

FISCAL YEAR 2023 BUDGET

Maplewood Richmond Heights School District



Presented by:

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June 28, 2022

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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 needs 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 2023 budget reflects the MRH mission, the four cornerstones and shared values.

BUDGET DIRECTIVE

Following conversations with the Board of Education, the Superintendent recommends the following goals for the Fiscal Year 2023 budget process.

Budget Directive For the Fiscal Year ending June 30, 2023

Following conversations with the Board of Education, the Superintendent recommends the following goals for the 2022-2023 budgeting 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 40%.
- **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.
 - Ensure equity by targeting resources to focus on curriculum initiatives that address overall achievement for all students:
 - Recognition of the need to allocate resources for the development of a new Continuous Improvement plan and potential shifts related to MSIP 6.
- **Development of programs to support the mental health and well-being of staff and students.**
- **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 2021-2022 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.**
- **Support for the District’s Safe & Inspirational Spaces through intentional design and preventative maintenance.**
- **A recognition of the potential decline of supplemental funding received during 2022 – 2023**
 - Title Funding (I, II, IV)
 - E-Rate
- **Recognition of the Memorandum of Understanding between the District and Joe’s Place and the District’s continued support of existing and future programming as well as the ongoing need of 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 FY23 are projected to increase by \$462,000 based upon the district's projection of assessed valuation figures for tax year 2022. As this is not a year of reassessment, growth will be limited to new construction, improvements and personal property. The district is currently projecting new construction in residential and commercial real estate will add \$850,000 and \$3 million to assessed valuation, respectively.

Local revenues also include paid services such as lunch sales to adults/students, Discover Club fees, and Preschool tuition payments. Lunch sales have been increased with the expectation program participation will be positively impacted by contracting food services. Discover Club, the District's before and after program continues to struggle finding child care workers. MRH is seeking to develop a partnership with a local organization to bolster the program at the elementary school which will shift the revenue generated. Discover Club revenue has been reduced slightly in recognition of this. Preschool tuition in the Fiscal Year 2022 has surpassed \$600,000. Revenue from this program has been reduced slightly in the event Discover Club services should be further reduced.

The Classroom Trust Fund, which distributes a 1-cent statewide sales tax, released \$534,171 to the district through June 2022. The Classroom Trust fund appropriation for FY 2023 is \$350,254,932. Classroom Trust Fund payments are calculated using the higher of FY 2021-22 or FY 2020-21 average daily attendance data, (DESE School Finance Memo, May, 2022).

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 FY23, the projected funding amount per Weighted ADA (WADA) is \$1,378.

The statewide appropriation projected for next year is \$350 million. This translates into \$422 per ADA or \$578,649 for FY23, a slight increase over the prior year. Total state funding is estimated to be \$2,236,048 for FY23. However, the state will only distribute funds that are actually collected into the Classroom Trust Fund and School Finance adjusts the appropriation accordingly. The Classroom Trust is dependent on Gambling revenue level and at this time is unknown, therefore the budget amount per ADA has been adjusted to \$429.

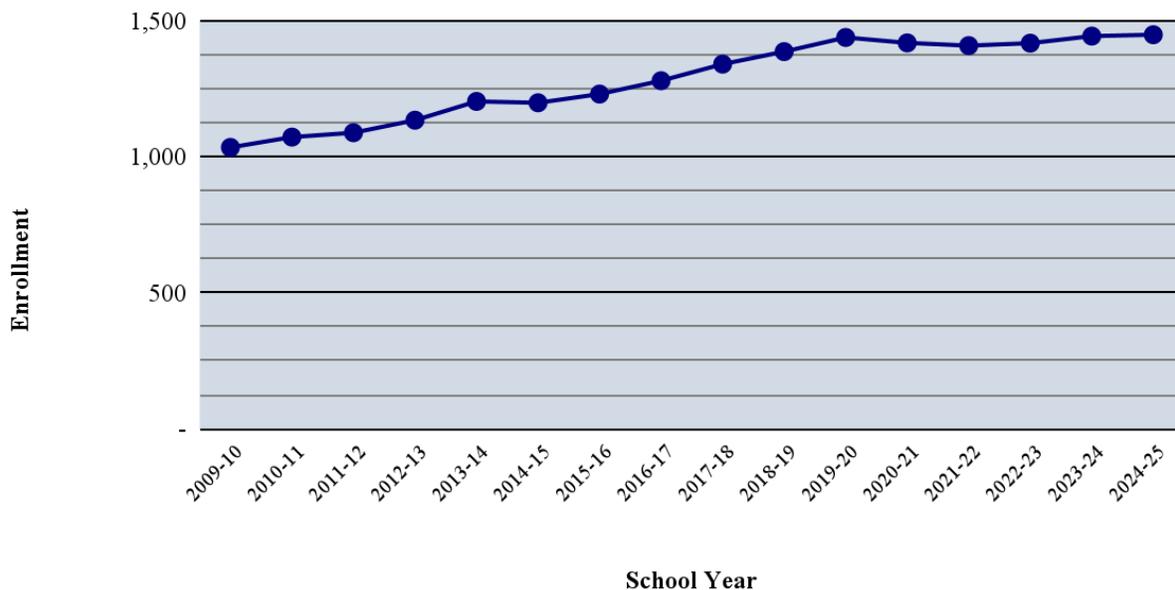
Federal revenues are expected to decline as additional funding related to COVID have been expended with no additional funding on the horizon.

EXPENDITURES

Increased student enrollment continues to be a driving factor in Fiscal Year 2023. This increase in the student population has required the addition of teaching and support staff positions, each year. The 2022-23 school year will see the addition of a Guidance Counselor at the Early Childhood Center to address Social & Emotional Learning (SEL), an Attendance Secretary at the Middle School and High School and a Social Studies teacher at the High School both in response to increased student populations. Due to an increase in building square footage, additional custodial FTE will be added as newly constructed spaces come online. The District will also be developing a Strategic Plan (CSIP) as required by the state. Equity has been and will remain a major focus as the District continues to develop programs, examine data, and design curriculum and instructional practices that ensure all students are able to achieve.

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 district student population in 2019-20 has surpassed 1,400 students. The kindergarten cohort size in the same year was 132. The incoming freshman class, the class of 2026 is now the largest at 133. 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 expanded cafeteria, an additional lunch line, an additional gym, Alternative Education spaces housed on campus, and a MS/HS Student Services Center will be constructed. Instructional spaces will also be added to accommodate the increased student enrollment. Classroom spaces are being prioritized and will enter service beginning in August of 2022. Construction will continue through the summer of 2023.

ENROLLMENT PROJECTION



Other factors influencing expenditures in the Fiscal 2023 Budget:

- The District's medical insurance premiums, per full time employee, will increase 5.3%. 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. Benefits, as a category, will increase 6.3% for Fiscal 2023.
- Staffing has been increased to add an Early Childhood Guidance Counselor, a Middle/High School Attendance Secretary, and a High School Social Studies Teacher. Two Assistant Superintendent positions, Curriculum & Instruction and Human Resources, along with a Federal Programs Coordinator and a Technology Coordinator are also being added.
- 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 Elementary along with desktop computers for support staff (building secretaries & registrars) are being updated based on the technology lifecycle management plan. Student laptops (Chromebooks) are being updated, as planned, in grades 7, 9 and 11. Additional grade level sets are being updated as support is discontinued.
- Prop E infrastructure projects at the MS/HS will continue through the summer of 2023.

- Additional district funded projects will take place over the summer and through the school year.

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 2022 is not yet complete, indications are that the District will finish with operating fund balances at or above 45%. Fiscal Year 2023 is budgeted to end with operating fund balances near 36%. This is an intentional reduction of the district's reserve funds. Carrying an excessive fund balance could likely negatively impact the district's scoring on MSIP 6. This balance is completely at the discretion of the BOE as long as it remains higher than the state required 3%.

Fiscal Year 2023 will bring a number of financial challenges as the district and region continue to recover from the pandemic. Rising inflation rates and planned increases to interest rates will have a negative impact on the district budget as the overall costs for goods and services increases while revenue remains constant.

First, inflation: Zero-Based budgeting ensures the costs reflected in the budget are the best estimate we can provide and are based on actual vendor quotes or proposals. As such, the building and department budgets are inclusive of additional costs due to rising inflation. We also carry an amount in contingency that could be used if inflation were to suddenly run away and the prices of goods and services increase further.

Interest rates: Interest rates on bonds are set when the bonds are sold and as such are immutable unless we undergo a bond refunding. Rising interest and updated rules related to bond refunding will reduce the likelihood of many refundings, at least in the near term.

Job Market: MRH acknowledges a changing job market may require additional resources be allocated in future years to continue to attract and retain high quality teaching and support staff. The district does continue to struggle with finding bus drivers, custodians, maintenance workers, childcare workers, and food service workers.

To counter the impact of staffing in our transportation department the District is exploring the possibility of contracting some of its bus routes. This will allow all existing routes to remain intact and running on time.

The District has explored contracting custodial services but have not yet seen a need to take such a dramatic shift.

Child care workers are the most glaring need as we approach the start of the school year. The District has been struggling with fully staffing its before and after care program, Discover Club and is exploring partnerships with outside organizations such as the YMCA to maximize the number of discover club seats it is able to offer.

The district is working to contract with a food service management company to address our personnel shortages in the area of school nutrition services.

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

Decreases to the salaries budget are due to staff turnover and discontinuing the Transitional Coordinator position. Teachers will receive their regular 2.75 step increase along with a .5% increase to the base. The Bachelor's channel will receive a dollar increase to the base rather than a percentage increase. Support staff will receive a 3% increase to salary or wage.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 2,669,468	\$ 2,783,758	\$ 3,021,686	\$ 3,472,344	\$ 3,200,188	\$ (272,156)	-7.8%
Benefits	771,359	842,824	950,571	1,127,012	1,109,615	(17,397)	-1.5%
Purchased Service	137,678	165,167	57,568	201,601	155,075	(46,526)	-23.1%
Supplies	<u>83,667</u>	<u>82,377</u>	<u>139,963</u>	<u>176,053</u>	<u>113,832</u>	<u>(62,221)</u>	-35.3%
	\$ 3,662,172	\$ 3,874,127	\$ 4,169,788	\$ 4,977,009	\$ 4,578,709	\$ (398,300)	-8.0%

ELEMENTARY

Increases to the salaries budgets are due to the movement of teachers on the salary schedule and a 3.0% increase to support staff and administrator salaries. Supplies budgets increased significantly in FY21/22 due to social distancing measures related to COVID-19. Supplies costs are normalized for FY23.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 2,400,589	\$ 2,418,412	\$ 2,552,134	\$ 2,621,995	\$ 2,811,637	\$ 189,642	7.2%
Benefits	663,721	749,352	827,350	881,116	949,651	68,535	7.8%
Purchased Service	112,927	76,749	87,185	144,235	132,980	(11,255)	-7.8%
Supplies	<u>72,275</u>	<u>67,018</u>	<u>60,868</u>	<u>107,484</u>	<u>93,303</u>	<u>(14,181)</u>	-13.2%
	\$ 3,249,512	\$ 3,311,531	\$ 3,527,537	\$ 3,754,830	\$ 3,987,571	\$ 232,741	6.2%

MIDDLE SCHOOL

Increases to the salaries budgets are due to the movement of teachers on the salary schedule and increases to support staff and administrator salaries. Teachers will receive their regular 2.75 step increase along with a .5% increase to the base. The Bachelor’s channel will receive a dollar increase to the base rather than a percentage increase. Support staff and administrators will receive a 3% increase to salary or wage. A middle school/high school attendance secretary (.5/.5 FTE) was also added for 2023. The benefits budget has been increased due to the increased cost of medical insurance and the additional staffing. Costs for substitute teachers have been increased and are reflected in the Purchased Services line of the budget.

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

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 1,065,835	\$ 1,188,407	\$ 1,332,320	\$ 1,447,676	\$ 1,546,116	\$ 98,441	6.8%
Benefits	292,794	359,362	409,002	476,246	500,246	24,000	5.0%
Purchased Service	152,367	38,955	123,122	180,285	215,865	35,580	19.7%
Supplies	<u>21,898</u>	<u>12,608</u>	<u>11,187</u>	<u>41,362</u>	<u>39,593</u>	<u>(1,768)</u>	-4.3%
	\$ 1,532,894	\$ 1,599,333	\$ 1,875,632	\$ 2,145,568	\$ 2,301,820	\$ 156,252	7.3%

HIGH SCHOOL

Decreases to the salaries budget are due to staff turnover. Teachers will receive their regular 2.75 step increase along with a .5% increase to the base. The Bachelor’s channel will receive a dollar increase to the base rather than a percentage increase. Support staff and administrators will receive a 3% increase to salary or wage. An attendance secretary, shared with the Middle School has also been added. Purchased services and supplies have decreased slightly.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 1,670,553	\$ 1,662,185	\$ 1,806,352	\$ 1,904,834	\$ 1,872,652	\$ (32,183)	-1.7%
Benefits	439,560	468,431	517,052	570,702	580,333	9,631	1.7%
Purchased Service	52,735	80,430	72,296	96,405	80,325	(16,080)	-16.7%
Supplies	<u>44,059</u>	<u>46,342</u>	<u>61,351</u>	<u>72,037</u>	<u>59,855</u>	<u>(12,183)</u>	-16.9%
Capital Outlay	-	-	-	-	12,000	12,000	
	\$ 2,206,907	\$ 2,257,388	\$ 2,457,051	\$ 2,643,979	\$ 2,605,164	\$ (38,814)	-1.5%

STUDENT SUCCESS CENTER

This budget is for items relating to alternative services programming, including the Missouri Options Program. Salaries and benefits show an increase due to regular movement on the salary schedule. Purchased Service and Supply have decreased slightly.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ -	\$ 329,231	\$ 343,515	\$ 372,242	\$ 388,508	\$ 16,267	4.4%
Benefits	-	99,306	104,489	112,697	117,733	5,035	4.5%
Purchased Service	-	-	18,128	18,500	11,350	(7,150)	-38.6%
Supplies	=	=	<u>4,749</u>	<u>10,575</u>	<u>10,525</u>	<u>(50)</u>	-0.5%
	\$ -	\$ 428,537	\$ 470,881	\$ 514,014	\$ 528,116	\$ 14,102	2.7%

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.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Purchased Service	38,561	\$ 39,840	\$ 66,530	\$ 79,475	\$ 145,475	\$ 66,000	83.0%
Supplies	<u>354</u>	<u>438</u>	<u>253</u>	<u>1,500</u>	<u>1,000</u>	<u>(500)</u>	-33.3%
	\$ 38,916	\$ 40,278	\$ 66,783	\$ 80,975	\$ 146,475	\$ 65,500	80.9%

SUPERINTENDENT

The office of the Superintendent budgets show increases due to a 3% increase to support staff and administrator wages and salary. Increases related to professional development are also included.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 247,371	\$ 261,836	\$ 328,147	\$ 253,104	\$ 267,000	\$ 13,896	5.5%
Benefits	53,991	58,221	70,063	57,682	60,449	2,767	4.8%
Purchased Service	50,457	24,288	4,716	38,309	59,763	21,454	56.0%
Supplies	<u>1,840</u>	<u>2,329</u>	<u>863</u>	<u>6,696</u>	<u>9,250</u>	<u>2,554</u>	38.1%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 353,660	\$ 346,675	\$ 403,790	\$ 355,791	\$ 396,462	\$ 40,671	11.4%

COMMUNICATIONS

Changes to salary and benefits budgets are reflective of planned salary and benefits increases. Purchased Service has returned to a more normal rate as the new district website is now complete. The department is also reducing costs associated with consultants.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 117,520	\$ 120,062	\$ 123,015	\$ 134,906	\$ 185,918	\$ 51,012	37.8%
Benefits	30,773	32,701	33,708	37,693	58,913	21,220	56.3%
Purchased Service	40,735	48,521	45,380	63,690	31,050	(32,640)	-51.2%
Supplies	15,164	9,596	12,145	15,200	11,500	(3,700)	-24.3%
Capital Outlay	=	=	=	=	<u>6,000</u>	<u>6,000</u>	
	\$ 204,193	\$ 210,880	\$ 214,249	\$ 251,489	\$ 293,381	\$ 41,892	16.7%

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. Purchased services have increased due to increases in costs for property insurance. We are holding an amount in reserve for contingencies should they be needed over the course of the fiscal year.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 565,591	\$ 596,449	\$ 524,981	\$ 619,391	\$ 715,714	\$ 96,323	15.6%
Benefits	177,900	203,765	195,808	232,731	296,485	63,755	27.4%
Purchased Service	-	-	-	-	-	-	0.0%
Supplies	80,834	111,054	359,897	123,350	125,600	2,250	1.8%
Capital Outlay	=	=	=	=	=	=	0.0%
	\$ 824,326	\$ 911,268	\$ 1,080,686	\$ 975,472	\$ 1,137,799	\$ 162,328	16.6%

TECHNOLOGY

Increases to the salaries budget are due to a 3% increase to support staff and administrator salaries. The decrease in supply is due to reclassifying teacher laptops as a capital expense.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 338,487	\$ 346,485	\$ 355,473	\$ 372,396	\$ 468,863	\$ 96,467	25.9%
Benefits	87,465	93,273	98,262	104,739	121,129	16,390	15.6%
Purchased Service	285,298	69,595	164,766	91,024	90,700	(324)	-0.4%
Supplies	125,159	296,785	565,997	646,784	534,306	(112,478)	-17.4%
Capital Outlay	<u>157,026</u>	<u>185,310</u>	<u>112,253</u>	<u>81,708</u>	<u>186,760</u>	<u>105,052</u>	128.6%
	\$ 993,434	\$ 991,449	\$ 1,296,752	\$ 1,296,652	\$ 1,401,758	\$ 105,107	8.1%

BUILDINGS & GROUNDS

The increase in supplies is largely due to extra supplies related to disinfection and sanitation protocols. Purchased services in FY23 increased due to the need for consultant/specialist services related to safety, security and construction. Capital expenses are reflective of non-bond related upkeep and maintenance of facilities items.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 913,617	\$ 937,158	\$ 860,277	\$ 1,011,537	\$ 1,128,355	\$ 116,818	11.5%
Benefits	280,767	308,907	315,024	383,830	451,953	68,123	17.7%
Purchased Service	316,823	288,430	446,449	571,838	394,860	(176,978)	-30.9%
Supplies	210,042	202,621	463,882	265,725	246,350	(19,375)	-7.3%
Capital Outlay	<u>253,720</u>	<u>393,687</u>	<u>5,628,649</u>	<u>341,993</u>	<u>290,000</u>	<u>(51,993)</u>	-15.2%
	\$ 1,974,968	\$ 2,130,802	\$ 7,714,280	\$ 2,574,923	\$ 2,511,518	\$ (63,405)	-2.5%

TRANSPORTATION

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

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 199,284	\$ 197,054	\$ 158,825	\$ 208,237	\$ 283,677	\$ 75,440	36.2%
Benefits	57,046	59,139	52,830	65,270	107,603	42,334	64.9%
Purchased Service	189,362	164,980	47,787	281,140	172,710	(108,430)	-38.6%
Supplies	33,956	18,391	22,644	32,520	32,270	(250)	-0.8%
Capital Outlay	=	<u>1,453</u>	=	=	=	=	0.0%
	\$ 479,649	\$ 441,017	\$ 282,086	\$ 587,167	\$ 596,260	\$ 9,093	1.5%

UTILITIES

Utilities budgets have been increased in anticipation of higher energy costs due to changes to the economic climate, through Fiscal Year 2023.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Purchased Service	\$136,389	\$115,316	\$88,643	\$126,392	\$125,392	(1,000)	-0.8%
Supplies	<u>398,771</u>	<u>295,970</u>	<u>362,846</u>	<u>384,000</u>	<u>435,200</u>	<u>51,200</u>	13.3%
	\$ 535,160	\$ 411,286	\$ 451,489	\$ 510,392	\$ 560,592	\$50,200.00	9.8%

BOND ISSUE FUNDS

Bond construction projects are complete at the Elementary School and the Early Childhood Center. Construction at the Middle and High Schools will continue through the summer of 2023.

Expenditures by Object	2019 Budget	2020 Budget	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)	Percent Change
Capital Outlay	\$ -	\$ -	\$ 5,100,290	\$ 13,711,853	\$ 12,166,074	\$ (1,545,779)	-11.3%
Long & Short Term Debt	=	=	<u>\$2,331,816.38</u>	=	=	=	<u>0.0%</u>
	\$ -	\$ -	\$ 7,432,106	\$ 13,711,853	\$ 12,166,074	\$ (1,545,779)	-11.3%

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. Purchased services and supplies are in line with prior years.

	2019	2020	2021	2022	2023	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
Expenditures by Object							
Salaries	\$ 279,218	\$ 288,414	\$ 292,620	\$ 317,261	\$ 540,205	\$ 222,944	70.3%
Benefits	72,731	77,579	80,513	85,338	129,225	43,887	51.4%
Purchased Service	20,431	20,626	23,313	47,693	43,000	(4,693)	-9.8%
Supplies	2,126	15,156	9,164	29,608	36,708	7,100	24.0%
Capital Outlay	-	517	-	-	-	-	0.0%
	<u>\$ 374,506</u>	<u>\$ 402,292</u>	<u>\$ 405,610</u>	<u>\$ 479,900</u>	<u>\$ 749,138</u>	<u>\$ 269,237</u>	56.1%

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.

	2019	2020	2021	2022	2023	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
Expenditures by Object							
Salaries	\$ 74,652	\$ 76,892	\$ 79,007	\$ 81,180	\$ 83,615	\$ 2,435	3.0%
Benefits	19,184	20,481	21,487	22,652	23,476	824	3.6%
Purchased Service	372	145	496	2,569	3,969	1,400	54.5%
Supplies	<u>51,697</u>	<u>42,574</u>	<u>46,557</u>	<u>76,847</u>	<u>58,388</u>	<u>(18,459)</u>	-24.0%
	\$ 145,905	\$ 140,091	\$ 147,547	\$ 183,248	\$ 169,448	\$ (13,800)	-7.5%

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.

	2019	2020	2021	2022	2023	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
Expenditures by Object							
Salaries	\$ 32,623	\$ 24,249	\$ 74,870	\$ 173,320	\$ 117,270	\$ (56,050)	-32.3%
Benefits	5,203	4,295	11,808	27,644	18,704	(8,940)	-32.3%
Purchased Service	51,076	65,516	93,149	118,417	52,328	(66,089)	-55.8%
Supplies	<u>68,979</u>	<u>47,100</u>	<u>56,286</u>	<u>78,540</u>	<u>101,268</u>	<u>22,728</u>	28.9%
	\$ 157,881	\$ 141,160	\$ 236,112	\$ 397,921	\$ 289,570	\$ (108,351)	-27.2%

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. The increase in salaries during FY22 is related to the COVID stipend.

	2019	2020	2021	2022	2023	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
Expenditures by Object							
Salaries	\$ 4,391	\$ 4,897	\$ 8,227	\$ 302,321	\$ 30,520	\$ (271,801)	-89.9%
Benefits	701	850	1,420	46,581	4,868	(41,713)	-89.5%
Purchased Service	154,814	96,383	66,479	303,527	371,210	67,683	22.3%
Supplies	<u>1,904</u>	<u>6,516</u>	<u>3,819</u>	<u>16,700</u>	<u>11,250</u>	<u>(5,450)</u>	-32.6%
	\$ 161,809	\$ 108,646	\$ 79,944	\$ 669,130	\$ 417,848	\$ (251,282)	-37.6%

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.

	2019	2020	2021	2022	2023	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
Expenditures by Object							
Salaries	\$ 108,840	\$ 118,074	\$ 107,120	\$ 124,300	\$ 127,800	\$ 3,500	2.8%
Benefits	17,889	19,539	17,507	23,582	24,974	1,393	5.9%
Purchased Service	48,985	51,122	14,165	74,820	73,870	(950)	-1.3%
Supplies	230,465	152,806	96,493	21,600	18,660	(2,940)	-13.6%
Capital Outlay	<u>1,819</u>	<u>2,229</u>	=	=	<u>2,000</u>	<u>2,000</u>	
	\$ 407,997	\$ 343,770	\$ 235,285	\$ 244,302	\$ 247,304	\$ 3,003	1.2%

ACTIVITIES

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

	2019	2020	2021	2022	2023	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
Expenditures by Object							
Purchased Service	\$136,389	\$115,316	\$88,643	\$126,392	\$125,392	(1,000)	-0.8%
Supplies	<u>398,771</u>	<u>295,970</u>	<u>362,846</u>	<u>384,000</u>	<u>435,200</u>	<u>51,200</u>	13.3%
	\$ 535,160	\$ 411,286	\$ 451,489	\$ 510,392	\$ 560,592	\$50,200.00	9.8%

FUND BALANCES SUMMARY BY FUND

GENERAL FUND	2019	2020	2021	2022	2023	Increase/
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)
Beginning Fund Balance	\$ 6,395,768	\$ 7,622,312	\$ 9,691,955	\$ 10,486,837	\$ 9,761,278	\$ (725,560)
Plus: Revenues	17,274,508	18,488,578	18,446,274	20,094,346	19,180,149	(914,197)
Less: Expenditures	<u>7,757,650</u>	<u>7,296,987</u>	<u>7,936,690</u>	<u>10,428,068</u>	<u>10,334,942</u>	<u>(93,125)</u>
Surplus/(Deficit)	9,516,858	11,191,591	10,509,584	9,666,278	8,845,207	(821,072)
Transfers In	82,367	156,170	202,884	435,046	258,697	
Transfers Out	<u>8,372,681</u>	<u>9,278,117</u>	<u>9,917,586</u>	<u>10,826,884</u>	<u>10,649,504</u>	
Ending Fund Balance	\$ 7,622,312	\$ 9,691,955	\$ 10,486,837	\$ 9,761,278	\$ 8,215,677	\$ (1,545,600)

TEACHERS FUND

Beginning Fund Balance	\$ -	\$ -	\$ 488,596	\$ 401,873	\$ 401,873	\$ -
Plus: Revenues	3,516,806	4,061,673	3,420,821	4,202,514	3,956,203	(246,311)
Less: Expenditures	<u>11,394,601</u>	<u>12,096,871</u>	<u>13,049,446</u>	<u>14,253,012</u>	<u>14,642,673</u>	389,660
Surplus/(Deficit)	(7,877,795)	(8,035,198)	(9,628,625)	(10,050,498)	(10,686,470)	(635,971)
Transfers In	7,877,795	8,523,795	9,541,902	10,050,498	10,284,597	
Transfers Out	=	=	=	=	=	
Ending Fund Balance	\$ -	\$ 488,596	\$ 401,873	\$ 401,873	0	\$ (401,873)

DEBT SERVICE FUND

Beginning Fund Balance	\$ 5,042,612	\$ 3,735,795	\$ 4,357,900	\$ 3,453,796	\$ 4,495,837	\$ (904,103)
Plus: Revenues	11,555,537	5,043,425	5,581,469	5,246,494	5,291,000	(334,975)
Less: Expenditures	<u>12,862,354</u>	<u>4,421,320</u>	<u>6,485,573</u>	<u>4,204,454</u>	<u>4,653,624</u>	(2,281,119)
Surplus/(Deficit)	(1,306,817)	622,105	(904,103)	1,042,040	637,376	1,946,144
Transfers In	-	-	-	-	-	
Transfers Out	=	=	=	=	=	
Ending Fund Balance	\$ 3,735,795	\$ 4,357,900	\$ 3,453,796	\$ 4,495,837	\$ 5,133,212	\$ 1,042,040

CAPITAL PROJECTS FUND	2019	2020	2021	2022	2023	Increase/ (Decrease)
	Actuals	Actuals	Actuals	Budget	Budget	
Beginning Fund Balance	\$ 79,770	\$ 47,314	\$ 12,074	\$ 25,871,478	\$ 12,708,967	\$ (13,162,511)
Plus: Revenues	303,295	396,527	33,768,696	423,367	397,150	(26,217)
Less: Expenditures	<u>748,270</u>	<u>1,029,920</u>	<u>8,082,093</u>	<u>13,927,217</u>	<u>12,662,834</u>	(1,264,383)
Surplus/(Deficit)	(444,975)	(633,394)	25,686,604	(13,503,850)	(12,265,684)	1,238,166
Transfers In	412,519	598,153	172,801	341,340	106,210	-
Transfers Out	=	=	=	=	=	-
Ending Fund Balance	\$ 47,314	\$ 12,074	\$ 25,871,478	\$ 12,708,967	\$ 549,493	\$ (12,159,474)

TOTAL - ALL FUNDS

Beginning Fund Balance	\$ 11,518,150	\$ 11,405,421	\$ 14,550,525	\$ 40,213,984	\$ 27,367,954	\$ (12,846,030)
Plus: Revenues	32,650,146	27,990,203	61,217,260	29,966,721	28,824,502	\$ (1,142,219)
Less: Expenditures	<u>32,762,875</u>	<u>24,845,098</u>	<u>35,553,801</u>	<u>42,812,751</u>	<u>42,294,073</u>	(518,678)
Surplus/(Deficit)	(112,729)	3,145,104	25,663,459	(12,846,030)	(13,469,571)	(623,541)
Transfers In	8,372,681	9,278,117	9,917,586	10,826,884	10,649,504	
Transfers Out	<u>8,372,681</u>	<u>9,278,117</u>	<u>9,917,586</u>	<u>10,826,884</u>	<u>10,649,504</u>	
Ending Fund Balance	<u>\$ 11,405,421</u>	<u>\$ 14,550,525</u>	<u>\$ 40,213,984</u>	<u>\$ 27,367,954</u>	<u>\$ 13,898,383</u>	\$ (13,469,571)

OPERATING FUNDS SUMMARY - PROJECTIONS

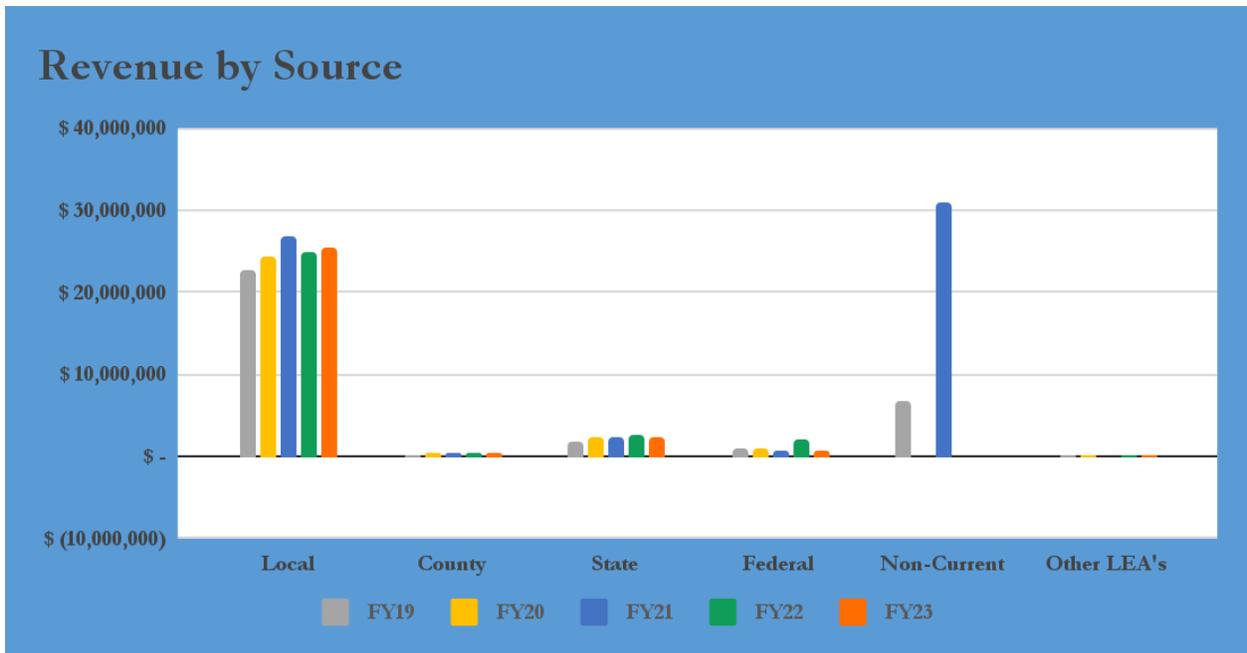
OPERATING FUNDS CHART

	ACTUALS			BUDGET		PROJECTION		
	2019	2020	2021	2022	2023	2024	2025	2026
Revenues Sources								
Local Revenue	\$ 18,253,017	\$ 19,611,100	\$ 18,686,081	\$ 19,800,885	\$ 20,260,850	\$ 20,260,850	\$ 20,260,850	\$ 20,260,850
County Revenue	191,826	228,290	241,977	224,118	230,000	230,000	230,000	230,000
State Revenue	1,786,832	2,377,835	2,385,122	2,524,846	2,338,548	2,338,548	2,338,548	2,338,548
Federal Revenue	676,019	678,628	761,558	2,090,499	664,004	664,004	664,004	664,004
Non-Current Revenue	5,958	167	277,336	1,000	-	1,000	1,000	1,000
Revenue from Other LEA's	179,880	50,276	2,489	60,000	30,000	-	-	-
Total Revenues	\$ 21,093,532	\$ 22,946,295	\$ 22,354,563	\$ 24,701,348	\$ 23,523,402	\$ 23,494,402	\$ 23,494,402	\$ 23,494,402
Expenditure Category								
Salaries	\$ 11,944,226	\$ 12,453,766	\$ 13,054,420	\$ 14,660,415	\$ 15,011,567	\$ 15,387,000	\$ 15,772,000	\$ 16,166,000
Benefits	3,364,053	3,735,195	4,065,650	4,669,853	4,963,837	5,162,000	5,368,000	5,529,000
Purchased Services	2,150,233	1,626,285	1,752,488	2,958,200	2,788,122	2,788,000	2,788,000	2,788,000
Supplies	1,693,739	1,578,611	2,113,578	2,392,612	2,214,088	2,214,000	2,214,000	2,214,000
Capital Outlay	382,895	662,418	647,204	215,365	496,760	497,000	497,000	497,000
Long & Short Term Debt	331,843	331,778	2,783	-	-	-	-	-
Total Expenditures	\$ 19,866,988	\$ 20,388,055	\$ 21,636,122	\$ 24,896,445	\$ 25,474,375	\$ 26,048,000	\$ 26,639,000	\$ 27,194,000
Beginning Fund Balance, July 1								
	\$ 6,395,768	\$ 7,622,312	\$ 10,180,552	\$ 10,898,992	\$ 10,703,896	\$ 8,752,923	\$ 6,199,325	\$ 3,054,727
Ending Fund Balance, June 30								
	\$ 7,622,312	\$ 10,180,552	\$ 10,898,992	\$ 10,703,896	\$ 8,752,923	\$ 6,199,325	\$ 3,054,727	\$ (644,871)

REVENUE BY SOURCE

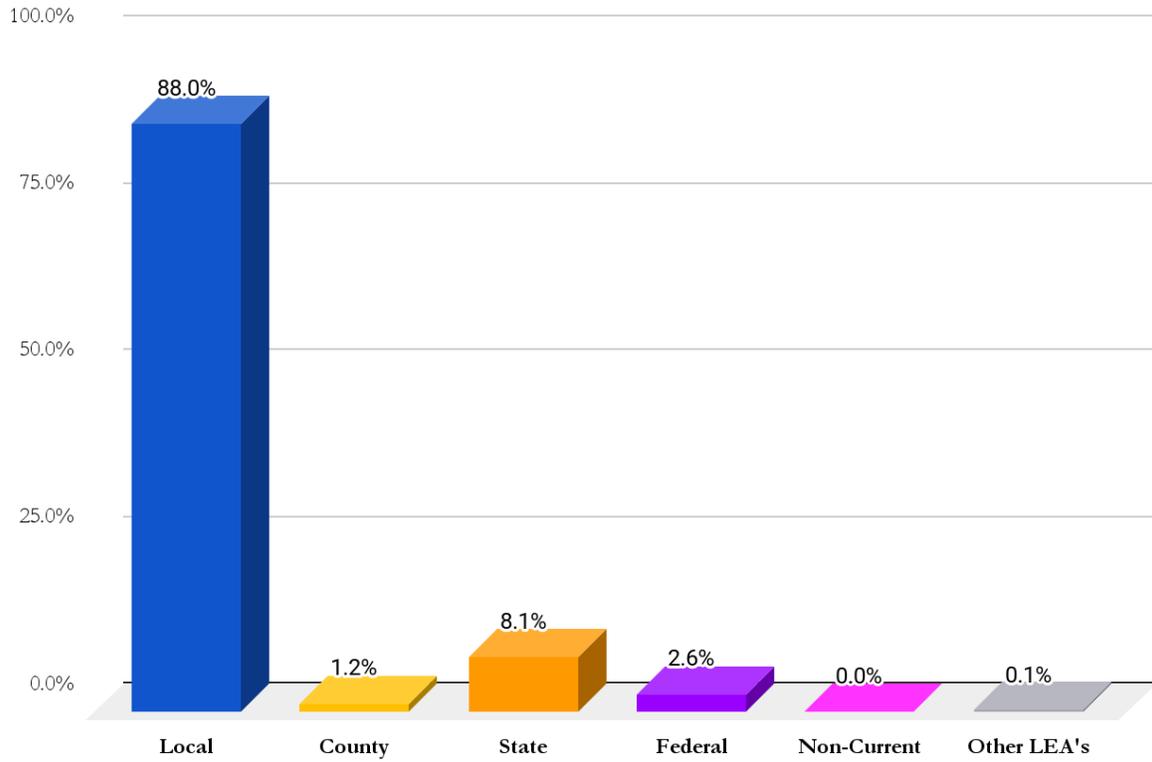
Total revenues for FY 23 are projected to be \$25 million. The following chart and graphs shows the distribution of the prior year actual, current budget and projected budget by revenue source.

	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	2023 Budget	Increase/ (Decrease)
Revenues Sources						
Local Revenue	\$ 22,715,340	\$ 24,363,764	\$ 26,714,186	\$ 24,861,378	\$ 25,358,950	\$ 497,572
County Revenue	287,154	341,459	333,237	341,447	343,000	\$ 1,553
State Revenue	1,786,832	2,377,835	2,385,122	2,524,846	2,338,548	\$ (186,298)
Federal Revenue	914,982	856,702	820,259	2,178,050	754,004	\$ (1,424,046)
Non-Current Revenue	6,765,958	167	30,822,856	1,000	-	\$ (1,000)
Revenue from Other LEA's	<u>179,880</u>	<u>50,276</u>	<u>(2,489)</u>	<u>60,000</u>	<u>30,000</u>	<u>\$ (30,000)</u>
Total Revenues	\$ 32,650,146	\$ 27,990,203	\$ 61,073,170	\$ 29,966,721	\$ 28,824,502	\$ (1,142,219)



The District relies heavily upon local property taxes to support its operation. This following graph indicates 88.3% of all revenue is derived from local sources. Also included in local revenues are preschool tuition, Discover Club fees, and student and adult meal sales.

FY 2023 REVENUE



EXPENDITURES BY OBJECT

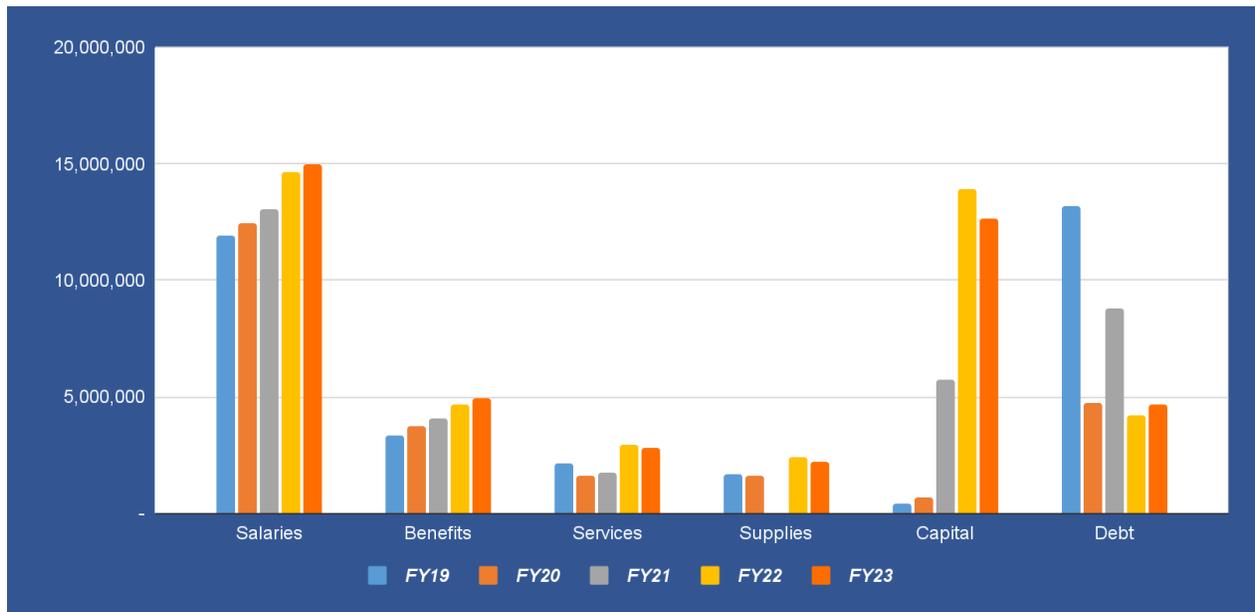
The increases to Salaries and Benefits are related to the Compensation and Benefits Task Force recommendation to apply the 2.75 step increase on the teacher salary schedule plus an additional .25% increase to the base. Spot increases have been made to various support staff positions to better align with median wages across the region. Positions have been added to address the increases to student enrollment. Benefits increases are due to increased costs of medical insurance premiums. Capital Outlay decreases are reflective of construction projects related to Prop E.

2019	2020	2021	2022	2023	Increase/ (Decrease)
Actuals	Actuals	Actuals	Budget	Budget	

Expenditures by Object

Salaries	\$ 11,944,226	\$ 12,453,766	\$ 13,054,420	\$ 14,660,415	\$ 15,011,567	\$ 351,153
Benefits	3,364,053	3,735,195	4,065,650	4,669,853	4,963,837	\$ 293,985
Purchased Service	2,150,233	1,626,285	1,752,488	2,958,200	2,788,122	\$ (170,078)
Supplies	1,693,739	1,578,611	2,113,578	2,392,612	2,214,088	\$ (178,524)
Capital Outlay	416,427	698,142	5,747,494	13,927,217	12,662,834	\$ (1,264,383)
Long & Short Term Debt	<u>13,194,197</u>	<u>4,753,098</u>	<u>8,820,171</u>	<u>4,204,454</u>	<u>4,653,624</u>	<u>\$ 449,171</u>
	\$ 32,762,875	\$ 24,845,098	\$ 35,553,801	\$ 42,812,751	\$ 42,294,073	\$ (518,678)

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



This graph illustrates that when examining all funds, including Debt Service, Salaries and Benefits represent 66% of all budgeted expenditures.

BUDGET SUMMARY BY FUND

	General Funds					Capital Projects Funds			All Funds
	Incidental	Food Service	Student Activity	Teachers Fund	Debt Service Fund	Bond Issue	Capital Projects	COPS	
Revenues Sources									
Local Revenue	\$ 17,578,500	\$ 230,000	\$ 100,000	\$ 1,975,300	\$ 5,088,000	\$ 10,000	\$ 377,050	\$ 100	\$ 25,358,950
County Revenue	208,000	-	-	12,000	113,000	-	10,000	-	343,000
State Revenue	658,649	5,000	-	1,674,899	-	-	-	-	2,338,548
Federal Revenue	25,000	345,000	-	294,004	90,000	-	-	-	754,004
Non-Current Revenue	-	-	-	-	-	-	-	-	-
Revenue from Other LEA's	30,000	-	-	-	-	-	-	-	30,000
	=	=	=	=	=	=	=	=	=
Total Revenues	\$ 18,500,149	\$ 580,000	\$ 100,000	\$ 3,956,203	\$ 5,291,000	\$ 10,000	\$ 387,050	\$ 100	\$ 28,824,502
Expenditure Programs									
Elementary	\$ 845,170	\$ -	\$ -	\$ 4,879,895	\$ -	\$ -	\$ 90,588	\$ -	\$ 5,815,653
Middle School	338,988	-	-	1,299,019	-	-	8,568	-	1,646,575
High School	326,687	-	-	2,449,452	-	-	60,704	-	2,836,843
Summer School	55,475	-	-	588,499	-	-	-	-	643,974
Gifted	7,552	-	-	253,263	-	-	-	-	260,815
Special Education	28,000	-	-	12,500	-	-	-	-	40,500
Supplemental Instruction	85,080	-	-	792,094	-	-	-	-	877,174
Bilingual	12,478	-	-	152,617	-	-	-	-	165,095
Career Education Programs	-	-	-	182,337	-	-	27,700	-	210,037
Co-Curricular Activities	-	-	-	101,679	-	-	-	-	101,679
Athletics	83,030	-	-	152,774	-	-	2,000	-	237,804
Tuition to Other District	47,500	-	-	10,000	-	-	-	-	57,500
Contracted Educational Services	5,000	-	-	25,000	-	-	-	-	30,000
	=	=	=	=	=	=	=	=	=
Subtotal - Instruction	\$ 1,834,961	\$ -	\$ -	\$ 10,899,131	\$ -	\$ -	\$ 189,560	\$ -	\$ 12,923,651

	General Funds			Capital Projects Funds					
	Incidental	Food Service	Student Activity	Teachers Fund	Debt Service Fund	Bond Issue	Capital Projects	COPS	All Funds
Attendance & Social Work Services	\$ 220,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,111
Guidance Services	228,260	-	-	734,993	-	-	-	-	963,253
Health Services	338,792	-	-	-	-	-	-	-	338,792
Support Services - Instructional Staff	434,728	-	-	171,362	-	-	-	-	606,090
Educational Media Services	30,650	-	-	292,829	-	-	-	-	323,479
Other Support Services - Instructional	-	-	-	35,605	-	-	-	-	-
Board of Education Services	266,575	-	-	-	-	-	-	-	266,575
Executive Administration Services	160,156	-	-	681,532	-	-	-	-	841,688
	78,450	-	-	170,624	-	-	-	-	249,074
Building Level Administration	358,850	-	-	1,204,430	-	-	-	-	1,563,280
Business Support Services	-	-	-	-	-	-	-	-	-
Fiscal Services	497,622	-	-	85,684	-	-	-	-	583,306
Operation & Maint. of Plant	2,796,260	-	-	-	-	12,166,074	290,000	-	15,252,334
Total - Expenditures	\$ 9,482,450	\$ 852,492	\$ -	\$ 14,642,673	\$ 4,653,624	\$ 12,166,074	\$ 496,760	\$ -	\$ 42,258,468
Beginning Fund Balance	\$ 9,424,209	\$ 13,795	\$ 323,274	\$ 401,873	\$ 4,495,837	\$ 12,156,074	\$ 540,745	\$ 12,148	\$ 27,367,954
Surplus/(Deficit)	\$ 9,017,699	\$ (272,492)	\$ 100,000	\$ (10,686,470)	\$ 637,376	(12,156,074)	\$ (109,710)	\$ 100	\$ (13,469,571)
Transfers In	\$ -	\$ 258,697	\$ -	\$ 10,284,597	\$ -	\$ -	\$ 106,210	\$ -	\$ 10,649,504
Transfers Out	\$ 10,649,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,649,504
Ending Fund Balance	\$ 7,792,403	\$ -	\$ 423,274	\$ -	\$ 5,133,212	\$ -	\$ 537,245	\$ 12,248	\$ 13,898,383

ESTIMATED REVENUES

REVENUE ASSUMPTIONS AND TRENDS

Local property taxes, sales taxes and the state foundation formula accounts for approximately **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			
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%
2023	250,623,460	109,797,320	37,449,380	4,652,160	(15,788,410)	386,733,910	-1.8%

Based upon the assessed valuation, tax rates are calculated for each classification of property including the tax rates for operating and for debt service purposes. Tax Year 2022 is a non-reassessment year and assessed valuation, net of tiff reflects a slight decrease across all sub-classes of property.

In non reassessment years (limited to CPI), the district may only obtain additional revenue from new construction and personal property, which is property which has been added to the tax rolls, for that tax 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 2023.

Fiscal Year	Real Estate		Personal Property	Total
	Residential	Commercial		
2018	313,700	8,384,000	101,650	8,799,350
2019	3,310,700	911,400	850,000	5,072,100
2020	400,700	2,793,600	1,586,170	4,780,470
2021	886,400	1,672,000	1,206,739	3,765,139
2022	720,000	9,600,000	699,598	11,019,598
2023	850,000	3,000,000	699,598	4,549,598

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	\$ 4.0880	\$ 4.7316	\$ 5.5041	\$ 1.3500	\$ 5.7652	6.2%
2022	\$ 3.7625	\$ 4.5947	\$ 5.4658	\$ 1.3500	\$ 5.4230	-5.9%
2023	\$ 3.9570	\$ 4.4591	\$ 5.4658	\$ 1.3500	\$ 5.5888	3.1%

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
FY22	4.0490	\$ - .00	\$ 1.3500	\$ 0.1000
FY23	4.1388	\$ - .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 Year	Current Rate	Delinquent Rate	Total Rate
2015	97.13%	2.84%	99.97%
2016	97.02%	2.43%	99.45%
2017	97.88%	2.07%	99.95%
2018	97.54%	1.11%	98.65%
2019	96.03%	2.44%	98.47%
2020	96.37%	3.09%	99.46%
2021	97.34%	2.75%	100.09%
2022	97.64%	2.34%	99.98%
2023	97.46%	2.38%	99.84%

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

Fiscal Year	Property Tax Revenue	Percent Change
2015	15,832,712	3.43%
2016	16,429,690	3.77%
2017	18,231,936	10.97%
2018	19,341,916	6.09%
2019	19,498,262	0.81%
2020	21,440,000	9.96%
2021	21,658,758	1.02%
2022	21,857,850	0.92%
2023	21,857,850	0.00%

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	1,007	1,299,056	7.36%
2020	1,342	1,025	1,258,344	-3.13%
2021	1,365	990	1,427,898	13.47%
2022	1,066	990	1,293,000	-9.45%
2023	1,362	990	1,714,000	32.56%

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	1,342.00	1,114.89	1.092	1,217.46	n/a	\$2,184,821	-3.4%
2023	1,367.40	1,114.89	1.093	1,218.58	n/a	\$2,201,899	0.8%

REVENUE BY OBJECT

ALL FUNDS		2019	2020	2021	2022	2023	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	Current Taxes	\$ 17,471,772	\$ 19,194,186	\$ 19,426,025	\$ 19,981,000	\$ 20,468,000	\$ 487,000	2%
5112	Delinquent Taxes	551,487	871,008	629,827	554,000	574,000	20,000	4%
School District Trust Fund								
5113	(Sales Tax)	1,299,056	1,349,488	1,427,898	1,409,000	1,400,000	(9,000)	-1%
5114	Financial Institution Tax	16,154	12,136	8,502	15,000	15,000	-	0%
5115	M & M Surcharge	1,475,606	1,707,396	1,602,430	1,641,000	1,655,000	14,000	1%
5116	In Lieu Of Tax	-	-	-	-	-	-	0%
5122	Summer School Tuition (K-12)	31,204	-	8,439	25,000	-	(25,000)	-100%
5131	Transportation Fees	718	375	-	500	-	(500)	-100%
5141	Interest Income	132,131	115,109	44,800	40,952	25,450	(15,502)	-38%
5143	Premium on Bonds Sold	474,877	-	3,299,011	-	-	-	0%
Food Service - Sales to								
5151	Students	200,960	177,460	6,515	3,165	210,000	206,835	6535%
5161	Food Service - Sales to Adults	9,378	6,585	608	1,510	5,000	3,490	231%
5165	Food Service - Non-Program	15,251	12,963	801	105	15,000	14,895	14186%
5174	Enterprise Activities	1,363	617	-	-	-	-	0%
5179	Student Activity Revenue	167,306	161,150	50,141	130,000	100,000	(30,000)	-23%
5181	Child Care Fees - Patrons	251,785	217,618	19,143	300,000	275,000	(25,000)	-8%
5182	Preschool Tuition	580,790	473,658	7,497	642,000	575,000	(67,000)	-10%
5191	Rentals	12,850	1,095	-	-	5,000	5,000	
5192	Gifts & Donations	1,526	10,166	6,730	60,685	-	(60,685)	-100%
5195	Prior Period Adjustment	-	3,586	<u>40,389</u>	<u>500</u>	-	<u>(500)</u>	-100%
5198	Miscellaneous Local Revenue	<u>21,125</u>	<u>49,168</u>	<u>135,431</u>	<u>56,961</u>	<u>36,500</u>	<u>(20,461)</u>	-36%
Subtotal - Local Revenue		\$ 22,715,340	\$ 24,363,764	\$ 26,714,186	\$ 24,861,378	\$ 25,358,950	\$ 497,572	2%
5211	Fines and Fees	\$ 10,493	\$ 20,874	\$ 10,922	\$ 5,971	\$ 12,000	\$ 6,029	101%
State Assessed Railroad &								
5221	Utility Taxes	<u>276,660</u>	<u>320,584</u>	<u>322,315</u>	<u>335,476</u>	<u>331,000.00</u>	<u>(4,476)</u>	-1%
Subtotal - County Revenue		\$ 287,154	\$ 341,459	\$ 333,237	\$ 341,447	\$ 343,000	1,553	0%
5311	Basic Formula - State Monies	\$ 1,161,065	\$ 1,848,317	\$ 1,741,663	\$ 1,833,082	\$ 1,657,399	\$ (175,683)	-10%
5312	Transportation	50,858	46,998	48,430	45,000	45,000	-	0%
Basic Formula - Classroom								
5319	Trust Fund	520,063	429,636	561,564	573,000	578,649	5,649	1%
Educational & Screening								
5324	Program (PAT)	14,720	16,690	16,483	20,000	20,000	-	0%
5332	Career Education	3,249	-	5,533	13,836	5,000	(8,836)	-64%
5333	Food Service	4,645	5,239	5,342	5,000	5,000	-	0%
5369	Public Placement/Excess Cost	3,194	3,136	-	7,306	3,000	(4,306)	-59%
5397	Other State Revenue	<u>29,037</u>	<u>27,818</u>	<u>6,106</u>	<u>27,622</u>	<u>24,500</u>	<u>(3,122)</u>	-11%
Subtotal - State Revenue		\$ 1,786,832	\$ 2,377,835	\$ 2,385,122	\$ 2,524,846	\$ 2,338,548	(186,298)	-7%

		2019	2020	2021	2022	2023	Increase/ (Decrease)	Percent Change
		Actuals	Actuals	Actuals	Budget	Budget		
5412	Medicaid	\$ 22,293	\$ 19,301	\$ 22,240	\$ 13,346	\$ 25,000	\$ 11,654	87%
5422	ARP - ESSER III	-	-	-	884,548	-	(884,548)	-100%
5423	CRRSA - ESSER II	-	-	-	548,026	-	(548,026)	-100%
5424	CARES - ESSER	-	25,140	108,076	-	-	-	0%
5425	CARES - GEER	0.00	-	7,859	-	-	-	0%
5427	Perkins Basic Grant, Career Education	2,799.60	2,856	3,090	2,889	-	(2,889)	-100%
5437	IDEA Grants	23,493.00	-	-	-	22,000	22,000	
5438	Collaborative Work Initiative Grant	-	-	-	-	-	-	0%
5445	School Lunch Program	227,213.18	165,708	160,033	225,000	225,000	-	0%
5446	School Brkfast Program	114,980.42	91,241	80,262	115,000	115,000	-	0%
5448	After-School Snack Program	5,643.61	3,792	183	3,500	5,000	1,500	43%
5451	Title I, ESEA	<u>126,311.12</u>	<u>184,669</u>	<u>163,252</u>	<u>187,133</u>	<u>159,000</u>	<u>(28,133)</u>	-15%
5461	Title IV-Safe/Drug-Free	14,812.59	12,880	12,786	10,072	13,004	2,932	29%
5465	Title II, ESEA	30,395.03	40,284	40,980	19,899	25,000	5,101	26%
5473	CARES - School Lunch Program	0.00	21,886	20,740	-	-	-	0%
5474	CARES - School Breakfast Program	0.00	13,836	13,099	-	-	-	0%
5483	Head Start	108,078.02	97,036	4,930	81,086	75,000	(6,086)	-8%
5497	Other Federal Revenue	<u>238,962.66</u>	<u>178,074</u>	<u>182,730</u>	<u>87,551</u>	<u>90,000</u>	<u>2,449</u>	3%
	Subtotal - Federal Revenue	\$ 914,982	\$ 856,702	\$ 820,259	\$ 2,178,050	\$ 754,004	(1,424,046)	-65%
5611	Sale of Bonds	\$ -	\$ -	\$ 29,969,367	\$ -	\$ -	\$ -	0%
5631	Net Insurance Recovery	1,000.00	-	140,667	-	-	-	0%
5651	Sale of Other Property	<u>4,958.00</u>	<u>167</u>	<u>136,669</u>	<u>1,000</u>	=	<u>(1,000)</u>	-100%
5811	Tuition From Other LEAs - Regular Term	\$ 143,876	\$ 18,913	\$ -	\$ -	\$ -	\$ -	0%
5812	Tuition From Other LEAs - Summer School	-	-	-	-	-	-	0%
5841	Transportation From Other LEAs	36,004	31,363	(2,489)	60,000	30,000	(30,000)	-50%
	Subtotal - Revenue from Other LEA's	\$ 179,880	\$ 50,276	\$ (2,489)	\$ 60,000	\$ 30,000	(30,000)	-50%
	TOTAL	\$ 32,650,146	\$ 27,990,203	\$ 61,073,170	\$ 29,966,721	\$ 28,824,502	(1,142,219)	-4%

GENERAL FUND		2019	2020	2021	2022	2023	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	Current Taxes	\$ 13,379,761	\$ 14,365,850	\$ 14,540,389	\$ 14,712,000	\$ 15,157,000	\$ 445,000	3%
5112	Delinquent Taxes	422,323	651,905	471,721	408,000	425,000	17,000	4%
5114	Financial Institution Tax	16,154	12,136	8,502	15,000	15,000	-	0%
5115	M & M Surcharge	1,475,606	1,707,396	1,602,430	1,641,000	1,655,000	14,000	1%
5122	Summer School Tuition (K-12)	31,204	-	8,439	25,000	-	(25,000)	-100%
5131	Transportation Fees	718	375	-	500	-	(500)	-100%
5141	Interest Income	74,336	61,157	10,818	20,785	10,000	(10,785)	-52%
5151	Food Service - Sales to Students	200,960	177,460	6,515	3,165	210,000	206,835	6535%
5161	Food Service - Sales to Adults	9,378	6,585	608	1,510	5,000	3,490	231%
5165	Food Service - Non-Program	15,251	12,963	801	105	15,000	14,895	14186%
5174	Enterprise Activities	1,363	617	-	-	-	-	0%
5179	Student Activity Revenue	167,306	161,150	50,141	130,000	100,000	(30,000)	-23%
5181	Child Care Fees - Patrons	251,785	217,618	19,143	300,000	275,000	(25,000)	-8%
5191	Rentals	12,850	1,095	-	-	5,000	5,000	
5192	Gifts & Donations	1,526	10,166	6,730	60,685	-	(60,685)	-100%
5195	Prior Period Adjustment	-	2,773	36,287	-	-	-	0%
5198	Miscellaneous Local Revenue	<u>21,125</u>	<u>49,168</u>	<u>135,431</u>	<u>56,961</u>	<u>36,500</u>	<u>(20,461)</u>	-36%
	Subtotal - Local Revenue	\$ 16,081,648	\$ 17,438,414	\$ 16,897,955	\$ 17,374,711	\$ 17,908,500	\$ 533,789	3%
	State Assessed Railroad &							
5221	Utility Taxes	<u>\$ 176,351</u>	<u>\$ 200,686</u>	<u>\$ 208,608</u>	<u>\$ 208,000</u>	<u>\$ 208,000</u>	\$ -	0%
	Subtotal - County Revenue	\$ 176,351	\$ 200,686	\$ 208,608	\$ 208,000	\$ 208,000	-	0%
5312	Transportation	50,858	\$ 46,998	\$ 48,430	\$ 45,000	\$ 45,000	\$ -	0%
	Basic Formula - Classroom Trust							
5319	Fund	520,063	388,634	561,564	573,000	578,649	5,649	1%
	Educational & Screening							
5324	Program (PAT)	14,720	16,690	16,483	20,000	20,000	-	0%
5333	Food Service	4,645	5,239	5,342	5,000	5,000	-	0%
5369	Public Placement/Excess Cost	3,194	3,136	-	7,306	3,000	(4,306)	-59%
5397	Other State Revenue	<u>14,094</u>	<u>13,659</u>	<u>3,375</u>	<u>22,275</u>	<u>12,000</u>	<u>(10,275)</u>	-46%
	Subtotal - State Revenue	\$ 607,575	\$ 474,356	\$ 635,194	\$ 672,581	\$ 663,649	(8,932)	-1%

	2019	2020	2021	2022	2023	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5412 Medicaid	\$ 22,293	\$ 19,301	\$ 22,240	\$ 13,346	\$ 25,000	\$ 11,654	87%
5422 ARP -ESSER III	0.00	-	-	884,548	-	(884,548)	-100%
5423 CRRSA - ESSER II	0.00	-	-	527,685	-	(527,685)	-100%
5424 CARES - ESSER	0.00	25,140	108,076	-	-	-	0%
5425 CARES Transportation Grant Perkins Basic Grant, Career	0.00	-	7,859	-	-	-	0%
5427 Education	2,800	2,856	3,090	2,889	-	(2,889)	-100%
5428 CARES K-12 Support CRF	0.00	-	117,362	-	-	-	0%
5437 IDEA Grants	-	-	-	-	-	-	0%
5445 School Lunch Program	227,213	165,708	160,033	225,000	225,000	-	0%
5446 School Brkfast Program	114,980	91,241	80,262	115,000	115,000	-	0%
5448 After-School Snack Program	5,644	3,792	183	3,500	5,000	1,500	43%
5481 Dept. of Food Service Programs	-	-	-	-	-	-	0%
5483 Head Start	-	-	-	6,086	-	(6,086)	-100%
5497 Other Federal Revenue	=	=	=	=	=	-	<u>0%</u>
Subtotal - Federal Revenue	\$ 372,930	\$ 308,037	\$ 499,104	\$ 1,778,054	\$ 370,000	(1,408,054)	-79%
5651 Sale of Other Property	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100%
Subtotal - Non-Current Revenue	\$ -	\$ -	\$ -	\$ 1,000	\$ -	(1,000)	-100%
5841 Transportation From Other LEAs	\$ 36,004	\$ 31,363	\$ 2,489	\$ 60,000	\$ 30,000	\$ (30,000)	-50%
Subtotal - Revenue from Other LEA's	\$ 36,004	\$ 31,363	\$ 2,489	\$ 60,000	\$ 30,000	(30,000)	-50%

		2019	2020	2021	2022	2023	Increase/	Percent
TEACHERS FUND		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
School District Trust Fund (Sales								
5113	Tax)	\$ 1,299,056	\$ 1,349,488	\$ 1,427,898	\$ 1,409,000	\$ 1,400,000	\$ (9,000)	-1%
5141	Interest Income	244	582	757	674	300	(374)	-55%
5181	Child Care Fees - Patrons	-	-	-	-	-	-	0%
5182	Preschool Tuition	580,790	473,658	7,497	642,000	575,000	(67,000)	-10%
5195	Prior Period Adjustment	-	<u>813</u>	<u>1,872</u>	<u>500</u>	-	<u>(500)</u>	-100%
	Subtotal - Local Revenue	\$ 1,880,090	\$ 1,824,541	\$ 1,438,024	\$ 2,052,174	\$ 1,975,300	(76,874)	-4%
5211	Fines and Fees	<u>10,493</u>	<u>20,874</u>	<u>10,922</u>	<u>5,971</u>	<u>12,000</u>	\$ 6,029	101%
	Subtotal - County Revenue	\$ 10,493	\$ 20,874	\$ 10,922	\$ 5,971	\$ 12,000	6,029	101%
5311	Basic Formula - State Monies Educational & Screening	1,161,065	1,848,317	1,741,663	1,833,082	1,657,399	\$ (175,683)	-10%
5324	Program (PAT)	-	-	-	-	-	-	0%
5332	Career Education	3,249	-	5,533	13,836	5,000	(8,836)	-64%
5397	Other State Revenue	<u>14,943</u>	<u>14,160</u>	<u>2,731</u>	<u>5,347</u>	<u>12,500</u>	<u>7,153</u>	134%
5437	IDEA Grants	\$ 23,493	\$ -	\$ -	\$ -	\$ 22,000	\$ 22,000	
5451	Title I, ESEA	126,311	184,669	163,252	187,133	159,000	(28,133)	-15%
5461	Title IV-Safe/Drug-Free	14,813	12,880	12,786	10,072	13,004	2,932	29%
5465	Title II, ESEA	30,395	40,284	40,980	19,899	25,000	5,101	26%
5483	Head Start	<u>108,078</u>	<u>97,036</u>	<u>4,930</u>	<u>75,000</u>	<u>75,000</u>	=	0%
	Subtotal - Federal Revenue	\$ 303,090	\$ 334,869	\$ 221,948	\$ 292,104	\$ 294,004	1,900	1%
Tuition From Other LEAs -								
5811	Regular Term	143,876	\$ 18,913	\$ -	\$ -	\$ -	\$ -	0%
	Subtotal - Revenue from Other LEA's	\$ 143,876	\$ 18,913	\$ -	\$ -	\$ -	-	0%

DEBT SERVICE FUND		2019	2020	2021	2022	2023	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	Current Taxes	\$ 3,809,807	\$ 4,495,355	\$ 4,548,447	\$ 4,905,000	\$ 4,944,000	\$ 39,000	1%
5112	Delinquent Taxes	\$ 120,256	203,994	147,459	136,000	139,000	3,000	2%
5141	Interest Income	<u>\$ 56,307</u>	<u>52,832</u>	20,337	<u>614</u>	<u>5,000</u>	<u>4,386</u>	714%
5143	Premium on Bonds Sold	\$ 474,877	-	-	-	-	-	0%
	Subtotal - Local Revenue	\$ 4,461,247	\$ 4,752,181	\$ 4,716,244	\$ 5,041,614	\$ 5,088,000	46,386	1%
	State Assessed Railroad &							
5221	Utility Taxes	\$ 95,328	113,169	\$ 113,010	\$ 117,329	\$ 113,000	\$ (4,329)	-4%
	Subtotal - County Revenue	\$ 95,328	\$ 113,169	\$ 113,010	\$ 117,329	\$ 113,000	(4,329)	-4%
5497	Other Federal Revenue	\$ 238,963	\$ 178,074	\$ 176,062	\$ 87,551	\$ 90,000	\$ 2,449	3%
	Subtotal - Federal Revenue	\$ 238,963	\$ 178,074	\$ 176,062	\$ 87,551	\$ 90,000	2,449	3%
5692	Refunding Bonds	\$ 6,760,000	-	\$ 576,153	\$ -	\$ -	\$ -	0%
	Subtotal - Non-Current Revenue	\$ 6,760,000	\$ -	\$ 576,153	\$ -	\$ -	\$ -	0%

CAPITAL PROJECTS FUND		2019	2020	2021	2022	2023	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	Current Taxes	\$ 282,204	\$ 332,981	\$ 337,188	\$ 364,000	\$ 367,000	\$ 3,000	1%
5112	Delinquent Taxes	8,907.60	15,110	10,647	10,000	10,000	-	0%
5141	Interest Income	1,243.86	538	12,888	18,879	10,150	(8,729)	-46%
5143	Premium on Bonds Sold	=	=	<u>3,299,011</u>	=	=	=	0%
	Subtotal - Local Revenue	\$ 292,356	\$ 348,629	\$ 3,659,734	\$ 392,879	\$ 387,150	(5,729)	-1%
							-	
	State Assessed Railroad &							
5221	Utility Taxes	<u>\$ 4,982</u>	<u>\$ 6,729</u>	<u>\$ 698</u>	<u>\$ 10,147</u>	<u>10,000</u>	\$ (147)	-1%
	Subtotal - County Revenue	\$ 4,982	\$ 6,729	\$ 698	\$ 10,147	\$ 10,000	(147)	-1%
	Basic Formula - Classroom Trust							
5319	Fund	<u>\$ -</u>	<u>\$ 41,003</u>	\$ -	\$ -	\$ -	\$ -	0%
	Subtotal - State Revenue	\$ -	\$ 41,003	\$ -	\$ -	\$ -	-	0%
5423	CRRSA - ESSER II	-	-	-	\$ 20,341	-	\$ (20,341)	-100%
	Subtotal - Federal Revenue	\$ -	\$ -	\$ -	\$ 20,341	\$ -	(20,341)	-100%
5611	Sale of Bonds	\$ -	\$ -	\$ 29,969,367	\$ -	\$ -	\$ -	0%
5631	Net Insurance Recovery	1,000	-	-	-	-	-	0%
5651	Sale of Other Property	<u>4,958</u>	<u>167</u>	<u>\$136,668.75</u>	=	-	-	0%
	Subtotal - Non-Current Revenue	\$ 5,958	\$ 167	\$ 30,106,035	\$ -	\$ -	=	0%
	TOTAL	\$ 303,295	\$ 396,527	\$ 33,766,467	\$ 423,367	\$ 397,150	(5,876)	-1%

EXPENDITURES

EXPENDITURES BY FUNCTION

ALL FUNDS		2019	2020	2021	2022	2023	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
1111	Elementary	\$ 4,179,177	\$ 4,502,009	\$ 5,682,119	\$ 5,856,125	\$ 5,815,653	\$ (40,472)	-0.7%
1131	Middle School	1,046,831	1,088,503	1,318,653	1,520,060	1,646,575	126,516	8.3%
1151	High School	2,698,300	2,387,442	2,609,625	2,815,373	2,836,843	21,471	0.8%
1191	Summer School	63,933	72,142	116,635	92,428	115,858	23,430	25.3%
1193	Alternative Program Instruction	8,481	442,707	470,881	514,014	528,116	14,102	2.7%
1195	Virtual Instruction	-	-	70,000	156,778	-	(156,778)	-100.0%
1211	Gifted and Talented	200,691	203,225	210,782	278,741	260,815	(17,925)	-6.4%
1221	Special Ed. & Related Services	14,679	327	-	40,500	40,500	-	0.0%
1251	Supplemental Instruction Institutions For Neglected	577,312	587,095	728,200	842,815	859,174	16,359	1.9%
1254	Students	-	13,939	11,579	22,054	18,000	(4,054)	-18.4%
1271	Bilingual	117,472	119,468	135,324	150,217	165,095	14,878	9.9%
1321	Career Education Technology and Engineering	2,856	99,510	103,698	108,209	111,601	3,392	3.1%
1371	Education	-	-	-	-	98,436	98,436	
1411	Student Activities	263,679	191,392	113,838	59,915	101,679	41,764	69.7%
1421	Student Athletics	194,190	202,774	160,224	234,802	237,804	3,003	1.3%
1911	Tuition to Other District	-	5,748	914	100,000	57,500	(42,500)	-42.5%
1931	Tuition for Special Education	35,318	30,601	14,884	25,000	25,000	-	0.0%
2113	Social Work Services	\$ 60,481	\$ 65,672	\$ 53,297	\$ 116,633	\$ 128,369	\$ 75,072	64.4%
2114	Pupil Accounting Services	44,925	65,753	79,807	81,957	91,742	11,935	14.6%
2122	Guidance Services	621,473	587,328	616,081	730,508	793,805	177,724	24.3%
2123	Appraisal Services	145,905	140,091	147,547	183,248	169,448	21,900	12.0%
2134	Nursing Services	195,078	198,758	242,629	276,927	338,792	96,163	34.7%
2211	Improvement of Instruction Services	1,734	1,505	496	800	-	(496)	-62.0%
2212	Instruction & Curriculum Services	140,505	52,858	127,836	274,237	150,997	23,161	8.4%
2213	Instructional Staff Training Services	169,754	140,930	132,958	638,441	454,593	321,635	50.4%
2214	Professional Development	10,879	15,029	-	500	500	500	100.0%
2222	School Library Services	226,535	231,056	288,246	310,722	323,479	35,233	11.3%
2291	Other Support Services - Instruction	89,521	91,086	95,658	68,000	35,605	(60,053)	-88.3%
2311	Board of Education Office of Superintendent	139,795	143,328	175,977	193,075	266,575	90,598	46.9%
2321	Services Office of Asst. Superintendent	394,847	382,290	368,327	372,608	391,674	23,347	6.3%
2325	Services Administrative Technology	178,163	182,262	185,754	210,690	450,014	264,260	125.4%
2331	Services	69,072	115,027	173,373	187,392	249,074	75,701	40.4%

2411 Office of Principal Services 1,392,560 1,498,861 1,505,739 1,859,873 1,563,280 57,542 3.1%

	2019	2020	2021	2022	2023	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

2521	Fiscal Services	\$ 438,961	\$ 176,843	\$ 223,925	\$ 238,743	\$ 333,224	\$ 94,481	39.6%
2523	AR/AP Services	-	65,886	68,535.88	70,792	88,966	18,174	25.7%
2524	Payroll Services	-	77,716	86,067.74	67,848	73,492	5,643	8.3%
2525	Accounting Services	-	91,051	76,815.71	83,488	86,124	2,636	3.2%
2529	Other Fiscal Services	611	2,099	3,058	1,500	1,500	-	0.0%
2541	Operation of Plant Services	351,002	140,371	198,169	172,780	230,819	58,039	33.6%
2542	Care and Upkeep of Buildings Services	1,713,818	1,940,369	6,089,509	15,652,154	14,611,133	(1,041,021)	-6.7%
2543	Care and Upkeep of Grounds Services	246,848	300,592	326,440	375,226	304,160	(71,066)	-18.9%
2544	Care and Upkeep of Equipment Services	136,406	88,506	112,120	89,598	29,460	(60,138)	-67.1%
2545	Vehicle Servicing & Maintenance Services	6,881	26,951	9,094	19,892	16,000	(3,892)	-19.6%
2546	Security Services	37,642	49,007	26,269	82,982	60,762	(22,220)	-26.8%
2551	Contracted Transportation Services	84,652	52,049	21,909	171,430	63,000	(108,430)	-63.3%
2552	District Operated Transportation Services	389,027	383,766	261,002	451,337	568,860	117,523	26.0%
2555	Payments to Other District for Transportation	5,587	3,227	3,734	10,000	10,000	-	0.0%
2558	Non-Allowable Transportation Expense	-	-	7,001	150	150	-	0.0%
2561	Food Services	66,112	69,645	73,112	73,173	77,055	3,882	5.3%
2562	Food Preparation and Dispensing Services	592,660	599,109	410,157	720,373	775,937	55,563	7.7%
2621	Planning, Research, and Evaluation Services	-	0	0	-	-	0	0.0%
2633	Public Information Services	204,193	210,880	214,249	251,489	292,381	40,892	16.3%
2639	Information Services, Other	-	0	0	-	1,000	1,000	
2641	Staff Services	172,673	183,413	192,849	213,990	245,477	31,486	14.7%
3511	Early Childhood Programs	\$ 46,595	\$ 49,103	\$ 58,193	\$ 75,442	\$ 74,017	\$ (1,425)	-1.9%
3512	Early Childhood Instruction	779,592	806,369	185,585	317,841	588,241	270,400	85.1%
3611	Homeless - Disadvantaged Services	-	-	-	500	-	(500)	-100.0%
3711	Non-Public Schools Services	4,545	1,500	17,086	1,843	-	(1,843)	-100.0%
3812	Afterschool Program	162,833	162,602	100,365	214,950	201,950	(13,001)	-6.0%
3912	Parent Involvement	-	225	-	500	-	(500)	-100.0%
	Subtotal - Community Services	\$ 993,565	\$ 1,019,798	\$ 361,229	\$ 611,076	\$ 864,207	\$ 253,131	41.4%
4021	Land Acquisition & Development Svcs	-	-	-	-	-	-	0.0%
4031	Architecture and Engineering Svcs	-	100,774	1,037,718	-	-	-	0.0%
4051	Const. and Improvement Svcs	33,533	35,724	355,059	-	-	-	0.0%
	Subtotal - Construction Services	\$ 33,533	\$ 136,498	\$ 1,392,777	\$ -	\$ -	\$ -	0.0%

	2019	2020	2021	2022	2023	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111 Principal - Bond Indebtedness	\$ 11,009,981	\$ 3,425,000	\$ 5,130,000	\$ 2,470,000	\$ 2,954,313	\$ 484,313	19.6%
Principal - Lease Purchase							
5131 Agreements	240,000	250,000	2,125,000	-	-	-	0.0%
5211 Interest - Bond Indebtedness	1,717,406	990,938	1,350,128	1,729,454	1,699,311	(30,142)	-1.7%
5221 Interest - Short Term Loan	-	-	-	-	-	-	0.0%
Interest - Lease Purchase							
5231 Agreements	88,493	80,824	206,816	-	-	-	0.0%
5311 Fees - Bonded Indebtedness	134,967	5,382	5,445	5,000	-	(5,000)	-100.0%
5321 Fees - Short Term Loan	-	-	-	-	-	-	0.0%
Fees - Lease Purchase							
5331 Agreements	3,350	954	2,783	-	-	-	0.0%
Subtotal - Long & Short							
Term Debt	\$ 13,194,197	\$ 4,753,098	\$ 8,820,171	\$ 4,204,454	\$ 4,653,624	449,171	10.7%
TOTAL	\$ 32,762,875	\$ 24,838,098	\$ 35,457,295	\$ 42,600,415	\$ 42,294,073	(306,342)	-0.7%

GENERAL FUND

	2019	2020	2021	2022	2023	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
1111 Elementary	\$ 263,171	\$ 315,183	\$ 788,299	\$ 817,863	\$ 845,170	\$ 27,307	3.3%
1131 Middle School	171,191	87,212	154,568	313,855	338,988	25,134	8.0%
1151 High School	148,907	209,011	268,251	334,053	326,687	(7,366)	-2.2%
1191 Summer School	4,849	1,758	77,285	10,250	33,600	23,350	227.8%
1193 Alternative Program Instruction	8,481	7,116	10,345	22,075	21,875	(200)	-0.9%
1195 Virtual Instruction	-	-	70,000	156,778	-	(156,778)	-100.0%
1211 Gifted and Talented	4,374	3,979	3,553	6,327	7,552	1,225	19.4%
1221 Special Ed. & Related Services	13,059	-	-	28,000	28,000	-	0.0%
1251 Supplemental Instruction	137,082	148,386	121,119	136,808	67,080	(69,727)	-51.0%
Institutions For Neglected							
1254 Students	-	13,939	11,579	22,054	18,000	(4,054)	-18.4%
1271 Bilingual	-	600	-	5,608	12,478	6,870	122.5%
1321 Career Education	2,856	1,088	-	-	-	-	0.0%
1411 Student Activities	207,079	137,512	75,061	2,000	-	(2,000)	-100.0%
1421 Student Athletics	68,336	65,354	36,968	86,920	83,030	(3,890)	-4.5%
1911 Tuition to Other District	-	400	914	90,000	47,500	(42,500)	-47.2%
1941 Contracted Educational Services	-	-	-	-	5,000	5,000	
Subtotal - Instruction	\$ 1,029,387	\$ 991,538	\$ 1,617,941	\$ 2,032,590	\$ 1,834,961	\$ (197,630)	-9.7%

	2019	2020	2021	2022	2023	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
2113 Social Work Services	\$ 60,481	\$ 65,672	\$ 53,297	\$ 116,633	\$ 128,369	\$ 11,736	10.1%
2114 Pupil Accounting Services	44,925	65,753	79,807	81,957	91,742	9,785	11.9%
2122 Guidance Services	134,246	134,328	137,231	154,573	165,903	11,330	7.3%
2123 Appraisal Services	52,069	42,718	47,053	79,416	62,357	(17,059)	-21.5%
2124 Information Services	-	-	-	-	-	-	0.0%
2134 Nursing Services	194,362	198,758	242,629	275,927	338,792	62,864	22.8%
Improvement of Instruction							
2211 Services	1,734	1,505	496	800	-	(800)	-100.0%
Instruction & Curriculum							
2212 Services	109,206	30,915	45,112	91,500	33,250	(58,250)	-63.7%
Instructional Staff Training							
2213 Services	158,136	128,943	119,358	588,647	400,978	(187,669)	-31.9%
2214 Professional Development	10,879	15,029	-	500	500	-	0.0%
2222 School Library Services	20,739	15,262	26,016	28,550	30,650	2,100	7.4%
2311 Board of Education	139,795	143,328	175,977	193,075	266,575	73,500	38.1%
Office of Superintendent							
2321 Services	160,914	132,737	118,072	136,277	148,426	12,149	8.9%
Office of Asst. Superintendent							
2325 Services	4,456	2,989	2,237	10,750	11,730	980	9.1%
Administrative Technology							
2331 Services	-	43,847	95,410	104,236	78,450	(25,786)	-24.7%
2411 Office of Principal Services	350,152	344,629	332,754	364,432	358,850	(5,582)	-1.5%
2521 Fiscal Services	369,889	105,662	143,572	155,587	247,540	91,953	59.1%
2523 AR/AP Services	-	65,886	68,536	70,792	88,966	18,174	25.7%
2524 Payroll Services	-	77,716	86,068	67,848	73,492	5,643	8.3%
2525 Accounting Services	-	91,051	76,816	83,488	86,124	2,636	3.2%
2529 Other Fiscal Services	611	2,099	3,058	1,500	1,500	-	0.0%
2541 Operation of Plant Services	351,002	140,371	198,169	172,780	230,819	58,039	33.6%
Care and Upkeep of Buildings							
2542 Services	1,479,185	1,594,032	1,923,038	2,028,582	2,160,059	131,477	6.5%
Care and Upkeep of Grounds							
2543 Services	246,300	288,517	302,811	370,226	299,160	(71,066)	-19.2%
Care and Upkeep of Equipment							
2544 Services	136,406	69,588	77,628	87,310	29,460	(57,850)	-66.3%
Vehicle Servicing &							
2545 Maintenance Services	6,881	8,596	8,894	19,892	16,000	(3,892)	-19.6%
2546 Security Services	37,642	49,007	26,269	82,982	60,762	(22,220)	-26.8%
Contracted Transportation							
2551 Services	84,652	52,049	21,909	171,430	63,000	(108,430)	-63.3%
District Operated Transportation							
2552 Services	389,027	382,313	261,002	451,337	568,860	117,523	26.0%
Payments to Other District for							
2555 Transportation	5,587	3,227	3,734	10,000	10,000	-	0.0%
Non-Allowable Transportation							
2558 Expense	-	-	7,001	150	150	-	0.0%
2561 Food Services	66,112	69,645	73,112	73,173	77,055	3,882	5.3%
Food Preparation and							
2562 Dispensing Services	592,660	584,938	403,565	720,373	775,937	55,563	7.7%
2633 Public Information Services	204,193	210,880	214,249	251,489	286,381	34,892	13.9%
2639 Information Services, Other	-	-	-	-	1,000	1,000	

2641	Staff Services	172,673	183,413	192,849	213,990	245,477	31,486	14.7%
2644	Non-Instructional Staff Training	12,927	9,606	4,770	162,524	27,810	(134,714)	-82.9%
2661	Data Processing Services	652,257	459,417	492,958	509,485	536,133	26,649	5.2%
	Subtotal - Support Services	\$ 6,250,094	\$ 5,814,424	\$ 6,065,455	\$ 7,932,210	\$ 8,002,258	\$ 70,048	0.9%

	2019	2020	2021	2022	2023	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

3511	Early Childhood Programs	\$ 46,595	\$ 49,103	\$ 58,193	\$ 75,442	\$ 74,017	\$ (1,425)	-1.9%
3512	Early Childhood Instruction Homeless - Disadvantaged	264,197	277,596	60,446	170,032	221,757	51,726	30.4%
3611	Services	-	-	-	500	-	(500)	-100.0%
3711	Non-Public Schools Services	4,545	1,500	\$17,086.35	1,843	-	(1,843)	-100.0%
3812	Afterschool Program	162,833	162,602	\$100,365	214,950	201,950	(13,001)	-6.0%
3912	Parent Involvement	=	<u>225</u>	=	<u>500</u>	=	<u>(500)</u>	-100.0%
	Subtotal - Community Services	\$ 478,170	\$ 491,025	\$ 236,090	\$ 463,267	\$ 497,724	\$ 34,457	7.4%
5221	Interest - Short Term Loan	-	-	-	-	-	-	0.0%
5321	Fees - Short Term Loan	=	=	=	=	=	=	0.0%
	Subtotal - Long & Short Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	TOTAL	\$ 7,757,650	\$ 7,296,987	\$ 7,919,486	\$ 10,428,068	\$ 10,334,942	\$ (93,125)	-0.9%

TEACHERS FUND

	2019	2020	2021	2022	2023	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

1111	Elementary	\$ 3,916,005	\$ 4,186,826	\$ 4,831,981	\$ 5,030,199	\$ 4,879,895	\$ (150,304)	-3.0%
1131	Middle School	875,640	1,001,291	1,164,085	1,176,268	1,299,019	122,751	10.4%
1151	High School	2,549,392	2,177,331	2,341,375	2,477,903	2,449,452	(28,451)	-1.1%
1191	Summer School	59,083	70,384	39,351	82,178	82,258	80	0.1%
1193	Alternative Education	-	435,591	460,536	491,939	506,241	14,302	2.9%
1211	Gifted and Talented	196,318	199,245	207,229	272,414	253,263	(19,150)	-7.0%
1221	Special Ed. & Related Services	1,620	327	-	12,500	12,500	-	0.0%
1251	Supplemental Instruction	440,230	438,709	607,081	706,007	792,094	86,086	12.2%
1271	Bilingual	117,472	118,868	135,324	144,609	152,617	8,008	5.5%
1321	Career Education Technology and Engineering	-	98,422	103,698	108,209	111,601	3,392	3.1%
1371	Education	-	-	-	-	70,736		
1411	Student Activities	56,600	53,880	38,777	57,915	101,679	43,764	75.6%
1421	Student Athletics	124,035	135,190	123,256	147,882	152,774	4,893	3.3%
1911	Tuition to Other District	-	5,348	-	10,000	10,000	-	0.0%
1931	Tuition for Special Education	35,318	30,601	14,884	25,000	25,000	-	0.0%
	Subtotal - Instruction	\$ 8,371,714	\$ 8,952,014	\$ 10,067,576	\$ 10,743,024	\$ 10,899,131	\$ 156,107	1.5%

	2019	2020	2021	2022	2023	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
2122 Guidance Services	\$ 487,227	\$ 453,000	\$ 478,851	\$ 575,934	\$ 627,902	51,968	9.0%
2123 Appraisal Services	93,836	97,373	100,494	103,832	107,091	3,259	3.1%
Instruction & Curriculum							
2212 Services	31,299	21,943	82,724	182,737	117,747	(64,990)	-35.6%
Instructional Staff Training							
2213 Services	11,618	11,987	13,600	49,794	53,615	3,821	7.7%
2222 School Library Services	205,796	215,794	262,230	282,172	292,829	10,657	3.8%
Other Support Services -							
2291 Instruction	89,521	91,086	95,658	68,000	35,605	(32,395)	-47.6%
Office of Superintendent							
2321 Services	233,933	249,553	250,255	236,332	243,248	6,916	2.9%
Office of Asst. Superintendent							
2325 Services	173,707	178,756	183,517	199,940	438,284	238,344	119.2%
Administrative Technology							
2331 Services	69,072	71,180	77,963	83,156	170,624	87,468	105.2%
2411 Office of Principal Services	1,042,409	1,154,232	1,172,984	1,495,441	1,204,430	(291,011)	-19.5%
2521 Fiscal Services	69,072	71,181	80,353	83,156	85,684	2,528	3.0%
Care and Upkeep of Buildings							
2542 Services	-	-	-	1,686	-	(1,686)	-100.0%
Planning, Research, and							
2621 Evaluation Services	-	-	-	-	-	-	0.0%
2661 Data Processing Services	-	-	-	-	-	-	0.0%
Subtotal - Support Services	\$ 2,507,491	\$ 2,616,085	\$ 2,798,628	\$ 3,362,180	\$ 3,377,059	\$ 14,879	0.4%
3512 Early Childhood Instruction	515,396	528,772	125,139	147,809	366,483	218,674	147.9%
Subtotal - Community Services	\$ 515,396	\$ 528,772	\$ 125,139	\$ 147,809	\$ 366,483	\$ 218,674	147.9%
TOTAL	\$ 11,394,601	\$ 12,096,871	\$ 12,991,344	\$ 14,253,012	\$ 14,642,673	\$ 389,660	2.7%

DEBT SERVICE FUND

	2019	2020	2021	2022	2023	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111 Principal - Bond Indebtedness	\$ 11,009,981	\$ 3,425,000	\$ 5,130,000	\$ 2,470,000	\$ 2,954,313	\$ 484,313	19.6%
5211 Interest - Bond Indebtedness	1,717,406	990,938	\$1,350,128	1,729,454	1,699,311	(30,142)	-1.7%
5311 Fees - Bonded Indebtedness	134,967	5,382	\$5,445	5,000	-	(5,000)	-100.0%
Subtotal - Long & Short Term Debt	\$ 12,862,354	\$ 4,421,320	\$ 6,485,573	\$ 4,204,454	\$ 4,653,624	\$ 449,171	10.7%
TOTAL	<u>\$ 12,862,354</u>	<u>\$ 4,421,320</u>	<u>\$ 6,485,573</u>	<u>\$ 4,204,454</u>	<u>\$ 4,653,624</u>	\$ 449,171	10.7%

CAPITAL PROJECTS FUND

	2019	2020	2021	2022	2023	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
1111 Elementary	\$ -	\$ -	\$ 61,839	\$ 8,063	\$ 90,588	\$ 82,525	1023.5%
1131 Middle School	-	-	-	29,937	8,568	(21,369)	-71.4%
1151 High School	-	<u>1,099</u>	-	<u>3,416</u>	<u>60,704</u>	<u>57,288</u>	1677.0%
Technology and Engineering							
1371 Education	-	-	-	-	27,700	27,700	
1421 Student Athletics	1,819	2,229	-	-	2,000	2,000	
Subtotal - Instruction	\$ 1,819	\$ 3,328	\$ 61,839	\$ 41,416	\$ 189,560	\$ 148,144	357.7%
2134 Nursing Services	716	-	-	1,000	-	(1,000)	-100.0%
Office of Asst. Superintendent							
2325 Services	-	517	-	-	-	-	0.0%
2541 Operation of Plant Services	-	-	-	-	-	-	0.0%
Care and Upkeep of Buildings							
2542 Services	234,634	346,338	4,166,471	13,621,886	12,451,074	(1,170,812)	-8.6%
Care and Upkeep of Grounds							
2543 Services	548	12,076	23,629	5,000	5,000	-	0.0%
Care and Upkeep of Equipment							
2544 Services	-	18,918	34,492	2,288	-	(2,288)	-100.0%
Vehicle Servicing &							
2545 Maintenance Services	-	18,355	200	-	-	-	0.0%
District Operated Transportation							
2552 Services	-	1,453	-	-	-	-	0.0%
Food Preparation and							
2562 Dispensing Services	-	14,171	6,592	-	-	-	0.0%
2633 Public Information Services	-	-	-	-	6,000	6,000	
2661 Data Processing Services	145,178	139,487	40,294	43,292	11,200	(32,092)	-74.1%
Subtotal - Support Services	\$ 381,076	\$ 551,315	\$ 4,271,678	\$ 13,673,465	\$ 12,473,274	(1,200,191)	-8.8%
Land Acquisition &							
4021 Development Svcs	-	-	-	-	-	-	0.0%
Architecture and Engineering							
4031 Svcs	-	100,774	1,037,718	-	-	-	0.0%
4051 Const. and Improvement Svcs	33,533	35,724	355,059	-	-	-	0.0%
Subtotal - Construction Services	\$ 33,533	\$ 136,498	\$ 1,392,777	\$ -	\$ -	-	0.0%
Principal - Lease Purchase							
5131 Agreements	240,000	250,000	2,125,000	-	-	-	0.0%
Interest - Lease Purchase							
5231 Agreements	88,493	80,824	206,816	-	-	-	0.0%
Fees - Lease Purchase							
5331 Agreements	3,350	954	2,783	-	-	-	0.0%
Subtotal - Long & Short Term Debt	\$ 331,843	\$ 331,778	\$ 2,334,599	\$ -	\$ -	-	0.0%
TOTAL	<u>\$ 748,270</u>	<u>\$ 1,022,920</u>	<u>\$ 8,060,893</u>	<u>\$ 13,714,881</u>	<u>\$ 12,662,834</u>	<u>\$ 5,653,989</u>	41.2%

EXPENDITURES BY FUNCTION

ALL FUNDS		2019	2020	2021	2022	2023	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6311	Instructional Services	\$ 349,616	\$ 336,735	\$ 106,785	\$ 157,500	\$ 108,500	\$ (49,000)	-31%
6312	Program Improvement Services	20,246	33,824	28,545	127,000	165,500	38,500	30%
6313	Pupil Services	5,069	3,770	1,753	5,000	10,000	5,000	100%
6314	Staff Services	2,914	2,769	1,028	8,744	16,725	7,981	91%
6315	Audit Services	14,700	15,000	15,652	17,000	18,000	1,000	6%
6316	Technology Related Services	10,636	3,000	3,145	8,000	9,000	1,000	13%
6317	Legal Services	11,755	10,150	14,631	20,000	-	(20,000)	-100%
6318	Election Services	5,580	9,211	10,064	13,100	14,400	1,300	10%
6319	Other Professional Services Certified/Non-Certified	287,520	306,968	449,589	644,737	606,118	(38,619)	-6%
6323	Substitutes	-	-	260,809	309,300	274,800	(34,500)	-11%
6331	Cleaning Services	38,836	2,754	3,354	4,810	5,000	190	4%
6332	Repairs & Maintenance	205,527	120,384	180,183	259,832	156,485	(103,347)	-40%
6333	Rental - Land & Building	-	-	30,027	74,078	75,000	922	1%
6334	Rental - Equipment	131,707	135,368	68,174	168,500	167,656	(844)	-1%
6335	Water & Sewer	89,014	77,491	65,274	83,500	82,500	(1,000)	-1%
6336	Trash Removal	43,191	33,148	20,519	39,000	39,000	-	0%
6337	Technology Repairs & Maintenance	3,195	36,101	46,501	45,600	47,000	1,400	3%
6338	Rental - Technology	2,616	-	-	-	-	-	0%
6339	Other Property Services Contracted Pupil	14,701	-	-	-	-	-	0%
6341	Transportation Other Non-Route	81,202	51,136	19,944	80,000	60,000	(20,000)	-25%
6342	Transportation	9,038	4,140	5,699	101,430	13,000	(88,430)	-87%
6343	Travel	113,543	58,258	621	113,958	150,630	36,672	32%
6344	Retreat	741	-	-	-	-	-	0%
6351	Property Insurance	78,814	88,580	94,133	112,694	94,500	(18,194)	-16%
6352	Liability Insurance	78,815	89,160	85,468	96,070	105,320	9,250	10%
6353	Fidelity Bond Premiums Transportation Vehicle	92	80	80	100	100	-	0%
6355	Insurance	3,775	-	-	-	-	-	0%
6356	Athletic Accident Insurance	9,608	-	-	-	-	-	0%
6359	Judgments & Settlements	4,551	317	-	2,000	2,000	-	0%
6361	Communication	-	80,145	108,291	96,820	101,825	5,005	5%
6362	Advertising	-	-	-	1,500	1,500	-	0%

ALL FUNDS

	2019	2020	2021	2022	2023	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6363 Printing and Binding	3,393	1,225	599	4,050	4,300	250	6%
6364 Telephone	125,624	100	-	-	-	-	0%
6366 Mailing Services	-	-	-	-	-	-	0%
6371 Dues And Memberships	204,229	38,722	34,298	45,430	45,799	369	1%
6372 Athletic League Fees	215	6,189	250	-	650	650	
6373 Athletic Playoff Fees	3,139	5,060	127	-	8,400	8,400	
6374 Athletic Tournament Fees	10,755	6,995	6,584	-	13,000	13,000	
6391 Other Purchased Services	55,387	59,610	49,840	167,388	229,835	62,446	37%
6392 Other Services	2,365	-	-	-	-	-	0%
6393 Contracted Labor Services	2,448	199	284	-	-	-	0%
6398 Other Expenses	<u>125,678</u>	<u>9,695</u>	<u>40,238</u>	<u>151,059</u>	<u>161,580</u>	<u>10,521</u>	7%
Subtotal - Purchased Services	\$ 2,150,233	\$ 1,626,285	\$ 1,752,488	\$ 2,958,200	\$ 2,788,122	(170,078)	-6%
6411 General Supplies	\$ 639,678	\$ 761,704	\$ 1,142,624	\$ 886,043	\$ 747,065	\$ (138,978)	-16%
6412 Supplies - Technology Related	10,080	198,928	353,912	663,713	532,806	(130,907)	-20%
6413 Supplies	35,775	-	-	500	500	-	0%
6414 Meeting Supplies	96	-	-	-	-	-	0%
6415 Custodial Supplies	122,399	-	-	-	-	-	0%
6416 Miscellaneous Supplies	27,413	-	-	-	-	-	0%
6417 Athletic Apparel	12,577	4,721	-	-	-	-	0%
6419 Contingency (Supplies)	6,819	-	-	-	-	-	0%
6430 Professional Publications	64,880	-	-	-	980	980	
6431 Textbooks	47,716	54,254	104,719	83,807	115,787	31,981	38%
6441 Library Books	15,304	10,670	20,703	22,350	23,150	800	4%
6451 Resource Materials	3,925	4,446	4,599	5,200	5,600	400	8%
6471 Food Supplies	274,746	230,802	111,572	318,000	322,000	4,000	1%
6481 Electric	345,579	265,872	301,575	324,500	359,000	34,500	11%
6482 Heating	-	30,097	61,272	59,500	76,200	16,700	28%
6486 Gasoline/Diesel	32,565	16,582	12,049	28,000	28,000	-	0%
6490 Sa-Expense	=	=	=	=	=	=	0%
6491 Other Supplies & Materials	994	535	553	1,000	3,000	2,000	200%
Subtotal - Supplies	\$ 1,693,739	\$ 1,578,611	\$ 2,113,578	\$ 2,392,612	\$ 2,214,088	\$ (178,524)	-7%

	2019	2020	2021	2022	2023	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6511 Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6521 Buildings	118,533	349,166	5,489,788	13,499,517	12,166,074	(1,333,443)	-10%
Improvements Other Than							
6531 Building	-	-	21,200	212,336	-	(212,336)	-100%
6541 Regular Equipment	294,748	183,034	134,173	130,657	298,000	167,343	128%
6543 Technology Equipment	3,147	147,586	102,133	84,708	186,760	102,052	120%
6551 Vehicles	-	18,355	200	-	-	-	0%
Subtotal - Capital Outlay	\$ 416,427	\$ 698,142	\$ 5,747,494	\$ 13,927,217	\$ 12,662,834	\$ (1,264,383)	-9%
Principal - General Obligation							
6611 Bonds	11,009,981	3,425,000	5,130,000	2,470,000	2,954,313	484,313	20%
Principal - Lease Purchase							
6613 Agreements	240,000	250,000	2,125,000	-	-	-	0%
Interest - General Obligation							
6621 Bonds	1,717,406	990,938	1,350,128	1,729,454	1,699,311	(30,142)	-2%
6622 Interest - Short Term Loans	-	-	-	-	-	-	0%
Interest - Lease Purchase							
6623 Agreements	88,493	80,824	206,816	-	-	-	0%
Fees - General Obligation							
6631 Bonds	134,967	5,382	5,445	5,000	-	(5,000)	-100%
6632 Fees - Short Term Loans	-	-	-	-	-	-	0%
Fees - Lease Purchase							
6633 Agreements	<u>3,350</u>	<u>954</u>	<u>2,783</u>	=	=	=	0%
							0%
Subtotal - Short & Long							
Term Debt	\$ 13,194,197	\$ 4,753,098	\$ 8,820,171	\$ 4,204,454	\$ 4,653,624	\$ 449,171	11%
TOTAL	\$ 32,762,875	\$ 24,845,098	\$ 35,553,801	\$ 42,812,751	\$ 42,294,073	-\$518,678	-1%

GENERAL FUND

	2019	2020	2021	2022	2023	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
Certificated Administrator							
6112 Salaries	68,261	69,968	18,342	16,180	85,000	68,820	425%
6131 Supplemental Pay	2,402	2,156	19,232	185,714	-	(185,714)	-100%
Certificated Unused							
6141 Leave/Severance Pay	-	-	-	-	-	-	0%
6151 Classified Salaries	2,358,509	2,492,505	2,592,680	2,878,913	3,071,057	192,143	7%
6152 Instructional Aide Salaries	315,363	301,252	260,313	379,014	327,879	(51,135)	-13%
6161 Classified Salaries - Part-Time	288,655	297,420	201,554	353,326	382,983	29,657	8%
Classified Unused							
6171 Leave/Severance Pay	2,621	4,770	2,897	-	-	-	0%
6181 Overtime Pay	<u>135,001</u>	<u>93,756</u>	<u>41,490</u>	<u>105,887</u>	<u>105,887</u>	=	0%
Subtotal - Salaries	\$ 3,170,811	\$ 3,261,827	\$ 3,136,508	\$ 3,919,034	\$ 3,972,805	\$ 53,771	1%
Teacher Retirement	6,589	9,522	8,954	38,357	9,360	(28,997)	-76%
6221 Non-Teacher Retirement	234,100	243,783	243,473	296,314	330,288	33,974	11%
6231 OASDI	188,943	192,566	183,957	230,904	308,177	77,273	33%
6232 Medicare	44,566	45,415	43,401	57,751	57,166	(586)	-1%
6241 Employee Insurance	433,205	522,245	585,665	685,944	778,985	93,041	14%
Workers' Compensation							
6261 Insurance	99,355	81,041	87,559	88,000	90,000	2,000	2%
6271 Unemployment Compensation	<u>6,697</u>	<u>2,601</u>	<u>15,558</u>	<u>20,000</u>	<u>20,000</u>	=	0%
Subtotal - Benefits	\$ 1,013,456	\$ 1,097,173	\$ 1,168,567	\$ 1,417,271	\$ 1,593,977	\$ 176,706	12%
6311 Instructional Services	\$ 79,026	\$ 69,826	\$ 91,901	\$ 122,500	\$ 73,500	\$ (49,000)	-40%
6312 Program Improvement Services	20,246	33,824	28,545	127,000	165,500	38,500	30%
6313 Pupil Services	5,069	3,770	1,753	5,000	10,000	5,000	100%
6314 Staff Services	2,914	2,769	1,028	8,744	16,725	7,981	91%
6315 Audit Services	14,700	15,000	15,652	17,000	18,000	1,000	6%
6316 Technology Related Services	10,636	3,000	3,145	8,000	9,000	1,000	13%
6317 Legal Services	11,755	10,150	14,631	20,000	-	(20,000)	-100%
6318 Election Services	5,580	9,211	10,064	13,100	14,400	1,300	10%
6319 Other Professional Services	287,520	306,968	449,589	644,737	606,118	(38,619)	-6%
Certified/Non-Certified							
6323 Substitutes	-	-	43,631	85,250	75,750	(9,500)	-11%
6330 Roof Repairs	-	-	-	-	-	-	0%
6331 Cleaning Services	38,836	2,754	3,354	4,810	5,000	190	4%
6332 Repairs & Maintenance	205,527	120,384	180,183	259,832	156,485	(103,347)	-40%
6333 Rental - Land & Building	-	-	30,027	74,078	75,000	922	1%
6334 Rental - Equipment	131,707	135,368	68,174	168,500	167,656	(844)	-1%
6335 Water & Sewer	89,014	77,491	65,274	83,500	82,500	(1,000)	-1%
6336 Trash Removal	43,191	33,148	20,519	39,000	39,000	-	0%
Technology Repairs &							
6337 Maintenance	3,195	36,101	46,501	45,600	47,000	1,400	3%

GENERAL FUND

	2019	2020	2021	2022	2023	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6338 Rental - Technology	2,616	-	-	-	-	-	0%
6339 Other Property Services	14,701	-	-	-	-	-	0%
Contracted Pupil							
6341 Transportation	81,202	51,136	19,944	80,000	60,000	(20,000)	-25%
Other Non-Route							
6342 Transportation	9,038	4,140	5,699	101,430	13,000	(88,430)	-87%
6343 Travel	113,543	58,258	621	113,958	150,630	36,672	32%
6344 Retreat	741	-	-	-	-	-	0%
6351 Property Insurance	78,814	88,580	94,133	112,694	94,500	(18,194)	-16%
6352 Liability Insurance	78,815	89,160	85,468	96,070	105,320	9,250	10%
6353 Fidelity Bond Premiums	92	80	80	100	100	-	0%
Transportation Vehicle							
6355 Insurance	3,775	-	-	-	-	-	0%
6356 Athletic Accident Insurance	9,608	-	-	-	-	-	0%
6359 Judgments & Settlements	4,551	317	-	2,000	2,000	-	0%
6361 Communication	-	80,145	108,291	96,820	101,825	5,005	5%
6362 Advertising	-	-	-	1,500	1,500	-	0%
6363 Printing and Binding	3,393	1,225	599	4,050	4,300	250	6%
6364 Telephone	125,624	100	-	-	-	-	0%
6371 Dues And Memberships	204,229	38,722	34,298	45,430	45,799	369	1%
6372 Athletic League Fees	215	6,189	250	-	650	650	
6373 Athletic Playoff Fees	3,139	5,060	127	-	8,400	8,400	
6374 Athletic Tournament Fees	10,755	6,995	6,584	-	13,000	13,000	
6391 Other Purchased Services	55,387	59,610	49,840	167,388	229,835	62,446	37%
6392 Other Services	2,365	-	-	-	-	-	0%
6393 Contracted Labor Services	2,448	199	284	-	-	-	0%
6398 Other Expenses	125,678	9,695	37,850	151,059	161,580	10,521	7%
Subtotal - Purchased Services	\$ 1,879,644	\$ 1,359,376	\$ 1,518,037	\$ 2,699,150	\$ 2,554,072	\$ (145,078)	-5%

GENERAL FUND

	2019	2020	2021	2022	2023	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6411 General Supplies	\$ 639,678	\$ 761,704	\$ 1,142,624	\$ 886,043	\$ 747,065	\$ (138,978)	-16%
6412 Supplies - Technology Related	10,080	198,928	353,912	663,713	532,806	(130,907)	-20%
6413 Supplies	35,775	-	-	500	500	-	0%
6414 Meeting Supplies	96	-	-	-	-	-	0%
6415 Custodial Supplies	122,399	-	-	-	-	-	0%
6416 Miscellaneous Supplies	27,413	-	-	-	-	-	0%
6417 Athletic Apparel	12,577	4,721	-	-	-	-	0%
6419 Contingency (Supplies)	6,819	-	-	-	-	-	0%
6430 Professional Publications	64,880	-	-	-	980	980	
6431 Textbooks	47,716	54,254	104,719	83,807	115,787	31,981	38%
6441 Library Books	15,304	10,670	20,703	22,350	23,150	800	4%
6451 Resource Materials	3,925	4,446	4,599	5,200	5,600	400	8%
6471 Food Supplies	274,746	230,802	111,572	318,000	322,000	4,000	1%
6480 Heating	53,191	-	-	-	-	-	0%
6481 Electric	345,579	265,872	301,575	324,500	359,000	34,500	11%
6482 Heating	-	30,097	61,272	59,500	76,200	16,700	28%
6486 Gasoline/Diesel	32,565	16,582	12,049	28,000	28,000	-	0%
6491 Other Supplies & Materials	<u>994</u>	<u>535</u>	<u>553</u>	<u>1,000</u>	<u>3,000</u>	2,000	200%
Subtotal - Supplies	\$ 1,693,739	\$ 1,578,611	\$ 2,113,578	\$ 2,392,612	\$ 2,214,088	-\$178,524	-7%

TEACHERS FUND

	2019	2020	2021	2022	2023	Increase/	Percent	
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change	
6111	Certificated Salaries	6,902,619	7,319,368	7,966,283	8,344,765	8,582,166	237,402	3%
	Certificated Administrator							
6112	Salaries	1,373,771	1,474,603	1,504,309	1,788,674	1,830,834	42,160	2%
6121	Certificated Part-Time Salaries	-	-	-	-	-	-	0%
6122	Other Part-Time Salaries	173,010	72,844	33,134	61,761	63,618	1,857	3%
6131	Supplemental Pay	311,005	322,559	397,233	546,181	562,144	15,963	3%
	Certificated Unused							
6141	Leave/Severance Pay	13,009	-	-	-	-	-	0%
	Classified Unused							
6171	Leave/Severance Pay	-	2,565	16,954	-	-	-	0%
	Subtotal - Salaries	\$ 8,773,414	\$ 9,191,939	\$ 9,917,912	\$ 10,741,380	\$ 11,038,762	\$ 297,382	3%
6211	Teacher Retirement	1,383,829	1,475,785	1,594,728	1,759,077	1,795,096	36,019	2%
6221	Non-Teacher Retirement	1,682	1,648	995	12,061	16,241	4,181	35%
6231	OASDI	3,241	3,579	4,938	40,573	39,300	(1,273)	-3%
6232	Medicare	122,965	128,587	138,104	154,332	159,383	5,051	3%
6241	Employee Insurance	<u>838,881</u>	<u>1,028,424</u>	<u>1,158,318</u>	<u>1,286,539</u>	<u>1,359,839</u>	<u>73,300</u>	6%
								0%
	Subtotal - Benefits	\$ 2,350,597	\$ 2,638,023	\$ 2,897,083	\$ 3,252,582	\$ 3,369,860	117,278	4%
6311	Instructional Services	<u>270,590</u>	<u>266,910</u>	<u>14,884</u>	<u>35,000</u>	<u>35,000</u>	=	0%
	Certified/Non-Certified							
6323	Substitutes			217,178	224,050	199,050	(25,000)	-11%
6398	Other Expenses			2,389	-	-	-	0%
	Subtotal - Instructional Services	\$ 270,590	\$ 266,910	\$ 234,451	\$ 259,050	\$ 234,050	\$ (25,000)	-10%
	TOTAL	<u>\$ 11,394,601</u>	<u>\$ 12,096,871</u>	<u>\$ 13,049,446</u>	<u>\$ 14,253,012</u>	<u>\$ 14,642,673</u>	389,660	3%

DEBT SERVICE FUND

	2019	2020	2021	2022	2023	Increase/	Percent	
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change	
	Principal - General Obligation							
6611	Bonds	11,009,981	3,425,000	5,130,000	2,470,000	2,954,313	484,313	20%
	Interest - General Obligation							
6621	Bonds	1,717,406	990,938	1,350,128	1,729,454	1,699,311	(30,142)	-2%
	Fees - General Obligation							
6631	Bonds	<u>134,967</u>	<u>5,382</u>	<u>5,445</u>	<u>5,000</u>	=	<u>(5,000)</u>	-100%
	Subtotal - Short & Long Term Debt	<u>\$ 12,862,354</u>	<u>\$ 4,421,320</u>	<u>\$ 6,485,573</u>	<u>\$ 4,204,454</u>	<u>\$ 4,653,624</u>	<u>449,171</u>	11%
	TOTAL	\$ 12,862,354	\$ 4,421,320	\$ 6,485,573	\$ 4,204,454	\$ 4,653,624	\$ 449,171	11%

CAPITAL PROJECTS FUND

		2019	2020	2021	2022	2023	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6511	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6521	Buildings	118,533	349,166	5,489,788	13,499,517	12,166,074	(1,333,443)	-10%
	Improvements Other Than							
6531	Building	-	-	21,200	212,336	-	(212,336)	-100%
6541	Regular Equipment	294,748	183,034	134,173	130,657	298,000	167,343	128%
6543	Technology Equipment	3,147	147,586	102,133	84,708	186,760	102,052	120%
6551	Vehicles	-	18,355	200	-	-	-	0%
	Subtotal - Capital Outlay	\$ 416,427	\$ 698,142	\$ 5,747,494	\$ 13,927,217	\$ 12,662,834	(1,264,383)	-9%
	Principal - Lease Purchase							
6613	Agreements	240,000	250,000	2,125,000	-	-	-	0%
	Interest - Lease Purchase							
6623	Agreements	88,493	80,824	206,816	-	-	(88,493)	0%
	Fees - Lease Purchase							
6633	Agreements	3,350	954	2,783	-	-	(3,350)	0%
	Subtotal - Short & Long Term Debt	\$331,843	\$331,778	\$2,334,599	-	-	(331,843)	0%
	TOTAL	\$ 748,270	\$ 1,029,920	\$ 8,082,093	\$ 13,927,217	\$ 12,662,834	(1,264,383)	-9%

BUILDING/DEPARTMENT BUDGETS

SUMMARY

	2019	2020	2021	2022	2023	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
10 Board of Education	38,916	40,278	66,783	80,975	146,475	65,500	80.9%
11 Superintendent	353,660	346,675	403,790	355,791	396,462	40,671	11.4%
12 Communications	204,193	210,880	214,249	251,489	293,381	41,892	16.7%
20 Instruction	11,873,186	12,431,386	13,470,272	15,181,225	15,176,724	(4,501)	0.0%
21 Athletics	407,997	343,770	235,285	244,302	247,304	3,003	1.2%
22 Summer School	63,933	71,535	41,710	89,128	112,558	23,430	26.3%
23 Parents As Teachers	46,595	49,103	58,193	75,322	72,917	(2,405)	-3.2%
24 Activities	57,289	56,063	39,596	60,526	105,839	45,313	74.9%
30 Assistant Superintendent	374,506	402,292	405,610	479,900	749,138	269,237	56.1%
31 Professional Development	161,809	108,646	79,944	669,130	417,848	(251,282)	-37.6%
32 Curriculum Development	157,881	141,160	236,112	397,921	289,570	(108,351)	-27.2%
33 Assessment	145,905	140,091	147,547	183,248	169,448	(13,800)	-7.5%
40 Student Services	129,445	131,782	151,491	212,568	218,167	5,599	2.6%
41 Social Workers	60,481	65,672	53,297	116,633	128,369	11,736	10.1%
42 Nurses	183,676	188,906	239,195	254,092	210,492	(43,600)	-17.2%
51 Business Office	575,159	550,588	581,523	597,971	734,906	136,935	22.9%
52 Technology	993,434	991,449	1,296,752	1,296,652	1,401,758	105,107	8.1%
53 Debt	13,194,197	4,753,098	8,820,171	4,204,454	4,653,624	449,171	10.7%
54 Food Service	660,457	669,057	483,269	805,326	852,992	47,666	5.9%
55 Copier	90,380	68,790	81,157	84,100	81,656	(2,444)	-2.9%
60 Building And Grounds	265,090	336,185	352,675	422,268	444,581	22,313	5.3%
61 Maintenance	885,552	883,348	6,280,919	1,177,183	929,137	(248,046)	-21.1%
62 Custodial	824,326	911,268	1,080,686	975,472	1,137,799	162,328	16.6%
63 Transportation	479,649	441,017	282,086	587,167	596,260	9,093	1.5%
64 Utilities	535,160	411,286	451,489	510,392	560,592	50,200	9.8%
65 Construction & Renovation	-	100,774	-	13,499,517	12,166,074	(1,333,443)	-9.9%
	<u>32,762,875</u>	<u>24,845,098</u>	<u>35,553,801</u>	<u>42,812,751</u>	<u>42,294,073</u>	<u>(518,678)</u>	<u>-1.2%</u>

BUDGET DETAIL BY DEPARTMENT, FUNCTION AND OBJECT

2019	2020	2021	2022	2023	Inc/	Percent
Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

Board of Education

2311 - Board of Education

6317 - Legal Services	11,755	10,150	20,000	20,000	-	(20,000)	-100.0%
6318 - Election Services	5,580	9,211	10,082	13,100	14,400	1,300	9.9%
6343 - Travel	3,184	3,160	10,918	5,000	35,000	30,000	600.0%
6371 - Dues And Memberships	13,820	14,014	14,375	14,375	14,375	-	0.0%
6391 - Other Purchased Services	4,223	3,305	7,000	7,000	6,700	(300)	-4.3%
6411 - General Supplies	<u>354</u>	<u>438</u>	<u>1,500</u>	<u>1,500</u>	<u>1,000</u>	<u>(500)</u>	-33.3%
Total - Board of Education	38,916	40,278	63,875	60,975	71,475	10,500	17.2%

Superintendent

2213 - Instructional Staff

Training Services

6319 - Other Professional Services	1,052	1,309	6,200	9,120	22,500	13,380	146.7%
6411 - General Supplies	<u>302</u>	-	<u>500</u>	<u>1,080</u>	<u>3,000</u>	<u>1,920</u>	177.8%
	1,355	1,309	6,700	10,200	25,500	15,300	150.0%

2321 - Office of

Superintendent Services

6112 - Certificated Administrator Salaries	194,348	207,000	207,220	196,000	201,730	5,730	2.9%
6151 - Classified Salaries	52,942	54,623	55,332	56,854	65,020	8,166	14.4%
6181 - Overtime Pay	82	213	250	250	250	-	0.0%
6211 - Teacher Retirement	27,946	29,901	29,981	28,902	29,813	912	3.2%
6221 - Non-Teacher Retirement	4,039	4,241	4,329	4,471	5,069	598	13.4%
6231 - OASDI	3,259	3,377	3,447	3,541	4,063	522	14.7%
6232 - Medicare	3,532	3,743	3,811	3,671	3,799	129	3.5%
6241 - Employee Insurance	15,216	16,959	18,055	17,098	17,704	606	3.5%
6314 - Staff Services	2,914	2,530	5,139	5,744	13,725	7,981	138.9%
6319 - Other Professional Services	13,378	6,374	3,550	2,400	950	(1,450)	-60.4%
6343 - Travel	28,854	7,233	3,425	1,810	-	(1,810)	-100.0%
6371 - Dues And Memberships	4,259	6,843	4,600	4,452	1,954	(2,498)	-56.1%
6411 - General Supplies	1,538	2,329	4,750	5,616	6,250	634	11.3%

	2019	2020	2021	2022	2023	Inc/	Percent
	Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change
Superintendent							
	352,305	345,366	343,887	330,808	350,328	19,520	5.9%
Total - Superintendent	353,660	346,675	350,587	341,008	375,828	34,820	10.2%
Communications							
2633 - Public Information Services							
6151 - Classified Salaries	116,798	119,845	123,011	134,392	185,404	51,012	38.0%
6181 - Overtime Pay	722	217	514	514	514	-	0.0%
6221 - Non-Teacher Retirement	8,903	9,187	10,073	10,396	15,190	4,794	46.1%
6231 - OASDI	7,291	7,281	7,659	8,364	14,472	6,108	73.0%
6232 - Medicare	1,705	1,703	1,791	1,956	2,695	739	37.8%
6241 - Employee Insurance	12,874	14,530	15,631	16,977	26,556	9,579	56.4%
6314 - Staff Services	-	-	-	-	-	-	0.0%
6319 - Other Professional Services	34,786	44,551	29,850	41,850	750	(41,100)	-98.2%
							18163.0
6343 - Travel	-	-	-	25	4,500	4,475	%
6363 - Printing and Binding	3,393	1,225	4,050	4,050	4,300	250	6.2%
6364 - Telephone	-	100	-	-	-	-	0.0%
6371 - Dues And Memberships	1,830	898	1,185	1,185	1,500	315	26.6%
6391 - Other Purchased Services	727	1,746	14,035	13,035	11,000	(2,035)	-15.6%
6411 - General Supplies	15,164	9,596	11,500	15,200	11,500	(3,700)	-24.3%
Total - Communications	204,193	210,880	219,298	247,944	278,381	30,438	<u>12.3%</u>

2019	2020	2021	2022	2023	Inc/	Percent
Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

Instruction

1111 - Elementary

6111 - Certificated Salaries	2,880,866	3,077,957	3,573,670	3,641,676	3,515,481	(126,195)	-3.5%
6122 - Other Part-Time Salaries	22,002	-	-	-	-	-	0.0%
6131 - Supplemental Pay	11,924	13,781	36,550	24,550	28,053	3,503	14.3%
6151 - Classified Salaries	-	12,883	41,041	50,604	77,573	26,969	53.3%
6152 - Instructional Aide Salaries	51,755	33,106	122,740	217,636	183,135	(34,501)	-15.9%
6181 - Overtime Pay	267	-	688	514	514	-	0.0%
6211 - Teacher Retirement	471,128	508,736	553,183	622,498	604,659	(17,839)	-2.9%
6221 - Non-Teacher Retirement	4,544	3,439	7,610	31,546	31,667	121	0.4%
6231 - OASDI	1,770	2,901	8,045	41,729	43,770	2,040	4.9%
6232 - Medicare	42,182	44,029	49,904	57,057	55,170	(1,887)	-3.3%
6241 - Employee Insurance	351,581	430,885	475,716	619,124	602,097	(17,027)	-2.8%
6311 - Instructional Services	156,139	140,574	-	-	-	-	0.0%
6319 - Other Professional Services	20,314	9,572	18,112	23,126	35,980	12,854	55.6%
6391 - Other Purchased Services	-	10,378	11,425	14,530	9,675	(4,855)	-33.4%
6411 - General Supplies	64,866	72,948	98,213	130,143	95,226	(34,917)	-26.8%
6419 - Contingency (Supplies)	3,901	-	-	-	-	-	0.0%
6431 - Textbooks	43,069	39,263	54,039	42,216	49,089	6,873	16.3%
	4,126,308	4,400,452	5,050,935	5,516,950	5,332,089	(184,861)	-3.4%

1131 - Middle School

6111 - Certificated Salaries	619,148	697,484	800,605	845,331	921,426	76,094	9.0%
6131 - Supplemental Pay	6,050	7,206	16,651	13,571	25,357	11,786	86.8%
6211 - Teacher Retirement	105,757	123,617	135,118	147,027	162,068	15,041	10.2%
6231 - OASDI	-	50	-	11,213	13,256	2,042	18.2%
6232 - Medicare	8,957	10,302	11,617	12,596	14,100	1,503	11.9%
6241 - Employee Insurance	71,053	100,368	107,978	136,819	151,498	14,679	10.7%
6311 - Instructional Services	31,267	21,977	-	-	-	-	0.0%

2019	2020	2021	2022	2023	Inc/	Percent
Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

6319 - Other Professional Services	3,109	412	3,713	975	1,975	1,000	102.6%
6332 - Repairs & Maintenance	240	375	825	975	975	-	0.0%
6391 - Other Purchased Services	-	3,064	1,965	1,500	600	(900)	-60.0%
6398 - Other Expenses	111,092	6,830	31,770	122,760	131,890	9,130	7.4%
6411 - General Supplies	18,898	10,650	30,322	37,497	35,295	(2,202)	-5.9%
	975,571	982,335	1,165,564	1,354,248	1,484,021	129,773	9.6%

1151 - High School

6111 - Certificated Salaries	1,904,980	1,650,958	1,760,685	1,871,063	1,836,017	(35,046)	-1.9%
6122 - Other Part-Time Salaries	55,691	-	-	-	-	-	0.0%
6131 - Supplemental Pay	19,944	9,000	11,377	6,600	11,248	4,648	70.4%
6151 - Classified Salaries	-	-	25,000	27,172	25,387	(1,785)	-6.6%
6171 - Classified Unused Leave/Severance Pay	-	2,226	-	-	-	-	0.0%
6211 - Teacher Retirement	313,185	266,239	285,355	303,814	301,902	(1,912)	-0.6%
6221 - Non-Teacher Retirement	34	-	-	2,496	2,351	(145)	-5.8%
6231 - OASDI	184	74	-	7,464	7,940	475	6.4%
6232 - Medicare	27,516	22,854	24,767	26,679	27,155	475	1.8%
6241 - Employee Insurance	185,759	179,264	196,286	230,249	240,987	10,738	4.7%
6311 - Instructional Services	43,182	57,844	13,000	25,000	17,000	(8,000)	-32.0%
6319 - Other Professional Services	13,574	10,500	1,455	3,485	3,250	(235)	-6.7%
6391 - Other Purchased Services	-	11,628	17,605	27,271	22,235	(5,036)	-18.5%
6398 - Other Expenses	1,507	459	14	5,649	2,340	(3,309)	-58.6%
6411 - General Supplies	40,844	44,035	49,232	50,541	54,709	4,168	8.2%
6419 - Contingency (Supplies)	-	-	-	-	-	-	0.0%
6431 - Textbooks	3,215	2,306	6,245	21,496	5,146	(16,351)	-76.1%
	2,609,615	2,257,388	2,391,021	2,608,979	2,557,664	(51,314)	-2.0%

2019	2020	2021	2022	2023	Inc/	Percent
Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

1251 - Supplemental

Instruction

6111 - Certificated Salaries	317,828	336,554	353,326	529,246	603,307	74,061	14.0%
6121 - Certificated Part-Time Salaries	-	-	-	-	-	-	0.0%
6122 - Other Part-Time Salaries	29,673	-	-	-	-	-	0.0%
6151 - Classified Salaries	-	-	-	-	-	-	0.0%
6152 - Instructional Aide Salaries	88,686	94,859	71,314	73,270	48,734	(24,536)	-33.5%
6181 - Overtime Pay	148	-	854	1,028	1,028	-	0.0%
6211 - Teacher Retirement	57,678	58,141	57,875	87,254	93,258	6,004	6.9%
6221 - Non-Teacher Retirement	5,067	5,790	6,526	6,203	4,596	(1,607)	-25.9%
6231 - OASDI	5,453	4,285	2,919	2,998	3,150	152	5.1%
6232 - Medicare	6,629	6,102	6,171	8,719	8,900	181	2.1%
6241 - Employee Insurance	45,397	65,157	61,694	98,794	96,201	(2,592)	-2.6%
6311 - Instructional Services	-	-	-	-	-	-	0.0%
6319 - Other Professional Services	11,591	12,539	12,500	200	-	(200)	-100.0%
6411 - General Supplies	<u>9,163</u>	<u>3,669</u>	<u>16,451</u>	<u>27,104</u>	-	<u>(27,104)</u>	-100.0%
	577,312	587,095	589,630	834,815	859,174	24,359	2.9%

1271 - Bilingual

6111 - Certificated Salaries	88,558	90,172	99,810	108,012	114,138	6,126	5.7%
6211 - Teacher Retirement	14,710	14,869	16,725	18,075	19,125	1,050	5.8%
6232 - Medicare	1,234	1,257	1,448	1,566	1,655	88	5.6%
6241 - Employee Insurance	12,970	12,570	15,612	16,956	17,700	744	4.4%
6431 - Textbooks	=	=	=	=	=	=	0.0%
	117,472	118,868	133,594	144,609	152,617	8,008	5.5%

1321 - Career Education

6319 - Other Professional Services	1,956	1,088	-	-	-	-	0.0%
6411 - General Supplies	900	-	-	-	-	-	0.0%

2114 - Pupil Accounting Services

6151 - Classified Salaries	32,598	35,005	35,183	36,150	37,235	1,085	3.0%
6171 - Classified Unused Leave/Severance Pay	-	-	2,000	-	-	-	0.0%
6181 - Overtime Pay	276	234	257	257	257	-	0.0%
6221 - Non-Teacher Retirement	2,621	2,795	2,947	3,051	3,163	113	3.7%
6231 - OASDI	2,038	2,185	2,197	2,257	2,341	83	3.7%
6232 - Medicare	477	511	514	528	544	16	3.0%
6241 - Employee Insurance	<u>6,915</u>	<u>7,244</u>	<u>7,795</u>	8,464	8,852	<u>388</u>	4.6%
	44,925	47,973	50,893	50,707	52,392	1,685	3.3%

	2019	2020	2021	2022	2023	Inc/	Percent
	Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change
<u>2122 - Guidance Services</u>							
6111 - Certificated Salaries	362,193	321,883	341,911	403,034	442,428	39,394	9.8%
6131 - Supplemental Pay	2,750	4,700	12,165	12,165	14,803	2,638	21.7%
6211 - Teacher Retirement	58,358	53,832	58,182	68,650	75,409	6,759	9.8%
6232 - Medicare	5,033	4,570	5,134	6,020	6,629	609	10.1%
6241 - Employee Insurance	37,819	45,043	46,872	59,396	61,964	2,568	4.3%
6319 - Other Professional Services	3,365	-	-	-	-	-	0.0%
6332 - Repairs & Maintenance	-	-	-	-	-	-	0.0%
6334 - Rental - Equipment	-	-	-	-	-	-	0.0%
6411 - General Supplies	1,308	309	3,600	2,526	4,716	2,190	86.7%
	470,827	430,337	467,864	551,791	605,949	54,158	9.8%
2134 - Nursing Services							
6311 - Instructional Services	<u>11,401</u>	<u>10,461</u>	=	=	=	-	0.0%
2211 - Improvement of Instruction Services							
<u>6319 - Other Professional Services</u>							
	-	1,072	700	-	-	-	0.0%
6411 - General Supplies	1,734	432	800	800	-	<u>(800)</u>	-100.0%
	1,734	1,505	1,500	800	-	<u>(800)</u>	-100.0%
<u>2212 - Instruction & Curriculum Services</u>							
6312 - Program Improvement Services	2,157	-	-	-	-	-	0.0%
6319 - Other Professional Services	5,052	74	-	-	-	=	0.0%
	<u>7,209</u>	<u>74</u>	=	=	=	-	0.0%
2213 - Instructional Staff Training Services							
<u>6319 - Other Professional Services</u>							
	2,249	7,436	(8,004)	37,581	-	<u>(37,581)</u>	-100.0%
6343 - Travel	-	-	-	-	-	-	0.0%
6411 - General Supplies	<u>1,877</u>	<u>4,420</u>	<u>461</u>	<u>8,450</u>	=	<u>(8,450)</u>	-100.0%
	4,126	11,855	(7,542)	46,031	-	(46,031)	-100.0%

2019	2020	2021	2022	2023	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

2222 - School Library

Services

6111 - Certificated Salaries	154,393	162,341	202,831	211,014	215,126	4,112	1.9%
6131 - Supplemental Pay	7,144	5,642	6,695	7,079	10,942	3,863	54.6%
6211 - Teacher Retirement	25,523	26,874	34,002	35,443	36,927	1,484	4.2%
6232 - Medicare	2,240	2,325	3,038	3,163	3,278	116	3.7%
6241 - Employee Insurance	16,252	18,456	23,461	25,473	26,556	1,083	4.2%
6411 - General Supplies	1,509	147	1,100	1,000	1,900	900	90.0%
6441 - Library Books	15,304	10,670	22,163	22,350	23,150	800	3.6%
6451 - Resource Materials	<u>3,925</u>	<u>4,446</u>	<u>5,300</u>	<u>5,200</u>	<u>5,600</u>	<u>400</u>	7.7%
	226,535	231,056	298,590	310,722	323,479	12,757	4.1%

2291 - Other Support

Services - Instruction

6111 - Certificated Salaries	70,522	72,761	74,000	53,000	25,897	(27,103)	-51.1%
6211 - Teacher Retirement	11,257	11,717	11,952	8,230	4,463	(3,767)	-45.8%
6232 - Medicare	565	1,004	1,072	662	376	(286)	-43.2%
6241 - Employee Insurance	<u>7,177</u>	<u>5,604</u>	<u>8,226</u>	<u>6,108</u>	<u>4,869</u>	<u>(1,239)</u>	-20.3%
	89,521	91,086	95,250	68,000	35,605	(32,395)	-47.6%

2411 - Office of Principal

Services

6112 - Certificated Administrator Salaries	849,858	929,475	957,315	1,212,235	967,439	(244,796)	-20.2%
6151 - Classified Salaries	237,703	240,613	236,563	243,161	237,024	(6,137)	-2.5%
6181 - Overtime Pay	1,529	1,217	1,500	1,500	1,500	-	0.0%
6211 - Teacher Retirement	130,398	144,414	160,221	188,838	151,864	(36,974)	-19.6%
6221 - Non-Teacher Retirement	18,999	19,519	21,096	20,209	23,063	2,854	14.1%
6231 - OASDI	13,853	14,018	14,729	15,169	16,560	1,391	9.2%
6232 - Medicare	15,204	16,365	16,659	21,121	17,485	(3,636)	-17.2%
6241 - Employee Insurance	88,187	110,748	124,172	127,627	124,495	(3,132)	-2.5%
6311 - Instructional Services	13,842	7,192	-	-	-	-	0.0%
6343 - Travel	439	471	2,000	2,000	1,000	(1,000)	-50.0%
6364 - Telephone	11,314	-	-	-	-	-	0.0%
6411 - General Supplies	11,234	7,476	11,940	14,937	16,226	1,288	8.6%
	1,392,560	1,491,508	1,546,195	1,846,798	1,556,655	(290,142)	-15.7%

2019	2020	2021	2022	2023	Inc/	Percent
Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

**2552 - District Operated
Transportation Services**

2641 - Staff Services

6311 - Instructional Services 2,724 5,045 - - - - 0.0%

3512 - Early Childhood
Instruction

6111 - Certificated Salaries 349,527 355,583 67,467 29,535 201,332 171,797 581.7%

6122 - Other Part-Time Salaries 31,662 32,612 33,601 61,761 63,618 1,857 3.0%

6151 - Classified Salaries - - - - - - 0.0%

6152 - Instructional Aide
Salaries 174,922 173,287 169,365 88,108 96,010 7,902 9.0%

6161 - Classified Salaries -
Part-Time - 6,951 - - 24,600 24,600

6181 - Overtime Pay 1,001 44 514 514 514 - 0.0%

6211 - Teacher Retirement 64,515 67,873 69,623 20,233 54,530 34,297 169.5%

**6221 - Non-Teacher
Retirement** 13,448 13,311 9,878 7,466 11,265 3,799 50.9%

6231 - OASDI 9,856 9,575 8,884 5,494 11,023 5,529 100.6%

6232 - Medicare 7,635 7,684 7,870 2,609 5,599 2,991 114.6%

6241 - Employee Insurance 77,702 86,208 85,759 38,031 78,800 40,768 107.2%

6311 - Instructional Services 35,862 41,028 - - - - 0.0%

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

6371 - Dues And Memberships 1,800 288 313 950 475 (475) -50.0%

6411 - General Supplies 9,961 11,923 28,469 25,140 20,475 (4,665) -18.6%

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

779,592 806,369 482,743 279,841 568,241 288,400 103.1%

	2019	2020	2021	2022	2023	Inc/	Percent
	Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change
<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	655	-	-	-	-	-	0.0%
<u>3812 - Afterschool Program</u>							
6151 - Classified Salaries	27,554	30,710	25,951	29,817	34,963	5,146	17.3%
6161 - Classified Salaries - Part-Time	106,641	101,245	144,954	134,783	124,573	(10,210)	-7.6%
6211 - Teacher Retirement	371	356	1,528	798	-	(798)	-100.0%
6221 - Non-Teacher Retirement	3,197	3,123	7,345	4,886	8,106	3,220	65.9%
6231 - OASDI	8,249	8,072	11,859	10,205	13,565	3,359	32.9%
6232 - Medicare	1,929	1,888	2,772	2,386	2,253	(133)	-5.6%
6241 - Employee Insurance	3,312	3,760	3,984	4,325	4,515	190	4.4%
6311 - Instructional Services	5,202	8,276	-	-	-	-	0.0%
6319 - Other Professional Services	<u>642</u>	<u>247</u>	<u>1,788</u>	<u>1,800</u>	<u>2,000</u>	<u>200</u>	11.1%
6371 - Dues And Memberships	-	288	313	950	475	(475)	-50.0%
6411 - General Supplies	5,113	4,638	4,000	15,000	11,500	(3,500)	-23.3%
6319 - Other Professional Services	-	225	250	250	-	(250)	-100.0%
6411 - General Supplies	-	-	250	250	-	(250)	-100.0%
	<u>162,833</u>	<u>162,827</u>	<u>204,991</u>	<u>205,450</u>	<u>201,950</u>	<u>(3,501)</u>	-1.7%
Total - Instruction	11,826,196	11,844,351	12,695,173	14,106,057	13,998,676	(107,381)	-0.8%

2019	2020	2021	2022	2023	Inc/	Percent
Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

Athletics

1421 - Student Athletics

6131 - Supplemental Pay	108,840	118,074	124,662	124,300	127,800	3,500	2.8%
6211 - Teacher Retirement	11,614	12,993	17,673	17,644	18,739	1,095	6.2%
6221 - Non-Teacher Retirement	901	1,189	-	-	-	-	0.0%
6231 - OASDI	2,053	2,148	-	-	-	-	0.0%
6232 - Medicare	1,562	1,695	1,706	1,704	1,809	105	6.2%
6241 - Employee Insurance	1,759	1,513	3,899	4,233	4,426	193	4.5%
6319 - Other Professional Services	4,500	18,031	30,200	30,000	30,500	500	1.7%
6356 - Athletic Accident Insurance	9,608	-	-	-	-	-	0.0%
6372 - Athletic League Fees	215	6,189	650	-	650	650	
6373 - Athletic Playoff Fees	3,139	5,060	9,300	-	8,400	8,400	
6374 - Athletic Tournament Fees	10,755	6,995	11,300	-	13,000	13,000	
6391 - Other Purchased Services	961	1,349	2,100	4,600	1,500	(3,100)	-67.4%
6398 - Other Expenses	13,079	543	-	20,650	-	(20,650)	-100.0%
6411 - General Supplies	11,903	11,038	22,100	20,600	15,660	(4,940)	-24.0%
6417 - Athletic Apparel	10,488	4,721	-	-	-	-	0.0%
6491 - Other Supplies & Materials	994	535	900	1,000	3,000	2,000	200.0%
6541 - Regular Equipment	1,819	2,229	-	-	2,000	2,000	
6319 - Other Professional Services	-	-	-	-	-	=	0.0%
	194,190	194,304	224,490	224,732	227,484	2,753	1.2%
2546 - Security Services							
6319 - Other Professional Services	231	658	3,000	2,500	2,500	-	0.0%
2551 - Contracted Transportation Services							
6342 - Other Non-Route Transportation	6,498	2,828	7,000	7,000	7,000	-	0.0%
Total - Athletics	<u>407,997</u>	<u>335,300</u>	<u>234,490</u>	<u>234,232</u>	<u>236,984</u>	<u>2,753</u>	1.2%

2019	2020	2021	2022	2023	Inc/	Percent
Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

Summer School

1191 - Summer School

6131 - Supplemental Pay	51,015	60,803	68,495	68,495	68,495	-	0.0%
6211 - Teacher Retirement	6,566	7,000	11,058	11,139	11,219	80	0.7%
6221 - Non-Teacher Retirement	376	172	-	-	-	-	0.0%
6231 - OASDI	387	921	-	-	-	-	0.0%
6232 - Medicare	740	882	994	994	994	-	0.0%
6411 - General Supplies	4,849	988	7,500	6,500	4,500	(2,000)	-30.8%
	63,933	70,765	88,047	87,128	85,208	(1,920)	-2.2%
Total - Summer School	63,933	70,765	88,047	87,128	85,208	(1,920)	-2.2%

Parents As Teachers

3511 - Early Childhood

Programs

6151 - Classified Salaries	-	-	-	5,886	6,033	147	2.5%
6161 - Classified Salaries - Part-Time	39,489	41,028	40,233	44,103	40,966	(3,137)	-7.1%
6181 - Overtime Pay	59	-	-	-	-	-	0.0%
6211 - Teacher Retirement	1,932	1,970	2,722	6,604	6,846	242	3.7%
6221 - Non-Teacher Retirement	1,342	1,417	1,895	2,539	2,332	(207)	-8.2%
6231 - OASDI	2,452	2,544	2,494	3,100	4,028	928	29.9%
6232 - Medicare	573	595	583	725	681	(44)	-6.0%
6241 - Employee Insurance	-	-	-	9,515	9,960	446	4.7%
6411 - General Supplies	<u>748</u>	<u>1,549</u>	<u>2,984</u>	<u>2,850</u>	<u>2,070</u>	<u>(780)</u>	-27.4%
	46,595	49,103	50,912	75,322	72,917	(2,405)	-3.2%
3512 - Early Childhood Instruction							
Total - Parents As Teachers	<u>46,595</u>	<u>49,103</u>	<u>50,912</u>	<u>75,322</u>	<u>72,917</u>	<u>(2,405)</u>	-3.2%

2019	2020	2021	2022	2023	Inc/	Percent
Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

Activities

1151 - High School

6319 - Other Professional Services	688	-	-	-	-	-	0.0%
6411 - General Supplies	-	2,122	2,586	611	4,160	3,549	580.9%
	688	2,122	2,586	611	4,160	3,549	580.9%

1411 - Student Activities

6131 - Supplemental Pay	48,675	46,387	60,113	49,950	86,834	36,884	73.8%
6211 - Teacher Retirement	6,975	6,761	9,565	7,242	13,585	6,343	87.6%
6221 - Non-Teacher Retirement	103	-	-	-	-	-	0.0%
6231 - OASDI	157	64	-	-	-	-	0.0%
6232 - Medicare	691	668	870	723	1,260	537	74.3%
6411 - General Supplies	-	-	100,000	-	-	-	0.0%
	56,600	53,880	170,548	57,915	101,679	43,764	75.6%

Total - Activities **57,289** **56,002** **173,134** **58,526** **105,839** **47,313** **80.8%**

Assistant Superintendent

1211 - Gifted and Talented

6431 - Textbooks	1,431	2,651	3,500	3,500	2,500	(1,000)	-28.6%
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1271 - Bilingual

6431 - Textbooks	-	600	1,300	2,179	12,478	10,299	472.6%
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2122 - Guidance Services

6131 - Supplemental Pay	18,190	19,532	23,000	23,000	23,000	-	0.0%
6211 - Teacher Retirement	2,306	2,916	3,335	3,335	3,335	-	0.0%
6221 - Non-Teacher Retirement	139	110	-	-	-	-	0.0%
6231 - OASDI	174	114	-	-	-	-	0.0%
6232 - Medicare	<u>264</u>	<u>275</u>	<u>334</u>	<u>334</u>	<u>334</u>	=	0.0%
6241 - Employee Insurance	=	<u>26</u>	=	=	=	=	0.0%
	21,073	22,973	26,669	26,669	26,669	-	0.0%

	2019	2020	2021	2022	2023	Inc/	Percent
	Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

**2325 - Office of Asst.
Superintendent Services**

6112 - Certificated Administrator Salaries	142,163	145,667	164,259	164,259	364,000	199,741	121.6%
6151 - Classified Salaries	-	-	-	-	-	-	0.0%
6211 - Teacher Retirement	21,249	21,878	35,930	24,734	42,449	17,715	71.6%
6232 - Medicare	1,910	2,000	3,397	2,382	5,279	2,897	121.6%
6241 - Employee Insurance	8,386	9,211	18,037	8,565	26,556	17,991	210.1%
6314 - Staff Services	-	239	801	1,000	1,000	-	0.0%
6343 - Travel	3,107	1,284	3,700	4,000	4,000	-	0.0%
6371 - Dues And Memberships	801	943	1,000	1,500	1,000	(500)	-33.3%
6391 - Other Purchased Services	451	72	1,000	1,000	1,000	-	0.0%
6411 - General Supplies	-	46	2,750	2,250	2,750	500	22.2%
6414 - Meeting Supplies	96	-	-	-	-	-	0.0%
	178,163	181,857	230,873	209,690	448,034	238,344	113.7%
2641 - Staff Services							
6151 - Classified Salaries	118,455	122,896	125,823	129,283	152,486	23,203	17.9%
6181 - Overtime Pay	409	319	719	719	719	-	0.0%
6221 - Non-Teacher Retirement	9,493	9,920	10,812	10,630	12,946	2,315	21.8%
6231 - OASDI	7,342	7,603	7,846	8,061	9,544	1,484	18.4%
6232 - Medicare	1,717	1,778	1,834	1,885	2,221	336	17.9%
6241 - Employee Insurance	19,752	21,748	23,400	25,413	26,560	1,148	4.5%
6316 - Technology Related Services	2,674	-	-	-	-	-	0.0%
6319 - Other Professional Services	-	12,023	18,500	18,500	18,500	-	0.0%
6362 - Advertising	-	-	1,500	1,500	1,500	-	0.0%
6391 - Other Purchased Services	9,508	1,410	9,086	10,000	13,000	3,000	30.0%
6416 - Miscellaneous Supplies	599	-	-	-	-	-	0.0%
	169,949	177,697	199,521	205,990	237,477	31,486	15.3%

2019	2020	2021	2022	2023	Inc/	Percent
Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

3711 - Non-Public Schools Services

6319 - Other Professional Services	3,890	1,500	3,718	1,843	-	(1,843)	-100.0%
Total - Assistant Superintendent	<u>374,506</u>	<u>387,278</u>	<u>465,582</u>	<u>449,871</u>	<u>727,158</u>	<u>277,286</u>	61.6%

2213 - Instructional Staff Training Services

6131 - Supplemental Pay	4,391	4,897	27,311	207,429	30,520	(176,909)	-85.3%
6211 - Teacher Retirement	637	773	3,960	29,955	4,425	(25,530)	-85.2%
6231 - OASDI	-	6	-	156	-	(156)	-100.0%
6232 - Medicare	64	70	396	3,008	443	(2,565)	-85.3%
6312 - Program Improvement Services	10,622	21,934	53,500	74,000	138,500	64,500	87.2%
6319 - Other Professional Services	67,075	15,148	85,312	135,142	114,200	(20,942)	-15.5%
6343 - Travel	44,859	24,872	56,650	44,975	63,200	18,225	40.5%
6371 - Dues And Memberships	3,841	5,478	12,000	11,000	13,500	2,500	22.7%
6391 - Other Purchased Services	6,296	4,619	24,500	12,000	14,000	2,000	16.7%
6411 - General Supplies	1,904	6,516	16,732	16,200	10,750	(5,450)	-33.6%
	139,689	84,313	280,362	533,866	389,538	(144,328)	-27.0%

2214 - Professional Development

6343 - Travel	10,879	15,029	-	-	-	-	0.0%
	10,879	15,029	-	-	-	-	0.0%

2644 - Non-Instructional Staff Training

6319 - Other Professional Services	5,856	6,926	9,681	11,810	13,210	1,400	11.9%
6343 - Travel	5,386	2,377	18,550	14,600	14,600	-	0.0%
	11,242	9,303	28,231	26,410	27,810	1,400	5.3%

2019	2020	2021	2022	2023	Inc/	Percent
Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

**Total - Professional
Development**

161,809 108,645 308,593 560,276 417,348 (142,928) -25.5%

**Curriculum Development
2212 - Instruction &
Curriculum Services**

6131 - Supplemental Pay	26,994	18,869	99,300	157,600	101,550	(56,050)	-35.6%
6161 - Classified Salaries - Part-Time	-	-	-	-	-	-	0.0%
6211 - Teacher Retirement	3,914	2,804	13,094	22,852	14,725	(8,127)	-35.6%
6221 - Non-Teacher Retirement	=	<u>171</u>	=	=	=	=	0.0%
6231 - OASDI	-	154	-	-	-	-	0.0%
6232 - Medicare	391	306	1,309	2,285	1,472	(813)	-35.6%
6241 - Employee Insurance	-	-	-	-	-	-	0.0%
6312 - Program Improvement Services	3,795	11,890	49,000	53,000	27,000	(26,000)	-49.1%
6314 - Staff Services	=	=	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	=	0.0%
6319 - Other Professional Services	27,600	15,000	28,000	30,000	-	(30,000)	%
6391 - Other Purchased Services	3,000	3,590	3,700	4,000	2,000	(2,000)	-50.0%
6411 - General Supplies	-	-	2,750	2,500	2,250	(250)	-10.0%
6416 - Miscellaneous Supplies	2,723	-	-	-	-	-	0.0%
6430 - Professional Publications	64,880	-	-	-	-	-	0.0%
	133,297	52,784	199,153	274,237	150,997	(123,240)	-44.9%

2019	2020	2021	2022	2023	Inc/	Percent
Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

2213 - Instructional Staff

Training Services

6131 - Supplemental Pay	5,629	5,380	8,220	15,720	15,720	-	0.0%
6211 - Teacher Retirement	816	781	1,192	2,279	2,279	-	0.0%
6232 - Medicare	82	78	119	228	228	-	0.0%
6319 - Other Professional Services	16,681	35,036	69,920	29,417	21,328	(8,089)	-27.5%
6411 - General Supplies	1,377	2,176	1,000	25	-	(25)	-100.0%
	24,585	43,452	80,451	47,669	39,555	(8,114)	-17.0%

Total - Curriculum

Development	157,881	96,236	279,604	321,906	190,552	(131,354)	-40.8%
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Assessment

6112 - Certificated Administrator Salaries	74,652	76,892	79,007	81,180	83,615	2,435	3.0%
6211 - Teacher Retirement	11,750	12,196	12,582	12,976	13,412	436	3.4%
6232 - Medicare	985	1,006	1,144	1,176	1,212	36	3.1%
6241 - Employee Insurance	6,450	7,279	7,830	8,500	8,852	352	4.1%
6391 - Other Purchased Services	372	145	2,569	2,569	3,969	1,400	54.5%
6411 - General Supplies	51,697	42,574	71,667	76,847	58,388	(18,459)	-24.0%
	145,905	140,091	174,799	183,248	169,448	(13,800)	-7.5%

Total - Assessment

	145,905	140,091	174,799	183,248	169,448	(13,800)	-7.5%
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	2019	2020	2021	2022	2023	Inc/	Percent
	Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change
Student Services							
<u>2122 - Guidance Services</u>							
6151 - Classified Salaries	100,696	103,213	105,794	108,703	111,964	3,261	3.0%
6221 - Non-Teacher Retirement	7,345	7,575	7,790	8,028	8,288	260	3.2%
6231 - OASDI	6,259	6,416	6,559	6,740	6,940	200	3.0%
6232 - Medicare	1,464	1,501	1,534	1,576	1,623	47	3.0%
6241 - Employee Insurance	6,473	7,301	7,851	8,522	8,852	330	3.9%
6313 - Pupil Services	5,069	3,770	5,000	5,000	10,000	5,000	100.0%
6316 - Technology Related Services	1,527	-	5,000	5,000	5,000	-	0.0%
	128,834	129,777	139,529	143,568	152,667	9,099	6.3%
2529 - Other Fiscal Services							
6371 - Dues And Memberships	611	2,005	1,400	1,500	1,500	-	0.0%
Total - Student Services	129,445	131,782	140,929	145,068	154,167	9,099	6.3%
Social Workers							
<u>2113 - Social Work Services</u>							
6151 - Classified Salaries	47,018	51,664	45,260	88,656	97,686	9,030	10.2%
6221 - Non-Teacher Retirement	3,649	3,957	3,638	7,078	7,764	686	9.7%
6231 - OASDI	2,915	3,203	2,806	5,008	6,056	1,049	20.9%
6232 - Medicare	682	749	656	1,169	1,416	247	21.2%
6241 - Employee Insurance	6,216	6,098	7,803	14,722	15,447	725	4.9%
Total - Social Workers	60,481	65,672	60,163	116,633	128,369	11,736	10.1%
Nurses							
<u>2134 - Nursing Services</u>							
6151 - Classified Salaries	135,513	138,706	142,521	146,440	150,822	10,927	7.5%
6221 - Non-Teacher Retirement	10,751	11,140	11,376	11,758	12,174	1,007	8.6%
6231 - OASDI	7,687	7,405	8,836	9,079	9,351	1,393	15.3%
6232 - Medicare	1,798	1,732	2,067	2,123	2,187	326	15.3%
6241 - Employee Insurance	19,457	22,097	22,813	25,424	26,558	5,967	23.5%
6311 - Instructional Services	-	-	-	-	-	-	0.0%
6319 - Other Professional Services	3,000	3,000	6,500	50,867	4,000	47,867	94.1%
6411 - General Supplies	2,880	2,466	15,335	7,000	5,000	4,120	58.9%
6541 - Regular Equipment	716	-	1,960	1,000	-	284	28.4%
	183,676	188,296	211,408	253,692	210,092	70,016	27.6%

	2019	2020	2021	2022	2023	Inc/	Percent
	Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

2544 - Care and Upkeep of Equipment Services

6332 - Repairs & Maintenance	-	610	350	400	400	-	0.0%
Total - Nurses	183,676	188,906	211,758	254,092	210,492	(43,600)	-17.2%

Business Office

1911 - Tuition to Other District

6311 - Instructional Services	-	5,348	-	-	-	-	0.0%
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1931 - Tuition for Special Education

6311 - Instructional Services	35,318	30,601	25,000	25,000	25,000	-	0.0%
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1941 - Contracted Educational Services

6311 - Instructional Services	-	-	-	-	5,000	5,000	
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2311 - Board of Education

6315 - Audit Services	14,700	15,000	15,000	17,000	18,000	1,000	5.9%
6316 - Technology Related Services	-	-	1,000	1,000	1,000	-	0.0%
6352 - Liability Insurance	78,815	80,690	85,468	86,000	92,000	6,000	7.0%
6353 - Fidelity Bond Premiums	92	80	100	100	100	-	0.0%
6371 - Dues And Memberships	7,272	7,280	8,000	8,000	9,000	1,000	12.5%
	100,879	103,050	109,568	112,100	120,100	8,000	7.1%

2521 - Fiscal Services

6112 - Certificated Administrator Salaries	56,375	57,784	63,365	67,500	69,525	2,025	3.0%
6151 - Classified Salaries	178,714	-	-	-	-	-	0.0%
6181 - Overtime Pay	1,290	-	-	771	771	-	0.0%
6211 - Teacher Retirement	8,637	8,902	9,751	10,391	10,725	334	3.2%
						1149.1	%
6221 - Non-Teacher Retirement	13,661	-	586	53	662	609	
6231 - OASDI	10,336	-	48	48	96	48	100.0%
6232 - Medicare	3,235	838	930	990	1,019	29	2.9%
6241 - Employee Insurance	22,550	3,656	3,934	4,286	4,426	140	3.3%
6261 - Workers' Compensation Insurance	99,355	81,041	82,000	88,000	90,000	2,000	2.3%
6271 - Unemployment Compensation	6,697	2,601	20,000	20,000	20,000	-	0.0%
6319 - Other Professional Services	9,931	3,500	18,500	5,000	5,000	-	0.0%
6343 - Travel	10,004	3,530	-	10,000	10,000	-	0.0%

6359 - Judgments & Settlements	4,551	317	-	2,000	2,000	-	0.0%
6364 - Telephone	4,309	-	-	-	-	-	0.0%
6371 - Dues And Memberships	523	465	1,000	1,000	1,000	-	0.0%
6391 - Other Purchased Services	1,407	355	34,468	12,704	102,000	89,296	702.9%
6393 - Contracted Labor Services	1,025	-	-	-	-	-	0.0%

2019	2020	2021	2022	2023	Inc/	Percent
Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

6398 - Other Expenses	-	-	-	-	-	-	0.0%
6411 - General Supplies	<u>6,360</u>	<u>5,745</u>	<u>9,500</u>	<u>8,000</u>	<u>8,000</u>	-	0.0%
	438,961	168,735	244,081	230,743	325,224	94,481	40.9%
Total - Business Office	575,159	307,734	378,648	367,843	475,324	107,481	29.2%

Technology

1111 - Elementary

6411 - General Supplies	16,728	20,276	83,203	-	-	-	0.0%
6543 - Technology Equipment	=	=	<u>61,839</u>	<u>8,063</u>	<u>90,588</u>	<u>82,525</u>	1023.5%
	16,728	20,276	145,042	8,063	90,588	82,525	1023.5%

1131 - Middle School

6411 - General Supplies	30,879	26,045	46,159	-	-	-	0.0%
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1151 - High School

6411 - General Supplies	67,471	51,536	81,342	-	-	-	0.0%
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2331 - Administrative

Technology Services

6112 - Certificated Administrator Salaries	56,375	57,784	63,365	67,500	144,525	77,025	114.1%
6211 - Teacher Retirement	8,637	8,902	9,751	10,391	10,725	334	3.2%
6232 - Medicare	818	838	919	979	2,096	1,118	114.2%
6241 - Employee Insurance	<u>3,242</u>	<u>3,656</u>	<u>3,934</u>	<u>4,287</u>	<u>13,278</u>	<u>8,991</u>	209.7%
	69,072	71,180	77,969	83,156	170,624	87,468	105.2%

2019	2020	2021	2022	2023	Inc/	Percent
Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

2661 - Data Processing Services

6111 - Certificated Salaries	-	-	-	-	-	-	0.0%
6151 - Classified Salaries	272,962	281,935	288,022	297,190	316,632	19,442	6.5%
6161 - Classified Salaries - Part-Time	7,121	4,363	6,165	6,165	6,165	-	0.0%
6181 - Overtime Pay	2,028	2,403	1,541	1,541	1,541	-	0.0%
6211 - Teacher Retirement	-	-	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	21,053	21,981	23,062	23,348	25,481	2,134	9.1%
6231 - OASDI	17,472	17,495	18,335	18,904	20,587	1,683	8.9%
6232 - Medicare	4,086	4,092	4,287	4,420	4,702	282	6.4%
6241 - Employee Insurance	32,156	36,311	39,062	42,412	44,260	1,848	4.4%
6312 - Program Improvement Services	-	-	-	-	-	-	0.0%
6332 - Repairs & Maintenance	2,221	511	2,500	2,824	2,500	(324)	-11.5%
6343 - Travel	5,141	-	7,460	7,500	7,500	-	0.0%
6364 - Telephone	109,012	-	-	-	-	-	0.0%
6371 - Dues And Memberships	168,923	-	-	-	-	-	0.0%
6412 - Supplies - Technology Related	10,080	21,244	26,795	22,981	21,565	(1,416)	-6.2%
6541 - Regular Equipment	142,032	-	-	-	-	-	0.0%
6543 - Technology Equipment	-	139,487	40,294	40,292	11,200	(29,092)	-72.2%
	794,289	529,820	457,525	467,577	462,133	(5,443)	-1.2%

3711 - Non-Public Schools Services

6312 - Program Improvement Services	-	-	-	-	-	-	0.0%
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4051 - Const. and Improvement Svcs

6521 - Buildings	14,994	37,724	10,120	-	-	(14,994)	0.0%
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Total - Technology	993,434	736,581	818,155	558,796	723,345	149,556	26.8%
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	2019	2020	2021	2022	2023	Inc/	Percent
	Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change
Debt							
<u>5111 - Principal - Bond</u>							
<u>Indebtedness</u>							
6611 - Principal - General Obligation Bonds	11,009,981	3,425,000	5,130,000	2,470,000	2,954,313	484,313	19.6%
<u>5131 - Principal - Lease</u>							
<u>Purchase Agreements</u>							
6613 - Principal - Lease Purchase Agreements	240,000	250,000	2,322,955	-	-	-	0.0%
<u>5211 - Interest - Bond</u>							
<u>Indebtedness</u>							
6621 - Interest - General Obligation Bonds	1,717,406	990,938	1,338,728	1,729,454	1,699,311	(30,142)	-1.7%
<u>5231 - Interest - Lease</u>							
<u>Purchase Agreements</u>							
6623 - Interest - Lease Purchase Agreements	88,493	80,824	8,861	-	-	-	0.0%
<u>5311 - Fees - Bonded</u>							
<u>Indebtedness</u>							
6631 - Fees - General Obligation Bonds	134,967	5,382	5,000	5,000	-	(5,000)	-100.0%
6632 - Fees - Short Term Loans	-	-	-	-	-	-	0.0%
	134,967	5,382	5,000	5,000	-	(5,000)	-100.0%
<u>5331 - Fees - Lease Purchase</u>							
<u>Agreements</u>							
6633 - Fees - Lease Purchase Agreements	3,350	954	4,000	-	-	-	0.0%
Total - Debt	13,194,197	4,753,098	8,809,544	4,204,454	4,653,624	449,171	10.7%

2019	2020	2021	2022	2023	Inc/	Percent
Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

Food Service

2561 - Food Services

6151 - Classified Salaries	51,746	54,080	54,498	55,997	55,997	-	0.0%
6221 - Non-Teacher Retirement	3,989	4,208	4,272	4,412	4,450	38	0.9%
6231 - OASDI	3,183	3,291	3,379	3,472	6,944	3,472	100.0%
6232 - Medicare	744	770	790	812	812	0	0.0%
6241 - Employee Insurance	<u>6,450</u>	<u>7,298</u>	<u>7,810</u>	<u>8,480</u>	<u>8,852</u>	<u>372</u>	4.4%
	66,112	69,645	70,749	73,173	77,055	3,882	5.3%

2562 - Food Preparation and Dispensing Services

6151 - Classified Salaries	119,856	118,997	85,249	108,921	103,683	(5,238)	-4.8%
6161 - Classified Salaries - Part-Time	73,787	109,346	126,910	113,617	157,590	43,973	38.7%
6171 - Classified Unused Leave/Severance Pay	2,621	970	-	-	-	-	0.0%
6181 - Overtime Pay	7,619	1,558	3,084	3,084	3,084	-	0.0%
6221 - Non-Teacher Retirement	15,167	18,852	22,525	22,148	26,926	4,778	21.6%
6231 - OASDI	12,512	13,350	13,346	13,990	24,583	10,593	75.7%
6232 - Medicare	2,926	3,122	3,122	3,273	3,832	559	17.1%
6241 - Employee Insurance	25,858	48,474	7,766	50,711	53,115	2,404	4.7%
6319 - Other Professional Services	594	594	598	600	579	(21)	-3.5%
6332 - Repairs & Maintenance	12,858	7,696	17,000	17,000	17,000	-	0.0%
6334 - Rental - Equipment	-	-	-	-	-	-	0.0%
6371 - Dues And Memberships	548	152	459	389	1,020	631	162.1%
6391 - Other Purchased Services	27,201	10,552	38,600	24,440	28,926	4,486	18.4%
6411 - General Supplies	-	20,474	63,850	44,200	33,600	(10,600)	-24.0%
6416 - Miscellaneous Supplies	16,365	-	-	-	-	-	0.0%
6471 - Food Supplies	274,746	230,802	112,612	318,000	322,000	4,000	1.3%
6541 - Regular Equipment	-	14,171	27,000	-	-	-	0.0%
	592,660	599,109	522,121	720,373	775,937	55,563	7.7%
Total - Food Service	658,771	668,754	592,870	793,546	852,992	59,446	7.5%

2019	2020	2021	2022	2023	Inc/	Percent
Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

Building And Grounds

1111 - Elementary

6411 - General Supplies	3,462	2,615	4,850	-	-	-	0.0%
	<u>3,462</u>	<u>2,615</u>	<u>4,850</u>	=	=	=	0.0%

1131 - Middle School

6319 - Other Professional Services	326	-	-	-	-	-	0.0%
6411 - General Supplies	2,080	1,576	1,750	-	-	-	0.0%
	<u>2,406</u>	<u>1,576</u>	<u>1,750</u>	=	=	=	0.0%

1151 - High School

6411 - General Supplies	236	155	500	-	-	(236)	0.0%
	236	155	500	-	-	(236)	0.0%

2541 - Operation of Plant

Services

6112 - Certificated Administrator Salaries	68,261	69,968	41,835	16,180	85,000	68,820	425.3%
6151 - Classified Salaries	35,762	36,962	37,793	41,760	43,013	1,253	3.0%
6181 - Overtime Pay	52	40	150	150	150	-	0.0%
6221 - Non-Teacher Retirement	7,989	8,321	6,849	10,191	10,619	428	4.2%
6231 - OASDI	6,119	6,256	4,947	8,178	13,225	5,047	61.7%
6232 - Medicare	1,431	1,463	1,156	1,913	1,859	(54)	-2.8%
6241 - Employee Insurance	12,858	14,420	12,360	8,839	17,704	8,865	100.3%
6312 - Program Improvement Services	3,672	-	-	-	-	-	0.0%
6319 - Other Professional Services	-	157	138,339	77,820	50,000	(27,820)	-35.7%
6343 - Travel	5	-	-	2,750	4,250	1,500	54.5%
6344 - Retreat	741	-	-	-	-	-	0.0%
6351 - Property Insurance	78,814	-	-	-	-	-	0.0%
6392 - Other Services	2,365	-	-	-	-	-	0.0%
6417 - Athletic Apparel	2,089	-	-	-	-	-	0.0%
6419 - Contingency (Supplies)	1,418	-	-	-	-	-	0.0%
	221,575	137,586	243,429	167,780	225,819	58,039	34.6%

2019	2020	2021	2022	2023	Inc/
Actuals	Actuals	Budget	Budget	Budget	(Dec)

2546 - Security Services

6161 - Classified Salaries - Part-Time	4,272	9,625	9,556	11,572	9,013	(2,559)
6231 - OASDI	265	597	592	717	1,118	401
6232 - Medicare	62	140	139	168	131	(37)
6319 - Other Professional Services	<u>32,812</u>	<u>29,788</u>	<u>35,000</u>	<u>63,024</u>	<u>43,000</u>	<u>(20,024)</u>
	37,411	40,149	45,287	75,482	53,262	(22,220)
<u>Total - Building And Grounds</u>	265,090	182,082	295,816	243,263	279,081	35,583

Maintenance

2541 - Operation of Plant Services

6332 - Repairs & Maintenance	5,058	-	-	-	-	-
6393 - Contracted Labor Services	1,423	199	750	-	-	-
6413 - Supplies	34,384	-	-	-	-	-
6416 - Miscellaneous Supplies	7,727	-	-	-	-	-
	48,592	199	750	-	-	-

	2019	2020	2021	2022	2023	Inc/	Percent
	Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

2542 - Care and Upkeep of Buildings Services

6151 - Classified Salaries	14,122	26,558	48,280	74,664	75,346	682	0.9%
6161 - Classified Salaries - Part-Time	32,594	7,584	3,596	3,596	3,596	-	0.0%
6181 - Overtime Pay	3,567	448	5,652	5,652	5,652	-	0.0%
6221 - Non-Teacher Retirement	3,837	1,947	5,698	7,079	8,603	1,523	21.5%
6231 - OASDI	3,079	2,123	3,567	5,204	8,890	3,687	70.8%
6232 - Medicare	720	496	833	1,216	1,225	9	0.8%
6241 - Employee Insurance	9,603	9,806	13,630	23,256	26,556	3,300	14.2%
6316 - Technology Related Services	5,935	-	-	-	-	-	0.0%
6332 - Repairs & Maintenance	82,190	48,836	100,500	159,317	106,600	(52,717)	-33.1%
6391 - Other Purchased Services	706	2,262	5,497	10,330	-	(10,330)	-100.0%
6415 - Custodial Supplies	41,565	-	-	-	-	-	0.0%
6521 - Buildings	85,000	212,668	30,202,449	-	-	-	0.0%
6541 - Regular Equipment	149,634	133,670	96,646	122,369	285,000	162,631	132.9%
	435,167	446,399	30,486,348	412,682	521,468	108,786	26.4%

2543 - Care and Upkeep of Grounds Services

6151 - Classified Salaries	185,773	189,446	193,845	238,572	190,871	(47,701)	-20.0%
6221 - Non-Teacher Retirement	14,948	15,087	15,563	19,506	15,529	(3,977)	-20.4%
6231 - OASDI	11,187	11,076	12,018	14,792	11,834	(2,958)	-20.0%
6232 - Medicare	2,616	2,590	2,811	3,459	2,767	(692)	-20.0%
6241 - Employee Insurance	28,153	30,820	32,713	46,582	35,408	(11,174)	-24.0%
6541 - Regular Equipment	548	12,076	5,000	5,000	5,000	-	0.0%
	246,848	261,173	261,950	327,911	261,410	(66,501)	-20.3%

2544 - Care and Upkeep of Equipment Services

6331 - Cleaning Services	38,836	2,754	3,354	4,810	5,000	190	4.0%
6332 - Repairs & Maintenance	46,624	53,064	59,630	53,800	6,060	(47,740)	-88.7%
6339 - Other Property Services	14,701	-	-	-	-	-	0.0%
6411 - General Supplies	36,245	13,160	29,000	24,000	18,000	(6,000)	-25.0%
	136,406	68,978	91,984	82,610	29,060	(53,550)	-64.8%

4051 - Const. and Improvement Svcs

<u>6521 - Buildings</u>	18,539	(2,000)	327,000	-	-	-	0.0%
	18,539	(2,000)	327,000	-	-	-	0.0%

Total - Maintenance **885,552** **796,898** **31,168,032** **823,203** **811,937** **(11,265)** **-1.4%**

2019	2020	2021	2022	2023	Inc/	Percent
Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change

Custodial

2541 - Operation of Plant Services

6415 - Custodial Supplies	80,834	-	-	-	-	-	0.0%
	80,834	-	-	-	-	-	0.0%
2542 - Care and Upkeep of Buildings Services							
6151 - Classified Salaries	<u>468,267</u>	<u>526,035</u>	<u>542,763</u>	<u>545,163</u>	<u>657,146</u>	<u>111,983</u>	20.5%
6161 - Classified Salaries - Part-Time	20,196	13,883	22,530	15,660	-	(15,660)	-100.0%
6181 - Overtime Pay	77,128	56,531	58,568	58,568	58,568	-	0.0%
6221 - Non-Teacher Retirement	44,715	48,313	53,722	52,052	62,806	10,753	20.7%
6231 - OASDI	34,738	36,714	38,679	38,402	55,349	16,946	44.1%
6232 - Medicare	8,124	8,586	9,046	8,982	10,003	1,021	11.4%
6241 - Employee Insurance	90,323	110,152	120,805	133,294	168,329	35,035	26.3%
	743,492	800,214	846,113	852,122	1,012,199	160,078	18.8%
Total - Custodial	824,326	800,214	846,113	852,122	1,012,199	160,078	18.8%

Transportation

2541 - Operation of Plant Services

2545 - Vehicle Servicing & Maintenance Services

6332 - Repairs & Maintenance	3,274	2,134	3,500	7,500	7,500	-	0.0%
6413 - Supplies	<u>343</u>	=	=	=	=	=	0.0%
6486 - Gasoline/Diesel	3,264	2,512	3,000	3,000	3,000	-	0.0%
	6,881	4,646	6,500	10,500	10,500	-	0.0%

2551 - Contracted

Transportation Services

6341 - Contracted Pupil

Transportation

6342 - Other Non-Route

Transportation

	75,615	47,909	-	20,000	-	(20,000)	-100.0%
	2,540	1,313	1,200	94,430	6,000	(88,430)	-93.6%
	78,155	49,222	1,200	114,430	6,000	(108,430)	-94.8%

	2019	2020	2021	2022	2023	Inc/	Percent
	Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change
<u>2552 - District Operated</u>							
<u>Transportation Services</u>							
6151 - Classified Salaries	162,029	164,031	173,242	153,582	236,372	82,790	53.9%
6161 - Classified Salaries - Part-Time	2,680	1,645	1,000	23,830	16,480	(7,350)	-30.8%
6171 - Classified Unused Leave/Severance Pay	-	1,927	-	-	-	-	0.0%
6181 - Overtime Pay	34,576	29,451	30,825	30,825	30,825	-	0.0%
6221 - Non-Teacher Retirement	15,401	15,394	18,664	15,472	22,900	7,428	48.0%
6231 - OASDI	11,743	11,907	14,701	12,910	27,336	14,426	111.7%
6232 - Medicare	2,747	2,785	3,438	3,018	4,114	1,096	36.3%
6241 - Employee Insurance	27,156	29,054	27,196	33,870	53,254	19,384	57.2%
6316 - Technology Related Services	501	-	-	-	-	-	0.0%
6332 - Repairs & Maintenance	2,757	7,159	8,000	8,200	8,200	-	0.0%
6334 - Rental - Equipment	94,779	102,679	157,800	133,000	133,000	-	0.0%
6343 - Travel	-	-	250	500	500	-	0.0%
6355 - Transportation Vehicle Insurance	3,775	-	-	-	-	-	0.0%
6391 - Other Purchased Services	536	(27)	560	560	560	-	0.0%
6413 - Supplies	1,048	-	-	-	-	-	0.0%
6486 - Gasoline/Diesel	29,302	14,070	25,000	25,000	25,000	-	0.0%
6551 - Vehicles	=	=	<u>3,500</u>	=	=	=	0.0%
	389,027	381,527	464,176	440,767	558,540	117,773	26.7%
2555 - Payments to Other District for Transportation							
<u>6341 - Contracted Pupil Transportation</u>	5,587	3,227	7,000	10,000	10,000	-	0.0%
Total - Transportation	479,649	438,621	478,876	575,697	585,040	9,343	1.6%

	2019	2020	2021	2022	2023	Inc/	Percent
	Actuals	Actuals	Budget	Budget	Budget	(Dec)	Change
2542 - Care and Upkeep of Buildings Services							
6335 - Water & Sewer	89,014	77,491	77,850	83,500	82,500	(1,000)	-1.2%
6336 - Trash Removal	43,191	33,148	37,250	39,000	39,000	-	0.0%
6337 - Technology Repairs & Maintenance	3,195	-	-	-	-	-	0.0%
6364 - Telephone	990	-	-	-	-	-	0.0%
6482 - Heating	-	30,097	51,750	59,500	76,200	16,700	28.1%
6481 - Electric	345,579	265,872	317,600	324,500	359,000	34,500	10.6%
	481,969	406,609	484,450	506,500	556,700	50,200	9.9%
Total - Utilities	481,969	406,609	484,450	506,500	556,700	50,200	9.9%

POSITIONS

	2021-22	2022-23	Increase/ Decrease
High School			
Apprenticeship Coordinator	1.0	1.0	0.0
Art Teacher	0.8	0.8	0.0
Assistant Principal	2.0	1.0	-1.0
Dean of Students	0.0	1.0	1.0
Business Education Teacher	1.0	1.0	0.0
Business Technology Teacher	1.0	1.0	0.0
Cornerstone Teacher	1.0	1.0	0.0
Drama Teacher	0.8	0.8	0.0
ELL Teacher	0.5	0.5	0.0
English Language Arts Teacher	4.0	4.0	0.0
Foreign Language Teacher	2.0	2.0	0.0
Gifted Teacher	0.5	0.5	0.0
Guidance Counselor	2.0	2.0	0.0
High School Principal	1.0	1.0	0.0
Instructional Technology Specialist	0.1	0.1	0.0
Librarian	1.0	0.5	-0.5
Math Teacher	4.0	4.0	0.0
Music Teacher	1.6	1.6	0.0
Nurse	0.5	0.5	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	1.5	0.5
Social Studies Teacher	3.0	4.0	1.0
Teacher Assistant	1.0	1.0	0.0
	<hr/> 36.8	<hr/> 37.8	<hr/> 1.0

	2021-22	2022-23	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
Drama Teacher	0.2	0.2	0.0
Elective Teacher (Gardener)	1.0	1.0	0.0
ELL Teacher	0.5	0.5	0.0
Foreign Language	1.0	1.0	0.0
Gifted Teacher	0.5	0.5	0.0
Guidance Counselor	1.0	1.0	0.0
Instructional Technology Specialist	0.9	0.5	-0.4
Librarian	0.0	0.5	0.5
Math Specialist	1.0	1.0	0.0
Math Teacher	2.0	2.0	0.0
Middle School Principal	1.0	1.0	0.0
Music Teacher	0.4	0.4	0.0
PE Teacher	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	1.5	0.5
Social Studies Teacher	2.0	2.0	0.0
Teacher Assistant	1.0	1.0	0.0
	21.7	22.3	0.6

Elementary School

Art Teacher	1.0	1.0	0.0
Assistant Principal	1.0	1.0	0.0
Discover Club	2.0	0.5	-1.5
Elementary Principal	1.0	1.0	0.0
Elementary Teacher	23.0	23.0	0.0
ELL Teacher	1.0	1.0	0.0
Gifted Teacher	0.8	0.8	0.0
Guidance Counselor	2.0	2.0	0.0
Interventionist Assistant	1.0	1.0	0.0
Librarian	1.0	1.0	0.0
Instructional Coach/Supplemental Instr	1.0	1.0	0.0
Music Teacher	1.0	1.0	0.0
Nurse	1.0	1.0	0.0
PE Teacher	2.0	2.0	0.0
Reading Specialist	2.0	2.0	0.0
Secretary	2.0	2.0	0.0
Seed to Table Teacher	0.5	0.5	0.0
Supplemental Math Teacher	2.0	2.0	0.0
Teacher Assistant	2.0	2.0	0.0
Technology Teacher	0.5	0.5	0.0
	<hr/>	<hr/>	<hr/>
	47.8	46.3	-1.5

	2021-22	2022-23	Increase/ Decrease
Early Childhood Center			
Art Teacher	1.0	1.0	0.0
Assistant Principal	1.0	1.0	0.0
Discover Club	2.8	2.8	0.0
Early Childhood Principal	1.0	1.0	0.0
Elementary Teacher	18.0	18.0	0.0
ELL Teacher	0.5	0.5	0.0
Gifted Teacher	0.2	0.2	0.0
Guidance Counselor	1.0	2.0	1.0
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	1.0	1.0	0.0
Preschool Aide	5.5	5.5	0.0
Preschool Teacher	8.0	8.0	0.0
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	2.0	2.0	0.0
Teacher Assistant - Interventionist Math	1.0	1.0	0.0
Technology Teacher	0.5	0.5	0.0
	<hr/> 57.9	<hr/> 58.9	<hr/> 1.0

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	0.0	0.0	0.0
	<hr/> 6.0	<hr/> 6.0	<hr/> 0.0

2021-22 2022-23 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	2.0	1.0
Chief Finance Officer	0.0	1.0	1.0
Communication Specialist	1.0	0.0	-1.0
Data Specialist	2.0	2.0	0.0
Digital Marketing and Media Specialist	0.0	1.0	1.0
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	0.0	-1.0
Director of Operations	0.0	1.0	1.0
HR Specialist	2.0	2.0	0.0
IT Manager	1.0	1.0	0.0
Payroll Specialist	1.0	1.0	0.0
Superintendent	1.0	1.0	0.0
Technology Coordinator	0.0	1.0	1.0
Technology Support Specialist	2.0	2.0	0.0
	<hr/>	<hr/>	<hr/>
	19.0	22.0	3.0

Buildings & Grounds

Administrative Assistant	1.0	1.0	0.0
Building & Grounds Director	0.0	0.0	0.0
Bus Driver/Courier	0.7	0.7	0.0
Bus Driver/Maintenance	0.5	0.5	0.0
Crossing Guard	0.5	0.5	0.0
Custodian	10.6	10.6	0.0
Custodian & Bus	2.5	2.5	0.0
Grounds & Maintenance	3.0	3.0	0.0
Head Custodian	3.0	3.0	0.0
Maintenance	1.0	1.0	0.0
Night Custodian - Floater	1.0	1.0	0.0
	<hr/>	<hr/>	<hr/>
	23.8	23.8	0.0

	2021-22	2022-23	Increase/ Decrease
Transportation			
Head Bus Driver	1.0	1.0	0.0
Bus Driver/Maintenance	0.5	0.5	0.0
Bus Driver/Courier	0.3	0.3	0.1
Bus Driver/Custodian	2.5	0.0	-2.5
	<hr/> 4.3	<hr/> 1.8	<hr/> -2.5
Food Service			
Chef	1.0	0.0	-1.0
Chef's Assistant	1.0	0.0	-1.0
Cook's Assistant	5.0	5.0	0.0
Dishwasher	0.0	0.0	0.0
Food Service Manager	1.0	1.0	0.0
Head Cook	2.0	3.0	1.0
	<hr/> 10.0	<hr/> 9.0	<hr/> -1.0

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>
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>\$ 26,380,000.00</u>	<u>\$ 10,486,223.82</u>	<u>\$ 36,866,223.82</u>

STUDENT ENROLLMENT PROJECTIONS

Student Enrollment Projections

by Grade

Cohort Survival Ratio Method

(Includes Non-Resident Students)

Historical														Projection			
Grade	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	2024-25	2025-26
K	94	115	117	122	123	123	124	120	116	120	132	111	116	116	116	116	116
1	82	96	104	111	112	115	117	130	125	113	121	119	106	112	112	112	112
		102%	90%	95%	92%	93%	95%	105%	104%	97%	101%	90%	95%	97%	97%	97%	97%
2	90	81	89	101	115	103	113	109	134	123	104	114	122	103	109	109	109
		99%	93%	97%	104%	92%	98%	93%	103%	98%	92%	94%	103%	97%	97%	97%	97%
3	77	91	78	93	96	107	109	121	105	126	121	97	110	120	101	107	107
		101%	96%	104%	95%	93%	106%	107%	96%	94%	98%	93%	96%	98%	98%	98%	98%
4	59	75	85	78	98	94	106	106	120	112	120	116	91	108	118	99	105
		97%	93%	100%	105%	98%	99%	97%	99%	107%	95%	96%	94%	98%	98%	98%	98%
5	82	52	75	84	80	93	94	101	104	124	109	125	106	89	106	115	97
		88%	100%	99%	103%	95%	100%	95%	98%	103%	97%	104%	91%	98%	98%	98%	98%
6	70	81	61	68	88	82	94	96	106	109	130	106	115	108	91	108	117
		99%	117%	91%	105%	103%	101%	102%	105%	105%	105%	97%	92%	102%	102%	102%	102%
7	76	72	73	59	79	96	79	100	95	111	106	131	108	118	110	93	110
		103%	90%	97%	116%	109%	96%	106%	99%	105%	102%	101%	102%	102%	102%	102%	102%
8	74	78	73	79	63	81	92	82	107	100	116	106	132	108	118	110	93
		103%	101%	108%	107%	81%	96%	104%	107%	105%	105%	100%	101%	100%	100%	100%	100%
9	74	84	87	74	86	62	80	90	85	99	93	112	101	133	109	119	111
		114%	112%	101%	109%	98%	99%	98%	104%	93%	93%	97%	95%	101%	101%	101%	101%
10	81	80	84	94	79	74	64	79	96	86	108	88	108	102	135	111	121
		108%	100%	108%	107%	86%	103%	99%	107%	101%	109%	95%	95%	101%	101%	101%	101%
11	90	80	78	90	95	81	76	66	74	90	90	104	89	108	102	135	111
		99%	98%	107%	101%	103%	103%	103%	94%	94%	105%	96%	96%	100%	100%	100%	100%
12	85	87	84	81	89	87	82	79	73	73	88	89	104	89	109	103	136
		97%	105%	104%	99%	92%	101%	104%	111%	99%	98%	99%	99%	100%	100%	100%	100%