

FISCAL YEAR 2021 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 2021 budget reflects the MRH mission, the four cornerstones and shared values.

BUDGET DIRECTIVE

Following conversations with the Board of Education, the Superintendent recommends the following goals for the 2020-2021 budget process.

- **Make excellence inclusive by building an equity-minded budget that addresses needs and creates culturally relevant opportunities for all students while maintaining the mission and vision of the District.**
 - Utilize the “zero-base” budgeting method, reassessing District needs based on current goals, requirements, and conditions.
 - Maintain a high awareness of Federal, State, County, and local financial conditions and their potential impact on the District.
 - The maintenance of reserves with a target of at least 32%.
- **Continue to support educational equity 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 equity by targeting resources to focus on curriculum initiatives that address overall achievement for all students:
 - College and/or career readiness
 - Culturally relevant curricula
 - Trauma-informed care
 - Response to Intervention (RTI).
 - Adhere to the District’s Comprehensive School Improvement Plan (CSIP) goals.
- **Continue to explore the digital gap that exists within each of our schools and seek opportunities to partner with area businesses to identify potential solutions.**
- **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 2020-2021 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.**
- **Promote the health and wellbeing of our students and staff by supporting the District’s Safe & Inspirational Spaces through intentional design and preventative maintenance.**
- **A recognition of the potential decline of supplemental funding to be received during 2020 – 2021**
 - Title Funding (I, II, IV)
 - E-Rate
- **Recognition of potential Joe’s Place house repairs and maintenance**

REVENUES

Local current tax revenues for FY21 are projected to increase by \$102,000 based upon the district's projection of assessed valuation figures for tax year 2020. As this is not a year of reassessment, the assessed valuation will only change slightly. At this time, estimates are that assessed valuation will increase .9%. This increase to assessed valuation will translate into approximately \$54,000 for operations and \$48,000 for debt service.

The Classroom Trust Fund (Proposition C), which distributes a 1-cent statewide sales tax released \$1,012,475 to the district through March 2020. The appropriation projection of \$1,049 per prior year WADA is unlikely. Even though overall year-to-date receipts remain relatively strong a 1% reduction is likely resulting in a more likely projection of \$990 per prior year WADA. DESE has stated "District and charter schools should be conservative in any estimates for Foundation Formula, Classroom Trust Fund, Transportation, Small Schools and Proposition C payments in the coming year". The district weighted average daily attendance (WADA), which is the student factor upon which the money is distributed, is expected to increase by 3.2% resulting in an increase of \$113,000 in sales tax revenue for FY21.

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. For FY21, the projected funding amount per Weighted ADA is \$1,627.

According to DESE, Classroom Trust Fund dollars are running approximately eight million behind the appropriated level and in the past by June dollars compared to appropriation has ranged from meeting the appropriation to being ten million dollars short of the appropriated level. If Classroom Trust Fund dollars run ten million short of the appropriation the amount is estimated to be \$412 per ADA. The statewide revenue projected for next year is \$353 million. This translates into \$428 per ADA or \$590,000, a 10.5% increase over the prior year for FY21. The majority of this increase is due to the district estimating ADA for FY21 and including PK pupils. The state will only distribute funds that are actually collected into the Classroom Trust Fund and School Finance adjusts the appropriation accordingly. Classroom Trust is dependent on Casino activity level and at this time is unknown, therefore the budget amount per ADA has been adjusted to \$375.

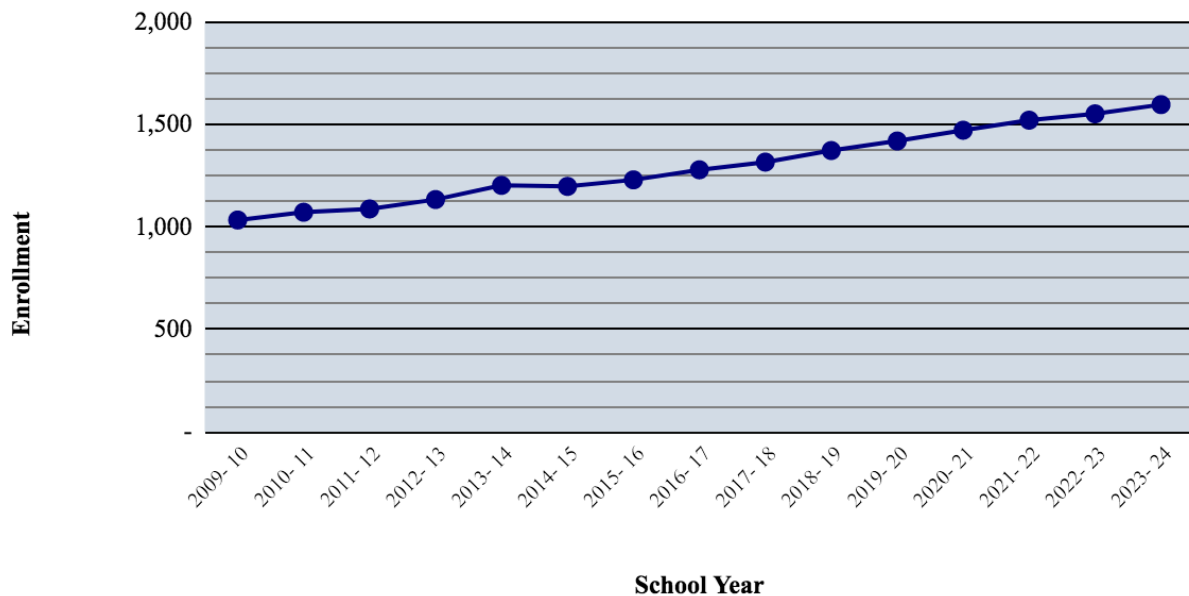
At this time it is impossible to know the full impact COVID-19 could have on the ability to reach the State Adequacy Target in the Foundation Formula payment. MRH has been very conservative in estimating the Foundation Formula, Classroom Trust Fund, Transportation and Proposition C payments for FY21.

EXPENDITURES

One of the primary factors affecting overall expenditures in the Fiscal 2021 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 8 FTE for FY21, plus an additional 5 (4 part-time TA's and 4 part-time custodians) due to COVID-19.

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 in 2019-20 has surpassed 1,400 students. 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. In June of 2020 voters recently passed the sale of \$30 million in bonds for infrastructure, improvement and expansion projects throughout the district with a focus placed on the Middle School/High School. An additional gym will be constructed and the cafeteria will be expanded. Instructional spaces will also be added to accommodate the increased student enrolment.

ENROLLMENT PROJECTION



Other factors influencing expenditures in the Fiscal 2021 Budget:

- The District's medical insurance premiums will increase apx. 7.5%. 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 Reading/Math Specialist at the ECC, a Reading Specialist at Elementary, a College and Career Connections teacher at the HS and a Math Support teacher and ½ FTE PE teacher at the MS, all due to increased enrollment. Administrative staff is also being increased at the ECC and Central Office.
- The Board of Education has committed to provide financial support for students in need who are enrolled in dual credit courses. For FY21, \$13,000 has been allocated for this purpose.
- The Board of Education will be continuing its study of equity and its application to education in an effort to become stronger leaders of the district.
- Teacher laptops at the ECC are being updated based on the technology lifecycle management plan. Student laptops (Chromebooks) are being updated, as planned, in grades 7, 9 and 11.
- Facilities and infrastructure projects will begin in July of 2020. The majority of these projects will be paid through General Obligation Bond proceeds.

- The COVID-19 public health crisis has created numerous challenges and has placed significant pressures on the district's financial resources. The district has allocated additional budget dollars for cleaning and disinfecting supplies and equipment, engineering controls, furniture, and other items to allow continued and safe use of our spaces.

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 2020 is not yet complete, indications are that the District will finish with operating fund balances at or above 40%. Fiscal Year 2021 is budgeted to end with operating fund balances at or near 38%. This is in spite of major adjustments to both the revenues and expenditures budgets due to the COVID-19 public health crisis.

Fiscal Year 2021 will bring a number of financial challenges related to the COVID-19 public health crisis. Revenue estimates from state sources have been projected to be significantly lower due to the sudden downturn in the economy. However, the percentage of state funding MRH receives is only 8% of our total revenue which partially insulates her from the decrease. MRH will continue to watch for indications of either growth or continued economic decline and will adjust budgets and spending accordingly.

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, a 2.75% increase to support staff and a 2.5% increase to administrator salaries. The benefits budget has been increased due to the increased cost of medical insurance. Additionally, 1.5 FTE's have been added to ECC as well as an Early Childhood Coordinator. The increase in Supplies is due to additional anticipated expenses related to social distancing measures related to COVID-19. Increases to curricular supplies and instruction resources are also included in this increase.

| 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|---------|---------|---------|--------|--------|------------|---------|
| Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |

Expenditures by Object

| | | | | | | | |
|-------------------|---------------|----------------|---------------|----------------|----------------|---------------|-------|
| Salaries | \$ 2,049,464 | \$ 2,628,324 | \$ 2,669,468 | \$ 2,729,544 | \$ 3,028,810 | \$ 299,266 | 11.0% |
| Benefits | 558,551 | 738,315 | 771,359 | 857,198 | 917,088 | 59,890 | 7.0% |
| Purchased Service | 44,435 | 130,947 | 137,678 | 145,666 | 151,675 | 6,009 | 4.1% |
| Supplies | <u>59,972</u> | <u>110,649</u> | <u>83,667</u> | <u>104,029</u> | <u>132,888</u> | <u>28,858</u> | 27.7% |
| | \$ 2,712,422 | \$ 3,608,235 | \$ 3,662,172 | \$ 3,836,438 | \$ 4,230,462 | \$ 394,024 | 10.3% |

ELEMENTARY

Increases to the salary budget are due to an increase in staffing. Elementary is adding a part-time math specialist and a full-time reading specialist. These positions are being added to accommodate increased caseloads and increased enrollment.

Overall, the elementary budgets are comparable to FY20. Decreases noted in purchased services are related to decreased budgets in certified substitutes and Title funding. Title funding is not included until the beginning of the fiscal year. They are budgeted in their original accounts and will be moved to Title accounts once submitted to DESE.

| 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|---------|---------|---------|--------|--------|------------|---------|
| Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |

Expenditures by Object

| | | | | | | | |
|-------------------|---------------|---------------|---------------|---------------|---------------|--------------|--------|
| Salaries | \$ 2,440,888 | \$ 2,286,808 | \$ 2,400,589 | \$ 2,435,305 | \$ 2,547,539 | \$ 112,234 | 4.6% |
| Benefits | 658,119 | 623,146 | 663,721 | 754,358 | 793,277 | 38,919 | 5.2% |
| Purchased Service | 181,280 | 153,770 | 112,927 | 141,575 | 101,712 | (39,863) | -28.2% |
| Supplies | <u>86,452</u> | <u>75,750</u> | <u>72,275</u> | <u>75,714</u> | <u>84,162</u> | <u>8,448</u> | 11.2% |
| | \$ 3,366,740 | \$ 3,139,474 | \$ 3,249,512 | \$ 3,406,951 | \$ 3,526,690 | \$ 119,738 | 3.5% |

MIDDLE SCHOOL

The Increase to the salary budget is due to the addition of 1.5 FTE as well as the movement of teachers on the salary schedule and a 2.5% increase to administrator salaries and a 2.75% increase to support staff salaries. A math support teacher and a part time physical education teacher are being added due to increased enrollment. The benefits budget has been increased due to the increased cost of medical insurance and the additional staff. The increase in purchased service is due to the expedition trip being canceled in FY20 due to COVID-19.

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

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ (Decrease) | Percent Change |
|-------------------------------|---------------|---------------|---------------|---------------|---------------|-------------------------|-------------------|
| | Actuals | Actuals | Actuals | Budget | Budget | | |
| Expenditures by Object | | | | | | | |
| Salaries | \$ 981,696 | \$ 1,001,341 | \$ 1,065,835 | \$ 1,212,977 | \$ 1,322,920 | \$ 109,943 | 9.1% |
| Benefits | 250,764 | 273,807 | 292,794 | 342,627 | 401,982 | 59,355 | 17.3% |
| Purchased Service | 139,395 | 151,606 | 152,367 | 39,916 | 160,215 | 120,299 | 301.4% |
| Supplies | <u>27,576</u> | <u>33,517</u> | <u>21,898</u> | <u>23,656</u> | <u>29,492</u> | <u>5,836</u> | 24.7% |
| | \$ 1,399,431 | \$ 1,460,271 | \$ 1,532,894 | \$ 1,619,175 | \$ 1,914,608 | \$ 295,433 | 18.2% |

HIGH SCHOOL

The increase to the salary budget is due to the movement of teachers on the salary schedule and a 2.5% increase to administrator salaries and a 2.75% increase to support staff salaries. One additional college and career connections teacher position has been added to the HS for FY21. Together, with teacher movement on the salary schedule, salary increases at the HS are 5.3%. The benefits budget has been increased due to the increased cost of medical insurance as well as recoding between SSC and High School.

\$13,000 has 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 FY20.

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ (Decrease) | Percent Change |
|-------------------------------|---------------|---------------|---------------|------------------|------------------|-------------------------|-------------------|
| | Actuals | Actuals | Actuals | Budget | Budget | | |
| Expenditures by Object | | | | | | | |
| Salaries | \$ 1,632,092 | \$ 1,655,400 | \$ 1,670,553 | \$ 1,659,319 | \$ 1,757,085 | \$ 97,766 | 5.9% |
| Benefits | 407,158 | 424,376 | 439,560 | \$ 427,508 | \$ 503,966 | 76,458 | 17.9% |
| Purchased Service | 57,485 | 74,368 | 52,735 | \$ 80,445 | \$ 76,674 | (3,771) | -4.7% |
| Supplies | <u>48,634</u> | <u>40,651</u> | <u>44,059</u> | <u>\$ 54,042</u> | <u>\$ 48,388</u> | <u>(5,654)</u> | -10.5% |
| | \$ 2,145,369 | \$ 2,194,796 | \$ 2,206,907 | \$ 2,221,313 | \$ 2,386,112 | \$ 164,799 | 7.4% |

STUDENT SUCCESS CENTER

This budget is for items relating to alternative services programming, including the Missouri Options Program. Salaries and benefits showing a decrease due to salaries coding changes in FY20 between SSC and High School.

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ (Decrease) | Percent Change |
|-------------------------------|--------------|--------------|--------------|------------------|------------------|-------------------------|-------------------|
| | Actuals | Actuals | Actuals | Budget | Budget | | |
| Expenditures by Object | | | | | | | |
| Salaries | \$ 296,841 | \$ 305,863 | \$ 314,222 | \$ 330,835 | \$ 337,234 | \$ 6,399 | 1.9% |
| Benefits | 75,221 | 83,797 | 87,119 | \$ 166,046 | \$ 102,966 | (63,080) | -38.0% |
| Purchased Service | 9,588 | 11,779 | 7,939 | \$ 16,800 | \$ 18,500 | 1,700 | 10.1% |
| Supplies | <u>9,032</u> | <u>9,846</u> | <u>6,071</u> | <u>\$ 11,150</u> | <u>\$ 10,325</u> | <u>(825)</u> | -7.4% |
| | \$ 390,682 | \$ 411,285 | \$ 415,350 | \$ 524,831 | \$ 469,025 | \$ (55,807) | -10.6% |

BOARD OF EDUCATION

The Board of Education budget covers items such as legal fees, election fees, professional development and community engagement. Increases to the purchased services budgets are related to equity training and consultants for the CSIP process

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ (Decrease) | Percent Change |
|-------------------------------|------------|------------|------------|--------------|--------------|-------------------------|-------------------|
| | Actuals | Actuals | Actuals | Budget | Budget | | |
| Expenditures by Object | | | | | | | |
| Purchased Service | 34,187 | 46,262 | 38,561 | \$ 75,635 | \$ 172,375 | \$ 96,740 | 127.9% |
| Supplies | <u>114</u> | <u>157</u> | <u>354</u> | <u>1,500</u> | <u>1,500</u> | = | 0.0% |
| | \$ 34,302 | \$ 46,419 | \$ 38,916 | \$ 77,135 | \$ 173,875 | \$ 96,740 | 125.4% |

SUPERINTENDENT

Superintendent salary increase due to planned wage increases. Decrease in benefits are due to correcting for FY20 variance.

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ (Decrease) | Percent Change |
|-------------------------------|--------------|--------------|--------------|--------------|--------------|-------------------------|-------------------|
| | Actuals | Actuals | Actuals | Budget | Budget | | |
| Expenditures by Object | | | | | | | |
| Salaries | \$ 227,679 | \$ 241,288 | \$ 247,371 | \$ 261,306 | \$ 262,802 | \$ 1,496 | 0.6% |
| Benefits | 48,939 | 52,064 | 53,991 | 59,980 | 59,622 | (358) | -0.6% |
| Purchased Service | 25,277 | 31,585 | 50,457 | 45,415 | 56,790 | 11,375 | 25.0% |
| Supplies | <u>1,957</u> | <u>2,146</u> | <u>1,840</u> | <u>4,500</u> | <u>5,250</u> | <u>750</u> | 16.7% |
| | \$ 303,852 | \$ 327,082 | \$ 353,660 | \$ 371,201 | \$ 384,463 | \$ 13,263 | 3.6% |

COMMUNICATIONS

Changes to salary and benefits budgets are reflective of planned salary and benefits increases. Purchased Service has increased in FY21 to include potential for professional consultancy over the course of the year.

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|-------------------------------|---------------|---------------|---------------|---------------|---------------|------------|---------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| Expenditures by Object | | | | | | | |
| Salaries | \$ 107,074 | \$ 112,924 | \$ 117,520 | \$ 120,264 | \$ 123,525 | \$ 3,261 | 2.7% |
| Benefits | 26,247 | 29,541 | 30,773 | 32,846 | 35,153 | 2,307 | 7.0% |
| Purchased Service | 34,761 | 18,203 | 40,735 | 67,531 | 67,690 | 159 | 0.2% |
| Supplies | <u>19,230</u> | <u>19,913</u> | <u>15,164</u> | <u>10,801</u> | <u>11,500</u> | <u>699</u> | 6.5% |
| | \$ 187,313 | \$ 180,581 | \$ 204,193 | \$ 231,442 | \$ 237,868 | \$ 6,426 | 2.8% |

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 workers comp and unemployment insurance being lower in FY21. We are again holding an amount in reserve for contingencies should they be needed over the course of the fiscal year. This contingency also holds amounts in anticipation of COVID-19 related expenses not yet discovered.

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|-------------------------------|--------------|--------------|--------------|--------------|--------------|------------|---------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| Expenditures by Object | | | | | | | |
| Salaries | \$ 177,698 | \$ 165,535 | \$ 236,379 | \$ 242,543 | \$ 252,475 | \$ 9,932 | 4.1% |
| Benefits | 132,351 | 165,072 | 164,472 | 198,225 | 169,625 | (28,600) | -14.4% |
| Purchased Service | 239,921 | 221,852 | 167,947 | 181,497 | 289,900 | 108,403 | 59.7% |
| Supplies | <u>6,124</u> | <u>6,692</u> | <u>6,360</u> | <u>7,000</u> | <u>7,500</u> | <u>500</u> | 7.1% |
| | \$ 556,095 | \$ 559,151 | \$ 575,159 | \$ 629,264 | \$ 719,499 | \$ 90,235 | 14.3% |

TECHNOLOGY

Increases to the salaries budget have occurred due to a 2.75% increase to support staff salaries. The decrease in purchased service is due to re-coding instructional subscriptions to supply and redistributing some, to the buildings. Capital outlay has increased to replace computers for the ECC teachers. We are also adding a grade level set of Chromebooks and other technologies to facilitate remote learning, as needed, due to COVID-19.

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ (Decrease) | Percent Change |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------------|-------------------|
| | Actuals | Actuals | Actuals | Budget | Budget | | |
| Expenditures by Object | | | | | | | |
| Salaries | \$ 351,864 | \$ 380,517 | \$ 338,487 | \$ 346,306 | \$ 359,093 | \$ 12,787 | 3.7% |
| Benefits | 87,646 | 95,102 | 87,465 | 93,282 | 99,351 | 6,069 | 6.5% |
| Purchased Service | 301,254 | 274,846 | 285,298 | 86,547 | 104,000 | 17,453 | 20.2% |
| Supplies | 181,102 | 138,511 | 125,159 | 328,781 | 417,106 | 88,325 | 26.9% |
| Capital Outlay | <u>222,729</u> | <u>266,809</u> | <u>157,026</u> | <u>199,646</u> | <u>134,120</u> | <u>42,620</u> | 21.3% |
| | \$ 1,144,594 | \$ 1,155,784 | \$ 993,434 | \$ 1,054,561 | \$ 1,113,670 | \$ 167,255 | 15.9% |

BUILDINGS & GROUNDS

The increase in supplies is largely due to extra supplies related to disinfection and sanitation protocols. Capital expenditures are decreased due to previously planned infrastructure updates being moved into Prop E projects.

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ (Decrease) | Percent Change |
|-------------------------------|------------------|------------------|----------------|----------------|-------------------|-------------------------|-------------------|
| | Actuals | Actuals | Actuals | Budget | Budget | | |
| Expenditures by Object | | | | | | | |
| Salaries | \$ 911,941 | \$ 929,307 | \$ 913,617 | \$ 976,130 | \$ 994,449 | \$ 18,320 | 1.9% |
| Benefits | 250,389 | 264,409 | 280,767 | 322,856 | \$ 342,947 | 20,091 | 6.2% |
| Purchased Service | 250,776 | 269,106 | 316,823 | 367,465 | \$ 367,280 | (185) | -0.1% |
| Supplies | 169,252 | 184,421 | 210,042 | 248,206 | \$ 313,600 | 65,395 | 26.3% |
| Capital Outlay | <u>3,931,568</u> | <u>4,834,536</u> | <u>253,720</u> | <u>434,781</u> | <u>\$ 429,856</u> | <u>(4,925)</u> | -1.1% |
| | \$ 5,513,926 | \$ 6,481,779 | \$ 1,974,968 | \$ 2,349,437 | \$ 2,448,132 | \$ 98,695 | 4.2% |

TRANSPORTATION

The decrease in salaries is due to staffing changes. The increase in purchased service is due to the last year of the bus lease contract having a higher payment and a full year of leasing bus 9.

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ (Decrease) | Percent Change |
|-------------------------------|---------------|---------------|---------------|---------------|---------------|-------------------------|-------------------|
| | Actuals | Actuals | Actuals | Budget | Budget | | |
| Expenditures by Object | | | | | | | |
| Salaries | \$ 174,303 | \$ 183,658 | \$ 199,284 | \$ 205,251 | \$ 205,067 | \$ (184) | -0.1% |
| Benefits | 49,910 | 50,961 | 57,046 | 64,415 | 63,999 | (416) | -0.6% |
| Purchased Service | 145,682 | 178,048 | 189,362 | 207,400 | \$ 237,260 | 29,860 | 14.4% |
| Supplies | <u>21,209</u> | <u>20,427</u> | <u>33,956</u> | <u>24,900</u> | <u>32,520</u> | <u>7,620</u> | 30.6% |
| | \$ 400,704 | \$ 433,093 | \$ 479,649 | \$ 503,419 | \$ 538,846 | \$ 38,333 | 7.6% |

UTILITIES

Utilities budgets have been adjusted and amounts are now closer to actual annual costs and include projected increased costs to energy and services.

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ (Decrease) | Percent Change |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------------|-------------------|
| | Actuals | Actuals | Actuals | Budget | Budget | | |
| Expenditures by Object | | | | | | | |
| Purchased Service | 94,883 | 108,195 | 136,389 | 88,168 | \$ 118,840 | \$ 30,672 | 34.8% |
| Supplies | <u>352,189</u> | <u>383,790</u> | <u>398,771</u> | <u>407,900</u> | <u>369,350</u> | <u>(38,550)</u> | -9.5% |
| | \$ 447,072 | \$ 491,985 | \$ 535,160 | \$ 496,068 | \$ 488,190 | \$ (7,878) | -1.6% |

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 as well as an increase due to a new curriculum coordinator. The increase in purchased service is directly related to the new law requiring background checks for all volunteers and equity training for HS and MS students.

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ (Decrease) | Percent Change |
|-------------------------------|------------|--------------|--------------|---------------|---------------|-------------------------|-------------------|
| | Actuals | Actuals | Actuals | Budget | Budget | | |
| Expenditures by Object | | | | | | | |
| Salaries | \$ 265,509 | \$ 297,243 | \$ 279,218 | \$ 291,100 | \$ 383,801 | \$ 92,701 | 31.8% |
| Benefits | 59,837 | 72,266 | 72,731 | 79,972 | 104,925 | 24,953 | 31.2% |
| Purchased Service | 15,272 | 15,712 | 20,431 | 22,885 | 50,000 | 27,115 | 118.5% |
| Supplies | <u>138</u> | <u>1,274</u> | <u>2,126</u> | <u>20,916</u> | <u>12,250</u> | <u>(8,666)</u> | <u>-41.4%</u> |
| | \$ 340,756 | \$ 386,495 | \$ 374,506 | \$ 414,873 | \$ 550,976 | \$ 136,103 | 32.8% |

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. The increase in supplies is due to adding the Panorama (social emotional learning) assessment in FY21. Some assessments may be replaced with membership to the MU Virtual Academy as alternate educational options related to virtual learning.

| 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|---------|---------|---------|--------|--------|------------|---------|
| Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |

Expenditures by Object

| | | | | | | | |
|-------------------|---------------|---------------|---------------|---------------|---------------|---------------|-------|
| Salaries | \$ 70,000 | \$ 72,548 | \$ 74,652 | \$ 76,892 | \$ 79,007 | \$ 2,115 | 2.8% |
| Benefits | 17,382 | 18,284 | 19,184 | 20,508 | 21,556 | 1,048 | 5.1% |
| Purchased Service | 269 | 2,402 | 372 | 2,499 | 2,569 | 70 | 2.8% |
| Supplies | <u>53,443</u> | <u>23,763</u> | <u>51,697</u> | <u>64,733</u> | <u>76,854</u> | <u>12,121</u> | 18.7% |
| | \$ 141,093 | \$ 116,998 | \$ 145,905 | \$ 164,632 | \$ 179,986 | \$ 15,354 | 9.3% |

CURRICULUM DEVELOPMENT

Salaries and benefits accounts are due to increased stipends for curriculum writing. Purchased service accounts have increased due to employee tuition reimbursements. Supplies have increased due to FY21 having new textbook adoptions in elementary social studies, secondary science and social studies as well as increases due to enrollment and for elementary reading and writing materials.

| 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|---------|---------|---------|--------|--------|------------|---------|
| Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |

Expenditures by Object

| | | | | | | | |
|-------------------|---------------|---------------|---------------|---------------|----------------|---------------|--------|
| Salaries | \$ 20,984 | \$ 25,041 | \$ 32,623 | \$ 74,450 | \$ 107,520 | \$ 33,070 | 44.4% |
| Benefits | 3,347 | 3,922 | 5,203 | 11,875 | 15,714 | 3,839 | 32.3% |
| Purchased Service | 61,506 | 69,715 | 51,076 | 72,351 | 112,117 | 39,766 | 55.0% |
| Supplies | <u>28,919</u> | <u>63,374</u> | <u>68,979</u> | <u>65,499</u> | <u>137,774</u> | <u>72,276</u> | 110.3% |
| | \$ 114,756 | \$ 162,052 | \$ 157,881 | \$ 224,174 | \$ 373,125 | \$ 148,951 | 66.4% |

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.

| 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|---------|---------|---------|--------|--------|------------|---------|
| Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |

Expenditures by Object

| | | | | | | | |
|-------------------|--------------|--------------|--------------|---------------|---------------|--------------|-------|
| Salaries | \$ 8,628 | \$ 15,467 | \$ 4,391 | \$ 26,580 | \$ 27,311 | \$ 731 | 2.8% |
| Benefits | 2,226 | 2,467 | 701 | 4,239 | 4,356 | 117 | 2.8% |
| Purchased Service | 82,912 | 96,444 | 154,814 | 215,850 | 260,307 | 44,457 | 20.6% |
| Supplies | <u>2,094</u> | <u>1,987</u> | <u>1,904</u> | <u>11,300</u> | <u>16,250</u> | <u>4,950</u> | 43.8% |
| | \$ 95,861 | \$ 116,365 | \$ 161,809 | \$ 257,969 | \$ 308,224 | \$ 50,255 | 19.5% |

ATHLETICS

Costs associated with the district athletics programs are budgeted here, including stipends for coaches. Purchased service increase is due to being more in line with costs associated with athletic consultants and doctors.

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|-------------------------------|------------|--------------|--------------|--------------|------------|----------------|---------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| Expenditures by Object | | | | | | | |
| Salaries | \$ 90,440 | \$ 99,424 | \$ 108,840 | \$ 121,760 | \$ 124,662 | \$ 2,902 | 2.4% |
| Benefits | 18,852 | 20,621 | 17,889 | 21,965 | 23,278 | 1,313 | 6.0% |
| Purchased Service | 33,573 | 43,462 | 48,985 | 51,720 | 73,350 | 21,630 | 41.8% |
| Supplies | 25,440 | 15,525 | 230,465 | 21,700 | 23,000 | 1,300 | 6.0% |
| Capital Outlay | = | <u>4,368</u> | <u>1,819</u> | <u>2,500</u> | = | <u>(2,500)</u> | -100.0% |
| | \$ 168,306 | \$ 183,400 | \$ 407,997 | \$ 219,645 | \$ 244,290 | \$ 24,645 | 11.2% |

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 which is expected to increase \$25,000 in FY21.

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|-------------------------------|----------------|----------------|-----------|----------------|----------------|--------------|---------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| Expenditures by Object | | | | | | | |
| Salaries | \$ - | \$ 50,250 | \$ 48,675 | \$ 55,800 | \$ 60,113 | \$ 4,313 | 7.7% |
| Benefits | - | 8,438 | 7,925 | 8,902 | 10,435 | 1,533 | 17.2% |
| Purchased Service | - | 2,000 | 688 | 500 | 500 | (0) | -0.1% |
| Supplies | <u>136,918</u> | <u>178,314</u> | = | <u>103,050</u> | <u>102,586</u> | <u>(464)</u> | -0.4% |
| | \$ 136,918 | \$ 239,002 | \$ 57,289 | \$ 168,252 | \$ 173,634 | \$ 5,382 | 3.2% |

FUND BALANCES SUMMARY BY FUND

| GENERAL FUND | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|------------------------|------------------|------------------|------------------|------------------|------------------|----------------|---------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| Beginning Fund Balance | \$ 3,099,912 | \$ 5,151,343 | \$ 6,395,768 | \$ 7,622,312 | \$ 9,055,974 | \$ 1,433,662 | |
| Plus: Revenues | 16,368,425 | 17,089,379 | 17,274,508 | 18,470,443 | 18,718,228 | 247,785 | 1.3% |
| Less: Expenditures | <u>7,301,070</u> | <u>7,480,740</u> | <u>7,757,650</u> | <u>8,262,448</u> | <u>9,256,488</u> | <u>994,040</u> | 12.0% |
| Surplus/(Deficit) | 9,067,355 | 9,608,639 | 9,516,858 | 10,207,995 | 9,461,740 | (746,255) | |
| Transfers In | 88,867 | 126,290 | 82,367 | 259,312 | 165,032 | | |
| Transfers Out | <u>7,104,791</u> | <u>8,490,504</u> | <u>8,372,681</u> | <u>9,033,645</u> | <u>9,751,934</u> | | |
| Ending Fund Balance | \$ 5,151,343 | \$ 6,395,768 | \$ 7,622,312 | \$ 9,055,974 | \$ 8,930,813 | \$ 1,433,662 | |

TEACHERS FUND

| | | | | | | | |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|-------|
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Plus: Revenues | 3,134,130 | 3,124,444 | 3,516,806 | 4,056,431 | 3,936,720 | (119,711) | -3.0% |
| Less: Expenditures | <u>10,132,572</u> | <u>11,050,724</u> | <u>11,394,601</u> | <u>12,195,217</u> | <u>13,111,182</u> | 915,965 | 7.5% |
| Surplus/(Deficit) | (6,998,442) | (7,926,279) | (7,877,795) | (8,138,786) | (9,174,462) | (1,035,676) | |
| Transfers In | 6,998,442 | 7,926,279 | 7,877,795 | 8,138,786 | 9,174,462 | | |
| Transfers Out | = | = | = | = | = | | |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |

DEBT SERVICE FUND

| | | | | | | | |
|------------------------|------------------|------------------|-------------------|------------------|------------------|--------------|--------|
| Beginning Fund Balance | \$ 3,460,029 | \$ 4,087,294 | \$ 5,042,612 | \$ 3,735,795 | \$ 4,360,274 | \$ 624,480 | |
| Plus: Revenues | 9,190,304 | 4,311,926 | 11,555,537 | 5,043,592 | 5,097,000 | 53,408 | 1.1% |
| Less: Expenditures | <u>8,563,040</u> | <u>3,356,609</u> | <u>12,862,354</u> | <u>4,419,113</u> | <u>3,617,444</u> | (801,669) | -18.1% |
| Surplus/(Deficit) | 627,265 | 955,318 | (1,306,817) | 624,480 | 1,479,556 | 855,077 | |
| Transfers In | - | - | - | - | - | | |
| Transfers Out | = | = | = | = | = | | |
| Ending Fund Balance | \$ 4,087,294 | \$ 5,042,612 | \$ 3,735,795 | \$ 4,360,274 | \$ 5,839,830 | \$ 1,479,556 | |

CAPITAL PROJECTS**FUND**

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ |
|------------------------|------------------|------------------|----------------|------------------|----------------|-------------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) |
| Beginning Fund Balance | \$ 6,205,721 | \$ 4,809,568 | \$ 79,770 | \$ 47,314 | \$ 10,120 | \$ (37,194) |
| Plus: Revenues | 2,878,781 | 303,092 | 303,295 | 394,574 | 508,000 | 113,426 |
| Less: Expenditures | <u>4,292,416</u> | <u>5,470,825</u> | <u>748,270</u> | <u>1,067,315</u> | <u>930,560</u> | (136,755) |
| Surplus/(Deficit) | (1,413,634) | (5,167,733) | (444,975) | (672,741) | (422,560) | 250,181 |
| Transfers In | 17,481 | 437,935 | 412,519 | 635,547 | 412,440 | |
| Transfers Out | = | = | = | = | = | |
| Ending Fund Balance | \$ 4,809,568 | \$ 79,770 | \$ 47,314 | \$ 10,120 | \$ 0 | \$ (10,120) |

TOTAL - ALL FUNDS

| | | | | | | |
|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| Beginning Fund Balance | \$ 12,765,662 | \$ 14,048,205 | \$ 11,518,150 | \$ 11,405,421 | \$ 13,426,369 | \$ 2,020,948 |
| Plus: Revenues | 31,571,641 | 24,828,842 | 32,650,146 | 27,965,040 | 28,259,948 | 294,908 |
| Less: Expenditures | <u>30,289,097</u> | <u>27,358,897</u> | <u>32,762,875</u> | <u>25,944,092</u> | <u>26,915,674</u> | 971,581 |
| Surplus/(Deficit) | 1,282,543 | (2,530,055) | (112,729) | 2,020,948 | 1,344,274 | (676,674) |
| Transfers In | 7,104,791 | 8,490,504 | 8,372,681 | 9,033,645 | 9,751,934 | |
| Transfers Out | <u>7,104,791</u> | <u>8,490,504</u> | <u>8,372,681</u> | <u>9,033,645</u> | <u>9,751,934</u> | |
| Ending Fund Balance | <u>\$ 14,048,205</u> | <u>\$ 11,518,150</u> | <u>\$ 11,405,421</u> | <u>\$ 13,426,369</u> | <u>\$ 14,770,643</u> | \$ 1,344,274 |

Budget Summary Operating Funds

| | ACTUALS | | | BUDGET | | PROJECTION | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Revenues Sources | | | | | | | | |
| Local Revenue | \$ 17,026,285 | \$ 17,951,253 | \$ 18,253,017 | \$ 19,585,723 | \$ 19,703,034 | \$ 19,703,034 | \$ 19,703,034 | \$ 19,703,034 |
| County Revenue | 179,072 | 193,404 | 191,826 | 228,290 | 190,000 | 190,000 | 190,000 | 190,000 |
| State Revenue | 1,594,039 | 1,660,094 | 1,786,832 | 2,377,835 | 2,345,714 | 2,345,714 | 2,345,714 | 2,345,714 |
| Federal Revenue | 780,311 | 663,992 | 676,019 | 678,628 | 743,200 | 743,200 | 743,200 | 743,200 |
| Non-Current Revenue | 3,177 | 836 | 5,958 | 167 | 151,000 | 1,000 | 1,000 | 1,000 |
| Revenue from Other LEA's | 201,610 | 42,313 | 179,880 | 50,276 | 30,000 | - | - | - |
| Total Revenues | \$ 19,784,494 | \$ 20,511,892 | \$ 21,093,532 | \$ 22,920,918 | \$ 23,162,948 | \$ 22,982,948 | \$ 22,982,948 | \$ 22,982,948 |
| Expenditure Category | | | | | | | | |
| Salaries | \$ 11,020,728 | \$ 11,640,726 | \$ 11,944,226 | \$ 12,574,651 | \$ 13,391,396 | \$ 13,726,000 | \$ 14,069,000 | \$ 14,421,000 |
| Benefits | 2,940,480 | 3,217,601 | 3,364,053 | 3,838,254 | 4,031,330 | 4,193,000 | 4,361,000 | 4,492,000 |
| Purchased Services | 1,918,180 | 2,038,176 | 2,150,233 | 2,095,294 | 2,690,294 | 2,690,000 | 2,690,000 | 2,690,000 |
| Supplies | 1,552,083 | 1,634,698 | 1,693,739 | 1,949,466 | 2,254,650 | 2,255,000 | 2,255,000 | 2,255,000 |
| Capital Outlay | 492,670 | 416,246 | 382,895 | 695,510 | 588,140 | 588,000 | 588,000 | 588,000 |
| Long & Short Term Debt | 43,431 | 320,021 | 331,843 | 334,081 | 332,300 | 332,000 | 332,000 | 332,000 |
| Total Expenditures | \$ 17,967,572 | \$ 19,267,468 | \$ 19,866,988 | \$ 21,487,256 | \$ 23,288,110 | \$ 23,784,000 | \$ 24,295,000 | \$ 24,778,000 |
| Surplus/(Deficit) | \$ 1,816,922 | \$ 1,244,425 | \$ 1,226,544 | \$ 1,433,662 | \$ (125,162) | \$ (801,052) | \$ (1,312,052) | \$ (1,795,052) |
| Beginning Fund Balance, July 1 | \$ 3,334,421 | \$ 5,151,343 | \$ 6,395,768 | \$ 7,622,312 | \$ 9,055,974 | \$ 8,930,812 | \$ 8,129,760 | \$ 6,817,708 |
| Ending Fund Balance, June 30 | \$ 5,151,343 | \$ 6,395,768 | \$ 7,622,312 | \$ 9,055,974 | \$ 8,930,812 | \$ 8,129,760 | \$ 6,817,708 | \$ 5,022,656 |
| Fund Balance as Percent of Expenditures: | 28.7% | 33.2% | 38.4% | 42.1% | 38.3% | 34.2% | 28.1% | 20.3% |

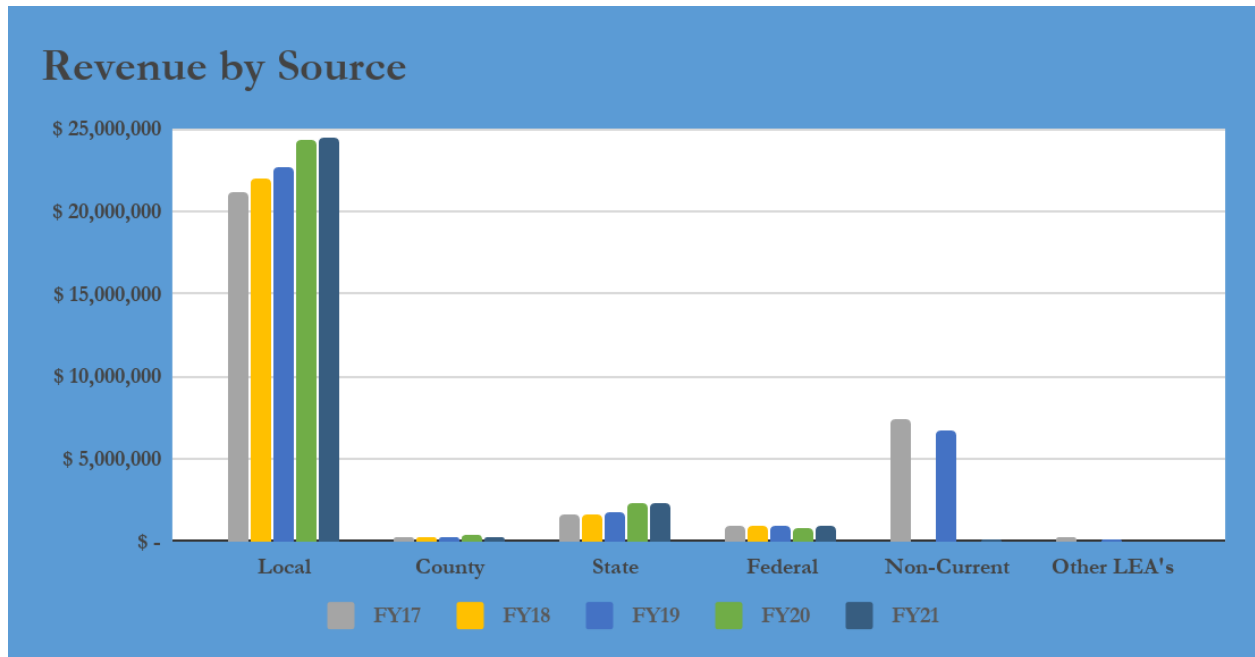
REVENUE BY SOURCE

Total revenues for FY 21 are projected to be \$28 million. The following chart and graphs shows the distribution of the prior year actual, current budget and projected budget by revenue source.

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ (Decrease) | Percent Change |
|--|---------|---------|---------|--------|--------|-------------------------|-------------------|
| | Actuals | Actuals | Actuals | Budget | Budget | | |

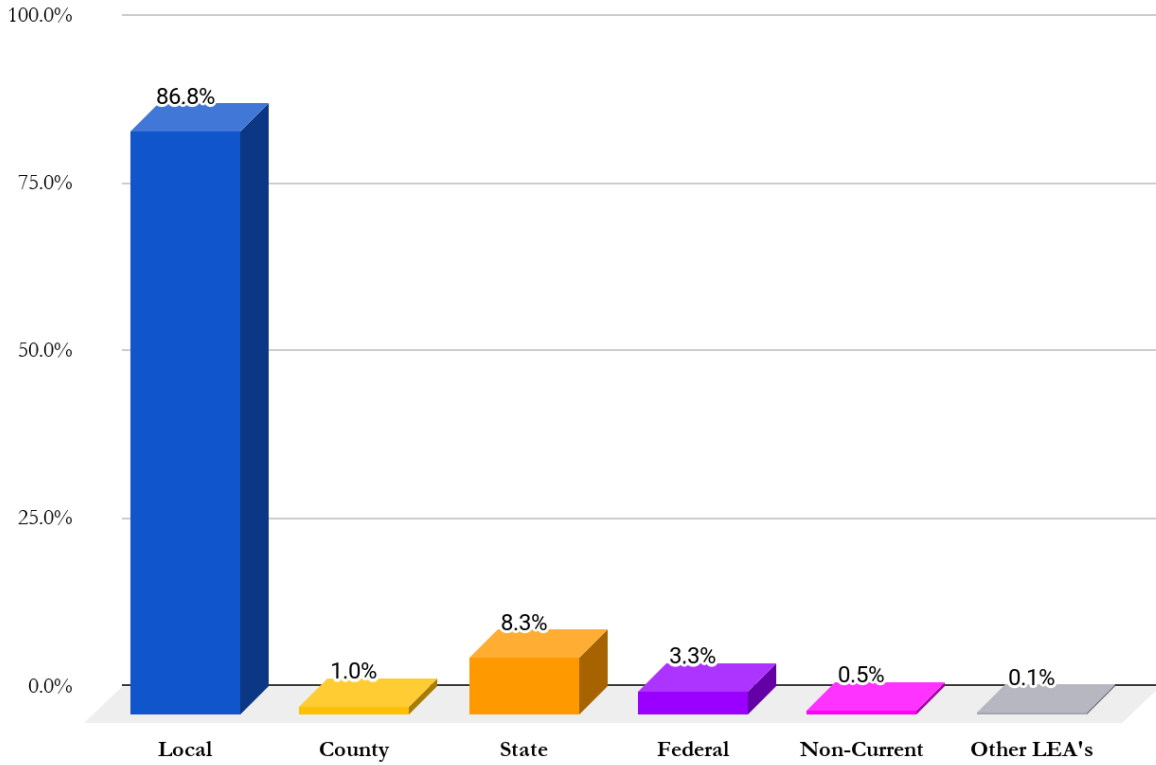
Revenues Sources

| | | | | | | | |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|---------------|
| Local Revenue | \$ 21,108,441 | \$ 21,929,196 | \$ 22,715,340 | \$ 24,338,602 | \$ 24,520,034 | \$ 181,432 | 0.8% |
| County Revenue | 271,249 | 294,342 | 287,154 | 341,459 | 285,000 | \$ (56,459) | -19.7% |
| State Revenue | 1,594,039 | 1,660,094 | 1,786,832 | 2,377,835 | 2,345,714 | \$ (32,121) | -1.8% |
| Federal Revenue | 1,018,125 | 902,061 | 914,982 | 856,702 | 928,200 | \$ 71,498 | 7.8% |
| Non-Current Revenue | 7,378,177 | 836 | 6,765,958 | 167 | 151,000 | \$ 150,834 | 2.2% |
| Revenue from Other LEA's | <u>201,610</u> | <u>42,313</u> | <u>179,880</u> | <u>50,276</u> | <u>30,000</u> | <u>\$ (20,276)</u> | <u>-11.3%</u> |
| Total Revenues | \$ 31,571,641 | \$ 24,828,842 | \$ 32,650,146 | \$ 27,965,040 | \$ 28,259,948 | \$ 294,908 | 0.9% |



The District relies heavily upon local property taxes to support its operation. This following graph indicates 86.8% of all revenue is derived from local sources.

FY2021 REVENUE



EXPENDITURES BY OBJECT

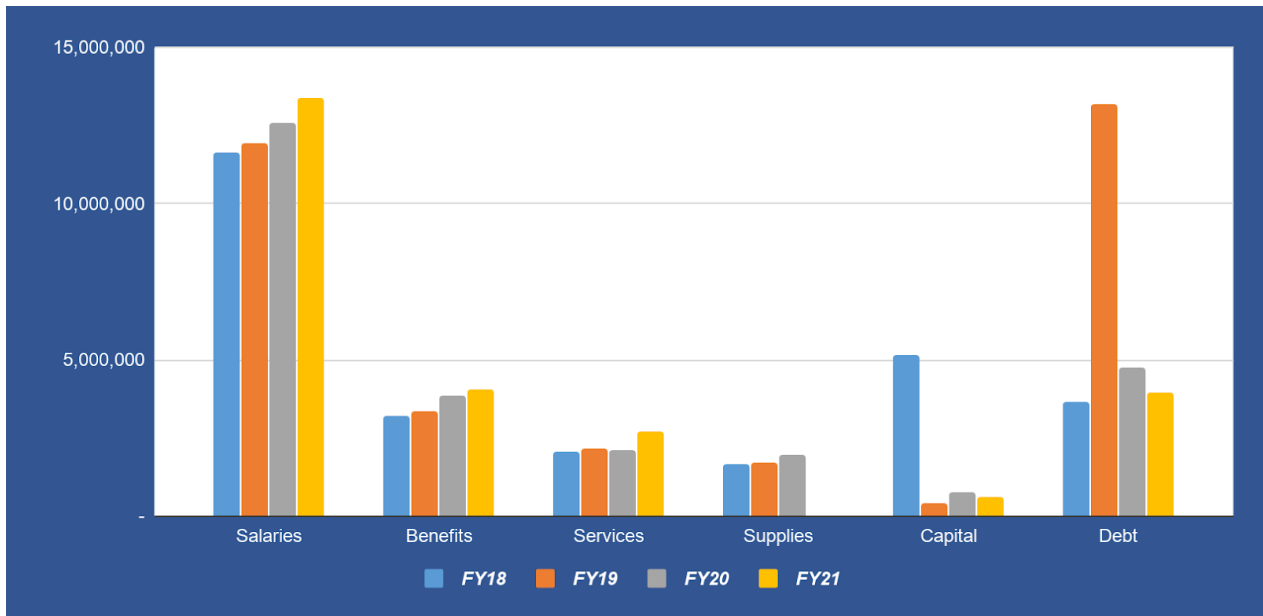
The increase in Salaries and Benefits are directly related to adding positions in FY21. The increase in Purchased Service is (part of it is expedition being removed from FY20 budget) expenditures for FY21 are directly related to salaries and benefits. These increases are offset by decreases in capital outlay and debt. The decrease in capital outlay is due to major infrastructure being moved into Prop. E projects. The decrease in debt is related to the Series 2018 having a lower principal payment this year.

| 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|---------|---------|---------|--------|--------|------------|---------|
| Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |

Expenditures by Object

| | | | | | | | |
|-------------------------------------|------------------|------------------|-------------------|------------------|------------------|---------------------|--------|
| Salaries | \$ 11,020,728 | \$ 11,640,726 | \$ 11,944,226 | \$ 12,574,651 | \$ 13,391,396 | \$ 816,745 | 6.5% |
| Benefits | 2,940,480 | 3,217,601 | 3,364,053 | 3,838,254 | 4,031,330 | \$ 193,076 | 5.0% |
| Purchased Service | 1,918,180 | 2,038,176 | 2,150,233 | 2,095,294 | 2,690,294 | \$ 595,000 | 28.4% |
| Supplies | 1,552,083 | 1,634,698 | 1,693,739 | 1,949,466 | 2,254,650 | \$ 305,184 | 15.7% |
| Capital Outlay Long & Short Term | 4,174,952 | 5,151,067 | 416,427 | 733,234 | 598,260 | \$ (134,974) | -18.4% |
| Debt | <u>8,682,674</u> | <u>3,676,630</u> | <u>13,194,197</u> | <u>4,753,194</u> | <u>3,949,744</u> | <u>\$ (803,450)</u> | -16.9% |
| | \$ 30,289,097 | \$ 27,358,897 | \$ 32,762,875 | \$ 25,944,092 | \$ 26,915,674 | \$ 971,581 | 3.0% |

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 66% of all budgeted expenditures.

BUDGET SUMMARY BY FUND

FY21

| | General Funds | | | Teachers Fund | Debt Service Fund | Capital Projects Funds | | | All Funds |
|--------------------------|----------------------|-------------------|-------------------|---------------------|---------------------|------------------------|-------------------|-------------|----------------------|
| | Incidental | Food Service | Student Activity | | | Bond Issue | Capital Projects | COPS | |
| Revenues Sources | | | | | | | | | |
| Local Revenue | \$ 17,122,450 | \$ 232,000 | \$ 100,000 | \$ 1,895,584 | \$ 4,817,000 | \$ - | \$ 353,000 | \$ - | \$ 24,520,034 |
| County Revenue | 175,000 | - | - | 10,000 | 95,000 | - | 5,000 | - | 285,000 |
| State Revenue | 592,578 | 5,000 | - | 1,748,136 | - | - | - | - | 2,345,714 |
| Federal Revenue | 119,700 | 340,500 | - | 283,000 | 185,000 | - | - | - | 928,200 |
| Non-Current Revenue | 1,000 | - | - | - | - | - | 150,000 | - | 151,000 |
| Revenue from Other LEA's | 30,000 | - | - | - | - | - | - | - | 30,000 |
| | - | - | - | - | - | - | - | - | - |
| Total Revenues | \$ 18,040,728 | \$ 577,500 | \$ 100,000 | \$ 3,936,720 | \$ 5,097,000 | \$ - | \$ 508,000 | \$ - | \$ 28,259,948 |

| | General Funds | | | Teachers Fund | Debt Service Fund | Capital Projects Funds | | | All Funds |
|--|---------------------|--------------|-------------------|---------------------|-------------------|------------------------|------------------|-------------|----------------------|
| | Incidental | Food Service | Student Activity | | | Bond Issue | Capital Projects | COPS | |
| Expenditure Programs | | | | | | | | | |
| Elementary | \$ 538,248 | \$ - | \$ - | \$ 4,394,764 | \$ - | \$ - | \$ 62,000 | \$ - | \$ 4,995,013 |
| Middle School | 253,916 | - | - | 1,088,466 | - | - | - | - | 1,342,382 |
| High School | 282,628 | - | - | 2,303,051 | - | - | - | - | 2,585,679 |
| Summer School | 31,575 | - | - | 522,047 | - | - | - | - | 553,622 |
| Gifted | 7,002 | - | - | 209,619 | - | - | - | - | 216,621 |
| Special Education | 28,000 | - | - | 10,500 | - | - | - | - | 38,500 |
| Supplemental Instruction | 151,592 | - | - | 462,428 | - | - | - | - | 614,020 |
| Bilingual | 1,000 | - | - | 133,594 | - | - | - | - | 134,594 |
| Career Education Programs | - | - | - | 103,638 | - | - | - | - | 103,638 |
| Co-Curricular Activities | - | - | 100,000 | 70,548 | - | - | - | - | 170,548 |
| Athletics | 86,350 | - | - | 147,940 | - | - | - | - | 234,290 |
| Tuition to Other District | 2,500 | - | - | 10,000 | - | - | - | - | 12,500 |
| Contracted Educational Services | - | - | - | 25,000 | - | - | - | - | 25,000 |
| | - | - | - | - | - | - | - | - | - |
| Subtotal - Instruction | \$ 1,382,812 | \$ - | \$ 100,000 | \$ 9,481,595 | \$ - | \$ - | \$ 62,000 | \$ - | \$ 11,026,407 |
| Attendance & Social Work Services | \$ 136,056 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 136,056 |
| Guidance Services | 230,786 | - | - | 591,495 | - | - | - | - | 822,281 |
| Health Services | 251,948 | - | - | - | - | - | - | - | 251,948 |
| Support Services - Instructional Staff | 392,514 | - | - | 154,901 | - | - | - | - | 547,415 |
| Educational Media Services | 28,800 | - | - | 270,027 | - | - | - | - | 298,827 |
| Other Support Services - Instructional | - | - | - | 95,508 | - | - | - | - | - |
| Board of Education Services | 278,975 | - | - | - | - | - | - | - | 278,975 |
| Executive Administration Services | 145,919 | - | - | 542,072 | - | - | - | - | 687,991 |
| | 70,575 | - | - | 77,969 | - | - | - | - | 148,544 |
| Building Level Administration | 353,756 | - | - | 1,279,236 | - | - | - | - | 1,632,992 |
| Business Support Services | - | - | - | - | - | - | - | - | - |
| Fiscal Services | 511,032 | - | - | 77,968 | - | - | - | - | 588,999 |
| Operation & Maint. of Plant | 2,512,666 | - | - | - | - | - | 164,856 | - | 2,677,522 |

| | General Funds | | | Teachers Fund | Debt Service Fund | Capital Projects Funds | | | All Funds |
|--------------------------------------|---------------------|-------------------|-------------------|----------------------|---------------------|------------------------|-------------------|------------------|----------------------|
| | Incidental | Food Service | Student Activity | | | Bond Issue | Capital Projects | COPS | |
| Pupil Transportation | 535,796 | - | - | - | - | - | 3,500 | - | 539,296 |
| Food Service | 34,050 | 729,737 | - | - | - | - | 27,000 | - | 790,787 |
| Support Services - Central Office | 971,438 | 12,795 | - | - | - | - | 65,784 | - | 1,050,017 |
| | - | - | - | - | - | - | - | - | - |
| Subtotal - Support Services | \$ 6,454,311 | \$ 742,532 | \$ - | \$ 3,089,175 | \$ - | \$ - | \$ 261,140 | \$ - | \$ 10,451,650 |
| Early Childhood Programs | \$ 348,141 | \$ - | \$ - | \$ 540,413 | \$ - | \$ - | \$ - | \$ - | \$ 888,554 |
| Custody & Care of Children Services | 227,441 | - | - | - | - | - | - | - | 227,441 |
| | = | = | = | = | = | = | = | = | = |
| Subtotal - Community Services | \$ 575,582 | \$ - | \$ - | \$ 540,413 | \$ - | \$ - | \$ - | \$ - | \$ 1,115,995 |
| Facilities and Construction Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 265,000 | \$ 10,120 | \$ 275,120 |
| Principal | \$ - | \$ - | \$ - | \$ - | \$ 2,720,000 | \$ - | \$ 255,000 | \$ - | \$ 2,975,000 |
| Interest | - | - | - | - | 892,444 | - | 73,300 | - | 965,744 |
| Other Debt Related Fees | - | - | - | - | 5,000 | - | 4,000 | - | 9,000 |
| Total - Debt Services | \$ - | \$ - | \$ - | \$ - | \$ 3,617,444 | \$ - | \$ 332,300 | \$ - | \$ 3,949,744 |
| Total - Expenditures | \$ 8,412,705 | \$ 742,532 | \$ 100,000 | \$ 13,111,182 | \$ 3,617,444 | \$ - | \$ 920,440 | \$ 10,120 | \$ 26,818,916 |

| | | | | | | | | | |
|-------------------------------|---------------------|--------------|-------------------|----------------|---------------------|----------|--------------|------------------|----------------------|
| Beginning Fund Balance | \$ 8,822,401 | = | \$ 233,573 | \$ 0 | \$ 4,360,274 | = | \$ 0 | \$ 10,120 | \$ 13,426,369 |
| Surplus/(Deficit) | \$ 9,628,023 | \$ (165,032) | \$ - | \$ (9,174,462) | \$ 1,479,556 | \$ - | \$ (412,440) | \$ (10,120) | \$ 1,345,524 |
| Transfers In | \$ - | \$ 165,032 | \$ - | \$ 9,174,462 | \$ - | \$ - | \$ 412,440 | \$ - | \$ 9,751,934 |
| Transfers Out | \$ 9,751,934 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 9,751,934 |
| Ending Fund Balance | \$ 8,698,489 | \$ - | \$ 233,573 | \$ - | \$ 5,839,830 | = | \$ 0 | \$ 0 | \$ 14,771,893 |

ESTIMATED REVENUES

REVENUE ASSUMPTIONS AND TRENDS

Local property taxes, sales taxes and the state foundation formula accounts for **96%** 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 tax year 2020 assessment valuations:

| Fiscal Year | Real Estate | | Personal Property | | Less TIF | Assessed Valuation | Percent Change |
|----------------|-------------|-------------|-------------------|---------------|--------------|-----------------------|-------------------|
| | Residential | Commercial | Regular | Manufacturing | | | |
| 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 | 220,443,440 | 106,966,970 | 35,579,970 | 5,157,990 | (20,201,300) | 347,947,070 | 16.9% |
| 2021 | 220,743,440 | 108,966,970 | 35,935,770 | 5,673,789 | (20,201,300) | 351,118,669 | 0.9% |

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 2020 is a non-assessment year we have only increased the assessed valuation by .9%.

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 2021

| Fiscal Year | Real Estate | | Personal Property | Total |
|----------------|-------------|------------|----------------------|-----------|
| | Residential | Commercial | | |
| 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 | 400,700 | 2,793,600 | 1,586,170 | 4,780,470 |
| 2021 | 500,000 | 2,000,000 | 1,206,739 | 3,706,739 |

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 | \$ 6.1496 | 11.1% |
| 2018 | \$ 4.5758 | \$ 4.7555 | \$ 5.5041 | \$ 1.3500 | \$ 6.0890 | -1.0% |
| 2019 | \$ 4.7002 | \$ 4.8464 | \$ 5.5041 | \$ 1.3500 | \$ 6.1911 | 1.7% |
| 2020 | \$ 4.0400 | \$ 3.6455 | \$ 5.5041 | \$ 1.3500 | \$ 5.4293 | -12.3% |
| 2021 | \$ 4.0838 | \$ 4.7273 | \$ 5.5041 | \$ 1.3500 | \$ 5.7133 | 5.2% |

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 |
| FY21 | 4.2633 | \$ - .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 |
| 2015 | 97.13% | 2.84% |
| 2016 | 97.02% | 2.43% |
| 2017 | 97.88% | 2.07% |
| 2018 | 98.10% | 1.11% |
| 2019 | 97.19% | 2.70% |
| 2020 | 97.92% | 1.50% |
| 2021 | 97.68% | 1.67% |

The object codes used to record the receipt of local property taxes include accounts 5111, 5112 and 5115. The actual and budgeted local property tax revenue are as follows:

| Fiscal Year | Property Tax Revenue | Percent Change |
|-------------|----------------------|----------------|
| 2015 | 15,832,712 | 3.43% |
| 2016 | 16,429,690 | 3.77% |
| 2017 | 18,231,936 | 10.97% |
| 2018 | 19,341,916 | 6.09% |
| 2019 | 19,498,262 | 0.81% |
| 2020 | 21,440,000 | 9.96% |
| 2021 | 21,769,000 | 1.53% |

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 | 1,299,056 | 7.36% |
| 2020 | 1,342 | 1,025 | 1,258,344 | -3.13% |
| 2021 | 1,384 | 990 | 1,371,000 | 8.95% |

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.

The District’s funding is determined by multiplying the District’s weighted average daily attendance (WADA) by the State Adequacy Target times the Dollar Value Modifier less Local Effort. The State Adequacy Target helps the state meet its obligation to provide education funding in both an equitable and an adequate manner. The state accomplishes these objectives by setting a targeted dollar amount that all schools should spend per student and then ensuring that each district has the appropriate amount of funding to meet that target. 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 DVM was introduced into the formula because some school districts are located in areas with a much higher cost of living, or lower relative purchasing power. While the other three portions of the state’s funding formula help determine how much money a school district should spend per student, local effort determines how much of that money can be raised locally, based on figures from the 2004–05 school year.

In other words, the funding formula calculates how much money a school district should spend per-pupil, subtracts the amount raised during the 2004–05 school year, and then supplies the additional money to the district to ensure they have the appropriate amount of funds.

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 | 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 | 1,174.88 | 1,114.89 | 1.095 | 1,220.81 | n/a | \$1,501,286 | 5.2% |
| 2018 | 1,224.51 | 1,114.89 | 1.094 | 1,219.69 | n/a | \$1,565,203 | 4.3% |
| 2019 | 1,293.13 | 1,114.89 | 1.095 | 1,220.81 | n/a | \$1,681,128 | 7.4% |
| 2020 | 1,339.00 | 1,114.89 | 1.092 | 1,217.46 | n/a | \$2,116,712 | 25.9% |
| 2021 | 1,404.00 | 1,114.89 | 1.089 | 1,214.12 | n/a | \$2,261,214 | 6.8% |

REVENUE BY OBJECT

| ALL FUNDS | | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|-----------------------------------|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|-------------|
| | | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 5111 | Current Taxes | \$ 16,402,624 | \$ 17,594,916 | \$ 17,471,772 | \$ 19,194,186 | \$ 19,727,000 | \$ 532,814 | 3% |
| 5112 | Delinquent Taxes | 449,274 | 290,880 | 551,487 | 871,008 | 447,000 | (424,008) | -49% |
| School District Trust Fund | | | | | | | | |
| 5113 | (Sales Tax) | 1,149,891 | 1,209,991 | 1,299,056 | 1,349,488 | 1,371,000 | 21,512 | 2% |
| 5114 | Financial Institution Tax | 30,956 | 27,942 | 16,154 | 12,136 | 20,000 | 7,864 | 65% |
| 5115 | M & M Surcharge | 1,380,038 | 1,456,120 | 1,475,606 | 1,707,396 | 1,595,000 | (112,396) | -7% |
| 5116 | In Lieu Of Tax | 71,929 | - | - | - | - | - | 0% |
| 5122 | Summer School Tuition (K-12) | - | 20,676 | 31,204 | (94) | 25,000 | 25,094 | 26767% |
| 5131 | Transportation Fees | 1,065 | 600 | 718 | 375 | 500 | 125 | 33% |
| 5141 | Interest Income | 65,345 | 91,991 | 132,131 | 117,173 | 120,500 | 3,327 | 3% |
| 5143 | Premium on Bonds Sold | 340,412 | - | 474,877 | - | - | - | 0% |
| 5151 | Food Service - Sales to Students | 145,146 | 167,481 | 200,960 | 177,427 | 210,000 | 32,573 | 18% |
| 5161 | Food Service - Sales to Adults | 10,097 | 10,779 | 9,378 | 6,585 | 9,000 | 2,415 | 37% |
| 5165 | Food Service - Non-Program | 8,995 | 12,212 | 15,251 | 12,963 | 13,000 | 37 | 0% |
| 5174 | Enterprise Activities | 205,416 | 188,285 | 1,363 | - | - | - | 0% |
| 5179 | Student Activity Revenue | - | - | 167,306 | 144,363 | 100,000 | (44,363) | -31% |
| 5181 | Child Care Fees - Patrons | 670,552 | 767,560 | 251,785 | 217,618 | 300,000 | 82,382 | 38% |
| 5182 | Preschool Tuition | - | - | 580,790 | 469,229 | 524,084 | 54,855 | 12% |
| 5191 | Rentals | 24,235 | 31,828 | 12,850 | 1,095 | - | (1,095) | -100% |
| 5192 | Gifts & Donations | 4,895 | 18,149 | 1,526 | 8,486 | 21,000 | 12,514 | 147% |
| 5195 | Prior Period Adjustment | 1,328 | - | = | = | = | = | 0% |
| 5198 | Miscellaneous Local Revenue | <u>146,243</u> | <u>39,785</u> | <u>21,125</u> | <u>49,168</u> | <u>36,950</u> | <u>(12,218)</u> | -25% |
| Subtotal - Local Revenue | | \$ 21,108,441 | \$ 21,929,196 | \$ 22,715,340 | \$ 24,338,602 | \$ 24,520,034 | \$ 181,432 | 1% |
| 5211 | Fines and Fees | \$ 12,219 | \$ 12,293 | \$ 10,493 | \$ 20,874 | \$ 10,000 | \$ (10,874) | -52% |
| State Assessed Railroad & Utility | | | | | | | | |
| 5221 | Taxes | <u>259,030</u> | <u>282,049</u> | <u>276,660</u> | <u>320,584</u> | <u>275,000</u> | <u>(45,584)</u> | -14% |
| Subtotal - County Revenue | | \$ 271,249 | \$ 294,342 | \$ 287,154 | \$ 341,459 | \$ 285,000 | \$ (56,459) | -17% |
| 5311 | Basic Formula - State Monies | \$ 1,036,120 | \$ 1,070,209 | \$ 1,161,065 | \$ 1,848,317 | \$ 1,744,636 | \$ (103,681) | -6% |
| 5312 | Transportation | 44,814 | 32,935 | 50,858 | 46,998 | 45,000 | (1,998) | -4% |
| Basic Formula - Classroom Trust | | | | | | | | |
| 5319 | Fund | 465,166 | 494,994 | 520,063 | 429,636 | 516,578 | 86,942 | 20% |
| Educational & Screening Program | | | | | | | | |
| 5324 | (PAT) | 20,715 | 12,740 | 14,720 | 16,690 | 20,000 | 3,310 | 20% |
| 5332 | Career Education | 2,178 | 1,800 | 3,249 | - | 3,500 | 3,500 | |
| 5333 | Food Service | 4,421 | 4,613 | 4,645 | 5,239 | 5,000 | (239) | -5% |
| 5369 | Public Placement/Excess Cost | 6,915 | 2,952 | 3,194 | 3,136 | 3,000 | (136) | -4% |
| 5397 | Other State Revenue | <u>13,709</u> | <u>39,851</u> | <u>29,037</u> | <u>27,818</u> | <u>8,000</u> | <u>(19,818)</u> | -71% |
| Subtotal - State Revenue | | \$ 1,594,039 | \$ 1,660,094 | \$ 1,786,832 | \$ 2,377,835 | \$ 2,345,714 | \$ (32,121) | -1% |

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------|---------------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 5412 Medicaid | \$ 25,292 | \$ 22,549 | \$ 22,293 | \$ 19,301 | \$ 25,000 | \$ 5,699 | 30% |
| 5424 CARES - ESSER Fund | - | - | 0.00 | 25,140 | 91,900 | 66,760 | 266% |
| Perkins Basic Grant, Career | | | | | | | |
| 5427 Education | 2,701 | - | 2,799.60 | 2,856 | 2,800 | (56) | -2% |
| 5437 IDEA Grants | 1,202 | - | 23,493.00 | - | 22,000 | 22,000 | |
| Collaborative Work Initiative | | | | | | | |
| 5438 Grant | 7,500 | - | - | - | - | - | 0% |
| 5445 School Lunch Program | 236,820 | 248,176 | 227,213.18 | 165,708 | 210,000 | 44,292 | 27% |
| 5446 School Brkfast Program | 131,427 | 112,067 | 114,980.42 | 91,241 | 125,000 | 33,759 | 37% |
| 5448 After-School Snack Program | 24,768 | 5,090 | 5,643.61 | 3,792 | 5,500 | 1,708 | 45% |
| 5451 Title I, ESEA | 205,247 | 92,913 | 126,311.12 | 184,669 | 160,000 | (24,669) | -13% |
| 5461 Title IV-Safe/Drug-Free | - | 3,402 | 14,812.59 | 12,880 | 11,000 | (1,880) | -15% |
| 5465 Title II, ESEA | 30,991 | 65,222 | 30,395.03 | 40,284 | 25,000 | (15,284) | -38% |
| 5473 CARES - School Lunch Program | = | = | 0.00 | 21,886 | = | (21,886) | -100% |
| CARES - School Breakfast | | | | | | | |
| 5474 Program | - | - | 0.00 | 13,836 | - | (13,836) | -100% |
| CARES After School Snack | | | | | | | |
| 5475 Program | = | = | 0.00 | = | = | 0 | 0% |
| 5476 CARES Special Milk Program | - | - | 0.00 | - | - | 0 | 0% |
| 5483 Head Start | 114,364 | 114,573 | 108,078.02 | 97,036 | 65,000 | (32,036) | -33% |
| 5497 Other Federal Revenue | 237,814 | 238,069 | 238,962.66 | 178,074 | 185,000 | 6,926 | 4% |
| Subtotal - Federal Revenue | <u>\$ 1,018,125</u> | <u>\$ 902,061</u> | <u>\$ 914,982</u> | <u>\$ 856,702</u> | <u>\$ 928,200</u> | <u>\$ 71,498</u> | 8% |
| 5611 Sale of Bonds | <u>\$ 2,450,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | 0% |
| 5631 Net Insurance Recovery | 1,098 | - | 1,000.00 | - | - | - | 0% |
| 5651 Sale of Other Property | 2,079 | 836 | 4,958.00 | 167 | 151,000 | 150,834 | 90591% |
| 5692 Refunding Bonds | <u>4,925,000</u> | = | <u>6,760,000.00</u> | = | = | = | 0% |
| Subtotal - Non-Current Revenue | <u>\$ 7,378,177</u> | <u>\$ 836</u> | <u>\$ 6,765,958</u> | <u>\$ 167</u> | <u>\$ 151,000</u> | <u>\$ 150,834</u> | 90591% |
| Tuition From Other LEAs - | | | | | | | |
| 5811 Regular Term | <u>\$ 177,522</u> | <u>\$ 6,850</u> | <u>\$ 143,876</u> | <u>\$ 18,913</u> | <u>\$ -</u> | <u>\$ (18,913)</u> | -100% |
| Tuition From Other LEAs - Summer | | | | | | | |
| 5812 School | 4,602 | 3,666 | - | - | - | - | 0% |
| 5841 Transportation From Other LEAs | <u>19,487</u> | <u>31,798</u> | <u>36,004</u> | <u>31,363</u> | <u>30,000</u> | (1,363) | -4% |
| Subtotal - Revenue from Other | | | | | | | |
| LEA's | <u>\$ 201,610</u> | <u>\$ 42,313</u> | <u>\$ 179,880</u> | <u>\$ 50,276</u> | <u>\$ 30,000</u> | <u>\$ (20,276)</u> | -40% |
| TOTAL | <u>\$ 31,571,641</u> | <u>\$ 24,828,842</u> | <u>\$ 32,650,146</u> | <u>\$ 27,965,040</u> | <u>\$ 28,259,948</u> | <u>\$ 294,908</u> | 1% |

| | | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|-----------------------------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|-------------|
| GENERAL FUND | | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 5111 | Current Taxes | \$ 12,557,029 | \$ 13,446,211 | \$ 13,379,761 | \$ 14,365,850 | \$ 14,721,000 | \$ 355,150 | 2% |
| 5112 | Delinquent Taxes | 343,942 | 222,293 | 422,323 | 651,905 | 333,000 | (318,905) | -49% |
| 5114 | Financial Institution Tax | 30,956 | 27,942 | 16,154 | 12,136 | 20,000 | \$7,863.96 | 65% |
| 5115 | M & M Surcharge | 1,380,038 | 1,456,120 | 1,475,606 | 1,707,396 | 1,595,000 | (112,396) | -7% |
| 5116 | In Lieu Of Tax | 55,065 | - | - | - | - | - | 0% |
| 5122 | Summer School Tuition (K-12) | - | 20,676 | 31,204 | (94) | 25,000 | 25,094 | -26767% |
| 5131 | Transportation Fees | 1,065 | 600 | 718 | 375 | 500 | 125 | 33% |
| 5141 | Interest Income | 17,294 | 40,169 | 74,336 | 63,006 | 70,000 | 6,994 | 11% |
| 5151 | Food Service - Sales to Students | 145,146 | 167,481 | 200,960 | 177,427 | 210,000 | \$32,573.27 | 18% |
| 5161 | Food Service - Sales to Adults | 10,097 | 10,779 | 9,378 | 6,585 | 9,000 | \$2,415.27 | 37% |
| 5165 | Food Service - Non-Program | 8,995 | 12,212 | 15,251 | 12,963 | 13,000 | \$36.55 | 0% |
| 5174 | Enterprise Activities | 205,416 | 188,285 | 1,363 | - | - | - | 0% |
| 5179 | Student Activity Revenue | - | - | 167,306 | 144,363 | 100,000 | (44,363) | -31% |
| 5181 | Child Care Fees - Patrons | 278,488 | 243,779 | 251,785 | 217,618 | 300,000 | 82,382 | 38% |
| 5191 | Rentals | 24,235 | 31,828 | 12,850 | 1,095 | - | (1,095.00) | -100% |
| 5192 | Gifts & Donations | 4,895 | 18,149 | 1,526 | 8,486 | 21,000 | 12,514 | 147% |
| 5195 | Prior Period Adjustment | 1,328 | - | - | - | - | - | 0% |
| 5198 | Miscellaneous Local Revenue | 146,243 | 39,785 | 21,125 | 49,168 | 36,950 | (12,218) | -25% |
| | Subtotal - Local Revenue | \$ 15,210,231 | \$ 15,926,309 | \$ 16,081,648 | \$ 17,418,279 | \$ 17,454,450 | \$ 36,171 | 0% |
| State Assessed Railroad & Utility | | | | | | | | |
| 5221 | Taxes | <u>\$ 161,960</u> | <u>\$ 173,932</u> | <u>\$ 176,351</u> | <u>\$ 200,686</u> | <u>\$ 175,000</u> | \$ (25,686) | -13% |
| | Subtotal - County Revenue | \$ 161,960 | \$ 173,932 | \$ 176,351 | \$ 200,686 | \$ 175,000 | \$ (25,686) | -13% |
| 5312 | Transportation Basic Formula - Classroom Trust | \$ 44,814 | \$ 32,935 | 50,858 | \$ 46,998 | \$ 45,000 | (1,998) | -4% |
| 5319 | Fund Educational & Screening Program | 465,166 | 494,994 | 520,063 | 390,633 | 516,578 | 125,945 | 32% |
| 5324 | (PAT) | 20,715 | 12,740 | 14,720 | 16,690 | 20,000 | 3,310 | 20% |
| 5333 | Food Service | 4,421 | 4,613 | 4,645 | 5,239 | 5,000 | (239) | -5% |
| 5369 | Public Placement/Excess Cost | 6,915 | 2,952 | 3,194 | 3,136 | 3,000 | (136) | -4% |
| 5397 | Other State Revenue | <u>13,709</u> | <u>20,389</u> | <u>14,094</u> | <u>13,659</u> | <u>8,000</u> | (5,659) | -41% |
| | Subtotal - State Revenue | \$ 555,740 | \$ 568,623 | \$ 607,575 | \$ 476,356 | \$ 597,578 | \$ 121,222 | 25% |

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|------------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 5412 Medicaid | \$ 25,292 | \$ 22,549 | \$ 22,293 | \$ 19,301 | \$ 25,000 | \$ 5,699 | 30% |
| 5427 Perkins Basic Grant, Career Education | 2,701 | - | 2,800 | 2,856 | 2,800 | (56) | -2% |
| 5437 IDEA Grants | - | - | - | - | - | - | 0% |
| 5445 School Lunch Program | 236,820 | 248,176 | 227,213 | 165,708 | 210,000 | 44,292 | 27% |
| 5446 School Brkfast Program | 131,427 | 112,067 | 114,980 | 91,241 | 125,000 | 33,759 | 37% |
| 5448 After-School Snack Program | 24,768 | 5,090 | 5,644 | 3,792 | <u>5,500</u> | 1,708 | 45% |
| Subtotal - Federal Revenue | \$ 421,007 | \$ 387,882 | \$ 372,930 | \$ 282,897 | \$ 368,300 | 85,403 | 30% |
| 5651 Sale of Other Property | \$- | \$ 836 | \$- | \$- | \$ 1,000 | 1,000 | |
| Subtotal - Non-Current Revenue | \$ - | \$ 836 | \$ - | \$ - | \$ 1,000 | 1,000 | |
| 5841 Transportation From Other LEAs | \$ 19,487 | \$ 31,798 | \$ 36,004 | \$ 31,363 | \$ 30,000 | (1,363) | -4% |
| Subtotal - Revenue from Other LEA's | \$ 19,487 | \$ 31,798 | \$ 36,004 | \$ 31,363 | \$ 30,000 | \$ (1,363) | -4% |
| TOTAL | \$ 16,368,425 | \$ 17,089,379 | \$ 17,274,508 | \$ 18,409,581 | \$ 18,626,328 | \$ 216,747 | 1% |

TEACHERS FUND

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| School District Trust Fund | | | | | | | |
| 5113 (Sales Tax) | \$ 1,149,891 | \$ 1,209,991 | \$ 1,299,056 | \$ 1,349,488 | \$ 1,371,000 | \$ 21,512 | 2% |
| 5141 Interest Income | 230 | 282 | 244 | 582 | 500 | (82) | -14% |
| 5181 Child Care Fees - Patrons | 392,064 | 523,782 | - | - | - | - | 0% |
| 5182 Preschool Tuition | - | - | 580,790 | 469,229 | 524,084 | 54,855 | 12% |
| 5195 Prior Period Adjustment | - | - | - | - | - | - | 0% |
| Subtotal - Local Revenue | \$ 1,542,185 | \$ 1,734,055 | \$ 1,880,090 | \$ 1,819,299 | \$ 1,895,584 | \$ 76,285 | 4% |
| 5211 Fines and Fees | 12,219 | 12,293 | 10,493 | 20,874 | 10,000 | \$ (10,874) | -52% |
| Subtotal - County Revenue | \$ 12,219 | \$ 12,293 | \$ 10,493 | \$ 20,874 | \$ 10,000 | \$ (10,874) | -52% |
| 5311 Basic Formula - State Monies | 1,036,120 | 1,070,209 | 1,161,065 | 1,848,317 | 1,744,636 | \$ (103,681) | -6% |
| 5332 Career Education | 2,178 | 1,800 | 3,249 | - | 3,500 | 3,500 | |
| 5397 Other State Revenue | = | 19,462 | 14,943 | 14,160 | = | (14,160) | -100% |
| Subtotal - State Revenue | \$ 1,038,298 | \$ 1,091,471 | \$ 1,179,257 | \$ 1,862,476 | \$ 1,748,136 | \$ (114,340) | -6% |
| 5437 IDEA Grants Collaborative Work Initiative | \$ 1,202 | \$ - | \$ 23,493 | \$ - | \$ 22,000 | \$ 22,000 | |
| 5438 Grant | 7,500 | - | - | - | - | - | 0% |
| 5451 Title I, ESEA | 205,247 | 92,913 | 126,311 | 184,669 | 160,000 | (24,669) | -13% |
| 5461 Title IV-Safe/Drug-Free | - | 3,402 | 14,813 | 12,880 | 11,000 | (1,880) | -15% |
| 5465 Title II, ESEA | 30,991 | 65,222 | 30,395 | 40,284 | 25,000 | (15,284) | -38% |
| 5483 Head Start | 114,364 | 114,573 | 108,078 | 97,036 | 65,000 | (32,036) | -33% |
| Subtotal - Federal Revenue | \$ 359,304 | \$ 276,110 | \$ 303,090 | \$ 334,869 | \$ 283,000 | \$ (51,869) | -15% |
| 5811 Tuition From Other LEAs - Regular Term | \$ 177,522 | \$ 6,850 | 143,876 | \$ 18,913 | \$ - | \$ (18,913) | -100% |
| 5812 Tuition From Other LEAs - Summer School | 4,602 | 3,666 | - | = | - | = | 0% |
| Subtotal - Revenue from Other LEA's | \$ 182,124 | \$ 10,516 | \$ 143,876 | \$ 18,913 | \$ - | \$ (18,913) | -100% |
| TOTAL | \$ 3,134,130 | \$ 3,124,444 | \$ 3,516,806 | \$ 4,056,431 | \$ 3,936,720 | \$ (119,711) | -3% |

| DEBT SERVICE FUND | | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|--------------------------------------|--------------------------------|--------------|--------------|---------------|--------------|--------------|-------------|---------|
| | | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 5111 | Current Taxes | \$ 3,580,365 | \$ 3,862,612 | \$ 3,809,807 | \$ 4,495,355 | \$ 4,661,000 | \$ 165,645 | 4% |
| 5112 | Delinquent Taxes | 98,068 | 63,857 | \$ 120,256 | 203,994 | 106,000 | (97,994) | -48% |
| 5116 | In Lieu Of Tax | 15,701 | - | \$ - | - | - | - | 0% |
| 5141 | Interest Income | 27,336 | 46,451 | \$ 56,307 | 53,000 | 50,000 | (3,000) | -6% |
| 5143 | Premium on Bonds Sold | 213,845 | - | \$ 474,877 | - | - | - | 0% |
| 5198 | Miscellaneous Local Revenue | - | - | - | - | - | - | 0% |
| | Subtotal - Local Revenue | \$ 3,935,314 | \$ 3,972,920 | \$ 4,461,247 | \$ 4,752,349 | \$ 4,817,000 | \$ 64,651 | 1% |
| State Assessed Railroad & | | | | | | | | |
| 5221 | Utility Taxes | \$ 92,177 | \$ 100,938 | \$ 95,328 | \$ 113,169 | \$ 95,000 | \$ (18,169) | -16% |
| | Subtotal - County Revenue | \$ 92,177 | \$ 100,938 | \$ 95,328 | \$ 113,169 | \$ 95,000 | \$ (18,169) | -16% |
| 5497 | Other Federal Revenue | \$ 237,814 | \$ 238,069 | \$ 238,963 | \$ 178,074 | \$ 185,000 | \$ 6,926 | 4% |
| | Subtotal - Federal Revenue | \$ 237,814 | \$ 238,069 | \$ 238,963 | \$ 178,074 | \$ 185,000 | \$ 6,926 | 4% |
| 5692 | Refunding Bonds | \$ 4,925,000 | \$ - | \$ 6,760,000 | \$ - | \$ - | \$ - | 0% |
| | Subtotal - Non-Current Revenue | \$ 4,925,000 | \$ - | \$ 6,760,000 | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ 9,190,304 | \$ 4,311,926 | \$ 11,555,537 | \$ 5,043,592 | \$ 5,097,000 | \$ 53,408 | 1% |

| CAPITAL PROJECTS FUND | | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|-----------------------|---------------------------------------|---------------------|-------------------|-------------------|-------------------|---------------------|--------------------|---------------|
| | | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 5111 | Current Taxes | \$ 265,230 | \$ 286,093 | \$ 282,204 | \$ 332,981 | \$ 345,000 | \$ 12,019 | 4% |
| 5112 | Delinquent Taxes | 7,265 | 4,730 | 8,907.60 | 15,110 | 8,000 | (7,110) | -47% |
| 5116 | In Lieu Of Tax | 1,163 | - | 0.00 | - | - | - | 0% |
| 5141 | Interest Income | 20,486 | 5,089 | 1,243.86 | 584 | - | (584) | -100% |
| 5143 | Premium on Bonds Sold | 126,567 | - | - | - | - | - | 0% |
| 5198 | Miscellaneous Local Revenue | = | = | = | = | = | = | 0% |
| | Subtotal - Local Revenue | \$ 420,711 | \$ 295,912 | \$ 292,356 | \$ 348,675 | \$ 353,000 | \$ 4,325 | 1% |
| | State Assessed Railroad & | | | | | | | |
| 5221 | Utility Taxes | <u>\$ 4,893</u> | <u>\$ 7,180</u> | <u>\$ 4,982</u> | <u>\$ 6,729</u> | <u>\$ 5,000</u> | <u>\$ (1,729)</u> | -26% |
| | Subtotal - County Revenue | \$ 4,893 | \$ 7,180 | \$ 4,982 | \$ 6,729 | \$ 5,000 | \$ (1,729) | -26% |
| | Basic Formula - Classroom Trust | | | | | | | |
| 5319 | Fund | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 39,003</u> | <u>\$ -</u> | <u>\$ (39,003)</u> | -100% |
| | Subtotal - State Revenue | \$ - | \$ - | \$ - | \$ 39,003 | \$ - | \$ (39,003) | -100% |
| 5611 | Sale of Bonds | \$ 2,450,000 | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 5631 | Net Insurance Recovery | 1,098 | - | 1,000 | - | - | - | 0% |
| 5651 | Sale of Other Property | <u>2,079</u> | = | <u>4,958</u> | <u>167</u> | <u>\$150,000.00</u> | <u>149,834</u> | <u>89990%</u> |
| | Subtotal - Non-Current Revenue | \$ 2,453,177 | \$ - | \$ 5,958 | \$ 167 | \$ 150,000 | \$ 149,834 | 89990% |
| | TOTAL | \$ 2,878,781 | \$ 303,092 | \$ 303,295 | \$ 394,574 | \$ 508,000 | \$ 113,426 | 29% |

EXPENDITURES

EXPENDITURES BY FUNCTION

ALL FUNDS

| 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|---------|---------|---------|--------|--------|------------|---------|
| Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |

| | | | | | | | | |
|-------------------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|--------------|
| 1111 | Elementary | \$ 3,936,205 | \$ 4,152,989 | \$ 4,179,177 | \$ 4,525,464 | \$ 4,995,013 | \$ 469,549 | 10.4% |
| 1131 | Middle School | 1,053,243 | 979,646 | 1,046,831 | 1,094,521 | 1,342,382 | 247,861 | 22.6% |
| 1151 | High School | 2,587,578 | 2,660,517 | 2,698,300 | 2,366,797 | 2,585,679 | 218,882 | 9.2% |
| 1191 | Summer School | 70,388 | 62,730 | 63,933 | 71,285 | 91,597 | 20,312 | 28.5% |
| 1193 | Alternative Program Instruction | - | - | 8,481 | 524,831 | 462,025 | (62,807) | -12.0% |
| 1211 | Gifted and Talented | 182,822 | 191,306 | 200,691 | 203,877 | 216,621 | 12,744 | 6.3% |
| 1221 | Special Ed. & Related Services | 13,592 | 11,292 | 14,679 | 12,000 | 38,500 | 26,500 | 220.8% |
| 1251 | Supplemental Instruction | 151,374 | 665,931 | 577,312 | 563,438 | 599,020 | 35,582 | 6.3% |
| 1254 | Institutions For Neglected Students | - | - | - | 14,610 | 15,000 | 390 | 2.7% |
| 1271 | Bilingual | 111,171 | 114,292 | 117,472 | 122,984 | 134,594 | 11,610 | 9.4% |
| 1321 | Career Education | 2,701 | 2,800 | 2,856 | 77,610 | 103,638 | 26,028 | 33.5% |
| 1411 | Student Activities | 136,918 | 239,002 | 263,679 | 164,702 | 170,548 | 5,846 | 3.5% |
| 1421 | Student Athletics | 166,456 | 181,578 | 194,190 | 209,645 | 234,290 | 24,645 | 11.8% |
| 1911 | Tuition to Other District | - | 21,072 | - | - | 12,500 | 12,500 | |
| 1931 | Tuition for Special Education | 3,613 | 27,736 | 35,318 | 25,000 | 25,000 | - | 0.0% |
| 1941 | Contracted Educational Services | 23,609 | - | - | - | - | - | 0.0% |
| Subtotal - Instruction | | \$ 8,439,669 | \$ 9,310,889 | \$ 9,402,920 | \$ 9,976,765 | \$ 11,026,407 | \$ 1,049,642 | 10.5% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|---------|---------|---------|--------|--------|------------|---------|
| Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |

| | | | | | | | | |
|--------------------------------|-----------------------------------|-----------|-----------|-----------|-----------|-----------|------------|---------|
| 2113 | Social Work Services | \$ 45,389 | \$ 57,736 | \$ 60,481 | \$ 66,851 | \$ 60,163 | \$ (6,688) | (0) |
| 2114 | Pupil Accounting Services | 71,957 | 78,773 | 44,925 | 77,006 | 75,893 | (1,114) | -1.4% |
| 2122 | Guidance Services | 572,273 | 595,383 | 621,473 | 617,085 | 642,295 | 25,210 | 4.1% |
| 2123 | Appraisal Services | 141,093 | 116,998 | 145,905 | 164,632 | 179,986 | 15,354 | 9.3% |
| 2134 | Nursing Services | 176,772 | 184,009 | 195,078 | 194,492 | 251,948 | 57,457 | 29.5% |
| Improvement of Instruction | | | | | | | | |
| 2211 | Services | 2,774 | 768 | 1,734 | 3,500 | 800 | (2,700) | -77.1% |
| 2212 | Instruction & Curriculum Services | 99,821 | 118,485 | 140,505 | 109,149 | 186,453 | 77,304 | 70.8% |
| Instructional Staff Training | | | | | | | | |
| 2213 | Services | 120,562 | 148,304 | 169,754 | 312,364 | 360,162 | 47,798 | 15.3% |
| 2214 | Professional Development | 10,160 | 10,145 | 10,879 | 13,000 | - | (13,000) | -100.0% |
| 2222 | School Library Services | 180,001 | 230,142 | 226,535 | 241,965 | 298,827 | 56,862 | 23.5% |
| Other Support Services - | | | | | | | | |
| 2291 | Instruction | - | - | 89,521 | 91,212 | 95,508 | 4,296 | 4.7% |
| 2311 | Board of Education | 128,319 | 144,042 | 139,795 | 185,145 | 278,975 | 93,830 | 50.7% |
| 2321 | Office of Superintendent Services | 319,840 | 338,032 | 394,847 | 408,013 | 385,618 | (22,395) | -5.5% |
| Office of Asst. Superintendent | | | | | | | | |
| 2325 | Services | 167,570 | 173,915 | 178,163 | 191,110 | 302,372 | 111,262 | 58.2% |
| Administrative Technology | | | | | | | | |
| 2331 | Services | - | - | 69,072 | 113,665 | 148,544 | 34,879 | 30.7% |

2411 Office of Principal Services 1,257,848 1,346,067 1,392,560 \$ 1,514,948 \$ 1,632,992 \$ 118,044 7.8%

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|---|---------------------|---------------------|---------------------|---------------------|----------------------|-------------------|-------------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 2521 Fiscal Services | 438,476 | 418,166 | 438,961 | \$ 316,878 | \$ 346,884 | \$ 30,006 | 9.5% |
| 2523 AR/AP Services | - | - | - | 51,339 | 68,403.00 | 17,064.10 | 0 |
| 2524 Payroll Services | - | - | - | 60,769 | 79,576.67 | 18,807.93 | 0 |
| 2525 Accounting Services | - | - | - | 71,900 | 92,736.19 | 20,835.83 | 0 |
| 2529 Other Fiscal Services | - | - | 611 | 1,400 | 1,400 | - | 0.0% |
| 2541 Operation of Plant Services | 2,288,912 | 2,314,669 | 351,002 | 141,225 | 154,690 | 13,465 | 9.5% |
| Care and Upkeep of Buildings | | | | | | | |
| 2542 Services | - | - | 1,713,818 | 2,175,846 | 2,029,215 | (146,631) | -6.7% |
| Care and Upkeep of Grounds | | | | | | | |
| 2543 Services | - | - | 246,848 | 305,954 | 320,450 | 14,495 | 4.7% |
| Care and Upkeep of Equipment | | | | | | | |
| 2544 Services | - | - | 136,406 | 149,936 | 104,030 | (45,906) | -30.6% |
| Vehicle Servicing & Maintenance | | | | | | | |
| 2545 Services | - | - | 6,881 | 30,114 | 15,850 | (14,264) | -47.4% |
| 2546 Security Services | - | - | 37,642 | 46,079 | 53,287 | 7,208 | 15.6% |
| 2551 Contracted Transportation Services | - | - | 84,652 | 85,808 | 84,200 | (1,608) | -1.9% |
| District Operated Transportation | | | | | | | |
| 2552 Services | 393,359 | 424,536 | 389,027 | 410,219 | 444,946 | 34,727 | 8.5% |
| Payments to Other District for | | | | | | | |
| 2555 Transportation | - | - | 5,587 | 10,000 | 10,000 | - | 0.0% |
| Non-Allowable Transportation | | | | | | | |
| 2558 Expense | - | - | - | - | 150 | 150 | |
| 2561 Food Services | - | - | 66,112 | 68,428 | 70,749 | 2,321 | 3.4% |
| Food Preparation and Dispensing | | | | | | | |
| 2562 Services | 661,596 | 731,966 | 592,660 | 688,127 | 720,039 | 31,912 | 4.6% |
| 2633 Public Information Services | 187,313 | 180,581 | 204,193 | 231,442 | 237,868 | 6,426 | 2.8% |
| 2641 Staff Services | 163,458 | 198,260 | 172,673 | 178,623 | 208,435 | 29,812 | 16.7% |
| 2644 Non-Instructional Staff Training | - | - | 12,927 | 26,920 | 41,155 | 14,235 | 52.9% |
| 2661 Data Processing Services | 994,579 | 955,554 | 797,435 | 633,736 | 562,559 | (71,176) | -11.2% |
| Subtotal - Support Services | \$ 8,422,073 | \$ 8,766,532 | \$ 9,138,660 | \$ 9,988,880 | \$ 10,547,158 | \$ 558,278 | 5.6% |

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|---|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 3511 Early Childhood Programs | 71,700 | 36,492 | 46,595 | \$ 59,421 | \$ 50,597 | \$ (8,823) | -14.8% |
| 3512 Early Childhood Instruction | 806,585 | 739,785 | 779,592 | 833,697 | 837,956 | 4,259 | 0.5% |
| Homeless - Disadvantaged | | | | | | | |
| 3611 Services | - | - | - | 500 | 500 | - | 0.0% |
| 3711 Non-Public Schools Services | 1,602 | 711 | 4,545 | 2,385 | - | (2,385) | -100.0% |
| 3812 Afterschool Program | 182,511 | 158,383 | 162,833 | 202,303 | 227,441 | 25,139 | 12.4% |
| 3912 Parent Involvement | = | = | = | <u>500</u> | <u>750</u> | <u>250</u> | <u>50.0%</u> |
| Subtotal - Community Services | \$ 1,062,398 | \$ 935,371 | \$ 993,565 | 1,098,806 | 1,117,245 | 18,440 | 1.7% |
| Land Acquisition & Development | | | | | | | |
| 4021 Svc | 145,291 | 100,411 | - | - | - | - | |
| Architecture and Engineering | | | | | | | |
| 4031 Svc | - | - | - | 88,724 | - | (88,724) | -100.0% |
| 4051 Const. and Improvement Svc | <u>3,536,991</u> | <u>4,569,065</u> | <u>33,533</u> | <u>37,724</u> | <u>275,120</u> | <u>237,396</u> | 629.3% |
| Subtotal - Construction Services | \$ 3,682,282 | \$ 4,669,475 | \$ 33,533 | \$ 126,448 | \$ 275,120 | \$ 148,672 | 117.6% |

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 5111 Principal - Bond Indebtedness | \$ 7,070,000 | \$ 2,120,000 | \$ 11,009,981 | \$ 3,425,000 | \$ 2,720,000 | \$ (705,000) | -20.6% |
| Principal - Lease Purchase | | | | | | | |
| 5131 Agreements | 20,000 | 235,000 | 240,000 | 250,000 | 255,000 | 5,000 | 2.0% |
| 5211 Interest - Bond Indebtedness | 1,410,773 | 1,234,106 | 1,717,406 | 990,938 | 892,444 | (98,494) | -9.9% |
| 5221 Interest - Short Term Loan | 1,911 | 3 | - | - | - | - | 0.0% |
| Interest - Lease Purchase | | | | | | | |
| 5231 Agreements | 20,306 | 84,758 | 88,493 | 81,081 | 73,300 | (7,781) | -9.6% |
| 5311 Fees - Bonded Indebtedness | 82,266 | 2,503 | 134,967 | 3,175 | 5,000 | 1,825 | 57.5% |
| 5321 Fees - Short Term Loan | 260 | 260 | - | - | - | - | 0.0% |
| 5331 Fees - Lease Purchase Agreements | 77,158 | - | 3,350 | 3,000 | 4,000 | 1,000 | 33.3% |
| Subtotal - Long & Short Term Debt | \$ 8,682,674 | \$ 3,676,630 | \$ 13,194,197 | \$ 4,753,194 | \$ 3,949,744 | \$ (803,450) | -16.9% |
| TOTAL | \$ 30,289,097 | \$ 27,358,897 | \$ 32,762,875 | \$ 25,944,092 | \$ 26,915,674 | \$ 971,581 | 3.7% |

GENERAL FUND

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 1111 Elementary | \$ 426,632 | \$ 317,079 | \$ 263,171 | \$ 353,427 | \$ 538,248 | \$ 184,821 | 52.3% |
| 1131 Middle School | 156,139 | 174,045 | 171,191 | 106,216 | 253,916 | 147,700 | 139.1% |
| 1151 High School | 185,453 | 142,346 | 148,907 | 236,872 | 282,628 | 45,757 | 19.3% |
| 1191 Summer School | 1,497 | 2,339 | 4,849 | 6,750 | 9,750 | 3,000 | 44.4% |
| 1193 Alternative Program Instruction | - | - | 8,481 | 23,950 | 21,825 | (2,125) | -8.9% |
| 1211 Gifted and Talented | 3,506 | 2,184 | 4,374 | 4,856 | 7,002 | 2,145 | 44.2% |
| 1221 Special Ed. & Related Services | 3,229 | 10,814 | 13,059 | 10,000 | 28,000 | 18,000 | 180.0% |
| 1251 Supplemental Instruction | 19,889 | 138,525 | 137,082 | 150,750 | 136,592 | (14,158) | -9.4% |
| Institutions For Neglected | | | | | | | |
| 1254 Students | - | - | - | 14,610 | 15,000 | 390 | 2.7% |
| 1271 Bilingual | 80 | - | - | 2,000 | 1,000 | (1,000) | -50.0% |
| 1321 Career Education | 2,701 | 2,800 | 2,856 | - | - | - | 0.0% |
| 1411 Student Activities | 136,918 | 180,314 | 207,079 | 100,000 | 100,000 | 0 | 0.0% |
| 1421 Student Athletics | 99,133 | 59,891 | 68,336 | 66,420 | 86,350 | 19,930 | 30.0% |
| 1911 Tuition to Other District | - | - | - | - | 2,500 | 2,500 | |
| 1941 Contracted Educational Services | 23,609 | - | - | - | - | - | 0.0% |
| Subtotal - Instruction | \$ 1,058,786 | \$ 1,030,336 | \$ 1,029,387 | \$ 1,075,853 | \$ 1,482,812 | \$ 406,959 | 37.8% |

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|--|-----------|-----------|---------------|---------------|---------------|----------------|---------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 2113 Social Work Services | 45,389 | 57,736 | 60,481 | \$ 66,851 | \$ 60,163 | \$ (6,688) | -10.0% |
| 2114 Pupil Accounting Services | 71,957 | 78,773 | 44,925 | 77,006 | 75,893 | (1,114) | -1.4% |
| 2122 Guidance Services | 123,447 | 126,977 | 134,246 | 143,879 | 151,363 | 7,484 | 5.2% |
| 2123 Appraisal Services | 53,711 | 26,165 | 52,069 | 67,232 | 79,423 | 12,191 | 18.1% |
| 2134 Nursing Services | 176,772 | 183,411 | 194,362 | 194,142 | 251,948 | 57,807 | 29.8% |
| Improvement of Instruction | | | | | | | |
| 2211 Services | 2,774 | 768 | 1,734 | 3,500 | 800 | (2,700) | -77.1% |
| 2212 Instruction & Curriculum Services | 80,059 | 96,288 | 109,206 | 32,100 | 72,750 | 40,650 | 126.6% |
| Instructional Staff Training | | | | | | | |
| 2213 Services | 105,140 | 123,604 | 158,136 | 272,269 | 318,964 | 46,695 | 17.2% |
| 2214 Professional Development | 10,160 | 10,145 | 10,879 | 13,000 | - | (13,000) | -100.0% |
| 2222 School Library Services | 22,428 | 22,055 | 20,739 | 22,449 | 28,800 | 6,351 | 28.3% |
| 2311 Board of Education | 128,319 | 144,042 | 139,795 | 185,145 | 278,975 | 93,830 | 50.7% |
| 2321 Office of Superintendent Services | 106,242 | 109,942 | 160,914 | 156,607 | 135,169 | (21,438) | -13.7% |
| Office of Asst. Superintendent | | | | | | | |
| 2325 Services | 4,578 | 4,817 | 4,456 | 10,000 | 10,750 | 750 | 7.5% |
| Administrative Technology | | | | | | | |
| 2331 Services | - | - | - | 42,525 | 70,575 | 28,050 | 66.0% |
| 2411 Office of Principal Services | 293,550 | 340,011 | 350,152 | 354,012 | 353,756 | (256) | -0.1% |
| 2521 Fiscal Services | 438,476 | 418,166 | 369,889 | 245,736 | 268,916 | 23,180 | 9.4% |
| 2523 AR/AP Services | - | - | - | 51,339 | 68,403 | 17,064 | 33.24% |
| 2524 Payroll Services | - | - | - | 60,769 | 79,577 | 18,808 | 30.95% |
| 2525 Accounting Services | - | - | - | 71,900 | 92,736 | 20,836 | 28.98% |
| 2529 Other Fiscal Services | - | - | 611 | 1,400 | 1,400 | - | 0.0% |
| 2541 Operation of Plant Services | 2,039,626 | 2,149,608 | 351,002 | 141,225 | 154,690 | 13,465 | 9.5% |
| Care and Upkeep of Buildings | | | | | | | |
| 2542 Services | - | - | 1,479,185 | 1,779,675 | 1,894,409 | 114,734 | 6.4% |
| Care and Upkeep of Grounds | | | | | | | |
| 2543 Services | - | - | 246,300 | 300,954 | 315,450 | 14,495 | 4.8% |
| Care and Upkeep of Equipment | | | | | | | |
| 2544 Services | - | - | 136,406 | 134,766 | 78,980 | (55,786) | -41.4% |
| Vehicle Servicing & Maintenance | | | | | | | |
| 2545 Services | - | - | 6,881 | 11,675 | 15,850 | 4,175 | 35.8% |
| 2546 Security Services | - | - | 37,642 | 46,079 | 53,287 | 7,208 | 15.6% |
| Contracted Transportation | | | | | | | |
| 2551 Services | = | = | <u>84,652</u> | <u>85,808</u> | <u>84,200</u> | <u>(1,608)</u> | -1.9% |
| District Operated Transportation | | | | | | | |
| 2552 Services | 383,759 | 424,536 | 389,027 | 408,766 | 441,446 | 32,680 | 8.0% |
| Payments to Other District for | | | | | | | |
| 2555 Transportation | - | - | 5,587 | 10,000 | 10,000 | - | 0.0% |
| Non-Allowable Transportation | | | | | | | |
| 2558 Expense | - | - | - | - | 150 | 150 | |
| 2561 Food Services | - | - | 66,112 | 68,428 | 70,749 | 2,321 | 3.4% |
| Food Preparation and Dispensing | | | | | | | |
| 2562 Services | 650,541 | 687,210 | 592,660 | 682,347 | 693,039 | 10,692 | 1.6% |
| 2633 Public Information Services | 187,313 | 180,581 | 204,193 | 231,442 | 237,868 | 6,426 | 2.8% |
| 2641 Staff Services | 163,458 | 198,260 | 172,673 | 178,623 | 208,435 | 29,812 | 16.7% |
| 2644 Non-Instructional Staff Training | - | - | 12,927 | 26,920 | 41,155 | 14,235 | 52.9% |
| 2661 Data Processing Services | 658,488 | 619,706 | 652,257 | 472,913 | 496,775 | 23,863 | 5.0% |

Subtotal - Support Services **\$ 5,746,187** **\$ 6,002,803** **\$ 6,250,094** **\$ 6,651,481** **\$ 7,196,844** **\$ 545,362** **8.2%**

| 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|---------|---------|---------|--------|--------|------------|---------|
| Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |

| | | | | | | | | |
|------|--|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| 3511 | Early Childhood Programs | 71,700 | 36,492 | 46,595 | \$ 59,421 | \$ 50,597 | \$ (8,823) | -14.8% |
| 3512 | Early Childhood Instruction | 238,113 | 251,751 | 264,197 | 270,005 | 297,544 | 27,538 | 10.2% |
| | Homeless - Disadvantaged | | | | | | | |
| 3611 | Services | - | - | - | 500 | 500 | - | 0.0% |
| 3711 | Non-Public Schools Services | 1,602 | 711 | 4,545 | 2,385 | - | (2,385) | -100.0% |
| 3812 | Afterschool Program | 182,511 | 158,383 | 162,833 | 202,303 | \$227,441 | 25,139 | 12.4% |
| 3912 | Parent Involvement | = | = | = | <u>500</u> | <u>\$750</u> | <u>250</u> | 50.0% |
| | Subtotal - Community Services | \$ 493,926 | \$ 447,338 | \$ 478,170 | \$ 535,114 | \$ 576,832 | \$ 41,719 | 7.8% |
| 5221 | Interest - Short Term Loan | \$ 1,911 | \$ 3 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 5321 | Fees - Short Term Loan | <u>260</u> | <u>260</u> | = | = | = | = | 0.0% |
| | Subtotal - Long & Short Term Debt | \$ 2,171 | \$ 263 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| | | | | | | | | <u>0.0%</u> |
| | TOTAL | \$ 7,301,070 | \$ 7,480,740 | \$ 7,757,650 | \$ 8,262,448 | \$ 9,256,488 | \$ 994,040 | 12.0% |

TEACHERS FUND

| 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|---------|---------|---------|--------|--------|------------|---------|
| Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |

| | | | | | | | | |
|------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------|
| 1111 | Elementary | \$ 3,509,573 | \$ 3,770,565 | \$ 3,916,005 | \$ 4,172,037 | \$ 4,394,764 | \$ 222,728 | 5.3% |
| 1131 | Middle School | 897,103 | 805,601 | 875,640 | 988,305 | 1,088,466 | 100,161 | 10.1% |
| 1151 | High School | 2,402,124 | 2,518,171 | 2,549,392 | 2,128,827 | 2,303,051 | 174,224 | 8.2% |
| 1191 | Summer School | 68,892 | 60,391 | 59,083 | 64,535 | 81,847 | 17,312 | 26.8% |
| 1193 | Alternative Education | - | - | - | 500,881 | 440,200 | (60,682) | -12.1% |
| 1211 | Gifted and Talented | 179,316 | 189,122 | 196,318 | 199,021 | 209,619 | 10,598 | 5.3% |
| 1221 | Special Ed. & Related Services | 10,363 | 478 | 1,620 | 2,000 | 10,500 | 8,500 | 425.0% |
| 1251 | Supplemental Instruction | 131,485 | 527,405 | 440,230 | 412,687 | 462,428 | 49,740 | 12.1% |
| 1271 | Bilingual | 111,091 | 114,292 | 117,472 | 120,984 | 133,594 | 12,610 | 10.4% |
| 1321 | Career Education | - | - | - | 77,610 | 103,638 | 26,028 | 33.5% |
| 1411 | Student Activities | - | 58,688 | 56,600 | 64,702 | 70,548 | 5,846 | 9.0% |
| 1421 | Student Athletics | 67,323 | 117,319 | 124,035 | 140,725 | 147,940 | 7,215 | 5.1% |
| 1911 | Tuition to Other District | - | 21,072 | - | 0 | 10,000 | 10,000 | |
| 1931 | Tuition for Special Education | 3,613 | 27,736 | 35,318 | 25,000 | 25,000 | \$ - | 0.0% |
| | Subtotal - Instruction | \$ 7,380,883 | \$ 8,210,840 | \$ 8,371,714 | \$ 8,897,313 | \$ 9,481,595 | \$ 584,282 | 6.6% |

| | | | | | | | | |
|------|---|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------------|
| 2122 | Guidance Services | \$ 448,827 | \$ 468,406 | \$ 487,227 | \$ 473,207 | \$ 490,933 | 17,726 | 3.7% |
| 2123 | Appraisal Services | 87,382 | 90,832 | 93,836 | 97,400 | 100,563 | 3,163 | 3.2% |
| 2212 | Instruction & Curriculum Services Instructional Staff Training | 19,762 | 22,197 | 31,299 | 77,049 | 113,703 | 36,654 | 47.6% |
| 2213 | Services | 15,423 | 24,700 | 11,618 | 40,095 | 41,198 | 1,103 | 2.8% |
| 2222 | School Library Services | 157,573 | 208,087 | 205,796 | 219,515 | 270,027 | 50,512 | 23.0% |
| 2291 | Other Support Services - Instruction | - | - | 89,521 | 91,212 | 95,508 | 4,296 | 4.7% |
| 2321 | Office of Superintendent Services Office of Asst. Superintendent | 213,598 | 228,090 | 233,933 | 251,406 | 250,450 | (957) | -0.4% |
| 2325 | Services Administrative Technology | 162,992 | 169,098 | 173,707 | 181,110 | 291,622 | 110,512 | 61.0% |
| 2331 | Services | - | - | 69,072 | 71,140 | 77,969 | 6,829 | 9.6% |
| 2411 | Office of Principal Services | 964,298 | 1,006,056 | 1,042,409 | 1,160,936 | 1,279,236 | 118,300 | 10.2% |
| 2521 | Fiscal Services | = | = | <u>69,072</u> | <u>71,142</u> | <u>77,968</u> | <u>6,826</u> | 9.6% |
| 2661 | Data Processing Services | 113,362 | 134,384 | - | - | - | - | 0.0% |
| | Subtotal - Support Services | \$ 2,183,217 | \$ 2,351,851 | \$ 2,507,491 | \$ 2,734,212 | \$ 3,089,175 | \$ 354,963 | 13.0% |
| 3512 | Early Childhood Instruction | \$ 568,472 | \$ 488,033 | \$ 515,396 | \$ 563,692 | \$ 540,413 | \$ (23,279) | -4.1% |
| | Subtotal - Community Services | \$ 568,472 | \$ 488,033 | \$ 515,396 | \$ 563,692 | \$ 540,413 | \$ (23,279) | -4.1% |
| | TOTAL | \$ 10,132,572 | \$ 11,050,724 | \$ 11,394,601 | \$ 12,195,217 | \$ 13,111,182 | \$ 915,965 | 7.5% |

DEBT SERVICE FUND

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ (Decrease) | Percent Change |
|--|---------------------|---------------------|----------------------|---------------------|---------------------|-------------------------|-------------------|
| | Actuals | Actuals | Actuals | Budget | Budget | | |
| 5111 Principal - Bond Indebtedness | \$ 7,070,000 | \$ 2,120,000 | \$ 11,009,981 | \$ 3,425,000 | \$ 2,720,000 | \$ (705,000) | -20.6% |
| 5211 Interest - Bond Indebtedness | 1,410,773 | 1,234,106 | 1,717,406 | 990,938 | \$892,444 | (98,494) | -9.9% |
| 5311 Fees - Bonded Indebtedness | 82,266 | 2,503 | 134,967 | 3,175 | \$5,000 | 1,825 | 57.5% |
| Subtotal - Long & Short Term Debt | \$ 8,563,040 | \$ 3,356,609 | \$ 12,862,354 | \$ 4,419,113 | \$ 3,617,444 | \$ (801,669) | -18.1% |
| TOTAL | \$ 8,563,040 | \$ 3,356,609 | \$ 12,862,354 | \$ 4,419,113 | \$ 3,617,444 | \$ (801,669) | -18.1% |

CAPITAL PROJECTS FUND

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ Decrease | Percent Change |
|--|---------------------|---------------------|-------------------|---------------------|-------------------|-----------------------|-------------------|
| | Actuals | Actuals | Actuals | Budget | Budget | | |
| 1111 Elementary | \$ - | \$ 65,346 | \$ - | \$ - | \$ 62,000 | \$ 62,000 | |
| 1421 Student Athletics | - | 4,368 | 1,819 | 2,500 | - | (2,500) | -100.0% |
| Subtotal - Instruction | \$ - | \$ 69,713 | \$ 1,819 | \$ 2,500 | \$ 62,000 | 59,500 | 2380.0% |
| 2134 Nursing Services | - | 598 | 716 | \$ 350 | \$ - | (350) | -100.0% |
| 2541 Operation of Plant Services Care and Upkeep of Buildings | 249,286 | 165,060 | - | - | - | - | 0.0% |
| 2542 Services Care and Upkeep of Grounds | - | - | 234,634 | 396,171 | \$134,806 | (261,365) | -66.0% |
| 2543 Services Care and Upkeep of Equipment | - | - | 548 | 5,000 | \$5,000 | - | 0.0% |
| 2544 Services Vehicle Servicing & Maintenance | - | - | - | 15,170 | \$25,050 | 9,880 | 65.1% |
| 2545 Services | = | = | = | <u>18,440</u> | = | <u>(18,440)</u> | -100.0% |
| District Operated Transportation Services | 9,600 | - | - | 1,453 | \$3,500 | 2,047 | 140.9% |
| 2562 Services Food Preparation and Dispensing | 11,055 | 44,757 | - | 5,780 | \$27,000 | 21,220 | 367.1% |
| 2661 Data Processing Services | 222,729 | 201,463 | 145,178 | 160,823 | \$65,784 | (95,039) | -59.1% |
| Subtotal - Support Services | \$ 492,670 | \$ 411,878 | \$ 381,076 | \$ 603,186 | \$ 261,140 | (342,047) | -56.7% |
| Land Acquisition & Development 4021 Svcs | \$ 145,291 | \$ 100,411 | \$ - | \$ - | \$ - | - | 0.0% |
| Architecture and Engineering 4031 Svcs | - | - | - | 88,724 | - | (88,724) | -100.0% |
| 4051 Const. and Improvement Svcs | 3,536,991 | 4,569,065 | 33,533 | 37,724 | \$275,120 | 237,396 | 629.3% |
| Subtotal - Construction Services | \$ 3,682,282 | \$ 4,669,475 | \$ 33,533 | \$ 126,448 | \$ 275,120 | 148,672 | 117.6% |
| Principal - Lease Purchase 5131 Agreements | 20,000 | 235,000 | 240,000 | 250,000 | \$255,000 | 5,000 | 2.0% |
| Interest - Lease Purchase 5231 Agreements | 20,306 | 84,758 | 88,493 | 81,081 | \$73,300 | (7,781) | -9.6% |
| 5331 Fees - Lease Purchase Agreements | 77,158 | - | 3,350 | 3,000 | \$4,000 | 1,000 | 33.3% |
| Subtotal - Long & Short Term Debt | \$ 117,464 | \$ 319,758 | \$ 331,843 | \$ 334,081 | \$ 332,300 | (1,781) | -0.5% |
| TOTAL | \$ 4,292,416 | \$ 5,470,825 | \$ 748,270 | \$ 1,066,216 | \$ 930,560 | \$ (135,656) | -12.7% |

EXPENDITURES BY OBJECT

ALL FUNDS

| | | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|------|--|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|-----------|
| | | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 6111 | Certificated Salaries | \$ 7,586,409 | \$ 8,134,136 | \$ 6,902,619 | \$ 7,278,924 | \$ 7,785,236 | \$ 506,312 | 7% |
| 6112 | Certificated Administrator Salaries | - | - | 1,442,032 | 1,558,071 | 1,746,247 | 188,176 | 12% |
| 6121 | Certificated Part-Time Salaries | - | 67,719 | - | - | - | - | 0% |
| 6122 | Other Part-Time Salaries | - | - | 173,010 | 72,844 | 33,601 | (39,243) | -54% |
| 6131 | Supplemental Pay Certificated Unused | 288,786 | 305,809 | 313,407 | 423,084 | 486,789 | 63,705 | 15% |
| 6141 | Leave/Severance Pay | 5,687 | 641 | 13,009 | - | - | - | 0% |
| 6151 | Classified Salaries | 3,038,821 | 2,713,981 | 2,358,509 | 2,497,010 | 2,513,018 | 16,007 | 1% |
| 6152 | Instructional Aide Salaries | - | - | 315,363 | 298,548 | 343,318 | 44,771 | 15% |
| 6161 | Classified Salaries - Part-Time Classified Unused | 95,415 | 260,321 | 288,655 | 345,000 | 375,300 | 30,300 | 9% |
| 6171 | Leave/Severance Pay | 5,610 | 23,703 | 2,621 | 5,000 | 2,000 | (3,000) | -60% |
| 6181 | Overtime Pay | = | <u>134,415</u> | <u>135,001</u> | <u>96,170</u> | <u>105,887</u> | <u>9,717</u> | 10% |
| | Subtotal - Salaries | \$ 11,020,728 | \$ 11,640,726 | \$ 11,944,226 | \$ 12,574,651 | \$ 13,391,396 | \$ 816,745 | 6% |
| 6211 | Teacher Retirement | \$ 1,238,718 | \$ 1,343,218 | \$ 1,390,418 | \$ 1,516,215 | \$ 1,624,929 | \$ 108,713 | 7% |
| 6221 | Non-Teacher Retirement | 225,886 | 228,703 | 235,782 | 259,925 | 273,993 | 14,069 | 5% |
| 6231 | OASDI | 193,058 | 190,289 | 192,184 | 222,569 | 211,797 | (10,772) | -5% |
| 6232 | Medicare | 154,653 | 163,303 | 167,531 | 181,291 | 191,529 | 10,238 | 6% |
| 6241 | Employee Insurance | 1,035,821 | 1,168,802 | 1,272,086 | 1,523,294 | 1,627,082 | 103,788 | 7% |
| 6261 | Workers' Compensation Insurance | 83,927 | 101,858 | 99,355 | 114,959 | 82,000 | (32,959) | -29% |
| 6271 | Unemployment Compensation | <u>8,418</u> | <u>21,428</u> | <u>6,697</u> | <u>20,000</u> | <u>20,000</u> | = | 0% |
| | Subtotal - Benefits | \$ 2,940,480 | \$ 3,217,601 | \$ 3,364,053 | \$ 3,838,254 | \$ 4,031,330 | 193,076 | 5% |

ALL FUNDS

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|---|------------|------------|------------|------------|------------|--------------|---------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 6311 Instructional Services | \$ 365,214 | \$ 410,612 | \$ 349,616 | \$ 342,475 | \$ 155,415 | \$ (187,060) | -55% |
| 6312 Program Improvement Services | 34,681 | 7,675 | 20,246 | 25,894 | 102,500 | 76,606 | 296% |
| 6313 Pupil Services | - | - | 5,069 | 5,000 | 5,000 | - | 0% |
| 6314 Staff Services | 1,398 | 2,930 | 2,914 | 7,965 | 8,139 | 174 | 2% |
| 6315 Audit Services | 14,147 | 14,000 | 14,700 | 15,000 | 15,000 | - | 0% |
| 6316 Technology Related Services | 11,880 | 8,087 | 10,636 | 5,500 | 8,000 | 2,500 | 45% |
| 6317 Legal Services | 12,666 | 15,318 | 11,755 | 20,000 | 20,000 | - | 0% |
| 6318 Election Services | 1,097 | 9,153 | 5,580 | 9,000 | 9,000 | - | 0% |
| 6319 Other Professional Services Certified/Non-Certified | 330,889 | 379,944 | 287,520 | 379,581 | 528,236 | 148,655 | 39% |
| 6323 Substitutes | - | - | - | - | 207,800 | 207,800 | |
| 6330 Roof Repairs | 325 | 11,640 | - | - | - | - | 0% |
| 6331 Cleaning Services | 16,446 | 32,432 | 38,836 | - | - | - | 0% |
| 6332 Repairs & Maintenance | 124,634 | 148,139 | 205,527 | 206,576 | 191,305 | (15,271) | -7% |
| 6333 Rental - Land & Building | 7,312 | 3,965 | - | - | 66,000 | 66,000 | |
| 6334 Rental - Equipment | 166,488 | 116,898 | 131,707 | 144,056 | 169,732 | 25,676 | 18% |
| 6335 Water & Sewer | 62,868 | 69,041 | 89,014 | 61,000 | 77,850 | 16,850 | 28% |
| 6336 Trash Removal Technology Repairs & | 27,561 | 35,834 | 43,191 | 24,000 | 37,250 | 13,250 | 55% |
| 6337 Maintenance | 4,454 | 3,320 | 3,195 | 60,214 | 39,062 | (21,152) | -35% |
| 6338 Rental - Technology | 3,652 | - | 2,616 | - | - | - | 0% |
| 6339 Other Property Services | 7,332 | 8,167 | 14,701 | - | - | - | 0% |
| 6341 Contracted Pupil Transportation | 41,488 | 74,462 | 81,202 | 80,000 | 80,000 | - | 0% |
| 6342 Other Non-Route Transportation | 1,001 | 792 | 9,038 | 15,808 | 14,200 | (1,608) | -10% |
| 6343 Travel | 66,254 | 94,798 | 113,543 | 183,207 | 159,906 | (23,301) | -13% |
| 6344 Retreat | 3,533 | 309 | 741 | - | - | - | 0% |
| 6351 Property Insurance | 70,128 | 73,313 | 78,814 | 93,470 | 89,600 | (3,870) | -4% |
| 6352 Liability Insurance | 75,122 | 78,136 | 78,815 | 90,490 | 92,600 | 2,110 | 2% |
| 6353 Fidelity Bond Premiums | 90 | 93 | 92 | 320 | 100 | (220) | -69% |
| 6355 Transportation Vehicle Insurance | 3,693 | 3,816 | 3,775 | - | - | - | 0% |
| 6356 Athletic Accident Insurance | 8,572 | 9,283 | 9,608 | - | - | - | 0% |
| 6359 Judgments & Settlements | 1,635 | - | 4,551 | - | 2,000 | 2,000 | |
| 6361 Communication | - | - | - | 87,840 | 115,620 | 27,780 | 32% |
| 6362 Advertising | 1,508 | 2,211 | - | 1,500 | 1,500 | - | 0% |

ALL FUNDS

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|------------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 6363 Printing and Binding | 6,206 | 3,136 | 3,393 | 3,891 | 4,050 | \$ 159 | 4% |
| 6364 Telephone | 117,760 | 106,963 | 125,624 | 7,570 | - | (7,570) | -100% |
| 6366 Mailing Services | - | - | - | - | - | - | 0% |
| 6371 Dues And Memberships | 210,281 | 197,579 | 204,229 | 44,442 | 44,247 | (195) | 0% |
| 6372 Athletic League Fees | 450 | 500 | 215 | 650 | 650 | - | 0% |
| 6373 Athletic Playoff Fees | - | - | 3,139 | 7,270 | 9,300 | 2,030 | 28% |
| 6374 Athletic Tournament Fees | 7,947 | 11,411 | 10,755 | 11,300 | 11,300 | - | 0% |
| 6391 Other Purchased Services | 59,711 | 83,382 | 55,387 | 151,712 | 287,369 | 135,657 | 89% |
| 6392 Other Services | 2,667 | 3,733 | 2,365 | - | - | - | 0% |
| 6393 Contracted Labor Services | 8,633 | 1,200 | 2,448 | 250 | 750 | 500 | 200% |
| 6398 Other Expenses | <u>38,457</u> | <u>15,905</u> | <u>125,678</u> | <u>9,315</u> | <u>136,814</u> | <u>127,499</u> | 1369% |
| Subtotal - Purchased Services | \$ 1,918,180 | \$ 2,038,176 | \$ 2,150,233 | \$ 2,095,294 | \$ 2,690,294 | 595,000 | 28% |
| 6411 General Supplies | \$ 593,307 | \$ 598,907 | \$ 639,678 | \$ 905,012 | \$ 1,130,886 | \$ 225,874 | 25% |
| 6412 Supplies - Technology Related | 21,534 | 3,802 | 10,080 | \$ 214,134 | \$ 229,190 | \$ 15,056 | 7% |
| 6413 Supplies | 28,900 | 33,348 | 35,775 | \$ - | \$ - | \$ - | 0% |
| 6414 Meeting Supplies | - | - | 96 | \$ - | \$ - | \$ - | 0% |
| 6415 Custodial Supplies | 115,549 | 116,000 | 122,399 | \$ - | \$ - | \$ - | 0% |
| 6416 Miscellaneous Supplies | 32,738 | 35,862 | 27,413 | \$ - | \$ - | \$ - | 0% |
| 6417 Athletic Apparel | 15,625 | 14,876 | 12,577 | \$ 10,000 | \$ - | \$ (10,000) | -100% |
| 6419 Contingency (Supplies) | 4,535 | 9,153 | 6,819 | \$ 400 | \$ - | \$ (400) | -100% |
| 6430 Professional Publications | - | 59,758 | 64,880 | \$ - | \$ - | \$ - | 0% |
| 6431 Textbooks | 63,873 | 62,308 | 47,716 | \$ 63,255 | \$ 153,924 | \$ 90,669 | 143% |
| 6441 Library Books | 22,172 | 19,638 | 15,304 | \$ 16,039 | \$ 21,500 | \$ 5,461 | 34% |
| 6451 Resource Materials | - | - | 3,925 | \$ 4,525 | \$ 5,300 | \$ 775 | 17% |
| 6471 Food Supplies | 280,230 | 276,668 | 274,746 | \$ 305,500 | \$ 315,600 | \$ 10,100 | 3% |
| 6481 Electric | 311,892 | 339,032 | 345,579 | \$ 352,400 | \$ 317,600 | \$ (34,800) | -10% |
| 6482 Heating | 40,296 | 44,758 | - | \$ 55,500 | \$ 51,750 | \$ (3,750) | -7% |
| 6486 Gasoline/Diesel | 20,218 | 19,723 | 32,565 | \$ 22,000 | \$ 28,000 | \$ 6,000 | 27% |
| 6490 Sa-Expense | = | = | = | \$- | \$- | \$- | 0% |
| 6491 Other Supplies & Materials | 1,215 | 863 | 994 | \$ 700 | \$ 900 | \$ 200 | 29% |
| Subtotal - Supplies | \$ 1,552,083 | \$ 1,634,698 | \$ 1,693,739 | \$ 1,949,466 | \$ 2,254,650 | \$ 305,184 | 16% |

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-------------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 6511 Land | \$ 145,291 | \$ 411 | \$ - | \$ - | \$ - | \$ - | 0% |
| 6521 Buildings Improvements Other Than | 3,678,955 | 4,569,065 | 118,533 | 338,448 | 275,120 | (63,328) | -19% |
| 6531 Building | - | 100,000 | - | - | - | - | 0% |
| 6541 Regular Equipment | 335,908 | 371,742 | 294,748 | 214,424 | 191,856 | (22,568) | -11% |
| 6543 Technology Equipment | 5,197 | 70,724 | 3,147 | 161,922 | 127,784 | (34,138) | -21% |
| 6551 Vehicles | 9,600 | 39,126 | - | 18,440 | 3,500 | (14,940) | -81% |
| Subtotal - Capital Outlay | \$ 4,174,952 | \$ 5,151,067 | \$ 416,427 | \$ 733,234 | \$ 598,260 | \$ (134,974) | -18% |
| Principal - General Obligation | | | | | | | |
| 6611 Bonds | \$ 7,070,000 | \$ 2,120,000 | \$ 11,009,981 | \$ 3,425,000 | \$ 2,720,000 | \$ (705,000) | -21% |
| Principal - Lease Purchase | | | | | | | |
| 6613 Agreements | 20,000 | 235,000 | 240,000 | 250,000 | 255,000 | \$ 5,000 | 2% |
| Interest - General Obligation | | | | | | | |
| 6621 Bonds | 1,410,773 | 1,234,106 | 1,717,406 | 990,938 | 892,444 | \$ (98,494) | -10% |
| 6622 Interest - Short Term Loans | 1,911 | 3 | - | - | - | \$ - | 0% |
| Interest - Lease Purchase | | | | | | | |
| 6623 Agreements | 20,306 | 84,758 | 88,493 | 81,081 | 73,300 | \$ (7,781) | -10% |
| 6631 Fees - General Obligation Bonds | 82,266 | 2,503 | 134,967 | 3,175 | 5,000 | \$ 1,825 | 57% |
| 6632 Fees - Short Term Loans | 260 | 260 | - | - | - | \$ - | 0% |
| Fees - Lease Purchase | | | | | | | |
| 6633 Agreements | <u>77,158</u> | = | <u>3,350</u> | <u>3,000</u> | <u>4,000</u> | <u>\$ 1,000</u> | 33% |
| Subtotal - Short & Long Term Debt | \$ 8,682,674 | \$ 3,676,630 | \$ 13,194,197 | \$ 4,753,194 | \$ 3,949,744 | \$ (803,450) | -17% |
| TOTAL | \$ 30,289,097 | \$ 27,358,897 | \$ 32,762,875 | \$ 25,944,092 | \$ 26,915,674 | \$971,581 | 3.7% |

GENERAL FUND

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent | |
|----------------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change | |
| Certificated Administrator | | | | | | | | |
| 6112 | Salaries | - | - | 68,261 | 69,968 | 71,717 | \$ 1,749 | 2.5% |
| 6131 | Supplemental Pay | 35,891 | 2,352 | 2,402 | 3,000 | - | (3,000) | -100% |
| Certificated Unused | | | | | | | | |
| 6141 | Leave/Severance Pay | - | - | - | - | - | - | 0% |
| 6151 | Classified Salaries | 3,038,821 | 2,713,981 | 2,358,509 | 2,497,010 | 2,513,018 | 16,007 | 1% |
| 6152 | Instructional Aide Salaries | - | - | 315,363 | 298,548 | 343,318 | 44,771 | 15% |
| 6161 | Classified Salaries - Part-Time | 95,415 | 260,321 | 288,655 | 345,000 | 375,300 | 30,300 | 9% |
| Classified Unused | | | | | | | | |
| 6171 | Leave/Severance Pay | 5,610 | 23,703 | 2,621 | 5,000 | 2,000 | (3,000) | -60% |
| 6181 | Overtime Pay | = | <u>134,415</u> | <u>135,001</u> | <u>96,170</u> | <u>105,887</u> | <u>9,717</u> | 10% |
| | Subtotal - Salaries | \$ 3,175,737 | \$ 3,134,772 | \$ 3,170,811 | \$ 3,314,696 | \$ 3,411,240 | \$ 96,544 | 2.9% |
| | | | | | | | | |
| 6211 | Teacher Retirement | \$ 7,680 | \$ 8,095 | \$ 6,589 | \$ 12,804 | \$ 13,830 | \$ 1,026 | 8.0% |
| 6221 | Non-Teacher Retirement | 225,380 | 227,601 | 234,100 | 251,805 | 273,993 | 22,188 | 9% |
| 6231 | OASDI | 192,039 | 187,155 | 188,943 | 205,398 | 211,797 | 6,399 | 3% |
| 6232 | Medicare | 44,768 | 43,939 | 44,566 | 48,039 | 49,892 | 1,853 | 4% |
| 6241 | Employee Insurance | 357,789 | 396,202 | 433,205 | 511,985 | 505,591 | (6,394) | -1% |
| 6261 | Workers' Compensation Insurance | 83,927 | 101,858 | 99,355 | 114,959 | 82,000 | (32,959) | -29% |
| 6271 | Unemployment Compensation | <u>8,418</u> | <u>21,428</u> | <u>6,697</u> | <u>20,000</u> | <u>20,000</u> | = | 0% |
| | Subtotal - Benefits | \$ 920,001 | \$ 986,279 | \$ 1,013,456 | \$ 1,164,991 | \$ 1,157,104 | \$ (7,887) | -0.7% |
| | | | | | | | | |
| 6311 | Instructional Services | \$ 98,111 | \$ 97,164 | \$ 79,026 | \$ 80,475 | \$ 29,165 | \$ (51,310) | -63.8% |
| 6312 | Program Improvement Services | 34,681 | 7,675 | 20,246 | 25,894 | 102,500 | 76,606 | 296% |
| 6313 | Pupil Services | - | - | 5,069 | 5,000 | 5,000 | - | 0% |
| 6314 | Staff Services | 1,398 | 2,930 | 2,914 | 7,965 | 8,139 | 174 | 2% |
| 6315 | Audit Services | 14,147 | 14,000 | 14,700 | 15,000 | 15,000 | - | 0% |
| 6316 | Technology Related Services | 11,880 | 8,087 | 10,636 | 5,500 | 8,000 | 2,500 | 45% |
| 6317 | Legal Services | 12,666 | 15,318 | 11,755 | 20,000 | 20,000 | - | 0% |
| 6318 | Election Services | 1,097 | 9,153 | 5,580 | 9,000 | 9,000 | - | 0% |
| 6319 | Other Professional Services | 330,889 | 379,944 | 287,520 | 379,581 | 528,236 | 148,655 | 39% |
| Certified/Non-Certified | | | | | | | | |
| 6323 | Substitutes | | | | - | 77,250 | 77,250 | |
| 6330 | Roof Repairs | 325 | 11,640 | - | - | - | - | 0% |
| 6331 | Cleaning Services | 16,446 | 32,432 | 38,836 | - | - | - | 0% |
| 6332 | Repairs & Maintenance | 124,634 | 148,139 | 205,527 | 206,576 | 191,305 | (15,271) | -7% |
| 6333 | Rental - Land & Building | 7,312 | 3,965 | - | - | 66,000 | 66,000 | |
| 6334 | Rental - Equipment | 166,488 | 116,898 | 131,707 | 144,056 | 169,732 | 25,676 | 18% |
| 6335 | Water & Sewer | 62,868 | 69,041 | 89,014 | 61,000 | 77,850 | 16,850 | 28% |
| 6336 | Trash Removal | 27,561 | 35,834 | 43,191 | 24,000 | 37,250 | 13,250 | 55% |
| 6337 | Technology Repairs & Maintenance | 4,454 | 3,320 | 3,195 | 60,214 | 39,062 | (21,152) | -35% |

GENERAL FUND

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 6338 Rental - Technology | 3,652 | - | 2,616 | - | - | - | 0.0% |
| 6339 Other Property Services | 7,332 | 8,167 | 14,701 | - | - | - | 0% |
| 6341 Contracted Pupil Transportation | 41,488 | 74,462 | 81,202 | 80,000 | 80,000 | - | 0% |
| 6342 Other Non-Route Transportation | 1,001 | 792 | 9,038 | 15,808 | 14,200 | (1,608) | -10% |
| 6343 Travel | 66,254 | 94,798 | 113,543 | 183,207 | 159,906 | (23,301) | -13% |
| 6344 Retreat | 3,533 | 309 | 741 | - | - | - | 0% |
| 6351 Property Insurance | 70,128 | 73,313 | 78,814 | 93,470 | 89,600 | (3,870) | -4% |
| 6352 Liability Insurance | 75,122 | 78,136 | 78,815 | 90,490 | 92,600 | 2,110 | 2% |
| 6353 Fidelity Bond Premiums | 90 | 93 | 92 | 320 | 100 | (220) | -69% |
| 6355 Transportation Vehicle Insurance | 3,693 | 3,816 | 3,775 | - | - | - | 0% |
| 6356 Athletic Accident Insurance | 8,572 | 9,283 | 9,608 | - | - | - | 0% |
| 6359 Judgments & Settlements | 1,635 | - | 4,551 | - | 2,000 | 2,000 | |
| 6361 Communication | - | - | - | 87,840 | 115,620 | 27,780 | 32% |
| 6362 Advertising | 1,508 | 2,211 | - | 1,500 | 1,500 | 0 | 0% |
| 6363 Printing and Binding | 6,206 | 3,136 | 3,393 | 3,891 | 4,050 | 159 | 4% |
| 6364 Telephone | 117,760 | 106,963 | 125,624 | 7,570 | - | (7,570) | -100% |
| 6371 Dues And Memberships | 210,281 | 197,579 | 204,229 | 44,442 | 44,247 | (195) | 0% |
| 6372 Athletic League Fees | 450 | 500 | 215 | 650 | 650 | - | 0% |
| 6373 Athletic Playoff Fees | - | - | 3,139 | 7,270 | 9,300 | 2,030 | 28% |
| 6374 Athletic Tournament Fees | 7,947 | 11,411 | 10,755 | 11,300 | 11,300 | - | 0% |
| 6391 Other Purchased Services | 59,711 | 83,382 | 55,387 | 151,712 | 287,369 | 135,657 | 89% |
| 6392 Other Services | 2,667 | 3,733 | 2,365 | - | - | - | 0% |
| 6393 Contracted Labor Services | 8,633 | 1,200 | 2,448 | 250 | 750 | 500 | 200% |
| 6398 Other Expenses | 38,457 | 15,905 | 125,678 | 9,315 | 136,814 | 127,499 | 1369% |
| Subtotal - Purchased Services | \$ 1,651,077 | \$ 1,724,727 | \$ 1,879,644 | \$ 1,833,294 | \$ 2,433,494 | \$ 600,200 | 32.74% |

GENERAL FUND

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) |
| 6411 General Supplies | \$ 593,307 | \$ 598,907 | \$ 639,678 | \$ 905,012 | \$ 1,130,886 | \$ 225,874 |
| 6412 Supplies - Technology Related | 21,534 | 3,802 | 10,080 | 214,134 | 229,190 | 15,056 |
| 6413 Supplies | 28,900 | 33,348 | 35,775 | - | - | - |
| 6414 Meeting Supplies | - | - | 96 | - | - | - |
| 6415 Custodial Supplies | 115,549 | 116,000 | 122,399 | - | - | - |
| 6416 Miscellaneous Supplies | 32,738 | 35,862 | 27,413 | - | - | - |
| 6417 Athletic Apparel | 15,625 | 14,876 | 12,577 | 10,000 | - | (10,000) |
| 6419 Contingency (Supplies) | 4,535 | 9,153 | 6,819 | 400 | - | (400) |
| 6430 Professional Publications | - | 59,758 | 64,880 | - | - | - |
| 6431 Textbooks | 63,873 | 62,308 | 47,716 | 63,255 | 153,924 | 90,669 |
| 6441 Library Books | 22,172 | 19,638 | 15,304 | 16,039 | 21,500 | 5,461 |
| 6451 Resource Materials | - | - | 3,925 | 4,525 | 5,300 | 775 |
| 6471 Food Supplies | 280,230 | 276,668 | 274,746 | 305,500 | 315,600 | 10,100 |
| 6480 Heating | - | - | 53,191 | - | - | - |
| 6481 Electric | 311,892 | 339,032 | 345,579 | 352,400 | 317,600 | (34,800) |
| 6482 Heating | 40,296 | 44,758 | - | 55,500 | 51,750 | (3,750) |
| 6486 Gasoline/Diesel | 20,218 | 19,723 | 32,565 | 22,000 | 28,000 | 6,000 |
| 6491 Other Supplies & Materials | <u>1,215</u> | <u>863</u> | <u>994</u> | <u>700</u> | <u>900</u> | <u>200</u> |
| Subtotal - Supplies | \$ 1,552,083 | \$ 1,634,698 | \$ 1,693,739 | \$ 1,949,466 | \$ 2,254,650 | \$305,184 |

TEACHERS FUND

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent | |
|------|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change | |
| 6111 | Certificated Salaries | \$ 7,586,409 | \$ 8,134,136 | \$ 6,902,619 | \$ 7,278,924 | \$ 7,785,236 | \$ 506,312 | 7% |
| | Certificated Administrator | | | | | | | |
| 6112 | Salaries | - | - | 1,373,771 | 1,488,103 | 1,674,530 | 186,427 | 13% |
| 6121 | Certificated Part-Time Salaries | - | 67,719 | - | - | - | - | 0% |
| 6122 | Other Part-Time Salaries | - | - | 173,010 | 72,844 | 33,601 | (39,243) | -54% |
| 6131 | Supplemental Pay | 252,895 | 303,457 | 311,005 | 420,084 | 486,789 | 66,705 | 16% |
| | Certificated Unused | | | | | | | |
| 6141 | Leave/Severance Pay | 5,687 | 641 | 13,009 | - | - | - | 0% |
| | Subtotal - Salaries | <u>\$ 7,844,991</u> | <u>\$ 8,505,953</u> | <u>\$ 8,773,414</u> | <u>\$ 9,259,954</u> | <u>\$ 9,980,156</u> | <u>\$ 720,202</u> | 8% |
| 6211 | Teacher Retirement | \$ 1,231,038 | \$ 1,335,123 | \$ 1,383,829 | \$ 1,503,411 | \$ 1,611,099 | \$ 107,687 | 7% |
| 6221 | Non-Teacher Retirement | 505 | 1,102 | 1,682 | 8,119 | - | (8,119) | -100% |
| 6231 | OASDI | 1,019 | 3,134 | 3,241 | 17,171 | - | (17,171) | -100% |
| 6232 | Medicare | 109,885 | 119,364 | 122,965 | 133,252 | 141,637 | 8,385 | 6% |
| 6241 | Employee Insurance | 678,031 | 772,600 | 838,881 | 1,011,309 | 1,121,491 | 110,181 | 11% |
| | Subtotal - Benefits | \$ 2,020,479 | \$ 2,231,322 | \$ 2,350,597 | \$ 2,673,263 | \$ 2,874,226 | 200,964 | 8% |
| 6311 | Instructional Services | \$ 267,103 | \$ 313,448 | \$ 270,590 | \$ 262,000 | \$ 126,250 | (135,750) | -52% |
| | Certified/Non-Certified | | | | | | | |
| 6323 | Substitutes | | | | | <u>\$ 130,550</u> | <u>130,550</u> | |
| | Subtotal - Instructional Services | <u>\$ 267,103</u> | <u>\$ 313,448</u> | <u>\$ 270,590</u> | <u>\$ 262,000</u> | <u>\$ 256,800</u> | <u>\$ (5,200)</u> | -2.0% |
| | TOTAL | \$ 10,132,572 | \$ 11,050,724 | \$ 11,394,601 | \$ 12,195,217 | \$ 13,111,182 | 915,965 | 8% |

DEBT SERVICE FUND

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent | |
|------|-----------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|--------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change | |
| | Principal - General Obligation | | | | | | | |
| 6611 | Bonds | \$ 7,070,000 | \$ 2,120,000 | \$ 11,009,981 | \$ 3,425,000 | \$ 2,720,000 | \$ (705,000) | -20.6% |
| | Interest - General Obligation | | | | | | | |
| 6621 | Bonds | 1,410,773 | 1,234,106 | 1,717,406 | 990,938 | 892,444 | -\$98,494 | -10% |
| 6631 | Fees - General Obligation Bonds | <u>82,266</u> | <u>2,503</u> | <u>134,967</u> | <u>3,175</u> | <u>5,000</u> | <u>\$1,825</u> | 57% |
| | Subtotal - Short & Long Term Debt | <u>\$ 8,563,040</u> | <u>\$ 3,356,609</u> | <u>\$ 12,862,354</u> | <u>\$ 4,419,113</u> | <u>\$ 3,617,444</u> | <u>(\$801,669)</u> | -18% |
| | TOTAL | <u>\$ 8,563,040</u> | <u>\$ 3,356,609</u> | <u>\$ 12,862,354</u> | <u>\$ 4,419,113</u> | <u>\$ 3,617,444</u> | <u>(\$ 801,669)</u> | -18% |

| CAPITAL PROJECTS FUND | | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|-----------------------|---|---------------------|---------------------|-------------------|---------------------|-------------------|------------------|-------------|
| | | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 6511 | Land | \$ 145,291 | \$ 411 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 6521 | Buildings | 3,678,955 | 4,569,065 | 118,533 | 338,448 | 275,120 | (63,328) | -18.7% |
| | Improvements Other Than | | | | | | | |
| 6531 | Building | - | 100,000 | - | - | - | - | 0.0% |
| 6541 | Regular Equipment | 335,908 | 371,742 | 294,748 | 214,424 | 191,856 | (22,568) | -10.5% |
| 6543 | Technology Equipment | 5,197 | 70,724 | 3,147 | 161,922 | 127,784 | (34,138) | -21.1% |
| 6551 | Vehicles | 9,600 | 39,126 | - | 18,440 | 3,500 | (14,940) | -81.0% |
| | Subtotal - Capital Outlay | \$ 4,174,952 | \$ 5,151,067 | \$ 416,427 | \$ 733,234 | \$ 598,260 | (134,974) | -18% |
| | Principal - Lease Purchase | | | | | | | |
| 6613 | Agreements | 20,000 | 235,000 | 240,000 | 250,000 | 255,000 | \$5,000 | 2% |
| | Interest - Lease Purchase | | | | | | | |
| 6623 | Agreements | 20,306 | 84,758 | 88,493 | 81,081 | 73,300 | (7,412) | -8% |
| | Fees - Lease Purchase | | | | | | | |
| 6633 | Agreements | 77,158 | - | 3,350 | 3,000 | 4,000 | (350) | -10% |
| | Subtotal - Short & Long Term | | | | | | | |
| | Debt | \$ 117,464 | \$ 319,758 | \$ 331,843 | \$ 334,081 | \$ 332,300 | 2,239 | 1% |
| | TOTAL | \$ 4,292,416 | \$ 5,470,825 | \$ 748,270 | \$ 1,067,315 | \$ 930,560 | (136,755) | -13% |

BUILDING/DEPARTMENT BUDGETS

SUMMARY

| | 2017 | 2018 | 2019 | 2020 | 2021 | Increase/ | Percent |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|----------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 00 District-Wide | 14,994 | - | - | - | - | - | 0.0% |
| 10 Board of Education | 34,302 | 46,419 | 38,916 | 77,135 | 173,875 | 96,740 | 125.4% |
| 11 Superintendent | 303,852 | 327,082 | 353,660 | 371,201 | 384,463 | 13,263 | 3.6% |
| 12 Communications | 187,313 | 180,581 | 204,193 | 231,442 | 237,868 | 6,426 | 2.8% |
| 20 Instruction | 10,790,835 | 11,583,818 | 11,873,186 | 12,559,433 | 13,542,291 | 982,858 | 7.8% |
| 21 Athletics | 168,306 | 183,400 | 407,997 | 219,645 | 244,290 | 24,645 | 11.2% |
| 22 Summer School | 70,446 | 62,730 | 63,933 | 69,285 | 90,047 | 20,762 | 30.0% |
| 23 Parents As Teachers | 71,700 | 36,492 | 46,595 | 59,421 | 50,597 | (8,823) | -14.8% |
| 24 Activities Assistant | 136,918 | 239,002 | 57,289 | 168,252 | 173,634 | 5,382 | 3.2% |
| 30 Superintendent Professional | 340,756 | 386,495 | 374,506 | 414,873 | 550,976 | 136,103 | 32.8% |
| 31 Development Curriculum | 95,861 | 116,365 | 161,809 | 257,969 | 308,224 | 50,255 | 19.5% |
| 32 Development | 114,756 | 162,052 | 157,881 | 224,174 | 373,125 | 148,951 | 66.4% |
| 33 Assessment | 141,093 | 116,998 | 145,905 | 164,632 | 179,986 | 15,354 | 9.3% |
| 40 Student Services | 116,474 | 120,631 | 129,445 | 134,827 | 228,594 | 93,767 | 69.5% |
| 41 Social Workers | 45,389 | 57,736 | 60,481 | 66,851 | 60,163 | (6,688) | -10.0% |
| 42 Nurses | 176,772 | 184,009 | 183,676 | 189,142 | 242,798 | 53,657 | 28.4% |
| 51 Business Office | 556,095 | 559,151 | 575,159 | 629,264 | 719,499 | 90,235 | 14.3% |
| 52 Technology | 1,144,594 | 1,155,784 | 993,434 | 1,054,561 | 1,113,670 | 59,109 | 5.6% |
| 53 Debt | 8,682,674 | 3,676,630 | 13,194,197 | 4,753,194 | 3,949,744 | (803,450) | -16.9% |
| 54 Food Service | 661,596 | 731,966 | 660,457 | 763,775 | 803,582 | 39,808 | 5.2% |
| 55 Copier Building And | 72,669 | 24,700 | 90,380 | 97,370 | 79,577 | (17,792) | -18.3% |
| 60 Grounds | 241,978 | 243,743 | 265,090 | 340,030 | 359,127 | 19,098 | 5.6% |
| 61 Maintenance | 4,541,792 | 5,415,094 | 885,552 | 1,090,959 | 1,119,542 | 28,583 | 2.6% |
| 62 Custodial | <u>730,156</u> | <u>822,942</u> | <u>824,326</u> | <u>918,448</u> | <u>969,463</u> | <u>51,014</u> | 5.6% |
| 63 Transportation | 400,704 | 433,093 | 479,649 | 503,419 | 472,346 | (31,073) | -6.2% |
| 64 Utilities | 447,072 | 491,985 | 535,160 | 496,068 | 488,190 | (7,878) | -1.6% |
| 65 Construction & Renovation | - | - | - | 88,724 | - | (88,724) | -100.0% |
| | <u>30,289,097</u> | <u>27,358,897</u> | <u>32,762,875</u> | <u>25,944,092</u> | <u>26,915,674</u> | <u>971,581</u> | <u>3</u> |

BUDGET DETAIL BY DEPARTMENT, FUNCTION AND OBJECT

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

District-Wide

| | | | | | | | |
|--|---------------|----------|----------|----------|----------|----------|-------------|
| | - | - | - | - | - | - | |
| 2213 - Instructional Staff Training Services | | | | | | | |
| 6312 - Program Improvement Services | 14,994 | - | - | - | - | - | 0.0% |
| | 14,994 | - | - | - | - | - | |
| 2311 - Board of Education | | | | | | | |
| 6352 - Liability Insurance | - | - | - | - | - | - | 0.0% |
| 5311 - Fees - Bonded Indebtedness | | | | | | | |
| 6631 - Fees - General Obligation Bonds | - | - | - | - | - | - | 0.0% |
| Total - District-Wide | 14,994 | - | - | - | - | - | 0.0% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

Board of Education

2311 - Board of Education

| | | | | | | | |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|
| 6317 - Legal Services | 12,666 | 15,318 | 11,755 | 20,000 | 20,000 | - | 0.0% |
| 6318 - Election Services | 1,097 | 9,153 | 5,580 | 9,000 | 9,000 | - | 0.0% |
| 6343 - Travel | 2,367 | 1,492 | 3,184 | 22,000 | 17,000 | (5,000) | -22.7% |
| 6371 - Dues And Memberships | 14,320 | 14,947 | 13,820 | 14,235 | 14,375 | 140 | 1.0% |
| 6391 - Other Purchased Services | 3,738 | 5,352 | 4,223 | 10,400 | 7,000 | (3,400) | -32.7% |
| 6411 - General Supplies | <u>114</u> | <u>157</u> | <u>354</u> | <u>1,500</u> | <u>1,500</u> | = | 0.0% |
| Total - Board of Education | 34,302 | 46,419 | 38,916 | 77,135 | 68,875 | (8,260) | -10.7% |

Superintendent

2213 - Instructional Staff Training Services

| | | | | | | | |
|------------------------------------|---|---|------------|------------|------------|-------|-------|
| 6319 - Other Professional Services | - | - | 1,052 | 6,607 | 6,200 | (407) | -6.2% |
| 6411 - General Supplies | = | = | <u>302</u> | <u>500</u> | <u>500</u> | = | 0.0% |
| | - | - | 1,355 | 7,107 | 6,700 | (407) | -5.7% |

2321 - Office of Superintendent Services

| | | | | | | | |
|--|---------|---------|---------|---------|---------|-------|------|
| 6111 - Certificated Salaries | 177,744 | 189,803 | - | - | - | - | 0.0% |
| 6112 - Certificated Administrator Salaries | - | - | 194,348 | 207,000 | 207,220 | 220 | 0.1% |
| 6151 - Classified Salaries | 49,935 | 51,147 | 52,942 | 54,056 | 55,332 | 1,276 | 2.4% |
| 6181 - Overtime Pay | - | 338 | 82 | 250 | 250 | - | 0.0% |
| 6211 - Teacher Retirement | 25,403 | 27,215 | 27,946 | 29,855 | 29,981 | 126 | 0.4% |

| | | | | | | | |
|------------------------------------|--------|--------|--------|--------|--------|----------|--------|
| 6221 - Non-Teacher Retirement | 3,799 | 3,936 | 4,039 | 4,195 | 4,329 | 134 | 3.2% |
| 6231 - OASDI | 3,072 | 3,169 | 3,259 | 3,367 | 3,447 | 79 | 2.3% |
| 6232 - Medicare | 3,247 | 3,445 | 3,532 | 3,789 | 3,811 | 22 | 0.6% |
| 6241 - Employee Insurance | 13,417 | 14,300 | 15,216 | 18,773 | 18,055 | (718) | -3.8% |
| 6314 - Staff Services | 1,171 | 2,569 | 2,914 | 4,965 | 5,139 | 174 | 3.5% |
| 6319 - Other Professional Services | 7,912 | 6,308 | 13,378 | 11,000 | 4,200 | (6,800) | -61.8% |
| 6343 - Travel | 11,556 | 18,076 | 28,854 | 16,000 | 3,425 | (12,575) | -78.6% |
| 6371 - Dues And Memberships | 3,003 | 3,724 | 4,259 | 6,843 | 4,600 | (2,243) | -32.8% |
| 6392 - Other Services | 1,635 | 907 | - | - | - | - | 0.0% |
| 6411 - General Supplies | - | - | 1,538 | 4,000 | 4,750 | 750 | 18.8% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

Superintendent

| | | | | | | | |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|-----------------|--------------|
| 6413 - Supplies | 1,043 | 1,139 | - | - | - | - | 0.0% |
| 6419 - Contingency (Supplies) | <u>914</u> | <u>1,007</u> | = | = | = | = | <u>0.0%</u> |
| | 303,852 | 327,082 | 352,305 | 364,094 | 344,537 | (19,556) | -5.4% |
| Total - Superintendent | 303,852 | 327,082 | 353,660 | 371,201 | 351,237 | (19,963) | -5.4% |

Communications

2633 - Public Information Services

| | | | | | | | |
|------------------------------------|---------|---------|---------|---------|---------|---------|---------|
| 6151 - Classified Salaries | 107,074 | 112,295 | 116,798 | 119,764 | 123,011 | 3,247 | 2.7% |
| 6181 - Overtime Pay | - | 629 | 722 | 500 | 514 | 14 | 2.8% |
| 6221 - Non-Teacher Retirement | 8,030 | 8,584 | 8,903 | 9,190 | 10,073 | 883 | 9.6% |
| 6231 - OASDI | 6,599 | 7,006 | 7,291 | 7,456 | 7,659 | 202 | 2.7% |
| 6232 - Medicare | 1,543 | 1,639 | 1,705 | 1,744 | 1,791 | 47 | 2.7% |
| 6241 - Employee Insurance | 10,075 | 12,313 | 12,874 | 14,456 | 15,631 | 1,175 | 8.1% |
| 6314 - Staff Services | - | - | - | - | - | - | 0.0% |
| 6319 - Other Professional Services | 6,499 | 8,266 | 34,786 | 45,850 | 45,850 | - | 0.0% |
| 6343 - Travel | 3,350 | - | - | - | - | - | 0.0% |
| 6363 - Printing and Binding | 6,206 | 3,136 | 3,393 | 3,891 | 4,050 | 159 | 4.1% |
| 6364 - Telephone | 4,538 | (735) | - | 7,570 | - | (7,570) | -100.0% |
| 6371 - Dues And Memberships | 1,606 | 1,353 | 1,830 | 1,185 | 1,185 | - | 0.0% |
| 6391 - Other Purchased Services | 12,563 | 6,183 | 727 | 9,035 | 9,035 | - | 0.0% |
| 6411 - General Supplies | 19,230 | 19,913 | 15,164 | 10,801 | 11,500 | 699 | 6.5% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

Instruction

1111 - Elementary

| | | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|--------|
| 6111 - Certificated Salaries | 2,621,149 | 2,789,214 | 2,880,866 | 3,010,274 | 3,224,317 | 214,043 | 7.1% |
| 6121 - Certificated Part-Time Salaries | - | 21,587 | - | - | - | - | 0.0% |
| 6122 - Other Part-Time Salaries | - | - | 22,002 | - | - | - | 0.0% |
| 6131 - Supplemental Pay | 8,305 | 10,850 | 11,924 | 18,750 | 24,550 | 5,800 | 30.9% |
| 6151 - Classified Salaries | 133,984 | 49,291 | - | - | - | - | 0.0% |
| 6152 - Instructional Aide Salaries | - | - | 51,755 | 26,139 | 77,384 | 51,245 | 196.0% |
| 6181 - Overtime Pay | - | 428 | 267 | - | 514 | 514 | |
| 6211 - Teacher Retirement | 424,007 | 455,171 | 471,128 | 521,545 | 538,965 | 17,420 | 3.3% |
| 6221 - Non-Teacher Retirement | 7,088 | 2,167 | 4,544 | 9,461 | 5,252 | (4,209) | -44.5% |
| 6231 - OASDI | 9,325 | 3,046 | 1,770 | 12,353 | 4,830 | (7,523) | -60.9% |
| 6232 - Medicare | 38,927 | 40,492 | 42,182 | 45,182 | 48,238 | 3,057 | 6.8% |
| 6241 - Employee Insurance | 293,740 | 312,555 | 351,581 | 425,933 | 448,531 | 22,598 | 5.3% |
| 6311 - Instructional Services | 174,025 | 182,652 | 156,139 | 155,500 | 65,000 | (90,500) | -58.2% |
| 6319 - Other Professional Services | 2,960 | 14,904 | 20,314 | 19,763 | 13,812 | (5,951) | -30.1% |
| 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 | - | - | - | 14,718 | 7,725 | (6,993) | -47.5% |
| 6411 - General Supplies | 78,384 | 73,441 | 64,866 | 79,472 | 95,880 | 16,408 | 20.6% |
| 6413 - Supplies | - | - | - | - | - | - | 0.0% |
| 6419 - Contingency (Supplies) | - | 6,613 | 3,901 | - | - | - | 0.0% |
| 6431 - Textbooks | <u>30,873</u> | <u>57,550</u> | <u>43,069</u> | <u>43,890</u> | <u>54,440</u> | <u>10,550</u> | 24.0% |
| | 3,822,767 | 4,032,423 | 4,126,308 | 4,382,980 | 4,609,438 | 226,458 | 5.2% |

1131 - Middle School

| | | | | | | | |
|--|---------|---------|---------|---------|---------|----------|---------|
| 6111 - Certificated Salaries | 669,639 | 591,278 | 619,148 | 697,484 | 800,605 | 103,120 | 14.8% |
| 6131 - Supplemental Pay | 8,700 | 7,025 | 6,050 | 14,124 | 13,651 | (473) | -3.3% |
| 6141 - Certificated Unused Leave/Severance Pay | 5,462 | 641 | - | - | - | - | 0.0% |
| 6211 - Teacher Retirement | 106,933 | 96,078 | 105,757 | 116,471 | 134,658 | 18,187 | 15.6% |
| 6231 - OASDI | 115 | 16 | - | - | - | - | 0.0% |
| 6232 - Medicare | 9,440 | 8,234 | 8,957 | 10,092 | 11,574 | 1,482 | 14.7% |
| 6241 - Employee Insurance | 59,452 | 64,847 | 71,053 | 89,901 | 107,978 | 18,077 | 20.1% |
| 6311 - Instructional Services | 37,712 | 37,483 | 31,267 | 20,000 | - | (20,000) | -100.0% |

| | 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|--|-----------|-----------|-----------|-----------|-----------|----------|---------|
| | Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |
| 6319 - Other Professional Services | 97,999 | 106,698 | 3,109 | 1,055 | 1,165 | 110 | 10.4% |
| 6332 - Repairs & Maintenance | 300 | 2,914 | 240 | 960 | 825 | (135) | -14.1% |
| 6342 - Other Non-Route Transportation | - | 236 | - | - | - | - | 0.0% |
| 6343 - Travel | 213 | - | - | - | - | - | 0.0% |
| 6391 - Other Purchased Services | 94 | - | - | 5,150 | 750 | (4,400) | -85.4% |
| 6398 - Other Expenses | - | - | 111,092 | 4,818 | 130,375 | 125,557 | 2605.7% |
| 6411 - General Supplies | 23,870 | 28,889 | 18,898 | 20,061 | 27,132 | 7,071 | 35.2% |
| 6412 - Supplies - Technology Related | - | 1,776 | - | - | - | - | 0.0% |
| 6413 - Supplies | - | - | - | - | - | - | 0.0% |
| 6419 - Contingency (Supplies) | - | - | - | 400 | - | (400) | -100.0% |
| 6431 - Textbooks | = | = | = | = | = | = | 0.0% |
| | 1,019,928 | 946,114 | 975,571 | 980,518 | 1,228,713 | 248,196 | 25.3% |
| 1151 - High School | | | | | | - | |
| 6111 - Certificated Salaries | 1,800,996 | 1,936,415 | 1,904,980 | 1,652,719 | 1,750,708 | 97,989 | 5.9% |
| 6121 - Certificated Part-Time Salaries | - | 7,348 | - | - | - | - | 0.0% |
| 6122 - Other Part-Time Salaries | - | - | 55,691 | - | - | - | 0.0% |
| 6131 - Supplemental Pay | 77,941 | 17,500 | 19,944 | 6,600 | 6,377 | (223) | -3.4% |
| 6151 - Classified Salaries | 48,699 | - | - | - | - | - | 0.0% |
| 6171 - Classified Unused Leave/Severance Pay | 1,298 | - | - | - | - | - | 0.0% |
| 6211 - Teacher Retirement | 293,786 | 308,979 | 313,185 | 245,347 | 283,130 | 37,782 | 15.4% |
| 6221 - Non-Teacher Retirement | 3,713 | - | 34 | - | - | - | 0.0% |
| 6231 - OASDI | 3,116 | 91 | 184 | 5,453 | - | (5,453) | -100.0% |
| 6232 - Medicare | 26,719 | 27,277 | 27,516 | 21,584 | 24,550 | 2,966 | 13.7% |
| 6241 - Employee Insurance | 155,047 | 171,826 | 185,759 | 155,123 | 196,286 | 41,163 | 26.5% |
| 6311 - Instructional Services | 54,912 | 53,900 | 43,182 | 52,975 | 13,000 | (39,975) | -75.5% |
| 6319 - Other Professional Services | 12,161 | 21,668 | 13,574 | 10,500 | 2,955 | (7,545) | -71.9% |
| 6332 - Repairs & Maintenance | - | 5,160 | - | - | - | - | 0.0% |
| 6334 - Rental - Equipment | - | 3,733 | - | - | - | - | 0.0% |
| 6344 - Retreat | - | - | - | - | - | - | 0.0% |
| 6391 - Other Purchased Services | - | 1,687 | - | 15,124 | 21,280 | 6,156 | 40.7% |
| 6398 - Other Expenses | - | - | 1,507 | 1,846 | 4,439 | 2,593 | 140.4% |
| 6411 - General Supplies | 52,560 | 45,689 | 40,844 | 49,501 | 40,168 | (9,333) | -18.9% |
| 6419 - Contingency (Supplies) | - | 49 | - | - | - | - | 0.0% |
| 6431 - Textbooks | 5,105 | 4,758 | 3,215 | 4,541 | 8,220 | 3,679 | 81.0% |
| | 2,536,051 | 2,606,080 | 2,609,615 | 2,221,313 | 2,351,112 | 129,799 | 5.8% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

1191 - Summer School

| | | | | | | | |
|-------------------------------|---|---|---|-------|-----|---------|--------|
| 6311 - Instructional Services | - | - | - | 2,000 | 250 | (1,750) | -87.5% |
|-------------------------------|---|---|---|-------|-----|---------|--------|

1193 - Alternative Program Instruction

| | | | | | | | |
|------------------------------------|---|---|-------|--------|--------|-------|-------|
| 6319 - Other Professional Services | - | - | 2,410 | - | - | - | 0.0% |
| 6411 - General Supplies | = | = | 6,071 | 11,150 | 10,325 | (825) | -7.4% |
| | - | - | 8,481 | 11,150 | 10,325 | (825) | -7.4% |

1211 - Gifted and Talented

| | | | | | | | |
|------------------------------|---------|---------|---------|---------|---------|--------|--------|
| 6111 - Certificated Salaries | 143,705 | 151,257 | 154,606 | 156,833 | 163,083 | 6,250 | 4.0% |
| 6131 - Supplemental Pay | - | - | 1,863 | 444 | 2,250 | 1,806 | 407.0% |
| 6211 - Teacher Retirement | 22,429 | 23,656 | 24,557 | 24,958 | 26,225 | 1,267 | 5.1% |
| 6232 - Medicare | 2,077 | 2,187 | 2,262 | 2,296 | 2,398 | 102 | 4.4% |
| 6241 - Employee Insurance | 11,105 | 12,022 | 13,030 | 14,490 | 15,663 | 1,173 | 8.1% |
| 6411 - General Supplies | 3,506 | 2,184 | 2,942 | 1,800 | 3,502 | 1,702 | 94.5% |
| | 182,822 | 191,306 | 199,260 | 200,821 | 213,121 | 12,300 | 6.1% |

1221 - Special Ed. & Related Services

| | | | | | | | |
|-------------------------------|--------|--------|--------|--------|-------|---------|--------|
| 6311 - Instructional Services | 13,592 | 11,292 | 14,679 | 12,000 | 8,000 | (4,000) | -33.3% |
| | 13,592 | 11,292 | 14,679 | 12,000 | 8,000 | (4,000) | -33.3% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

1251 - Supplemental Instruction

| | | | | | | | |
|--|---------------|--------------|--------------|--------------|---------|----------------|---------|
| 6111 - Certificated Salaries | 104,631 | 390,215 | 317,828 | 333,223 | 353,326 | 20,103 | 6.0% |
| 6121 - Certificated Part-Time Salaries | - | 25,208 | - | - | - | - | 0.0% |
| 6122 - Other Part-Time Salaries | - | - | 29,673 | - | - | - | 0.0% |
| 6151 - Classified Salaries | - | 90,279 | - | - | - | - | 0.0% |
| 6152 - Instructional Aide Salaries | - | - | 88,686 | 94,983 | 96,569 | 1,586 | 1.7% |
| 6181 - Overtime Pay | - | 1,285 | 148 | 500 | 1,028 | 528 | 105.6% |
| 6211 - Teacher Retirement | 16,490 | 65,994 | 57,678 | 46,762 | 61,068 | 14,306 | 30.6% |
| 6221 - Non-Teacher Retirement | - | 7,499 | 5,067 | 5,804 | 6,526 | 722 | 12.4% |
| 6231 - OASDI | - | 5,641 | 5,453 | 5,920 | 4,485 | (1,435) | -24.2% |
| 6232 - Medicare | 1,510 | 7,258 | 6,629 | 5,317 | 6,537 | 1,220 | 22.9% |
| 6241 - Employee Insurance | 8,854 | 57,856 | 45,397 | 53,419 | 69,481 | 16,062 | 30.1% |
| 6311 - Instructional Services | 7,710 | - | - | - | - | - | 0.0% |
| 6319 - Other Professional Services | - | 9,584 | 11,591 | 12,390 | - | (12,390) | -100.0% |
| 6411 - General Supplies | <u>12,179</u> | <u>5,112</u> | <u>9,163</u> | <u>5,120</u> | = | <u>(5,120)</u> | -100.0% |
| | 151,374 | 665,931 | 577,312 | 563,438 | 599,020 | 35,582 | 6.3% |

1271 - Bilingual

| | | | | | | | |
|------------------------------|-----------|---------|---------|---------|---------|--------|-------|
| 6111 - Certificated Salaries | 84,265 | 86,804 | 88,558 | 90,172 | 99,810 | 9,638 | 10.7% |
| 6211 - Teacher Retirement | 13,904 | 14,310 | 14,710 | 15,075 | 16,725 | 1,650 | 10.9% |
| 6232 - Medicare | 1,219 | 1,214 | 1,234 | 1,307 | 1,448 | 140 | 10.7% |
| 6241 - Employee Insurance | 11,703 | 11,964 | 12,970 | 14,429 | 15,612 | 1,183 | 8.2% |
| 6431 - Textbooks | <u>80</u> | = | = | = | = | = | 0.0% |
| | 111,171 | 114,292 | 117,472 | 120,984 | 133,594 | 12,610 | 10.4% |

1321 - Career Education

| | | | | | | | |
|------------------------------------|--------------|------------|------------|---|---|---|------|
| 6319 - Other Professional Services | 1,049 | 1,892 | 1,956 | - | - | - | 0.0% |
| 6411 - General Supplies | <u>1,652</u> | <u>908</u> | <u>900</u> | = | = | = | 0.0% |

2114 - Pupil Accounting Services

| | | | | | | | |
|--|--------------|--------------|--------------|--------|--------|------------|--------|
| 6151 - Classified Salaries | 57,816 | 59,530 | 32,598 | 34,112 | 35,183 | 1,071 | 3.1% |
| 6171 - Classified Unused Leave/Severance Pay | - | 4,579 | - | 5,000 | 2,000 | (3,000) | -60.0% |
| 6181 - Overtime Pay | - | - | 276 | 250 | 257 | 7 | 2.8% |
| 6221 - Non-Teacher Retirement | 4,340 | 4,453 | 2,621 | 2,810 | 2,947 | 136 | 4.9% |
| 6231 - OASDI | 3,437 | 3,868 | 2,038 | 2,131 | 2,197 | 66 | 3.1% |
| 6232 - Medicare | 804 | 905 | 477 | 499 | 514 | 16 | 3.1% |
| 6241 - Employee Insurance | <u>5,502</u> | <u>5,438</u> | <u>6,915</u> | 7,205 | 7,795 | <u>590</u> | 8.2% |
| | 71,899 | 78,773 | 44,925 | 52,006 | 50,893 | (1,114) | -2.1% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

2122 - Guidance Services

| | | | | | | | |
|------------------------------------|---------|---------|---------|---------|---------|--------|-------|
| 6111 - Certificated Salaries | 339,234 | 349,011 | 362,193 | 331,057 | 341,911 | 10,854 | 3.3% |
| 6131 - Supplemental Pay | - | - | 2,750 | 12,000 | 12,165 | 165 | 1.4% |
| 6211 - Teacher Retirement | 54,146 | 55,597 | 58,358 | 55,744 | 58,182 | 2,438 | 4.4% |
| 6232 - Medicare | 4,516 | 4,744 | 5,033 | 4,974 | 5,134 | 160 | 3.2% |
| 6241 - Employee Insurance | 34,505 | 34,694 | 37,819 | 43,343 | 46,872 | 3,529 | 8.1% |
| 6319 - Other Professional Services | 3,181 | 1,479 | 3,365 | - | - | - | 0.0% |
| 6332 - Repairs & Maintenance | - | 2,350 | - | - | - | - | 0.0% |
| 6334 - Rental - Equipment | - | 1,778 | - | - | - | - | 0.0% |
| 6411 - General Supplies | 599 | 739 | 1,308 | 1,831 | 3,100 | 1,269 | 69.3% |
| | 436,181 | 450,391 | 470,827 | 448,949 | 467,364 | 18,415 | 4.1% |

2134 - Nursing Services

| | | | | | | | |
|-------------------------------|---|---|---------------|--------------|---|----------------|---------|
| 6311 - Instructional Services | = | = | <u>11,401</u> | <u>6,000</u> | = | <u>(6,000)</u> | -100.0% |
|-------------------------------|---|---|---------------|--------------|---|----------------|---------|

2211 - Improvement of Instruction Services

| | | | | | | | |
|--|-------|-----|-------|-------|-----|---------|---------|
| <u>6319 - Other Professional Services</u> | 1,492 | 47 | - | 1,800 | - | (1,800) | -100.0% |
| 6411 - General Supplies | 1,282 | 721 | 1,734 | 1,700 | 800 | (900) | -52.9% |
| | 2,774 | 768 | 1,734 | 3,500 | 800 | (2,700) | -77.1% |

2212 - Instruction & Curriculum Services

| | | | | | | | |
|-------------------------------------|--------------|--------------|--------------|--------------|---|----------------|---------|
| 6312 - Program Improvement Services | - | - | 2,157 | - | - | - | 0.0% |
| 6319 - Other Professional Services | 8,110 | 3,572 | 5,052 | 1,600 | - | (1,600) | -100.0% |
| | <u>8,110</u> | <u>3,572</u> | <u>7,209</u> | <u>1,600</u> | = | <u>(1,600)</u> | -100.0% |

2213 - Instructional Staff Training Services

| | | | | | | | |
|--|--------------|------------|--------------|--------------|--------------|--------------|--------|
| <u>6319 - Other Professional Services</u> | 600 | 4,552 | 2,249 | 15,651 | 13,550 | (2,101) | -13.4% |
| 6343 - Travel | 808 | - | - | - | - | - | 0.0% |
| 6411 - General Supplies | <u>2,111</u> | <u>434</u> | <u>1,877</u> | <u>9,380</u> | <u>8,400</u> | <u>(980)</u> | -10.4% |
| | 3,519 | 4,987 | 4,126 | 25,031 | 21,950 | (3,081) | -74.7% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

2222 - School Library Services

| | | | | | | | |
|------------------------------|---------|---------|--------------|--------------|--------------|------------|-------|
| 6111 - Certificated Salaries | 125,022 | 157,438 | 154,393 | 164,852 | 202,831 | 37,979 | 23.0% |
| 6131 - Supplemental Pay | - | 6,913 | 7,144 | 6,576 | 6,695 | 119 | 1.8% |
| 6211 - Teacher Retirement | 19,719 | 25,955 | 25,523 | 27,518 | 34,002 | 6,484 | 23.6% |
| 6232 - Medicare | 1,743 | 2,333 | 2,240 | 2,485 | 3,038 | 553 | 22.3% |
| 6241 - Employee Insurance | 11,088 | 15,346 | 16,252 | 18,084 | 23,461 | 5,377 | 29.7% |
| 6411 - General Supplies | 257 | 2,417 | 1,509 | 1,885 | 2,000 | 115 | 6.1% |
| 6441 - Library Books | 22,172 | 19,638 | 15,304 | 16,039 | 21,500 | 5,461 | 34.0% |
| 6451 - Resource Materials | = | = | <u>3,925</u> | <u>4,525</u> | <u>5,300</u> | <u>775</u> | 17.1% |
| | 180,001 | 230,142 | 226,535 | 241,965 | 298,827 | 56,862 | 23.5% |

2291 - Other Support Services - Instruction

| | | | | | | | |
|------------------------------|---|---|--------------|--------------|--------------|--------------|--------|
| 6111 - Certificated Salaries | - | - | 70,522 | 72,650 | 73,882 | 1,232 | 1.7% |
| 6211 - Teacher Retirement | - | - | 11,257 | 11,658 | 11,952 | 294 | 2.5% |
| 6232 - Medicare | - | - | 565 | 1,300 | 1,072 | (228) | -17.5% |
| 6241 - Employee Insurance | = | = | <u>7,177</u> | <u>5,604</u> | <u>8,602</u> | <u>2,998</u> | 53.5% |
| | - | - | 89,521 | 91,212 | 95,508 | 4,296 | 4.7% |

2325 - Office of Asst. Superintendent Services

| | | | | | | | |
|-------------------------------|---|---|---|-------|-------|---|------|
| 6311 - Instructional Services | - | - | - | 1,000 | 1,000 | - | 0.0% |
|-------------------------------|---|---|---|-------|-------|---|------|

2411 - Office of Principal Services

| | | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|----------------|---------|
| 6111 - Certificated Salaries | 788,484 | 820,305 | - | - | - | - | 0.0% |
| 6112 - Certificated Administrator Salaries | - | - | 849,858 | 942,975 | 1,027,315 | 84,340 | 8.9% |
| 6141 - Certificated Unused Leave/Severance Pay | 225 | - | - | - | - | - | 0.0% |
| 6151 - Classified Salaries | 207,143 | 230,227 | 237,703 | 241,068 | 242,113 | 1,045 | 0.4% |
| 6161 - Classified Salaries - Part-Time | - | 1,878 | - | - | - | - | 0.0% |
| 6181 - Overtime Pay | - | 1,967 | 1,529 | 1,350 | 1,500 | 150 | 11.1% |
| 6211 - Teacher Retirement | 120,614 | 125,837 | 130,398 | 145,731 | 160,221 | 14,489 | 9.9% |
| 6221 - Non-Teacher Retirement | 16,183 | 18,467 | 18,999 | 19,450 | 22,042 | 2,592 | 13.3% |
| 6231 - OASDI | 12,121 | 13,360 | 13,853 | 15,029 | 15,104 | 75 | 0.5% |
| 6232 - Medicare | 13,978 | 14,751 | 15,204 | 17,188 | 16,746 | (442) | -2.6% |
| 6241 - Employee Insurance | 72,781 | 83,613 | 88,187 | 101,818 | 117,214 | 15,395 | 15.1% |
| 6311 - Instructional Services | 13,594 | 13,339 | 13,842 | 10,500 | - | (10,500) | -100.0% |
| 6343 - Travel | - | - | 439 | 2,187 | 2,000 | (187) | -8.5% |
| 6364 - Telephone | 5,906 | 4,517 | 11,314 | - | - | - | 0.0% |
| 6411 - General Supplies | 6,819 | 17,807 | 11,234 | 10,327 | 10,688 | 361 | 3.5% |
| | <u>1,257,848</u> | <u>1,346,067</u> | <u>1,392,560</u> | <u>1,507,623</u> | <u>1,614,942</u> | <u>107,319</u> | 7.1% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

2552 - District Operated Transportation Services

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

2641 - Staff Services

6311 - Instructional Services - - 2,724 2,000 5,000 3,000 150.0%

3512 - Early Childhood Instruction

6111 - Certificated Salaries 435,285 351,103 349,527 371,216 365,876 (5,340) -1.4%

6121 - Certificated Part-Time Salaries - 13,577 - - - - 0.0%

6122 - Other Part-Time Salaries - - 31,662 32,612 33,601 989 3.0%

6151 - Classified Salaries 164,573 162,128 - - - - 0.0%

6152 - Instructional Aide Salaries = = 174,922 177,426 169,365 (8,060) -4.5%

6161 - Classified Salaries - Part-Time - - - - 18,406 18,406

6181 - Overtime Pay - 1,248 1,001 500 514 14 2.8%

6211 - Teacher Retirement 69,495 59,409 64,515 72,656 69,623 (3,033) -4.2%

6221 - Non-Teacher Retirement 13,206 12,875 13,448 14,843 12,236 (2,607) -17.6%

6231 - OASDI 9,372 8,987 9,856 12,017 10,533 (1,485) -12.4%

6232 - Medicare 8,552 7,244 7,635 8,435 8,255 (180) -2.1%

6241 - Employee Insurance 75,474 72,253 77,702 93,362 93,547 185 0.2%

6311 - Instructional Services 23,690 38,635 35,862 37,500 18,000 (19,500) -52.0%

6319 - Other Professional Services 41 54 202 - - - 0.0%

6371 - Dues And Memberships - - 1,800 363 - (363) -100.0%

6411 - General Supplies 6,897 12,273 9,961 12,768 17,450 4,682 36.7%

6419 - Contingency (Supplies) - - 1,500 - - - 0.0%

806,585 739,785 779,592 833,697 817,406 (16,291) -2.0%

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

3611 - Homeless - Disadvantaged Services

| | | | | | | | |
|------------------------------------|---|---|---|------------|------------|---|------|
| 6319 - Other Professional Services | - | - | - | 250 | 250 | - | 0.0% |
| 6411 - General Supplies | = | = | = | <u>250</u> | <u>250</u> | = | 0.0% |
| | - | - | - | 500 | 500 | - | 0.0% |

3711 - Non-Public Schools Services

| | | | | | | | |
|------------------------------------|---|-----|-----|---|---|---|------|
| 6319 - Other Professional Services | - | 711 | 655 | - | - | - | 0.0% |
|------------------------------------|---|-----|-----|---|---|---|------|

3812 - Afterschool Program

| | | | | | | | |
|--|---------|------------|------------|--------------|--------------|------------|---------|
| 6151 - Classified Salaries | 151,412 | 26,931 | 27,554 | 28,242 | 25,951 | (2,292) | -8.1% |
| 6161 - Classified Salaries - Part-Time | - | 99,029 | 106,641 | 127,715 | 146,904 | 19,189 | 15.0% |
| 6211 - Teacher Retirement | 381 | 385 | 371 | 1,421 | 1,528 | 107 | 7.5% |
| 6221 - Non-Teacher Retirement | 4,615 | 2,055 | 3,197 | 4,003 | 7,345 | 3,342 | 83.5% |
| 6231 - OASDI | 9,399 | 7,700 | 8,249 | 9,684 | 11,859 | 2,175 | 22.5% |
| 6232 - Medicare | 2,162 | 1,801 | 1,929 | 2,265 | 2,772 | 507 | 22.4% |
| 6241 - Employee Insurance | 4,140 | 3,055 | 3,312 | 3,685 | 3,984 | 299 | 8.1% |
| 6311 - Instructional Services | 6,065 | 10,061 | 5,202 | 10,000 | - | (10,000) | -100.0% |
| 6319 - Other Professional Services | = | <u>868</u> | <u>642</u> | <u>1,600</u> | <u>1,800</u> | <u>200</u> | 12.5% |
| 6371 - Dues And Memberships | 288 | - | - | 288 | 300 | 13 | 4.3% |
| 6393 - Contracted Labor Services | - | - | - | - | - | - | 0.0% |
| 6411 - General Supplies | 4,049 | 6,498 | 5,113 | 13,400 | 15,000 | 1,600 | 11.9% |
| 6319 - Other Professional Services | - | - | - | 250 | 250 | - | 0.0% |
| 6411 - General Supplies | = | = | = | <u>250</u> | <u>500</u> | <u>250</u> | 100.0% |
| | 182,511 | 158,383 | 162,833 | 202,803 | 218,191 | 15,389 | 7.6% |

Total - Instruction

| | | | | | | |
|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------|
| 10,790,835 | 11,583,818 | 11,826,196 | 11,916,596 | 12,745,953 | 836,373 | 7.0% |
|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------|

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

Athletics

1421 - Student Athletics

| | | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|---------------|--------------|
| 6131 - Supplemental Pay | 90,440 | 99,424 | 108,840 | 121,760 | 124,662 | 2,902 | 2.4% |
| 6211 - Teacher Retirement | 8,429 | 10,324 | 11,614 | 16,738 | 17,673 | 935 | 5.6% |
| 6221 - Non-Teacher Retirement | 1,378 | 791 | 901 | - | - | - | 0.0% |
| 6231 - OASDI | 2,185 | 2,043 | 2,053 | - | - | - | 0.0% |
| 6232 - Medicare | 1,298 | 1,436 | 1,562 | 1,622 | 1,706 | 84 | 5.2% |
| 6241 - Employee Insurance | 5,563 | 6,028 | 1,759 | 3,605 | 3,899 | 294 | 8.2% |
| 6319 - Other Professional Services | 4,500 | 4,500 | 4,500 | 11,100 | 30,200 | 19,100 | 172.1% |
| 6343 - Travel | 240 | 20 | - | - | - | - | 0.0% |
| 6356 - Athletic Accident Insurance | 8,572 | 9,283 | 9,608 | - | - | - | 0.0% |
| 6372 - Athletic League Fees | 450 | 500 | 215 | 650 | 650 | - | 0.0% |
| 6373 - Athletic Playoff Fees | - | - | 3,139 | 7,270 | 9,300 | 2,030 | 27.9% |
| 6374 - Athletic Tournament Fees | 7,947 | 11,411 | 10,755 | 11,300 | 11,300 | - | 0.0% |
| 6391 - Other Purchased Services | 884 | 2,020 | 961 | 1,600 | 2,100 | 500 | 31.3% |
| 6398 - Other Expenses | 9,131 | 13,905 | 13,079 | - | - | - | 0.0% |
| 6411 - General Supplies | 9,147 | 2,918 | 11,903 | 11,000 | 22,100 | 11,100 | 100.9% |
| 6417 - Athletic Apparel | 15,078 | 11,743 | 10,488 | 10,000 | - | (10,000) | -100.0% |
| 6491 - Other Supplies & Materials | 1,215 | 863 | 994 | 700 | 900 | 200 | 28.6% |
| 6541 - Regular Equipment | - | 4,368 | 1,819 | 2,500 | - | (2,500) | -100.0% |
| 6319 - Other Professional Services | 1,850 | 1,822 | - | - | - | - | 0.0% |
| | 168,306 | 183,400 | 194,190 | 199,845 | 224,490 | 24,645 | 12.3% |
| 2546 - Security Services | | | | | | | |
| 6319 - Other Professional Services | - | - | 231 | 3,000 | 3,000 | - | 0.0% |
| 2551 - Contracted Transportation Services | | | | | | | |
| 6342 - Other Non-Route Transportation | - | - | 6,498 | 7,000 | 7,000 | - | 0.0% |
| Total - Athletics | 168,306 | 183,400 | 407,997 | 209,845 | 234,490 | 24,645 | 11.7% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

Summer School

1191 - Summer School

| | | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| 6131 - Supplemental Pay | 59,719 | 52,319 | 51,015 | 53,500 | 68,495 | 14,995 | 28.0% |
| 6211 - Teacher Retirement | 7,583 | 7,110 | 6,566 | 8,758 | 11,058 | 2,300 | 26.3% |
| 6221 - Non-Teacher Retirement | 253 | - | 376 | - | - | - | 0.0% |
| 6231 - OASDI | 461 | 204 | 387 | - | - | - | 0.0% |
| 6232 - Medicare | 865 | 759 | 740 | 777 | 994 | 217 | 27.9% |
| 6241 - Employee Insurance | 11 | - | - | - | - | - | 0.0% |
| 6319 - Other Professional Services | - | 675 | - | - | - | - | 0.0% |
| 6411 - General Supplies | 1,497 | 1,664 | 4,849 | 3,600 | 7,500 | 3,900 | 108.3% |
| | 70,388 | 62,730 | 63,933 | 66,635 | 88,047 | 21,412 | 32.1% |
| 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 | <u>70,446</u> | <u>62,730</u> | <u>63,933</u> | <u>66,635</u> | <u>88,047</u> | <u>21,412</u> | <u>32.1%</u> |

Parents As Teachers

3511 - Early Childhood Programs

| | | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 6151 - Classified Salaries | 60,845 | - | - | - | - | - | 0.0% |
| 6161 - Classified Salaries - Part-Time | - | 30,434 | 39,489 | 39,157 | 40,233 | 1,076 | 2.7% |
| 6181 - Overtime Pay | - | 211 | 59 | - | - | - | 0.0% |
| 6211 - Teacher Retirement | 3,281 | 3,424 | 1,932 | 6,459 | 2,722 | (3,737) | -57.9% |
| 6221 - Non-Teacher Retirement | 1,847 | - | 1,342 | 1,796 | 1,895 | 99 | 5.5% |
| 6231 - OASDI | 3,772 | 1,325 | 2,452 | 2,428 | 2,494 | 67 | 2.7% |
| 6232 - Medicare | 882 | 444 | 573 | 568 | 583 | 16 | 2.7% |
| 6241 - Employee Insurance | - | 97 | - | 7,194 | - | (7,194) | -100.0% |
| 6411 - General Supplies | 1,074 | 557 | 748 | 1,820 | 2,670 | 850 | 46.7% |
| | 71,700 | 36,492 | 46,595 | 59,421 | 50,597 | (8,823) | -14.8% |
| 3512 - Early Childhood Instruction | | | | | | | |
| Total - Parents As Teachers | <u>71,700</u> | <u>36,492</u> | <u>46,595</u> | <u>59,421</u> | <u>50,597</u> | <u>(8,823)</u> | <u>-14.8%</u> |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

Activities

1151 - High School

| | | | | | | | |
|------------------------------------|---|---|-----|-------|-------|-------|--------|
| 6319 - Other Professional Services | - | - | 688 | - | - | - | 0.0% |
| 6411 - General Supplies | - | - | - | 3,050 | 2,586 | (464) | -15.2% |
| | - | - | 688 | 3,050 | 2,586 | (464) | -15.2% |

1411 - Student Activities

| | | | | | | | |
|-------------------------------|----------------|----------------|---------------|----------------|----------------|--------------|-------|
| 6131 - Supplemental Pay | - | 50,250 | 48,675 | 55,800 | 60,113 | 4,313 | 7.7% |
| 6211 - Teacher Retirement | - | 6,516 | 6,975 | 8,091 | 9,565 | 1,474 | 18.2% |
| 6221 - Non-Teacher Retirement | - | 137 | 103 | - | - | - | 0.0% |
| 6231 - OASDI | - | 372 | 157 | - | - | - | 0.0% |
| 6232 - Medicare | - | 714 | 691 | 811 | 870 | 59 | 7.3% |
| 6241 - Employee Insurance | - | 699 | - | - | - | - | 0.0% |
| 6398 - Other Expenses | - | 2,000 | - | - | - | - | 0.0% |
| 6411 - General Supplies | 136,918 | 178,314 | - | 100,000 | 100,000 | - | 0.0% |
| | <u>136,918</u> | <u>239,002</u> | <u>56,600</u> | <u>164,702</u> | <u>170,548</u> | <u>5,846</u> | 3.5% |

| | | | | | | | |
|---------------------------|----------------|----------------|---------------|----------------|----------------|--------------|-------------|
| Total - Activities | 136,918 | 239,002 | 57,289 | 167,752 | 173,134 | 5,382 | 3.2% |
|---------------------------|----------------|----------------|---------------|----------------|----------------|--------------|-------------|

1211 - Gifted and Talented

| | | | | | | |
|------------------|---|---|-------|-------|-------|-----|
| 6431 - Textbooks | - | - | 1,431 | 3,056 | 3,500 | 444 |
|------------------|---|---|-------|-------|-------|-----|

1271 - Bilingual

| | | | | | | |
|------------------|---|---|---|-------|-------|---------|
| 6431 - Textbooks | - | - | - | 2,000 | 1,000 | (1,000) |
|------------------|---|---|---|-------|-------|---------|

2122 - Guidance Services

| | | | | | | |
|-------------------------------|------------|------------|------------|------------|------------|----------|
| 6131 - Supplemental Pay | 14,070 | 21,020 | 18,190 | 22,500 | 23,000 | 500 |
| 6151 - Classified Salaries | - | - | - | - | - | - |
| 6211 - Teacher Retirement | 1,857 | 2,758 | 2,306 | 3,263 | 3,335 | 72 |
| 6221 - Non-Teacher Retirement | 78 | 117 | 139 | - | - | - |
| 6231 - OASDI | 112 | 161 | 174 | - | - | - |
| 6232 - Medicare | <u>204</u> | <u>305</u> | <u>264</u> | <u>326</u> | <u>334</u> | <u>8</u> |
| 6241 - Employee Insurance | <u>104</u> | = | = | = | = | = |
| | 16,425 | 24,361 | 21,073 | 26,089 | 26,669 | 580 |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

2325 - Office of Asst. Superintendent Services

| | | | | | | | |
|--|---------|---------|-----------|---------|---------|---------|-------|
| 6111 - Certificated Salaries | 133,942 | 138,745 | - | - | - | - | 0.0% |
| 6112 - Certificated Administrator Salaries | - | - | 142,163 | 145,667 | 234,259 | 88,592 | 60.8% |
| 6151 - Classified Salaries | - | - | - | - | - | - | 0.0% |
| 6211 - Teacher Retirement | 19,922 | 20,681 | 21,249 | 21,832 | 35,930 | 14,098 | 64.6% |
| 6221 - Non-Teacher Retirement | - | - | - | - | - | - | 0.0% |
| 6231 - OASDI | - | - | - | - | - | - | 0.0% |
| 6232 - Medicare | 1,820 | 1,855 | 1,910 | 2,112 | 3,397 | 1,285 | 60.8% |
| 6241 - Employee Insurance | 7,308 | 7,817 | 8,386 | 11,500 | 18,037 | 6,537 | 56.8% |
| 6311 - Instructional Services | - | - | - | - | - | - | 0.0% |
| 6314 - Staff Services | 227 | 360 | - | 1,000 | 1,000 | - | 0.0% |
| 6343 - Travel | 3,677 | 3,539 | 3,107 | 4,000 | 4,000 | - | 0.0% |
| 6371 - Dues And Memberships | 497 | 584 | 801 | 700 | 1,000 | 300 | 42.9% |
| 6391 - Other Purchased Services | 38 | 40 | 451 | 1,000 | 1,000 | - | 0.0% |
| 6411 - General Supplies | 18 | - | - | 2,000 | 2,750 | 750 | 37.5% |
| 6416 - Miscellaneous Supplies | 119 | 294 | - | - | - | - | 0.0% |
| 6414 - Meeting Supplies | = | = | <u>96</u> | = | = | = | 0.0% |
| | 167,570 | 173,915 | 178,163 | 189,810 | 301,372 | 111,562 | 58.8% |

2641 - Staff Services

| | | | | | | | |
|--|---------|------------|------------|---------|---------|--------|--------|
| 6151 - Classified Salaries | 113,186 | 132,436 | 118,455 | 122,614 | 125,823 | 3,209 | 2.6% |
| 6171 - Classified Unused Leave/Severance Pay | 4,311 | 4,189 | - | - | - | - | 0.0% |
| 6181 - Overtime Pay | - | 853 | 409 | 319 | 719 | 400 | 125.1% |
| 6221 - Non-Teacher Retirement | 8,512 | 10,352 | 9,493 | 9,869 | 10,812 | 943 | 9.6% |
| 6231 - OASDI | 7,250 | 8,518 | 7,342 | 7,645 | 7,846 | 201 | 2.6% |
| 6232 - Medicare | 1,696 | 1,992 | 1,717 | 1,788 | 1,834 | 47 | 2.6% |
| 6241 - Employee Insurance | 10,974 | 17,710 | 19,752 | 21,637 | 23,400 | 1,763 | 8.1% |
| 6311 - Instructional Services | - | - | - | - | - | - | 0.0% |
| 6316 - Technology Related Services | 3,171 | 2,229 | 2,674 | - | - | - | 0.0% |
| 6319 - Other Professional Services | 3,241 | 5,107 | - | 3,500 | 18,500 | 15,000 | 428.6% |
| 6362 - Advertising | 1,508 | 2,211 | - | 1,500 | 1,500 | - | 0.0% |
| 6391 - Other Purchased Services | 2,912 | 1,643 | 9,508 | 5,750 | 9,000 | 3,250 | 56.5% |
| 6416 - Miscellaneous Supplies | = | <u>980</u> | <u>599</u> | = | = | = | 0.0% |
| | 156,762 | 188,219 | 169,949 | 174,623 | 199,435 | 24,812 | 14.2% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

3711 - Non-Public Schools Services

| | | | | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------|
| 6319 - Other Professional Services | - | - | 3,890 | 2,385 | - | (2,385) | -100.0% |
| Total - Assistant Superintendent | <u>340,756</u> | <u>386,495</u> | <u>374,506</u> | <u>397,963</u> | <u>531,976</u> | <u>134,013</u> | 33.7% |

Professional Development

2213 - Instructional Staff Training Services

| | | | | | | | |
|-------------------------------------|--------------|--------------|--------------|---------------|---------------|--------------|--------|
| 6131 - Supplemental Pay | 8,628 | 15,467 | 4,391 | 26,580 | 27,311 | 731 | 2.8% |
| 6211 - Teacher Retirement | 2,069 | 2,121 | 637 | 3,854 | 3,960 | 106 | 2.8% |
| 6221 - Non-Teacher Retirement | 6 | 43 | - | - | - | - | 0.0% |
| 6231 - OASDI | 16 | 78 | - | - | - | - | 0.0% |
| 6232 - Medicare | 136 | 225 | 64 | 385 | 396 | 11 | 2.9% |
| 6312 - Program Improvement Services | 12,259 | 3,260 | 10,622 | 17,894 | 53,500 | 35,606 | 199.0% |
| 6319 - Other Professional Services | 25,695 | 19,382 | 67,075 | 56,655 | 82,297 | 25,642 | 45.3% |
| 6343 - Travel | 16,604 | 45,176 | 44,859 | 89,100 | 59,650 | (29,450) | -33.1% |
| 6371 - Dues And Memberships | 3,500 | 3,729 | 3,841 | 8,000 | 12,000 | 4,000 | 50.0% |
| 6391 - Other Purchased Services | 7,998 | 4,712 | 6,296 | 11,500 | 24,500 | 13,000 | 113.0% |
| 6411 - General Supplies | <u>2,094</u> | <u>1,987</u> | <u>1,904</u> | <u>11,300</u> | <u>16,250</u> | <u>4,950</u> | 43.8% |
| | 79,004 | 96,179 | 139,689 | 225,269 | 279,864 | 54,595 | 24.2% |

2214 - Professional Development

| | | | | | | | |
|---------------|--------|--------|--------|--------|---|----------|---------|
| 6343 - Travel | 10,160 | 10,145 | 10,879 | 13,000 | - | (13,000) | -100.0% |
| | 10,160 | 10,145 | 10,879 | 13,000 | - | (13,000) | -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 | - | - | 5,856 | 8,700 | 9,810 | 1,110 | 12.8% |
| 6343 - Travel | = | = | <u>5,386</u> | <u>11,000</u> | <u>18,550</u> | <u>7,550</u> | 68.6% |
| | - | - | 11,242 | 19,700 | 28,360 | 8,660 | 44.0% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

Total - Professional Development

95,861 116,365 161,809 257,969 308,224 50,255 19.5%

Curriculum Development

2212 - Instruction & Curriculum Services

| | | | | | | | |
|--|-----------|---------|---------|--------------|--------------|--------|--------|
| 6131 - Supplemental Pay | 17,044 | 19,144 | 26,994 | 66,450 | 99,300 | 32,850 | 49.4% |
| 6161 - Classified Salaries - Part-Time | - | - | - | - | - | - | 0.0% |
| 6211 - Teacher Retirement | 2,442 | 2,776 | 3,914 | 9,635 | 13,094 | 3,459 | 35.9% |
| 6221 - Non-Teacher Retirement | <u>10</u> | = | = | = | = | = | 0.0% |
| 6231 - OASDI | 19 | - | - | - | - | - | 0.0% |
| 6232 - Medicare | 247 | 278 | 391 | 964 | 1,309 | 345 | 35.8% |
| 6241 - Employee Insurance | - | - | - | - | - | - | 0.0% |
| 6312 - Program Improvement Services | 5,040 | 1,515 | 3,795 | 8,000 | 49,000 | 41,000 | 512.5% |
| 6314 - Staff Services | = | = | = | <u>2,000</u> | <u>2,000</u> | = | 0.0% |
| 6319 - Other Professional Services | 27,600 | 27,600 | 27,600 | 15,000 | 15,000 | - | 0.0% |
| 6391 - Other Purchased Services | 10,390 | 3,795 | 3,000 | 4,000 | 4,000 | - | 0.0% |
| 6411 - General Supplies | - | - | - | 1,500 | 2,750 | 1,250 | 83.3% |
| 6413 - Supplies | 569 | 39 | - | - | - | - | 0.0% |
| 6416 - Miscellaneous Supplies | 535 | 9 | 2,723 | - | - | - | 0.0% |
| 6430 - Professional Publications | - | 59,758 | 64,880 | - | - | - | 0.0% |
| 6431 - Textbooks | 27,815 | - | - | - | - | - | 0.0% |
| | 91,711 | 114,913 | 133,297 | 107,549 | 186,453 | 78,904 | 73.4% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

2213 - Instructional Staff Training Services

| | | | | | | | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|---------|
| 6131 - Supplemental Pay | 3,940 | 5,898 | 5,629 | 8,000 | 8,220 | 220 | 2.8% |
| 6211 - Teacher Retirement | 571 | 728 | 816 | 1,160 | 1,192 | 32 | 2.8% |
| 6231 - OASDI | - | 54 | - | - | - | - | 0.0% |
| 6232 - Medicare | 57 | 86 | 82 | 116 | 119 | 3 | 2.6% |
| 6312 - Program Improvement Services | - | - | - | - | - | - | 0.0% |
| 6319 - Other Professional Services | 15,476 | 36,805 | 16,681 | 43,351 | 42,117 | (1,234) | -2.8% |
| 6371 - Dues And Memberships | 3,000 | - | - | - | - | - | 0.0% |
| 6411 - General Supplies | - | 3,568 | 1,377 | 2,331 | - | (2,331) | -100.0% |
| | 23,045 | 47,138 | 24,585 | 54,958 | 51,648 | (3,310) | -6.0% |
| | | | | | | | |
| Total - Curriculum Development | <u>114,756</u> | <u>162,052</u> | <u>157,881</u> | <u>162,507</u> | <u>238,101</u> | <u>75,594</u> | 46.5% |

Assessment

| | | | | | | | |
|--|---------|---------|---------|---------|---------|--------|-------|
| 6111 - Certificated Salaries | 70,000 | 72,548 | - | - | - | - | 0.0% |
| 6112 - Certificated Administrator Salaries | - | - | 74,652 | 76,892 | 79,007 | 2,115 | 2.8% |
| 6211 - Teacher Retirement | 10,940 | 11,373 | 11,750 | 12,149 | 12,582 | 433 | 3.6% |
| 6232 - Medicare | 930 | 961 | 985 | 1,115 | 1,144 | 29 | 2.6% |
| 6241 - Employee Insurance | 5,513 | 5,951 | 6,450 | 7,244 | 7,830 | 586 | 8.1% |
| 6391 - Other Purchased Services | 269 | 2,402 | 372 | 2,499 | 2,569 | 70 | 2.8% |
| 6411 - General Supplies | 53,443 | 23,763 | 51,697 | 64,733 | 76,854 | 12,121 | 18.7% |
| | 141,093 | 116,998 | 145,905 | 164,632 | 179,986 | 15,354 | 9.3% |
| | | | | | | | |
| Total - Assessment | 141,093 | 116,998 | 145,905 | 164,632 | 179,986 | 15,354 | 9.3% |

| | 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---|----------------|----------------|----------------|----------------|----------------|--------------|---------|
| | Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |
| Student Services | | | | | | | |
| <u>2122 - Guidance Services</u> | | | | | | | |
| 6151 - Classified Salaries | 94,790 | 98,240 | 100,696 | 103,213 | 105,794 | 2,581 | 2.5% |
| 6211 - Teacher Retirement | - | - | - | - | - | - | 0.0% |
| 6221 - Non-Teacher Retirement | 6,876 | 7,143 | 7,345 | 7,550 | 7,790 | 240 | 3.2% |
| 6231 - OASDI | 5,885 | 6,099 | 6,259 | 6,399 | 6,559 | 160 | 2.5% |
| 6232 - Medicare | 1,376 | 1,426 | 1,464 | 1,497 | 1,534 | 37 | 2.5% |
| 6241 - Employee Insurance | 5,535 | 5,974 | 6,473 | 7,268 | 7,851 | 584 | 8.0% |
| 6313 - Pupil Services | - | - | 5,069 | 5,000 | 5,000 | - | 0.0% |
| 6316 - Technology Related Services | - | - | 1,527 | 2,500 | 5,000 | 2,500 | 100.0% |
| 6391 - Other Purchased Services | 2,011 | 1,748 | - | - | - | - | 0.0% |
| | 116,474 | 120,631 | 128,834 | 133,427 | 139,529 | 6,102 | 4.6% |
| 2529 - Other Fiscal Services | | | | | | | |
| 6371 - Dues And Memberships | - | - | 611 | 1,400 | 1,400 | - | 0.0% |
| Total - Student Services | 116,474 | 120,631 | 129,445 | 134,827 | 140,929 | 6,102 | 4.5% |
| Social Workers | | | | | | | |
| 2113 - Social Work Services | | | | | | | |
| 6151 - Classified Salaries | 35,155 | 44,839 | 47,018 | 51,664 | 45,260 | (6,404) | -12.4% |
| <u>6221 - Non-Teacher Retirement</u> | 2,732 | 3,484 | 3,649 | 4,014 | 3,638 | (376) | -9.4% |
| 6231 - OASDI | 2,323 | 2,780 | 2,915 | 3,203 | 2,806 | (397) | -12.4% |
| 6232 - Medicare | 510 | 650 | 682 | 749 | 656 | (93) | -12.4% |
| 6241 - Employee Insurance | 4,668 | 5,983 | 6,216 | 7,221 | 7,803 | 582 | 8.1% |
| Total - Social Workers | 45,389 | 57,736 | 60,481 | 66,851 | 60,163 | (6,688) | -10.0% |
| Nurses | | | | | | | |
| <u>2134 - Nursing Services</u> | | | | | | | |
| 6151 - Classified Salaries | 128,255 | 127,407 | 135,513 | 138,706 | 142,521 | 3,193 | 2.4% |
| 6221 - Non-Teacher Retirement | 9,928 | 9,947 | 10,751 | 10,925 | 11,376 | 174 | 1.6% |
| 6231 - OASDI | 7,299 | 7,149 | 7,687 | 8,600 | 8,836 | 913 | 11.9% |
| 6232 - Medicare | 1,707 | 1,672 | 1,798 | 2,011 | 2,067 | 214 | 11.9% |
| 6241 - Employee Insurance | 16,579 | 16,748 | 19,457 | 21,649 | 22,813 | 2,192 | 11.3% |
| 6311 - Instructional Services | 6,693 | 14,443 | - | - | - | - | 0.0% |
| 6319 - Other Professional Services | 3,000 | 3,000 | 3,000 | 3,000 | 41,500 | - | 0.0% |
| 6411 - General Supplies | 3,311 | 3,044 | 2,880 | 3,250 | 13,335 | 370 | 12.9% |
| 6541 - Regular Equipment | - | 598 | 716 | 350 | - | (366) | -51.1% |
| | <u>176,772</u> | <u>184,009</u> | <u>183,676</u> | <u>188,492</u> | <u>242,448</u> | <u>4,815</u> | 2.6% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

2544 - Care and Upkeep of Equipment Services

| | | | | | | | |
|------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|--------------|
| 6332 - Repairs & Maintenance | - | - | - | 650 | 350 | (300) | -46.2% |
| Total - Nurses | 176,772 | 184,009 | 183,676 | 189,142 | 242,798 | 53,657 | 28.4% |

Business Office

1911 - Tuition to Other District

| | | | | | | | |
|-------------------------------|---|--------|---|---|---|---|------|
| 6311 - Instructional Services | - | 21,072 | - | - | - | - | 0.0% |
|-------------------------------|---|--------|---|---|---|---|------|

1931 - Tuition for Special Education

| | | | | | | | |
|-------------------------------|-------|--------|--------|--------|--------|---|------|
| 6311 - Instructional Services | 3,613 | 27,736 | 35,318 | 25,000 | 25,000 | - | 0.0% |
|-------------------------------|-------|--------|--------|--------|--------|---|------|

1941 - Contracted Educational Services

| | | | | | | | |
|-------------------------------|--------|---|---|---|---|---|------|
| 6311 - Instructional Services | 23,609 | - | - | - | - | - | 0.0% |
|-------------------------------|--------|---|---|---|---|---|------|

2311 - Board of Education

| | | | | | | | |
|------------------------------------|--------------|--------------|--------------|---------------|--------------|----------------|--------|
| 6315 - Audit Services | 14,147 | 14,000 | 14,700 | 15,000 | 15,000 | - | 0.0% |
| 6316 - Technology Related Services | - | - | - | 1,000 | 1,000 | - | 0.0% |
| 6352 - Liability Insurance | 73,122 | 76,536 | 78,815 | 80,690 | 81,000 | 310 | 0.4% |
| 6353 - Fidelity Bond Premiums | 90 | 93 | 92 | 320 | 100 | (220) | -68.8% |
| 6371 - Dues And Memberships | <u>6,659</u> | <u>6,994</u> | <u>7,272</u> | <u>11,000</u> | <u>8,000</u> | <u>(3,000)</u> | -27.3% |
| | 94,018 | 97,623 | 100,879 | 108,010 | 105,100 | (2,910) | -2.7% |

2521 - Fiscal Services

| | | | | | | | |
|--|---------|---------|---------|---------|---------|----------|--------|
| 6112 - Certificated Administrator Salaries | - | - | 56,375 | 57,785 | 63,365 | 5,580 | 9.7% |
| 6151 - Classified Salaries | 177,698 | 164,450 | 178,714 | - | - | - | 0.0% |
| 6181 - Overtime Pay | - | 1,085 | 1,290 | 750 | 771 | 21 | 2.8% |
| 6211 - Teacher Retirement | - | - | 8,637 | 8,879 | 9,751 | 872 | 9.8% |
| 6221 - Non-Teacher Retirement | 13,021 | 12,535 | 13,661 | 14,084 | 586 | (13,498) | -95.8% |
| 6231 - OASDI | 10,353 | 9,500 | 10,336 | 11,456 | 48 | (11,408) | -99.6% |
| 6232 - Medicare | 2,421 | 2,222 | 3,235 | 3,517 | 930 | (2,588) | -73.6% |
| 6241 - Employee Insurance | 14,212 | 17,528 | 22,550 | 25,331 | 3,934 | (21,397) | -84.5% |
| 6261 - Workers' Compensation Insurance | 83,927 | 101,858 | 99,355 | 114,959 | 82,000 | (32,959) | -28.7% |
| 6271 - Unemployment Compensation | 8,418 | 21,428 | 6,697 | 20,000 | 20,000 | - | 0.0% |
| 6319 - Other Professional Services | 80,365 | 66,603 | 9,931 | 3,500 | 5,000 | 1,500 | 42.9% |
| 6343 - Travel | 1,282 | 2,944 | 10,004 | 11,000 | 10,000 | (1,000) | -9.1% |
| 6359 - Judgments & Settlements | 1,635 | - | 4,551 | - | 2,000 | 2,000 | |
| 6364 - Telephone | 4,820 | 5,255 | 4,309 | - | - | - | 0.0% |
| 6371 - Dues And Memberships | 630 | - | 523 | - | 1,000 | 1,000 | |
| 6391 - Other Purchased Services | 622 | 619 | 1,407 | 25,986 | 132,000 | 106,014 | 408.0% |
| 6393 - Contracted Labor Services | - | - | 1,025 | - | - | - | 0.0% |

| | 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---|----------------|----------------|----------------|----------------|----------------|---------------|-------------|
| | Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |
| 6398 - Other Expenses | 29,327 | - | - | - | - | - | 0.0% |
| 6411 - General Supplies | <u>6,124</u> | <u>6,692</u> | <u>6,360</u> | <u>7,000</u> | <u>7,500</u> | <u>500</u> | 7.1% |
| | 434,855 | 412,721 | 438,961 | 304,246 | 338,884 | 34,638 | 11.4% |
| Total - Business Office | 556,095 | 559,151 | 575,159 | 437,256 | 468,984 | 31,727 | 7.3% |
| Technology | | | | | | | |
| <u>1111 - Elementary</u> | | | | | | | |
| 6411 - General Supplies | 86,993 | 50,675 | 16,728 | 29,090 | 56,766 | 27,676 | 95.1% |
| 6543 - Technology Equipment | = | <u>65,346</u> | = | = | <u>62,000</u> | <u>62,000</u> | |
| | 86,993 | 116,021 | 16,728 | 29,090 | 118,766 | 89,676 | 308.3% |
| <u>1131 - Middle School</u> | | | | | | | |
| 6411 - General Supplies | 27,143 | 31,373 | 30,879 | 32,808 | 47,560 | 14,752 | 45.0% |
| <u>1151 - High School</u> | | | | | | | |
| 6411 - General Supplies | 35,998 | 54,437 | 67,471 | 52,749 | 81,540 | 28,791 | 54.6% |
| <u>2331 - Administrative Technology Services</u> | | | | | | | |
| 6112 - Certificated Administrator Salaries | - | - | 56,375 | 57,785 | 63,365 | 5,580 | 9.7% |
| 6211 - Teacher Retirement | - | - | 8,637 | 8,879 | 9,751 | 872 | 9.8% |
| 6232 - Medicare | - | - | 818 | 838 | 919 | 81 | 9.7% |
| 6241 - Employee Insurance | = | = | <u>3,242</u> | <u>3,639</u> | <u>3,934</u> | <u>295</u> | 8.1% |
| | - | - | 69,072 | 71,140 | 77,969 | 6,829 | 9.6% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

2661 - Data Processing Services

| | | | | | | | |
|--|---------|---------|---------|---------|---------|----------|--------|
| 6111 - Certificated Salaries | 92,314 | 110,000 | - | - | - | - | 0.0% |
| 6151 - Classified Salaries | 258,141 | 266,121 | 272,962 | 281,021 | 288,022 | 7,001 | 2.5% |
| 6161 - Classified Salaries - Part-Time | 1,409 | 2,835 | 7,121 | 6,000 | 6,165 | 165 | 2.8% |
| 6181 - Overtime Pay | - | 1,561 | 2,028 | 1,500 | 1,541 | 41 | 2.7% |
| 6211 - Teacher Retirement | 14,176 | 16,803 | - | - | - | - | 0.0% |
| 6221 - Non-Teacher Retirement | 19,560 | 20,381 | 21,053 | 21,731 | 23,062 | 1,331 | 6.1% |
| 6231 - OASDI | 16,059 | 16,752 | 17,472 | 17,888 | 18,335 | 447 | 2.5% |
| 6232 - Medicare | 5,095 | 5,514 | 4,086 | 4,184 | 4,287 | 104 | 2.5% |
| 6241 - Employee Insurance | 32,756 | 35,652 | 32,156 | 36,124 | 39,062 | 2,939 | 8.1% |
| 6312 - Program Improvement Services | 500 | - | - | - | - | - | 0.0% |
| 6332 - Repairs & Maintenance | 8,109 | 3,500 | 2,221 | 5,000 | 2,500 | (2,500) | -50.0% |
| 6343 - Travel | 10,014 | 7,226 | 5,141 | 7,500 | 7,500 | - | 0.0% |
| 6352 - Liability Insurance | 2,000 | - | - | - | - | - | 0.0% |
| 6364 - Telephone | 102,496 | 97,926 | 109,012 | - | - | - | 0.0% |
| 6371 - Dues And Memberships | 176,532 | 166,194 | 168,923 | - | - | - | 0.0% |
| 6412 - Supplies - Technology Related | 21,534 | 2,026 | 10,080 | 17,918 | 9,000 | (8,918) | -49.8% |
| 6415 - Custodial Supplies | 9,436 | - | - | - | - | - | 0.0% |
| 6541 - Regular Equipment | 217,532 | 196,085 | 142,032 | - | - | - | 0.0% |
| 6543 - Technology Equipment | 5,197 | 5,378 | - | 160,823 | 62,000 | (98,823) | -61.4% |
| | 992,860 | 953,954 | 794,289 | 559,689 | 461,475 | (98,213) | -17.5% |

3711 - Non-Public Schools Services

| | | | | | | | |
|-------------------------------------|-------|---|---|---|---|---|------|
| 6312 - Program Improvement Services | 1,602 | - | - | - | - | - | 0.0% |
|-------------------------------------|-------|---|---|---|---|---|------|

4051 - Const. and Improvement Svcs

| | | | | | | | |
|------------------|---|---|--------|--------|--------|--------|--------|
| 6521 - Buildings | - | - | 14,994 | 37,724 | 10,120 | 22,730 | 151.6% |
|------------------|---|---|--------|--------|--------|--------|--------|

| | | | | | | | |
|---------------------------|------------------|------------------|----------------|----------------|----------------|---------------|------|
| Total - Technology | <u>1,144,594</u> | <u>1,155,784</u> | <u>993,434</u> | <u>783,199</u> | <u>797,430</u> | <u>64,565</u> | 6.5% |
|---------------------------|------------------|------------------|----------------|----------------|----------------|---------------|------|

| | 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|--|------------------|------------------|-------------------|------------------|------------------|------------------|---------------|
| | Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |
| Debt | | | | | | | |
| <u>5111 - Principal - Bond Indebtedness</u> | | | | | | | |
| 6611 - Principal - General Obligation Bonds | 7,070,000 | 2,120,000 | 11,009,981 | 3,425,000 | 2,720,000 | (705,000) | -20.6% |
| <u>5131 - Principal - Lease Purchase Agreements</u> | | | | | | | |
| 6613 - Principal - Lease Purchase Agreements | 20,000 | 235,000 | 240,000 | 250,000 | 255,000 | 5,000 | 2.0% |
| <u>5211 - Interest - Bond Indebtedness</u> | | | | | | | |
| 6621 - Interest - General Obligation Bonds | 1,410,773 | 1,234,106 | 1,717,406 | 990,938 | 892,444 | (98,494) | -9.9% |
| <u>5221 - Interest - Short Term Loan</u> | | | | | | | |
| 6622 - Interest - Short Term Loans | 1,911 | 3 | - | - | - | - | 0.0% |
| <u>5231 - Interest - Lease Purchase Agreements</u> | | | | | | | |
| 6623 - Interest - Lease Purchase Agreements | 20,306 | 84,758 | 88,493 | 81,081 | 73,300 | (7,781) | -9.6% |
| <u>5311 - Fees - Bonded Indebtedness</u> | | | | | | | |
| 6631 - Fees - General Obligation Bonds | 82,266 | 2,503 | 134,967 | 3,175 | 5,000 | 1,825 | 57.5% |
| 6632 - Fees - Short Term Loans | = | = | = | = | = | = | 0.0% |
| | 82,266 | 2,503 | 134,967 | 3,175 | 5,000 | 1,825 | 57.5% |
| <u>5321 - Fees - Short Term Loan</u> | | | | | | | |
| 6632 - Fees - Short Term Loans | 260 | 260 | - | - | - | - | 0.0% |
| <u>5331 - Fees - Lease Purchase Agreements</u> | | | | | | | |
| 6633 - Fees - Lease Purchase Agreements | 77,158 | - | 3,350 | 3,000 | 4,000 | 1,000 | 33.3% |
| Total - Debt | 8,682,674 | 3,676,630 | 13,194,197 | 4,753,194 | 3,949,744 | (803,450) | -16.9% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

Food Service

2561 - Food Services

| | | | | | | | |
|-------------------------------|---|---|--------------|--------------|--------------|------------|------|
| 6151 - Classified Salaries | - | - | 51,746 | 53,040 | 54,498 | 1,458 | 2.7% |
| 6221 - Non-Teacher Retirement | - | - | 3,989 | 4,109 | 4,272 | 163 | 4.0% |
| 6231 - OASDI | - | - | 3,183 | 3,288 | 3,379 | 90 | 2.7% |
| 6232 - Medicare | - | - | 744 | 769 | 790 | 21 | 2.7% |
| 6241 - Employee Insurance | = | = | <u>6,450</u> | <u>7,222</u> | <u>7,810</u> | <u>588</u> | 8.1% |
| | - | - | 66,112 | 68,428 | 70,749 | 2,321 | 3.4% |

2562 - Food Preparation and Dispensing Services

| | | | | | | | |
|--|---------|---------|---------|---------|---------|----------|--------|
| 6151 - Classified Salaries | 257,826 | 189,479 | 119,856 | 124,247 | 85,249 | (38,998) | -31.4% |
| 6161 - Classified Salaries - Part-Time | - | 52,962 | 73,787 | 109,222 | 126,910 | 17,688 | 16.2% |
| 6171 - Classified Unused Leave/Severance Pay | - | 4,117 | 2,621 | - | - | - | 0.0% |
| 6181 - Overtime Pay | - | 5,028 | 7,619 | 3,000 | 3,084 | 84 | 2.8% |
| 6221 - Non-Teacher Retirement | 19,148 | 18,717 | 15,167 | 21,446 | 22,525 | 1,079 | 5.0% |
| 6231 - OASDI | 15,726 | 15,506 | 12,512 | 14,661 | 13,346 | (1,315) | -9.0% |
| 6232 - Medicare | 3,745 | 3,627 | 2,926 | 3,431 | 3,122 | (310) | -9.0% |
| 6241 - Employee Insurance | 27,380 | 28,581 | 25,858 | 35,985 | 7,766 | (28,219) | -78.4% |
| 6319 - Other Professional Services | 218 | 652 | 594 | 624 | 600 | (24) | -3.8% |
| 6332 - Repairs & Maintenance | 12,205 | 14,709 | 12,858 | 12,000 | 12,000 | - | 0.0% |
| 6334 - Rental - Equipment | 1,075 | 1,194 | - | - | - | - | 0.0% |
| 6371 - Dues And Memberships | 247 | 52 | 548 | 360 | 387 | 27 | 7.5% |
| 6391 - Other Purchased Services | 17,295 | 50,944 | 27,201 | 25,650 | 38,600 | 12,950 | 50.5% |
| 6411 - General Supplies | - | 469 | - | 26,220 | 63,850 | 37,630 | 143.5% |
| 6416 - Miscellaneous Supplies | 15,447 | 24,505 | 16,365 | - | - | - | 0.0% |
| 6471 - Food Supplies | 280,230 | 276,668 | 274,746 | 305,500 | 315,600 | 10,100 | 3.3% |
| 6541 - Regular Equipment | 11,055 | 44,757 | - | 5,780 | 27,000 | 21,220 | 367.1% |
| | 661,596 | 731,966 | 592,660 | 688,127 | 720,039 | 31,912 | 4.6% |

| | | | | | | | |
|-----------------------------|---------|---------|---------|---------|---------|--------|------|
| Total - Food Service | 661,596 | 731,966 | 658,771 | 756,555 | 790,787 | 34,233 | 4.5% |
|-----------------------------|---------|---------|---------|---------|---------|--------|------|

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

Building And Grounds

1111 - Elementary

| | | | | | | | |
|------------------------------------|---|---|--------------|--------------|--------------|------------|-------|
| 6319 - Other Professional Services | - | - | - | - | - | - | 0.0% |
| 6411 - General Supplies | = | = | <u>3,462</u> | <u>4,000</u> | <u>4,850</u> | <u>850</u> | 21.3% |
| | - | - | 3,462 | 4,000 | 4,850 | 850 | 21.3% |

1131 - Middle School

| | | | | | | | |
|------------------------------------|---|---|--------------|--------------|--------------|--------------|--------|
| 6319 - Other Professional Services | - | - | 326 | - | - | - | 0.0% |
| 6411 - General Supplies | = | = | <u>2,080</u> | <u>2,000</u> | <u>1,750</u> | <u>(250)</u> | -12.5% |
| | - | - | 2,406 | 2,000 | 1,750 | (250) | -12.5% |

1151 - High School

| | | | | | | | |
|------------------------------------|---|---|------------|------------|------------|------------|--------|
| 6319 - Other Professional Services | - | - | - | - | - | - | 0.0% |
| 6411 - General Supplies | = | = | <u>236</u> | <u>500</u> | <u>500</u> | <u>264</u> | 112.1% |
| | - | - | 236 | 500 | 500 | 264 | 112.1% |

2541 - Operation of Plant Services

| | | | | | | | |
|--|---------|----------------|----------------|----------------|----------------|---------------|---------|
| 6112 - Certificated Administrator Salaries | - | - | 68,261 | 69,968 | 71,717 | 1,749 | 2.5% |
| 6151 - Classified Salaries | 110,846 | 101,478 | 35,762 | 36,932 | 37,793 | 861 | 2.3% |
| 6161 - Classified Salaries - Part-Time | - | 1,816 | - | - | - | - | 0.0% |
| 6181 - Overtime Pay | - | 345 | 52 | 300 | 150 | (150) | -50.0% |
| 6221 - Non-Teacher Retirement | 7,471 | 7,770 | 7,989 | 8,294 | 9,121 | 827 | 10.0% |
| 6231 - OASDI | 6,496 | 6,078 | 6,119 | 6,647 | 6,799 | 152 | 2.3% |
| 6232 - Medicare | 1,519 | 1,421 | 1,431 | 1,554 | 1,590 | 36 | 2.3% |
| 6241 - Employee Insurance | 10,675 | 11,535 | 12,858 | 14,444 | 15,620 | 1,176 | 8.1% |
| 6312 - Program Improvement Services | 285 | 2,900 | 3,672 | - | - | - | 0.0% |
| 6319 - Other Professional Services | 24,224 | 29,335 | - | 250 | 4,000 | 3,750 | 1500.0% |
| 6330 - Roof Repairs | - | - | - | - | - | - | 0.0% |
| 6343 - Travel | 1,602 | - | 5 | - | 2,000 | 2,000 | |
| 6344 - Retreat | 3,533 | 309 | 741 | - | - | - | 0.0% |
| 6351 - Property Insurance | 70,128 | 73,313 | 78,814 | - | - | - | 0.0% |
| 6364 - Telephone | - | - | - | - | - | - | 0.0% |
| 6392 - Other Services | 1,032 | 2,826 | 2,365 | - | - | - | 0.0% |
| 6413 - Supplies | - | - | - | - | - | - | 0.0% |
| 6417 - Athletic Apparel | 547 | 3,132 | 2,089 | - | - | - | 0.0% |
| 6419 - Contingency (Supplies) | 3,621 | 1,484 | 1,418 | - | - | - | 0.0% |
| | 241,978 | <u>243,743</u> | <u>221,575</u> | <u>138,390</u> | <u>148,790</u> | <u>10,401</u> | 7.5% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ |
|---------|---------|--------|--------|--------|-------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) |

2546 - Security Services

| | | | | | | |
|--|---------|---------|---------------|---------------|---------------|---------------|
| 6161 - Classified Salaries - Part-Time | - | - | 4,272 | 9,298 | 9,556 | 258 |
| 6231 - OASDI | - | - | 265 | 576 | 592 | 16 |
| 6232 - Medicare | - | - | 62 | 135 | 139 | 4 |
| 6319 - Other Professional Services | = | = | <u>32,812</u> | <u>25,000</u> | <u>35,000</u> | <u>10,000</u> |
| | - | - | 37,411 | 35,009 | 45,287 | 10,278 |
| Total - Building And Grounds | 241,978 | 243,743 | 265,090 | 179,899 | 201,177 | 21,543 |

Maintenance

| | | | | | | |
|---|---------|---------|--------|-----|-----|-----|
| 2541 - Operation of Plant Services | | | | | | |
| 6151 - Classified Salaries | 267,776 | 204,399 | - | - | - | - |
| 6161 - Classified Salaries - Part-Time | 29,404 | 34,915 | - | - | - | - |
| 6171 - Classified Unused Leave/Severance Pay | - | 7,167 | - | - | - | - |
| 6181 - Overtime Pay | - | 15,204 | - | - | - | - |
| 6211 - Teacher Retirement | 143 | - | - | - | - | - |
| 6221 - Non-Teacher Retirement | 21,280 | 19,348 | - | - | - | - |
| 6231 - OASDI | 17,403 | 15,434 | - | - | - | - |
| 6232 - Medicare | 4,084 | 3,607 | - | - | - | - |
| 6241 - Employee Insurance | 34,168 | 33,347 | - | - | - | - |
| 6316 - Technology Related Services | 8,709 | 5,738 | - | - | - | - |
| 6319 - Other Professional Services | - | - | - | - | - | - |
| 6330 - Roof Repairs | 325 | 11,640 | - | - | - | - |
| 6331 - Cleaning Services | 16,446 | 32,432 | - | - | - | - |
| 6332 - Repairs & Maintenance | 97,106 | 95,758 | 5,058 | - | - | - |
| 6333 - Rental - Land & Building | 7,312 | 3,965 | - | - | - | - |
| 6338 - Rental - Technology | 3,652 | - | - | - | - | - |
| 6339 - Other Property Services | 7,332 | 8,167 | - | - | - | - |
| 6391 - Other Purchased Services | 457 | 1,525 | - | - | - | - |
| 6393 - Contracted Labor Services | 8,633 | 1,200 | 1,423 | 250 | 750 | 500 |
| 6411 - General Supplies | 16,038 | 22,263 | - | - | - | - |
| 6413 - Supplies | 26,296 | 31,467 | 34,384 | - | - | - |
| 6415 - Custodial Supplies | 27,023 | 22,909 | - | - | - | - |
| 6416 - Miscellaneous Supplies | 16,636 | 10,075 | 7,727 | - | - | - |
| 6521 - Buildings | 141,965 | - | - | - | - | - |
| 6241 - Employee Insurance | 107,322 | 125,934 | - | - | - | - |
| 6551 - Vehicles | - | 39,126 | - | - | - | - |
| | 859,510 | 745,619 | 48,592 | 250 | 750 | 500 |

| | 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---|----------------|----------------|----------------|----------------|----------------|-----------------|---------|
| | Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |
| 2542 - Care and Upkeep of Buildings Services | | | | | | | |
| 6151 - Classified Salaries | - | - | 14,122 | 20,358 | 48,280 | 27,922 | 137.2% |
| 6161 - Classified Salaries - Part-Time | - | - | 32,594 | 39,853 | 3,596 | (36,257) | -91.0% |
| 6181 - Overtime Pay | - | - | 3,567 | 500 | 5,652 | 5,152 | 1030.4% |
| 6221 - Non-Teacher Retirement | - | - | 3,837 | 5,090 | 5,698 | 608 | 12.0% |
| 6231 - OASDI | - | - | 3,079 | 4,074 | 3,567 | (507) | -12.4% |
| 6232 - Medicare | - | - | 720 | 953 | 833 | (120) | -12.6% |
| 6241 - Employee Insurance | - | - | 9,603 | 12,606 | 13,630 | 1,024 | 8.1% |
| 6316 - Technology Related Services | - | - | 5,935 | - | - | - | 0.0% |
| 6332 - Repairs & Maintenance | - | - | 82,190 | 70,850 | 100,500 | 29,650 | 41.8% |
| 6391 - Other Purchased Services | - | - | 706 | 2,180 | 1,500 | (680) | -31.2% |
| 6415 - Custodial Supplies | - | - | 41,565 | - | - | - | 0.0% |
| 6521 - Buildings | - | - | 85,000 | 212,000 | - | (212,000) | -100.0% |
| 6541 - Regular Equipment | = | = | <u>149,634</u> | <u>184,171</u> | <u>134,806</u> | <u>(49,365)</u> | -26.8% |
| | - | - | 435,167 | 552,635 | 318,062 | (234,572) | -42.4% |
| 2543 - Care and Upkeep of Grounds Services | | | | | | | |
| 6151 - Classified Salaries | - | - | 185,773 | 188,890 | 193,845 | 4,955 | 2.6% |
| 6221 - Non-Teacher Retirement | - | - | 14,948 | 14,955 | 15,563 | 608 | 4.1% |
| 6231 - OASDI | - | - | 11,187 | 11,711 | 12,018 | 307 | 2.6% |
| 6232 - Medicare | - | - | 2,616 | 2,739 | 2,811 | 71 | 2.6% |
| 6241 - Employee Insurance | - | - | 28,153 | 30,659 | 32,713 | 2,054 | 6.7% |
| 6541 - Regular Equipment | = | = | <u>548</u> | <u>5,000</u> | <u>5,000</u> | = | 0.0% |
| | - | - | 246,848 | 253,954 | 261,950 | 7,995 | 3.1% |
| 2544 - Care and Upkeep of Equipment Services | | | | | | | |
| 6331 - Cleaning Services | - | - | 38,836 | - | - | - | 0.0% |
| 6332 - Repairs & Maintenance | - | - | 46,624 | 108,116 | 59,630 | (48,486) | -44.8% |
| 6339 - Other Property Services | - | - | 14,701 | - | - | - | 0.0% |
| 6411 - General Supplies | - | - | 36,245 | 26,000 | 19,000 | (7,000) | -26.9% |
| | = | = | <u>136,406</u> | <u>134,116</u> | <u>78,630</u> | <u>(55,486)</u> | -41.4% |
| 4021 - Land Acquisition & Development Svcs | | | | | | | |
| 6511 - Land | 145,291 | 411 | - | - | - | - | 0.0% |
| 6531 - Improvements Other Than Building | - | 100,000 | - | - | - | - | 0.0% |
| | <u>145,291</u> | <u>100,411</u> | = | = | = | = | 0.0% |
| 4051 - Const. and Improvement Svcs | | | | | | | |
| 6521 - Buildings | 3,536,991 | 4,569,065 | 18,539 | - | 265,000 | 265,000 | |
| | 3,536,991 | 4,569,065 | 18,539 | - | 265,000 | 265,000 | |
| Total - Maintenance | 4,541,792 | 5,415,094 | 885,552 | 963,169 | 924,392 | 5,652 | 0.6% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | 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 | = | 19 | = | = | = | = | 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 | - | - | - | - | - | - | 0.0% |
| 6415 - Custodial Supplies | <u>79,091</u> | <u>93,091</u> | <u>80,834</u> | = | = | = | 0.0% |
| | <u>730,156</u> | <u>822,942</u> | <u>80,834</u> | = | = | = | 0.0% |

2542 - Care and Upkeep of Buildings Services

| | | | | | | | |
|--|---------|---------|---------------|----------------|----------------|--------------|-------|
| 6151 - Classified Salaries | - | - | 468,267 | 539,276 | 542,763 | 3,488 | 0.6% |
| 6161 - Classified Salaries - Part-Time | - | - | 20,196 | 13,755 | 22,530 | 8,775 | 63.8% |
| 6181 - Overtime Pay | - | - | 77,128 | 57,000 | 58,568 | 1,568 | 2.8% |
| 6221 - Non-Teacher Retirement | - | - | 44,715 | 50,073 | 53,722 | 3,650 | 7.3% |
| 6231 - OASDI | - | - | 34,738 | 37,822 | 38,679 | 857 | 2.3% |
| 6232 - Medicare | - | - | 8,124 | 8,846 | 9,046 | 199 | 2.3% |
| 6241 - Employee Insurance | = | = | <u>90,323</u> | <u>111,677</u> | <u>120,805</u> | <u>9,128</u> | 8.2% |
| | - | - | 743,492 | 818,448 | 846,113 | 27,664 | 3.4% |
| Total - Custodial | 730,156 | 822,942 | 824,326 | 818,448 | 846,113 | 27,664 | 3.4% |

Transportation

2541 - Operation of Plant Services

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

2545 - Vehicle Servicing & Maintenance Services

| | | | | | | | |
|------------------------------|---|---|--------------|--------------|--------------|--------------|--------|
| 6332 - Repairs & Maintenance | - | - | 3,274 | 4,000 | 7,500 | 3,500 | 87.5% |
| 6413 - Supplies | - | - | 343 | - | - | - | 0.0% |
| 6486 - Gasoline/Diesel | = | = | <u>3,264</u> | <u>3,500</u> | <u>3,000</u> | <u>(500)</u> | -14.3% |
| | - | - | 6,881 | 7,500 | 10,500 | 3,000 | 40.0% |

2551 - Contracted Transportation Services

| | | | | | | | |
|--|---|---|--------------|--------------|--------------|------------|---------|
| 6341 - Contracted Pupil Transportation | - | - | 75,615 | 70,000 | - | (70,000) | -100.0% |
| 6342 - Other Non-Route Transportation | = | = | <u>2,540</u> | <u>5,300</u> | <u>6,000</u> | <u>700</u> | 13.2% |
| | - | - | 78,155 | 75,300 | 6,000 | (69,300) | -92.0% |

| 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---------|---------|--------|--------|--------|-------|---------|
| Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |

2552 - District Operated Transportation Services

| | | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|--------------|--------|
| 6151 - Classified Salaries | 128,948 | 144,695 | 162,029 | 175,800 | 173,242 | (2,558) | -1.5% |
| 6161 - Classified Salaries - Part-Time | 45,356 | - | 2,680 | - | 1,000 | 1,000 | |
| 6171 - Classified Unused Leave/Severance Pay | - | 3,652 | - | - | - | - | 0.0% |
| 6181 - Overtime Pay | - | 35,311 | 34,576 | 29,451 | 30,825 | 1,374 | 4.7% |
| 6221 - Non-Teacher Retirement | 13,556 | 13,988 | 15,401 | 16,233 | 18,664 | 2,431 | 15.0% |
| 6231 - OASDI | 10,440 | 10,735 | 11,743 | 12,760 | 14,701 | 1,941 | 15.2% |
| 6232 - Medicare | 2,442 | 2,515 | 2,747 | 2,983 | 3,438 | 455 | 15.2% |
| 6241 - Employee Insurance | 23,472 | 23,723 | 27,156 | 32,439 | 27,196 | (5,243) | -16.2% |
| 6316 - Technology Related Services | - | 121 | 501 | - | - | - | 0.0% |
| 6332 - Repairs & Maintenance | 2,689 | 1,605 | 2,757 | 5,000 | 8,000 | 3,000 | 60.0% |
| 6334 - Rental - Equipment | 92,744 | 92,467 | 94,779 | 106,900 | 133,000 | 26,100 | 24.4% |
| 6341 - Contracted Pupil Transportation | 41,488 | 74,462 | - | - | - | - | 0.0% |
| 6343 - Travel | 403 | - | - | 200 | 250 | 50 | 25.0% |
| 6355 - Transportation Vehicle Insurance | 3,693 | 3,816 | 3,775 | - | - | - | 0.0% |
| 6391 - Other Purchased Services | 440 | 713 | 536 | 500 | 560 | 60 | 12.0% |
| 6413 - Supplies | 810 | 501 | 1,048 | - | - | - | 0.0% |
| 6486 - Gasoline/Diesel | <u>16,277</u> | <u>16,234</u> | <u>29,302</u> | <u>18,500</u> | <u>25,000</u> | <u>6,500</u> | 35.1% |
| 6551 - Vehicles | <u>9,600</u> | = | = | = | <u>3,500</u> | <u>3,500</u> | |
| | 392,358 | 424,536 | 389,027 | 402,219 | 439,376 | 37,157 | 9.2% |

2555 - Payments to Other District for Transportation

| | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|-------|
| 6341 - Contracted Pupil Transportation | - | - | 5,587 | 10,000 | 10,000 | - | 0.0% |
| Total - Transportation | <u>400,704</u> | <u>433,093</u> | <u>479,649</u> | <u>495,019</u> | <u>465,876</u> | <u>(29,143)</u> | -5.9% |

Utilities

2541 - Operation of Plant Services

| | | | | | | | |
|---|---------|---------|---|---|---|---|------|
| 6335 - Water & Sewer | 62,868 | 69,041 | - | - | - | - | 0.0% |
| 6336 - Trash Removal | 27,561 | 35,834 | - | - | - | - | 0.0% |
| 6337 - Technology Repairs & Maintenance | 4,454 | 3,320 | - | - | - | - | 0.0% |
| 6482 - Heating | 40,296 | 44,758 | - | - | - | - | 0.0% |
| 6481 - Electric | 311,892 | 339,032 | - | - | - | - | 0.0% |

| | 2017 | 2018 | 2019 | 2020 | 2021 | Inc/ | Percent |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|--------------|
| | Actuals | Actuals | Budget | Budget | Budget | (Dec) | Change |
| 2542 - Care and Upkeep of Buildings | | | | | | | |
| Services | | | | | | | |
| 6335 - Water & Sewer | - | - | 89,014 | 61,000 | 77,850 | 16,850 | 27.6% |
| 6336 - Trash Removal | - | - | 43,191 | 24,000 | 37,250 | 13,250 | 55.2% |
| 6337 - Technology Repairs & Maintenance | - | - | 3,195 | - | - | - | 0.0% |
| 6364 - Telephone | - | - | 990 | - | - | - | 0.0% |
| 6482 - Heating | - | - | - | 55,500 | 51,750 | (3,750) | -6.8% |
| 6481 - Electric | - | - | 345,579 | 352,400 | 317,600 | (34,800) | -9.9% |
| | = | = | <u>481,969</u> | <u>492,900</u> | <u>484,450</u> | <u>(8,450)</u> | -1.7% |
| Total - Utilities | 447,072 | 491,985 | 481,969 | 492,900 | 484,450 | (8,450) | -1.7% |
| Construction & Renovation | | | | | | | |
| 4031 - Architecture and Engineering Svcs | | | | | | | |
| 6521 - Buildings | - | - | - | 88,724 | - | (88,724) | -100.0% |
| Total - Construction & Renovation | - | - | - | 88,724 | - | (88,724) | |
| TOTAL | 30,289,097 | 27,358,897 | 32,661,007 | 24,279,435 | 24,614,278 | 436,885 | 1.8% |

POSITIONS

| | 2019-20 | 2020-21 | Increase/ Decrease |
|-------------------------------------|------------|------------|-----------------------|
| High School | | | |
| Apprenticeship Coordinator | 0.0 | 1.0 | 1.0 |
| Art Teacher | 0.8 | 0.8 | 0.0 |
| Assistant Principal | 2.0 | 2.0 | 0.0 |
| Business Education Teacher | 1.0 | 1.0 | 0.0 |
| Business Technology Teacher | 1.0 | 1.0 | 0.0 |
| Cornerstone Teacher | 0.9 | 0.9 | 0.0 |
| Drama Teacher | 0.8 | 0.8 | 0.0 |
| ELL Teacher | 0.5 | 0.5 | 0.0 |
| English Language Arts Teacher | 4.0 | 4.0 | 0.0 |
| Foreign Language Teacher | 2.0 | 2.0 | 0.0 |
| Gifted Teacher | 0.5 | 0.5 | 0.0 |
| Guidance Counselor | 2.0 | 2.0 | 0.0 |
| High School Principal | 1.0 | 1.0 | 0.0 |
| Instructional Technology Specialist | 0.1 | 0.1 | 0.0 |
| Librarian | 0.5 | 0.5 | 0.0 |
| Math Teacher | 4.0 | 4.0 | 0.0 |
| Music Teacher | 1.6 | 1.6 | 0.0 |
| Nurse | 1.0 | 1.0 | 0.0 |
| PE Teacher | 2.0 | 2.0 | 0.0 |
| Registrar | 1.0 | 1.0 | 0.0 |
| Science Teacher | 4.0 | 4.0 | 0.0 |
| Secretary | 1.0 | 1.0 | 0.0 |
| Social Studies Teacher | <u>3.0</u> | <u>3.0</u> | <u>0.0</u> |
| Teacher Assistant | 0.0 | 1.0 | 1.0 |
| | 34.7 | 36.7 | 2.0 |

| | 2019-20 | 2020-21 | Increase/ Decrease |
|--|------------|------------|-----------------------|
| Middle School | | | |
| Art Teacher | 0.2 | 0.2 | 0.0 |
| Assistant Principal | 1.0 | 1.0 | 0.0 |
| English/Language Arts Teacher | 2.0 | 2.0 | 0.0 |
| Cornerstone Teacher | 0.1 | 0.1 | 0.0 |
| Drama Teacher | 0.2 | 0.2 | 0.0 |
| Elective Teacher (Gardener) | 1.0 | 1.0 | 0.0 |
| ELL Teacher | 0.5 | 0.2 | -0.3 |
| Foreign Language | 1.0 | 1.0 | 0.0 |
| Gifted Teacher | 0.5 | 0.5 | 0.0 |
| Guidance Counselor | 1.0 | 1.0 | 0.0 |
| Instructional Technology Specialist | 0.9 | 0.5 | -0.4 |
| Librarian | 0.5 | 0.5 | 0.0 |
| Math Specialist | | 1.0 | |
| Math Teacher | 2.0 | 3.0 | 1.0 |
| Middle School Principal | 1.0 | 1.0 | 0.0 |
| Music Teacher | 0.4 | 0.4 | 0.0 |
| PE Teacher | 1.5 | 2.0 | 0.5 |
| 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> |
| Teacher Assistant | 0 | 1 | 1.0 |
| | 19.8 | 22.6 | 1.8 |
| Social Studies Teacher | | | |
| Social Studies Teacher | 2.0 | 2.0 | 0.0 |
| Teacher Assistant | 0 | 1 | 1.0 |
| | 19.8 | 22.6 | 1.8 |
| Elementary School | | | |
| Art Teacher | 1.0 | 1.0 | 0.0 |
| Assistant Principal | 1.0 | 1.0 | 0.0 |
| Discover Club | 3.5 | 3.3 | -0.3 |
| Elementary Principal | 1.0 | 1.0 | 0.0 |
| Elementary Teacher | 25.0 | 25.0 | 0.0 |
| 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 | 0.9 | 0.9 | 0.0 |
| Music Teacher | 1.0 | 1.0 | 0.0 |
| Nurse | 1.0 | 1.0 | 0.0 |
| PE Teacher | 2.0 | 2.0 | 0.0 |
| Reading Specialist | 1.0 | 2.0 | 1.0 |
| Secretary | 2.0 | 2.0 | 0.0 |
| Seed to Table Teacher | 1.0 | 1.0 | 0.0 |
| Supplemental Math Teacher | 2.0 | 2.5 | 0.5 |
| Teacher Assistant | 1.0 | 2.0 | 1.0 |

| | | Increase/ Decrease | |
|--|------------|-----------------------|-----------|
| | 2019-20 | 2020-21 | |
| Early Childhood Center | | | |
| Art Teacher | 1.0 | 1.0 | 0.0 |
| Assistant Principal | 1.0 | 1.0 | 0.0 |
| Discover Club | 5.5 | 4.9 | -0.6 |
| Early Childhood Principal | 1.0 | 1.0 | 0.0 |
| Elementary Teacher | 17.0 | 18.0 | 1.0 |
| ELL Teacher | 0.5 | 0.3 | -0.2 |
| Gifted Teacher | 0.2 | 0.2 | 0.0 |
| Guidance Counselor | 1.0 | 1.0 | 0.0 |
| Instructional Coach/Supplemental Instr | 1.1 | 1.0 | -0.1 |
| Interventionist Assistant | 1.0 | 1.0 | 0.0 |
| Librarian | | 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 Director | | 1.0 | 1.0 |
| Preschool Teacher | 7.6 | 7.6 | 0.0 |
| Reading Specialist | 3.0 | 2.0 | -1.0 |
| Reading/Math Specialist | 0.0 | 1.0 | 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 | 3.0 | 1.0 |
| Teacher Assistant - Interventionist Math | 0.0 | 1.0 | 1.0 |
| Technology Teacher | 0.5 | 0.5 | 0.0 |
| | <hr/> 58.3 | <hr/> 62.4 | <hr/> 4.1 |

Student Success Center

| | | | |
|--------------------------|-----------|-----------|-----------|
| Missouri Options Teacher | 0.4 | 1.0 | 0.6 |
| Student Success Teacher | 3.0 | 3.0 | 0.0 |
| Intervention Teacher | <hr/> 2.0 | <hr/> 2.0 | <hr/> 0.0 |

2019-20 2020-21 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 |
| Coordinator | 0.0 | 1.0 | 1.0 |
| 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 | 2.0 | 2.0 | 0.0 |
| | 19.0 | 20.0 | 1.0 |

Buildings & Grounds

| | | | |
|-----------------------------|------|------|-----|
| Administrative Assistant | 1.0 | 1.0 | 0.0 |
| Building & Grounds Director | 1.0 | 1.0 | 0.0 |
| Bus Driver/Courier | 0.8 | 0.8 | 0.0 |
| Bus Driver/Maintenance | 0.5 | 0.5 | 0.0 |
| Crossing Guard | 0.5 | 0.5 | 0.0 |
| Custodian | 10.1 | 14.6 | 4.5 |
| Custodian & Bus | 2.5 | 3.0 | 0.5 |
| Grounds & Maintenance | 3.0 | 3.0 | 0.0 |
| Head Custodian | 3.0 | 3.0 | 0.0 |
| Maintenance | 2.3 | 2.5 | 0.3 |
| Night Custodian - Floater | 0.0 | 1.0 | 1.0 |

| | | | |
|-------------------------|------|------|-----|
| Seeds to Table Gardener | 0.0 | 0.0 | 0.0 |
| | 24.6 | 30.9 | 6.3 |

Transportation

| | | | |
|------------------------|-----|-----|------|
| Head Bus Driver | 1.0 | 1.0 | 0.0 |
| Bus Driver/Maintenance | 0.7 | 0.5 | -0.2 |
| Bus Driver/Courier | 0.3 | 0.3 | 0.0 |
| Bus Driver/Custodian | 2.5 | 3.0 | 0.5 |
| | 4.5 | 4.8 | 0.3 |

| | | | |
|--|---------|---------|-----------------------|
| | | | Increase/ Decrease |
| | 2019-20 | 2020-21 | |

Food Service

| | | | |
|----------------------|------|------|------|
| Chef | 1.0 | 1.0 | 0.0 |
| Chef's Assistant | 1.0 | 1.0 | 0.0 |
| Cook's Assistant | 5.7 | 5.9 | 0.2 |
| Dishwasher | 0.5 | 0.4 | -0.1 |
| Food Service Manager | 2.0 | 1.0 | -1.0 |
| Head Cook | 1.0 | 2.0 | 1.0 |
| | 11.2 | 11.3 | 0.1 |

DEBT

GENERAL OBLIGATION BONDS

Debt Service Requirements

General Obligation Bonds

| Fiscal Year | | | |
|--------------------|-------------------------|------------------------|-------------------------|
| Ending | | | |
| June 30 | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
| 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 | 2,200,000.00 | 251,518.76 | 2,451,518.76 |
| 2029 | 2,280,000.00 | 172,518.76 | 2,452,518.76 |
| 2030 | 2,385,000.00 | 88,975.00 | 2,473,975.00 |
| | = | = | = |
| | <u>\$ 33,774,775.25</u> | <u>\$ 8,445,202.07</u> | <u>\$ 42,219,977.32</u> |

LEASE PARTICIPATION CERTIFICATES

Debt Service Requirements

Lease Participation Certificates

| Fiscal Year | | | |
|--------------------|-------------------------|------------------------|------------------------|
| Ending | | | |
| June 30 | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
| 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 | 2023-24 |
| K | 94 | 115 | 117 | 122 | 123 | 123 | 124 | 120 | 116 | 120 | 135 | 135 | 135 | 135 | 135 |
| 1 | 82 | 96 | 104 | 111 | 112 | 115 | 117 | 130 | 125 | 113 | 121 | 131 | 131 | 131 | 131 |
| | | 102% | 90% | 95% | 92% | 93% | 95% | 105% | 104% | 97% | 97% | 97% | 97% | 97% | 97% |
| 2 | 90 | 81 | 89 | 101 | 115 | 103 | 113 | 109 | 134 | 123 | 104 | 118 | 128 | 128 | 128 |
| | | 99% | 93% | 97% | 104% | 92% | 98% | 93% | 103% | 97% | 97% | 97% | 97% | 97% | 97% |
| 3 | 77 | 91 | 78 | 93 | 96 | 107 | 109 | 121 | 105 | 126 | 121 | 104 | 118 | 128 | 128 |
| | | 101% | 96% | 104% | 95% | 93% | 106% | 107% | 96% | 100% | 100% | 100% | 100% | 100% | 100% |
| 4 | 59 | 75 | 85 | 78 | 98 | 94 | 106 | 106 | 120 | 112 | 120 | 119 | 103 | 116 | 126 |
| | | 97% | 93% | 100% | 105% | 98% | 99% | 97% | 99% | 99% | 99% | 99% | 99% | 99% | 99% |
| 5 | 82 | 52 | 75 | 84 | 80 | 93 | 94 | 101 | 104 | 124 | 109 | 117 | 116 | 100 | 113 |
| | | 88% | 100% | 99% | 103% | 95% | 100% | 95% | 98% | 97% | 97% | 97% | 97% | 97% | 97% |
| 6 | 70 | 81 | 61 | 68 | 88 | 82 | 94 | 96 | 106 | 109 | 130 | 112 | 120 | 119 | 103 |
| | | 99% | 117% | 91% | 105% | 103% | 101% | 102% | 105% | 103% | 103% | 103% | 103% | 103% | 103% |
| 7 | 76 | 72 | 73 | 59 | 79 | 96 | 79 | 100 | 95 | 111 | 106 | 133 | 114 | 122 | 121 |
| | | 103% | 90% | 97% | 116% | 109% | 96% | 106% | 99% | 102% | 102% | 102% | 102% | 102% | 102% |
| 8 | 74 | 78 | 73 | 79 | 63 | 81 | 92 | 82 | 107 | 100 | 116 | 104 | 131 | 112 | 120 |
| | | 103% | 101% | 108% | 107% | 62% | 96% | 104% | 107% | 98% | 98% | 98% | 98% | 98% | 98% |
| 9 | 74 | 84 | 87 | 74 | 86 | 62 | 80 | 90 | 85 | 99 | 93 | 121 | 108 | 137 | 117 |
| | | 114% | 112% | 101% | 109% | 98% | 99% | 98% | 104% | 104% | 104% | 104% | 104% | 104% | 104% |
| 10 | 81 | 80 | 84 | 94 | 79 | 74 | 64 | 79 | 96 | 86 | 108 | 95 | 124 | 110 | 140 |
| | | 108% | 100% | 108% | 107% | 86% | 103% | 99% | 107% | 102% | 102% | 102% | 102% | 102% | 102% |
| 11 | 90 | 80 | 78 | 90 | 95 | 81 | 76 | 66 | 74 | 90 | 90 | 109 | 96 | 125 | 111 |
| | | 99% | 98% | 107% | 101% | 103% | 103% | 103% | 94% | 101% | 101% | 101% | 101% | 101% | 101% |
| 12 | 85 | 87 | 84 | 81 | 89 | 87 | 82 | 79 | 73 | 73 | 88 | 91 | 111 | 97 | 127 |
| | | 97% | 105% | 104% | 99% | 92% | 101% | 104% | 111% | 101% | 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 | 1,441 | 1,489 | 1,535 | 1,560 | 1,600 |