

FISCAL YEAR 2022 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 2022 budget reflects the MRH mission, the four cornerstones and shared values.

BUDGET DIRECTIVE

Following conversations with the Board of Education, the Acting Superintendent recommends the following goals for the 2021-2022 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.
 - 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 received during 2021 – 2022**
 - Title Funding (I, II, IV)
 - E-Rate
- **Recognition of potential Joe’s Place house repairs and maintenance.**
- **Recognition of the current and potential financial impacts related to the Covid-19 public health crises.**

REVENUES

Local current tax revenues for FY22 are projected to increase by \$860,000 based upon the district's projection of assessed valuation figures for tax year 2021. As this is a year of reassessment, assessed valuation will be adjusted. Residential and commercial assessments are estimated to increase 14% and 14.8% respectively. However, due to the Hancock Amendment, the district's tax revenue is limited by the CPI increase of 1.4%. This increase to assessed valuation will translate into approximately \$54,000 for operations and \$48,000 for debt service.

The Classroom Trust Fund, which distributes a 1-cent statewide sales tax, released \$555,424 to the district through May 2021. The state is reporting cash continues to run low and is projecting between \$390 to \$400 per prior year ADA through the end of the fiscal year. The appropriation projection of \$1,048 per prior year WADA is likely attainable due upward trends in collections. 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 FY22, the projected funding amount per Weighted ADA is \$1,627.

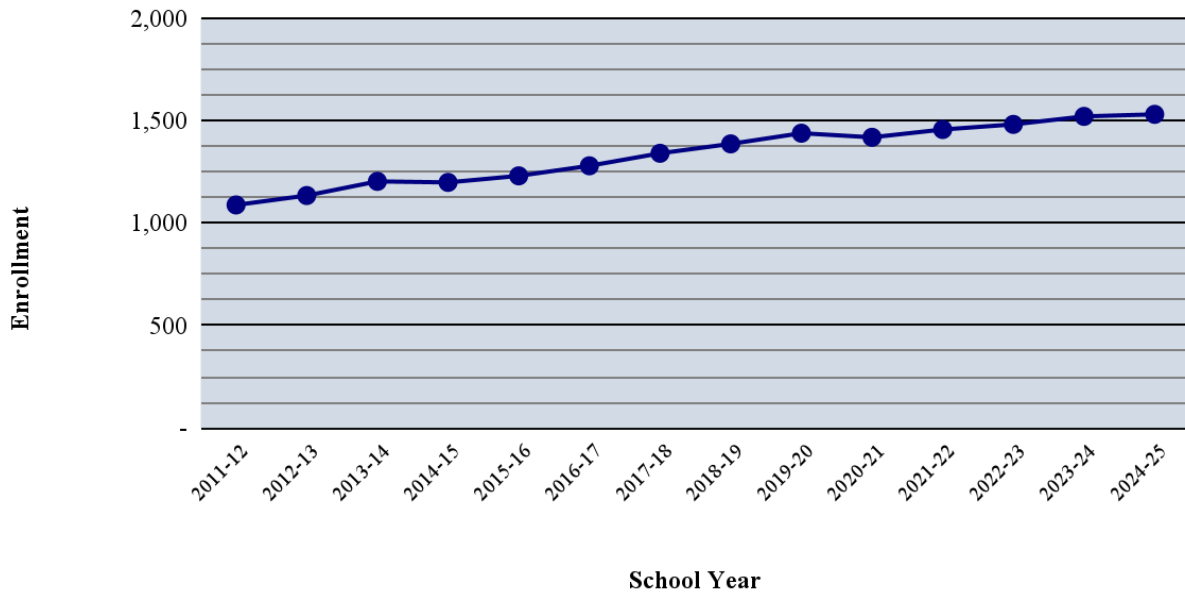
The statewide revenue projected for next year is \$350 million. This translates into \$422 per ADA or \$572,833, a 10.9% increase over the prior year, for FY22. Total state funding is estimated to be \$2,405,914 for FY22. However, the state will only distribute funds that are actually collected into 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 \$425.

EXPENDITURES

One of the primary factors affecting overall expenditures in the Fiscal 2022 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. Additional staffing has been added to address learning loss due to stay at home orders, quarantine, isolation, and/or virtual instruction. MRH is budgeting to add 3.5 FTE for FY22, and will retain four part-time teaching assistants hired in FY21 for instructional support due to COVID. Salary and benefits costs related to addressing learning loss related to the pandemic will be offset by funding through the Elementary and Secondary School Emergency Relief fund.

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 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. Construction has begun and is expected to continue through 2023.

ENROLLMENT PROJECTION



Other factors influencing expenditures in the Fiscal 2022 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 an Early Childhood Transition Coordinator as we reopen the preschool, post pandemic. The High school is adding a Project Lead the Way Teacher/Instructional Technology Support position. A social worker has been added to the MS/HS and a part time preschool teacher has been added as the preschool capacity has increased by one full day homespace.
- The Board of Education has committed to provide financial support for students in need who are enrolled in dual credit courses. For FY22, \$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 Middle School & Alternative Services are being updated based on the technology lifecycle management plan. Central Office staff are also being updated. Student laptops (Chromebooks) are being updated, as planned, in grades 7, 9 and 11.

- Facilities and infrastructure projects will continue through the summer of 2021. Renovation and construction of the Elementary, Early Childhood Center and the Middle School/High School begin in the summer of 2021. 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, in FY21, 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. A portion of these expenses were offset with revenue from County, state and federal grants. The fiscal year 2022 revenue budgets have been adjusted to reflect an increase in federal grant receipts.

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 2021 is not yet complete, indications are that the District will finish with operating fund balances at or above 38%. Fiscal Year 2022 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 2022 will bring a number of financial challenges as the district and region recover from the pandemic. Revenue estimates from state sources have been projected to be slightly stunted. However, the percentage of state funding MRH receives is only ~8% of our total revenue which partially insulates us from the decrease. MRH will continue to watch for indications of either growth or continued economic impacts 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 and a 2.75% increase to support staff and administrator salaries. The benefits budget has been increased due to the increased cost of medical insurance. Additionally, one part time preschool teacher (.5 FTE) has been added as well as an Early Childhood Transition Coordinator. Supplies budgets increased significantly in FY21 due to social distancing measures related to COVID-19. Supplies costs are normalized for FY22.

2018	2019	2020	2021	2022	Increase/	Percent
Actuals	Actuals	Budget	Budget	Budget	(Decrease)	Change

Expenditures by Object

Salaries	\$ 2,628,324	\$ 2,669,468	\$ 2,729,544	\$ 3,063,033	\$ 3,345,166	\$ 282,132	9.2%
Benefits	738,315	771,359	857,198	946,631	1,097,669	151,038	16.0%
Purchased Service	130,947	137,678	145,666	149,034	180,925	31,891	21.4%
Supplies	<u>110,649</u>	<u>83,667</u>	<u>104,029</u>	<u>131,555</u>	<u>132,960</u>	<u>1,405</u>	1.1%
	\$ 3,608,235	\$ 3,662,172	\$ 3,836,438	\$ 4,290,253	\$ 4,756,719	\$ 466,466	10.9%

ELEMENTARY

Increases to the salaries budgets are due to the movement of teachers on the salary schedule and a 2.75% increase to support staff and administrator salaries. Overall, the elementary budgets are comparable to FY21. Supplies budgets increased significantly in FY21 due to social distancing measures related to COVID-19. Supplies costs are normalized for FY22.

2018	2019	2020	2021	2022	Increase/	Percent
Actuals	Actuals	Budget	Budget	Budget	(Decrease)	Change

Expenditures by Object

Salaries	\$ 2,286,808	\$ 2,400,589	\$ 2,435,305	\$ 2,560,379	\$ 2,631,280	\$ 70,901	2.8%
Benefits	623,146	663,721	754,358	786,907	884,299	97,392	12.4%
Purchased Service	153,770	112,927	141,575	125,712	129,684	3,972	3.2%
Supplies	<u>75,750</u>	<u>72,275</u>	<u>75,714</u>	<u>97,062</u>	<u>75,488</u>	<u>(21,574)</u>	-22.2%
	\$ 3,139,474	\$ 3,249,512	\$ 3,406,951	\$ 3,570,060	\$ 3,720,751	\$ 150,691	4.2%

MIDDLE SCHOOL

Increases to the salaries budgets are due to the movement of teachers on the salary schedule and a 2.75% increase to support staff and administrator salaries. A middle school/high school social worker (1.0 FTE) was also added for 2022. The benefits budget has been increased due to the increased cost of medical insurance and the additional staffing. The increase in purchased service is due to the expectation

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

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Budget	Budget	Budget		
Expenditures by Object							
Salaries	\$ 1,001,341	\$ 1,065,835	\$ 1,212,977	\$ 1,350,920	\$ 1,421,271	\$ 70,352	5.2%
Benefits	273,807	292,794	342,627	402,485	467,129	64,644	16.1%
Purchased Service	151,606	152,367	39,916	156,758	188,225	31,467	20.1%
Supplies	<u>33,517</u>	<u>21,898</u>	<u>23,656</u>	<u>32,982</u>	<u>34,383</u>	<u>1,401</u>	4.2%
	\$ 1,460,271	\$ 1,532,894	\$ 1,619,175	\$ 1,943,145	\$ 2,111,008	\$ 167,864	8.6%

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.

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Budget	Budget	Budget		
Expenditures by Object							
Salaries	\$ 1,655,400	\$ 1,670,553	\$ 1,659,319	\$ 1,797,062	\$ 1,890,006	\$ 92,944	5.2%
Benefits	424,376	439,560	\$ 427,508	\$ 506,409	\$ 565,413	59,004	11.7%
Purchased Service	74,368	52,735	\$ 80,445	\$ 62,074	\$ 96,944	34,870	56.2%
Supplies	<u>40,651</u>	<u>44,059</u>	<u>\$ 54,042</u>	<u>\$ 55,477</u>	<u>\$ 69,657</u>	<u>14,181</u>	25.6%
	\$ 2,194,796	\$ 2,206,907	\$ 2,221,313	\$ 2,421,021	\$ 2,622,020	\$ 200,999	8.3%

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 salary coding changes in FY20 between SSC and High School.

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Budget	Budget	Budget		
Expenditures by Object							
Salaries	\$ -	\$ -	\$ 330,835	\$ 350,278	\$ 372,242	\$ 21,964	6.3%
Benefits	-	-	\$ 72,333	\$ 104,878	112,697	7,819	7.5%
Purchased Service	-	-	\$ -	\$ 26,956	18,500	(8,456)	-31.4%
Supplies	-	-	<u>\$ -</u>	<u>\$ 10,325</u>	<u>10,575</u>	<u>250</u>	2.4%
	\$ -	\$ -	\$ 403,168	\$ 492,437	\$ 514,014	\$ 21,577	4.4%

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

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Budget	Budget	Budget		
Expenditures by Object							
Purchased Service	46,262	38,561	\$ 75,635	\$ 167,375	\$ 79,475	\$ (87,900)	-52.5%
Supplies	157	354	1,500	1,500	1,500	-	0.0%
	<u>\$ 46,419</u>	<u>\$ 38,916</u>	<u>\$ 77,135</u>	<u>\$ 168,875</u>	<u>\$ 80,975</u>	<u>\$ (87,900)</u>	-52.1%

SUPERINTENDENT

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Budget	Budget	Budget		
Expenditures by Object							
Salaries	\$ 241,288	\$ 247,371	\$ 261,306	\$ 327,802	\$ 253,104	\$ (74,698)	-22.8%
Benefits	52,064	53,991	59,980	69,977	57,682	(12,294)	-17.6%
Purchased Service	31,585	50,457	45,415	56,140	42,505	(13,635)	-24.3%
Supplies	<u>2,146</u>	<u>1,840</u>	<u>4,500</u>	<u>5,250</u>	<u>7,000</u>	<u>1,750</u>	33.3%
	\$ 327,082	\$ 353,660	\$ 371,201	\$ 459,168	\$ 360,291	\$ (98,877)	-21.5%

COMMUNICATIONS

Changes to salary and benefits budgets are reflective of planned salary and benefits increases. Purchased Service has increased in FY22 to include potential for district website overhaul.

	2018	2019	2020	2021	2022	Increase/	Percent
	Actuals	Actuals	Budget	Budget	Budget	(Decrease)	Change
Expenditures by Object							
Salaries	\$ 112,924	\$ 117,520	\$ 120,264	\$ 123,525	\$ 134,906	\$ 11,381	9.2%
Benefits	29,541	30,773	32,846	35,153	37,693	2,540	7.2%
Purchased Service	18,203	40,735	67,531	54,690	67,690	13,000	23.8%
Supplies	<u>19,913</u>	<u>15,164</u>	<u>10,801</u>	<u>11,500</u>	<u>11,200</u>	<u>(300)</u>	-2.6%
	\$ 180,581	\$ 204,193	\$ 231,442	\$ 224,868	\$ 251,489	\$ 26,621	11.8%

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 increase in benefits is as expected. We are again holding an amount in reserve for contingencies should they be needed over the course of the fiscal year.

	2018	2019	2020	2021	2022	Increase/	Percent
	Actuals	Actuals	Budget	Budget	Budget	(Decrease)	Change
Expenditures by Object							
Salaries	\$ 165,535	\$ 236,379	\$ 242,543	\$ 248,975	\$ 241,451	\$ (7,524)	-3.0%
Benefits	165,072	164,472	198,225	169,625	172,716	3,091	1.8%
Purchased Service	221,852	167,947	181,497	196,536	230,100	33,564	17.1%
Supplies	<u>6,692</u>	<u>6,360</u>	<u>7,000</u>	<u>9,500</u>	<u>8,000</u>	<u>(1,500)</u>	-15.8%
	\$ 559,151	\$ 575,159	\$ 629,264	\$ 624,635	\$ 652,267	\$ 27,632	4.4%

TECHNOLOGY

Increases to the salaries budget are due to a 2.75% increase to support staff and administrator salaries. The decrease in purchased service and supply is due to increased FY21 expenses related to COVID-19. Capital expenditures have decreased due to the number of faculty and staff computers being refreshed.

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Budget	Budget	Budget		
Expenditures by Object							
Salaries	\$ 380,517	\$ 338,487	\$ 346,306	\$ 359,093	\$ 372,396	\$ 13,304	3.7%
Benefits	95,102	87,465	93,282	99,351	104,739	5,388	5.4%
Purchased Service	274,846	285,298	86,547	103,960	90,700	(13,260)	-12.8%
Supplies	138,511	125,159	328,781	610,548	460,330	(150,218)	-24.6%
Capital Outlay	<u>266,809</u>	<u>157,026</u>	<u>199,646</u>	<u>128,199</u>	<u>81,708</u>	<u>(28,826)</u>	-22.5%
	\$ 1,155,784	\$ 993,434	\$ 1,054,561	\$ 1,301,152	\$ 1,109,873	\$ (173,613)	-13.3%

BUILDINGS & GROUNDS

The increase in supplies is largely due to extra supplies related to disinfection and sanitation protocols. Purchased services in FY21 increased due to the need for consultant/specialist services related to safety, security and construction. Capital expenses are reflective of the Prop E bond projects and other non-bond related upkeep and maintenance of facilities items.

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Budget	Budget	Budget		
Expenditures by Object							
Salaries	\$ 929,307	\$ 913,617	\$ 976,130	\$ 964,567	\$ 1,085,357	\$ 120,790	12.5%
Benefits	264,409	280,767	322,856	335,129	\$ 383,830	48,701	14.5%
Purchased Service	269,106	316,823	367,465	530,707	\$ 378,530	(152,177)	-28.7%
Supplies	184,421	210,042	248,206	522,372	\$ 249,600	(272,772)	-52.2%
Capital Outlay	<u>4,834,536</u>	<u>253,720</u>	<u>434,781</u>	<u>31,535,029</u>	<u>26,472,377</u>	<u>(5,062,653)</u>	-16.1%
	\$ 6,481,779	\$ 1,974,968	\$ 2,349,437	\$ 33,887,804	28,569,694	\$ (5,318,111)	-15.7%

TRANSPORTATION

Salaries and benefits have increased as expected due to planned increases to salaries or wages. The decrease 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.

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Budget	Budget	Budget		
Expenditures by Object							
Salaries	\$ 183,658	\$ 199,284	\$ 205,251	\$ 205,067	\$ 208,237	\$ 3,171	1.5%
Benefits	50,961	57,046	64,415	63,999	65,270	1,270	2.0%
Purchased Service	178,048	189,362	207,400	\$ 250,260	\$ 242,710	(7,550)	-3.0%
Supplies	<u>20,427</u>	<u>33,956</u>	<u>24,900</u>	<u>32,520</u>	<u>32,520</u>	=	0.0%
	\$ 433,093	\$ 479,649	\$ 503,419	\$ 551,846	\$ 548,737	\$ (3,109)	-0.6%

UTILITIES

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

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Budget	Budget	Budget		
Expenditures by Object							
Purchased Service	\$108,195	\$136,389	\$88,168	\$118,840	\$126,392	\$7,552	6.4%
Supplies	<u>383,790</u>	<u>398,771</u>	<u>407,900</u>	<u>369,350</u>	<u>384,000</u>	<u>14,650</u>	4.0%
	\$ 491,985	\$ 535,160	\$ 496,068	\$ 488,190	\$ 510,392	\$22,202.00	4.5%

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. 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.

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Budget	Budget	Budget		
Expenditures by Object							
Salaries	\$ 297,243	\$ 279,218	\$ 291,100	\$ 313,801	\$ 317,261	\$ 3,460	1.1%
Benefits	72,266	72,731	79,972	104,925	85,338	(19,587)	-18.7%
Purchased Service	15,712	20,431	22,885	52,443	37,000	(15,443)	-29.4%
Supplies	1,274	2,126	20,916	17,615	14,858	(2,757)	-15.7%
	<u>\$ 386,495</u>	<u>\$ 374,506</u>	<u>\$ 414,873</u>	<u>\$ 488,785</u>	<u>\$ 454,457</u>	<u>\$ (34,328)</u>	-7.0%

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.

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Budget	Budget	Budget		
Expenditures by Object							
Salaries	\$ 72,548	\$ 74,652	\$ 76,892	\$ 79,007	\$ 81,180	\$ 2,173	2.8%
Benefits	18,284	19,184	20,508	21,556	22,652	1,096	5.1%
Purchased Service	2,402	372	2,499	2,569	2,569	-	0.0%
Supplies	<u>23,763</u>	<u>51,697</u>	<u>64,733</u>	<u>71,667</u>	<u>76,847</u>	<u>5,180</u>	7.2%
	\$ 116,998	\$ 145,905	\$ 164,632	\$ 174,799	\$ 183,248	\$ 8,449	4.8%

CURRICULUM DEVELOPMENT

Salaries and benefits accounts are due to increased stipends for curriculum writing. Purchased service and supply accounts have decreased. FY21 was unusually high due to expenditures related to COVID-19. FY22 is more in line with a typical year.

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Budget	Budget	Budget		
Expenditures by Object							
Salaries	\$ 25,041	\$ 32,623	\$ 74,450	\$ 107,520	\$ 173,320	\$ 65,800	61.2%
Benefits	3,922	5,203	11,875	15,714	27,644	11,930	75.9%
Purchased Service	69,715	51,076	72,351	152,620	88,417	(64,203)	-42.1%
Supplies	<u>63,374</u>	<u>68,979</u>	<u>65,499</u>	<u>143,961</u>	<u>93,515</u>	<u>(50,446)</u>	-35.0%
	\$ 162,052	\$ 157,881	\$ 224,174	\$ 419,816	\$ 382,896	\$ (36,920)	-8.8%

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.

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Budget	Budget	Budget		
Expenditures by Object							
Salaries	\$ 15,467	\$ 4,391	\$ 26,580	\$ 27,311	\$ 27,311	\$ -	0.0%
Benefits	2,467	701	4,239	4,356	4,356	-	0.0%
Purchased Service	96,444	154,814	215,850	260,193	302,650	42,457	16.3%
Supplies	<u>1,987</u>	<u>1,904</u>	<u>11,300</u>	<u>16,732</u>	<u>16,700</u>	<u>(32)</u>	-0.2%
	\$ 116,365	\$ 161,809	\$ 257,969	\$ 308,593	\$ 351,017	\$ 42,424	13.7%

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.

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Budget	Budget	Budget		
Expenditures by Object							
Salaries	\$ 99,424	\$ 108,840	\$ 121,760	\$ 124,662	\$ 124,300	\$ (362)	-0.3%
Benefits	20,621	17,889	21,965	23,278	23,582	304	1.3%
Purchased Service	43,462	48,985	51,720	73,350	74,820	1,470	2.0%
Supplies	15,525	230,465	21,700	23,000	21,600	(1,400)	-6.1%
Capital Outlay	<u>4,368</u>	<u>1,819</u>	<u>2,500</u>	=	=	=	0.0%
	\$ 183,400	\$ 407,997	\$ 219,645	\$ 244,290	\$ 244,302	\$ 12	0.0%

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.

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Budget	Budget	Budget		
Expenditures by Object							
Salaries	\$ 50,250	\$ 48,675	\$ 55,800	\$ 60,113	\$ 49,950	\$ (10,163)	-16.9%
Benefits	8,438	7,925	8,902	10,435	7,965	(2,470)	-23.7%
Purchased Service	2,000	688	500	500	2,000	1,500	300.0%
Supplies	<u>178,314</u>	=	<u>103,050</u>	<u>102,586</u>	<u>611</u>	<u>(101,975)</u>	-99.4%
	\$ 239,002	\$ 57,289	\$ 168,252	\$ 173,634	\$ 60,526	\$ (113,108)	-65.1%

FUND BALANCES SUMMARY BY FUND

GENERAL FUND	2018	2019	2020	2021	2022	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
Beginning Fund Balance	\$ 5,151,343	\$ 6,395,768	\$ 7,622,312	\$ 9,055,974	\$ 7,563,254	\$ (1,492,721)	
Plus: Revenues	17,089,379	17,274,508	18,470,443	18,590,320	19,429,226	838,906	4.5%
Less: Expenditures	<u>7,480,740</u>	<u>7,757,650</u>	<u>8,262,448</u>	<u>9,896,288</u>	<u>9,467,305</u>	<u>(428,984)</u>	-5.2%
Surplus/(Deficit)	9,608,639	9,516,858	10,207,995	8,694,032	9,961,922	1,267,890	
Transfers In	126,290	82,367	259,312	371,114	-		
Transfers Out	<u>8,490,504</u>	<u>8,372,681</u>	<u>9,033,645</u>	<u>10,557,867</u>	<u>9,649,488</u>		
Ending Fund Balance	\$ 6,395,768	\$ 7,622,312	\$ 9,055,974	\$ 7,563,254	\$ 7,875,687	\$ 312,434	

TEACHERS FUND

Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 488,651	\$ 488,651	
Plus: Revenues	3,124,444	3,516,806	4,056,431	3,712,245	3,924,295	212,050	5.2%
Less: Expenditures	<u>11,050,724</u>	<u>11,394,601</u>	<u>12,195,217</u>	<u>13,152,427</u>	<u>14,062,434</u>	910,006	7.5%
Surplus/(Deficit)	(7,926,279)	(7,877,795)	(8,138,786)	(9,440,182)	(10,138,139)	(697,956)	
Transfers In	7,926,279	7,877,795	8,138,786	9,928,833	9,649,488		
Transfers Out	=	=	=	=	=		
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 488,651	\$ 0	\$ (488,651)	

DEBT SERVICE FUND

Beginning Fund Balance	\$ 4,087,294	\$ 5,042,612	\$ 3,735,795	\$ 4,360,274	\$ 3,524,180	\$ (836,094)	
Plus: Revenues	4,311,926	11,555,537	5,043,592	5,637,633	5,935,000	297,367	5.9%
Less: Expenditures	<u>3,356,609</u>	<u>12,862,354</u>	<u>4,419,113</u>	<u>6,473,728</u>	<u>4,204,454</u>	<u>(2,269,274)</u>	-51.4%
Surplus/(Deficit)	955,318	(1,306,817)	624,480	(836,094)	1,730,546	2,566,640	
Transfers In	-	-	-	-	-		
Transfers Out	=	=	=	=	=		
Ending Fund Balance	\$ 5,042,612	\$ 3,735,795	\$ 4,360,274	\$ 3,524,180	\$ 5,254,726	\$ 1,730,546	

CAPITAL PROJECTS	2018	2019	2020	2021	2022	Increase/	Percent
FUND	Actuals	Actuals	Budget	Budget	Budget	(Decrease)	Change
Beginning Fund Balance	\$ 4,809,568	\$ 79,770	\$ 47,314	\$ 10,120	\$ 26,311,477	\$ 26,301,357	
Plus: Revenues	303,092	303,295	394,574	33,786,452	425,000	(33,361,452)	-8455.1%
Less: Expenditures	<u>5,470,825</u>	<u>748,270</u>	<u>1,067,315</u>	<u>34,035,289</u>	<u>26,558,085</u>	(7,477,204)	-700.6%
Surplus/(Deficit)	(5,167,733)	(444,975)	(672,741)	(248,837)	(26,133,085)	(25,884,248)	
Transfers In	437,935	412,519	635,547	258,911	-		
Transfers Out	=	=	=	=	=		
Ending Fund Balance	\$ 79,770	\$ 47,314	\$ 10,120	\$ 20,194	\$ 178,393	\$ 158,198	

TOTAL - ALL FUNDS

Beginning Fund Balance	\$ 14,048,205	\$ 11,518,150	\$ 11,405,421	\$ 13,426,369	\$ 37,887,562	\$ 24,461,193	
Plus: Revenues	24,828,842	32,650,146	27,965,040	61,726,650	29,713,521	(32,013,129)	-114.5%
Less: Expenditures	<u>27,358,897</u>	<u>32,762,875</u>	<u>25,944,092</u>	<u>63,557,732</u>	<u>54,292,277</u>	(9,265,455)	-35.7%
Surplus/(Deficit)	(2,530,055)	(112,729)	2,020,948	(1,831,082)	(24,578,756)	(22,747,674)	
Transfers In	8,490,504	8,372,681	9,033,645	10,558,859	9,649,488		
Transfers Out	<u>8,490,504</u>	<u>8,372,681</u>	<u>9,033,645</u>	<u>10,557,867</u>	<u>9,649,488</u>		
Ending Fund Balance	<u>\$ 11,518,150</u>	<u>\$ 11,405,421</u>	<u>\$ 13,426,369</u>	<u>\$ 11,596,279</u>	<u>\$ 13,308,806</u>	\$ 1,712,527	

Budget Summary

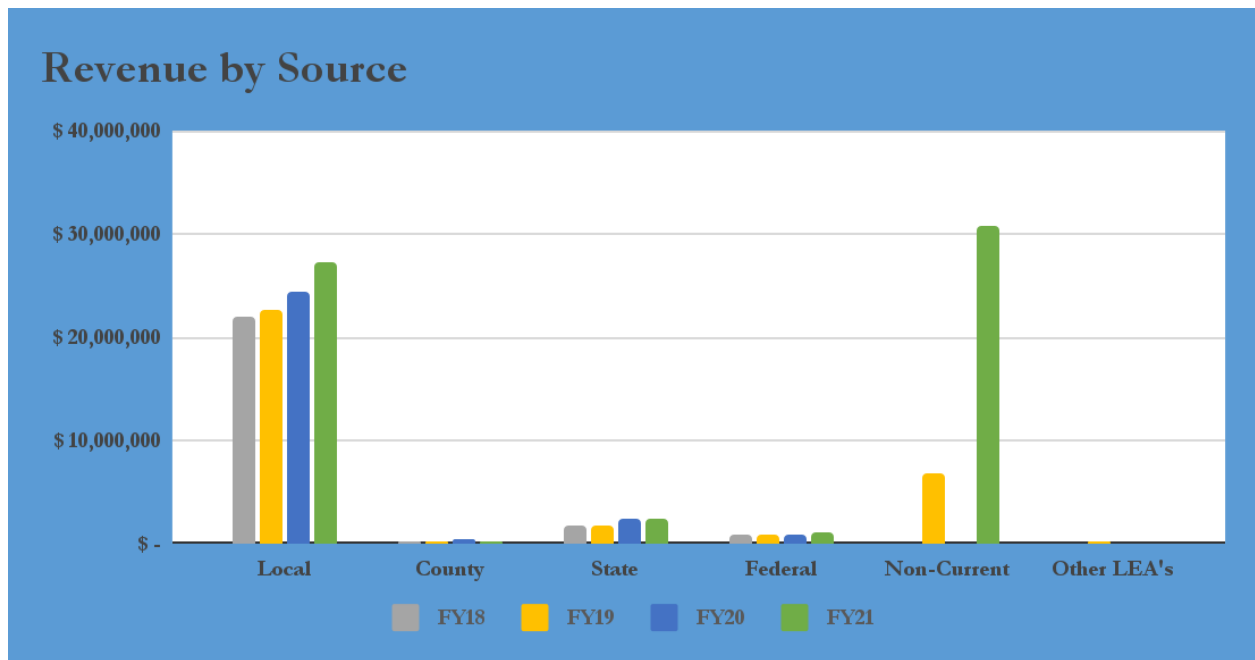
Operating Funds

	ACTUALS			BUDGET		PROJECTION		
	2018	2019	2020	2021	2022	2023	2024	2025
Revenues Sources								
Local Revenue	\$ 17,951,253	\$18,253,017	\$19,611,100	\$19,082,937	\$19,705,965	\$ 19,705,965	\$19,705,965	\$ 19,705,965
County Revenue	193,404	191,826	228,290	212,672	191,000	191,000	191,000	191,000
State Revenue	1,660,094	1,786,832	2,377,835	2,348,445	2,381,056	2,381,056	2,381,056	2,381,056
Federal Revenue	663,992	676,019	678,628	985,511	1,439,500	1,439,500	1,439,500	1,439,500
Non-Current Revenue	836	5,958	167	151,000	1,000	1,000	1,000	1,000
Revenue from Other LEA's	42,313	179,880	50,276	30,000	60,000	-	-	-
Total Revenues	\$ 20,511,892	\$21,093,532	\$22,946,295	\$22,810,565	\$23,778,521	\$ 23,718,521	\$23,718,521	\$ 23,718,521
Expenditure Category								
Salaries	\$ 11,640,726	\$11,944,226	\$12,453,766	\$13,475,549	\$14,238,003	\$ 14,794,000	\$15,364,000	\$ 15,948,000
Benefits	3,217,601	3,364,053	3,735,195	4,067,448	4,570,777	4,754,000	4,944,000	5,092,000
Purchased Services	2,038,176	2,150,233	1,626,285	2,803,672	2,622,345	2,622,000	2,622,000	2,622,000
Supplies	1,634,698	1,693,739	1,578,611	2,702,048	2,098,614	2,099,000	2,099,000	2,099,000
Capital Outlay	416,246	382,895	662,418	754,517	266,802	267,000	267,000	267,000
Long & Short Term Debt	320,021	331,843	331,778	12,395	-	-	-	-
Total Expenditures	\$ 19,267,468	\$19,866,988	\$20,388,055	\$23,815,627	\$23,796,540	\$ 24,536,000	\$25,296,000	\$ 26,028,000
Surplus/(Deficit)	\$ 1,244,425	\$ 1,226,544	\$ 2,558,240	\$ (1,005,062)	\$ (18,019)	\$ (817,479)	\$ (1,577,479)	\$ (2,309,479)
Beginning Fund Balance, July 1	\$ 5,151,343	\$ 6,395,768	\$ 7,622,312	\$10,180,552	\$ 9,175,490	\$ 9,157,471	\$ 8,339,992	\$ 6,762,513
Ending Fund Balance, June 30	\$ 6,395,768	\$ 7,622,312	\$ 10,180,552	\$ 9,175,490	\$ 9,157,471	\$ 8,339,992	\$ 6,762,513	\$ 4,453,034
Fund Balance as Percent of Expenditures:	33.2%	38.4%	49.9%	38.5%	38.5%	34.0%	26.7%	17.1%

REVENUE BY SOURCE

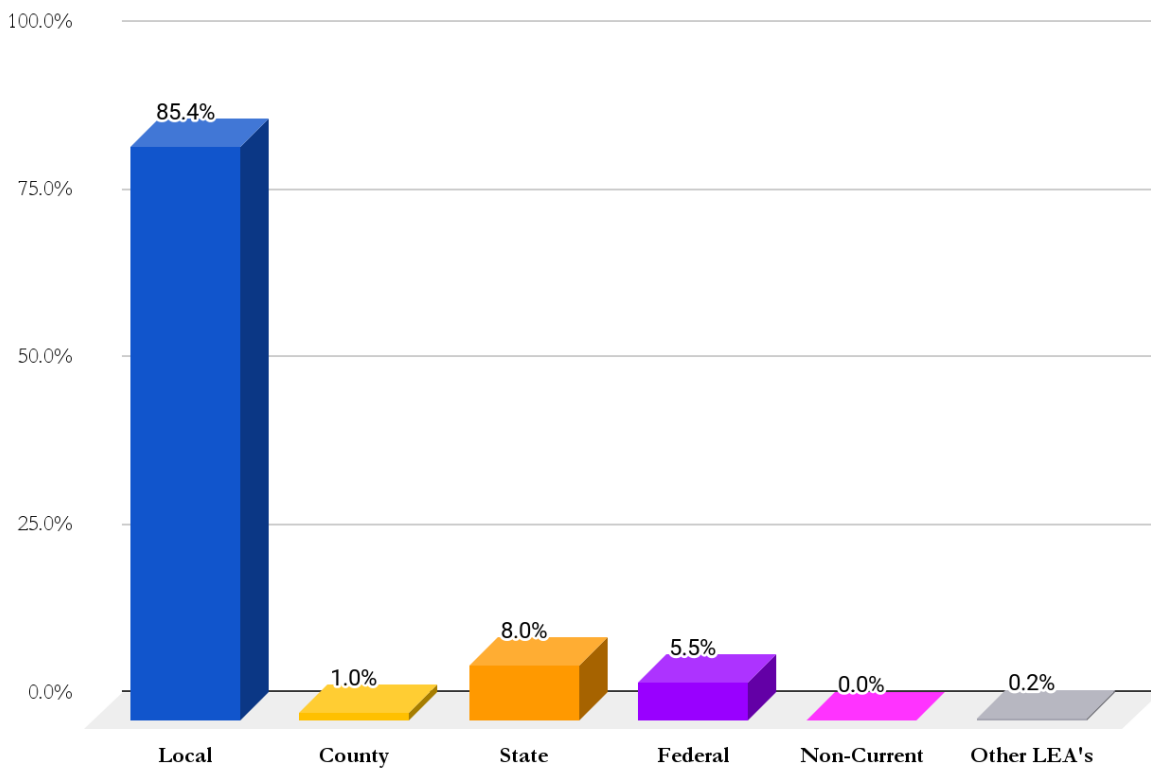
Total revenues for FY 22 are projected to be \$28 million. The following chart and graphs shows the distribution of the prior year actual, current budget and projected budget by revenue source.

	2018	2019	2020	2021	2022	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
Revenues Sources							
Local Revenue	\$ 21,929,196	\$ 22,715,340	\$ 24,363,764	\$ 27,179,022	\$ 25,365,965	\$ (1,813,057)	-6.7%
County Revenue	294,342	287,154	341,459	285,922	286,000	\$ 78	0.0%
State Revenue	1,660,094	1,786,832	2,377,835	2,348,445	2,381,056	\$ 32,611	1.4%
Federal Revenue	902,061	914,982	856,702	1,023,848	1,619,500	\$ 595,652	58.2%
Non-Current Revenue	836	6,765,958	167	30,691,000	1,000	\$ (30,690,000)	-100.0%
Revenue from							
Other LEA's	<u>42,313</u>	<u>179,880</u>	<u>50,276</u>	<u>30,000</u>	<u>60,000</u>	<u>\$ 30,000</u>	<u>100.0%</u>
Total Revenues	\$ 24,828,842	\$ 32,650,146	\$ 27,990,203	\$ 61,558,237	\$ 29,713,521	\$ (31,844,716)	-51.7%



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.

FY2022 REVENUE

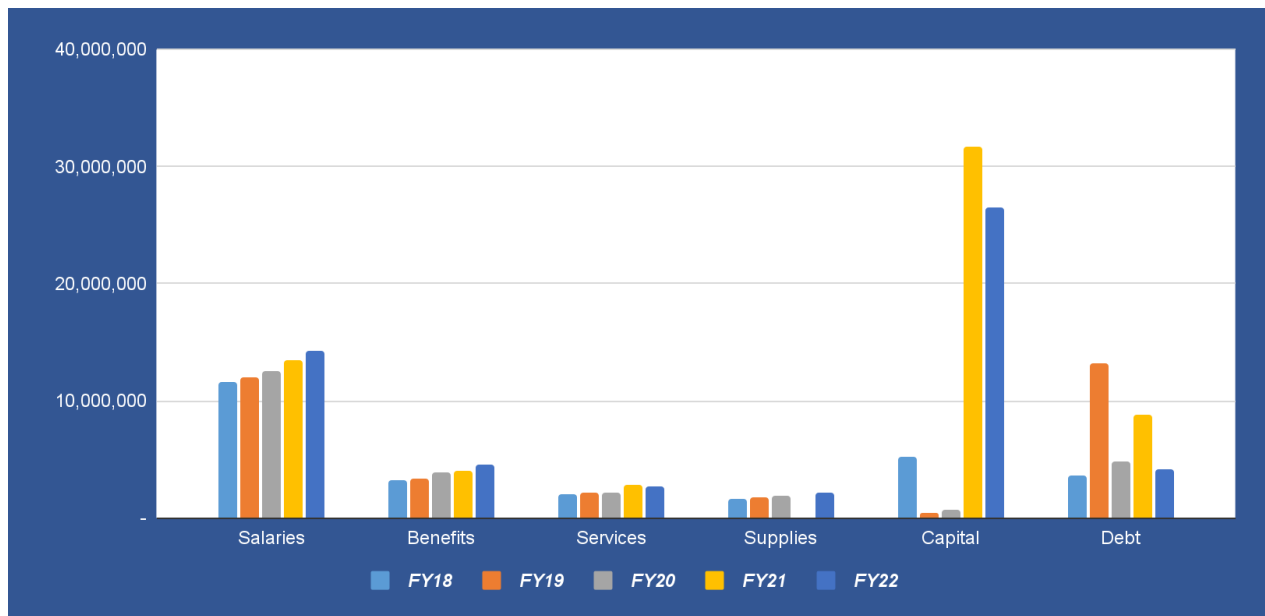


EXPENDITURES BY OBJECT

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.

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
Expenditures by Object							
Salaries	\$ 11,640,726	\$ 11,944,226	\$ 12,574,651	\$ 13,475,549	\$ 14,238,003	\$ 762,454	5.4%
Benefits	3,217,601	3,364,053	3,838,254	4,067,448	4,570,777	\$ 503,329	11.0%
Purchased Service	2,038,176	2,150,233	2,095,294	2,803,672	2,622,345	\$ (181,327)	-6.9%
Supplies	1,634,698	1,693,739	1,949,466	2,702,048	2,098,614	\$ (603,434)	-28.8%
Capital Outlay Long & Short Term	5,151,067	416,427	733,234	31,699,472	26,558,085	\$ (5,141,388)	-19.4%
Debt	<u>3,676,630</u>	<u>13,194,197</u>	<u>4,753,194</u>	<u>8,809,544</u>	<u>4,204,454</u>	<u>\$ (4,605,090)</u>	-109.5%
	\$ 27,358,897	\$ 32,762,875	\$ 25,944,092	\$ 63,557,732	\$ 54,292,277	\$ (9,265,455)	-17.1%

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.

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 of 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 2021 assessment valuations:

Fiscal Year	Real Estate		Personal Property		Less TIF	Assessed Valuation	Percent Change
	Residential	Commercial	Regular	Manufacturing			
2017	165,753,280	91,285,840	31,326,210	3,539,160	(17,181,400)	274,723,090	-0.4%
2018	181,251,700	98,369,150	33,627,340	3,726,490	(19,266,840)	297,707,840	8.4%
2019	181,501,700	100,869,150	34,291,015	3,912,815	(19,266,840)	301,307,840	1.2%
2020	222,465,180	129,696,240	33,935,310	4,881,340	(22,497,140)	368,480,930	22.3%
2021	220,743,440	108,966,970	35,935,770	5,673,789	(20,201,300)	351,118,669	-4.7%
2022	252,068,760	120,848,860	34,248,810	4,510,980	(18,028,960)	393,648,450	12.1%

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. 2021 is a re-assessment year and the new assessed valuation, net of tiff reflects a 12.1% increase across all sub-classes of property.

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 2022.

Fiscal Year	Real Estate		Personal Property	Total
	Residential	Commercial		
2013	\$67,730	\$3,309,520	\$0	\$3,377,250
2014	137,900	864,000	633,740	1,635,640
2015	159,500	9,922,000	1,896,360	11,977,860
2016	73,400	1,216,000	193,730	1,483,130
2017	188,000	6,620,800	956,890	7,765,690
2018	313,700	8,384,000	101,650	8,799,350
2019	250,000	2,500,000	850,000	3,600,000
2020	400,700	2,793,600	1,586,170	4,780,470
2021	500,000	2,000,000	1,206,739	3,706,739
2022	980,400		699,598	1,679,998

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:

Property Tax Collection Rates		
Fiscal	Current	Delinquent
Year	Rate	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%
2022	98.00%	2.00%

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	Property Tax	Percent
Year	Revenue	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%
2022	22,676,000	4.17%

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	1,396	990	1,371,000	8.95%
2022	1,376	990	1,410,000	2.84%

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	\$2,114,112	25.8%
2021	1,404.00	1,114.89	1.089	1,214.12	94.20%	\$2,261,214	7.0%
2022	1,394.26	1,114.89	1.089	1,214.12	n/a	\$2,405,914	6.4%

REVENUE BY OBJECT

		2018	2019	2020	2021	2022	Increase/	Percent
ALL FUNDS		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	Current Taxes	\$ 17,594,916	\$ 17,471,772	\$ 19,194,186	\$ 19,727,000	\$ 20,588,000	\$ 861,000	4%
5112	Delinquent Taxes	290,880	551,487	871,008	447,000	519,000	72,000	16%
School District Trust Fund								
5113	(Sales Tax)	1,209,991	1,299,056	1,349,488	1,371,000	1,409,000	38,000	3%
5114	Financial Institution Tax	27,942	16,154	12,136	20,000	15,000	(5,000)	-25%
5115	M & M Surcharge	1,456,120	1,475,606	1,707,396	1,595,000	1,641,000	46,000	3%
5116	In Lieu Of Tax	-	-	-	-	-	0	0%
5122	Summer School Tuition (K-12)	20,676	31,204	-	25,000	25,000	0	0%
5131	Transportation Fees	600	718	375	500	500	0	0%
5141	Interest Income	91,991	132,131	115,109	50,575	15,300	(35,275)	-70%
5143	Premium on Bonds Sold	-	474,877	-	3,299,011	-	(3,299,011)	-100%
5151	Food Service - Sales to Students	167,481	200,960	177,460	8,000	210,000	202,000	2525%
5161	Food Service - Sales to Adults	10,779	9,378	6,585	-	6,000	6,000	
5165	Food Service - Non-Program	12,212	15,251	12,963	-	15,000	15,000	
5174	Enterprise Activities	188,285	1,363	617	-	-	0	0%
5179	Student Activity Revenue	-	167,306	161,150	100,000	130,000	30,000	30%
5181	Child Care Fees - Patrons	767,560	251,785	217,618	158,000	215,000	57,000	36%
5182	Preschool Tuition	-	580,790	473,658	274,084	527,000	252,916	92%
5191	Rentals	31,828	12,850	1,095	-	-	0	0%
5192	Gifts & Donations	18,149	1,526	10,166	24,300	500	(23,800)	-98%
5195	Prior Period Adjustment	-	-	<u>3,586</u>	<u>9,012</u>	<u>500</u>	<u>(8,512)</u>	-94%
5198	Miscellaneous Local Revenue	<u>39,785</u>	<u>21,125</u>	<u>49,168</u>	<u>70,542</u>	<u>49,165</u>	<u>(21,377)</u>	-30%
Subtotal - Local Revenue		\$ 21,929,196	\$ 22,715,340	\$ 24,363,764	\$ 27,179,022	\$ 25,365,965	\$ (1,813,057)	-7%
5211	Fines and Fees	\$ 12,293	\$ 10,493	\$ 20,874	\$ 10,922	\$ 11,000	\$ 78	1%
State Assessed Railroad & Utility								
5221	Taxes	<u>282,049</u>	<u>276,660</u>	<u>320,584</u>	<u>275,000</u>	<u>275,000</u>	-	0%
Subtotal - County Revenue		\$ 294,342	\$ 287,154	\$ 341,459	\$ 285,922	\$ 286,000	\$ 78	0%
5311	Basic Formula - State Monies	\$ 1,070,209	\$ 1,161,065	\$ 1,848,317	\$ 1,744,636	\$ 1,700,995	\$ (43,641)	-3%
5312	Transportation	32,935	50,858	46,998	45,000	45,000	\$ -	0%
Basic Formula - Classroom Trust								
5319	Fund	494,994	520,063	429,636	516,578	577,561	\$ 60,983	12%
5324	Educational & Screening Program	12,740	14,720	16,690	20,000	20,000	\$ -	0%

(PAT)

5332	Career Education	1,800	3,249	-	3,500	5,000	\$ 1,500	43%
5333	Food Service	4,613	4,645	5,239	5,000	5,000	\$ -	0%
5369	Public Placement/Excess Cost	2,952	3,194	3,136	3,000	3,000	\$ -	0%
5397	Other State Revenue	<u>39,851</u>	<u>29,037</u>	<u>27,818</u>	<u>10,731</u>	<u>24,500</u>	<u>\$ 13,769</u>	128%
	Subtotal - State Revenue	\$ 1,660,094	\$ 1,786,832	\$ 2,377,835	\$ 2,348,445	\$ 2,381,056	\$ 32,611	1%

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change	
	Actuals	Actuals	Actuals	Budget	Budget			
5412	Medicaid	\$ 22,549	\$ 22,293	\$ 19,301	\$ 25,000	\$ 25,000	\$ -	0%
5424	CARES - ESSER Fund	-	0.00	25,140	128,090	810,000	\$ 681,910	532%
5427	Perkins Basic Grant, Career Education	-	2,799.60	2,856	3,090	3,000	\$ (90)	-3%
5437	IDEA Grants	-	23,493.00	-	22,000	-	\$ (22,000)	-100%
5438	Collaborative Work Initiative Grant	-	-	-	-	-	\$ -	0%
5445	School Lunch Program	248,176	227,213.18	165,708	210,000	225,000	\$ 15,000	7%
5446	School Brkfast Program	112,067	114,980.42	91,241	125,000	115,000	\$ (10,000)	-8%
5448	After-School Snack Program	5,090	5,643.61	3,792	-	3,500	\$ 3,500	
5451	Title I, ESEA	92,913	126,311.12	184,669	205,000	150,000	\$ (55,000)	-27%
5461	Title IV-Safe/Drug-Free	3,402	14,812.59	12,880	11,000	8,000	\$ (3,000)	-27%
5465	Title II, ESEA	65,222	30,395.03	40,284	30,000	25,000	\$ (5,000)	-17%
5473	CARES - School Lunch Program	=	<u>0.00</u>	<u>21,886</u>	<u>30,000</u>	=	<u>\$ (30,000)</u>	-100%
5474	CARES - School Breakfast Program	-	0.00	13,836	8,000	-	\$ (8,000)	-100%
5475	CARES After School Snack Program	=	0.00	=	=	=	\$ =	0%
5476	CARES Special Milk Program	-	0.00	-	-	-	\$ -	0%
5483	Head Start	114,573	108,078.02	97,036	35,000	75,000	\$ 40,000	114%
5497	Other Federal Revenue	238,069	238,962.66	178,074	191,668	180,000	\$ (11,668)	-6%
	Subtotal - Federal Revenue	\$ 902,061	\$ 914,982	\$ 856,702	\$ 1,023,848	\$ 1,619,500	\$ 595,652	58%
5611	Sale of Bonds	\$ =	\$ =	\$ =	\$ 29,969,367	\$ =	(29,969,367)	-100%
5631	Net Insurance Recovery	-	1,000.00	-	-	-	0	0%
5651	Sale of Other Property	836	4,958.00	167	151,000	1,000	(150,000)	-99%
5692	Refunding Bonds	=	<u>6,760,000.00</u>	=	<u>570,633</u>	=	<u>(570,633)</u>	-100%
	Subtotal - Non-Current Revenue	\$ 836	\$ 6,765,958	\$ 167	\$ 30,691,000	\$ 1,000	(30,690,000)	-100%
5811	Tuition From Other LEAs - Regular Term	\$ 6,850	\$ 143,876	\$ 18,913	\$ =	\$ =	0	0%
5812	Tuition From Other LEAs - Summer School	3,666	-	-	-	-	0	0%
5841	Transportation From Other LEAs	<u>31,798</u>	<u>36,004</u>	<u>31,363</u>	<u>30,000</u>	<u>60,000</u>	<u>30,000</u>	100%
	Subtotal - Revenue from Other LEA's	\$ 42,313	\$ 179,880	\$ 50,276	\$ 30,000	\$ 60,000	30,000	100%
	TOTAL	\$ 24,828,842	\$ 32,650,146	\$ 27,990,203	\$ 61,558,237	\$ 29,713,521	(31,844,716)	-52%

		2018	2019	2020	2021	2022	Increase/	Percent
GENERAL FUND		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	Current Taxes	\$ 13,446,211	\$ 13,379,761	\$ 14,365,850	\$ 14,721,000	\$ 14,663,000	(58,000)	0%
5112	Delinquent Taxes	222,293	422,323	651,905	333,000	369,000	36,000	11%
5114	Financial Institution Tax	27,942	16,154	12,136	20,000	15,000	(5,000)	-25%
5115	M & M Surcharge	1,456,120	1,475,606	1,707,396	1,595,000	1,641,000	46,000	3%
5122	Summer School Tuition (K-12)	20,676	31,204	-	25,000	25,000	0	0%
5131	Transportation Fees	600	718	375	500	500	0	0%
5141	Interest Income	40,169	74,336	61,157	20,000	10,000	(10,000)	-50%
5151	Food Service - Sales to Students	167,481	200,960	177,460	8,000	210,000	202,000	2525%
5161	Food Service - Sales to Adults	10,779	9,378	6,585	0	6,000	6,000	
5165	Food Service - Non-Program	12,212	15,251	12,963	0	15,000	15,000	
5174	Enterprise Activities	188,285	1,363	617	-	-	0	0%
5179	Student Activity Revenue	-	167,306	161,150	100,000	130,000	30,000	30%
5181	Child Care Fees - Patrons	243,779	251,785	217,618	158,000	215,000	57,000	36%
5191	Rentals	31,828	12,850	1,095	-	-	0	0%
5192	Gifts & Donations	18,149	1,526	10,166	24,300	500	(23,800)	-98%
5195	Prior Period Adjustment	-	-	2,773	7,139.37	-	(7,139)	-100%
5198	Miscellaneous Local Revenue	39,785	21,125	49,168	70,542	49,165	(21,377)	-30%
	Subtotal - Local Revenue	\$ 15,926,309	\$ 16,081,648	\$ 17,438,414	\$ 17,082,481	\$ 17,349,165	266,684	2%
	State Assessed Railroad &							
5221	Utility Taxes	\$ 173,932	\$ 176,351	\$ 200,686	\$ 175,000	\$ 175,000	0	0%
	Subtotal - County Revenue	\$ 173,932	\$ 176,351	\$ 200,686	\$ 175,000	\$ 175,000	0	0%
5312	Transportation Basic Formula - Classroom Trust	\$ 32,935	50,858	\$ 46,998	\$ 45,000	\$ 45,000	0	0%
5319	Fund Educational & Screening Program	494,994	520,063	388,634	516,578	577,561	60,983	12%
5324	(PAT)	12,740	14,720	16,690	20,000	20,000	0	0%
5333	Food Service	4,613	4,645	5,239	5,000	5,000	0	0%
5369	Public Placement/Excess Cost	2,952	3,194	3,136	3,000	3,000	0	0%
5397	Other State Revenue	<u>20,389</u>	<u>14,094</u>	<u>13,659</u>	<u>8,000</u>	<u>12,000</u>	<u>4,000</u>	50%
	Subtotal - State Revenue	\$ 568,623	\$ 607,575	\$ 474,356	\$ 597,578	\$ 662,561	64,983	11%

	2018	2019	2020	2021	2022	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5412 Medicaid	\$ 22,549	\$ 22,293	\$ 19,301	\$ 25,000	\$ 25,000	0	0%
5424 CARES - ESSER Fund	-	0.00	25,140	128,090	810,000	\$ 681,910	532%
5427 Perkins Basic Grant, Career Education	-	2,800	2,856	3,090	3,000	(90)	-3%
5437 IDEA Grants	-	-	-	-	-	0	0%
5445 School Lunch Program	248,176	227,213	165,708	210,000	225,000	15,000	7%
5446 School Brkfast Program	112,067	114,980	91,241	125,000	115,000	(10,000)	-8%
5448 After-School Snack Program	<u>5,090</u>	<u>5,644</u>	<u>3,792</u>	<u>0</u>	<u>3,500</u>	<u>3,500</u>	
Subtotal - Federal Revenue	\$ 387,882	\$ 372,930	\$ 308,037	\$ 491,180	\$ 1,181,500	690,320	141%
5651 Sale of Other Property	<u>\$ 836</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 1,000	\$ 1,000	<u>0</u>	0%
Subtotal - Non-Current Revenue	\$ 836	\$ -	\$ -	\$ 1,000	\$ 1,000	0	0%
5841 Transportation From Other LEAs	<u>\$ 31,798</u>	<u>\$ 36,004</u>	<u>\$ 31,363</u>	<u>\$ 30,000</u>	<u>\$ 60,000</u>	<u>30,000</u>	100%
Subtotal - Revenue from Other LEA's	\$ 31,798	\$ 36,004	\$ 31,363	\$ 30,000	\$ 60,000	30,000	100%
TOTAL	<u>\$ 17,089,379</u>	<u>\$ 17,274,508</u>	<u>\$ 18,452,857</u>	<u>\$ 18,377,239</u>	<u>\$ 19,429,226</u>	<u>\$ 1,051,987</u>	6%

TEACHERS FUND		2018	2019	2020	2021	2022	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5113	chool District Trust Fund (Sales Ta	\$ 1,209,991	\$ 1,299,056	\$ 1,349,488	\$ 1,371,000	\$ 1,409,000	38,000	3%
5141	Interest Income	282	244	582	500	300	(200)	-40%
5181	Child Care Fees - Patrons	523,782	-	-	-	-	0	0%
5182	Preschool Tuition	-	580,790	473,658	274,084	527,000	252,916	92%
5195	Prior Period Adjustment	-	-	813	1,872	500	(1,372)	-73%
	Subtotal - Local Revenue	\$ 1,734,055	\$ 1,880,090	\$ 1,824,541	\$ 1,647,456	\$ 1,936,800	289,344	18%
5211	Fines and Fees	<u>12,293</u>	<u>10,493</u>	<u>20,874</u>	<u>10,922</u>	<u>11,000</u>	<u>78</u>	1%
5311	Basic Formula - State Monies	1,070,209	1,161,065	1,848,317	1,744,636	1,700,995	(43,641)	-3%
5332	Career Education	<u>1,800</u>	<u>3,249</u>	=	<u>3,500</u>	<u>5,000</u>	1,500	43%
5397	Other State Revenue	19,462	14,943	14,160	2,731	12,500	9,769	358%
	Subtotal - State Revenue	\$ 1,091,471	\$ 1,179,257	\$ 1,862,476	\$ 1,750,867	\$ 1,718,495	(32,372)	-2%
5437	IDEA Grants	\$ -	\$ 23,493	\$ -	\$ 22,000	\$ -	(22,000)	-100%
5451	Title I, ESEA	92,913	126,311	184,669	205,000	150,000	(55,000)	-27%
5461	Title IV-Safe/Drug-Free	3,402	14,813	12,880	11,000	8,000	(3,000)	-27%
5465	Title II, ESEA	65,222	30,395	40,284	30,000	25,000	(5,000)	-17%
5483	Head Start	<u>114,573</u>	<u>108,078</u>	<u>97,036</u>	<u>35,000</u>	<u>75,000</u>	<u>40,000</u>	114%
	Subtotal - Federal Revenue	\$ 276,110	\$ 303,090	\$ 334,869	\$ 303,000	\$ 258,000	\$ (45,000)	-15%
5811	Tuition From Other LEAs - Regular Term	\$ 6,850	143,876	\$ 18,913	\$ -	\$ -	0	0%
5812	Tuition From Other LEAs - Summer School	<u>3,666</u>	=	=	=	=	<u>0</u>	0%
	Subtotal - Revenue from Other LEA's	\$ 10,516	\$ 143,876	\$ 18,913	\$ -	\$ -	0	0%

		2018	2019	2020	2021	2022	Increase/	Percent
DEBT SERVICE FUND		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	Current Taxes	\$ 3,862,612	\$ 3,809,807	\$ 4,495,355	\$ 4,661,000	\$ 5,516,000	855,000	18%
5112	Delinquent Taxes	63,857	\$ 120,256	203,994	106,000	139,000	33,000	31%
5116	In Lieu Of Tax	-	\$ -	-	-	-	0	0%
5141	Interest Income	46,451	\$ 56,307	52,832	20,000	5,000	(15,000)	-75%
5143	Premium on Bonds Sold	-	\$ 474,877	-	-	-	0	0%
	Subtotal - Local Revenue	<u>\$ 3,972,920</u>	<u>\$ 4,461,247</u>	<u>\$ 4,752,181</u>	<u>\$ 4,787,000</u>	<u>\$ 5,660,000</u>	<u>873,000</u>	18%
	State Assessed Railroad & Utility							
5221	Taxes	\$ 100,938	\$ 95,328	113,169	\$ 95,000	\$ 95,000	0	0%
	Subtotal - County Revenue	<u>\$ 100,938</u>	<u>\$ 95,328</u>	<u>\$ 113,169</u>	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>0</u>	0%
5497	Other Federal Revenue	\$ 238,069	\$ 238,963	\$ 178,074	\$ 185,000	\$ 180,000	(5,000)	-3%
	Subtotal - Federal Revenue	<u>\$ 238,069</u>	<u>\$ 238,963</u>	<u>\$ 178,074</u>	<u>\$ 185,000</u>	<u>\$ 180,000</u>	<u>(5,000)</u>	-3%
5692	Refunding Bonds	\$ -	\$ 6,760,000	-	\$ 570,633	\$ -	(570,633)	-100%
	Subtotal - Non-Current Revenue	<u>\$ -</u>	<u>\$ 6,760,000</u>	<u>\$ -</u>	<u>\$ 570,633</u>	<u>\$ -</u>	<u>(570,633)</u>	-100%

		2018	2019	2020	2021	2022	Increase/	Percent
CAPITAL PROJECTS FUND		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	Current Taxes	\$ 286,093	\$ 282,204	\$ 332,981	\$ 345,000	\$ 409,000	64,000	19%
5112	Delinquent Taxes	4,730	8,907.60	15,110	8,000	11,000	3,000	38%
5116	In Lieu Of Tax	-	0.00	-	-	-	0	0%
5141	Interest Income	5,089	1,243.86	538	10,075	-	(10,075)	-100%
5143	Premium on Bonds Sold	=	=	=	<u>3,299,011</u>	=	<u>(3,299,011)</u>	<u>-100%</u>
5198	Miscellaneous Local Revenue	-	-	-	-	-	0	0%
	Subtotal - Local Revenue	\$ 295,912	\$ 292,356	\$ 348,629	\$ 3,662,085	\$ 420,000	(3,242,085)	-89%
State Assessed Railroad &								
5221	Utility Taxes	\$ 7,180	\$ 4,982	\$ 6,729	\$ 5,000	\$ 5,000	0	0%
	Subtotal - County Revenue	\$ 7,180	\$ 4,982	\$ 6,729	\$ 5,000	\$ 5,000	0	0%
Basic Formula - Classroom Trust								
5319	Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,003</u>	\$ -	\$ -	0	0%
5397	Other State Revenue	-	-	-	-	-	0	0%
	Subtotal - State Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,003</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>	<u>0%</u>
5611	Sale of Bonds	\$ -	\$ -	\$ -	\$ 29,969,367	\$ -	(29,969,367)	-100%
5631	Net Insurance Recovery	=	<u>1,000</u>	=	=	=	<u>0</u>	<u>0%</u>
5651	Sale of Other Property	=	<u>4,958</u>	<u>167</u>	<u>\$150,000.00</u>	=	<u>(150,000)</u>	<u>-100%</u>
		-	-	-	-	-	-	0%
	<u>Subtotal - Non-Current</u>							
	<u>Revenue</u>	<u>\$ -</u>	<u>\$ 5,958</u>	<u>\$ 167</u>	<u>\$ 30,119,367</u>	<u>\$ -</u>	<u>(30,119,367)</u>	<u>-100%</u>

EXPENDITURES

EXPENDITURES BY FUNCTION

ALL FUNDS		2018	2019	2020	2021	2022	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
1111	Elementary	\$ 4,152,989	\$ 4,179,177	\$ 4,502,009	\$ 5,631,403	\$ 5,847,261	\$ 215,858	3.8%
1131	Middle School	979,646	1,046,831	\$ 1,088,503	1,406,605	1,519,894	113,289	8.1%
1151	High School	2,660,517	2,698,300	\$ 2,387,442	2,639,940	2,797,238	157,298	6.0%
1191	Summer School Alternative Program	62,730	63,933	\$ 72,142	91,597	92,428	831	0.9%
1193	Instruction	-	8,481	\$ 442,707	492,437	514,014	21,577	4.4%
1211	Gifted and Talented	191,306	200,691	\$ 203,225	216,621	278,741	62,120	28.7%
1221	Special Ed. & Related Services	11,292	14,679	\$ 327	38,500	40,500	2,000	5.2%
1251	Supplemental Instruction Institutions For Neglected	665,931	577,312	\$ 587,095	589,630	749,849	160,218	27.2%
1254	Students	-	-	\$ 13,939	15,115	-	(15,115)	-100.0%
1271	Bilingual	114,292	117,472	\$ 119,468	134,894	150,217	15,323	11.4%
1321	Career Education	2,800	2,856	\$ 99,510	103,638	108,209	4,571	4.4%
1411	Student Activities	239,002	263,679	\$ 191,392	170,548	57,915	(112,633)	-66.0%
1421	Student Athletics	181,578	194,190	\$ 202,774	234,290	234,802	512	0.2%
1911	Tuition to Other District	21,072	-	\$ 5,748	28,100	100,000	71,900	255.9%
1931	Tuition for Special Education Contracted Educational	27,736	35,318	\$ 30,601	25,000	25,000	0	0.0%
1941	Services	-	-	\$ -	-	-	0	0.0%
Subtotal - Instruction		\$ 9,310,889	\$ 9,402,920	\$ 9,946,881	\$ 11,818,318	\$ 12,516,067	\$ 697,749	5.9%

	2018	2019	2020	2021	2022	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
2113 Social Work Services	\$ 57,736	\$ 60,481	\$ 65,672	\$ 60,163	\$ 55,090	\$ (5,073)	-8.4%
2114 Pupil Accounting Services	78,773	44,925	65,753	75,893	81,957	6,064	8.0%
2122 Guidance Services	595,383	621,473	587,328	642,295	731,842	89,546	13.9%
2123 Appraisal Services	116,998	145,905	140,091	174,799	183,248	8,449	4.8%
2134 Nursing Services	184,009	195,078	198,758	258,908	226,025	(32,883)	-12.7%
Improvement of Instruction							
2211 Services	768	1,734	1,505	1,500	800	(700)	-46.7%
Instruction & Curriculum							
2212 Services	118,485	140,505	52,858	199,153	244,237	45,084	22.6%
Instructional Staff Training							
2213 Services	148,304	169,754	140,930	362,996	404,321	41,325	11.4%
2214 Professional Development	10,145	10,879	15,029	-	500	500	
2222 School Library Services	230,142	226,535	231,056	298,590	311,722	13,132	4.4%
Other Support Services -							
2291 Instruction	-	89,521	91,086	95,250	99,789	4,539	4.8%
2311 Board of Education	144,042	139,795	143,328	278,443	193,075	(85,368)	-30.7%
Office of Superintendent							
2321 Services	338,032	394,847	382,290	384,968	372,072	(12,896)	-3.3%
Office of Asst. Superintendent							
2325 Services	173,915	178,163	182,262	233,022	210,690	(22,333)	-9.6%
Administrative Technology							
2331 Services	-	69,072	115,027	157,266	157,761	495	0.3%
2411 Office of Principal Services	1,346,067	1,392,560	\$ 1,498,861	\$ 1,563,345	1,708,806	145,461	9.3%

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
2521 Fiscal Services	418,166	438,961	\$ 176,843	\$ 252,081	\$ 293,039	\$ 40,958	16.2%
2523 AR/AP Services	-	-	65,886	68,503.00	70,792	2,289	3.3%
2524 Payroll Services	-	-	77,716	79,797.67	67,848	(11,949)	-15.0%
2525 Accounting Services	-	-	91,051	89,686.19	83,488	(6,198)	-6.9%
2529 Other Fiscal Services	-	611	2,099	1,400	1,500	100	7.1%
2541 Operation of Plant Services	2,314,669	351,002	140,371	249,329	173,780	(75,548)	-30.3%
Care and Upkeep of Buildings							
2542 Services	-	1,713,818	1,940,369	32,405,780	28,386,019	(4,019,761)	-12.4%
Care and Upkeep of Grounds							
2543 Services	-	246,848	300,592	335,036	370,161	35,125	10.5%
Care and Upkeep of Equipment							
2544 Services	-	136,406	88,506	121,950	93,318	(28,632)	-23.5%
Vehicle Servicing &							
2545 Maintenance Services	-	6,881	26,951	11,494	16,000	4,506	39.2%
2546 Security Services	-	37,642	49,007	53,287	54,958	1,671	3.1%
Contracted Transportation							
2551 Services	-	84,652	52,049	79,400	83,000	3,600	4.5%
District Operated							
2552 Transportation Services	424,536	389,027	383,766	469,746	451,337	(18,409)	-3.9%
Payments to Other District for							
2555 Transportation	-	5,587	3,227	7,000	10,000	3,000	42.9%
Non-Allowable Transportation							
2558 Expense	-	-	-	150	150	0	0.0%
2561 Food Services	-	66,112	69,645	70,749	73,173	2,424	3.4%
Food Preparation and							
2562 Dispensing Services	731,966	592,660	599,109	720,039	720,373	335	0.0%
2633 Public Information Services	180,581	204,193	210,880	224,868	251,489	26,621	11.8%
2641 Staff Services	198,260	172,673	183,413	208,435	213,990	5,555	2.7%
2644 Non-Instructional Staff Training	-	12,927	9,606	41,026	38,190	(2,836)	-6.9%
2661 Data Processing Services	955,554	797,435	598,905	560,719	533,971	(26,748)	<u>-4.8%</u>
Subtotal - Support Services	\$ 8,766,532	\$ 9,138,660	\$ 8,981,824	\$ 40,837,066	\$ 36,968,511	\$ (3,868,555)	-9.5%

	2018	2019	2020	2021	2022	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
3511 Early Childhood Programs	36,492	46,595	\$ 49,103	\$ 50,912	\$ 75,442	\$ 24,530	48.2%
3512 Early Childhood Instruction	739,785	779,592	806,369	521,293	312,853	(208,440)	-40.0%
Homeless - Disadvantaged							
3611 Services	-	-	0	500	-	(500)	-100.0%
3711 Non-Public Schools Services	711	4,545	1,500	18,315	-	(18,315)	-100.0%
3812 Afterschool Program	158,383	162,833	162,602	214,491	214,950	459	0.2%
3912 Parent Involvement	=	=	<u>225</u>	<u>500</u>	=	<u>(500)</u>	<u>-100.0%</u>
Subtotal - Community Services	\$ 935,371	\$ 993,565	\$ 1,019,798	\$ 806,011	\$ 603,245	\$ (202,766)	-25.2%
Land Acquisition &							
4021 Development Svcs	100,411	-	-	-	-	-	0.0%
Architecture and Engineering							
4031 Svcs	-	-	100,774	814,098	-	(814,098)	-100.0%
4051 Const. and Improvement Svcs	<u>4,569,065</u>	<u>33,533</u>	<u>35,724</u>	<u>337,120</u>	=	<u>(337,120)</u>	<u>-100.0%</u>
Subtotal - Construction							
Services	\$ 4,669,475	\$ 33,533	\$ 136,498	\$ 1,151,218	\$ -	\$ (1,151,218)	-100.0%

	2018	2019	2020	2021	2022	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111 Principal - Bond Indebtedness	\$ 2,120,000	\$ 11,009,981	\$ 3,425,000	\$ 5,130,000	\$ 1,560,784	\$ (3,569,216)	-69.6%
Principal - Lease Purchase							
5131 Agreements	235,000	240,000	250,000	2,322,955	-	(2,322,955)	-100.0%
5211 Interest - Bond Indebtedness	1,234,106	1,717,406	990,938	1,338,728	2,638,670	1,299,942	97.1%
5221 Interest - Short Term Loan	3	-	-	-	-	0	0.0%
Interest - Lease Purchase							
5231 Agreements	84,758	88,493	80,824	8,861	-	(8,861)	-100.0%
5311 Fees - Bonded Indebtedness	2,503	134,967	5,382	5,000	5,000	0	0.0%
5321 Fees - Short Term Loan	260	-	-	-	-	0	0.0%
Fees - Lease Purchase							
5331 Agreements	-	3,350	954	4,000	-	(4,000)	-100.0%
Subtotal - Long & Short							
Term Debt	\$ 3,676,630	\$ 13,194,197	\$ 4,753,098	\$ 8,809,544	\$ 4,204,454	\$ (4,605,090)	-52.3%
TOTAL	\$ 27,358,897	\$ 32,762,875	\$ 24,838,098	\$ 63,422,157	\$ 54,292,277	\$ (9,129,880)	-14.4%

GENERAL FUND

		2018	2019	2020	2021	2022	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
1111	Elementary	\$ 317,079	\$ 263,171	\$ 315,183	\$ 789,737	\$ 5,847,261	\$ 5,057,525	640.4%
1131	Middle School	174,045	171,191	87,212	314,635	1,519,894	1,205,259	383.1%
1151	High School	142,346	148,907	209,011	331,470	2,797,238	2,465,768	743.9%
1191	Summer School	2,339	4,849	1,758	9,750	92,428	82,678	848.0%
1193	Alternative Program Instruction	-	8,481	7,116	25,281	514,014	488,733	1933.2%
1211	Gifted and Talented	2,184	4,374	3,979	7,002	278,741	271,739	3881.0%
1221	Special Ed. & Related Services	10,814	13,059	0	28,000	40,500	12,500	44.6%
1251	Supplemental Instruction	138,525	137,082	148,386	127,203	749,849	622,646	489.5%
	Institutions For Neglected							
1254	Students	-	-	13,939	15,115	-	(15,115)	-100.0%
1271	Bilingual	-	-	600	1,300	150,217	148,917	11455.2%
1321	Career Education	2,800	2,856	1,088	-	108,209	108,209	
1411	Student Activities	180,314	207,079	137,512	100,000	57,915	(42,085)	-42.1%
1421	Student Athletics	59,891	68,336	65,354	86,350	234,802	148,452	171.9%
1911	Tuition to Other District	-	-	400	18,100	100,000	81,900	452.5%
1941	Contracted Educational Services	-	-	-	-	-	0	0.0%
	Subtotal - Instruction	\$ 1,030,336	\$ 1,029,387	\$ 991,538	\$ 1,853,942	\$ 12,491,067	\$ 10,637,125	573.8%

		2018	2019	2020	2021	2022	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
2113	Social Work Services	57,736	60,481	\$ 65,672	\$ 60,163	\$ 55,090	\$ (5,073)	-8.4%
2114	Pupil Accounting Services	78,773	44,925	65,753	75,893	81,957	6,064	8.0%
2122	Guidance Services	126,977	134,246	134,328	151,363	731,842	580,479	383.5%
2123	Appraisal Services	26,165	52,069	42,718	74,236	183,248	109,012	146.8%
2134	Nursing Services	183,411	194,362	198,758	256,948	226,025	(30,923)	-12.0%
2211	Improvement of Instruction Services	768	1,734	1,505	1,500	800	(700)	-46.7%
2212	Instruction & Curriculum Services	96,288	109,206	30,915	85,450	244,237	158,787	185.8%
2213	Instructional Staff Training Services	123,604	158,136	128,943	321,798	404,321	82,523	25.6%
2214	Professional Development	10,145	10,879	15,029	-	500	500	
2222	School Library Services	22,055	20,739	15,262	28,563	311,722	283,159	991.3%
2311	Board of Education Office of Superintendent Services	144,042	139,795	143,328	278,443	193,075	(85,368)	-30.7%
2321	Office of Asst. Superintendent Services	109,942	160,914	132,737	134,519	372,072	237,554	176.6%
2325	Administrative Technology Services	4,817	4,456	2,989	11,400	210,690	199,290	1748.2%
2331	Office of Principal Services	-	-	43,847	79,298	157,761	78,463	98.9%
2411	Fiscal Services	340,011	350,152	344,629	354,109	1,708,806	1,354,697	382.6%
2521	AR/AP Services	418,166	369,889	105,662	174,113	293,039	118,926	68.3%
2523	Payroll Services	-	-	65,886	68,503	70,792	2,289	3.3%
2524	Accounting Services	-	-	77,716	79,798	67,848	(11,949)	-15.0%
2525	Other Fiscal Services	-	-	91,051	89,686	83,488	(6,198)	-6.9%
2529	Operation of Plant Services	-	611	2,099	1,400	1,500	100	7.1%
2541	Care and Upkeep of Buildings Services	2,149,608	351,002	140,371	249,329	173,780	(75,548)	-30.3%
2542	Care and Upkeep of Grounds Services	-	1,479,185	1,594,032	2,106,685	28,386,019	26,279,334	1247.4%
2543	Care and Upkeep of Equipment Services	-	246,300	288,517	330,036	370,161	40,125	12.2%
2544	Vehicle Servicing & Maintenance Services	-	136,406	69,588	92,334	93,318	984	1.1%
2545	Security Services	-	6,881	8,596	11,494	16,000	4,506	39.2%
2546	Contracted Transportation Services	-	37,642	49,007	53,287	54,958	1,671	3.1%
2551	District Operated Transportation Services	-	84,652	52,049	79,400	83,000	3,600	4.5%
2552	Payments to Other District for Transportation	424,536	389,027	382,313	466,246	451,337	(14,909)	-3.2%
2555	Non-Allowable Transportation Expense	-	5,587	3,227	7,000	10,000	3,000	42.9%
2558	Food Services	-	-	-	150	150	0	0.0%
2561	Food Preparation and Dispensing Services	-	66,112	69,645	70,749	73,173	2,424	3.4%
2562	Public Information Services	687,210	592,660	584,938	693,039	720,373	27,335	3.9%
2633	Staff Services	180,581	204,193	210,880	224,868	251,489	26,621	11.8%
2641		198,260	172,673	183,413	208,435	213,990	5,555	2.7%

	Non-Instructional Staff							
2644	Training	-	12,927	9,606	41,026	38,190	(2,836)	-6.9%
2661	Data Processing Services	619,706	652,257	459,417	500,856	533,971	33,115	6.6%
	Subtotal - Support Services	\$ 6,002,803	\$ 6,250,094	\$ 5,814,424	\$ 7,462,115	\$ 36,868,722	\$ 29,406,607	394.1%

	2018	2019	2020	2021	2022	Increase/	Percent	
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change	
3511	Early Childhood Programs	36,492	46,595	\$ 49,103	\$ 50,912	\$ 75,442	\$ 24,530	48.2%
3512	Early Childhood Instruction	251,751	264,197	277,596	278,288	312,853	34,564	12.4%
	Homeless - Disadvantaged							
3611	Services	-	-	0	500	-	(500)	-100.0%
3711	Non-Public Schools Services	711	4,545	1,500	\$18,314.93	-	(18,315)	-100.0%
3812	Afterschool Program	158,383	162,833	162,602	\$214,491	214,950	459	0.2%
3912	Parent Involvement	=	=	225	\$500	=	(500)	-100.0%
	Subtotal - Community							
	Services	\$ 447,338	\$ 478,170	\$ 491,025	\$ 563,006	\$ 603,245	\$ 40,239	7.1%
5221	Interest - Short Term Loan	3	-	-	-	-	-	0.0%
5321	Fees - Short Term Loan	260	=	=	=	=	=	0.0%
	Subtotal - Long & Short							
	Term Debt	\$ 263	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
								0.0%
	TOTAL	\$ 7,480,740	\$ 7,757,650	\$ 7,296,987	\$ 9,879,063	\$ 49,963,034	\$ 40,083,971	405.7%

TEACHERS FUND

	2018	2019	2020	2021	2022	Increase/	Percent	
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change	
1111	Elementary	\$ 3,770,565	\$ 3,916,005	\$ 4,186,826	\$ 4,779,666	\$ 5,847,261	\$ 1,067,595	22.3%
1131	Middle School	805,601	875,640	1,001,291	1,091,970	1,519,894	427,924	39.2%
1151	High School	2,518,171	2,549,392	2,177,331	2,308,470	2,797,238	488,768	21.2%
1191	Summer School	60,391	59,083	70,384	81,847	92,428	10,581	12.9%
1193	Alternative Education	-	-	435,591	467,156	514,014	46,858	10.0%
1211	Gifted and Talented	189,122	196,318	199,245	209,619	278,741	69,122	33.0%
1221	Special Ed. & Related Services	478	1,620	327	10,500	40,500	30,000	285.7%
1251	Supplemental Instruction	527,405	440,230	438,709	462,428	749,849	287,421	62.2%
1271	Bilingual	114,292	117,472	118,868	133,594	150,217	16,623	12.4%
1321	Career Education	-	-	98,422	103,638	108,209	4,571	4.4%
1411	Student Activities	58,688	56,600	53,880	70,548	57,915	(12,633)	-17.9%
1421	Student Athletics	117,319	124,035	135,190	147,940	234,802	86,862	58.7%
1911	Tuition to Other District	21,072	-	5,348	10,000	100,000	90,000	900.0%
1931	Tuition for Special Education	27,736	35,318	30,601	25,000		(25,000)	-100.0%
	Subtotal - Instruction	\$ 8,210,840	\$ 8,371,714	\$ 8,952,014	\$ 9,902,376	\$ 12,491,067	\$ 2,588,691	26.1%

	2018	2019	2020	2021	2022	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
2122 Guidance Services	\$ 468,406	\$ 487,227	\$ 453,000	\$ 490,933	\$ 731,842	240,909	49.1%
2123 Appraisal Services	90,832	93,836	97,373	100,563	183,248	82,685	82.2%
2212 Instruction & Curriculum Services	22,197	31,299	21,943	113,703	244,237	130,534	114.8%
Instructional Staff Training							
2213 Services	24,700	11,618	11,987	41,198	404,321	363,123	881.4%
2222 School Library Services	208,087	205,796	215,794	270,027	311,722	41,695	15.4%
Other Support Services -							
2291 Instruction	-	89,521	91,086	95,250	99,789	4,539	4.8%
2321 Office of Superintendent Services	228,090	233,933	249,553	250,450	372,072	121,623	48.6%
Office of Asst. Superintendent							
2325 Services	169,098	173,707	178,756	221,622	210,690	(10,933)	-4.9%
Administrative Technology							
2331 Services	-	69,072	71,180	77,969	157,761	79,793	102.3%
2411 Office of Principal Services	1,006,056	1,042,409	1,154,232	1,209,236	1,708,806	499,570	41.3%
2521 Fiscal Services	-	69,072	71,181	77,968	293,039	215,071	275.8%
2661 Data Processing Services	134,384	-	-	-	533,971	533,971	
Subtotal - Support Services	\$ 2,351,851	\$ 2,507,491	\$ 2,616,085	\$ 2,948,917	\$ 5,252,797	\$ 2,303,880	78.1%
3512 Early Childhood Instruction	488,033	515,396	528,772	243,004	312,853	69,848	28.7%
Subtotal - Community Services	\$ 488,033	\$ 515,396	\$ 528,772	\$ 243,004	\$ 312,853	\$ 69,848	28.7%
TOTAL	<u>\$ 11,050,724</u>	<u>\$ 11,394,601</u>	<u>\$ 12,096,871</u>	<u>\$ 13,094,297</u>	<u>\$ 18,056,717</u>	<u>\$ 4,962,420</u>	37.9%

DEBT SERVICE FUND		2018	2019	2020	2021	2022	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	Principal - Bond Indebtedness	\$ 2,120,000	\$ 11,009,981	\$ 3,425,000	\$ 5,130,000	\$ 1,560,784	\$ (3,569,216)	-69.6%
5211	Interest - Bond Indebtedness	1,234,106	1,717,406	990,938	\$1,338,728	2,638,670	1,299,942	97.1%
5311	Fees - Bonded Indebtedness	2,503	134,967	5,382	\$5,000	5,000	0	0.0%
Subtotal - Long & Short Term Debt		\$ 3,356,609	\$ 12,862,354	\$ 4,421,320	\$ 6,473,728	\$ 4,204,454	\$ (2,269,274)	-35.1%

CAPITAL PROJECTS FUND		2018	2019	2020	2021	2022	Increase/ Percent	
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
1111	Elementary	\$ 65,346	\$ -	\$ -	\$ 62,000	\$ 5,847,261	\$ 5,785,261	9331.1%
1421	Student Athletics	4,368	1,819	2,229	-	234,802	234,802	
	Subtotal - Instruction	\$ 69,713	\$ 1,819	\$ 2,229	\$ 62,000	\$ 6,082,063	\$ 6,020,063	9709.8%
2134	Nursing Services	598	716	-	258,908	226,025	(32,883)	-12.7%
2541	Operation of Plant Services Care and Upkeep of Buildings	165,060	-	-	-	173,780	173,780	
2542	Services Care and Upkeep of Grounds	-	234,634	346,338	30,299,095	28,386,019	(1,913,076)	-6.3%
2543	Services Care and Upkeep of Equipment	-	548	12,076	5,000	370,161	365,161	7303.2%
2544	Services Vehicle Servicing &	-	-	18,918	29,616	93,318	63,702	215.1%
2545	Maintenance Services	=	=	<u>18,355</u>	=	<u>16,000</u>	<u>16,000</u>	
	District Operated							
2552	Transportation Services Food Preparation and	-	-	1,453	3,500	451,337	447,837	12795.3%
2562	Dispensing Services	44,757	-	14,171	27,000	720,373	693,373	2568.0%
4021	Land Acquisition & Development Svcs Architecture and Engineering	100,411	-	-	-	-	-	0.0%
4031	Svcs	-	-	100,774	814,098	-	(814,098)	-100.0%
4051	Const. and Improvement Svcs	4,569,065	33,533	35,724	337,120	-	(337,120)	-100.0%
	Subtotal - Construction Services	\$ 4,669,475	\$ 33,533	\$ 136,498	\$ 1,151,218	\$ -	(1,151,218)	-100.0%
5131	Principal - Lease Purchase Agreements	235,000	240,000	250,000	2,322,955	-	(2,322,955)	-100.0%
5231	Interest - Lease Purchase Agreements	84,758	88,493	80,824	8,861	-	(8,861)	-100.0%
5331	Fees - Lease Purchase Agreements	-	3,350	954	4,000	-	(4,000)	-100.0%
	Subtotal - Long & Short Term Debt	\$ 319,758	\$ 331,843	\$ 331,778	\$ 2,335,816	\$ 2,643,670	307,853	13.2%

EXPENDITURES BY OBJECT

ALL FUNDS		2018	2019	2020	2021	2022	Increase/	Percent
		Actuals	Actuals	Budget	Budget	Budget	(Decrease)	Change
6111	Certificated Salaries Certificated Administrator	\$ 8,134,136	\$ 6,902,619	\$ 7,278,924	\$ 7,859,321	\$ 8,313,165	\$ 453,844	6%
6112	Salaries Certificated Part-Time	-	1,442,032	1,558,071	1,576,365	1,757,856	181,491	12%
6121	Salaries	67,719	-	-	-	-	-	0%
6122	Other Part-Time Salaries	-	173,010	72,844	33,601	61,761	28,160	84%
6131	Supplemental Pay Certificated Unused	305,809	313,407	423,084	575,789	546,841	(28,948)	-5%
6141	Leave/Severance Pay	641	13,009	-	-	-	-	0%
6151	Classified Salaries	2,713,981	2,358,509	2,497,010	2,604,223	2,720,153	115,931	4%
6152	Instructional Aide Salaries Classified Salaries -	-	315,363	298,548	363,419	379,014	15,594	4%
6161	Part-Time Classified Unused	260,321	288,655	345,000	354,944	353,326	(1,618)	0%
6171	Leave/Severance Pay	23,703	2,621	5,000	2,000	-	(2,000)	-100%
6181	Overtime Pay	<u>134,415</u>	<u>135,001</u>	<u>96,170</u>	<u>105,887</u>	<u>105,887</u>	<u>0</u>	0%
	Subtotal - Salaries	\$ 11,640,726	\$ 11,944,226	\$ 12,574,651	\$ 13,475,549	\$ 14,238,003	\$ 762,454	6%
6211	Teacher Retirement	\$ 1,343,218	\$ 1,390,418	\$ 1,516,215	\$ 1,647,931	\$ 1,747,678	\$ 99,747	6%
6221	Non-Teacher Retirement	228,703	235,782	259,925	271,826	296,842	25,017	9%
6231	OASDI	190,289	192,184	222,569	210,520	261,802	51,282	24%
6232	Medicare	163,303	167,531	181,291	193,157	205,141	11,984	6%
6241	Employee Insurance Workers' Compensation	1,168,802	1,272,086	1,523,294	1,642,014	1,951,314	309,299	19%
6261	Insurance Unemployment	101,858	99,355	114,959	82,000	88,000	6,000	7%
6271	Compensation	<u>21,428</u>	<u>6,697</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	0%
	Subtotal - Benefits	\$ 3,217,601	\$ 3,364,053	\$ 3,838,254	\$ 4,067,448	\$ 4,570,777	503,329	12%

ALL FUNDS		2018	2019	2020	2021	2022	Increase/
		Actuals	Actuals	Budget	Budget	Budget	(Decrease)
6311	Instructional Services	\$ 410,612	\$ 349,616	\$ 342,475	\$ 73,765	\$ 157,500	\$ 83,735
6312	Program Improvement Services	7,675	20,246	25,894	102,500	127,000	24,500
6313	Pupil Services	-	5,069	5,000	5,000	5,000	-
6314	Staff Services	2,930	2,914	7,965	8,139	10,134	1,995
6315	Audit Services	14,000	14,700	15,000	15,000	17,000	2,000
6316	Technology Related Services	8,087	10,636	5,500	8,000	8,000	0
6317	Legal Services	15,318	11,755	20,000	20,000	20,000	-
6318	Election Services	9,153	5,580	9,000	10,082	13,100	3,018
6319	Other Professional Services Certified/Non-Certified	379,944	287,520	379,581	705,037	427,920	(277,117)
6323	Substitutes	-	-	-	305,050	309,300	4,250
6330	Roof Repairs	11,640	-	-	-	-	-
6331	Cleaning Services	32,432	38,836	-	3,354	10,000	6,646
6332	Repairs & Maintenance	148,139	205,527	206,576	211,509	196,955	(14,554)
6333	Rental - Land & Building	3,965	-	-	64,800	66,000	1,200
6334	Rental - Equipment	116,898	131,707	144,056	194,532	168,500	(26,032)
6335	Water & Sewer	69,041	89,014	61,000	77,850	83,500	5,650
6336	Trash Removal	35,834	43,191	24,000	37,250	39,000	1,750
6337	Technology Repairs & Maintenance	3,320	3,195	60,214	39,062	45,600	6,538
6338	Rental - Technology	-	2,616	-	-	-	-
6339	Other Property Services	8,167	14,701	-	-	-	-
6341	Contracted Pupil Transportation	74,462	81,202	80,000	77,000	80,000	3,000
6342	Other Non-Route Transportation	792	9,038	15,808	9,400	13,000	3,600
6343	Travel	94,798	113,543	183,207	138,484	117,624	(20,860)
6344	Retreat	309	741	-	-	-	-
6351	Property Insurance	73,313	78,814	93,470	94,133	94,500	367
6352	Liability Insurance	78,136	78,815	90,490	95,268	96,070	803
6353	Fidelity Bond Premiums	93	92	320	100	100	0
6355	Transportation Vehicle Insurance	3,816	3,775	-	-	-	-
6356	Athletic Accident Insurance	9,283	9,608	-	-	-	-
6359	Judgments & Settlements	-	4,551	-	-	2,000	2,000
6361	Communication	-	-	87,840	112,720	102,895	(9,825)
6362	Advertising	2,211	-	1,500	1,500	1,500	-

ALL FUNDS		2018	2019	2020	2021	2022	Increase/	Percent
		Actuals	Actuals	Budget	Budget	Budget	(Decrease)	Change
6363	Printing and Binding	3,136	3,393	3,891	4,050	4,050	\$ -	0%
6364	Telephone	106,963	125,624	7,570	-	-	0	0%
6366	Mailing Services	-	-	-	-	-	-	0%
6371	Dues And Memberships	197,579	204,229	44,442	44,644	45,059	415	1%
6372	Athletic League Fees	500	215	650	650	650	-	0%
6373	Athletic Playoff Fees	-	3,139	7,270	9,300	8,000	(1,300)	-14%
6374	Athletic Tournament Fees	11,411	10,755	11,300	11,300	12,000	700	6%
6391	Other Purchased Services	83,382	55,387	151,712	197,874	202,089	4,215	2%
6392	Other Services	3,733	2,365	-	-	-	-	0%
6393	Contracted Labor Services	1,200	2,448	250	750	-	(750)	-100%
6398	Other Expenses	<u>15,905</u>	<u>125,678</u>	<u>9,315</u>	<u>125,570</u>	<u>138,299</u>	<u>12,730</u>	10%
	Subtotal - Purchased Services	\$ 2,038,176	\$ 2,150,233	\$ 2,095,294	\$ 2,803,672	\$ 2,622,345	(181,327)	-6%
6411	General Supplies	\$ 598,907	\$ 639,678	\$ 905,012	\$ 1,472,234	\$ 985,564	\$ (486,670)	-33%
	Supplies - Technology							
6412	Related	3,802	10,080	214,134	336,535	266,630	(69,905)	-21%
6413	Supplies	33,348	35,775	-	-	500	500	
6414	Meeting Supplies	-	96	-	-	-	-	0%
6415	Custodial Supplies	116,000	122,399	-	-	-	-	0%
6416	Miscellaneous Supplies	35,862	27,413	-	-	-	-	0%
6417	Athletic Apparel	14,876	12,577	10,000	-	-	-	0%
6419	Contingency (Supplies)	9,153	6,819	400	-	-	-	0%
6430	Professional Publications	59,758	64,880	-	-	-	-	0%
6431	Textbooks	62,308	47,716	63,255	157,035	91,369	(65,666)	-42%
6441	Library Books	19,638	15,304	16,039	22,163	22,350	187	1%
6451	Resource Materials	-	3,925	4,525	5,300	5,200	(100)	-2%
6471	Food Supplies	276,668	274,746	305,500	310,530	314,000	3,470	1%
6481	Electric	339,032	345,579	352,400	317,600	324,500	6,900	2%
6482	Heating	44,758	-	55,500	51,750	59,500	7,750	15%
6486	Gasoline/Diesel	19,723	32,565	22,000	28,000	28,000	-	0%
6490	Sa-Expense	=	=	=	=	=	=	0%
	Other Supplies & Materials							
6491	Materials	863	994	700	900	1,000	100	11%
	Subtotal - Supplies	\$ 1,634,698	\$ 1,693,739	\$ 1,949,466	\$ 2,702,048	\$ 2,098,614	\$ (603,434)	-22%

	2018	2019	2020	2021	2022	Increase/	Percent
	Actuals	Actuals	Budget	Budget	Budget	(Decrease)	Change
6511 Land	\$ 411	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6521 Buildings	4,569,065	118,533	338,448	31,353,667	26,291,283	(5,062,384)	-16%
Improvements Other Than							
6531 Building	100,000	-	-	30,484	-	(30,484)	-100%
6541 Regular Equipment	371,742	294,748	214,424	189,958	182,094	(7,864)	-4%
6543 Technology Equipment	70,724	3,147	161,922	121,863	84,708	(37,155)	-30%
6551 Vehicles	39,126	-	18,440	3,500	0	(3,500)	-100%
Subtotal - Capital Outlay	\$ 5,151,067	\$ 416,427	\$ 733,234	\$ 31,699,472	\$ 26,558,085	\$ (5,141,388)	-16%
Principal - General Obligation							
6611 Bonds	\$ 2,120,000	\$ 11,009,981	\$ 3,425,000	\$ 5,130,000	\$ 1,560,784	\$ (3,569,216)	-70%
Principal - Lease Purchase							
6613 Agreements	235,000	240,000	250,000	2,322,955	-	(2,322,955)	-100%
Interest - General Obligation							
6621 Bonds	1,234,106	1,717,406	990,938	1,338,728	2,638,670	1,299,942	97%
6622 Interest - Short Term Loans	3	-	-	-	-	-	0%
Interest - Lease Purchase							
6623 Agreements	84,758	88,493	81,081	8,861	-	(8,861)	-100%
6631 Fees - General Obligation Bonds	2,503	134,967	3,175	5,000	5,000	-	0%
6632 Fees - Short Term Loans	260	-	-	-	-	-	0%
6633 Fees - Lease Purchase Agreements	=	<u>3,350</u>	<u>3,000</u>	<u>4,000</u>	=	<u>(4,000)</u>	-100%
							0%
Subtotal - Short & Long Term Debt	\$ 3,676,630	\$ 13,194,197	\$ 4,753,194	\$ 8,809,544	\$ 4,204,454	\$ (4,605,090)	-52%
TOTAL	\$ 27,358,897	\$ 32,762,875	\$ 25,944,092	\$ 63,557,732	\$ 54,292,277	-\$9,265,455	-15%

GENERAL FUND		2018	2019	2020	2021	2022	Increase/	Percent
		Actuals	Actuals	Budget	Budget	Budget	(Decrease)	Change
Certificated								
6112	Administrator Salaries	-	68,261	69,968	41,835	90,000	\$ 48,165	115%
6131	Supplemental Pay	2,352	2,402	3,000	18,000	-	(18,000)	-100%
Certificated Unused								
6141	Leave/Severance Pay	-	-	-	-	-	-	0%
6151	Classified Salaries	2,713,981	2,358,509	2,497,010	2,604,223	2,720,153	115,931	4%
Instructional Aide								
6152	Salaries	-	315,363	298,548	363,419	379,014	15,594	4%
Classified Salaries -								
6161	Part-Time	260,321	288,655	345,000	354,944	353,326	(1,618)	0%
Classified Unused								
6171	Leave/Severance Pay	23,703	2,621	5,000	2,000	-	(2,000)	-100%
6181	Overtime Pay	<u>134,415</u>	<u>135,001</u>	<u>96,170</u>	<u>105,887</u>	<u>105,887</u>	<u>0</u>	0%
Subtotal - Salaries		\$ 3,134,772	\$ 3,170,811	\$ 3,314,696	\$ 3,490,308	\$ 3,648,380	\$ 158,072	5%
6211	Teacher Retirement	\$ 8,095	\$ 6,589	\$ 12,804	\$ 13,830	\$ 12,361	\$ (1,469)	-11%
Non-Teacher								
6221	Retirement	227,601	234,100	251,805	271,826	284,782	12,956	5%
6231	OASDI	187,155	188,943	205,398	210,520	221,229	10,709	5%
6232	Medicare	43,939	44,566	48,039	49,596	52,898	3,302	7%
6241	Employee Insurance	396,202	433,205	511,985	509,289	677,747	168,457	33%
Workers' Compensation								
6261	Insurance	101,858	99,355	114,959	82,000	88,000	6,000	7%
Unemployment								
6271	Compensation	<u>21,428</u>	<u>6,697</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	=	0%
Subtotal - Benefits		\$ 986,279	\$ 1,013,456	\$ 1,164,991	\$ 1,157,061	\$ 1,357,016	\$ 199,955	17%
6311	Instructional Services	\$ 97,164	\$ 79,026	\$ 80,475	\$ 38,765	\$ 122,500	\$ 83,735	216%
Program Improvement								
6312	Services	7,675	20,246	25,894	102,500	127,000	24,500	24%
6313	Pupil Services	-	5,069	5,000	5,000	5,000	-	0%
6314	Staff Services	2,930	2,914	7,965	8,139	10,134	1,995	25%
6315	Audit Services	14,000	14,700	15,000	15,000	17,000	2,000	13%
6316	Technology Related Services	8,087	10,636	5,500	8,000	8,000	0	0%
6317	Legal Services	15,318	11,755	20,000	20,000	20,000	-	0%
6318	Election Services	9,153	5,580	9,000	10,082	13,100	3,018	30%
6319	Other Professional Services	379,944	287,520	379,581	705,037	427,920	(277,117)	-39%
Certified/Non-Certified								
6323	Substitutes			-	83,250	85,250	2,000	2%
6330	Roof Repairs	11,640	-	-	-	-	-	0%
6331	Cleaning Services	32,432	38,836	-	3,354	10,000	6,646	198%
6332	Repairs & Maintenance	148,139	205,527	206,576	211,509	196,955	(14,554)	-7%
6333	Rental - Land & Building	3,965	-	-	64,800	66,000	1,200	2%

6334	Rental - Equipment	116,898	131,707	144,056	194,532	168,500	(26,032)	-13%
6335	Water & Sewer	69,041	89,014	61,000	77,850	83,500	5,650	7%
6336	Trash Removal	35,834	43,191	24,000	37,250	39,000	1,750	5%
6337	Technology Repairs & Maintenance	3,320	3,195	60,214	39,062	45,600	6,538	17%

GENERAL FUND

	2018	2019	2020	2021	2022	Increase/	Percent	
	Actuals	Actuals	Budget	Budget	Budget	(Decrease)	Change	
6338	Rental - Technology	-	2,616	-	-	-	0%	
6339	Other Property Services	8,167	14,701	-	-	-	0%	
	Contracted Pupil							
6341	Transportation	74,462	81,202	80,000	77,000	80,000	3,000	4%
	Other Non-Route							
6342	Transportation	792	9,038	15,808	9,400	13,000	3,600	38%
6343	Travel	94,798	113,543	183,207	138,484	117,624	(20,860)	-15%
6344	Retreat	309	741	-	-	-	-	0%
6351	Property Insurance	73,313	78,814	93,470	94,133	94,500	367	0%
6352	Liability Insurance	78,136	78,815	90,490	95,268	96,070	803	1%
6353	Fidelity Bond Premiums	93	92	320	100	100	0	0%
	Transportation Vehicle							
6355	Insurance	3,816	3,775	-	-	-	-	0%
6356	Athletic Accident Insurance	9,283	9,608	-	-	-	-	0%
6359	Judgments & Settlements	-	4,551	-	-	2,000	2,000	
6361	Communication	-	-	87,840	112,720	102,895	(9,825)	-9%
6362	Advertising	2,211	-	1,500	1,500	1,500	0	0%
6363	Printing and Binding	3,136	3,393	3,891	4,050	4,050	0	0%
6364	Telephone	106,963	125,624	7,570	-	-	0	0%
6371	Dues And Memberships	197,579	204,229	44,442	44,644	45,059	415	1%
6372	Athletic League Fees	500	215	650	650	650	-	0%
6373	Athletic Playoff Fees	-	3,139	7,270	9,300	8,000	(1,300)	-14%
6374	Athletic Tournament Fees	11,411	10,755	11,300	11,300	12,000	700	6%
6391	Other Purchased Services	83,382	55,387	151,712	197,874	202,089	4,215	2%
6392	Other Services	3,733	2,365	-	-	-	-	0%
6393	Contracted Labor Services	1,200	2,448	250	750	-	(750)	-100%
6398	Other Expenses	15,905	125,678	9,315	125,570	138,299	12,730	10%
	Subtotal - Purchased Services	\$ 1,724,727	\$ 1,879,644	\$ 1,833,294	\$ 2,546,872	\$ 2,363,295	\$ (183,577)	-7%

GENERAL FUND

	2018	2019	2020	2021	2022	Increase/	Percent
	Actuals	Actuals	Budget	Budget	Budget	(Decrease)	Change
6411 General Supplies	\$ 598,907	\$ 639,678	\$ 905,012	\$ 1,472,234	\$ 985,564	\$ (486,670)	-33%
Supplies - Technology							
6412 Related	3,802	10,080	214,134	336,535	266,630	(69,905)	-21%
6413 Supplies	33,348	35,775	-	-	500	500	
6414 Meeting Supplies	-	96	-	-	-	-	0%
6415 Custodial Supplies	116,000	122,399	-	-	-	-	0%
6416 Miscellaneous Supplies	35,862	27,413	-	-	-	-	0%
6417 Athletic Apparel	14,876	12,577	10,000	-	-	-	0%
6419 Contingency (Supplies)	9,153	6,819	400	-	-	-	0%
6430 Professional Publications	59,758	64,880	-	-	-	-	0%
6431 Textbooks	62,308	47,716	63,255	157,035	91,369	(65,666)	-42%
6441 Library Books	19,638	15,304	16,039	22,163	22,350	187	1%
6451 Resource Materials	-	3,925	4,525	5,300	5,200	(100)	-2%
6471 Food Supplies	276,668	274,746	305,500	310,530	314,000	3,470	1%
6480 Heating	-	53,191	-	-	-	-	0%
6481 Electric	339,032	345,579	352,400	317,600	324,500	6,900	2%
6482 Heating	44,758	-	55,500	51,750	59,500	7,750	15%
6486 Gasoline/Diesel	19,723	32,565	22,000	28,000	28,000	-	0%
6491 Other Supplies & Materials	<u>863</u>	<u>994</u>	<u>700</u>	<u>900</u>	<u>1,000</u>	100	11%
Subtotal - Supplies	\$ 1,634,698	\$ 1,693,739	\$ 1,949,466	\$ 2,702,048	\$ 2,098,614	-\$603,434	-22%

TEACHERS FUND		2018	2019	2020	2021	2022	Increase/	Percent
		Actuals	Actuals	Budget	Budget	Budget	(Decrease)	Change
6111	Certificated Salaries	\$ 8,134,136	\$ 6,902,619	\$ 7,278,924	\$ 7,859,321	\$ 8,313,165	\$ 453,844	6%
	Certificated Administrator							
6112	Salaries	-	1,373,771	1,488,103	1,534,530	1,667,856	133,326	9%
	Certificated Part-Time							
6121	Salaries	67,719	-	-	-	-	-	0%
6122	Other Part-Time Salaries	-	173,010	72,844	33,601	61,761	28,160	84%
6131	Supplemental Pay	303,457	311,005	420,084	557,789	546,841	(10,948)	-2%
	Certificated Unused							
6141	Leave/Severance Pay	641	13,009	-	-	-	-	0%
						\$		
	Subtotal - Salaries	\$ 8,505,953	\$ 8,773,414	\$ 9,259,954	\$ 9,985,241	10,589,623	\$ 604,382	6%
6211	Teacher Retirement	\$ 1,335,123	\$ 1,383,829	\$ 1,503,411	\$ 1,634,101	\$ 1,735,317	\$ 101,216	6%
6221	Non-Teacher Retirement	1,102	1,682	8,119	-	12,061	12,061	
6231	OASDI	3,134	3,241	17,171	-	40,573	40,573	
6232	Medicare	119,364	122,965	133,252	143,561	152,243	8,682	6%
6241	Employee Insurance	772,600	838,881	1,011,309	1,132,725	1,273,567	140,842	12%
								0%
	Subtotal - Benefits	\$ 2,231,322	\$ 2,350,597	\$ 2,673,263	\$ 2,910,387	\$ 3,213,761	303,374	10%
6311	Instructional Services	\$ 313,448	\$ 270,590	\$ 262,000	\$ 35,000	\$ 35,000	0	0%
	Certified/Non-Certified							
6323	Substitutes				<u>221,800</u>	<u>224,050</u>	<u>2,250</u>	1%
	Subtotal - Instructional Services	\$ 313,448	\$ 270,590	\$ 262,000	\$ 256,800	\$ 259,050	\$ 2,250	1%
		\$	\$	\$	\$	\$		
	TOTAL	11,050,724	11,394,601	12,195,217	13,152,427	14,062,434	910,006	7%

DEBT SERVICE FUND		2018	2019	2020	2021	2022	Increase/	Percent
		Actuals	Actuals	Budget	Budget	Budget	(Decrease)	Change
	Principal - General		\$				\$	
6611	Obligation Bonds	\$ 2,120,000	11,009,981	\$ 3,425,000	\$ 5,130,000	\$ 1,560,784	(3,569,216)	-70%
	Interest - General Obligation							
6621	Bonds	1,234,106	1,717,406	990,938	1,338,728	2,638,670	\$1,299,942	97%
	Fees - General Obligation							
6631	Bonds	<u>2,503</u>	<u>134,967</u>	<u>3,175</u>	<u>5,000</u>	<u>5,000</u>	<u>\$0</u>	0%
	Subtotal - Short & Long Term Debt	\$ 3,356,609	12,862,354	\$ 4,419,113	\$ 6,473,728	\$ 4,204,454	(2,269,274)	-35%
			\$				\$	
	TOTAL	\$ 3,356,609	12,862,354	\$ 4,419,113	\$ 6,473,728	\$ 4,204,454	(2,269,274)	-35%

CAPITAL PROJECTS FUND		2018	2019	2020	2021	2022	Increase/
		Actuals	Actuals	Budget	Budget	Budget	(Decrease)
6511	Land	\$ 411	\$ -	\$ -	\$ -	\$ -	\$ -
6521	Buildings	4,569,065	118,533	338,448	31,353,667	26,291,283	(5,062,384)
	Improvements Other Than						
6531	Building	100,000	-	-	30,484	-	(30,484)
6541	Regular Equipment	371,742	294,748	214,424	189,958	182,094	(7,864)
6543	Technology Equipment	70,724	3,147	161,922	121,863	84,708	(37,155)
6551	Vehicles	39,126	-	18,440	3,500	-	(3,500)
	Subtotal - Capital Outlay	\$ 5,151,067	\$ 416,427	\$ 733,234	\$ 31,699,472	\$ 26,558,085	(5,141,388)
	Principal - Lease Purchase						
6613	Agreements	235,000	240,000	250,000	2,322,955	-	-\$2,322,955
	Interest - Lease Purchase						
6623	Agreements	84,758	88,493	81,081	8,861	-	(79,632)
	Fees - Lease Purchase						
6633	Agreements	-	3,350	3,000	4,000	-	650
	Subtotal - Short & Long Term						
	Debt	\$ 319,758	\$ 331,843	\$ 334,081	\$ 2,335,816	\$ -	2,003,974
	TOTAL	<u>\$ 5,470,825</u>	<u>\$ 748,270</u>	<u>\$ 1,067,315</u>	<u>\$ 34,035,289</u>	<u>\$ 26,558,085</u>	(7,477,204)

BUILDING/DEPARTMENT BUDGETS

SUMMARY

	2018	2019	2020	2021	2022	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
10 Board of Education	46,419	38,916	77,135	168,875	80,975	(87,900)	-52.1%
11 Superintendent	327,082	353,660	371,201	459,168	360,291	(98,877)	-21.5%
12 Communications	180,581	204,193	231,442	224,868	251,489	26,621	11.8%
20 Instruction	11,583,818	11,873,186	12,559,433	13,773,600	14,849,879	1,076,279	7.8%
21 Athletics	183,400	407,997	219,645	244,290	244,302	12	0.0%
22 Summer School	62,730	63,933	69,285	90,047	89,128	(919)	-1.0%
23 Parents As Teachers	36,492	46,595	59,421	50,912	74,342	23,430	46.0%
24 Activities	239,002	57,289	168,252	173,634	60,526	(113,108)	-65.1%
30 Assistant Superintendent	386,495	374,506	414,873	488,785	454,457	(34,328)	-7.0%
31 Professional Development	116,365	161,809	257,969	308,593	351,017	42,424	13.7%
32 Curriculum Development	162,052	157,881	224,174	419,816	382,896	(36,920)	-8.8%
33 Assessment	116,998	145,905	164,632	174,799	183,248	8,449	4.8%
40 Student Services	120,631	129,445	134,827	228,594	232,568	3,975	1.7%
41 Social Workers	57,736	60,481	66,851	60,163	55,090	(5,073)	-8.4%
42 Nurses	184,009	183,676	189,142	211,758	207,225	(4,533)	-2.1%
51 Business Office	559,151	575,159	629,264	624,635	652,267	27,632	4.4%
52 Technology	1,155,784	993,434	1,054,561	1,301,152	1,109,873	(191,278)	-14.7%
53 Debt	3,676,630	13,194,197	4,753,194	8,809,544	4,204,454	(4,605,090)	-52.3%
54 Food Service	727,850	660,457	763,775	803,582	805,326	1,744	0.2%
55 Copier	24,700	90,380	97,370	79,577	84,100	4,523	5.7%
60 Building And Grounds	243,743	265,090	340,030	488,391	372,738	(115,653)	-23.7%
61 Maintenance	5,415,094	885,552	1,090,959	32,212,838	27,221,484	(4,991,354)	-15.5%
62 Custodial	822,942	824,326	918,448	1,186,575	975,472	(211,103)	-17.8%
63 Transportation	<u>433,093</u>	<u>479,649</u>	<u>503,419</u>	<u>485,346</u>	<u>478,737</u>	<u>(6,609)</u>	-1.4%
64 Utilities	491,985	535,160	496,068	488,190	510,392	22,202	4.5%
65 Construction & Renovation	-	-	88,724	-	-	-	0.0%
	<u>27,354,780</u>	<u>32,762,875</u>	<u>25,944,092</u>	<u>63,557,732</u>	<u>54,292,277</u>	<u>(9,265,455)</u>	-14.6%

BUDGET DETAIL BY DEPARTMENT, FUNCTION AND OBJECT

2018	2019	2020	2021	2022	Inc/
Actuals	Budget	Budget	Budget	Budget	(Dec)

District-Wide

2213 - Instructional Staff Training Services

6312 - Program Improvement Services

6319 - Other Professional Services

6411 - General Supplies

2311 - Board of Education

6352 - Liability Insurance

5311 - Fees - Bonded Indebtedness

6631 - Fees - General Obligation Bonds

Total - District-Wide

2018	2019	2020	2021	2022	Inc/	Percent
Actuals	Budget	Budget	Budget	Budget	(Dec)	Change

Board of Education**2311 - Board of Education**

6317 - Legal Services	15,318	11,755	20,000	20,000	20,000	-	0.0%
6318 - Election Services	9,153	5,580	9,000	10,082	13,100	3,018	29.9%
6343 - Travel	1,492	3,184	22,000	10,918	5,000	(5,918)	-54.2%
6371 - Dues And Memberships	14,947	13,820	14,235	14,375	14,375	-	0.0%
6391 - Other Purchased Services	5,352	4,223	10,400	7,000	7,000	-	0.0%
6411 - General Supplies	<u>157</u>	<u>354</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	=	0.0%
Total - Board of Education	46,419	38,916	77,135	63,875	60,975	(2,900)	<u>-4.5%</u>

Superintendent

2213 - Instructional Staff**Training Services**

6319 - Other Professional Services

6411 - General Supplies

2321 - Office of Superintendent**Services**

0.0%

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6111 - Certificated Salaries	189,803	-	-	-	-	-	0.0%
6112 - Certificated Administrator Salaries	-	194,348	207,000	207,220	196,000	(11,220)	-5.4%
6151 - Classified Salaries	51,147	52,942	54,056	55,332	56,854	1,522	2.8%
6181 - Overtime Pay	338	82	250	250	250	-	0.0%
6211 - Teacher Retirement	27,215	27,946	29,855	29,981	28,902	(1,079)	-3.6%
6221 - Non-Teacher Retirement	3,936	4,039	4,195	4,329	4,471	142	3.3%
6231 - OASDI	3,169	3,259	3,367	3,447	3,541	94	2.7%
6232 - Medicare	3,445	3,532	3,789	3,811	3,671	(140)	-3.7%
6241 - Employee Insurance	14,300	15,216	18,773	18,055	17,098	(957)	-5.3%
6314 - Staff Services	2,569	2,914	4,965	5,139	7,134	1,995	38.8%
6319 - Other Professional Services	6,308	13,378	11,000	3,550	2,400	(1,150)	-32.4%
6343 - Travel	18,076	28,854	16,000	3,425	-	(3,425)	-100.0%
6371 - Dues And Memberships	3,724	4,259	6,843	4,600	4,452	(148)	-3.2%
6392 - Other Services	907	-	-	-	-	-	0.0%
6411 - General Supplies	-	1,538	4,000	4,750	5,500	750	15.8%

	2018	2019	2020	2021	2022	Inc/	Percent
	Actuals	Budget	Budget	Budget	Budget	(Dec)	Change
Superintendent							
6413 - Supplies	1,139	-	-	-	-	-	0.0%
6419 - Contingency (Supplies)	<u>1,007</u>	=	=	=	=	=	0.0%
	327,082	352,305	364,094	343,887	330,272	(13,615)	-4.0%
Total - Superintendent	327,082	353,660	371,201	350,587	340,892	(9,695)	-2.8%
Communications							
2633 - Public Information Services							
6151 - Classified Salaries	112,295	116,798	119,764	123,011	134,392	11,381	9.3%
6181 - Overtime Pay	629	722	500	514	514	-	0.0%
6221 - Non-Teacher Retirement	8,584	8,903	9,190	10,073	10,396	324	3.2%
6231 - OASDI	7,006	7,291	7,456	7,659	8,364	706	9.2%
6232 - Medicare	1,639	1,705	1,744	1,791	1,956	165	9.2%
6241 - Employee Insurance	12,313	12,874	14,456	15,631	16,977	1,346	8.6%
6314 - Staff Services	-	-	-	-	-	-	0.0%
6319 - Other Professional Services	8,266	34,786	45,850	29,850	45,850	16,000	53.6%
6343 - Travel	-	-	-	-	-	-	0.0%
6363 - Printing and Binding	3,136	3,393	3,891	4,050	4,050	-	0.0%
6364 - Telephone	(735)	-	7,570	-	-	-	0.0%
6371 - Dues And Memberships	1,353	1,830	1,185	1,185	1,185	-	0.0%
6391 - Other Purchased Services	6,183	727	9,035	14,035	9,035	(5,000)	-35.6%
6411 - General Supplies	19,913	15,164	10,801	11,500	11,200	(300)	-2.6%
							0.0%

2018	2019	2020	2021	2022	Inc/	Percent
Actuals	Budget	Budget	Budget	Budget	(Dec)	Change

Instruction**1111 - Elementary**

6111 - Certificated Salaries	2,789,214	2,880,866	3,010,274	3,573,670	3,641,676	68,006	1.9%
6121 - Certificated Part-Time Salaries	21,587	-	-	-	-	-	0.0%
6122 - Other Part-Time Salaries	-	22,002	-	-	-	-	0.0%
6131 - Supplemental Pay	10,850	11,924	18,750	36,550	24,550	(12,000)	-32.8%
6151 - Classified Salaries	49,291	-	-	50,255	50,604	349	0.7%
6152 - Instructional Aide Salaries	-	51,755	26,139	122,740	217,636	94,896	77.3%
6181 - Overtime Pay	428	267	-	688	514	(174)	-25.3%
6211 - Teacher Retirement	455,171	471,128	521,545	553,183	622,498	69,316	12.5%
6221 - Non-Teacher Retirement	2,167	4,544	9,461	7,610	31,546	23,936	314.5%
6231 - OASDI	3,046	1,770	12,353	8,045	41,729	33,684	418.7%
6232 - Medicare	40,492	42,182	45,182	49,904	57,057	7,153	14.3%
6241 - Employee Insurance	312,555	351,581	425,933	475,716	619,124	143,408	30.1%
6311 - Instructional Services	182,652	156,139	155,500	-	-	-	0.0%
6319 - Other Professional Services	14,904	20,314	19,763	19,112	15,726	(3,386)	-17.7%
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	10,425	7,825	(2,600)	-24.9%
6411 - General Supplies	73,441	64,866	79,472	100,700	94,786	(5,914)	-5.9%
6413 - Supplies	-	-	-	-	-	-	0.0%
6419 - Contingency (Supplies)	6,613	3,901	-	-	-	-	0.0%
6431 - Textbooks	<u>57,550</u>	<u>43,069</u>	<u>43,890</u>	<u>54,039</u>	<u>43,850</u>	<u>(10,189)</u>	-18.9%
	4,032,423	4,126,308	4,382,980	5,062,636	5,469,122	406,486	8.0%

1131 - Middle School

6111 - Certificated Salaries	591,278	619,148	697,484	800,605	845,331	44,727	
6131 - Supplemental Pay	7,025	6,050	14,124	16,651	15,571	(1,080)	
6141 - Certificated Unused Leave/Severance Pay	641	-	-	-	-	-	
6211 - Teacher Retirement	96,078	105,757	116,471	135,118	147,027	11,909	
6231 - OASDI	16	-	-	-	11,213	11,213	
6232 - Medicare	8,234	8,957	10,092	11,617	12,596	979	
6241 - Employee Insurance	64,847	71,053	89,901	107,978	136,819	28,840	
6311 - Instructional Services	37,483	31,267	20,000	-	-	-	

2018	2019	2020	2021	2022	Inc/	Percent
Actuals	Budget	Budget	Budget	Budget	(Dec)	Change

6319 - Other Professional Services	106,698	3,109	1,055	3,713	975	(2,738)	-73.7%
6332 - Repairs & Maintenance	2,914	240	960	825	975	150	18.2%
6342 - Other Non-Route Transportation	236	-	-	-	-	-	0.0%
6343 - Travel	-	-	-	-	-	-	0.0%
6391 - Other Purchased Services	-	-	5,150	1,565	1,500	(65)	-4.2%
6398 - Other Expenses	-	111,092	4,818	123,556	130,650	7,095	5.7%
6411 - General Supplies	28,889	18,898	20,061	30,322	32,178	1,855	6.1%
6412 - Supplies - Technology Related	1,776	-	-	-	-	-	0.0%
6413 - Supplies	-	-	-	-	-	-	0.0%
6419 - Contingency (Supplies)	-	-	400	-	-	-	0.0%
6431 - Textbooks	=	=	=	=	=	=	0.0%
	946,114	975,571	980,518	1,256,950	1,358,819	101,870	8.1%

1151 - High School

							-
6111 - Certificated Salaries	1,936,415	1,904,980	1,652,719	1,760,685	1,858,756	98,071	
6121 - Certificated Part-Time Salaries	7,348	-	-	-	-	-	
6122 - Other Part-Time Salaries	-	55,691	-	-	-	-	
6131 - Supplemental Pay	17,500	19,944	6,600	11,377	6,600	(4,777)	
6151 - Classified Salaries	-	-	-	25,000	24,650	(350)	
6171 - Classified Unused Leave/Severance Pay	-	-	-	-	-	-	
6211 - Teacher Retirement	308,979	313,185	245,347	285,355	301,790	16,435	
6221 - Non-Teacher Retirement	-	34	-	-	2,262	2,262	
6231 - OASDI	91	184	5,453	-	7,309	7,309	
6232 - Medicare	27,277	27,516	21,584	24,767	26,466	1,699	
6241 - Employee Insurance	171,826	185,759	155,123	196,286	227,586	31,300	
6311 - Instructional Services	53,900	43,182	52,975	13,000	25,000	12,000	
6319 - Other Professional Services	21,668	13,574	10,500	1,455	3,485	2,030	
6332 - Repairs & Maintenance	5,160	-	-	-	-	-	
6334 - Rental - Equipment	3,733	-	-	-	-	-	
6344 - Retreat	-	-	-	-	-	-	
6391 - Other Purchased Services	1,687	-	15,124	17,605	27,810	10,205	
6398 - Other Expenses	-	1,507	1,846	14	5,649	5,635	
6411 - General Supplies	45,689	40,844	49,501	49,232	45,661	(3,571)	
6419 - Contingency (Supplies)	49	-	-	-	-	-	
6431 - Textbooks	4,758	3,215	4,541	6,245	23,996	17,752	
	2,606,080	2,609,615	2,221,313	2,391,021	2,587,020	195,999	

2018	2019	2020	2021	2022	Inc/	Percent
Actuals	Budget	Budget	Budget	Budget	(Dec)	Change

1191 - Summer School

6311 - Instructional Services	-	-	2,000	-	-	-	0.0%
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1193 - Alternative Program**Instruction**

6319 - Other Professional Services	-	2,410	-	-	-	-	0.0%
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6411 - General Supplies	=	<u>6,071</u>	<u>11,150</u>	<u>10,325</u>	<u>10,575</u>	<u>250</u>	2.4%
	-	8,481	11,150	10,325	10,575	250	2.4%

1211 - Gifted and Talented

6111 - Certificated Salaries	151,257	154,606	156,833	163,083	205,662	42,579	26.1%
6131 - Supplemental Pay	-	1,863	444	2,250	4,500	2,250	100.0%
6211 - Teacher Retirement	23,656	24,557	24,958	26,225	33,767	7,542	28.8%
6232 - Medicare	2,187	2,262	2,296	2,398	3,015	617	25.7%
6241 - Employee Insurance	12,022	13,030	14,490	15,663	25,469	9,806	62.6%
6411 - General Supplies	2,184	2,942	1,800	3,502	2,827	(675)	-19.3%
	191,306	199,260	200,821	213,121	275,241	62,120	29.1%

1221 - Special Ed. & Related Services

6311 - Instructional Services	11,292	14,679	12,000	-	-	-	0.0%
	<u>11,292</u>	<u>14,679</u>	<u>12,000</u>	=	=	=	0.0%

	2018	2019	2020	2021	2022	Inc/	Percent
	Actuals	Budget	Budget	Budget	Budget	(Dec)	Change
<u>1251 - Supplemental Instruction</u>							
6111 - Certificated Salaries	390,215	317,828	333,223	353,326	486,092	132,766	37.6%
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	71,314	73,270	1,956	2.7%
6181 - Overtime Pay	1,285	148	500	854	1,028	174	20.3%
6211 - Teacher Retirement	65,994	57,678	46,762	57,875	80,017	22,142	38.3%
6221 - Non-Teacher Retirement	7,499	5,067	5,804	6,526	6,203	(323)	-4.9%
6231 - OASDI	5,641	5,453	5,920	2,919	2,998	78	2.7%
6232 - Medicare	7,258	6,629	5,317	6,171	8,124	1,954	31.7%
6241 - Employee Insurance	57,856	45,397	53,419	61,694	92,117	30,423	49.3%
6311 - Instructional Services	-	-	-	-	-	-	0.0%
6319 - Other Professional Services	9,584	11,591	12,390	12,500	-	(12,500)	-100.0%
6411 - General Supplies	<u>5,112</u>	<u>9,163</u>	<u>5,120</u>	<u>16,451</u>	-	<u>(16,451)</u>	-100.0%
	665,931	577,312	563,438	589,630	749,849	160,218	27.2%
<u>1271 - Bilingual</u>							
6111 - Certificated Salaries	86,804	88,558	90,172	99,810	108,012	8,202	8.2%
6211 - Teacher Retirement	14,310	14,710	15,075	16,725	18,075	1,351	8.1%
6232 - Medicare	1,214	1,234	1,307	1,448	1,566	118	8.2%
6241 - Employee Insurance	11,964	12,970	14,429	15,612	16,956	1,344	8.6%
6431 - Textbooks	=	=	=	=	=	=	0.0%
	114,292	117,472	120,984	133,594	144,609	11,015	8.2%
<u>1321 - Career Education</u>							
6319 - Other Professional Services	1,892	1,956	-	-	-	-	0.0%
6411 - General Supplies	<u>908</u>	<u>900</u>	=	=	=	=	0.0%
<u>2114 - Pupil Accounting Services</u>							
6151 - Classified Salaries	59,530	32,598	34,112	35,183	36,150	967	2.7%
6171 - Classified Unused Leave/Severance Pay	4,579	-	5,000	2,000	-	(2,000)	-100.0%
6181 - Overtime Pay	-	276	250	257	257	-	0.0%
6221 - Non-Teacher Retirement	4,453	2,621	2,810	2,947	3,051	104	3.5%
6231 - OASDI	3,868	2,038	2,131	2,197	2,257	60	2.7%
6232 - Medicare	905	477	499	514	528	14	2.7%
6241 - Employee Insurance	<u>5,438</u>	<u>6,915</u>	<u>7,205</u>	7,795	8,464	<u>669</u>	8.6%
	78,773	44,925	52,006	50,893	50,707	(186)	-0.4%

	2018	2019	2020	2021	2022	Inc/
	Actuals	Budget	Budget	Budget	Budget	(Dec)
<u>2122 - Guidance Services</u>						
6111 - Certificated Salaries	349,011	362,193	331,057	341,911	403,034	61,123
6131 - Supplemental Pay	-	2,750	12,000	12,165	12,165	-
6211 - Teacher Retirement	55,597	58,358	55,744	58,182	68,650	10,468
6232 - Medicare	4,744	5,033	4,974	5,134	6,020	886
6241 - Employee Insurance	34,694	37,819	43,343	46,872	59,396	12,524
6319 - Other Professional Services	1,479	3,365	-	-	-	-
6332 - Repairs & Maintenance	2,350	-	-	-	-	-
6334 - Rental - Equipment	1,778	-	-	-	-	-
6411 - General Supplies	739	1,308	1,831	3,600	3,731	131
	450,391	470,827	448,949	467,864	552,996	85,132
2134 - Nursing Services						
6311 - Instructional Services	=	<u>11,401</u>	<u>6,000</u>	=	=	=
2211 - Improvement of Instruction Services						
<u>6319 - Other Professional Services</u>						
	47	-	1,800	700	-	(700)
6411 - General Supplies	721	1,734	1,700	800	800	-
	768	1,734	3,500	1,500	800	(700)
<u>2212 - Instruction & Curriculum Services</u>						
6312 - Program Improvement Services	-	2,157	-	-	-	-
6319 - Other Professional Services	3,572	5,052	1,600	-	-	-
	<u>3,572</u>	<u>7,209</u>	<u>1,600</u>	=	=	=
2213 - Instructional Staff Training Services						
<u>6319 - Other Professional Services</u>						
	4,552	2,249	15,651	(8,004)	13,550	21,554
6343 - Travel	-	-	-	-	-	-
6411 - General Supplies	<u>434</u>	<u>1,877</u>	<u>9,380</u>	<u>461</u>	<u>8,400</u>	<u>7,939</u>
	4,987	4,126	25,031	(7,542)	21,950	29,492

	2018	2019	2020	2021	2022	Inc/	Percent
	Actuals	Budget	Budget	Budget	Budget	(Dec)	Change
<u>2222 - School Library</u>							
<u>Services</u>							
6111 - Certificated Salaries	157,438	154,393	164,852	202,831	211,014	8,183	4.0%
6131 - Supplemental Pay	6,913	7,144	6,576	6,695	7,079	384	5.7%
6211 - Teacher Retirement	25,955	25,523	27,518	34,002	35,443	1,442	4.2%
6232 - Medicare	2,333	2,240	2,485	3,038	3,163	125	4.1%
6241 - Employee Insurance	15,346	16,252	18,084	23,461	25,473	2,012	8.6%
6411 - General Supplies	2,417	1,509	1,885	1,100	2,000	900	81.8%
6441 - Library Books	19,638	15,304	16,039	22,163	22,350	187	0.8%
6451 - Resource Materials	-	<u>3,925</u>	<u>4,525</u>	<u>5,300</u>	<u>5,200</u>	<u>(100)</u>	-1.9%
	230,142	226,535	241,965	298,590	311,722	13,132	4.4%
<u>2291 - Other Support</u>							
<u>Services - Instruction</u>							
6111 - Certificated Salaries	-	70,522	72,650	74,000	76,861	2,861	3.9%
6211 - Teacher Retirement	-	11,257	11,658	11,952	12,471	519	4.3%
6232 - Medicare	-	565	1,300	1,072	1,115	43	4.0%
6241 - Employee Insurance	-	<u>7,177</u>	<u>5,604</u>	<u>8,226</u>	<u>9,341</u>	<u>1,115</u>	13.6%
	-	89,521	91,212	95,250	99,789	4,539	4.8%
<u>2325 - Office of Asst.</u>							
<u>Superintendent Services</u>							
6311 - Instructional Services	-	-	1,000	-	-	-	0.0%
<u>2411 - Office of Principal</u>							
<u>Services</u>							
6111 - Certificated Salaries	820,305	-	-	-	-	-	0.0%
6112 - Certificated Administrator Salaries	-	849,858	942,975	957,315	1,091,417	134,102	14.0%
6141 - Certificated Unused Leave/Severance Pay	-	-	-	-	-	-	0.0%
6151 - Classified Salaries	230,227	237,703	241,068	236,563	243,161	6,598	2.8%
6161 - Classified Salaries - Part-Time	1,878	-	-	-	-	-	0.0%
6181 - Overtime Pay	1,967	1,529	1,350	1,500	1,500	-	0.0%
6211 - Teacher Retirement	125,837	130,398	145,731	160,221	170,322	10,101	6.3%
6221 - Non-Teacher Retirement	18,467	18,999	19,450	21,096	20,209	(887)	-4.2%
6231 - OASDI	13,360	13,853	15,029	14,729	15,169	440	3.0%
6232 - Medicare	14,751	15,204	17,188	16,659	19,372	2,713	16.3%
6241 - Employee Insurance	83,613	88,187	101,818	124,172	119,873	(4,298)	-3.5%
6311 - Instructional Services	13,339	13,842	10,500	-	-	-	0.0%
6343 - Travel	-	439	2,187	2,000	2,000	-	0.0%
6364 - Telephone	4,517	11,314	-	-	-	-	0.0%
6411 - General Supplies	17,807	11,234	10,327	11,940	10,657	(1,283)	-10.7%
	<u>1,346,067</u>	<u>1,392,560</u>	<u>1,507,623</u>	<u>1,546,195</u>	<u>1,693,681</u>	<u>147,486</u>	9.5%

2018	2019	2020	2021	2022	Inc/
Actuals	Budget	Budget	Budget	Budget	(Dec)

**2552 - District Operated
Transportation Services**

6342 - Other Non-Route
Transportation

- - - - -

2641 - Staff Services

6311 - Instructional Services

- 2,724 2,000 - - -

3512 - Early Childhood

Instruction

6111 - Certificated Salaries

351,103 349,527 371,216 67,467 29,535 (37,932)

6121 - Certificated Part-Time
Salaries

13,577 - - - - -

6122 - Other Part-Time Salaries

- 31,662 32,612 33,601 61,761 28,160

6151 - Classified Salaries

162,128 - - - - -

6152 - Instructional Aide Salaries

= 174,922 177,426 169,365 88,108 (81,258)

6161 - Classified Salaries -
Part-Time

- - - - -

6181 - Overtime Pay

1,248 1,001 500 514 514 -

6211 - Teacher Retirement

59,409 64,515 72,656 69,623 20,233 (49,391)

6221 - Non-Teacher Retirement

12,875 13,448 14,843 9,878 7,466 (2,412)

6231 - OASDI

8,987 9,856 12,017 8,884 5,494 (3,389)

6232 - Medicare

7,244 7,635 8,435 7,870 2,609 (5,261)

6241 - Employee Insurance

72,253 77,702 93,362 85,759 38,031 (47,728)

6311 - Instructional Services

38,635 35,862 37,500 - - -

6319 - Other Professional
Services

54 202 - - - -

6371 - Dues And Memberships

- 1,800 363 313 950 638

6411 - General Supplies

12,273 9,961 12,768 28,469 20,152 (8,317)

6419 - Contingency (Supplies)

- 1,500 - - - -

739,785 779,592 833,697 482,743 274,853 (207,890)

	2018	2019	2020	2021	2022	Inc/ (Dec)	Percent Change
	Actuals	Budget	Budget	Budget	Budget		
<u>3611 - Homeless -</u>							
<u>Disadvantaged Services</u>							
6319 - Other Professional Services	-	-	250	250	-	(250)	-100.0%
6411 - General Supplies	=	=	<u>250</u>	<u>250</u>	=	<u>(250)</u>	-100.0%
	-	-	500	500	-	(500)	-100.0%
<u>3711 - Non-Public Schools</u>							
<u>Services</u>							
6319 - Other Professional Services	711	655	-	-	-	-	0.0%
<u>3812 - Afterschool Program</u>							
6151 - Classified Salaries	26,931	27,554	28,242	25,951	29,817	3,867	14.9%
6161 - Classified Salaries - Part-Time	99,029	106,641	127,715	144,954	134,783	(10,171)	-7.0%
6211 - Teacher Retirement	385	371	1,421	1,528	798	(730)	-47.8%
6221 - Non-Teacher Retirement	2,055	3,197	4,003	7,345	4,886	(2,458)	-33.5%
6231 - OASDI	7,700	8,249	9,684	11,859	10,205	(1,653)	-13.9%
6232 - Medicare	1,801	1,929	2,265	2,772	2,386	(386)	-13.9%
6241 - Employee Insurance	3,055	3,312	3,685	3,984	4,325	341	8.6%
6311 - Instructional Services	10,061	5,202	10,000	-	-	-	0.0%
6319 - Other Professional Services	<u>868</u>	<u>642</u>	<u>1,600</u>	<u>1,788</u>	<u>1,800</u>	<u>13</u>	0.7%
6371 - Dues And Memberships	-	-	288	313	950	638	204.0%
6393 - Contracted Labor Services	-	-	-	-	-	-	0.0%
6411 - General Supplies	6,498	5,113	13,400	4,000	15,000	11,000	275.0%
6319 - Other Professional Services	-	-	250	250	-	(250)	-100.0%
6411 - General Supplies	=	=	<u>250</u>	<u>250</u>	=	<u>(250)</u>	-100.0%
	158,383	162,833	202,803	204,991	204,950	(41)	0.0%
Total - Instruction	<u>11,583,818</u>	<u>11,826,196</u>	<u>11,916,596</u>	<u>12,798,260</u>	<u>13,806,682</u>	<u>1,008,422</u>	7.9%

2018	2019	2020	2021	2022	Inc/
Actuals	Budget	Budget	Budget	Budget	(Dec)

Athletics**1421 - Student Athletics**

6131 - Supplemental Pay	99,424	108,840	121,760	124,662	124,300	(362)
6211 - Teacher Retirement	10,324	11,614	16,738	17,673	17,644	(29)
6221 - Non-Teacher Retirement	791	901	-	-	-	-
6231 - OASDI	2,043	2,053	-	-	-	-
6232 - Medicare	1,436	1,562	1,622	1,706	1,704	(2)
6241 - Employee Insurance	6,028	1,759	3,605	3,899	4,233	334
6319 - Other Professional Services	4,500	4,500	11,100	30,200	30,000	(200)
6343 - Travel	20	-	-	-	-	-
6356 - Athletic Accident Insurance	9,283	9,608	-	-	-	-
6372 - Athletic League Fees	500	215	650	650	650	-
6373 - Athletic Playoff Fees	-	3,139	7,270	9,300	8,000	(1,300)
6374 - Athletic Tournament Fees	11,411	10,755	11,300	11,300	12,000	700
6391 - Other Purchased Services	2,020	961	1,600	2,100	4,600	2,500
6398 - Other Expenses	13,905	13,079	-	-	-	-
6411 - General Supplies	2,918	11,903	11,000	22,100	20,600	(1,500)
6417 - Athletic Apparel	11,743	10,488	10,000	-	-	-
6491 - Other Supplies & Materials	863	994	700	900	1,000	100
6541 - Regular Equipment	4,368	1,819	2,500	-	-	-
6319 - Other Professional Services	1,822	-	-	-	-	-
	183,400	194,190	199,845	224,490	224,732	242
2546 - Security Services						
6319 - Other Professional Services	-	231	3,000	3,000	2,500	(500)
2551 - Contracted Transportation Services						
6342 - Other Non-Route Transportation	-	6,498	7,000	7,000	7,000	-
Total - Athletics	183,400	407,997	209,845	234,490	234,232	(258)

2018	2019	2020	2021	2022	Inc/	Percent
Actuals	Budget	Budget	Budget	Budget	(Dec)	Change

Summer School**1191 - Summer School**

6131 - Supplemental Pay	52,319	51,015	53,500	68,495	68,495	-	0.0%
6211 - Teacher Retirement	7,110	6,566	8,758	11,058	11,139	81	0.7%
6221 - Non-Teacher Retirement	-	376	-	-	-	-	0.0%
6231 - OASDI	204	387	-	-	-	-	0.0%
6232 - Medicare	759	740	777	994	994	-	0.0%
6241 - Employee Insurance	-	-	-	-	-	-	0.0%
6319 - Other Professional Services	675	-	-	-	-	-	0.0%
6411 - General Supplies	1,664	4,849	3,600	7,500	6,500	(1,000)	-13.3%
	62,730	63,933	66,635	88,047	87,128	(919)	-1.0%
2114 - Pupil Accounting Services							0.0%
6161 - Classified Salaries - Part-Time	=	=	=	=	=	=	0.0%
6221 - Non-Teacher Retirement	-	-	-	-	-	-	0.0%
6231 - OASDI	-	-	-	-	-	-	0.0%
6232 - Medicare	-	-	-	-	-	-	0.0%
	-	-	-	-	-	-	0.0%
Total - Summer School	<u>62,730</u>	<u>63,933</u>	<u>66,635</u>	<u>88,047</u>	<u>87,128</u>	<u>(919)</u>	-1.0%

Parents As Teachers**3511 - Early Childhood****Programs**

6151 - Classified Salaries	-	-	-	-	5,886	5,886	
6161 - Classified Salaries - Part-Time	30,434	39,489	39,157	40,233	44,103	3,870	9.6%
6181 - Overtime Pay	211	59	-	-	-	-	0.0%
6211 - Teacher Retirement	3,424	1,932	6,459	2,722	6,604	3,883	142.7%
6221 - Non-Teacher Retirement	-	1,342	1,796	1,895	2,539	644	34.0%
6231 - OASDI	1,325	2,452	2,428	2,494	3,100	605	24.3%
6232 - Medicare	444	573	568	583	725	142	24.3%
6241 - Employee Insurance	97	-	7,194	-	9,515	9,515	
6411 - General Supplies	557	748	1,820	2,984	1,870	(1,114)	-37.3%
	36,492	46,595	59,421	50,912	74,342	23,430	46.0%
3512 - Early Childhood Instruction							
Total - Parents As Teachers	<u>36,492</u>	<u>46,595</u>	<u>59,421</u>	<u>50,912</u>	<u>74,342</u>	<u>23,430</u>	46.0%

	2018	2019	2020	2021	2022	Inc/
	Actuals	Budget	Budget	Budget	Budget	(Dec)
<u>2325 - Office of Asst. Superintendent Services</u>						
6111 - Certificated Salaries	138,745	-	-	-	-	-
6112 - Certificated Administrator Salaries	-	142,163	145,667	164,259	164,259	-
6151 - Classified Salaries	-	-	-	-	-	-
6211 - Teacher Retirement	20,681	21,249	21,832	35,930	24,734	(11,195)
6221 - Non-Teacher Retirement	-	-	-	-	-	-
6231 - OASDI	-	-	-	-	-	-
6232 - Medicare	1,855	1,910	2,112	3,397	2,382	(1,016)
6241 - Employee Insurance	7,817	8,386	11,500	18,037	8,565	(9,472)
6311 - Instructional Services	-	-	-	-	-	-
6314 - Staff Services	360	-	1,000	1,000	1,000	-
6343 - Travel	3,539	3,107	4,000	3,700	4,000	300
6371 - Dues And Memberships	584	801	700	1,000	1,000	-
6391 - Other Purchased Services	40	451	1,000	1,000	1,000	-
6411 - General Supplies	-	-	2,000	2,750	2,750	-
6416 - Miscellaneous Supplies	294	-	-	-	-	-
6414 - Meeting Supplies	=	<u>96</u>	=	=	=	=
	173,915	178,163	189,810	231,072	209,690	(21,383)
<u>2641 - Staff Services</u>						
6151 - Classified Salaries	132,436	118,455	122,614	125,823	129,283	3,460
6171 - Classified Unused Leave/Severance Pay	4,189	-	-	-	-	-
6181 - Overtime Pay	853	409	319	719	719	-
6221 - Non-Teacher Retirement	10,352	9,493	9,869	10,812	10,630	(182)
6231 - OASDI	8,518	7,342	7,645	7,846	8,061	215
6232 - Medicare	1,992	1,717	1,788	1,834	1,885	50
6241 - Employee Insurance	17,710	19,752	21,637	23,400	25,413	2,013
6311 - Instructional Services	-	-	-	-	-	-
6316 - Technology Related Services	2,229	2,674	-	-	-	-
6319 - Other Professional Services	5,107	-	3,500	18,500	18,500	-
6362 - Advertising	2,211	-	1,500	1,500	1,500	-
6391 - Other Purchased Services	1,643	9,508	5,750	9,000	10,000	1,000
6416 - Miscellaneous Supplies	<u>980</u>	<u>599</u>	=	=	=	=
	188,219	169,949	174,623	199,435	205,990	6,555

	2018	2019	2020	2021	2022	Inc/	Percent
	Actuals	Budget	Budget	Budget	Budget	(Dec)	Change
<u>3711 - Non-Public Schools</u>							
<u>Services</u>							
6319 - Other Professional Services	-	3,890	2,385	3,718	-	(3,718)	-100.0%
Total - Assistant Superintendent	<u>386,495</u>	<u>374,506</u>	<u>397,963</u>	<u>465,695</u>	<u>451,457</u>	<u>(14,238)</u>	-3.1%
<u>Professional Development</u>							
<u>2213 - Instructional Staff</u>							
<u>Training Services</u>							
6131 - Supplemental Pay	15,467	4,391	26,580	27,311	27,311	-	0.0%
6211 - Teacher Retirement	2,121	637	3,854	3,960	3,960	-	0.0%
6221 - Non-Teacher Retirement	43	-	-	-	-	-	0.0%
6231 - OASDI	78	-	-	-	-	-	0.0%
6232 - Medicare	225	64	385	396	396	-	0.0%
6312 - Program Improvement Services	3,260	10,622	17,894	53,500	74,000	20,500	38.3%
6319 - Other Professional Services	19,382	67,075	56,655	85,312	134,265	48,953	57.4%
6343 - Travel	45,176	44,859	89,100	56,650	44,975	(11,675)	-20.6%
6371 - Dues And Memberships	3,729	3,841	8,000	12,000	11,000	(1,000)	-8.3%
6391 - Other Purchased Services	4,712	6,296	11,500	24,500	12,000	(12,500)	-51.0%
6411 - General Supplies	<u>1,987</u>	<u>1,904</u>	<u>11,300</u>	<u>16,732</u>	<u>16,200</u>	<u>(532)</u>	<u>-3.2%</u>
	96,179	139,689	225,269	280,362	324,107	43,745	15.6%
<u>2214 - Professional Development</u>							
6343 - Travel	10,145	10,879	13,000	-	-	-	0.0%
	10,145	10,879	13,000	-	-	-	0.0%
<u>2641 - Staff Services</u>							
6319 - Other Professional Services	3,860	-	-	-	-	-	0.0%
6343 - Travel	<u>6,181</u>	=	=	=	=	-	0.0%
	10,041	-	-	-	-	-	0.0%
<u>2644 - Non-Instructional Staff</u>							
<u>Training</u>							
6319 - Other Professional Services	-	5,856	8,700	9,681	11,810	2,129	22.0%
6343 - Travel	=	<u>5,386</u>	<u>11,000</u>	<u>18,550</u>	<u>14,600</u>	<u>(3,950)</u>	<u>-21.3%</u>
	-	11,242	19,700	28,231	26,410	(1,821)	-6.5%

2018	2019	2020	2021	2021	Inc/
Actuals	Budget	Budget	Budget	Budget	(Dec)

Total - Professional Development

116,365 161,809 257,969 308,593 350,517 41,924

Curriculum Development

2212 - Instruction &

Curriculum Services

6131 - Supplemental Pay	19,144	26,994	66,450	99,300	157,600	58,300
6161 - Classified Salaries - Part-Time	-	-	-	-	-	-
6211 - Teacher Retirement	2,776	3,914	9,635	13,094	22,852	9,758
6221 - Non-Teacher Retirement	=	=	=	=	=	=
6231 - OASDI	-	-	-	-	-	-
<u>6232 - Medicare</u>	278	391	964	1,309	2,285	976
6241 - Employee Insurance	-	-	-	-	-	-
6312 - Program Improvement Services	1,515	3,795	8,000	49,000	53,000	4,000
6314 - Staff Services	=	=	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	=
6319 - Other Professional Services	27,600	27,600	15,000	28,000	-	(28,000)
6391 - Other Purchased Services	3,795	3,000	4,000	3,700	4,000	300
6411 - General Supplies	-	-	1,500	2,750	2,500	(250)
6413 - Supplies	39	-	-	-	-	-
6416 - Miscellaneous Supplies	9	2,723	-	-	-	-
6430 - Professional Publications	59,758	64,880	-	-	-	-
6431 - Textbooks	-	-	-	-	-	-
	114,913	133,297	107,549	199,153	244,237	45,084

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

2213 - Instructional Staff**Training Services**

6131 - Supplemental Pay	5,898	5,629	8,000	8,220	15,720	7,500	91.2%
6211 - Teacher Retirement	728	816	1,160	1,192	2,279	1,087	91.2%
6231 - OASDI	54	-	-	-	-	-	0.0%
6232 - Medicare	86	82	116	119	228	109	91.6%
6312 - Program Improvement Services	-	-	-	-	-	-	0.0%
6319 - Other Professional Services	36,805	16,681	43,351	69,920	29,417	(40,503)	-57.9%
6371 - Dues And Memberships	-	-	-	-	-	-	0.0%
6411 - General Supplies	3,568	1,377	2,331	1,000	-	(1,000)	-100.0%
	47,138	24,585	54,958	80,451	47,644	(32,807)	-40.8%
Total - Curriculum Development	<u>162,052</u>	<u>157,881</u>	<u>162,507</u>	<u>279,604</u>	<u>291,881</u>	<u>12,277</u>	4.4%

Assessment**6111 - Certificated Salaries**

6111 - Certificated Salaries	72,548	-	-	-	-	-	-
6112 - Certificated Administrator Salaries	-	74,652	76,892	79,007	81,180	2,173	
6211 - Teacher Retirement	11,373	11,750	12,149	12,582	12,976	394	
6232 - Medicare	961	985	1,115	1,144	1,176	32	
6241 - Employee Insurance	5,951	6,450	7,244	7,830	8,500	670	
6391 - Other Purchased Services	2,402	372	2,499	2,569	2,569	-	
6411 - General Supplies	23,763	51,697	64,733	71,667	76,847	5,180	
	116,998	145,905	164,632	174,799	183,248	8,449	
Total - Assessment	116,998	145,905	164,632	174,799	183,248	8,449	

	2018	2019	2020	2021	2021	Inc/
	Actuals	Budget	Budget	Budget	Budget	(Dec)
Student Services						
<u>2122 - Guidance Services</u>						
6151 - Classified Salaries	98,240	100,696	103,213	105,794	108,703	2,909
6211 - Teacher Retirement	-	-	-	-	-	-
6221 - Non-Teacher Retirement	7,143	7,345	7,550	7,790	8,028	237
6231 - OASDI	6,099	6,259	6,399	6,559	6,740	180
6232 - Medicare	1,426	1,464	1,497	1,534	1,576	42
6241 - Employee Insurance	5,974	6,473	7,268	7,851	8,522	671
6313 - Pupil Services	-	5,069	5,000	5,000	5,000	-
6316 - Technology Related Services	-	1,527	2,500	5,000	5,000	-
6391 - Other Purchased Services	1,748	-	-	-	-	-
	120,631	128,834	133,427	139,529	143,568	4,040
2529 - Other Fiscal Services						
6371 - Dues And Memberships	-	611	1,400	1,400	1,500	100
Total - Student Services	120,631	129,445	134,827	140,929	145,068	4,140
Social Workers						
2113 - Social Work Services						
6151 - Classified Salaries	44,839	47,018	51,664	45,260	41,200	(4,060)
<u>6221 - Non-Teacher Retirement</u>	3,484	3,649	4,014	3,638	3,326	(312)
6231 - OASDI	2,780	2,915	3,203	2,806	2,554	(252)
6232 - Medicare	650	682	749	656	597	(59)
6241 - Employee Insurance	5,983	6,216	7,221	7,803	7,413	(390)
Total - Social Workers	57,736	60,481	66,851	60,163	55,090	(5,073)
Nurses						
<u>2134 - Nursing Services</u>						
6151 - Classified Salaries	127,407	135,513	138,706	142,521	146,440	7,008
6221 - Non-Teacher Retirement	9,947	10,751	10,925	11,376	11,758	625
6231 - OASDI	7,149	7,687	8,600	8,836	9,079	1,150
6232 - Medicare	1,672	1,798	2,011	2,067	2,123	269
6241 - Employee Insurance	16,748	19,457	21,649	22,813	25,424	3,356
6311 - Instructional Services	14,443	-	-	-	-	-
6319 - Other Professional Services	3,000	3,000	3,000	6,500	4,000	3,500
6411 - General Supplies	3,044	2,880	3,250	15,335	7,000	12,455
6541 - Regular Equipment	598	716	350	1,960	1,000	1,244
	<u>184,009</u>	<u>183,676</u>	<u>188,492</u>	<u>211,408</u>	<u>206,825</u>	<u>27,732</u>

2018	2019	2020	2021	2021	Inc/
Actuals	Budget	Budget	Budget	Budget	(Dec)

2544 - Care and Upkeep of Equipment Services

6332 - Repairs & Maintenance	-	-	650	350	400	50
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Total - Nurses	184,009	183,676	189,142	211,758	207,225	(4,533)
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Business Office**1911 - Tuition to Other District**

6311 - Instructional Services	21,072	-	-	-	-	-
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1931 - Tuition for Special Education

6311 - Instructional Services	27,736	35,318	25,000	25,000	25,000	-
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1941 - Contracted Educational Services

6311 - Instructional Services	-	-	-	-	-	-
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2311 - Board of Education

6315 - Audit Services	14,000	14,700	15,000	15,000	17,000	2,000
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6316 - Technology Related Services	-	-	1,000	1,000	1,000	-
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6352 - Liability Insurance	76,536	78,815	80,690	85,468	86,000	533
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6353 - Fidelity Bond Premiums	93	92	320	100	100	-
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6371 - Dues And Memberships	<u>6,994</u>	<u>7,272</u>	<u>11,000</u>	<u>8,000</u>	<u>8,000</u>	-
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	97,623	100,879	108,010	109,568	112,100	2,533
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2521 - Fiscal Services

6112 - Certificated Administrator Salaries	-	56,375	57,785	63,365	67,500	4,136	6.5%
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6151 - Classified Salaries	164,450	178,714	-	-	-	-	0.0%
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6181 - Overtime Pay	1,085	1,290	750	-	771	771	
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6211 - Teacher Retirement	-	8,637	8,879	9,751	10,391	640	6.6%
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6221 - Non-Teacher Retirement	12,535	13,661	14,084	586	53	(533)	-91.0%
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6231 - OASDI	9,500	10,336	11,456	48	48	-	0.0%
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6232 - Medicare	2,222	3,235	3,517	930	990	60	6.5%
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6241 - Employee Insurance	17,528	22,550	25,331	3,934	4,286	352	9.0%
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6261 - Workers' Compensation Insurance	101,858	99,355	114,959	82,000	88,000	6,000	7.3%
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6271 - Unemployment Compensation	21,428	6,697	20,000	20,000	20,000	-	0.0%
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6319 - Other Professional Services	66,603	9,931	3,500	18,500	5,000	(13,500)	-73.0%
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6343 - Travel	2,944	10,004	11,000	-	10,000	10,000	
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6359 - Judgments & Settlements	-	4,551	-	-	2,000	2,000	
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6364 - Telephone	5,255	4,309	-	-	-	-	0.0%
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6371 - Dues And Memberships	-	523	-	1,000	1,000	-	0.0%
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6391 - Other Purchased Services	619	1,407	25,986	34,468	67,000	32,532	94.4%
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6393 - Contracted Labor Services - 1,025 - - - - 0.0%

	2018	2019	2020	2021	2021	Inc/	Percent
	Actuals	Budget	Budget	Budget	Budget	(Dec)	Change
6398 - Other Expenses	-	-	-	-	-	-	0.0%
6411 - General Supplies	<u>6,692</u>	<u>6,360</u>	<u>7,000</u>	<u>9,500</u>	<u>8,000</u>	<u>(1,500)</u>	-15.8%
	412,721	438,961	304,246	244,081	285,039	40,958	16.8%
Total - Business Office	559,151	575,159	437,256	378,648	422,139	43,491	11.5%
Technology							
<u>1111 - Elementary</u>							
6411 - General Supplies	50,675	16,728	29,090	128,312	70,250	(58,062)	-45.3%
6543 - Technology Equipment	<u>65,346</u>	=	=	<u>62,000</u>	<u>12,800</u>	<u>(49,200)</u>	-79.4%
	116,021	16,728	29,090	190,312	83,050	(107,262)	-56.4%
<u>1131 - Middle School</u>							
6411 - General Supplies	31,373	30,879	32,808	55,290	58,700	3,410	6.2%
<u>1151 - High School</u>							
6411 - General Supplies	54,437	67,471	52,749	88,361	63,250	(25,111)	-28.4%
<u>2331 - Administrative</u>							
<u>Technology Services</u>							
6112 - Certificated Administrator							
Salaries	-	56,375	57,785	63,365	67,500	4,136	6.5%
6211 - Teacher Retirement	-	8,637	8,879	9,751	10,391	640	6.6%
6232 - Medicare	-	818	838	919	979	60	6.5%
6241 - Employee Insurance	=	<u>3,242</u>	<u>3,639</u>	<u>3,934</u>	<u>4,287</u>	<u>353</u>	9.0%
	-	69,072	71,140	77,969	83,156	5,188	6.7%

	2018	2019	2020	2021	2022	Inc/	Percent
	Actuals	Budget	Budget	Budget	Budget	(Dec)	Change
<u>2661 - Data Processing Services</u>							
6111 - Certificated Salaries	110,000	-	-	-	-	-	0.0%
6151 - Classified Salaries	266,121	272,962	281,021	288,022	297,190	9,168	3.2%
6161 - Classified Salaries - Part-Time	2,835	7,121	6,000	6,165	6,165	-	0.0%
6181 - Overtime Pay	1,561	2,028	1,500	1,541	1,541	-	0.0%
6211 - Teacher Retirement	16,803	-	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	20,381	21,053	21,731	23,062	23,348	285	1.2%
6231 - OASDI	16,752	17,472	17,888	18,335	18,904	568	3.1%
6232 - Medicare	5,514	4,086	4,184	4,287	4,420	133	3.1%
6241 - Employee Insurance	35,652	32,156	36,124	39,062	42,412	3,349	8.6%
6312 - Program Improvement Services	-	-	-	-	-	-	0.0%
6332 - Repairs & Maintenance	3,500	2,221	5,000	2,500	2,500	-	0.0%
6343 - Travel	7,226	5,141	7,500	7,460	7,500	40	0.5%
6352 - Liability Insurance	-	-	-	-	-	-	0.0%
6364 - Telephone	97,926	109,012	-	-	-	-	0.0%
6371 - Dues And Memberships	166,194	168,923	-	-	-	-	0.0%
6412 - Supplies - Technology Related	2,026	10,080	17,918	14,921	4,500	(10,421)	-69.8%
6415 - Custodial Supplies	-	-	-	-	-	-	0.0%
6541 - Regular Equipment	196,085	142,032	-	-	-	-	0.0%
6543 - Technology Equipment	5,378	-	160,823	56,079	40,292	(15,787)	-28.2%
	953,954	794,289	559,689	461,435	448,771	(12,664)	-2.7%
<u>3711 - Non-Public Schools Services</u>							
6312 - Program Improvement Services	-	-	-	-	-	-	0.0%
<u>4051 - Const. and Improvement Svcs</u>							
6521 - Buildings	-	14,994	37,724	10,120	-	(4,874)	-48.2%
Total - Technology	<u>1,155,784</u>	<u>993,434</u>	<u>783,199</u>	<u>883,487</u>	<u>736,927</u>	<u>(141,314)</u>	-16.0%

	2018	2019	2020	2021	2022	Inc/ (Dec)	Percent Change
	Actuals	Budget	Budget	Budget	Budget		
Debt							
<u>5111 - Principal - Bond</u>							
<u>Indebtedness</u>							
6611 - Principal - General Obligation Bonds	2,120,000	11,009,981	3,425,000	5,130,000	1,560,784	(3,569,216)	-69.6%
<u>5131 - Principal - Lease</u>							
<u>Purchase Agreements</u>							
6613 - Principal - Lease Purchase Agreements	235,000	240,000	250,000	2,322,955	-	(2,322,955)	-100.0%
<u>5211 - Interest - Bond</u>							
<u>Indebtedness</u>							
6621 - Interest - General Obligation Bonds	1,234,106	1,717,406	990,938	1,338,728	2,638,670	1,299,942	97.1%
<u>5221 - Interest - Short Term</u>							
<u>Loan</u>							
6622 - Interest - Short Term Loans	3	-	-	-	-	-	0.0%
<u>5231 - Interest - Lease</u>							
<u>Purchase Agreements</u>							
6623 - Interest - Lease Purchase Agreements	84,758	88,493	81,081	8,861	-	(8,861)	-100.0%
<u>5311 - Fees - Bonded</u>							
<u>Indebtedness</u>							
6631 - Fees - General Obligation Bonds	2,503	134,967	3,175	5,000	5,000	-	0.0%
6632 - Fees - Short Term Loans	=	=	=	=	=	=	0.0%
	2,503	134,967	3,175	5,000	5,000	-	0.0%
<u>5321 - Fees - Short Term Loan</u>							
6632 - Fees - Short Term Loans	260	-	-	-	-	-	0.0%
<u>5331 - Fees - Lease Purchase</u>							
<u>Agreements</u>							
6633 - Fees - Lease Purchase Agreements	-	3,350	3,000	4,000	-	(4,000)	-100.0%
Total - Debt	<u>3,676,630</u>	<u>13,194,197</u>	<u>4,753,194</u>	<u>8,809,544</u>	<u>4,204,454</u>	<u>(4,605,090)</u>	-52.3%

2018	2019	2020	2021	2022	Inc/	Percent
Actuals	Budget	Budget	Budget	Budget	(Dec)	Change

Food Service**2561 - Food Services**

6151 - Classified Salaries	-	51,746	53,040	54,498	55,997	1,499	2.8%
6221 - Non-Teacher Retirement	-	3,989	4,109	4,272	4,412	141	3.3%
6231 - OASDI	-	3,183	3,288	3,379	3,472	93	2.8%
6232 - Medicare	-	744	769	790	812	22	2.8%
6241 - Employee Insurance	=	<u>6,450</u>	<u>7,222</u>	<u>7,810</u>	<u>8,480</u>	<u>670</u>	8.6%
	-	66,112	68,428	70,749	73,173	2,424	3.4%

2562 - Food Preparation and Dispensing Services

6151 - Classified Salaries	189,479	119,856	124,247	85,249	108,921	23,672	27.8%
6161 - Classified Salaries - Part-Time	52,962	73,787	109,222	126,910	113,617	(13,293)	-10.5%
6171 - Classified Unused Leave/Severance Pay	4,117	2,621	-	-	-	-	0.0%
6181 - Overtime Pay	5,028	7,619	3,000	3,084	3,084	-	0.0%
6221 - Non-Teacher Retirement	18,717	15,167	21,446	22,525	22,148	(377)	-1.7%
6231 - OASDI	15,506	12,512	14,661	13,346	13,990	643	4.8%
6232 - Medicare	3,627	2,926	3,431	3,122	3,273	152	4.9%
6241 - Employee Insurance	28,581	25,858	35,985	7,766	50,711	42,945	553.0%
6319 - Other Professional Services	652	594	624	598	600	2	0.3%
6332 - Repairs & Maintenance	14,709	12,858	12,000	17,000	17,000	-	0.0%
6334 - Rental - Equipment	1,194	-	-	-	-	-	0.0%
6371 - Dues And Memberships	52	548	360	459	389	(70)	-15.3%
6391 - Other Purchased Services	50,944	27,201	25,650	38,600	23,840	(14,760)	-38.2%
6411 - General Supplies	469	-	26,220	63,850	48,800	(15,050)	-23.6%
6416 - Miscellaneous Supplies	24,505	16,365	-	-	-	-	0.0%
6471 - Food Supplies	276,668	274,746	305,500	310,530	314,000	3,470	1.1%
6541 - Regular Equipment	44,757	-	5,780	27,000	-	(27,000)	-100.0%
	731,966	592,660	688,127	720,039	720,373	335	0.0%
Total - Food Service	731,966	658,771	756,555	790,787	793,546	2,759	0.3%

2018	2019	2020	2021	2022	Inc/	Percent
Actuals	Budget	Budget	Budget	Budget	(Dec)	Change

Building And Grounds**1111 - Elementary**

6319 - Other Professional Services

- - - - - - 0.0%

6411 - General Supplies

= 3,462 4,000 4,850 = (4,850) -100.0%

- 3,462 4,000 4,850 - (4,850) -100.0%

1131 - Middle School

6319 - Other Professional Services

- 326 - - - - 0.0%

6411 - General Supplies

= 2,080 2,000 1,750 = (1,750) -100.0%

- 2,406 2,000 1,750 - (1,750) -100.0%

1151 - High School

6319 - Other Professional Services

- - - - - - 0.0%

6411 - General Supplies

= 236 500 500 = 264 52.9%

- 236 500 500 - 264 52.9%

2541 - Operation of Plant**Services**

6112 - Certificated Administrator Salaries

- 68,261 69,968 41,835 90,000 48,165 115.1%

6151 - Classified Salaries

101,478 35,762 36,932 37,793 41,760 3,967 10.5%

6161 - Classified Salaries - Part-Time

1,816 - - - - - 0.0%

6181 - Overtime Pay

345 52 300 150 150 - 0.0%

6221 - Non-Teacher Retirement

7,770 7,989 8,294 6,849 10,191 3,341 48.8%

6231 - OASDI

6,078 6,119 6,647 4,947 8,178 3,232 65.3%

6232 - Medicare

1,421 1,431 1,554 1,156 1,913 757 65.5%

6241 - Employee Insurance

11,535 12,858 14,444 12,360 8,839 (3,521) -28.5%

6312 - Program Improvement Services

2,900 3,672 - - - - 0.0%

6319 - Other Professional Services

29,335 - 250 138,339 4,000 (134,339) -97.1%

6330 - Roof Repairs

- - - - - 0.0%

6343 - Travel

- 5 - - 3,750 3,750

6344 - Retreat

309 741 - - - - 0.0%

6351 - Property Insurance

73,313 78,814 - - - - 0.0%

6364 - Telephone

- - - - - 0.0%

6392 - Other Services

2,826 2,365 - - - - 0.0%

6413 - Supplies

- - - - - 0.0%

6417 - Athletic Apparel	3,132	2,089	-	-	-	-	0.0%
6419 - Contingency (Supplies)	1,484	1,418	-	-	-	-	0.0%
	243,743	<u>221,575</u>	<u>138,390</u>	<u>243,429</u>	<u>168,780</u>	<u>(74,648)</u>	-30.7%

2018	2019	2020	2021	2022
Actuals	Budget	Budget	Budget	Budget

2546 - Security Services

6161 - Classified Salaries - Part-Time	-	4,272	9,298	9,556	11,572
6231 - OASDI	-	265	576	592	717
6232 - Medicare	-	62	135	139	168
6319 - Other Professional Services	-	<u>32,812</u>	<u>25,000</u>	<u>35,000</u>	<u>35,000</u>
	-	37,411	35,009	45,287	47,458
<u>Total - Building And Grounds</u>	243,743	265,090	179,899	295,816	216,238

Maintenance**2541 - Operation of Plant Services**

6151 - Classified Salaries	204,399	-	-	-	-
6161 - Classified Salaries - Part-Time	34,915	-	-	-	-
6171 - Classified Unused Leave/Severance Pay	7,167	-	-	-	-
6181 - Overtime Pay	15,204	-	-	-	-
6211 - Teacher Retirement	-	-	-	-	-
6221 - Non-Teacher Retirement	19,348	-	-	-	-
6231 - OASDI	15,434	-	-	-	-
6232 - Medicare	3,607	-	-	-	-
6241 - Employee Insurance	33,347	-	-	-	-
6316 - Technology Related Services	5,738	-	-	-	-
6319 - Other Professional Services	-	-	-	-	-
6330 - Roof Repairs	11,640	-	-	-	-
6331 - Cleaning Services	32,432	-	-	-	-
6332 - Repairs & Maintenance	95,758	5,058	-	-	-
6333 - Rental - Land & Building	3,965	-	-	-	-
6338 - Rental - Technology	-	-	-	-	-
6339 - Other Property Services	8,167	-	-	-	-
6391 - Other Purchased Services	1,525	-	-	-	-
6393 - Contracted Labor Services	1,200	1,423	250	750	-
6411 - General Supplies	22,263	-	-	-	-
6413 - Supplies	31,467	34,384	-	-	-
6415 - Custodial Supplies	22,909	-	-	-	-

6416 - Miscellaneous Supplies	10,075	7,727	-	-	-
6521 - Buildings	-	-	-	-	-
6241 - Employee Insurance	125,934	-	-	-	-
6551 - Vehicles	<u>39,126</u>	=	=	=	=
	745,619	48,592	250	750	-

2018	2019	2020	2021	2022	Inc/	Percent
Actuals	Budget	Budget	Budget	Budget	(Dec)	Change

2542 - Care and Upkeep of Buildings Services

6151 - Classified Salaries	-	14,122	20,358	48,280	74,664	26,384	54.6%
6161 - Classified Salaries - Part-Time	-	32,594	39,853	3,596	3,596	-	0.0%
6181 - Overtime Pay	-	3,567	500	5,652	5,652	-	0.0%
6221 - Non-Teacher Retirement	-	3,837	5,090	5,698	7,079	1,381	24.2%
6231 - OASDI	-	3,079	4,074	3,567	5,204	1,636	45.9%
6232 - Medicare	-	720	953	833	1,216	383	45.9%
6241 - Employee Insurance	-	9,603	12,606	13,630	23,256	9,626	70.6%
6316 - Technology Related Services	-	5,935	-	-	-	-	0.0%
6332 - Repairs & Maintenance	-	82,190	70,850	100,500	93,000	(7,500)	-7.5%
6391 - Other Purchased Services	-	706	2,180	5,497	1,500	(3,997)	-72.7%
6415 - Custodial Supplies	-	41,565	-	-	-	-	0.0%
6521 - Buildings	-	85,000	212,000	30,202,449	26,291,283	(3,911,166)	-12.9%
6541 - Regular Equipment	=	<u>149,634</u>	<u>184,171</u>	<u>96,646</u>	<u>173,806</u>	<u>77,160</u>	79.8%
	-	435,167	552,635	30,486,348	26,680,255	(3,806,093)	-12.5%

2543 - Care and Upkeep of Grounds Services

6151 - Classified Salaries	-	185,773	188,890	193,845	238,572	44,727	23.1%
6221 - Non-Teacher Retirement	-	14,948	14,955	15,563	19,506	3,943	25.3%
6231 - OASDI	-	11,187	11,711	12,018	14,792	2,774	23.1%
6232 - Medicare	-	2,616	2,739	2,811	3,459	649	23.1%
6241 - Employee Insurance	-	28,153	30,659	32,713	46,582	13,868	42.4%
6541 - Regular Equipment	=	<u>548</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	=	0.0%
	-	246,848	253,954	261,950	327,911	65,961	25.2%

2544 - Care and Upkeep of Equipment Services

6331 - Cleaning Services	-	38,836	-	3,354	10,000	6,646	198.2%
6332 - Repairs & Maintenance	-	46,624	108,116	59,630	62,630	3,000	5.0%
6339 - Other Property Services	-	14,701	-	-	-	-	0.0%
6411 - General Supplies	-	36,245	26,000	29,000	18,000	(11,000)	-37.9%
	=	<u>136,406</u>	<u>134,116</u>	<u>91,984</u>	<u>90,630</u>	<u>(1,354)</u>	-1.5%

4021 - Land Acquisition & Development Svcs

<u>6511 - Land</u>	411	-	-	-	-	-	0.0%
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6531 - Improvements Other Than Building	100,000	-	-	-	-	-	0.0%
	<u>100,411</u>	=	=	=	=	=	0.0%
4051 - Const. and Improvement Svcs							
6521 - Buildings	4,569,065	18,539	-	327,000	-	(327,000)	-100.0%
	4,569,065	18,539	-	327,000	-	(327,000)	-100.0%
Total - Maintenance	5,415,094	885,552	963,169	31,168,032	27,098,796	(4,069,236)	-13.1%

2018	2019	2020	2021	2022	Inc/	Percent
Actuals	Budget	Budget	Budget	Budget	(Dec)	Change

Custodial

2541 - Operation of Plant

Services

6151 - Classified Salaries	458,610	-	-	-	-	-	0.0%
6161 - Classified Salaries - Part-Time	36,452	-	-	-	-	-	0.0%
6181 - Overtime Pay	68,922	-	-	-	-	-	0.0%
6211 - Teacher Retirement	<u>19</u>	=	=	=	=	=	0.0%
6221 - Non-Teacher Retirement	43,912	-	-	-	-	-	0.0%
6231 - OASDI	34,514	-	-	-	-	-	0.0%
6232 - Medicare	8,072	-	-	-	-	-	0.0%
6241 - Employee Insurance	79,351	-	-	-	-	-	0.0%
6411 - General Supplies	-	-	-	-	-	-	0.0%
6415 - Custodial Supplies	<u>93,091</u>	<u>80,834</u>	=	=	=	=	0.0%
	<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	545,163	2,400	0.4%
6161 - Classified Salaries - Part-Time	-	20,196	13,755	22,530	15,660	(6,870)	-30.5%
6181 - Overtime Pay	-	77,128	57,000	58,568	58,568	-	0.0%
6221 - Non-Teacher Retirement	-	44,715	50,073	53,722	52,052	(1,670)	-3.1%
6231 - OASDI	-	34,738	37,822	38,679	38,402	(277)	-0.7%
6232 - Medicare	-	8,124	8,846	9,046	8,982	(64)	-0.7%
6241 - Employee Insurance	=	<u>90,323</u>	<u>111,677</u>	<u>120,805</u>	<u>133,294</u>	<u>12,489</u>	10.3%
	-	743,492	818,448	846,113	852,122	6,009	0.7%
Total - Custodial	822,942	824,326	818,448	846,113	852,122	6,009	0.7%

Transportation

2541 - Operation of Plant

Services

6332 - Repairs & Maintenance	4,865	-	-	-	-	-	0.0%
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6413 - Supplies	203	-	-	-	-	-	0.0%
6486 - Gasoline/Diesel	<u>3,490</u>	=	=	=	=	=	0.0%
	8,558	-	-	-	-	-	0.0%
<u>2545 - Vehicle Servicing & Maintenance Services</u>							
6332 - Repairs & Maintenance	-	3,274	4,000	3,500	7,500	4,000	114.3%
6413 - Supplies	-	343	-	-	-	-	0.0%
6486 - Gasoline/Diesel	=	<u>3,264</u>	<u>3,500</u>	<u>3,000</u>	<u>3,000</u>	=	0.0%
	-	6,881	7,500	6,500	10,500	4,000	61.5%
<u>2551 - Contracted Transportation Services</u>							
6341 - Contracted Pupil Transportation	-	75,615	70,000	-	-	-	0.0%
6342 - Other Non-Route Transportation	=	<u>2,540</u>	<u>5,300</u>	<u>1,200</u>	<u>6,000</u>	<u>4,800</u>	400.0%
	-	78,155	75,300	1,200	6,000	4,800	400.0%

	2018	2019	2020	2021	2022	Inc/	Percent
	Actuals	Budget	Budget	Budget	Budget	(Dec)	Change
<u>2552 - District Operated</u>							
<u>Transportation Services</u>							
6151 - Classified Salaries	144,695	162,029	175,800	173,242	153,582	(19,660)	-11.3%
6161 - Classified Salaries - Part-Time	-	2,680	-	1,000	23,830	22,830	2283.0%
6171 - Classified Unused Leave/Severance Pay	3,652	-	-	-	-	-	0.0%
6181 - Overtime Pay	35,311	34,576	29,451	30,825	30,825	-	0.0%
6221 - Non-Teacher Retirement	13,988	15,401	16,233	18,664	15,472	(3,193)	-17.1%
6231 - OASDI	10,735	11,743	12,760	14,701	12,910	(1,791)	-12.2%
6232 - Medicare	2,515	2,747	2,983	3,438	3,018	(420)	-12.2%
6241 - Employee Insurance	23,723	27,156	32,439	27,196	33,870	6,673	24.5%
6316 - Technology Related Services	121	501	-	-	-	-	0.0%
6332 - Repairs & Maintenance	1,605	2,757	5,000	8,000	8,200	200	2.5%
6334 - Rental - Equipment	92,467	94,779	106,900	157,800	133,000	(24,800)	-15.7%
6341 - Contracted Pupil Transportation	74,462	-	-	-	-	-	0.0%
6343 - Travel	-	-	200	250	500	250	100.0%
6355 - Transportation Vehicle Insurance	3,816	3,775	-	-	-	-	0.0%
6391 - Other Purchased Services	713	536	500	560	560	-	0.0%
6413 - Supplies	501	1,048	-	-	-	-	0.0%
6486 - Gasoline/Diesel	<u>16,234</u>	<u>29,302</u>	<u>18,500</u>	<u>25,000</u>	<u>25,000</u>	=	0.0%
6551 - Vehicles	=	=	=	<u>3,500</u>	=	<u>(3,500)</u>	-100.0%
	424,536	389,027	402,219	464,176	440,767	(23,409)	-5.0%
<u>2555 - Payments to Other</u>							
<u>District for Transportation</u>							
6341 - Contracted Pupil Transportation	-	5,587	10,000	7,000	10,000	3,000	42.9%
Total - Transportation	<u>433,093</u>	<u>479,649</u>	<u>495,019</u>	<u>478,876</u>	<u>467,267</u>	<u>(11,609)</u>	-2.4%
Utilities							
<u>2541 - Operation of Plant</u>							
<u>Services</u>							
6335 - Water & Sewer	69,041	-	-	-	-	-	0.0%
6336 - Trash Removal	35,834	-	-	-	-	-	0.0%
6337 - Technology Repairs & Maintenance	3,320	-	-	-	-	-	0.0%
6482 - Heating	44,758	-	-	-	-	-	0.0%
6481 - Electric	339,032	-	-	-	-	-	0.0%

POSITIONS

	2020-21	2021-22	Increase/ Decrease
High School			
Apprenticeship Coordinator	1.0	1.0	0.0
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	0.5	0.4
Librarian	0.5	1.0	0.5
Math Teacher	4.0	3.0	-1.0
Music Teacher	1.6	1.6	0.0
Nurse	1.0	1.0	0.0
PE Teacher	2.0	2.0	0.0
Registrar	1.0	1.0	0.0
Science Teacher	4.0	4.0	0.0
Secretary	1.0	1.0	0.0
Social Studies Teacher	3.0	3.0	0.0
Teacher Assistant	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
	36.7	36.6	-0.1

	2020-21	2021-22	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	0.2	0.5	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	0.5	0.5	0.0
Librarian	0.5	0.0	-0.5
Math Specialist	1.0	1.0	0.0
Math Teacher	3.0	2.0	-1.0
Middle School Principal	1.0	1.0	0.0
Music Teacher	0.4	0.4	0.0
PE Teacher	2.0	2.0	0.0
Reading Specialist	1.0	1.0	0.0
Science Teacher	2.0	2.0	0.0
Secretary	1.0	1.0	0.0
Social Studies Teacher	2.0	2.0	0.0
Teacher Assistant	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
	22.6	21.4	-1.2

Elementary School

Art Teacher	1.0	1.0	0.0
Assistant Principal	1.0	1.0	0.0
Discover Club	3.3	2.0	-1.3
Elementary Principal	1.0	1.0	0.0
Elementary Teacher	25.0	23.0	-2.0
ELL Teacher	0.6	1.0	0.4
Gifted Teacher	0.8	1.0	0.2
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	1.0	0.1
Music Teacher	1.0	1.0	0.0
Nurse	1.0	1.0	0.0
PE Teacher	2.0	2.0	0.0
Reading Specialist	2.0	2.0	0.0
Secretary	2.0	2.0	0.0
Seed to Table Teacher	1.0	0.5	-0.5
Supplemental Math Teacher	2.5	2.0	-0.5
Teacher Assistant	2.0	2.0	0.0
Technology Teacher	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>
	51.6	48.0	-3.6

	2020-21	2021-22	Increase/ Decrease
Early Childhood Center			
Art Teacher	1.0	1.0	0.0
Assistant Principal	1.0	1.0	0.0
Discover Club	4.9	2.8	-2.1
Early Childhood Principal	1.0	1.0	0.0
Elementary Teacher	18.0	18.0	0.0
ELL Teacher	0.3	0.5	0.2
Gifted Teacher	0.2	0.2	0.0
Guidance Counselor	1.0	1.0	0.0
Instructional Coach/Supplemental Instr	1.0	1.0	0.0
Interventionist Assistant	1.0	1.0	0.0
Librarian	1.0	1.0	0.0
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	1.0	-0.5
Preschool Aide	6.0	5.5	-0.5
Preschool Director	1.0	0.0	-1.0
Preschool Teacher	7.6	8.0	0.4
Reading Specialist	2.0	2.0	0.0
Reading/Math Specialist	1.0	1.0	0.0
Secretary	2.0	2.0	0.0
Seed to Table Teacher	1.0	1.0	0.0
Social Emotional Teacher	1.0	1.0	0.0
Social Worker	1.0	1.0	0.0
Teacher Assistant	3.0	2.0	-1.0
Teacher Assistant - Interventionist Math	1.0	1.0	0.0
Technology Teacher	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>
	62.4	57.9	-4.5
Student Success Center			
Missouri Options Teacher	1.0	1.0	0.0
Student Success Teacher	3.0	3.0	0.0
Intervention Teacher	2.0	2.0	0.0
Student Success Aide	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	6.0	6.0	0.0

	2020-21	2021-22	Increase/ Decrease
Administrative Center			
Accounting Manager	1.0	1.0	0.0
Administrative Assistant	2.0	2.0	0.0
AP/AR Accountant	1.0	1.0	0.0
Assessment Coordinator	1.0	1.0	0.0
Assistant Superintendent	1.0	1.0	0.0
Communication Specialist	1.0	1.0	0.0
Coordinator	1.0	0.0	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	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
Technology Support Specialist	2.0	2.0	0.0
	20.0	19.0	1.0

Buildings & Grounds

Administrative Assistant	1.0	1.0	0.0
Building & Grounds Director	1.0	0.0	1.0
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	14.6	10.6	4.0
Custodian & Bus	3.0	2.5	0.5
Grounds & Maintenance	3.0	3.0	0.0
Head Custodian	3.0	3.0	0.0
Maintenance	2.5	1.0	1.5
Night Custodian - Floater	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
Seeds to Table Gardener	0.0	0.0	0.0
	30.9	23.9	7.0
Transportation			
Head Bus Driver	1.0	1.0	0.0
Bus Driver/Maintenance	0.5	0.5	0.0
Bus Driver/Courier	<u>0.3</u>	<u>0.3</u>	<u>0.0</u>

Bus Driver/Custodian	3.0	2.5	0.5
	4.8	4.3	0.5

	2019-20	2020-21	Increase/ Decrease
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	<u>1.0</u>	<u>2.0</u>	<u>1.0</u>
	11.2	11.3	0.1

DEBT**GENERAL OBLIGATION BONDS**

Debt Service Requirements
General Obligation Bonds

Fiscal Year			
Ending			
<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	1,560,784.25	2,638,669.51	4,199,453.76
2023	3,140,000.00	1,699,311.26	4,839,311.26
2024	3,230,000.00	1,618,606.26	4,848,606.26
2025	3,315,000.00	1,520,568.76	4,835,568.76
2026	3,380,000.00	1,395,243.76	4,775,243.76
2027	3,450,000.00	1,258,481.26	4,708,481.26
2028	3,200,000.00	1,118,518.76	4,318,518.76
2029	3,280,000.00	999,518.76	4,279,518.76
2030	3,385,000.00	875,975.00	4,260,975.00
	=	=	=
	<u>\$ 27,940,784.25</u>	<u>\$ 13,124,893.33</u>	<u>\$ 41,065,677.58</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	132	110	125	125	125
1	82	96	104	111	112	115	117	130	125	113	121	119	107	122	122
		102%	90%	95%	92%	93%	95%	105%	104%	97%	101%	98%	98%	98%	98%
2	90	81	89	101	115	103	113	109	134	123	104	114	115	104	118
		99%	93%	97%	104%	92%	98%	93%	103%	98%	92%	97%	97%	97%	97%
3	77	91	78	93	96	107	109	121	105	126	121	97	113	114	103
		101%	96%	104%	95%	93%	106%	107%	96%	94%	98%	99%	99%	99%	99%
4	59	75	85	78	98	94	106	106	120	112	120	116	96	112	113
		97%	93%	100%	105%	98%	99%	97%	99%	107%	95%	99%	99%	99%	99%
5	82	52	75	84	80	93	94	101	104	124	109	126	114	94	110
		88%	100%	99%	103%	95%	100%	95%	98%	103%	97%	98%	98%	98%	98%
6	70	81	61	68	88	82	94	96	106	109	130	106	130	118	97
		99%	117%	91%	105%	103%	101%	102%	105%	105%	105%	103%	103%	103%	103%
7	76	72	73	59	79	96	79	100	95	111	106	131	109	133	121
		103%	90%	97%	116%	109%	96%	106%	99%	105%	102%	102%	102%	102%	102%
8	74	78	73	79	63	81	92	82	107	100	116	106	131	109	133
		103%	101%	108%	107%	62%	96%	104%	107%	105%	105%	100%	100%	100%	100%
9	74	84	87	74	86	62	80	90	85	99	93	112	108	134	111
		114%	112%	101%	109%	98%	99%	98%	104%	93%	93%	102%	102%	102%	102%
10	81	80	84	94	79	74	64	79	96	86	108	88	115	111	138
		108%	100%	108%	107%	86%	103%	99%	107%	101%	109%	103%	103%	103%	103%
11	90	80	78	90	95	81	76	66	74	90	90	104	88	116	112
		99%	98%	107%	101%	103%	103%	103%	94%	94%	105%	100%	100%	100%	100%
12	85	87	84	81	89	87	82	79	73	73	88	89	105	89	117
		97%	105%	104%	99%	92%	101%	104%	111%	99%	98%	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	1,438	1,418	1,456	1,481	1,520