

**HONORING
OUR HISTORY**

**SHAPING
OUR FUTURE**

**FISCAL YEAR 2025
BUDGET**

Maplewood Richmond Heights School District



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BUDGET MESSAGE

OVERVIEW

At MRH District leaders are tasked with developing a budget for their respective buildings or departments. Those budgets are required to adhere to the following budget guidelines.

Budget Guidelines

1. Budgets are grounded in the District Strategic Plan and/or the Building Improvement Plan.

Goals for student achievement and growth will guide how resources are allocated and inform how budget decisions are made to prioritize programs and strategies. It is impossible to prioritize programs and strategies without specific and measurable goals.

2. Decisions are to be Grounded in Data

Programs and services should be selected based on the ability to improve student outcomes. Decisions will be student centered and grounded in data to optimize student achievement and growth.

3. Resourcing Decisions must be “Value Add” for Students

Strategies and programs that have proven to produce larger gains in student learning relative to their cost shall be given priority in the budget process.

4. Critically Re-Examine Patterns of Spending

Past patterns of spending may not be in alignment with the District Focus, Strategic Plan, or Building Improvement Plans and therefore must be carefully evaluated. We will develop and adhere to a process to identify and discontinue programs that are not achieving their objectives.

5. Ensure Equity of Opportunity for Every Student

Our District has adopted and will adhere to our [Equity Policy](#) when making budget decisions to ensure every student has access and the opportunity to succeed.

6. Long Term Perspective

The District can not make large changes to its educational practices and resource allocation patterns within a single year. Therefore, the District will develop and adhere to a multi-year funding plan for its strategies with the goal of fully funding and realigning resources where necessary to fund high-priority elements of the strategies.

7. Transparency

Effective budgeting requires valid information about the true costs of serving students and the outcomes produced for students. As a result:

- the Budget process is informed by valid and reliable data on fiscal and academic performance.
- the full cost of educating students is considered, including all direct and indirect costs of the programs and strategies. (*Direct costs ie tangible items like paper and pencils, Indirect Costs ie the cost of utilities*)
- the budgeting process considers all available funds that are available to make the most impact on student achievement.
- the budget makes it clear what actions are being funded to help the District reach its student achievement and growth goals, not just line items and broad expenditure categories.
- the budget shall be understandable to the community and the stakeholders that the District serves.

The Budgeting Process

School Budgets

The school budget is the foundation for a successful year, strategically allocating resources to areas that directly impact student learning and achievement. Each category within the budget serves a specific purpose, building a strong base for a well-rounded education.

This categorized budget framework allows District leaders to track the return on investment (ROI) in student achievement. This directly aligns with Priority/Goal 4.1 of the District Strategic Plan, "For Our Resources: Develop a robust data analysis system to facilitate informed decision-making regarding facilities and budget allocation."

The Learning Essentials:

- **Instructional Supplies:** This category provides the building blocks – paper, pens, classroom tools, and subject-specific materials like science lab chemicals or math manipulatives – needed by teachers to deliver effective lessons aligned with curriculum standards.

Motivating and Engaging Students:

- **Student Engagement:** This section goes beyond academics, fostering a positive school climate and motivating students through awards, incentive programs, and even spirit wear. It acknowledges the importance of feeling valued and connected to the school community.
- **Parent/Community Engagement:** This category promotes collaboration between families, educators, and the community. It allocates resources for materials like refreshments and handouts that facilitate open communication and partnerships that support students' academic development.

Investing in Educators:

- **Teacher Engagement:** Recognizing the importance of teacher well-being, this category provides funding for morale-boosting activities and team-building exercises. A happy and engaged teaching staff translates into a more positive and productive learning environment for students.
- **Professional Development:** This section ensures educators have the opportunity to continuously learn and grow professionally. It allocates resources for workshops and conferences, allowing teachers to stay current with instructional priorities and best practices.

Additional Resources:

- **Metaphor:** This category addresses specific needs unique to each school building, not covered by the standard allocation.
- **Contingency Accounts:** These pre-filled accounts serve as a safety net for unforeseen expenses and require strategic use to address unexpected situations.
- **Student Activity Accounts:** Extracurricular activities such as clubs and sports are partially funded by fundraising and donations, allowing students to pursue their interests outside of academics.
- **Capital Expenditures:** This category focuses on long-term assets exceeding a certain cost threshold, such as technology hardware, equipment, and furniture. These investments ensure

the school is well-equipped to support learning for years to come.

By carefully allocating funds to each category, the school budget ensures a well-rounded learning environment that caters to the academic, social, and emotional needs of all students.

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This categorized budget framework allows District leaders to track the return on investment (ROI) in student achievement. This directly aligns with Priority/Goal 4.1 of the District Strategic Plan, "For Our Resources: Develop a robust data analysis system to facilitate informed decision-making regarding facilities and budget allocation."

Department Budgets

- **Operations**
 - Budget requests will be grounded in the multi-year plan and aligned with the District Strategic Plan.
- **Technology**
 - Budget requests must align to curricular goals while directly supporting the Strategic Plan and Building Improvement Plans.
 - Itemize software and subscription requests by building clearly specifying target student subgroups and impacted curricular areas.
 - New software or subscription adoption requires stated rationale grounded in building/curricular objectives.
 - Continuing existing subscriptions necessitates usage data justifying renewal. Absent evidence of widespread adoption, include concrete training expansion or a plan to remove.
- **Curriculum & Instruction**
 - Budget requests must align to curricular goals while directly supporting the Strategic Plan and Building Improvement Plans.
- **Human Resources**
 - In addition to supplies and other HR related expenses include the following in the appropriate accounts:
 - Tuition support with individual line items noting the staff member requesting.
 - Extra Duties, by building
 - Substitute teachers by building/discipline
 - We will use a three year average expenditures for all substitute teachers used in the District with the amount being distributed by building based on historical trends and other known factors such as anticipated life events, ie pregnancies, surgeries, etc.

- **Athletics**

- Athletics budgets should be allocated, by sport, and should include information regarding replacement cycles for uniforms or equipment. Costs shall be allocated across all sports in an equitable manner.

Our Mission

MRH is an inclusive school District where students, staff, families, and community members are seen, heard, and valued for their unique backgrounds, culture, talents, and beliefs. We **support, educate, encourage,** and **nurture** one another to reach our full potential in order to create a better community.

Our Vision

Inspiring and preparing students to be leaders, scholars, stewards, and citizens who will thrive in a diverse and changing world.

Our Core Values

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

Belonging: We intentionally develop relationships to create a culture of safety, trust, and openness so that every student, family, and staff member feels valued and connected.

Inspiration: We create an inclusive environment and engaging learning experience that excites and empowers our community to discover, problem- solve, innovate, and grow to become well-rounded lifelong learners and leaders.

Integrity: We are honest and accountable. We follow through on what we say and act with transparency to sustain trust with the community.

Courage: We have a personal and collective responsibility to take bold and confident action in various forms in the face of adversity and uncertainty. We uncover, recognize, and dismantle systems of oppression in order to build an inclusive and supportive community.

Success: We challenge our community to set ambitious goals to maximize personal and collective potential in order to learn, grow and thrive now and in the future.

REVENUES

FY25 Revenue Summary: A Focus on Increased Support and Strategic Growth

This year's budget prioritizes stability and strategic growth within our District's revenue streams, with a focus on increased support for our students. Here's a breakdown of key areas:

Local Revenue:

- **Non-Reassessment Year:** FY25 is a non-reassessment year. Local revenue increases will primarily stem from new construction and personal property additions to the tax rolls. While the exact amount is still being finalized, we anticipate a modest increase compared to FY24.
- **Enhanced Revenue Streams:** Preschool tuition and Discover Club rates have both seen a 5% increase to tuition and fees, contributing to a more stable local revenue base.
- **Maintaining Momentum:** Lunch and breakfast sales are expected to maintain similar levels to FY24 as we enter year three of our successful partnership with Chartwells Food Service.
- **Partnership Success:** Our collaboration with the Y Club (YMCA) has addressed previous staffing challenges in after-school care programs. Grades 1-6 after-school care is now managed by the Y Club, while the preschool program and kindergarten remains under the Discover Club program (staffed by MRH employees).

State Funding:

- **Increased state funding allocations:** The state's commitment to education is reflected in the increased state adequacy target (SAT) of \$6,760 per student in FY25, up from \$6,375 in FY24. The Classroom Trust Fund which is funded through a portion of state gaming revenue will increase to \$618/ADA up from \$472 in the prior year. Finally, Prop C which is funded via sales tax, is projected to increase to \$1,513 from \$1,474 in FY24. This translates to more resources directly impacting student learning and success. Increased Summer School participation will also provide a boost in overall state funding, specifically in Basic Formula funds.
- **Enhanced Funding Formulas:**
 - **Basic Formula:**
 - Funding will be determined using the higher of the current year WADA estimate, the 1st preceding year's WADA, or the 2nd preceding year's WADA. This removes the COVID-era provision and uses a standard pre-pandemic approach.
 - **Classroom Trust Fund:** Funding per ADA will increase to \$618 from \$472, providing a significant boost to state funding although somewhat offset by

lowered attendance performance, post pandemic.

- **Transportation:** State funding for transportation is projected to be fully funded at 100% in FY25, compared to 98.75% in FY24. This ensures dedicated resources for transporting our students safely to and from school.
- **Senate Bill 727 (SB 727):** This legislation provides a financial benefit to the District by adjusting the local effort calculation. Exclusion of specific revenue sources from the calculation allows MRH to receive additional state aid.

County Funding:

- **Stable Revenue Stream:** County funding, composed of state-assessed railroad and utility taxes, and fines, forfeitures, and escheats, is anticipated to remain consistent with prior year levels.

Federal Funding:

- **Anticipated Decline:** Overall federal funding is anticipated to decline in FY25 due to the exhaustion of additional funding allocated in response to COVID-19 (ARP funds).
- **Focus on Core Programs:** MRH expects revenue related to Title I, II, and IV to increase slightly when compared with previous years. These programs provide critical support in areas like student learning and teacher training.
- **Increased Potential Share:** The closure of Little Flower School may increase the portion of Title funding that MRH receives. Additionally, our request to be removed from bypass status, if approved, could further increase our allocation.

Private and Parochial Schools:

A portion of federal Title funds are allocated to private and parochial schools, as well as facilities catering to abused and neglected children within the District boundaries. We are committed to ensuring that all students have access to a quality education, and these funds play a vital role in achieving that goal.

Overall:

This year's revenue outlook is positive, with increased support from the state and strategic management of our local resources. The higher state adequacy target, enhanced funding formulas, and full funding for transportation demonstrate a commitment by our state to provide our students with the resources they need to thrive. We will continue to advocate for federal funding that supports our core educational programs. We are committed to utilizing these resources effectively to ensure a successful and enriching learning environment for all students.

EXPENDITURES

In Fiscal Year 2024-25, the school District navigates two key challenges: supporting a growing student body with unique needs and maintaining competitive compensation for all employees.

- **Stabilized Enrollment with Unique Needs:** While student enrollment has shown some stabilization, three cohorts with a consistent size of approximately 119-120 students continue to move through the grades. This ongoing influx requires strategic allocation of resources to ensure their academic success.
- **Investing in Staff and Social-Emotional Support:** The District recognizes the growing need for social-emotional support for students in the wake of the pandemic. To address this critical need, MRH is adding a dedicated School Social Worker (SSD funded) position at the elementary school. We are also retaining the additional guidance counselor and social worker positions implemented in previous years at the Early Childhood Center (ECC) and the social worker shared between the middle and high schools. The Social-Emotional Learning (SEL) teachers at the elementary and ECC will also be retained. These investments ensure a skilled and dedicated staff equipped to support students' academic and social-emotional well-being.
- **Confronting a Growing Budget Deficit:** FY25 marks year three of a measured reduction in fund balance. However, it's important to acknowledge that this approach is not a long-term solution. The District's budget deficit continues to increase, and we are actively seeking additional funding sources and exploring further cost-saving measures while prioritizing programs and practices that differentiate MRH from other schools in the region.

By focusing on these critical areas, the District remains committed to providing a quality education, comprehensive support services, and a nurturing learning environment for all students.

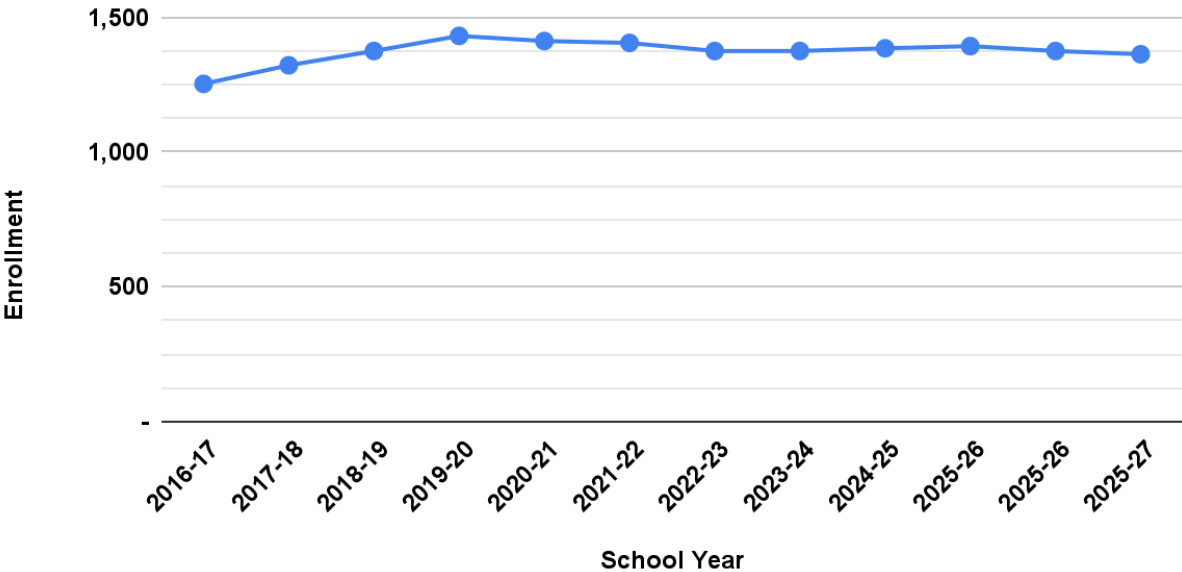
The Strategic Plan (CSIP) is the guiding document for the District's efforts to enhance educational opportunities and outcomes for all students. Equity continues to be a major focus, with ongoing initiatives to develop inclusive programs, analyze data, and design curriculum and instructional practices 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 construction projects, which include an expanded cafeteria, additional lunch lines, an extra gymnasium, weight room, Alternative Education spaces, classrooms, and a dedicated MS/HS Student Services Center, are complete and expected to enhance the learning environment and support the increased student enrollment.

Overall, the District's goals for Fiscal Year 2024-25 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 2025 Budget:

- To remain competitive within the region, teachers will enter year two of a planned increase to overall teacher pay. Support staff wages will increase 2.75 based on movement within the Support Staff Salary Schedule implemented in FY24. Salaries will increase 6.8% in FY25. Year one added 7% to the teacher salary schedules Masters-Doctorate and with year two adding an additional 3% for a 10% increase over two years.
- The District's medical insurance premiums per full-time employee will rise by 9.1%. 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 medical insurance premiums. 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 8.6% increase in Fiscal Year 2025.

- The Assistant Principal position currently shared by both the Middle School and High School will be allocated 100% to the High School. A Teaching & Learning Coach was added in FY24 but intentionally left unfilled. It is now filled for the FY25 and is being added in favor of the Assistant Principal position.
- The Elementary school will add a Special School District (SSD) Social Worker for the 2024-25 school year. This position will be funded by (SSD). The role of a social worker is crucial in addressing the social, emotional, and behavioral needs of students with individual educational plans or IEPs, ensuring their well-being and creating a positive learning environment.

By collaborating with the SSD 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 Operations team will expand to support additional spaces added at the Middle School & High School. An additional maintenance position will be added as well as a night custodial supervisor to support the additional spaces added as a result of the construction and renovation projects. The increased footprint of the Middle and High School has added an additional 34,000 sq. feet.
- The "Maria J. Langston Administrative Center" will open in July of 2024 providing much needed office and meeting space for the district's executive leadership team. It will also provide a dedicated public meeting space for Board of Education Meetings.
- 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 Early Childhood Center are being updated based on the technology lifecycle management plan. Student laptops (Chromebooks) are being updated, as planned, in grades K, 3, 6 and 9. Kindergarten will be moving to touch screen Chromebooks which have been determined to be more developmentally appropriate for students of that age. Interactive displays at the elementary will also begin to be replaced following a multi-year strategy to update all learning spaces with current technology.
- The majority of the MS/HS Construction & Renovation will be completed during FY24.

However, final closeout and expenses will likely carry over to FY25.

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 2024 is still in progress, current indications suggest that the District will finish with operating fund balances near 36%. The budget for FY25 anticipates ending with operating fund balances near 27%, deliberately reducing the District's reserve funds. This reduction is a strategic decision to increase employee pay to ensure the district is competitive within the region. 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 2025, 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 flat revenue, pose financial obstacles for the District.

Inflation: Concerns about inflation are a major factor. The Consumer Price Index (CPI) remains high impacting not only the cost of living for families but also the cost of running schools. From teacher and support staff salaries and benefits to instructional materials and facilities maintenance, inflation puts a strain on already stretched district budgets.

State Funding: The State of Missouri faces a unique set of challenges for public education funding. While it received significant federal funding through the American Rescue Plan Act (ARP), these are temporary resources. As Missouri spends down these funds and other existing fund balances, it may face budget shortfalls that could impact public education resources.

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 refundings in the near term.

Job Market: The job market remains a bright spot, but wage growth has not kept pace with inflation. This can squeeze household budgets, potentially limiting families' ability to support local ballot measures or fundraising initiatives that benefit our schools.

Contracted Food Service: This partnership will continue into Fiscal Year 2025. 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 2023, 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 expanded this partnership to include grades 1-2 in FY24. The MRH Discover Club is now limited to preschool and first grade students. This

expanded partnership is expected to continue through FY25. While this does decrease revenue for the district, it provides much needed stability for our working families who depend on before and after care.

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.

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: School as Studio

This metaphor emphasizes the creative exploration and hands-on learning that are central to the early childhood experience. At MRH's ECC, the languages of drawing, dance, sculpture, architecture, and drama inspire curiosity and experimentation. This approach, shaped by the Reggio Emilia philosophy, recognizes children as active participants in the teaching and learning process, fostering a love of learning and collaboration.

Salary and benefits budgets have been adjusted to accommodate a 3% increase in the base rate of the teacher salary schedule. FY25 is year two of a two year adjustment to increase overall teacher pay. Year one, implemented in FY24, reflected a 7% increase to the Masters-Doctorate channels. These adjustments are necessary to retain our highly qualified staff in an increasingly competitive job market.

Math will remain a primary instructional focus for the school year so additional budget has been added for supplies to support math instruction. Overall, purchased services are up when compared to prior years due to professional development allocations for our PK teachers, training services for our Parents and Teachers educators, and CPR training and certification for our childcare workers. Supplies budgets are down as the district continues to implement cost saving measures.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Salaries | \$ 3,021,686 | \$ 3,290,641 | \$ 3,194,931 | \$ 3,542,831 | \$ 3,394,375 | \$ (148,456) | -4.2% |
| Benefits | 950,571 | 1,020,237 | 1,042,870 | 1,208,805 | 1,218,296 | 9,491 | 0.8% |
| Purchased Service | 57,568 | 201,757 | 34,227 | 15,275 | 25,584 | 10,309 | 67.5% |
| Supplies | <u>139,963</u> | <u>148,769</u> | <u>120,994</u> | <u>135,581</u> | <u>118,442</u> | <u>(17,139)</u> | -12.6% |
| Capital Outlay | - | 27,380 | - | - | 5,500 | 5,500 | |
| | \$ 4,169,788 | \$ 4,688,784 | \$ 4,393,022 | \$ 4,902,492 | \$ 4,762,197 | \$ (140,295) | -2.9% |

ELEMENTARY SCHOOL: School As Museum

This metaphor emphasizes the exploration, discovery, and curation of knowledge. MRH's Elementary School transforms students into curators and docents, encouraging them to showcase their learning through interactive museum exhibits presented to peers, families, and the public. This approach fosters extensive reading, writing, and technology integration across the curriculum. Field trips, often focused on museums, further enrich these learning experiences. Students become active participants in the learning process, developing valuable research, study, and presentation skills as they build their own exhibits.

Salary and benefits budgets have been adjusted to accommodate a 3% increase in the base rate of the teacher salary schedule. FY25 is year two of a two year adjustment to increase overall teacher pay. Year one, implemented in FY24, reflected a 7% increase to the Masters-Doctorate channels. These adjustments are necessary to retain our highly qualified staff in an increasingly competitive job market.

Purchases Services are down significantly from the previous year while supplies have increased slightly. Capital expenditures are being funded with a grant.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Salaries | \$ 2,552,134 | \$ 2,574,545 | \$ 2,734,965 | \$ 2,975,990 | \$ 3,473,795 | \$ 497,805 | 16.7% |
| Benefits | 827,350 | 834,942 | 895,127 | 1,003,664 | 1,146,618 | 142,954 | 14.2% |
| Purchased Service | 87,185 | 174,424 | 42,616 | 35,920 | 10,062 | (25,858) | -72.0% |
| Supplies | 60,868 | 104,558 | 87,917 | 96,400 | 109,856 | 13,456 | 14.0% |
| Capital Outlay | = | = | = | = | <u>40,733</u> | <u>40,733</u> | |
| | \$ 3,527,537 | \$ 3,688,470 | \$ 3,760,625 | \$ 4,111,975 | \$ 4,781,064 | \$ 669,090 | 16.3% |

MIDDLE SCHOOL: School as Expedition

This metaphor transforms the middle school experience into a collaborative learning adventure. Students embark on "expeditions," in-depth studies that delve into real-world topics through authentic projects, fieldwork, and service opportunities. These expeditions can take place within the classroom, with guest speakers bringing the outside world in, or venture outside the school walls for hands-on experiences. MRH Middle School empowers students to actively pursue their own questions, fostering collaboration and problem-solving skills. Through these expeditions, students explore diverse ecological habitats, both locally and further afield, building strong relationships with each other and their teachers. They emerge from their middle school journey with a deeper understanding of the world around them, a stronger sense of self, and a commitment to responsible citizenship and environmental stewardship both of which are Cornerstones of the District.

Salary and benefits budgets have been adjusted to accommodate a 3% increase in the base rate of the teacher salary schedule. FY25 is year two of a two year adjustment to increase overall teacher pay. Year one, implemented in FY24, reflected a 7% increase to the Masters-Doctorate channels. These adjustments are necessary to retain our highly qualified staff in an increasingly competitive job market.

Purchased Services and Supplies expenses are down slightly from the previous year.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Salaries | \$ 1,332,320 | \$ 1,406,270 | \$ 1,481,116 | \$ 1,603,185 | \$ 1,769,348 | \$ 166,164 | 10.4% |
| Benefits | 409,002 | 429,766 | 455,317 | 516,015 | 577,077 | 61,062 | 11.8% |
| Purchased Service | 123,122 | 144,256 | 161,275 | 135,778 | 129,155 | (6,623) | -4.9% |
| Supplies | <u>11,187</u> | <u>35,042</u> | <u>40,455</u> | <u>57,373</u> | <u>56,171</u> | <u>(1,202)</u> | -2.1% |
| | \$ 1,875,632 | \$ 2,015,334 | \$ 2,138,163 | \$ 2,312,351 | \$ 2,531,751 | \$ 219,400 | 9.5% |

HIGH SCHOOL: School as Apprenticeship

This metaphor positions MRH High School as a launchpad for students' futures. The "School as Apprenticeship" approach prioritizes real-world relevance, integrating students' college and career aspirations into their coursework. Beyond academics, students gain valuable practical experience through mentorship and apprenticeship opportunities. This fosters the development of strong citizens who are well-prepared for their individual journeys beyond graduation.

Salary and benefits budgets have been adjusted to accommodate a 3% increase in the base rate of the teacher salary schedule. FY25 is year two of a two year adjustment to increase overall teacher pay. Year one, implemented in FY24, reflected a 7% increase to the Masters-Doctorate channels. These adjustments are necessary to retain our highly qualified staff in an increasingly competitive job market.

Purchased Services budgets at the High School have increased due to increased financial support for students participating in dual credit courses and early college. Supplies budgets are on par with the prior year. Capital Outlay expenditures are to replace the kiln in the art room, the laminator in the Research & Design Center, and updated volleyball standards for the PE department.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Salaries | \$ 1,806,352 | \$ 1,841,650 | \$ 1,939,622 | \$ 1,998,779 | \$ 2,183,160 | \$ 184,382 | 9.2% |
| Benefits | 517,052 | 546,615 | 577,134 | 640,789 | 684,701 | 43,912 | 6.9% |
| Purchased Service | 72,296 | 133,395 | 30,714 | 26,054 | 52,720 | 26,666 | 102.4% |
| Supplies | 61,351 | 53,214 | 48,791 | 53,969 | 52,968 | (1,000) | -1.9% |
| Capital Outlay | = | = | <u>4,555</u> | <u>15,810</u> | <u>10,692</u> | <u>(5,118)</u> | -32.4% |
| | \$ 2,457,051 | \$ 2,574,873 | \$ 2,600,816 | \$ 2,735,400 | \$ 2,984,241 | \$ 248,841 | 9.1% |

STUDENT SUCCESS CENTER

The Student Success Center (SSC) Budget reflects our commitment to providing a comprehensive education for every student, regardless of their learning style or background. This year's budget prioritizes two key areas:

We believe that every student deserves the opportunity to reach their full potential. The SSC Budget allocates resources for additional training and professional development for our staff, ensuring they are equipped with the latest strategies and best practices in alternative education. Additionally, funds will be used to acquire supplemental resources and support materials to cater to the diverse needs of our students.

By investing in both our staff and our program, the SSC Budget empowers our educators to design and deliver engaging learning experiences that address individual student needs. This ensures a supportive and personalized learning environment where every student feels valued and empowered to thrive academically and personally.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Salaries | \$ 343,515 | \$ 377,202 | \$ 388,508 | \$ 425,608 | \$ 447,969 | \$ 22,361 | 5.3% |
| Benefits | 104,489 | 113,063 | 117,465 | 127,485 | 136,719 | 9,235 | 7.2% |
| Purchased Service | 18,128 | 2,389 | 6,965 | 18,097 | 16,300 | (1,797) | -9.9% |
| Supplies | <u>4,749</u> | <u>7,078</u> | <u>5,953</u> | <u>12,922</u> | <u>9,450</u> | <u>(3,472)</u> | -26.9% |
| | \$ 470,881 | \$ 499,732 | \$ 518,891 | \$ 584,111 | \$ 610,438 | \$ 26,327 | 4.5% |

BOARD OF EDUCATION

The Board of Education Budget prioritizes resources that empower our board members to effectively govern our school District and connect with the community. This year's budget focuses on three key areas:

- **Supporting Board Members:**
 - This budget acknowledges the significant time commitment of board members. This includes providing resources for professional development opportunities, such as book studies, conferences, and workshops, to enhance their knowledge and skills in school governance.
 - Additionally, resources are allocated for team-building activities to foster collaboration and open communication among board members.
- **Connecting with the Community:**
 - Recognizing the importance of transparency and community engagement, the budget supports monthly meetings between the board and the superintendent. This allows for regular updates and discussions on educational priorities.
 - The budget also allocates resources for hosting “Community Roundtable Events,”

creating forums for open dialogue and feedback exchange with community members.

- In recognition of the importance of community and staff well-being, the district has allocated funds to express sympathy and offer support during difficult personal times.
- Legal fees and costs to post publicly Board of Director vacancies including election fees are captured here, as well.

- **Ensuring Effective Governance:**

- To maintain a well-functioning board, the budget covers essential expenses such as District-wide dues and memberships to organizations like the Mid-County Chamber of Commerce, MSBA (Missouri School Boards' Association), and NSBA (National School Boards Association). These memberships provide access to valuable resources, advocacy, and networking opportunities.
- The budget also ensures resources are available for policy maintenance, ensuring our policies and procedures are current and compliant with state and federal regulations.
- Finally, the budget allocates funds for election costs and legal expenses, ensuring a smooth democratic process and access to legal counsel when needed.

By investing in these areas, the Board of Education Budget empowers board members to be informed, engaged leaders who actively govern and connect with the community. This fosters transparency, builds trust, and ultimately supports student success.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Purchased Service | 66,530 | \$ 106,526 | \$ 57,582 | \$ 93,429 | \$ 111,085 | \$ 17,656 | 18.9% |
| Supplies | <u>253</u> | <u>651</u> | <u>914</u> | <u>2,110</u> | <u>2,700</u> | <u>590</u> | 27.9% |
| | \$ 66,783 | \$ 107,177 | \$ 58,496 | \$ 95,540 | \$ 113,785 | \$ 18,246 | 19.1% |

SUPERINTENDENT

The Office of the Superintendent Budget recognizes the importance of developing culture that fosters a collaborative and inclusive school district. fostering a collaborative and inclusive School District culture. The FY25 budget prioritizes initiatives, aligned to the district strategic plan, that strengthens relationships and supports leadership development district-wide..

- **Investing in Leadership:** We acknowledge the critical role of building principals and the Superintendent’s cabinet in shaping school and District culture and driving student success. This budget allocates funds for targeted leadership development, equipping leadership with the skills and knowledge to be effective instructional leaders.
- **Building Strong Relationships:** We believe in fostering reciprocal communication and collaboration across all stakeholders. The budget supports essential meetings and events that connect District leadership with building principals, teachers, staff, and families. This includes allocating resources for:
 - **Principal and cabinet meetings:** Facilitating collaboration and strategic planning at the school and District levels.
 - **Parent-Teacher Organization (PTO) and Booster Club meetings:** Building strong partnerships with families who support our schools.
 - **Community Engagement Events:** Creating opportunities for dialogue and collaboration with families, city leadership, local and regional service organizations and other community partners.
- **Fostering Partnership Development:** This budget recognizes the value of strategic partnerships in enriching our students' educational experience. We will allocate resources to cultivate relationships and explore partnership opportunities with city leadership, local and regional service organizations, and businesses. This collaborative approach allows us to leverage community expertise and resources to enhance our educational programs.

By investing in leadership development, fostering open communication, and building strong relationships with families and community partners, the Office of the Superintendent’s budget aims to cultivate a collaborative and supportive school District that empowers our students and staff to achieve success.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Salaries | \$ 328,147 | \$ 254,161 | \$ 360,917 | \$ 369,260 | \$ 296,436 | \$ (72,824) | -19.7% |
| Benefits | 70,063 | 58,099 | 90,450 | 93,088 | 69,237 | (23,852) | -25.6% |
| Purchased Service | 4,716 | 28,678 | 29,912 | 22,318 | 21,276 | (1,043) | -4.7% |
| Supplies | <u>863</u> | <u>1,371</u> | <u>1,926</u> | <u>7,292</u> | <u>10,300</u> | <u>3,008</u> | 41.3% |
| | \$ 403,790 | \$ 342,309 | \$ 483,205 | \$ 491,959 | \$ 397,248 | \$ (94,710) | -19.3% |

ASSISTANT SUPERINTENDENTS & HUMAN RESOURCES

The Assistant Superintendent Budget ensures we have the qualified personnel in place to lead critical areas of our organization. This budget covers the salaries and benefits for key positions, including:

- **Assistant Superintendent of HR/DEI:** This position oversees Human Resources, Diversity, Equity, and Inclusion (DEI) initiatives.
- **Assistant Superintendent of Curriculum, Instruction, and Assessment:** This role provides leadership for all aspects of curriculum development, classroom instruction, and student assessment.

Expansion of Support and Cost Recovery:

Starting in FY23, we expanded the Assistant Superintendent Budget to include the MTSS Coordinator position. The Special School District (SSD) reimburses the associated costs of this position, which focuses on Multi-Tiered Systems of Support for student success. Costs associated with this position have been moved to the Curriculum Department for FY25.

Supporting the Assistant Superintendents' Office:

In addition to salaries and benefits, this budget allocates funds for the operational needs of the Human Resources Department. These expenses include:

- Meeting costs associated with collaboration and strategic planning.
- Professional development opportunities and memberships to maintain leadership expertise.
- Recruitment and personnel hiring costs to attract and retain top talent.
- Substitute teachers.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Salaries | \$ 292,620 | \$ 324,175 | \$ 512,025 | \$ 568,636 | \$ 505,096 | \$ (63,540) | -11.2% |
| Benefits | 80,513 | 86,108 | 132,673 | 152,690 | 137,255 | (15,435) | -10.1% |
| Purchased Service | 23,313 | 35,272 | 560,675 | 436,706 | 430,750 | (5,956) | -1.4% |
| Supplies | <u>9,164</u> | <u>26,329</u> | <u>7,506</u> | <u>963</u> | <u>5,250</u> | <u>4,287</u> | 445.3% |
| | \$ 405,610 | \$ 471,884 | \$ 1,212,879 | \$ 1,158,996 | \$ 1,078,351 | \$ (80,645) | -7.0% |

COMMUNICATIONS

Despite budget constraints, MRH is committed to ensuring effective communication with all district stakeholders, including parents, community members, businesses, faith and civic leaders, and more. The district's communication department shoulders a significant responsibility, encompassing a wide range of communication channels and stakeholder engagement functions.

Key Responsibilities:

- **Internal and External Communication:**
 - Internal: Disseminate important information to staff, teachers, and administrators through newsletters, emails, intranets, robocalls/texts and meetings.
 - External: Communicate with parents, students, and the community via newsletters, social media, websites, press releases, robocalls/texts and public meetings; act as the primary liaison between the school district and the media, and monitor media coverage.
- **Crisis Communication:** Develop and implement crisis communication plans; provide timely and accurate information during emergencies or unexpected events; train staff on crisis communication protocols.
- **Community Engagement:** Organize and promote community events, forums, and public meetings; solicit feedback from the community and address concerns; plan and coordinate district events such as board meetings, school openings, award ceremonies, and other public functions.
- **Brand Management:** Maintain and promote the school district's brand and reputation; ensure consistent messaging and branding across all communication channels; design and distribute marketing materials, including brochures, flyers, and digital content.
- **Content Creation and Management:** Produce content for various communication platforms, including the district website, social media, newsletters, and video channels; manage and update the school district's website and social media accounts; create engaging and informative multimedia content.

Transparency and Trust:

Effective communication is essential for building trust and transparency with our community. By providing clear and consistent information, we empower stakeholders to be informed participants in the educational process of our students.

Meeting the Needs of All:

We recognize the diverse communication preferences within our community. Utilizing a multi-channel approach, including the return of the paper newsletter, ensures every family has

access to important district information.

Investment in Communication:

The return on investment in effective communication is immeasurable. Strong relationships with our community foster collaboration, support for our schools, and ultimately contribute to student success.

This budget allocation allows the Communications team to continue providing the essential services that connect our district with the vibrant community we serve.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Salaries | \$ 123,015 | \$ 134,621 | \$ 145,310 | \$ 152,865 | \$ 156,026 | \$ 3,161 | 2.1% |
| Benefits | 33,708 | 36,442 | 39,698 | 42,876 | 45,496 | 2,620 | 6.1% |
| Purchased Service | 45,380 | 56,458 | 22,658 | 30,836 | 48,200 | 17,364 | 56.3% |
| Supplies | 12,145 | 17,946 | 8,581 | 13,573 | 11,000 | (2,573) | -19.0% |
| Capital Outlay | = | = | <u>3,545</u> | = | = | = | 0.0% |
| | \$ 214,249 | \$ 245,467 | \$ 219,792 | \$ 240,151 | \$ 260,722 | \$ 20,572 | 8.6% |

BUSINESS OFFICE

This budget includes salaries and benefits for business services personnel, District insurances, consultant fees, the annual audit, and professional development for department staff.

Planned increases in salaries and benefits have been implemented as expected.

The budget accounts for increased costs in property insurance. We have also set aside a contingency reserve for unforeseen circumstances which may occur within the District during the fiscal year.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Salaries | \$ 244,549 | \$ 250,771 | \$ 286,865 | \$ 340,062 | \$ 364,680 | \$ 24,618 | 7.2% |
| Benefits | 167,951 | 131,940 | 182,965 | 255,905 | 225,958 | (29,947) | -11.7% |
| Purchased Service | 164,036 | 153,239 | 235,063 | 346,345 | 288,310 | (58,035) | -16.8% |
| Supplies | <u>4,986</u> | <u>8,788</u> | <u>5,399</u> | <u>6,804</u> | <u>4,500</u> | <u>(2,304)</u> | -33.9% |
| | \$ 581,523 | \$ 544,738 | \$ 710,293 | \$ 949,115 | \$ 883,448 | \$ (65,667) | -6.9% |

TECHNOLOGY

The Technology Department is the backbone of our digital learning environment. We ensure smooth operations by effectively managing and maintaining technology infrastructure and systems. Our budget allocation reflects this commitment, focusing on three key areas:

- **Building a Robust Foundation:** A portion of the budget goes towards upgrading and expanding our network, servers, and storage capacity. This ensures reliable connectivity

for everyone and supports the growing demands of our digital classrooms.

- **Equipping Educators and Learners:** We prioritize acquiring and maintaining hardware and software resources. This includes updating computers, tablets, and interactive whiteboards or displays while securing software licenses and subscriptions. This keeps our educational tools up-to-date and accessible to students, teachers, and staff.
- **Safeguarding Our Digital World:** Cybersecurity is paramount. We dedicate budget resources to robust security measures like firewalls, intrusion detection, and antivirus software. Regular vulnerability assessments and staff training in cybersecurity best practices further protect sensitive data and network security.

Our commitment extends beyond basic functionality. We actively seek out emerging technologies that can enhance teaching and learning and increase efficiency while we consolidate tools. This continuous investment ensures our technology landscape remains dynamic and supports innovative educational practices throughout our institution. It should be noted that expenses in this area are subject to increased costs and increased lead times.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Salaries | \$ 355,473 | \$ 377,645 | \$ 454,549 | \$ 432,660 | \$ 443,956 | \$ 11,296 | 2.6% |
| Benefits | 98,262 | 104,284 | 127,267 | 121,973 | 132,940 | 10,967 | 9.0% |
| Purchased Service | 164,766 | 129,252 | 146,915 | 134,471 | 140,913 | 6,442 | 4.8% |
| Supplies | 565,997 | 592,715 | 654,140 | 529,530 | 665,453 | 135,923 | 25.7% |
| Capital Outlay | <u>112,253</u> | <u>60,328</u> | <u>152,978</u> | <u>190,590</u> | <u>95,947</u> | <u>(94,643)</u> | -49.7% |
| | \$ 1,296,752 | \$ 1,264,224 | \$ 1,535,849 | \$ 1,409,224 | \$ 1,479,208 | \$ 69,985 | 5.0% |

OPERATIONS

Our Operations Department plays a critical role in ensuring the safety, functionality, and overall well-being of our facilities. This budget narrative outlines the strategic investments we're making to maintain and enhance our safe and inspirational spaces. The salaries and benefits for our Operations Director and Administrative Assistant are recorded here. Crossing Guards have been moved to the transportation department.

Investing in Our People:

- **Professional Development:** We are committed to continuous improvement. This budget includes funds for department-specific professional development opportunities to ensure our staff has the latest knowledge and skills for effective building management.

Ensuring a Safe and Secure Environment:

- **Building Security:** Safety is paramount. Funds are allocated for building security services and maintenance to create a secure environment for our students and staff.
- **Property Insurance:** We invest in property insurance to protect our buildings and assets in the event of unforeseen circumstances.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Salaries | \$ 59,624 | \$ 49,828 | \$ 103,108 | \$ 205,941 | \$ 201,014 | \$ (4,927) | -2.4% |
| Benefits | 15,941 | 15,622 | 28,143 | 52,802 | 54,955 | 2,153 | 4.1% |
| Purchased Service | 270,267 | 319,395 | 247,967 | 269,033 | 291,822 | 22,789 | 8.5% |
| Supplies | 6,843 | 12,941 | 2,528 | 38,706 | 6,900 | (31,806) | -82.2% |
| Capital Outlay | = | <u>3,976</u> | <u>2,325</u> | <u>147,794</u> | = | <u>(147,794)</u> | -100.0% |
| | \$ 352,675 | \$ 401,761 | \$ 384,071 | \$ 714,276 | \$ 554,691 | \$ (159,585) | -22.3% |

MAINTENANCE

The Maintenance Budget is an essential investment in the well-being of our students, staff, and facilities. It ensures our schools remain safe, functional, and comfortable environments for learning and working.

This budget encompasses a wide range of preventive and corrective measures, including:

- **Routine Maintenance:** This covers everyday repairs and upkeep to address minor issues before they become larger problems. Examples include fixing leaky faucets, replacing light bulbs, and maintaining classroom equipment.
- **Major Projects:** We allocate funds for significant undertakings that ensure the long-term health of our facilities. This might include repairing or replacing HVAC systems, resurfacing parking lots, or replacing roofs.

By prioritizing both routine maintenance and major projects, we can prevent costly repairs down the road and create a sustainable infrastructure that supports our educational mission.

| 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|

Expenditures by Object

| | | | | | | | |
|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------|
| Salaries | \$ 275,672 | \$ 289,496 | \$ 297,347 | \$ 373,058 | \$ 467,966 | \$ 94,908 | 25.4% |
| Benefits | 103,274 | 104,620 | 105,314 | 127,938 | 172,690 | 44,752 | 35.0% |
| Purchased Service | 176,182 | 220,149 | 243,631 | 376,920 | 185,102 | (191,818) | -50.9% |
| Supplies | 97,143 | 86,856 | 104,004 | 175,993 | 119,370 | (56,623) | -32.2% |
| Capital Outlay | 5,628,649 | 468,649 | 691,211 | 538,894 | 106,019 | (432,875) | -80.3% |
| | <u>\$ 6,280,919</u> | <u>\$ 1,169,770</u> | <u>\$ 1,441,506</u> | <u>\$ 1,592,803</u> | <u>\$ 1,051,148</u> | <u>\$ (541,656)</u> | -34.0% |

CUSTODIAL SERVICES

A clean and healthy learning environment is essential for student and staff well-being. The Custodial Services Budget reflects our commitment to providing a positive learning experience for everyone.

Empowering Our Staff:

We recognize the dedication of our custodial staff and their vital role in maintaining a clean and functional school environment. This budget prioritizes providing them with the necessary resources and equipment to work efficiently.

Long-Overdue Upgrades:

For nearly a decade, our custodial staff has relied on outdated equipment. This year, we are addressing this issue by investing in the replacement of key equipment pieces. This will significantly improve the efficiency and effectiveness of their work.

Benefits for All:

By providing our custodial staff with modern equipment, we empower them to perform at their

best. This translates to cleaner and better-maintained facilities for everyone in our school community.

A Commitment to Excellence:

Upgrading our equipment demonstrates our dedication to maintaining high standards of cleanliness throughout our schools. This investment ensures a comfortable learning environment and protects the long-term health of our facilities.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Salaries | \$ 524,981 | \$ 630,238 | \$ 735,855 | \$ 990,245 | \$ 1,007,027 | \$ 16,782 | 1.7% |
| Benefits | 195,808 | 228,919 | 258,842 | 367,128 | 395,459 | 28,331 | 7.7% |
| Purchased Service | - | - | - | - | - | - | 0.0% |
| Supplies | 359,897 | 115,704 | 99,725 | 89,899 | 100,000 | 10,101 | 11.2% |
| Capital Outlay | = | = | = | <u>23,236</u> | <u>66,000</u> | <u>42,764</u> | 184.0% |
| | \$ 1,080,686 | \$ 974,860 | \$ 1,094,422 | \$ 1,470,508 | \$ 1,568,486 | \$ 97,979 | 6.7% |

TRANSPORTATION

The Transportation Budget is our investment in ensuring every student arrives at school safely and on time. It encompasses the resources needed to maintain a reliable and efficient student transportation program.

Keeping Our Fleet Rolling:

This budget prioritizes the upkeep of our District fleet vehicles, including school buses. Funds are allocated for:

- **Routine Maintenance:** Regular maintenance ensures our buses and vehicles operate smoothly and efficiently, preventing future problems.
- **Bus Repairs and Replacements:** We address both minor repairs in house and work with outside partners for major repairs to maintain a safe and reliable fleet.
- **Bus Leases:** Our district relies entirely on leased buses to transport students. The Transportation Budget allocates funds to cover lease payments and ensure we have a sufficient number of buses to meet the needs of our student population. We continually evaluate the leasing strategy to optimize costs and ensure it remains the most effective approach for our district.
- **Fuel and Other Expenses:** The budget covers the cost of fuel and other essential supplies to keep our buses running.

Safeguarding Student Travel:

By prioritizing proper vehicle maintenance, safe driving practices, and a strategic approach to fleet management, we can ensure a comfortable and worry-free journey for every student.

Investing in the Future:

We are currently conducting an internal evaluation of our bus leasing strategy to ensure it aligns

with the evolving needs of our district. No additional costs are anticipated for this evaluation.

The Transportation Budget plays a critical role in fulfilling our promise of a safe and reliable learning environment for all students.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Salaries | \$ 158,825 | \$ 177,500 | \$ 167,443 | \$ 186,881 | \$ 244,200 | \$ 57,320 | 30.7% |
| Benefits | 52,830 | 55,405 | 50,050 | 55,892 | 82,571 | 26,679 | 47.7% |
| Purchased Service | 47,787 | 261,503 | 362,593 | 168,760 | 152,416 | (16,344) | -9.7% |
| Supplies | 22,844 | 35,355 | 34,249 | 30,083 | 30,138 | 55 | 0.2% |
| Capital Outlay | = | = | <u>500</u> | = | = | = | 0.0% |
| | \$ 282,286 | \$ 529,762 | \$ 614,836 | \$ 441,615 | \$ 509,325 | \$ 67,710 | 15.3% |

UTILITIES

To proactively manage rising energy costs, we've adjusted utility budgets and allocated resources for the new MS/HS addition and renovated Maria J. Langston Administrative Center. This ensures smooth operations and efficient energy use across all our facilities.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Purchased Service | \$88,643 | \$94,126 | \$139,663 | \$122,240 | \$139,750 | \$17,510 | 14.3% |
| Supplies | <u>362,846</u> | <u>351,240</u> | <u>489,752</u> | <u>504,166</u> | <u>468,200</u> | <u>(35,966)</u> | -7.1% |
| | \$ 451,489 | \$ 445,366 | \$ 629,415 | \$ 626,406 | \$ 607,950 | (18,455.56) | -2.9% |

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.

Supporting Student Success Through Comprehensive Assessments:

We are committed to providing students with the opportunities and resources to succeed. This includes funding for:

- **Advanced Placement (AP) Exams:** We believe in supporting students who challenge themselves with rigorous coursework. The Assessment Budget allocates funds to cover exam fees for all our AP students.
- **Universal ACT Testing in 11th Grade:** To gain valuable insights into student readiness for college and career, we will again be administering the ACT to all 11th graders for the 2024-25 academic year. The Assessment Budget covers the cost of this universal testing initiative.
- **Benchmarking Assessments:** Regularly administered benchmark assessments provide

valuable data on student progress throughout the year. The Assessment Budget supports the acquisition of these assessments and allows us to track student growth and identify areas for improvement.

Beyond Testing: Investing in Effective Assessment Practices

The Assessment Budget extends beyond simply procuring tests. Funds are also allocated to:

- Procure standardized tests, online assessment platforms, scoring materials, and other necessary assessment resources.
- Provide professional development opportunities for staff members involved in administering and analyzing assessments.
- Maintain the integrity and validity of our assessment practices, ensuring they align with rigorous educational standards.

Data-Driven Decisions for Student Achievement

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 a comprehensive assessment system that includes AP exams, Universal ACT testing, and benchmarking assessments such as NWEA and STAR, we aim to provide educators with valuable insights into student learning, allowing for targeted interventions and instructional adjustments. This information is crucial for ensuring that our educational programs are effectively preparing all students for success.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Salaries | \$ 79,007 | \$ 81,180 | \$ 83,615 | \$ 87,378 | \$ 89,999 | \$ 2,621 | 3.0% |
| Benefits | 21,487 | 22,411 | 23,302 | 24,770 | 26,221 | 1,451 | 5.9% |
| Purchased Service | 496 | 2,074 | 4,158 | 1,546 | 2,600 | 1,054 | 68.2% |
| Supplies | <u>46,557</u> | <u>54,120</u> | <u>48,946</u> | <u>48,165</u> | <u>56,648</u> | <u>8,483</u> | 17.6% |
| | \$ 147,547 | \$ 159,785 | \$ 160,021 | \$ 161,859 | \$ 175,468 | \$ 13,609 | 8.4% |

CURRICULUM DEVELOPMENT

Our commitment to providing high-quality education to our students extends beyond professional development. The Curriculum Development Budget is a critical component of this mission, encompassing various expenses associated with the development, enhancement, and implementation of curriculum materials and resources.

Our strategic plan is the compass for a dynamic and evolving curriculum. This plan inspires us to create a curriculum and student experiences that strive to equip students with adaptability. The learning experiences designed from our Curriculum ignites student passion through authentic real-world learning, and empowers them to personalize their journeys, fostering the skills needed to navigate an ever-changing world.

Aligning with Best Practices: A New Adoption Process

FY25 year marks the implementation of a new curricular resource/textbook adoption process developed by our learning team. Aligned with board policy, this process ensures a thorough vetting of resources and an emphasis on student learning. The 2024-25 academic year will be used to pilot new resources and curricula in math, allowing us to refine the new adoption process and gather valuable feedback from our teachers. In 2025-26, we will formally adopt the selected math curricula and the focus of the pilot program will shift to literacy. This strategic approach will allow us to leverage the learnings from the pilot year to identify and implement a high-quality and effective math curriculum for our students.

Beyond Textbooks: High-Quality Learning Experiences

The Curriculum Development Budget extends beyond resources. Funds are allocated to support the creation of curriculum frameworks, the acquisition of a variety of educational materials, the development of digital resources, and the implementation of innovative instructional strategies that includes the development of new course offerings for our students.

Building on a Strong Foundation

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 to ensure the accuracy and rigor of our curriculum.
- Conduct research to stay informed about the latest educational trends and best practices.
- Develop and implement innovative instructional strategies that foster deeper learning.
- Incorporate technology into the learning process to create a stimulating and engaging classroom environment.

Investment in Student Success

By investing in curriculum development, we ensure our students are Success Ready. We design authentic learning experiences for students and strive for equitable outcomes for each. This budget enables us to create an adaptable curriculum that fosters critical thinking, teaches and assesses communication, and fosters collaboration in a compassionate learning environment. I.

Position Reallocation

The Federal Programs Coordinator and Multi-Tiered Systems of Support Specialist positions have been reallocated to the Curriculum Department for FY25 from the Offices of the Superintendent and Assistant Superintendent respectively, in FY24. The increase in salaries and benefits is due to this.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Salaries | \$ 74,870 | \$ 41,328 | \$ 62,080 | \$ 124,616 | \$ 292,242 | \$ 167,626 | 134.5% |
| Benefits | 11,808 | 6,236 | 10,698 | 20,564 | 72,961 | 52,397 | 254.8% |
| Purchased Service | 93,149 | 71,262 | 20,000 | 2,000 | 16,000 | 14,000 | 700.0% |
| Supplies | <u>56,286</u> | <u>54,637</u> | <u>25,124</u> | <u>89,292</u> | <u>47,250</u> | <u>(42,042)</u> | -47.1% |
| | \$ 236,112 | \$ 173,464 | \$ 117,902 | \$ 236,472 | \$ 428,453 | \$ 191,981 | 81.2% |

PROFESSIONAL DEVELOPMENT

The Professional Development Budget is a critical investment in the growth and excellence of our entire school community, encompassing both educators and staff. This budget supports ongoing professional learning experiences that equip them with valuable knowledge, skills, and strategies to enhance their abilities and contributions.

Expanding Opportunities with Grant Funding:

The district was awarded a **\$400,000 Competency Based Education (CBE) grant**. The grant received in FY24, will supplement our existing Professional Development Budget. This additional funding will allow the district to offer even more opportunities for our educators and staff to refine their skills and stay at the forefront of educational practices. The allocation of the CBE grant accounts for the increase in Purchased Services for FY25.

Through a variety of workshops, conferences, and collaborative learning experiences, the Professional Development Budget fosters continuous learning for all. This continuous learning allows our educators and staff to:

- Stay updated on the latest educational research and best practices in their respective fields.
- Explore innovative approaches to teaching, learning, and support services.
- Collaborate with colleagues and share valuable insights.
- Develop their leadership skills and expertise.

Strengthening Our Support System and Investing in Educator Growth:

In recognition of their vital role in our school community, we've made significant investments in both support staff development and educator growth.

- **Support Staff Development:** A dedicated funding allocation will provide opportunities for our support staff to enhance their skills and knowledge, further strengthening their ability to support our educators and students.
- **Educator Growth:** We are committed to supporting our certified staff's professional growth. Increased tuition reimbursement allocations will now cover costs equivalent to one 3-hour graduate course at the University of Missouri-St. Louis, furthering their professional development and enriching classroom instruction.

Ultimately, the Professional Development Budget is an investment in our students' success. By empowering our educators and staff with the knowledge and skills they need, we create dynamic and effective learning environments that inspire and support student achievement.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Salaries | \$ 8,227 | \$ 263,662 | \$ 4,010 | \$ 42,995 | \$ 100,378 | \$ 57,383 | 133.5% |
| Benefits | 1,420 | 40,592 | 692 | 4,086 | 11,142 | 7,057 | 172.7% |
| Purchased Service | 66,479 | 92,927 | 243,220 | 228,240 | 599,444 | 371,205 | 162.6% |
| Supplies | <u>3,819</u> | <u>6,107</u> | <u>11,129</u> | <u>19,229</u> | <u>50,274</u> | <u>31,045</u> | 161.5% |
| Capital Outlay | - | - | 20,813 | - | - | - | 0.0% |
| | \$ 79,944 | \$ 403,287 | \$ 279,864 | \$ 294,549 | \$ 761,238 | \$ 466,689 | 158.4% |

ATHLETICS PROGRAMS

Partnership:

In FY24, we initiated a partnership with the University City School District for swimming and football programs. This partnership will continue in FY25 for swimming but football will end due to lack of student interest. Under this agreement, we pay a nominal fee per athlete to help defray U City's operational costs for these programs.

Strategic Partnerships:

Through this partnership with University City, we are optimizing resource utilization by leveraging their existing infrastructure and expertise in swimming. University City generously covers the majority of shared expenses, including facility usage, transportation to games, coaching staff, and competition-related costs. This shared arrangement allows us to maximize athletic opportunities for our students while minimizing the financial burden on our District.

Commitment to Existing Programs:

We remain committed to providing adequate funding for our existing athletic programs. We recognize the importance of supporting the continued success and competitiveness of our current teams and fostering enriching experiences for our student-athletes. Funds have been allocated for equipment maintenance, uniforms, coaching staff, and other operational needs for our existing programs.

Balancing Growth and Sustainability:

Our budgetary allocations strive to strike a balance between fostering strategic partnerships to

optimize resources, and ensuring the continued success and sustainability of our current programs. We are dedicated to making prudent financial decisions that prioritize the growth, development, and overall well-being of all our student-athletes.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Salaries | \$ 107,120 | \$ 112,283 | \$ 129,685 | \$ 135,656 | \$ 151,221 | \$ 15,565 | 11.5% |
| Benefits | 17,507 | 17,178 | 21,110 | 21,718 | 25,748 | 4,030 | 18.6% |
| Purchased Service | 14,165 | 52,922 | 70,870 | 86,929 | 88,125 | 1,196 | 1.4% |
| Supplies | 96,493 | 152,962 | 143,151 | 21,882 | 29,372 | 7,490 | 34.2% |
| Capital Outlay | = | <u>1,307</u> | = | <u>13,816</u> | <u>3,165</u> | <u>(10,651)</u> | -77.1% |
| | \$ 235,285 | \$ 336,652 | \$ 364,816 | \$ 280,001 | \$ 297,631 | \$ 17,630 | 6.3% |

HS ACTIVITIES/CLUBS

This budget prioritizes funding for High School Activities and Clubs, recognizing their significant contribution to student development. Allocated funds directly support staff stipends for our dedicated Club Sponsors, who act as crucial mentors and facilitators for these enriching experiences.

Beyond the Classroom:

High School Clubs offer a platform for students to explore passions, develop leadership skills, and build meaningful connections with peers. These activities foster a sense of belonging, a key factor in student well-being and academic success.

The positive impact of extracurricular activities:

- Participation fosters critical thinking, communication, and collaboration skills – all essential for academic success.
- Clubs provide a space for students to develop their unique talents and interests, building confidence and self-esteem.

Investing in Staff Sponsorship:

The dedicated staff who sponsor our clubs play a vital role. Their stipends acknowledge the time and commitment they dedicate to guiding and supporting student activities. These funds ensure ongoing support for the diverse range of clubs offered, catering to a wide variety of student interests.

By providing adequate funding for Club Activities, we invest not only in student engagement but also in the overall well-being and academic success of our High School students.

Examples of Clubs Supported:

- Student Council
- Yearbook
- Theatre
- National Honor Society
- Key Club

- etc.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| Expenditures by Object | | | | | | | |
| Salaries | \$ 33,100 | \$ 36,475 | \$ 57,070 | \$ 97,675 | \$ 92,827 | \$ (4,848) | -5.0% |
| Benefits | 5,677 | 6,137 | 9,552 | 16,402 | 16,031 | (371) | -2.3% |
| Purchased Service | - | 1,282 | 7,377 | 7,699 | - | (7,699) | -100.0% |
| Supplies | <u>819</u> | <u>1,655</u> | <u>3,194</u> | <u>1,085</u> | - | <u>(1,085)</u> | -100.0% |
| | \$ 39,596 | \$ 45,549 | \$ 77,193 | \$ 122,860 | \$ 108,858 | \$ (14,002) | -11.4% |

OPERATING FUNDS SUMMARY - PROJECTIONS

OPERATING FUNDS CHART

| | ACTUALS | | | BUDGET | | PROJECTION | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| Revenues Sources | | | | | | | | |
| Local Revenue | \$ 18,686,081 | \$ 19,721,441 | \$ 21,358,065 | \$ 22,369,391 | \$ 22,261,331 | \$ 22,706,558 | \$ 22,706,558 | \$ 23,160,689 |
| County Revenue | 241,977 | 226,157 | 238,623 | 239,897 | 237,500 | 237,500 | 237,500 | 237,500 |
| State Revenue | 2,385,122 | 2,329,458 | 2,511,394 | 2,905,677 | 3,873,209 | 3,873,209 | 3,873,209 | 3,873,209 |
| Federal Revenue | 761,558 | 2,565,114 | 640,309 | 1,013,970 | 663,000 | 663,000 | 663,000 | 663,000 |
| Non-Current Revenue | 277,336 | 8,943 | 1,888 | - | 375,000 | 1,000 | 1,000 | 1,000 |
| Revenue from Other LEA's | 2,489 | 4,067 | 17,699 | 40,000 | 40,000 | - | - | - |
| Total Revenues | \$ 22,354,563 | \$ 24,855,180 | \$ 24,767,977 | \$ 26,568,935 | \$ 27,450,040 | \$ 27,481,267 | \$ 27,481,267 | \$ 27,935,398 |
| Expenditure Category | | | | | | | | |
| Salaries | \$ 13,054,420 | \$ 13,987,648 | \$ 14,499,970 | \$ 16,069,129 | \$ 17,164,069 | \$ 17,636,081 | \$ 18,121,000 | \$ 18,619,000 |
| Benefits | 4,065,650 | 4,278,654 | 4,546,293 | 5,252,492 | 5,704,292 | 5,932,464 | 6,170,000 | 6,355,000 |
| Purchased Services | 1,752,488 | 2,530,060 | 3,648,161 | 3,515,057 | 3,772,444 | 3,772,000 | 3,772,000 | 3,772,000 |
| Supplies | 2,112,740 | 2,221,070 | 1,992,310 | 1,970,299 | 2,014,094 | 2,064,000 | 2,116,000 | 2,169,000 |
| Capital Outlay | 647,204 | 353,892 | 875,927 | 933,140 | 330,631 | 338,897 | 347,369 | 356,053 |
| Long & Short Term Debt | 2,783 | - | - | 284,318 | 283,915 | 284,000 | 284,000 | 284,000 |
| Total Expenditures | \$ 21,635,284 | \$ 23,371,324 | \$ 25,562,660 | \$ 28,024,436 | \$ 29,269,444 | \$ 30,027,442 | \$ 30,810,369 | \$ 31,555,053 |
| Beginning Fund Balance, July 1 | \$ 10,180,552 | \$ 10,898,992 | \$ 12,382,425 | \$ 11,587,742 | \$ 10,132,242 | \$ 8,312,838 | \$ 5,766,663 | \$ 2,437,561 |
| Ending Fund Balance, June 30 | \$ 10,899,830 | \$ 12,382,848 | \$ 11,587,742 | \$ 10,132,242 | \$ 8,312,838 | \$ 5,766,663 | \$ 2,437,561 | \$ (1,182,094) |
| Fund Balance as Percent of Expenditures: | 50.4% | 53.0% | 45.3% | 36.2% | 28.4% | 19.2% | 7.9% | -3.7% |

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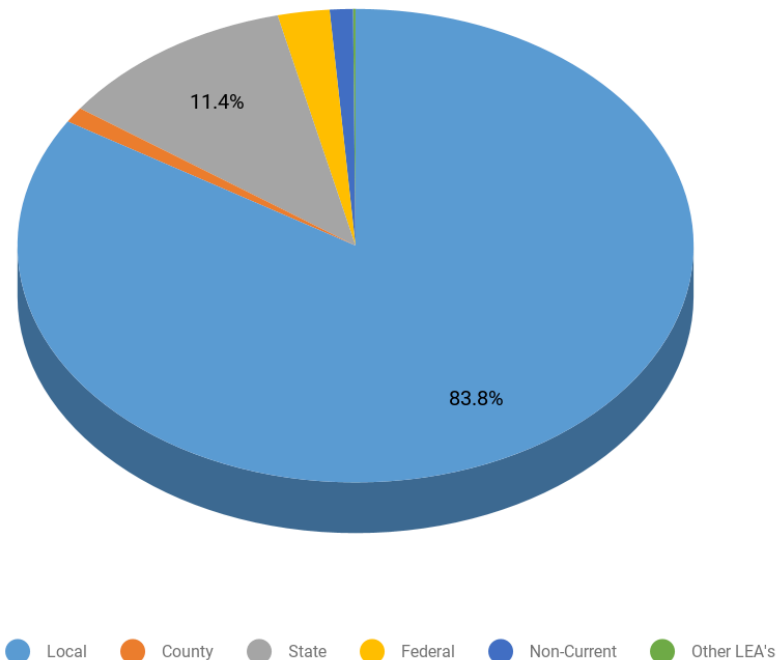
REVENUE BY SOURCE

Total projected revenue for all funds in Fiscal Year (FY) 25 is \$33.8 million. The following chart and graphs illustrate how this revenue breaks down by source, comparing actual revenue from three prior years, budgeted revenue for the current year (FY24), and projected budgeted revenue for FY25.

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) |
|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|
| Revenues Sources | | | | | | |
| Local | \$ 26,714,186 | \$ 24,739,492 | \$ 26,936,605 | \$ 28,948,369 | \$ 28,347,331 | \$ (601,038) |
| County | 333,237 | 343,486 | 356,215 | 364,155 | 357,500 | \$ (6,655) |
| State | 2,385,122 | 2,329,458 | 2,511,394 | 2,730,285 | 3,873,209 | \$ 1,142,924 |
| Federal | 820,259 | 2,627,867 | 898,373 | 1,187,031 | 839,882 | \$ (347,148) |
| Non-Current/Other | 30,822,856 | 8,943 | 1,888 | - | 375,000 | \$ 375,000 |
| Revenue from Other LEA's | <u>2,489</u> | <u>4,067</u> | <u>(17,699)</u> | <u>40,000</u> | <u>40,000</u> | <u>\$ -</u> |
| Total Revenues | \$ 61,078,149 | \$ 30,053,313 | \$ 30,686,776 | \$ 33,269,839 | \$ 33,832,923 | \$ 563,083 |

The District relies heavily upon local property taxes to support its operation. This following graph indicates 84% 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 2025 Revenue



EXPENDITURES BY OBJECT

Investing in Our People: Compensation and Benefits

This budget reflects the two-year compensation and benefits agreement reached with our dedicated staff. As outlined by the recommendations of the 2022-23 Compensation and Benefits Task Force, we're pleased to announce the following:

- **Teacher Salary Increases:**
 - A 3% base salary increase for all teachers in year two of the agreement.
 - An additional 2.75% increase through vertical movement within the salary schedule.
- **Support Staff Salary Increases:** A 2.75% step increase for all support staff members on their new salary schedule.

These adjustments acknowledge the valuable contributions of our educators and support staff and demonstrate our commitment to attracting and retaining top talent.

Increased Benefit Costs: Transparency and Planning

This year's budget also reflects an increase in overall benefit costs. There are two main factors driving this rise:

- **Medical Premiums:** We are experiencing a 9.1% increase in medical premiums. This is due to external factors affecting healthcare costs nationwide, such as rising costs of medical services and claims exceeding premium amounts.
- **Retirement Contributions:** As a result of salary and medical insurance increases, retirement contributions for our employees have also gone up.

We understand the impact of rising benefit costs. We remain committed to providing a competitive compensation and benefits package that attracts and retains top talent.

By investing in both salaries and benefits, we ensure our educators and staff feel valued and supported. This commitment fosters a positive work environment and ultimately contributes to student success.

Empowering Building Leaders: Targeted Professional Development

To prioritize staff growth and development, this budget allocates professional development funds directly to each school building. Building leaders will have the flexibility to identify and address specific staff needs throughout the year.

Strategic Investment in CBE Grant:

The majority of the CBE Grant (Competency Based Education) will be used for purchased

services related to professional development. This aligns with the Board of Education and Administration's ongoing commitment to provide our educators with the resources they need to excel.

Strategic Shift in Capital Outlay: Focusing on Ongoing Needs

This year's budget reflects a significant decrease in capital outlay compared to previous Prop E-funded construction and renovation projects. However, our commitment to providing a quality learning environment remains strong.

- **Planned Improvements:** While large-scale projects are on hold, we've allocated funds for targeted improvements within each school building.
- **ECC Faculty Refresh:** We're investing in refreshing the technology available to our Early Childhood Center faculty to ensure they have the resources they need to deliver effective instruction.
- **Maximizing Technology Lifespan:** Our laptops are used by teachers for four years, then often redeployed throughout the district to extend their lifespan and maximize our investment.

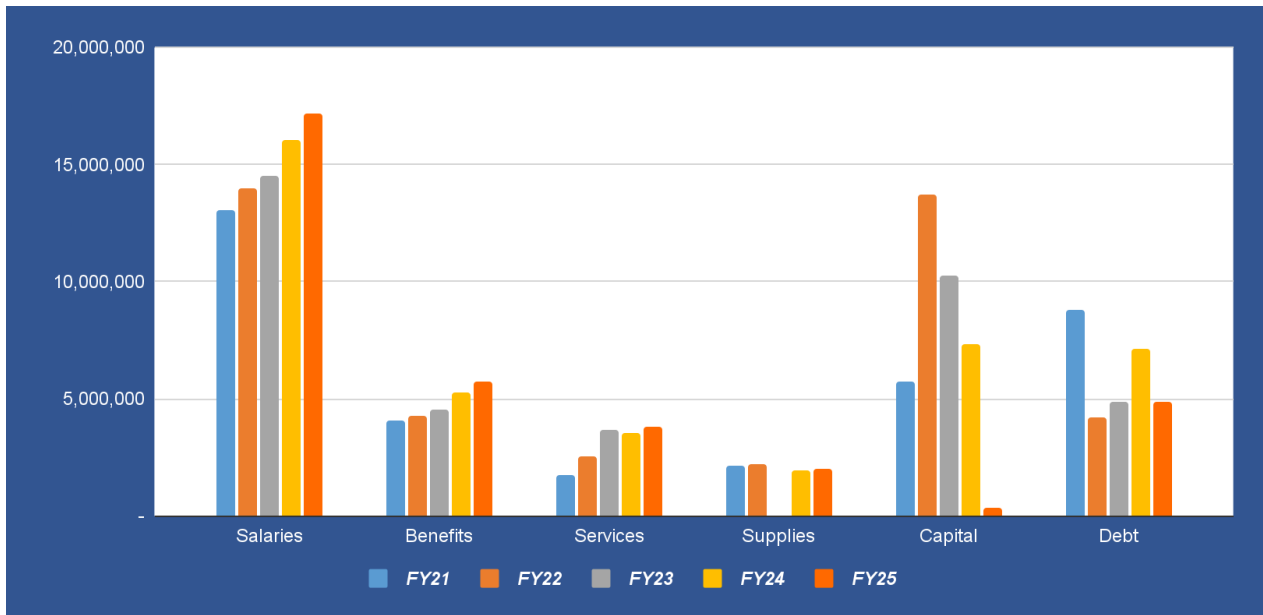
These strategic allocations ensure our schools have the necessary resources to support student and staff needs, even with a reduced capital outlay budget.

| 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|

Expenditures by Object

| | | | | | | | |
|------------------------|------------------|------------------|------------------|------------------|------------------|-----------------------|--------|
| Salaries | \$ 13,054,420 | \$ 13,987,648 | \$ 14,499,970 | \$ 16,069,129 | \$ 17,164,069 | \$ 1,094,940 | 6.8% |
| Benefits | 4,065,650 | 4,278,654 | 4,541,493 | 5,247,692 | 5,704,292 | \$ 456,600 | 8.7% |
| Purchased Service | 1,752,488 | 2,530,060 | 3,648,161 | 3,515,057 | 3,772,444 | \$ 257,386 | 7.3% |
| Supplies | 2,112,740 | 2,221,070 | 1,992,310 | 1,970,299 | 2,014,094 | \$ 43,795 | 2.2% |
| Capital Outlay | 5,747,494 | 13,725,582 | 10,294,143 | 7,321,369 | 330,631 | \$ (6,990,738) | -95.5% |
| Long & Short Term Debt | <u>8,820,171</u> | <u>4,202,830</u> | <u>4,886,285</u> | <u>7,137,924</u> | <u>4,879,379</u> | <u>\$ (2,258,545)</u> | -31.6% |
| | \$ 35,552,963 | \$ 40,945,845 | \$ 39,862,362 | \$ 41,261,470 | \$ 33,864,908 | \$ (7,396,562) | -17.9% |

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 demonstrated in the previous chart, salaries and benefits consistently receive the largest portion 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 focusing on both recruitment and retention efforts.

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 District.

FY25 BUDGET SUMMARY BY FUND

| | General Funds | | | | Capital Projects Funds | | | All Funds | |
|-------------------------------------|-----------------------------|--------------------------|--------------------|----------------------------|----------------------------|--------------------|--------------------------|--------------------|-----------------------------|
| | Incidental | Food Service | Student Activity | Teachers Fund | Debt Service Fund | Bond Issue | Capital Projects | | COPS |
| Revenues Sources | | | | | | | | | |
| Local Revenue | \$ 18,894,500 | \$ 297,000 | \$ - | \$ 2,621,831 | \$ 6,086,000 | \$ - | \$ 448,000 | \$ - | \$ 28,347,331 |
| County Revenue | 215,000 | - | - | 15,000 | 120,000 | - | 7,500 | - | 357,500 |
| State Revenue | 1,334,570 | 3,800 | - | 2,494,839 | - | - | 40,000 | - | 3,873,209 |
| Federal Revenue | 15,000 | 320,000 | - | 328,000 | 176,882 | - | - | - | 839,882 |
| Non-Current Revenue | - | - | - | - | - | - | 375,000 | - | 375,000 |
| Revenue from Other LEA's | 40,000 | - | - | - | - | - | - | - | 40,000 |
| Total Revenues | <u>\$ 20,499,070</u> | <u>\$ 620,800</u> | <u>\$ -</u> | <u>\$ 5,459,670</u> | <u>\$ 6,382,882</u> | <u>\$ -</u> | <u>\$ 870,500</u> | <u>\$ -</u> | <u>\$ 33,832,923</u> |
| Expenditure Programs | | | | | | | | | |
| Elementary | \$ 587,579 | \$ - | \$ - | \$ 5,637,091 | \$ - | \$ - | \$ 32,182 | \$ - | \$ 6,256,853 |
| Middle School | 276,937 | - | - | 1,604,304 | - | - | - | - | 1,881,241 |
| High School | 375,625 | - | - | 2,872,204 | - | - | 24,017 | - | 3,271,847 |
| Other Regular Instruction | 149,074 | - | - | 764,077 | - | - | - | - | 913,151 |
| Gifted | 8,467 | - | - | 266,471 | - | - | - | - | 274,938 |
| Supplemental Instruction | 61,847 | - | - | 810,307 | - | - | - | - | 872,154 |
| Bilingual | 80 | - | - | 140,882 | - | - | - | - | 140,962 |
| Career Education Programs | 13,000 | - | - | 199,980 | - | - | - | - | 212,980 |
| Co-Curricular Activities | - | - | - | 108,858 | - | - | - | - | 108,858 |
| Athletics | 116,366 | - | - | 168,000 | - | - | 3,165 | - | 287,531 |
| Tuition to Other District | 16,000 | - | - | 10,000 | - | - | - | - | 26,000 |
| Tuition, Special Education Services | - | - | - | 43,000 | - | - | - | - | 43,000 |
| Subtotal - Instruction | \$ 1,604,976 | \$ - | \$ - | \$ 12,625,175 | \$ - | \$ - | \$ 59,364 | \$ - | \$ 14,289,514 |

| | 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 | \$ 276,965 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 276,965 |
| Guidance Services | 175,556 | - | - | 884,118 | - | - | - | - | 1,059,673 |
| Health Services | 259,137 | - | - | - | - | - | 2,575 | - | 261,712 |
| Support Services - Instructional Staff | 686,048 | - | - | 216,753 | - | - | - | - | 902,801 |
| Educational Media Services | 28,150 | - | - | 298,705 | - | - | 2,300 | - | 329,155 |
| Other Support Services - Instructional | - | - | - | 110,364 | - | - | - | - | 110,364 |
| Board of Education Services | 243,895 | - | - | - | - | - | 33,055 | - | 276,950 |
| Executive Administration Services | 184,735 | - | - | 819,094 | - | - | - | - | 1,003,829 |
| Administrative Technology Services | 123,862 | - | - | 114,579 | - | - | - | - | 238,441 |
| Building Level Administration | 432,163 | - | - | 1,127,485 | - | - | - | - | 1,559,648 |
| Other Support Services - Administrative | 15,350 | - | - | - | - | - | - | - | 15,350 |
| Fiscal Services | 528,332 | - | - | 185,505 | - | - | - | - | 713,838 |
| Operation & Maint. of Plant | 3,639,480 | - | - | - | - | - | 172,019 | - | 3,811,499 |
| Pupil Transportation | 610,374 | - | - | - | - | - | - | - | 610,374 |
| Food Service | 250 | 830,209 | - | - | - | - | - | - | 830,459 |
| Support Services - Central Office | 1,101,618 | - | - | - | - | - | 55,818 | - | 1,157,436 |
| Subtotal - Support Services | \$ 8,305,916 | \$ 830,209 | \$ - | \$ 3,756,602 | \$ - | \$ - | \$ 265,767 | \$ - | \$ 13,158,495 |
| Early Childhood Programs | \$ 503,492 | \$ - | \$ - | \$ 758,550 | \$ - | \$ - | \$ 5,500 | \$ - | \$ 1,267,543 |
| Welfare Activities Services | \$ 500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 500 |
| Custody & Care of Children Services | 251,251 | - | - | - | - | - | - | - | 251,251 |
| Other Community Services | 9,500 | - | - | - | - | - | - | - | 9,500 |
| Subtotal - Community Services | \$ 764,743 | \$ - | \$ - | \$ 758,550 | \$ - | \$ - | \$ 5,500 | \$ - | \$ 1,528,794 |

| | General Funds | | | | Capital Projects Funds | | | | All Funds |
|--------------------------------------|----------------------|-------------------|------------------|----------------------|------------------------|-------------|-------------------|-------------|----------------------|
| | Incidental | Food Service | Student Activity | Teachers Fund | Debt Service Fund | Bond Issue | Capital Projects | COPS | |
| Facilities and Construction Services | \$ 3,727 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,727 |
| Principal | \$ - | \$ - | \$ - | \$ - | \$ 3,315,000 | \$ - | \$ 170,000 | \$ - | \$ 3,485,000 |
| Interest | - | - | - | - | 1,275,464 | - | 113,915 | - | 1,389,379 |
| Other Debt Related Fees | - | - | - | - | 5,000 | - | - | - | 5,000 |
| Total - Debt Services | \$ - | \$ - | \$ - | \$ - | \$ 4,595,464 | \$ - | \$ 283,915 | \$ - | \$ 4,879,379 |
| Total - Expenditures | \$ 10,679,362 | \$ 830,209 | \$ - | \$ 17,140,327 | \$ 4,595,464 | \$ - | \$ 614,546 | \$ - | \$ 33,859,908 |

| | | | | | | | | | |
|-------------------------------|----------------------------|----------------------|--------------------------|----------------------|----------------------------|-------------------------|--------------------------|--------------------------|-----------------------------|
| Beginning Fund Balance | <u>\$ 9,855,123</u> | <u>\$ (0)</u> | <u>\$ 277,119</u> | <u>\$ (0)</u> | <u>\$ 5,030,802</u> | <u>\$ 66,044</u> | <u>\$ 0</u> | <u>\$ 525,197</u> | <u>\$ 15,754,284</u> |
| Surplus/(Deficit) | \$ 9,819,708 | \$ (209,409) | \$ - | \$ (11,680,657) | \$ 1,787,418 | \$ - | \$ 255,954 | \$ - | \$ (26,985) |
| Transfers In | \$ - | \$ 209,409 | \$ - | \$ 11,680,657 | \$ - | \$ - | \$ - | \$ - | \$ 11,890,066 |
| Transfers Out | \$ 11,890,066 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11,890,066 |
| Ending Fund Balance | <u>\$ 7,784,765</u> | <u>\$ -</u> | <u>\$ 277,119</u> | <u>\$ -</u> | <u>\$ 6,818,221</u> | <u>\$ 66,044</u> | <u>\$ 255,954</u> | <u>\$ 525,197</u> | <u>\$ 15,727,299</u> |

ESTIMATED REVENUES

REVENUE ASSUMPTIONS AND TRENDS

Local property taxes, sales taxes and the state foundation formula accounts for approximately **96.5%** 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

Calculating Property Tax Revenue

To calculate property tax revenue for our District, we multiply the tax rate by the property value and then consider a projected collection percentage. It's important to note that there are various classifications of property, each subject to different tax rates for distinct tax purposes.

Property Assessments

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.

Reassessment Cycle

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 approved by the State Tax Commission.

Personal Property Assessments

In Missouri, personal property is generally assessed at a ratio of 33% of its true value. However, different subclasses of personal property may have lower assessment ratios.

Impact of Tax Abatement and TIF Districts

Missouri law provides opportunities for tax abatement and tax increment financing (TIF)

Districts to facilitate redevelopment initiatives.

Tax abatement: Allows businesses to be exempt from property taxes for a specified period, typically not exceeding ten years. This reduces the District's overall tax revenue during the abatement period.

Tax increment financing (TIF) Districts: Freeze taxes at their current levels. 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. While TIF Districts can promote economic development, they can also temporarily limit property tax revenue growth for the school District.

Example: Calculating Property Tax

Let's look at an example to illustrate how property tax revenue is calculated:

A residential property has a true value of \$100,000.

Based on the assessment ratio, its assessed value would be \$19,000 (19% of true value).

Assuming a tax rate of \$1.00 per \$100 of assessed value, the annual property tax for this property would be \$190 (\$19,000 assessed value x \$1.00 tax rate).

Assessed Valuation Summary

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 2025.

| Fiscal Year | Real Estate | | Personal Property | | Less TIF | Assessed Valuation | Percent Change |
|-------------|-------------|-------------|-------------------|---------------|--------------|--------------------|----------------|
| | Residential | Commercial | Regular | Manufacturing | | | |
| 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 | 292,005,860 | 124,214,360 | 52,648,530 | 4,455,690 | (20,304,610) | 453,019,830 | 23.1% |
| 2025 | 291,405,760 | 124,249,760 | 52,939,270 | 4,455,690 | (20,304,610) | 452,745,870 | -0.1% |

The Hancock Amendment and Property Tax Revenue

The Hancock Amendment, a provision of the Missouri Constitution, limits the ability of public schools to raise property tax revenue. Here's how it impacts our District's budget:

Tax Rates and Classifications: Property taxes are calculated based on assessed valuation and established tax rates for different classifications (e.g., residential, commercial, personal property).

Non-Reassessment Years: In years without a reassessment (even-numbered years), the District's ability to generate additional revenue is generally limited to the annual Consumer Price Index (CPI) adjustment. However, new construction and personal property added to the tax rolls can provide some supplementary revenue, though this can fluctuate.

Reassessment Years: In odd-numbered years coinciding with property reassessments, any property tax revenue increase is capped at the lesser of 5% or the CPI adjustment. This prevents significant revenue growth solely from rising property values.

Challenges and Considerations

These limitations can make it difficult for Missouri schools to keep pace with rising operational costs, facility maintenance needs, and evolving student requirements. Limited ability to adjust tax rates or fully benefit from property appreciation can lead to challenges in securing adequate resources for educational programs, staff salaries, infrastructure improvements, and other essential expenses.

Alternative Funding Sources

Schools often rely on other revenue sources like state funding, grants, and local fundraising to offset these limitations. Additionally, some Districts may explore alternative funding mechanisms such as bond issues or lease-purchase agreements for capital projects or generating additional revenue.

By understanding the impact of the Hancock Amendment, we can make informed decisions about resource allocation and explore alternative funding options to ensure our District continues to provide a quality education for our students.

Provided below is a table summarizing the actual new construction and personal property tax valuations for the past five years, as adjusted by the St. Louis County Board of Equalization. This information, along with the projected increase for fiscal year 2025, will help us assess the anticipated growth and potential revenue for the upcoming year.

| Fiscal Year | Real Estate | | Personal Property | Total |
|-------------|-------------|------------|-------------------|------------|
| | Residential | Commercial | | |
| 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 | 1,352,200 | 64,000 | 12,516,380 | 13,932,580 |
| 2024 | 618,200 | 2,848,000 | 5,212,880 | 8,679,080 |
| 2025 | 500,000 | 1,000,000 | 290,740 | 1,790,740 |

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 | | | | |
| 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 | \$ 3.4537 | \$ 3.9992 | \$ 5.4658 | \$ 1.3500 | \$ 5.1821 | -6.7% |
| 2025 | \$ 3.4682 | \$ 4.0368 | \$ 5.4658 | \$ 1.3500 | \$ 5.2019 | 0.4% |

Below are the historical and projected tax rates, by Fund, which are 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 | 3.7321 | \$ - .00 | \$ 1.3500 | \$ 0.1000 |
| FY25 | 3.7446 | \$ - .00 | \$ 1.3500 | \$ 0.1000 |

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

Property Tax Collection Rates

| Fiscal Year | Current Rate | Delinquent Rate | Total Rate |
|-------------|--------------|-----------------|------------|
| 2015 | 97.13% | 2.84% | 99.97% |
| 2016 | 97.02% | 2.43% | 99.45% |
| 2017 | 97.88% | 2.07% | 99.95% |
| 2018 | 97.54% | 1.11% | 98.65% |
| 2019 | 96.03% | 2.44% | 98.47% |
| 2020 | 96.37% | 3.09% | 99.46% |
| 2021 | 95.62% | 2.74% | 98.36% |
| 2022 | 97.64% | 0.94% | 98.58% |
| 2023 | 97.71% | 1.77% | 99.48% |
| 2024 | 95.92% | 1.91% | 97.83% |

The object codes used to record the receipt of local property taxes include accounts 5111, 5112 and 5115. The actual (FY15-23) and budgeted (FY24, 2) 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 | 23,170,599 | 5.66% |
| 2024 | 24,924,779 | 7.57% |
| 2025 | 24,961,000 | 0.15% |

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 | 991 | 1,299,056 | 7.36% |
| 2020 | 1,342 | 997 | 1,349,488 | 3.88% |
| 2021 | 1,391 | 1,026 | 1,427,898 | 5.81% |
| 2022 | 1,365 | 1,214 | 1,656,322 | 16.00% |
| 2023 | 1,287 | 1,365 | 1,756,296 | 6.04% |
| 2024 | 1,474 | 1,173 | 1,728,485 | -1.58% |
| 2025 | 1,513 | 1,291 | 1,952,831 | 12.98% |

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 or ADA. It is important to note 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:

| Fiscal Year | Weighted ADA | Per ADA Hold Harmless Funding | Dollar Value Modifier | Modified Per ADA Funding | Proration Factor | State Aid | Percent Change |
|--------------------|---------------------|--------------------------------------|------------------------------|---------------------------------|-------------------------|------------------|-----------------------|
| 2011 | 1,022.23 | 1,114.89 | 1.104 | 1,230.84 | 96.46% | \$1,220,200 | |
| 2012 | 1,042.45 | 1,114.89 | 1.104 | 1,230.84 | 93.55% | \$1,208,035 | -1.0% |
| 2013 | 1,067.95 | 1,114.89 | 1.092 | 1,217.46 | 92.39% | \$1,203,763 | -0.4% |
| 2014 | 1,096.85 | 1,114.89 | 1.089 | 1,214.12 | 92.79% | \$1,242,248 | 3.2% |
| 2015 | 1,118.11 | 1,114.89 | 1.091 | 1,216.35 | 96.44% | \$1,317,439 | 6.1% |
| 2016 | 1,117.64 | 1,114.89 | 1.092 | 1,217.46 | n/a | \$1,354,826 | 2.8% |
| 2017 | 1,172.67 | 1,114.89 | 1.095 | 1,220.81 | n/a | \$1,501,287 | 10.8% |
| 2018 | 1,231.39 | 1,114.89 | 1.094 | 1,219.69 | n/a | \$1,565,203 | 4.3% |
| 2019 | 1,288.37 | 1,114.89 | 1.095 | 1,220.81 | n/a | \$1,681,128 | 7.4% |
| 2020 | 1,339.03 | 1,114.89 | 1.092 | 1,217.46 | 94.77% | \$2,277,953 | 35.5% |
| 2021 | 1,358.97 | 1,114.89 | 1.089 | 1,214.12 | n/a | \$2,303,228 | 1.1% |
| 2022 | 1,360.52 | 1,114.89 | 1.092 | 1,217.46 | n/a | \$2,171,090 | -5.7% |
| 2023 | 1,361.74 | 1,114.89 | 1.093 | 1,218.58 | n/a | \$2,196,591 | 1.2% |
| 2024 | 1,377.73 | 1,114.89 | 1.092 | 1,217.46 | n/a | \$2,299,225 | 4.7% |
| 2025 | 1,339.30 | 1,114.89 | 1.088 | 1,213.00 | n/a | \$3,157,089 | 37.3% |

REVENUE BY OBJECT

| ALL FUNDS | | 2021 | 2022 | 2023 | 2024 | 2025 | Increase/ (Decrease) | Percent Change |
|-----------|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-------------------|
| | | Actuals | Actuals | Actuals | Budget | Budget | | |
| 5111 | CURRENT TAXES | \$ 19,426,025 | \$ 20,061,343 | \$ 21,058,433 | \$ 22,832,000 | \$ 22,674,000 | \$ (158,000) | -1% |
| 5112 | DELINQUENT TAXES | 629,827 | 251,020 | 493,344 | 610,301 | 511,000 | (99,301) | -16% |
| 5113 | PROPOSITION C (SALES TAX) | 1,427,898 | 1,657,969 | 1,756,296 | 1,711,000 | 1,952,831 | 241,831 | 14% |
| 5114 | FINANCIAL INSTITUTION TAX | 8,502 | 52,950 | 26,572 | 27,611 | 27,500 | (111) | 0% |
| 5115 | M & M SURCHARGE | 1,602,430 | 1,618,050 | 1,618,821 | 1,720,855 | 1,700,000 | (20,855) | -1% |
| 5122 | SUMMER SCHOOL TUITION (K-12) | 8,439 | - | - | - | - | - | 0% |
| 5141 | INTEREST INCOME | 44,800 | 54,467 | 628,995 | 685,177 | 302,000 | (383,177) | -56% |
| 5143 | PREMIUM ON BONDS SOLD | 3,299,011 | - | - | - | - | - | 0% |
| 5151 | FOOD SERVICE - PROGRAM | 6,515 | 3,060 | 190,460 | 252,471 | 250,000 | (2,471) | -1% |
| 5161 | FOOD SERVICE - ADULTS | 608 | 1,586 | 2,843 | 2,000 | 2,000 | - | 0% |
| 5165 | FOOD SERVICE - NON PROGRAM | 801 | 169 | 6,406 | 31,465 | 45,000 | 13,535 | 43% |
| 5174 | REVENUE FROM ENTERPRISE ACTIVITIES | - | 310 | 109 | - | - | - | 0% |
| 5179 | OTHER PUPIL ACTIVITY INCOME | 50,141 | 99,213 | 141,616 | 100,000 | - | (100,000) | -100% |
| 5181 | CHILD CARE FEES - PATRONS | 19,143 | 243,344 | 186,687 | 112,429 | 130,000 | 17,571 | 16% |
| 5182 | PRESCHOOL TUITION | 7,497 | 609,228 | 640,519 | 666,692 | 668,000 | 1,308 | 0% |
| 5191 | RENTALS | - | - | 480 | 1,915 | 5,000 | 3,085 | 161% |
| 5192 | DONATIONS | 6,730 | 10,710 | 50,391 | 4,500 | 25,000 | 20,500 | 456% |
| 5195 | PRIOR PERIOD ADJUSTMENT | 40,389 | 54,052 | 52,084 | 98,132 | 25,000 | (73,132) | -75% |
| 5198 | MISCELLANEOUS LOCAL REVENUE | 135,431 | 22,022 | 82,550 | 91,821 | 30,000 | (61,821) | -67% |
| | Subtotal - Local Revenue | \$ 26,714,186 | \$ 24,739,492 | \$ 26,936,605 | \$ 28,948,369 | \$ 28,347,331 | \$ (601,038) | -2% |
| 5211 | FINES AND FEES | <u>\$ 10,922</u> | <u>\$ 5,971</u> | <u>\$ 14,112</u> | <u>\$ 18,948</u> | <u>\$ 15,000</u> | \$ (3,948) | -21% |
| 5221 | STATE RAILROAD & UTILITY TAX | 322,315 | 337,516 | 342,103 | 345,207 | 342,500 | <u>(2,707)</u> | -1% |
| | Subtotal - County Revenue | \$ 333,237 | \$ 343,486 | \$ 356,215 | \$ 364,155 | \$ 357,500 | (6,655) | -2% |

| | | 2021 | 2022 | 2023 | 2024 | 2025 | Increase/ (Decrease) | Percent Change |
|------|---------------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|-------------------|
| | | Actuals | Actuals | Actuals | Budget | Budget | | |
| 5311 | BASIC FORMULA | \$ 1,741,663 | \$ 1,607,530 | \$ 1,645,671 | \$ 1,839,967 | \$ 2,479,839 | \$ 639,872 | 35% |
| 5312 | TRANSPORTATION | 48,430 | 46,798 | 178,745 | 208,283 | 220,000 | 11,717 | 6% |
| 5319 | CLASSROOM TRUST | | | | | | | |
| | FUND | 561,564 | 582,622 | 576,589 | 603,000 | 677,250 | 74,250 | 12% |
| | EDUCATIONAL & SCREEN | | | | | | | |
| 5324 | PRG (PAT) | 16,483 | 28,080 | 43,800 | 20,000 | 26,320 | 6,320 | 32% |
| 5332 | CAREER EDUCATION | 5,533 | 13,836 | 22,161 | 11,700 | 6,000 | (5,700) | -49% |
| 5333 | FOOD SERVICE | 5,342 | 4,008 | 2,172 | 5,000 | 3,800 | (1,200) | -24% |
| | PUBLIC | | | | | | | |
| 5369 | PLACEMENT/EXCESS COST | - | 7,306 | 6,340 | 18,700 | 6,000 | (12,700) | -68% |
| 5397 | OTHER STATE REVENUE | <u>6,106</u> | <u>39,278</u> | <u>35,916</u> | <u>23,634</u> | <u>454,000</u> | 430,366 | 1821% |
| | Subtotal - State Revenue | \$ 2,385,122 | \$ 2,329,458 | \$ 2,511,394 | \$ 2,730,285 | \$ 3,873,209 | 1,142,924 | 42% |
| 5412 | MEDICAID | \$ 22,240 | \$ 19,359 | \$ 14,107 | \$ 25,000 | \$ 15,000 | \$ (10,000) | -40% |
| 5422 | ARP - ESSER III | - | 973,846 | - | 247,940 | - | (247,940) | -100% |
| 5423 | CRRSA - ESSER II | - | 527,685 | 65 | 25,745 | - | (25,745) | -100% |
| 5424 | CARES - ESSER | 108,076 | 37,886 | - | - | - | - | 0% |
| | CARES TRANSPORTATION | | | | | | | |
| 5425 | GRANT GEER | 7,859 | - | - | - | - | - | 0% |
| 5427 | CARL PERKINS GRANT | 3,090 | 2,889 | - | - | - | - | 0% |
| | SCHOOL LUNCH | | | | | | | |
| 5445 | PROGRAM | <u>160,033</u> | <u>495,423</u> | <u>309,323</u> | <u>225,000</u> | <u>265,000</u> | <u>40,000</u> | 18% |
| | SCHOOL BREAKFAST | | | | | | | |
| 5446 | PROGRAM | 80,262 | 135,523 | 37,531 | 50,000 | 55,000 | 5,000 | 10% |
| | AFTER SCHOOL SNACK | | | | | | | |
| 5448 | PROGRAM | 183 | 19,798 | 3,885 | - | - | - | 0% |
| 5451 | TITLE I | 163,252 | 191,799 | 97,451 | 217,522 | 215,000 | (2,522) | -1% |
| | TITLE IV.A STUDENT | | | | | | | |
| 5461 | SUPPORT | 12,786 | 12,120 | 95 | 13,025 | 18,000 | 4,975 | 38% |
| 5465 | TITLE II.A | 40,980 | 28,933 | 27,159 | 37,512 | 35,000 | (2,512) | -7% |
| | CARES-SCHOOL LUNCH | | | | | | | |
| 5473 | PROGRAM | <u>20,740</u> | = | = | = | = | = | 0% |
| | CARES-SCHOOL | | | | | | | |
| 5474 | BREAKFAST PROGRAM | 13,099 | - | - | - | - | - | 0% |
| 5483 | HEAD START | 4,930 | 95,055 | 144,743 | 155,150 | 60,000 | (95,150) | -61% |
| | OTHER FEDERAL | | | | | | | |
| 5497 | REVENUE | <u>182,730.29</u> | <u>87,551</u> | <u>264,013</u> | <u>190,136</u> | <u>176,882</u> | <u>(13,254)</u> | -7% |
| | Subtotal - Federal Revenue | \$ 820,259 | \$ 2,627,867 | \$ 898,373 | \$ 1,187,031 | \$ 839,882 | (347,148) | -29% |
| 5611 | SALE OF BONDS | \$ 29,969,367 | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | NET INSURANCE | | | | | | | |
| 5631 | RECOVERY | 140,666.86 | 8,943 | - | - | - | - | 0% |
| | SALE OF OTHER | | | | | | | |
| 5651 | PROPERTY | 136,668.75 | - | 1,888 | - | 375,000 | 375,000 | |
| 5692 | REFUNDING BONDS | 576,153.30 | - | = | = | = | - | 0% |
| | Subtotal - Non-Current Revenue | \$ 30,822,856 | \$ 8,943 | \$ 1,888 | \$ - | \$ 375,000 | 375,000 | |

| | | | | | | | | |
|------|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------|-----------|
| | TUITION FROM OTHER | | | | | | | |
| 5811 | LEA - REGULAR TERM | \$ - | \$ 4,067 | \$ (1,170) | \$ - | \$ - | \$ - | 0% |
| | TRANSPORTATION FROM | | | | | | | |
| 5841 | OTHER LEA | <u>2,489</u> | = | <u>(16,529)</u> | <u>40,000</u> | <u>40,000</u> | <u>0</u> | 0% |
| | Subtotal - Revenue from | | | | | | | |
| | Other LEA's | \$ 2,489 | \$ 4,067 | \$ (17,699) | \$ 40,000 | \$ 40,000 | 0 | 0% |
| | TOTAL | <u>\$ 61,078,149</u> | <u>\$ 30,053,313</u> | <u>\$ 30,686,776</u> | <u>\$ 33,269,839</u> | <u>\$ 33,832,923</u> | 563,083 | 2% |

| GENERAL FUND | | 2021 | 2022 | 2023 | 2024 | 2025 | Increase/ | Percent |
|---------------------|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|------------|
| | | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 5111 | CURRENT TAXES | \$ 14,540,389 | \$ 14,771,488 | \$ 15,597,982 | \$ 16,245,000 | \$ 16,352,000 | \$ 107,000 | 1% |
| 5112 | DELINQUENT TAXES | 471,721 | 184,830 | 365,420 | 424,000 | 350,000 | (74,000) | -17% |
| 5114 | FINANCIAL INSTITUTION TAX | 8,502 | 52,950 | 26,572 | 27,611 | 27,500 | (111) | 0% |
| 5115 | M & M SURCHARGE | 1,602,430 | 1,618,050 | 1,618,821 | 1,720,855 | 1,700,000 | (20,855) | -1% |
| 5122 | SUMMER SCHOOL TUITION (K-12) | 8,439 | - | - | - | - | - | 0% |
| 5141 | INTEREST INCOME | 10,818 | 22,395 | 252,603 | 410,000 | 250,000 | (160,000) | -39% |
| 5151 | FOOD SERVICE - PROGRAM | 6,515 | 3,060 | 190,460 | 252,471 | 250,000 | (2,471) | -1% |
| 5161 | FOOD SERVICE - ADULTS | 608 | 1,586 | 2,843 | 2,000 | 2,000 | - | 0% |
| 5165 | FOOD SERVICE - NON PROGRAM | 801 | 169 | 6,406 | 31,465 | 45,000 | 13,535 | 43% |
| 5174 | REVENUE FROM ENTERPRISE ACTIVITIES | - | 310 | 109 | - | - | - | 0% |
| 5179 | OTHER PUPIL ACTIVITY INCOME | 50,141 | 99,213 | 141,616 | 100,000 | - | (100,000) | -100% |
| 5181 | CHILD CARE FEES - PATRONS | 19,143 | 243,344 | 186,687 | 112,429 | 130,000 | 17,571 | 16% |
| 5191 | RENTALS | - | - | 480 | 1,915 | 5,000 | 3,085 | 161% |
| 5192 | DONATIONS | 6,730 | 10,710 | 50,391 | 4,500 | 25,000 | 20,500 | 456% |
| 5195 | PRIOR PERIOD ADJUSTMENT | (36,287) | 54,052 | 49,388 | 47,555 | 25,000 | (22,555) | -47% |
| 5198 | MISCELLANEOUS LOCAL REVENUE | <u>135,431</u> | <u>22,022</u> | <u>78,176</u> | <u>91,821</u> | <u>30,000</u> | <u>(61,821)</u> | -67% |
| | Subtotal - Local Revenue | \$ 16,825,381 | \$ 17,084,179 | \$ 18,567,953 | \$ 19,471,622 | \$ 19,191,500 | \$ (280,122) | -1% |
| 5221 | STATE RAILROAD & UTILITY TAX | <u>\$ 208,608</u> | <u>\$ 210,039</u> | <u>\$ 215,483</u> | <u>\$ 210,949</u> | <u>\$ 215,000</u> | \$ 4,051 | 2% |
| | Subtotal - County Revenue | \$ 208,608 | \$ 210,039 | \$ 215,483 | \$ 210,949 | \$ 215,000 | 4,051 | 2% |
| 5312 | TRANSPORTATION | 48,430 | \$ 46,798 | \$ 178,745 | \$ 208,283 | \$ 220,000 | \$ 11,717 | 6% |
| 5319 | CLASSROOM TRUST FUND | 561,564 | 582,622 | 576,589 | 603,000 | 677,250 | 74,250 | 12% |
| 5324 | EDUCATIONAL & SCREEN PRG (PAT) | 16,483 | 28,080 | 43,800 | 20,000 | 26,320 | 6,320 | 32% |
| 5333 | FOOD SERVICE PUBLIC | 5,342 | 4,008 | 2,172 | 5,000 | 3,800 | (1,200) | -24% |
| 5369 | PLACEMENT/EXCESS COST | 0 | 7,306 | 6,340 | 18,700 | 6,000 | (12,700) | -68% |
| 5397 | OTHER STATE REVENUE | <u>3,375</u> | <u>29,357</u> | <u>13,971</u> | <u>18,795</u> | <u>405,000</u> | <u>386,205</u> | 2055% |
| | Subtotal - State Revenue | \$ 635,194 | \$ 698,171 | \$ 821,617 | \$ 873,778 | \$ 1,338,370 | 464,592 | 53% |

| | 2021 | 2022 | 2023 | 2024 | 2025 | Increase/ (Decrease) | Percent Change |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------|-------------------|
| | Actuals | Actuals | Actuals | Budget | Budget | | |
| 5412 MEDICAID | \$ 22,240 | \$ 19,359 | \$ 14,107 | \$ 25,000 | \$ 15,000 | \$ (10,000) | -40% |
| 5422 ARP -ESSER III | - | 973,846 | - | 247,805 | - | (247,805) | -100% |
| 5423 CRRSA - ESSER II | - | 527,685 | 65 | 25,745 | - | (25,745) | -100% |
| 5424 CARES - ESSER | 108,076 | 37,886 | - | - | - | - | 0% |
| 5425 CARES Transportation Grant | 7,859 | - | - | - | - | - | 0% |
| 5427 CARL PERKINS GRANT | 3,090 | 2,889 | - | - | - | - | 0% |
| 5428 CARES K-12 Support CRF STATE-WIDE COLLABORATIVE WORK | 117,362 | - | - | - | - | - | 0% |
| 5437 INITIATIVE | - | - | - | - | - | - | 0% |
| 5445 SCHOOL LUNCH PROGRAM SCHOOL BREAKFAST | 160,033 | 495,423 | 309,323 | 225,000 | 265,000 | 40,000 | 18% |
| 5446 PROGRAM AFTER SCHOOL SNACK | 80,262 | 135,523 | 37,531 | 50,000 | 55,000 | 5,000 | 10% |
| 5448 PROGRAM DEPT OF FOOD SERVICE | 183 | 19,798 | 3,885 | - | - | - | 0% |
| 5481 PROGRAMS | = | = | = | = | = | = | 0% |
| 5483 HEAD START | - | 6,086 | - | 3,000 | - | (3,000) | -100% |
| 5497 OTHER FEDERAL REVENUE | <u>6,668</u> | = | = | <u>13,254</u> | = | <u>(13,254)</u> | <u>-100%</u> |
| Subtotal - Federal Revenue | \$ 505,772 | \$ 2,218,496 | \$ 364,911 | \$ 589,804 | \$ 335,000 | (254,804) | -43% |
| TRANSPORTATION FROM | | | | | | | |
| 5841 OTHER LEA | <u>\$ 2,489</u> | <u>\$ -</u> | <u>\$ 16,529</u> | <u>\$ 40,000</u> | <u>\$ 40,000</u> | \$ - | 0% |
| Subtotal - Revenue from Other LEA's | \$ 2,489 | \$ - | \$ 16,529 | \$ 40,000 | \$ 40,000 | \$ - | 0% |
| TOTAL - GENERAL FUND | <u>\$ 18,177,444</u> | <u>\$ 20,210,886</u> | <u>\$ 19,986,493</u> | <u>\$ 21,186,154</u> | <u>\$ 21,119,870</u> | <u>\$ (66,284)</u> | 0% |

| | | 2021 | 2022 | 2023 | 2024 | 2025 | Increase/ (Decrease) | Percent Change |
|---------------------------|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-------------------------|-------------------|
| | | Actuals | Actuals | Actuals | Budget | Budget | | |
| TEACHERS FUND | | | | | | | | |
| PROPOSITION C (SALES TAX) | | | | | | | | |
| 5113 | TAX) | \$ 1,427,898 | \$ 1,657,969 | \$ 1,756,296 | \$ 1,711,000 | \$ 1,952,831 | \$ 241,831 | 14% |
| 5141 | INTEREST INCOME | 757 | 674 | 586 | 1,000 | 1,000 | 0 | 0% |
| 5182 | PRESCHOOL TUITION PRIOR PERIOD | 7,497 | 609,228 | 640,519 | 666,692 | 668,000 | 1,308 | 0% |
| 5195 | ADJUSTMENT | <u>\$1,872.16</u> | - | <u>2,376</u> | <u>50,576</u> | - | <u>(50,576)</u> | -100% |
| | Subtotal - Local Revenue | \$ 1,438,024 | \$ 2,267,870 | \$ 2,399,777 | \$ 2,429,269 | \$ 2,621,831 | 192,563 | 8% |
| | | | | | | | | |
| 5211 | FINES AND FEES | <u>10,922</u> | <u>5,971</u> | <u>14,112</u> | <u>18,948</u> | <u>15,000</u> | \$ (3,948) | -21% |
| | Subtotal - County Revenue | \$ 10,922 | \$ 5,971 | \$ 14,112 | \$ 18,948 | \$ 15,000 | (3,948) | -21% |
| | | | | | | | | |
| 5311 | BASIC FORMULA EDUCATIONAL & SCREEN | 1,741,663 | 1,607,530 | 1,645,671 | 1,839,967 | 2,479,839 | \$ 639,872 | 35% |
| 5324 | PRG (PAT) | - | - | - | - | - | - | 0% |
| 5332 | CAREER EDUCATION | 5,533 | 13,836 | 22,161 | 11,700 | 6,000 | (5,700) | -49% |
| 5397 | OTHER STATE REVENUE | <u>2,731</u> | <u>9,921</u> | <u>21,945</u> | <u>4,839</u> | <u>9,000</u> | <u>4,161</u> | 86% |
| | Subtotal - State Revenue | \$ 1,749,928 | \$ 1,631,287 | \$ 1,689,777 | \$ 1,856,506 | \$ 2,494,839 | 638,333 | 34% |
| | | | | | | | | |
| 5451 | TITLE I TITLE IV.A STUDENT | 163,252 | 191,799 | 97,451 | 217,522 | 215,000 | (2,522) | -1% |
| 5461 | SUPPORT | 12,786 | 12,120 | 95 | 13,025 | 18,000 | 4,975 | 38% |
| 5465 | TITLE IIA | 40,980 | 28,933 | 27,159 | 37,512 | 35,000 | (2,512) | -7% |
| 5483 | HEAD START | <u>4,930</u> | <u>68,628</u> | <u>144,743</u> | <u>135,000</u> | <u>60,000</u> | <u>(75,000)</u> | -56% |
| | Subtotal - Federal Revenue | \$ 221,948 | \$ 301,479 | \$ 269,449 | \$ 403,059 | \$ 328,000 | (75,059) | -19% |
| | | | | | | | | |
| 5811 | TUITION FROM OTHER LEA - REGULAR TERM | = | <u>\$ 4,067</u> | <u>\$ 1,170</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | 0% |
| | Subtotal - Revenue from Other LEA's | \$ - | \$ 4,067 | \$ 1,170 | \$ - | \$ - | - | 0% |
| | | | | | | | | |
| | TOTAL - TEACHER'S FUND | <u>\$ 3,420,821</u> | <u>\$ 4,210,674</u> | <u>\$ 4,374,285</u> | <u>\$ 4,707,782</u> | <u>\$ 5,459,670</u> | <u>751,888</u> | 16% |

| DEBT SERVICE FUND | | 2021 | 2022 | 2023 | 2024 | 2025 | Increase/ | Percent |
|-----------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------|
| | | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 5111 | CURRENT TAXES | \$ 4,548,447 | \$ 4,925,040 | \$ 5,083,927 | \$ 6,133,000 | \$ 5,886,000 | \$ (247,000) | -4% |
| 5112 | DELINQUENT TAXES | \$ 147,459 | 61,625 | 119,103 | 173,301 | 150,000 | (23,301) | -13% |
| 5141 | INTEREST INCOME | \$ 20,337 | 1,378 | 52,387 | 38,246 | 50,000 | 11,754 | 31% |
| | Subtotal - Local Revenue | <u>\$ 4,716,244</u> | <u>\$ 4,988,043</u> | <u>\$ 5,255,417</u> | <u>\$ 6,344,547</u> | <u>\$ 6,086,000</u> | <u>(258,547)</u> | -4% |
| STATE RAILROAD & | | | | | | | | |
| 5221 | UTILITY TAX | \$ 113,010 | 117,329 | \$ 117,592 | \$ 124,258 | \$ 120,000 | \$ (4,258) | -3% |
| | Subtotal - County Revenue | \$ 113,010 | \$ 117,329 | \$ 117,592 | \$ 124,258 | \$ 120,000 | (4,258) | -3% |
| OTHER FEDERAL | | | | | | | | |
| 5497 | REVENUE | \$ 176,062 | \$ 87,551 | \$ 263,413 | \$ 176,882 | \$ 176,882 | \$ - | 0% |
| | Subtotal - Federal Revenue | \$ 176,062 | \$ 87,551 | \$ 263,413 | \$ 176,882 | \$ 176,882 | 0 | 0% |
| 5692 | REFUNDING BONDS | \$ 576,153 | - | \$ - | \$ - | \$ - | \$ - | 0% |
| | Subtotal - Non-Current Revenue | \$ 576,153 | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| TOTAL - DEBT SERVICE | | \$ 5,581,469 | \$ 5,192,924 | \$ 5,636,422 | \$ 6,645,687 | \$ 6,382,882 | \$ (262,805) | -4% |

| CAPITAL PROJECTS FUND | | 2021 | 2022 | 2023 | 2024 | 2025 | Increase/ | Percent |
|-----------------------|--------------------------------------|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------|
| | | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 5111 | CURRENT TAXES | \$ 337,188 | \$ 364,816 | \$ 376,525 | \$ 454,000 | \$ 436,000 | \$ (18,000) | -4% |
| 5112 | DELINQUENT TAXES | 10,647 | 4,565 | 8,821 | 13,000 | 11,000 | (2,000) | -15% |
| 5141 | INTEREST INCOME | 12,888 | 30,020 | 323,419 | 235,931 | 1,000 | (234,931) | -100% |
| 5143 | PREMIUM ON BONDS SOLD | <u>3,299,011</u> | - | - | - | - | - | 0% |
| | Subtotal - Local Revenue | \$ 3,659,734 | \$ 399,400 | \$ 708,765 | \$ 702,931 | \$ 448,000 | (254,931) | -36% |
| | | | | | | - | | |
| | STATE RAILROAD & | | | | | | | |
| 5221 | UTILITY TAX | \$ 698 | \$ 10,147 | \$ 9,028 | \$ 10,000 | <u>\$ 7,500</u> | <u>\$ (2,500)</u> | -25% |
| | Subtotal - County Revenue | \$ 698 | \$ 10,147 | \$ 9,028 | \$ 10,000 | \$ 7,500 | \$ (2,500) | -25% |
| 5397 | OTHER STATE REVENUE | - | - | - | - | 40,000 | 40,000 | |
| | Subtotal - State Revenue | \$ - | \$ - | \$ - | \$ - | \$ 40,000 | \$ 40,000 | |
| 5423 | CRRSA - ESSER II | \$ - | \$ 527,685 | \$ 65 | \$ - | \$ - | \$ - | -100% |
| | Subtotal - Federal Revenue | \$ - | \$ 527,685 | \$ 65 | \$ - | \$ - | \$ - | -100% |
| 5611 | SALE OF BONDS | \$ 29,969,367 | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 5651 | SALE OF OTHER PROPERTY | 136,669 | - | 1,888 | - | 375,000 | 375,000 | |
| | Subtotal - Non-Current Revenue | \$ 30,106,035 | \$ - | \$ 1,888 | \$ - | \$ 375,000 | 375,000 | |
| | TOTAL - CAPITAL PROJECTS FUND | <u>33,766,467</u> | <u>937,232</u> | <u>719,745</u> | <u>712,931</u> | <u>870,500</u> | <u>157,569</u> | 22% |

EXPENDITURES

EXPENDITURES BY FUNCTION

| ALL FUNDS | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-------------------|
| 1111 ELEMENTARY | \$ 5,682,119 | \$ 5,527,043 | \$ 5,348,693 | \$ 5,754,523 | \$ 6,256,853 | \$ 502,330 | 8.7% |
| 1131 MIDDLE SCHOOL | 1,318,653 | 1,370,836 | 1,660,236 | 1,728,275 | 1,881,241 | 152,966 | 8.9% |
| 1151 HIGH SCHOOL | 2,609,625 | 2,723,742 | 2,926,491 | 3,072,218 | 3,271,847 | 199,629 | 6.5% |
| 1191 SUMMER SCHOOL | 116,635 | 59,578 | 76,314 | 116,608 | 302,713 | 186,105 | 159.6% |
| 1193 ALTERNATIVE EDUCATION | 470,881 | 499,732 | 518,891 | 584,111 | 610,438 | 26,327 | 4.5% |
| 1195 VIRTUAL INSTRUCTION | 70,000 | 172,778 | - | - | - | - | 0.0% |
| 1211 GIFTED AND TALENTED SPECIAL INSTRUCTION | 210,782 | 255,902 | 288,313 | 308,745 | 274,938 | (33,807) | -10.9% |
| 1221 AND RELATED SERVICES SUPPLEMENTAL | - | 5,985 | 8,008 | 4,855 | - | (4,855) | -100.0% |
| 1251 INSTRUCTION INSTITUTIONS FOR | 728,200 | 880,173 | 750,336 | 791,917 | 851,754 | 59,837 | 7.6% |
| 1254 NEGLECTED STUDENTS ENGLISH-SECOND | 11,579 | 27,627 | 21,769 | 27,111 | 20,000 | (7,111) | -26.2% |
| 1271 LANGUAGE | 135,324 | 143,853 | 119,740 | 132,558 | 140,962 | 8,404 | 6.3% |
| 1321 BUSINESS EDUCATION TECHNOLOGY & | 103,698 | 108,125 | 111,548 | 128,400 | 126,148 | (2,252) | -1.8% |
| 1371 ENGINEERING EDUCATION | - | 83,970 | 106,639 | 90,963 | 86,832 | (4,131) | -4.5% |
| 1411 STUDENT ACTIVITIES SCHOOL-SPONSORED | 113,838 | 177,951 | 183,409 | 114,076 | 108,858 | (5,218) | -4.6% |
| 1421 ATHLETICS TUITION TO OTHER | 160,224 | 202,446 | 238,680 | 269,840 | 287,531 | 17,691 | 6.6% |
| 1911 DISTRICTS TUITION FOR SPECIAL | 914 | 21,976 | 29,854 | 4,080 | 26,000 | 21,920 | 537.3% |
| 1931 EDUCATION | <u>14,884</u> | <u>19,220</u> | <u>60,630</u> | <u>25,000</u> | <u>43,000</u> | <u>18,000</u> | 72.0% |
| Subtotal - Instruction | \$ 11,747,356 | \$ 12,280,938 | \$ 12,449,551 | \$ 13,153,278 | \$ 14,289,114 | \$ 1,135,836 | 8.6% |

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|------------------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| 2113 SOCIAL WORK SERVICES | \$ 53,297 | \$ 127,782 | \$ 126,415 | \$ 161,659 | \$ 160,607 | (1,052) | -0.7% |
| PUPIL ACCOUNTING | | | | | | | |
| 2114 SERVICES | 79,807 | 79,160 | 103,207 | 117,646 | 116,358 | (1,288) | -1.1% |
| 2122 COUNSELING SERVICES | 616,081 | 631,177 | 761,837 | 880,757 | 940,603 | 59,846 | 6.8% |
| 2123 APPRAISAL SERVICES | 147,547 | 159,785 | 160,021 | 114,444 | 119,070 | 4,626 | 4.0% |
| 2134 NURSING SERVICES | 242,629 | 299,733 | 293,696 | 253,941 | 261,712 | 7,771 | 3.1% |
| IMPROVEMENT OF | | | | | | | |
| 2211 INSTRUCTION SERVICES | 496 | 127 | 437 | - | - | - | 0.0% |
| INSTRUCTION & | | | | | | | |
| 2212 CURRICULUM SERVICES | 127,836 | 100,717 | 88,217 | 137,247 | 162,468 | 25,221 | 18.4% |
| INSTRUCTIONAL STAFF | | | | | | | |
| 2213 TRAINING | 132,958 | 342,092 | 284,262 | 341,314 | 740,333 | 399,020 | 116.9% |
| PROFESSIONAL | | | | | | | |
| 2214 DEVELOPMENT | - | 15,885 | 16,202 | - | - | - | 0.0% |
| SCHOOL LIBRARY | | | | | | | |
| 2222 SERVICES | 288,246 | 289,010 | 307,071 | 322,508 | 329,155 | 6,647 | 2.1% |
| OTHER SUPPORT | | | | | | | |
| SERVICES-INSTRUCTIONA | | | | | | | |
| 2291 L | 95,658 | 60,356 | 80,405 | 133,000 | 110,364 | (22,636) | -17.0% |
| 2311 BOARD OF EDUCATION | 175,977 | 224,417 | 196,592 | 237,717 | 276,950 | 39,233 | 16.5% |
| OFFICE OF | | | | | | | |
| 2321 SUPERINTENDENT | 368,327 | 363,659 | 747,357 | 417,011 | 430,304 | 13,293 | 3.2% |
| 2325 OFFICE OF ASST SUPERINT | 185,754 | 205,417 | - | 365,816 | 383,009 | 17,194 | 4.7% |
| ADMINISTRATIVE | | | | | | | |
| 2331 TECHNOLOGY SERVICES | 173,373 | 182,040 | 258,614 | 213,100 | 238,441 | 25,341 | 11.9% |
| 2411 OFFICE OF PRINCIPAL | 1,505,739 | 1,738,555 | 1,631,456 | 1,689,981 | 1,559,648 | (130,334) | -7.7% |
| 2521 FISCAL SERVICES | 223,925 | 168,596 | 251,050 | 506,637 | 431,800 | (74,837) | -14.8% |
| 2523 ACCOUNTS RECEIVABLE | 68,536 | 71,745 | 86,709 | 99,342 | 94,171 | (5,171) | -5.2% |
| 2524 PAYROLL SVCS | 86,068 | 80,221 | 81,204 | 91,529 | 81,685 | (9,845) | -10.8% |
| 2525 ACCOUNTING SVCS | 76,816 | 84,513 | 92,604 | 78,328 | 102,682 | 24,354 | 31.1% |
| 2529 OTHER FISCAL SERVICES | 3,058 | 1,135 | 1,951 | 9,213 | 3,500 | (5,713) | -62.0% |
| OPERATION OF PLANT - | | | | | | | |
| 2541 ADMINISTRATION | 198,169 | 143,423 | 166,652 | 261,068 | 272,494 | 11,426 | 4.4% |
| CARE AND UPKEEP OF | | | | | | | |
| 2542 BUILDINGS | 6,089,509 | 15,222,991 | 2,428,807 | 3,282,521 | 2,808,095 | (474,427) | -14.5% |
| CARE AND UPKEEP OF | | | | | | | |
| 2543 GROUNDS | 326,440 | 444,522 | 856,513 | 444,189 | 498,228 | 54,039 | 12.2% |
| CARE AND UPKEEP OF | | | | | | | |
| 2544 EQUIPMENT | 112,120 | 29,360 | 48,478 | 81,607 | 102,043 | 20,436 | 25.0% |
| VEHICLE SERVICING & | | | | | | | |
| 2545 MAINTENANCE | 9,094 | 21,812 | 15,794 | 9,625 | 12,500 | 2,875 | 29.9% |
| 2546 SECURITY SERVICES | 26,269 | 73,586 | 53,938 | 268,938 | 118,139 | (150,799) | -56.1% |
| CONTRACTED | | | | | | | |
| 2551 TRANSPORTATION | 21,909 | 61,115 | 304,107 | 70,000 | 127,000 | 57,000 | 81.4% |
| DISTRICT OPERATED | | | | | | | |
| 2552 TRANSPORTATION | 261,202 | 401,355 | 374,719 | 419,991 | 468,374 | 48,383 | 11.5% |
| PAYMENT TO DISTRICTS | | | | | | | |
| 2555 FOR TRANSPORTATION | 3,734 | 3,273 | 14,657 | 12,500 | 15,000 | 2,500 | 20.0% |
| NON-ALLOWABLE | | | | | | | |
| 2558 TRANSPORTATION | 7,001 | 88,430 | 26,163 | 3,022 | - | (3,022) | -100.0% |

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-------------------|
| FOOD PREPARATION & 2562 DISPENSING | 409,119 | 590,503 | 793,939 | 720,930 | 830,459 | 109,529 | 15.2% |
| PUBLIC INFORMATION 2633 SERVICES | 214,249 | 245,467 | 219,792 | 240,151 | 260,722 | 20,572 | 8.6% |
| 2639 WEBSITE DEV | - | - | - | - | 7,013 | 7,013 | |
| 2641 STAFF SERVICES | 192,849 | 219,770 | 249,375 | 231,569 | 260,554 | 28,985 | 12.5% |
| NON-INSTRUCTIONAL 2644 STAFF TRAINING | 4,770 | 115,402 | 8,285 | 10,315 | 1,350 | (8,965) | -86.9% |
| DATA PROCESSING 2661 SERVICES | <u>533,252</u> | <u>594,132</u> | <u>601,268</u> | <u>665,345</u> | <u>627,797</u> | <u>(37,548)</u> | -5.6% |
| Subtotal - Support Services | \$ 13,134,923 | \$ 23,546,204 | \$ 11,733,818 | \$ 12,894,986 | \$ 12,954,654 | 59,669 | 0.46% |
| EARLY CHILDHOOD 3511 PROGRAMS | \$ 58,193 | \$ 59,874 | \$ 49,858 | \$ 80,178 | \$ 111,640 | \$ 31,462 | 39.2% |
| EARLY CHILDHOOD 3512 INSTRUCTION | 185,585 | 484,228 | 1,065,431 | 1,127,451 | 1,155,903 | 28,452 | 2.5% |
| HOMELESS-DISADVANTAG 3611 ED SERVICES | - | - | - | 1,300 | 500 | (800) | -61.5% |
| NON-PUBLIC SCHOOL 3711 STUDENT SERVICES | 17,086 | 2,351 | 2,475 | 1,971 | - | (1,971) | -100.0% |
| AFTER SCHOOL 3812 PROGRAMS | 100,365 | 116,525 | 100,292 | 184,343 | 248,751 | 64,408 | 34.9% |
| Subtotal - Community Services | \$ 361,229 | \$ 662,979 | \$ 1,218,056 | \$ 1,395,243 | \$ 1,516,794 | \$ 121,551 | 8.7% |
| ARCHITECTURE & 4031 ENGINEERING SERVICES | 1,037,718 | - | - | - | - | - | 0.0% |
| BUILDING CONSTRUCTION 4051 & IMPROVEMENT | <u>355,059</u> | <u>14,200</u> | <u>9,418,216</u> | <u>6,388,228</u> | = | <u>(6,388,228.38)</u> | -100.0% |
| Subtotal - Construction Services | \$ 1,392,777 | \$ 14,200 | \$ 9,418,216 | \$ 6,388,228 | \$ - | \$ (6,388,228) | -100.0% |
| BUILDING CONSTRUCTION 4051 & IMPROVEMENT | <u>355,059</u> | <u>14,200</u> | <u>9,418,216</u> | <u>6,388,228</u> | = | <u>(6,388,228.38)</u> | -100.0% |
| Subtotal - Construction Services | \$ 1,392,777 | \$ 14,200 | \$ 9,418,216 | \$ 6,388,228 | \$ - | \$ (6,388,228) | -100.0% |
| 5111 PRINCIPAL - BONDS | \$ 5,130,000 | \$ 1,560,784 | \$ 3,140,000 | \$ 5,230,000 | \$ 3,315,000 | \$ (1,915,000) | -36.6% |
| PRINCIPAL - LEASE 5131 PURCHASE | 2,125,000 | - | - | 145,000 | 170,000 | 25,000 | 17.2% |
| 5211 INTEREST - BONDS | 1,350,128 | 2,638,670 | 1,699,311 | 1,618,606 | 1,275,464 | (343,142) | -21.2% |
| INTEREST - LEASE 5231 PURCHASE | 206,816 | - | - | 139,318 | 113,915 | (25,403) | -18.2% |
| 5311 FEES - BONDS | 5,445 | 3,377 | 2,279 | 5,000 | 5,000 | - | 0.0% |
| 5331 FEES - LEASE PURCHASE | <u>2,783</u> | = | <u>44,695</u> | = | = | = | 0.0% |
| Subtotal - Long & Short Term Debt | \$ 8,820,171 | \$ 4,202,830 | \$ 4,886,285 | \$ 7,137,924 | \$ 4,879,379 | (2,258,545) | -31.6% |
| TOTAL | \$ 35,456,458 | \$ 40,707,151 | \$ 39,705,927 | \$ 40,969,659 | \$ 33,639,941 | (7,329,718) | -17.9% |

GENERAL FUND

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|-------------------|
| 1111 ELEMENTARY | \$ 788,299 | \$ 641,405 | \$ 514,924 | \$ 576,884 | \$ 587,579 | \$ 10,696 | 1.9% |
| 1131 MIDDLE SCHOOL | 154,568 | 157,554 | 326,109 | 305,338 | 276,937 | (28,401) | -9.3% |
| 1151 HIGH SCHOOL | 268,251 | 285,541 | 339,241 | 313,787 | 375,625 | 61,838 | 19.7% |
| 1191 SUMMER SCHOOL | 77,285 | 11,002 | 22,032 | 115,990 | 129,324 | 13,334 | 11.5% |
| 1193 ALTERNATIVE EDUCATION | 10,345 | 6,872 | 7,275 | 23,019 | 19,750 | (3,269) | -14.2% |
| 1195 VIRTUAL INSTRUCTION | 70,000 | 172,778 | - | - | - | - | 0.0% |
| 1211 GIFTED AND TALENTED SPECIAL INSTRUCTION | 3,553 | 2,365 | 3,995 | 1,317 | 8,467 | 7,150 | 543.1% |
| 1221 AND RELATED SERVICES SUPPLEMENTAL | - | 3,139 | 5,929 | - | - | - | 0.0% |
| 1251 INSTRUCTION INSTITUTIONS FOR | 121,119 | 99,762 | 83,958 | - | 41,447 | 41,447 | |
| 1254 NEGLECTED STUDENTS ENGLISH-SECOND | 11,579 | 27,627 | 21,769 | 27,111 | 20,000 | (7,111) | -26.2% |
| 1271 LANGUAGE | - | 1,403 | 190 | - | 80 | 80 | |
| 1411 STUDENT ACTIVITIES SCHOOL-SPONSORED | 75,061 | 135,894 | 118,521 | 4,895 | - | (4,895) | -100.0% |
| 1421 ATHLETICS TUITION TO OTHER | 36,968 | 78,130 | 102,568 | 123,497 | 116,366 | (7,131) | -5.8% |
| 1911 DISTRICTS | <u>914</u> | <u>21,976</u> | <u>29,854</u> | <u>4,080</u> | <u>16,000</u> | <u>11,920</u> | 292.2% |
| Subtotal - Instruction | \$ 1,617,941 | \$ 1,645,449 | \$ 1,576,366 | \$ 1,495,916 | \$ 1,591,576 | \$ 95,659 | 6.4% |

| | | 2021 | 2022 | 2023 | 2024 | 2025 | Increase/ | Percent |
|------|-------------------------|-----------|------------|------------|------------|------------|------------|---------|
| | | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 2113 | SOCIAL WORK SERVICES | \$ 53,297 | \$ 127,782 | \$ 126,415 | \$ 161,659 | \$ 160,607 | \$ (1,052) | -0.7% |
| | PUPIL ACCOUNTING | | | | | | | |
| 2114 | SERVICES | 79,807 | 79,160 | 103,207 | 117,646 | 116,358 | (1,288) | -1.1% |
| 2122 | COUNSELING SERVICES | 137,231 | 143,152 | 148,617 | 169,612 | 172,706 | 3,093 | 1.8% |
| 2123 | APPRAISAL SERVICES | 47,053 | 56,194 | 53,104 | 2,296 | 2,850 | 554 | 24.1% |
| 2134 | NURSING SERVICES | 242,629 | 298,961 | 293,696 | 253,941 | 259,137 | 5,196 | 2.0% |
| | IMPROVEMENT OF | | | | | | | |
| 2211 | INSTRUCTION SERVICES | 496 | 127 | 437 | 0 | - | 0 | 0.0% |
| | INSTRUCTION & | | | | | | | |
| 2212 | CURRICULUM SERVICES | 45,112 | 57,350 | 20,000 | 2,631 | 6,750 | 4,119 | 156.6% |
| | INSTRUCTIONAL STAFF | | | | | | | |
| 2213 | TRAINING | 119,358 | 337,691 | 274,999 | 238,962 | 679,298 | 440,336 | 184.3% |
| | PROFESSIONAL | | | | | | | |
| 2214 | DEVELOPMENT | - | 13,342 | 16,202 | - | - | - | 0.0% |
| | SCHOOL LIBRARY | | | | | | | |
| 2222 | SERVICES | 26,016 | 22,246 | 28,072 | 33,852 | 28,150 | (5,702) | -16.8% |
| 2311 | BOARD OF EDUCATION | 175,977 | 224,417 | 196,592 | 237,717 | 243,895 | 6,178 | 2.6% |
| | OFFICE OF | | | | | | | |
| 2321 | SUPERINTENDENT | 118,072 | 126,842 | 141,875 | 164,137 | 163,735 | (402) | -0.2% |
| 2325 | OFFICE OF ASST SUPERINT | 2,237 | 1,503 | 0 | 6,079 | 11,000 | 4,921 | 80.9% |
| | ADMINISTRATIVE | | | | | | | |
| 2331 | TECHNOLOGY SERVICES | 95,410 | 99,001 | 92,946 | 102,546 | 123,862 | 21,316 | 20.8% |
| 2411 | OFFICE OF PRINCIPAL | 332,754 | 358,362 | 428,406 | 463,955 | 432,163 | (31,792) | -6.9% |
| 2521 | FISCAL SERVICES | 143,572 | 85,556 | 147,524 | 328,499 | 246,295 | (82,204) | -25.0% |
| 2523 | ACCOUNTS RECEIVABLE | 68,536 | 71,745 | 86,709 | 99,342 | 94,171 | (5,171) | -5.2% |
| 2524 | PAYROLL SVCS | 86,068 | 80,221 | 81,204 | 91,529 | 81,685 | (9,845) | -10.8% |
| 2525 | ACCOUNTING SVCS | 76,816 | 84,513 | 92,604 | 78,328 | 102,682 | 24,354 | 31.1% |
| 2529 | OTHER FISCAL SERVICES | 3,058 | 1,135 | 1,951 | 6,812 | 3,500 | (3,312) | -48.6% |
| | OPERATION OF PLANT - | | | | | | | |
| 2541 | ADMINISTRATION | 198,169 | 143,423 | 166,652 | 261,068 | 272,494 | 11,426 | 4.4% |
| | CARE AND UPKEEP OF | | | | | | | |
| 2542 | BUILDINGS | 1,923,038 | 1,950,664 | 2,309,232 | 2,823,627 | 2,707,076 | (116,551) | -4.1% |
| | CARE AND UPKEEP OF | | | | | | | |
| 2543 | GROUNDS | 302,811 | 313,695 | 292,060 | 439,189 | 493,228 | 54,039 | 12.3% |
| | CARE AND UPKEEP OF | | | | | | | |
| 2544 | EQUIPMENT | 77,628 | 29,360 | 41,295 | 58,371 | 36,043 | (22,328) | -38.3% |
| | VEHICLE SERVICING & | | | | | | | |
| 2545 | MAINTENANCE | 8,894 | 21,812 | 15,794 | 9,625 | 12,500 | 2,875 | 29.9% |
| 2546 | SECURITY SERVICES | 26,269 | 73,586 | 51,613 | 121,144 | 118,139 | (3,005) | -2.5% |
| | CONTRACTED | | | | | | | |
| 2551 | TRANSPORTATION | 21,909 | 61,115 | 304,107 | 70,000 | 127,000 | 57,000 | 81.4% |
| | DISTRICT OPERATED | | | | | | | |
| 2552 | TRANSPORTATION | 261,202 | 401,355 | 374,219 | 419,991 | 468,374 | 48,383 | 11.5% |
| | PAYMENT TO DISTRICTS | | | | | | | |
| 2555 | FOR TRANSPORTATION | 3,734 | 3,273 | 14,657 | 12,500 | 15,000 | 2,500 | 20.0% |
| | NON-ALLOWABLE | | | | | | | |
| 2558 | TRANSPORTATION | 7,001 | 88,430 | 5,350 | 3,022 | - | (3,022) | -100.0% |
| | FOOD SERVICE - | | | | | | | |
| 2561 | ADMINISTRATION | 73,112 | 62,920 | - | - | - | - | 0.0% |
| | FOOD PREPARATION & | | | | | | | |
| 2562 | DISPENSING | 402,527 | 586,687 | 793,939 | 720,930 | 830,459 | 109,529 | 15.2% |
| | PUBLIC INFORMATION | | | | | | | |
| 2633 | SERVICES | 214,249 | 245,467 | 216,247 | 240,151 | 260,722 | 20,572 | 8.6% |

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|--|----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|--------------------------|-------------------|
| 2639 WEBSITE DEV | - | - | - | - | 7,013 | 7,013 | |
| 2641 STAFF SERVICES NON-INSTRUCTIONAL | 192,849 | 219,770 | 249,375 | 231,569 | 260,554 | 28,985 | 12.5% |
| 2644 STAFF TRAINING DATA PROCESSING | 4,770 | 115,402 | 8,285 | 10,315 | 1,350 | (8,965) | -86.9% |
| 2661 SERVICES | <u>492,958</u> | <u>564,128</u> | <u>590,934</u> | <u>604,028</u> | <u>571,979</u> | <u>(32,049)</u> | -5.3% |
| Subtotal - Support Services | \$ 6,064,617 | \$ 7,152,409 | \$ 7,770,344 | \$ 8,587,099 | \$ 9,112,800 | \$ 525,701 | 6.1% |
| EARLY CHILDHOOD | | | | | | | |
| 3511 PROGRAMS | \$ 58,193 | \$ 59,874 | \$ 30,858 | \$ 45,305 | \$ 52,113 | \$ 6,808 | 15.0% |
| EARLY CHILDHOOD | | | | | | | |
| 3512 INSTRUCTION HOMELESS-DISADVANTAG | 60,446 | 184,996 | 354,772 | 391,410 | 451,379 | 59,969 | 15.3% |
| 3611 ED SERVICES NON-PUBLIC SCHOOL | - | - | - | 1,300 | 500 | (800) | -61.5% |
| 3711 STUDENT SERVICES | 17,086 | 2,351 | \$2,475.44 | 1,971 | - | (1,971) | -100.0% |
| 3812 AFTER SCHOOL PROGRAMS | 100,365 | 106,321 | \$100,292 | 184,343 | 248,751 | 64,408 | 34.9% |
| 3912 PARENT INVOLVEMENT | = | = | = | 0 | = | 0 | 0.0% |
| Subtotal - Community Services | \$ 236,090 | \$ 353,542 | \$ 488,398 | \$ 624,329 | \$ 752,743 | \$ 128,415 | 20.6% |
| TOTAL | <u>\$ 7,918,649</u> | <u>\$ 9,151,400</u> | <u>\$ 9,835,109</u> | <u>\$ 10,707,344</u> | <u>\$ 11,457,119</u> | <u>\$ 749,775</u> | 7.0% |

TEACHERS FUND

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-------------------|
| 1111 ELEMENTARY | \$ 4,831,981 | \$ 4,881,662 | \$ 4,756,821 | \$ 5,174,449 | \$ 5,637,091 | \$ 462,642 | 8.9% |
| 1131 MIDDLE SCHOOL | 1,164,085 | 1,183,346 | 1,315,885 | 1,397,677 | 1,604,304 | 206,627 | 14.8% |
| 1151 HIGH SCHOOL | 2,341,375 | 2,437,814 | 2,562,940 | 2,638,797 | 2,872,204 | 233,407 | 8.8% |
| 1191 SUMMER SCHOOL | 39,351 | 48,576 | 54,281 | 618 | 173,389 | 172,771 | 27940.6% |
| 1193 ALTERNATIVE EDUCATION | 460,536 | 492,860 | 511,616 | 561,092 | 590,688 | 29,596 | 5.3% |
| 1211 GIFTED AND TALENTED SPECIAL INSTRUCTION AND | 207,229 | 253,537 | 284,317 | 307,428 | 266,471 | (40,957) | -13.3% |
| 1221 RELATED SERVICES SUPPLEMENTAL | - | 2,845 | 2,079 | 4,855 | - | (4,855) | -100.0% |
| 1251 INSTRUCTION ENGLISH-SECOND | 607,081 | 780,411 | 666,378 | 791,917 | 810,307 | 18,390 | 2.3% |
| 1271 LANGUAGE | 135,324 | 142,450 | 119,550 | 132,558 | 140,882 | 8,324 | 6.3% |
| 1321 BUSINESS EDUCATION TECHNOLOGY AND | 103,698 | 108,125 | 111,548 | 128,400 | 126,148 | (2,252) | -1.8% |
| 1371 ENGINEERING EDUCATION | - | 68,805 | 70,484 | 77,457 | 73,832 | | |
| 1411 STUDENT ACTIVITIES SCHOOL-SPONSORED | 38,777 | 42,056 | 64,888 | 109,181 | 108,858 | (323) | -0.3% |
| 1421 ATHLETICS TUITION TO OTHER | 123,256 | 123,009 | 136,112 | 132,527 | 168,000 | 35,473 | 26.8% |
| 1911 DISTRICTS TUITION FOR SPECIAL | - | - | - | - | 10,000 | 10,000 | |
| 1931 EDUCATION | <u>14,884</u> | <u>19,220</u> | <u>60,630</u> | <u>25,000</u> | <u>43,000</u> | <u>18,000</u> | 72.0% |
| Subtotal - Instruction | \$ 10,067,576 | \$ 10,584,717 | \$ 10,717,529 | \$ 11,481,957 | \$ 12,625,175 | \$ 1,143,217 | 10.0% |
| 2122 COUNSELING SERVICES | \$ 478,851 | \$ 488,025 | \$ 613,220 | \$ 711,145 | \$ 767,898 | 56,753 | 8.0% |
| 2123 APPRAISAL SERVICES INSTRUCTION & | 100,494 | 103,591 | 106,917 | 112,148 | 116,220 | 4,072 | 3.6% |
| 2212 CURRICULUM SERVICES INSTRUCTIONAL STAFF | 82,724 | 43,367 | 68,217 | 134,616 | 155,718 | 21,102 | 15.7% |
| 2213 TRAINING | 13,600 | 4,401 | 9,263 | 102,351 | 61,035 | (41,316) | -40.4% |
| 2222 SCHOOL LIBRARY SERVICES OTHER SUPPORT | 262,230 | 266,764 | 278,999 | 288,656 | 298,705 | 10,049 | 3.5% |
| 2291 SERVICES-INSTRUCTIONAL OFFICE OF | 95,658 | 60,356 | 73,555 | 133,000 | 110,364 | (22,636) | -17.0% |
| 2321 SUPERINTENDENT | 250,255 | 236,817 | 605,482 | 252,874 | 266,569 | 13,695 | 5.4% |
| 2325 OFFICE OF ASST SUPERINT | 183,517 | 203,914 | 0 | 359,736 | 372,009 | 12,273 | 3.4% |
| 2331 #N/A | 77,963 | 83,039 | 165,668 | 110,554 | 114,579 | 4,025 | 3.6% |
| 2411 OFFICE OF PRINCIPAL | 1,172,984 | 1,380,193 | 1,203,050 | 1,226,026 | 1,127,485 | (98,541) | -8.0% |
| 2521 FISCAL SERVICES CARE AND UPKEEP OF | 80,353 | 83,040 | 103,526 | 178,138 | 185,505 | 7,367 | 4.1% |
| 2542 BUILDINGS | = | <u>1,686</u> | = | = | = | = | 0.0% |
| Subtotal - Support Services | \$ 2,798,628 | \$ 2,957,736 | \$ 3,227,897 | \$ 3,609,244 | \$ 3,576,087 | \$ (33,157) | -0.9% |

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|--------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------|-------------------|
| EARLY CHILDHOOD | | | | | | | |
| 3512 INSTRUCTION | 125,139 | 299,233 | 710,658 | 736,041 | 704,523 | (31,518) | -4.28% |
| Subtotal - Community Services | \$ 125,139 | \$ 299,233 | \$ 710,658 | \$ 736,041 | \$ 704,523 | \$ (31,518) | -4.3% |
| TOTAL | <u>\$ 12,991,344</u> | <u>\$ 13,841,685</u> | <u>\$ 14,656,085</u> | <u>\$ 15,827,242</u> | <u>\$ 16,905,785</u> | <u>\$ 1,078,543</u> | 6.8% |

| DEBT SERVICE FUND | | 2021 | 2022 | 2023 | 2024 | 2025 | Increase/ (Decrease) | Percent Change |
|--|-------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|-------------------|
| | | Actuals | Actuals | Actuals | Budget | Budget | | |
| 5111 | PRINCIPAL - BONDS | \$ 5,130,000 | \$ 1,560,784 | \$ 3,140,000 | \$ 5,230,000 | \$ 3,315,000 | \$ (1,915,000) | -36.6% |
| 5211 | INTEREST - BONDS | 1,350,128 | 2,638,670 | 1,699,311 | 1,618,606 | 1,275,464 | (343,142) | -21.2% |
| 5311 | FEES - BONDS | <u>5,445</u> | <u>3,377</u> | <u>2,279</u> | <u>5,000</u> | <u>5,000</u> | = | 0.0% |
| Subtotal - Long & Short Term Debt | | \$ 6,485,573 | \$ 4,202,830 | \$ 4,841,590 | \$ 6,853,606 | \$ 4,595,464 | \$ (2,258,142) | -32.9% |
| TOTAL | | <u>\$ 6,485,573</u> | <u>\$ 4,202,830</u> | <u>\$ 4,841,590</u> | <u>\$ 6,853,606</u> | <u>\$ 4,595,464</u> | <u>\$ (2,258,142)</u> | -32.9% |

CAPITAL PROJECTS FUND

| | | | | | | | | |
|------------------------------------|-------------------------|---------------------|----------------------|-------------------|-------------------|-------------------|---------------------|---------------|
| 1111 | ELEMENTARY | \$ 61,839 | \$ 3,976 | \$ 76,947 | \$ 3,190 | \$ 32,182 | \$ 28,992 | 908.8% |
| 1131 | MIDDLE SCHOOL | - | 29,937 | 18,243 | 25,260 | - | (25,260) | -100.0% |
| 1151 | HIGH SCHOOL | = | <u>387</u> | <u>24,310</u> | <u>119,633</u> | <u>24,017</u> | <u>(95,616)</u> | -79.9% |
| TECHNOLOGY & | | | | | | | | |
| 1371 | ENGINEERING EDUCATION | - | - | 27,700 | - | - | - | 0.0% |
| SCHOOL-SPONSORED | | | | | | | | |
| 1421 | ATHLETICS | = | <u>1,307</u> | = | <u>13,816</u> | <u>3,165</u> | <u>(10,651)</u> | -77.1% |
| Subtotal - Instruction | | \$ 61,839 | \$ 35,607 | \$ 147,200 | \$ 161,899 | \$ 59,364 | \$ (102,535) | -63.3% |
| 2134 | NURSING SERVICES | - | 772 | - | - | 2,575 | 2,575 | |
| 2325 | OFFICE OF ASST SUPERINT | - | - | - | - | - | - | 0.0% |
| CARE AND UPKEEP OF | | | | | | | | |
| 2542 | BUILDINGS | 4,166,471 | 13,270,640 | 119,575 | 458,894 | 101,019 | (357,875) | -78.0% |
| CARE AND UPKEEP OF | | | | | | | | |
| 2543 | GROUPS | 23,629 | 130,827 | 564,452 | 5,000 | 5,000 | - | 0.0% |
| CARE AND UPKEEP OF | | | | | | | | |
| 2544 | EQUIPMENT | 34,492 | - | 7,183 | 23,236 | 66,000 | 42,764 | 184.0% |
| VEHICLE SERVICING & | | | | | | | | |
| 2545 | MAINTENANCE | 200 | - | - | - | - | - | 0.0% |
| DISTRICT OPERATED | | | | | | | | |
| 2552 | TRANSPORTATION | - | - | 500 | - | - | - | 0.0% |
| FOOD PREPARATION & | | | | | | | | |
| 2562 | DISPENSING | 6,592 | 3,815 | - | - | - | - | 0.0% |
| PUBLIC INFORMATION | | | | | | | | |
| 2633 | SERVICES | - | - | 3,545 | - | - | - | 0.0% |
| DATA PROCESSING | | | | | | | | |
| 2661 | SERVICES | <u>40,294</u> | <u>30,004</u> | <u>10,333</u> | <u>61,317</u> | <u>55,818</u> | <u>(5,499)</u> | -9.0% |
| Subtotal - Support Services | | \$ 4,271,678 | \$ 13,436,059 | \$ 705,589 | \$ 548,447 | \$ 230,412 | \$ (318,035) | -58.0% |

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|--|---------------------|----------------------|----------------------|---------------------|-------------------|-------------------------|-------------------|
| ARCHITECTURE & | | | | | | | |
| 4031 ENGINEERING SERVICES | 1,037,718 | - | - | - | - | - | 0.0% |
| BUILDING CONSTRUCTION | | | | | | | |
| 4051 & IMPROVEMENT | 355,059 | 14,200 | 9,418,216 | 6,388,228 | - | (6,388,228) | -100.0% |
| Subtotal - Construction Services | <u>\$ 1,392,777</u> | <u>\$ 14,200</u> | <u>\$ 9,418,216</u> | <u>\$ 6,388,228</u> | <u>\$ -</u> | <u>\$ (6,388,228)</u> | -100.0% |
| PRINCIPAL - LEASE | | | | | | | |
| 5131 PURCHASE | 2,125,000 | 0 | - | 145,000 | 170,000 | 25,000 | 17.2% |
| INTEREST - LEASE | | | | | | | |
| 5231 PURCHASE | 206,816 | 0 | - | 139,318 | 113,915 | (25,403) | -18.2% |
| 5331 FEES - LEASE PURCHASE | 2,783 | 0 | 44,695 | - | - | - | 0.0% |
| Subtotal - Long & Short Term Debt | <u>\$ 2,334,599</u> | <u>\$ -</u> | <u>\$ 44,695</u> | <u>\$ 284,318</u> | <u>\$ 283,915</u> | <u>\$ (403)</u> | -0.1% |
| TOTAL | <u>\$ 8,060,893</u> | <u>\$ 13,485,866</u> | <u>\$ 10,315,700</u> | <u>\$ 7,382,892</u> | <u>\$ 579,191</u> | <u>\$ (6,803,702)</u> | -92.2% |

EXPENDITURES BY OBJECT

| ALL FUNDS | | 2021 | 2022 | 2023 | 2024 | 2025 | Increase/ (Decrease) | Percent Change |
|-----------|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|-------------------|
| | | Actuals | Actuals | Actuals | Budget | Budget | | |
| 6111 | CERTIFIED SALARIES | \$ 7,966,283 | \$ 8,248,126 | \$ 8,577,329 | \$ 9,379,939 | \$ 10,047,965 | \$ 668,025 | 7% |
| 6112 | ADMINISTRATORS SALARIES PART-TIME CERTIFICATED | 1,522,650 | 1,686,867 | 1,928,862 | 2,107,719 | 2,012,299 | (95,420) | -5% |
| 6122 | SALARIES | 33,134 | 61,761 | 79,813 | 99,668 | 120,075 | 20,407 | 20% |
| 6131 | SUPPLEMENTAL PAY | 416,465 | 537,397 | 454,342 | 568,709 | 720,222 | 151,513 | 27% |
| 6141 | SICK LEAVE/SEVERANCE PAY | - | 12,639 | 65,907 | 6,428 | - | (6,428) | -100% |
| 6151 | CLASSIFIED SALARIES INSTRUCTIONAL AIDE | 2,592,680 | 2,835,266 | 2,842,096 | 3,348,437 | 3,546,257 | 197,820 | 6% |
| 6152 | SALARIES CLASSIFIED SALARIES - | 260,313 | 280,036 | 236,959 | 233,006 | 315,293 | 82,287 | 35% |
| 6161 | PART-TIME | 201,554 | 184,566 | 148,649 | 220,402 | 298,156 | 77,754 | 35% |
| 6171 | CLASSIFIED SEVERANCE PAY | 19,851 | 327 | 18,515 | - | - | - | 0% |
| 6181 | OVERTIME PAY | <u>41,490</u> | <u>140,663</u> | <u>147,499</u> | <u>104,822</u> | <u>103,803</u> | <u>(1,019)</u> | -1% |
| | Subtotal - Salaries | 13,054,420 | 13,987,648 | 14,499,970 | 16,069,129 | 17,164,069 | 1,094,940 | 7% |
| 6211 | TEACHER RETIREMENT | 1,603,682 | 1,702,785 | 1,788,615 | 2,005,648 | 2,197,473 | 191,825 | 10% |
| 6221 | NON-TEACHER RETIREMENT | 244,467 | 270,977 | 271,969 | 333,631 | 368,841 | 35,210 | 11% |
| 6231 | OASDI/FICA | 188,895 | 206,849 | 207,580 | 296,548 | 265,382 | (31,166) | -11% |
| 6232 | MEDICARE | 181,505 | 195,833 | 202,914 | 232,210 | 249,095 | 16,885 | 7% |
| 6241 | EMPLOYEE INSURANCE WORKERS' COMPENSATION | 1,743,984 | 1,839,018 | 1,964,627 | 2,232,557 | 2,498,501 | 265,944 | 12% |
| 6261 | INSURANCE UNEMPLOYMENT | 87,559 | 61,935 | 105,787 | 145,932 | 125,000 | (20,932) | -14% |
| 6271 | COMPENSATION | <u>15,558</u> | <u>1,257</u> | = | <u>1,166</u> | = | <u>(1,166)</u> | -100% |
| | Subtotal - Benefits | \$ 4,065,650 | \$ 4,278,654 | \$ 4,541,493 | \$ 5,247,692 | \$ 5,704,292 | 456,600 | 9% |

ALL FUNDS

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|--|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|-------------------|
| 6311 INSTRUCTIONAL SERVICES PROGRAM IMPROVEMENT | \$ 106,785 | \$ 511,432 | \$ 594,232 | \$ 393,460 | \$ 518,325 | \$ 124,865 | 32% |
| 6312 SERVICES | 28,545 | 25,643 | 107,817 | 93,240 | 245,850 | 152,610 | 164% |
| 6313 PUPIL SERVICES | 1,753 | 3,623 | 6,790 | 11,772 | 15,000 | 3,228 | 27% |
| 6314 STAFF SERVICES | 1,028 | 3,184 | 3,001 | 6,050 | - | (6,050) | -100% |
| 6315 AUDIT SERVICES | 15,652 | 16,500 | 26,500 | 24,000 | 20,000 | (4,000) | -17% |
| 6316 WEBSITE MAINT | 3,145 | 1,056 | 984 | 5,000 | 27,213 | 22,213 | 444% |
| 6317 LEGAL SERVICES | 14,631 | 16,705 | 18,905 | 50,985 | 45,000 | (5,985) | -12% |
| 6318 ELECTION SERVICES OTHER PROFESSIONAL | 10,064 | 5,744 | 5 | 8,373 | 15,400 | 7,027 | 84% |
| 6319 SERVICES | 449,589 | 559,922 | 421,473 | 336,934 | 428,461 | 91,527 | 27% |
| 6323 SUBSTITUTE SERVICES | 260,809 | - | - | - | - | - | 0% |
| 6331 CLEANING SERVICES | 3,354 | - | 4,756 | 11,930 | 5,000 | (6,930) | -58% |
| 6332 REPAIRS & MAINTENANCE | 180,183 | 222,899 | 245,574 | 375,971 | 219,559 | (156,412) | -42% |
| 6333 RENTAL - LAND & BUILDING | 30,027 | 81,250 | 74,854 | 69,322 | 85,000 | 15,678 | 23% |
| 6334 RENTAL - EQUIPMENT | 68,174 | 168,327 | 158,812 | 159,314 | 137,132 | (22,183) | -14% |
| 6335 WATER & SEWER | 65,274 | 58,929 | 87,284 | 82,500 | 91,250 | 8,750 | 11% |
| 6336 TRASH REMOVAL TECHNOLOGY REPAIRS & | 20,519 | 30,995 | 45,809 | 36,000 | 44,000 | 8,000 | 22% |
| 6337 MAINTENANCE CONTRACTED PUPIL | 46,501 | 53,379 | 73,608 | 75,642 | 49,700 | (25,942) | -34% |
| 6341 TRANSPORTATION OTHER NON ROUTE | 19,944 | 102,989 | 323,514 | 85,522 | 92,500 | 6,978 | 8% |
| 6342 TRANSPORTATION | 5,699 | 49,421 | 600 | - | 49,500 | 49,500 | |
| 6343 TRAVEL | 621 | 29,916 | 77,335 | 93,738 | 187,944 | 94,205 | 100% |
| 6351 PROPERTY INSURANCE | 94,133 | 107,694 | 101,171 | 136,164 | 145,000 | 8,836 | 6% |
| 6352 LIABILITY INSURANCE | 85,468 | 98,688 | 111,732 | 125,628 | 119,000 | (6,628) | -5% |
| 6353 FIDELITY BOND PREMIUMS | 80 | 90 | 90 | 100 | 110 | 10 | 10% |
| 6359 JUDGEMENTS & SETTLEMENTS | - | 194 | 10 | 15,028 | 500 | (14,528) | -97% |
| 6361 COMMUNICATION | 108,291 | 131,928 | 151,964 | 135,765 | 80,450 | (55,315) | -41% |
| 6362 ADVERTISING | - | 9,286 | 256 | 1,014 | 1,500 | 486 | 48% |

| ALL FUNDS | | 2021 | 2022 | 2023 | 2024 | 2025 | Increase/ | Percent |
|-----------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|-----------|
| | | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 6363 | PRINTING AND BINDING | 599 | 2,453 | 3,200 | 6,097 | 19,500 | 13,403 | 220% |
| 6364 | COMM(POSTAGE,PHONE,IN TERNET) | - | - | - | - | - | - | 0% |
| 6371 | DUES AND MEMBERSHIPS | 34,298 | 34,490 | 63,787 | 58,706 | 52,104 | (6,602) | -11% |
| 6372 | ATH LEAGUE FEES | 250 | - | - | - | - | - | 0% |
| 6373 | ATH STATE PLAYOFF FEE | 127 | - | - | - | - | - | 0% |
| 6374 | ATH TOURNAMENT FEES | 6,584 | - | - | - | - | - | 0% |
| 6391 | OTHER PURCHASED SERVICES | 49,840 | 128,060 | 757,875 | 875,054 | 860,794 | (14,260) | -2% |
| 6392 | CONTINGENCY PURC SERVICE | - | - | - | - | - | - | 0% |
| 6393 | CONTRACTED LABOR SERVICES | 284 | 1,420 | - | - | - | - | 0% |
| 6398 | OTHER EXPENSES | <u>40,238</u> | <u>73,842</u> | <u>186,223</u> | <u>241,748</u> | <u>216,652</u> | <u>(25,096)</u> | -10% |
| | Subtotal - Purchased Services | \$ 1,752,488 | \$ 2,530,060 | \$ 3,648,161 | \$ 3,515,057 | \$ 3,772,444 | 257,386 | 7% |
| 6411 | SUPPLIES | 1,141,854 | 845,421 | 728,506 | 850,012 | 806,590 | \$ (43,422) | -5% |
| 6412 | TECHNOLOGY RELATED SUPPLIES | 353,912 | 612,440 | 654,140 | 529,530 | 675,953 | 146,423 | 28% |
| 6413 | CURRICULUM SUPPLIES | - | - | - | - | - | - | 0% |
| 6417 | UNIFORMS | - | - | - | - | - | - | 0% |
| 6431 | TEXTBOOKS | 104,719 | 55,022 | 53,257 | 19,074 | 9,000 | (10,074) | -53% |
| 6441 | LIBRARY BOOKS | 20,703 | 17,938 | 21,057 | 22,949 | 18,800 | (4,149) | -18% |
| 6451 | PERIODICALS & RESOURCE MATERIALS | 4,599 | 4,158 | 4,736 | 6,492 | 6,050 | (442) | -7% |
| 6471 | FOOD SUPPLIES | 111,304 | 295,028 | 9,438 | 1,469 | 1,500 | 31 | 2% |
| 6481 | ELECTRIC | 301,575 | 285,116 | 394,394 | 401,653 | 397,000 | (4,653) | -1% |
| 6482 | NATURAL GAS | 61,272 | 66,123 | 95,358 | 102,512 | 71,200 | (31,312) | -31% |
| 6486 | GASOLINE/DIESEL | 12,249 | 33,134 | 30,990 | 28,359 | 28,000 | (359) | -1% |
| 6491 | OTHER SUPPLIES & MATERIALS | <u>553</u> | <u>6,690</u> | <u>435</u> | <u>8,248</u> | - | <u>(8,248)</u> | -100% |
| | Subtotal - Supplies | \$ 2,112,740 | \$ 2,221,070 | \$ 1,992,310 | \$ 1,970,299 | \$ 2,014,094 | \$ 43,795 | 2% |

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|-------------------|
| 6521 BUILDINGS IMPROVEMENTS OTHER | 5,489,788 | 13,173,555 | 9,418,216 | 6,718,228 | - | (6,718,228) | -100% |
| 6531 THAN BLDG | 21,200 | 239,716 | - | 75,000 | - | (75,000) | -100% |
| 6541 REGULAR EQUIPMENT INSTRUCTIONAL | 134,173 | 251,983 | 697,080 | 318,740 | 210,814 | (107,926) | -34% |
| 6542 EQUIPMENT TECHNOLOGY | - | - | 4,555 | 15,810 | 10,692 | (5,118) | -32% |
| 6543 EQUIPMENT | 102,133 | 60,328 | 152,978 | 193,590 | 109,125 | (84,465) | -44% |
| 6551 VEHICLES | 200 | - | 21,313 | - | - | - | 0% |
| Subtotal - Capital Outlay | <u>\$ 5,747,494</u> | <u>\$ 13,725,582</u> | <u>\$ 10,294,143</u> | <u>\$ 7,321,369</u> | <u>\$ 330,631</u> | <u>\$ (6,990,738)</u> | -95% |
| 6611 PRINCIPAL - BONDS PRINCIPAL - LEASE | 5,130,000 | 1,560,784 | 3,140,000 | 5,230,000 | 3,315,000 | (1,915,000) | -37% |
| 6613 PURCHASE | 2,125,000 | - | - | 145,000 | 170,000 | 25,000 | 17% |
| 6621 INTEREST - BONDS INTEREST - LEASE | 1,350,128 | 2,638,670 | 1,699,311 | 1,618,606 | 1,275,464 | (343,142) | -21% |
| 6623 PURCHASE | 206,816 | - | - | 139,318 | 113,915 | (25,403) | -18% |
| 6631 FEES - BONDS | 5,445 | 3,377 | 2,279 | 5,000 | 5,000 | - | 0% |
| 6633 FEES - LEASE PURCHASE | <u>2,783</u> | = | <u>44,695</u> | = | = | = | 0% |
| Subtotal - Short & Long Term Debt | \$ 8,820,171 | \$ 4,202,830 | \$ 4,886,285 | \$ 7,137,924 | \$ 4,879,379 | \$ (2,258,545) | -32% |
| TOTAL | <u>\$ 35,552,963</u> | <u>\$ 40,945,845</u> | <u>\$ 39,862,362</u> | <u>\$ 41,261,470</u> | <u>\$ 33,864,908</u> | <u>-\$7,396,562</u> | -18% |

GENERAL FUND

| | 2021 | 2022 | 2023 | 2024 | 2025 | Increase/ (Decrease) | Percent Change | |
|----------------|---------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|-------------------|--------------|
| | Actuals | Actuals | Actuals | Budget | Budget | | | |
| ADMINISTRATORS | | | | | | | | |
| 6112 | SALARIES | 18,342 | - | 64,549 | 142,529 | 146,805 | 4,276 | 3% |
| 6131 | SUPPLEMENTAL PAY | 19,232 | 196,449 | 22,367 | 30,037 | 8,841 | (21,196) | -71% |
| 6141 | SICK LEAVE/SEVERANCE PAY | - | - | - | - | - | - | 0% |
| 6151 | CLASSIFIED SALARIES | 2,592,680 | 2,835,266 | 2,842,096 | 3,348,437 | 3,546,257 | 197,820 | 6% |
| 6152 | INSTRUCTIONAL AIDE SALARIES | 260,313 | 280,036 | 236,959 | 233,006 | 315,293 | 82,287 | 35% |
| 6161 | CLASSIFIED SALARIES - PART-TIME | 201,554 | 184,566 | 148,649 | 220,402 | 298,156 | 77,754 | 35% |
| 6171 | CLASSIFIED SEVERANCE PAY | 2,897 | 55 | 16,940 | - | - | - | 0% |
| 6181 | OVERTIME PAY | <u>41,490</u> | <u>140,663</u> | <u>147,499</u> | <u>104,822</u> | <u>103,803</u> | <u>(1,019)</u> | <u>-1%</u> |
| | Subtotal - Salaries | \$ 3,136,508 | \$ 3,637,035 | \$ 3,479,059 | \$ 4,079,232 | \$ 4,419,154 | \$ 339,922 | 8% |
| 6211 | TEACHER RETIREMENT NON-TEACHER | 8,954 | 32,333 | 12,479 | 30,347 | 34,192 | 3,845 | 13% |
| 6221 | RETIREMENT | 243,473 | 269,308 | 270,847 | 317,244 | 347,343 | 30,100 | 9% |
| 6231 | OASDI/FICA | 183,957 | 203,284 | 201,900 | 241,217 | 262,527 | 21,310 | 9% |
| 6232 | MEDICARE | 43,401 | 50,800 | 48,607 | 58,474 | 63,645 | 5,171 | 9% |
| 6241 | EMPLOYEE INSURANCE | 585,665 | 605,170 | 609,091 | 734,149 | 870,992 | 136,843 | 19% |
| 6261 | WORKERS' COMPENSATION INSURANCE | 87,559 | 61,935 | 105,787 | 145,932 | 125,000 | (20,932) | -14% |
| 6271 | UNEMPLOYMENT COMPENSATION | <u>15,558</u> | <u>1,257</u> | - | <u>1,166</u> | - | <u>(1,166)</u> | <u>-100%</u> |
| | Subtotal - Benefits | \$ 1,168,567 | \$ 1,224,088 | \$ 1,248,711 | \$ 1,528,530 | \$ 1,703,700 | \$ 175,170 | 11% |
| INSTRUCTIONAL | | | | | | | | |
| 6311 | SERVICES | \$ 91,901 | \$ 64,723 | \$ 77,651 | \$ 68,814 | \$ 129,325 | \$ 60,511 | 88% |
| 6312 | PROGRAM IMPROVEMENT SERVICES | 28,545 | 25,643 | 107,817 | 93,240 | 245,850 | 152,610 | 164% |
| 6313 | PUPIL SERVICES | 1,753 | 3,623 | 6,790 | 11,772 | 15,000 | 3,228 | 27% |
| 6314 | STAFF SERVICES | 1,028 | 3,184 | 3,001 | 6,050 | - | (6,050) | -100% |
| 6315 | AUDIT SERVICES | 15,652 | 16,500 | 26,500 | 24,000 | 20,000 | (4,000) | -17% |
| 6316 | WEBSITE MAINT | 3,145 | 1,056 | 984 | 5,000 | 27,213 | 22,213 | 444% |
| 6317 | LEGAL SERVICES | 14,631 | 16,705 | 18,905 | 50,985 | 45,000 | (5,985) | -12% |
| 6318 | ELECTION SERVICES | 10,064 | 5,744 | 5 | 8,373 | 15,400 | 7,027 | 84% |
| 6319 | OTHER PROFESSIONAL SERVICES | 449,589 | 559,922 | 421,473 | 312,304 | 422,641 | 110,337 | 35% |
| 6323 | SUBSTITUTE SERVICES | 43,631 | - | - | - | - | - | 0% |
| 6331 | CLEANING SERVICES | 3,354 | - | 4,756 | 11,930 | 5,000 | (6,930) | -58% |
| 6332 | REPAIRS & MAINTENANCE | 180,183 | 222,899 | 245,574 | 375,971 | 219,559 | (156,412) | -42% |
| 6333 | RENTAL - LAND & BUILDING | 30,027 | 81,250 | 74,854 | 69,322 | 85,000 | 15,678 | 23% |
| 6334 | RENTAL - EQUIPMENT | 68,174 | 168,327 | 158,812 | 159,314 | 137,132 | (22,183) | -14% |
| 6335 | WATER & SEWER | 65,274 | 58,929 | 87,284 | 82,500 | 91,250 | 8,750 | 11% |

| | | | | | | | | |
|------|----------------------------------|--------|--------|--------|--------|--------|----------|------|
| 6336 | TRASH REMOVAL | 20,519 | 30,995 | 45,809 | 36,000 | 44,000 | 8,000 | 22% |
| 6337 | TECHNOLOGY REPAIRS & MAINTENANCE | 46,501 | 53,379 | 73,608 | 75,642 | 49,700 | (25,942) | -34% |

GENERAL FUND

| | 2021 | 2022 | 2023 | 2024 | 2025 | Increase/ | Percent | |
|------|--------------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|-------------------|-----------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change | |
| 6341 | CONTRACTED PUPIL TRANSPORTATION | 19,944 | 102,989 | 323,514 | 85,522 | 92,500 | 6,978 | 8% |
| 6342 | OTHER NON ROUTE TRANSPORTATION | 5,699 | 49,421 | 600 | - | 49,500 | 49,500 | |
| 6343 | TRAVEL | 621 | 29,916 | 77,335 | 73,158 | 187,944 | 114,785 | 157% |
| 6351 | PROPERTY INSURANCE | 94,133 | 107,694 | 101,171 | 136,164 | 145,000 | 8,836 | 6% |
| 6352 | LIABILITY INSURANCE | 85,468 | 98,688 | 111,732 | 125,628 | 119,000 | (6,628) | -5% |
| 6353 | FIDELITY BOND PREMIUMS | 80 | 90 | 90 | 100 | 110 | 10 | 10% |
| 6359 | JUDGEMENTS & SETTLEMENTS | - | 194 | 10 | 15,028 | 500 | (14,528) | -97% |
| 6361 | COMMUNICATION | 108,291 | 131,928 | 151,964 | 135,765 | 80,450 | (55,315) | -41% |
| 6362 | ADVERTISING | - | 9,286 | 256 | 1,014 | 1,500 | 486 | 48% |
| 6363 | PRINTING AND BINDING | 599 | 2,453 | 3,200 | 6,097 | 19,500 | 13,403 | 220% |
| 6371 | DUES AND MEMBERSHIPS | 34,298 | 34,490 | 63,787 | 58,706 | 52,104 | (6,602) | -11% |
| 6372 | ATH LEAGUE FEES | 250 | - | - | - | - | - | 0% |
| 6373 | ATH STATE PLAYOFF FEE | 127 | - | - | - | - | - | 0% |
| 6374 | ATH TOURNAMENT FEES | 6,584 | - | - | - | - | - | 0% |
| 6391 | OTHER PURCHASED SERVICES | 49,840 | 128,060 | 755,796 | 875,054 | 860,794 | (14,260) | -2% |
| 6393 | CONTRACTED LABOR SERVICES | 284 | 1,420 | - | - | - | - | 0% |
| 6398 | OTHER EXPENSES | <u>37,850</u> | <u>73,842</u> | <u>186,223</u> | <u>239,347</u> | <u>216,652</u> | <u>(22,695)</u> | -9% |
| | Subtotal - Purchased Services | \$ 1,518,037 | \$ 2,083,350 | \$ 3,129,501 | \$ 3,142,800 | \$ 3,377,624 | \$ 234,824 | 7% |
| 6411 | SUPPLIES | \$ 1,141,854 | \$ 845,421 | \$ 728,506 | \$ 850,012 | \$ 806,590 | \$ (43,422) | -5% |
| 6412 | TECHNOLOGY RELATED SUPPLIES | 353,912 | 612,440 | 654,140 | 529,530 | 675,953 | 146,423 | 28% |
| 6431 | TEXTBOOKS | 104,719 | 55,022 | 53,257 | 19,074 | 9,000 | (10,074) | -53% |
| 6441 | LIBRARY BOOKS | 20,703 | 17,938 | 21,057 | 22,949 | 18,800 | (4,149) | -18% |
| 6451 | PERIODICALS & RESOURCE MATERIALS | 4,599 | 4,158 | 4,736 | 6,492 | 6,050 | (442) | -7% |
| 6471 | FOOD SUPPLIES | 111,304 | 295,028 | 9,438 | 1,469 | 1,500 | 31 | 2% |
| 6481 | ELECTRIC | 301,575 | 285,116 | 394,394 | 401,653 | 397,000 | (4,653) | -1% |
| 6482 | NATURAL GAS | 61,272 | 66,123 | 95,358 | 102,512 | 71,200 | (31,312) | -31% |
| 6486 | GASOLINE/DIESEL | 12,249 | 33,134 | 30,990 | 28,359 | 28,000 | (359) | -1% |
| 6491 | OTHER SUPPLIES & MATERIALS | <u>553</u> | <u>6,690</u> | <u>435</u> | <u>8,248</u> | <u>-</u> | <u>(8,248)</u> | -100% |
| | Subtotal - Supplies | \$ 2,112,740 | \$ 2,221,070 | \$ 1,992,310 | \$ 1,970,299 | \$ 2,014,094 | \$43,795 | 2% |
| | TOTAL | \$ 7,935,852 | \$ 9,165,543 | \$ 9,849,581 | \$ 10,720,861 | \$ 11,514,571 | \$793,710 | 7% |

| TEACHERS FUND | | 2021 | 2022 | 2023 | 2024 | 2025 | Increase/ | Percent |
|----------------------|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|------------|
| | | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 6111 | CERTIFIED SALARIES ADMINISTRATORS | 7,966,283 | 8,248,126 | 8,577,329 | 9,379,939 | 10,047,965 | 668,025 | 7% |
| 6112 | SALARIES PART-TIME CERTIFICATED | 1,504,309 | 1,686,867 | 1,864,313 | 1,965,190 | 1,865,494 | (99,696) | -5% |
| 6122 | SALARIES | 33,134 | 61,761 | 79,813 | 99,668 | 120,075 | 20,407 | 20% |
| 6131 | SUPPLEMENTAL PAY SICK LEAVE/SEVERANCE | 397,233 | 340,948 | 431,975 | 538,672 | 711,381 | 172,709 | 32% |
| 6141 | PAY CLASSIFIED SEVERANCE | - | 12,639 | 65,907 | 6,428 | - | (6,428) | -100% |
| 6171 | PAY | <u>16,954</u> | <u>272</u> | <u>1,575</u> | = | = | = | 0% |
| | Subtotal - Salaries | \$ 9,917,912 | \$ 10,350,613 | \$ 11,020,912 | \$ 11,989,897 | \$ 12,744,915 | \$ 755,018 | 6% |
| 6211 | TEACHER RETIREMENT NON-TEACHER | 1,594,728 | 1,670,452 | 1,776,136 | 1,975,300 | 2,163,281 | 187,980 | 10% |
| 6221 | RETIREMENT | 995 | 1,669 | 1,122 | 16,388 | 21,498 | 5,110 | 31% |
| 6231 | OASDI/FICA | 4,938 | 3,566 | 5,680 | 55,331 | 2,855 | (52,476) | -95% |
| 6232 | MEDICARE | 138,104 | 145,033 | 154,307 | 173,736 | 185,450 | 11,714 | 7% |
| 6241 | EMPLOYEE INSURANCE | <u>1,158,318</u> | <u>1,233,847</u> | <u>1,355,536</u> | <u>1,498,408</u> | <u>1,627,509</u> | <u>129,101</u> | 9% |
| | Subtotal - Benefits | \$ 2,897,083 | \$ 3,054,566 | \$ 3,292,781 | \$ 3,719,163 | \$ 4,000,592 | 281,430 | 8% |
| | INSTRUCTIONAL SERVICES | <u>14,884</u> | <u>446,709</u> | <u>516,581</u> | <u>324,646</u> | <u>389,000</u> | <u>64,354</u> | 20% |
| 6311 | SERVICES | <u>14,884</u> | <u>446,709</u> | <u>516,581</u> | <u>324,646</u> | <u>389,000</u> | <u>64,354</u> | 20% |
| 6398 | OTHER EXPENSES | | | = | <u>2,401</u> | = | <u>(2,401)</u> | -100% |
| | Subtotal - Instructional Services | \$ 14,884 | \$ 446,709 | \$ 516,581 | \$ 324,646 | \$ 389,000 | \$ 64,354 | 20% |
| | TOTAL | <u>\$ 12,829,879</u> | <u>\$ 13,851,889</u> | <u>\$ 14,830,274</u> | <u>\$ 16,033,705</u> | <u>\$ 17,134,507</u> | <u>1,100,802</u> | 7% |

| DEBT SERVICE FUND | | 2021 | 2022 | 2023 | 2024 | 2025 | Increase/ | Percent |
|--------------------------|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|-------------|
| | | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 6611 | PRINCIPAL - BONDS | 5,130,000 | 1,560,784 | 3,140,000 | 5,230,000 | 3,315,000 | (1,915,000) | -37% |
| 6621 | INTEREST - BONDS | 1,350,128 | 2,638,670 | 1,699,311 | 1,618,606 | 1,275,464 | (343,142) | -21% |
| 6631 | FEES - BONDS | <u>5,445</u> | <u>3,377</u> | <u>2,279</u> | <u>5,000</u> | <u>5,000</u> | = | 0% |
| | Subtotal - Short & Long Term Debt | <u>\$ 6,485,573</u> | <u>\$ 4,202,830</u> | <u>\$ 4,841,590</u> | <u>\$ 6,853,606</u> | <u>\$ 4,595,464</u> | <u>(2,258,142)</u> | -33% |
| | TOTAL | <u>\$ 6,485,573</u> | <u>\$ 4,202,830</u> | <u>\$ 4,841,590</u> | <u>\$ 6,853,606</u> | <u>\$ 4,595,464</u> | <u>\$ (2,258,142)</u> | -33% |

| CAPITAL PROJECTS FUND | | 2021 | 2022 | 2023 | 2024 | 2025 | Increase/ | Percent |
|-----------------------|--|----------------------------|-----------------------------|-----------------------------|----------------------------|--------------------------|---------------------------|--------------|
| | | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Change |
| 6521 | BUILDINGS IMPROVEMENTS OTHER THAN BLDG | 5,489,788 | 13,173,555 | 9,418,216 | 6,718,228 | - | (6,718,228) | -100% |
| 6531 | REGULAR EQUIPMENT | 21,200 | 239,716 | - | 75,000 | - | (75,000) | -100% |
| 6541 | INSTRUCTIONAL EQUIPMENT | 134,173 | 251,983 | 697,080 | 318,740 | 210,814 | (107,926) | -34% |
| 6542 | TECHNOLOGY EQUIPMENT | - | - | 4,555 | 15,810 | 10,692 | (5,118) | -32% |
| 6543 | VEHICLES | 102,133 | 60,328 | 152,978 | 193,590 | 109,125 | (84,465) | -44% |
| 6551 | | <u>200</u> | = | <u>21,313</u> | = | = | = | 0% |
| | Subtotal - Capital Outlay | \$ 5,747,494 | \$ 13,725,582 | \$ 10,294,143 | \$ 7,321,369 | \$ 330,631 | (6,990,738) | -95% |
| | PRINCIPAL - LEASE PURCHASE | 2,125,000 | - | - | 145,000 | 170,000 | 25,000 | 17% |
| | INTEREST - LEASE PURCHASE | 206,816 | - | - | 139,318 | 113,915 | (25,403) | -18% |
| 6623 | | <u>2,783</u> | = | <u>44,695</u> | = | = | = | 0% |
| 6633 | | | | | | | | |
| | Subtotal - Short & Long Term Debt | \$2,334,599 | - | \$44,695 | \$284,318 | \$283,915 | (2,050,281) | -721% |
| | TOTAL | <u>\$ 8,082,093</u> | <u>\$ 13,725,582</u> | <u>\$ 10,338,838</u> | <u>\$ 7,605,686</u> | <u>\$ 614,546</u> | <u>(6,991,141)</u> | -92% |

BUILDING/DEPARTMENT BUDGETS

SUMMARY

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Increase/ (Decrease) | Percent Change |
|------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|----------------------|
| 10 Board of Education | 66,783 | 107,177 | 58,496 | 95,540 | 113,785 | 18,246 | 19.1% |
| 11 Superintendent | 403,790 | 342,309 | 483,205 | 491,959 | 397,248 | (94,710) | -19.3% |
| 12 Communications | 214,249 | 245,467 | 219,792 | 240,151 | 260,722 | 20,572 | 8.6% |
| 20 Instruction | 13,470,272 | 14,557,230 | 14,514,511 | 15,811,512 | 16,739,208 | 927,696 | 5.9% |
| 21 Athletics | 235,285 | 336,652 | 364,816 | 280,001 | 297,631 | 17,630 | 6.3% |
| 22 Summer School | 41,710 | 59,578 | 76,314 | 99,990 | 299,713 | 199,723 | 199.7% |
| 23 Parents As Teachers | 58,193 | 59,699 | 49,184 | 79,288 | 99,670 | 20,382 | 25.7% |
| 24 Activities | 39,596 | 45,549 | 77,193 | 122,860 | 108,858 | (14,002) | -11.4% |
| 30 Assistant Superintendent | 405,610 | 471,884 | 1,212,879 | 1,158,996 | 1,078,351 | (80,645) | -7.0% |
| 31 Professional Development | 79,944 | 403,287 | 279,864 | 294,549 | 761,238 | 466,689 | 158.4% |
| 32 Curriculum Development | 236,112 | 173,464 | 117,902 | 236,472 | 428,453 | 191,981 | 81.2% |
| 33 Assessment | 147,547 | 159,785 | 160,021 | 161,859 | 175,468 | 13,609 | 8.4% |
| 40 Student Services | 151,491 | 169,366 | 245,123 | 272,786 | 266,094 | (6,692) | -2.5% |
| 41 Social Workers | 53,297 | 127,782 | 126,415 | 127,276 | 160,607 | 33,331 | 26.2% |
| 42 Nurses | 239,195 | 252,492 | 262,469 | 226,322 | 234,212 | 7,890 | 3.5% |
| 51 Business Office | 581,523 | 544,738 | 710,293 | 949,115 | 883,448 | (65,667) | -6.9% |
| 52 Technology | 1,296,752 | 1,264,224 | 1,535,849 | 1,409,224 | 1,479,208 | 69,985 | 5.0% |
| 53 Debt | 8,820,171 | 4,202,830 | 4,886,285 | 7,137,924 | 4,879,379 | (2,258,545) | -31.6% |
| 54 Food Service | 482,231 | 653,423 | 793,939 | 720,930 | 830,459 | 109,529 | 15.2% |
| 55 Copier | 81,157 | 88,035 | 110,144 | 115,680 | 79,556 | (36,124) | -31.2% |
| 60 Building And Grounds | 352,675 | 401,761 | 384,071 | 714,276 | 554,691 | (159,585) | -22.3% |
| 61 Maintenance | 6,280,919 | 1,169,770 | 1,441,506 | 1,592,803 | 1,051,148 | (541,656) | -34.0% |
| 62 Custodial | 1,080,686 | 974,860 | 1,094,422 | 1,470,508 | 1,568,486 | 97,979 | 6.7% |
| 63 Transportation | 282,286 | 529,762 | 614,836 | 441,615 | 509,325 | 67,710 | 15.3% |
| 64 Utilities | 451,489 | 445,366 | 629,415 | 626,406 | 607,950 | (18,456) | -2.9% |
| 65 Construction & Renovation | - | 13,159,355 | 9,418,216 | 6,388,228 | - | (6,388,228) | -100.0% |
| | <u>35,560,544</u> | <u>40,945,845</u> | <u>39,867,162</u> | <u>41,266,270</u> | <u>33,864,908</u> | <u>(7,401,362)</u> | <u>-17.9%</u> |

BUDGET DETAIL BY DEPARTMENT, FUNCTION AND OBJECT

| 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|

Board of Education

**2311 - BOARD OF
EDUCATION**

| | | | | | | | |
|---------------------------------------|----------------------|-----------------------|-----------------------|----------------------|-----------------------|----------------------|---------------------|
| 6317 - LEGAL SERVICES | 14,631 | 16,705 | 20,000 | 50,985 | 45,000 | (5,985) | -11.7% |
| 6318 - ELECTION SERVICES | 10,064 | 5,744 | 10,082 | 8,373 | 15,400 | 7,027 | 83.9% |
| 6319 - OTHER PROFESSIONAL SERVICES | 26,020 | 62,000 | 105,000 | - | 14,365 | 14,365 | |
| 6343 - TRAVEL | - | 4,673 | 10,918 | 6,912 | 11,070 | 4,158 | 60.2% |
| 6371 - DUES AND MEMBERSHIPS | 14,189 | 11,883 | 14,375 | 16,684 | 16,700 | 17 | 0.1% |
| 6391 - OTHER PURCHASED SERVICES | <u>1,626</u> | <u>5,521</u> | <u>7,000</u> | <u>10,475</u> | <u>8,550</u> | <u>(1,925)</u> | -18.4% |
| 6411 - SUPPLIES | 253 | 651 | 1,500 | 2,110 | 2,700 | 590 | 27.9% |
| Total - Board of Education | <u>66,783</u> | <u>107,177</u> | <u>168,875</u> | <u>95,540</u> | <u>113,785</u> | <u>18,246</u> | <u>19.1%</u> |

Superintendent

**2213 - INSTRUCTIONAL
STAFF TRAINING**

| | | | | | | | |
|---------------------------------------|---|-------|------------|--------------|--------------|--------------|---------|
| 6319 - OTHER PROFESSIONAL SERVICES | - | 7,796 | 6,200 | 503 | - | (503) | -100.0% |
| 6411 - SUPPLIES | = | = | <u>500</u> | <u>2,192</u> | <u>1,800</u> | <u>(392)</u> | -17.9% |
| | - | 7,796 | 6,700 | 2,695 | 1,800 | (895) | -33.2% |

**2321 - OFFICE OF
SUPERINTENDENT**

| | | | | | | | |
|---------------------------------------|------------|--------------|--------------|--------------|--------------|--------------|---------|
| 6112 - ADMINISTRATORS SALARIES | 207,000 | 196,000 | 207,220 | 204,599 | 219,600 | 15,001 | 7.3% |
| 6151 - CLASSIFIED SALARIES | 55,610 | 57,221 | 55,332 | 72,550 | 76,586 | 4,036 | 5.6% |
| 6181 - OVERTIME PAY | 537 | 940 | 250 | 1,196 | 250 | (946) | -79.1% |
| 6211 - TEACHER RETIREMENT | 29,987 | 28,999 | 29,981 | 31,039 | 33,346 | 2,307 | 7.4% |
| 6221 - NON-TEACHER RETIREMENT | 4,386 | 4,557 | 4,329 | 5,626 | 5,966 | 340 | 6.0% |
| 6231 - OASDI/FICA | 3,458 | 3,583 | 3,447 | 4,514 | 4,764 | 250 | 5.5% |
| 6232 - MEDICARE | 3,792 | 3,562 | 3,811 | 4,023 | 4,299 | 276 | 6.9% |
| 6241 - EMPLOYEE INSURANCE | 18,135 | 17,397 | 18,055 | 17,749 | 20,862 | 3,113 | 17.5% |
| 6314 - STAFF SERVICES | 1,028 | 3,064 | 5,139 | 6,050 | - | (6,050) | -100.0% |
| 6319 - OTHER PROFESSIONAL SERVICES | 375 | 1,728 | 3,550 | 8,340 | 2,900 | (5,440) | -65.2% |
| 6343 - TRAVEL | - | 796 | 3,425 | 5,448 | 15,832 | 10,384 | 190.6% |
| 6371 - DUES AND MEMBERSHIPS | 1,863 | 2,532 | 4,600 | 1,978 | 2,544 | 566 | 28.6% |
| 6411 - SUPPLIES | <u>863</u> | <u>1,371</u> | <u>4,750</u> | <u>5,100</u> | <u>8,500</u> | <u>3,400</u> | 66.7% |

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|--------------------|
| Superintendent | 327,034 | 321,750 | 343,887 | 368,211 | 395,448 | 27,237 | 7.4% |
| Total - Superintendent | 327,034 | 329,546 | 350,587 | 370,906 | 397,248 | 26,343 | 7.1% |
| Communications | | | | | | | |
| <u>2633 - PUBLIC</u> | | | | | | | |
| <u>INFORMATION SERVICES</u> | | | | | | | |
| 6151 - CLASSIFIED | | | | | | | |
| SALARIES | 122,951 | 134,236 | 123,011 | 151,110 | 155,512 | 4,402 | 2.9% |
| 6181 - OVERTIME PAY | 65 | 385 | 514 | 1,755 | 514 | (1,241) | -70.7% |
| 6221 - NON-TEACHER | | | | | | | |
| RETIREMENT | 9,471 | 10,337 | 10,073 | 12,348 | 12,839 | 491 | 4.0% |
| 6231 - OASDI/FICA | 6,910 | 7,590 | 7,659 | 9,401 | 9,674 | 273 | 2.9% |
| 6232 - MEDICARE | 1,616 | 1,775 | 1,791 | 2,198 | 2,262 | 64 | 2.9% |
| 6241 - EMPLOYEE | | | | | | | |
| INSURANCE | 15,711 | 16,739 | 15,631 | 18,929 | 20,722 | 1,793 | 9.5% |
| 6314 - STAFF SERVICES | - | - | - | - | - | - | 0.0% |
| 6319 - OTHER | | | | | | | |
| PROFESSIONAL SERVICES | 32,776 | 39,493 | 29,850 | 8,614 | 5,950 | (2,664) | -30.9% |
| 6343 - TRAVEL | - | 25 | - | 1,520 | 750 | (770) | -50.7% |
| 6363 - PRINTING AND | | | | | | | |
| BINDING | 599 | 2,453 | 4,050 | 6,097 | 19,500 | 13,403 | 219.8% |
| 6364 - | | | | | | | |
| COMM(POSTAGE,PHONE,IN | | | | | | | |
| TERNET) | - | - | - | - | - | - | 0.0% |
| 6371 - DUES AND | | | | | | | |
| MEMBERSHIPS | 790 | 2,256 | 1,185 | 1,516 | 1,050 | (466) | -30.7% |
| 6391 - OTHER PURCHASED | | | | | | | |
| SERVICES | 10,841 | 12,033 | 14,035 | 11,075 | 16,950 | 5,875 | 53.0% |
| 6411 - SUPPLIES | 12,145 | 17,946 | 11,500 | 13,573 | 11,000 | (2,573) | -19.0% |
| Total - Communications | <u>213,874</u> | <u>245,269</u> | <u>219,298</u> | <u>238,137</u> | <u>256,722</u> | <u>18,585</u> | <u>7.8%</u> |

| 2021 | 2022 | 2023 | 2024 | 2025 | Inc/ | Percent |
|---------|---------|---------|--------|--------|-------|---------|
| Actuals | Actuals | Actuals | Budget | Budget | (Dec) | Change |

Instruction

1111 - ELEMENTARY

6111 - CERTIFIED

SALARIES 3,579,154 3,484,966 3,573,670 3,662,673 3,919,231 256,559 7.0%

6131 - SUPPLEMENTAL PAY 29,288 28,645 36,550 68,235 71,702 3,467 5.1%

6151 - CLASSIFIED

SALARIES 102,809 78,854 41,041 62,881 85,518 22,637 36.0%

6152 - INSTRUCTIONAL

AIDE SALARIES 149,772 121,839 122,740 - 26,436 26,436

6181 - OVERTIME PAY 409 3,682 688 104 514 410 393.4%

6211 - TEACHER

RETIREMENT 601,005 585,118 553,183 634,872 690,631 55,759 8.8%

6221 - NON-TEACHER

RETIREMENT 18,430 15,806 7,610 15,016 18,817 3,801 25.3%

6231 - OASDI/FICA 16,856 10,585 8,045 28,066 6,973 (21,093) -75.2%

6232 - MEDICARE 53,870 52,090 49,904 54,521 59,498 4,977 9.1%

6241 - EMPLOYEE

INSURANCE 583,291 556,530 475,716 565,982 642,485 76,503 13.5%

6311 - INSTRUCTIONAL

SERVICES - 238,157 - - - - 0.0%

6319 - OTHER

PROFESSIONAL SERVICES 8,900 22,529 18,112 276 - (276) -100.0%

6391 - OTHER PURCHASED

SERVICES 6,886 9,706 11,425 36,358 - (36,358) -100.0%

6411 - SUPPLIES 113,290 122,088 98,213 148,876 152,072 3,196 2.1%

6431 - TEXTBOOKS 48,654 45,086 54,039 15,327 = (15,327) -100.0%

5,312,612 5,375,681 5,050,935 5,293,188 5,673,877 380,689 7.2%

1131 - MIDDLE SCHOOL

6111 - CERTIFIED

SALARIES 812,675 824,266 800,605 977,724 1,135,760 158,036 16.2%

6131 - SUPPLEMENTAL PAY 8,763 12,633 16,651 25,357 30,540 5,183 20.4%

6211 - TEACHER

RETIREMENT 135,146 137,637 135,118 171,454 199,158 27,704 16.2%

6231 - OASDI/FICA 622 767 - 10,997 - (10,997) -100.0%

6232 - MEDICARE 11,533 11,991 11,617 14,545 16,911 2,366 16.3%

6241 - EMPLOYEE

INSURANCE 115,790 118,668 107,978 140,355 162,878 22,523 16.0%

6311 - INSTRUCTIONAL

SERVICES - 81,123 - - - - 0.00%

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|---------------------------------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|-------------------|
| 6319 - OTHER PROFESSIONAL SERVICES | 3,654 | 1,148 | 3,713 | 985 | - | (985) | -100.0% |
| 6332 - REPAIRS & MAINTENANCE | - | 325 | 825 | - | - | - | 0.0% |
| 6391 - OTHER PURCHASED SERVICES | 1,721 | 81 | 1,965 | 3,362 | 1,977 | (1,385) | -41.2% |
| 6398 - OTHER EXPENSES | 31,710 | 43,196 | 31,770 | 129,356 | 74,303 | (55,053) | -42.6% |
| 6411 - SUPPLIES | <u>9,284</u> | <u>29,762</u> | <u>30,322</u> | <u>43,516</u> | <u>45,047</u> | <u>1,532</u> | 3.5% |
| | 1,141,232 | 1,274,647 | 1,165,564 | 1,525,411 | 1,666,574 | 141,164 | 9.3% |
| <u>1151 - HIGH SCHOOL</u> | | | | | | | |
| 6111 - CERTIFIED SALARIES | 1,755,134 | 1,788,864 | 1,760,685 | 1,940,215 | 2,143,288 | 203,073 | 10.5% |
| 6131 - SUPPLEMENTAL PAY | 19,524 | 25,519 | 11,377 | 30,852 | 11,394 | (19,458) | -63.1% |
| 6151 - CLASSIFIED SALARIES | 15,854 | 24,372 | 25,000 | 27,712 | 28,478 | 766 | 2.8% |
| 6171 - CLASSIFIED SEVERANCE PAY | 15,839 | - | - | - | - | - | 0.0% |
| 6211 - TEACHER RETIREMENT | 285,623 | 292,879 | 285,355 | 319,743 | 354,354 | 34,611 | 10.8% |
| 6221 - NON-TEACHER RETIREMENT | 1,561 | 2,365 | - | 5,065 | 8,794 | 3,729 | 73.6% |
| 6231 - OASDI/FICA | 978 | 1,606 | - | 8,717 | 1,766 | (6,952) | -79.7% |
| 6232 - MEDICARE | 24,672 | 25,871 | 24,767 | 28,692 | 31,656 | 2,964 | 10.3% |
| 6241 - EMPLOYEE INSURANCE | 204,217 | 223,893 | 196,286 | 278,572 | 288,132 | 9,560 | 3.4% |
| 6311 - INSTRUCTIONAL SERVICES | 14,800 | 111,133 | 13,000 | 5,281 | 38,000 | 32,719 | 619.6% |
| 6319 - OTHER PROFESSIONAL SERVICES | 1,113 | 1,412 | 1,455 | 11,440 | - | (11,440) | -100.0% |
| 6391 - OTHER PURCHASED SERVICES | 10,332 | 20,850 | 17,605 | 8,733 | 5,370 | (3,363) | -38.5% |
| | | | | | | | 1458.3 |
| 6398 - OTHER EXPENSES | - | - | 14 | 600 | 9,350 | 8,750 | % |
| 6411 - SUPPLIES | 56,323 | 50,078 | 49,232 | 50,993 | 52,968 | 1,975 | 3.9% |
| 6419 - SUPPLIES | - | - | - | - | - | - | 0.0% |
| 6431 - TEXTBOOKS | <u>5,028</u> | <u>3,136</u> | <u>6,245</u> | <u>2,975</u> | - | <u>(2,975)</u> | -100.0% |
| | 2,411,000 | 2,571,979 | 2,391,021 | 2,719,590 | 2,973,549 | 253,959 | 9.3% |

| 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|

1191 - SUMMER SCHOOL

6311 - INSTRUCTIONAL
SERVICES

= = = = 26,325 26,325

**1193 - ALTERNATIVE
EDUCATION**

6411 - SUPPLIES

4,749 7,078 10,325 12,922 9,450 (3,472) -26.9%
4,749 7,078 10,325 12,922 9,450 (3,472) -26.9%

1211 - GIFTED AND
TALENTED

6111 - CERTIFIED

SALARIES

163,083 198,129 163,083 237,006 202,690 (34,317) -14.5%

6131 - SUPPLEMENTAL PAY

- 256 2,250 - 1,499 1,499

6211 - TEACHER

RETIREMENT

25,911 31,709 26,225 39,132 33,417 (5,715) -14.6%

6232 - MEDICARE

2,359 2,872 2,398 3,489 2,961 (529) -15.2%

6241 - EMPLOYEE

INSURANCE

15,876 20,571 15,663 27,801 25,905 (1,896) -6.8%

6411 - SUPPLIES

1,256 2,365 3,502 1,317 8,467 7,150 543.1%

208,485 255,902 213,121 308,745 274,938 (33,807) -10.9%

**1221 - SPECIAL
INSTRUCTION AND
RELATED SERVICES**

6311 - INSTRUCTIONAL
SERVICES

= 5,985 = 4,855 = (4,855) -100.0%
- 5,985 - 4,855 - (4,855) -100.0%

| 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|

1251 - SUPPLEMENTAL

INSTRUCTION

6111 - CERTIFIED

SALARIES

| | | | | | | |
|------------------------------------|----------------|----------------|----------------|----------------|---------------|-------|
| 462,089 | 594,599 | 353,326 | 597,823 | 608,287 | 10,465 | 1.8% |
| 6152 - INSTRUCTIONAL AIDE SALARIES | | | | | | |
| 71,691 | 49,213 | 71,314 | - | 29,260 | 29,260 | |
| 6181 - OVERTIME PAY | | | | | | |
| 174 | 263 | 854 | - | 1,028 | 1,028 | |
| 6211 - TEACHER RETIREMENT | | | | | | |
| 76,012 | 98,632 | 57,875 | 98,165 | 100,233 | 2,069 | 2.1% |
| 6221 - NON-TEACHER RETIREMENT | | | | | | |
| 6,017 | 3,858 | 6,526 | - | 747 | 747 | |
| 6231 - OASDI/FICA | | | | | | |
| 2,797 | 2,901 | 2,919 | - | 64 | 64 | |
| 6232 - MEDICARE | | | | | | |
| 7,438 | 9,073 | 6,171 | 8,719 | 8,834 | 115 | 1.3% |
| 6241 - EMPLOYEE INSURANCE | | | | | | |
| 79,031 | 87,209 | 61,694 | 87,210 | 103,300 | 16,090 | 18.4% |
| 6319 - OTHER PROFESSIONAL SERVICES | | | | | | |
| 12,499 | - | 12,500 | - | - | - | 0.0% |
| 6411 - SUPPLIES | | | | | | |
| 10,452 | 26,462 | 16,451 | - | - | - | 0.0% |
| <u>728,200</u> | <u>872,210</u> | <u>589,630</u> | <u>791,917</u> | <u>851,754</u> | <u>59,837</u> | 7.6% |

1271 - ENGLISH-SECOND LANGUAGE

6111 - CERTIFIED

SALARIES

| | | | | | | |
|---------------------------|---------|---------|---------|---------|-------|------|
| 100,225 | 108,012 | 99,810 | 100,307 | 106,159 | 5,852 | 5.8% |
| 6211 - TEACHER RETIREMENT | | | | | | |
| 16,948 | 17,838 | 16,725 | 16,603 | 17,649 | 1,047 | 6.3% |
| 6232 - MEDICARE | | | | | | |
| 1,399 | 1,510 | 1,448 | 1,454 | 1,539 | 85 | 5.9% |
| 6241 - EMPLOYEE INSURANCE | | | | | | |
| 16,752 | 15,090 | 15,612 | 14,194 | 15,535 | 1,340 | 9.4% |
| 6431 - TEXTBOOKS | | | | | | |
| = | = | = | = | = | = | 0.0% |
| 135,324 | 142,450 | 133,594 | 132,558 | 140,882 | 8,324 | 6.3% |

2114 - PUPIL

ACCOUNTING

SERVICES

6151 - CLASSIFIED

| | | | | | | |
|---------------------------------|--------------|--------------|--------|--------|------------|------|
| 35,000 | 35,722 | 35,183 | 47,840 | 49,150 | 1,310 | 2.7% |
| 6171 - CLASSIFIED SEVERANCE PAY | | | | | | |
| - | - | 2,000 | - | - | - | 0.0% |
| 6181 - OVERTIME PAY | | | | | | |
| 190 | 571 | 257 | 257 | 257 | - | 0.0% |
| 6221 - NON-TEACHER RETIREMENT | | | | | | |
| 2,914 | 3,024 | 2,947 | 3,931 | 4,084 | 153 | 3.9% |
| 6231 - OASDI/FICA | | | | | | |
| 2,174 | 2,233 | 2,197 | 2,982 | 3,063 | 81 | 2.7% |
| 6232 - MEDICARE | | | | | | |
| 508 | 522 | 514 | 698 | 717 | 19 | 2.7% |
| 6241 - EMPLOYEE INSURANCE | | | | | | |
| <u>7,835</u> | <u>8,353</u> | <u>7,795</u> | 9,463 | 10,345 | <u>882</u> | 9.3% |

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|--|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|
| <u>2122 - COUNSELING SERVICES</u> | | | | | | | |
| 6111 - CERTIFIED SALARIES | 343,511 | 357,774 | 341,911 | 520,835 | 551,220 | 30,385 | 5.8% |
| 6131 - SUPPLEMENTAL PAY | 6,000 | - | 12,165 | - | 7,919 | 7,919 | |
| 6211 - TEACHER RETIREMENT | 57,463 | 58,837 | 58,182 | 87,837 | 91,708 | 3,871 | 4.4% |
| 6232 - MEDICARE | 4,862 | 4,808 | 5,134 | 7,775 | 8,108 | 333 | 4.3% |
| 6241 - EMPLOYEE INSURANCE | 47,511 | 48,749 | 46,872 | 65,065 | 72,655 | 7,590 | 11.7% |
| 6411 - SUPPLIES | <u>1,769</u> | <u>4,045</u> | <u>3,600</u> | <u>1,730</u> | <u>2,750</u> | <u>1,020</u> | 58.9% |
| | 461,116 | 474,213 | 467,864 | 683,242 | 734,360 | 51,118 | 7.5% |
| <u>2134 - NURSING SERVICES</u> | | | | | | | |
| 6411 - SUPPLIES | 15,934 | 5,131 | 15,335 | 1,818 | 6,500 | 4,682 | 257.6% |
| 6319 - OTHER PROFESSIONAL SERVICES | <u>36,475</u> | <u>58,693</u> | <u>6,500</u> | <u>4,000</u> | <u>4,000</u> | = | 0.0% |
| | 52,409 | 63,824 | 21,835 | 5,818 | 10,500 | 4,682 | 80.5% |
| <u>2211 - IMPROVEMENT OF INSTRUCTION SERVICES</u> | | | | | | | |
| 6319 - OTHER PROFESSIONAL SERVICES | - | - | 700 | - | - | - | 0.0% |
| 6411 - SUPPLIES | 496 | <u>127</u> | <u>800</u> | = | = | = | 0.0% |
| | 496 | 127 | 1,500 | - | - | - | 0.0% |
| <u>2212 - INSTRUCTION & CURRICULUM SERVICES</u> | | | | | | | |
| 6312 - PROGRAM IMPROVEMENT SERVICES | - | - | - | - | - | - | 0.0% |
| 6319 - OTHER PROFESSIONAL SERVICES | - | - | - | - | - | = | 0.0% |
| | - | - | - | - | - | - | 0.0% |
| <u>2213 - INSTRUCTIONAL STAFF TRAINING</u> | | | | | | | |
| 6319 - OTHER PROFESSIONAL SERVICES | 2,500 | 24,004 | (8,004) | 5,265 | 23,850 | 18,585 | 353.0% |
| 6343 - TRAVEL | - | - | - | 11,469 | - | (11,469) | -100.0% |
| 6411 - SUPPLIES | <u>297</u> | = | <u>461</u> | = | = | = | 0.0% |
| | 2,797 | 24,004 | (7,542) | 16,734 | 23,850 | 7,116 | 42.5% |

| 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|

2222 - SCHOOL LIBRARY SERVICES

| | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------|
| 6111 - CERTIFIED SALARIES | 202,831 | 200,299 | 202,831 | 219,098 | 231,878 | 12,780 | 5.8% |
| 6131 - SUPPLEMENTAL PAY | - | 4,963 | 6,695 | - | - | - | 0.0% |
| 6211 - TEACHER RETIREMENT | 32,782 | 32,956 | 34,002 | 37,824 | 38,134 | 310 | 0.8% |
| 6232 - MEDICARE | 2,836 | 2,858 | 3,038 | 3,341 | 3,362 | 21 | 0.6% |
| 6241 - EMPLOYEE INSURANCE | 23,780 | 25,303 | 23,461 | 28,393 | 21,057 | (7,336) | -25.8% |
| 6411 - SUPPLIES | 714 | 150 | 1,100 | 4,411 | 3,300 | (1,111) | -25.2% |
| 6441 - LIBRARY BOOKS | 20,703 | 17,938 | 22,163 | 22,949 | 18,800 | (4,149) | -18.1% |
| 6451 - PERIODICALS & RESOURCE MATERIALS | <u>4,599</u> | <u>4,158</u> | <u>5,300</u> | <u>6,492</u> | <u>6,050</u> | <u>(442)</u> | -6.8% |
| | 288,246 | 289,010 | 298,590 | 322,508 | 322,581 | 73 | 0.0% |

| | | | | | | | |
|---------------------------|--------------|--------------|--------------|---------------|---------------|--------------|--------------|
| 6111 - CERTIFIED SALARIES | 73,882 | 46,728 | 74,000 | 98,000 | 64,634 | (33,366) | -34.0% |
| 6211 - TEACHER RETIREMENT | 12,085 | 7,559 | 11,952 | 16,000 | 22,876 | 6,876 | 43.0% |
| 6232 - MEDICARE | 972 | 613 | 1,072 | 2,000 | 1,937 | (63) | -3.1% |
| 6241 - EMPLOYEE INSURANCE | <u>8,719</u> | <u>5,456</u> | <u>8,226</u> | <u>17,000</u> | <u>20,917</u> | <u>3,917</u> | <u>23.0%</u> |
| | 95,658 | 60,356 | 95,250 | 133,000 | 110,364 | (22,636) | -17.0% |

2411 - OFFICE OF PRINCIPAL

| | | | | | | | |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------|
| 6112 - ADMINISTRATORS SALARIES | 942,314 | 1,110,429 | 957,315 | 977,926 | 881,705 | (96,221) | -9.8% |
| 6151 - CLASSIFIED SALARIES | 233,868 | 238,667 | 236,563 | 309,460 | 302,857 | (6,603) | -2.1% |
| 6181 - OVERTIME PAY | 400 | 1,553 | 1,500 | 4,921 | 1,500 | (3,421) | -69.5% |
| 6211 - TEACHER RETIREMENT | 146,690 | 172,713 | 160,221 | 153,461 | 139,879 | (13,581) | -8.9% |
| 6221 - NON-TEACHER RETIREMENT | 19,271 | 19,620 | 21,096 | 27,126 | 27,239 | 113 | 0.4% |
| 6231 - OASDI/FICA | 13,189 | 13,415 | 14,729 | 19,280 | 18,870 | (409) | -2.1% |
| 6232 - MEDICARE | 16,241 | 18,550 | 16,659 | 18,689 | 17,197 | (1,492) | -8.0% |
| 6241 - EMPLOYEE INSURANCE | 117,849 | 130,007 | 124,172 | 144,410 | 144,847 | 437 | 0.3% |
| 6343 - TRAVEL | 45 | 1,463 | 2,000 | 719 | 750 | 31 | 4.3% |
| 6411 - SUPPLIES | 12,820 | 18,504 | 11,940 | 26,341 | 16,804 | (9,537) | -36.2% |
| | <u>1,502,687</u> | <u>1,724,920</u> | <u>1,546,195</u> | <u>1,682,332</u> | <u>1,551,648</u> | <u>(130,684)</u> | -7.8% |

| | 2021 | 2022 | 2023 | 2024 | 2025 | Inc/ (Dec) | Percent Change |
|-------------------------------|--------------|---------------|---------------|---------------|---------------|---------------|-------------------|
| | Actuals | Actuals | Actuals | Budget | Budget | | |
| 3512 - EARLY CHILDHOOD | | | | | | | |
| <u>INSTRUCTION</u> | | | | | | | |
| 6111 - CERTIFIED | | | | | | | |
| SALARIES | 58,529 | 147,099 | 67,467 | 457,678 | 429,984 | (27,694) | -6.1% |
| 6122 - PART-TIME | | | | | | | |
| CERTIFICATED SALARIES | 33,134 | 61,761 | 33,601 | 69,943 | 74,024 | 4,081 | 5.8% |
| 6131 - SUPPLEMENTAL PAY | 1,000 | - | 1,000 | - | - | - | 0.0% |
| 6152 - INSTRUCTIONAL | | | | | | | |
| AIDE SALARIES | 38,850 | 108,983 | 169,365 | 233,006 | 259,597 | 26,591 | 11.4% |
| 6181 - OVERTIME PAY | 230 | 1,351 | 514 | 514 | 514 | - | 0.0% |
| 6211 - TEACHER | | | | | | | |
| RETIREMENT | 15,538 | 35,124 | 69,623 | 99,394 | 99,153 | (241) | -0.2% |
| 6221 - NON-TEACHER | | | | | | | |
| RETIREMENT | 4,032 | 9,406 | 9,878 | 20,779 | 23,459 | 2,680 | 12.9% |
| 6231 - OASDI/FICA | 2,356 | 6,306 | 8,884 | 23,227 | 16,128 | (7,099) | -30.6% |
| 6232 - MEDICARE | 1,855 | 4,646 | 7,870 | 11,014 | 11,080 | 65 | 0.6% |
| 6241 - EMPLOYEE | | | | | | | |
| INSURANCE | 23,750 | 60,089 | 85,759 | 158,173 | 171,201 | 13,028 | 8.2% |
| 6311 - INSTRUCTIONAL | | | | | | | |
| SERVICES | = | 28,230 | - | - | - | - | 0.0% |
| 6319 - OTHER | | | | | | | |
| PROFESSIONAL SERVICES | - | - | - | - | 3,514 | 3,514 | |
| 6371 - DUES AND | | | | | | | |
| MEMBERSHIPS | 313 | 1,039 | 313 | 148 | 700 | 552 | 373.0% |
| 6411 - SUPPLIES | <u>4,878</u> | <u>20,193</u> | <u>28,469</u> | <u>23,196</u> | <u>25,550</u> | <u>2,354</u> | 10.1% |
| | 184,465 | 484,228 | 482,743 | 1,097,072 | 1,114,903 | 17,831 | 1.6% |

| | 2021 | 2022 | 2023 | 2024 | 2025 | Inc/ | Percent |
|--|---------|---------|---------|--------|--------|-------|---------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Dec) | Change |

| | | | | | | | |
|---------------------------------------|---|---|------------|------------|---|--------------|---------|
| 6319 - OTHER PROFESSIONAL SERVICES | - | - | 250 | - | - | - | 0.0% |
| 6411 - SUPPLIES | = | = | <u>250</u> | <u>800</u> | = | <u>(800)</u> | -100.0% |
| | - | - | 500 | 800 | - | (800) | -100.0% |

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

| | | | | | | | |
|---------------------------------------|---|---|---|-----|---|-------|---------|
| 6319 - OTHER PROFESSIONAL SERVICES | - | - | - | 500 | - | (500) | -100.0% |
|---------------------------------------|---|---|---|-----|---|-------|---------|

**3812 - AFTER SCHOOL
PROGRAMS**

| | | | | | | | |
|---|---------|---------|------------|---------|---------|--------|---------|
| 6151 - CLASSIFIED SALARIES | 29,019 | 29,817 | 25,951 | 31,424 | 31,635 | 211 | 0.7% |
| 6161 - CLASSIFIED SALARIES - PART-TIME | 58,457 | 49,740 | 144,954 | 106,189 | 153,945 | 47,756 | 45.0% |
| 6211 - TEACHER RETIREMENT | 372 | 1,471 | 1,528 | - | - | - | 0.0% |
| 6221 - NON-TEACHER RETIREMENT | 1,417 | 2,848 | 7,345 | 5,004 | 5,547 | 543 | 10.8% |
| 6231 - OASDI/FICA | 4,683 | 4,811 | 11,859 | 8,533 | 11,506 | 2,974 | 34.8% |
| 6232 - MEDICARE | 1,095 | 1,250 | 2,772 | 1,995 | 2,690 | 694 | 34.8% |
| 6241 - EMPLOYEE INSURANCE | 2,531 | 4,298 | 3,984 | 14,289 | 25,928 | 11,639 | 81.4% |
| 6311 - INSTRUCTIONAL SERVICES | - | 2,354 | - | - | - | - | 0.0% |
| 6319 - OTHER PROFESSIONAL SERVICES | 72 | 753 | 1,788 | 2,674 | 4,200 | 1,526 | 57.1% |
| 6371 - DUES AND MEMBERSHIPS | 313 | 900 | 313 | 625 | - | (625) | -100.0% |
| 6411 - SUPPLIES | 2,405 | 9,552 | 4,000 | 9,481 | 11,800 | 2,319 | 24.5% |
| 6319 - OTHER PROFESSIONAL SERVICES | - | - | 250 | - | - | - | 0.0% |
| 6411 - SUPPLIES | = | = | <u>250</u> | = | = | = | 0.0% |
| | 100,365 | 107,794 | 204,991 | 180,215 | 247,251 | 67,035 | 37.2% |

Total - Instruction 12,641,985 13,733,080 12,710,509 14,972,577 15,796,421 823,844 5.5%

Athletics

**1411 - STUDENT
ACTIVITIES**

| | | | | | | | |
|-----------------------|---------------|----------------|---|---|---|---|------|
| 6398 - OTHER EXPENSES | 1,000 | 2,200 | - | - | - | - | 0.0% |
| 6411 - SUPPLIES | <u>74,061</u> | <u>130,849</u> | = | = | = | = | 0.0% |
| | 75,061 | 133,049 | - | - | - | - | 0.0% |

| 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|

Athletics

1421 -

SCHOOL-SPONSORED

ATHLETICS

| | | | | | | | |
|---------------------------------------|---------|---------|---------|---------|---------|----------|---------|
| 6131 - SUPPLEMENTAL PAY | 107,120 | 112,283 | 124,662 | 135,656 | 151,221 | 15,565 | 11.5% |
| 6211 - TEACHER RETIREMENT | 11,343 | 12,616 | 17,673 | 15,261 | 23,556 | 8,295 | 54.4% |
| 6221 - NON-TEACHER RETIREMENT | 883 | 887 | - | 1,302 | - | (1,302) | -100.0% |
| 6231 - OASDI/FICA | 2,136 | 2,007 | - | 3,244 | - | (3,244) | -100.0% |
| 6232 - MEDICARE | 1,539 | 1,603 | 1,706 | 1,912 | 2,192 | 280 | 14.7% |
| 6241 - EMPLOYEE INSURANCE | 1,606 | 65 | 3,899 | - | - | - | 0.0% |
| 6319 - OTHER PROFESSIONAL SERVICES | 5,712 | 17,845 | 30,200 | 31,155 | 31,000 | (155) | -0.5% |
| 6372 - ATH LEAGUE FEES | 250 | - | 650 | - | - | - | 0.0% |
| 6373 - ATH STATE PLAYOFF FEE | 127 | - | 9,300 | - | - | - | 0.0% |
| 6374 - ATH TOURNAMENT FEES | 6,584 | - | 11,300 | - | - | - | 0.0% |
| 6391 - OTHER PURCHASED SERVICES | 493 | 3,181 | 2,100 | - | 1,425 | 1,425 | |
| 6398 - OTHER EXPENSES | - | 20,818 | - | 7,829 | 33,000 | 25,171 | 321.5% |
| 6411 - SUPPLIES | 21,879 | 15,423 | 22,100 | 13,634 | 29,372 | 15,738 | 115.4% |
| 6417 - UNIFORMS | - | - | - | - | - | - | 0.0% |
| 6491 - OTHER SUPPLIES & MATERIALS | 553 | 6,690 | 900 | 8,248 | - | (8,248) | -100.0% |
| 6541 - REGULAR EQUIPMENT | - | 1,307 | - | 13,816 | 3,165 | (10,651) | -77.1% |
| 6319 - OTHER PROFESSIONAL SERVICES | = | = | = | = | = | = | 0.0% |
| | 160,224 | 194,726 | 224,490 | 232,056 | 274,931 | 42,875 | 18.5% |

2546 - SECURITY

SERVICES

| | | | | | | | |
|---------------------------------------|---|-----|-------|-------|-------|-------|-------|
| 6319 - OTHER PROFESSIONAL SERVICES | - | 158 | 3,000 | 9,332 | 9,000 | (332) | -3.6% |
|---------------------------------------|---|-----|-------|-------|-------|-------|-------|

2551 - CONTRACTED

TRANSPORTATION

| | | | | | | | |
|--|---|---|-------|---|---|---|------|
| 6342 - OTHER NON ROUTE TRANSPORTATION | - | - | 7,000 | - | - | - | 0.0% |
|--|---|---|-------|---|---|---|------|

| | | | | | | | |
|--------------------------|----------------|----------------|----------------|----------------|----------------|---------------|--------------|
| Total - Athletics | 235,285 | 327,932 | 234,490 | 241,388 | 283,931 | 42,543 | 17.6% |
|--------------------------|----------------|----------------|----------------|----------------|----------------|---------------|--------------|

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|--|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|
|--|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|

Summer School

1191 - SUMMER SCHOOL

| | | | | | | | |
|----------------------------------|---------------|---------------|---------------|--------------|----------------|----------------|----------------|
| 6131 - SUPPLEMENTAL PAY | 33,938 | 42,044 | 68,495 | 2,074 | 121,000 | 118,926 | 5733.5% |
| 6211 - TEACHER RETIREMENT | 4,921 | 5,209 | 11,058 | - | 50,634 | 50,634 | |
| 6221 - NON-TEACHER RETIREMENT | - | 242 | - | - | - | - | 0.0% |
| 6231 - OASDI/FICA | - | 472 | - | 129 | - | (129) | -100.0% |
| 6232 - MEDICARE | 492 | 610 | 994 | 30 | 1,755 | 1,725 | 5734.4% |
| 6311 - INSTRUCTIONAL SERVICES | - | - | - | - | 26,325 | 26,325 | |
| 6411 - SUPPLIES | <u>2,360</u> | <u>4,408</u> | <u>7,500</u> | = | = | = | 0.0% |
| | 41,710 | 52,984 | 88,047 | 2,233 | 199,714 | 197,481 | 8844.1% |
| Total - Summer School | 41,710 | 52,984 | 88,047 | 2,233 | 199,714 | 197,481 | 8844.1% |

Parents As Teachers

**3511 - EARLY CHILDHOOD
PROGRAMS**

| | | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|--------------|-------------|
| 6151 - CLASSIFIED SALARIES | 5,658 | 5,886 | - | 5,709 | 5,493 | (216) | -3.8% |
| 6161 - CLASSIFIED SALARIES - PART-TIME | 41,444 | 41,273 | 40,233 | 30,547 | 31,383 | 836 | 2.7% |
| 6211 - TEACHER RETIREMENT | 1,938 | 1,971 | 2,722 | 2,874 | 4,453 | 1,579 | 54.9% |
| 6221 - NON-TEACHER RETIREMENT | 1,929 | 1,909 | 1,895 | 3,208 | 3,313 | 105 | 3.3% |
| 6231 - OASDI/FICA | 2,920 | 2,924 | 2,494 | 4,090 | 5,141 | 1,051 | 25.7% |
| 6232 - MEDICARE | 683 | 684 | 583 | 957 | 1,202 | 245 | 25.6% |
| 6241 - EMPLOYEE INSURANCE | 1,063 | 1,050 | - | 1,041 | 1,034 | (7) | -0.7% |
| 6411 - SUPPLIES | <u>2,559</u> | <u>4,002</u> | <u>2,984</u> | <u>1,136</u> | <u>1,600</u> | <u>464</u> | 40.9% |
| | 58,193 | 59,699 | 50,912 | 49,563 | 53,619 | 4,056 | 8.2% |
| 3512 - EARLY CHILDHOOD INSTRUCTION | | | | | | | |
| Total - Parents As Teachers | 58,193 | 59,699 | 50,912 | 49,563 | 53,619 | 4,056 | 8.2% |

| 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|

Activities

1151 - HIGH SCHOOL

| | | | | | | | |
|-----------------|-----|-------|-------|-------|---|---------|---------|
| 6411 - SUPPLIES | 819 | 1,655 | 2,586 | 1,085 | - | (1,085) | -100.0% |
| | 819 | 1,655 | 2,586 | 1,085 | - | (1,085) | -100.0% |

1411 - STUDENT

ACTIVITIES

| | | | | | | | |
|------------------------------|--------|--------|----------------|---------|---------|---------|---------|
| 6131 - SUPPLEMENTAL PAY | 33,100 | 36,475 | 60,113 | 97,675 | 92,827 | (4,848) | -5.0% |
| 6211 - TEACHER RETIREMENT | 5,110 | 5,567 | 9,565 | 14,593 | 14,685 | 92 | 0.6% |
| 6231 - OASDI/FICA | 93 | 31 | - | 269 | - | (269) | -100.0% |
| 6232 - MEDICARE | 474 | 522 | 870 | 1,414 | 1,346 | (68) | -4.8% |
| 6411 - SUPPLIES | = | = | <u>100,000</u> | = | = | = | 0.0% |
| | 38,777 | 42,612 | 170,548 | 114,076 | 108,858 | (5,218) | -4.6% |

Assistant Superintendent

**1211 - GIFTED AND
TALENTED**

| | | | | | | | |
|------------------|-------|---|-------|---|---|---|------|
| 6431 - TEXTBOOKS | 2,297 | - | 3,500 | - | - | - | 0.0% |
|------------------|-------|---|-------|---|---|---|------|

**2122 - COUNSELING
SERVICES**

| | | | | | | | |
|----------------------------------|--------|--------|--------|--------|--------|-------|---------|
| 6131 - SUPPLEMENTAL PAY | 16,635 | 15,420 | 23,000 | 24,335 | 30,000 | 5,665 | 23.3% |
| 6211 - TEACHER RETIREMENT | 2,429 | 1,940 | 3,335 | 4,707 | 5,854 | 1,147 | 24.4% |
| 6221 - NON-TEACHER RETIREMENT | 112 | 144 | - | 115 | - | (115) | -100.0% |
| 6231 - OASDI/FICA | 93 | 130 | - | 124 | - | (124) | -100.0% |
| 6232 - MEDICARE | 234 | 224 | 334 | 353 | 434 | 81 | 23.0% |
| 6241 - EMPLOYEE INSURANCE | = | = | = | = | = | = | 0.0% |
| | 19,504 | 17,857 | 26,669 | 29,633 | 36,288 | 6,655 | 22.5% |

| 2021 | 2022 | 2023 | 2024 | 2025 | Inc/ | Percent |
|---------|---------|---------|--------|--------|-------|---------|
| Actuals | Actuals | Actuals | Budget | Budget | (Dec) | Change |

2325 - OFFICE OF ASST SUPERINT

6112 - ADMINISTRATORS

SALARIES 149,259 164,259 164,259 291,555 300,302 8,747 3.0%

6211 - TEACHER

RETIREMENT 22,406 24,634 35,930 45,019 46,552 1,533 3.4%

6232 - MEDICARE 2,051 2,445 3,397 4,228 4,354 127 3.0%

6241 - EMPLOYEE

INSURANCE 9,801 9,433 18,037 18,934 20,801 1,867 9.9%

6314 - STAFF SERVICES - 120 801 - - - 0.0%

6343 - TRAVEL 401 222 3,700 2,738 4,000 1,262 46.1%

6371 - DUES AND

MEMBERSHIPS 791 578 1,000 964 1,500 536 55.6%

6391 - OTHER PURCHASED

SERVICES 49 58 1,000 714 1,500 786 110.0%

6411 - SUPPLIES 46 25 2,750 513 2,750 2,237 436.2%

6414 - ASU MEETING

SUPPLIES - - - - - - 0.0%

184,804 201,773 230,873 364,666 381,759 17,094 4.7%

2641 - STAFF SERVICES

6151 - CLASSIFIED

SALARIES 126,664 131,680 125,823 166,295 174,075 7,780 4.7%

6181 - OVERTIME PAY 62 9,618 719 3,941 719 (3,222) -81.8%

6221 - NON-TEACHER

RETIREMENT 10,240 11,368 10,812 14,130 14,839 709 5.0%

6231 - OASDI/FICA 7,802 8,689 7,846 10,417 10,838 420 4.0%

6232 - MEDICARE 1,825 2,032 1,834 2,436 2,534 98 4.0%

6241 - EMPLOYEE

INSURANCE 23,520 25,070 23,400 28,391 31,050 2,659 9.4%

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

6319 - OTHER

2579.0

PROFESSIONAL SERVICES

3,670 5,848 18,500 691 18,500 17,809 %

6362 - ADVERTISING

- 9,286 1,500 1,014 1,500 486 47.9%

6391 - OTHER PURCHASED

SERVICES 4,590 12,962 9,086 1,180 2,500 1,320 111.9%

178,373 216,608 199,521 230,569 258,054 27,485 11.9%

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------|
| <u>3711 - NON-PUBLIC</u> | | | | | | | |
| <u>SCHOOL STUDENT</u> | | | | | | | |
| <u>SERVICES</u> | | | | | | | |
| 6319 - OTHER | | | | | | | |
| PROFESSIONAL SERVICES | 3,635 | 348 | 3,718 | - | - | - | 0.0% |
| Total - Assistant | | | | | | | |
| Superintendent | 388,613 | 437,139 | 465,582 | 624,868 | 676,101 | 51,233 | 8.2% |
| Professional Development | | | | | | | |
| <u>2213 - INSTRUCTIONAL</u> | | | | | | | |
| <u>STAFF TRAINING</u> | | | | | | | |
| 6131 - SUPPLEMENTAL PAY | 8,227 | 180,118 | 27,311 | 30,995 | 30,520 | (475) | -1.5% |
| 6211 - TEACHER | | | | | | | |
| RETIREMENT | 1,302 | 26,415 | 3,960 | 2,658 | - | (2,658) | -100.0% |
| 6231 - OASDI/FICA | - | 156 | - | 6 | - | (6) | -100.0% |
| 6232 - MEDICARE | 118 | 2,648 | 396 | 263 | - | (263) | -100.0% |
| 6312 - PROGRAM | | | | | | | |
| IMPROVEMENT SERVICES | 13,955 | 1,680 | 53,500 | 58,857 | 205,850 | 146,993 | 249.7% |
| 6319 - OTHER | | | | | | | |
| PROFESSIONAL SERVICES | 40,099 | 59,039 | 85,312 | 53,215 | 152,924 | 99,709 | 187.4% |
| 6343 - TRAVEL | - | 12,800 | 56,650 | 49,853 | 130,427 | 80,574 | 161.6% |
| 6371 - DUES AND | | | | | | | |
| MEMBERSHIPS | 6,100 | 2,450 | 12,000 | 2,839 | 20,948 | 18,109 | 637.9% |
| 6391 - OTHER PURCHASED | | | | | | | |
| SERVICES | 1,554 | 458 | 24,500 | 62,636 | 69,045 | 6,409 | 10.2% |
| 6411 - SUPPLIES | <u>3,819</u> | <u>6,107</u> | <u>16,732</u> | <u>19,229</u> | <u>40,274</u> | <u>21,045</u> | 109.4% |
| | 75,173 | 291,871 | 280,362 | 280,558 | 649,988 | 369,430 | 131.7% |
| | | | | | | | |
| <u>2214 - PROFESSIONAL</u> | | | | | | | |
| <u>DEVELOPMENT</u> | | | | | | | |
| 6131 - SUPPLEMENTAL PAY | - | 2,543 | - | - | - | - | |
| 6391 - OTHER PURCHASED | | | | | | | |
| SERVICES | = | <u>7,052</u> | = | = | = | = | 0.0% |
| | - | 9,594 | - | - | - | - | 0.0% |
| | | | | | | | |
| <u>2644 -</u> | | | | | | | |
| <u>NON-INSTRUCTIONAL</u> | | | | | | | |
| <u>STAFF TRAINING</u> | | | | | | | |
| 6319 - OTHER | | | | | | | |
| PROFESSIONAL SERVICES | 4,595 | 5,161 | 9,681 | 545 | 250 | (295) | -54.1% |
| 6343 - TRAVEL | <u>175</u> | <u>1,888</u> | <u>18,550</u> | <u>294</u> | = | (294) | -100.0% |
| | 4,770 | 7,048 | 28,231 | 839 | 250 | (589) | -70.2% |
| Total - Professional | | | | | | | |
| Development | <u>79,944</u> | <u>308,513</u> | <u>308,593</u> | <u>281,397</u> | <u>650,238</u> | <u>368,841</u> | 131.1% |

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|--|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|
| Curriculum Development | | | | | | | |
| <u>2212 - INSTRUCTION & CURRICULUM SERVICES</u> | | | | | | | |
| 6131 - SUPPLEMENTAL PAY | 71,490 | 37,853 | 99,300 | 104,501 | 133,000 | 28,499 | 27.3% |
| 6161 - CLASSIFIED SALARIES - PART-TIME | - | - | - | - | - | - | 0.0% |
| 6211 - TEACHER RETIREMENT | 9,708 | 4,376 | 13,094 | 15,619 | 20,789 | 5,170 | 33.1% |
| 6221 - NON-TEACHER RETIREMENT | - | - | - | - | - | - | 0.0% |
| 6231 - OASDI/FICA | 498 | 707 | - | - | - | - | 0.0% |
| 6232 - MEDICARE | 1,028 | 568 | 1,309 | 1,344 | 1,929 | 585 | 43.6% |
| 6312 - PROGRAM IMPROVEMENT SERVICES | <u>14,589</u> | <u>23,963</u> | <u>49,000</u> | = | = | = | 0.0% |
| 6314 - STAFF SERVICES | - | - | 2,000 | - | - | - | 0.0% |
| 6319 - OTHER PROFESSIONAL SERVICES | 28,000 | 30,000 | 28,000 | - | - | - | 0.0% |
| 6391 - OTHER PURCHASED SERVICES | 2,522 | 3,250 | 3,700 | - | - | - | 0.0% |
| 6411 - SUPPLIES | = | = | <u>2,750</u> | <u>2,446</u> | <u>6,750</u> | <u>4,304</u> | 176.0% |
| | 127,836 | 100,717 | 199,153 | 123,910 | 162,468 | 38,558 | 31.1% |

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|-------------------|
| 2213 - INSTRUCTIONAL STAFF TRAINING | | | | | | | |
| 6131 - SUPPLEMENTAL PAY | 3,380 | 3,475 | 8,220 | 19,775 | 20,000 | 225 | 1.1% |
| 6211 - TEACHER RETIREMENT | 526 | 522 | 1,192 | 3,265 | 4,404 | 1,139 | 34.9% |
| 6232 - MEDICARE | 47 | 50 | 119 | 287 | 291 | 4 | 1.5% |
| 6319 - OTHER PROFESSIONAL SERVICES | 48,037 | 14,050 | 69,920 | 2,000 | - | (2,000) | -100.0% |
| 6411 - SUPPLIES | = | = | <u>1,000</u> | = | = | = | <u>0.0%</u> |
| | 51,991 | 18,110 | 80,451 | 25,327 | 24,695 | (632) | -2.5% |
| Total - Curriculum Development | 179,826 | 118,827 | 279,604 | 149,626 | 187,163 | 37,538 | 25.1% |
| 2123 - APPRAISAL SERVICES | | | | | | | |
| 6112 - ADMINISTRATORS SALARIES | 79,007 | 81,180 | 79,007 | 87,378 | 89,999 | 2,621 | 3.0% |
| 6211 - TEACHER RETIREMENT | 12,588 | 12,979 | 12,582 | 14,040 | 14,552 | 512 | 3.6% |
| 6232 - MEDICARE | 1,029 | 1,055 | 1,144 | 1,267 | 1,305 | 38 | 3.0% |
| 6241 - EMPLOYEE INSURANCE | 7,870 | 8,377 | 7,830 | 9,464 | 10,364 | 901 | 9.5% |
| 6391 - OTHER PURCHASED SERVICES | 496 | 2,074 | 2,569 | 1,546 | 2,600 | 1,054 | 68.2% |
| 6411 - SUPPLIES | <u>46,557</u> | <u>54,120</u> | <u>71,667</u> | <u>750</u> | <u>250</u> | <u>(500)</u> | -66.7% |
| | 147,547 | 159,785 | 174,799 | 114,444 | 119,070 | 4,626 | 4.0% |
| Total - Assessment | <u>147,547</u> | <u>159,785</u> | <u>174,799</u> | <u>114,444</u> | <u>119,070</u> | <u>4,626</u> | 4.0% |

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|-------------------|
| Student Services | | | | | | | |
| 2122 - COUNSELING SERVICES | | | | | | | |
| 6151 - CLASSIFIED SALARIES | 105,794 | 108,703 | 105,794 | 117,003 | 120,513 | 3,510 | 3.0% |
| 6221 - NON-TEACHER RETIREMENT | 7,765 | 8,028 | 7,790 | 8,675 | 8,979 | 304 | 3.5% |
| 6231 - OASDI/FICA | 6,566 | 6,734 | 6,559 | 7,254 | 7,472 | 218 | 3.0% |
| 6232 - MEDICARE | 1,536 | 1,575 | 1,534 | 1,697 | 1,747 | 51 | 3.0% |
| 6241 - EMPLOYEE INSURANCE | 7,891 | 8,392 | 7,851 | 9,465 | 10,382 | 918 | 9.7% |
| 6313 - PUPIL SERVICES | 1,753 | 3,623 | 5,000 | 11,772 | 15,000 | 3,228 | 27.4% |
| 6316 - WEBSITE MAINT | <u>1,759</u> | = | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> | = | 0.0% |
| | 133,063 | 137,055 | 139,529 | 160,866 | 169,094 | 8,227 | 5.1% |
| 2529 - OTHER FISCAL SERVICES | | | | | | | |
| 6371 - DUES AND MEMBERSHIPS | 956 | 1,135 | 1,400 | 3,111 | 3,500 | 389 | 12.5% |
| Total - Student Services | <u>134,019</u> | <u>138,190</u> | <u>140,929</u> | <u>163,977</u> | <u>172,594</u> | <u>8,616</u> | 5.3% |
| Social Workers | | | | | | | |
| 2113 - SOCIAL WORK SERVICES | | | | | | | |
| 6151 - CLASSIFIED SALARIES | 39,602 | 97,583 | 45,260 | 104,135 | 114,054 | 9,919 | 9.5% |
| 6221 - NON-TEACHER RETIREMENT | 3,225 | 7,746 | 3,638 | 8,267 | 9,106 | 839 | 10.1% |
| 6231 - OASDI/FICA | 2,455 | 5,408 | 2,806 | 6,457 | 7,071 | 615 | 9.5% |
| 6232 - MEDICARE | 574 | 1,265 | 656 | 1,510 | 1,654 | 144 | 9.5% |
| 6241 - EMPLOYEE INSURANCE | 7,441 | 15,781 | 7,803 | 6,908 | 28,723 | 21,814 | 315.8% |
| Total - Social Workers | <u>53,297</u> | <u>127,782</u> | <u>60,163</u> | <u>127,276</u> | <u>160,607</u> | <u>33,331</u> | 26.2% |
| Nurses | | | | | | | |
| 2134 - NURSING SERVICES | | | | | | | |
| 6151 - CLASSIFIED SALARIES | 142,520 | 139,955 | 142,521 | 162,813 | 163,704 | 20,293 | 12.5% |
| 6221 - NON-TEACHER RETIREMENT | 11,374 | 11,410 | 11,376 | 13,116 | 13,366 | 1,742 | 13.3% |
| 6231 - OASDI/FICA | 7,423 | 7,341 | 8,836 | 10,280 | 10,149 | 2,858 | 27.8% |
| 6232 - MEDICARE | 1,736 | 1,717 | 2,067 | 2,404 | 2,373 | 668 | 27.8% |
| 6241 - EMPLOYEE INSURANCE | 23,732 | 25,270 | 22,813 | 28,391 | 31,044 | 4,658 | 16.4% |
| 6319 - OTHER PROFESSIONAL SERVICES | 36,475 | 58,693 | 6,500 | 4,000 | 4,000 | (32,475) | -811.9% |
| 6411 - SUPPLIES | 15,934 | 5,131 | 15,335 | 1,818 | 6,500 | (14,116) | -776.5% |
| 6541 - REGULAR EQUIPMENT | - | 772 | 1,960 | - | 2,575 | - | |

239,195 252,289 211,408 225,822 233,712 (13,373) -5.9%

| 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|

**2544 - CARE AND UPKEEP
OF EQUIPMENT**

6332 - REPAIRS &
MAINTENANCE

- 203 350 500 500 - 0.0%

Total - Nurses

239,195 252,492 211,758 226,322 234,212 7,890 3.5%

Business Office

**1931 - TUITION FOR
SPECIAL EDUCATION**

6311 - INSTRUCTIONAL
SERVICES

14,884 19,220 25,000 25,000 43,000 18,000 72.0%

**2311 - BOARD OF
EDUCATION**

6315 - AUDIT SERVICES

15,652 16,500 15,000 24,000 20,000 (4,000) -16.7%

6316 - WEBSITE MAINT

- - 1,000 - - 0.0%

6352 - LIABILITY

INSURANCE

85,468 90,968 85,468 108,688 110,000 1,312 1.2%

6353 - FIDELITY BOND

PREMIUMS

80 90 100 100 110 10 10.0%

6371 - DUES AND

MEMBERSHIPS

7,994 9,682 8,000 9,390 - (9,390) -100.0%

109,194 117,240 109,568 142,178 130,110 (12,068) -8.5%

| 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|

2521 - FISCAL SERVICES

6112 - ADMINISTRATORS

SALARIES

63,365 67,500 63,365 145,307 149,666 4,359 3.0%

6181 - OVERTIME PAY

- - - 771 771 - 0.0%

6211 - TEACHER RETIREMENT

9,726 10,387 9,751 22,441 23,206 764 3.4%

6221 - NON-TEACHER

RETIREMENT

- - 586 702 765 63 9.0%

6231 - OASDI/FICA

- - 48 48 48 - 0.0%

6232 - MEDICARE

920 979 930 2,118 2,181 63 3.0%

6241 - EMPLOYEE INSURANCE

3,954 4,173 3,934 8,282 10,463 2,181 26.3%

6261 - WORKERS'

COMPENSATION INSURANCE

87,559 61,935 82,000 145,932 125,000 (20,932) -14.3%

6271 - UNEMPLOYMENT

COMPENSATION

15,558 1,257 20,000 1,166 - (1,166) -100.0%

6319 - OTHER PROFESSIONAL

SERVICES

20,444 1,037 18,500 20,000 - (20,000) -100.0%

6343 - TRAVEL

- - - 5,000 8,000 3,000 60.0%

6359 - JUDGEMENTS &

SETTLEMENTS

- 194 - 15,028 500 (14,528) -96.7%

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|---|-----------------|-----------------|-----------------|----------------|----------------|-----------------|-------------------|
| 6371 - DUES AND MEMBERSHIPS | 471 | 1,517 | 1,000 | 298 | 1,200 | 902 | 302.7% |
| 6391 - OTHER PURCHASED SERVICES | 2,269 | 5,644 | 34,468 | 128,525 | 101,500 | (27,025) | -21.0% |
| 6398 - OTHER EXPENSES | 5,427 | 34 | - | 103 | - | (103) | -100.0% |
| 6411 - SUPPLIES | <u>4,986</u> | <u>8,788</u> | <u>9,500</u> | <u>6,804</u> | <u>4,500</u> | <u>(2,304)</u> | -33.9% |
| | 214,680 | 165,468 | 246,104 | 504,550 | 429,825 | (74,725) | -14.8% |
| Total - Business Office | 338,758 | 301,929 | 380,671 | 671,728 | 602,935 | (68,793) | -10.2% |
| Technology | | | | | | | |
| <u>1111 - ELEMENTARY</u> | | | | | | | |
| 6411 - SUPPLIES | 82,525 | - | 83,203 | - | - | - | 0.0% |
| 6412 - TECHNOLOGY RELATED SUPPLIES | 42,582 | 74,749 | 84,203 | 122,413 | 178,392 | 55,978 | 45.7% |
| 6543 - TECHNOLOGY EQUIPMENT | <u>61,839</u> | = | <u>61,839</u> | <u>3,190</u> | <u>24,504</u> | <u>21,314</u> | 668.2% |
| | 186,946 | 74,749 | 229,245 | 125,603 | 202,896 | 77,292 | 61.5% |
| <u>1131 - MIDDLE SCHOOL</u> | | | | | | | |
| 6411 - SUPPLIES | 47,987 | - | 46,159 | - | - | - | 0.0% |
| 6412 - TECHNOLOGY RELATED SUPPLIES | 28,936 | 53,051 | 32,601 | 92,470 | 129,539 | 37,069 | 40.1% |
| 6543 - TECHNOLOGY EQUIPMENT | - | 29,937 | - | 25,260 | - | (25,260) | -100.0% |
| <u>1151 - HIGH SCHOOL</u> | | | | | | | |
| 6411 - SUPPLIES | 81,573 | - | 81,342 | - | - | - | 0.0% |
| 6412 - TECHNOLOGY RELATED SUPPLIES | 58,452 | 115,649 | 61,336 | 128,652 | 155,155 | 26,503 | 20.6% |
| 6543 - TECHNOLOGY EQUIPMENT | - | 387 | - | 103,823 | 15,625 | (88,198) | -85.0% |
| <u>2331 - ADMINISTRATIVE TECHNOLOGY SERVICES</u> | | | | | | | |
| 6112 - ADMINISTRATORS SALARIES | 63,365 | 67,500 | 63,365 | 86,000 | 88,580 | 2,580 | 3.0% |
| 6211 - TEACHER RETIREMENT | 9,726 | 10,387 | 9,751 | 13,842 | 14,348 | 506 | 3.7% |
| 6232 - MEDICARE | 919 | 979 | 919 | 1,247 | 1,284 | 37 | 3.0% |
| 6241 - EMPLOYEE INSURANCE | <u>3,954</u> | <u>4,173</u> | <u>3,934</u> | <u>9,465</u> | <u>10,367</u> | <u>902</u> | 9.5% |
| | 77,963 | 83,039 | 77,969 | 110,554 | 114,579 | 4,025 | 3.6% |

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|-------------------|
| <u>2661 - DATA PROCESSING SERVICES</u> | | | | | | | |
| 6151 - CLASSIFIED SALARIES | 288,793 | 299,731 | 288,022 | 336,866 | 347,670 | 10,804 | 3.2% |
| 6161 - CLASSIFIED SALARIES - PART-TIME | - | 3,428 | 6,165 | 6,165 | 6,165 | - | 0.0% |
| 6181 - OVERTIME PAY | 3,316 | 6,986 | 1,541 | 3,629 | 1,541 | (2,088) | -57.5% |
| 6221 - NON-TEACHER RETIREMENT | 22,717 | 23,899 | 23,062 | 26,893 | 28,047 | 1,154 | 4.3% |
| 6231 - OASDI/FICA | 17,573 | 18,655 | 18,335 | 21,364 | 22,034 | 670 | 3.1% |
| 6232 - MEDICARE | 4,110 | 4,363 | 4,287 | 4,996 | 5,152 | 157 | 3.1% |
| 6241 - EMPLOYEE INSURANCE | 39,263 | 41,827 | 39,062 | 44,167 | 51,707 | 7,540 | 17.1% |
| 6332 - REPAIRS & MAINTENANCE | 199 | 2,728 | 2,500 | 3,890 | - | (3,890) | -100.0% |
| 6343 - TRAVEL | - | - | 7,460 | 2,881 | 5,500 | 2,619 | 90.9% |
| 6412 - TECHNOLOGY RELATED SUPPLIES | 27,345 | 35,986 | 26,795 | 23,978 | 18,263 | (5,715) | -23.8% |
| 6543 - TECHNOLOGY EQUIPMENT | <u>40,294</u> | <u>30,004</u> | <u>40,294</u> | <u>58,317</u> | <u>55,818</u> | <u>(2,499)</u> | -4.3% |
| | 443,611 | 467,608 | 457,525 | 533,145 | 541,897 | 8,752 | 1.6% |
| <u>4051 - BUILDING CONSTRUCTION & IMPROVEMENT</u> | | | | | | | |
| 6521 - BUILDINGS | 10,120 | - | 10,120 | - | - | (10,120) | 0.0% |
| Total - Technology | <u>848,201</u> | <u>625,397</u> | <u>902,359</u> | <u>769,302</u> | <u>859,372</u> | <u>79,950</u> | 10.4% |

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|---|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|
| <u>Debt</u> | | | | | | | |
| <u>5111 - PRINCIPAL - BONDS</u> | | | | | | | |
| 6611 - PRINCIPAL - BONDS | 5,130,000 | 1,560,784 | 5,130,000 | 5,230,000 | 3,315,000 | (1,915,000) | -36.6% |
| <u>5131 - PRINCIPAL - LEASE PURCHASE</u> | | | | | | | |
| 6613 - PRINCIPAL - LEASE PURCHASE | 2,125,000 | - | 2,322,955 | 145,000 | 170,000 | 25,000 | 17.2% |
| <u>5211 - INTEREST - BONDS</u> | | | | | | | |
| 6621 - INTEREST - BONDS | 1,350,128 | 2,638,670 | 1,338,728 | 1,618,606 | 1,275,464 | (343,142) | -21.2% |
| <u>5231 - INTEREST - LEASE PURCHASE</u> | | | | | | | |
| 6623 - INTEREST - LEASE PURCHASE | 206,816 | - | 8,861 | 139,318 | 113,915 | (25,403) | -18.2% |

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|--|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|
|--|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|

5311 - FEES - BONDS

| | | | | | | | |
|---------------------|--------------|--------------|--------------|--------------|--------------|---|------|
| 6631 - FEES - BONDS | <u>5,445</u> | <u>3,377</u> | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> | = | 0.0% |
| | 5,445 | 3,377 | 5,000 | 5,000 | 5,000 | - | 0.0% |

5331 - FEES - LEASE

PURCHASE

| | | | | | | | |
|---------------------------------|--------------|---|--------------|---|---|---|------|
| 6633 - FEES - LEASE PURCHASE | <u>2,783</u> | = | <u>4,000</u> | = | = | = | 0.0% |
|---------------------------------|--------------|---|--------------|---|---|---|------|

| | | | | | | | |
|---------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|----------------------|
| Total - Debt | <u>8,820,171</u> | <u>4,202,830</u> | <u>8,809,544</u> | <u>7,137,924</u> | <u>4,879,379</u> | <u>(2,258,545)</u> | <u>-31.6%</u> |
|---------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|----------------------|

Food Service

2561 - FOOD SERVICE -

ADMINISTRATION

| | | | | | | | |
|-------------------------------|--------------|--------------|--------------|---|---|---|------|
| 6151 - CLASSIFIED SALARIES | 56,579 | 48,843 | 54,498 | - | - | - | 0.0% |
| 6221 - NON-TEACHER RETIREMENT | 4,418 | 3,803 | 4,272 | - | - | - | 0.0% |
| 6231 - OASDI/FICA | 3,437 | 2,958 | 3,379 | - | - | - | 0.0% |
| 6232 - MEDICARE | 804 | 692 | 790 | - | - | - | 0.0% |
| 6241 - EMPLOYEE INSURANCE | <u>7,873</u> | <u>6,625</u> | <u>7,810</u> | = | = | = | 0.0% |
| | 73,112 | 62,920 | 70,749 | - | - | - | 0.0% |

2562 - FOOD PREPARATION &

DISPENSING

| | | | | | | | |
|--|--------------|--------------|---------------|---------|---------|---------|-------|
| 6151 - CLASSIFIED SALARIES | 95,685 | 97,950 | 85,249 | 65,084 | 66,863 | 1,779 | 2.7% |
| 6161 - CLASSIFIED SALARIES - PART-TIME | 82,038 | 69,443 | 126,910 | 37,353 | 38,362 | 1,009 | 2.7% |
| 6171 - CLASSIFIED SEVERANCE PAY | - | - | - | - | - | - | 0.0% |
| 6181 - OVERTIME PAY | 2,616 | 3,221 | 3,084 | 1,000 | 1,000 | - | 0.0% |
| 6221 - NON-TEACHER RETIREMENT | 15,274 | 14,157 | 22,525 | 10,989 | 11,558 | 569 | 5.2% |
| 6231 - OASDI/FICA | 9,842 | 9,395 | 13,346 | 6,413 | 6,586 | 173 | 2.7% |
| 6232 - MEDICARE | 2,302 | 2,195 | 3,122 | 1,499 | 1,540 | 40 | 2.7% |
| 6241 - EMPLOYEE INSURANCE | 42,441 | 36,110 | 7,766 | 18,925 | 20,675 | 1,749 | 9.2% |
| | | | | | | | -41.0 |
| 6319 - OTHER PROFESSIONAL SERVICES | 594 | 15 | 598 | 981 | 579 | (402) | % |
| | | | | | | | 372.8 |
| 6332 - REPAIRS & MAINTENANCE | 13,907 | 16,539 | 17,000 | 11,326 | 53,546 | 42,220 | % |
| 6371 - DUES AND MEMBERSHIPS | 389 | 389 | 459 | - | - | - | 0.0% |
| 6391 - OTHER PURCHASED SERVICES | 3,678 | 20,658 | 38,600 | 565,890 | 625,000 | 59,110 | 10.4% |
| 6411 - SUPPLIES | 22,458 | 21,586 | 63,850 | - | 3,250 | 3,250 | |
| 6416 - MISC SUPPLIES | - | - | - | - | - | - | 0.0% |
| 6471 - FOOD SUPPLIES | 111,304 | 295,028 | 112,612 | 1,469 | 1,500 | 31 | 2.1% |
| 6541 - REGULAR EQUIPMENT | <u>6,592</u> | <u>3,815</u> | <u>27,000</u> | = | = | = | 0.0% |
| | 409,119 | 590,503 | 522,121 | 720,930 | 830,459 | 109,529 | 15.2% |

| | | | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|
| Total - Food Service | 482,231 | 653,423 | 592,870 | 720,930 | 830,459 | 109,529 | 15.2% |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|

| 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|

Copier

1111 - ELEMENTARY

| | | | | | | | |
|------------------------------|--------------|--------------|--------------|--------------|---|----------------|---------|
| 6332 - REPAIRS & MAINTENANCE | - | - | - | - | - | - | 0.0% |
| 6334 - RENTAL - EQUIPMENT | <u>2,310</u> | <u>2,310</u> | <u>2,310</u> | <u>2,039</u> | = | <u>(2,039)</u> | -100.0% |
| | 2,310 | 2,310 | 2,310 | 2,039 | - | (2,039) | -100.0% |

2321 - OFFICE OF SUPERINTENDENT

| | | | | | | | |
|---------------------------|--------|--------|--------|--------|--------|---------|--------|
| 6334 - RENTAL - EQUIPMENT | 32,346 | 32,346 | 32,346 | 35,000 | 29,856 | (5,144) | -14.7% |
| | 32,346 | 32,346 | 32,346 | 35,000 | 29,856 | (5,144) | -14.7% |

2661 - DATA PROCESSING SERVICES

| | | | | | | | |
|-----------------------------|---|---|---|--------------|---|----------------|--|
| 6543 - TECHNOLOGY EQUIPMENT | = | = | = | <u>3,000</u> | = | <u>(3,000)</u> | |
| | - | - | - | 3,000 | - | (3,000) | |

| | | | | | | | |
|------------------------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|
| <u>Total - Copier</u> | 34,656 | 34,656 | 34,656 | 40,039 | 29,856 | (10,183) | -25.4% |
|------------------------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|

Building And Grounds

1111 - ELEMENTARY

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

1131 - MIDDLE SCHOOL

| | | | | | | | |
|-----------------|------------|---|--------------|---|---|---|-------------|
| 6411 - SUPPLIES | <u>757</u> | = | <u>1,750</u> | = | = | = | <u>0.0%</u> |
| | 757 | - | 1,750 | - | - | - | 0.0% |

1151 - HIGH SCHOOL

| | | | | | | | |
|-----------------|------------|---|------------|---|---|--------------|------|
| 6411 - SUPPLIES | <u>136</u> | = | <u>500</u> | = | = | <u>(136)</u> | 0.0% |
| | 136 | - | 500 | - | - | (136) | 0.0% |

| 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|

**2541 - OPERATION OF
PLANT -**

ADMINISTRATION

6112 - ADMINISTRATORS

SALARIES 18,342 - 41,835 142,529 146,805 4,276 3.0%

6151 - CLASSIFIED

SALARIES 37,856 41,955 37,793 52,603 54,059 1,456 2.8%

6181 - OVERTIME PAY 14 78 150 171 150 (21) -12.1%

6221 - NON-TEACHER

RETIREMENT 3,543 3,454 6,849 4,917 5,142 226 4.6%

6231 - OASDI/FICA 3,485 2,606 4,947 3,270 3,361 90 2.8%

6232 - MEDICARE 815 610 1,156 2,831 2,915 83 2.9%

6241 - EMPLOYEE

INSURANCE 7,837 8,356 12,360 18,931 20,746 1,816 9.6%

6319 - OTHER

PROFESSIONAL SERVICES 123,296 77,821 138,339 2,500 1,000 (1,500) -60.0%

6343 - TRAVEL = = = 4,778 8,625 3,847 80.5%

195,187 134,878 243,429 232,530 242,803 10,273 4.4%

**2546 - SECURITY
SERVICES**

6161 - CLASSIFIED

SALARIES - PART-TIME 3,413 7,796 9,556 10,638 - (10,638) -100.0%

6231 - OASDI/FICA 212 483 592 660 - (660) -100.0%

6232 - MEDICARE 49 113 139 154 - (154) -100.0%

6319 - OTHER

PROFESSIONAL SERVICES 22,595 64,938 35,000 60,373 57,197 (3,176) -5.3%

26,269 73,330 45,287 71,825 57,197 (14,628) -20.4%

Total - Building And Grounds **225,560** **208,208** **295,816** **304,354** **300,000** **(4,490)** **-1.5%**

Maintenance

**2541 - OPERATION OF
PLANT -**

ADMINISTRATION

6393 - CONTRACTED

LABOR SERVICES 284 1,420 750 = = = 0.0%

284 1,420 750 - - - 0.0%

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|--|-----------------|-----------------|-----------------|----------------|----------------|-----------------|-------------------|
| <u>2542 - CARE AND UPKEEP OF BUILDINGS</u> | | | | | | | |
| 6151 - CLASSIFIED | | | | | | | |
| SALARIES | 69,988 | 66,435 | 48,280 | 80,912 | 124,038 | 43,126 | 53.3% |
| 6161 - CLASSIFIED | | | | | | | |
| SALARIES - PART-TIME | - | 5,324 | 3,596 | 3,596 | 3,596 | - | 0.0% |
| 6181 - OVERTIME PAY | 919 | 2,256 | 5,652 | 5,652 | 5,652 | - | 0.0% |
| 6221 - NON-TEACHER | | | | | | | |
| RETIREMENT | 6,462 | 6,124 | 5,698 | 7,316 | 12,923 | 5,607 | 76.6% |
| 6231 - OASDI/FICA | 4,383 | 4,329 | 3,567 | 5,272 | 8,264 | 2,992 | 56.8% |
| 6232 - MEDICARE | 1,025 | 1,065 | 833 | 1,232 | 1,932 | 699 | 56.8% |
| 6241 - EMPLOYEE | | | | | | | |
| INSURANCE | 23,385 | 20,745 | 13,630 | 15,773 | 37,756 | 21,984 | 139.4% |
| 6332 - REPAIRS & MAINTENANCE | 96,366 | 158,482 | 100,500 | 324,106 | 116,470 | (207,636) | -64.1% |
| 6391 - OTHER PURCHASED SERVICES | 589 | 10,028 | 5,497 | 1,910 | 3,350 | 1,440 | 75.4% |
| 6521 - BUILDINGS | 4,097,011 | - | 30,202,449 | 330,000 | - | (330,000) | -100.0% |
| 6541 - REGULAR EQUIPMENT | <u>69,460</u> | <u>111,286</u> | <u>96,646</u> | <u>128,894</u> | <u>101,019</u> | <u>(27,875)</u> | -21.6% |
| | 4,369,587 | 390,763 | 30,486,348 | 904,663 | 415,000 | (489,662) | -54.1% |
| <u>2543 - CARE AND UPKEEP OF GROUNDS</u> | | | | | | | |
| 6151 - CLASSIFIED | | | | | | | |
| SALARIES | 204,367 | 214,678 | 193,845 | 282,867 | 334,680 | 51,813 | 18.3% |
| 6221 - NON-TEACHER | | | | | | | |
| RETIREMENT | 16,535 | 17,414 | 15,563 | 23,082 | 24,144 | 1,062 | 4.6% |
| 6231 - OASDI/FICA | 11,971 | 12,554 | 12,018 | 17,538 | 20,750 | 3,212 | 18.3% |
| 6232 - MEDICARE | 2,800 | 2,936 | 2,811 | 4,101 | 4,853 | 752 | 18.3% |
| 6241 - EMPLOYEE | | | | | | | |
| INSURANCE | 36,715 | 38,805 | 32,713 | 53,625 | 62,067 | 8,443 | 15.7% |
| 6541 - REGULAR EQUIPMENT | <u>23,629</u> | <u>130,827</u> | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> | = | 0.0% |
| | 296,413 | 418,017 | 261,950 | 386,243 | 451,495 | 65,252 | 16.9% |
| <u>2544 - CARE AND UPKEEP OF EQUIPMENT</u> | | | | | | | |
| 6331 - CLEANING SERVICES | 3,354 | - | 3,354 | 11,930 | 5,000 | (6,930) | -58.1% |
| 6332 - REPAIRS & MAINTENANCE | 61,019 | 27,716 | 59,630 | 5,948 | 21,043 | 15,095 | 253.8% |
| 6411 - SUPPLIES | 13,255 | 1,441 | 29,000 | 39,993 | 9,500 | (30,493) | -76.2% |
| | <u>77,628</u> | <u>29,157</u> | <u>91,984</u> | <u>57,871</u> | <u>35,543</u> | <u>(22,328)</u> | -38.6% |
| <u>4051 - BUILDING CONSTRUCTION & IMPROVEMENT</u> | | | | | | | |
| 6521 - BUILDINGS | <u>344,939</u> | <u>14,200</u> | <u>327,000</u> | = | = | = | 0.0% |
| | <u>344,939</u> | <u>14,200</u> | <u>327,000</u> | = | = | = | 0.0% |

Total - Maintenance **5,093,295** **862,322** **31,168,032** **1,348,777** **902,038** **(451,182)** **-33.5%**

| 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|
|-----------------|-----------------|-----------------|----------------|----------------|---------------|-------------------|

**2542 - CARE AND UPKEEP
OF BUILDINGS**

| | | | | | | | |
|---|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|----------------------|--------------------|
| 6151 - CLASSIFIED SALARIES | 490,810 | 535,881 | 542,763 | 903,891 | 932,446 | 28,555 | 3.2% |
| 6161 - CLASSIFIED SALARIES - PART-TIME | 13,742 | 4,574 | 22,530 | 19,218 | 16,013 | (3,205) | -16.7% |
| 6181 - OVERTIME PAY | 20,428 | 89,783 | 58,568 | 67,136 | 58,568 | (8,568) | -12.8% |
| 6221 - NON-TEACHER RETIREMENT | 43,646 | 51,799 | 53,722 | 82,251 | 88,476 | 6,225 | 7.6% |
| 6231 - OASDI/FICA | 32,238 | 38,785 | 38,679 | 60,665 | 62,436 | 1,771 | 2.9% |
| 6232 - MEDICARE | 7,540 | 9,071 | 9,046 | 14,189 | 14,601 | 413 | 2.9% |
| 6241 - EMPLOYEE INSURANCE | <u>112,384</u> | <u>129,265</u> | <u>120,805</u> | <u>210,023</u> | <u>229,945</u> | <u>19,922</u> | <u>9.5%</u> |
| | 720,789 | 859,157 | 846,113 | 1,357,373 | 1,402,486 | 45,114 | 3.3% |
| Total - Custodial | <u>720,789</u> | <u>859,157</u> | <u>846,113</u> | <u>1,357,373</u> | <u>1,402,486</u> | <u>45,114</u> | <u>3.3%</u> |

**2545 - VEHICLE
SERVICING &
MAINTENANCE**

| | | | | | | | |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------|
| 6332 - REPAIRS & MAINTENANCE | 1,055 | 8,479 | 3,500 | 5,436 | 8,500 | 3,064 | 56.4% |
| 6486 - GASOLINE/DIESEL | <u>3,093</u> | <u>4,522</u> | <u>3,000</u> | <u>3,359</u> | <u>3,000</u> | <u>(359)</u> | -10.7% |
| | 4,148 | 13,000 | 6,500 | 8,795 | 11,500 | 2,705 | 30.7% |

**2551 - CONTRACTED
TRANSPORTATION**

| | | | | | | | |
|---|--------------|--------|--------------|---|-------|-------|------|
| 6341 - CONTRACTED PUPIL TRANSPORTATION | - | 23,250 | - | - | 2,500 | 2,500 | |
| 6342 - OTHER NON ROUTE TRANSPORTATION | <u>5,699</u> | = | <u>1,200</u> | = | = | = | 0.0% |
| | 5,699 | 23,250 | 1,200 | - | 2,500 | 2,500 | |

| | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Budget | 2025 Budget | Inc/ (Dec) | Percent Change |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|-------------------|
| <u>2552 - DISTRICT OPERATED TRANSPORTATION</u> | | | | | | | |
| 6151 - CLASSIFIED SALARIES | 145,323 | 161,942 | 173,242 | 183,184 | 164,683 | (18,501) | -10.1% |
| 6161 - CLASSIFIED SALARIES - PART-TIME | 2,459 | 989 | 1,000 | 3,697 | 38,055 | 34,358 | 929.5% |
| 6181 - OVERTIME PAY | 11,043 | 14,569 | 30,825 | - | 30,825 | 30,825 | |
| 6221 - NON-TEACHER RETIREMENT | 12,861 | 14,145 | 18,664 | 14,015 | 18,802 | 4,787 | 34.2% |
| 6231 - OASDI/FICA | 9,639 | 10,780 | 14,701 | 10,934 | 14,481 | 3,547 | 32.4% |
| 6232 - MEDICARE | 2,254 | 2,521 | 3,438 | 2,557 | 3,386 | 829 | 32.4% |
| 6241 - EMPLOYEE INSURANCE | 28,076 | 27,960 | 27,196 | 28,386 | 45,088 | 16,702 | 58.8% |
| 6332 - REPAIRS & MAINTENANCE | 2,865 | 1,917 | 8,000 | 5,818 | 8,200 | 2,382 | 40.9% |
| 6334 - RENTAL - EQUIPMENT | 33,518 | 133,263 | 157,800 | 122,276 | 107,276 | (15,000) | -12.3% |
| 6343 - TRAVEL | - | 705 | 250 | - | 2,140 | 2,140 | |
| 6391 - OTHER PURCHASED SERVICES | 22 | 187 | 560 | 16,527 | 500 | (16,027) | -97.0% |
| 6486 - GASOLINE/DIESEL | 9,157 | 28,612 | 25,000 | 25,000 | 25,000 | - | 0.0% |
| 6551 - VEHICLES | = | = | <u>3,500</u> | = | = | = | 0.0% |
| | 257,217 | 397,589 | 464,176 | 412,393 | 458,436 | 46,043 | 11.2% |
| <u>2555 - PAYMENT TO DISTRICTS FOR TRANSPORTATION</u> | | | | | | | |
| 6341 - CONTRACTED PUPIL TRANSPORTATION | 3,734 | 3,273 | 7,000 | 12,500 | 15,000 | 2,500 | 20.0% |
| Total - Transportation | <u>270,798</u> | <u>437,111</u> | <u>478,876</u> | <u>433,688</u> | <u>487,436</u> | <u>53,748</u> | 12.4% |
| <u>2542 - CARE AND UPKEEP OF BUILDINGS</u> | | | | | | | |
| <u>6335 - WATER & SEWER</u> | 65,274 | 58,929 | 77,850 | 82,500 | 91,250 | 8,750 | 10.6% |
| 6336 - TRASH REMOVAL | 20,519 | 30,995 | 37,250 | 36,000 | 44,000 | 8,000 | 22.2% |
| 6482 - NATURAL GAS | 61,272 | 66,123 | 51,750 | 102,512 | 71,200 | (31,312) | -30.5% |
| 6481 - ELECTRIC | 301,575 | 285,116 | 317,600 | 401,653 | 397,000 | (4,653) | -1.2% |
| | <u>448,639</u> | <u>441,164</u> | <u>484,450</u> | <u>622,666</u> | <u>603,450</u> | <u>(19,216)</u> | -3.1% |
| Total - Utilities | <u>448,639</u> | <u>441,164</u> | <u>484,450</u> | <u>622,666</u> | <u>603,450</u> | <u>(19,216)</u> | -3.1% |
| TOTAL | <u>32,130,000</u> | <u>25,068,879</u> | <u>59,630,666</u> | <u>31,180,195</u> | <u>30,307,695</u> | <u>(887,200)</u> | -2.8% |

POSITIONS

| | 2023-24 | 2024-25 | +/- |
|--|------------|------------|------------|
| Administrative Center | | | |
| Superintendent | 1.0 | 1.0 | 0.0 |
| Assistant Superintendent | 2.0 | 2.0 | 0.0 |
| Administrative Assistant | 2.0 | 2.0 | 0.0 |
| Chief Financial Officer | 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 |
| Assessment Coordinator | 1.0 | 1.0 | 0.0 |
| Multi-Tiered Systems of Support Specialist | 1.0 | 1.0 | 0.0 |
| Federal Programs Coordinator | 1.0 | 1.0 | 0.0 |
| Digital Marketing and Media Specialist | 1.0 | 1.0 | 0.0 |
| HR Specialist | 2.0 | 2.0 | 0.0 |
| Accounting Manager | 1.0 | 1.0 | 0.0 |
| AP/AR Specialist | 1.0 | 1.0 | 0.0 |
| Payroll Specialist | 1.0 | 1.0 | 0.0 |
| Technology Coordinator | 1.0 | 1.0 | 0.0 |
| IT Manager | 1.0 | 1.0 | 0.0 |
| Data Specialist | 2.0 | 2.0 | 0.0 |
| Technology Support Specialist | <u>2.0</u> | <u>2.0</u> | <u>0.0</u> |
| | 23.0 | 23.0 | 0.0 |

| | 2023-24 | 2024-25 | +/- |
|--------------------------|------------|------------|------------|
| Operations | | | |
| Director of Operations | 1.0 | 1.0 | 0.0 |
| Administrative Assistant | 1.0 | 1.0 | 0.0 |
| Maintenance Supervisor | 1.0 | 1.0 | 0.0 |
| Maintenance | 2.0 | 3.0 | 1.0 |
| Grounds | 3.0 | 3.0 | 0.0 |
| Head Custodian | 3.0 | 3.0 | 0.0 |
| Custodian | 18.5 | 19.5 | 1.0 |
| Head Bus Driver | 1.0 | 1.0 | 0.0 |
| Bus Driver | 1.5 | 1.5 | 0.0 |
| Courier | 0.5 | 0.5 | 0.0 |
| Crossing Guard | 0.5 | 0.5 | 0.0 |
| Head Cook | 2.0 | 2.0 | 0.0 |
| Cook's Assistant | <u>1.4</u> | <u>1.4</u> | <u>0.0</u> |
| | 36.4 | 38.4 | 2.0 |

| | 2023-24 | 2024-25 | +/- |
|---|------------|------------|------------|
| Early Childhood Center | | | |
| Principal | 1.0 | 1.0 | 0.0 |
| Assistant Principal | 1.0 | 1.0 | 0.0 |
| Secretary I | 1.0 | 1.0 | 0.0 |
| Secretary II | 1.0 | 1.0 | 0.0 |
| Teaching & Learning Coach | 1.0 | 1.0 | 0.0 |
| Guidance Counselor | 2.0 | 2.0 | 0.0 |
| Social Worker | 1.0 | 1.0 | 0.0 |
| Social Emotional Teacher | 1.0 | 1.0 | 0.0 |
| Grade Level Teacher | 18.0 | 18.0 | 0.0 |
| Teaching & Learning Specialist, Reading | 2.0 | 2.0 | 0.0 |
| Reading/Math Specialist | 1.0 | 0.0 | -1.0 |
| Supplemental Math Teacher | 0.0 | 1.0 | 1.0 |
| Art Teacher | 1.0 | 1.0 | 0.0 |
| Music Teacher | 1.0 | 1.0 | 0.0 |
| PE Teacher | 1.7 | 1.8 | 0.1 |
| ELL Teacher | 0.5 | 0.5 | 0.0 |
| Gifted Teacher | 0.5 | 0.5 | 0.0 |
| Seed to Table Teacher | 1.0 | 1.0 | 0.0 |
| Librarian | 1.0 | 1.0 | 0.0 |
| Instructional Technology Specialist | 0.5 | 0.5 | 0.0 |
| Nurse | 1.0 | 1.0 | 0.0 |
| Preschool Teacher | 9.5 | 9.5 | 0.0 |
| Preschool Pedogogista | 0.5 | 0.5 | 0.0 |
| Preschool Aide | 5.0 | 5.0 | 0.0 |
| PAT Educator | 1.4 | 1.4 | 0.0 |
| PK Aide/Discover Club Supervisor | 1.0 | 1.0 | 0.0 |
| Discover Club | <u>2.8</u> | <u>2.8</u> | <u>0.0</u> |
| | 58.4 | 58.5 | 0.1 |

| | 2023-24 | 2024-25 | +/- |
|-------------------------------------|------------|----------------|------------|
| Elementary School | | | |
| Principal | 1.0 | 1.0 | 0.0 |
| Assistant Principal | 1.0 | 1.0 | 0.0 |
| Secretary I | 1.0 | 1.0 | 0.0 |
| Secretary II | 1.0 | 1.0 | 0.0 |
| Teaching and Learning Coach | 2.0 | 2.0 | 0.0 |
| Guidance Counselor | 2.0 | 2.0 | 0.0 |
| Social Emotional Teacher | 1.0 | 1.0 | 0.0 |
| Nurse | 1.0 | 1.0 | 0.0 |
| Elementary Teacher | 24.0 | 24.0 | 0.0 |
| Reading Specialist | 2.0 | 2.0 | 0.0 |
| Supplemental Math Teacher | 2.0 | 2.0 | 0.0 |
| Art Teacher | 1.0 | 1.0 | 0.0 |
| Music Teacher | 1.0 | 1.0 | 0.0 |
| PE Teacher | 2.0 | 2.0 | 0.0 |
| Seed to Table Teacher | 1.0 | 1.0 | 0.0 |
| Gifted Teacher | 1.0 | 1.0 | 0.0 |
| ELL Teacher | 1.0 | 1.0 | 0.0 |
| Librarian | 1.0 | 1.0 | 0.0 |
| Instructional Technology Specialist | 0.5 | 0.5 | 0.0 |
| Teacher Assistant | <u>3.0</u> | <u>3.0</u> | <u>0.0</u> |
| | 49.5 | 49.5 | 0.0 |

| | 2023-24 | 2024-25 | +/- |
|---|------------|------------|------------|
| Middle School | | | |
| Middle School Principal | 1.0 | 1.0 | 0.0 |
| Assistant Principal | 0.5 | 0.0 | -0.5 |
| Teaching & Learning Coach | 0.0 | 1.0 | 1.0 |
| Secretary I | 1.0 | 1.0 | 0.0 |
| Secretary II | 0.5 | 0.5 | 0.0 |
| Guidance Counselor | 1.0 | 1.0 | 0.0 |
| Social Worker | 0.5 | 0.5 | 0.0 |
| Math Teacher | 2.0 | 2.0 | 0.0 |
| Math Specialist | 1.0 | 1.0 | 0.0 |
| English Language Arts Teacher | 2.0 | 2.0 | 0.0 |
| Teaching & Learning Specialist, Reading | 1.0 | 1.0 | 0.0 |
| Science Teacher | 2.0 | 2.0 | 0.0 |
| Social Studies Teacher | 2.0 | 2.0 | 0.0 |
| Art Teacher | 0.7 | 0.5 | -0.2 |
| Music Teacher | 1.0 | 1.0 | 0.0 |
| Drama Teacher | 0.2 | 0.5 | 0.3 |
| PE Teacher | 2.0 | 2.0 | 0.0 |
| Elective Teacher (S2T/Sustainability) | 1.0 | 1.0 | 0.0 |
| Gifted Teacher | 0.8 | 0.8 | 0.0 |
| Foreign Language | 1.2 | 1.2 | 0.0 |
| ELL Teacher | 0.5 | 0.5 | 0.0 |
| Librarian | 0.5 | 0.4 | -0.1 |
| Instructional Technology Specialist | <u>0.9</u> | <u>0.9</u> | <u>0.0</u> |
| | 23.3 | 23.8 | 0.5 |

| | 2023-24 | 2024-25 | +/- |
|--|------------|------------|------------|
| High School | | | |
| High School Principal | 1.0 | 1.0 | 0.0 |
| Assistant Principal | 0.5 | 1.0 | 0.5 |
| Assistant Principal/Activities & Ath. Dir. | 1.0 | 1.0 | 0.0 |
| Secretary I | 1.0 | 1.0 | 0.0 |
| Secretary II | 0.5 | 0.5 | 0.0 |
| Registrar | 1.0 | 1.0 | 0.0 |
| Guidance Counselor | 2.0 | 2.0 | 0.0 |
| Social Worker | 0.5 | 0.5 | 0.0 |
| Nurse | 0.5 | 0.5 | 0.0 |
| Math Teacher | 4.0 | 4.0 | 0.0 |
| English Language Arts Teacher | 4.0 | 4.0 | 0.0 |
| Science Teacher | 4.0 | 4.0 | 0.0 |
| Social Studies Teacher | 4.0 | 4.0 | 0.0 |
| Art Teacher | 0.8 | 1.0 | 0.2 |
| Music Teacher | 1.0 | 1.0 | 0.0 |
| Drama Teacher | 0.8 | 1.0 | 0.2 |
| PE Teacher | 2.0 | 2.0 | 0.0 |
| Gifted Teacher | 0.2 | 0.2 | 0.0 |
| Foreign Language Teacher | 1.8 | 1.8 | 0.0 |
| ELL Teacher | 0.5 | 0.5 | 0.0 |
| Business Technology Teacher | 1.0 | 1.0 | 0.0 |
| Business Education Teacher | 1.0 | 1.0 | 0.0 |
| Career Connections Teacher | 1.0 | 1.0 | 0.0 |
| Librarian | 0.5 | 0.4 | -0.1 |
| Instructional Technology Specialist | 0.1 | 0.1 | 0.0 |
| Teacher Assistant | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> |
| | 35.7 | 36.5 | 0.8 |

Student Success Center

| | | | |
|--------------------------|------------|------------|------------|
| Missouri Options Teacher | 0.5 | 0.5 | 0.0 |
| Student Success Teacher | 3.0 | 3.0 | 0.0 |
| Intervention Teacher | <u>2.0</u> | <u>2.0</u> | <u>0.0</u> |
| | 5.5 | 5.5 | 0.0 |

DEBT

GENERAL OBLIGATION BONDS

Debt Service Requirements General Obligation Bonds

| Fiscal Year | | | |
|--------------------|-------------------------|-------------------------|-------------------------|
| Ending | | | |
| June 30 | Principal | Interest | Total |
| 2025 | 3,315,000.00 | 1,451,462.50 | 4,766,462.50 |
| 2026 | 3,380,000.00 | 1,326,137.50 | 4,706,137.50 |
| 2027 | 3,450,000.00 | 1,189,375.00 | 4,639,375.00 |
| 2028 | 3,200,000.00 | 1,049,412.50 | 4,249,412.50 |
| 2029 | 2,565,000.00 | 930,412.50 | 3,495,412.50 |
| 2030 | 2,100,000.00 | 831,000.00 | 2,931,000.00 |
| 2031 | 2,025,000.00 | 747,000.00 | 2,772,000.00 |
| 2032 | 2,100,000.00 | 666,000.00 | 2,766,000.00 |
| 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>\$ 41,535,000.00</u> | <u>\$ 10,901,300.00</u> | <u>\$ 52,436,300.00</u> |

DEBT

LEASE PARTICIPATION CERTIFICATES

Debt Service Requirements Lease Participation Certificates

| <u>Fiscal Year</u> <u>Ending</u> <u>June 30</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|---|------------------|-----------------|--------------|
| 2025 | 170,000.00 | 113,914.50 | 283,914.50 |
| 2026 | 180,000.00 | 107,131.50 | 287,131.50 |
| 2027 | 185,000.00 | 99,949.50 | 284,949.50 |
| 2028 | 195,000.00 | 92,568.00 | 287,568.00 |
| 2029 | 200,000.00 | 84,787.50 | 284,787.50 |
| 2030 | 210,000.00 | 76,807.50 | 286,807.50 |
| 2031 | 215,000.00 | 68,428.50 | 283,428.50 |
| 2032 | 225,000.00 | 59,850.00 | 284,850.00 |
| 2033 | 235,000.00 | 50,872.50 | 285,872.50 |
| 2034 | 245,000.00 | 41,496.00 | 286,496.00 |
| 2035 | 255,000.00 | 31,720.50 | 286,720.50 |
| 2036 | 265,000.00 | 21,546.00 | 286,546.00 |
| 2037 | 275,000.00 | 10,972.50 | 285,972.50 |

STUDENT ENROLLMENT PROJECTIONS

| Historical | | | | | | | | | | Projection | | | | |
|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|------------|---------|---------|---------|---------|
| Grade | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2025-26 | 2025-27 | 2025-28 |
| K | 124 | 119 | 116 | 120 | 132 | 111 | 116 | 110 | 105 | 110 | 110 | 110 | 110 | 110 |
| 1 | 117 | 130 | 125 | 113 | 121 | 119 | 106 | 118 | 111 | 102 | 107 | 107 | 107 | 107 |
| | 95% | 105% | 105% | 97% | 101% | 90% | 95% | 102% | 101% | 97% | 97% | 97% | 97% | 97% |
| 2 | 112 | 109 | 134 | 123 | 104 | 114 | 122 | 97 | 122 | 108 | 99 | 104 | 104 | 104 |
| | 98% | 93% | 103% | 98% | 92% | 94% | 103% | 92% | 103% | 97% | 97% | 97% | 97% | 97% |
| 3 | 109 | 120 | 105 | 126 | 121 | 97 | 110 | 116 | 95 | 120 | 106 | 97 | 102 | 102 |
| | 106% | 107% | 96% | 94% | 98% | 93% | 96% | 95% | 98% | 98% | 98% | 98% | 98% | 98% |
| 4 | 105 | 106 | 120 | 112 | 120 | 116 | 91 | 104 | 116 | 93 | 117 | 104 | 95 | 100 |
| | 98% | 97% | 100% | 107% | 95% | 96% | 94% | 95% | 100% | 98% | 98% | 98% | 98% | 98% |
| 5 | 92 | 100 | 104 | 124 | 109 | 125 | 106 | 96 | 99 | 115 | 92 | 116 | 103 | 94 |
| | 99% | 95% | 98% | 103% | 97% | 104% | 91% | 105% | 95% | 99% | 99% | 99% | 99% | 99% |
| 6 | 90 | 94 | 105 | 109 | 130 | 106 | 115 | 101 | 101 | 101 | 117 | 93 | 118 | 105 |
| | 102% | 102% | 105% | 105% | 105% | 97% | 92% | 95% | 105% | 102% | 102% | 102% | 102% | 102% |
| 7 | 79 | 95 | 94 | 110 | 106 | 131 | 108 | 113 | 96 | 102 | 102 | 118 | 94 | 119 |
| | 96% | 106% | 100% | 105% | 102% | 102% | 102% | 98% | 95% | 101% | 101% | 101% | 101% | 101% |
| 8 | 89 | 80 | 102 | 99 | 115 | 106 | 132 | 107 | 119 | 95 | 101 | 101 | 117 | 93 |
| | 97% | 101% | 107% | 105% | 105% | 100% | 101% | 99% | 105% | 99% | 99% | 99% | 99% | 99% |
| 9 | 77 | 88 | 83 | 96 | 93 | 111 | 101 | 128 | 113 | 119 | 95 | 101 | 101 | 117 |
| | 99% | 99% | 104% | 94% | 94% | 97% | 95% | 97% | 106% | 100% | 100% | 100% | 100% | 100% |
| 10 | 60 | 76 | 94 | 84 | 105 | 88 | 108 | 102 | 118 | 113 | 119 | 95 | 101 | 101 |
| | 105% | 99% | 107% | 101% | 109% | 95% | 97% | 101% | 92% | 100% | 100% | 100% | 100% | 100% |
| 11 | 73 | 62 | 71 | 89 | 88 | 101 | 89 | 101 | 91 | 117 | 112 | 118 | 94 | 100 |
| | 106% | 103% | 93% | 95% | 105% | 96% | 101% | 94% | 89% | 99% | 99% | 99% | 99% | 99% |
| 12 | 79 | 74 | 69 | 70 | 87 | 87 | 101 | 82 | 89 | 90 | 116 | 111 | 117 | 93 |
| | 101% | 101% | 111% | 99% | 98% | 99% | 100% | 92% | 88% | 99% | 99% | 99% | 99% | 99% |

| | | | | | | | | | | | | | | |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 1,206 | 1,253 | 1,322 | 1,375 | 1,431 | 1,412 | 1,405 | 1,375 | 1,375 | 1,385 | 1,393 | 1,375 | 1,363 | 1,345 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|

Source: DESE Sept. Enrollment

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