

# FISCAL YEAR 2024 BUDGET

Maplewood Richmond Heights School District



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# BUDGET MESSAGE

## OVERVIEW

At MRH, we adhere to the zero-based budgeting model, a meticulous approach that shapes our annual budget. Under this model, every building principal and department head is responsible for submitting a comprehensive budget proposal to our Central Office Administrative Team. These proposals undergo a rigorous evaluation and editing process before being presented for final internal approval at the Central Office.

Our staffing budgets are strategically developed based on projected enrollment numbers and the specific educational requirements of our students for the upcoming academic year. We carefully assess and adjust these budgets as necessary, ensuring we allocate resources efficiently and effectively.

Once the draft district budgets are finalized, they undergo a thorough review and approval process by the Board of Education. This critical step ensures that the budgets align with our district's strategic goals, financial objectives, and overall educational priorities.

By adhering to the zero-based budgeting model and involving key stakeholders in the budgeting process, we aim to foster transparency, accountability, and the responsible allocation of resources within our district. We remain dedicated to providing a high-quality education while being mindful of fiscal stewardship.

## MISSION & VISION

The mission of the Maplewood Richmond Heights School District is to inspire and prepare students to become leaders, scholars, stewards, and citizens who are equipped to thrive in a diverse and ever-changing world. At the heart of our mission are "the cornerstones" of scholarship, leadership, stewardship, and citizenship.

Scholarship is fundamental to our educational approach, and we strive for academic rigor across all of our schools. Our commitment to academic excellence is reflected in our impressive track record: in 2011, MRH saw the largest increase in test scores out of over 50 school districts in our region.

We also place great emphasis on developing strong leaders. MRH students have access to a range of leadership opportunities, including courses, student government, off-site training, and principal's advisory groups. We believe these experiences provide students with valuable skills that they can use long after they have graduated.

Stewardship is another cornerstone of our district. We are committed to the belief that we are one human family on this planet, and it is our responsibility to care for and nurture our collective home. This belief is reflected in every aspect of our schools, from the classroom to the lunch room.

Finally, we are focused on creating global citizens who are committed to social justice, systems thinking, and cultural awareness. We believe by fostering these values, our students will grow into adults who are equipped to thrive in a complex and interconnected world.

At MRH, we hold a deep appreciation for the following core values:

- **Highly Qualified Teachers:** We take immense pride in our exceptional educators, as evidenced by our high percentage of National Board Certified Teachers in the county. This ensures our students receive instruction from knowledgeable and experienced professionals who are dedicated to their growth and success.
- **Personalized Service:** Our Home Visit program serves as a testament to our commitment to building strong and meaningful relationships with parents. Furthermore, our focus on maintaining small class sizes enables our teachers to provide individualized attention and support to each student, fostering a nurturing and conducive learning environment.
- **Academic Rigor:** We are unwavering in our dedication to academic excellence. This commitment is reflected in our consistently increasing test scores and the significant expansion of college prep courses offered at our high school. By challenging and empowering our students, we equip them with the skills and knowledge they need to excel academically and beyond.
- **Technology for 21st Century Learning:** As trailblazers in the county, we were the first public school district to implement one-to-one laptops at the secondary level. We recognize the importance of preparing our students for success in an increasingly digital world, and our emphasis on integrating technology into the curriculum ensures that they are equipped with essential 21st-century skills.
- **Diversity:** We prioritize professional development in social justice and culturally responsive teaching. By embracing diversity and promoting inclusivity, we strive to create a learning environment that values and respects the unique backgrounds and perspectives of all our students. We are committed to fostering a sense of belonging and ensuring that each student feels welcomed and supported.
- **Outstanding Facilities:** Our investment in infrastructure is evident through the extensive renovations and new construction projects undertaken since 2002. With nearly every learning space in the district being renovated or newly built, we are dedicated to providing our students with safe, modern, and engaging facilities that

## REVENUES

The local current tax revenues for FY24 are expected to increase by \$820,000 based on the district's projected assessed valuation figures for tax year 2023. However, due to reassessment, the growth in property tax revenue is limited to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI). Actual CPI is published at 6.5%.

In addition to tax revenues, local revenues also include income from various paid services such as lunch sales to adults/students, Discover Club fees, and Preschool tuition payments. The lunch sales have been boosted with the anticipation that program participation will be positively impacted by contracting food services. However, the Discover Club, the District's before and after-school program, continues to face challenges in finding child care workers. To address this issue, MRH has formed a partnership with the YMCA to take over the responsibility of running the before and after care program. Despite this collaboration, staffing concerns persist, affecting the District's ability to fully staff Discover Club at the ECC. The District is considering expanding its partnership with the YMCA to include grades K-2, while Preschool students would still be enrolled in Discover Club, which will be staffed by MRH employees. Due to these ongoing staffing issues, revenue for FY24 has been further reduced compared to the previous year.

State Aid, which comprises the Basic Formula and the Classroom Trust Fund, provides school funding to the District based on a per-student formula. For FY24, the projected funding amount per Weighted ADA (WADA) is \$1,378.

District Basic Formula payments will be determined based on the higher value between FY 2020, FY 2021, FY 2022, FY 2023, or an estimate of FY 2024 WADA. The Basic Formula allocations will revert to the pre-COVID methodology, considering the 1st and 2nd year or an estimated ADA for FY25. The state of Missouri has allocated \$3.6 billion for Basic Formula payments in FY24.

The Classroom Trust Fund, which distributes gaming proceeds collected via a tax on riverboat gambling. The Classroom Trust Fund revenue for FY24 is estimated to be ~\$600,000, calculated based on the FY23 Average Daily Attendance.

Funding from Prop C, which is generated through a 1-cent sales tax, will also be determined based on the pre-COVID standard of the prior year's Average Daily Attendance (ADA). MRH anticipates receiving \$1.7 million from Prop C for FY24. However, it's important to note that these projected amounts can only be realized if there is sufficient revenue available to fund them at the currently appropriated level. If the dedicated revenues exceed the appropriation level, a supplement appropriation may be required.

Furthermore, while federal revenues are anticipated to decline due to the exhaustion of additional funding allocated in response to COVID, MRH expects revenue related to Title I, II, and IV to remain consistent with previous years. It is worth noting that a portion of these

revenues is allocated to private and parochial schools, as well as facilities catering to abused and neglected children within the district boundaries. Specifically, the schools and facilities included in this distribution are Little Flower and Boys Hope, Girls Hope.

## EXPENDITURES

In Fiscal Year 2023-24, the school district finds itself at the intersection of two crucial factors driving the need for additional resources and infrastructure: continuous growth in student enrollment and the imperative to enhance salaries and wages for all employees. The district has witnessed a consistent rise in student population, necessitating the addition of teaching and support staff positions each year. Alongside this, the district acknowledges the importance of remaining competitive in the region and attracting top talent by offering fair compensation to its dedicated workforce. As a result, increasing salaries and wages has become the primary driver for budgetary increases, underlining the district's commitment to providing quality education and support services while nurturing a conducive learning environment.

The Strategic Plan (CSIP) will become a guiding document for the district's efforts to enhance educational opportunities and outcomes for all students. Equity continues to be a major focus, with ongoing initiatives to develop inclusive programs, analyze data, and design curriculum and instructional practices that promote equal access to education and success for every student.

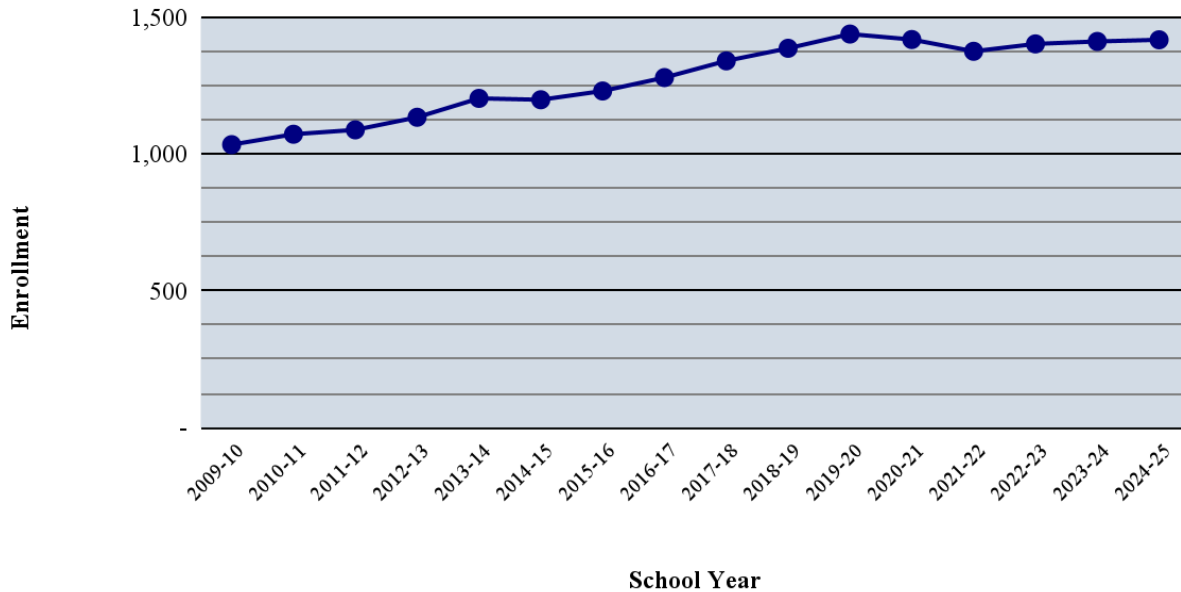
As the district reflects on the historical trends, the increase in student enrollment, particularly in Kindergarten cohorts, has been notable. The district has been proactive in optimizing existing spaces and implementing necessary expansions and renovations to accommodate the growing student population. The Early Childhood Center's expansion in 2017 and subsequent modifications at the Elementary School have been pivotal in meeting the needs of larger cohorts as they progress through the grade levels.

The voter-approved bond sale of \$30 million in 2020 has provided vital funds for infrastructure improvements and expansion projects, primarily focusing on the Middle School/High School facilities. The ongoing construction projects, which include an expanded cafeteria, additional lunch lines, an extra gymnasium, Alternative Education spaces, and a dedicated MS/HS Student Services Center, are expected to enhance the learning environment and support the increasing student enrollment. The construction timeline is scheduled to continue through the winter of 2024, with the district's commitment to providing optimal learning conditions remaining steadfast.

Overall, the district's goals for Fiscal Year 2023-24 include addressing the needs of the growing student population, prioritizing social and emotional support, developing equitable educational programs, and ensuring competitive salaries and wages for employees. These efforts aim to create an inclusive and supportive educational environment that promotes the success and well-being of all students and staff members.



## ENROLLMENT PROJECTION



Other factors influencing expenditures in the Fiscal 2024 Budget:

- The District's medical insurance premiums per full-time employee will rise by 7.5%. Despite MRH's favorable claims experience, which has resulted in the District moving from Tier 5 to Tier 4 within the CSD Insurance Trust, our rates are determined based on a 36-month rolling average. As a result, it takes multiple years of claims being lower than 100% of premiums to see a positive shift in tiers. To account for this expected increase, additional budget funds have been allocated to the Employee Benefits budgets. The Benefits category, as a whole, will see a 5.88% increase in Fiscal Year 2024. Moreover, benefits will increase proportionally to salary raises. To remain competitive within the region, teachers and support staff will experience a significant increase in salaries and wages for FY24.
- Staffing counts at MRH will remain unchanged for Fiscal Year 2024. However, there will be an addition of an extra social worker at the Elementary School, which will be facilitated by the Special School District. It's important to note that this addition will not have any financial impact on MRH's budget, as the costs associated with this new staff member will be covered by the Special School District.
- The decision to add another social worker at the Elementary School reflects the commitment to providing comprehensive support and resources for students. The role of a social worker is crucial in addressing the social, emotional, and behavioral needs of students, ensuring their well-being and creating a positive learning environment.

By collaborating with the Special School District to bring in this additional social worker, MRH aims to enhance the support services available to students, particularly in areas related to mental health and social-emotional development. This demonstrates the district's dedication to meeting the diverse needs of its students and fostering their overall success and growth.

- 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 High School and Central office 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 at the Elementary and Early Childhood Center are being updated as support is discontinued.
- The remaining portion of the MS/HS Renovation will be completed during FY24.
- The new Maria J. Langston Administrative Center will be renovated during the next year with a projected move in date of January, 2024.
- 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

As Fiscal Year 2023 is still in progress, current indications suggest that the District will finish with operating fund balances near 45%. However, the budget for FY23 anticipates ending with operating fund balances near 36%, deliberately reducing the district's reserve funds. This reduction is a strategic decision to avoid carrying excessive fund balances that could potentially negatively impact the District's scoring on MSIP 6. It is important to note the balance remains well above the state-required minimum of 3% and is under the discretion of the Board of Education (BOE).

Looking ahead to Fiscal Year 2024, the district and the region, including St. Louis and Maplewood, MO, will face various financial challenges as they continue to recover from the impacts of the pandemic. Rising inflation rates and planned increases in interest rates are expected to have a negative effect on the district's budget. The increasing costs of goods and services, coupled with relatively stable revenue, pose financial obstacles for the district.

**Inflation:** The district's budget, following a Zero-Based budgeting approach, reflects the best estimates based on actual vendor quotes or proposals. The building and department budgets incorporate additional costs due to rising inflation. Furthermore, a contingency amount is set aside to address unexpected inflationary impacts, ensuring the district can manage sudden increases in the prices of goods and services.

**Interest rates:** The interest rates on bonds are fixed when the bonds are sold and are generally unchangeable unless the district undergoes a bond refunding process. However, rising interest rates and updated regulations surrounding bond refunding may reduce the likelihood of many refundings in the near term.

**Job Market:** MRH recognizes the evolving job market may necessitate allocating additional resources in the coming years to attract and retain high-quality teaching and support staff. The district continues to face challenges in finding bus drivers, custodians, maintenance workers, childcare workers, and food service workers.

**Contracted Food Service:** For Fiscal Year 23, MRH has successfully contracted with Chartwells for its food service operations, and this partnership will continue into Fiscal Year 24. This collaboration has alleviated immediate pressures on our food service operations, ensuring quality services for students. The partnership with Chartwells allows the district to leverage their expertise and resources in providing nutritious meals to our students.

**Partnership with YMCA:** In Fiscal Year 23, MRH established a partnership with the YMCA for before and after childcare services, specifically through the Discover Club program. Building on this successful collaboration, the district is exploring the expansion of this partnership to include grades K-2. By expanding the partnership, MRH aims to enhance the availability and quality of before and after-school care services for a wider range of students.

Filling Support Staff Positions: The district has made significant progress in filling many vacant support staff positions. This achievement has been instrumental in addressing staffing challenges and maintaining essential operations across various departments.

Bus Driver Shortage: While the district still faces a shortage of bus drivers, it is actively seeking innovative solutions to overcome this challenge. Given the high costs associated with contracted services, MRH is exploring the option of training current employees, including teachers and coaches, to fill the void. This approach not only helps address the shortage but also ensures efficient utilization of resources within the district.

By contracting with Chartwells, partnering with the YMCA, and successfully filling most vacant support staff positions, MRH has effectively mitigated immediate pressures on food service operations and before/after childcare services. These strategic measures contribute to the overall smooth functioning of the district and its commitment to providing quality services to students and families. The ongoing efforts to address the bus driver shortage demonstrate the district's proactive approach in overcoming challenges while optimizing available resources.

The Board of Education and Administration will continue to closely monitor expenditures, maintain conservative budgeting practices, and implement strategic budget reductions if necessary. These measures are essential to ensure the district effectively fulfills its mission of inspiring and preparing students as leaders, scholars, stewards, and citizens for a diverse and ever-changing world. Maintaining an adequate operating fund balance remains a fundamental requirement to safeguard the district's long-term financial well-being.

# BUDGET SUMMARY

## BUILDING & DEPARTMENT BUDGETS

### EARLY CHILDHOOD CENTER

The salary and benefits budgets have been adjusted to accommodate an increase in the base rate of the teacher salary schedule. Additionally, a Support Staff Salary Schedule has been created and will be implemented in FY24. These adjustments are necessary to retain our highly qualified staff in an increasingly competitive job market.

Math will be the primary instructional focus for the school year so additional budget has been added for supplies to support math instruction. Overall, supplies and purchased services are down when compared to prior years.

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 2,783,758	\$ 3,021,686	\$ 3,290,641	\$ 3,190,467	\$ 3,593,330	\$ 402,863	12.6%
Benefits	842,824	950,571	1,020,237	1,103,880	1,243,870	139,990	12.7%
Purchased Service	165,167	57,568	201,757	72,148	20,920	(51,228)	-71.0%
Supplies	<u>82,377</u>	<u>139,963</u>	<u>148,769</u>	<u>163,533</u>	<u>131,250</u>	<u>(32,283)</u>	-19.7%
	\$ 3,874,127	\$ 4,169,788	\$ 4,688,784	\$ 4,530,027	\$ 4,989,371	\$ 459,343	10.1%

### ELEMENTARY

The salary and benefits budgets have been adjusted to accommodate an increase in the base rate of the teacher salary schedule. Additionally, a Support Staff Salary Schedule has been created and will be implemented in FY24. These adjustments are necessary to retain our highly qualified staff in an increasingly competitive job market.

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 2,418,412	\$ 2,552,134	\$ 2,574,545	\$ 2,762,189	\$ 2,936,326	\$ 174,137	6.3%
Benefits	749,352	827,350	834,942	950,631	980,989	30,358	3.2%
Purchased Service	76,749	87,185	174,424	67,557	71,728	4,171	6.2%
Supplies	<u>67,018</u>	<u>60,868</u>	<u>104,558</u>	<u>103,737</u>	<u>105,672</u>	<u>1,936</u>	1.9%
	\$ 3,311,531	\$ 3,527,537	\$ 3,688,470	\$ 3,884,114	\$ 4,094,716	\$ 210,602	5.4%

## MIDDLE SCHOOL

The salary and benefits budgets have been adjusted to accommodate an increase in the base rate of the teacher salary schedule. Additionally, a Support Staff Salary Schedule has been created and will be implemented in FY24. These adjustments are necessary to retain our highly qualified staff in an increasingly competitive job market.

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

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 1,188,407	\$ 1,332,320	\$ 1,406,270	\$ 1,491,376	\$ 1,600,709	\$ 109,333	7.3%
Benefits	359,362	409,002	429,766	485,487	516,015	30,528	6.3%
Purchased Service	38,955	123,122	144,256	154,856	149,050	(5,806)	-3.7%
Supplies	<u>12,608</u>	<u>11,187</u>	<u>35,042</u>	<u>47,103</u>	<u>43,913</u>	<u>(3,190)</u>	-6.8%
	\$ 1,599,333	\$ 1,875,632	\$ 2,015,334	\$ 2,178,821	\$ 2,309,687	\$ 130,866	6.0%

## HIGH SCHOOL

To ensure the competitiveness of our job market, we have made necessary adjustments to the salary and benefits budgets, including an increase in the base rate of the teacher salary schedule. Furthermore, in FY24, we will introduce a Support Staff Salary Schedule to properly compensate our valued support staff. These measures are crucial in retaining our highly qualified personnel in today's increasingly competitive landscape.

We have made the decision to replace the customary fall play with a musical production. While musicals often entail higher production costs than plays, we have taken the necessary steps to allocate additional budgetary resources. This investment aims to ensure a truly remarkable musical and theatrical experience for our talented students.

Additionally, our instrumental music program is flourishing, and as part of our commitment to its growth, we are actively rebuilding our inventory of school-owned equipment, including instruments. We deeply value the visual and performing arts here at MRH, and it brings us immense joy to continue supporting these exceptional programs.

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 1,662,185	\$ 1,806,352	\$ 1,841,650	\$ 1,866,305	\$ 1,978,658	\$ 112,353	6.0%
Benefits	468,431	517,052	546,615	577,046	638,275	61,228	10.6%
Purchased Service	80,430	72,296	133,395	41,915	66,725	24,810	59.2%
Supplies	<u>46,342</u>	<u>61,351</u>	<u>53,214</u>	<u>61,927</u>	<u>68,969</u>	<u>7,041</u>	11.4%
Capital Outlay	-	-	-	12,000	10,200	(1,800)	-15.0%
	\$ 2,257,388	\$ 2,457,051	\$ 2,574,873	\$ 2,559,194	\$ 2,762,826	\$ 203,633	8.0%

## STUDENT SUCCESS CENTER

In our continuous efforts to remain competitive in the job market and retain our highly qualified personnel, we have implemented crucial adjustments to the salary and benefits budgets. This includes a substantial increase in the base rate of the teacher salary schedule. These measures are necessary to attract and retain talented educators in today's increasingly competitive landscape.

MRH recognizes the value and importance of alternative education in supporting our students beyond the traditional school setting. Our Alternative Programming initiative has proven to be a vital component of our educational offerings, catering to the unique needs of students who require non-conventional approaches to learning. To further enhance this program, we are committed to investing in additional training, resources, and support in the upcoming year.

The allocation of resources for MRH's Alternative Education Program reflects our dedication to providing a comprehensive education that addresses the diverse learning styles and circumstances of our students. By bolstering this program, we strive to ensure that every student has the opportunity to thrive academically and personally, regardless of their individual needs or challenges.

We firmly believe by investing in the growth and development of our Alternative Education Programs, we are better equipped to meet the evolving educational landscape and empower our students for success.

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 329,231	\$ 343,515	\$ 377,202	\$ 388,508	\$ 425,608	\$ 37,100	9.5%
Benefits	99,306	104,489	113,063	117,733	127,485	9,752	8.3%
Purchased Service	-	18,128	2,389	6,850	36,350	29,500	430.7%
Supplies	=	<u>4,749</u>	<u>7,078</u>	<u>10,525</u>	<u>13,400</u>	<u>2,875</u>	27.3%
	\$ 428,537	\$ 470,881	\$ 499,732	\$ 523,616	\$ 602,842	\$ 79,226	15.1%

## BOARD OF EDUCATION

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Purchased Service	39,840	\$ 66,530	\$ 106,526	\$ 111,989	\$ 101,360	\$ (10,629)	-9.5%
Supplies	<u>438</u>	<u>253</u>	<u>651</u>	<u>1,000</u>	<u>1,500</u>	<u>500</u>	50.0%
	\$ 40,278	\$ 66,783	\$ 107,177	\$ 112,989	\$ 102,860	\$ (10,129)	-9.0%

## SUPERINTENDENT

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 261,836	\$ 328,147	\$ 254,161	\$ 267,000	\$ 368,314	\$ 101,314	37.9%
Benefits	58,221	70,063	58,099	60,449	88,288	27,839	46.1%
Purchased Service	24,288	4,716	28,678	61,729	49,145	(12,584)	-20.4%
Supplies	<u>2,329</u>	<u>863</u>	<u>1,371</u>	<u>9,250</u>	<u>11,100</u>	<u>1,850</u>	20.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 346,675	\$ 403,790	\$ 342,309	\$ 398,428	\$ 516,847	\$ 118,419	29.7%

## 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.

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 120,062	\$ 123,015	\$ 134,621	\$ 143,918	\$ 151,624	\$ 7,706	5.4%
Benefits	32,701	33,708	36,442	50,063	42,876	(7,187)	-14.4%
Purchased Service	48,521	45,380	56,458	26,301	28,150	1,849	7.0%
Supplies	9,596	12,145	17,946	14,292	4,280	(10,012)	-70.1%
Capital Outlay	=	=	=	<u>3,640</u>	=	<u>(3,640)</u>	-100.0%
	\$ 210,880	\$ 214,249	\$ 245,467	\$ 238,214	\$ 226,930	\$ (11,284)	-4.7%

## 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 salaries and benefits is as expected given planned increases. 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.

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 243,092	\$ 244,549	\$ 250,771	\$ 255,113	\$ 345,176	\$ 90,063	35.3%
Benefits	146,384	167,951	131,940	190,693	108,806	(81,887)	-42.9%
Purchased Service	155,367	164,036	153,239	192,362	291,600	99,238	51.6%
Supplies	5,745	4,986	8,788	8,000	7,500	(500)	-6.3%
	\$ 550,588	\$ 581,523	\$ 544,738	\$ 646,168	\$ 753,082	\$ 106,914	16.5%



## TECHNOLOGY

The Technology Department plays a vital role in ensuring the smooth functioning of our educational institution through the effective implementation and maintenance of technology infrastructure and systems. Our budgetary allocations are carefully designed to support the enhancement of technological capabilities, provide reliable technical support, and foster innovation in teaching and learning.

A significant portion of our budget is allocated to infrastructure enhancement, which includes upgrading and expanding our network infrastructure, servers, and storage capacity. These improvements are crucial in meeting the growing demands of our digital learning environment and ensuring uninterrupted connectivity for students, faculty, and staff.

To support teaching and learning initiatives, we prioritize the acquisition and maintenance of hardware and software resources. This includes updating and replacing outdated computers, tablets, interactive whiteboards, and other instructional devices. We also allocate funds for software licenses and subscriptions, ensuring that our educational software is up to date and accessible to all stakeholders.

Safeguarding sensitive data and ensuring the security of our network is a top priority. A portion of our budget is allocated to implementing robust cybersecurity measures, including firewalls, intrusion detection systems, antivirus software, and regular vulnerability assessments. We also invest in staff training to promote cybersecurity awareness and best practices among all members of our school community.

We remain dedicated to staying abreast of emerging technologies, promoting innovative teaching practices, and continuously enhancing the technology landscape across our educational institution.

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 346,485	\$ 355,473	\$ 377,645	\$ 468,863	\$ 430,572	\$ (38,291)	-8.2%
Benefits	93,273	98,262	104,284	121,129	121,973	844	0.7%
Purchased Service	69,595	164,766	129,252	88,746	145,705	56,959	64.2%
Supplies	296,785	565,997	592,217	663,326	585,240	(78,086)	-11.8%
Capital Outlay	<u>185,310</u>	<u>112,253</u>	<u>60,328</u>	<u>183,638</u>	<u>191,635</u>	<u>7,997</u>	4.4%
	\$ 991,449	\$ 1,296,752	\$ 1,263,727	\$ 1,525,703	\$ 1,475,125	\$ (50,578)	-3.3%

## BUILDINGS & GROUNDS

A component of the newly created Operations Department, Buildings and Grounds plays a vital role in maintaining the infrastructure and ensuring the safety and functionality of our facilities. This budget narrative outlines the expenses associated with salaries, other operational costs, and investments in our department.

The department consists of key personnel, including the Operations Director, Administrative Assistant, and Crossing Guards. Salaries for these positions are crucial to maintaining efficient operations and ensuring the safety of our premises. We have allocated funds to cover competitive salaries, taking into account market rates and the expertise required for each role. These dedicated individuals contribute significantly to the smooth operation and maintenance of our buildings and grounds.

Other Expenses include building rental and security services, ensuring the safety and security of our buildings is of utmost importance. Furniture, equipment, property insurances and professional development are also included here.

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 116,594	\$ 59,624	\$ 49,828	\$ 83,897	\$ 205,920	\$ 122,023	145.4%
Benefits	31,196	15,941	15,622	44,655	52,802	8,146	18.2%
Purchased Service	176,468	270,267	319,395	250,254	252,250	1,996	0.8%
Supplies	11,926	6,843	12,941	(369)	5,000	5,369	-1454.6%
Capital Outlay	=	=	<u>3,976</u>	<u>2,325</u>	=	<u>(2,325)</u>	-100.0%
	\$ 336,185	\$ 352,675	\$ 401,761	\$ 380,762	\$ 515,972	\$ 135,210	35.5%

## MAINTENANCE

The Maintenance Budget plays a vital role in ensuring the optimal functioning of our properties and the well-being of our employees. It encompasses various expenses, including general repairs, as well as significant undertakings such as HVAC equipment repairs or replacements, parking lot repairs, and roof replacements, among others.

As part of our ongoing commitment to maintaining our facilities, there are two major projects that will impact the Capital Outlay. The first is the replacement of the MS/HS Gym Roof, which is essential for the safety and comfort of our students and staff. The second project involves repaving the Glades Circle at the Elementary School, aiming to improve accessibility and overall convenience for students, parents, and visitors.

These initiatives demonstrate our dedication to providing a conducive learning and working environment. By allocating funds to address crucial maintenance needs and investing in significant projects, we ensure the longevity and functionality of our facilities while prioritizing the safety and satisfaction of our school community.

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 224,115	\$ 275,672	\$ 289,496	\$ 270,327	\$ 373,027	\$ 102,700	38.0%
Benefits	73,945	103,274	104,620	110,812	129,332	18,519	16.7%
Purchased Service	111,961	176,182	220,149	232,962	125,186	(107,776)	-46.3%
Supplies	79,640	97,143	86,856	126,605	185,250	58,645	46.3%
Capital Outlay	393,687	5,628,649	468,649	248,163	681,000	432,837	174.4%
	<u>\$ 883,348</u>	<u>\$ 6,280,919</u>	<u>\$ 1,169,770</u>	<u>\$ 988,869</u>	<u>\$ 1,493,795</u>	<u>\$ 504,926</u>	51.1%

## CUSTODIAL SERVICES

The Custodial Services Budget is vital for maintaining the cleanliness and functionality of our school facilities. We recognize the importance of providing our custodial staff with the necessary resources and equipment to efficiently carry out their duties.

To address the long-standing equipment needs we are investing in the replacement of key pieces of equipment that have not undergone meaningful upgrades in nearly a decade. This investment aims to improve the efficiency and effectiveness of our custodial operations.

By replacing outdated equipment, we empower our custodial staff to perform their duties more effectively, resulting in cleaner and more well-maintained facilities for our students and staff. We understand that providing a clean and comfortable learning environment is crucial for the well-being and success of our school community.

The commitment to upgrading our equipment showcases our dedication to maintaining high standards of cleanliness and ensuring the longevity of our facilities.

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 596,449	\$ 524,981	\$ 630,238	\$ 715,714	\$ 978,472	\$ 262,758	36.7%
Benefits	203,765	195,808	228,919	296,485	365,291	68,805	23.2%
Purchased Service	-	-	-	-	-	-	0.0%
Supplies	111,054	359,897	115,704	90,267	97,899	7,632	8.5%
Capital Outlay	-	-	-	-	23,236	23,236	
	<u>\$ 911,268</u>	<u>\$ 1,080,686</u>	<u>\$ 974,860</u>	<u>\$ 1,102,467</u>	<u>\$ 1,464,898</u>	<u>\$ 362,431</u>	32.9%

## TRANSPORTATION

The Transportation Budget is essential for the smooth operation of our student transportation program and the upkeep of our district fleet vehicles. It encompasses various expenses necessary to ensure the safe and reliable transportation of our students and the proper maintenance of our vehicles.

The budget includes costs associated with bus repairs, routine maintenance, fuel, and other transportation-related expenses. It allows us to address general maintenance needs, as well as major repairs or replacements of buses and district fleet vehicles when required.

We understand the importance of providing a safe and comfortable journey for our students and ensuring our district fleet vehicles are in optimal condition. The Transportation Budget plays a crucial role in enabling us to achieve these objectives.

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 197,054	\$ 158,825	\$ 177,500	\$ 252,852	\$ 133,575	\$ (119,277)	-47.2%
Benefits	59,139	52,830	55,405	107,603	49,326	(58,277)	-54.2%
Purchased Service	164,980	47,787	261,503	337,743	224,780	(112,963)	-33.4%
Supplies	18,391	22,844	35,355	32,873	32,270	(603)	-1.8%
Capital Outlay	<u>1,453</u>	=	=	<u>20,313</u>	=	<u>(20,313)</u>	-100.0%
	\$ 441,017	\$ 282,286	\$ 529,762	\$ 751,384	\$ 439,951	\$ (311,434)	-41.4%

## UTILITIES

In anticipation of rising energy costs driven by changes in the economic climate, the utilities budgets have been adjusted to ensure adequate funds are available throughout the fiscal year. Furthermore, we have allocated additional resources to account for the newly constructed addition and the recently acquired and soon to be renovated Maria J. Langston Administrative Center. These measures have been taken to effectively manage energy expenses and support the operational needs of our facilities.

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Purchased Service	\$115,316	\$88,643	\$94,126	\$125,392	\$122,240	(3,152)	-2.5%
Supplies	<u>295,970</u>	<u>362,846</u>	<u>351,240</u>	<u>435,200</u>	<u>456,845</u>	<u>21,645</u>	5.0%
	\$ 411,286	\$ 451,489	\$ 445,366	\$ 560,592	\$ 579,085	\$18,493.25	3.3%

## BOND ISSUE FUNDS

Construction at the Middle and High Schools is well underway and will continue throughout the Winter of 2024. We are committed to enhancing the learning environment at these campuses, ensuring our students have access to state-of-the-art facilities that foster growth and innovation.

The bond construction projects signify our dedication to providing the best possible educational experience for our students. We appreciate your continued support and patience as we work diligently to create modern, inspiring spaces that will positively impact our school community for years to come.

<b>Expenditures by Object</b>	2020 Budget	2021 Budget	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
Capital Outlay	\$ -	\$ -	\$ 13,371,691	\$ 12,230,136	\$ 4,844,336	\$ (7,385,800)	-60.4%
Long & Short Term Debt	=	=	=	=	=	=	<u>0.0%</u>
	\$ -	\$ -	\$ 13,371,691	\$ 12,230,136	\$ 4,844,336	\$ (7,385,800)	-60.4%

## ASSISTANT SUPERINTENDENT

The Assistant Superintendent Budget encompasses the salaries and benefits for key positions within our organization, including the Assistant Superintendent of HR/DEI and the Assistant Superintendent of Curriculum Instruction and Assessment. Starting from FY23, we have also included the MTSS Coordinator position in this budget, with its associated costs being reimbursed by the Special School District (SSD).

Additionally, this budget covers various expenses related to the functioning of the Office of the Superintendent. These expenses include meeting expenses, professional dues and memberships, as well as costs associated with recruitment and personnel hiring. Beginning in FY24 costs for substitute teachers and staff will be captured here. The FY23 Budget has been adjusted to reflect this, as well.

Any changes made to the salary and benefits budgets are in accordance with planned increases for salaries and benefits. It is worth noting that the budget for purchased services and supplies remains consistent with previous years, ensuring a stable allocation of resources.

We remain committed to responsible financial management and transparency, aligning our budget allocations with our strategic goals and organizational needs.

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 288,414	\$ 292,620	\$ 324,175	\$ 540,205	\$ 563,079	\$ 22,874	4.2%
Benefits	77,579	80,513	86,108	129,225	152,280	23,056	17.8%
Purchased Service	20,626	23,313	35,272	474,587	469,350	(5,237)	-1.1%
Supplies	15,156	9,164	26,329	5,668	2,750	(2,918)	-51.5%
Capital Outlay	517	-	-	-	-	-	0.0%
	<u>\$ 402,292</u>	<u>\$ 405,610</u>	<u>\$ 471,884</u>	<u>\$ 1,149,685</u>	<u>\$ 1,187,459</u>	<u>\$ 37,774</u>	3.3%

## ASSESSMENT

The Assessment Budget plays a crucial role in our commitment to evaluating student progress and ensuring high-quality education. This budget encompasses various expenses associated with assessment tools, resources, and personnel.

Funds are allocated to procure standardized tests, online assessment platforms, scoring materials, and other necessary assessment resources. Additionally, professional development opportunities for staff members involved in administering and analyzing assessments are covered by this budget.

We recognize the significance of data-driven decision-making in improving instructional strategies and meeting the diverse needs of our students. Therefore, the Assessment Budget is thoughtfully designed to support the implementation of effective assessment practices throughout our educational programs.

By investing in assessment tools and resources, we aim to provide educators with valuable insights into student learning, allowing for targeted interventions and instructional adjustments.

This budget also supports our ongoing efforts to maintain the integrity and validity of our assessment practices, ensuring that our evaluation methods align with rigorous educational standards.

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 76,892	\$ 79,007	\$ 81,180	\$ 83,615	\$ 87,378	\$ 3,763	4.5%
Benefits	20,481	21,487	22,411	23,476	24,770	1,295	5.5%
Purchased Service	145	496	2,074	3,969	2,600	(1,369)	-34.5%
Supplies	<u>42,574</u>	<u>46,557</u>	<u>54,120</u>	<u>58,388</u>	<u>53,174</u>	<u>(5,214)</u>	-8.9%
	\$ 140,091	\$ 147,547	\$ 159,785	\$ 169,448	\$ 167,923	\$ (1,525)	-0.9%

## CURRICULUM DEVELOPMENT

The Curriculum Development Budget is a critical component of our commitment to providing high-quality education to our students. This budget encompasses various expenses associated with the development, enhancement, and implementation of curriculum materials and resources.

Funds are allocated to support the creation of engaging and rigorous curriculum frameworks, the acquisition of educational materials, the development of digital resources, and the implementation of innovative instructional strategies.

We recognize the importance of continually refining and expanding our curriculum to meet the evolving needs of our students and align with current educational standards. The Curriculum Development Budget allows us to collaborate with subject matter experts, conduct research, and incorporate best practices into our instructional materials.

By investing in curriculum development, we ensure our students receive a well-rounded and comprehensive education that prepares them for success in the modern world. This budget enables us to adapt to emerging educational trends, incorporate technology into the learning process, and foster a stimulating and inclusive classroom environment.

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 24,249	\$ 74,870	\$ 41,328	\$ 109,270	\$ 115,720	\$ 6,450	5.9%
Benefits	4,295	11,808	6,236	18,704	20,815	2,111	11.3%
Purchased Service	65,516	93,149	71,262	26,000	-	(26,000)	-100.0%
Supplies	<u>47,100</u>	<u>56,286</u>	<u>54,637</u>	<u>39,450</u>	<u>124,527</u>	<u>85,077</u>	215.7%
	\$ 141,160	\$ 236,112	\$ 173,464	\$ 193,424	\$ 261,062	\$ 67,638	35.0%

## PROFESSIONAL DEVELOPMENT

The Professional Development Budget is a crucial investment in the growth and excellence of our educators and staff. This budget encompasses various expenses related to training, workshops, conferences, and other professional development opportunities.

Funds are allocated to support ongoing professional learning experiences for our teachers, administrators, and support staff. These opportunities provide valuable knowledge, skills, and strategies that enhance their instructional practices, leadership abilities, and overall professional growth.

The Professional Development Budget enables our educators to stay updated on the latest research, best practices, and innovative approaches in their respective fields. It allows them to collaborate with colleagues, attend conferences, participate in workshops, and engage in continuous learning that directly benefits our students.

We recognize the transformative power of professional development in fostering a culture of excellence and continuous improvement. By investing in the development of our educators, we empower them to create dynamic and effective learning environments that inspire and support our students' success.



	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 4,897	\$ 8,227	\$ 263,662	\$ 30,520	\$ 30,520	\$ -	0.0%
Benefits	850	1,420	40,592	4,868	-	(4,868)	-100.0%
Purchased Service	96,383	66,479	92,927	297,850	201,719	(96,131)	-32.3%
Supplies	<u>6,516</u>	<u>3,819</u>	<u>6,107</u>	<u>21,801</u>	<u>28,278</u>	<u>6,477</u>	29.7%
	\$ 108,646	\$ 79,944	\$ 403,287	\$ 355,039	\$ 260,517	\$ (94,522)	-26.6%

## ATHLETICS

To accommodate the inclusion of boys volleyball as a new sport in our athletics program, we have allocated funds for essential resources. This includes equipment, uniforms, coaching staff, and other operational expenses necessary to establish and sustain the boys volleyball team.

Through a generous partnership with University City, we have been granted the opportunity to expand our athletic offerings in football and swimming while optimizing the use of resources. As part of this partnership, University City has graciously offered to cover the majority of the shared expenses, including facility usage, transportation, coaching staff, and competition-related costs. In light of this partnership, our allocated budgetary resources primarily focus on providing uniforms for our student-athletes participating in these sports. We believe this shared arrangement allows us to maximize the opportunities available to our students while minimizing the financial burden on our district.

Simultaneously, we remain committed to providing adequate funding for our existing athletic offerings. We recognize the importance of supporting our current sports teams to maintain their competitiveness and provide enriching experiences for our student-athletes. Funds have been allocated for equipment maintenance, uniforms, coaching staff, and other operational needs.

Our budgetary allocations aim to strike a balance between introducing new sports, fostering partnerships, and ensuring the continued success and sustainability of our current athletics programs. We are dedicated to making prudent financial decisions that prioritize the growth, development, and overall well-being of our student-athletes.

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 118,074	\$ 107,120	\$ 112,283	\$ 137,800	\$ 124,300	\$ (13,500)	-9.8%
Benefits	19,539	17,507	17,178	24,974	26,613	1,639	6.6%
Purchased Service	51,122	14,165	52,922	69,931	82,820	12,889	18.4%
Supplies	152,806	96,493	152,962	26,043	23,500	(2,543)	-9.8%
Capital Outlay	<u>2,229</u>	=	<u>1,307</u>	=	<u>1,500</u>	<u>1,500</u>	
	\$ 343,770	\$ 235,285	\$ 336,652	\$ 258,748	\$ 258,733	\$ (15)	0.0%

## ACTIVITIES

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

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Purchased Service	\$115,316	\$88,643	\$94,126	\$125,392	\$122,240	(3,152)	-2.5%
Supplies	<u>295,970</u>	<u>362,846</u>	<u>351,240</u>	<u>435,200</u>	<u>456,845</u>	<u>21,645</u>	5.0%
	\$ 411,286	\$ 451,489	\$ 445,366	\$ 560,592	\$ 579,085	\$18,493.25	3.3%

## OPERATING FUNDS SUMMARY - PROJECTIONS

### OPERATING FUNDS CHART

	ACTUALS			BUDGET		PROJECTION		
	2020	2021	2022	2023	2024	2025	2026	2027
<b>Revenues Sources</b>								
Local Revenue	\$ 19,611,100	\$ 18,686,081	\$ 19,721,441	\$ 20,818,540	\$ 22,251,000	\$ 22,251,000	\$ 22,807,275	\$ 22,807,275
County Revenue	228,290	241,977	226,157	231,944	287,000	287,000	287,000	287,000
State Revenue	2,377,835	2,385,122	2,329,458	2,451,151	2,553,944	2,553,944	2,553,944	2,553,944
Federal Revenue	678,628	761,558	2,565,114	762,926	632,691	632,691	632,691	632,691
Non-Current Revenue	167	277,336	8,943	-	-	1,000	1,000	1,000
Revenue from Other LEA's	50,276	2,489	4,067	31,170	40,000	-	-	-
<b>Total Revenues</b>	<b>\$ 22,946,295</b>	<b>\$ 22,354,563</b>	<b>\$ 24,855,180</b>	<b>\$ 24,295,730</b>	<b>\$ 25,764,635</b>	<b>\$ 25,725,635</b>	<b>\$ 26,281,910</b>	<b>\$ 26,281,910</b>
<b>Expenditure Category</b>								
Salaries	\$ 12,453,766	\$ 13,054,420	\$ 13,987,648	\$ 14,550,227	\$ 16,040,630	\$ 17,121,660	\$ 17,550,000	\$ 17,989,000
Benefits	3,735,195	4,065,650	4,278,654	4,838,689	5,132,130	5,500,000	5,720,000	5,892,000
Purchased Services	1,626,285	1,752,488	2,530,060	3,609,775	3,062,574	3,063,000	3,063,000	3,063,000
Supplies	1,578,611	2,113,778	2,221,070	2,007,584	2,037,213	2,037,000	2,037,000	2,037,000
Capital Outlay	662,418	647,204	353,892	470,079	910,571	911,000	911,000	911,000
Long & Short Term Debt	331,778	2,783	-	-	284,318	284,000	284,000	284,000
<b>Total Expenditures</b>	<b>\$ 20,388,055</b>	<b>\$ 21,636,322</b>	<b>\$ 23,371,324</b>	<b>\$ 25,476,354</b>	<b>\$ 27,467,435</b>	<b>\$ 28,916,660</b>	<b>\$ 29,565,000</b>	<b>\$ 30,176,000</b>
Beginning Fund Balance, July 1	\$ 7,622,312	\$ 10,180,552	\$ 10,898,992	\$ 12,382,848	\$ 11,202,225	\$ 9,499,425	\$ 6,308,400	\$ 3,025,310
Ending Fund Balance, June 30	\$ 10,180,552	\$ 10,898,792	\$ 12,382,848	\$ 11,202,225	\$ 9,499,425	\$ 6,308,400	\$ 3,025,310	\$ (868,780)
Fund Balance as Percent of Expenditures:	49.9%	50.4%	53.0%	44.0%	<b>34.6%</b>	21.8%	10.2%	-2.9%

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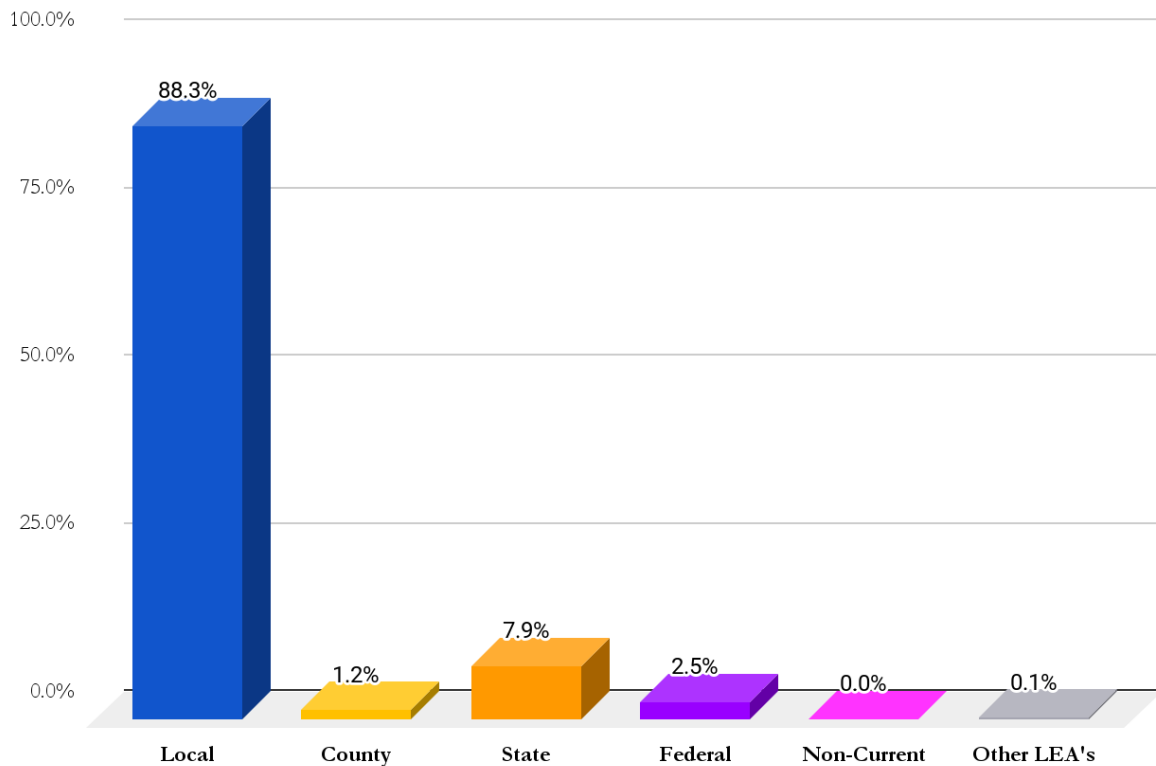
## REVENUE BY SOURCE

Total revenues for FY24 are projected to be \$28.7 million. The following chart and graphs shows the distribution of the prior year actual, current budget and projected budget by revenue source.

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Budget	Increase/ (Decrease)
<b>Revenues Sources</b>						
Local	\$ 24,363,764	\$ 26,714,186	\$ 24,739,492	\$ 26,320,844	\$ 28,713,000	\$ 2,392,156
County	341,459	333,237	343,486	344,944	405,000	\$ 60,056
State	2,377,835	2,385,122	2,329,458	2,451,151	2,553,944	\$ 102,793
Federal	856,702	820,259	2,627,867	1,017,167	818,378	\$ (198,789)
Non-Current/Other	167	30,822,856	8,943	3,000,000	-	\$ (3,000,000)
Revenue from Other LEA's	<u>50,276</u>	<u>2,489</u>	<u>(4,067)</u>	<u>31,170</u>	<u>40,000</u>	<u>\$ 8,830</u>
<b>Total Revenues</b>	\$ 27,990,203	\$ 61,078,149	\$ 30,045,180	\$ 33,165,276	\$ 32,530,322	\$ (634,954)

The District relies heavily upon local property taxes to support its operation. This following graph indicates 88.1% 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 2024 REVENUE



## EXPENDITURES BY OBJECT

The adjustments made to Salaries and Benefits are in accordance with the recommendations put forth by the Compensation and Benefits Task Force. As per their suggestion, we will be implementing a 2.75 step increase on the teacher salary schedule, accompanied by an additional 7% increase to the base salary. Moreover, Support Staff members have been transitioned to a new salary schedule for FY24, resulting in an approximate overall increase of 9% in wages and salaries for this group.

The rise in Benefits can be attributed to two main factors. Firstly, there is a 7.5% increase in medical premiums, which is a result of external factors impacting healthcare costs. Additionally, retirement contributions have seen an increase due to the salary raises implemented. These changes have been made to ensure our employees receive competitive benefits and financial security.

The adjustments to Capital Outlay reflect the ongoing projects funded by Proposition E, which primarily involve construction initiatives. Furthermore, other improvements are planned, an example of which is repaving the curbs and drive lane of Glades Circle at the Elementary School. The High School Faculty and Central Office laptops are also being refreshed this year. With this being our largest computer purchase on the refresh cycle. Laptops remain in service for four full school years and often remain in service in other capacities throughout the district for years to come. These investments are aimed at enhancing the learning environment and providing students and staff with the necessary resources for their educational needs.

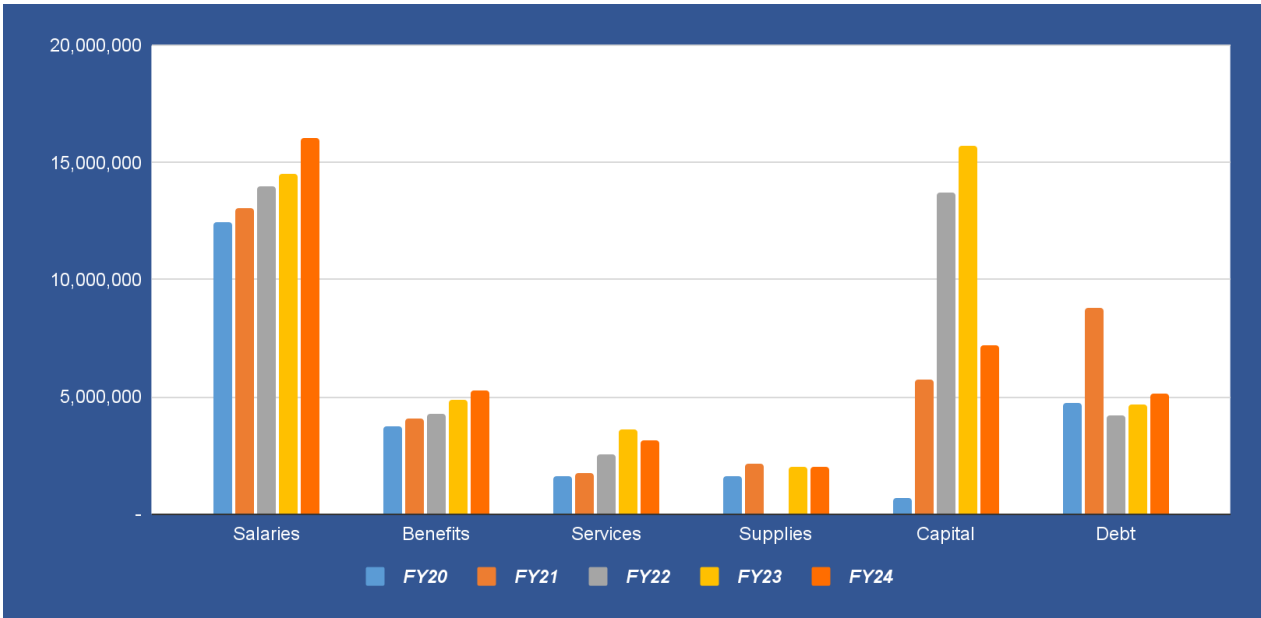
We believe that these changes will positively impact our employees and contribute to the continued growth and success of our district. If you have any further questions or require additional information, please don't hesitate to reach out to us.

2020	2021	2022	2023	2024	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

### Expenditures by Object

Salaries	\$ 12,453,766	\$ 13,054,420	\$ 13,987,648	\$ 14,550,227	\$ 16,040,630	\$ 1,490,403	10.2%
Benefits	3,735,195	4,065,650	4,278,654	4,838,689	5,242,130	\$ 403,441	8.3%
Purchased Service	1,626,285	1,752,488	2,530,060	3,609,775	3,162,574	\$ (447,201)	-12.4%
Supplies	1,578,611	2,113,778	2,221,070	2,007,584	2,037,213	\$ 29,629	1.5%
Capital Outlay	698,142	5,747,494	13,725,582	15,700,215	7,208,519	\$ (8,491,695)	-54.1%
Long & Short Term Debt	<u>4,753,098</u>	<u>8,820,171</u>	<u>4,202,830</u>	<u>4,653,624</u>	<u>5,132,924</u>	<u>\$ 479,300</u>	10.3%
	\$ 24,845,098	\$ 35,554,001	\$ 40,945,845	\$ 45,360,114	\$ 38,823,990	\$ (6,536,124)	-14.4%

The accompanying bar graph visually represents the allocation of budgeted expenditures over time, emphasizing the consistent emphasis on salaries and benefits as the primary area of allocation.



As observed, salaries and benefits consistently receive the largest share of our budgeted expenditures. This strategic allocation reflects our dedication to prioritizing the well-being and compensation of our employees. We firmly believe that investing in our workforce is crucial for maintaining a high level of service and achieving our organizational objectives.

While other categories, such as operations, capital projects, and administrative costs, also receive funding, it is clear that salaries and benefits remain the central focus of our budget allocation.

By providing competitive salaries and comprehensive benefits packages, we aim to attract and retain top talent, ensuring the sustained success and growth of our organization.

## 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
<b>Revenues Sources</b>									
Local Revenue	\$ 19,098,000	\$ 220,000	\$ 100,000	\$ 2,364,500	\$ 6,342,000	\$ 100,000	\$ 468,500	\$ 20,000	\$ 28,713,000
County Revenue	262,000	-	-	15,000	118,000	-	10,000	-	405,000
State Revenue	689,000	5,000	-	1,859,944	-	-	-	-	2,553,944
Federal Revenue	25,000	280,000	-	327,691	185,687	-	-	-	818,378
Revenue from Other LEA's	40,000	-	-	-	-	-	-	-	40,000
<b>Total Revenues</b>	<b>\$ 20,114,000</b>	<b>\$ 505,000</b>	<b>\$ 100,000</b>	<b>\$ 4,567,135</b>	<b>\$ 6,645,687</b>	<b>\$ 100,000</b>	<b>\$ 478,500</b>	<b>\$ 20,000</b>	<b>\$ 32,530,322</b>
<b>Expenditure Programs</b>									
Elementary	\$ 681,331	\$ -	\$ -	\$ 5,142,417	\$ -	\$ -	\$ 13,235	\$ -	\$ 5,836,983
Middle School	304,582	-	-	1,419,394	-	-	6,000	-	1,729,976
High School	409,380	-	-	2,650,088	-	-	129,200	-	3,188,668
Summer School	41,250	-	-	649,373	-	-	-	-	690,623
Gifted	6,209	-	-	310,983	-	-	-	-	317,193
Special Education	-	-	-	-	-	-	-	-	-
Supplemental Instruction	71,614	-	-	751,917	-	-	-	-	823,531
Bilingual	-	-	-	132,558	-	-	-	-	132,558
Career Education Programs	-	-	-	199,236	-	-	2,000	-	201,236
Co-Curricular Activities	-	-	-	109,181	-	-	-	-	109,181
Athletics	90,820	-	-	150,913	-	-	1,500	-	243,233
Tuition to Other District	21,000	-	-	10,000	-	-	-	-	31,000
Contracted Educational Services	-	-	-	25,000	-	-	-	-	25,000
<b>Subtotal - Instruction</b>	<b>\$ 1,626,186</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,551,061</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 151,935</b>	<b>\$ -</b>	<b>\$ 13,329,182</b>



	General Funds			Capital Projects Funds					All Funds
	Incidental	Food Service	Student Activity	Teachers Fund	Debt Service Fund	Bond Issue	Capital Projects	COPS	
Attendance & Social Work Services	\$ 260,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,734
Guidance Services	175,402	-	-	837,023	-	-	-	-	1,012,425
Health Services	254,675	-	-	-	-	-	-	-	254,675
Support Services - Instructional Staff	277,850	-	-	167,055	-	-	-	-	444,905
Educational Media Services	29,650	-	-	299,944	-	-	-	-	329,594
Other Support Services - Instructional	-	-	-	91,170	-	-	-	-	91,170
Board of Education Services	242,960	-	-	-	-	-	-	-	242,960
Executive Administration Services	181,820	-	-	829,411	-	-	-	-	1,011,231
	128,427	-	-	110,554	-	-	-	-	238,981
Building Level Administration	454,473	-	-	1,226,026	-	-	-	-	1,680,499
Business Support Services	-	-	-	-	-	-	-	-	-
Fiscal Services	407,844	-	-	178,138	-	-	-	-	585,982
Operation & Maint. of Plant	3,376,264	-	-	-	-	-	669,236	-	4,045,500
<b>Total - Expenditures</b>	<b>\$ 9,685,394</b>	<b>\$ 625,858</b>	<b>\$ -</b>	<b>\$ 16,061,295</b>	<b>\$ 4,848,606</b>	<b>\$ 4,844,336</b>	<b>\$ 1,194,889</b>	<b>\$ 1,453,612</b>	<b>\$ 38,713,990</b>
<b>Beginning Fund Balance</b>	<b>\$ 10,516,722</b>	<b>\$ 150,259</b>	<b>\$ 258,774</b>	<b>\$ 688,556</b>	<b>\$ 5,405,852</b>	<b>\$ 4,853,402</b>	<b>\$ 440,268</b>	<b>\$ 1,493,738</b>	<b>\$23,807,572</b>
Surplus/(Deficit)	\$ 10,428,606	\$ (120,858)	\$ 100,000	\$ (11,494,160)	\$ 1,797,081	\$ (4,744,336)	\$ (716,389)	\$ (1,433,612)	\$ (6,183,668)
Transfers In	\$ -	\$ -	\$ -	\$ 10,805,604	\$ -	\$ -	\$ 354,120	\$ -	\$ 11,159,724
Transfers Out	\$ 11,159,724	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,159,724
<b>Ending Fund Balance</b>	<b>\$ 9,785,605</b>	<b>\$ 29,401</b>	<b>\$ 358,774</b>	<b>\$ -</b>	<b>\$ 7,202,933</b>	<b>\$ 109,066</b>	<b>\$ 78,000</b>	<b>\$ 60,126</b>	<b>\$ 17,623,904</b>

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# 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 determined by multiplying the tax rate by the property value and applying a projected collection percentage. However, it is important to note that there are various classifications of property, each subject to different tax rates for distinct tax purposes.

In our District, all taxable property undergoes an annual assessment conducted by the St. Louis County Assessor. Missouri law stipulates specific percentages of true value at which different types of real property must be assessed:

- Residential real property: Assessed at 19% of true value.
- Agricultural real property: Assessed at 12% of true value.
- Commercial and all other real property: Assessed at 32% of true value.

Every January 1st of odd-numbered years, the county assessor is mandated to make adjustments to the assessed valuation of all real property within the county. This adjustment process follows a two-year assessment and equalization plan that has received approval from the State Tax Commission.

In Missouri, personal property is generally assessed at a ratio of 33% of its true value. However, it's important to note that different subclasses of personal property may have lower assessment ratios.

Missouri law provides opportunities for tax abatement and tax increment financing districts to facilitate redevelopment initiatives. Tax abatement allows businesses to be exempt from property taxes for a specified period, typically not exceeding ten years. On the other hand, tax increment financing (TIF) districts freeze taxes at their current levels, which means any potential increases resulting from reassessment are not realized by the school district until the obligations are repaid or for a maximum of twenty-three years.

Please refer to the following table, which outlines the assessed valuation of property within the District as of December 31st of the tax year, as reported by the St. Louis County Assessor. It also includes the preliminary assessment valuations for the upcoming tax year of 2023.

Fiscal Year	Real Estate		Personal Property		Less TIF	Assessed Valuation	Percent Change
	Residential	Commercial	Regular	Manufacturing			
2019	186,482,800	80,867,390	34,066,050	4,896,390	(19,266,840)	287,045,790	3.2%
2020	220,676,330	86,728,830	35,244,830	5,157,990	(22,497,140)	325,310,840	13.3%
2021	221,433,350	90,222,820	34,886,930	5,421,330	(20,201,300)	331,763,130	2.0%
2022	251,182,750	93,449,620	37,449,380	4,652,160	(16,436,060)	370,297,850	11.6%
2023	247,284,360	86,034,780	47,558,410	4,332,930	(17,143,860)	368,066,620	-0.6%
2024	296,412,580	118,138,710	47,716,490	4,559,050	(29,482,300)	437,344,530	18.8%

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 2023 is a reassessment year and assessed valuation, net of tiff reflects an increase across all sub-classes of property.

In non-reassessment years (even tax years), the district's ability to generate additional revenue is limited to the Consumer Price Index (CPI) adjustment. However, the district may obtain supplementary revenue from new construction and personal property that have been added to the tax rolls for the specific tax year. It's important to note that revenue derived from these sources tends to fluctuate significantly due to varying economic conditions and growth opportunities, and is typically not recurring.

In reassessment years (odd tax years), property tax revenue increases are limited to the lesser of either 5% or the percentage increase in the Consumer Price Index (CPI). This provision prevents schools from experiencing substantial revenue growth solely based on property value appreciation, as it puts a cap on the allowable revenue increase from property taxes.

These limitations can pose challenges for Missouri schools in terms of funding their operations, maintaining facilities, and meeting the evolving needs of students. The inability to adjust tax rates or fully benefit from rising property values may result in schools struggling to secure adequate resources for educational programs, teacher salaries, infrastructure improvements, and other essential expenses.

To offset these limitations, schools often rely on other sources of revenue, such as state funding, grants, and local fundraising efforts. Additionally, some districts may explore alternative funding mechanisms, such as bond issues or lease purchase agreements, to support capital projects or generate additional revenue.

Provided below are the actual new construction and personal property tax valuations for the past five years, along with the projected increase for fiscal year 2024. This information will help in assessing the anticipated growth and potential revenue for the upcoming year.

Fiscal Year	Real Estate		Personal Property	Total
	Residential	Commercial		
2019	3,310,700	911,400	3,338,460	7,560,560
2020	400,700	2,793,600	612,821	3,807,121
2021	886,400	1,672,000	2,792,909	5,351,309
2022	720,500	9,600,000	(2,849,769)	7,470,731
2023	1,261,800	64,000	12,516,380	13,842,180
2024	345,600	2,848,000	999,370	4,192,970

Below is a table presenting tax rates categorized by property class, along with the projected tax rate based on the estimated assessment. The total adjusted tax rate is calculated by combining the tax rates for all three property classes, and it is used for state funding purposes. This comprehensive rate includes both the 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	\$ 3.8555	\$ 4.4591	\$ 5.4658	\$ 1.3500	\$ 5.5569	2.5%
2024	\$ 3.4187	\$ 3.5290	\$ 5.4658	\$ 1.3500	\$ 5.0256	-9.6%

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				
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	4.1069	\$ - .00	\$ 1.3500	\$ 0.1000
FY24	3.5756	\$ - .00	\$ 1.3500	\$ 0.1000

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

Fiscal Year	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	97.33%	2.57%	99.89%

The object codes used to record the receipt of local property taxes include accounts 5111, 5112 and 5115. The actual (FY15-22) and budgeted (FY23, 24) current local property tax revenue are as follows:

Fiscal Year	Property Tax Revenue	Percent Change
2015	15,832,711	3.43%
2016	16,429,690	3.77%
2017	18,231,936	10.97%
2018	19,341,916	6.09%
2019	19,498,865	0.81%
2020	21,772,589	11.66%
2021	21,658,282	-0.53%
2022	21,930,413	1.26%
2023	23,180,000	5.70%
<b>2024</b>	<b>25,030,000</b>	<b>7.98%</b>

## 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	1,239	977	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	1,391	990	1,427,898	13.47%
2022	1,123	990	1,362,000	-4.62%
2023	1,255	990	1,579,000	15.93%
2024	1,360	990	1,711,000	8.36%



## STATE FOUNDATION FORMULA

The Missouri General Assembly passed the current state foundation formula in 2005 with the aim of transitioning from a local tax rate-based formula to a student-needs-based formula. This transition was phased in over a seven-year period, starting in the 2006-07 fiscal year. During this phase-in period, state aid for each school district was determined based on a percentage of both the old and new formulas.

The District's funding is calculated by multiplying the District's weighted average daily attendance (WADA) by the State Adequacy Target, and then subtracting the Local Effort. The State Adequacy Target ensures that the state provides education funding in an equitable and adequate manner. It establishes a targeted dollar amount that all schools should spend per student, and the funding formula ensures that each district receives the appropriate amount of funding to meet that target. The formula also includes a "dollar value modifier" (DVM), which adjusts the figure based on the relative purchasing power of a dollar in different regions. This accounts for differences in the cost of living and purchasing power across school districts.

While the funding formula determines how much money a school district should spend per student, the local effort component determines how much of that money can be raised locally, based on figures from the 2004-05 school year. In other words, the formula calculates the per-pupil spending amount, subtracts the amount raised locally during the 2004-05 school year, and provides the additional funds to ensure that districts have the appropriate amount of funding.

It's important to note that the calculation of the WADA for funding purposes is different from the one used for the distribution of sales tax revenue. WADA is based on the greater of the current or the prior two years' average daily attendance during regular school years, with additional weight assigned to students who qualify for free and reduced lunch and those with limited English language proficiency, as well as the current year's summer school attendance.

Recalculations of the formula are performed in prior years to ensure that districts are paid based on the correct WADA. Based on the results of these recalculations, a district may receive adjustments to their current year funding.

A portion of the state aid received under the formula comes from the "Classroom Trust Fund," which is a fund established by the state treasury using a portion of the state's gambling revenues. This money is distributed to school districts based on average daily attendance. It's important to note that these funds are not in addition to the amount calculated under the state aid formula but are a subcategory that accounts for educational gaming revenue.

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

<b>Fiscal Year</b>	<b>Weighted ADA</b>	<b>Per ADA Hold Harmless Funding</b>	<b>Dollar Value Modifier</b>	<b>Modified Per ADA Funding</b>	<b>Proration Factor</b>	<b>State Aid</b>
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
2013	1,067.95	1,114.89	1.092	1,217.46	92.58%	\$1,203,763
2014	1,096.85	1,114.89	1.089	1,214.12	93.28%	\$1,242,248
2015	1,118.11	1,114.89	1.091	1,216.35	96.87%	\$1,330,564
2016	1,117.64	1,114.89	1.092	1,217.46	n/a	\$1,354,826
2017	1,174.88	1,114.89	1.095	1,220.81	n/a	\$1,501,286
2018	1,224.51	1,114.89	1.094	1,220.81	n/a	\$1,565,203
2019	1,293.13	1,114.89	1.095	1,220.81	n/a	\$1,681,128
2020	1,339.00	1,114.89	1.092	1,217.46	n/a	\$2,114,112
2021	1,404.00	1,114.89	1.089	1,214.12	94.20%	\$2,261,214
2022	1,360.52	1,114.89	1.092	1,217.46	n/a	\$2,354,758
2023	1,361.00	1,114.89	1.093	1,218.63	n/a	\$2,201,899

# REVENUE BY OBJECT

ALL FUNDS		2020	2021	2022	2023	2024	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	CURRENT TAXES	\$ 19,194,186	\$ 19,426,025	\$ 20,061,343	\$ 20,951,000	\$ 22,832,000	\$ 1,881,000	9%
5112	DELINQUENT TAXES	871,008	629,827	251,020	574,000	666,000	92,000	16%
5113	PROPOSITION C (SALES TAX)	1,349,488	1,427,898	1,657,969	1,600,000	1,711,000	111,000	7%
5114	FINANCIAL INSTITUTION TAX	12,136	8,502	52,950	15,000	50,000	35,000	233%
5115	M & M SURCHARGE	1,707,396	1,602,430	1,618,050	1,655,000	1,620,000	(35,000)	-2%
5122	SUMMER SCHOOL TUITION (K-12)	-	8,439	-	-	-	-	0%
5131	TRANSPORTATION FEES	375	-	-	-	-	-	0%
5141	INTEREST INCOME	115,109	44,800	54,467	348,708	652,500	303,792	87%
5143	PREMIUM ON BONDS SOLD	-	3,299,011	-	-	-	-	0%
5151	FOOD SERVICE - PROGRAM	177,460	6,515	3,060	210,000	210,000	-	0%
5161	FOOD SERVICE - ADULTS	6,585	608	1,586	5,000	-	(5,000)	-100%
5165	FOOD SERVICE - NON PROGRAM	12,963	801	169	15,000	10,000	(5,000)	-33%
5174	REVENUE FROM ENTERPRISE ACTIVITIES	617	-	310	-	-	-	0%
5179	OTHER PUPIL ACTIVITY INCOME	161,150	50,141	99,213	100,000	100,000	-	0%
5181	CHILD CARE FEES - PATRONS	217,618	19,143	243,344	162,000	100,000	(62,000)	-38%
5182	PRESCHOOL TUITION	473,658	7,497	609,228	575,000	650,000	75,000	13%
5191	RENTALS	1,095	-	-	-	5,000	5,000	
5192	DONATIONS	10,166	6,730	10,710	50,391	50,000	(391)	-1%
5195	PRIOR PERIOD ADJUSTMENT	3,586	40,389	54,052	19,387	37,500	18,113	93%
5198	MISCELLANEOUS LOCAL REVENUE	49,168	135,431	<u>22,022</u>	<u>40,358</u>	<u>19,000</u>	<u>(21,358)</u>	-53%
	Subtotal - Local Revenue	<u>\$ 24,363,764</u>	<u>\$ 26,714,186</u>	<u>\$ 24,739,492</u>	<u>\$ 26,320,844</u>	<u>\$ 28,713,000</u>	<u>\$ 2,392,156</u>	<b>9%</b>
5211	FINES AND FEES	\$ 20,874	\$ 10,922	\$ 5,971	\$ 13,944	\$ 15,000	\$ 1,056	8%
5221	STATE RAILROAD & UTILITY TAX	<u>320,584</u>	<u>322,315</u>	<u>337,516</u>	<u>331,000</u>	<u>390,000</u>	<u>59,000</u>	18%
	Subtotal - County Revenue	<b>\$ 341,459</b>	<b>\$ 333,237</b>	<b>\$ 343,486</b>	<b>\$ 344,944</b>	<b>\$ 405,000</b>	<b>60,056</b>	<b>17%</b>
5311	BASIC FORMULA	\$ 1,848,317	\$ 1,741,663	\$ 1,607,530	\$ 1,657,399	\$ 1,846,944	\$ 189,545	11%
5312	TRANSPORTATION	46,998	48,430	46,798	148,950	45,000	(103,950)	-70%
5319	CLASSROOM TRUST FUND	429,636	561,564	582,622	578,649	603,000	24,351	4%
5324	EDUCATIONAL & SCREEN PRG (PAT)	16,690	16,483	28,080	20,000	20,000	-	0%
5332	CAREER EDUCATION	-	5,533	13,836	10,313	13,000	2,687	26%
5333	FOOD SERVICE	5,239	5,342	4,008	5,000	5,000	-	0%
5369	PUBLIC	3,136	-	7,306	6,340	6,000	(340)	-5%

PLACEMENT/EXCESS COST

	2020	2021	2022	2023	2024	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
5397 OTHER STATE REVENUE	<u>27,818</u>	<u>6,106</u>	<u>39,278</u>	<u>24,500</u>	<u>15,000</u>	<u>(9,500)</u>	-39%
<b>Subtotal - State Revenue</b>	<b>\$ 2,377,835</b>	<b>\$ 2,385,122</b>	<b>\$ 2,329,458</b>	<b>\$ 2,451,151</b>	<b>\$ 2,553,944</b>	<b>102,793</b>	<b>4%</b>
5412 MEDICAID	\$ 19,301	\$ 22,240	\$ 19,359	\$ 25,000	\$ 25,000	\$ -	0%
5422 ARP - ESSER III	-	-	973,846	25,745	-	(25,745)	-100%
5423 CRRSA - ESSER II	-	-	527,685	-	-	-	0%
5424 CARES - ESSER CARES TRANSPORTATION	25,140	108,076	37,886	-	-	-	0%
5425 GRANT GEER	-	7,859	-	-	-	-	0%
5427 CARL PERKINS GRANT STATE-WIDE COLLABORATIVE WORK	2,856	3,090	2,889	-	-	-	0%
5437 INITIATIVE SCHOOL LUNCH	-	-	-	22,000	-	(22,000)	-100%
5445 PROGRAM SCHOOL BRKFAST	165,708	160,033	495,423	225,000	225,000	-	0%
5446 PROGRAM AFTER SCHOOL SNACK	91,241	80,262	135,523	115,000	50,000	(65,000)	-57%
5448 PROGRM	3,792	183	19,798	5,000	5,000	-	0%
5451 TITLE I TITLE IV.A STUDENT	184,669	163,252	191,799	164,230	160,981	(3,249)	-2%
5461 SUPPORT	<u>12,880</u>	<u>12,786</u>	<u>12,120</u>	<u>13,701</u>	-	<u>(13,701)</u>	-100%
5465 TITLE II.A CARES-SCHOOL LUNCH	40,284	40,980	28,933	30,229	31,710	1,481	5%
5473 PROGRAM CARES-SCHOOL	21,886	20,740	-	-	-	-	0%
5474 BREAKFAST PROGRAM	13,836	13,099	-	-	-	-	0%
5483 HEAD START OTHER FEDERAL	97,036	4,930	95,055	125,000	135,000	10,000	8%
5497 REVENUE	178,074.28	182,730	87,551	266,262	185,687	(80,575)	-30%
<b>Subtotal - Federal Revenue</b>	<b><u>\$ 856,702</u></b>	<b><u>\$ 820,259</u></b>	<b><u>\$ 2,627,867</u></b>	<b><u>\$ 1,017,167</u></b>	<b><u>\$ 818,378</u></b>	<b><u>(198,789)</u></b>	<b>-20%</b>
5611 SALE OF BONDS NET INSURANCE	\$ -	\$ 29,969,367	\$ -	\$ 3,000,000	\$ -	\$ (3,000,000)	-100%
5631 RECOVERY SALE OF OTHER	0.00	140,667	8,943	-	-	-	0%
5651 PROPERTY	166.50	136,669	-	-	-	0	0%
TUITION FROM OTHER LEA							
5811 - REGULAR TERM TRANSPORTATION FROM	\$ 18,913	\$ -	\$ (4,067)	\$ 1,170	\$ -	\$ (1,170)	-100%
5841 OTHER LEA	31,363	2,489	-	30,000	40,000	10,000	33%
<b>Subtotal - Revenue from Other LEA's</b>	<b>\$ 50,276</b>	<b>\$ 2,489</b>	<b>\$ (4,067)</b>	<b>\$ 31,170</b>	<b>\$ 40,000</b>	<b>8,830</b>	<b>28%</b>
<b>TOTAL</b>	<b>\$ 27,990,203</b>	<b>\$ 61,078,149</b>	<b>\$ 30,045,180</b>	<b>\$ 33,165,276</b>	<b>\$ 32,530,322</b>	<b>(634,954)</b>	<b>-2%</b>

		2020	2021	2022	2023	2024	Increase/	Percent
<b>GENERAL FUND</b>		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	CURRENT TAXES	\$ 14,365,850	\$ 14,540,389	\$ 14,771,488	\$ 15,518,000	\$ 16,245,000	\$ 727,000	5%
5112	DELINQUENT TAXES	651,905	471,721	184,830	425,000	474,000	49,000	12%
5114	FINANCIAL INSTITUTION TAX	12,136	8,502	52,950	15,000	50,000	35,000	233%
5115	M & M SURCHARGE	1,707,396	1,602,430	1,618,050	1,655,000	1,620,000	(35,000)	-2%
5122	SUMMER SCHOOL TUITION (K-12)	-	8,439	-	-	-	-	0%
5131	TRANSPORTATION FEES	375	-	-	-	-	-	0%
5141	INTEREST INCOME	61,157	10,818	22,395	42,614	500,000	457,386	1073%
5151	FOOD SERVICE - PROGRAM	177,460	6,515	3,060	210,000	210,000	-	0%
5161	FOOD SERVICE - ADULTS	6,585	608	1,586	5,000	-	(5,000)	-100%
5165	FOOD SERVICE - NON PROGRAM	12,963	801	169	15,000	10,000	(5,000)	-33%
5174	REVENUE FROM ENTERPRISE ACTIVITIES	617	-	310	-	-	-	0%
5179	OTHER PUPIL ACTIVITY INCOME	161,150	50,141	99,213	100,000	100,000	-	0%
5181	CHILD CARE FEES - PATRONS	217,618	19,143	243,344	162,000	100,000	(62,000)	-38%
5191	RENTALS	1,095	-	-	-	5,000	5,000	
5192	DONATIONS	10,166	6,730	10,710	50,391	50,000	(391)	-1%
5195	PRIOR PERIOD ADJUSTMENT	(2,773)	36,287	54,052	19,067	35,000	15,933	84%
5198	MISCELLANEOUS LOCAL REVENUE	<u>49,168</u>	<u>135,431</u>	<u>22,022</u>	<u>40,358</u>	<u>19,000</u>	<u>(21,358)</u>	-53%
	<b>Subtotal - Local Revenue</b>	<b>\$ 17,432,868</b>	<b>\$ 16,897,955</b>	<b>\$ 17,084,179</b>	<b>\$ 18,257,430</b>	<b>\$ 19,418,000</b>	<b>\$ 1,160,570</b>	<b>6%</b>
	STATE RAILROAD & UTILITY TAX	<u>\$ 200,686</u>	<u>\$ 208,608</u>	<u>\$ 210,039</u>	<u>\$ 208,000</u>	<u>\$ 262,000</u>	\$ 54,000	26%
	<b>Subtotal - County Revenue</b>	<b>\$ 200,686</b>	<b>\$ 208,608</b>	<b>\$ 210,039</b>	<b>\$ 208,000</b>	<b>\$ 262,000</b>	<b>54,000</b>	<b>26%</b>
5312	TRANSPORTATION	46,998	\$ 48,430	\$ 46,798	\$ 148,950	\$ 45,000	\$ (103,950)	-70%
5319	CLASSROOM TRUST FUND	388,634	561,564	582,622	578,649	603,000	24,351	4%
5324	EDUCATIONAL & SCREEN PRG (PAT)	16,690	16,483	28,080	20,000	20,000	-	0%
5333	FOOD SERVICE	5,239	5,342	4,008	5,000	5,000	-	0%
5369	PUBLIC PLACEMENT/EXCESS COST	3,136	-	7,306	6,340	6,000	(340)	-5%
5397	OTHER STATE REVENUE	<u>13,659</u>	<u>3,375</u>	<u>29,357</u>	<u>12,000</u>	<u>15,000</u>	<u>3,000</u>	25%
	<b>Subtotal - State Revenue</b>	<b>\$ 474,356</b>	<b>\$ 635,194</b>	<b>\$ 698,171</b>	<b>\$ 770,939</b>	<b>\$ 694,000</b>	<b>(76,939)</b>	<b>-10%</b>

	2020	2021	2022	2023	2024	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5412 MEDICAID	\$ 19,301	\$ 22,240	\$ 19,359	\$ 25,000	\$ 25,000	\$ -	0%
5422 ARP -ESSER III	-	-	973,846	25,745	-	(25,745)	-100%
5423 CRRSA - ESSER II	-	-	527,685	-	-	-	0%
5424 CARES - ESSER	25,140	108,076	37,886	-	-	-	0%
5425 CARES Transportation Grant	-	7,859	-	-	-	-	0%
5427 CARL PERKINS GRANT	2,856	3,090	2,889	-	-	-	0%
5428 CARES K-12 Support CRF	-	117,362	-	-	-	-	0%
5445 SCHOOL LUNCH PROGRAM	165,708	160,033	495,423	225,000	225,000	-	0%
SCHOOL BRKFAST							
5446 PROGRAM	91,241	80,262	135,523	115,000	50,000	(65,000)	-57%
AFTER SCHOOL SNACK							
5448 PROGRM	3,792	183	19,798	5,000	5,000	-	0%
5497 OTHER FEDERAL REVENUE	-	(6,668)	-	2,249	-	(2,249)	-100%
<b>Subtotal - Federal Revenue</b>	<b>\$ 308,037</b>	<b>\$ 492,436</b>	<b>\$ 2,212,409</b>	<b>\$ 397,994</b>	<b>\$ 305,000</b>	<b>(92,994)</b>	<b>-23%</b>
TRANSPORTATION FROM							
5841 OTHER LEA	<u>\$ 31,363</u>	<u>\$ 2,489</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 40,000</u>	\$ 10,000	33%
Subtotal - Revenue from Other							
LEA's	<b>\$ 31,363</b>	<b>\$ 2,489</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 40,000</b>	<b>\$ 10,000</b>	<b>33%</b>
<b>TOTAL</b>	<b><u>\$ 18,447,310</u></b>	<b><u>\$ 18,236,682</u></b>	<b><u>\$ 20,204,799</u></b>	<b><u>\$ 19,664,363</u></b>	<b><u>\$ 20,719,000</u></b>	<b><u>\$ 1,054,637</u></b>	<b>5%</b>

	2020	2021	2022	2023	2024	Increase/ (Decrease)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
<b>TEACHERS FUND</b>							
PROPOSITION C (SALES TAX)							
5113	\$ 1,349,488	\$ 1,427,898	\$ 1,657,969	\$ 1,600,000	\$ 1,711,000	\$ 111,000	7%
5141	582	757	674	755	1,000	245	32%
5182	473,658	7,497	609,228	575,000	650,000	75,000	13%
PRIOR PERIOD							
5195	<u>\$813.38</u>	<u>1,872</u>	-	-	<u>2,500</u>	<u>2,500</u>	
	<b>\$ 1,824,541</b>	<b>\$ 1,438,024</b>	<b>\$ 2,267,870</b>	<b>\$ 2,175,755</b>	<b>\$ 2,364,500</b>	<b>188,745</b>	<b>9%</b>
<b>Subtotal - Local Revenue</b>							
5211	<u>20,874</u>	<u>10,922</u>	<u>5,971</u>	<u>13,944</u>	<u>15,000</u>	\$ 1,056	8%
	<b>\$ 20,874</b>	<b>\$ 10,922</b>	<b>\$ 5,971</b>	<b>\$ 13,944</b>	<b>\$ 15,000</b>	<b>1,056</b>	<b>8%</b>
<b>Subtotal - County Revenue</b>							
5311	1,848,317	1,741,663	1,607,530	1,657,399	1,846,944	\$ 189,545	11%
5332	-	5,533	13,836	10,313	13,000	2,687	26%
5397	<u>14,160</u>	<u>2,731</u>	<u>9,921</u>	<u>12,500</u>	-	<u>(12,500)</u>	-100%
STATE-WIDE COLLABORATIVE WORK							
5437	\$ -	\$ -	\$ -	\$ 22,000	\$ -	\$ (22,000)	(1)
5451	184,669	163,252	191,799	164,230	160,981	(3,249)	-2%
TITLE IV.A STUDENT SUPPORT							
5461	12,880	12,786	12,120	13,701	-	(13,701)	-100%
5465	40,284	40,980	28,933	30,229	31,710	1,481	5%
5483	<u>97,036</u>	<u>4,930</u>	<u>68,628</u>	<u>125,000</u>	<u>135,000</u>	<u>10,000</u>	8%
	<b>\$ 334,869</b>	<b>\$ 221,948</b>	<b>\$ 301,479</b>	<b>\$ 355,160</b>	<b>\$ 327,691</b>	<b>(27,469)</b>	<b>-8%</b>
<b>Subtotal - Federal Revenue</b>							
TUITION FROM OTHER LEA							
5811	18,913	\$ -	\$ 4,067	\$ 1,170	\$ -	\$ (1,170)	-100%
	<b>\$ 18,913</b>	<b>\$ -</b>	<b>\$ 4,067</b>	<b>\$ 1,170</b>	<b>\$ -</b>	<b>(1,170)</b>	<b>-100%</b>
<b>Subtotal - Revenue from Other LEA's</b>							
<b>TOTAL</b>	<b><u>\$ 4,061,673</u></b>	<b><u>\$ 3,420,821</u></b>	<b><u>\$ 4,210,674</u></b>	<b><u>\$ 4,226,240</u></b>	<b><u>\$ 4,567,135</u></b>	<b><u>340,895</u></b>	<b>8%</b>

		2020	2021	2022	2023	2024	Increase/ (Decrease)	Percent Change
<b>DEBT SERVICE FUND</b>		Actuals	Actuals	Actuals	Budget	Budget		
5111	CURRENT TAXES	\$ 4,495,355	\$ 4,548,447	\$ 4,925,040	\$ 5,058,000	\$ 6,133,000	\$ 1,075,000	21%
5112	DELINQUENT TAXES	\$ 203,994	147,459	61,625	139,000	179,000	40,000	29%
5141	INTEREST INCOME	\$ 52,832	20,337	1,378	42,174	30,000	(12,174)	-29%
	Subtotal - Local Revenue	<u>\$ 4,752,181</u>	<u>\$ 4,716,244</u>	\$ 4,988,043	<u>\$ 5,239,174</u>	<u>\$ 6,342,000</u>	<u>1,102,826</u>	21%
<b>STATE RAILROAD &amp;</b>								
5221	<b>UTILITY TAX</b>	<b>\$ 113,169</b>	<b>113,010</b>	<b>\$ 117,329</b>	<b>\$ 113,000</b>	<b>\$ 118,000</b>	<b>\$ 5,000</b>	<b>4%</b>
	Subtotal - County Revenue	\$ 113,169	\$ 113,010	\$ 117,329	\$ 113,000	\$ 118,000	5,000	4%
<b>OTHER FEDERAL</b>								
5497	<b>REVENUE</b>	<b>\$ 178,074</b>	<b>\$ 176,062</b>	<b>\$ 87,551</b>	<b>\$ 263,413</b>	<b>\$ 185,687</b>	<b>\$ (77,726)</b>	<b>-30%</b>
	Subtotal - Federal Revenue	\$ 178,074	\$ 176,062	\$ 87,551	\$ 263,413	\$ 185,687	(77,726)	-30%
5692	<b>REFUNDING BONDS</b>	<b>\$ -</b>	<b>576,153</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
	Subtotal - Non-Current Revenue	\$ -	\$ 576,153	\$ -	\$ -	\$ -	\$ -	0%
	<b>TOTAL</b>	<b>\$ 5,043,425</b>	<b>\$ 5,581,469</b>	<b>\$ 5,192,924</b>	<b>\$ 5,615,587</b>	<b>\$ 6,645,687</b>	<b>\$ 1,030,100</b>	<b>18%</b>



		2020	2021	2022	2023	2024	Increase/	Percent
<b>CAPITAL PROJECTS FUND</b>		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	CURRENT TAXES	\$ 332,981	\$ 337,188	\$ 364,816	\$ 375,000	\$ 454,000	\$ 79,000	21%
5112	DELINQUENT TAXES	15,110.25	10,647	4,565	10,000	13,000	3,000	30%
5141	INTEREST INCOME	537.55	12,888	30,020	263,166	121,500	(141,666)	-54%
5143	PREMIUM ON BONDS SOLD	=	<u>3,299,011</u>	=	=	=	=	0%
	<b>Subtotal - Local Revenue</b>	<b>\$ 348,629</b>	<b>\$ 3,659,734</b>	<b>\$ 399,400</b>	<b>\$ 648,166</b>	<b>\$ 588,500</b>	<b>(59,666)</b>	<b>-9%</b>
						-		
	STATE RAILROAD &							
5221	UTILITY TAX	<u>\$ 6,729</u>	<u>\$ 698</u>	<u>\$ 10,147</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	\$ -	0%
	<b>Subtotal - County Revenue</b>	<b>\$ 6,729</b>	<b>\$ 698</b>	<b>\$ 10,147</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>0%</b>
5319	CLASSROOM TRUST FUND	<u>\$ 41,003</u>	<u>\$ -</u>	\$ -	\$ -	\$ -	\$ -	0%
	<b>Subtotal - State Revenue</b>	<b>\$ 41,003</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
5423	CRRSA - ESSER II	\$ -	\$ -	\$ 527,685	\$ -	\$ -	\$ -	-100%
	<b>Subtotal - Federal Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 527,685</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100%</b>
							\$	
5611	SALE OF BONDS	\$ -	\$ 29,969,367	\$ -	\$ 3,000,000	\$ -	(3,000,000)	-100%
5651	SALE OF OTHER PROPERTY	167	136,669	-	-	-	-	0%
	Subtotal - Non-Current Revenue	<u>\$ 167</u>	<u>\$ 30,106,035</u>	<u>\$ -</u>	<u>\$ 3,000,000</u>	\$ -	(3,000,000)	-100%
	<b>TOTAL</b>	<b>\$ 396,527</b>	<b>\$ 33,766,467</b>	<b>\$ 409,547</b>	<b>\$ 3,658,166</b>	<b>\$ 598,500</b>	<b>(3,059,666)</b>	<b>-84%</b>

# EXPENDITURES

## EXPENDITURES BY FUNCTION

ALL FUNDS		2020	2021	2022	2023	2024	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
1111	ELEMENTARY	\$ 4,502,009	\$ 5,682,119	\$ 5,526,712	\$ 5,859,463	\$ 5,836,983	\$ (22,480)	-0.4%
1131	MIDDLE SCHOOL	1,088,503	1,318,653	1,370,670	1,688,858	1,729,976	41,117	2.4%
1151	HIGH SCHOOL	2,387,442	2,609,625	2,723,742	2,877,839	3,188,668	310,829	10.8%
1191	SUMMER SCHOOL	72,142	116,635	59,578	115,858	87,781	(28,077)	-24.2%
1193	ALTERNATIVE EDUCATION	442,707	470,881	499,732	523,616	602,842	79,226	15.1%
1195	VIRTUAL INSTRUCTION	-	70,000	172,778	-	-	-	0.0%
1211	GIFTED AND TALENTED SPECIAL INSTRUCTION	203,225	210,782	255,902	260,815	317,193	56,378	21.6%
1221	AND RELATED SERVICES SUPPLEMENTAL	327	-	5,985	2,975	-	(2,975)	-100.0%
1251	INSTRUCTION INSTITUTIONS FOR	587,095	728,200	880,173	773,568	823,531	49,963	6.5%
1254	NEGLECTED STUDENTS ENGLISH-SECOND	13,939	11,579	27,627	25,117	-	(25,117)	-100.0%
1271	LANGUAGE	119,468	135,324	143,853	152,807	132,558	(20,249)	-13.3%
1321	BUSINESS EDUCATION TECHNOLOGY &	99,510	103,698	108,125	111,601	121,779	10,178	9.1%
1371	ENGINEERING EDUCATION	-	-	83,970	98,436	79,457	(18,979)	-19.3%
1411	STUDENT ACTIVITIES SCHOOL-SPONSORED	191,392	113,838	177,951	101,679	109,181	7,502	7.4%
1421	ATHLETICS TUITION TO OTHER	202,774	160,224	202,446	248,556	243,233	(5,323)	-2.1%
1911	DISTRICTS TUITION FOR SPECIAL	5,748	914	21,976	47,500	31,000	(16,500)	-34.7%
1931	EDUCATION	30,601	14,884	19,220	25,000	25,000	-	0.0%
2113	SOCIAL WORK SERVICES PUPIL ACCOUNTING	\$ 65,672	\$ 53,297	\$ 127,782	\$ 128,369	\$ 143,796	\$ 16,014	12.5%
2114	SERVICES	65,753	79,807	79,160	107,400	116,939	37,779	35.2%
2122	COUNSELING SERVICES	587,328	616,081	631,177	790,312	896,926	265,750	33.6%
2123	APPRAISAL SERVICES	140,091	147,547	159,785	169,448	115,498	(44,286)	-26.1%
2134	NURSING SERVICES IMPROVEMENT OF	198,758	242,629	299,733	275,135	254,675	(45,058)	-16.4%
2211	INSTRUCTION SERVICES INSTRUCTION &	1,505	496	127	326	-	(127)	-39.0%
2212	CURRICULUM SERVICES INSTRUCTIONAL STAFF	52,858	127,836	100,717	137,997	131,475	30,758	22.3%
2213	TRAINING PROFESSIONAL	140,930	132,958	342,092	402,813	313,430	(28,662)	-7.1%
2214	DEVELOPMENT SCHOOL LIBRARY	15,029	-	15,885	500	-	(15,885)	-3177.0%
2222	SERVICES OTHER SUPPORT	231,056	288,246	289,010	322,479	329,594	40,584	12.6%
2291	SERVICES-INSTRUCTIONA	91,086	95,658	60,356	91,500	91,170	30,813	33.7%

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2311	BOARD OF EDUCATION	143,328	175,977	224,417	246,465	242,960	18,543	7.5%
	OFFICE OF							
2321	SUPERINTENDENT	382,290	368,327	363,659	845,449	422,394	58,736	6.9%
	OFFICE OF ASST							
2325	SUPERINT	182,262	185,754	205,417	1,750	367,236	161,819	9246.8%
	DISTRICT WIDE SOFTWARE							
2331	USE	115,027	173,373	182,040	271,165	238,981	56,940	21.0%
2411	OFFICE OF PRINCIPAL	1,498,861	1,505,739	1,738,555	1,583,554	1,680,499	(58,057)	-3.7%

	2020	2021	2022	2023	2024	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

2521	FISCAL SERVICES	\$ 176,843	\$ 223,925	\$ 168,596	\$ 231,110	\$ 310,170	\$ 79,060	34.2%
2523	AR/AP SERVICES	65,886	68,536	71,745	88,966	94,703	5,737	6.4%
2524	PAYROLL SERVICES	77,716	86,068	80,221	73,492	86,823	13,331	18.1%
2525	ACCOUNTING SERVICES	91,051	76,816	84,513	86,124	92,786	6,662	7.7%
2529	OTHER FISCAL SERVICES	2,099	3,058	1,135	1,500	1,500	-	0.0%
	OPERATION OF PLANT -							
2541	ADMINSTRATION	140,371	198,169	143,423	140,588	260,520	119,932	85.3%
	CARE AND UPKEEP OF							
2542	BUILDINGS	1,940,369	6,089,509	15,222,991	2,435,904	3,146,556	710,652	29.2%
	CARE AND UPKEEP OF							
2543	GROUNDS	300,592	326,440	444,522	310,630	441,612	130,982	42.2%
	CARE AND UPKEEP OF							
2544	EQUIPMENT	88,506	112,120	29,360	45,467	65,610	20,143	44.3%
	VEHICLE SERVICING &							
2545	MAINTENANCE	26,951	9,094	21,812	17,931	16,250	(1,681)	-9.4%
2546	SECURITY SERVICES	49,007	26,269	73,586	86,183	114,952	28,769	33.4%
	CONTRACTED							
2551	TRANSPORTATION	52,049	21,909	61,115	269,562	95,000	(174,562)	-64.8%
	DISTRICT OPERATED							
2552	TRANSPORTATION	383,766	261,202	401,355	540,770	398,701	(142,069)	-26.3%
	PAYMENT TO DISTRICTS							
2555	FOR TRANSPORTTION	3,227	3,734	3,273	25,000	25,000	-	0.0%
	NON-ALLOWABLE							
2558	TRANSPORTATION	-	7,001	88,430	5,000	-	(5,000)	-100.0%
	FOOD SERVICE -							
2561	ADMINISTRATION	69,645	73,112	62,920	-	-	-	0.0%
	FOOD PREPARATION &							
2562	DISPENSING	599,109	410,157	590,503	852,992	625,858	(227,134)	-26.6%
	PUBLIC INFORMATION							
2633	SERVICES	210,880	214,249	245,467	238,214	226,930	(11,284)	-4.7%
2639	WEBSITE DEV	-	-	-	4,468	2,000	(2,468)	-55.2%
2641	STAFF SERVICES	183,413	192,849	219,770	237,844	246,484	8,640	3.6%
	EARLY CHILDHOOD							
3511	PROGRAMS	\$ 49,103	\$ 58,193	\$ 59,874	\$ 74,017	\$ 102,597	\$ 28,580	38.6%
	EARLY CHILDHOOD							
3512	INSTRUCTION	806,369	185,585	484,228	656,793	1,115,633	458,840	69.9%
	HOMELESS-DISADVANTAG							
3611	ED SERVICES	-	-	-	4,672	-	(4,672)	-100.0%
	NON-PUBLIC SCHOOL							
3711	STUDENT SERVICES	1,500	17,086	2,848	2,860	-	(2,860)	-100.0%
3812	AFTER SCHOOL	162,602	100,365	116,525	165,203	187,410	22,207	13.4%

PROGRAMS							
3912	PARENT INVOLVEMENT	225	-	-	500	-	(500) -100.0%
<b>Subtotal - Community Services</b>							
		<b>\$ 1,019,798</b>	<b>\$ 361,229</b>	<b>\$ 663,476</b>	<b>\$ 904,045</b>	<b>\$ 1,405,640</b>	<b>\$ 501,595 55.5%</b>
ARCHITECTURE &							
4031	ENGINEERING SERVICES	100,774	1,037,718	-	-	-	- 0.0%
BUILDING CONSTRUCTION							
4051	& IMPROVEMENT	35,724	355,059	14,200	15,233,872	6,297,948	(8,935,923.45) -58.7%
Subtotal - Construction Services							
		\$ 136,498	\$ 1,392,777	\$ 14,200	\$ 15,233,872	\$ 6,297,948	\$ (8,935,923) -58.7%

	2020	2021	2022	2023	2024	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111	PRINCIPAL - BONDS	\$ 3,425,000	\$ 5,130,000	\$ 1,560,784	\$ 2,954,313	\$ 3,230,000	\$ 275,687 9.3%
	PRINCIPAL - LEASE						
5131	PURCHASE	250,000	2,125,000	-	-	145,000	145,000
5211	INTEREST - BONDS	990,938	1,350,128	2,638,670	1,699,311	1,618,606	(80,705) -4.7%
	INTEREST - LEASE						
5231	PURCHASE	80,824	206,816	-	-	139,318	139,318
5311	FEES - BONDS	5,382	5,445	3,377	-	-	- 0.0%
5331	FEES - LEASE PURCHASE	954	2,783	-	-	-	- 0.0%
Subtotal - Long & Short Term Debt							
		\$ 4,753,098	\$ 8,820,171	\$ 4,202,830	\$ 4,653,624	\$ 5,132,924	479,300 10.3%
<b>TOTAL</b>							
		<b>\$ 24,838,098</b>	<b>\$ 35,457,495</b>	<b>\$ 40,705,129</b>	<b>\$ 45,341,040</b>	<b>\$ 38,457,389</b>	<b>(6,883,651) -15.2%</b>

**GENERAL FUND**

	2020	2021	2022	2023	2024	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
1111 ELEMENTARY	\$ 315,183	\$ 788,299	\$ 641,074	\$ 851,506	\$ 681,331	\$ (170,176)	-20.0%
1131 MIDDLE SCHOOL	87,212	154,568	157,387	312,465	304,582	(7,883)	-2.5%
1151 HIGH SCHOOL	209,011	268,251	285,541	352,407	409,380	56,973	16.2%
1191 SUMMER SCHOOL	1,758	77,285	11,002	33,600	1,500	(32,100)	-95.5%
1193 ALTERNATIVE EDUCATION	7,116	10,345	6,872	17,375	39,750	22,375	128.8%
1195 VIRTUAL INSTRUCTION	-	70,000	172,778	-	-	-	0.0%
1211 GIFTED AND TALENTED SPECIAL INSTRUCTION	3,979	3,553	2,365	7,552	6,209	(1,342)	-17.8%
1221 AND RELATED SERVICES SUPPLEMENTAL	-	-	3,139	10,406	-	(10,406)	-100.0%
1251 INSTRUCTION INSTITUTIONS FOR	148,386	121,119	99,762	72,281	71,614	(668)	-0.9%
1254 NEGLECTED STUDENTS ENGLISH-SECOND	13,939	11,579	27,627	25,117	-	(25,117)	-100.0%
1271 LANGUAGE	600	-	1,403	190	-	(190)	-100.0%
1321 BUSINESS EDUCATION	1,088	-	-	-	-	-	0.0%
1411 STUDENT ACTIVITIES SCHOOL-SPONSORED	137,512	75,061	135,894	-	-	-	0.0%
1421 ATHLETICS TUITION TO OTHER	65,354	36,968	78,130	85,782	90,820	5,038	5.9%
1911 DISTRICTS CONTRACTED	400	914	21,976	47,500	21,000	(26,500)	-55.8%
1941 EDUCATIONAL SERVICES	-	-	-	5,000	-	(5,000)	-100.0%
<b>Subtotal - Instruction</b>	<b>\$ 991,538</b>	<b>\$ 1,617,941</b>	<b>\$ 1,644,952</b>	<b>\$ 1,821,182</b>	<b>\$ 1,626,186</b>	<b>\$ (194,996)</b>	<b>-10.7%</b>

	2020	2021	2022	2023	2024	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
2113 SOCIAL WORK SERVICES	\$ 65,672	\$ 53,297	\$ 127,782	\$ 128,369	\$ 143,796	\$ 15,427	12.0%
PUPIL ACCOUNTING							
2114 SERVICES	65,753	79,807	79,160	107,400	116,939	9,538	8.9%
2122 COUNSELING SERVICES	134,328	137,231	143,152	162,410	172,052	9,641	5.9%
2123 APPRAISAL SERVICES	42,718	47,053	56,194	62,357	3,350	(59,007)	-94.6%
2134 NURSING SERVICES	198,758	242,629	298,961	275,135	254,675	(20,460)	-7.4%
IMPROVEMENT OF							
2211 INSTRUCTION SERVICES	1,505	496	127	326	-	(326)	-100.0%
INSTRUCTION &							
2212 CURRICULUM SERVICES	30,915	45,112	57,350	28,250	14,153	(14,097)	-49.9%
INSTRUCTIONAL STAFF							
2213 TRAINING	128,943	119,358	337,691	349,198	263,697	(85,501)	-24.5%
PROFESSIONAL							
2214 DEVELOPMENT	15,029	-	13,342	500	-	(500)	-100.0%
SCHOOL LIBRARY							
2222 SERVICES	15,262	26,016	22,246	29,650	29,650	0	0.0%
2311 BOARD OF EDUCATION	143,328	175,977	224,417	246,465	242,960	(3,505)	-1.4%
OFFICE OF							
2321 SUPERINTENDENT	132,737	118,072	126,842	163,917	174,320	10,403	6.3%
2325 OFFICE OF ASST SUPERINT	2,989	2,237	1,503	1,750	7,500	5,750	328.6%
DISTRICT WIDE							
2331 SOFTWARE USE	43,847	95,410	99,001	100,541	128,427	27,886	27.7%
2411 OFFICE OF PRINCIPAL	344,629	332,754	358,362	369,124	454,473	85,349	23.1%
2521 FISCAL SERVICES	105,662	143,572	85,556	145,426	132,032	(13,394)	-9.2%
2523 ACCOUNTS RECEIVABLE	65,886	68,536	71,745	88,966	94,703	5,737	6.4%
2524 PAYROLL SVCS	77,716	86,068	80,221	73,492	86,823	13,331	18.1%
2525 ACCOUNTING SVCS	91,051	76,816	84,513	86,124	92,786	6,662	7.7%
2529 OTHER FISCAL SERVICES	2,099	3,058	1,135	1,500	1,500	-	0.0%
OPERATION OF PLANT -							
2541 ADMINISTRATION	140,371	198,169	143,423	140,588	260,520	119,932	85.3%
CARE AND UPKEEP OF							
2542 BUILDINGS	1,594,032	1,923,038	1,950,664	2,214,925	2,482,320	267,395	12.1%
CARE AND UPKEEP OF							
2543 GROUNDS	288,517	302,811	313,695	305,630	436,612	130,982	42.9%
CARE AND UPKEEP OF							
2544 EQUIPMENT	69,588	77,628	29,360	38,284	65,610	27,326	71.4%
VEHICLE SERVICING &							
2545 MAINTENANCE	8,596	8,894	21,812	17,931	16,250	(1,681)	-9.4%
2546 SECURITY SERVICES	49,007	26,269	73,586	86,183	114,952	28,769	33.4%
CONTRACTED							
2551 TRANSPORTATION	52,049	21,909	61,115	269,562	95,000	(174,562)	-64.8%
DISTRICT OPERATED							
2552 TRANSPORTATION	382,313	261,202	401,355	520,457	398,701	(121,756)	-23.4%
PAYMENT TO DISTRICTS							
2555 FOR TRANSPORTATION	3,227	3,734	3,273	25,000	25,000	-	0.0%
NON-ALLOWABLE							
2558 TRANSPORTATION	-	7,001	88,430	5,000	-	(5,000)	-100.0%
FOOD SERVICE -							
2561 ADMINISTRATION	69,645	73,112	62,920	-	-	-	0.0%
FOOD PREPARATION &							
2562 DISPENSING	584,938	403,565	586,687	852,992	625,858	(227,134)	-26.6%
PUBLIC INFORMATION							
2633 SERVICES	<b>210,880</b>	<b>214,249</b>	<b>245,467</b>	<b>234,575</b>	<b>226,930</b>	<b>(7,645)</b>	<b>-3.3%</b>

2639	WEBSITE DEV	-	-	-	4,468	2,000	(2,468)	-55.2%
2641	STAFF SERVICES NON-INSTRUCTIONAL	183,413	192,849	219,770	237,844	246,484	8,640	3.6%
2644	STAFF TRAINING DATA PROCESSING	9,606	4,770	115,402	21,367	10,000	(11,367)	-53.2%
2661	SERVICES	459,417	492,958	564,128	525,622	630,267	104,645	19.9%
	<b>Subtotal - Support Services</b>	<b>\$ 5,814,424</b>	<b>\$ 6,065,655</b>	<b>\$ 7,150,387</b>	<b>\$ 7,921,327</b>	<b>\$ 8,050,340</b>	<b>\$ 129,012</b>	<b>1.6%</b>

2020	2021	2022	2023	2024	Increase/ (Decrease)	Percent Change
Actuals	Actuals	Actuals	Budget	Budget		

	EARLY CHILDHOOD							
3511	PROGRAMS	\$ 49,103	\$ 58,193	\$ 59,874	\$ 74,017	\$ 67,724	\$ (6,293)	-8.5%
	EARLY CHILDHOOD							
3512	INSTRUCTION HOMELESS-DISADVANTAG	277,596	60,446	184,996	277,390	379,592	102,202	36.8%
3611	ED SERVICES NON-PUBLIC SCHOOL	-	-	-	4,672	-	(4,672)	-100.0%
3711	STUDENT SERVICES AFTER SCHOOL	1,500	17,086	\$2,848.43	2,860	-	(2,860)	-100.0%
3812	PROGRAMS	162,602	100,365	\$106,321	165,203	187,410	22,207	13.4%
3912	PARENT INVOLVEMENT	<u>225</u>	=	=	<u>500</u>	=	(500)	-100.0%
	Subtotal - Community Services	\$ 491,025	\$ 236,090	\$ 354,039	\$ 524,643	\$ 634,726	\$ 110,083	<b>21.0%</b>
	TOTAL	\$ 7,296,987	\$ 7,919,686	\$ 9,149,378	\$ 10,267,152	\$ 10,311,252	\$ 44,100	<b>0.4%</b>

**TEACHERS FUND**

2020	2021	2022	2023	2024	Increase/ (Decrease)	Percent Change
Actuals	Actuals	Actuals	Budget	Budget		

1111	ELEMENTARY	\$ 4,186,826	\$ 4,831,981	\$ 4,881,662	\$ 4,920,607	\$ 5,142,417	\$ 221,810	4.5%
1131	MIDDLE SCHOOL	1,001,291	1,164,085	1,183,346	1,358,150	1,419,394	61,243	4.5%
1151	HIGH SCHOOL	2,177,331	2,341,375	2,437,814	2,484,235	2,650,088	165,853	6.7%
1191	SUMMER SCHOOL	70,384	39,351	48,576	82,258	86,281	4,023	4.9%
1193	ALTERNATIVE EDUCATION	435,591	460,536	492,860	506,241	563,092	56,851	11.2%
1211	GIFTED AND TALENTED SPECIAL INSTRUCTION AND	199,245	207,229	253,537	253,263	310,983	57,720	22.8%
1221	RELATED SERVICES SUPPLEMENTAL	327	-	2,845	(7,432)	-	7,432	-100.0%
1251	INSTRUCTION ENGLISH-SECOND	438,709	607,081	780,411	701,286	751,917	50,630	7.2%
1271	LANGUAGE	118,868	135,324	142,450	152,617	132,558	(20,059)	-13.1%
1321	BUSINESS EDUCATION TECHNOLOGY AND	98,422	103,698	108,125	111,601	121,779	10,178	9.1%
1371	ENGINEERING EDUCATION	-	-	68,805	70,736	77,457		
1411	STUDENT ACTIVITIES SCHOOL-SPONSORED	53,880	38,777	42,056	101,679	109,181	7,502	7.4%
1421	ATHLETICS TUITION TO OTHER	135,190	123,256	123,009	162,774	150,913	(11,861)	-7.3%
1911	DISTRICTS TUITION FOR SPECIAL	5,348	-	-	-	10,000	10,000	
1931	EDUCATION	30,601	14,884	19,220	25,000	25,000	-	0.0%
	<b>Subtotal - Instruction</b>	<b>\$ 8,952,014</b>	<b>\$ 10,067,576</b>	<b>\$ 10,584,717</b>	<b>\$ 10,923,018</b>	<b>\$ 11,551,061</b>	<b>\$ 628,044</b>	<b>5.7%</b>

	2020	2021	2022	2023	2024	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
2122 COUNSELING SERVICES	\$ 453,000	\$ 478,851	\$ 488,025	\$ 627,902	\$ 724,875	96,973	15.4%
2123 APPRAISAL SERVICES	97,373	100,494	103,591	107,091	112,148	5,058	4.7%
2212 CURRICULUM SERVICES INSTRUCTION & INSTRUCTIONAL STAFF	21,943	82,724	43,367	109,747	117,322	7,575	6.9%
2213 TRAINING SCHOOL LIBRARY	11,987	13,600	4,401	53,615	49,733	(3,882)	-7.2%
2222 SERVICES OTHER SUPPORT	215,794	262,230	266,764	292,829	299,944	7,115	2.4%
2291 SERVICES-INSTRUCTIONAL OFFICE OF	91,086	95,658	60,356	82,500	91,170	8,670	10.5%
2321 SUPERINTENDENT	249,553	250,255	236,817	681,532	248,074	(433,458)	-63.6%
2325 OFFICE OF ASST SUPERINT DISTRICT WIDE SOFTWARE	178,756	183,517	203,914	0	359,736	359,736	
2331 USE	71,180	77,963	83,039	170,624	110,554	(60,070)	-35.2%
2411 OFFICE OF PRINCIPAL	1,154,232	1,172,984	1,380,193	1,214,430	1,226,026	11,596	1.0%
2521 FISCAL SERVICES CARE AND UPKEEP OF	71,181	80,353	83,040	85,684	178,138	92,454	107.9%
2542 BUILDINGS	-	-	1,686	-	-	-	0.0%
<b>Subtotal - Support Services</b>	<b>\$ 2,616,085</b>	<b>\$ 2,798,628</b>	<b>\$ 2,957,736</b>	<b>\$ 3,425,954</b>	<b>\$ 3,517,719</b>	<b>\$ 91,765</b>	<b>2.7%</b>
EARLY CHILDHOOD							
3512 INSTRUCTION	528,772	125,139	299,233	379,403	736,041	356,638	94.00%
<b>Subtotal - Community Services</b>	<b>\$ 528,772</b>	<b>\$ 125,139</b>	<b>\$ 299,233</b>	<b>\$ 379,403</b>	<b>\$ 736,041</b>	<b>\$ 356,638</b>	<b>94.0%</b>
<b>TOTAL</b>	<b><u>\$ 12,096,871</u></b>	<b><u>\$ 12,991,344</u></b>	<b><u>\$ 13,841,685</u></b>	<b><u>\$ 14,728,374</u></b>	<b><u>\$ 15,804,821</u></b>	<b><u>\$ 1,076,447</u></b>	<b>7.3%</b>

**DEBT SERVICE FUND**

	2020	2021	2022	2023	2024	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111 PRINCIPAL - BONDS	\$ 3,425,000	\$ 5,130,000	\$ 1,560,784	\$ 2,954,313	\$ 3,230,000	\$ 275,687	9.3%
5211 INTEREST - BONDS	990,938	1,350,128	2,638,670	1,699,311	1,618,606	(80,705)	-4.7%
5311 FEES - BONDS	5,382	5,445	3,377	-	-	-	0.0%
<b>Subtotal - Long &amp; Short Term Debt</b>	<b>\$ 4,421,320</b>	<b>\$ 6,485,573</b>	<b>\$ 4,202,830</b>	<b>\$ 4,653,624</b>	<b>\$ 4,848,606</b>	<b>\$ 194,982</b>	<b>4.2%</b>
<b>TOTAL</b>	<b><u>\$ 4,421,320</u></b>	<b><u>\$ 6,485,573</u></b>	<b><u>\$ 4,202,830</u></b>	<b><u>\$ 4,653,624</u></b>	<b><u>\$ 4,848,606</u></b>	<b>\$ 194,982</b>	<b>4.2%</b>



**CAPITAL PROJECTS FUND**

	2020	2021	2022	2023	2024	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
1111 ELEMENTARY	\$ -	\$ 61,839	\$ 3,976	\$ 87,349	\$ 13,235	\$ (74,114)	-84.8%
1131 MIDDLE SCHOOL	-	-	29,937	18,243	6,000	(12,243)	-67.1%
1151 HIGH SCHOOL	<u>1,099</u>	=	<u>387</u>	<u>41,197</u>	<u>129,200</u>	<u>88,003</u>	213.6%
TECHNOLOGY &							
1371 ENGINEERING EDUCATION	-	-	-	<b>27,700</b>	<b>2,000</b>	<b>(25,700)</b>	-92.8%
SCHOOL-SPONSORED							
1421 ATHLETICS	2,229	-	1,307	-	1,500	1,500	
<b>Subtotal - Instruction</b>	<b>\$ 3,328</b>	<b>\$ 61,839</b>	<b>\$ 35,607</b>	<b>\$ 174,489</b>	<b>\$ 151,935</b>	<b>\$ (22,554)</b>	<b>-12.9%</b>
2134 NURSING SERVICES	-	-	772	-	-	-	-
2325 OFFICE OF ASST SUPERINT	517	-	-	-	-	-	0.0%
CARE AND UPKEEP OF							
2542 BUILDINGS	<u>346,338</u>	<u>4,166,471</u>	<u>13,270,640</u>	<u>220,980</u>	<u>664,236</u>	<u>443,256</u>	200.6%
CARE AND UPKEEP OF							
2543 GROUNDS	12,076	23,629	130,827	5,000	5,000	-	0.0%
CARE AND UPKEEP OF							
2544 EQUIPMENT	18,918	34,492	-	7,183	-	(7,183)	-100.0%
VEHICLE SERVICING &							
2545 MAINTENANCE	18,355	200	-	-	-	-	0.0%
DISTRICT OPERATED							
2552 TRANSPORTATION	1,453	-	-	20,313	-	(20,313)	-100.0%
FOOD PREPARATION &							
2562 DISPENSING	14,171	6,592	3,815	-	-	-	0.0%
PUBLIC INFORMATION							
2633 SERVICES	-	-	-	3,640	-	(3,640)	-100.0%
DATA PROCESSING							
2661 SERVICES	139,487	40,294	30,004	17,414	54,400	36,986	212.4%
<b>Subtotal - Support Services</b>	<b>\$ 551,315</b>	<b>\$ 4,271,678</b>	<b>\$ 13,436,059</b>	<b>\$ 274,529</b>	<b>\$ 723,636</b>	<b>\$ 449,107</b>	<b>163.6%</b>
ARCHITECTURE &							
4031 ENGINEERING SERVICES	100,774	1,037,718	-	-	-	-	0.0%
BUILDING CONSTRUCTION							
4051 & IMPROVEMENT	35,724	355,059	14,200	15,233,872	6,297,948	(8,935,923)	-58.7%
Subtotal - Construction						\$	
Services	\$ 136,498	\$ 1,392,777	\$ 14,200	\$ 15,233,872	\$ 6,297,948	<b>(8,935,923)</b>	<b>-58.7%</b>
PRINCIPAL - LEASE							
5131 PURCHASE	250,000	2,125,000	-	-	145,000	145,000	
INTEREST - LEASE							
5231 PURCHASE	80,824	206,816	-	-	139,318	139,318	
5331 FEES - LEASE PURCHASE	954	2,783	-	-	-	-	0.0%
<b>Subtotal - Long &amp; Short Term Debt</b>	<b>\$ 331,778</b>	<b>\$ 2,334,599</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 284,318</b>	<b>\$ 284,318</b>	
<b>TOTAL</b>	<b><u>\$ 1,022,920</u></b>	<b><u>\$ 8,060,893</u></b>	<b><u>\$ 13,485,866</u></b>	<b><u>\$ 15,682,890</u></b>	<b><u>\$ 7,457,837</u></b>	<b><u>\$ 2,197,024</u></b>	<b>14.0%</b>

## EXPENDITURES BY OBJECT

ALL FUNDS		2020	2021	2022	2023	2024	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6311	INSTRUCTIONAL SERVICES	\$ 336,735	\$ 106,785	\$ 511,432	\$ 457,136	\$ 458,000	\$ 864	0%
	PROGRAM IMPROVEMENT							
6312	SERVICES	33,824	28,545	25,643	132,889	48,200	(84,689)	-64%
6313	PUPIL SERVICES	3,770	1,753	3,623	15,000	15,000	-	0%
6314	STAFF SERVICES	2,769	1,028	3,184	16,291	20,510	4,219	26%
6315	AUDIT SERVICES	15,000	15,652	16,500	20,200	25,000	4,800	24%
6316	WEBSITE MAINT	3,000	3,145	1,056	10,468	10,000	(468)	-4%
6317	LEGAL SERVICES	10,150	14,631	16,705	20,188	20,000	(188)	-1%
6318	ELECTION SERVICES	9,211	10,064	5,744	14,400	15,900	1,500	10%
6319	OTHER PROFESSIONAL SERVICES	306,968	449,589	559,922	484,916	348,510	(136,406)	-28%
6323	SUBSTITUTE SERVICES	-	260,809	-	-	-	-	0%
6331	CLEANING SERVICES	2,754	3,354	-	5,000	13,000	8,000	160%
6332	REPAIRS & MAINTENANCE RENTAL - LAND &	120,384	180,183	222,899	241,540	115,066	(126,474)	-52%
6333	BUILDING	-	30,027	81,250	75,000	75,000	-	0%
6334	RENTAL - EQUIPMENT	135,368	68,174	168,327	160,985	162,039	1,054	1%
6335	WATER & SEWER	77,491	65,274	58,929	82,500	82,500	-	0%
6336	TRASH REMOVAL	33,148	20,519	30,995	39,000	36,000	(3,000)	-8%
6337	TECHNOLOGY REPAIRS & MAINTENANCE CONTRACTED PUPIL	36,101	46,501	53,379	68,229	71,126	2,897	4%
6341	TRANSPORTATION OTHER NON ROUTE	51,136	19,944	102,989	298,684	115,000	(183,684)	-61%
6342	TRANSPORTATION	4,140	5,699	49,421	878	5,000	4,122	470%
6343	TRAVEL	58,258	621	29,916	117,788	124,142	6,354	5%
6351	PROPERTY INSURANCE	88,580	94,133	107,694	101,987	119,500	17,513	17%
6352	LIABILITY INSURANCE FIDELITY BOND	89,160	85,468	98,688	114,732	123,820	9,088	8%
6353	PREMIUMS	80	80	90	100	100	-	0%
6359	JUDGEMENTS & SETTLEMENTS	317	-	194	2,000	2,000	-	0%
6361	COMMUNICATON	80,145	108,291	131,928	94,669	142,375	47,706	50%
6362	ADVERTISING	-	-	9,286	435	5,000	4,565	1049%

**ALL FUNDS**

		2020	2021	2022	2023	2024	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6363	PRINTING AND BINDING COMM(POSTAGE,PHONE,IN	1,225	599	2,453	4,300	11,000	6,700	156%
6364	TERNET)	100	-	-	-	-	-	0%
6371	DUES AND MEMBERSHIPS	38,722	34,298	34,490	68,115	63,822	(4,293)	-6%
6372	ATH LEAGUE FEES	6,189	250	-	-	-	-	0%
6373	ATH STATE PLAYOFF FEE	5,060	127	-	-	-	-	0%
6374	ATH TOURNAMENT FEES	6,995	6,584	-	-	-	-	0%
6391	OTHER PURCHASED SERVICES	59,610	49,840	128,060	799,982	794,785	(5,197)	-1%
6392	CONTINGENCY PURC SERVICE	-	-	-	-	-	-	0%
6393	CONTRACTED LABOR SERVICES	199	284	1,420	-	-	-	0%
6398	OTHER EXPENSES	9,695	40,238	73,842	162,364	140,180	(22,184)	-14%
	Subtotal - Purchased Services	<u>\$ 1,626,285</u>	<u>\$ 1,752,488</u>	<u>\$ 2,530,060</u>	<u>\$ 3,609,775</u>	<u>\$ 3,162,574</u>	<u>(447,201)</u>	<b>-12%</b>
6411	SUPPLIES TECHNOLOGY RELATED	\$ 761,704	\$ 1,142,624	\$ 845,921	\$ 784,439	\$ 850,606	\$ 66,167	8%
6412	SUPPLIES	198,928	353,912	611,940	661,826	585,240	(76,586)	-12%
6413	CURRICULUM SUPPLIES	-	-	-	500	-	(500)	-100%
6417	UNIFORMS	4,721	-	-	-	-	-	0%
6431	TEXTBOOKS	54,254	104,719	55,022	57,116	79,321	22,206	39%
6441	LIBRARY BOOKS PERIODICALS &	10,670	20,703	17,938	22,150	20,500	(1,650)	-7%
6451	RESOURCE MATERIALS	4,446	4,599	4,158	5,585	7,700	2,115	38%
6471	FOOD SUPPLIES	230,802	111,572	295,028	9,438	-	(9,438)	-100%
6481	ELECTRIC	265,872	301,575	285,116	359,000	380,645	21,645	6%
6482	NATURAL GAS	30,097	61,272	66,123	76,200	76,200	-	0%
6486	GASOLINE/DIESEL OTHER SUPPLIES &	16,582	12,249	33,134	28,331	28,000	(331)	-1%
6491	MATERIALS	535	553	6,690	3,000	9,000	6,000	200%
	Subtotal - Supplies	\$ 1,578,611	\$ 2,113,778	\$ 2,221,070	\$ 2,007,584	\$ 2,037,213	\$ 29,629	<b>1%</b>

	2020	2021	2022	2023	2024	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6521 BUILDINGS IMPROVEMENTS OTHER THAN BLDG	349,166	5,489,788	13,173,555	15,233,872	6,627,948	(8,605,923)	-56%
6531 REGULAR EQUIPMENT TECHNOLOGY	183,034	134,173	251,983	239,127	340,736	101,609	42%
6543 EQUIPMENT	147,586	102,133	60,328	179,903	194,635	14,732	8%
6551 VEHICLES	18,355	200	-	20,313	-	(20,313)	-100%
Subtotal - Capital Outlay	\$ 698,142	\$ 5,747,494	\$ 13,725,582	\$ 15,700,215	\$ 7,208,519	\$ (8,491,695)	<b>-54%</b>
6611 PRINCIPAL - BONDS PRINCIPAL - LEASE PURCHASE	3,425,000	5,130,000	1,560,784	2,954,313	3,230,000	275,687	9%
6621 INTEREST - BONDS INTEREST - LEASE PURCHASE	990,938	1,350,128	2,638,670	1,699,311	1,618,606	(80,705)	-5%
6623 FEES - BONDS FEES - LEASE PURCHASE	80,824	206,816	-	-	139,318	139,318	
6631	5,382	5,445	3,377	-	-	-	0%
6633	954	2,783	-	-	-	-	0%
Subtotal - Short & Long Term Debt	\$ 4,753,098	\$ 8,820,171	\$ 4,202,830	\$ 4,653,624	\$ 5,132,924	\$ 479,300	<b>10%</b>
TOTAL	\$ 24,845,098	\$ 35,554,001	\$ 40,945,845	\$ 45,360,114	\$ 38,823,990	-\$6,536,124	-14%

**GENERAL FUND**

	2020	2021	2022	2023	2024	Increase/	Percent	
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change	
<b>ADMINISTRATORS</b>								
6112	SALARIES	69,968	18,342	-	47,500	142,529	95,029	200%
6131	SUPPLEMENTAL PAY	2,156	19,232	196,449	-	-	-	0%
6151	CLASSIFIED SALARIES	2,492,505	2,592,680	2,835,266	2,869,882	3,255,291	385,409	13%
<b>INSTRUCTIONAL AIDE</b>								
6152	SALARIES	301,252	260,313	280,036	327,879	336,088	8,210	3%
<b>CLASSIFIED SALARIES -</b>								
6161	PART-TIME	297,420	201,554	184,566	224,466	243,583	19,117	9%
<b>CLASSIFIED SEVERANCE</b>								
6171	PAY	4,770	2,897	55	-	-	-	0%
6181	OVERTIME PAY	93,756	41,490	140,663	68,896	104,303	35,407	51%
	Subtotal - Salaries	<u>\$ 3,261,827</u>	<u>\$ 3,136,508</u>	<u>\$ 3,637,035</u>	<u>\$ 3,538,623</u>	<u>\$ 4,081,794</u>	<u>\$ 543,171</u>	<b>15%</b>
<b>TEACHER RETIREMENT</b>								
6211	NON-TEACHER	9,522	8,954	32,333	9,360	30,347	20,987	224%
<b>RETIREMENT</b>								
6221		243,783	243,473	269,308	304,848	325,382	20,535	7%
6231	OASDI/FICA	192,566	183,957	203,284	279,573	244,238	(35,335)	-13%
6232	MEDICARE	45,415	43,401	50,800	53,547	59,183	5,635	11%
6241	EMPLOYEE INSURANCE	522,245	585,665	605,170	716,255	758,521	42,265	6%
<b>WORKERS' COMPENSATION</b>								
6261	INSURANCE	81,041	87,559	61,935	90,000	-	(90,000)	-100%
<b>UNEMPLOYMENT</b>								
6271	COMPENSATION	2,601	15,558	1,257	20,000	-	(20,000)	-100%
	Subtotal - Benefits	<u>\$ 1,097,173</u>	<u>\$ 1,168,567</u>	<u>\$ 1,224,088</u>	<u>\$ 1,473,583</u>	<u>\$ 1,417,671</u>	<u>\$ (55,913)</u>	<b>-4%</b>
<b>INSTRUCTIONAL SERVICES</b>								
6311	PROGRAM	\$ 69,826	\$ 91,901	\$ 64,723	\$ 98,040	\$ 70,000	\$ (28,040)	-29%
<b>IMPROVEMENT</b>								
6312	SERVICES	33,824	28,545	25,643	132,889	48,200	(84,689)	-64%
6313	PUPIL SERVICES	3,770	1,753	3,623	15,000	15,000	-	0%
6314	STAFF SERVICES	2,769	1,028	3,184	16,291	20,510	4,219	26%
6315	AUDIT SERVICES	15,000	15,652	16,500	20,200	25,000	4,800	24%
6316	WEBSITE MAINT	3,000	3,145	1,056	10,468	10,000	(468)	-4%
6317	LEGAL SERVICES	10,150	14,631	16,705	20,188	20,000	(188)	-1%
6318	ELECTION SERVICES	9,211	10,064	5,744	14,400	15,900	1,500	10%
<b>OTHER PROFESSIONAL</b>								
6319	SERVICES	306,968	449,589	559,922	484,916	348,510	(136,406)	-28%
<b>Certified/Non-Certified</b>								
6323	Substitutes		43,631	-	-	-	-	0%
6331	CLEANING SERVICES	2,754	3,354	-	5,000	13,000	8,000	160%
6332	REPAIRS & MAINTENANCE	120,384	180,183	222,899	241,540	115,066	(126,474)	-52%
<b>RENTAL - LAND &amp;</b>								
6333	BUILDING	-	30,027	81,250	75,000	75,000	-	0%
6334	RENTAL - EQUIPMENT	135,368	68,174	168,327	160,985	162,039	1,054	1%
6335	WATER & SEWER	77,491	65,274	58,929	82,500	82,500	-	0%

6336	TRASH REMOVAL	33,148	20,519	30,995	39,000	36,000	(3,000)	-8%
6337	TECHNOLOGY REPAIRS & MAINTENANCE	36,101	46,501	53,379	68,229	71,126	2,897	4%

**GENERAL FUND**

		2020	2021	2022	2023	2024	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
CONTRACTED PUPIL								
6341	TRANSPORTATION	51,136	19,944	102,989	298,684	115,000	(183,684)	-61%
OTHER NON ROUTE								
6342	TRANSPORTATION	4,140	5,699	49,421	878	5,000	4,122	470%
6343	TRAVEL	58,258	621	29,916	117,788	124,142	6,354	5%
6351	PROPERTY INSURANCE	88,580	94,133	107,694	101,987	119,500	17,513	17%
6352	LIABILITY INSURANCE	89,160	85,468	98,688	114,732	123,820	9,088	8%
FIDELITY BOND								
6353	PREMIUMS	80	80	90	100	100	-	0%
JUDGEMENTS &								
6359	SETTLEMENTS	317	-	194	2,000	2,000	-	0%
6361	COMMUNICATON	80,145	108,291	131,928	94,669	142,375	47,706	50%
6362	ADVERTISING	-	-	9,286	435	5,000	4,565	1049%
6363	PRINTING AND BINDING	1,225	599	2,453	4,300	11,000	6,700	156%
6371	DUES AND MEMBERSHIPS	38,722	34,298	34,490	68,115	63,822	(4,293)	-6%
6372	ATH LEAGUE FEES	6,189	250	-	-	-	-	0%
6373	ATH STATE PLAYOFF FEE	5,060	127	-	-	-	-	0%
6374	ATH TOURNAMENT FEES	6,995	6,584	-	-	-	-	0%
OTHER PURCHASED								
6391	SERVICES	59,610	49,840	128,060	807,414	794,785	(12,629)	-2%
CONTRACTED LABOR								
6393	SERVICES	199	284	1,420	-	-	-	0%
6398	OTHER EXPENSES	9,695	37,850	73,842	162,364	140,180	(22,184)	-14%
<b>Subtotal - Purchased Services</b>		<b>\$ 1,359,376</b>	<b>\$ 1,518,037</b>	<b>\$ 2,083,350</b>	<b>\$ 3,258,111</b>	<b>\$ 2,774,574</b>	<b>\$ (483,537)</b>	<b>-15%</b>

**GENERAL FUND**

		2020	2021	2022	2023	2024	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6411	SUPPLIES	\$ 761,704	\$ 1,142,624	\$ 845,921	\$ 784,439	\$ 850,606	\$ 66,167	8%
TECHNOLOGY								
6412	RELATED SUPPLIES	198,928	353,912	611,940	661,826	585,240	(76,586)	-12%
6413	CURRICULUM SUPPLIES	-	-	-	500	-	(500)	-100%
6417	UNIFORMS	4,721	-	-	-	-	-	0%
6431	TEXTBOOKS	54,254	104,719	55,022	57,116	79,321	22,206	39%
6441	LIBRARY BOOKS	10,670	20,703	17,938	22,150	20,500	(1,650)	-7%
PERIODICALS &								
6451	RESOURCE MATERIALS	4,446	4,599	4,158	5,585	7,700	2,115	38%
6471	FOOD SUPPLIES	230,802	111,572	295,028	9,438	-	(9,438)	-100%
6481	ELECTRIC	265,872	301,575	285,116	359,000	380,645	21,645	6%
6482	NATURAL GAS	30,097	61,272	66,123	76,200	76,200	-	0%
6486	GASOLINE/DIESEL	16,582	12,249	33,134	28,331	28,000	(331)	-1%
OTHER SUPPLIES &								
6491	MATERIALS	535	553	6,690	3,000	9,000	6,000	200%
<b>Subtotal - Supplies</b>		<b>\$ 1,578,611</b>	<b>\$ 2,113,778</b>	<b>\$ 2,221,070</b>	<b>\$ 2,007,584</b>	<b>\$ 2,037,213</b>	<b>\$29,629</b>	<b>1%</b>

**TOTAL** \$ 7,296,987 \$ 7,936,890 \$ 9,165,543 \$ 10,277,901 \$ 10,311,252 \$33,351 0%

**TEACHERS FUND**

2020	2021	2022	2023	2024	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

6111	CERTIFIED SALARIES ADMINISTRATORS	7,319,368	7,966,283	8,248,126	8,543,009	9,315,013	772,004	9%
6112	SALARIES PART-TIME CERTIFICATED	1,474,603	1,504,309	1,686,867	1,840,834	1,965,190	124,356	7%
6122	SALARIES	72,844	33,134	61,761	63,618	99,668	36,050	57%
6131	SUPPLEMENTAL PAY SICK LEAVE/SEVERANCE	322,559	397,233	340,948	564,144	578,965	14,821	3%
6141	PAY CLASSIFIED SEVERANCE	-	-	12,639	-	-	-	0%
6171	PAY	2,565	16,954	272	-	-	-	0%
	<b>Subtotal - Salaries</b>	<b>\$ 9,191,939</b>	<b>\$ 9,917,912</b>	<b>\$ 10,350,613</b>	<b>\$ 11,011,605</b>	<b>\$ 11,958,836</b>	<b>\$ 947,231</b>	<b>9%</b>
6211	TEACHER RETIREMENT NON-TEACHER	1,475,785	1,594,728	1,670,452	1,795,096	1,983,112	188,016	10%
6221	RETIREMENT	1,648	995	1,669	16,241	13,498	(2,743)	-17%
6231	OASDI/FICA	3,579	4,938	3,566	39,300	53,294	13,993	36%
6232	MEDICARE	128,587	138,104	145,033	159,383	172,962	13,579	9%
6241	EMPLOYEE INSURANCE	1,028,424	1,158,318	1,233,847	1,355,084	1,491,593	136,509	10%
	<b>Subtotal - Benefits</b>	<b>\$ 2,638,023</b>	<b>\$ 2,897,083</b>	<b>\$ 3,054,566</b>	<b>\$ 3,365,105</b>	<b>\$ 3,714,459</b>	<b>349,354</b>	<b>10%</b>
6311	INSTRUCTIONAL SERVICES	266,910	14,884	446,709	359,096	388,000	28,904	8%
	<b>Subtotal - Instructional Services</b>	<b>\$ 266,910</b>	<b>\$ 14,884</b>	<b>\$ 446,709</b>	<b>\$ 359,096</b>	<b>\$ 388,000</b>	<b>\$ 28,904</b>	<b>8%</b>
	<b>TOTAL</b>	<b>\$ 12,096,871</b>	<b>\$ 12,829,879</b>	<b>\$ 13,851,889</b>	<b>\$ 14,735,806</b>	<b>\$ 16,061,295</b>	<b>1,325,489</b>	<b>9%</b>

**DEBT SERVICE FUND**

2020	2021	2022	2023	2024	Increase/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change

6611	PRINCIPAL - BONDS	3,425,000	5,130,000	1,560,784	2,954,313	3,230,000	275,687	9%
6621	INTEREST - BONDS	990,938	1,350,128	2,638,670	1,699,311	1,618,606	(80,705)	-5%
6631	FEES - BONDS	<u>5,382</u>	<u>5,445</u>	<u>3,377</u>	=	=	=	0%
	<b>Subtotal - Short &amp; Long Term Debt</b>	<b>\$ 4,421,320</b>	<b>\$ 6,485,573</b>	<b>\$ 4,202,830</b>	<b>\$ 4,653,624</b>	<b>\$ 4,848,606</b>	<b>194,982</b>	<b>4%</b>
	<b>TOTAL</b>	<b>\$ 4,421,320</b>	<b>\$ 6,485,573</b>	<b>\$ 4,202,830</b>	<b>\$ 4,653,624</b>	<b>\$ 4,848,606</b>	<b>\$ 194,982</b>	<b>4%</b>

CAPITAL PROJECTS FUND		2020	2021	2022	2023	2024	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6521	BUILDINGS IMPROVEMENTS OTHER THAN BLDG	349,166	5,489,788	13,173,555	15,233,872	6,627,948	(8,605,923)	-56%
6531	REGULAR EQUIPMENT	-	21,200	239,716	15,000	35,000	20,000	133%
6541	TECHNOLOGY EQUIPMENT	183,034	134,173	251,983	239,127	340,736	101,609	42%
6543	VEHICLES	147,586	102,133	60,328	179,903	194,635	14,732	8%
6551		18,355	200	-	20,313	-	(20,313)	-100%
	<b>Subtotal - Capital Outlay</b>	<b>\$ 698,142</b>	<b>\$ 5,747,494</b>	<b>\$ 13,725,582</b>	<b>\$ 15,700,215</b>	<b>\$ 7,208,519</b>	<b>(8,491,695)</b>	<b>-54%</b>
	PRINCIPAL - LEASE PURCHASE	250,000	2,125,000	-	-	145,000	145,000	
6613	INTEREST - LEASE PURCHASE	80,824	206,816	-	-	139,318	139,318	
6623	FEES - LEASE PURCHASE	954	2,783	-	-	-	-	0%
6633								
	<b>Subtotal - Short &amp; Long Term Debt</b>	<b>\$331,778</b>	<b>\$2,334,599</b>	<b>-</b>	<b>-</b>	<b>\$284,318</b>	<b>(331,778)</b>	
	<b>TOTAL</b>	<b>\$ 1,029,920</b>	<b>\$ 8,082,093</b>	<b>\$ 13,725,582</b>	<b>\$ 15,700,215</b>	<b>\$ 7,492,837</b>	<b>(8,207,378)</b>	<b>-52%</b>



# BUILDING/DEPARTMENT BUDGETS

## SUMMARY

	2020	2021	2022	2023	2024	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
10 Board of Education	40,278	66,783	107,177	112,989	102,860	(10,129)	-9.0%
11 Superintendent	346,675	403,790	342,309	398,428	516,847	118,419	29.7%
12 Communications	210,880	214,249	245,467	238,214	226,930	(11,284)	-4.7%
20 Instruction	12,431,386	13,470,272	14,557,727	14,788,985	15,896,884	1,107,899	7.5%
21 Athletics	343,770	235,285	336,652	258,748	258,733	(15)	0.0%
22 Summer School	71,535	41,710	59,578	112,558	86,281	(26,277)	-23.3%
23 Parents As Teachers	49,103	58,193	59,699	72,917	96,127	23,210	31.8%
24 Activities	56,063	39,596	45,549	108,265	118,100	9,835	9.1%
30 Assistant Superintendent	402,292	405,610	471,884	1,149,685	1,187,459	37,774	3.3%
31 Professional Development	108,646	79,944	403,287	355,039	260,517	(94,522)	-26.6%
32 Curriculum Development	141,160	236,112	173,464	193,424	261,062	67,638	35.0%
33 Assessment	140,091	147,547	159,785	169,448	167,923	(1,525)	-0.9%
40 Student Services	131,782	151,491	169,366	263,417	271,594	8,176	3.1%
41 Social Workers	65,672	53,297	127,782	128,369	143,796	15,427	12.0%
42 Nurses	188,906	239,195	252,492	209,992	229,075	19,083	9.1%
51 Business Office	550,588	581,523	544,738	646,168	753,082	106,914	16.5%
52 Technology	991,449	1,296,752	1,263,727	1,525,703	1,475,125	(50,578)	-3.3%
53 Debt	4,753,098	8,820,171	4,202,830	4,653,624	5,132,924	479,300	10.3%
54 Food Service	669,057	483,269	653,423	852,992	625,858	(227,134)	-26.6%
55 Copier	68,790	81,157	88,035	106,938	111,164	4,226	4.0%
60 Building And Grounds	336,185	352,675	401,761	380,762	515,972	135,210	35.5%
61 Maintenance	883,348	6,280,919	1,169,770	988,869	1,493,795	504,926	51.1%
62 Custodial	911,268	1,080,686	974,860	1,102,467	1,464,898	362,431	32.9%
63 Transportation	441,017	282,286	529,762	751,384	439,951	(311,434)	-41.4%
64 Utilities	411,286	451,489	445,366	560,592	579,085	18,493	3.3%
65 Construction & Renovation	100,774	-	13,159,355	15,230,136	6,297,948	(8,932,188)	-58.6%
	<b><u>24,845,098</u></b>	<b><u>35,554,001</u></b>	<b><u>40,945,845</u></b>	<b><u>45,360,114</u></b>	<b><u>38,713,990</u></b>	<b><u>(6,646,124)</u></b>	<b>-14.7%</b>

## BUDGET DETAIL BY DEPARTMENT, FUNCTION AND OBJECT

2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**Board of Education**

**2311 - BOARD OF  
EDUCATION**

6317 - LEGAL SERVICES	10,150	14,631	20,000	20,188	20,000	(188)	-0.9%
6318 - ELECTION SERVICES	9,211	10,064	10,082	14,400	15,900	1,500	10.4%
6343 - TRAVEL	3,160	-	10,918	33,652	38,010	4,358	13.0%
6371 - DUES AND MEMBERSHIPS	14,014	14,189	14,375	17,626	19,100	1,474	8.4%
6391 - OTHER PURCHASED SERVICES	3,305	1,626	7,000	6,124	8,350	2,226	36.3%
6411 - SUPPLIES	<u>438</u>	<u>253</u>	<u>1,500</u>	<u>1,000</u>	<u>1,500</u>	<u>500</u>	50.0%
<b>Total - Board of Education</b>	<b>40,278</b>	<b>40,763</b>	<b>63,875</b>	<b>92,989</b>	<b>102,860</b>	<b>9,871</b>	<b>10.6%</b>

**Superintendent**

**2213 - INSTRUCTIONAL  
STAFF TRAINING**

6319 - OTHER PROFESSIONAL SERVICES	1,309	-	6,200	18,641	16,200	(2,441)	-13.1%
6411 - SUPPLIES	=	=	<u>500</u>	<u>3,000</u>	<u>6,000</u>	<u>3,000</u>	100.0%
	1,309	-	6,700	21,641	22,200	559	2.6%

**2321 - OFFICE OF  
SUPERINTENDENT**

6112 - ADMINISTRATORS SALARIES	207,000	207,000	207,220	201,730	204,599	2,869	1.4%
6151 - CLASSIFIED SALARIES	54,623	55,610	55,332	65,020	72,550	7,530	11.6%
6181 - OVERTIME PAY	213	537	250	250	250	-	0.0%
6211 - TEACHER RETIREMENT	29,901	29,987	29,981	29,813	31,039	1,225	4.1%
6221 - NON-TEACHER RETIREMENT	4,241	4,386	4,329	5,069	5,626	557	11.0%
6231 - OASDI/FICA	3,377	3,458	3,447	4,063	4,514	451	11.1%
6232 - MEDICARE	3,743	3,792	3,811	3,799	4,023	223	5.9%
6241 - EMPLOYEE INSURANCE	16,959	18,135	18,055	17,704	17,749	45	0.3%
6314 - STAFF SERVICES	2,530	1,028	5,139	13,291	20,010	6,719	50.6%
6319 - OTHER PROFESSIONAL SERVICES	6,374	375	3,550	1,955	6,891	4,936	252.5%
6343 - TRAVEL	7,233	-	3,425	3,694	2,500	(1,194)	-32.3%
6371 - DUES AND MEMBERSHIPS	6,843	1,863	4,600	1,954	3,544	1,590	81.4%
6411 - SUPPLIES	2,329	863	4,750	6,250	5,100	(1,150)	-18.4%

2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**Superintendent**

345,366	327,034	343,887	354,593	378,394	23,801	6.7%
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**Total - Superintendent**

<b>346,675</b>	<b>327,034</b>	<b>350,587</b>	<b>376,234</b>	<b>400,594</b>	<b>24,361</b>	<b>6.5%</b>
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**Communications**

**2633 - PUBLIC**

**INFORMATION SERVICES**

6151 - CLASSIFIED

SALARIES	119,845	122,951	123,011	143,404	151,110	7,706	5.4%
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6181 - OVERTIME PAY	217	65	514	514	514	-	0.0%
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6221 - NON-TEACHER

RETIREMENT	9,187	9,471	10,073	15,190	12,348	(2,842)	-18.7%
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6231 - OASDI/FICA	7,281	6,910	7,659	14,472	9,401	(5,071)	-35.0%
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6232 - MEDICARE	1,703	1,616	1,791	2,695	2,198	(497)	-18.4%
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6241 - EMPLOYEE

INSURANCE	14,530	15,711	15,631	17,706	18,929	1,223	6.9%
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6314 - STAFF SERVICES	-	-	-	-	-	-	0.0%
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6319 - OTHER

PROFESSIONAL SERVICES	44,551	32,776	29,850	2,156	2,000	(156)	-7.2%
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6343 - TRAVEL	-	-	-	4,500	4,000	(500)	-11.1%
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6363 - PRINTING AND

BINDING	1,225	599	4,050	4,300	11,000	6,700	155.8%
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6364 -

COMM(POSTAGE,PHONE,IN

TERNET)	100	-	-	-	-	-	0.0%
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6371 - DUES AND

MEMBERSHIPS	898	790	1,185	1,271	750	(521)	-41.0%
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6391 - OTHER PURCHASED

SERVICES	1,746	10,841	14,035	11,605	6,400	(5,205)	-44.9%
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6411 - SUPPLIES	9,596	12,145	11,500	14,292	4,280	(10,012)	-70.1%
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**Total - Communications**

<b>210,880</b>	<b>213,874</b>	<b>219,298</b>	<b>232,106</b>	<b>222,930</b>	<b>(9,176)</b>	<b><u>-4.0%</u></b>
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2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**Instruction**

**1111 - ELEMENTARY**

6111 - CERTIFIED SALARIES	3,077,957	3,579,154	3,573,670	3,515,481	3,662,673	147,191	4.2%
6131 - SUPPLEMENTAL PAY	13,781	29,288	36,550	28,053	42,065	14,012	49.9%
6151 - CLASSIFIED SALARIES	12,883	102,809	41,041	77,573	55,509	(22,064)	-28.4%
6152 - INSTRUCTIONAL AIDE SALARIES	33,106	149,772	122,740	183,135	52,500	(130,635)	-71.3%
6181 - OVERTIME PAY	-	409	688	514	514	-	0.0%
6211 - TEACHER RETIREMENT	508,736	601,005	553,183	604,659	634,872	30,213	5.0%
6221 - NON-TEACHER RETIREMENT	3,439	18,430	7,610	31,667	19,642	(12,025)	-38.0%
6231 - OASDI/FICA	2,901	16,856	8,045	43,770	31,339	(12,431)	-28.4%
6232 - MEDICARE	44,029	53,870	49,904	55,170	55,290	120	0.2%
6241 - EMPLOYEE INSURANCE	430,885	583,291	475,716	602,097	573,380	(28,717)	-4.8%
6311 - INSTRUCTIONAL SERVICES	140,574	-	-	-	-	-	0.0%
6319 - OTHER PROFESSIONAL SERVICES	9,572	8,900	18,112	46,484	43,800	(2,684)	-5.8%
6391 - OTHER PURCHASED SERVICES	10,378	6,886	11,425	13,246	10,000	(3,246)	-24.5%
6411 - SUPPLIES	72,948	113,290	98,213	111,526	131,873	20,347	18.2%
6431 - TEXTBOOKS	39,263	48,654	54,039	41,189	39,223	(1,966)	-4.8%
	4,400,452	5,312,612	5,050,935	5,354,565	5,371,249	16,685	0.3%

**1131 - MIDDLE SCHOOL**

6111 - CERTIFIED SALARIES	697,484	812,675	800,605	921,426	977,724	56,299	6.1%
6131 - SUPPLEMENTAL PAY	7,206	8,763	16,651	25,357	25,357	-	0.0%
6211 - TEACHER RETIREMENT	123,617	135,146	135,118	162,068	171,454	9,387	5.8%
6231 - OASDI/FICA	50	622	-	10,084	10,997	913	9.1%
6232 - MEDICARE	10,302	11,533	11,617	13,729	14,545	817	5.9%
6241 - EMPLOYEE INSURANCE	100,368	115,790	107,978	142,646	140,355	(2,291)	-1.6%
6311 - INSTRUCTIONAL SERVICES	21,977	-	-	-	-	-	0.00%

	2020	2021	2022	2023	2024	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

6319 - OTHER PROFESSIONAL SERVICES	412	3,654	3,713	2,175	7,115	4,940	227.1%
6332 - REPAIRS & MAINTENANCE	375	-	825	-	975	975	
6391 - OTHER PURCHASED SERVICES	3,064	1,721	1,965	600	2,695	2,095	349.2%
6398 - OTHER EXPENSES	6,830	31,710	31,770	132,603	129,590	(3,013)	-2.3%
6411 - SUPPLIES	10,650	9,284	30,322	40,637	39,092	(1,545)	-3.8%
	982,335	1,141,232	1,165,564	1,451,323	1,523,200	71,877	5.0%

### **1151 - HIGH SCHOOL**

6111 - CERTIFIED SALARIES	1,650,958	1,755,134	1,760,685	1,836,017	1,940,215	104,198	5.7%
6131 - SUPPLEMENTAL PAY	9,000	19,524	11,377	11,248	10,731	(517)	-4.6%
6151 - CLASSIFIED SALARIES	-	15,854	25,000	19,040	27,712	8,672	45.5%
6171 - CLASSIFIED SEVERANCE PAY	2,226	15,839	-	-	-	-	0.0%
6211 - TEACHER RETIREMENT	266,239	285,623	285,355	301,902	319,743	17,842	5.9%
6221 - NON-TEACHER RETIREMENT	-	1,561	-	1,763	2,550	787	44.7%
6231 - OASDI/FICA	74	978	-	7,547	8,717	1,170	15.5%
6232 - MEDICARE	22,854	24,672	24,767	27,063	28,692	1,630	6.0%
6241 - EMPLOYEE INSURANCE	179,264	204,217	196,286	238,773	278,572	39,799	16.7%
6311 - INSTRUCTIONAL SERVICES	57,844	14,800	13,000	17,000	17,000	-	0.0%
6319 - OTHER PROFESSIONAL SERVICES	10,500	1,113	1,455	3,250	12,220	8,970	276.0%
6391 - OTHER PURCHASED SERVICES	11,628	10,332	17,605	20,375	17,975	(2,400)	-11.8%
6398 - OTHER EXPENSES	459	-	14	1,290	5,590	4,300	333.3%
6411 - SUPPLIES	44,035	56,323	49,232	56,782	58,870	2,089	3.7%
6419 - SUPPLIES	-	-	-	-	-	-	0.0%
6431 - TEXTBOOKS	2,306	5,028	6,245	5,146	10,098	4,953	96.3%
	2,257,388	2,411,000	2,391,021	2,547,194	2,738,686	191,493	7.5%

2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**1191 - SUMMER SCHOOL**

6311 - INSTRUCTIONAL SERVICES	608	-	-	-	-	-	0.0%
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**1193 - ALTERNATIVE EDUCATION**

6411 - SUPPLIES	5,522	4,749	10,325	10,525	13,400	2,875	27.3%
	<u>5,522</u>	<u>4,749</u>	<u>10,325</u>	<u>10,525</u>	<u>13,400</u>	<u>2,875</u>	27.3%

**1211 - GIFTED AND TALENTED**

6111 - CERTIFIED SALARIES	156,833	163,083	163,083	194,116	237,006	42,890	22.1%
6131 - SUPPLEMENTAL PAY	444	-	2,250	2,447	3,555	1,108	45.3%
6211 - TEACHER RETIREMENT	24,910	25,911	26,225	31,721	39,132	7,412	23.4%
6232 - MEDICARE	2,275	2,359	2,398	2,850	3,489	639	22.4%
6241 - EMPLOYEE INSURANCE	14,784	15,876	15,663	22,130	27,801	5,671	25.6%
6411 - SUPPLIES	1,329	1,256	3,502	5,052	6,209	1,158	22.9%
	200,574	208,485	213,121	258,315	317,193	58,878	22.8%

**1221 - SPECIAL INSTRUCTION AND RELATED SERVICES**

6311 - INSTRUCTIONAL SERVICES	327	-	-	-	-	-	0.0%
	327	-	-	-	-	-	0.0%

2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**1251 - SUPPLEMENTAL INSTRUCTION**

6111 - CERTIFIED SALARIES	336,554	462,089	353,326	525,947	566,823	40,876	7.8%
6121 - SUBSTITUTE SALARIES	-	-	-	-	-	-	0.0%
6122 - PART-TIME CERTIFICATED SALARIES	-	-	-	-	-	-	0.0%
6151 - CLASSIFIED SALARIES	-	-	-	-	-	-	0.0%
6152 - INSTRUCTIONAL AIDE SALARIES	94,859	71,691	71,314	48,734	52,145	3,411	7.0%
6181 - OVERTIME PAY	-	174	854	1,028	1,028	-	0.0%
6211 - TEACHER RETIREMENT	58,141	76,012	57,875	88,204	93,165	4,961	5.6%
6221 - NON-TEACHER RETIREMENT	5,790	6,017	6,526	4,596	4,910	314	6.8%
6231 - OASDI/FICA	4,285	2,797	2,919	3,150	3,297	147	4.7%
6232 - MEDICARE	6,102	7,438	6,171	8,490	8,989	499	5.9%
6241 - EMPLOYEE INSURANCE	65,157	79,031	61,694	88,218	93,174	4,956	5.6%
6311 - INSTRUCTIONAL SERVICES	-	-	-	-	-	-	0.0%
6319 - OTHER PROFESSIONAL SERVICES	12,539	12,499	12,500	100	-	(100)	-100.0%
6411 - SUPPLIES	<u>3,669</u>	<u>10,452</u>	<u>16,451</u>	<u>2,501</u>	=	<u>(2,501)</u>	-100.0%
	<b>587,095</b>	<b>728,200</b>	<b>589,630</b>	<b>770,968</b>	<b>823,531</b>	<b>52,563</b>	<b>6.8%</b>

**1271 - ENGLISH-SECOND LANGUAGE**

6111 - CERTIFIED SALARIES	90,172	100,225	99,810	114,138	100,307	(13,831)	-12.1%
6211 - TEACHER RETIREMENT	14,869	16,948	16,725	19,125	16,603	(2,522)	-13.2%
6232 - MEDICARE	1,257	1,399	1,448	1,655	1,454	(200)	-12.1%
6241 - EMPLOYEE INSURANCE	12,570	16,752	15,612	17,700	14,194	(3,506)	-19.8%
6431 - TEXTBOOKS	=	=	=	=	=	=	0.0%
	<b>118,868</b>	<b>135,324</b>	<b>133,594</b>	<b>152,617</b>	<b>132,558</b>	<b>(20,059)</b>	<b>-13.1%</b>

**1321 - BUSINESS EDUCATION**

6319 - OTHER PROFESSIONAL SERVICES	1,088	-	-	-	-	-	0.0%
6411 - SUPPLIES	-	-	-	-	-	-	0.0%

**2114 - PUPIL ACCOUNTING SERVICES**

6151 - CLASSIFIED SALARIES	35,005	35,000	35,183	37,235	47,840	10,605	28.5%
6171 - CLASSIFIED SEVERANCE PAY	-	-	2,000	-	-	-	0.0%

6181 - OVERTIME PAY	234	190	257	257	257	-	0.0%
6221 - NON-TEACHER RETIREMENT	2,795	2,914	2,947	3,163	3,931	767	24.3%
6231 - OASDI/FICA	2,185	2,174	2,197	2,341	2,982	642	27.4%
6232 - MEDICARE	511	508	514	544	698	154	28.3%
6241 - EMPLOYEE INSURANCE	<u>7,244</u>	<u>7,835</u>	<u>7,795</u>	8,852	9,463	<u>611</u>	6.9%
	<b>47,973</b>	<b>48,620</b>	<b>50,893</b>	<b>52,392</b>	<b>65,171</b>	<b>12,779</b>	<b>24.4%</b>



	2020	2021	2022	2023	2024	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change
<b><u>2122 - COUNSELING SERVICES</u></b>							
6111 - CERTIFIED SALARIES	321,883	343,511	341,911	442,428	520,835	78,407	17.7%
6131 - SUPPLEMENTAL PAY	4,700	6,000	12,165	14,803	15,322	519	3.5%
6211 - TEACHER RETIREMENT	53,832	57,463	58,182	75,409	87,837	12,428	16.5%
6232 - MEDICARE	4,570	4,862	5,134	6,629	7,775	1,145	17.3%
6241 - EMPLOYEE INSURANCE	45,043	47,511	46,872	61,964	65,065	3,101	5.0%
6319 - OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	0.0%
6332 - REPAIRS & MAINTENANCE	-	-	-	-	-	-	0.0%
6334 - RENTAL - EQUIPMENT	-	-	-	-	-	-	0.0%
6411 - SUPPLIES	309	1,769	3,600	2,749	3,000	251	9.1%
	<b>430,337</b>	<b>461,116</b>	<b>467,864</b>	<b>603,982</b>	<b>699,834</b>	<b>95,852</b>	<b>15.9%</b>
<b><u>2134 - NURSING SERVICES</u></b>							
6311 - INSTRUCTIONAL SERVICES	<u>10,461</u>	=	=	=	=	-	0.0%
<b><u>2211 - IMPROVEMENT OF INSTRUCTION SERVICES</u></b>							
6319 - OTHER PROFESSIONAL SERVICES	1,072	-	700	-	-	-	0.0%
6411 - SUPPLIES	432	496	800	326	-	(326)	-100.0%
	1,505	496	1,500	326	-	(326)	-100.0%
<b><u>2212 - INSTRUCTION &amp; CURRICULUM SERVICES</u></b>							
6312 - PROGRAM IMPROVEMENT SERVICES	-	-	-	-	-	-	0.0%
6319 - OTHER PROFESSIONAL SERVICES	74	-	-	-	-	=	0.0%
	<u>74</u>	=	=	=	=	-	0.0%
<b><u>2213 - INSTRUCTIONAL STAFF TRAINING</u></b>							
6319 - OTHER PROFESSIONAL SERVICES	7,436	2,500	(8,004)	6,888	-	(6,888)	-100.0%
6343 - TRAVEL	-	-	-	-	-	-	0.0%
6411 - SUPPLIES	<u>4,420</u>	<u>297</u>	<u>461</u>	=	=	=	0.0%
	<b>11,855</b>	<b>2,797</b>	<b>(7,542)</b>	<b>6,888</b>	-	<b>(6,888)</b>	<b>-100.0%</b>

2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**2222 - SCHOOL LIBRARY SERVICES**

6111 - CERTIFIED SALARIES	162,341	202,831	202,831	215,126	219,098	3,972	1.8%
6131 - SUPPLEMENTAL PAY	5,642	-	6,695	10,942	11,288	346	3.2%
6211 - TEACHER RETIREMENT	26,874	32,782	34,002	36,927	37,824	898	2.4%
6232 - MEDICARE	2,325	2,836	3,038	3,278	3,341	63	1.9%
6241 - EMPLOYEE INSURANCE	18,456	23,780	23,461	26,556	28,393	1,837	6.9%
6411 - SUPPLIES	147	714	1,100	1,915	1,450	(465)	-24.3%
6441 - LIBRARY BOOKS	10,670	20,703	22,163	22,150	20,500	(1,650)	-7.4%
6451 - PERIODICALS & RESOURCE MATERIALS	<u>4,446</u>	<u>4,599</u>	<u>5,300</u>	<u>5,585</u>	<u>7,700</u>	<u>2,115</u>	37.9%
	<b>231,056</b>	<b>288,246</b>	<b>298,590</b>	<b>322,479</b>	<b>329,594</b>	<b>7,115</b>	<b>2.2%</b>

6111 - CERTIFIED SALARIES	72,761	73,882	74,000	64,100	69,285	5,185	8.1%
6211 - TEACHER RETIREMENT	11,717	12,085	11,952	9,517	11,418	1,901	20.0%
6232 - MEDICARE	1,004	972	1,072	786	1,004	218	27.8%
6241 - EMPLOYEE INSURANCE	<u>5,604</u>	<u>8,719</u>	<u>8,226</u>	<u>8,097</u>	<u>9,463</u>	<u>1,366</u>	16.9%
	<b>91,086</b>	<b>95,658</b>	<b>95,250</b>	<b>82,500</b>	<b>91,170</b>	<b>8,670</b>	<b>10.5%</b>

**2411 - OFFICE OF PRINCIPAL**

6112 - ADMINISTRATORS SALARIES	929,475	942,314	957,315	977,439	977,926	487	0.0%
6151 - CLASSIFIED SALARIES	240,613	233,868	236,563	237,024	309,460	72,436	30.6%
6181 - OVERTIME PAY	1,217	400	1,500	1,500	1,500	-	0.0%
6211 - TEACHER RETIREMENT	144,414	146,690	160,221	151,864	153,461	1,597	1.1%
6221 - NON-TEACHER RETIREMENT	19,519	19,271	21,096	23,063	27,126	4,063	17.6%
6231 - OASDI/FICA	14,018	13,189	14,729	16,560	19,280	2,720	16.4%
6232 - MEDICARE	16,365	16,241	16,659	17,485	18,689	1,204	6.9%
6241 - EMPLOYEE INSURANCE	110,748	117,849	124,172	124,495	137,238	12,742	10.2%
6311 - INSTRUCTIONAL SERVICES	7,192	-	-	-	-	-	0.0%
6343 - TRAVEL	471	45	2,000	1,109	-	(1,109)	-100.0%
6364 - COMM(POSTAGE,PHONE,INTERNET)	-	-	-	-	-	-	0.0%
6411 - SUPPLIES	7,476	12,820	11,940	16,226	22,895	6,669	41.1%
	<b>1,491,508</b>	<b>1,502,687</b>	<b>1,546,195</b>	<b>1,566,764</b>	<b>1,667,574</b>	<b>100,810</b>	<b>6.4%</b>

2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**2641 - STAFF SERVICES**

6311 - INSTRUCTIONAL SERVICES 5,045 - - - - - 0.0%

**3512 - EARLY CHILDHOOD**

**INSTRUCTION**

6111 - CERTIFIED SALARIES 355,583 58,529 67,467 201,332 457,678 256,346 127.3%

6121 - SUBSTITUTE SALARIES - - - - - 0.0%

**6122 - PART-TIME**

**CERTIFICATED SALARIES** 32,612 33,134 33,601 63,618 69,943 6,325 9.9%

6131 - SUPPLEMENTAL PAY - 1,000 1,000 - - - 0.0%

6151 - CLASSIFIED SALARIES - - - - - 0.0%

6152 - INSTRUCTIONAL AIDE SALARIES 173,287 38,850 169,365 96,010 231,443 135,434 141.1%

6161 - CLASSIFIED SALARIES - PART-TIME 6,951 - - 24,600 - (24,600) -100.0%

6181 - OVERTIME PAY 44 230 514 514 514 - 0.0%

6211 - TEACHER RETIREMENT 67,873 15,538 69,623 54,530 99,394 44,864 82.3%

**6221 - NON-TEACHER**

**RETIREMENT** 13,311 4,032 9,878 11,265 20,779 9,513 84.5%

6231 - OASDI/FICA 9,575 2,356 8,884 11,023 23,227 12,204 110.7%

6232 - MEDICARE 7,684 1,855 7,870 5,599 11,014 5,415 96.7%

6241 - EMPLOYEE INSURANCE 86,208 23,750 85,759 78,800 158,173 79,373 100.7%

6311 - INSTRUCTIONAL SERVICES 41,028 - - - - - 0.0%

6319 - OTHER PROFESSIONAL SERVICES - - - 1,080 - (1,080) -100.0%

6371 - DUES AND MEMBERSHIPS 288 313 313 900 475 (425) -47.2%

6411 - SUPPLIES 11,923 4,878 28,469 65,593 24,993 (40,600) -61.9%

6419 - SUPPLIES - - - - - 0.0%

**806,369 184,465 482,743 614,863 1,097,633 482,769 78.5%**

2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

6319 - OTHER PROFESSIONAL SERVICES	-	-	250	-	-	-	0.0%
6411 - SUPPLIES	-	-	<u>250</u>	<u>4,172</u>	-	<u>(4,172)</u>	-100.0%
	-	-	500	4,172	-	(4,172)	-100.0%

**3711 - NON-PUBLIC  
SCHOOL STUDENT  
SERVICES**

6319 - OTHER PROFESSIONAL SERVICES	-	-	-	2,860	-	(2,860)	-100.0%
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**3812 - AFTER SCHOOL  
PROGRAMS**

6151 - CLASSIFIED SALARIES	30,710	29,019	25,951	30,712	31,424	712	2.3%
6161 - CLASSIFIED SALARIES - PART-TIME	101,245	58,457	144,954	69,656	106,189	36,533	52.4%
6211 - TEACHER RETIREMENT	356	372	1,528	-	-	-	0.0%
6221 - NON-TEACHER RETIREMENT	3,123	1,417	7,345	8,106	5,004	(3,102)	-38.3%
6231 - OASDI/FICA	8,072	4,683	11,859	13,565	8,533	(5,032)	-37.1%
6232 - MEDICARE	1,888	1,095	2,772	2,253	1,995	(257)	-11.4%
6241 - EMPLOYEE INSURANCE	3,760	2,531	3,984	4,515	14,289	9,774	216.5%
6311 - INSTRUCTIONAL SERVICES	8,276	-	-	-	-	-	0.0%
6319 - OTHER PROFESSIONAL SERVICES	<u>247</u>	<u>72</u>	<u>1,788</u>	<u>1,575</u>	<u>4,200</u>	<u>2,625</u>	166.7%
6371 - DUES AND MEMBERSHIPS	288	313	313	900	475	(425)	-47.2%
6411 - SUPPLIES	4,638	2,405	4,000	11,500	11,800	300	2.6%
6319 - OTHER PROFESSIONAL SERVICES	225	-	250	250	-	(250)	-100.0%
6411 - SUPPLIES	-	-	250	250	-	(250)	-100.0%
	<u>162,827</u>	<u>100,365</u>	<u>204,991</u>	<u>143,282</u>	<u>183,910</u>	<u>40,629</u>	28.4%

**Total - Instruction**                      **11,844,351**    **12,626,051**    **12,695,173**    **13,946,014**    **15,054,702**    **1,108,688**            **7.9%**

2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**Athletics**

**1421 -**

**SCHOOL-SPONSORED**

**ATHLETICS**

6131 - SUPPLEMENTAL PAY	118,074	107,120	124,662	137,800	124,300	(13,500)	-9.8%
6211 - TEACHER RETIREMENT	12,993	11,343	17,673	18,739	20,080	1,341	7.2%
6221 - NON-TEACHER RETIREMENT	1,189	883	-	-	-	-	0.0%
6231 - OASDI/FICA	2,148	2,136	-	-	-	-	0.0%
6232 - MEDICARE	1,695	1,539	1,706	1,809	1,802	(7)	-0.4%
6241 - EMPLOYEE INSURANCE	1,513	1,606	3,899	4,426	4,732	306	6.9%
6319 - OTHER PROFESSIONAL SERVICES	18,031	5,712	30,200	26,547	28,000	1,453	5.5%
6372 - ATH LEAGUE FEES	6,189	250	650	-	-	-	0.0%
6373 - ATH STATE PLAYOFF FEE	5,060	127	9,300	-	-	-	0.0%
6374 - ATH TOURNAMENT FEES	6,995	6,584	11,300	-	-	-	0.0%
6391 - OTHER PURCHASED SERVICES	1,349	493	2,100	1,551	-	(1,551)	-100.0%
6398 - OTHER EXPENSES	543	-	-	1,121	5,000	3,879	346.0%
6411 - SUPPLIES	11,038	21,879	22,100	23,043	14,500	(8,543)	-37.1%
6417 - UNIFORMS	4,721	-	-	-	-	-	0.0%
6491 - OTHER SUPPLIES & MATERIALS	535	553	900	3,000	9,000	6,000	200.0%
6541 - REGULAR EQUIPMENT	2,229	-	-	-	1,500	1,500	
6319 - OTHER PROFESSIONAL SERVICES	-	-	-	-	-	=	0.0%
	194,304	160,224	224,490	218,036	208,913	(9,123)	-4.2%
2546 - SECURITY SERVICES							
6319 - OTHER PROFESSIONAL SERVICES	658	-	3,000	7,758	15,000	7,243	93.4%
2551 - CONTRACTED TRANSPORTATION							
6342 - OTHER NON ROUTE TRANSPORTATION	2,828	-	7,000	878	-	(878)	-100.0%
<b>Total - Athletics</b>	<b>335,300</b>	<b>235,285</b>	<b>234,490</b>	<b>226,671</b>	<b>223,913</b>	<b>(2,758)</b>	<b>-1.2%</b>

2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**Summer School**

**1191 - SUMMER SCHOOL**

6131 - SUPPLEMENTAL PAY	60,803	33,938	68,495	68,495	68,495	-	0.0%
6211 - TEACHER							
RETIREMENT	7,000	4,921	11,058	11,219	16,792	5,573	49.7%
6221 - NON-TEACHER							
RETIREMENT	172	-	-	-	-	-	0.0%
6231 - OASDI/FICA	921	-	-	-	-	-	0.0%
6232 - MEDICARE	882	492	994	994	994	-	0.0%
6411 - SUPPLIES	988	2,360	7,500	4,500	-	(4,500)	-100.0%
	70,765	41,710	88,047	85,208	86,281	1,073	1.3%
<b>Total - Summer School</b>	<b>70,765</b>	<b>41,710</b>	<b>88,047</b>	<b>85,208</b>	<b>86,281</b>	<b>1,073</b>	<b>1.3%</b>

**Parents As Teachers**

**3511 - EARLY CHILDHOOD PROGRAMS**

6151 - CLASSIFIED							
SALARIES	-	5,658	-	6,033	5,709	(324)	-5.4%
6161 - CLASSIFIED							
SALARIES - PART-TIME	41,028	41,444	40,233	40,966	30,547	(10,419)	-25.4%
6211 - TEACHER							
RETIREMENT	1,970	1,938	2,722	6,846	2,874	(3,972)	-58.0%
6221 - NON-TEACHER							
RETIREMENT	1,417	1,929	1,895	2,332	3,208	876	37.6%
6231 - OASDI/FICA	2,544	2,920	2,494	4,028	4,090	63	1.6%
6232 - MEDICARE	595	683	583	681	957	276	40.5%
6241 - EMPLOYEE							
INSURANCE	-	1,063	-	9,960	1,041	(8,919)	-89.5%
6411 - SUPPLIES	1,549	2,559	2,984	2,070	17,975	15,905	768.4%
	<u>49,103</u>	<u>58,193</u>	<u>50,912</u>	<u>72,917</u>	<u>66,402</u>	<u>(6,515)</u>	<u>-8.9%</u>
3512 - EARLY CHILDHOOD							
INSTRUCTION							
<b>Total - Parents As Teachers</b>	<b>49,103</b>	<b>58,193</b>	<b>50,912</b>	<b>72,917</b>	<b>66,402</b>	<b>(6,515)</b>	<b>-8.9%</b>

2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**Activities**

**1151 - HIGH SCHOOL**

6411 - SUPPLIES	2,122	819	2,586	361	1,220	859	238.0%
	2,122	819	2,586	361	1,220	859	238.0%

1411 - STUDENT  
ACTIVITIES

**6131 - SUPPLEMENTAL**

**PAY**

6211 - TEACHER RETIREMENT	46,387	33,100	60,113	86,834	93,237	6,403	7.4%
6231 - OASDI/FICA	64	93	-	-	-	-	0.0%
6232 - MEDICARE	668	474	870	1,260	1,351	91	7.2%
6411 - SUPPLIES	-	-	100,000	-	-	-	0.0%
	53,880	38,777	170,548	101,679	109,181	7,502	7.4%

**Total - Activities**                      **56,002**      **39,596**      **173,134**      **102,040**      **110,401**      **8,361**      **8.2%**

**Assistant Superintendent**

**1211 - GIFTED AND**

**TALENTED**

6431 - TEXTBOOKS	2,651	2,297	3,500	-	-	-	0.0%
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**1271 - ENGLISH-SECOND**

**LANGUAGE**

6431 - TEXTBOOKS	600	-	1,300	-	-	-	0.0%
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**2122 - COUNSELING**

**SERVICES**

6131 - SUPPLEMENTAL PAY	19,532	16,635	23,000	23,000	23,000	-	0.0%
6211 - TEACHER RETIREMENT	2,916	2,429	3,335	3,335	4,707	1,372	41.1%
6221 - NON-TEACHER RETIREMENT	110	112	-	-	-	-	0.0%
6231 - OASDI/FICA	114	93	-	-	-	-	0.0%
6232 - MEDICARE	<u>275</u>	<u>234</u>	<u>334</u>	<u>334</u>	<u>334</u>	-	0.0%
6241 - EMPLOYEE INSURANCE	<u>26</u>	-	-	-	-	<u>(26)</u>	0.0%
	22,973	19,504	26,669	26,669	28,041	1,346	5.0%

2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**2325 - OFFICE OF ASST**

**SUPERINT**

6112 - ADMINISTRATORS

SALARIES 145,667 149,259 164,259 - 291,555 291,555

6211 - TEACHER

RETIREMENT 21,878 22,406 35,930 - 45,019 45,019

6232 - MEDICARE 2,000 2,051 3,397 - 4,228 4,228

6241 - EMPLOYEE

INSURANCE 9,211 9,801 18,037 - 18,934 18,934

6314 - STAFF SERVICES 239 - 801 - 500 500

6343 - TRAVEL 1,284 401 3,700 - 3,000 3,000

6371 - DUES AND

MEMBERSHIPS 943 791 1,000 - 1,000 1,000

6391 - OTHER PURCHASED

SERVICES 72 49 1,000 - 1,000 1,000

6411 - SUPPLIES 46 46 2,750 750 1,500 750 100.0%

6414 - ASU MEETING

SUPPLIES - - - - - - 0.0%

20826.8

181,857 184,804 230,873 1,750 366,736 364,469 %

2641 - STAFF SERVICES

6151 - CLASSIFIED

SALARIES 122,896 126,664 125,823 152,486 166,295 13,809 9.1%

6181 - OVERTIME PAY 319 62 719 719 719 - 0.0%

6221 - NON-TEACHER

RETIREMENT 9,920 10,240 10,812 12,946 14,053 1,107 8.6%

6231 - OASDI/FICA 7,603 7,802 7,846 9,544 10,355 811 8.5%

6232 - MEDICARE 1,778 1,825 1,834 2,221 2,421 200 9.0%

6241 - EMPLOYEE

INSURANCE 21,748 23,520 23,400 26,560 28,391 1,830 6.9%

6316 - WEBSITE MAINT - - - - - - 0.0%

6319 - OTHER

PROFESSIONAL SERVICES 12,023 3,670 18,500 13,343 5,000 (8,343) -62.5%

1049.4

6362 - ADVERTISING

- - 1,500 435 5,000 4,565 %

6391 - OTHER PURCHASED

SERVICES 1,410 4,590 9,086 12,652 13,000 348 2.8%

177,697 178,373 199,521 235,907 245,234 9,328 4.0%



2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**3711 - NON-PUBLIC  
SCHOOL STUDENT  
SERVICES**

6319 - OTHER PROFESSIONAL SERVICES	1,500	3,635	3,718	-	-	-	0.0%
Total - Assistant Superintendent	<u>387,278</u>	<u>388,613</u>	<u>465,582</u>	<u>264,326</u>	<u>640,012</u>	<u>375,143</u>	141.9%

Professional Development  
**2213 - INSTRUCTIONAL  
STAFF TRAINING**

6131 - SUPPLEMENTAL PAY	4,897	8,227	27,311	30,520	30,520	-	0.0%
6211 - TEACHER RETIREMENT	773	1,302	3,960	4,425	-	(4,425)	-100.0%
6231 - OASDI/FICA	6	-	-	-	-	-	0.0%
6232 - MEDICARE	70	118	396	443	-	(443)	-100.0%
6312 - PROGRAM IMPROVEMENT SERVICES	21,934	13,955	53,500	102,972	48,200	(54,772)	-53.2%
6319 - OTHER PROFESSIONAL SERVICES	15,148	40,099	85,312	101,614	36,477	(65,137)	-64.1%
6343 - TRAVEL	24,872	-	56,650	41,054	11,072	(29,982)	-73.0%
6371 - DUES AND MEMBERSHIPS	5,478	6,100	12,000	11,000	7,620	(3,380)	-30.7%
6391 - OTHER PURCHASED SERVICES	4,619	1,554	24,500	21,400	88,850	67,450	315.2%
6411 - SUPPLIES	6,516	3,819	16,732	21,301	28,278	6,977	32.8%
	<b>84,313</b>	<b>75,173</b>	<b>280,362</b>	<b>334,729</b>	<b>251,017</b>	<b>(83,712)</b>	<b>-25.0%</b>

**2214 - PROFESSIONAL  
DEVELOPMENT**

6343 - TRAVEL	15,029	-	-	-	-	-	0.0%
	<b>15,029</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

**2644 -  
NON-INSTRUCTIONAL  
STAFF TRAINING**

6319 - OTHER PROFESSIONAL SERVICES	6,926	4,595	9,681	13,210	9,500	(3,710)	-28.1%
6343 - TRAVEL	2,377	175	18,550	6,600	-	(6,600)	-100.0%
	<b>9,303</b>	<b>4,770</b>	<b>28,231</b>	<b>19,810</b>	<b>9,500</b>	<b>(10,310)</b>	<b>-52.0%</b>

2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**Total - Professional Development**

**108,645      79,944      308,593      354,539      260,517      (94,022)      -26.5%**

**Curriculum Development**  
**2212 - INSTRUCTION & CURRICULUM SERVICES**

6131 - SUPPLEMENTAL PAY	18,869	71,490	99,300	93,550	100,000	6,450	6.9%
6161 - CLASSIFIED SALARIES - PART-TIME	-	-	-	-	-	-	0.0%
6211 - TEACHER RETIREMENT	2,804	9,708	13,094	14,725	15,872	1,147	7.8%
6221 - NON-TEACHER RETIREMENT	<u>171</u>	=	=	=	=	=	0.0%
6231 - OASDI/FICA	154	498	-	-	-	-	0.0%
6232 - MEDICARE	306	1,028	1,309	1,472	1,450	(22)	-1.5%
6312 - PROGRAM IMPROVEMENT SERVICES	11,890	14,589	49,000	22,000	-	(22,000)	-100.0%
6314 - STAFF SERVICES	-	-	2,000	2,000	-	(2,000)	-100.0%
6319 - OTHER PROFESSIONAL SERVICES	<u>15,000</u>	<u>28,000</u>	<u>28,000</u>	=	=	=	0.0%
6391 - OTHER PURCHASED SERVICES	3,590	2,522	3,700	2,000	-	(2,000)	-100.0%
6411 - SUPPLIES	-	-	2,750	2,250	14,153	11,903	<u>529.0%</u>
	52,784	127,836	199,153	137,997	131,475	(6,522)	-4.7%

	2020	2021	2022	2023	2024	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change
<b><u>2213 - INSTRUCTIONAL</u></b>							
<b><u>STAFF TRAINING</u></b>							
6131 - SUPPLEMENTAL PAY	5,380	3,380	8,220	15,720	15,720	-	0.0%
6211 - TEACHER RETIREMENT	781	526	1,192	2,279	3,265	986	43.3%
6232 - MEDICARE	78	47	119	228	228	-	0.0%
6319 - OTHER PROFESSIONAL SERVICES	35,036	48,037	69,920	-	-	-	0.0%
6411 - SUPPLIES	2,176	-	1,000	-	-	-	0.0%
	43,452	51,991	80,451	18,227	19,213	986	5.4%
<b>Total - Curriculum Development</b>	<b>96,236</b>	<b>179,826</b>	<b>279,604</b>	<b>156,224</b>	<b>150,688</b>	<b>(5,536)</b>	<b>-3.5%</b>
<b>Assessment</b>							
6112 - ADMINISTRATORS SALARIES	76,892	79,007	79,007	83,615	87,378	3,763	4.5%
6211 - TEACHER RETIREMENT	12,196	12,588	12,582	13,412	14,040	628	4.7%
6232 - MEDICARE	1,006	1,029	1,144	1,212	1,267	55	4.5%
6241 - EMPLOYEE INSURANCE	7,279	7,870	7,830	8,852	9,464	612	6.9%
6391 - OTHER PURCHASED SERVICES	145	496	2,569	3,969	2,600	(1,369)	-34.5%
6411 - SUPPLIES	42,574	46,557	71,667	58,388	750	(57,638)	-98.7%
	<b>140,091</b>	<b>147,547</b>	<b>174,799</b>	<b>169,448</b>	<b>115,498</b>	<b>(53,949)</b>	<b>-31.8%</b>
<b>Total - Assessment</b>	<b>140,091</b>	<b>147,547</b>	<b>174,799</b>	<b>169,448</b>	<b>115,498</b>	<b>(53,949)</b>	<b>-31.8%</b>

	2020	2021	2022	2023	2024	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change
<b>Student Services</b>							
<b><u>2122 - COUNSELING SERVICES</u></b>							
6151 - CLASSIFIED SALARIES	103,213	105,794	105,794	111,964	117,003	5,039	4.5%
6221 - NON-TEACHER RETIREMENT	7,575	7,765	7,790	8,288	8,675	387	4.7%
6231 - OASDI/FICA	6,416	6,566	6,559	6,940	7,254	314	4.5%
6232 - MEDICARE	1,501	1,536	1,534	1,623	1,697	73	4.5%
6241 - EMPLOYEE INSURANCE	7,301	7,891	7,851	8,852	9,465	613	6.9%
6313 - PUPIL SERVICES	3,770	1,753	5,000	15,000	15,000	-	0.0%
6316 - WEBSITE MAINT	-	1,759	5,000	3,000	5,000	2,000	66.7%
	129,777	133,063	139,529	155,667	164,094	8,426	5.4%
2529 - OTHER FISCAL SERVICES							
6371 - DUES AND MEMBERSHIPS	2,005	956	1,400	1,500	1,500	-	0.0%
<b>Total - Student Services</b>	<b>131,782</b>	<b>134,019</b>	<b>140,929</b>	<b>157,167</b>	<b>165,594</b>	<b>8,426</b>	<b>5.4%</b>
<b>Social Workers</b>							
<b><u>2113 - SOCIAL WORK SERVICES</u></b>							
6151 - CLASSIFIED SALARIES	51,664	39,602	45,260	97,686	104,135	6,449	6.6%
6221 - NON-TEACHER RETIREMENT	3,957	3,225	3,638	7,764	8,267	503	6.5%
6231 - OASDI/FICA	3,203	2,455	2,806	6,056	6,457	400	6.6%
6232 - MEDICARE	749	574	656	1,416	1,510	94	6.6%
6241 - EMPLOYEE INSURANCE	6,098	7,441	7,803	15,447	23,428	7,981	51.7%
<b>Total - Social Workers</b>	<b>65,672</b>	<b>53,297</b>	<b>60,163</b>	<b>128,369</b>	<b>143,796</b>	<b>15,427</b>	<b>12.0%</b>
<b>Nurses</b>							
<b><u>2134 - NURSING SERVICES</u></b>							
6151 - CLASSIFIED SALARIES	138,706	142,520	142,521	150,822	162,813	12,116	8.0%
6221 - NON-TEACHER RETIREMENT	11,140	11,374	11,376	12,174	13,116	1,033	8.5%
6231 - OASDI/FICA	7,405	7,423	8,836	9,351	10,094	1,946	20.8%
6232 - MEDICARE	1,732	1,736	2,067	2,187	2,361	455	20.8%
6241 - EMPLOYEE INSURANCE	22,097	23,732	22,813	26,558	28,391	4,461	16.8%
6319 - OTHER PROFESSIONAL SERVICES	3,000	36,475	6,500	3,500	4,000	500	14.3%
6411 - SUPPLIES	2,466	15,934	15,335	5,000	7,800	2,534	50.7%
6541 - REGULAR EQUIPMENT	-	-	1,960	-	-	-	0.0%
	188,296	239,195	211,408	209,592	228,575	21,296	10.2%

	2020	2021	2022	2023	2024	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**2544 - CARE AND UPKEEP  
OF EQUIPMENT**

6332 - REPAIRS &  
MAINTENANCE

610 - 350 400 500 100 25.0%

Total - Nurses

188,906 239,195 211,758 209,992 229,075 19,083 9.1%

**Business Office**

**1911 - TUITION TO OTHER  
DISTRICTS**

6311 - INSTRUCTIONAL  
SERVICES

5,348 - - - - - 0.0%

**1931 - TUITION FOR  
SPECIAL EDUCATION**

6311 - INSTRUCTIONAL  
SERVICES

30,601 14,884 25,000 25,000 25,000 - 0.0%

**1941 - CONTRACTED  
EDUCATIONAL SERVICES**

6311 - INSTRUCTIONAL  
SERVICES

- - - 5,000 - (5,000) -100.0%

**2311 - BOARD OF  
EDUCATION**

6315 - AUDIT SERVICES

15,000 15,652 15,000 20,200 25,000 4,800 23.8%

6316 - WEBSITE MAINT

- - 1,000 1,000 1,000 - 0.0%

6352 - LIABILITY  
INSURANCE

80,690 85,468 85,468 103,262 105,000 1,738 1.7%

6353 - FIDELITY BOND  
PREMIUMS

80 80 100 100 100 - 0.0%

6371 - DUES AND  
MEMBERSHIPS

7,280 7,994 8,000 8,914 9,000 86 1.0%

**103,050 109,194 109,568 133,476 140,100 6,624 5.0%**

**2521 - FISCAL SERVICES**

6112 - ADMINISTRATORS  
SALARIES

57,784 63,365 63,365 69,525 145,307 75,782 109.0%

6181 - OVERTIME PAY

- - - 771 771 - 0.0%

6211 - TEACHER

RETIREMENT

8,902 9,726 9,751 10,725 22,441 11,716 109.2%

6221 - NON-TEACHER  
RETIREMENT

- - 586 662 702 40 6.0%

6231 - OASDI/FICA

- - 48 96 48 (48) -50.0%

6232 - MEDICARE

838 920 930 1,019 2,118 1,099 107.8%

6241 - EMPLOYEE  
INSURANCE

3,656 3,954 3,934 4,426 8,282 3,856 87.1%

6261 - WORKERS'  
COMPENSATION

81,041 87,559 82,000 90,000 - (90,000) -100.0%

INSURANCE

6271 - UNEMPLOYMENT

COMPENSATION 2,601 15,558 20,000 20,000 - (20,000) -100.0%

6319 - OTHER

PROFESSIONAL SERVICES 3,500 20,444 18,500 2,800 5,000 2,200 78.6%

6343 - TRAVEL

3,530 - - 10,000 10,000 - 0.0%

6359 - JUDGEMENTS &

SETTLEMENTS 317 - - 2,000 2,000 - 0.0%

6371 - DUES AND

MEMBERSHIPS 465 471 1,000 1,000 1,000 - 0.0%

6391 - OTHER PURCHASED

SERVICES 355 2,269 34,468 2,086 102,000 99,914 4789.7%

	2020	2021	2022	2023	2024	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change
6398 - OTHER EXPENSES	-	5,427	-	-	-	-	0.0%
6411 - SUPPLIES	5,745	4,986	9,500	8,000	7,500	(500)	-6.3%
	<b>168,735</b>	<b>214,680</b>	<b>244,081</b>	<b>223,110</b>	<b>307,170</b>	<b>84,060</b>	<b>37.7%</b>
<b>Total - Business Office</b>	<b>307,734</b>	<b>338,758</b>	<b>378,648</b>	<b>386,586</b>	<b>472,270</b>	<b>85,684</b>	<b>22.2%</b>

**Technology**

**1111 - ELEMENTARY**

6411 - SUPPLIES 20,276 82,525 83,203 - - - 0.0%

6543 - TECHNOLOGY

EQUIPMENT - 61,839 61,839 87,349 13,235 (74,114) -84.8%

20,276 144,364 145,042 87,349 13,235 (74,114) -84.8%

**1131 - MIDDLE SCHOOL**

6411 - SUPPLIES 26,045 47,987 46,159 - - - 0.0%

**1151 - HIGH SCHOOL**

6411 - SUPPLIES 51,536 81,573 81,342 - - - 0.0%

**#N/A**

6112 - ADMINISTRATORS

SALARIES 57,784 63,365 63,365 144,525 86,000 (58,525) -40.5%

6211 - TEACHER

RETIREMENT 8,902 9,726 9,751 10,725 13,842 3,117 29.1%

6232 - MEDICARE

838 919 919 2,096 1,247 (849) -40.5%

6241 - EMPLOYEE

INSURANCE 3,656 3,954 3,934 13,278 9,465 (3,813) -28.7%

**71,180 77,963 77,969 170,624 110,554 (60,070) -35.2%**

2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**2661 - DATA PROCESSING SERVICES**

6151 - CLASSIFIED SALARIES	281,935	288,793	288,022	316,632	336,866	20,234	6.4%
6161 - CLASSIFIED SALARIES - PART-TIME	4,363	-	6,165	6,165	6,165	-	0.0%
6181 - OVERTIME PAY	2,403	3,316	1,541	1,541	1,541	-	0.0%
6221 - NON-TEACHER RETIREMENT	21,981	22,717	23,062	25,481	26,893	1,411	5.5%
6231 - OASDI/FICA	17,495	17,573	18,335	20,587	21,364	777	3.8%
6232 - MEDICARE	4,092	4,110	4,287	4,702	4,996	293	6.2%
6241 - EMPLOYEE INSURANCE	36,311	39,263	39,062	44,260	44,167	(93)	-0.2%
6332 - REPAIRS & MAINTENANCE	511	199	2,500	2,500	2,505	5	0.2%
6343 - TRAVEL	-	-	7,460	1,078	11,500	10,422	966.4%
6412 - TECHNOLOGY RELATED SUPPLIES	21,244	27,345	26,795	17,475	39,571	22,096	126.4%
6543 - TECHNOLOGY EQUIPMENT	139,487	40,294	40,294	17,414	51,400	33,986	195.2%
	529,820	443,611	457,525	457,836	546,967	89,131	19.5%
4051 - BUILDING CONSTRUCTION & IMPROVEMENT							
6521 - BUILDINGS	37,724	10,120	10,120	3,736	-	(33,988)	-909.8%
Total - Technology	736,581	805,618	818,155	719,545	670,756	(79,041)	-11.0%

	2020	2021	2022	2023	2024	Inc/ (Dec)	Percent Change
	Actuals	Actuals	Actuals	Budget	Budget		
<b>Debt</b>							
<b><u>5111 - PRINCIPAL - BONDS</u></b>							
6611 - PRINCIPAL - BONDS	3,425,000	5,130,000	5,130,000	2,954,313	3,230,000	275,687	9.3%
<b><u>5131 - PRINCIPAL - LEASE PURCHASE</u></b>							
6613 - PRINCIPAL - LEASE PURCHASE	250,000	2,125,000	2,322,955	-	145,000	145,000	
<b><u>5211 - INTEREST - BONDS</u></b>							
6621 - INTEREST - BONDS	990,938	1,350,128	1,338,728	1,699,311	1,618,606	(80,705)	-4.7%
<b><u>5231 - INTEREST - LEASE PURCHASE</u></b>							
6623 - INTEREST - LEASE PURCHASE	80,824	206,816	8,861	-	139,318	139,318	
<b><u>5311 - FEES - BONDS</u></b>							
6631 - FEES - BONDS	5,382	5,445	5,000	-	-	-	0.0%
	5,382	5,445	5,000	-	-	-	0.0%
5331 - FEES - LEASE PURCHASE							
<b><u>6633 - FEES - LEASE PURCHASE</u></b>							
	954	2,783	4,000	-	-	-	0.0%
Total - Debt	4,753,098	8,820,171	8,809,544	4,653,624	5,132,924	479,300	10.3%



2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**Food Service**

**2561 - FOOD SERVICE -  
ADMINISTRATION**

6151 - CLASSIFIED SALARIES	54,080	56,579	54,498	-	-	-	0.0%
6221 - NON-TEACHER RETIREMENT	4,208	4,418	4,272	-	-	-	0.0%
6231 - OASDI/FICA	3,291	3,437	3,379	-	-	-	0.0%
6232 - MEDICARE	770	804	790	-	-	-	0.0%
6241 - EMPLOYEE INSURANCE	<u>7,298</u>	<u>7,873</u>	<u>7,810</u>	=	=	=	0.0%
	69,645	73,112	70,749	-	-	-	0.0%

**2562 - FOOD  
PREPARATION &  
DISPENSING**

6151 - CLASSIFIED SALARIES	118,997	95,685	85,249	52,465	65,084	12,619	24.1%
6161 - CLASSIFIED SALARIES - PART-TIME	109,346	82,038	126,910	53,990	50,095	(3,895)	-7.2%
6171 - CLASSIFIED SEVERANCE PAY	970	-	-	-	-	-	0.0%
6181 - OVERTIME PAY	1,558	2,616	3,084	2,056	1,500	(556)	-27.0%
6221 - NON-TEACHER RETIREMENT	18,852	15,274	22,525	8,887	13,196	4,308	48.5%
6231 - OASDI/FICA	13,350	9,842	13,346	6,487	7,234	747	11.5%
6232 - MEDICARE	3,122	2,302	3,122	1,489	1,691	202	13.6%
6241 - EMPLOYEE INSURANCE	48,474	42,441	7,766	19,153	18,925	(227)	-1.2%
6319 - OTHER PROFESSIONAL SERVICES	594	594	598	579	579	-	0.0%
6332 - REPAIRS & MAINTENANCE	7,696	13,907	17,000	17,000	11,326	(5,674)	-33.4%
6371 - DUES AND MEMBERSHIPS	152	389	459	-	-	-	0.0%
6391 - OTHER PURCHASED SERVICES	10,552	3,678	38,600	639,931	456,228	(183,703)	-28.7%
6411 - SUPPLIES	20,474	23,228	63,850	33,600	-	(33,600)	-100.0%
6416 - MISC SUPPLIES	-	-	-	-	-	-	0.0%
6471 - FOOD SUPPLIES	230,802	111,572	112,612	9,438	-	(9,438)	-100.0%
6541 - REGULAR EQUIPMENT	14,171	6,592	27,000	-	-	-	0.0%
	599,109	410,157	522,121	852,992	625,858	(227,134)	-26.6%
Total - Food Service	<u>668,754</u>	<u>483,269</u>	<u>592,870</u>	<u>852,992</u>	<u>625,858</u>	<u>(227,134)</u>	-26.6%

2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**Building And Grounds**

**1111 - ELEMENTARY**

6411 - SUPPLIES	2,615	3,212	4,850	-	-	-	0.0%
	<u>2,615</u>	<u>3,212</u>	<u>4,850</u>	=	=	=	0.0%

**1131 - MIDDLE SCHOOL**

6411 - SUPPLIES	1,576	757	1,750	-	-	-	0.0%
	1,576	757	1,750	-	-	-	0.0%

1151 - HIGH SCHOOL

<b><u>6411 - SUPPLIES</u></b>	155	136	500	-	-	(155)	0.0%
	155	136	500	-	-	(155)	0.0%

**2541 - OPERATION OF**

**PLANT -**

**ADMINISTRATION**

6112 - ADMINISTRATORS SALARIES	69,968	18,342	41,835	47,500	142,529	95,029	200.1%
6151 - CLASSIFIED SALARIES	36,962	37,856	37,793	27,234	52,603	25,369	93.2%
6181 - OVERTIME PAY	40	14	150	150	150	-	0.0%
6221 - NON-TEACHER RETIREMENT	8,321	3,543	6,849	10,619	4,917	(5,702)	-53.7%
6231 - OASDI/FICA	6,256	3,485	4,947	13,225	3,270	(9,954)	-75.3%
6232 - MEDICARE	1,463	815	1,156	1,859	2,831	973	52.3%
6241 - EMPLOYEE INSURANCE	14,420	7,837	12,360	17,704	18,931	1,227	6.9%
6312 - PROGRAM IMPROVEMENT SERVICES	-	-	-	-	-	-	0.0%
6319 - OTHER PROFESSIONAL SERVICES	157	123,296	138,339	19,917	1,000	(18,917)	-95.0%
6343 - TRAVEL	-	-	-	2,750	7,250	4,500	163.6%
	137,586	195,187	243,429	140,957	233,481	92,524	65.6%

2020	2021	2022	2023	2024	Inc/
Actuals	Actuals	Actuals	Budget	Budget	(Dec)

**2546 - SECURITY**

**SERVICES**

6161 - CLASSIFIED

SALARIES - PART-TIME	9,625	3,413	9,556	9,013	10,638	1,625
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6231 - OASDI/FICA	597	212	592	1,118	660	(458)
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6232 - MEDICARE	140	49	139	131	154	23
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6319 - OTHER

PROFESSIONAL SERVICES	<u>29,788</u>	<u>22,595</u>	<u>35,000</u>	<u>54,600</u>	<u>58,500</u>	<u>3,900</u>
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	40,149	26,269	45,287	64,862	69,952	5,090
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<b><u>Total - Building And Grounds</u></b>	<b>182,082</b>	<b>225,560</b>	<b>295,816</b>	<b>205,819</b>	<b>303,433</b>	<b>97,459</b>
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**Maintenance**

**2541 - OPERATION OF**

**PLANT -**

**ADMINISTRATION**

6393 - CONTRACTED

LABOR SERVICES	199	284	750	-	-	-
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	199	284	750	-	-	-
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2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**2542 - CARE AND UPKEEP  
OF BUILDINGS**

6151 - CLASSIFIED SALARIES	26,558	69,988	48,280	75,346	80,912	5,566	7.4%
6161 - CLASSIFIED SALARIES - PART-TIME	7,584	-	3,596	3,596	3,596	-	0.0%
6181 - OVERTIME PAY	448	919	5,652	514	5,652	5,138	999.6%
6221 - NON-TEACHER RETIREMENT	1,947	6,462	5,698	8,603	8,317	(285)	-3.3%
6231 - OASDI/FICA	2,123	4,383	3,567	8,890	5,591	(3,300)	-37.1%
6232 - MEDICARE	496	1,025	833	1,225	1,306	81	6.6%
6241 - EMPLOYEE INSURANCE	9,806	23,385	13,630	26,556	15,773	(10,783)	-40.6%
6316 - WEBSITE MAINT	-	-	-	-	-	-	0.0%
6332 - REPAIRS & MAINTENANCE	48,836	96,366	100,500	173,688	67,300	(106,388)	-61.3%
6391 - OTHER PURCHASED SERVICES	2,262	589	5,497	1,416	2,700	1,284	90.6%
6521 - BUILDINGS	212,668	4,097,011	30,202,449	-	330,000	330,000	
6541 - REGULAR EQUIPMENT	133,670	69,460	96,646	220,980	311,000	90,020	40.7%
	446,399	4,369,587	30,486,348	520,814	832,147	311,332	59.8%

**2543 - CARE AND UPKEEP  
OF GROUNDS**

**6151 - CLASSIFIED**

<b><u>SALARIES</u></b>	189,446	204,367	193,845	190,871	282,867	91,996	48.2%
6221 - NON-TEACHER RETIREMENT	15,087	16,535	15,563	15,529	23,082	7,553	48.6%
6231 - OASDI/FICA	11,076	11,971	12,018	11,834	17,538	5,704	48.2%
6232 - MEDICARE	2,590	2,800	2,811	2,767	4,101	1,334	48.2%
6241 - EMPLOYEE INSURANCE	30,820	36,715	32,713	35,408	53,625	18,217	51.4%
6541 - REGULAR EQUIPMENT	12,076	23,629	5,000	5,000	5,000	-	0.0%
	261,173	296,413	261,950	261,410	386,212	124,803	47.7%

2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**2544 - CARE AND UPKEEP  
OF EQUIPMENT**

6331 - CLEANING SERVICES	2,754	3,354	3,354	5,000	13,000	8,000	160.0%
6332 - REPAIRS & MAINTENANCE	53,064	61,019	59,630	14,842	7,360	(7,482)	-50.4%
6411 - SUPPLIES	13,160	13,255	29,000	18,041	44,750	26,709	148.0%
	68,978	77,628	91,984	37,884	65,110	27,226	71.9%
4051 - BUILDING CONSTRUCTION & IMPROVEMENT							

6521 - BUILDINGS	(2,000)	344,939	327,000	-	-	-	0.0%
	(2,000)	344,939	327,000	-	-	-	0.0%
Total - Maintenance	<u>796,898</u>	<u>5,093,295</u>	<u>31,168,032</u>	<u>820,108</u>	<u>1,283,469</u>	<u>441,212</u>	53.8%

2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**2542 - CARE AND UPKEEP  
OF BUILDINGS**

**6151 - CLASSIFIED**

**SALARIES**

	526,035	490,810	542,763	657,146	903,891	246,745	37.5%
6161 - CLASSIFIED							
SALARIES - PART-TIME	13,883	13,742	22,530	-	16,013	16,013	
6181 - OVERTIME PAY	56,531	20,428	58,568	58,568	58,568	-	0.0%
6221 - NON-TEACHER RETIREMENT	48,313	43,646	53,722	62,806	82,251	19,446	31.0%
6231 - OASDI/FICA	<u>36,714</u>	<u>32,238</u>	<u>38,679</u>	<u>55,349</u>	<u>60,665</u>	<u>5,316</u>	9.6%
6232 - MEDICARE	8,586	7,540	9,046	10,003	14,189	4,186	41.8%
6241 - EMPLOYEE INSURANCE	110,152	112,384	120,805	168,329	208,186	39,858	23.7%
	800,214	720,789	846,113	1,012,199	1,343,763	331,563	32.8%
<b>Total - Custodial</b>	<b>800,214</b>	<b>720,789</b>	<b>846,113</b>	<b>1,012,199</b>	<b>1,343,763</b>	<b>331,563</b>	<b>32.8%</b>

**Transportation**

**2541 - OPERATION OF**

**PLANT -**

**ADMINISTRATION**

2545 - VEHICLE SERVICING  
& MAINTENANCE

6332 - REPAIRS & MAINTENANCE	2,134	1,055	3,500	9,100	7,500	(1,600)	-17.6%
6486 - GASOLINE/DIESEL	<u>2,512</u>	<u>3,093</u>	<u>3,000</u>	<u>3,331</u>	<u>3,000</u>	<u>(331)</u>	-9.9%
	4,646	4,148	6,500	12,431	10,500	(1,931)	-15.5%

**2551 - CONTRACTED**

**TRANSPORTATION**

6341 - CONTRACTED PUPIL TRANSPORTATION	47,909	-	-	172,434	-	(172,434)	-100.0%
6342 - OTHER NON ROUTE TRANSPORTATION	1,313	5,699	1,200	-	5,000	5,000	
	49,222	5,699	1,200	172,434	5,000	(167,434)	-97.1%

2020	2021	2022	2023	2024	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**2552 - DISTRICT**

**OPERATED**

**TRANSPORTATION**

6151 - CLASSIFIED

SALARIES 164,031 145,323 173,242 236,372 82,410 (153,962) -65.1%

6161 - CLASSIFIED

SALARIES - PART-TIME 1,645 2,459 1,000 16,480 20,340 3,860 23.4%

6171 - CLASSIFIED

SEVERANCE PAY 1,927 - - - - - 0.0%

6181 - OVERTIME PAY

29,451 11,043 30,825 - 30,825 30,825

6221 - NON-TEACHER

RETIREMENT 15,394 12,861 18,664 22,900 10,722 (12,177) -53.2%

6231 - OASDI/FICA

11,907 9,639 14,701 27,336 8,281 (19,055) -69.7%

6232 - MEDICARE

2,785 2,254 3,438 4,114 1,937 (2,177) -52.9%

6241 - EMPLOYEE

INSURANCE 29,054 28,076 27,196 53,254 28,386 (24,868) -46.7%

6332 - REPAIRS &

MAINTENANCE 7,159 2,865 8,000 6,269 8,200 1,931 30.8%

6334 - RENTAL -

EQUIPMENT 102,679 33,518 157,800 122,276 125,000 2,724 2.2%

6343 - TRAVEL

- - 250 304 750 446 147.1%

6391 - OTHER PURCHASED

SERVICES (27) 22 560 560 42,788 42,228 7540.7%

6486 - GASOLINE/DIESEL

14,070 9,157 25,000 25,000 25,000 - 0.0%

6551 - VEHICLES

- - 3,500 20,313 - (20,313) -100.0%

381,527 257,217 464,176 535,177 384,639 (150,538) -28.1%

**2555 - PAYMENT TO**

**DISTRICTS FOR**

**TRANSPORTATION**

6341 - CONTRACTED PUPIL

TRANSPORTATION 3,227 3,734 7,000 25,000 25,000 = 0.0%

Total - Transportation 438,621 270,798 478,876 745,042 425,139 (319,903) -42.9%

	2020	2021	2022	2023	2024	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change
<b>2542 - CARE AND UPKEEP OF BUILDINGS</b>							
6335 - WATER & SEWER	77,491	65,274	77,850	82,500	82,500	-	0.0%
6336 - TRASH REMOVAL	33,148	20,519	37,250	39,000	36,000	(3,000)	-7.7%
6337 - TECHNOLOGY REPAIRS & MAINTENANCE	-	-	-	-	-	-	0.0%
6364 - COMM(POSTAGE,PHONE,IN TERNET)	-	-	-	-	-	-	0.0%
6482 - NATURAL GAS	30,097	61,272	51,750	76,200	76,200	-	0.0%
6481 - ELECTRIC	265,872	301,575	317,600	359,000	380,645	21,645	6.0%
	<b>406,609</b>	<b>448,639</b>	<b>484,450</b>	<b>556,700</b>	<b>575,345</b>	<b>18,645</b>	<b>3.3%</b>
<b>Total - Utilities</b>	<b>406,609</b>	<b>448,639</b>	<b>484,450</b>	<b>556,700</b>	<b>575,345</b>	<b>18,645</b>	<b>3.3%</b>



# POSITIONS

	2022-23	2023-24	Increase/ Decrease
<b>High School</b>			
Apprenticeship Coordinator	1.0	1.0	0.0
Art Teacher	0.8	0.8	0.0
Assistant Principal	1.0	1.0	0.0
Dean of Students	1.0	0.0	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	0.5	0.5	0.0
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	1.5	1.5	0.0
Social Studies Teacher	4.0	4.0	0.0
Teacher Assistant	1.0	1.0	0.0
	<hr/> 37.8	<hr/> 36.8	<hr/> 1.0

	2022-23	2023-24	Increase/ Decrease
<b>Middle School</b>			
Art Teacher	0.2	0.2	0.0
Assistant Principal	1.0	0.0	-1.0
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	0.9	0.0
Librarian	0.5	0.5	0.0
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	1.5	1.5	0.0
Social Studies Teacher	2.0	2.0	0.0
	<hr/> 21.7	<hr/> 20.7	<hr/> 1.0

	2022-23	2023-24	Increase/ Decrease
<b>Elementary School</b>			
Art Teacher	1.0	1.0	0.0
Assistant Principal	1.0	1.0	0.0
Discover Club	0.5	0.0	-0.5
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	1.0	1.0	0.0
Supplemental Math Teacher	2.0	2.0	0.0
Teacher Assistant	2.0	2.0	0.0

	2022-23	2023-24	Increase/ Decrease
<b>Early Childhood Center</b>			
Art Teacher	1.0	1.0	0.0
Assistant Principal	1.0	1.0	0.0
Discover Club	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	2.0	2.0	0.0
Instructional Coach/Supplemental Instr	1.0		1.0
Interventionist Assistant	1.0	0.0	1.0
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	0.0	1.0
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	0.0	2.0
Teacher Assistant - Interventionist Math	1.0	1.0	0.0
Technology Specialist	0.5	0.5	0.0
	<hr/> 58.9	<hr/> 53.9	<hr/> 5.0

### Student Success Center

Missouri Options Teacher	0.5	0.5	0.0
Student Success Teacher	3.0	3.0	0.0
Intervention Teacher	2.0	2.0	0.0
	<hr/> 5.5	<hr/> 5.5	<hr/> 0.0

	2022-23	2023-24	Increase/ Decrease
<b>Administrative Center</b>			
Accounting Manager	1.0	1.0	0.0
Administrative Assistant	2.0	2.0	0.0
AP/AR Accountant	1.0	1.0	0.0
Assessment Coordinator	1.0	1.0	0.0
Assistant Superintendent	2.0	2.0	0.0
Chief Finance Officer	1.0	1.0	0.0
Data Specialist	2.0	2.0	0.0
Digital Marketing and Media Specialist	1.0	1.0	0.0
Director of Communications	1.0	1.0	0.0
Director of Student Services	1.0	1.0	0.0
Director of Operations	1.0	1.0	0.0
HR Specialist	2.0	2.0	0.0
IT Manager	1.0	1.0	0.0
Payroll Specialist	1.0	1.0	0.0
Superintendent	1.0	1.0	0.0
Technology Coordinator	1.0	1.0	0.0
Technology Support Specialist	2.0	2.0	0.0
	<hr/> 22.0	<hr/> 22.0	<hr/> 0.0

## Operations

Administrative Assistant	1.0	1.0	0.0
Director of Operations	1.0	1.0	0.0
Bus Driver/Courier	0.5	0.5	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
Maintenance	1.0		1.0
Night Custodian - Floater	1.0		1.0
	<hr/> 24.6	<hr/> 19.6	<hr/> 5.0

	2022-23	2023-24	Increase/ Decrease
<b>Transportation</b>			
Head Bus Driver	1.0	1.0	0.0
Bus Driver/Maintenance	0.5	0.0	0.5
Bus Driver/Courier	0.5	0.5	0.0
Bus Driver/Custodian	0.0		0.0
	<hr/>	<hr/>	<hr/>
	2.0	1.5	0.5
<b>Food Service</b>			
Chef	0.0	0.0	0.0
Chef's Assistant	0.0	0.0	0.0
Cook's Assistant	1.9	1.9	0.0
<b>Dishwasher</b>	0.0	0.0	0.0
Food Service Manager	0.0	0.0	0.0
Head Cook	2.0	2.0	0.0
	<hr/>	<hr/>	<hr/>
	3.9	3.9	0.0

# DEBT

## GENERAL OBLIGATION BONDS

### Debt Service Requirements General Obligation Bonds

<b>Fiscal Year</b>			
<b>Ending</b>			
<b>June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
2031	2,025,000.00	747,000.00	2,772,000.00
2032	2,100,000.00	663,000.00	2,763,000.00
2033	2,175,000.00	582,000.00	2,757,000.00
2034	2,250,000.00	516,750.00	2,766,750.00
2035	2,325,000.00	449,250.00	2,774,250.00
2036	2,375,000.00	379,500.00	2,754,500.00
2037	2,450,000.00	308,250.00	2,758,250.00
2038	2,525,000.00	234,750.00	2,759,750.00
2039	2,600,000.00	159,000.00	2,759,000.00
2040	2,700,000.00	81,000.00	2,781,000.00
	<u>\$ 46,765,000.00</u>	<u>\$ 12,907,412.56</u>	<u>\$ 59,672,412.56</u>

# STUDENT ENROLLMENT PROJECTIONS

Cohort Survival Ratio Method

(Includes Non-Resident Students)

Historical										Projection			
Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
K	123	124	119	116	120	132	111	116	110	110	110	110	110
1	114	117	130	125	113	121	119	106	118	107	107	107	107
	95%	95%	105%	105%	97%	101%	90%	95%	102%	97%	97%	97%	97%
2	103	112	109	134	123	104	114	122	97	114	103	103	103
	92%	98%	93%	103%	98%	92%	94%	103%	92%	97%	97%	97%	97%
3	107	109	120	105	126	121	97	110	116	95	112	101	101
	96%	106%	107%	96%	94%	98%	93%	96%	95%	98%	98%	98%	98%
4	93	105	106	120	112	120	116	91	104	113	93	109	99
	98%	98%	97%	100%	107%	95%	96%	94%	95%	98%	98%	98%	98%
5	88	92	100	104	124	109	125	106	96	102	111	91	107
	95%	99%	95%	98%	103%	97%	104%	91%	105%	98%	98%	98%	98%
6	82	90	94	105	109	130	106	115	101	97	103	112	92
	104%	102%	102%	105%	105%	105%	97%	92%	95%	101%	101%	101%	101%
7	92	79	95	94	110	106	131	108	113	102	98	104	114
	110%	96%	106%	100%	105%	102%	102%	102%	98%	101%	101%	101%	101%
8	78	89	80	102	99	115	106	132	107	112	101	97	103
	62%	97%	101%	107%	105%	105%	100%	101%	99%	99%	99%	99%	99%
9	57	77	88	83	96	93	111	101	128	107	112	101	97
	98%	99%	99%	104%	94%	94%	97%	95%	97%	100%	100%	100%	100%
10	69	60	76	94	84	105	88	108	102	130	108	113	102
	86%	105%	99%	107%	101%	109%	95%	97%	101%	101%	101%	101%	101%
11	78	73	62	71	89	88	101	89	101	102	130	108	113
	105%	106%	103%	93%	95%	105%	96%	101%	94%	100%	100%	100%	100%
12	85	79	74	69	70	87	87	101	82	101	102	130	108
	92%	101%	101%	111%	99%	98%	99%	100%	92%	100%	100%	100%	100%
	1,169	1,206	1,253	1,322	1,375	1,431	1,412	1,405	1,375	1,392	1,390	1,386	1,356



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