

2025-2026 Budget
Ritenour School District

St. Louis County, Missouri



Presented to the Board of Education for Approval
June 12, 2025

2420 Woodson Road
Saint Louis, Missouri 63114-5499

www.ritenourschools.org

RITENOUR SCHOOL DISTRICT

Fiscal Year 2026 Budget Document

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Executive Summary



SCHOOL BOARD MEMBERS AND ADMINISTRATORS

Board of Education

Dr. Brad Thomas
President

Jennifer Lohnes
Vice-President

Dr. M. Stacey Albin-Wilson
Director

Penny Degardin
Director

Rob Eaton
Director

Lisa Glover-Jones
Director

Vanessa Henriquez-Pimblott
Director

DeQuinda Woods
Secretary

Dr. Phillip Pusateri
Treasurer

Administration

Dr. Chris Kilbride
Superintendent

Julie Hahn
*Assistant Superintendent,
Data, Intervention & Student Support*

Dr. Mike LaChance
*Assistant Superintendent,
Human Resources*

Dr. Phillip Pusateri
Chief Financial Officer

Dr. Denean Steward
*Assistant Superintendent,
Curriculum & Instruction*

Dr. Bruce Green
*Assistant Superintendent, Secondary
Education*

Dr. Evelyn Gilliam
Director of Professional Learning

Principals

Dr. Bruce Green
Ritenour High School

Dr. Alexander Terrance
Hoech Middle School

Angela Chatman
Ritenour Middle School

Dr. Melisha Mack
Buder Elementary School

Amanda Connelly
Iveland Elementary School

Dr. Meghan McNulty
Kratz Elementary School

Lisa Broadbent
Marion Elementary School

Dr. Melissa Crowley
Marvin Elementary School

Dr. Kelsey Bodie
Wyland Elementary School

Dr. Jennifer Singleton
School for Early Childhood Education



June 12, 2025

The Honorable Board of Education
Ritenour School District
St. Louis County, Missouri

Dear Board Members:

Presented herein is the budget of the Ritenour School District for the 2026 fiscal year. The primary purpose of the budget is to provide information related to the financial resources of the District. The budget is a vehicle that makes a number of assumptions and forecasts. It also communicates the direction and focus of the organization as the District advances to accomplish its mission.

The mission of the Ritenour School District is to ensure learning occurs in a supportive environment that enables every student to think critically, solve problems and develop the knowledge and skills necessary for success in our diverse, global society. The vision is Ritenour School District, in partnership with parents and community, will develop leaders recognized for academic excellence, and produce graduates who will become productive citizens and lead lives of personal integrity and fulfillment. The District's Educational Equity statement is: "Educational equality means that all students receive equal access to the same educational pathways. The School District Board (Board) recognizes that simply leveling the field is not enough and will strive for equity in educational opportunities by providing all students with the unique supports they need to succeed. The Board of Education is committed to the success of every student in each of our schools. Considering the District's mission and goals, the District recognizes that elements including, but not limited to, socio-economic status, class, religion, traumatic experiences, disability, race, ethnicity, sexual orientation, gender and gender identity, can deprive students of educational equity. The District seeks to remove educational barriers for all children through an equitable allocation of resources. Educational equity is achieved when educational policies, practices, interactions and resources are representative of, constructed by, and responsive to all people such that each individual has access to, can participate and make progress in high-quality learning experiences that empower them toward self-determination and reduces disparities in outcomes regardless of individual characteristics and cultural identities."

The Ritenour School District is dedicated to continuous improvement, strategic planning and best practices, as evidenced through the District's Continuous School Improvement Plans (CSIP) presented and regularly updated to the Board of Education.

The format and presentation of the budget document reflect the desire of the District to improve the flow of information to our community and constituents. The budget document translates financial information into more understandable narratives, graphs and supportive documents that reflect the District's financial goals and educational programs. The District makes every effort to provide the resources our students and patrons need and expect.

This budget document is divided into four main sections:

1. Executive Summary – This section contains the budget message from the superintendent and chief financial officer. It is designed to provide a highlight of important information contained in the budget, as well as present a comprehensive financial picture of the school District in narrative, numeric and graphic form.
2. Organizational Section – This section defines the mission, goals and objectives of the District. In addition, key information that pertains to the accounting rules and systems associated with school budgeting is provided.
3. Financial Section – Since budgets are financial planning and decision-making documents, this section contains information to assist the Board of Education with revenue-raising and spending decisions. Financial planning documents place a heavy emphasis on the presentation of financial information. The Financial Section is the heart of the District's budget document as it presents the proposed budget and the current adopted budget with the results of prior years and with forecasts.
4. Informational Section – This section contains information on past and future budgets as well as factors that will influence or have an impact on the proposed budget. The data provided in this section display historical information that can be used to interpret trends or give a different perspective.

The current financial position of the Ritenour School District is the result of the many decisions made by the Board of Education and District administrative staff. Most educational decisions will have a direct financial impact, while others that seem quite innocuous must also be evaluated for unintended consequences.

One must be aware that many decisions are a result of current, or changes in, policy or laws at the state and federal government level. School districts around the state and country must be aware of these ever-increasing policy shifts, as many of their effects can have adverse consequences in how an individual district provides its educational services. This can directly impact financial resources or how services must be delivered or administered.

CRITICAL SUCCESS FACTORS

Identified below are the themes from the Strategic Planning Advisory Discussions.

- ✦ We will have high expectations for all regardless of interest, ability, or socioeconomic status.
- ✦ We will develop verbal and nonverbal awareness of strategies for communicating effectively, considering both expression and comprehension.
- ✦ We will integrate college and career planning and preparation with high expectations for all students.
- ✦ We will develop skilled, appropriate and ethical use of technology with equitable access for all students and facilitated through skilled guidance from staff.
- ✦ All students will become self-directed learners who apply new learning by using critical thinking and practical problem-solving skills in new settings while making relevant connections.
- ✦ All students and teachers will be engaged in learning world languages beginning at an early age in order to adapt to a changing, diverse society.
- ✦ We will maintain a learning environment that nurtures awareness, appreciation, respect, tolerance and sensitivity for cultural diversity.
- ✦ We will create learning environments conducive to ALL learning styles and abilities.
- ✦ We will facilitate parent and community engagement and partnerships that support enhanced communication and foster real-world learning experiences.
- ✦ We will develop leadership and responsibility, including ethical decision-making skills.

BUDGET PROCESS

The budget process is comprised of five phases – planning, preparation, adoption, implementation and evaluation. The budget process begins with guidelines and instructions to each administrator. These administrators are responsible for developing their financial and programmatic plans for the next year. Each administrator obtains various levels of staff involvement. These financial plans are converted to budget requests that are submitted to the Business Office for initial review and compilation. During this planning stage, revenue estimates are prepared, salary schedules are approved and staffing needs are determined. Further review and approval of the budget requests are completed before the budget document is prepared. The Board of Education is informed of any significant changes and has the opportunity to redirect or establish additional budget parameters. The budget document is then refined and ready for the next phases of the process.

Before the budget is presented for adoption, the Board of Education publicizes and holds a public hearing where a presentation is made to the attending public. Discussion, questions and comments by anyone in attendance are welcomed. If needed, the proposed budget is modified in response to pertinent information the public hearing may produce. Next, the budget is presented to the Board of Education for adoption. After the budget is officially adopted, it is implemented and the recurring evaluation procedures begin.

The Board of Education and superintendent make every effort to present a budget that provides a quality education for the students of the Ritenour School District while being financially responsible to the residents of our community. This blend of quality education accompanied by fiscal responsibility gains and maintains the confidence of the community. The District is strongly committed to continuing high quality education, and being responsive to the community and deserving of its trust.

Budget Activities

January						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

1/13/2025	Review prior budget development activities for enhancements
1/31/2025	Develop student enrollment projections and staffing needs
2/10/2025	Develop preliminary budget assumptions and revenue estimates
2/12/2025	Issue budget allocations and instructions
2/26/2025	Department Budget requests due to Business Office
2/26-3/13/25	Review/Modify budget requests
4/10/2025	Submit preliminary budget information to the board
5/8/2025	Review revised budget information with board
6/5/2025	Review proposed budget documents with board
6/12/2025	Hold public hearing and board adoption of the budget

April						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

ANALYSIS OF PROPOSED BUDGET

The budget presented in this document reflects the priority of the budget requests based upon the limited resources of the District. There are many additional resources and programs that might be implemented if additional funds were available. An influx of federal Coronavirus Relief Funds led to additional resources and programs included in recent years' budgets. Those funds were temporary and the new positions and programs added with Coronavirus Relief Funds are not sustainable after the funds ran out in September 2024.

The current climate to provide public education is difficult. Because public education funding comprises a large portion of the state budget, education becomes an easy target for politicians, lobbyists and others who covet those resources for other means. For the most part, people feel connected to education based upon their personal experiences and have difficulties understanding the complexities of the educational process.

These feelings are further fueled by the results of achievement. Ritenour, like many other districts, has not seen the student achievement results it expects. One can easily point to the lack of funding, the changing student demographics and a cultural shift in our society as the reasons. It is our job as educators to confront these issues to ensure the students in our District have the best opportunities to succeed. This budget acts as one way to reproduce the educational programs of the District as a financial representation, and to also present information that both compares and provides historical elements of the District.

Covid-19 Pandemic

The District has received over \$24 million in federal pandemic relief funds. These funds helped cover additional costs, as well as add instructional staff, and staff to support students with social/emotional needs and behavior. Since March, 2020, the District has added 63 positions. Due to the expiration of these funds in September of 2024, the District's Board of Education has approved a plan to reduce positions as vacancies occur through attrition, that is, resignation or retirement. It is the District's goal to not lay off any employees during this process. The financial goal is to reduce by an average of 10 positions per year over the next 5 years, starting with the 2024-2025 fiscal year. In 2024-2025, the District reduced 15 positions, and the District is on track to reduce 13 more positions in 2025-2026, as reflected in this budget document. These positions are carefully reviewed as to the effect on the instructional programs before the decision is made to reduce a position. The District's operating fund balances, projected to be 40% of operating expenses in June 2025, are sufficient to absorb minimal to medium operating deficits during this transition.

Besides the influx of federal pandemic relief funds over the last 4-5 years, the budget for operations of the Ritenour School District can generally be characterized as being consistent. In November, 2017, the district taxpayers voted on Proposition A, a \$.39 operating tax increase. The District voters overwhelmingly passed Proposition A with 64.5% in favor. This generated approximately \$2.1 million in the 2028-2019 year in additional operating revenue, in order to decrease operating deficits, maintain the District's

instructional programs, and try to maintain competitive salaries and benefits. Given the District’s financial position, new initiatives and program modifications can be difficult. However, by continually examining operations for efficiency, ensuring appropriate staffing and spending wisely, several improvements were implemented in the 19-20 year, with additional implementations every year. These high visibility programmatic changes should positively impact student learning. Some of these changes and initiatives are highlighted below:

The District operates an International Welcome Center (IWC) to support middle and high school students who are new to the United States and have Limited English Proficiency (LEP). The students in this program either do not speak any English or are very limited in their English communication skills. Districtwide, the number of LEP students continues to grow, and meeting the needs of these students is a District priority. In order to address this issue, the District sought and acquired additional space for this and other programs.

The schedule below lists the enrollment of these students over the last ten years.

Limited English Proficiency (LEP) Students

	School Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Students	668	692	737	752	832	802	932	986	1,142	1,329
Percent Growth	6%	4%	7%	2%	11%	-4%	16%	6%	16%	16%

In August of 2024, the District purchased the former Holy Trinity Parish and school site at 10901 St. Henry Lane, St. Ann for \$1 million, in the northwest portion of the District footprint. To finance the purchase, the District issued \$6.305M in Certificates of Participation for the costs of the real estate acquisition and renovation of the site, plus the costs of delivery related to the certificates. As a result, the District will pay an average of about \$0.6M per year from the Operating Fund through December of 2039. After purchase, the District Board voted to name the site the Ritenour Center for Educational Excellence (RCEE). Starting in August of 2025, the RCEE will serve as an educational hub for the International Welcome Center, the Center for Gifted Education, and an Annex location for the Ritenour School for Early Childhood Education. The new campus will honor two influential educators in the history of the District, naming the Julia Hahn Center for International and Gifted Learners and the Janine Milam-Haynes Early Childhood Annex. A grand opening celebration is planned for August 2025 to preclude the campus opening for the 2025-2026 school year.

Elementary students identified as gifted and talented had been served in a Gifted Center, which was established at Ritenour Middle School. This program will continue at the Ritenour Center for Educational Excellence starting with the 2025-2026 school year. Monday-Thursday, students are transported to the center to be instructed by a total of three teachers with gifted certification. Students are grouped by grade one day each week (1st & 2nd, 3rd, 4th, 5th). This allows students to interact and learn with other gifted students. This has been determined to be a best practice in gifted education. On Fridays, the teachers go to schools to instruct students who have opted out of the center-based approach. Besides a project-based instructional approach, another advantage of this change was a reduction of three teachers to reduce expenditures.

The District's alternative education programs are housed in a separate building in the District called the Husky Academy. Half of the programs have been run by ACE Learning Centers Inc., but still supervised by the District's Director of Alternative Education. Starting in 2019-2020, the District self-operates all of the programs except the traditional online program that offers an alternate diploma. In 2028-2019, the programs were expanded to serve up to 110 FTE students, increased from 79. The programs consist of the following:

- ❖ Traditional online program for high school students (alternate diploma)
- ❖ New high school program, offering a mix of online and direct instruction
- ❖ "Keeping Pace" high school program (alternative to out-of-school suspension)
- ❖ "Positive Transitions" middle school program (alternative to out-of-school suspension)
- ❖ Social worker and counselor support for all students
- ❖ Missouri Options credit recovery and high school alternative graduation program
- ❖ Special education and English Language Learner supports provided as needed

During the 2017-2018 school year, the District lease-purchased 28 of its own buses and began to operate its student transportation system in-house. The budgeted cost was roughly the same as the anticipated increased cost of continuing to contract this service. The District maintains greater control, more flexibility, and better supervision and training of bus drivers. Drivers are employees of the District, and therefore have greater pride and responsibility in their duties including building relationships with students. This has helped to ensure better service and more appropriate student behavior on the buses. The reliability of its fleet increased, and the department has received the Fleet of Excellence Award due to the high pass rate of bus inspections on the first time through performed by the Missouri State Highway Patrol. The on-time performance of its fleet has continued around 99.5% every year. In April, 2024, the District received an official award letter of a \$9,495,000 grant from the U.S. Environmental Protection Agency (EPA) to purchase 24 electric-vehicle (EV) buses, and installation of 24 charging stations. In the spring of 2025, the District was in the midst of phasing in all the new electric buses and selling back 20 of its diesel buses.

Each year during the budget process, teaching positions are evaluated based upon student enrollment projections and building needs. This year, like most, teachers will be reassigned based upon grade level needs in either their existing building or in other buildings based upon student projections.

Total personnel changes included in the 2025-2026 budget are:

Additions:

- Ritenour Center for Educational Excellence (RCEE) early childhood teachers (2)
- RCEE early childhood paraprofessionals (2)
- RCEE daytime custodian (1)
- RCEE food service staff (3)

Reductions:

- Evening custodian (1)
- Building substitutes (4)
- HMS school counselor (1)
- SEL staff, grant-funded (2); SEL TA (1)
- Instructional coach, grant-funded (1)
- Social worker (1)
- Nurse (1) / nurse floater (1)
- K-8 teachers (5)
- Elementary interventionists (2)
- SECE paraprofessional (1)

With the changes in the positions previously described and other minor changes as shown on pages 234-238, the 2026 budget decreases the total District personnel by an FTE of 13 positions. Contingency funds have once again been set aside for funding additional teachers if student enrollment increases beyond the projected level.

A new lease-purchase agreement was entered into in January, 2020 to pay off old leasehold revenue bonds, and provide funding to renovate and improve the Husky Support Center, located at 9303 Midland Blvd. in Overland. The Husky Support Center was a former church, which houses the District's transportation department and provides wrap-around support and structures focused on improving achievement for every student in every Ritenour classroom. The District also utilizes the building for centralized District storage, freeing up space in all schools. Effective April 15, 2020, it also began to house a community food pantry (Ritenour Co-Care Food Pantry, a separate 501(c)(3) organization, which serves over 900 families every month, and serves only residents of the District). The

pantry pays the District a minimal rent amount. In November, 2024, the Husky Health Center, previously housed at Hoech Middle School since 2019, expanded its services provided by CareSTL Health at its new location inside the Husky Support Center. Previously serving only Ritenour students, the center will now provide medical and behavioral health services to Ritenour families, staff members and District residents, with expanded hours of operation. Other Husky support programs include the Optometry Center, Ritenour Donation Center, Information Technology Department, and Mathnasium.

All projects and equipment purchases in the 2025 budget are funded by operational or bond issue monies.

The District generally follows a seven-year revolving curriculum adoption program per subjects. Curriculum adoptions approved by the Board of Education for 2025-2026 at a cost of approximately \$738,000 are as follows:

- ❖ Performing and Visual Arts
- ❖ World Languages
- ❖ Gifted
- ❖ Social Studies (limited to certain grades)

SUMMARY OF REVENUES & EXPENDITURES

All Governmental Funds

The following schedule presents a comparison of the revenue and expenditure budget for all Governmental Fund Types with the budget for the current year. (Note: Differences in revenues & expenditures between all governmental funds and operating funds are due to the Debt Service and Bond Issue Funds).

	Budget 2024-25	Budget 2025-26	\$ Change	% Change
Revenue Sources:				
Local	\$ 53,622,507	\$ 55,047,583	\$ 1,425,076	2.7%
County	925,000	995,621	70,621	7.6%
State	37,854,903	40,920,808	3,065,905	8.1%
Federal	11,218,132	7,082,000	(4,136,132)	-36.9%
Other	225,000	235,000	10,000	4.4%
	<u>\$ 103,845,542</u>	<u>\$ 104,281,012</u>	<u>\$ 435,470</u>	0.4%
Expenditures:				
Object	Budget 2024-25	Budget 2025-26	\$ Change	% Change
Salaries	\$ 51,468,411	\$ 52,381,624	\$ 913,213	1.8%
Employee Benefits	17,371,536	19,021,438	1,649,902	9.5%
Purchased Services	12,645,862	12,567,362	(78,500)	-0.6%
Supplies	9,668,594	10,159,790	491,196	5.1%
Capital Outlay	7,412,475	877,888	(6,534,587)	-88.2%
Long and Short Term Debt	6,537,677	7,206,486	668,809	10.2%
Contingency	282,645	275,000	(7,645)	-2.7%
	<u>\$ 105,387,200</u>	<u>\$ 102,489,588</u>	<u>\$ (2,897,612)</u>	-2.7%
Excess (deficiency) of Revenues over Expenditures:	\$ (1,541,658)	\$ 1,791,424	\$ 3,333,082	-216%
Beginning Operating Fund Balance:	\$ 45,610,613	\$ 44,068,955	\$ (1,541,658)	-3.4%
Proj. Ending Operating Fund Balance:	\$ 44,068,955	\$ 45,860,379	\$ 1,791,424	4.1%

SUMMARY OF REVENUES & EXPENDITURES

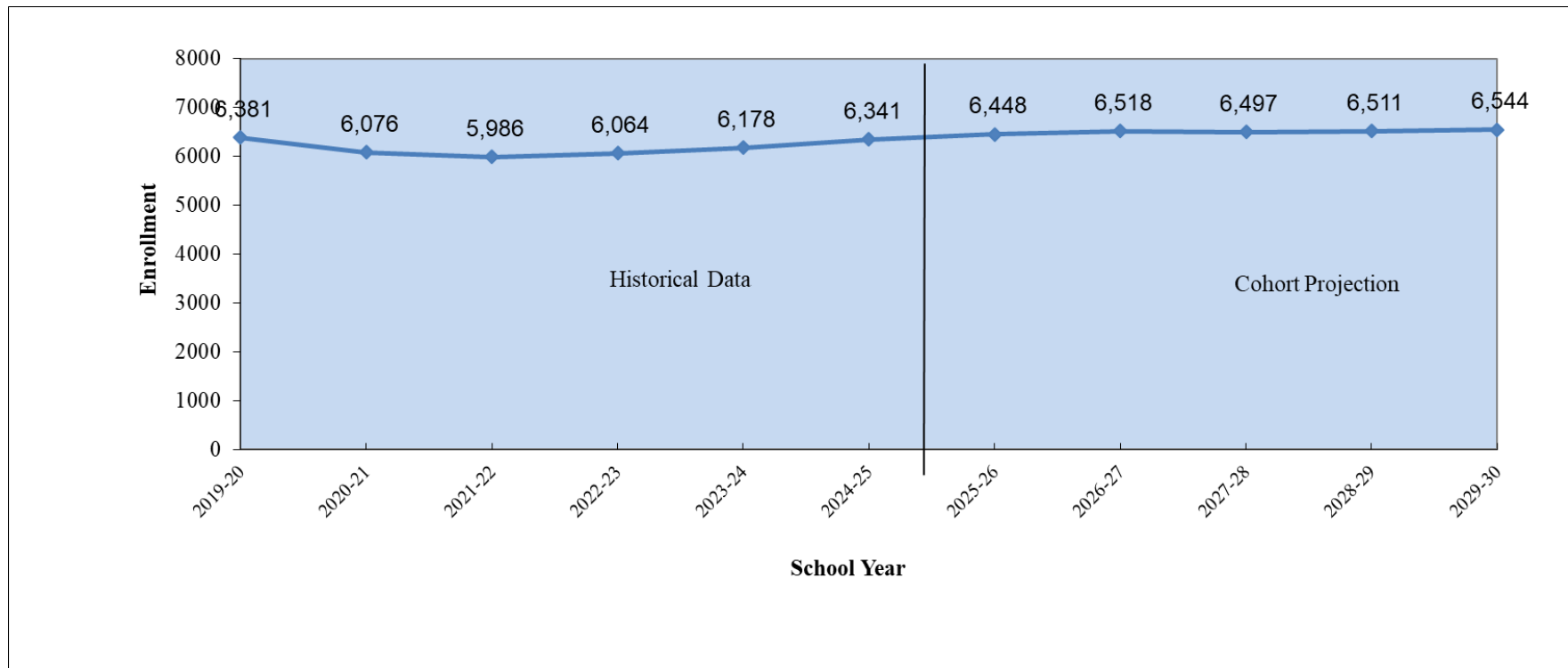
Operating Funds only

	Budget 2024-25	Budget 2025-26	\$ Change	% Change
Revenue Sources:				
Local	\$46,209,486	\$46,829,140	\$ 619,654	1.3%
County	768,567	826,191	57,624	7.5%
State	37,854,903	40,920,808	3,065,905	8.1%
Federal	11,218,132	7,082,000	(4,136,132)	-36.9%
Other	<u>225,000</u>	<u>235,000</u>	<u>10,000</u>	4.4%
	<u>\$96,276,088</u>	<u>\$95,893,139</u>	<u>\$ (382,949)</u>	-0.4%
	Budget 2024-25	Budget 2025-26	\$ Change	% Change
Salaries	\$51,468,411	\$52,381,624	\$ 913,213	1.8%
Employee Benefits	17,371,536	19,021,438	1,649,902	9.5%
Purchased Services	12,645,862	12,567,362	(78,500)	-0.6%
Supplies	9,668,594	10,159,790	491,196	5.1%
Capital Outlay	2,902,002	877,888	(2,024,114)	-69.7%
Long and Short Term Debt	119,977	771,936	651,959	543.4%
Contingency	<u>282,645</u>	<u>275,000</u>	<u>(7,645)</u>	-2.7%
	<u>\$94,459,027</u>	<u>\$96,055,038</u>	<u>\$ 1,596,011</u>	1.7%
Excess (deficiency) of Revenues over Expenditures:	\$ 1,817,061	\$ (161,899)	\$ (1,978,960)	-109%
Beginning Operating Fund Balance:	\$35,943,397	\$37,760,458	\$ 1,817,061	5.1%
Proj. Ending Operating Fund Balance:	\$37,760,458	\$37,598,559	\$ (161,899)	-0.4%

Note: Operating Funds exclude the Debt Service Fund and the bond issue portion of the Capital Projects Fund.

ENROLLMENT PROJECTIONS Using Cohort Survival Method

Projected student enrollment anticipates a relatively stable and growing population over the next several years as shown below. The variance from one year to the next has typically not increased or decreased by more than 150 students. While Census information notes a pandemic-era population decline in the District, enrollment has rebounded, increasing 5.9% in the 2024-25 since the low of the 2021-22 school year. Census data indicates that, among the population of residents in the District, the median age of 35.7 is younger than in the surrounding County (40.2 years). Affordable housing for young families and a welcoming community for newcomers may be correlative indicators for the younger median age, which affirms the Districts steady and rising enrollment projections.



MISSOURI ASSESSMENT PROGRAM (MAP)

Ritenour School District administers the Missouri Assessment Program (MAP) to assess student achievement. The MAP is designed to measure how well students acquire the skills and knowledge described in Missouri Learning Standards (standards). The assessments yield information on academic achievement at the student, class, school, district and state levels. This information is used to diagnose individual student strengths and weaknesses in relation to the instruction of the standards and to gauge the overall quality of education throughout Missouri. These scores are also used to determine the progress and achievement level of students in each district in Missouri and to assist in determining a district's accreditation level.

In 2005-06, the MAP test was revised and expanded to comply with the U.S. Department of Education standards and includes annual grade-level tests in communication arts, mathematics and science. In 2009-10, the MAP was discontinued at the high school level. In its place, high school students now take an End-of-Course (EOC) exam in certain courses. The 2015 MAP tests were the first to assess Missouri students' achievement under new, higher standards in English Language Arts and Math. The tests have been revised multiple times over the last several years, therefore, comparing the results from prior years is not recommended. Also beginning with the spring of 2015, all MAP and EOC assessments were computerized.

The Grade-Level Assessment is a yearly standards-based test that measures specific skills defined for each grade by the state of Missouri. All students in grades 3-8 in Missouri public and charter schools take the Grade-Level Assessment:

- English-language Arts (ELA) is administered in grades 3-8.
- Mathematics is administered in grades 3-8.
- Science is administered in grades 5 and 8.

End-of-Course (EOC) Assessments are taken when a student has received instruction on the Missouri Learning Standards for a course, regardless of grade level. Students in Missouri, including Missouri Options Program students, have four EOC assessments that are required prior to high-school graduation:

- Algebra I
- Biology
- English II
- Government

For students who complete the Algebra I EOC assessment prior to high school, Algebra II is the required high school mathematics assessment for accountability purposes.

MAP-Alternate (MAP-A) Assessment is administered to students with the most significant cognitive disabilities who meet grade level and eligibility criteria that are determined by the student’s Individualized Education Program (IEP) team by using DESE-established eligibility criteria. No student may be tested outside of his or her assigned grade level. The MAP-A must be administered by educators in three content area:

- ELA in grades 3-8 and 11
- Mathematics in grades 3-8 and 11
- Science in grades 5, 8 and 11
- Government in grade 11

2023-2024 MAP/GLA/EOC Scores by Area and Grade Level
(Percent of Proficient and Advanced Students)

Area	English/Language Arts							Mathematics						Science			Social Studies	
Grade	3	4	5	6	7	8	HS2	3	4	5	6	7	8	ALG1	5	8	HS	HS
Ritenour%	40	34	27	20	22	24	80	20	28	17	24	17	16	23	24	13	20	21
State%	42	46	43	38	38	42	51	41	45	39	45	41	31	42	41	36	38	41

Data from "Missouri Comprehensive Data System" section of DESE website (<http://mcds.dese.mo.gov>)

The MAP and EOC assessment scores of Ritenour students have lagged behind state averages. Each year, certain grade levels, testing subjects and demographic subgroups show improvement. But this improvement lacks the consistent overall growth expected, particularly in Math. The Board and the schools have set goals to raise student achievement with the MAP scores being one of the assessment tools.

High school students who seek post-secondary education may also be evaluated by taking the American College Test (ACT). The ACT is a college readiness assessment that contains five curriculum and standards-based assessments: English, Mathematics, Reading, Science and an optional Writing Test. The assessment is used as a college admissions and placement test and measures the skills and knowledge needed for first-year college success.

In 2024, 26.6% of Ritenour graduating students participated in testing offered through the ACT program. The average composite score of all Ritenour students who took the test was 18.2 while the average state score was 19.9. Ritenour’s 2023-2024 graduation rate was 75.5%, while the statewide rate was 90.8%

To increase student achievement, Ritenour teachers and administrators will continue to focus on the following strategies:

- Implementation with fidelity to the comprehensive Competency-Based Education program, with attention to pacing;
- Align instruction to priority standards and maximize instructional time by differentiating to meet every student's academic needs through small-group instruction;
- Develop capacity to deliver instruction through relevant, rigorous, and engaging learning experiences;
- Align structures (policies, procedures, practices) in an effective and efficient system;
- Utilize PLC/Data team processes to assess student learning formatively and respond to their needs through a well-developed Response to Intervention (RtI) program.
- Become trauma-informed to address numerous student needs. Initiatives related to these strategies include maintaining instructional facilitator staff, utilizing all assistant principals to facilitate curriculum alignment, providing professional development in small-group instruction, using culturally relevant pedagogy, and implementation of Assessment for Learning strategies. Coaching and collaboration regarding continuous and effective use of data to inform instruction will be ongoing emphases.

Ritenour is at the forefront in Missouri with the transition to Competency-Based Education (CBE). CBE is a method that allows students to progress as they demonstrate mastery of academic content, regardless of time, place, or pace of learning. Ritenour is one of the original twenty Missouri districts that are now using growth-based assessments with the goal of replacing the Missouri Assessment Program (MAP) as the measure of academic achievement for students. A dashboard of student CBE progress is on the homepage of the Ritenour website showing real-time learning data.

A summer readiness week before the regular term will continue to prepare incoming kindergarten students for the transition in the school structures. Observations have been made that many of the kindergarten students are not prepared for the elementary school structure. This program is for students who have little or no preschool experience. This one-week program is intended to expose students to entry level kindergarten skills and ease the stress associated with transition. The benefit for these students will be to become familiar with the school, interact with classmates and teachers and feel more comfortable leaving their parents for the first time. In addition, the District holds transition activities on the day before school begins. This transition day is for students who are progressing from elementary to middle school or from middle school to high school. These activities will assist the students to be more familiar with the building and staff, before classes begin and all students arrive.

OPERATING EXPENDITURES

A summary schedule of operating expenditures by object (expenditure category) is presented below. Operating expenditures include costs paid from the Incidental Fund, Teachers Fund and the non-bond issue portion of the Capital Projects Fund.

TOTAL OPERATING EXPENDITURES BY OBJECT

Object	Budget 2024-25	Budget 2025-26	\$ Change	% Change
Salaries	\$51,468,411	\$52,381,624	\$ 913,213	1.8%
Employee Benefits	17,371,536	19,021,438	1,649,902	9.5%
Purchased Services	12,645,862	12,567,362	(78,500)	-0.6%
Supplies	9,668,594	10,159,790	491,196	5.1%
Capital Outlay	2,902,002	877,888	(2,024,114)	-69.7%
Long and Short Term Debt	119,977	771,936	651,959	543.4%
Contingency	<u>282,645</u>	<u>275,000</u>	<u>(7,645)</u>	-2.7%

The increase in salaries reflect the actual salaries approved by the Board of Education. The salary increase also reflects the position changes and assumes certain costs for vacant positions.

Overall 2025-2026 salary increases:

- Teacher 4%
- Administrator 4%
- Support staff 4%

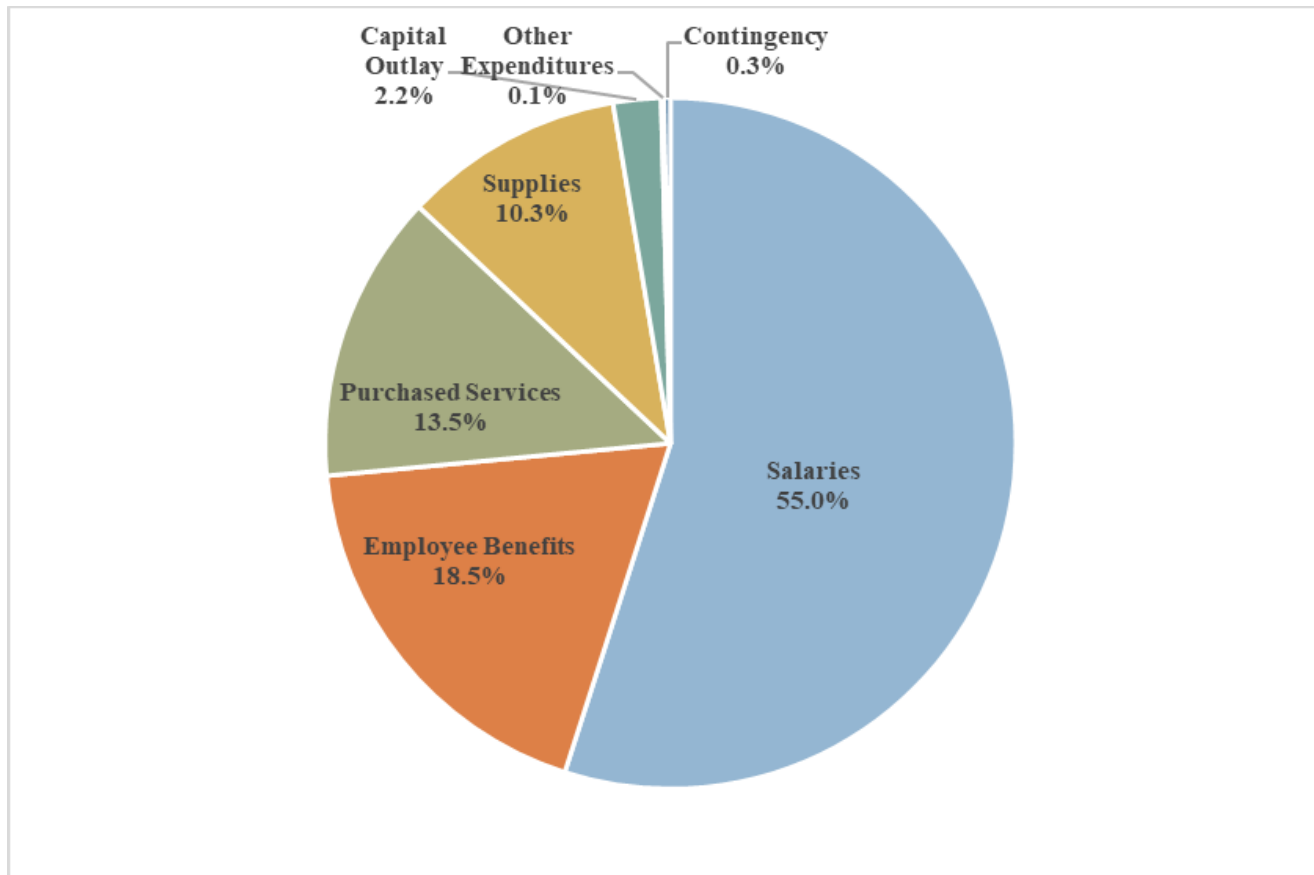
The increase in employee benefits is due to cost increases as described in more detail on pages 25-26, 89-91, and 104. Supplies increased due to a higher cost for textbooks related to curriculum adoptions. The capital outlay decrease is due to a decision to hold off on non-essential capital improvements in anticipation of a possible zero-rate increase bond issue in the coming year or so. The vast majority of contingency monies are set aside for additional teachers if class sizes increase due to unexpected enrollment growth. The contingency is also used for increased salaries for those teachers who obtain advanced degrees or a certain number of hours toward an advanced degree during the school year. Finally, the contingency funds may be used to hire retired administrators during leaves of absence for building principals or assistant principals, or other expenditures at the superintendent's discretion. The contingency amount is consistent at \$275,000 at the beginning of each budget.

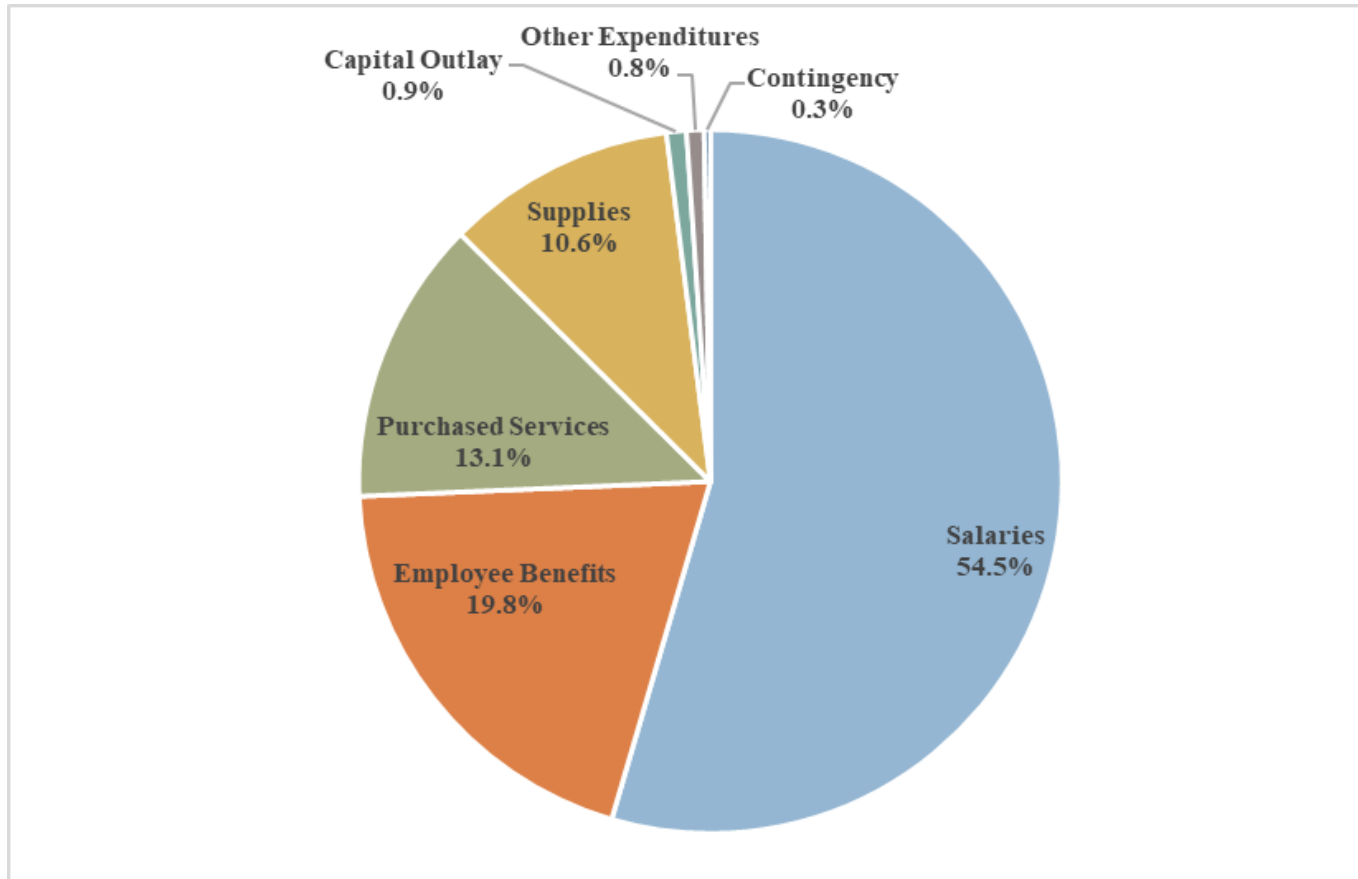
The following graphs provide a comparison of the operating expenditures by object (expenditure category) for the current and proposed budgets in terms of percentage of the total operating budget:

**OPERATING FUND EXPENDITURES
By Object**

(Comparison of Operating Expenditures of Current and Proposed Budgets)

2025

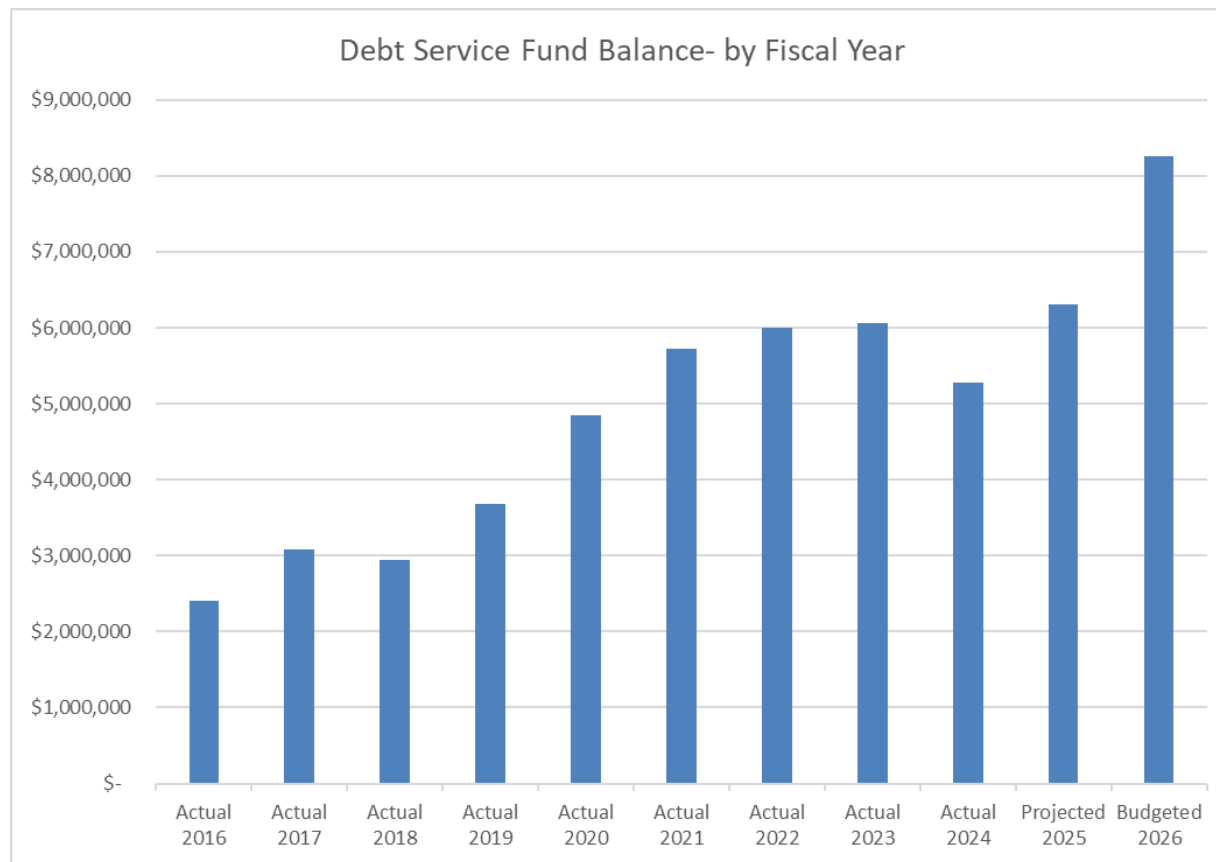


2026

As indicated on this graph, personnel-related costs (salary and benefits) encompass the largest portions of the budget (74.3% for the 2026 fiscal year). Educational services, which tend to be very labor intensive, would be further magnified if the District did not out-source a large portion of its custodial and certain maintenance services (which are classified as purchased services). The spending patterns of the District remain relatively consistent further indicating the effectiveness of financial controls used in managing the expenditure growth of the budget.

DEBT SERVICE

The District’s Debt Service Fund provides for principal and interest payments on outstanding debt. As of July 1, 2025, the District will have a total outstanding principal balance of \$38.835 million. The District took the opportunity to adjust the bond payment schedule and reduce future payments using refunding issues numerous times in the past. Principal and interest payments are budgeted. District voters approved a \$19.5 million bond issue on June 2, 2020. This bond issue has addressed several facility needs such as HVAC upgrades, cafeteria modernizations, lighting & energy efficiency replacements & upgrades, and safety & security upgrades. The District has the capacity for a bond issue for as much as \$40M in April 2026 and is considering options at this time. The chart below shows the recent historical balance of the Debt Service Fund:



MEDICAL INSURANCE

In the past, the District’s medical insurance premiums have grown faster than any other expenditure. In fact, increases in the last two years have doubled nearly every other expenditure category. Ritenour participates in the CSD Insurance Trust (Trust) with 24 other school districts and charter schools in the region to spread risk and increase the bargaining power of the group. Beginning October 2013, the Trust moved from a fully-insured plan to a self-insured plan. In a self-insured plan, the Trust acts as its own insurer instead of purchasing health insurance from an insurance company. The Trust uses the money that it would have paid the insurance company and instead pays the health care claims to providers directly. The Trust contracts with Anthem to provide a medical network and to administer the plan, but it bears the risk and reward of being self-insured. The Trust also purchases stop-loss insurance coverage to limit its risk.

The Trust places each participating district into one of five tiers based upon their three-year average loss ratio in order to allocate the next year’s increase. The loss ratio is the ratio of total claims paid plus expenses divided by the total premiums paid. Ritenour’s three-year average loss ratio has increased over the last few years from 82% to 91%, which is contributing to increased costs. Based upon that ratio and a number of other factors, Ritenour is projected to receive a rate increase of approximately 14.8% beginning October 1, 2025, the beginning of the plan year for the Trust and District. This amount may lower or increase based on the final decision from the Trust Members. Below is the Trust’s latest current year tier structure for rate increases:

MEDICAL INSURANCE TIER INCREASES

	<u>Avg. Loss Ratio</u>	<u># of Districts in Tier</u>	<u>Percent Increase</u>
Tier 1	< 70%	1	2.8%
Tier 2	70-79.99%	0	6.8%
Tier 3	80-89.99%	3	10.8%
Tier 4	90-99.99%	6	14.8%
Tier 5	> 100%	13	18.8%
New Districts		2	10.8%

The District has historically paid for coverage at the \$1,000 corridor level for employee medical insurance. The corridor is basically a delayed deductible after use of a Health Reimbursement Account. The corridor is not related to normal co-pays or wellness visits, but applies to more major medical expenses, such as inpatient hospital stays, and certain diagnostic outpatient procedures. Therefore, the effect on employees is minimal. Below is a graph of the District's historical insurance premium increases on a fiscal year basis:

MEDICAL INSURANCE PREMIUM INCREASES
(rounded to nearest \$100,000)



The increased market wide costs for insurance bring concerns to future fund balances. For the 2025-2026 school year, the District plans to convene an Insurance Committee of classified staff, administration, and teachers, to understand what plan change options can result in cost savings for the District.

Another significant expense in the employee benefits category is the retirement contributions for PSRS (Public School Retirement System) and PEERS (Public Educational Employees Retirement System). Each year actuarial valuations are performed to determine the liabilities and contribution rates needed to adequately fund both plans. The retirement contribution rates have not increased since the 2012 fiscal year. This contribution rate is paid by the employee and matched by the District and is applied to the employee's annual compensation, which includes salary and District-paid medical, dental and vision benefits.

RESOURCES TO SUPPORT OPERATIONS

All instructional and support services included in the 2026 budget are funded by local, county, state or federal sources of revenue.

Any disruption in state or federal funding places extreme pressure on the District's fund balances and local tax revenue. In Missouri, when the state fails to properly fund education, the burden falls on the District's residents to make up the difference by increasing local taxes, spending down fund balances or suffering the loss of educational services. Given these continuing financial uncertainties, the District continues to take a conservative approach to revenue forecasts and funding educational programming requests, insisting that these requests ensure prudent and focused use of funds to provide the highest quality education possible within our financial constraints. Annual spending below budgeted expenditures, also called "budget recapture", serves as a tool to offset budgeted deficits.

Despite these fiscal constraints, the District and its students were awarded and recognized this past year for numerous achievements as indicated below:

- Ritenour School for Early Childhood Education Named Missouri's 2024 Early Childhood Program of the Year
- Ritenour High School Senior Youngest Student to Earn Honors Scholar
- Marion Elementary Teacher Honored with Emerson Award
- Ritenour High School Marching Band Earns Top Honors
- Ritenour High School Army JROTC Continues to Grow
- Ritenour High School Senior Earns Miss Mark Twain Teen Honors
- Ritenour High School Senior Receives Leadership Award
- Ritenour High School Students Selected for All-District and All-Suburban Honors
- Ritenour High School Senior Named QuestBridge Match Scholar
- Ritenour Students Earn Top Music Honors
- Ritenour Wrestlers Make History at State Championship
- Six Ritenour High School Seniors Selected for Early Decision Acceptance
- Ritenour High School Sophomores Chosen for Missouri Scholars Academy
- Iveland Elementary Special School District Teacher Earns Starfish Award
- Ritenour High School Student Journalists Bring Home State Honors
- Ritenour High School Junior Earns Second Place in State at HOSA Conference
- Ritenour High School Leadership Students Earn Missouri Gold Award

Local Revenue (\$55 million)

The primary sources of local revenue are taxes upon real and personal property within the District, excluding railroad and utility property taxes, and receipts from the Proposition C state sales tax. The 2025 budget year is not a year of county-wide reassessment, and therefore, normally assessed valuations should be relatively flat. Personal property values are not updated until later in the year.

Other adjustments to the District’s assessed value will be additions from new construction and purchases of new personal property, and decreases from other appeals to the St. Louis County Board of Equalization or the Missouri State Tax Commission. 2025-2026 new commercial construction includes expansions of the St. Louis Airport Hilton and Enterprise Rent-a-Car at sites near St. Louis’ Lambert airport.

Tax revenue growth is always limited to the lower of the actual growth in assessment, the consumer price index (CPI), or 5%. State statutes related to the calculation of property taxes allow political subdivisions to roll up their tax rates so they are not harmed by decreases in assessed valuation. A political subdivision can only roll-up to the maximum authorized levy. Ritenour is not at the maximum authorized tax rate for residential or commercial real estate. Passage of Proposition A in November 2017 increased the operating levy by 39 cents. Since the value of new construction and improvements is based upon that tax year’s activity, the variation can be dramatic from year to year as indicated below:

New Construction & Improvements

FISCAL YEAR	REAL ESTATE		TOTAL VALUATION
	Residential	Commercial	
2014-15 *	\$ 109,700	\$ 1,523,800	\$ 1,633,500
2015-16 *	\$ 3,300	\$ 904,000	\$ 907,300
2016-17 *	\$ 9,000	\$ 512,000	\$ 521,000
2017-18 *	\$ 16,500	\$ 1,033,000	\$ 1,049,500
2018-19 *	\$ 233,700	\$ 267,200	\$ 500,900
2019-20 *	\$ 294,000	\$ 145,600	\$ 439,600
2020-21 *	\$ 213,100	\$ 698,900	\$ 912,000
2021-22 *	\$ 369,000	\$ 249,600	\$ 618,600
2022-23 *	\$ 392,800	\$ 3,658,320	\$ 4,051,120
2023-24 *	\$ 281,400	\$ 144,000	\$ 425,400
2024-25 *	\$ 420,000	\$ -	\$ 420,000
2025-26 #	\$ 457,200	\$ 1,929,600	\$ 2,386,800

* actual # estimated

Note: 22-23 commercial new construction increased due to a parcel being reclassified from tax abatement on to the tax rolls

Under the provisions of an initiative petition adopted by the voters of Missouri on Nov. 2, 1982, commonly known as “Proposition C,” revenues generated by a 1% state sales tax are credited to a special trust fund for school districts and are deemed to be “local” revenue for school district accounting purposes. These revenues are distributed to each school district within the State on a weighted average daily attendance basis. The state legislature has appropriated \$1,495 per weighted ADA for fiscal year 2026, with an appropriation denominator that combines a portion of weighted membership with weighted average daily attendance. The District budget reflects the DESE estimate at a less-than-full appropriation amount, to account for a possible lull in economic activity.

County Revenue (\$1 million)

For school taxation purposes, all state assessed railroad and utility property within a county is taxed uniformly at a rate determined by averaging the tax rates of all school districts in the county. No determination is made of the assessed value of the railroad and utility property physically located within the boundaries of each school district. Such tax collections for each county are distributed to the school districts within that county according to a formula based on total student enrollments in each district and on the taxes levied by each district. County revenue also includes certain fines and forfeitures collected from violations within the boundaries of the county and distributed to each school district based upon the September Membership count.

State Revenue (\$40.9 million)

The District’s primary source of state revenue is generated under a foundation formula enacted under Sections 163.011 through 163.071, Revised Statutes of Missouri, as amended. The formula provides state aid to school districts dependent upon a student need perspective. Each district’s student attendance will be recalculated in a weighted average daily attendance method, taking into account students with special education needs, those having limited English proficiency and those qualifying for free and reduced-price lunch. School districts in St. Louis County do not receive weighting for students with special education needs, as these students are served by the Special School District of St. Louis County (SSD). This weighted ADA is then multiplied by the State Adequacy Target (SAT), which the state has determined to be the amount successful schools in the state spend on a per student basis. The Dollar Value Modifier (DVM) is then multiplied to adjust this figure. The DVM is used to adjust for regional differences in the cost of education within the state. This total entitlement is then reduced by a district’s local effort calculation. Local effort is defined as the amount of property taxes that a \$3.43 levy would produce based upon the 2004 assessed valuation plus actual taxes received from other state and local sources.

In May 2016, the Missouri General Assembly voted to override Governor Nixon’s veto of Senate Bill 586. This legislation restored the five percent cap on the growth of the State Adequacy Target that was removed by the General Assembly in 2009. Based upon the language of the bill, the calculated SAT was reduced from \$6,580 to \$6,241. The current SAT for the 2025 fiscal year is \$6,760. For the 2026 fiscal year, The SAT increases to \$7,145. The Missouri General Assembly appropriated enough for full funding of the foundation formula, with an SAT of \$7,145, pending the governor’s approving the budget by July 1, 2025. Funding for this formula is dependent upon sufficient revenues collected by the state and the governor’s approval. Based on this, the District budget reflects less than the full appropriation amount. The Weighted Average Daily Attendance (WADA) will also include the number of preschool

children who qualify for free/reduced-price meals for which no tuition is charged. The District's preschool is now free for parents, as the district started claiming preschool student attendance in 2022-2023. Missouri's basic funding formula is based on the highest of three years of attendance. The projected WADA uses the projected ADA from 2025-2026 including pre-K for the calculation.

Missouri also provides a reimbursement incentive for public school districts to transport students who live more than one mile from the school they attend. This program is designed to provide schools with 75% reimbursement of allowable costs. The reimbursement percentage may vary due to an efficiency adjustment applied to each school district's program. Appropriations have increased in recent years, and was fully-funded in 2022-2023, 2023-2024, and 2024-2025 fiscal years. The legislature has appropriated enough money needed to fully fund this formula in 2025-2026, but an important funding clause was removed to guarantee full-funding of the transportation formula. There is some doubt that the state can fund all of its appropriations, and the District expects modest cuts in this funding. To continue to budget conservatively, the District has budgeted \$1.34M vs. the full-funding amount of approximately \$1.6 million.

Federal Revenue (\$7.1 million)

The District receives certain grants and other revenue from the federal government, which are usually required to be used for the specific purposes of the grant or funding program. These include, Title I – Improving Academic Achievement of the Disadvantaged, Title II A – Teacher and Principal Training and Recruiting, Title III – Language Instruction for Limited English Proficient and Immigrant Students and the Carl D. Perkins Career and Technical Education Improvement Act. The District also receives a significant portion of its federal funds from the School Lunch and Breakfast Programs that subsidize meal costs for students of low-income families.

The actual amount of federal revenue Ritenour may be allocated will vary year to year based upon federal program funding and District census and poverty data. It should also be noted that a portion of unspent funding from the current year may be carried forward to the next fiscal year. The budget reflects projected amounts of funding based on the best information we have at the time the budget is created and approved. Revenue from the National School Lunch and National School Breakfast programs also are a significant source of federal revenue.

The large fluctuations in federal revenue for recent years are due to Covid relief funds, specifically ESSER III revenue, which ended in September 2024.

Other Revenue (\$.2 million)

The transportation costs of students who are homeless as defined by the federal McKinney-Vento Act are split between the sending and receiving school district. Those reimbursements and costs will vary each year as students are identified and served.

Tuition from other districts is received for students attending Ritenour, but whose domicile district is different. Various other small grants and revenues are received throughout the year.

A comparison of revenue sources to support operations for the current and proposed budget is presented below:

TOTAL OPERATING REVENUE BY SOURCE

	Budget 2024-25	Budget 2025-26	\$ Change	% Change
Revenue Sources:				
Local	\$46,209,486	\$46,829,140	\$ 619,654	1.3%
County	768,567	826,191	57,624	7.5%
State	37,854,903	40,920,808	3,065,905	8.1%
Federal	11,218,132	7,082,000	(4,136,132)	-36.9%
Other	<u>225,000</u>	<u>235,000</u>	<u>10,000</u>	4.4%
	<u>\$96,276,088</u>	<u>\$95,893,139</u>	<u>\$ (382,949)</u>	-0.4%

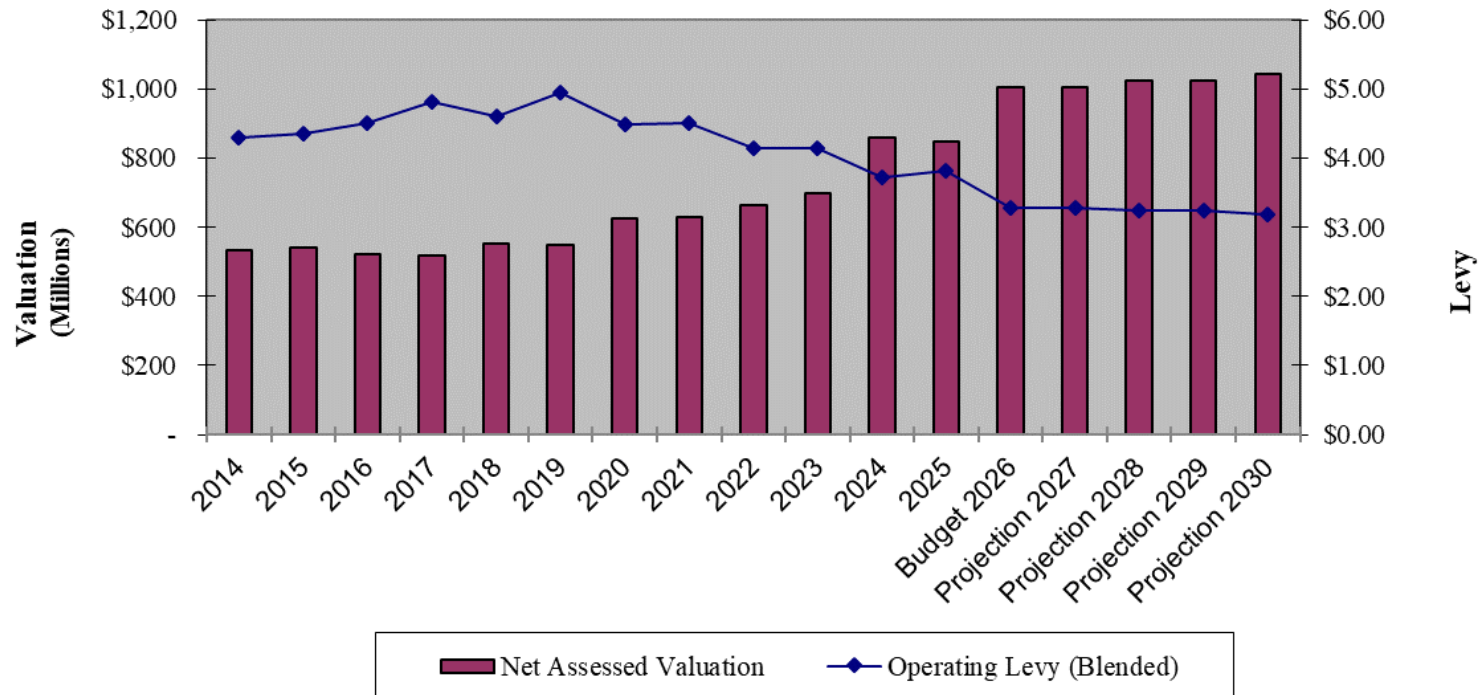
The Ritenour School District is fortunate to have strong community support that resulted in the November 2017 passage of a \$.39 operating tax increase. An 18¢ tax levy transfer was also approved in April 2005 from the debt service levy to the operating levy. In November 1998, approval of the Proposition C Rollback waiver was passed, the equivalent of a 46¢ tax increase.

State legislation requires the District to set multiple tax rates based upon the type of property and its classification. The District is required to set separate rates for personal property, residential real estate and commercial real estate. A combined or blended rate is used for state-wide assessments. The intent of this change is to be revenue neutral to the school district while more equitably assessing taxpayers.

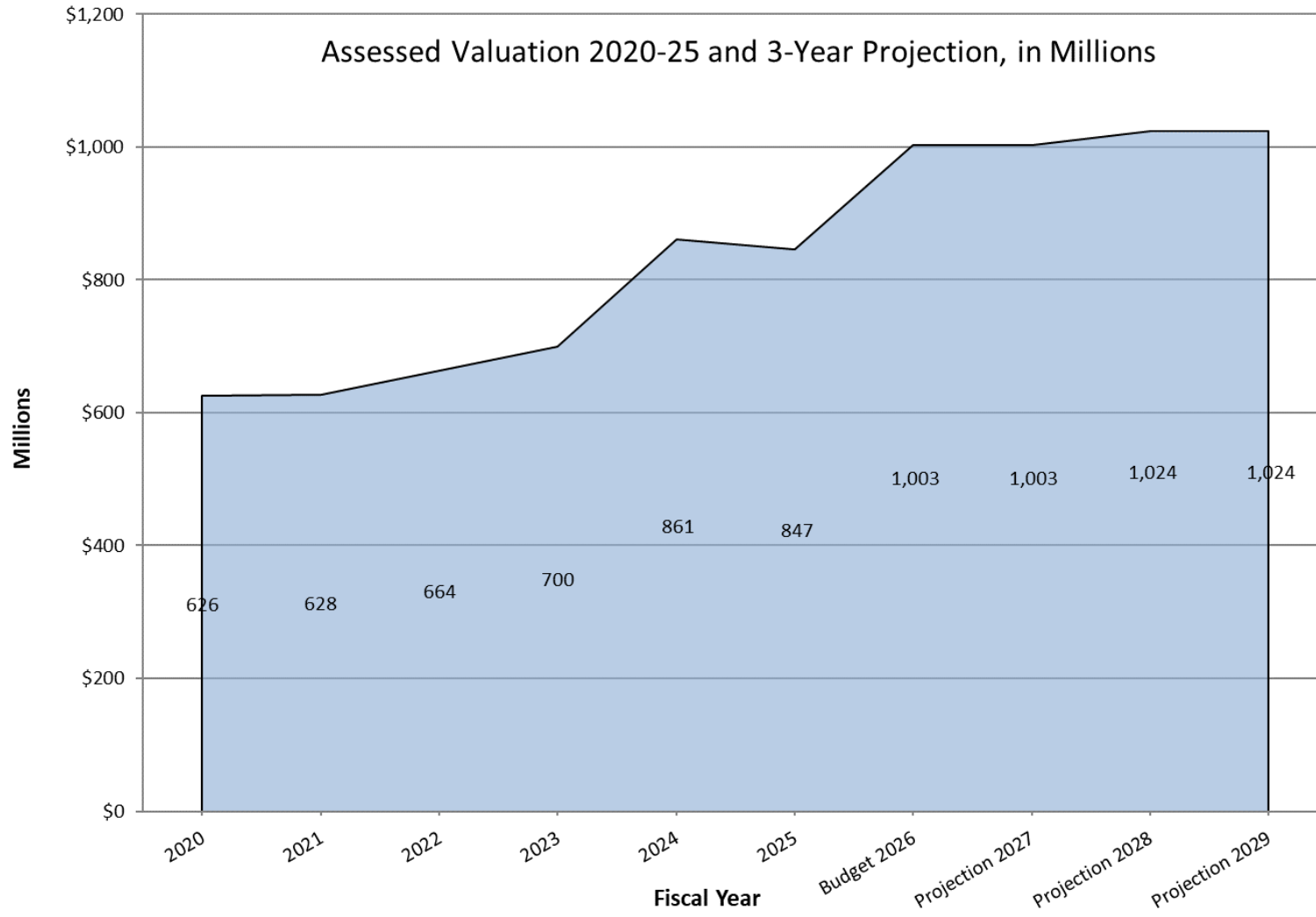
The District receives a category of tax revenue listed as prior year taxes. These are taxes from taxpayers who paid them after the December 31 due date, and subsequently which the District received those funds after June 30.

The graph below depicts the District’s net assessed valuation over a number of years, and its combined operating and debt service tax levy. Ritenour’s relatively low assessed valuation when compared to other districts make it comparatively more difficult for the District to meet the greater local demand. The increases in assessed value due to the 2017 reassessment cycle, and since then has provided optimism for an increasing trend. However, the housing and commercial market can fluctuate from year to year. As explained by the St. Louis County Assessor, there is approximately a 2-year lag between actual home sale prices and reflected assessed values, along with overall economic growth and commercial real estate values.

NET ASSESSED VALUATION & OPERATING LEVY



ASSESSED VALUATION



FUND BALANCE ANALYSIS

Financial statements for the District involve the General Fund, Special Revenue Fund, Debt Service Fund and the Capital Projects Fund. The balance in the Debt Service Fund is more predictable than any of the other funds because its expenditures consist mainly of scheduled principal and interest payments. These payment schedules are known in advance for the life of the bonds. The state auditor's office monitors the balance in the Debt Service Fund within the calculation of the debt service levy to ensure the District is levying an appropriate amount to cover its obligations and also to ensure the levy does not exceed the maximum levy allowed. The balance of this fund is legally restricted to these debt service payments and should not be considered when analyzing the District's funds available for operations.

The Capital Projects Fund is also restricted in terms of its usage and sources of revenue. Capital Projects money can be used for the construction of or addition to a building, remodeling of buildings, furnishings for a building, the purchase of real estate and other capital equipment. Capital equipment are items that would normally be repaired instead of replaced, have a useful life of more than a year and cost \$1,000 or more. The District funds these expenditures through bond issue initiatives, transfers from the General Fund, placement of a tax levy in the Capital Projects Fund or other discretionary revenue allocations. In either manner of funding, expenditures need to be projected to determine whether the budgeted amount is within funding limitations. Currently, the remaining Prop S bond issue proceeds are reported in the Capital Projects Fund on the Annual Secretary of the Board Report to the Missouri Department of Elementary and Secondary Education, and the audited financial statements. When there are no bond issue funds, the Capital Projects fund balance is kept at zero, with General Fund transfers needed to fund future expenditures.

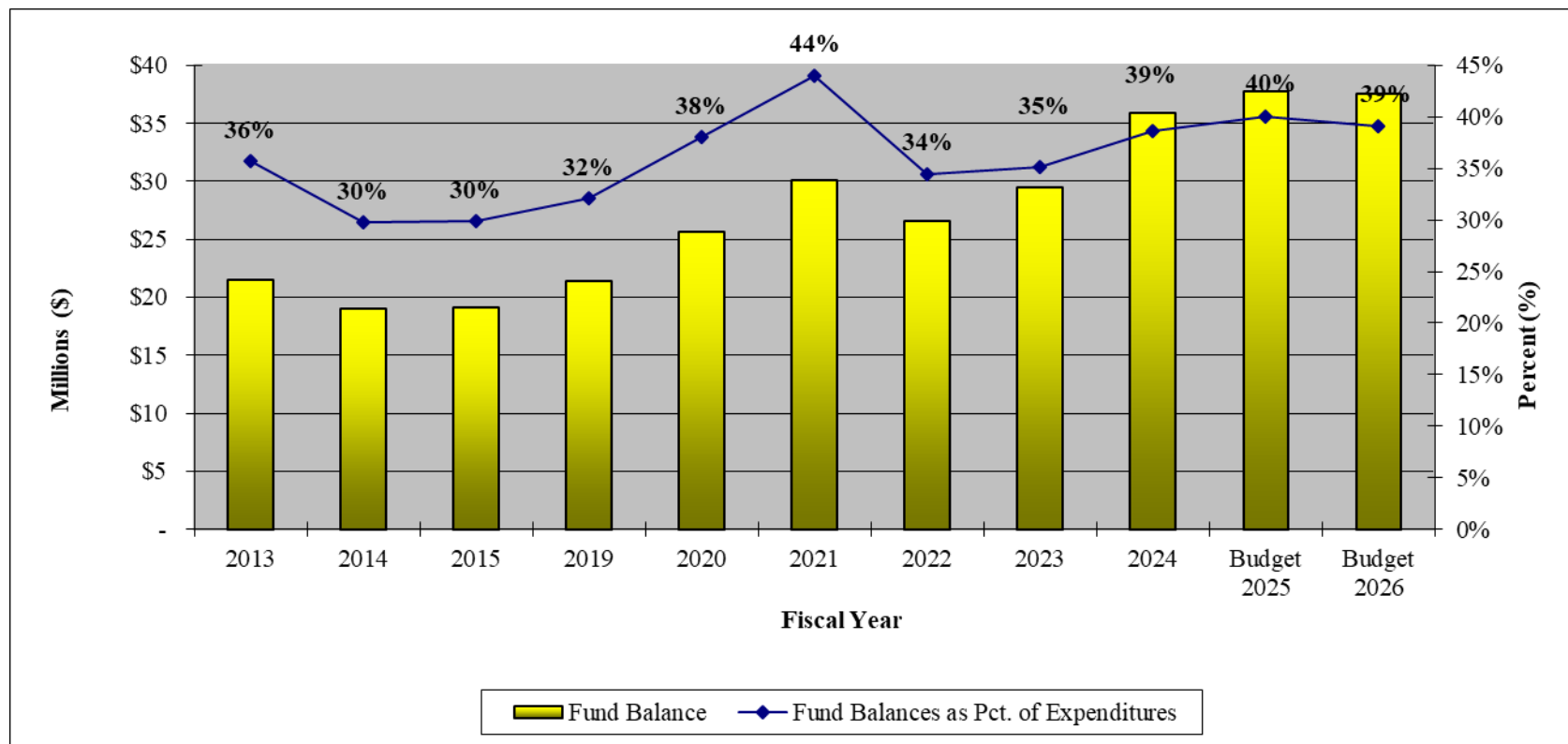
The Special Revenue Fund, also known as the Teachers Fund, is restricted to expenditures for the payment of salaries and fringe benefits of certificated employees, and tuition payments to other school districts. The District does not assign a levy to the Special Revenue Fund, but allocates most state and federal revenue to the fund and utilizes a transfer provision that allows the necessary amount to be removed from the General Fund to support the expenditures in this fund. The amount of the transfer cannot exceed the amount needed to cover the qualified expenditures and therefore the Special Revenue Fund carries a zero fund balance.

The specific limitations and provisions governing the funds above mean that General Fund balances are of the greatest concern. This fund balance is the primary indicator of financial viability and stability of the District. The current budget projects an operating deficit of \$160,000 to a fund balance of \$37.6 million. The actual surplus will likely be higher due to increased recapture of budgeted expenditures as a result of conservative budgeting and spending. The District is on track to end the 2024-2025 year with an operating fund balance at about 40% of operating expenditures, but it is projected to decrease in future years after ESSER revenue subsidies, pending the state legislature and governor's decisions on funding the increased State Adequacy Target. The Board of Education and District management are aware that balances can only be used to assist in offsetting any District revenue shortfalls on a short-term basis, as balances can only be spent once. The District is hopeful state funding and local tax revenue continue to increase, as a result of a recovering economy and increasing property values. In addition, the District's Board of Education has approved a plan to reduce an

average of 10 positions per year through attrition (resignation or retirement) over a five-year period (FY25 to FY29) to reduce operating expenditures. For the 2024-2025 budget, 16 vacant positions were not filled in the first year of the plan. For the 2025-2026 budget, a net of 13 positions are being reduced. The District will continue to review all vacant positions as to the effect of instruction and student achievement as it moves forward. In addition, the District will continue to review all expenditures for ways to reduce them without affecting its instructional programs.

The following graph presents the historical and budgeted operating fund balances and the percent of that year’s fund balance as a percent of the year’s operating expenditures. Typically, actual expenditures are less than budgeted expenditures.

OPERATING FUND BALANCES



Note: Operating Funds exclude the Debt Service Fund and the bond issue portion of the Capital Projects Fund.

Operating revenues have continued to hold steady and even increase for the past several years. Fund balances have increased as actual spending has consistently ended below budget. The forecasts below assume minimal increases to state funding through fiscal year 2029, decreasing federal revenue due to possible changes in national policy, while at the same time continued increased costs for salaries, benefits, purchased services, and Certificates of Participation payments made through the Operating Fund as Other Expenses. Continuing the planned staff reductions will be necessary to mitigate against future deficits. Additionally, projected deficits will likely be offset due to annual recapture of budgeted expenditures as a result of spending under the budgeted amounts.

OPERATING FUND BALANCES – HISTORICAL, BUDGET AND FORECASTS

	Actual			Budget		Forecast		
	2022	2023	2024	2025	2026	2027	2028	2029
Beginning Fund Balance:	\$ 30,109,132	\$ 26,627,571	\$ 29,441,540	\$ 35,943,397	\$ 37,760,458	\$ 37,598,559	\$ 36,651,529	\$ 35,269,979
Plus: Revenues								
Local Sources	\$ 38,510,639	\$ 41,375,780	\$ 45,391,761	\$ 46,209,486	\$ 46,829,140	\$ 47,534,000	\$ 48,675,000	\$ 49,453,000
County Sources	\$ 941,267	\$ 1,011,923	\$ 916,984	\$ 768,567	\$ 826,191	\$ 834,750	\$ 843,500	\$ 852,265
State Sources	\$ 28,050,601	\$ 29,401,723	\$ 31,654,402	\$ 37,854,903	\$ 40,920,808	\$ 41,862,000	\$ 42,657,000	\$ 43,425,000
Federal Sources	\$ 5,400,107	\$ 14,639,889	\$ 21,323,797	\$ 11,218,132	\$ 7,082,000	\$ 6,940,000	\$ 6,802,000	\$ 6,666,000
Other Sources	\$ 162,220	\$ 216,462	\$ 154,147	\$ 225,000	\$ 235,000	\$ 245,000	\$ 255,000	\$ 255,000
Total Revenues	\$ 73,064,834	\$ 86,645,776	\$ 99,441,091	\$ 96,276,088	\$ 95,893,139	\$ 97,415,750	\$ 99,232,500	\$ 100,651,265
Less: Expenditures								
Salaries	\$ 44,200,914	\$ 47,953,905	\$ 50,000,632	\$ 51,468,411	\$ 52,381,624	\$ 53,628,611	\$ 54,868,186	\$ 56,137,057
Fringe Benefits	\$ 14,648,607	\$ 15,479,922	\$ 16,395,460	\$ 17,371,536	\$ 19,021,438	\$ 19,582,662	\$ 20,041,750	\$ 20,506,089
Purchased Services	\$ 9,436,938	\$ 12,737,940	\$ 11,493,028	\$ 12,645,862	\$ 12,567,362	\$ 12,819,104	\$ 13,075,101	\$ 13,336,218
Supplies	\$ 7,293,442	\$ 7,211,852	\$ 7,540,390	\$ 9,668,594	\$ 10,159,790	\$ 10,036,299	\$ 10,330,285	\$ 10,614,891
Capital outlay	\$ 422,662	\$ 132,157	\$ 7,193,647	\$ 2,902,002	\$ 877,888	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
Other Expenses	\$ 543,834	\$ 316,030	\$ 316,077	\$ 119,977	\$ 771,936	\$ 771,104	\$ 773,727	\$ 770,307
Contingency	\$ -	\$ -	\$ -	\$ 282,645	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
Total Expenditures	\$ 76,546,396	\$ 83,831,807	\$ 92,939,234	\$ 94,459,027	\$ 96,055,038	\$ 98,362,780	\$ 100,614,050	\$ 102,889,561
Surplus/(Deficit)	\$ (3,481,562)	\$ 2,813,969	\$ 6,501,857	\$ 1,817,061	\$ (161,899)	\$ (947,030)	\$ (1,381,550)	\$ (2,238,296)
Ending Fund Balance*:	\$ 26,627,571	\$ 29,441,540	\$ 35,943,397	\$ 37,760,458	\$ 37,598,559	\$ 36,651,529	\$ 35,269,979	\$ 33,031,683

*Includes non-Bond Issue Capital Project Funds

On April 13, 2016 the Ritenour School District hosted a strategic planning session with community members and staff members regarding the District's current finances and future priorities. A total of 77 people completed a feedback form that was provided during the session. Each attendee was asked to prioritize the following six options by ranking them from 1-6, with 1 being the highest ranking:

- Small class sizes
- Bus transportation for students who live one mile or more from school
- Updated instructional technology
- Competitive salary and benefits to recruit and retain quality employees
- Updated and well-maintained facilities and instructional spaces
- Maintaining District financial balances to ensure efficient and effective operation of the District

Instructional technology and maintaining financial balances received the top rankings, with small class sizes and competitive salaries and benefits not far behind. Bus transportation was by far the lowest rated – 48 people gave it a “6” ranking.

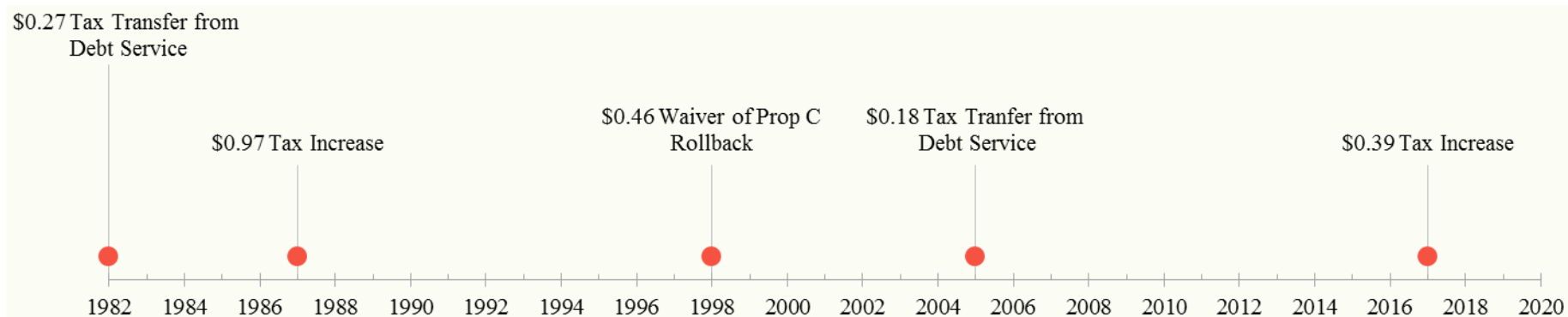
The rankings below indicate those who gave at “1” or “2” ranking:

1. Updated instructional technology (32) & District financial balances (32)
2. Small class size (30)
3. Competitive salaries and benefits (29)
4. Updated Facilities (24)
5. Bus transportation (6)

The feedback from this event and subsequent events will be used to form budget planning strategies for future discussions with District staff and the Board of Education.

As the timeline below shows, Ritenour does not submit an operating tax increase to voters on a consistent basis. The recent increases made to the operating tax levy were to ensure the District did not lose tax revenue due to the property reassessment process.

TIMELINE OF PAST OPERATING TAX LEVY ELECTIONS



Opinions vary and circumstances alter the level of balances a district should maintain to be financially stable. Given certain premises, a fund balance equal to some arbitrary percentage of annual expenditures may be appropriate. However, fund balances will fluctuate according to the individual school district's primary sources of income and throughout the year depending upon the timing of receipts. Local taxes are the major source of revenue for Ritenour, and are primarily received in January. Therefore, at a minimum, the District should carry balances sufficient to allow expenditures to be paid between the end of a fiscal year on June 30 until these taxes are received. For the current year, this amounted to approximately \$10.5 million or 14.3% of budgeted operating expenditures.

Expenditures can be controlled, but the District does not control the amount the Legislature appropriates for school funding and the timing of tax receipts. In addition, state law directs the calculation of the tax levy. Only districts that have the foresight and discipline to plan strategically to accommodate these funding fluctuations can succeed in sustaining their programs and service delivery to students without disruption. The District has historically budgeted in a conservative manner to protect its instructional programs. Continuing in that manner, a minimum fund balance of at least 15% is recommended, which would be approximately \$10.5 million based on the total budgeted operating expenditures.

A heightened need does exist to analyze our educational and support programs to protect our operating balances as operating deficits, if realized and left unchecked, can quickly erode these balances. While our operating fund balance for 2024-2025 is projected to be over \$37 million, the current situation with increased costs and uncertain revenue will make these fund balances invaluable. These funds will protect our instructional programs during this unprecedented time.

The Ritenour School District continues to be in a stable financial position with adequate fund balances to offset the projected deficits. Ritenour School District's financial condition continues to be a reason for vigilant monitoring. The Board of Education will face a number of challenges in the near future, including financial decisions. It is a credit to the Board of Education, the entire Ritenour staff, and a supportive community that the students of this District have the benefits of a solid educational experience as well as many opportunities offered by its programs and initiatives.



Dr. Chris Kilbride
Superintendent



Dr. Phil Pusateri
Chief Financial Officer




This Meritorious Budget Award is presented to:

RITENOUR SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2024-2025.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.




Ryan S. Stechschulte
President


James M. Rowan, CAE, SFO
CEO/Executive Director

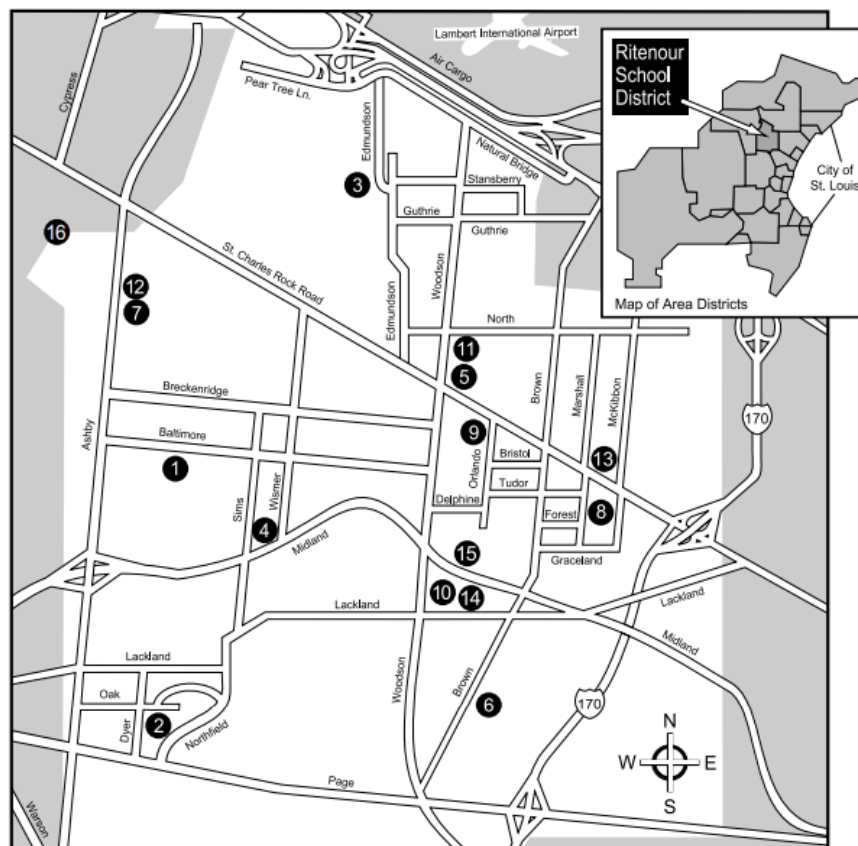
Organizational Section



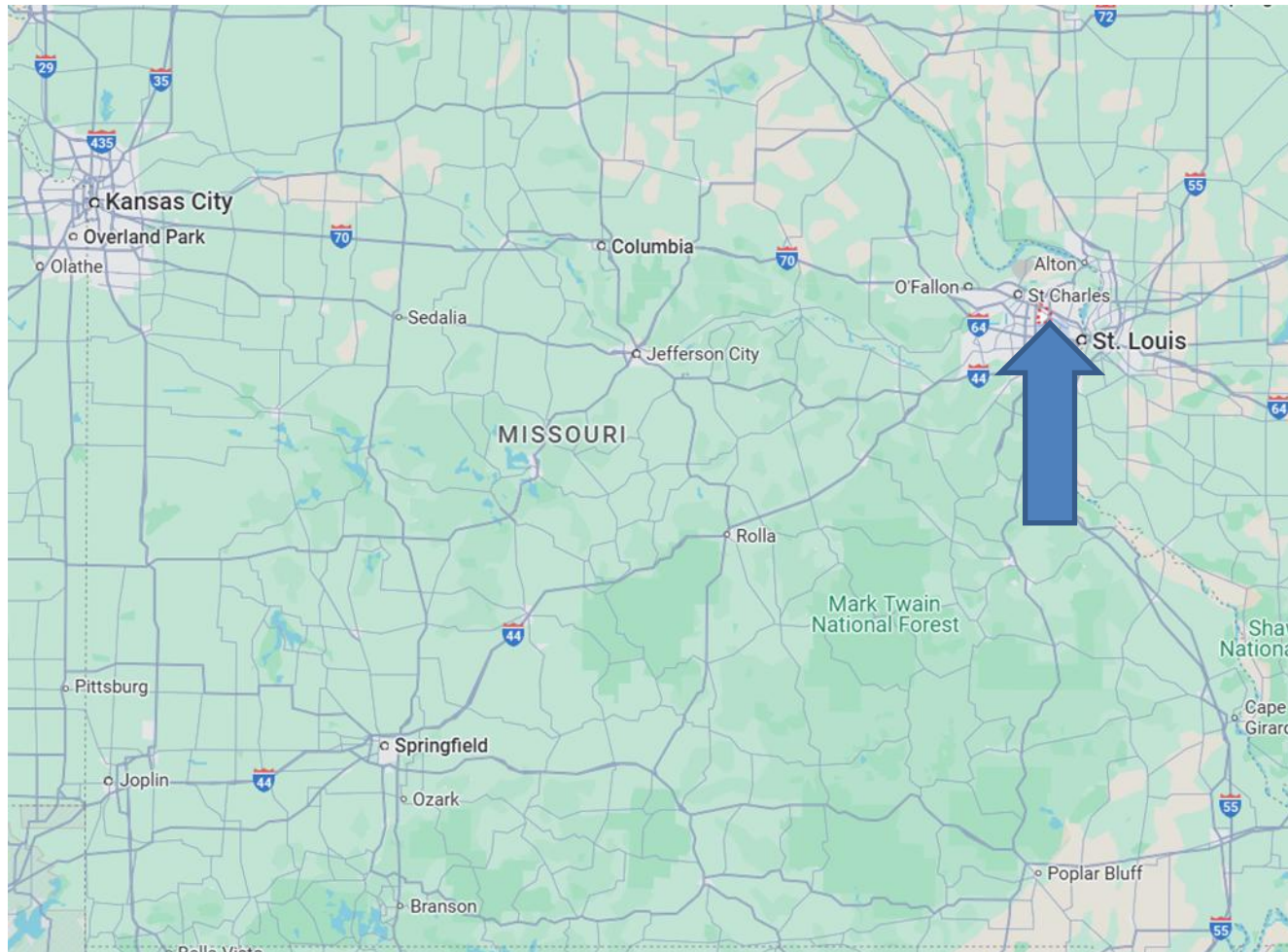
Explanation of the School Entity

Buck School was constructed in 1846. Merged with another school, Ritenour School District was established in 1867 and is one of the oldest school districts in the St. Louis metropolitan area. The District is located in St. Louis County, Missouri, and covers an area of approximately 10 square miles, including all of the following municipalities: City of Breckenridge Hills, Village of Edmundson, Village of Sycamore Hills, City of Woodson Terrace, and portions of the following municipalities: City of St. Ann, City of St. John, City of Overland, City of Charlack, and the City of Vinita Park.

- 1 Buder Elementary
- 2 Iveland Elementary
- 3 Kratz Elementary
- 4 Marion Elementary
- 5 Marvin Elementary
- 6 Wyland Elementary
- 7 Hoech Middle School
- 8 Ritenour Middle School
- 9 Ritenour High School
- 10 Administrative Center
- 11 School for Early Childhood
- 12 Adult Learning Center
- 14 Husky Academy, Alternative Ed.
- 16 Ritenour Center for Educational Excellence



Ritenour School District Map



Ritenour School District's Location in Missouri

The Ritenour School District is comprised of six elementary schools, two middle schools, one high school, a school for early childhood education, an adult education center, an alternative education center, an administrative center, and a new-in-2025-2026 campus that houses special programs and an early childhood annex. The total population within the District is 43,118 according to the 2020 census, and there were 6,481 students enrolled in preK-12 for the 2024-2025 academic year.

The Ritenour School District functions as a separate independent, legal, and fiscal entity. The Ritenour Board of Education governs the District. All Board members are volunteers and accept no monetary compensation. The Ritenour Board of Education is made up of seven school district residents who are elected by the public in a general election. The Board elects a president and vice president from its membership for one-year terms. The Board appoints the secretary and treasurer each year as non-voting members. In addition, each spring, the Board selects a student representative from Ritenour High School who serves as a non-voting Board member for one year. The superintendent of schools is not a member of the Board; he is the executive administrator of the District and is employed by the Board. The Board of Education’s primary functions are to establish policies for the District, provide for the general operation and personnel of the District, and to oversee the property and affairs of the District.

Board of Education

Dr. Brad Thomas
President

Jennifer Lohnes
Vice President

Penny Degardin
Director

Rob Eaton
Director

Lisa Glover-Jones
Director

Vanessa Henriquez-Pimblott
Director

Dr. M. Stacey Albin-Wilson
Director

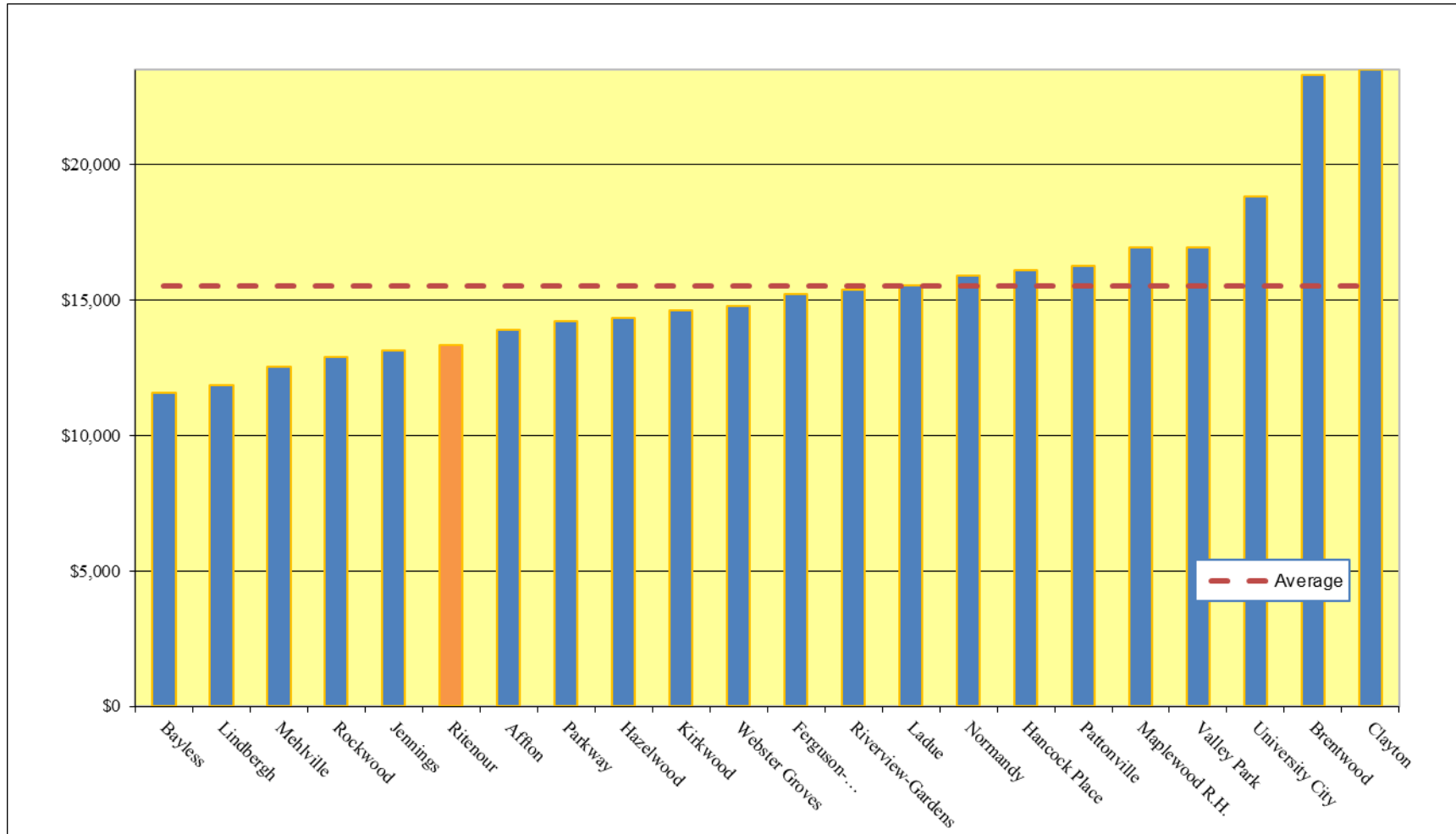
DeQuinda Woods
Secretary

Dr. Phillip Pusateri
Treasurer

The District provides a full range of programs and services for its students and community. These include elementary and secondary course offerings at the general, vocational, and college preparatory levels. The District offers a broad range of co-curricular and extra-curricular activities to complement the students’ educational experience. Through the School for Early Childhood Education, the District offers child development screenings, parental educational services and a pre-kindergarten education. The District also conducts educational opportunities for adults to obtain GED certifications and various other evening classes to extend learning opportunities. The Special School District, in a joint partnership with Ritenour and the other school districts in St. Louis County, provides special and vocational education services.

The District currently employs a full-time equivalent of 476 teachers, 41 administrators, and 235 support personnel. Ritenour’s expenditures per average daily attendance (ADA) for the 2019-2020 fiscal year was \$9,690, as compared to an average of \$12,365 for other St. Louis County school districts.

2023-2024 EXPENDITURES PER A.D.A
St. Louis County School Districts



As indicated in the graph above, the Ritenour School District continues to be efficient in spending, especially due to increasing enrollment where a majority of area districts are seeing declining enrollment. In 2023-2024, Ritenour spent approximately \$2,174 less per ADA than the average of St. Louis County districts, ranking 17th among the 22 school districts (2024-2025 data).

District Achievements and Honors

Despite fiscal constraints, the District, and its staff and students were recognized this past year for numerous achievements as indicated below:

- Ritenour School for Early Childhood Education Named Missouri's 2024 Early Childhood Program of the Year
- Ritenour High School Senior Youngest Student to Earn Honors Scholar
- Marion Elementary Teacher Honored with Emerson Award
- Ritenour High School Marching Band Earns Top Honors
- Ritenour High School Army JROTC Continues to Grow
- Ritenour High School Senior Earns Miss Mark Twain Teen Honors
- Ritenour High School Senior Receives St. Louis County Leadership Award
- Ritenour High School Students Selected for All-District and All-Suburban Honors
- Ritenour High School Senior Named QuestBridge Match Scholar
- Ritenour Students Earn Top Music Honors
- Ritenour Wrestlers Make History at State Championship
- Six Ritenour High School Seniors Selected for Early Decision Acceptance
- Ritenour High School Sophomores Chosen for Missouri Scholars Academy
- Iveland Elementary Special School District Teacher Earns Starfish Award
- Ritenour High School Student Journalists Bring Home State Honors
- Ritenour High School Junior Earns Second Place in State at HOSA Conference
- Ritenour High School Leadership Students Earn Missouri Gold Award

Ritenour School for Early Childhood Education Named Missouri’s 2024 Early Childhood Program of the Year



The Ritenour School for Early Childhood Education (RSECE) was recognized as the 2024 Early Childhood Program of the Year by the Missouri School Boards’ Association (MSBA). Ritenour’s RSECE serves preschool students through a free, play-based program grounded in a Reggio-inspired approach that fosters curiosity, creativity, and critical thinking. The program emphasizes holistic child development, strong community partnerships, and ongoing professional growth for educators.

RHS Senior Youngest Student to Earn Honors Scholar



Ritenour High School senior Nadyah Majeed-Ali, who was dual enrolled at St. Louis Community College-Florissant Valley (STLCC-FV), earned the prestigious designation as STLCC’s youngest student who not only earned the status as a STLCC Honors Scholar but completed the rigorous requirements quicker than any other student in the history of the college.

Marion Elementary Teacher Honored with Emerson Award



Marion Elementary third-grade teacher Dr. Meggan Bruner was a recipient of a 2024 Emerson Excellence in Teaching Award. The Emerson Award recognizes St. Louis-area teachers of students in kindergarten through college level for their vital role in shaping their students' lives. Bruner was selected by Ritenour administrators for her outstanding contributions to the teaching profession and for her role in inspiring Ritenour students. She is among 80 teachers from across the St. Louis metropolitan area being recognized this year.

Ritenour High School Marching Band Earns Top Honors



The Ritenour High School Marching Huskies made history by participating in their first competition in more than 20 years and bringing home the top honor. The RHS band finished first overall out of 30 bands in the Class V competition at Central Methodist University in Fayette, Mo. in October.

Ritenour High School Army JROTC Continues to Grow



In just its second full year, the Ritenour High School Army JROTC nearly doubled in size, growing from 60 to 110 cadets for the 2024-2025 school year. Senior ROTC Instructor Tonia Jennings and Instructor Monica Baker lead these motivated cadets through community events, competitive activities like drone flying, and valuable training in leadership and teamwork.

Ritenour High School Senior Earns Miss Mark Twain Teen Honors



Ritenour High School senior Maggie Bannester was crowned Miss Mark Twain Teen at the Miss Hannibal Scholarship Pageant on Oct. 26, 2024. Bannester is a Feature Twirler for the RHS Marching Band, a varsity golf team member, and is dual-enrolled through St. Louis Community College.

Ritenour High School Senior Receives Leadership Award



Ritenour High School (RHS) senior Kennedy Beverly received the St. Louis County Outstanding Student Leader Award on Oct. 15, 2024. The award recognizes Beverly’s dedication to leadership and service shines through at school, where she’s active in National Honor Society, Student Leadership, Game Changers, Fellowship of Christian Athletes, and varsity cheerleading.

RHS Students Selected for All-District and All-Suburban Honors



Ritenour High School (RHS) junior Ryland Weeks was selected as a tenor for the prestigious St. Louis Suburban All-District Honors Choir.

RHS sophomore Samuel Noh's exceptional talent on the cello earned him a spot with the St. Louis All-Suburban Orchestra Ensemble.

Ritenour High School Senior Named QuestBridge Match Scholar



Ritenour High School senior Reagan Roach earned a full scholarship to her first-choice College, Washington University, as a 2024-2025 QuestBridge Match Scholar. The QuestBridge scholarship is highly competitive, matching only 2,627 students nationwide out of 25,500 applicants this year.

Ritenour Students Earn Top Music Honors



Five dozen students from Ritenour High School, Hoech Middle School, and Ritenour Middle School hit all the right notes at prestigious winter festivals during the 2024-2025 school year, including the SIUE Bi-State Bands Festival, St. Louis All-Suburban concerts, and the 2025 Des Lee Festivals to earn top music honors.

Ritenour Wrestlers Make History at State Championship



Ritenour High School made history as four student-athletes—three seniors and one sophomore—earned a trip to the 2025 Missouri State Wrestling Championships, marking the most girls to qualify for State in a single season in school history.

Sophomore James Hagler-Young (120 lbs) earned a fourth-place finish in Class 4 District 2 to secure his spot at State.

Senior Julia Nunez (145 lbs) powered her way to a second-place finish in districts, earning her a well-deserved place in the state tournament.

Junior Krisean Buchana (125 lbs) clinched a fourth-place finish in the district meet. Her strong performance also earned her First Team All-Conference honors.

Senior Calli Hodges (170 lbs), a four-year wrestler at Ritenour, fought hard for a third-place finish at districts and also earned First Team All-Conference honors.

Six Ritenour High School Seniors Selected for Early Decision Acceptance



Six outstanding Ritenour High School seniors received early decision acceptances to top-tier universities, earning impressive scholarships to meet their full financial need. The students include Riley Panaligan, Sanaya Ford, Bryan Cuatianquiz-Rodriguez, Abby Roach, Stephanie Wilson and Shania Wilson who are headed to Washington University in St. Louis. These Huskies stood out with their academic excellence, community involvement, and more, making them top choices for Washington University.

Ritenour High School Sophomores Chosen for Missouri Scholars Academy



Four Ritenour sophomores were selected for the prestigious Missouri Scholars Academy in the summer of 2025 at the University of Missouri in Columbia, Mo. Manady Alhajjaj, Ashlynn Gaffney, Maddie Jacobsmeyer, and Alexis Kimani will join top students from across Missouri for three weeks of advanced learning, workshops, and enrichment. This honor is reserved for the top one-half of one percent of the state’s sophomore class.

Iveland Elementary Special School District Teacher Earns Starfish Award



Iveland Elementary Special School District teacher Bridget Linders was given the “Starfish Award” by the Special Education Foundation. Linders is one of only eight SSD teachers to receive the prestigious honor. She is recognized for going above and beyond to support Ritenour students with social-emotional needs.

Ritenour High School Student Journalists Bring Home State Honors



Ritenour High School (RHS) student journalists brought home nine state awards during the 2024-2025 school year. The awards include four All-Missouri honors - the highest recognition possible. The high school newspaper the “*Pepper Box*” also earned an Honorable Mention for best Overall Newspaper.

RHS Junior Earns Second Place in State at HOSA Conference



Ritenour High School junior Caleb Secrease earned second place in the state for his outstanding performance on the ATC test in Career Development at the Missouri HOSA (Future Health Professionals) State Leadership Conference, held at Rolla High School in the spring of 2025.

Secrease competed against more than 1,000 students from across the state. Missouri HOSA is part of an international student organization dedicated to promoting careers in health care and supporting the next generation of health professionals.

Ritenour High School Leadership Students Earn Missouri Gold Award



Ritenour High School’s (RHS) Student Leadership class continued its legacy of bringing home the gold in 2025 for its exemplary record of leadership, service, and activities that improve the school and community. RHS is one of only 16 schools in Missouri to earn this honor.

The RHS Leadership group earned its 12th consecutive Missouri Gold Honor Council Award from the Missouri Association of Student Councils.

Budget and Financial Policies

DISTRICT BUDGET

Planning

The superintendent is responsible for establishing procedures to involve staff and other appropriate persons in determining a budget which meets the educational needs of the community and reflects the priorities established by the Board. These persons are also expected to compile data to document those needs and to make recommendations which are compatible with the financial resources of the District. Procedures followed must be consistent with guidelines on budget preparation set forth in Section 67.020, RSMo, as well as regulations issued by the Missouri Department of Elementary and Secondary Education (DESE).

While the planning and preparation of the budget is an ongoing process, the superintendent is required to present a tentative budget proposal to the Board during each spring for the following year. At a regular or special meeting, the superintendent submits a final budget proposal to the Board prior to the beginning of the new fiscal year.

Comparability of Services

The budget must ensure comparability of services in each of the schools by providing equivalence in staffing, curriculum materials and instructional supplies.

Adoption

After the Board has completed its study of the budget in relation to the school program and the needs of students, patrons and the community, it is required to hold at least one public hearing on the proposed budget before adopting it. The budget must be adopted prior to the beginning of the budget year for it to become effective as of the beginning of the new fiscal year.

Should the adopted budget require a tax levy above the authorized level that the Board is permitted to levy, the Board must propose an increase in the levy to the voters. In the event of disapproval, the budget must be reduced to a level which the current levy will fund. The tax levy and distribution of the levy are normally established after adoption of the budget when the amount of the current assessed valuation becomes known.

FUND BALANCES

The main purpose of this policy is to establish and maintain fund balance components which ensure that the District maintains a strong fiscal position to weather negative and unanticipated economic trends. Additionally, the policy provides guidelines to follow during the preparation and execution of the annual budget to ensure that sufficient reserves are maintained to meet unanticipated expenditures or revenue shortfalls. It also preserves flexibility throughout the fiscal year to make adjustments in funding for programs approved in connection with the annual budget. The policy is based upon a long-term perspective, recognizing that stated thresholds are considered minimum balances.

Provisions of this policy are consistent with and incorporate the Governmental Accounting Standards Board's accounting and financial reporting standards for all governments that report governmental funds. These standards establish criteria for classifying fund balances and clarifying definitions for governmental fund types.

Financial statements for governmental funds report up to five components of fund balance: Nonspendable, Restricted, Committed, Assigned and Unassigned.

- Nonspendable Fund Balance: funds that cannot be spent due to their form (e.g. inventories and prepaid items) or funds that legally or contractually must be maintained intact.
- Restricted Fund Balance: funds mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
- Committed Fund Balance: funds set aside for a specific purpose by the Board of Education. Formal action regarding disposition of the balance must be taken by the Board prior to the end of the fiscal year. Removing or changing the limitations placed on the funds also requires formal action.
- Assigned Fund Balance: funds set aside to be used for a specific purpose by the District's Chief Financial Officer who is authorized by this policy to assign funds (see below). Assigned funds cannot cause a deficit in an unassigned fund balance.
- Unassigned Fund Balance: excess funds not classified in the previous four categories. All funds in this category are spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

Prioritizing Fund Balance Expenditures

When both restricted and unrestricted funds are available for expenditure, restricted funds should be spent first unless disallowed by legal requirements. When committed, assigned and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second, and unassigned funds last, unless the Board has provided otherwise in its commitment or assignment actions.

Authority to Commit Funds

The Board of Education has the authority to set aside funds for specific purposes. Setting funds aside as a Committed Fund Balance requires the passage of a resolution by a simple majority vote, which must occur prior to June 30 of the applicable fiscal year. If the actual amount of the commitment is not available by June 30, the resolution must state the process or formula necessary to calculate the actual amount as soon as information is available.

Authority to Assign Funds

The District's Chief Financial Officer is authorized to assign funds for specific purposes.

Unassigned Fund Balance

The Unassigned Fund Balance is the residual amount in the General Fund. It represents the resources available for future spending. This policy requires a minimum Unassigned Fund Balance equal to 10% of total General Fund and Special Revenue Fund expenditures in order to cover unexpected expenditures and revenue shortfalls.

The Fund may be accessed for these purposes up to the minimum established level upon approval of a budget revision by the Board of Education. Any budget revision that will result in the Unassigned Fund Balance dropping below the minimum level will require approval by a 2/3 majority vote of the full Board. In the event that the balance drops below the established minimum level, the Board will develop a plan to replenish the fund balance to the established minimum level within two years.

The Chief Financial Officer is responsible for reporting projected revenue shortfalls to the Board of Education on a quarterly basis.

FISCAL MANAGEMENT

As the legally constituted body responsible for the fiscal affairs of the District, the Board is responsible for providing the best educational program possible with the available financial resources. In order to meet its responsibilities, the Board is empowered by law to levy taxes; employ teachers and other professional and support staff; purchase and sell school sites, buildings and equipment; enter into contracts; issue bonds; borrow money; and authorize the expenditure of school funds. The Board and all District personnel responsible for fiscal matters are expected to establish and practice sound fiscal management practices and procedures.

In conducting the District's fiscal management, the Board seeks to:

1. Engage in long-range and thorough planning, with broad-based involvement of staff and community.
2. Adopt budgets and expend resources that reflect the District's mission, goals and educational philosophy and set effective parameters for District operations.
3. Use the best available techniques for budget development, monitoring of expenditures, and fiscal management.
4. Establish maximum efficiency in business procedures, i.e., accounting, reporting, purchasing and delivery, payroll, payments of vendors and contractors, and other areas of fiscal management.
5. Meet all federal, state and local requirements related to fiscal management and conform to standard and sound accounting practices.
6. Keep the Ritenour staff and community well informed about the fiscal state of the District, and
7. Exercise leadership in obtaining funds necessary to meet District goals and needs.

MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION - REGULATIONS

Over the years, Missouri statutes have been very specific in certain areas of school finance. These laws prescribe the duties of the treasurer and secretary of the Board of Education, establish four funds that must be used in the accounting process, and place certain limits upon the use of revenue and expenditure transactions allowed in these funds. Thus, the utilization of available money is limited, and the accounting process is similarly affected. Substantial changes have been made to Missouri statutes with the passage of the Outstanding Schools Act (Senate Bill 380, 1993), Senate Bill 676 (1994), Senate Bill 795 (1996) and Senate Bill 287 (2005) concerning school finance.

Chapter 165, RSMo, provides that all school moneys must be accounted for within a framework of four funds:

- Teachers Fund
- Incidental Fund
- Capital Projects Fund
- Debt Service Fund

In order to comply with generally accepted accounting principles (GAAP), Missouri statutory funds must be incorporated with this structure:

Governmental Fund Types:

- (1) General Fund
 - a. Incidental Fund
 - b. School Food Service
 - c. Student Activity
- (2) Special Revenue Fund
 - a. Teachers Fund
- (3) Capital Projects Fund
- (4) Debt Service Fund

Fund Descriptions:

The General (Incidental) Fund is used to account for all financial resources except those required to be accounted for in another fund.

The Special Revenue (Teachers) Fund is used to account for revenue sources legally restricted to expenditures for the purpose of teachers' salaries and benefits, and tuition payments to other school districts.

The Capital Projects Fund is used to account for all facility acquisition, construction, lease purchase payments of principal and interest, and all other capital outlay expenditures with the exception of certain expenditures for classroom instructional capital outlay as allowed under Section 165.011, RSMo (Missouri state statutes).

Expenditures for ordinary repairs to school property will not be made from the Capital Projects Fund. Capital expenditures are defined as expenses paid or incurred for the acquisition or repair of assets that will remain useful for more than one year.

Revenue placed in the Capital Projects Fund comes from the following sources:

- (1) Tax rate levied in the Capital Projects Fund
- (2) Bond sale proceeds
- (3) Net insurance recoupment for a capital loss
- (4) Money received from any other sources for buildings, equipment, lease purchase obligations or other capital purposes
- (5) All money received from the sale of capital assets
- (6) Categorical transfers from General (Incidental) Fund to the Capital Projects Fund:
 - (a) Transportation Calculated Cost: Calculated annually by the Pupil Transportation Section based upon prior year expenditure data
 - (b) Area Vocational-Technical Schools: Amounts required for capital outlay purposes in state approved Area Vocational-Technical Schools
- (7) Other Allowable Transfers from General (Incidental) Fund to the Capital Projects Fund:
 - (a) Grant Match: Amounts necessary to meet the local match percentage requirement for the equipment portion of state and federal grants
 - (b) Energy Conservation Loan: Amounts necessary to repay principal and interest on energy conservation loans
 - (c) Food Service: Amounts for food service equipment or other food service capital purposes
 - (d) Student Activities: Amounts received from student activities' donations for equipment or other capital purposes

- (e) Debt Service: Amounts remaining in the Debt Service Fund after the total outstanding bonded indebtedness for which the fund was levied is paid
- (8) Revenue transfers from the General (Incidental) Fund to the Capital Projects Fund:
 - (a) Calculated maximum is the greater of: \$162,326 or 7% of the current year State Adequacy Target multiplied by the prior year Weighted Average Daily Attendance

The Debt Service Fund is used to account for the yearly accumulation of resources for, and the payment of, general long-term debt principal, interest and paying agents' fees. Other fees such as printing bonds, registering bonds with the State Auditor's Office, bonding attorney's fees, and the cost of bond sales are paid from the Capital Projects Fund if it is a new issue.

Method of Accounting

The District prepares its budget and financial statements based upon the modified cash basis of accounting. This method combines elements of the two major accounting methods, the cash method and the accrual method. The modified cash basis method recognizes transactions only when cash, financial assets or liabilities are paid or received. Modified cash is a comprehensive basis of accounting other than accounting principles generally accepted in the United States.

Budget Preparation and Procedures

The school budget is an instrument that provides a definite financial policy for the direction of business operations of a school district. It provides a detailed outline of the probable expenditures and the anticipated receipts during a specified period of time.

It is not a static document but rather a working document that will change (through Board approved transfers and amendments) throughout the year as information and forecasts change.

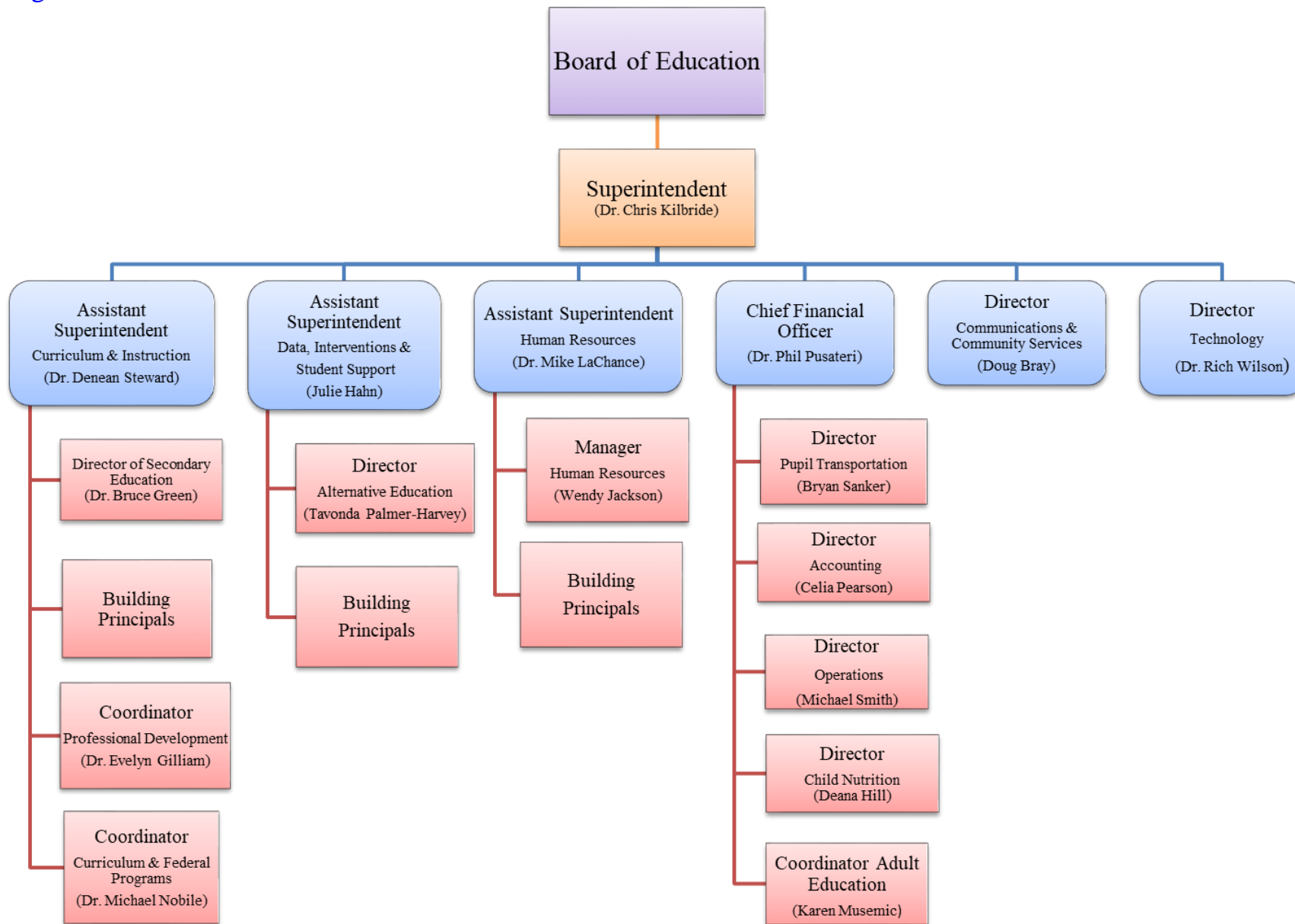
The District's auditor and the Missouri School Improvement Review Team will check to ensure the District budget is presented in the following format.

Section 67.010, RSMo, requires that the annual budget shall present a complete financial plan for the ensuing budget year, and that the budget shall include five specific pieces of information. These are:

- (1) A budget message describing the important features of the budget and major changes from the preceding year. The goals and objectives of the school district should be stated and related to the budget design.
- (2) Projected revenues to be received from all sources for the budget year, with a comparative statement of actual or projected revenues for the prior two years, itemized by year, fund, and source.
- (3) Proposed expenditures for each department, office, commission, and other classification for the budget year, together with a comparative statement of actual or projected expenditures for the prior two years, itemized by year, fund, function and object.
- (4) A schedule detailing the amount required for the payment of interest, amortization, and redemption charges on the debt of the district.
- (5) A general budget summary which includes the "General Budget Summary" and "Budget Transfer Summary Detail" together summarizes the budgetary requirements of the district, thus allowing the district to meet the full statutory requirements of budget detail.

Section 67.010, RSMo, states "In no event shall the total proposed expenditures from any fund exceed the projected revenues to be received plus any unencumbered balance or less any deficit projected for the beginning of the budget year..."

Organizational Chart



Vision, Mission, and Core Values

Mission Statement

The mission of Ritenour School District is to ensure learning occurs in a supportive environment that enables every student to think critically, solve problems and develop the knowledge and skills necessary for success in our diverse, global society.

Vision Statement

Ritenour School District, in partnership with parents and community, will develop leaders recognized for academic excellence and produce graduates who will become productive citizens and lead lives of personal integrity and fulfillment.

Core Values

We expect our words and actions to be determined by:

- ★ Focusing on students first
- ★ Maintaining a learning environment that affirms all abilities and interests
- ★ Communicating high expectations for all students, families and staff
- ★ Valuing and respecting students, parents and staff
- ★ Treating each other with dignity and respect
- ★ Working together and supporting each other
- ★ Demonstrating integrity
- ★ Mastering the details
- ★ Sustaining a commitment to excellence
- ★ Ensuring open communication
- ★ Acting and speaking with a sense of pride about the Ritenour School District
- ★ Engaging parents and community as active partners in the learning process

Equity Statement

A commitment to building positive, purposeful relationships with every student and every family so that barriers to learning at high levels are removed. Diversity among Ritenour families and staff is valued, sought, and embraced. Student backgrounds (ability, racial, ethnic, religious, gender, gender identity, class, traumatic experiences) do not limit teacher expectations on student outcomes. Resources are allocated so that every student gets what they need. The goal of the equity statement is to provide a great education for every student every day.

Strategic Performance Areas

The Comprehensive School Improvement Plan is the District's long-range plan. It is the challenge of this long-range plan to address many practical and immediate issues as well as to set forth the vision, the requirements, the actions, and the broad commitment required to continue a record of achievement for our children and our community.

In pursuit of both the practical and the ideal, it is important and assumed that this plan will be a working document, under continuing review and systematically updated on an annual basis, so that it is current and evolving, reflecting both the short-term and the long-term.

The current version of this plan is the product of extensive reflection and deliberation by the Board of Education and staff of the District. The strategies and action plans are the result of District and building administrators working with their staff members. District administrators subsequently met with building principals to discuss, coordinate and refine building plans. While major emphasis is on annual considerations and strategies, the goals and objectives of the plan embody the longer and sustained view of the District's needs and future.

- Goal 1.** *The Ritenour School District will demonstrate improvement in the performance of every student to meet or exceed the state standard or demonstrate required improvement and enable every student to meet their personal, academic, and career goals. (We will focus on every student's strengths and opportunities to ensure growth.) Estimated expense allocation varies: approximately \$56M for certified staff salary and benefits for 2025-2026.*
- Goal 2.** *The Ritenour School District will ensure every student successfully graduates high school prepared for college, career, or the military. (We will engage every student in rigorous and relevant learning.) Estimated expense allocation varies: approximately \$15.5M for high school, bilingual, alternative education, and guidance staff for 2025-2026*
- Goal 3.** *The Ritenour School District will ensure all students regularly attend school, meeting the standard of 90% of students attending 90% of the time. (We will create the learning environment in which students attend and thrive.) Estimated expense allocation varies: approximately \$5.4M for bilingual, alternative education, and guidance staff for 2025-2026.*

Budget Development Process

The Budget Development Process is continually being developed and refined as input from those involved in the process and outside resources are evaluated and incorporated. The final objective of the process is to produce a document that incorporates the financial resource requirements with the projected local, state, and federal revenue sources. The combined result of the budgeted expenditures and revenues is examined to produce an acceptable level of fund balances.

The preparation of the budget is the process of assigning a dollar value to a variety of known and unknown variables. The District's largest resources are allocated to staff salaries and fringe benefits. The requested instructional staffing levels are based upon acceptable student-teacher ratios by building, by grade level, and by subject. Administrative and support staffing levels are a function of a desired level of service and financial considerations. All staff resources are evaluated through the Missouri School Improvement Program standards.

Salary costs are based upon forecasts until the Board has approved each pay group's salary schedule or contract amount. Insurance premiums are based upon forecasts from past history or contractual arrangements until each carrier establishes actual premium rates, if established before approval of the budget.

Non-personnel costs are prepared in three different budget request categories: Student Allocation, Standard Request, and Special Consideration. The District's nine schools use the Student Allocation category. The amount each school has available to budget for such items as instructional materials, library resources, and office supplies is predetermined through a formula. This formula takes the school's January student count of the current year and is multiplied by a per student dollar amount. The District's instructional support areas that are not given a Student Allocation use the Standard Request. The Standard Request is used to budget what is needed to maintain existing programs at the current level of service. Special Considerations are used by both instructional and support categories. This budget request category is used by the budget requester to make one-time purchases that cannot be made from either their Student Allocation or Standard Request or for requesting an expansion of service.

The capital budget is for items that are \$1,000 or greater, have an estimated life of greater than a year and would be repaired rather than replaced. This category includes equipment, vehicles and building improvements. District architects and engineers provided recommendations of needed facility repairs and improvements to District administration. These recommendations assisted with final project selection and scheduling based upon priority.

Budget Activities

January						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

1/13/2025	Review prior budget development activities for enhancements
1/31/2025	Develop student enrollment projections and staffing needs
2/10/2025	Develop preliminary budget assumptions and revenue estimates
2/12/2025	Issue budget allocations and instructions
2/26/2025	Department Budget requests due to Business Office
2/26-3/13/25	Review/Modify budget requests
4/10/2025	Submit preliminary budget information to the board
5/8/2025	Review revised budget information with board
6/5/2025	Review proposed budget documents with board
6/12/2025	Hold public hearing and board adoption of the budget

April						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

KEY BUDGET FACTORS

Every year, the following factors significantly impact both the revenues and expenditures of the District, and its budget:

- ❖ Level of total assessed valuation of the District. This directly determines the amount of property tax revenue received by the District each year. Local taxes comprise about 34% of the District's annual operating revenue.
- ❖ Level of State revenues, impacted by the appropriation by the state legislature. This directly determines the amount of basic formula and state sales tax revenues received by the District each year. These sources comprise about 54% of the District's annual operating revenue.
- ❖ Annual salary and benefit levels in the St. Louis Metropolitan Area. This impacts the District's ability to offer competitive compensation for teachers, administrators and support staff. These expenditures account for over 74% of the District's annual operating expenditures.

Budget Administration and Management

Budget administration and management is the process of monitoring expenditures during the fiscal year to ensure that authorized amounts are not exceeded and that funds are used for intended, proper and legal purposes. The management of the budget is accomplished in a number of ways: monitoring programs at the site and District level, controlling expenditures through computerized criteria, maintaining revenue estimates, modifying or transferring funds, and monthly reports to the Board of Education on fiscal operations.

An important component in the District's financial control and reporting system is the computerized financial software system. The system has been designed to track encumbrances and expenditures. It also allows the user to report such information in a summary or detail formats. The chart of accounts has been designed to easily allow for the reporting by individual budget supervisors. Budget supervisors are responsible for monitoring and maintaining their group of accounts. There is a distinction between which costs are site-based and those that are centrally controlled.

A budget is a plan based upon a number of assumptions and estimates. Like all plans, factors can change as actual information is presented. When this occurs, adjustments are required in the budget between accounts to cover higher than expected or unforeseen costs. Likewise, there are occurrences where adjustments in the overall budget are required to purchase items of significance that were not in the original budget plan or for minor modifications to grants. All transfers and modifications that affect the amount appropriated are presented to the Board for approval.

Revenue estimates are also monitored throughout the year as additional information becomes available. The St. Louis County Assessor's Office provides updates to the District's assessed valuation and amount of taxes paid under protest. The Department of Elementary and Secondary Education provides updates to the key components of the state funding formula for education, federal and state grant awards as well as overall indicators of the state's revenue collections. Based upon these sources and other observations, revenue estimates will be adjusted to follow these trends and information.

CLASSIFICATIONS OF REVENUES AND EXPENDITURES

The Missouri Department of Elementary and Secondary Education (DESE) established certain accounting procedures and policies to be recognized uniformly throughout the local education agencies of the state. Among them are the revenue classification of object codes and expenditure classifications of object codes and function codes. The revenue object code identifies the source of revenue, such as local, as well as the specific item, such as taxes. The expenditure function code describes the action, purpose or program for which the activities are performed. The expenditure object code identifies the type of expenditure, such as salaries or supplies, and the specific expenditure, such as teacher pay or textbooks. Annually, all Missouri school districts are required to report to DESE the results of financial operations for the fiscal year ending June 30 in these categories, using the Annual Secretary of the Board report.

Revenues by Object Code

Local Revenue Sources

- 5111 Taxes, Current Year – Amounts derived from taxing real and personal property within the district for the current year.
- 5112 Taxes, Prior Year – Amounts derived from prior years' taxes. Taxes received after June 30 from the prior year.
- 5113 Sales Taxes – Amount generated by a 1% state sales tax and distributed to school districts.
- 5114 Financial Institutions Tax – Taxes levied on the intangible assets of financial institutions such as banks or savings and loan associations.
- 5115 M & M Surcharge – Surcharge on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses' inventory tax.
- 5116 In Lieu of Tax – Amounts received for property taken off the tax rolls.
- 5141 Earnings on Investments – Net earnings-interest from all deposits and investments.
- 5143 Premium on Bonds Sold - An amount received when the sale of bonds sold is higher than the par value of the bonds.
- 5151 Food Service, Student – Amounts received from pupils for the sale of meals served under the National School Lunch and Breakfast Programs.

- 5165 Food Service, Non-Program – Amounts received from the sale of extra milk, ala carte, snack bar, special meals, etc.
- 5171 Student Activities Admissions – Amounts received from patrons and students for a school-sponsored activity.
- 5172 Chromebook premiums- Amounts received from students/parents for insurance on the students' Chromebooks, in case of damage to the device to cover repair costs. The fee is \$25 per year. The district self-funds this insurance.
- 5173 Chromebook repairs- Amounts received from students/parents who chose not to purchase the insurance to cover repair costs for damage to the device.
- 5179 Other Pupil Activity Income – All other revenue from pupil fund-raising activities.
- 5181 Community Services – Revenue from activities performed by the school as community services, not directly related to providing education for pupils.
- 5182 Tuition, Early Childhood – Amounts received for students attending the district's 3-5 year-old full and half-day educational program.
- 5191 Rentals – Revenue from rental of school facilities or other property owned by the school district.
- 5192 Gifts – Amounts received from philanthropic or private organizations, individuals, or other sources for which no repayment or special service to the contributor is expected.
- 5194 Vending Commissions – Amounts received as commissions from beverage and other snack sales.
- 5195 Prior Period Adjustment - Recovery of items previously expended in a prior fiscal year.
- 5198 Misc. Local Revenue – All other revenues from local sources not covered by the above local revenue codes.

County Revenue Sources

- 5211 Fines, Forfeitures & Escheats – All fines passing through the office of the County Clerk or Circuit Clerk.
- 5221 State Assessed Utility Tax – Amount derived from county average levy for school purposes, capital project purposes and other purposes on the assessed valuation of railroad and utility properties as assessed by the state.

State Revenue Sources

- 5311 Basic Formula – Amounts received from the state Foundation Formula.
- 5312 Transportation Aid – Amount reimbursed from the state for the transportation of school children.
- 5319 Classroom Trust Fund – Amount received from the state Foundation Formula attributed to gaming proceeds.
- 5324 Educational & Screening Program. – Amounts received from the state for Early Childhood Screenings/Parents as Teacher programs.
- 5332 Vocational/Technical Aid - Amounts received from the state that represents reimbursement for vocational education. This reimbursement represents the state's portion of the required matching.
- 5333 Food Service, State – Amounts received from the state for school lunch programs.
- 5337 Adult Education & Literacy - Amounts received from the state for adult education programs.
- 5359 Vocational Enhancement Grant - Amounts received to fund allowable expenditures for vocational programs.
- 5367 Health Services Grant - Amounts received through grant application with the MO Department of Health for planning, basic and expanded health services and school-based social services.

- 5369 Residential Placement/Excess Cost – Amounts received for children in residential placements through the MO Department of Mental Health, Mo Department of Social Services, Division of Family Services, or a court of competent jurisdiction pursuant to Section 167.126, RSMo.
- 5382 Missouri Preschool Project - Amounts received from the state for early childhood (three and four year-old children) programs to prepare children for success upon entering kindergarten.
- 5397 Other state revenue – All other revenues from state sources not covered by the above local revenue codes.

Federal Revenue Sources

- 5412 Medicaid – Amounts received as a reimbursement for Medicaid eligible expenditures.
- 5422 Elementary and Secondary School Emergency Relief Fund (ESSER III)
- 5423 Elementary and Secondary School Emergency Relief Fund (ESSER II)
- 5424 Elementary and Secondary School Emergency Relief Fund (ESSER)
- 5427 Vocational Education Act - Allocation of funds to improve vocational education programs.
- 5428 Coronavirus Relief Fund
- 5436 Adult Education & Literacy – Amounts received from the federal government flowing through the state for adult education programs.
- 5444 School Lunch- Equipment Grant – Amounts received from the federal government flowing through the state for equipment related to the Child Nutrition program.
- 5445 School Lunch Program – Amounts received directly through DESE Food Service for the National Food Lunch Program.
- 5446 School Breakfast Program – Amounts received directly through DESE for the School Breakfast Program.
- 5448 After School Snack Program – Funds received as the USDA Federal reimbursement for allowable snack program expenditures.
- 5449 Fresh Fruit and Vegetable Program - Amounts received through the state for the USDA Fresh Fruits and Vegetable Program.
- 5451 Title I, Improve Achievement – Amounts received through regular Title I, appropriated from the U.S. Congress.
- 5461 Title IV, Drug-Free Schools- Amounts received for Drug & Violence prevention.
- 5462 Title III, English Language – Amounts received for the language instruction for limited English proficient and immigrant students.
- 5465 Title II, Part A – Amounts received for professional development with the purpose of improving the teaching and learning of all students.
- 5473 CARES Act- National Lunch Program- Amounts received for student lunches provided during the Covid-19 pandemic.
- 5474 CARES Act- National Breakfast Program- Amounts received for student breakfasts provided during the Covid-19 pandemic.
- 5481 Food Service Programs – Amounts received from the MO Department of Health that is NOT part of the regular food service program.
- 5497 Other Federal Revenue – All other revenues from federal sources not covered by the above local revenue codes.

Non-Current Revenue Sources

- 5611 Sale of Bonds - Amounts received as principal from the sale of bonds.
- 5651 Sale of Property - Amounts received from the sale of equipment such as cafeteria or instructional equipment. Also includes amounts received from the sale of a building or land or a combination of both.
- 5692 Refunding Bonds - Proceeds from a refunding of general obligation bonds.

Other Revenue Sources

- 5811 Tuition from Other LEA's – Amounts received from other local educational agencies (LEA) for the regular school term.
- 5831 Contracted Educational Services – Amounts received from other LEA's for other educational programs including Local Tax Effort reimbursement payments.
- 5841 Transportation – Non-Handicapped - Amounts received for inter-district transportation of other districts' students and amounts received from a district serving as fiscal agent for Early Childhood Special Education (ECSE) transportation.

Other Operating Revenue

The transportation costs of students who are homeless as defined by the federal McKinney-Vento Act are split between the sending and receiving school district. Those reimbursements and costs will vary each year as students are identified and served.

Tuition from other districts is received for students attending Ritenour, but whose domicile district is different. Various other small grants and revenues are received throughout the year.

Expenditures by Function Code

Function means the action or purpose for which a person or thing is used or exists. Function includes the activities or actions that are performed to accomplish the objectives of the school district. The activities of a school system are classified into five broad areas or functions: Instruction, Supporting Services, Community Services, Facilities Acquisition/Construction Services and Debt Service.

Instruction (1000's) – Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type that assist in the instructional process.

Support Services (2000's) - Support services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction, and to a lesser degree, community services. Supporting services exist as adjuncts for the fulfillment of the objectives of instruction, rather than as entities within themselves.

Facilities Acquisition/Construction Services (4000's) - Those activities concerned with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation and extensions of service systems and other built-in equipment; and improvements to sites.

Debt Services (5000's) – Those activities involving the servicing of the debt of the district.

Expenditures by Object Code

An expenditure object code is based on how a particular expenditure is paid out or planned to be paid out. Detailed expenditure codes are further broken down in order to collect specific expenditure details for reporting purposes.

Salaries (6100's) - Amounts paid to employees of the district who are considered to be in a position of permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district.

Employee Benefits (6200's) - Amounts paid by the district on behalf of employees. These amounts are not included in the gross salary, but are over and above. Such payments are fringe benefits. While not paid directly to employees, fringe benefits nevertheless are part of the cost of salaries and benefits. These charges should be distributed to functions in accordance with the salary function of the employee or group of employees.

Purchased Services (6300's) - Amounts paid for services rendered by personnel who are not on the payroll of the district and for other services which the district may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired result.

Supplies and Materials (6400's) - Amounts paid for material items of an expendable nature that are consumed, worn-out, deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

Capital Outlay (6500's) - Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

Long and Short Term Debt (6600's) - Expenditures for the retirement of debt, the payment of interest on debt, and the payment of fees.

Financial Section



SUMMARY OF REVENUES & EXPENDITURES

All Governmental Funds

The following schedule presents a comparison of the revenue and expenditure budget for all Governmental Fund Types with the budget for the current year. (Note: Differences in revenues & expenditures between all governmental funds and operating funds are due to the Debt Service and Bond Issue Funds.)

	Budget 2024-25	Budget 2025-26	\$ Change	% Change
Revenue Sources:				
Local	\$ 53,622,507	\$ 55,047,583	\$ 1,425,076	2.7%
County	925,000	995,621	70,621	7.6%
State	37,854,903	40,920,808	3,065,905	8.1%
Federal	11,218,132	7,082,000	(4,136,132)	-36.9%
Other	225,000	235,000	10,000	4.4%
	<u>\$ 103,845,542</u>	<u>\$ 104,281,012</u>	<u>\$ 435,470</u>	0.4%
Expenditures:				
Object	Budget 2024-25	Budget 2025-26	\$ Change	% Change
Salaries	\$ 51,468,411	\$ 52,381,624	\$ 913,213	1.8%
Employee Benefits	17,371,536	19,021,438	1,649,902	9.5%
Purchased Services	12,645,862	12,567,362	(78,500)	-0.6%
Supplies	9,668,594	10,159,790	491,196	5.1%
Capital Outlay	7,412,475	877,888	(6,534,587)	-88.2%
Long and Short Term Debt	6,537,677	7,206,486	668,809	10.2%
Contingency	282,645	275,000	(7,645)	-2.7%
	<u>\$ 105,387,200</u>	<u>\$ 102,489,588</u>	<u>\$ (2,897,612)</u>	-2.7%
Excess (deficiency) of Revenues over Expenditures:	\$ (1,541,658)	\$ 1,791,424	\$ 3,333,082	-216%
Beginning Operating Fund Balance:	\$ 45,610,613	\$ 44,068,955	\$ (1,541,658)	-3.4%
Proj. Ending Operating Fund Balance:	\$ 44,068,955	\$ 45,860,379	\$ 1,791,424	4.1%

SUMMARY OF REVENUES & EXPENDITURES

Operating Funds only

	Budget 2024-25	Budget 2025-26	\$ Change	% Change
Revenue Sources:				
Local	\$46,209,486	\$46,829,140	\$ 619,654	1.3%
County	768,567	826,191	57,624	7.5%
State	37,854,903	40,920,808	3,065,905	8.1%
Federal	11,218,132	7,082,000	(4,136,132)	-36.9%
Other	<u>225,000</u>	<u>235,000</u>	<u>10,000</u>	4.4%
	<u>\$96,276,088</u>	<u>\$95,893,139</u>	<u>\$ (382,949)</u>	-0.4%
Object	Budget 2024-25	Budget 2025-26	\$ Change	% Change
Salaries	\$51,468,411	\$52,381,624	\$ 913,213	1.8%
Employee Benefits	17,371,536	19,021,438	1,649,902	9.5%
Purchased Services	12,645,862	12,567,362	(78,500)	-0.6%
Supplies	9,668,594	10,159,790	491,196	5.1%
Capital Outlay	2,902,002	877,888	(2,024,114)	-69.7%
Long and Short Term Debt	119,977	771,936	651,959	543.4%
Contingency	<u>282,645</u>	<u>275,000</u>	<u>(7,645)</u>	-2.7%
	<u>\$94,459,027</u>	<u>\$96,055,038</u>	<u>\$ 1,596,011</u>	1.7%
Excess (deficiency) of Revenues over Expenditures:	\$ 1,817,061	\$ (161,899)	\$(1,978,960)	-109%
Beginning Operating Fund Balance:	\$35,943,397	\$37,760,458	\$ 1,817,061	5.1%
Proj. Ending Operating Fund Balance:	\$37,760,458	\$37,598,559	\$ (161,899)	-0.4%

ANALYSIS OF PROPOSED BUDGET

The budget presented in this document reflects the priority of the budget requests based upon the limited resources of the District. There were many additional resources and programs that might have been implemented if additional funds had been available. The current climate to provide public education is difficult. Because public education funding comprises a large portion of the state budget, education becomes an easy target for politicians, lobbyists and others who covet those resources for other means. For the most part, people feel connected to education based upon their personal experiences and have difficulties understanding the complexities of the educational process.

These feelings are further fueled by the results of achievement. Ritenour, like many other districts, has not seen the student achievement results it expects. One can also easily point to the lack of funding, the changing student demographics and a cultural shift in our society as the reasons. It is our job as educators to confront these issues to ensure the students in our District have the best opportunities to succeed. This budget acts as one way to reproduce the educational programs of the District as a financial representation, and to also present information that both compares and provides historical elements of the District.

Covid-19 Pandemic

The District has received over \$24 million in federal pandemic relief funds. These funds helped cover additional costs, as well as add instructional staff, and staff to support students with social/emotional needs and behavior. Since March, 2020, the District has added 63 positions. Due to the expiration of these funds in September 2024, the District's Board of Education has approved a plan to reduce positions as vacancies occur through attrition, that is, resignation or retirement. It is the District's goal to not lay off any employees during this process. The financial goal is to reduce by an average of 10 positions per year over the next 5 years, starting with the 2024-2025 fiscal year. In 2024-2025, the District reduced 15 positions, and the District is on track to reduce 13 more positions in 2025-2026, as reflected in this budget document. These positions are carefully reviewed as to the effect on the instructional programs before the decision is made to reduce a position. The District's operating fund balances are sufficient to absorb minimal to medium operating deficits during this transition.

Beside the influx of federal pandemic relief funds over the last 4-5 years, the budget for operations of the Ritenour School District can generally be characterized as being consistent. In November, 2017, the district taxpayers voted on Proposition A, a \$.39 operating tax increase. The district voters overwhelmingly passed Proposition A with 64.5% approval. This generated approximately \$2.1 million in the 2018-2019 year in additional operating revenue, in order to decrease operating deficits, maintain the district's instructional programs, and try to maintain competitive salaries and benefits. Given the district's financial position, new initiatives and program modifications can be difficult. However, by continually examining operations for efficiency, ensuring appropriate staffing an

spending wisely, several improvements were implemented in the 19-20 year, with additional implementations every year. These high visibility programmatic changes should positively impact student learning. Some of these changes and initiatives are highlighted below:

The District operates an International Welcome Center (IWC) to support middle and high school students who are new to the United States and have Limited English Proficiency (LEP). The students in this program either do not speak any English or are very limited in their English communication skills. Districtwide, the number of LEP students continues to grow, and meeting the needs of these students is a District priority. To address this issue, the District sought and acquired additional space for this and other programs.

In August 2024, the District purchased the former Holy Trinity Parish and school site at 10901 St. Henry Lane, St. Ann for \$1 million, in the northwest portion of the District. To finance the purchase, the District issued \$6.305M in Certificates of Participation for the costs of the real estate acquisition and renovation of the site, plus the costs of delivery related to the certificates. As a result, the District will pay an average of about \$0.6M per year from the Operating Fund through December 2039. After purchase, the District Board voted to name the site the Ritenour Center for Educational Excellence (RCEE). Starting in August 2025, the RCEE will serve as an educational hub for the International Welcome Center, the Center for Gifted Education, and an Annex location for the Ritenour School for Early Childhood Education. The new campus will honor two influential educators in the history of the District, naming the Julie Hahn Center for International and Gifted Learners and the Janine Milam-Haynes Early Childhood Annex. A grand opening celebration is planned for August 2025 to kick off the 2025-2026 school year.

Elementary students identified as gifted and talented had been served in a Gifted Center, which was established at Ritenour Middle School. This program will continue at the Ritenour Center for Educational Excellence starting with the 2025-2026 school year. Monday-Thursday, students are transported to the center to be instructed by a total of three teachers with gifted certification. Students are grouped by grade one day each week (1st & 2nd, 3rd, 4th, 5th). This allows students to interact and learn with other gifted students. This has been determined to be a best practice in gifted education. On Fridays, the teachers go to schools to instruct students who have opted out of the center-based approach. Besides a project-based instructional approach, another advantage of this change was a reduction of three teachers to reduce expenditures.

The District's alternative education programs are housed in a separate building in the District called the Husky Academy. Half of the programs have been run by ACE Learning Centers Inc., but are still supervised by the District director of Alternative Education. Starting in 2019-2020, the District self-operates all of the programs except the traditional online program that offers an alternate diploma. In 2028-2019, the programs were expanded to serve up to 110 FTE students, increased from 79. The programs consist of the following

- ❖ Traditional online program for high school students (alternate diploma)
- ❖ New high school program, offering a mix of online and direct instruction
- ❖ “Keeping Pace” high school program (alternative to out-of-school suspension)
- ❖ “Positive Transitions” middle school program (alternative to out-of-school suspension)
- ❖ Social worker and counselor support for all students
- ❖ Missouri Options credit recovery and high school alternative graduation program
- ❖ Special education and English language learner supports provided as needed

During the 2017-2018 school year, the District lease-purchased 28 of its own buses and began to operate its student transportation system in-house. The budgeted cost was roughly the same as the anticipated increased cost of continuing to contract this service. The District maintains greater control, more flexibility, and better supervision and training of bus drivers. Drivers are employees of the District, and therefore have greater pride and responsibility in their duties including building relationships with students. This has helped to ensure better service and more appropriate student behavior on the buses. The reliability of its fleet increased, and the department has received the Fleet of Excellence Award due to the high pass rate of bus inspections performed by the Missouri State Highway Patrol. The on-time performance of its fleet has continued around 99.5% every year. In April, 2024, the District received an official award letter of a \$9,495,000 grant from the U.S. Environmental Protection Agency (EPA) to purchase 24 electric-vehicle (EV) buses, and installation of 24 charging stations. In the spring of 2025, the District was in the midst of phasing in all the new electric buses and selling back 20 of its diesel buses.

Each year during the budget process, teaching positions are evaluated based upon student enrollment projections and building needs. This year, like most, teachers will be reassigned based on grade level needs in either their existing building or in other buildings based upon student projections.

Total personnel changes between the beginning 2024-2025 budget and the 2025-2026 budget are:

Additions:

- Ritenour Center for Educational Excellence (RCEE) early childhood teachers (2)
- RCEE early childhood paraprofessionals (2)
- RCEE daytime custodian (1)
- RCEE food service staff (3)

Reductions:

- Evening custodian (1)
- Building substitutes (4)
- Hoech Middle School school counselor (1)
- Social-emotional learning (SEL) staff, grant-funded (2); SEL teacher assistant (1)
- Instructional coach, grant-funded (1)
- Social worker (1)
- Nurse (1) / nurse floater (1)
- K-8 teachers (5)
- Elementary interventionists (2)
- School for Early Childhood Education paraprofessional (1)

With the changes in the positions previously described and other minor changes as shown on pages 234-38, the 2026 budget decreases the total District personnel by an FTE of 13 positions. Contingency funds have once again been set aside for funding additional teachers if student enrollment increases beyond the projected level.

A new lease-purchase agreement was entered into in January, 2020 to pay off old leasehold revenue bonds, and provide funding to renovate and improve the Husky Support Center, located at 9303 Midland Blvd. in Overland. The Husky Support Center, a former church, houses the District's transportation department and provides wrap-around support and structures focused on improving achievement for every student in every Ritenour classroom. The District also utilizes the building for centralized District storage, freeing up space in all schools. Effective April 15, 2020, it also began to house a community food pantry (Ritenour Co-Care Food Pantry, a separate 501(c)(3) organization, which serves over 900 families every month, and serves only residents of the District). The pantry pays the District a minimal rent amount. In November, 2024, the Husky Health Center, previously housed at Hoech Middle School since 2019, expanded its services provided by CareSTL Health at its new location inside the Husky Support Center. Previously serving only Ritenour students, the center will now provide medical and behavioral health services to Ritenour families, staff members and District residents, with expanded hours of operation. Other Husky support programs include the Optometry Center, Ritenour Donation Center, the Ritenour Information Technology Department, and Mathnasium.

All projects and equipment purchases in the 2025 budget are funded by operational or bond issue monies.

The District generally follows a seven-year revolving curriculum adoption program per subject. Curriculum adoptions approved by the Board of Education for 2025-2026 at a cost of approximately \$738,000 are as follows:

- ❖ Performing and Visual Arts
- ❖ World Languages
- ❖ Gifted
- ❖ Limited Social Studies

TOTAL OPERATING REVENUE BY SOURCE

	Budget 2024-25	Budget 2025-26	\$ Change	% Change
Revenue Sources:				
Local	\$46,209,486	\$46,829,140	\$ 619,654	1.3%
County	768,567	826,191	57,624	7.5%
State	37,854,903	40,920,808	3,065,905	8.1%
Federal	11,218,132	7,082,000	(4,136,132)	-36.9%
Other	225,000	235,000	10,000	4.4%
	<u>\$96,276,088</u>	<u>\$95,893,139</u>	<u>\$ (382,949)</u>	-0.4%

RESOURCES TO SUPPORT OPERATIONS

All instructional and support services included in the 2026 budget are funded by local, county, state or federal sources of revenue.

Any disruption in state or federal funding places extreme pressure on the District's fund balances and local tax revenue. In Missouri, when the state fails to properly fund education, the burden falls on the District's residents to make up the difference by increasing local taxes, spending down fund balances or suffering the loss of educational services. Given these continuing financial uncertainties, the District continues to take a conservative approach to revenue forecasts and funding educational programming requests, insisting that these requests ensure prudent and focused use of funds to provide the highest quality education possible within our financial constraints.

Despite these fiscal constraints, the District and its students were awarded and recognized this past year for numerous achievements as indicated below:

- Ritenour School for Early Childhood Education Named Missouri's 2024 Early Childhood Program of the Year
- Ritenour High School Senior Youngest Student to Earn Honors Scholar
- Marion Elementary Teacher Honored with Emerson Award
- Ritenour High School Marching Band Earns Top Honors
- Ritenour High School Army JROTC Continues to Grow
- Ritenour High School Senior Earns Miss Mark Twain Teen Honors
- Ritenour High School Senior Receives St. Louis County Leadership Award
- Ritenour High School Students Selected for All-District and All-Suburban Honors
- Ritenour High School Senior Named QuestBridge Match Scholar
- Ritenour Students Earn Top Music Honors
- Ritenour Wrestlers Make History at State Championship
- Six Ritenour High School Seniors Selected for Early Decision Acceptance
- Ritenour High School Sophomores Chosen for Missouri Scholars Academy
- Iveland Elementary Special School District Teacher Earns Starfish Award
- Ritenour High School Student Journalists Bring Home State Honors
- Ritenour High School Junior Earns Second Place in State at HOSA Conference
- Ritenour High School Leadership Students Earn Missouri Gold Award

Local Revenue (\$55 million)

The primary sources of local revenue are taxes upon real and personal property within the District, excluding railroad and utility property taxes, and receipts from the Proposition C state sales tax. The 2025 budget year is not a year of county-wide reassessment, and therefore, normally assessed valuations should be relatively flat. Personal property values are not updated until later in the year. Other adjustments to the District’s assessed value will be additions from new construction and purchases of new personal property, and decreases from other appeals to the St. Louis County Board of Equalization or the Missouri State Tax Commission. 2025-2026 new commercial construction includes expansions of the St. Louis Airport Hilton and Enterprise Rent-a-Car at sites near St. Louis’ Lambert International Airport.

Tax revenue growth is always limited to the lower of the actual growth in assessment, the consumer price index (CPI), or 5%. State statutes related to the calculation of property taxes allow political subdivisions to roll up their tax rates so they are not harmed by decreases in assessed valuation. A political subdivision can only roll-up to the maximum authorized levy. Ritenour is not at the maximum authorized tax rate for residential or commercial real estate. Passage of Proposition A in November 2017 increased the operating levy by 39 cents. Since the value of new construction and improvements is based upon that tax year’s activity, the variation can be dramatic from year to year as indicated below:

FISCAL YEAR	REAL ESTATE		TOTAL VALUATION
	Residential	Commercial	
2014-15 *	\$ 109,700	\$ 1,523,800	\$ 1,633,500
2015-16 *	\$ 3,300	\$ 904,000	\$ 907,300
2016-17 *	\$ 9,000	\$ 512,000	\$ 521,000
2017-18 *	\$ 16,500	\$ 1,033,000	\$ 1,049,500
2018-19 *	\$ 233,700	\$ 267,200	\$ 500,900
2019-20 *	\$ 294,000	\$ 145,600	\$ 439,600
2020-21 *	\$ 213,100	\$ 698,900	\$ 912,000
2021-22 *	\$ 369,000	\$ 249,600	\$ 618,600
2022-23 *	\$ 392,800	\$ 3,658,320	\$ 4,051,120
2023-24 *	\$ 281,400	\$ 144,000	\$ 425,400
2024-25 *	\$ 420,000	\$ -	\$ 420,000
2025-26 #	\$ 457,200	\$ 1,929,600	\$ 2,386,800

* actual # estimated

Note: 22-23 commercial new construction increased due to a parcel being reclassified from tax abatement on to the tax rolls

Under the provisions of an initiative petition adopted by the voters of Missouri on Nov. 2, 1982, commonly known as “Proposition C,” revenues generated by a 1% state sales tax are credited to a special trust fund for school districts and are deemed to be “local” revenue for school district accounting purposes. These revenues are distributed to each school district within the State on a weighted average daily attendance basis. The state legislature has appropriated \$1,495 per weighted ADA for fiscal year 2026, with an appropriation denominator that combines a portion of weighted membership with weighted average daily attendance. The District budget reflects the DESE estimate at a less-than-full appropriation amount, to account for a possible lull in economic activity.

County Revenue (\$1 million)

For school taxation purposes, all state assessed railroad and utility property within a county is taxed uniformly at a rate determined by averaging the tax rates of all school districts in the county. No determination is made of the assessed value of the railroad and utility property physically located within the boundaries of each school district. Such tax collections for each county are distributed to the school districts within that county according to a formula based on total student enrollments in each district and on the taxes levied by each district. County revenue also includes certain fines and forfeitures collected from violations within the boundaries of the county and distributed to each school district based upon the September Membership count.

State Revenue (\$40.9 million)

The District’s primary source of state revenue is generated under a foundation formula enacted under Sections 163.011 through 163.071, Revised Statutes of Missouri, as amended. The formula provides state aid to school districts dependent upon a student need perspective. Each district’s student attendance will be recalculated in a weighted average daily attendance method, taking into account students with special education needs, those having limited English proficiency and those qualifying for free and reduced-price lunch. School districts in St. Louis County do not receive weighting for students with special education needs, as these students are served by the Special School District of St. Louis County (SSD). This weighted ADA is then multiplied by the State Adequacy Target (SAT), which the state has determined to be the amount successful schools in the state spend on a per student basis. The Dollar Value Modifier (DVM) is then multiplied to adjust this figure. The DVM is used to adjust for regional differences in the cost of education within the state. This total entitlement is then reduced by a district’s local effort calculation. Local effort is defined as the amount of property taxes that a \$3.43 levy would produce based upon the 2004 assessed valuation plus actual taxes received from other state and local sources.

In May 2016, the Missouri General Assembly voted to override Governor Nixon’s veto of Senate Bill 586. This legislation restored the five percent cap on the growth of the State Adequacy Target that was removed by the General Assembly in 2009. Based upon the language of the bill, the calculated SAT was reduced from \$6,580 to \$6,241. The current SAT for the 2025 fiscal year is \$6,760. For the 2026 fiscal year, The SAT increases to \$7,145. The Missouri General Assembly appropriated enough for full funding of the foundation formula, with an SAT of \$7,145, pending the governor’s approving the budget by July 1, 2025. Funding for this formula is dependent upon sufficient revenues collected by the state and the governor’s approval. Based on this, the District budget reflects less than the full appropriation amount. The Weighted Average Daily Attendance (WADA) will also include the number of preschool

children who qualify for free/reduced-price meals for which no tuition is charged. The District's preschool is now free for parents, as the District started claiming preschool student attendance in 2022-2023. Missouri's basic funding formula is based on the highest of three years of attendance. The projected WADA uses the projected ADA from 2025-2026 including pre-K for the calculation.

Missouri also provides a reimbursement incentive for public school districts to transport students who live more than one mile from the school they attend. This program is designed to provide schools with 75% reimbursement of allowable costs. The reimbursement percentage may vary due to an efficiency adjustment applied to each school district's program. Appropriations have increased in recent years and were fully-funded in 2023-2024, and 2024-2025 fiscal years. The legislature has appropriated enough money needed to fully fund this formula in 2025-2026, but an important funding clause was removed to guarantee full-funding of the transportation formula. There is some doubt that the state can fund all of its appropriations, and the District expects modest cuts in this funding. To continue to budget conservatively, the District has budgeted \$1.34M vs. the full-funding amount of approximately \$1.6 million.

Federal Revenue (\$7.1 million)

The District receives certain grants and other revenue from the federal government, which are usually required to be used for the specific purposes of the grant or funding program. These include, Title I – Improving Academic Achievement of the Disadvantaged, Title II A – Teacher and Principal Training and Recruiting, Title III – Language Instruction for Limited English Proficient and Immigrant Students and the Carl D. Perkins Career and Technical Education Improvement Act. The District also receives a significant portion of its federal funds from the School Lunch and Breakfast Programs that subsidize meal costs for students of low-income families.

The actual amount of federal revenue Ritenour may be allocated will vary year to year based upon federal program funding and District census and poverty data. It should also be noted that a portion of unspent funding from the current year may be carried forward to the next fiscal year. The budget reflects projected amounts of funding based on the best information we have at the time the budget is created and approved. Revenue from the National School Lunch and National School Breakfast programs also are a significant source of federal revenue.

The large fluctuations in federal revenue for recent years are due to Covid relief funds, specifically ESSER III revenue, which ended in September 2024.

Other Revenue (\$.2 million)

The transportation costs of students who are homeless as defined by the federal McKinney-Vento Act are split between the sending and receiving school district. Those reimbursements and costs will vary each year as students are identified and served.

Tuition from other districts is received for students attending Ritenour, but whose domicile district is different. Various other small grants and revenues are received throughout the year.

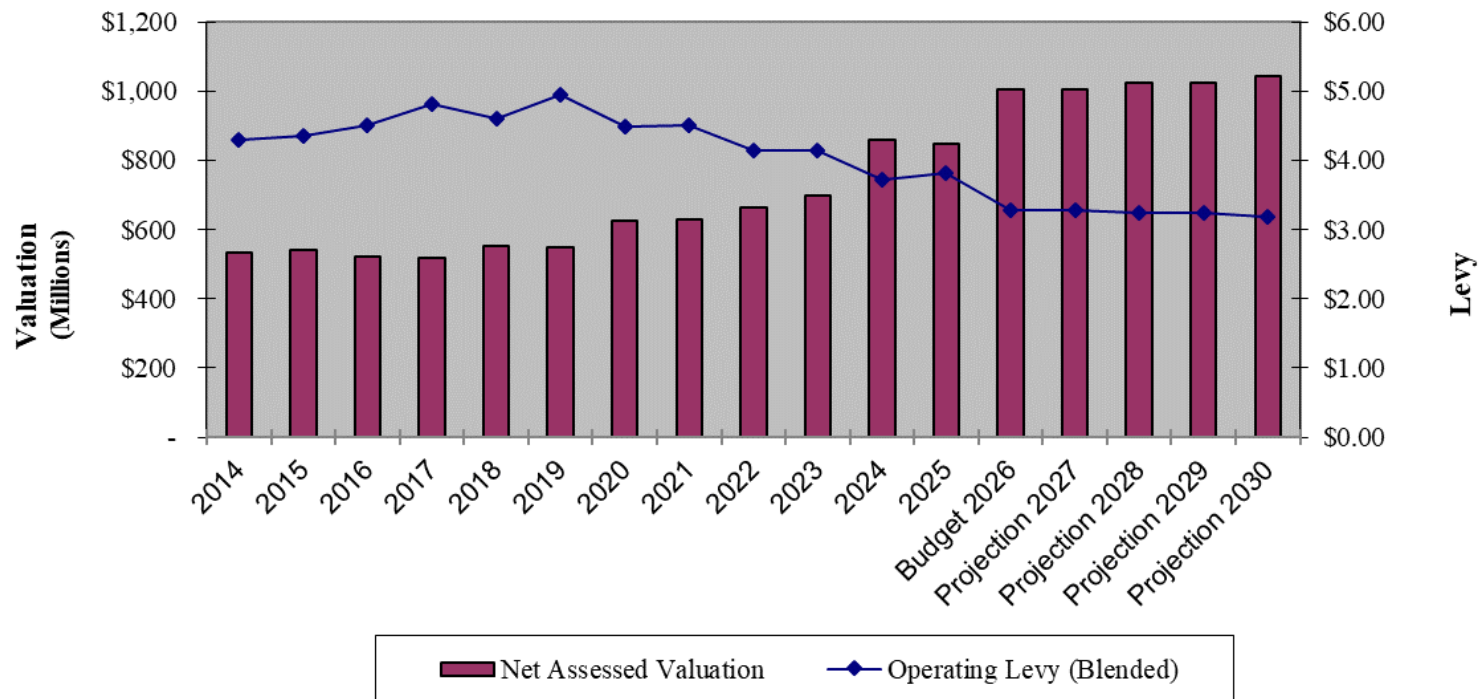
The Ritenour School District is fortunate to have strong community support that resulted in the November 2017 passage of a \$.39 operating tax increase. An 18¢ tax levy transfer was also approved in April, 2005 from the debt service levy to the operating levy. In November 1998, approval of the Proposition C Rollback waiver was passed, the equivalent of a 46¢ tax increase.

State legislation requires the District to set multiple tax rates based upon the type of property and its classification. The District is required to set separate rates for personal property, residential real estate and commercial real estate. A combined or blended rate is used for state-wide assessments. The intent of this change is to be revenue neutral to the school district while more equitably assessing taxpayers.

The District receives a category of tax revenue listed as prior year taxes. These are taxes from taxpayers who paid them after the December 31 due date, and the District receives those funds after June 30. For the 2016 fiscal year, this delinquent tax revenue totaled \$0, due to the amount of protested tax refunds to taxpayers were higher than the amount received. This was the first year Ritenour has ever recorded a \$0 amount in this category. In that year, the state tax commission and the St. Louis County Assessor's office settled a large number of taxpayer assessment appeals, some from as far back as 2005. This was the cause for a majority of these refunds. Once the county reports the total amount of assessment modifications, the District has the opportunity to recalculate its prior tax rates and make a current year adjustment to the tax rate to recoup lost revenue from the previous year(s). A 28.3¢ recoupment adjustment to the commercial tax rate was levied for the 2016 tax rate. Due to the increase in commercial real estate assessed value, a 23.897¢ recoupment adjustment was levied for the 2017 tax rate, and 26.99¢ for the 2018 rate. For the 2018 fiscal year, the amount of prior year tax revenue returned to a positive amount, approximately \$1,070,000, and approximately \$1,128,000 year-to-date in fiscal year 2019. However, with increases in assessed value due to the reassessment cycle, the St. Louis County Assessor expects a continually increasing number of appeals to be filed with the St. Louis County Board of Equalization and/or Missouri State Tax Commission. Therefore, this revenue could be adversely affected. Consistently conservative, only \$1,155,246 has been budgeted for 2026. No estimate on a recoupment levy for the 2026 fiscal year has been made.

The graph below depicts the District’s net assessed valuation over a number of years, and its combined operating and debt service tax levy. Ritenour’s relatively low assessed valuation when compared to other districts make it comparatively more difficult for the District to meet the greater local demand. The increases in assessed value due to the 2017 reassessment cycle, and since then has provided optimism for an increasing trend. However, the housing and commercial market can fluctuate from year to year. As explained by the St. Louis County Assessor, there is approximately a 2-year lag between actual home sale prices and reflected assessed values, along with overall economic growth and commercial real estate values.

NET ASSESSED VALUATION & OPERATING LEVY



OPERATING EXPENDITURES

A summary schedule of operating expenditures by object (expenditure category) is presented below. Operating expenditures include costs paid from the Incidental Fund, Teachers Fund, and non-bond issue portion of the Capital Projects Fund.

TOTAL OPERATING EXPENDITURES BY OBJECT

Object	Budget 2024-25	Budget 2025-26	\$ Change	% Change
Salaries	\$51,468,411	\$52,381,624	\$ 913,213	1.8%
Employee Benefits	17,371,536	19,021,438	1,649,902	9.5%
Purchased Services	12,645,862	12,567,362	(78,500)	-0.6%
Supplies	9,668,594	10,159,790	491,196	5.1%
Capital Outlay	2,902,002	877,888	(2,024,114)	-69.7%
Long and Short Term Debt	119,977	771,936	651,959	543.4%
Contingency	<u>282,645</u>	<u>275,000</u>	<u>(7,645)</u>	-2.7%

The increase in salaries reflect the actual salaries approved by the Board of Education. The salary increase also reflects the position changes and assumes certain costs for vacant positions.

Overall 2025-2026 salary increases:

- Teacher 4%
- Administrator 4%
- Support staff 4%

The capital outlay decrease is due to a decision to hold off on non-essential capital improvements in anticipation of a possible zero-rate increase bond issue in the coming year or so. The vast majority of contingency monies are set aside for additional teachers if class sizes increase due to unexpected enrollment growth. The contingency is also used for increased salaries for those teachers who obtain advanced degrees or a certain number of hours toward an advanced degree during the school year. Finally, the contingency funds may be used to hire retired administrators during leaves of absence for building principals or assistant principals, or other expenditures at the superintendent’s discretion.

Personnel-related costs (salary and benefits) encompass the largest portions of the budget (74.3% for the 2026 fiscal year).

Educational services, which tend to be very labor intensive, would be further magnified if the District did not outsource a large portion

of its custodial and maintenance services (which are classified as purchased services). The spending patterns of the District remain relatively consistent, indicating the effectiveness of financial controls used in managing the expenditure growth of the budget.

The District's Debt Service Fund provides for principal and interest payments on outstanding debt. As of July 1, 2025, the District will have a total outstanding principal balance of \$43.585 million. The District took the opportunity to adjust the bond payment schedule and reduce future payments using refunding issues numerous times in the past. Principal and interest payments are budgeted. District voters approved a \$19.5 million bond issue on June 2, 2020. This bond issue has addressed several facility needs such as HVAC upgrades, cafeteria modernizations, lighting & energy efficiency replacements & upgrades, and safety & security upgrades. The District has the capacity for a bond issue for as much as \$40M in April 2026 and is considering options at this time.

In the past, the District's medical insurance premiums have grown faster than any other expenditure. In fact, increases in the last two years have doubled nearly every other expenditure category. Ritenour participates in the CSD Insurance Trust (Trust) with 24 other school districts and charter schools in the region to spread risk and increase the bargaining power of the group. Beginning October 2013, the Trust moved from a fully-insured plan to a self-insured plan. In a self-insured plan, the Trust acts as its own insurer instead of purchasing health insurance from an insurance company. The Trust uses the money that it would have paid the insurance company and instead pays the health care claims to providers directly. The Trust contracts with Anthem to provide a medical network and to administer the plan, but it bears the risk and reward of being self-insured. The Trust also purchases stop-loss insurance coverage to limit its risk.

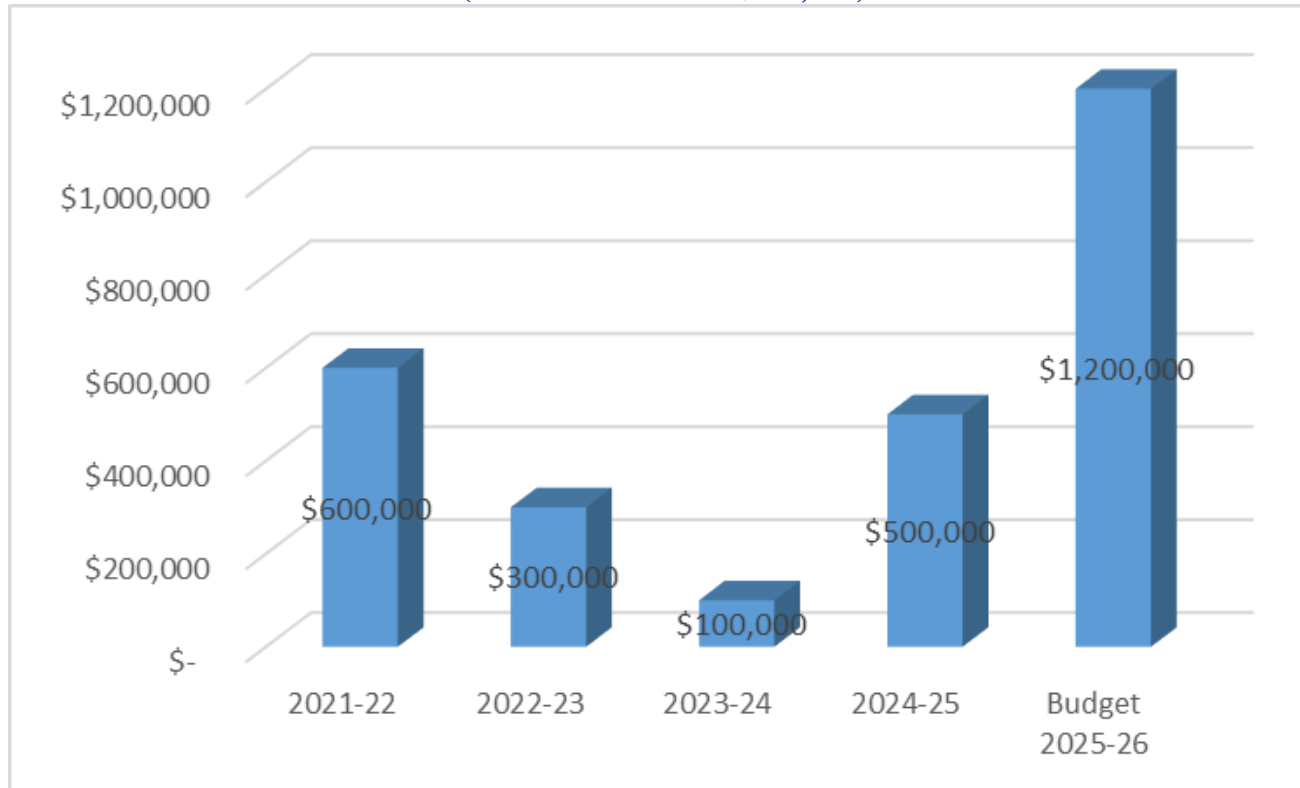
The Trust places each participating district into one of five tiers based upon their three-year average loss ratio in order to allocate the next year's increase. The loss ratio is the ratio of total claims paid plus expenses divided by the total premiums paid. Ritenour's three-year average loss ratio has increased over the last few years from 82% to 91%, which is contributing to increased costs. Based upon that ratio and a number of other factors, Ritenour is projected to receive a rate increase of approximately 14.8% beginning October 1, 2025, the beginning of the plan year for the Trust and District. This amount may lower or increase based on the final decision from the Trust Members. Below is the Trust's latest current year tier structure for rate increases:

MEDICAL INSURANCE TIER INCREASES

	<u>Avg. Loss Ratio</u>	<u># of Districts in Tier</u>	<u>Percent Increase</u>
Tier 1	< 70%	1	2.8%
Tier 2	70-79.99%	0	6.8%
Tier 3	80-89.99%	3	10.8%
Tier 4	90-99.99%	6	14.8%
Tier 5	> 100%	13	18.8%
New Districts		2	10.8%

The District has historically paid for coverage at the \$1,000 corridor level for employee medical insurance. The corridor is basically a delayed deductible after use of a Health Reimbursement Account. The corridor is not related to normal co-pays or wellness visits, but applies to more major medical expenses, such as inpatient hospital stays, and certain diagnostic outpatient procedures. Therefore, the effect on employees is minimal. Below is a graph of the District’s historical insurance premium increases on a fiscal year basis:

MEDICAL INSURANCE PREMIUM INCREASES
 (rounded to nearest \$100,000)



Another significant expense in the employee benefits category is the retirement contributions for PSRS (Public School Retirement System) and PEERS (Public Educational Employees Retirement System). Each year actuarial valuations are performed to determine the liabilities and contribution rates needed to adequately fund both plans. The retirement contribution rates have not increased since the 2012 fiscal year. This contribution rate is paid by the employee and matched by the District and is applied to the employee’s annual compensation, which includes salary and District-paid medical, dental and vision benefits.

OPERATING FUNDS – HISTORICAL RESULTS, BUDGET AND FORECAST

	Actual			Budget		Forecast		
	2022	2023	2024	2025	2026	2027	2028	2029
Beginning Fund Balance:	\$ 30,109,132	\$ 26,627,571	\$ 29,441,540	\$ 35,943,397	\$ 37,760,458	\$ 37,598,559	\$ 36,651,529	\$ 35,269,979
Plus: Revenues								
Local Sources	\$ 38,510,639	\$ 41,375,780	\$ 45,391,761	\$ 46,209,486	\$ 46,829,140	\$ 47,534,000	\$ 48,675,000	\$ 49,453,000
County Sources	\$ 941,267	\$ 1,011,923	\$ 916,984	\$ 768,567	\$ 826,191	\$ 834,750	\$ 843,500	\$ 852,265
State Sources	\$ 28,050,601	\$ 29,401,723	\$ 31,654,402	\$ 37,854,903	\$ 40,920,808	\$ 41,862,000	\$ 42,657,000	\$ 43,425,000
Federal Sources	\$ 5,400,107	\$ 14,639,889	\$ 21,323,797	\$ 11,218,132	\$ 7,082,000	\$ 6,940,000	\$ 6,802,000	\$ 6,666,000
Other Sources	\$ 162,220	\$ 216,462	\$ 154,147	\$ 225,000	\$ 235,000	\$ 245,000	\$ 255,000	\$ 255,000
Total Revenues	\$ 73,064,834	\$ 86,645,776	\$ 99,441,091	\$ 96,276,088	\$ 95,893,139	\$ 97,415,750	\$ 99,232,500	\$ 100,651,265
Less: Expenditures								
Salaries	\$ 44,200,914	\$ 47,953,905	\$ 50,000,632	\$ 51,468,411	\$ 52,381,624	\$ 53,628,611	\$ 54,868,186	\$ 56,137,057
Fringe Benefits	\$ 14,648,607	\$ 15,479,922	\$ 16,395,460	\$ 17,371,536	\$ 19,021,438	\$ 19,582,662	\$ 20,041,750	\$ 20,506,089
Purchased Services	\$ 9,436,938	\$ 12,737,940	\$ 11,493,028	\$ 12,645,862	\$ 12,567,362	\$ 12,819,104	\$ 13,075,101	\$ 13,336,218
Supplies	\$ 7,293,442	\$ 7,211,852	\$ 7,540,390	\$ 9,668,594	\$ 10,159,790	\$ 10,036,299	\$ 10,330,285	\$ 10,614,891
Capital outlay	\$ 422,662	\$ 132,157	\$ 7,193,647	\$ 2,902,002	\$ 877,888	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
Other Expenses	\$ 543,834	\$ 316,030	\$ 316,077	\$ 119,977	\$ 771,936	\$ 771,104	\$ 773,727	\$ 770,307
Contingency	\$ -	\$ -	\$ -	\$ 282,645	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
Total Expenditures	\$ 76,546,396	\$ 83,831,807	\$ 92,939,234	\$ 94,459,027	\$ 96,055,038	\$ 98,362,780	\$ 100,614,050	\$ 102,889,561
Surplus/(Deficit)	\$ (3,481,562)	\$ 2,813,969	\$ 6,501,857	\$ 1,817,061	\$ (161,899)	\$ (947,030)	\$ (1,381,550)	\$ (2,238,296)
Ending Fund Balance*:	\$ 26,627,571	\$ 29,441,540	\$ 35,943,397	\$ 37,760,458	\$ 37,598,559	\$ 36,651,529	\$ 35,269,979	\$ 33,031,683

*Includes non-Bond Issue Capital Project Funds

The forecasted budget deficits illustrate a possible scenario with minimal state funding increases, annual reduced federal funds due to national policy shifts, and limited new construction. This scenario also projects ongoing increases in salary and fringe benefits, limited full-time equivalent reductions, and maintaining Certificates of Participation payments from the Operating Fund instead of from the Debt Service Fund. The District plans to address these areas to avoid the forecasted operating deficits.

ALL FUNDS – HISTORICAL RESULTS, BUDGET AND FORECAST

	Actual			Budget		Forecast		
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
Beginning Fund Balance:	\$ 45,622,910	\$ 41,796,435	\$ 39,315,657	\$ 45,610,613	\$ 44,068,955	\$ 45,860,379	\$ 46,957,899	\$ 47,815,450
Plus: Revenues								
Local Sources	\$ 44,019,115	\$ 47,566,549	\$ 53,783,047	\$ 53,622,507	\$ 55,047,583	\$ 55,876,000	\$ 57,217,000	\$ 58,132,000
County Sources	\$ 1,062,784	\$ 1,139,252	\$ 1,056,998	\$ 925,000	\$ 995,621	\$ 1,005,750	\$ 1,016,500	\$ 1,026,765
State Sources	\$ 28,050,601	\$ 29,401,723	\$ 31,654,402	\$ 37,854,903	\$ 40,920,808	\$ 41,862,000	\$ 42,657,000	\$ 43,425,000
Federal Sources	\$ 5,400,107	\$ 14,639,889	\$ 28,183,797	\$ 11,218,132	\$ 7,082,000	\$ 6,940,000	\$ 6,802,000	\$ 6,666,000
Other Sources	\$ 162,220	\$ 216,462	\$ 9,904,147	\$ 225,000	\$ 235,000	\$ 245,000	\$ 255,000	\$ 255,000
Total Revenues	\$ 78,694,828	\$ 92,963,874	\$ 124,582,391	\$ 103,845,542	\$ 104,281,012	\$ 105,928,750	\$ 107,947,500	\$ 109,504,765
Less: Expenditures								
Salaries	\$ 44,200,914	\$ 47,953,905	\$ 50,000,632	\$ 51,468,411	\$ 52,381,624	\$ 53,628,611	\$ 54,868,186	\$ 56,137,057
Fringe Benefits	\$ 14,648,607	\$ 15,479,922	\$ 16,395,460	\$ 17,371,536	\$ 19,021,438	\$ 19,582,662	\$ 20,041,750	\$ 20,506,089
Purchased Services	\$ 9,436,938	\$ 12,737,940	\$ 11,493,028	\$ 12,645,862	\$ 12,567,362	\$ 12,819,104	\$ 13,075,101	\$ 13,336,218
Supplies	\$ 7,293,442	\$ 7,211,852	\$ 7,540,390	\$ 9,668,594	\$ 10,159,790	\$ 10,036,299	\$ 10,330,285	\$ 10,614,891
Capital outlay	\$ 1,062,229	\$ 5,733,574	\$ 16,977,676	\$ 7,412,475	\$ 877,888	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
Other Expenses	\$ 543,834	\$ 316,030	\$ 374,231	\$ 119,977	\$ 771,936	\$ 771,104	\$ 773,727	\$ 770,307
Contingency	\$ -	\$ -	\$ -	\$ 282,645	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
Bond Principal	\$ 3,775,000	\$ 4,575,000	\$ 14,087,664	\$ 4,750,000	\$ 4,900,000	\$ 5,105,000	\$ 5,345,000	\$ 5,600,000
Bond Interest	\$ 1,558,313	\$ 1,434,400	\$ 1,399,482	\$ 1,663,000	\$ 1,529,650	\$ 1,358,450	\$ 1,125,900	\$ 877,150
Other Fees	\$ 2,028	\$ 2,028	\$ 18,873	\$ 4,700	\$ 4,900	\$ 5,000	\$ 5,000	\$ 5,000
Total Expenditures	\$ 82,521,303	\$ 95,444,651	\$ 118,287,436	\$ 105,387,200	\$ 102,489,588	\$ 104,831,230	\$ 107,089,950	\$ 109,371,711
Surplus/(Deficit)	\$ (3,826,475)	\$ (2,480,778)	\$ 6,294,956	\$ (1,541,658)	\$ 1,791,424	\$ 1,097,520	\$ 857,550	\$ 133,054
Ending Fund Balance:	\$ 41,796,435	\$ 39,315,657	\$ 45,610,613	\$ 44,068,955	\$ 45,860,379	\$ 46,957,899	\$ 47,815,450	\$ 47,948,503

FUND BALANCE ANALYSIS

Financial statements for the District involve the General Fund, Special Revenue Fund, Debt Service Fund and the Capital Projects Fund. The balance in the Debt Service Fund is more predictable than any of the other funds because its expenditures consist mainly of scheduled principal and interest payments. These payment schedules are known in advance for the life of the bonds. The state auditor's office monitors the balance in the Debt Service Fund within the calculation of the debt service levy to ensure the District is levying an appropriate amount to cover its obligations and also to ensure the levy does not exceed the maximum levy allowed. The balance of this fund is legally restricted to these debt service payments and should not be considered when analyzing the District's funds available for operations.

The Capital Projects Fund is also restricted in terms of its usage and sources of revenue. Capital Projects money can be used for the construction of or addition to a building, remodeling of buildings, furnishings for a building, the purchase of real estate and other capital equipment. Capital equipment are items that would normally be repaired instead of replaced, have a useful life of more than a year and cost \$1,000 or more. The District funds these expenditures through bond issue initiatives, transfers from the General Fund, placement of a tax levy in the Capital Projects Fund or other discretionary revenue allocations. In either manner of funding, expenditures need to be projected to determine whether the budgeted amount is within funding limitations. Currently, the remaining Prop S bond issue proceeds are reported in the Capital Projects Fund on the Annual Secretary of the Board Report to the Missouri Department of Elementary and Secondary Education, and the audited financial statements. When there are no bond issue funds, the Capital Projects fund balance is kept at zero, with General Fund transfers needed to fund future expenditures. An exception to this practice occurred in 2023-2024, when the District kept end-of-year funds in the Capital Project Fund to cover any overages from Prop S or ESSER III capital projects.

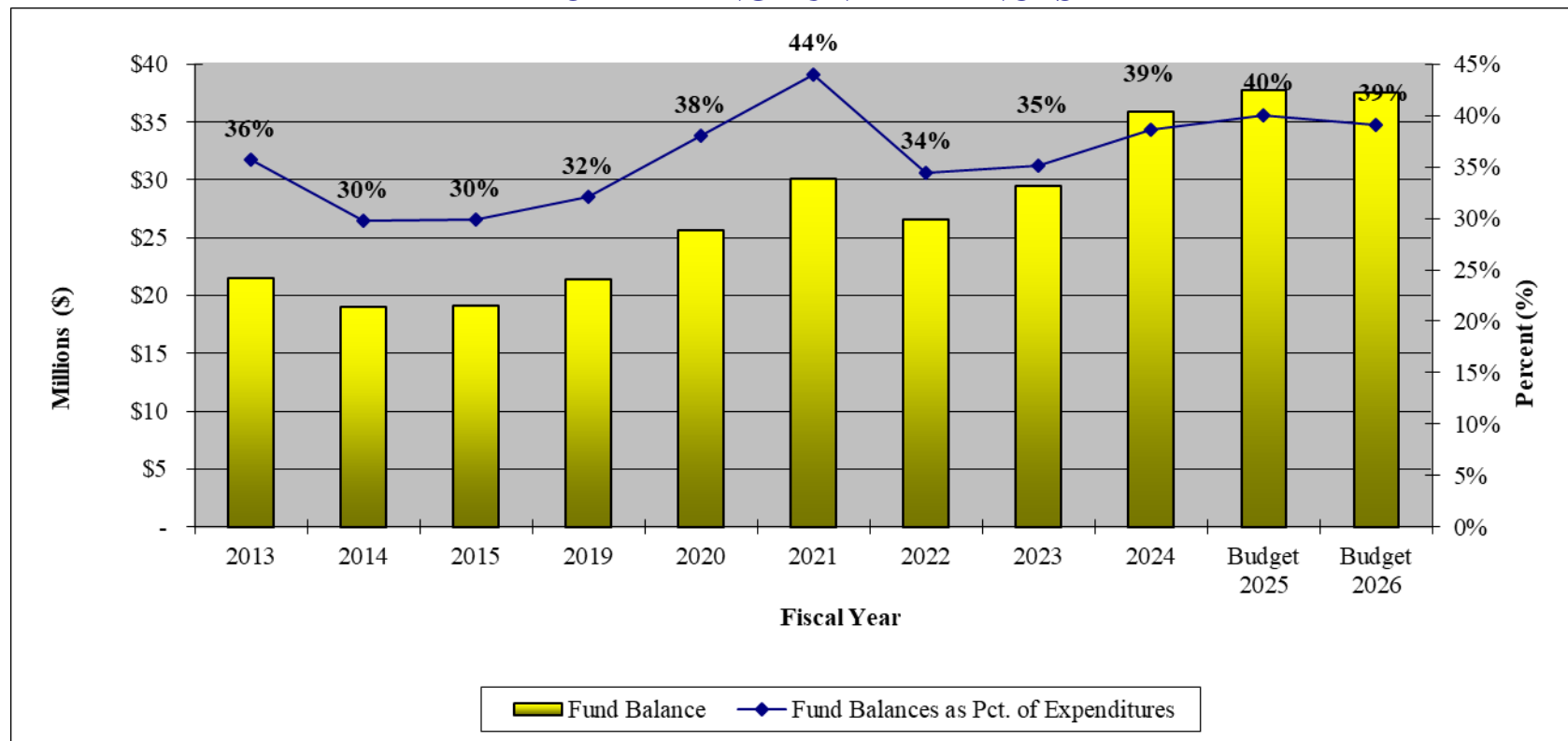
The Special Revenue Fund, also known as the Teachers Fund, is restricted to expenditures for the payment of salaries and fringe benefits of certificated employees, and tuition payments to other school districts. The District does not assign a levy to the Special Revenue Fund, but allocates most state and federal revenue to the fund and utilizes a transfer provision that allows the necessary amount to be removed from the General Fund to support the expenditures in this fund. The amount of the transfer cannot exceed the amount needed to cover the qualified expenditures and therefore the Special Revenue Fund carries a zero fund balance.

The specific limitations and provisions governing the funds above mean that General Fund balances are of the greatest concern, since funds transfer from the General Fund to other Funds.. The Operating Fund excludes the Debt Service Fund and the bond issue portion of the Capital Projects Fund. The Operating Fund balance is the primary indicator of financial viability and stability of the District. The current 2026 budget projects an Operating Fund deficit of \$160,000 to a fund balance of \$37.6 million. It is possible that this projected deficit will be a surplus due to increased recapture of budgeted expenditures as a result of conservative budgeting and spending.

The District will end the 2024-2025 year with an operating fund balance at about 40% of operating expenditures, but is projected to decrease in 2025-2026 due to the end of ESSER revenue and the positions added due to new ESSER funds. The Board of Education and District management are aware that balances can only be used to assist in offsetting any District revenue shortfalls on a short-term basis, as balances can only be spent once. The District is hopeful state funding and local tax revenue continue to increase, as a result of a recovering economy and increasing property values. In addition, the District’s Board of Education has approved a plan to reduce an average of 10 positions per year through attrition (resignation/retirement) over a five year period to reduce operating expenditures. For the 2024-2025 budget, 16 positions were reduced, and 13 or more positions will be reduced as part of the 2025-2026 budget. The District will continue to review all vacant positions as to the effect of instruction and student achievement as it moves forward. In addition, the District will continue to review all expenditures for ways to reduce them without affecting its instructional programs.

The following graph presents the historical and budgeted operating fund balances and the percent of that year’s fund balance as a percent of the year’s operating expenditures.

OPERATING FUND BALANCES



MAJOR ASSUMPTIONS & TRENDS

Local property taxes, sales taxes and the state foundation formula accounts for 86% of all operating fund revenue. Because of this, more time and effort is spent examining and projecting the components of these revenue sources.

Local Property Taxes

Property tax revenue is calculated by multiplying a tax rate to a property value and applying a projected collection percentage to that amount. However, there are multiple classifications of property and different tax rates are applied to each of these classifications for separate tax purposes.

All taxable property within the District is assessed annually by the St. Louis County Assessor. Missouri law requires that real property be assessed at the following percentages of true value:

Residential real property.....	19%
Agricultural real property.....	12%
Commercial and all other real property....	32%

On January 1 in every odd-numbered year, each county assessor must adjust the assessed valuation of all real property located within the county in accordance with a two-year assessment and equalization plan approved by the State Tax Commission.

The assessment ratio for personal property is generally 33 1/3% of true value. However, various subclasses of personal property are assessed at lower ratios.

Under Missouri law, tax abatement and tax increment financing districts are available for redevelopers. Tax abatement exempts business from property taxes for a period of time that usually does not exceed ten years. Tax increment financing (TIF) districts have their taxes frozen at the current levels and deprive the school district of any increases that would have resulted from reassessment until the obligations are either repaid or for up to 23 years.

The table below shows the assessed valuation of property in the District as of December 31 of the tax year as received from the St. Louis County Assessor, along with the projected 2026 assessment valuations:

<u>Fiscal Year</u>	<u>Real Estate Residential</u>	<u>Real Estate Commercial</u>	<u>Personal Property</u>	<u>Less TIF</u>	<u>Total Assessed Valuation</u>	<u>Percent Change</u>
2015	\$ 232,650,890	\$ 170,586,070	\$ 138,651,370	\$ 2,253,060	\$ 539,635,270	1.1%
2016	\$ 217,744,100	\$ 173,592,880	\$ 133,124,550	\$ 3,336,320	\$ 521,125,210	-3.4%
2017	\$ 216,567,610	\$ 172,498,460	\$ 131,041,150	\$ 3,336,320	\$ 516,770,900	-0.8%
2018	\$ 234,118,060	\$ 186,769,980	\$ 135,563,070	\$ 3,701,410	\$ 552,749,700	7.0%
2019	\$ 233,939,250	\$ 184,658,600	\$ 134,825,380	\$ 3,701,410	\$ 549,721,820	-0.5%
2020	\$ 276,379,780	\$ 200,371,030	\$ 152,545,920	\$ 3,723,650	\$ 625,573,080	13.8%
2021	\$ 275,848,110	\$ 200,136,960	\$ 155,587,670	\$ 3,723,650	\$ 627,849,090	0.4%
2022	\$ 311,859,960	\$ 204,637,640	\$ 150,096,880	\$ 3,021,020	\$ 663,573,460	5.7%
2023	\$ 310,636,620	\$ 202,251,920	\$ 186,664,230	\$ -	\$ 699,552,770	5.4%
2024	\$ 395,360,890	\$ 245,677,380	\$ 215,706,830	\$ -	\$ 856,745,100	22.5%
2025	\$ 395,738,620	\$ 239,782,040	\$ 211,668,160	\$ -	\$ 847,188,820	-1.1%
2026*	\$ 491,251,360	\$ 300,555,780	\$ 211,668,160	\$ -	\$ 1,003,475,300	18.4%

* Estimated

DISTRICT ASSESSED VALUATION

Based upon the assessed valuation, tax rates are calculated for each classification of property including the tax rates for operating and for debt service purposes. There is no property reassessment by the county this year.

The following table shows tax rates by category with the 2026 projected tax rate based upon the projected values and the voter-approved increased operating tax rate. The blended tax rate is a calculation of all three property tax rates and is used for state funding purposes. The rates include both operating and debt service rates, and are levied per \$100 of assessed valuation.

TAX RATES

Fiscal	Real Estate		Personal		Percent
Year	Residential	Commercial	Property	Blended	Change
2015	\$ 5.4728	\$ 5.2626	\$ 4.9196	\$ 5.2664	1.1%
2016	\$ 5.6930	\$ 5.6420	\$ 5.0126	\$ 5.5027	4.5%
2017	\$ 5.6930	\$ 5.9395	\$ 5.0121	\$ 5.8165	5.7%
2018	\$ 5.3573	\$ 5.5680	\$ 4.9191	\$ 5.5226	-5.1%
2019	\$ 5.8716	\$ 6.1689	\$ 5.4261	\$ 5.8602	6.1%
2020	\$ 5.2310	\$ 5.6043	\$ 5.4261	\$ 5.3959	-7.9%
2021	\$ 5.2337	\$ 5.6468	\$ 5.4261	\$ 5.4943	1.8%
2022	\$ 4.7384	\$ 5.1981	\$ 5.2391	\$ 4.9922	-9.1%
2023	\$ 4.7356	\$ 5.3352	\$ 5.2391	\$ 5.0433	1.0%
2024	\$ 4.1737	\$ 4.5922	\$ 5.2391	\$ 4.5555	-9.7%
2025	\$ 4.2351	\$ 4.8596	\$ 5.2391	\$ 4.6605	2.3%
2026*	\$ 3.6491	\$ 4.1325	\$ 5.2391	\$ 4.1293	-11.4%
<i>*estimated</i>					

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:

TAX COLLECTION RATES

<u>Fiscal</u> <u>Year</u>	<u>Collection</u> <u>Rate</u>
2016	95.6%
2017	97.2%
2018	97.3%
2019	97.6%
2020	98.8%
2021	97.5%
2022	100.6%
2023	107.9%
2024	95.4%
2025*	98.6%
2026*	96.9%

* *Budgeted*

Based upon the variables indicated above, property tax revenue is calculated. The object codes used to record the receipt of local property taxes includes accounts 5111 and 5112. The actual and budgeted local property tax revenue is:

TAX REVENUE

Fiscal <u>Year</u>	Property Tax <u>Revenue</u>	Percent <u>Change</u>
2016	\$ 28,517,949	-2.4%
2017	\$ 28,166,472	-1.2%
2018	\$ 28,623,026	1.6%
2019	\$ 31,410,280	9.7%
2020	\$ 33,410,547	6.4%
2021	\$ 33,061,199	-1.0%
2022	\$ 32,572,339	-1.5%
2023	\$ 34,536,711	6.0%
2024	\$ 37,174,902	7.6%
2025*	\$ 38,952,826	4.8%
2026*	\$ 40,162,291	3.1%

* *Budgeted*

State Sales Tax

Sales tax revenue is generated through a 1-cent state-wide sales tax that was approved by the voters in 1982 known as Proposition C. 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 amounts of sales tax revenue received for the actual and budgeted fiscal years:

<u>Fiscal Year</u>	<u>WADA</u>	Revenue per <u>WADA</u>	Sales Tax <u>Revenue</u>	Percent <u>Change</u>
2015	6,697.49	\$921	\$6,169,591	6.2%
2016	6,669.60	\$950	\$6,321,511	2.5%
2017	6,722.45	\$977	\$6,567,838	3.9%
2018	6,678.19	\$988	\$6,600,020	0.5%
2019	6,761.92	\$1,007	\$6,807,738	3.1%
2020	6,776.50	\$1,006	\$6,817,093	0.1%
2021	6,898.67	\$1,046	\$7,219,185	5.9%
2022	6,899.15	\$1,214	\$8,373,246	16.0%
2023	6,899.15	\$1,287	\$8,876,597	6.0%
2024	7,052.09	\$1,374	\$9,689,572	9.2%
2025*	7,160.17	\$1,514	\$10,840,497	11.9%
2026*	7,833.64	\$1,495	\$11,711,292	8.0%

* Estimated

State Foundation Formula

The current state foundation formula was passed by the Missouri General Assembly in 2005, and was intended to transition the state away from a local tax rate-based formula to one that is primarily student needs-based. This formula was phased in over a seven-year period that started with the 2006-07 fiscal year. During this phase-in period, state aid for each school district was based upon a percentage of both the old and new formulas.

Ritenour's state aid is determined by first multiplying the District's weighted average daily attendance (WADA) by the state adequacy target. This figure is adjusted by a "dollar value modifier," which is an index of the relative purchasing power of a dollar, calculated as one plus 15% of the difference of the regional wage ratio minus one. The product of the WADA multiplied by the state adequacy target is then reduced by the District's required local effort to calculate the state aid amount.

Note that the formula WADA is calculated differently than the one used for distribution of sales tax revenue. The formula WADA is based upon the greater of the current or the prior two year's regular school years average daily attendance. Additional weight is assigned for students who qualify for free and reduced-price lunch and those who possess limited English language proficiency plus the current year's summer school average daily attendance. The number of students included in WADA is the number over a certain threshold of regular ADA, according to the state averages.

The state adequacy target is intended to be the minimum amount of funds a school district needs in order to educate each student. It is calculated every two years from data obtained from Missouri's highest performing districts. The recalculation can never result in a decrease from the previous state adequacy target amount.

A district's local effort calculation is the amount of locally generated revenue that the district would have received in the 2005 fiscal year if its operating levy was set at \$3.43. This amount has been frozen in the formula, except for adjustments due to increased locally collected fines or decreased assessed valuation in the district. Growth in assessed valuation and operating levy increases will result in additional local revenue to the district without affecting state aid payments.

A portion of the state aid received under the formula is from the "Classroom Trust Fund." This is a fund established by the state treasury that contains a portion of the state's gaming revenues from casinos and the state lottery. This money is distributed to school districts on the basis of average daily attendance. It is important to note that these funds are not in addition to the amount of the state aid calculation, but simply a sub-category to account for educational gaming revenue.

This new formula was fully funded in its first three years of implementation. Since 2010, state appropriations have not increased to meet the financial demands of the formula. This has required the Department of Elementary and Secondary Education to add a proration factor into the formula to distribute the appropriated funds. Starting with fiscal year 2016, the proration factor was eliminated and instead, the State Adequacy Target (SAT) is adjusted to meet the budgetary appropriation. Starting with fiscal year 2026, the formula Weighted ADA will be replaced with Full Weighted Average Membership (FWAM), which is a blend of 10% Weighted Average Membership (WAM) and 90% Weighted Average Daily Attendance. Due to Senate Bill 727, passed in 2024, the value of the WAM in the FWAM will increase by 10% per year through fiscal year 2030, when WAM and WADA will each equal 50% of FWAM. The aim of the bill was to avoid penalizing districts serving students with chronic attendance issues. Below is a summary of the adjusted formula calculations and next year's forecast:

<u>Fiscal Year</u>	<u>Weighted ADA/ FWAM</u>	<u>State Adequacy Target</u>	<u>Dollar Value Modifier</u>	<u>Local Effort</u>	<u>Calculated State Aid</u>	<u>Adjusted Proration Factor</u>	<u>Adjusted Payment Amount</u>	<u>Percent Change</u>
2015	6692.01	\$ 6,131	109.1%	\$ 20,678,813	\$ 24,083,513	96.4%	\$ 23,226,000	
2016	6699.94	\$ 6,146	109.2%	\$ 20,721,147	\$ 24,245,045	n/a	\$ 24,245,045	4.4%
2017	6722.03	\$ 6,160	109.5%	\$ 20,671,495	\$ 24,669,942	n/a	\$ 24,669,942	1.8%
2018	6761.92	\$ 6,218	109.4%	\$ 20,671,495	\$ 25,326,412	n/a	\$ 25,326,412	2.7%
2019	6767.42	\$ 6,308	109.5%	\$ 20,671,495	\$ 26,072,834	n/a	\$ 26,072,834	2.9%
2020	6771.80	\$ 6,375	109.2%	\$ 20,671,495	\$ 26,470,391	n/a	\$ 26,470,391	1.5%
2021	6875.35	\$ 6,375	108.9%	\$ 20,671,495	\$ 27,059,763	n/a	\$ 27,059,763	2.2%
2022	6903.22	\$ 6,375	109.2%	\$ 20,693,723	\$ 27,363,043	n/a	\$ 27,363,043	1.1%
2023	6934.34	\$ 6,375	109.3%	\$ 20,671,495	\$ 27,646,119	n/a	\$ 27,646,119	1.0%
2024	7038.99	\$ 6,375	109.2%	\$ 20,671,495	\$ 28,330,434	n/a	\$ 28,330,434	2.5%
2025*	7728.28	\$ 6,651	108.8%	\$ 19,694,387	\$ 36,225,721	n/a	\$ 36,225,721	27.9%
2026*	7835.64	\$ 6760**	108.8%	\$ 19,694,387	\$ 37,935,805	n/a	\$ 37,935,805	4.7%

*Estimated

**from Governor's recommended budget

It should be noted that, while the state legislature has passed a budget that sets the 2025-2026 State Adequacy Target at \$7,145, there is doubt that the governor will approve the budget without a withholding or line item veto. The governor stated clearly that he would like the State Adequacy Target to remain at \$6,760. As a result, for budgeting purposes, the SAT for the District 2025-2026 budget is set in between, at an State Adequacy Target of about \$6,930, closer to the governor's recommendation than to the legislature-approved budget amount. It is important to understand that the governor, with a withholding or line item veto, could reduce budgeted state revenue by \$1.45M.

Employee Benefits

The Board considers fringe benefits, in addition to basic salary, as an integral part of the total compensation plan and is committed to providing attractive benefits to its employees. Among the benefits are:

Health, Dental, Vision and Life Insurance

Employees who work at least 30 hours per week receive District-paid major medical, dental, vision and life insurance coverage. Employees who work less than 30 hours per week but qualify for membership in the Public School Retirement Systems of Missouri have the option of obtaining all or parts of the coverage, with the District paying half of the premium and the employee paying half through payroll deduction. The dependents of employees covered by the District plan may also participate in the group plan at the employee’s expense through payroll deduction. District retirees, who are eligible to receive benefits under the teacher or non-teacher retirement systems, may participate by paying premiums at the same rate as employees, as required by state law. Below are the current and proposed budgets for employee insurance costs:

	<u>2025</u>	<u>2026</u>	Increase (Decrease)	
Employee Insurance	\$7,883,698	\$9,016,083	\$1,132,385	14%

Retirement

All full-time employees who hold teacher certification automatically become members of the Public School Retirement System (PSRS). A full-time employee with teacher certification who works in a position that does not require teacher certification must contribute two-thirds of the PSRS contribution rate to PSRS and is also subject to Social Security and Medicare taxes. The District matches the employee’s contribution. Certificated persons employed less than full-time for at least 17 hours per week on a regular basis in a position that normally requires the employee to work at least 600 hours during the school term automatically become members of the Public School Retirement System of Missouri unless they elect within 90 days of first employment as a part-time, certificated employee to be a member in the Public Education Employee Retirement System. They are not permitted to change systems after the initial 90 days of employment.

Support staff members scheduled to work at least 20 hours per week are members of the Public Education Employee Retirement System (PEERS) and are also covered by Social Security. Their contributions are also matched by the District. Below are the current and proposed budgets for employee retirement contributions:

	<u>2025</u>	<u>2025</u>	Increase (Decrease)	
Teacher Retirement	\$6,464,653	\$6,916,393	\$451,740	7%
Non-Teacher Retirement	\$900,224	\$948,485	\$ 48,261	5%

Fund Balances

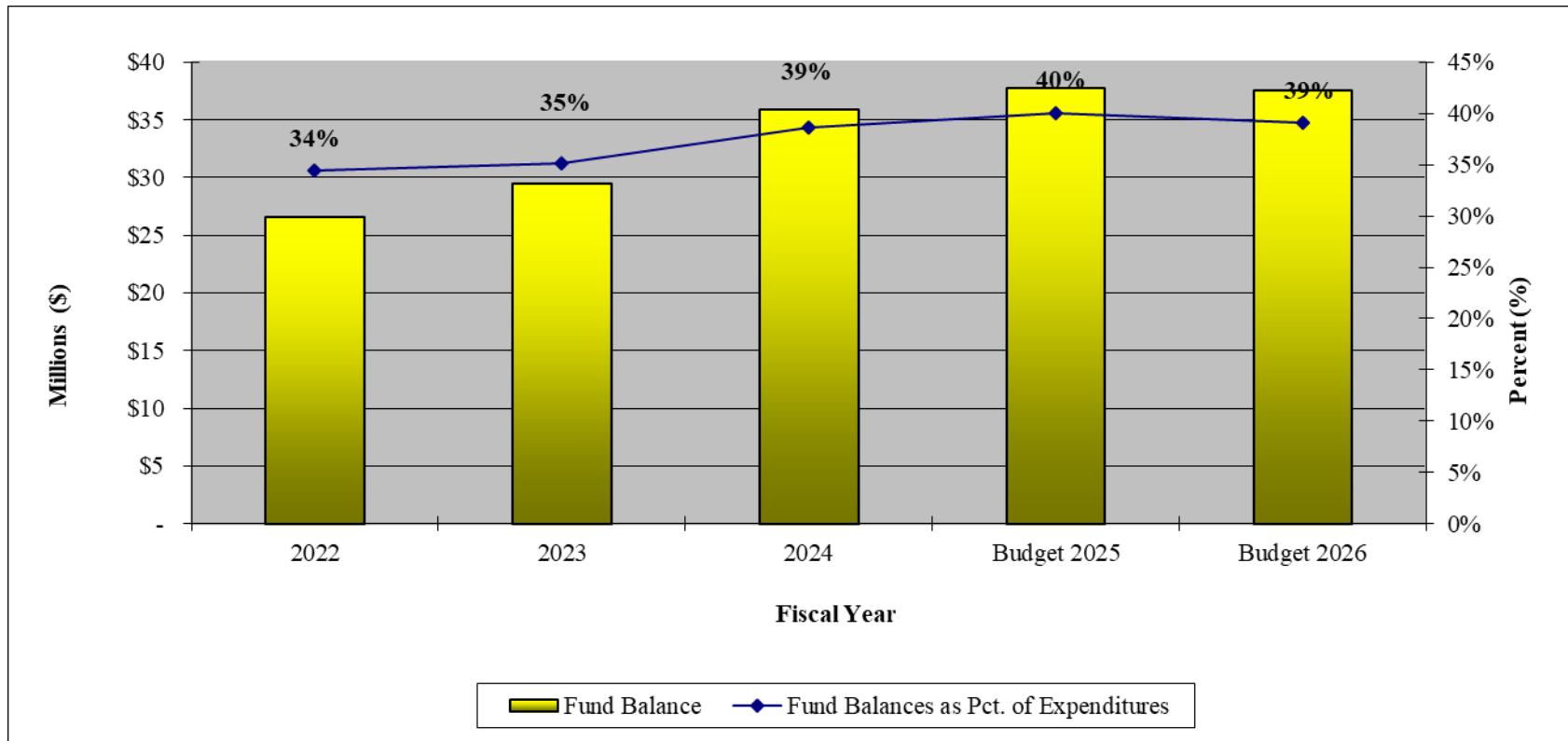
The adequacy of unrestricted fund balances in the operating fund of a district should be based upon each district's own specific set of circumstances. Cash flow needs vary across districts based upon the timing of tax receipts, the monthly amount of state funding and the timing of payroll and other payments. The addition to or use of fund balances is a significant portion of a prudent fiscal policy with critical implications. The availability of fund balances allows for minimal educational service disruption, meet unanticipated cash flow shortfalls, address emergency situations and fund educational opportunities.

The lack of adequate fund balances can be partially mitigated by short-term borrowing. Missouri has established an Advance Funding Program that aggregates tax and revenue anticipation notes in order to lower borrowing costs and meet the cash flow needs of each district.

Once a district has utilized its balances, significant financial decisions will be presented in order to provide educational programming. Cost/benefit analysis must be determined to each program for its on-going financial support to face reduction or possible elimination. The 2025-2026 Budget forecasts a deficit of just over \$160,000. Ongoing attention to the plan for full-time equivalent reduction, mitigating against medical insurance cost increases, and considering shifting Certificates of Participation debt from the Operating Fund to the Debt Service Fund if approved by voters will be key factors in mitigating against the growth of future year deficits. Forecasted deficits, as shown on pages 164-65, 167, will occur if action is not taken toward some or all of these key steps.

The Ritenour School District is challenged to increase the educational outcomes of its students. This challenge becomes even more difficult as financial constraints squeeze the needs to provide more opportunities in a smaller class environment.

The graph below depicts the actual and projected operating fund balances for 2022 to 2026 from assumptions based upon past, present and projected financial conditions of major revenue sources and expenditures. The District utilizes a hybrid forecasting model that involves using a combination of experience and forecasts from the current data available.



BUDGET SUMMARY – ALL FUNDS
Fiscal Year 2026

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Bond Issue Fund	Total
Revenues						
Local Revenues	\$ 35,987,848	\$ 10,841,292	\$ 8,218,443	\$ -	\$ -	\$ 55,047,583
County Revenues	\$ 751,191	\$ 75,000	\$ 169,430	\$ -	\$ -	\$ 995,621
State Revenues	\$ 1,350,000	\$ 39,570,808	\$ -	\$ -	\$ -	\$ 40,920,808
Federal Revenues	\$ 3,900,000	\$ 3,030,000	\$ -	\$ 152,000	\$ -	\$ 7,082,000
Other Revenue	\$ 160,000	\$ 75,000	\$ -	\$ -	\$ -	\$ 235,000
Total Revenues	\$ 42,149,039	\$ 53,592,100	\$ 8,387,873	\$ 152,000	\$ -	\$ 104,281,012
Expenditures						
Regular Programs	\$ 4,822,645	\$ 39,530,053	\$ -	\$ 179,897	\$ -	\$ 44,532,595
Special Programs	\$ 2,354,795	\$ 3,420,341	\$ -	\$ -	\$ -	\$ 5,775,136
Vocational Programs	\$ 111,653	\$ -	\$ -	\$ 2,000	\$ -	\$ 113,653
Student Activities	\$ 558,350	\$ 1,052,600	\$ -	\$ 49,000	\$ -	\$ 1,659,950
Payments to Other Districts	\$ -	\$ 971,100	\$ -	\$ -	\$ -	\$ 971,100
Pupil Support Services	\$ 2,161,944	\$ 2,869,623	\$ -	\$ -	\$ -	\$ 5,031,567
Staff Support Services	\$ 1,344,961	\$ 2,400,158	\$ -	\$ -	\$ -	\$ 3,745,119
General Administrative Services	\$ 3,193,271	\$ 400,489	\$ -	\$ 40,152	\$ -	\$ 3,633,912
School Administrative Services	\$ 2,099,153	\$ 3,669,454	\$ -	\$ -	\$ -	\$ 5,768,607
Operation of Plant	\$ 11,374,408	\$ -	\$ -	\$ 466,782	\$ -	\$ 11,841,190
Pupil Transportation - District	\$ 3,046,292	\$ -	\$ -	\$ -	\$ -	\$ 3,046,292
Food Services	\$ 4,342,798	\$ -	\$ -	\$ 93,000	\$ -	\$ 4,435,798
Business and Central Services	\$ 1,340,160	\$ 267,683	\$ -	\$ -	\$ -	\$ 1,607,843
Facilities Acquisition and Construction	\$ -	\$ -	\$ -	\$ 47,057	\$ -	\$ 47,057
Long and Short Term Debt	\$ -	\$ -	\$ 6,434,550	\$ 771,936	\$ -	\$ 7,206,486
Adult Continuing Education	\$ 49,741	\$ 262,106	\$ -	\$ -	\$ -	\$ 311,847
Community Services	\$ 1,489,424	\$ 997,012	\$ -	\$ -	\$ -	\$ 2,486,436
Contingency	\$ 15,000	\$ 260,000	\$ -	\$ -	\$ -	\$ 275,000
Total Expenditures	\$ 38,304,595	\$ 56,100,619	\$ 6,434,550	\$ 1,649,824	\$ -	\$ 102,489,588
Transfers To/(From)	\$ (4,006,343)	\$ 2,508,519	\$ -	\$ 1,497,824	\$ -	
Surplus/(Deficit)	\$ (161,899)	\$ -	\$ 1,953,323	\$ -	\$ -	\$ 1,791,424
Beginning Fund Balance	\$ 37,760,453	\$ -	\$ 6,308,493	\$ -	\$ -	\$ 44,068,946
Ending Fund Balance	\$ 37,598,554	\$ -	\$ 8,261,816	\$ -	\$ -	\$ 45,860,370

BUDGET SUMMARY – ALL OPERATING FUNDS

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	Percent Change
Revenues							
Local Revenues	\$ 38,510,639	\$ 41,375,780	\$ 45,391,762	\$ 46,209,486	\$ 46,829,140	\$ 619,654	1.34%
County Revenues	\$ 941,267	\$ 1,011,923	\$ 916,984	\$ 768,567	\$ 826,191	\$ 57,624	7.50%
State Revenues	\$ 28,050,601	\$ 29,401,723	\$ 31,654,402	\$ 37,854,903	\$ 40,920,808	\$ 3,065,905	8.10%
Federal Revenues	\$ 5,400,107	\$ 14,639,889	\$ 21,323,797	\$ 11,218,132	\$ 7,082,000	\$ (4,136,132)	-36.87%
Other Revenue	\$ 162,220	\$ 216,462	\$ 154,147	\$ 225,000	\$ 235,000	\$ 10,000	4.44%
Total Revenues	<u>\$ 73,064,834</u>	<u>\$ 86,645,776</u>	<u>\$ 99,441,092</u>	<u>\$ 96,276,088</u>	<u>\$ 95,893,139</u>	<u>\$ (382,949)</u>	<u>-0.40%</u>
Expenditures							
Regular Programs	\$ 35,807,336	\$ 37,594,880	\$ 40,581,836	\$ 42,490,213	\$ 44,532,595	\$ 2,042,382	4.81%
Special Programs	\$ 4,926,807	\$ 5,462,982	\$ 5,686,433	\$ 5,913,301	\$ 5,775,136	\$ (138,165)	-2.34%
Vocational Programs	\$ 93,292	\$ 103,948	\$ 107,995	\$ 134,632	\$ 113,653	\$ (20,979)	-15.58%
Student Activities	\$ 1,367,840	\$ 1,545,101	\$ 1,620,313	\$ 2,240,468	\$ 1,659,950	\$ (580,518)	-25.91%
Payments to Other Districts	\$ 939,603	\$ 909,683	\$ 1,263,844	\$ 974,227	\$ 971,100	\$ (3,127)	-0.32%
Pupil Support Services	\$ 4,137,933	\$ 4,453,502	\$ 4,432,700	\$ 4,655,904	\$ 5,031,567	\$ 375,663	8.07%
Staff Support Services	\$ 2,671,499	\$ 3,150,981	\$ 3,287,718	\$ 3,937,061	\$ 3,745,119	\$ (191,942)	-4.88%
General Administrative Services	\$ 2,976,475	\$ 3,277,866	\$ 3,110,687	\$ 3,556,418	\$ 3,633,912	\$ 77,494	2.18%
School Administrative Services	\$ 4,992,700	\$ 5,131,124	\$ 5,067,453	\$ 5,157,085	\$ 5,768,607	\$ 611,522	11.86%
Operation of Plant	\$ 9,273,957	\$ 11,234,901	\$ 11,964,283	\$ 11,406,613	\$ 11,841,190	\$ 434,577	3.81%
Pupil Transportation - District	\$ 2,392,282	\$ 3,282,086	\$ 3,117,216	\$ 3,235,139	\$ 3,046,292	\$ (188,847)	-5.84%
Food Services	\$ 3,149,878	\$ 3,836,785	\$ 4,057,177	\$ 4,382,868	\$ 4,435,798	\$ 52,930	1.21%
Business and Central Services	\$ 1,311,127	\$ 1,470,034	\$ 1,379,682	\$ 1,577,601	\$ 1,607,843	\$ 30,242	1.92%
Facilities Acquisition and	\$ 136,533	\$ -	\$ 4,926,233	\$ 2,004,744	\$ 47,057	\$ (1,957,687)	0.00%
Long and Short Term Debt	\$ 543,834	\$ 316,030	\$ 316,077	\$ 119,977	\$ 771,936	\$ 651,959	543.40%
Adult Continuing Education	\$ 255,835	\$ 234,629	\$ 201,851	\$ 379,752	\$ 311,847	\$ (67,905)	-17.88%
Community Services	\$ 1,569,464	\$ 1,827,276	\$ 1,817,737	\$ 2,010,381	\$ 2,486,436	\$ 476,055	23.68%
Contingency	\$ -	\$ -	\$ -	\$ 282,645	\$ 275,000	\$ (7,645)	-2.70%
Total Expenditures	<u>\$ 76,546,396</u>	<u>\$ 83,831,807</u>	<u>\$ 92,939,235</u>	<u>\$ 94,459,029</u>	<u>\$ 96,055,038</u>	<u>\$ 1,596,009</u>	<u>1.69%</u>
Other Sources of Funds	\$ 11,722,682	\$ 5,895,782	\$ 6,200,777	\$ 2,438,623	\$ 4,006,343		
Other Uses of Funds	\$ (11,722,682)	\$ (5,895,782)	\$ (6,200,777)	\$ (2,438,623)	\$ (4,006,343)		
Total Other Sources & Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Excess (Deficit)	<u>\$ (3,481,562)</u>	<u>\$ 2,813,970</u>	<u>\$ 6,501,857</u>	<u>\$ 1,817,059</u>	<u>\$ (161,899)</u>		
Beginning Fund Balance	\$ 30,109,131	\$ 26,627,569	\$ 29,441,539	\$ 35,943,396	\$ 37,760,455		
Ending Fund Balance	\$ 26,627,569	\$ 29,441,539	\$ 35,943,396	\$ 37,760,455	\$ 37,598,556		

Note: Operating Funds exclude the Debt Service Fund and the bond issue portion of the Capital Projects Fund.

BUDGET SUMMARY BY INDIVIDUAL FUNDS

General Fund

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase <u>(Decrease)</u>	Percent <u>Change</u>
Revenues							
Local Revenues	\$ 30,125,629	\$ 32,494,551	\$ 32,798,245	\$ 35,368,841	\$ 35,987,848	\$ 619,007	1.75%
County Revenues	\$ 915,248	\$ 949,725	\$ 841,398	\$ 693,567	\$ 751,191	\$ 57,624	8.31%
State Revenues	\$ 297,992	\$ 1,517,369	\$ 1,851,562	\$ 1,598,954	\$ 1,350,000	\$ (248,954)	-15.57%
Federal Revenues	\$ 4,269,774	\$ 6,260,360	\$ 4,113,038	\$ 4,519,493	\$ 3,900,000	\$ (619,493)	-13.71%
Amounts Received from Other	\$ 146,301	\$ 157,640	\$ 99,674	\$ 150,000	\$ 160,000	\$ 10,000	6.67%
Total Revenues	<u>\$ 35,754,944</u>	<u>\$ 41,379,645</u>	<u>\$ 39,703,917</u>	<u>\$ 42,330,855</u>	<u>\$ 42,149,039</u>	<u>\$ (181,816)</u>	<u>-0.43%</u>
Expenditures							
Regular Programs	\$ 2,999,115	\$ 2,650,717	\$ 3,676,490	\$ 5,852,472	\$ 4,822,645	\$ (1,029,827)	-17.60%
Special Programs	\$ 675,304	\$ 824,538	\$ 822,896	\$ 872,980	\$ 2,354,795	\$ 1,481,815	169.74%
Vocational Programs	\$ 76,942	\$ 100,300	\$ 94,278	\$ 134,632	\$ 111,653	\$ (22,979)	-17.07%
Student Activities	\$ 552,209	\$ 683,779	\$ 706,448	\$ 983,657	\$ 558,350	\$ (425,307)	-43.24%
Payments to Other Districts	\$ -	\$ 189,870	\$ 405,990	\$ -	\$ -	\$ -	0.00%
Pupil Support Services	\$ 1,572,849	\$ 1,777,762	\$ 1,788,345	\$ 2,019,451	\$ 2,161,944	\$ 142,493	7.06%
Staff Support Services	\$ 803,902	\$ 1,226,134	\$ 1,208,546	\$ 1,295,181	\$ 1,344,961	\$ 49,780	3.84%
General Administrative Services	\$ 2,663,987	\$ 2,933,188	\$ 2,757,793	\$ 3,142,221	\$ 3,193,271	\$ 51,050	1.62%
School Administrative Services	\$ 1,663,854	\$ 1,753,268	\$ 1,905,320	\$ 1,728,084	\$ 2,099,153	\$ 371,069	21.47%
Operation of Plant	\$ 9,091,904	\$ 11,216,000	\$ 9,881,033	\$ 10,810,113	\$ 11,374,408	\$ 564,295	5.22%
Pupil Transportation - District	\$ 2,392,282	\$ 3,282,086	\$ 3,117,216	\$ 3,235,139	\$ 3,046,292	\$ (188,847)	-5.84%
Food Services	\$ 3,098,984	\$ 3,815,390	\$ 3,898,126	\$ 4,161,668	\$ 4,342,798	\$ 181,130	4.35%
Business and Central Services	\$ 1,017,804	\$ 1,247,851	\$ 1,108,747	\$ 1,336,258	\$ 1,340,160	\$ 3,902	0.29%
Adult Continuing Education	\$ 120,168	\$ 117,232	\$ 81,665	\$ 100,635	\$ 49,741	\$ (50,894)	-50.57%
Community Services	\$ 784,522	\$ 851,777	\$ 879,061	\$ 1,087,866	\$ 1,489,424	\$ 401,558	36.91%
Contingency	\$ -	\$ -	\$ -	\$ 15,145	\$ 15,000	\$ (145)	-0.96%
Total Expenditures	<u>\$ 27,513,825</u>	<u>\$ 32,669,893</u>	<u>\$ 32,331,954</u>	<u>\$ 36,775,502</u>	<u>\$ 38,304,595</u>	<u>\$ 1,529,093</u>	<u>4.16%</u>
Other Sources of Funds	\$ -	\$ -	\$ -	\$ 2,438,623	\$ -		
Other Uses of Funds	\$(11,722,682)	\$ (5,895,782)	\$ (6,200,777)	\$ (846,246)	\$ (4,006,343)		
Total Other Sources & Uses	<u>\$(11,722,682)</u>	<u>\$ (5,895,782)</u>	<u>\$ (6,200,777)</u>	<u>\$ 1,592,377</u>	<u>\$ (4,006,343)</u>		
Excess (Deficit)	<u>\$ (3,481,562)</u>	<u>\$ 2,813,970</u>	<u>\$ 1,171,186</u>	<u>\$ 7,147,730</u>	<u>\$ (161,899)</u>		
Beginning Fund Balance	\$ 30,109,131	\$ 26,627,569	\$ 29,441,539	\$ 30,612,725	\$ 37,760,455		
Ending Fund Balance	\$ 26,627,569	\$ 29,441,539	\$ 30,612,725	\$ 37,760,455	\$ 33,898,920		

Special Revenue Fund

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	Percent Change
Revenues							
Local Revenues	\$ 8,385,010	\$ 8,881,229	\$ 10,398,202	\$ 10,840,645	\$ 10,841,292	\$ 647	0.01%
County Revenues	\$ 26,019	\$ 62,198	\$ 75,586	\$ 75,000	\$ 75,000	\$ -	0.00%
State Revenues	\$ 27,752,608	\$ 27,884,353	\$ 27,715,840	\$ 36,255,949	\$ 39,570,808	\$ 3,314,859	9.14%
Federal Revenues	\$ 1,041,587	\$ 7,943,330	\$ 11,799,673	\$ 6,568,707	\$ 3,030,000	\$ (3,538,707)	-53.87%
Amounts Received from Other	\$ 15,811	\$ 58,822	\$ 54,473	\$ 75,000	\$ 75,000	\$ -	0.00%
Total Revenues	\$ 37,221,036	\$ 44,829,933	\$ 50,043,774	\$ 53,815,301	\$ 53,592,100	\$ (223,201)	-0.41%
Expenditures							
Regular Programs	\$ 32,787,757	\$ 34,882,957	\$ 36,900,650	\$ 36,603,183	\$ 39,530,053	\$ 2,926,870	8.00%
Special Programs	\$ 4,251,503	\$ 4,638,444	\$ 4,863,537	\$ 5,040,321	\$ 3,420,341	\$ (1,619,980)	-32.14%
Student Activities	\$ 810,433	\$ 859,751	\$ 913,865	\$ 1,256,811	\$ 1,052,600	\$ (204,211)	-16.25%
Payments to Other Districts	\$ 939,603	\$ 719,813	\$ 857,854	\$ 974,227	\$ 971,100	\$ (3,127)	-0.32%
Pupil Support Services	\$ 2,565,084	\$ 2,675,740	\$ 2,644,355	\$ 2,636,453	\$ 2,869,623	\$ 233,170	8.84%
Staff Support Services	\$ 1,867,598	\$ 1,924,847	\$ 2,079,172	\$ 2,626,880	\$ 2,400,158	\$ (226,722)	-8.63%
General Administrative Services	\$ 301,319	\$ 325,231	\$ 352,894	\$ 384,197	\$ 400,489	\$ 16,292	4.24%
School Administrative Services	\$ 3,328,846	\$ 3,377,856	\$ 3,155,433	\$ 3,429,001	\$ 3,669,454	\$ 240,453	7.01%
Business and Central Services	\$ 293,323	\$ 216,193	\$ 270,935	\$ 241,343	\$ 267,683	\$ 26,340	10.91%
Adult Continuing Education	\$ 135,667	\$ 117,397	\$ 120,186	\$ 279,116	\$ 262,106	\$ (17,010)	-6.09%
Community Services	\$ 784,942	\$ 975,499	\$ 938,676	\$ 922,515	\$ 997,012	\$ 74,497	8.08%
Contingency	\$ -	\$ -	\$ -	\$ 267,500	\$ 260,000	\$ (7,500)	-2.80%
Total Expenditures	\$ 48,066,075	\$ 50,713,726	\$ 53,097,557	\$ 54,661,547	\$ 56,100,619	\$ 1,439,072	2.63%
Other Sources of Funds	\$ 10,845,040	\$ 5,883,793	\$ 3,053,783	\$ 846,246	\$ 2,508,519		
Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Other Sources & Uses	\$ 10,845,040	\$ 5,883,793	\$ 3,053,783	\$ 846,246	\$ 2,508,519		
Excess (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		

Note: This fund utilizes a transfer from the General Fund to maintain a zero fund balance.

Debt Service Fund

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	Percent Change
Revenues:							
Local Revenues	\$ 5,488,498	\$ 5,943,490	\$ 7,726,021	\$ 7,288,021	\$ 8,218,443	\$ 930,422	11.32%
County Revenues	\$ 121,517	\$ 127,329	\$ 140,014	\$ 156,433	\$ 169,430	\$ 12,997	7.67%
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Other Revenue	\$ -	\$ -	\$ 6,860,000	\$ -	\$ -	\$ -	0.00%
Total Revenues	\$ 5,610,016	\$ 6,070,819	\$ 14,726,035	\$ 7,444,454	\$ 8,387,873	\$ 943,419	11.25%
Expenditures:							
Regular Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Special Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Vocational Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Student Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Payments to Other Districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Pupil Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Staff Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
General Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Operation of Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contracted Pupil Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Food Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Business/Central Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition and Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Long and Short Term Debt	\$ 5,335,340	\$ 6,011,428	\$ 15,506,020	\$ 6,417,700	\$ 6,434,550	\$ 16,850	0.26%
Adult/Continuing Education Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contingency Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 5,335,340	\$ 6,011,428	\$ 15,506,020	\$ 6,417,700	\$ 6,434,550	\$ 16,850	0.26%
Other Sources of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Sources & Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess (Deficit)	\$ 274,675	\$ 59,391	\$ (779,985)	\$ 1,026,754	\$ 1,953,323		
Beginning Fund Balance	\$ 5,727,658	\$ 6,002,334	\$ 6,061,725	\$ 5,281,740	\$ 6,308,494		
Ending Fund Balance	\$ 6,002,334	\$ 6,061,725	\$ 5,281,740	\$ 6,308,494	\$ 8,261,817		

Capital Projects Fund

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	Percent Change
Revenues							
Local Revenues	\$ -	\$ -	\$ 2,195,315	\$ -	\$ -	\$ -	0.00%
State Revenues	\$ -	\$ -	\$ 2,087,000	\$ -	\$ -	\$ -	0.00%
Federal Revenues	\$ 88,746	\$ 436,198	\$ 5,411,086	\$ 129,932	\$ 152,000	\$ 22,068	16.98%
Other Revenue	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Revenues	\$ 88,853	\$ 436,198	\$ 9,693,401	\$ 129,932	\$ 152,000	\$ 22,068	16.98%
Expenditures							
Regular Programs	\$ 20,464	\$ 61,205	\$ 4,696	\$ 34,558	\$ 179,897	\$ 145,339	420.57%
Vocational Programs	\$ 16,350	\$ 3,648	\$ 13,717	\$ -	\$ 2,000	\$ 2,000	
Student Activities	\$ 5,198	\$ 1,571	\$ -	\$ -	\$ 49,000	\$ 49,000	
Staff Support Services	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ (15,000)	-100.00%
General Administrative Services	\$ 11,169	\$ 19,447	\$ -	\$ 30,000	\$ 40,152	\$ 10,152	33.84%
School Administrative Services	\$ -	\$ -	\$ 6,700	\$ -	\$ -	\$ -	0.00%
Operation of Plant	\$ 182,053	\$ 18,901	\$ 2,083,251	\$ 596,500	\$ 466,782	\$ (129,718)	-21.75%
Pupil Transportation - District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Food Services	\$ 50,895	\$ 21,395	\$ 159,051	\$ 221,200	\$ 93,000	\$ (128,200)	-57.96%
Business and Central Services	\$ -	\$ 5,990	\$ -	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition / Improvements	\$ 136,533	\$ -	\$ 4,926,233	\$ 2,004,744	\$ 47,057	\$ (1,957,687)	0.00%
Long and Short Term Debt	\$ 543,834	\$ 316,030	\$ 316,077	\$ 119,977	\$ 771,936	\$ 651,959	543.40%
Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 966,496	\$ 448,187	\$ 7,509,725	\$ 3,021,979	\$ 1,649,824	\$ (1,372,155)	-45.41%
Other Sources of Funds	\$ 877,642	\$ 11,989	\$ 3,146,994	\$ -	\$ 1,497,824		
Other Uses of Funds	\$ -	\$ -	\$ -	\$ (2,438,623)	\$ -		
Total Other Sources & Uses	\$ 877,642	\$ 11,989	\$ 3,146,994	\$ (2,438,623)	\$ 1,497,824		
Excess (Deficit)	\$ -	\$ -	\$ 5,330,670	\$ (5,330,670)	\$ -		
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 5,330,670	\$ -		
Ending Fund Balance	\$ -	\$ -	\$ 5,330,670	\$ -	\$ -		

Note: Historically, this fund has utilized a transfer from the General Fund to maintain a zero fund balance. For fiscal year 2024 only, the District maintained a Capital Fund balance to cover previously incurred Capital Expenses and unforeseen overages in ESSER III and Prop S Capital Expenses.

Bond Issue Fund

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	Percent Change
Revenues							
Local Revenues	\$ 19,978	\$ 247,279	\$ 665,265	\$ 125,000	\$ -	\$ (125,000)	-100.00%
County Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Other Revenue	\$ -	\$ -	\$ 9,750,000	\$ -	\$ -	\$ -	0.00%
Total Revenues	<u>\$ 19,978</u>	<u>\$ 247,279</u>	<u>\$ 10,415,265</u>	<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ (125,000)</u>	<u>-100.00%</u>
Expenditures							
Regular Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Special Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Vocational Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Student Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Payments to Other Districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Pupil Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Staff Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
General Administration Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
School Administration Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Operation of Plant	\$ -	\$ -	\$ 233,761	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition / Improvements	\$ 639,567	\$ 5,601,417	\$ 9,491,768	\$ 4,510,474	\$ -	\$ (4,510,474)	-100.00%
Long and Short Term Debt	\$ -	\$ -	\$ 116,654	\$ -	\$ -	\$ -	0.00%
Total Expenditures	<u>\$ 639,567</u>	<u>\$ 5,601,417</u>	<u>\$ 9,842,183</u>	<u>\$ 4,510,474</u>	<u>\$ -</u>	<u>\$ (4,510,474)</u>	<u>-100.00%</u>
Other Sources of Funds	\$ -	\$ -	\$ -	\$ -	\$ -		
Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Other Sources & Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Excess (Deficit)	<u>\$ (619,590)</u>	<u>\$ (5,354,138)</u>	<u>\$ 573,082</u>	<u>\$ (4,385,474)</u>	<u>\$ -</u>		
Beginning Fund Balance	\$ 9,786,119	\$ 9,166,530	\$ 3,812,391	\$ 4,385,473	\$ 0		
Ending Fund Balance	\$ 9,166,530	\$ 3,812,391	\$ 4,385,473	\$ 0	\$ 0		

Note: The District completed expenditures on the Prop S Bond Issue Fund in fiscal year 2025.

BUDGET TRANSFER SUMMARY
Fiscal Year 2026

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total
Transfers From:					
Zero Teachers Fund Balance	\$2,508,519	*****	*****	*****	\$2,508,519
Debt Service Balance	*****	*****	*****	*****	*****
Transportation Calculated Cost	*****	*****	*****	*****	*****
Area Vocational-Technical Schools	*****	*****	*****	*****	*****
Grant Match	*****	*****	*****	*****	*****
Energy Conservation Loans	*****	*****	*****	*****	*****
Student Activities	*****	*****	*****	*****	*****
Senate Bill 287 Transfer	\$1,497,824	*****	*****	*****	\$1,497,824
Capital Projects Fund Interest	*****	*****	*****	*****	*****
Unspent Bond Proceeds	*****	*****	*****	*****	*****
Subfund Transfer From	*****	*****	*****	*****	*****
TOTAL TRANSFERS FROM	\$4,006,343	\$0	\$0	\$0	\$4,006,343
 Transfers To:					
Zero Teachers Fund Balance	*****	\$2,508,519	*****	*****	\$2,508,519
Debt Service Balance	*****	*****	*****	*****	*****
Transportation Calculated Cost	*****	*****	*****	*****	*****
Area Vocational-Technical Schools	*****	*****	*****	*****	*****
Grant Match	*****	*****	*****	*****	*****
Energy Conservation Loans	*****	*****	*****	*****	*****
Student Activities	*****	*****	*****	*****	*****
Senate Bill 287 Transfer	*****	*****	*****	\$1,497,824	\$1,497,824
Capital Projects Fund Interest	*****	*****	*****	*****	*****
Unspent Bond Proceeds	*****	*****	*****	*****	*****
Subfund Transfer From	*****	*****	*****	*****	*****
TOTAL TRANSFERS TO		\$0 \$2,508,519	\$0	\$1,497,824	\$4,006,343

Note: Each of these transfer provisions is established by state statute for its purpose and limitations.

REVENUE BY FUND BY OBJECT

	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>Budget</u> <u>2025</u>	<u>Budget</u> <u>2026</u>	<u>Increase</u> <u>(Decrease)</u>	<u>%</u> <u>Change</u>
General Fund							
Local Sources							
5111 Taxes, Current Year	\$ 25,857,083	\$27,464,547	\$ 29,403,537	\$ 30,297,642	\$ 30,988,602	\$ 690,960	2.28%
5112 Taxes, Prior Year	1,234,689	1,319,730	916,685	1,128,104	1,155,246	\$ 27,142	2.41%
5114 Financial Institution Tax	116,251	39,211	12,350	102,807	-	\$ (102,807)	0.00%
5115 M & M Surtax	1,812,588	1,896,938	-	1,600,000	1,800,000	\$ 200,000	12.50%
5116 In Lieu Of Tax	2,709	2,957	407,632	-	-	\$ -	0.00%
5141 Earnings On Investments	53,871	1,078,691	1,435,671	1,450,000	1,400,000	\$ (50,000)	-3.45%
5165 Food Service non-program	2,768	6,716	15,066	10,000	9,000	\$ (1,000)	-10.00%
5171 Student Activities	10,144	18,232	15,760	16,000	15,000	\$ (1,000)	-6.25%
5172 Chromebook premiums	69,556	47,992	38,813	50,000	50,000	\$ -	0.00%
5173 Chromebook repairs	3,739	4,665	3,471	4,000	2,000	\$ (2,000)	-50.00%
5179 Other Pupil Activity	198,154	242,570	221,444	240,000	270,000	\$ 30,000	12.50%
5181 Community Services	1,231	-	5,020	5,000	2,000	\$ (3,000)	-60.00%
5182 Preschool Tuition	699,263	152,287	112,102	100,000	100,000	\$ -	0.00%
5191 Rentals	12,199	18,086	17,255	20,000	16,000	\$ (4,000)	-20.00%
5192 Gifts	671	4,296	600	-	-	\$ -	0.00%
5194 Vending	-	16	13,557	10,000	5,000	\$ (5,000)	-50.00%
5195 Prior Period Adjustments	1,380	-	-	18,288	-	\$ (18,288)	0.00%
5198 Misc. Local	49,333	197,617	179,281	317,000	175,000	\$ (142,000)	-44.79%
Revenue from Local Sources	<u>\$ 30,125,629</u>	<u>\$32,494,731</u>	<u>\$ 32,798,244</u>	<u>\$ 35,368,841</u>	<u>\$ 35,987,848</u>	<u>\$ 619,007</u>	<u>1.75%</u>
County Sources							
5221 State Assessed Utilities Tax	\$ 915,248	\$ 949,725	\$ 841,398	\$ 693,567	\$ 751,191	\$ 57,624	8.31%
Revenue from County Sources	<u>\$ 915,248</u>	<u>\$ 949,725</u>	<u>\$ 841,398</u>	<u>\$ 693,567</u>	<u>\$ 751,191</u>	<u>\$ 57,624</u>	<u>8.31%</u>

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Increase (Decrease)	% Change
State Sources							
5312 Transportation Aid	\$ 277,517	\$ 1,498,717	\$ 1,529,394	\$ 1,500,000	\$ 1,340,000	\$ (160,000)	-10.67%
5333 Food Service	20,475	14,527	23,183	15,000	10,000	\$ (5,000)	-33.33%
5342 Evidence-Based Reading Grant	-	-	-	83,954	-	\$ (83,954)	-100.00%
5384 School Safety Grant	-	-	298,984	-	-	\$ -	0.00%
5397 Other State	-	4,125	-	-	-	\$ -	0.00%
Revenue from State Sources	\$ 297,992	\$ 1,517,369	\$ 1,851,561	\$ 1,598,954	\$ 1,350,000	\$ (248,954)	-15.57%
Federal Sources							
5412 Medicaid	\$ 39,982	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
5422 ESSER III	-	-	-	800,000	-	\$ (800,000)	-100.00%
5423 ESSER II	-	1,868,053	10,000	-	-	\$ -	0.00%
5425 CARES	-	58,103	-	-	-	\$ -	0.00%
5427 Vocational	-	-	-	20,842	-	\$ (20,842)	-100.00%
5445 School Lunch	2,845,366	3,178,788	2,701,083	2,600,000	2,700,000	\$ 100,000	3.85%
5446 School Breakfast	1,016,773	1,030,541	1,135,968	975,000	1,110,000	\$ 135,000	13.85%
5449 Fresh Fruit And	79,680	15,867	145,664	-	90,000	\$ 90,000	0.00%
5465 Title II, Part A -	-	-	-	-	-	\$ -	0.00%
5468 Homeless Children	-	-	85,453	106,850	-	\$ (106,850)	-100.00%
5471 Child Nutrition	278,277	-	-	-	-	\$ -	0.00%
5472 Child Care	-	-	-	16,801	-	\$ (16,801)	-100.00%
5481 Food Service	8,442	-	-	-	-	\$ -	0.00%
5497 Other Federal	1,253	109,008	34,870	-	-	\$ -	0.00%
Revenue from Federal Sources	\$ 4,269,774	\$ 6,260,360	\$ 4,113,038	\$ 4,519,493	\$ 3,900,000	\$ (619,493)	-13.71%
Amounts Received from Other LEAs							
5841 Transportation	146,301	157,640	99,674	150,000	160,000	\$ 10,000	6.67%
Amounts Received from Other LEAs	\$ 146,301	\$ 157,640	\$ 99,674	\$ 150,000	\$ 160,000	\$ 10,000	6.67%
Total Revenue- General Fund	\$ 35,754,844	\$41,379,825	\$ 39,703,915	\$ 42,330,855	\$ 42,149,039	\$ (181,816)	-0.43%

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
Special Revenue Fund							
Local Sources							
5113 Sales Tax	\$ 8,382,075	\$ 8,878,644	\$ 10,395,595	\$ 10,840,645	\$ 10,841,292	\$ 647	0.01%
5141 Earnings On Investments	2,935	2,585	2,608	-	-	\$ -	0.00%
Revenue from Local Sources	\$ 8,385,010	\$ 8,881,229	\$ 10,398,203	\$ 10,840,645	\$ 10,841,292	\$ 647	0.01%
County Sources							
5211 Fines & Forfeitures	\$ 26,019	\$ 62,198	\$ 75,586	\$ 75,000	\$ 75,000	\$ -	0.00%
5237 Other County	-	-	-	-	-	\$ -	0.00%
Revenue from County Sources	\$ 26,019	\$ 62,198	\$ 75,586	\$ 75,000	\$ 75,000	\$ -	0.00%
State Sources							
5311 Basic Formula	\$ 25,057,269	\$25,234,499	\$ 26,609,909	\$ 32,824,932	\$ 36,416,985	\$ 3,592,053	10.94%
5319 Classroom Trust	2,483,362	2,457,246	480,883	3,250,507	2,968,823	\$ (281,684)	-8.67%
5324 Parents As	75,624	81,900	88,889	88,000	75,000	\$ (13,000)	-14.77%
5332 Vocational/Technica	36,759	21,851	21,822	20,000	15,000	\$ (5,000)	-25.00%
5337 Adult Education &	68,451	60,637	62,764	40,000	55,000	\$ 15,000	37.50%
5369 Residential	31,143	28,221	62,072	25,000	40,000	\$ 15,000	60.00%
5397 Other State	-	-	389,500	7,510	-	\$ (7,510)	-100.00%
Revenue from State Sources	\$ 27,752,608	\$27,884,353	\$ 27,715,839	\$ 36,255,949	\$ 39,570,808	\$ 3,314,859	9.14%

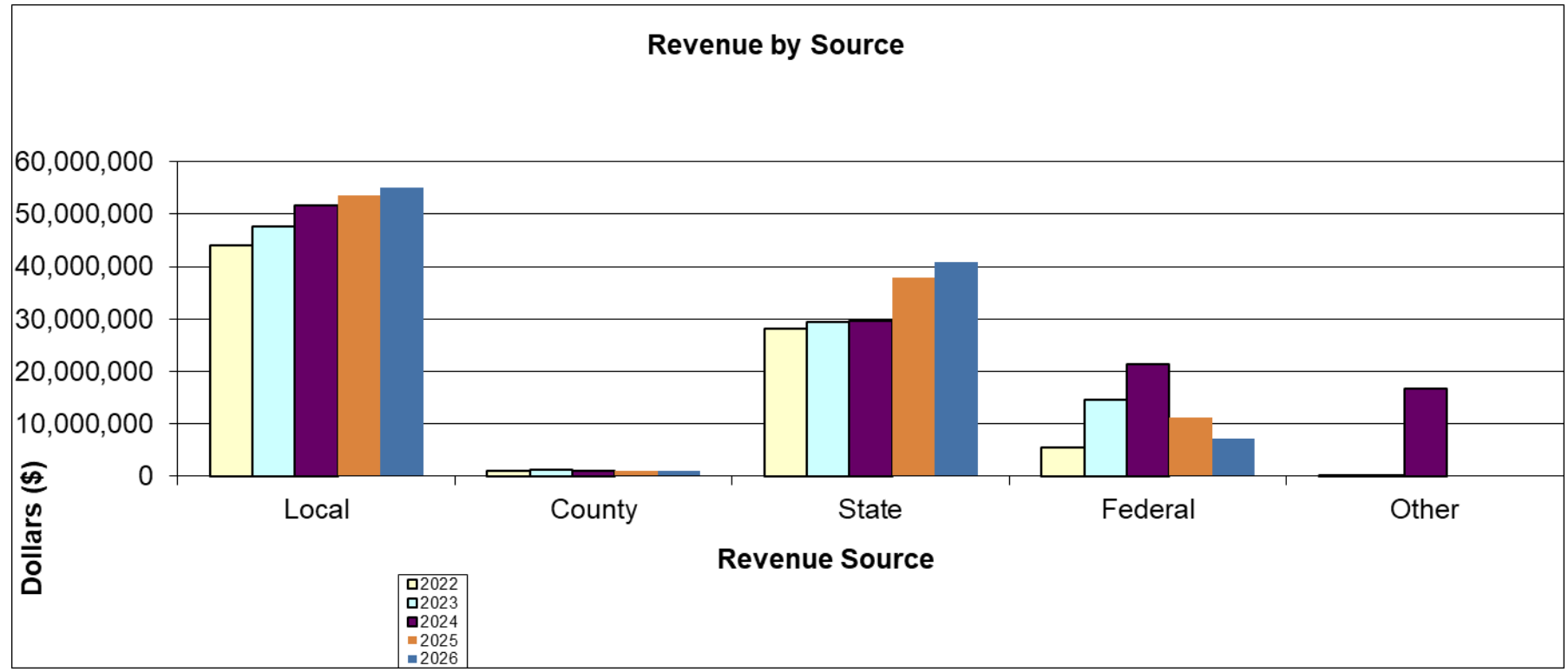
	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Increase (Decrease)	% Change
Federal Sources							
5412 Medicaid	\$ 106,978	\$ 98,473	\$ 195,820	\$ 150,000	\$ 150,000	\$ -	0.00%
5422 ESSER III	-	-	6,657,693	3,325,024	-	\$ (3,325,024)	-100.00%
5423 ESSER II	-	3,248,675	1,866,920	-	-	\$ -	0.00%
5424 Cares Act - Esser	3,395	-	-	-	-	\$ -	0.00%
5431 Missouri Preschool	-	-	-	100,000	-	\$ (100,000)	-100.00%
5436 Adult Education &	94,133	126,126	47,724	25,000	145,000	\$ 120,000	480.00%
5451 Title I - Improve	716,610	3,455,905	2,211,810	2,097,557	2,000,000	\$ (97,557)	-4.65%
5461 Title IV, Drug Free	699	195,751	229,233	162,485	175,000	\$ 12,515	7.70%
5462 Title III - English	41,926	233,597	201,257	255,052	200,000	\$ (55,052)	-21.58%
5465 Title II, Part A -	77,845	496,383	352,458	360,000	360,000	\$ -	0.00%
5472 Child Care	-	29,998	29,999	-	-	\$ -	0.00%
5497 Other Federal	-	58,423	6,759	93,589	-	\$ (93,589)	-100.00%
Revenue from Federal Sources	\$ 1,041,587	\$ 7,943,330	\$ 11,799,673	\$ 6,568,707	\$ 3,030,000	\$ (3,538,707)	-53.87%
Amounts Received from Other LEAs							
5831 Tuition	\$ 15,811	\$ 58,822	\$ 54,473	\$ 75,000	\$ 75,000	\$ -	0.00%
Amounts Received from Other LEAs	15,811	58,822	54,473	75,000	75,000	-	0.00%
Total Revenue- Special Revenue Fund	\$ 37,221,036	\$44,829,933	\$ 50,043,774	\$ 53,815,301	\$ 53,592,100	\$ (223,201)	-0.41%

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
Debt Service Fund							
Local Sources							
5111 Taxes, Current Year	\$ 5,230,857	\$ 5,488,691	\$ 6,647,440	\$ 6,833,579	\$ 7,723,441	\$ 889,862	13.02%
5112 Taxes, Prior Year	249,711	263,743	207,241	254,442	295,002	\$ 40,560	15.94%
5116 In Lieu Of Tax	-	-	103,326	-	-	\$ -	0.00%
5141 Earnings On Investments	7,931	191,055	332,345	200,000	200,000	\$ -	0.00%
5143 Premium On Bonds	-	-	435,670	-	-	\$ -	0.00%
Revenue from Local Sources	<u>\$ 5,488,498</u>	<u>\$ 5,943,490</u>	<u>\$ 7,726,022</u>	<u>\$ 7,288,021</u>	<u>\$ 8,218,443</u>	<u>\$ 930,422</u>	<u>12.77%</u>
County Sources							
5221 State Assessed Utilities Tax	\$ 121,517	\$ 127,329	\$ 140,014	\$ 156,433	\$ 169,430	\$ 12,997	8.31%
Revenue from County Sources	<u>\$ 121,517</u>	<u>\$ 127,329</u>	<u>\$ 140,014</u>	<u>\$ 156,433</u>	<u>\$ 169,430</u>	<u>\$ 12,997</u>	<u>8.31%</u>
Other Sources							
5611 Sale Of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
5692 Refunding Bonds	\$ -	\$ -	\$ 6,860,000	\$ -	\$ -	\$ -	0.00%
Revenue from Other Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,860,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Total Revenue- Debt Service Fund	<u>\$ 5,610,016</u>	<u>\$ 6,070,819</u>	<u>\$ 14,726,036</u>	<u>\$ 7,444,454</u>	<u>\$ 8,387,873</u>	<u>\$ 943,419</u>	<u>12.67%</u>

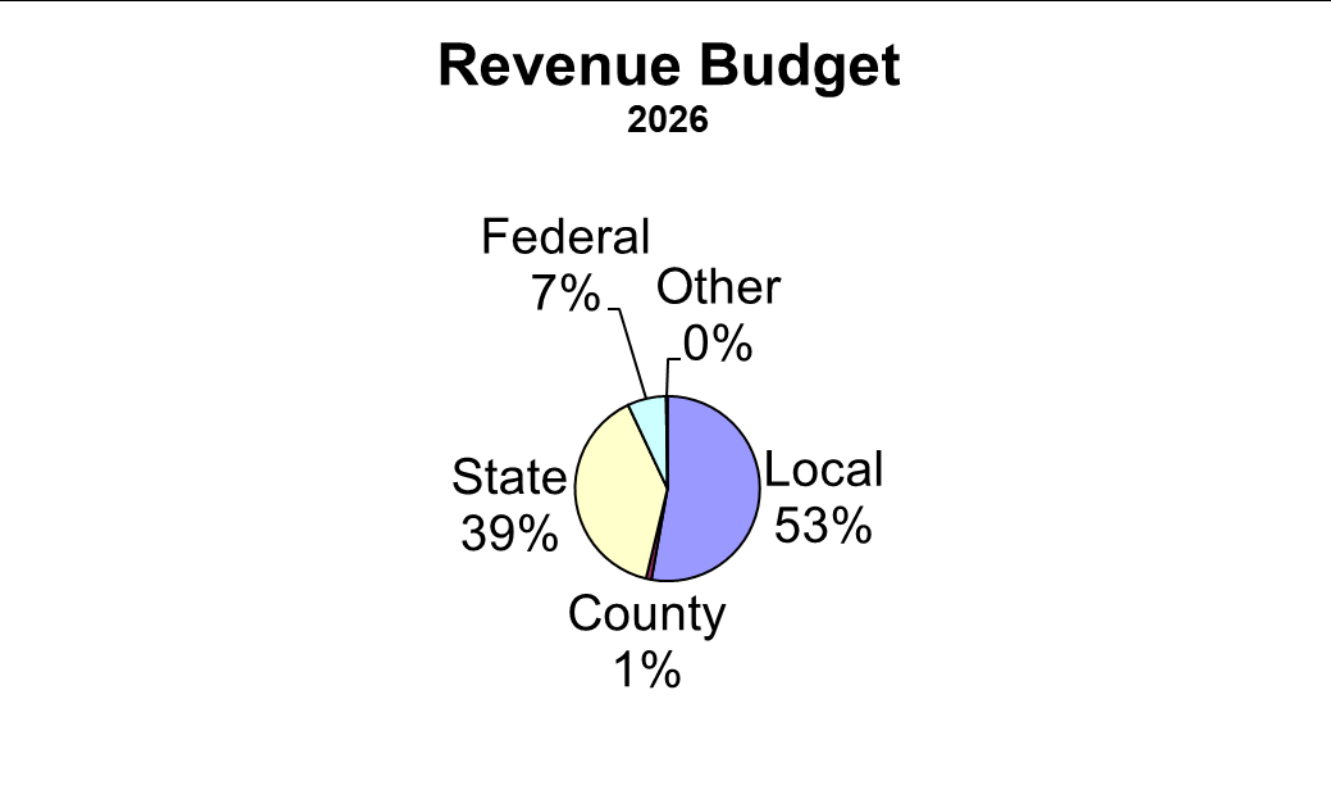
	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Budget 2026</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
<i>Capital Projects Fund</i>							
<u>Local Sources</u>							
5115 M & M Surtax	-	-	2,195,315	-	-	\$ -	0.00%
Revenue from Local Sources	\$ -	\$ -	\$ 2,195,315	\$ -	\$ -	\$ -	0.00%
<u>State Sources</u>							
5319 Classroom Trust	-	-	2,087,000	-	-	\$ -	0.00%
Revenue from State Sources	\$ -	\$ -	\$ 2,087,000	\$ -	\$ -	\$ -	0.00%
<u>Federal Sources</u>							
5422 ESSER III	\$ -	\$ -	\$ 5,258,201	\$ -	\$ -	\$ -	0.00%
5423 ESSER II	-	377,663	-	-	-	\$ -	0.00%
5427 Vocational	88,746	58,535	152,885	129,932	152,000	\$ 22,068	16.98%
Revenue from Federal Sources	\$ 88,746	\$ 436,198	\$ 5,411,086	\$ 129,932	\$ 152,000	\$ 22,068	16.98%
<u>Other Sources</u>							
5651 Sale Of Other Property	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue from Other Sources	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Revenue- Capital Projects Fun	\$ 88,853	\$ 436,198	\$ 9,693,401	\$ 129,932	\$ 152,000	\$ 22,068	16.98%

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase/ Decrease	% Change
<i>Bond Issue Fund</i>							
<u>Local Sources</u>							
5141 Earnings On Investments	\$ 19,978	\$ 247,279	\$ 251,485	\$ 125,000	\$ -	\$ (125,000)	-100.00%
5143 Premium On Bonds	\$ -	\$ -	\$ 413,781	\$ -	\$ -	\$ -	0.00%
Revenue from Local Sources	\$ 19,978	\$ 247,279	\$ 665,266	\$ 125,000	\$ -	\$ (125,000)	-100.00%
<u>Other Sources</u>							
5611 Sale Of Bonds	\$ -	\$ -	\$ 9,750,000	\$ -	\$ -	\$ -	0.00%
Revenue from Other Sources	\$ -	\$ -	\$ 9,750,000	\$ -	\$ -	\$ -	0.00%
Total Revenue- Bond Issue Fund	\$ 19,978	\$ 247,279	\$ 10,415,266	\$ 125,000	\$ -	\$ (125,000)	-100.00%
Total Revenue- All Funds	<u>\$ 78,694,827</u>	<u>\$92,964,054</u>	<u>\$124,582,392</u>	<u>\$ 103,845,542</u>	<u>\$ 104,281,012</u>	<u>\$ 435,470</u>	0.42%

REVENUE BY SOURCE – ALL FUNDS Five Year Comparison



REVENUE BUDGET BY SOURCE – ALL FUNDS
Fiscal Year 2026



The combination of Local and State revenue provides for 92% of all district revenue.

EXPENDITURES BY OBJECT – ALL FUNDS

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase <u>(Decrease)</u>	% <u>Change</u>
Salaries							
6111 Instruction - Certified	\$29,432,582	\$31,257,691	\$ 33,011,652	\$30,208,186	\$31,579,851	\$ 1,371,665	4.54%
6112 Administration - Certified	3,743,202	3,965,966	3,834,945	4,323,029	4,482,267	\$ 159,238	3.68%
6113 Classroom Support - Certified	10,620	-	-	3,138,265	2,909,886	\$ (228,379)	-7.28%
6121 Substitutes	1,115,860	1,161,998	1,102,430	624,210	32,520	\$ (591,690)	-94.79%
6122 Part-Time Instruction -	692,395	911,737	1,042,646	1,173,079	875,600	\$ (297,479)	-25.36%
6123 Part-Time Administration -	-	-	-	4,000	-	\$ (4,000)	-100.00%
6124 Part-Time Support - Certified	-	-	-	102,668	123,311	\$ 20,643	20.11%
6131 Extra Duty - Instruction	494,961	617,994	583,310	661,520	718,171	\$ 56,651	8.56%
6141 Vacation/Sick Pay - Certified	70,901	111,876	75,219	160,000	52,790	\$ (107,210)	-67.01%
6151 Classified Salaries-Regular	6,533,065	7,249,538	7,382,077	51,963	40,143	\$ (11,820)	-22.75%
6152 Classroom Support -	957,245	1,413,602	1,557,971	1,754,997	1,873,992	\$ 118,995	6.78%
6154 Administration - Classified	-	-	-	1,207,939	1,271,630	\$ 63,691	5.27%
6156 Professional/Technical -	-	-	-	1,758,789	1,893,538	\$ 134,749	7.66%
6157 Clerical - Classified	-	-	-	1,856,943	2,225,379	\$ 368,436	19.84%
6158 Trades & Services - Classified	-	-	-	2,467,207	2,682,246	\$ 215,039	8.72%
6159 Overtime Pay	-	-	-	408,500	201,000	\$ (207,500)	-50.80%
6161 Classified Salaries - Part-	1,118,003	1,252,281	1,387,773	1,000	1,000	\$ -	0.00%
6162 Part-Time Administration -	-	-	-	10,000	-	\$ (10,000)	-100.00%
6163 Part-Time	-	-	-	130,000	89,510	\$ (40,490)	-31.15%
6164 Part-Time Clerical - Classified	-	-	-	68,018	6,000	\$ (62,018)	-91.18%
6165 Part-Time Trades & Services -	13,745	-	-	1,127,628	1,202,131	\$ 74,503	6.61%
6166 Part-Time Support - Classified	-	-	-	54,530	56,000	\$ 1,470	2.70%
6171 Vacation/Sick Pay - Classified	18,334	11,223	22,609	60,000	1,539	\$ (58,461)	-97.44%
6173 Extra Duty -	-	-	-	20,940	-	\$ (20,940)	-100.00%
6175 Extra Duty - Trades &	-	-	-	15,000	-	\$ (15,000)	-100.00%
6176 Extra-Duty - Support	-	-	-	25,000	23,120	\$ (1,880)	-7.52%
6182 Substitute - Professional/Tech	-	-	-	-	-	\$ -	0.00%
6183 Substitute - Clerical	-	-	-	20,000	10,000	\$ (10,000)	-50.00%
6184 Substitute - Trades &	-	-	-	30,000	30,000	\$ -	0.00%
6185 Substitute - Support	-	-	-	5,000	-	\$ (5,000)	-100.00%
Total Salaries	\$44,200,914	\$47,953,905	\$ 50,000,632	\$51,468,411	\$52,381,624	\$ 913,213	1.77%

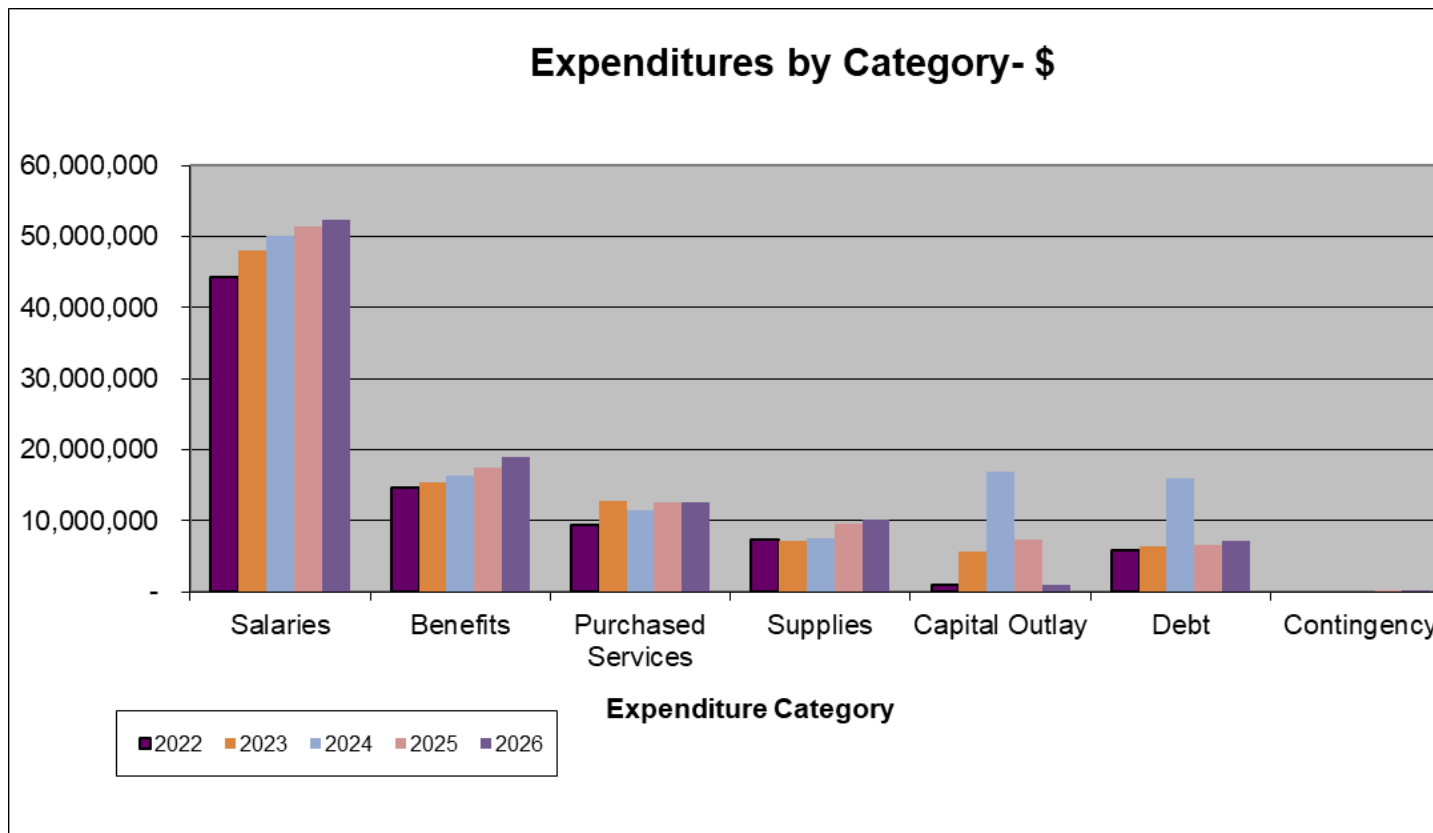
		Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
<u>Fringe Benefits</u>								
6211	Teachers' Retirement	\$ 5,695,894	\$ 6,018,123	\$ 6,275,851	\$ 6,493,970	\$ 6,916,393	\$ 422,423	6.50%
6221	Non-Teacher Retirement	704,174	807,843	859,697	898,034	948,485	\$ 50,451	5.62%
6231	FICA	591,619	684,614	714,751	711,857	698,537	\$ (13,320)	-1.87%
6232	Medicare	622,142	676,202	705,431	728,916	743,918	\$ 15,002	2.06%
6241	Employee Insurance	6,761,678	7,011,161	7,369,816	7,889,758	9,016,083	\$ 1,126,325	14.28%
6261	Workers' Compensation	269,843	279,974	464,200	546,000	595,022	\$ 49,022	8.98%
6271	Unemployment	-	-	5,714	10,000	10,000	\$ -	0.00%
6291	Other Benefits	3,259	2,006	-	93,001	93,000	\$ (1)	0.00%
	Total Fringe Benefits	\$14,648,607	\$15,479,922	\$ 16,395,460	\$17,371,536	\$19,021,438	\$ 1,649,902	9.50%
<u>Purchased Services</u>								
6311	Instruction Services	\$ 1,250,603	\$ 1,016,138	\$ 1,160,226	\$ 1,328,977	\$ 1,219,100	\$ (109,877)	-8.27%
6312	Program Improvement	36,609	61,016	7,000	5,000	3,000	\$ (2,000)	-40.00%
6314	Staff Services	3,000	1,999	2,441	-	-	\$ -	0.00%
6315	Audit Services	14,000	17,500	17,500	15,700	17,500	\$ 1,800	11.46%
6317	Legal Services	30,203	44,470	28,223	50,000	43,200	\$ (6,800)	-13.60%
6318	Election Services	9,908	25	8	5,000	35,000	\$ 30,000	600.00%
6319	Other Professional/Technical	1,276,858	1,880,385	2,034,827	2,170,523	1,484,977	\$ (685,546)	-31.58%
6331	Cleaning Services	1,735,031	2,108,096	2,210,995	2,320,652	2,426,524	\$ 105,872	4.56%
6332	Repairs And Maintenance	2,119,164	3,585,541	2,160,969	2,103,705	2,238,272	\$ 134,567	6.40%
6333	Building Lease/Rental	24,082	32,426	34,965	31,748	20,000	\$ (11,748)	-37.00%
6334	Equipment Lease/Rental	194,395	145,307	154,508	200,000	357,500	\$ 157,500	78.75%
6335	Water And Sewer	190,245	284,173	323,401	340,000	390,500	\$ 50,500	14.85%
6336	Trash Removal	39,888	103,950	93,535	97,000	116,475	\$ 19,475	20.08%
6339	Other Property Services	221,163	331,571	272,694	289,173	314,250	\$ 25,077	8.67%
6340	Transportation Services	-	-	-	14,100	51,700	\$ 37,600	266.67%
6341	Contracted Pupil Transport.	788,775	1,541,448	1,144,484	1,250,250	1,256,500	\$ 6,250	0.50%
6343	Travel	170,310	291,460	361,926	343,392	439,805	\$ 96,413	28.08%
6345	Recruitment	-	-	-	10,800	10,800	\$ -	0.00%

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase <u>(Decrease)</u>	% <u>Change</u>
6351 Property Insurance	315,671	347,494	460,814	634,000	691,000	\$ 57,000	8.99%
6352 Liability Insurance	328,483	364,653	380,074	518,000	592,000	\$ 74,000	14.29%
6353 Fidelity Bond Premium	100	90	100	100	100	\$ -	0.00%
6359 Judgments Against Lea And	-	-	-	-	-	\$ -	0.00%
6361 Telecommunications	400,406	305,265	337,314	371,625	348,399	\$ (23,226)	-6.25%
6362 Advertising	544	3,248	5,166	6,000	7,800	\$ 1,800	30.00%
6363 Printing And Binding	15,067	21,038	24,085	40,000	78,800	\$ 38,800	97.00%
6364 Postage	(0)	-	-	62,590	47,900	\$ (14,690)	-23.47%
6371 Dues And Memberships	102,083	84,823	117,389	117,956	75,310	\$ (42,646)	-36.15%
6391 Other Purchased Services	152,215	154,326	150,386	301,571	300,950	\$ (621)	-0.21%
6398 Other Expenses	18,134	11,500	10,000	18,000	-	\$ (18,000)	-100.00%
Total Purchased Services	\$9,436,938	\$12,737,940	\$11,493,030	\$12,645,862	\$ 12,567,362	\$ (78,500)	-0.62%
<u>Supplies</u>							
6411 General Supplies	\$3,579,855	\$ 3,565,643	\$ 3,368,883	\$ 3,650,249	\$ 5,870,537	\$ 2,220,288	60.83%
6431 Textbooks	615,776	276,603	590,489	2,412,710	432,757	\$(1,979,953)	-82.06%
6441 Library Books	64,360	56,727	91,585	94,240	88,580	\$ (5,660)	-6.01%
6451 Resource Materials	9,271	2,486	1,913	9,850	9,100	\$ (750)	-7.61%
6471 Food Supplies	1,496,180	1,809,403	1,934,087	1,896,000	1,972,500	\$ 76,500	4.03%
6481 Electric	1,042,447	915,911	961,623	1,157,045	1,281,135	\$ 124,090	10.72%
6482 Natural Gas	275,508	359,574	364,500	300,000	320,870	\$ 20,870	6.96%
6486 Gasoline/Diesel	158,121	168,209	151,223	108,500	83,500	\$ (25,000)	-23.04%
6491 Other Supplies And Materials	51,923	57,296	76,088	40,000	100,811	\$ 60,811	152.03%
Total Supplies	\$7,293,442	\$ 7,211,852	\$ 7,540,391	\$ 9,668,594	\$ 10,159,790	\$ 491,196	5.08%

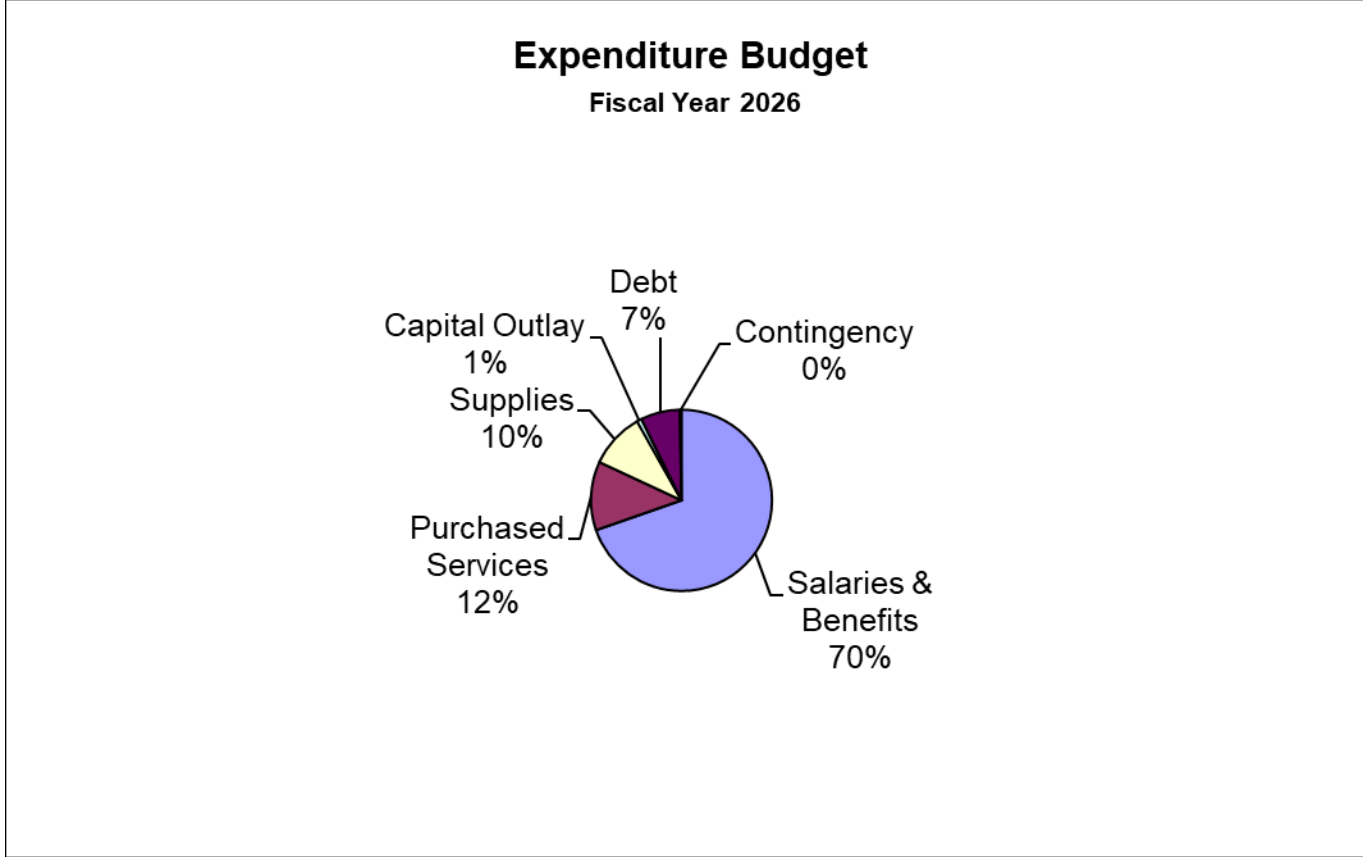
	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
Capital Outlay							
6511 Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
6521 Buildings	776,100	5,601,417	15,822,291	6,515,218	462,057	\$(6,053,161)	-92.91%
6540 Equipment	-	-	-	-	-	\$ -	0.00%
6541 Regular Equipment	200,204	112,829	723,135	703,700	383,831	\$ (319,869)	-45.46%
6542 Equipment - Instructional	27,208	19,328	14,221	34,558	12,000	\$ (22,558)	-65.28%
6543 Technology Equipment	-	-	-	-	-	\$ -	0.00%
6551 Vehicles	58,717	-	359,529	159,000	20,000	\$ (139,000)	-87.42%
6552 School Buses	-	-	-	-	-	\$ -	0.00%
Total Capital Outlay	<u>\$ 1,062,228</u>	<u>\$ 5,733,574</u>	<u>\$ 16,919,176</u>	<u>\$ 7,412,476</u>	<u>\$ 877,888</u>	<u>\$(6,534,588)</u>	<u>-88.16%</u>
Long and Short Term Debt							
6611 Principal - Serial Bonds	\$ 3,775,000	\$ 4,575,000	\$ 14,087,664	\$ 4,750,000	\$ 4,900,000	\$ 150,000	3.16%
6613 Principal - Lease Purchase	483,111	90,000	281,577	94,000	276,000	\$ 182,000	193.62%
6621 Interest - Serial Bonds	1,558,313	1,434,400	1,457,982	1,663,000	1,529,650	\$ (133,350)	-8.02%
6623 Interest - Lease Purchase	60,723	226,030	34,500	24,977	494,936	\$ 469,959	1881.57%
6624 Interest - Long Term Loans	-	-	-	-	-	\$ -	0.00%
6631 Fees - Serial Bonds	2,028	2,028	77,028	4,700	4,900	\$ 200	4.26%
6633 Fees - Lease Purchase	-	-	-	1,000	1,000	\$ -	0.00%
Total Long and Short Term Debt	<u>\$ 5,879,175</u>	<u>\$ 6,327,458</u>	<u>\$ 15,938,751</u>	<u>\$ 6,537,677</u>	<u>\$ 7,206,486</u>	<u>\$ 668,809</u>	<u>10.23%</u>
Contingency							
6705 Contingency	\$ -	\$ -	\$ -	\$ 282,645	\$ 275,000	\$ (7,645)	-2.70%
Total Contingency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 282,645</u>	<u>\$ 275,000</u>	<u>\$ (7,645)</u>	<u>-2.70%</u>
	<u>\$82,521,303</u>	<u>\$95,444,652</u>	<u>\$118,287,440</u>	<u>\$ 105,387,201</u>	<u>\$102,489,588</u>	<u>\$(2,897,613)</u>	<u>-2.75%</u>

EXPENDITURES BY CATEGORY Five Year Comparison

Note: Salary expenditures have shown smaller increases in 2025 and 2026 due to FTE reductions. Benefits have seen continued steady increases despite the FTE reductions due to recent medical insurance premium increases. The purchased services category has remained relatively stable. Supplies have seen an increase in 2025 and 2026 due to increased costs for curricula and utilities. Capital expenses peaked in 2024 due to ESSER III-related HVAC purchases and Prop S expenses. Debt payments are purposely planned to be stable each year. Refunding of bonds took place in fall 2023.



EXPENDITURE BUDGET BY CATEGORY
Fiscal Year 2026



Note: Education is a very labor-intensive field and therefore the majority of costs are related to people.

EXPENDITURES BY FUND, FUNCTION AND OBJECT

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
General Fund							
Elementary School							
6151 Classified Salaries-Regular	\$ 250	\$ 191	\$ (893)	\$ -	\$ -	0.00	0%
6152 Classroom Support -	\$ 9,849	\$ 15,115	\$ 26,961	\$ 39,169	\$ 241,506	202,337.00	517%
6159 Overtime Pay	\$ (0)	\$ 0	\$ -	\$ -	\$ -	0.00	0%
6166 Part-Time Support - Classified	\$ -	\$ -	\$ -	\$ 10,000	\$ 8,000	(2,000.00)	-20%
6211 Teachers' Retirement	\$ -	\$ 24	\$ -	\$ -	\$ -	0.00	0%
6221 Non-Teacher Retirement	\$ 899	\$ 1,385	\$ 2,151	\$ 3,531	\$ 20,043	16,512.00	468%
6231 FICA	\$ 626	\$ 949	\$ 1,496	\$ 3,049	\$ 15,211	12,162.00	399%
6232 Medicare	\$ 146	\$ 222	\$ 350	\$ 713	\$ 3,560	2,847.00	399%
6241 Employee Insurance	\$ 3,008	\$ 5,136	\$ 7,232	\$ 11,329	\$ 51,565	40,236.00	355%
6261 Workers' Compensation	\$ 72,894	\$ 75,922	\$ 122,700	\$ 169,815	\$ 162,800	(7,015.00)	-4%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6319 Other Professional/Technical	\$ 750	\$ 26,753	\$ 16,130	\$ 174,000	\$ 271,450	97,450.00	56%
6332 Repairs And Maintenance	\$ 126,283	\$ 174,041	\$ 128,777	\$ 203,440	\$ 202,009	(1,431.00)	-1%
6391 Other Purchased Services	\$ 2,900	\$ 4,999	\$ 5,630	\$ 4,080	\$ 4,080	0.00	0%
6411 General Supplies	\$ 544,175	\$ 220,022	\$ 400,797	\$ 335,181	\$ 529,694	194,513.00	58%
6431 Textbooks	\$ 560,995	\$ 42,043	\$ 233,350	\$ 2,104,500	\$ 33,000	(2,071,500.00)	-98%
6491 Other Supplies And Materials	\$ 6,458	\$ 6,463	\$ 7,158	\$ 2,804	\$ 8,606	5,802.00	207%
6710 Transfer From	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
	\$ 1,329,234	\$ 573,265	\$ 951,839	\$ 3,061,611	\$ 1,551,524	\$ (1,510,087)	-49%
Middle School							
6151 Classified Salaries-Regular	\$ -	\$ 802	\$ 949	\$ -	\$ -	0.00	0%
6152 Classroom Support -	\$ 82,278	\$ 223,907	\$ 190,888	\$ 207,142	\$ 214,191	7,049.00	3%
6159 Overtime Pay	\$ -	\$ 0	\$ -	\$ -	\$ -	0.00	0%
6211 Teachers' Retirement	\$ -	\$ 4,221	\$ -	\$ -	\$ -	0.00	0%
6221 Non-Teacher Retirement	\$ 6,858	\$ 15,457	\$ 15,717	\$ 17,307	\$ 18,161	854.00	5%
6231 FICA	\$ 4,960	\$ 13,932	\$ 11,894	\$ 12,845	\$ 13,281	436.00	3%
6232 Medicare	\$ 1,160	\$ 3,258	\$ 2,782	\$ 3,004	\$ 3,107	103.00	3%
6241 Employee Insurance	\$ 17,740	\$ 44,363	\$ 37,552	\$ 45,233	\$ 50,594	5,361.00	12%
6261 Workers' Compensation	\$ 36,493	\$ 37,124	\$ 62,756	\$ 64,000	\$ 76,800	12,800.00	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6319 Other Professional/Technical	\$ -	\$ 11,475	\$ 74,700	\$ 112,350	\$ 38,250	(74,100.00)	-66%
6332 Repairs And Maintenance	\$ 17,205	\$ 8,992	\$ 9,742	\$ 6,850	\$ 38,100	31,250.00	456%
6411 General Supplies	\$ 616,485	\$ 118,415	\$ 493,424	\$ 649,226	\$ 786,656	137,430.00	21%
6431 Textbooks	\$ 2,632	\$ 219,005	\$ 111,614	\$ 272,000	\$ 238,427	(33,573.00)	-12%
	\$ 785,812	\$ 700,951	\$ 1,012,018	\$ 1,389,957	\$ 1,477,567	\$ 87,610	6%

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
High School							
6151 Classified Salaries-Regular	\$ 631	\$ 34,076	\$ 8,149	\$ -	\$ -	0.00	0%
6152 Classroom Support -	\$ 189,409	\$ 398,450	\$ 419,272	\$ 476,004	\$ 467,585	(8,419.00)	-2%
6159 Overtime Pay	\$ 0	\$ 0	\$ -	\$ -	\$ -	0.00	0%
6161 Classified Salaries - Part-	\$ -	\$ 3,500	\$ 1,500	\$ -	\$ -	0.00	0%
6166 Part-Time Support - Classified	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6211 Teachers' Retirement	\$ 549	\$ 10,384	\$ 5,112	\$ 7,320	\$ 14,163	6,843.00	93%
6221 Non-Teacher Retirement	\$ 16,246	\$ 31,899	\$ 32,313	\$ 36,981	\$ 32,768	(4,213.00)	-11%
6231 FICA	\$ 11,183	\$ 23,158	\$ 23,943	\$ 25,970	\$ 23,716	(2,254.00)	-9%
6232 Medicare	\$ 2,652	\$ 5,359	\$ 6,060	\$ 6,641	\$ 6,780	139.00	2%
6241 Employee Insurance	\$ 49,396	\$ 102,440	\$ 91,831	\$ 113,782	\$ 107,910	(5,872.00)	-5%
6261 Workers' Compensation	\$ 41,565	\$ 41,885	\$ 70,259	\$ 72,000	\$ 86,400	14,400.00	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6319 Other Professional/Technical	\$ -	\$ 45,100	\$ 46,133	\$ 10,000	\$ -	(10,000.00)	-100%
6332 Repairs And Maintenance	\$ 58,189	\$ 94,349	\$ 75,683	\$ 64,400	\$ 95,900	31,500.00	49%
6340 Transportation Services	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	0.00	0%
6343 Travel	\$ 3,486	\$ 8,187	\$ 4,792	\$ 5,000	\$ 3,500	(1,500.00)	-30%
6362 Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6371 Dues And Memberships	\$ 2,055	\$ 2,477	\$ 245	\$ 400	\$ 400	0.00	0%
6391 Other Purchased Services	\$ 28,422	\$ 47,672	\$ 40,696	\$ 63,380	\$ 63,908	528.00	1%
6411 General Supplies	\$ 301,415	\$ 348,975	\$ 412,427	\$ 272,278	\$ 482,049	209,771.00	77%
6431 Textbooks	\$ 52,149	\$ 15,554	\$ 245,525	\$ 36,210	\$ 161,330	125,120.00	346%
6491 Other Supplies And Materials	\$ -	\$ -	\$ -	\$ -	\$ 24,000	24,000.00	0%
	<u>\$ 757,347</u>	<u>\$ 1,213,467</u>	<u>\$ 1,483,940</u>	<u>\$ 1,192,366</u>	<u>\$ 1,572,409</u>	<u>\$ 380,043</u>	<u>32%</u>
Summer School							
6161 Classified Salaries - Part-	\$ 2,969	\$ 10,775	\$ 13,875	\$ -	\$ -	0.00	0%
6166 Part-Time Support - Classified	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6221 Non-Teacher Retirement	\$ 204	\$ 595	\$ 952	\$ 206	\$ -	(206.00)	0%
6231 FICA	\$ 184	\$ 538	\$ 860	\$ 186	\$ -	(186.00)	0%
6232 Medicare	\$ 43	\$ 156	\$ 201	\$ 44	\$ -	(44.00)	0%
6261 Workers' Compensation	\$ 1,072	\$ 1,959	\$ 4,544	\$ 5,000	\$ 6,000	1,000.00	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6411 General Supplies	\$ 5,781	\$ 10,249	\$ 7,178	\$ 6,000	\$ 7,500	1,500.00	25%
	<u>\$ 10,252</u>	<u>\$ 24,273</u>	<u>\$ 27,610</u>	<u>\$ 11,436</u>	<u>\$ 13,500</u>	<u>\$ 2,064</u>	<u>18%</u>

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase <u>(Decrease)</u>	% <u>Change</u>
Alternative Programs							
6122 Part-Time Instruction -	\$ -	\$ -	\$ 32,167	\$ -	\$ -	0.00	0%
6151 Classified Salaries-Regular	\$ -	\$ 343	\$ 875	\$ -	\$ -	0.00	0%
6152 Classroom Support -	\$ 67,537	\$ 85,092	\$ 104,782	\$ 78,338	\$ 120,894	42,556.00	54%
6159 Overtime Pay	\$ -	\$ 0	\$ -	\$ 39,169	\$ -	(39,169.00)	-100%
6211 Teachers' Retirement	\$ 6,363	\$ 6,662	\$ 11,464	\$ 7,320	\$ 7,679	359.00	5%
6221 Non-Teacher Retirement	\$ 3,010	\$ 4,304	\$ 6,093	\$ 6,926	\$ 7,474	548.00	8%
6231 FICA	\$ 2,094	\$ 3,077	\$ 4,274	\$ 4,858	\$ 4,998	140.00	3%
6232 Medicare	\$ 974	\$ 1,232	\$ 1,992	\$ 1,698	\$ 1,748	50.00	3%
6241 Employee Insurance	\$ 20,267	\$ 23,297	\$ 30,851	\$ 33,993	\$ 41,052	7,059.00	21%
6261 Workers' Compensation	\$ 527	\$ 727	\$ 1,857	\$ 2,000	\$ 2,400	400.00	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6319 Other Professional/Technical	\$ -	\$ 11,250	\$ 5,000	\$ -	\$ -	0.00	0%
6332 Repairs And Maintenance	\$ 14,745	\$ -	\$ -	\$ 13,000	\$ 13,000	0.00	0%
6343 Travel	\$ -	\$ -	\$ -	\$ 900	\$ 900	0.00	0%
6361 Telecommunications	\$ -	\$ -	\$ -	\$ 900	\$ -	(900.00)	-100%
6411 General Supplies	\$ 953	\$ 2,777	\$ 1,727	\$ 8,000	\$ 7,500	(500.00)	-6%
	\$ 116,469	\$ 138,762	\$ 201,082	\$ 197,102	\$ 207,645	\$ 10,543	5%
Special Programs							
6261 Workers' Compensation	\$ 2,069	\$ 2,142	\$ 3,495	\$ 4,025	\$ 4,830	805.00	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6319 Other Professional/Technical	\$ -	\$ 125	\$ -	\$ 500	\$ 500	0.00	0%
6340 Transportation Services	\$ -	\$ -	\$ -	\$ 500	\$ -	(500.00)	-100%
6341 Contracted Pupil Transport.	\$ 346	\$ 1,007	\$ -	\$ -	\$ -	0.00	0%
6343 Travel	\$ 2,800	\$ 25,563	\$ 78,096	\$ 500	\$ 500	0.00	0%
6411 General Supplies	\$ 63,111	\$ 10,215	\$ 14,049	\$ 6,860	\$ 4,860	(2,000.00)	-29%
	\$ 68,326	\$ 39,052	\$ 95,640	\$ 12,385	\$ 10,690	\$ (1,695)	-14%
Culturally Different							
6151 Classified Salaries-Regular	\$ 2,520	\$ 7,269	\$ 2,180	\$ -	\$ -	0.00	0%
6152 Classroom Support -	\$ 257,644	\$ 236,217	\$ 236,927	\$ 246,848	\$ -	(246,848.00)	-100%
6159 Overtime Pay	\$ (0)	\$ (0)	\$ -	\$ -	\$ -	0.00	0%
6161 Classified Salaries - Part-	\$ 1,575	\$ -	\$ -	\$ -	\$ -	0.00	0%
6166 Part-Time Support - Classified	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6211 Teachers' Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6221 Non-Teacher Retirement	\$ 22,740	\$ 21,257	\$ 19,865	\$ 20,815	\$ -	(20,815.00)	-100%

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase <u>(Decrease)</u>	% <u>Change</u>
6231 FICA	\$ 15,906	\$ 14,118	\$ 13,896	\$ 14,392	\$ -	(14,392.00)	-100%
6232 Medicare	\$ 3,789	\$ 3,302	\$ 3,250	\$ 3,367	\$ -	(3,367.00)	-100%
6241 Employee Insurance	\$ 71,444	\$ 67,026	\$ 52,203	\$ 56,657	\$ -	(56,657.00)	-100%
6261 Workers' Compensation	\$ 9,344	\$ 9,147	\$ 14,098	\$ 16,000	\$ 19,200	3,200.00	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6411 General Supplies	\$ 66,217	\$ 197,492	\$ 87,217	\$ 107,230	\$ 1,936,617	1,829,387.00	0%
	\$ 451,179	\$ 555,828	\$ 429,636	\$ 465,309	\$ 1,955,817	\$ 1,490,508	320%
Bilingual							
6113 Classroom Support - Certified	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6131 Extra Duty - Instruction	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	0.00	0%
6134 Extra-Duty Support	\$ -	\$ 0	\$ -	\$ 333	\$ -	(333.00)	-100%
6151 Classified Salaries-Regular	\$ -	\$ 7,127	\$ 7,954	\$ -	\$ -	0.00	0%
6152 Classroom Support -	\$ 34,143	\$ 35,456	\$ 46,751	\$ 126,816	\$ 162,620	35,804.00	28%
6159 Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6161 Classified Salaries - Part-	\$ 62,153	\$ 79,620	\$ 91,934	\$ -	\$ -	0.00	0%
6163 Part-Time	\$ 0	\$ (0)	\$ -	\$ 121,890	\$ 81,500	(40,390.00)	-33%
6211 Teachers' Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6221 Non-Teacher Retirement	\$ 3,060	\$ 4,260	\$ 5,448	\$ 14,710	\$ 8,444	(6,266.00)	-43%
6231 FICA	\$ 5,796	\$ 7,488	\$ 8,803	\$ 8,432	\$ 5,635	(2,797.00)	-33%
6232 Medicare	\$ 1,356	\$ 1,751	\$ 2,071	\$ 2,256	\$ 1,318	(938.00)	-42%
6241 Employee Insurance	\$ (0)	\$ 10,067	\$ 12,596	\$ 27,463	\$ 38,861	11,398.00	42%
6261 Workers' Compensation	\$ 9,759	\$ 11,332	\$ 20,153	\$ 21,500	\$ 25,800	4,300.00	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6319 Other Professional/Technical	\$ 34,610	\$ 39,106	\$ 57,649	\$ 31,500	\$ 31,500	0.00	0%
6332 Repairs And Maintenance	\$ -	\$ 3,250	\$ 21,250	\$ 25,500	\$ 25,500	0.00	0%
6343 Travel	\$ -	\$ 3,900	\$ -	\$ -	\$ -	0.00	0%
6371 Dues And Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6411 General Supplies	\$ 4,920	\$ 24,301	\$ 21,010	\$ 14,886	\$ 7,110	(7,776.00)	-52%
	\$ 155,798	\$ 229,658	\$ 297,619	\$ 395,286	\$ 388,288	\$ (6,998)	-2%

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
Vocational Education							
6261 Workers' Compensation	\$ -	\$ -	\$ -	\$ 16,010	\$ 12	(15,998.00)	-100%
6319 Other Professional/Technical	\$ -	\$ -	\$ 2,500	\$ -	\$ -	0.00	0%
6332 Repairs And Maintenance	\$ 2,076	\$ 90	\$ 1,573	\$ 1,500	\$ -	(1,500.00)	-100%
6340 Transportation Services	\$ -	\$ -	\$ -	\$ 4,000	\$ 2,500	(1,500.00)	-38%
6341 Contracted Pupil Transport.	\$ 25	\$ 13,182	\$ -	\$ 250	\$ -	(250.00)	-100%
6343 Travel	\$ 1,379	\$ -	\$ -	\$ 5,000	\$ -	(5,000.00)	-100%
6371 Dues And Memberships	\$ 8,960	\$ 11,380	\$ 13,290	\$ 17,295	\$ -	(17,295.00)	-100%
6391 Other Purchased Services	\$ 2,800	\$ 978	\$ 525	\$ 16,411	\$ 4,000	(12,411.00)	-76%
6411 General Supplies	\$ 61,702	\$ 74,671	\$ 76,390	\$ 74,166	\$ 105,141	30,975.00	42%
	\$ 76,942	\$ 100,300	\$ 94,278	\$ 134,632	\$ 111,653	\$ (22,979)	-17%
Student Activities							
6131 Extra Duty - Instruction	\$ 3,710	\$ 3,710	\$ 12,200	\$ -	\$ -	0.00	0%
6151 Classified Salaries-Regular	\$ 38,687	\$ 61,537	\$ 75,400	\$ -	\$ -	0.00	0%
6156 Professional/Technical -	\$ (0)	\$ 0	\$ -	\$ 83,036	\$ 52,020	(31,016.00)	-37%
6159 Overtime Pay	\$ (0)	\$ -	\$ -	\$ -	\$ -	0.00	0%
6161 Classified Salaries - Part-	\$ 18,033	\$ 4,005	\$ 4,418	\$ 1,000	\$ 1,000	0.00	0%
6163 Part-Time	\$ -	\$ -	\$ -	\$ 5,110	\$ 5,010	(100.00)	-2%
6166 Part-Time Support - Classified	\$ -	\$ -	\$ -	\$ 1,530	\$ -	(1,530.00)	-100%
6175 Extra Duty - Trades &	\$ -	\$ -	\$ -	\$ 15,000	\$ -	(15,000.00)	-100%
6176 Extra-Duty - Support	\$ -	\$ -	\$ -	\$ 25,000	\$ 23,120	(1,880.00)	-8%
6211 Teachers' Retirement	\$ 949	\$ 1,193	\$ 1,362	\$ 6,275	\$ -	(6,275.00)	-100%
6221 Non-Teacher Retirement	\$ 3,772	\$ 4,308	\$ 5,557	\$ 7,240	\$ 6,001	(1,239.00)	-17%
6231 FICA	\$ 3,297	\$ 3,710	\$ 5,032	\$ 5,655	\$ 4,886	(769.00)	-14%
6232 Medicare	\$ 863	\$ 984	\$ 1,313	\$ 1,959	\$ 1,151	(808.00)	-41%
6241 Employee Insurance	\$ 9,718	\$ 10,166	\$ 10,572	\$ 21,526	\$ 15,705	(5,821.00)	-27%
6261 Workers' Compensation	\$ 4,419	\$ 4,253	\$ 6,978	\$ 7,500	\$ 9,000	1,500.00	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6319 Other Professional/Technical	\$ 1,259	\$ 2,547	\$ 1,326	\$ 3,000	\$ 3,000	0.00	0%
6332 Repairs And Maintenance	\$ 722	\$ 574	\$ 981	\$ 525	\$ 5,525	5,000.00	952%
6340 Transportation Services	\$ (0)	\$ 0	\$ -	\$ 83,710	\$ 81,810	(1,900.00)	-2%
6341 Contracted Pupil Transport.	\$ 57,878	\$ 70,968	\$ -	\$ -	\$ 6,500	6,500.00	0%
6343 Travel	\$ 9,677	\$ 19,369	\$ 13,248	\$ 24,300	\$ 27,166	2,866.00	12%

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Increase (Decrease)	% Change
6363 Printing And Binding	\$ -	\$ -	\$ 1,167	\$ 2,000	\$ 1,800	(200.00)	-10%
6371 Dues And Memberships	\$ 232	\$ -	\$ -	\$ 145	\$ 145	0.00	0%
6391 Other Purchased Services	\$ 38,637	\$ 45,709	\$ 59,403	\$ 92,700	\$ 94,970	2,270.00	2%
6398 Other Expenses	\$ 15,000	\$ 11,500	\$ 10,000	\$ 18,000	\$ -	(18,000.00)	-100%
6411 General Supplies	\$ 335,235	\$ 436,494	\$ 495,607	\$ 563,883	\$ 203,991	(359,892.00)	-64%
6491 Other Supplies And Materials	\$ 10,121	\$ 2,750	\$ 1,884	\$ 14,563	\$ 15,550	987.00	7%
	\$ 552,209	\$ 683,779	\$ 706,448	\$ 983,657	\$ 558,350	\$ (425,307)	-43%
Payments to Other Districts							
6319 Other Professional/Technical	\$ -	\$ 189,870	\$ 405,990	\$ -	\$ -	\$ -	0%
	\$ -	\$ 189,870	\$ 405,990	\$ -	\$ -	\$ -	0%
Attendance Services							
6122 Part-Time Instruction -	\$ 900	\$ -	\$ -	\$ -	\$ -	0.00	0%
6151 Classified Salaries-Regular	\$ 546,174	\$ 591,015	\$ 548,551	\$ -	\$ -	0.00	0%
6152 Classroom Support -	\$ -	\$ 28,642	\$ 49,832	\$ 52,238	\$ 54,328	2,090.00	4%
6156 Professional/Technical -	\$ 0	\$ 0	\$ -	\$ 411,331	\$ 556,917	145,586.00	35%
6157 Clerical - Classified	\$ (0)	\$ 0	\$ -	\$ 224,872	\$ 234,202	9,330.00	4%
6159 Overtime Pay	\$ (0)	\$ (0)	\$ -	\$ 1,800	\$ 1,800	0.00	0%
6161 Classified Salaries - Part-	\$ 522	\$ -	\$ 3,865	\$ -	\$ -	0.00	0%
6164 Part-Time Clerical - Classified	\$ -	\$ -	\$ -	\$ 10,000	\$ 6,000	(4,000.00)	-40%
6211 Teachers' Retirement	\$ 10,930	\$ 12,506	\$ 13,248	\$ 24,008	\$ 25,342	1,334.00	6%
6221 Non-Teacher Retirement	\$ 38,975	\$ 43,758	\$ 41,903	\$ 45,217	\$ 52,828	7,611.00	17%
6231 FICA	\$ 29,545	\$ 33,177	\$ 31,766	\$ 34,017	\$ 38,862	4,845.00	14%
6232 Medicare	\$ 7,869	\$ 8,863	\$ 8,598	\$ 10,032	\$ 11,259	1,227.00	12%
6241 Employee Insurance	\$ 97,644	\$ 106,522	\$ 105,872	\$ 124,750	\$ 159,946	35,196.00	28%
6261 Workers' Compensation	\$ 3,566	\$ 4,430	\$ 7,601	\$ 8,000	\$ 9,600	1,600.00	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ 1	\$ -	(1.00)	-100%
6319 Other Professional/Technical	\$ -	\$ 44,296	\$ 45,010	\$ -	\$ -	0.00	0%
6343 Travel	\$ 5,760	\$ 4,607	\$ 6,551	\$ 10,600	\$ 7,600	(3,000.00)	-28%
6371 Dues And Memberships	\$ 518	\$ 867	\$ 669	\$ 2,600	\$ 600	(2,000.00)	-77%
6411 General Supplies	\$ 6,716	\$ 25,481	\$ 17,660	\$ 16,000	\$ 14,000	(2,000.00)	-13%
	\$ 749,118	\$ 904,165	\$ 881,126	\$ 975,466	\$ 1,173,284	\$ 197,818	20%

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase <u>(Decrease)</u>	% <u>Change</u>
Guidance Services							
6152 Classroom Support -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6161 Classified Salaries - Part-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6166 Part-Time Support - Classified	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	0.00	0%
6221 Non-Teacher Retirement	\$ -	\$ -	\$ -	\$ 275	\$ -	(275.00)	-100%
6231 FICA	\$ -	\$ -	\$ -	\$ 248	\$ 248	0.00	0%
6232 Medicare	\$ (99)	\$ -	\$ -	\$ 58	\$ 58	0.00	0%
6241 Employee Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6261 Workers' Compensation	\$ 9,598	\$ 11,320	\$ 18,128	\$ 19,100	\$ 22,920	3,820.00	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6312 Program Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6319 Other Professional/Technical	\$ 140,445	\$ 139,887	\$ 162,648	\$ 263,698	\$ 132,335	(131,363.00)	-50%
6332 Repairs And Maintenance	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,100	0.00	0%
6343 Travel	\$ 1,713	\$ 2,890	\$ 2,603	\$ 3,750	\$ 3,750	0.00	0%
6371 Dues And Memberships	\$ 561	\$ 639	\$ 493	\$ 1,150	\$ 1,160	10.00	1%
6411 General Supplies	\$ 8,510	\$ 23,068	\$ 18,179	\$ 35,285	\$ 35,994	709.00	2%
	\$ 160,728	\$ 177,805	\$ 202,051	\$ 328,664	\$ 201,565	\$ (127,099)	-39%
Health Services							
6151 Classified Salaries-Regular	\$ 429,750	\$ 372,106	\$ 251,909	\$ -	\$ 40,143	40,143.00	0%
6156 Professional/Technical -	\$ 0	\$ (0)	\$ -	\$ 472,720	\$ 484,609	11,889.00	3%
6161 Classified Salaries - Part-	\$ 20,484	\$ 10,000	\$ 6,440	\$ -	\$ -	0.00	0%
6163 Part-Time	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	0.00	0%
6171 Vacation/Sick Pay - Classified	\$ -	\$ -	\$ 6,750	\$ -	\$ -	0.00	0%
6173 Extra Duty -	\$ (0)	\$ -	\$ -	\$ 20,940	\$ -	(20,940.00)	-100%
6182 Substitute - Professional/Tech	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6221 Non-Teacher Retirement	\$ 37,789	\$ 31,245	\$ 21,166	\$ 42,396	\$ 46,260	3,864.00	9%
6231 FICA	\$ 26,987	\$ 22,853	\$ 15,917	\$ 30,086	\$ 31,471	1,385.00	5%
6232 Medicare	\$ 6,311	\$ 5,345	\$ 3,723	\$ 7,045	\$ 7,367	322.00	5%
6241 Employee Insurance	\$ 100,857	\$ 76,304	\$ 54,489	\$ 113,244	\$ 147,105	33,861.00	30%
6261 Workers' Compensation	\$ 2,845	\$ 2,974	\$ 3,811	\$ 4,000	\$ 4,800	800.00	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6319 Other Professional/Technical	\$ 24,982	\$ 130,692	\$ 323,274	\$ 10,000	\$ 10,000	0.00	0%
6343 Travel	\$ 731	\$ 312	\$ 1,720	\$ 500	\$ 500	0.00	0%
6371 Dues And Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6411 General Supplies	\$ 12,267	\$ 43,962	\$ 15,971	\$ 11,390	\$ 11,840	450.00	4%
	\$ 663,003	\$ 695,792	\$ 705,170	\$ 715,321	\$ 787,095	\$ 71,774	10%

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase <u>(Decrease)</u>	% <u>Change</u>
Improvement of Instruction Services							
6111 Instruction - Certified	\$ -	\$ 55,516	\$ 58,852	\$ -	\$ -	0.00	0%
6113 Classroom Support - Certified	\$ -	\$ 0	\$ -	\$ 62,014	\$ -	(62,014.00)	-100%
6151 Classified Salaries-Regular	\$ 56,820	\$ 61,321	\$ 64,535	\$ -	\$ -	0.00	0%
6152 Classroom Support -	\$ -	\$ 47,420	\$ 55,564	\$ 58,717	\$ 61,376	2,659.00	5%
6157 Clerical - Classified	\$ -	\$ -	\$ -	\$ 61,648	\$ 55,161	(6,487.00)	-11%
6159 Overtime Pay	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	0.00	0%
6161 Classified Salaries - Part-	\$ 180	\$ -	\$ -	\$ -	\$ -	0.00	0%
6164 Part-Time Clerical - Classified	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6211 Teachers' Retirement	\$ -	\$ (9,064)	\$ -	\$ -	\$ -	0.00	0%
6221 Non-Teacher Retirement	\$ 4,591	\$ 17,613	\$ 14,411	\$ 14,945	\$ 15,153	208.00	1%
6231 FICA	\$ 3,370	\$ 13,260	\$ 10,899	\$ 11,198	\$ 11,342	144.00	1%
6232 Medicare	\$ 788	\$ 2,341	\$ 2,549	\$ 2,621	\$ 2,653	32.00	1%
6241 Employee Insurance	\$ 10,140	\$ 30,518	\$ 32,179	\$ 34,022	\$ 25,359	(8,663.00)	-25%
6261 Workers' Compensation	\$ 3,167	\$ 4,095	\$ 8,267	\$ 9,000	\$ 10,800	1,800.00	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6312 Program Improvement	\$ -	\$ 43,893	\$ 7,000	\$ -	\$ -	0.00	0%
6343 Travel	\$ 2,603	\$ 4,480	\$ 13,216	\$ 5,000	\$ 154,500	149,500.00	0%
6371 Dues And Memberships	\$ 1,472	\$ 1,481	\$ 2,120	\$ 3,600	\$ 2,100	(1,500.00)	-42%
6411 General Supplies	\$ 7,685	\$ 23,047	\$ 27,960	\$ 11,500	\$ 14,500	3,000.00	26%
	\$ 90,817	\$ 295,922	\$ 297,552	\$ 275,765	\$ 354,444	\$ 78,679	29%
Professional Development							
6122 Part-Time Instruction -	\$ -	\$ -	\$ 451	\$ -	\$ -	0.00	0%
6261 Workers' Compensation	\$ 995	\$ 998	\$ 1,919	\$ 1,400	\$ 1,680	280.00	20%
6291 Other Benefits	\$ -	\$ -	\$ 66	\$ -	\$ -	0.00	0%
6312 Program Improvement	\$ 3,443	\$ 540	\$ -	\$ -	\$ -	0.00	0%
6319 Other Professional/Technical	\$ 117,283	\$ 221,301	\$ 240,045	\$ 263,330	\$ 204,000	(59,330.00)	-23%
6343 Travel	\$ 81,127	\$ 122,615	\$ 93,637	\$ 152,600	\$ 152,399	(201.00)	0%
6371 Dues And Memberships	\$ 610	\$ 2,445	\$ 2,400	\$ 2,200	\$ 2,200	0.00	0%
6391 Other Purchased Services	\$ 48,462	\$ 23,374	\$ 2,866	\$ 44,000	\$ 39,000	(5,000.00)	-11%
6411 General Supplies	\$ 38,969	\$ 60,989	\$ 50,134	\$ 28,800	\$ 27,679	(1,121.00)	-4%
	\$ 290,889	\$ 432,263	\$ 391,518	\$ 492,330	\$ 426,958	\$ (65,372)	-13%

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase <u>(Decrease)</u>	% <u>Change</u>
Media Services							
6151 Classified Salaries-Regular	\$ 188,556	\$ 243,182	\$ 229,629	\$ -	\$ -	0.00	0%
6158 Trades & Services - Classified	\$ 0	\$ 0	\$ -	\$ 227,022	\$ 246,784	19,762.00	9%
6159 Overtime Pay	\$ 0	\$ 0	\$ -	\$ 5,000	\$ 5,000	0.00	0%
6161 Classified Salaries - Part-	\$ 39,569	\$ 55,030	\$ 47,564	\$ -	\$ -	0.00	0%
6165 Part-Time Trades & Services -	\$ (0)	\$ -	\$ -	\$ 44,320	\$ 45,000	680.00	2%
6221 Non-Teacher Retirement	\$ 16,038	\$ 21,278	\$ 19,981	\$ 19,455	\$ 21,822	2,367.00	12%
6231 FICA	\$ 14,221	\$ 18,455	\$ 17,178	\$ 14,076	\$ 18,339	4,263.00	30%
6232 Medicare	\$ 3,260	\$ 4,316	\$ 4,018	\$ 3,292	\$ 4,290	998.00	30%
6241 Employee Insurance	\$ 46,447	\$ 60,567	\$ 55,105	\$ 56,668	\$ 66,421	9,753.00	17%
6261 Workers' Compensation	\$ 6,385	\$ 5,669	\$ 8,529	\$ 9,000	\$ 10,800	1,800.00	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6332 Repairs And Maintenance	\$ 6,745	\$ 7,082	\$ 21,536	\$ 22,808	\$ 25,698	2,890.00	13%
6343 Travel	\$ 2,965	\$ 1,623	\$ 10,513	\$ 6,000	\$ 6,000	0.00	0%
6411 General Supplies	\$ 24,379	\$ 21,535	\$ 11,925	\$ 15,355	\$ 15,725	370.00	2%
6441 Library Books	\$ 64,360	\$ 56,727	\$ 91,585	\$ 94,240	\$ 88,580	(5,660.00)	-6%
6451 Resource Materials	\$ 9,271	\$ 2,486	\$ 1,913	\$ 9,850	\$ 9,100	(750.00)	-8%
	<u>\$ 422,196</u>	<u>\$ 497,949</u>	<u>\$ 519,476</u>	<u>\$ 527,086</u>	<u>\$ 563,559</u>	<u>\$ 36,473</u>	<u>7%</u>
Board of Education Services							
6315 Audit Services	\$ 14,000	\$ 17,500	\$ 17,500	\$ 15,700	\$ 17,500	1,800.00	11%
6317 Legal Services	\$ 30,203	\$ 44,470	\$ 28,223	\$ 50,000	\$ 43,200	(6,800.00)	-14%
6318 Election Services	\$ 9,908	\$ 25	\$ 8	\$ 5,000	\$ 35,000	30,000.00	600%
6319 Other Professional/Technical	\$ 11,500	\$ 10,242	\$ 6,425	\$ 19,000	\$ 19,000	0.00	0%
6343 Travel	\$ 20,659	\$ 19,986	\$ 19,029	\$ 5,000	\$ 15,000	10,000.00	200%
6352 Liability Insurance	\$ 328,483	\$ 364,653	\$ 380,074	\$ 518,000	\$ 592,000	74,000.00	14%
6371 Dues And Memberships	\$ 74,040	\$ 27,680	\$ -	\$ 74,356	\$ 52,000	(22,356.00)	-30%
6411 General Supplies	\$ 5,035	\$ 14,450	\$ 6,144	\$ 5,000	\$ 5,000	0.00	0%
	<u>\$ 493,828</u>	<u>\$ 499,005</u>	<u>\$ 457,403</u>	<u>\$ 692,056</u>	<u>\$ 778,700</u>	<u>\$ 86,644</u>	<u>13%</u>

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Increase (Decrease)	% Change
Executive Administration Services							
6151 Classified Salaries-Regular	\$ 396,146	\$ 431,618	\$ 432,959	\$ -	\$ -	0.00	0%
6154 Administration - Classified	\$ -	\$ -	\$ -	\$ 115,543	\$ 120,165	4,622.00	4%
6156 Professional/Technical -	\$ -	\$ -	\$ -	\$ 266,850	\$ 277,525	10,675.00	4%
6157 Clerical - Classified	\$ -	\$ -	\$ -	\$ 61,648	\$ 63,731	2,083.00	3%
6159 Overtime Pay	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	0.00	0%
6161 Classified Salaries - Part-	\$ 130	\$ -	\$ -	\$ -	\$ -	0.00	0%
6184 Substitute - Trades &	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6221 Non-Teacher Retirement	\$ 31,336	\$ 32,695	\$ 34,002	\$ 35,326	\$ 37,072	1,746.00	5%
6231 FICA	\$ 23,323	\$ 25,497	\$ 25,533	\$ 26,448	\$ 27,681	1,233.00	5%
6232 Medicare	\$ 5,454	\$ 5,963	\$ 5,972	\$ 6,188	\$ 6,476	288.00	5%
6241 Employee Insurance	\$ 60,876	\$ 61,053	\$ 64,162	\$ 68,082	\$ 76,984	8,902.00	13%
6261 Workers' Compensation	\$ 4,092	\$ 3,914	\$ 6,483	\$ 7,000	\$ 8,400	1,400.00	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6312 Program Improvement	\$ 33,167	\$ 16,583	\$ -	\$ -	\$ -	0.00	0%
6319 Other Professional/Technical	\$ 49,247	\$ 64,660	\$ 59,862	\$ 70,500	\$ 74,000	3,500.00	5%
6343 Travel	\$ 8,232	\$ 16,622	\$ 39,673	\$ 17,550	\$ 16,450	(1,100.00)	-6%
6361 Telecommunications	\$ 8,774	\$ 9,882	\$ 17,352	\$ -	\$ -	0.00	0%
6362 Advertising	\$ 290	\$ 3,248	\$ 3,916	\$ 5,500	\$ 7,500	2,000.00	36%
6363 Printing And Binding	\$ 15,067	\$ 20,882	\$ 22,918	\$ 31,500	\$ 70,500	39,000.00	124%
6364 Postage	\$ -	\$ -	\$ -	\$ 10,930	\$ 11,700	770.00	7%
6371 Dues And Memberships	\$ 5,258	\$ 29,680	\$ 87,164	\$ 5,685	\$ 5,655	(30.00)	-1%
6391 Other Purchased Services	\$ 6,162	\$ 5,250	\$ 13,918	\$ 9,450	\$ 33,800	24,350.00	258%
6411 General Supplies	\$ 21,523	\$ 45,432	\$ 16,243	\$ 25,680	\$ 25,300	(380.00)	-1%
6491 Other Supplies And Materials	\$ 23,359	\$ 31,098	\$ 29,693	\$ 14,075	\$ 37,025	22,950.00	163%
	\$ 692,437	\$ 804,076	\$ 859,850	\$ 780,955	\$ 902,964	\$ 122,009	16%

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase <u>(Decrease)</u>	% <u>Change</u>
Administrative Technology							
6151 Classified Salaries-Regular	\$ 454,434	\$ 420,914	\$ 398,271	\$ -	\$ -	0.00	0%
6154 Administration - Classified	\$ -	\$ -	\$ -	\$ 145,000	\$ 150,800	5,800.00	4%
6156 Professional/Technical -	\$ -	\$ -	\$ -	\$ 255,706	\$ 265,933	10,227.00	4%
6159 Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6161 Classified Salaries - Part-	\$ 33,348	\$ 44,999	\$ 57,488	\$ -	\$ -	0.00	0%
6164 Part-Time Clerical - Classified	\$ -	\$ -	\$ -	\$ 58,018	\$ -	(58,018.00)	-100%
6171 Vacation/Sick Pay - Classified	\$ -	\$ -	\$ -	\$ 32,899	\$ -	(32,899.00)	-100%
6211 Teachers' Retirement	\$ 8,543	\$ 8,954	\$ 2,647	\$ 15,116	\$ 15,807	691.00	5%
6221 Non-Teacher Retirement	\$ 31,937	\$ 29,534	\$ 32,852	\$ 24,230	\$ 21,709	(2,521.00)	-10%
6231 FICA	\$ 29,939	\$ 28,884	\$ 27,896	\$ 29,352	\$ 25,736	(3,616.00)	-12%
6232 Medicare	\$ 7,002	\$ 6,755	\$ 6,524	\$ 6,866	\$ 6,020	(846.00)	-12%
6241 Employee Insurance	\$ 66,380	\$ 58,123	\$ 52,304	\$ 50,894	\$ 63,351	12,457.00	24%
6261 Workers' Compensation	\$ 3,213	\$ 3,020	\$ 4,399	\$ 4,500	\$ 5,400	900.00	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6319 Other Professional/Technical	\$ 31,305	\$ 63,965	\$ 110,410	\$ 41,500	\$ 26,997	(14,503.00)	-35%
6332 Repairs And Maintenance	\$ 499,259	\$ 399,008	\$ 525,725	\$ 715,639	\$ 665,887	(49,752.00)	-7%
6343 Travel	\$ 80	\$ -	\$ 435	\$ 5,000	\$ 5,000	0.00	0%
6361 Telecommunications	\$ 203,284	\$ 140,299	\$ 141,384	\$ 191,725	\$ 79,620	(112,105.00)	-58%
6371 Dues And Memberships	\$ -	\$ -	\$ -	\$ 3,025	\$ 2,900	(125.00)	-4%
6411 General Supplies	\$ 103,096	\$ 414,673	\$ 48,119	\$ 84,250	\$ 167,097	82,847.00	98%
6491 Other Supplies And Materials	\$ 5,902	\$ 10,978	\$ 32,086	\$ 5,490	\$ 9,350	3,860.00	70%
	\$ 1,477,722	\$ 1,630,107	\$ 1,440,540	\$ 1,669,210	\$ 1,511,607	\$ (157,603)	-9%

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
School Administrative Services							
6121 Substitutes	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6141 Vacation/Sick Pay - Certified	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6151 Classified Salaries-Regular	\$ 1,060,869	\$ 1,132,310	\$ 1,191,096	\$ -	\$ -	0.00	0%
6157 Clerical - Classified	\$ -	\$ 0	\$ -	\$ 970,094	\$ 1,312,322	342,228.00	35%
6159 Overtime Pay	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	0.00	0%
6161 Classified Salaries - Part-	\$ 9,466	\$ 2,604	\$ 975	\$ -	\$ -	0.00	0%
6164 Part-Time Clerical - Classified	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6165 Part-Time Trades & Services -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6171 Vacation/Sick Pay - Classified	\$ 13,162	\$ 559	\$ 5,959	\$ 4,594	\$ -	(4,594.00)	-100%
6183 Substitute - Clerical	\$ -	\$ -	\$ -	\$ 10,000	\$ -	(10,000.00)	-100%
6221 Non-Teacher Retirement	\$ 91,140	\$ 95,062	\$ 100,057	\$ 102,097	\$ 113,302	11,205.00	11%
6231 FICA	\$ 65,369	\$ 68,014	\$ 71,790	\$ 71,827	\$ 79,275	7,448.00	10%
6232 Medicare	\$ 15,288	\$ 15,906	\$ 16,790	\$ 16,803	\$ 18,547	1,744.00	10%
6241 Employee Insurance	\$ 268,618	\$ 267,691	\$ 279,461	\$ 295,418	\$ 341,222	45,804.00	16%
6261 Workers' Compensation	\$ 24,937	\$ 23,206	\$ 36,466	\$ 38,000	\$ 45,600	7,600.00	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0%
6319 Other Professional/Technical	\$ 841	\$ 3,938	\$ 1,719	\$ 5,900	\$ 5,900	0.00	0%
6332 Repairs And Maintenance	\$ -	\$ 777	\$ 1,591	\$ 1,000	\$ 1,000	0.00	0%
6333 Building Lease/Rental	\$ 12,334	\$ 19,699	\$ 22,903	\$ 20,000	\$ 20,000	0.00	0%
6343 Travel	\$ 3,622	\$ 13,392	\$ 31,560	\$ 40,900	\$ 14,445	(26,455.00)	-65%
6361 Telecommunications	\$ 148	\$ 135	\$ 141	\$ -	\$ -	0.00	0%
6363 Printing And Binding	\$ -	\$ 156	\$ -	\$ 6,500	\$ 6,500	0.00	0%
6364 Postage	\$ -	\$ -	\$ -	\$ 1,260	\$ 700	(560.00)	-44%
6371 Dues And Memberships	\$ 1,327	\$ 688	\$ 3,020	\$ 3,030	\$ 2,880	(150.00)	-5%
6391 Other Purchased Services	\$ 1,988	\$ 1,856	\$ 4,765	\$ 2,650	\$ 2,950	300.00	11%
6411 General Supplies	\$ 91,178	\$ 103,424	\$ 133,779	\$ 130,323	\$ 123,610	(6,713.00)	-5%
6491 Other Supplies And Materials	\$ 3,566	\$ 3,853	\$ 3,248	\$ 688	\$ 3,900	3,212.00	467%
	\$ 1,663,854	\$ 1,753,268	\$ 1,905,320	\$ 1,728,084	\$ 2,099,153	\$ 371,069	21%

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
Operation of Plant Services							
6151 Classified Salaries-Regular	\$ 1,472,844	\$ 1,565,579	\$ 1,869,787	\$ -	\$ -	\$ -	0%
6154 Administration - Classified	\$ -	\$ -	\$ -	\$ 360,878	\$ 395,268	\$ 34,390	10%
6157 Clerical - Classified	\$ -	\$ -	\$ -	\$ 61,648	\$ 63,731	\$ 2,083	3%
6158 Trades & Services - Classified	\$ -	\$ -	\$ -	\$ 1,507,813	\$ 1,623,050	\$ 115,237	8%
6159 Overtime Pay	\$ -	\$ -	\$ -	\$ 27,000	\$ 27,000	\$ -	0%
6161 Classified Salaries - Part-	\$ 495	\$ 3,008	\$ -	\$ -	\$ -	\$ -	0%
6162 Part-Time Administration -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100%
6165 Part-Time Trades & Services -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6166 Part-Time Support - Classified	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	0%
6171 Vacation/Sick Pay - Classified	\$ -	\$ 10,664	\$ -	\$ -	\$ -	\$ -	0%
6184 Substitute - Trades &	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6211 Teachers' Retirement	\$ 19,240	\$ 20,134	\$ 21,422	\$ 22,560	\$ 26,486	\$ 3,926	17%
6221 Non-Teacher Retirement	\$ 109,502	\$ 116,310	\$ 140,274	\$ 150,290	\$ 169,032	\$ 18,742	12%
6231 FICA	\$ 81,692	\$ 88,113	\$ 105,771	\$ 111,373	\$ 119,421	\$ 8,048	7%
6232 Medicare	\$ 20,846	\$ 22,464	\$ 26,724	\$ 28,147	\$ 30,404	\$ 2,257	8%
6241 Employee Insurance	\$ 288,463	\$ 299,110	\$ 348,425	\$ 384,794	\$ 424,115	\$ 39,321	10%
6261 Workers' Compensation	\$ 9,099	\$ 9,525	\$ 15,623	\$ 17,100	\$ 20,520	\$ 3,420	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6319 Other Professional/Technical	\$ 743,535	\$ 627,310	\$ 437,166	\$ 992,615	\$ 505,630	\$ (486,985)	-49%
6331 Cleaning Services	\$ 1,735,031	\$ 2,108,096	\$ 2,210,995	\$ 2,320,652	\$ 2,426,524	\$ 105,872	5%
6332 Repairs And Maintenance	\$ 1,303,010	\$ 2,750,076	\$ 1,177,844	\$ 924,243	\$ 1,091,003	\$ 166,760	18%
6334 Equipment Lease/Rental	\$ 27,056	\$ 31,507	\$ 41,419	\$ -	\$ -	\$ -	0%
6335 Water And Sewer	\$ 190,245	\$ 284,173	\$ 323,401	\$ 340,000	\$ 390,500	\$ 50,500	15%
6336 Trash Removal	\$ 39,888	\$ 103,950	\$ 93,535	\$ 97,000	\$ 116,475	\$ 19,475	20%
6339 Other Property Services	\$ 219,430	\$ 329,545	\$ 270,777	\$ 288,300	\$ 314,250	\$ 25,950	9%
6343 Travel	\$ 1,010	\$ 2,177	\$ 1,128	\$ 4,450	\$ 4,450	\$ -	0%
6351 Property Insurance	\$ 301,310	\$ 334,598	\$ 446,453	\$ 621,000	\$ 678,000	\$ 57,000	9%
6361 Telecommunications	\$ 157,005	\$ 131,174	\$ 152,246	\$ 179,000	\$ 267,104	\$ 88,104	49%
6371 Dues And Memberships	\$ -	\$ -	\$ 141	\$ 250	\$ 250	\$ -	0%
6411 General Supplies	\$ 1,023,908	\$ 1,071,196	\$ 840,485	\$ 869,955	\$ 1,045,190	\$ 175,235	20%
6481 Electric	\$ 1,042,447	\$ 915,911	\$ 961,623	\$ 1,157,045	\$ 1,281,135	\$ 124,090	11%
6482 Natural Gas	\$ 275,508	\$ 359,574	\$ 364,500	\$ 300,000	\$ 320,870	\$ 20,870	7%
6486 Gasoline/Diesel	\$ 30,340	\$ 31,806	\$ 31,295	\$ 30,000	\$ 30,000	\$ -	0%
	\$ 9,091,904	\$ 11,216,000	\$ 9,881,034	\$ 10,810,113	\$ 11,374,408	\$ 564,295	5%

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
Contracted Pupil Transportation Services							
6340 Transportation Services	\$ -	\$ -	\$ -	\$ 83,540	\$ 110,040	\$ 26,500	32%
6341 Contracted Pupil Transport.	\$ 751,758	\$ 1,332,794	\$ 820,719	\$ 1,100,000	\$ 1,100,000	\$ -	0%
	\$ 751,758	\$ 1,332,794	\$ 820,719	\$ 1,183,540	\$ 1,210,040	\$ 26,500	2%
District Transportation Services							
6151 Classified Salaries-Regular	\$ 343,624	\$ 460,061	\$ 466,752	\$ -	\$ -	\$ -	0%
6154 Administration - Classified	\$ -	\$ -	\$ -	\$ 133,444	\$ 138,782	\$ 5,338	4%
6156 Professional/Technical -	\$ -	\$ -	\$ -	\$ 72,478	\$ 52,000	\$ (20,478)	-28%
6157 Clerical - Classified	\$ -	\$ -	\$ -	\$ 47,225	\$ 48,785	\$ 1,560	3%
6159 Overtime Pay	\$ -	\$ -	\$ -	\$ 320,831	\$ 150,000	\$ (170,831)	-53%
6161 Classified Salaries - Part-	\$ 585,580	\$ 616,774	\$ 686,729	\$ -	\$ -	\$ -	0%
6165 Part-Time Trades & Services -	\$ -	\$ -	\$ -	\$ 641,442	\$ 661,751	\$ 20,309	3%
6166 Part-Time Support - Classified	\$ -	\$ -	\$ -	\$ 15,000	\$ 20,000	\$ 5,000	33%
6184 Substitute - Trades &	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	0%
6185 Substitute - Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6221 Non-Teacher Retirement	\$ 79,137	\$ 89,538	\$ 97,147	\$ 98,173	\$ 98,961	\$ 788	1%
6231 FICA	\$ 55,869	\$ 65,347	\$ 69,286	\$ 71,016	\$ 65,308	\$ (5,708)	-8%
6232 Medicare	\$ 13,066	\$ 15,283	\$ 16,204	\$ 17,386	\$ 16,172	\$ (1,214)	-7%
6241 Employee Insurance	\$ 245,433	\$ 257,905	\$ 280,487	\$ 319,604	\$ 361,093	\$ 41,489	13%
6261 Workers' Compensation	\$ 4,935	\$ 6,719	\$ 11,062	\$ 12,000	\$ 14,400	\$ 2,400	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6319 Other Professional/Technical	\$ 8,541	\$ 3,373	\$ -	\$ 6,000	\$ 7,000	\$ 1,000	17%
6332 Repairs And Maintenance	\$ 90,361	\$ 147,302	\$ 196,266	\$ 122,000	\$ 72,000	\$ (50,000)	-41%
6334 Equipment Lease/Rental	\$ 7,499	\$ 8,144	\$ 8,543	\$ 8,500	\$ 9,000	\$ 500	6%

	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>Budget</u> <u>2025</u>	<u>Budget</u> <u>2026</u>	<u>Increase</u> <u>(Decrease)</u>	<u>%</u> <u>Change</u>
6340 Transportation Services	\$ -	\$ -	\$ -	\$ (160,000)	\$ (145,000)	\$ 15,000	-9%
6341 Contracted Pupil Transport.	\$ (100,604)	\$ (116,602)	\$ -	\$ -	\$ -	\$ -	0%
6343 Travel	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	0%
6351 Property Insurance	\$ 14,361	\$ 12,896	\$ 14,361	\$ 13,000	\$ 13,000	\$ -	0%
6391 Other Purchased Services	\$ (1,070)	\$ 257	\$ 560	\$ 4,500	\$ 4,500	\$ -	0%
6411 General Supplies	\$ 7,379	\$ 7,801	\$ 8,478	\$ 49,000	\$ 9,000	\$ (40,000)	-82%
6486 Gasoline/Diesel	\$ 124,468	\$ 132,993	\$ 116,857	\$ 75,000	\$ 50,000	\$ (25,000)	-33%
6341 Contracted Pupil Transport.	\$ 77,224	\$ 238,810	\$ 130,548	\$ 150,000	\$ 150,000	\$ -	0%
6343 Travel	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,000	\$ (500)	-33%
	<u>\$ 1,557,826</u>	<u>\$ 1,948,624</u>	<u>\$ 2,103,280</u>	<u>\$ 2,049,599</u>	<u>\$ 1,829,252</u>	<u>\$ (220,347)</u>	<u>-11%</u>
Non-Allowable Transportation							
6151 Classified Salaries-Regular	\$ 14,691	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6161 Classified Salaries - Part-	\$ 32,553	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6165 Part-Time Trades & Services -	\$ 13,745	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6221 Non-Teacher Retirement	\$ 5,053	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6231 FICA	\$ 3,650	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6232 Medicare	\$ 854	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6241 Employee Insurance	\$ 14,175	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6261 Workers' Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6341 Contracted Pupil Transport.	\$ -	\$ 790	\$ 193,217	\$ -	\$ -	\$ -	0%
6411 General Supplies	\$ -	\$ 1,901	\$ -	\$ 2,000	\$ 7,000	\$ 5,000	250%
	<u>\$ 84,720</u>	<u>\$ 2,691</u>	<u>\$ 193,217</u>	<u>\$ 2,000</u>	<u>\$ 7,000</u>	<u>\$ 5,000</u>	<u>250%</u>

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
Food Services							
6151 Classified Salaries-Regular	\$ 689,368	\$ 936,918	\$ 886,851	\$ 51,963	\$ -	\$ (51,963)	-100%
6154 Administration - Classified	\$ -	\$ -	\$ -	\$ 81,227	\$ 83,257	\$ 2,030	2%
6156 Professional/Technical -	\$ -	\$ -	\$ -	\$ 57,481	\$ 59,780	\$ 2,299	4%
6158 Trades & Services - Classified	\$ -	\$ -	\$ -	\$ 732,372	\$ 812,412	\$ 80,040	11%
6159 Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6161 Classified Salaries - Part-	\$ 288,055	\$ 401,233	\$ 452,296	\$ -	\$ -	\$ -	0%
6165 Part-Time Trades & Services -	\$ -	\$ -	\$ -	\$ 441,866	\$ 495,380	\$ 53,514	12%
6171 Vacation/Sick Pay - Classified	\$ 2,464	\$ -	\$ 9,900	\$ 4,964	\$ 1,539	\$ (3,425)	-69%
6184 Substitute - Trades &	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6221 Non-Teacher Retirement	\$ 85,138	\$ 110,717	\$ 110,880	\$ 120,795	\$ 128,198	\$ 7,403	6%
6231 FICA	\$ 58,906	\$ 80,646	\$ 81,463	\$ 82,345	\$ 88,807	\$ 6,462	8%
6232 Medicare	\$ 13,776	\$ 19,036	\$ 19,251	\$ 19,446	\$ 20,968	\$ 1,522	8%
6241 Employee Insurance	\$ 264,228	\$ 280,206	\$ 295,761	\$ 409,294	\$ 432,175	\$ 22,881	6%
6261 Workers' Compensation	\$ 6,089	\$ 6,699	\$ 13,432	\$ 15,000	\$ 18,000	\$ 3,000	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6319 Other Professional/Technical	\$ 45	\$ -	\$ 126	\$ 1,075	\$ 850	\$ (225)	-21%
6334 Equipment Lease/Rental	\$ 9,055	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6343 Travel	\$ -	\$ -	\$ 209	\$ 2,925	\$ 2,925	\$ -	0%
6364 Postage	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
6371 Dues And Memberships	\$ 849	\$ 1,547	\$ 1,206	\$ 1,135	\$ 1,135	\$ -	0%
6391 Other Purchased Services	\$ 23,913	\$ 24,231	\$ 22,022	\$ 64,400	\$ 53,742	\$ (10,658)	-17%
6411 General Supplies	\$ 155,087	\$ 139,191	\$ 65,551	\$ 173,400	\$ 165,150	\$ (8,250)	-5%
6471 Food Supplies	\$ 1,496,180	\$ 1,809,403	\$ 1,934,087	\$ 1,896,000	\$ 1,972,500	\$ 76,500	4%
6486 Gasoline/Diesel	\$ 3,313	\$ 3,409	\$ 3,071	\$ 3,500	\$ 3,500	\$ -	0%
6491 Other Supplies And Materials	\$ 2,518	\$ 2,155	\$ 2,020	\$ 2,380	\$ 2,380	\$ -	0%
6551 Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ 3,098,984	\$ 3,815,390	\$ 3,898,126	\$ 4,161,668	\$ 4,342,798	\$ 181,130	4%

Financial Section

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase <u>(Decrease)</u>	% <u>Change</u>
Business, Fiscal, Internal Services							
6141 Vacation/Sick Pay - Certified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6151 Classified Salaries-Regular	\$ 630,260	\$ 712,174	\$ 758,133	\$ -	\$ -	\$ -	0%
6152 Classroom Support -	\$ -	\$ 240	\$ -	\$ -	\$ -	\$ -	0%
6154 Administration - Classified	\$ -	\$ -	\$ -	\$ 371,847	\$ 383,358	\$ 11,511	3%
6157 Clerical - Classified	\$ -	\$ -	\$ -	\$ 355,438	\$ 364,996	\$ 9,558	3%
6159 Overtime Pay	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
6161 Classified Salaries - Part-	\$ 4,063	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6164 Part-Time Clerical - Classified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6171 Vacation/Sick Pay - Classified	\$ 2,709	\$ -	\$ -	\$ 17,543	\$ -	\$ (17,543)	-100%
6183 Substitute - Clerical	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	0%
6211 Teachers' Retirement	\$ -	\$ -	\$ -	\$ 26,291	\$ 28,157	\$ 1,866	7%
6221 Non-Teacher Retirement	\$ 49,113	\$ 55,569	\$ 58,441	\$ 44,476	\$ 46,076	\$ 1,600	4%
6231 FICA	\$ 36,208	\$ 40,334	\$ 42,589	\$ 34,457	\$ 34,371	\$ (86)	0%
6232 Medicare	\$ 8,841	\$ 9,987	\$ 10,466	\$ 11,942	\$ 10,629	\$ (1,313)	-11%
6241 Employee Insurance	\$ 83,219	\$ 91,642	\$ 96,304	\$ 102,074	\$ 118,933	\$ 16,859	17%
6261 Workers' Compensation	\$ 5,196	\$ 5,310	\$ 8,294	\$ 8,600	\$ 10,320	\$ 1,720	20%
6271 Unemployment	\$ -	\$ -	\$ 5,714	\$ 10,000	\$ 10,000	\$ -	0%
6291 Other Benefits	\$ 3,259	\$ 2,006	\$ -	\$ -	\$ -	\$ -	0%
6314 Staff Services	\$ 3,000	\$ 1,999	\$ 2,441	\$ -	\$ -	\$ -	0%
6319 Other Professional/Technical	\$ 110,880	\$ 238,484	\$ 36,596	\$ 134,565	\$ 134,565	\$ -	0%
6340 Transportation Services	\$ -	\$ -	\$ -	\$ 350	\$ 350	\$ -	0%
6341 Contracted Pupil Transport.	\$ 560	\$ 500	\$ -	\$ -	\$ -	\$ -	0%
6343 Travel	\$ 7,089	\$ 25,089	\$ 27,672	\$ 14,940	\$ 9,770	\$ (5,170)	-35%
6345 Recruitment	\$ -	\$ -	\$ -	\$ 10,800	\$ 10,800	\$ -	0%
6353 Fidelity Bond Premium	\$ 100	\$ 90	\$ 100	\$ 100	\$ 100	\$ -	0%
6359 Judgments Against Lea And	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6361 Telecommunications	\$ 30,243	\$ 23,006	\$ 25,300	\$ -	\$ -	\$ -	0%
6362 Advertising	\$ 254	\$ -	\$ 1,250	\$ 500	\$ 300	\$ (200)	-40%
6364 Postage	\$ -	\$ -	\$ -	\$ 50,000	\$ 35,000	\$ (15,000)	-30%
6371 Dues And Memberships	\$ 4,786	\$ 5,939	\$ 5,516	\$ 3,085	\$ 3,385	\$ 300	10%
6398 Other Expenses	\$ 3,134	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6411 General Supplies	\$ 30,110	\$ 30,269	\$ 29,048	\$ 41,500	\$ 41,300	\$ (200)	0%
	\$ 1,013,022	\$ 1,242,637	\$ 1,107,864	\$ 1,249,008	\$ 1,252,910	\$ 3,902	0%

Financial Section

	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>Budget</u> <u>2025</u>	<u>Budget</u> <u>2026</u>	<u>Increase</u> <u>(Decrease)</u>	<u>%</u> <u>Change</u>
Central Office Support Services							
6261 Workers' Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -	0%
6319 Other Professional/Technical	\$ 1,549	\$ 4,604	\$ 118	\$ 10,500	\$ 10,500	\$ -	0%
6343 Travel	\$ -	\$ -	\$ -	\$ 5,250	\$ 5,250	\$ -	0%
6411 General Supplies	\$ 3,233	\$ 610	\$ 766	\$ 1,500	\$ 1,500	\$ -	0%
	<u>\$ 4,782</u>	<u>\$ 5,214</u>	<u>\$ 884</u>	<u>\$ 87,250</u>	<u>\$ 87,250</u>	<u>\$ -</u>	<u>0%</u>
Adult Continuing Education							
6151 Classified Salaries-Regular	\$ 37,963	\$ 25,289	\$ 27,648	\$ -	\$ -	\$ -	0%
6157 Clerical - Classified	\$ -	\$ 0	\$ -	\$ 12,722	\$ 18,720	\$ 5,998	47%
6159 Overtime Pay	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6161 Classified Salaries - Part-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6164 Part-Time Clerical - Classified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6221 Non-Teacher Retirement	\$ 3,876	\$ 2,402	\$ 2,461	\$ -	\$ -	\$ -	0%
6231 FICA	\$ 2,334	\$ 1,533	\$ 1,703	\$ 789	\$ 1,161	\$ 372	47%
6232 Medicare	\$ 546	\$ 358	\$ 398	\$ 185	\$ 271	\$ 86	46%
6241 Employee Insurance	\$ 18,558	\$ 9,734	\$ 8,444	\$ -	\$ -	\$ -	0%
6261 Workers' Compensation	\$ 1,038	\$ 951	\$ 1,154	\$ 1,500	\$ 1,800	\$ 300	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6319 Other Professional/Technical	\$ 85	\$ 75	\$ -	\$ -	\$ 2,000	\$ 2,000	0%
6333 Building Lease/Rental	\$ 11,748	\$ 12,727	\$ 12,062	\$ 11,748	\$ -	\$ (11,748)	-100%
6339 Other Property Services	\$ 1,733	\$ 2,026	\$ 1,917	\$ 873	\$ -	\$ (873)	-100%
6340 Transportation Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6341 Contracted Pupil Transport.	\$ 1,588	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6343 Travel	\$ 17,053	\$ 19,671	\$ 6,911	\$ 28,927	\$ 3,000	\$ (25,927)	-90%
6361 Telecommunications	\$ 894	\$ 770	\$ 825	\$ -	\$ 1,675	\$ 1,675	0%
6364 Postage	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	0%
6371 Dues And Memberships	\$ 183	\$ -	\$ -	\$ -	\$ 500	\$ 500	0%
6411 General Supplies	\$ 22,570	\$ 41,695	\$ 18,141	\$ 43,691	\$ 20,414	\$ (23,277)	-53%
	<u>\$ 120,168</u>	<u>\$ 117,232</u>	<u>\$ 81,664</u>	<u>\$ 100,635</u>	<u>\$ 49,741</u>	<u>\$ (50,894)</u>	<u>-51%</u>

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
Community Services							
6122 Part-Time Instruction -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	0%
6151 Classified Salaries-Regular	\$ 169,039	\$ 184,816	\$ 159,728	\$ -	\$ -	\$ -	0%
6152 Classroom Support -	\$ 224,779	\$ 272,149	\$ 303,247	\$ 313,049	\$ 470,896	\$ 157,847	50%
6156 Professional/Technical -	\$ -	\$ -	\$ -	\$ 139,187	\$ 144,754	\$ 5,567	4%
6157 Clerical - Classified	\$ -	\$ -	\$ -	\$ 61,648	\$ 63,731	\$ 2,083	3%
6159 Overtime Pay	\$ -	\$ -	\$ -	\$ 2,700	\$ 5,200	\$ 2,500	93%
6161 Classified Salaries - Part-	\$ 18,828	\$ 20,732	\$ 20,690	\$ -	\$ -	\$ -	0%
6163 Part-Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6164 Part-Time Clerical - Classified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6166 Part-Time Support - Classified	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	0%
6183 Substitute - Clerical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6184 Substitute - Trades &	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6185 Substitute - Support	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
6211 Teachers' Retirement	\$ 3,491	\$ 4,042	\$ 4,235	\$ 4,581	\$ 4,828	\$ 247	5%
6221 Non-Teacher Retirement	\$ 33,457	\$ 38,363	\$ 38,961	\$ 44,428	\$ 59,887	\$ 15,459	35%
6231 FICA	\$ 25,653	\$ 29,580	\$ 29,732	\$ 33,317	\$ 43,662	\$ 10,345	31%
6232 Medicare	\$ 5,977	\$ 6,918	\$ 6,954	\$ 8,501	\$ 10,215	\$ 1,714	20%
6241 Employee Insurance	\$ 125,568	\$ 127,249	\$ 133,681	\$ 158,504	\$ 218,441	\$ 59,937	38%
6261 Workers' Compensation	\$ 6,548	\$ 6,652	\$ 12,192	\$ 13,950	\$ 16,740	\$ 2,790	20%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6319 Other Professional/Technical	\$ -	\$ 1,333	\$ 2,000	\$ 20,490	\$ 7,500	\$ (12,990)	-63%
6332 Repairs And Maintenance	\$ 569	\$ -	\$ -	\$ 1,700	\$ 1,550	\$ (150)	-9%
6334 Equipment Lease/Rental	\$ 150,785	\$ 105,656	\$ 104,546	\$ 191,500	\$ 348,500	\$ 157,000	82%
6343 Travel	\$ 323	\$ 976	\$ 10,932	\$ 1,300	\$ 4,200	\$ 2,900	223%
6361 Telecommunications	\$ 58	\$ -	\$ 66	\$ -	\$ -	\$ -	0%
6364 Postage	\$ -	\$ -	\$ -	\$ 100	\$ 200	\$ 100	100%
6371 Dues And Memberships	\$ 1,232	\$ -	\$ 1,125	\$ -	\$ -	\$ -	0%
6391 Other Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6411 General Supplies	\$ 18,214	\$ 53,309	\$ 50,473	\$ 67,911	\$ 69,120	\$ 1,209	2%
	\$ 784,522	\$ 851,777	\$ 879,062	\$ 1,087,866	\$ 1,489,424	\$ 401,558	37%

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Increase (Decrease)	% Change
Contingency							
6705 Contingency	\$ -	\$ -	\$ -	\$ 15,145	\$ 15,000	\$ (145)	-1%
	\$ -	\$ -	\$ -	\$ 15,145	\$ 15,000	\$ (145)	-1%
Total General Fund	\$ 27,513,825	\$ 32,669,893	\$ 32,331,956	\$ 36,775,502	\$ 38,304,595	\$ 1,529,093	4%

Special Revenue Fund

Elementary School							
6111 Instruction - Certified	\$ 11,409,040	\$ 11,902,462	\$ 12,625,590	\$ 12,370,633	\$ 13,803,442	\$ 1,432,809	12%
6113 Classroom Support - Certified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6121 Substitutes	\$ 443,900	\$ 602,264	\$ 499,447	\$ 330,000	\$ -	\$ (330,000)	-100%
6122 Part-Time Instruction -	\$ -	\$ 633	\$ -	\$ -	\$ -	\$ -	0%
6131 Extra Duty - Instruction	\$ -	\$ -	\$ -	\$ 39,000	\$ 36,000	\$ (3,000)	-8%
6141 Vacation/Sick Pay - Certified	\$ 23,685	\$ 42,580	\$ 10,372	\$ 18,650	\$ 27,203	\$ 8,553	46%
6152 Classroom Support -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6159 Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6171 Vacation/Sick Pay - Classified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6211 Teachers' Retirement	\$ 1,941,850	\$ 2,015,033	\$ 2,124,075	\$ 2,165,130	\$ 2,471,121	\$ 305,991	14%
6221 Non-Teacher Retirement	\$ 2	\$ 12	\$ 6,655	\$ 4,090	\$ 4,309	\$ 219	5%
6231 FICA	\$ 19,131	\$ 31,380	\$ 28,563	\$ 23,455	\$ 3,079	\$ (20,376)	-87%
6232 Medicare	\$ 168,013	\$ 178,546	\$ 186,153	\$ 190,028	\$ 205,666	\$ 15,638	8%
6241 Employee Insurance	\$ 1,865,464	\$ 1,895,280	\$ 2,031,486	\$ 2,069,486	\$ 2,599,940	\$ 530,454	26%
6311 Instruction Services	\$ -	\$ 624	\$ 1,578	\$ 6,000	\$ 6,000	\$ -	0%
	\$ 15,871,084	\$ 16,668,813	\$ 17,513,919	\$ 17,216,472	\$ 19,156,760	\$ 1,940,288	11%

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
Middle School							
6111 Instruction - Certified	\$ 5,415,994	\$ 5,997,941	\$ 6,417,820	\$ 6,464,664	\$ 7,038,336	\$ 573,672	9%
6113 Classroom Support - Certified	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -	0%
6121 Substitutes	\$ 372,298	\$ 220,905	\$ 278,073	\$ 121,000	\$ -	\$ (121,000)	-100%
6122 Part-Time Instruction -	\$ 16,986	\$ 7,207	\$ 263	\$ -	\$ -	\$ -	0%
6131 Extra Duty - Instruction	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100%
6141 Vacation/Sick Pay - Certified	\$ 4,465	\$ 10,926	\$ 10,315	\$ 38,243	\$ 8,142	\$ (30,101)	-79%
6211 Teachers' Retirement	\$ 911,554	\$ 985,697	\$ 1,057,090	\$ 1,041,734	\$ 1,165,619	\$ 123,885	12%
6221 Non-Teacher Retirement	\$ 321	\$ 9,220	\$ 9,316	\$ 4,146	\$ -	\$ (4,146)	-100%
6231 FICA	\$ 21,447	\$ 18,413	\$ 19,333	\$ 14,318	\$ -	\$ (14,318)	-100%
6232 Medicare	\$ 81,580	\$ 88,500	\$ 94,874	\$ 93,086	\$ 97,694	\$ 4,608	5%
6241 Employee Insurance	\$ 829,233	\$ 893,848	\$ 957,899	\$ 924,706	\$ 1,145,460	\$ 220,754	24%
6311 Instruction Services	\$ -	\$ 2,878	\$ 282	\$ 6,000	\$ 6,000	\$ -	0%
	<u>\$ 7,653,879</u>	<u>\$ 8,235,535</u>	<u>\$ 8,845,265</u>	<u>\$ 8,708,897</u>	<u>\$ 9,461,251</u>	<u>\$ 752,354</u>	<u>9%</u>
High School							
6111 Instruction - Certified	\$ 6,133,589	\$ 6,472,360	\$ 6,866,074	\$ 7,013,428	\$ 7,586,229	\$ 572,801	8%
6113 Classroom Support - Certified	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	0%
6121 Substitutes	\$ 266,945	\$ 248,889	\$ 254,156	\$ 132,000	\$ -	\$ (132,000)	-100%
6122 Part-Time Instruction -	\$ 14,129	\$ 20,303	\$ 27,957	\$ 30,000	\$ 25,000	\$ (5,000)	-17%
6131 Extra Duty - Instruction	\$ 1,500	\$ 15,000	\$ 11,250	\$ 500	\$ 19,000	\$ 18,500	0%
6141 Vacation/Sick Pay - Certified	\$ -	\$ 34,165	\$ 20,606	\$ 78,974	\$ 10,194	\$ (68,780)	-87%
6152 Classroom Support -	\$ 13,894	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6159 Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6211 Teachers' Retirement	\$ 1,025,759	\$ 1,079,379	\$ 1,121,929	\$ 1,131,416	\$ 1,259,359	\$ 127,943	11%
6221 Non-Teacher Retirement	\$ 5,737	\$ 5,758	\$ 14,569	\$ 13,847	\$ 14,523	\$ 676	5%
6231 FICA	\$ 15,945	\$ 15,493	\$ 26,050	\$ 21,373	\$ 17,264	\$ (4,109)	-19%
6232 Medicare	\$ 90,552	\$ 96,132	\$ 101,150	\$ 102,117	\$ 107,993	\$ 5,876	6%
6241 Employee Insurance	\$ 924,372	\$ 962,373	\$ 1,020,321	\$ 1,043,353	\$ 1,090,638	\$ 47,285	5%
6311 Instruction Services	\$ 262	\$ 1,824	\$ 2,667	\$ 10,000	\$ 10,000	\$ -	0%
	<u>\$ 8,492,685</u>	<u>\$ 8,951,676</u>	<u>\$ 9,466,729</u>	<u>\$ 9,577,008</u>	<u>\$ 10,140,200</u>	<u>\$ 563,192</u>	<u>6%</u>

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
Summer School							
6111 Instruction - Certified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6121 Substitutes	\$ 2,669	\$ 5,832	\$ 2,226	\$ -	\$ -	\$ -	0%
6122 Part-Time Instruction -	\$ 349,085	\$ 534,239	\$ 513,336	\$ 589,200	\$ 365,000	\$ (224,200)	-38%
6211 Teachers' Retirement	\$ 48,864	\$ 58,049	\$ 71,828	\$ 85,434	\$ 52,925	\$ (32,509)	-38%
6221 Non-Teacher Retirement	\$ 855	\$ 893	\$ 702	\$ -	\$ -	\$ -	0%
6231 FICA	\$ 765	\$ 1,760	\$ 1,462	\$ -	\$ -	\$ -	0%
6232 Medicare	\$ 5,101	\$ 6,117	\$ 7,948	\$ 8,546	\$ 5,293	\$ (3,253)	-38%
6311 Instruction Services	\$ 76,739	\$ 75,000	\$ 70,000	\$ 70,000	\$ -	\$ (70,000)	-100%
	\$ 484,078	\$ 681,890	\$ 667,502	\$ 753,180	\$ 423,218	\$ (329,962)	-44%
Alternative Programs							
6111 Instruction - Certified	\$ 37,792	\$ 90,040	\$ 117,446	\$ 62,014	\$ 92,597	\$ 30,583	49%
6121 Substitutes	\$ -	\$ 7,015	\$ 18,300	\$ -	\$ -	\$ -	0%
6211 Teachers' Retirement	\$ 6,520	\$ 15,225	\$ 20,002	\$ 10,633	\$ 15,263	\$ 4,630	44%
6221 Non-Teacher Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6231 FICA	\$ -	\$ 435	\$ 1,135	\$ -	\$ -	\$ -	0%
6232 Medicare	\$ 535	\$ 1,345	\$ 1,968	\$ 900	\$ 1,227	\$ 327	36%
6241 Employee Insurance	\$ 7,185	\$ 14,984	\$ 20,540	\$ 11,329	\$ 13,537	\$ 2,208	19%
6311 Instruction Services	\$ 234,000	\$ 216,000	\$ 227,845	\$ 262,750	\$ 226,000	\$ (36,750)	-14%
	\$ 286,032	\$ 345,043	\$ 407,236	\$ 347,626	\$ 348,624	\$ 998	0%
Special Programs							
6111 Instruction - Certified	\$ 335,896	\$ 358,384	\$ 378,967	\$ 394,983	\$ 418,001	\$ 23,018	6%
6121 Substitutes	\$ 820	\$ 1,701	\$ 7,012	\$ -	\$ -	\$ -	0%
6122 Part-Time Instruction -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6131 Extra Duty - Instruction	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
6211 Teachers' Retirement	\$ 56,039	\$ 59,323	\$ 62,692	\$ 66,616	\$ 69,790	\$ 3,174	5%
6231 FICA	\$ 51	\$ 105	\$ 435	\$ -	\$ -	\$ -	0%
6232 Medicare	\$ 4,653	\$ 4,992	\$ 5,353	\$ 5,555	\$ 5,806	\$ 251	5%
6241 Employee Insurance	\$ 50,748	\$ 50,909	\$ 53,771	\$ 59,603	\$ 63,464	\$ 3,861	6%
	\$ 448,206	\$ 475,415	\$ 508,230	\$ 531,757	\$ 557,061	\$ 25,304	5%

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
Culturally Different							
6111 Instruction - Certified	\$ 1,155,120	\$ 1,203,646	\$ 1,234,767	\$ 1,214,207	\$ -	\$ (1,214,207)	-100%
6122 Part-Time Instruction -	\$ 12,563	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6141 Vacation/Sick Pay - Certified	\$ -	\$ -	\$ 9,289	\$ -	\$ -	\$ -	0%
6152 Classroom Support -	\$ 7,035	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6211 Teachers' Retirement	\$ 191,316	\$ 195,920	\$ 201,865	\$ 199,029	\$ -	\$ (199,029)	-100%
6221 Non-Teacher Retirement	\$ 622	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6231 FICA	\$ 436	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6232 Medicare	\$ 16,240	\$ 16,627	\$ 16,863	\$ 16,488	\$ -	\$ (16,488)	-100%
6241 Employee Insurance	\$ 154,391	\$ 151,940	\$ 159,531	\$ 160,506	\$ -	\$ (160,506)	-100%
	<u>\$ 1,537,723</u>	<u>\$ 1,568,133</u>	<u>\$ 1,622,315</u>	<u>\$ 1,590,230</u>	<u>\$ -</u>	<u>\$ (1,590,230)</u>	<u>-100%</u>
Bilingual							
6111 Instruction - Certified	\$ 1,588,271	\$ 1,866,365	\$ 1,922,386	\$ 2,079,348	\$ 2,050,837	\$ (28,511)	-1%
6113 Classroom Support - Certified	\$ 14,506	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6121 Substitutes	\$ 6,588	\$ 4,065	\$ 1,736	\$ -	\$ -	\$ -	0%
6131 Extra Duty - Instruction	\$ 5,000	\$ 17,600	\$ 18,000	\$ -	\$ 5,000	\$ 5,000	0%
6151 Classified Salaries-Regular	\$ 441	\$ 889	\$ 1,613	\$ -	\$ -	\$ -	0%
6152 Classroom Support -	\$ 70,676	\$ 70,912	\$ 123,747	\$ 156,676	\$ 80,596	\$ (76,080)	-49%
6159 Overtime Pay	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	0%
6211 Teachers' Retirement	\$ 260,942	\$ 302,860	\$ 310,614	\$ 309,796	\$ 328,578	\$ 18,782	6%
6221 Non-Teacher Retirement	\$ 8,882	\$ 9,273	\$ 13,840	\$ 16,877	\$ 14,105	\$ (2,772)	-16%
6231 FICA	\$ 8,220	\$ 8,870	\$ 11,480	\$ 13,037	\$ 9,134	\$ (3,903)	-30%
6232 Medicare	\$ 23,325	\$ 27,429	\$ 28,480	\$ 28,929	\$ 29,571	\$ 642	2%
6241 Employee Insurance	\$ 278,725	\$ 286,634	\$ 301,096	\$ 313,671	\$ 345,459	\$ 31,788	10%
	<u>\$ 2,265,574</u>	<u>\$ 2,594,896</u>	<u>\$ 2,732,992</u>	<u>\$ 2,918,334</u>	<u>\$ 2,863,280</u>	<u>\$ (55,054)</u>	<u>-2%</u>
Vocational Education							
6121 Substitutes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6131 Extra Duty - Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6211 Teachers' Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6232 Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase <u>(Decrease)</u>	% <u>Change</u>
Student Activities							
6112 Administration - Certified	\$ 222,628	\$ 228,903	\$ 218,862	\$ 444,622	\$ 237,570	\$ (207,052)	-47%
6121 Substitutes	\$ -	\$ -	\$ -	\$ 11,630	\$ 5,000	\$ (6,630)	-57%
6122 Part-Time Instruction -	\$ 4,454	\$ 6,002	\$ 47,177	\$ 15,107	\$ 40,000	\$ 24,893	165%
6131 Extra Duty - Instruction	\$ 458,502	\$ 494,241	\$ 510,734	\$ 585,215	\$ 610,140	\$ 24,925	4%
6161 Classified Salaries - Part-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6175 Extra Duty - Trades &	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6176 Extra-Duty - Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6211 Teachers' Retirement	\$ 69,203	\$ 70,543	\$ 73,244	\$ 127,880	\$ 103,085	\$ (24,795)	-19%
6221 Non-Teacher Retirement	\$ 11,328	\$ 13,190	\$ 13,909	\$ 7,253	\$ 7,811	\$ 558	8%
6231 FICA	\$ 14,058	\$ 15,940	\$ 17,310	\$ 7,006	\$ 6,247	\$ (759)	-11%
6232 Medicare	\$ 9,930	\$ 10,540	\$ 11,203	\$ 14,905	\$ 11,286	\$ (3,619)	-24%
6241 Employee Insurance	\$ 20,330	\$ 20,391	\$ 21,426	\$ 43,193	\$ 31,461	\$ (11,732)	-27%
6391 Other Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 810,433</u>	<u>\$ 859,751</u>	<u>\$ 913,865</u>	<u>\$ 1,256,811</u>	<u>\$ 1,052,600</u>	<u>\$ (204,211)</u>	<u>-16%</u>
Payments to Other Districts							
6311 Instruction Services	\$ 939,603	\$ 719,813	\$ 857,854	\$ 974,227	\$ 971,100	\$ (3,127)	0%
6319 Other Professional/Technical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 939,603</u>	<u>\$ 719,813</u>	<u>\$ 857,854</u>	<u>\$ 974,227</u>	<u>\$ 971,100</u>	<u>\$ (3,127)</u>	<u>0%</u>
Attendance Services							
6112 Administration - Certified	\$ 158,222	\$ 170,880	\$ 184,550	\$ 194,239	\$ 350,727	\$ 156,488	81%
6122 Part-Time Instruction -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6211 Teachers' Retirement	\$ 24,408	\$ 26,249	\$ 28,306	\$ 29,806	\$ 54,527	\$ 24,721	83%
6232 Medicare	\$ 2,253	\$ 2,435	\$ 2,676	\$ 2,817	\$ 5,099	\$ 2,282	81%
6241 Employee Insurance	\$ 10,198	\$ 10,227	\$ 10,749	\$ 11,402	\$ 26,300	\$ 14,898	131%
	<u>\$ 195,081</u>	<u>\$ 209,791</u>	<u>\$ 226,281</u>	<u>\$ 238,264</u>	<u>\$ 436,653</u>	<u>\$ 198,389</u>	<u>83%</u>

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
Guidance Services							
6111 Instruction - Certified	\$ 1,684,715	\$ 1,718,482	\$ 1,690,422	\$ -	\$ -	\$ -	0%
6113 Classroom Support - Certified	\$ (3,886)	\$ 0	\$ -	\$ 1,627,308	\$ 1,641,846	\$ 14,538	1%
6121 Substitutes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6122 Part-Time Instruction -	\$ 85,253	\$ 139,227	\$ 132,401	\$ 49,000	\$ 18,000	\$ (31,000)	-63%
6124 Part-Time Support - Certified	\$ (0)	\$ (0)	\$ -	\$ 102,668	\$ 123,311	\$ 20,643	20%
6131 Extra Duty - Instruction	\$ 18,615	\$ 19,642	\$ 20,826	\$ 22,022	\$ 23,031	\$ 1,009	5%
6141 Vacation/Sick Pay - Certified	\$ -	\$ -	\$ -	\$ 7,063	\$ 3,519	\$ (3,544)	-50%
6152 Classroom Support -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6211 Teachers' Retirement	\$ 296,056	\$ 304,417	\$ 301,783	\$ 299,197	\$ 294,868	\$ (4,329)	-1%
6221 Non-Teacher Retirement	\$ -	\$ 1,574	\$ -	\$ -	\$ 4,546	\$ 4,546	0%
6231 FICA	\$ 343	\$ 1,293	\$ 224	\$ -	\$ 87	\$ 87	0%
6232 Medicare	\$ 25,377	\$ 26,418	\$ 25,959	\$ 25,394	\$ 24,731	\$ (663)	-3%
6241 Employee Insurance	\$ 263,529	\$ 254,895	\$ 246,460	\$ 265,537	\$ 299,031	\$ 33,494	13%
	\$ 2,370,003	\$ 2,465,949	\$ 2,418,075	\$ 2,398,189	\$ 2,432,970	\$ 34,781	1%
Improvement of Instruction Services							
6111 Instruction - Certified	\$ 447,811	\$ 519,650	\$ 559,646	\$ 60,812	\$ -	\$ (60,812)	-100%
6112 Administration - Certified	\$ 148,848	\$ 156,290	\$ 164,105	\$ 172,720	\$ 179,629	\$ 6,909	4%
6113 Classroom Support - Certified	\$ (0)	\$ 0	\$ -	\$ 790,557	\$ 596,761	\$ (193,796)	-25%
6121 Substitutes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6122 Part-Time Instruction -	\$ 19,375	\$ 46,380	\$ 114,220	\$ 130,000	\$ 110,000	\$ (20,000)	-15%
6141 Vacation/Sick Pay - Certified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6152 Classroom Support -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6171 Vacation/Sick Pay - Classified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6211 Teachers' Retirement	\$ 97,879	\$ 113,217	\$ 130,579	\$ 143,848	\$ 139,542	\$ (4,306)	-3%
6231 FICA	\$ -	\$ -	\$ -	\$ 232	\$ -	\$ (232)	-100%
6232 Medicare	\$ 8,447	\$ 9,904	\$ 11,529	\$ 13,447	\$ 12,111	\$ (1,336)	-10%
6241 Employee Insurance	\$ 59,309	\$ 61,194	\$ 64,469	\$ 69,846	\$ 78,784	\$ 8,938	13%
6312 Program Improvement	\$ -	\$ -	\$ -	\$ 5,000	\$ 3,000	\$ (2,000)	-40%
	\$ 781,668	\$ 906,634	\$ 1,044,548	\$ 1,386,462	\$ 1,119,827	\$ (266,635)	-19%

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase <u>(Decrease)</u>	% <u>Change</u>
Professional Development							
6111 Instruction - Certified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6112 Administration - Certified	\$ 105,656	\$ 110,939	\$ 116,486	\$ 122,601	\$ 127,506	\$ 4,905	4%
6121 Substitutes	\$ 23	\$ 141	\$ -	\$ 20,580	\$ 23,520	\$ 2,940	14%
6122 Part-Time Instruction -	\$ 61,810	\$ 94,008	\$ 67,476	\$ 171,000	\$ 175,000	\$ 4,000	2%
6131 Extra Duty - Instruction	\$ 2,634	\$ 10,800	\$ 3,300	\$ 7,950	\$ -	\$ (7,950)	-100%
6211 Teachers' Retirement	\$ 26,036	\$ 31,472	\$ 27,566	\$ 45,367	\$ 45,699	\$ 332	1%
6221 Non-Teacher Retirement	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -	0%
6231 FICA	\$ 41	\$ 575	\$ 474	\$ 1,283	\$ 1,466	\$ 183	14%
6232 Medicare	\$ 2,407	\$ 3,062	\$ 2,636	\$ 4,849	\$ 4,642	\$ (207)	-4%
6241 Employee Insurance	\$ 10,167	\$ 10,199	\$ 10,717	\$ 11,370	\$ 12,711	\$ 1,341	12%
	<u>\$ 208,775</u>	<u>\$ 261,204</u>	<u>\$ 228,655</u>	<u>\$ 385,000</u>	<u>\$ 390,544</u>	<u>\$ 5,544</u>	<u>1%</u>
Media Services							
6111 Instruction - Certified	\$ 672,506	\$ 583,260	\$ 621,365	\$ -	\$ -	\$ -	0%
6113 Classroom Support - Certified	\$ -	\$ -	\$ -	\$ 651,386	\$ 671,279	\$ 19,893	3%
6141 Vacation/Sick Pay - Certified	\$ -	\$ 933	\$ -	\$ -	\$ -	\$ -	0%
6152 Classroom Support -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6211 Teachers' Retirement	\$ 109,858	\$ 94,598	\$ 100,524	\$ 106,765	\$ 111,065	\$ 4,300	4%
6232 Medicare	\$ 9,303	\$ 8,269	\$ 8,815	\$ 9,209	\$ 9,479	\$ 270	3%
6241 Employee Insurance	\$ 85,488	\$ 69,948	\$ 75,265	\$ 88,058	\$ 97,964	\$ 9,906	11%
	<u>\$ 877,154</u>	<u>\$ 757,009</u>	<u>\$ 805,969</u>	<u>\$ 855,418</u>	<u>\$ 889,787</u>	<u>\$ 34,369</u>	<u>4%</u>
Executive Administration Services							
6112 Administration - Certified	\$ 249,868	\$ 270,532	\$ 293,924	\$ 300,345	\$ 312,359	\$ 12,014	4%
6211 Teachers' Retirement	\$ 37,697	\$ 40,631	\$ 44,052	\$ 45,191	\$ 47,128	\$ 1,937	4%
6232 Medicare	\$ 3,524	\$ 3,826	\$ 4,160	\$ 4,252	\$ 4,418	\$ 166	4%
6241 Employee Insurance	\$ 10,231	\$ 10,242	\$ 10,758	\$ 11,409	\$ 13,584	\$ 2,175	19%
6291 Other Benefits	\$ -	\$ -	\$ -	\$ 23,000	\$ 23,000	\$ -	0%
	<u>\$ 301,319</u>	<u>\$ 325,231</u>	<u>\$ 352,894</u>	<u>\$ 384,197</u>	<u>\$ 400,489</u>	<u>\$ 16,292</u>	<u>4%</u>

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase <u>(Decrease)</u>	% <u>Change</u>
School Administrative Services							
6112 Administration - Certified	\$ 2,605,696	\$ 2,670,459	\$ 2,479,766	\$ 2,692,082	\$ 2,862,200	\$ 170,118	6%
6113 Classroom Support - Certified	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ (7,000)	-100%
6141 Vacation/Sick Pay - Certified	\$ 39,057	\$ 23,272	\$ 24,637	\$ 17,070	\$ 3,732	\$ (13,338)	-78%
6211 Teachers' Retirement	\$ 411,125	\$ 419,228	\$ 387,958	\$ 415,910	\$ 457,762	\$ 41,852	10%
6221 Non-Teacher Retirement	\$ -	\$ -	\$ (64)	\$ -	\$ -	\$ -	0%
6231 FICA	\$ 896	\$ -	\$ (37)	\$ 102	\$ -	\$ (102)	-100%
6232 Medicare	\$ 36,420	\$ 37,798	\$ 34,798	\$ 35,090	\$ 39,745	\$ 4,655	13%
6241 Employee Insurance	\$ 235,652	\$ 227,099	\$ 228,374	\$ 261,747	\$ 306,015	\$ 44,268	17%
	<u>\$ 3,328,846</u>	<u>\$ 3,377,856</u>	<u>\$ 3,155,432</u>	<u>\$ 3,429,001</u>	<u>\$ 3,669,454</u>	<u>\$ 240,453</u>	<u>7%</u>
Business, Fiscal, Internal Services							
6112 Administration - Certified	\$ 188,703	\$ 167,581	\$ 178,154	\$ 189,734	\$ 197,323	\$ 7,589	4%
6121 Substitutes	\$ 6,931	\$ 7,387	\$ 11,935	\$ 4,000	\$ 4,000	\$ -	0%
6122 Part-Time Instruction -	\$ 47,404	\$ 1,920	\$ 36,107	\$ -	\$ -	\$ -	0%
6123 Part-Time Administration -	\$ -	\$ -	\$ -	\$ 4,000	\$ 20,000	\$ 16,000	400%
6141 Vacation/Sick Pay - Certified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6211 Teachers' Retirement	\$ 24,841	\$ 26,049	\$ 27,779	\$ 29,152	\$ 30,448	\$ 1,296	4%
6221 Non-Teacher Retirement	\$ 2,407	\$ 15	\$ 3	\$ -	\$ -	\$ -	0%
6231 FICA	\$ 5,079	\$ 447	\$ 2,904	\$ 248	\$ 248	\$ -	0%
6232 Medicare	\$ 3,528	\$ 2,568	\$ 3,307	\$ 2,810	\$ 2,925	\$ 115	4%
6241 Employee Insurance	\$ 14,429	\$ 10,226	\$ 10,746	\$ 11,399	\$ 12,739	\$ 1,340	12%
	<u>\$ 293,323</u>	<u>\$ 216,193</u>	<u>\$ 270,935</u>	<u>\$ 241,343</u>	<u>\$ 267,683</u>	<u>\$ 26,340</u>	<u>11%</u>
Central Office Support Services							
6122 Part-Time Instruction -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6231 FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6232 Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
Adult Continuing Education							
6111 Instruction - Certified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6112 Administration - Certified	\$ 63,580	\$ 66,759	\$ 71,766	\$ 75,534	\$ 78,555	\$ 3,021	4%
6122 Part-Time Instruction -	\$ 46,881	\$ 26,209	\$ 23,154	\$ 170,600	\$ 122,600	\$ (48,000)	-28%
6211 Teachers' Retirement	\$ 10,685	\$ 11,084	\$ 11,839	\$ 12,593	\$ 23,016	\$ 10,423	83%
6221 Non-Teacher Retirement	\$ -	\$ 337	\$ 71	\$ 2,002	\$ -	\$ (2,002)	-100%
6231 FICA	\$ 2,907	\$ 1,625	\$ 1,436	\$ 4,557	\$ 7,601	\$ 3,044	67%
6232 Medicare	\$ 1,470	\$ 1,205	\$ 1,225	\$ 2,482	\$ 2,803	\$ 321	13%
6241 Employee Insurance	\$ 10,145	\$ 10,178	\$ 10,696	\$ 11,348	\$ 27,531	\$ 16,183	143%
	<u>\$ 135,667</u>	<u>\$ 117,397</u>	<u>\$ 120,187</u>	<u>\$ 279,116</u>	<u>\$ 262,106</u>	<u>\$ (17,010)</u>	<u>-6%</u>
Community Services							
6111 Instruction - Certified	\$ 551,849	\$ 489,585	\$ 518,318	\$ 548,097	\$ 590,409	\$ 42,312	8%
6112 Administration - Certified	\$ -	\$ 123,623	\$ 127,332	\$ 131,152	\$ 136,398	\$ 5,246	4%
6121 Substitutes	\$ 15,686	\$ 63,798	\$ 29,546	\$ 5,000	\$ -	\$ (5,000)	-100%
6122 Part-Time Instruction -	\$ 33,555	\$ 35,610	\$ 47,439	\$ 18,172	\$ 20,000	\$ 1,828	10%
6131 Extra Duty - Instruction	\$ 5,000	\$ 55,000	\$ 5,000	\$ 500	\$ 5,000	\$ 4,500	900%
6141 Vacation/Sick Pay - Certified	\$ 3,694	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6183 Substitute - Clerical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6211 Teachers' Retirement	\$ 95,195	\$ 110,091	\$ 112,636	\$ 115,002	\$ 124,136	\$ 9,134	8%
6221 Non-Teacher Retirement	\$ 148	\$ 14	\$ 33	\$ -	\$ -	\$ -	0%
6231 FICA	\$ 1,190	\$ 5,615	\$ 2,233	\$ 310	\$ -	\$ (310)	-100%
6232 Medicare	\$ 8,722	\$ 10,688	\$ 10,140	\$ 9,818	\$ 10,436	\$ 618	6%
6241 Employee Insurance	\$ 69,904	\$ 81,476	\$ 86,000	\$ 94,464	\$ 110,633	\$ 16,169	17%
	<u>\$ 784,942</u>	<u>\$ 975,499</u>	<u>\$ 938,677</u>	<u>\$ 922,515</u>	<u>\$ 997,012</u>	<u>\$ 74,497</u>	<u>8%</u>
Contingency							
6705 Contingency	\$ -	\$ -	\$ -	\$ 267,500	\$ 260,000	\$ (7,500)	-3%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 267,500</u>	<u>\$ 260,000</u>	<u>\$ (7,500)</u>	<u>-3%</u>
Total Special Revenue Fund	<u>\$ 48,066,075</u>	<u>\$ 50,713,726</u>	<u>\$ 53,097,560</u>	<u>\$ 54,661,547</u>	<u>\$ 56,100,619</u>	<u>\$ 1,439,072</u>	<u>3%</u>

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
Debt Service Fund							
Long and Short Term Debt							
6611 Principal - Serial Bonds	\$ 3,775,000	\$ 4,575,000	\$ 14,087,664	\$ 4,750,000	\$ 4,900,000	\$ 150,000	3%
6621 Interest - Serial Bonds	\$ 1,558,313	\$ 1,434,400	\$ 1,399,483	\$ 1,663,000	\$ 1,529,650	\$ (133,350)	-8%
6631 Fees - Serial Bonds	\$ 2,028	\$ 2,028	\$ 18,873	\$ 4,700	\$ 4,900	\$ 200	4%
	<u>\$ 5,335,340</u>	<u>\$ 6,011,428</u>	<u>\$ 15,506,020</u>	<u>\$ 6,417,700</u>	<u>\$ 6,434,550</u>	<u>\$ 16,850</u>	<u>0%</u>
Total Debt Service Fund	\$ 5,335,340	\$ 6,011,428	\$ 15,506,020	\$ 6,417,700	\$ 6,434,550	\$ 16,850	0%

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Increase (Decrease)	% Change
Capital Projects Fund							
Elementary School							
6541 Regular Equipment	\$ 9,606	\$ -	\$ -	\$ -	\$ 169,897	\$ 169,897	
6543 Technology Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 9,606</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,897</u>	<u>\$ 169,897</u>	
Middle School							
6540 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6541 Regular Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6542 Equipment - Instructional	\$ -	\$ 15,680	\$ -	\$ 24,558	\$ -	\$ (24,558)	-100%
6543 Technology Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ -</u>	<u>\$ 15,680</u>	<u>\$ -</u>	<u>\$ 24,558</u>	<u>\$ -</u>	<u>\$ (24,558)</u>	<u>-100%</u>
High School							
6540 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6541 Regular Equipment	\$ -	\$ 45,525	\$ 4,192	\$ -	\$ -	\$ -	0%
6542 Equipment - Instructional	\$ 10,858	\$ -	\$ 504	\$ 10,000	\$ 10,000	\$ -	0%
6543 Technology Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 10,858</u>	<u>\$ 45,525</u>	<u>\$ 4,696</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>0%</u>
Vocational Education							
6540 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6542 Equipment - Instructional	\$ 16,350	\$ 3,648	\$ 13,717	\$ -	\$ 2,000	\$ 2,000	
	<u>\$ 16,350</u>	<u>\$ 3,648</u>	<u>\$ 13,717</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	
Student Activities							
6541 Regular Equipment	\$ 5,198	\$ 1,571	\$ -	\$ -	\$ 49,000	\$ 49,000	
	<u>\$ 5,198</u>	<u>\$ 1,571</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,000</u>	<u>\$ 49,000</u>	
Media Services							
6541 Regular Equipment	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ (15,000)	-100%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ (15,000)</u>	<u>-100%</u>

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Budget 2026</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Executive Administration Services							
6541 Regular Equipment	\$ -	\$ -	\$ -	\$ -	\$ 10,152	\$ 10,152	
	\$ -	\$ -	\$ -	\$ -	\$ 10,152	\$ 10,152	
Administrative Technology							
6541 Regular Equipment	\$ 11,169	\$ 19,447	\$ -	\$ 30,000	\$ 30,000	\$ -	0%
	\$ 11,169	\$ 19,447	\$ -	\$ 30,000	\$ 30,000	\$ -	0%
School Administrative Services							
6541 Regular Equipment	\$ -	\$ -	\$ 6,700	\$ -	\$ -	\$ -	0%
	\$ -	\$ -	\$ 6,700	\$ -	\$ -	\$ -	0%
Operation of Plant Services							
6332 Repairs And Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6521 Buildings	\$ -	\$ -	\$ 1,760,591	\$ -	\$ 415,000	\$ 415,000	
6541 Regular Equipment	\$ 123,336	\$ 18,901	\$ 68,013	\$ 437,500	\$ 31,782	\$ (405,718)	-93%
6551 Vehicles	\$ 58,717	\$ -	\$ 254,647	\$ 159,000	\$ 20,000	\$ (139,000)	-87%
	\$ 182,053	\$ 18,901	\$ 2,083,251	\$ 596,500	\$ 466,782	\$ (129,718)	-22%
District Transportation Services							
6541 Regular Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6552 School Buses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6623 Interest - Lease Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase <u>(Decrease)</u>	% <u>Change</u>
Food Services							
6541 Regular Equipment	\$ 50,895	\$ 21,395	\$ 54,169	\$ 221,200	\$ 93,000	\$ (128,200)	-58%
6551 Vehicles	\$ -	\$ -	\$ 104,882	\$ -	\$ -	\$ -	0%
	<u>\$ 50,895</u>	<u>\$ 21,395</u>	<u>\$ 159,051</u>	<u>\$ 221,200</u>	<u>\$ 93,000</u>	<u>\$ (128,200)</u>	<u>-58%</u>
Central Office Support Services							
6541 Regular Equipment	\$ -	\$ 5,990	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ -</u>	<u>\$ 5,990</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Facilities Acquisition and Construction							
6511 Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6521 Buildings	\$ 136,533	\$ -	\$ 4,926,233	\$ 2,004,744	\$ 47,057	\$ (1,957,687)	-98%
6541 Regular Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6613 Principal - Lease Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 136,533</u>	<u>\$ -</u>	<u>\$ 4,926,233</u>	<u>\$ 2,004,744</u>	<u>\$ 47,057</u>	<u>\$ (1,957,687)</u>	<u>-98%</u>
Long and Short Term Debt							
6113 Classroom Support - Certified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6613 Principal - Lease Purchase	\$ 483,111	\$ 90,000	\$ 281,577	\$ 94,000	\$ 276,000	\$ 182,000	194%
6623 Interest - Lease Purchase	\$ 60,723	\$ 226,030	\$ 34,500	\$ 24,977	\$ 494,936	\$ 469,959	1882%
6633 Fees - Lease Purchase	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	<u>\$ 543,834</u>	<u>\$ 316,030</u>	<u>\$ 316,077</u>	<u>\$ 119,977</u>	<u>\$ 771,936</u>	<u>\$ 651,959</u>	<u>543%</u>
Community Services							
6541 Regular Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Total Capital Projects Fund	<u>\$ 966,496</u>	<u>\$ 448,187</u>	<u>\$ 7,509,725</u>	<u>\$ 3,021,979</u>	<u>\$ 1,649,824</u>	<u>\$ 1,372,155</u>	<u>45%</u>

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Increase (Decrease)	% Change
Bond Issue Fund							
High School							
6542 Equipment - Instructional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operation of Plant Services							
6541 Regular Equipment	\$ -	\$ -	\$ 233,761	\$ -	\$ -	\$ -	0%
	\$ -	\$ -	\$ 233,761	\$ -	\$ -	\$ -	0%
Facilities Acquisition and Construction							
6521 Buildings	\$ 639,567	\$ 5,601,417	\$ 9,135,468	\$ 4,510,474	\$ -	\$ (4,510,474)	-100%
6541 Regular Equipment	\$ -	\$ -	\$ 356,300	\$ -	\$ -	\$ -	0%
	\$ 639,567	\$ 5,601,417	\$ 9,491,768	\$ 4,510,474	\$ -	\$ (4,510,474)	-100%
Long and Short Term Debt							
6621 Interest - Serial Bonds	\$ -	\$ -	\$ 58,500	\$ -	\$ -	\$ -	0%
6623 Interest - Lease Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6624 Interest - Long Term Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6631 Fees - Serial Bonds	\$ -	\$ -	\$ 58,154	\$ -	\$ -	\$ -	0%
	\$ -	\$ -	\$ 116,654	\$ -	\$ -	\$ -	0%
Total Bond Issue Fund	\$ 639,567	\$ 5,601,417	\$ 9,842,183	\$ 4,510,474	\$ -	\$ (4,510,474)	-100%
Total - All Funds	\$ 82,521,303	\$ 95,444,652	\$ 118,287,444	\$ 105,387,202	\$ 102,489,588	\$ (153,304)	0%

ALL GOVERNMENTAL FUNDS – HISTORICAL RESULTS, BUDGET AND FORECASTS

	Actual			Budget		Forecast		
	2022	2023	2024	2025	2026	2027	2028	2029
Beginning Fund Balance:	\$ 45,622,910	\$ 41,796,435	\$ 39,315,657	\$ 45,610,613	\$ 44,068,955	\$ 45,860,379	\$ 46,957,899	\$ 47,815,450
Plus: Revenues								
Local Sources	\$ 44,019,115	\$ 47,566,549	\$ 53,783,047	\$ 53,622,507	\$ 55,047,583	\$ 55,876,000	\$ 57,217,000	\$ 58,132,000
County Sources	\$ 1,062,784	\$ 1,139,252	\$ 1,056,998	\$ 925,000	\$ 995,621	\$ 1,005,750	\$ 1,016,500	\$ 1,026,765
State Sources	\$ 28,050,601	\$ 29,401,723	\$ 31,654,402	\$ 37,854,903	\$ 40,920,808	\$ 41,862,000	\$ 42,657,000	\$ 43,425,000
Federal Sources	\$ 5,400,107	\$ 14,639,889	\$ 28,183,797	\$ 11,218,132	\$ 7,082,000	\$ 6,940,000	\$ 6,802,000	\$ 6,666,000
Other Sources	\$ 162,220	\$ 216,462	\$ 9,904,147	\$ 225,000	\$ 235,000	\$ 245,000	\$ 255,000	\$ 255,000
Total Revenues	\$ 78,694,828	\$ 92,963,874	\$ 124,582,391	\$ 103,845,542	\$ 104,281,012	\$ 105,928,750	\$ 107,947,500	\$ 109,504,765
Less: Expenditures								
Salaries	\$ 44,200,914	\$ 47,953,905	\$ 50,000,632	\$ 51,468,411	\$ 52,381,624	\$ 53,628,611	\$ 54,868,186	\$ 56,137,057
Fringe Benefits	\$ 14,648,607	\$ 15,479,922	\$ 16,395,460	\$ 17,371,536	\$ 19,021,438	\$ 19,582,662	\$ 20,041,750	\$ 20,506,089
Purchased Services	\$ 9,436,938	\$ 12,737,940	\$ 11,493,028	\$ 12,645,862	\$ 12,567,362	\$ 12,819,104	\$ 13,075,101	\$ 13,336,218
Supplies	\$ 7,293,442	\$ 7,211,852	\$ 7,540,390	\$ 9,668,594	\$ 10,159,790	\$ 10,036,299	\$ 10,330,285	\$ 10,614,891
Capital outlay	\$ 1,062,229	\$ 5,733,574	\$ 16,977,676	\$ 7,412,475	\$ 877,888	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
Other Expenses	\$ 543,834	\$ 316,030	\$ 374,231	\$ 119,977	\$ 771,936	\$ 771,104	\$ 773,727	\$ 770,307
Contingency	\$ -	\$ -	\$ -	\$ 282,645	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
Bond Principal	\$ 3,775,000	\$ 4,575,000	\$ 14,087,664	\$ 4,750,000	\$ 4,900,000	\$ 5,105,000	\$ 5,345,000	\$ 5,600,000
Bond Interest	\$ 1,558,313	\$ 1,434,400	\$ 1,399,482	\$ 1,663,000	\$ 1,529,650	\$ 1,358,450	\$ 1,125,900	\$ 877,150
Other Fees	\$ 2,028	\$ 2,028	\$ 18,873	\$ 4,700	\$ 4,900	\$ 5,000	\$ 5,000	\$ 5,000
Total Expenditures	\$ 82,521,303	\$ 95,444,651	\$ 118,287,436	\$ 105,387,200	\$ 102,489,588	\$ 104,831,230	\$ 107,089,950	\$ 109,371,711
Surplus/(Deficit)	\$ (3,826,475)	\$ (2,480,778)	\$ 6,294,956	\$ (1,541,658)	\$ 1,791,424	\$ 1,097,520	\$ 857,550	\$ 133,054
Ending Fund Balance:	\$ 41,796,435	\$ 39,315,657	\$ 45,610,613	\$ 44,068,955	\$ 45,860,379	\$ 46,957,899	\$ 47,815,450	\$ 47,948,503

BUDGET FORECAST BY FUND
General Fund

	Actual 2022	Actual 2023	% Growth	Actual 2024	% Growth	Budget 2025	% Growth	Budget 2026	% Growth	Forecasted 2027	% Growth	Forecasted 2028	% Growth	Forecasted 2029	% Growth
Revenues															
Local Sources	\$ 30,125,629	\$ 32,494,551	7.9%	\$ 32,798,245	0.9%	\$ 35,368,841	7.8%	\$ 35,987,848	1.8%	\$ 36,530,000	1.5%	\$ 37,407,000	2.4%	\$ 38,005,000	1.6%
County Sources	915,248	949,725	3.8%	841,398	-11.4%	693,567	-17.6%	751,191	8.3%	759,000	1.0%	767,000	1.1%	775,000	1.0%
State Sources	297,992	1,517,369	409.2%	1,851,562	22.0%	1,598,954	-13.6%	1,350,000	-15.6%	1,381,000	2.3%	1,407,000	1.9%	1,432,000	1.8%
Federal Sources	4,269,774	6,260,360	46.6%	4,113,038	-34.3%	4,519,493	9.9%	3,900,000	-13.7%	3,822,000	-2.0%	3,746,000	-2.0%	3,671,000	-2.0%
Other Sources	146,301	157,640	7.8%	99,674	-36.8%	150,000	50.5%	160,000	6.7%	165,000	3.1%	170,000	3.0%	175,000	2.9%
Total Revenues	\$ 35,754,944	\$ 41,379,645	15.7%	\$ 39,703,917	-4.0%	\$ 42,330,855	6.6%	\$ 42,149,039	-0.4%	\$ 42,657,000	1.2%	\$ 43,497,000	2.0%	\$ 44,058,000	1.3%
Expenditures															
Salaries	\$ 8,552,956	\$ 9,916,069	15.9%	\$ 10,331,240	4.2%	\$ 10,979,125	6.3%	\$ 11,526,632	5.0%	\$ 11,792,000	2.3%	\$ 12,049,150	2.2%	\$ 12,312,304	2.2%
Fringe Benefits	3,481,093	3,820,170	9.7%	4,127,522	8.0%	4,800,752	16.3%	5,257,911	9.5%	5,447,143	3.6%	5,573,226	2.3%	5,696,391	2.2%
Purchased Services	8,186,334	11,721,803	43.2%	10,332,802	-11.8%	11,311,885	9.5%	11,345,262	0.3%	11,572,562	2.0%	11,803,628	2.0%	12,039,315	2.0%
Supplies	7,293,442	7,211,852	-1.1%	7,540,390	4.6%	9,668,594	28.2%	10,159,790	5.1%	10,036,299	-1.2%	10,330,285	2.9%	10,614,891	2.8%
Contingency	0	0	0.0%	0	0.0%	15,145		15,000		15,000		15,000		15,000	
Total Expenditures	\$ 27,513,825	\$ 32,669,893	18.7%	\$ 32,331,954	-1.0%	\$ 36,775,501	13.7%	\$ 38,304,595	4.2%	\$ 38,863,006	1.5%	\$ 39,771,290	2.3%	\$ 40,677,902	2.3%
Interfund Transfers In/(Out)															
Transfers Out	\$(11,722,682)	\$(5,895,782)		\$(6,200,777)		\$(846,246)		\$(4,006,343)		\$(4,741,025)		\$(5,107,259)		\$(5,618,394)	
Transfers In	-	-		-		2,438,623		-		-		-		-	
Total Transfers	\$(11,722,682)	\$(5,895,782)		\$(6,200,777)		\$ 1,592,377		\$(4,006,343)		\$ (4,741,025)		\$(5,107,259)		\$(5,618,394)	
Excess (deficiency) of revenues over expenditures & transfers	\$ (3,481,562)	\$ 2,813,970		\$ 1,171,186		\$ 7,147,731		\$ (161,899)		\$ (947,030)		\$ (1,381,550)		\$ (2,238,296)	
Beginning Fund Balance, July 1	\$ 30,109,131	\$ 26,627,569		\$ 29,441,539		\$ 30,612,725		\$ 37,760,456		\$ 37,598,557		\$ 36,651,526		\$ 35,269,977	
Ending Fund Balance, June 30	\$ 26,627,569	\$ 29,441,539		\$ 30,612,725		\$ 37,760,456		\$ 37,598,557		\$ 36,651,526		\$ 35,269,977		\$ 33,031,681	

Special Revenue Fund

	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>%</u> <u>Growth</u>	<u>Actual</u> <u>2024</u>	<u>%</u> <u>Growth</u>	<u>Budget</u> <u>2025</u>	<u>%</u> <u>Growth</u>	<u>Budget</u> <u>2026</u>	<u>%</u> <u>Growth</u>	<u>Forecasted</u> <u>2027</u>	<u>%</u> <u>Growth</u>	<u>Forecasted</u> <u>2028</u>	<u>%</u> <u>Growth</u>	<u>Forecasted</u> <u>2029</u>	<u>%</u> <u>Growth</u>
Revenues															
Local Sources	\$ 8,385,010	\$ 8,881,229	5.9%	\$ 10,398,202	17.1%	\$ 10,840,645	4.3%	\$ 10,841,292	0.0%	\$ 11,004,000	1.5%	\$ 11,268,000	2.4%	\$ 11,448,000	1.6%
County Sources	26,019	62,198	139.1%	75,586	21.5%	75,000	-0.8%	75,000	0.0%	75,750	1.0%	76,500	1.0%	77,265	1.0%
State Sources	27,752,608	27,884,353	0.5%	27,715,840	-0.6%	36,255,949	30.8%	39,570,808	9.1%	40,481,000	2.3%	41,250,000	1.9%	41,993,000	1.8%
Federal Sources	1,041,587	7,943,330	662.6%	11,799,673	48.5%	6,568,707	-44.3%	3,030,000	-53.9%	2,969,000	-2.0%	2,910,000	-2.0%	2,852,000	-2.0%
Other Sources	15,811	58,822	272.0%	54,473	-7.4%	75,000	37.7%	75,000	0.0%	80,000	6.7%	85,000	6.3%	80,000	-5.9%
Total Revenues	\$ 37,221,036	\$ 44,829,933	20.4%	\$ 50,043,774	11.6%	\$ 53,815,301	7.5%	\$ 53,592,100	-0.4%	\$ 54,609,750	1.9%	\$ 55,589,500	1.8%	\$ 56,450,265	1.5%
Expenditures															
Salaries	\$ 35,647,958	\$ 38,037,836	6.7%	\$ 39,669,392	4.3%	\$ 40,489,286	2.1%	\$ 40,854,992	0.9%	\$ 41,836,610	2.4%	\$ 42,819,036	2.3%	\$ 43,824,753	2.3%
Fringe Benefits	11,167,514	11,659,752	4.4%	12,267,938	5.2%	12,570,784	2.5%	13,763,527	9.5%	14,135,518	2.7%	14,468,523	2.4%	14,809,698	2.4%
Purchased Services	1,250,603	1,016,138	-18.7%	1,160,226	14.2%	1,333,977	15.0%	1,222,100	-8.4%	1,246,542	2.0%	1,271,473	2.0%	1,296,902	2.0%
Contingency	-	-	0.0%	-	0.0%	267,500		260,000	-2.8%	260,000	0.0%	260,000	0.0%	260,000	0.0%
Total Expenditures	\$ 48,066,075	\$ 50,713,726	5.5%	\$ 53,097,556	4.7%	\$ 54,661,547	2.9%	\$ 56,100,619	2.6%	\$ 57,478,671	2.5%	\$ 58,819,032	2.3%	\$ 60,191,352	2.3%
Interfund Transfers In/(Out)															
Transfers Out	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Transfers In	10,845,040	5,883,793		3,053,783		846,246		2,508,519		2,868,921		3,229,532		3,741,087	
Total Transfers	\$ 10,845,040	\$ 5,883,793		\$ 3,053,783		\$ 846,246		\$ 2,508,519		\$ 2,868,921		\$ 3,229,532		\$ 3,741,087	
Excess (deficiency) of revenues over expenditures & transfers	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Beginning Fund Balance, July 1	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Ending Fund Balance, June 30	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	

Debt Service Fund

	Actual 2022	Actual 2023	% Growth	Actual 2024	% Growth	Budget 2025	% Growth	Budget 2026	% Growth	Forecasted 2027	% Growth	Forecasted 2028	% Growth	Forecasted 2029	% Growth
Revenues															
Local Sources	\$ 5,488,498	\$ 5,943,490	8.3%	\$ 7,726,021	30.0%	\$ 7,288,021	-5.7%	\$ 8,218,443	12.8%	\$ 8,342,000	1.5%	\$ 8,542,000	2.4%	\$ 8,679,000	1.6%
County Sources	121,517	127,329	4.8%	140,014	10.0%	156,433	11.7%	169,430	8.3%	171,000	0.9%	173,000	1.2%	174,500	0.9%
Other Sources	-	-	0.0%	6,860,000		-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
				0											
Total Revenues	\$ 5,610,016	\$ 6,070,819	8.2%	\$ 14,726,035	142.6%	\$ 7,444,454	-49.4%	\$ 8,387,873	12.7%	\$ 8,513,000	1.5%	\$ 8,715,000	2.4%	\$ 8,853,500	1.6%
Expenditures															
Bond Principal	3,775,000	4,575,000	21.2%	\$ 14,087,664	207.9%	\$ 4,750,000	-66.3%	\$ 4,900,000	3.2%	\$ 5,105,000	4.2%	\$ 5,345,000	4.7%	\$ 5,600,000	4.8%
Bond Interest	1,558,313	1,434,400	-8.0%	1,399,482	-2.4%	1,663,000	18.8%	1,529,650	-8.0%	1,358,450	-11.2%	1,125,900	-17.1%	877,150	-22.1%
Other Fees	2,028	2,028	0.0%	18,873	830.7%	4,700	-75.1%	4,900	4.3%	5,000	2.0%	5,000	0.0%	5,000	0.0%
Total Expenditures	\$ 5,335,340	\$ 6,011,428	12.7%	\$ 15,506,019	157.9%	\$ 6,417,700	-58.6%	\$ 6,434,550	0.3%	\$ 6,468,450	0.5%	\$ 6,475,900	0.1%	\$ 6,482,150	0.1%
Excess (deficiency) of revenues over expenditures	\$ 274,675	\$ 59,391		\$ (779,984)		\$ 1,026,754		\$ 1,953,323		\$ 2,044,550		\$ 2,239,100		\$ 2,371,350	
Beginning Fund Balance, July 1	\$ 5,727,658	\$ 6,002,334		\$ 6,061,725		\$ 5,281,741		\$ 6,308,495		\$ 8,261,818		\$ 10,306,368		\$ 12,545,468	
Ending Fund Balance, June 30	\$ 6,002,334	\$ 6,061,725		\$ 5,281,741		\$ 6,308,495		\$ 8,261,818		\$ 10,306,368		\$ 12,545,468		\$ 14,916,818	

Capital Projects Fund

	Actual 2022	Actual 2023	% Growth	Actual 2024	% Growth	Budget 2025	% Growth	Budget 2026	% Growth	Forecasted 2027	% Growth	Forecasted 2028	% Growth	Forecasted 2029	% Growth
Revenues															
Local Sources	\$ -	\$ -	0.0%	\$ 2,195,314		\$ -	-100.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
County Sources	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
State Sources	-	-	0.0%	2,087,000		-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Federal Sources	88,746	436,198	391.5%	5,411,086	1140.5%	129,932	-97.6%	152,000	17.0%	149,000	-2.0%	146,000	-2.0%	143,000	-2.1%
Other Sources	108	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenues	\$ 88,854	\$ 436,198	390.9%	\$ 9,693,400	2122.2%	\$ 129,932	-98.7%	\$ 152,000	17.0%	\$ 149,000	-2.0%	\$ 146,000	-2.0%	\$ 143,000	-2.1%
Expenditures															
Land	-	-	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Buildings	136,533	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	0.0%	0.0%	-	0.0%	-	0.0%
Improvements	227,412	132,157	-41.9%	6,686,823	4959.8%	2,004,744	-70.0%	462,057	-77.0%	1,000,000	116.4%	1,000,000	0.0%	1,000,000	0.0%
Equipment	58,717	-	-100.0%	147,295		738,258	401.2%	395,831	-46.4%	250,000	-36.8%	250,000	0.0%	250,000	0.0%
Vehicles	-	-	0.0%	359,529		159,000	-55.8%	20,000	-87.4%	-	-100.0%	-	0.0%	-	0.0%
School Busses	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Other Expenses	543,834	316,030	-41.9%	316,077	0.0%	119,977	-62.0%	771,936	543.4%	771,104	-0.1%	773,727	0.3%	770,307	-0.4%
Total Expenditures	\$ 966,496	\$ 448,187	-53.6%	\$ 7,509,724	1575.6%	\$ 3,021,979	-59.8%	\$ 1,649,824	-45.4%	\$ 2,021,104	22.5%	\$ 2,023,727	0.1%	\$ 2,020,307	-0.2%
Interfund Transfers In/(Out)															
Transfers Out	\$ -	\$ -		\$ -		\$ (2,438,623)		\$ -		\$ -		\$ -		\$ -	
Transfers In	877,642	11,989		3,146,994		\$ -		1,497,824		1,872,104		1,877,727		1,877,307	
Total Transfers	\$ 877,642	\$ 11,989		\$ 3,146,994		\$ (2,438,623)		\$ 1,497,824		\$ 1,872,104		\$ 1,877,727		\$ 1,877,307	
Excess (deficiency) of revenues over expenditures & transfers	\$ -	\$ -		\$ 5,330,670		\$ (5,330,670)		\$ -		\$ -		\$ -		\$ -	
Beginning Fund Balance, July 1	\$ -	\$ -		\$ -		\$ 5,330,670		\$ -		\$ -		\$ -		\$ -	
Ending Fund Balance, June 30	\$ -	\$ -		\$ 5,330,670		\$ -		\$ -		\$ -		\$ -		\$ -	

Bond Issue Fund

	Actual 2022	Actual 2023	% Growth	Budget 2024	% Growth	Budget 2025	% Growth	Budget 2026	% Growth	Forecasted 2027	% Growth	Forecasted 2028	% Growth	Forecasted 2029	% Growth
<i>Revenues</i>															
Local Sources	\$ 19,978	\$ 247,279	1137.8%	\$ 665,265	169.0%	\$ 125,000	-81.2%	\$ -	-100.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
County Sources	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
State Sources	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Federal Sources	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Other Sources	-	-	0.0%	9,750,000			-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
<i>Total Revenues</i>	<u>\$ 19,978</u>	<u>\$ 247,279</u>	1137.8%	<u>\$ 10,415,265</u>	4111.9%	<u>\$ 125,000</u>	-98.8%	<u>\$ -</u>	-100.0%	<u>\$ -</u>	0.0%	<u>\$ -</u>	0.0%	<u>\$ -</u>	0.0%
<i>Expenditures</i>															
Land	-	-	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Buildings	639,567	5,601,417	775.8%	9,135,468	63.1%	4,510,473	-50.6%	-	-100.0%	-	0.0%	-	0.0%	-	0.0%
Improvements	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Equipment	-	-	0.0%	590,061		-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Vehicles	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Bond Interest	-	-	0.0%	58,500		-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Other	-	-	0.0%	58,154		-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
<i>Total Expenditures</i>	<u>\$ 639,567</u>	<u>\$ 5,601,417</u>	775.8%	<u>\$ 9,842,183</u>	75.7%	<u>\$ 4,510,473</u>	-54.2%	<u>\$ -</u>	-100.0%	<u>\$ -</u>	0.0%	<u>\$ -</u>	0.0%	<u>\$ -</u>	0.0%
<i>Interfund Transfers In/(Out)</i>															
Transfers Out	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Transfers In	-	-		-		-		-		-		-		-	
<i>Total Transfers</i>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>	
<i>Excess (deficiency) of revenues over expenditures & transfers</i>	<u>\$ (619,590)</u>	<u>\$ (5,354,138)</u>		<u>\$ 573,082</u>		<u>\$ (4,385,473)</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>	
Beginning Fund Balance, July 1	\$ 9,786,120	\$ 9,166,530		\$ 3,812,391		\$ 4,385,473		\$ -		\$ -		\$ -		\$ -	
Ending Fund Balance, June 30	\$ 9,166,530	\$ 3,812,391		\$ 4,385,473		\$ -		\$ -		\$ -		\$ -		\$ -	

REVENUE BY FUND BY OBJECT- HISTORICAL RESULTS, BUDGET AND FORECASTS

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Forecast <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>
General Fund								
Local Sources								
5111 Taxes, Current Year	\$25,857,083	\$ 27,464,547	\$ 29,403,537	\$ 30,297,642	\$ 30,988,602	\$ 31,278,754	\$ 32,120,649	\$ 32,778,042
5112 Taxes, Prior Year	1,234,689	1,319,730	916,685	1,128,104	1,155,246	1,255,246	1,280,351	1,305,958
5114 Financial Institution Tax	116,251	39,211	12,350	102,807	-	-	-	-
5115 M & M Surtax	1,812,588	1,896,938	-	1,600,000	1,800,000	2,000,000	2,100,000	2,100,000
5116 In Lieu Of Tax	2,709	2,957	407,632	-	-	-	-	-
5141 Earnings On Investments	53,871	1,078,691	1,435,671	1,450,000	1,400,000	1,300,000	1,200,000	1,100,000
5165 Food Service non-program	2,768	6,716	15,066	10,000	9,000	10,000	10,000	10,000
5171 Student Activities	10,144	18,232	15,760	16,000	15,000	20,000	20,000	20,000
5172 Chromebook premiums	69,556	47,992	38,813	50,000	50,000	50,000	50,000	50,000
5173 Chromebook repairs	3,739	4,665	3,471	4,000	2,000	5,000	5,000	5,000
5179 Other Pupil Activity	198,154	242,570	221,444	240,000	270,000	280,000	280,000	280,000
5181 Community Services	1,231	-	5,020	5,000	2,000	5,000	5,000	5,000
5182 Preschool Tuition	699,263	152,287	112,102	100,000	100,000	125,000	130,000	140,000
5191 Rentals	12,199	18,086	17,255	20,000	16,000	16,000	16,000	16,000
5192 Gifts	671	4,296	600	-	-	-	-	-
5194 Vending	-	16	13,557	10,000	5,000	5,000	5,000	5,000
5195 Prior Period Adjustments	1,380	-	-	18,288	-	-	-	-
5198 Misc. Local	49,333	197,617	179,281	317,000	175,000	180,000	185,000	190,000
Revenue from Local Sources	\$30,125,629	\$ 32,494,731	\$ 32,798,244	\$ 35,368,841	\$ 35,987,848	\$ 36,530,000	\$ 37,407,000	\$ 38,005,000
County Sources								
5221 State Assessed Utilities Tax	\$ 915,248	\$ 949,725	\$ 841,398	\$ 693,567	\$ 751,191	\$ 759,000	\$ 767,000	\$ 775,000
Revenue from County Sources	\$ 915,248	\$ 949,725	\$ 841,398	\$ 693,567	\$ 751,191	\$ 759,000	\$ 767,000	\$ 775,000

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Forecast <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>
State Sources								
5312 Transportation Aid	\$ 277,517	\$ 1,498,717	\$ 1,529,394	\$ 1,500,000	\$ 1,340,000	\$ 1,371,000	\$ 1,397,000	\$ 1,422,000
5333 Food Service	20,475	14,527	23,183	15,000	10,000	10,000	10,000	10,000
5342 Evidence-Based Reading Grant	-	-	-	83,954	-	-	-	-
5384 School Safety Grant	-	-	298,984	-	-	-	-	-
5397 Other State	-	4,125	-	-	-	-	-	-
Revenue from State Sources	\$ 297,992	\$ 1,517,369	\$ 1,851,561	\$ 1,598,954	\$ 1,350,000	\$ 1,381,000	\$ 1,407,000	\$ 1,432,000
Federal Sources								
5412 Medicaid	\$ 39,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5422 ESSER III	-	-	-	800,000	-	-	-	-
5423 ESSER II	-	1,868,053	10,000	-	-	-	-	-
5425 CARES	-	58,103	-	-	-	-	-	-
5427 Vocational	-	-	-	20,842	-	-	-	-
5428 CARES Act -	-	-	-	-	-	-	-	-
5445 School Lunch	2,845,366	3,178,788	2,701,083	2,600,000	2,700,000	2,800,000	2,746,000	2,700,000
5446 School Breakfast	1,016,773	1,030,541	1,135,968	975,000	1,110,000	1,022,000	1,000,000	971,000
5449 Fresh Fruit And	79,680	15,867	145,664	-	90,000	-	-	-
5465 Title II, Part A -	-	-	-	-	-	-	-	-
5468 Homeless Children	-	-	85,453	106,850	-	-	-	-
5471 Child Nutrition	278,277	-	-	-	-	-	-	-
5473 Cares Act - Nat'l School Lunch	-	-	-	-	-	-	-	-
5474 Cares Act - Nat'l School Breakfast	-	-	-	-	-	-	-	-
5481 Food Service	8,442	-	-	-	-	-	-	-
5497 Other Federal	1,253	109,008	34,870	16,801	-	-	-	-
Revenue from Federal Sources	\$ 4,269,774	\$ 6,260,360	\$ 4,113,038	\$ 4,519,493	\$ 3,900,000	\$ 3,822,000	\$ 3,746,000	\$ 3,671,000
Amounts Received from Other LEAs								
5841 Transportation	\$ 146,301	\$ 157,640	\$ 99,674	\$ 150,000	\$ 160,000	\$ 165,000	\$ 170,000	\$ 175,000
Amounts Received from Other LEAs	\$ 146,301	\$ 157,640	\$ 99,674	\$ 150,000	\$ 160,000	\$ 165,000	\$ 170,000	\$ 175,000
Total Revenue- General Fund	\$35,754,844	\$ 41,379,825	\$ 39,703,915	\$ 42,330,855	\$ 42,149,039	\$ 42,657,000	\$ 43,497,000	\$ 44,058,000
		\$ -						

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Forecast <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>
Special Revenue Fund								
Local Sources								
5113 Sales Tax	\$ 8,382,075	\$ 8,878,644	\$ 10,395,595	\$ 10,840,645	\$ 10,841,292	\$ 11,004,000	\$ 11,268,000	\$ 11,448,000
5141 Earnings On Investments	2,935	2,585	2,608	-	-	-	-	-
Revenue from Local Sources	\$ 8,385,010	\$ 8,881,229	\$ 10,398,203	\$ 10,840,645	\$ 10,841,292	\$ 11,004,000	\$ 11,268,000	\$ 11,448,000
County Sources								
5211 Fines & Forfeitures	\$ 26,019	\$ 62,198	\$ 75,586	\$ 75,000	\$ 75,000	\$ 75,750	\$ 76,500	\$ 77,265
5237 Other County	-	-	-	-	-	-	-	-
Revenue from County Sources	\$ 26,019	\$ 62,198	\$ 75,586	\$ 75,000	\$ 75,000	\$ 75,750	\$ 76,500	\$ 77,265
State Sources								
5311 Basic Formula	\$25,057,269	\$ 25,234,499	\$ 26,609,909	\$ 32,824,932	\$ 36,416,985	\$ 37,181,000	\$ 37,859,700	\$ 38,532,700
5319 Classroom Trust	2,483,362	2,457,246	480,883	3,250,507	2,968,823	3,100,000	3,190,300	3,260,300
5324 Parents As	75,624	81,900	88,889	88,000	75,000	80,000	80,000	80,000
5332 Vocational/Technica	36,759	21,851	21,822	20,000	15,000	20,000	20,000	20,000
5337 Adult Education &	68,451	60,637	62,764	40,000	55,000	60,000	60,000	60,000
5369 Residential	31,143	28,221	62,072	25,000	40,000	40,000	40,000	40,000
5369 Other State	-	-	389,500	7,510	-	-	-	-
Revenue from State Sources	\$27,752,608	\$ 27,884,353	\$ 27,715,839	\$ 36,255,949	\$ 39,570,808	\$ 40,481,000	\$ 41,250,000	\$ 41,993,000
Federal Sources								
5412 Medicaid	\$ 106,978	\$ 98,473	\$ 195,820	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
5422 ESSER III	-	-	6,657,693	3,325,024	-	-	-	-
5423 ESSER II	-	3,248,675	1,866,920	-	-	-	-	-
5424 Cares Act - Esser	3,395	-	-	-	-	-	-	-
5436 Adult Education &	94,133	126,126	47,724	25,000	145,000	145,000	145,000	145,000
5451 Title I - Improve	716,610	3,455,905	2,211,810	2,097,557	2,000,000	1,954,000	1,920,000	1,887,000
5461 Title IV, Drug Free	699	195,751	229,233	162,485	175,000	170,000	165,000	160,000
5462 Title III - English	41,926	233,597	201,257	255,052	200,000	200,000	190,000	180,000
5465 Title II, Part A -	77,845	496,383	352,458	360,000	360,000	350,000	340,000	330,000
5472 Child Care	-	29,998	29,999	-	-	-	-	-
5497 Other Federal	-	58,423	6,759	193,589	-	-	-	-
Revenue from Federal Sources	\$ 1,041,587	\$ 7,943,330	\$ 11,799,673	\$ 6,568,707	\$ 3,030,000	\$ 2,969,000	\$ 2,910,000	\$ 2,852,000
Amounts Received from Other LEAs								
5831 Tuition	\$ 15,811	\$ 58,822	\$ 54,473	\$ 75,000	\$ 75,000	\$ 80,000	\$ 85,000	\$ 80,000
Amounts Received from Other LEAs	\$ 15,811	\$ 58,822	\$ 54,473	\$ 75,000	\$ 75,000	\$ 80,000	\$ 85,000	\$ 80,000
Total Revenue- Special Revenue Fund	\$37,221,036	\$ 44,829,933	\$ 50,043,774	\$ 53,815,301	\$ 53,592,100	\$ 54,609,750	\$ 55,589,500	\$ 56,450,265

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Forecast <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>
Debt Service Fund								
Local Sources								
5111 Taxes, Current Year	\$ 5,230,857	\$ 5,488,691	\$ 6,647,440	\$ 6,833,579	\$ 7,723,441	\$ 7,817,000	\$ 8,012,000	\$ 8,139,000
5112 Taxes, Prior Year	249,711	263,743	207,241	254,442	295,002	305,000	310,000	310,000
5116 In Lieu Of Tax	-	-	103,326	-	-	-	-	-
5141 Earnings On Investments	7,931	191,055	332,345	200,000	200,000	220,000	220,000	230,000
5143 Premium On Bonds	-	-	435,669	-	-	-	-	-
Revenue from Local Sources	\$ 5,488,498	\$ 5,943,490	\$ 7,726,021	\$ 7,288,021	\$ 8,218,443	\$ 8,342,000	\$ 8,542,000	\$ 8,679,000
County Sources								
5221 State Assessed Utilities Tax	\$ 121,517	\$ 127,329	\$ 140,014	\$ 156,433	\$ 169,430	\$ 171,000	\$ 173,000	\$ 174,500
Revenue from County Sources	\$ 121,517	\$ 127,329	\$ 140,014	\$ 156,433	\$ 169,430	\$ 171,000	\$ 173,000	\$ 174,500
Other Sources								
5611 Sale Of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5692 Refunding Bonds	-	-	6,860,000	-	-	-	-	-
Revenue from Other Sources	\$ -	\$ -	\$ 6,860,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue- Debt Service Fund	\$ 5,610,016	\$ 6,070,819	\$ 14,726,035	\$ 7,444,454	\$ 8,387,873	\$ 8,513,000	\$ 8,715,000	\$ 8,853,500

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Forecast <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>
Capital Projects Fund								
Local Sources								
5115 M & M Surtax	-	-	2,195,315	-	-	-	-	-
Revenue from Local Sources	\$ -	\$ -	\$ 2,195,315	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources								
5319 Classroom Trust	-	-	2,087,000	-	-	-	-	-
Revenue from State Sources	\$ -	\$ -	\$ 2,087,000	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Sources								
5422 ESSER III	-	-	5,258,201	-	-	-	-	-
5423 ESSER II	-	377,663	-	-	-	-	-	-
5427 Vocational	88,746	58,535	152,885	129,932	152,000	149,000	146,000	143,000
5497 Other Federal	-	-	-	-	-	-	-	-
Revenue from Federal Sources	\$ 88,746	\$ 436,198	\$ 5,411,086	\$ 129,932	\$ 152,000	\$ 149,000	\$ 146,000	\$ 143,000
Other Sources								
5651 Sale Of Other Property	108	-	-	-	-	-	-	-
Revenue from Other Sources	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue- Capital Projects Fund	\$ 88,853	\$ 436,198	\$ 9,693,401	\$ 129,932	\$ 152,000	\$ 149,000	\$ 146,000	\$ 143,000
Bond Issue Fund								
Local Sources								
5141 Earnings On Investments	19,978	247,279	241,485	125,000	-	-	-	-
5143 Premium On Bonds	-	-	413,781	-	-	-	-	-
Revenue from Local Sources	\$ 19,978	\$ 247,279	\$ 665,265	\$ 125,000	\$ -	\$ -	\$ -	\$ -
Other Sources								
5611 Sale Of Bonds	-	-	9,750,000	-	-	-	-	-
Revenue from Other Sources	\$ -	\$ -	\$ 9,750,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue- Bond Issue Fund	\$ 19,978	\$ 247,279	\$ 10,415,265	\$ 125,000	\$ -	\$ -	\$ -	\$ -
Total Revenue- All Funds	<u>\$78,694,827</u>	<u>\$ 92,964,054</u>	<u>\$ 124,582,390</u>	<u>\$ 103,845,542</u>	<u>\$ 104,281,012</u>	<u>\$ 105,928,750</u>	<u>\$ 107,947,500</u>	<u>\$ 109,504,765</u>

EXPENDITURES BY FUND, FUNCTION AND OBJECT- HISTORICAL RESULTS, BUDGET AND FORECASTS

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Forecast 2027	Forecast 2028	Forecast 2029
General Fund								
Elementary School								
6151 Classified Salaries-Regular	\$ 250	\$ 191	\$ (893)	\$ -	\$ -	\$ -	\$ -	\$ -
6152 Classroom Support -	9,849	15,115	26,961	39,169	241,506	248,751	258,701	269,049
6166 Part-Time Support - Classified	-	-	-	10,000	8,000	10,000	10,000	10,000
6211 Teachers' Retirement	-	24	-	-	-	-	-	-
6221 Non-Teacher Retirement	899	1,385	2,151	3,531	20,043	21,500	22,407	23,356
6231 FICA	626	949	1,496	3,049	15,211	16,043	16,659	17,301
6232 Medicare	146	222	350	713	3,560	3,752	3,896	4,046
6241 Employee Insurance	3,008	5,136	7,232	11,329	51,565	54,659	57,938	61,415
6261 Workers' Compensation	72,894	75,922	122,700	169,815	162,800	132,000	136,000	136,000
6291 Other Benefits	-	-	-	-	-	-	-	-
6319 Other Professional/Technical	750	26,753	16,130	174,000	271,450	276,879	282,417	288,065
6332 Repairs And Maintenance	126,283	174,041	128,777	203,440	202,009	206,049	210,170	214,374
6391 Other Purchased Services	2,900	4,999	5,630	4,080	4,080	4,162	4,245	4,330
6411 General Supplies	544,175	220,022	400,797	335,181	529,694	450,000	459,000	468,180
6431 Textbooks	560,995	42,043	233,350	2,104,500	33,000	987,000	1,100,000	1,200,000
6491 Other Supplies And Materials	6,458	6,463	7,158	2,804	8,606	8,778	8,954	9,133
Elementary School	\$ 1,329,234	\$ 573,265	\$ 951,839	\$ 3,061,611	\$ 1,551,524	\$ 2,419,572	\$ 2,570,388	\$ 2,705,248
Middle School								
6151 Classified Salaries-Regular	\$ -	\$ 802	\$ 949	\$ -	-	-	-	-
6152 Classroom Support -	82,278	223,907	190,888	207,142	214,191	220,617	229,441	238,619
6211 Teachers' Retirement	-	4,221	-	-	-	-	-	-
6221 Non-Teacher Retirement	6,858	15,457	15,717	17,307	18,161	18,813	19,639	20,503
6231 FICA	4,960	13,932	11,894	12,845	13,281	13,678	14,225	14,794
6232 Medicare	1,160	3,258	2,782	3,004	3,107	3,199	3,327	3,460
6241 Employee Insurance	17,740	44,363	37,552	45,233	50,594	53,630	56,847	60,258
6261 Workers' Compensation	36,493	37,124	62,756	64,000	76,800	66,000	67,000	67,000
6291 Other Benefits	-	-	-	-	-	-	-	-
6319 Other Professional/Technical	-	11,475	74,700	112,350	38,250	39,015	39,795	40,591
6332 Repairs And Maintenance	17,205	8,992	9,742	6,850	38,100	38,862	39,639	40,432
6411 General Supplies	616,485	118,415	493,424	649,226	786,656	498,000	507,960	518,119
6431 Textbooks	2,632	219,005	111,614	272,000	238,427	243,196	248,059	253,021
Middle School	\$ 785,812	\$ 700,951	\$ 1,012,018	\$ 1,389,957	\$ 1,477,567	\$ 1,195,009	\$ 1,225,934	\$ 1,256,798

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Forecast 2027	Forecast 2028	Forecast 2029
High School								
6151 Classified Salaries-Regular	\$ 631	\$ 34,076	\$ 8,149	\$ -	\$ -	\$ -	\$ -	\$ -
6152 Classroom Support -	189,409	398,450	419,272	476,004	467,585	481,613	500,877	520,912
6159 Overtime Pay	0	0	-	-	-	-	-	-
6161 Classified Salaries - Part-	-	3,500	1,500	-	-	-	-	-
6211 Teachers' Retirement	549	10,384	5,112	7,320	14,163	-	-	-
6221 Non-Teacher Retirement	16,246	31,899	32,313	36,981	32,768	44,315	46,314	48,405
6231 FICA	11,183	23,158	23,943	25,970	23,716	29,860	31,054	32,297
6232 Medicare	2,652	5,359	6,060	6,641	6,780	6,983	7,263	7,553
6241 Employee Insurance	49,396	102,440	91,831	113,782	107,910	164,385	174,248	184,703
6261 Workers' Compensation	41,565	41,885	70,259	72,000	86,400	74,000	75,000	75,000
6291 Other Benefits	-	-	-	-	-	-	-	-
6319 Other Professional/Technical	-	45,100	46,133	10,000	-	-	-	-
6332 Repairs And Maintenance	58,189	94,349	75,683	64,400	95,900	97,818	99,774	101,770
6340 Transportation Services	-	-	-	2,000	2,000	2,040	2,081	2,122
6343 Travel	3,486	8,187	4,792	5,000	3,500	3,570	3,641	3,714
6371 Dues And Memberships	2,055	2,477	245	400	400	408	416	424
6391 Other Purchased Services	28,422	47,672	40,696	63,380	63,908	65,186	66,490	67,820
6411 General Supplies	301,415	348,975	412,427	272,278	482,049	491,690	501,524	511,554
6431 Textbooks	52,149	15,554	245,525	36,210	161,330	164,557	167,848	171,205
6491 Other Supplies And Materials	-	-	-	-	24,000	24,480	24,970	25,469
High School	\$ 757,347	\$ 1,213,467	\$ 1,483,940	\$ 1,192,366	\$ 1,572,409	\$ 1,650,905	\$ 1,701,499	\$ 1,752,948
Summer School								
6161 Classified Salaries - Part-	\$ 2,969	\$ 10,775	\$ 13,875	\$ -	\$ -	\$ -	\$ -	\$ -
6221 Non-Teacher Retirement	204	595	952	-	-	-	-	-
6231 FICA	184	538	860	206	-	-	-	-
6232 Medicare	43	156	201	186	-	-	-	-
6261 Workers' Compensation	1,072	1,959	4,544	44	-	-	-	-
6291 Other Benefits	-	-	-	5,000	6,000	6,120	6,242	6,367
6411 General Supplies	5,781	10,249	7,178	6,000	7,500	7,650	7,803	7,959
Summer School	\$ 10,252	\$ 24,273	\$ 27,610	\$ 11,436	\$ 13,500	\$ 13,770	\$ 14,045	\$ 14,326

	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>Budget</u> <u>2025</u>	<u>Budget</u> <u>2026</u>	<u>Forecast</u> <u>2027</u>	<u>Forecast</u> <u>2028</u>	<u>Forecast</u> <u>2029</u>
Alternative Programs								
6151 Classified Salaries-Regular	\$ -	\$ 343	\$ 33,042	\$ -	\$ -	\$ -	\$ -	\$ -
6152 Classroom Support -	67,537	85,092	104,782	78,338	120,894	124,521	129,502	134,682
6159 Overtime Pay	-	0	-	39,169	-	-	-	-
6211 Teachers' Retirement	6,363	6,662	11,464	7,320	7,679	7,320	7,320	7,320
6221 Non-Teacher Retirement	3,010	4,304	6,093	6,926	7,474	11,527	12,048	12,593
6231 FICA	2,094	3,077	4,274	4,858	4,998	7,720	8,029	8,350
6232 Medicare	974	1,232	1,992	1,698	1,748	1,806	1,878	1,953
6241 Employee Insurance	20,267	23,297	30,851	33,993	41,052	43,515	46,126	48,894
6261 Workers' Compensation	527	727	1,857	2,000	2,400	2,400	2,600	2,600
6291 Other Benefits	-	-	-	-	-	-	-	-
6319 Other Professional/Technical	-	11,250	5,000	-	-	-	-	-
6332 Repairs And Maintenance	14,745	-	-	13,000	13,000	13,260	13,525	13,796
6343 Travel	-	-	-	900	900	918	936	955
6361 Telecommunications	-	-	-	900	-	-	-	-
6411 General Supplies	953	2,777	1,727	8,000	7,500	7,650	7,803	7,959
Alternative Programs	\$ 116,469	\$ 138,762	\$ 201,082	\$ 197,102	\$ 207,645	\$ 220,637	\$ 229,767	\$ 239,102
Special Programs								
6261 Workers' Compensation	\$ 2,069	\$ 2,142	\$ 3,495	\$ 4,025	\$ 4,830	\$ 4,150	\$ 4,200	\$ 4,200
6291 Other Benefits	-	-	\$ -	\$ -	\$ -	-	-	-
6319 Other Professional/Technical	-	125	\$ -	\$ 500	\$ 500	500	500	500
6340 Transportation Services	-	-	\$ -	\$ 500	\$ -	500	500	500
6341 Contracted Pupil Transport.	346	1,007	\$ -	\$ -	\$ -	-	-	-
6343 Travel	2,800	25,563	\$ 78,096	\$ 500	\$ 500	500	500	500
6411 General Supplies	63,111	10,215	\$ 14,049	\$ 6,860	\$ 4,860	4,957	5,056	5,157
Special Programs	\$ 68,326	\$ 39,052	\$ 95,640	\$ 12,385	\$ 10,690	\$ 10,607	\$ 10,756	\$ 10,857

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Forecast 2027	Forecast 2028	Forecast 2029
Culturally Different								
6151 Classified Salaries-Regular	\$ 2,520	\$ 7,269	\$ 2,180	\$ -	\$ -	\$ -	\$ -	\$ -
6152 Classroom Support -	257,644	236,217	236,927	246,848	-	-	-	-
6161 Classified Salaries - Part-	1,575	-	-	-	-	-	-	-
6211 Teachers' Retirement	-	-	-	-	-	-	-	-
6221 Non-Teacher Retirement	22,740	21,257	19,865	20,815	-	-	-	-
6231 FICA	15,906	14,118	13,896	14,392	-	-	-	-
6232 Medicare	3,789	3,302	3,250	3,367	-	-	-	-
6241 Employee Insurance	71,444	67,026	52,203	56,657	-	-	-	-
6261 Workers' Compensation	9,344	9,147	14,098	16,000	19,200	19,584	19,976	20,375
6291 Other Benefits	-	-	-	-	-	-	-	-
6411 General Supplies	66,217	197,492	87,217	107,230	1,936,617	1,090,000	1,111,800	1,134,036
Culturally Different	\$ 451,179	\$ 555,828	\$ 429,636	\$ 465,309	\$ 1,955,817	\$ 1,109,584	\$ 1,131,776	\$ 1,154,411
Bilingual								
6113 Classroom Support - Certified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6131 Extra Duty - Instruction	-	2,000	2,000	333	-	-	-	-
6151 Classified Salaries-Regular	-	7,127	7,954	-	-	-	-	-
6152 Classroom Support -	34,143	35,456	46,751	126,816	162,620	165,872	169,190	172,574
6161 Classified Salaries - Part-	62,153	79,620	-	-	-	-	-	-
6163 Part-Time	0	(0)	91,934	121,890	81,500	83,130	84,793	86,488
6211 Teachers' Retirement	-	-	-	-	-	-	-	-
6221 Non-Teacher Retirement	3,060	4,260	5,448	14,710	8,444	8,613	8,785	8,961
6231 FICA	5,796	7,488	8,803	8,432	5,635	5,748	5,863	5,980
6232 Medicare	1,356	1,751	2,071	2,256	1,318	1,344	1,371	1,399
6241 Employee Insurance	(0)	10,067	12,596	27,463	38,861	39,638	40,431	41,240
6261 Workers' Compensation	9,759	11,332	20,153	21,500	25,800	26,316	26,842	27,379
6291 Other Benefits	-	-	-	-	-	-	-	-
6319 Other Professional/Technical	34,610	39,106	57,649	31,500	31,500	32,130	32,773	33,428
6332 Repairs And Maintenance	-	3,250	21,250	25,500	25,500	26,010	26,530	27,061
6343 Travel	-	3,900	-	-	-	-	-	-
6411 General Supplies	4,920	24,301	21,010	14,886	7,110	7,252	7,397	7,545
Bilingual	\$ 155,798	\$ 229,658	\$ 297,619	\$ 395,286	\$ 388,288	\$ 396,054	\$ 403,975	\$ 412,054

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Forecast 2027	Forecast 2028	Forecast 2029
Vocational Education								
6261 Workers' Compensation	\$ -	\$ -	\$ -	\$ 16,010	\$ 12	\$ 12	\$ 12	\$ 13
6319 Other Professional/Technical	-	-	\$ 2,500	\$ -	\$ -	-	-	-
6332 Repairs And Maintenance	2,076	90	\$ 1,573	\$ 1,500	\$ -	-	-	-
6340 Transportation Services	-	-	\$ -	\$ 4,000	\$ 2,500	2,550	2,601	2,653
6341 Contracted Pupil Transport.	25	13,182	\$ -	\$ 250	\$ -	-	-	-
6343 Travel	1,379	-	\$ -	\$ 5,000	\$ -	-	-	-
6371 Dues And Memberships	8,960	11,380	\$ 13,290	\$ 17,295	\$ -	-	-	-
6391 Other Purchased Services	2,800	978	\$ 525	\$ 16,411	\$ 4,000	4,080	4,162	4,245
6411 General Supplies	61,702	74,671	\$ 76,390	\$ 74,166	\$ 105,141	107,244	109,389	111,576
Vocational Education	\$ 76,942	\$ 100,300	\$ 94,278	\$ 134,632	\$ 111,653	\$ 113,886	\$ 116,164	\$ 118,487
Student Activites								
6131 Extra Duty - Instruction	\$ 3,710	\$ 3,710	\$ 12,200	\$ -	\$ -	\$ -	\$ -	\$ -
6151 Classified Salaries-Regular	38,687	61,537	75,400	-	-	-	-	-
6156 Professional/Technical -	(0)	0	-	83,036	52,020	53,060	54,122	55,204
6159 Overtime Pay	(0)	-	-	-	-	-	-	-
6161 Classified Salaries - Part-	18,033	4,005	-	1,000	1,000	1,020	1,040	1,061
6163 Part-Time	-	-	-	5,110	5,010	5,110	5,212	5,317
6166 Part-Time Support - Classified	-	-	4,418	1,530	-	-	-	-
6176 Extra-Duty - Support	-	-	-	40,000	23,120	23,582	24,054	24,535
6211 Teachers' Retirement	949	1,193	\$ 1,362	\$ 6,275	\$ -	-	-	-
6221 Non-Teacher Retirement	3,772	4,308	\$ 5,557	\$ 7,240	\$ 6,001	6,121	6,243	6,368
6231 FICA	3,297	3,710	\$ 5,032	\$ 5,655	\$ 4,886	4,984	5,083	5,185
6232 Medicare	863	984	\$ 1,313	\$ 1,959	\$ 1,151	1,174	1,198	1,221
6241 Employee Insurance	9,718	10,166	\$ 10,572	\$ 21,526	\$ 15,705	16,019	16,339	16,666
6261 Workers' Compensation	4,419	4,253	\$ 6,978	\$ 7,500	\$ 9,000	9,180	9,364	9,551
6291 Other Benefits	-	-	\$ -	\$ -	\$ -	-	-	-
6319 Other Professional/Technical	1,259	2,547	\$ 1,326	\$ 3,000	\$ 3,000	3,060	3,121	3,184
6332 Repairs And Maintenance	722	574	\$ 981	\$ 525	\$ 5,525	5,636	5,748	5,863
6340 Transportation Services	(0)	0	\$ -	\$ 83,710	\$ 81,810	83,446	85,115	86,817
6341 Contracted Pupil Transport.	57,878	70,968	\$ -	\$ -	\$ 6,500	6,630	6,763	6,898
6343 Travel	9,677	19,369	\$ 13,248	\$ 24,300	\$ 27,166	27,709	28,264	28,829
6363 Printing And Binding	-	-	\$ 1,167	\$ 2,000	\$ 1,800	1,836	1,873	1,910
6371 Dues And Memberships	232	-	\$ -	\$ 145	\$ 145	148	151	154
6391 Other Purchased Services	38,637	45,709	\$ 59,403	\$ 92,700	\$ 94,970	96,869	98,807	100,783
6398 Other Expenses	15,000	11,500	\$ 10,000	\$ 18,000	\$ -	-	-	-
6411 General Supplies	335,235	436,494	\$ 495,607	\$ 563,883	\$ 203,991	208,071	212,232	216,477
6491 Other Supplies And Materials	10,121	2,750	\$ 1,884	\$ 14,563	\$ 15,550	15,861	16,178	16,502
Student Activites	\$ 552,209	\$ 683,779	\$ 706,448	\$ 983,657	\$ 558,350	\$ 569,517	\$ 580,907	\$ 592,525

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Forecast <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>
Payments to Other Districts								
6319 Other Professional/Technical	\$ -	\$ 189,870	\$ 405,990	\$ -	\$ -	\$ -	\$ -	\$ -
Payments to Other Districts	\$ -	\$ 189,870	\$ 405,990	\$ -	\$ -	\$ -	\$ -	\$ -
Attendance Services								
6122 Part-Time Instruction -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6151 Classified Salaries-Regular	546,174	591,015	\$ 548,551	\$ -	\$ -	-	-	-
6152 Classroom Support -	-	28,642	\$ 49,832	\$ 52,238	\$ 54,328	55,415	56,523	57,653
6156 Professional/Technical -	0	0	\$ -	\$ 411,331	\$ 556,917	590,609	602,422	614,470
6157 Clerical - Classified	(0)	0	\$ -	\$ 224,872	\$ 234,202	238,886	243,664	248,537
6159 Overtime Pay	(0)	(0)	\$ -	\$ 1,800	\$ 1,800	1,836	1,873	1,910
6161 Classified Salaries - Part-	522	-	\$ 3,865	\$ -	\$ -	-	-	-
6164 Part-Time Clerical - Classified	-	-	\$ -	\$ 10,000	\$ 6,000	6,120	6,242	6,367
6211 Teachers' Retirement	10,930	12,506	\$ 13,248	\$ 24,008	\$ 25,342	25,849	26,366	26,893
6221 Non-Teacher Retirement	38,975	43,758	\$ 41,903	\$ 45,217	\$ 52,828	53,885	54,962	56,061
6231 FICA	29,545	33,177	\$ 31,766	\$ 34,017	\$ 38,862	39,639	40,432	41,241
6232 Medicare	7,869	8,863	\$ 8,598	\$ 10,032	\$ 11,259	11,484	11,714	11,948
6241 Employee Insurance	97,644	106,522	\$ 105,872	\$ 124,750	\$ 159,946	163,145	166,408	169,736
6261 Workers' Compensation	3,566	4,430	\$ 7,601	\$ 8,000	\$ 9,600	9,792	9,988	10,188
6291 Other Benefits	-	-	\$ -	\$ 1	\$ -	-	-	-
6319 Other Professional/Technical	-	44,296	\$ 45,010	\$ -	\$ -	-	-	-
6343 Travel	5,760	4,607	\$ 6,551	\$ 10,600	\$ 7,600	7,752	7,907	8,065
6371 Dues And Memberships	518	867	\$ 669	\$ 2,600	\$ 600	612	624	637
6411 General Supplies	6,716	25,481	\$ 17,660	\$ 16,000	\$ 14,000	14,280	14,566	14,857
Attendance Services	\$ 749,118	\$ 904,165	\$ 881,126	\$ 975,466	\$ 1,173,284	\$ 1,219,304	\$ 1,243,690	\$ 1,268,564

	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>Budget</u> <u>2025</u>	<u>Budget</u> <u>2026</u>	<u>Forecast</u> <u>2027</u>	<u>Forecast</u> <u>2028</u>	<u>Forecast</u> <u>2029</u>
Guidance Services								
6161	Classified Salaries - Part-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6166	Part-Time Support - Classified	-	-	-	4,000	4,000	4,080	4,162
6221	Non-Teacher Retirement	-	-	-	275	-	-	-
6231	FICA	-	-	-	248	248	253	258
6232	Medicare	(99)	-	-	58	58	59	60
6261	Workers' Compensation	9,598	11,320	18,128	19,100	22,920	23,378	23,846
6291	Other Benefits	-	-	-	-	-	-	-
6319	Other Professional/Technical	140,445	139,887	162,648	263,698	132,335	134,982	137,681
6332	Repairs And Maintenance	-	-	-	1,100	1,100	1,122	1,144
6343	Travel	1,713	2,890	2,603	3,750	3,750	3,825	3,902
6371	Dues And Memberships	561	639	493	1,150	1,160	1,183	1,207
6411	General Supplies	8,510	23,068	18,179	35,285	35,994	36,714	37,448
	Guidance Services	\$ 160,728	\$ 177,805	\$ 202,051	\$ 328,664	\$ 201,565	\$ 205,596	\$ 209,708
								\$ 213,902
Health Services								
6151	Classified Salaries-Regular	\$ 429,750	\$ 372,106	\$ 251,909	\$ -	\$ 40,143	\$ 40,946	\$ 41,765
6156	Professional/Technical -	0	(0)	\$ -	\$ 472,720	\$ 484,609	494,301	504,187
6161	Classified Salaries - Part-	20,484	10,000	\$ 6,440	\$ -	\$ -	-	-
6163	Part-Time	-	-	\$ -	\$ 3,000	\$ 3,000	3,060	3,121
6171	Vacation/Sick Pay - Classified	-	-	\$ 6,750	\$ -	\$ -	-	-
6173	Extra Duty -	(0)	-	\$ -	\$ 20,940	\$ -	-	-
6221	Non-Teacher Retirement	37,789	31,245	\$ 21,166	\$ 42,396	\$ 46,260	47,185	48,129
6231	FICA	26,987	22,853	\$ 15,917	\$ 30,086	\$ 31,471	32,100	32,742
6232	Medicare	6,311	5,345	\$ 3,723	\$ 7,045	\$ 7,367	7,514	7,665
6241	Employee Insurance	100,857	76,304	\$ 54,489	\$ 113,244	\$ 147,105	150,047	153,048
6261	Workers' Compensation	2,845	2,974	\$ 3,811	\$ 4,000	\$ 4,800	4,896	4,994
6291	Other Benefits	-	-	\$ -	\$ -	\$ -	-	-
6319	Other Professional/Technical	24,982	130,692	\$ 323,274	\$ 10,000	\$ 10,000	10,200	10,404
6343	Travel	731	312	\$ 1,720	\$ 500	\$ 500	510	520
6411	General Supplies	12,267	43,962	\$ 15,971	\$ 11,390	\$ 11,840	12,077	12,318
	Health Services	\$ 663,003	\$ 695,792	\$ 705,170	\$ 715,321	\$ 787,095	\$ 802,837	\$ 818,894
								\$ 835,272

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Forecast <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>
Improvement of Instruction Services								
6111 Instruction - Certified	\$ -	\$ 55,516	\$ 58,852	\$ -	\$ -	\$ -	\$ -	\$ -
6113 Classroom Support - Certified	-	0	-	62,014	-	-	-	-
6151 Classified Salaries-Regular	56,820	61,321	64,535	-	-	-	-	-
6152 Classroom Support -	-	47,420	55,564	58,717	61,376	62,604	63,856	65,133
6157 Clerical - Classified	(0)	(0)	-	61,648	55,161	56,264	57,390	58,537
6159 Overtime Pay	(0)	(0)	-	1,500	1,500	1,530	1,561	1,592
6161 Classified Salaries - Part-	180	-	-	-	-	-	-	-
6211 Teachers' Retirement	-	(9,064)	-	-	-	-	-	-
6221 Non-Teacher Retirement	4,591	17,613	14,411	14,945	15,153	15,456	15,765	16,080
6231 FICA	3,370	13,260	10,899	11,198	11,342	11,569	11,800	12,036
6232 Medicare	788	2,341	2,549	2,621	2,653	2,706	2,760	2,815
6241 Employee Insurance	10,140	30,518	32,179	34,022	25,359	25,866	26,384	26,911
6261 Workers' Compensation	3,167	4,095	8,267	9,000	10,800	11,016	11,236	11,461
6291 Other Benefits	-	-	-	-	-	-	-	-
6312 Program Improvement	-	43,893	7,000	-	-	-	-	-
6343 Travel	2,603	4,480	13,216	5,000	154,500	157,590	160,742	163,957
6371 Dues And Memberships	1,472	1,481	2,120	3,600	2,100	2,142	2,185	2,229
6411 General Supplies	7,685	23,047	27,960	11,500	14,500	14,790	15,086	15,388
Improvement of Instruction	\$ 90,817	\$ 295,922	\$ 297,552	\$ 275,765	\$ 354,444	\$ 361,533	\$ 368,764	\$ 376,139
Professional Development								
6122 Part-Time Instruction	\$ -	\$ -	\$ 451	-	-	\$ -	\$ -	\$ -
6221 Non-Teacher Retirement	-	-	31	-	-	\$ -	\$ -	\$ -
6231 FICA	-	-	28	-	-	\$ -	\$ -	\$ -
6232 Medicare	-	-	7	-	-	\$ -	\$ -	\$ -
6261 Workers' Compensation	995	998	1,919	1,400	1,680	1,714	1,748	1,783
6291 Other Benefits	-	-	-	-	-	-	-	-
6312 Program Improvement	3,443	540	-	-	-	-	-	-
6319 Other Professional/Technical	117,283	221,301	240,045	263,330	204,000	208,080	212,242	216,486
6343 Travel	81,127	122,615	93,637	152,600	152,399	155,447	158,556	161,727
6371 Dues And Memberships	610	2,445	2,400	2,200	2,200	2,244	2,289	2,335
6391 Other Purchased Services	48,462	23,374	2,866	44,000	39,000	39,780	40,576	41,387
6411 General Supplies	38,969	60,989	50,134	28,800	27,679	28,233	28,797	29,373
Professional Development	\$ 290,889	\$ 432,263	\$ 391,518	\$ 492,330	\$ 426,958	\$ 435,497	\$ 444,207	\$ 453,091

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Forecast <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>
Media Services								
6151 Classified Salaries-Regular	\$ 188,556	\$ 243,182	\$ 229,629	\$ -	\$ -	\$ -	\$ -	\$ -
6158 Trades & Services - Classified	0	0	\$ -	\$ 227,022	\$ 246,784	251,720	256,754	261,889
6159 Overtime Pay	0	0	\$ -	\$ 5,000	\$ 5,000	5,100	5,202	5,306
6161 Classified Salaries - Part-	39,569	55,030	\$ 47,564	\$ -	\$ -	-	-	-
6165 Part-Time Trades & Services -	(0)	-	\$ -	\$ 44,320	\$ 45,000	45,900	46,818	47,754
6221 Non-Teacher Retirement	16,038	21,278	\$ 19,981	\$ 19,455	\$ 21,822	22,258	22,704	23,158
6231 FICA	14,221	18,455	\$ 17,178	\$ 14,076	\$ 18,339	18,706	19,080	19,461
6232 Medicare	3,260	4,316	\$ 4,018	\$ 3,292	\$ 4,290	4,376	4,463	4,553
6241 Employee Insurance	46,447	60,567	\$ 55,105	\$ 56,668	\$ 66,421	67,749	69,104	70,486
6261 Workers' Compensation	6,385	5,669	\$ 8,529	\$ 9,000	\$ 10,800	11,016	11,236	11,461
6291 Other Benefits	-	-	\$ -	\$ -	\$ -	-	-	-
6332 Repairs And Maintenance	6,745	7,082	\$ 21,536	\$ 22,808	\$ 25,698	26,212	26,736	27,271
6343 Travel	2,965	1,623	\$ 10,513	\$ 6,000	\$ 6,000	6,120	6,242	6,367
6411 General Supplies	24,379	21,535	\$ 11,925	\$ 15,355	\$ 15,725	16,040	16,360	16,687
6441 Library Books	64,360	56,727	\$ 91,585	\$ 94,240	\$ 88,580	90,352	92,159	94,002
6451 Resource Materials	9,271	2,486	\$ 1,913	\$ 9,850	\$ 9,100	9,282	9,468	9,657
Media Services	\$ 422,196	\$ 497,949	\$ 519,476	\$ 527,086	\$ 563,559	\$ 574,830	\$ 586,327	\$ 598,053
Board of Education Services								
6315 Audit Services	\$ 14,000	\$ 17,500	\$ 17,500	\$ 15,700	\$ 17,500	\$ 17,765	\$ 17,765	\$ 17,765
6317 Legal Services	30,203	44,470	\$ 28,223	\$ 50,000	\$ 43,200	44,064	44,945	45,844
6318 Election Services	9,908	25	\$ 8	\$ 5,000	\$ 35,000	35,700	36,414	37,142
6319 Other Professional/Technical	11,500	10,242	\$ 6,425	\$ 19,000	\$ 19,000	19,380	19,768	20,163
6343 Travel	20,659	19,986	\$ 19,029	\$ 5,000	\$ 15,000	15,300	15,606	15,918
6352 Liability Insurance	328,483	364,653	\$ 380,074	\$ 518,000	\$ 592,000	603,840	615,917	628,235
6371 Dues And Memberships	74,040	27,680	\$ -	\$ 74,356	\$ 52,000	53,040	54,101	55,183
6411 General Supplies	5,035	14,450	\$ 6,144	\$ 5,000	\$ 5,000	5,100	5,202	5,306
Board of Education Services	\$ 493,828	\$ 499,005	\$ 457,403	\$ 692,056	\$ 778,700	\$ 794,189	\$ 809,717	\$ 825,557

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Forecast 2027	Forecast 2028	Forecast 2029
Executive Administration Services								
6151 Classified Salaries-Regular	\$ 396,146	\$ 431,618	\$ 432,959	\$ -	\$ -	\$ -	\$ -	\$ -
6154 Administration - Classified	0	0	\$ -	\$ 115,543	\$ 120,165	122,568	125,020	127,520
6156 Professional/Technical -	(0)	(0)	\$ -	\$ 266,850	\$ 277,525	283,076	288,737	294,512
6157 Clerical - Classified	(0)	(0)	\$ -	\$ 61,648	\$ 63,731	65,006	66,306	67,632
6159 Overtime Pay	0	0	\$ -	\$ 3,000	\$ 3,000	3,060	3,121	3,184
6161 Classified Salaries - Part-	130	-	\$ -	\$ -	\$ -	-	-	-
6221 Non-Teacher Retirement	31,336	32,695	\$ 34,002	\$ 35,326	\$ 37,072	37,813	38,570	39,341
6231 FICA	23,323	25,497	\$ 25,533	\$ 26,448	\$ 27,681	28,235	28,799	29,375
6232 Medicare	5,454	5,963	\$ 5,972	\$ 6,188	\$ 6,476	6,606	6,738	6,872
6241 Employee Insurance	60,876	61,053	\$ 64,162	\$ 68,082	\$ 76,984	78,524	80,094	81,696
6261 Workers' Compensation	4,092	3,914	\$ 6,483	\$ 7,000	\$ 8,400	8,568	8,739	8,914
6291 Other Benefits	-	-	\$ -	\$ -	\$ -	-	-	-
6312 Program Improvement	33,167	16,583	\$ -	\$ -	\$ -	-	-	-
6319 Other Professional/Technical	49,247	64,660	\$ 59,862	\$ 70,500	\$ 74,000	75,480	76,990	78,529
6343 Travel	8,232	16,622	\$ 39,673	\$ 17,550	\$ 16,450	16,779	17,115	17,457
6361 Telecommunications	8,774	9,882	\$ 17,352	\$ -	\$ -	-	-	-
6362 Advertising	290	3,248	\$ 3,916	\$ 5,500	\$ 7,500	7,650	7,803	7,959
6363 Printing And Binding	15,067	20,882	\$ 22,918	\$ 31,500	\$ 70,500	71,910	73,348	74,815
6364 Postage	-	-	\$ -	\$ 10,930	\$ 11,700	11,934	12,173	12,416
6371 Dues And Memberships	5,258	29,680	\$ 87,164	\$ 5,685	\$ 5,655	5,768	5,883	6,001
6391 Other Purchased Services	6,162	5,250	\$ 13,918	\$ 9,450	\$ 33,800	34,476	35,166	35,869
6411 General Supplies	21,523	45,432	\$ 16,243	\$ 25,680	\$ 25,300	25,806	26,322	26,849
6491 Other Supplies And Materials	23,359	31,098	\$ 29,693	\$ 14,075	\$ 37,025	37,766	38,521	39,291
Executive Administration	\$ 692,437	\$ 804,076	\$ 859,850	\$ 780,955	\$ 902,964	\$ 921,023	\$ 939,444	\$ 958,233

	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>Budget</u> <u>2025</u>	<u>Budget</u> <u>2026</u>	<u>Forecast</u> <u>2027</u>	<u>Forecast</u> <u>2028</u>	<u>Forecast</u> <u>2029</u>
Administrative Technology								
6151 Classified Salaries-Regular	\$ 454,434	\$ 420,914	\$ 398,271	\$ -	\$ -	\$ -	\$ -	\$ -
6154 Administration - Classified	0	-	\$ -	\$ 145,000	\$ 150,800	153,816	156,892	160,030
6156 Professional/Technical -	0	(0)	\$ -	\$ 255,706	\$ 265,933	271,252	276,677	282,210
6159 Overtime Pay	(0)	-	\$ -	\$ -	\$ -	-	-	-
6161 Classified Salaries - Part-	33,348	44,999	\$ 57,488	\$ -	\$ -	-	-	-
6164 Part-Time Clerical - Classified	(0)	0	\$ -	\$ 58,018	\$ -	-	-	-
6171 Vacation/Sick Pay - Classified	-	-	\$ -	\$ 32,899	\$ -	-	-	-
6211 Teachers' Retirement	8,543	8,954	\$ 2,647	\$ 15,116	\$ 15,807	16,123	16,446	16,775
6221 Non-Teacher Retirement	31,937	29,534	\$ 32,852	\$ 24,230	\$ 21,709	22,143	22,586	23,038
6231 FICA	29,939	28,884	\$ 27,896	\$ 29,352	\$ 25,736	26,251	26,776	27,311
6232 Medicare	7,002	6,755	\$ 6,524	\$ 6,866	\$ 6,020	6,140	6,263	6,388
6241 Employee Insurance	66,380	58,123	\$ 52,304	\$ 50,894	\$ 63,351	64,618	65,910	67,229
6261 Workers' Compensation	3,213	3,020	\$ 4,399	\$ 4,500	\$ 5,400	5,508	5,618	5,731
6291 Other Benefits	-	-	\$ -	\$ -	\$ -	-	-	-
6319 Other Professional/Technical	31,305	63,965	\$ 110,410	\$ 41,500	\$ 26,997	27,537	28,088	28,649
6332 Repairs And Maintenance	499,259	399,008	\$ 525,725	\$ 715,639	\$ 665,887	679,205	692,789	706,645
6343 Travel	80	-	\$ 435	\$ 5,000	\$ 5,000	5,100	5,202	5,306
6361 Telecommunications	203,284	140,299	\$ 141,384	\$ 191,725	\$ 79,620	81,212	82,837	84,493
6371 Dues And Memberships	-	-	\$ -	\$ 3,025	\$ 2,900	2,958	3,017	3,078
6411 General Supplies	103,096	414,673	\$ 48,119	\$ 84,250	\$ 167,097	170,439	173,848	177,325
6491 Other Supplies And Materials	5,902	10,978	\$ 32,086	\$ 5,490	\$ 9,350	9,537	9,728	9,922
Administrative Technology	\$ 1,477,722	\$ 1,630,107	\$ 1,440,540	\$ 1,669,210	\$ 1,511,607	\$ 1,541,839	\$ 1,572,676	\$ 1,604,129

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Forecast 2027	Forecast 2028	Forecast 2029
School Administrative Services								
6151 Classified Salaries-Regular	\$ 1,060,869	\$ 1,132,310	\$ 1,191,096	\$ -	\$ -	\$ -	\$ -	\$ -
6157 Clerical - Classified	(0)	0	\$ -	\$ 970,094	\$ 1,312,322	1,338,568	1,365,340	1,392,647
6159 Overtime Pay	0	(0)	\$ -	\$ 7,000	\$ 7,000	7,140	7,283	7,428
6161 Classified Salaries - Part-	9,466	2,604	\$ 975	\$ -	\$ -	-	-	-
6171 Vacation/Sick Pay - Classified	13,162	559	\$ 5,959	\$ 4,594	\$ -	-	-	-
6183 Substitute - Clerical	(0)	-	\$ -	\$ 10,000	\$ -	-	-	-
6221 Non-Teacher Retirement	91,140	95,062	\$ 100,057	\$ 102,097	\$ 113,302	115,568	117,879	120,237
6231 FICA	65,369	68,014	\$ 71,790	\$ 71,827	\$ 79,275	80,861	82,478	84,127
6232 Medicare	15,288	15,906	\$ 16,790	\$ 16,803	\$ 18,547	18,918	19,296	19,682
6241 Employee Insurance	268,618	267,691	\$ 279,461	\$ 295,418	\$ 341,222	373,046	380,507	388,118
6261 Workers' Compensation	24,937	23,206	\$ 36,466	\$ 38,000	\$ 45,600	46,512	47,442	48,391
6291 Other Benefits	-	-	\$ -	\$ -	\$ -	-	-	-
6319 Other Professional/Technical	841	3,938	\$ 1,719	\$ 5,900	\$ 5,900	6,018	6,138	6,261
6332 Repairs And Maintenance	-	777	\$ 1,591	\$ 1,000	\$ 1,000	1,020	1,040	1,061
6333 Building Lease/Rental	12,334	19,699	\$ 22,903	\$ 20,000	\$ 20,000	20,400	20,808	21,224
6343 Travel	3,622	13,392	\$ 31,560	\$ 40,900	\$ 14,445	14,734	15,029	15,329
6361 Telecommunications	148	135	\$ 141	\$ -	\$ -	-	-	-
6363 Printing And Binding	-	156	\$ -	\$ 6,500	\$ 6,500	6,630	6,763	6,898
6364 Postage	-	-	\$ -	\$ 1,260	\$ 700	714	728	743
6371 Dues And Memberships	1,327	688	\$ 3,020	\$ 3,030	\$ 2,880	2,938	2,996	3,056
6391 Other Purchased Services	1,988	1,856	\$ 4,765	\$ 2,650	\$ 2,950	3,009	3,069	3,131
6411 General Supplies	91,178	103,424	\$ 133,779	\$ 130,323	\$ 123,610	126,082	128,604	131,176
6491 Other Supplies And Materials	3,566	3,853	\$ 3,248	\$ 688	\$ 3,900	3,978	4,058	4,139
School Administrative Services	\$ 1,663,854	\$ 1,753,268	\$ 1,905,320	\$ 1,728,084	\$ 2,099,153	\$ 2,166,136	\$ 2,209,459	\$ 2,253,648

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Forecast <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>
Operation of Plant Services								
6151 Classified Salaries-Regular	\$ 1,472,844	\$ 1,565,579	\$ 1,869,787	\$ -	\$ -	\$ -	\$ -	\$ -
6154 Administration - Classified	0	0	\$ -	\$ 360,878	\$ 395,268	403,173	411,237	419,462
6157 Clerical - Classified	(0)	(0)	\$ -	\$ 61,648	\$ 63,731	65,006	66,306	67,632
6158 Trades & Services - Classified	0	0	\$ -	\$ 1,507,813	\$ 1,623,050	1,655,511	1,688,621	1,722,394
6159 Overtime Pay	0	0	\$ -	\$ 27,000	\$ 27,000	27,540	28,091	28,653
6161 Classified Salaries - Part-	495	3,008	-	10,000	-	-	-	-
6166 Part-Time Support - Classified	-	-	-	4,000	4,000	4,080	4,162	4,245
6171 Vacation/Sick Pay - Classified	-	10,664	-	-	-	-	-	-
6211 Teachers' Retirement	19,240	20,134	\$ 21,422	\$ 22,560	\$ 26,486	27,016	27,556	28,107
6221 Non-Teacher Retirement	109,502	116,310	\$ 140,274	\$ 150,290	\$ 169,032	172,413	175,861	179,378
6231 FICA	81,692	88,113	\$ 105,771	\$ 111,373	\$ 119,421	121,809	124,246	126,731
6232 Medicare	20,846	22,464	\$ 26,724	\$ 28,147	\$ 30,404	31,012	31,632	32,265
6241 Employee Insurance	288,463	299,110	\$ 348,425	\$ 384,794	\$ 424,115	482,597	492,249	502,094
6261 Workers' Compensation	9,099	9,525	\$ 15,623	\$ 17,100	\$ 20,520	20,930	21,349	21,776
6291 Other Benefits	-	-	\$ -	\$ -	\$ -	-	-	-
6319 Other Professional/Technical	743,535	627,310	\$ 437,166	\$ 992,615	\$ 505,630	515,743	526,057	536,579
6331 Cleaning Services	1,735,031	2,108,096	\$ 2,210,995	\$ 2,320,652	\$ 2,426,524	2,475,054	2,524,556	2,575,047
6332 Repairs And Maintenance	1,303,010	2,750,076	\$ 1,177,844	\$ 924,243	\$ 1,091,003	1,112,823	1,135,080	1,157,781
6334 Equipment Lease/Rental	27,056	31,507	\$ 41,419	\$ -	\$ -	-	-	-
6335 Water And Sewer	190,245	284,173	\$ 323,401	\$ 340,000	\$ 390,500	398,310	406,276	414,402
6336 Trash Removal	39,888	103,950	\$ 93,535	\$ 97,000	\$ 116,475	118,805	121,181	123,604
6339 Other Property Services	219,430	329,545	\$ 270,777	\$ 288,300	\$ 314,250	320,535	326,946	333,485
6343 Travel	1,010	2,177	\$ 1,128	\$ 4,450	\$ 4,450	4,539	4,630	4,722
6351 Property Insurance	301,310	334,598	\$ 446,453	\$ 621,000	\$ 678,000	691,560	705,391	719,499
6361 Telecommunications	157,005	131,174	\$ 152,246	\$ 179,000	\$ 267,104	272,446	277,895	283,453
6371 Dues And Memberships	-	-	\$ 141	\$ 250	\$ 250	255	260	265
6411 General Supplies	1,023,908	1,071,196	\$ 840,485	\$ 869,955	\$ 1,045,190	1,066,094	1,087,416	1,109,164
6481 Electric	1,042,447	915,911	\$ 961,623	\$ 1,157,045	\$ 1,281,135	1,306,758	1,332,893	1,359,551
6482 Natural Gas	275,508	359,574	\$ 364,500	\$ 300,000	\$ 320,870	327,287	333,833	340,510
6486 Gasoline/Diesel	30,340	31,806	\$ 31,295	\$ 30,000	\$ 30,000	30,600	31,212	31,836
Operation of Plant Services	\$ 9,091,904	\$ 11,216,000	\$ 9,881,034	\$ 10,810,113	\$ 11,374,408	\$ 11,651,896	\$ 11,884,934	\$ 12,122,633
Contracted Pupil Transportation Services								
6340 Transportation Services	\$ -	\$ -	\$ -	\$ 83,540	\$ 110,040	\$ 112,241	\$ 114,486	\$ 116,775
6341 Contracted Pupil Transport.	751,758	1,332,794	\$ 820,719	\$ 1,100,000	\$ 1,100,000	1,122,000	1,144,440	1,167,329
Contracted Pupil Transportation	\$ 751,758	\$ 1,332,794	\$ 820,719	\$ 1,183,540	\$ 1,210,040	\$ 1,234,241	\$ 1,258,926	\$ 1,284,104

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Forecast 2027	Forecast 2028	Forecast 2029
District Transportation Services								
6151 Classified Salaries-Regular	\$ 343,624	\$ 460,061	\$ 466,752	\$ -	\$ -	\$ -	\$ -	\$ -
6154 Administration - Classified	(0)	-	\$ -	\$ 133,444	\$ 138,782	141,558	144,389	147,277
6156 Professional/Technical -	0	(0)	\$ -	\$ 72,478	\$ 52,000	53,040	54,101	55,183
6157 Clerical - Classified	(0)	(0)	\$ -	\$ 47,225	\$ 48,785	49,761	50,756	51,771
6159 Overtime Pay	(0)	(0)	\$ -	\$ 320,831	\$ 150,000	153,000	156,060	159,181
6161 Classified Salaries - Part-	585,580	616,774	\$ 686,729	\$ -	\$ -	-	-	-
6165 Part-Time Trades & Services -	0	(0)	\$ -	\$ 641,442	\$ 661,751	674,986	688,486	702,255
6166 Part-Time Support - Classified	-	-	\$ -	\$ 15,000	\$ 20,000	20,400	20,808	21,224
6184 Substitute - Trades &	0	0	\$ -	\$ 30,000	\$ 30,000	30,600	31,212	31,836
6221 Non-Teacher Retirement	79,137	89,538	\$ 97,147	\$ 98,173	\$ 98,961	100,940	102,959	105,018
6231 FICA	55,869	65,347	\$ 69,286	\$ 71,016	\$ 65,308	66,614	67,946	69,305
6232 Medicare	13,066	15,283	\$ 16,204	\$ 17,386	\$ 16,172	16,495	16,825	17,162
6241 Employee Insurance	245,433	257,905	\$ 280,487	\$ 319,604	\$ 361,093	368,315	375,681	383,195
6261 Workers' Compensation	4,935	6,719	\$ 11,062	\$ 12,000	\$ 14,400	14,688	14,982	15,281
6291 Other Benefits	-	-	\$ -	\$ -	\$ -	-	-	-
6319 Other Professional/Technical	8,541	3,373	\$ -	\$ 6,000	\$ 7,000	7,140	7,283	7,428
6332 Repairs And Maintenance	90,361	147,302	\$ 196,266	\$ 122,000	\$ 72,000	73,440	74,909	76,407
6334 Equipment Lease/Rental	7,499	8,144	\$ 8,543	\$ 8,500	\$ 9,000	9,180	9,364	9,551
6340 Transportation Services	(0)	0	\$ -	\$ (160,000)	\$ (145,000)	(147,900)	(150,858)	(153,875)
6341 Contracted Pupil Transport.	(100,604)	(116,602)	\$ -	\$ -	\$ -	-	-	-
6343 Travel	-	-	\$ -	\$ 1,500	\$ 1,500	1,530	1,561	1,592
6351 Property Insurance	14,361	12,896	\$ 14,361	\$ 13,000	\$ 13,000	13,260	13,525	13,796
6391 Other Purchased Services	(1,070)	257	\$ 560	\$ 4,500	\$ 4,500	4,590	4,682	4,775
6411 General Supplies	7,379	7,801	\$ 8,478	\$ 49,000	\$ 9,000	9,180	9,364	9,551
6486 Gasoline/Diesel	124,468	132,993	\$ 116,857	\$ 75,000	\$ 50,000	51,000	52,020	53,060
District Transportation Services	\$ 1,478,579	\$ 1,707,791	\$ 1,972,732	\$ 1,898,099	\$ 1,678,252	\$ 1,711,817	\$ 1,746,053	\$ 1,780,974
District Transportation Services								
6341 Contracted Pupil Transport.	\$ 77,224	\$ 238,810	\$ 130,548	\$ 150,000	\$ 150,000	\$ 153,000	\$ 156,060	\$ 159,181
6343 Travel	-	-	\$ -	\$ 1,500	\$ 1,000	1,020	1,040	1,061
District Transportation Services	\$ 77,224	\$ 238,810	\$ 130,548	\$ 151,500	\$ 151,000	\$ 154,020	\$ 157,100	\$ 160,242

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Forecast <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>
Non-Allowable Transportation								
6151 Classified Salaries-Regular	\$ 14,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6161 Classified Salaries - Part-	32,553	-	-	-	-	-	-	-
6165 Part-Time Trades & Services -	13,745	-	-	-	-	-	-	-
6221 Non-Teacher Retirement	5,053	-	-	-	-	-	-	-
6231 FICA	3,650	-	-	-	-	-	-	-
6232 Medicare	854	-	-	-	-	-	-	-
6241 Employee Insurance	14,175	-	-	-	-	-	-	-
6261 Workers' Compensation	-	-	-	-	-	-	-	-
6341 Contracted Pupil Transport.	-	790	193,217	-	-	-	-	-
6411 General Supplies	0	1,901	-	2,000	7,000	7,140	7,283	7,428
Non-Allowable Transportation	\$ 84,720	\$ 2,691	\$ 193,217	\$ 2,000	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428
Food Services								
6151 Classified Salaries-Regular	\$ 689,368	\$ 936,918	\$ 886,851	\$ 51,963	\$ -	\$ -	\$ -	\$ -
6154 Administration - Classified	-	-	\$ -	\$ 81,227	\$ 83,257	84,922	86,621	88,353
6156 Professional/Technical -	-	-	\$ -	\$ 57,481	\$ 59,780	60,976	62,195	63,439
6158 Trades & Services - Classified	-	-	\$ -	\$ 732,372	\$ 812,412	828,660	845,233	862,138
6161 Classified Salaries - Part-	288,055	401,233	\$ 452,296	\$ -	\$ -	-	-	-
6165 Part-Time Trades & Services -	-	-	\$ -	\$ 441,866	\$ 495,380	505,288	515,393	525,701
6171 Vacation/Sick Pay - Classified	2,464	-	\$ 9,900	\$ 4,964	\$ 1,539	1,570	1,601	1,633
6221 Non-Teacher Retirement	85,138	110,717	\$ 110,880	\$ 120,795	\$ 128,198	130,762	133,377	136,045
6231 FICA	58,906	80,646	\$ 81,463	\$ 82,345	\$ 88,807	90,583	92,395	94,243
6232 Medicare	13,776	19,036	\$ 19,251	\$ 19,446	\$ 20,968	21,387	21,815	22,251
6241 Employee Insurance	264,228	280,206	\$ 295,761	\$ 409,294	\$ 432,175	440,819	449,635	458,628
6261 Workers' Compensation	6,089	6,699	\$ 13,432	\$ 15,000	\$ 18,000	18,360	18,727	19,102
6291 Other Benefits	-	-	-	-	-	-	-	-
6319 Other Professional/Technical	45	-	\$ 126	\$ 1,075	\$ 850	867	884	902
6334 Equipment Lease/Rental	9,055	-	\$ -	\$ -	\$ -	-	-	-
6343 Travel	-	-	\$ 209	\$ 2,925	\$ 2,925	2,984	3,043	3,104
6364 Postage	-	-	\$ -	\$ 100	\$ 100	102	104	106
6371 Dues And Memberships	849	1,547	\$ 1,206	\$ 1,135	\$ 1,135	1,158	1,181	1,204
6391 Other Purchased Services	23,913	24,231	\$ 22,022	\$ 64,400	\$ 53,742	54,817	55,913	57,031
6411 General Supplies	155,087	139,191	\$ 65,551	\$ 173,400	\$ 165,150	168,453	171,822	175,259
6471 Food Supplies	1,496,180	1,809,403	\$ 1,934,087	\$ 1,896,000	\$ 1,972,500	2,011,950	2,052,189	2,093,233
6486 Gasoline/Diesel	3,313	3,409	\$ 3,071	\$ 3,500	\$ 3,500	3,570	3,641	3,714
6491 Other Supplies And Materials	2,518	2,155	\$ 2,020	\$ 2,380	\$ 2,380	2,428	2,476	2,526
Food Services	\$ 3,098,984	\$ 3,815,390	\$ 3,898,126	\$ 4,161,668	\$ 4,342,798	\$ 4,429,654	\$ 4,518,247	\$ 4,608,612

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Forecast <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	
Business, Fiscal, Internal Services									
6151	Classified Salaries-Regular	\$ 630,260	\$ 712,174	\$ 758,133	\$ -	\$ -	\$ -	\$ -	
6152	Classroom Support -	-	240	-	-	-	-	-	
6154	Administration - Classified	-	-	-	371,847	383,358	391,025	398,846	
6157	Clerical - Classified	-	-	-	355,438	364,996	372,296	379,742	
6159	Overtime Pay	-	-	-	500	500	510	520	
6161	Classified Salaries - Part-	4,063	-	-	-	-	-	-	
6164	Part-Time Clerical - Classified	-	-	-	-	-	-	-	
6171	Vacation/Sick Pay - Classified	2,709	-	-	17,543	-	-	-	
6183	Substitute - Clerical	-	-	-	10,000	10,000	10,200	10,404	
6211	Teachers' Retirement	-	-	-	26,291	28,157	28,720	29,295	
6221	Non-Teacher Retirement	49,113	55,569	58,441	44,476	46,076	46,998	47,937	
6231	FICA	36,208	40,334	42,589	34,457	34,371	35,058	35,760	
6232	Medicare	8,841	9,987	10,466	11,942	10,629	10,842	11,058	
6241	Employee Insurance	83,219	91,642	96,304	102,074	118,933	121,312	123,738	
6261	Workers' Compensation	5,196	5,310	8,294	8,600	10,320	10,526	10,737	
6271	Unemployment	-	-	5,714	10,000	10,000	10,200	10,404	
6291	Other Benefits	3,259	2,006	-	-	-	-	-	
6314	Staff Services	3,000	1,999	2,441	-	-	-	-	
6319	Other Professional/Technical	110,880	238,484	36,596	134,565	134,565	137,256	140,001	
6340	Transportation Services	-	-	-	350	350	357	364	
6341	Contracted Pupil Transport.	560	500	-	-	-	-	-	
6343	Travel	7,089	25,089	27,672	14,940	9,770	9,965	10,165	
6345	Recruitment	-	-	-	10,800	10,800	11,016	11,236	
6353	Fidelity Bond Premium	100	90	100	100	100	102	104	
6361	Telecommunications	30,243	23,006	25,300	-	-	-	-	
6362	Advertising	254	-	1,250	500	300	306	312	
6364	Postage	-	-	-	50,000	35,000	35,700	36,414	
6371	Dues And Memberships	4,786	5,939	5,516	3,085	3,385	3,453	3,522	
6398	Other Expenses	3,134	-	-	-	-	-	-	
6411	General Supplies	30,110	30,269	29,048	41,500	41,300	42,126	42,969	
	Business, Fiscal, Internal	\$ 1,013,022	\$ 1,242,637	\$ 1,107,864	\$ 1,249,008	\$ 1,252,910	\$ 1,277,968	\$ 1,303,528	\$ 1,329,598

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Budget 2026</u>	<u>Forecast 2027</u>	<u>Forecast 2028</u>	<u>Forecast 2029</u>
Central Office Support Services								
6291 Other Benefits	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 71,400	\$ 72,828	\$ 74,285
6319 Other Professional/Technical	1,549	4,604	118	10,500	10,500	10,710	10,924	11,143
6343 Travel	-	-	-	5,250	5,250	5,355	5,462	5,571
6411 General Supplies	3,233	610	766	1,500	1,500	1,530	1,561	1,592
Central Office Support Services	\$ 4,782	\$ 5,214	\$ 884	\$ 87,250	\$ 87,250	\$ 88,995	\$ 90,775	\$ 92,590
Adult Continuing Education								
6151 Classified Salaries-Regular	\$ 37,963	\$ 25,289	\$ 27,648	\$ -	\$ -	\$ -	\$ -	\$ -
6157 Clerical - Classified	-	0	-	12,722	18,720	19,094	19,476	19,866
6159 Overtime Pay	(0)	-	-	-	-	-	-	-
6161 Classified Salaries - Part-	-	-	-	-	-	-	-	-
6221 Non-Teacher Retirement	3,876	2,402	2,461	-	-	-	-	-
6231 FICA	2,334	1,533	1,703	789	1,161	1,184	1,208	1,232
6232 Medicare	546	358	398	185	271	276	282	288
6241 Employee Insurance	18,558	9,734	8,444	-	-	-	-	-
6261 Workers' Compensation	1,038	951	1,154	1,500	1,800	1,836	1,873	1,910
6291 Other Benefits	-	-	-	-	-	-	-	-
6319 Other Professional/Technical	85	75	-	-	2,000	2,040	2,081	2,122
6333 Building Lease/Rental	11,748	12,727	12,062	11,748	-	-	-	-
6339 Other Property Services	1,733	2,026	1,917	873	-	-	-	-
6341 Contracted Pupil Transport.	1,588	-	-	-	-	-	-	-
6343 Travel	17,053	19,671	6,911	28,927	3,000	3,060	3,121	3,184
6361 Telecommunications	894	770	825	-	1,675	1,709	1,743	1,778
6364 Postage	-	-	-	200	200	204	208	212
6371 Dues And Memberships	183	-	-	-	500	510	520	531
6411 General Supplies	22,570	41,695	18,141	43,691	20,414	20,822	21,239	21,664
Adult Continuing Education	\$ 120,168	\$ 117,232	\$ 81,664	\$ 100,635	\$ 49,741	\$ 50,736	\$ 51,751	\$ 52,786

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Forecast <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>
Community Services								
6151 Classified Salaries-Regular	\$ 169,039	\$ 184,816	\$ 160,228	\$ -	\$ -	\$ -	\$ -	\$ -
6152 Classroom Support -	224,779	272,149	\$ 303,247	\$ 313,049	\$ 470,896	480,314	489,920	499,719
6156 Professional/Technical -	0	(0)	\$ -	\$ 139,187	\$ 144,754	147,649	150,602	153,614
6157 Clerical - Classified	(0)	(0)	\$ -	\$ 61,648	\$ 63,731	65,006	66,306	67,632
6159 Overtime Pay	0	(0)	\$ -	\$ 2,700	\$ 5,200	5,304	5,410	5,518
6161 Classified Salaries - Part-	18,828	20,732	\$ 20,690	\$ -	\$ -	-	-	-
6166 Part-Time Support - Classified	-	-	\$ -	\$ 20,000	\$ 20,000	20,400	20,808	21,224
6185 Substitute - Support	-	-	\$ -	\$ 5,000	\$ -	-	-	-
6211 Teachers' Retirement	3,491	4,042	\$ 4,235	\$ 4,581	\$ 4,828	4,925	5,023	5,124
6221 Non-Teacher Retirement	33,457	38,363	\$ 38,961	\$ 44,428	\$ 59,887	61,085	62,306	63,553
6231 FICA	25,653	29,580	\$ 29,732	\$ 33,317	\$ 43,662	44,535	45,426	46,334
6232 Medicare	5,977	6,918	\$ 6,954	\$ 8,501	\$ 10,215	10,419	10,628	10,840
6241 Employee Insurance	125,568	127,249	\$ 133,681	\$ 158,504	\$ 218,441	222,810	227,266	231,811
6261 Workers' Compensation	6,548	6,652	\$ 12,192	\$ 13,950	\$ 16,740	17,075	17,416	17,765
6291 Other Benefits	-	-	\$ -	\$ -	\$ -	-	-	-
6319 Other Professional/Technical	-	1,333	\$ 2,000	\$ 20,490	\$ 7,500	7,650	7,803	7,959
6332 Repairs And Maintenance	569	-	\$ -	\$ 1,700	\$ 1,550	1,581	1,613	1,645
6334 Equipment Lease/Rental	150,785	105,656	\$ 104,546	\$ 191,500	\$ 348,500	355,470	362,579	369,831
6343 Travel	323	976	\$ 10,932	\$ 1,300	\$ 4,200	4,284	4,370	4,457
6361 Telecommunications	58	-	\$ 66	\$ -	\$ -	-	-	-
6364 Postage	-	-	\$ -	\$ 100	\$ 200	204	208	212
6371 Dues And Memberships	1,232	-	\$ 1,125	\$ -	\$ -	-	-	-
6391 Other Purchased Services	-	-	\$ -	\$ -	\$ -	-	-	-
6411 General Supplies	18,214	53,309	\$ 50,473	\$ 67,911	\$ 69,120	70,502	71,912	73,351
Community Services	\$ 784,522	\$ 851,777	\$ 879,062	\$ 1,087,866	\$ 1,489,424	\$ 1,519,212	\$ 1,549,597	\$ 1,580,589
Contingency								
6705 Contingency	\$ -	\$ -	\$ -	\$ 15,145	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Contingency	\$ -	\$ -	\$ -	\$ 15,145	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Total General Fund	\$ 27,513,825	\$ 32,669,893	\$ 32,331,956	\$ 36,775,502	\$ 38,304,595	\$ 38,863,006	\$ 39,771,290	\$ 40,677,902

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Forecast <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>
Special Revenue Fund								
Elementary School								
6111 Instruction - Certified	\$ 11,409,040	\$ 11,902,462	\$ 12,625,590	\$ 12,370,633	\$ 13,803,442	\$ 14,148,528	\$ 14,502,241	\$ 14,864,797
6121 Substitutes	443,900	602,264	\$ 499,447	\$ 330,000	\$ -	-	-	-
6122 Part-Time Instruction -	-	633	-	-	-	-	-	-
6131 Extra Duty - Instruction	-	-	\$ -	\$ 39,000	\$ 36,000	36,720	37,454	38,203
6141 Vacation/Sick Pay - Certified	23,685	42,580	\$ 10,372	\$ 18,650	\$ 27,203	27,747	28,302	28,868
6211 Teachers' Retirement	1,941,850	2,015,033	\$ 2,124,075	\$ 2,165,130	\$ 2,471,121	2,520,543	2,570,954	2,622,373
6221 Non-Teacher Retirement	2	12	\$ 6,655	\$ 4,090	\$ 4,309	4,395	4,483	4,573
6231 FICA	19,131	31,380	\$ 28,563	\$ 23,455	\$ 3,079	3,141	3,203	3,267
6232 Medicare	168,013	178,546	\$ 186,153	\$ 190,028	\$ 205,666	209,779	213,975	218,254
6241 Employee Insurance	1,865,464	1,895,280	\$ 2,031,486	\$ 2,069,486	\$ 2,599,940	2,703,938	2,785,056	2,868,607
6311 Instruction Services	-	624	\$ 1,578	\$ 6,000	\$ 6,000	6,120	6,242	6,367
Elementary School	\$ 15,871,084	\$ 16,668,813	\$ 17,513,919	\$ 17,216,472	\$ 19,156,760	\$ 19,660,911	\$ 20,151,911	\$ 20,655,311
Middle School								
6111 Instruction - Certified	\$ 5,415,994	\$ 5,997,941	\$ 6,417,820	\$ 6,464,664	\$ 7,038,336	\$ 7,214,294	\$ 7,394,652	\$ 7,579,518
6121 Substitutes	372,298	220,905	\$ 278,073	\$ 121,000	\$ -	-	-	-
6122 Part-Time Instruction -	16,986	7,207	\$ 263	\$ -	\$ -	-	-	-
6131 Extra Duty - Instruction	-	-	\$ -	\$ 1,000	\$ -	-	-	-
6141 Vacation/Sick Pay - Certified	4,465	10,926	\$ 10,315	\$ 38,243	\$ 8,142	8,305	8,471	8,640
6211 Teachers' Retirement	911,554	985,697	\$ 1,057,090	\$ 1,041,734	\$ 1,165,619	1,188,931	1,212,710	1,236,964
6221 Non-Teacher Retirement	321	9,220	\$ 9,316	\$ 4,146	\$ -	-	-	-
6231 FICA	21,447	18,413	\$ 19,333	\$ 14,318	\$ -	-	-	-
6232 Medicare	81,580	88,500	\$ 94,874	\$ 93,086	\$ 97,694	99,648	101,641	103,674
6241 Employee Insurance	829,233	893,848	\$ 957,899	\$ 924,706	\$ 1,145,460	1,191,278	1,227,017	1,263,827
6311 Instruction Services	-	2,878	\$ 282	\$ 6,000	\$ 6,000	6,120	6,242	6,367
Middle School	\$ 7,653,879	\$ 8,235,535	\$ 8,845,265	\$ 8,708,897	\$ 9,461,251	\$ 9,708,577	\$ 9,950,733	\$ 10,198,991

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Forecast <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>
High School								
6111 Instruction - Certified	\$ 6,133,589	\$ 6,472,360	\$ 6,866,074	\$ 7,013,428	\$ 7,586,229	\$ 7,775,885	\$ 7,970,282	\$ 8,169,539
6121 Substitutes	266,945	248,889	\$ 254,156	\$ 132,000	\$ -	-	-	-
6122 Part-Time Instruction -	14,129	20,303	\$ 27,957	\$ 30,000	\$ 25,000	25,500	26,010	26,530
6131 Extra Duty - Instruction	1,500	15,000	\$ 11,250	\$ 500	\$ 19,000	19,380	19,768	20,163
6141 Vacation/Sick Pay - Certified	-	34,165	\$ 20,606	\$ 78,974	\$ 10,194	10,398	10,606	10,818
6152 Classroom Support -	13,894	-	-	-	-	-	-	-
6211 Teachers' Retirement	1,025,759	1,079,379	\$ 1,121,929	\$ 1,131,416	\$ 1,259,359	1,284,546	1,310,237	1,336,442
6221 Non-Teacher Retirement	5,737	5,758	\$ 14,569	\$ 13,847	\$ 14,523	14,813	15,110	15,412
6231 FICA	15,945	15,493	\$ 26,050	\$ 21,373	\$ 17,264	17,609	17,961	18,321
6232 Medicare	90,552	96,132	\$ 101,150	\$ 102,117	\$ 107,993	110,153	112,356	114,603
6241 Employee Insurance	924,372	962,373	\$ 1,020,321	\$ 1,043,353	\$ 1,090,638	1,134,264	1,168,291	1,203,340
6311 Instruction Services	262	1,824	\$ 2,667	\$ 10,000	\$ 10,000	10,200	10,404	10,612
High School	\$ 8,492,685	\$ 8,951,676	\$ 9,466,729	\$ 9,577,008	\$ 10,140,200	\$ 10,402,748	\$ 10,661,025	\$ 10,925,780
Summer School								
6121 Substitutes	\$ 2,669	\$ 5,832	\$ 2,226	\$ -	\$ -	\$ -	\$ -	\$ -
6122 Part-Time Instruction -	349,085	534,239	\$ 513,336	\$ 589,200	\$ 365,000	374,125	381,608	389,240
6211 Teachers' Retirement	48,864	58,049	\$ 71,828	\$ 85,434	\$ 52,925	53,984	55,063	56,164
6221 Non-Teacher Retirement	855	893	\$ 702	\$ -	\$ -	-	-	-
6231 FICA	765	1,760	\$ 1,462	\$ -	\$ -	-	-	-
6232 Medicare	5,101	6,117	\$ 7,948	\$ 8,546	\$ 5,293	5,399	5,507	5,617
6311 Instruction Services	76,739	75,000	\$ 70,000	\$ 70,000	\$ -	-	-	-
Summer School	\$ 484,078	\$ 681,890	\$ 667,502	\$ 753,180	\$ 423,218	\$ 433,507	\$ 442,178	\$ 451,021
Alternative Programs								
6111 Instruction - Certified	\$ 37,792	\$ 90,040	\$ 117,446	\$ 62,014	\$ 92,597	\$ 94,449	\$ 96,338	\$ 98,265
6121 Substitutes	-	7,015	\$ 18,300	\$ -	\$ -	-	-	-
6211 Teachers' Retirement	6,520	15,225	\$ 20,002	\$ 10,633	\$ 15,263	15,568	15,880	16,197
6231 FICA	-	435	\$ 1,135	\$ -	\$ -	-	-	-
6232 Medicare	535	1,345	\$ 1,968	\$ 900	\$ 1,227	1,252	1,277	1,302
6241 Employee Insurance	7,185	14,984	\$ 20,540	\$ 11,329	\$ 13,537	13,808	14,084	14,366
6311 Instruction Services	234,000	216,000	\$ 227,845	\$ 262,750	\$ 226,000	230,520	235,130	239,833
Alternative Programs	\$ 286,032	\$ 345,043	\$ 407,236	\$ 347,626	\$ 348,624	\$ 355,596	\$ 362,708	\$ 369,963

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Forecast <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>
Special Programs								
6111 Instruction - Certified	\$ 335,896	\$ 358,384	\$ 378,967	\$ 394,983	\$ 418,001	\$ 428,451	\$ 437,020	\$ 445,760
6121 Substitutes	820	1,701	7,012	-	-	-	-	-
6122 Part-Time Instruction -	-	-	-	-	-	-	-	-
6131 Extra Duty - Instruction	-	-	-	5,000	-	-	-	-
6211 Teachers' Retirement	56,039	59,323	62,692	66,616	69,790	71,186	72,610	74,062
6231 FICA	51	105	435	-	-	-	-	-
6232 Medicare	4,653	4,992	5,353	5,555	5,806	5,922	6,041	6,161
6241 Employee Insurance	50,748	50,909	53,771	59,603	63,464	64,733	66,028	67,349
Special Programs	\$ 448,206	\$ 475,415	\$ 508,230	\$ 531,757	\$ 557,061	\$ 570,292	\$ 581,698	\$ 593,332
Culturally Different								
6111 Instruction - Certified	\$ 1,155,120	\$ 1,203,646	\$ 1,234,767	\$ 1,214,207	-	-	-	-
6122 Part-Time Instruction -	12,563	-	-	-	-	-	-	-
6141 Vacation/Sick Pay - Certified	-	-	9,289	-	-	-	-	-
6152 Classroom Support -	7,035	-	-	-	-	-	-	-
6211 Teachers' Retirement	191,316	195,920	201,865	199,029	-	-	-	-
6221 Non-Teacher Retirement	622	-	-	-	-	-	-	-
6231 FICA	436	-	-	-	-	-	-	-
6232 Medicare	16,240	16,627	16,863	16,488	-	-	-	-
6241 Employee Insurance	154,391	151,940	159,531	160,506	-	-	-	-
Culturally Different	\$ 1,537,723	\$ 1,568,133	\$ 1,622,315	\$ 1,590,230	\$ -	\$ -	\$ -	\$ -
Bilingual								
6111 Instruction - Certified	\$ 1,588,271	\$ 1,866,365	\$ 1,922,386	\$ 2,079,348	\$ 2,050,837	\$ 2,102,108	\$ 2,144,150	\$ 2,187,033
6113 Classroom Support - Certified	14,506	-	-	-	-	-	-	-
6121 Substitutes	6,588	4,065	1,736	-	-	-	-	-
6131 Extra Duty - Instruction	5,000	17,600	18,000	-	5,000	5,100	5,202	5,306
6151 Classified Salaries-Regular	441	889	1,613	-	-	-	-	-
6152 Classroom Support -	70,676	70,912	123,747	156,676	80,596	82,208	83,852	85,529
6211 Teachers' Retirement	260,942	302,860	310,614	309,796	328,578	335,150	341,853	348,690
6221 Non-Teacher Retirement	8,882	9,273	13,840	16,877	14,105	14,387	14,675	14,968
6231 FICA	8,220	8,870	11,480	13,037	9,134	9,317	9,503	9,693
6232 Medicare	23,325	27,429	28,480	28,929	29,571	30,162	30,766	31,381
6241 Employee Insurance	278,725	286,634	301,096	313,671	345,459	352,368	359,416	366,604
Bilingual	\$ 2,265,574	\$ 2,594,896	\$ 2,732,992	\$ 2,918,334	\$ 2,863,280	\$ 2,930,800	\$ 2,989,416	\$ 3,049,204

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Forecast 2027	Forecast 2028	Forecast 2029
Student Activities								
6112 Administration - Certified	\$ 222,628	\$ 228,903	\$ 218,862	\$ 444,622	\$ 237,570	\$ 242,321	\$ 247,168	\$ 252,111
6121 Substitutes	-	-	\$ -	\$ 11,630	\$ 5,000	5,100	5,202	5,306
6122 Part-Time Instruction -	4,454	6,002	\$ 47,177	\$ 15,107	\$ 40,000	40,800	41,616	42,448
6131 Extra Duty - Instruction	458,502	494,241	\$ 510,734	\$ 585,215	\$ 610,140	622,343	634,790	647,485
6161 Classified Salaries - Part-	-	-	-	-	-	-	-	-
6211 Teachers' Retirement	69,203	70,543	\$ 73,244	\$ 127,880	\$ 103,085	105,147	107,250	109,395
6221 Non-Teacher Retirement	11,328	13,190	\$ 13,909	\$ 7,253	\$ 7,811	7,967	8,127	8,289
6231 FICA	14,058	15,940	\$ 17,310	\$ 7,006	\$ 6,247	6,372	6,499	6,629
6232 Medicare	9,930	10,540	\$ 11,203	\$ 14,905	\$ 11,286	11,512	11,742	11,977
6241 Employee Insurance	20,330	20,391	\$ 21,426	\$ 43,193	\$ 31,461	32,090	32,732	33,387
Student Activities	\$ 810,433	\$ 859,751	\$ 913,865	\$ 1,256,811	\$ 1,052,600	\$ 1,073,652	\$ 1,095,125	\$ 1,117,028
Payments to Other Districts								
6311 Instruction Services	\$ 939,603	\$ 719,813	\$ 857,854	\$ 974,227	\$ 971,100	\$ 990,522	\$ 1,010,332	\$ 1,030,539
Payments to Other Districts	\$ 939,603	\$ 719,813	\$ 857,854	\$ 974,227	\$ 971,100	\$ 990,522	\$ 1,010,332	\$ 1,030,539
Attendance Services								
6112 Administration - Certified	\$ 158,222	\$ 170,880	\$ 184,550	\$ 194,239	\$ 350,727	\$ 357,742	\$ 364,896	\$ 372,194
6122 Part-Time Instruction -	-	-	\$ -	\$ -	\$ -	-	-	-
6211 Teachers' Retirement	24,408	26,249	\$ 28,306	\$ 29,806	\$ 54,527	55,618	56,730	57,864
6232 Medicare	2,253	2,435	\$ 2,676	\$ 2,817	\$ 5,099	5,201	5,305	5,411
6241 Employee Insurance	10,198	10,227	\$ 10,749	\$ 11,402	\$ 26,300	26,826	27,363	27,910
Attendance Services	\$ 195,081	\$ 209,791	\$ 226,281	\$ 238,264	\$ 436,653	\$ 445,386	\$ 454,294	\$ 463,380
Guidance Services								
6111 Instruction - Certified	\$ 1,684,715	\$ 1,718,482	\$ 1,690,422	\$ -	\$ -	\$ -	\$ -	\$ -
6113 Classroom Support - Certified	(3,886)	0	\$ -	\$ 1,627,308	\$ 1,641,846	1,682,892	1,716,550	1,750,881
6122 Part-Time Instruction -	85,253	139,227	\$ 132,401	\$ 49,000	\$ 18,000	18,360	18,727	19,102
6124 Part-Time Support - Certified	(0)	(0)	\$ -	\$ 102,668	\$ 123,311	125,777	128,293	130,859
6131 Extra Duty - Instruction	18,615	19,642	\$ 20,826	\$ 22,022	\$ 23,031	23,492	23,961	24,441
6141 Vacation/Sick Pay - Certified	-	-	\$ -	\$ 7,063	\$ 3,519	3,589	3,661	3,734
6211 Teachers' Retirement	296,056	304,417	\$ 301,783	\$ 299,197	\$ 294,868	300,765	306,781	312,916
6221 Non-Teacher Retirement	-	1,574	\$ -	\$ -	\$ 4,546	4,637	4,730	4,824
6231 FICA	343	1,293	\$ 224	\$ -	\$ 87	89	91	92
6232 Medicare	25,377	26,418	\$ 25,959	\$ 25,394	\$ 24,731	25,226	25,730	26,245
6241 Employee Insurance	263,529	254,895	\$ 246,460	\$ 265,537	\$ 299,031	305,012	311,112	317,334
Guidance Services	\$ 2,370,003	\$ 2,465,949	\$ 2,418,075	\$ 2,398,189	\$ 2,432,970	\$ 2,489,839	\$ 2,539,635	\$ 2,590,428

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Forecast <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>
Improvement of Instruction Services								
6111 Instruction - Certified	\$ 447,811	\$ 519,650	\$ 559,646	\$ 60,812	\$ -	-	-	-
6112 Administration - Certified	148,848	156,290	\$ 164,105	\$ 172,720	\$ 179,629	183,222	186,886	190,624
6113 Classroom Support - Certified	(0)	0	\$ -	\$ 790,557	\$ 596,761	608,696	620,870	633,288
6122 Part-Time Instruction -	19,375	46,380	\$ 114,220	\$ 130,000	\$ 110,000	112,200	114,444	116,733
6141 Vacation/Sick Pay - Certified	-	-	\$ -	\$ -	\$ -	-	-	-
6211 Teachers' Retirement	97,879	113,217	\$ 130,579	\$ 143,848	\$ 139,542	142,333	145,179	148,083
6231 FICA	-	-	\$ -	\$ 232	\$ -	-	-	-
6232 Medicare	8,447	9,904	\$ 11,529	\$ 13,447	\$ 12,111	12,353	12,600	12,852
6241 Employee Insurance	59,309	61,194	\$ 64,469	\$ 69,846	\$ 78,784	80,360	81,967	83,606
6312 Program Improvement	-	-	\$ -	\$ 5,000	\$ 3,000	3,060	3,121	3,184
Improvement of Instruction	\$ 781,668	\$ 906,634	\$ 1,044,548	\$ 1,386,462	\$ 1,119,827	\$ 1,142,224	\$ 1,165,068	\$ 1,188,369
Professional Development								
6112 Administration - Certified	\$ 105,656	\$ 110,939	\$ 116,486	\$ 122,601	\$ 127,506	\$ 130,056	\$ 132,657	\$ 135,310
6121 Substitutes	23	141	\$ -	\$ 20,580	\$ 23,520	23,990	24,470	24,960
6122 Part-Time Instruction -	61,810	94,008	\$ 67,476	\$ 171,000	\$ 175,000	178,500	182,070	185,711
6131 Extra Duty - Instruction	2,634	10,800	\$ 3,300	\$ 7,950	\$ -	-	-	-
6211 Teachers' Retirement	26,036	31,472	\$ 27,566	\$ 45,367	\$ 45,699	46,613	47,545	48,496
6221 Non-Teacher Retirement	-	9	\$ -	\$ -	\$ -	-	-	-
6231 FICA	41	575	\$ 474	\$ 1,283	\$ 1,466	1,495	1,525	1,556
6232 Medicare	2,407	3,062	\$ 2,636	\$ 4,849	\$ 4,642	4,735	4,830	4,926
6241 Employee Insurance	10,167	10,199	\$ 10,717	\$ 11,370	\$ 12,711	12,965	13,225	13,489
Professional Development	\$ 208,775	\$ 261,204	\$ 228,655	\$ 385,000	\$ 390,544	\$ 398,355	\$ 406,322	\$ 414,448
Media Services								
6111 Instruction - Certified	\$ 672,506	\$ 583,260	\$ 621,365	\$ -	\$ -	\$ -	\$ -	\$ -
6113 Classroom Support - Certified	0	(0)	\$ -	\$ 651,386	\$ 671,279	684,705	698,399	712,367
6141 Vacation/Sick Pay - Certified	-	933	\$ -	\$ -	\$ -	-	-	-
6211 Teachers' Retirement	109,858	94,598	\$ 100,524	\$ 106,765	\$ 111,065	113,286	115,552	117,863
6232 Medicare	9,303	8,269	\$ 8,815	\$ 9,209	\$ 9,479	9,669	9,862	10,059
6241 Employee Insurance	85,488	69,948	\$ 75,265	\$ 88,058	\$ 97,964	99,923	101,922	103,960
Media Services	\$ 877,154	\$ 757,009	\$ 805,969	\$ 855,418	\$ 889,787	\$ 907,583	\$ 925,734	\$ 944,249

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Forecast 2027	Forecast 2028	Forecast 2029
Executive Administration Services								
6112 Administration - Certified	\$ 249,868	\$ 270,532	\$ 293,924	\$ 300,345	\$ 312,359	\$ 318,606	\$ 324,978	\$ 331,478
6211 Teachers' Retirement	37,697	40,631	\$ 44,052	\$ 45,191	\$ 47,128	48,071	49,032	50,013
6232 Medicare	3,524	3,826	\$ 4,160	\$ 4,252	\$ 4,418	4,506	4,596	4,688
6241 Employee Insurance	10,231	10,242	\$ 10,758	\$ 11,409	\$ 13,584	13,856	14,133	14,415
6291 Other Benefits	-	-	\$ -	\$ 23,000	\$ 23,000	23,460	23,929	24,408
Executive Administration	\$ 301,319	\$ 325,231	\$ 352,894	\$ 384,197	\$ 400,489	\$ 408,499	\$ 416,669	\$ 425,002
School Administrative Services								
6112 Administration - Certified	\$ 2,605,696	\$ 2,670,459	\$ 2,479,766	\$ 2,692,082	\$ 2,862,200	\$ 2,919,444	\$ 2,977,833	\$ 3,037,390
6113 Classroom Support - Certified	-	-	\$ -	\$ 7,000	\$ -	-	-	-
6141 Vacation/Sick Pay - Certified	39,057	23,272	\$ 24,637	\$ 17,070	\$ 3,732	3,807	3,883	3,960
6211 Teachers' Retirement	411,125	419,228	\$ 387,894	\$ 415,910	\$ 457,762	466,917	476,256	485,781
6231 FICA	896	-	\$ (37)	\$ 102	\$ -	-	-	-
6232 Medicare	36,420	37,798	\$ 34,798	\$ 35,090	\$ 39,745	40,540	41,351	42,178
6241 Employee Insurance	235,652	227,099	\$ 228,374	\$ 261,747	\$ 306,015	312,135	318,378	324,746
School Administrative Services	\$ 3,328,846	\$ 3,377,856	\$ 3,155,432	\$ 3,429,001	\$ 3,669,454	\$ 3,742,843	\$ 3,817,700	\$ 3,894,054
Business, Fiscal, Internal Services								
6112 Administration - Certified	\$ 188,703	\$ 167,581	\$ 178,154	\$ 189,734	\$ 197,323	\$ 201,269	\$ 205,295	\$ 209,401
6121 Substitutes	6,931	7,387	\$ 11,935	\$ 4,000	\$ 4,000	4,080	4,162	4,245
6122 Part-Time -	47,404	1,920	\$ 36,107	\$ 4,000	\$ 20,000	20,400	20,808	21,224
6141 Vacation/Sick Pay - Certified	-	-	-	-	-	-	-	-
6211 Teachers' Retirement	24,841	26,049	\$ 27,779	\$ 29,152	\$ 30,448	31,057	31,678	32,312
6221 Non-Teacher Retirement	2,407	15	\$ 3	\$ -	\$ -	-	-	-
6231 FICA	5,079	447	\$ 2,904	\$ 248	\$ 248	253	258	263
6232 Medicare	3,528	2,568	\$ 3,307	\$ 2,810	\$ 2,925	2,984	3,043	3,104
6241 Employee Insurance	14,429	10,226	\$ 10,746	\$ 11,399	\$ 12,739	12,994	13,254	13,519
Business, Fiscal, Internal	\$ 293,323	\$ 216,193	\$ 270,935	\$ 241,343	\$ 267,683	\$ 273,037	\$ 278,497	\$ 284,067
Central Office Support Services								
6122 Part-Time Instruction -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6231 FICA	-	-	-	-	-	-	-	-
6232 Medicare	-	-	-	-	-	-	-	-
Central Office Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Forecast <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>
Adult Continuing Education								
6112 Administration - Certified	\$ 63,580	\$ 66,759	\$ 71,766	\$ 75,534	\$ 78,555	\$ 80,126	\$ 81,729	\$ 83,363
6122 Part-Time Instruction -	46,881	26,209	\$ 23,154	\$ 170,600	\$ 122,600	125,052	127,553	130,104
6211 Teachers' Retirement	10,685	11,084	\$ 11,839	\$ 12,593	\$ 23,016	23,476	23,946	24,425
6221 Non-Teacher Retirement	-	337	\$ 71	\$ 2,002	\$ -	-	-	-
6231 FICA	2,907	1,625	\$ 1,436	\$ 4,557	\$ 7,601	7,753	7,908	8,066
6232 Medicare	1,470	1,205	\$ 1,225	\$ 2,482	\$ 2,803	2,859	2,916	2,975
6241 Employee Insurance	10,145	10,178	\$ 10,696	\$ 11,348	\$ 27,531	28,082	28,643	29,216
Adult Continuing Education	\$ 135,667	\$ 117,397	\$ 120,187	\$ 279,116	\$ 262,106	\$ 267,348	\$ 272,695	\$ 278,149
Community Services								
6111 Instruction - Certified	\$ 551,849	\$ 489,585	\$ 518,318	\$ 548,097	\$ 590,409	\$ 602,217	\$ 614,262	\$ 626,547
6112 Administration - Certified	-	123,623	\$ 127,332	\$ 131,152	\$ 136,398	139,126	141,908	144,747
6121 Substitutes	15,686	63,798	\$ 29,546	\$ 5,000	\$ -	-	-	-
6122 Part-Time Instruction -	33,555	35,610	\$ 47,439	\$ 18,172	\$ 20,000	20,400	20,808	21,224
6131 Extra Duty - Instruction	5,000	55,000	\$ 5,000	\$ 500	\$ 5,000	5,100	5,202	5,306
6141 Vacation/Sick Pay - Certified	3,694	-	\$ -	\$ -	\$ -	-	-	-
6211 Teachers' Retirement	95,195	110,091	\$ 112,636	\$ 115,002	\$ 124,136	126,619	129,151	131,734
6221 Non-Teacher Retirement	148	14	\$ 33	\$ -	\$ -	-	-	-
6231 FICA	1,190	5,615	\$ 2,233	\$ 310	\$ -	-	-	-
6232 Medicare	8,722	10,688	\$ 10,140	\$ 9,818	\$ 10,436	10,645	10,858	11,075
6241 Employee Insurance	69,904	81,476	\$ 86,000	\$ 94,464	\$ 110,633	112,846	115,103	117,405
Community Services	\$ 784,942	\$ 975,499	\$ 938,677	\$ 922,515	\$ 997,012	\$ 1,016,952	\$ 1,037,291	\$ 1,058,037
Contingency								
6705 Contingency	\$ -	\$ -	\$ -	\$ 267,500	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
Contingency	\$ -	\$ -	\$ -	\$ 267,500	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
Total Special Revenue Fund	\$ 48,066,075	\$ 50,713,726	\$ 53,097,560	\$ 54,661,547	\$ 56,100,619	\$ 57,478,671	\$ 58,819,032	\$ 60,191,352

	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Budget <u>2026</u>	Forecast <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>
Debt Service Fund								
Long and Short Term Debt								
6611 Principal - Serial Bonds	\$ 3,775,000	\$ 4,575,000	\$ 14,087,664	\$ 4,750,000	\$ 4,900,000	\$ 5,105,000	\$ 5,345,000	\$ 5,600,000
6621 Interest - Serial Bonds	1,558,313	1,434,400	1,399,483	1,663,000	1,529,650	1,358,450	1,125,900	877,150
6631 Fees - Serial Bonds	2,028	2,028	18,873	4,700	4,900	5,000	5,000	5,000
Long and Short Term Debt	<u>\$ 5,335,340</u>	<u>\$ 6,011,428</u>	<u>\$ 15,506,020</u>	<u>\$ 6,417,700</u>	<u>\$ 6,434,550</u>	<u>\$ 6,468,450</u>	<u>\$ 6,475,900</u>	<u>\$ 6,482,150</u>
Total Debt Service Fund	\$ 5,335,340	\$ 6,011,428	\$ 15,506,020	\$ 6,417,700	\$ 6,434,550	\$ 6,468,450	\$ 6,475,900	\$ 6,482,150
Capital Projects Fund								
Elementary School								
6541 Regular Equipment	\$ 9,606	\$ -	\$ -	\$ -	\$ 169,897	\$ -	\$ -	\$ -
6543 Technology Equipment	-	-	-	-	-	-	-	-
Elementary School	<u>\$ 9,606</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,897</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Middle School								
6540 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6541 Regular Equipment	-	-	-	-	-	-	-	-
6542 Equipment - Instructional	-	15,680	-	\$ 24,558	-	-	-	-
6543 Technology Equipment	-	-	-	-	-	-	-	-
Middle School	<u>\$ -</u>	<u>\$ 15,680</u>	<u>\$ -</u>	<u>\$ 24,558</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
High School								
6540 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6541 Regular Equipment	-	45,525	\$ 4,192	\$ -	\$ -	-	-	-
6542 Equipment - Instructional	10,858	-	\$ 504	\$ 10,000	\$ 10,000	10,000	10,000	10,000
6543 Technology Equipment	-	-	\$ -	\$ -	\$ -	-	-	-
High School	<u>\$ 10,858</u>	<u>\$ 45,525</u>	<u>\$ 4,697</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Vocational Education								
6540 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6542 Equipment - Instructional	16,350	3,648	\$ 13,717	\$ -	\$ 2,000	10,000	10,000	10,000
Vocational Education	<u>\$ 16,350</u>	<u>\$ 3,648</u>	<u>\$ 13,717</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Forecast 2027	Forecast 2028	Forecast 2029
Student Activities								
6541 Regular Equipment	\$ 5,198	\$ 1,571	\$ -	\$ -	\$ 49,000	\$ -	\$ -	\$ -
Student Activities	\$ 5,198	\$ 1,571	\$ -	\$ -	\$ 49,000	\$ -	\$ -	\$ -
Media Services								
6541 Regular Equipment	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Media Services	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Executive Administration Services								
6541 Regular Equipment	\$ -	\$ -	\$ -	\$ -	\$ 10,152	\$ -	\$ -	\$ -
Executive Administration	\$ -	\$ -	\$ -	\$ -	\$ 10,152	\$ -	\$ -	\$ -
Administrative Technology								
6541 Regular Equipment	\$ 11,169	\$ 19,447	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Administrative Technology	\$ 11,169	\$ 19,447	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Operation of Plant Services								
6521 Buildings	\$ -	\$ -	\$ 1,760,591	\$ -	\$ 415,000	\$ -	\$ -	\$ -
6541 Regular Equipment	123,336	18,901	74,713	437,500	31,782	50,000	50,000	50,000
6551 Vehicles	58,717	-	254,647	159,000	20,000	-	-	-
Operation of Plant Services	\$ 182,053	\$ 18,901	\$ 2,089,951	\$ 596,500	\$ 466,782	\$ 50,000	\$ 50,000	\$ 50,000
District Transportation Services								
6541 Regular Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6552 School Buses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6623 Interest - Lease Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District Transportation Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services								
6541 Regular Equipment	\$ 50,895	\$ 21,395	\$ 54,169	\$ 221,200	\$ 93,000	\$ 150,000	\$ 150,000	\$ 150,000
6551 Vehicles	-	-	104,882	-	-	-	-	-
Food Services	\$ 50,895	\$ 21,395	\$ 159,051	\$ 221,200	\$ 93,000	\$ 150,000	\$ 150,000	\$ 150,000
Central Office Support Services								
6541 Regular Equipment	\$ -	\$ 5,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Office Support Services	\$ -	\$ 5,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Forecast 2027	Forecast 2028	Forecast 2029
Facilities Acquisition and Construction								
6511 Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6521 Buildings	136,533	-	4,926,233	2,004,744	47,057	1,000,000	1,000,000	1,000,000
6541 Regular Equipment	-	-	-	-	-	-	-	-
6613 Principal - Lease Purchase	-	-	-	-	-	-	-	-
Facilities Acquisition and	\$ 136,533	\$ -	\$ 4,926,233	\$ 2,004,744	\$ 47,057	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Long and Short Term Debt								
6613 Principal - Lease Purchase	\$ 483,111	\$ 90,000	\$ 281,577	\$ 94,000	\$ 276,000	\$ 443,000	\$ 465,000	\$ 482,000
6623 Interest - Lease Purchase	60,723	226,030	34,500	24,977	494,936	327,104	307,727	287,307
6633 Fees - Lease Purchase	-	-	-	1,000	1,000	1,000	1,000	1,000
Long and Short Term Debt	\$ 543,834	\$ 316,030	\$ 316,077	\$ 119,977	\$ 771,936	\$ 771,104	\$ 773,727	\$ 770,307
Community Services								
6541 Regular Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Projects Fund	\$ 966,496	\$ 448,187	\$ 7,509,726	\$ 3,021,979	\$ 1,649,824	\$ 2,021,104	\$ 2,023,727	\$ 2,020,307
Bond Issue Fund								
Operation of Plant Services								
6541 Regular Equipment	\$ -	\$ -	\$ 233,761	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Plant Services	\$ -	\$ -	\$ 233,761	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition and Construction								
6521 Buildings	\$ 639,567	\$ 5,601,417	\$ 9,135,468	\$ 4,510,474	\$ -	\$ -	\$ -	\$ -
6541 Regular Equipment	-	-	356,300	-	-	-	-	-
Facilities Acquisition and	\$ 639,567	\$ 5,601,417	\$ 9,491,768	\$ 4,510,474	\$ -	\$ -	\$ -	\$ -
Long and Short Term Debt								
6621 Interest - Serial Bonds	\$ -	\$ -	\$ 58,500	\$ -	\$ -	\$ -	\$ -	\$ -
6623 Interest - Lease Purchase	-	-	-	-	-	-	-	-
6624 Interest - Long Term Loans	-	-	-	-	-	-	-	-
6631 Fees - Serial Bonds	-	-	58,154	-	-	-	-	-
Long and Short Term Debt	\$ -	\$ -	\$ 116,654	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 639,567	\$ 5,601,417	\$ 9,842,183	\$ 4,510,474	\$ -	\$ -	\$ -	\$ -
Total - All Funds	\$ 82,521,303	\$ 95,444,652	\$ 118,287,445	\$ 105,387,202	\$ 102,489,588	\$ 104,831,230	\$ 107,089,950	\$ 109,371,711

CAPITAL PROJECTS SUMMARY

Fiscal Year 2026

The Capital Projects Fund is used to account for all facility acquisition, construction, lease purchase payments of principal and interest, and all other capital outlay expenditures, with the exception of certain expenditures for classroom instructional capital outlay as allowed under Section 165.011, RSMo (Missouri state statutes). All future projects will need to be funded by operational monies, grants or a new bond issue approved by voters. In 2024, the District acquired a former school for additional preschool classrooms, the International Welcome Center, an alternative program, and the elementary Gifted Student program, using operational fund balances for the purchase and upgrades to the building. In the proposed budget, approximately \$880,000 has been appropriated for repairs and maintenance of District equipment and facilities.

CAPITAL IMPROVEMENT PLAN

The District's long-range capital improvement plan was developed by architects hired by the District in 2017-2018, in conjunction with *District leadership and facilities staff*. During the 2019-2020 school year, the plan was reviewed and updated. Much of the funding for the plan was paid through the \$19.5 million Proposition S bond issue that District taxpayers approved on June 2, 2020. Some of the funding could come from existing operating fund balances due to actual spending below budgeted expenditures, or what the District refers to as "budget recapture". Many Capital needs are not immediate, but aging facilities require ongoing capital investment for upkeep. Passage of any additional future bond issue(s) to implement part, or all, of the plan could decrease operating expenditures for repairs and/or replacement of equipment or building improvements. Thanks to strong financial stewardship and an increase in property values, Ritenour has the opportunity to place a zero tax rate increase bond issue on the April 2026 ballot. Voter approval would allow the District to address continued facility needs and repairs at all buildings. Ritenour has nearly one million square feet of school facilities with a replacement value of more than \$300 million, and the average age of a Ritenour school is 50 years. These buildings are safe and well-constructed, but require extensive ongoing maintenance, repair and renovation. The District is anticipating being able to issue more bonds for facilities without increasing the debt service tax levy in April 2026.

LEASE-PURCHASE AGREEMENT PAYMENTS

Year Ending June 30	Principal	Interest	Total
2026	276,000	494,936	770,936
2027	443,000	327,104	770,104
2028	465,000	307,727	772,727
2029	482,000	287,307	769,307
2030	504,000	266,094	770,094
2031	527,000	243,837	770,837
2032	549,000	220,515	769,515
2033	576,000	196,150	772,150
2034	604,000	170,491	774,491
2035	626,000	143,517	769,517
2036	535,000	115,500	650,500
2037	565,000	88,750	653,750
2038	590,000	60,500	650,500
2039	<u>620,000</u>	<u>31,000</u>	<u>651,000</u>
	\$ 7,362,000	\$ 2,953,428	\$ 10,315,428

DEBT SERVICE REQUIREMENTS
General Obligation Bonds

Fiscal Year			
Ending			
June 30	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	4,900,000	1,529,650	6,429,650
2027	5,105,000	1,358,450	6,463,450
2028	5,345,000	1,125,900	6,470,900
2029	5,600,000	877,150	6,477,150
2030	3,985,000	617,900	4,602,900
2031	4,150,000	458,500	4,608,500
2032	1,000,000	292,500	1,292,500
2033	1,000,000	262,500	1,262,500
2034	1,000,000	232,500	1,232,500
2035	1,000,000	202,500	1,202,500
2036	1,000,000	172,500	1,172,500
2037	1,000,000	142,500	1,142,500
2038	1,000,000	112,500	1,112,500
2039	1,250,000	82,500	1,332,500
2040	1,500,000	45,000	1,545,000
=	<u>38,835,000</u>	<u>7,512,550</u>	<u>46,347,550</u>

Debt Limitation and Debt Capacity

Under Article VI, Section 26(b) of the Missouri Constitution, the District may incur indebtedness not to exceed 15% of the valuation of taxable tangible property in the District. Based on the assessed valuation (including the assessed valuation attributable to TIF districts located within the District) of the District as of December 31, 2024 (\$847,188,820), the District’s legal debt limit is \$127,078,323. The District’s current total outstanding indebtedness less the debt service fund balance is \$32,526,506, which leaves a legal debt margin of \$94,551,817.

OTHER FINANCIAL DISCLOSURES

Post-Employment Benefits

As required by state law, the District allows employees who retire from the District to participate in the District's health, dental and life insurance plans. Upon meeting the retirement requirements per PSRS and PEERS, the employees can elect to participate in the District's plans. The retirees must pay for 100% of their coverage for each plan in which they elect to participate. The premiums are based on a single blended rate used for both active employees and retirees. The difference between the amount the retiree is required to pay and the actual cost to the District is considered a post-employment benefit. The District has not established an irrevocable trust fund for the accumulation of resources for the future payment of benefits under the plan; benefits are paid on a pay-as-you-go basis. During the year, approximately 325 retirees participated in the District's insurance plans.

Fund Balance Reporting and Governmental Fund Type Definitions

The objective of the information below is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. Fund balance classifications have been established that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

The District places restrictions upon the following funds:

- Debt Service Fund Balance
 - Restricted for the retirement of long-term debt.
- General Fund Balance
 - Student Food and Nutrition Program
 - Restricted for the use in the District's student breakfast and lunch program.
 - Student Activity
 - Assigned for the use of the identified student activity or athletic program.
 - Student Scholarships
 - Assigned for the use of providing post-secondary scholarships to Ritenour graduates.
 - Next Year's Budget
 - Assigned for the excess of budgeted expenditures over revenues.

Projected trends and solutions

An operating tax levy increase of \$.39 per \$100 of assessed valuation was approved by District taxpayers in November 2017. The increase in taxes for the owner of a home with a fair market value of \$100,000 (assessed at \$19,000) was projected to be approximately \$74 per year. For the District, the gross amount of increased taxes received was approximately \$2.1 million.

The current financial forecasts reveal deficit operating budgets, mainly due to three primary factors: increased salary costs due to positions added during the pandemic, significant annual increases in medical insurance, and a new lease purchase agreement entered in 2024 to renovate a property that will become the Ritenour Center for Educational Excellence. Continued fidelity to the District plan to reduce positions through attrition, intentional planning conversations with the District Insurance Committee with an eye for plan changes that reduce costs, and asking voters to consider the benefits of approving moving Lease Purchase payments to the Debt Service fund are three key ways to offset the projected increasing deficits.

District Goals and Objectives Not Included in the Current Budget

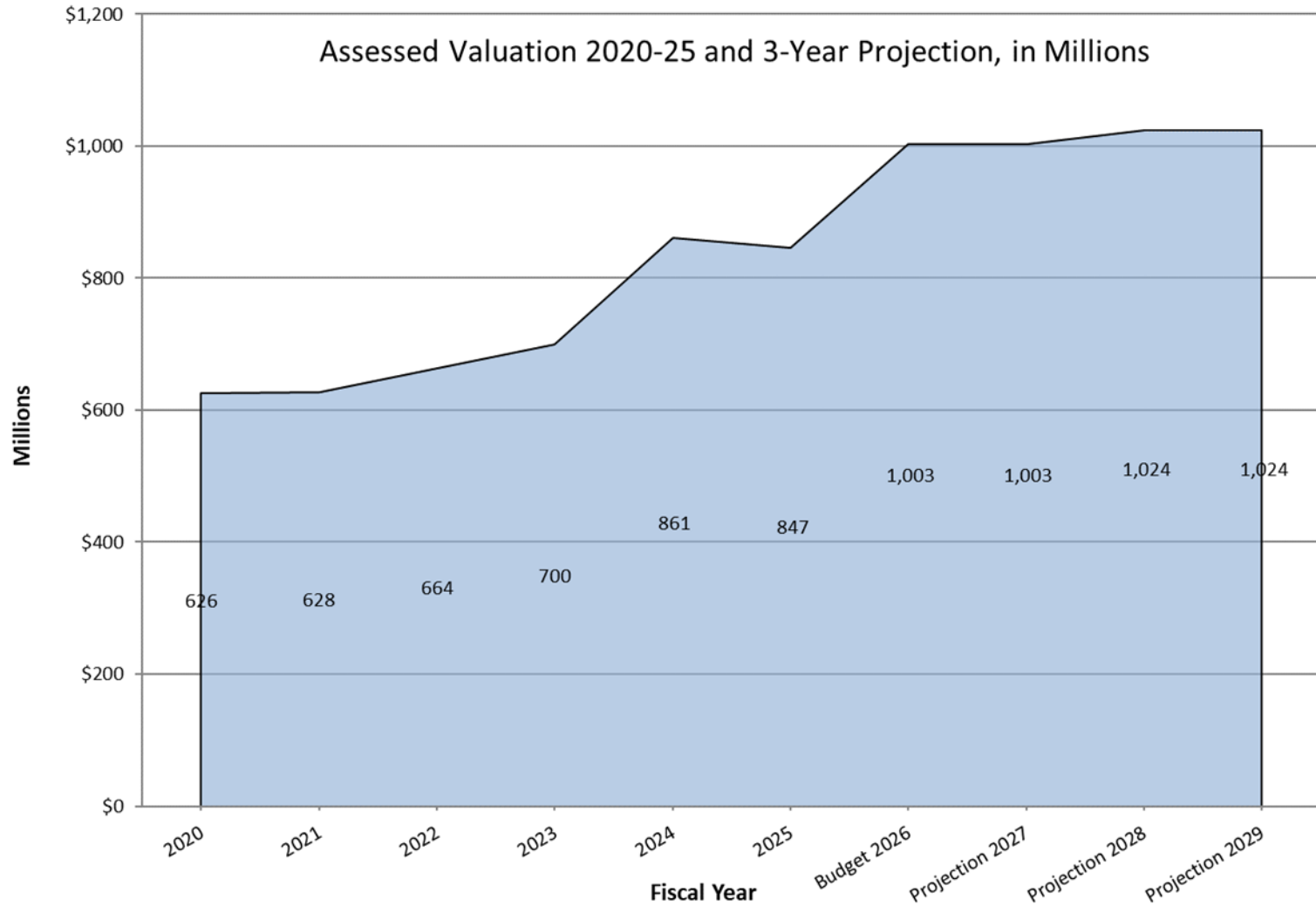
The District continues to provide the resources for students to the best of its ability within its financial constraints. There is a need in almost all elementary buildings for smaller instructional spaces for interventions and special education. A future bond issue would be needed to fund these building additions.

Some on-going building maintenance items continue to be postponed in order to limit the operating deficit. These items include concrete and asphalt maintenance, board room renovation, interior painting, tuckpointing and building envelope updates, replacing classroom HVAC units installed in 1991, replacing HVAC units at the Husky Support Center, replacing energy-inefficient windows at Ritenour High School and elementary buildings, learning space renovations at Buder Elementary, school floor improvements, adapting the old radio station at Ritenour High School into learning spaces for students with disabilities, and student desk and chair replacement. These items would add approximately \$12.7M to budgeted expenditures. Due to these and other costly capital improvement needs, the District is considering asking voters to approve a zero rate change bond issue in April of 2026. The District continues to provide funding for anything that may become a safety concern.

Informational Section

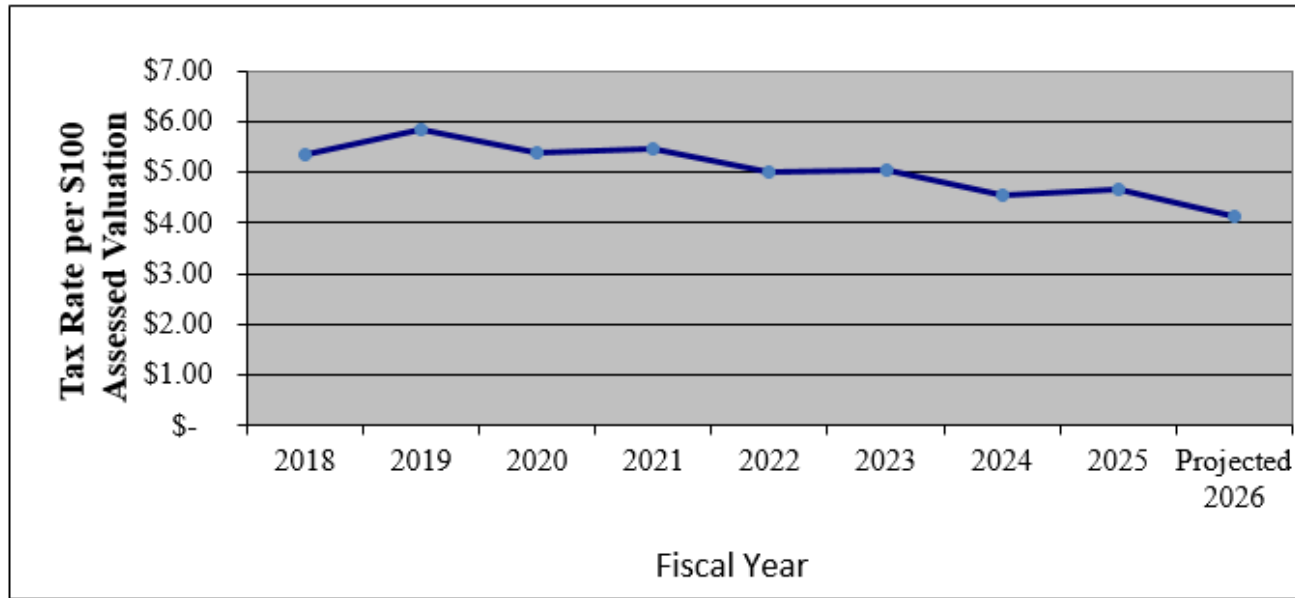


NET ASSESSED VALUATION



The projected assessed values above use the 2024 assessed values, and assume a 2% increase in personal property, then a 2% increase each successive reassessment cycle, to mirror the Federal Reserve Board’s stated intention of about a 2% rate of inflation. Any increase above the rate of inflation, as measured by the Consumer Price Index requires the District to roll back its tax rates. Non-reassessment years are assumed to maintain a level amount of assessed value.

HISTORICAL (BLENDED) TAX RATES



	2018	2019	2020	2021	2022	2023	2024	2025	Projected 2026
General (Incidental)	\$ 4.4275	\$ 4.9502	\$ 4.4859	\$ 4.5659	\$ 4.1522	\$ 4.2033	3.7155	3.8205	3.2893
Special Revenue (Teachers)	-	-	-	-	-	-	-	-	-
Debt Service	0.9100	0.9100	0.9100	0.9100	0.8400	0.8400	0.84	0.84	0.84
Capital Projects	-	-	-	-	-	-	-	-	-
TOTAL	\$ 5.3375	\$ 5.8602	\$ 5.3959	\$ 5.4759	\$ 4.9922	\$ 5.0433	\$ 4.5555	\$ 4.6605	\$ 4.1293

Each year, all governmental taxing jurisdictions are required to re-calculate their tax rates based upon the local assessed valuation information from St. Louis County, and subject to limitations of the Consumer Price Index (CPI) as forwarded by the Missouri State Auditor's Office. Tax rates are adjusted to produce an amount of revenue limited by the growth in assessed valuation, the CPI or five-percent, whichever is lowest. Each tax rate is reviewed by the Missouri State Auditor's Office for compliance with state statutes.

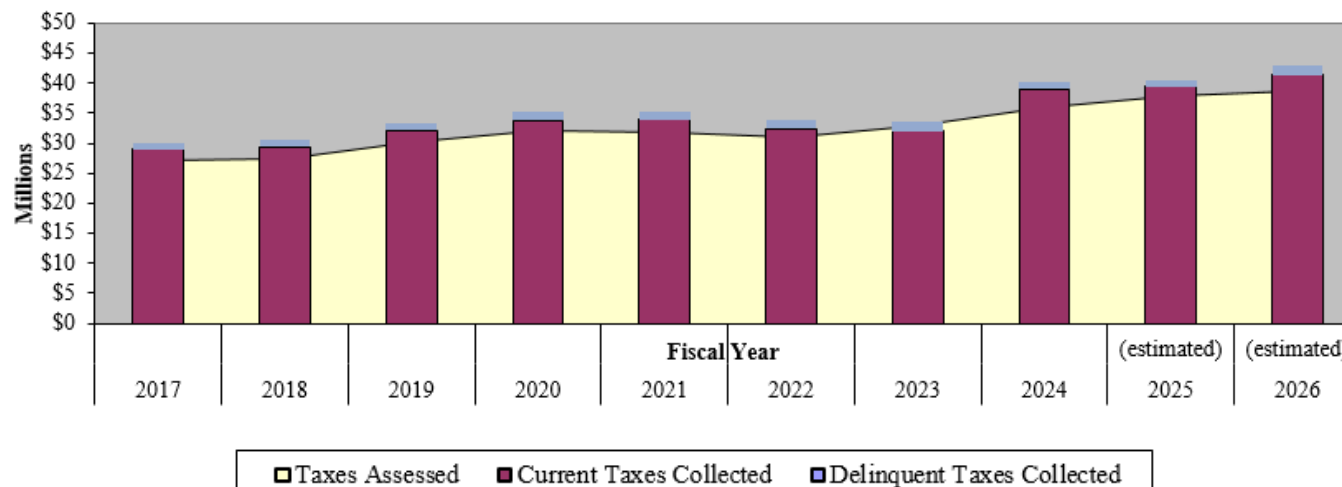
Any increase in the General Fund tax rate is generally not an indication of voter approved levy increases, but due to reductions in the overall assessed value of the district, and due to recoupment adjustments for property valuation decreases due to successful appeals from taxpayers after the rates have been established. These rate increases are to protect the district from losing tax revenue due to decreased valuations. The increase in 2019 was due to a voter-approved increase of \$.39 plus recoupment. The increase in 2025 was due to recoupment. The decreases in 2020, 2022, and projected decrease in 2026 are due to a rollback based on a large increase in assessed value.

Note: The tax rates are expressed in dollars per \$100 of assessed valuation.

PROPERTY TAX ASSESSMENTS AND COLLECTIONS

Fiscal Year	Taxes Assessed	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected	Percent of Delinquent Taxes Collected	Percent of Total Taxes Collected
2017	28,974,269	27,236,310	94.0%	930,162	3.2%	97.2%
2018	29,404,148	27,553,264	93.7%	1,069,762	3.6%	97.3%
2019	32,195,071	30,281,916	94.1%	1,128,364	3.5%	97.6%
2020	33,821,906	31,965,268	94.5%	1,445,279	4.3%	98.8%
2021	33,907,000	31,783,666	93.7%	1,277,533	3.8%	97.5%
2022	32,382,352	31,087,940	96.0%	1,484,399	4.6%	100.6%
2023	31,997,683	32,953,238	103.0%	1,583,473	4.9%	107.9%
2024	38,985,457	36,050,977	92.5%	1,123,925	2.9%	95.4%
2025 (estimated)	39,501,299	37,944,520	96.1%	1,008,306	2.6%	98.6%
2026 (estimated)	41,436,214	38,712,043	93.4%	1,450,248	3.5%	96.9%

Property Tax Assessments & Collections



Local Property Taxes

Property tax revenue is calculated by multiplying a tax rate to a property value and applying a projected collection percentage to that amount. However, there are multiple classifications of property and different tax rates are applied to each of these classifications for separate tax purposes.

All taxable property within the District is assessed annually by the St. Louis County Assessor. Missouri law requires that real property be assessed at the following percentages of true value:

Residential real property.....	19%
Agricultural real property.....	12%
Commercial and all other real property....	32%

On January 1 in every odd-numbered year, each county assessor must adjust the assessed valuation of all real property located within the county in accordance with a two-year assessment and equalization plan approved by the State Tax Commission.

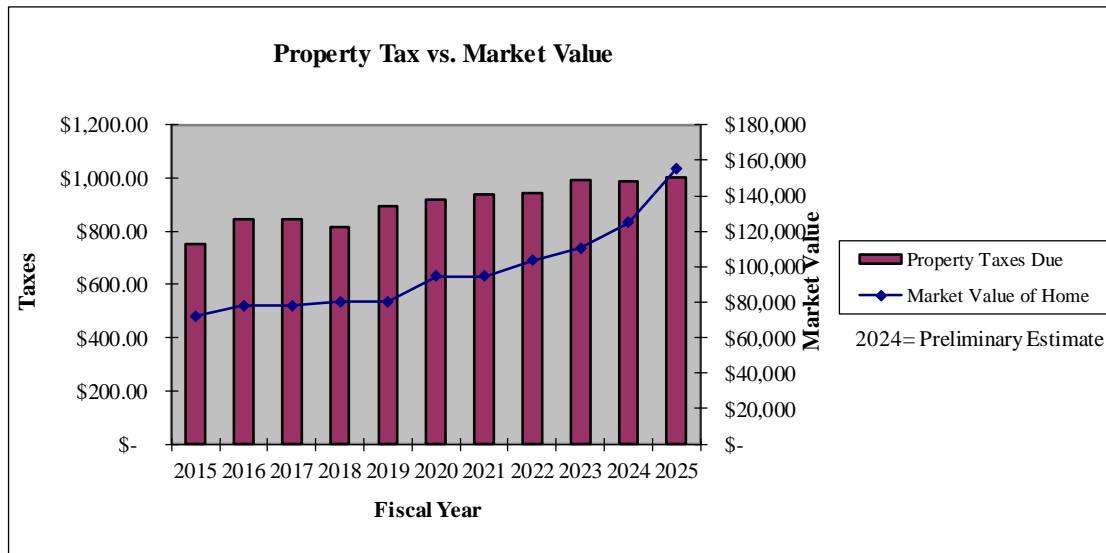
The assessment ratio for personal property is generally 33% of true value. However, various subclasses of personal property are assessed at lower ratios.

Under Missouri law, tax abatement and tax increment financing districts are available for redevelopers. Tax abatement exempts business from property taxes for a period of time that usually does not exceed ten years. Tax increment financing (TIF) districts have their taxes frozen at the current levels and deprive the school district of any increases that would have resulted from reassessment until the obligations are either repaid or for up to twenty-three years.

Property tax bills are sent out by the St. Louis County Collector of Revenue office each November. Taxes are due December 31 each year. The District usually receives approximately 80% of its property taxes from the Collector of Revenue starting the last two weeks in December through approximately February 10. Another large distribution is made around May after taxes paid under protest are released under a court order, after a “friendly” lawsuit is filed on behalf of all school districts in the county, instead of holding them in escrow until the protests are settled. Settlement of protests sometimes takes years, and the court has ruled that holding these amounts would significantly harm school districts. Any settlement refunds in future years result in reductions of delinquent taxes received.

ANALYSIS OF TAX EFFECTS ON TAXPAYER

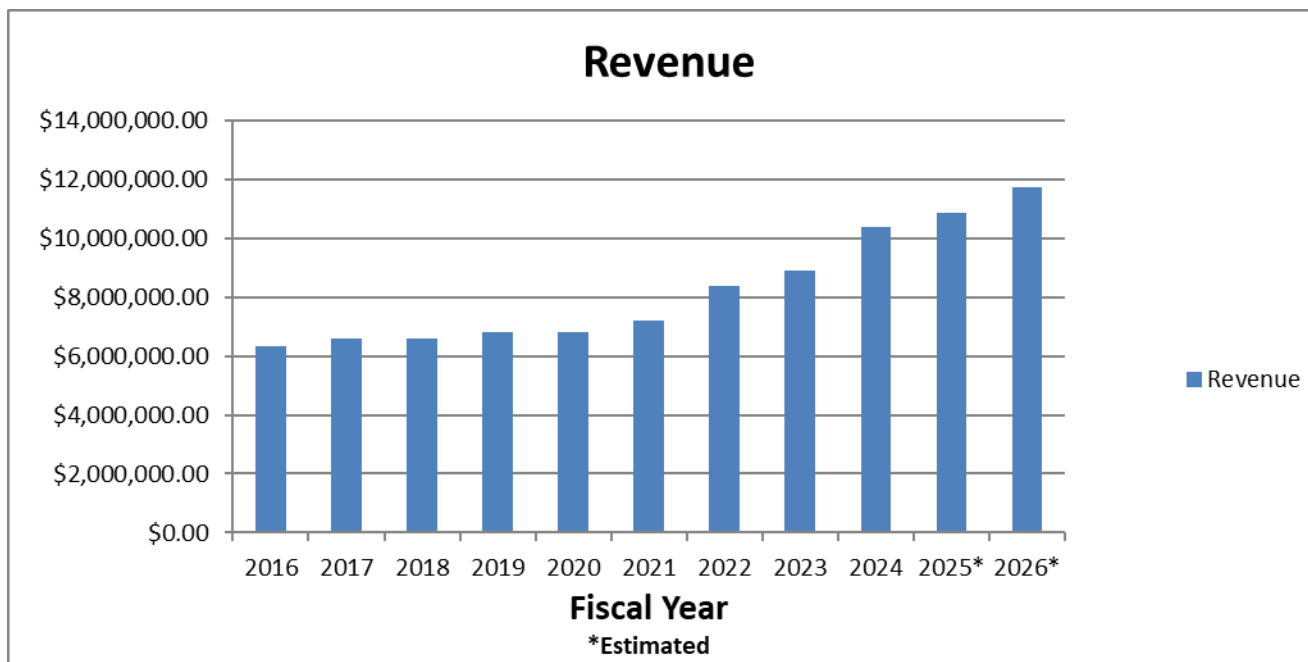
Fiscal year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2025
Market Value of Home	\$ 72,100	\$ 78,100	\$ 78,100	\$ 80,000	\$ 80,000	\$ 94,400	\$ 94,400	\$ 103,500	\$ 110,228	\$ 124,600	\$ 155,400	\$ 155,400
Assessed Valuation (19% of Market)	\$ 13,700	\$ 14,840	\$ 14,840	\$ 15,200	\$ 15,200	\$ 17,940	\$ 17,940	\$ 19,670	\$ 20,943	\$ 23,670	\$ 29,530	\$ 29,530
Percent Change in Assessed Valuation	-27.0%	8.3%	0.0%	2.4%	0.0%	18.0%	0.0%	9.6%	6.5%	13.0%	24.8%	0.0%
Property Tax Rate - Residential	\$ 5.4728	\$ 5.6930	\$ 5.6896	\$ 5.3573	\$ 5.8716	\$ 5.1300	\$ 5.2337	\$ 4.8084	\$ 4.7384	\$ 4.1737	\$ 4.2351	\$ 4.2351
Property Taxes Due	\$ 749.77	\$ 844.84	\$ 844.34	\$ 814.31	\$ 892.48	\$ 920.32	\$ 938.93	\$ 945.81	\$ 992.37	\$ 987.91	\$ 1,002.45	\$ 1,002.45
Percent Change in Taxes	-19.6%	12.7%	-0.1%	-3.6%	9.6%	3.1%	2.0%	0.7%	4.9%	-0.4%	1.5%	0.0%



Figures are actual numbers for a 1951 2-bedroom 988 sq. ft. brick home in the Charlack subdivision. Market value is based upon appraised value of home as determined by St. Louis County Assessor's Office. Current budget year is estimated.

STATE SALES TAX RECEIPTS

Under the provisions of an initiative petition adopted by the voters of Missouri on Nov. 2, 1982, commonly known as “Proposition C,” revenues generated by a 1% state sales tax are credited to a special trust fund for school districts and are deemed to be “local” revenue for school district accounting purposes. These revenues are distributed to each school district within the state on a weighted average daily attendance basis.



** This budget conservatively projects less than full funding for Prop C for fiscal year 2026 due to possible legislative changes exempting items from sales tax, shifts in tax policy, state budget decisions stemming from budget shortfalls, and/or reduced consumer spending*

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025*	2026*
Appropriated \$ per WADA	\$ 950	\$ 977	\$ 988	\$1,007	\$1,046	\$1,214	\$1,287	\$1,374	\$1,514	\$1,495	\$1,495
Percent Change	3.15%	2.84%	1.13%	1.90%	3.94%	15.98%	6.01%	6.79%	10.19%	-1.25%	0.00%

*Projected

SUMMARY OF ALL OUTSTANDING DEBT

GENERAL OBLIGATION BONDS

Date of Issue	Description	Original Par Amount	Principal Outstanding
April 28, 2016	General Obligation Refunding Bonds, Series 2016	19,255,000	1,725,000
September 5, 2017	General Obligation Refunding Bonds, Series 2017	6,960,000	6,460,000
April 30, 2020	General Obligation Refunding Bonds, Series 2020	\$ 10,790,000	\$ 7,400,000
October 15, 2020	General Obligation Bonds, Series 2020A	\$ 9,750,000	\$ 9,750,000
December 5, 2023	General Obligation and Refunding Bonds, Series 2023	\$ 16,610,000	\$ 13,500,000
Total		\$ 72,550,000	\$ 39,835,000

LEASE FINANCINGS

Date of Issue	Description	Original Par Amount	Principal Outstanding
March 3, 2020	2020 Lease Purchase Agreement	\$ 1,508,000	\$ 1,057,000
October 2, 2024	2024 Certificates of Participation	\$ 6,305,000	\$ 6,305,000
Total		\$ 7,813,000	\$ 7,362,000

Projects Funded by Outstanding Bond Issues

- \$19,255,000 Original Principal of Ritenour School District General Obligation Refunding Bonds Series 2016- due in varying annual principal installments ranging from \$185,000 to \$2,510,000 through March 1, 2029. The purpose of the bonds was to provide funds to refund a portion of the District's outstanding general obligation bonds.
- \$6,960,000 Original Principal of Ritenour School District General Obligation Refunding Bonds Series 2017- due in varying annual principal installments ranging from \$500,000 to \$1,900,000 through March 1, 2031. The purpose of the bonds was to provide funds to refund a portion of the District's outstanding general obligation bonds.
- \$10,790,000 Original Principal of Ritenour School District General Obligation Refunding Bonds Series 2020- due in varying annual principal installments ranging from \$475,000 to \$2,250,000 through March 1, 2031. The purpose of the bonds was to provide funds to refund a portion of the District's outstanding general obligation bonds.
- \$9,750,000 Original Principal of Ritenour School District General Obligation Bonds Series 2020A- due in varying annual principal installments ranging from \$1,000,000 to \$1,500,000 through March 1, 2040. The purpose of the bonds was to provide funds to make improvements to District buildings, including HVAC replacements & upgrades, cafeteria modernizations, lighting & energy efficiency replacements & upgrades, and safety & security upgrades.
- \$9,750,000 Original Principal of Ritenour School District General Obligation Bonds and \$6,860,000 Original Principal Ritenour School District General Refunding Bonds Series 2020A- due in varying annual principal installments ranging from \$1,045,000 to \$4,250,000 through March 1, 2029. The purpose of the bonds was to provide funds to make improvements to District buildings including HVAC replacements & upgrades, cafeteria modernizations, lighting & energy efficiency replacements & upgrades, and safety & security upgrades, and to provide funds to refund a portion of the District's outstanding general obligation bonds.

BOND AMORTIZATION SCHEDULE

General Obligation Bonds

Payment Date	SERIES 2016		SERIES 2017		SERIES 2020		SERIES 2020A		SERIES 2023		TOTAL		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
09/01/25		17,250		115,825		148,000		146,250		337,500	0.00	764,825.00	764,825.00
03/01/26	1,725,000	17,250	640,000	115,825	925,000	148,000		146,250	1,610,000	337,500	4,900,000.00	764,825.00	5,664,825.00
09/01/26		0		106,225		129,500		146,250		297,250	0.00	679,225.00	679,225.00
03/01/27	0	0	635,000	106,225	1,000,000	129,500		146,250	3,470,000	297,250	5,105,000.00	679,225.00	5,784,225.00
09/01/27		0		96,700		109,500		146,250		210,500	0.00	562,950.00	562,950.00
03/01/28	0	0	675,000	96,700	500,000	109,500		146,250	4,170,000	210,500	5,345,000.00	562,950.00	5,907,950.00
09/01/28		0		86,575		99,500		146,250		106,250	0.00	438,575.00	438,575.00
03/01/29	0	0	725,000	86,575	625,000	99,500		146,250	4,250,000	106,250	5,600,000.00	438,575.00	6,038,575.00
09/01/29				75,700		87,000		146,250			0.00	308,950.00	308,950.00
03/01/30			1,885,000	75,700	2,100,000	87,000		146,250			3,985,000.00	308,950.00	4,293,950.00
09/01/30				38,000		45,000		146,250			0.00	229,250.00	229,250.00
03/01/31			1,900,000	38,000	2,250,000	45,000		146,250			4,150,000.00	229,250.00	4,379,250.00
09/01/31								146,250			0.00	146,250.00	146,250.00
03/01/32							1,000,000	146,250			1,000,000.00	146,250.00	1,146,250.00
09/01/32								131,250			0.00	131,250.00	131,250.00
03/01/33							1,000,000	131,250			1,000,000.00	131,250.00	1,131,250.00
09/01/33								116,250			0.00	116,250.00	116,250.00
03/01/34							1,000,000	116,250			1,000,000.00	116,250.00	1,116,250.00
09/01/34								101,250			0.00	101,250.00	101,250.00
03/01/35							1,000,000	101,250			1,000,000.00	101,250.00	1,101,250.00
09/01/35								86,250			0.00	86,250.00	86,250.00
03/01/36							1,000,000	86,250			1,000,000.00	86,250.00	1,086,250.00
09/01/36								71,250			0.00	71,250.00	71,250.00
03/01/37							1,000,000	71,250			1,000,000.00	71,250.00	1,071,250.00
09/01/37								56,250			0.00	56,250.00	56,250.00
03/01/38							1,000,000	56,250			1,000,000.00	56,250.00	1,056,250.00
09/01/38								41,250			0.00	41,250.00	41,250.00
03/01/39							1,250,000	41,250			1,250,000.00	41,250.00	1,291,250.00
09/01/39								22,500			0.00	22,500.00	22,500.00
03/01/40							1,500,000	22,500			1,500,000.00	22,500.00	1,522,500.00
	1,725,000	34,500	6,460,000	1,038,050	7,400,000	1,237,000	9,750,000	3,300,000	13,500,000	1,903,000	38,835,000	7,512,550	46,347,550

FUND BALANCE ANALYSIS

Debt Service

<u>Fiscal Year</u>	<u>Assessed Valuation</u>	<u>Projected Growth</u>	<u>Projected</u>				<u>Debt Payments</u>	<u>Change in Fund Balance</u>	<u>Fund Balance</u>
			<u>Tax Rate</u>	<u>Tax Revenue</u>	<u>Other Revenue</u>	<u>Total Revenue</u>			
2025	847,188,820	1.2%	\$0.84	7,045,000	171,300	7,216,300	6,413,000	803,300	6,865,025
2026	864,132,596	2.0%	\$0.84	7,186,000	171,300	7,357,300	6,429,650	927,650	7,792,675
2027	864,132,596	0.0%	\$0.84	7,186,000	171,300	7,357,300	6,463,450	893,850	8,686,525
2028	881,415,248	2.0%	\$0.84	7,330,000	171,300	7,501,300	6,470,900	1,030,400	9,716,925
2029	881,415,248	0.0%	\$0.84	7,330,000	171,300	7,501,300	6,477,150	1,024,150	10,741,075
2030	899,043,553	2.0%	\$0.84	7,476,000	171,300	7,647,300	4,602,900	3,044,400	13,785,475
2031	899,043,553	0.0%	\$0.84	7,476,000	171,300	7,647,300	4,608,500	3,038,800	16,824,275
2032	917,024,424	2.0%	\$0.84	7,626,000	171,300	7,797,300	1,292,500	6,504,800	23,329,075
2033	917,024,424	0.0%	\$0.84	7,626,000	171,300	7,797,300	1,262,500	6,534,800	29,863,875
2034	935,364,913	2.0%	\$0.84	7,778,000	171,300	7,949,300	1,232,500	6,716,800	36,580,675
2035	935,364,913	0.0%	\$0.84	7,778,000	171,300	7,949,300	1,202,500	6,746,800	43,327,475
2036	954,072,211	2.0%	\$0.84	7,934,000	171,300	8,105,300	1,172,500	6,932,800	50,260,275
2037	954,072,211	0.0%	\$0.84	7,934,000	171,300	8,105,300	1,142,500	6,962,800	57,223,075
2038	973,153,655	2.0%	\$0.84	8,093,000	171,300	8,264,300	1,112,500	7,151,800	64,374,875
2039	973,153,655	0.0%	\$0.84	8,093,000	171,300	8,264,300	1,332,500	6,931,800	71,306,675
2040	992,616,728	2.0%	\$0.84	8,255,000	171,300	8,426,300	1,545,000	6,881,300	78,187,975

The above analysis indicates that the District could maintain the debt service tax levy at \$.84, and that rate would be sufficient to make all future outstanding and projected debt service payments assuming a 2% growth rate in all future property re-assessments. This rate would also be sufficient even if the growth rate is only 1% every reassessment cycle. Refunding of the General Obligation Bonds in 2016, 2018, 2020 and 2023 saved the District money and allows the District to maintain a consistent levy. The refundings also allowed the District to further smooth the payment schedule. The District will be able to issue more bonds in 2026 at the current tax levy.

ELECTION RESULTS**From 1987 to Current**

<u>Date of Election</u>	<u>Type of Issue</u>	<u>Amount of Increase</u>	<u>Yes Votes</u>	Percent <u>Yes Votes</u>	<u>No Votes</u>	Percent <u>No Votes</u>	<u>Total Votes</u>	<u>Pass/Fail</u>	<u>Notes/Comments</u>
02/03/1987	Operating Levy	\$0.97	2,971	43.2%	3,908	56.8%	6,879	FAIL	
04/07/1987	Operating Levy	\$0.97	7,057	51.2%	6,728	48.8%	13,785	PASS	
11/08/1988	Bond Issue	\$30 million	10,841	54.4%	9,082	45.6%	19,923	FAIL	
04/04/1989	Bond Issue	\$30 million	4,698	47.8%	5,134	52.2%	9,832	FAIL	Note the drop of 10,000 voters
04/03/1990	Bond Issue	\$30 million	11,576	72.1%	4,470	27.9%	16,046	PASS	
04/05/1994	Bond Issue	\$6.5 million	7,117	60.2%	4,702	39.8%	11,819	PASS	
06/07/1994	Operating Levy		1,946	42.5%	2,632	57.5%	4,578	FAIL	Waiver of Prop C Rollback
04/07/1998	Bond Issue	\$9 million	4,898	68.3%	2,274	31.7%	7,172	PASS	No tax increase
11/03/1998	Operating Levy	\$0.46	7,874	64.1%	4,403	35.9%	12,277	PASS	Waiver of Prop C Rollback. Actual amount of increase will vary year to year.
04/02/2002	Bond Issue	\$13 million	4,322	68.6%	1,974	31.4%	6,296	PASS	No tax increase
04/05/2005	Bond Issue	\$6 million	3,901	68.4%	1,805	31.6%	5,706	PASS	No tax increase
04/05/2005	Tax Transfer	\$0.18	3,074	57.5%	2,274	42.5%	5,348	PASS	Combined Operating and Debt Service Levy was unchanged.
04/03/2007	Bond Issue	\$32 million	3,955	51.0%	3,806	49.0%	7,761	FAIL	
11/04/2008	Bond Issue	\$50 million	12,267	64.8%	6,650	35.2%	18,917	PASS	\$0.20 Debt Service Levy increase
11/07/2017	Operating Levy	\$0.39	2,269	64.5%	1,250	35.5%	3,519	PASS	
06/02/2020	Bond Issue	\$19.5 million	3,040	80.4%	739	19.6%	3779	PASS	No tax increase

STUDENT ENROLLMENT PROJECTION METHODOLOGY

Ritenour School District's primary projection tool is a Cohort Survival model, which projects future students by grade by school. The Cohort Survival model is considered very reliable and is utilized by the U.S. Census Bureau for their reports. The model uses an "aging" concept that moves a group, or cohort, of students into the future and increases or decreases their numbers according to past experience through history.

The Cohort Survival methodology relies on historical enrollment and birth data to capture the effects of in and out-migration, housing changes, and natural trends in population. In essence, the model derives a growth factor or ratio for student survival matriculation to the next grade based upon previous survival numbers to the same grade of students.

The historical number of births can be a predictor of future kindergarten class size. Birth data is acquired from EducationPlus Resources Inc. which has partnered with the Missouri Department of Health and Senior Services. Several steps are taken to interpolate future kindergarten enrollment based on births, as not all children born will enter kindergarten. To project kindergarten enrollment, births by census tract have to be projected for a five-year period (e.g., births from 2023 will potentially enter kindergarten in 2028-29).

In order to project the number of kindergarten students, Ritenour uses past birth and kindergarten data to obtain a historical percentage of the number of births compared to actual enrollment by school. This percent is then applied to birth data in order to predict future kindergarten enrollment by school. For the District as a whole, past enrollment information predicts that approximately 76% of the number of children born in the District's attendance area will enroll as kindergarten students. In addition to birth rate data, the District tracks the rate of new-to-the-District applicants per year to predict the kindergarten enrollment.

A District administrator performs enrollment projections every year. However, during the 2022-2023 fiscal year, a professional demographer was used in relation to redrawing attendance boundaries for all six elementary schools and both middle schools to implement new boundaries for the 2023-2024 school year. Students and parents were given the choice to have students remain in their existing school for up to two years following the redistricting process.

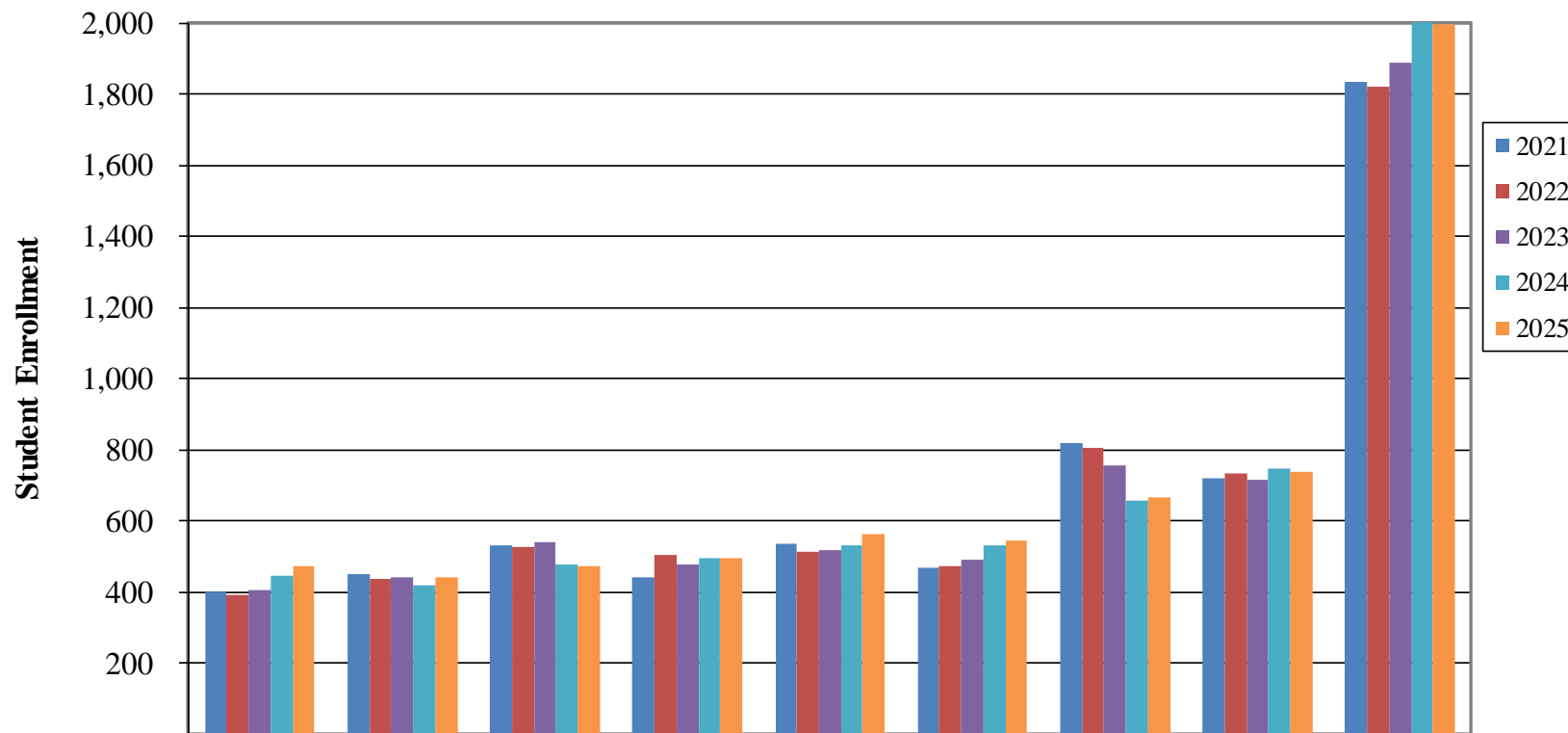
A growing enrollment with a concurrent full-time equivalent staff reduction presents opportunities for the District to return to pre-pandemic efficiencies with staffing and enrollment levels. Further, ongoing partnerships with external care providers such as community healthcare provider CareSTL Health, youth grief and loss-counseling organization Annie's Hope, the Ritenour Co-Care Food Pantry, and other partners will fill gaps left by positions added during the pandemic but reduced as part of the five-year plan.

ENROLLMENT PROJECTIONS (Cohort Survival Ratio Method)

Birth year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
# of Births	670	611	623	586	599	582	554	499	525	499	422

Grade	Historical						Projections				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
K	532	424	444	480	454	490	494	479	489	494	479
1	482	518	504	464	495	481	495	498	483	492	497
2	471	454	499	500	473	504	486	499	501	485	495
3	456	464	457	490	502	499	509	490	502	504	488
4	538	452	470	463	513	498	504	513	493	505	507
5	535	526	460	466	459	520	503	508	517	496	509
6	506	529	504	443	458	467	525	507	512	520	499
7	536	488	521	487	449	471	472	529	511	515	523
8	519	501	487	508	492	467	476	476	533	514	518
9	441	515	484	509	545	503	472	480	479	536	517
10	447	400	478	463	486	542	508	476	483	482	539
11	465	380	363	450	459	452	547	512	479	486	485
12	453	425	315	341	393	447	457	551	516	482	489
Total	6,381	6,076	5,986	6,064	6,178	6,341	6,448	6,518	6,497	6,511	6,544

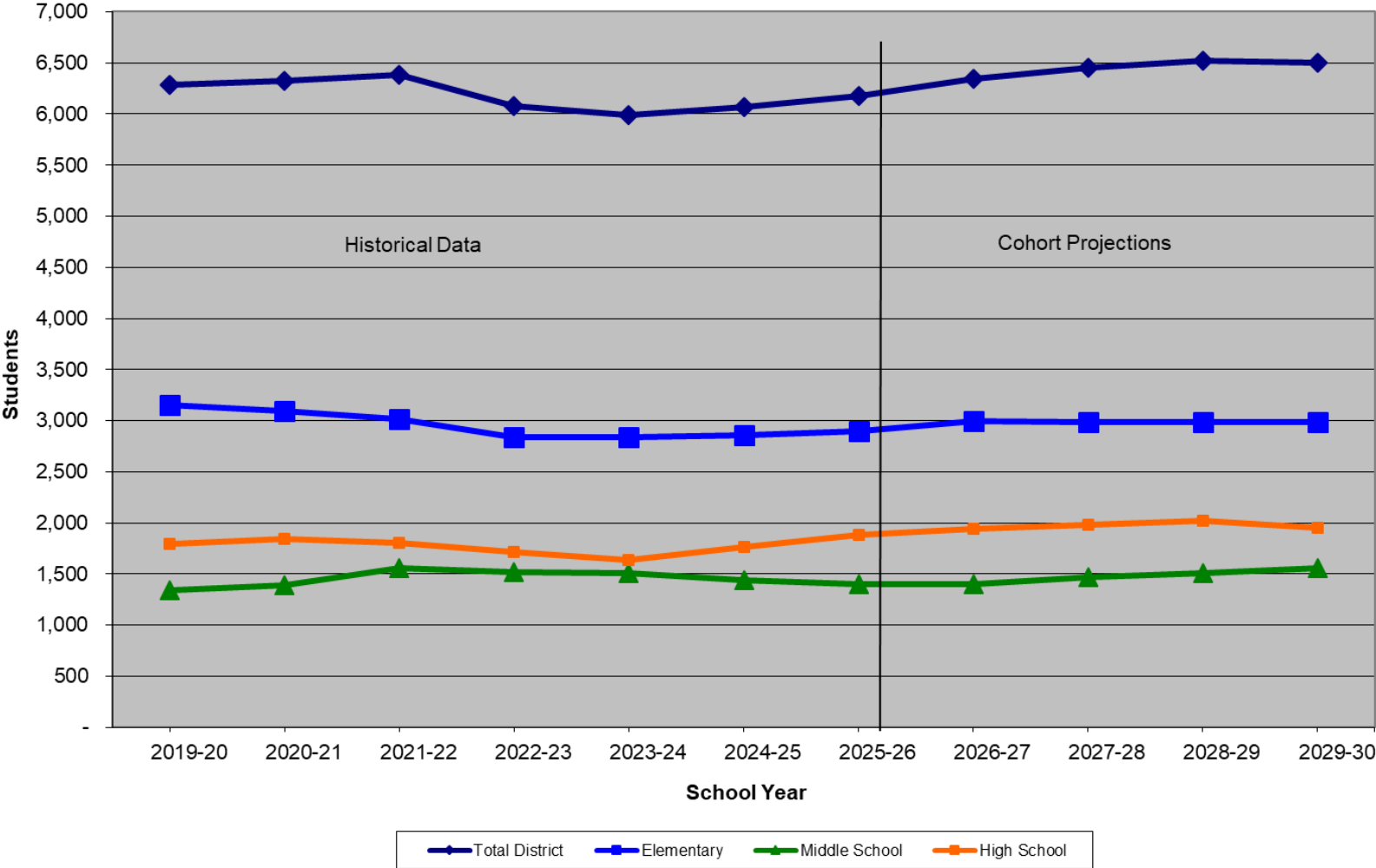
ENROLLMENT HISTORY By Building



Year	Buder	Iveland	Kratz	Marion	Marvin	Wyland	Hoech Middle	Ritenour Middle	Ritenour High	Total
2021	399	450	532	443	536	468	818	719	1,833	6,198
2022	392	436	526	502	514	473	803	735	1,822	6,203
2023	407	439	539	476	517	490	755	714	1,889	6,226
2024	444	417	477	493	533	531	658	747	2,016	6,316
2025	471	441	474	496	561	545	664	737	1,998	6,387

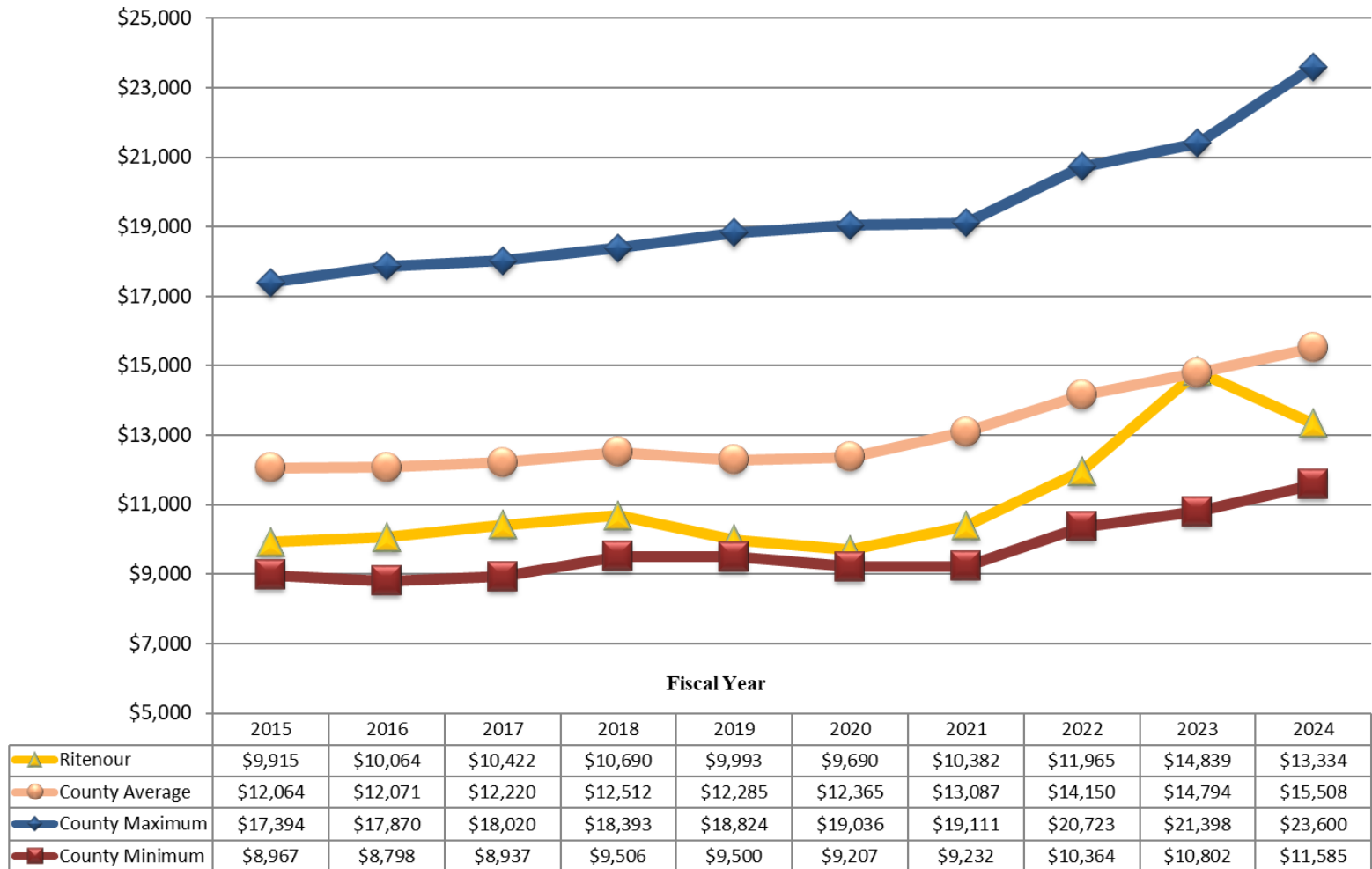
Note: The student enrollment by building is represented in the bar graph above each school name.

ENROLLMENT HISTORY By Grade Level



CURRENT EXPENDITURES PER STUDENT (Based on Average Daily Attendance)

Ritenour's expenditures per student declined in FY2024 compared to the county average. This was partially due to the District's growing enrollment compared to peer districts' shrinking overall declining enrollment.

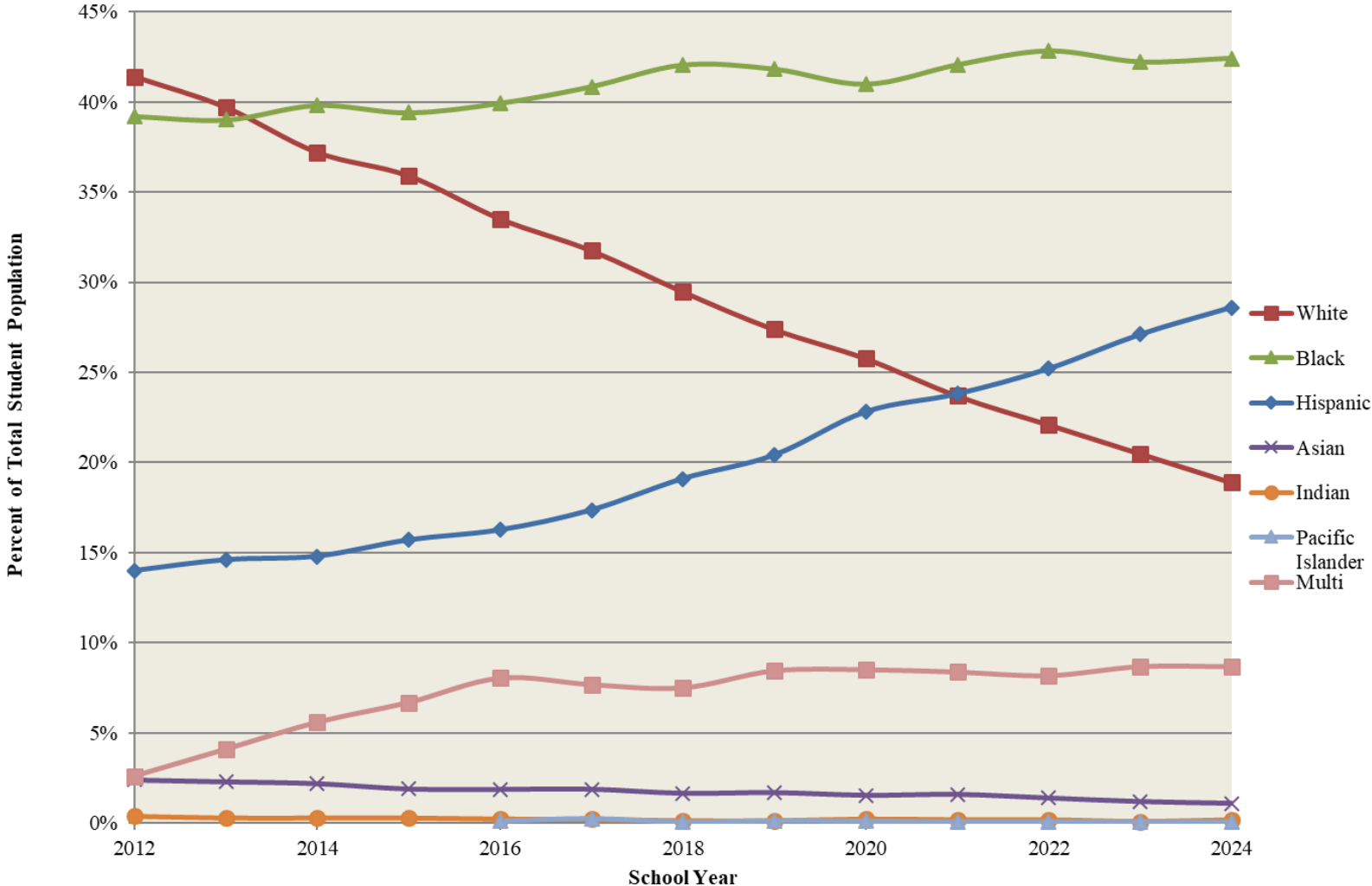


LOCAL EFFORT/STATE AID & EXPENDITURES PER STUDENT

For the 2024-2025 Fiscal Year
St. Louis County School Districts

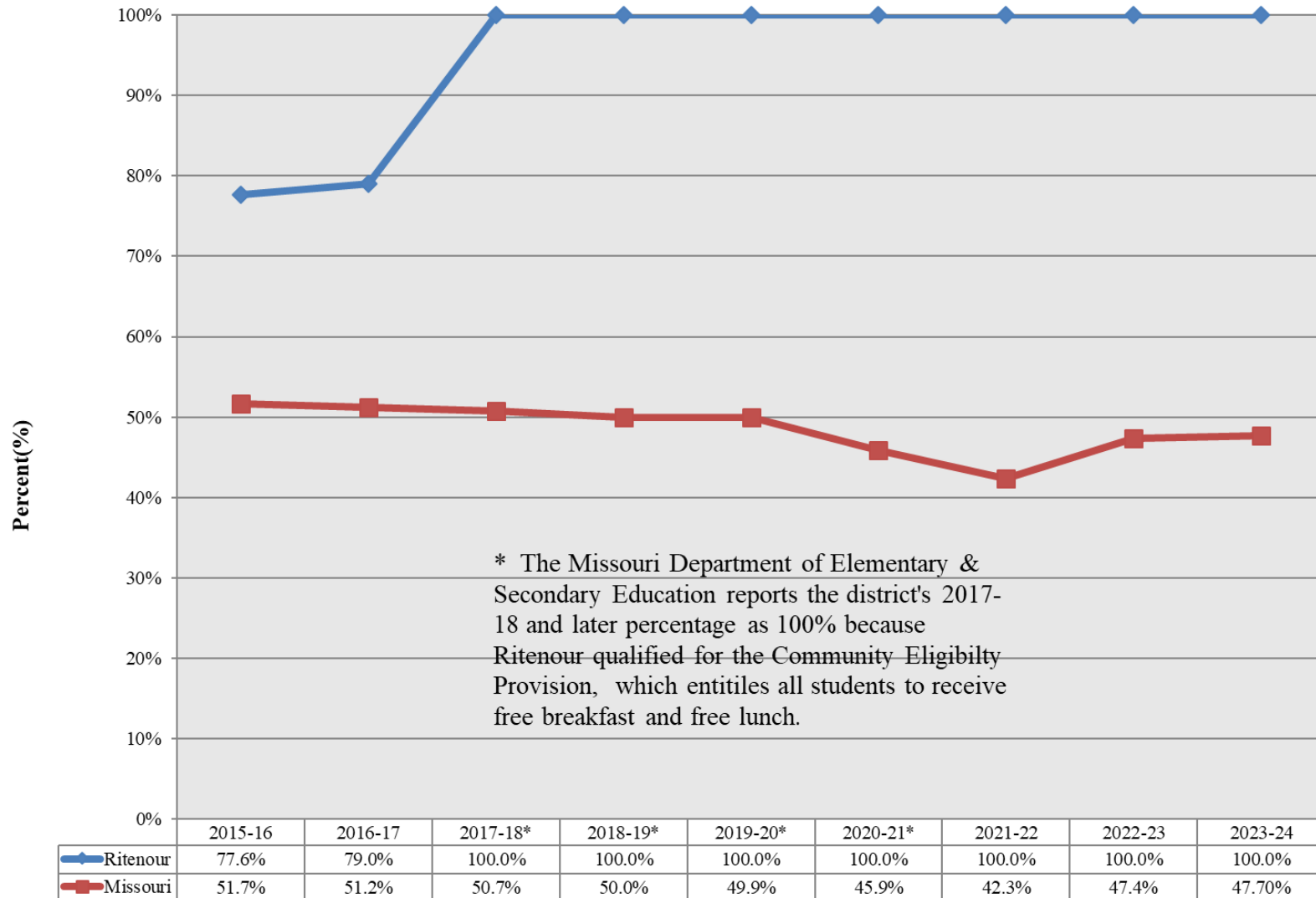
	Assessed Valuation	K-12 Enrollment	Valuation per Student	Operating Tax Levy	State Aid per Student	Current Expenditures per ADA
Clayton	\$1,503,040,590	2,427	\$619,299.79	\$3.6776	\$513	\$23,500
Brentwood	\$437,900,600	714	\$613,306.16	\$3.6157	\$534	\$23,302
University City	\$913,575,860	2,563	\$356,447.86	\$3.6287	\$2,237	\$18,813
Valley Park	\$256,843,960	729	\$352,323.68	\$3.7103	\$1,114	\$16,934
Maplewood R.H.	\$452,484,740	1,396	\$324,129.47	\$3.8321	\$2,294	\$16,928
Pattonville	\$1,887,891,510	5,945	\$317,559.55	\$4.0472	\$825	\$16,262
Hancock Place	\$209,361,370	1,147	\$182,529.53	\$3.7013	\$5,229	\$16,094
Normandy	\$411,653,490	2,716	\$151,566.09	\$3.5550	\$5,887	\$15,900
Ladue	\$2,233,617,250	4,252	\$525,309.80	\$2.8290	\$575	\$15,560
Riverview-Gardens	\$324,278,570	4,938	\$65,670.02	\$4.7383	\$5,391	\$15,367
Ferguson-Florissant	\$1,399,022,100	9,051	\$154,571.00	\$4.4134	\$3,637	\$15,242
Webster Groves	\$1,195,662,850	4,172	\$286,592.25	\$3.6946	\$2,135	\$14,786
Kirkwood	\$2,042,728,730	5,794	\$352,559.33	\$3.6116	\$711	\$14,634
Hazelwood	\$2,548,532,300	15,667	\$162,668.81	\$4.4604	\$3,131	\$14,360
Parkway	\$6,389,932,630	16,602	\$384,889.33	\$3.2985	\$559	\$14,219
Affton	\$613,569,880	2,431	\$252,394.03	\$4.3479	\$2,268	\$13,895
Ritenour	\$856,745,100	6,311	\$135,754.25	\$3.8205	\$4,764	\$13,334
Jennings	\$146,843,710	2,191	\$67,021.32	\$4.3629	\$5,581	\$13,147
Rockwood	\$5,386,136,895	19,425	\$277,278.60	\$3.2107	\$1,961	\$12,903
Mehlville	\$2,608,079,050	9,873	\$264,162.77	\$3.8480	\$2,062	\$12,529
Lindbergh	\$1,932,280,000	7,121	\$271,349.53	\$3.0115	\$2,054	\$11,873
Bayless	\$246,700,500	1,764	\$139,852.89	\$3.4640	\$4,756	\$11,585
Ritenour Ranking (of 22, high to low)		7	20	9	5	17
Maximum		19,425	\$619,300	\$4.7383	\$5,887	\$23,500
Minimum		714	\$65,670	\$2.8290	\$513	\$11,585
Average		5,783	\$284,420	\$3.7672	\$2,646	\$15,508
Median		4,212	\$274,314	\$3.6980	\$2,186	\$15,014
Note: State Aid only includes revenue from the Basic Formula and Classroom Trust Fund. Assessed Valuation is Post BOE figures and not as of December 31.						
Source: Missouri Department of Elementary and Secondary Education						

STUDENT DEMOGRAPHICS 2011-2023 School Years



Source: Missouri Department of Elementary and Secondary Education

STUDENTS ELIGIBLE FOR FREE & REDUCED-PRICE LUNCH Ritenour vs. Missouri



School Year

STANDARDIZED TEST SCORES

Note: Standardized tests were not administered in the Spring of 2020 due to the Covid-19 pandemic. Standardized testing was reinstated in the 2020-2021 school year.

For the most part, people feel connected to education based upon their personal experiences and have difficulties understanding the complexities of the educational process. These feelings are further fueled by the results of achievement. Ritenour, not unlike many other districts, has not seen the student achievement results it expects. One can also easily point to the lack of funding, the changing student demographics and a cultural shift in our society as the reasons. It is our job as educators to confront these issues to ensure the students in our District have the best opportunities to succeed. This budget acts as one way to reproduce the educational programs of the District as a financial representation, and to also present information that both compares and provides historical elements of the District.

Missouri School Districts utilize the Missouri Assessment Program (MAP) as the state's grade-level assessment test to assess student achievement. The MAP is designed to measure how well students acquire the skills and knowledge described in Missouri's Learning Standards (standards). The assessments yield information on academic achievement at the student, class, school, district, and state levels. This information is used to diagnose individual student strengths and weaknesses in relation to the instruction of the standards and to gauge the overall quality of education throughout Missouri. These scores are also used to determine the progress and achievement level of students in each district in Missouri and to assist in determining a district's accreditation level.

In 2005-2006 the MAP test was revised and expanded to comply with the U.S Department of Education standards and includes annual grade-level tests in communication arts, mathematics and science. In 2009-10 the MAP was discontinued at the high school level. In its place high school students now take an End-of-Course (EOC) exam in certain courses. The 2015 MAP tests were the first to assess Missouri students' achievement under new, higher standards in English Language Arts and Math. The tests were revised again in 2016 and 2017. Since the tests are new, the results cannot be compared to those from prior years. Also beginning with the spring of 2015, all MAP and EOC assessments were computerized.

The Grade-Level Assessment is a yearly standards-based test that measures specific skills defined for each grade by the state of Missouri. All students in grades 3-8 in Missouri public and charter schools take the Grade-Level Assessment:

- English-language Arts (ELA) is administered in grades 3-8
- Mathematics is administered in grades 3-8
- Science is administered in grades 5 and 8

End-of-Course (EOC) Assessments are taken when a student has received instruction on the Missouri Learning Standards for a course, regardless of grade level. Students in Missouri, including Missouri Options Program students, have four EOC assessments that are required prior to high-school graduation:

- Algebra 1
- Biology
- English II
- Government

For students who complete the Algebra I EOC assessment prior to high school, Algebra II is the required high school mathematics assessment for accountability purposes. MAP-Alternate (MAP-A) Assessment is administered to students with the most significant cognitive disabilities who meet grade level and eligibility criteria that are determined by the student’s Individualized Education Program (IEP) team using DESE-established eligibility criteria. No student may be tested outside of his or her assigned grade level. The MAP-A must be administered by educators in three content area:

- ELA in grades 3-8 and 11
- Mathematics in grades 3-8 and 11
- Science in grades 5, 8 and 11

2023-2024 MAP/GLA/EOC Scores by Area and Grade Level
(Percent of Proficient and Advanced Students)

Area	English/Language Arts							Mathematics							Science			Social Studies
Grade	3	4	5	6	7	8	HS2	3	4	5	6	7	8	ALG1	5	8	HS	HS
Ritenour%	40	34	27	20	22	24	80	20	28	17	24	17	16	23	24	13	20	21
State%	42	46	43	38	38	42	51	41	45	39	45	41	31	42	41	36	38	41

Data from "Missouri Comprehensive Data System" section of DESE website (<http://mcds.dese.mo.gov>)

The MAP is a criterion-referenced test of skills mastered. The MAP reports the level of students' skill as determined by the State of Missouri. Each level represents a progression of specific skills which relate to Missouri's Show-Me Standards; a set of academic goals adopted by the State Board of Education. The four achievement levels are: Advanced, Proficient, Basic and Below Basic. The level to which students are assigned is determined by how well students demonstrate an understanding of skills in the tested area. The State of Missouri determines the level at which students must function to be assigned a certain category. The four achievement categories identify different knowledge growth.

Advanced: Students demonstrate in-depth understanding of all concepts and apply that knowledge in complex ways.

Proficient: Students demonstrate the knowledge and skills called for by the Show-Me Standards. Missouri has set the Proficient or Advanced as the desired achievement goal for all students.

Basic: Students understand many key concepts, although their application of that knowledge is limited. Students are beginning to use their knowledge of simple concepts to solve basic problems, but they still make many errors.

Below Basic: Students are substantially behind in terms of meeting the Show-Me Standards. They demonstrate a minimal understanding of fundamental concepts and little ability to apply that knowledge.

All students in Missouri schools take each of the three sections of the test during specific grade levels, as shown below:

<u>Content Area</u>	<u>Grade</u>
Communication Arts	3 to 8
Mathematics	3 to 8
Science	5 and 8

MISSOURI ASSESSMENT PROGRAM (MAP) RESULTS
By Area and Grade

Note: Standardized tests were not administered in the Spring of 2020 due to the Covid-19 pandemic. Standardized testing was reinstated in the 2020-2021 school year.

Percent of Students Designated as Proficient

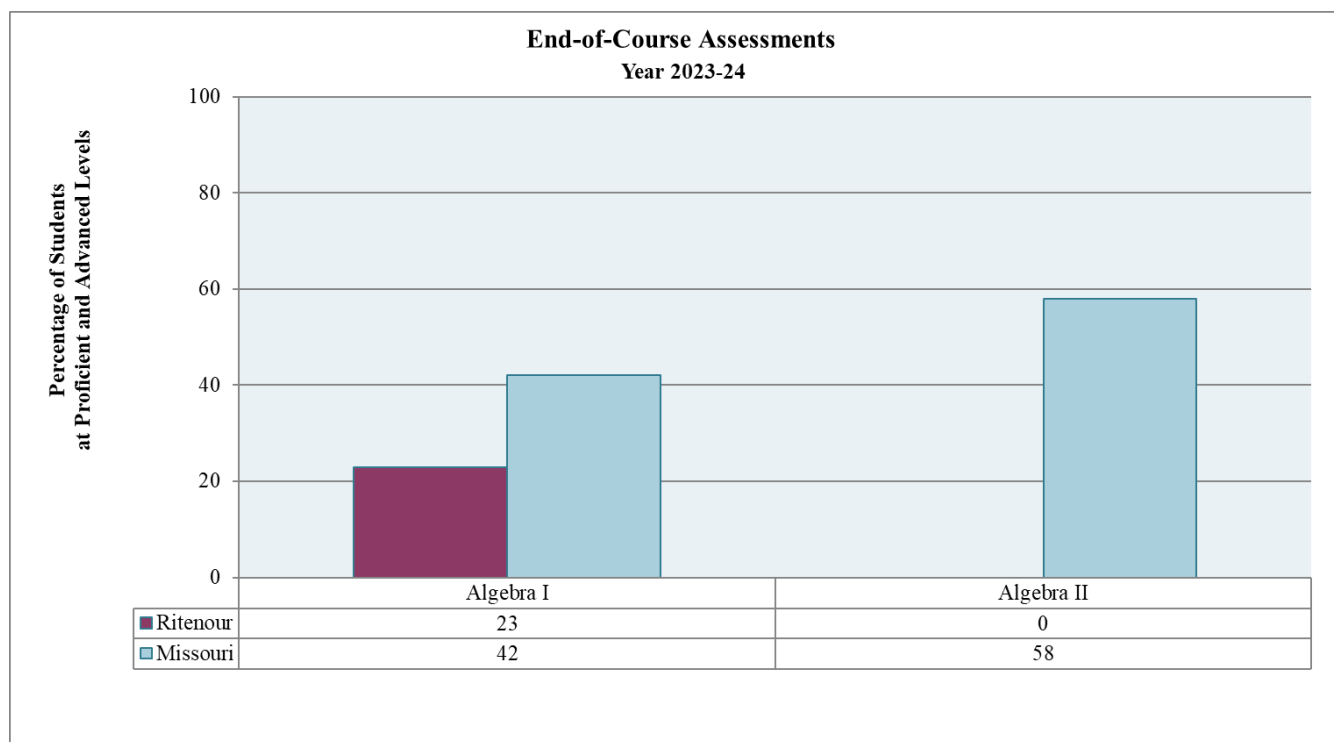
Content Area	Year 2021-22			Year 2022-23			Year 2023-24		
	Communication Arts	Mathematics	Science	Communication Arts	Mathematics	Science	Communication Arts	Mathematics	Science
Grade 3	25	22	-	30	20	-	40	20	-
Grade 4	31	24	-	31	22	-	34	28	-
Grade 5	28	17	21	31	21	23	27	17	24
Grade 6	21	22	-	19	22	-	20	24	-
Grade 7	23	17	-	18	15	-	22	17	-
Grade 8	25	26	16	29	19	17	24	16	13
*State - All Grades	43	39	38	43	41	39	43	41	38

END-OF-COURSE (EOC) ASSESSMENTS

Note: Standardized tests were not administered in the Spring of 2020 due to the Covid-19 pandemic. Standardized testing was reinstated in the 2020-2021 school year.

End-of-Course assessments are taken when a student has received instruction on the Missouri Learning Standards for an assessment, regardless of grade level. All EOC assessments are available only online, unless a student's IEP indicates a different format is needed. Missouri's suite of available End-of-Course assessments includes: English I, English II, Algebra I, Algebra II, Geometry, American History, Government, Biology and Physical Science. In Ritenour, students take part in the assessments required for graduation in Missouri which are Algebra 1, English 2, Biology, and Government. For students who complete the Algebra I EOC assessment prior to high school, Algebra II is the required high school mathematics assessment for accountability purposes.

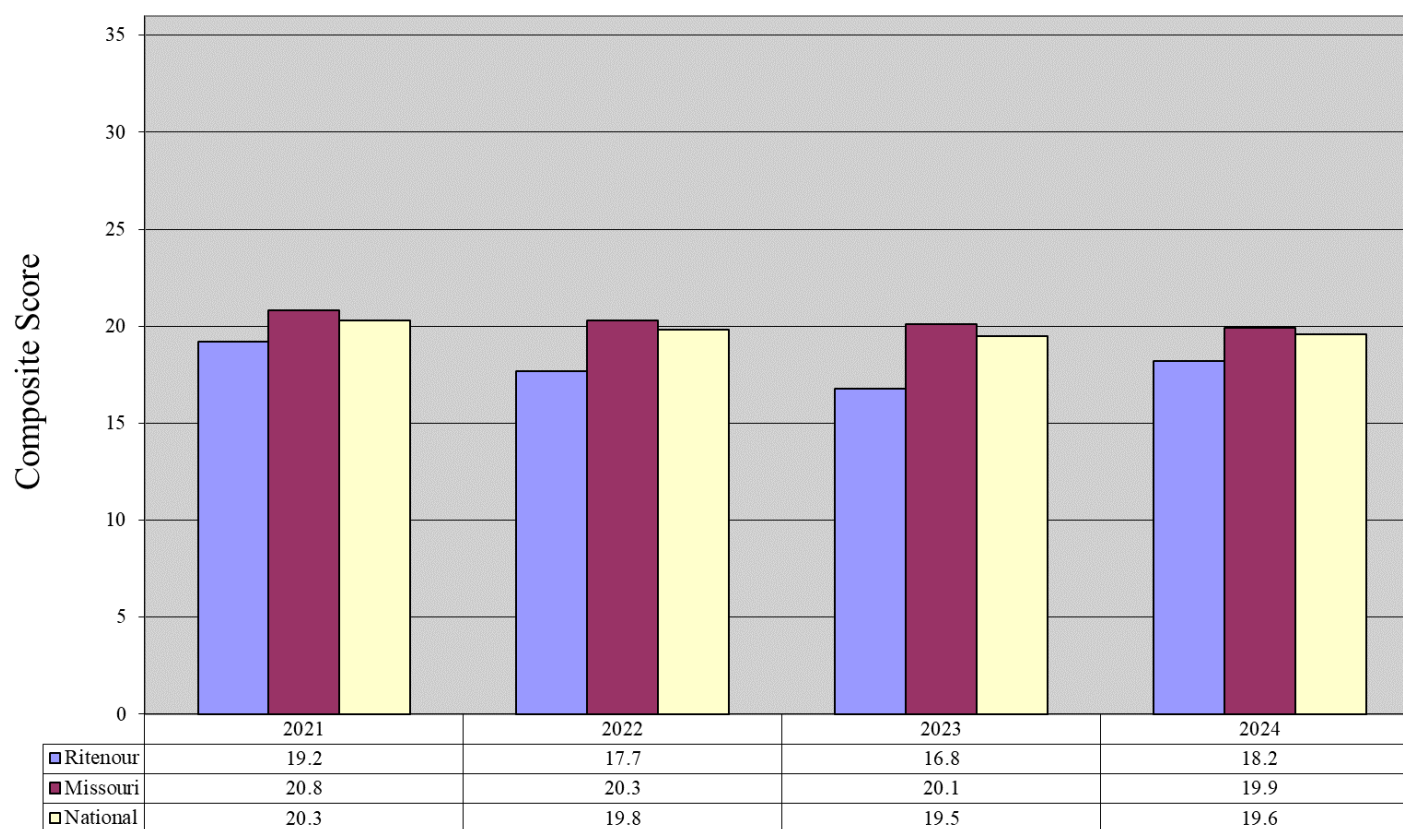
All students, including Missouri Option students, are required to participate in EOC assessments designated as "required" for accountability purposes. The chart below shows the End of Course Assessments for 2023-2024 for Algebra 1 and Algebra 2 compared to the Missouri Average:



AMERICAN COLLEGE TEST (ACT) SCORES

The ACT is a curriculum-based achievement test made up of four separate exams in English, Reading, Mathematics, and Science. The ACT is the nation's most widely accepted college admission and placement exam, and is scored on a scale of 1 to 36, with 36 the highest possible score. The chart below displays the Ritenour School District student average composite score compared to Missouri and National averages from 2021 to 2024.

In 2024, 27% of Ritenour graduating students participated in the testing offered through the ACT program. The average composite score of all Ritenour students that took the test was 18.2 while the average state score was 19.9.



The MAP and EOC assessment scores of Ritenour students have lagged behind state averages. Each year, certain grade levels, testing subjects and demographic subgroups show improvement. But this improvement lacks the consistent overall growth expected. The Board and the schools have set goals to raise student achievement with the MAP scores being one of the assessment tools. To increase student achievement, Ritenour teachers and administrators will continue to focus on the following strategies:

- Align instruction to priority standards and maximize instructional time by differentiating to meet every student's academic needs through small group instruction;
- Develop capacity to deliver instruction through relevant, rigorous, and engaging learning experiences;
- Align structures (policies, procedures, practices) in an effective and efficient system;
- Utilize PLC/Data team processes to assess student learning formatively and respond to their needs through a well-developed Response to Intervention (RtI) program.
- Become trauma-informed to address numerous student needs.

Initiatives related to these strategies include maintaining instructional facilitator staff, utilizing all assistant principals to facilitate curriculum alignment, providing professional development in small group instruction, culturally relevant pedagogy, and implementation of Assessment for Learning strategies. Coaching and collaboration regarding continuous and effective use of data to inform instruction will be ongoing emphases.

A summer readiness week before the regular term will continue to prepare incoming kindergarten students for the transition in the school structures. Observations have been made that many of the kindergarten students are not prepared for the elementary school structure. This program is for students who have little or no preschool experience. This one-week program is intended to expose students to entry level kindergarten skills and ease the stress associated with transition. The benefit for these students will be to become familiar with the school, interact with classmates and teachers and feel more comfortable leaving their parents for the first time. In addition, the District holds transition activities a few days before school begins. This transition day is for students who are progressing from elementary to middle school or from middle school to high school. These activities will assist the students to be more familiar with the building and staff, before classes begin and all students arrive.

District dropout rates for the 2021-2022, 2022-2023 and 2023-2024 were 9.4%, 6.1%, and 5.3% respectively.

BUDGETED POSITIONS

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Budget</u>	Increase/ <u>(Decrease)</u>
<u>Administrative Positions</u>						
Assistant Principal - Elem.	6.00	6.00	6.00	6.00	6.00	-
Assistant Principal - HS	4.00	3.00	3.00	4.00	4.00	-
Assistant Principal - MS	4.00	4.00	4.00	4.00	3.00	(1.00)
Assistant Superintendent	3.00	3.00	3.00	3.00	3.00	-
Assistant Superintendent- Secondary Ed.	-	-	1.00	1.00	1.00	-
Associate Principal - HS	-	1.00	1.00	-	-	-
Chief Financial Officer	1.00	1.00	1.00	1.00	1.00	-
Coordinator - Adult Education	1.00	1.00	1.00	1.00	1.00	-
Coordinator - Athletics & Activities	1.00	1.00	1.00	1.00	1.00	-
Coordinator - Curriculum & Federal Programs	1.00	1.00	-	-	-	-
Director - Accounting	1.00	1.00	1.00	1.00	1.00	-
Director - Alternative Education	1.00	1.00	1.00	1.00	1.00	-
Director - Athletics & Activities	1.00	1.00	1.00	1.00	1.00	-
Director - Child Nutrition	1.00	1.00	1.00	1.00	1.00	-
Director - Community Services	1.00	1.00	1.00	1.00	1.00	-
Director - Curriculum & Federal Programs	-	-	1.00	1.00	1.00	-
Director of Data/Student Info System	-	-	-	1.00	1.00	-
Director of Human Resources	1.00	1.00	1.00	1.00	1.00	-
Director - Operations	1.00	1.00	1.00	1.00	1.00	-
Director - Professional Learning	1.00	1.00	1.00	1.00	1.00	-
Director - Secondary Education	1.00	1.00	-	-	-	-
Director - Technology	1.00	1.00	1.00	1.00	1.00	-
Director - Transportation	1.00	1.00	1.00	1.00	1.00	-
International Welcome Center Administrator	-	-	-	-	1.00	1.00
Principal - Early Childhood	1.00	1.00	1.00	1.00	1.00	-
Principal - Elementary	6.00	6.00	6.00	6.00	6.00	-
Principal - High School	1.00	1.00	1.00	1.00	1.00	-
Principal - Middle School	2.00	2.00	2.00	2.00	2.00	-
Superintendent	1.00	1.00	1.00	1.00	1.00	-
Supervisor - Custodial	1.00	1.00	1.00	1.00	1.00	-
Supervisor - Maintenance	1.00	1.00	1.00	1.00	1.00	-
Total Administrative	45.00	45.00	45.00	46.00	46.00	-

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Budget</u>	2026 <u>Budget</u>	Increase/ <u>(Decrease)</u>
<u>Teaching/Instructional Positions</u>						
Adult Basic Education Teacher	11.00	11.00	11.00	11.00	11.00	-
Alternative Education Instructor	4.00	4.00	3.00	3.00	3.00	-
Alternative School Counselor	-	1.00	1.00	1.00	1.00	-
Alternative School Teacher	-	2.00	3.00	3.00	3.00	-
Teacher - Husky Academy	2.00	1.00	1.00	1.00	1.00	-
Art - Elementary	6.00	6.00	6.00	6.00	6.00	-
Art - Middle School	2.00	2.00	2.00	2.00	2.00	-
Art - High School	4.00	4.00	4.00	4.00	4.00	-
Bilingual School Counselor	-	-	-	1.00	1.00	-
Bilingual SEL Support	-	1.00	1.00	1.00	1.00	-
Business - High School	6.00	5.00	5.00	5.00	5.00	-
Counselor - College & Career	2.00	2.00	2.00	2.00	2.00	-
Counselor - ELL	1.00	1.00	1.00	-	-	-
Counselor - Elementary	13.00	13.00	14.00	13.00	13.00	-
Counselor - Middle	6.00	6.00	6.00	6.00	5.00	(1.00)
Counselor - High School	5.00	6.00	6.00	5.00	5.00	-
Counselor - Secondary	-	1.00	-	-	-	-
Dean of Students	1.00	3.00	3.00	2.00	2.00	-
Early Childhood Teacher	7.00	7.00	8.00	9.00	11.00	2.00
Elementary - Grade 1	30.00	26.00	27.00	27.00	26.00	(1.00)
Elementary - Grade 2	27.00	29.00	27.00	27.00	26.00	(1.00)
Elementary - Grade 3	24.00	25.00	27.00	27.00	27.00	-
Elementary - Grade 4	23.00	24.00	25.00	25.00	25.00	-
Elementary - Grade 5	22.00	23.00	22.00	22.00	22.00	-
Elementary - class-size reduction		3.00	4.00	-	-	-
ELL Teacher	25.00	27.00	27.00	26.00	26.00	-
Family & Consumer Science HS	5.00	5.00	5.00	5.00	5.00	-
French - High School	1.00	1.00	1.00	1.00	1.00	-
German - High School	1.00	1.00	-	-	-	-
Instructional Coach	3.00	3.00	3.00	3.00	3.00	-
Instructional Facilitators	-	-	1.00	1.00	-	(1.00)
Instrumental Music - High School	3.00	3.00	3.00	3.00	3.00	-
Instrumental Music - Middle School	4.00	4.00	4.00	4.00	4.00	-
Interventionist - Academic	-	-	-	18.00	17.00	(1.00)
Kindergarten	29.00	29.00	24.00	24.00	24.00	-
Language Arts - High School	14.00	14.00	14.00	14.00	14.00	-
Librarian - Elementary School	6.00	6.00	6.00	6.00	6.00	-
Librarian - High School	1.00	1.00	1.00	1.00	1.00	-

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	Increase/ <u>(Decrease)</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Librarian - Middle School	2.00	2.00	2.00	2.00	2.00	-
Math - Middle School	-	2.00	1.00	1.00	1.00	-
Math - High School	16.00	16.00	16.00	16.00	16.00	-
Math - IWC	-	1.00	1.00	1.00	1.00	-
Math Interventionist	3.00	2.00	2.00	1.00	-	(1.00)
Media Convergence	2.00	2.00	2.00	2.00	2.00	-
Middle School - Grade 6	19.00	20.00	21.00	21.00	21.00	-
Middle School - Grade 7	19.00	19.00	21.00	21.00	21.00	-
Middle School - Grade 8	22.00	21.00	25.00	26.00	24.00	(2.00)
Middle School - RVA	-	0.50	0.50	0.50	0.50	-
Middle School interventionist	-	-	1.00	-	-	-
Part-Time Teacher	-	0.60				-
PE/Health - Elementary	12.00	12.00	12.00	12.00	12.00	-
PE/Health - High School	6.00	6.00	7.00	7.00	7.00	-
PE/Health - Middle School	8.00	8.00	8.00	8.00	8.00	-
PLTW - Middle School	4.00	4.00	4.00	4.00	4.00	-
Gifted - Elem.	3.00	3.00				-
Gifted - Middle	2.00	2.00				-
Reading Interventionist	-	3.00	2.00	-	-	-
Reading Specialist	10.00	10.00	10.00	-	-	-
Science - High School	14.00	14.00	14.00	14.00	14.00	-
Social Studies - High School	11.00	12.00	12.00	12.00	12.00	-
Spanish - High School	2.00	2.00	2.00	2.00	2.00	-
Spanish - Middle School	2.00	2.00	2.00	2.00	2.00	-
Speech/Drama - High School	1.00	1.00	1.00	1.00	1.00	-
Speech/Drama - Middle School	1.00	1.00	1.00	1.00	1.00	-
Title I - Elementary	12.00	12.00	12.00	-	-	-
Title I Instructional Coach	-	1.00	1.00	-	-	-
Title II Instructional Coach	-	3.00	3.00	3.00	3.00	-
Vocal Music - Elementary	6.00	6.00	6.00	6.00	6.00	-
Vocal Music - High School	1.00	1.00	1.00	1.00	1.00	-
Vocal Music - Middle School	2.00	2.00	2.00	2.00	2.00	-
Workforce Learning Coordinator	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	-
Total Teaching/Instructional	469.00	492.10	491.50	476.50	470.50	(6.00)

	2022	2023	2024	2025	2026	Increase/ (Decrease)
<u>Support Positions</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Adult Ed. & Literacy Clerk	2.00	2.00	1.00	1.00	1.00	-
Application Support Specialist	1.00	1.00	1.00	-	-	-
Athletic Trainer	1.00	1.00	1.00	1.00	1.00	-
Bilingual Family Liaison	-	-	1.00	1.00	1.00	-
Bilingual Therapist	-	2.00	3.00	4.00	4.00	-
Bus Drivers	24.00	24.00	25.00	25.00	25.00	-
Child Nutrition A	31.50	31.00	29.50	27.75	28.75	1.00
Child Nutrition B	13.00	13.00	14.00	14.00	15.00	1.00
Child Nutrition C	9.00	9.00	9.00	9.00	10.00	1.00
Communications Specialist	1.00	1.00	1.00	1.00	1.00	-
Crisis Intervention Specialist	1.00	1.00	1.00	1.00	1.00	-
Crossing Guard	0.50	0.50	0.50	0.50	0.50	-
Custodian A	-	-	-	-	1.00	1.00
Custodian- evening	9.00	9.00	11.00	11.00	10.00	(1.00)
Custodian- evening floater	-	-	1.00	1.00	1.00	-
Custodian- evening manager	-	1.00	1.00	1.00	1.00	-
Custodial Lead	12.00	12.00	12.00	12.00	12.00	-
Dispatcher/Router	1.00	1.00	1.00	1.00	1.00	-
Early Childhood Aide	10.50	10.50	10.50	11.50	12.50	1.00
ELL Teacher Assistant	3.00	3.00	3.00	1.00	1.00	-
Evening Activities Supervisor	1.00	1.00	1.00	1.00	1.00	-
Executive Assistant	1.00	1.00	1.00	1.00	1.00	-
Family/Student Interventionist	1.00	1.00	-	-	-	-
Graphic Artist	1.00	1.00	1.00	1.00	1.00	-
Help Desk Technician	5.00	5.00	5.00	5.00	5.00	-
Human Resources Assistant	1.00	1.00	1.00	1.00	1.00	-
Human Resources Specialist	1.00	1.00	1.00	1.00	1.00	-
IT Support Specialist	1.00	1.00	3.00	3.00	3.00	-
Junior ROTC- officer	-	0.50	1.00	1.00	1.00	-
Junior ROTC- enlisted	-	0.50	1.00	1.00	1.00	-
Maintenance	8.00	8.00	8.00	8.00	8.00	-
Network Administrator	1.00	1.00	1.00	1.00	1.00	-
Network Technician	1.00	1.00	1.00	1.00	1.00	-
Registered Nurse	12.00	12.00	12.00	12.00	10.00	(2.00)

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
Nutritionist	1.00	1.00	1.00	1.00	1.00	-
Office Professionals A	2.00	2.00	2.00	2.00	2.00	-
Office Professionals B	15.00	16.00	16.00	16.00	16.00	-
Office Professionals D	22.50	21.50	20.50	20.50	20.50	-
Parent Educators	5.50	5.00	5.00	5.00	5.00	-
Parent Involvement Liaison	1.00	1.00	1.00	1.00	1.00	-
Payroll & Benefits Specialist	1.00	1.00	1.00	1.00	1.00	-
Safety Support Specialist	2.00	3.00	5.00	3.00	3.00	-
Social Worker	6.00	6.00	6.00	6.00	5.00	(1.00)
Safety Supervisor	-	-	1.00	1.00	1.00	-
Social/Emotional Interventionist	7.00	7.00	6.00	5.00	3.00	(2.00)
Student Services Professional	1.00	1.00	1.00	1.00	1.00	-
Student Services Specialist	1.00	1.00	1.00	1.00	1.00	-
Student Support Specialist	5.00	5.00	3.00	3.00	3.00	-
Student Support Teacher Assistant	-	1.00	1.00	1.00	1.00	-
Teacher Assistant	5.00	7.00	7.00	6.00	6.00	-
Van driver	1.00	1.00	1.00	1.00	1.00	-
Warehouse Worker	2.00	2.00	2.00	2.00	2.00	-
Web Content Manager	1.00	1.00	1.00	1.00	1.00	-
Total Support	<u>232.50</u>	<u>239.50</u>	<u>245.00</u>	<u>238.25</u>	<u>237.25</u>	<u>(1.00)</u>
Total Positions	<u>746.50</u>	<u>776.60</u>	<u>781.50</u>	<u>760.75</u>	<u>753.75</u>	<u>(7.00)</u>

**Positions moved to external-grant funded were counted as an FTE reduction elsewhere in the budget but are included as FTEs here.*

***Building-level subs are not counted in the above table.*

COMMUNITY SURVEY

Summary of Selected Results

In September 2016, UNICOM, ARC – a public relations firm in St. Louis, Mo – conducted a telephone survey of registered voter households in the Ritenour School District. The purpose of the survey was to better understand area residents’ perceptions of and priorities for the District.

Four hundred (400) interviews were completed. Data was weighted to reflect a population of 50/50 male/female respondents and 70/30 non-parent households. Forty-five percent of respondents have lived in the District for more than 20 years; while 16.4 percent have lived in the District five years or less.

Statements about the District

Respondents were asked how strongly they agreed or disagreed with several statements:

- The quality of our public school District is the most important factor protecting my property value. (72.6 percent agreed)
- The growing diversity of various races and ethnicities is a huge challenge for the District. (54.0 percent agreed)
- Several of the District’s schools are above capacity. More classroom space is needed. (53.3 percent agreed)
- The District spends tax dollars efficiently. (50.2 percent agreed)

District Job Performance

Respondents were asked to rate the District’s performance in a number of different areas:

- Providing safe and secure school buildings (76.0 percent - excellent/good)
- Keeping up with the repair and maintenance of school buildings (67.6% - excellent/good)
- Using instructional technology effectively to improve teaching and learning (65.3 percent - excellent/good)
- Maintaining effective and consistent District leadership (60.8% - excellent/good)
- Building positive relationships with the community (59.1 percent - excellent/good)
- Providing a rich and rigorous curriculum at all grade levels (58.8% - excellent/good)
- Recruiting and retaining a high quality teaching staff (56.3 percent - excellent/good)
- Encouraging residents to participate in the District’s decision-making process (46.1 percent - excellent/good)
- Providing opportunity for non-college bound students to get job training (35.3 percent - excellent/good)

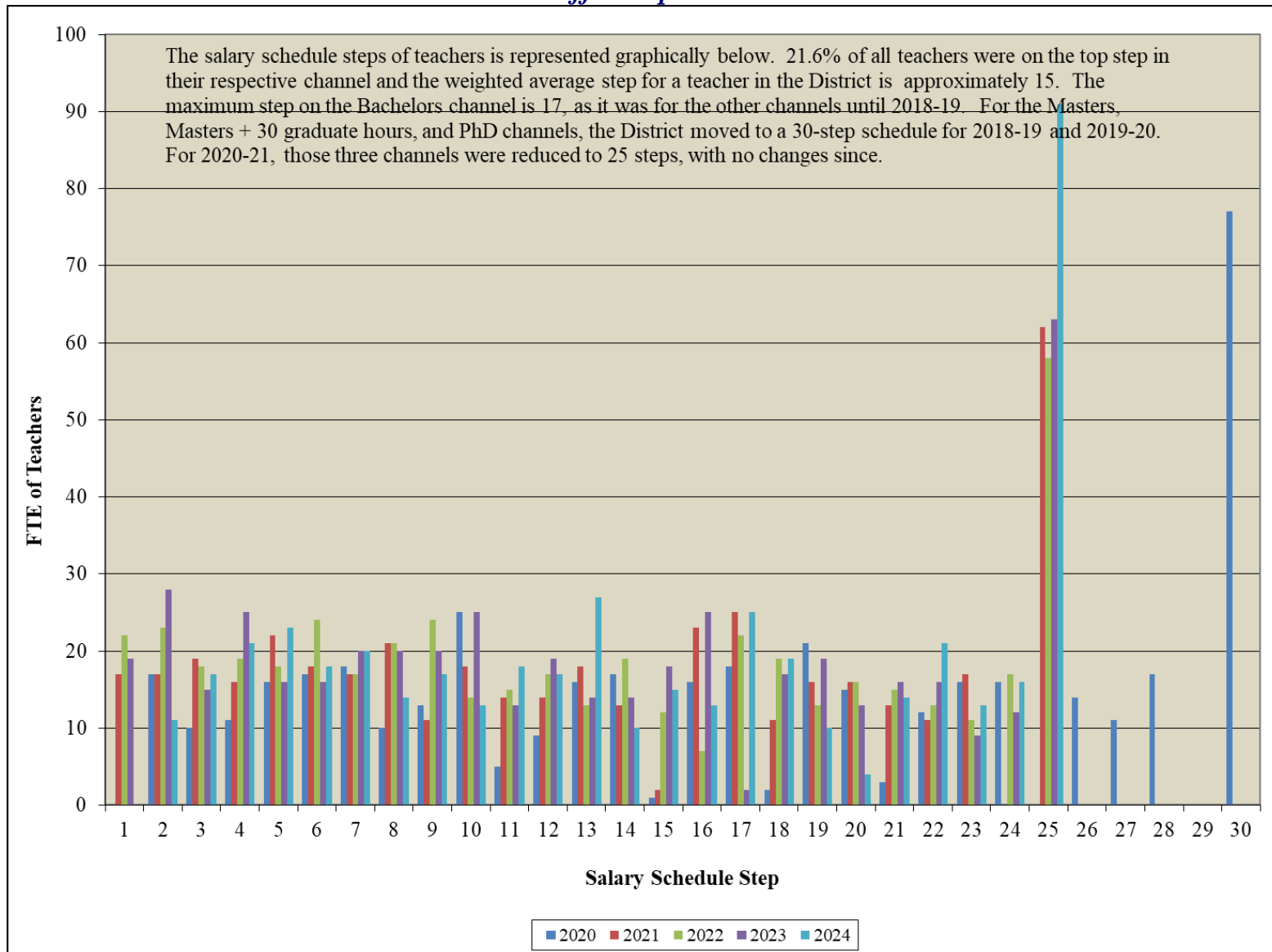
TEACHER SALARY SCHEDULE

Fiscal Year 2025-2026

Step	BACHELORS Channel A	Step	MASTERS Channel C	Step	MASTERS +30 Channel D	Step	PHD - Channel E
1	\$48,526	1	\$52,345	1	\$57,236	1	\$61,973
2	\$49,332	2	\$53,607	2	\$58,581	2	\$63,317
3	\$50,152	3	\$54,897	3	\$59,964	3	\$64,690
4	\$50,981	4	\$56,222	4	\$61,376	4	\$66,092
5	\$51,826	5	\$57,576	5	\$62,822	5	\$67,524
6	\$52,685	6	\$58,964	6	\$64,302	6	\$68,985
7	\$53,558	7	\$60,386	7	\$65,816	7	\$70,484
8	\$54,446	8	\$61,842	8	\$67,364	8	\$72,008
9	\$55,349	9	\$63,331	9	\$68,946	9	\$73,570
10	\$56,266	10	\$64,860	10	\$70,571	10	\$75,167
11	\$57,198	11	\$66,422	11	\$72,236	11	\$76,797
12	\$58,144	12	\$68,024	12	\$73,934	12	\$78,467
13	\$59,110	13	\$69,664	13	\$75,671	13	\$80,165
14	\$60,090	14	\$71,343	14	\$77,457	14	\$81,902
15	\$61,089	15	\$73,061	15	\$79,282	15	\$83,678
16	\$62,104	16	\$74,827	16	\$81,145	16	\$85,498
17	\$64,219	17	\$76,632	17	\$83,060	17	\$87,349
		18	\$78,481	18	\$85,013	18	\$89,239
		19	\$80,374	19	\$87,031	19	\$91,253
		20	\$82,310	20	\$89,065	20	\$93,160
		21	\$84,296	21	\$91,163	21	\$95,184
		22	\$86,328	22	\$93,311	22	\$97,246
		23	\$88,312	23	\$95,509	23	\$99,357
		24	\$90,715	24	\$98,018	24	\$101,516
		25	\$92,597	25	\$99,993	25	\$103,719
		25+	\$94,839	25+	\$102,370	25+	\$106,418

In addition, the District pays an annual \$3,000 stipend to teachers who hold National Board Certification.

STEP PLACEMENT OF TEACHERS *Staff Comparison*



GLOSSARY OF TERMS AND ACRONYMS

This glossary contains definitions of terms and acronyms used in this budget and such additional terms as deemed necessary for common understanding concerning financial accounting procedures. Several terms, which are not primarily financial accounting terms, have been included because of their significance for school financial accounting. The glossary is arranged alphabetically.

ADULT BASIC EDUCATION – Learning experiences concerned with the fundamental tools of learning for adults who have never attended school or who have interrupted formal schooling and need this knowledge and these skills to raise their level of education to increase self-confidence, and/or self-determination, to prepare for an occupation, and to function more responsibly as citizens in a democracy.

ADULT/CONTINUING EDUCATION – Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives for adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning, to prepare for a post-secondary career, to prepare for post-secondary education programs, to upgrade occupational competencies, to prepare for a new or different career, to develop skills and appreciation for special interests, or to enrich the aesthetic qualities of life.

ACT (AMERICAN COLLEGE TEST) – A college readiness assessment that is a standardized test for high school achievement and college admissions in the United States produced by ACT, Inc.

APPROPRIATION – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expected.

ASSESSED VALUATION (AV) – A valuation set upon real estate and other property by a government as a basis for levying taxes.

ADA (AVERAGE DAILY ATTENDANCE) – The quotient or the sum of the quotients obtained by dividing the total number of hours attended in a term by resident pupils between the ages of five and twenty-one by the actual number of hours in session in that term. The full-time equivalent average daily attendance of summer school students are added to the average daily attendance of the following school term. Summer school ADA is computed by dividing the total number of hours attended by all summer school students by the number of hours required in section RSMo, 160.011 in the school term.

BOARD OF EDUCATION – The elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc.

BOND – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

BUDGET – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGETARY CONTROL – The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

CAPITAL OUTLAY – An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; or initial, additional, and replacement of equipment.

CARES Act-(Coronavirus Aid, Relief, and Economic Security)- A \$2.2 trillion economic stimulus bill passed by the U.S. Congress and signed into law on March 27, 2020. It provided about \$31 billion in Coronavirus Relief Funds (CRF) to K-12 education across the U.S.

CASH BASIS – The basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when cash is disbursed.

COPS – Certificates of Participation, which are debt instruments used by school districts, collateralized by equipment purchased by the district, and repaid from general operating revenue of the district, not a specific tax levy.

COHORT SURVIVAL RATIO – The Cohort Survival Ratio (CSR) is an enrollment projection method that essentially compares the number of students in a particular grade to the number of students in the previous grade during the previous year. Ratios are computed for each grade progression and are then used to project future enrollments. The ratio indicates whether a change in the number of students is indicative of enrollment that is stable, increasing or decreasing. A ratio of one indicates stable enrollment, less than one indicates declining enrollment, while greater than one indicates increasing enrollment. If, for example, a school had 100 fourth graders and the next year only has 95 fifth graders, the CSR would be 0.95

CRF (CORONAVIRUS RELIEF FUNDS)- Federal funds provided in one of the three waves of the Elementary and Secondary School Emergency Relief (ESSER) program. The first was the Coronavirus Aid Relief and Economic Security (CARES) Act. The second is the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. The third is the American Rescue Plan (ARP) Act.

CSIP (COMPREHENSIVE SCHOOL IMPROVEMENT PLAN) – The means of determining how schools and districts will plan to ensure that all students are college and career ready. The process focuses school and district improvement efforts on student needs by bringing together all stakeholders to plan for improvement, by focusing planning efforts on priority needs and closing achievement gaps between subgroups of students, by building based on school and district capacity for high quality planning, and by making connections between the funds that flow into the district and the priority needs in schools.

CONTRACTED SERVICE – Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

CONTINGENCY FUND –Resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amount.

CSD (COOPERATING SCHOOL DISTRICTS) – A non-profit education consortium that serves teachers, administrators, support staff and school board members in 61 public school districts in eight Missouri counties and two Illinois counties. Its mission is to provide member school districts with high-quality and cost-effective services, resources and leadership to achieve educational excellence for all students. It is now known as EducationPlus.

CURRENT OPERATING EXPENDITURES – Calculated as all expenditures for instruction and support services except capital outlay and debt service expenditures minus the revenue from federal categorical sources; food service; student activities; categorical payments for transportation; state reimbursement for early childhood special education; the career ladder entitlements; vocational education entitlements; and payments from other districts.

DEBT SERVICE – Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans.

DESE (MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION) – The administrative arm of the State Board of Education. It is primarily a service agency that works with educators, legislators, government agencies, community leaders and citizens to maintain a strong public education system. Through its statewide school-improvement activities and regulatory functions, the Department strives to assure that all citizens have access to high-quality public education.

DOLLAR VALUE MODIFIER – An index of the relative purchasing power of a dollar, calculated as one plus 15% of the difference of the regional wage ratio minus one, provided that the dollar value modifier shall not be applied at a rate less than one.

EDUCATIONPLUS – A non-profit education consortium that serves teachers, administrators, support staff and school board members in 61 public school districts in eight Missouri counties and two Illinois counties. Its mission is to provide member school districts with high-quality and cost-effective services, resources and leadership to achieve educational excellence for all students. It was previously known as CSD/Cooperating School Districts.

ELA/ENGLISH LANGUAGE ARTS – A broad subject taught in school, encompassing English, Reading, Grammar, Writing and Literature, etc. related to all facets of the English language.

ENCUMBRANCE – An account used to record the projected amount of purchase orders, contracts, or salary commitments that are chargeable to an appropriation.

ENROLLMENT – Headcount taken the last Wednesday of September and January of all resident and nonresident students K-12 in the enrollment center. All students counted as one (no part-time). Not reported for pre-kindergarten students.

EOC/END OF COURSE – Statewide exams/assessments given at the end of certain secondary courses to determine school district state and national ratings and compliance.

EPA (UNITED STATES ENVIRONMENTAL PROTECTION AGENCY)– An independent agency of the United States government charged with matters of environmental protection. The EPA has sponsored Clean School Bus grants for districts nationwide.

EQUIPMENT – Items that are electrical or mechanical in nature or furniture and 1) have a useful life of at least one year; 2) would be repaired rather than replaced; 3) the cost of tagging and inventory is a small percent of the items' cost; and 4) cost more than \$1,000 per unit.

ESSER/ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF – Federal funds provided during the pandemic.

FICA (FEDERAL INSURANCE CONTRIBUTIONS ACT TAXES) – A federal payroll tax payable by both employees and employers to fund Social Security and Medicare, federal programs that provide benefits for retirees, people with disabilities, and children of deceased workers.

FISCAL YEAR – The fiscal year encompasses the 12-month period beginning July 1 and ending the following June 30.

FREE AND REDUCED-PRICE MEALS ELIGIBLE PUPIL COUNT – The number of pupils eligible for free and reduced-price meals on the last Wednesday in January for the preceding school year who were enrolled as students of the district, as approved by the department in accordance with applicable federal regulations.

FUND – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE – The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and projected revenues for the period over its liabilities, reserves and appropriations for the period.

FTE (FULL-TIME EQUIVALENCY) – The amount of time for a less than full-time activity divided by the amount of time normally required in corresponding full-time activity. Full-time equivalency usually is expressed as a decimal fraction to the nearest tenth.

GED (GENERAL EDUCATION DEVELOPMENT)– General Education Development test. A group of four academic subject tests in the United States certifying academic knowledge equivalent to a high school diploma.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES – The standard framework of guidelines for financial accounting used in any given jurisdiction; generally known as accounting standards or standard accounting practice. These include the standards, conventions, and rules that accountants follow in recording and summarizing and in the preparation of financial statements.

HOSA (HEALTH OCCUPATIONS STUDENTS OF AMERICA) – Organization for students interested in pursuing healthcare careers.

HVAC – Heating, ventilation, air conditioning

JROTC (JUNIOR RESERVE OFFICERS' TRAINING CORPS) – A federal program sponsored by the United States Armed Forces in high schools nationwide. Teaching leadership, citizenship, self-reliance, communication, physical fitness, and other content areas, the ROTC's goal is to create favorable attitudes among participating students toward careers in the Armed Forces.

LEA (LOCAL EDUCATION AUTHORITY) – a local school district or other governmental subdivision of another state, county or larger governmental unit.

LEVY – The total of taxes or special assessment imposed by a governmental unit.

LIMITED ENGLISH PROFICIENCY PUPIL COUNT – the number in the preceding school year of pupils aged three through twenty-one enrolled or preparing to enroll in an elementary school or secondary school who were not born in the United States or whose native language is a language other than English or are native Americans or Alaskan native, or a native resident of the outlying area, and come from an environment where a language other than English has had a significant impact on such individuals' level of English language proficiency, or are migratory, whose native language is a language other than English, and who come from an environment where a language other than English is dominant; and have difficulties in speaking, reading, writing, or understanding the English language sufficient to deny such individuals the ability to meet the state's proficient level of achievement on state assessments, the ability to achieve successfully in the classrooms where the language of instruction is English, or the opportunity to participate fully in society.

LOCAL TAX EFFORT – Per Section 167.126, RSMo, local tax effort per child is computed by adding the prior year tax revenue the district of domicile received from property taxes (Revenue 5111 and 5112), Intangible (Financial Institution) taxes (Revenue 5114), M & M surtaxes (Revenue 5115), In Lieu of taxes (Revenue 5116), city sales tax (Revenue 5117) and State Assessed Utilities (Revenue 5221) then dividing that sum by the prior year resident average daily attendance of the district of domicile. The local tax effort per child in a special school district is the average sum produced per child by the local tax efforts of the component districts.

MEMBERSHIP – The average of (1) the number of resident full-time students and the full-time equivalent number of part-time students who were enrolled in the public schools of the district on the last Wednesday in September of the previous year who were in attendance one day or more during the preceding ten school days and (2) the number of resident full-time students and the full-time equivalent number of part-time students who were enrolled in the public schools of the district on the last Wednesday in January of the previous year who were in attendance one day or more during the preceding ten school days, plus the full-time equivalent number of summer school pupils.

MAP (MISSOURI ASSESSMENT PROGRAM) – A test which assesses students' progress toward mastery of the Show-Me Standards, which are the educational standards in Missouri. The Grade-Level Assessment is a yearly standards-based test that measures specific skills defined for each grade by the state of Missouri.

OPERATING FUNDS – The accumulation of the General Fund, Special Revenue Fund, and the non-bond issue portion of the Capital Projects Fund. The operating funds summarize the receipts and expenditures for the standard, daily operations of the district.

OPERATING LEVY – Levy for all funds of the district except the Debt Service Fund. Also referred to as the Adjusted Operating Levy, the levy actually extended onto the tax books or the tax rate that actually generated tax revenue for the school district to use for operational purposes and capital outlay.

PURCHASE ORDER – A written request to a vendor to provide materials or services at a price set forth in the order. Used as an encumbrance document.

RSMO (REVISED STATUTES OF MISSOURI) – The official compilation of Missouri state laws. The primary source of Missouri law, updated periodically to reflect new legislation.

RVA (RITENOUR VIRTUAL ACADEMY) – The name of the Ritenour School District process of delivering educational instruction to students during the COVID-19 pandemic when students were not in the actual school buildings, but instead learning virtually by computer.

SSD (SPECIAL SCHOOL DISTRICT) – A separate and independent school district which serves the needs of students with special requirements for all of the school districts in St. Louis County. SSD teachers occupy the teaching stations of the Local Educational Authority (LEA) to serve the students of that school. Placement options range from consultative to a totally inclusive setting. SSD also runs the Vocational Training Program for the districts of St. Louis County.

SST (STUDENT SUPPORT TEAM)- An in-District team of multi-disciplinary professionals who use a collaborative forum to identify and develop interventions for students. The team identifies students who demonstrate inappropriate behavior, academic deficiencies, health-related needs, speech & language concerns, physical limitations, social & emotional concerns and/or absenteeism that severely inhibit their success in school. The team members formulate interventions beyond those strategies already used by the students' teachers without acceptable results. The team is characterized by concern, caring, responsiveness and individualized attention, and embodies a positive approach for obtaining help for students and their families.

SAT (STATE ADEQUACY TARGET) – An amount of expenditure per student that is the base for the Missouri Foundation Formula put into law by SB287. The adequacy target is the average amount per year spent by certain high performing districts in the state and is subject to recalculation every two years.

TAX LEVY – Amount levied against the patrons of a school district by a governmental unit for the purpose of financing services performed for the common benefit.

WADA (WEIGHTED AVERAGE DAILY ATTENDANCE) – The average daily attendance plus the product of twenty-five hundredths multiplied by the free and reduced-price meal pupil count that exceeds the free and reduced-price meal threshold of 31.42% of regular year ADA, and plus the product of six-tenths multiplied by the number of limited English proficiency pupil count that exceeds the limited English proficiency threshold of 2.5% of the regular ADA.