

**HONORING  
OUR HISTORY**

**SHAPING  
OUR FUTURE**

**FISCAL YEAR 2026  
PRELIMINARY 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.
- **Subject Area Instructional Supplies:** This category outlines the dedicated resources and materials essential for delivering high-quality instruction within specific disciplines, including mathematics, science, literacy, social studies, and the arts. These investments encompass specialized tools, manipulatives, literature, digital resources, and other curriculum-aligned materials that go beyond general classroom supplies. Given the increasing demands on our financial resources, meticulous tracking of these expenditures is crucial. By carefully analyzing the utilization and impact of these subject-specific resources, we aim to determine their academic return on investment (ROI) and ensure that our investments directly contribute to enhanced student learning outcomes in each subject area.

### **Motivating and Engaging Students & Parents:**

- **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/Staff Engagement:** This crucial section focuses on cultivating a thriving and supportive work environment that empowers our dedicated staff. Recognizing that a positive climate and strong sense of community are fundamental to their well-being and effectiveness, this area encompasses initiatives designed to foster cohesiveness, boost morale, and nurture a shared sense of purpose. Investments in professional development, collaborative opportunities, recognition programs, and communication strategies directly contribute to a culture where every staff member feels valued, connected, and inspired to excel. Ultimately, a highly engaged staff translates to a more positive and impactful learning experience for our 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. The amount allocated to contingency varies by building and department but is generally between \$500-1,500.
- **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 of these categories, 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

## FY26 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 and an increase to teacher salaries to be more competitive within the region. Here's a breakdown of key areas:

### Local Revenue:

- **Reassessment Year:** FY26 is a reassessment year. The District was also successful in the passage of a \$.50 transfer from the Debt Service Levy to the Operating Levy. Local property tax revenue increases will stem from this increase to the operating levy as it will be based on the prior year's tax rate plus the additional \$.50 from the Debt Service Levy. While the exact amount of the increase to assessed values is still being finalized and not due to the District until September, we anticipate a robust increase to local tax revenue compared to FY25.
- **Enhanced Revenue Streams:** Recognizing the critical importance of our Preschool program in preparing young learners for Kindergarten, and our commitment to employing state-certified educators to ensure optimal Kindergarten readiness, a 20% increase in Preschool tuition and Discover Club rates will be implemented. This necessary adjustment aims to create a more stable local revenue stream and, crucially, to lessen the financial impact of the increased salary and benefit costs associated with maintaining this high-quality staffing. The goal is to sustain the program's excellence, not to generate profit. Additionally student and adult breakfast and lunch prices will be increased as required by the USDA Paid Lunch Equity Tool.
- **Maintaining Momentum:** Lunch and breakfast sales are expected to maintain similar levels to FY25 as we enter year four 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 remain under the management of the Y Club, while the preschool program and kindergarten remain under the Discover Club program (staffed by MRH employees).

### State Funding:

- **State Funding Appropriations:** The Governor's recommended FY26 Budget appropriations are as follows: It is important to note these projected amounts will only be achieved if revenue at the state level is available to fund at the level appropriated.
  - **Basic Formula-** \$4,282,736,000
  - **Classroom Trust Fund-** \$441,763,770
  - **Prop C-** \$1,306,961,000
  - **Transportation-** \$376,575,449

The Governor's recommended FY26 Budget indicates a continuation of the State Adequacy Target (SAT) of \$6,760 per student for FY26 and is based on a projected state appropriation of \$3.9 Billion. based on a state appropriation of \$441,763,700. Finally, Prop C, which is funded via sales tax, is projected to decrease to \$1,495 for FY26 from \$1,514 in FY25 based on a state appropriation of \$1.3 Billion. Increased Summer School participation will also provide a boost in overall state funding, specifically in Basic Formula funds. It is important to note these projected amounts will only be achieved if revenue at the state level is available to fund at the level appropriated.

- **Missouri Funding Formula:**

- **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. The Governor's Budget Recommendation for FY26 State Adequacy Target (SAT) will remain at **\$6,760**.
- **Classroom Trust Fund:** Funded through a portion of state gaming revenue will decrease to \$576/ADA, down from \$621 in the prior year
- **Transportation:** State funding for transportation is projected to be fully funded at 100% in FY26
- **Senate Bill 727 (SB 727):** This legislation provided a financial benefit to the District beginning in FY25 by adjusting the local effort calculation. Exclusion of specific revenue sources from the calculation allows MRH to receive additional state aid. Looking forward to FY26 and beyond, Basic Formula and Prop C payments will be adjusted to include Weighted Average Daily Attendance (WADA) and a percentage of Weighted Membership or WM. This percentage increase shifted to WM will increase 10% per year beginning in FY26. Below is the schedule for the transition:
  - FY 2026 90.00% of WADA + 10.00% of WM
  - FY 2027 80.00% of WADA + 20.00% of WM
  - FY 2028 70.00% of WADA + 30.00% of WM
  - FY 2029 60.00% of WADA + 40.00% of WM
  - FY 2030+ 50.00% of WADA + 50.00% of WM

## 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:

Federal funding for FY26 presents considerable uncertainty as the new administration reviews educational initiatives. Currently, **Title I** and **IDEA** funding are projected to remain consistent with prior year allocations. However, the future of non-categorical funding streams, specifically **Titles II and IV**, is uncertain, with suggestions indicating potential elimination in FY26 and

beyond. The **Refugee Grant** is subject to ongoing litigation and will continue until resolved by the courts, while the **Afghan Refugee Grant** is expected to remain in place for the upcoming year. A decision regarding **Titles II and IV** is anticipated in late June or early July 2025. Consequently, the FY26 budget reflects the best available information at this time, as exact federal allocations will not be finalized until after budget adoption.

## **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 pursuit of that goal. Purchases for these items requested by these institutions are facilitated by MRH.

## **Overall:**

This year's overall revenue outlook is cautiously optimistic. A strategic transfer of \$0.50 from the debt service levy to operations will significantly bolster local tax receipts allocated to the operating budget, while still ensuring sufficient revenue for the District's bond principal and interest payments. State funding, however, is projected to experience only modest growth as the state anticipates utilizing its reserves, resulting in no significant increase to general revenue. Furthermore, federal funding is expected to decrease due to ongoing administrative changes. While the state's higher adequacy target, enhanced funding formulas, and full transportation funding reflect a commitment to student resources, we anticipate navigating a more constrained federal funding landscape. We remain dedicated to advocating for federal support of our core educational programs and are committed to the effective and efficient utilization of all available resources to foster a successful and enriching learning environment for every student.

## EXPENDITURES

The Fiscal Year 2025-26 budget addresses two key challenges for the School District: supporting a robust student body with unique needs and moving employee compensation to a more competitive placement compared to neighboring districts.

- **Stabilized Enrollment with Unique Needs:** While student enrollment has shown some stabilization, three cohorts with a consistent size of approximately 117-124 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 will maintain a dedicated School Social Worker (SSD funded) position at the Elementary School. The additional guidance counselor and social worker positions implemented in previous years will remain at the Early Childhood Center (ECC) with the ECC social worker being split between the Elementary and Early Childhood Center for FY26. The social worker shared between the middle and high schools will also remain as a critical support for our secondary students. The Social-Emotional Learning (SEL) teachers at the Elementary and Early Childhood Center will remain for the coming year. These investments ensure a skilled and dedicated staff equipped to support students' academic and social-emotional well-being.
- **Strategic Departmental Restructuring and Expenditure Reductions:** Strategic budget reductions in FY26 reflect departmental restructuring within the Technology and Business Services Departments, streamlining operations and identifying areas for efficiency. Additionally, at the request of the Board of Education, targeted expenditure reductions have been implemented within the Purchased Services category. Notably, this includes significant adjustments to allocations for Professional Development, aligning these investments with revised priorities and exploring alternative, cost-effective models for employee growth and training.

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.

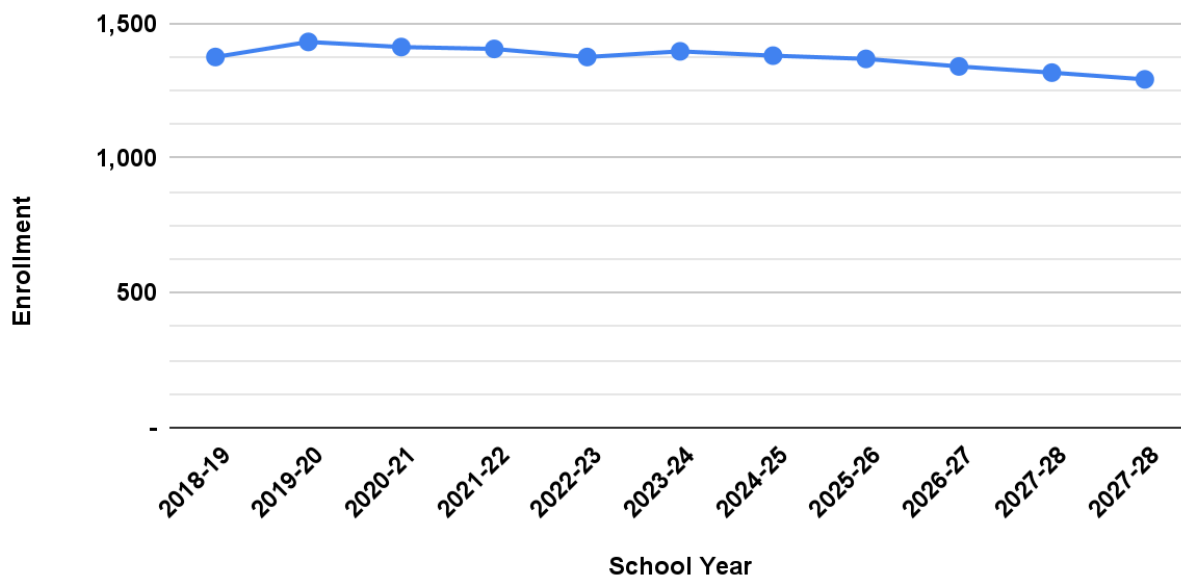
As the District reflects on the historical trends, the increase in student enrollment, particularly

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, Middle and High School, have been pivotal in meeting the needs of larger cohorts as they progress through the grade levels.

The voter-approved \$30 million bond sale in 2020 has been instrumental in funding critical infrastructure improvements and expansion projects, primarily at the Middle School/High School campus. These completed projects, including an expanded cafeteria with additional lunch lines, a new gymnasium and weight room, dedicated Alternative Education spaces, classrooms, and a comprehensive MS/HS Student Services Center, are now enhancing the learning environment and effectively accommodating increased student enrollment. Building upon this progress, the successful passage of Proposition B, a \$15 million bond issue in April 2025, will support significant upgrades to the MS/HS Track & Field complex. These renovations will include expanded facilities to support the newly established Golf Team and javelin, the installation of state-of-the-art natural turf and laser grading for the soccer field to better withstand heavy use, improved drainage, and a new scoreboard. Additionally, Prop B will fund essential building envelope improvements across the district, along with drainage and repaving at the Elementary School parking lot, targeted work at the Early Childhood Center, and HVAC and lighting upgrades and safety enhancements, district-wide.

Looking ahead to Fiscal Year 2025-26, the District's overarching goals include proactively addressing the diverse needs of our growing student population, prioritizing their social and emotional well-being, developing equitable and engaging educational programs, ensuring competitive employee compensation, and providing high-quality, updated facilities for student use. These interconnected efforts are designed to cultivate an inclusive and supportive educational environment that fosters the success and well-being of all students and staff.

## ENROLLMENT PROJECTION



Other factors influencing expenditures in the Fiscal 2026 Budget:

- To ensure the District remains competitive in attracting and retaining high-quality educators, a negotiated two-year salary enhancement for teachers will be implemented. Beginning in FY26, the teacher salary schedule will increase by 8%, followed by a 9% increase in FY27. In addition to these schedule adjustments, eligible teachers will also advance one step annually, representing an additional 2.75% increase per step.
- Recognizing the vital contributions of our support staff, wages will increase by 2.75% in FY26, aligning with movement within the Support Staff Salary Schedule established in FY24, plus an additional 3.75% increase to the base schedules. Similarly, acknowledging that administrator salaries lag behind many districts in St. Louis County, a 3.75% increase will be implemented. While this adjustment does not significantly improve their relative ranking, it is crucial for maintaining our current competitive position within the region.
- Employee medical insurance premiums are projected to increase by nearly 19% per full-time employee for the upcoming fiscal year. These rates are determined by a 36-month rolling average of the District's claims experience, meaning sustained periods of claims below 100% of premiums are necessary to achieve a positive shift in future rates. To proactively address this anticipated escalation, additional budget funds have been allocated to the Employee Benefits category. Overall, the Benefits budget is projected to increase by 8.6% in Fiscal Year 2026, representing approximately 33% of total budgeted salaries.

- For the 2025-26 school year, the Elementary School will retain its Special School District (SSD) Social Worker, a position fully funded by SSD. This role is vital for addressing the social, emotional, and behavioral needs of students with Individualized Education Plans (IEPs), fostering their well-being and a positive learning environment. Further support for the elementary school will be provided by the Early Childhood Center Social Worker.

By retaining this social worker and adding support from the ECC 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 District continues its commitment to modern learning tools through strategic technology investments. Following our technology lifecycle management plan, elementary school teacher laptops are being updated. A significant shift in student devices will also occur, as Chromebooks for grades K-8 are being replaced with iPads. This transition is designed to provide younger students (K-2) with a more appropriate device, while offering grades 3-8 a tool better suited for innovation and content creation. This initiative is further supported by a four-year, interest-free lease, recognizing that the total cost of ownership for iPads is significantly less than for Chromebooks, making this a fiscally responsible long-term investment.
- Fiscal Year 2026 will see significant progress on capital improvements and building infrastructure projects, driven by the overwhelming voter approval of a \$15 million bond issue in April 2025, which passed with over 80% support. The initial focus of these funds will be on major improvements to the Middle School/High School Track and Field complex. Additionally, this bond will enable the District to address other critical needs, including much-needed upgrades to HVAC systems, roofs, masonry, and lighting across various facilities.

The Board of Education and administration continue to ensure efficiency and conservative spending through regular comprehensive reviews of staffing, programming, and other expenditures in the District.

## FINANCIAL OUTLOOK

As Fiscal Year 2025 draws to a close, current projections indicate the District will conclude with operating fund balances at approximately 34%. For FY26, the budget strategically anticipates an increase to approximately 43% in operating fund balances. This positive shift is largely attributable to the additional \$0.50 transferred to the operating levy, generously approved by the community in April 2025 with over an 80% vote in the affirmative. This vital revenue will directly support much-needed increases to teacher salaries, addressing their competitive standing, which has unfortunately fallen to 11th or 12th among our peer districts. While this increase in local tax revenue is significant, persistent inflationary pressures have necessitated budgetary increases across nearly every category. The Board of Education, in close collaboration with the Central Office administrative team, has diligently worked to implement strategic spending reductions for FY26.

Despite this local support, Fiscal Year 2026 presents a challenging financial landscape for the District and the broader St. Louis region. The state's rapid depletion of fund balances signals a projection of flat state revenue for the coming years. Concurrently, the federal government has initiated cuts to traditional public school funding streams. While the full impact remains uncertain, we anticipate reductions in Title funding. Furthermore, the sunset of ARP (American Rescue Plan) funds, which previously supported numerous grants, will lead to a further decrease in federal support. Although inflationary pressures appear to have moderated compared to prior years, and the Federal Reserve has signaled potential interest rate cuts, no such reductions have materialized to date, keeping borrowing costs elevated.

# BUDGET SUMMARY

## BUILDING & DEPARTMENT BUDGETS

### EARLY CHILDHOOD CENTER: School as Studio

At MRH's Early Childhood Center (ECC), we embrace a philosophy that emphasizes creative exploration and hands-on learning. Inspired by the Reggio Emilia approach, the "languages" of drawing, dance, sculpture, architecture, and drama actively inspire curiosity and experimentation. This method recognizes children as active participants in the teaching and learning process, fostering a foundational love of learning and collaboration from the earliest years.

To attract and retain highly qualified educators in an increasingly competitive job market, salary and benefits budgets have been adjusted for a two-year teacher compensation increase. Fiscal Year 2026 marks the first year of this adjustment, which includes an 8% increase in the base rate of the teacher salary schedule. These investments are crucial for maintaining the exceptional quality of our staff.

Literacy will be the primary instructional focus for the upcoming school year, with additional budget allocated to support comprehensive literacy instruction resources. Overall, purchased services show an increase compared to prior years. This rise is primarily due to essential professional development allocations for our teachers, specialized training services for our Parents and Teachers educators, and vital CPR training and certification for our childcare workers. Conversely, supply budgets have been reduced as a result of the teacher laptop refresh moving to the Elementary School and the implementation of broader cost-saving measures across the district.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 3,290,641	\$ 3,194,931	\$ 3,440,263	\$ 3,435,697	\$ 3,933,616	\$ 497,919	14.5%
Benefits	1,020,237	1,042,870	1,119,435	1,189,078	1,284,439	95,360	8.0%
Purchased Service	201,757	34,227	16,306	27,864	40,595	12,731	45.7%
Supplies	148,769	120,994	203,036	150,637	83,241	(67,396)	-44.7%
Capital Outlay	27,380	-	-	5,500	5,600	100	1.8%
	<b>\$ 4,688,784</b>	<b>\$ 4,393,022</b>	<b>\$ 4,779,040</b>	<b>\$ 4,808,776</b>	<b>\$ 5,347,491</b>	<b>\$ 538,715</b>	<b>11.2%</b>

## 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.

To attract and retain highly qualified educators in an increasingly competitive job market, salary and benefits budgets have been adjusted for a two-year teacher compensation increase. Fiscal Year 2026 marks the first year of this adjustment, which includes an 8% increase in the base rate of the teacher salary schedule. These investments are crucial for maintaining the exceptional quality of our staff.

Purchases Services are up due to increased costs related to the Competency Based Education grant awarded near the end the 2023-24 school year. Additionally, Professional Development expenses are increased due to the study of standards based grading, literacy training, further study of the Museum metaphor, and training around small-group, conferring and conferencing.

Capital expenditures in FY25 were funded by a grant awarded by Instructional Technology and Innovation Fund (ITEF). Funds from this generous grant were used to strategically reinforce the School as a Museum and update the Library Atrium.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 2,574,545	\$ 2,734,965	\$ 2,990,360	\$ 3,377,404	\$ 3,562,911	\$ 185,507	5.5%
Benefits	834,942	895,127	1,002,340	1,144,683	1,225,657	80,974	7.1%
Purchased Service	174,424	42,616	39,290	34,827	88,127	53,300	153.0%
Supplies	104,558	87,917	99,792	112,626	126,503	13,877	12.3%
Capital Outlay	=	=	=	<u>43,978</u>	=	<u>(43,978)</u>	-100.0%
	<b>\$ 3,688,470</b>	<b>\$ 3,760,625</b>	<b>\$ 4,131,783</b>	<b>\$ 4,713,517</b>	<b>\$ 5,003,198</b>	<b>\$ 289,681</b>	<b>6.1%</b>

## 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.

To attract and retain highly qualified educators in an increasingly competitive job market, salary and benefits budgets have been adjusted for a two-year teacher compensation increase. Fiscal Year 2026 marks the first year of this adjustment, which includes an 8% increase in the base rate of the teacher salary schedule. These investments are crucial for maintaining the exceptional quality of our staff.

Purchased Services have increased due to professional development partially funded by the Competency Based Education (CBE) grant. Supplies expenses are down from the previous year.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 1,406,270	\$ 1,481,116	\$ 1,666,898	\$ 1,668,294	\$ 1,853,163	\$ 184,868	11.1%
Benefits	429,766	455,317	508,896	576,211	604,250	28,038	4.9%
Purchased Service	144,256	161,275	122,819	125,764	136,950	11,186	8.9%
Supplies	<u>35,042</u>	<u>40,455</u>	<u>38,221</u>	<u>68,732</u>	<u>52,506</u>	<u>(16,226)</u>	-23.6%
	<b>\$ 2,015,334</b>	<b>\$ 2,138,163</b>	<b>\$ 2,336,834</b>	<b>\$ 2,439,002</b>	<b>\$ 2,646,869</b>	<b>\$ 207,867</b>	<b>8.5%</b>

## 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.

To attract and retain highly qualified educators in an increasingly competitive job market, salary and benefits budgets have been adjusted for a two-year teacher compensation increase. Fiscal Year 2026 marks the first year of this adjustment, which includes an 8% increase in the base rate of the teacher salary schedule. These investments are crucial for maintaining the exceptional quality of our staff.

Purchased Services budgets at the High School have decreased due to limiting early college and dual credit support to students qualifying for free and reduced lunch. Supplies budgets have decreased slightly from the prior year. Capital Outlay expenditures for FY26 have been moved to the Bond Issue budgets. FY25 Capital expenditures included a new laminator, volleyball net and standards for PE and a new kiln for the Art Room.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 1,841,650	\$ 1,939,622	\$ 2,041,698	\$ 2,188,497	\$ 2,347,708	\$ 159,211	7.3%
Benefits	546,615	577,134	628,468	701,611	755,449	53,838	7.7%
Purchased Service	133,395	30,714	45,952	57,872	55,358	(2,514)	-4.3%
Supplies	53,214	48,791	53,292	73,559	67,164	(6,396)	-8.7%
Capital Outlay	=	<u>4,555</u>	<u>7,615</u>	<u>8,257</u>	=	<u>(8,257)</u>	-100.0%
	<b>\$ 2,574,873</b>	<b>\$ 2,600,816</b>	<b>\$ 2,777,024</b>	<b>\$ 3,029,796</b>	<b>\$ 3,225,679</b>	<b>\$ 195,883</b>	<b>6.5%</b>

## 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.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 377,202	\$ 388,508	\$ 425,233	\$ 447,969	\$ 494,170	\$ 46,201	10.3%
Benefits	113,063	117,465	128,462	136,719	154,335	17,615	12.9%
Purchased Service	2,389	6,965	15,774	27,524	12,500	(15,024)	-54.6%
Supplies	<u>7,078</u>	<u>5,953</u>	<u>8,124</u>	<u>13,313</u>	<u>6,000</u>	<u>(7,313)</u>	-54.9%
	<b>\$ 499,732</b>	<b>\$ 518,891</b>	<b>\$ 577,592</b>	<b>\$ 625,524</b>	<b>\$ 667,004</b>	<b>\$ 41,480</b>	<b>6.6%</b>

## 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 and includes 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 Board also supports the community by participating in events hosted by the cities such as the Concert in the Park Concert Series, The Taste of Maplewood and membership in the Mid-County Chamber of Commerce.
  - The budget 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.
    - Professional Development opportunities are available to the Board to ensure all members are up to date with key issues impacting MRH and public education as a whole. Examples include required training sponsored by MSBA and NSBA along with participation in the annual conferences for each.
    - 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.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Purchased Service	106,526	\$ 57,582	\$ 94,972	\$ 118,002	\$ 97,465	\$ (20,537)	-17.4%
Supplies	<u>651</u>	<u>914</u>	<u>2,493</u>	<u>2,700</u>	<u>1,800</u>	<u>(900)</u>	-33.3%
	<b>\$ 107,177</b>	<b>\$ 58,496</b>	<b>\$ 97,465</b>	<b>\$ 120,702</b>	<b>\$ 99,265</b>	<b>\$ (21,437)</b>	<b>-17.8%</b>

## **SUPERINTENDENT**

The Office of the Superintendent Budget recognizes the importance of developing culture that fosters a collaborative and inclusive school district. The FY26 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. Events include monthly meetings with Maplewood and Richmond Heights City Managers, Community Conversations, participation in the Taste of Maplewood and Maplewood Summer Concert in the Park series.
- **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.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 254,161	\$ 360,917	\$ 381,754	\$ 296,436	\$ 310,039	\$ 13,603	4.6%
Benefits	58,099	90,450	95,292	72,837	74,795	1,958	2.7%
Purchased Service	28,678	29,912	18,118	21,276	11,810	(9,466)	-44.5%
Supplies	<u>1,371</u>	<u>1,926</u>	<u>1,436</u>	<u>10,300</u>	<u>6,800</u>	<u>(3,500)</u>	-34.0%
	<b>\$ 342,309</b>	<b>\$ 483,205</b>	<b>\$ 496,600</b>	<b>\$ 400,848</b>	<b>\$ 403,444</b>	<b>\$ 2,596</b>	<b>0.6%</b>

## **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:

Beginning in FY23, we expanded the Assistant Superintendent Budget to include the Multi-Tiered Systems of Support (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 were moved to the Curriculum Department for FY25 and will remain for FY26.

### 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.
  - ECC: \$160,000
  - ELE: \$150,000
  - MS: \$100,000
  - HS: \$100,000

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 324,175	\$ 512,025	\$ 571,003	\$ 479,569	\$ 506,734	\$ 27,165	5.7%
Benefits	86,108	132,673	151,241	131,122	144,739	13,617	10.4%
Purchased Service	35,272	560,675	576,817	434,863	594,754	159,891	36.8%
Supplies	<u>26,329</u>	<u>7,506</u>	<u>10,565</u>	<u>4,983</u>	<u>5,650</u>	<u>667</u>	13.4%
	<b>\$ 471,884</b>	<b>\$ 1,212,879</b>	<b>\$ 1,309,625</b>	<b>\$ 1,050,536</b>	<b>\$ 1,251,877</b>	<b>\$ 201,341</b>	<b>19.2%</b>

## 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.

Expenses related to salaries and benefits are reduced due to the elimination of the Digital Marketing and Media Specialist position. Supplies are also down as the Board continues to seek reductions to expenditures.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 134,621	\$ 145,310	\$ 154,639	\$ 156,026	\$ 107,200	\$ (48,826)	-31.3%
Benefits	36,442	39,698	42,095	45,496	28,369	(17,128)	-37.6%
Purchased Service	56,458	22,658	17,550	38,761	43,250	4,489	11.6%
Supplies	17,946	8,581	13,717	19,439	11,400	(8,039)	-41.4%
Capital Outlay	=	<u>3,545</u>	<u>202</u>	=	=	=	0.0%
	<b>\$ 245,467</b>	<b>\$ 219,792</b>	<b>\$ 228,202</b>	<b>\$ 259,722</b>	<b>\$ 190,219</b>	<b>\$ (69,504)</b>	<b>-26.8%</b>

## **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.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 250,771	\$ 286,865	\$ 323,731	\$ 317,872	\$ 367,822	\$ 49,950	15.7%
Benefits	131,940	182,965	233,295	265,163	275,450	10,288	3.9%
Purchased Service	153,239	235,063	223,663	438,093	385,615	(52,478)	-12.0%
Supplies	<u>8,788</u>	<u>5,399</u>	<u>5,430</u>	<u>4,812</u>	<u>4,000</u>	<u>(812)</u>	-16.9%
	<b>\$ 544,738</b>	<b>\$ 710,293</b>	<b>\$ 786,118</b>	<b>\$ 1,025,939</b>	<b>\$ 1,032,887</b>	<b>\$ 6,948</b>	<b>0.7%</b>

## **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.

FY26 will see a move back into the Apple Instructional Ecosystem by implementing iPads grades K-8. This shift is less expensive than maintaining Chromebooks and is a more age appropriate device especially for our youngest learners.

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.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 377,645	\$ 454,549	\$ 407,251	\$ 450,236	\$ 327,110	\$ (123,126)	-27.3%
Benefits	104,284	127,267	114,887	133,414	101,398	(32,016)	-24.0%
Purchased Service	129,252	146,915	173,564	106,268	245,189	138,921	130.7%
Supplies	592,715	654,140	492,577	660,823	702,239	41,416	6.3%
Capital Outlay	<u>60,328</u>	<u>152,978</u>	<u>190,131</u>	<u>128,950</u>	<u>64,120</u>	<u>(64,830)</u>	-50.3%
	<b>\$ 1,264,224</b>	<b>\$ 1,535,849</b>	<b>\$ 1,378,410</b>	<b>\$ 1,479,692</b>	<b>\$ 1,440,056</b>	<b>\$ (39,637)</b>	-2.7%

## 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 were moved to the transportation department for FY25 and will remain for FY26.

### Investing in Our People:

- **Competitive wages:** Support staff wages were increased 3.75% for FY26. This increase along with the 2.75% step increase built into the salary schedule serves to maintain competitive support staff wages when compared to other St. Louis County School Districts.
- **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. Property insurances increased dramatically for FY25. Modest increases are anticipated for FY26.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 49,828	\$ 103,108	\$ 208,552	\$ 201,014	\$ 210,318	\$ 9,304	4.6%
Benefits	15,622	28,143	52,181	54,955	60,077	5,122	9.3%
Purchased Service	319,395	247,967	284,007	357,167	354,575	(2,592)	-0.7%
Supplies	12,941	2,528	9,815	15,053	6,900	(8,153)	-54.2%
Capital Outlay	<u>3,976</u>	<u>2,325</u>	<u>147,794</u>	<u>24,000</u>	<u>=</u>	<u>(24,000)</u>	-100.0%
	<b>\$ 401,761</b>	<b>\$ 384,071</b>	<b>\$ 702,349</b>	<b>\$ 652,189</b>	<b>\$ 631,870</b>	<b>\$ (20,319)</b>	-3.1%

## 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:** Investing in the longevity of our facilities is crucial. That's why we've earmarked funds for Major Projects—significant work like repairing HVAC systems, resurfacing parking lots, and replacing roofs. These vital improvements will be financed using the Bond Issue Funds that voters approved in April 2025, ensuring our buildings remain in excellent condition for years to come.

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

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 289,496	\$ 297,347	\$ 283,905	\$ 445,536	\$ 377,430	\$ (68,106)	-15.3%
Benefits	104,620	105,314	91,043	174,172	147,101	(27,070)	-15.5%
Purchased Service	220,149	243,631	976,279	321,172	315,425	(5,747)	-1.8%
Supplies	86,856	104,004	143,628	77,665	87,133	9,468	12.2%
Capital Outlay	<u>468,649</u>	<u>691,211</u>	<u>457,793</u>	<u>103,619</u>	<u>18,000</u>	<u>(85,619)</u>	-82.6%
	<b>\$ 1,169,770</b>	<b>\$ 1,441,506</b>	<b>\$ 1,952,648</b>	<b>\$ 1,122,164</b>	<b>\$ 945,090</b>	<b>\$ (177,074)</b>	<b>-15.8%</b>

## 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. We began addressing this issue in FY25 by investing in the replacement of key equipment pieces. While significant progress has been made in this area additional pieces will be added in FY26 to further 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. Benefits which are already being noticed by students and employees alike.

### 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.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 630,238	\$ 735,855	\$ 917,673	\$ 991,626	\$ 906,220	\$ (85,406)	-8.6%
Benefits	228,919	258,842	341,216	395,459	390,981	(4,478)	-1.1%
Supplies	115,704	99,725	123,248	103,930	116,550	12,620	12.1%
Capital Outlay	=	=	<u>20,739</u>	<u>66,000</u>	=	<u>(66,000)</u>	-100.0%
	<b>\$ 974,860</b>	<b>\$ 1,094,422</b>	<b>\$ 1,402,876</b>	<b>\$ 1,557,015</b>	<b>\$ 1,413,751</b>	<b>\$ (143,265)</b>	<b>-9.2%</b>

## 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.

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

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 177,500	\$ 167,443	\$ 214,136	\$ 167,177	\$ 201,680	\$ 34,503	20.6%
Benefits	55,405	50,050	62,759	82,571	39,328	(43,243)	-52.4%
Purchased Service	261,503	362,593	159,248	234,057	167,876	(66,181)	-28.3%
Supplies	35,355	34,249	26,403	30,638	36,450	5,812	19.0%
Capital Outlay	=	<u>500</u>	=	=	=	=	0.0%
	<b>\$ 529,762</b>	<b>\$ 614,836</b>	<b>\$ 462,547</b>	<b>\$ 514,442</b>	<b>\$ 445,334</b>	<b>\$ (69,109)</b>	<b>-13.4%</b>

## 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.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Purchased Service	\$94,126	\$139,663	\$161,234	\$141,109	\$175,600	\$34,491	24.4%
Supplies	<u>351,240</u>	<u>489,752</u>	<u>420,938</u>	<u>474,900</u>	<u>428,750</u>	<u>(46,150)</u>	-9.7%
	<b>\$ 445,366</b>	<b>\$ 629,415</b>	<b>\$ 582,171</b>	<b>\$ 616,009</b>	<b>\$ 604,350</b>	<b>(11,659)</b>	<b>-1.9%</b>

## School Nutrition Program

This budget supports the operational costs of the district's School Nutrition Program, which provides nutritious meals to all students. Funds are allocated for food procurement, kitchen supplies, and staffing. We directly employ two head cooks and two cook assistants who play a vital role in meal preparation and kitchen oversight. The remaining food service staff are contracted through Chartwells, our food service management vendor. Chartwells is responsible for comprehensive meal services, including menu development, preparation, and adherence to USDA guidelines, ensuring high-quality and compliant meal service across all schools.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 219,457	\$ 103,461	\$ 88,182	\$ 106,225	\$ 113,161	\$ 6,936	6.5%
Benefits	75,935	35,609	34,501	40,359	45,339	4,980	12.3%
Purchased Service	37,602	643,707	322,831	409,125	411,546	2,421	0.6%
Supplies	316,615	11,163	321,580	254,750	250,000	(4,750)	-1.9%
	<b>\$ 649,608</b>	<b>\$ 793,939</b>	<b>\$ 767,096</b>	<b>\$ 810,459</b>	<b>\$ 820,046</b>	<b>\$ 9,587</b>	<b>1.2%</b>

## **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) Exam Support:** To encourage academic rigor and recognize student dedication to challenging coursework, the FY26 Assessment Budget includes provisions for Advanced Placement (AP) exam fees. The district will cover the cost of each AP student's first exam. This commitment aims to alleviate financial barriers for students pursuing higher-level academics. Any subsequent AP exams taken by a student will be the responsibility of the student."
- **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 2025-26 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.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 81,180	\$ 83,615	\$ 87,378	\$ 89,999	\$ 100,254	\$ 10,255	11.4%
Benefits	22,411	23,302	24,752	26,221	29,719	3,498	13.3%
Purchased Service	2,074	4,158	916	2,600	1,350	(1,250)	-48.1%
Supplies	<u>54,120</u>	<u>48,946</u>	<u>53,353</u>	<u>57,585</u>	<u>60,393</u>	<u>2,808</u>	4.9%
	<b>\$ 159,785</b>	<b>\$ 160,021</b>	<b>\$ 166,399</b>	<b>\$ 176,405</b>	<b>\$ 191,716</b>	<b>\$ 15,311</b>	<b>8.7%</b>

## **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: Adoption Process**

For FY26, we're continuing our new curriculum adoption process, focusing on Literacy. This rigorous process, developed by our learning team and aligned with board policy, ensures we thoroughly vet resources to maximize student learning. After piloting new math resources and curricula in 2024-25, we'll formally adopt the selected math curriculum in 2025-26. At the same time, our resource adoption process will shift its focus to Literacy, allowing us to apply lessons learned from the math pilot to find effective literacy resources. The teaching staff desires to pilot only one resource and that resource will be the one adopted. We are seeking a multi-year agreement that gives us the most stability and is the most cost effective.

### **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.

## Position Reallocation:

The Federal Programs Coordinator and Multi-Tiered Systems of Support Specialist positions were reallocated to the Curriculum Department for FY25 from the Offices of the Superintendent and Assistant Superintendent respectively. These positions will remain for FY26. Further increases to salaries and benefits will be due planned increases to administrator salaries. Benefits, specifically, medical insurances are expected to rise nearly 20% for FY26.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 41,328	\$ 62,080	\$ 70,955	\$ 178,658	\$ 300,052	\$ 121,394	67.9%
Benefits	6,236	10,698	11,545	54,564	74,347	19,784	36.3%
Purchased Service	71,262	20,000	4,672	25,192	21,000	(4,192)	-16.6%
Supplies	<u>54,637</u>	<u>25,124</u>	<u>89,200</u>	<u>102,789</u>	<u>367,681</u>	<u>264,892</u>	257.7%
	<b>\$ 173,464</b>	<b>\$ 117,902</b>	<b>\$ 176,372</b>	<b>\$ 361,202</b>	<b>\$ 763,080</b>	<b>\$ 401,878</b>	<b>111.3%</b>

## 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** in the Spring of 2024. The grant funds will supplement our existing Professional Development Budget. This 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 FY26.

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 support for the professional growth of our certificated staff. 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.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 263,662	\$ 4,010	\$ 30,120	\$ 10,280	\$ 67,188	\$ 56,908	553.6%
Benefits	40,592	692	2,999	2,229	10,350	8,121	364.3%
Purchased Service	92,927	243,220	217,207	549,861	435,328	(114,533)	-20.8%
Supplies	6,107	11,129	19,913	52,675	64,886	12,211	23.2%
Capital Outlay	=	<u>20,813</u>	=	=	=	=	0.0%
	<b>\$ 403,287</b>	<b>\$ 279,864</b>	<b>\$ 270,238</b>	<b>\$ 615,046</b>	<b>\$ 577,752</b>	<b>\$ (37,293)</b>	<b>-6.1%</b>

## **ATHLETICS PROGRAMS**

### **Partnership:**

Our partnership with the University City School District for athletic programs will continue into FY26. We initially joined forces in FY24, and while the swimming program remains active for our students, MRH will not participate in football again this year due to a consistent lack of student interest. Through this arrangement, we contribute a nominal fee per athlete, which helps cover University City's program expenses.

### **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.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 112,283	\$ 129,685	\$ 129,721	\$ 144,652	\$ 156,099	\$ 11,448	7.9%
Benefits	17,178	21,110	18,621	21,917	69,765	47,848	218.3%
Purchased Service	52,922	70,870	82,129	87,595	115,700	28,105	32.1%
Supplies	152,962	143,151	67,410	29,372	38,150	8,778	29.9%
Capital Outlay	<u>1,307</u>	=	<u>13,816</u>	<u>3,165</u>	<u>5,000</u>	<u>1,835</u>	58.0%
	<b>\$ 336,652</b>	<b>\$ 364,816</b>	<b>\$ 311,696</b>	<b>\$ 286,701</b>	<b>\$ 384,714</b>	<b>\$ 98,013</b>	<b>34.2%</b>

## 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.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
<b>Expenditures by Object</b>							
Salaries	\$ 36,475	\$ 57,070	\$ 66,257	\$ 93,659	\$ 95,540	\$ 1,881	2.0%
Benefits	6,137	9,552	10,852	16,137	20,249	4,112	25.5%
Purchased Service	1,282	7,377	7,299	-	-	-	0.0%
Supplies	<u>1,655</u>	<u>3,194</u>	<u>5,339</u>	=	=	=	0.0%
	<b>\$ 45,549</b>	<b>\$ 77,193</b>	<b>\$ 89,747</b>	<b>\$ 109,797</b>	<b>\$ 115,789</b>	<b>\$ 5,993</b>	<b>5.5%</b>

## OPERATING FUNDS SUMMARY - PROJECTIONS

### OPERATING FUNDS CHART

	ACTUALS			BUDGET		PROJECTION		
	2022	2023	2024	2025	2026	2027	2028	2029
<b>Revenues Sources</b>								
Local Revenue	\$ 19,721,441	\$ 21,358,065	\$ 22,597,792	\$ 22,763,229	\$ 28,781,890	\$ 28,781,890	\$ 29,573,392	\$ 29,573,392
County Revenue	226,157	238,623	237,595	245,138	245,000	245,000	245,000	245,000
State Revenue	2,329,458	2,511,394	3,009,607	3,769,957	4,126,353	4,126,353	4,126,353	4,126,353
Federal Revenue	2,565,114	640,309	1,081,124	800,435	615,986	615,986	615,986	615,986
Non-Current Revenue	8,943	1,888	-	1,250,673	225,000	-	-	-
Revenue from Other LEA's	4,067	17,699	15,063	40,000	15,000	15,000	15,000	15,000
<b>Total Revenues</b>	<b>\$ 24,855,180</b>	<b>\$ 24,767,977</b>	<b>\$ 26,941,180</b>	<b>\$ 28,869,433</b>	<b>\$ 34,009,229</b>	<b>\$ 33,784,229</b>	<b>\$ 34,575,731</b>	<b>\$ 34,575,731</b>

#### Expenditure Category

Salaries	\$ 13,987,648	\$ 14,499,970	\$ 15,681,418	\$ 16,699,063	\$ 17,842,153	\$ 19,442,153	\$ 20,442,153	\$ 21,464,000
Benefits	4,278,654	4,546,293	5,011,098	5,669,978	6,006,327	6,907,276	7,598,000	8,358,000
Purchased Services	2,530,060	3,648,161	3,883,470	3,928,198	4,067,306	4,067,000	4,067,000	4,067,000
Supplies	2,221,070	1,992,310	2,349,523	2,378,669	2,581,922	2,646,000	2,712,000	2,780,000
Capital Outlay	353,892	875,927	838,089	431,044	92,720	95,038	97,414	99,849
Long & Short Term Debt	-	-	281,791	283,915	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 23,371,324</b>	<b>\$ 25,562,660</b>	<b>\$ 28,045,389</b>	<b>\$ 29,390,866</b>	<b>\$ 30,590,428</b>	<b>\$ 33,157,467</b>	<b>\$ 34,916,567</b>	<b>\$ 36,768,849</b>

Beginning Fund Balance, July 1	\$ 10,898,992	\$ 12,382,425	\$ 11,587,742	\$ 10,483,533	\$ 9,962,099	\$ 13,380,900	\$ 14,007,662	\$ 13,666,826
Ending Fund Balance, June 30	\$ 12,382,848	\$ 11,587,742	\$ 10,483,533	\$ 9,962,099	\$ 13,380,900	\$ 14,007,662	\$ 13,666,826	\$ 11,473,708
Fund Balance as Percent of Expenditures:	53.0%	45.3%	37.4%	33.9%	43.7%	42.2%	39.1%	31.2%

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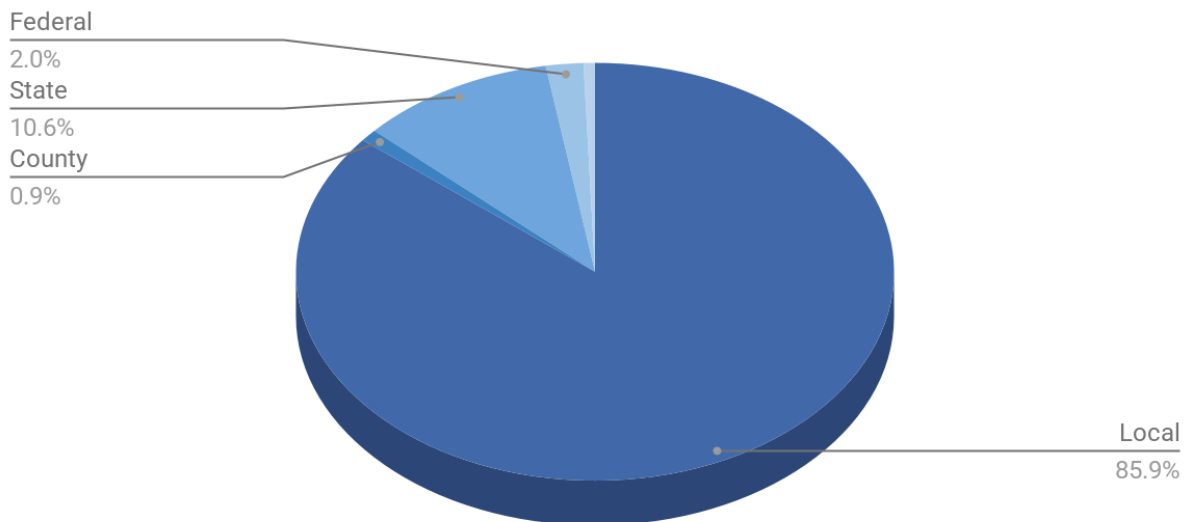
## REVENUE BY SOURCE

Total projected revenue across all funds for FY26 is \$50.2 million. The accompanying chart and graphs illustrate how this revenue is distributed by source, offering a comparative view of actual revenue from the past three years, the current FY25 budgeted revenue, and the projected FY26 budget. This significant increase in total revenue is primarily due to the \$15 million in General Obligation Bond proceeds that were finalized at the end of June 2025.

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)
<b>Revenues Sources</b>						
Local	\$ 24,739,492	\$ 26,936,605	\$ 28,976,931	\$ 28,813,079	\$ 33,549,890	\$ 4,736,811
County	343,486	356,215	361,854	365,138	370,000	4,862
State	2,329,458	2,511,394	3,009,607	3,769,957	4,126,353	356,396
Federal	2,652,665	903,723	1,258,006	977,317	792,868	(184,449)
Non-Current/Other	8,943	1,888	-	16,250,673	225,000	(16,025,673)
Revenue from Other LEA's	<u>4,067</u>	<u>17,699</u>	<u>15,063</u>	<u>40,000</u>	<u>15,000</u>	<u>(25,000)</u>
<b>Total Revenues</b>	<b>\$ 30,078,112</b>	<b>\$ 30,727,523</b>	<b>\$ 33,621,460</b>	<b>\$ 50,216,165</b>	<b>\$ 39,079,111</b>	<b>\$ (11,137,053)</b>

The District relies heavily upon local property taxes to support its operation. This following graph indicates ~86% of all revenue for FY26 is derived from local sources. Also included in local revenues are preschool tuition, Discover Club fees, and student and adult meal sales. Sales tax revenue dispersed by the state (Prop C) is also classified as local revenue.

## FY 2026 Revenue



## EXPENDITURES BY OBJECT

**Competitive Compensation:** This budget underscores the Board of Education's ongoing commitment to providing competitive compensation across all employee classifications.

- **Teacher Salary Increases:** Teachers will enter year one of a two-year agreement. This agreement is strategically designed to align their salaries more closely with those in neighboring districts and includes:
  - An 8% base salary increase for all teachers.
  - An additional 2.75% increase through vertical movement within the salary schedule.
- **Support Staff Salary Increases:** All support staff members will receive a 3.75% increase in addition to a 2.75% step increase on their salary schedule adopted in FY24.
- **Administrator Salary Increases:** Administrators will receive a 3.75% increase in salary for the coming year. This adjustment, while significant, acknowledges that administrative compensation continues to require further improvement to reach competitive levels.

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 will experience an 18.8% increase in medical premiums in the coming year. This is due to external factors affecting healthcare costs nationwide, such as rising costs of medical services, prescription drugs and claims exceeding premium amounts.

**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.

## Bond Funded Projects: Focusing on Ongoing Needs

This year's budget reflects increases in capital outlay related to construction and renovation. The community resoundingly passed Prop B, a \$15 Million bond issue with approval over 80%. This funding will support multiple projects throughout the District but most will notice much needed improvements to the MS/HS Track & Field complex. This is a valuable resource used by students and the community.

- **Planned Improvements:** Projects will include an updated MS/HS Track & Field. These renovations will include expanded facilities to support the newly established Golf Team and javelin, the installation of state-of-the-art turf and laser grading for the soccer field to better withstand heavy use, improved drainage, and a new scoreboard. Additionally, Prop B will fund essential building envelope improvements across the district, along with drainage and repaving at the Elementary School parking lot, targeted work at the Early Childhood Center, and HVAC and lighting upgrades and safety enhancements, district-wide.

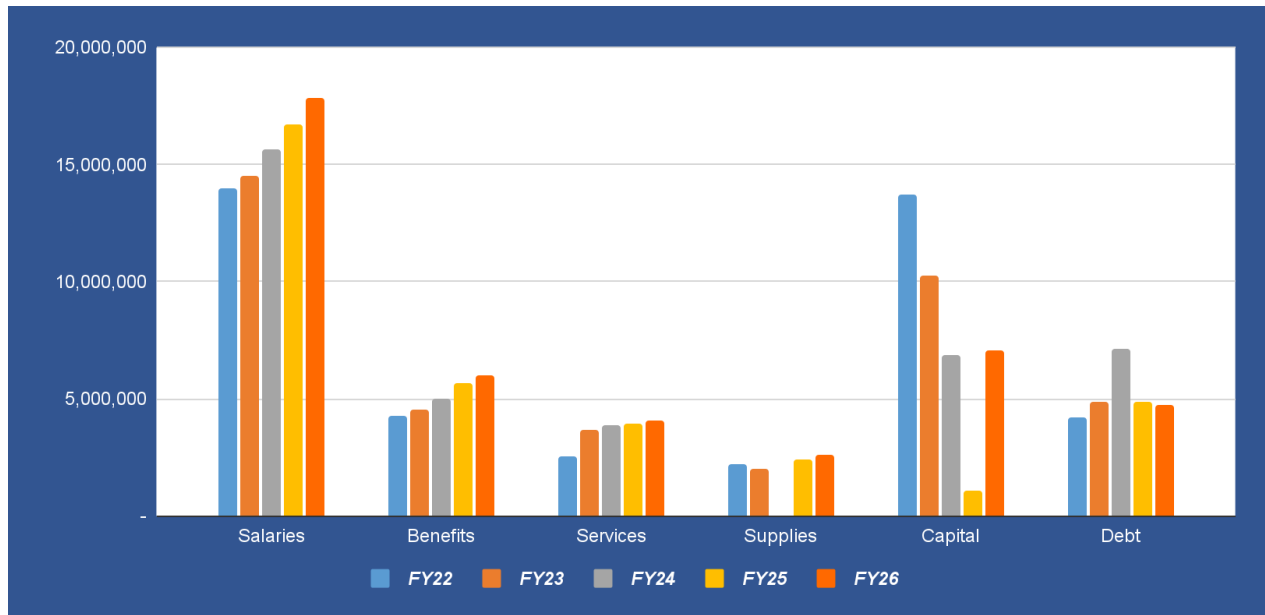
These allocations ensure our schools have the necessary resources to support student and staff needs, even with a reduced capital outlay budget.

2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
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### Expenditures by Object

Salaries	\$ 13,987,648	\$ 14,499,970	\$ 15,681,418	\$ 16,699,063	\$ 17,842,153	\$ 1,143,090	6.8%
Benefits	4,278,654	4,546,293	5,011,098	5,669,978	6,006,327	\$ 336,349	5.9%
Purchased Service	2,530,060	3,648,161	3,883,470	3,928,198	4,067,306	\$ 139,109	3.5%
Supplies	2,221,070	1,992,310	2,252,793	2,378,669	2,581,922	\$ 203,253	8.5%
Capital Outlay	13,725,582	10,294,143	6,890,797	1,047,245	7,092,477	\$ 6,045,232	577.3%
Long & Short Term Debt	<u>4,202,830</u>	<u>4,886,285</u>	<u>7,133,895</u>	<u>4,879,379</u>	<u>4,706,138</u>	<u>\$ (173,241)</u>	-3.6%
	<b>\$ 40,945,845</b>	<b>\$ 39,867,162</b>	<b>\$ 40,853,471</b>	<b>\$ 34,602,530</b>	<b>\$ 42,296,323</b>	<b>\$ 7,693,793</b>	<b>22.2%</b>

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 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.

## FY26 BUDGET SUMMARY BY FUND

	General Funds					Capital Projects Funds			All Funds
	Incidental	Food Service	Student Activity	Teachers Fund	Debt Service Fund	Bond Issue	Capital Projects	COPS	
<b>Revenues Sources</b>									
Local Revenue	\$ 25,153,500	\$ 306,500	\$ -	\$ 2,811,890	\$ 4,768,000	\$ -	\$ 510,000	\$ -	\$ 33,549,890
County Revenue	215,000	-	-	22,500	125,000	-	7,500	-	370,000
State Revenue	1,301,292	3,800	-	2,821,261	-	-	-	-	4,126,353
Federal Revenue	39,352	295,000	-	281,634	176,882	-	-	-	792,868
Non-Current Revenue	-	-	-	-	-	-	225,000	-	225,000
Revenue from Other LEA's	15,000	-	-	-	-	-	-	-	15,000
Total Revenues	<u>\$ 26,724,144</u>	<u>\$ 605,300</u>	<u>\$ -</u>	<u>\$ 5,937,285</u>	<u>\$ 5,069,882</u>	<u>\$ -</u>	<u>\$ 742,500</u>	<u>\$ -</u>	<u>\$ 39,079,111</u>
<b>Expenditure Programs</b>									
Elementary	\$ 917,636	\$ -	\$ -	\$ 6,073,761	\$ -	\$ -	\$ -	\$ -	\$ 6,991,397
Middle School	313,369	-	-	1,726,725	-	-	-	-	2,040,094
High School	323,417	-	-	3,163,700	-	-	-	-	3,487,117
Other Regular Instruction	155,952	-	-	783,538	-	-	-	-	939,490
Gifted	4,133	-	-	296,102	-	-	-	-	300,235
Supplemental Instruction	22,453	-	-	887,529	-	-	-	-	909,982
Bilingual	478	-	-	253,427	-	-	-	-	253,905
Career Education Programs	11,060	-	-	186,078	-	-	-	-	197,139
Co-Curricular Activities	-	-	-	115,789	-	-	-	-	115,789
Athletics	177,599	-	-	185,915	-	-	5,000	-	368,514
Tuition to Other District	21,000	-	-	7,500	-	-	-	-	28,500
Tuition, Special Education Services	-	-	-	35,000	-	-	-	-	35,000
<b>Subtotal - Instruction</b>	<b>\$ 1,947,097</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,715,065</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 15,667,162</b>

	General Funds			Capital Projects Funds					All Funds
	Incidental	Food Service	Student Activity	Teachers Fund	Debt Service Fund	Bond Issue	Capital Projects	COPS	
Attendance & Social Work Services	\$ 307,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 307,841
Guidance Services	186,421	-	-	979,311	-	-	-	-	1,165,732
Health Services	269,184	-	-	-	-	-	-	-	269,184
Other Support Services - Student	8,794	-	-	-	-	-	-	-	8,794
Support Services - Instructional Staff	604,263	-	-	225,009	-	-	-	-	829,272
Educational Media Services	34,500	-	-	336,177	-	-	-	-	370,677
Other Support Services - Instructional	-	-	-	380,076	-	-	-	-	380,076
Board of Education Services	303,380	-	-	-	-	-	-	-	303,380
Executive Administration Services	195,240	-	-	856,461	-	-	-	-	1,051,700
Administrative Technology Services	134,879	-	-	123,487	-	-	-	-	258,366
Building Level Administration	511,702	-	-	1,199,296	-	-	-	-	1,710,997
Other Support Services - Administrative	29,226	-	-	-	-	-	-	-	29,226
Fiscal Services	798,272	-	-	-	-	-	-	-	798,272
Operation & Maint. of Plant	3,630,190	-	-	-	-	-	18,000	-	3,648,190
Pupil Transportation	521,704	-	-	-	-	-	-	-	521,704
Food Service	-	820,046	-	-	-	-	-	-	820,046
Support Services - Central Office	1,002,698	-	-	-	-	-	64,120	-	1,066,818
<b>Subtotal - Support Services</b>	<b>\$ 8,538,294</b>	<b>\$ 820,046</b>	<b>\$ -</b>	<b>\$ 4,099,816</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82,120</b>	<b>\$ -</b>	<b>\$ 13,540,275</b>
Early Childhood Programs	\$ 382,226	\$ -	\$ -	\$ 852,641	\$ -	\$ -	\$ 5,600	\$ -	\$ 1,240,467
Welfare Activities Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,999,757	\$ -	\$ -	\$ 6,999,757
Principal	\$ -	\$ -	\$ -	\$ -	\$ 3,380,000	\$ -	\$ -	\$ -	\$ 3,380,000
Interest	-	-	-	-	1,326,138	-	-	-	1,326,138
Other Debt Related Fees	-	-	-	-	-	-	-	-	-
<b>Total - Debt Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,706,138</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,706,138</b>
<b>Total - Expenditures</b>	<b>\$ 11,010,141</b>	<b>\$ 820,046</b>	<b>\$ -</b>	<b>\$ 18,667,522</b>	<b>\$ 4,706,138</b>	<b>\$ 6,999,757</b>	<b>\$ 92,720</b>	<b>\$ -</b>	<b>\$ 42,296,323</b>
Custody & Care of									
Children Services	130,924	-	-	-	-	-	-	-	130,924
Other Community Services	11,600	-	-	-	-	-	-	-	11,600

<b>Beginning Fund Balance</b>	<b><u>\$ 9,415,032</u></b>	<b><u>\$ 26,154</u></b>	<b><u>\$ 206,048</u></b>	<b><u>\$ 141,435</u></b>	<b><u>\$ 6,501,869</u></b>	<b><u>\$ 15,001,114</u></b>	<b><u>\$ 213,156</u></b>	<b><u>\$ 26,000</u></b>	<b><u>\$ 31,530,809</u></b>
Surplus/(Deficit)	\$ 15,714,003	\$ (214,746)	\$ -	\$ (12,730,237)	\$ 363,745	\$ (6,999,757)	\$ 649,780	\$ -	\$ (3,217,211)
Transfers In	\$ -	\$ 188,592	\$ -	\$ 12,588,801	\$ -	\$ -	\$ -	\$ -	\$ 12,777,393
Transfers Out	\$ 12,777,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,777,393
<b>Ending Fund Balance</b>	<b><u>\$ 12,351,642</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 206,048</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 6,865,614</u></b>	<b><u>\$ 8,001,357</u></b>	<b><u>\$ 862,936</u></b>	<b><u>\$ 26,000</u></b>	<b><u>\$ 28,313,597</u></b>

# ESTIMATED REVENUES

## REVENUE ASSUMPTIONS AND TRENDS

Local property taxes, sales taxes and the state foundation formula accounts for the majority of all revenue. Because of this, significant 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**

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. 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.

#### **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. The Deer Creek Redevelopment TIF closed at the beginning of FY25. The Hanley Road South of Folk TIF was retired at the end of May, 2025.

### 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. The "Hanley Road/South of Folk Ave" TIF will be closed by the end of May 2025.

Tax <u>Year</u>	Fiscal <u>Year</u>	Real Estate		Personal Property		Less <u>TIF</u>	Assessed <u>Valuation</u>
		<u>Residential</u>	<u>Commercial</u>	<u>Regular</u>	<u>Manufacturing</u>		
* 2019	2020	220,639,490	106,966,970	35,244,830	5,157,990	(20,201,300)	347,807,980
	2020	220,813,040	107,060,200	34,886,930	5,421,330	(16,217,070)	351,964,430
* 2021	2022	250,623,460	109,797,320	37,449,380	4,652,160	(15,788,410)	386,733,910
	2022	246,725,070	103,737,930	47,558,410	4,332,930	(17,143,860)	385,210,480
* 2023	2024	292,005,860	124,214,360	52,648,530	4,455,690	(20,304,610)	453,019,830
	2024	292,397,250	126,522,330	53,031,240	3,984,450	(18,781,780)	457,153,490
* <b>2025</b>	<b>2026</b>	<b>359,628,420</b>	<b>158,778,460</b>	<b>52,650,670</b>	<b>3,984,300</b>	<b>(28,638,580)</b>	<b>546,403,270</b>

\*Indicates a year of reassessment

## 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 tax 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.

The following table summarizes 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 2026, will help us assess the anticipated growth and potential revenue for the upcoming year.

Tax Year	Fiscal Year	Real Estate		Total
		Residential	Commercial	
2019	2020	313,600	2,793,600	3,107,200
2020	2021	886,400	1,672,000	2,558,400
2021	2022	720,000	9,600,000	10,320,000
2022	2023	1,261,800	64,000	1,325,800
2023	2024	618,200	2,848,000	3,466,200
2024	2025	841,600	480,000	1,321,600
2025	2026	497,700	112,000	609,700

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.

Tax Year	Fiscal Year	Real Estate		Personal Property	Debt Service	Prior Method Single Rate	Total Adjusted Tax Rate	Percent Change
		Residential	Commercial					
2016	2017	\$ 4.8168	\$ 4.8464	\$ 5.5041	\$ 1.3500	\$ 4.9119	\$ 6.2619	
2017	2018	\$ 4.5762	\$ 4.7558	\$ 5.5041	\$ 1.3500	\$ 4.7393	\$ 6.0893	-2.8%
2018	2019	\$ 4.7002	\$ 4.8464	\$ 5.5041	\$ 1.3500	\$ 4.8411	\$ 6.1911	1.7%
2019	2020	\$ 4.0675	\$ 4.5838	\$ 5.5041	\$ 1.3500	\$ 4.3631	\$ 5.7131	-7.7%
2020	2021	\$ 4.0665	\$ 4.5823	\$ 5.5041	\$ 1.3500	\$ 4.3634	\$ 5.7134	0.0%
2021	2022	\$ 3.6959	\$ 4.4591	\$ 5.4658	\$ 1.3500	\$ 4.0730	\$ 5.4230	-5.1%
2022	2023	\$ 3.8555	\$ 4.4591	\$ 5.4658	\$ 1.3500	\$ 4.2069	\$ 5.5569	2.5%
2023	2024	\$ 3.4744	\$ 3.9992	\$ 5.4658	\$ 1.3500	\$ 3.8418	\$ 5.1918	-6.6%
2024	2025	\$ 3.4788	\$ 3.9764	\$ 5.4658	\$ 1.3500	\$ 3.8420	\$ 5.1920	0.0%
2025	2026	\$ 3.9788	\$ 4.4764	\$ 5.9658	\$ 0.8500	\$ 4.3020	\$ 5.1520	6.6%

Below are the historical and projected tax rates, by Fund, which are used to allocate revenue to each fund:

Tax Year	Fiscal Year	Incidental	Teachers	Debt Service	Capital Projects
2016	2017	\$ 4.8119	\$ - .00	\$ 1.3500	\$ 0.1000
2017	2018	\$ 4.6393	\$ - .00	\$ 1.3500	\$ 0.1000
2018	2019	\$ 4.7411	\$ - .00	\$ 1.3500	\$ 0.1000
2019	2020	\$ 4.2631	\$ - .00	\$ 1.3500	\$ 0.1000
2020	2021	\$ 4.2634	\$ - .00	\$ 1.3500	\$ 0.1000
2021	2022	\$ 3.9730	\$ - .00	\$ 1.3500	\$ 0.1000
2022	2023	\$ 4.1069	\$ - .00	\$ 1.3500	\$ 0.1000
2023	2024	\$ 3.7418	\$ - .00	\$ 1.3500	\$ 0.1000
2024	2025	\$ 3.7420	\$ - .00	\$ 1.3500	\$ 0.1000
2025	2026	\$ 4.2020	\$ - .00	\$ 0.8500	\$ 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

Tax Year	Fiscal Year	Current Rate	Delinquent Rate	Total Rate
2016	2017	97.88%	2.07%	99.95%
2017	2018	97.54%	1.11%	98.65%
2018	2019	95.86%	2.44%	98.30%
2019	2020	96.37%	3.09%	99.46%
2020	2021	95.60%	2.74%	98.34%
2021	2022	97.64%	0.94%	98.58%
2022	2023	98.25%	1.78%	100.02%
2023	2024	97.13%	1.94%	99.07%
2024	2025			

The object codes used to record the receipt of local property taxes include accounts 5111, 5112 and 5115. The actual (FY17-24) and budgeted (FY25, 26) local property tax revenue are as follows:

Tax Year	Fiscal Year	Property Tax Revenue	Percent Change
2016	2017	18,231,936	
2017	2018	19,341,916	6.09%
2018	2019	19,498,865	0.81%
2019	2020	21,772,589	11.66%
2020	2021	21,658,282	-0.53%
2021	2022	21,930,413	1.26%
2022	2023	23,170,599	5.66%
2023	2024	24,887,780	7.41%
2024	2025	24,872,000	-0.06%
2025	2026	29,806,000	19.84%

## 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	1,215	1,657,969	16.11%
2023	1,287	1,365	1,756,296	5.93%
2024	1,257	1,474	1,852,484	5.48%
*2025	1,313	1,488	1,952,831	5.42%
*2026	1,401	1,477	2,068,390	5.92%

\* DENTOTES BUDGETED AMOUNTS

## 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.

The following table presents a summary of the adjusted formula calculations and next year's projection:

<b>Fiscal Year</b>	<b>Weighted ADA</b>	<b>Per ADA Hold Harmless Funding</b>	<b>Dollar Value Modifier</b>	<b>Modified Per ADA Funding</b>	<b>Proration Factor</b>	<b>State Aid</b>	<b>Percent Change</b>
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	1,312.60	1,114.89	1.088	1,213.00	n/a	\$3,157,089	37.3%
2026	1,400.59	1,114.89	1.088	1,213.00	n/a	\$3,576,257	13.3%

# REVENUE BY OBJECT

ALL FUNDS		2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
5111	CURRENT TAXES	\$ 20,061,343	\$ 21,058,433	\$ 22,504,164	\$ 22,636,000	\$ 27,243,000	\$ 4,607,000	20.4%
5112	DELINQUENT TAXES	251,020	493,344	576,863	536,000	663,000	127,000	23.7%
5113	PROPOSITION C (SALES TAX)	1,657,969	1,756,296	1,852,484	1,952,831	2,068,390	115,559	5.9%
5114	FINANCIAL INSTITUTION TAX	52,950	26,572	25,098	27,500	27,500	-	0.0%
5115	M & M SURCHARGE	1,618,050	1,618,821	1,806,753	1,700,000	1,900,000	200,000	11.8%
5116	IN LIEU OF TAX	-	-	-	183,238	-	(183,238)	-100.0%
5141	INTEREST INCOME	54,467	628,995	748,591	431,614	379,500	(52,114)	-12.1%
5143	PREMIUM ON BONDS SOLD	-	-	-	-	-	-	0.0%
5151	FOOD SERVICE - PROGRAM	3,060	190,460	274,227	250,000	250,000	-	0.0%
5161	FOOD SERVICE - ADULTS	1,586	2,843	2,177	2,000	1,500	(500)	-25.0%
5165	FOOD SERVICE - NON PROGRAM	169	6,406	48,827	45,000	45,000	-	0.0%
5166	FOOD SERVICE - CATERING	-	-	-	6,154	10,000	3,846	62.5%
5174	REVENUE FROM ENTERPRISE ACTIVITIES	310	109	14,784	-	-	-	0.0%
5179	OTHER PUPIL ACTIVITY INCOME	99,213	141,616	154,761	-	-	-	0.0%
5181	CHILD CARE FEES - PATRONS	243,344	186,687	126,532	130,000	156,000	26,000	20.0%
5182	PRESCHOOL TUITION	609,228	640,519	625,840	668,000	740,000	72,000	10.8%
5191	RENTALS	-	480	1,915	2,500	5,000	2,500	100.0%
5192	DONATIONS	10,710	50,391	4,500	25,000	25,000	-	0.0%
5195	PRIOR PERIOD ADJUSTMENT	54,052	52,084	119,318	25,000	-	(25,000)	-100.0%
5198	MISCELLANEOUS LOCAL REVENUE	<u>22,022</u>	<u>82,550</u>	<u>90,098</u>	<u>192,242</u>	<u>36,000</u>	<u>(156,242)</u>	-81.3%
	<b>Subtotal - Local Revenue</b>	<b>\$ 24,739,492</b>	<b>\$ 26,936,605</b>	<b>\$ 28,976,931</b>	<b>\$ 28,813,079</b>	<b>\$ 33,549,890</b>	<b>\$ 4,736,811</b>	<b>16.4%</b>
5211	FINES AND FEES	\$ 5,971	\$ 14,112	\$ 18,948	\$ 22,638	\$ 22,500	\$ (138)	-0.6%
5221	STATE RAILROAD & UTILITY TAX	<u>337,516</u>	<u>342,103</u>	<u>342,906</u>	<u>342,500</u>	<u>347,500</u>	5,000	1.5%
	<b>Subtotal - County Revenue</b>	<b>\$ 343,486</b>	<b>\$ 356,215</b>	<b>\$ 361,854</b>	<b>\$ 365,138</b>	<b>\$ 370,000</b>	<b>\$ 4,862</b>	<b>1.3%</b>

		2022	2023	2024	2025	2026	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5311	BASIC FORMULA	\$ 1,607,530	\$ 1,645,671	\$ 1,723,967	\$ 2,329,839	\$ 2,812,379	\$ 482,540	20.7%
5312	TRANSPORTATION	46,798	178,745	239,890	220,000	175,000	(45,000)	-20.5%
5319	CLASSROOM TRUST FUND	582,622	576,589	589,376	800,000	763,878	(36,122)	-4.5%
5324	EDUCATIONAL & SCREEN PRG (PAT)	28,080	43,800	52,210	26,320	45,000	18,680	71.0%
5332	CAREER EDUCATION	13,836	22,161	11,700	15,632	6,882	(8,750)	-56.0%
5333	FOOD SERVICE	4,008	2,172	3,787	3,800	3,800	-	0.0%
5342	EVIDENCE-BASED READING GRANT - STATE	-	-	25,392	3,648	-	(3,648)	-100.0%
5369	PUBLIC PLACEMENT/EXCESS COST	7,306	6,340	18,700	6,000	18,000	12,000	200.0%
5384	STATE SAFETY GRANT	-	-	150,000	-	-	-	0.0%
5397	OTHER STATE REVENUE	<u>39,278</u>	<u>35,916</u>	<u>194,585</u>	<u>364,718</u>	<u>301,414</u>	(63,304)	-17.4%
	<b>Subtotal - State Revenue</b>	<b>\$ 2,329,458</b>	<b>\$ 2,511,394</b>	<b>\$ 3,009,607</b>	<b>\$ 3,769,957</b>	<b>\$ 4,126,353</b>	<b>\$ 356,396</b>	<b>9.5%</b>
5412	MEDICAID	\$ 19,359	\$ 14,107	\$ 10,916	\$ 15,000	\$ 22,000	\$ 7,000	46.7%
5422	ARP - ESSER III	973,846	-	241,182	6,758	-	(6,758)	-100.0%
5423	CRRSA - ESSER II	527,685	65	35,621	-	-	-	0.0%
5424	CARES - ESSER	37,886	-	-	-	-	-	0.0%
5427	CARL PERKINS GRANT	2,889	-	-	4,223	4,200	(23)	-0.5%
5445	SCHOOL LUNCH PROGRAM	495,423	309,323	321,893	265,000	250,000	(15,000)	-5.7%
5446	SCHOOL BREAKFAST PROGRAM	135,523	37,531	55,672	55,000	45,000	(10,000)	-18.2%
5448	AFTER SCHOOL SNACK PROGRAM	19,798	3,885	-	-	-	-	0.0%
5451	TITLE I	191,799	97,451	197,015	221,913	156,692	(65,221)	-29.4%
5461	TITLE IV.A STUDENT SUPPORT	12,120	95	23,395	18,745	11,942	(6,803)	-36.3%
5465	TITLE II.A	28,933	27,159	34,323	38,564	33,000	(5,564)	-14.4%
5468	ARP - HOMELESS CHILDREN AND YOUTH II	-	5,350	3,022	26,392	-	(26,392)	-100.0%
5471	CNP-EMERGENCY OPERATING COST GRANT	24,798	-	-	-	-	-	0.0%
5483	HEAD START	95,055	144,743	153,004	110,502	80,000	(30,502)	-27.6%
5497	OTHER FEDERAL REVENUE	<u>87,551.42</u>	<u>264.013</u>	<u>181,963</u>	<u>215,220</u>	<u>190,034</u>	<u>(25,186)</u>	-11.7%
	<b>Subtotal - Federal Revenue</b>	<b>\$ 2,652,665</b>	<b>\$ 903,723</b>	<b>\$ 1,258,006</b>	<b>\$ 977,317</b>	<b>\$ 792,868</b>	<b>\$ (184,449)</b>	<b>-18.9%</b>
5611	SALE OF BONDS	\$ -	\$ -	\$ -	\$ 15,000,000	\$ -	\$ (15,000,000)	-100.0%
5631	NET INSURANCE RECOVERY	8,943	-	-	945,673	-	(945,673)	-100.0%
5651	SALE OF OTHER PROPERTY	=	1,887.50	-	305,000.00	225,000	(80,000)	-26.2%
5661	LOAN PROCEEDS	=	<u>3,000,000.00</u>	=	<u>0.00</u>	=	<u>0</u>	0.0%
	<b>Subtotal - Non-Current Revenue</b>	<b>\$ 8,943</b>	<b>\$ 1,888</b>	<b>\$ -</b>	<b>\$ 16,250,673</b>	<b>\$ 225,000</b>	<b>\$ (16,025,673)</b>	<b>-98.6%</b>
5811	TUITION FROM OTHER LEA - REGULAR TERM	<u>\$ 4,067</u>	<u>\$ 1,170</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0%
5841	TRANSPORTATION FROM OTHER LEA	=	<u>16,529</u>	<u>15,063</u>	<u>40,000</u>	<u>15,000</u>	<u>(25,000)</u>	-62.5%
	<b>Subtotal - Revenue from Other LEA's</b>	<b>\$ 4,067</b>	<b>\$ 17,699</b>	<b>\$ 15,063</b>	<b>\$ 40,000</b>	<b>\$ 15,000</b>	<b>\$ (25,000)</b>	-62.5%
	<b>TOTAL</b>	<b>\$ 30,078,112</b>	<b>\$ 30,727,523</b>	<b>\$ 33,621,460</b>	<b>\$ 50,216,165</b>	<b>\$ 39,079,111</b>	<b>\$ (11,137,053)</b>	<b>-22.2%</b>

GENERAL FUND		2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
5111	CURRENT TAXES	\$ 14,771,488	\$ 15,597,982	\$ 16,183,848	\$ 16,500,000	\$ 22,188,000	\$ 5,688,000	34.5%
5112	DELINQUENT TAXES	184,830	365,420	410,653	375,000	541,000	166,000	44.3%
5114	FINANCIAL INSTITUTION TAX	52,950	26,572	25,098	27,500	27,500	-	0.0%
5115	M & M SURCHARGE	1,618,050	1,618,821	1,806,753	1,700,000	1,900,000	200,000	11.8%
5116	IN LIEU OF TAX	-	-	-	131,966	-	(131,966)	-100.0%
5141	INTEREST INCOME	22,395	252,603	426,001	275,000	275,000	-	0.0%
5151	FOOD SERVICE - PROGRAM	3,060	190,460	274,227	250,000	250,000	-	0.0%
5161	FOOD SERVICE - ADULTS	1,586	2,843	2,177	2,000	1,500	(500)	-25.0%
5165	FOOD SERVICE - NON PROGRAM	169	6,406	48,827	45,000	45,000	-	0.0%
5166	FOOD SERVICE - CATERING	-	-	-	6,154	10,000	3,846	62.5%
	REVENUE FROM ENTERPRISE							
5174	ACTIVITIES	310	109	14,784	-	-	-	0.0%
5179	OTHER PUPIL ACTIVITY INCOME	99,213	141,616	154,761	-	-	-	0.0%
5181	CHILD CARE FEES - PATRONS	243,344	186,687	126,532	130,000	156,000	26,000	20.0%
5191	RENTALS	-	480	1,915	2,500	5,000	2,500	100.0%
5192	DONATIONS	10,710	50,391	4,500	25,000	25,000	-	0.0%
5195	PRIOR PERIOD ADJUSTMENT	54,052	49,388	49,842	25,000	-	(25,000)	-100.0%
	MISCELLANEOUS LOCAL							
5198	REVENUE	<u>22,022</u>	<u>78,176</u>	<u>90,098</u>	<u>147,242</u>	<u>36,000</u>	<u>(111,242)</u>	-75.6%
	<b>Subtotal - Local Revenue</b>	<b>\$ 17,084,179</b>	<b>\$ 18,567,953</b>	<b>\$ 19,620,016</b>	<b>\$ 19,642,362</b>	<b>\$ 25,460,000</b>	<b>\$ 5,817,638</b>	<b>29.6%</b>
5221	STATE RAILROAD & UTILITY TAX	<u>\$ 210,039</u>	<u>\$ 215,483</u>	<u>\$ 210,951</u>	<u>\$ 215,000</u>	<u>\$ 215,000</u>	<u>\$ -</u>	0.0%
	<b>Subtotal - County Revenue</b>	<b>\$ 210,039</b>	<b>\$ 215,483</b>	<b>\$ 210,951</b>	<b>\$ 215,000</b>	<b>\$ 215,000</b>	<b>\$ -</b>	0.0%
5312	TRANSPORTATION	\$ 46,798	\$ 178,745	\$ 239,890	\$ 220,000	\$ 175,000	\$ (45,000)	-20.5%
5319	CLASSROOM TRUST FUND	582,622	576,589	589,376	800,000	763,878	(36,122)	-4.5%
	EDUCATIONAL & SCREEN PRG							
5324	(PAT)	28,080	43,800	52,210	26,320	45,000	18,680	71.0%
5332	CAREER EDUCATION	-	-	-	8,750	-	(8,750)	-100.0%
5333	FOOD SERVICE	4,008	2,172	3,787	3,800	3,800	-	0.0%
	EVIDENCE-BASED READING							
5342	GRANT - STATE	-	-	25,392	3,648	-	(3,648)	-100.0%
	PUBLIC PLACEMENT/EXCESS							
5369	COST	7,306	6,340	18,700	6,000	18,000	12,000	200.0%
5384	STATE SAFETY GRANT	-	-	2,206	-	-	-	0.0%
5397	OTHER STATE REVENUE	<u>29,357</u>	<u>13,971</u>	<u>187,962</u>	<u>291,718</u>	<u>299,414</u>	<u>7,696</u>	2.6%
	<b>Subtotal - State Revenue</b>	<b>\$ 698,171</b>	<b>\$ 821,617</b>	<b>\$ 1,119,523</b>	<b>\$ 1,360,236</b>	<b>\$ 1,305,092</b>	<b>\$ (55,144)</b>	<b>-4.1%</b>

		2022	2023	2024	2025	2026	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5412	MEDICAID	\$ 19,359	\$ 14,107	\$ 10,916	\$ 15,000	\$ 22,000	\$ 7,000	46.7%
5422	ARP -ESSER III	973,846	-	241,047	6,758	-	(6,758)	-100.0%
5423	CRRSA - ESSER II	527,685	65	35,621	-	-	-	0.0%
5424	CARES - ESSER	37,886	-	-	-	-	-	0.0%
5427	CARL PERKINS GRANT	2,889	-	-	4,223	4,200	(23)	-0.5%
5445	SCHOOL LUNCH PROGRAM	495,423	309,323	321,893	265,000	250,000	(15,000)	-5.7%
5446	SCHOOL BREAKFAST PROGRAM	135,523	37,531	55,672	55,000	45,000	(10,000)	-18.2%
	AFTER SCHOOL SNACK							
5448	PROGRAM	19,798	3,885	-	-	-	-	0.0%
5465	TITLE II.A	-	-	910	-	-	-	0.0%
	ARP - HOMELESS CHILDREN AND							
5468	YOUTH II	-	5,350	3,022	26,392	-	(26,392)	-100.0%
	CNP-EMERGENCY OPERATING							
5471	COST GRANT	24,798	-	-	-	-	-	0.0%
5483	HEAD START	6,086	-	-	50,502	-	(50,502)	-100.0%
5497	OTHER FEDERAL REVENUE	=	=	<u>5,081</u>	<u>38,338</u>	<u>13,152</u>	<u>(25,186)</u>	-65.7%
	<b>Subtotal - Federal Revenue</b>	<b>\$ 2,243,294</b>	<b>\$ 370,261</b>	<b>\$ 674,162</b>	<b>\$ 461,213</b>	<b>\$ 334,352</b>	<b>\$ (126,861)</b>	<b>-27.5%</b>
5631	NET INSURANCE RECOVERY	<u>\$ 8,943</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 945,673</u>	<u>\$ -</u>	<u>\$ (945,673)</u>	-100.0%
	<b>Subtotal - Non-Current Revenue</b>	<b>\$ 8,943</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 945,673</b>	<b>\$ -</b>	<b>\$ (945,673)</b>	<b>-100.0%</b>
	TRANSPORTATION FROM OTHER							
5841	LEA	<u>\$ -</u>	<u>\$ 16,529</u>	<u>\$ 15,063</u>	<u>\$ 40,000</u>	<u>\$ 15,000</u>	<u>\$ (25,000)</u>	-62.5%
	<b>Subtotal - Revenue from Other</b>							
	<b>LEA's</b>	<b>\$ -</b>	<b>\$ 16,529</b>	<b>\$ 15,063</b>	<b>\$ 40,000</b>	<b>\$ 15,000</b>	<b>\$ (25,000)</b>	<b>-62.5%</b>
	<b>TOTAL - GENERAL FUND</b>	<b><u>\$ 20,244,626</u></b>	<b><u>\$ 19,991,843</u></b>	<b><u>\$ 21,639,714</u></b>	<b><u>\$ 22,664,485</u></b>	<b><u>\$ 27,329,444</u></b>	<b><u>\$ 4,664,960</u></b>	<b>20.6%</b>

		2022	2023	2024	2025	2026	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
<b>TEACHERS FUND</b>								
5113	PROPOSITION C (SALES TAX)	\$ 1,657,969	\$ 1,756,296	\$ 1,852,484	\$ 1,952,831	\$ 2,068,390	\$ 115,559	5.9%
5141	INTEREST INCOME	674	586	654	3,500	3,500	0	0.0%
5182	PRESCHOOL TUITION	609,228	640,519	625,840	668,000	740,000	72,000	10.8%
5195	PRIOR PERIOD ADJUSTMENT	-	2,376	50,576	-	-	-	0.0%
	MISCELLANEOUS LOCAL							
5198	REVENUE	=	<u>4,374</u>	=	=	=	=	0.0%
	<b>Subtotal - Local Revenue</b>	<b>\$ 2,267,870</b>	<b>\$ 2,404,151</b>	<b>\$ 2,529,553</b>	<b>\$ 2,624,331</b>	<b>\$ 2,811,890</b>	<b>\$ 187,559</b>	<b>7.1%</b>
5211	FINES AND FEES	<u>5,971</u>	<u>14,112</u>	<u>18,948</u>	<u>22,638</u>	<u>22,500</u>	<u>\$ (138)</u>	-0.6%
	<b>Subtotal - County Revenue</b>	<b>\$ 5,971</b>	<b>\$ 14,112</b>	<b>\$ 18,948</b>	<b>\$ 22,638</b>	<b>\$ 22,500</b>	<b>\$ (138)</b>	<b>-0.6%</b>
5311	BASIC FORMULA	1,607,530	1,645,671	1,723,967	2,329,839	2,812,379	\$ 482,540	20.7%
5332	CAREER EDUCATION	13,836	22,161	11,700	6,882	6,882	(0)	0.0%
	MISSOURI PRESCHOOL							
5382	PROGRAM	-	-	-	-	-	-	0.0%
5397	OTHER STATE REVENUE	<u>9,921</u>	<u>21,945</u>	<u>6,623</u>	<u>9,000</u>	<u>2,000</u>	<u>(7,000)</u>	-77.8%
	<b>Subtotal - State Revenue</b>	<b>\$ 1,631,287</b>	<b>\$ 1,689,777</b>	<b>\$ 1,742,290</b>	<b>\$ 2,345,721</b>	<b>\$ 2,821,261</b>	<b>\$ 475,540</b>	<b>20.3%</b>
5422	ARP - ESSER III	-	-	135	-	-	-	0.0%
5451	TITLE I	191,799	97,451	197,015	221,913	156,692	(65,221)	-29.4%
5461	TITLE IV.A STUDENT SUPPORT	12,120	95	23,395	18,745	11,942	(6,803)	-36.3%
5465	TITLE IIA	28,933	27,159	33,413	38,564	33,000	(5,564)	-14.4%
5483	HEAD START	68,628	144,743	142,565	60,000	80,000	20,000	33.3%
5497	OTHER FEDERAL REVENUE	=	<u>600</u>	=	=	=	=	0.0%
	<b>Subtotal - Federal Revenue</b>	<b>\$ 301,479</b>	<b>\$ 270,049</b>	<b>\$ 396,523</b>	<b>\$ 339,221</b>	<b>\$ 281,634</b>	<b>\$ (57,587)</b>	<b>-17.0%</b>
	TUITION FROM OTHER LEA -							
5811	REGULAR TERM	<u>4,067</u>	<u>\$ 1,170</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0%
	<b>Subtotal - Revenue from Other</b>							
	<b>LEA's</b>	<b>\$ 4,067</b>	<b>\$ 1,170</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
	<b>TOTAL - TEACHER'S FUND</b>	<b>\$ 4,210,674</b>	<b>\$ 4,379,258</b>	<b>\$ 4,687,314</b>	<b>\$ 5,331,912</b>	<b>\$ 5,937,285</b>	<b>\$ 605,373</b>	<b>11.4%</b>
<b>DEBT SERVICE FUND</b>								
5111	CURRENT TAXES	\$ 4,925,040	\$ 5,083,927	\$ 5,884,437	\$ 5,700,000	\$ 4,559,000	\$ (1,141,000)	-20.0%
5112	DELINQUENT TAXES	61,625	119,103	154,747	150,000	109,000	(41,000)	-27.3%
5116	IN LIEU OF TAX	-	-	-	47,736	-	(47,736)	-100.0%
5141	INTEREST INCOME	1,378	52,387	50,773	125,000	100,000	(25,000)	-20.0%
5143	PREMIUM ON BONDS SOLD	=	=	=	=	=	=	0.0%
	<b>Subtotal - Local Revenue</b>	<b>\$ 4,988,043</b>	<b>\$ 5,255,417</b>	<b>\$ 6,089,957</b>	<b>\$ 6,022,736</b>	<b>\$ 4,768,000</b>	<b>\$ (1,254,736)</b>	<b>-20.8%</b>

		2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
STATE RAILROAD & UTILITY								
5221	TAX	\$ 117,329	117,592	\$ 124,259	\$ 120,000	\$ 125,000	\$ 5,000	4.2%
	<b>Subtotal - County Revenue</b>	<b>\$ 117,329</b>	<b>\$ 117,592</b>	<b>\$ 124,259</b>	<b>\$ 120,000</b>	<b>\$ 125,000</b>	<b>\$ 5,000</b>	<b>4.2%</b>
5497	OTHER FEDERAL REVENUE	\$ 87,551	\$ 263,413	\$ 176,882	\$ 176,882	\$ 176,882	\$ -	0.0%
	<b>Subtotal - Federal Revenue</b>	<u>\$ 87,551</u>	<u>\$ 263,413</u>	\$ 176,882	<u>\$ 176,882</u>	<u>\$ 176,882</u>	<u>\$ -</u>	0.0%
	<b>TOTAL - DEBT SERVICE</b>	<b>\$ 5,192,924</b>	<b>\$ 5,636,422</b>	<b>\$ 6,391,098</b>	<b>\$ 6,319,618</b>	<b>\$ 5,069,882</b>	<b>\$ (1,249,736)</b>	<b>-19.8%</b>
<b><u>CAPITAL PROJECTS FUND</u></b>								
5111	CURRENT TAXES	\$ 364,816	\$ 376,525	\$ 435,880	\$ 436,000	\$ 496,000	\$ 60,000	13.8%
5112	DELINQUENT TAXES	4,565	8,821	11,463	11,000	13,000	2,000	18.2%
5116	IN LIEU OF TAX	-	-	-	3,536	-	(3,536)	-100.0%
5141	INTEREST INCOME	30,020	323,419	271,163	28,114	1,000	(27,114)	-96.4%
5143	PREMIUM ON BONDS SOLD	-	-	-	-	-	-	0.0%
5195	PRIOR PERIOD ADJUSTMENT	-	320	18,900	-	-	-	0.0%
	MISCELLANEOUS LOCAL							
5198	REVENUE	=	=	=	<u>45,000</u>	=	<u>(45,000)</u>	-100.0%
	<b>Subtotal - Local Revenue</b>	<b>\$ 399,400</b>	<b>\$ 709,084</b>	<b>\$ 737,406</b>	<b>\$ 523,650</b>	<b>\$ 510,000</b>	<b>\$ (13,650)</b>	<b>-2.6%</b>
						-		
5221	STATE RAILROAD & UTILITY TAX	<u>\$ 10,147</u>	<u>\$ 9,028</u>	<u>\$ 7,696</u>	<u>\$ 7,500</u>	<u>\$ 7,500</u>	<u>\$ -</u>	0.0%
	<b>Subtotal - County Revenue</b>	<b>\$ 10,147</b>	<b>\$ 9,028</b>	<b>\$ 7,696</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>0.0%</b>
5319	CLASSROOM TRUST FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5384	STATE SAFETY GRANT	-	-	147,794	-	-	-	0.0%
5397	OTHER STATE REVENUE	=	=	=	<u>64,000</u>	=	<u>(64,000)</u>	-100.0%
	<b>Subtotal - State Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 147,794</b>	<b>\$ 64,000</b>	<b>\$ -</b>	<b>\$ (64,000)</b>	<b>-100.0%</b>
5483	HEAD START	<u>20,341</u>	=	<u>10,439</u>	=	=	=	0.0%
	<b>Subtotal - Federal Revenue</b>	<b>\$ 20,341</b>	<b>\$ -</b>	<b>\$ 10,439</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
5611	SALE OF BONDS	\$ -	\$ -	\$ -	\$ 15,000,000	\$ -	\$ (15,000,000)	-100.0%
5631	NET INSURANCE RECOVERY	-	-	-	-	-	-	0.0%
5651	SALE OF OTHER PROPERTY	-	1,888	-	305,000	225,000	(80,000)	-26.2%
5661	LOAN PROCEEDS	=	<u>3,000,000</u>	=	=	=	=	0.0%
	<b>Subtotal - Non-Current Revenue</b>	<b>\$ -</b>	<b>\$ 1,888</b>	<b>\$ -</b>	<b>\$ 15,305,000</b>	<b>\$ 225,000</b>	<b>(15,080,000)</b>	<b>-98.5%</b>
	<b>TOTAL - CAPITAL PROJECTS FUND</b>	<b>\$ 429,888</b>	<b>\$ 720,000</b>	<b>\$ 903,335</b>	<b>\$ 15,900,150</b>	<b>\$ 742,500</b>	<b>\$ (15,157,650)</b>	<b>-95.3%</b>

# EXPENDITURES

## EXPENDITURES BY FUNCTION

ALL FUNDS		2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
1111	ELEMENTARY	\$ 5,527,043	\$ 5,348,693	\$ 5,754,381	\$ 6,274,002	\$ 6,991,397	\$ 717,395	11.4%
1131	MIDDLE SCHOOL	1,370,836	1,660,236	1,861,708	1,882,931	2,040,094	157,163	8.3%
1151	HIGH SCHOOL	2,723,742	2,926,491	3,128,222	3,300,756	3,487,117	186,361	5.6%
1191	SUMMER SCHOOL	59,578	76,314	101,981	251,388	272,486	21,098	8.4%
1193	ALTERNATIVE EDUCATION	499,732	518,891	577,592	625,524	667,004	41,480	6.6%
1195	VIRTUAL INSTRUCTION	172,778	-	-	-	-	-	0.0%
1211	GIFTED AND TALENTED SPECIAL INSTRUCTION AND	255,902	288,313	280,960	278,377	300,235	21,858	7.9%
1221	RELATED SERVICES	5,985	8,008	12,845	128	-	(128)	-100.0%
1251	SUPPLEMENTAL INSTRUCTION	880,173	750,336	766,205	810,821	888,082	77,262	9.5%
1252	MIGRANT INSTITUTIONS FOR NEGLECTED	-	215	-	8,681	400	(8,281)	-95.4%
1254	STUDENTS	27,627	21,769	18,763	30,035	21,500	(8,535)	-28.4%
1271	ENGLISH-SECOND LANGUAGE	143,853	119,740	132,146	140,882	253,905	113,023	80.2%
1321	BUSINESS EDUCATION TECHNOLOGY & ENGINEERING	108,125	111,548	121,986	137,254	103,768	(33,486)	-24.4%
1371	EDUCATION	83,970	106,639	85,707	92,495	93,371	876	0.9%
1411	STUDENT ACTIVITIES	177,951	183,409	122,933	109,797	115,789	5,993	5.5%
1421	SCHOOL-SPONSORED ATHLETICS	202,446	238,680	253,693	276,601	368,514	91,913	33.2%
1911	TUITION TO OTHER DISTRICTS	21,976	29,854	6,572	34,552	28,500	(6,052)	-17.5%
1931	TUITION FOR SPECIAL EDUCATION	<u>19,220</u>	<u>60,630</u>	<u>41,685</u>	<u>43,000</u>	<u>35,000</u>	<u>(8,000)</u>	-18.6%
	<b>Subtotal - Instruction</b>	<b>\$ 12,280,938</b>	<b>\$ 12,449,766</b>	<b>\$ 13,267,380</b>	<b>\$ 14,297,222</b>	<b>\$ 15,667,162</b>	<b>\$ 1,369,940</b>	<b>9.6%</b>
2113	SOCIAL WORK SERVICES	\$ 127,782	\$ 126,415	\$ 168,312	\$ 167,365	\$ 188,921	21,556	12.9%
2114	PUPIL ACCOUNTING SERVICES	79,160	103,207	119,302	116,358	118,920	2,561	2.2%
2122	COUNSELING SERVICES	631,177	761,837	874,771	932,076	1,034,159	102,083	11.0%
2123	APPRAISAL SERVICES	159,785	160,021	113,046	119,070	131,573	12,503	10.5%
2134	NURSING SERVICES SPEECH PATHOLOGY AND	299,733	293,696	250,837	262,711	269,184	6,473	2.5%
2152	AUDIOLOGY SERVICES OTHER SUPPORT	-	974	1,418	-	-	-	0.0%
2191	SERVICES-STUDENTS IMPROVEMENT OF INSTRUCTION	-	-	-	14,976	8,794	(6,182)	-41.3%
2211	SERVICES INSTRUCTION & CURRICULUM	127	437	-	-	-	-	0.0%
2212	SERVICES	100,717	88,217	72,874	19,074	161,441	142,367	746.4%
2213	INSTRUCTIONAL STAFF TRAINING	342,092	284,262	263,679	635,899	667,831	31,933	5.0%
2214	PROFESSIONAL DEVELOPMENT	15,885	16,202	29,456	-	-	-	0.0%
2222	SCHOOL LIBRARY SERVICES OTHER SUPPORT	289,010	307,071	321,539	370,293	370,677	384	0.1%
2291	SERVICES-INSTRUCTIONAL	60,356	80,405	114,598	175,619	380,076	204,456	116.4%
2311	BOARD OF EDUCATION	224,417	196,592	255,643	330,457	303,380	(27,077)	-8.2%
2321	OFFICE OF SUPERINTENDENT	363,659	747,357	430,430	434,208	455,144	20,936	4.8%
2322	COMMUNITY RELATIONS	-	-	-	6,500	10,000	3,500	53.8%
2325	OFFICE OF ASST SUPERINT	205,417	-	375,285	384,539	396,717	12,178	3.2%
2329	OTHER EXEC ADMIN SERVICES ADMINISTRATIVE TECHNOLOGY	-	162,068	221,758	180,516	189,839	9,323	5.2%
2331	SERVICES	182,040	258,614	209,997	229,016	258,366	29,350	12.8%
2411	OFFICE OF PRINCIPAL OTHER SUPPORT	1,738,555	1,631,456	1,461,861	1,566,396	1,710,997	144,601	9.2%
2491	SERVICES-ADMINISTRATION	-	-	-	24,750	29,226	4,476	18.1%

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
2521 FISCAL SERVICES	168,596	251,050	393,793	541,404	483,883	(57,521)	-10.6%
2523 ACCOUNTS RECEIVABLE	71,745	86,709	96,634	94,171	101,734	7,564	8.0%
2524 PAYROLL SVCS	80,221	81,204	89,277	81,685	88,369	6,684	8.2%
2525 ACCOUNTING SVCS	84,513	92,604	42,135	55,874	119,786	63,912	114.4%
2529 OTHER FISCAL SERVICES	1,135	1,951	9,759	4,271	4,500	229	5.4%
OPERATION OF PLANT -							
2541 ADMINISTRATION	143,423	166,652	278,300	272,647	292,870	20,223	7.4%
2542 CARE AND UPKEEP OF BUILDINGS	15,222,991	2,428,807	3,643,676	2,936,091	2,918,171	(17,920)	-0.6%
2543 CARE AND UPKEEP OF GROUNDS	444,522	856,513	329,291	493,268	236,920	(256,347)	-52.0%
2544 CARE AND UPKEEP OF EQUIPMENT VEHICLE SERVICING &	29,360	48,478	68,833	127,086	82,600	(44,486)	-35.0%
2545 MAINTENANCE	21,812	15,794	7,433	19,141	14,400	(4,741)	-24.8%
2546 SECURITY SERVICES	73,586	53,938	236,600	125,139	103,230	(21,909)	-17.5%
2551 CONTRACTED TRANSPORTATION DISTRICT OPERATED	61,115	304,107	69,094	177,000	117,000	(60,000)	-33.9%
2552 TRANSPORTATION PAYMENT TO DISTRICTS FOR	401,355	374,719	449,269	406,350	389,704	(16,646)	-4.1%
2555 TRANSPORTATION	3,273	14,657	6,141	15,000	15,000	-	0.0%
2558 NON-ALLOWABLE TRANSPORTATION	88,430	26,163	3,022	5,503	-	(5,503)	-100.0%
2561 FOOD SERVICE - ADMINISTRATION	62,920	-	-	-	-	-	0.0%
2562 FOOD PREPARATION & DISPENSING	590,503	793,939	767,096	810,459	820,046	9,587	1.2%
2569 OTHER FOOD SERVICES	-	-	-	-	-	-	0.0%
2633 PUBLIC INFORMATION SERVICES	245,467	219,792	228,202	259,722	190,219	(69,504)	-26.8%
2639 WEBSITE DEV	-	-	-	7,013	7,364	351	5.0%
2641 STAFF SERVICES	219,770	249,375	237,924	263,651	275,306	11,655	4.4%
2642 STAFF RECRUITING SERVICES NON-INSTRUCTIONAL STAFF	-	-	568	2,012	455	(1,557)	-77.4%
2644 TRAINING	115,402	8,285	9,965	9,529	10,549	1,020	10.7%
2661 DATA PROCESSING SERVICES	<u>594,132</u>	<u>601,268</u>	<u>623,994</u>	<u>617,879</u>	<u>582,925</u>	<u>(34,954)</u>	-5.7%
<b>Subtotal - Support Services</b>	<b>\$ 23,544,182</b>	<b>\$ 11,894,838</b>	<b>\$ 12,875,808</b>	<b>\$ 13,294,718</b>	<b>\$ 13,540,275</b>	<b>\$ 245,557</b>	<b>1.85%</b>
3511 EARLY CHILDHOOD PROGRAMS	\$ 59,874	\$ 49,858	\$ 53,791	\$ 111,640	\$ 81,956	\$ (29,684)	-26.6%
3512 EARLY CHILDHOOD INSTRUCTION HOMELESS-DISADVANTAGED	484,228	1,065,431	1,224,822	1,175,097	1,158,510	(16,587)	-1.4%
3611 SERVICES NON-PUBLIC SCHOOL STUDENT	-	-	779	500	-	(500)	-100.0%
3711 SERVICES CUSTODY AND CARE OF CHILDREN	2,351	2,475	910	-	-	-	0.0%
3811 SERVICES	-	-	-	2,574	1,500	(1,074)	-41.7%
3812 AFTER SCHOOL PROGRAMS	116,525	100,292	148,229	165,353	129,424	(35,929)	-21.7%
3911 OTHER COMMUNITY SERVICES	<u>1,000</u>	<u>=</u>	<u>3,000</u>	<u>11,750</u>	<u>11,600</u>	<u>(150)</u>	-1.3%
<b>Subtotal - Community Services</b>	<b>\$ 663,979</b>	<b>\$ 1,218,056</b>	<b>\$ 1,431,531</b>	<b>\$ 1,466,914</b>	<b>\$ 1,382,991</b>	<b>\$ (83,923)</b>	<b>-5.7%</b>
ARCHITECTURE & ENGINEERING							
4031 SERVICES BUILDING CONSTRUCTION &	\$ -	\$ -	\$ -	\$ 45,000	\$ 6,999,757	\$ 6,954,757	15455.0%
4051 IMPROVEMENT	14,200	9,418,216	6,052,707	616,201	-	(616,201)	-100.0%
4091 OTHER FACILITIES SERVICES	<u>239,716</u>	<u>=</u>	<u>92,150</u>	<u>3,097</u>	<u>=</u>	<u>(3,097)</u>	-100.0%
<b>Subtotal - Construction Services</b>	<b>\$ 253,916</b>	<b>\$ 9,418,216</b>	<b>\$ 6,144,857</b>	<b>\$ 664,298</b>	<b>\$ 6,999,757</b>	<b>\$ 6,335,459</b>	<b>953.7%</b>

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
5111 PRINCIPAL - BONDS	\$ 1,560,784	\$ 3,140,000	\$ 5,230,000	\$ 3,315,000	\$ 3,380,000	\$ 65,000	2.0%
5131 PRINCIPAL - LEASE PURCHASE	-	-	145,000	170,000	-	(170,000)	-100.0%
5211 INTEREST - BONDS	2,638,670	1,699,311	1,618,606	1,275,464	1,326,138	50,674	4.0%
5231 INTEREST - LEASE PURCHASE	-	-	136,791	113,915	-	(113,915)	-100.0%
5311 FEES - BONDS	3,377	2,279	3,498	5,000	-	(5,000)	-100.0%
5331 FEES - LEASE PURCHASE	-	<u>44,695</u>	-	-	-	-	0.0%
<b>Subtotal - Long &amp; Short Term Debt</b>	<b><u>\$ 4,202,830</u></b>	<b><u>\$ 4,886,285</u></b>	<b><u>\$ 7,133,895</u></b>	<b><u>\$ 4,879,379</u></b>	<b><u>\$ 4,706,138</u></b>	<b><u>\$ (173,241)</u></b>	<b>-3.6%</b>
<b>TOTAL</b>	<b>\$ 40,945,845</b>	<b>\$ 39,867,162</b>	<b>\$ 40,853,471</b>	<b>\$ 34,602,530</b>	<b>\$ 42,296,323</b>	<b>\$ 7,693,793</b>	<b>22.2%</b>
<b>GENERAL FUND</b>							
1111 ELEMENTARY	\$ 641,405	\$ 514,924	\$ 564,552	\$ 655,645	\$ 917,636	\$ 261,991	40.0%
1131 MIDDLE SCHOOL	157,554	326,109	266,388	281,066	313,369	32,303	11.5%
1151 HIGH SCHOOL	285,541	339,241	323,870	390,078	323,417	(66,661)	-17.1%
1191 SUMMER SCHOOL	11,002	22,032	99,990	142,238	137,452	(4,786)	-3.4%
1193 ALTERNATIVE EDUCATION	6,872	7,275	16,383	35,350	18,500	(16,850)	-47.7%
1195 VIRTUAL INSTRUCTION	172,778	-	-	-	-	-	0.0%
1211 GIFTED AND TALENTED SPECIAL INSTRUCTION AND	2,365	3,995	1,870	8,685	4,133	(4,552)	-52.4%
1221 RELATED SERVICES	3,139	5,929	7,064	128	-	(128)	-100.0%
1251 SUPPLEMENTAL INSTRUCTION	99,762	83,958	-	514	553	39	7.6%
1252 MIGRANT INSTITUTIONS FOR NEGLECTED	-	215	-	8,681	400	(8,281)	-95.4%
1254 STUDENTS	27,627	21,769	18,763	30,035	21,500	(8,535)	-28.4%
1271 ENGLISH-SECOND LANGUAGE	1,403	190	-	-	478	478	0.0%
1321 BUSINESS EDUCATION TECHNOLOGY & ENGINEERING	-	-	-	4,223	200	(4,023)	-95.3%
1371 EDUCATION	15,165	8,456	8,755	18,663	10,860	(7,803)	-41.8%
1411 STUDENT ACTIVITIES	135,894	118,521	51,326	1,231	-	(1,231)	-100.0%
1421 SCHOOL-SPONSORED ATHLETICS	78,130	102,568	120,582	132,747	177,599	44,852	33.8%
1911 TUITION TO OTHER DISTRICTS	<u>21,976</u>	<u>29,854</u>	<u>6,572</u>	<u>24,552</u>	<u>21,000</u>	<u>(3,552)</u>	<u>-14.5%</u>
<b>Subtotal - Instruction</b>	<b>\$ 1,660,614</b>	<b>\$ 1,585,037</b>	<b>\$ 1,486,115</b>	<b>\$ 1,733,835</b>	<b>\$ 1,947,097</b>	<b>\$ 213,262</b>	<b>12.3%</b>
2113 SOCIAL WORK SERVICES	\$ 127,782	\$ 126,415	\$ 168,312	\$ 167,365	\$ 188,921	\$ 21,556	12.9%
2114 PUPIL ACCOUNTING SERVICES	79,160	103,207	119,302	116,358	118,920	2,561	2.2%
2122 COUNSELING SERVICES	143,152	148,617	165,008	173,789	184,821	11,032	6.3%
2123 APPRAISAL SERVICES	56,194	53,104	916	2,850	1,600	(1,250)	-43.9%
2134 NURSING SERVICES SPEECH PATHOLOGY AND	298,961	293,696	250,837	260,136	269,184	9,048	3.5%
2152 AUDIOLOGY SERVICES OTHER SUPPORT	-	974	1,418	-	-	-	0.0%
2191 SERVICES-STUDENTS IMPROVEMENT OF INSTRUCTION	-	-	-	14,976	8,794	(6,182)	-41.3%
2211 SERVICES INSTRUCTION & CURRICULUM	127	437	-	-	-	-	0.0%
2212 SERVICES	57,350	20,000	1,696	6,883	1,500	(5,383)	-78.2%
2213 INSTRUCTIONAL STAFF TRAINING	337,691	274,999	219,741	616,884	602,763	(14,121)	-2.3%
2214 PROFESSIONAL DEVELOPMENT	13,342	16,202	29,456	-	-	-	0.0%

		2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
2222	SCHOOL LIBRARY SERVICES	22,246	28,072	33,269	26,388	34,500	8,112	30.7%
	OTHER SUPPORT							
2291	SERVICES-INSTRUCTIONAL	-	6,850	-	-	-	-	0.0%
2311	BOARD OF EDUCATION	224,417	196,592	255,643	330,457	303,380	(27,077)	-8.2%
2321	OFFICE OF SUPERINTENDENT	126,842	141,875	168,412	164,040	177,240	13,200	8.0%
2322	COMMUNITY RELATIONS	-	-	-	6,500	10,000	3,500	53.8%
2325	OFFICE OF ASST SUPERINT	1,503	-	15,263	12,530	8,000	(4,530)	-36.2%
	ADMINISTRATIVE TECHNOLOGY							
2331	SERVICES	99,001	92,946	99,341	114,437	134,879	20,442	17.9%
2411	OFFICE OF PRINCIPAL	358,362	428,406	430,459	438,911	511,702	72,790	16.6%
	OTHER SUPPORT							
2491	SERVICES-ADMINISTRATION	-	-	-	24,750	29,226	4,476	18.1%
2521	FISCAL SERVICES	85,556	147,524	214,327	355,899	483,883	127,984	36.0%
2523	ACCOUNTS RECEIVABLE	71,745	86,709	96,634	94,171	101,734	7,564	8.0%
2524	PAYROLL SVCS	80,221	81,204	89,277	81,685	88,369	6,684	8.2%
2525	ACCOUNTING SVCS	84,513	92,604	42,135	55,874	119,786	63,912	114.4%
2529	OTHER FISCAL SERVICES	1,135	1,951	7,358	4,221	4,500	279	6.6%
	OPERATION OF PLANT -							
2541	ADMINISTRATION	143,423	166,652	278,300	272,647	292,870	20,223	7.4%
2542	CARE AND UPKEEP OF BUILDINGS	1,950,664	2,309,232	3,278,032	2,837,471	2,900,171	62,699	2.2%
2543	CARE AND UPKEEP OF GROUNDS	313,695	292,060	329,291	478,975	236,920	(242,055)	-50.5%
2544	CARE AND UPKEEP OF EQUIPMENT	29,360	41,295	48,094	61,086	82,600	21,514	35.2%
	VEHICLE SERVICING &							
2545	MAINTENANCE	21,812	15,794	7,433	19,141	14,400	(4,741)	-24.8%
2546	SECURITY SERVICES	73,586	51,613	88,806	101,139	103,230	2,091	2.1%
2551	CONTRACTED TRANSPORTATION	61,115	304,107	69,094	177,000	117,000	(60,000)	-33.9%
	DISTRICT OPERATED							
2552	TRANSPORTATION	401,355	374,219	449,269	406,350	389,704	(16,646)	-4.1%
	PAYMENT TO DISTRICTS FOR							
2555	TRANSPORTATION	3,273	14,657	6,141	15,000	15,000	-	0.0%
2558	NON-ALLOWABLE TRANSPORTATION	88,430	5,350	3,022	5,503	-	(5,503)	-100.0%
2561	FOOD SERVICE - ADMINISTRATION	62,920	-	-	-	-	-	0.0%
2562	FOOD PREPARATION & DISPENSING	586,687	793,939	767,096	810,459	820,046	9,587	1.2%
2633	PUBLIC INFORMATION SERVICES	245,467	216,247	228,001	259,722	190,219	(69,504)	-26.8%
2639	WEBSITE DEV	-	-	-	7,013	7,364	351	5.0%
2641	STAFF SERVICES	219,770	249,375	237,924	263,651	275,306	11,655	4.4%
2642	STAFF RECRUITING SERVICES	-	0	568	2,012	455	(1,557)	-77.4%
	NON-INSTRUCTIONAL STAFF							
2644	TRAINING	115,402	8,285	9,965	9,529	10,549	1,020	10.7%
2661	DATA PROCESSING SERVICES	<u>564,128</u>	<u>590,934</u>	<u>565,677</u>	<u>569,174</u>	<u>518,805</u>	<u>(50,369)</u>	<u>-8.8%</u>
	<b>Subtotal - Support Services</b>	<b>\$ 7,150,387</b>	<b>\$ 7,776,145</b>	<b>\$ 8,775,513</b>	<b>\$ 9,364,977</b>	<b>\$ 9,358,339</b>	<b>\$ (6,638)</b>	<b>-0.1%</b>
3511	EARLY CHILDHOOD PROGRAMS	\$ 59,874	\$ 30,858	\$ 33,745	\$ 52,113	\$ 47,207	\$ (4,906)	-9.4%
3512	EARLY CHILDHOOD INSTRUCTION	184,996	354,772	496,367	470,574	335,019	(135,555)	-28.8%
	HOMELESS-DISADVANTAGED							
3611	SERVICES	-	-	779	500	-	(500)	-100.0%
	NON-PUBLIC SCHOOL STUDENT							
3711	SERVICES	2,351	2,475	910	-	-	-	0.0%
	CUSTODY AND CARE OF CHILDREN							
3811	SERVICES	-	-	-	2,574	1,500	(1,074)	-41.7%
3812	AFTER SCHOOL PROGRAMS	106,321	100,292	148,229	165,353	129,424	(35,929)	-21.7%
3911	OTHER COMMUNITY SERVICES	1,000	-	3,000	11,750	11,600	(150)	-1.3%
4091	OTHER FACILITIES SERVICES	-	-	-	<u>3,097</u>	-	<u>(3,097)</u>	<u>-100.0%</u>
	<b>Subtotal - Community Services</b>	<b>\$ 354,542</b>	<b>\$ 488,398</b>	<b>\$ 683,030</b>	<b>\$ 705,961</b>	<b>\$ 524,750</b>	<b>\$ (181,210)</b>	<b>-25.7%</b>
	<b>TOTAL</b>	<b>\$ 9,165,543</b>	<b>\$ 9,849,581</b>	<b>\$ 10,944,657</b>	<b>\$ 11,804,773</b>	<b>\$ 11,830,187</b>	<b>\$ 25,414</b>	<b>0.2%</b>

		2022	2023	2024	2025	2026	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
<b>TEACHERS FUND</b>								
1111	ELEMENTARY	\$ 4,881,662	\$ 4,756,821	\$ 5,186,914	\$ 5,536,916	\$ 6,073,761	\$ 536,845	9.7%
1131	MIDDLE SCHOOL	1,183,346	1,315,885	1,570,245	1,601,865	1,726,725	124,860	7.8%
1151	HIGH SCHOOL	2,437,814	2,562,940	2,692,914	2,895,181	3,163,700	268,518	9.3%
1191	SUMMER SCHOOL	48,576	54,281	1,991	109,150	135,034	25,884	23.7%
1193	ALTERNATIVE EDUCATION	492,860	511,616	561,209	590,174	648,504	58,330	9.9%
1211	GIFTED AND TALENTED	253,537	284,317	279,090	269,693	296,102	26,410	9.8%
	SPECIAL INSTRUCTION AND							
1221	RELATED SERVICES	2,845	2,079	5,781	-	-	-	0.0%
1251	SUPPLEMENTAL INSTRUCTION	780,411	666,378	766,205	810,307	887,529	77,223	9.5%
1271	ENGLISH-SECOND LANGUAGE	142,450	119,550	132,146	140,882	253,427	112,545	79.9%
1321	BUSINESS EDUCATION	108,125	111,548	121,986	133,030	103,568	(29,462)	-22.1%
	TECHNOLOGY AND ENGINEERING							
1371	EDUCATION	68,805	70,484	76,952	73,832	82,510	8,678	11.8%
1411	STUDENT ACTIVITIES	42,056	64,888	71,607	108,565	115,789	7,224	6.7%
1421	SCHOOL-SPONSORED ATHLETICS	123,009	136,112	119,295	140,689	185,915	45,226	32.1%
1911	TUITION TO OTHER DISTRICTS	-	-	-	10,000	7,500	(2,500)	-25.0%
1931	TUITION FOR SPECIAL EDUCATION	<u>19,220</u>	<u>60,630</u>	<u>41,685</u>	<u>43,000</u>	<u>35,000</u>	<u>(8,000)</u>	-18.6%
<b>Subtotal - Instruction</b>		<b>\$ 10,584,717</b>	<b>\$ 10,717,529</b>	<b>\$ 11,628,021</b>	<b>\$ 12,463,284</b>	<b>\$ 13,715,065</b>	<b>\$ 1,251,781</b>	<b>10.0%</b>
2122	COUNSELING SERVICES	\$ 488,025	\$ 613,220	\$ 709,763	\$ 758,287	\$ 849,338	91,051	12.0%
2123	APPRAISAL SERVICES	103,591	106,917	112,130	116,220	129,973	13,753	11.8%
	INSTRUCTION & CURRICULUM							
2212	SERVICES	43,367	68,217	71,178	12,191	159,941	147,750	1212.0%
2213	INSTRUCTIONAL STAFF TRAINING	4,401	9,263	43,938	19,015	65,068	46,053	242.2%
2214	PROFESSIONAL DEVELOPMENT	2,543	-	-	-	-	-	0.0%
2222	SCHOOL LIBRARY SERVICES	266,764	278,999	288,271	308,363	336,177	27,814	9.0%
	OTHER SUPPORT							
2291	SERVICES-INSTRUCTIONAL	60,356	73,555	114,598	175,619	380,076	204,456	116.4%
2321	OFFICE OF SUPERINTENDENT	236,817	605,482	262,018	270,169	277,905	7,736	2.9%
2325	OFFICE OF ASST SUPERINT	<b>203,914</b>	-	<b>360,022</b>	<b>372,009</b>	<b>388,717</b>	<b>16,708</b>	4.5%
2329	OTHER EXEC ADMIN SERVICES	-	162,068	221,758	180,516	189,839	9,323	5.2%
	ADMINISTRATIVE TECHNOLOGY							
2331	SERVICES	83,039	165,668	110,656	114,579	123,487	8,908	7.8%
2411	OFFICE OF PRINCIPAL	1,380,193	1,203,050	1,031,401	1,127,485	1,199,296	71,811	6.4%
2521	FISCAL SERVICES	83,040	103,526	179,467	185,505	-	(185,505)	-100.0%
2529	OTHER FISCAL SERVICES	-	-	2,401	50	-	(50)	-100.0%
2542	CARE AND UPKEEP OF BUILDINGS	1,686	-	-	-	-	-	0.0%
2543	CARE AND UPKEEP OF GROUNDS	=	=	=	<u>9,292</u>	=	<u>(9,292)</u>	-100.0%
<b>Subtotal - Support Services</b>		<b>\$ 2,957,736</b>	<b>\$ 3,389,965</b>	<b>\$ 3,507,600</b>	<b>\$ 3,649,300</b>	<b>\$ 4,099,816</b>	<b>\$ 450,516</b>	<b>12.3%</b>
3511	EARLY CHILDHOOD PROGRAMS	-	19,000	20,046	54,027	29,149	(24,878)	-46.05%
3512	EARLY CHILDHOOD INSTRUCTION	299,233	710,658	728,455	704,523	823,491	118,968	16.89%
3812	AFTER SCHOOL PROGRAMS	<u>10,204</u>	=	=	=	=	=	0.00%
<b>Subtotal - Community Services</b>		<b>\$ 309,437</b>	<b>\$ 729,658</b>	<b>\$ 748,501</b>	<b>\$ 758,550</b>	<b>\$ 852,641</b>	<b>\$ 94,090</b>	<b>12.4%</b>
<b>TOTAL</b>		<b>\$ 13,851,889</b>	<b>\$ 14,837,153</b>	<b>\$ 15,884,122</b>	<b>\$ 16,871,134</b>	<b>\$ 18,667,522</b>	<b>\$ 1,796,388</b>	<b>10.6%</b>
<b>DEBT SERVICE FUND</b>								
5111	PRINCIPAL - BONDS	\$ 1,560,784	\$ 3,140,000	\$ 5,230,000	\$ 3,315,000	\$ 3,380,000	\$ 65,000	2.0%
5211	INTEREST - BONDS	2,638,670	1,699,311	1,618,606	1,275,464	1,326,138	50,674	4.0%
5311	FEES - BONDS	<u>3,377</u>	<u>2,279</u>	<u>3,498</u>	<u>5,000</u>	=	<u>(5,000)</u>	-100.0%
<b>Subtotal - Long &amp; Short Term Debt</b>		<b>\$ 4,202,830</b>	<b>\$ 4,841,590</b>	<b>\$ 6,852,104</b>	<b>\$ 4,595,464</b>	<b>\$ 4,706,138</b>	<b>\$ 110,674</b>	<b>2.4%</b>
<b>TOTAL</b>		<b>\$ 4,202,830</b>	<b>\$ 4,841,590</b>	<b>\$ 6,852,104</b>	<b>\$ 4,595,464</b>	<b>\$ 4,706,138</b>	<b>\$ 110,674</b>	<b>2.4%</b>

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
CAPITAL PROJECTS FUND							
1111 ELEMENTARY	\$ 3,976	\$ 76,947	\$ 2,915	\$ 81,441	\$ -	\$ (81,441)	-100.0%
1131 MIDDLE SCHOOL	29,937	18,243	25,075	-	-	-	0.0%
1151 HIGH SCHOOL	387	24,310	111,438	15,497	-	(15,497)	-100.0%
TECHNOLOGY & ENGINEERING							
1371 EDUCATION	-	27,700	-	-	-	-	0.0%
1421 SCHOOL-SPONSORED ATHLETICS	1,307	-	13,816	3,165	5,000	1,835	58.0%
Subtotal - Instruction	\$ 35,607	\$ 147,200	\$ 153,244	\$ 100,103	\$ 5,000	\$ (95,103)	-95.0%
2134 NURSING SERVICES	\$ 772	\$ -	\$ -	\$ 2,575	\$ -	\$ (2,575)	-100.0%
2222 SCHOOL LIBRARY SERVICES	\$ -	\$ -	\$ -	\$ 35,542	\$ -	\$ (35,542)	-100.0%
2542 CARE AND UPKEEP OF BUILDINGS	13,270,640	119,575	365,643	98,619	18,000	(80,619)	-81.7%
2543 CARE AND UPKEEP OF GROUNDS	130,827	564,452	-	5,000	-	(5,000)	-100.0%
2544 CARE AND UPKEEP OF EQUIPMENT	-	7,183	20,739	66,000	-	(66,000)	-100.0%
2546 SECURITY SERVICES	-	2,325	147,794	24,000	-	(24,000)	-100.0%
DISTRICT OPERATED							
2552 TRANSPORTATION	-	500	-	-	-	-	0.0%
2558 NON-ALLOWABLE TRANSPORTATION	-	20,813	-	-	-	-	0.0%
2562 FOOD PREPARATION & DISPENSING	3,815	-	-	-	-	-	0.0%
2633 PUBLIC INFORMATION SERVICES	-	3,545	202	-	-	-	0.0%
2661 DATA PROCESSING SERVICES	<u>30,004</u>	<u>10,333</u>	<u>58,317</u>	<u>48,705</u>	<u>64,120</u>	<u>15,415</u>	31.6%
Subtotal - Support Services	\$ 13,436,059	\$ 728,727	\$ 592,695	\$ 280,441	\$ 82,120	\$ (198,321)	-70.7%
3511 EARLY CHILDHOOD PROGRAMS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,500</u>	<u>\$ 5,600</u>	<u>\$ 100</u>	100.0%
Subtotal - Community Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,500</u>	<u>\$ 5,600</u>	<u>\$ 100</u>	100.0%
ARCHITECTURE & ENGINEERING							
4031 SERVICES	\$ -	\$ -	\$ -	\$ 45,000	\$ 6,999,757	\$ 6,954,757	15455%
BUILDING CONSTRUCTION &							
4051 IMPROVEMENT	14,200	9,418,216	6,052,707	616,201	-	(616,201)	-100.0%
4091 OTHER FACILITIES SERVICES	<u>239,716</u>	<u>0</u>	<u>92,150</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Subtotal - Construction Services	<u>\$ 253,916</u>	<u>\$ 9,418,216</u>	<u>\$ 6,144,857</u>	<u>\$ 661,201</u>	<u>\$ 6,999,757</u>	<u>\$ 6,338,556</u>	958.6%
5131 PRINCIPAL - LEASE PURCHASE	\$ -	\$ -	\$ 145,000	\$ 170,000	\$ -	\$ (170,000)	-100.0%
5231 INTEREST - LEASE PURCHASE	-	-	136,791	113,915	-	(113,915)	-100.0%
5331 FEES - LEASE PURCHASE	<u>-</u>	<u>44,695</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Subtotal - Long & Short Term Debt	\$ -	\$ 44,695	\$ 281,791	\$ 283,915	\$ -	\$ (283,915)	-100.0%
TOTAL	\$ 13,725,582	\$ 10,338,838	\$ 7,172,588	\$ 1,331,159	\$ 7,092,477	\$ 5,761,318	432.8%

## EXPENDITURES BY OBJECT

ALL FUNDS		2022	2023	2024	2025	2026	Increase/ (Decrease)	Percent Change
		Actuals	Actuals	Actuals	Budget	Budget		
6111	CERTIFIED SALARIES	\$ 8,248,126	\$ 8,577,329	\$ 9,444,136	\$ 10,054,068	\$ 11,224,658	\$ 1,170,590	11.6%
6112	ADMINISTRATORS SALARIES PART-TIME CERTIFICATED	1,686,867	1,928,862	1,954,836	2,012,299	1,981,922	(30,378)	-1.5%
6122	SALARIES	61,761	79,813	86,769	120,075	24,846	(95,229)	-79.3%
6131	SUPPLEMENTAL PAY	537,397	454,342	485,565	525,933	653,310	127,377	24.2%
6141	SICK LEAVE/SEVERANCE PAY	12,639	65,907	15,651	-	-	-	0.0%
6151	CLASSIFIED SALARIES INSTRUCTIONAL AIDE	2,835,266	2,842,096	3,137,537	3,434,196	3,387,213	(46,983)	-1.4%
6152	SALARIES	280,036	236,959	250,754	259,597	216,207	(43,389)	-16.7%
6161	CLASSIFIED SALARIES - PART-TIME	184,566	148,649	174,931	221,685	227,313	5,628	2.5%
6171	CLASSIFIED SEVERANCE PAY	327	18,515	11,483	2,008	16,895	14,887	741.5%
6181	OVERTIME PAY	<u>140,663</u>	<u>147,499</u>	<u>119,755</u>	<u>69,202</u>	<u>109,789</u>	<u>40,587</u>	58.7%
	<b>Subtotal - Salaries</b>	<b>13,987,648</b>	<b>14,499,970</b>	<b>15,681,418</b>	<b>16,699,063</b>	<b>17,842,153</b>	<b>1,143,090</b>	<b>6.8%</b>
6211	TEACHER RETIREMENT	1,702,785	1,788,615	1,943,127	2,129,733	2,370,786	241,053	11.3%
6221	NON-TEACHER RETIREMENT	270,977	271,969	292,457	384,030	334,977	(49,054)	-12.8%
6231	OASDI/FICA	206,849	207,580	230,739	269,014	249,216	(19,797)	-7.4%
6232	MEDICARE	195,833	202,914	219,913	245,196	258,329	13,133	5.4%
6241	EMPLOYEE INSURANCE WORKERS' COMPENSATION	1,839,018	1,964,627	2,170,549	2,474,200	2,623,019	148,819	6.0%
6261	INSURANCE UNEMPLOYMENT	61,935	105,787	145,932	164,205	165,000	795	0.5%
6271	COMPENSATION OTHER EMPLOYER-PROVIDED	1,257	-	3,582	-	5,000	5,000	0.0%
6291	BENEFITS	=	<u>4,800</u>	<u>4,800</u>	<u>3,600</u>	=	<u>(3,600)</u>	-100.0%
	<b>Subtotal - Benefits</b>	<b>\$ 4,278,654</b>	<b>\$ 4,546,293</b>	<b>\$ 5,011,098</b>	<b>\$ 5,669,978</b>	<b>\$ 6,006,327</b>	<b>\$ 336,349</b>	<b>5.9%</b>
6311	INSTRUCTIONAL SERVICES PROGRAM IMPROVEMENT	\$ 511,432	\$ 594,232	\$ 561,695	\$ 514,497	\$ 714,882	\$ 200,385	38.9%
6312	SERVICES	25,643	107,817	101,195	176,191	152,170	(24,021)	-13.6%
6313	PUPIL SERVICES	3,623	6,790	12,417	15,000	12,000	(3,000)	-20.0%
6314	STAFF SERVICES	3,184	3,001	1,965	-	-	-	0.0%
6315	AUDIT SERVICES	16,500	26,500	40,000	43,250	30,000	(13,250)	-30.6%
6316	DATA PROCESSING SERVICES	1,056	984	4,473	27,154	144,804	117,650	433.3%
6317	LEGAL SERVICES	16,705	18,905	59,438	45,000	45,000	-	0.0%
6318	ELECTION SERVICES OTHER PROFESSIONAL	5,744	5	8,373	15,400	15,400	-	0.0%
6319	SERVICES	559,922	421,473	362,175	482,174	399,907	(82,267)	-17.1%
6331	CLEANING SERVICES	-	4,756	11,930	2,500	5,000	2,500	100.0%
6332	REPAIRS & MAINTENANCE	222,899	245,574	962,773	343,539	341,996	(1,543)	-0.4%
6333	RENTAL - LAND & BUILDING	81,250	74,854	69,814	85,000	85,000	-	0.0%

		2022	2023	2024	2025	2026	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6334	RENTAL - EQUIPMENT	168,327	158,812	168,961	152,132	169,276	17,144	11.3%
6335	WATER & SEWER	58,929	87,284	106,014	92,982	116,600	23,618	25.4%
6336	TRASH REMOVAL	30,995	45,809	51,339	44,000	54,800	10,800	24.5%
6337	TECHNOLOGY REPAIRS & MAINTENANCE	53,379	73,608	39,214	50,004	46,000	(4,004)	-8.0%
6341	CONTRACTED PUPIL TRANSPORTATION	102,989	323,514	78,257	153,003	85,000	(68,003)	-44.4%
6342	OTHER NON ROUTE TRANSPORTATION	49,421	600	-	44,500	47,000	2,500	5.6%
6343	TRAVEL	29,916	77,335	107,432	189,985	191,215	1,230	0.6%
6351	PROPERTY INSURANCE	107,694	101,171	136,164	199,345	205,000	5,655	2.8%
6352	LIABILITY INSURANCE	98,688	111,732	125,628	166,291	174,000	7,709	4.6%
6353	FIDELITY BOND PREMIUMS	90	90	100	110	115	5	4.5%
6359	JUDGEMENTS & SETTLEMENTS	194	10	15,038	500	-	(500)	-100.0%
6361	COMMUNICATION	131,928	151,964	133,965	82,367	67,110	(15,257)	-18.5%
6362	ADVERTISING	9,286	256	89	1,500	1,500	-	0.0%
6363	PRINTING AND BINDING	2,453	3,200	2,129	13,747	13,000	(747)	-5.4%
6371	DUES AND MEMBERSHIPS	34,490	63,787	59,014	80,106	61,058	(19,048)	-23.8%
6391	OTHER PURCHASED SERVICES	128,060	757,875	432,899	678,805	662,654	(16,151)	-2.4%
6393	CONTRACTED LABOR SERVICES	1,420	-	-	-	-	-	0.0%
6398	OTHER EXPENSES	<u>73,842</u>	<u>186,223</u>	<u>230,979</u>	<u>229,116</u>	<u>226,819</u>	<u>(2,297)</u>	-1.0%
	<b>Subtotal - Purchased Services</b>	<b>\$ 2,530,060</b>	<b>\$ 3,648,161</b>	<b>\$ 3,883,470</b>	<b>\$ 3,928,198</b>	<b>\$ 4,067,306</b>	<b>139,109</b>	<b>3.5%</b>
6411	SUPPLIES	845,421	728,506	987,229	868,661	1,086,162	\$ 217,501	25.0%
6412	TECHNOLOGY RELATED SUPPLIES	612,440	654,140	493,847	664,123	709,218	45,095	6.8%
6431	TEXTBOOKS	55,022	53,257	16,997	68,270	40,192	(28,078)	-41.1%
6441	LIBRARY BOOKS	17,938	21,057	21,950	17,364	25,900	8,536	49.2%
6451	PERIODICALS & RESOURCE MATERIALS	4,158	4,736	6,547	5,850	6,200	350	6.0%
6471	FOOD SUPPLIES	295,028	9,438	274,374	251,500	250,000	(1,500)	-0.6%
6481	ELECTRIC	285,116	394,394	349,268	401,200	350,800	(50,400)	-12.6%
6482	NATURAL GAS	66,123	95,358	71,669	73,700	77,950	4,250	5.8%
6486	GASOLINE/DIESEL	33,134	30,990	25,251	28,000	32,000	4,000	14.3%
6491	OTHER SUPPLIES & MATERIALS	<u>6,690</u>	<u>435</u>	<u>5,661</u>	<u>=</u>	<u>3,500</u>	<u>3,500</u>	0.0%
	<b>Subtotal - Supplies</b>	<b>\$ 2,221,070</b>	<b>\$ 1,992,310</b>	<b>\$ 2,252,793</b>	<b>\$ 2,378,669</b>	<b>\$ 2,581,922</b>	<b>\$ 203,253</b>	<b>8.5%</b>
6521	BUILDINGS	\$ 13,173,555	\$ 9,418,216	\$ 6,372,189	\$ 661,201	\$ 6,999,757	\$ 6,338,556	958.6%
	IMPROVEMENTS OTHER THAN							
6531	BLDG	239,716	-	92,150	-	-	-	0.0%
6541	REGULAR EQUIPMENT	251,983	697,080	218,012	232,601	23,000	(209,601)	-90.1%
6542	INSTRUCTIONAL EQUIPMENT	-	4,555	7,615	10,872	-	(10,872)	-100.0%
6543	TECHNOLOGY EQUIPMENT	60,328	152,978	200,831	142,572	69,720	(72,852)	-51.1%
6551	VEHICLES	=	<u>21,313</u>	=	=	=	=	0.0%
	<b>Subtotal - Capital Outlay</b>	<b>\$ 13,725,582</b>	<b>\$ 10,294,143</b>	<b>\$ 6,890,797</b>	<b>\$ 1,047,245</b>	<b>\$ 7,092,477</b>	<b>\$ 6,045,232</b>	<b>577.3%</b>

GENERAL FUND		2022	2023	2024	2025	2026	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6112	ADMINISTRATORS SALARIES	-	64,549	142,529	146,805	152,310	5,505	3.7%
6131	SUPPLEMENTAL PAY	196,449	22,367	34,252	32,178	49,963	17,785	55.3%
6151	CLASSIFIED SALARIES	2,835,266	2,842,096	3,137,537	3,434,196	3,387,213	(46,983)	-1.4%
6152	INSTRUCTIONAL AIDE							
6152	SALARIES	280,036	236,959	250,754	259,597	216,207	(43,389)	-16.7%
6161	CLASSIFIED SALARIES -							
6161	PART-TIME	184,566	148,649	174,931	221,685	227,313	5,628	2.5%
6171	CLASSIFIED SEVERANCE PAY	<u>55</u>	<u>16,940</u>	<u>11,483</u>	<u>2,008</u>	<u>-</u>	<u>(2,008)</u>	-100.0%
6181	OVERTIME PAY	<u>140,663</u>	<u>147,499</u>	<u>119,755</u>	<u>69,202</u>	<u>109,789</u>	<u>40,587</u>	58.7%
	<b>Subtotal - Salaries</b>	<b>\$ 3,637,035</b>	<b>\$ 3,479,059</b>	<b>\$ 3,871,241</b>	<b>\$ 4,165,670</b>	<b>\$ 4,142,795</b>	<b>\$ (22,875)</b>	<b>-0.5%</b>
6211	TEACHER RETIREMENT	32,333	12,479	30,596	31,636	23,824	(7,812)	-24.7%
6221	NON-TEACHER RETIREMENT	269,308	270,847	288,954	356,495	334,977	(21,519)	-6.0%
6231	OASDI/FICA	203,284	201,900	219,912	262,397	246,677	(15,720)	-6.0%
6232	MEDICARE	50,800	48,607	54,063	63,491	59,895	(3,596)	-5.7%
6241	EMPLOYEE INSURANCE	605,170	609,091	673,940	836,319	785,291	(51,028)	-6.1%
6261	WORKERS' COMPENSATION							
6261	INSURANCE	61,935	105,787	145,932	164,205	165,000	795	0.5%
6271	UNEMPLOYMENT							
6271	COMPENSATION	<u>1,257</u>	<u>-</u>	<u>3,582</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	0.0%
	<b>Subtotal - Benefits</b>	<b>\$ 1,224,088</b>	<b>\$ 1,248,711</b>	<b>\$ 1,416,979</b>	<b>\$ 1,714,543</b>	<b>\$ 1,620,663</b>	<b>\$ (93,880)</b>	<b>-5.5%</b>
6311	INSTRUCTIONAL SERVICES	\$ 64,723	\$ 77,651	\$ 84,269	\$ 138,071	\$ 132,382	\$ (5,689)	-4.1%
6312	PROGRAM IMPROVEMENT							
6312	SERVICES	25,643	107,817	101,195	176,191	152,170	(24,021)	-13.6%
6313	PUPIL SERVICES	3,623	6,790	12,417	15,000	12,000	(3,000)	-20.0%
6314	STAFF SERVICES	3,184	3,001	1,965	-	-	-	0.0%
6315	AUDIT SERVICES	16,500	26,500	40,000	43,250	30,000	(13,250)	-30.6%
6316	DATA PROCESSING SERVICES	1,056	984	4,473	27,154	144,804	117,650	433.3%
6317	LEGAL SERVICES	16,705	18,905	59,438	45,000	45,000	-	0.0%
6318	ELECTION SERVICES	5,744	5	8,373	15,400	15,400	-	0.0%
6319	OTHER PROFESSIONAL							
6319	SERVICES	559,922	421,473	362,175	476,354	399,907	(76,447)	-16.0%
6331	CLEANING SERVICES	-	4,756	11,930	2,500	5,000	2,500	100.0%
6332	REPAIRS & MAINTENANCE	222,899	245,574	962,773	343,539	341,996	(1,543)	-0.4%
6333	RENTAL - LAND & BUILDING	81,250	74,854	69,814	85,000	85,000	-	0.0%
6334	RENTAL - EQUIPMENT	168,327	158,812	168,961	152,132	169,276	17,144	11.3%
6335	WATER & SEWER	58,929	87,284	106,014	92,982	116,600	23,618	25.4%
6336	TRASH REMOVAL	30,995	45,809	51,339	44,000	54,800	10,800	24.5%
6337	TECHNOLOGY REPAIRS &							
6337	MAINTENANCE	53,379	73,608	39,214	50,004	46,000	(4,004)	-8.0%

**GENERAL FUND**

		2022	2023	2024	2025	2026	Increase/ (Decrease)	Percent Change
		Actuals	Actuals	Actuals	Budget	Budget		
	CONTRACTED PUPIL							
6341	TRANSPORTATION	102,989	323,514	78,257	153,003	85,000	(68,003)	-44.4%
	OTHER NON ROUTE							
6342	TRANSPORTATION	49,421	600	-	44,500	47,000	2,500	5.6%
6343	TRAVEL	29,916	77,335	107,432	189,974	191,215	1,241	0.7%
6351	PROPERTY INSURANCE	107,694	101,171	136,164	199,345	205,000	5,655	2.8%
6352	LIABILITY INSURANCE	98,688	111,732	125,628	166,291	174,000	7,709	4.6%
6353	FIDELITY BOND PREMIUMS	90	90	100	110	115	5	4.5%
6359	JUDGEMENTS & SETTLEMENTS	194	10	15,038	500	-	(500)	-100.0%
6361	COMMUNICATION	131,928	151,964	133,965	82,367	67,110	(15,257)	-18.5%
6362	ADVERTISING	9,286	256	89	1,500	1,500	-	0.0%
6363	PRINTING AND BINDING	2,453	3,200	2,129	13,747	13,000	(747)	-5.4%
6371	DUES AND MEMBERSHIPS	34,490	63,787	59,014	80,106	61,058	(19,048)	-23.8%
6391	OTHER PURCHASED SERVICES	128,060	755,796	432,899	678,805	662,654	(16,151)	-2.4%
6393	CONTRACTED LABOR SERVICES	1,420	-	-	-	-	-	0.0%
6398	OTHER EXPENSES	<u>73,842</u>	<u>186,223</u>	<u>228,578</u>	<u>229,066</u>	<u>226,819</u>	<u>(2,246)</u>	-1.0%
	<b>Subtotal - Purchased Services</b>	<b>\$ 2,083,350</b>	<b>\$ 3,129,501</b>	<b>\$ 3,403,644</b>	<b>\$ 3,545,891</b>	<b>\$ 3,484,806</b>	<b>\$ (61,085)</b>	<b>-1.7%</b>
6411	SUPPLIES	\$ 845,421	\$ 728,506	\$ 987,229	\$ 868,661	\$ 1,086,162	\$ 217,501	25.0%
	TECHNOLOGY RELATED							
6412	SUPPLIES	612,440	654,140	493,847	664,123	709,218	45,095	6.8%
6431	TEXTBOOKS	55,022	53,257	16,997	68,270	40,192	(28,078)	-41.1%
6441	LIBRARY BOOKS	17,938	21,057	21,950	17,364	25,900	8,536	49.2%
	PERIODICALS & RESOURCE							
6451	MATERIALS	4,158	4,736	6,547	5,850	6,200	350	6.0%
6471	FOOD SUPPLIES	295,028	9,438	274,374	251,500	250,000	(1,500)	-0.6%
6481	ELECTRIC	285,116	394,394	349,268	401,200	350,800	(50,400)	-12.6%
6482	NATURAL GAS	66,123	95,358	71,669	73,700	77,950	4,250	5.8%
6486	GASOLINE/DIESEL	33,134	30,990	25,251	28,000	32,000	4,000	14.3%
6491	OTHER SUPPLIES & MATERIALS	<u>6,690</u>	<u>435</u>	<u>5,661</u>	<u>-</u>	<u>3,500</u>	<u>3,500</u>	0.0%
	<b>Subtotal - Supplies</b>	<b>\$ 2,221,070</b>	<b>\$ 1,992,310</b>	<b>\$ 2,252,793</b>	<b>\$ 2,378,669</b>	<b>\$ 2,581,922</b>	<b>\$203,253</b>	<b>8.5%</b>
	<b>TOTAL</b>	<b>\$ 9,165,543</b>	<b>\$ 9,849,581</b>	<b>\$ 10,944,657</b>	<b>\$ 11,804,773</b>	<b>\$ 11,830,187</b>	<b>\$ 25,414</b>	<b>0.2%</b>

**TEACHERS FUND**

		2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Increase/ (Decrease)	Percent Change
6111	CERTIFIED SALARIES	8,248,126	8,577,329	9,444,136	10,054,068	11,224,658	1,170,590	11.6%
6112	ADMINISTRATORS SALARIES PART-TIME CERTIFICATED	1,686,867	1,864,313	1,812,307	1,865,494	1,829,612	(35,883)	-1.9%
6122	SALARIES	61,761	79,813	86,769	120,075	24,846	(95,229)	-79.3%
6131	SUPPLEMENTAL PAY	340,948	431,975	451,312	493,755	603,347	109,592	22.2%
6141	SICK LEAVE/SEVERANCE PAY	12,639	65,907	15,651	-	-	-	0.0%
6171	CLASSIFIED SEVERANCE PAY	<u>272</u>	<u>1,575</u>	<u>-</u>	<u>-</u>	<u>16,895</u>	<u>16,895</u>	0.0%
	<b>Subtotal - Salaries</b>	<b>\$ 10,350,613</b>	<b>\$ 11,020,912</b>	<b>\$ 11,810,176</b>	<b>\$ 12,533,392</b>	<b>\$ 13,699,358</b>	<b>\$ 1,165,965</b>	<b>9.3%</b>
6211	TEACHER RETIREMENT	1,670,452	1,776,136	1,912,531	2,098,097	2,346,962	248,866	11.9%
6221	NON-TEACHER RETIREMENT	1,669	1,122	3,503	27,535	-	(27,535)	-100.0%
6231	OASDI/FICA	3,566	5,680	10,827	6,617	2,539	(4,077)	-61.6%
6232	MEDICARE	145,033	154,307	165,850	181,705	198,434	16,729	9.2%
6241	EMPLOYEE INSURANCE OTHER EMPLOYER-PROVIDED	1,233,847	1,355,536	1,496,609	1,637,881	1,837,728	199,847	12.2%
6291	BENEFITS	<u>-</u>	<u>4,800</u>	<u>4,800</u>	<u>3,600</u>	<u>-</u>	<u>(3,600)</u>	-100.0%
	<b>Subtotal - Benefits</b>	<b>\$ 3,054,566</b>	<b>\$ 3,297,581</b>	<b>\$ 3,594,119</b>	<b>\$ 3,955,435</b>	<b>\$ 4,385,664</b>	<b>\$ 430,229</b>	<b>10.9%</b>
6311	INSTRUCTIONAL SERVICES OTHER PROFESSIONAL	446,709	516,581	477,425	376,425	582,500	206,075	54.7%
6319	SERVICES	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,820</u>	<u>-</u>	<u>(5,820)</u>	-100.0%
6343	TRAVEL	-	-	-	11	-	(11)	-100.0%
6391	OTHER PURCHASED SERVICES	-	2,079	-	-	-	-	0.0%
6398	OTHER EXPENSES	-	-	2,401	50	-	(50)	-100.0%
	<b>Subtotal - Instructional Services</b>	<b>\$ 446,709</b>	<b>\$ 518,660</b>	<b>\$ 479,826</b>	<b>\$ 382,307</b>	<b>\$ 582,500</b>	<b>\$ 200,193</b>	<b>52.4%</b>
	<b>TOTAL</b>	<b>\$ 13,851,889</b>	<b>\$ 14,837,153</b>	<b>\$ 15,884,122</b>	<b>\$ 16,871,134</b>	<b>\$ 18,667,522</b>	<b>\$ 1,796,388</b>	<b>10.6%</b>

**DEBT SERVICE FUND**

6611	PRINCIPAL - BONDS	<u>1,560,784</u>	<u>3,140,000</u>	<u>5,230,000</u>	<u>3,315,000</u>	<u>3,380,000</u>	<u>65,000</u>	2.0%
6621	INTEREST - BONDS	2,638,670	1,699,311	1,618,606	1,275,464	1,326,138	50,674	4.0%
6631	FEES - BONDS	3,377	2,279	3,498	5,000	-	(5,000)	-100.0%
	<b>Subtotal - Short &amp; Long Term Debt</b>	<b>\$ 4,202,830</b>	<b>\$ 4,841,590</b>	<b>\$ 6,852,104</b>	<b>\$ 4,595,464</b>	<b>\$ 4,706,138</b>	<b>110,674</b>	<b>2.4%</b>

CAPITAL PROJECTS FUND		2022	2023	2024	2025	2026	Increase/	Percent
		Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
6521	BUILDINGS IMPROVEMENTS OTHER THAN	13,173,555	9,418,216	6,372,189	661,201	6,999,757	6,338,556	958.6%
6531	BLDG	239,716	-	92,150	-	-	-	0.0%
6541	REGULAR EQUIPMENT	251,983	697,080	218,012	232,601	23,000	(209,601)	-90.1%
6542	INSTRUCTIONAL EQUIPMENT	-	4,555	7,615	10,872	-	(10,872)	-100.0%
6543	TECHNOLOGY EQUIPMENT	60,328	152,978	200,831	142,572	69,720	(72,852)	-51.1%
6551	VEHICLES	=	<u>21,313</u>	=	=	=	=	0.0%
	<b><u>Subtotal - Capital Outlay</u></b>	<b>\$ 13,725,582</b>	<b>\$ 10,294,143</b>	<b>\$ 6,890,797</b>	<b>\$ 1,047,245</b>	<b>\$ 7,092,477</b>	<b>6,045,232</b>	<b><u>577.3%</u></b>
6613	PRINCIPAL - LEASE PURCHASE	-	-	145,000	170,000	-	(170,000)	-100.0%
6623	INTEREST - LEASE PURCHASE	-	-	136,791	113,915	-	(113,915)	-100.0%
6633	FEES - LEASE PURCHASE	=	<u>44,695</u>	=	=	=	=	0.0%
	<b>Subtotal - Short &amp; Long Term Debt</b>	<b>-</b>	<b>\$44,695</b>	<b>\$281,791</b>	<b>\$283,915</b>	<b>-</b>	<b>\$283,915</b>	<b>100.0%</b>
	<b>TOTAL</b>	<b>\$ 13,725,582</b>	<b>\$ 10,338,838</b>	<b>\$ 7,172,588</b>	<b>\$ 1,331,159</b>	<b>\$ 7,092,477</b>	<b>5,761,318</b>	<b>432.8%</b>

# Expenditures by Department

## SUMMARY

		2022	2023	2024	2025	2026	Increase/ (Decrease)	Percent Change
		Actuals	Actuals	Actuals	Budget	Budget		
10	Board of Education	107,177	58,496	97,465	120,702	99,265	(21,437)	-17.8%
11	Superintendent	342,309	483,205	496,600	400,848	403,444	2,596	0.6%
12	Communications	245,467	219,792	228,202	259,722	190,219	(69,504)	-26.8%
20	Instruction	14,557,230	14,514,511	15,632,837	16,797,272	18,145,223	1,347,952	8.0%
21	Athletics	336,652	364,816	311,696	286,701	384,714	98,013	34.2%
22	Summer School	59,578	76,314	101,362	251,388	272,486	21,098	8.4%
23	Parents As Teachers	59,699	49,184	51,257	99,670	69,886	(29,784)	-29.9%
24	Activities	45,549	77,193	89,747	109,797	115,789	5,993	5.5%
30	Assistant Superintendent	471,884	1,212,879	1,309,625	1,050,536	1,251,877	201,341	19.2%
31	Professional Development	403,287	279,864	270,238	615,046	577,752	(37,293)	-6.1%
32	Curriculum Development	173,464	117,902	176,372	361,202	763,080	401,878	111.3%
33	Assessment	159,785	160,021	166,399	176,405	191,716	15,311	8.7%
40	Student Services	169,366	245,123	265,453	274,075	259,988	(14,087)	-5.1%
41	Social Workers	127,782	126,415	140,687	160,607	188,921	28,314	17.6%
42	Nurses	252,492	262,469	208,812	240,211	249,684	9,473	3.9%
51	Business Office	544,738	710,293	786,118	1,025,939	1,032,887	6,948	0.7%
52	Technology	1,264,224	1,535,849	1,378,410	1,479,692	1,440,056	(39,637)	-2.7%
53	Debt	4,202,830	4,886,285	7,133,895	4,879,379	4,706,138	(173,241)	-3.6%
54	Food Service	653,423	793,939	767,096	810,459	820,046	9,587	1.2%
55	Copier	88,035	110,144	85,900	79,860	93,000	13,140	16.5%
60	Building And Grounds	401,761	384,071	702,349	652,189	631,870	(20,319)	-3.1%
61	Maintenance	1,169,770	1,441,506	1,952,648	1,122,164	945,090	(177,074)	-15.8%
62	Custodial	974,860	1,094,422	1,402,876	1,557,015	1,413,751	(143,265)	-9.2%
63	Transportation	529,762	614,836	462,547	514,442	445,334	(69,109)	-13.4%
64	Utilities	445,366	629,415	582,171	616,009	604,350	(11,659)	-1.9%
65	Construction & Renovation	<u>13,159,355</u>	<u>9,418,216</u>	<u>6,052,707</u>	<u>661,201</u>	<u>6,999,757</u>	<u>6,338,556</u>	958.6%
		<b>40,945,845</b>	<b>39,867,162</b>	<b>40,853,471</b>	<b>34,602,530</b>	<b>42,296,323</b>	<b>7,693,793</b>	<b>22.2%</b>

## BUDGET DETAIL BY FUNCTION AND OBJECT

2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Inc/ (Dec)	Percent Change
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### **1111 - ELEMENTARY**

6111 - CERTIFIED SALARIES	3,484,966	3,349,583	3,610,341	3,919,231	4,256,163	336,932	8.6%
6131 - SUPPLEMENTAL PAY	28,645	40,528	76,705	71,702	28,600	(43,102)	-60.1%
6151 - CLASSIFIED SALARIES	78,854	74,817	75,908	85,518	90,691	5,173	6.0%
6152 - INSTRUCTIONAL AIDE SALARIES	121,839	-	-	-	-	-	0.0%
6181 - OVERTIME PAY	3,682	368	104	-	1,028	1,028	0.0%
6211 - TEACHER RETIREMENT	585,118	561,582	615,426	688,075	724,377	36,301	5.3%
6221 - NON-TEACHER RETIREMENT	15,806	7,155	7,402	18,070	10,406	(7,663)	-42.4%
6231 - OASDI/FICA	10,585	5,150	5,143	5,450	5,687	237	4.4%
6232 - MEDICARE	52,090	48,891	52,848	59,108	63,458	4,350	7.4%
6241 - EMPLOYEE INSURANCE	556,530	519,154	591,073	632,152	713,465	81,313	12.9%
6311 - INSTRUCTIONAL SERVICES	238,157	248,112	297,315	207,344	337,250	129,906	62.7%
6319 - OTHER PROFESSIONAL SERVICES	23,213	33,925	276	2,094	-	(2,094)	-100.0%
6334 - RENTAL - EQUIPMENT	2,310	6,886	-	-	-	-	0.0%
6337 - TECHNOLOGY REPAIRS & MAINTENANCE	19,397	25,623	11,633	20,000	16,000	(4,000)	-20.0%
6343 - TRAVEL	1,982	2,287	-	-	-	-	0.0%
6391 - OTHER PURCHASED SERVICES	9,706	17,438	40,210	21,539	26,620	5,081	23.6%
6411 - SUPPLIES	159,803	114,285	232,012	198,503	417,237	218,733	110.2%
6412 - TECHNOLOGY RELATED SUPPLIES	74,749	141,036	111,291	193,854	292,584	98,730	50.9%
6431 - TEXTBOOKS	<u>50,214</u>	<u>44,593</u>	<u>16,099</u>	<u>68,270</u>	<u>7,831</u>	<u>(60,439)</u>	-88.5%
	<b>5,517,646</b>	<b>5,241,414</b>	<b>5,743,786</b>	<b>6,190,911</b>	<b>6,991,397</b>	<b>800,486</b>	<b>12.9%</b>

### **1131 - MIDDLE SCHOOL**

6111 - CERTIFIED SALARIES	824,266	907,575	1,111,856	1,135,760	1,199,283	63,523	5.6%
6131 - SUPPLEMENTAL PAY	12,633	15,395	29,080	30,540	20,665	(9,875)	-32.3%
6151 - CLASSIFIED SALARIES	11,598	-	-	-	-	(11,598)	0.0%
6211 - TEACHER RETIREMENT	137,637	151,928	186,493	199,158	204,520	5,362	2.7%
6231 - OASDI/FICA	767	78	778	265	-	(265)	-100.0%
6232 - MEDICARE	11,991	12,926	16,166	16,911	17,689	778	4.6%
6241 - EMPLOYEE INSURANCE	118,668	128,600	149,841	162,878	179,568	16,690	10.2%
6311 - INSTRUCTIONAL SERVICES	81,123	98,528	73,751	56,210	106,500	50,290	89.47%
6319 - OTHER PROFESSIONAL SERVICES	4,048	2,675	258	-	-	-	0.0%
6332 - REPAIRS & MAINTENANCE	325	-	-	-	-	-	0.0%
6337 - TECHNOLOGY REPAIRS & MAINTENANCE	5,583	9,774	4,551	5,000	6,000	1,000	20.0%

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Inc/ (Dec)	Percent Change
6343 - TRAVEL	-	3,367	1,550	-	-	-	0.0%
6391 - OTHER PURCHASED SERVICES	81	375	1,042	2,538	3,000	462	18.2%
6398 - OTHER EXPENSES	43,196	156,444	119,527	71,403	78,300	6,897	9.7%
6411 - SUPPLIES	32,441	37,600	43,825	67,392	99,843	32,451	48.2%
6412 - TECHNOLOGY RELATED SUPPLIES	53,051	115,874	87,444	130,142	98,369	(31,773)	-24.4%
6431 - TEXTBOOKS	<u>904</u>	-	-	-	<u>26,357</u>	<u>26,357</u>	0.0%
	<b>1,339,763</b>	<b>1,641,908</b>	<b>1,836,171</b>	<b>1,878,198</b>	<b>2,040,094</b>	<b>161,896</b>	<b>8.6%</b>

#### **1151 - HIGH SCHOOL**

6111 - CERTIFIED SALARIES	1,788,864	1,839,256	1,975,226	2,143,288	2,296,883	153,594	7.2%
6131 - SUPPLEMENTAL PAY	25,519	46,230	37,664	16,731	1,930	(14,801)	-88.5%
6151 - CLASSIFIED SALARIES	24,372	25,658	28,807	28,478	32,000	3,522	12.4%
6171 - CLASSIFIED SEVERANCE PAY	-	165	-	-	16,895	16,895	0.0%
6211 - TEACHER RETIREMENT	292,879	305,267	322,901	354,354	380,359	26,004	7.3%
6221 - NON-TEACHER RETIREMENT	2,365	2,393	4,958	26,033	3,018	(23,015)	-88.4%
6231 - OASDI/FICA	1,606	1,688	6,441	3,636	1,984	(1,652)	-45.4%
6232 - MEDICARE	25,871	27,363	28,892	31,656	34,043	2,387	7.5%
6241 - EMPLOYEE INSURANCE	223,893	240,423	265,277	285,932	336,046	50,114	17.5%
6311 - INSTRUCTIONAL SERVICES	111,793	98,419	92,462	99,831	155,338	55,507	55.6%
6319 - OTHER PROFESSIONAL SERVICES	3,361	1,642	8,822	-	-	-	0.0%
6337 - TECHNOLOGY REPAIRS & MAINTENANCE	16,914	27,030	18,918	19,200	12,000	(7,200)	-37.5%
6391 - OTHER PURCHASED SERVICES	22,132	24,159	17,015	10,522	8,750	(1,772)	-16.8%
6398 - OTHER EXPENSES	-	131	-	9,350	4,020	(5,330)	-57.0%
6411 - SUPPLIES	59,730	47,025	91,162	114,484	100,982	(13,502)	-11.8%
6412 - TECHNOLOGY RELATED SUPPLIES	115,649	178,107	117,340	141,765	96,866	(44,899)	-31.7%
6431 - TEXTBOOKS	<u>3,351</u>	<u>8,474</u>	<u>899</u>	-	<u>6,004</u>	<u>6,004</u>	0.0%
	<b>2,718,300</b>	<b>2,873,431</b>	<b>3,016,784</b>	<b>3,285,260</b>	<b>3,487,117</b>	<b>201,857</b>	<b>6.1%</b>

#### **1191 - SUMMER SCHOOL**

6131 - SUPPLEMENTAL PAY	42,044	49,290	3,889	89,895	101,316	11,421	12.7%
6211 - TEACHER RETIREMENT	5,209	5,718	-	22,367	44,274	21,907	97.9%
6231 - OASDI/FICA	472	622	241	270	-	(270)	-100.0%
6232 - MEDICARE	610	715	56	1,304	1,297	(7)	-0.5%
6311 - INSTRUCTIONAL SERVICES	-	15,050	-	24,552	25,000	448	1.8%
6398 - OTHER EXPENSES	6,594	4,410	97,757	113,000	99,999	(13,001)	-11.5%
6411 - SUPPLIES	<u>4,408</u>	<u>81</u>	-	-	<u>600</u>	<u>600</u>	0.0%
	<b>59,336</b>	<b>75,887</b>	<b>101,944</b>	<b>251,388</b>	<b>272,486</b>	<b>21,098</b>	<b>8.4%</b>

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Inc/ (Dec)	Percent Change
<b><u>1193 - ALTERNATIVE EDUCATION</u></b>							
6111 - CERTIFIED SALARIES	362,202	373,133	410,233	432,969	479,170	46,201	10.7%
6131 - SUPPLEMENTAL PAY	15,000	15,375	15,000	15,000	15,000	-	0.0%
6211 - TEACHER RETIREMENT	61,395	63,249	69,322	73,227	81,219	7,992	10.9%
6232 - MEDICARE	5,292	5,448	5,967	6,496	7,166	670	10.3%
6241 - EMPLOYEE INSURANCE	46,376	48,767	53,173	56,996	65,950	8,954	15.7%
6311 - INSTRUCTIONAL SERVICES	2,595	5,643	8,845	5,486	-	(5,486)	-100.0%
6391 - OTHER PURCHASED SERVICES	(206)	1,322	6,930	22,037	7,000	(15,037)	-68.2%
6411 - SUPPLIES	<u>7,078</u>	<u>5,953</u>	<u>8,124</u>	<u>13,313</u>	<u>6,000</u>	<u>(7,313)</u>	-54.9%
	<b>499,732</b>	<b>518,891</b>	<b>577,592</b>	<b>625,524</b>	<b>661,504</b>	<b>35,980</b>	<b>5.8%</b>
<b><u>1211 - GIFTED AND TALENTED</u></b>							
6111 - CERTIFIED SALARIES	198,129	218,266	216,952	206,790	229,179	22,390	10.8%
6131 - SUPPLEMENTAL PAY	256	1,320	-	1,499	1,650	151	10.1%
6211 - TEACHER RETIREMENT	31,709	35,526	34,917	32,507	37,944	5,437	16.7%
6232 - MEDICARE	2,872	3,151	3,107	3,020	3,347	327	10.8%
6241 - EMPLOYEE INSURANCE	20,571	26,055	24,114	25,877	23,982	(1,895)	-7.3%
6411 - SUPPLIES	<u>2,365</u>	<u>3,995</u>	<u>1,870</u>	<u>8,380</u>	<u>4,133</u>	<u>(4,247)</u>	-50.7%
	<b>255,902</b>	<b>288,313</b>	<b>280,960</b>	<b>278,073</b>	<b>300,235</b>	<b>22,162</b>	<b>8.0%</b>
<b><u>1221 - SPECIAL INSTRUCTION AND RELATED SERVICES</u></b>							
6311 - INSTRUCTIONAL SERVICES	<u>5,985</u>	=	<u>12,845</u>	<u>128</u>	=	<u>(128)</u>	-100.0%
	<b>5,985</b>	<b>-</b>	<b>12,845</b>	<b>128</b>	<b>-</b>	<b>(128)</b>	<b>-100.0%</b>
<b><u>1251 - SUPPLEMENTAL INSTRUCTION</u></b>							
6111 - CERTIFIED SALARIES	594,599	504,679	580,549	608,287	670,711	62,424	10.3%
6152 - INSTRUCTIONAL AIDE SALARIES	49,213	47,723	-	-	-	-	0.0%
6181 - OVERTIME PAY	263	52	-	514	514	-	0.0%
6211 - TEACHER RETIREMENT	98,632	84,005	97,550	100,233	111,165	10,932	10.9%
6221 - NON-TEACHER RETIREMENT	3,858	3,822	-	-	-	-	0.0%
6231 - OASDI/FICA	2,901	2,975	-	-	32	32	0.0%
6232 - MEDICARE	9,073	7,660	7,952	8,820	9,732	912	10.3%
6241 - EMPLOYEE INSURANCE	87,209	77,727	80,154	92,966	95,928	2,962	3.2%
6411 - SUPPLIES	<u>26,462</u>	<u>1,695</u>	=	=	=	=	0.0%
	<b>872,210</b>	<b>730,336</b>	<b>766,205</b>	<b>810,821</b>	<b>888,082</b>	<b>77,262</b>	<b>9.5%</b>
<b><u>1252 - MIGRANT</u></b>							
6411 - SUPPLIES	=	<u>215</u>	=	<u>8,681</u>	<u>400</u>	<u>(8,281)</u>	-95.4%
	<b>-</b>	<b>215</b>	<b>-</b>	<b>8,681</b>	<b>400</b>	<b>(8,281)</b>	<b>-95.4%</b>
<b><u>1254 - INSTITUTIONS FOR NEGLECTED STUDENTS</u></b>							
6319 - OTHER PROFESSIONAL SERVICES	5,350	9,000	12,140	21,000	15,000	(6,000)	-28.6%
6411 - SUPPLIES	<u>11,365</u>	<u>5,905</u>	<u>6,624</u>	<u>6,535</u>	<u>4,000</u>	<u>(2,535)</u>	-38.8%
	<b>16,715</b>	<b>14,905</b>	<b>18,763</b>	<b>27,535</b>	<b>19,000</b>	<b>(8,535)</b>	<b>-31.0%</b>

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Inc/ (Dec)	Percent Change
<b><u>1271 - ENGLISH-SECOND LANGUAGE</u></b>							
6111 - CERTIFIED SALARIES	108,012	89,078	99,757	106,159	194,134	87,976	82.9%
6211 - TEACHER RETIREMENT	17,838	14,953	16,540	17,649	32,497	14,847	84.1%
6232 - MEDICARE	1,510	1,204	1,355	1,539	2,815	1,275	82.8%
6241 - EMPLOYEE INSURANCE	15,090	14,315	14,494	15,535	23,982	8,447	54.4%
6411 - SUPPLIES	=	=	=	=	<u>478</u>	<u>478</u>	0.0%
	<b>142,450</b>	<b>119,550</b>	<b>132,146</b>	<b>140,882</b>	<b>253,905</b>	<b>113,023</b>	<b>80.2%</b>
<b><u>1321 - BUSINESS EDUCATION</u></b>							
6111 - CERTIFIED SALARIES	84,950	87,505	95,681	104,003	77,029	(26,974)	-25.9%
6211 - TEACHER RETIREMENT	13,517	13,912	15,255	16,656	12,961	(3,695)	-22.2%
6232 - MEDICARE	1,217	1,257	1,374	1,507	1,137	(370)	-24.6%
6241 - EMPLOYEE INSURANCE	8,441	8,875	9,677	10,864	12,441	1,577	14.5%
6411 - SUPPLIES	=	=	=	<u>4,223</u>	<u>200</u>	<u>(4,023)</u>	-95.3%
	<b>108,125</b>	<b>111,548</b>	<b>121,986</b>	<b>137,254</b>	<b>103,768</b>	<b>(33,486)</b>	<b>-24.4%</b>
<b><u>1371 - TECHNOLOGY &amp; ENGINEERING EDUCATION</u></b>							
6111 - CERTIFIED SALARIES	50,237	52,261	57,457	53,455	59,319	5,864	11.0%
6211 - TEACHER RETIREMENT	8,524	8,695	9,504	9,255	10,340	1,085	11.7%
6232 - MEDICARE	629	668	736	775	860	85	11.0%
6241 - EMPLOYEE INSURANCE	9,415	8,859	9,255	10,347	11,991	1,644	15.9%
6411 - SUPPLIES	-	-	3,246	-	741	741	0.0%
6412 - TECHNOLOGY RELATED SUPPLIES	<u>12,765</u>	<u>8,456</u>	<u>5,509</u>	<u>18,663</u>	<u>10,119</u>	<u>(8,544)</u>	-45.8%
	<b>81,570</b>	<b>78,939</b>	<b>85,707</b>	<b>92,495</b>	<b>93,371</b>	<b>876</b>	<b>0.9%</b>
<b><u>1411 - STUDENT ACTIVITIES</u></b>							
6131 - SUPPLEMENTAL PAY	38,475	57,070	66,257	93,659	95,540	1,881	2.0%
6211 - TEACHER RETIREMENT	5,567	8,421	9,454	14,685	18,864	4,179	28.5%
6221 - NON-TEACHER RETIREMENT	154	114	162	58	-	(58)	-100.0%
6231 - OASDI/FICA	155	205	294	39	-	(39)	-100.0%
6232 - MEDICARE	<u>551</u>	<u>812</u>	<u>941</u>	<u>1,355</u>	<u>1,385</u>	<u>30</u>	2.2%
	<b>44,902</b>	<b>66,622</b>	<b>77,109</b>	<b>109,797</b>	<b>115,789</b>	<b>5,993</b>	<b>5.5%</b>

2022	2023	2024	2025	2026	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

#### **1421 - SCHOOL-SPONSORED**

##### **ATHLETICS**

6131 - SUPPLEMENTAL PAY	112,283	129,685	129,721	144,652	156,099	11,448	7.9%
6211 - TEACHER RETIREMENT	12,616	15,515	11,752	17,559	64,204	46,645	265.6%
6221 - NON-TEACHER RETIREMENT	887	872	1,547	543	-	(543)	-100.0%
6231 - OASDI/FICA	2,007	2,021	3,470	1,961	3,300	1,339	68.3%
6232 - MEDICARE	1,603	1,829	1,852	1,855	2,261	407	21.9%
6319 - OTHER PROFESSIONAL SERVICES	17,845	24,156	28,328	31,630	39,000	7,371	23.3%
6343 - TRAVEL	-	-	-	-	500	500	0.0%
6352 - LIABILITY INSURANCE	7,720	8,470	16,940	8,470	9,000	530	6.3%
6371 - DUES AND MEMBERSHIPS	-	22,604	20,191	2,971	5,000	2,030	68.3%
6391 - OTHER PURCHASED SERVICES	3,181	4,330	-	1,425	1,500	75	5.3%
6398 - OTHER EXPENSES	20,818	961	4,490	33,000	44,500	11,500	34.8%
6411 - SUPPLIES	15,423	26,929	15,926	29,372	34,650	5,278	18.0%
6491 - OTHER SUPPLIES & MATERIALS	6,690	435	5,661	-	3,500	3,500	0.0%
6541 - REGULAR EQUIPMENT	<u>1,307</u>	<u>=</u>	<u>13,816</u>	<u>3,165</u>	<u>5,000</u>	<u>1,835</u>	58.0%
	<b>202,381</b>	<b>237,807</b>	<b>253,693</b>	<b>276,601</b>	<b>368,514</b>	<b>91,913</b>	<b>33.2%</b>
1911 - TUITION TO OTHER DISTRICTS							
6311 - INSTRUCTIONAL SERVICES	<u>21,976</u>	<u>29,854</u>	<u>6,572</u>	<u>34,552</u>	<u>28,500</u>	<u>(6,052)</u>	-17.5%
	<b>21,976</b>	<b>29,854</b>	<b>6,572</b>	<b>34,552</b>	<b>28,500</b>	<b>(6,052)</b>	-17.5%

#### **1931 - TUITION FOR SPECIAL**

##### **EDUCATION**

6311 - INSTRUCTIONAL SERVICES	<u>19,220</u>	<u>60,630</u>	<u>41,685</u>	<u>43,000</u>	<u>35,000</u>	<u>(8,000)</u>	-18.6%
	<b>19,220</b>	<b>60,630</b>	<b>41,685</b>	<b>43,000</b>	<b>35,000</b>	<b>(8,000)</b>	<b>-18.6%</b>

#### **2113 - SOCIAL WORK SERVICES**

6151 - CLASSIFIED SALARIES	97,583	96,962	107,616	114,054	143,721	29,667	26.0%
6221 - NON-TEACHER RETIREMENT	7,746	7,688	8,556	9,106	11,423	2,317	25.4%
6231 - OASDI/FICA	5,408	5,242	5,847	7,071	8,911	1,840	26.0%
6232 - MEDICARE	1,265	1,226	1,367	1,654	2,084	430	26.0%
6241 - EMPLOYEE INSURANCE	15,781	15,298	17,300	28,723	22,783	(5,940)	-20.7%
6312 - PROGRAM IMPROVEMENT SERVICES	=	=	<u>27,625</u>	<u>6,758</u>	=	<u>(6,758)</u>	-100.0%
	<b>127,782</b>	<b>126,415</b>	<b>168,312</b>	<b>167,365</b>	<b>188,921</b>	<b>21,556</b>	<b>12.9%</b>

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Inc/ (Dec)	Percent Change
<b><u>2114 - PUPIL ACCOUNTING SERVICES</u></b>							
6151 - CLASSIFIED SALARIES	35,722	36,032	50,921	49,150	43,522	(5,628)	-11.5%
6151 - CLASSIFIED SALARIES	35,722	36,032	50,921	49,150	43,522	(5,628)	-11.5%
6181 - OVERTIME PAY	571	254	535	257	257	-	0.0%
6221 - NON-TEACHER RETIREMENT	3,024	2,779	3,986	4,084	3,809	(275)	-6.7%
6231 - OASDI/FICA	2,233	2,070	2,814	3,063	2,714	(349)	-11.4%
6232 - MEDICARE	522	484	658	717	635	(82)	-11.4%
6241 - EMPLOYEE INSURANCE	8,353	6,581	9,551	10,345	11,991	1,646	15.9%
6412 - TECHNOLOGY RELATED SUPPLIES	<u>28,735</u>	<u>55,008</u>	<u>50,836</u>	<u>48,743</u>	<u>55,992</u>	<u>7,249</u>	14.9%
	<b>79,160</b>	<b>103,207</b>	<b>119,302</b>	<b>116,358</b>	<b>118,920</b>	<b>2,561</b>	<b>2.2%</b>
<b><u>2122 - COUNSELING SERVICES</u></b>							
6111 - CERTIFIED SALARIES	357,774	442,428	520,835	551,220	611,689	60,469	11.0%
6131 - SUPPLEMENTAL PAY	15,420	25,064	25,514	29,071	36,175	7,104	24.4%
6151 - CLASSIFIED SALARIES	108,703	111,964	117,003	120,513	125,032	4,519	3.7%
6211 - TEACHER RETIREMENT	60,777	76,706	88,482	97,562	108,143	10,581	10.8%
6221 - NON-TEACHER RETIREMENT	8,172	8,434	8,819	9,114	9,400	286	3.1%
6231 - OASDI/FICA	6,864	7,064	7,407	7,559	7,752	193	2.6%
6232 - MEDICARE	6,606	8,055	9,120	10,275	11,207	933	9.1%
6241 - EMPLOYEE INSURANCE	57,140	71,146	77,202	83,037	95,928	12,891	15.5%
6313 - PUPIL SERVICES	3,623	6,790	12,417	15,000	12,000	(3,000)	-20.0%
6316 - DATA PROCESSING SERVICES	-	984	4,473	5,000	4,000	(1,000)	-20.0%
6337 - TECHNOLOGY REPAIRS & MAINTENANCE	1,923	-	670	500	-	(500)	-100.0%
6371 - DUES AND MEMBERSHIPS	129	-	309	362	358	(4)	-1.1%
6391 - OTHER PURCHASED SERVICES	-	878	1,000	-	7,500	7,500	0.0%
6411 - SUPPLIES	<u>4,045</u>	<u>2,324</u>	<u>1,520</u>	<u>2,863</u>	<u>4,975</u>	<u>2,112</u>	73.8%
	<b>631,177</b>	<b>761,837</b>	<b>874,771</b>	<b>932,076</b>	<b>1,034,159</b>	<b>102,083</b>	<b>11.0%</b>
<b><u>2123 - APPRAISAL SERVICES</u></b>							
6112 - ADMINISTRATORS SALARIES	81,180	83,615	87,378	89,999	100,254	10,255	11.4%
6211 - TEACHER RETIREMENT	12,979	13,397	14,052	14,552	16,276	1,724	11.8%
6232 - MEDICARE	1,055	1,084	1,129	1,305	1,452	147	11.3%
6241 - EMPLOYEE INSURANCE	8,377	8,820	9,571	10,364	11,991	1,627	15.7%
6391 - OTHER PURCHASED SERVICES	2,074	4,158	720	2,600	1,350	(1,250)	-48.1%
6411 - SUPPLIES	<u>54,120</u>	<u>48,946</u>	<u>=</u>	<u>250</u>	<u>250</u>	<u>=</u>	0.0%
	<b>159,785</b>	<b>160,021</b>	<b>112,850</b>	<b>119,070</b>	<b>131,573</b>	<b>12,503</b>	<b>10.5%</b>

2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Inc/ (Dec)	Percent Change
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#### **2134 - NURSING SERVICES**

6151 - CLASSIFIED SALARIES	139,955	150,822	151,612	163,704	166,704	3,000	1.8%
6161 - CLASSIFIED SALARIES - PART-TIME	2,000	675	3,000	4,530	5,000	470	10.4%
6221 - NON-TEACHER RETIREMENT	12,016	12,416	12,353	13,677	15,071	1,394	10.2%
6231 - OASDI/FICA	7,776	7,974	7,868	10,430	10,646	215	2.1%
6232 - MEDICARE	1,819	1,865	1,840	2,439	2,490	51	2.1%
6241 - EMPLOYEE INSURANCE	25,270	26,575	28,567	31,044	35,973	4,929	15.9%
6319 - OTHER PROFESSIONAL SERVICES	96,994	86,704	42,525	27,000	24,500	(2,500)	-9.3%
6411 - SUPPLIES	5,131	3,665	3,073	7,312	8,800	1,488	20.4%
6541 - REGULAR EQUIPMENT	<u>772</u>	=	=	<u>2,575</u>	=	<u>(2,575)</u>	-100.0%
	<b>291,733</b>	<b>290,696</b>	<b>250,837</b>	<b>262,711</b>	<b>269,184</b>	<b>6,473</b>	<b>2.5%</b>

#### **2191 - OTHER SUPPORT**

##### **SERVICES-STUDENTS**

6311 - INSTRUCTIONAL SERVICES	=	=	=	<u>14,976</u>	<u>8,794</u>	<u>(6,182)</u>	-41.3%
	-	-	-	<b>14,976</b>	<b>8,794</b>	<b>(6,182)</b>	<b>-41.3%</b>

#### **2211 - IMPROVEMENT OF INSTRUCTION SERVICES**

6411 - SUPPLIES	<u>127</u>	<u>437</u>	=	=	=	=	0.0%
	<b>127</b>	<b>437</b>	-	-	-	-	<b>0.0%</b>

#### **2212 - INSTRUCTION & CURRICULUM SERVICES**

6131 - SUPPLEMENTAL PAY	37,853	58,193	62,840	9,945	135,399	125,454	1261.5%
6211 - TEACHER RETIREMENT	4,376	9,203	7,612	2,127	22,580	20,453	961.7%
6232 - MEDICARE	568	822	726	120	1,962	1,842	1538.3%
6312 - PROGRAM IMPROVEMENT SERVICES	23,963	20,000	-	-	-	-	0.0%
6319 - OTHER PROFESSIONAL SERVICES	30,000	-	-	-	-	-	0.0%
6391 - OTHER PURCHASED SERVICES	3,250	-	-	640	-	(640)	-100.0%
6411 - SUPPLIES	=	=	<u>1,696</u>	<u>6,243</u>	<u>1,500</u>	<u>(4,743)</u>	-76.0%
	<b>100,010</b>	<b>88,217</b>	<b>72,874</b>	<b>19,074</b>	<b>161,441</b>	<b>142,367</b>	<b>746.4%</b>

2022	2023	2024	2025	2026	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

### **2213 - INSTRUCTIONAL STAFF**

#### **TRAINING**

6131 - SUPPLEMENTAL PAY	183,593	7,898	37,895	10,680	55,976	45,296	424.1%
6211 - TEACHER RETIREMENT	26,937	1,255	5,590	2,107	8,472	6,365	302.2%
6232 - MEDICARE	2,698	111	554	397	620	223	56.3%
6312 - PROGRAM IMPROVEMENT SERVICES	1,680	63,698	73,374	169,433	152,170	(17,263)	-10.2%
6319 - OTHER PROFESSIONAL SERVICES	104,888	141,532	73,461	165,697	182,663	16,966	10.2%
6343 - TRAVEL	12,800	33,012	48,278	133,317	143,110	9,793	7.3%
6371 - DUES AND MEMBERSHIPS	2,450	10,127	3,253	37,248	19,350	(17,898)	-48.1%
6391 - OTHER PURCHASED SERVICES	458	14,149	1,348	69,045	48,784	(20,261)	-29.3%
6411 - SUPPLIES	<u>6,419</u>	<u>12,482</u>	<u>19,913</u>	<u>47,975</u>	<u>56,686</u>	<u>8,711</u>	18.2%
	<b>341,922</b>	<b>284,262</b>	<b>263,666</b>	<b>635,899</b>	<b>667,831</b>	<b>31,933</b>	<b>5.0%</b>

### **2222 - SCHOOL LIBRARY SERVICES**

6111 - CERTIFIED SALARIES	200,299	214,052	219,098	231,878	250,196	18,318	7.9%
6131 - SUPPLEMENTAL PAY	4,963	2,295	-	3,600	3,960	360	10.0%
6211 - TEACHER RETIREMENT	32,956	34,877	36,057	38,756	42,362	3,606	9.3%
6221 - NON-TEACHER RETIREMENT	202	-	-	-	-	-	0.0%
6231 - OASDI/FICA	183	-	-	-	-	-	0.0%
6232 - MEDICARE	2,858	3,021	3,007	3,047	3,685	638	21.0%
6241 - EMPLOYEE INSURANCE	25,303	24,754	30,108	31,082	35,973	4,891	15.7%
6319 - OTHER PROFESSIONAL SERVICES	-	-	-	-	1,000	1,000	0.0%
6411 - SUPPLIES	150	2,279	4,772	3,174	1,400	(1,774)	-55.9%
6441 - LIBRARY BOOKS	17,938	21,057	21,950	17,364	25,900	8,536	49.2%
6451 - PERIODICALS & RESOURCE MATERIALS	4,158	4,736	6,547	5,850	6,200	350	6.0%
6541 - REGULAR EQUIPMENT	-	-	-	33,242	-	(33,242)	-100.0%
6542 - INSTRUCTIONAL EQUIPMENT	=	=	=	<u>2,300</u>	=	<u>(2,300)</u>	-100.0%
	<b>289,010</b>	<b>307,071</b>	<b>321,539</b>	<b>370,293</b>	<b>370,677</b>	<b>384</b>	<b>0.1%</b>

### **2291 - OTHER SUPPORT SERVICES-INSTRUCTIONAL**

6111 - CERTIFIED SALARIES	46,728	55,652	85,661	131,045	285,421	154,376	117.8%
6211 - TEACHER RETIREMENT	7,559	9,209	14,349	21,875	46,564	24,689	112.9%
6232 - MEDICARE	613	754	1,242	1,899	4,109	2,209	116.3%
6241 - EMPLOYEE INSURANCE	<u>5,456</u>	<u>7,939</u>	<u>13,346</u>	<u>20,800</u>	<u>43,982</u>	<u>23,182</u>	111.5%
	<b>60,356</b>	<b>73,555</b>	<b>114,598</b>	<b>175,619</b>	<b>380,076</b>	<b>204,456</b>	<b>116.4%</b>

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Inc/ (Dec)	Percent Change
<b><u>2311 - BOARD OF EDUCATION</u></b>							
6311 - INSTRUCTIONAL SERVICES	-	-	-	6,917	-	(6,917)	-100.0%
6315 - AUDIT SERVICES	16,500	26,500	40,000	43,250	30,000	(13,250)	-30.6%
6317 - LEGAL SERVICES	16,705	18,905	59,438	45,000	45,000	-	0.0%
6318 - ELECTION SERVICES	5,744	5	8,373	15,400	15,400	-	0.0%
6319 - OTHER PROFESSIONAL SERVICES	62,000	1,395	-	14,365	4,060	(10,305)	-71.7%
6343 - TRAVEL	4,673	18,531	3,945	11,070	10,580	(490)	-4.4%
6352 - LIABILITY INSURANCE	90,968	103,262	108,688	157,821	165,000	7,179	4.5%
6353 - FIDELITY BOND PREMIUMS	90	90	100	110	115	5	4.5%
6371 - DUES AND MEMBERSHIPS	21,565	23,185	26,074	25,275	25,800	525	2.1%
6391 - OTHER PURCHASED SERVICES	5,521	3,805	6,533	8,550	5,625	(2,925)	-34.2%
6411 - SUPPLIES	<u>651</u>	<u>914</u>	<u>2,493</u>	<u>2,700</u>	<u>1,800</u>	<u>(900)</u>	-33.3%
	<b>224,417</b>	<b>196,592</b>	<b>255,643</b>	<b>330,457</b>	<b>303,380</b>	<b>(27,077)</b>	<b>-8.2%</b>
<b><u>2321 - OFFICE OF SUPERINTENDENT</u></b>							
6112 - ADMINISTRATORS SALARIES	196,000	480,259	209,599	219,600	227,835	8,235	3.8%
6151 - CLASSIFIED SALARIES	57,221	66,609	75,842	76,586	81,954	5,368	7.0%
6181 - OVERTIME PAY	940	1,810	1,478	250	250	-	0.0%
6211 - TEACHER RETIREMENT	28,999	72,424	31,049	33,346	34,775	1,429	4.3%
6221 - NON-TEACHER RETIREMENT	4,557	5,295	5,958	5,966	6,445	479	8.0%
6231 - OASDI/FICA	3,583	4,219	4,772	4,764	5,097	333	7.0%
6232 - MEDICARE	3,562	7,949	4,143	4,299	4,496	197	4.6%
6241 - EMPLOYEE INSURANCE	17,397	36,774	19,188	20,862	23,982	3,120	15.0%
6291 - OTHER EMPLOYER-PROVIDED BENEFITS	-	4,800	4,800	3,600	-	(3,600)	-100.0%
6319 - OTHER PROFESSIONAL SERVICES	1,728	1,105	8,201	2,900	3,010	110	3.8%
6334 - RENTAL - EQUIPMENT	32,346	29,650	46,686	29,856	47,000	17,144	57.4%
6337 - TECHNOLOGY REPAIRS & MAINTENANCE	9,563	11,180	3,442	5,304	6,500	1,196	22.5%
6343 - TRAVEL	796	5,761	5,975	15,832	6,300	(9,532)	-60.2%
6371 - DUES AND MEMBERSHIPS	2,532	2,211	1,978	2,544	2,500	(44)	-1.7%
6411 - SUPPLIES	<u>1,371</u>	<u>1,240</u>	<u>1,436</u>	<u>8,500</u>	<u>5,000</u>	<u>(3,500)</u>	-41.2%
	<b>360,595</b>	<b>731,286</b>	<b>424,546</b>	<b>434,208</b>	<b>455,144</b>	<b>20,936</b>	<b>4.8%</b>
<b><u>2322 - COMMUNITY RELATIONS</u></b>							
6411 - SUPPLIES	=	=	=	<u>6,500</u>	<u>10,000</u>	<u>3,500</u>	53.8%
	-	-	-	<b>6,500</b>	<b>10,000</b>	<b>3,500</b>	53.8%

2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Inc/ (Dec)	Percent Change
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#### **2325 - OFFICE OF ASST SUPERINT**

6112 - ADMINISTRATORS SALARIES	164,259	-	291,555	300,302	311,563	11,261	3.7%
6211 - TEACHER RETIREMENT	24,634	-	45,039	46,552	48,655	2,103	4.5%
6232 - MEDICARE	2,445	-	4,230	4,354	4,518	163	3.7%
6241 - EMPLOYEE INSURANCE	9,433	-	19,197	20,801	23,982	3,181	15.3%
6319 - OTHER PROFESSIONAL SERVICES	500	-	1,436	1,250	1,250	-	0.0%
6343 - TRAVEL	222	-	2,452	4,000	2,500	(1,500)	-37.5%
6371 - DUES AND MEMBERSHIPS	578	-	664	3,695	1,500	(2,195)	-59.4%
6391 - OTHER PURCHASED SERVICES	58	-	714	3,113	-	(3,113)	-100.0%
6411 - SUPPLIES	<u>25</u>	=	<u>9,997</u>	<u>471</u>	<u>2,750</u>	<u>2,279</u>	483.8%
	<b>202,154</b>	-	<b>375,285</b>	<b>384,539</b>	<b>396,717</b>	<b>12,178</b>	3.2%

#### **2329 - OTHER EXEC ADMIN SERVICES**

6112 - ADMINISTRATORS SALARIES	-	126,000	172,425	135,642	145,630	9,988	7.4%
6211 - TEACHER RETIREMENT	-	20,287	27,707	22,082	23,774	1,692	7.7%
6232 - MEDICARE	-	1,809	2,485	2,058	2,112	54	2.6%
6241 - EMPLOYEE INSURANCE	=	<u>13,972</u>	<u>19,141</u>	<u>20,734</u>	<u>18,324</u>	<u>(2,410)</u>	-11.6%
	-	<b>162,068</b>	<b>221,758</b>	<b>180,516</b>	<b>189,839</b>	<b>9,323</b>	<b>5.2%</b>

#### **2331 - ADMINISTRATIVE TECHNOLOGY SERVICES**

6112 - ADMINISTRATORS SALARIES	67,500	130,041	86,000	88,580	94,659	6,079	6.9%
6211 - TEACHER RETIREMENT	10,387	20,733	13,852	14,348	15,465	1,116	7.8%
6232 - MEDICARE	979	1,886	1,235	1,284	1,373	88	6.9%
6241 - EMPLOYEE INSURANCE	4,173	13,009	9,570	10,367	11,991	1,624	15.7%
6412 - TECHNOLOGY RELATED SUPPLIES	<u>99,001</u>	<u>92,946</u>	<u>99,341</u>	<u>114,437</u>	<u>134,879</u>	<u>20,442</u>	17.9%
	<b>182,040</b>	<b>258,614</b>	<b>209,997</b>	<b>229,016</b>	<b>258,366</b>	<b>29,350</b>	<b>12.8%</b>

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Inc/ (Dec)	Percent Change
<b><u>2411 - OFFICE OF PRINCIPAL</u></b>							
6112 - ADMINISTRATORS SALARIES	1,110,429	960,390	820,043	881,705	949,671	67,966	7.7%
6151 - CLASSIFIED SALARIES	238,667	278,788	279,894	302,857	329,591	26,734	8.8%
6181 - OVERTIME PAY	1,553	3,430	5,377	4,828	8,000	3,172	65.7%
6211 - TEACHER RETIREMENT	172,713	150,531	129,057	139,879	151,614	11,735	8.4%
6221 - NON-TEACHER RETIREMENT	19,620	23,588	23,180	27,239	31,218	3,979	14.6%
6231 - OASDI/FICA	13,415	16,429	17,576	18,870	20,931	2,060	10.9%
6232 - MEDICARE	18,550	17,310	15,705	17,197	18,664	1,467	8.5%
6241 - EMPLOYEE INSURANCE	130,007	139,028	123,980	144,847	156,186	11,339	7.8%
6343 - TRAVEL	1,463	1,550	955	750	100	(650)	-86.7%
6361 - COMMUNICATION	396	786	1,338	827	2,125	1,298	156.8%
6391 - OTHER PURCHASED SERVICES	13,240	-	10,667	11,000	11,500	500	4.5%
6411 - SUPPLIES	<u>18,504</u>	<u>15,487</u>	<u>34,088</u>	<u>16,397</u>	<u>31,397</u>	<u>15,000</u>	91.5%
	<b>1,738,555</b>	<b>1,607,316</b>	<b>1,461,861</b>	<b>1,566,396</b>	<b>1,710,997</b>	<b>144,601</b>	<b>9.2%</b>
<b><u>2491 - OTHER SUPPORT SERVICES-ADMINISTRATION</u></b>							
6391 - OTHER PURCHASED SERVICES	-	-	-	3,800	1,500	(2,300)	-60.5%
6411 - SUPPLIES	=	=	=	<u>20,950</u>	<u>27,726</u>	<u>6,776</u>	32.3%
	-	-	-	<b>24,750</b>	<b>29,226</b>	<b>4,476</b>	<b>0.0%</b>
<b><u>2521 - FISCAL SERVICES</u></b>							
6112 - ADMINISTRATORS SALARIES	67,500	84,009	145,307	149,666	-	(149,666)	-100.0%
6151 - CLASSIFIED SALARIES	-	-	-	-	130,000	130,000	0.0%
6181 - OVERTIME PAY	-	-	-	771	771	-	0.0%
6211 - TEACHER RETIREMENT	10,387	12,951	22,451	23,206	-	(23,206)	-100.0%
						1287.8	
6221 - NON-TEACHER RETIREMENT	-	-	-	765	10,617	9,852	%
						16791.7	
6231 - OASDI/FICA	-	-	-	48	8,108	8,060	%
6232 - MEDICARE	979	1,219	2,109	2,181	1,896	(285)	-13.1%
6261 - WORKERS' COMPENSATION INSURANCE	61,935	105,787	145,932	164,205	165,000	795	0.5%
6271 - UNEMPLOYMENT COMPENSATION	1,257	-	3,582	-	5,000	5,000	0.0%
6241 - EMPLOYEE INSURANCE	4,173	5,347	9,599	10,463	11,991	1,528	14.6%
6319 - OTHER PROFESSIONAL SERVICES	1,037	-	28,769	51,061	2,500	(48,561)	-95.1%
6343 - TRAVEL	-	4,335	6,556	8,000	8,000	-	0.0%
6359 - JUDGEMENTS & SETTLEMENTS	194	10	15,038	500	-	(500)	-100.0%
6361 - COMMUNICATION	5,149	4,741	6,079	3,590	4,000	410	11.4%
6371 - DUES AND MEMBERSHIPS	1,517	1,624	815	1,298	1,000	(298)	-23.0%
6391 - OTHER PURCHASED SERVICES	5,644	2,352	2,022	120,827	131,000	10,173	8.4%

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Inc/ (Dec)	Percent Change
6398 - OTHER EXPENSES	34	23,276	103	11	-	(11)	-100.0%
6411 - SUPPLIES	<u>8,788</u>	<u>5,399</u>	<u>5,430</u>	<u>4,812</u>	<u>4,000</u>	<u>(812)</u>	-16.9%
	<b>168,596</b>	<b>251,050</b>	<b>393,793</b>	<b>541,404</b>	<b>483,883</b>	<b>(57,521)</b>	<b>-10.6%</b>
<b><u>2523 - ACCOUNTS RECEIVABLE</u></b>							
6151 - CLASSIFIED SALARIES	54,261	63,027	70,311	72,571	77,653	5,082	7.0%
6181 - OVERTIME PAY	726	1,480	5,160	-	-	-	0.0%
6221 - NON-TEACHER RETIREMENT	4,334	5,233	5,831	5,690	6,150	460	8.1%
6231 - OASDI/FICA	3,405	4,182	4,677	4,499	4,814	315	7.0%
6232 - MEDICARE	796	978	1,094	1,052	1,126	74	7.0%
6241 - EMPLOYEE INSURANCE	<u>8,223</u>	<u>8,809</u>	<u>9,561</u>	<u>10,358</u>	<u>11,991</u>	<u>1,633</u>	15.8%
	<b>71,745</b>	<b>83,709</b>	<b>96,634</b>	<b>94,171</b>	<b>101,734</b>	<b>7,564</b>	<b>8.0%</b>
<b><u>2524 - PAYROLL SVCS</u></b>							
6151 - CLASSIFIED SALARIES	58,900	59,885	64,285	61,672	65,981	4,309	7.0%
6181 - OVERTIME PAY	3,383	2,812	4,760	-	-	-	0.0%
6221 - NON-TEACHER RETIREMENT	4,810	4,903	5,390	4,943	5,349	407	8.2%
6231 - OASDI/FICA	3,862	3,888	4,282	3,824	4,091	267	7.0%
6232 - MEDICARE	903	909	1,001	894	957	62	7.0%
6241 - EMPLOYEE INSURANCE	<u>8,364</u>	<u>8,807</u>	<u>9,558</u>	<u>10,352</u>	<u>11,991</u>	<u>1,639</u>	15.8%
	<b>80,221</b>	<b>81,204</b>	<b>89,277</b>	<b>81,685</b>	<b>88,369</b>	<b>6,684</b>	<b>8.2%</b>
<b><u>2525 - ACCOUNTING SVCS</u></b>							
6151 - CLASSIFIED SALARIES	65,505	68,456	33,366	33,192	93,417	60,225	181.4%
6181 - OVERTIME PAY	496	4,196	542	-	-	-	0.0%
6221 - NON-TEACHER RETIREMENT	5,099	5,586	2,538	6,200	7,231	1,031	16.6%
6231 - OASDI/FICA	4,088	4,501	2,101	4,960	5,792	832	16.8%
6232 - MEDICARE	956	1,053	491	1,160	1,355	195	16.8%
6241 - EMPLOYEE INSURANCE	<u>8,368</u>	<u>8,812</u>	<u>3,097</u>	<u>10,362</u>	<u>11,991</u>	<u>1,629</u>	15.7%
	<b>84,513</b>	<b>92,604</b>	<b>42,135</b>	<b>55,874</b>	<b>119,786</b>	<b>63,912</b>	<b>114.4%</b>
<b><u>2529 - OTHER FISCAL SERVICES</u></b>							
6371 - DUES AND MEMBERSHIPS	<u>1,135</u>	<u>1,951</u>	<u>3,658</u>	<u>4,221</u>	<u>4,500</u>	<u>279</u>	6.6%
	<b>1,135</b>	<b>1,951</b>	<b>3,658</b>	<b>4,221</b>	<b>4,500</b>	<b>279</b>	<b>6.6%</b>

2022	2023	2024	2025	2026	Inc/	Percent
Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change

**2541 - OPERATION OF PLANT -  
ADMINISTRATION**

6112 - ADMINISTRATORS SALARIES	-	64,549	142,529	146,805	152,310	5,505	3.7%
6151 - CLASSIFIED SALARIES	41,955	29,529	55,024	54,059	57,858	3,799	7.0%
6181 - OVERTIME PAY	78	-	171	150	150	-	0.0%
6211 - TEACHER RETIREMENT	-	10,253	22,048	22,791	23,824	1,033	4.5%
6221 - NON-TEACHER RETIREMENT	3,454	2,400	4,440	5,142	5,625	483	9.4%
6231 - OASDI/FICA	2,606	1,790	3,075	3,361	3,596	236	7.0%
6232 - MEDICARE	610	1,337	2,639	2,915	3,049	135	4.6%
6241 - EMPLOYEE INSURANCE	8,356	11,671	19,151	20,746	23,982	3,236	15.6%
6319 - OTHER PROFESSIONAL SERVICES	77,821	40,120	17,450	1,000	3,000	2,000	200.0%
6343 - TRAVEL	-	2,474	4,310	8,625	12,575	3,950	45.8%
6411 - SUPPLIES	<u>7,125</u>	<u>2,528</u>	<u>7,463</u>	<u>7,053</u>	<u>6,900</u>	<u>(153)</u>	-2.2%
	<b>142,003</b>	<b>166,652</b>	<b>278,300</b>	<b>272,647</b>	<b>292,870</b>	<b>20,223</b>	<b>7.4%</b>

**2542 - CARE AND UPKEEP OF  
BUILDINGS**

6151 - CLASSIFIED SALARIES	602,316	715,410	889,645	1,056,484	1,069,565	13,081	1.2%
6161 - CLASSIFIED SALARIES - PART-TIME	9,897	13,944	15,372	3,596	19,609	16,013	445.3%
6181 - OVERTIME PAY	92,039	111,638	81,885	59,694	64,220	4,526	7.6%
6221 - NON-TEACHER RETIREMENT	57,924	68,526	80,776	101,549	104,189	2,639	2.6%
6231 - OASDI/FICA	43,113	51,306	60,680	70,700	72,513	1,813	2.6%
6232 - MEDICARE	10,157	12,073	14,191	16,533	16,958	425	2.6%
6241 - EMPLOYEE INSURANCE	150,010	169,055	210,523	267,702	284,742	17,040	6.4%
6319 - OTHER PROFESSIONAL SERVICES	7,170	15,262	18,161	29,267	27,850	(1,417)	-4.8%
6332 - REPAIRS & MAINTENANCE	158,482	189,626	924,088	202,743	205,600	2,857	1.4%
6333 - RENTAL - LAND & BUILDING	81,250	74,854	69,814	85,000	85,000	-	0.0%
6335 - WATER & SEWER	58,929	87,284	106,014	92,982	116,600	23,618	25.4%
6336 - TRASH REMOVAL	30,995	45,809	51,339	44,000	54,800	10,800	24.5%
6351 - PROPERTY INSURANCE	99,428	97,487	132,061	194,345	200,000	5,655	2.9%
6361 - COMMUNICATION	717	727	31	750	600	(150)	-20.0%
6391 - OTHER PURCHASED SERVICES	10,028	1,858	2,085	3,850	2,125	(1,725)	-44.8%
6411 - SUPPLIES	186,343	163,743	200,429	133,376	147,050	13,674	10.3%
6481 - ELECTRIC	285,116	394,394	349,268	401,200	350,800	(50,400)	-12.6%
6482 - NATURAL GAS	66,123	95,358	71,669	73,700	77,950	4,250	5.8%
6521 - BUILDINGS	13,159,355	-	330,182	-	-	-	0.0%
6541 - REGULAR EQUIPMENT	<u>111,286</u>	<u>119,575</u>	<u>35,462</u>	<u>98,619</u>	<u>18,000</u>	<u>(80,619)</u>	-81.7%
	<b>15,220,678</b>	<b>2,427,930</b>	<b>3,643,676</b>	<b>2,936,091</b>	<b>2,918,171</b>	<b>(17,920)</b>	<b>-0.6%</b>

	2022	2023	2024	2025	2026	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change
<b><u>2543 - CARE AND UPKEEP OF GROUNDS</u></b>							
6131 - SUPPLEMENTAL PAY	-	-	-	7,961	-	(7,961)	-100.0%
6151 - CLASSIFIED SALARIES	214,678	191,559	209,622	309,427	130,256	(179,171)	-57.9%
6181 - OVERTIME PAY	803	651	31	-	-	-	0.0%
6211 - TEACHER RETIREMENT	-	-	-	1,219	-	(1,219)	-100.0%
6221 - NON-TEACHER RETIREMENT	17,414	15,451	16,753	24,144	12,510	(11,634)	-48.2%
6231 - OASDI/FICA	12,554	11,094	12,444	20,750	9,075	(11,675)	-56.3%
6232 - MEDICARE	2,936	2,594	2,910	4,966	2,122	(2,844)	-57.3%
6241 - EMPLOYEE INSURANCE	38,805	33,180	33,982	62,067	35,973	(26,094)	-42.0%
6332 - REPAIRS & MAINTENANCE	6,510	15,943	17,280	31,300	18,850	(12,450)	-39.8%
6411 - SUPPLIES	19,995	21,588	31,246	26,433	28,133	1,700	6.4%
6541 - REGULAR EQUIPMENT	<u>130,827</u>	<u>564,452</u>	=	<u>5,000</u>	=	<u>(5,000)</u>	-100.0%
	<b>444,522</b>	<b>856,513</b>	<b>324,267</b>	<b>493,268</b>	<b>236,920</b>	<b>(256,347)</b>	<b>-52.0%</b>
<b><u>2544 - CARE AND UPKEEP OF EQUIPMENT</u></b>							
6331 - CLEANING SERVICES	-	4,756	11,930	2,500	5,000	2,500	100.0%
6332 - REPAIRS & MAINTENANCE	27,919	18,629	7,084	52,291	60,100	7,809	14.9%
6411 - SUPPLIES	1,441	17,910	29,080	6,295	17,500	11,205	178.0%
6541 - REGULAR EQUIPMENT	=	<u>7,183</u>	<u>20,739</u>	<u>66,000</u>	=	<u>(66,000)</u>	-100.0%
	<b>29,360</b>	<b>48,478</b>	<b>68,833</b>	<b>127,086</b>	<b>82,600</b>	<b>(44,486)</b>	<b>-35.0%</b>
<b><u>2545 - VEHICLE SERVICING &amp; MAINTENANCE</u></b>							
6332 - REPAIRS & MAINTENANCE	8,479	6,822	3,773	15,141	7,900	(7,241)	-47.8%
6411 - SUPPLIES	545	215	553	1,000	2,500	1,500	150.0%
6486 - GASOLINE/DIESEL	<u>4,522</u>	<u>5,073</u>	<u>3,107</u>	<u>3,000</u>	<u>4,000</u>	<u>1,000</u>	33.3%
	<b>13,545</b>	<b>12,110</b>	<b>7,433</b>	<b>19,141</b>	<b>14,400</b>	<b>(4,741)</b>	<b>-24.8%</b>
<b><u>2546 - SECURITY SERVICES</u></b>							
6161 - CLASSIFIED SALARIES - PART-TIME	7,796	9,030	10,828	10,637	24,365	13,728	129.1%
6231 - OASDI/FICA	483	560	671	660	1,511	851	128.9%
6232 - MEDICARE	113	131	157	154	354	200	129.7%
6319 - OTHER PROFESSIONAL SERVICES	65,095	41,404	68,973	66,197	66,000	(197)	-0.3%
6411 - SUPPLIES	98	488	8,177	23,491	11,000	(12,491)	-53.2%
6541 - REGULAR EQUIPMENT	=	<u>2,325</u>	<u>147,794</u>	<u>24,000</u>	=	<u>(24,000)</u>	-100.0%
	<b>73,586</b>	<b>53,938</b>	<b>236,600</b>	<b>125,139</b>	<b>103,230</b>	<b>(21,909)</b>	<b>-17.5%</b>

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Inc/ (Dec)	Percent Change
<b><u>2551 - CONTRACTED TRANSPORTATION</u></b>							
6341 - CONTRACTED PUPIL TRANSPORTATION	53,766	303,507	69,094	132,500	70,000	(62,500)	-47.2%
6342 - OTHER NON ROUTE TRANSPORTATION	<u>6,941</u>	<u>600</u>	<u>-</u>	<u>44,500</u>	<u>47,000</u>	<u>2,500</u>	5.6%
	<b>60,707</b>	<b>304,107</b>	<b>69,094</b>	<b>177,000</b>	<b>117,000</b>	<b>(60,000)</b>	<b>-33.9%</b>
<b><u>2552 - DISTRICT OPERATED TRANSPORTATION</u></b>							
6151 - CLASSIFIED SALARIES	161,942	158,616	209,537	124,683	146,490	21,807	17.5%
6161 - CLASSIFIED SALARIES - PART-TIME	989	8,828	4,600	34,961	-	(34,961)	-100.0%
							-1093.0
6181 - OVERTIME PAY	14,569	-	-	(3,104)	30,825	33,929	%
6221 - NON-TEACHER RETIREMENT	14,145	13,114	16,708	18,802	11,335	(7,467)	-39.7%
6231 - OASDI/FICA	10,780	10,223	13,122	14,481	8,992	(5,489)	-37.9%
6232 - MEDICARE	2,521	2,391	3,069	3,386	2,103	(1,283)	-37.9%
6241 - EMPLOYEE INSURANCE	27,960	24,323	29,859	45,088	15,033	(30,055)	-66.7%
6319 - OTHER PROFESSIONAL SERVICES	1,592	803	586	3,300	2,300	(1,000)	-30.3%
6332 - REPAIRS & MAINTENANCE	1,917	4,411	7,272	8,200	12,000	3,800	46.3%
6334 - RENTAL - EQUIPMENT	133,263	122,276	122,276	122,276	122,276	0	0.0%
6343 - TRAVEL	705	274	-	2,140	2,900	760	35.5%
6351 - PROPERTY INSURANCE	-	-	4,103	5,000	5,000	-	0.0%
6391 - OTHER PURCHASED SERVICES	187	-	15,098	500	500	-	0.0%
6411 - SUPPLIES	2,174	3,045	895	1,638	1,950	312	19.0%
6486 - GASOLINE/DIESEL	<u>28,612</u>	<u>25,917</u>	<u>22,145</u>	<u>25,000</u>	<u>28,000</u>	<u>3,000</u>	12.0%
	<b>401,355</b>	<b>374,219</b>	<b>449,269</b>	<b>406,350</b>	<b>389,704</b>	<b>(16,646)</b>	<b>-4.1%</b>
<b><u>2555 - PAYMENT TO DISTRICTS FOR TRANSPORTATION</u></b>							
6341 - CONTRACTED PUPIL TRANSPORTATION	<u>3,273</u>	<u>14,657</u>	<u>6,141</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	0.0%
	<b>3,273</b>	<b>14,657</b>	<b>6,141</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>0.0%</b>
<b><u>2558 - NON-ALLOWABLE TRANSPORTATION</u></b>							
6341 - CONTRACTED PUPIL TRANSPORTATION	<u>45,950</u>	<u>5,350</u>	<u>3,022</u>	<u>5,503</u>	<u>-</u>	<u>(5,503)</u>	<u>-100.0%</u>
	<b>45,950</b>	<b>5,350</b>	<b>3,022</b>	<b>5,503</b>	<b>-</b>	<b>(5,503)</b>	<b>-100.0%</b>

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Inc/ (Dec)	Percent Change
<b><u>2562 - FOOD PREPARATION &amp; DISPENSING</u></b>							
6151 - CLASSIFIED SALARIES	97,950	54,647	52,241	66,863	71,286	4,423	6.6%
6161 - CLASSIFIED SALARIES - PART-TIME	69,443	47,505	35,888	38,362	40,875	2,513	6.6%
6181 - OVERTIME PAY	3,221	1,309	53	1,000	1,000	-	0.0%
6221 - NON-TEACHER RETIREMENT	14,157	8,384	7,479	11,558	12,700	1,142	9.9%
6231 - OASDI/FICA	9,395	5,952	4,984	6,586	7,016	430	6.5%
6232 - MEDICARE	2,195	1,392	1,166	1,540	1,640	101	6.5%
6241 - EMPLOYEE INSURANCE	36,110	19,880	20,873	20,675	23,982	3,307	16.0%
6319 - OTHER PROFESSIONAL SERVICES	15	579	1,008	966	1,000	34	3.5%
6332 - REPAIRS & MAINTENANCE	16,539	6,526	-	33,159	32,546	(613)	-1.8%
6371 - DUES AND MEMBERSHIPS	389	-	-	-	-	-	0.0%
6391 - OTHER PURCHASED SERVICES	20,658	628,685	321,823	375,000	378,000	3,000	0.8%
6411 - SUPPLIES	21,586	1,725	47,206	3,250	-	(3,250)	-100.0%
6471 - FOOD SUPPLIES	295,028	9,438	274,374	251,500	250,000	(1,500)	-0.6%
6411 - SUPPLIES	<u>21,586</u>	<u>1,725</u>	<u>47,206</u>	<u>3,250</u>	<u>-</u>	<u>(3,250)</u>	<u>-100.0%</u>
	<b>608,274</b>	<b>787,747</b>	<b>814,302</b>	<b>813,709</b>	<b>820,046</b>	<b>6,337</b>	<b>0.8%</b>
<b><u>2633 - PUBLIC INFORMATION SERVICES</u></b>							
6151 - CLASSIFIED SALARIES	134,236	143,133	152,371	155,512	107,200	(48,312)	-31.1%
6181 - OVERTIME PAY	385	2,177	2,268	514	-	(514)	-100.0%
6221 - NON-TEACHER RETIREMENT	10,337	11,016	11,916	12,839	8,177	(4,662)	-36.3%
6231 - OASDI/FICA	7,590	8,388	8,954	9,674	6,646	(3,027)	-31.3%
6232 - MEDICARE	1,775	1,962	2,094	2,262	1,554	(708)	-31.3%
6241 - EMPLOYEE INSURANCE	16,739	18,332	19,130	20,722	11,991	(8,731)	-42.1%
6319 - OTHER PROFESSIONAL SERVICES	39,493	4,158	8,614	959	300	(659)	-68.7%
6343 - TRAVEL	25	595	996	140	750	610	435.7%
6361 - COMMUNICATION	199	2,499	-	7,000	4,000	(3,000)	-42.9%
6363 - PRINTING AND BINDING	2,453	3,200	2,129	13,747	13,000	(747)	-5.4%
6371 - DUES AND MEMBERSHIPS	2,256	1,460	1,299	693	350	(343)	-49.5%
6391 - OTHER PURCHASED SERVICES	12,033	10,745	4,511	16,222	24,850	8,628	53.2%
6411 - SUPPLIES	<u>17,946</u>	<u>8,581</u>	<u>13,717</u>	<u>19,439</u>	<u>11,400</u>	<u>(8,039)</u>	<u>-41.4%</u>
	<b>245,467</b>	<b>216,247</b>	<b>228,001</b>	<b>259,722</b>	<b>190,219</b>	<b>(69,504)</b>	<b>-26.8%</b>
<b><u>2639 - WEBSITE DEV</u></b>							
6316 - DATA PROCESSING SERVICES	=	=	=	<u>7,013</u>	<u>7,364</u>	<u>351</u>	5.0%
	-	-	-	<b>7,013</b>	<b>7,364</b>	<b>351</b>	<b>5.0%</b>

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Inc/ (Dec)	Percent Change
<b><u>2641 - STAFF SERVICES</u></b>							
6131 - SUPPLEMENTAL PAY	-	-	1,000	1,000	1,000	-	0.0%
6151 - CLASSIFIED SALARIES	131,680	153,996	166,576	174,075	193,452	19,377	11.1%
6171 - CLASSIFIED SEVERANCE PAY	55	-	504	2,008	-	(2,008)	-100.0%
6181 - OVERTIME PAY	9,618	9,746	4,684	2,184	719	(1,465)	-67.1%
6221 - NON-TEACHER RETIREMENT	11,368	12,990	13,722	14,916	16,681	1,764	11.8%
6231 - OASDI/FICA	8,689	10,078	10,641	10,900	12,101	1,201	11.0%
6232 - MEDICARE	2,032	2,357	2,489	2,549	2,830	281	11.0%
6241 - EMPLOYEE INSURANCE	25,070	26,413	28,097	31,050	35,973	4,923	15.9%
6311 - INSTRUCTIONAL SERVICES	-	-	2,075	1,500	-	(1,500)	-100.0%
6319 - OTHER PROFESSIONAL SERVICES	5,848	9,625	6,867	16,970	5,500	(11,470)	-67.6%
6362 - ADVERTISING	9,286	256	89	1,500	1,500	-	0.0%
6391 - OTHER PURCHASED SERVICES	12,962	17,073	1,180	2,500	3,050	550	22.0%
6411 - SUPPLIES	<u>3,162</u>	<u>6,840</u>	=	<u>2,500</u>	<u>2,500</u>	=	0.0%
	<b>219,770</b>	<b>249,375</b>	<b>237,924</b>	<b>263,651</b>	<b>275,306</b>	<b>11,655</b>	<b>4.4%</b>
<b><u>2642 - STAFF RECRUITING SERVICES</u></b>							
6319 - OTHER PROFESSIONAL SERVICES	-	-	-	-	55	55	0.0%
6411 - SUPPLIES	=	=	<u>568</u>	<u>2,012</u>	<u>400</u>	<u>(1,612)</u>	<u>-80.1%</u>
	-	-	<b>568</b>	<b>2,012</b>	<b>455</b>	<b>(1,557)</b>	<b>-77.4%</b>
<b><u>2644 - NON-INSTRUCTIONAL STAFF TRAINING</u></b>							
6319 - OTHER PROFESSIONAL SERVICES	5,161	3,661	9,091	7,334	9,649	2,315	31.6%
6343 - TRAVEL	<u>1,888</u>	<u>4,624</u>	<u>874</u>	<u>2,195</u>	<u>900</u>	<u>(1,295)</u>	<u>-59.0%</u>
	<b>7,048</b>	<b>8,285</b>	<b>9,965</b>	<b>9,529</b>	<b>10,549</b>	<b>1,020</b>	<b>10.7%</b>

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Inc/ (Dec)	Percent Change
<b><u>2661 - DATA PROCESSING SERVICES</u></b>							
6151 - CLASSIFIED SALARIES	299,731	315,287	308,978	347,670	224,745	(122,925)	-35.4%
6161 - CLASSIFIED SALARIES - PART-TIME	3,428	5,537	7,178	12,356	6,165	(6,191)	-50.1%
6181 - OVERTIME PAY	6,986	3,685	5,096	1,631	1,541	(90)	-5.5%
6221 - NON-TEACHER RETIREMENT	23,899	24,784	24,396	28,047	18,815	(9,232)	-32.9%
6231 - OASDI/FICA	18,655	19,519	19,269	22,418	14,412	(8,005)	-35.7%
6232 - MEDICARE	4,363	4,565	4,507	5,242	3,369	(1,873)	-35.7%
6241 - EMPLOYEE INSURANCE	41,827	42,771	42,059	51,707	35,973	(15,734)	-30.4%
6316 - DATA PROCESSING SERVICES	1,056	-	-	15,141	133,440	118,299	781.3%
6332 - REPAIRS & MAINTENANCE	2,728	3,617	3,277	705	5,000	4,296	609.7%
6343 - TRAVEL	-	87	2,085	2,686	3,000	314	11.7%
6361 - COMMUNICATION	125,468	143,211	126,517	70,200	56,385	(13,815)	-19.7%
6411 - SUPPLIES	-	-	230	400	550	150	37.5%
6412 - TECHNOLOGY RELATED SUPPLIES	35,986	27,872	22,085	10,972	15,410	4,438	40.5%
6543 - TECHNOLOGY EQUIPMENT	<u>30,004</u>	<u>10,333</u>	<u>58,317</u>	<u>48,705</u>	<u>64,120</u>	<u>15,415</u>	31.6%
	<b>594,132</b>	<b>601,268</b>	<b>623,994</b>	<b>617,879</b>	<b>582,925</b>	<b>(34,954)</b>	<b>-5.7%</b>
<b><u>3511 - EARLY CHILDHOOD PROGRAMS</u></b>							
6122 - PART-TIME CERTIFICATED SALARIES	-	16,195	17,087	46,051	24,846	(21,205)	-46.0%
6151 - CLASSIFIED SALARIES	5,886	5,309	5,211	5,493	6,095	603	11.0%
6161 - CLASSIFIED SALARIES - PART-TIME	41,273	17,568	20,370	31,383	24,957	(6,426)	-20.5%
6211 - TEACHER RETIREMENT	1,971	1,646	1,652	4,453	2,403	(2,051)	-46.0%
6221 - NON-TEACHER RETIREMENT	1,909	1,579	1,821	3,313	3,035	(278)	-8.4%
6231 - OASDI/FICA	2,924	2,422	2,646	5,141	3,466	(1,676)	-32.6%
6232 - MEDICARE	684	567	619	1,202	811	(391)	-32.5%
6241 - EMPLOYEE INSURANCE	1,050	972	966	1,034	1,199	165	15.9%
6319 - OTHER PROFESSIONAL SERVICES	175	674	2,534	6,470	6,470	-	0.0%
6411 - SUPPLIES	4,002	2,926	886	1,600	3,075	1,475	92.2%
6543 - TECHNOLOGY EQUIPMENT	=	=	=	<u>5,500</u>	<u>5,600</u>	<u>100</u>	1.8%
	<b>59,874</b>	<b>49,858</b>	<b>53,791</b>	<b>111,640</b>	<b>81,956</b>	<b>(29,684)</b>	<b>-26.6%</b>

	2022	2023	2024	2025	2026	Inc/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Dec)	Change
<b><u>3811 - CUSTODY AND CARE OF CHILDREN SERVICES</u></b>							
6412 - TECHNOLOGY RELATED SUPPLIES	-	-	-	2,574	1,500	(1,074)	-41.7%
	-	-	-	2,574	1,500	(1,074)	-41.7%
3812 - AFTER SCHOOL PROGRAMS							
6131 - SUPPLEMENTAL PAY	8,731	-	-	-	-	-	0.0%
6151 - CLASSIFIED SALARIES	29,817	30,712	32,766	31,635	-	(31,635)	-100.0%
6161 - CLASSIFIED SALARIES - PART-TIME	49,740	45,563	77,696	85,860	106,342	20,482	23.9%
6181 - OVERTIME PAY	-	-	4,534	-	-	-	0.0%
6211 - TEACHER RETIREMENT	1,471	-	215	-	-	-	0.0%
6221 - NON-TEACHER RETIREMENT	2,848	3,283	4,725	4,040	1,597	(2,443)	-60.5%
6231 - OASDI/FICA	4,811	4,596	6,899	11,506	6,593	(4,914)	-42.7%
6232 - MEDICARE	1,250	1,075	1,633	2,690	1,542	(1,148)	-42.7%
6241 - EMPLOYEE INSURANCE	4,298	4,520	8,287	14,121	-	(14,121)	-100.0%
6311 - INSTRUCTIONAL SERVICES	2,354	-	-	-	-	-	0.0%
6319 - OTHER PROFESSIONAL SERVICES	753	579	2,033	3,700	3,350	(350)	-9.5%
6371 - DUES AND MEMBERSHIPS	900	313	625	-	-	-	0.0%
6411 - SUPPLIES	<u>9,552</u>	<u>2,591</u>	<u>8,816</u>	<u>11,800</u>	<u>10,000</u>	<u>(1,800)</u>	-15.3%
	<b>116,525</b>	<b>93,231</b>	<b>148,229</b>	<b>165,353</b>	<b>129,424</b>	<b>(35,929)</b>	<b>-21.7%</b>
<b><u>3911 - OTHER COMMUNITY SERVICES</u></b>							
6319 - OTHER PROFESSIONAL SERVICES	-	-	-	1,000	1,450	450	45.0%
6411 - SUPPLIES	=	=	=	<u>10,750</u>	<u>10,150</u>	<u>(600)</u>	-5.6%
	-	-	-	<b>11,750</b>	<b>11,600</b>	<b>(150)</b>	-1.3%
<b><u>4031 - ARCHITECTURE &amp; ENGINEERING SERVICES</u></b>							
6521 - BUILDINGS	=	=	=	<u>45,000</u>	<u>6,999,757</u>	<u>6,954,757</u>	15455.0%
	-	-	-	<b>45,000</b>	<b>6,999,757</b>	<b>6,954,757</b>	<b>15455.0%</b>
<b><u>4051 - BUILDING CONSTRUCTION &amp; IMPROVEMENT</u></b>							
6521 - BUILDINGS	<u>14,200</u>	<u>9,418,216</u>	<u>6,042,007</u>	<u>616,201</u>	=	<u>(616,201)</u>	-100.0%
	<b>14,200</b>	<b>9,418,216</b>	<b>6,042,007</b>	<b>616,201</b>	-	<b>(616,201)</b>	<b>-100.0%</b>
<b><u>4091 - OTHER FACILITIES SERVICES</u></b>							
6391 - OTHER PURCHASED SERVICES	=	=	=	<u>3,097</u>	=	<u>(3,097)</u>	-100.0%
	-	-	-	<b>3,097</b>	-	<b>(3,097)</b>	<b>-100.0%</b>

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	Inc/ (Dec)	Percent Change
<b><u>5111 - PRINCIPAL - BONDS</u></b>							
6611 - PRINCIPAL - BONDS	<u>1,560,784</u>	<u>3,140,000</u>	<u>5,230,000</u>	<u>3,315,000</u>	<u>3,380,000</u>	<u>65,000</u>	2.0%
	<b>1,560,784</b>	<b>3,140,000</b>	<b>5,230,000</b>	<b>3,315,000</b>	<b>3,380,000</b>	<b>65,000</b>	<b>2.0%</b>
<b><u>5131 - PRINCIPAL - LEASE PURCHASE</u></b>							
6613 - PRINCIPAL - LEASE PURCHASE	=	=	<u>145,000</u>	<u>170,000</u>	=	<u>(170,000)</u>	-100.0%
	-	-	<b>145,000</b>	<b>170,000</b>	-	<b>(170,000)</b>	<b>-100.0%</b>
<b><u>5211 - INTEREST - BONDS</u></b>							
6621 - INTEREST - BONDS	<u>2,638,670</u>	<u>1,699,311</u>	<u>1,618,606</u>	<u>1,275,464</u>	<u>1,326,138</u>	<u>50,674</u>	4.0%
	<b>2,638,670</b>	<b>1,699,311</b>	<b>1,618,606</b>	<b>1,275,464</b>	<b>1,326,138</b>	<b>50,674</b>	<b>4.0%</b>
<b><u>5231 - INTEREST - LEASE PURCHASE</u></b>							
6623 - INTEREST - LEASE PURCHASE	=	=	<u>136,791</u>	<u>113,915</u>	=	<u>(113,915)</u>	-100.0%
	-	-	<b>136,791</b>	<b>113,915</b>	-	<b>(113,915)</b>	<b>-100.0%</b>
<b><u>5311 - FEES - BONDS</u></b>							
6631 - FEES - BONDS	<u>3,377</u>	<u>2,279</u>	<u>3,498</u>	<u>5,000</u>	=	<u>(5,000)</u>	-100.0%
	<b>3,377</b>	<b>2,279</b>	<b>3,498</b>	<b>5,000</b>	-	<b>(5,000)</b>	<b>-100.0%</b>
<b><u>5331 - FEES - LEASE PURCHASE</u></b>							
6633 - FEES - LEASE PURCHASE	=	<u>44,695</u>	=	=	=	=	0.0%
	-	<b>44,695</b>	-	-	-	-	<b>0.0%</b>

# POSITIONS

	2024-25	<b>2025-26</b>	+/-
<b>Administrative Center</b>			
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	0.0	-1.0
Director of Finance & Business Services	0.0	1.0	1.0
Director of Communications	1.0	1.0	0.0
Director of Student Services	1.0	1.0	0.0
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	0.0	-1.0
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	0.0	-1.0
Data Specialist	2.0	0.0	-2.0
SIS Manager	0.0	1.0	1.0
Blended Learning Specialist	0.0	1.0	1.0
Technology Support Specialist	2.0	1.0	-1.0
	<b>23.0</b>	<b>20.0</b>	<b>-3.0</b>

## Operations

	2024-25	2025-26	+/-
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	3.0	2.0	-1.0
Grounds	3.0	2.0	-1.0
Head Custodian	3.0	3.0	0.0
Custodian Supervisor	0.0	1.0	1.0
Custodian	19.5	17.5	-2.0
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	0.8	0.3
Head Cook	2.0	2.0	0.0
Cook's Assistant	1.4	1.4	0.0
	38.4	<b>35.7</b>	-2.7

	2024-25	2025-26	+/-
<b>Early Childhood Center</b>			
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	0.5	-0.5
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	0.0	0.0	0.0
Supplemental Math Teacher	1.0	1.0	0.0
Art Teacher	1.0	1.0	0.0
Music Teacher	1.0	1.0	0.0
PE Teacher	1.8	1.8	0.0
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 Pedagogista	0.5	0.5	0.0
Preschool Aide	6.0	6.0	0.0
PAT Educator	1.4	1.4	0.0
PK Aide/Discover Club Supervisor	1.0	1.0	0.0
Discover Club	2.8	2.8	0.0
	<b>59.5</b>	<b>59.0</b>	<b>-0.5</b>

	2024-25	2025-26	+/-
<b>Elementary School</b>			
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 Worker	0.0	0.5	0.5
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	3.0	3.0	0.0
	49.5	<b>50.0</b>	<b>0.5</b>

	2024-25	2025-26	+/-
<b>Middle School</b>			
Middle School Principal	1.0	1.0	0.0
Assistant Principal	0.0	0.0	0.0
Teaching & Learning Coach	1.0	1.0	0.0
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	0.5	0.5	0.0
Music Teacher	1.0	1.0	0.0
Drama Teacher	0.5	0.5	0.0
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	0.4	0.4	0.0
Instructional Technology Specialist	0.9	0.9	0.0
	<b>23.8</b>	<b>23.8</b>	<b>0.0</b>

	2024-25	2025-26	+/-
<b>High School</b>			
High School Principal	1.0	1.0	0.0
Assistant Principal	1.0	1.0	0.0
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	1.0	1.0	0.0
Music Teacher	1.0	1.0	0.0
Drama Teacher	1.0	1.0	0.0
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	0.4	0.4	0.0
Instructional Technology Specialist	0.1	0.1	0.0
Teacher Assistant	1.0	1.0	0.0
	<b>36.5</b>	<b>36.5</b>	<b>0.0</b>

### **Student Success Center**

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

# DEBT

## GENERAL OBLIGATION BONDS

### Debt Service Requirements

#### General Obligation Bonds

##### Fiscal Year

##### Ending

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	3,380,000	1,326,138	4,706,138
2027	3,450,000	1,189,375	4,639,375
2028	3,200,000	1,049,413	4,249,413
2029	2,565,000	930,413	3,495,413
2030	2,100,000	831,000	2,931,000
2031	2,025,000	747,000	2,772,000
2032	2,100,000	666,000	2,766,000
2033	2,175,000	582,000	2,757,000
2034	2,250,000	516,750	2,766,750
2035	2,325,000	449,250	2,774,250
2036	2,375,000	379,500	2,754,500
2037	2,450,000	308,250	2,758,250
2038	2,525,000	234,750	2,759,750
2039	2,600,000	159,000	2,759,000
2040	2,700,000	81,000	2,781,000
	<b>38,220,000</b>	<b>9,449,838</b>	<b>47,669,838</b>

# DEBT

## LEASE PARTICIPATION CERTIFICATES

### Debt Service Requirements

#### Lease Participation Certificates

<b>Fiscal Year</b>			
<b>Ending</b>			
<b><u>June 30</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Total</u></b>
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
	<b>2,685,000.00</b>	<b>746,130.00</b>	<b>3,431,130.00</b>

# STUDENT ENROLLMENT PROJECTIONS

Historical								Projection				
Grade	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2027-28	2028-29
K	120	132	111	116	110	105	97	97	97	97	97	97
1	113	121	119	106	118	111	102	94	94	94	94	94
	97%	101%	90%	95%	102%	101%	97%	97%	97%	97%	97%	97%
2	123	104	114	122	97	122	109	99	91	91	91	91
	98%	92%	94%	103%	92%	103%	97%	97%	97%	97%	97%	97%
3	126	121	97	110	116	95	120	107	97	89	89	89
	94%	98%	93%	96%	95%	98%	98%	98%	98%	98%	98%	98%
4	112	120	116	91	104	116	99	117	105	95	87	87
	107%	95%	96%	94%	95%	100%	98%	98%	98%	98%	98%	98%
5	124	109	125	106	96	99	115	98	116	104	94	86
	103%	97%	104%	91%	105%	95%	99%	99%	99%	99%	99%	99%
6	109	130	106	115	101	101	102	117	100	118	106	95
	105%	105%	97%	92%	95%	105%	102%	102%	102%	102%	102%	102%
7	110	106	131	108	113	96	96	103	118	101	119	107
	105%	102%	102%	102%	98%	95%	101%	101%	101%	101%	101%	101%
8	99	115	106	132	107	119	101	95	102	117	100	118
	105%	105%	100%	101%	99%	105%	99%	99%	99%	99%	99%	99%
9	96	93	111	101	128	113	113	101	95	102	117	100
	94%	94%	97%	95%	97%	106%	100%	100%	100%	100%	100%	100%
10	84	105	88	108	102	119	111	113	101	95	102	117
	101%	109%	95%	97%	101%	93%	100%	100%	100%	100%	100%	100%
11	89	88	101	89	101	98	116	111	113	101	95	102
	95%	105%	96%	101%	94%	96%	100%	100%	100%	100%	100%	100%
12	70	87	87	101	82	102	99	116	111	113	101	95
	99%	98%	99%	100%	92%	101%	100%	100%	100%	100%	100%	100%

	1,375	1,431	1,412	1,405	1,375	1,396	1,380	1,368	1,340	1,317	1,292	1,278
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Source: DESE Sept. Enrollment

