

FINANCIAL SECTION

Budgets are financial planning and decision-making documents. The Financial Section is the heart of the school budget document. The budget financial schedules present the proposed and adopted budgets for the district compared with the results of past budget plans.



Summer Innovation students preparing for their June 2025 performance of Moana Jr.

PARK HILL SCHOOL DISTRICT

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Park Hill School District

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BUDGET ASSUMPTIONS

Fiscal years for the school district begin July 1. Annually, Park Hill School District administration prepares a budget forecast to facilitate building the financial planning and budget preparation process for the district and to attain the stated goals and objectives of the school district. The forecast is created using assumptions that reflect a conservative understanding of future indicators that impact the financial obligations of the district. Throughout the budget preparation process, assumptions are modified to reflect new information as it becomes available. In developing the 2025-2026 budget, the district identified the following issues and considerations as the budget assumptions that have significantly impacted the final product.

District staff operated under these assumptions during the key months of December 2024–June 2025 as project budgets were established.

KEY BUDGET FACTORS

STUDENT ENROLLMENT

Student enrollment plays a significant role in both the revenue and expenditures of a public school district, creating a complex and dynamic relationship.

STUDENT ENROLLMENT IMPACT ON REVENUE

Student enrollment and attendance have a direct impact on revenues from the following sources.

Local/County Revenue: School District Trust Fund (Proposition C), student activity (Subfund 105), nutrition services, school-aged childcare, and pre-school tuition.

State Revenue: Basic Formula and Classroom Trust Fund monies, State Transportation reimbursement, and High Need Fund-Special Education.

Federal Revenue: IDEA Entitlement Funds, Part B IDEA, Title Funding, National School Lunch/Breakfast/Snack program, Medicaid.

STUDENT ENROLLMENT IMPACT ON EXPENDITURES

While increased enrollment can bring in more revenue, it also leads to higher expenditures on various fronts.

Personnel Costs: Increased enrollment often requires hiring more teachers, administrators, and support staff, leading to higher personnel costs. This includes salaries, benefits, and professional development.

Instructional Materials: Additional students necessitate more textbooks, classroom supplies, and educational resources, raising the district's spending on these materials.

Facilities and Infrastructure: Growing student numbers might require expanding existing school buildings, constructing new facilities, or adapting existing spaces. This can involve significant capital expenditures.

Specialized Programs: Increased enrollment could demand providing additional services for students with diverse needs, such as special education programs or English language learning resources, leading to higher costs.

PROJECTED 2025-2026 ENROLLMENT BY SCHOOL & GRADE LEVEL (TABLE)

The projected K–12 enrollment for the 2025–2026 school year in Park Hill School District is 11,584 students, reflecting a slight decline of 0.16% (19 students) from the prior year’s actual enrollment of 11,603. This total includes students across all grade levels and school sites.

School	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
1020 - LEAD Innovation Studio	0	0	0	0	0	0	0	0	0	132	122	95	135	484
1050 - Park Hill High School	0	0	0	0	0	0	0	0	0	366	400	444	419	1,629
1080 - Park Hill South	0	0	0	0	0	0	0	0	0	433	455	441	403	1,732
3000 - Lakeview Middle School	0	0	0	0	0	0	206	230	240	0	0	0	0	676
3030 - Congress Middle School	0	0	0	0	0	0	226	212	214	0	0	0	0	652
3050 - Plaza Middle School	0	0	0	0	0	0	216	213	245	0	0	0	0	674
3060 - Walden Middle School	0	0	0	0	0	0	221	204	216	0	0	0	0	641
4020 - Thomas B. Chinn Elementary	66	75	75	61	72	57	0	0	0	0	0	0	0	406
4040 - Graden Elementary	63	69	67	58	74	69	0	0	0	0	0	0	0	400
4060 - Line Creek Elementary	62	69	64	55	92	71	0	0	0	0	0	0	0	413
4080 - Alfred L. Renner Elementary	66	63	71	72	71	65	0	0	0	0	0	0	0	408
5000 - Southeast Elementary	66	58	89	64	64	73	0	0	0	0	0	0	0	414
5020 - Union Chapel Elementary	63	72	48	78	69	73	0	0	0	0	0	0	0	403
5040 - English Landing Elementary	72	69	80	93	77	89	0	0	0	0	0	0	0	480
5060 - Prairie Point Elementary	70	74	70	85	85	72	0	0	0	0	0	0	0	456
5080 - Hawthorn Elementary	59	54	53	64	70	66	0	0	0	0	0	0	0	366
5090 - Tiffany Ridge Elementary	65	64	77	62	78	80	0	0	0	0	0	0	0	426
5095 - Hopewell Elementary	69	76	71	74	76	91	0	0	0	0	0	0	0	457
6000 - Russell Jones Education Center	4	4	4	5	2	1	4	6	8	5	1	4	3	51
6020 - Angeline Washington Elementary	65	67	62	76	65	81	0	0	0	0	0	0	0	416
Total	790	814	831	847	895	888	873	865	923	936	978	984	960	11,584

PROJECTED 2025-2026 ENROLLMENT BY SCHOOL & GRADE LEVEL (ANALYSIS)

High Schools (Park Hill South and Park Hill High) account for the largest enrollments, with 1,732 and 1,629 students respectively—together comprising nearly 29% of total enrollment. Elementary Grades (K–5) remain stable with consistent enrollment across each grade, averaging around 830 students per grade level. Middle Schools (grades 6–8) show relatively balanced enrollment with each grade hosting between 850 and 930 students.

The newest school, Angeline Washington Elementary, is projected to enroll 486 students in its opening year, easing enrollment pressure at surrounding elementary sites.

Russell Jones Education Center, a special program site, accounts for 51 students across multiple grades.

Slight enrollment declines can constrain revenue growth, especially for state and federal funding tied to average daily attendance. However, the district must continue to provide equitable services across a geographically dispersed and demographically diverse student population. Opening a new elementary school also increases staffing, operational, and facility costs, requiring careful budget alignment to maintain program quality while controlling per-pupil expenditures.

ASSESSED VALUATION & TOTAL TAX RATE

In Missouri, public school districts rely heavily on local property taxes to fund essential educational services. The two primary components that determine how much revenue a district can generate from local sources are the Aggregate Assessed Valuation (AAV) of property within its boundaries and the tax rate set by the Board of Education. A district's AAV reflects the total taxable value of residential, commercial, agricultural, and personal property, while the tax rate determines the amount levied per \$100 of assessed value.

Together, these two factors form the financial foundation for district operations, including staff salaries, classroom resources, building maintenance, and the repayment of bond-funded capital projects. Understanding how AAV and tax rates interact is critical to evaluating the district's ability to deliver on its strategic goals and fulfill commitments made to the community through voter-approved initiatives such as Proposition G and Proposition O. The following section outlines Park Hill School District's 2025–2026 budget assumptions related to assessed valuation and tax rate, and the implications for revenue generation and long-term financial stability.

AGREGATE ASSESSED VALUATION

For the 2025–2026 fiscal year, the Park Hill School District is budgeting a total tax rate of \$5.7955 per \$100 of assessed valuation. This tax rate supports the district's day-to-day operations, facility maintenance, and debt payments for major capital projects. The rate reflects recent voter-approved investments through Proposition G and Proposition O, passed in April 2025.

The tax rate is applied to the Aggregate Assessed Valuation of property in the district. AAV is the total taxable value of homes, businesses, and other real estate, as determined by the Platte County Assessor. In 2024, the AAV for Park Hill was set at \$2.39 billion.

Normally, in reassessment years (which occur every odd-numbered year), property values increase significantly—often more than 7%—because the Assessor updates property values to reflect current market conditions. However, during the 2025 budgeting process, the District was informed that no reassessment will occur in 2025, and any increase in AAV will come only from new construction and property improvements.

As a result, the District is conservatively budgeting for a 3% increase in assessed valuation. This lower-than-usual growth affects how much revenue the District can expect from local property taxes, making it even more important to set a tax rate that sustains operations and honors the commitments made to voters through Proposition G (staff compensation) and Proposition O (facilities and infrastructure).

TOTAL TAX RATE

The Board of Education will not set the 2025–2026 tax rate until certified aggregate assessed valuations are provided by the Platte County Clerk’s office in August 2025. The 2025–2026 budget has been prepared using estimated tax rates in the following funds:

Fund	2025-2026 Budgeted Tax Rates
Fund 100: Operating	4.8354
Fund 200: Special Revenue	0.0000
Fund 300: Debt Service	0.8601
Fund 400: Capital	0.1000
TOTAL	5.7955
Operating (Funds 100+200+400)	4.9354
Debt Service (Fund 300)	0.7000

The Park Hill School District is budgeting a total tax rate of \$5.7955 per \$100 of assessed valuation for the 2025–2026 fiscal year. This reflects an increase from the prior year and represents the community’s investment in both operational and facility needs following the April 2025 passage of Proposition G and Proposition O.

The General (Incidental) Fund levy is budgeted at \$4.8354, supporting day-to-day operations, including salary increases averaging 8.2% for returning school personnel. These increases were made possible by Proposition G, which authorized an operating levy increase to help recruit and retain high-quality staff.

The Debt Service Fund levy is set at \$0.8601, an increase necessary to begin repaying the general obligation bonds approved under Proposition O. These funds will support major capital improvements, including Phase I of the Park Hill High School replacement project.

The Capital Projects Fund levy is budgeted at \$0.1000, supporting ongoing maintenance and smaller capital upgrades.

The Special Revenue (Teachers) Fund levy remains at \$0.0000, as the district allocates all instructional salary expenditures through operating transfers from the General Fund.

The updated tax rate structure reflects strategic investment in staff and facilities while honoring the commitment made to voters through recent ballot measures.

BUDGET ASSUMPTIONS

The Park Hill School District budget assumptions are organized into four budget dimensions: Fund Balances, Revenue, Expenditures, and Debt Service.

FUND BALANCES

A fund balance in a public school district refers to the amount of money that remains at the end of a fiscal year in the district's various funds. It represents the cumulative surplus or deficit of the district's financial operations over time. The fund balance is essentially the difference between the district's assets (such as cash, investments, and accounts receivable) and its liabilities (such as accounts payable and long-term debt).

The fund balance is an important financial indicator as it reflects the district's financial health and stability. It serves as a reserve or cushion for the district to address unforeseen expenses, emergencies, or budgetary shortfalls. A healthy fund balance indicates that the district has effectively managed its finances and has the capacity to handle unexpected situations without jeopardizing its operations or educational programs.

Key purposes and benefits of maintaining fund balances in a school district include:

Financial Stability: Fund balances serve as a financial safety net, helping school districts to weather unexpected events or emergencies. They provide a cushion to cover unanticipated expenses or revenue shortfalls, such as repairs to school buildings, technology upgrades, or fluctuations in student enrollment.

Cash Flow Management: Fund balances help manage cash flow fluctuations in a school district. They can be used to bridge the gap between the timing of revenue inflows (such as tax collections or state aid) and the timing of expenditure needs. Fund balances ensure that essential operations and programs can continue even during periods of irregular or delayed cash inflows.

Planning and Investment: School districts can use fund balances strategically to support long-term planning and investments. For example, they can be used to fund capital projects like constructing new school buildings, purchasing school buses, or improving infrastructure. Fund balances can also be used to invest in educational programs, technology initiatives, or professional development opportunities for teachers and staff.

Debt Service Coverage: Fund balances may be required to fulfill debt obligations. School districts that have borrowed funds through bonds or other financial instruments may need to maintain a minimum level of reserves to ensure they can meet their debt service payments.

Rating Agency Considerations: Fund balances can influence credit ratings assigned to school districts by rating agencies. A healthy fund balance demonstrates strong financial management and can result in higher credit ratings. Higher ratings can lower borrowing costs and increase access to capital markets, providing savings for the district in the long run.

Annually, budgetary assumptions and planning “begin with the end in mind”—maintaining appropriate levels within operating, capital, and debt service fund balances demonstrate to the public the economic stability and sustainability of the school district. Target measures for these balances have been established by the Board of Education and by the State Auditor. Maintaining balances at these target ranges serve as guides in the development of future budgets.

Fund balances for the purposes of local/state reporting are defined as the balances within each fund at the beginning of each fiscal year (July 1). Target ranges for operating and capital fund balances are often presented as the balance on July 1 as a percentage to prior year(s) expenditures in these funds. For example, if on July 1 there is a fund balance of \$20 million in operating funds, and in the prior year the district reported \$100 million in operating expenditures, the operating fund balance is presented as 20%. Restricted funds are not included within fund balance calculations.

The current target ranges by fund are as follows:

Fund	Target Range	Target Range Established
Operating (Fund 1 + Fund 2)	18–22% of prior year’s operating expenditures	Park Hill Board of Education
Debt Service (Fund 3)	The debt service fund is only allowed to have the payments required for the next calendar year and the reasonable reserve of the following year’s payment.	Missouri State Auditor
Capital Fund (Fund 4)	\$3.5 million to \$6.5 million	Park Hill Board of Education

The Park Hill School District budgeting processes include the development of budgets for the budget year (2025-2026) and projected budgets for three years beyond the budget year (2026-2027, 2027-2028, and 2028-2029) with these target ranges as the principal budgetary goal. Projected budgets for future years are developed using balances from prior years, and any future balance that falls outside the above ranges are made only as a part of a long-range financial strategic plan by the Board of Education.

2025-2026 REVENUE ASSUMPTIONS – SIGNIFICANT TRENDS, EVENTS, AND INITIATIVES

The Park Hill School District is projecting a significant year-over-year increase in total revenue for the 2025–2026 fiscal year. This growth is driven primarily by voter-approved initiatives and the issuance of new general obligation bonds, supported by increases in property tax collections and several key state and federal funding sources. While some revenue categories show modest declines, the overall change represents a strategic infusion of funding aligned with the district’s long-term capital and operational goals. These trends directly support Objective 3 of the CSIP—Systems—which calls for maximizing financial resources and addressing aging facilities to remove barriers to learning.

A \$51.0 million increase in 5611 – Sale of Bonds follows voter approval of Proposition O in April 2025. The district plans to issue \$128 million in general obligation bonds in Fall 2025 to support Phase 1 of the Park Hill High School replacement, outdoor field upgrades, and expansions at Chinn, Line Creek, and Southeast Elementary Schools. This follows a \$77 million bond sale (Series 2024) to complete projects under Proposition I (Aging Facilities) in the prior year.

A \$13.0 million increase in 5111 – Taxes, Current Ad Valorem reflects growth in assessed valuation and a revised tax rate of \$5.7955, which includes adjustments approved under Proposition G and Proposition O. This increase assumes 3% growth in aggregate assessed values.

A \$5.4 million increase in 5143 – Premium on Bonds Sold represents the anticipated premium received from investors purchasing the Series 2025 bonds above their face value, providing additional capital funding.

A \$1.1 million increase in 5113 – School District Trust Fund (Proposition C) is due to higher statewide sales tax collections, distributed to districts based on weighted average daily attendance (WADA). The district's WADA is also expected to increase due to Summer School attendance growth, as well as growth in weighted populations of students. The weighted categories include Free or Reduced-Price Lunch (FRL), Individualized Education Plans (IEP) and Limited English Proficiency (LEP) students.

A \$878.3 thousand increase in 5311 – Basic Formula – State Monies results from updated formula allocations based on the district's enrollment and attendance data.

A \$604.2 thousand decrease in 5198 – Miscellaneous Local Revenue is attributed to the absence of one-time or irregular local receipts present in the previous year.

A \$574.8 thousand increase in 5141 – Earnings from Temporary Deposits reflects favorable investment returns due to higher interest rates and positive cash balances, particularly in funds from the Series 2025 (Proposition O) bond sale planned for Fall 2025.

A \$436.5 thousand decrease in 5451 – Title I stems from formula adjustments by the federal government for the students eligible for Title I services, as well as the use of one-time carryover funds in the prior year which inflated the allocation for that year.

A \$340.1 thousand increase in 5412 – Medicaid is tied to increased reimbursements for eligible medical services provided to students, and a late repayment for Medicaid reimbursement originally planned in the prior year.

A \$307.0 thousand increase in 5445 – National School Lunch Program reflects higher federal reimbursement rates and increased participation in school meals. The prior year saw a decrease in overall participation due to the large number of snow/Alternative Method of Instruction (AMI) remote school days.

A \$258.6 thousand decrease in 5174 – Revenue from Enterprise Activities is due to planned lower revenue from student events, rentals, and similar non-instructional services.

A \$242.0 thousand decrease in 5441 – IDEA Entitlement Funds, Part B IDEA reflects changes in special education funding allocations from federal sources.

A \$200.7 thousand decrease in 5422 – ARP ESSER III Funds marks the conclusion of federal COVID-19 relief funding, previously used for teacher tuition reimbursements and learning recovery initiatives.

A \$197.3 thousand decrease in 5651 – Sale of Property/Equipment/Supplies results from fewer scheduled technology and equipment disposals during this phase of the replacement cycle.

2025-2026 EXPENDITURE ASSUMPTIONS – SIGNIFICANT TRENDS, EVENTS AND INITIATIVES

Total expenditures for the Park Hill School District are budgeted at \$301.8 million in 2025–2026, reflecting an \$11.0 million decrease from the 2024–2025 estimate. The most significant trends, events, and initiatives driving these expenditure changes are:

A \$43.0 million decrease in 6521 – Buildings reflects the completion of major capital improvement projects funded through Proposition I, including the construction of Angeline Washington Elementary School, scheduled to open in August 2025. While Proposition O projects begin in 2025–2026, most related expenditures are expected in future years.

A \$9.0 million increase in 6541 – Regular Equipment supports the purchase of facility and instructional equipment, such as furnishings, playgrounds, and program-specific materials associated with the opening of new buildings and program expansions.

A \$6.1 million increase in 6111 – Regular Salaries provides for new staffing—including at Angeline Washington Elementary—and compensation improvements made possible by the passage of Proposition G. This investment in human capital supports the district strategic goals by fostering staff retention and attracting high-quality educators.

A \$4.9 million increase in 6621 – Interest – Bonded Indebtedness accounts for interest payments on Series 2024 and Series 2025 bonds issued under Proposition O, as the district initiates the next phase of its long-range facility plan.

A \$2.8 million increase in 6151 – Classified Salaries – Regular results from the addition of support staff across the district, including at Angeline Washington Elementary. The increase also incorporates Board-approved raises funded through Proposition G, and the filling of previously vacant positions to support operations districtwide. This spending bolsters operational continuity and ensuring clean, safe, and welcoming schools in line with the district’s commitment to student well-being under Objective 2.

A \$1.8 million decrease in 6531 – Improvements Other Than Buildings reflects the planned wrap-up of sitework and infrastructure upgrades under Proposition I, a major milestone in addressing aging facilities under the Systems objective.

A \$1.6 million increase in 6319 – Other Professional Services includes expanded contracted services such as the security services added for Elementary Schools, professional development services, and planning support. These initiatives contribute to student and staff well-being goals within the strategic plan.

A \$1.5 million increase in 6241 – Employee Insurance is due to a 5% increase in Board-paid health insurance premiums for employees.

A \$1.4 million increase in 6211 – Teachers’ Retirement stems from the 14.5% state-mandated contribution rate applied to a higher certified salary base, and additional certified FTE.

A \$1.3 million increase in 6161 – Classified Salaries – Part-Time supports expanded part-time staffing needs for nutrition services, custodial, and instructional support, as well as pay increases funded by Proposition G.

A \$1.1 million increase in 6112 – Certificated Administrators reflects added leadership positions to support the opening of Angeline Washington, instructional expansion, and operational management. This increase also includes pay increases funded by Proposition G. This aligns with Systems strategies to maintain strong operational leadership and ensure implementation of CSIP goals.

A \$1.1 million increase in 6631 – Fees – Bonded Indebtedness includes issuance and administrative fees related to the upcoming Proposition O bond sale planned for Fall, 2025.

A \$801.7 thousand increase in 6431 – Textbooks supports scheduled curriculum adoptions and academic resource updates across content areas.

A \$596.3 thousand increase in 6131 – Supplemental Pay reflects stipends and extended contracts tied to academic and extracurricular programs. This increase also includes pay increases funded by Proposition G. Supplemental Pay supports stipends, extracurricular programs, and extended learning opportunities that foster student engagement and achievement, promoting a positive culture of belonging and support.

A \$1.1 million decrease in 6341 – Contracted Pupil Transportation To and From School is due to some route consolidation and adjustments to vendor contracts following route optimization. The decrease also reflects a higher than anticipated amount spent in the prior year due to mistimed invoicing of services from First Student.

BUDGET FORECASTS

Budget forecasts help in the assessment of the fiscal consequences of budget proposals. Sometimes the consequences of budget decisions are not realized until subsequent years. For example, the full cost of a new program that is implemented mid-year may not be realized until the following year. The budget forecasts will also reveal the financial consequences on future year budgets of the use of non-recurring revenues to fund recurring expenditures.

The Park Hill School District uses both qualitative methods and quantitative models to project future financial performance. Qualitative methods, generally considered to be expert-driven, have generally been successful with short-term financial projections by estimating annual key revenue and expenditure measures, such as AAV growth, enrollment growth, state revenues, and employee benefit costs. Experts include but are not limited to the Platte County assessor, area demographic experts, Missouri's director of school finance, the state governor, and external consultants.

Park Hill School District also uses quantitative models that discount the expert factor and use historical data and patterns to predict future financial trends. These models are typically used to project financials beyond a single school year into years where expert opinions do not exist or have proven to be less reliable. For example, student activity accounts funded primarily by fundraising receipts and student participation are difficult to project from an expert-driven qualitative approach. In this case, district-wide historical trends based on aggregated data from prior school years are used to form a model to project future revenues, expenditures, and financial performance. Criteria that are typically used to forecast revenue and expenditures for future years include the following:

Student Enrollment. Student enrollment is a major criterion for determining the number of staff required. A student headcount is taken each September and January to provide a consistent basis for development of budget forecasting. Expenditures associated with salaries and benefits along with the student headcount are the main factors in developing the annual budget. Salaries and benefits account for 75% of the operating budget. Projections for student enrollment are presented to the Board of Education prior to budget presentations in the spring of each year.

Local Economy. The largest source of revenue for the district is local real estate and personal property taxes (cars, boats, trailers, etc.) that are based on the assessed valuation of the property. Reassessment of all real estate and personal property every other year (odd-numbered years) is the district's basis of the creation of the tax levy that generates local revenues. The district works closely with local, state, and federal government entities to monitor these values.

State Economy. Economic conditions in the state impact substantial revenue streams, including Proposition C sales tax, state foundation formula, and transportation aid.

Consumer Price Index (CPI). To further determine expenditures beyond salary and benefit costs, expenditures are based on a CPI escalator. This indicator relates to current economic indicators about consumables, supplies, equipment, and other purchased goods. Costs for materials and supplies as well as major capital additions or changes are an important factor in determining expenses for future school terms. Construction costs also must be calculated into the budget, including increased labor and material costs, the purchase of land, professional fees, and inflation.

Competitive Salary and Compensation Environment. The Park Hill Board of Education has established the desire to maintain competitive compensation for all employee groups in the district. The district monitors trends and ranks position in salary measures compared to benchmark school districts in the greater Kansas City area.

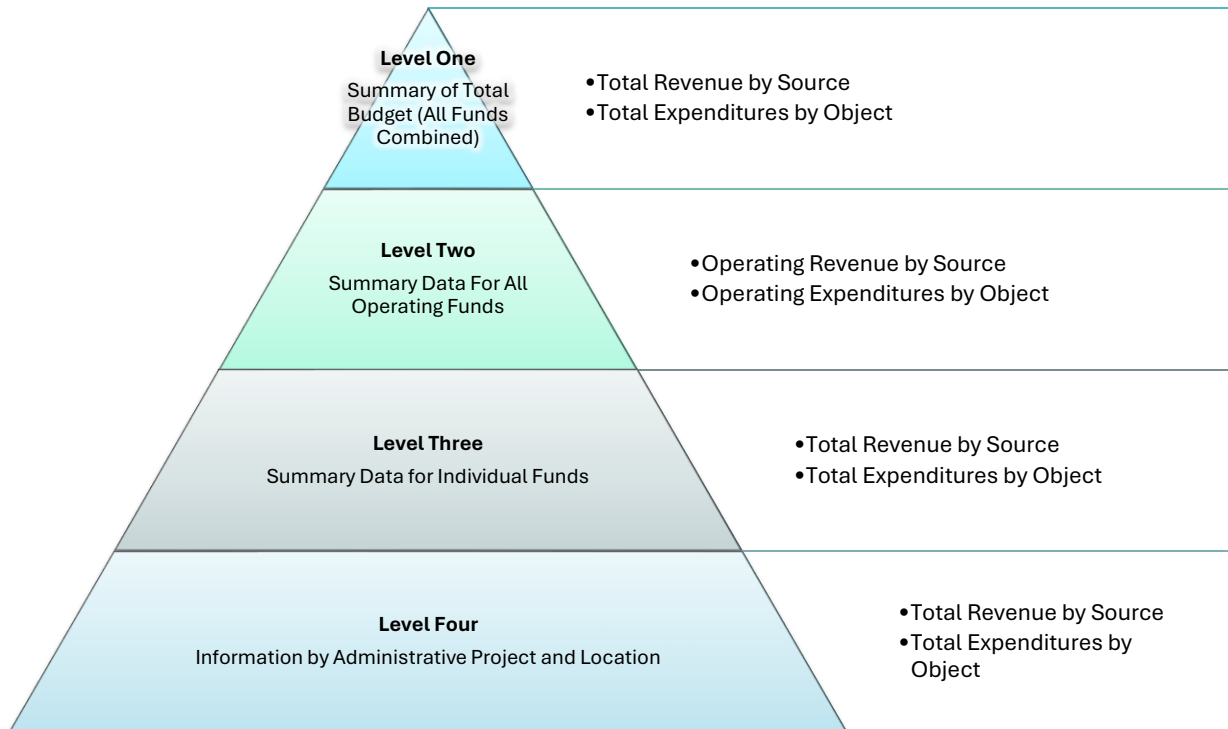
The district has adopted the Association of School Business Officials (ASBO) Meritorious Budget standards, which require three years of financial forecasts beyond the budgeted year. The qualitative methods and quantitative models described above are used to generate these forecasts, which are shared with the Board of Education and public in the annual budget report and in reports throughout the school year. Park Hill School District also uses these financial forecasts to project future fund balances, which serve as the key sustainability measure featured on the district's financial scorecard. Forecasting for the fiscal years 2026-2027 through 2028-2029 is based on historical data and other information as it becomes known.

Budget forecast figures for the 2026-2027 through 2028-2029 school years are provided throughout the document. Forecast figures are highlighted in the financial information presented above, specifically in the Fund Balance table and commentary provided on the preceding pages.

PRESENTATION OF FINANCIAL DATA

ORGANIZATION OF FINANCIAL DATA – PYRAMID APPROACH

In this section of the budget document, financial data is presented using a pyramid approach. A pyramid approach presents financial data initially at a very high-level view followed by progressive levels of detail. The pyramid consists of four levels.



Level One: Summary of Total Budget (All Funds Combined)

- Total Revenue by Source: Sources specify the origin of the revenue, such as local, county, state, federal, or other sources.
- Total Expenditures by Object: An expenditure's object identifies the service or commodity obtained, such as salaries, employee benefits, purchased services, supplies, or capital projects.

Level Two: Summary Data for All Operating Funds

- Operating Revenue by Source: Sources specify the origin of the revenue, such as local, county, state, federal, or other sources.
- Operating Expenditures by Object: An expenditure's object identifies the service or commodity obtained, such as salaries, employee benefits, purchased services, supplies, or capital projects.

Level Three: Summary Data for Individual Funds

- Total Revenue by Source: Sources specify the origin of the revenue, such as local, county, state, federal, or other sources.
- Total Expenditures by Object: An expenditure's object identifies the service or commodity obtained, such as salaries, employee benefits, purchased services, supplies, or capital projects.

Level Four: Information by Administrative Project and Location

Expenditure Administrative Projects are used to identify the program or school in which the expenditure is being made and approved. Projects are not the same as location, as multiple projects can be budgeted within a single location.

- **Total Revenue by Source:** Sources specify the origin of the revenue, such as local, county, state, federal, or other sources.
- **Total Expenditures by Object:** An expenditure's object identifies the service or commodity obtained, such as salaries, employee benefits, purchased services, supplies, or capital projects.

Following each table in the Financial Section, accounting groupings are defined to provide the reader with an understanding of the organization and meaning of the data.

PRESENTATION OF FISCAL YEARS

Tables in the Financial Section will utilize the following data and format.

School Year	Financial Data Presented
2021–2022	Actual values (audited) and posted to DESE.
2022–2023	Actual values (audited) and posted to DESE.
2023–2024	Actual values (audited) and posted to DESE.
2024–2025	Estimated values based on actual data through May 2024 and using estimates for June 2024. These estimates are highlighted in light green.
2025–2026	Budgeted values using annual budgeting processes. These values are highlighted in blue.
2026–2027	Estimated values based on forecasts using methodologies described on the following page.
2027–2028	Estimated values based on forecasts using methodologies described on the following page.
2028–2029	Estimated values based on forecasts using methodologies described on the following page.

PRESENTATION OF VALUES

To simplify the presentation, values within tables throughout the financial section have been rounded to the nearest dollar (whole number). Subtotals and grand totals have also been rounded. In some cases, totals in the table and the sums of the numbers presented may differ slightly due to rounding, but these differences are not material and are not deemed by the school district as misrepresentation or errors.

LEVEL ONE— SUMMARY OF TOTAL BUDGET (ALL FUNDS COMBINED)

Level One of the [pyramid approach](#) of presenting financial information provides a summary of the total budget with all funds combined. Revenue will be presented by the source of the revenue and expenditures will be presented by the expenditure object.

DESCRIPTION OF MAJOR REVENUE SOURCES

Revenue sources specify the origin of the revenue, such as local, county, state, federal, or other sources. The [Missouri Financial Accounting Manual](#) defines and provides account codes for the following major revenue sources:

Revenue Source	Examples
5100 - Local Sources	Taxes, Tuition, Earnings on Investments, Food Service Programs, Enterprise Sources, Community Services
5200 - County Sources	Court Related County, Tax Collected by County for the LEA
5300 - State Sources	State Foundation Formula, State Aid, Classroom Trust Fund, High Need Fund-Special Education, Early Childhood Special Education
5400 - Federal Sources	IDEA Entitlement Funds, Title I, Title IIA, Title III, Title IV, Medicaid, CARES
5600 - Non-Current Revenue	Sale of Bonds, Sale of Property/Equipment/Supplies, Refunding Bonds
5800 - Amounts Received from Other LEAs	Contracted Educational Services from Other LEAs, Transportation Amounts Received from Other LEAs

TOTAL REVENUE BY SOURCE – ALL FUNDS

The Park Hill School District accounts for revenues from the following sources:

Object Class Code and Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
5100 - Revenue from Local Sources	133,571,064	151,884,865	167,087,556	173,500,404	191,335,251	186,394,060	195,608,900	200,233,293
5200 - Revenue From County Sources	5,748,282	5,518,280	6,741,674	6,957,002	6,982,289	7,008,840	7,036,718	7,065,990
5300 - Revenue From State Sources	44,009,738	47,614,988	47,672,404	50,970,390	52,180,740	54,203,664	55,179,425	56,387,427
5400 - Revenue From Federal Sources	19,430,462	15,499,260	7,684,740	8,632,964	8,537,852	9,603,477	10,106,215	10,089,015
5600 - Non-Current Revenue	12,636,272	60,073,783	737,836	77,288,254	128,092,593	94,319	96,088	97,902
5800 - Amounts Received From Other LEAs	4,519	198,047	236,994	168,440	176,862	176,862	176,862	176,862
	215,400,336	280,789,223	230,161,204	317,517,454	387,305,587	257,481,222	268,204,208	274,050,489

MAJOR SHIFTS FROM THE PRIOR SCHOOL YEAR

Between the 2024–2025 estimated values and the 2025–2026 budget, the Park Hill School District is projecting a substantial increase in total revenue, rising from approximately \$317.5 million to \$387.3 million—a year-over-year increase of nearly \$70 million. This growth is primarily driven by a significant jump in 5600 – Non-Current Revenue, which increases from \$77.3 million to \$128.1 million, reflecting the anticipated proceeds from the \$128 million general obligation bond issue approved under Proposition O. Revenue from local sources (5100) also grows notably, increasing by \$17.8 million due to higher property tax collections associated with both assessed valuation growth and tax levy adjustments passed through Proposition G. State revenue (5300) and county revenue (5200) show modest increases of \$1.9 million and \$25 thousand, respectively, while federal revenue (5400) slightly decreases by approximately \$95 thousand, reflecting the conclusion of temporary federal programs. Revenue from other LEAs (5800) holds steady. Overall, the increase in total revenue supports strategic investments in capital improvements, operational growth, and staff compensation, aligning with the district’s long-range financial and instructional goals.

The major shifts below are listed by object code and in order of impact on the 2025-2025 budget. Additional detail on revenue trends, events and initiatives can be found on page 98 .

DESCRIPTION OF MAJOR EXPENDITURE OBJECTS

Expenditure objects specify the service or commodity obtained, such as salaries, employee benefits, purchased services, supplies, or capital projects. The [Missouri Financial Accounting Manual](#) defines and provides account codes for the following major expenditure objects:

Expenditure Objects	Examples
6100 - Salaries	Certificated Teacher Salaries, Certificated Part-Time Salaries, Certificated Supplemental Salaries, Certificated Employees Unused Leave and/or Severance Pay, Classified Salaries -Regular, Classified Salaries -Part-Time, Classified Employees Unused Leave and/or Severance Pay
6200 - Employee Benefits	Teachers' Retirement, Non-Teacher Retirement, Old Age, Survivors and Disability Insurance (OASDI) and Medicare, Employee Insurance, Workers' Compensation Insurance, Unemployment Compensation, Other Employer-Provided Services
6300 - Purchased Services	Professional and Technical Services, Property Services, Transportation Services, Insurance -Other Than Employee Benefits, Communication, Dues and Memberships, Other Purchased Services
6400 - Supplies and Materials	General Supplies, Supplies –Technology-Related, Textbooks, Library Books, Periodicals and Instructional Resource Materials, Warehouse Inventory, Food, Energy, Other Supplies
6500 - Capital Outlay	Capital Outlay, Land, Buildings, Improvements Other Than Buildings, Equipment, Vehicles, School, Other Capital Outlay
6600 – Long-& Short-Term Debt	Expenditures for the retirement of debt, the payment of interest on debt, and the payment of fees.

TOTAL EXPENDITURES BY OBJECT CLASS

The Park Hill School District accounts for expenditures in the following objects:

Object Class	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
6100 - Salaries	104,526,200	110,490,706	115,898,307	120,542,475	133,106,500	134,822,167	139,421,305	143,224,536
6200 - Employee Benefits	29,878,667	31,191,936	33,439,477	35,663,691	39,325,418	39,910,566	41,546,485	43,547,217
6300 - Purchased Services	19,616,261	21,860,867	21,439,171	24,744,246	26,450,548	28,069,324	28,543,246	29,711,335
6400 - Supplies and Materials	15,810,104	24,162,885	18,413,230	18,362,237	20,687,819	22,498,136	21,831,073	21,839,867
6500 - Capital Outlay	14,876,819	15,547,269	52,439,638	96,535,653	59,932,637	58,947,024	64,931,295	26,141,695
6600 - Long/Short Term Debt	28,687,395	17,732,164	13,511,589	16,156,968	22,330,673	24,713,948	25,772,499	26,194,099
	213,395,446	220,985,827	255,141,412	312,005,270	301,833,595	308,961,165	322,045,903	290,658,749

MAJOR SHIFTS FROM THE PRIOR SCHOOL YEAR

From 2024–2025 to the 2025–2026 budget year, Park Hill School District anticipates a decrease in total expenditures, dropping from an estimated \$312.0 million to \$301.8 million—a reduction of approximately \$10.2 million. This decline is primarily driven by a \$36.6 million reduction in 6500 – Capital Outlay, as the district completes major projects under Proposition I, including Angeline Washington Elementary, and shifts to early-phase spending for Proposition O. Despite this overall decrease, there are notable increases in several object categories. Salaries (6100) rise by \$120.5 million to \$133.1 million, reflecting staff additions and compensation increases made possible through Proposition G. Employee Benefits (6200) grow by \$3.7 million, aligned with higher salaries and rising insurance costs. Purchased Services (6300) and Supplies and Materials (6400) each see moderate increases of \$1.7 million and \$2.3 million, respectively, to support expanded instructional services and operational needs. Expenditures in 6600 – Long/Short-Term Debt increase by \$6.2 million due to new interest obligations associated with Proposition O bonds. Overall, while capital spending winds down, the 2025–2026 budget reflects a strategic pivot toward personnel investment and long-term debt service aligned with instructional and operational priorities.

The major shifts below are listed by object code and in order of impact on the 2024-2025 budget. Additional detail on expenditure trends, events and initiatives can be found on page 99 .

FUND BALANCES (ALL FUNDS)

The closing (June 30) restricted and unrestricted balances for each district fund appear below. Funds are defined on page 75.

100 - General (Incidental) Fund

Measure	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Opening Balance	35,331,567	35,682,646	37,484,442	42,296,213	45,958,810	39,843,552	41,204,821	42,129,552
Revenue	+118,176,485	+143,116,646	+143,358,425	+138,984,217	+148,935,664	+156,686,874	+159,963,989	+165,081,073
Expenditures	-71,737,411	-84,389,335	-81,047,308	-86,615,429	-97,671,181	-100,801,673	-102,634,839	-105,838,197
Balance Before Transfers	81,770,641	94,409,957	99,795,558	94,665,001	97,223,293	95,728,753	98,533,971	101,372,428
Transfers From	-46,087,995	-56,925,514	-57,499,346	-48,706,191	-57,379,741	-54,523,932	-56,404,419	-57,615,296
Transfers To	0	0	0	0	0	0	0	0
Ending Fund Balance	35,682,646	37,484,442	42,296,213	45,958,810	39,843,552	41,204,821	42,129,552	43,757,132
Unrestricted Fund Balance %	21.0%	20.0%	22.4%	23.05%	18.0%	18.3%	18.2%	18.3%

200 - Special Revenue (Teachers) Fund

Measure	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Opening Balance	0	0	0	0	0	0	0	0
Revenue	+57,064,173	+51,916,275	+56,065,827	+64,027,160	+65,714,034	+70,042,898	+72,714,760	+75,202,491
Expenditures	-98,093,822	-103,317,059	-108,142,876	-112,733,351	-123,085,404	-124,566,830	-129,119,179	-132,817,787
Balance Before Transfers	-41,029,648	-51,400,784	-52,077,050	-48,706,191	-57,371,370	-54,523,932	-56,404,419	-57,615,296
Transfers From	0	0	0	0	0	0	0	0
Transfers To	+41,029,648	+51,400,784	+52,077,050	+48,706,191	+57,371,370	+54,523,932	+56,404,419	+57,615,296
Ending Fund Balance	0	0	0	0	0	0	0	0
Unrestricted Fund Balance %	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

300 - Debt Service Fund

Measure	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Opening Balance	13,886,421	18,397,455	12,414,776	13,922,938	12,570,517	13,767,383	13,417,257	14,983,898
Revenue	+33,198,429	+11,749,485	+15,019,751	+14,804,197	+22,502,539	+24,363,822	+27,339,140	+28,005,158
Expenditures	-28,687,395	-17,732,164	-13,511,589	-16,156,618	-21,305,673	-24,713,948	-25,772,499	-26,194,099
Balance Before Transfers	18,397,455	12,414,776	13,922,938	12,570,517	13,767,383	13,417,257	14,983,898	16,794,957
Transfers From	0	0	0	0	0	0	0	0
Transfers To	0	0	0	0	0	0	0	0
Ending Fund Balance	18,397,455	12,414,776	13,922,938	12,570,517	13,767,383	13,417,257	14,983,898	16,794,957
Unrestricted Fund Balance %	117.8%	83.7%	74.3%	54.6%	54.5%	51.6%	56.4%	61.7%

400 - Capital Projects Fund (Unrestricted)

Measure	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Opening Balance	9,360,927	6,503,703	8,604,227	14,784,838	20,251,877	3,500,000	3,622,579	38,365,159
Revenue	+6,961,248	+8,815,046	+13,658,979	+13,090,592	+6,351,567	+3,526,961	+6,853,722	+5,671,473
Expenditures	-14,876,819	-12,239,251	-12,900,664	-7,623,553	-23,111,815	-3,404,382	-6,711,473	-5,527,120
Balance Before Transfers	1,445,356	3,079,497	9,362,542	20,251,877	3,491,629	3,622,579	3,764,828	3,909,181
Transfers From	0	0	0	0	0	0	0	0
Transfers To	0	0	0	0	0	0	0	0
Ending Fund Balance	1,445,356	3,079,497	9,362,542	20,251,877	3,491,629	3,622,579	3,764,828	3,909,181
Unrestricted Fund Balance %	53.6%	61.6%	110.8%	185.4%	24.1%	31.8%	34.0%	75.0%

CHANGES IN FUND BALANCE AND PLANS TO ADDRESS NEGATIVE TRENDS

Fund balances represent the district’s financial reserves—similar to a savings account—and are critical for maintaining financial stability, covering unforeseen costs, and ensuring consistent cash flow between state and local revenue disbursements.

100 - General (Incidental) Fund. The General Fund, which supports core operational functions such as utilities, transportation, and instructional materials, is projected to decrease from \$45.96 million at the beginning of 2025–2026 to \$39.84 million by year-end. This decline is largely due to a planned \$57.4 million transfer to the Teachers Fund and higher expenditures associated with opening Angeline Washington Elementary and implementing compensation increases under Proposition G. While expenditures exceed revenue in each year of the forecast, the year-end unrestricted fund balance remains within the Board’s policy range at 18.0% of prior-year operating expenditures. However, continued drawdowns are projected through 2028–2029, with balances dipping to \$33.7 million and an estimated 15.1% by 2029.

Plan to Address: The district will closely monitor spending trends, optimize staffing in relation to enrollment, and pursue efficiencies across programs to ensure fund sustainability in the long term.

200 - Special Revenue (Teachers) Fund. This fund is fully supported by operating transfers from the General Fund and is required by Missouri law to end the year with a zero balance. The district is budgeting \$123.1 million in teacher salaries and benefits in 2025–2026, offset by a \$57.4 million transfer, consistent with prior years. This transfer strategy is expected to continue across the forecast.

Plan to Address: The district will continue its zero-balance transfer model while evaluating salary schedules and Proposition G funding to maintain competitive compensation and fiscal responsibility.

300 - Debt Service Fund. The Debt Service Fund remains stable and compliant with Board policy, beginning 2025–2026 with \$12.57 million and ending at \$13.77 million, which is 54.5% of the average of the next two years' known debt payments. Revenue and expenditures vary based on scheduled bond repayment, including Series 2024 and anticipated Series 2025 issuances under Proposition O.

Plan to Address: No corrective action needed. The fund remains healthy and sufficient to meet all current and projected debt obligations.

400 - Capital Projects Fund. This fund is highly responsive to bond-funded activity. It begins 2025–2026 with \$20.25 million and drops to \$3.5 million by year-end after planned expenditures of \$23.1 million on facilities and a modest transfer-in from the General Fund. The 2025–2026 year marks a transition from the close-out of Proposition I work to early-phase expenditures under Proposition O. The fund is projected to remain at or near the revised KPI floor of \$3.5 million in subsequent years.

Plan to Address: Following the completion of major capital work, the district will resume its practice of maintaining capital reserves between \$3.5 and \$6.5 million to support annual maintenance, technology, and facility needs.

While reductions in fund balances are projected across several funds, these changes reflect intentional, strategic investments in new facilities, instructional staffing, and compensation. The Park Hill School District continues to demonstrate sound financial stewardship and is proactively managing long-term sustainability.

LEVEL TWO—SUMMARY DATA FOR ALL OPERATING FUNDS

Level Two of the [pyramid approach](#) presents a summary of operating funds. Operating funds exclude 300 – *Debt Service Fund* and Subfund 408 – *Bond Proceeds’ Capital Outlay*. Definition of funds and subfunds can be found on page 75.

DESCRIPTION OF MAJOR OPERATING REVENUE SOURCES

Revenue sources specify the origin of the revenue, such as local, county, state, federal, or other sources. The [Missouri Financial Accounting Manual](#) defines and provides account codes for the following major revenue sources. Description of the major revenue sources can be found on page 106.

OPERATING REVENUE BY SOURCE

The Park Hill School District accounts for revenue from the following sources:

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
5100 - Local Sources	113,373,786	135,553,723	150,656,601	149,907,970	153,987,312	160,125,954	167,893,546	173,094,224
5200 - County Sources	4,897,130	4,908,164	5,947,512	6,133,951	6,025,906	6,052,457	6,080,335	6,109,607
5300 - State Sources	44,009,738	47,614,988	47,672,404	50,970,390	52,180,740	54,203,664	55,179,425	56,387,427
5400 - Federal Sources	19,430,462	15,499,260	7,684,740	8,632,964	8,537,852	9,603,477	10,106,215	10,089,015
5600 - Non-Current	486,272	73,783	737,836	288,254	92,593	94,319	96,088	97,902
5800 - Other LEAs	4,519	198,047	236,994	168,440	176,862	176,862	176,862	176,862
Total	182,201,906	203,847,966	212,936,088	216,101,969	221,001,265	230,256,733	239,532,471	245,955,037

MAJOR SHIFTS FROM THE PRIOR SCHOOL YEAR

Between the 2024–2025 estimate and the 2025–2026 budget, Park Hill School District’s total operating revenue is projected to grow from approximately \$216.1 million to \$221.0 million—an increase of nearly \$4.9 million, or 2.3%. This growth is primarily driven by higher revenue from local sources, which increase by \$4.0 million due to rising property tax collections following voter approval of Proposition G and continued growth in assessed valuation. State sources also contribute to the upward shift, increasing by \$1.2 million as a result of updated formula allocations tied to enrollment and WADA changes. Federal sources experience a slight decrease of approximately \$95 thousand, reflecting the phase-out of one-time federal relief funds. County revenues and amounts received from other LEAs remain relatively stable, while non-current revenue increases modestly by about \$64,000. This overall increase in operating revenue strengthens the district’s ability to support staff compensation, instructional programs, and day-to-day operations, while maintaining alignment with its strategic plan.

Additional detail on revenue trends, events and initiatives can be found on page 98 .

DESCRIPTION OF MAJOR OPERING EXPENDITURE OBJECT

Expenditure objects specify the service or commodity obtained, such as salaries, employee benefits, purchased services, supplies, or capital projects. The [Missouri Financial Accounting Manual](#) defines and provides account codes for the major expenditure objects. A description of major expenditure objects can be found on page 108.

OPERATING EXPENDITURES BY OBJECT

The Park Hill School District accounts for operating expenditures in the following objects:

Expenditure Object	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
6100 - Salaries	104,526,200	110,490,706	115,898,307	120,542,475	133,106,500	134,822,167	139,421,305	143,224,536
6200 - Employee Benefits	29,878,667	31,191,936	33,439,477	35,663,691	39,325,418	39,910,566	41,546,485	43,547,217
6300 - Purchased Services	19,616,261	21,860,867	21,439,171	24,744,246	26,450,548	28,069,324	28,543,246	29,711,335
6400 - Supplies and Materials	15,810,104	24,162,885	18,413,230	18,362,237	20,687,819	22,498,136	21,831,073	21,839,867
6500 - Capital Outlay	14,876,819	12,239,251	12,900,664	7,659,684	24,298,115	3,472,692	7,123,382	5,860,149
6600 – Long/ Short Term Debt	0	0	0	0	0	0	0	0
Total	184,708,052	199,945,645	202,090,849	206,972,333	243,868,400	228,772,885	238,465,491	244,183,104

MAJOR SHIFTS FROM THE PRIOR SCHOOL YEAR

From 2024–2025 to the 2025–2026 budget year, the Park Hill School District’s total operating expenditures are projected to increase by approximately \$36.9 million, rising from \$206.9 million to \$243.9 million. The most significant driver of this increase is a \$12.6 million rise in salaries, reflecting new staff positions—including those at Angeline Washington Elementary—and compensation increases funded by Proposition G. Employee benefits also increase by \$3.6 million due to higher staffing levels and rising health insurance premiums. Purchased services and supplies and materials grow by \$1.7 million and \$2.3 million, respectively, supporting instructional needs, security contracts, and operational growth. The most dramatic increase occurs in capital outlay, which jumps by \$16.6 million, as the district resumes its technology replacement cycle and prepares new facilities with necessary equipment and furnishings. Overall, these changes align with the district’s strategic investment in staffing, student learning environments, and operational readiness as new facilities come online and instructional services expand.

The major shifts below are listed by object code and in order of impact on the 2025-2026 budget. Additional detail on expenditure trends, events and initiatives can be found on page 99.

OPERATING FUND BALANCES

The closing (June 30) restricted and unrestricted balances for district operating funds appear in the table “Fund Balance (All Funds)” found on page 110.

Measure	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Opening Balance	35,331,567	35,682,646	37,484,442	42,296,213	45,958,810	39,843,552	41,204,821	42,129,552
Revenue	+118,176,485	+143,116,646	+143,358,425	+138,984,217	+148,935,664	+156,686,874	+159,963,989	+165,081,073
Expenditures	-71,737,411	-84,389,335	-81,047,308	-86,615,429	-97,671,181	-100,801,673	-102,634,839	-105,838,197
Balance Before Transfers	81,770,641	94,409,957	99,795,558	94,665,001	97,223,293	95,728,753	98,533,971	101,372,428
Transfers From	-46,087,995	-56,925,514	-57,499,346	-48,706,191	-57,379,741	-54,523,932	-56,404,419	-57,615,296
Transfers To	0	0	0	0	0	0	0	0
Ending Fund Balance	35,682,646	37,484,442	42,296,213	45,958,810	39,843,552	41,204,821	42,129,552	43,757,132
Unrestricted Fund Balance %	21.0%	20.0%	22.4%	23.05%	18.0%	18.3%	18.2%	18.3%

CHANGES IN FUND BALANCE AND PLANS TO ADDRESS NEGATIVE TRENDS

From 2024–2025 to the 2025–2026 budget year, Park Hill School District’s operating fund balance is projected to decline from \$45.96 million to \$39.84 million, a decrease of approximately \$6.1 million. This decline results from increased expenditures outpacing revenues, with operating expenditures budgeted at \$97.7 million compared to \$148.9 million in revenues. Additionally, a planned transfer of \$57.4 million to the Teachers Fund—used to cover certified salaries and benefits—further reduces the General Fund balance. While this drawdown is intentional and supports key staffing priorities aligned with the opening of Angeline Washington Elementary and Proposition G commitments, it lowers the unrestricted fund balance percentage from 23.05% to 18.0%. Although this is still within the Board’s acceptable range, the downward trend highlights the importance of ongoing financial monitoring. The district anticipates modest growth in future fund balances through 2028–2029, but continued structural deficits could affect long-term sustainability without future revenue increases or spending adjustments.

Complete plans to address negative trends in fund balances can be found on page 112.

LEVEL THREE—SUMMARY DATA FOR INDIVIDUAL FUNDS

Level Three of the [pyramid approach](#) presents all district funds by individual fund. This includes the total revenues and total expenditures for all fund types.

DESCRIPTION OF MAJOR REVENUE SOURCES

Revenue sources specify the origin of the revenue, such as local, county, state, federal, or other sources. The [Missouri Financial Accounting Manual](#) defines and provides account codes for the following major revenue sources. Description of the major revenue sources can be found on page 106. Definition of funds can be found on page 75.

TOTAL REVENUE BY SOURCE (INDIVIDUAL FUNDS)

100 - General (Incidental) Fund. This is the primary fund for public schools and accounts for most revenue sources, including state aid, local property taxes, and federal grants for general operating purposes.

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
5100 - Local Sources	93,189,530	115,970,088	124,371,752	120,536,785	129,713,666	135,531,459	138,574,278	143,463,311
5200 - County Sources	3,879,257	4,366,214	4,830,523	4,950,032	5,334,435	5,334,435	5,334,435	5,334,435
5300 - State Sources	5,112,710	8,699,791	8,841,470	9,189,893	9,355,730	10,093,904	9,966,921	10,044,610
5400 - Federal Sources	15,957,987	13,855,346	4,004,198	3,919,363	4,332,053	5,526,723	5,887,415	6,037,175
5600 - Non-Current	32,482	27,160	658,839	219,704	22,918	23,491	24,078	24,680
5800 - Other LEAs	4,519	198,047	236,994	168,440	176,862	176,862	176,862	176,862
Total	118,176,485	143,116,646	142,943,776	138,984,217	148,935,664	156,686,874	159,963,989	165,081,073

200 - Special Revenue (Teachers) Fund. These funds are restricted for specific purposes mandated by law or regulation, such as certificated staff compensation.

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
5100 - Local Sources	14,008,761	14,839,280	16,642,458	17,027,332	18,152,208	21,298,816	22,698,010	24,193,116
5200 - County Sources	688,498	315,063	502,991	505,730	531,017	557,568	585,446	614,718
5300 - State Sources	38,897,028	35,458,674	35,239,835	41,780,497	42,825,010	44,109,760	45,212,504	46,342,817
5400 - Federal Sources	3,469,887	1,303,258	3,680,542	4,713,601	4,205,799	4,076,754	4,218,800	4,051,840
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Total	57,064,173	51,916,275	56,065,827	64,027,160	65,714,034	70,042,898	72,714,760	75,202,491

300 - Debt Service Fund. These funds are used solely to repay principal and interest on school district bonds. Revenue comes from property taxes levied specifically for debt repayment.

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
5100 - Local Sources	20,197,278	11,139,369	14,372,733	13,981,146	21,546,156	23,407,439	26,382,757	27,048,775
5200 - County Sources	851,151	610,116	794,161	823,051	956,383	956,383	956,383	956,383
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	12,150,000	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Total	33,198,429	11,749,485	15,166,894	14,804,197	22,502,539	24,363,822	27,339,140	28,005,158

400 - Capital Projects Fund. These funds are used for the acquisition or construction of major facilities or equipment. Revenue might come from bond sales or specific taxes dedicated to capital projects.

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
5100 - Local Sources	6,175,496	9,936,127	11,700,613	21,955,141	21,923,221	6,156,346	7,953,855	5,528,091
5200 - County Sources	329,376	226,887	613,999	678,189	160,454	160,454	160,454	160,454
5300 - State Sources	0	3,456,524	3,591,099	0	0	0	0	0
5400 - Federal Sources	2,587	340,657	0	0	0	0	0	0
5600 - Non-Current	453,790	60,046,623	78,996	77,068,550	128,069,675	70,828	72,010	73,222
5800 - Other LEAs	0	0	0	0	0	0	0	0
Total	6,961,248	74,006,818	15,984,706	99,701,880	150,153,350	6,387,628	8,186,319	5,761,767

MAJOR SHIFTS FROM THE PRIOR SCHOOL YEAR

Between the 2024–2025 estimates and the 2025–2026 budget, the Park Hill School District anticipates notable revenue growth across multiple individual funds, driven largely by voter-approved financial measures. The General Fund (100) is projected to increase by approximately \$9.9 million, from \$138.98 million to \$148.94 million, primarily due to gains in local tax revenues, state aid, and federal reimbursements. The Teachers Fund (200) grows by \$1.6 million, supported by an increase in local operating transfers and state funding to meet expanded salary and benefit obligations. The Debt Service Fund (300) sees a significant jump in revenue—from \$14.8 million to \$22.5 million—reflecting the new tax rate associated with Proposition O and scheduled payments on the district’s bond issuances. The most dramatic increase occurs in the Capital Projects Fund (400), which climbs from \$99.7 million to \$150.15 million, an increase of \$50.4 million fueled by the planned \$128 million bond issuance under Proposition O in Fall 2025. Overall, the 2025–2026 revenue structure reflects a strategic shift into a high-investment phase for the district, leveraging bond proceeds, tax rate adjustments, and state formula funds to support major facility upgrades, operational staffing needs, and long-range capital planning.

The major shifts below are listed by object code and in order of impact on the 2025-2026 budget. Additional detail on revenue trends, events and initiatives can be found on page 98 .

DESCRIPTION OF MAJOR EXPENDITURE OBJECTS

Expenditure objects specify the service or commodity obtained, such as salaries, employee benefits, purchased services, supplies, or capital projects. The [Missouri Financial Accounting Manual](#) defines and provides account codes for the major expenditure objects. A description of major expenditure objects can be found on page 23. Definition of funds and subfunds can be found on page 75.

TOTAL EXPENDITURES BY OBJECT (INDIVIDUAL DISTRICT FUNDS)

In addition to district funds, the Park Hill School District also accounts for expenditures by object. An expenditure's object identifies the service or commodity obtained, such as salaries, employee benefits, purchased services, supplies and materials, capital outlay, and long- and short-term debt. Subfunds are defined on page 75. Expenditure Objects are defined on page 23.

100 - General (Incidental) Fund. This fund pays for day-to-day operational expenses of the school district besides salaries, like instructional materials, utilities, and maintenance.

Expenditure Object	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual	2026-2027 Actual	2027-2028 Actual	2028-2029 Actual
6100 - Salaries	29,125,756	31,094,141	32,721,031	34,262,525	38,318,211	38,988,384	40,233,768	41,782,565
6200 - Employee Benefits	8,458,090	8,776,244	9,440,810	10,142,831	11,470,303	11,621,729	12,061,275	12,620,065
6300 - Purchased Services	18,343,460	20,356,064	20,472,238	23,811,705	26,008,548	27,625,114	28,096,814	29,262,671
6400 - Materials/Supplies	15,810,104	24,162,885	18,413,230	18,362,237	20,687,819	22,498,136	21,831,073	21,839,867
6500 - Capital Outlay	0	0	0	36,131	1,186,300	68,310	411,909	333,029
6600 - Debt	0	0	0	0	0	0	0	0
Total	71,737,411	84,389,335	81,047,308	86,615,429	97,671,181	100,801,673	102,634,839	105,838,197

200 - Special Revenue (Teachers) Fund. This fund covers salaries and benefits for all instructional staff, including teachers, librarians, and counselors.

Expenditure Object	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual	2026-2027 Actual	2027-2028 Actual	2028-2029 Actual
6100 - Salaries	75,400,444	79,396,564	83,177,276	86,279,950	94,788,289	95,833,783	99,187,537	101,441,971
6200 - Employee Benefits	21,420,577	22,415,692	23,998,667	25,520,860	27,855,115	28,288,837	29,485,210	30,927,152
6300 - Purchased Services	1,272,801	1,504,803	966,934	932,541	442,000	444,210	446,432	448,664
6400 - Materials/Supplies	0	0	0	0	0	0	0	0
6500 - Capital Outlay	0	0	0	0	0	0	0	0
6600 - Debt	0	0	0	0	0	0	0	0
Total	98,093,822	103,317,059	108,142,876	112,733,351	123,085,404	124,566,830	129,119,179	132,817,787

300 - Debt Service Fund. This fund pays off the principal and interest on any bonds issued by the school district.

Expenditure Object	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual	2026-2027 Actual	2027-2028 Actual	2028-2029 Actual
6100 - Salaries	0	0	0	0	0	0	0	0
6200 - Employee Benefits	0	0	0	0	0	0	0	0
6300 - Purchased Services	0	0	0	0	0	0	0	0
6400 - Materials/Supplies	0	0	0	0	0	0	0	0
6500 - Capital Outlay	0	0	0	0	0	0	0	0
6600 - Debt	28,687,395	17,732,164	13,511,589	16,156,618	21,305,673	24,713,948	25,772,499	26,194,099
Total	28,687,395	17,732,164	13,511,589	16,156,618	21,305,673	24,713,948	25,772,499	26,194,099

400 - Capital Projects Fund. This fund is used for acquiring or constructing long-term assets, such as buildings, buses, and technology equipment.

Expenditure Object	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual	2026-2027 Actual	2027-2028 Actual	2028-2029 Actual
6100 - Salaries	0	0	0	0	0	0	0	0
6200 - Employee Benefits	0	0	0	0	0	0	0	0
6300 - Purchased Services	0	0	0	0	0	0	0	0
6400 - Materials/Supplies	0	0	0	0	0	0	0	0
6500 - Capital Outlay	14,876,819	15,547,269	52,439,638	96,499,522	58,746,337	58,878,714	64,519,386	25,808,666
6600 - Debt	0	0	0	350	1,025,000	0	0	0
Total	14,876,819	15,547,269	52,439,638	96,499,872	59,771,337	58,878,714	64,519,386	25,808,666

MAJOR SHIFTS FROM THE PRIOR SCHOOL YEAR

From 2024–2025 to the 2025–2026 budget year, Park Hill School District is projecting a significant shift in expenditures across its individual funds, reflecting both operational growth and the launch of new capital initiatives. The General (Incidental) Fund is expected to increase from \$86.6 million to \$97.7 million, driven primarily by rising salary and benefit costs, expanded contracted services, and increased investment in supplies and equipment for the opening of Angeline Washington Elementary. In the Teachers Fund, expenditures grow from \$112.8 million to \$123.1 million, fueled by additional certified staffing and the implementation of Proposition G raises. The Debt Service Fund will see a substantial increase in bond-related expenditures, growing from \$16.2 million to \$21.3 million, due to principal and interest payments on new debt tied to Proposition O. The Capital Projects Fund reflects the largest one-year increase in the district's budget, rising from \$96.5 million to \$150.2 million. This \$53.7 million jump is directly tied to the timing of major construction projects funded by the Series 2025 bond issuance. These include Phase I of the Park Hill High School replacement, facility expansions at several elementary schools, and systemwide upgrades. Collectively, these expenditure increases reflect the district's strategic

investment in facilities and staffing, supported by voter-approved funding measures, while signaling the need for careful financial management in subsequent years as one-time bond-funded projects wind down.

Additional detail on all expenditure trends, events and initiatives that represent major shifts in expenditures from the 2024-2025 school year can be found on page 99 .

FUND BALANCES (ALL FUNDS)

The closing (June 30) restricted and unrestricted balances for each district fund appear below. Funds are defined on page 75.

100 - General (Incidental) Fund

Measure	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Opening Balance	35,331,567	35,682,646	37,484,442	42,296,213	45,958,810	39,843,552	41,204,821	42,129,552
Revenue	+118,176,485	+143,116,646	+143,358,425	+138,984,217	+148,935,664	+156,686,874	+159,963,989	+165,081,073
Expenditures	-71,737,411	-84,389,335	-81,047,308	-86,615,429	-97,671,181	-100,801,673	-102,634,839	-105,838,197
Balance Before Transfers	81,770,641	94,409,957	99,795,558	94,665,001	97,223,293	95,728,753	98,533,971	101,372,428
Transfers From	-46,087,995	-56,925,514	-57,499,346	-48,706,191	-57,379,741	-54,523,932	-56,404,419	-57,615,296
Transfers To	0	0	0	0	0	0	0	0
Ending Fund Balance	35,682,646	37,484,442	42,296,213	45,958,810	39,843,552	41,204,821	42,129,552	43,757,132
Unrestricted Fund Balance %	21.0%	20.0%	22.4%	23.05%	18.0%	18.3%	18.2%	18.3%

200 - Special Revenue (Teachers) Fund

Measure	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Opening Balance	0	0	0	0	0	0	0	0
Revenue	+57,064,173	+51,916,275	+56,065,827	+64,027,160	+65,714,034	+70,042,898	+72,714,760	+75,202,491
Expenditures	-98,093,822	-103,317,059	-108,142,876	-112,733,351	-123,085,404	-124,566,830	-129,119,179	-132,817,787
Balance Before Transfers	-41,029,648	-51,400,784	-52,077,050	-48,706,191	-57,371,370	-54,523,932	-56,404,419	-57,615,296
Transfers From	0	0	0	0	0	0	0	0
Transfers To	+41,029,648	+51,400,784	+52,077,050	+48,706,191	+57,371,370	+54,523,932	+56,404,419	+57,615,296
Ending Fund Balance	0	0	0	0	0	0	0	0
Unrestricted Fund Balance %	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

300 - Debt Service Fund

Measure	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Opening Balance	13,886,421	18,397,455	12,414,776	13,922,938	12,570,517	13,767,383	13,417,257	14,983,898
Revenue	+33,198,429	+11,749,485	+15,019,751	+14,804,197	+22,502,539	+24,363,822	+27,339,140	+28,005,158
Expenditures	-28,687,395	-17,732,164	-13,511,589	-16,156,618	-21,305,673	-24,713,948	-25,772,499	-26,194,099
Balance Before Transfers	18,397,455	12,414,776	13,922,938	12,570,517	13,767,383	13,417,257	14,983,898	16,794,957
Transfers From	0	0	0	0	0	0	0	0
Transfers To	0	0	0	0	0	0	0	0
Ending Fund Balance	18,397,455	12,414,776	13,922,938	12,570,517	13,767,383	13,417,257	14,983,898	16,794,957
Unrestricted Fund Balance %	117.8%	83.7%	74.3%	54.6%	54.5%	51.6%	56.4%	61.7%

400 - Capital Projects Fund (Unrestricted)

Measure	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Opening Balance	9,360,927	6,503,703	8,604,227	14,784,838	20,251,877	3,500,000	3,622,579	38,365,159
Revenue	+6,961,248	+8,815,046	+13,658,979	+13,090,592	+6,351,567	+3,526,961	+6,853,722	+5,671,473
Expenditures	-14,876,819	-12,239,251	-12,900,664	-7,623,553	-23,111,815	-3,404,382	-6,711,473	-5,527,120
Balance Before Transfers	1,445,356	3,079,497	9,362,542	20,251,877	3,491,629	3,622,579	3,764,828	3,909,181
Transfers From	0	0	0	0	0	0	0	0
Transfers To	0	0	0	0	0	0	0	0
Ending Fund Balance	1,445,356	3,079,497	9,362,542	20,251,877	3,491,629	3,622,579	3,764,828	3,909,181
Unrestricted Fund Balance %	53.6%	61.6%	110.8%	185.4%	24.1%	31.8%	34.0%	75.0%

CHANGES IN FUND BALANCE AND PLANS TO ADDRESS NEGATIVE TRENDS

Changes in the fund balances and plans to address negative trends appears on page 112.

LEVEL FOUR—INFORMATION BY ADMINISTRATIVE PROJECT AND LOCATION

Level Four of the [pyramid approach](#) presents a summary of all funds by Administrative Project. Administrative units within the district accounting practices are known as “Projects” and have unique five-digit codes that assist in grouping these expenditures. Expenditure Administrative Projects are used to identify the program or school in which the expenditure is being made and approved. This section is organized by (1) Revenue by Source; and (2) Expenditures by Location and Object.

TOTAL REVENUE BY SOURCE & PROJECT

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 00000 - General								
5100 - Local Sources	125,988,150	135,504,831	153,672,456	151,996,692	166,207,330	173,410,381	183,771,516	189,385,816
5200 - County Sources	5,741,282	5,511,280	6,734,674	6,950,002	6,975,289	7,001,840	7,029,718	7,058,990
5300 - State Sources	40,794,174	44,351,622	44,070,372	47,541,315	48,730,306	50,161,828	51,415,874	52,577,204
5400 - Federal Sources	0	0	0	200	205	210	215	220
5600 - Non-Current	12,636,272	73,783	95,354	90,909	92,593	94,319	96,088	97,902
5800 - Other LEAs	4,519	198,047	236,994	168,440	176,862	176,862	176,862	176,862
Project Total	185,164,397	185,639,562	204,809,849	206,747,558	222,182,585	230,845,440	242,490,273	249,296,994
Project: 01020 - LEAD Innovation Studio								
5100 - Local Sources	11,121	17,138	18,877	28,537	10,750	11,140	11,559	11,998
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	11,121	17,138	18,877	28,537	10,750	11,140	11,559	11,998
Project: 01050 - Park Hill High School								
5100 - Local Sources	709,301	701,212	675,464	724,765	600,001	616,875	634,265	652,189
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	709,301	701,212	675,464	724,765	600,001	616,875	634,265	652,189

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 01051 - PHHS Athletics								
5100 - Local Sources	106,428	91,963	91,925	93,772	96,849	99,966	103,124	106,391
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	106,428	91,963	91,925	93,772	96,849	99,966	103,124	106,391
Project: 01080 - Park Hill South High School								
5100 - Local Sources	668,387	674,729	708,302	711,103	640,498	658,513	677,076	696,208
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	668,387	674,729	708,302	711,103	640,498	658,513	677,076	696,208
Project: 01081 - PHS Athletics								
5100 - Local Sources	119,379	90,497	79,372	73,804	76,102	78,435	80,803	83,249
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	119,379	90,497	79,372	73,804	76,102	78,435	80,803	83,249
Project: 03000 - Lakeview Middle School								
5100 - Local Sources	38,759	42,060	45,963	48,917	50,330	51,759	53,202	54,687
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	38,759	42,060	45,963	48,917	50,330	51,759	53,202	54,687

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 03001 - Lakeview Athletics								
5100 - Local Sources	3,282	5,509	3,344	2,610	2,731	2,852	2,973	3,100
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	3,282	5,509	3,344	2,610	2,731	2,852	2,973	3,100
Project: 03002 - Lakeview Intramurals								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 03030 - Congress Middle School								
5100 - Local Sources	40,327	35,245	38,936	42,832	26,900	27,586	28,275	28,981
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	40,327	35,245	38,936	42,832	26,900	27,586	28,275	28,981
Project: 03031 - Congress Athletics								
5100 - Local Sources	2,645	1,869	3,252	199	209	219	229	239
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	2,645	1,869	3,252	199	209	219	229	239

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 03032 - Congress Intramurals								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 03050 - Plaza Middle School								
5100 - Local Sources	34,672	41,155	38,128	47,652	44,500	45,739	47,013	48,328
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	34,672	41,155	38,128	47,652	44,500	45,739	47,013	48,328
Project: 03051 - Plaza Athletics								
5100 - Local Sources	3,119	3,070	7,599	12,047	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	3,119	3,070	7,599	12,047	0	0	0	0
Project: 03052 - Plaza Intramurals								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 03060 - Walden Middle School								
5100 - Local Sources	30,880	32,861	26,816	28,218	23,140	23,697	24,264	24,846
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	30,880	32,861	26,816	28,218	23,140	23,697	24,264	24,846
Project: 03061 - Walden Athletics								
5100 - Local Sources	2,872	3,326	3,871	2,110	2,216	2,322	2,428	2,538
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	2,872	3,326	3,871	2,110	2,216	2,322	2,428	2,538
Project: 03062 - Walden Intramurals								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 04020 - Chinn Elementary								
5100 - Local Sources	29,858	42,231	43,987	30,261	22,085	22,629	23,186	23,757
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	29,858	42,231	43,987	30,261	22,085	22,629	23,186	23,757

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 04040 - Graden Elementary								
5100 - Local Sources	38,061	39,117	25,897	14,889	20,500	21,094	21,726	22,401
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	38,061	39,117	25,897	14,889	20,500	21,094	21,726	22,401
Project: 04060 - Line Creek Elementary								
5100 - Local Sources	14,317	38,610	12,468	7,247	10,350	10,623	10,912	11,220
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	14,317	38,610	12,468	7,247	10,350	10,623	10,912	11,220
Project: 04080 - Renner Elementary								
5100 - Local Sources	23,583	19,124	10,123	31,265	20,824	21,454	22,029	22,620
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	23,583	19,124	10,123	31,265	20,824	21,454	22,029	22,620
Project: 05000 - Southeast Elementary								
5100 - Local Sources	19,924	20,621	23,426	4,306	16,500	16,972	17,488	18,055
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	19,924	20,621	23,426	4,306	16,500	16,972	17,488	18,055

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 05020 - Union Chapel Elementary								
5100 - Local Sources	25,213	21,648	18,538	18,776	500	513	526	539
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	25,213	21,648	18,538	18,776	500	513	526	539
Project: 05040 - English Landing Elementary								
5100 - Local Sources	13,447	14,828	19,115	28,383	14,500	14,863	20,250	19,549
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	13,447	14,828	19,115	28,383	14,500	14,863	20,250	19,549
Project: 05060 - Prairie Point Elementary								
5100 - Local Sources	15,611	14,772	37,717	18,670	15,345	15,733	16,131	16,540
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	15,611	14,772	37,717	18,670	15,345	15,733	16,131	16,540
Project: 05080 - Hawthorn Elementary								
5100 - Local Sources	30,192	23,210	39,026	17,934	24,400	25,034	25,680	26,354
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	30,192	23,210	39,026	17,934	24,400	25,034	25,680	26,354

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 05090 - Tiffany Ridge Elementary								
5100 - Local Sources	34,349	37,757	30,198	30,785	29,895	30,760	31,698	32,723
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	34,349	37,757	30,198	30,785	29,895	30,760	31,698	32,723
Project: 05095 - Hopewell Elementary								
5100 - Local Sources	20,150	55,235	49,586	44,924	31,600	32,470	33,410	34,440
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	20,150	55,235	49,586	44,924	31,600	32,470	33,410	34,440
Project: 06020 - Angeline Washington Elementary								
5100 - Local Sources	0	0	0	0	12,000	12,300	12,608	12,923
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	12,000	12,300	12,608	12,923
Project: 07500 - Gerner Early Childhood Education Center								
5100 - Local Sources	11,274	27,466	43,362	58,152	21,000	21,516	22,044	22,585
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	11,274	27,466	43,362	58,152	21,000	21,516	22,044	22,585

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 09000 - District Office								
5100 - Local Sources	15,226	483	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	15,226	483	0	0	0	0	0	0
Project: 11001 - Business Services								
5100 - Local Sources	282,136	638,036	1,144,775	1,220,373	1,207,965	1,237,419	1,267,594	1,298,536
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	282,136	638,036	1,144,775	1,220,373	1,207,965	1,237,419	1,267,594	1,298,536
Project: 11002 - Operations								
5100 - Local Sources	275,804	218,976	260,756	501,180	516,608	532,276	548,192	564,624
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	275,804	218,976	260,756	501,180	516,608	532,276	548,192	564,624
Project: 11003 - Student Transportation								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 11004 - District Technology Operations								
5100 - Local Sources	564,650	728,474	641,715	709,698	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	5,170,257	44,645	0	0	0	0	0
5600 - Non-Current	0	0	642,481	197,345	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	564,650	5,898,730	1,328,841	907,043	0	0	0	0
Project: 11006 - Employee Benefits								
5100 - Local Sources	0	4,250	5,000	4,963	5,087	5,214	5,344	5,478
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	4,250	5,000	4,963	5,087	5,214	5,344	5,478
Project: 11011 - Adventure Club								
5100 - Local Sources	1,687,324	1,528,728	1,328,279	1,716,449	1,749,075	1,776,469	1,839,827	1,901,773
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	1,687,324	1,528,728	1,328,279	1,716,449	1,749,075	1,776,469	1,839,827	1,901,773
Project: 11012 - Community Education								
5100 - Local Sources	120,285	139,354	129,969	127,834	131,385	134,936	137,635	140,388
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	120,285	139,354	129,969	127,834	131,385	134,936	137,635	140,388

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 11013 - Aquatic Center								
5100 - Local Sources	64,043	109,817	137,238	91,962	93,905	95,880	98,152	100,486
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	64,043	109,817	137,238	91,962	93,905	95,880	98,152	100,486
Project: 11014 - Bond Projects								
5100 - Local Sources	0	5,191,773	2,058,222	9,611,288	15,801,783	2,860,667	1,332,597	90,294
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	60,000,000	0	77,000,000	128,000,000	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	65,191,773	2,058,222	86,611,288	143,801,783	2,860,667	1,332,597	90,294
Project: 12001 - Academic Services								
5100 - Local Sources	0	0	0	1,600	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	1,600	0	0	0	0
Project: 12002 - Curriculum Development								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 12003 - Research & Assessment								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	3,700	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	3,700	0	0	0	0	0
Project: 12004 - School Counseling								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 12005 - School Social Worker								
5100 - Local Sources	3,000	0	50	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	3,000	0	50	0	0	0	0	0
Project: 12007 - English Language Dev								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 12008 - Activities / Athletics								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 12011 - Professional Development Committee (PDC)								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 12012 - Staff Development								
5100 - Local Sources	0	0	1,950	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	1,950	0	0	0	0	0
Project: 12013 - Intervention								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 12021 - Summer School								
5100 - Local Sources	0	0	0	1,212	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	1,212	0	0	0	0
Project: 12022 - Project Lead The Way (PLTW)								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 12023 - AVID								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 12024 - Professional Studies								
5100 - Local Sources	0	0	8,019	3,138	3,217	3,297	3,380	3,464
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	8,019	3,138	3,217	3,297	3,380	3,464

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 12025 - Online Learning								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 12026 - Talented/Gifted								
5100 - Local Sources	0	900	0	793	813	833	854	875
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	900	0	793	813	833	854	875
Project: 12050 - Elementary Media & Textbooks								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 12051 - Secondary Media & Textbooks								
5100 - Local Sources	2,119	3,444	1,689	2,153	2,207	2,262	2,319	2,377
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	2,119	3,444	1,689	2,153	2,207	2,262	2,319	2,377

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 12052 - Central Processing								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 12101 - Preschool								
5100 - Local Sources	1,135,363	1,467,861	1,491,506	1,438,051	1,431,130	1,469,809	1,471,279	1,472,750
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	1,135,363	1,467,861	1,491,506	1,438,051	1,431,130	1,469,809	1,471,279	1,472,750
Project: 12103 - Pre-School (At Risk)								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 12210 - Special Education (State Or Local Funds)								
5100 - Local Sources	0	2,475	750	90	92	94	96	98
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	202,825	293,943	298,740	136,445	325,652	326,466	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	202,825	296,418	299,490	136,535	325,744	326,560	96	98

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 12211 - RJEC Special Education								
5100 - Local Sources	1,380	2,050	691	554	582	610	638	667
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	1,380	2,050	691	554	582	610	638	667
Project: 12810 - Early Childhood Special Education								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	2,811,989	2,779,355	2,817,790	3,097,239	2,903,475	3,468,140	3,502,821	3,537,849
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	2,811,989	2,779,355	2,817,790	3,097,239	2,903,475	3,468,140	3,502,821	3,537,849
Project: 13001 - Human Resources								
5100 - Local Sources	13,000	25,000	11,309	10,869	11,151	11,440	11,735	12,038
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	13,000	25,000	11,309	10,869	11,151	11,440	11,735	12,038
Project: 13002 - Education Foundation								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 13003 - Employee Fitness Center								
5100 - Local Sources	7,919	8,028	7,722	9,132	9,360	9,594	9,834	10,080
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	7,919	8,028	7,722	9,132	9,360	9,594	9,834	10,080
Project: 13004 - Employee Wellness								
5100 - Local Sources	121,825	97,363	89,245	112,280	115,087	117,964	120,913	123,936
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	121,825	97,363	89,245	112,280	115,087	117,964	120,913	123,936
Project: 13005 - Student Teacher Stipend Program								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 13207 - CTE Program Improvement Grant-Technology And Engineering Local Match								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 14001 - Quality & Evaluation								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 14002 - Student Services								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 14003 - Health Services								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 14004 - Public Information								
5100 - Local Sources	2,059	998	1,942	1,237	1,299	1,361	1,423	1,488
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	2,059	998	1,942	1,237	1,299	1,361	1,423	1,488

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 14006 - Safety & Security								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 14007 - Advertising Support								
5100 - Local Sources	-21,674	-8,041	200	-58,744	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	-21,674	-8,041	200	-58,744	0	0	0	0
Project: 14008 - Access & Inclusion								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 15002 - Legal Services								
5100 - Local Sources	559	455	634	296	303	311	319	327
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	559	455	634	296	303	311	319	327

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 15100 - Sales to Pupil -Reimbursable School Meals								
5100 - Local Sources	107,783	2,922,779	2,775,022	71,960	80,683	115,707	124,070	127,306
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	107,783	2,922,779	2,775,022	71,960	80,683	115,707	124,070	127,306
Project: 16100 - Sales To Adults-Non-Program Food Sales								
5100 - Local Sources	0	0	21,120	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	21,120	0	0	0	0	0
Project: 16500 - Food Service -Non-Program Food Sales								
5100 - Local Sources	770,689	1,005,526	1,019,506	3,635,666	1,885,889	2,704,548	2,900,040	2,975,664
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	770,689	1,005,526	1,019,506	3,635,666	1,885,889	2,704,548	2,900,040	2,975,664
Project: 19200 - Donations For Unpaid Meals								
5100 - Local Sources	148,773	0	0	2,751	3,085	4,424	4,744	4,868
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	148,773	0	0	2,751	3,085	4,424	4,744	4,868

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 32400 - P.A.T.								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	106,924	101,946	106,149	104,994	140,693	143,511	148,502	154,252
5400 - Federal Sources	0	0	5,500	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	106,924	101,946	111,649	104,994	140,693	143,511	148,502	154,252
Project: 33203 - CTE Grant - Marketing								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	26,376	35,542	28,873	19,336	22,320	22,618	24,880	27,368
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	26,376	35,542	28,873	19,336	22,320	22,618	24,880	27,368
Project: 33204 - CTE Grant - Facs								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	556	1,139	1,384	0	1,319	1,451	1,596
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	556	1,139	1,384	0	1,319	1,451	1,596
Project: 33207 - CTE Program Improvement Grant-Technology And Engineering								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	19,311	24,995	10,385	11,424	12,566	13,823	15,205
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	19,311	24,995	10,385	11,424	12,566	13,823	15,205

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 33300 - State Food Service								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	67,450	27,683	38,191	41,794	46,870	67,216	72,074	73,953
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	67,450	27,683	38,191	41,794	46,870	67,216	72,074	73,953
Project: 34200 - Evidence-Based Reading Grant -State								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	71,474	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	71,474	0	0	0	0	0
Project: 38400 - School Safety Grant								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	199,932	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	199,932	0	0	0	0	0
Project: 39703 - Grow Your Own -State Funds								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	9,900	10,000	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	9,900	10,000	0	0	0	0

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 42200 - ESSER III Funds								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	5,062,152	1,581,179	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	5,062,152	1,581,179	0	0	0	0	0	0
Project: 42201 - Teacher Retention - ESSER III								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	180,369	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	180,369	0	0	0	0
Project: 42207 - ARP - Immediate Response Services Grant								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	67,137	18,832	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	67,137	18,832	0	0	0	0
Project: 42208 - ARP -EMS Certificate Course Materials Grant								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	500	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	500	0	0	0	0

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 42209 - ARP -EMS Certificate Completion Incentive								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	1,000	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	1,000	0	0	0	0
Project: 42300 - CRRSA -Elementary And Secondary School Emergency Relief Fund (ESSER II)								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	2,952,651	362	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	2,952,651	362	0	0	0	0	0	0
Project: 42301 - Teacher Retention - ESSER III								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	83,149	179,482	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	83,149	179,482	0	0	0	0	0
Project: 42302 - Grow Your Own - ESSER II								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	6,600	3,300	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	6,600	3,300	0	0	0	0	0

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 42400 - CARES ESSER Funds								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	3,850	1,508	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	3,850	1,508	0	0	0	0	0	0
Project: 42404 - Teacher Retention - ESSER I								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 42501 - CARES Transp Supplement								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	5,851	398	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	5,851	398	0	0	0	0	0	0
Project: 42600 - Parent Reimbursement Grant - (GEER II)								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	6,061	41,219	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	6,061	41,219	0	0	0	0	0

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 42800 - CARES Student Access - CRF								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 42803 - CARES Meal Delivery – CRF								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 42804 - CARES - CRF Funds								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 43703 - Special Education High Need Fund - Feder								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	4,848	5,412	19,896	10,164	6,121	6,427	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	4,848	5,412	19,896	10,164	6,121	6,427	0	0

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 43900 - ARP -IDEA 611 Entitlement Funds								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	421,929	142,614	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	421,929	142,614	0	0	0	0	0
Project: 44100 - IDEA Entitlement Funds								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	2,224,635	2,317,779	2,251,564	2,659,558	2,417,529	2,449,708	2,539,907	2,607,308
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	2,224,635	2,317,779	2,251,564	2,659,558	2,417,529	2,449,708	2,539,907	2,607,308
Project: 44200 - ECSE Fed 611								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	208,078	185,684	169,809	207,457	264,157	207,494	210,255	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	208,078	185,684	169,809	207,457	264,157	207,494	210,255	0
Project: 44201 - ECSE Fed 619								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	57,023	57,316	53,301	66,068	59,906	67,005	67,887	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	57,023	57,316	53,301	66,068	59,906	67,005	67,887	0

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 44300 - ARP-IDEA ECSE 619								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	30,596	8,960	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	30,596	8,960	0	0	0	0	0
Project: 44500 - School Lunch Program								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	5,671,335	3,115,752	1,912,672	2,527,396	2,834,365	4,064,746	4,358,549	4,472,204
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	5,671,335	3,115,752	1,912,672	2,527,396	2,834,365	4,064,746	4,358,549	4,472,204
Project: 44501 - FNS Lunch Supply Chain								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	313,955	440,329	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	313,955	440,329	0	0	0	0	0
Project: 44600 - School Breakfast Program								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	1,528,350	661,870	494,278	517,169	579,983	831,750	891,869	915,126
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	1,528,350	661,870	494,278	517,169	579,983	831,750	891,869	915,126

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 44800 - After-School Snack Program								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	2,317	2,801	11,324	12,699	18,217	19,534	20,043
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	2,317	2,801	11,324	12,699	18,217	19,534	20,043
Project: 45100 - Title I								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	828,593	880,881	1,034,227	1,536,545	1,099,999	1,116,288	1,157,277	1,193,404
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	828,593	880,881	1,034,227	1,536,545	1,099,999	1,116,288	1,157,277	1,193,404
Project: 46100 - Title IV.A Student Support And Academic								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	49,254	54,876	80,855	65,491	77,154	80,010	81,904	83,832
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	49,254	54,876	80,855	65,491	77,154	80,010	81,904	83,832
Project: 46200 - Title III LEP								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	92,997	70,136	71,776	169,531	119,624	123,454	126,850	130,416
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	92,997	70,136	71,776	169,531	119,624	123,454	126,850	130,416

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 46201 - Title III Immigrant								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	8,933	14,731	11,156	30,200	31,170	32,088	33,064
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	8,933	14,731	11,156	30,200	31,170	32,088	33,064
Project: 46500 - Title IIA								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	151,083	212,190	304,086	463,460	525,910	262,998	271,880	281,398
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	151,083	212,190	304,086	463,460	525,910	262,998	271,880	281,398
Project: 46800 - ARP -Homeless Children and Youth II								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	35,289	16,862	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	35,289	16,862	0	0	0	0
Project: 47100 - Child Nutrition Program Emergency Operating Cost Reimbursement								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	117,194	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	117,194	0	0	0	0	0	0	0

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 47300 - CARES - School Lunch Program								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 47400 - CARES - School Breakfast Program								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 91000 - Level Up Kids								
5100 - Local Sources	20,000	10,000	9,000	6,269	10,000	10,000	10,000	10,000
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	20,000	10,000	9,000	6,269	10,000	10,000	10,000	10,000
Project: 91020 - Medicaid								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	230,231	291,244	302,570	169,882	510,000	344,000	348,000	352,000
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	230,231	291,244	302,570	169,882	510,000	344,000	348,000	352,000

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 91030 - PCHD Grant								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Project: 91050 - Kauffman Grant - Gerner								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	0	0	0	0
Project: 91060 - Kauffman Grant (Professional Studies)								
5100 - Local Sources	150,000	150,000	150,000	135,000	125,000	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	150,000	150,000	150,000	135,000	125,000	0	0	0
Project: 91070 - KC Region Covid Response & Recovery Gran								
5100 - Local Sources	40,000	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	40,000	0	0	0	0	0	0	0

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 91080 - Children's Mercy Catalyst Grant								
5100 - Local Sources	0	12,500	0	0	9,590	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	12,500	0	0	9,590	0	0	0
Project: 91090 - Robotics Grant								
5100 - Local Sources	0	0	0	0	95,400	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	0	0	0	95,400	0	0	0
Project: 95040 - Beyond The Bell								
5100 - Local Sources	23,500	23,554	23,500	23,500	23,500	23,500	23,500	23,500
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	23,500	23,554	23,500	23,500	23,500	23,500	23,500	23,500
Project: 97000 - Feminine Hygiene Products Grant Program								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	5,032	4,851	7,498	0	0	0	0
5400 - Federal Sources	0	0	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	0	5,032	4,851	7,498	0	0	0	0

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Project: 98000 - DHSS COVID-19 Testing Program								
5100 - Local Sources	0	0	0	0	0	0	0	0
5200 - County Sources	0	0	0	0	0	0	0	0
5300 - State Sources	0	0	0	0	0	0	0	0
5400 - Federal Sources	242,335	18,873	0	0	0	0	0	0
5600 - Non-Current	0	0	0	0	0	0	0	0
5800 - Other LEAs	0	0	0	0	0	0	0	0
Project Total	242,335	18,873	0	0	0	0	0	0
All Projects - Grand Total								
5100 - Local Sources	133,571,064	151,884,865	167,087,556	173,500,404	191,335,251	186,394,060	195,608,900	200,233,293
5200 - County Sources	5,748,282	5,518,280	6,741,674	6,957,002	6,982,289	7,008,840	7,036,718	7,065,990
5300 - State Sources	44,009,738	47,614,988	47,672,404	50,970,390	52,180,740	54,203,664	55,179,425	56,387,427
5400 - Federal Sources	19,430,462	15,499,260	7,684,740	8,632,964	8,537,852	9,603,477	10,106,215	10,089,015
5600 - Non-Current	12,636,272	60,073,783	737,836	77,288,254	128,092,593	94,319	96,088	97,902
5800 - Other LEAs	4,519	198,047	236,994	168,440	176,862	176,862	176,862	176,862
Project Total	215,400,336	280,789,223	230,161,204	317,517,454	387,305,587	257,481,222	268,204,208	274,050,489

MAJOR SHIFTS FROM THE PRIOR SCHOOL YEAR

Detail on all expenditure trends, events and initiatives that represent major shifts in expenditures from the 2024-2025 school year can be found on page 99.

TOTAL EXPENDITURES BY LOCATION AND OBJECT

The following table presents a detailed breakdown of Park Hill School District's expenditures by both object and location from the 2021–2022 actuals through the 2028–2029 forecast. This dual classification system provides community members, staff, and stakeholders with a clear and transparent view of how financial resources are allocated and spent across different operational areas and over time. It also supports informed decision-making by the Board of Education, guiding long-term planning and budgeting efforts tied to staffing, facility investments, and educational services.

Expenditure Location	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Location: 0000 - District								
6100 - Salaries	20,307,538	21,308,735	22,462,552	23,785,804	26,690,012	27,278,107	28,120,102	29,147,777
6200 - Employee Benefits	6,300,642	6,510,245	7,043,802	7,530,397	8,629,920	8,775,854	9,101,594	9,520,334
6300 - Purchased Services	14,308,695	15,841,170	15,552,274	18,310,398	19,396,795	20,918,368	21,132,785	21,992,258
6400 - Supplies/Materials	9,898,928	9,460,728	10,917,264	9,083,771	10,730,726	12,331,054	11,399,370	11,136,187
6500 - Capital Outlay	12,872,654	12,026,030	12,895,483	9,557,543	25,249,973	58,275,582	60,882,570	22,868,281
6600 - Debt	28,687,395	17,732,164	13,511,589	16,156,968	22,330,673	24,713,948	25,772,499	26,194,099
Location Total	92,375,852	82,879,073	82,382,964	84,424,881	113,028,099	152,292,913	156,408,920	120,858,936
Location: 1000 - District Office								
6100 - Salaries	0	0	0	0	0	0	0	0
6200 - Employee Benefits	0	0	0	0	0	0	0	0
6300 - Purchased Services	0	381	0	0	0	0	0	0
6400 - Supplies/Materials	2,304	3,682	4,133	3,481	4,500	4,613	4,728	4,846
6500 - Capital Outlay	0	0	0	0	0	0	0	0
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	2,304	4,063	4,133	3,481	4,500	4,613	4,728	4,846
Location: 1020 - LEAD Innovation Studio								
6100 - Salaries	3,835,937	4,389,940	4,496,526	4,752,574	5,192,454	5,213,862	5,395,993	5,521,665
6200 - Employee Benefits	1,063,149	1,205,911	1,274,341	1,358,987	1,478,514	1,497,556	1,560,468	1,636,661
6300 - Purchased Services	700,589	908,384	874,629	1,011,942	1,632,757	1,677,081	1,736,026	1,812,018
6400 - Supplies/Materials	258,206	696,268	412,626	367,697	487,779	494,706	507,533	520,694
6500 - Capital Outlay	595,393	190,733	23,973	58,869	0	28,605	172,485	139,455
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	6,453,274	7,391,235	7,082,095	7,550,069	8,791,504	8,911,810	9,372,505	9,630,493

Expenditure Location	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Location: 1050 - Park Hill High School								
6100 - Salaries	11,150,293	11,237,555	11,881,197	12,309,637	13,642,788	13,794,831	14,277,296	14,630,218
6200 - Employee Benefits	3,057,931	3,112,934	3,300,211	3,513,751	3,855,452	3,913,247	4,078,090	4,277,300
6300 - Purchased Services	1,444,389	1,303,812	1,341,193	1,242,489	1,061,490	1,092,252	1,130,761	1,175,591
6400 - Supplies/Materials	877,566	2,023,585	1,314,015	1,540,194	1,884,926	1,923,333	1,972,781	2,023,517
6500 - Capital Outlay	260,446	1,483,002	8,907,937	19,881,818	4,378,064	91,536	551,952	446,256
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	16,790,625	19,160,887	26,744,552	38,487,889	24,822,720	20,815,199	22,010,880	22,552,882

Location: 1080 - Park Hill South								
6100 - Salaries	10,596,058	10,978,307	11,612,411	12,259,999	13,563,738	13,696,367	14,175,385	14,525,631
6200 - Employee Benefits	2,877,355	3,006,744	3,214,053	3,541,851	3,884,350	3,940,363	4,106,868	4,307,599
6300 - Purchased Services	1,097,037	1,180,631	1,134,300	980,272	902,305	930,006	965,589	1,007,206
6400 - Supplies/Materials	925,336	2,129,112	1,271,525	1,648,600	1,918,601	1,962,121	2,012,495	2,064,179
6500 - Capital Outlay	144,752	625,834	8,671,623	14,422,537	2,756,232	89,629	540,453	436,959
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	15,640,537	17,920,627	25,903,913	32,853,259	23,025,226	20,618,486	21,800,790	22,341,574

Location: 3000 - Lakeview Middle School								
6100 - Salaries	4,848,387	5,104,955	5,313,816	5,704,047	6,317,203	6,390,232	6,613,535	6,772,642
6200 - Employee Benefits	1,381,675	1,445,515	1,515,915	1,675,470	1,846,062	1,873,333	1,952,620	2,048,067
6300 - Purchased Services	185,850	219,209	287,504	254,683	277,903	284,120	293,592	303,832
6400 - Supplies/Materials	340,725	696,137	330,541	446,013	461,176	471,771	484,264	497,089
6500 - Capital Outlay	107,160	17,913	211,847	593,541	4,233,991	71,654	432,069	349,329
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	6,863,798	7,483,729	7,659,624	8,673,754	13,136,335	9,091,110	9,776,080	9,970,959

Location: 3030 - Congress Middle School								
6100 - Salaries	5,197,785	5,260,731	5,374,973	5,457,911	6,049,676	6,118,756	6,332,558	6,483,201
6200 - Employee Benefits	1,452,749	1,444,874	1,498,736	1,585,898	1,747,790	1,773,626	1,848,579	1,938,928
6300 - Purchased Services	166,085	195,287	215,274	281,569	285,894	292,322	302,297	313,167
6400 - Supplies/Materials	343,663	712,076	332,767	476,675	437,712	447,738	459,648	471,880
6500 - Capital Outlay	19,569	26,220	5,835	340,890	0	41,954	252,978	204,534
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	7,179,850	7,639,188	7,427,585	8,142,943	8,521,072	8,674,396	9,196,060	9,411,710

Expenditure Location	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Location: 3050 - Plaza Middle School								
6100 - Salaries	4,561,013	5,011,169	5,105,328	5,311,999	5,907,601	5,974,314	6,183,062	6,329,347
6200 - Employee Benefits	1,274,067	1,381,745	1,477,573	1,518,315	1,678,215	1,703,009	1,774,945	1,861,674
6300 - Purchased Services	157,325	192,672	205,315	249,289	277,379	283,533	293,175	303,754
6400 - Supplies/Materials	339,760	744,665	377,463	549,312	463,784	474,547	487,207	500,219
6500 - Capital Outlay	24,038	23,908	408,287	2,913,328	0	40,047	241,479	195,237
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	6,356,203	7,354,159	7,573,965	10,542,243	8,326,979	8,475,450	8,979,868	9,190,231

Location: 3060 - Walden Middle School								
6100 - Salaries	4,495,332	5,173,703	5,389,621	5,450,466	6,019,007	6,087,919	6,300,645	6,450,370
6200 - Employee Benefits	1,289,230	1,434,239	1,567,792	1,671,220	1,827,001	1,853,763	1,932,618	2,027,149
6300 - Purchased Services	173,065	199,854	230,631	298,560	260,975	266,495	275,643	285,630
6400 - Supplies/Materials	295,157	676,268	336,877	475,193	465,521	476,249	488,873	501,843
6500 - Capital Outlay	65,245	8,732	19,731	4,831	0	38,140	229,980	185,940
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	6,318,029	7,492,795	7,544,652	7,900,270	8,572,504	8,722,566	9,227,759	9,450,932

Location: 4020 - Thomas B. Chinn Elementary								
6100 - Salaries	3,265,331	3,469,996	3,647,022	3,830,665	4,165,549	4,209,003	4,355,939	4,466,939
6200 - Employee Benefits	864,404	959,570	1,028,780	1,073,178	1,165,280	1,181,505	1,230,935	1,290,796
6300 - Purchased Services	64,907	101,643	132,173	87,431	120,452	114,499	118,583	122,914
6400 - Supplies/Materials	221,811	618,031	294,029	294,249	309,827	315,998	324,359	332,946
6500 - Capital Outlay	14,289	15,515	160,903	660,751	3,523,286	24,791	149,487	120,861
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	4,430,742	5,164,755	5,262,907	5,946,274	9,284,394	5,845,796	6,179,303	6,334,456

Location: 4040 - Graden Elementary								
6100 - Salaries	2,768,401	3,098,775	3,248,032	3,106,029	3,445,936	3,479,625	3,601,056	3,692,662
6200 - Employee Benefits	759,031	824,989	875,050	864,646	955,819	968,845	1,009,182	1,058,179
6300 - Purchased Services	62,906	102,141	78,183	108,968	138,155	133,950	138,972	144,267
6400 - Supplies/Materials	194,125	578,604	232,583	288,768	280,250	285,581	293,080	300,778
6500 - Capital Outlay	25,392	15,768	599,158	3,389,439	1,500	17,163	103,491	83,673
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	3,809,855	4,620,277	5,033,006	7,757,850	4,821,660	4,885,164	5,145,781	5,279,559

Expenditure Location	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Location: 4060 - Line Creek Elementary								
6100 - Salaries	3,120,340	3,133,848	3,413,471	3,329,933	3,606,773	3,643,321	3,770,479	3,865,655
6200 - Employee Benefits	860,759	869,555	973,639	975,027	1,050,097	1,064,405	1,108,871	1,162,732
6300 - Purchased Services	64,168	86,262	82,034	95,225	127,243	122,500	127,021	131,821
6400 - Supplies/Materials	180,289	468,587	211,958	202,507	264,788	269,697	276,764	284,017
6500 - Capital Outlay	21,503	33,432	254,421	661,180	3,609,576	22,884	137,988	111,564
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	4,247,059	4,591,684	4,935,523	5,263,872	8,658,477	5,122,807	5,421,123	5,555,789

Location: 4080 - Alfred L. Renner Elementary								
6100 - Salaries	3,011,475	3,066,709	3,137,925	3,267,002	3,542,762	3,577,678	3,702,540	3,793,786
6200 - Employee Benefits	863,698	874,668	915,031	985,281	1,060,375	1,074,739	1,119,913	1,174,396
6300 - Purchased Services	83,909	135,630	90,760	138,506	120,245	114,474	118,666	123,038
6400 - Supplies/Materials	197,743	553,443	224,064	303,647	265,536	270,572	277,723	285,069
6500 - Capital Outlay	8,186	16,086	722,454	4,779,628	1,500	19,070	114,990	92,970
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	4,165,012	4,646,536	5,090,234	9,474,064	4,990,418	5,056,533	5,333,832	5,469,259

Location: 5000 - Southeast Elementary								
6100 - Salaries	3,129,124	3,420,799	3,607,454	3,726,339	4,021,674	4,063,335	4,205,194	4,311,337
6200 - Employee Benefits	858,999	910,931	1,017,774	1,087,562	1,161,249	1,177,355	1,226,743	1,286,428
6300 - Purchased Services	86,581	134,341	92,988	82,320	119,075	114,003	118,237	122,716
6400 - Supplies/Materials	215,574	658,700	284,569	291,281	302,530	308,569	316,750	325,151
6500 - Capital Outlay	12,877	5,312	320,638	717,400	7,025,050	20,977	126,489	102,267
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	4,303,155	5,130,083	5,323,423	5,904,902	12,629,578	5,684,239	5,993,413	6,147,899

Location: 5020 - Union Chapel Elementary								
6100 - Salaries	3,412,471	3,783,806	4,011,842	4,108,915	4,517,791	4,566,537	4,726,012	4,845,126
6200 - Employee Benefits	985,858	1,043,710	1,080,946	1,129,848	1,239,239	1,256,972	1,309,245	1,372,869
6300 - Purchased Services	87,371	168,028	76,923	84,637	119,078	113,150	117,216	121,488
6400 - Supplies/Materials	260,772	745,537	278,537	359,615	279,949	285,375	292,975	300,780
6500 - Capital Outlay	8,036	4,922	511,254	4,975,662	1,500	17,163	103,491	83,673
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	4,754,508	5,746,002	5,959,502	10,658,677	6,157,557	6,239,197	6,548,939	6,723,936

Expenditure Location	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Location: 5040 - English Landing Elementary								
6100 - Salaries	3,012,812	3,326,632	3,416,601	3,558,295	3,877,258	3,916,550	4,052,797	4,153,396
6200 - Employee Benefits	840,014	935,009	975,896	1,032,182	1,116,716	1,132,092	1,179,469	1,236,740
6300 - Purchased Services	49,685	96,043	81,878	109,736	127,605	121,923	126,297	130,883
6400 - Supplies/Materials	204,728	576,799	238,984	241,720	300,641	306,483	314,514	322,754
6500 - Capital Outlay	13,812	0	277,151	632,781	4,197,940	20,060	120,960	97,797
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	4,121,051	4,934,482	4,990,510	5,574,714	9,620,160	5,497,108	5,794,037	5,941,570

Location: 5060 - Prairie Point Elementary								
6100 - Salaries	3,265,115	3,382,533	3,568,714	3,634,780	3,960,776	4,001,765	4,141,468	4,243,847
6200 - Employee Benefits	924,411	916,313	970,322	1,052,001	1,145,576	1,161,408	1,210,080	1,268,887
6300 - Purchased Services	50,341	111,545	76,433	141,465	118,144	113,079	117,305	121,735
6400 - Supplies/Materials	202,666	551,786	249,672	349,823	290,719	296,367	304,182	312,206
6500 - Capital Outlay	13,762	8,721	565,703	3,157,287	1,500	17,163	103,491	83,673
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	4,456,295	4,970,898	5,430,844	8,335,356	5,516,715	5,589,782	5,876,526	6,030,348

Location: 5080 - Hawthorn Elementary								
6100 - Salaries	3,161,178	3,248,603	3,401,632	3,601,331	3,960,528	4,001,093	4,140,776	4,244,192
6200 - Employee Benefits	858,901	867,889	942,365	1,004,175	1,101,031	1,116,350	1,163,027	1,219,658
6300 - Purchased Services	61,655	87,722	141,903	297,472	292,674	293,696	305,094	317,017
6400 - Supplies/Materials	206,277	598,462	246,366	267,470	286,648	292,118	299,761	307,604
6500 - Capital Outlay	6,236	7,791	1,480	256,145	1,500	17,163	103,491	83,673
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	4,294,247	4,810,467	4,733,746	5,426,593	5,642,381	5,720,420	6,012,149	6,172,144

Location: 5085 - Angeline Washington Elementary								
6100 - Salaries	0	0	0	0	0	0	0	0
6200 - Employee Benefits	0	0	0	0	0	0	0	0
6300 - Purchased Services	0	0	0	0	0	0	0	0
6400 - Supplies/Materials	0	0	0	0	0	0	0	0
6500 - Capital Outlay	0	551,661	11,103,700	0	0	0	0	0
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	0	551,661	11,103,700	0	0	0	0	0

Expenditure Location	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Location: 5090 - Tiffany Ridge Elementary								
6100 - Salaries	3,448,830	3,646,656	3,862,031	3,958,646	4,304,073	4,349,536	4,501,415	4,612,800
6200 - Employee Benefits	990,477	1,035,825	1,130,504	1,179,112	1,283,716	1,301,605	1,356,667	1,422,788
6300 - Purchased Services	50,858	131,742	82,692	134,542	120,203	115,148	119,420	123,968
6400 - Supplies/Materials	239,749	668,804	263,801	277,532	294,969	300,691	308,596	316,709
6500 - Capital Outlay	8,036	35,363	1,538	409,290	1,500	17,163	103,491	83,673
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	4,737,950	5,518,390	5,340,565	5,959,122	6,004,461	6,084,143	6,389,589	6,559,938

Location: 5095 - Hopewell Elementary								
6100 - Salaries	3,167,855	3,500,850	3,749,311	3,889,088	4,235,664	4,280,921	4,430,394	4,541,997
6200 - Employee Benefits	875,516	955,234	1,070,658	1,154,094	1,256,600	1,274,104	1,327,686	1,392,336
6300 - Purchased Services	75,117	171,882	98,007	100,426	129,952	125,372	129,944	134,791
6400 - Supplies/Materials	216,482	686,041	265,617	311,613	305,282	312,096	319,690	327,845
6500 - Capital Outlay	63,447	0	8,106	58,777	1,500	20,977	126,489	102,267
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	4,398,415	5,314,007	5,191,699	5,513,998	5,928,998	6,013,470	6,334,203	6,499,236

Location: 6000 - Russell Jones Education Center								
6100 - Salaries	1,496,715	1,573,439	1,587,342	1,700,899	1,879,885	1,907,550	1,974,316	2,030,817
6200 - Employee Benefits	467,594	462,343	462,934	543,126	606,154	615,521	641,225	672,311
6300 - Purchased Services	218,870	53,527	55,950	204,513	194,700	196,257	197,916	199,641
6400 - Supplies/Materials	32,614	75,216	53,930	72,618	61,203	62,726	64,286	65,885
6500 - Capital Outlay	10,180	444,257	6,515,160	2,103,523	0	17,163	103,491	83,673
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	2,225,973	2,608,782	8,675,316	4,624,679	2,741,942	2,799,217	2,981,234	3,052,327

Location: 6020 - Angeline Washington Elementary								
6100 - Salaries	0	0	0	11,743	109,243	110,720	114,595	118,748
6200 - Employee Benefits	0	0	0	1,909	17,326	17,672	18,338	19,226
6300 - Purchased Services	0	0	0	8,558	44,054	45,722	47,643	49,690
6400 - Supplies/Materials	0	0	0	281,744	267,538	274,208	281,449	288,879
6500 - Capital Outlay	0	0	0	25,926,128	3,459,428	19,070	114,990	92,970
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	0	0	0	26,230,082	3,897,589	467,392	577,015	569,513

Expenditure Location	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Location: 7500 - Gerner Family Early Education Center								
6100 - Salaries	3,274,212	3,372,967	3,610,507	3,786,373	4,096,109	4,160,145	4,305,748	4,442,383
6200 - Employee Benefits	1,032,203	993,693	1,103,155	1,185,661	1,218,936	1,237,242	1,289,322	1,352,159
6300 - Purchased Services	426,859	438,964	508,128	521,245	583,470	601,374	631,064	673,910
6400 - Supplies/Materials	155,632	240,353	271,909	228,714	323,214	331,523	340,045	348,790
6500 - Capital Outlay	2,298	6,069	0	133,263	0	13,349	80,493	65,079
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	4,891,204	5,052,046	5,493,698	5,855,256	6,221,729	6,343,633	6,646,672	6,882,321

Location: 9001 - Aquatic Center								
6100 - Salaries	0	0	0	0	0	0	0	0
6200 - Employee Benefits	0	0	0	0	0	0	0	0
6300 - Purchased Services	0	0	0	0	0	0	0	0
6400 - Supplies/Materials	0	0	0	0	0	0	0	0
6500 - Capital Outlay	0	0	237,350	901,042	1,488,597	1,907	11,499	9,297
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	0	0	237,350	901,042	1,488,597	1,907	11,499	9,297

Location: 9003 - Support Services Center								
6100 - Salaries	0	0	0	0	0	0	0	0
6200 - Employee Benefits	0	0	0	0	0	0	0	0
6300 - Purchased Services	0	0	0	0	0	0	0	0
6400 - Supplies/Materials	0	0	0	0	0	0	0	0
6500 - Capital Outlay	579,509	0	15,905	0	0	3,814	22,998	18,594
6600 - Debt	0	0	0	0	0	0	0	0
Location Total	579,509	0	15,905	0	0	3,814	22,998	18,594

All Locations - Grand Total								
6100 - Salaries	104,526,200	110,490,706	115,898,307	120,542,475	133,106,500	134,822,167	139,421,305	143,224,536
6200 - Employee Benefits	29,878,667	31,191,936	33,439,477	35,663,691	39,325,418	39,910,566	41,546,485	43,547,217
6300 - Purchased Services	19,616,261	21,860,867	21,439,171	24,744,246	26,450,548	28,069,324	28,543,246	29,711,335
6400 - Supplies/Materials	15,810,104	24,162,885	18,413,230	18,362,237	20,687,819	22,498,136	21,831,073	21,839,867
6500 - Capital Outlay	14,876,819	15,547,269	52,439,638	96,535,653	59,932,637	58,947,024	64,931,295	26,141,695
6600 - Debt	28,687,395	17,732,164	13,511,589	16,156,968	22,330,673	24,713,948	25,772,499	26,194,099
Location Total	213,395,446	220,985,827	255,141,412	312,005,270	301,833,595	308,961,165	322,045,903	290,658,749

MAJOR SHIFTS FROM THE PRIOR SCHOOL YEAR

Detail on all expenditure trends, events and initiatives that represent major shifts in expenditures from the 2025-2026 school year can be found on page 99 .

FUND BALANCES (ALL FUNDS)

The closing (June 30) restricted and unrestricted balances for district operating funds appear in the table “Fund Balance (All Funds) found on page 110.

CHANGES IN FUND BALANCE AND PLANS TO ADDRESS NEGATIVE TRENDS

The district has identified the following fund balance metrics as Key Performance Indicators and develops plans to address negative trends: (1) Ending unrestricted fund balance percentage in *100 – General (Incidental) Fund*; (2) Ending unrestricted fund balance percentage in *400 – Capital Projects Fund*; and (3) Fund balance amount in *300 – Debt Service Fund* as a function of future debt payments. Additional detail on these KPIs can be found on pages 97 .

The budget and forecast data above show no major negative trends in fund balance percentages. In forecasted years where fund balances are forecasted to drop, this is the result of intentional spending on capital projects in future years to address the CSIP objective on addressing aging facilities in order to remove barriers to learning.

FUND BALANCE DISCUSSION

The Park Hill School District has established key performance indicators to monitor financial performance and condition. In addition, the district budget includes forecasts for three fiscal years beyond the budget year to detail both short- and long-term financial sustainability. While the State of Missouri does not regulate fund balances for public school districts, the Park Hill School District Board of Education has established guidelines for fund balances that demonstrate sound financial stewardship and long-term sustainability for district taxpayers. Below are the guidelines the district uses to monitor the unrestricted fund balances in each of the district’s four major funds:

Fund Code - Name	Key Performance Indicator Target / Guideline
100 - General (Incidental) Fund	A fund balance of 18 to 22% of previous year’s operating expenditures at the end of the school year
200 - Special Revenue (Teachers) Fund	A fund balance of \$0 at the end of the school year
300 - Debt Service Fund	A fund balance that is a “reasonable reserve” no higher than the next calendar year’s debt payment
400 - Capital Projects Fund	A fund balance between \$3.5 and \$6.5 million

The district anticipates ending the 2024-2025 school year and opening the 2025-2026 school year with the following fund balances:

JUNE 30, 2025 – ESTIMATED

The district anticipates ending the 2024-2025 school year with the following fund balances:

Fund Code – Name	Target	Performance	Condition
100 - General (Incidental) Fund	18 to 22% of Prior Year Operating Expenditures	23.1% \$46.0 million	✗ KPI Not Met Balance Exceeds Target
200 - Special Revenue (Teachers) Fund	\$0 (Zeroed Out at Conclusion of Each Year)	0.0% \$0.0 million	✓ KPI Met
300 - Debt Service Fund	> 50% the average of the following two fiscal year's known debt payments	54.6% \$12.6 million	✓ KPI Met
400 - Capital Projects Fund	65 to 85% of Prior Years Capital (Subfund 404) Expenditures	185.4% \$20.3 million	✗ KPI Not Met Balance Exceeds Target

The table summarizes estimated ending fund balances for the 2024–2025 school year across the district's primary funds.

Fund 100 – General (Incidental) Fund is projected to end the year at 23.1% of prior year operating expenditures, slightly above the Board's target range of 18% to 22%. This intentional overage supports anticipated startup costs for opening Angeline Washington Elementary School in August 2025.

Fund 200 – Special Revenue (Teachers) Fund is expected to close the year at \$0, in line with its design to be fully expended annually and successfully meets its performance target.

Fund 300 – Debt Service Fund is also on track, with a projected ending balance of 54.6%, exceeding the requirement to hold at least 50% of the next two years' known debt payments.

Fund 400 – Capital Projects Fund is projected to end the year with a balance of 185.4% of prior year expenditures, significantly above the target range of 65% to 85%. This higher balance reflects accumulated reserves from prior years that are earmarked for future construction needs under the Proposition I bond program. These funds will help support ongoing facility upgrades aligned with the district's strategic objective to maximize financial resources and address aging infrastructure that presents barriers to learning.

Overall, these fund balance estimates reflect a proactive and purposeful financial strategy to position the district for success in 2025–2026 and beyond.

JUNE 30, 2025 - BUDGETED

The district anticipates ending the 2025-2026 school year with the following unrestricted fund balances:

Fund Code – Name	Target	Performance	Condition
100 - General (Incidental) Fund	18 to 22%	18.0% \$39.8 million	✓ KPI Met
200 - Special Revenue (Teachers) Fund	\$0 (Zeroed Out at Conclusion of Each Year)	\$0	✓ KPI Met
300 - Debt Service Fund	> 50% the average of the following two fiscal year's known debt payments	54.5% \$13.7 million	✓ KPI Met
400 - Capital Projects Fund	\$3.5 to \$6.5 million	24.1% \$3.5 million	✓ KPI Met

The Board of Education has recently updated the Key Performance Indicator (KPI) for Fund 400 – Capital Projects Fund. Beginning with the 2025–2026 budget, the KPI for this fund is defined as maintaining an unrestricted fund balance between \$3.5 million and \$6.5 million at the close of the school year. As shown in the table, the district anticipates meeting this new target, with the Capital Projects Fund projected to end the year at \$3.5 million, or 24.1% of prior year expenditures. The table also reflects strong financial alignment across all major funds.

Fund 100 – General (Incidental) Fund is projected to end the year at 18.0% of prior year operating expenditures, meeting the Board's established range of 18% to 22%. This marks a planned drawdown from the previous year's 23.1%, as the district strategically utilizes reserves to support the launch of Angeline Washington Elementary School.

Fund 200 – Special Revenue (Teachers) Fund is once again expected to zero out as required, ensuring that all allocated resources are used to support instructional staff compensation.

Fund 300 – Debt Service Fund is forecast to close with a \$13.7 million balance, exceeding the Board's benchmark of 50% of the average of the next two years' known debt payments, with a projected performance of 54.5%.

Fund 400 – Capital Projects Fund. The Board of Education has recently updated the KPI for Fund 400 – Capital Projects Fund. Beginning with the 2025–2026 budget, the KPI for this fund is defined as maintaining an unrestricted fund balance between \$3.5 million and \$6.5 million at the close of the school year. As shown in the table, the district anticipates meeting this new target, with the Capital Projects Fund projected to end the year at \$3.5 million, or 24.1% of prior year expenditures. The table also reflects strong financial alignment across all major funds.

Collectively, these fund balances reflect the district's prudent financial management, ensuring readiness for both operational and capital needs while maintaining compliance with Board-established performance expectations.

CAPITAL EXPENDITURES AND CAPITAL PLANNING

The district uses a capital planning process that includes staff members documenting and prioritizing major capital improvement projects. For the 2025-2026 school year, the approved capital plan includes improvements at many of the district facilities.

REVENUE SOURCES FOR CAPITAL PROJECTS

There are three major revenue sources for an annual capital plan:

1. Revenue generated from the *Fund 400 - Capital Outlay* tax levy.
2. Proceeds from the sale of general obligation bonds.
3. Transfers from *Fund 100 - General (Incidental) Fund*. State regulations also allow for limited transfers from *100 - General (Incidental) Fund* to *400 - Capital Projects Fund* via the “Greater of \$162,326 or 7% x SAT x Prior Year Weighted Average Daily Attendance (WADA)” transfer, which allows the district to transfer approximately \$5.0 million dollars annually from the *100 - General (Incidental) Fund* to *400 - Capital Projects Fund*. Other limited transfers are also allowed by the state.

These revenues are placed into one of two subfunds: *404 - Regular Capital Outlay Subfund* and *408 - Bond Proceeds’ Capital Outlay Subfund*.

SUBFUND 404 - REGULAR CAPITAL OUTLAY

The table below compares activity in Subfund 404- Regular Capital Outlay, utilizing estimated year-end figures for 2024-2025, and budgeted values for 2025-2026. Because capital projects will typically span multiple fiscal years, forecasts for fiscal years 2027 through 2029 are provided.

Measure	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Opening Balance	14,784,838	20,251,877	3,500,000	3,622,579	3,764,828
Revenue	+13,090,592	+6,351,567	+3,526,961	+6,853,722	+5,671,473
Expenditures	-7,623,553	-23,111,815	-3,404,382	-6,711,473	-5,527,120
Balance Before Transfers	20,251,877	3,491,629	3,622,579	3,764,828	3,909,181
Transfers From	0	0	0	0	0
Transfers To	0	+8,371	0	0	0
Unrestricted Fund Balance	20,251,877	3,500,000	3,622,579	3,764,828	3,909,181

The fund balance in *Subfund 404 - Regular Capital Outlay* allows the district to address the planned capital needs without revenues from the sale of general obligation bonds. The capital needs of the district vary greatly from year to year as maintenance cycles for facility upkeep (e.g., school roofs, flooring, parking lots) converge with technology maintenance cycles (e.g., laptop, technology equipment replacements) and other one-time capital needs (e.g., playground upkeep).

The strategic use of the capital fund balance has been planned as the district addresses capital needs. A large expenditure in capital improvements is planned during the 2025-2026 school year to improve existing facilities, supporting the district's CSIP objective of maximizing financial resources to address aging facilities in order to remove barriers to learning.

SUBFUND 408 - BOND PROCEEDS' CAPITAL OUTLAY

The strategic sale of revenue bonds over time (a) supports the cash flow necessary to construct new facilities and complete capital improvements at existing facilities and (b) structures debt over time to maintain the district's existing debt service rate, resulting in no tax increase for district taxpayers. Since 2006, the district has sold all voter-approved general obligation bonds without increasing the debt service tax rate. In April 2022, district taxpayers overwhelmingly passed Proposition I, a \$137.0 million bond issue for the purpose of "constructing, acquiring, improving, renovating, furnishing, and equipping new and existing school facilities including but not limited to the construction of an elementary school and acquiring land." The district split the sale of bonds into two series: one series sold in January 2023 (Series 2023) for \$60 million. This revenue is reflected in the district's 2022–2023 financial reports. The second series (Series 2024) sold in 2024–2025 for the remaining \$77 million authorized by voters.

In April 2025, voters approved Proposition O, another \$137.0 million bond measure designed to fund Phase I of the Park Hill High School replacement project, outdoor athletic facility improvements, and additions to Thomas B. Chinn, Line Creek, and Southeast Elementary Schools. The voters approved a \$0.30 tax increase to support the repayment of bonds for these projects.

In 2025-2026, this district is planning to structure the sale of Proposition O bonds across a single series (Series 2025) to align with project timelines and debt repayment schedules, while holding the debt service levy steady. Series 2025/Proposition O bonds—estimated at \$128 million—is planned for sale in the fall of 2025.

The table below compares activity in *Subfund 408- Bond Proceeds' Capital Outlay*, utilizing estimated year-end figures for 2024-2025, and budgeted values for 2025-2026. Because bond projects will typically span multiple fiscal years, forecasts for fiscal years 2027 through 2029 are provided.

Measure	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Opening Balance	24,403,003	22,137,972	129,280,233	76,666,568	20,191,252
Revenue	+86,611,288	+143,801,783	+2,860,667	+1,332,597	+90,294
Expenditures	-88,876,319	-36,659,522	-55,474,332	-57,807,913	-20,281,546
Balance Before Transfers	22,137,972	129,280,233	76,666,568	20,191,252	0
	0	0	0	0	0
Transfers From	0	0	0	0	0
Transfers To	0	0	0	0	0
Ending Fund Balance	22,137,972	129,280,233	76,666,568	20,191,252	0

It is planned that all bond funds from that the April 2022 ballot initiative will be spent by June 30, 2026.

Bond project expenditures (i.e., construction costs) often lag the receipt of the bond proceeds. After bond proceeds are received and these funds are spent down, the district earns interest on the balance using state-approved investment strategies. These additional funds are used to support the projects approved by the voters.

CAPITAL PLAN EXPENDITURES

The 2025-2026 capital plan is budgeted to cost \$59.5 million. For budget year 2025-2026, capital expenditures are budgeted in two subfunds (404 and 408) and *Object 6500 - Capital Outlay* account codes.

A summary of the capital expenditure budget by object detail code follows:

Capital Expenditure	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
6511 - Land	0	0	1,907	11,499	9,297
6521 - Buildings	80,142,597	37,094,513	55,544,891	58,213,224	20,609,389
6531 - Improvements Other Than Buildings	9,717,764	7,909,502	28,605	162,409	131,382
6541 - Regular Equipment	3,955,346	12,911,122	442,999	2,651,090	2,143,565
6542 - Equipment - Instructional Apparatus	157,528	39,000	119,224	718,908	581,241
6543 - Technology-Related Hardware	2,106,113	1,617,500	2,553,148	2,519,477	2,131,002
6544 - Technology Software	87,192	0	82,001	494,457	399,771
6551 - Vehicles -Except School Buses	369,113	361,000	174,249	160,231	136,048
6591 - Other Capital Outlay	0	0	0	0	0
Total	96,535,653	59,932,637	58,947,024	64,931,295	26,141,695

CAPITAL EXPENDITURES BY LOCATION

The following table outlines projected capital expenditures by site for the Park Hill School District from the 2024–2025 through 2028–2029 fiscal years. These figures represent planned investments in school buildings and support facilities, including renovations, additions, new construction, and equipment purchases. The data reflects both site-specific projects and broader initiatives budgeted under the general "District" and "District Office" categories.

Location	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
0000 - District	9,557,543	25,249,973	58,275,582	60,882,570	22,868,281
1000 - District Office	0	0	0	0	0
1020 - LEAD Innovation Studio	58,869	0	28,605	172,485	139,455
1050 - Park Hill High School	19,881,818	4,378,064	91,536	551,952	446,256
1080 - Park Hill South	14,422,537	2,756,232	89,629	540,453	436,959
3000 - Lakeview Middle School	593,541	4,233,991	71,654	432,069	349,329
3030 - Congress Middle School	340,890	0	41,954	252,978	204,534
3050 - Plaza Middle School	2,913,328	0	40,047	241,479	195,237
3060 - Walden Middle School	4,831	0	38,140	229,980	185,940
4020 - Thomas B. Chinn Elementary	660,751	3,523,286	24,791	149,487	120,861
4040 - Graden Elementary	3,389,439	1,500	17,163	103,491	83,673
4060 - Line Creek Elementary	661,180	3,609,576	22,884	137,988	111,564
4080 - Alfred L. Renner Elementary	4,779,628	1,500	19,070	114,990	92,970
5000 - Southeast Elementary	717,400	7,025,050	20,977	126,489	102,267
5020 - Union Chapel Elementary	4,975,662	1,500	17,163	103,491	83,673
5040 - English Landing Elementary	632,781	4,197,940	20,060	120,960	97,797
5060 - Prairie Point Elementary	3,157,287	1,500	17,163	103,491	83,673
5080 - Hawthorn Elementary	256,145	1,500	17,163	103,491	83,673

Location	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
5090 - Tiffany Ridge Elementary	409,290	1,500	17,163	103,491	83,673
5095 - Hopewell Elementary	58,777	1,500	20,977	126,489	102,267
6000 - Russell Jones Education Center	2,103,523	0	17,163	103,491	83,673
6020 - Angeline Washington Elementary	25,926,128	3,459,428	19,070	114,990	92,970
7500 - Gerner Family Early Education	133,263	0	13,349	80,493	65,079
9001 - Aquatic Center	901,042	1,488,597	1,907	11,499	9,297
9003 - Support Services Center	0	0	3,814	22,998	18,594
Total	96,535,653	59,932,637	58,947,024	64,931,295	26,141,695

Capital expenditures are expected to peak in the 2026–2027 and 2027–2028 fiscal years, aligning with the implementation timeline of major bond-funded initiatives approved through Proposition O in April 2025. A substantial portion of planned expenditures—particularly in 2025–2026 and the following two years—is allocated to the "District" and "District Office" lines. This budgeting strategy reflects the early design, engineering, and construction work associated with large-scale, multi-site projects such as the Park Hill High School replacement, outdoor facility upgrades, and additions at Chinn, Line Creek, and Southeast Elementary Schools. These projects, while ultimately benefiting specific schools, are initially coded to the district level until costs can be allocated to specific locations during construction phases.

As projects move forward, spending will shift from centralized accounting codes to individual school sites, as seen in increasing values for facilities such as Park Hill South, Line Creek Elementary, and the Support Services Center. This phased expenditure approach ensures flexibility in project management while preserving transparency in long-term capital planning. The overall trend highlights the district's commitment to investing in safe, modern, and equitable learning environments across all campuses.

2025-2026 CAPITAL IMPROVEMENT PROJECTS BY SCHOOL

The table below outlines specific capital improvement projects planned for the 2025–2026 school year, organized by school or district location. These projects represent a portion of the Park Hill School District's long-range facility plan and are funded primarily through Proposition O bond proceeds and annual capital allocations. Improvements may include new construction, building additions, major renovations, infrastructure upgrades, and site enhancements. This detailed view provides a clearer picture of how planned investments will support learning environments, operational efficiency, and facility longevity across the district.

Location	2025-2026 Budgeted Capital Improvement Projects
1020 - LEAD Innovation Studio	No Work Planned
1050 - Park Hill High School	• Complete gymnasium and weight room addition • Add parking lots on west side • Perform Piering repairs • Remove greenhouse • Upgrade designated HVAC equipment • Selected door replacements • Refinish gymnasium floors

Location	2025-2026 Budgeted Capital Improvement Projects
1080 - Park Hill South	• Complete gymnasium and weight room addition • Complete fine arts addition • Refinish gymnasium floors • Install playground for child development class • Selected roof repairs
3000 - Lakeview Middle School	• Renovate classrooms ○ Remove casework ○ Install LED lights throughout ○ Install new ceilings throughout ○ Upgrade flooring • Replace aging furniture
3030 - Congress Middle School	• Refinish gymnasium floor • Plan for summer 2026 renovations
3050 - Plaza Middle School	• Asphalt repairs • Refinish gymnasium floor • Selected roof repairs
3060 - Walden Middle School	• Refinish gymnasium floor
4020 - Thomas B. Chinn Elementary	• Renovate classrooms ○ Remove casework ○ Install LED lights throughout ○ Install new ceilings throughout ○ Install lockers in classrooms ○ Upgrade flooring ○ Replace aging furniture • Renovate kitchen • Masonry restorations • Selected roof replacement • Upgrade playground equipment • Replace playground mulch with artificial turf • Install artificial turf playfield • Selected HVAC upgrades • Install new egress gate in fencing • Replace 4 ft. fencing with 6 ft. • Remove mobile classroom
4040 - Graden Elementary	• Upgrade designated HVAC equipment • Install interior doors • Repair parking lot and playground asphalt
4060 - Line Creek Elementary	• Upgrade designated HVAC equipment • Install exterior doors • Upgrade playground equipment • Replace playground mulch with artificial turf • Install new egress gate in fencing • Install artificial turf playfield • Renovate kitchen

Location	2025-2026 Budgeted Capital Improvement Projects
4080 - Alfred L. Renner Elementary	• Renovate classrooms ○ Remove casework ○ Install LED lights throughout ○ Install new ceilings throughout ○ Install lockers in classrooms ○ Upgrade flooring ○ Replace aging furniture • Concrete repairs • Install new egress gate in fencing • Replace artificial turf on playground (Warranty) • Remove mobile classroom
5000 - Southeast Elementary	• Renovate kitchen • Restroom addition • Renovate classrooms ○ Remove casework ○ Install LED lights throughout ○ Install new ceilings throughout ○ Install lockers in classrooms ○ Upgrade flooring ○ Replace aging furniture
5020 - Union Chapel Elementary	• Selected HVAC upgrades • Added second entrance to parking lot • Install new egress gate in fencing • Upgrade playground equipment • Replace playground mulch with artificial turf • Remove mobile classroom
5040 - English Landing Elementary	• Asphalt repairs • Remove mobile classrooms • Upgrade designated HVAC equipment • Install new egress gate in fencing • Renovate kitchen • Upgrade playground equipment • Replace playground mulch with artificial turf • Install artificial turf playfield • Install new egress gate in fencing • Added staff restroom • Renovate classrooms ○ Remove casework ○ Install LED lights throughout ○ Install new ceilings throughout ○ Install lockers in classrooms • Upgrade flooring • Replace aging furniture
5060 - Prairie Point Elementary	• Replace 4 ft. fencing with 6 ft. • Install new egress gate in fencing • Asphalt repairs on playground

Location	2025-2026 Budgeted Capital Improvement Projects
5080 - Hawthorn Elementary	• Upgrade playground equipment • Replace playground mulch with artificial turf • Replace 4 ft. fencing with 6 ft. • Install new egress gate in fencing • Remove mobile classroom
5090 - Tiffany Ridge Elementary	• Install new egress gate in fencing • Update furniture • Remove mobile classroom
5095 - Hopewell Elementary	• Asphalt repairs • Install new egress gate in fencing
6000 - Russell Jones Education Center	• Asphalt repairs
6020 - Angeline Washington Elementary	• Complete construction
7500 - Gerner Family Early Education	• Upgrade playground equipment • Replace playground mulch with artificial turf • Install new egress gate in fencing • Replace 4 ft. fencing with 6 ft.
9001 - Aquatic Center	• Dryland workout area addition • Install fire access road to northwest corner • Interior renovations

DISTRICT DEBT

DEBT

The Park Hill School District's outstanding debt reflects voter-supported investments in long-term capital improvements to district facilities. In April 2022, voters approved Proposition I, authorizing the issuance of \$137.0 million in general obligation bonds to fund new construction, renovations, equipment purchases, and land acquisition. The district structured the bond issuance in two phases:

- \$60 million was sold in January 2023 (Series 2023)
- The remaining \$77 million was sold in Fall 2024 (Series 2024)

These issuances significantly increased the district's total debt obligation in 2024–2025 and subsequent years, as shown in the table below.

In April 2025, voters approved Proposition O, authorizing \$128 million in new bonds. This funding supports the Phase 1 replacement of Park Hill High School, stadium and field improvements at Park Hill South, additions to Chinn, Line

Creek, and Southeast Elementary Schools, safety upgrades, and land acquisition. The 2025–2026 budget includes the sale of all \$128 million in bonds, which is the primary driver of the increase in debt obligations for that year.

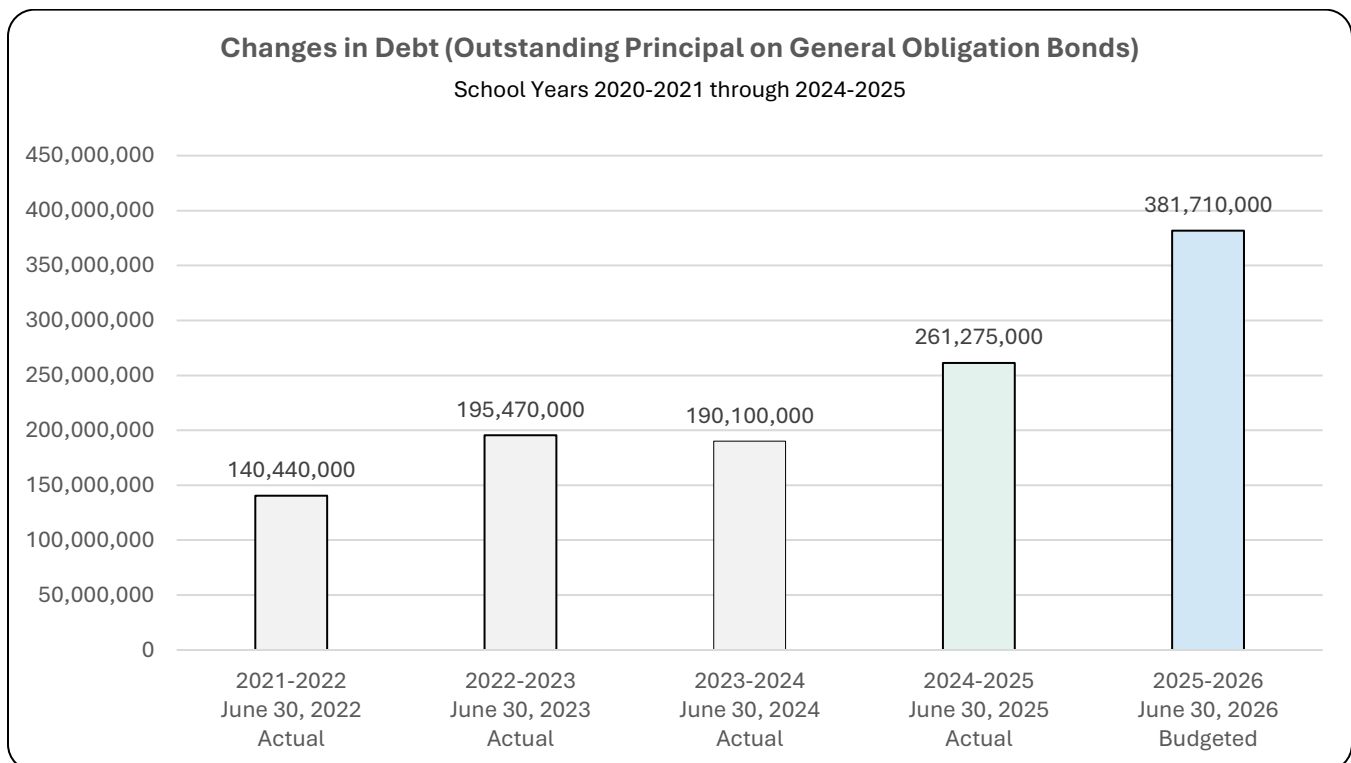
	2021-2022 June 30, 2022 Actual	2022-2023 June 30, 2023 Actual	2023-2024 June 30, 2024 Actual	2024-2025 June 30, 2025 Actual	2025-2026 June 30, 2026 Budgeted
Payment Type					
Outstanding Principal	140,440,000	195,470,000	190,100,000	261,275,000	381,710,000

The district's outstanding principal rose from \$140.4 million in 2021–2022 to a projected \$381.7 million in 2025–2026, a reflection of the phased issuance of voter-approved bonds. The most significant increase occurs between 2024–2025 and 2025–2026—a jump of over \$120 million—corresponding to the initial issuance under Proposition O.

This increased debt load is consistent with the district's long-range facilities planning and demonstrates the community's strong support for educational infrastructure investments. The district will continue to manage debt responsibly through its annual debt service levy and financial forecasting.

CHANGES IN DEBT (GRAPH)

The graph below depicts the district outstanding debt at the end of each fiscal year (June 30). The June 30, 2025, value includes an estimate after the sale of \$77 million authorized by voters in April 2022. The June 30, 2025, amount also includes a repayment of existing debt previously scheduled during the school year.



In Missouri, a school district's legal debt limit is calculated as 15% of the Aggregate Assessed Valuation (AAV). The AAV for the 2024-2025 school year is estimated to be \$2.42 billion. The legal debt limit for the district is estimated to be \$361 million, leaving an estimate of \$121 million in debt capacity on June 30, 2025.

The district generates debt service revenue via the 300 - Debt Service Fund tax rate to pay debt accumulated after the sale of general obligation bonds authorized by the district voters in previous school years. The table below summarizes the outstanding principal as of July 1, 2024 (opening Fiscal Year 2025) for bonds sold in previous years:

Bond Series	Purpose	Outstanding Principal July 1, 2025
Series 2016	Refinance of a portion of Series 2011 bonds.	6,975,000
Series 2017	Construction of Walden Middle School, Hopewell Elementary School, the Support Services and Transportation Center, and LEAD Innovation Studio. Other capital improvements in technology, safety, and building infrastructure.	70,580,000
Series 2018	Second series of bonds from the April 2017, bond issue. \$23.3 million of \$110 million authorized by voters.	21,395,000
Series 2020	Refinance a portion of Series 2012 bonds.	19,040,000
Series 2023	First series of bonds from the April 5, 2022, bond issue. \$60 million of the \$137 million approved by voters. Construction of Elementary School #12. Improvements to elementary school playgrounds. Addition to Russell Jones Education Center. Renovations to Park Hill High School and Park Hill South High School gymnasiums, fine arts, and fields. Renovations at all schools and the Aquatic Center. Other capital improvements in technology, safety, and building infrastructure.	58,720,000
Series 2024	Second series of bonds, \$77 million, from the April 2022 bond issue.	77,000,000
Series 2025	Planned Sale of \$128 million in Fall 2024. Phase 1 replacement of Park Hill High School, stadium and field improvements at Park Hill South, additions to Chinn, Line Creek, and Southeast Elementary Schools, safety upgrades, and land acquisition.	128,000,000
Total Outstanding Principal (July 1, 2025)		381,710,000

Debt payments (principal and interest) are due in September and March of each fiscal year. Currently, debt payments are scheduled to be made through Fall 2045. Expenditures for principal and interest average \$24.9 million per fiscal year for the next five years.

With guidance from the district's financial advisors, the district will structure the new debt over time as to maintain the district's total tax rate of \$5.7955 rate per \$100 of the assessed valuation of real and personal property, resulting in no tax increase for district taxpayers beyond what was last approved by voters in April 2025. District staff and financial advisors will also consider assessed valuation growth, the bond market, interest rates, and interest rate risk to determine the size and number of the future bond sales.

DEBT HISTORY

Over the past 25 years, the Park Hill School District has strategically expanded instructional capacity in response to growing student enrollment, which has increased from 8,472 to 11,646 students. During this time, the district has opened five elementary schools—English Landing, Prairie Point, Hawthorn, Tiffany Ridge, and Hopewell—and repurposed Congress Hall into Congress Middle School. The district also opened Walden Middle School as its fourth middle school, added a second comprehensive high school (Park Hill South), and launched LEAD Innovation Studio as

a high school choice program. Significant expansions and renovations have also taken place at Park Hill High School and Plaza Middle School to address instructional needs and building capacity.

To support these improvements, the Board of Education has brought multiple bond measures to voters, all of which passed with strong community support. In April 2006, voters approved a \$33.0 million bond with 77% approval. This bond funded the construction of the Gerner Family Early Education Center (opened June 2008), Russell Jones Education Center (opened January 2009), traffic and parking improvements, upgrades to high school athletic facilities, enhanced security, and critical infrastructure improvements across the district.

In April 2011, voters approved a \$49.5 million bond with 80% approval. Proceeds from this issue were used to construct Tiffany Ridge Elementary School, expand classroom space at all secondary schools, and complete a variety of facility upgrades, including roofing, lighting, security systems, restrooms, and technology infrastructure. All funds from this issue were fully expended by the end of the 2016–2017 school year.

As market conditions allowed, the district also refinanced eligible portions of its outstanding debt. These refinancing efforts have saved millions of dollars in interest payments for Park Hill taxpayers and allowed the district to maintain a consistent debt service levy without requiring tax rate increases.

In April 2017, voters overwhelmingly passed Proposition I, a \$110.0 million no-tax-increase bond issue with 83.9% approval. Bond proceeds funded the construction of Walden Middle School, Hopewell Elementary, and LEAD Innovation Studio, as well as the Support Services Center. These facilities opened between 2019 and 2020. The first bond sale of \$87.7 million occurred in fall 2017, with the remaining \$23.3 million sold in fall 2018.

In April 2022, the community again approved a \$137.0 million no-tax-increase bond measure, also titled Proposition I, to support districtwide capital needs, including a new elementary school and land acquisition. The district issued the first \$60.0 million of these bonds in January 2023 (Series 2023), with the remaining \$77.0 million sold in fall 2024 (Series 2024). Projects funded by Proposition I include the construction of Angeline Washington Elementary (opening August 2025) and a range of building renovations and safety enhancements.

In April 2025, Park Hill voters approved Proposition O, a \$128.0 million bond issue that included a \$0.30 increase to the debt service tax levy. This voter-approved tax increase enables the district to address significant long-term facility needs that could not be met within the existing levy. Proposition O will fund Phase I of the Park Hill High School replacement project, additions to Thomas B. Chinn, Line Creek, and Southeast Elementary Schools, and outdoor athletic and activity facility improvements across the district. The full \$128.0 million in general obligation bonds is expected to be sold in fall 2025 as a single series to support project timelines and construction schedules.

While Proposition O represents a shift from the district’s prior pattern of no-tax-increase bond issues, it reflects a strategic and transparent approach to addressing aging infrastructure and expanding capacity. The district continues to structure its bond issuances and debt repayments responsibly to ensure long-term financial sustainability. Park Hill remains committed to maximizing taxpayer investment and delivering high-quality educational environments that support current and future generations of students.

DEBT SERVICE FUND

The Debt Service Fund (Fund 303) ending balance on June 30, 2025, is expected to be approximately \$12.5 million.

District staff and financial advisors consider assessed valuation growth, the bond market, interest rates, and interest rate risk when monitoring a plan of finance for future and refinanced bonds. The table below compares activity in *Fund*

300 – Debt Service Fund, utilizing estimated year-end figures for 2024-2025, and budgeted values for 2025-2026. Forecasts include estimates for new debt incurred after the sale of Series 2025 bonds (\$128 million) in the fall of 2025.

Measure	2024-2025 Estimated	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Opening Balance	13,922,938	12,570,517	13,767,383	13,417,257	14,983,898
Revenue	+14,804,197	+22,502,539	+24,363,822	+27,339,140	+28,005,158
Expenditures	-16,156,618	-21,305,673	-24,713,948	-25,772,499	-26,194,099
Balance Before Transfers	12,570,517	13,767,383	13,417,257	14,983,898	16,794,957
Transfers From	0	0	0	0	0
Transfers To	0	0	0	0	0
Ending Fund Balance	12,570,517	13,767,383	13,417,257	14,983,898	16,794,957

OTHER OBLIGATIONS

PENSION AND EMPLOYEE RETIREMENT PLANS

The District contributes to two cost-sharing multiple-employer defined benefit pension plans on behalf of its employees: (i) The Public School Retirement System of Missouri (PSRS), which provides retirement, disability and death benefits to full-time (and certain part-time) certificated employees of school districts and certain other educational entities in Missouri and employees of certain related employers; and (ii) The Public Education Employee Retirement System of Missouri (PEERS), which provides retirement and disability benefits to employees of school districts and certain other educational entities in Missouri and of certain related employers who work 20 or more hours per week and do not contribute to PSRS. Benefit provisions relating to both PSRS and PEERS are set forth in Chapter 169 of the Revised Statutes of Missouri, as amended. The statutes assign responsibility for the administration of both plans to a seven-member Board of Trustees of PSRS (the PSRS Board). PSRS and PEERS had 534 and 531 contributing employers, respectively, during the fiscal year that ended June 30, 2024.

PSRS and PEERS issue a publicly available financial report that includes financial statements and required supplementary information. The PSRS/PEERS Comprehensive Annual Financial Report for the fiscal year ended June 30, 2024 (the 2024 Annual Comprehensive Financial Report), the comprehensive financial report for the plans, is available at <https://www.psr-peers.org/PSRS/Resources/Publications>. The 2024 PSRS/PEERS Annual Financial Report provides detailed information about PSRS and PEERS, including their respective financial positions, investment policy and performance information, actuarial information and assumptions affecting plan design and policies, and certain statistical information about the plans.

PSRS AND PEERS CONTRIBUTIONS

Employees who contribute to PSRS are not eligible to make Social Security contributions, except in limited circumstances. For the fiscal year ended June 30, 2025, PSRS contributing employees were required to contribute 14.5% of their annual covered salary and their employers, including the district, were required to contribute a matching amount of 14.5% of each contributing employee's covered salary. The contribution requirements of members and the

district are established (and may be amended) by the PSRS Board based on the recommendation of an independent actuary. State statute prohibits the PSRS Board from approving an increase greater than 1.0% in aggregate of PSRS contributing member covered pay of the previous year.

Employees who contribute to PEERS are eligible to make Social Security contributions. For the fiscal year ended June 30, 2025, PEERS contributing employees were required to contribute 6.86% of their annual covered salary and their employers, including the district, were required to contribute a matching amount of 6.86% of each contributing employee's covered salary. The contribution requirements of members and the district are established (and may be amended) by the PSRS Board based on the recommendation of an independent actuary. State statute prohibits the PSRS Board from approving an increase greater than 0.5% in aggregate of PEERS contributing member covered pay of the previous year.

PSRS AND PEERS LIABILITIES

The district's contribution to PSRS and PEERS during the fiscal year ended June 30, 2023, constituted approximately 6.4% of the District's total expenditures during the fiscal year. The district will be required to contribute 14.5% of covered payroll for PSRS contributing employees and 6.86% of covered payroll for PEERS contributing employees during the fiscal years ending June 30, 2025, equal to the contribution percentages for the fiscal year ended June 30, 2023, and the fiscal year ending June 30, 2024.

ESTIMATED PROPORTIONATE SHARE OF PSRS/PEERS LIABILITY

The district has not implemented GASB Statement No. 68, Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27, because the District's financial statements are prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting different from accounting principles generally accepted in the United States of America. PSRS and PEERS, however, have implemented GASB Statement No. 67, Financial Reporting for Pension Plans – An Amendment of GASB Statement No. 25. Accordingly, PSRS and PEERS are required annually to provide each contributing Missouri school district reports estimating each district's proportionate share of the net pension liability of PSRS and PEERS as of the end of the prior fiscal year. The estimate is computed for each district by multiplying the net pension liability of a plan (calculated by determining the difference between the plan's total pension liability and fiduciary net position) by a percentage reflecting the district's proportionate share of contributions to the plan during the fiscal year (calculated by dividing the District's actual contributions by the actual contributions of all participating employers for PSRS and PEERS, respectively, for the fiscal year ended June 30, 2024). On June 30, 2025 (measured as of June 30, 2024), the District's proportionate share of the net pension liability of PSRS and PEERS was \$102,600,742 and \$14,346,080, respectively, as determined by PSRS and PEERS on an accrual basis of accounting. On June 30, 2024, the District's contribution to PSRS and PEERS represented 1.4820% and 1.6642%, respectively, of the overall contributions to PSRS and PEERS during the fiscal year. In addition, for the year ended June 30, 2025, the district recognized pension expense of \$11,609,344 for PSRS and \$3,044,741 for PEERS, its proportionate share of the total pension expense. Detailed information about the calculation of the net pension liability of the plans, including information about the assumptions used, is available in the 2024 PSRS/PEERS Annual Report.

The net pension liability of PSRS and PEERS is based on a 7.3% discount rate, which was also the assumed investment rate of return for the plans effective for the fiscal year ending June 30, 2024. PSRS and PEERS further advised the district that its proportionate share of the net pension liability using a 1% higher or lower discount rate on June 30, 2025 (measured as of June 30, 2024) would be as follows:

	Proportionate Share of Net Pension Liability Sensitivity		
	1.0% Decrease (6.3%)	Current Discount Rate (7.3%)	1.0% Increase (8.3%)
District's proportionate share of PSRS net pension liability/(asset)	\$212,899,357	\$102,600,742	\$11,274,180
District's proportionate share of PEERS net pension liability/(asset)	\$30,255,845	\$14,346,080	\$1,089,281

OTHER POSTEMPLOYMENT BENEFITS

In addition to pensions, the district provides other postemployment benefits (OPEB) as part of the total compensation offered to attract and retain the services of qualified employees. The district allows employees who retire from the School District to participate in the district's health, dental and vision insurance plans. Upon meeting the retirement requirements per PSRS or 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 School District is considered a post-employment benefit. The School District has not established an irrevocable trust fund to accumulate resources for future payment of benefits under the plan; benefits are paid on a pay-as-you-go basis.

PARTICIPATION IN A PUBLIC ENTITY RISK POOL (MUSIC)

The district is exposed to various risks of loss due to torts; theft, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The district has joined approximately 475 other Missouri public school districts and Missouri junior colleges to form the Missouri United School Insurance Council (MUSIC). MUSIC is a public-entity risk pool currently operating as a common risk management and insurance program.

The district does not pay premiums to purchase insurance policies, but it pays an assessment to be a member of the self-sustaining risk sharing group. Part of the assessment is used to purchase excess insurance for the group as a whole. The calendar year 2024 assessment was \$2,079,646.

For the four previous years, settlements did not exceed the insurance coverage provided by commercial insurance. There has been no significant reduction in insurance coverage from the preceding year.

The pooling agreement requires the pool to be self-sustaining. The district believes that it is not possible to estimate the range of contingent losses to be borne by the district.

LEASES

Included in the 2025-2026 budget are lease agreements for mobile units at selected schools and for office and classroom space at Zona Rosa for district professional students, mental health services, and professional development activities.