

2026-2027 Budget
Ritenour School District

St. Louis County, Missouri



Presented to the Board of Education for Approval

June 11, 2026

2420 Woodson Road

Saint Louis, Missouri 63114-5499

www.ritenourschools.org

RITENOUR SCHOOL DISTRICT

Fiscal Year 2027 Budget Document

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Executive Summary



SCHOOL BOARD MEMBERS AND ADMINISTRATORS

Board of Education

Dr. Brad Thomas

President

Kelly R. Adams

Director

Penny Degardin

Director

Vanessa Henriquez

Director

DeQuinda Woods (*appointed staff member*)

Secretary

Jennifer Lohnes

Vice-President

Dr. M. Stacey Albin-Wilson

Director

Lisa Glover-Jones

Director

Dr. Phillip Pusateri (*appointed staff member*)

Treasurer

Administration

Dr. Chris Kilbride

Superintendent

Dr. Evelyn Gilliam

Director of Professional Learning

Julie Hahn

Assistant Superintendent, Data, Intervention & Student Support

Dr. Phillip Pusateri

Chief Financial Officer

Dr. Bruce Green

Assistant Superintendent, Secondary Education

Dr. Mike LaChance

Assistant Superintendent, Human Resources

Dr. Denean Steward

Assistant Superintendent, Curriculum & Instruction

Principals

Dr. Angela Chatman

Ritenour High School

Dr. Alexander Terrance

Hoech Middle School

Amanda Connelly

Iveland Elementary School

Dr. Melisha Mack

Buder Elementary School

Ramone West

Wyland Elementary School

Samuel Brotherton

Ritenour Middle School

Lisa Broadbent

Marion Elementary School

Dr. Melissa Crowley

Marvin Elementary School

Dr. Meghan McNulty

Kratz Elementary School

Dr. Jennifer Singleton

School for Early Childhood Education



June 11, 2026

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

Dear Board Members:

Presented herein is the budget of the Ritenour School District for the 2027 fiscal year. The primary purpose of the budget is to provide information related to the financial resources of the District. The budget is a vehicle that makes a number of assumptions and forecasts. It also communicates the direction and focus of the organization as the District advances to accomplish its mission.

The mission of the Ritenour School District is to ensure learning occurs in a supportive environment that enables every student to think critically, solve problems and develop the knowledge and skills necessary for success in our diverse, global society. The vision is Ritenour School District, in partnership with parents and community, will develop leaders recognized for academic excellence, and produce graduates who will become productive citizens and lead lives of personal integrity and fulfillment.

The District's Educational Equity statement is: "Educational equality means that all students receive equal access to the same educational pathways. The School District Board (Board) recognizes that simply leveling the field is not enough and will strive for equity in educational opportunities by providing all students with the unique supports they need to succeed. The Board of Education is committed to the success of every student in each of our schools. Considering the District's mission and goals, the District recognizes that elements including, but not limited to, socio-economic status, class, religion, traumatic experiences, disability, race, ethnicity, sexual orientation, gender and gender identity, can deprive students of educational equity. The District seeks to remove educational barriers for all children through an equitable allocation of resources. Educational equity is achieved when educational policies, practices, interactions and resources are representative of, constructed by, and responsive to all people such that each individual has

access to, can participate and make progress in high-quality learning experiences that empower them toward self-determination and reduces disparities in outcomes regardless of individual characteristics and cultural identities.”

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

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

This budget document is divided into four main sections:

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

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

One must be aware that many decisions are a result of current, or changes in, policy or laws at the state and federal government levels. School districts around the state and country must be aware of these ever-increasing policy shifts, as many of their effects can have

adverse consequences in how an individual district provides its educational services. This can directly impact financial resources or how services must be delivered or administered.

CRITICAL SUCCESS FACTORS

Identified below are the themes from the Strategic Planning advisory discussions.

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

BUDGET PROCESS

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

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

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

Budget Activities

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

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

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

1/12/2026	Review prior budget development activities for enhancements
1/30/2026	Develop student enrollment projections and staffing needs
2/13/2026	Develop preliminary budget assumptions and revenue estimates
2/17/2026	Issue budget allocations and instructions
2/27/2026	Department Budget requests due to Business Office
2/27-3/13/26	Review/Modify budget requests
4/9/2026	Submit preliminary budget information to the board
5/7/2026	Review revised budget information with board
6/4/2026	Review proposed budget documents with board
6/11/2026	Hold public hearing and board adoption of the budget

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

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

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

ANALYSIS OF PROPOSED BUDGET

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

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

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

Covid-19 Pandemic: Full-Time Equivalent Positions Added

The District has received over \$24 million in federal pandemic relief funds. These funds helped cover additional costs, as well as add instructional staff, and staff to support students with social/emotional needs and behavior challenges. From March 2020 through June 2024, the District added 63 positions. Due to the expiration of these funds in September 2024, the District's Board of Education approved a plan in June 2024 to reduce positions as vacancies occur through attrition, that is, resignation or retirement. It is the District's goal to not lay off any employees during this process. The financial goal is to reduce by an average of 10 positions per year over a five-year period, starting with the 2024-2025 fiscal year. In 2024-2025 and 2025-26, the District reduced a total of 25 positions. The 2026-27 fiscal year will see a strategic pause in reductions, as reflected in this budget document. The pause is due to the reduction in available positions to eliminate through attrition and the need to add positions to meet District strategic priorities. In particular, the strategic priorities are academic performance for middle school students and the dwindling teacher pipeline. The full-time equivalent additions for the coming year directly address these strategic priorities: one middle-level instructional coach and three additional instructional paraprofessionals who sign an agreement to serve as a district teacher after their training year is complete. The District's

operating fund balances, projected to be 46% of operating expenses in June 2026, are sufficient to absorb minimal to moderate operating deficits during this transition.

Besides the influx of federal pandemic relief funds in recent years, the budget for operations of the Ritenour School District can generally be characterized as being consistent. In November 2017, District residents voted on Proposition A, a \$.39 operating tax increase. The District voters overwhelmingly passed Proposition A with 64.5% in favor. This generated approximately \$2.1 million in additional operating revenue for the 2018-2019 school year, and allowed the District to decrease operating deficits, maintain instructional programs, and try to maintain competitive salaries and benefits.

In August 2025, the District opened the Ritenour Center for Educational Excellence (RCEE). The campus honors two influential educators in the history of the District: The Julie Hahn Center for International and Gifted Learners and the Janine Milam-Haynes Early Childhood Annex. In addition to serving additional pre-kindergarten students and Gifted Education students, the RCEE supports middle and high school students who are new to the United States and have Limited English Proficiency (LEP). The students in this program either do not speak any English or are very limited in their English communication skills. Districtwide, the number of LEP students continues to grow, and meeting the needs of these students is a District priority. To address this issue, the District sought and acquired additional space for this and other programs.

The schedule below lists the enrollment of these students over the last 10 years.

Limited English Proficiency (LEP) Students

	School Year									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Students	692	737	752	832	802	932	986	1,142	1,329	1,373
Percent Growth	4%	7%	2%	11%	-4%	16%	6%	16%	16%	3%

To finance the purchase and renovation of the RCEE property, the District issued \$6.305M in Certificates of Participation for the costs of the real estate acquisition and renovation of the site, plus the costs of delivery related to the certificates. As a result, the District will pay an average of about \$0.7M per year from the Operating Fund through December 2039.

Elementary students identified as gifted and talented are served in the Hahn Center, as well. Monday-Thursday, students are transported to the center to be instructed by a total of three teachers with gifted certification. Students are grouped by grade level one day each week (1st & 2nd, 3rd, 4th, 5th). This allows students to interact and learn with other gifted students. This has been

determined to be a best practice in gifted education. On Fridays, the gifted teachers go to schools to instruct students who have opted out of the center-based approach. Besides a project-based instructional approach, another advantage of this change was a reduction of three teachers to reduce expenditures.

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

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

During the 2017-2018 school year, the District began to operate its student transportation system in-house, ending the partnership with a purchased service vendor. The budgeted cost was roughly the same as the anticipated increased cost of continuing to contract this service. The District maintains greater control, more flexibility, and better supervision and training of bus drivers. Drivers are employees of the District, and therefore have greater pride and responsibility in their duties including building relationships with students. This has helped to ensure better service and more appropriate student behavior on the buses. The reliability of its fleet increased, and the department has received the Fleet of Excellence Award due to the high pass rate of bus inspections performed by the Missouri State Highway Patrol. The on-time performance of its fleet has continued around 99% every year. In the winter of 2025, the District received funding from a \$9,495,000 grant from the U.S. Environmental Protection Agency (EPA) to purchase 24 electric-vehicle (EV) buses, and to install 24 charging stations. In the spring and summer of 2025, the District phased in all the new electric buses and sold back 20 of its diesel buses. The District has seen significant cost savings on diesel fuel.

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

Total personnel changes included in the 2026-2027 budget are:

Additions:

- Instructional coach (1) to serve Hoech Middle School and Ritenour Middle School
- Teacher paraprofessionals (3) who will gain teacher certification and become District teachers in future years

Reductions:

- None planned as of May 2026

With the changes in the positions described above and other minor changes as shown on pages 224-228, the 2027 budget increases the total District personnel by an FTE of 4 positions. Contingency funds have again been set aside for funding additional teachers if student enrollment increases beyond the projected level.

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

All projects and equipment purchases in the 2027 budget are funded by operational monies.

The District generally follows a seven-year revolving curriculum adoption program per subject. Curriculum adoptions approved by the Board of Education for 2026-2027 at a cost of approximately \$1,100,000 are as follows:

- ❖ Science
- ❖ Physical Education

SUMMARY OF REVENUES & EXPENDITURES

All Governmental Funds

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

	Budget 2025-26	Budget 2026-27	\$ Change	% Change
Revenue Sources:				
Local	\$ 55,047,583	\$ 56,651,452	\$ 1,603,869	2.9%
County	995,621	1,137,050	141,429	14.2%
State	40,920,808	42,689,319	1,768,511	4.3%
Federal	7,082,000	7,070,000	(12,000)	-0.2%
Other	235,000	320,000	85,000	36.2%
	<u>\$ 104,281,012</u>	<u>\$ 107,867,821</u>	<u>\$ 3,586,809</u>	3.4%
Object	Budget 2025-26	Budget 2026-27	\$ Change	% Change
Salaries	\$ 52,366,745	\$ 54,732,763	\$ 2,366,018	4.5%
Employee Benefits	19,143,353	22,921,374	3,778,021	19.7%
Purchased Services	12,481,231	13,162,609	681,378	5.5%
Supplies	10,239,133	9,823,773	(415,360)	-4.1%
Capital Outlay	902,888	187,010	(715,878)	-79.3%
Long and Short Term Debt	7,206,486	7,164,854	(41,632)	-0.6%
Contingency	274,171	265,000	(9,171)	-3.3%
	<u>\$ 102,614,007</u>	<u>\$ 108,257,383</u>	<u>\$ 5,643,376</u>	5.5%
Excess (deficiency) of Revenues over Expenditures:	\$ 1,667,005	\$ (389,562)	\$ (2,056,567)	-123%
Beginning Operating Fund Balance:	\$ 48,641,165	\$ 50,308,170	\$ 1,667,005	3.4%
Proj. Ending Operating Fund Balance:	\$ 50,308,170	\$ 49,918,608	\$ (389,562)	-0.8%

SUMMARY OF REVENUES & EXPENDITURES

Operating Funds only

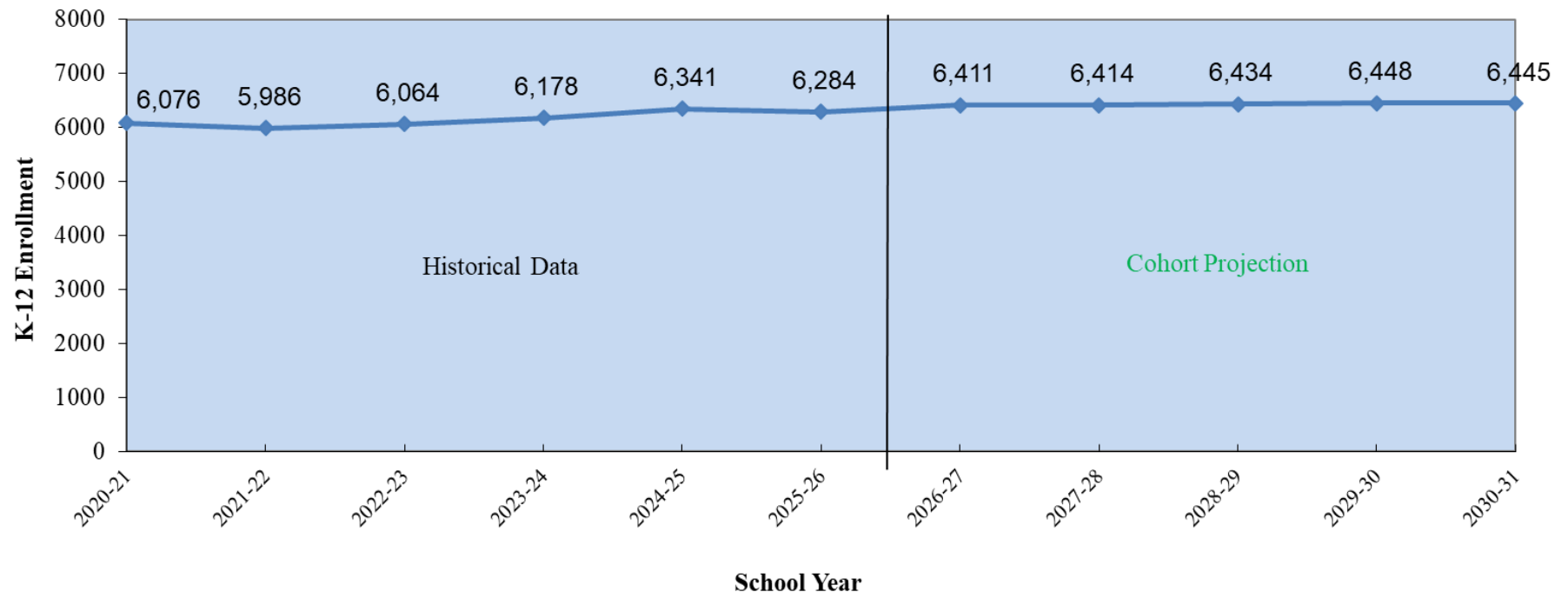
Note: Operating Funds exclude the Debt Service Fund and the bond issue portion of the Capital Projects Fund.

	Budget 2025-26	Budget 2026-27	\$ Change	% Change
Revenue Sources:				
Local	\$46,829,140	\$ 48,180,859	\$ 1,351,719	2.9%
County	826,191	998,264	172,073	20.8%
State	40,920,808	42,689,319	1,768,511	4.3%
Federal	7,082,000	7,070,000	(12,000)	-0.2%
Other	235,000	320,000	85,000	36.2%
	<u>\$95,893,139</u>	<u>\$ 99,258,442</u>	<u>\$ 3,365,303</u>	3.5%
Object	Budget 2025-26	Budget 2026-27	\$ Change	% Change
Salaries	\$52,366,745	\$ 54,732,763	\$ 2,366,018	4.5%
Employee Benefits	19,143,353	22,921,374	3,778,021	19.7%
Purchased Services	12,481,231	13,162,609	681,378	5.5%
Supplies	10,239,133	9,823,773	(415,360)	-4.1%
Capital Outlay	902,888	187,010	(715,878)	-79.3%
Long and Short Term Debt	771,936	774,104	2,168	0.3%
Contingency	274,171	265,000	(9,171)	-3.3%
	<u>\$96,179,457</u>	<u>\$ 101,866,633</u>	<u>\$ 5,687,176</u>	5.9%
Excess (deficiency) of Revenues over Expenditures:	\$ (286,318)	\$ (2,608,191)	\$ (2,321,873)	811%
Beginning Operating Fund Balance:	\$42,446,665	\$ 42,160,347	\$ (286,318)	-0.7%
Proj. Ending Operating Fund Balance:	\$42,160,347	\$ 39,552,156	\$ (2,608,191)	-6.2%

ENROLLMENT PROJECTIONS

Using Cohort Survival Method

Projected student enrollment anticipates a relatively stable and growing population over the next several years as shown below. The variance from one year to the next has typically not increased or decreased by more than 150 students. While Census information notes a pandemic-era population decline in the District, enrollment has rebounded, increasing 4.98% from the pandemic low in 2021-22 to the 2025-26 school year. Census data indicates that, among the population of residents in the District, the median age of 35.9 is younger than in the surrounding portions of St. Louis County (40.4 years). Affordable housing for young families and a welcoming community for newcomers may be correlative indicators for the younger median age, which affirms the District's steady and rising enrollment projections.



MISSOURI ASSESSMENT PROGRAM (MAP)

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

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

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

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

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

- Algebra 1
- Biology
- English II
- Government

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

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

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

2024-2025 MAP/GLA/EOC Scores by Area and Grade Level
(Percent of Proficient and Advanced Students)

Area	English/Language Arts							Mathematics							Science			Social Studies
Grade	3	4	5	6	7	8	HS2	3	4	5	6	7	8	ALG1	5	8	HS	HS
Ritenour %	22	27	30	19	23	22	28	18	24	19	18	17	20	28	22	18	12	14
State%	42	45	44	39	39	42	53	41	44	38	46	43	33	53	42	39	37	41

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

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

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

In 2025, 22.5% of Ritenour graduating students participated in testing offered through the ACT program. The average composite score of all Ritenour students who took the test was 17.5 while the average state score was 19.9. Ritenour's 2024-2025 graduation rate was 78.5%, while the statewide rate was 91.4%.

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

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

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

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

OPERATING EXPENDITURES

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

TOTAL OPERATING EXPENDITURES BY OBJECT

	Budget 2025-26	Budget 2026-27	\$ Change	% Change
Salaries	\$52,366,745	\$ 54,732,763	\$ 2,366,018	4.5%
Employee Benefits	19,143,353	22,921,374	3,778,021	19.7%
Purchased Services	12,481,231	13,162,609	681,378	5.5%
Supplies	10,239,133	9,823,773	(415,360)	-4.1%
Capital Outlay	902,888	187,010	(715,878)	-79.3%
Long and Short Term Debt	771,936	774,104	2,168	0.3%
Contingency	274,171	265,000	(9,171)	-3.3%
	<u>\$96,179,457</u>	<u>\$ 101,866,633</u>	<u>\$ 5,687,176</u>	5.9%

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

Overall 2026-2027 salary increases:

- Teacher 3.5%
- Administrator 3.5%
- Support staff 3.87% (includes custodial and bus driver benchmark increases)

The increase in employee benefits is due to cost increases as described in more detail on pages 23-24, 85-87, and 100. Purchased services increased largely due to contractual annual vendor increases. Supplies decreased due to a lower cost for textbooks related to

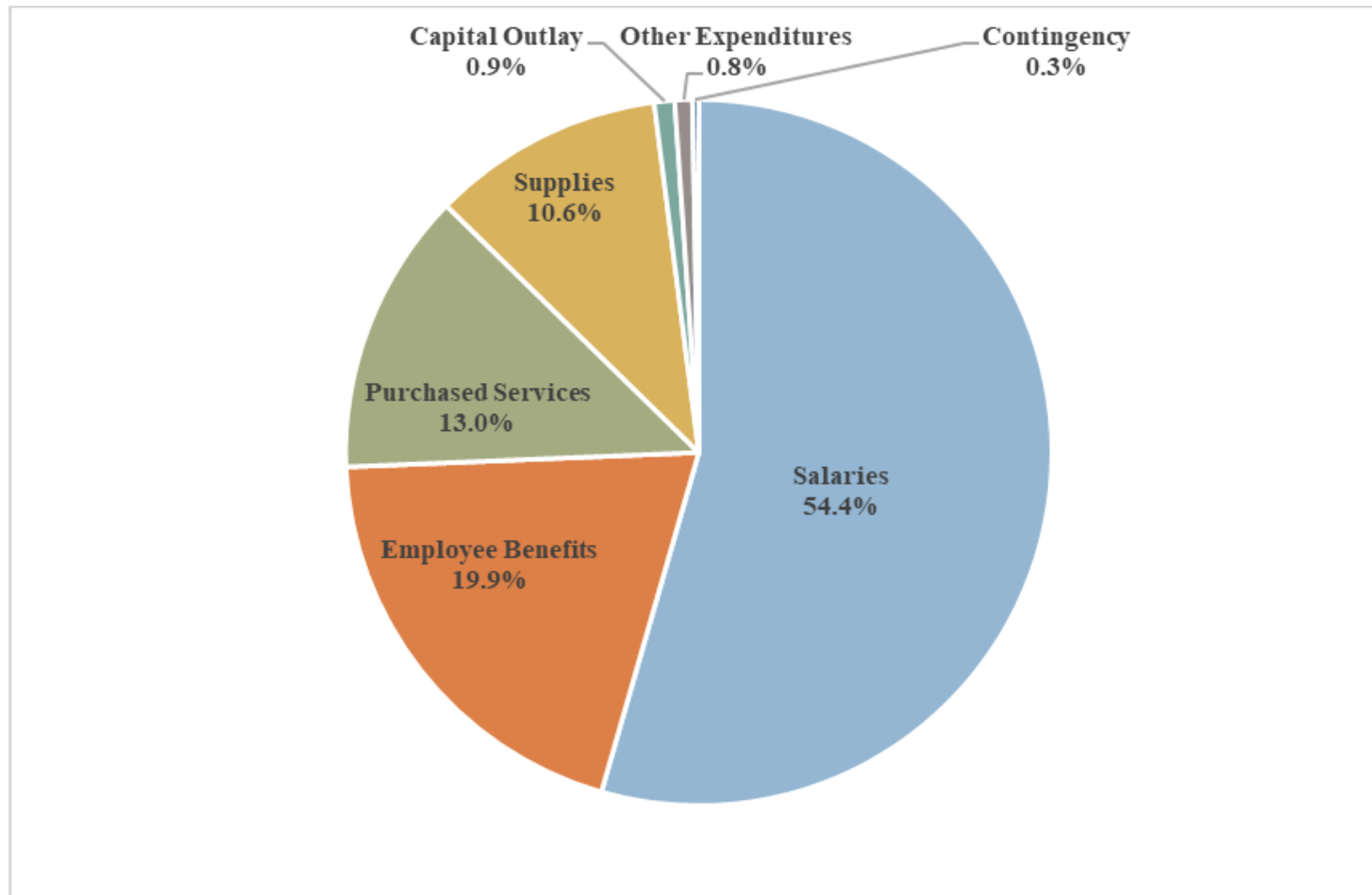
curriculum adoptions. The capital outlay decrease is due to a decision to hold off on non-essential capital improvements in anticipation of a possible zero-rate increase bond issue in the coming year. The vast majority of contingency monies are set aside for additional teachers if class sizes increase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

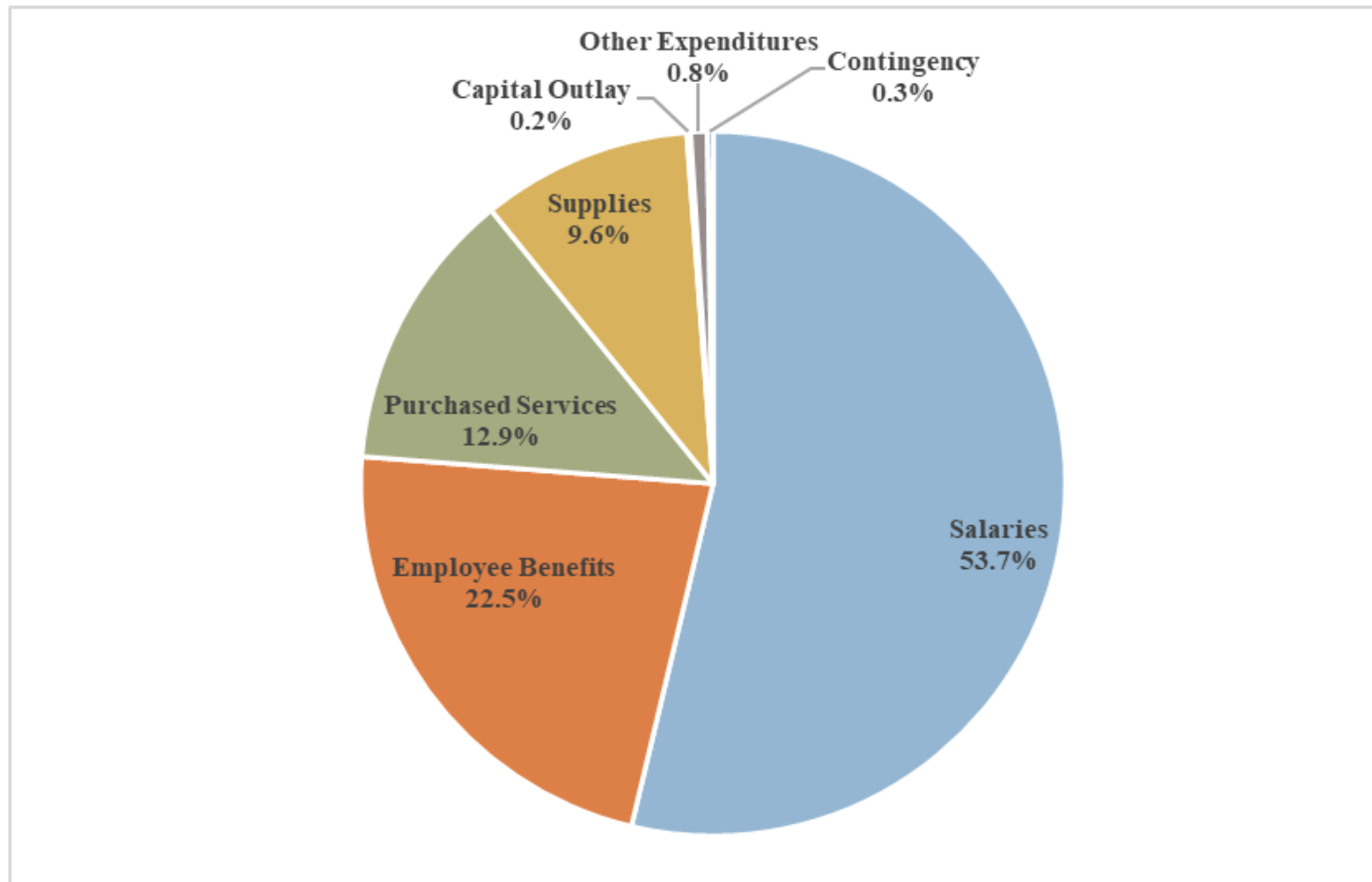
The following graphs provide a comparison of the operating expenditures by object (expenditure category) for the current and proposed budgets in terms of percentage of the total operating budget:

**OPERATING FUND EXPENDITURES
By Object**

(Comparison of Operating Expenditures of Current and Proposed Budgets)

2026

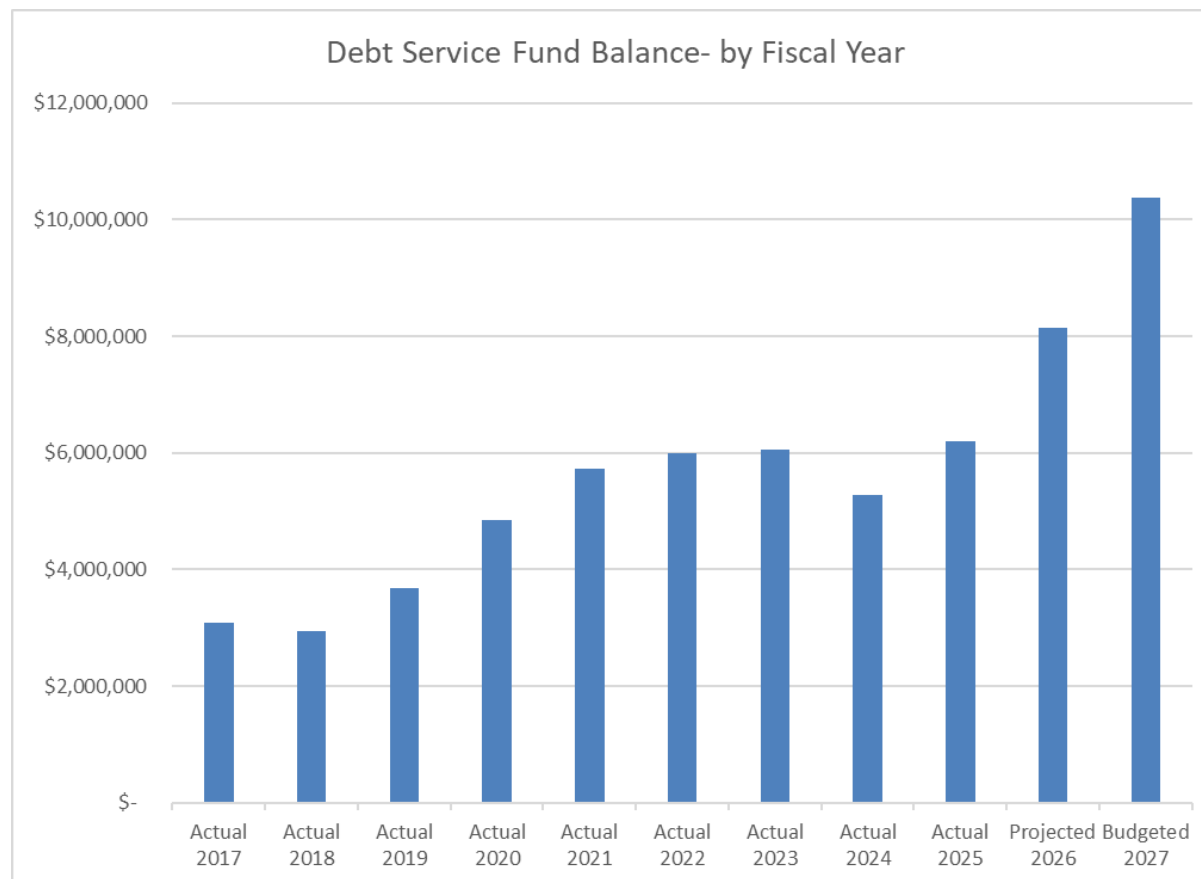


2027

As indicated on this graph, personnel-related costs (salary and benefits) encompass the largest portions of the budget (76.2% for the 2027 fiscal year). The District out-sources a large portion of custodial and certain maintenance work (classified as purchased services). These operational services, which tend to be very labor intensive, would further increase salary and benefit costs if the District used employees in these roles. The spending patterns of the District remain relatively consistent, further indicating the effectiveness of financial controls used in managing the expenditure growth of the budget.

DEBT SERVICE

The District's Debt Service Fund provides for principal and interest payments on outstanding debt. As of July 1, 2026, the District will have a total outstanding principal balance of \$32.035 million. The District took the opportunity to adjust the bond payment schedule and reduce future payments using refunding issues numerous times in the past. Principal and interest payments are budgeted. District voters approved a \$19.5 million bond issue on June 2, 2020. This bond issue has addressed several facility needs such as HVAC upgrades, cafeteria modernizations, lighting and energy efficiency replacements and upgrades, and safety & security upgrades. The District has the capacity for a bond issue for as much as \$42M in November 2026 and is considering options at this time. The chart below shows the recent historical balance of the Debt Service Fund:



MEDICAL INSURANCE

In the past, the District's medical insurance premiums have grown faster than any other expenditure. In fact, increases in the last two years have doubled nearly every other expenditure category. Ritenour participates in the CSD Insurance Trust (Trust) with 24 other school districts and charter schools in the region to spread risk and increase the bargaining power of the group. After multiple years of significant cost increases, the District decided to leave the Trust, effective September 30, 2026. Beginning October 2026, the District will work with its selected broker as a standalone district in an effort to manage cost increases and to tailor the benefits plans to better meet the unique needs of Ritenour employees and retirees. Early responses from insurance providers indicate a 7% increase to employer costs in the first year. This amount may decrease or increase based on updated bids from providers and the District selection, made in coordination with the Employee and Retiree Insurance Committees and School Board. Until September 30, the District will continue working with the Trust and its contract with Anthem to provide a medical network and to administer the plan. The Trust also purchases stop-loss insurance coverage to limit its risk.

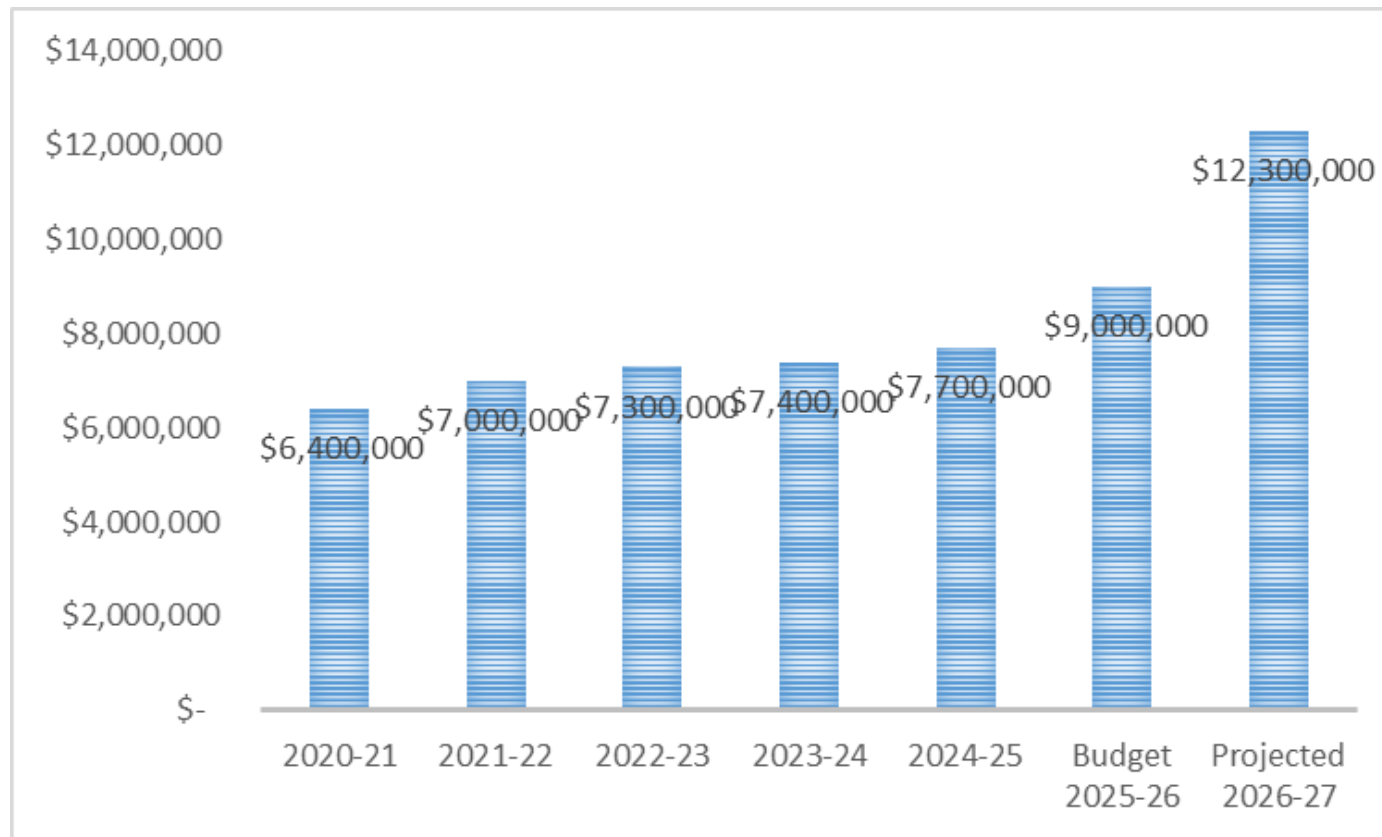
The Trust places each participating district into one of five tiers based upon their three-year average loss ratio in order to allocate the next year's increase. The loss ratio is the ratio of total claims paid plus expenses divided by the total premiums paid. Ritenour's average loss ratio has increased over the last few years from 82% to 111% for the 12-month period ending March 2026, which is contributing to increased costs. The District pays for coverage at the \$1,500 corridor level for employee medical insurance. The corridor is basically a delayed deductible after use of a Health Reimbursement Account. The corridor is not related to normal co-pays or wellness visits, but applies to more major medical expenses, such as inpatient hospital stays, and certain diagnostic outpatient procedures.

After consulting with the District Board of Education and the Retiree and Employee Insurance Committees, the District plans to keep plans the same as much as possible, minimizing any disruption to employees and retirees. There will be no increase in employee premiums or copays in 2026-27. However, over time, it will be important to work with the committees to identify optimal ways to share the cost of the 9.2% national market trend for insurance increases.

The District plans to transfer an initial \$2.5M from the Operating Fund into an Internal Service Fund to manage daily claims payments as the District begins its self-funded standalone insurance program on October 1, 2026. This transfer will classify as an expense. The increased market-wide costs for insurance bring concerns to future fund balances, and this trend spurred the decision to move to a self-funded District plan. The District plans to continue to convene the Insurance Committees of retirees, classified staff, administration, and teachers to understand what plan change options can result in cost savings for the District.

Below is a graph of District-paid insurance costs on a fiscal year basis. Note the projected 2026-27 amount includes the initial \$2.5M startup funds for the Internal Service Fund.

DISTRICT-PAID MEDICAL INSURANCE COSTS BY FISCAL YEAR
(rounded to nearest \$100,000)



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

RESOURCES TO SUPPORT OPERATIONS

All instructional and support services included in the 2027 budget are funded by local, county, state or federal sources of revenue.

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

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

- Ritenour Opens Center for Educational Excellence
- Iveland Elementary Teacher Honored with Emerson Award
- Ritenour High School Student Journalists Bring Home Honors
- RHS Student Selected for All-District and All-Suburban Honors
- Ritenour High School Marching Band Earns Prestigious Award
- Middle School Student Earns Top Honors
- Ritenour High School Students Accepted into Top-Tier Universities
- Ritenour Students Earn Top Music Honors
- Ritenour High School Senior Earned Distinction
- Ritenour High School Students Shine at HOSA State Conference
- Ritenour Elementary Students Receive Top Honors in Art Competition
- Ritenour High School Teacher Earns National Honor
- Ritenour High School Senior Named Scholar Athlete
- School Psychologist Earns Special School District Honor

Local Revenue (\$56.7 million)

The primary sources of local revenue are taxes upon real and personal property within the District, excluding railroad and utility property taxes, and receipts from the Proposition C state sales tax. The 2027 budget year is not a year of county-wide reassessment, and therefore, normally assessed valuations should be relatively flat. Personal property values are not updated until later in the year. Other adjustments to the District's assessed value will be additions from new construction and purchases of new personal property, and decreases from other appeals to the St. Louis County Board of Equalization or the Missouri State Tax Commission.

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

New Construction & Improvements

FISCAL YEAR	REAL ESTATE		TOTAL VALUATION
	Residential	Commercial	
2015-16 *	\$ 3,300	\$ 904,000	\$ 907,300
2016-17 *	\$ 9,000	\$ 512,000	\$ 521,000
2017-18 *	\$ 16,500	\$ 1,033,000	\$ 1,049,500
2018-19 *	\$ 233,700	\$ 267,200	\$ 500,900
2019-20 *	\$ 294,000	\$ 145,600	\$ 439,600
2020-21 *	\$ 213,100	\$ 698,900	\$ 912,000
2021-22 *	\$ 369,000	\$ 249,600	\$ 618,600
2022-23 *	\$ 392,800	\$ 3,658,320	\$ 4,051,120
2023-24 *	\$ 281,400	\$ 144,000	\$ 425,400
2024-25 *	\$ 420,000	\$ -	\$ 420,000
2025-26 *	\$ 524,100	\$ 1,929,600	\$ 2,453,700
2026-27 #	\$ 430,000	\$ 500,000	\$ 930,000

* actual # estimated

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

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

County Revenue (\$1.1 million)

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

State Revenue (\$42.7 million)

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

In May 2016, the Missouri General Assembly voted to override Governor Nixon’s veto of Senate Bill 586. This legislation restored the 5 percent cap on the growth of the State Adequacy Target that was removed by the General Assembly in 2009. Based upon the language of the bill, the calculated SAT was reduced from \$6,580 to \$6,241. The current SAT for the 2026 fiscal year is \$6,900. For the 2027 fiscal year, the SAT increases to \$7,145. However, the Missouri General Assembly did not appropriate enough for full funding of the foundation formula, resulting in a projected SAT of \$6,750. Funding for this formula is dependent upon sufficient revenues collected by the state and the governor’s approval. The Weighted Average Daily Attendance (WADA) will also include the number of preschool children who qualify for free/reduced-price meals for which no tuition is charged. The District’s preschool is now free for parents, as the district started claiming preschool student attendance in 2022-2023. Missouri’s basic funding formula is

based on the highest of three years of attendance. The projected WADA uses the projected ADA from 2026-2027 including pre-K for the calculation.

Missouri also provides a reimbursement incentive for public school districts to transport students who live more than one mile from the school they attend. This program is designed to provide schools with 75% reimbursement of allowable costs. The reimbursement percentage may vary due to an efficiency adjustment applied to each school district's program. Appropriations have increased in recent years, and was fully-funded in the 2022-2023, 2023-2024, and 2024-2025 fiscal years. The current fiscal year is seeing a 95% appropriation. The legislature has appropriated 90% of the money needed to fully fund this formula for 2026-2027. There is some doubt that the state can fund all of its appropriations, and the District expects modest reductions to the appropriated funding. To continue to budget conservatively, the District has budgeted less than the 90% appropriation.

Federal Revenue (\$7.1 million)

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

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

The large fluctuations in federal revenue for recent years are due to Covid relief funds, specifically ESSER III revenue, which ended in September 2024, and the U.S. Environmental Protection Agency's Clean School Bus grant in 2024-25.

Other Revenue (\$.3 million)

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

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

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

TOTAL OPERATING REVENUE BY SOURCE

	Budget 2025-26	Budget 2026-27	\$ Change	% Change
Revenue Sources:				
Local	\$46,829,140	\$ 48,180,859	\$ 1,351,719	2.9%
County	826,191	998,264	172,073	20.8%
State	40,920,808	42,689,319	1,768,511	4.3%
Federal	7,082,000	7,070,000	(12,000)	-0.2%
Other	235,000	320,000	85,000	36.2%
	<u>\$95,893,139</u>	<u>\$ 99,258,442</u>	<u>\$ 3,365,303</u>	3.5%

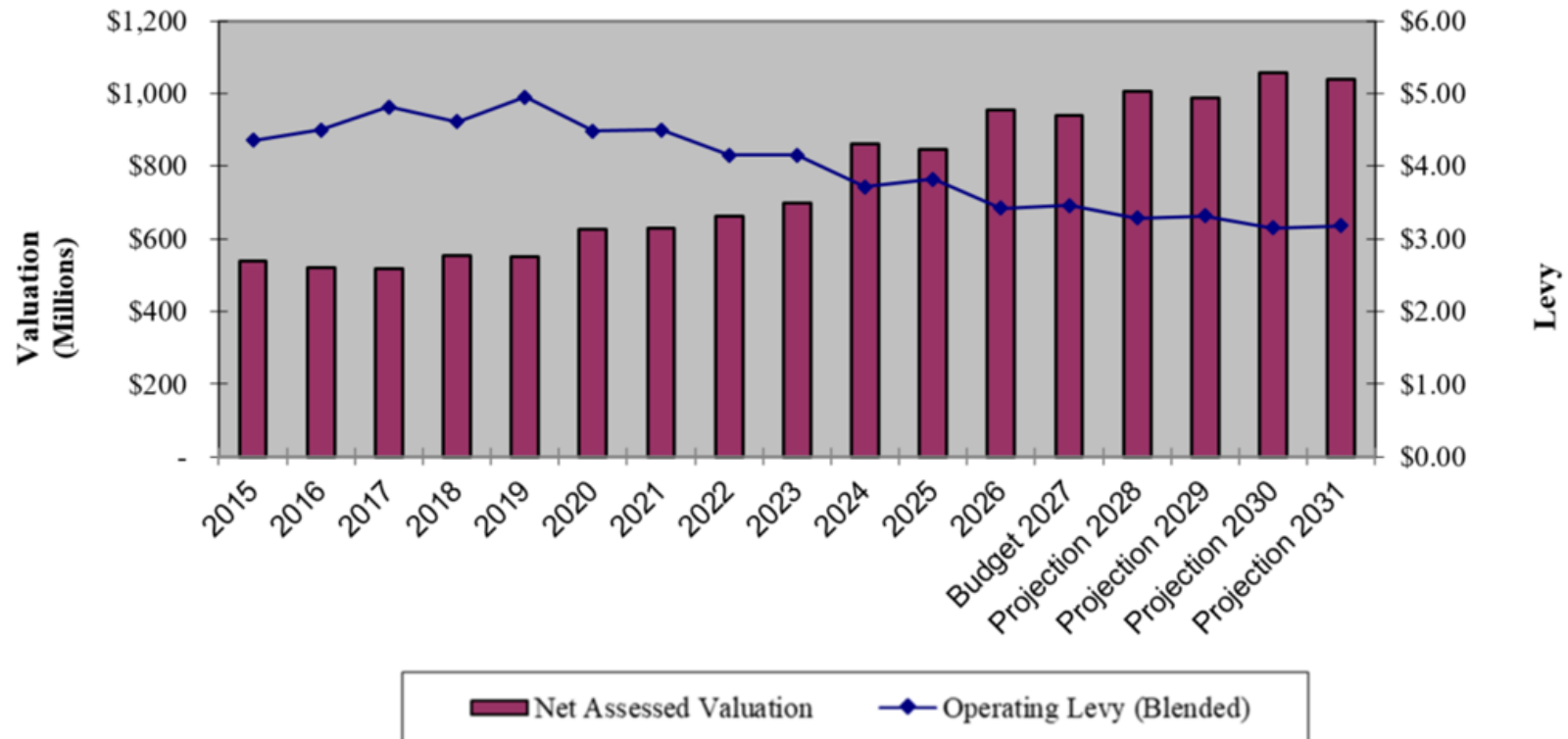
The Ritenour School District is fortunate to have strong community support that resulted in the November 2017 passage of a \$.39 operating tax increase. An 18-cent tax levy transfer was also approved in April 2005 from the debt service levy to the operating levy. In November 1998, approval of the Proposition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

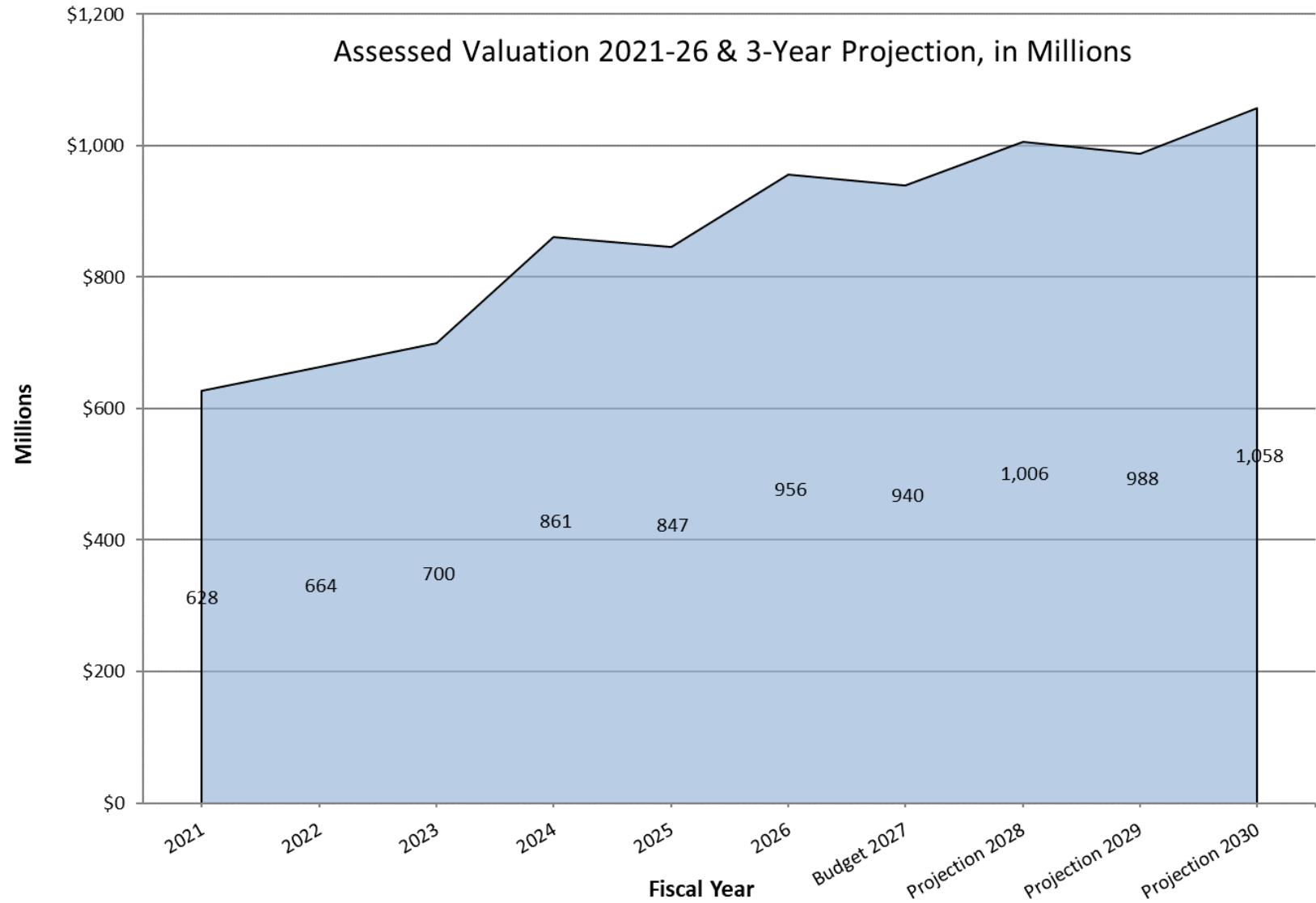
State legislation requires the District to set multiple tax rates based upon the type of property and its classification. The District is required to set separate rates for personal property, residential real estate and commercial real estate. A combined or blended rate is used for state-wide assessments.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

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

The graph below depicts the District's net assessed valuation over a number of years, and its combined operating and debt service tax levy. Ritenour previously held a relatively low assessed valuation when compared to other districts. Substantial increases in assessed value that occurred due to the 2024 and 2026 reassessment cycles have provided optimism for an increasing trend. However, the housing and commercial market can fluctuate from year to year. As explained by the St. Louis County Assessor, there is approximately a two-year lag between actual home sale prices and reflected assessed values, along with overall economic growth and commercial real estate values.

NET ASSESSED VALUATION & OPERATING LEVY



ASSESSED VALUATION

FUND BALANCE ANALYSIS

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

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

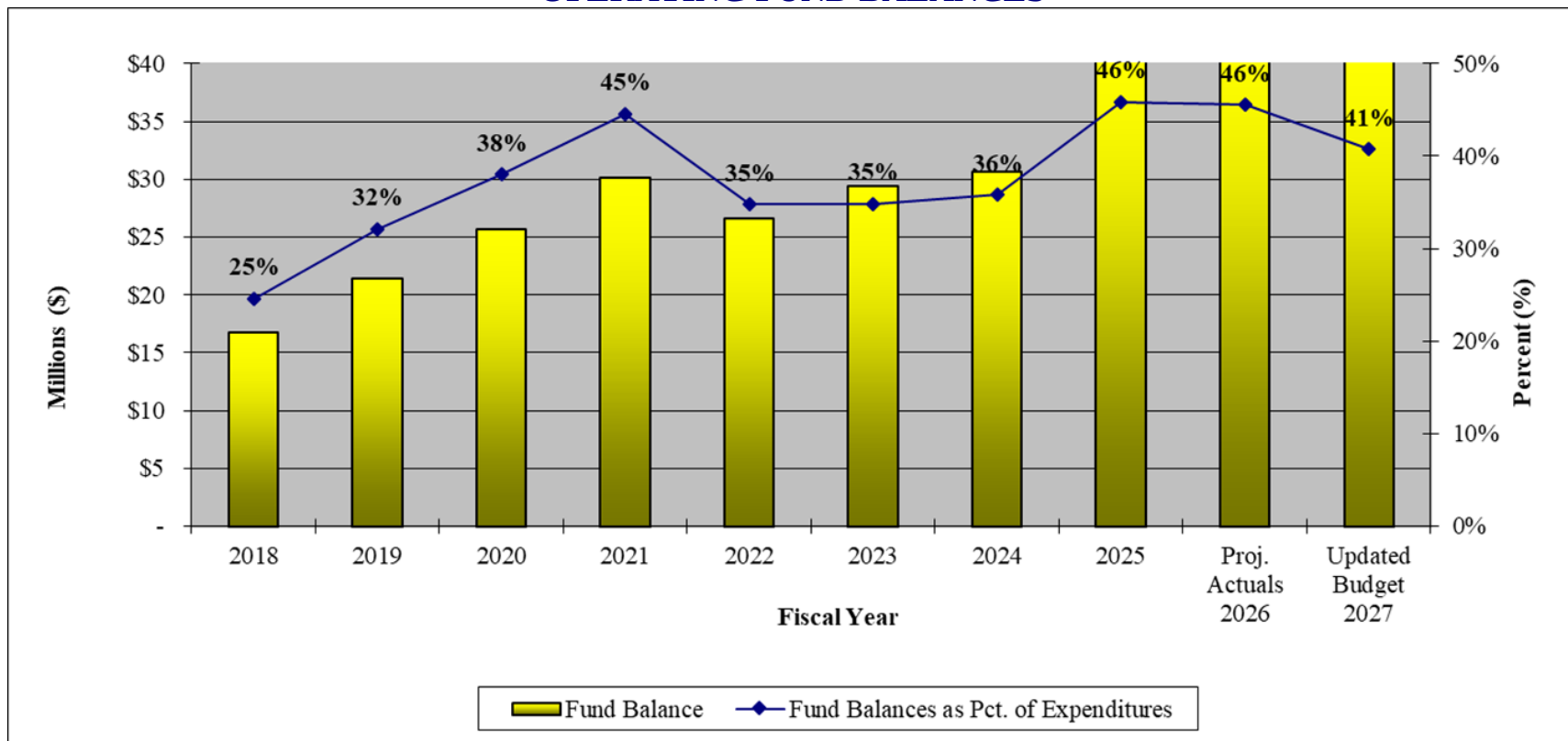
The Special Revenue Fund, also known as the Teachers Fund, is restricted to expenditures for the payment of salaries and fringe benefits of certificated employees, and tuition payments to other school districts. The District does not assign a levy to the Special Revenue Fund, but allocates most state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

The specific limitations and provisions governing the funds above mean that General Fund balances are of the greatest concern. This fund balance is the primary indicator of financial viability and stability of the District. The current budget projects an operating deficit of \$2.6M to a fund balance of \$33 million. The actual surplus will likely be higher due to increased recapture of budgeted expenditures as a result of conservative budgeting and spending. The District is on track to end the 2025-2026 year with an operating fund balance at about 46% of operating expenditures, but it is projected to decrease in future years due largely to the state legislature and governor's decisions not appropriating full funding to the increased State Adequacy Target. The Board of Education and District management are aware that balances can only be used to assist in offsetting any District revenue shortfalls on a short-term basis, as balances can only be spent once. The District is engaged with state legislators to advocate for full state funding. In addition, the District's Board of Education has approved a plan to reduce an average of 10 positions per year through attrition (resignation or

retirement) over a five-year period (FY25 to FY29) to reduce operating expenditures. For the 2024-2025 and 2025-26 school years, the District reduced a total of 25 positions. For the 2026-2027 budget, a net increase of four positions are being added, though three of those are short-term as the pre-service teacher/paraprofessionals will transition into filling an open District teaching spot in the 2027-28 school year. The District will continue to review all vacant positions as to the effect of instruction and student achievement as it moves forward. In addition, the District will continue to review all expenditures for ways to reduce them without affecting its instructional programs.

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

OPERATING FUND BALANCES



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

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

OPERATING FUND BALANCES – HISTORICAL, BUDGET AND FORECASTS

	Actual			Budget		Forecast		
	2023	2024	2025	2026	2027	2028	2029	2030
Beginning Fund Balance:	\$ 26,627,571	\$ 29,441,540	\$ 35,943,396	\$ 42,446,667	\$ 42,160,349	\$ 39,552,158	\$ 38,338,094	\$ 37,041,263
Plus: Revenues								
Local Sources	\$ 41,375,780	\$ 45,391,761	\$ 48,063,860	\$ 46,829,140	\$ 48,180,859	\$ 49,867,189	\$ 52,555,843	\$ 53,940,297
County Sources	\$ 1,011,923	\$ 916,984	\$ 1,011,071	\$ 826,191	\$ 998,264	\$ 1,020,725	\$ 1,043,691	\$ 1,067,174
State Sources	\$ 29,401,723	\$ 31,654,402	\$ 40,189,836	\$ 40,920,808	\$ 42,689,319	\$ 44,000,695	\$ 44,880,709	\$ 45,778,323
Federal Sources	\$ 14,639,889	\$ 21,323,797	\$ 19,378,320	\$ 7,082,000	\$ 7,070,000	\$ 6,700,800	\$ 6,432,768	\$ 6,175,457
Other Sources	\$ 216,462	\$ 154,147	\$ 7,230,786	\$ 235,000	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000
Total Revenues	\$ 86,645,776	\$ 99,441,091	\$ 115,873,873	\$ 95,893,139	\$ 99,258,442	\$ 101,909,409	\$ 105,233,010	\$ 107,281,251
Less: Expenditures								
Salaries	\$ 47,953,905	\$ 50,000,632	\$ 51,831,340	\$ 52,366,745	\$ 54,732,763	\$ 56,457,011	\$ 58,259,245	\$ 60,119,064
Fringe Benefits	\$ 15,479,922	\$ 16,395,461	\$ 17,145,183	\$ 19,143,353	\$ 22,921,374	\$ 21,352,211	\$ 22,336,919	\$ 23,371,194
Purchased Services	\$ 12,737,940	\$ 11,493,028	\$ 13,239,507	\$ 12,481,231	\$ 13,162,609	\$ 13,463,357	\$ 13,798,007	\$ 14,155,977
Supplies	\$ 7,211,852	\$ 7,540,390	\$ 8,821,493	\$ 10,239,133	\$ 9,823,773	\$ 10,587,167	\$ 10,875,362	\$ 11,171,656
Capital outlay	\$ 132,157	\$ 7,193,647	\$ 18,046,429	\$ 902,888	\$ 187,010	\$ 212,000	\$ 212,000	\$ 212,000
Other Expenses	\$ 316,030	\$ 316,077	\$ 287,785	\$ 771,936	\$ 774,104	\$ 776,727	\$ 773,307	\$ 774,094
Contingency	\$ -	\$ -	\$ -	\$ 274,171	\$ 265,000	\$ 275,000	\$ 275,000	\$ 275,000
Total Expenditures	\$ 83,831,807	\$ 92,939,235	\$ 109,371,737	\$ 96,179,457	\$ 101,866,633	\$ 103,123,473	\$ 106,529,841	\$ 110,078,984
Surplus/(Deficit)	\$ 2,813,969	\$ 6,501,856	\$ 6,502,136	\$ (286,318)	\$ (2,608,191)	\$ (1,214,064)	\$ (1,296,831)	\$ (2,797,733)
Transfers	\$ -	\$ -	\$ 1,135	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance*:	\$ 29,441,540	\$ 35,943,396	\$ 42,446,667	\$ 42,160,349	\$ 39,552,158	\$ 38,338,094	\$ 37,041,263	\$ 34,243,530

*Includes non-Bond Issue Capital Project Funds

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

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

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

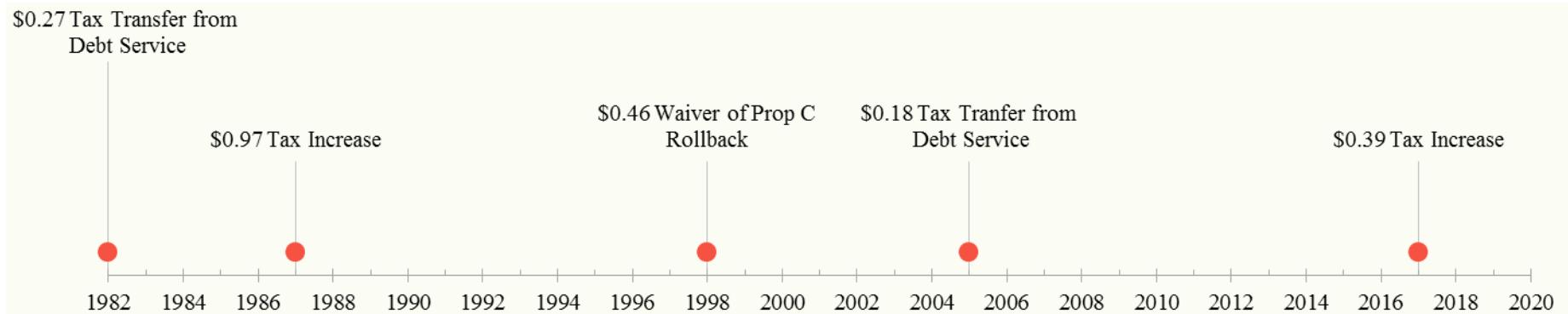
The rankings below indicate those who gave at “1” or “2” ranking:

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

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

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

TIMELINE OF PAST OPERATING TAX LEVY ELECTIONS



Opinions vary and circumstances alter the level of balances a district should maintain to be financially stable. Given certain premises, a fund balance equal to some arbitrary percentage of annual expenditures may be appropriate. However, fund balances will fluctuate according to the individual school district's primary sources of income and throughout the year depending upon the timing of receipts. Local taxes are the major source of revenue for Ritenour, and are primarily received in January. Therefore, at a minimum, the District should carry balances sufficient to allow expenditures to be paid between the ends of a fiscal year on June 30 until these taxes are received. For the current year, this amounted to approximately \$13.8 million or 14.3% of budgeted operating expenditures.

Expenditures can be controlled, but the District does not control the amount the Legislature appropriates for school funding and the timing of tax receipts. In addition, state law directs the calculation of the tax levy. Only districts that have the foresight and discipline to plan strategically to accommodate these funding fluctuations can succeed in sustaining their programs and service delivery to students without disruption. The District has historically budgeted in a conservative manner to protect its instructional programs. Continuing in that manner, a minimum fund balance of at least 15% is recommended, which would be approximately \$14.4 million based on the total budgeted operating expenditures.

A heightened need does exist to analyze our educational and support programs to protect our operating balances as operating deficits, if realized and left unchecked, can quickly erode these balances. While our operating fund balance for 2025-2026 is projected to be over \$42 million, the current situation with increased costs and uncertain revenue will make these fund balances invaluable. These funds will protect our instructional programs during this unprecedented time.

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



Dr. Chris Kilbride
Superintendent



Dr. Phil Pusateri
Chief Financial Officer



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

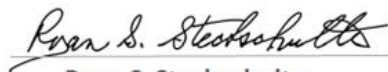
This Meritorious Budget Award is presented to:

RITENOUR SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2025-2026.

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



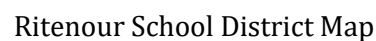

Ryan S. Stechschulte
President

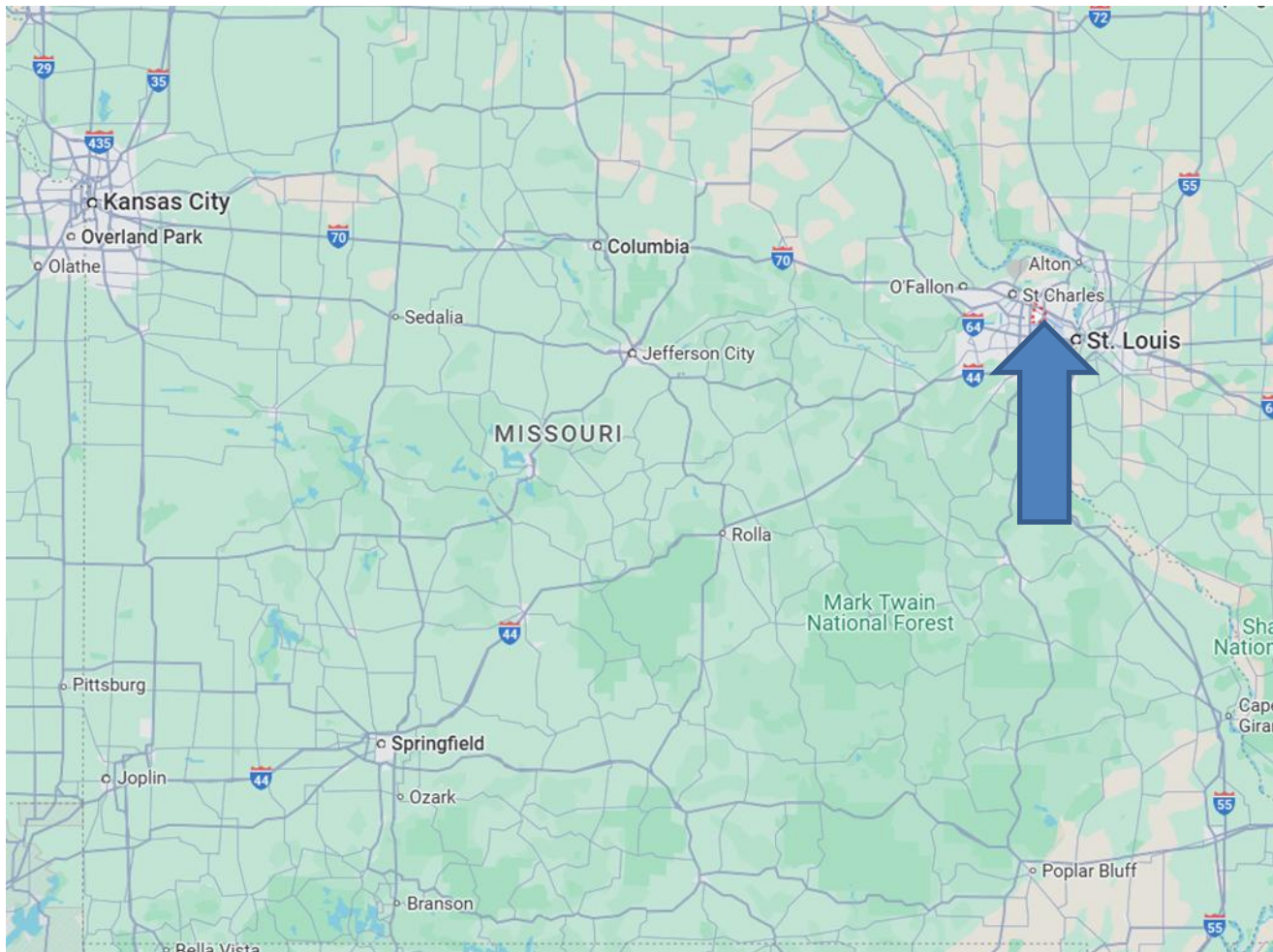

James M. Rowan, CAE, SFO
CEO/Executive Director

Organizational Section



- 1 Buder Elementary
- 2 Iveland Elementary
- 3 Kratz Elementary
- 4 Marion Elementary
- 5 Marvin Elementary
- 6 Wyland Elementary
- 7 Hoech Middle School
- 8 Ritenour Middle School
- 9 Ritenour High School
- 10 Administrative Center





Ritenour School District's Location in Missouri

The Ritenour School District is comprised of six elementary schools, two middle schools, one high school, a school for early childhood education, an adult education center, an alternative education center, an administrative center, and a new campus that opened at the start of the 2025-26 school year that houses special programs and an early childhood annex. The total population within the District is 43,118 according to the 2020 census, and there were 6,456 students enrolled in preK-12 for the 2025-2026 academic year.

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

Board of Education

Dr. Brad Thomas
President

Jennifer Lohnes
Vice President

Penny Degardin
Director

Kelly R. Adams
Director

Lisa Glover-Jones
Director

Vanessa Henriquez
Director

Dr. M. Stacey Albin-Wilson
Director

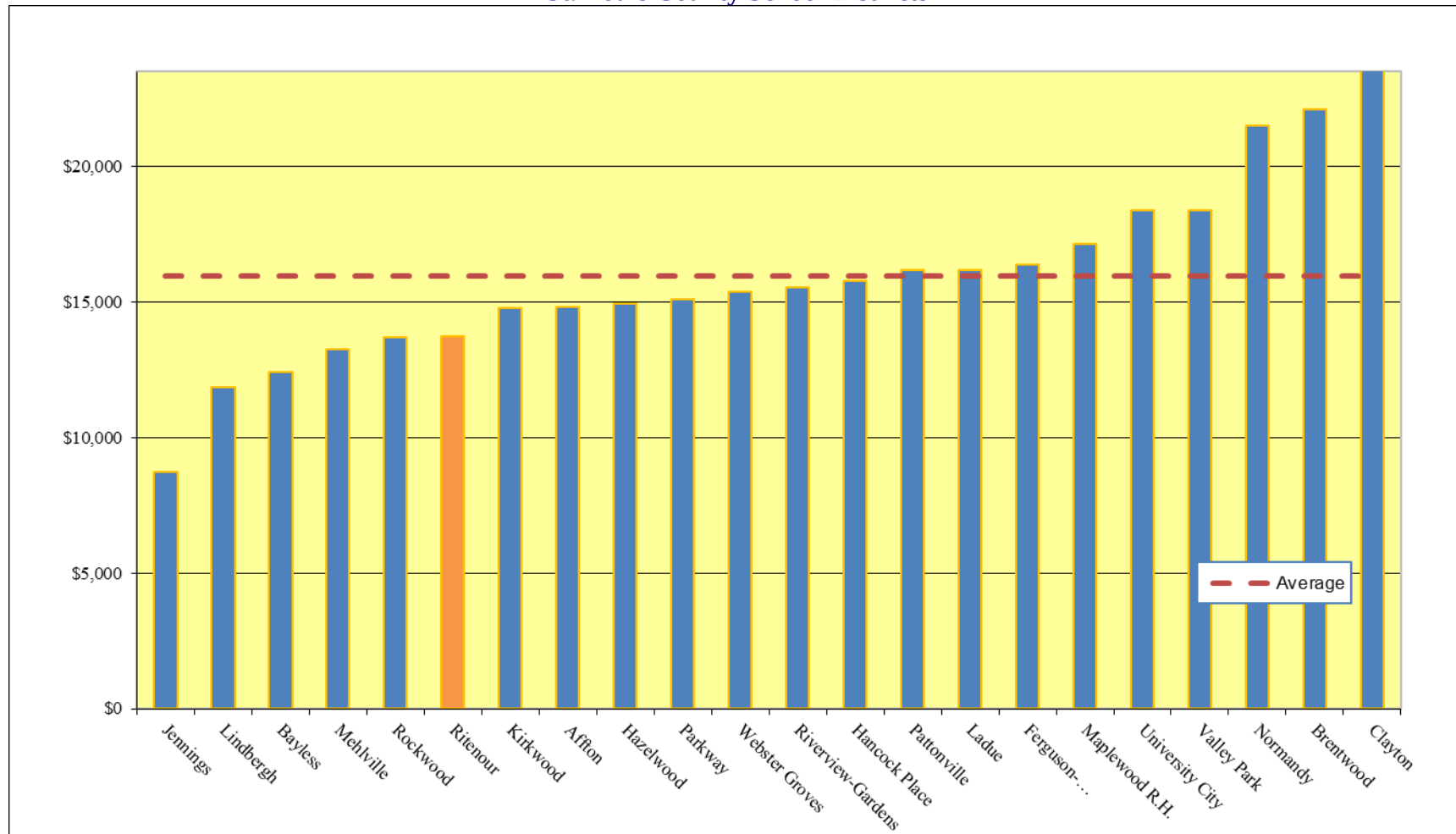
DeQuinda Woods
Secretary

Dr. Phillip Pusateri
Treasurer

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

The District currently employs a full-time equivalent of 471 teachers, 45 administrators, and 237 support personnel. Ritenour's expenditures per average daily attendance (ADA) for the 2024-2025 fiscal year was \$13,730, compared to an average of \$15,967 among all St. Louis County school districts.

2024-2025 EXPENDITURES PER A.D.A St. Louis County School Districts



As indicated in the graph above, the Ritenour School District continues to be efficient in spending, especially due to increasing enrollment where a majority of area districts are seeing declining enrollment. In 2024-2025, Ritenour spent approximately \$2,237 less per ADA than the average of St. Louis County districts, ranking 17th among the 22 school districts (2024-2025 data).

District Achievements and Honors

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

- Ritenour Opens Center for Educational Excellence
- Iveland Elementary Teacher Honored with Emerson Award
- Ritenour High School Student Journalists Bring Home Honors
- RHS Student Selected for All-District and All-Suburban Honors
- Ritenour High School Marching Band Earns Prestigious Award
- Middle School Student Earns Top Honors
- Ritenour High School Students Accepted into Top-Tier Universities
- Ritenour Students Earn Top Music Honors
- Ritenour High School Senior Earned Distinction
- Ritenour High School Students Shine at HOSA State Conference
- Ritenour Elementary Students Receive Top Honors in Art Competition
- Ritenour High School Teacher Earns National Honor
- Ritenour High School Senior Named Scholar Athlete
- School Psychologist Earns Special School District Honor

Ritenour Opens Center for Educational Excellence



In August 2025, the Ritenour School District proudly celebrated the grand opening of the Ritenour Center for Educational Excellence with a ribbon-cutting ceremony with an incredible turnout. Community members, students and staff came together to mark this milestone at the new site, located at 10901 St. Henry Lane in St. Ann. Purchased by the district in August 2024, the 3.92-acre property features 30,000 square feet of space designed to serve students and families for generations to come.

Iveland Elementary Teacher Honored with Emerson Award



Iveland Elementary music teacher Logan Felder was a recipient of a 2025 Emerson Excellence in Teaching Award. The Emerson Award recognizes St. Louis-area teachers of students in kindergarten through college level for their vital role in shaping their students' lives. Felder was selected by Ritenour administrators for her outstanding contributions to the teaching profession and for her role in inspiring Ritenour students. She is among 80 teachers from across the St. Louis metropolitan who were recognized.

Ritenour High School Student Journalists Bring Home Honors



Ritenour High School's student newspaper was awarded the Quill & Scroll 2025 International Second Place honor for issues produced in 2024–2025, placing it among the top student publications worldwide. Since 1923, the *Pepper Box* has built a legacy of award-winning student journalists at Ritenour High School.

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



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

Ritenour High School Marching Band Earns Prestigious Award



The Ritenour High School Marching Band took part in the 2025 St. Louis Thanks-For-Giving Parade. The Marching Huskies received the prestigious George E. Hibbard Memorial Band Award. In addition, the Marching Huskies brought home a fourth place award in the parade competition.

Middle School Student Earns Top Honors



Ethan Runge, a sixth grade student at Hoech Middle School, earned a second-place medal in both the history and geography categories in the regional International Academic Competition. Runge also qualified for the 2026 National Championship in Florida.

Ritenour High School Students Accepted into Top-Tier Universities



Two Ritenour High School seniors were accepted into top-tier universities. Christine Vo received an official early decision acceptance with a full scholarship to Washington University, where she plans to major in biology. With an early action acceptance, Jaycee Durnin is headed to the University of Chicago to major in political science and minor in economics as she prepares for a future in law.

Ritenour Students Earn Top Music Honors



Five dozen students from Ritenour High School, Hoech Middle School, and Ritenour Middle School hit all the right notes at prestigious winter festivals during the 2025-2026 school year, including the SIUE Bi-State Bands Festival, St. Louis All-Suburban concerts, and the 2026 Des Lee Festivals to earn top music honors.

Ritenour High School Senior Earned Distinction



Madison Miller, a Ritenour High School senior, earned the Distinguished Student Leader Award from the Missouri Association of Student Councils. This statewide honor celebrates students who go above and beyond in their student council roles, demonstrating strong leadership, service, and a deep commitment to representing their peers.

Ritenour High School Students Shine at HOSA State Conference



Ritenour High School had a great showing at the Missouri HOSA (Future Health Professionals) State Conference. The RHS HOSA Bowl team placed eighth in the state. RHS senior Caleb Secrease finished in the top 5 in Missouri on the ATC test in Career Development and Human Heredity.

Missouri HOSA is part of an international student organization dedicated to promoting careers in health care and supporting the next generation of health professionals.

Ritenour Elementary Students Receive Top Honors in Art Competition

Seven Ritenour elementary students received top honors in the St. Louis Symphony Orchestra's 2026 Picture the Music art competition, standing out among hundreds of young artists from across the region. Only 100 students were selected for final recognition.

Aloni Dalton-Cooper earned the prestigious Maestro Award for grades K-2, one of only three Maestro honors given across all grade levels.

From Marvin Elementary, Alexandra Abundio-Palmer received one of the competition's highest honors, the Symphony Award for grades 3-5. All seven Ritenour students are among the top 100 artists whose work was displayed at the Saint Louis Art Museum's Student Gallery and the James S. McDonnell Planetarium at the St. Louis Science Center.

Ritenour High School Teacher Earns National Honor

Ritenour High School teacher Denise Schindler was named a 2026 Jostens Renaissance Educator of the Year, an honor awarded to just five educators across the country.

Schindler has dedicated herself to Ritenour High School for the past 19 years of her extraordinary 49-year career as an educator, leaving a lasting impact on students, staff and school culture.

Ritenour High School Senior Named Scholar Athlete



Ritenour High School senior Jaycee Durnin was named a *St. Louis Post-Dispatch* Scholar Athlete. A top honor roll student, Durnin has excelled in softball, track and field, and soccer, earning all-conference honors and multiple team awards along the way.

School Psychologist Earns Special School District Honor



Liza Terrazas, school psychologist at Kratz Elementary School was recognized by the Special School District of St. Louis County as a 2026 Lasting Impression honoree. As a bilingual school psychologist, she plays a vital role in helping teams better understand and support students' learning needs across language and culture. Her work helps teams more accurately distinguish between language development and potential disabilities, creating clearer pathways for student success.

Budget and Financial Policies

DISTRICT BUDGET

Planning

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

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

Comparability of Services

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

Adoption

After the Ritenour Board of Education has completed its study of the budget in relation to the school programs and the needs of students, patrons and the community, it is required to hold at least one public hearing on the proposed budget before adopting it. The budget must be adopted prior to the end of the budget year (June 30) for it to become effective at the beginning of the new fiscal year (July 1).

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

FUND BALANCES

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

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

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

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

Prioritizing Fund Balance Expenditures

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

Authority to Commit Funds

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

Authority to Assign Funds

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

Unassigned Fund Balance

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

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

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

FISCAL MANAGEMENT

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

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

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

MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION - REGULATIONS

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

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

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

In order to comply with Generally Accepted Accounting Principles (GAAP), Missouri statutory funds must be incorporated with this structure:

Governmental Fund Types:

(1) General Fund

- a. Incidental Fund
- b. School Food Service
- c. Student Activity

(2) Special Revenue Fund

- a. Teachers Fund

(3) Capital Projects Fund

(4) Debt Service Fund

Fund Descriptions:

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

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

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

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

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

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

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

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

Method of Accounting

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

Budget Preparation and Procedures

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

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

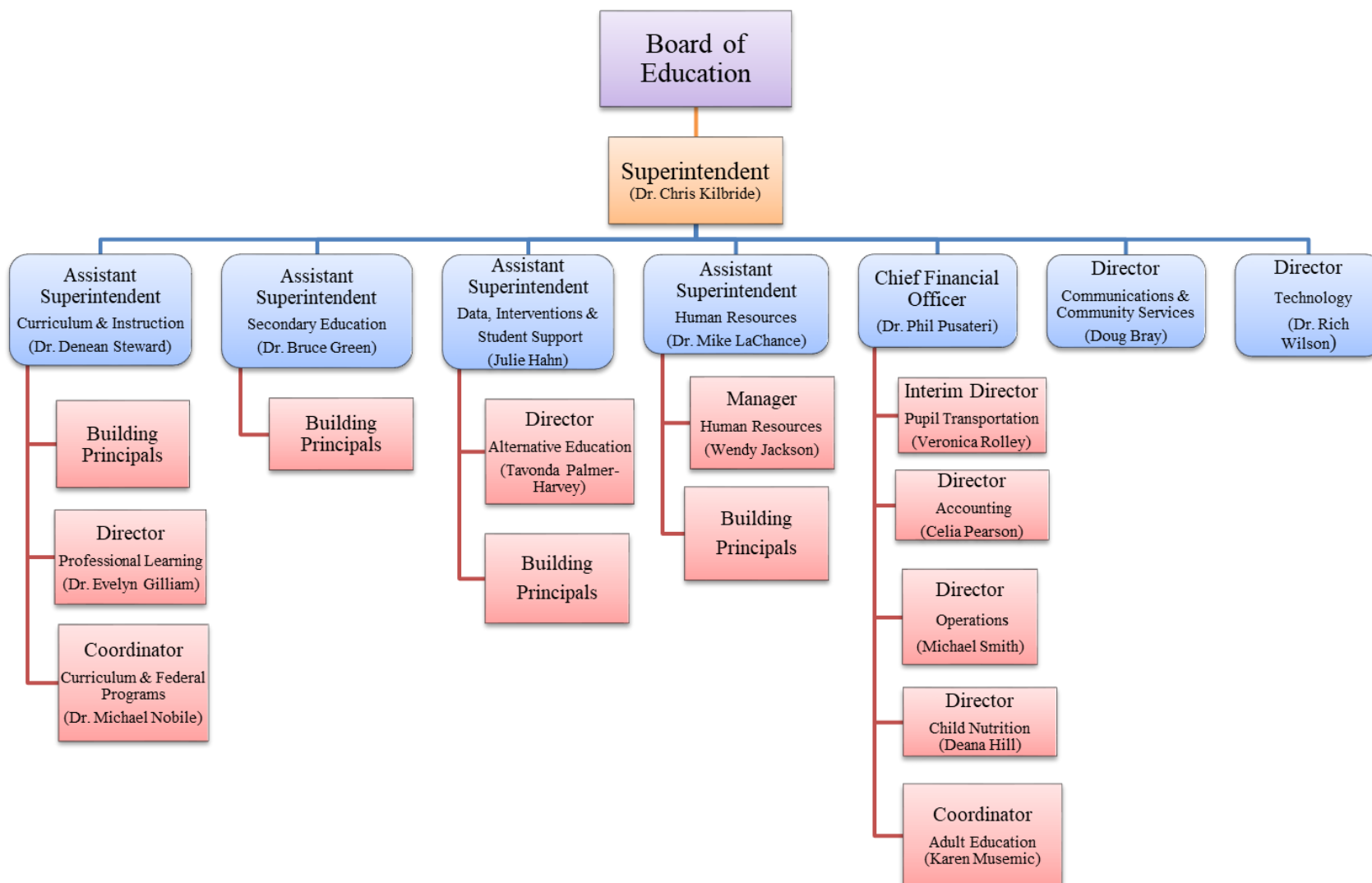
The District's auditor and the Missouri School Improvement Review Team will check to ensure the District budget is presented in the following format.

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

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

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

Organizational Chart



Vision, Mission, and Core Values

Mission Statement

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

Vision Statement

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

Core Values

We expect our words and actions to be determined by:

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

Equity Statement

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

Strategic Performance Areas

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

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

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

- Goal 1.** *The Ritenour School District will demonstrate improvement in the performance of every student to meet or exceed the state standard or demonstrate required improvement and enable every student to meet their personal, academic, and career goals. (We will focus on every student's strengths and opportunities to ensure growth.) Estimated expense allocation varies: approximately \$59.5M for certified staff salary and benefits for 2026-2027.*
- Goal 2.** *The Ritenour School District will ensure every student successfully graduates high school prepared for college, career, or the military. (We will engage every student in rigorous and relevant learning.) Estimated expense allocation varies: approximately \$16.7M for high school, bilingual, alternative education, and guidance certified staff for 2026-2027.*
- Goal 3.** *The Ritenour School District will ensure all students regularly attend school, meeting the standard of 90% of students attending 90% of the time. (We will create the learning environment in which students attend and thrive.) Estimated expense allocation varies: approximately \$5.6M for bilingual, alternative education, and guidance staff for 2026-2027.*

Budget Development Process

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

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

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

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

The capital budget is for expenditures related to equipment, vehicles, facility improvements, and other capital assets that generally exceed the capitalization threshold of \$5,000 and have a useful life of greater than a year. Capital projects and facility improvements are typically priorities based on recommendations from District architects, engineers, and administration.

Budget Activities

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

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

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

1/12/2026	Review prior budget development activities for enhancements
1/30/2026	Develop student enrollment projections and staffing needs
2/13/2026	Develop preliminary budget assumptions and revenue estimates
2/17/2026	Issue budget allocations and instructions
2/27/2026	Department Budget requests due to Business Office
2/27-3/13/26	Review/Modify budget requests
4/9/2026	Submit preliminary budget information to the board
5/7/2026	Review revised budget information with board
6/4/2026	Review proposed budget documents with board
6/11/2026	Hold public hearing and board adoption of the budget

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

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

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

KEY BUDGET FACTORS

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

- ❖ Level of total assessed valuation of the District. This directly determines the amount of property tax revenue received by the District each year. Local taxes comprise about 33% of the District's annual operating revenue.
- ❖ Level of State revenues, impacted by the appropriation by the state legislature. This directly determines the amount of basic formula and state sales tax revenues received by the District each year. These sources comprise about 54% of the District's annual operating revenue.
- ❖ Annual salary and benefit levels in the St. Louis Metropolitan Area. This impacts the District's ability to offer competitive compensation for teachers, administrators and support staff. These expenditures account for over 76% of the District's annual operating expenditures.

Budget Administration and Management

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

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

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

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

CLASSIFICATIONS OF REVENUES AND EXPENDITURES

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

Revenues by Object Code

Local Revenue Sources

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

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

County Revenue Sources

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

State Revenue Sources

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

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

Federal Revenue Sources

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

Non-Current Revenue Sources

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

Other Revenue Sources

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

Other Operating Revenue

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

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

Expenditures by Function Code

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

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

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

Community Services (3000's) - Community services consist of those activities that do not directly relate to providing education for pupils in the district. These include services provided by the district for the community as a whole or some segment of the community and community welfare activities.

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

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

Expenditures by Object Code

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

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

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

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

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

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

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

Financial Section



SUMMARY OF REVENUES & EXPENDITURES

All Governmental Funds

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

	Budget 2025-26	Budget 2026-27	\$ Change	% Change
Revenue Sources:				
Local	\$ 55,047,583	\$ 56,651,452	\$ 1,603,869	2.9%
County	995,621	1,137,050	141,429	14.2%
State	40,920,808	42,689,319	1,768,511	4.3%
Federal	7,082,000	7,070,000	(12,000)	-0.2%
Other	235,000	320,000	85,000	36.2%
	<u>\$ 104,281,012</u>	<u>\$ 107,867,821</u>	<u>\$ 3,586,809</u>	3.4%
Object	Budget 2025-26	Budget 2026-27	\$ Change	% Change
Salaries	\$ 52,366,745	\$ 54,732,763	\$ 2,366,018	4.5%
Employee Benefits	19,143,353	22,921,374	3,778,021	19.7%
Purchased Services	12,481,231	13,162,609	681,378	5.5%
Supplies	10,239,133	9,823,773	(415,360)	-4.1%
Capital Outlay	902,888	187,010	(715,878)	-79.3%
Long and Short Term Debt	7,206,486	7,164,854	(41,632)	-0.6%
Contingency	274,171	265,000	(9,171)	-3.3%
	<u>\$ 102,614,007</u>	<u>\$ 108,257,383</u>	<u>\$ 5,643,376</u>	5.5%
Excess (deficiency) of Revenues over Expenditures:	\$ 1,667,005	\$ (389,562)	\$ (2,056,567)	-123%
Beginning Operating Fund Balance:	\$ 48,641,165	\$ 50,308,170	\$ 1,667,005	3.4%
Proj. Ending Operating Fund Balance:	\$ 50,308,170	\$ 49,918,608	\$ (389,562)	-0.8%

SUMMARY OF REVENUES & EXPENDITURES
Operating Funds only

	Budget 2025-26	Budget 2026-27	\$ Change	% Change
Revenue Sources:				
Local	\$46,829,140	\$ 48,180,859	\$ 1,351,719	2.9%
County	826,191	998,264	172,073	20.8%
State	40,920,808	42,689,319	1,768,511	4.3%
Federal	7,082,000	7,070,000	(12,000)	-0.2%
Other	235,000	320,000	85,000	36.2%
	<u>\$95,893,139</u>	<u>\$ 99,258,442</u>	<u>\$ 3,365,303</u>	3.5%
Expenditures:				
Object	Budget 2025-26	Budget 2026-27	\$ Change	% Change
Salaries	\$52,366,745	\$ 54,732,763	\$ 2,366,018	4.5%
Employee Benefits	19,143,353	22,921,374	3,778,021	19.7%
Purchased Services	12,481,231	13,162,609	681,378	5.5%
Supplies	10,239,133	9,823,773	(415,360)	-4.1%
Capital Outlay	902,888	187,010	(715,878)	-79.3%
Long and Short Term Debt	771,936	774,104	2,168	0.3%
Contingency	274,171	265,000	(9,171)	-3.3%
	<u>\$96,179,457</u>	<u>\$ 101,866,633</u>	<u>\$ 5,687,176</u>	5.9%
Excess (deficiency) of Revenues over Expenditures:	\$ (286,318)	\$ (2,608,191)	\$ (2,321,873)	811%
Beginning Operating Fund Balance:	\$42,446,665	\$ 42,160,347	\$ (286,318)	-0.7%
Proj. Ending Operating Fund Balance:	\$42,160,347	\$ 39,552,156	\$ (2,608,191)	-6.2%

ANALYSIS OF PROPOSED BUDGET

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

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

Covid-19 Pandemic: Full-Time Equivalent Positions Added

The District has received over \$24 million in federal pandemic relief funds. These funds helped cover additional costs, as well as add instructional staff, and staff to support students with social/emotional needs and behavior challenges. From March 2020 through June 2024, the District added 63 positions. Due to the expiration of these funds in September of 2024, the District's Board of Education approved a plan in June 2024 to reduce positions as vacancies occur through attrition, that is, resignation or retirement. It is the District's goal to not lay off any employees during this process. The financial goal is to reduce by an average of 10 positions per year over a five-year period, starting with the 2024-2025 fiscal year. In 2024-2025 and 2025-26, the District reduced a total of 25 positions. The 2026-27 fiscal year will see a strategic pause in reductions, as reflected in this budget document. The pause is due to the reduction in available positions to eliminate through attrition and the need to add positions to meet District strategic priorities. In particular, the strategic priorities are academic performance for middle school students and the dwindling teacher pipeline. The full-time equivalent additions for the coming year directly address these strategic priorities: one middle-level instructional coach and three additional instructional paraprofessionals who sign an agreement to serve as a district teacher after their training year is complete. The District's operating fund balances, projected to be 46% of operating expenses in June 2026, are sufficient to absorb minimal to medium operating deficits during this transition.

Besides the influx of federal pandemic relief funds in recent years, the budget for operations of the Ritenour School District can generally be characterized as being consistent. In November 2017, the district residents voted on Proposition A, a \$.39 operating tax

increase. The District voters overwhelmingly passed Proposition A with 64.5% in favor. This generated approximately \$2.1 million in additional operating revenue in the 2018-2019 school year, in order to decrease operating deficits, maintain the District's instructional programs, and try to maintain competitive salaries and benefits.

In August 2025, the District opened the Ritenour Center for Educational Excellence (RCEE). The campus honors two influential educators in the history of the District: The Julie Hahn Center for International and Gifted Learners and the Janine Milam-Haynes Early Childhood Annex. In addition to serving additional pre-kindergarten students and District Gifted Education students, the RCEE supports middle and high school students who are new to the United States and have Limited English Proficiency (LEP). The students in this program either do not speak any English or are very limited in their English communication skills. Districtwide, the number of LEP students continues to grow, and meeting the needs of these students is a District priority. To address this issue, the District sought and acquired additional space for this and other programs.

To finance the purchase and renovation of the RCEE property, the District issued \$6.305M in Certificates of Participation for the costs of the real estate acquisition and renovation of the site, plus the costs of delivery related to the certificates. As a result, the District will pay an average of about \$0.7M per year from the Operating Fund through December 2039.

Elementary students identified as gifted and talented are served in the Hahn Center, as well. Monday-Thursday, students are transported to the center to be instructed by a total of three teachers with gifted certification. Students are grouped by grade one day each week (1st & 2nd, 3rd, 4th, 5th). This allows students to interact and learn with other gifted students. This has been determined to be a best practice in gifted education. On Fridays, the teachers go to schools to instruct students who have opted out of the center-based approach. Besides a project-based instructional approach, another advantage of this change was a reduction of three teachers to reduce expenditures.

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

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

During the 2017-2018 school year, the District began to operate its student transportation system in-house, ending the partnership with a purchased service vendor. The budgeted cost was roughly the same as the anticipated increased cost of continuing to contract this service. The District maintains greater control, more flexibility, and better supervision and training of bus drivers. Drivers are employees of the District, and therefore have greater pride and responsibility in their duties including building relationships with students. This has helped to ensure better service and more appropriate student behavior on the buses. The reliability of its fleet increased, and the department has received the Fleet of Excellence Award due to the high pass rate of bus inspections on the first time through performed by the Missouri State Highway Patrol. The on-time performance of its fleet has continued around 99% every year. In winter of 2025, the District received funding from a \$9,495,000 grant from the U.S. Environmental Protection Agency (EPA) to purchase 24 electric-vehicle (EV) buses, and installation of 24 charging stations. In the spring and summer of 2025, the District phased in all the new electric buses and sold back 20 of its diesel buses. The District has seen significant cost savings on diesel.

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

Total personnel changes included in the 2026-2027 budget are:

Additions:

- Instructional coach (1) to serve Hoech Middle School and Ritenour Middle School
- Teacher paraprofessionals (3) who will gain teacher certification and become District teachers in future years

Reductions:

- None planned as of May 2026

With the changes in the positions described above and other minor changes as shown on pages 224-228, the 2027 budget increases the total District personnel by an FTE of 4 positions. Contingency funds have again been set aside for funding additional teachers if student enrollment increases beyond the projected level.

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

Food Pantry, a separate 501(c)(3) organization), which serves over 900 families every month, and serves only residents of the District. The pantry pays the District a minimal rent amount. In November 2024, the Husky Health Center, previously housed at Hoech Middle School since 2019, expanded its services at its new location inside the Husky Support Center. Previously serving only Ritenour students, the District plans for the center to provide medical and behavioral health services to Ritenour families, staff members and District residents. Other Husky support programs include the Optometry Center, Ritenour Donation Center, and Information Technology Department.

All projects and equipment purchases in the 2027 budget are funded by operational monies.

The District generally follows a seven-year revolving curriculum adoption program per subject. Curriculum adoptions approved by the Board of Education for 2026-2027 at a cost of approximately \$1,100,000 are as follows:

- ❖ Science
- ❖ Physical Education

TOTAL OPERATING REVENUE BY SOURCE

	Budget 2025-26	Budget 2026-27	\$ Change	% Change
Local	\$46,829,140	\$ 48,180,859	\$ 1,351,719	2.9%
County	826,191	998,264	172,073	20.8%
State	40,920,808	42,689,319	1,768,511	4.3%
Federal	7,082,000	7,070,000	(12,000)	-0.2%
Other	235,000	320,000	85,000	36.2%
	<u>\$95,893,139</u>	<u>\$ 99,258,442</u>	<u>\$ 3,365,303</u>	3.5%

RESOURCES TO SUPPORT OPERATIONS

All instructional and support services included in the 2027 budget are funded by local, county, state or federal sources of revenue.

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

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

- Ritenour Opens Center for Educational Excellence
- Iveland Elementary Teacher Honored with Emerson Award
- Ritenour High School Student Journalists Bring Home Honors
- RHS Student Selected for All-District and All-Suburban Honors
- Ritenour High School Marching Band Earns Prestigious Award
- Middle School Student Earns Top Honors
- Ritenour High School Students Accepted into Top-Tier Universities
- Ritenour Students Earn Top Music Honors
- Ritenour High School Senior Earned Distinction
- Ritenour High School Students Shine at HOSA State Conference
- Ritenour Elementary Students Receive Top Honors in Art Competition
- Ritenour High School Teacher Earns National Honor
- Ritenour High School Senior Named Scholar Athlete
- School Psychologist Earns Special School District Honor

Local Revenue (\$56.7 million)

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

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

New Construction & Improvements

FISCAL YEAR	REAL ESTATE		TOTAL VALUATION
	Residential	Commercial	
2015-16 *	\$ 3,300	\$ 904,000	\$ 907,300
2016-17 *	\$ 9,000	\$ 512,000	\$ 521,000
2017-18 *	\$ 16,500	\$ 1,033,000	\$ 1,049,500
2018-19 *	\$ 233,700	\$ 267,200	\$ 500,900
2019-20 *	\$ 294,000	\$ 145,600	\$ 439,600
2020-21 *	\$ 213,100	\$ 698,900	\$ 912,000
2021-22 *	\$ 369,000	\$ 249,600	\$ 618,600
2022-23 *	\$ 392,800	\$ 3,658,320	\$ 4,051,120
2023-24 *	\$ 281,400	\$ 144,000	\$ 425,400
2024-25 *	\$ 420,000	\$ -	\$ 420,000
2025-26 *	\$ 524,100	\$ 1,929,600	\$ 2,453,700
2026-27 #	\$ 430,000	\$ 500,000	\$ 930,000

* actual # estimated

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

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

County Revenue (\$1.1 million)

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

State Revenue (\$42.7 million)

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

In May 2016, the Missouri General Assembly voted to override Governor Nixon’s veto of Senate Bill 586. This legislation restored the 5 percent cap on the growth of the State Adequacy Target (SAT) that was removed by the General Assembly in 2009. Based upon the language of the bill, the calculated SAT was reduced from \$6,580 to \$6,241. The current SAT for the 2026 fiscal year is \$6,900. For the 2027 fiscal year, the SAT increases to \$7,145. However, the Missouri General Assembly did not appropriate enough for full funding of the foundation formula, resulting in a projected SAT of \$6,750. Funding for this formula is dependent upon sufficient revenues collected by the state and the governor’s approval. The Weighted Average Daily Attendance (WADA) will also include the number of preschool children who qualify for free/reduced-price meals for which no tuition is charged. The District’s preschool is now free for parents, as the district started claiming preschool student attendance in the 2022-2023 school year. Missouri’s basic

funding formula is based on the highest of three years of attendance. The projected WADA uses the projected ADA from 2026-2027 including pre-K for the calculation.

Missouri also provides a reimbursement incentive for public school districts to transport students who live more than one mile from the school they attend. This program is designed to provide schools with 75% reimbursement of allowable costs. The reimbursement percentage may vary due to an efficiency adjustment applied to each school district's program. Appropriations have increased in recent years, and was fully-funded in the 2022-2023, 2023-2024, and 2024-2025 fiscal years. The current fiscal year is seeing a 95% appropriation. The legislature has appropriated 90% of the money needed to fully fund this formula for 2026-2027. There is some doubt that the state can fund all of its appropriations, and the District expects modest reductions to the appropriated funding. To continue to budget conservatively, the District has budgeted less than the 90% appropriation.

Federal Revenue (\$7.1 million)

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

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

The large fluctuations in federal revenue for recent years are due to Covid relief funds, specifically ESSER III revenue, which ended in September 2024, and the U.S. Environmental Protection Agency's Clean School Bus grant in 2024-25.

Other Revenue (\$.3 million)

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

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

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

TOTAL OPERATING REVENUE BY SOURCE

	Budget 2025-26	Budget 2026-27	\$ Change	% Change
Revenue Sources:				
Local	\$46,829,140	\$ 48,180,859	\$ 1,351,719	2.9%
County	826,191	998,264	172,073	20.8%
State	40,920,808	42,689,319	1,768,511	4.3%
Federal	7,082,000	7,070,000	(12,000)	-0.2%
Other	235,000	320,000	85,000	36.2%
	<u>\$95,893,139</u>	<u>\$ 99,258,442</u>	<u>\$ 3,365,303</u>	3.5%

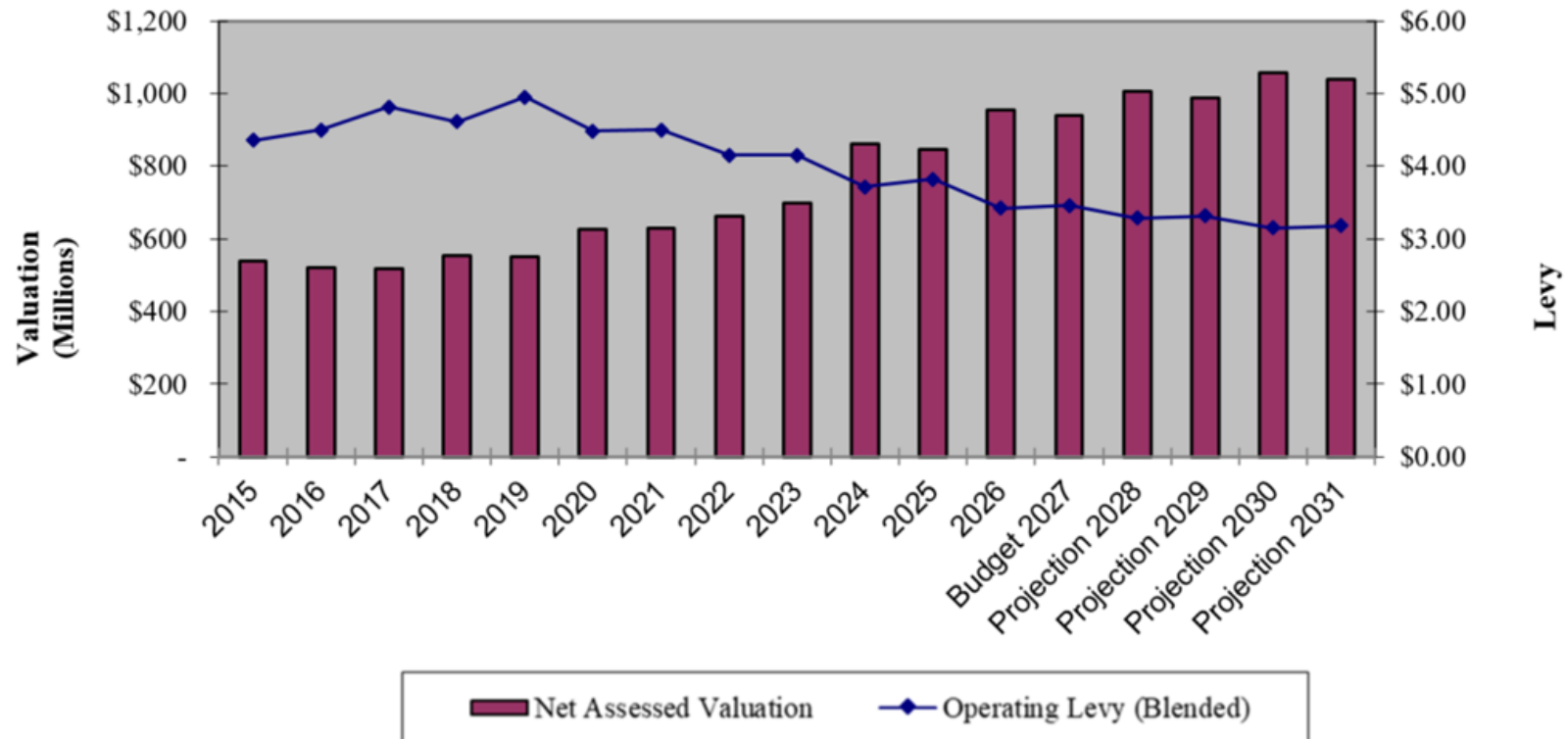
Ritenour School District is fortunate to have strong community support that resulted in the November 2017 passage of a \$.39 operating tax increase. An 18-cent tax levy transfer was also approved in April 2005 from the debt service levy to the operating levy. In November 1998, approval of the Proposition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

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

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

The graph below depicts the District's net assessed valuation over a number of years, and its combined operating and debt service tax levy. Ritenour previously held a relatively low assessed valuation when compared to other districts. Substantial increases in assessed value that occurred due to the 2024 and 2026 reassessment cycles have provided optimism for an increasing trend. However, the housing and commercial market can fluctuate from year to year. As explained by the St. Louis County Assessor, there is approximately a 2-year lag between actual home sale prices and reflected assessed values, along with overall economic growth and commercial real estate values.

NET ASSESSED VALUATION & OPERATING LEVY



OPERATING EXPENDITURES

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

TOTAL OPERATING EXPENDITURES BY OBJECT

	Budget 2025-26	Budget 2026-27	\$ Change	% Change
Salaries	\$52,366,745	\$ 54,732,763	\$ 2,366,018	4.5%
Employee Benefits	19,143,353	22,921,374	3,778,021	19.7%
Purchased Services	12,481,231	13,162,609	681,378	5.5%
Supplies	10,239,133	9,823,773	(415,360)	-4.1%
Capital Outlay	902,888	187,010	(715,878)	-79.3%
Long and Short Term Debt	771,936	774,104	2,168	0.3%
Contingency	<u>274,171</u>	<u>265,000</u>	<u>(9,171)</u>	-3.3%
	<u>\$96,179,457</u>	<u>\$ 101,866,633</u>	<u>\$ 5,687,176</u>	5.9%

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

Overall 2026-2027 salary increases:

- Teacher 3.5%
- Administrator 3.5%
- Support staff 3.87% (includes custodial and bus driver benchmark increases)

The increase in employee benefits is due to cost increases as described in more detail on pages 23-24, 85-87, and 100. Purchased services increased largely due to contractual annual vendor increases. Supplies decreased due to a lower cost for textbooks related to curriculum adoptions. The capital outlay decrease is due to a decision to hold off on non-essential capital improvements in anticipation of a possible zero-rate increase bond issue in the coming year. The vast majority of contingency monies are set aside for additional teachers if class sizes increase due to unexpected enrollment growth. The contingency is also used for increased salaries for those teachers who obtain advanced degrees or a certain number of hours toward an advanced degree during the school year. Finally, the contingency funds may be used to hire retired administrators during leaves of absence for building principals or assistant principals, or other expenditures at the superintendent's discretion.

As indicated on this graph, personnel-related costs (salary and benefits) encompass the largest portions of the budget (76.2% for the 2027 fiscal year). The District out-sources a large portion of custodial and certain maintenance work (classified as purchased services). These operational services, which tend to be very labor intensive, would further increase salary and benefit costs if the District used employees in these roles. The spending patterns of the District remain relatively consistent, further indicating the effectiveness of financial controls used in managing the expenditure growth of the budget.

The District's Debt Service Fund provides for principal and interest payments on outstanding debt. As of July 1, 2026, the District will have a total outstanding principal balance of \$32.035 million. The District took the opportunity to adjust the bond payment schedule and reduce future payments using refunding issues numerous times in the past. Principal and interest payments are budgeted. District voters approved a \$19.5 million bond issue on June 2, 2020. This bond issue has addressed several facility needs such as HVAC upgrades, cafeteria modernizations, lighting & energy efficiency replacements and upgrades, and safety and security upgrades. The District has the capacity for a bond issue for as much as \$42M in November 2026 and is considering options at this time.

In the past, the District's medical insurance premiums have grown faster than any other expenditure. In fact, increases in the last two years have doubled nearly every other expenditure category. Ritenour participates in the CSD Insurance Trust (Trust) with 24 other school districts and charter schools in the region to spread risk and increase the bargaining power of the group. After multiple years of significant cost increases, the District decided to leave the Trust, effective September 30, 2026. Beginning October 2026, the District will work with its selected broker as a standalone district in an effort to manage cost increases and to tailor the benefits plans to better meet the unique needs of Ritenour employees and retirees. Early responses from insurance providers indicate a 7% increase to employer costs in the first year. This amount may decrease or increase based on updated bids from providers and the District selection, made in coordination with the Employee and Retiree Insurance Committees and School Board. Until September 30, the District will continue working with the Trust and its contract with Anthem to provide a medical network and to administer the plan. The Trust also purchases stop-loss insurance coverage to limit its risk.

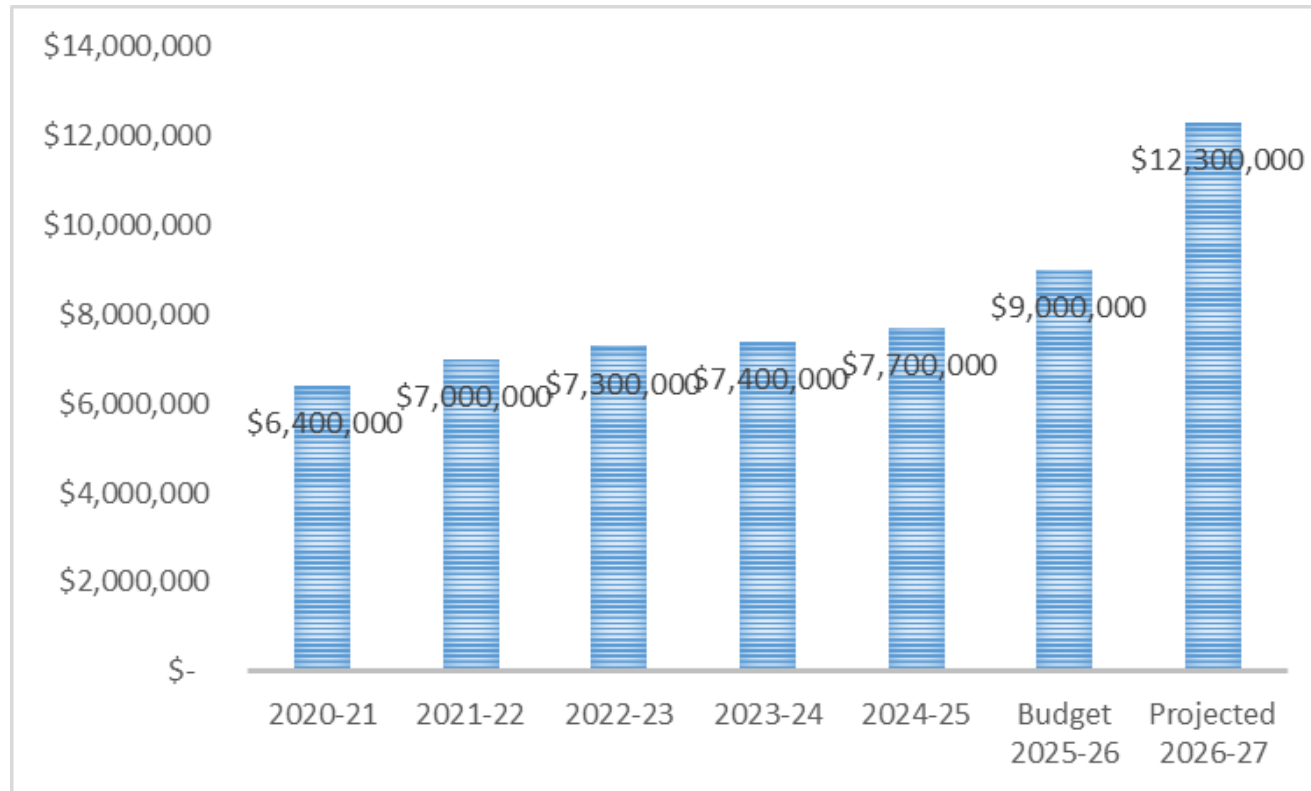
The Trust places each participating district into one of five tiers based upon their three-year average loss ratio in order to allocate the next year's increase. The loss ratio is the ratio of total claims paid plus expenses divided by the total premiums paid. Ritenour's average loss ratio has increased over the last few years from 82% to 111% for the rolling 12-month period ending March 2026, which is contributing to increased costs. The District pays for coverage at the \$1,500 corridor level for employee medical insurance. The corridor is basically a delayed deductible after use of a Health Reimbursement Account. The corridor is not related to normal co-pays or wellness visits, but applies to more major medical expenses, such as inpatient hospital stays, and certain diagnostic outpatient procedures.

After consulting with the Ritenour Board of Education and the Retiree and Employee Insurance Committees, the District plans to keep plans the same as much as possible, minimizing any disruption to employees and retirees. There will be no increase in employee premiums or copays in the 2026-27 school year. However, over time, it will be important to work with the committees to identify optimal ways to share the cost of the 9% national market trend for insurance increases.

The District plans to transfer an initial \$2.5M from the Operating Fund into an Internal Service Fund to manage daily claims payments as the District begins its self-funded standalone insurance program on October 1, 2026. The increased market-wide costs for insurance bring concerns to future fund balances, and this trend spurred the decision to move to a self-funded District plan. The District plans to continue to convene the Insurance Committees of retirees, classified staff, administration, and teachers, to understand what plan change options can result in cost savings for the District.

Below is a graph of District-paid insurance costs on a fiscal year basis. Note the Projected 2026-27 amount includes the initial \$2.5M startup funds for the Internal Service Fund.

DISTRICT-PAID MEDICAL INSURANCE COSTS BY FISCAL YEAR
(rounded to nearest \$100,000)



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

OPERATING FUNDS – HISTORICAL RESULTS, BUDGET AND FORECAST

The forecasted budget deficits illustrate a possible scenario with minimal state funding increases, annual reduced federal funds due to national policy shifts, and limited new construction. This scenario also projects ongoing increases in salary and fringe benefits, no full-time equivalent reductions, and maintaining Certificates of Participation payments from the Operating Fund instead of from the Debt Service Fund. The District plans to address these areas to avoid the forecasted operating deficits.

	Actual			Budget		Forecast		
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Beginning Fund Balance:	\$ 26,627,571	\$ 29,441,540	\$ 35,943,396	\$ 42,446,667	\$ 42,160,349	\$ 39,552,158	\$ 38,338,094	\$ 37,041,263
Plus: Revenues								
Local Sources	\$ 41,375,780	\$ 45,391,761	\$ 48,063,860	\$ 46,829,140	\$ 48,180,859	\$ 49,867,189	\$ 52,555,843	\$ 53,940,297
County Sources	\$ 1,011,923	\$ 916,984	\$ 1,011,071	\$ 826,191	\$ 998,264	\$ 1,020,725	\$ 1,043,691	\$ 1,067,174
State Sources	\$ 29,401,723	\$ 31,654,402	\$ 40,189,836	\$ 40,920,808	\$ 42,689,319	\$ 44,000,695	\$ 44,880,709	\$ 45,778,323
Federal Sources	\$ 14,639,889	\$ 21,323,797	\$ 19,378,320	\$ 7,082,000	\$ 7,070,000	\$ 6,700,800	\$ 6,432,768	\$ 6,175,457
Other Sources	\$ 216,462	\$ 154,147	\$ 7,230,786	\$ 235,000	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000
Total Revenues	\$ 86,645,776	\$ 99,441,091	\$ 115,873,873	\$ 95,893,139	\$ 99,258,442	\$ 101,909,409	\$ 105,233,010	\$ 107,281,251
Less: Expenditures								
Salaries	\$ 47,953,905	\$ 50,000,632	\$ 51,831,340	\$ 52,366,745	\$ 54,732,763	\$ 56,457,011	\$ 58,259,245	\$ 60,119,064
Fringe Benefits	\$ 15,479,922	\$ 16,395,461	\$ 17,145,183	\$ 19,143,353	\$ 22,921,374	\$ 21,352,211	\$ 22,336,919	\$ 23,371,194
Purchased Services	\$ 12,737,940	\$ 11,493,028	\$ 13,239,507	\$ 12,481,231	\$ 13,162,609	\$ 13,463,357	\$ 13,798,007	\$ 14,155,977
Supplies	\$ 7,211,852	\$ 7,540,390	\$ 8,821,493	\$ 10,239,133	\$ 9,823,773	\$ 10,587,167	\$ 10,875,362	\$ 11,171,656
Capital outlay	\$ 132,157	\$ 7,193,647	\$ 18,046,429	\$ 902,888	\$ 187,010	\$ 212,000	\$ 212,000	\$ 212,000
Other Expenses	\$ 316,030	\$ 316,077	\$ 287,785	\$ 771,936	\$ 774,104	\$ 776,727	\$ 773,307	\$ 774,094
Contingency	\$ -	\$ -	\$ -	\$ 274,171	\$ 265,000	\$ 275,000	\$ 275,000	\$ 275,000
Total Expenditures	\$ 83,831,807	\$ 92,939,235	\$ 109,371,737	\$ 96,179,457	\$ 101,866,633	\$ 103,123,473	\$ 106,529,841	\$ 110,078,984
Surplus/(Deficit)	\$ 2,813,969	\$ 6,501,856	\$ 6,502,136	\$ (286,318)	\$ (2,608,191)	\$ (1,214,064)	\$ (1,296,831)	\$ (2,797,733)
Transfers	\$ -	\$ -	\$ 1,135	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance*:	\$ 29,441,540	\$ 35,943,396	\$ 42,446,667	\$ 42,160,349	\$ 39,552,158	\$ 38,338,094	\$ 37,041,263	\$ 34,243,530

*Includes non-Bond Issue Capital Project Funds

ALL FUNDS – HISTORICAL RESULTS, BUDGET AND FORECAST

	Actual			Budget		Forecast		
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Beginning Fund Balance:	\$ 41,796,433	\$ 39,315,655	\$ 45,610,610	\$ 48,641,170	\$ 50,308,175	\$ 49,918,613	\$ 51,213,622	\$ 52,469,779
Plus: Revenues								
Local Sources	\$ 47,566,549	\$ 53,783,047	\$ 55,343,278	\$ 55,047,583	\$ 56,651,452	\$ 58,634,253	\$ 61,369,880	\$ 62,928,115
County Sources	\$ 1,139,252	\$ 1,056,998	\$ 1,149,857	\$ 995,621	\$ 1,137,050	\$ 1,162,634	\$ 1,188,793	\$ 1,215,541
State Sources	\$ 29,401,723	\$ 31,654,402	\$ 40,189,836	\$ 40,920,808	\$ 42,689,319	\$ 44,000,695	\$ 44,880,709	\$ 45,778,323
Federal Sources	\$ 14,639,889	\$ 28,183,797	\$ 19,378,320	\$ 7,082,000	\$ 7,070,000	\$ 6,700,800	\$ 6,432,768	\$ 6,175,457
Other Sources	\$ 216,461	\$ 9,904,147	\$ 7,230,786	\$ 235,000	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000
Total Revenues	\$ 92,963,874	\$ 124,582,391	\$ 123,292,077	\$ 104,281,012	\$ 107,867,821	\$ 110,818,381	\$ 114,192,149	\$ 116,417,436
Less: Expenditures								
Salaries	\$ 47,953,906	\$ 50,000,632	\$ 51,831,340	\$ 52,366,745	\$ 54,732,763	\$ 56,457,011	\$ 58,259,245	\$ 60,119,064
Fringe Benefits	\$ 15,479,922	\$ 16,395,460	\$ 17,145,183	\$ 19,143,353	\$ 22,921,374	\$ 21,352,211	\$ 22,336,919	\$ 23,371,194
Purchased Services	\$ 12,737,940	\$ 11,493,028	\$ 13,239,507	\$ 12,481,231	\$ 13,162,609	\$ 13,463,357	\$ 13,798,007	\$ 14,155,977
Supplies	\$ 7,211,852	\$ 7,540,390	\$ 8,821,493	\$ 10,239,133	\$ 9,823,773	\$ 10,587,167	\$ 10,875,362	\$ 11,171,656
Capital outlay	\$ 5,733,574	\$ 16,977,676	\$ 22,520,557	\$ 902,888	\$ 187,010	\$ 212,000	\$ 212,000	\$ 212,000
Other Expenses	\$ 316,030	\$ 374,231	\$ 287,785	\$ 771,936	\$ 774,104	\$ 776,727	\$ 773,307	\$ 774,094
Contingency	\$ -	\$ -	\$ -	\$ 274,171	\$ 265,000	\$ 275,000	\$ 275,000	\$ 275,000
Bond Principal	\$ 4,575,000	\$ 14,087,664	\$ 4,750,000	\$ 4,900,000	\$ 5,105,000	\$ 5,345,000	\$ 5,600,000	\$ 3,985,000
Bond Interest	\$ 1,434,400	\$ 1,399,482	\$ 1,663,000	\$ 1,529,650	\$ 1,282,450	\$ 1,049,900	\$ 801,150	\$ 541,900
Other Fees	\$ 2,028	\$ 18,873	\$ 2,652	\$ 4,900	\$ 3,300	\$ 5,000	\$ 5,000	\$ 5,000
Total Expenditures	\$ 95,444,652	\$ 118,287,436	\$ 120,261,517	\$ 102,614,007	\$ 108,257,383	\$ 109,523,373	\$ 112,935,991	\$ 114,610,884
Surplus/(Deficit)	\$ (2,480,778)	\$ 6,294,955	\$ 3,030,560	\$ 1,667,005	\$ (389,562)	\$ 1,295,009	\$ 1,256,158	\$ 1,806,551
Ending Fund Balance:	\$ 39,315,655	\$ 45,610,610	\$ 48,641,170	\$ 50,308,175	\$ 49,918,613	\$ 51,213,622	\$ 52,469,779	\$ 54,276,331

FUND BALANCE ANALYSIS

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

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

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

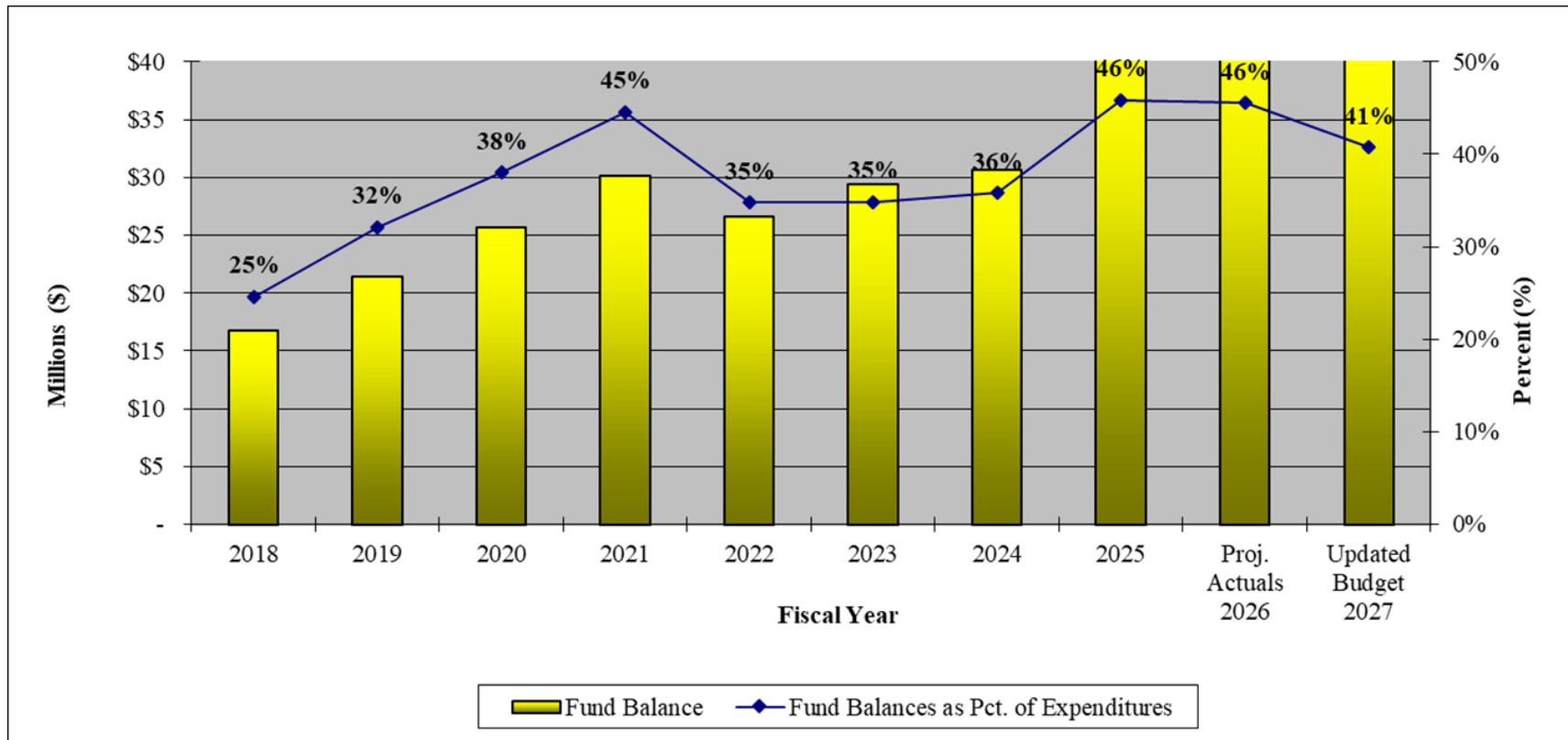
The specific limitations and provisions governing the funds above mean that General Fund balances are of the greatest concern. This fund balance is the primary indicator of financial viability and stability of the District. The current budget projects an operating deficit of \$2.6M to a fund balance of \$33 million. The actual surplus will likely be higher due to increased recapture of budgeted expenditures as a result of conservative budgeting and spending.

The District is on track to end the 2025-2026 year with an operating fund balance at about 46% of operating expenditures, but it is projected to decrease in future years due largely to the state legislature and governor's decisions not appropriating full funding to the increased State Adequacy Target. The Board of Education and District management are aware that balances can only be used to assist in offsetting any District revenue shortfalls on a short-term basis, as balances can only be spent once. The District is engaged with

state legislators to advocate for full state funding. In addition, the District's Board of Education has approved a plan to reduce an average of 10 positions per year through attrition (resignation or retirement) over a five-year period (FY25 to FY29) to reduce operating expenditures. For the 2024-2025 and 2025-26 school years, the District reduced by 25 overall positions. For the 2026-2027 budget, a net increase of four positions are being added, though three of those are short-term as the pre-service teacher/paraprofessionals will transition into filling an open District teaching spot in the 2027-28 school year. The District will continue to review all vacant positions as to the effect of instruction and student achievement as it moves forward. In addition, the District will continue to review all expenditures for ways to reduce them without affecting its instructional programs.

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

OPERATING FUND BALANCES



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

MAJOR ASSUMPTIONS & TRENDS

Local property taxes, sales taxes, and the state foundation formula account for 83% of all operating fund revenue. Because of this, more time and effort is spent examining and projecting the components of these revenue sources.

Local Property Taxes

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

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

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

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

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

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

The table below shows the assessed valuation of property in the District as of December 31 of the tax year as received from the St. Louis County Assessor, along with the projected 2026-2027 assessment valuations:

<u>Fiscal Year</u>	<u>Real Estate Residential</u>	<u>Real Estate Commercial</u>	<u>Personal Property</u>	<u>Less TIF</u>	<u>Total Assessed Valuation</u>	<u>Percent Change</u>
2015	\$ 232,650,890	\$ 170,586,070	\$ 138,651,370	\$ 2,253,060	\$ 539,635,270	1.1%
2016	\$ 217,744,100	\$ 173,592,880	\$ 133,124,550	\$ 3,336,320	\$ 521,125,210	-3.4%
2017	\$ 216,567,610	\$ 172,498,460	\$ 131,041,150	\$ 3,336,320	\$ 516,770,900	-0.8%
2018	\$ 234,118,060	\$ 186,769,980	\$ 135,563,070	\$ 3,701,410	\$ 552,749,700	7.0%
2019	\$ 233,939,250	\$ 184,658,600	\$ 134,825,380	\$ 3,701,410	\$ 549,721,820	-0.5%
2020	\$ 276,379,780	\$ 200,371,030	\$ 152,545,920	\$ 3,723,650	\$ 625,573,080	13.8%
2021	\$ 275,848,110	\$ 200,136,960	\$ 155,587,670	\$ 3,723,650	\$ 627,849,090	0.4%
2022	\$ 311,859,960	\$ 204,637,640	\$ 150,096,880	\$ 3,021,020	\$ 663,573,460	5.7%
2023	\$ 310,636,620	\$ 202,251,920	\$ 186,664,230	\$ -	\$ 699,552,770	5.4%
2024	\$ 395,360,890	\$ 245,677,380	\$ 215,706,830	\$ -	\$ 856,745,100	22.5%
2025	\$ 395,738,620	\$ 239,782,040	\$ 211,668,160	\$ -	\$ 847,188,820	-1.1%
2026	\$ 479,104,520	\$ 275,989,620	\$ 219,454,110	\$ -	\$ 974,548,250	15.0%
2027*	\$ 456,353,357	\$ 269,989,620	\$ 213,400,000	\$ -	\$ 939,742,977	-3.6%

* Estimated

DISTRICT ASSESSED VALUATION

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

The following table shows tax rates by category with the 2027 projected tax rate based upon the projected values and the voter-approved increased operating tax rate. The blended tax rate is a calculation of all three property tax rates and is used for state funding purposes. The rates include both operating and debt service rates, and are levied per \$100 of assessed valuation.

TAX RATES

Fiscal	Real Estate		Personal		Percent
<u>Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Property</u>	<u>Blended</u>	<u>Change</u>
2015	\$ 5.4728	\$ 5.2626	\$ 4.9196	\$ 5.2664	1.1%
2016	\$ 5.6930	\$ 5.6420	\$ 5.0126	\$ 5.5027	4.5%
2017	\$ 5.6930	\$ 5.9395	\$ 5.0121	\$ 5.8165	5.7%
2018	\$ 5.3573	\$ 5.5680	\$ 4.9191	\$ 5.5226	-5.1%
2019	\$ 5.8716	\$ 6.1689	\$ 5.4261	\$ 5.8602	6.1%
2020	\$ 5.2310	\$ 5.6043	\$ 5.4261	\$ 5.3959	-7.9%
2021	\$ 5.2337	\$ 5.6468	\$ 5.4261	\$ 5.4943	1.8%
2022	\$ 4.7384	\$ 5.1981	\$ 5.2391	\$ 4.9922	-9.1%
2023	\$ 4.7356	\$ 5.3352	\$ 5.2391	\$ 5.0433	1.0%
2024	\$ 4.1737	\$ 4.5922	\$ 5.2391	\$ 4.5555	-9.7%
2025	\$ 4.2351	\$ 4.8596	\$ 5.2391	\$ 4.6605	2.3%
2026	\$ 3.7284	\$ 4.4458	\$ 5.2391	\$ 4.2638	-8.5%
2027*	\$ 3.7657	\$ 4.4903	\$ 5.2391	\$ 4.3064	1.0%
<i>*estimated</i>					

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

TAX COLLECTION RATES

Fiscal <u>Year</u>	Collection <u>Rate</u>
2016	95.6%
2017	97.2%
2018	97.3%
2019	97.6%
2020	98.8%
2021	97.5%
2022	100.6%
2023	107.9%
2024	95.4%
2025	97.4%
2026*	96.8%
2027*	98.2%

* *Budgeted*

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

TAX REVENUE

<u>Fiscal Year</u>	<u>Property Tax Revenue</u>	<u>Percent Change</u>
2017	\$ 28,166,472	-1.2%
2018	\$ 28,623,026	1.6%
2019	\$ 31,410,280	9.7%
2020	\$ 33,410,547	6.4%
2021	\$ 33,061,199	-1.0%
2022	\$ 32,572,339	-1.5%
2023	\$ 34,536,711	6.0%
2024	\$ 37,174,902	7.6%
2025	\$ 38,442,275	3.4%
2026*	\$ 40,162,291	4.5%
2027*	\$ 41,223,811	2.6%

* *Budgeted*

State Sales Tax

Sales tax revenue is generated through a 1-cent state-wide sales tax that was approved by the voters in 1982 known as Proposition C. Even though it is collected and distributed by the state, it is considered a local revenue source. The revenue is distributed under the provisions of the revised state aid formula using the prior year's combined weighted average membership (WAM) and weighted average daily attendance (WADA) data. The following table shows the amounts of sales tax revenue received for the actual and budgeted fiscal years:

<u>Fiscal Year</u>	<u>WAM/ WADA*</u>	<u>Revenue per WAM/ WADA</u>	<u>Sales Tax Revenue</u>	<u>Percent Change</u>
2016	6,669.60	\$950	\$6,321,511	8.9%
2017	6,722.45	\$977	\$6,567,838	3.9%
2018	6,678.19	\$988	\$6,600,020	0.5%
2019	6,761.92	\$1,007	\$6,807,738	3.1%
2020	6,776.50	\$1,006	\$6,817,093	0.1%
2021	6,898.67	\$1,046	\$7,219,185	5.9%
2022	6,899.15	\$1,214	\$8,373,246	16.0%
2023	6,899.15	\$1,287	\$8,876,597	6.0%
2024	7,052.09	\$1,374	\$10,395,595	17.1%
2025	7,160.17	\$1,514	\$10,839,084	4.3%
2026**	7,806.08	\$1,389	\$10,841,292	0.0%
2027**	7,806.97	\$1,384	\$10,803,641	-0.3%

*Weighted average membership (WAM) combined w/ WADA starting in 2026

**Estimated

State Foundation Formula

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

This new formula was fully funded in its first three years of implementation. Since 2010, state appropriations have not increased to meet the financial demands of the formula. This required the Department of Elementary and Secondary Education to add a proration factor into the formula to distribute the appropriated funds. Starting with fiscal year 2016, the proration factor was eliminated and instead, the State Adequacy Target (SAT) is adjusted to meet the budgetary appropriation. Starting with fiscal year 2026, the formula Weighted ADA was replaced with Full Weighted Average Membership (FWAM), which is a blend of Weighted Average Membership (WAM) and Weighted Average Daily Attendance. Due to Senate Bill 727, passed in 2024, the value of the WAM in the FWAM will increase by 10% per year through fiscal year 2030, when WAM and WADA will each equal 50% of FWAM. For fiscal year 2026, the WAM was 10% and the WADA was 90%. For fiscal year 2027, the WAM will be 20%, and the WADA will be 80%. The aim of the bill was to avoid penalizing districts serving students with chronic attendance issues.

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

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

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

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

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

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

Fiscal	Weighted	State	Dollar		Calculated	
<u>Year</u>	<u>ADA/ FWAM</u>	<u>Adequacy Target</u>	<u>Value Modifier</u>	<u>Local Effort</u>	<u>State Aid</u>	<u>Percent Change</u>
2016	6699.94	\$ 6,146	109.2%	\$ 20,721,147	\$ 24,245,045	4.4%
2017	6722.03	\$ 6,160	109.5%	\$ 20,671,495	\$ 24,669,942	1.8%
2018	6761.92	\$ 6,218	109.4%	\$ 20,671,495	\$ 25,326,412	2.7%
2019	6767.42	\$ 6,308	109.5%	\$ 20,671,495	\$ 26,072,834	2.9%
2020	6771.80	\$ 6,375	109.2%	\$ 20,671,495	\$ 26,470,391	1.5%
2021	6875.35	\$ 6,375	108.9%	\$ 20,671,495	\$ 27,059,763	2.2%
2022	6903.22	\$ 6,375	109.2%	\$ 20,693,723	\$ 27,363,043	1.1%
2023	6934.34	\$ 6,375	109.3%	\$ 20,671,495	\$ 27,646,119	1.0%
2024	7038.99	\$ 6,375	109.2%	\$ 20,671,495	\$ 28,330,434	2.5%
2025	7727.67	\$ 6,721	108.8%	\$ 19,694,387	\$ 36,811,280	29.9%
2026*	7806.97	\$ 6,901	108.8%	\$ 19,697,528	\$ 38,919,450	5.7%
2027*	7904.17	\$ 6,750	108.8%	\$ 19,697,528	\$ 38,350,672	-1.5%

**Estimated*

Employee Benefits

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

Health, Dental, Vision and Life Insurance

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

The District plans to transfer an initial \$2.5M from the Operating Fund as seed funding into an Internal Service Fund to manage daily claims payments as the District begins its self-funded standalone insurance program on October 1, 2026. This transfer will classify as an expense, but we anticipate it will generate revenue on investments. The increased market-wide costs for insurance bring concerns to future fund balances, and this trend spurred the decision to move to a self-funded District plan. The District plans to continue to convene the Insurance Committees of retirees, classified staff, administration, and teachers to understand what plan change options can result in cost savings for the District. Below are the current and proposed budgets for employee insurance costs:

	<u>2026</u>	<u>2027</u>	Increase (Decrease)	
Employee Insurance	\$9,014,887	\$12,267,177	\$3,252,290	36%

Retirement

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

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

	<u>2026</u>	<u>2027</u>	<u>Increase (Decrease)</u>	
Teacher Retirement	\$6,919,530	\$7,167,566	\$248,036	4%
Non-Teacher Retirement	\$948,485	\$948,485	\$ 37,413	4%

Fund Balances

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

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

Once a district has utilized its balances, significant financial decisions will be presented in order to provide educational programming. Cost/benefit analysis must be determined to each program for its on-going financial support to face reduction or possible elimination. The 2026-2027 Budget forecasts a deficit of just over \$2,600,000. Strategies to offset this and future deficits include ongoing attention to the plan for full-time equivalent reduction, mitigating against medical insurance cost increases, and asking voters to approve both shifting Certificates of Participation debt from the Operating Fund to the Debt Service Fund via a zero rate change bond issue and approving a tax levy transfer totaling 30 cents of revenue per \$100 of assessed valuation from the Debt Service Fund to the Operating Fund. These strategies will be key factors in mitigating against the growth of future year deficits. Forecasted deficits, as shown on pages 153-54 will occur if action is not taken toward some or all of these key steps.

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

BUDGET SUMMARY – ALL FUNDS**Fiscal Year 2027**

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Bond Issue Fund	Total
Revenues						
Local Revenues	\$ 37,377,218	\$ 10,803,641	\$ 8,470,593	\$ -	\$ -	\$ 56,651,452
County Revenues	\$ 908,264	\$ 90,000	\$ 138,786	\$ -	\$ -	\$ 1,137,050
State Revenues	\$ 1,724,000	\$ 40,965,319	\$ -	\$ -	\$ -	\$ 42,689,319
Federal Revenues	\$ 3,975,000	\$ 3,095,000	\$ -	\$ -	\$ -	\$ 7,070,000
Other Revenue	\$ 260,000	\$ 60,000	\$ -	\$ -	\$ -	\$ 320,000
Total Revenues	\$ 44,244,482	\$ 55,013,960	\$ 8,609,379	\$ -	\$ -	\$ 107,867,821
Expenditures						
Regular Programs	\$ 5,148,559	\$ 41,684,192	\$ -	\$ 10,000	\$ -	\$ 46,842,751
Special Programs	\$ 2,359,160	\$ 3,641,244	\$ -	\$ -	\$ -	\$ 6,000,404
Vocational Programs	\$ 100,012	\$ -	\$ -	\$ 2,000	\$ -	\$ 102,012
Student Activities	\$ 629,535	\$ 1,350,729	\$ -	\$ 47,510	\$ -	\$ 2,027,774
Payments to Other Districts	\$ -	\$ 946,100	\$ -	\$ -	\$ -	\$ 946,100
Pupil Support Services	\$ 2,238,592	\$ 2,924,607	\$ -	\$ -	\$ -	\$ 5,163,199
Staff Support Services	\$ 1,185,691	\$ 2,278,962	\$ -	\$ -	\$ -	\$ 3,464,653
General Administrative Services	\$ 3,212,669	\$ 412,923	\$ -	\$ 30,000	\$ -	\$ 3,655,592
School Administrative Services	\$ 2,362,898	\$ 3,946,818	\$ -	\$ -	\$ -	\$ 6,309,716
Operation of Plant	\$ 11,378,360	\$ -	\$ -	\$ 4,500	\$ -	\$ 11,382,860
Pupil Transportation - District	\$ 3,270,642	\$ -	\$ -	\$ -	\$ -	\$ 3,270,642
Food Services	\$ 4,332,921	\$ -	\$ -	\$ 93,000	\$ -	\$ 4,425,921
Business and Central Services	\$ 4,239,594	\$ 274,687	\$ -	\$ -	\$ -	\$ 4,514,281
Facilities Acquisition and Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Long and Short Term Debt	\$ -	\$ -	\$ 6,390,750	\$ 774,104	\$ -	\$ 7,164,854
Adult Continuing Education	\$ 61,560	\$ 254,625	\$ -	\$ -	\$ -	\$ 316,185
Community Services	\$ 1,367,523	\$ 1,037,916	\$ -	\$ -	\$ -	\$ 2,405,439
Contingency	\$ 15,000	\$ 250,000	\$ -	\$ -	\$ -	\$ 265,000
Total Expenditures	\$ 41,902,716	\$ 59,002,803	\$ 6,390,750	\$ 961,114	\$ -	\$ 108,257,383
Transfers To/(From)	\$ (4,949,957)	\$ 3,988,843	\$ -	\$ 961,114	\$ -	
Surplus/(Deficit)	\$ (2,608,191)	\$ -	\$ 2,218,629	\$ -	\$ -	\$ (389,562)
Beginning Fund Balance	\$ 42,160,349	\$ -	\$ 8,147,823	\$ -	\$ -	\$ 50,308,172
Ending Fund Balance	\$ 39,552,158	\$ -	\$ 10,366,452	\$ -	\$ -	\$ 49,918,610

BUDGET SUMMARY – ALL OPERATING FUNDS

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	Percent Change
Revenues							
Local Revenues	\$ 41,375,780	\$ 45,391,762	\$ 48,063,860	\$ 46,829,140	\$ 48,180,859	\$ 1,351,719	2.89%
County Revenues	\$ 1,011,923	\$ 916,984	\$ 1,011,071	\$ 826,191	\$ 998,264	\$ 172,073	20.83%
State Revenues	\$ 29,401,723	\$ 31,654,402	\$ 40,189,836	\$ 40,920,808	\$ 42,689,319	\$ 1,768,511	4.32%
Federal Revenues	\$ 14,639,889	\$ 21,323,797	\$ 19,378,320	\$ 7,082,000	\$ 7,070,000	\$ (12,000)	-0.17%
Other Revenue	\$ 216,462	\$ 154,147	\$ 7,230,786	\$ 235,000	\$ 320,000	\$ 85,000	36.17%
Total Revenues	\$ 86,645,776	\$ 99,441,091	\$ 115,873,873	\$ 95,893,139	\$ 99,258,442	\$ 3,365,303	3.51%
Expenditures							
Regular Programs	\$ 37,594,880	\$ 40,581,836	\$ 42,812,339	\$ 44,653,261	\$ 46,842,751	\$ 2,189,490	4.90%
Special Programs	\$ 5,462,982	\$ 5,686,433	\$ 6,182,210	\$ 5,801,174	\$ 6,000,404	\$ 199,230	3.43%
Vocational Programs	\$ 103,948	\$ 107,995	\$ 132,484	\$ 109,277	\$ 102,012	\$ (7,265)	-6.65%
Student Activities	\$ 1,545,101	\$ 1,620,313	\$ 1,994,345	\$ 1,664,347	\$ 2,027,774	\$ 363,427	21.84%
Payments to Other Districts	\$ 909,683	\$ 1,263,844	\$ 832,940	\$ 971,100	\$ 946,100	\$ (25,000)	-2.57%
Pupil Support Services	\$ 4,453,502	\$ 4,432,700	\$ 4,692,301	\$ 5,059,277	\$ 5,163,199	\$ 103,922	2.05%
Staff Support Services	\$ 3,150,981	\$ 3,287,718	\$ 3,335,582	\$ 3,761,182	\$ 3,464,653	\$ (296,529)	-7.88%
General Administrative Services	\$ 3,277,866	\$ 3,110,687	\$ 3,607,703	\$ 3,586,412	\$ 3,655,592	\$ 69,180	1.93%
School Administrative Services	\$ 5,131,124	\$ 5,067,453	\$ 5,227,246	\$ 5,781,444	\$ 6,309,716	\$ 528,272	9.14%
Operation of Plant	\$ 11,234,901	\$ 11,964,283	\$ 11,976,547	\$ 11,834,712	\$ 11,382,860	\$ (451,852)	-3.82%
Pupil Transportation - District	\$ 3,282,086	\$ 3,117,216	\$ 12,976,288	\$ 3,067,109	\$ 3,270,642	\$ 203,533	6.64%
Food Services	\$ 3,836,785	\$ 4,057,177	\$ 4,150,243	\$ 4,436,881	\$ 4,425,921	\$ (10,960)	-0.25%
Business and Central Services	\$ 1,470,034	\$ 1,379,682	\$ 1,419,555	\$ 1,610,744	\$ 4,514,281	\$ 2,903,537	180.26%
Facilities Acquisition and	\$ -	\$ 4,926,233	\$ 7,457,776	\$ 47,057	\$ -	\$ (47,057)	0.00%
Long and Short Term Debt	\$ 316,030	\$ 316,077	\$ 287,785	\$ 771,936	\$ 774,104	\$ 2,168	0.28%
Adult Continuing Education	\$ 234,629	\$ 201,851	\$ 246,008	\$ 311,802	\$ 316,185	\$ 4,383	1.41%
Community Services	\$ 1,827,276	\$ 1,817,737	\$ 2,040,385	\$ 2,437,570	\$ 2,405,439	\$ (32,131)	-1.32%
Contingency	\$ -	\$ -	\$ -	\$ 274,171	\$ 265,000	\$ (9,171)	-3.34%
Total Expenditures	\$ 83,831,807	\$ 92,939,236	\$ 109,371,737	\$ 96,179,456	\$ 101,866,633	\$ 5,687,177	5.91%
Other Sources of Funds	\$ 5,895,782	\$ 6,200,777	\$ 7,360,064	\$ 3,348,241	\$ 4,949,957		
Other Uses of Funds	\$ (5,895,782)	\$ (6,200,777)	\$ (7,358,928)	\$ (3,348,241)	\$ (4,949,957)		
Total Other Sources & Uses	\$ -	\$ -	\$ 1,136	\$ -	\$ -		
Excess (Deficit)	\$ 2,813,970	\$ 6,501,857	\$ 6,503,272	\$ (286,317)	\$ (2,608,191)		
Beginning Fund Balance	\$ 26,627,569	\$ 29,441,539	\$ 35,943,393	\$ 42,446,665	\$ 42,160,348		
Ending Fund Balance	\$ 29,441,539	\$ 35,943,393	\$ 42,446,665	\$ 42,160,348	\$ 39,552,157		

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

BUDGET SUMMARY BY INDIVIDUAL FUNDS

General Fund

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	Percent Change
Revenues							
Local Revenues	\$ 32,494,551	\$ 32,798,245	\$ 34,328,535	\$ 35,987,848	\$ 37,377,218	\$ 1,389,370	3.86%
County Revenues	\$ 949,725	\$ 841,398	\$ 908,264	\$ 751,191	\$ 908,264	\$ 157,073	20.91%
State Revenues	\$ 1,517,369	\$ 1,851,562	\$ 2,059,912	\$ 1,350,000	\$ 1,724,000	\$ 374,000	27.70%
Federal Revenues	\$ 6,260,360	\$ 4,113,038	\$ 17,435,613	\$ 3,900,000	\$ 3,975,000	\$ 75,000	1.92%
Amounts Received from Other	\$ 157,640	\$ 99,674	\$ 287,429	\$ 160,000	\$ 260,000	\$ 100,000	62.50%
Total Revenues	\$ 41,379,645	\$ 39,703,917	\$ 55,019,753	\$ 42,149,039	\$ 44,244,482	\$ 2,095,443	4.97%
Expenditures							
Regular Programs	\$ 2,650,717	\$ 3,676,490	\$ 5,329,513	\$ 4,943,311	\$ 5,148,559	\$ 205,248	4.15%
Special Programs	\$ 824,538	\$ 822,896	\$ 673,605	\$ 2,380,833	\$ 2,359,160	\$ (21,673)	-0.91%
Vocational Programs	\$ 100,300	\$ 94,278	\$ 132,484	\$ 107,277	\$ 100,012	\$ (7,265)	-6.77%
Student Activities	\$ 683,779	\$ 706,448	\$ 1,002,947	\$ 562,747	\$ 629,535	\$ 66,788	11.87%
Payments to Other Districts	\$ 189,870	\$ 405,990	\$ 163,144	\$ -	\$ -	\$ -	0.00%
Pupil Support Services	\$ 1,777,762	\$ 1,788,345	\$ 1,919,555	\$ 2,173,850	\$ 2,238,592	\$ 64,742	2.98%
Staff Support Services	\$ 1,226,134	\$ 1,208,546	\$ 1,165,063	\$ 1,351,458	\$ 1,185,691	\$ (165,767)	-12.27%
General Administrative Services	\$ 2,933,188	\$ 2,757,793	\$ 3,161,126	\$ 3,120,771	\$ 3,212,669	\$ 91,898	2.94%
School Administrative Services	\$ 1,753,268	\$ 1,905,320	\$ 2,036,898	\$ 2,111,990	\$ 2,362,898	\$ 250,908	11.88%
Operation of Plant	\$ 11,216,000	\$ 9,881,033	\$ 11,012,339	\$ 11,367,930	\$ 11,378,360	\$ 10,430	0.09%
Pupil Transportation - District	\$ 3,282,086	\$ 3,117,216	\$ 3,569,152	\$ 3,067,109	\$ 3,270,642	\$ 203,533	6.64%
Food Services	\$ 3,815,390	\$ 3,898,126	\$ 4,058,594	\$ 4,343,881	\$ 4,332,921	\$ (10,960)	-0.25%
Business and Central Services	\$ 1,247,851	\$ 1,108,747	\$ 1,144,747	\$ 1,343,061	\$ 4,239,594	\$ 2,896,533	215.67%
Adult Continuing Education	\$ 117,232	\$ 81,665	\$ 86,463	\$ 87,730	\$ 61,560	\$ (26,170)	-29.83%
Community Services	\$ 851,777	\$ 879,062	\$ 1,041,690	\$ 1,440,558	\$ 1,367,523	\$ (73,035)	-5.07%
Contingency	\$ -	\$ -	\$ -	\$ 14,171	\$ 15,000	\$ 829	5.85%
Total Expenditures	\$ 32,669,893	\$ 32,331,955	\$ 36,497,320	\$ 38,416,677	\$ 41,902,716	\$ 3,486,039	9.07%
Other Sources of Funds	\$ -	\$ -	\$ -	\$ -	\$ -		
Other Uses of Funds	\$ (5,895,782)	\$ (6,200,777)	\$ (7,358,928)	\$ (3,348,241)	\$ (4,949,957)		
Total Other Sources & Uses	\$ (5,895,782)	\$ (6,200,777)	\$ (7,358,928)	\$ (3,348,241)	\$ (4,949,957)		
Excess (Deficit)	\$ 2,813,970	\$ 1,171,185	\$ 11,163,505	\$ 384,121	\$ (2,608,191)		
Beginning Fund Balance	\$ 26,627,569	\$ 29,441,539	\$ 30,612,724	\$ 41,776,229	\$ 42,160,350		
Ending Fund Balance	\$ 29,441,539	\$ 30,612,724	\$ 41,776,229	\$ 42,160,350	\$ 39,552,159		

Special Revenue Fund

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	Percent Change
Revenues							
Local Revenues	\$ 8,881,229	\$ 10,398,202	\$ 10,839,084	\$ 10,841,292	\$ 10,803,641	\$ (37,651)	-0.35%
County Revenues	\$ 62,198	\$ 75,586	\$ 102,807	\$ 75,000	\$ 90,000	\$ 15,000	20.00%
State Revenues	\$ 27,884,353	\$ 27,715,840	\$ 37,722,850	\$ 39,570,808	\$ 40,965,319	\$ 1,394,511	3.52%
Federal Revenues	\$ 7,943,330	\$ 11,799,673	\$ 1,818,764	\$ 3,030,000	\$ 3,095,000	\$ 65,000	2.15%
Amounts Received from Other	\$ 58,822	\$ 54,473	\$ 70,633	\$ 75,000	\$ 60,000	\$ (15,000)	-20.00%
Total Revenues	\$ 44,829,933	\$ 50,043,774	\$ 50,554,138	\$ 53,592,100	\$ 55,013,960	\$ 1,421,860	2.65%
Expenditures							
Regular Programs	\$ 34,882,957	\$ 36,900,650	\$ 37,458,223	\$ 39,530,053	\$ 41,684,192	\$ 2,154,139	5.45%
Special Programs	\$ 4,638,444	\$ 4,863,537	\$ 5,508,606	\$ 3,420,341	\$ 3,641,244	\$ 220,903	6.46%
Student Activities	\$ 859,751	\$ 913,865	\$ 991,398	\$ 1,052,600	\$ 1,350,729	\$ 298,129	28.32%
Payments to Other Districts	\$ 719,813	\$ 857,854	\$ 669,796	\$ 971,100	\$ 946,100	\$ (25,000)	-2.57%
Pupil Support Services	\$ 2,675,740	\$ 2,644,355	\$ 2,772,746	\$ 2,885,427	\$ 2,924,607	\$ 39,180	1.36%
Staff Support Services	\$ 1,924,847	\$ 2,079,172	\$ 2,170,519	\$ 2,409,724	\$ 2,278,962	\$ (130,762)	-5.43%
General Administrative Services	\$ 325,231	\$ 352,894	\$ 384,060	\$ 400,489	\$ 412,923	\$ 12,434	3.10%
School Administrative Services	\$ 3,377,856	\$ 3,155,433	\$ 3,190,348	\$ 3,669,454	\$ 3,946,818	\$ 277,364	7.56%
Business and Central Services	\$ 216,193	\$ 270,935	\$ 274,808	\$ 267,683	\$ 274,687	\$ 7,004	2.62%
Adult Continuing Education	\$ 117,397	\$ 120,186	\$ 159,545	\$ 224,072	\$ 254,625	\$ 30,553	13.64%
Community Services	\$ 975,499	\$ 938,676	\$ 959,556	\$ 997,012	\$ 1,037,916	\$ 40,904	4.10%
Contingency	\$ -	\$ -	\$ -	\$ 260,000	\$ 250,000	\$ (10,000)	-3.85%
Total Expenditures	\$ 50,713,726	\$ 53,097,557	\$ 54,539,605	\$ 56,087,955	\$ 59,002,803	\$ 2,914,848	5.20%
Other Sources of Funds	\$ 5,883,793	\$ 3,053,783	\$ 3,985,466	\$ 2,495,854	\$ 3,988,843		
Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Other Sources & Uses	\$ 5,883,793	\$ 3,053,783	\$ 3,985,466	\$ 2,495,854	\$ 3,988,843		
Excess (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		

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

Debt Service Fund

	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Budget 2027	Increase (Decrease)	Percent Change
Revenues:							
Local Revenues	\$ 5,943,490	\$ 7,726,021	\$ 7,189,627	\$ 8,218,443	\$ 8,470,593	\$ 252,150	2.98%
County Revenues	\$ 127,329	\$ 140,014	\$ 138,786	\$ 169,430	\$ 138,786	\$ (30,644)	-22.08%
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Other Revenue	\$ -	\$ 6,860,000	\$ -	\$ -	\$ -	\$ -	0.00%
Total Revenues	\$ 6,070,819	\$ 14,726,035	\$ 7,328,413	\$ 8,387,873	\$ 8,609,379	\$ 221,506	2.57%
Expenditures:							
Regular Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Special Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Vocational Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Student Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Payments to Other Districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Pupil Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Staff Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
General Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Operation of Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contracted Pupil Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Food Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Business/Central Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition and Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Long and Short Term Debt	\$ 6,011,428	\$ 15,506,020	\$ 6,415,652	\$ 6,434,550	\$ 6,390,750	\$ (43,800)	-0.69%
Adult/Continuing Education Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contingency Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 6,011,428	\$ 15,506,020	\$ 6,415,652	\$ 6,434,550	\$ 6,390,750	\$ (43,800)	-0.69%
Other Sources of Funds	\$ -	\$ -	\$ -	\$ -	\$ -		
Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Other Sources & Uses	\$ -	\$ -	\$ -	\$ -	\$ -		
Excess (Deficit)	\$ 59,391	\$ (779,985)	\$ 912,761	\$ 1,953,323	\$ 2,218,629		
Beginning Fund Balance	\$ 6,002,334	\$ 6,061,725	\$ 5,281,740	\$ 6,194,501	\$ 8,147,824		
Ending Fund Balance	\$ 6,061,725	\$ 5,281,740	\$ 6,194,501	\$ 8,147,824	\$ 10,366,453		

Capital Projects Fund

	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Budget 2027	Increase (Decrease)	Percent Change
Revenues							
Local Revenues	\$ -	\$2,195,315	\$ 2,896,241	\$ -	\$ -	\$ -	0.00%
State Revenues	\$ -	\$2,087,000	\$ 407,074	\$ -	\$ -	\$ -	0.00%
Federal Revenues	\$ 436,198	\$5,411,086	\$ 123,944	\$ 152,000	\$ -	\$ (152,000)	-100.00%
Other Revenue	\$ -	\$ -	\$ 6,872,724	\$ -	\$ -	\$ -	0.00%
Total Revenues	\$ 436,198	\$9,693,401	\$ 10,299,983	\$ 152,000	\$ -	\$ (152,000)	-100.00%
Expenditures							
Regular Programs	\$ 61,205	\$ 4,696	\$ 24,602	\$ 179,897	\$ 10,000	\$ (169,897)	-94.44%
Vocational Programs	\$ 3,648	\$ 13,717	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
Student Activities	\$ 1,571	\$ -	\$ -	\$ 49,000	\$ 47,510	\$ (1,490)	-3.04%
Staff Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
General Administrative Services	\$ 19,447	\$ -	\$ 62,517	\$ 65,152	\$ 30,000	\$ (35,152)	-53.95%
School Administrative Services	\$ -	\$ 6,700	\$ -	\$ -	\$ -	\$ -	0.00%
Operation of Plant	\$ 18,901	\$2,083,251	\$ 964,209	\$ 466,782	\$ 4,500	\$ (462,282)	-99.04%
Pupil Transportation - District	\$ -	\$ -	\$ 9,407,136	\$ -	\$ -	\$ -	0.00%
Food Services	\$ 21,395	\$ 159,051	\$ 91,649	\$ 93,000	\$ 93,000	\$ -	0.00%
Business and Central Services	\$ 5,990	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition / Improvements	\$ -	\$4,926,233	\$ 7,457,776	\$ 47,057	\$ -	\$ (47,057)	0.00%
Long and Short Term Debt	\$ 316,030	\$ 316,077	\$ 287,785	\$ 771,936	\$ 774,104	\$ 2,168	0.28%
Community Services	\$ -	\$ -	\$ 39,139	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 448,187	\$7,509,725	\$ 18,334,813	\$ 1,674,824	\$ 961,114	\$ (713,710)	-42.61%
Other Sources of Funds	\$ 11,989	\$3,146,994	\$ 3,374,597	\$ 852,387	\$ 961,114		
Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Other Sources & Uses	\$ 11,989	\$3,146,994	\$ 3,374,597	\$ 852,387	\$ 961,114		
Excess (Deficit)	\$ -	\$5,330,670	\$ (4,660,233)	\$ (670,437)	\$ -		
Beginning Fund Balance	\$ -	\$ -	\$ 5,330,670	\$ 670,437	\$ -		
Ending Fund Balance	\$ -	\$5,330,670	\$ 670,437	\$ -	\$ -		

Note: Historically, this fund has utilized a transfer from the General Fund to maintain a zero fund balance. For fiscal years 2024 and 2025 only, the District maintained a Capital Fund balance to cover previously incurred Capital Expenses and unforeseen overages in ESSER III and Prop S Bond Issue capital expenses.

Bond Issue Fund

	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Budget 2027	Increase (Decrease)	Percent Change
Revenues							
Local Revenues	\$ 247,279	\$ 665,265	\$ 89,791	\$ -	\$ -	\$ -	0.00%
County Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Other Revenue	\$ -	\$ 9,750,000	\$ -	\$ -	\$ -	\$ -	0.00%
Total Revenues	\$ 247,279	\$ 10,415,265	\$ 89,791	\$ -	\$ -	\$ -	0.00%
Expenditures							
Regular Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Special Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Vocational Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Student Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Payments to Other Districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Pupil Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Staff Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
General Administration Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
School Administration Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Operation of Plant	\$ -	\$ 233,761	\$ -	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition / Improvements	\$ 5,601,417	\$ 9,491,768	\$ 4,474,128	\$ -	\$ -	\$ -	0.00%
Long and Short Term Debt	\$ -	\$ 116,654	\$ -	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 5,601,417	\$ 9,842,183	\$ 4,474,128	\$ -	\$ -	\$ -	0.00%
Other Sources of Funds	\$ -	\$ -	\$ (1,136)	\$ -	\$ -		
Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Other Sources & Uses	\$ -	\$ -	\$ -	\$ -	\$ -		
Excess (Deficit)	\$ (5,354,138)	\$ 573,082	\$ (4,385,473)	\$ -	\$ -		
Beginning Fund Balance	\$ 9,166,530	\$ 3,812,391	\$ 4,385,473	\$ 0	\$ 0		
Ending Fund Balance	\$ 3,812,391	\$ 4,385,473	\$ 0	\$ 0	\$ 0		

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

BUDGET TRANSFER SUMMARY

Fiscal Year 2027

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total
Transfers From:					
Zero Teachers Fund Balance	\$3,988,843	*****	*****	*****	\$3,988,843
Debt Service Balance	*****	*****	*****	*****	*****
Transportation Calculated Cost	*****	*****	*****	*****	*****
Area Vocational-Technical Schools	*****	*****	*****	*****	*****
Grant Match	*****	*****	*****	*****	*****
Energy Conservation Loans	*****	*****	*****	*****	*****
Student Activities	*****	*****	*****	*****	*****
Senate Bill 287 Transfer	\$961,114	*****	*****	*****	\$961,114
Capital Projects Fund Interest	*****	*****	*****	*****	*****
Unspent Bond Proceeds	*****	*****	*****	*****	*****
Subfund Transfer From	*****	*****	*****	*****	*****
TOTAL TRANSFERS FROM	\$4,949,957	\$0	\$0	\$0	\$4,949,957
Transfers To:					
Zero Teachers Fund Balance	*****	\$3,988,843	*****	*****	\$3,988,843
Debt Service Balance	*****	*****	*****	*****	*****
Transportation Calculated Cost	*****	*****	*****	*****	*****
Area Vocational-Technical Schools	*****	*****	*****	*****	*****
Grant Match	*****	*****	*****	*****	*****
Energy Conservation Loans	*****	*****	*****	*****	*****
Student Activities	*****	*****	*****	*****	*****
Senate Bill 287 Transfer	*****	*****	*****	\$961,114	\$961,114
Capital Projects Fund Interest	*****	*****	*****	*****	*****
Unspent Bond Proceeds	*****	*****	*****	*****	*****
Subfund Transfer From	*****	*****	*****	*****	*****
TOTAL TRANSFERS TO		\$0 \$3,988,843	\$0	\$961,114	\$4,949,957

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

REVENUE BY FUND BY OBJECT

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
General Fund							
Local Sources							
5111 Taxes, Current Year	\$27,464,547	\$ 29,403,537	\$ 30,482,935	\$ 30,988,602	\$ 31,763,317	\$ 774,715	102.50%
5112 Taxes, Prior Year	1,319,730	916,685	1,025,270	1,155,246	1,229,901	\$ 74,655	106.46%
5114 Financial Institution Tax	39,211	12,350	3,465	-	-	\$ -	0.00%
5115 M & M Surtax	1,896,938	-	-	1,800,000	2,000,000	\$ 200,000	111.11%
5116 In Lieu Of Tax	2,957	407,632	-	-	-	\$ -	0.00%
5141 Earnings On Investments	1,078,691	1,435,671	1,837,759	1,400,000	1,750,000	\$ 350,000	125.00%
5165 Food Service non-program	6,716	15,066	12,006	9,000	12,000	\$ 3,000	133.33%
5171 Student Activities	18,232	15,760	10,784	15,000	13,000	\$ (2,000)	86.67%
5172 Chromebook premiums	47,992	38,813	39,068	50,000	40,000	\$ (10,000)	80.00%
5173 Chromebook repairs	4,665	3,471	385	2,000	1,000	\$ (1,000)	50.00%
5179 Other Pupil Activity	242,570	221,444	307,878	270,000	270,000	\$ -	100.00%
5181 Community Services	-	5,020	-	2,000	1,000	\$ (1,000)	50.00%
5182 Preschool Tuition	152,287	112,102	67,727	100,000	75,000	\$ (25,000)	75.00%
5191 Rentals	18,086	17,255	18,468	16,000	17,000	\$ 1,000	106.25%
5192 Gifts	4,296	600	855	-	-	\$ -	0.00%
5194 Vending	16	13,557	5,606	5,000	5,000	\$ -	100.00%
5195 Prior Period Adjustments	-	-	19,758	-	-	\$ -	0.00%
5198 Misc. Local	197,617	179,281	496,571	175,000	200,000	\$ 25,000	114.29%
Revenue from Local Sources	\$32,494,731	\$ 32,798,244	\$ 34,328,535	\$ 35,987,848	\$ 37,377,218	\$ 1,389,370	103.86%
County Sources							
5221 State Assessed Utilities Tax	\$ 949,725	\$ 841,398	\$ 908,264	\$ 751,191	\$ 908,264	\$ 157,073	120.91%
Revenue from County Sources	\$ 949,725	\$ 841,398	\$ 908,264	\$ 751,191	\$ 908,264	\$ 157,073	120.91%

	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Budget 2027	Increase (Decrease)	% Change
<u>State Sources</u>							
5312 Transportation Aid	\$ 1,498,717	\$ 1,529,394	\$ 1,589,283	\$ 1,340,000	\$ 1,700,000	\$ 360,000	126.87%
5333 Food Service	14,527	23,183	25,402	10,000	24,000	\$ 14,000	240.00%
5342 Evidence-Based Reading Grant	-	-	83,954	-	-	\$ -	0.00%
5384 School Safety Grant	-	298,984	-	-	-	\$ -	0.00%
5397 Other State	4,125	-	361,273	-	-	\$ -	0.00%
Revenue from State Sources	\$ 1,517,369	\$ 1,851,561	\$ 2,059,912	\$ 1,350,000	\$ 1,724,000	\$ 374,000	127.70%
<u>Federal Sources</u>							
5412 Medicaid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
5422 ESSER III	-	-	4,044,024	-	-	\$ -	0.00%
5423 ESSER II	1,868,053	10,000	-	-	-	\$ -	0.00%
5425 CARES	58,103	-	-	-	-	\$ -	0.00%
5427 Vocational	-	-	150,774	-	175,000	\$ 175,000	0.00%
5445 School Lunch	3,178,788	2,701,083	2,556,781	2,700,000	2,600,000	\$ (100,000)	96.30%
5446 School Breakfast	1,030,541	1,135,968	1,077,638	1,110,000	1,110,000	\$ -	100.00%
5449 Fresh Fruit And	15,867	145,664	-	90,000	90,000	\$ -	100.00%
5465 Title II, Part A -	-	-	-	-	-	\$ -	0.00%
5468 Homeless Children	-	85,453	111,346	-	-	\$ -	0.00%
5471 Child Nutrition	-	-	-	-	-	\$ -	0.00%
5472 Child Care	-	-	-	-	-	\$ -	0.00%
5481 Food Service	-	-	-	-	-	\$ -	0.00%
5497 Other Federal	109,008	34,870	9,495,050	-	-	\$ -	0.00%
Revenue from Federal Sources	\$ 6,260,360	\$ 4,113,038	\$ 17,435,613	\$ 3,900,000	\$ 3,975,000	\$ 75,000	101.92%
<u>Amounts Received from Other LEAs</u>							
5841 Transportation	157,640	99,674	287,429	160,000	260,000	\$ 100,000	162.50%
Amounts Received from Other LEAs	\$ 157,640	\$ 99,674	\$ 287,429	\$ 160,000	\$ 260,000	\$ 100,000	162.50%
Total Revenue- General Fund	\$41,379,825	\$ 39,703,915	\$ 55,019,753	\$ 42,149,039	\$ 44,244,482	\$ 2,095,443	104.97%

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
<i>Special Revenue Fund</i>							
<u>Local Sources</u>							
5113 Sales Tax	\$ 8,878,644	\$ 10,395,595	\$ 10,839,084	\$ 10,841,292	\$ 10,803,641	\$ (37,651)	99.65%
5141 Earnings On Investments	2,585	2,608	-	-	-	\$ -	0.00%
Revenue from Local Sources	\$ 8,881,229	\$ 10,398,203	\$ 10,839,084	\$ 10,841,292	\$ 10,803,641	\$ (37,651)	99.65%
<u>County Sources</u>							
5211 Fines & Forfeitures	\$ 62,198	\$ 75,586	\$ 102,807	\$ 75,000	\$ 90,000	\$ 15,000	120.00%
5237 Other County	-	-	-	-	-	\$ -	0.00%
Revenue from County Sources	\$ 62,198	\$ 75,586	\$ 102,807	\$ 75,000	\$ 90,000	\$ 15,000	120.00%
<u>State Sources</u>							
5311 Basic Formula	\$25,234,499	\$ 26,609,909	\$ 34,608,480	\$ 36,416,985	\$ 38,350,537	\$ 1,933,552	105.31%
5319 Classroom Trust	2,457,246	480,883	2,910,303	2,968,823	2,869,399	\$ (99,424)	96.65%
5324 Parents As	81,900	88,889	71,598	75,000	72,000	\$ (3,000)	96.00%
5332 Vocational/Technica	21,851	21,822	29,517	15,000	25,000	\$ 10,000	166.67%
5337 Adult Education &	60,637	62,764	62,764	55,000	60,000	\$ 5,000	109.09%
5369 Residential	28,221	62,072	32,678	40,000	37,000	\$ (3,000)	92.50%
5397 Other State	-	389,500	7,510	-	-	\$ -	0.00%
Revenue from State Sources	\$27,884,353	\$ 27,715,839	\$ 37,722,850	\$ 39,570,808	\$ 41,413,936	\$ 1,843,128	104.66%

	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>Actual</u> <u>2025</u>	<u>Budget</u> <u>2026</u>	<u>Budget</u> <u>2027</u>	<u>Increase</u> <u>(Decrease)</u>	<u>%</u> <u>Change</u>
Federal Sources							
5412 Medicaid	\$ 98,473	\$ 195,820	\$ 171,988	\$ 150,000	\$ 165,000	\$ 15,000	110.00%
5422 ESSER III	-	6,657,693	74,498	-	-	\$ -	0.00%
5423 ESSER II	3,248,675	1,866,920	-	-	-	\$ -	0.00%
5431 Missouri Preschool	-	-	100,000	-	-	\$ -	0.00%
5436 Adult Education &	126,126	47,724	19,953	145,000	145,000	\$ -	100.00%
5451 Title I - Improve	3,455,905	2,211,810	941,846	2,000,000	2,000,000	\$ -	100.00%
5461 Title IV, Drug Free	195,751	229,233	230,825	175,000	240,000	\$ 65,000	137.14%
5462 Title III - English	233,597	201,257	61,917	200,000	205,000	\$ 5,000	102.50%
5465 Title II, Part A -	496,383	352,458	94,199	360,000	340,000	\$ (20,000)	94.44%
5472 Child Care	29,998	29,999	29,999	-	-	\$ -	0.00%
5497 Other Federal	58,423	6,759	93,539	-	-	\$ -	0.00%
Revenue from Federal Sources	\$ 7,943,330	\$ 11,799,673	\$ 1,818,764	\$ 3,030,000	\$ 3,095,000	\$ 65,000	102.15%
Amounts Received from Other LEAs							
5831 Tuition	\$ 58,822	\$ 54,473	\$ 70,633	\$ 75,000	\$ 60,000	\$ (15,000)	80.00%
Amounts Received from Other LEAs	58,822	54,473	70,633	75,000	60,000	(15,000)	80.00%
Total Revenue- Special Revenue Fun	\$44,829,933	\$ 50,043,774	\$ 50,554,138	\$ 53,592,100	\$ 55,462,577	\$ 1,870,477	103.49%

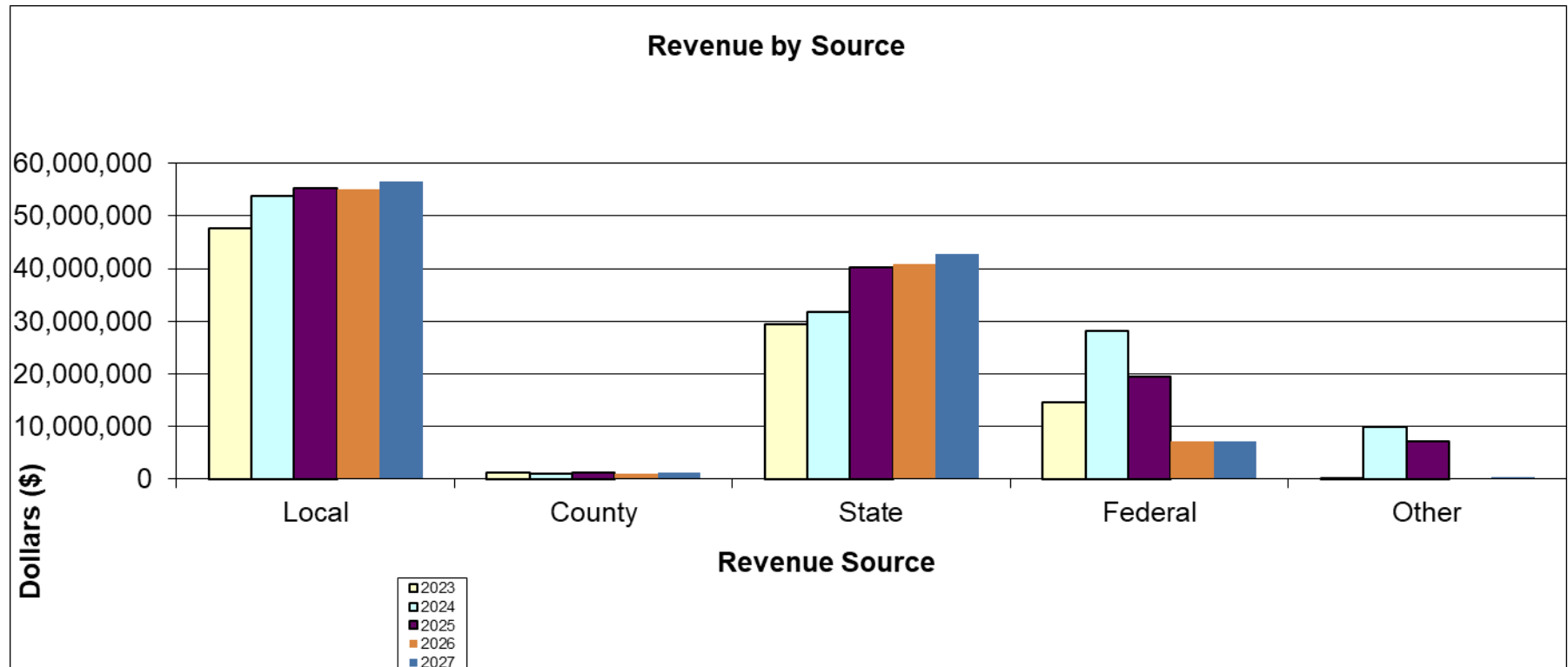
	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Debt Service Fund							
Local Sources							
5111 Taxes, Current Year	\$ 5,488,691	\$ 6,647,440	\$ 6,702,260	\$ 7,723,441	\$ 7,916,527	\$ 193,086	102.50%
5112 Taxes, Prior Year	263,743	207,241	231,811	295,002	314,066	\$ 19,064	106.46%
5116 In Lieu Of Tax	-	103,326	-	-	-	\$ -	0.00%
5141 Earnings On Investments	191,055	332,345	255,557	200,000	240,000	\$ 40,000	120.00%
5143 Premium On Bonds	-	435,670	-	-	-	\$ -	0.00%
Revenue from Local Sources	<u>\$ 5,943,490</u>	<u>\$ 7,726,022</u>	<u>\$ 7,189,628</u>	<u>\$ 8,218,443</u>	<u>\$ 8,470,593</u>	<u>\$ 252,150</u>	<u>103.07%</u>
County Sources							
5221 State Assessed Utilities Tax	\$ 127,329	\$ 140,014	\$ 138,786	\$ 169,430	\$ 138,786	\$ (30,644)	81.91%
Revenue from County Sources	<u>\$ 127,329</u>	<u>\$ 140,014</u>	<u>\$ 138,786</u>	<u>\$ 169,430</u>	<u>\$ 138,786</u>	<u>\$ (30,644)</u>	<u>81.91%</u>
Other Sources							
5611 Sale Of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
5692 Refunding Bonds	\$ -	\$ 6,860,000	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue from Other Sources	<u>\$ -</u>	<u>\$ 6,860,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Total Revenue- Debt Service Fund	<u>\$ 6,070,819</u>	<u>\$ 14,726,036</u>	<u>\$ 7,328,414</u>	<u>\$ 8,387,873</u>	<u>\$ 8,609,379</u>	<u>\$ 221,506</u>	<u>102.64%</u>

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Capital Projects Fund							
<u>Local Sources</u>							
5115 M & M Surtax	-	2,195,315	2,198,708	-	-	\$ -	0.00%
5141 Earnings on Investments	-	-	129,143	-	-	\$ -	0.00%
5143 Premiums on COPs	-	-	568,390	-	-	\$ -	0.00%
Revenue from Local Sources	\$ -	\$ 2,195,315	\$ 2,896,241	\$ -	\$ -	\$ -	0.00%
<u>State Sources</u>							
5319 Classroom Trust	-	2,087,000	407,074	-	-	\$ -	0.00%
Revenue from State Sources	\$ -	\$ 2,087,000	\$ 407,074	\$ -	\$ -	\$ -	0.00%
<u>Federal Sources</u>							
5422 ESSER III	\$ -	\$ 5,258,201	\$ -	\$ -	\$ -	\$ -	0.00%
5423 ESSER II	377,663	-	-	-	-	\$ -	0.00%
5427 Vocational	58,535	152,885	123,944	152,000	-	\$ (152,000)	0.00%
Revenue from Federal Sources	\$ 436,198	\$ 5,411,086	\$ 123,944	\$ 152,000	\$ -	\$ (152,000)	0.00%
<u>Other Sources</u>							
5651 Sale Of Buses	\$ -	\$ -	\$ 560,000	\$ -	\$ -	\$ -	0.00%
5651 Sale Of Other Property	\$ -	\$ -	\$ 7,724	\$ -	\$ -	\$ -	0.00%
5651 Sale Of Other Property	\$ -	\$ -	\$ 6,305,000	\$ -	\$ -	\$ -	0.00%
Revenue from Other Sources	\$ -	\$ -	\$ 6,872,724	\$ -	\$ -	\$ -	0.00%
Total Revenue- Capital Projects Fun	\$ 436,198	\$ 9,693,401	\$ 10,299,983	\$ 152,000	\$ -	\$ (152,000)	0.00%

	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>Actual</u> <u>2025</u>	<u>Budget</u> <u>2026</u>	<u>Budget</u> <u>2027</u>	<u>Increase/</u> <u>Decrease</u>	<u>%</u> <u>Change</u>
<i>Bond Issue Fund</i>							
<u>Local Sources</u>							
5141 Earnings On Investments	\$ 247,279	\$ 251,485	\$ 89,791	\$ -	\$ -	\$ -	0.00%
5143 Premium On Bonds	\$ -	\$ 413,781	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue from Local Sources	<u>\$ 247,279</u>	<u>\$ 665,266</u>	<u>\$ 89,791</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<u>Other Sources</u>							
5611 Sale Of Bonds	\$ -	\$ 9,750,000	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue from Other Sources	<u>\$ -</u>	<u>\$ 9,750,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Total Revenue- Bond Issue Fund	<u>\$ 247,279</u>	<u>\$ 10,415,266</u>	<u>\$ 89,791</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Total Revenue- All Funds	<u>\$92,964,054</u>	<u>\$124,582,392</u>	<u>\$ 123,292,079</u>	<u>\$ 104,281,012</u>	<u>\$ 108,316,438</u>	<u>\$ 4,035,426</u>	103.87%

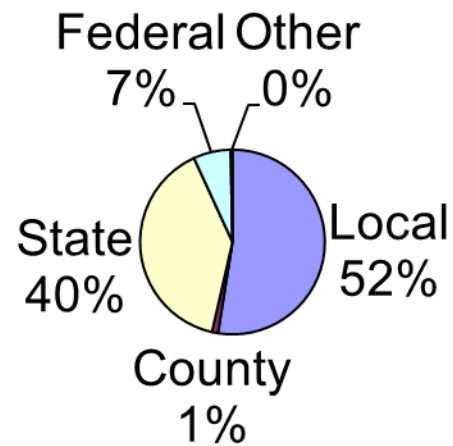
REVENUE BY SOURCE – ALL FUNDS

Five Year Comparison



REVENUE BUDGET BY SOURCE – ALL FUNDS
Fiscal Year 2026

Revenue Budget
2027



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

EXPENDITURES BY OBJECT – ALL FUNDS

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
<u>Salaries</u>							
6111 Instruction - Certified	\$31,257,691	\$ 33,011,652	\$ 34,146,213	\$ 31,579,851	\$ 32,217,605	\$ 637,754	2.02%
6112 Administration - Certified	3,965,966	3,834,945	4,062,202	4,482,267	4,934,937	\$ 452,670	10.10%
6113 Classroom Support - Certified	-	-	-	2,947,822	2,991,386	\$ 43,564	1.48%
6121 Substitutes	1,161,998	1,102,430	860,357	32,520	905,030	\$ 872,510	2683.00%
6122 Part-Time Instruction -	911,737	1,042,646	947,188	837,566	797,205	\$ (40,361)	-4.82%
6123 Part-Time Administration -	-	-	-	-	-	\$ -	0.00%
6124 Part-Time Support - Certified	-	-	-	123,311	30,000	\$ (93,311)	-75.67%
6131 Extra Duty - Instruction	617,994	583,310	675,664	703,390	686,781	\$ (16,609)	-2.36%
6141 Vacation/Sick Pay - Certified	111,876	75,219	119,549	52,790	75,510	\$ 22,720	43.04%
6151 Classified Salaries-Regular	7,249,538	7,382,077	7,886,051	40,143	41,494	\$ 1,351	3.37%
6152 Classroom Support -	1,413,602	1,557,971	1,734,370	1,873,992	2,060,662	\$ 186,670	9.96%
6154 Administration - Classified	-	-	-	1,271,630	1,312,551	\$ 40,921	3.22%
6156 Professional/Technical -	-	-	-	1,893,538	1,873,238	\$ (20,300)	-1.07%
6157 Clerical - Classified	-	-	-	2,225,379	2,303,892	\$ 78,513	3.53%
6158 Trades & Services - Classified	-	-	-	2,682,246	2,883,450	\$ 201,204	7.50%
6159 Overtime Pay	-	-	-	201,000	247,893	\$ 46,893	23.33%
6161 Classified Salaries - Part-	1,252,281	1,387,773	1,356,345	1,000	1,000	\$ -	0.00%
6162 Part-Time Administration -	-	-	-	-	-	\$ -	0.00%
6163 Part-Time	-	-	-	89,510	106,110	\$ 16,600	18.55%
6164 Part-Time Clerical - Classified	-	-	-	6,000	6,000	\$ -	0.00%
6165 Part-Time Trades & Services -	-	-	-	1,202,131	1,131,540	\$ (70,591)	-5.87%
6166 Part-Time Support - Classified	-	-	-	56,000	52,530	\$ (3,470)	-6.20%
6171 Vacation/Sick Pay - Classified	11,223	22,609	43,401	1,539	6,402	\$ 4,863	315.98%
6173 Extra Duty -	-	-	-	-	-	\$ -	0.00%
6175 Extra Duty - Trades &	-	-	-	-	-	\$ -	0.00%
6176 Extra-Duty - Support	-	-	-	23,120	47,547	\$ 24,427	105.65%
6182 Substitute - Professional/Tech	-	-	-	-	-	\$ -	0.00%
6183 Substitute - Clerical	-	-	-	10,000	10,000	\$ -	0.00%
6184 Substitute - Trades &	-	-	-	30,000	10,000	\$ (20,000)	-66.67%
6185 Substitute - Support	-	-	-	-	-	\$ -	0.00%
Total Salaries	\$47,953,905	\$ 50,000,632	\$ 51,831,340	\$ 52,366,745	\$ 54,732,763	\$ 2,366,018	4.52%

		<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>Actual</u> <u>2025</u>	<u>Budget</u> <u>2026</u>	<u>Budget</u> <u>2027</u>	<u>Increase</u> <u>(Decrease)</u>	<u>%</u> <u>Change</u>
<u>Fringe Benefits</u>								
6211	Teachers' Retirement	\$ 6,018,123	\$ 6,275,851	\$ 6,526,156	\$ 6,919,530	\$ 7,167,566	\$ 248,036	3.58%
6221	Non-Teacher Retirement	807,843	859,697	886,826	948,485	985,898	\$ 37,413	3.94%
6231	FICA	684,614	714,751	742,339	698,537	813,599	\$ 115,062	16.47%
6232	Medicare	676,202	705,431	731,453	744,192	792,047	\$ 47,855	6.43%
6241	Employee Insurance	7,011,161	7,369,816	7,687,179	9,014,887	12,267,177	\$ 3,252,290	36.08%
6261	Workers' Compensation	279,974	464,200	547,605	714,722	732,087	\$ 17,365	2.43%
6271	Unemployment	-	5,714	625	10,000	10,000	\$ -	0.00%
6291	Other Benefits	2,006	-	23,000	93,000	153,000	\$ 60,000	64.52%
	Total Fringe Benefits	\$15,479,922	\$ 16,395,460	\$ 17,145,183	\$ 19,143,353	\$ 22,921,374	\$ 3,778,021	19.74%
<u>Purchased Services</u>								
6311	Instruction Services	\$ 1,016,138	\$ 1,160,226	\$ 951,524	\$ 1,219,100	\$ 1,231,982	\$ 12,882	1.06%
6312	Program Improvement	61,016	7,000	-	3,000	5,000	\$ 2,000	66.67%
6314	Staff Services	1,999	2,441	1,000	-	-	\$ -	0.00%
6315	Audit Services	17,500	17,500	17,765	17,500	17,500	\$ -	0.00%
6317	Legal Services	44,470	28,223	32,708	32,450	43,200	\$ 10,750	33.13%
6318	Election Services	25	8	6	35,000	35,000	\$ -	0.00%
6319	Other Professional/Technical	1,880,385	2,034,827	2,925,160	1,706,927	2,005,284	\$ 298,357	17.48%
6331	Cleaning Services	2,108,096	2,210,995	2,314,647	2,426,524	2,427,102	\$ 578	0.02%
6332	Repairs And Maintenance	3,585,541	2,160,969	2,047,884	2,022,822	2,241,322	\$ 218,500	10.80%
6333	Building Lease/Rental	32,426	34,965	33,933	20,000	20,000	\$ -	0.00%
6334	Equipment Lease/Rental	145,307	154,508	107,331	307,500	330,000	\$ 22,500	7.32%
6335	Water And Sewer	284,173	323,401	327,540	390,500	358,900	\$ (31,600)	-8.09%
6336	Trash Removal	103,950	93,535	100,705	116,475	103,200	\$ (13,275)	-11.40%
6339	Other Property Services	331,571	272,694	452,953	314,250	297,470	\$ (16,780)	-5.34%
6340	Transportation Services	-	-	-	52,700	34,525	\$ (18,175)	-34.49%
6341	Contracted Pupil Transport.	1,541,448	1,144,484	1,630,849	1,256,500	1,491,500	\$ 235,000	18.70%
6343	Travel	291,460	361,926	298,417	425,591	367,189	\$ (58,402)	-13.72%
6345	Recruitment	-	-	-	10,800	10,800	\$ -	0.00%

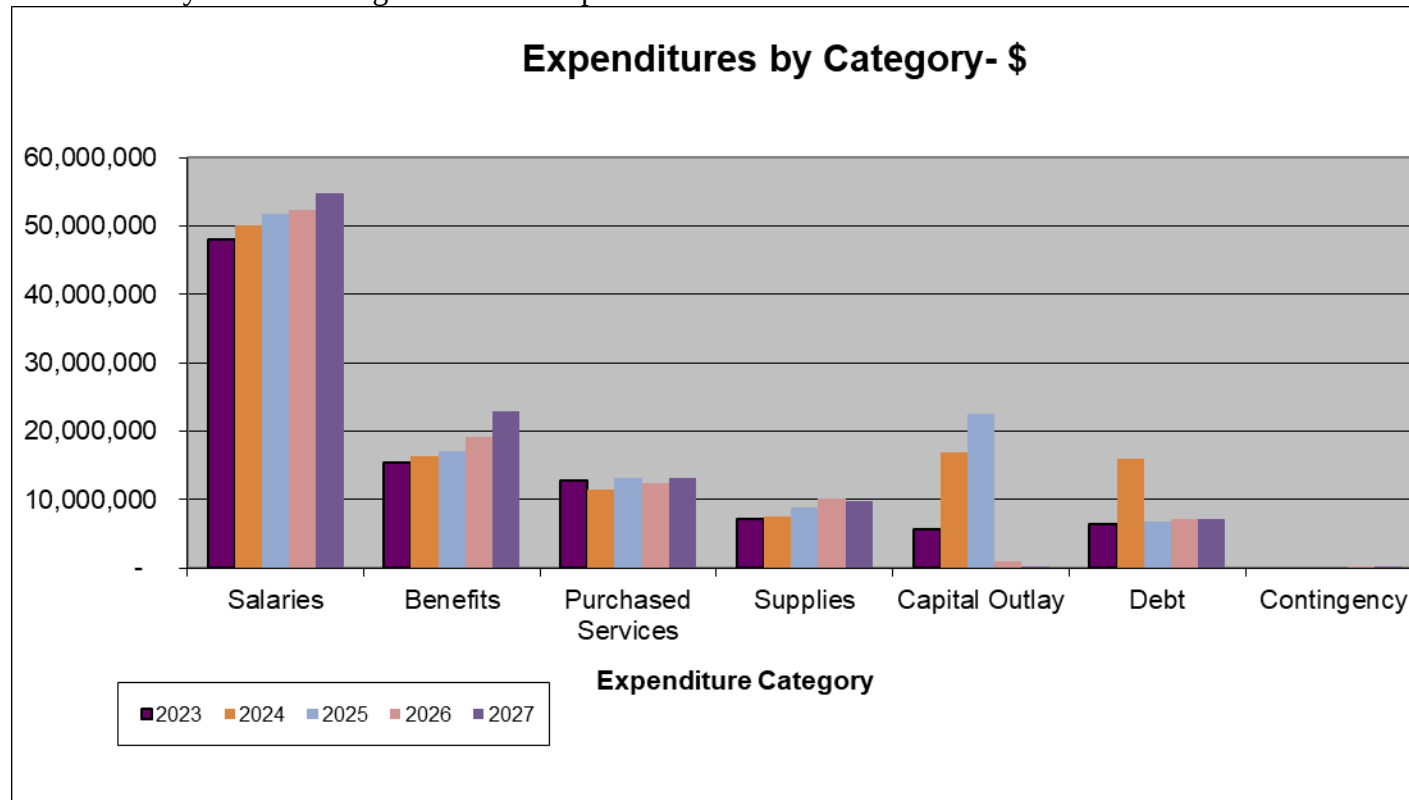
		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
6351	Property Insurance	347,494	460,814	633,838	707,542	759,394	\$ 51,852	7.33%
6352	Liability Insurance	364,653	380,074	517,741	543,011	621,452	\$ 78,441	14.45%
6353	Fidelity Bond Premium	90	100	100	100	100	\$ -	0.00%
6359	Judgments Against Lea And	-	-	-	-	-	\$ -	0.00%
6361	Telecommunications	305,265	337,314	336,018	348,399	283,504	\$ (64,895)	-18.63%
6362	Advertising	3,248	5,166	4,443	7,800	7,800	\$ -	0.00%
6363	Printing And Binding	21,038	24,085	35,083	78,800	75,600	\$ (3,200)	-4.06%
6364	Postage	-	-	-	47,900	38,400	\$ (9,500)	-19.83%
6371	Dues And Memberships	84,823	117,389	124,400	71,300	75,195	\$ 3,895	5.46%
6391	Other Purchased Services	154,326	150,386	331,734	317,740	281,190	\$ (36,550)	-11.50%
6398	Other Expenses	11,500	10,000	14,028	1,000	-	\$ (1,000)	-100.00%
	Total Purchased Services	<u>\$12,737,940</u>	<u>\$ 11,493,030</u>	<u>\$ 13,239,807</u>	<u>\$ 12,481,231</u>	<u>\$ 13,162,609</u>	<u>\$ 681,378</u>	<u>5.46%</u>
<u>Supplies</u>								
6411	General Supplies	\$ 3,565,643	\$ 3,368,883	\$ 3,176,375	\$ 5,900,104	\$ 5,664,164	\$ (235,940)	-4.00%
6431	Textbooks	276,603	590,489	2,208,530	482,757	335,725	\$ (147,032)	-30.46%
6441	Library Books	56,727	91,585	73,981	88,356	89,180	\$ 824	0.93%
6451	Resource Materials	2,486	1,913	1,389	9,100	10,615	\$ 1,515	16.65%
6471	Food Supplies	1,809,403	1,934,087	1,945,861	1,972,500	1,944,500	\$ (28,000)	-1.42%
6481	Electric	915,911	961,623	965,791	1,281,135	1,324,745	\$ 43,610	3.40%
6482	Natural Gas	359,574	364,500	286,343	320,870	306,170	\$ (14,700)	-4.58%
6486	Gasoline/Diesel	168,209	151,223	110,375	83,500	47,500	\$ (36,000)	-43.11%
6491	Other Supplies And Materials	57,296	76,088	52,848	100,811	101,174	\$ 363	0.36%
	Total Supplies	<u>\$ 7,211,852</u>	<u>\$ 7,540,391</u>	<u>\$ 8,821,493</u>	<u>\$ 10,239,133</u>	<u>\$ 9,823,773</u>	<u>\$ (415,360)</u>	<u>-4.06%</u>

		Actual 2023	Actual 2024	Actual 2025	Budget 2026	Budget 2027	Increase (Decrease)	% Change
<u>Capital Outlay</u>								
6511	Land	\$ -	\$ -	\$ 1,003,745	\$ -	\$ -	\$ -	0.00%
6521	Buildings	5,601,417	15,822,291	11,097,013	462,057	-	\$ (462,057)	-100.00%
6540	Equipment	-	-	90	-	-	\$ -	0.00%
6541	Regular Equipment	112,829	723,135	874,033	408,831	175,010	\$ (233,821)	-57.19%
6542	Equipment - Instructional	19,328	14,221	24,512	12,000	12,000	\$ -	0.00%
6543	Technology Equipment	-	-	-	-	-	\$ -	0.00%
6551	Vehicles	-	359,529	114,028	20,000	-	\$ (20,000)	-100.00%
6552	School Buses	-	-	9,407,136	-	-	\$ -	0.00%
	Total Capital Outlay	<u>\$ 5,733,574</u>	<u>\$ 16,919,176</u>	<u>\$ 22,520,557</u>	<u>\$ 902,888</u>	<u>\$ 187,010</u>	<u>\$ (715,878)</u>	<u>-79.29%</u>
<u>Long and Short Term Debt</u>								
6611	Principal - Serial Bonds	\$ 4,575,000	\$ 14,087,664	\$ 4,750,000	\$ 4,900,000	\$ 5,105,000	\$ 205,000	4.18%
6613	Principal - Lease Purchase	90,000	281,577	94,000	276,000	443,000	\$ 167,000	60.51%
6621	Interest - Serial Bonds	1,434,400	1,457,982	1,663,000	1,529,650	1,282,450	\$ (247,200)	-16.16%
6623	Interest - Lease Purchase	226,030	34,500	24,977	494,936	327,104	\$ (167,832)	-33.91%
6624	Interest - Long Term Loans	-	-	-	-	-	\$ -	0.00%
6631	Fees - Serial Bonds	2,028	77,028	2,652	4,900	3,300	\$ (1,600)	-32.65%
6633	Fees - Lease Purchase	-	-	168,809	1,000	4,000	\$ 3,000	300.00%
	Total Long and Short Term Debt	<u>\$ 6,327,458</u>	<u>\$ 15,938,751</u>	<u>\$ 6,703,438</u>	<u>\$ 7,206,486</u>	<u>\$ 7,164,854</u>	<u>\$ (41,632)</u>	<u>-0.58%</u>
<u>Contingency</u>								
6705	Contingency	\$ -	\$ -	\$ -	\$ 274,171	\$ 265,000	\$ (9,171)	-3.34%
	Total Contingency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 274,171</u>	<u>\$ 265,000</u>	<u>\$ (9,171)</u>	<u>-3.34%</u>
		<u>\$95,444,652</u>	<u>\$118,287,440</u>	<u>\$120,261,818</u>	<u>\$102,614,007</u>	<u>\$108,257,383</u>	<u>\$ 5,643,376</u>	<u>5.50%</u>

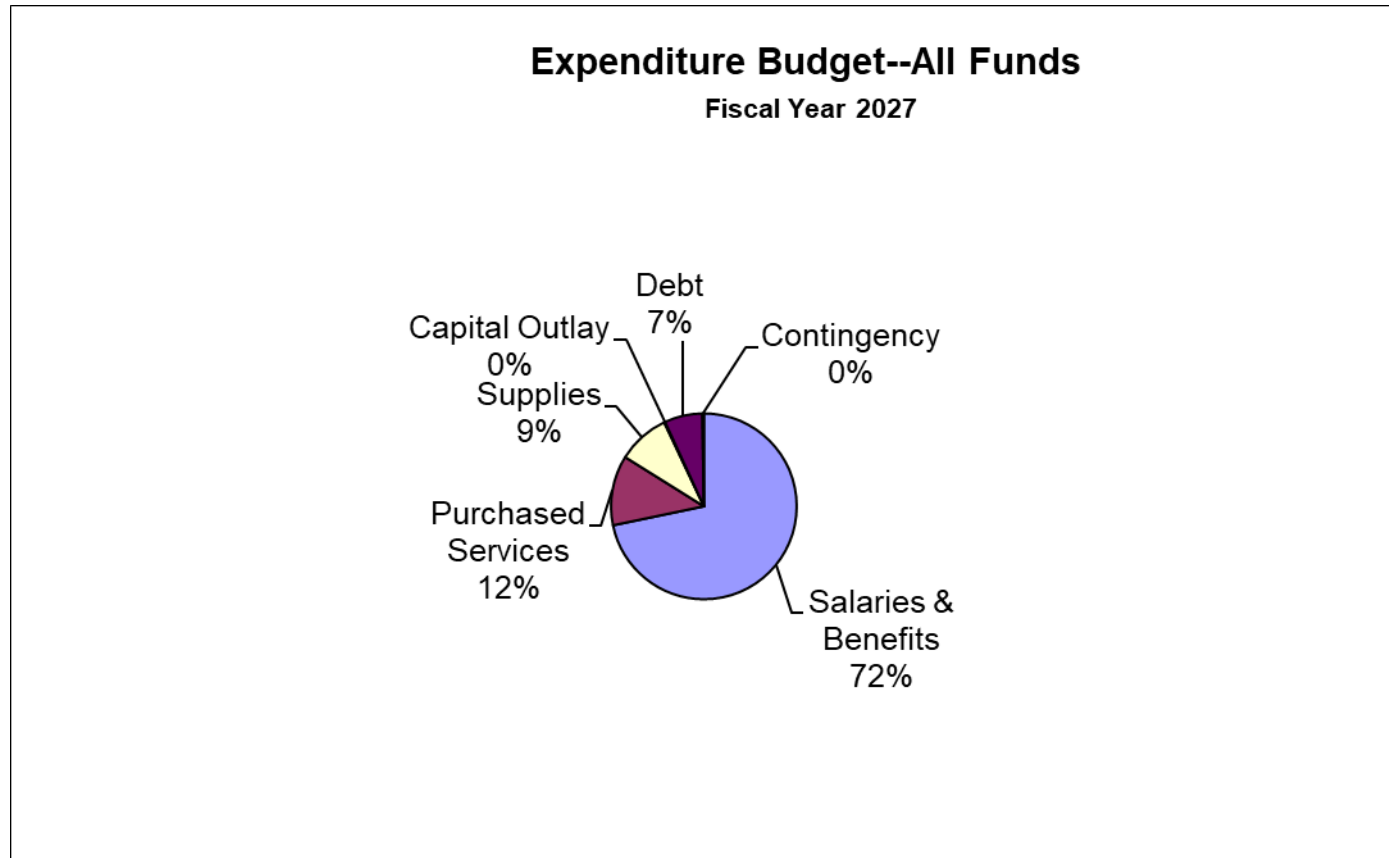
EXPENDITURES BY CATEGORY

Five Year Comparison

Note: Salary expenditures showed smaller increases in 2025 and 2026 due to FTE reductions. Benefits have seen continued steady increases despite the FTE reductions due to recent medical insurance premium increases and, in 2027, due to the initial transfer of funds to an Internal Service fund for a budgeted change to District self-funded insurance. The purchased services category has remained relatively stable. Supplies have seen an increase in 2025 and 2026 due to increased costs for curricula and utilities. Capital expenses peaked in 2025 due to issuance of certifications of participation to purchase and renovate the Ritenour Center for Educational Excellence plus the conclusion of ESSER III-related HVAC purchases and Prop S expenses. Debt payments are purposely planned to be stable each year. Refunding of bonds took place in fall 2023.



EXPENDITURE BUDGET BY CATEGORY
Fiscal Year 2026



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

EXPENDITURES BY FUND, FUNCTION AND OBJECT

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
General Fund							
Elementary School							
6151 Classified Salaries-Regular	\$ 191	\$ (893)	\$ 4,154	\$ -	\$ -	\$ -	0%
6152 Classroom Support -	15,115	26,961	231,394	241,506	498,702	\$ 257,196	106%
6166 Part-Time Support - Classified	-	-	-	8,000	8,000	\$ -	0%
6211 Teachers' Retirement	24	-	-	-	1,160	\$ 1,160	0%
6221 Non-Teacher Retirement	1,385	2,151	19,202	20,043	41,695	\$ 21,652	108%
6231 FICA	949	1,496	14,341	15,211	30,440	\$ 15,229	100%
6232 Medicare	222	350	3,354	3,560	7,237	\$ 3,677	103%
6241 Employee Insurance	5,136	7,232	45,651	51,565	111,104	\$ 59,539	115%
6261 Workers' Compensation	75,922	122,700	143,791	177,068	187,488	\$ 10,420	6%
6291 Other Benefits	-	-	-	-	-	\$ -	0%
6319 Other Professional/Technical	26,753	16,130	173,161	267,950	286,050	\$ 18,100	7%
6332 Repairs And Maintenance	174,041	128,777	168,533	202,009	145,478	\$ (56,531)	-28%
6391 Other Purchased Services	4,999	5,630	3,787	4,080	4,080	\$ -	0%
6411 General Supplies	220,022	400,797	304,601	527,145	955,618	\$ 428,473	81%
6431 Textbooks	42,043	233,350	1,216,454	33,000	147,000	\$ 114,000	345%
6491 Other Supplies And Materials	6,463	7,158	5,041	8,606	8,094	\$ (512)	-6%
Elementary School	\$ 573,265	\$ 951,839	\$ 2,333,464	\$ 1,559,743	\$ 2,432,146	\$ 872,403	56%
Middle School							
6151 Classified Salaries-Regular	\$ 802	\$ 949	\$ 10,937			\$ -	0%
6152 Classroom Support -	223,907	190,888	258,480	214,191	238,020	\$ 23,829	11%
6211 Teachers' Retirement	4,221	-	-	-	-	\$ -	0%
6221 Non-Teacher Retirement	15,457	15,717	22,568	18,161	19,112	\$ 951	5%
6231 FICA	13,932	11,894	16,382	13,281	14,758	\$ 1,477	11%
6232 Medicare	3,258	2,782	3,831	3,107	3,452	\$ 345	11%
6241 Employee Insurance	44,363	37,552	62,487	50,594	40,633	\$ (9,961)	-20%
6261 Workers' Compensation	37,124	62,756	74,592	89,979	96,768	\$ 6,789	8%
6291 Other Benefits	-	-	-	-	-	\$ -	0%
6319 Other Professional/Technical	11,475	74,700	100,200	53,700	54,050	\$ 350	1%
6332 Repairs And Maintenance	8,992	9,742	6,007	22,650	9,100	\$ (13,550)	-60%
6411 General Supplies	118,415	493,424	59,083	839,893	540,975	\$ (298,918)	-36%
6431 Textbooks	219,005	111,614	611,772	288,427	98,000	\$ (190,427)	-66%
Middle School	\$ 700,951	\$ 1,012,018	\$ 1,226,339	\$ 1,593,983	\$ 1,114,868	\$ (479,115)	-30%

		<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>Actual</u> <u>2025</u>	<u>Budget</u> <u>2026</u>	<u>Budget</u> <u>2027</u>	<u>Increase</u> <u>(Decrease)</u>	<u>%</u> <u>Change</u>
High School								
6151	Classified Salaries-Regular	\$ 34,076	\$ 8,149	\$ 13,131	\$ -	\$ -	\$ -	0%
6152	Classroom Support -	398,450	419,272	432,007	467,585	508,549	\$ 40,964	9%
6159	Overtime Pay	0	-	-	-	-	\$ -	0%
6161	Classified Salaries - Part-	3,500	1,500	-	-	-	\$ -	0%
6211	Teachers' Retirement	10,384	5,112	13,422	14,163	14,785	\$ 622	4%
6221	Non-Teacher Retirement	31,899	32,313	32,343	32,768	34,872	\$ 2,104	6%
6231	FICA	23,158	23,943	25,027	23,716	26,044	\$ 2,328	10%
6232	Medicare	5,359	6,060	7,038	6,780	7,374	\$ 594	9%
6241	Employee Insurance	102,440	91,831	84,903	107,910	101,902	\$ (6,008)	-6%
6261	Workers' Compensation	41,885	70,259	82,362	106,915	108,864	\$ 1,949	2%
6291	Other Benefits	-	-	-	-	-	\$ -	0%
6319	Other Professional/Technical	45,100	46,133	10,000	-	6,000	\$ 6,000	
6332	Repairs And Maintenance	94,349	75,683	95,709	95,900	103,300	\$ 7,400	8%
6340	Transportation Services	-	-	378	2,000	6,000	\$ 4,000	200%
6343	Travel	8,187	4,792	-	3,500	3,500	\$ -	0%
6371	Dues And Memberships	2,477	245	326	400	400	\$ -	0%
6391	Other Purchased Services	47,672	40,696	170,605	79,658	63,380	\$ (16,278)	-20%
6411	General Supplies	348,975	412,427	212,232	439,582	262,293	\$ (177,289)	-40%
6431	Textbooks	15,554	245,525	380,304	161,330	90,725	\$ (70,605)	-44%
6491	Other Supplies And Materials	-	-	-	24,000	24,000	\$ -	0%
High School		\$ 1,213,467	\$ 1,483,940	\$ 1,559,787	\$ 1,566,207	\$ 1,361,988	\$ (204,219)	-13%
Summer School								
6161	Classified Salaries - Part-	\$ 10,775	\$ 13,875	\$ 17,533	\$ -	\$ -	\$ -	0%
6221	Non-Teacher Retirement	595	952	-	-	-	\$ -	0%
6231	FICA	538	860	1,045	-	-	\$ -	0%
6232	Medicare	156	201	1,005	-	-	\$ -	0%
6261	Workers' Compensation	1,959	4,544	254	-	-	\$ -	0%
6291	Other Benefits	-	-	5,028	6,920	7,560	\$ 640	9%
6311	Instruction Services	-	-	-	-	10,000	\$ 10,000	
6411	General Supplies	10,249	7,178	5,974	7,500	7,500	\$ -	0%
Summer School		\$ 24,273	\$ 27,610	\$ 30,839	\$ 14,420	\$ 25,060	\$ 10,640	74%

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Alternative Programs								
6151	Classified Salaries-Regular	\$ 343	\$ 33,042	\$ 1,611	\$ -	\$ -	\$ -	0%
6152	Classroom Support -	85,092	104,782	116,929	120,894	124,110	\$ 3,216	3%
6159	Overtime Pay	0	-	-	-	-	\$ -	0%
6211	Teachers' Retirement	6,662	11,464	7,501	7,679	7,965	\$ 286	4%
6221	Non-Teacher Retirement	4,304	6,093	6,922	7,474	7,776	\$ 302	4%
6231	FICA	3,077	4,274	4,847	4,998	5,130	\$ 132	3%
6232	Medicare	1,232	1,992	1,712	1,748	1,793	\$ 45	3%
6241	Employee Insurance	23,297	30,851	34,148	41,052	44,199	\$ 3,147	8%
6261	Workers' Compensation	727	1,857	3,041	3,713	3,024	\$ (689)	-19%
6291	Other Benefits	-	-	-	-	-	\$ -	0%
6319	Other Professional/Technical	11,250	5,000	-	-	-	\$ -	0%
6332	Repairs And Maintenance	-	-	-	13,000	13,000	\$ -	0%
6343	Travel	-	-	-	900	-	\$ (900)	-100%
6361	Telecommunications	-	-	-	-	-	\$ -	0%
6411	General Supplies	2,777	1,727	2,374	7,500	7,500	\$ -	0%
	Alternative Programs	\$ 138,762	\$ 201,082	\$ 179,085	\$ 208,958	\$ 214,497	\$ 5,539	3%
							\$ -	0%
							\$ -	0%
Special Programs								
6261	Workers' Compensation	\$ 2,142	\$ 3,495	\$ 4,164	\$ 5,472	\$ 6,086	\$ 614	11%
6291	Other Benefits	-	\$ -	\$ -	\$ -	-	\$ -	0%
6319	Other Professional/Technical	125	\$ -	\$ 115	\$ 500	500	\$ -	0%
6340	Transportation Services	-	\$ -	\$ -	\$ -	-	\$ -	0%
6341	Contracted Pupil Transport.	1,007	\$ -	\$ 759	\$ -	-	\$ -	0%
6343	Travel	25,563	\$ 78,096	\$ 3,001	\$ 500	250	\$ (250)	-50%
6411	General Supplies	10,215	\$ 14,049	\$ 3,873	\$ 11,384	5,060	\$ (6,324)	-56%
	Special Programs	\$ 39,052	\$ 95,640	\$ 11,912	\$ 17,856	\$ 11,896	\$ (5,960)	-33%

	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Budget 2027	Increase (Decrease)	% Change
Culturally Different							
6151 Classified Salaries-Regular	\$ 7,269	\$ 2,180	\$ 95	\$ -	\$ -	\$ -	0%
6152 Classroom Support -	236,217	236,927	-	-	-	\$ -	0%
6161 Classified Salaries - Part-	-	-	-	-	-	\$ -	0%
6211 Teachers' Retirement	-	-	-	-	-	\$ -	0%
6221 Non-Teacher Retirement	21,257	19,865	8	-	-	\$ -	0%
6231 FICA	14,118	13,896	6	-	-	\$ -	0%
6232 Medicare	3,302	3,250	1	-	-	\$ -	0%
6241 Employee Insurance	67,026	52,203	27	-	-	\$ -	0%
6261 Workers' Compensation	9,147	14,098	15,986	28,950	24,192	\$ (4,758)	-16%
6291 Other Benefits	-	-	-	-	-	\$ -	0%
6411 General Supplies	197,492	87,217	96,287	1,936,617	1,946,651	\$ 10,034	1%
Culturally Different	\$ 555,828	\$ 429,636	\$ 112,410	\$ 1,965,567	\$ 1,970,843	\$ 5,276	0%
Bilingual							
6113 Classroom Support - Certified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6131 Extra Duty - Instruction	2,000	2,000	1,000	-	-	\$ -	0%
6151 Classified Salaries-Regular	7,127	7,954	8,236	-	-	\$ -	0%
6152 Classroom Support -	35,456	46,751	208,378	162,620	131,269	\$ (31,351)	-19%
6161 Classified Salaries - Part-	79,620	-	-	-	-	\$ -	0%
6163 Part-Time	(0)	91,934	112,694	81,500	91,500	\$ 10,000	12%
6211 Teachers' Retirement	-	-	29	-	-	\$ -	0%
6221 Non-Teacher Retirement	4,260	5,448	18,666	8,444	10,866	\$ 2,422	29%
6231 FICA	7,488	8,803	19,949	5,635	13,813	\$ 8,178	145%
6232 Medicare	1,751	2,071	4,669	1,318	3,231	\$ 1,913	145%
6241 Employee Insurance	10,067	12,596	42,343	38,861	27,174	\$ (11,687)	-30%
6261 Workers' Compensation	11,332	20,153	1,609	33,067	32,508	\$ (559)	-2%
6291 Other Benefits	-	-	-	-	-	\$ -	0%
6319 Other Professional/Technical	39,106	57,649	82,043	31,500	31,500	\$ -	0%
6332 Repairs And Maintenance	3,250	21,250	25,500	25,500	25,500	\$ -	0%
6343 Travel	3,900	-	-	-	-	\$ -	0%
6411 General Supplies	24,301	21,010	24,168	8,965	9,060	\$ 95	1%
Bilingual	\$ 229,658	\$ 297,619	\$ 549,284	\$ 397,410	\$ 376,421	\$ (20,989)	-5%

Financial Section

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Vocational Education								
6261	Workers' Compensation	\$ -	\$ -	\$ 22,237	\$ -	\$ 15	\$ 15	
6319	Other Professional/Technical	-	\$ 2,500	\$ -	\$ -	-	\$ -	0%
6332	Repairs And Maintenance	90	\$ 1,573	\$ -	\$ -	-	\$ -	0%
6340	Transportation Services	-	\$ -	\$ -	\$ 2,500	2,500	\$ -	0%
6341	Contracted Pupil Transport.	13,182	\$ -	\$ 136	\$ -	-	\$ -	0%
6343	Travel	-	\$ -	\$ 2,400	\$ -	-	\$ -	0%
6371	Dues And Memberships	11,380	\$ 13,290	\$ 15,972	\$ 10,990	-	\$ (10,990)	-100%
6391	Other Purchased Services	978	\$ 525	\$ 12,584	\$ 3,600	4,000	\$ 400	11%
6411	General Supplies	74,671	\$ 76,390	\$ 79,155	\$ 90,187	93,497	\$ 3,310	4%
	Vocational Education	\$ 100,300	\$ 94,278	\$ 132,484	\$ 107,277	\$ 100,012	\$ (7,265)	-7%
Student Activities								
6131	Extra Duty - Instruction	\$ 3,710	\$ 12,200	\$ 4,560	\$ -	\$ -	\$ -	0%
6151	Classified Salaries-Regular	61,537	75,400	80,137	-	-	\$ -	0%
6156	Professional/Technical -	0	-	-	52,020	87,375	\$ 35,355	68%
6159	Overtime Pay	-	-	-	-	-	\$ -	0%
6161	Classified Salaries - Part-	4,005	-	2,218	1,000	1,000	\$ -	0%
6163	Part-Time	-	-	-	5,010	11,610	\$ 6,600	132%
6166	Part-Time Support - Classified	-	4,418	-	-	1,530	\$ 1,530	
6176	Extra-Duty - Support	-	-	-	23,120	47,547	\$ 24,427	106%
6211	Teachers' Retirement	1,193	\$ 1,362	\$ 530	\$ -	7,053	\$ 7,053	
6221	Non-Teacher Retirement	4,308	\$ 5,557	\$ 5,548	\$ 6,001	7,930	\$ 1,929	32%
6231	FICA	3,710	\$ 5,032	\$ 5,154	\$ 4,886	6,327	\$ 1,441	29%
6232	Medicare	984	\$ 1,313	\$ 1,255	\$ 1,151	2,167	\$ 1,016	88%
6241	Employee Insurance	10,166	\$ 10,572	\$ 11,334	\$ 15,705	27,241	\$ 11,536	73%
6261	Workers' Compensation	4,253	\$ 6,978	\$ 8,435	\$ 12,475	11,340	\$ (1,135)	-9%
6291	Other Benefits	-	\$ -	\$ -	\$ -	-	\$ -	0%
6319	Other Professional/Technical	2,547	\$ 1,326	\$ 1,677	\$ 3,000	3,000	\$ -	0%
6332	Repairs And Maintenance	574	\$ 981	\$ 162	\$ 5,525	5,500	\$ (25)	0%
6340	Transportation Services	0	\$ -	\$ -	\$ 81,810	74,450	\$ (7,360)	-9%
6341	Contracted Pupil Transport.	70,968	\$ -	\$ 80,719	\$ 6,500	6,500	\$ -	0%
6343	Travel	19,369	\$ 13,248	\$ 20,058	\$ 27,366	25,140	\$ (2,226)	-8%
6363	Printing And Binding	-	\$ 1,167	\$ 1,089	\$ 1,800	1,800	\$ -	0%
6371	Dues And Memberships	-	\$ -	\$ 1,645	\$ 145	145	\$ -	0%
6391	Other Purchased Services	45,709	\$ 59,403	\$ 69,817	\$ 95,600	97,680	\$ 2,080	2%
6398	Other Expenses	11,500	\$ 10,000	\$ 14,000	\$ 1,000	-	\$ (1,000)	-100%
6411	General Supplies	436,494	\$ 495,607	\$ 688,683	\$ 203,083	188,850	\$ (14,233)	-7%
6491	Other Supplies And Materials	2,750	\$ 1,884	\$ 5,926	\$ 15,550	15,350	\$ (200)	-1%
	Student Activities	\$ 683,779	\$ 706,448	\$ 1,002,947	\$ 562,747	\$ 629,535	\$ 66,788	12%

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Payments to Other Districts							
6319 Other Professional/Technical	\$ 189,870	\$ 405,990	\$ 163,144	\$ -	\$ -	\$ -	0%
Payments to Other Districts	\$ 189,870	\$ 405,990	\$ 163,144	\$ -	\$ -	\$ -	0%
Attendance Services							
6122 Part-Time Instruction -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6151 Classified Salaries-Regular	591,015	\$ 548,551	\$ 655,557	\$ -	-	\$ -	0%
6152 Classroom Support -	28,642	\$ 49,832	\$ 40,261	\$ 54,328	56,229	\$ 1,901	3%
6156 Professional/Technical -	0	\$ -	\$ -	\$ 556,917	462,825	\$ (94,092)	-17%
6157 Clerical - Classified	0	\$ -	\$ -	\$ 234,202	288,259	\$ 54,057	23%
6159 Overtime Pay	(0)	\$ -	\$ -	\$ 1,800	1,800	\$ -	0%
6161 Classified Salaries - Part-	-	\$ 3,865	\$ 2,946	\$ -	-	\$ -	0%
6164 Part-Time Clerical - Classified	-	\$ -	\$ -	\$ 6,000	6,000	\$ -	0%
6211 Teachers' Retirement	12,506	\$ 13,248	\$ 14,003	\$ 25,342	15,520	\$ (9,822)	-39%
6221 Non-Teacher Retirement	43,758	\$ 41,903	\$ 49,533	\$ 52,828	58,809	\$ 5,981	11%
6231 FICA	33,177	\$ 31,766	\$ 37,124	\$ 38,862	43,763	\$ 4,901	13%
6232 Medicare	8,863	\$ 8,598	\$ 9,918	\$ 11,259	11,582	\$ 323	3%
6241 Employee Insurance	106,522	\$ 105,872	\$ 124,850	\$ 159,946	161,786	\$ 1,840	1%
6261 Workers' Compensation	4,430	\$ 7,601	\$ 8,442	\$ 18,704	12,096	\$ (6,608)	-35%
6291 Other Benefits	-	\$ -	\$ -	\$ -	-	\$ -	0%
6319 Other Professional/Technical	44,296	\$ 45,010	\$ 5,000	\$ -	-	\$ -	0%
6343 Travel	4,607	\$ 6,551	\$ 2,389	\$ 7,600	15,049	\$ 7,449	98%
6371 Dues And Memberships	867	\$ 669	\$ 2,764	\$ 600	600	\$ -	0%
6411 General Supplies	25,481	\$ 17,660	\$ 14,299	\$ 16,500	14,000	\$ (2,500)	-15%
Attendance Services	\$ 904,165	\$ 881,126	\$ 967,086	\$ 1,184,888	\$ 1,148,318	\$ (36,570)	-3%

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Guidance Services								
6161	Classified Salaries - Part-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6166	Part-Time Support - Classified	-	-	-	4,000	4,000	\$ -	0%
6221	Non-Teacher Retirement	-	-	-	-	580	\$ 580	0%
6231	FICA	-	-	-	248	-	\$ (248)	-100%
6232	Medicare	-	-	-	58	58	\$ -	0%
6261	Workers' Compensation	11,320	18,128	19,822	23,997	28,879	\$ 4,882	20%
6291	Other Benefits	-	-	-	-	-	\$ -	0%
6319	Other Professional/Technical	139,887	162,648	204,333	132,335	144,023	\$ 11,688	9%
6332	Repairs And Maintenance	-	-	-	1,100	1,100	\$ -	0%
6343	Travel	2,890	2,603	2,875	3,750	3,600	\$ (150)	-4%
6371	Dues And Memberships	639	493	405	1,160	1,100	\$ (60)	-5%
6411	General Supplies	23,068	18,179	19,714	35,964	37,010	\$ 1,046	3%
	Guidance Services	\$ 177,805	\$ 202,051	\$ 247,149	\$ 202,612	\$ 220,350	\$ 17,738	9%
Health Services								
6151	Classified Salaries-Regular	\$ 372,106	\$ 251,909	\$ 285,217	\$ 40,143	\$ 41,494	\$ 1,351	3%
6156	Professional/Technical -	\$ -	\$ -	\$ -	\$ 484,609	\$ 493,770	\$ 9,161	2%
6161	Classified Salaries - Part-	10,000	\$ 6,440	\$ 4,980	\$ -	-	\$ -	0%
6163	Part-Time	-	\$ -	\$ -	\$ 3,000	3,000	\$ -	0%
6171	Vacation/Sick Pay - Classified	-	\$ 6,750	\$ -	\$ -	-	\$ -	0%
6173	Extra Duty -	-	\$ -	\$ -	\$ -	-	\$ -	0%
6221	Non-Teacher Retirement	31,245	\$ 21,166	\$ 24,053	\$ 46,260	48,168	\$ 1,908	4%
6231	FICA	22,853	\$ 15,917	\$ 17,392	\$ 31,471	32,678	\$ 1,207	4%
6232	Medicare	5,345	\$ 3,723	\$ 4,068	\$ 7,367	7,651	\$ 284	4%
6241	Employee Insurance	76,304	\$ 54,489	\$ 62,335	\$ 147,105	154,675	\$ 7,570	5%
6261	Workers' Compensation	2,974	\$ 3,811	\$ 2,963	\$ 3,895	6,048	\$ 2,153	55%
6291	Other Benefits	-	\$ -	\$ -	\$ -	-	\$ -	0%
6319	Other Professional/Technical	130,692	\$ 323,274	\$ 294,918	\$ 10,000	70,000	\$ 60,000	600%
6343	Travel	312	\$ 1,720	\$ 837	\$ 500	500	\$ -	0%
6411	General Supplies	43,962	\$ 15,971	\$ 8,556	\$ 12,000	11,940	\$ (60)	-1%
	Health Services	\$ 695,792	\$ 705,170	\$ 705,319	\$ 786,350	\$ 869,924	\$ 83,574	11%

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Improvement of Instruction Services							
6111 Instruction - Certified	\$ 55,516	\$ 58,852	\$ -	\$ -	\$ -	\$ -	0%
6113 Classroom Support - Certified	0	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6151 Classified Salaries-Regular	61,321	\$ 64,535	\$ 52,894	\$ -	\$ -	\$ -	0%
6152 Classroom Support -	47,420	\$ 55,564	\$ -	\$ 61,376	\$ -	\$ (61,376)	-100%
6157 Clerical - Classified	(0)	\$ -	\$ -	\$ 55,161	57,102	\$ 1,941	4%
6159 Overtime Pay	(0)	\$ -	\$ -	\$ 1,500	1,500	\$ -	0%
6161 Classified Salaries - Part-	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6211 Teachers' Retirement	(9,064)	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6221 Non-Teacher Retirement	17,613	\$ 14,411	\$ 4,278	\$ 15,153	4,951	\$ (10,202)	-67%
6231 FICA	13,260	\$ 10,899	\$ 3,176	\$ 11,342	3,563	\$ (7,779)	-69%
6232 Medicare	2,341	\$ 2,549	\$ 743	\$ 2,653	834	\$ (1,819)	-69%
6241 Employee Insurance	30,518	\$ 32,179	\$ 9,898	\$ 25,359	13,584	\$ (11,775)	-46%
6261 Workers' Compensation	4,095	\$ 8,267	\$ 10,511	\$ 11,468	13,608	\$ 2,140	19%
6291 Other Benefits	-	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6312 Program Improvement	43,893	\$ 7,000	\$ 9,822	\$ -	100,000	\$ 100,000	
6343 Travel	4,480	\$ 13,216	\$ 1,187	\$ 154,500	4,000	\$ (150,500)	-97%
6371 Dues And Memberships	1,481	\$ 2,120	\$ 2,592	\$ 2,100	2,100	\$ -	0%
6411 General Supplies	23,047	\$ 27,960	\$ 23,568	\$ 14,500	16,000	\$ 1,500	10%
Improvement of Instruction	\$ 295,922	\$ 297,552	\$ 118,669	\$ 355,112	\$ 217,242	\$ (137,870)	-39%
Professional Development							
6122 Part-Time Instruction	\$ -	\$ 451	-	-	\$ -	\$ -	0%
6221 Non-Teacher Retirement	-	\$ 31	-	-	\$ -	\$ -	0%
6231 FICA	-	\$ 28	-	-	\$ -	\$ -	0%
6232 Medicare	-	\$ 7	-	-	\$ -	\$ -	0%
6261 Workers' Compensation	998	\$ 1,919	\$ 1,880	\$ 3,604	\$ 2,116	\$ (1,488)	-41%
6291 Other Benefits	-	-	-	-	-	\$ -	0%
6312 Program Improvement	540	-	-	-	-	\$ -	0%
6319 Other Professional/Technical	221,301	240,045	324,873	214,000	124,000	\$ (90,000)	-42%
6343 Travel	122,615	93,637	168,882	138,719	171,310	\$ 32,591	23%
6371 Dues And Memberships	2,445	2,400	2,100	2,200	-	\$ (2,200)	-100%
6391 Other Purchased Services	23,374	2,866	14,060	39,000	40,600	\$ 1,600	4%
6411 General Supplies	60,989	50,134	42,958	33,679	25,399	\$ (8,280)	-25%
Professional Development	\$ 432,263	\$ 391,518	\$ 554,753	\$ 431,202	\$ 363,425	\$ (67,777)	-16%

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Media Services								
6151	Classified Salaries-Regular	\$ 243,182	\$ 229,629	\$ 238,904	\$ -	\$ -	\$ -	0%
6158	Trades & Services - Classified	0	\$ -		\$ 246,784	255,422	\$ 8,638	4%
6159	Overtime Pay	0	\$ -	\$ -	\$ 5,000	5,000	\$ -	0%
6161	Classified Salaries - Part-	55,030	\$ 47,564	\$ 32,547	\$ -	-	\$ -	0%
6165	Part-Time Trades & Services -	-	\$ -	\$ -	\$ 45,000	57,000	\$ 12,000	27%
6221	Non-Teacher Retirement	21,278	\$ 19,981	\$ 20,269	\$ 21,822	22,446	\$ 624	3%
6231	FICA	18,455	\$ 17,178	\$ 16,784	\$ 18,339	19,607	\$ 1,268	7%
6232	Medicare	4,316	\$ 4,018	\$ 3,925	\$ 4,290	4,313	\$ 23	1%
6241	Employee Insurance	60,567	\$ 55,105	\$ 56,666	\$ 66,421	71,373	\$ 4,952	7%
6261	Workers' Compensation	5,669	\$ 8,529	\$ 9,666	\$ 12,385	13,608	\$ 1,223	10%
6291	Other Benefits	-	\$ -	\$ -	\$ -	-	\$ -	0%
6332	Repairs And Maintenance	7,082	\$ 21,536	\$ 23,858	\$ 25,698	35,685	\$ 9,987	39%
6343	Travel	1,623	\$ 10,513	\$ 2,430	\$ 6,000	6,000	\$ -	0%
6411	General Supplies	21,535	\$ 11,925	\$ 11,223	\$ 15,949	14,775	\$ (1,174)	-7%
6441	Library Books	56,727	\$ 91,585	\$ 73,981	\$ 88,356	89,180	\$ 824	1%
6451	Resource Materials	2,486	\$ 1,913	\$ 1,389	\$ 9,100	10,615	\$ 1,515	17%
	Media Services	\$ 497,949	\$ 519,476	\$ 491,642	\$ 565,144	\$ 605,024	\$ 39,880	7%
Board of Education Services								
6315	Audit Services	\$ 17,500	\$ 17,500	\$ 17,765	\$ 17,500	\$ 17,500	\$ -	0%
6317	Legal Services	44,470	\$ 28,223	\$ 32,708	\$ 32,450	43,200	\$ 10,750	33%
6318	Election Services	25	\$ 8	\$ 6	\$ 35,000	35,000	\$ -	0%
6319	Other Professional/Technical	10,242	\$ 6,425	\$ 4,685	\$ 19,000	18,000	\$ (1,000)	-5%
6343	Travel	19,986	\$ 19,029	\$ 38,770	\$ 15,000	13,000	\$ (2,000)	-13%
6352	Liability Insurance	364,653	\$ 380,074	\$ 517,741	\$ 543,011	621,452	\$ 78,441	14%
6371	Dues And Memberships	27,680	\$ -	\$ 35,751	\$ 37,000	52,000	\$ 15,000	41%
6411	General Supplies	14,450	\$ 6,144	\$ 6,144	\$ 5,000	5,000	\$ -	0%
	Board of Education Services	\$ 499,005	\$ 457,403	\$ 653,570	\$ 703,961	\$ 805,152	\$ 101,191	14%

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Executive Administration Services								
6151	Classified Salaries-Regular	\$ 431,618	\$ 432,959	\$ 458,079	\$ -	\$ -	\$ -	0%
6154	Administration - Classified	0	-	-	\$ 120,165	124,371	\$ 4,206	4%
6156	Professional/Technical -	(0)	-	-	\$ 277,525	287,997	\$ 10,472	4%
6157	Clerical - Classified	(0)	-	-	\$ 63,731	65,630	\$ 1,899	3%
6159	Overtime Pay	0	-	-	\$ 3,000	10,000	\$ 7,000	233%
6161	Classified Salaries - Part-	-	-	-	\$ -	-	\$ -	0%
6221	Non-Teacher Retirement	32,695	\$ 34,002	\$ 36,024	\$ 37,072	39,297	\$ 2,225	6%
6231	FICA	25,497	\$ 25,533	\$ 27,247	\$ 27,681	29,589	\$ 1,908	7%
6232	Medicare	5,963	\$ 5,972	\$ 6,372	\$ 6,476	6,921	\$ 445	7%
6241	Employee Insurance	61,053	\$ 64,162	\$ 68,069	\$ 76,984	85,984	\$ 9,000	12%
6261	Workers' Compensation	3,914	\$ 6,483	\$ 7,502	\$ 10,179	10,584	\$ 405	4%
6291	Other Benefits	-	\$ -	\$ -	\$ -	-	\$ -	0%
6312	Program Improvement	16,583	\$ -	\$ -	\$ -	-	\$ -	0%
6319	Other Professional/Technical	64,660	\$ 59,862	\$ 85,446	\$ 74,000	78,900	\$ 4,900	7%
6343	Travel	16,622	\$ 39,673	\$ 16,095	\$ 16,450	20,950	\$ 4,500	27%
6361	Telecommunications	9,882	\$ 17,352	\$ 11,164	\$ -	-	\$ -	0%
6362	Advertising	3,248	\$ 3,916	\$ 4,443	\$ 7,500	7,500	\$ -	0%
6363	Printing And Binding	20,882	\$ 22,918	\$ 29,566	\$ 70,500	66,800	\$ (3,700)	-5%
6364	Postage	-	\$ -	\$ -	\$ 11,700	11,700	\$ -	0%
6371	Dues And Memberships	29,680	\$ 87,164	\$ 55,817	\$ 5,655	5,895	\$ 240	4%
6391	Other Purchased Services	5,250	\$ 13,918	\$ 8,730	\$ 33,800	8,500	\$ (25,300)	-75%
6411	General Supplies	45,432	\$ 16,243	\$ 19,972	\$ 25,300	22,700	\$ (2,600)	-10%
6491	Other Supplies And Materials	31,098	\$ 29,693	\$ 24,348	\$ 37,025	39,450	\$ 2,425	7%
	Executive Administration	\$ 804,076	\$ 859,850	\$ 858,874	\$ 904,743	\$ 922,768	\$ 18,025	2%

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Administrative Technology								
6151	Classified Salaries-Regular	\$ 420,914	\$ 398,271	\$ 405,354	\$ -	\$ -	\$ -	0%
6154	Administration - Classified	-	\$ -	\$ -	\$ 150,800	156,078	\$ 5,278	4%
6156	Professional/Technical -	(0)	\$ -	\$ -	\$ 265,933	275,242	\$ 9,309	4%
6159	Overtime Pay	-	\$ -	\$ -	\$ -	-	\$ -	0%
6161	Classified Salaries - Part-	44,999	\$ 57,488	\$ 12,815	\$ -	-	\$ -	0%
6164	Part-Time Clerical - Classified	0	\$ -	\$ -	\$ -	-	\$ -	0%
6171	Vacation/Sick Pay - Classified	-	\$ -	\$ 18,421	\$ -	-	\$ -	0%
6211	Teachers' Retirement	8,954	\$ 2,647	\$ 15,115	\$ 15,807	16,404	\$ 597	4%
6221	Non-Teacher Retirement	29,534	\$ 32,852	\$ 21,489	\$ 21,709	22,595	\$ 886	4%
6231	FICA	28,884	\$ 27,896	\$ 27,207	\$ 25,736	26,638	\$ 902	4%
6232	Medicare	6,755	\$ 6,524	\$ 6,363	\$ 6,020	6,231	\$ 211	4%
6241	Employee Insurance	58,123	\$ 52,304	\$ 54,801	\$ 63,351	67,857	\$ 4,506	7%
6261	Workers' Compensation	3,020	\$ 4,399	\$ 4,739	\$ 5,860	6,804	\$ 944	16%
6291	Other Benefits	-	\$ -	\$ -	\$ -	-	\$ -	0%
6319	Other Professional/Technical	63,965	\$ 110,410	\$ 44,914	\$ 26,997	38,200	\$ 11,203	41%
6332	Repairs And Maintenance	399,008	\$ 525,725	\$ 530,355	\$ 665,887	667,800	\$ 1,913	0%
6343	Travel	-	\$ 435	\$ 1,439	\$ 5,000	5,000	\$ -	0%
6361	Telecommunications	140,299	\$ 141,384	\$ 118,749	\$ 79,620	83,000	\$ 3,380	4%
6371	Dues And Memberships	-	\$ -	\$ 995	\$ 2,900	2,900	\$ -	0%
6411	General Supplies	414,673	\$ 48,119	\$ 378,884	\$ 167,097	102,000	\$ (65,097)	-39%
6491	Other Supplies And Materials	10,978	\$ 32,086	\$ 7,041	\$ 9,350	8,000	\$ (1,350)	-14%
	Administrative Technology	\$ 1,630,107	\$ 1,440,540	\$ 1,648,681	\$ 1,512,067	\$ 1,484,749	\$ (27,318)	-2%

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Budget 2027</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
School Administrative Services							
6151 Classified Salaries-Regular	\$ 1,132,310	\$ 1,191,096	\$ 1,302,332	\$ -	\$ -	\$ -	0%
6157 Clerical - Classified	0	\$ -	\$ -	\$ 1,312,322	1,438,182	\$ 125,860	10%
6159 Overtime Pay	(0)	\$ -	\$ -	\$ 7,000	21,893	\$ 14,893	213%
6161 Classified Salaries - Part-	2,604	\$ 975	\$ 5,835	\$ -	-	\$ -	0%
6171 Vacation/Sick Pay - Classified	559	\$ 5,959	\$ 3,703	\$ -	-	\$ -	0%
6183 Substitute - Clerical	-	\$ -	\$ -	\$ -	-	\$ -	0%
6221 Non-Teacher Retirement	95,062	\$ 100,057	\$ 107,444	\$ 113,302	128,149	\$ 14,847	13%
6231 FICA	68,014	\$ 71,790	\$ 78,812	\$ 79,275	87,397	\$ 8,122	10%
6232 Medicare	15,906	\$ 16,790	\$ 18,432	\$ 18,547	20,449	\$ 1,902	10%
6241 Employee Insurance	267,691	\$ 279,461	\$ 287,572	\$ 341,222	418,357	\$ 77,135	23%
6261 Workers' Compensation	23,206	\$ 36,466	\$ 39,527	\$ 51,421	57,456	\$ 6,035	12%
6291 Other Benefits	-	\$ -	\$ -	\$ -	-	\$ -	0%
6319 Other Professional/Technical	3,938	\$ 1,719	\$ 5,866	\$ 5,900	5,900	\$ -	0%
6332 Repairs And Maintenance	777	\$ 1,591	\$ 483	\$ 1,000	500	\$ (500)	-50%
6333 Building Lease/Rental	19,699	\$ 22,903	\$ 22,851	\$ 20,000	20,000	\$ -	0%
6343 Travel	13,392	\$ 31,560	\$ 16,289	\$ 13,711	19,150	\$ 5,439	40%
6361 Telecommunications	135	\$ 141	\$ -	\$ -	-	\$ -	0%
6363 Printing And Binding	156	\$ -	\$ 4,428	\$ 6,500	7,000	\$ 500	8%
6364 Postage	-	\$ -	\$ -	\$ 700	300	\$ (400)	-57%
6371 Dues And Memberships	688	\$ 3,020	\$ 475	\$ 2,880	2,880	\$ -	0%
6391 Other Purchased Services	1,856	\$ 4,765	\$ 8,138	\$ 3,760	2,650	\$ (1,110)	-30%
6411 General Supplies	103,424	\$ 133,779	\$ 126,298	\$ 130,550	128,735	\$ (1,815)	-1%
6491 Other Supplies And Materials	3,853	\$ 3,248	\$ 8,412	\$ 3,900	3,900	\$ -	0%
School Administrative Services	\$ 1,753,268	\$ 1,905,320	\$ 2,036,897	\$ 2,111,990	\$ 2,362,898	\$ 250,908	12%

Financial Section

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Operation of Plant Services							
6151 Classified Salaries-Regular	\$ 1,565,579	\$ 1,869,787	\$ 1,925,254	\$ -	\$ -	\$ -	0%
6154 Administration - Classified	0	\$ -	\$ -	\$ 395,268	403,950	\$ 8,682	2%
6157 Clerical - Classified	(0)	\$ -	\$ -	\$ 63,731	-	\$ (63,731)	-100%
6158 Trades & Services - Classified	0	\$ -	\$ -	\$ 1,623,050	1,732,300	\$ 109,250	7%
6159 Overtime Pay	0	\$ -	\$ -	\$ 27,000	29,000	\$ 2,000	7%
6161 Classified Salaries - Part-	3,008	-	7,275	-	-	\$ -	0%
6166 Part-Time Support - Classified	-	-	-	4,000	4,000	\$ -	0%
6171 Vacation/Sick Pay - Classified	10,664	-	-	-	-	\$ -	0%
6211 Teachers' Retirement	20,134	\$ 21,422	\$ 5,938	\$ 26,486	26,617	\$ 131	0%
6221 Non-Teacher Retirement	116,310	\$ 140,274	\$ 151,152	\$ 169,032	167,354	\$ (1,678)	-1%
6231 FICA	88,113	\$ 105,771	\$ 114,902	\$ 119,421	122,501	\$ 3,080	3%
6232 Medicare	22,464	\$ 26,724	\$ 27,736	\$ 30,404	31,126	\$ 722	2%
6241 Employee Insurance	299,110	\$ 348,425	\$ 352,165	\$ 424,115	462,808	\$ 38,693	9%
6261 Workers' Compensation	9,525	\$ 15,623	\$ 20,569	\$ 25,936	25,855	\$ (81)	0%
6291 Other Benefits	-	\$ -	\$ -	\$ -	-	\$ -	0%
6319 Other Professional/Technical	627,310	\$ 437,166	\$ 1,332,992	\$ 705,630	511,485	\$ (194,145)	-28%
6331 Cleaning Services	2,108,096	\$ 2,210,995	\$ 2,314,647	\$ 2,426,524	2,427,102	\$ 578	0%
6332 Repairs And Maintenance	2,750,076	\$ 1,177,844	\$ 1,017,469	\$ 891,003	1,160,809	\$ 269,806	30%
6334 Equipment Lease/Rental	31,507	\$ 41,419	\$ -	\$ -	-	\$ -	0%
6335 Water And Sewer	284,173	\$ 323,401	\$ 327,540	\$ 390,500	358,900	\$ (31,600)	-8%
6336 Trash Removal	103,950	\$ 93,535	\$ 100,705	\$ 116,475	103,200	\$ (13,275)	-11%
6339 Other Property Services	329,545	\$ 270,777	\$ 451,286	\$ 314,250	297,470	\$ (16,780)	-5%
6343 Travel	2,177	\$ 1,128	\$ 4,044	\$ 4,450	4,450	\$ -	0%
6351 Property Insurance	334,598	\$ 446,453	\$ 618,041	\$ 691,106	746,394	\$ 55,288	8%
6361 Telecommunications	131,174	\$ 152,246	\$ 178,592	\$ 267,104	198,704	\$ (68,400)	-26%
6371 Dues And Memberships	-	\$ 141	\$ 100	\$ 250	250	\$ -	0%
6411 General Supplies	1,071,196	\$ 840,485	\$ 795,011	\$ 1,020,190	905,170	\$ (115,020)	-11%
6481 Electric	915,911	\$ 961,623	\$ 954,632	\$ 1,281,135	1,324,745	\$ 43,610	3%
6482 Natural Gas	359,574	\$ 364,500	\$ 286,343	\$ 320,870	306,170	\$ (14,700)	-5%
6486 Gasoline/Diesel	31,806	\$ 31,295	\$ 25,946	\$ 30,000	28,000	\$ (2,000)	-7%
Operation of Plant Services	\$11,216,000	\$ 9,881,034	\$ 11,012,339	\$ 11,367,930	\$ 11,378,360	\$ 10,430	0%
Contracted Pupil Transportation Services							
6340 Transportation Services	\$ -	\$ -	\$ -	\$ 110,040	\$ 95,725	\$ (14,315)	-13%
6341 Contracted Pupil Transport.	1,332,794	\$ 820,719	\$ 1,516,787	\$ 1,100,000	1,300,000	\$ 200,000	18%
Contracted Pupil Transportation	\$ 1,332,794	\$ 820,719	\$ 1,516,787	\$ 1,210,040	\$ 1,395,725	\$ 185,685	15%

		Actual 2023	Actual 2024	Actual 2025	Budget 2026	Budget 2027	Increase (Decrease)	% Change
District Transportation Services								
6151	Classified Salaries-Regular	\$ 460,061	\$ 466,752	\$ 551,148	\$ -	\$ -	\$ -	0%
6154	Administration - Classified	-	-	-	\$ 138,782	143,639	\$ 4,857	3%
6156	Professional/Technical -	(0)	-	-	\$ 52,000	54,338	\$ 2,338	4%
6157	Clerical - Classified	(0)	-	-	\$ 48,785	50,284	\$ 1,499	3%
6159	Overtime Pay	(0)	-	-	\$ 150,000	175,000	\$ 25,000	17%
6161	Classified Salaries - Part-	616,774	\$ 686,729	\$ 669,480	\$ -	-	\$ -	0%
6165	Part-Time Trades & Services -	(0)	-	-	\$ 661,751	630,798	\$ (30,953)	-5%
6166	Part-Time Support - Classified	-	-	-	\$ 20,000	15,000	\$ (5,000)	-25%
6184	Substitute - Trades &	0	-	-	\$ 30,000	10,000	\$ (20,000)	-67%
6221	Non-Teacher Retirement	89,538	\$ 97,147	\$ 101,080	\$ 98,961	95,697	\$ (3,264)	-3%
6231	FICA	65,347	\$ 69,286	\$ 73,998	\$ 65,308	65,339	\$ 31	0%
6232	Medicare	15,283	\$ 16,204	\$ 17,306	\$ 16,172	15,569	\$ (603)	-4%
6241	Employee Insurance	257,905	\$ 280,487	\$ 274,004	\$ 361,093	326,609	\$ (34,484)	-10%
6261	Workers' Compensation	6,719	\$ 11,062	\$ 13,244	\$ 30,781	18,144	\$ (12,637)	-41%
6291	Other Benefits	-	-	-	-	-	\$ -	0%
6319	Other Professional/Technical	3,373	\$ -	\$ 4,273	\$ 7,000	7,000	\$ -	0%
6332	Repairs And Maintenance	147,302	\$ 196,266	\$ 179,808	\$ 72,000	72,000	\$ -	0%
6334	Equipment Lease/Rental	8,144	\$ 8,543	\$ -	\$ 9,000	30,000	\$ 21,000	233%
6340	Transportation Services	0	\$ -	\$ -	\$ (144,000)	(144,500)	\$ (500)	0%
6341	Contracted Pupil Transport.	(116,602)	\$ -	\$ (159,497)	\$ -	-	\$ -	0%
6343	Travel	-	\$ -	\$ -	\$ 1,500	51,500	\$ 50,000	3333%
6351	Property Insurance	12,896	\$ 14,361	\$ 15,797	\$ 16,436	13,000	\$ (3,436)	-21%
6391	Other Purchased Services	257	\$ 560	\$ 1,307	\$ 4,500	4,500	\$ -	0%
6411	General Supplies	7,801	\$ 8,478	\$ 12,569	\$ 9,000	32,000	\$ 23,000	256%
6481	Electric	-	\$ -	\$ 11,159	\$ -	-	\$ -	0%
6486	Gasoline/Diesel	132,993	\$ 116,857	\$ 82,053	\$ 50,000	16,000	\$ (34,000)	-68%
District Transportation Services		\$ 1,707,791	\$ 1,972,732	\$ 1,847,729	\$ 1,699,069	\$ 1,681,917	\$ (17,152)	-1%
District Transportation Services								
6341	Contracted Pupil Transport.	\$ 238,810	\$ 130,548	\$ 191,717	\$ 150,000	\$ 185,000	\$ 35,000	23%
6343	Travel	-	\$ -	\$ 202	\$ 1,000	1,000	\$ -	0%
District Transportation Services		\$ 238,810	\$ 130,548	\$ 191,919	\$ 151,000	\$ 186,000	\$ 35,000	23%

Financial Section

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Non-Allowable Transportation							
6151 Classified Salaries-Regular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6161 Classified Salaries - Part-	-	-	-	-	-	\$ -	0%
6165 Part-Time Trades & Services -	-	-	-	-	-	\$ -	0%
6221 Non-Teacher Retirement	-	-	-	-	-	\$ -	0%
6231 FICA	-	-	-	-	-	\$ -	0%
6232 Medicare	-	-	-	-	-	\$ -	0%
6241 Employee Insurance	-	-	-	-	-	\$ -	0%
6261 Workers' Compensation	-	-	-	-	-	\$ -	0%
6341 Contracted Pupil Transport.	790	193,217	170	-	-	\$ -	0%
6411 General Supplies	1,901	-	12,547	7,000	7,000	\$ -	0%
Non-Allowable Transportation	\$ 2,691	\$ 193,217	\$ 12,717	\$ 7,000	\$ 7,000	\$ -	0%
Food Services							
6151 Classified Salaries-Regular	\$ 936,918	\$ 886,851	\$ 949,589	\$ -	\$ -	\$ -	0%
6154 Administration - Classified	-	\$ -	\$ -	\$ 83,257	86,588	\$ 3,331	4%
6156 Professional/Technical -	-	\$ -	\$ -	\$ 59,780	61,872	\$ 2,092	3%
6158 Trades & Services - Classified	-	\$ -	\$ -	\$ 812,412	895,728	\$ 83,316	10%
6161 Classified Salaries - Part-	401,233	\$ 452,296	\$ 468,290	\$ -	-	\$ -	0%
6165 Part-Time Trades & Services -	-	\$ -	\$ -	\$ 495,380	443,742	\$ (51,638)	-10%
6171 Vacation/Sick Pay - Classified	-	\$ 9,900	\$ 3,970	\$ 1,539	-	\$ (1,539)	-100%
6221 Non-Teacher Retirement	110,717	\$ 110,880	\$ 118,851	\$ 128,198	125,180	\$ (3,018)	-2%
6231 FICA	80,646	\$ 81,463	\$ 86,533	\$ 88,807	92,140	\$ 3,333	4%
6232 Medicare	19,036	\$ 19,251	\$ 20,443	\$ 20,968	21,554	\$ 586	3%
6241 Employee Insurance	280,206	\$ 295,761	\$ 339,124	\$ 432,175	385,717	\$ (46,458)	-11%
6261 Workers' Compensation	6,699	\$ 13,432	\$ 15,214	\$ 19,083	22,680	\$ 3,597	19%
6291 Other Benefits	-	-	-	-	-	\$ -	0%
6319 Other Professional/Technical	-	\$ 126	\$ 64	\$ 850	1,150	\$ 300	35%
6334 Equipment Lease/Rental	-	\$ -	\$ -	\$ -	-	\$ -	0%
6343 Travel	-	\$ 209	\$ -	\$ 2,925	3,150	\$ 225	8%
6364 Postage	-	\$ -	\$ -	\$ 100	100	\$ -	0%
6371 Dues And Memberships	1,547	\$ 1,206	\$ 1,206	\$ 1,135	1,140	\$ 5	0%
6391 Other Purchased Services	24,231	\$ 22,022	\$ 42,706	\$ 53,742	55,800	\$ 2,058	4%
6411 General Supplies	139,191	\$ 65,551	\$ 62,287	\$ 165,150	186,000	\$ 20,850	13%
6471 Food Supplies	1,809,403	\$ 1,934,087	\$ 1,945,861	\$ 1,972,500	1,944,500	\$ (28,000)	-1%
6486 Gasoline/Diesel	3,409	\$ 3,071	\$ 2,375	\$ 3,500	3,500	\$ -	0%
6491 Other Supplies And Materials	2,155	\$ 2,020	\$ 2,080	\$ 2,380	2,380	\$ -	0%
Food Services	\$ 3,815,390	\$ 3,898,126	\$ 4,058,593	\$ 4,343,881	\$ 4,332,921	\$ (10,960)	0%

Financial Section

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Business, Fiscal, Internal Services								
6151	Classified Salaries-Regular	\$ 712,174	\$ 758,133	\$ 739,648	\$ -	\$ -	\$ -	0%
6152	Classroom Support -	240	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6154	Administration - Classified	-	\$ -	\$ -	\$ 383,358	397,925	\$ 14,567	4%
6157	Clerical - Classified	-	\$ -	\$ -	\$ 364,996	332,981	\$ (32,015)	-9%
6159	Overtime Pay	-	\$ -	\$ -	\$ 500	500	\$ -	0%
6161	Classified Salaries - Part-	-	-	-	-	-	\$ -	0%
6164	Part-Time Clerical - Classified	-	-	-	-	-	\$ -	0%
6171	Vacation/Sick Pay - Classified	-	\$ -	\$ 17,307	\$ -	-	\$ -	0%
6183	Substitute - Clerical	-	\$ -	\$ -	\$ 10,000	10,000	\$ -	0%
6211	Teachers' Retirement	-	\$ -	\$ 26,290	\$ 28,157	30,708	\$ 2,551	9%
6221	Non-Teacher Retirement	55,569	\$ 58,441	\$ 44,568	\$ 46,076	44,016	\$ (2,060)	-4%
6231	FICA	40,334	\$ 42,589	\$ 34,904	\$ 34,371	32,182	\$ (2,189)	-6%
6232	Medicare	9,987	\$ 10,466	\$ 10,628	\$ 10,629	10,343	\$ (286)	-3%
6241	Employee Insurance	91,642	\$ 96,304	\$ 102,108	\$ 118,933	2,617,635	\$ 2,498,702	2101%
6261	Workers' Compensation	5,310	\$ 8,294	\$ 17,549	\$ 13,221	13,003	\$ (218)	-2%
6271	Unemployment	-	\$ 5,714	\$ 625	\$ 10,000	10,000	\$ -	0%
6291	Other Benefits	2,006	\$ -	\$ -	\$ -	-	\$ -	0%
6314	Staff Services	1,999	\$ 2,441	\$ 1,000	\$ -	-	\$ -	0%
6319	Other Professional/Technical	238,484	\$ 36,596	\$ 70,783	\$ 134,565	505,526	\$ 370,961	276%
6340	Transportation Services	-	\$ -	\$ -	\$ 350	350	\$ -	0%
6341	Contracted Pupil Transport.	500	\$ -	\$ -	\$ -	-	\$ -	0%
6343	Travel	25,089	\$ 27,672	\$ 4,211	\$ 9,770	7,190	\$ (2,580)	-26%
6345	Recruitment	-	\$ -	\$ -	\$ 10,800	10,800	\$ -	0%
6353	Fidelity Bond Premium	90	\$ 100	\$ 100	\$ 100	100	\$ -	0%
6361	Telecommunications	23,006	\$ 25,300	\$ 26,528	\$ -	-	\$ -	0%
6362	Advertising	-	\$ 1,250	\$ -	\$ 300	300	\$ -	0%
6364	Postage	-	\$ -	\$ -	\$ 35,000	26,000	\$ (9,000)	-26%
6371	Dues And Memberships	5,939	\$ 5,516	\$ 4,252	\$ 3,385	5,285	\$ 1,900	56%
6398	Other Expenses	-	\$ -	\$ 28	\$ -	-	\$ -	0%
6411	General Supplies	30,269	\$ 29,048	\$ 38,588	\$ 41,300	37,500	\$ (3,800)	-9%
	Business, Fiscal, Internal	\$ 1,242,637	\$ 1,107,864	\$ 1,139,117	\$ 1,255,811	\$ 4,092,344	\$ 2,836,533	226%

Financial Section

		<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>Actual</u> <u>2025</u>	<u>Budget</u> <u>2026</u>	<u>Budget</u> <u>2027</u>	<u>Increase</u> <u>(Decrease)</u>	<u>%</u> <u>Change</u>
Central Office Support Services								
6291	Other Benefits	\$ -	\$ -	\$ -	\$ 70,000	\$ 130,000	\$ 60,000	86%
6319	Other Professional/Technical	4,604	\$ 118	\$ 4,289	\$ 10,500	10,500	\$ -	0%
6343	Travel	-	\$ -	\$ -	\$ 5,250	5,250	\$ -	0%
6411	General Supplies	610	\$ 766	\$ 1,339	\$ 1,500	1,500	\$ -	0%
	Central Office Support Services	<u>\$ 5,214</u>	<u>\$ 884</u>	<u>\$ 5,628</u>	<u>\$ 87,250</u>	<u>\$ 147,250</u>	<u>\$ 60,000</u>	<u>69%</u>
Adult Continuing Education								
6151	Classified Salaries-Regular	\$ 25,289	\$ 27,648	\$ 975	\$ -	\$ -	\$ -	0%
6157	Clerical - Classified	0	\$ -	\$ -	\$ 18,720	5,824	\$ (12,896)	-69%
6159	Overtime Pay	-	\$ -	\$ -	\$ -	-	\$ -	0%
6161	Classified Salaries - Part-	-	\$ -	\$ -	\$ -	-	\$ -	0%
6221	Non-Teacher Retirement	2,402	\$ 2,461	\$ -	\$ -	1,200	\$ 1,200	
6231	FICA	1,533	\$ 1,703	\$ 60	\$ 1,161	362	\$ (799)	-69%
6232	Medicare	358	\$ 398	\$ 14	\$ 271	85	\$ (186)	-69%
6241	Employee Insurance	9,734	\$ 8,444	\$ -	\$ -	1,400	\$ 1,400	
6261	Workers' Compensation	951	\$ 1,154	\$ 1,318	\$ 1,755	2,268	\$ 513	29%
6291	Other Benefits	-	\$ -	\$ -	\$ -	-	\$ -	0%
6319	Other Professional/Technical	75	\$ -	\$ -	\$ 2,000	2,000	\$ -	0%
6333	Building Lease/Rental	12,727	\$ 12,062	\$ 11,083	\$ -	-	\$ -	0%
6339	Other Property Services	2,026	\$ 1,917	\$ 1,668	\$ -	-	\$ -	0%
6341	Contracted Pupil Transport.	-	-	-	-	-	\$ -	0%
6343	Travel	19,671	\$ 6,911	\$ 11,457	\$ 3,000	4,000	\$ 1,000	33%
6361	Telecommunications	770	\$ 825	\$ 385	\$ 1,675	1,800	\$ 125	7%
6364	Postage	-	\$ -	\$ -	\$ 200	200	\$ -	0%
6371	Dues And Memberships	-	\$ -	\$ -	\$ 500	500	\$ -	0%
6411	General Supplies	41,695	\$ 18,141	\$ 59,503	\$ 58,448	41,921	\$ (16,527)	-28%
	Adult Continuing Education	<u>\$ 117,232</u>	<u>\$ 81,664</u>	<u>\$ 86,463</u>	<u>\$ 87,730</u>	<u>\$ 61,560</u>	<u>\$ (26,170)</u>	<u>-30%</u>

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Community Services								
6151	Classified Salaries-Regular	\$ 184,816	\$ 160,228	\$ 197,375	\$ -	\$ -	\$ -	0%
6152	Classroom Support -	272,149	\$ 303,247	\$ 375,501	\$ 470,896	413,088	\$ (57,808)	-12%
6156	Professional/Technical -	(0)	\$ -	\$ -	\$ 144,754	149,819	\$ 5,065	3%
6157	Clerical - Classified	(0)	\$ -	\$ -	\$ 63,731	65,630	\$ 1,899	3%
6159	Overtime Pay	(0)	\$ -	\$ -	\$ 5,200	3,200	\$ (2,000)	-38%
6161	Classified Salaries - Part-	20,732	\$ 20,690	\$ 19,734	\$ -	-	\$ -	0%
6166	Part-Time Support - Classified	-	\$ -	\$ -	\$ 20,000	20,000	\$ -	0%
6185	Substitute - Support	-	\$ -	\$ -	\$ -	6,402	\$ 6,402	
6211	Teachers' Retirement	4,042	\$ 4,235	\$ 4,564	\$ 4,828	5,027	\$ 199	4%
6221	Non-Teacher Retirement	38,363	\$ 38,961	\$ 47,619	\$ 59,887	55,337	\$ (4,550)	-8%
6231	FICA	29,580	\$ 29,732	\$ 36,632	\$ 43,662	40,486	\$ (3,176)	-7%
6232	Medicare	6,918	\$ 6,954	\$ 8,587	\$ 10,215	9,470	\$ (745)	-7%
6241	Employee Insurance	127,249	\$ 133,681	\$ 160,657	\$ 218,441	207,111	\$ (11,330)	-5%
6261	Workers' Compensation	6,652	\$ 12,192	\$ 13,414	\$ 17,874	21,093	\$ 3,219	18%
6291	Other Benefits	-	\$ -	\$ -	\$ -	-	\$ -	0%
6319	Other Professional/Technical	1,333	\$ 2,000	\$ 2,563	\$ 7,500	7,500	\$ -	0%
6332	Repairs And Maintenance	-	\$ -	\$ -	\$ 1,550	1,550	\$ -	0%
6334	Equipment Lease/Rental	105,656	\$ 104,546	\$ 107,031	\$ 298,500	300,000	\$ 1,500	1%
6343	Travel	976	\$ 10,932	\$ 1,530	\$ 4,200	3,200	\$ (1,000)	-24%
6361	Telecommunications	-	\$ 66	\$ -	\$ -	-	\$ -	0%
6364	Postage	-	\$ -	\$ -	\$ 200	100	\$ (100)	-50%
6371	Dues And Memberships	-	\$ 1,125	\$ -	\$ -	-	\$ -	0%
6391	Other Purchased Services	-	\$ -	\$ -	\$ -	-	\$ -	0%
6411	General Supplies	53,309	\$ 50,473	\$ 66,483	\$ 69,120	58,510	\$ (10,610)	-15%
	Community Services	\$ 851,777	\$ 879,062	\$ 1,041,690	\$ 1,440,558	\$ 1,367,523	\$ (73,035)	-5%
Contingency								
6705	Contingency	\$ -	\$ -	\$ -	\$ 14,171	\$ 15,000	\$ 829	6%
	Contingency	\$ -	\$ -	\$ -	\$ 14,171	\$ 15,000	\$ 829	6%
Total General Fund		\$32,669,893	\$ 32,331,956	\$ 36,497,317	\$ 38,416,677	\$ 41,902,716	\$ 3,486,039	9%

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Special Revenue Fund								
Elementary School								
6111	Instruction - Certified	\$11,902,462	\$ 12,625,590	\$ 12,564,076	\$ 13,803,442	\$ 13,753,896	\$ (49,546)	0%
6121	Substitutes	602,264	\$ 499,447	\$ 375,452	\$ -	480,000	\$ 480,000	0%
6122	Part-Time Instruction -	633	-	-	-	-	\$ -	0%
6131	Extra Duty - Instruction	-	\$ -	\$ -	\$ 36,000	36,000	\$ -	0%
6141	Vacation/Sick Pay - Certified	42,580	\$ 10,372	\$ 18,948	\$ 27,203	25,253	\$ (1,950)	-7%
6211	Teachers' Retirement	2,015,033	\$ 2,124,075	\$ 2,371,386	\$ 2,471,121	2,512,029	\$ 40,908	2%
6221	Non-Teacher Retirement	12	\$ 6,655	\$ 4,096	\$ 4,309	4,498	\$ 189	4%
6231	FICA	31,380	\$ 28,563	\$ 22,467	\$ 3,079	40,689	\$ 37,610	0%
6232	Medicare	178,546	\$ 186,153	\$ 205,631	\$ 205,666	216,167	\$ 10,501	5%
6241	Employee Insurance	1,895,280	\$ 2,031,486	\$ 2,232,073	\$ 2,599,940	2,717,882	\$ 117,942	5%
6311	Instruction Services	624	\$ 1,578	\$ 674	\$ 6,000	6,000	\$ -	0%
Elementary School		\$16,668,813	\$ 17,513,919	\$ 17,794,803	\$ 19,156,760	\$ 19,792,414	\$ 635,654	3%
Middle School								
6111	Instruction - Certified	\$ 5,997,941	\$ 6,417,820	\$ 6,200,136	\$ 7,038,336	\$ 7,133,751	\$ 95,415	1%
6121	Substitutes	220,905	\$ 278,073	\$ 199,335	\$ -	-	\$ -	0%
6122	Part-Time Instruction -	7,207	\$ 263	\$ -	\$ -	200,000	\$ 200,000	0%
6131	Extra Duty - Instruction	-	\$ -	\$ -	\$ -	-	\$ -	0%
6141	Vacation/Sick Pay - Certified	10,926	\$ 10,315	\$ 35,834	\$ 8,142	10,590	\$ 2,448	30%
6211	Teachers' Retirement	985,697	\$ 1,057,090	\$ 1,122,200	\$ 1,165,619	1,207,212	\$ 41,593	4%
6221	Non-Teacher Retirement	9,220	\$ 9,316	\$ 242	\$ -	3,384	\$ 3,384	0%
6231	FICA	18,413	\$ 19,333	\$ 10,683	\$ -	19,236	\$ 19,236	0%
6232	Medicare	88,500	\$ 94,874	\$ 98,336	\$ 97,694	102,921	\$ 5,227	5%
6241	Employee Insurance	893,848	\$ 957,899	\$ 1,002,247	\$ 1,145,460	1,267,395	\$ 121,935	11%
6311	Instruction Services	2,878	\$ 282	\$ 2,398	\$ 6,000	6,000	\$ -	0%
Middle School		\$ 8,235,535	\$ 8,845,265	\$ 8,671,411	\$ 9,461,251	\$ 9,950,489	\$ 489,238	5%

		<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Budget 2027</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
High School								
6111	Instruction - Certified	\$ 6,472,360	\$ 6,866,074	\$ 7,232,093	\$ 7,586,229	\$ 7,953,747	\$ 367,518	5%
6121	Substitutes	248,889	\$ 254,156	\$ 203,007	\$ -	200,000	\$ 200,000	0%
6122	Part-Time Instruction -	20,303	\$ 27,957	\$ 31,161	\$ 25,000	25,000	\$ -	0%
6131	Extra Duty - Instruction	15,000	\$ 11,250	\$ 11,200	\$ 19,000	19,000	\$ -	0%
6141	Vacation/Sick Pay - Certified	34,165	\$ 20,606	\$ 44,316	\$ 10,194	30,073	\$ 19,879	195%
6152	Classroom Support -	-	-	-	-	-	\$ -	0%
6211	Teachers' Retirement	1,079,379	\$ 1,121,929	\$ 1,178,610	\$ 1,259,359	1,323,559	\$ 64,200	5%
6221	Non-Teacher Retirement	5,758	\$ 14,569	\$ 15,950	\$ 14,523	15,062	\$ 539	4%
6231	FICA	15,493	\$ 26,050	\$ 28,258	\$ 17,264	25,618	\$ 8,354	48%
6232	Medicare	96,132	\$ 101,150	\$ 106,339	\$ 107,993	117,497	\$ 9,504	9%
6241	Employee Insurance	962,373	\$ 1,020,321	\$ 1,080,039	\$ 1,090,638	1,400,189	\$ 309,551	28%
6311	Instruction Services	1,824	\$ 2,667	\$ 1,395	\$ 10,000	10,000	\$ -	0%
	High School	\$ 8,951,676	\$ 9,466,729	\$ 9,932,368	\$ 10,140,200	\$ 11,119,745	\$ 979,545	10%
Summer School								
6121	Substitutes	\$ 5,832	\$ 2,226	\$ -	\$ -	\$ -	\$ -	0%
6122	Part-Time Instruction -	534,239	\$ 513,336	\$ 498,105	\$ 365,000	379,030	\$ 14,030	4%
6211	Teachers' Retirement	58,049	\$ 71,828	\$ 67,775	\$ 52,925	54,960	\$ 2,035	4%
6221	Non-Teacher Retirement	893	\$ 702	\$ 1,021	\$ -	-	\$ -	0%
6231	FICA	1,760	\$ 1,462	\$ 1,694	\$ -	-	\$ -	0%
6232	Medicare	6,117	\$ 7,948	\$ 7,223	\$ 5,293	5,500	\$ 207	4%
6311	Instruction Services	75,000	\$ 70,000	\$ 15,000	\$ -	-	\$ -	0%
	Summer School	\$ 681,890	\$ 667,502	\$ 590,818	\$ 423,218	\$ 439,490	\$ 16,272	4%
Alternative Programs								
6111	Instruction - Certified	\$ 90,040	\$ 117,446	\$ 146,804	\$ 92,597	\$ 96,401	\$ 3,804	4%
6121	Substitutes	7,015	\$ 18,300	\$ 11,269	\$ -	-	\$ -	0%
6211	Teachers' Retirement	15,225	\$ 20,002	\$ 24,254	\$ 15,263	15,945	\$ 682	4%
6231	FICA	435	\$ 1,135	\$ 699	\$ -	-	\$ -	0%
6232	Medicare	1,345	\$ 1,968	\$ 2,177	\$ 1,227	1,266	\$ 39	3%
6241	Employee Insurance	14,984	\$ 20,540	\$ 21,358	\$ 13,537	14,560	\$ 1,023	8%
6311	Instruction Services	216,000	\$ 227,845	\$ 262,260	\$ 226,000	253,882	\$ 27,882	12%
	Alternative Programs	\$ 345,043	\$ 407,236	\$ 468,821	\$ 348,624	\$ 382,054	\$ 33,430	10%

		<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Budget 2027</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Special Programs								
6111	Instruction - Certified	\$ 358,384	\$ 378,967	\$ 400,283	\$ 418,001	\$ 434,472	\$ 16,471	4%
6121	Substitutes	1,701	\$ 7,012	\$ 7,392	\$ -	-	\$ -	0%
6122	Part-Time Instruction -	-	\$ -	\$ -	\$ -	-	\$ -	0%
6131	Extra Duty - Instruction	-	\$ -	\$ -	\$ -	-	\$ -	0%
6211	Teachers' Retirement	59,323	\$ 62,692	\$ 66,238	\$ 69,790	73,836	\$ 4,046	6%
6231	FICA	105	\$ 435	\$ 458	\$ -	-	\$ -	0%
6232	Medicare	4,992	\$ 5,353	\$ 5,656	\$ 5,806	6,010	\$ 204	4%
6241	Employee Insurance	50,909	\$ 53,771	\$ 57,001	\$ 63,464	74,913	\$ 11,449	18%
	Special Programs	\$ 475,415	\$ 508,230	\$ 537,028	\$ 557,061	\$ 589,231	\$ 32,170	6%
Culturally Different								
6111	Instruction - Certified	\$ 1,203,646	\$ 1,234,767	\$ 2,157,044	\$ -	\$ -	\$ -	0%
6122	Part-Time Instruction -	-	\$ -	\$ -	\$ -	-	\$ -	0%
6141	Vacation/Sick Pay - Certified	-	\$ 9,289	\$ -	\$ -	-	\$ -	0%
6152	Classroom Support -	-	\$ -	\$ -	\$ -	-	\$ -	0%
6211	Teachers' Retirement	195,920	\$ 201,865	\$ -	\$ -	-	\$ -	0%
6221	Non-Teacher Retirement	-	\$ -	\$ -	\$ -	-	\$ -	0%
6231	FICA	-	\$ -	\$ -	\$ -	-	\$ -	0%
6232	Medicare	16,627	\$ 16,863	\$ -	\$ -	-	\$ -	0%
6241	Employee Insurance	151,940	\$ 159,531	\$ -	\$ -	-	\$ -	0%
	Culturally Different	\$ 1,568,133	\$ 1,622,315	\$ 2,157,044	\$ -	\$ -	\$ -	0%
Bilingual								
6111	Instruction - Certified	\$ 1,866,365	\$ 1,922,386	\$ 2,015,374	\$ 2,050,837	\$ 2,231,733	\$ 180,896	9%
6113	Classroom Support - Certified	-	\$ -	\$ -	\$ -	-	\$ -	0%
6121	Substitutes	4,065	\$ 1,736	\$ 20,180	\$ -	-	\$ -	0%
6131	Extra Duty - Instruction	17,600	\$ 18,000	\$ 20,087	\$ 5,000	5,000	\$ -	0%
6151	Classified Salaries-Regular	889	\$ 1,613	\$ 6,603	\$ -	9,594	\$ 9,594	0%
6152	Classroom Support -	70,912	\$ 123,747	\$ 71,420	\$ 80,596	41,370	\$ (39,226)	-49%
6211	Teachers' Retirement	302,860	\$ 310,614	\$ 320,990	\$ 328,578	344,212	\$ 15,634	5%
6221	Non-Teacher Retirement	9,273	\$ 13,840	\$ 13,218	\$ 14,105	10,908	\$ (3,197)	-23%
6231	FICA	8,870	\$ 11,480	\$ 10,416	\$ 9,134	11,914	\$ 2,780	30%
6232	Medicare	27,429	\$ 28,480	\$ 29,577	\$ 29,571	31,198	\$ 1,627	6%
6241	Employee Insurance	286,634	\$ 301,096	\$ 306,664	\$ 345,459	366,084	\$ 20,625	6%
	Bilingual	\$ 2,594,896	\$ 2,732,992	\$ 2,814,529	\$ 2,863,280	\$ 3,052,013	\$ 188,733	7%

Financial Section

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Student Activities								
6112	Administration - Certified	\$ 228,903	\$ 218,862	\$ 226,785	\$ 237,570	\$ 439,289	\$ 201,719	85%
6121	Substitutes	-	\$ -	\$ -	\$ 5,000	10,630	\$ 5,630	113%
6122	Part-Time Instruction -	6,002	\$ 47,177	\$ 15,945	\$ 40,000	54,759	\$ 14,759	37%
6131	Extra Duty - Instruction	494,241	\$ 510,734	\$ 599,846	\$ 610,140	621,781	\$ 11,641	2%
6161	Classified Salaries - Part-	-	-	-	-	-	\$ -	0%
6211	Teachers' Retirement	70,543	\$ 73,244	\$ 81,440	\$ 103,085	138,007	\$ 34,922	34%
6221	Non-Teacher Retirement	13,190	\$ 13,909	\$ 14,308	\$ 7,811	8,106	\$ 295	4%
6231	FICA	15,940	\$ 17,310	\$ 18,160	\$ 6,247	7,400	\$ 1,153	18%
6232	Medicare	10,540	\$ 11,203	\$ 12,192	\$ 11,286	16,139	\$ 4,853	43%
6241	Employee Insurance	20,391	\$ 21,426	\$ 22,722	\$ 31,461	54,618	\$ 23,157	74%
	Student Activities	\$ 859,751	\$ 913,865	\$ 991,398	\$ 1,052,600	\$ 1,350,729	\$ 298,129	28%
Payments to Other Districts								
6311	Instruction Services	\$ 719,813	\$ 857,854	\$ 669,796	\$ 971,100	\$ 946,100	\$ (25,000)	-3%
	Payments to Other Districts	\$ 719,813	\$ 857,854	\$ 669,796	\$ 971,100	\$ 946,100	\$ (25,000)	-3%
Attendance Services								
6112	Administration - Certified	\$ 170,880	\$ 184,550	\$ 337,237	\$ 350,727	\$ 360,786	\$ 10,059	3%
6122	Part-Time Instruction -	-	\$ -	\$ -	\$ -	-	\$ -	0%
6211	Teachers' Retirement	26,249	\$ 28,306	\$ 52,060	\$ 54,527	56,247	\$ 1,720	3%
6232	Medicare	2,435	\$ 2,676	\$ 4,899	\$ 5,099	5,251	\$ 152	3%
6241	Employee Insurance	10,227	\$ 10,749	\$ 22,969	\$ 26,300	28,227	\$ 1,927	7%
	Attendance Services	\$ 209,791	\$ 226,281	\$ 417,165	\$ 436,653	\$ 450,511	\$ 13,858	3%
Guidance Services								
6111	Instruction - Certified	\$ 1,718,482	\$ 1,690,422	\$ 1,637,917	\$ -	\$ -	\$ -	0%
6113	Classroom Support - Certified	0	\$ -	\$ -	\$ 1,679,782	1,810,740	\$ 130,958	8%
6122	Part-Time Instruction -	139,227	\$ 132,401	\$ 130,234	\$ 18,000	18,000	\$ -	0%
6124	Part-Time Support - Certified	(0)	\$ -	\$ -	\$ 123,311	30,000	\$ (93,311)	-76%
6131	Extra Duty - Instruction	19,642	\$ 20,826	\$ 22,021	\$ -	-	\$ -	0%
6141	Vacation/Sick Pay - Certified	-	\$ -	\$ 6,837	\$ 3,519	-	\$ (3,519)	-100%
6211	Teachers' Retirement	304,417	\$ 301,783	\$ 284,514	\$ 296,809	289,823	\$ (6,986)	-2%
6221	Non-Teacher Retirement	1,574	\$ -	\$ 4,296	\$ 4,546	8,490	\$ 3,944	87%
6231	FICA	1,293	\$ 224	\$ 273	\$ 87	6,876	\$ 6,789	0%
6232	Medicare	26,418	\$ 25,959	\$ 24,596	\$ 24,885	28,579	\$ 3,694	15%
6241	Employee Insurance	254,895	\$ 246,460	\$ 244,894	\$ 297,835	281,588	\$ (16,247)	-5%
	Guidance Services	\$ 2,465,949	\$ 2,418,075	\$ 2,355,582	\$ 2,448,774	\$ 2,474,096	\$ 25,322	1%

Financial Section

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Improvement of Instruction Services								
6111	Instruction - Certified	\$ 519,650	\$ 559,646	\$ 574,233	\$ -	-	\$ -	0%
6112	Administration - Certified	156,290	\$ 164,105	\$ 172,720	\$ 179,629	185,916	\$ 6,287	3%
6113	Classroom Support - Certified	0	\$ -	\$ -	\$ 596,761	576,451	\$ (20,310)	-3%
6122	Part-Time Instruction -	46,380	\$ 114,220	\$ 54,620	\$ 110,000	80,000	\$ (30,000)	-27%
6141	Vacation/Sick Pay - Certified	-	\$ -	\$ -	\$ -	-	\$ -	0%
6211	Teachers' Retirement	113,217	\$ 130,579	\$ 125,603	\$ 139,542	133,944	\$ (5,598)	-4%
6231	FICA	-	\$ -	\$ -	\$ -	-	\$ -	0%
6232	Medicare	9,904	\$ 11,529	\$ 10,892	\$ 12,111	11,485	\$ (626)	-5%
6241	Employee Insurance	61,194	\$ 64,469	\$ 67,392	\$ 78,784	86,087	\$ 7,303	9%
6312	Program Improvement	-	\$ -	\$ -	\$ 3,000	5,000	\$ 2,000	67%
	Improvement of Instruction	\$ 906,634	\$ 1,044,548	\$ 1,005,460	\$ 1,119,827	\$ 1,078,883	\$ (40,944)	-4%
Professional Development								
6112	Administration - Certified	\$ 110,939	\$ 116,486	\$ 122,601	\$ 127,506	\$ 134,968	\$ 7,462	6%
6121	Substitutes	141	\$ -	\$ 275	\$ 23,520	14,400	\$ (9,120)	-39%
6122	Part-Time Instruction -	94,008	\$ 67,476	\$ 130,662	\$ 175,000	108,000	\$ (67,000)	-38%
6131	Extra Duty - Instruction	10,800	\$ 3,300	\$ 11,950	\$ 8,250	-	\$ (8,250)	-100%
6211	Teachers' Retirement	31,472	\$ 27,566	\$ 38,969	\$ 46,895	37,197	\$ (9,698)	-21%
6221	Non-Teacher Retirement	9	\$ -	\$ 119	\$ -	-	\$ -	0%
6231	FICA	575	\$ 474	\$ 437	\$ 1,466	899	\$ (567)	-39%
6232	Medicare	3,062	\$ 2,636	\$ 3,761	\$ 4,762	3,632	\$ (1,130)	-24%
6241	Employee Insurance	10,199	\$ 10,717	\$ 11,366	\$ 12,711	13,614	\$ 903	7%
	Professional Development	\$ 261,204	\$ 228,655	\$ 320,140	\$ 400,110	\$ 312,710	\$ (87,400)	-22%
Media Services								
6111	Instruction - Certified	\$ 583,260	\$ 621,365	\$ -	\$ -	\$ 75,117	\$ 75,117	0%
6113	Classroom Support - Certified	(0)	\$ -	\$ 651,386	\$ 671,279	580,195	\$ (91,084)	-14%
6141	Vacation/Sick Pay - Certified	933	\$ -	\$ -	\$ -	-	\$ -	0%
6211	Teachers' Retirement	94,598	\$ 100,524	\$ 105,415	\$ 111,065	110,297	\$ (768)	-1%
6232	Medicare	8,269	\$ 8,815	\$ 9,235	\$ 9,479	9,228	\$ (251)	-3%
6241	Employee Insurance	69,948	\$ 75,265	\$ 78,884	\$ 97,964	112,532	\$ 14,568	15%
	Media Services	\$ 757,009	\$ 805,969	\$ 844,920	\$ 889,787	\$ 887,369	\$ (2,418)	0%

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Executive Administration Services								
6112	Administration - Certified	\$ 270,532	\$ 293,924	\$ 300,345	\$ 312,359	\$ 323,292	\$ 10,933	4%
6211	Teachers' Retirement	40,631	\$ 44,052	\$ 45,070	\$ 47,128	47,467	\$ 339	1%
6232	Medicare	3,826	\$ 4,160	\$ 4,245	\$ 4,418	4,560	\$ 142	3%
6241	Employee Insurance	10,242	\$ 10,758	\$ 11,400	\$ 13,584	14,604	\$ 1,020	8%
6291	Other Benefits	-	\$ -	\$ 23,000	\$ 23,000	23,000	\$ -	0%
	Executive Administration	\$ 325,231	\$ 352,894	\$ 384,060	\$ 400,489	\$ 412,923	\$ 12,434	3%
School Administrative Services								
6112	Administration - Certified	\$ 2,670,459	\$ 2,479,766	\$ 2,506,094	\$ 2,862,200	\$ 3,064,372	\$ 202,172	7%
6113	Classroom Support - Certified	-	\$ -	\$ -	\$ -	-	\$ -	0%
6141	Vacation/Sick Pay - Certified	23,272	\$ 24,637	\$ 13,613	\$ 3,732	-	\$ (3,732)	-100%
6211	Teachers' Retirement	419,228	\$ 387,894	\$ 396,441	\$ 457,762	493,041	\$ 35,279	8%
6231	FICA	-	\$ (37)	\$ -	\$ -	-	\$ -	0%
6232	Medicare	37,798	\$ 34,798	\$ 34,717	\$ 39,745	42,620	\$ 2,875	7%
6241	Employee Insurance	227,099	\$ 228,374	\$ 239,483	\$ 306,015	346,785	\$ 40,770	13%
	School Administrative Services	\$ 3,377,856	\$ 3,155,432	\$ 3,190,348	\$ 3,669,454	\$ 3,946,818	\$ 277,364	8%
Business, Fiscal, Internal Services								
6112	Administration - Certified	\$ 167,581	\$ 178,154	\$ 189,734	\$ 197,323	\$ 204,230	\$ 6,907	4%
6121	Substitutes	7,387	\$ 11,935	\$ 14,009	\$ 4,000	-	\$ (4,000)	-100%
6122	Part-Time -	1,920	\$ 36,107	\$ 24,425	\$ 20,000	-	\$ (20,000)	-100%
6141	Vacation/Sick Pay - Certified	-	-	-	-	-	\$ -	0%
6211	Teachers' Retirement	26,049	\$ 27,779	\$ 29,785	\$ 30,448	50,430	\$ 19,982	66%
6221	Non-Teacher Retirement	15	\$ 3	\$ 25	\$ -	-	\$ -	0%
6231	FICA	447	\$ 2,904	\$ 2,120	\$ 248	1,240	\$ 992	400%
6232	Medicare	2,568	\$ 3,307	\$ 3,316	\$ 2,925	5,143	\$ 2,218	76%
6241	Employee Insurance	10,226	\$ 10,746	\$ 11,394	\$ 12,739	13,644	\$ 905	7%
	Business, Fiscal, Internal	\$ 216,193	\$ 270,935	\$ 274,808	\$ 267,683	\$ 274,687	\$ 7,004	3%
Central Office Support Services								
6122	Part-Time Instruction -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6231	FICA	-	-	-	-	-	\$ -	0%
6232	Medicare	-	-	-	-	-	\$ -	0%
	Central Office Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Budget 2027</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Adult Continuing Education							
6112 Administration - Certified	\$ 66,759	\$ 71,766	\$ 75,534	\$ 78,555	\$ 80,912	\$ 2,357	3%
6122 Part-Time Instruction -	26,209	\$ 23,154	\$ 54,195	\$ 84,566	112,416	\$ 27,850	33%
6211 Teachers' Retirement	11,084	\$ 11,839	\$ 12,473	\$ 23,016	24,499	\$ 1,483	6%
6221 Non-Teacher Retirement	337	\$ 71	\$ 882	\$ -	-	\$ -	0%
6231 FICA	1,625	\$ 1,436	\$ 3,360	\$ 7,601	6,970	\$ (631)	-8%
6232 Medicare	1,205	\$ 1,225	\$ 1,756	\$ 2,803	2,674	\$ (129)	-5%
6241 Employee Insurance	10,178	\$ 10,696	\$ 11,345	\$ 27,531	27,154	\$ (377)	-1%
Adult Continuing Education	<u>\$ 117,397</u>	<u>\$ 120,187</u>	<u>\$ 159,545</u>	<u>\$ 224,072</u>	<u>\$ 254,625</u>	<u>\$ 30,553</u>	<u>14%</u>
Community Services							
6111 Instruction - Certified	\$ 489,585	\$ 518,318	\$ 566,867	\$ 590,409	\$ 611,813	\$ 21,404	4%
6112 Administration - Certified	123,623	\$ 127,332	\$ 131,152	\$ 136,398	141,172	\$ 4,774	4%
6121 Substitutes	63,798	\$ 29,546	\$ 29,437	\$ -	-	\$ -	0%
6122 Part-Time Instruction -	35,610	\$ 47,439	\$ 6,661	\$ 20,000	20,000	\$ -	0%
6131 Extra Duty - Instruction	55,000	\$ 5,000	\$ 5,000	\$ 5,000	5,000	\$ -	0%
6141 Vacation/Sick Pay - Certified	-	\$ -	\$ -	\$ -	-	\$ -	0%
6211 Teachers' Retirement	110,091	\$ 112,636	\$ 115,540	\$ 124,136	129,042	\$ 4,906	4%
6221 Non-Teacher Retirement	14	\$ 33	\$ 8	\$ -	-	\$ -	0%
6231 FICA	5,615	\$ 2,233	\$ 1,835	\$ -	-	\$ -	0%
6232 Medicare	10,688	\$ 10,140	\$ 10,249	\$ 10,436	10,737	\$ 301	3%
6241 Employee Insurance	81,476	\$ 86,000	\$ 92,807	\$ 110,633	120,152	\$ 9,519	9%
Community Services	<u>\$ 975,499</u>	<u>\$ 938,677</u>	<u>\$ 959,556</u>	<u>\$ 997,012</u>	<u>\$ 1,037,916</u>	<u>\$ 40,904</u>	<u>4%</u>
Contingency							
6705 Contingency	\$ -	\$ -	\$ -	\$ 260,000	\$ 250,000	\$ (10,000)	-4%
Contingency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 260,000</u>	<u>\$ 250,000</u>	<u>\$ (10,000)</u>	<u>-4%</u>
Total Special Revenue Fund	<u>\$50,713,726</u>	<u>\$ 53,097,560</u>	<u>\$ 54,539,600</u>	<u>\$ 56,087,955</u>	<u>\$ 59,002,803</u>	<u>\$ 2,914,848</u>	<u>5%</u>

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Debt Service Fund							
Long and Short Term Debt							
6611 Principal - Serial Bonds	\$ 4,575,000	\$ 14,087,664	\$ 4,750,000	\$ 4,900,000	\$ 5,105,000	\$ 205,000	4%
6621 Interest - Serial Bonds	1,434,400	1,399,483	1,663,000	1,529,650	1,282,450	\$ (247,200)	-16%
6631 Fees - Serial Bonds	2,028	18,873	2,652	4,900	3,300	\$ (1,600)	-33%
Long and Short Term Debt	<u>\$ 6,011,428</u>	<u>\$ 15,506,020</u>	<u>\$ 6,415,652</u>	<u>\$ 6,434,550</u>	<u>\$ 6,390,750</u>	<u>\$ (43,800)</u>	<u>-1%</u>
Total Debt Service Fund	\$ 6,011,428	\$ 15,506,020	\$ 6,415,652	\$ 6,434,550	\$ 6,390,750	\$ (43,800)	-1%
Capital Projects Fund							
Elementary School							
6541 Regular Equipment	\$ -	\$ -	\$ -	\$ 169,897	\$ -	\$ (169,897)	-100%
6543 Technology Equipment	-	-	-	-	-	\$ -	0%
Elementary School	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,897</u>	<u>\$ -</u>	<u>\$ (169,897)</u>	<u>-100%</u>
Middle School							
6540 Equipment	\$ -	\$ -	\$ 90	\$ -	\$ -	\$ -	0%
6541 Regular Equipment	-	-	-	-	-	\$ -	0%
6542 Equipment - Instructional	15,680	-	\$ 24,512	-	-	\$ -	0%
6543 Technology Equipment	-	-	-	-	-	\$ -	0%
Middle School	<u>\$ 15,680</u>	<u>\$ -</u>	<u>\$ 24,602</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
High School							
6540 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6541 Regular Equipment	45,525	\$ 4,192	\$ -	\$ -	-	\$ -	0%
6542 Equipment - Instructional	-	\$ 504	\$ -	\$ 10,000	10,000	\$ -	0%
6543 Technology Equipment	-	\$ -	\$ -	\$ -	-	\$ -	0%
High School	<u>\$ 45,525</u>	<u>\$ 4,697</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>0%</u>
Vocational Education							
6540 Equipment	\$ -	\$ -	\$ -				
6542 Equipment - Instructional	3,648	\$ 13,717	\$ -	\$ 2,000	2,000	\$ -	0%
Vocational Education	<u>\$ 3,648</u>	<u>\$ 13,717</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>0%</u>

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Student Activities								
6541	Regular Equipment	\$ 1,571	\$ -	\$ -	\$ 49,000	\$ 47,510	\$ (1,490)	-3%
	Student Activities	\$ 1,571	\$ -	\$ -	\$ 49,000	\$ 47,510	\$ (1,490)	-3%
Media Services								
6541	Regular Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Media Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Executive Administration Services								
6541	Regular Equipment	\$ -	\$ -	\$ 50	\$ 10,152	\$ -	\$ (10,152)	-100%
	Executive Administration	\$ -	\$ -	\$ 50	\$ 10,152	\$ -	\$ (10,152)	-100%
Administrative Technology								
6541	Regular Equipment	\$ 19,447	\$ -	\$ 62,467	\$ 55,000	\$ 30,000	\$ (25,000)	-45%
	Administrative Technology	\$ 19,447	\$ -	\$ 62,467	\$ 55,000	\$ 30,000	\$ (25,000)	-45%
Operation of Plant Services								
6521	Buildings	\$ -	\$ 1,760,591	\$ 120,655	\$ 415,000	\$ -	\$ (415,000)	-100%
6541	Regular Equipment	18,901	\$ 74,713	\$ 729,526	\$ 31,782	4,500	\$ (27,282)	-86%
6551	Vehicles	-	\$ 254,647	\$ 114,028	\$ 20,000	-	\$ (20,000)	-100%
	Operation of Plant Services	\$ 18,901	\$ 2,089,951	\$ 964,209	\$ 466,782	\$ 4,500	\$ (462,282)	-99%
District Transportation Services								
6541	Regular Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6552	School Buses	\$ -	\$ -	\$ 9,407,136	\$ -	\$ -	\$ -	0%
6623	Interest - Lease Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	District Transportation Services	\$ -	\$ -	\$ 9,407,136	\$ -	\$ -	\$ -	0%
Food Services								
6541	Regular Equipment	\$ 21,395	\$ 54,169	\$ 91,649	\$ 93,000	\$ 93,000	\$ -	0%
6551	Vehicles	-	\$ 104,882	\$ -	\$ -	-	\$ -	0%
	Food Services	\$ 21,395	\$ 159,051	\$ 91,649	\$ 93,000	\$ 93,000	\$ -	0%
Central Office Support Services								
6541	Regular Equipment	\$ 5,990	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Central Office Support Services	\$ 5,990	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Financial Section

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Increase (Decrease)	% Change
Facilities Acquisition and Construction								
6511	Land	\$ -	\$ -	\$ 1,003,745	\$ -	\$ -	\$ -	0%
6521	Buildings	-	\$ 4,926,233	\$ 6,454,031	\$ 47,057	-	\$ (47,057)	-100%
6541	Regular Equipment	-	-	-	-	-	\$ -	0%
6613	Principal - Lease Purchase	-	-	-	-	-	\$ -	0%
	Facilities Acquisition and	\$ -	\$ 4,926,233	\$ 7,457,776	\$ 47,057	\$ -	\$ (47,057)	-100%
Long and Short Term Debt								
6613	Principal - Lease Purchase	\$ 90,000	\$ 281,577	\$ 94,000	\$ 276,000	\$ 443,000	\$ 167,000	61%
6623	Interest - Lease Purchase	226,030	\$ 34,500	\$ 24,977	\$ 494,936	327,104	\$ (167,832)	-34%
6633	Fees - Lease Purchase	-	\$ -	\$ 168,809	\$ 1,000	4,000	\$ 3,000	300%
	Long and Short Term Debt	\$ 316,030	\$ 316,077	\$ 287,786	\$ 771,936	\$ 774,104	\$ 2,168	0%
Community Services								
6541	Regular Equipment	\$ -	\$ -	\$ 39,139	\$ -	\$ -	\$ -	0%
	Community Services	\$ -	\$ -	\$ 39,139	\$ -	\$ -	\$ -	0%
Total Capital Projects Fund		\$ 448,187	\$ 7,509,726	\$ 18,334,814	\$ 1,674,824	\$ 961,114	\$ (713,710)	-43%
Bond Issue Fund								
Operation of Plant Services								
6541	Regular Equipment	\$ -	\$ 233,761	\$ -	-	-	\$ -	0%
	Operation of Plant Services	\$ -	\$ 233,761	\$ -	\$ -	\$ -	\$ -	0%
Facilities Acquisition and Construction								
6521	Buildings	\$ 5,601,417	\$ 9,135,468	\$ 4,474,128	\$ -	\$ -	\$ -	0%
6541	Regular Equipment	-	356,300	-	-	-	\$ -	0%
	Facilities Acquisition and	\$ 5,601,417	\$ 9,491,768	\$ 4,474,128	\$ -	\$ -	\$ -	0%
Long and Short Term Debt								
6621	Interest - Serial Bonds	\$ -	\$ 58,500	\$ -	\$ -	\$ -	\$ -	0%
6623	Interest - Lease Purchase	-	-	-	-	-	\$ -	0%
6624	Interest - Long Term Loans	-	-	-	-	-	\$ -	0%
6631	Fees - Serial Bonds	-	58,154	-	-	-	\$ -	0%
	Long and Short Term Debt	\$ -	\$ 116,654	\$ -	\$ -	\$ -	\$ -	0%
							\$ -	0%
Total Expenditures		\$ 5,601,417	\$ 9,842,183	\$ 4,474,128	\$ -	\$ -		
Total - All Funds		\$95,444,652	\$ 118,287,445	\$ 120,261,511	\$ 102,614,006	\$ 108,257,383	\$ 5,643,377	5%

ALL GOVERNMENTAL FUNDS – HISTORICAL RESULTS, BUDGET AND FORECASTS

	Actual			Budget		Forecast		
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Beginning Fund Balance:	\$ 41,796,433	\$ 39,315,655	\$ 45,610,610	\$ 48,641,170	\$ 50,308,175	\$ 49,918,613	\$ 51,213,622	\$ 52,469,779
Plus: Revenues								
Local Sources	\$ 47,566,549	\$ 53,783,047	\$ 55,343,278	\$ 55,047,583	\$ 56,651,452	\$ 58,634,253	\$ 61,369,880	\$ 62,928,115
County Sources	\$ 1,139,252	\$ 1,056,998	\$ 1,149,857	\$ 995,621	\$ 1,137,050	\$ 1,162,634	\$ 1,188,793	\$ 1,215,541
State Sources	\$ 29,401,723	\$ 31,654,402	\$ 40,189,836	\$ 40,920,808	\$ 42,689,319	\$ 44,000,695	\$ 44,880,709	\$ 45,778,323
Federal Sources	\$ 14,639,889	\$ 28,183,797	\$ 19,378,320	\$ 7,082,000	\$ 7,070,000	\$ 6,700,800	\$ 6,432,768	\$ 6,175,457
Other Sources	\$ 216,461	\$ 9,904,147	\$ 7,230,786	\$ 235,000	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000
Total Revenues	\$ 92,963,874	\$ 124,582,391	\$ 123,292,077	\$ 104,281,012	\$ 107,867,821	\$ 110,818,381	\$ 114,192,149	\$ 116,417,436
Less: Expenditures								
Salaries	\$ 47,953,906	\$ 50,000,632	\$ 51,831,340	\$ 52,366,745	\$ 54,732,763	\$ 56,457,011	\$ 58,259,245	\$ 60,119,064
Fringe Benefits	\$ 15,479,922	\$ 16,395,460	\$ 17,145,183	\$ 19,143,353	\$ 22,921,374	\$ 21,352,211	\$ 22,336,919	\$ 23,371,194
Purchased Services	\$ 12,737,940	\$ 11,493,028	\$ 13,239,507	\$ 12,481,231	\$ 13,162,609	\$ 13,463,357	\$ 13,798,007	\$ 14,155,977
Supplies	\$ 7,211,852	\$ 7,540,390	\$ 8,821,493	\$ 10,239,133	\$ 9,823,773	\$ 10,587,167	\$ 10,875,362	\$ 11,171,656
Capital outlay	\$ 5,733,574	\$ 16,977,676	\$ 22,520,557	\$ 902,888	\$ 187,010	\$ 212,000	\$ 212,000	\$ 212,000
Other Expenses	\$ 316,030	\$ 374,231	\$ 287,785	\$ 771,936	\$ 774,104	\$ 776,727	\$ 773,307	\$ 774,094
Contingency	\$ -	\$ -	\$ -	\$ 274,171	\$ 265,000	\$ 275,000	\$ 275,000	\$ 275,000
Bond Principal	\$ 4,575,000	\$ 14,087,664	\$ 4,750,000	\$ 4,900,000	\$ 5,105,000	\$ 5,345,000	\$ 5,600,000	\$ 3,985,000
Bond Interest	\$ 1,434,400	\$ 1,399,482	\$ 1,663,000	\$ 1,529,650	\$ 1,282,450	\$ 1,049,900	\$ 801,150	\$ 541,900
Other Fees	\$ 2,028	\$ 18,873	\$ 2,652	\$ 4,900	\$ 3,300	\$ 5,000	\$ 5,000	\$ 5,000
Total Expenditures	\$ 95,444,652	\$ 118,287,436	\$ 120,261,517	\$ 102,614,007	\$ 108,257,383	\$ 109,523,373	\$ 112,935,991	\$ 114,610,884
Surplus/(Deficit)	\$ (2,480,778)	\$ 6,294,955	\$ 3,030,560	\$ 1,667,005	\$ (389,562)	\$ 1,295,009	\$ 1,256,158	\$ 1,806,551
Ending Fund Balance:	\$ 39,315,655	\$ 45,610,610	\$ 48,641,170	\$ 50,308,175	\$ 49,918,613	\$ 51,213,622	\$ 52,469,779	\$ 54,276,331

BUDGET FORECAST BY FUND

General Fund

	Actual 2023	Actual 2024	% Growth	Actual 2025	% Growth	Budget 2026	% Growth	Budget 2027	% Growth	Forecasted 2028	% Growth	Forecasted 2029	% Growth	Forecasted 2030	% Growth
Revenues:															
Local Sources	\$ 32,494,551	\$32,798,245	0.9%	\$ 34,328,535	4.7%	\$35,987,848	4.8%	\$37,377,218	3.9%	\$ 38,685,421	3.5%	\$39,555,843	2.3%	\$ 40,940,297	3.5%
County Sources	949,725	841,398	-11.4%	908,264	7.9%	751,191	-17.3%	908,264	20.9%	928,700	2.3%	949,596	2.3%	970,962	2.3%
State Sources	1,517,369	1,851,562	22.0%	2,059,912	11.3%	1,350,000	-34.5%	1,724,000	27.7%	1,758,480	2.0%	1,793,650	2.0%	1,829,523	2.0%
Federal Sources	6,260,360	4,113,038	-34.3%	17,435,613	323.9%	3,900,000	-77.6%	3,975,000	1.9%	3,729,600	-6.2%	3,580,416	-4.0%	3,437,199	-4.0%
Other Sources	157,640	99,674	-36.8%	287,429	188.4%	160,000	-44.3%	260,000	62.5%	260,000	0.0%	260,000	0.0%	260,000	0.0%
Total Revenues	\$ 41,379,645	\$39,703,917	-4.0%	\$ 55,019,753	38.6%	\$42,149,039	-23.4%	\$44,244,482	5.0%	\$ 45,362,201	2.5%	\$46,139,505	1.7%	\$ 47,437,981	2.8%
Expenditures:															
Salaries	\$ 9,916,069	\$10,331,240	4.2%	\$ 10,948,885	6.0%	\$11,526,632	5.3%	\$12,003,614	4.1%	\$ 12,387,039	3.2%	\$12,782,720	3.2%	\$ 13,191,049	3.2%
Fringe Benefits	3,820,170	4,127,522	8.0%	4,439,557	7.6%	5,377,611	21.1%	8,124,702	51.1%	5,893,877	-27.5%	6,178,794	4.8%	6,478,543	4.9%
Purchased Services	11,721,803	10,332,802	-11.8%	12,287,383	18.9%	11,259,131	-8.4%	11,935,627	6.0%	12,211,835	2.3%	12,521,455	2.5%	12,853,893	2.7%
Supplies	7,211,852	7,540,390	4.6%	8,821,493	17.0%	10,239,133	16.1%	9,823,773	-4.1%	10,587,167	7.8%	10,875,362	2.7%	11,171,656	2.7%
Contingency	-	-	-	-	-	14,171	-	15,000	5.8%	15,000	0.0%	15,000	0.0%	15,000	0.0%
Total Expenditures	\$ 32,669,893	\$32,331,954	-1.0%	\$ 36,497,318	12.9%	\$38,416,678	5.3%	\$41,902,716	9.1%	\$ 41,094,918	-1.9%	\$42,373,331	3.1%	\$ 43,710,140	3.2%
Other Sources of Funds	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Other Uses of Funds	\$ (5,895,782)	\$ (6,200,777)		\$ (7,358,929)		\$ (3,348,242)		\$ (4,949,957)		\$ (5,481,347)		\$ (5,063,003)		\$ (6,525,573)	
Total Other Sources & Uses	\$ (5,895,782)	\$ (6,200,777)		\$ (7,358,929)		\$ (3,348,242)		\$ (4,949,957)		\$ (5,481,347)		\$ (5,063,003)		\$ (6,525,573)	
Excess (Deficit)	\$ 2,813,970	\$ 1,171,186		\$ 11,163,506		\$ 384,119		\$ (2,608,191)		\$ (1,214,064)		\$ (1,296,829)		\$ (2,797,732)	
Beginning Fund Balance	\$ 26,627,569	\$29,441,539		\$ 30,612,725		\$41,776,231		\$42,160,350		\$ 39,552,159		\$38,338,094		\$ 37,041,265	
Ending Fund Balance	\$ 29,441,539	\$30,612,725		\$ 41,776,231		\$42,160,350		\$39,552,159		\$ 38,338,094		\$37,041,265		\$ 34,243,533	

Special Revenue Fund

	Actual 2023	Actual 2024	% Growth	Actual 2025	% Growth	Budget 2026	% Growth	Budget 2027	% Growth	Forecasted 2028	% Growth	Forecasted 2029	% Growth	Forecasted 2030	% Growth
Revenues:															
Local Sources	\$ 8,881,229	\$10,398,202	17.1%	\$10,839,084	4%	\$10,841,292	0.0%	\$ 10,803,641	-0.3%	\$ 11,181,768	3.5%	\$ 13,000,000	16.3%	\$ 13,000,000	0.0%
County Sources	62,198	75,586	21.5%	102,807	36%	75,000	-27.0%	90,000	20.0%	92,025	2.3%	94,096	2.3%	96,213	2.2%
State Sources	27,884,353	27,715,840	-0.6%	37,722,850	36%	39,570,808	4.9%	40,965,319	3.5%	42,242,215	3.1%	43,087,059	2.0%	43,948,800	2.0%
Federal Sources	7,943,330	11,799,673	48.5%	1,818,764	-85%	3,030,000	66.6%	3,095,000	2.1%	2,971,200	-4.0%	2,852,352	-4.0%	2,738,258	-4.0%
Other Sources	58,822	54,473	-7.4%	70,633	30%	75,000	6.2%	60,000	-20.0%	60,000	0.0%	60,000	0.0%	60,000	0.0%
Total Revenues	\$44,829,933	\$50,043,774	11.6%	\$50,554,138	1%	\$53,592,100	6.0%	\$ 55,013,960	2.7%	\$ 56,547,208	2.8%	\$ 59,093,507	4.5%	\$ 59,843,271	1.3%
Expenditures:															
Salaries	\$38,037,836	\$39,669,392	4.3%	\$40,882,455	3%	\$40,840,113	-0.1%	\$ 42,729,149	4.6%	\$ 44,069,972	3.1%	\$ 45,476,525	3.2%	\$ 46,928,015	3.2%
Fringe Benefits	11,659,752	12,267,938	5.2%	12,705,625	4%	13,765,741	8.3%	14,796,672	7.5%	15,458,334	4.5%	16,158,125	4.5%	16,892,652	4.5%
Purchased Services	1,016,138	1,160,226	14.2%	951,524	-18%	1,222,100	28.4%	1,226,982	0.4%	1,251,522	2.0%	1,276,552	2.0%	1,302,083	2.0%
Contingency	-	-	0.0%	-	0%	260,000	0.0%	250,000	-3.8%	260,000	4.0%	260,000	0.0%	260,000	0.0%
Total Expenditures	\$50,713,726	\$53,097,556	4.7%	\$54,539,604	3%	\$56,087,954	2.8%	\$ 59,002,803	5.2%	\$ 61,039,828	3.5%	\$ 63,171,203	3.5%	\$ 65,382,750	3.5%
Other Sources of Funds	\$ 5,883,793	\$ 3,053,782		\$ 3,985,466		\$ 2,495,854		\$ 3,988,843		\$ 4,492,620		\$ 4,077,696		\$ 5,539,479	
Other Uses of Funds	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Total Other Sources & Uses	\$ 5,883,793	\$ 3,053,782		\$ 3,985,466		\$ 2,495,854		\$ 3,988,843		\$ 4,492,620		\$ 4,077,696		\$ 5,539,479	
Excess (Deficit)	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Beginning Fund Balance	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Ending Fund Balance	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	

Debt Service Fund

	Actual 2023	Actual 2024	% Growth	Actual 2025	% Growth	Budget 2026	% Growth	Budget 2027	% Growth	Forecasted 2028	% Growth	Forecasted 2029	% Growth	Forecasted 2030	% Growth
Revenues:															
Local Sources	\$5,943,490	\$ 7,726,021	30.0%	\$7,189,627	-6.9%	\$ 8,218,443	14.3%	\$ 8,470,593	3.1%	\$ 8,767,064	3.5%	\$ 8,814,037	0.5%	\$ 8,987,818	2.0%
County Sources	127,329	140,014	10.0%	138,786	-0.9%	169,430	22.1%	138,786	-18.1%	141,909	2.3%	145,102	2.3%	148,366	2.2%
Other Sources	-	6,860,000		-		-		-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Revenues	\$6,070,819	\$ 14,726,035	142.6%	\$7,328,413	-50.2%	\$ 8,387,873	14.5%	\$ 8,609,379	2.6%	\$ 8,908,973	3.5%	\$ 8,959,139	0.6%	\$ 9,136,184	2.0%
Expenditures:															
Bond Principal	\$4,575,000	\$14,087,664	207.9%	\$4,750,000	-66.3%	\$ 4,900,000	3.2%	\$ 5,105,000	4.2%	\$ 5,345,000	4.7%	\$ 5,600,000	4.8%	\$ 3,985,000	-28.8%
Bond Interest	1,434,400	1,399,482	-2.4%	1,663,000	18.8%	1,529,650	-8.0%	1,282,450	-16.2%	1,049,900	-18.1%	801,150	-23.7%	541,900	-32.4%
Other Fees	2,028	18,873	830.7%	2,652	-85.9%	4,900	84.8%	3,300	-32.7%	5,000	51.5%	5,000	0.0%	5,000	0.0%
Total Expenditures	\$6,011,428	\$ 15,506,019	157.9%	\$6,415,652	-58.6%	\$ 6,434,550	0.3%	\$ 6,390,750	-0.7%	\$ 6,399,900	0.1%	\$ 6,406,150	0.1%	\$ 4,531,900	-29.3%
Other Sources of Funds	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Other Uses of Funds	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Total Other Sources & Uses	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Excess (Deficit)	\$ 59,391	\$ (779,984)		\$ 912,761		\$ 1,953,323		\$ 2,218,629		\$ 2,509,073		\$ 2,552,989		\$ 4,604,284	
Beginning Fund Balance	\$6,002,333	\$ 6,061,724		\$5,281,740		\$ 6,194,501		\$ 8,147,824		\$10,366,453		\$ 12,875,526		\$15,428,515	
Ending Fund Balance	\$6,061,724	\$ 5,281,740		\$6,194,501		\$ 8,147,824		\$ 10,366,453		\$12,875,526		\$ 15,428,515		\$20,032,799	

Capital Projects Fund

	Actual 2023	Actual 2024	% Growth	Actual 2025	% Growth	Budget 2026	% Growth	Budget 2027	% Growth	Forecasted 2028	% Growth	Forecasted 2029	% Growth	Forecasted 2030	% Growth
Revenues:															
Local Sources	-	\$2,195,315		\$ 2,896,241	31.9%	-	-100.0%	-	-100.0%	-	0.0%	-	0.0%	-	0.0%
State Sources	-	\$2,087,000		\$ 407,074	-80.5%	-	-100.0%	-	-100.0%	-	0.0%	-	0.0%	-	0.0%
Federal Sources	\$ 436,198	\$5,411,086	1140.5%	\$ 123,944	-97.7%	\$ 152,000	22.6%	-	-100.0%	-	0.0%	-	0.0%	-	0.0%
Other Sources	-	-	0.0%	6,872,724		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Revenues	\$ 436,198	\$9,693,401	2122.2%	\$10,299,983	6.3%	\$ 152,000	-98.5%	\$ -	-100.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Expenditures:															
Purchased Services	-	-	0.0%	\$ 600		-	-100.0%	-	-100.0%	-	0.0%	-	0.0%	-	0.0%
Land	-	-	0.0%	\$ 1,003,745		-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Building	-	6,686,823		6,622,885	-1.0%	462,057	-93.0%	-	-100.0%	-	0.0%	-	0.0%	-	0.0%
Equipment	132,157	147,295	11.5%	898,636	510.1%	420,831	-53.2%	187,010	-55.6%	212,000	13.4%	212,000	0.0%	212,000	0.0%
Vehicles	-	359,529		114,028	-68.3%	20,000	0.0%	-	-100.0%	-	0.0%	-	0.0%	-	0.0%
School Buses	-	-	0.0%	9,407,136	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Other Expenses	316,030	316,077	0.0%	287,785	-9.0%	771,936	168.2%	774,104	0.3%	776,727	0.3%	773,307	-0.4%	774,094	0.1%
Total Expenditures	\$ 448,187	\$7,509,724	1575.6%	\$18,334,815	144.1%	\$1,674,824	-90.9%	\$961,114	-42.6%	\$ 988,727	2.9%	\$ 985,307	-0.3%	\$ 986,094	0.1%
Other Sources of Funds	\$ 11,989	\$3,146,994		\$ 3,374,597		\$ 852,388		\$961,114		\$ 988,727		\$ 985,307		\$ 986,094	
Other Uses of Funds	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Total Other Sources & Uses	\$ 11,989	\$3,146,994		\$ 3,374,597		\$ 852,388		\$961,114		\$ 988,727		\$ 985,307		\$ 986,094	
Excess (Deficit)	\$ -	\$5,330,671		\$ (4,660,235)		\$ (670,436)		\$ -		\$ -		\$ -		\$ -	
Beginning Fund Balance	\$ -	\$ -		\$ 5,330,671		\$ 670,436		\$ -		\$ -		\$ -		\$ -	
Ending Fund Balance	\$ -	\$5,330,671		\$ 670,436		\$ -		\$ -		\$ -		\$ -		\$ -	

Bond Issue Fund

	Actual 2023	Actual 2024	% Growth	Actual 2025	% Growth	Budget 2026	% Growth	Budget 2027	% Growth	Forecasted 2028	% Growth	Forecasted 2029	% Growth	Forecasted 2030	% Growth
Revenues:															
Local Sources	\$ 247,279	\$ 665,265	169.0%	\$ 89,791	-86.5%	\$ -	-100.0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
Other Sources	\$ -	\$ 9,750,000	0.0%	\$ -		\$ -		\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
Total Revenues	\$ 247,279	\$ 10,415,265	4111.9%	\$ 89,791	-99.1%	\$ -	-100.0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
Expenditures:															
Buildings	\$ 5,601,417	\$ 9,135,468	63.1%	\$ 4,474,128	-51.0%	\$ -	-100.0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
Equipment	\$ -	\$ 590,061	0.0%	\$ -		\$ -		\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
Other Expenses	\$ -	\$ 58,500	0.0%	\$ -		\$ -		\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
Bond Interest	\$ -	\$ 58,154	0.0%	\$ -		\$ -		\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
Other Fees	\$ -	\$ -	0.0%	\$ -		\$ -		\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
Total Expenditures	\$ 5,601,417	\$ 9,842,183	75.7%	\$ 4,474,128	-54.5%	\$ -	-100.0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
Other Sources of Funds	\$ -	\$ -		\$ (1,136)		\$ -		\$ -		\$ -		\$ -		\$ -	
Other Uses of Funds	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Total Other Sources & Uses	\$ -	\$ -		\$ (1,136)		\$ -		\$ -		\$ -		\$ -		\$ -	
Excess (Deficit)	\$ (5,354,138)	\$ 573,082		\$ (4,384,338)		\$ -		\$ -		\$ -		\$ -		\$ -	
Beginning Fund Balance	\$ 9,166,530	\$ 3,812,391		\$ 4,385,473		\$ -		\$ -		\$ -		\$ -		\$ -	
Ending Fund Balance	\$ 3,812,391	\$ 4,385,473		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	

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

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
General Fund								
<u>Local Sources</u>								
5111 Taxes, Current Year	\$ 27,464,547	\$ 29,403,537	#####	\$ 30,988,602	\$31,763,317	\$ 32,875,033	\$ 33,614,721	\$ 34,791,237
5112 Taxes, Prior Year	1,319,730	916,685	1,025,270	1,155,246	1,229,901	\$ 1,272,948	\$ 1,301,589	\$ 1,347,144
5114 Financial Institution Tax	39,211	12,350	3,465	-	-	-	\$ -	\$ -
5115 M & M Surtax	1,896,938	-	-	1,800,000	2,000,000	\$ 2,070,000	\$ 2,116,575	\$ 2,190,655
5116 In Lieu Of Tax	2,957	407,632	-	-	-	-	\$ -	\$ -
5141 Earnings On Investments	1,078,691	1,435,671	1,837,759	1,400,000	1,750,000	\$ 1,811,250	\$ 1,852,003	\$ 1,916,823
5165 Food Service non-program	6,716	15,066	12,006	9,000	12,000	\$ 12,420	\$ 12,699	\$ 13,144
5171 Student Activities	18,232	15,760	10,784	15,000	13,000	\$ 13,455	\$ 13,758	\$ 14,239
5172 Chromebook premiums	47,992	38,813	39,068	50,000	40,000	\$ 41,400	\$ 42,332	\$ 43,813
5173 Chromebook repairs	4,665	3,471	385	2,000	1,000	\$ 1,035	\$ 1,058	\$ 1,095
5179 Other Pupil Activity	242,570	221,444	307,878	270,000	270,000	\$ 279,450	\$ 285,738	\$ 295,738
5181 Community Services	-	5,020	-	2,000	1,000	\$ 1,035	\$ 1,058	\$ 1,095
5182 Preschool Tuition	152,287	112,102	67,727	100,000	75,000	\$ 77,625	\$ 79,372	\$ 82,150
5191 Rentals	18,086	17,255	18,468	16,000	17,000	\$ 17,595	\$ 17,991	\$ 18,621
5192 Gifts	4,296	600	855	-	-	\$ -	\$ -	\$ -
5194 Vending	16	13,557	5,606	5,000	5,000	\$ 5,175	\$ 5,291	\$ 5,477
5195 Prior Period Adjustments	-	-	19,758	-	-	-	\$ -	\$ -
5198 Misc. Local	197,617	179,281	496,571	175,000	200,000	\$ 207,000	\$ 211,658	\$ 219,066
Revenue from Local Sources	\$ 32,494,731	\$ 32,798,244	#####	\$ 35,987,848	\$37,377,218	\$ 38,685,421	\$ 39,555,843	\$ 40,940,297
<u>County Sources</u>								
5221 State Assessed Utilities Tax	\$ 949,725	\$ 841,398	\$ 908,264	\$ 751,191	\$ 908,264	\$ 928,700	\$ 949,596	\$ 970,962
Revenue from County Sources	\$ 949,725	\$ 841,398	\$ 908,264	\$ 751,191	\$ 908,264	\$ 928,700	\$ 949,596	\$ 970,962

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Budget 2027</u>	<u>Forecast 2028</u>	<u>Forecast 2029</u>	<u>Forecast 2030</u>
<u>State Sources</u>								
5312 Transportation Aid	\$ 1,498,717	\$ 1,529,394	\$ 1,589,283	\$ 1,340,000	\$ 1,700,000	\$ 1,734,000	\$ 1,768,680	\$ 1,804,054
5333 Food Service	14,527	23,183	25,402	10,000	24,000	\$ 24,480	\$ 24,970	\$ 25,469
5342 Evidence-Based Reading Grant	-	-	83,954	-	-	-	-	-
5384 School Safety Grant	-	298,984	-	-	-	-	-	-
5397 Other State	4,125	-	361,273	-	-	-	-	-
Revenue from State Sources	\$ 1,517,369	\$ 1,851,561	\$ 2,059,912	\$ 1,350,000	\$ 1,724,000	\$ 1,758,480	\$ 1,793,650	\$ 1,829,523
<u>Federal Sources</u>								
5412 Medicaid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5422 ESSER III	-	10,000	4,044,024	-	-	-	-	-
5423 ESSER II	1,868,053	-	-	-	-	-	-	-
5425 CARES	58,103	-	-	-	-	-	-	-
5427 Vocational	-	-	150,774	-	175,000	168,000	161,280	154,829
5428 CARES Act -	-	2,701,083	-	-	-	-	-	-
5445 School Lunch	3,178,788	1,135,968	2,556,781	2,700,000	2,600,000	2,496,000	2,396,160	2,300,314
5446 School Breakfast	1,030,541	145,664	1,077,638	1,110,000	1,110,000	1,065,600	1,022,976	982,057
5449 Fresh Fruit And	15,867	-	-	-	-	-	-	-
5465 Title II, Part A -	-	-	-	-	-	-	-	-
5468 Homeless Children	-	85,453	111,346	-	-	-	-	-
5471 Child Nutrition	-	-	-	-	-	-	-	-
5481 Food Service	-	-	-	-	-	-	-	-
5497 Other Federal	109,008	34,870	9,495,050	-	-	-	-	-
Revenue from Federal Sources	\$ 6,260,360	\$ 4,113,038	#####	\$ 3,900,000	\$ 3,975,000	\$ 3,729,600	\$ 3,580,416	\$ 3,437,199
<u>Amounts Received from Other LEAs</u>								
5841 Transportation	\$ 157,640	99,674	287,429	160,000	260,000	\$ 260,000	\$ 260,000	\$ 260,000
Amounts Received from Other LEAs	\$ 157,640	99,674	287,429	\$ 160,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
Total Revenue- General Fund	\$ 41,379,825	\$ 39,703,915	#####	\$ 42,149,039	\$44,244,482	\$ 45,362,201	\$ 46,139,504	\$ 47,437,981
	\$ -							

Financial Section

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
<i>Special Revenue Fund</i>								
<u>Local Sources</u>								
5113 Sales Tax	\$ 8,878,644	\$ 10,395,595	\$10,839,084	\$ 10,841,292	\$10,803,641	\$ 11,181,768	\$ 13,000,000	\$ 13,000,000
5141 Earnings On Investments	2,585	2,608	-	-	-	-	-	-
Revenue from Local Sources	\$ 8,881,229	\$ 10,398,203	\$10,839,084	\$ 10,841,292	\$10,803,641	\$ 11,181,768	\$ 13,000,000	\$ 13,000,000
<u>County Sources</u>								
5211 Fines & Forfeitures	\$ 62,198	\$ 75,586	\$ 102,807	\$ 75,000	\$ 90,000	\$ 92,025	\$ 94,096	\$ 96,213
5237 Other County	-	-	-	-	-	-	-	-
Revenue from County Sources	\$ 62,198	\$ 75,586	\$ 102,807	\$ 75,000	\$ 90,000	\$ 92,025	\$ 94,096	\$ 96,213
<u>State Sources</u>								
5311 Basic Formula	\$ 25,234,499	\$ 26,609,909	\$34,608,480	\$ 36,416,985	\$38,350,537	\$ 39,117,548	\$ 39,899,899	\$ 40,697,897
5319 Classroom Trust	2,457,246	480,883	2,910,303	2,968,823	2,869,399	\$ 2,926,787	\$ 2,985,323	\$ 3,045,029
5324 Parents As	81,900	88,889	71,598	75,000	72,000	\$ 73,440	\$ 74,909	\$ 76,407
5332 Vocational/Technica	21,851	21,822	29,517	15,000	25,000	\$ 25,500	\$ 26,010	\$ 26,530
5337 Adult Education &	60,637	62,764	62,764	55,000	60,000	\$ 61,200	\$ 62,424	\$ 63,672
5369 Residential	28,221	62,072	32,678	40,000	37,000	\$ 37,740	\$ 38,495	\$ 39,265
5397 Other State	-	389,500	7,510	-	-	\$ -	\$ -	\$ -
Revenue from State Sources	\$ 27,884,353	\$ 27,715,839	\$37,722,850	\$ 39,570,808	\$41,413,936	\$ 42,242,215	\$ 43,087,059	\$ 43,948,800
<u>Federal Sources</u>								
5412 Medicaid	\$ 98,473	\$ 195,820	\$ 171,988	\$ 150,000	\$ 165,000	158,400	152,064	145,981
5422 ESSER III	-	6,657,693	74,498	-	-	-	-	-
5423 ESSER II	3,248,675	1,866,920	-	-	-	-	-	-
5431 Missouri Preschool	-	-	100,000	-	-	-	-	-
5436 Adult Education &	126,126	47,724	19,953	145,000	145,000	139,200	133,632	128,287
5451 Title I - Improve	3,455,905	2,211,810	941,846	2,000,000	2,000,000	1,920,000	1,843,200	1,769,472
5461 Title IV, Drug Free	195,751	229,233	230,825	175,000	240,000	230,400	221,184	212,337
5462 Title III - English	233,597	201,257	61,917	200,000	205,000	196,800	188,928	181,371
5465 Title II, Part A -	496,383	352,458	94,199	360,000	340,000	326,400	313,344	300,810
5472 Child Care	29,998	29,999	29,999	-	-	-	-	-
5497 Other Federal	58,423	6,759	93,539	-	-	-	-	-
Revenue from Federal Sources	\$ 7,943,330	\$ 11,799,673	\$ 1,818,764	\$ 3,030,000	\$ 3,095,000	\$ 2,971,200	\$ 2,852,352	\$ 2,738,258
<u>Amounts Received from Other LEAs</u>								
5831 Tuition	\$ 58,822	\$ 54,473	\$ 70,633	\$ 75,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Amounts Received from Other LEAs	\$ 58,822	\$ 54,473	\$ 70,633	\$ 75,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Total Revenue- Special Revenue Fund	\$ 44,829,933	\$ 50,043,774	\$50,554,138	\$ 53,592,100	\$55,462,577	\$ 56,547,208	\$ 59,093,507	\$ 59,843,271

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
Debt Service Fund								
<u>Local Sources</u>								
5111 Taxes, Current Year	\$ 5,488,691	\$ 6,647,440	\$ 6,702,260	\$ 7,723,441	\$ 7,916,527	\$ 8,193,605	\$ 8,357,478	\$ 8,524,627
5112 Taxes, Prior Year	263,743	207,241	231,811	295,002	314,066	\$ 325,058	331,559	338,191
5116 In Lieu Of Tax	-	103,326	-	-	-	-	-	-
5141 Earnings On Investments	191,055	332,345	255,557	200,000	240,000	\$ 248,400	125,000	125,000
5143 Premium On Bonds	-	435,670	-	-	-	-	-	-
Revenue from Local Sources	<u>\$ 5,943,490</u>	<u>\$ 7,726,022</u>	<u>\$ 7,189,628</u>	<u>\$ 8,218,443</u>	<u>\$ 8,470,593</u>	<u>\$ 8,767,064</u>	<u>\$ 8,814,037</u>	<u>\$ 8,987,818</u>
<u>County Sources</u>								
5221 State Assessed Utilities Tax	<u>\$ 127,329</u>	<u>\$ 140,014</u>	<u>\$ 138,786</u>	<u>\$ 169,430</u>	<u>\$ 138,786</u>	<u>\$ 141,909</u>	<u>\$ 145,102</u>	<u>\$ 148,366</u>
Revenue from County Sources	<u>\$ 127,329</u>	<u>\$ 140,014</u>	<u>\$ 138,786</u>	<u>\$ 169,430</u>	<u>\$ 138,786</u>	<u>\$ 141,909</u>	<u>\$ 145,102</u>	<u>\$ 148,366</u>
<u>Other Sources</u>								
5611 Sale Of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5692 Refunding Bonds	-	6,860,000	-	-	-	-	-	-
Revenue from Other Sources	<u>\$ -</u>	<u>\$ 6,860,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue- Debt Service Fund	<u>\$ 6,070,819</u>	<u>\$ 14,726,036</u>	<u>\$ 7,328,414</u>	<u>\$ 8,387,873</u>	<u>\$ 8,609,379</u>	<u>\$ 8,908,972</u>	<u>\$ 8,959,139</u>	<u>\$ 9,136,184</u>

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
Capital Projects Fund								
Local Sources								
5115 M & M Surtax	-	2,195,315	2,198,708	-	-	-	-	-
5141 Earnings on Investments	-	-	129,143	-	-	-	-	-
5143 Premiums on COPs	-	-	568,390	-	-	-	-	-
Revenue from Local Sources	\$ -	\$ 2,195,315	\$ 2,896,241	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources								
5319 Classroom Trust	-	2,087,000	407,074	-	-	-	-	-
Revenue from State Sources	\$ -	\$ 2,087,000	\$ 407,074	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Sources								
5422 ESSER III	\$ -	\$ 5,258,201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5423 ESSER II	377,663	-	-	-	-	-	-	-
5427 Vocational	58,535	152,885	123,944	152,000	-	-	-	-
Revenue from Federal Sources	\$ 436,198	\$ 5,411,086	\$ 123,944	\$ 152,000	\$ -	\$ -	\$ -	\$ -
Other Sources								
5651 Sale Of Buses	\$ -	\$ -	\$ 560,000	\$ -	\$ -	\$ -	\$ -	\$ -
5651 Sale Of Other Property	\$ -	\$ -	\$ 7,724	\$ -	\$ -	\$ -	\$ -	\$ -
5651 Sale Of Other Property	\$ -	\$ -	\$ 6,305,000	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from Other Sources	\$ -	\$ -	\$ 6,872,724	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue- Capital Projects Fund	\$ 436,198	\$ 9,693,401	\$ 10,299,983	\$ 152,000	\$ -	\$ -	\$ -	\$ -
Bond Issue Fund								
Local Sources								
5141 Earnings On Investments	\$ 247,279	\$ 251,485	\$ 89,791	\$ -	\$ -	\$ -	\$ -	\$ -
5143 Premium On Bonds	\$ -	\$ 413,781	\$ -	-	-	-	-	-
Revenue from Local Sources	\$ 247,279	\$ 665,266	\$ 89,791	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources								
5611 Sale Of Bonds	\$ -	\$ 9,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from Other Sources	\$ -	\$ 9,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue- Bond Issue Fund	\$ 247,279	\$ 10,415,266	\$ 89,791	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue- All Funds	\$ 92,964,054	\$ 124,582,392	\$ 123,292,079	\$ 104,281,012	\$ 108,316,438	\$ 110,818,381	\$ 114,192,149	\$ 116,417,436

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

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
General Fund								
Elementary School								
6151 Classified Salaries-Regular	\$ 191	\$ (893)	\$ 4,154	\$ -	\$ -	\$ -	\$ -	\$ -
6152 Classroom Support -	15,115	26,961	231,394	241,506	498,702	514,660	531,130	548,126
6166 Part-Time Support - Classified	-	-	-	8,000	8,000	8,256	8,520	8,793
6211 Teachers' Retirement	24	-	-	-	1,160	-	-	-
6221 Non-Teacher Retirement	1,385	2,151	19,202	20,043	41,695	43,951	45,584	47,282
6231 FICA	949	1,496	14,341	15,211	30,440	32,421	33,458	34,529
6232 Medicare	222	350	3,354	3,560	7,237	7,582	7,825	8,075
6241 Employee Insurance	5,136	7,232	45,651	51,565	111,104	117,770	124,836	132,327
6261 Workers' Compensation	75,922	122,700	143,791	177,068	187,488	196,862	206,706	217,041
6291 Other Benefits	-	-	-	-	-	-	-	-
6319 Other Professional/Technical	26,753	16,130	173,161	267,950	286,050	291,771	297,606	303,559
6332 Repairs And Maintenance	174,041	128,777	168,533	202,009	145,478	148,388	151,355	154,382
6391 Other Purchased Services	4,999	5,630	3,787	4,080	4,080	4,162	4,245	4,330
6411 General Supplies	220,022	400,797	304,601	527,145	955,618	984,287	1,013,815	1,044,230
6431 Textbooks	42,043	233,350	1,216,454	33,000	147,000	340,000	350,200	360,706
6491 Other Supplies And Materials	6,463	7,158	5,041	8,606	8,094	8,337	8,587	8,845
Elementary School	\$ 573,265	\$ 951,839	\$ 2,333,464	\$ 1,559,743	\$ 2,432,146	\$ 2,698,447	\$ 2,783,867	\$ 2,872,223
Middle School								
6151 Classified Salaries-Regular	\$ 802	\$ 949	\$ 10,937					
6152 Classroom Support -	223,907	190,888	258,480	214,191	238,020	245,637	253,497	261,609
6211 Teachers' Retirement	4,221	-	-	-	-	-	-	-
6221 Non-Teacher Retirement	15,457	15,717	22,568	18,161	19,112	19,805	20,522	21,266
6231 FICA	13,932	11,894	16,382	13,281	14,758	15,229	15,717	16,220
6232 Medicare	3,258	2,782	3,831	3,107	3,452	3,562	3,676	3,793
6241 Employee Insurance	44,363	37,552	62,487	50,594	40,633	43,071	45,655	48,395
6261 Workers' Compensation	37,124	62,756	74,592	89,979	96,768	101,606	106,687	112,021
6291 Other Benefits	-	-	-	-	-	-	-	-
6319 Other Professional/Technical	11,475	74,700	100,200	53,700	54,050	55,131	56,234	57,358
6332 Repairs And Maintenance	8,992	9,742	6,007	22,650	9,100	9,282	9,468	9,657
6411 General Supplies	118,415	493,424	59,083	839,893	540,975	557,204	573,920	591,138
6431 Textbooks	219,005	111,614	611,772	288,427	98,000	267,000	275,010	283,260
Middle School	\$ 700,951	\$ 1,012,018	\$ 1,226,339	\$ 1,593,983	\$ 1,114,868	\$ 1,317,528	\$ 1,360,385	\$ 1,404,717

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
High School								
6151 Classified Salaries-Regular	\$ 34,076	\$ 8,149	\$ 13,131	\$ -	\$ -	\$ -	\$ -	\$ -
6152 Classroom Support -	398,450	419,272	432,007	467,585	508,549	524,823	541,617	558,949
6159 Overtime Pay	0	-	-	-	-	-	-	-
6161 Classified Salaries - Part-	3,500	1,500	-	-	-	-	-	-
6211 Teachers' Retirement	10,384	5,112	13,422	14,163	14,785	-	-	-
6221 Non-Teacher Retirement	31,899	32,313	32,343	32,768	34,872	43,413	45,009	46,670
6231 FICA	23,158	23,943	25,027	23,716	26,044	32,539	33,580	34,655
6232 Medicare	5,359	6,060	7,038	6,780	7,374	7,610	7,853	8,105
6241 Employee Insurance	102,440	91,831	84,903	107,910	101,902	108,016	114,497	121,367
6261 Workers' Compensation	41,885	70,259	82,362	106,915	108,864	114,307	120,023	126,024
6291 Other Benefits	-	-	-	-	-	-	-	-
6319 Other Professional/Technical	45,100	46,133	10,000	-	6,000	6,120	6,242	6,367
6332 Repairs And Maintenance	94,349	75,683	95,709	95,900	103,300	105,366	107,473	109,623
6340 Transportation Services	-	-	378	2,000	6,000	6,120	6,242	6,367
6343 Travel	8,187	4,792	-	3,500	3,500	3,570	3,641	3,714
6371 Dues And Memberships	2,477	245	326	400	400	408	416	424
6391 Other Purchased Services	47,672	40,696	170,605	79,658	63,380	64,648	65,941	67,259
6411 General Supplies	348,975	412,427	212,232	439,582	262,293	270,162	278,267	286,615
6431 Textbooks	15,554	245,525	380,304	161,330	90,725	225,000	231,750	238,703
6491 Other Supplies And Materials	-	-	-	24,000	24,000	24,720	25,462	26,225
High School	\$ 1,213,467	\$ 1,483,940	\$ 1,559,787	\$ 1,566,207	\$ 1,361,988	\$ 1,536,821	\$ 1,588,014	\$ 1,641,066
Summer School								
6161 Classified Salaries - Part-	\$ 10,775	\$ 13,875	\$ 17,533	\$ -	\$ -	\$ -	\$ -	\$ -
6221 Non-Teacher Retirement	595	952	-	-	-	-	-	-
6231 FICA	538	860	1,045	-	-	-	-	-
6232 Medicare	156	201	1,005	-	-	-	-	-
6261 Workers' Compensation	1,959	4,544	254	-	-	-	-	-
6291 Other Benefits	-	-	5,028	6,920	7,560	7,711	7,865	8,023
6311 Instruction Services	-	-	-	-	10,000	10,200	10,404	10,612
6411 General Supplies	10,249	7,178	5,974	7,500	7,500	7,725	7,957	8,195
Summer School	\$ 24,273	\$ 27,610	\$ 30,839	\$ 14,420	\$ 25,060	\$ 25,636	\$ 26,226	\$ 26,830

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
Alternative Programs								
6151 Classified Salaries-Regular	\$ 343	\$ 33,042	\$ 1,611	\$ -	\$ -	\$ -	\$ -	\$ -
6152 Classroom Support -	85,092	104,782	116,929	120,894	124,110	128,082	132,180	136,410
6159 Overtime Pay	0	-	-	-	-	-	-	-
6211 Teachers' Retirement	6,662	11,464	7,501	7,679	7,965	8,220	8,483	8,754
6221 Non-Teacher Retirement	4,304	6,093	6,922	7,474	7,776	8,025	8,282	8,547
6231 FICA	3,077	4,274	4,847	4,998	5,130	5,294	5,464	5,638
6232 Medicare	1,232	1,992	1,712	1,748	1,793	1,850	1,910	1,971
6241 Employee Insurance	23,297	30,851	34,148	41,052	44,199	46,851	49,662	52,642
6261 Workers' Compensation	727	1,857	3,041	3,713	3,024	3,175	3,334	3,501
6291 Other Benefits	-	-	-	-	-	-	-	-
6319 Other Professional/Technical	11,250	5,000	-	-	-	-	-	-
6332 Repairs And Maintenance	-	-	-	13,000	13,000	13,260	13,525	13,796
6343 Travel	-	-	-	900	-	-	-	-
6361 Telecommunications	-	-	-	-	-	-	-	-
6411 General Supplies	2,777	1,727	2,374	7,500	7,500	7,725	7,957	8,195
Alternative Programs	\$ 138,762	\$ 201,082	\$ 179,085	\$ 208,958	\$ 214,497	\$ 222,482	\$ 230,796	\$ 239,454
Special Programs								
6261 Workers' Compensation	\$ 2,142	\$ 3,495	\$ 4,164	\$ 5,472	\$ 6,086	6,390	6,710	7,045
6291 Other Benefits	-	\$ -	\$ -	\$ -	-	-	-	-
6319 Other Professional/Technical	125	\$ -	\$ 115	\$ 500	500	500	500	500
6340 Transportation Services	-	\$ -	\$ -	\$ -	-	-	-	-
6341 Contracted Pupil Transport.	1,007	\$ -	\$ 759	\$ -	-	-	-	-
6343 Travel	25,563	\$ 78,096	\$ 3,001	\$ 500	250	500	500	500
6411 General Supplies	10,215	\$ 14,049	\$ 3,873	\$ 11,384	5,060	5,212	5,368	5,529
Special Programs	\$ 39,052	\$ 95,640	\$ 11,912	\$ 17,856	\$ 11,896	\$ 12,602	\$ 13,078	\$ 13,575

	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Budget 2027	Forecast 2028	Forecast 2029	Forecast 2030
Culturally Different								
6151 Classified Salaries-Regular	\$ 7,269	\$ 2,180	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -
6152 Classroom Support -	236,217	236,927	-	-	-	-	-	-
6161 Classified Salaries - Part-	-	-	-	-	-	-	-	-
6211 Teachers' Retirement	-	-	-	-	-	-	-	-
6221 Non-Teacher Retirement	21,257	19,865	8	-	-	-	-	-
6231 FICA	14,118	13,896	6	-	-	-	-	-
6232 Medicare	3,302	3,250	1	-	-	-	-	-
6241 Employee Insurance	67,026	52,203	27	-	-	-	-	-
6261 Workers' Compensation	9,147	14,098	15,986	28,950	24,192	25,402	26,672	28,005
6291 Other Benefits	-	-	-	-	-	-	-	-
6411 General Supplies	197,492	87,217	96,287	1,936,617	1,946,651	2,005,051	2,065,202	2,127,158
Culturally Different	\$ 555,828	\$ 429,636	\$ 112,410	\$ 1,965,567	\$ 1,970,843	\$ 2,030,452	\$ 2,091,874	\$ 2,155,163
Bilingual								
6113 Classroom Support - Certified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6131 Extra Duty - Instruction	2,000	2,000	1,000	-	-	-	-	-
6151 Classified Salaries-Regular	7,127	7,954	8,236	-	-	-	-	-
6152 Classroom Support -	35,456	46,751	208,378	162,620	131,269	135,470	139,805	144,278
6161 Classified Salaries - Part-	79,620	-	-	-	-	-	-	-
6163 Part-Time	(0)	91,934	112,694	81,500	91,500	94,428	97,450	100,568
6211 Teachers' Retirement	-	-	29	-	-	-	-	-
6221 Non-Teacher Retirement	4,260	5,448	18,666	8,444	10,866	11,214	11,573	11,943
6231 FICA	7,488	8,803	19,949	5,635	13,813	14,255	14,711	15,182
6232 Medicare	1,751	2,071	4,669	1,318	3,231	3,334	3,441	3,551
6241 Employee Insurance	10,067	12,596	42,343	38,861	27,174	28,804	30,533	32,365
6261 Workers' Compensation	11,332	20,153	1,609	33,067	32,508	34,133	35,840	37,632
6291 Other Benefits	-	-	-	-	-	-	-	-
6319 Other Professional/Technical	39,106	57,649	82,043	31,500	31,500	32,130	32,773	33,428
6332 Repairs And Maintenance	3,250	21,250	25,500	25,500	25,500	26,010	26,530	27,061
6343 Travel	3,900	-	-	-	-	-	-	-
6411 General Supplies	24,301	21,010	24,168	8,965	9,060	9,332	9,612	9,900
Bilingual	\$ 229,658	\$ 297,619	\$ 549,284	\$ 397,410	\$ 376,421	\$ 389,110	\$ 402,266	\$ 415,908

Financial Section

		Actual 2023	Actual 2024	Actual 2025	Budget 2026	Budget 2027	Forecast 2028	Forecast 2029	Forecast 2030
Vocational Education									
6261	Workers' Compensation	\$ -	\$ -	\$ 22,237	\$ -	\$ 15	\$ 15	\$ 16	\$ 16
6319	Other Professional/Technical	-	\$ 2,500	\$ -	\$ -	-	-	-	-
6332	Repairs And Maintenance	90	\$ 1,573	\$ -	\$ -	-	-	-	-
6340	Transportation Services	-	\$ -	\$ -	\$ 2,500	2,500	2,550	2,601	2,653
6341	Contracted Pupil Transport.	13,182	\$ -	\$ 136	\$ -	-	-	-	-
6343	Travel	-	\$ -	\$ 2,400	\$ -	-	-	-	-
6371	Dues And Memberships	11,380	\$ 13,290	\$ 15,972	\$ 10,990	-	-	-	-
6391	Other Purchased Services	978	\$ 525	\$ 12,584	\$ 3,600	4,000	4,080	4,162	4,245
6411	General Supplies	74,671	\$ 76,390	\$ 79,155	\$ 90,187	93,497	96,302	99,191	102,167
	Vocational Education	\$ 100,300	\$ 94,278	\$ 132,484	\$ 107,277	\$ 100,012	\$ 102,947	\$ 105,969	\$ 109,080
Student Activities									
6131	Extra Duty - Instruction	\$ 3,710	\$ 12,200	\$ 4,560	\$ -	\$ -	\$ -	\$ -	\$ -
6151	Classified Salaries-Regular	61,537	75,400	80,137	-	-	-	-	-
6156	Professional/Technical -	0	-	-	52,020	87,375	90,171	93,056	96,034
6159	Overtime Pay	-	-	-	-	-	-	-	-
6161	Classified Salaries - Part-	4,005	-	2,218	1,000	1,000	1,032	1,065	1,099
6163	Part-Time	-	-	-	5,010	11,610	11,982	12,365	12,761
6166	Part-Time Support - Classified	-	4,418	-	-	1,530	1,579	1,629	1,682
6176	Extra-Duty - Support	-	-	-	23,120	47,547	48,498	49,468	50,457
6211	Teachers' Retirement	1,193	\$ 1,362	\$ 530	\$ -	7,053	7,279	7,512	7,752
6221	Non-Teacher Retirement	4,308	\$ 5,557	\$ 5,548	\$ 6,001	7,930	8,184	8,446	8,716
6231	FICA	3,710	\$ 5,032	\$ 5,154	\$ 4,886	6,327	6,529	6,738	6,954
6232	Medicare	984	\$ 1,313	\$ 1,255	\$ 1,151	2,167	2,236	2,308	2,382
6241	Employee Insurance	10,166	\$ 10,572	\$ 11,334	\$ 15,705	27,241	28,875	30,608	32,444
6261	Workers' Compensation	4,253	\$ 6,978	\$ 8,435	\$ 12,475	11,340	11,907	12,502	13,127
6291	Other Benefits	-	\$ -	\$ -	\$ -	-	-	-	-
6319	Other Professional/Technical	2,547	\$ 1,326	\$ 1,677	\$ 3,000	3,000	3,060	3,121	3,184
6332	Repairs And Maintenance	574	\$ 981	\$ 162	\$ 5,525	5,500	5,610	5,722	5,837
6340	Transportation Services	0	\$ -	\$ -	\$ 81,810	74,450	75,939	77,458	79,007
6341	Contracted Pupil Transport.	70,968	\$ -	\$ 80,719	\$ 6,500	6,500	6,630	6,763	6,898
6343	Travel	19,369	\$ 13,248	\$ 20,058	\$ 27,366	25,140	25,643	26,156	26,679
6363	Printing And Binding	-	\$ 1,167	\$ 1,089	\$ 1,800	1,800	1,836	1,873	1,910
6371	Dues And Memberships	-	\$ -	\$ 1,645	\$ 145	145	148	151	154
6391	Other Purchased Services	45,709	\$ 59,403	\$ 69,817	\$ 95,600	97,680	99,634	101,626	103,659
6398	Other Expenses	11,500	\$ 10,000	\$ 14,000	\$ 1,000	-	-	-	-
6411	General Supplies	436,494	\$ 495,607	\$ 688,683	\$ 203,083	188,850	194,516	200,351	206,361
6491	Other Supplies And Materials	2,750	\$ 1,884	\$ 5,926	\$ 15,550	15,350	15,811	16,285	16,773
	Student Activities	\$ 683,779	\$ 706,448	\$ 1,002,947	\$ 562,747	\$ 629,535	\$ 647,097	\$ 665,203	\$ 683,870

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
Payments to Other Districts								
6319 Other Professional/Technical	\$ 189,870	\$ 405,990	\$ 163,144	\$ -	\$ -	\$ -	\$ -	\$ -
Payments to Other Districts	\$ 189,870	\$ 405,990	\$ 163,144	\$ -	\$ -	\$ -	\$ -	\$ -
Attendance Services								
6122 Part-Time Instruction -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6151 Classified Salaries-Regular	591,015	\$ 548,551	\$ 655,557	\$ -	-	-	-	-
6152 Classroom Support -	28,642	\$ 49,832	\$ 40,261	\$ 54,328	56,229	58,028	59,885	61,802
6156 Professional/Technical -	0	\$ -	\$ -	\$ 556,917	462,825	477,635	492,920	508,693
6157 Clerical - Classified	0	\$ -	\$ -	\$ 234,202	288,259	297,483	307,003	316,827
6159 Overtime Pay	(0)	\$ -	\$ -	\$ 1,800	1,800	1,858	1,917	1,978
6161 Classified Salaries - Part-	-	\$ 3,865	\$ 2,946	\$ -	-	-	-	-
6164 Part-Time Clerical - Classified	-	\$ -	\$ -	\$ 6,000	6,000	6,192	6,390	6,595
6211 Teachers' Retirement	12,506	\$ 13,248	\$ 14,003	\$ 25,342	15,520	16,017	16,529	17,058
6221 Non-Teacher Retirement	43,758	\$ 41,903	\$ 49,533	\$ 52,828	58,809	60,691	62,633	64,637
6231 FICA	33,177	\$ 31,766	\$ 37,124	\$ 38,862	43,763	45,163	46,609	48,100
6232 Medicare	8,863	\$ 8,598	\$ 9,918	\$ 11,259	11,582	11,953	12,335	12,730
6241 Employee Insurance	106,522	\$ 105,872	\$ 124,850	\$ 159,946	161,786	171,493	181,783	192,690
6261 Workers' Compensation	4,430	\$ 7,601	\$ 8,442	\$ 18,704	12,096	12,701	13,336	14,003
6291 Other Benefits	-	\$ -	\$ -	\$ -	-	-	-	-
6319 Other Professional/Technical	44,296	\$ 45,010	\$ 5,000	\$ -	-	-	-	-
6343 Travel	4,607	\$ 6,551	\$ 2,389	\$ 7,600	15,049	15,350	15,657	15,970
6371 Dues And Memberships	867	\$ 669	\$ 2,764	\$ 600	600	612	624	637
6411 General Supplies	25,481	\$ 17,660	\$ 14,299	\$ 16,500	14,000	14,420	14,853	15,298
Attendance Services	\$ 904,165	\$ 881,126	\$ 967,086	\$ 1,184,888	\$ 1,148,318	\$ 1,189,596	\$ 1,232,473	\$ 1,277,017

Financial Section

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
Guidance Services									
6161	Classified Salaries - Part-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6166	Part-Time Support - Classified	-	-	-	4,000	4,000	4,128	4,260	4,396
6221	Non-Teacher Retirement	-	-	-	-	580	599	618	637
6231	FICA	-	-	-	248	-	-	-	-
6232	Medicare	-	-	-	58	58	60	62	64
6261	Workers' Compensation	11,320	18,128	19,822	23,997	28,879	30,323	31,839	33,431
6291	Other Benefits	-	-	-	-	-	-	-	-
6319	Other Professional/Technical	139,887	162,648	204,333	132,335	144,023	146,903	149,842	152,838
6332	Repairs And Maintenance	-	-	-	1,100	1,100	1,122	1,144	1,167
6343	Travel	2,890	2,603	2,875	3,750	3,600	3,672	3,745	3,820
6371	Dues And Memberships	639	493	405	1,160	1,100	1,122	1,144	1,167
6411	General Supplies	23,068	18,179	19,714	35,964	37,010	38,120	39,264	40,442
	Guidance Services	\$ 177,805	\$ 202,051	\$ 247,149	\$ 202,612	\$ 220,350	\$ 226,049	\$ 231,918	\$ 237,964
Health Services									
6151	Classified Salaries-Regular	\$ 372,106	\$ 251,909	\$ 285,217	\$ 40,143	\$ 41,494	42,822	44,192	45,606
6156	Professional/Technical -	\$ -	\$ -	\$ -	\$ 484,609	\$ 493,770	509,571	525,877	542,705
6161	Classified Salaries - Part-	10,000	\$ 6,440	\$ 4,980	\$ -	-	-	-	-
6163	Part-Time	-	\$ -	\$ -	\$ 3,000	3,000	3,096	3,195	3,297
6171	Vacation/Sick Pay - Classified	-	\$ 6,750	\$ -	\$ -	-	-	-	-
6173	Extra Duty -	-	\$ -	\$ -	\$ -	-	-	-	-
6221	Non-Teacher Retirement	31,245	\$ 21,166	\$ 24,053	\$ 46,260	48,168	49,709	51,300	52,942
6231	FICA	22,853	\$ 15,917	\$ 17,392	\$ 31,471	32,678	33,724	34,803	35,917
6232	Medicare	5,345	\$ 3,723	\$ 4,068	\$ 7,367	7,651	7,896	8,148	8,409
6241	Employee Insurance	76,304	\$ 54,489	\$ 62,335	\$ 147,105	154,675	163,956	173,793	184,220
6261	Workers' Compensation	2,974	\$ 3,811	\$ 2,963	\$ 3,895	6,048	6,350	6,668	7,001
6291	Other Benefits	-	\$ -	\$ -	\$ -	-	-	-	-
6319	Other Professional/Technical	130,692	\$ 323,274	\$ 294,918	\$ 10,000	70,000	71,400	72,828	74,285
6343	Travel	312	\$ 1,720	\$ 837	\$ 500	500	510	520	531
6411	General Supplies	43,962	\$ 15,971	\$ 8,556	\$ 12,000	11,940	12,298	12,667	13,047
	Health Services	\$ 695,792	\$ 705,170	\$ 705,319	\$ 786,350	\$ 869,924	\$ 901,331	\$ 933,992	\$ 967,960

Financial Section

	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Budget 2027	Forecast 2028	Forecast 2029	Forecast 2030
Improvement of Instruction Services								
6111 Instruction - Certified	\$ 55,516	\$ 58,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6113 Classroom Support - Certified	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6151 Classified Salaries-Regular	61,321	\$ 64,535	\$ 52,894	\$ -	\$ -	\$ -	\$ -	\$ -
6152 Classroom Support -	47,420	\$ 55,564	\$ -	\$ 61,376	\$ -	\$ -	\$ -	\$ -
6157 Clerical - Classified	(0)	\$ -	\$ -	\$ 55,161	57,102	58,929	60,815	62,761
6159 Overtime Pay	(0)	\$ -	\$ -	\$ 1,500	1,500	1,548	1,598	1,649
6161 Classified Salaries - Part-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6211 Teachers' Retirement	(9,064)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6221 Non-Teacher Retirement	17,613	\$ 14,411	\$ 4,278	\$ 15,153	4,951	5,109	5,273	5,442
6231 FICA	13,260	\$ 10,899	\$ 3,176	\$ 11,342	3,563	3,677	3,795	3,916
6232 Medicare	2,341	\$ 2,549	\$ 743	\$ 2,653	834	861	888	917
6241 Employee Insurance	30,518	\$ 32,179	\$ 9,898	\$ 25,359	13,584	14,399	15,263	16,179
6261 Workers' Compensation	4,095	\$ 8,267	\$ 10,511	\$ 11,468	13,608	14,288	15,003	15,753
6291 Other Benefits	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6312 Program Improvement	43,893	\$ 7,000	\$ 9,822	\$ -	100,000	102,000	104,040	106,121
6343 Travel	4,480	\$ 13,216	\$ 1,187	\$ 154,500	4,000	4,080	4,162	4,245
6371 Dues And Memberships	1,481	\$ 2,120	\$ 2,592	\$ 2,100	2,100	2,142	2,185	2,229
6411 General Supplies	23,047	\$ 27,960	\$ 23,568	\$ 14,500	16,000	16,480	16,974	17,484
Improvement of Instruction	\$ 295,922	\$ 297,552	\$ 118,669	\$ 355,112	\$ 217,242	\$ 223,514	\$ 229,995	\$ 236,694
Professional Development								
6122 Part-Time Instruction	\$ -	\$ 451	-	-	\$ -	\$ -	\$ -	\$ -
6221 Non-Teacher Retirement	-	\$ 31	-	-	\$ -	\$ -	\$ -	\$ -
6231 FICA	-	\$ 28	-	-	\$ -	\$ -	\$ -	\$ -
6232 Medicare	-	\$ 7	-	-	\$ -	\$ -	\$ -	\$ -
6261 Workers' Compensation	998	\$ 1,919	\$ 1,880	\$ 3,604	\$ 2,116	2,222	2,333	2,450
6291 Other Benefits	-	-	-	-	-	-	-	-
6312 Program Improvement	540	-	-	-	-	-	-	-
6319 Other Professional/Technical	221,301	240,045	324,873	214,000	124,000	126,480	129,010	131,590
6343 Travel	122,615	93,637	168,882	138,719	171,310	174,736	178,231	181,796
6371 Dues And Memberships	2,445	2,400	2,100	2,200	-	-	-	-
6391 Other Purchased Services	23,374	2,866	14,060	39,000	40,600	41,412	42,240	43,085
6411 General Supplies	60,989	50,134	42,958	33,679	25,399	26,161	26,946	27,754
Professional Development	\$ 432,263	\$ 391,518	\$ 554,753	\$ 431,202	\$ 363,425	\$ 371,011	\$ 378,759	\$ 386,674

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
Media Services									
6151	Classified Salaries-Regular	\$ 243,182	\$ 229,629	\$ 238,904	\$ -	\$ -	\$ -	\$ -	\$ -
6158	Trades & Services - Classified	0	\$ -		\$ 246,784	255,422	263,596	272,031	280,736
6159	Overtime Pay	0	\$ -	\$ -	5,000	5,000	5,160	5,325	5,496
6161	Classified Salaries - Part-	55,030	\$ 47,564	\$ 32,547	\$ -	-	-	-	-
6165	Part-Time Trades & Services -	-	\$ -	\$ -	\$ 45,000	57,000	58,824	60,706	62,649
6221	Non-Teacher Retirement	21,278	\$ 19,981	\$ 20,269	\$ 21,822	22,446	23,164	23,906	24,671
6231	FICA	18,455	\$ 17,178	\$ 16,784	\$ 18,339	19,607	20,234	20,882	21,550
6232	Medicare	4,316	\$ 4,018	\$ 3,925	\$ 4,290	4,313	4,451	4,593	4,740
6241	Employee Insurance	60,567	\$ 55,105	\$ 56,666	\$ 66,421	71,373	75,655	80,195	85,006
6261	Workers' Compensation	5,669	\$ 8,529	\$ 9,666	\$ 12,385	13,608	14,288	15,003	15,753
6291	Other Benefits	-	\$ -	\$ -	\$ -	-	-	-	-
6332	Repairs And Maintenance	7,082	\$ 21,536	\$ 23,858	\$ 25,698	35,685	36,399	37,127	37,869
6343	Travel	1,623	\$ 10,513	\$ 2,430	\$ 6,000	6,000	6,120	6,242	6,367
6411	General Supplies	21,535	\$ 11,925	\$ 11,223	\$ 15,949	14,775	15,218	15,675	16,145
6441	Library Books	56,727	\$ 91,585	\$ 73,981	\$ 88,356	89,180	91,855	94,611	97,449
6451	Resource Materials	2,486	\$ 1,913	\$ 1,389	\$ 9,100	10,615	10,933	11,261	11,599
	Media Services	\$ 497,949	\$ 519,476	\$ 491,642	\$ 565,144	\$ 605,024	\$ 625,899	\$ 647,557	\$ 670,031
Board of Education Services									
6315	Audit Services	\$ 17,500	\$ 17,500	\$ 17,765	\$ 17,500	\$ 17,500	\$ 17,500	\$ 18,375	\$ 18,375
6317	Legal Services	44,470	\$ 28,223	\$ 32,708	\$ 32,450	43,200	44,064	44,945	45,844
6318	Election Services	25	\$ 8	\$ 6	\$ 35,000	35,000	35,700	36,414	37,142
6319	Other Professional/Technical	10,242	\$ 6,425	\$ 4,685	\$ 19,000	18,000	18,360	18,727	19,102
6343	Travel	19,986	\$ 19,029	\$ 38,770	\$ 15,000	13,000	13,260	13,525	13,796
6352	Liability Insurance	364,653	\$ 380,074	\$ 517,741	\$ 543,011	621,452	\$ 652,525	\$ 685,151	\$ 719,408
6371	Dues And Memberships	27,680	\$ -	\$ 35,751	\$ 37,000	52,000	53,040	54,101	55,183
6411	General Supplies	14,450	\$ 6,144	\$ 6,144	\$ 5,000	5,000	5,100	5,202	5,306
	Board of Education Services	\$ 499,005	\$ 457,403	\$ 653,570	\$ 703,961	\$ 805,152	\$ 839,549	\$ 876,440	\$ 914,156

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
Executive Administration Services								
6151 Classified Salaries-Regular	\$ 431,618	\$ 432,959	\$ 458,079	\$ -	\$ -	\$ -	\$ -	\$ -
6154 Administration - Classified	0	-	-	\$ 120,165	124,371	128,351	132,458	136,697
6156 Professional/Technical -	(0)	-	-	\$ 277,525	287,997	297,213	306,724	316,539
6157 Clerical - Classified	(0)	-	-	\$ 63,731	65,630	67,730	69,898	72,134
6159 Overtime Pay	0	-	-	\$ 3,000	10,000	10,200	10,404	10,612
6161 Classified Salaries - Part-	-	-	-	\$ -	-	-	-	-
6221 Non-Teacher Retirement	32,695	\$ 34,002	\$ 36,024	\$ 37,072	39,297	40,555	41,852	43,192
6231 FICA	25,497	\$ 25,533	\$ 27,247	\$ 27,681	29,589	30,536	31,513	32,521
6232 Medicare	5,963	\$ 5,972	\$ 6,372	\$ 6,476	6,921	7,142	7,371	7,607
6241 Employee Insurance	61,053	\$ 64,162	\$ 68,069	\$ 76,984	85,984	91,143	96,612	102,408
6261 Workers' Compensation	3,914	\$ 6,483	\$ 7,502	\$ 10,179	10,584	11,113	11,669	12,252
6291 Other Benefits	-	\$ -	\$ -	\$ -	-	-	-	-
6312 Program Improvement	16,583	\$ -	\$ -	\$ -	-	-	-	-
6319 Other Professional/Technical	64,660	\$ 59,862	\$ 85,446	\$ 74,000	78,900	80,478	82,088	83,729
6343 Travel	16,622	\$ 39,673	\$ 16,095	\$ 16,450	20,950	21,369	21,796	22,232
6361 Telecommunications	9,882	\$ 17,352	\$ 11,164	\$ -	-	-	-	-
6362 Advertising	3,248	\$ 3,916	\$ 4,443	\$ 7,500	7,500	7,650	7,803	7,959
6363 Printing And Binding	20,882	\$ 22,918	\$ 29,566	\$ 70,500	66,800	68,136	69,499	70,889
6364 Postage	-	\$ -	\$ -	\$ 11,700	11,700	11,934	12,173	12,416
6371 Dues And Memberships	29,680	\$ 87,164	\$ 55,817	\$ 5,655	5,895	6,013	6,133	6,256
6391 Other Purchased Services	5,250	\$ 13,918	\$ 8,730	\$ 33,800	8,500	8,670	8,843	9,020
6411 General Supplies	45,432	\$ 16,243	\$ 19,972	\$ 25,300	22,700	23,381	24,082	24,805
6491 Other Supplies And Materials	31,098	\$ 29,693	\$ 24,348	\$ 37,025	39,450	40,634	41,853	43,108
Executive Administration	\$ 804,076	\$ 859,850	\$ 858,874	\$ 904,743	\$ 922,768	\$ 952,247	\$ 982,770	\$ 1,014,377

		<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Budget 2027</u>	<u>Forecast 2028</u>	<u>Forecast 2029</u>	<u>Forecast 2030</u>
Administrative Technology									
6151	Classified Salaries-Regular	\$ 420,914	\$ 398,271	\$ 405,354	\$ -	\$ -	\$ -	\$ -	\$ -
6154	Administration - Classified	-	\$ -	\$ -	\$ 150,800	156,078	161,072	166,227	171,546
6156	Professional/Technical -	(0)	\$ -	\$ -	\$ 265,933	275,242	284,050	293,139	302,520
6159	Overtime Pay	-	\$ -	\$ -	\$ -	-	-	-	-
6161	Classified Salaries - Part-	44,999	\$ 57,488	\$ 12,815	\$ -	-	-	-	-
6164	Part-Time Clerical - Classified	0	\$ -	\$ -	\$ -	-	-	-	-
6171	Vacation/Sick Pay - Classified	-	\$ -	\$ 18,421	\$ -	-	-	-	-
6211	Teachers' Retirement	8,954	\$ 2,647	\$ 15,115	\$ 15,807	16,404	16,929	17,471	18,030
6221	Non-Teacher Retirement	29,534	\$ 32,852	\$ 21,489	\$ 21,709	22,595	23,318	24,064	24,834
6231	FICA	28,884	\$ 27,896	\$ 27,207	\$ 25,736	26,638	27,490	28,370	29,278
6232	Medicare	6,755	\$ 6,524	\$ 6,363	\$ 6,020	6,231	6,430	6,636	6,849
6241	Employee Insurance	58,123	\$ 52,304	\$ 54,801	\$ 63,351	67,857	71,928	76,244	80,819
6261	Workers' Compensation	3,020	\$ 4,399	\$ 4,739	\$ 5,860	6,804	7,144	7,501	7,876
6291	Other Benefits	-	\$ -	\$ -	\$ -	-	-	-	-
6319	Other Professional/Technical	63,965	\$ 110,410	\$ 44,914	\$ 26,997	38,200	38,964	39,743	40,538
6332	Repairs And Maintenance	399,008	\$ 525,725	\$ 530,355	\$ 665,887	667,800	681,156	694,779	708,675
6343	Travel	-	\$ 435	\$ 1,439	\$ 5,000	5,000	5,100	5,202	5,306
6361	Telecommunications	140,299	\$ 141,384	\$ 118,749	\$ 79,620	83,000	84,660	86,353	88,080
6371	Dues And Memberships	-	\$ -	\$ 995	\$ 2,900	2,900	2,958	3,017	3,078
6411	General Supplies	414,673	\$ 48,119	\$ 378,884	\$ 167,097	102,000	105,060	108,212	111,458
6491	Other Supplies And Materials	10,978	\$ 32,086	\$ 7,041	\$ 9,350	8,000	8,240	8,487	8,742
Administrative Technology		\$ 1,630,107	\$ 1,440,540	\$ 1,648,681	\$ 1,512,067	\$ 1,484,749	\$ 1,524,501	\$ 1,565,447	\$ 1,607,628

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
School Administrative Services								
6151 Classified Salaries-Regular	\$ 1,132,310	\$ 1,191,096	\$ 1,302,332	\$ -	\$ -	\$ -	\$ -	\$ -
6157 Clerical - Classified	0	\$ -	\$ -	\$ 1,312,322	1,438,182	1,484,204	1,531,698	1,580,713
6159 Overtime Pay	(0)	\$ -	\$ -	\$ 7,000	21,893	22,594	23,317	24,063
6161 Classified Salaries - Part-	2,604	\$ 975	\$ 5,835	\$ -	-	-	-	-
6171 Vacation/Sick Pay - Classified	559	\$ 5,959	\$ 3,703	\$ -	-	-	-	-
6183 Substitute - Clerical	-	\$ -	\$ -	\$ -	-	-	-	-
6221 Non-Teacher Retirement	95,062	\$ 100,057	\$ 107,444	\$ 113,302	128,149	132,250	136,482	140,849
6231 FICA	68,014	\$ 71,790	\$ 78,812	\$ 79,275	87,397	90,194	93,080	96,058
6232 Medicare	15,906	\$ 16,790	\$ 18,432	\$ 18,547	20,449	21,103	21,779	22,476
6241 Employee Insurance	267,691	\$ 279,461	\$ 287,572	\$ 341,222	418,357	443,458	470,066	498,270
6261 Workers' Compensation	23,206	\$ 36,466	\$ 39,527	\$ 51,421	57,456	60,329	63,345	66,513
6291 Other Benefits	-	\$ -	\$ -	\$ -	-	-	-	-
6319 Other Professional/Technical	3,938	\$ 1,719	\$ 5,866	\$ 5,900	5,900	6,018	6,138	6,261
6332 Repairs And Maintenance	777	\$ 1,591	\$ 483	\$ 1,000	500	510	520	531
6333 Building Lease/Rental	19,699	\$ 22,903	\$ 22,851	\$ 20,000	20,000	20,400	20,808	21,224
6343 Travel	13,392	\$ 31,560	\$ 16,289	\$ 13,711	19,150	19,533	19,924	20,322
6361 Telecommunications	135	\$ 141	\$ -	\$ -	-	-	-	-
6363 Printing And Binding	156	\$ -	\$ 4,428	\$ 6,500	7,000	7,140	7,283	7,428
6364 Postage	-	\$ -	\$ -	\$ 700	300	306	312	318
6371 Dues And Memberships	688	\$ 3,020	\$ 475	\$ 2,880	2,880	2,938	2,996	3,056
6391 Other Purchased Services	1,856	\$ 4,765	\$ 8,138	\$ 3,760	2,650	2,703	2,757	2,812
6411 General Supplies	103,424	\$ 133,779	\$ 126,298	\$ 130,550	128,735	132,597	136,575	140,672
6491 Other Supplies And Materials	3,853	\$ 3,248	\$ 8,412	\$ 3,900	3,900	4,017	4,138	4,262
School Administrative Services	\$ 1,753,268	\$ 1,905,320	\$ 2,036,897	\$ 2,111,990	\$ 2,362,898	\$ 2,450,293	\$ 2,541,217	\$ 2,635,828

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
Operation of Plant Services								
6151 Classified Salaries-Regular	\$ 1,565,579	\$ 1,869,787	\$ 1,925,254	\$ -	\$ -	\$ -	\$ -	\$ -
6154 Administration - Classified	0	\$ -	\$ -	\$ 395,268	403,950	416,876	430,216	443,983
6157 Clerical - Classified	(0)	\$ -	\$ -	\$ 63,731	-	-	-	-
6158 Trades & Services - Classified	0	\$ -	\$ -	\$ 1,623,050	1,732,300	1,787,734	1,844,941	1,903,979
6159 Overtime Pay	0	\$ -	\$ -	\$ 27,000	29,000	29,928	30,886	31,874
6161 Classified Salaries - Part-	3,008	-	7,275	-	-	-	-	-
6166 Part-Time Support - Classified	-	-	-	4,000	4,000	4,128	4,260	4,396
6171 Vacation/Sick Pay - Classified	10,664	-	-	-	-	-	-	-
6211 Teachers' Retirement	20,134	\$ 21,422	\$ 5,938	\$ 26,486	26,617	27,469	28,348	29,255
6221 Non-Teacher Retirement	116,310	\$ 140,274	\$ 151,152	\$ 169,032	167,354	172,709	178,236	183,940
6231 FICA	88,113	\$ 105,771	\$ 114,902	\$ 119,421	122,501	126,421	130,467	134,641
6232 Medicare	22,464	\$ 26,724	\$ 27,736	\$ 30,404	31,126	32,122	33,150	34,211
6241 Employee Insurance	299,110	\$ 348,425	\$ 352,165	\$ 424,115	462,808	490,576	520,011	551,212
6261 Workers' Compensation	9,525	\$ 15,623	\$ 20,569	\$ 25,936	25,855	27,148	28,505	29,930
6291 Other Benefits	-	\$ -	\$ -	\$ -	-	-	-	-
6319 Other Professional/Technical	627,310	\$ 437,166	\$ 1,332,992	\$ 705,630	511,485	521,715	532,149	542,792
6331 Cleaning Services	2,108,096	\$ 2,210,995	\$ 2,314,647	\$ 2,426,524	2,427,102	2,499,915	2,574,913	2,652,160
6332 Repairs And Maintenance	2,750,076	\$ 1,177,844	\$ 1,017,469	\$ 891,003	1,160,809	1,184,025	1,207,706	1,231,860
6334 Equipment Lease/Rental	31,507	\$ 41,419	\$ -	\$ -	-	-	-	-
6335 Water And Sewer	284,173	\$ 323,401	\$ 327,540	\$ 390,500	358,900	366,078	373,400	380,868
6336 Trash Removal	103,950	\$ 93,535	\$ 100,705	\$ 116,475	103,200	105,264	107,369	109,517
6339 Other Property Services	329,545	\$ 270,777	\$ 451,286	\$ 314,250	297,470	303,419	309,488	315,678
6343 Travel	2,177	\$ 1,128	\$ 4,044	\$ 4,450	4,450	4,539	4,630	4,722
6351 Property Insurance	334,598	\$ 446,453	\$ 618,041	\$ 691,106	746,394	791,178	838,648	888,967
6361 Telecommunications	131,174	\$ 152,246	\$ 178,592	\$ 267,104	198,704	202,678	206,732	210,866
6371 Dues And Memberships	-	\$ 141	\$ 100	\$ 250	250	255	260	265
6411 General Supplies	1,071,196	\$ 840,485	\$ 795,011	\$ 1,020,190	905,170	923,273	941,739	960,574
6481 Electric	915,911	\$ 961,623	\$ 954,632	\$ 1,281,135	1,324,745	1,367,137	1,410,885	1,456,034
6482 Natural Gas	359,574	\$ 364,500	\$ 286,343	\$ 320,870	306,170	315,967	326,078	336,513
6486 Gasoline/Diesel	31,806	\$ 31,295	\$ 25,946	\$ 30,000	28,000	28,896	29,821	30,775
Operation of Plant Services	\$11,216,000	\$ 9,881,034	\$ 11,012,339	\$ 11,367,930	\$ 11,378,360	\$ 11,729,451	\$ 12,092,837	\$ 12,469,011
Contracted Pupil Transportation Services								
6340 Transportation Services	\$ -	\$ -	\$ -	\$ 110,040	\$ 95,725	\$ 97,640	\$ 99,592	\$ 101,584
6341 Contracted Pupil Transport.	1,332,794	\$ 820,719	\$ 1,516,787	\$ 1,100,000	1,300,000	1,326,000	1,352,520	1,379,570
Contracted Pupil Transportation	\$ 1,332,794	\$ 820,719	\$ 1,516,787	\$ 1,210,040	\$ 1,395,725	\$ 1,423,640	\$ 1,452,112	\$ 1,481,155

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
District Transportation Services								
6151 Classified Salaries-Regular	\$ 460,061	\$ 466,752	\$ 551,148	\$ -	\$ -	\$ -	\$ -	\$ -
6154 Administration - Classified	-	-	-	\$ 138,782	143,639	148,235	152,979	157,874
6156 Professional/Technical -	(0)	-	-	\$ 52,000	54,338	56,077	57,871	59,723
6157 Clerical - Classified	(0)	-	-	\$ 48,785	50,284	51,893	53,554	55,267
6159 Overtime Pay	(0)	-	-	\$ 150,000	175,000	180,600	186,379	192,343
6161 Classified Salaries - Part-	616,774	\$ 686,729	\$ 669,480	\$ -	-	-	-	-
6165 Part-Time Trades & Services -	(0)	-	-	\$ 661,751	630,798	650,984	671,815	693,313
6166 Part-Time Support - Classified	-	-	-	\$ 20,000	15,000	15,480	15,975	16,487
6184 Substitute - Trades &	0	-	-	\$ 30,000	10,000	10,320	10,650	10,991
6221 Non-Teacher Retirement	89,538	\$ 97,147	\$ 101,080	\$ 98,961	95,697	98,759	101,920	105,181
6231 FICA	65,347	\$ 69,286	\$ 73,998	\$ 65,308	65,339	67,430	69,588	71,814
6232 Medicare	15,283	\$ 16,204	\$ 17,306	\$ 16,172	15,569	16,067	16,581	17,112
6241 Employee Insurance	257,905	\$ 280,487	\$ 274,004	\$ 361,093	326,609	346,206	366,978	388,997
6261 Workers' Compensation	6,719	\$ 11,062	\$ 13,244	\$ 30,781	18,144	19,051	20,004	21,004
6291 Other Benefits	-	-	-	-	-	-	-	-
6319 Other Professional/Technical	3,373	\$ -	\$ 4,273	\$ 7,000	7,000	7,140	7,283	7,428
6332 Repairs And Maintenance	147,302	\$ 196,266	\$ 179,808	\$ 72,000	72,000	73,440	74,909	76,407
6334 Equipment Lease/Rental	8,144	\$ 8,543	\$ -	\$ 9,000	30,000	30,600	31,212	31,836
6340 Transportation Services	0	\$ -	\$ -	\$ (144,000)	(144,500)	(147,390)	(150,338)	(153,345)
6341 Contracted Pupil Transport.	(116,602)	\$ -	\$ (159,497)	\$ -	-	-	-	-
6343 Travel	-	\$ -	\$ -	\$ 1,500	51,500	15,000	1,500	1,530
6351 Property Insurance	12,896	\$ 14,361	\$ 15,797	\$ 16,436	13,000	13,780	14,607	15,483
6391 Other Purchased Services	257	\$ 560	\$ 1,307	\$ 4,500	4,500	4,590	4,682	4,775
6411 General Supplies	7,801	\$ 8,478	\$ 12,569	\$ 9,000	32,000	32,960	33,949	34,967
6481 Electric	-	\$ -	\$ 11,159	\$ -	-	12,000	12,240	12,485
6486 Gasoline/Diesel	132,993	\$ 116,857	\$ 82,053	\$ 50,000	16,000	16,320	16,646	16,979
District Transportation Services	\$ 1,707,791	\$ 1,972,732	\$ 1,847,729	\$ 1,699,069	\$ 1,681,917	\$ 1,719,542	\$ 1,770,984	\$ 1,838,654
District Transportation Services								
6341 Contracted Pupil Transport.	\$ 238,810	\$ 130,548	\$ 191,717	\$ 150,000	\$ 185,000	190,550	196,267	202,154
6343 Travel	-	\$ -	\$ 202	\$ 1,000	1,000	1,020	1,040	1,061
District Transportation Services	\$ 238,810	\$ 130,548	\$ 191,919	\$ 151,000	\$ 186,000	\$ 191,570	\$ 197,307	\$ 203,216

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
Non-Allowable Transportation								
6151 Classified Salaries-Regular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6161 Classified Salaries - Part-	-	-	-	-	-	-	-	-
6165 Part-Time Trades & Services -	-	-	-	-	-	-	-	-
6221 Non-Teacher Retirement	-	-	-	-	-	-	-	-
6231 FICA	-	-	-	-	-	-	-	-
6232 Medicare	-	-	-	-	-	-	-	-
6241 Employee Insurance	-	-	-	-	-	-	-	-
6261 Workers' Compensation	-	-	-	-	-	-	-	-
6341 Contracted Pupil Transport.	790	193,217	170	-	-	-	-	-
6411 General Supplies	1,901	-	12,547	7,000	7,000	7,140	7,283	7,428
Non-Allowable Transportation	\$ 2,691	\$ 193,217	\$ 12,717	\$ 7,000	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428
Food Services								
6151 Classified Salaries-Regular	\$ 936,918	\$ 886,851	\$ 949,589	\$ -	\$ -	\$ -	\$ -	\$ -
6154 Administration - Classified	-	\$ -	\$ -	\$ 83,257	\$ 86,588	\$ 89,359	\$ 92,218	\$ 95,169
6156 Professional/Technical -	-	\$ -	\$ -	\$ 59,780	\$ 61,872	\$ 63,852	\$ 65,895	\$ 68,004
6158 Trades & Services - Classified	-	\$ -	\$ -	\$ 812,412	\$ 895,728	\$ 924,391	\$ 953,972	\$ 984,499
6161 Classified Salaries - Part-	401,233	\$ 452,296	\$ 468,290	\$ -	-	-	-	-
6165 Part-Time Trades & Services -	-	\$ -	\$ -	\$ 495,380	\$ 443,742	\$ 457,942	\$ 472,596	\$ 487,719
6171 Vacation/Sick Pay - Classified	-	\$ 9,900	\$ 3,970	\$ 1,539	-	-	-	-
6221 Non-Teacher Retirement	110,717	\$ 110,880	\$ 118,851	\$ 128,198	\$ 125,180	\$ 129,186	\$ 133,320	\$ 137,586
6231 FICA	80,646	\$ 81,463	\$ 86,533	\$ 88,807	\$ 92,140	\$ 95,088	\$ 98,131	\$ 101,272
6232 Medicare	19,036	\$ 19,251	\$ 20,443	\$ 20,968	\$ 21,554	\$ 22,244	\$ 22,956	\$ 23,690
6241 Employee Insurance	280,206	\$ 295,761	\$ 339,124	\$ 432,175	\$ 385,717	\$ 408,860	\$ 433,392	\$ 459,395
6261 Workers' Compensation	6,699	\$ 13,432	\$ 15,214	\$ 19,083	\$ 22,680	\$ 23,814	\$ 25,005	\$ 26,255
6291 Other Benefits	-	-	-	-	-	-	-	-
6319 Other Professional/Technical	-	\$ 126	\$ 64	\$ 850	\$ 1,150	\$ 1,173	\$ 1,196	\$ 1,220
6334 Equipment Lease/Rental	-	\$ -	\$ -	\$ -	-	-	-	-
6343 Travel	-	\$ 209	\$ -	\$ 2,925	\$ 3,150	\$ 3,213	\$ 3,277	\$ 3,343
6364 Postage	-	\$ -	\$ -	\$ 100	\$ 100	\$ 102	\$ 104	\$ 106
6371 Dues And Memberships	1,547	\$ 1,206	\$ 1,206	\$ 1,135	\$ 1,140	\$ 1,163	\$ 1,186	\$ 1,210
6391 Other Purchased Services	24,231	\$ 22,022	\$ 42,706	\$ 53,742	\$ 55,800	\$ 56,916	\$ 58,054	\$ 59,215
6411 General Supplies	139,191	\$ 65,551	\$ 62,287	\$ 165,150	\$ 186,000	\$ 189,720	\$ 193,514	\$ 197,385
6471 Food Supplies	1,809,403	\$ 1,934,087	\$ 1,945,861	\$ 1,972,500	\$ 1,944,500	\$ 1,983,390	\$ 2,023,058	\$ 2,063,519
6486 Gasoline/Diesel	3,409	\$ 3,071	\$ 2,375	\$ 3,500	\$ 3,500	\$ 3,570	\$ 3,641	\$ 3,714
6491 Other Supplies And Materials	2,155	\$ 2,020	\$ 2,080	\$ 2,380	\$ 2,380	\$ 2,428	\$ 2,476	\$ 2,526
Food Services	\$ 3,815,390	\$ 3,898,126	\$ 4,058,593	\$ 4,343,881	\$ 4,332,921	\$ 4,456,410	\$ 4,583,992	\$ 4,715,827

	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Budget 2027	Forecast 2028	Forecast 2029	Forecast 2030
Business, Fiscal, Internal Services								
6151 Classified Salaries-Regular	\$ 712,174	\$ 758,133	\$ 739,648	\$ -	\$ -	\$ -	\$ -	\$ -
6152 Classroom Support -	240	-	-	-	-	-	-	-
6154 Administration - Classified	-	-	-	\$ 383,358	397,925	410,659	423,800	437,361
6157 Clerical - Classified	-	-	-	\$ 364,996	332,981	343,636	354,633	365,981
6159 Overtime Pay	-	-	-	\$ 500	500	516	533	550
6161 Classified Salaries - Part-	-	-	-	-	-	-	-	-
6164 Part-Time Clerical - Classified	-	-	-	-	-	-	-	-
6171 Vacation/Sick Pay - Classified	-	\$ -	\$ 17,307	\$ -	-	-	-	-
6183 Substitute - Clerical	-	\$ -	\$ -	\$ 10,000	10,000	10,320	10,650	10,991
6211 Teachers' Retirement	-	\$ -	\$ 26,290	\$ 28,157	30,708	31,691	32,705	33,751
6221 Non-Teacher Retirement	55,569	\$ 58,441	\$ 44,568	\$ 46,076	44,016	45,425	46,878	48,378
6231 FICA	40,334	\$ 42,589	\$ 34,904	\$ 34,371	32,182	33,212	34,275	35,371
6232 Medicare	9,987	\$ 10,466	\$ 10,628	\$ 10,629	10,343	10,674	11,016	11,368
6241 Employee Insurance	91,642	\$ 96,304	\$ 102,108	\$ 118,933	2,617,635	124,693	132,175	140,105
6261 Workers' Compensation	5,310	\$ 8,294	\$ 17,549	\$ 13,221	13,003	13,653	14,336	15,053
6271 Unemployment	-	\$ 5,714	\$ 625	\$ 10,000	10,000	10,200	10,404	10,612
6291 Other Benefits	2,006	\$ -	\$ -	\$ -	-	-	-	-
6314 Staff Services	1,999	\$ 2,441	\$ 1,000	\$ -	-	-	-	-
6319 Other Professional/Technical	238,484	\$ 36,596	\$ 70,783	\$ 134,565	505,526	515,637	525,949	536,468
6340 Transportation Services	-	\$ -	\$ -	\$ 350	350	357	364	371
6341 Contracted Pupil Transport.	500	\$ -	\$ -	\$ -	-	-	-	-
6343 Travel	25,089	\$ 27,672	\$ 4,211	\$ 9,770	7,190	7,334	7,480	7,630
6345 Recruitment	-	\$ -	\$ -	\$ 10,800	10,800	11,016	11,236	11,461
6353 Fidelity Bond Premium	90	\$ 100	\$ 100	\$ 100	100	102	104	106
6361 Telecommunications	23,006	\$ 25,300	\$ 26,528	\$ -	-	-	-	-
6362 Advertising	-	\$ 1,250	\$ -	\$ 300	300	306	312	318
6364 Postage	-	\$ -	\$ -	\$ 35,000	26,000	26,520	27,050	27,591
6371 Dues And Memberships	5,939	\$ 5,516	\$ 4,252	\$ 3,385	5,285	5,391	5,499	5,608
6398 Other Expenses	-	\$ -	\$ 28	\$ -	-	-	-	-
6411 General Supplies	30,269	\$ 29,048	\$ 38,588	\$ 41,300	37,500	37,500	38,250	39,015
Business, Fiscal, Internal	\$ 1,242,637	\$ 1,107,864	\$ 1,139,117	\$ 1,255,811	\$ 4,092,344	\$ 1,638,840	\$ 1,687,648	\$ 1,738,092

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
Central Office Support Services								
6291 Other Benefits	\$ -	\$ -	\$ -	\$ 70,000	\$ 130,000	\$ 132,600	\$ 135,252	\$ 137,957
6319 Other Professional/Technical	4,604	\$ 118	\$ 4,289	\$ 10,500	10,500	10,710	10,924	11,143
6343 Travel	-	\$ -	\$ -	\$ 5,250	5,250	5,355	5,462	5,571
6411 General Supplies	610	\$ 766	\$ 1,339	\$ 1,500	1,500	1,530	1,561	1,592
Central Office Support Services	\$ 5,214	\$ 884	\$ 5,628	\$ 87,250	\$ 147,250	\$ 150,195	\$ 153,199	\$ 156,263
Adult Continuing Education								
6151 Classified Salaries-Regular	\$ 25,289	\$ 27,648	\$ 975	\$ -	\$ -	\$ -	\$ -	\$ -
6157 Clerical - Classified	0	\$ -	\$ -	\$ 18,720	5,824	6,010	6,203	6,401
6159 Overtime Pay	-	\$ -	\$ -	\$ -	-	-	-	-
6161 Classified Salaries - Part-	-	\$ -	\$ -	\$ -	-	-	-	-
6221 Non-Teacher Retirement	2,402	\$ 2,461	\$ -	\$ -	1,200	1,238	1,278	1,319
6231 FICA	1,533	\$ 1,703	\$ 60	\$ 1,161	362	374	386	398
6232 Medicare	358	\$ 398	\$ 14	\$ 271	85	88	91	93
6241 Employee Insurance	9,734	\$ 8,444	\$ -	\$ -	1,400	1,484	1,573	1,667
6261 Workers' Compensation	951	\$ 1,154	\$ 1,318	\$ 1,755	2,268	2,381	2,500	2,625
6291 Other Benefits	-	\$ -	\$ -	\$ -	-	-	-	-
6319 Other Professional/Technical	75	\$ -	\$ -	\$ 2,000	2,000	2,040	2,081	2,122
6333 Building Lease/Rental	12,727	\$ 12,062	\$ 11,083	\$ -	-	-	-	-
6339 Other Property Services	2,026	\$ 1,917	\$ 1,668	\$ -	-	-	-	-
6341 Contracted Pupil Transport.	-	-	-	-	-	-	-	-
6343 Travel	19,671	\$ 6,911	\$ 11,457	\$ 3,000	4,000	4,080	4,162	4,245
6361 Telecommunications	770	\$ 825	\$ 385	\$ 1,675	1,800	1,836	1,873	1,910
6364 Postage	-	\$ -	\$ -	\$ 200	200	204	208	212
6371 Dues And Memberships	-	\$ -	\$ -	\$ 500	500	510	520	531
6411 General Supplies	41,695	\$ 18,141	\$ 59,503	\$ 58,448	41,921	42,759	43,615	44,487
Adult Continuing Education	\$ 117,232	\$ 81,664	\$ 86,463	\$ 87,730	\$ 61,560	\$ 63,005	\$ 64,488	\$ 66,011

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
Community Services								
6151 Classified Salaries-Regular	\$ 184,816	\$ 160,228	\$ 197,375	\$ -	\$ -	\$ -	\$ -	\$ -
6152 Classroom Support -	272,149	\$ 303,247	\$ 375,501	\$ 470,896	413,088	426,307	439,949	454,027
6156 Professional/Technical -	(0)	\$ -	\$ -	\$ 144,754	149,819	154,613	159,561	164,667
6157 Clerical - Classified	(0)	\$ -	\$ -	\$ 63,731	65,630	67,730	69,898	72,134
6159 Overtime Pay	(0)	\$ -	\$ -	\$ 5,200	3,200	3,302	3,408	3,517
6161 Classified Salaries - Part-	20,732	\$ 20,690	\$ 19,734	\$ -	-	-	-	-
6166 Part-Time Support - Classified	-	\$ -	\$ -	\$ 20,000	20,000	20,640	21,300	21,982
6185 Substitute - Support	-	\$ -	\$ -	\$ -	6,402	6,607	6,818	7,036
6211 Teachers' Retirement	4,042	\$ 4,235	\$ 4,564	\$ 4,828	5,027	5,188	5,354	5,525
6221 Non-Teacher Retirement	38,363	\$ 38,961	\$ 47,619	\$ 59,887	55,337	57,108	58,935	60,821
6231 FICA	29,580	\$ 29,732	\$ 36,632	\$ 43,662	40,486	41,782	43,119	44,498
6232 Medicare	6,918	\$ 6,954	\$ 8,587	\$ 10,215	9,470	9,773	10,086	10,409
6241 Employee Insurance	127,249	\$ 133,681	\$ 160,657	\$ 218,441	207,111	219,538	232,710	246,673
6261 Workers' Compensation	6,652	\$ 12,192	\$ 13,414	\$ 17,874	21,093	22,148	23,255	24,418
6291 Other Benefits	-	\$ -	\$ -	\$ -	-	-	-	-
6319 Other Professional/Technical	1,333	\$ 2,000	\$ 2,563	\$ 7,500	7,500	7,650	7,803	7,959
6332 Repairs And Maintenance	-	\$ -	\$ -	\$ 1,550	1,550	1,581	1,613	1,645
6334 Equipment Lease/Rental	105,656	\$ 104,546	\$ 107,031	\$ 298,500	300,000	306,000	312,120	318,362
6343 Travel	976	\$ 10,932	\$ 1,530	\$ 4,200	3,200	3,264	3,329	3,396
6361 Telecommunications	-	\$ 66	\$ -	\$ -	-	-	-	-
6364 Postage	-	\$ -	\$ -	\$ 200	100	102	104	106
6371 Dues And Memberships	-	\$ 1,125	\$ -	\$ -	-	-	-	-
6391 Other Purchased Services	-	\$ -	\$ -	\$ -	-	-	-	-
6411 General Supplies	53,309	\$ 50,473	\$ 66,483	\$ 69,120	58,510	59,680	60,874	62,091
Community Services	\$ 851,777	\$ 879,062	\$ 1,041,690	\$ 1,440,558	\$ 1,367,523	\$ 1,413,012	\$ 1,460,235	\$ 1,509,267
Contingency								
6705 Contingency	\$ -	\$ -	\$ -	\$ 14,171	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Contingency	\$ -	\$ -	\$ -	\$ 14,171	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Total General Fund	\$32,669,893	\$ 32,331,956	\$ 36,497,317	\$ 38,416,677	\$ 41,902,716	\$ 41,094,918	\$ 42,373,331	\$ 43,710,140

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
Special Revenue Fund									
Elementary School									
6111	Instruction - Certified	\$ 11,902,462	\$ 12,625,590	\$ 12,564,076	\$ 13,803,442	\$ 13,753,896	14,194,021	14,648,229	15,116,973
6121	Substitutes	602,264	\$ 499,447	\$ 375,452	\$ -	480,000	495,360	511,212	527,570
6122	Part-Time Instruction -	633	-	-	-	-	-	-	-
6131	Extra Duty - Instruction	-	\$ -	\$ -	\$ 36,000	36,000	37,152	38,341	39,568
6141	Vacation/Sick Pay - Certified	42,580	\$ 10,372	\$ 18,948	\$ 27,203	25,253	26,061	26,895	27,756
6211	Teachers' Retirement	2,015,033	\$ 2,124,075	\$ 2,371,386	\$ 2,471,121	2,512,029	2,592,414	2,675,371	2,760,983
6221	Non-Teacher Retirement	12	\$ 6,655	\$ 4,096	\$ 4,309	4,498	4,642	4,790	4,944
6231	FICA	31,380	\$ 28,563	\$ 22,467	\$ 3,079	40,689	41,991	43,335	44,721
6232	Medicare	178,546	\$ 186,153	\$ 205,631	\$ 205,666	216,167	223,084	230,223	237,590
6241	Employee Insurance	1,895,280	\$ 2,031,486	\$ 2,232,073	\$ 2,599,940	2,717,882	2,880,955	3,053,812	3,237,041
6311	Instruction Services	624	\$ 1,578	\$ 674	\$ 6,000	6,000	6,120	6,242	6,367
	Elementary School	\$ 16,668,813	\$ 17,513,919	\$ 17,794,803	\$ 19,156,760	\$ 19,792,414	\$ 20,501,800	\$ 21,238,451	\$ 22,003,513
Middle School									
6111	Instruction - Certified	\$ 5,997,941	\$ 6,417,820	\$ 6,200,136	\$ 7,038,336	\$ 7,133,751	7,362,031	7,597,616	7,840,740
6121	Substitutes	220,905	\$ 278,073	\$ 199,335	\$ -	-	-	-	-
6122	Part-Time Instruction -	7,207	\$ 263	\$ -	\$ -	200,000	206,400	213,005	219,821
6131	Extra Duty - Instruction	-	\$ -	\$ -	\$ -	-	-	-	-
6141	Vacation/Sick Pay - Certified	10,926	\$ 10,315	\$ 35,834	\$ 8,142	10,590	10,929	11,279	11,640
6211	Teachers' Retirement	985,697	\$ 1,057,090	\$ 1,122,200	\$ 1,165,619	1,207,212	1,245,843	1,285,710	1,326,852
6221	Non-Teacher Retirement	9,220	\$ 9,316	\$ 242	\$ -	3,384	3,492	3,604	3,719
6231	FICA	18,413	\$ 19,333	\$ 10,683	\$ -	19,236	19,852	20,487	21,142
6232	Medicare	88,500	\$ 94,874	\$ 98,336	\$ 97,694	102,921	106,214	109,613	113,121
6241	Employee Insurance	893,848	\$ 957,899	\$ 1,002,247	\$ 1,145,460	1,267,395	1,343,439	1,424,045	1,509,488
6311	Instruction Services	2,878	\$ 282	\$ 2,398	\$ 6,000	6,000	6,120	6,242	6,367
	Middle School	\$ 8,235,535	\$ 8,845,265	\$ 8,671,411	\$ 9,461,251	\$ 9,950,489	\$ 10,304,320	\$ 10,671,601	\$ 11,052,890

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
High School									
6111	Instruction - Certified	\$ 6,472,360	\$ 6,866,074	\$ 7,232,093	\$ 7,586,229	\$ 7,953,747	8,208,267	8,470,931	8,742,001
6121	Substitutes	248,889	\$ 254,156	\$ 203,007	\$ -	200,000	206,400	213,005	219,821
6122	Part-Time Instruction -	20,303	\$ 27,957	\$ 31,161	\$ 25,000	25,000	25,800	26,626	27,478
6131	Extra Duty - Instruction	15,000	\$ 11,250	\$ 11,200	\$ 19,000	19,000	19,608	20,235	20,883
6141	Vacation/Sick Pay - Certified	34,165	\$ 20,606	\$ 44,316	\$ 10,194	30,073	31,035	32,028	33,053
6152	Classroom Support -	-	-	-	-	-	-	-	-
6211	Teachers' Retirement	1,079,379	\$ 1,121,929	\$ 1,178,610	\$ 1,259,359	1,323,559	1,365,913	1,409,622	1,454,730
6221	Non-Teacher Retirement	5,758	\$ 14,569	\$ 15,950	\$ 14,523	15,062	15,544	16,041	16,555
6231	FICA	15,493	\$ 26,050	\$ 28,258	\$ 17,264	25,618	26,438	27,284	28,157
6232	Medicare	96,132	\$ 101,150	\$ 106,339	\$ 107,993	117,497	121,257	125,137	129,142
6241	Employee Insurance	962,373	\$ 1,020,321	\$ 1,080,039	\$ 1,090,638	1,400,189	1,484,200	1,573,252	1,667,648
6311	Instruction Services	1,824	\$ 2,667	\$ 1,395	\$ 10,000	10,000	10,200	10,404	10,612
	High School	\$ 8,951,676	\$ 9,466,729	\$ 9,932,368	\$ 10,140,200	\$ 11,119,745	\$ 11,514,662	\$ 11,924,567	\$ 12,350,079
Summer School									
6121	Substitutes	\$ 5,832	\$ 2,226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6122	Part-Time Instruction -	534,239	\$ 513,336	\$ 498,105	\$ 365,000	379,030	391,159	403,676	416,594
6211	Teachers' Retirement	58,049	\$ 71,828	\$ 67,775	\$ 52,925	54,960	56,719	58,534	60,407
6221	Non-Teacher Retirement	893	\$ 702	\$ 1,021	\$ -	-	-	-	-
6231	FICA	1,760	\$ 1,462	\$ 1,694	\$ -	-	-	-	-
6232	Medicare	6,117	\$ 7,948	\$ 7,223	\$ 5,293	5,500	5,676	5,858	6,045
6311	Instruction Services	75,000	\$ 70,000	\$ 15,000	\$ -	-	-	-	-
	Summer School	\$ 681,890	\$ 667,502	\$ 590,818	\$ 423,218	\$ 439,490	\$ 453,554	\$ 468,067	\$ 483,046
Alternative Programs									
6111	Instruction - Certified	\$ 90,040	\$ 117,446	\$ 146,804	\$ 92,597	\$ 96,401	99,486	102,669	105,955
6121	Substitutes	7,015	\$ 18,300	\$ 11,269	\$ -	-	-	-	-
6211	Teachers' Retirement	15,225	\$ 20,002	\$ 24,254	\$ 15,263	15,945	16,455	16,982	17,525
6231	FICA	435	\$ 1,135	\$ 699	\$ -	-	-	-	-
6232	Medicare	1,345	\$ 1,968	\$ 2,177	\$ 1,227	1,266	1,307	1,348	1,391
6241	Employee Insurance	14,984	\$ 20,540	\$ 21,358	\$ 13,537	14,560	15,434	16,360	17,341
6311	Instruction Services	216,000	\$ 227,845	\$ 262,260	\$ 226,000	253,882	258,960	264,139	269,422
	Alternative Programs	\$ 345,043	\$ 407,236	\$ 468,821	\$ 348,624	\$ 382,054	\$ 391,641	\$ 401,498	\$ 411,634

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
Special Programs									
6111	Instruction - Certified	\$ 358,384	\$ 378,967	\$ 400,283	\$ 418,001	\$ 434,472	448,375	462,723	477,530
6121	Substitutes	1,701	\$ 7,012	\$ 7,392	\$ -	-	-	-	-
6122	Part-Time Instruction -	-	\$ -	\$ -	\$ -	-	-	-	-
6131	Extra Duty - Instruction	-	\$ -	\$ -	\$ -	-	-	-	-
6211	Teachers' Retirement	59,323	\$ 62,692	\$ 66,238	\$ 69,790	73,836	76,199	78,637	81,153
6231	FICA	105	\$ 435	\$ 458	\$ -	-	-	-	-
6232	Medicare	4,992	\$ 5,353	\$ 5,656	\$ 5,806	6,010	6,202	6,401	6,606
6241	Employee Insurance	50,909	\$ 53,771	\$ 57,001	\$ 63,464	74,913	79,408	84,172	89,223
	Special Programs	\$ 475,415	\$ 508,230	\$ 537,028	\$ 557,061	\$ 589,231	\$ 610,184	\$ 631,933	\$ 654,512
Culturally Different									
6111	Instruction - Certified	\$ 1,203,646	\$ 1,234,767	\$ 2,157,044	\$ -	\$ -	\$ -	\$ -	\$ -
6122	Part-Time Instruction -	-	\$ -	\$ -	\$ -	-	-	-	-
6141	Vacation/Sick Pay - Certified	-	\$ 9,289	\$ -	\$ -	-	-	-	-
6152	Classroom Support -	-	\$ -	\$ -	\$ -	-	-	-	-
6211	Teachers' Retirement	195,920	\$ 201,865	\$ -	\$ -	-	-	-	-
6221	Non-Teacher Retirement	-	\$ -	\$ -	\$ -	-	-	-	-
6231	FICA	-	\$ -	\$ -	\$ -	-	-	-	-
6232	Medicare	16,627	\$ 16,863	\$ -	\$ -	-	-	-	-
6241	Employee Insurance	151,940	\$ 159,531	\$ -	\$ -	-	-	-	-
	Culturally Different	\$ 1,568,133	\$ 1,622,315	\$ 2,157,044	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual									
6111	Instruction - Certified	\$ 1,866,365	\$ 1,922,386	\$ 2,015,374	\$ 2,050,837	\$ 2,231,733	2,303,148	2,376,849	2,452,908
6113	Classroom Support - Certified	-	\$ -	\$ -	\$ -	-	-	-	-
6121	Substitutes	4,065	\$ 1,736	\$ 20,180	\$ -	-	-	-	-
6131	Extra Duty - Instruction	17,600	\$ 18,000	\$ 20,087	\$ 5,000	5,000	5,160	5,325	5,496
6151	Classified Salaries-Regular	889	\$ 1,613	\$ 6,603	\$ -	9,594	9,901	10,218	10,545
6152	Classroom Support -	70,912	\$ 123,747	\$ 71,420	\$ 80,596	41,370	42,694	44,060	45,470
6211	Teachers' Retirement	302,860	\$ 310,614	\$ 320,990	\$ 328,578	344,212	355,227	366,594	378,325
6221	Non-Teacher Retirement	9,273	\$ 13,840	\$ 13,218	\$ 14,105	10,908	11,257	11,617	11,989
6231	FICA	8,870	\$ 11,480	\$ 10,416	\$ 9,134	11,914	12,295	12,689	13,095
6232	Medicare	27,429	\$ 28,480	\$ 29,577	\$ 29,571	31,198	32,196	33,227	34,290
6241	Employee Insurance	286,634	\$ 301,096	\$ 306,664	\$ 345,459	366,084	388,049	411,332	436,012
	Bilingual	\$ 2,594,896	\$ 2,732,992	\$ 2,814,529	\$ 2,863,280	\$ 3,052,013	\$ 3,159,928	\$ 3,271,911	\$ 3,388,129

		Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
Student Activities									
6112	Administration - Certified	\$ 228,903	\$ 218,862	\$ 226,785	\$ 237,570	\$ 439,289	453,346	467,853	482,825
6121	Substitutes	-	\$ -	\$ -	\$ 5,000	10,630	10,970	11,321	11,683
6122	Part-Time Instruction -	6,002	\$ 47,177	\$ 15,945	\$ 40,000	54,759	56,511	58,320	60,186
6131	Extra Duty - Instruction	494,241	\$ 510,734	\$ 599,846	\$ 610,140	621,781	641,678	662,212	683,402
6161	Classified Salaries - Part-	-	-	-	-	-	-	-	-
6211	Teachers' Retirement	70,543	\$ 73,244	\$ 81,440	\$ 103,085	138,007	142,423	146,981	151,684
6221	Non-Teacher Retirement	13,190	\$ 13,909	\$ 14,308	\$ 7,811	8,106	8,365	8,633	8,909
6231	FICA	15,940	\$ 17,310	\$ 18,160	\$ 6,247	7,400	7,637	7,881	8,133
6232	Medicare	10,540	\$ 11,203	\$ 12,192	\$ 11,286	16,139	16,655	17,188	17,738
6241	Employee Insurance	20,391	\$ 21,426	\$ 22,722	\$ 31,461	54,618	57,895	61,369	65,051
	Student Activities	\$ 859,751	\$ 913,865	\$ 991,398	\$ 1,052,600	\$ 1,350,729	\$ 1,395,482	\$ 1,441,758	\$ 1,489,613
Payments to Other Districts									
6311	Instruction Services	\$ 719,813	\$ 857,854	\$ 669,796	\$ 971,100	\$ 946,100	\$ 965,022	\$ 984,322	\$ 1,004,009
	Payments to Other Districts	\$ 719,813	\$ 857,854	\$ 669,796	\$ 971,100	\$ 946,100	\$ 965,022	\$ 984,322	\$ 1,004,009
Attendance Services									
6112	Administration - Certified	\$ 170,880	\$ 184,550	\$ 337,237	\$ 350,727	\$ 360,786	372,331	384,246	396,542
6122	Part-Time Instruction -	-	\$ -	\$ -	\$ -	-	-	-	-
6211	Teachers' Retirement	26,249	\$ 28,306	\$ 52,060	\$ 54,527	56,247	58,047	59,904	61,821
6232	Medicare	2,435	\$ 2,676	\$ 4,899	\$ 5,099	5,251	5,419	5,592	5,771
6241	Employee Insurance	10,227	\$ 10,749	\$ 22,969	\$ 26,300	28,227	29,921	31,716	33,619
	Attendance Services	\$ 209,791	\$ 226,281	\$ 417,165	\$ 436,653	\$ 450,511	\$ 465,718	\$ 481,458	\$ 497,753
Guidance Services									
6111	Instruction - Certified	\$ 1,718,482	\$ 1,690,422	\$ 1,637,917	\$ -	\$ -	\$ -	\$ -	\$ -
6113	Classroom Support - Certified	0	\$ -	\$ -	\$ 1,679,782	1,810,740	1,868,684	1,928,482	1,990,193
6122	Part-Time Instruction -	139,227	\$ 132,401	\$ 130,234	\$ 18,000	18,000	18,576	19,170	19,784
6124	Part-Time Support - Certified	(0)	\$ -	\$ -	\$ 123,311	30,000	30,960	31,951	32,973
6131	Extra Duty - Instruction	19,642	\$ 20,826	\$ 22,021	\$ -	-	-	-	-
6141	Vacation/Sick Pay - Certified	-	\$ -	\$ 6,837	\$ 3,519	-	-	-	-
6211	Teachers' Retirement	304,417	\$ 301,783	\$ 284,514	\$ 296,809	289,823	299,097	308,668	318,546
6221	Non-Teacher Retirement	1,574	\$ -	\$ 4,296	\$ 4,546	8,490	8,762	9,042	9,331
6231	FICA	1,293	\$ 224	\$ 273	\$ 87	6,876	7,096	7,323	7,557
6232	Medicare	26,418	\$ 25,959	\$ 24,596	\$ 24,885	28,579	29,494	30,437	31,411
6241	Employee Insurance	254,895	\$ 246,460	\$ 244,894	\$ 297,835	281,588	298,483	316,392	335,376
	Guidance Services	\$ 2,465,949	\$ 2,418,075	\$ 2,355,582	\$ 2,448,774	\$ 2,474,096	\$ 2,561,152	\$ 2,651,466	\$ 2,745,172

		Actual 2023	Actual 2024	Actual 2025	Budget 2026	Budget 2027	Forecast 2028	Forecast 2029	Forecast 2030
Improvement of Instruction Services									
6111	Instruction - Certified	\$ 519,650	\$ 559,646	\$ 574,233	\$ -	-	-	-	-
6112	Administration - Certified	156,290	\$ 164,105	\$ 172,720	\$ 179,629	185,916	191,865	198,005	204,341
6113	Classroom Support - Certified	0	\$ -	\$ -	\$ 596,761	576,451	594,897	613,934	633,580
6122	Part-Time Instruction -	46,380	\$ 114,220	\$ 54,620	\$ 110,000	80,000	82,560	85,202	87,928
6141	Vacation/Sick Pay - Certified	-	\$ -	\$ -	\$ -	-	-	-	-
6211	Teachers' Retirement	113,217	\$ 130,579	\$ 125,603	\$ 139,542	133,944	138,230	142,654	147,218
6231	FICA	-	\$ -	\$ -	\$ -	-	-	-	-
6232	Medicare	9,904	\$ 11,529	\$ 10,892	\$ 12,111	11,485	11,853	12,232	12,623
6241	Employee Insurance	61,194	\$ 64,469	\$ 67,392	\$ 78,784	86,087	91,252	96,727	102,531
6312	Program Improvement	-	\$ -	\$ -	\$ 3,000	5,000	5,100	5,202	5,306
	Improvement of Instruction	\$ 906,634	\$ 1,044,548	\$ 1,005,460	\$ 1,119,827	\$ 1,078,883	\$ 1,115,758	\$ 1,153,956	\$ 1,193,528
Professional Development									
6112	Administration - Certified	\$ 110,939	\$ 116,486	\$ 122,601	\$ 127,506	\$ 134,968	139,287	143,744	148,344
6121	Substitutes	141	\$ -	\$ 275	\$ 23,520	14,400	14,861	15,336	15,827
6122	Part-Time Instruction -	94,008	\$ 67,476	\$ 130,662	\$ 175,000	108,000	111,456	115,023	118,703
6131	Extra Duty - Instruction	10,800	\$ 3,300	\$ 11,950	\$ 8,250	-	-	-	-
6211	Teachers' Retirement	31,472	\$ 27,566	\$ 38,969	\$ 46,895	37,197	38,387	39,616	40,883
6221	Non-Teacher Retirement	9	\$ -	\$ 119	\$ -	-	-	-	-
6231	FICA	575	\$ 474	\$ 437	\$ 1,466	899	928	957	988
6232	Medicare	3,062	\$ 2,636	\$ 3,761	\$ 4,762	3,632	3,748	3,868	3,992
6241	Employee Insurance	10,199	\$ 10,717	\$ 11,366	\$ 12,711	13,614	14,431	15,297	16,214
	Professional Development	\$ 261,204	\$ 228,655	\$ 320,140	\$ 400,110	\$ 312,710	\$ 323,098	\$ 333,841	\$ 344,952
Media Services									
6111	Instruction - Certified	\$ 583,260	\$ 621,365	\$ -	\$ -	\$ 75,117	77,521	80,001	82,561
6113	Classroom Support - Certified	(0)	\$ -	\$ 651,386	\$ 671,279	580,195	598,761	617,922	637,695
6141	Vacation/Sick Pay - Certified	933	\$ -	\$ -	\$ -	-	-	-	-
6211	Teachers' Retirement	94,598	\$ 100,524	\$ 105,415	\$ 111,065	110,297	113,827	117,469	121,228
6232	Medicare	8,269	\$ 8,815	\$ 9,235	\$ 9,479	9,228	9,523	9,828	10,143
6241	Employee Insurance	69,948	\$ 75,265	\$ 78,884	\$ 97,964	112,532	119,284	126,441	134,027
	Media Services	\$ 757,009	\$ 805,969	\$ 844,920	\$ 889,787	\$ 887,369	\$ 918,916	\$ 951,661	\$ 985,654

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
Executive Administration Services								
6112 Administration - Certified	\$ 270,532	\$ 293,924	\$ 300,345	\$ 312,359	\$ 323,292	\$ 307,127	\$ 313,270	\$ 319,535
6211 Teachers' Retirement	40,631	\$ 44,052	\$ 45,070	\$ 47,128	47,467	\$ 45,094	45,996	46,915
6232 Medicare	3,826	\$ 4,160	\$ 4,245	\$ 4,418	4,560	\$ 4,332	4,419	4,507
6241 Employee Insurance	10,242	\$ 10,758	\$ 11,400	\$ 13,584	14,604	15,480	16,409	17,394
6291 Other Benefits	-	\$ -	\$ 23,000	\$ 23,000	23,000	\$ 21,850	22,287	22,733
Executive Administration	\$ 325,231	\$ 352,894	\$ 384,060	\$ 400,489	\$ 412,923	\$ 393,883	\$ 402,380	\$ 411,084
School Administrative Services								
6112 Administration - Certified	\$ 2,670,459	\$ 2,479,766	\$ 2,506,094	\$ 2,862,200	\$ 3,064,372	3,162,432	3,263,630	3,368,066
6113 Classroom Support - Certified	-	\$ -	\$ -	\$ -	-	-	-	-
6141 Vacation/Sick Pay - Certified	23,272	\$ 24,637	\$ 13,613	\$ 3,732	-	-	-	-
6211 Teachers' Retirement	419,228	\$ 387,894	\$ 396,441	\$ 457,762	493,041	508,818	525,100	541,904
6231 FICA	-	\$ (37)	\$ -	\$ -	-	-	-	-
6232 Medicare	37,798	\$ 34,798	\$ 34,717	\$ 39,745	42,620	43,984	45,391	46,844
6241 Employee Insurance	227,099	\$ 228,374	\$ 239,483	\$ 306,015	346,785	367,592	389,648	413,026
School Administrative Services	\$ 3,377,856	\$ 3,155,432	\$ 3,190,348	\$ 3,669,454	\$ 3,946,818	\$ 4,082,826	\$ 4,223,769	\$ 4,369,840
Business, Fiscal, Internal Services								
6112 Administration - Certified	\$ 167,581	\$ 178,154	\$ 189,734	\$ 197,323	\$ 204,230	210,765	217,510	224,470
6121 Substitutes	7,387	\$ 11,935	\$ 14,009	\$ 4,000	-	-	-	-
6122 Part-Time -	1,920	\$ 36,107	\$ 24,425	\$ 20,000	-	-	-	-
6141 Vacation/Sick Pay - Certified	-	-	-	-	-	-	-	-
6211 Teachers' Retirement	26,049	\$ 27,779	\$ 29,785	\$ 30,448	50,430	52,044	53,709	55,428
6221 Non-Teacher Retirement	15	\$ 3	\$ 25	\$ -	-	-	-	-
6231 FICA	447	\$ 2,904	\$ 2,120	\$ 248	1,240	1,280	1,321	1,363
6232 Medicare	2,568	\$ 3,307	\$ 3,316	\$ 2,925	5,143	5,308	5,477	5,653
6241 Employee Insurance	10,226	\$ 10,746	\$ 11,394	\$ 12,739	13,644	14,463	15,330	16,250
Business, Fiscal, Internal	\$ 216,193	\$ 270,935	\$ 274,808	\$ 267,683	\$ 274,687	\$ 283,859	\$ 293,347	\$ 303,164
Central Office Support Services								
6122 Part-Time Instruction -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6231 FICA	-	-	-	-	-	-	-	-
6232 Medicare	-	-	-	-	-	-	-	-
Central Office Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

		<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Budget 2027</u>	<u>Forecast 2028</u>	<u>Forecast 2029</u>	<u>Forecast 2030</u>
Adult Continuing Education									
6112	Administration - Certified	\$ 66,759	\$ 71,766	\$ 75,534	\$ 78,555	\$ 80,912	83,501	86,173	88,931
6122	Part-Time Instruction -	26,209	\$ 23,154	\$ 54,195	\$ 84,566	112,416	116,013	119,726	123,557
6211	Teachers' Retirement	11,084	\$ 11,839	\$ 12,473	\$ 23,016	24,499	25,283	26,092	26,927
6221	Non-Teacher Retirement	337	\$ 71	\$ 882	\$ -	-	-	-	-
6231	FICA	1,625	\$ 1,436	\$ 3,360	\$ 7,601	6,970	7,193	7,423	7,661
6232	Medicare	1,205	\$ 1,225	\$ 1,756	\$ 2,803	2,674	2,760	2,848	2,939
6241	Employee Insurance	10,178	\$ 10,696	\$ 11,345	\$ 27,531	27,154	28,783	30,510	32,341
	Adult Continuing Education	\$ 117,397	\$ 120,187	\$ 159,545	\$ 224,072	\$ 254,625	\$ 263,533	\$ 272,772	\$ 282,355
Community Services									
6111	Instruction - Certified	\$ 489,585	\$ 518,318	\$ 566,867	\$ 590,409	\$ 611,813	631,391	651,596	672,447
6112	Administration - Certified	123,623	\$ 127,332	\$ 131,152	\$ 136,398	141,172	145,690	150,352	155,163
6121	Substitutes	63,798	\$ 29,546	\$ 29,437	\$ -	-	-	-	-
6122	Part-Time Instruction -	35,610	\$ 47,439	\$ 6,661	\$ 20,000	20,000	20,640	21,300	21,982
6131	Extra Duty - Instruction	55,000	\$ 5,000	\$ 5,000	\$ 5,000	5,000	5,160	5,325	5,496
6141	Vacation/Sick Pay - Certified	-	\$ -	\$ -	\$ -	-	-	-	-
6211	Teachers' Retirement	110,091	\$ 112,636	\$ 115,540	\$ 124,136	129,042	133,171	137,433	141,831
6221	Non-Teacher Retirement	14	\$ 33	\$ 8	\$ -	-	-	-	-
6231	FICA	5,615	\$ 2,233	\$ 1,835	\$ -	-	-	-	-
6232	Medicare	10,688	\$ 10,140	\$ 10,249	\$ 10,436	10,737	11,081	11,435	11,801
6241	Employee Insurance	81,476	\$ 86,000	\$ 92,807	\$ 110,633	120,152	127,361	135,003	143,103
	Community Services	\$ 975,499	\$ 938,677	\$ 959,556	\$ 997,012	\$ 1,037,916	\$ 1,074,494	\$ 1,112,443	\$ 1,151,822
Contingency									
6705	Contingency	\$ -	\$ -	\$ -	\$ 260,000	\$ 250,000	\$ 260,000	\$ 260,000	\$ 260,000
	Contingency	\$ -	\$ -	\$ -	\$ 260,000	\$ 250,000	\$ 260,000	\$ 260,000	\$ 260,000
Total Special Revenue Fund		\$50,713,726	\$ 53,097,560	\$ 54,539,600	\$ 56,087,955	\$ 59,002,803	\$ 61,039,828	\$ 63,171,203	\$ 65,382,750

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
Debt Service Fund								
Long and Short Term Debt								
6611 Principal - Serial Bonds	\$ 4,575,000	\$ 14,087,664	\$ 4,750,000	\$ 4,900,000	\$ 5,105,000	\$ 5,345,000	\$ 5,600,000	\$ 3,985,000
6621 Interest - Serial Bonds	1,434,400	1,399,483	1,663,000	1,529,650	1,282,450	1,049,900	801,150	541,900
6631 Fees - Serial Bonds	2,028	18,873	2,652	4,900	3,300	5,000	5,000	5,000
Long and Short Term Debt	<u>\$ 6,011,428</u>	<u>\$ 15,506,020</u>	<u>\$ 6,415,652</u>	<u>\$ 6,434,550</u>	<u>\$ 6,390,750</u>	<u>\$ 6,399,900</u>	<u>\$ 6,406,150</u>	<u>\$ 4,531,900</u>
Total Debt Service Fund	\$ 6,011,428	\$ 15,506,020	\$ 6,415,652	\$ 6,434,550	\$ 6,390,750	\$ 6,399,900	\$ 6,406,150	\$ 4,531,900
Capital Projects Fund								
Elementary School								
6541 Regular Equipment	\$ -	\$ -	\$ -	\$ 169,897	\$ -	\$ -	\$ -	\$ -
6543 Technology Equipment	-	-	-	-	-	-	-	-
Elementary School	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,897</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Middle School								
6540 Equipment	\$ -	\$ -	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -
6541 Regular Equipment	-	-	-	-	-	-	-	-
6542 Equipment - Instructional	15,680	-	\$ 24,512	-	-	-	-	-
6543 Technology Equipment	-	-	-	-	-	-	-	-
Middle School	<u>\$ 15,680</u>	<u>\$ -</u>	<u>\$ 24,602</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
High School								
6540 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6541 Regular Equipment	45,525	\$ 4,192	\$ -	\$ -	-	-	-	-
6542 Equipment - Instructional	-	\$ 504	\$ -	\$ 10,000	10,000	10,000	10,000	10,000
6543 Technology Equipment	-	\$ -	\$ -	\$ -	-	-	-	-
High School	<u>\$ 45,525</u>	<u>\$ 4,697</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Vocational Education								
6540 Equipment	\$ -	\$ -	\$ -					
6542 Equipment - Instructional	3,648	\$ 13,717	\$ -	\$ 2,000	2,000	2,000	2,000	2,000
Vocational Education	<u>\$ 3,648</u>	<u>\$ 13,717</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>

		Actual 2023	Actual 2024	Actual 2025	Budget 2026	Budget 2027	Forecast 2028	Forecast 2029	Forecast 2030
Student Activities									
6541	Regular Equipment	\$ 1,571	\$ -	\$ -	\$ 49,000	\$ 47,510	\$ 20,000	\$ 20,000	\$ 20,000
	Student Activities	\$ 1,571	\$ -	\$ -	\$ 49,000	\$ 47,510	\$ 20,000	\$ 20,000	\$ 20,000
Media Services									
6541	Regular Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Media Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive Administration Services									
6541	Regular Equipment	\$ -	\$ -	\$ 50	\$ 10,152	\$ -	\$ -	\$ -	\$ -
	Executive Administration	\$ -	\$ -	\$ 50	\$ 10,152	\$ -	\$ -	\$ -	\$ -
Administrative Technology									
6541	Regular Equipment	\$ 19,447	\$ -	\$ 62,467	\$ 55,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	Administrative Technology	\$ 19,447	\$ -	\$ 62,467	\$ 55,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Operation of Plant Services									
6521	Buildings	\$ -	\$ 1,760,591	\$ 120,655	\$ 415,000	\$ -	\$ -	\$ -	\$ -
6541	Regular Equipment	18,901	\$ 74,713	\$ 729,526	\$ 31,782	4,500	50,000	50,000	50,000
6551	Vehicles	-	\$ 254,647	\$ 114,028	\$ 20,000	-	-	-	-
	Operation of Plant Services	\$ 18,901	\$ 2,089,951	\$ 964,209	\$ 466,782	\$ 4,500	\$ 50,000	\$ 50,000	\$ 50,000
District Transportation Services									
6541	Regular Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6552	School Buses	\$ -	\$ -	\$ 9,407,136	\$ -	\$ -	\$ -	\$ -	\$ -
6623	Interest - Lease Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	District Transportation Services	\$ -	\$ -	\$ 9,407,136	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services									
6541	Regular Equipment	\$ 21,395	\$ 54,169	\$ 91,649	\$ 93,000	\$ 93,000	\$ 100,000	\$ 100,000	\$ 100,000
6551	Vehicles	-	\$ 104,882	\$ -	\$ -	-	-	-	-
	Food Services	\$ 21,395	\$ 159,051	\$ 91,649	\$ 93,000	\$ 93,000	\$ 100,000	\$ 100,000	\$ 100,000
Central Office Support Services									
6541	Regular Equipment	\$ 5,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Central Office Support Services	\$ 5,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Actual <u>2023</u>	Actual <u>2024</u>	Actual <u>2025</u>	Budget <u>2026</u>	Budget <u>2027</u>	Forecast <u>2028</u>	Forecast <u>2029</u>	Forecast <u>2030</u>
Facilities Acquisition and Construction								
6511 Land	\$ -	\$ -	\$ 1,003,745	\$ -	\$ -	\$ -	\$ -	\$ -
6521 Buildings	-	\$ 4,926,233	\$ 6,454,031	\$ 47,057	-	-	-	-
6541 Regular Equipment	-	-	-	-	-	-	-	-
6613 Principal - Lease Purchase	-	-	-	-	-	-	-	-
Facilities Acquisition and	\$ -	\$ 4,926,233	\$ 7,457,776	\$ 47,057	\$ -	\$ -	\$ -	\$ -
Long and Short Term Debt								
6613 Principal - Lease Purchase	\$ 90,000	\$ 281,577	\$ 94,000	\$ 276,000	\$ 443,000	\$ 465,000	\$ 482,000	\$ 504,000
6623 Interest - Lease Purchase	226,030	\$ 34,500	\$ 24,977	\$ 494,936	327,104	307,727	287,307	266,094
6633 Fees - Lease Purchase	-	\$ -	\$ 168,809	\$ 1,000	4,000	4,000	4,000	4,000
Long and Short Term Debt	\$ 316,030	\$ 316,077	\$ 287,786	\$ 771,936	\$ 774,104	\$ 776,727	\$ 773,307	\$ 774,094
Community Services								
6541 Regular Equipment	\$ -	\$ -	\$ 39,139	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	\$ -	\$ -	\$ 39,139	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Projects Fund	\$ 448,187	\$ 7,509,726	\$ 18,334,814	\$ 1,674,824	\$ 961,114	\$ 988,727	\$ 985,307	\$ 986,094
Bond Issue Fund								
Operation of Plant Services								
6541 Regular Equipment	\$ -	\$ 233,761	\$ -	-	-	-	-	-
Operation of Plant Services	\$ -	\$ 233,761	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition and Construction								
6521 Buildings	\$ 5,601,417	\$ 9,135,468	\$ 4,474,128	\$ -	\$ -	\$ -	\$ -	\$ -
6541 Regular Equipment	-	356,300	-	-	-	-	-	-
Facilities Acquisition and	\$ 5,601,417	\$ 9,491,768	\$ 4,474,128	\$ -	\$ -	\$ -	\$ -	\$ -
Long and Short Term Debt								
6621 Interest - Serial Bonds	\$ -	\$ 58,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6623 Interest - Lease Purchase	-	-	-	-	-	-	-	-
6624 Interest - Long Term Loans	-	-	-	-	-	-	-	-
6631 Fees - Serial Bonds	-	58,154	-	-	-	-	-	-
Long and Short Term Debt	\$ -	\$ 116,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 5,601,417	\$ 9,842,183	\$ 4,474,128	\$ -	\$ -	\$ -	\$ -	\$ -
Total - All Funds	\$95,444,652	\$ 118,287,445	\$ 120,261,511	\$ 102,614,006	\$ 108,257,383	\$ 109,523,373	\$ 112,935,991	\$ 114,610,884

CAPITAL PROJECTS SUMMARY

Fiscal Year 2027

The Capital Projects Fund is used to account for all facility acquisition, construction, lease purchase payments of principal and interest, and all other capital outlay expenditures, with the exception of certain expenditures for classroom instructional capital outlay as allowed under Section 165.011, RSMo (Missouri state statutes). All future projects will need to be funded by operational monies, grants or a new bond issue approved by voters. In 2024, the District acquired a former school for additional preschool classrooms, the International Welcome Center, an alternative program, and the elementary Gifted Student program, using operational fund balances for the purchase and upgrades to the building. The District is considering bringing a \$42M zero rate-change bond issue to voters in November 2026. The Capital Improvement Plan is closely correlated with the bond issue project plan.

CAPITAL IMPROVEMENT PLAN

The District's long-range capital improvement plan was developed by architects hired by the District in 2017-2018, in conjunction with ***District leadership and facilities staff***. During the 2019-2020 school year, the plan was reviewed and updated. Much of the funding for the plan was paid through the \$19.5 million Proposition S bond issue that District taxpayers approved on June 2, 2020. Some of the funding could come from existing operating fund balances due to actual spending below budgeted expenditures, or what the District refers to as "budget recapture." Many Capital needs are not immediate, but aging facilities require ongoing capital investment for upkeep. Passage of any additional future bond issue(s) to implement part, or all, of the plan could decrease operating expenditures for repairs and/or replacement of equipment or building improvements. Thanks to strong financial stewardship and an increase in property values, Ritenour has the opportunity to place a zero rate change bond issue on the November 2026 ballot. Voter approval would allow the District to address continued facility needs and repairs at District buildings. Ritenour has nearly 1 million square feet of school facilities with a replacement value of more than \$300 million, and the average age of a Ritenour school is 50 years. These buildings are safe and well-constructed, but require extensive ongoing maintenance, repair and renovation. The District is anticipating being able to issue more bonds for facilities without increasing the debt service tax levy in November 2026.

LEASE-PURCHASE AGREEMENT PAYMENTS

Year Ending June 30	Principal	Interest	Total
2027	443,000	327,104	770,104
2028	465,000	307,727	772,727
2029	482,000	287,307	769,307
2030	504,000	266,094	770,094
2031	527,000	243,837	770,837
2032	549,000	220,515	769,515
2033	576,000	196,150	772,150
2034	604,000	170,491	774,491
2035	626,000	143,517	769,517
2036	535,000	115,500	650,500
2037	565,000	88,750	653,750
2038	590,000	60,500	650,500
2039	<u>620,000</u>	<u>31,000</u>	<u>651,000</u>
	\$ 7,086,000	\$ 2,458,492	\$ 9,544,492

DEBT SERVICE REQUIREMENTS

General Obligation Bonds

Fiscal Year			
Ending			
<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	5,105,000	1,282,450	6,387,450
2028	5,345,000	1,049,900	6,394,900
2029	5,600,000	801,150	6,401,150
2030	3,985,000	541,900	4,526,900
2031	2,250,000	382,500	2,632,500
2032	1,000,000	292,500	1,292,500
2033	1,000,000	262,500	1,262,500
2034	1,000,000	232,500	1,232,500
2035	1,000,000	202,500	1,202,500
2036	1,000,000	172,500	1,172,500
2037	1,000,000	142,500	1,142,500
2038	1,000,000	112,500	1,112,500
2039	1,250,000	82,500	1,332,500
2040	1,500,000	45,000	1,545,000
	<u>\$ 32,035,000</u>	<u>\$ 5,602,900</u>	<u>\$ 37,637,900</u>

Debt Limitation and Debt Capacity

Under Article VI, Section 26(b) of the Missouri Constitution, the District may incur indebtedness not to exceed 15% of the valuation of taxable tangible property in the District. Based on the assessed valuation (including the assessed valuation attributable to TIF districts located within the District) of the District as of December 31, 2025 (\$974,548,250), the District's legal debt limit is \$146,182,237. The District's current total outstanding indebtedness less the debt service fund balance is \$31,440,021, which leaves a legal debt margin of \$114,742,216.

OTHER FINANCIAL DISCLOSURES

Post-Employment Benefits

As required by state law, the District allows employees who retire from the District to participate in the District's health, dental and life insurance plans. Upon meeting the retirement requirements per PSRS and PEERS, the employees can elect to participate in the District's plans. The retirees must pay for 100% of their coverage for each plan in which they elect to participate. The premiums are based on a single blended rate used for both active employees and retirees. The difference between the amount the retiree is required to pay and the actual cost to the District is considered a post-employment benefit. The District has not established an irrevocable trust fund for the accumulation of resources for the future payment of benefits under the plan; benefits are paid on a pay-as-you-go basis. During the 2025-26 school year, approximately 325 retirees participated in the District's insurance plans.

Fund Balance Reporting and Governmental Fund Type Definitions

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

The District places restrictions upon the following funds:

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

Projected trends and solutions

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

The current financial forecasts reveal deficit operating budgets, mainly due to three primary factors: increased salary costs due to positions added during the pandemic, significant annual increases in medical insurance, and a new lease purchase agreement entered in 2024 to renovate a property that would become the Ritenour Center for Educational Excellence. Continued fidelity to the District plan to reduce positions through attrition, intentional planning conversations with the District Insurance Committee with an eye for plan changes that reduce costs, and asking voters to consider the benefits of approving moving Lease Purchase payments to the Debt Service fund are three key ways to offset the projected increasing deficits. In addition, the District is exploring asking voters in November 2026 to approve a tax levy transfer totaling 30 cents of revenue per \$100 of assessed valuation from the Debt Service Fund to the Operating Fund.

District Goals and Objectives Not Included in the Current Budget

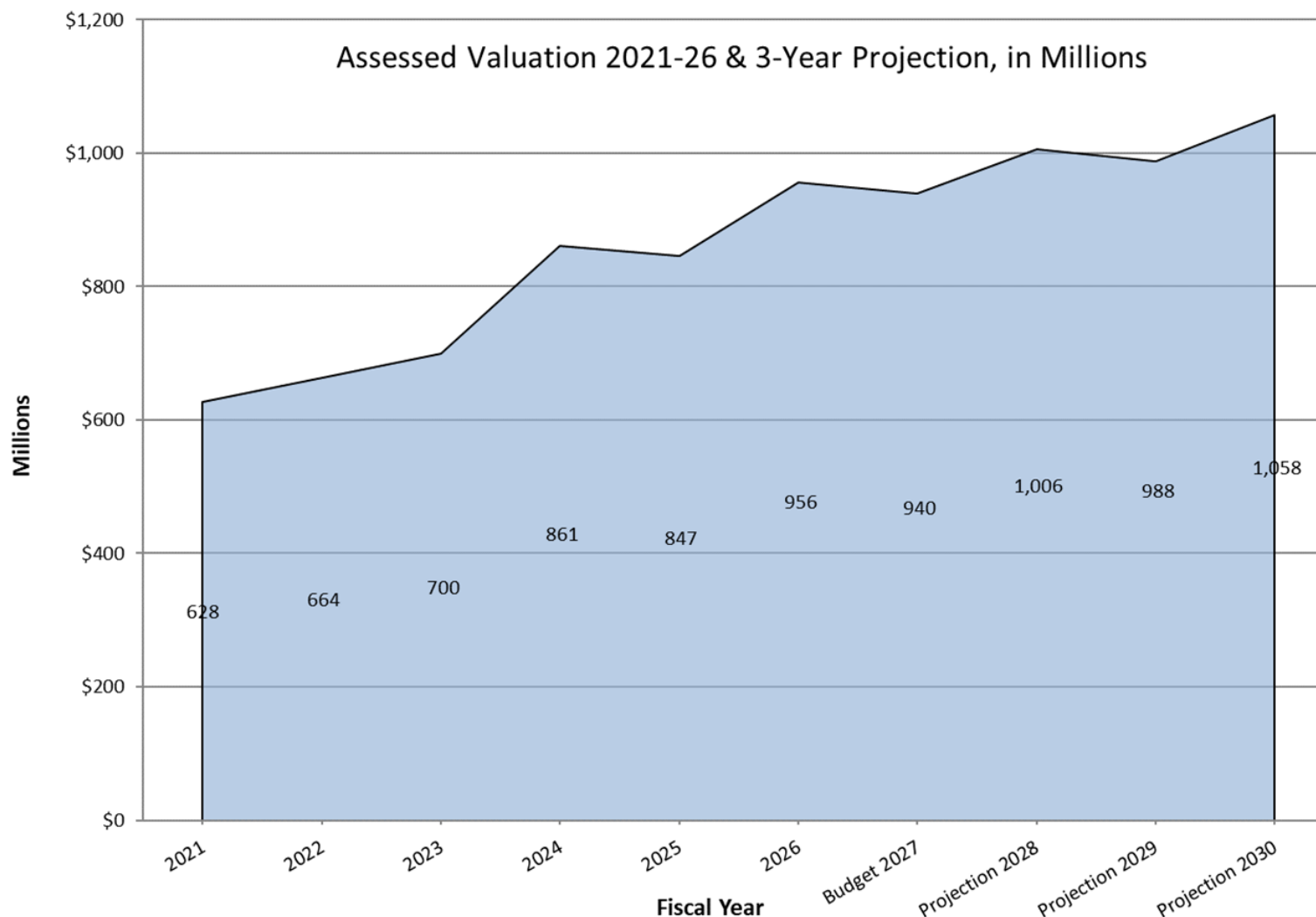
The District continues to provide the resources for students to the best of its ability within its financial constraints. There is a need in almost all elementary buildings for smaller instructional spaces for interventions and special education. A future bond issue would be needed to fund these building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

Some on-going building maintenance items continue to be postponed to limit the operating deficit. These items include concrete and asphalt maintenance, board room renovation, interior painting, tuckpointing and building envelope updates, replacing classroom HVAC units installed in 1991, replacing HVAC units at the Husky Support Center, replacing energy-inefficient windows at Ritenour High School and elementary buildings, learning space renovations at Buder Elementary, school floor improvements, adapting the old radio station at Ritenour High School into learning spaces for students with disabilities, and student desk and chair replacement. These items would add approximately \$15.2M to budgeted expenditures. Due to these and other costly capital improvement needs, the District is considering asking voters to approve a zero rate change bond issue in November 2026. The District continues to provide funding for anything that may become a safety concern.

Informational Section

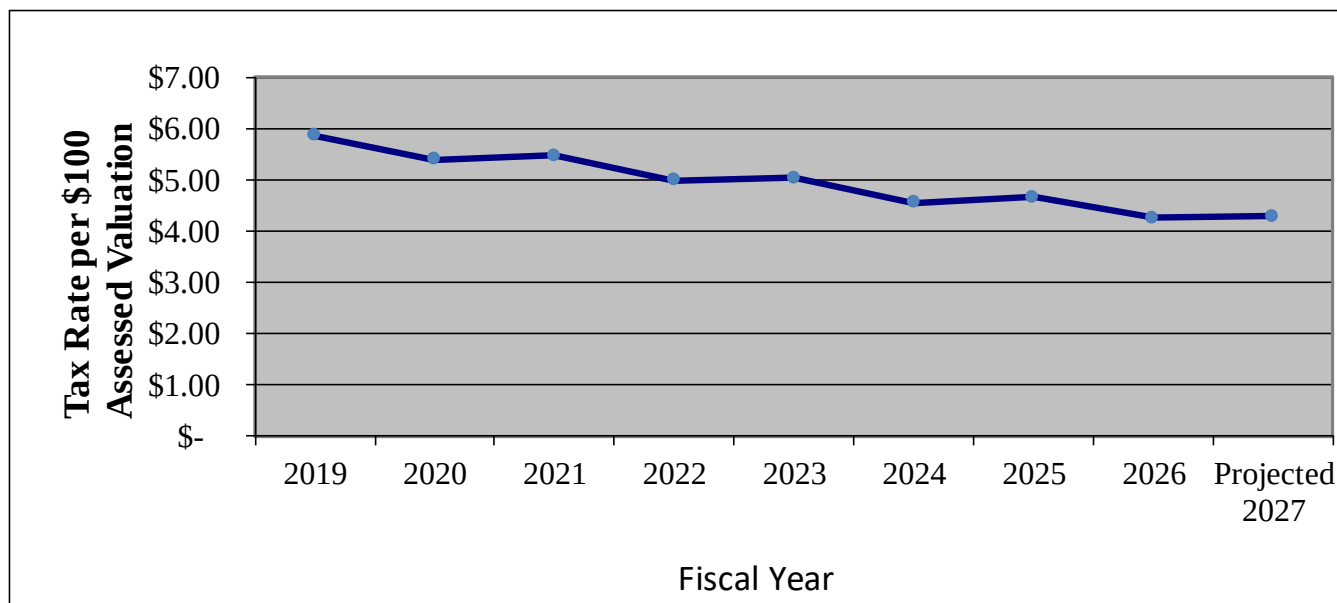


NET ASSESSED VALUATION



The projected assessed values above use the 2021-2025 assessed values, and assume a 5% increase each successive reassessment cycle, based on recent trend data in preceding reassessment years. Any increase above the rate of inflation, as measured by the Consumer Price Index requires the District to roll back its tax rates. Non-reassessment years are assumed to maintain a slightly lesser amount of assessed value.

HISTORICAL (BLENDED) TAX RATES



	2019	2020	2021	2022	2023	2024	2025	2026	Projected 2027
General (Incidental)	\$ 4.9502	\$ 4.4859	\$ 4.5659	\$ 4.1522	\$ 4.2033	3.7155	3.8205	3.4277	3.4580
Special Revenue (Teachers)	-	-	-	-	-	-	-	-	-
Debt Service	0.9100	0.9100	0.9100	0.8400	0.8400	0.8400	0.8400	0.8400	0.8400
Capital Projects	-	-	-	-	-	-	-	-	-
TOTAL	\$ 5.8602	\$ 5.3959	\$ 5.4759	\$ 4.9922	\$ 5.0433	\$ 4.5555	\$ 4.6605	\$ 4.2677	\$ 4.2980

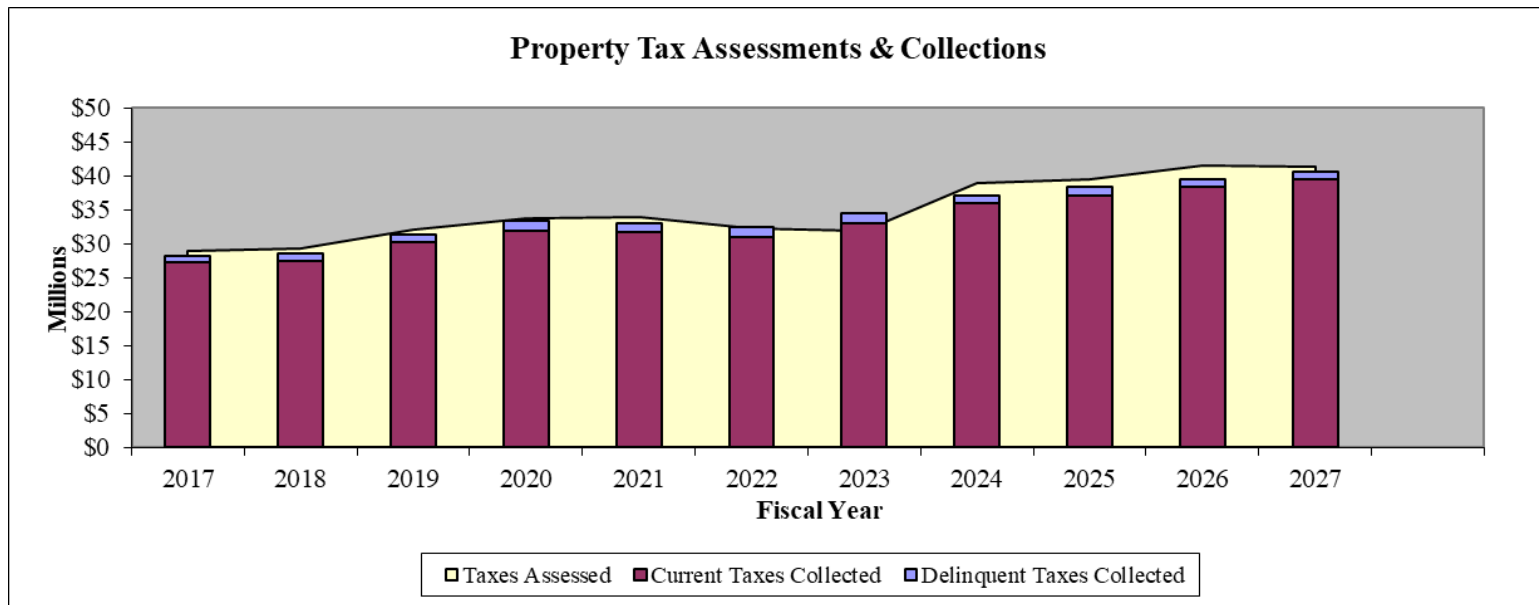
Each year, all governmental taxing jurisdictions are required to re-calculate their tax rates based upon the local assessed valuation information from St. Louis County, and subject to limitations of the Consumer Price Index (CPI) as forwarded by the Missouri State Auditor's Office. Tax rates are adjusted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

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

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

PROPERTY TAX ASSESSMENTS AND COLLECTIONS

Fiscal Year	Taxes Assessed	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected	Percent of Delinquent Taxes Collected	Percent of Total Taxes Collected
2017	28,974,269	27,236,310	94.0%	930,162	3.2%	97.2%
2018	29,404,148	27,553,264	93.7%	1,069,762	3.6%	97.3%
2019	32,195,071	30,281,916	94.1%	1,128,364	3.5%	97.6%
2020	33,821,906	31,965,268	94.5%	1,445,279	4.3%	98.8%
2021	33,907,000	31,783,666	93.7%	1,277,533	3.8%	97.5%
2022	32,382,352	31,087,940	96.0%	1,484,399	4.6%	100.6%
2023	31,997,683	32,953,238	103.0%	1,583,473	4.9%	107.9%
2024	38,985,457	36,050,977	92.5%	1,123,925	2.9%	95.4%
2025	39,462,579	37,185,195	94.2%	1,257,080	3.2%	97.4%
2026 (estimated)	41,474,436	38,363,853	92.5%	1,244,233	3.0%	95.5%
2027 (estimated)	41,436,214	39,447,276	95.2%	1,243,086	3.0%	98.2%



Local Property Taxes

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

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

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

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

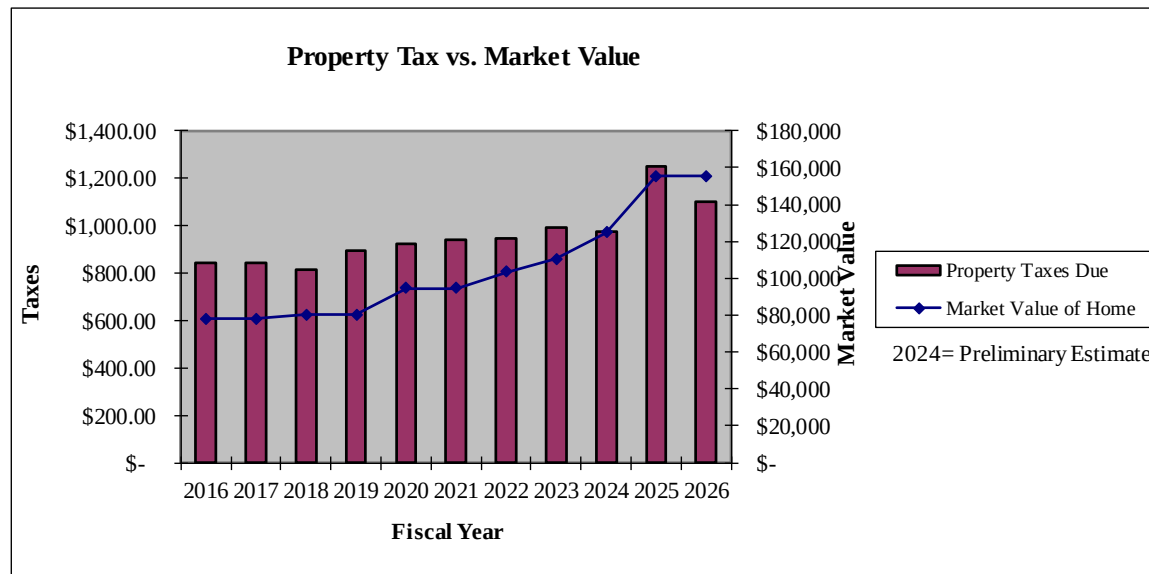
The assessment ratio for personal property is generally 33% of true value. However, various subclasses of personal property are assessed at lower ratios.

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

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

ANALYSIS OF TAX EFFECTS ON TAXPAYER

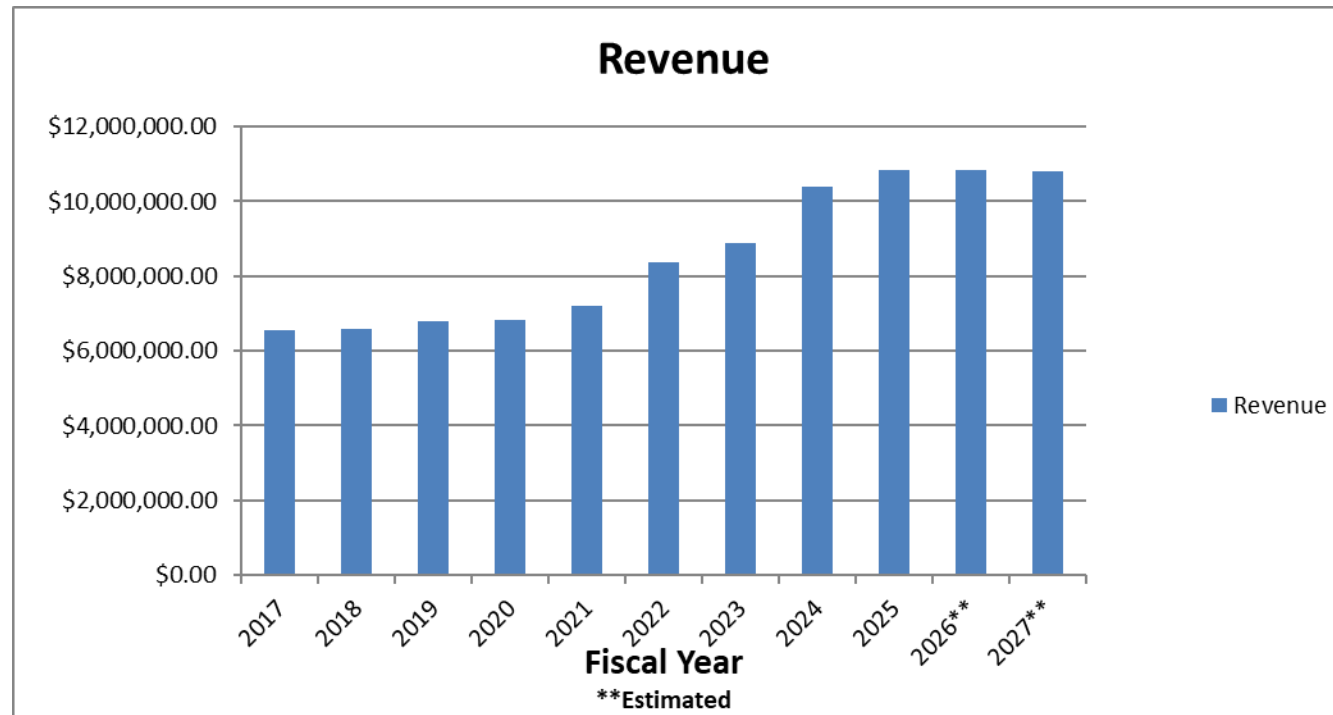
<u>Fiscal year</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Market Value of Home	\$ 78,100	\$ 78,100	\$ 80,000	\$ 80,000	\$ 94,400	\$ 94,400	\$ 103,500	\$ 110,228	\$ 124,600	\$ 155,400	\$ 155,400
Assessed Valuation (19% of Market)	\$ 14,840	\$ 14,840	\$ 15,200	\$ 15,200	\$ 17,940	\$ 17,940	\$ 19,670	\$ 20,943	\$ 23,670	\$ 29,520	\$ 29,520
Percent Change in Assessed Valuation	8.3%	0.0%	2.4%	0.0%	18.0%	0.0%	9.6%	6.5%	13.0%	24.8%	0.0%
Property Tax Rate - Residential	\$ 5.6930	\$ 5.6896	\$ 5.3573	\$ 5.8716	\$ 5.1300	\$ 5.2337	\$ 4.8084	\$ 4.7384	\$ 4.1142	\$ 4.2382	\$ 3.7284
Property Taxes Due	\$ 844.84	\$ 844.34	\$ 814.31	\$ 892.48	\$ 920.32	\$ 938.93	\$ 945.81	\$ 992.37	\$ 973.83	\$ 1,251.12	\$ 1,100.62
Percent Change in Taxes	12.7%	-0.1%	-3.6%	9.6%	3.1%	2.0%	0.7%	4.9%	-0.4%	1.5%	-12.0%



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

STATE SALES TAX RECEIPTS

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



	2017	2018	2019	2020	2021	2022	2023	2024	2025*	2026*	2027*
Appropriated \$ per WADA	\$ 977	\$ 988	\$ 1,007	\$ 1,006	\$ 1,046	\$1,214	\$1,287	\$1,374	\$1,514	\$1,389	\$1,384
Percent Change	2.84%	1.13%	1.90%	-0.08%	3.98%	16.06%	6.01%	6.76%	10.19%	-8.26%	-0.36%
*Projected											

SUMMARY OF ALL OUTSTANDING DEBT

GENERAL OBLIGATION BONDS

Date of Issue	Description	Original Par Amount	Principal Outstanding
September 5, 2017	General Obligation Refunding Bonds, Series 2017	6,960,000	3,920,000
April 30, 2020	General Obligation Refunding Bonds, Series 2020	\$ 10,790,000	\$ 6,475,000
October 15, 2020	General Obligation Bonds, Series 2020A	\$ 9,750,000	\$ 9,750,000
December 5, 2023	General Obligation and Refunding Bonds, Series 2023	\$ 16,610,000	\$ 11,890,000
	Total	\$ 53,295,000	\$ 33,035,000

LEASE FINANCINGS

Date of Issue	Description	Original Par Amount	Principal Outstanding
March 3, 2020	2020 Lease Purchase Agreement	\$ 1,508,000	\$ 961,000
October 2, 2024	2024 Certificates of Participation	\$ 6,305,000	\$ 6,305,000
	Total	\$ 7,813,000	\$ 7,266,000

Projects Funded by Outstanding Bond Issues

- \$6,960,000 Original Principal of Ritenour School District General Obligation Refunding Bonds Series 2017- due in varying annual principal installments ranging from \$635,000 to \$1,885,000 through March 1, 2030. The purpose of the bonds was to provide funds to refund a portion of the District's outstanding general obligation bonds.
- \$10,790,000 Original Principal of Ritenour School District General Obligation Refunding Bonds Series 2020- due in varying annual principal installments ranging from \$500,000 to \$2,250,000 through March 1, 2031. The purpose of the bonds was to provide funds to refund a portion of the District's outstanding general obligation bonds.
- \$9,750,000 Original Principal of Ritenour School District General Obligation Bonds Series 2020A- due in varying annual principal installments ranging from \$1,000,000 to \$1,500,000 through March 1, 2040. The purpose of the bonds was to provide funds to make improvements to District buildings, including HVAC replacements & upgrades, cafeteria modernizations, lighting & energy efficiency replacements & upgrades, and safety & security upgrades.
- \$9,750,000 Original Principal of Ritenour School District General Obligation Bonds Series 2023 and \$6,860,000 Original Principal Ritenour School District General Refunding Bonds Series 2020A- due in varying annual principal installments ranging from \$3,470,000 to \$4,250,000 through March 1, 2029. The purpose of the bonds was to provide funds to make improvements to District buildings including HVAC replacements and upgrades, cafeteria modernizations, lighting and energy efficiency replacements and upgrades, and safety & security upgrades, and to provide funds to refund a portion of the District's outstanding general obligation bonds.

BOND AMORTIZATION SCHEDULE

General Obligation Bonds

Payment	SERIES 2017		SERIES 2020		SERIES 2020A		SERIES 2023		TOTAL		
Date	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
09/01/26		68,225		129,500		146,250		297,250	0.00	641,225.00	641,225.00
03/01/27	635,000	68,225	1,000,000	129,500		146,250	3,470,000	297,250	5,105,000.00	641,225.00	5,746,225.00
09/01/27		58,700		109,500		146,250		210,500	0.00	524,950.00	524,950.00
03/01/28	675,000	58,700	500,000	109,500		146,250	4,170,000	210,500	5,345,000.00	524,950.00	5,869,950.00
09/01/28		48,575		99,500		146,250		106,250	0.00	400,575.00	400,575.00
03/01/29	725,000	48,575	625,000	99,500		146,250	4,250,000	106,250	5,600,000.00	400,575.00	6,000,575.00
09/01/29		37,700		87,000		146,250			0.00	270,950.00	270,950.00
03/01/30	1,885,000	37,700	2,100,000	87,000		146,250			3,985,000.00	270,950.00	4,255,950.00
09/01/30				45,000		146,250			0.00	191,250.00	191,250.00
03/01/31			2,250,000	45,000		146,250			2,250,000.00	191,250.00	2,441,250.00
09/01/31						146,250			0.00	146,250.00	146,250.00
03/01/32					1,000,000	146,250			1,000,000.00	146,250.00	1,146,250.00
09/01/32						131,250			0.00	131,250.00	131,250.00
03/01/33					1,000,000	131,250			1,000,000.00	131,250.00	1,131,250.00
09/01/33						116,250			0.00	116,250.00	116,250.00
03/01/34					1,000,000	116,250			1,000,000.00	116,250.00	1,116,250.00
09/01/34						101,250			0.00	101,250.00	101,250.00
03/01/35					1,000,000	101,250			1,000,000.00	101,250.00	1,101,250.00
09/01/35						86,250			0.00	86,250.00	86,250.00
03/01/36					1,000,000	86,250			1,000,000.00	86,250.00	1,086,250.00
09/01/36						71,250			0.00	71,250.00	71,250.00
03/01/37					1,000,000	71,250			1,000,000.00	71,250.00	1,071,250.00
09/01/37						56,250			0.00	56,250.00	56,250.00
03/01/38					1,000,000	56,250			1,000,000.00	56,250.00	1,056,250.00
09/01/38						41,250			0.00	41,250.00	41,250.00
03/01/39					1,250,000	41,250			1,250,000.00	41,250.00	1,291,250.00
09/01/39						22,500			0.00	22,500.00	22,500.00
03/01/40					1,500,000	22,500			1,500,000.00	22,500.00	1,522,500.00
	3,920,000	426,400	6,475,000	941,000	9,750,000	3,007,500	11,890,000	1,228,000 0	32,035,000	5,602,900 0	37,637,900

FUND BALANCE ANALYSIS

Debt Service

<u>Fiscal Year</u>	<u>Assessed Valuation</u>	<u>Projected Growth</u>	<u>Projected</u>				<u>Debt Payments</u>	<u>Change in Fund Balance</u>	<u>Fund Balance</u>
			<u>Tax Rate</u>	<u>Tax Revenue</u>	<u>Other Revenue</u>	<u>Total Revenue</u>			
2026	974,548,250	15.1%	\$0.84	8,104,000	171,300	8,275,300	6,429,650	1,845,650	15,119,675
2027	974,548,250	0.0%	\$0.84	8,104,000	171,300	8,275,300	6,387,450	1,887,850	17,007,525
2028	994,039,215	2.0%	\$0.84	8,266,000	171,300	8,437,300	6,394,900	2,042,400	19,049,925
2029	994,039,215	0.0%	\$0.84	8,266,000	171,300	8,437,300	6,401,150	2,036,150	21,086,075
2030	1,013,919,999	2.0%	\$0.84	8,432,000	171,300	8,603,300	4,526,900	4,076,400	25,162,475
2031	1,013,919,999	0.0%	\$0.84	8,432,000	171,300	8,603,300	2,632,500	5,970,800	31,133,275
2032	1,034,198,399	2.0%	\$0.84	8,600,000	171,300	8,771,300	1,292,500	7,478,800	38,612,075
2033	1,034,198,399	0.0%	\$0.84	8,600,000	171,300	8,771,300	1,262,500	7,508,800	46,120,875
2034	1,054,882,367	2.0%	\$0.84	8,772,000	171,300	8,943,300	1,232,500	7,710,800	53,831,675
2035	1,054,882,367	0.0%	\$0.84	8,772,000	171,300	8,943,300	1,202,500	7,740,800	61,572,475
2036	1,075,980,015	2.0%	\$0.84	8,948,000	171,300	9,119,300	1,172,500	7,946,800	69,519,275
2037	1,075,980,015	0.0%	\$0.84	8,948,000	171,300	9,119,300	1,142,500	7,976,800	77,496,075
2038	1,097,499,615	2.0%	\$0.84	9,127,000	171,300	9,298,300	1,112,500	8,185,800	85,681,875
2039	1,097,499,615	0.0%	\$0.84	9,127,000	171,300	9,298,300	1,332,500	7,965,800	93,647,675
2040	1,119,449,607	2.0%	\$0.84	9,309,000	171,300	9,480,300	1,545,000	7,935,300	101,582,975

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

ELECTION RESULTS

From 1987 to Current

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

STUDENT ENROLLMENT PROJECTION METHODOLOGY

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

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

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

To project the number of kindergarten students, Ritenour uses past birth and kindergarten data to obtain a historical percentage of the number of births compared to actual enrollment by school. This percent is then applied to birth data to predict future kindergarten enrollment by school. For the District as a whole, past enrollment information predicts that approximately 84% of the number of children born in the District's attendance area will enroll as kindergarten students. In addition to birth rate data, the District tracks the rate of new-to-the-District applicants per year to predict the kindergarten enrollment.

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

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

ENROLLMENT PROJECTIONS (Cohort Survival Ratio Method)

Birth year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
# of Births	611	623	586	599	582	554	499	525	499	501	500

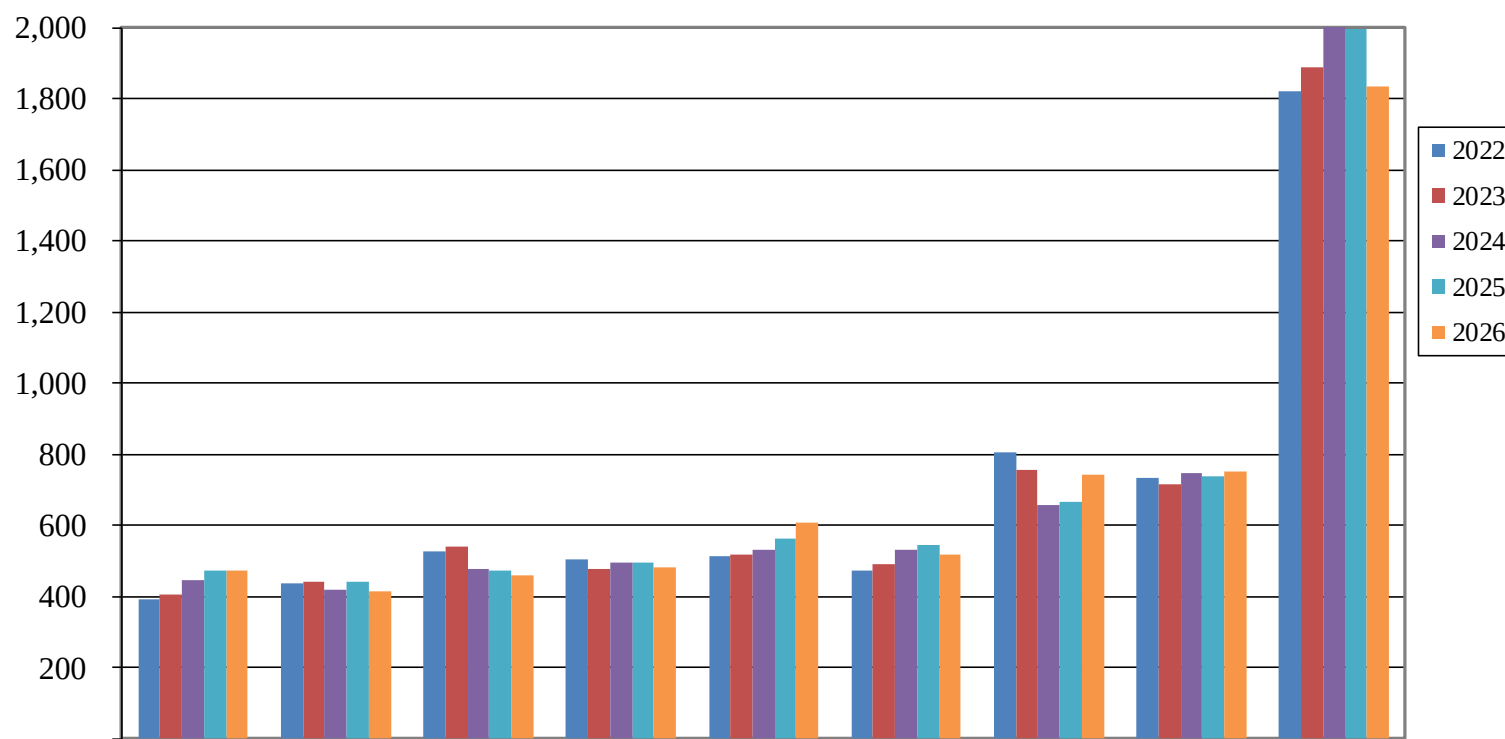
Projections

Grade	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
K	424	444	480	454	490	476	462	476	461	461	457
1	518	504	464	495	481	489	480	465	478	464	464
2	454	499	500	473	504	482	493	483	468	481	467
3	464	457	490	502	499	510	486	496	486	471	484
4	452	470	463	513	498	499	514	489	499	489	473
5	526	460	466	459	520	501	503	518	492	502	492
6	529	504	443	458	467	531	505	507	521	495	505
7	488	521	487	449	471	479	535	509	510	524	498
8	501	487	508	492	467	482	483	539	512	513	527
9	515	484	509	545	503	473	486	486	542	515	516
10	400	478	463	486	542	470	477	489	489	545	518
11	380	363	450	459	452	510	474	480	492	492	549
12	425	315	341	393	447	382	514	477	483	495	495

Total	6,076	5,986	6,064	6,178	6,341	6,284	6,411	6,414	6,434	6,448	6,445
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ENROLLMENT HISTORY

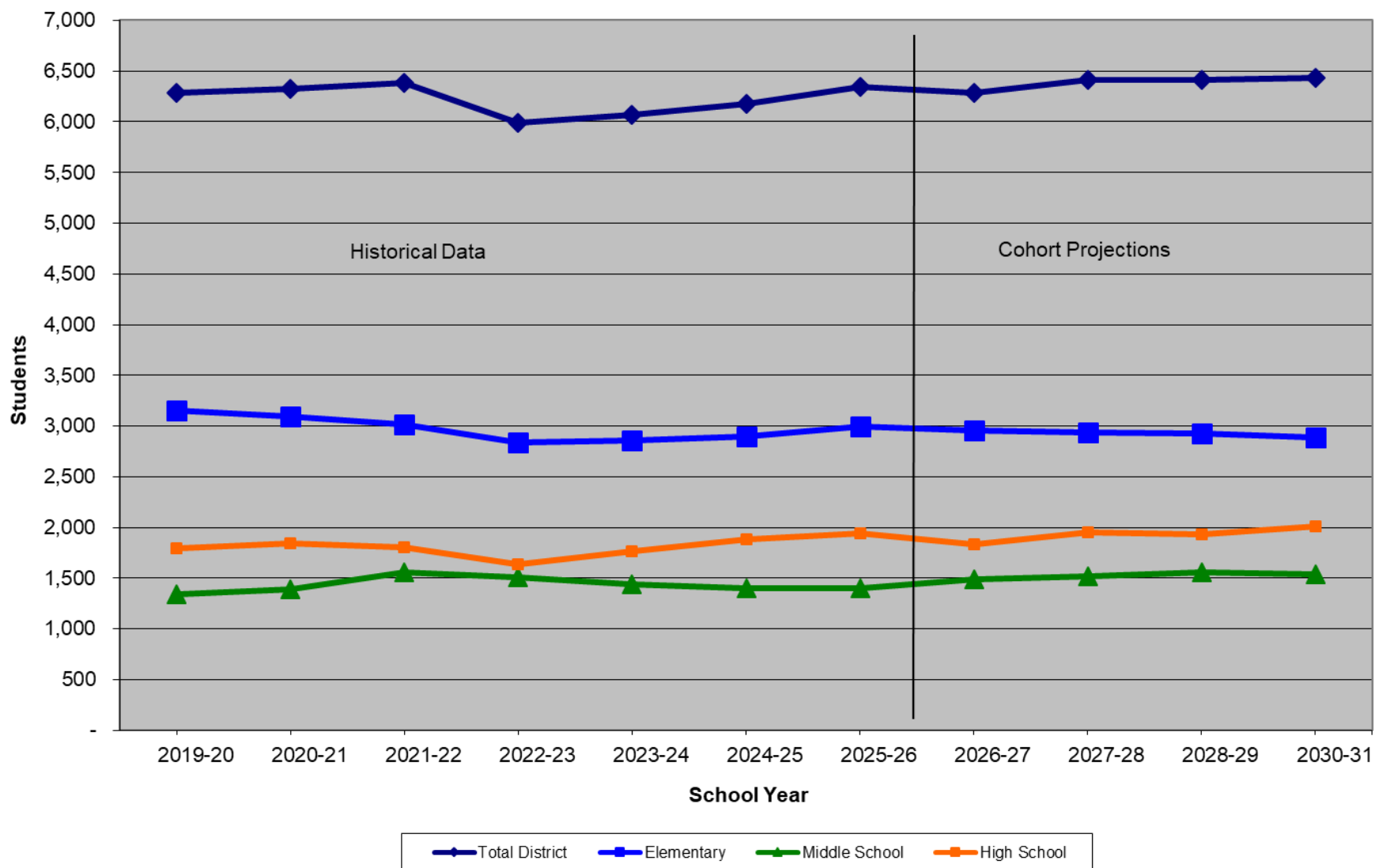
By Building



Year	Buder	Iveland	Kratz	Marion	Marvin	Wyland	Hoech Middle	Ritenour Middle	Ritenour High	Total
2022	392	436	526	502	514	473	803	735	1,822	6,203
2023	407	439	539	476	517	490	755	714	1,889	6,226
2024	444	417	477	493	533	531	658	747	2,016	6,316
2025	471	441	474	496	561	545	664	737	1,998	6,387
2026	473	415	459	483	607	519	743	749	1,835	6,283

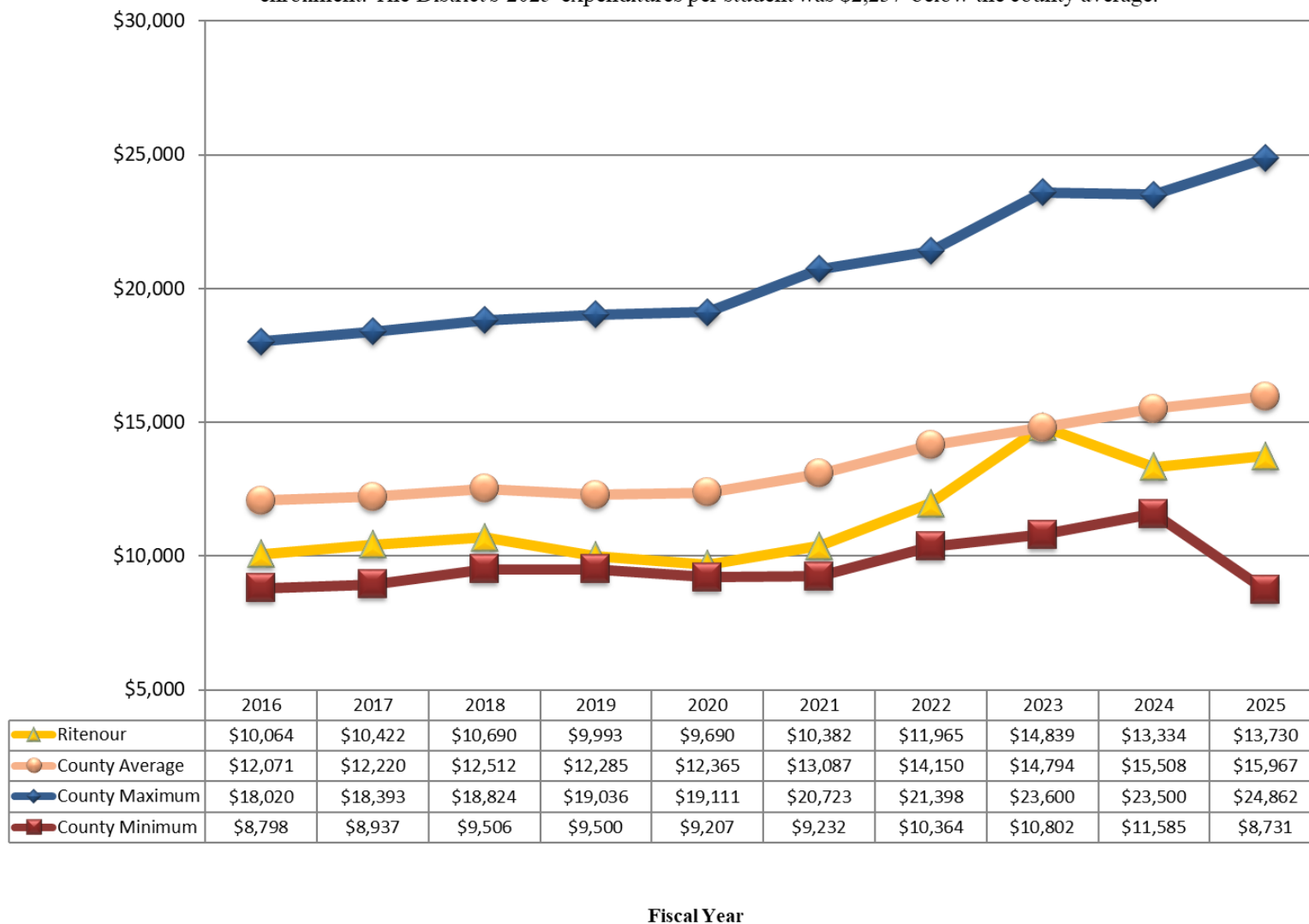
Note: The student enrollment by building is represented in the bar graph above each school name.

ENROLLMENT HISTORY By Grade Level



CURRENT EXPENDITURES PER STUDENT (Based on Average Daily Attendance)

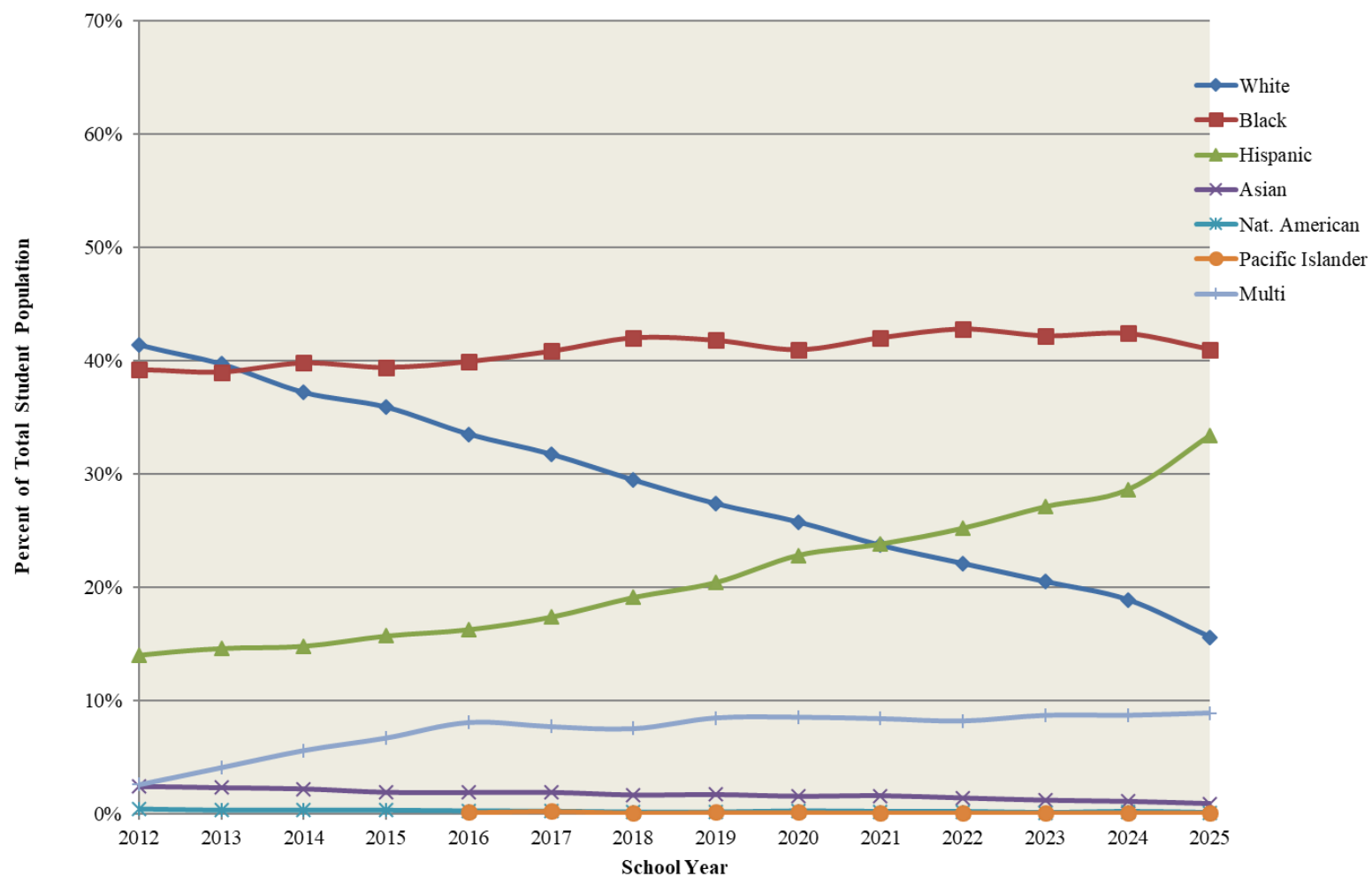
Ritenour's expenditures per student declined in 2024 compared to the county average. This was partially due to the District's growing enrollment compared to peer districts' shrinking overall declining enrollment. The District's 2025 expenditures per student was \$2,237 below the county average.



LOCAL EFFORT/STATE AID & EXPENDITURES PER STUDENT
For the 2025-2026 Fiscal Year : St. Louis County School Districts

	Assessed Valuation	K-12 Enrollment	Valuation per Student	Operating Tax Levy	State Aid per Student	Expenditures per ADA
Affton	\$707,853,930	2,433	\$290,938.73	\$4.4384	\$2,344	\$14,827
Bayless	\$277,791,090	1,742	\$159,466.76	\$3.4649	\$5,355	\$12,410
Brentwood	\$506,141,930	764	\$662,489.44	\$3.6089	\$568	\$22,111
Clayton	\$1,722,689,860	2,377	\$724,732.80	\$3.7448	\$489	\$24,862
Ferguson-Florissant	\$1,564,035,210	8,498	\$184,047.45	\$4.4365	\$4,101	\$16,387
Hancock Place	\$222,620,630	1,173	\$189,787.41	\$3.7200	\$5,566	\$15,775
Hazelwood	\$2,848,372,530	15,601	\$182,576.28	\$4.4653	\$3,311	\$14,929
Jennings	\$183,153,340	2,130	\$85,987.48	\$4.3854	\$3,329	\$8,731
Kirkwood	\$2,356,723,650	5,679	\$414,989.20	\$3.6398	\$1,262	\$14,794
Ladue	\$2,540,765,540	4,363	\$582,343.69	\$2.8542	\$539	\$16,189
Lindbergh	\$2,131,952,320	7,218	\$295,366.07	\$3.0191	\$2,001	\$11,879
Maplewood R.H.	\$529,281,490	1,380	\$383,537.31	\$3.8669	\$2,246	\$17,149
Mehlville	\$2,915,338,730	9,741	\$299,285.36	\$3.8870	\$2,128	\$13,253
Normandy	\$471,502,610	2,589	\$182,117.66	\$3.2340	\$6,279	\$21,495
Parkway	\$7,046,994,740	16,434	\$428,805.81	\$3.3773	\$505	\$15,124
Pattonville	\$2,101,163,620	6,035	\$348,162.99	\$4.0843	\$821	\$16,172
Ritenour	\$974,548,250	6,503	\$149,861.33	\$3.8205	\$5,832	\$13,730
Riverview-Gardens	\$372,325,330	4,883	\$76,249.30	\$4.8067	\$5,662	\$15,532
Rockwood	\$5,923,928,160	18,963	\$312,394.04	\$3.5626	\$1,748	\$13,715
University City	\$1,079,185,770	2,732	\$395,016.75	\$3.6392	\$2,526	\$18,408
Valley Park	\$292,231,470	691	\$422,910.96	\$3.7300	\$1,017	\$18,408
Webster Groves	\$1,356,132,850	4,032	\$336,342.47	\$3.7398	\$2,084	\$15,399
Ritenour Ranking (of 22, high to low)		7	20	9	2	17
Maximum		18,963	\$724,733	\$4.8067	\$6,279	\$24,862
Minimum		691	\$76,249	\$2.8542	\$489	\$8,731
Average		5,726	\$323,064	\$3.7966	\$2,714	\$15,967
Median		4,198	\$305,840	\$3.7349	\$2,187	\$15,466
Note: State Aid only includes revenue from the Basic Formula and Classroom Trust Fund. Assessed Valuation is as of December 31, 2025.						
Source: Missouri Department of Elementary and Secondary Education						

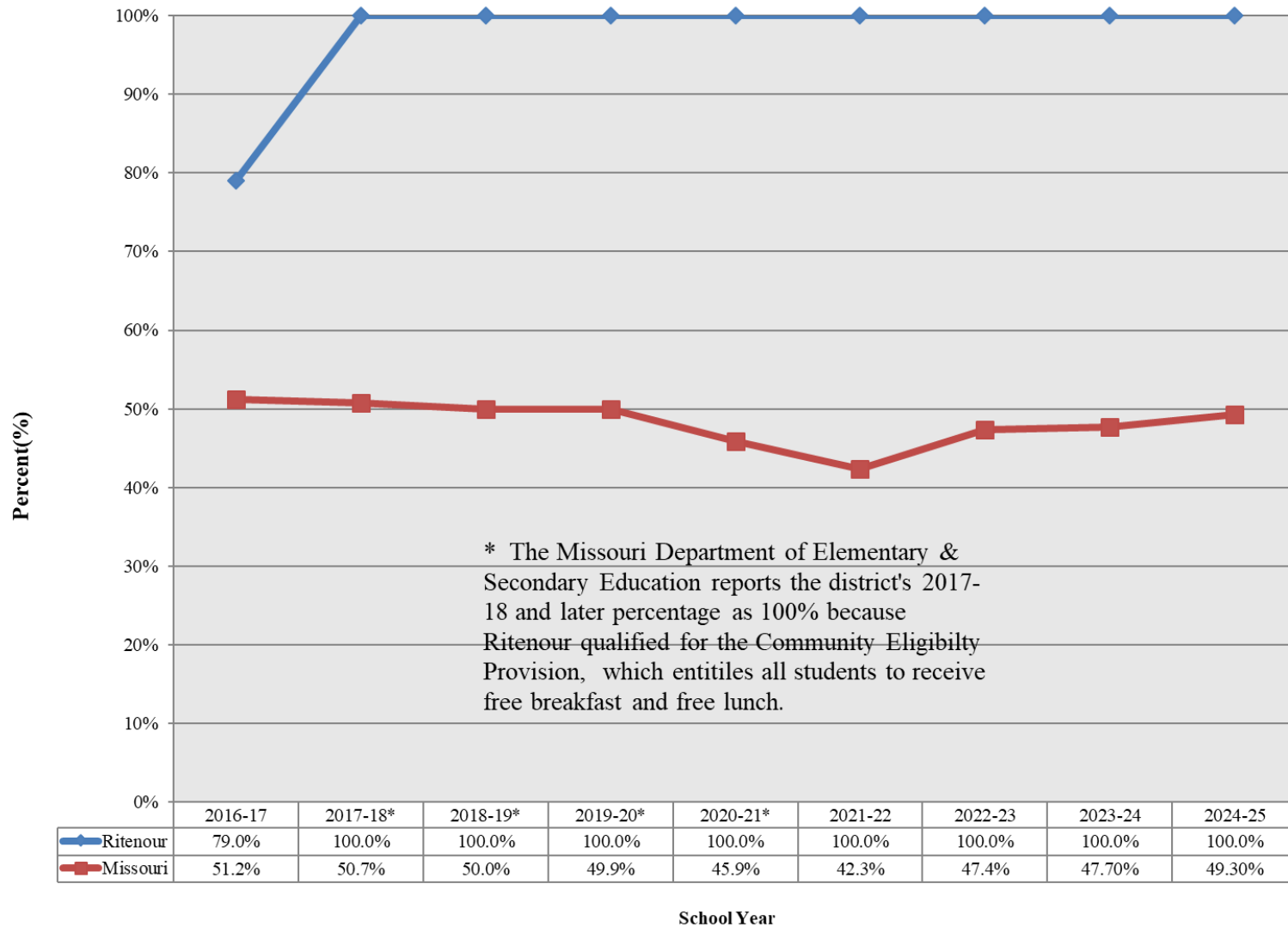
STUDENT DEMOGRAPHICS 2012-2025 School Years



Source: Missouri Department of Elementary and Secondary Education

STUDENTS ELIGIBLE FOR FREE & REDUCED-PRICE LUNCH

Ritenour vs. Missouri



STANDARDIZED TEST SCORES

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

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

In 2005-2006 the MAP test was revised and expanded to comply with the U.S Department of Education standards and includes annual grade-level tests in communication arts, mathematics and science. In 2009-2010 the MAP was discontinued at the high school level. In its place high school students now take an End-of-Course (EOC) exam in certain courses. The 2015 MAP tests were the first to assess Missouri students' achievement under new, higher standards in English Language Arts and Math. The tests were revised again in 2016 and 2017. Since the tests are new, the results cannot be compared to those from prior years. Also beginning with the spring of 2015, all MAP and EOC assessments were computerized.

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

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

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

- Algebra 1
- Biology
- English II
- Government

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

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

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

Area	English/Language Arts							Mathematics							Science			Social Studies
Grade	3	4	5	6	7	8	HS2	3	4	5	6	7	8	ALG1	5	8	HS	HS
Ritenour %	22	27	30	19	23	22	28	18	24	19	18	17	20	28	22	18	12	14
State%	42	45	44	39	39	42	53	41	44	38	46	43	33	53	42	39	37	41

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

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

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

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

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

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

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

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

MISSOURI ASSESSMENT PROGRAM (MAP) RESULTS

By Area and Grade

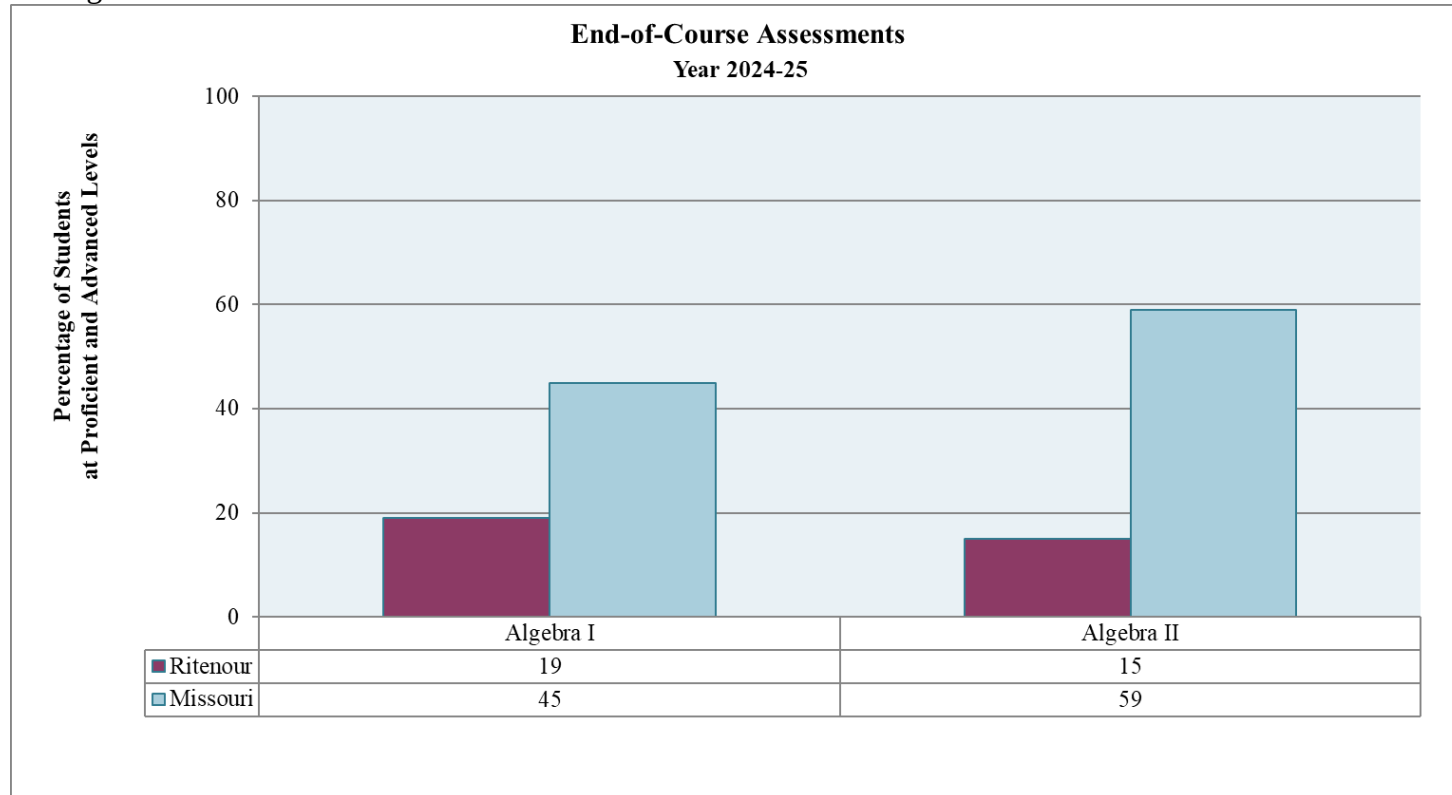
Content Area	Year 2022-23			Year 2023-24			Year 2024-25		
	Communication Arts	Mathematics	Science	Communication Arts	Mathematics	Science	Communication Arts	Mathematics	Science
Grade 3	30	20	-	40	20	-	22	18	-
Grade 4	31	22	-	34	28	-	27	24	-
Grade 5	31	21	23	27	17	24	30	19	22
Grade 6	19	22	-	20	24	-	19	18	-
Grade 7	18	15	-	22	17	-	23	17	-
Grade 8	29	19	17	24	16	13	22	20	18
*State - All Grades	43	41	39	43	41	38	42	41	40

Percent of Students Designated as Proficient or Advanced

END-OF-COURSE (EOC) ASSESSMENTS

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

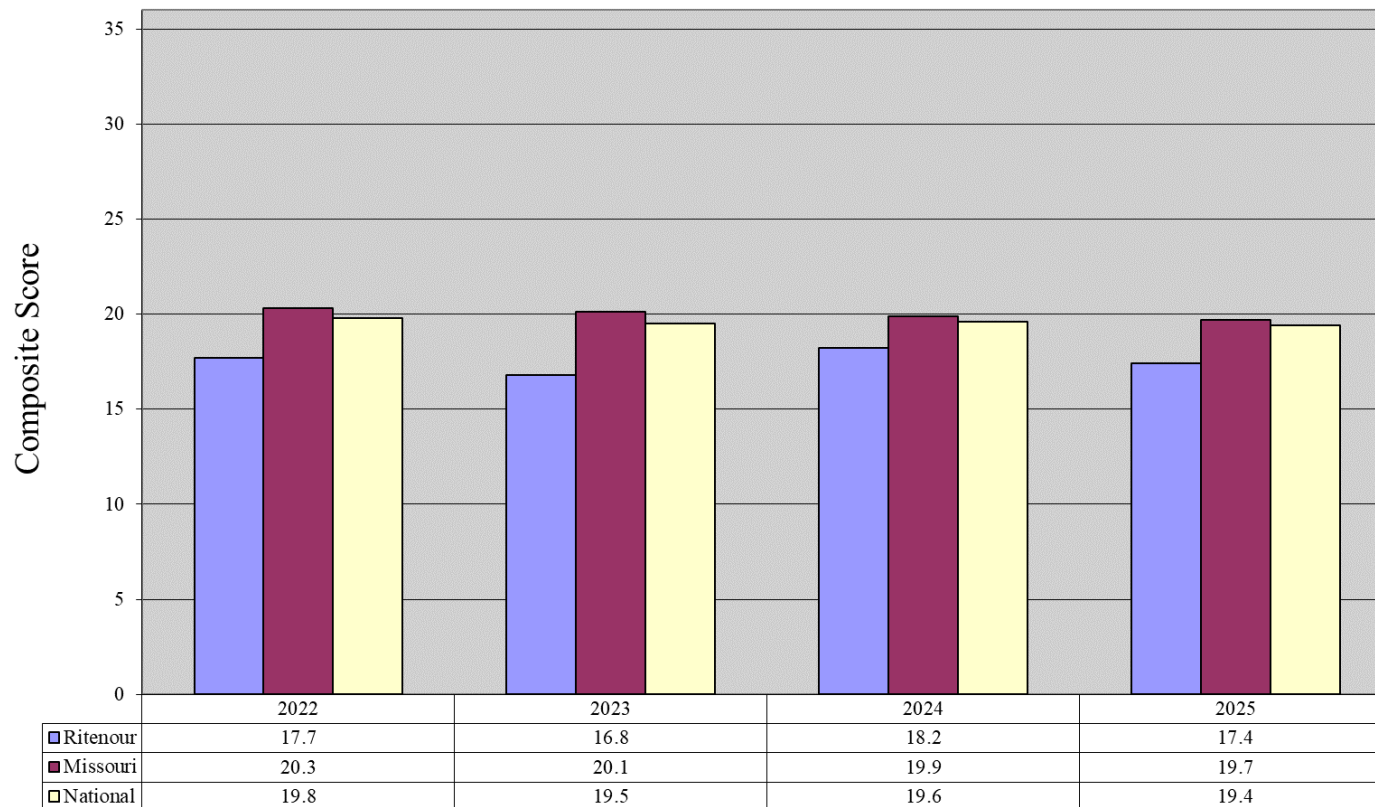
All students, including Missouri Options students, are required to participate in EOC assessments designated as "required" for accountability purposes. The chart below shows the End of Course Assessments for 2024-2025 for Algebra 1 and Algebra 2 compared to the Missouri Average:



AMERICAN COLLEGE TEST (ACT) SCORES

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

In 2025, 22.5% of Ritenour graduating students participated in the testing offered through the ACT program. The average composite score of all Ritenour students that took the test was 17.4 while the average state score was 19.7.



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

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

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

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

District dropout rates for the 2022-2023, 2023-2024, and 2024-25 were 6.0%, 5.1%, and 5.3%, respectively. State-wide dropout rates were 1.8%, 1.6%, and 1.4%, respectively.

BUDGETED POSITIONS

	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Budget</u>	2027 <u>Budget</u>	Increase/ <u>(Decrease)</u>
<u>Administrative Positions</u>						
Assistant Principal - Elem.	6.00	6.00	6.00	6.00	6.00	-
Assistant Principal - HS	3.00	3.00	4.00	4.00	4.00	-
Assistant Principal - MS	4.00	4.00	4.00	3.00	3.00	-
Assistant Superintendent	3.00	3.00	3.00	3.00	3.00	-
Assistant Superintendent- Secondary Ed.	-	1.00	1.00	1.00	1.00	-
Associate Principal - HS	1.00	1.00	-	-	-	-
Chief Financial Officer	1.00	1.00	1.00	1.00	1.00	-
Coordinator - Adult Education	1.00	1.00	1.00	1.00	1.00	-
Coordinator - Athletics & Activities	1.00	1.00	1.00	1.00	1.00	-
Coordinator - Curriculum & Federal Programs	1.00	-	-	-	-	-
Director - Accounting	1.00	1.00	1.00	1.00	1.00	-
Director - Alternative Education	1.00	1.00	1.00	1.00	1.00	-
Director - Athletics & Activities	1.00	1.00	1.00	1.00	1.00	-
Director - Child Nutrition	1.00	1.00	1.00	1.00	1.00	-
Director - Community Services	1.00	1.00	1.00	1.00	1.00	-
Director - Curriculum & Federal Programs	-	1.00	1.00	1.00	1.00	-
Director of Data/Student Info System	-	-	1.00	1.00	1.00	-
Director of Human Resources	1.00	1.00	1.00	1.00	1.00	-
Director - Operations	1.00	1.00	1.00	1.00	1.00	-
Director - Professional Learning	1.00	1.00	1.00	1.00	1.00	-
Director - Secondary Education	1.00	-	-	-	-	-
Director - Technology	1.00	1.00	1.00	1.00	1.00	-
Director - Transportation	1.00	1.00	1.00	1.00	1.00	-
International Welcome Center Administrator	-	-	-	1.00	1.00	-
Principal - Early Childhood	1.00	1.00	1.00	1.00	1.00	-
Principal - Elementary	6.00	6.00	6.00	6.00	6.00	-
Principal - High School	1.00	1.00	1.00	1.00	1.00	-
Principal - Middle School	2.00	2.00	2.00	2.00	2.00	-
Superintendent	1.00	1.00	1.00	1.00	1.00	-
Supervisor - Custodial	1.00	1.00	1.00	1.00	1.00	-
Supervisor - Maintenance	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	-
Total Administrative	45.00	45.00	46.00	46.00	46.00	-

	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Budget</u>	2026 <u>Budget</u>	2027 <u>Budget</u>	Increase/ <u>(Decrease)</u>
<u>Teaching/Instructional Positions</u>						
Adult Basic Education Teacher	11.00	11.00	11.00	11.00	11.00	-
Alternative Education Instructor	4.00	3.00	3.00	3.00	3.00	-
Alternative School Counselor	1.00	1.00	1.00	1.00	1.00	-
Alternative School Teacher	2.00	3.00	3.00	3.00	3.00	-
Teacher - Husky Academy	1.00	1.00	1.00	1.00	1.00	-
Art - Elementary	6.00	6.00	6.00	6.00	6.00	-
Art - Middle School	2.00	2.00	2.00	2.00	2.00	-
Art - High School	4.00	4.00	4.00	4.00	4.00	-
Bilingual School Counselor	-	-	1.00	1.00	1.00	-
Bilingual SEL Support	1.00	1.00	1.00	1.00	1.00	-
Business - High School	5.00	5.00	5.00	5.00	5.00	-
Counselor - College & Career	2.00	2.00	2.00	2.00	2.00	-
Counselor - ELL	1.00	1.00	-	-	-	-
Counselor - Elementary	13.00	14.00	13.00	13.00	13.00	-
Counselor - Middle	6.00	6.00	6.00	5.00	5.00	-
Counselor - High School	6.00	6.00	5.00	5.00	5.00	-
Counselor - Secondary	1.00	-	-	-	-	-
Dean of Students	3.00	3.00	2.00	2.00	2.00	-
Early Childhood Teacher	7.00	8.00	9.00	11.00	11.00	-
Elementary - Grade 1	26.00	27.00	27.00	26.00	26.00	-
Elementary - Grade 2	29.00	27.00	27.00	26.00	26.00	-
Elementary - Grade 3	25.00	27.00	27.00	27.00	27.00	-
Elementary - Grade 4	24.00	25.00	25.00	25.00	25.00	-
Elementary - Grade 5	23.00	22.00	22.00	22.00	22.00	-
Elementary - class-size reduction	3.00	4.00	-	-	-	-
ELL Teacher	27.00	27.00	26.00	26.00	26.00	-
Family & Consumer Science HS	5.00	5.00	5.00	5.00	5.00	-
French - High School	1.00	1.00	1.00	1.00	1.00	-
German - High School	1.00	-	-	-	-	-
Instructional Coach	3.00	3.00	3.00	3.00	4.00	1.00
Instructional Facilitators	-	1.00	1.00	-	-	-
Instrumental Music - High School	3.00	3.00	3.00	3.00	3.00	-
Instrumental Music - Middle School	4.00	4.00	4.00	4.00	4.00	-
Interventionist - Academic	-	-	18.00	17.00	17.00	-
Kindergarten	29.00	24.00	24.00	24.00	24.00	-
Language Arts - High School	14.00	14.00	14.00	14.00	14.00	-
Librarian - Elementary School	6.00	6.00	6.00	6.00	6.00	-
Librarian - High School	1.00	1.00	1.00	1.00	1.00	-

	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Budget</u>	2026 <u>Budget</u>	2027 <u>Budget</u>	Increase/ <u>(Decrease)</u>
Librarian - Middle School	2.00	2.00	2.00	2.00	2.00	-
Math - Middle School	2.00	1.00	1.00	1.00	1.00	-
Math - High School	16.00	16.00	16.00	16.00	16.00	-
Math - IWC	1.00	1.00	1.00	1.00	1.00	-
Math Interventionist	2.00	2.00	1.00	-	-	-
Media Convergence	2.00	2.00	2.00	2.00	2.00	-
Middle School - Grade 6	20.00	21.00	21.00	21.00	21.00	-
Middle School - Grade 7	19.00	21.00	21.00	21.00	21.00	-
Middle School - Grade 8	21.00	25.00	26.00	24.00	24.00	-
Middle School - RVA	0.50	0.50	0.50	0.50	0.50	-
Middle School interventionist	-	1.00	-	-	-	-
Part-Time Teacher	0.60					-
PE/Health - Elementary	12.00	12.00	12.00	12.00	12.00	-
PE/Health - High School	6.00	7.00	7.00	7.00	7.00	-
PE/Health - Middle School	8.00	8.00	8.00	8.00	8.00	-
PLTW - Middle School	4.00	4.00	4.00	4.00	4.00	-
Gifted - Elem.	3.00					-
Gifted - Middle	2.00					-
Reading Interventionist	3.00	2.00	-	-	-	-
Reading Specialist	10.00	10.00	-	-	-	-
Science - High School	14.00	14.00	14.00	14.00	14.00	-
Social Studies - High School	12.00	12.00	12.00	12.00	12.00	-
Spanish - High School	2.00	2.00	2.00	2.00	2.00	-
Spanish - Middle School	2.00	2.00	2.00	2.00	2.00	-
Speech/Drama - High School	1.00	1.00	1.00	1.00	1.00	-
Speech/Drama - Middle School	1.00	1.00	1.00	1.00	1.00	-
Title I - Elementary	12.00	12.00	-	-	-	-
Title I Instructional Coach	1.00	1.00	-	-	-	-
Title II Instructional Coach	3.00	3.00	3.00	3.00	3.00	-
Vocal Music - Elementary	6.00	6.00	6.00	6.00	6.00	-
Vocal Music - High School	1.00	1.00	1.00	1.00	1.00	-
Vocal Music - Middle School	2.00	2.00	2.00	2.00	2.00	-
Workforce Learning Coordinator	1.00	1.00	1.00	1.00	1.00	-
Total Teaching/Instructional	492.10	491.50	476.50	470.50	471.50	1.00

	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Budget</u>	2026 <u>Budget</u>	2027 <u>Budget</u>	Increase/ <u>(Decrease)</u>
<u>Support Positions</u>						
Adult Ed. & Literacy Clerk	2.00	1.00	1.00	1.00	1.00	-
Application Support Specialist	1.00	1.00	-	-	-	-
Athletic Trainer	1.00	1.00	1.00	1.00	1.00	-
Bilingual Family Liaison	-	1.00	1.00	1.00	1.00	-
Bilingual Therapist	2.00	3.00	4.00	4.00	4.00	-
Bus Drivers	24.00	25.00	25.00	25.00	25.00	-
Child Nutrition A	31.00	29.50	27.75	28.75	29.75	1.00
Child Nutrition B	13.00	14.00	14.00	15.00	15.00	1.00
Child Nutrition C	9.00	9.00	9.00	10.00	10.00	1.00
Communications Specialist	1.00	1.00	1.00	1.00	1.00	-
Crisis Intervention Specialist	1.00	1.00	1.00	1.00	1.00	-
Crossing Guard	0.50	0.50	0.50	0.50	0.50	-
Custodian A	-	-	-	1.00	1.00	-
Custodian- evening	9.00	11.00	11.00	10.00	10.00	-
Custodian- evening floater	-	1.00	1.00	1.00	1.00	-
Custodian- evening manager	1.00	1.00	1.00	1.00	1.00	-
Custodial Lead	12.00	12.00	12.00	12.00	12.00	-
Dispatcher/Router	1.00	1.00	1.00	1.00	1.00	-
Early Childhood Aide	10.50	10.50	11.50	12.50	12.50	-
ELL Teacher Assistant	3.00	3.00	1.00	1.00	1.00	-
Evening Activities Supervisor	1.00	1.00	1.00	1.00	1.00	-
Executive Assistant	1.00	1.00	1.00	1.00	1.00	-
Family/Student Interventionist	1.00	-	-	-	-	-
Graphic Artist	1.00	1.00	1.00	1.00	1.00	-
Help Desk Technician	5.00	5.00	5.00	5.00	5.00	-
Human Resources Assistant	1.00	1.00	1.00	1.00	1.00	-
Human Resources Specialist	1.00	1.00	1.00	1.00	1.00	-
IT Support Specialist	1.00	3.00	3.00	3.00	3.00	-
Junior ROTC- officer	0.50	1.00	1.00	1.00	1.00	-
Junior ROTC- enlisted	0.50	1.00	1.00	1.00	1.00	-
Maintenance	8.00	8.00	8.00	8.00	8.00	-
Network Administrator	1.00	1.00	1.00	1.00	1.00	-
Network Technician	1.00	1.00	1.00	1.00	1.00	-
Registered Nurse	12.00	12.00	12.00	10.00	10.00	-

	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Budget</u>	2026 <u>Budget</u>	2027 <u>Budget</u>	Increase/ <u>(Decrease)</u>
Nutritionist	1.00	1.00	1.00	1.00	1.00	-
Office Professionals A	2.00	2.00	2.00	2.00	2.00	-
Office Professionals B	16.00	16.00	16.00	16.00	16.00	-
Office Professionals D	21.50	20.50	20.50	20.50	20.50	-
Parent Educators	5.00	5.00	5.00	5.00	5.00	-
Parent Involvement Liaison	1.00	1.00	1.00	1.00	1.00	-
Payroll & Benefits Specialist	1.00	1.00	1.00	1.00	1.00	-
Safety Support Specialist	3.00	5.00	3.00	3.00	3.00	-
Social Worker	6.00	6.00	6.00	5.00	5.00	-
Safety Supervisor	-	1.00	1.00	1.00	1.00	-
Social/Emotional Interventionist	7.00	6.00	5.00	3.00	3.00	-
Student Services Professional	1.00	1.00	1.00	1.00	1.00	-
Student Services Specialist	1.00	1.00	1.00	1.00	1.00	-
Student Support Specialist	5.00	3.00	3.00	3.00	3.00	-
Student Support Teacher Assistant	1.00	1.00	1.00	1.00	1.00	-
Teacher Assistant	7.00	7.00	6.00	6.00	9.00	3.00
Van driver	1.00	1.00	1.00	1.00	1.00	-
Warehouse Worker	2.00	2.00	2.00	2.00	2.00	-
Web Content Manager	1.00	1.00	1.00	1.00	1.00	-
Total Support	239.50	245.00	238.25	237.25	241.25	6.00
Total Positions	<u>776.60</u>	<u>781.50</u>	<u>760.75</u>	<u>753.75</u>	<u>758.75</u>	<u>7.00</u>

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

COMMUNITY SURVEY

Summary of Selected Results

In fall 2025, the Ritenour School District Communications and Community Services Department conducted an online community survey to better understand the perceptions, priorities and experiences of families and residents throughout the District. The survey was shared online with the entire Ritenour community, and 524 responses were received from parents, guardians and community members. Approximately 31% of respondents reported living in the District for five years or less, while 31% indicated they have lived in the District for more than 20 years. In addition, more than half of respondents said they or another adult member of their household attended Ritenour schools.

Statements about the District

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

- The Ritenour School District effectively communicates with district residents. (68.3% agreed)
- I am optimistic about our district's future. (59.7% agreed)
- The quality of the Ritenour School District is better than most people think it is. (63.4% agreed)
- The quality of our public school district is the most important factor protecting my property value. (56.1% agreed)

District Job Performance

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

- Providing safe and secure schools (71.6% agree/strongly agree)
- Keeping families informed about the District (84.0% very/somewhat informed)
- Providing communication in families' home languages (95.7% agree/strongly agree)
- Building positive relationships between families and teachers (73.4% agree/strongly agree)
- Providing effective leadership by teachers (70.9%t excellent/good)
- Providing effective leadership by principals (61.1% excellent/good)

TEACHER SALARY SCHEDULE

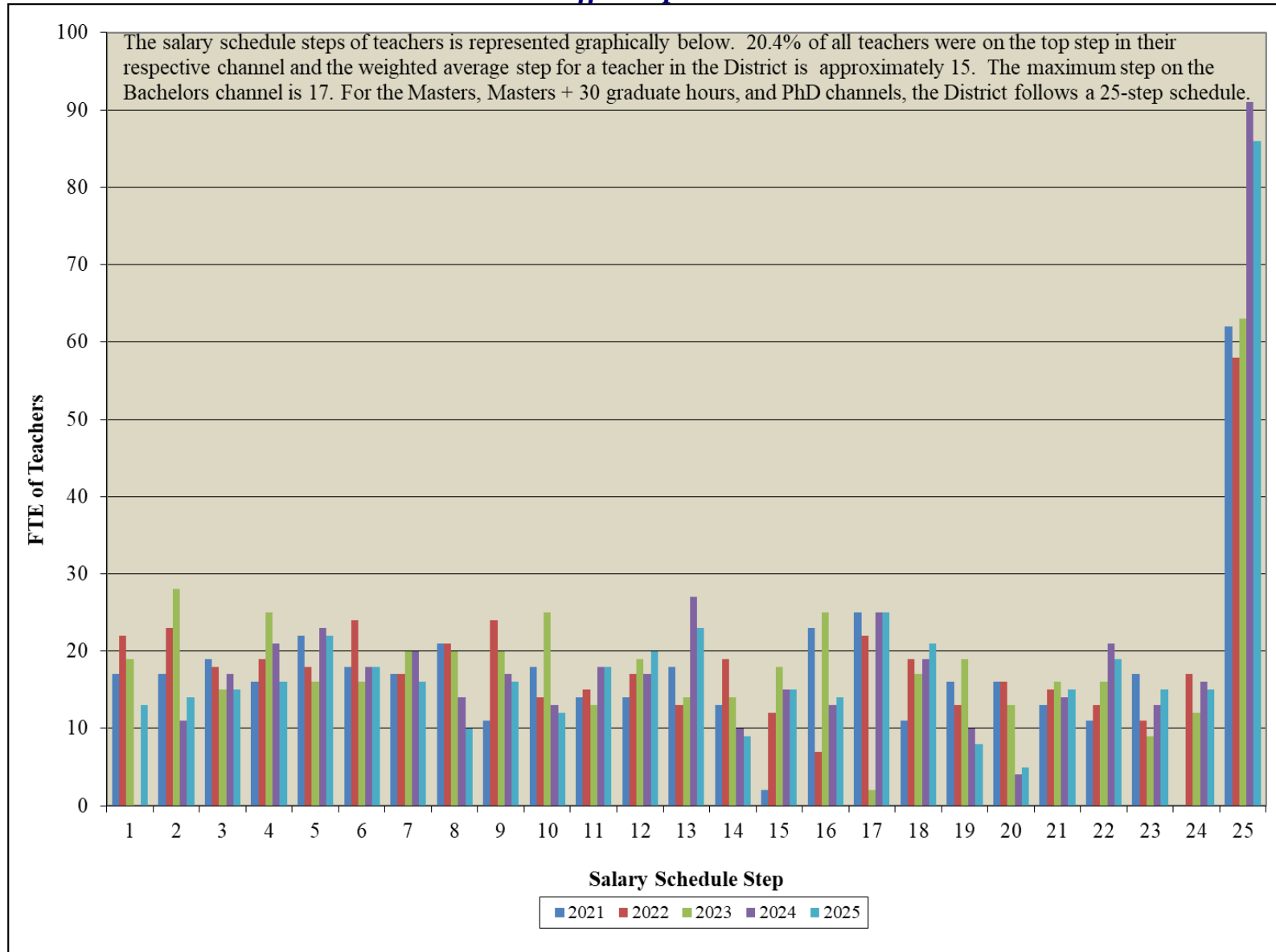
Fiscal Year 2026-2027

Step	BACHELORS Channel A	Step	MASTERS Channel C	Step	MASTERS +30 Channel D	Step	PHD - Channel E
1	\$49,325	1	\$53,207	1	\$58,179	1	\$62,993
2	\$50,316	2	\$54,435	2	\$59,520	2	\$64,364
3	\$51,150	3	\$55,747	3	\$60,916	3	\$65,760
4	\$52,003	4	\$57,089	4	\$62,357	4	\$67,186
5	\$52,862	5	\$58,465	5	\$63,822	5	\$68,641
6	\$53,740	6	\$59,871	6	\$65,326	6	\$70,130
7	\$54,627	7	\$61,316	7	\$66,865	7	\$71,645
8	\$55,535	8	\$62,796	8	\$68,443	8	\$73,203
9	\$56,457	9	\$64,310	9	\$70,051	9	\$74,787
10	\$57,390	10	\$65,859	10	\$71,694	10	\$76,409
11	\$58,342	11	\$67,447	11	\$73,386	11	\$78,067
12	\$59,308	12	\$69,070	12	\$75,117	12	\$79,759
13	\$60,290	13	\$70,737	13	\$76,883	13	\$81,495
14	\$61,291	14	\$72,444	14	\$78,688	14	\$83,261
15	\$62,307	15	\$74,190	15	\$80,548	15	\$85,066
16	\$63,343	16	\$75,975	16	\$82,442	16	\$86,906
17	\$65,277	17	\$77,810	17	\$84,380	17	\$88,795
		18	\$79,689	18	\$86,373	18	\$90,719
		19	\$81,613	19	\$88,405	19	\$92,682
		20	\$83,581	20	\$90,502	20	\$94,773
		21	\$85,594	21	\$92,618	21	\$96,756
		22	\$87,660	22	\$94,798	22	\$98,857
		23	\$89,772	23	\$97,032	23	\$100,998
		24	\$91,833	24	\$99,316	24	\$103,188
		25	\$94,334	25	\$101,925	25	\$105,432
		25+	\$96,401	25+	\$104,056	25+	\$108,170

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

STEP PLACEMENT OF TEACHERS

Staff Comparison



GLOSSARY OF TERMS AND ACRONYMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ENROLLMENT – Headcount taken on the last Wednesday of September and January of all resident and nonresident students K-12 in the enrollment center. All students counted as one (no part-time). Pre-kindergarten students are not reported in the same category.

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

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

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

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

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

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

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

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

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

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

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

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

HVAC – Heating, ventilation, air conditioning

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

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

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

LIMITED ENGLISH PROFICIENCY PUPIL COUNT – the number in the preceding school year of pupils aged three through 21 enrolled or preparing to enroll in an elementary school or secondary school who were not born in the United States or whose native language is a language other than English or are native Americans or Alaskan native, or a native resident of the outlying area, and come from an environment where a language other than English has had a significant impact on such individuals’ level of English language proficiency, or are migratory, whose native language is a language other than English, and who come from an environment where a language other than English is dominant; and have difficulties in speaking, reading, writing, or understanding the English language

sufficient to deny such individuals the ability to meet the state's proficient level of achievement on state assessments, the ability to achieve successfully in the classrooms where the language of instruction is English, or the opportunity to participate fully in society.

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

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

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

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

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

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

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

SSD (SPECIAL SCHOOL DISTRICT) – A separate and independent school district which serves the needs of students with special requirements for all of the school districts in St. Louis County. SSD teachers occupy the teaching stations of the Local Educational

Authority (LEA) to serve the students of that school. Placement options range from consultative to a totally inclusive setting. SSD also runs the Vocational Training Program for the districts of St. Louis County.

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

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

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

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