional Development	9,343	10,160	10,145	10,483	-	(10,483)	-100.0%
2222 School Library Services	119,127	180,001	230,142	236,440	244,915	8,476	3.6%
Other Support Services -							
2291 Instruction	-	-	-	89,575	92,752	3,177	3.5%
2311 Board of Education	130,582	128,319	144,042	161,450	184,335	22,885	14.2%
2321 Office of Superintendent Services	316,891	319,840	338,032	374,412	408,000	33,589	9.0%
Office of Asst. Superintendent							
2325 Services	292,399	167,570	173,915	181,095	191,110	10,015	5.5%
Administrative Technology							
2331 Services	-	-	-	69,129	113,665	44,535	64.4%
2411 Office of Principal Services	1,339,355	1,257,848	1,346,067	1,390,748	1,518,261	127,513	9.2%

	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
2521 Fiscal Services	387,695	438,476	418,166	567,580	535,440	(32,140)	-5.7%
2529 Other Fiscal Services	-	-	-	1,400	1,400	-	0.0%
2541 Operation of Plant Services	2,074,735	2,288,912	2,314,669	378,565	345,915	(32,651)	-8.6%
Care and Upkeep of Buildings							
2542 Services	-	-	-	1,734,651	2,029,216	294,565	17.0%
Care and Upkeep of Grounds							
2543 Services	-	-	-	261,156	253,954	(7,202)	-2.8%
Care and Upkeep of Equipment							
2544 Services	-	-	-	167,000	147,340	(19,660)	-11.8%
Vehicle Servicing & Maintenance							
2545 Services	-	-	-	11,100	39,070	27,970	252.0%
2546 Security Services	-	-	-	41,578	38,009	(3,569)	-8.6%
Contracted Transportation							
2551 Services	-	-	-	52,500	84,300	31,800	60.6%
District Operated Transportation							
2552 Services	479,427	393,359	424,536	393,459	405,915	12,456	3.2%
Payments to Other District for							
2555 Transportation	-	-	-	6,500	10,000	3,500	53.8%
2561 Food Services	-	-	-	66,242	68,428	2,186	3.3%
Food Preparation and Dispensing							
2562 Services	625,960	661,596	731,966	655,546	708,127	52,580	8.0%
2633 Public Information Services	191,840	187,313	180,581	227,130	231,601	4,471	2.0%
2641 Staff Services	9,271	163,458	198,260	175,616	179,003	3,387	1.9%
2644 Non-Instructional Staff Training	-	-	-	20,785	26,920	6,135	29.5%
2661 Data Processing Services	<u>1,183,286</u>	<u>994,579</u>	<u>955,554</u>	<u>804,463</u>	<u>628,803</u>	<u>(175,660)</u>	-21.8%
Subtotal - Support Services	\$ 8,339,123	\$ 8,422,073	\$ 8,766,532	\$ 9,646,428	\$ 10,057,685	\$ 411,258	4.3%

	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
3511 Early Childhood Programs	73,362	71,700	36,492	48,838	59,421	10,583	21.7%
3512 Early Childhood Instruction	552,054	806,585	739,785	797,749	833,784	36,036	4.5%
Homeless - Disadvantaged							
3611 Services	-	-	-	500	-	(500)	-100.0%
3711 Non-Public Schools Services	-	1,602	711	4,782	-	(4,782)	-100.0%
3812 Afterschool Program	190,337	182,511	158,383	208,895	202,015	(6,879)	-3.3%
3912 Parent Involvement	=	=	=	<u>500</u>	=	<u>(500)</u>	<u>-100.0%</u>
Subtotal - Community Services	\$ 815,753	\$ 1,062,398	\$ 935,371	\$ 1,061,263	\$ 1,095,221	\$ 33,958	3.2%
Land Acquisition & Development							
4021 Svcs	-	145,291	100,411	-	-	-	0.0%
Architecture and Engineering							
4031 Svcs	-	-	-	-	55,600	55,600	
4051 Const. and Improvement Svcs	<u>334,684</u>	<u>3,536,991</u>	<u>4,569,065</u>	<u>33,533</u>	<u>47,211</u>	<u>13,679</u>	40.8%
Subtotal - Construction Services	\$ 334,684	\$ 3,682,282	\$ 4,669,475	\$ 33,533	\$ 102,811	\$ 69,279	206.6%

	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111 Principal - Bond Indebtedness	\$ 10,315,000	\$ 7,070,000	\$ 2,120,000	\$ 11,493,076	\$ 3,425,000	\$ (8,068,076)	-70.2%
Principal - Lease Purchase							
5131 Agreements	-	20,000	235,000	240,000	250,000	10,000	4.2%
5211 Interest - Bond Indebtedness	1,983,548	1,410,773	1,234,106	1,235,689	990,938	(244,751)	-19.8%
5221 Interest - Short Term Loan	1,265	1,911	3	2,000	-	(2,000)	-100.0%
Interest - Lease Purchase							
5231 Agreements	-	20,306	84,758	88,506	81,081	(7,425)	-8.4%
5311 Fees - Bonded Indebtedness	140,492	82,266	2,503	91,408	3,175	(88,233)	-96.5%
5321 Fees - Short Term Loan	-	260	260	400	-	(400)	-100.0%
5331 Fees - Lease Purchase Agreements	-	77,158	-	3,265	3,000	(265)	-8.1%
Subtotal - Long & Short Term Debt	\$ 12,440,305	\$ 8,682,674	\$ 3,676,630	\$ 13,154,345	\$ 4,753,194	\$ (8,401,151)	-63.9%
TOTAL	\$ 29,819,376	\$ 30,289,097	\$ 27,358,897	\$ 33,468,828	\$ 26,126,739	\$ (7,342,089)	-21.9%

GENERAL FUND

	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
1111 Elementary	\$ 272,264	\$ 426,632	\$ 317,079	\$ 277,751	\$ 331,323	\$ 53,572	19.3%
1131 Middle School	118,579	156,139	174,045	163,381	223,268	59,887	36.7%
1151 High School	73,575	185,453	142,346	155,817	228,352	72,534	46.6%
1191 Summer School	640	1,497	2,339	7,000	6,750	(250)	-3.6%
1193 Alternative Program Instruction	-	-	-	19,300	23,950	4,650	24.1%
1211 Gifted and Talented	3,618	3,506	2,184	4,926	5,695	768	15.6%
1221 Alternative Education	71,434	3,229	10,814	50,000	35,000	(15,000)	-30.0%
1251 Supplemental Instruction	91,225	19,889	138,525	157,627	133,240	(24,387)	-15.5%
1271 Bilingual	-	80	-	2,000	2,000	-	0.0%
1321 Career Education	-	2,701	2,800	-	-	-	0.0%
1411 Student Activities	189,214	136,918	180,314	125,000	100,000	(25,000)	-20.0%
1421 Student Athletics	110,698	99,133	59,891	73,231	65,220	(8,011)	-10.9%
1941 Contracted Educational Services	3,474	23,609	-	-	30,000	30,000	
Subtotal - Instruction	\$ 934,721	\$ 1,058,786	\$ 1,030,336	\$ 1,036,035	\$ 1,184,798	\$ 148,763	14.4%

	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
2113 Social Work Services	56,593	45,389	57,736	59,505	66,851	7,346	12.3%
2114 Pupil Accounting Services	-	71,957	78,773	47,321	77,006	29,685	62.7%
2122 Guidance Services	214,433	123,447	126,977	136,714	145,379	8,665	6.3%
2123 Appraisal Services	-	53,711	26,165	51,829	67,232	15,403	29.7%
2134 Nursing Services	144,290	176,772	183,411	194,467	194,142	(325)	-0.2%
Improvement of Instruction							
2211 Services	14,140	2,774	768	1,300	3,500	2,200	169.2%
2212 Instruction & Curriculum Services	26,447	80,059	96,288	132,950	59,100	(73,850)	-55.5%
Instructional Staff Training							
2213 Services	161,558	105,140	123,604	242,823	269,595	26,772	11.0%
2214 Professional Development	9,343	10,160	10,145	10,483	-	(10,483)	-100.0%
2222 School Library Services	19,760	22,428	22,055	21,673	25,400	3,727	17.2%
2311 Board of Education	130,582	128,319	144,042	161,450	184,335	22,885	14.2%
2321 Office of Superintendent Services	96,448	106,242	109,942	142,326	156,594	14,268	10.0%
Office of Asst. Superintendent							
2325 Services	134,917	4,578	4,817	9,000	10,000	1,000	11.1%
2411 Office of Principal Services	391,931	293,550	340,011	344,586	357,325	12,740	3.7%
2521 Fiscal Services	387,695	438,476	418,166	498,453	464,299	(34,154)	-6.9%
2529 Other Fiscal Services	-	-	-	1,400	1,400	-	0.0%
2541 Operation of Plant Services	1,967,196	2,039,626	2,149,608	378,565	345,915	(32,651)	-8.6%
Care and Upkeep of Buildings							
2542 Services	-	-	-	1,472,651	1,634,030	161,379	11.0%
Care and Upkeep of Grounds							
2543 Services	-	-	-	256,156	248,954	(7,202)	-2.8%
Care and Upkeep of Equipment							
2544 Services	-	-	-	167,000	147,340	(19,660)	-11.8%
Vehicle Servicing & Maintenance							
2545 Services	-	-	-	11,100	8,900	(2,200)	-19.8%
2546 Security Services	-	-	-	41,578	38,009	(3,569)	-8.6%
Contracted Transportation							
2551 Services	-	-	-	52,500	84,300	31,800	60.6%
District Operated Transportation							
2552 Services	479,427	383,759	424,536	393,459	405,915	12,456	3.2%
Payments to Other District for							
2555 Transportation	-	-	-	6,500	10,000	3,500	53.8%
2561 Food Services	-	-	-	66,242	68,428	2,186	3.3%
Food Preparation and Dispensing							
2562 Services	625,960	650,541	687,210	650,546	703,127	52,580	8.1%
2633 Public Information Services	191,840	187,313	180,581	227,130	231,601	4,471	2.0%
2641 Staff Services	9,271	163,458	198,260	175,616	179,003	3,387	1.9%
2644 Non-Instructional Staff Training	-	-	-	20,785	26,920	6,135	29.5%
2661 Data Processing Services	<u>579,704</u>	<u>658,488</u>	<u>619,706</u>	<u>650,078</u>	<u>467,980</u>	<u>(182,099)</u>	<u>-28.0%</u>
Subtotal - Support Services	\$ 5,641,534	\$ 5,746,187	\$ 6,002,803	\$ 6,626,188	\$ 6,682,579	\$ 56,391	0.9%

	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
3511 Early Childhood Programs	73,362	71,700	36,492	48,838	59,421	10,583	21.7%
3512 Early Childhood Instruction Homeless - Disadvantaged	200,686	238,113	251,751	260,985	270,093	9,108	3.5%
3611 Services	-	-	-	500	-	(500)	-100.0%
3711 Non-Public Schools Services	-	1,602	711	4,782	-	(4,782)	-100.0%
3812 Afterschool Program	190,337	182,511	158,383	208,895	202,015	(6,879)	-3.3%
3912 Parent Involvement	=	=	=	<u>500</u>	=	<u>(500)</u>	-100.0%
Subtotal - Community Services	\$ 464,386	\$ 493,926	\$ 447,338	\$ 524,499	\$ 531,529	\$ 7,030	1.3%
5221 Interest - Short Term Loan	\$ 1,265	\$ 1,911	\$ 3	\$ 2,000	\$ -	\$ (2,000)	-100.0%
5321 Fees - Short Term Loan	=	<u>260</u>	<u>260</u>	<u>400</u>	=	<u>(400)</u>	-100.0%
Subtotal - Long & Short Term Debt	\$ 1,265	\$ 2,171	\$ 263	\$ 2,400	\$ -	\$ (2,400)	-100.0%
TOTAL	\$ 7,041,905	\$ 7,301,070	\$ 7,480,740	\$ 8,189,122	\$ 8,398,906	\$ 209,784	2.6%

TEACHERS FUND

	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
1111 Elementary	\$ 3,382,658	\$ 3,509,573	\$ 3,770,565	\$ 3,950,189	\$ 4,241,376	\$ 291,186	7.4%
1131 Middle School	785,505	897,103	805,601	874,290	954,869	80,579	9.2%
1151 High School	2,036,551	2,402,124	2,518,171	2,646,583	2,746,619	100,036	3.8%
1191 Summer School	62,817	68,892	60,391	65,973	64,535	(1,438)	-2.2%
1211 Gifted and Talented	171,423	179,316	189,122	196,641	200,077	3,435	1.7%
1221 Alternative Education	277,905	10,363	478	6,000	21,000	15,000	250.0%
1251 Supplemental Instruction	137,616	131,485	527,405	450,396	350,644	(99,752)	-22.1%
1271 Bilingual	26,664	111,091	114,292	117,231	120,984	3,753	3.2%
1411 Student Activities	-	-	58,688	61,757	64,702	2,945	4.8%
1421 Student Athletics	46,543	67,323	117,319	131,346	140,725	9,379	7.1%
1911 Tuition to Other District	-	-	21,072	10,000	-	(10,000)	-100.0%
1931 Tuition for Special Education	<u>25,159</u>	<u>3,613</u>	<u>27,736</u>	<u>25,000</u>	<u>25,000</u>	=	0.0%
Subtotal - Instruction	\$ 6,952,840	\$ 7,380,883	\$ 8,210,840	\$ 8,535,407	\$ 8,930,530	\$ 395,123	4.6%
2123 Appraisal Services	-	87,382	90,832	94,047	97,400	3,353	3.6%
2212 Instruction & Curriculum Services	26,654	19,762	22,197	66,616	77,049	10,433	15.7%
Instructional Staff Training							
2213 Services	21,735	15,423	24,700	50,095	40,095	(10,000)	-20.0%
2222 School Library Services	99,367	157,573	208,087	214,766	219,515	4,749	2.2%
Other Support Services -							
2291 Instruction	-	-	-	89,575	92,752	3,177	3.5%
2321 Office of Superintendent Services	220,444	213,598	228,090	232,086	251,406	19,321	8.3%
Office of Asst. Superintendent							
2325 Services	157,482	162,992	169,098	172,095	181,110	9,015	5.2%
Administrative Technology							
2331 Services	-	-	-	69,129	71,140	2,010	2.9%
2411 Office of Principal Services	947,424	964,298	1,006,056	1,046,163	1,160,936	114,773	11.0%
2521 Fiscal Services	-	-	-	69,127	71,142	2,015	2.9%
2661 Data Processing Services	<u>276,040</u>	<u>113,362</u>	<u>134,384</u>	=	=	=	0.0%
Subtotal - Support Services	\$ 2,262,508	\$ 2,183,217	\$ 2,351,851	\$ 2,592,855	\$ 2,735,752	\$ 142,897	5.5%

DEBT SERVICE FUND

	2016	2017	2018	2019	2020	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
5111 Principal - Bond Indebtedness	\$ 10,295,000	\$ 7,070,000	\$ 2,120,000	\$ 11,493,076	\$ 3,425,000	\$ (8,068,076)	-70.2%
5211 Interest - Bond Indebtedness	1,962,692	1,410,773	1,234,106	1,235,689	990,938	(244,751)	-19.8%
5311 Fees - Bonded Indebtedness	51,642	82,266	2,503	91,408	3,175	(88,233)	-96.5%
	=	=	=	=	=	=	
Subtotal - Long & Short Term Debt	\$ 12,309,334	\$ 8,563,040	\$ 3,356,609	\$ 12,820,173	\$ 4,419,113	\$ (8,401,061)	-65.5%
TOTAL	\$ 12,309,334	\$ 8,563,040	\$ 3,356,609	\$ 12,820,173	\$ 4,419,113	\$ (8,401,061)	-65.5%

CAPITAL PROJECTS FUND

	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
1111 Elementary	\$ -	\$ -	\$ 65,346	\$ -	\$ -	\$ -	0.0%
1421 Student Athletics	1,949	-	4,368	1,819	2,500	681	37.4%
	=	=	=	=	=	=	
Subtotal - Instruction	\$ 1,949	\$ -	\$ 69,713	\$ 1,819	\$ 2,500	\$ 681	37.4%
2134 Nursing Services	-	-	598	1,000	650	(350)	-35.0%
2541 Operation of Plant Services Care and Upkeep of Buildings	107,539	249,286	165,060	-	-	-	0.0%
2542 Services Care and Upkeep of Grounds	-	-	-	262,000	395,186	133,186	50.8%
2543 Services Food Preparation and Dispensing	-	-	-	5,000	5,000	-	0.0%
2562 Services	-	11,055	44,757	5,000	5,000	-	0.0%
2661 Data Processing Services	<u>327,543</u>	<u>222,729</u>	<u>201,463</u>	<u>154,385</u>	<u>160,823</u>	<u>6,438</u>	4.2%
Subtotal - Support Services	\$ 435,081	\$ 492,670	\$ 411,878	\$ 427,385	\$ 566,659	\$ 139,274	32.6%
Land Acquisition & Development							
4021 Svcs	\$ -	\$ 145,291	\$ 100,411	\$ -	\$ -	\$ -	0.0%
4031 Architecture and Engineering Svcs	-	-	-	-	55,600	55,600	
4051 Const. and Improvement Svcs	<u>334,684</u>	<u>3,536,991</u>	<u>4,569,065</u>	<u>33,533</u>	<u>47,211</u>	<u>13,679</u>	40.8%
Subtotal - Construction Services	\$ 334,684	\$ 3,682,282	\$ 4,669,475	\$ 33,533	\$ 102,811	\$ 69,279	206.6%
Principal - Lease Purchase							
5131 Agreements	-	20,000	235,000	240,000	250,000	10,000	4.2%
5211 Interest - Bond Indebtedness	20,856	-	-	-	-	-	0.0%
Interest - Lease Purchase							
5231 Agreements	-	20,306	84,758	88,506	81,081	(7,425)	-8.4%
5311 Fees - Bonded Indebtedness	88,850	-	-	-	-	-	0.0%
Fees - Lease Purchase							
5331 Agreements	=	<u>77,158</u>	=	<u>3,265</u>	<u>3,000</u>	<u>(265)</u>	-8.1%
Subtotal - Long & Short Term Debt	\$ 129,706	\$ 117,464	\$ 319,758	\$ 331,771	\$ 334,081	\$ 2,310	0.7%
TOTAL	\$ 901,420	\$ 4,292,416	\$ 5,470,825	\$ 794,507	\$ 1,006,052	\$ 211,544	26.6%

EXPENDITURES BY OBJECT

ALL FUNDS

		2016	2017	2018	2019	2020	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6111	Certificated Salaries	\$ 7,174,402	\$ 7,586,409	\$ 8,134,136	\$ 6,969,595	\$ 7,139,040	\$ 169,445	2.4%
6112	Certificated Administrator Salaries	-	-	-	1,442,032	1,558,071	116,039	8.0%
6121	Certificated Part-Time Salaries	54,042	-	67,719	-	-	-	0.0%
6122	Other Part-Time Salaries	-	-	-	166,655	212,715	46,060	27.6%
6131	Supplemental Pay Certificated Unused	228,186	288,786	305,809	401,804	422,290	20,486	5.1%
6141	Leave/Severance Pay	10,550	5,687	641	-	-	-	0.0%
6151	Classified Salaries	3,020,834	3,038,821	2,713,981	2,409,510	2,497,010	87,501	3.6%
6152	Instructional Aide Salaries	-	-	-	316,067	298,548	(17,520)	-5.5%
6161	Classified Salaries - Part-Time Classified Unused	4,690	95,415	260,321	347,830	345,000	(2,830)	-0.8%
6171	Leave/Severance Pay	-	5,610	23,703	-	5,000	5,000	
6181	Overtime Pay	=	=	<u>134,415</u>	<u>108,000</u>	<u>102,100</u>	<u>(5,900)</u>	-5.5%
	Subtotal - Salaries	\$ 10,492,703	\$ 11,020,728	\$ 11,640,726	\$ 12,161,493	\$ 12,579,774	\$ 418,281	3.4%
6211	Teacher Retirement	\$ 1,159,391	\$ 1,238,718	\$ 1,343,218	\$ 1,442,146	\$ 1,516,190	\$ 74,044	5.1%
6221	Non-Teacher Retirement	225,831	225,886	228,703	252,144	259,925	7,780	3.1%
6231	OASDI	192,251	193,058	190,289	236,347	237,580	1,233	0.5%
6232	Medicare	147,804	154,653	163,303	174,146	180,517	6,371	3.7%
6241	Employee Insurance	991,145	1,035,821	1,168,802	1,351,542	1,525,646	174,105	12.9%
6261	Workers' Compensation Insurance	80,555	83,927	101,858	106,951	98,000	(8,951)	-8.4%
6271	Unemployment Compensation	<u>7,577</u>	<u>8,418</u>	<u>21,428</u>	<u>21,000</u>	<u>20,000</u>	<u>(1,000)</u>	-4.8%
	Subtotal - Benefits	\$ 2,804,553	\$ 2,940,480	\$ 3,217,601	\$ 3,584,276	\$ 3,837,858	\$ 253,582	7.1%

ALL FUNDS

	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6311 Instructional Services	\$ 352,741	\$ 365,214	\$ 410,612	\$ 402,000	\$ 415,500	\$ 13,500	3.4%
6312 Program Improvement Services	77,827	34,681	7,675	60,160	40,000	(20,160)	-33.5%
6313 Pupil Services	-	-	-	4,250	6,000	1,750	41.2%
6314 Staff Services	2,302	1,398	2,930	3,130	7,965	4,835	154.5%
6315 Audit Services	14,000	14,147	14,000	15,000	15,000	-	0.0%
6316 Technology Related Services	6,923	11,880	8,087	9,850	9,500	(350)	-3.6%
6317 Legal Services	13,107	12,666	15,318	20,000	20,000	-	0.0%
6318 Election Services	3,035	1,097	9,153	8,000	9,000	1,000	12.5%
6319 Other Professional Services	296,357	330,889	379,944	361,458	347,074	(14,384)	-4.0%
6330 Roof Repairs	9,726	325	11,640	-	-	-	0.0%
6331 Cleaning Services	18,163	16,446	32,432	41,000	-	(41,000)	-100.0%
6332 Repairs & Maintenance	118,141	124,634	148,139	208,240	211,650	3,410	1.6%
6333 Rental - Land & Building	-	7,312	3,965	-	-	-	0.0%
6334 Rental - Equipment	237,762	166,488	116,898	123,794	134,156	10,362	8.4%
6335 Water & Sewer	47,227	62,868	69,041	36,500	61,000	24,500	67.1%
6336 Trash Removal	25,595	27,561	35,834	28,500	24,000	(4,500)	-15.8%
6337 Technology Repairs & Maintenance	2,916	4,454	3,320	4,356	60,214	55,858	1282.3%
6338 Rental - Technology	-	3,652	-	-	-	-	0.0%
6339 Other Property Services	6,721	7,332	8,167	14,000	17,500	3,500	25.0%
6341 Contracted Pupil Transportation	49,438	41,488	74,462	53,000	80,000	27,000	50.9%
6342 Other Non-Route Transportation	499	1,001	792	6,000	14,300	8,300	138.3%
6343 Travel	49,813	66,254	94,798	130,650	185,020	54,370	41.6%
6344 Retreat	1,057	3,533	309	741	-	(741)	-100.0%
6351 Property Insurance	75,259	70,128	73,313	80,200	89,500	9,300	11.6%
6352 Liability Insurance	77,848	75,122	78,136	79,700	89,800	10,100	12.7%
6353 Fidelity Bond Premiums	-	90	93	200	200	-	0.0%
6355 Transportation Vehicle Insurance	3,231	3,693	3,816	4,007	-	(4,007)	-100.0%
6356 Athletic Accident Insurance	8,512	8,572	9,283	9,500	-	(9,500)	-100.0%
6359 Judgments & Settlements	-	1,635	-	4,500	4,000	(500)	-11.1%
6361 Communication	-	-	-	-	93,825	93,825	
6362 Advertising	1,916	1,508	2,211	1,000	1,500	500	50.0%

ALL FUNDS

	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6363 Printing and Binding	17,418	6,206	3,136	2,375	4,050	1,675	70.5%
6364 Telephone	111,767	117,760	106,963	110,409	7,570	(102,839)	-93.1%
6366 Mailing Services	-	-	-	-	-	-	0.0%
6371 Dues And Memberships	208,296	210,281	197,579	214,695	45,235	(169,460)	-78.9%
6372 Athletic League Fees	9,641	450	500	650	650	-	0.0%
6373 Athletic Playoff Fees	40	-	-	3,000	7,270	4,270	142.3%
6374 Athletic Tournament Fees	7,862	7,947	11,411	9,500	11,300	1,800	18.9%
6391 Other Purchased Services	64,169	59,711	83,382	139,334	201,253	61,919	44.4%
6392 Other Services	534	2,667	3,733	4,600	-	(4,600)	-100.0%
6393 Contracted Labor Services	381	8,633	1,200	2,548	1,000	(1,548)	-60.7%
6398 Other Expenses	=	<u>38,457</u>	<u>15,905</u>	<u>131,162</u>	<u>134,810</u>	<u>3,648</u>	2.8%
Subtotal - Purchased Services	\$ 1,920,223	\$ 1,918,180	\$ 2,038,176	\$ 2,328,009	\$ 2,349,841	\$ 21,833	0.9%
6414 Meeting Supplies	-	-	-	2,000	-	(2,000)	-100.0%
6415 Custodial Supplies	141,413	115,549	116,000	129,461	37,000	(92,461)	-71.4%
6416 Miscellaneous Supplies	35,350	32,738	35,862	48,820	-	(48,820)	-100.0%
6417 Athletic Apparel	6,581	15,625	14,876	14,700	10,000	(4,700)	-32.0%
6419 Contingency (Supplies)	2,257	4,535	9,153	6,901	5,400	(1,501)	-21.7%
6430 Professional Publications	26,367	-	59,758	82,070	-	(82,070)	-100.0%
6431 Textbooks	36,886	63,873	62,308	52,190	65,343	13,153	25.2%
6441 Library Books	18,244	22,172	19,638	15,981	17,400	1,419	8.9%
6451 Resource Materials	-	-	-	4,000	4,200	200	5.0%
6471 Food Supplies	273,813	280,230	276,668	308,500	309,000	500	0.2%
6480 #N/A	-	-	-	63,500	-	(63,500)	-100.0%
6481 Electric	318,281	311,892	339,032	360,500	352,400	(8,100)	-2.2%
6482 Heating	41,017	40,296	44,758	-	55,500	55,500	
6486 Gasoline/Diesel	19,855	20,218	19,723	34,950	28,500	(6,450)	-18.5%
6491 Other Supplies & Materials	<u>9,204</u>	<u>1,215</u>	<u>863</u>	<u>600</u>	<u>700</u>	<u>100</u>	16.7%
Subtotal - Supplies	\$ 1,389,878	\$ 1,552,083	\$ 1,634,698	\$ 1,777,970	\$ 1,903,931	\$ 125,961	7.1%

	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6511 Land	\$ -	\$ 145,291	\$ 411	\$ -	\$ -	\$ -	0.0%
6521 Buildings Improvements Other Than	334,684	3,678,955	4,569,065	118,533	314,811	196,279	165.6%
6531 Building	-	-	100,000	-	-	-	0.0%
6541 Regular Equipment	437,030	335,908	371,742	339,704	211,506	(128,198)	-37.7%
6543 Technology Equipment	-	5,197	70,724	4,500	160,823	156,323	3473.8%
6551 Vehicles	-	9,600	39,126	-	15,000	15,000	
Subtotal - Capital Outlay	\$ 771,714	\$ 4,174,952	\$ 5,151,067	\$ 462,736	\$ 702,140	\$ 239,404	51.7%
Principal - General Obligation							
6611 Bonds	\$ 10,315,000	\$ 7,070,000	\$ 2,120,000	\$ 11,493,076	\$ 3,425,000	\$ (8,068,076)	-70.2%
Principal - Lease Purchase							
6613 Agreements	-	20,000	235,000	240,000	250,000	10,000	4.2%
Interest - General Obligation							
6621 Bonds	1,983,548	1,410,773	1,234,106	1,235,689	990,938	(244,751)	-19.8%
6622 Interest - Short Term Loans	1,265	1,911	3	2,000	-	(2,000)	-100.0%
Interest - Lease Purchase							
6623 Agreements	-	20,306	84,758	88,506	81,081	(7,425)	-8.4%
6631 Fees - General Obligation Bonds	103,892	82,266	2,503	91,408	3,175	(88,233)	-96.5%
6632 Fees - Short Term Loans	36,600	260	260	400	-	(400)	-100.0%
Fees - Lease Purchase							
6633 Agreements	=	<u>77,158</u>	=	<u>3,265</u>	<u>3,000</u>	<u>(265)</u>	-8.1%
Subtotal - Short & Long Term Debt	\$ 12,440,305	\$ 8,682,674	\$ 3,676,630	\$ 13,154,345	\$ 4,753,194	\$ (8,401,151)	-63.9%
TOTAL	\$ 29,819,376	\$ 30,289,097	\$ 27,358,897	\$ 33,468,828	\$ 26,126,739	\$ (7,342,089)	-21.9%

GENERAL FUND

	2016	2017	2018	2019	2020	Increase/	Percent	
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change	
Certificated Administrator								
6112	Salaries	-	-	-	68,261	69,968	1,707	2.5%
6131	Supplemental Pay	62,872	35,891	2,352	800	3,000	2,200	275.0%
Certificated Unused								
6141	Leave/Severance Pay	1,265	-	-	-	-	-	0.0%
6151	Classified Salaries	3,020,047	3,038,821	2,713,981	2,409,510	2,497,010	87,501	3.6%
6152	Instructional Aide Salaries	-	-	-	316,067	298,548	(17,520)	-5.5%
6161	Classified Salaries - Part-Time	4,690	95,415	260,321	347,830	345,000	(2,830)	-0.8%
Classified Unused								
6171	Leave/Severance Pay	-	5,610	23,703	-	5,000	5,000	
6181	Overtime Pay	=	=	<u>134,415</u>	<u>108,000</u>	<u>102,100</u>	<u>(5,900)</u>	-5.5%
	Subtotal - Salaries	\$ 3,088,874	\$ 3,175,737	\$ 3,134,772	\$ 3,250,468	\$ 3,320,626	\$ 70,158	2.2%
6211	Teacher Retirement	\$ 8,246	\$ 7,680	\$ 8,095	\$ 9,434	\$ 12,804	\$ 3,371	35.7%
6221	Non-Teacher Retirement	221,310	225,380	227,601	251,244	251,805	561	0.2%
6231	OASDI	184,582	192,039	187,155	204,455	205,398	944	0.5%
6232	Medicare	43,271	44,768	43,939	47,222	48,039	817	1.7%
6241	Employee Insurance	351,542	357,789	396,202	463,469	511,985	48,516	10.5%
6261	Workers' Compensation Insurance	80,555	83,927	101,858	106,951	98,000	(8,951)	-8.4%
6271	Unemployment Compensation	<u>7,577</u>	<u>8,418</u>	<u>21,428</u>	<u>21,000</u>	<u>20,000</u>	<u>(1,000)</u>	-4.8%
	Subtotal - Benefits	\$ 897,082	\$ 920,001	\$ 986,279	\$ 1,103,775	\$ 1,148,032	\$ 44,257	4.0%
6311	Instructional Services	\$ 97,324	\$ 98,111	\$ 97,164	\$ 128,500	\$ 134,500	\$ 6,000	4.7%
6312	Program Improvement Services	77,827	34,681	7,675	60,160	40,000	(20,160)	-33.5%
6313	Pupil Services	-	-	-	4,250	6,000	1,750	41.2%
6314	Staff Services	2,302	1,398	2,930	3,130	7,965	4,835	154.5%
6315	Audit Services	14,000	14,147	14,000	15,000	15,000	-	0.0%
6316	Technology Related Services	6,923	11,880	8,087	9,850	9,500	(350)	-3.6%
6317	Legal Services	13,107	12,666	15,318	20,000	20,000	-	0.0%
6318	Election Services	3,035	1,097	9,153	8,000	9,000	1,000	12.5%
6319	Other Professional Services	296,357	330,889	379,944	361,458	347,074	(14,384)	-4.0%
6330	Roof Repairs	9,726	325	11,640	-	-	-	0.0%
6331	Cleaning Services	18,163	16,446	32,432	41,000	-	(41,000)	-100.0%
6332	Repairs & Maintenance	118,141	124,634	148,139	208,240	211,650	3,410	1.6%
6333	Rental - Land & Building	-	7,312	3,965	-	-	-	0.0%
6334	Rental - Equipment	237,762	166,488	116,898	123,794	134,156	10,362	8.4%
6335	Water & Sewer	47,227	62,868	69,041	36,500	61,000	24,500	67.1%
6336	Trash Removal	25,595	27,561	35,834	28,500	24,000	(4,500)	-15.8%
Technology Repairs &								
6337	Maintenance	2,916	4,454	3,320	4,356	60,214	55,858	1282.3%

GENERAL FUND

	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6338 Rental - Technology	-	3,652	-	-	-	-	0.0%
6339 Other Property Services	6,721	7,332	8,167	14,000	17,500	3,500	25.0%
6341 Contracted Pupil Transportation	49,438	41,488	74,462	53,000	80,000	27,000	50.9%
6342 Other Non-Route Transportation	499	1,001	792	6,000	14,300	8,300	138.3%
6343 Travel	49,813	66,254	94,798	130,650	185,020	54,370	41.6%
6344 Retreat	1,057	3,533	309	741	-	(741)	-100.0%
6351 Property Insurance	75,259	70,128	73,313	80,200	89,500	9,300	11.6%
6352 Liability Insurance	77,848	75,122	78,136	79,700	89,800	10,100	12.7%
6353 Fidelity Bond Premiums	-	90	93	200	200	-	0.0%
6355 Transportation Vehicle Insurance	3,231	3,693	3,816	4,007	-	(4,007)	-100.0%
6356 Athletic Accident Insurance	8,512	8,572	9,283	9,500	-	(9,500)	-100.0%
6359 Judgments & Settlements	-	1,635	-	4,500	4,000	(500)	-11.1%
6361 Communication	-	-	-	-	93,825	93,825	
6362 Advertising	1,916	1,508	2,211	1,000	1,500	500	50.0%
6363 Printing and Binding	17,418	6,206	3,136	2,375	4,050	1,675	70.5%
6364 Telephone	111,767	117,760	106,963	110,409	7,570	(102,839)	-93.1%
6371 Dues And Memberships	208,296	210,281	197,579	214,695	45,235	(169,460)	-78.9%
6372 Athletic League Fees	9,641	450	500	650	650	-	0.0%
6373 Athletic Playoff Fees	40	-	-	3,000	7,270	4,270	142.3%
6374 Athletic Tournament Fees	7,862	7,947	11,411	9,500	11,300	1,800	18.9%
6391 Other Purchased Services	64,169	59,711	83,382	139,334	201,253	61,919	44.4%
6392 Other Services	534	2,667	3,733	4,600	-	(4,600)	-100.0%
6393 Contracted Labor Services	381	8,633	1,200	2,548	1,000	(1,548)	-60.7%
6398 Other Expenses	=	<u>38,457</u>	<u>15,905</u>	<u>131,162</u>	<u>134,810</u>	<u>3,648</u>	2.8%
Subtotal - Purchased Services	\$ 1,664,806	\$ 1,651,077	\$ 1,724,727	\$ 2,054,509	\$ 2,068,841	\$ 14,333	0.7%

GENERAL FUND

	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6411 General Supplies	\$ 412,136	\$ 593,307	\$ 598,907	\$ 596,590	\$ 815,428	\$ 218,838	36.7%
6412 Supplies - Technology Related	-	21,534	3,802	14,059	203,061	189,002	1344.4%
6413 Supplies	48,476	28,900	33,348	43,150	-	(43,150)	-100.0%
6414 Meeting Supplies	-	-	-	2,000	-	(2,000)	-100.0%
6415 Custodial Supplies	141,413	115,549	116,000	129,461	37,000	(92,461)	-71.4%
6416 Miscellaneous Supplies	35,350	32,738	35,862	48,820	-	(48,820)	-100.0%
6417 Athletic Apparel	6,581	15,625	14,876	14,700	10,000	(4,700)	-32.0%
6419 Contingency (Supplies)	2,257	4,535	9,153	6,901	5,400	(1,501)	-21.7%
6430 Professional Publications	26,367	-	59,758	82,070	-	(82,070)	-100.0%
6431 Textbooks	36,886	63,873	62,308	52,190	65,343	13,153	25.2%
6441 Library Books	18,244	22,172	19,638	15,981	17,400	1,419	8.9%
6451 Resource Materials	-	-	-	4,000	4,200	200	5.0%
6471 Food Supplies	273,813	280,230	276,668	308,500	309,000	500	0.2%
6480 #N/A	-	-	-	63,500	-	(63,500)	-100.0%
6481 Electric	318,281	311,892	339,032	360,500	352,400	(8,100)	-2.2%
6482 Heating	41,017	40,296	44,758	-	55,500	55,500	
6486 Gasoline/Diesel	19,855	20,218	19,723	34,950	28,500	(6,450)	-18.5%
6491 Other Supplies & Materials	<u>9,204</u>	<u>1,215</u>	<u>863</u>	<u>600</u>	<u>700</u>	<u>100</u>	16.7%
Subtotal - Supplies	\$ 1,389,878	\$ 1,552,083	\$ 1,634,698	\$ 1,777,970	\$ 1,903,931	\$ 125,961	7.1%
6622 Interest - Short Term Loans	\$ 1,265	\$ 1,911	\$ 3	\$ 2,000	\$ -	\$ (2,000)	-100.0%
6632 Fees - Short Term Loans	=	<u>260</u>	<u>260</u>	<u>400</u>	=	(400)	-100.0%
Subtotal - Short & Long Term Debt	\$ 1,265	\$ 2,171	\$ 263	\$ 2,400	\$ -	\$ (2,400)	-100.0%
TOTAL	\$ 7,041,905	\$ 7,301,070	\$ 7,480,740	\$ 8,189,122	\$ 8,441,431	\$ 252,309	3.1%

TEACHERS FUND

	2016	2017	2018	2019	2020	Increase/	Percent	
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change	
6111	Certificated Salaries	\$ 7,174,402	\$ 7,586,409	\$ 8,134,136	\$ 6,969,595	\$ 7,139,040	\$ 169,445	2.4%
	Certificated Administrator							
6112	Salaries	-	-	-	1,373,771	1,488,103	114,332	8.3%
6121	Certificated Part-Time Salaries	54,042	-	67,719	-	-	-	0.0%
6122	Other Part-Time Salaries	-	-	-	166,655	212,715	46,060	27.6%
6131	Supplemental Pay	165,314	252,895	303,457	401,004	419,290	18,286	4.6%
	Certificated Unused							
6141	Leave/Severance Pay	9,285	5,687	641	-	-	-	0.0%
6151	Classified Salaries	<u>786</u>	=	=	=	=	=	0.0%
	Subtotal - Salaries	\$ 7,403,829	\$ 7,844,991	\$ 8,505,953	\$ 8,911,025	\$ 9,259,148	\$ 348,123	3.9%
6211	Teacher Retirement	\$ 1,151,145	\$ 1,231,038	\$ 1,335,123	\$ 1,432,712	\$ 1,503,386	\$ 70,674	4.9%
6221	Non-Teacher Retirement	4,521	505	1,102	900	8,119	7,219	802.1%
6231	OASDI	7,669	1,019	3,134	31,892	32,182	289	0.9%
6232	Medicare	104,533	109,885	119,364	126,924	132,478	5,554	4.4%
6241	Employee Insurance	<u>639,603</u>	<u>678,031</u>	<u>772,600</u>	<u>888,073</u>	<u>1,013,661</u>	<u>125,588</u>	14.1%
		-	-	-	-	-	-	
	Subtotal - Benefits	\$ 1,907,471	\$ 2,020,479	\$ 2,231,322	\$ 2,480,501	\$ 2,689,826	\$ 209,324	8.4%
6311	Instructional Services	<u>\$ 255,417</u>	<u>\$ 267,103</u>	<u>\$ 313,448</u>	<u>\$ 273,500</u>	<u>\$ 281,000</u>	<u>\$ 7,500</u>	2.7%
	Subtotal - Instructional Services	\$ 255,417	\$ 267,103	\$ 313,448	\$ 273,500	\$ 281,000	\$ 7,500	2.7%
	TOTAL	\$ 9,566,716	\$ 10,132,572	\$ 11,050,724	\$ 11,665,026	\$ 12,229,974	\$ 564,948	4.8%

DEBT SERVICE FUND

	2016	2017	2018	2019	2020	Increase/	Percent	
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change	
	Principal - General Obligation							
6611	Bonds	\$ 10,295,000	\$ 7,070,000	\$ 2,120,000	\$ 11,493,076	\$ 3,425,000	\$ (8,068,076)	-70.2%
	Interest - General Obligation							
6621	Bonds	1,962,692	1,410,773	1,234,106	1,235,689	990,938	(244,751)	-19.8%
6631	Fees - General Obligation Bonds	<u>51,642</u>	<u>82,266</u>	<u>2,503</u>	<u>91,408</u>	<u>3,175</u>	<u>(88,233)</u>	-96.5%
	Subtotal - Short & Long Term Debt	\$ 12,309,334	\$ 8,563,040	\$ 3,356,609	\$ 12,820,173	\$ 4,419,113	\$ (8,401,061)	-65.5%
	TOTAL	\$ 12,309,334	\$ 8,563,040	\$ 3,356,609	\$ 12,820,173	\$ 4,419,113	\$ (8,401,061)	-65.5%

CAPITAL PROJECTS FUND

		2016	2017	2018	2019	2020	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6511	Land	\$ -	\$ 145,291	\$ 411	\$ -	\$ -	\$ -	0.0%
6521	Buildings	334,684	3,678,955	4,569,065	118,533	314,811	196,279	165.6%
	Improvements Other Than							
6531	Building	-	-	100,000	-	-	-	0.0%
6541	Regular Equipment	437,030	335,908	371,742	339,704	211,506	(128,198)	-37.7%
6543	Technology Equipment	-	5,197	70,724	4,500	160,823	156,323	3473.8%
6551	Vehicles	=	<u>9,600</u>	<u>39,126</u>	=	<u>15,000</u>	<u>15,000</u>	
	Subtotal - Capital Outlay	\$ 771,714	\$ 4,174,952	\$ 5,151,067	\$ 462,736	\$ 702,140	\$ 239,404	51.7%
	Principal - General Obligation							
6611	Bonds	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Principal - Lease Purchase							
6613	Agreements	-	20,000	235,000	240,000	250,000	10,000	4.2%
	Interest - General Obligation							
6621	Bonds	20,856	-	-	-	-	-	0.0%
	Interest - Lease Purchase							
6623	Agreements	-	20,306	84,758	88,506	81,081	(7,425)	-8.4%
6631	Fees - General Obligation Bonds	52,250	-	-	-	-	-	0.0%
6632	Fees - Short Term Loans	36,600	-	-	-	-	-	0.0%
	Fees - Lease Purchase							
6633	Agreements	=	<u>77,158</u>	=	<u>3,265</u>	<u>3,000</u>	<u>(265)</u>	-8.1%
	Subtotal - Short & Long Term Debt	\$ 129,706	\$ 117,464	\$ 319,758	\$ 331,771	\$ 334,081	\$ 2,310	0.7%
	TOTAL	\$ 901,420	\$ 4,292,416	\$ 5,470,825	\$ 794,507	\$ 1,036,222	\$ 241,714	30.4%

BUILDING/DEPARTMENT BUDGETS

SUMMARY

	2016	2017	2018	2019	2020	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
00 District-Wide	139,638	14,994	-	-	-	-	0.0%
10 Board of Education	19,044	34,302	46,419	54,550	77,135	22,585	41.4%
11 Superintendent	327,958	303,852	327,082	346,829	371,201	24,372	7.0%
12 Communications	191,840	187,313	180,581	227,130	231,601	4,471	2.0%
20 Instruction	10,070,455	10,790,835	11,583,818	12,195,623	12,694,943	499,320	4.1%
21 Athletics	158,875	168,306	183,400	215,046	218,445	3,399	1.6%
22 Summer School	63,456	70,446	62,730	70,973	69,285	(1,688)	-2.4%
23 Parents As Teachers	52,135	71,700	36,492	48,838	59,421	10,583	21.7%
24 Activities	164,611	136,918	239,002	188,057	168,252	(19,805)	-10.5%
30 Assistant Superintendent	320,244	340,756	386,495	386,758	397,203	10,445	2.7%
31 Professional Development	9,343	95,861	116,365	280,035	267,994	(12,041)	-4.3%
32 Curriculum Development	242,120	114,756	162,052	221,551	241,718	20,167	9.1%
33 Assessment	105,061	141,093	116,998	145,877	164,632	18,755	12.9%
40 Student Services	156,225	116,474	120,631	129,539	134,827	5,288	4.1%
41 Social Workers	-	45,389	57,736	59,505	66,851	7,346	12.3%
42 Nurses	144,290	176,772	184,009	183,467	189,142	5,675	3.1%
51 Business Office	503,705	556,095	559,151	701,480	693,009	(8,472)	-1.2%
52 Technology	1,182,816	1,144,594	1,155,784	1,003,652	1,039,875	36,223	3.6%
53 Debt	12,388,055	8,682,674	3,676,630	13,154,345	4,753,194	(8,401,151)	-63.9%
54 Food Service	625,960	661,596	731,966	728,473	783,775	55,302	7.6%
55 Copier	40,926	72,669	24,700	62,204	97,370	35,166	56.5%
60 Building And Grounds	1,596,217	241,978	243,743	273,685	338,324	64,639	23.6%
61 Maintenance	393,928	4,541,792	5,415,094	980,062	1,100,814	120,752	12.3%
62 Custodial	-	730,156	822,942	858,536	913,948	55,412	6.5%

BUDGET DETAIL BY DEPARTMENT, FUNCTION AND OBJECT

	2016	2017	2018	2019	2020	Inc/ (Dec)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
District-Wide							
<u>1251 - Supplemental Instruction</u>							
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	-	-	-	-	-	-
<u>1411 - Student Activities</u>							
6411 - General Supplies	332	-	-	-	-	-	0.0%
<u>1421 - Student Athletics</u>							
6241 - Employee Insurance	315	-	-	-	-	-	0.0%
<u>1931 - Tuition for Special Education</u>							
6311 - Instructional Services	-	-	-	-	-	-	0.0%
<u>2113 - Social Work Services</u>							
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	-	-	-	-	-	-
<u>2213 - Instructional Staff Training Services</u>							
6312 - Program Improvement Services	-	14,994	-	-	-	-	0.0%
6319 - Other Professional Services	-	-	-	-	-	-	0.0%
6411 - General Supplies	=	=	=	=	=	=	0.0%
	-	14,994	-	-	-	-	-
<u>2311 - Board of Education</u>							
6352 - Liability Insurance	-	-	-	-	-	-	0.0%
<u>5311 - Fees - Bonded Indebtedness</u>							
6631 - Fees - General Obligation Bonds	52,250	-	-	-	-	-	0.0%
Total - District-Wide	<u>139,639</u>	<u>14,994</u>	=	=	=	=	0.0%

2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

Board of Education

2311 - Board of Education

6317 - Legal Services	-	12,666	15,318	20,000	20,000	-	0.0%
6318 - Election Services	-	1,097	9,153	8,000	9,000	1,000	12.5%
6343 - Travel	4,050	2,367	1,492	6,000	22,000	16,000	266.7%
6371 - Dues And Memberships	11,193	14,320	14,947	13,820	14,235	415	3.0%
6391 - Other Purchased Services	3,367	3,738	5,352	5,400	10,400	5,000	92.6%
6411 - General Supplies	<u>433</u>	<u>114</u>	<u>157</u>	<u>1,330</u>	<u>1,500</u>	<u>170</u>	12.8%
Total - Board of Education	19,044	34,302	46,419	54,550	77,135	22,585	41.4%

Superintendent

2213 - Instructional Staff Training Services

6319 - Other Professional Services	-	-	-	5,421	6,620	1,199	22.1%
6411 - General Supplies	=	=	=	<u>500</u>	<u>500</u>	=	0.0%
	-	-	-	5,921	7,120	1,199	20.2%

2311 - Board of Education

6317 - Legal Services	13,107	-	-	-	-	-	0.0%
6318 - Election Services	<u>3,035</u>	=	=	=	=	=	0.0%
	16,142	-	-	-	-	-	0.0%

2321 - Office of Superintendent Services

6111 - Certificated Salaries	169,744	177,744	189,803	-	-	-	0.0%
6112 - Certificated Administrator Salaries	-	-	-	194,348	207,000	12,652	6.5%
6151 - Classified Salaries	47,730	49,935	51,147	52,341	54,056	1,715	3.3%
6181 - Overtime Pay	-	-	338	250	250	-	0.0%
6211 - Teacher Retirement	25,371	25,403	27,215	27,968	29,855	1,887	6.7%
6221 - Non-Teacher Retirement	3,633	3,799	3,936	4,059	4,195	137	3.4%
6231 - OASDI	2,936	3,072	3,169	3,261	3,367	106	3.3%
6232 - Medicare	3,315	3,247	3,445	3,581	3,789	208	5.8%
6241 - Employee Insurance	27,970	13,417	14,300	13,471	18,773	5,302	39.4%
6314 - Staff Services	2,272	1,171	2,569	3,130	4,965	1,835	58.6%
6319 - Other Professional Services	17,298	7,912	6,308	11,000	11,000	-	0.0%
6343 - Travel	8,450	11,556	18,076	21,199	16,000	(5,199)	-24.5%
6371 - Dues And Memberships	1,079	3,003	3,724	4,300	6,830	2,530	58.8%
6392 - Other Services	444	1,635	907	-	-	-	0.0%
6411 - General Supplies	198	-	-	2,000	4,000	2,000	100.0%

2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

Superintendent

6413 - Supplies	1,342	1,043	1,139	-	-	-	0.0%
6419 - Contingency (Supplies)	35	914	1,007	=	=	=	0.0%
	311,816	303,852	327,082	340,908	364,081	23,173	6.8%
Total - Superintendent	327,958	303,852	327,082	346,829	371,201	24,372	7.0%

Communications

2633 - Public Information Services

6151 - Classified Salaries	101,032	107,074	112,295	116,843	119,764	2,921	2.5%
6181 - Overtime Pay	-	-	629	500	500	-	0.0%
6221 - Non-Teacher Retirement	7,529	8,030	8,584	8,951	9,190	238	2.7%
6231 - OASDI	6,225	6,599	7,006	7,275	7,456	181	2.5%
6232 - Medicare	1,456	1,543	1,639	1,701	1,744	42	2.5%
6241 - Employee Insurance	8,812	10,075	12,313	13,050	14,456	1,406	10.8%
6314 - Staff Services	30	-	-	-	-	-	0.0%
6319 - Other Professional Services	11,275	6,499	8,266	44,200	45,850	1,650	3.7%
6343 - Travel	-	3,350	-	725	-	(725)	-100.0%
6363 - Printing and Binding	17,418	6,206	3,136	2,375	4,050	1,675	70.5%
6364 - Telephone	14,355	4,538	(735)	-	7,570	7,570	
6371 - Dues And Memberships	1,907	1,606	1,353	1,975	1,760	(215)	-10.9%
6391 - Other Purchased Services	9,694	12,563	6,183	16,384	8,460	(7,924)	-48.4%
6411 - General Supplies	12,106	19,230	19,913	13,150	10,801	(2,349)	-17.9%

2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

Instruction

1111 - Elementary

6111 - Certificated Salaries	2,539,862	2,621,149	2,789,214	2,889,643	3,027,643	138,000	4.8%
6121 - Certificated Part-Time Salaries	-	-	21,587	-	-	-	0.0%
6122 - Other Part-Time Salaries	-	-	-	22,178	44,674	22,496	101.4%
6131 - Supplemental Pay	5,550	8,305	10,850	13,900	17,500	3,600	25.9%
6151 - Classified Salaries	103,964	133,984	49,291	-	-	-	0.0%
6152 - Instructional Aide Salaries	-	-	-	50,080	26,139	(23,941)	-47.8%
6181 - Overtime Pay	-	-	428	200	-	(200)	-100.0%
6211 - Teacher Retirement	407,286	424,007	455,171	474,635	521,545	46,910	9.9%
6221 - Non-Teacher Retirement	7,543	7,088	2,167	4,594	9,461	4,867	105.9%
6231 - OASDI	6,511	9,325	3,046	25,484	20,898	(4,586)	-18.0%
6232 - Medicare	37,584	38,927	40,492	42,330	45,182	2,851	6.7%
6241 - Employee Insurance	277,338	293,740	312,555	359,218	425,933	66,715	18.6%
6311 - Instructional Services	171,785	174,025	182,652	169,000	155,500	(13,500)	-8.0%
6319 - Other Professional Services	2,584	2,960	14,904	28,990	13,600	(15,390)	-53.1%
6332 - Repairs & Maintenance	-	-	7,815	-	-	-	0.0%
6334 - Rental - Equipment	-	-	4,091	-	-	-	0.0%
6342 - Other Non-Route Transportation	-	-	557	-	-	-	0.0%
6391 - Other Purchased Services	409	-	-	-	6,975	6,975	
6411 - General Supplies	48,244	78,384	73,441	69,700	80,838	11,138	16.0%
6413 - Supplies	1,708	-	-	-	-	-	0.0%
6419 - Contingency (Supplies)	-	-	6,613	3,901	-	(3,901)	-100.0%
6431 - Textbooks	<u>29,864</u>	<u>30,873</u>	<u>57,550</u>	<u>43,355</u>	<u>43,985</u>	<u>630</u>	1.5%
	3,640,233	3,822,767	4,032,423	4,197,207	4,439,873	242,666	5.8%

1131 - Middle School

6111 - Certificated Salaries	589,798	669,639	591,278	597,657	638,068	40,411	6.8%
6131 - Supplemental Pay	12,478	8,700	7,025	13,200	13,524	324	2.5%
6141 - Certificated Unused Leave/Severance Pay	-	5,462	641	-	-	-	0.0%
6211 - Teacher Retirement	95,246	106,933	96,078	105,605	116,471	10,867	10.3%
6231 - OASDI	127	115	16	5,911	6,465	554	9.4%
6232 - Medicare	8,520	9,440	8,234	9,122	10,092	970	10.6%
6241 - Employee Insurance	55,804	59,452	64,847	83,813	89,901	6,088	7.3%
6311 - Instructional Services	36,375	37,712	37,483	25,000	20,000	(5,000)	-20.0%

	2016	2017	2018	2019	2020	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change
6319 - Other Professional Services	81,270	97,999	106,698	3,209	1,055	(2,154)	-67.1%
6332 - Repairs & Maintenance	285	300	2,914	240	960	720	300.0%
6342 - Other Non-Route Transportation	-	-	236	-	-	-	0.0%
6343 - Travel	-	213	-	-	-	-	0.0%
6391 - Other Purchased Services	186	94	-	-	3,000	3,000	
6398 - Other Expenses	-	-	-	107,586	128,326	20,740	19.3%
6411 - General Supplies	16,687	23,870	28,889	16,267	18,868	2,601	16.0%
6412 - Supplies - Technology Related	-	-	1,776	-	-	-	0.0%
6413 - Supplies	1,419	-	-	-	-	-	0.0%
6419 - Contingency (Supplies)	-	-	-	-	400	400	
6431 - Textbooks	<u>3,201</u>	=	=	=	=	=	0.0%
	901,396	1,019,928	946,114	967,610	1,047,130	79,520	8.2%
1151 - High School							
6111 - Certificated Salaries	1,543,219	1,800,996	1,936,415	1,971,153	2,015,383	44,230	2.2%
6121 - Certificated Part-Time Salaries	-	-	7,348	-	-	-	0.0%
6122 - Other Part-Time Salaries	-	-	-	55,691	75,081	19,390	34.8%
6131 - Supplemental Pay	55,111	77,941	17,500	16,600	16,600	-	0.0%
6151 - Classified Salaries	-	48,699	-	-	-	-	0.0%
6171 - Classified Unused Leave/Severance Pay	-	1,298	-	-	-	-	0.0%
6211 - Teacher Retirement	249,564	293,786	308,979	328,180	337,125	8,945	2.7%
6221 - Non-Teacher Retirement	-	3,713	-	-	-	-	0.0%
6231 - OASDI	175	3,116	91	2,639	5,453	2,814	106.6%
6232 - Medicare	21,860	26,719	27,277	28,711	29,628	917	3.2%
6241 - Employee Insurance	125,174	155,047	171,826	199,608	221,349	21,741	10.9%
6311 - Instructional Services	45,222	54,912	53,900	52,000	56,000	4,000	7.7%
6319 - Other Professional Services	20,601	12,161	21,668	20,695	10,500	(10,195)	-49.3%
6332 - Repairs & Maintenance	-	-	5,160	-	-	-	0.0%
6334 - Rental - Equipment	-	-	3,733	-	-	-	0.0%
6344 - Retreat	77	-	-	-	-	-	0.0%
6391 - Other Purchased Services	12	-	1,687	-	9,119	9,119	
6398 - Other Expenses	-	-	-	4,076	3,834	(242)	-5.9%
6411 - General Supplies	35,306	52,560	45,689	42,459	41,193	(1,266)	-3.0%
6419 - Contingency (Supplies)	-	-	49	-	-	-	0.0%
6431 - Textbooks	<u>3,820</u>	<u>5,105</u>	<u>4,758</u>	<u>4,835</u>	<u>6,515</u>	<u>1,680</u>	34.7%
	2,100,142	2,536,051	2,606,080	2,726,648	2,827,780	101,132	3.7%

2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

1191 - Summer School

6311 - Instructional Services - - - 2,000 2,000 - 0.0%

1193 - Alternative Program Instruction

6319 - Other Professional Services - - - 7,350 - (7,350) -100.0%

6411 - General Supplies = = = 11,950 11,150 (800) -6.7%

- - - 19,300 11,150 (8,150) -42.2%

1211 - Gifted and Talented

6111 - Certificated Salaries 137,461 143,705 151,257 154,516 156,833 2,317 1.5%

6131 - Supplemental Pay - - - 2,500 1,500 (1,000) -40.0%

6211 - Teacher Retirement 21,441 22,429 23,656 24,301 24,958 657 2.7%

6232 - Medicare 1,986 2,077 2,187 2,240 2,296 56 2.5%

6241 - Employee Insurance 10,534 11,105 12,022 13,084 14,490 1,406 10.7%

6411 - General Supplies 3,618 3,506 2,184 2,926 3,695 768 26.3%

175,040 182,822 191,306 199,568 203,772 4,204 2.1%

1221 - Alternative Education

6111 - Certificated Salaries 215,367 - - - - - 0.0%

6151 - Classified Salaries 49,949 = = = = = 0.0%

6211 - Teacher Retirement 34,344 - - - - - 0.0%

6221 - Non-Teacher Retirement 3,759 - - - - - 0.0%

6231 - OASDI 2,774 - - - - - 0.0%

6232 - Medicare 3,744 - - - - - 0.0%

6241 - Employee Insurance 26,561 - - - - - 0.0%

6311 - Instructional Services 3,433 13,592 11,292 56,000 56,000 - 0.0%

6319 - Other Professional Services 3,866 - - - - - 0.0%

6334 - Rental - Equipment 139 - - - - - 0.0%

6411 - General Supplies 5,404 = = = = = 0.0%

349,339 13,592 11,292 56,000 56,000 - 0.0%

2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

1251 - Supplemental Instruction

6111 - Certificated Salaries	84,909	104,631	390,215	327,122	271,180	(55,943)	-17.1%
6121 - Certificated Part-Time Salaries	-	-	25,208	-	-	-	0.0%
6122 - Other Part-Time Salaries	-	-	-	22,804	-	(22,804)	-100.0%
6151 - Classified Salaries	39,746	-	90,279	-	-	-	0.0%
6152 - Instructional Aide Salaries	-	-	-	92,888	94,983	2,095	2.3%
6181 - Overtime Pay	-	-	1,285	700	500	(200)	-28.6%
6211 - Teacher Retirement	16,650	16,490	65,994	63,227	46,762	(16,465)	-26.0%
6221 - Non-Teacher Retirement	986	-	7,499	11,776	5,804	(5,972)	-50.7%
6231 - OASDI	2,150	-	5,641	7,779	5,920	(1,859)	-23.9%
6232 - Medicare	1,726	1,510	7,258	6,583	5,317	(1,266)	-19.2%
6241 - Employee Insurance	17,695	8,854	57,856	54,381	53,419	(962)	-1.8%
6311 - Instructional Services	-	7,710	-	-	-	-	0.0%
6319 - Other Professional Services	18,815	-	9,584	11,600	-	(11,600)	-100.0%
6411 - General Supplies	<u>16,015</u>	<u>12,179</u>	<u>5,112</u>	<u>9,163</u>	=	<u>(9,163)</u>	-100.0%
	198,692	151,374	665,931	608,024	483,884	(124,140)	-20.4%

1271 - Bilingual

6111 - Certificated Salaries	19,136	84,265	86,804	88,237	90,172	1,935	2.2%
6211 - Teacher Retirement	3,340	13,904	14,310	14,690	15,075	385	2.6%
6232 - Medicare	275	1,219	1,214	1,279	1,307	28	2.2%
6241 - Employee Insurance	3,913	11,703	11,964	13,024	14,429	1,405	10.8%
6431 - Textbooks	=	<u>80</u>	=	=	=	=	0.0%
	26,664	111,171	114,292	117,231	120,984	3,753	3.2%

1321 - Career Education

6319 - Other Professional Services	-	1,049	1,892	-	-	-	0.0%
6411 - General Supplies	=	<u>1,652</u>	<u>908</u>	=	=	=	0.0%
	-	2,701	2,800	-	-	-	0.0%

2114 - Pupil Accounting Services

6151 - Classified Salaries	-	57,816	59,530	35,000	34,112	(888)	-2.5%
6171 - Classified Unused Leave/Severance Pay	-	-	4,579	-	5,000	5,000	
6181 - Overtime Pay	-	-	-	250	250	-	0.0%
6221 - Non-Teacher Retirement	-	4,340	4,453	2,869	2,810	(59)	-2.1%
6231 - OASDI	-	3,437	3,868	2,186	2,131	(55)	-2.5%
6232 - Medicare	-	804	905	512	499	(13)	-2.6%
6241 - Employee Insurance	=	<u>5,502</u>	<u>5,438</u>	<u>6,504</u>	<u>7,205</u>	<u>701</u>	10.8%
	-	71,899	78,773	47,321	52,006	4,685	9.9%

2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

2122 - Guidance Services

6111 - Certificated Salaries	335,266	339,234	349,011	347,331	331,057	(16,274)	-4.7%
6131 - Supplemental Pay	-	-	-	6,000	12,000	6,000	100.0%
6141 - Certificated Unused Leave/Severance Pay	9,285	-	-	-	-	-	0.0%
6151 - Classified Salaries	11,911	-	-	-	-	-	0.0%
6211 - Teacher Retirement	51,947	54,146	55,597	58,017	55,744	(2,273)	-3.9%
6221 - Non-Teacher Retirement	995	-	-	-	-	-	0.0%
6231 - OASDI	730	-	-	-	-	-	0.0%
6232 - Medicare	4,921	4,516	4,744	5,225	4,974	(251)	-4.8%
6241 - Employee Insurance	25,871	34,505	34,694	45,545	43,343	(2,202)	-4.8%
6319 - Other Professional Services	1,141	3,181	1,479	3,675	-	(3,675)	-100.0%
6332 - Repairs & Maintenance	-	-	2,350	-	-	-	0.0%
6334 - Rental - Equipment	42	-	1,778	-	-	-	0.0%
6411 - General Supplies	<u>103</u>	<u>599</u>	<u>739</u>	<u>1,900</u>	<u>1,900</u>	=	0.0%
	442,210	436,181	450,391	467,693	449,018	(18,675)	-4.0%

2134 - Nursing Services

6311 - Instructional Services	-	-	-	12,000	6,000	(6,000)	-50.0%
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2211 - Improvement of Instruction Services

6312 - Program Improvement Services	500	-	-	-	-	-	0.0%
6319 - Other Professional Services	10,636	1,492	47	-	1,800	1,800	
6411 - General Supplies	<u>3,004</u>	<u>1,282</u>	<u>721</u>	<u>1,300</u>	<u>1,700</u>	<u>400</u>	30.8%
	14,140	2,774	768	1,300	3,500	2,200	169.2%

2212 - Instruction & Curriculum Services

6312 - Program Improvement Services	-	-	-	2,160	-	(2,160)	-100.0%
6319 - Other Professional Services	=	<u>8,110</u>	<u>3,572</u>	<u>4,900</u>	<u>1,600</u>	<u>(3,300)</u>	-67.3%
	-	8,110	3,572	7,060	1,600	(5,460)	-77.3%

2213 - Instructional Staff Training Services

6319 - Other Professional Services	-	600	4,552	500	8,550	8,050	1610.0%
6343 - Travel	-	808	-	-	-	-	0.0%
6411 - General Supplies	=	<u>2,111</u>	<u>434</u>	<u>2,000</u>	<u>8,400</u>	<u>6,400</u>	320.0%
	-	3,519	4,987	2,500	16,950	14,450	578.0%

2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

2222 - School Library Services

6111 - Certificated Salaries	78,652	125,022	157,438	161,098	164,852	3,754	2.3%
6131 - Supplemental Pay	-	-	6,913	7,800	6,576	(1,224)	-15.7%
6211 - Teacher Retirement	12,442	19,719	25,955	27,093	27,518	425	1.6%
6232 - Medicare	1,048	1,743	2,333	2,449	2,485	36	1.5%
6241 - Employee Insurance	7,225	11,088	15,346	16,326	18,084	1,758	10.8%
6411 - General Supplies	1,516	257	2,417	1,693	3,800	2,107	124.5%
6441 - Library Books	18,244	22,172	19,638	15,981	17,400	1,419	8.9%
6451 - Resource Materials	=	=	=	<u>4,000</u>	<u>4,200</u>	<u>200</u>	5.0%
	119,127	180,001	230,142	236,440	244,915	8,476	3.6%

2291 - Other Support Services - Instruction

6111 - Certificated Salaries	-	-	-	70,580	72,637	2,057	2.9%
6211 - Teacher Retirement	-	-	-	11,260	11,633	373	3.3%
6232 - Medicare	-	-	-	565	526	(39)	-6.9%
6241 - Employee Insurance	=	=	=	<u>7,170</u>	<u>7,956</u>	<u>786</u>	11.0%
	-	-	-	89,575	92,752	3,177	3.5%

2325 - Office of Asst. Superintendent Services

6311 - Instructional Services	-	-	-	1,000	1,000	-	0.0%
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2411 - Office of Principal Services

6111 - Certificated Salaries	776,046	788,484	820,305	-	-	-	0.0%
6112 - Certificated Administrator Salaries	-	-	-	849,858	942,975	93,117	11.0%
6141 - Certificated Unused Leave/Severance Pay	-	225	-	-	-	-	0.0%
6151 - Classified Salaries	<u>279,586</u>	<u>207,143</u>	<u>230,227</u>	<u>237,464</u>	<u>241,068</u>	<u>3,604</u>	1.5%
6161 - Classified Salaries - Part-Time	-	-	1,878	-	-	-	0.0%
6181 - Overtime Pay	-	-	1,967	1,350	1,350	-	0.0%
6211 - Teacher Retirement	118,493	120,614	125,837	130,847	145,731	14,884	11.4%
6221 - Non-Teacher Retirement	21,879	16,183	18,467	19,098	19,450	352	1.8%
6231 - OASDI	15,847	12,121	13,360	14,806	15,029	223	1.5%
6232 - Medicare	14,742	13,978	14,751	15,785	17,188	1,403	8.9%
6241 - Employee Insurance	81,351	72,781	83,613	92,837	101,818	8,981	9.7%
6311 - Instructional Services	-	13,594	13,339	6,000	10,500	4,500	75.0%
6343 - Travel	-	-	-	2,000	2,000	-	0.0%
6364 - Telephone	5,368	5,906	4,517	7,909	-	(7,909)	-100.0%
6411 - General Supplies	26,042	6,819	17,807	12,794	13,827	1,033	8.1%
6412 - Supplies - Technology Related	=	=	=	=	=	=	0.0%
	1,339,355	1,257,848	1,346,067	1,390,748	1,510,936	120,188	8.6%

2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

2552 - District Operated Transportation Services

6342 - Other Non-Route Transportation 499 1,001 - - - - 0.0%

2641 - Staff Services

6311 - Instructional Services - - - 4,000 2,000 (2,000) -50.0%

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 291 = = = = = 0.0%
23,555 - - - - - 0.0%

3512 - Early Childhood Instruction

6111 - Certificated Salaries 255,104 435,285 351,103 362,258 371,216 8,958 2.5%
6121 - Certificated Part-Time Salaries - - 13,577 - - - 0.0%
6122 - Other Part-Time Salaries - - - 32,000 32,612 612 1.9%
6131 - Supplemental Pay 713 - - - - - 0.0%
6151 - Classified Salaries 129,950 164,573 162,128 - - - 0.0%
6152 - Instructional Aide Salaries - - - 173,099 177,426 4,327 2.5%
6181 - Overtime Pay - - 1,248 500 500 - 0.0%
6211 - Teacher Retirement 40,728 69,495 59,409 67,762 72,656 4,894 7.2%
6221 - Non-Teacher Retirement 10,219 13,206 12,875 14,501 14,843 341 2.4%
6231 - OASDI 7,714 9,372 8,987 11,727 12,017 291 2.5%
6232 - Medicare 5,477 8,552 7,244 8,059 8,435 375 4.7%
6241 - Employee Insurance 44,657 75,474 72,253 84,391 93,362 8,971 10.6%
6311 - Instructional Services 47,132 23,690 38,635 30,000 37,500 7,500 25.0%
6319 - Other Professional Services 100 41 54 202 - (202) -100.0%
6371 - Dues And Memberships 763 - - 1,700 650 (1,050) -61.8%
6411 - General Supplies 7,171 6,897 12,273 10,050 12,568 2,519 25.1%
6419 - Contingency (Supplies) = = = 1,500 = (1,500) -100.0%
549,727 806,585 739,785 797,749 833,784 36,036 4.5%

	2016	2017	2018	2019	2020	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change
3611 - Homeless - Disadvantaged Services							
6319 - Other Professional Services	-	-	-	250	-	(250)	-100.0%
6411 - General Supplies	=	=	=	<u>250</u>	=	<u>(250)</u>	-100.0%
	-	-	-	500	-	62,002	12400.3%
3711 - Non-Public Schools Services							
6319 - Other Professional Services	-	-	711	773	-	(773)	-100.0%
3812 - Afterschool Program							
6151 - Classified Salaries	150,308	151,412	26,931	36,054	28,242	(7,812)	-21.7%
6161 - Classified Salaries - Part-Time	-	-	99,029	136,627	127,715	(8,912)	-6.5%
6211 - Teacher Retirement	53	381	385	737	1,421	683	92.7%
6221 - Non-Teacher Retirement	4,407	4,615	2,055	2,128	4,003	1,875	88.1%
6231 - OASDI	9,309	9,399	7,700	11,236	9,684	(1,551)	-13.8%
6232 - Medicare	2,177	2,162	1,801	2,628	2,265	(363)	-13.8%
6241 - Employee Insurance	6,107	4,140	3,055	3,484	3,685	201	5.8%
6311 - Instructional Services	12,093	6,065	10,061	10,000	10,000	-	0.0%
6319 - Other Professional Services	=	=	<u>868</u>	<u>1,600</u>	<u>1,600</u>	=	0.0%
6371 - Dues And Memberships	763	288	-	-	-	-	0.0%
6393 - Contracted Labor Services	188	-	-	-	-	-	0.0%
6411 - General Supplies	4,933	4,049	6,498	4,400	13,400	9,000	204.5%
6319 - Other Professional Services	-	-	-	250	-	(250)	-100.0%
6411 - General Supplies	=	=	=	<u>250</u>	=	<u>(250)</u>	-100.0%
	190,337	182,511	158,383	209,395	202,015	(7,379)	-3.5%
Total - Instruction	<u>10,070,455</u>	<u>10,790,835</u>	<u>11,583,818</u>	<u>12,161,641</u>	<u>12,609,050</u>	<u>509,911</u>	4.2%

2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

Athletics

1421 - Student Athletics

6111 - Certificated Salaries	-	-	-	-	-	-	0.0%
6121 - Certificated Part-Time Salaries	3,696	-	-	-	-	-	0.0%
6131 - Supplemental Pay	73,728	90,440	99,424	113,330	121,760	8,430	7.4%
6151 - Classified Salaries	3,146	-	-	-	-	-	0.0%
6211 - Teacher Retirement	5,198	8,429	10,324	17,185	16,738	(447)	-2.6%
6221 - Non-Teacher Retirement	1,944	1,378	791	-	-	-	0.0%
6231 - OASDI	2,954	2,185	2,043	-	-	-	0.0%
6232 - Medicare	1,151	1,298	1,436	1,631	1,622	(9)	-0.6%
6241 - Employee Insurance	4,364	5,563	6,028	-	3,605	3,605	
6312 - Program Improvement Services	4,500	-	-	-	-	-	0.0%
6319 - Other Professional Services	6,461	4,500	4,500	4,500	10,500	6,000	133.3%
6334 - Rental - Equipment	8,126	-	-	-	-	-	0.0%
6343 - Travel	-	240	20	700	-	(700)	-100.0%
6356 - Athletic Accident Insurance	8,512	8,572	9,283	9,500	-	(9,500)	-100.0%
6372 - Athletic League Fees	9,641	450	500	650	650	-	0.0%
6373 - Athletic Playoff Fees	40	-	-	3,000	7,270	4,270	142.3%
6374 - Athletic Tournament Fees	7,862	7,947	11,411	9,500	11,300	1,800	18.9%
6391 - Other Purchased Services	5,998	884	2,020	1,600	1,600	-	0.0%
6398 - Other Expenses	-	9,131	13,905	19,500	-	(19,500)	-100.0%
6411 - General Supplies	3,164	9,147	2,918	12,181	10,400	(1,781)	-14.6%
6413 - Supplies	1,399	-	-	-	-	-	0.0%
6414 - Meeting Supplies	-	-	-	-	-	-	0.0%
6417 - Athletic Apparel	5,045	15,078	11,743	10,700	10,000	(700)	-6.5%
6491 - Other Supplies & Materials	-	1,215	863	600	700	100	16.7%
6541 - Regular Equipment	1,949	-	4,368	1,819	2,500	681	37.4%
6319 - Other Professional Services	=	<u>1,850</u>	<u>1,822</u>	=	=	=	0.0%
	158,875	168,306	183,400	206,396	198,645	(7,751)	-3.8%

2546 - Security Services

6319 - Other Professional Services	-	-	-	2,650	3,000	350	13.2%
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2551 - Contracted Transportation Services

6342 - Other Non-Route Transportation	-	-	-	6,000	7,000	1,000	16.7%
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Total - Athletics	<u>158,875</u>	<u>168,306</u>	<u>183,400</u>	<u>215,046</u>	<u>208,645</u>	<u>(6,401)</u>	-3.0%
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2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

Summer School

1191 - Summer School

6121 - Certificated Part-Time Salaries	50,346	-	-	-	-	-	0.0%
6131 - Supplemental Pay	-	59,719	52,319	53,024	53,500	476	0.9%
6151 - Classified Salaries	-	-	-	-	-	-	0.0%
6211 - Teacher Retirement	8,119	7,583	7,110	10,612	8,758	(1,854)	-17.5%
6221 - Non-Teacher Retirement	168	253	-	-	-	-	0.0%
6231 - OASDI	3,095	461	204	-	-	-	0.0%
6232 - Medicare	794	865	759	837	777	(60)	-7.2%
6241 - Employee Insurance	(677)	11	-	-	-	-	0.0%
6311 - Instructional Services	972	-	-	-	-	-	0.0%
6319 - Other Professional Services	-	-	675	2,500	-	(2,500)	-100.0%
6411 - General Supplies	<u>640</u>	<u>1,497</u>	<u>1,664</u>	<u>4,000</u>	<u>3,600</u>	<u>(400)</u>	-10.0%
	63,456	70,388	62,730	70,973	66,635	(4,338)	-6.1%

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	=	1	=	=	=	=	0.0%
	-	58	-	-	-	-	0.0%

Total - Summer School

63,456 70,446 62,730 70,973 66,635 (4,338) -6.1%

Parents As Teachers

3511 - Early Childhood Programs

6131 - Supplemental Pay	-	-	-	-	-	-	0.0%
6151 - Classified Salaries	40,901	60,845	-	-	-	-	0.0%
6161 - Classified Salaries - Part-Time	-	-	30,434	41,065	39,157	(1,908)	-4.6%
6181 - Overtime Pay	-	-	211	-	-	-	0.0%
6211 - Teacher Retirement	1,449	3,281	3,424	2,063	6,459	4,396	213.1%
6221 - Non-Teacher Retirement	1,778	1,847	-	1,821	1,796	(25)	-1.4%
6231 - OASDI	2,536	3,772	1,325	2,546	2,428	(118)	-4.6%
6232 - Medicare	593	882	444	595	568	(27)	-4.6%
6241 - Employee Insurance	-	-	97	-	7,194	7,194	
6411 - General Supplies	2,550	1,074	557	748	1,820	1,072	143.5%
6412 - Supplies - Technology Related	-	-	-	-	-	-	0.0%
6431 - Textbooks	=	=	=	=	=	=	0.0%
	49,808	71,700	36,492	48,838	59,421	10,583	21.7%

3512 - Early Childhood Instruction

6161 - Classified Salaries - Part-Time	2,327	-	-	-	-	-	0.0%
Total - Parents As Teachers	<u>52,135</u>	<u>71,700</u>	<u>36,492</u>	<u>48,838</u>	<u>59,421</u>	<u>10,583</u>	21.7%

2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

Activities

1151 - High School

6319 - Other Professional Services	-	-	-	1,000	-	(1,000)	-100.0%
6411 - General Supplies	-	-	-	300	3,550	3,250	1083.3%
	-	-	-	1,300	3,550	2,250	173.1%

1411 - Student Activities

6131 - Supplemental Pay	1,500	-	50,250	52,650	55,800	3,150	6.0%
6211 - Teacher Retirement	218	-	6,516	8,344	8,091	(253)	-3.0%
6221 - Non-Teacher Retirement	-	-	137	-	-	-	0.0%
6231 - OASDI	-	-	372	-	-	-	0.0%
6232 - Medicare	22	-	714	763	811	48	6.3%
6241 - Employee Insurance	-	-	699	-	-	-	0.0%
6398 - Other Expenses	-	-	2,000	-	-	-	0.0%
6411 - General Supplies	153,668	136,918	178,314	125,000	100,000	(25,000)	-20.0%
6491 - Other Supplies & Materials	<u>9,204</u>	=	=	=	=	=	0.0%
	164,611	136,918	239,002	186,757	164,702	(22,055)	-11.8%
Total - Activities	164,611	136,918	239,002	188,057	168,252	(19,805)	-10.5%

Assistant Superintendent

1211 - Gifted and Talented

6431 - Textbooks	-	-	-	2,000	2,000	-	0.0%
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1271 - Bilingual

6431 - Textbooks	-	-	-	2,000	2,000	-	0.0%
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2122 - Guidance Services

6131 - Supplemental Pay	16,050	14,070	21,020	22,500	22,500	-	0.0%
6151 - Classified Salaries	-	-	-	-	-	-	0.0%
6211 - Teacher Retirement	2,007	1,857	2,758	4,211	3,263	(948)	-22.5%
6221 - Non-Teacher Retirement	126	78	117	-	-	-	0.0%
6231 - OASDI	159	112	161	-	-	-	0.0%
6232 - Medicare	<u>233</u>	<u>204</u>	<u>305</u>	<u>326</u>	<u>326</u>	=	0.0%
	18,574	16,425	24,361	27,037	26,089	(948)	-3.5%

2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

2325 - Office of Asst. Superintendent Services

6111 - Certificated Salaries	127,308	133,942	138,745	-	-	-	0.0%
6112 - Certificated Administrator Salaries	-	-	-	142,163	145,667	3,504	2.5%
6151 - Classified Salaries	105,179	-	-	-	-	-	0.0%
6211 - Teacher Retirement	19,217	19,922	20,681	21,272	21,832	560	2.6%
6221 - Non-Teacher Retirement	7,932	-	-	-	-	-	0.0%
6231 - OASDI	6,478	-	-	-	-	-	0.0%
6232 - Medicare	3,390	1,820	1,855	2,061	2,112	51	2.5%
6241 - Employee Insurance	19,640	7,308	7,817	6,599	11,500	4,900	74.3%
6311 - Instructional Services	551	-	-	-	-	-	0.0%
6314 - Staff Services	-	227	360	-	1,000	1,000	
6343 - Travel	1,872	3,677	3,539	4,000	4,000	-	0.0%
6371 - Dues And Memberships	772	497	584	1,000	1,000	-	0.0%
6391 - Other Purchased Services	59	38	40	1,000	1,000	-	0.0%
6411 - General Supplies	-	18	-	-	2,000	2,000	
6416 - Miscellaneous Supplies	-	119	294	-	-	-	0.0%
6414 - Meeting Supplies	=	=	=	<u>2,000</u>	=	<u>(2,000)</u>	-100.0%
	292,399	167,570	173,915	180,095	190,110	10,015	5.6%

2641 - Staff Services

6151 - Classified Salaries	-	113,186	132,436	116,556	122,614	6,058	5.2%
6171 - Classified Unused Leave/Severance Pay	-	4,311	4,189	-	-	-	0.0%
6181 - Overtime Pay	-	-	853	700	700	-	0.0%
6221 - Non-Teacher Retirement	-	8,512	10,352	9,400	9,869	470	5.0%
6231 - OASDI	-	7,250	8,518	7,269	7,645	376	5.2%
6232 - Medicare	-	1,696	1,992	1,701	1,788	87	5.1%
6241 - Employee Insurance	-	10,974	17,710	19,491	21,637	2,146	11.0%
6311 - Instructional Services	596	-	-	-	-	-	0.0%
6316 - Technology Related Services	2,963	3,171	2,229	3,000	-	(3,000)	-100.0%
6319 - Other Professional Services	-	3,241	5,107	-	3,500	3,500	
6362 - Advertising	1,916	1,508	2,211	1,000	1,500	500	50.0%
6391 - Other Purchased Services	3,100	2,912	1,643	11,000	5,750	(5,250)	-47.7%
6416 - Miscellaneous Supplies	<u>696</u>	=	<u>980</u>	<u>1,500</u>	=	<u>(1,500)</u>	-100.0%
	9,271	156,762	188,219	171,616	175,003	3,387	2.0%

	2016	2017	2018	2019	2020	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change
3711 - Non-Public Schools Services							
6319 - Other Professional Services	-	-	-	4,009	-	(4,009)	-100.0%
Total - Assistant Superintendent	320,244	340,756	386,495	386,758	395,203	8,445	2.2%
Professional Development							
2213 - Instructional Staff Training Services							
6131 - Supplemental Pay	-	8,628	15,467	35,300	26,580	(8,720)	-24.7%
6211 - Teacher Retirement	-	2,069	2,121	5,120	3,854	(1,266)	-24.7%
6221 - Non-Teacher Retirement	-	6	43	-	-	-	0.0%
6231 - OASDI	-	16	78	-	-	-	0.0%
6232 - Medicare	-	136	225	515	385	(130)	-25.2%
6312 - Program Improvement Services	-	12,259	3,260	49,500	32,000	(17,500)	-35.4%
6319 - Other Professional Services	-	25,695	19,382	84,759	52,575	(32,184)	-38.0%
6343 - Travel	-	16,604	45,176	53,358	102,100	48,742	91.3%
6371 - Dues And Memberships	-	3,500	3,729	8,000	8,000	-	0.0%
6391 - Other Purchased Services	-	7,998	4,712	7,000	11,500	4,500	64.3%
6411 - General Supplies	=	<u>2,094</u>	<u>1,987</u>	<u>11,900</u>	<u>11,300</u>	<u>(600)</u>	-5.0%
	-	79,004	96,179	255,452	248,294	(7,158)	-2.8%
2214 - Professional Development							
6319 - Other Professional Services	9,343	-	-	-	-	-	0.0%
6343 - Travel	=	<u>10,160</u>	<u>10,145</u>	<u>10,483</u>	=	<u>(10,483)</u>	-100.0%
	9,343	10,160	10,145	10,483	-	(10,483)	-100.0%
2641 - Staff Services							
6319 - Other Professional Services	-	2,718	3,860	-	-	-	0.0%
6343 - Travel	=	<u>3,978</u>	<u>6,181</u>	=	=	=	0.0%
	-	6,697	10,041	-	-	-	0.0%
2644 - Non-Instructional Staff Training							
6319 - Other Professional Services	-	-	-	8,100	8,700	600	7.4%
6343 - Travel	=	=	=	<u>6,000</u>	<u>11,000</u>	<u>5,000</u>	83.3%
	-	-	-	14,100	19,700	5,600	39.7%

2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

Total - Professional Development

9,343 95,861 116,365 280,035 267,994 (12,041) -4.3%

Curriculum Development

2122 - Guidance Services

6131 - Supplemental Pay	5,000	-	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	343	-	-	-	-	-	0.0%
6231 - OASDI	310	-	-	-	-	-	0.0%
6232 - Medicare	<u>73</u>	=	=	=	=	=	0.0%
	5,726	-	-	-	-	-	0.0%

2212 - Instruction & Curriculum Services

6131 - Supplemental Pay	22,851	17,044	19,144	57,000	66,450	9,450	16.6%
6161 - Classified Salaries - Part-Time	-	-	-	-	-	-	0.0%
6211 - Teacher Retirement	<u>3,250</u>	<u>2,442</u>	<u>2,776</u>	<u>8,786</u>	<u>9,635</u>	<u>849</u>	9.7%
6221 - Non-Teacher Retirement	21	10	-	-	-	-	0.0%
6231 - OASDI	37	19	-	-	-	-	0.0%
6232 - Medicare	331	247	278	830	964	134	16.1%
6241 - Employee Insurance	164	-	-	-	-	-	0.0%
6312 - Program Improvement Services	-	5,040	1,515	5,000	8,000	3,000	60.0%
6314 - Staff Services	-	-	-	-	2,000	2,000	
6319 - Other Professional Services	-	27,600	27,600	27,600	42,000	14,400	52.2%
6343 - Travel	-	-	-	-	-	-	0.0%
6371 - Dues And Memberships	-	-	-	-	-	-	0.0%
6391 - Other Purchased Services	-	10,390	3,795	7,000	4,000	(3,000)	-42.9%
6411 - General Supplies	-	-	-	-	1,500	1,500	
6413 - Supplies	-	569	39	-	-	-	0.0%
6416 - Miscellaneous Supplies	80	535	9	4,220	-	(4,220)	-100.0%
6430 - Professional Publications	26,367	-	59,758	82,070	-	(82,070)	-100.0%
6431 - Textbooks	=	<u>27,815</u>	=	=	=	=	0.0%
	53,101	91,711	114,913	192,506	134,549	(57,957)	-30.1%

2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

2213 - Instructional Staff Training Services

6131 - Supplemental Pay	18,750	3,940	5,898	8,000	8,000	-	0.0%
6211 - Teacher Retirement	2,634	571	728	1,160	1,160	-	0.0%
6221 - Non-Teacher Retirement	8	-	-	-	-	-	0.0%
6231 - OASDI	73	-	54	-	-	-	0.0%
6232 - Medicare	271	57	86	-	116	116	
6312 - Program Improvement Services	37,345	-	-	-	-	-	0.0%
6319 - Other Professional Services	79,858	15,476	36,805	17,800	28,050	10,250	57.6%
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>3,568</u>	<u>2,085</u>	=	<u>(2,085)</u>	-100.0%
	183,294	23,045	47,138	29,045	37,326	8,281	28.5%
Total - Curriculum Development	242,120	114,756	162,052	221,551	171,875	(49,676)	-22.4%

Assessment

2122 - Guidance Services

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

2123 - Appraisal Services

6111 - Certificated Salaries	-	70,000	72,548	-	-	-	0.0%
6112 - Certificated Administrator Salaries	-	-	-	74,652	76,892	2,240	3.0%
6211 - Teacher Retirement	-	10,940	11,373	11,773	12,149	377	3.2%
6232 - Medicare	-	930	961	1,082	1,115	32	3.0%
6241 - Employee Insurance	-	5,513	5,951	6,540	7,244	703	10.8%
6391 - Other Purchased Services	-	269	2,402	2,100	2,499	399	19.0%
6411 - General Supplies	=	<u>53,443</u>	<u>23,763</u>	<u>49,729</u>	<u>64,733</u>	<u>15,004</u>	30.2%
	-	141,093	116,998	145,877	164,632	18,755	12.9%
Total - Assessment	<u>105,061</u>	<u>141,093</u>	<u>116,998</u>	<u>145,877</u>	<u>164,632</u>	<u>18,755</u>	12.9%

	2016	2017	2018	2019	2020	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change
Student Services							
<u>2122 - Guidance Services</u>							
6111 - Certificated Salaries	-	-	-	-	-	-	0.0%
6151 - Classified Salaries	122,887	94,790	98,240	100,696	103,213	2,517	2.5%
6211 - Teacher Retirement	-	-	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	9,132	6,876	7,143	7,376	7,550	175	2.4%
6231 - OASDI	7,467	5,885	6,099	6,243	6,399	156	2.5%
6232 - Medicare	1,746	1,376	1,426	1,460	1,497	37	2.5%
6241 - Employee Insurance	10,334	5,535	5,974	6,564	7,268	704	10.7%
6313 - Pupil Services	-	-	-	4,250	6,000	1,750	41.2%
6316 - Technology Related Services	-	-	-	1,550	1,500	(50)	-3.2%
6391 - Other Purchased Services	4,005	2,011	1,748	-	-	-	0.0%
6413 - Supplies	<u>654</u>	=	=	=	=	=	0.0%
	156,225	116,474	120,631	128,139	133,427	5,288	4.1%
<u>2529 - Other Fiscal Services</u>							
6371 - Dues And Memberships	-	-	-	1,400	1,400	-	0.0%
Total - Student Services	156,225	116,474	120,631	129,539	134,827	5,288	4.1%
Social Workers							
<u>2113 - Social Work Services</u>							
6151 - Classified Salaries	-	35,155	44,839	45,868	51,664	5,796	12.6%
6221 - Non-Teacher Retirement	-	2,732	3,484	3,615	4,014	400	11.1%
6231 - OASDI	-	2,323	2,780	2,844	3,203	359	12.6%
6232 - Medicare	-	510	650	665	749	84	12.6%
6241 - Employee Insurance	=	<u>4,668</u>	<u>5,983</u>	<u>6,514</u>	<u>7,221</u>	<u>707</u>	10.8%
Total - Social Workers	-	45,389	57,736	59,505	66,851	7,346	12.3%
Nurses							
<u>2134 - Nursing Services</u>							
6151 - Classified Salaries	103,465	128,255	127,407	135,327	138,706	3,379	2.5%
6221 - Non-Teacher Retirement	7,990	9,928	9,947	10,687	10,925	238	2.2%
6231 - OASDI	6,104	7,299	7,149	8,390	8,600	210	2.5%
6232 - Medicare	1,427	1,707	1,672	1,962	2,011	49	2.5%
6241 - Employee Insurance	13,108	16,579	16,748	19,850	21,649	1,800	9.1%
6311 - Instructional Services	5,948	6,693	14,443	-	-	-	0.0%
6312 - Program Improvement Services	2,232	-	-	-	-	-	0.0%
6319 - Other Professional Services	-	3,000	3,000	3,000	3,000	-	0.0%
6411 - General Supplies	4,017	3,311	3,044	3,250	3,250	-	0.0%
6541 - Regular Equipment	=	=	<u>598</u>	<u>1,000</u>	<u>650</u>	<u>(350)</u>	-35.0%
	144,290	176,772	184,009	183,467	188,792	5,325	2.9%

2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

2544 - Care and Upkeep of Equipment Services

6332 - Repairs & Maintenance - - - - 350 350

Total - Nurses 144,290 176,772 184,009 183,467 189,142 5,675 3.1%

Business Office

1911 - Tuition to Other District

6311 - Instructional Services - - 21,072 10,000 - (10,000) -100.0%

1931 - Tuition for Special Education

6311 - Instructional Services 25,159 3,613 27,736 25,000 25,000 - 0.0%

1941 - Contracted Educational Services

6311 - Instructional Services 3,474 23,609 - - 30,000 30,000

2311 - Board of Education

6315 - Audit Services 14,000 14,147 14,000 15,000 15,000 - 0.0%

6316 - Technology Related Services 1,361 - - 1,000 1,000 - 0.0%

6352 - Liability Insurance 75,348 73,122 76,536 79,700 80,000 300 0.4%

6353 - Fidelity Bond Premiums - 90 93 200 200 - 0.0%

6371 - Dues And Memberships 4,687 6,659 6,994 11,000 11,000 = 0.0%

95,396 94,018 97,623 106,900 107,200 300 0.3%

2521 - Fiscal Services

6112 - Certificated Administrator Salaries - - - 56,375 57,785 1,410 2.5%

6151 - Classified Salaries 213,525 177,698 164,450 178,135 184,008 5,873 3.3%

6181 - Overtime Pay - - 1,085 750 750 - 0.0%

6211 - Teacher Retirement - - - 8,648 8,879 231 2.7%

6221 - Non-Teacher Retirement 15,723 13,021 12,535 14,143 14,084 (59) -0.4%

6231 - OASDI 12,715 10,353 9,500 11,091 11,456 364 3.3%

6232 - Medicare 2,974 2,421 2,222 3,411 3,517 106 3.1%

6241 - Employee Insurance 15,873 14,212 17,528 23,176 25,331 2,155 9.3%

6261 - Workers' Compensation Insurance 80,555 83,927 101,858 106,951 98,000 (8,951) -8.4%

6271 - Unemployment Compensation 7,577 8,418 21,428 21,000 20,000 (1,000) -4.8%

6312 - Program Improvement Services 9,000 - - - - 0.0%

6319 - Other Professional Services - 80,365 66,603 33,000 10,000 (23,000) -69.7%

6343 - Travel 5,356 1,282 2,944 11,000 11,000 - 0.0%

6359 - Judgments & Settlements - 1,635 - 4,500 4,000 (500) -11.1%

6364 - Telephone 1,710 4,820 5,255 6,500 - (6,500) -100.0%

6371 - Dues And Memberships 3,199 630 - 2,100 - (2,100) -100.0%

6391 - Other Purchased Services 5,507 622 619 70,800 67,000 (3,800) -5.4%

6393 - Contracted Labor Services 193 - - 1,500 - (1,500) -100.0%

	2016	2017	2018	2019	2020	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change
6398 - Other Expenses	-	29,327	-	-	-	-	0.0%
6411 - General Supplies	<u>5,769</u>	<u>6,124</u>	<u>6,692</u>	<u>6,500</u>	<u>7,000</u>	<u>500</u>	7.7%
	379,677	434,855	412,721	559,580	522,809	(36,772)	(4)
Total - Business Office	503,705	556,095	559,151	701,480	685,009	(16,472)	-2.3%
Technology							
1111 - Elementary							
6411 - General Supplies	-	86,993	50,675	19,734	12,330	(7,404)	-37.5%
6543 - Technology Equipment	=	=	<u>65,346</u>	=	=	=	0.0%
	-	86,993	116,021	19,734	12,330	(7,404)	-37.5%
1131 - Middle School							
6411 - General Supplies	-	27,143	31,373	30,879	29,875	(1,004)	-3.3%
1151 - High School							
6411 - General Supplies	-	35,998	54,437	68,952	54,455	(14,497)	-21.0%
2331 - Administrative Technology Services							
6112 - Certificated Administrator Salaries	-	-	-	56,375	57,785	1,410	2.5%
6211 - Teacher Retirement	-	-	-	8,649	8,879	230	2.7%
6232 - Medicare	-	-	-	818	838	20	2.4%
6241 - Employee Insurance	=	=	=	<u>3,288</u>	<u>3,639</u>	<u>351</u>	10.7%
	-	-	-	69,129	71,140	2,010	2.9%

	2016	2017	2018	2019	2020	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change
2661 - Data Processing Services							
6111 - Certificated Salaries	222,817	92,314	110,000	-	-	-	0.0%
6131 - Supplemental Pay	-	-	-	-	-	-	0.0%
6151 - Classified Salaries	185,052	258,141	266,121	272,757	281,021	8,264	3.0%
6161 - Classified Salaries - Part-Time	852	1,409	2,835	8,000	6,000	(2,000)	-25.0%
6181 - Overtime Pay	-	-	1,561	1,500	1,500	-	0.0%
6211 - Teacher Retirement	25,884	14,176	16,803	-	-	-	0.0%
6221 - Non-Teacher Retirement	18,286	19,560	20,381	21,051	21,731	680	3.2%
6231 - OASDI	14,929	16,059	16,752	17,500	17,888	388	2.2%
6232 - Medicare	5,916	5,095	5,514	4,093	4,184	91	2.2%
6241 - Employee Insurance	37,573	32,756	35,652	32,608	36,124	3,516	10.8%
6312 - Program Improvement Services	-	500	-	2,000	-	(2,000)	-100.0%
6319 - Other Professional Services	-	-	-	-	-	-	0.0%
6332 - Repairs & Maintenance	30,388	8,109	3,500	5,000	5,000	-	0.0%
6343 - Travel	6,327	10,014	7,226	8,500	7,500	(1,000)	-11.8%
6352 - Liability Insurance	2,500	2,000	-	-	-	-	0.0%
6364 - Telephone	90,333	102,496	97,926	94,300	-	(94,300)	-100.0%
6371 - Dues And Memberships	174,434	176,532	166,194	168,711	-	(168,711)	-100.0%
6412 - Supplies - Technology Related	-	21,534	2,026	14,059	7,000	(7,059)	-50.2%
6415 - Custodial Supplies	39,981	9,436	-	-	-	-	0.0%
6541 - Regular Equipment	327,543	217,532	196,085	149,885	-	(149,885)	-100.0%
6543 - Technology Equipment	=	<u>5,197</u>	<u>5,378</u>	=	<u>160,823</u>	<u>160,823</u>	
	1,182,816	992,860	953,954	799,963	548,771	(251,192)	-31.4%
3711 - Non-Public Schools Services							
6312 - Program Improvement Services	-	1,602	-	-	-	-	0.0%
4051 - Const. and Improvement Svcs							
6521 - Buildings	-	-	-	14,994	47,211	32,217	214.9%
Total - Technology	<u>1,182,816</u>	<u>1,144,594</u>	<u>1,155,784</u>	<u>1,003,652</u>	<u>763,782</u>	<u>(239,870)</u>	-23.9%

	2016	2017	2018	2019	2020	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change
Debt							
5111 - Principal - Bond Indebtedness							
6611 - Principal - General Obligation Bonds	10,315,000	7,070,000	2,120,000	11,493,076	3,425,000	(8,068,076)	-70.2%
5131 - Principal - Lease Purchase Agreements							
6613 - Principal - Lease Purchase Agreements	-	20,000	235,000	240,000	250,000	10,000	4.2%
5211 - Interest - Bond Indebtedness							
6621 - Interest - General Obligation Bonds	1,983,548	1,410,773	1,234,106	1,235,689	990,938	(244,751)	-19.8%
5221 - Interest - Short Term Loan							
6622 - Interest - Short Term Loans	1,265	1,911	3	2,000	-	(2,000)	-100.0%
5231 - Interest - Lease Purchase Agreements							
6623 - Interest - Lease Purchase Agreements	-	20,306	84,758	88,506	81,081	(7,425)	-8.4%
5311 - Fees - Bonded Indebtedness							
6631 - Fees - General Obligation Bonds	51,642	82,266	2,503	91,408	3,175	(88,233)	-96.5%
6632 - Fees - Short Term Loans	<u>36,600</u>	=	=	=	=	=	0.0%
	88,242	82,266	2,503	91,408	3,175	(88,233)	-96.5%
5321 - Fees - Short Term Loan							
6632 - Fees - Short Term Loans	-	260	260	400	-	(400)	-100.0%
5331 - Fees - Lease Purchase Agreements							
6633 - Fees - Lease Purchase Agreements	-	77,158	-	3,265	3,000	(265)	-8.1%
Total - Debt	<u>12,388,055</u>	<u>8,682,674</u>	<u>3,676,630</u>	<u>13,154,345</u>	<u>4,753,194</u>	<u>(8,401,151)</u>	-63.9%

2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

Food Service

2561 - Food Services

6151 - Classified Salaries	-	-	-	51,746	53,040	1,294	2.5%
6221 - Non-Teacher Retirement	-	-	-	4,018	4,109	91	2.3%
6231 - OASDI	-	-	-	3,208	3,288	80	2.5%
6232 - Medicare	-	-	-	750	769	19	2.5%
6241 - Employee Insurance	=	=	=	<u>6,519</u>	<u>7,222</u>	<u>703</u>	10.8%
	-	-	-	66,242	68,428	2,186	3.3%

2562 - Food Preparation and Dispensing Services

6141 - Certificated Unused Leave/Severance Pay	1,265	-	-	-	-	-	0.0%
6151 - Classified Salaries	242,350	257,826	189,479	139,992	124,247	(15,745)	-11.2%
6161 - Classified Salaries - Part-Time	-	-	52,962	72,798	109,222	36,424	50.0%
6171 - Classified Unused Leave/Severance Pay	-	-	4,117	-	-	-	0.0%
6181 - Overtime Pay	-	-	5,028	3,000	3,000	-	0.0%
6221 - Non-Teacher Retirement	18,156	19,148	18,717	18,090	21,446	3,355	18.5%
6231 - OASDI	14,533	15,726	15,506	13,869	14,661	792	5.7%
6232 - Medicare	3,399	3,745	3,627	3,246	3,431	185	5.7%
6241 - Employee Insurance	24,922	27,380	28,581	31,437	35,985	4,548	14.5%
6319 - Other Professional Services	642	218	652	675	624	(51)	-7.6%
6332 - Repairs & Maintenance	9,545	12,205	14,709	15,500	12,000	(3,500)	-22.6%
6334 - Rental - Equipment	-	1,075	1,194	-	-	-	0.0%
6343 - Travel	564	-	-	-	-	-	0.0%
6371 - Dues And Memberships	-	247	52	689	360	(329)	-47.8%
6391 - Other Purchased Services	16,136	17,295	50,944	15,650	45,650	30,000	191.7%
6411 - General Supplies	-	-	469	-	23,500	23,500	
6416 - Miscellaneous Supplies	20,635	15,447	24,505	27,100	-	(27,100)	-100.0%
6471 - Food Supplies	273,813	280,230	276,668	308,500	309,000	500	0.2%
6541 - Regular Equipment	=	<u>11,055</u>	<u>44,757</u>	<u>5,000</u>	<u>5,000</u>	=	0.0%
	625,960	661,596	731,966	655,546	708,127	52,580	8.0%
Total - Food Service	<u>625,960</u>	<u>661,596</u>	<u>731,966</u>	<u>721,788</u>	<u>776,555</u>	<u>54,767</u>	7.6%

	2016	2017	2018	2019	2020	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change
Building And Grounds							
<u>1111 - Elementary</u>							
6319 - Other Professional Services	-	-	-	750	-	(750)	-100.0%
6411 - General Supplies	=	=	=	<u>3,750</u>	<u>4,000</u>	<u>250</u>	6.7%
	-	-	-	4,500	4,000	(500)	-11.1%
<u>1131 - Middle School</u>							
6319 - Other Professional Services	-	-	-	1,000	-	(1,000)	-100.0%
6411 - General Supplies	=	=	=	<u>2,000</u>	<u>2,000</u>	=	0.0%
	-	-	-	3,000	2,000	(1,000)	-33.3%
<u>1151 - High School</u>							
6319 - Other Professional Services	-	-	-	500	-	(500)	-100.0%
6411 - General Supplies	=	=	=	<u>500</u>	<u>500</u>	=	0.0%
	-	-	-	1,000	500	(500)	-50.0%
<u>1411 - Student Activities</u>							
6411 - General Supplies	24,271	-	-	-	-	-	0.0%
<u>2541 - Operation of Plant Services</u>							
6112 - Certificated Administrator Salaries	-	-	-	68,261	69,968	1,707	2.5%
6131 - Supplemental Pay	14,857	-	-	-	-	-	0.0%
6151 - Classified Salaries	866,735	110,846	101,478	35,754	36,932	1,178	3.3%
6161 - Classified Salaries - Part-Time	1,510	-	1,816	-	-	-	0.0%
6181 - Overtime Pay	-	-	345	300	300	-	0.0%
6221 - Non-Teacher Retirement	67,454	7,471	7,770	8,071	8,294	223	2.8%
6231 - OASDI	52,769	6,496	6,078	6,468	6,647	179	2.8%
6232 - Medicare	12,341	1,519	1,421	1,512	1,554	42	2.8%
6241 - Employee Insurance	113,668	10,675	11,535	13,349	14,444	1,096	8.2%
6312 - Program Improvement Services	8,250	285	2,900	1,500	-	(1,500)	-100.0%
6319 - Other Professional Services	-	24,224	29,335	-	250	250	
6330 - Roof Repairs	9,726	-	-	-	-	-	0.0%
6343 - Travel	638	1,602	-	-	2,000	2,000	
6344 - Retreat	980	3,533	309	741	-	(741)	-100.0%
6351 - Property Insurance	75,259	70,128	73,313	80,200	85,000	4,800	6.0%
6364 - Telephone	-	-	-	-	-	-	0.0%
6392 - Other Services	90	1,032	2,826	4,600	-	(4,600)	-100.0%
6413 - Supplies	12,984	-	-	-	-	-	0.0%
6417 - Athletic Apparel	-	547	3,132	4,000	-	(4,000)	-100.0%
6419 - Contingency (Supplies)	-	<u>3,621</u>	<u>1,484</u>	<u>1,500</u>	<u>5,000</u>	<u>3,500</u>	233.3%
	1,237,261	241,978	243,743	226,257	230,390	4,133	1.8%

2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

2546 - Security Services

6161 - Classified Salaries - Part-Time	-	-	-	12,938	9,298	(3,640)	-28.1%
6231 - OASDI	-	-	-	802	576	(226)	-28.1%
6232 - Medicare	-	-	-	188	135	(53)	-28.3%
6319 - Other Professional Services	=	=	=	<u>25,000</u>	<u>25,000</u>	=	0.0%
	-	-	-	38,928	35,009	(3,919)	-10.1%

4051 - Const. and Improvement Svcs

6521 - Buildings	334,684	-	-	-	-	-	0.0%
Total - Building And Grounds	1,596,217	241,978	243,743	273,685	271,899	(1,786)	-0.7%

Maintenance

2541 - Operation of Plant Services

6151 - Classified Salaries	-	267,776	204,399	-	-	-	0.0%
6161 - Classified Salaries - Part-Time	-	29,404	34,915	-	-	-	0.0%
6171 - Classified Unused Leave/Severance Pay	-	-	7,167	-	-	-	0.0%
6181 - Overtime Pay	-	-	15,204	-	-	-	0.0%
6211 - Teacher Retirement	-	143	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	-	21,280	19,348	-	-	-	0.0%
6231 - OASDI	-	17,403	15,434	-	-	-	0.0%
6232 - Medicare	-	4,084	3,607	-	-	-	0.0%
6241 - Employee Insurance	-	34,168	33,347	-	-	-	0.0%
6316 - Technology Related Services	2,313	8,709	5,738	-	-	-	0.0%
6319 - Other Professional Services	32,470	-	-	-	-	-	0.0%
6330 - Roof Repairs	-	325	11,640	-	-	-	0.0%
6331 - Cleaning Services	18,163	16,446	32,432	-	-	-	0.0%
6332 - Repairs & Maintenance	71,943	97,106	95,758	6,000	8,000	2,000	33.3%
6333 - Rental - Land & Building	-	7,312	3,965	-	-	-	0.0%
6338 - Rental - Technology	-	3,652	-	-	-	-	0.0%
6339 - Other Property Services	6,721	7,332	8,167	-	-	-	0.0%
6391 - Other Purchased Services	4,785	457	1,525	-	-	-	0.0%
6393 - Contracted Labor Services	-	8,633	1,200	1,048	1,000	(48)	-4.5%
6411 - General Supplies	31,001	16,038	22,263	-	-	-	0.0%
6413 - Supplies	-	26,296	31,467	41,000	-	(41,000)	-100.0%
6415 - Custodial Supplies	101,431	27,023	22,909	-	-	-	0.0%
6416 - Miscellaneous Supplies	13,804	16,636	10,075	16,000	-	(16,000)	-100.0%
6417 - Athletic Apparel	1,536	-	-	-	-	-	0.0%
6419 - Contingency (Supplies)	2,221	-	-	-	-	-	0.0%
6521 - Buildings	-	141,965	-	-	-	-	0.0%
6241 - Employee Insurance	107,539	107,322	125,934	-	-	-	0.0%
6551 - Vehicles	=	=	<u>39,126</u>	=	=	=	0.0%
	393,928	859,510	745,619	64,048	9,000	(55,048)	-85.9%

	2016	2017	2018	2019	2020	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change
2542 - Care and Upkeep of Buildings Services							
6151 - Classified Salaries	-	-	-	15,511	20,358	4,848	31.3%
6161 - Classified Salaries - Part-Time	-	-	-	33,828	39,853	6,025	17.8%
6181 - Overtime Pay	-	-	-	13,500	5,500	(8,000)	-59.3%
6221 - Non-Teacher Retirement	-	-	-	5,797	5,090	(707)	-12.2%
6231 - OASDI	-	-	-	3,173	4,074	901	28.4%
6232 - Medicare	-	-	-	741	953	212	28.5%
6241 - Employee Insurance	-	-	-	11,371	12,606	1,235	10.9%
6316 - Technology Related Services	-	-	-	3,500	5,000	1,500	42.9%
6332 - Repairs & Maintenance	-	-	-	77,800	71,850	(5,950)	-7.6%
6391 - Other Purchased Services	-	-	-	900	2,180	1,280	142.2%
6415 - Custodial Supplies	-	-	-	41,200	37,000	(4,200)	-10.2%
6521 - Buildings	-	-	-	85,000	212,000	127,000	149.4%
6541 - Regular Equipment	=	=	=	<u>177,000</u>	<u>183,186</u>	<u>6,186</u>	3.5%
	-	-	-	469,320	599,650	130,329	27.8%
2543 - Care and Upkeep of Grounds Services							
6151 - Classified Salaries	-	-	-	190,627	188,890	(1,737)	-0.9%
6221 - Non-Teacher Retirement	-	-	-	15,180	14,955	(225)	-1.5%
6231 - OASDI	-	-	-	11,816	11,711	(105)	-0.9%
6232 - Medicare	-	-	-	2,764	2,739	(25)	-0.9%
6241 - Employee Insurance	-	-	-	35,769	30,659	(5,109)	-14.3%
6541 - Regular Equipment	=	=	=	<u>5,000</u>	<u>5,000</u>	=	0.0%
	-	-	-	261,156	253,954	(7,202)	-2.8%
2544 - Care and Upkeep of Equipment Services							
6331 - Cleaning Services	-	-	-	41,000	-	(41,000)	-100.0%
6332 - Repairs & Maintenance	-	-	-	61,000	103,490	42,490	69.7%
6339 - Other Property Services	-	-	-	14,000	17,500	3,500	25.0%
6411 - General Supplies	-	-	-	51,000	26,000	(25,000)	-49.0%
6419 - Contingency (Supplies)	=	=	=	=	=	=	0.0%
	-	-	-	167,000	146,990	(20,010)	-12.0%
4021 - Land Acquisition & Development Svcs							
6511 - Land	-	145,291	411	-	-	-	0.0%
6531 - Improvements Other Than Building	=	=	<u>100,000</u>	=	=	=	0.0%
	-	145,291	100,411	-	-	-	0.0%
4051 - Const. and Improvement Svcs							
6511 - Land	-	-	-	-	-	-	0.0%
6521 - Buildings	=	<u>3,536,991</u>	<u>4,569,065</u>	<u>18,539</u>	=	<u>(18,539)</u>	-100.0%
	-	3,536,991	4,569,065	18,539	-	(18,539)	-100.0%
Total - Maintenance	393,928	4,541,792	5,415,094	980,062	1,039,764	59,702	6.1%

2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

Custodial

2541 - Operation of Plant Services

6151 - Classified Salaries	-	484,718	458,610	-	-	-	0.0%
6161 - Classified Salaries - Part-Time	-	19,197	36,452	-	-	-	0.0%
6181 - Overtime Pay	-	-	68,922	-	-	-	0.0%
6211 - Teacher Retirement	=	=	<u>19</u>	=	=	=	0.0%
6221 - Non-Teacher Retirement	-	39,252	43,912	-	-	-	0.0%
6231 - OASDI	-	30,700	34,514	-	-	-	0.0%
6232 - Medicare	-	7,180	8,072	-	-	-	0.0%
6241 - Employee Insurance	-	70,018	79,351	-	-	-	0.0%
6411 - General Supplies	-	-	-	-	95,500	95,500	
6415 - Custodial Supplies	=	<u>79,091</u>	<u>93,091</u>	<u>88,261</u>	=	<u>(88,261)</u>	-100.0%
	=	<u>730,156</u>	<u>822,942</u>	<u>88,261</u>	<u>95,500</u>	<u>7,239</u>	8.2%

2542 - Care and Upkeep of Buildings Services

6151 - Classified Salaries	-	-	-	484,024	539,276	55,252	11.4%
6161 - Classified Salaries - Part-Time	-	-	-	40,074	13,755	(26,319)	-65.7%
6181 - Overtime Pay	-	-	-	57,000	57,000	-	0.0%
6221 - Non-Teacher Retirement	-	-	-	49,093	50,073	980	2.0%
6231 - OASDI	-	-	-	36,741	37,822	1,081	2.9%
6232 - Medicare	-	-	-	8,594	8,846	252	2.9%
6241 - Employee Insurance	=	=	=	<u>94,750</u>	<u>111,677</u>	<u>16,927</u>	17.9%
	-	-	-	770,275	818,448	48,173	6.3%

Total - Custodial

-	730,156	822,942	858,536	913,948	55,412	6.5%
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Transportation

2541 - Operation of Plant Services

6332 - Repairs & Maintenance	5,519	4,225	4,865	-	-	-	0.0%
6413 - Supplies	202	181	203	-	-	-	0.0%
6486 - Gasoline/Diesel	<u>2,790</u>	<u>3,941</u>	<u>3,490</u>	=	=	=	0.0%
	8,511	8,346	8,558	-	-	-	0.0%

2545 - Vehicle Servicing & Maintenance Services

6332 - Repairs & Maintenance	-	-	-	7,500	5,000	(2,500)	-33.3%
6413 - Supplies	-	-	-	400	-	(400)	-100.0%
6486 - Gasoline/Diesel	=	=	=	<u>3,200</u>	<u>3,500</u>	<u>300</u>	9.4%
	-	-	-	11,100	8,500	(2,600)	-23.4%

2551 - Contracted Transportation Services

6341 - Contracted Pupil Transportation	-	-	-	46,500	70,000	23,500	50.5%
6342 - Other Non-Route Transportation	=	=	=	=	<u>7,300</u>	<u>7,300</u>	
	-	-	-	46,500	77,300	30,800	66.2%

2016	2017	2018	2019	2020	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

2552 - District Operated Transportation Services

6151 - Classified Salaries	160,383	128,948	144,695	164,816	175,800	10,984	6.7%
6161 - Classified Salaries - Part-Time	-	45,356	-	2,500	-	(2,500)	-100.0%
6171 - Classified Unused Leave/Severance Pay	-	-	3,652	-	-	-	0.0%
6181 - Overtime Pay	-	-	35,311	27,500	30,000	2,500	9.1%
6221 - Non-Teacher Retirement	12,407	13,556	13,988	15,826	16,233	407	2.6%
6231 - OASDI	9,588	10,440	10,735	12,083	12,760	677	5.6%
6232 - Medicare	2,242	2,442	2,515	2,826	2,983	158	5.6%
6241 - Employee Insurance	20,620	23,472	23,723	27,811	32,439	4,628	16.6%
6316 - Technology Related Services	286	-	121	800	-	(800)	-100.0%
6332 - Repairs & Maintenance	461	2,689	1,605	3,000	5,000	2,000	66.7%
6334 - Rental - Equipment	188,529	92,744	92,467	98,290	97,000	(1,290)	-1.3%
6341 - Contracted Pupil Transportation	49,438	41,488	74,462	-	-	-	0.0%
6343 - Travel	159	403	-	-	200	200	
6355 - Transportation Vehicle Insurance	3,231	3,693	3,816	4,007	-	(4,007)	-100.0%
6391 - Other Purchased Services	4,027	440	713	500	500	-	0.0%
6413 - Supplies	10,492	810	501	1,750	-	(1,750)	-100.0%
6486 - Gasoline/Diesel	<u>17,065</u>	<u>16,277</u>	<u>16,234</u>	<u>31,750</u>	<u>25,000</u>	<u>(6,750)</u>	-21.3%
6551 - Vehicles	=	<u>9,600</u>	=	=	=	=	0.0%
	478,927	392,358	424,536	393,459	397,915	4,456	1.1%

2555 - Payments to Other District for Transportation

6341 - Contracted Pupil Transportation	-	-	-	6,500	10,000	3,500	53.8%
Total - Transportation	<u>487,438</u>	<u>400,704</u>	<u>433,093</u>	<u>457,559</u>	<u>493,715</u>	<u>36,156</u>	7.9%

Utilities

2541 - Operation of Plant Services

6335 - Water & Sewer	47,227	62,868	69,041	-	-	-	0.0%
6336 - Trash Removal	25,595	27,561	35,834	-	-	-	0.0%
6337 - Technology Repairs & Maintenance	2,916	4,454	3,320	-	-	-	0.0%
6482 - Heating	41,017	40,296	44,758	-	-	-	0.0%
6481 - Electric	318,281	311,892	339,032	-	-	-	0.0%

	2016	2017	2018	2019	2020	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change
2542 - Care and Upkeep of Buildings Services							
6335 - Water & Sewer	-	-	-	36,500	61,000	24,500	67.1%
6336 - Trash Removal	-	-	-	28,500	24,000	(4,500)	-15.8%
6337 - Technology Repairs & Maintenance	-	-	-	4,356	-	(4,356)	-100.0%
6364 - Telephone	-	-	-	1,700	-	(1,700)	-100.0%
6482 - Heating	-	-	-	-	55,500	55,500	
6481 - Electric	-	-	-	360,500	352,400	(8,100)	-2.2%
	=	=	=	<u>431,556</u>	<u>492,900</u>	<u>61,344</u>	14.2%
Total - Utilities	435,036	447,072	491,985	431,556	492,900	61,344	14.2%
Construction & Renovation							
4031 - Architecture and Engineering Svcs							
6521 - Buildings	-	-	-	-	55,600	55,600	
Total - Construction & Renovation	-	-	-	-	55,600	55,600	
TOTAL	29,819,376	30,289,097	27,358,897	33,364,661	25,465,984	(7,836,175)	-23.5%

POSITIONS

	2018-19	2019-20	Increase/ Decrease
High School			
Apprenticeship Coordinator	1.0	1.0	0.0
Art Teacher	0.8	0.8	0.0
Assistant Principal	1.5	2.0	0.5
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	4.0	0.4
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
Instructional Technology Specialist	0.5	0.1	-0.4
Librarian	0.5	0.5	0.0
Math Teacher	3.0	4.0	1.0
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	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>
	34.2	35.7	1.6

	2018-19	2019-20	Increase/ Decrease
Middle School			
Art Teacher	0.2	0.2	0.0
Assistant Principal	0.5	1.0	0.5
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
Elective Teacher (Gardener)	0.0	1.0	1.0
ELL Teacher	0.5	0.5	0.0
Foreign Language	0.6	1.0	0.4
Gifted Teacher	0.5	0.5	0.0
Guidance Counselor	1.0	1.0	0.0
Instructional Technology Specialist	0.5	0.9	0.4
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	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>
	17.5	19.8	2.3

Elementary School

Art Teacher	1.0	1.0	0.0
Assistant Principal	1.0	1.0	0.0
Discover Club	3.0	3.5	0.5
Elementary Principal	1.0	1.0	0.0
Elementary Teacher	24.0	25.0	1.0
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
Instructional Coach/Supplemental Instr	1.0	0.9	-0.1
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	1.0	0.5
Supplemental Math Teacher	2.0	2.0	0.0
Teacher Assistant	1.0	1.0	0.0
Technology Teacher	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>
	47.4	49.3	1.9

	2018-19	2019-20	Increase/ Decrease
Early Childhood Center			
Art Teacher	1.0	1.0	0.0
Assistant Principal	1.0	1.0	0.0
Discover Club	4.7	5.5	0.8
Early Childhood Principal	1.0	1.0	0.0
Elementary Teacher	17.0	17.0	0.0
ELL Teacher	0.5	0.5	0.0
Gifted Teacher	0.2	0.2	0.0
Guidance Counselor	1.0	1.0	0.0
Instructional Coach/Supplemental Instr	1.0	1.1	0.1
Interventionist Assistant	2.0	1.0	-1.0
Music Teacher	1.0	1.0	0.0
Nurse	1.0	1.0	0.0
PAT Educator	1.4	1.4	0.0
PE Teacher	1.5	1.5	0.0
Preschool Aide	6.0	6.0	0.0
Preschool Teacher	7.6	7.6	0.0
Reading Specialist	2.0	3.0	1.0
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	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>
	57.3	58.3	0.9

Student Success Center

Missouri Options Teacher	0.4	0.4	0.0
Student Success Teacher	3.0	3.0	0.0
Intervention Teacher	2.0	2.0	0.0
Student Success Aide	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	5.4	5.4	0.0

	2018-19	2019-20	Increase/ Decrease
Administrative Center			
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 & Business Services	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	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>
	19.0	19.0	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	10.4	10.1	-0.3
Custodian & Bus	2.5	2.5	0.0
Grounds & Maintenance	2.6	3.0	0.4
Head Custodian	3.0	3.0	0.0
Maintenance	2.0	2.3	0.3
Seeds to Table Gardener	<u>0.8</u>	<u>0.0</u>	<u>-0.8</u>
	25.1	24.6	-0.5

Transportation

Head Bus Driver	1.0	1.0	0.0
Bus Driver/Maintenance	0.5	0.7	0.2
Bus Driver/Courier	0.3	0.3	0.0
Bus Driver/Custodian	<u>2.5</u>	<u>2.5</u>	<u>0.0</u>
	4.3	4.5	0.2

	2018-19	2019-20	Increase/ Decrease
Food Service			
Chef	1.0	1.0	0.0
Chef's Assistant	1.0	1.0	0.0
Cook's Assistant	5.2	5.7	0.5
Dishwasher	1.3	0.5	-0.8
Food Service Manager	2.0	2.0	0.0
Head Cook	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
	11.5	11.2	-0.3
	221.5	227.7	6.2

DEBT

GENERAL OBLIGATION BONDS

Debt Service Requirements

General Obligation Bonds

Fiscal Year			
Ending			
June 30	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	3,502,005.00	990,937.65	4,492,942.65
2021	2,797,005.00	892,443.76	3,689,448.76
2022	1,215,784.25	1,718,059.51	2,933,843.76
2023	2,155,000.00	780,943.76	2,935,943.76
2024	2,245,000.00	708,118.76	2,953,118.76
2025	3,025,000.00	632,968.76	3,657,968.76
2026	3,130,000.00	513,243.76	3,643,243.76
2027	3,200,000.00	383,981.26	3,583,981.26
2028	3,260,000.00	251,518.76	3,511,518.76
2029	3,385,000.00	172,518.76	3,557,518.76
2030	3,535,000.00	88,975.00	3,623,975.00
	=	=	=
	<u>\$ 37,006,780.65</u>	<u>\$ 8,604,139.41</u>	<u>\$ 45,610,920.06</u>

LEASE PARTICIPATION CERTIFICATES

Debt Service Requirements

Lease Participation Certificates

Fiscal Year			
Ending			
June 30,	Principal	Interest	Total
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>

STUDENT ENROLLMENT PROJECTIONS

Student Enrollment Projections

by Grade

Cohort Survival Ratio Method

(Includes Non-Resident Students)

Grade	Historical									Projection				
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	94	115	117	122	123	123	124	120	116	120	120	120	120	120
1	82	96	104	111	112	115	117	130	125	113	117	117	117	117
		102%	90%	95%	92%	93%	95%	105%	104%	97%	97%	97%	97%	97%
2	90	81	89	101	115	103	113	109	134	123	110	114	114	114
		99%	93%	97%	104%	92%	98%	93%	103%	97%	97%	97%	97%	97%
3	77	91	78	93	96	107	109	121	105	126	123	110	114	114
		101%	96%	104%	95%	93%	106%	107%	96%	100%	100%	100%	100%	100%
4	59	75	85	78	98	94	106	106	120	112	124	121	109	113
		97%	93%	100%	105%	98%	99%	97%	99%	99%	99%	99%	99%	99%
5	82	52	75	84	80	93	94	101	104	124	109	121	118	106
		88%	100%	99%	103%	95%	100%	95%	98%	97%	97%	97%	97%	97%
6	70	81	61	68	88	82	94	96	106	109	127	112	124	121
		99%	117%	91%	105%	103%	101%	102%	105%	103%	103%	103%	103%	103%
7	76	72	73	59	79	96	79	100	95	111	111	130	114	127
		103%	90%	97%	116%	109%	96%	106%	99%	102%	102%	102%	102%	102%
8	74	78	73	79	63	81	92	82	107	100	109	109	128	112
		103%	101%	108%	107%	62%	96%	104%	107%	98%	98%	98%	98%	98%
9	74	84	87	74	86	62	80	90	85	99	104	114	114	133
		114%	112%	101%	109%	98%	99%	98%	104%	104%	104%	104%	104%	104%
10	81	80	84	94	79	74	64	79	96	86	101	106	117	117
		108%	100%	108%	107%	86%	103%	99%	107%	102%	102%	102%	102%	102%
11	90	80	78	90	95	81	76	66	74	90	87	102	107	118
		99%	98%	107%	101%	103%	103%	103%	94%	101%	101%	101%	101%	101%
12	85	87	84	81	89	87	82	79	73	73	91	88	104	109
		97%	105%	104%	99%	92%	101%	104%	111%	101%	101%	101%	101%	101%
Total	1,034	1,072	1,088	1,134	1,203	1,198	1,230	1,279	1,340	1,386	1,433	1,464	1,500	1,521