

Webster Groves School District
Budget Summary Document 2019-20 Thru 2021-22

Revised: 6/3/2019

| Line# | Description | 2014-15 <u>ACTUAL</u> | 2015-16 <u>ACTUAL</u> | 2016-17 <u>ACTUAL</u> | 2017-18 <u>ACTUAL</u> | 2018-19 <u>Rev Budget</u> | Factor for 2019- 20 | 2019-20 <u>Prelim</u> | | Factor for 2020- 21 | 2020-21 <u>Prelim</u> | Factor for 2021- 22 | 2021-22 <u>Prelim</u> | |
|------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------------|---------------------------|--------------------------|--|---------------------------|--------------------------|---------------------------|--------------------------|--|
| LOCAL RECEIPTS | | | | | | | | | | | | | | |
| 1 | current property tax | 37,864,619 | 37,917,500 | 38,269,158 | 39,634,912 | 39,696,300 | 2.50% | 40,688,700 | Represents expected CPI allowance of 1.9% + .6% new construction. Continue 97.8% collection rate. | 0.50% | 40,892,100 | 2.50% | 41,914,400 | |
| 2 | delinquent property tax | 602,744 | 295,269 | 585,624 | 343,120 | 558,700 | 0.00% | 558,700 | | 0.00% | 558,700 | 0.00% | 558,700 | |
| 3 | financial institution tax | 12,136 | 33,675 | 316,803 | 215,849 | 150,000 | 0.00% | 150,000 | | 0.00% | 150,000 | 0.00% | 150,000 | |
| 4 | sales tax (prop C) | 3,572,411 | 3,682,644 | 3,868,764 | 4,181,646 | 4,078,000 | 3.10% | 4,204,500 | Assumes 4184 ADA at \$1,005 each for 19-20. | 1.00% | 4,246,500 | 1.00% | 4,289,000 | |
| 5 | sales tax for rollback | | | | - | 0 | | - | | | - | | - | |
| 6 | tuition | 678,811 | 717,743 | 327,382 | 266,445 | 177,000 | 0.00% | 121,000 | resident local effort, \$13K nonres tuition & \$28K unaccredited district tuition (down 8 stu's @ \$7K). | 0.00% | 121,000 | 0.00% | 121,000 | |
| 7 | earnings on investments | 11,336 | 38,608 | 150,978 | 362,758 | 454,800 | 62.88% | 740,800 | Assumes 1.90% interest on prior year end fund balance. | -38.15% | 458,200 | -2.18% | 448,200 | Bumped up from 1.75% to 1.90%, plus includes bond sale |
| 8 | community education | 50,900 | 86,426 | 77,340 | 57,104 | 60,000 | 0.00% | 60,000 | | 0.00% | 60,000 | 0.00% | 60,000 | |
| 9 | student activities | 1,748,300 | 1,790,087 | 1,990,002 | 1,901,625 | 2,000,000 | 0.00% | 2,000,000 | Net zero offset with expend Line #69. | 0.00% | 2,000,000 | 0.00% | 2,000,000 | |
| 10 | food service | 818,161 | 751,964 | 739,317 | 783,708 | 737,300 | 1.80% | 750,600 | Self-supporting pgm Lines 10, 23 & 25 offset Line #75. | 1.80% | 764,100 | 1.80% | 777,900 | |
| 11 | other local | 1,412,118 | 577,942 | 561,101 | (96,480) | 194,000 | 1.80% | 197,500 | Includes \$85K for bus pass fees, \$50K homeless transp share from other districts, \$35K Epworth teacher pymt & \$27.5K misc. | 1.80% | 201,100 | 1.80% | 204,700 | |
| 11a | Transfer Student tuition | 1,112,102 | 845,042 | 825,475 | 672,255 | 690,000 | -15.00% | 586,500 | Declining VST enrollment @ \$7,000/student. | -12.00% | 516,100 | -12.00% | 454,200 | |
| 11b | Preshool Tuition | | 1,060,943 | 1,066,823 | 1,272,251 | 1,263,900 | 0.00% | 1,268,000 | Self-supporting pgm with tuition, state and federal funding. | 0.00% | 1,268,000 | 0.00% | 1,268,000 | Updated projection from Early Childhood |
| 12 | adventure club | 1,157,311 | 1,097,713 | 1,027,451 | 1,319,929 | 1,141,900 | 0.00% | 1,216,100 | Fee-based self-supporting program. | 0.00% | 1,216,100 | 0.00% | 1,216,100 | Updated projection from Early Childhood |
| | audit adjustment | | | | | | | | | | | | | |
| | Bond Premium | 0 | | | | | | | | | | | | |
| | sub-total local | 49,040,950 | 48,895,556 | 49,806,218 | 50,915,122 | 51,201,900 | | 52,542,400 | | | 52,451,900 | | 53,462,200 | |
| COUNTY RECEIPTS | | | | | | | | | | | | | | |
| 13 | finances and forfeitures | 48,171 | 44,112 | 45,401 | 42,346 | 44,000 | 1.00% | 44,400 | | 1.00% | 44,800 | 1.00% | 45,200 | |
| 14 | state assessed utilities | 597,600 | 629,111 | 607,856 | 627,161 | 615,000 | 1.00% | 621,200 | | 1.00% | 627,400 | 1.00% | 633,700 | |
| 15 | stock insurance tax | | | | - | 0 | | - | | | - | | - | |
| | audit adjustment | | | | | | | | | | | | | |
| | sub-total county | 645,771 | 673,223 | 653,257 | 669,507 | 659,000 | | 665,600 | | | 672,200 | | 678,900 | |

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|------------------------------|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------------|---------------------------|--------------------------|--|---------------------------|--------------------------|---------------------------|--------------------------|---|
| STATE RECEIPTS | | | | | | | | | | | | | | |
| 16 | state foundation formula | 5,857,512 | 5,888,747 | 7,867,357 | 9,002,013 | 8,500,000 | 0.00% | 8,825,100 | SAT of \$6340, DVM of 1.095, no prior period adj. (DESE proj's SAT of \$6,375). Incl 18 PK ADA. | 0.00% | 8,825,100 | 0.00% | 8,825,100 | Increased SAT from \$6308 to \$6340. |
| 17 | cigarette tax (fair share) | | | | - | 0 | | - | | | - | | - | |
| 18 | transportation | 4,545 | 5,791 | 1,105 | 3,422 | 3,400 | 0.00% | 3,400 | | 0.00% | 3,400 | 0.00% | 3,400 | |
| 19 | exceptional pupils (reading) | | | | - | 0 | | - | | | - | | - | |
| 20 | gifted education | | | | - | 0 | | - | | | - | | - | |
| 21 | nonMO ins co tax (textbook) | | | | - | 0 | | - | | | - | | - | |
| 22 | transfer students | | | | - | 0 | | - | | | - | | - | |
| 23 | food service | 8,673 | 8,741 | 8,614 | 8,319 | 8,600 | 1.80% | 8,800 | | 1.80% | 9,000 | 1.80% | 9,200 | |
| 24 | other state | 985,700 | 982,426 | 877,794 | 471,377 | 465,000 | 0.00% | 465,000 | Expect public place funding to drop \$10K from \$410K to \$400K & PAT to increase from \$55K to 65K. | 0.00% | 465,000 | 0.00% | 465,000 | Increased PAT funding from \$55K to \$65K |
| | Other | | | | | 0 | | | | | | | | |
| | sub-total state | 6,856,430 | 6,885,705 | 8,754,870 | 9,485,131 | 8,977,000 | | 9,302,300 | | | 9,302,500 | | 9,302,700 | |
| FEDERAL RECEIPTS | | | | | | | | | | | | | | |
| 25 | food service | 422,578 | 423,203 | 395,012 | 371,352 | 400,000 | 1.80% | 407,200 | | 1.80% | 414,500 | 1.80% | 422,000 | |
| 26 | title 1 | 375,480 | 625,268 | 547,029 | 233,442 | 280,000 | 0.00% | 280,000 | | 0.00% | 280,000 | 0.00% | 280,000 | |
| 27 | title VI | | | | - | 0 | | - | | | - | | - | |
| 28 | other federal | 143,572 | 131,835 | 299,633 | 136,682 | 255,000 | 0.00% | 247,000 | No change to \$80K Title II, \$70,000 Head Start, \$65K e-rate & \$32K misc other. | 0.00% | 247,000 | 0.00% | 247,000 | Decreased Head Start by \$8K |
| 29 | even start | | | | | 0 | | | | | | | | |
| | other | 0 | | | | 0 | | | | | | | | |
| | sub-total federal | 941,630 | 1,180,306 | 1,241,674 | 741,476 | 935,000 | | 934,200 | | | 941,500 | | 949,000 | |
| | OPERATING REVENUE | 57,484,780 | 57,634,790 | 60,456,019 | 61,811,236 | 61,772,900 | | 63,444,500 | | | 63,368,100 | | 64,392,800 | |
| | change | | 0.2600% | 4.900% | 2.2400% | 0.4200% | | 2.7100% | | | -0.1200% | | 1.6200% | |
| DEBT SERVICE RECEIPTS | | | | | | | | | | | | | | |
| 30 | Stock Insurance | | | | | 0 | | | | | | | | |
| 31 | property taxes | 3,994,049 | 4,150,162 | 4,195,756 | 4,745,473 | 4,671,500 | 14.39% | 5,343,500 | | 0.89% | 5,390,800 | 0.88% | 5,438,100 | |
| 32 | delinquent taxes | 63,841 | 31,552 | 64,213 | 38,673 | 0 | 0.00% | - | | 0.00% | - | 0.00% | - | |
| 33 | financial institution tax | 0 | 225 | | - | 0 | 0.00% | - | | 0.00% | - | 0.00% | - | |
| 34 | interest earned | 58,980 | 1,000 | 3,992 | 17,813 | 357,200 | 0.00% | 357,200 | Includes \$335,000 of interest earnings on BAB refunding escrow that will be in place until underlying bonds are called in 2020. | 0.00% | 389,100 | 0.00% | 80,400 | |
| 28b | other federal | 0 | 820,972 | 548,984 | 549,574 | 550,000 | 0.00% | 550,000 | | 0.00% | 230,000 | 0.00% | 230,000 | |
| 35 | state assessed utilities | 100,882 | 103,201 | 99,108 | 109,973 | 100,400 | 1.00% | 110,400 | | 0.20% | 110,600 | 0.20% | 110,800 | |
| 103 | bond issue/refunding | | | | 18,587,614 | 0 | 1.00% | - | | 1.00% | - | 1.00% | - | |
| | sub-total debt service | 4,217,752 | 5,107,112 | 4,912,053 | 24,049,120 | 5,679,100 | | 6,361,100 | | | 6,120,500 | | 5,859,300 | |
| | total revenue | 61,702,532 | 62,741,902 | 65,368,072 | 85,860,356 | 67,452,000 | | 69,805,600 | | | 69,488,600 | | 70,252,100 | |

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|------------------------------|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------------|---------------------------|--------------------------|---|---------------------------|--------------------------|---------------------------|--|
| GENERAL FUND EXPENSES | | | | | | | 0 | | | 0 | | 0 | |
| | Salary Adjustment Factor = | | | | | | 2.20% | | Expected CPI level. | 2.00% | | 2.00% | |
| | Inflation Adjustment Factor = | | | | | | | | Reflects 2.75% salary adjust less \$110,000 for 2 social workers who are included in teachers Line 89. | | | | Added 1 add'l TA for VISTA @ HS; cut .4 TA for Elem Health |
| 36 | support staff (auxiliary) | 2,171,756 | 1,895,020 | 1,668,250 | 1,759,849 | 1,959,300 | -1.89% | 1,922,200 | | 2.50% | 1,970,300 | 2.50% | 2,019,600 |
| 37 | teacher aides | 1,411,426 | 1,157,117 | 1,168,284 | 1,197,576 | 1,224,800 | 2.75% | 1,258,500 | | 2.50% | 1,290,000 | 2.50% | 1,322,300 |
| 38 | library aides | 0 | 0 | 0 | - | 0 | | - | | | - | | - |
| 39 | secretarial staff | 1,077,511 | 1,062,233 | 1,050,755 | 1,108,235 | 1,146,700 | 2.75% | 1,178,200 | | 2.50% | 1,207,700 | 2.50% | 1,237,900 |
| 40 | custodial staff | 1,658,544 | 1,641,160 | 1,598,111 | 1,654,197 | 1,789,800 | 3.48% | 1,852,000 | Reflects 2.75% salary adjust + additional .5 custodian at Edgar Road. | 2.50% | 1,898,300 | 2.50% | 1,945,800 |
| 41 | federal programs | 280,659 | 374,607 | 215,784 | 132,454 | 216,000 | 0.00% | 216,000 | | 0.00% | 216,000 | 0.00% | 216,000 |
| 42 | retirement benefits | 1,087,710 | 987,859 | 939,955 | 1,012,615 | 1,123,200 | 2.34% | 1,149,500 | Assumes no change in PEERS or SS contribution rates. | 3.04% | 1,184,400 | 3.07% | 1,220,800 |
| 43 | health insurance | 1,044,270 | 1,001,264 | 980,478 | 1,044,173 | 1,245,500 | 10.00% | 1,378,100 | Based on 10% increase in premiums & the district picking up the full increase, plus one add'l TA. | 9.00% | 1,502,100 | 9.00% | 1,637,300 |
| 44 | unemployment benefits | 20,196 | 14,475 | 2,901 | 7,239 | 25,800 | 2.20% | 26,400 | | 2.00% | 26,900 | 2.00% | 27,400 |
| 45 | new employee hiring | 5,829 | 19,127 | 14,430 | 15,785 | 25,000 | 2.20% | 25,600 | | 2.00% | 26,100 | 2.00% | 26,600 |
| 46 | audit by CPA firm | 13,000 | 13,000 | 13,500 | 14,000 | 14,500 | 2.20% | 14,800 | | 2.00% | 15,100 | 2.00% | 15,400 |
| 47 | payroll services | 117,327 | 123,028 | 94,556 | 83,509 | 96,200 | 55.41% | 149,500 | Conversion to new payroll and HR tracking system. Includes \$28,200 of one-time startup costs. | 2.00% | 124,300 | 2.00% | 126,800 |
| 48 | legal counsel | 83,688 | 56,324 | 102,939 | 97,046 | 75,000 | 2.20% | 76,700 | | 2.00% | 78,200 | 2.00% | 79,800 |
| 49 | medical | 10,103 | 3,174 | 5,262 | 19,521 | 7,500 | 0.00% | 7,500 | | 0.00% | 7,500 | 0.00% | 7,500 |
| 50 | elections | 19,623 | 8,201 | 14,206 | 51 | 15,000 | 0.00% | 15,000 | | 0.00% | 15,000 | 0.00% | 15,000 |
| 51 | gas/electric/water | 1,285,057 | 1,014,760 | 1,178,924 | 1,128,752 | 1,125,000 | 1.48% | 1,141,600 | Base electric rates are frozen by Ameren until April, 2020. 1 new modular at ER. New MSD impervious surface surcharge estimated at \$11K. | 2.00% | 1,164,432 | 2.00% | 1,187,721 |
| 52 | curriculum/staff developmnt | 225,845 | 148,279 | 134,877 | 122,082 | 51,700 | 2.20% | 52,800 | | 2.00% | 53,900 | 2.00% | 55,000 |
| 53 | tuition for staff | 59,100 | 0 | 58,414 | 57,310 | 62,200 | 2.20% | 63,600 | | 2.00% | 64,900 | 2.00% | 66,200 |
| 54 | commencement/accredit | 7,065 | 8,225 | 4,973 | 2,343 | 15,500 | 2.20% | 15,800 | | 2.00% | 16,100 | 2.00% | 16,400 |
| 55 | contract transportation | 264,816 | 220,813 | 272,019 | 385,856 | 460,400 | 2.40% | 471,400 | | 2.40% | 482,700 | 2.40% | 494,300 |
| 56 | contracted service | 0 | 0 | 245,554 | 216,039 | 263,800 | 0.00% | 172,000 | \$97K reduction in contracted COO/CFO per line 92. | 2.00% | 175,400 | 2.00% | 178,900 |
| 57 | district travel | 25,678 | 18,685 | 22,969 | 19,479 | 29,000 | 2.20% | 29,600 | | 2.00% | 30,200 | 2.00% | 30,800 |
| 58 | pro conf., memshps, subsc | 45,518 | 26,470 | 43,082 | 32,673 | 42,900 | 2.20% | 43,800 | | 2.00% | 44,700 | 2.00% | 45,600 |

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| 59 | insurance | 706,801 | 767,064 | 734,226 | 775,596 | 717,000 | 11.00% | 795,900 | 2018-19 expense low due to WC experience modifier dropping to .67; budget based on return to normal 1.0. | 2.00% | 811,800 | 2.00% | 828,000 | |
| 60 | telephone and postage | 228,851 | 285,421 | 308,847 | 371,541 | 370,000 | 2.20% | 347,500 | Expect telephone line costs to drop by about \$30K when district converts to VOIP effective 7/1/2019. | 2.00% | 354,500 | 2.00% | 361,600 | |
| 61 | printing | 14,365 | 13,770 | 6,591 | 6,621 | 25,900 | 2.20% | 26,500 | | 2.00% | 27,000 | 2.00% | 27,500 | |
| 62 | safety and security | 80,916 | 46,379 | 69,495 | 212,045 | 186,300 | 20.77% | 225,000 | Covers annual security alarm service contracts, elevator inspects/repairs, high school parking lease, \$10K for off-duty police and \$125K for SRO's. Increase based on historical actual plus a \$10K increase in SRO actual cost. | 2.00% | 229,500 | 2.00% | 234,100 | |
| 63 | instructional supplies | 828,273 | 703,033 | 596,646 | 698,134 | 674,977 | 2.20% | 514,800 | | 2.00% | 525,100 | 2.00% | 535,600 | |
| 64 | sixth grade camp | 19,612 | 14,777 | 11,712 | 2,133 | 25,000 | 0.00% | 25,000 | | 0.00% | 25,000 | 0.00% | 25,000 | |
| 65 | guidance/testing supplies | 39,685 | 21,703 | 44,625 | 89,324 | 66,800 | 2.20% | 68,300 | | 2.00% | 69,700 | 2.00% | 71,100 | |
| 66 | administrative supplies | 63,555 | 94,788 | 200,765 | 107,234 | 88,800 | 2.20% | 90,800 | | 2.00% | 92,600 | 2.00% | 94,500 | |
| 67 | custodial supplies | 164,762 | 190,437 | 316,554 | 267,896 | 212,000 | 2.20% | 216,700 | | 2.00% | 221,000 | 2.00% | 225,400 | |
| 68 | music supplies | 20,287 | 11,845 | 6,099 | 11,591 | 24,600 | 2.20% | 25,100 | | 2.00% | 25,600 | 2.00% | 26,100 | |
| 69 | student activities | 1,666,371 | 1,580,497 | 1,781,305 | 1,857,429 | 2,000,000 | 0.00% | 2,000,000 | | 0.00% | 2,000,000 | 0.00% | 2,000,000 | |
| 70 | tech development fund | 276,719 | 273,452 | 202,858 | 206,741 | 312,900 | 2.20% | 319,800 | | 2.00% | 326,200 | 2.00% | 332,700 | |
| 71 | textbooks | 159,160 | 173,898 | 176,445 | 185,586 | 191,700 | 2.20% | 195,900 | | 2.00% | 199,800 | 2.00% | 203,800 | |
| 72 | coop schl dist. av materials | 39,526 | 41,002 | 28,228 | 27,598 | 57,000 | 2.20% | 58,300 | | 2.00% | 59,500 | 2.00% | 60,700 | |
| 73 | library materials | 63,386 | 48,923 | 52,443 | 50,948 | 69,700 | 2.20% | 71,200 | | 2.00% | 72,600 | 2.00% | 74,100 | |
| 74 | computer equip/repair/dupl | 229,370 | 147,284 | 301,092 | 206,186 | 230,000 | 2.20% | 235,100 | | 2.00% | 239,800 | 2.00% | 244,600 | |
| 75 | food service | 1,123,235 | 983,993 | 904,076 | 1,066,879 | 1,145,900 | 1.80% | 1,166,500 | | 1.80% | 1,187,500 | 1.80% | 1,208,900 | |
| 76 | public relations | 129,780 | 141,668 | 133,607 | 139,511 | 149,700 | 2.20% | 153,000 | | 2.00% | 156,100 | 2.00% | 159,200 | |
| 77 | community education | 49,249 | 49,623 | 45,173 | 45,210 | 54,900 | 2.20% | 56,100 | | 2.00% | 57,200 | 2.00% | 58,300 | |
| 78 | parents as teachers (FACE) | 111,896 | 162,566 | 133,015 | 126,951 | 132,300 | 2.20% | 166,000 | | 2.00% | 169,300 | 2.00% | 172,700 | Added part-time parent educator |
| 79 | interest | 10,025 | 0 | | - | 0 | 0.00% | - | | 0.00% | - | 0.00% | - | |
| 80 | maintenance salaries | 1,014,938 | 955,560 | 979,673 | 1,043,309 | 1,031,500 | 2.75% | 1,059,900 | | 2.50% | 1,086,400 | 2.50% | 1,113,600 | |
| 81 | adventure club | 929,313 | 946,208 | 919,426 | 1,009,898 | 1,141,900 | | 1,195,100 | No changes expected in fees or staffing. Fee-based self-supporting program. | 0.00% | 1,195,100 | 0.00% | 1,195,100 | Updated projection from Early Childhood |
| 82 | head start/EEG grant | 75,199 | 75,950 | | - | 78,000 | | 78,000 | | 0.00% | 78,000 | 0.00% | 78,000 | |
| 83 | children defense fund | | | | - | 0 | | - | | | - | | - | |
| 84 | preschool program | 1,149,113 | 1,179,923 | 1,185,177 | 683,987 | 673,000 | 0.00% | 775,700 | No change in tuition. Self-supporting pgm with tuition, state and federal funding. | 0.00% | 775,700 | 0.00% | 775,700 | Updated projection from Early Childhood |

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| 85 | main sup hvac, elec, plb | 293,224 | 272,380 | 209,681 | 350,430 | 253,900 | 2.20% | 259,500 | 2.00% | 264,700 | 2.00% | 270,000 |
| 86 | bldg upkeep | 242,667 | 216,168 | 217,726 | 303,643 | 250,900 | 2.20% | 256,400 | 2.00% | 261,500 | 2.00% | 266,700 |
| 87 | care of grounds | 159,221 | 179,890 | 209,756 | 282,692 | 203,600 | 2.20% | 208,100 | 2.00% | 212,300 | 2.00% | 216,500 |
| 88 | care of vehicles | 28,632 | 21,685 | 25,434 | 31,796 | 30,500 | 2.20% | 31,200 | 2.00% | 31,800 | 2.00% | 32,400 |
| 92 | administrator salaries | | | | 42,198 | 0 | | | | | | |
| 96 | Facility Assessment Purchase Service | | | | 77,370 | 0 | | | | | | |
| | transfer from other funds | | | | | | | | | | | |
| | sub-total incidental | 20,832,852 | 19,393,708 | 19,630,898 | 20,391,261 | 21,413,577 | | 21,882,000 | | 22,349,532 | | 22,865,021 |
| | TEACHERS FUND EXPENSES | | | | | | 2.40% | | 2.20% | | 2.20% | |
| 52 | curriculum/staff devel | | | | 103,710 | 112,000 | 24.55% | 139,500 | 2.00% | 142,300 | 2.00% | 145,100 |
| 84 | preschool program | | | | 481,487 | 681,000 | 0.00% | 662,300 | 0.00% | 662,300 | 0.00% | 662,300 |
| 64 | Sixth Grade Camp | | | | 10,950 | 0 | | | | | | |
| 78 | parents as teachers (FACE) | | | | 6,017 | 0 | | | | | | |
| 81 | Adventure Club | | | | 7,926 | 0 | | | | | | |
| 82 | Head start salaries | | | | 70,500 | 0 | | | | | | |
| 89 | teacher salaries | 21,932,098 | 21,756,091 | 22,111,157 | 22,572,994 | 22,738,900 | 3.13% | 23,451,000 | 1.97% | 23,913,900 | 2.20% | 24,440,000 |
| 89a | Tuition to other districts | 590,447 | 1,293,386 | 1,449,191 | 862,657 | 918,000 | 3.64% | 951,400 | 2.00% | 970,400 | 2.00% | 989,800 |
| 90 | teacher sal.-spec. prog. | 1,829,012 | 1,833,908 | 2,024,993 | 1,959,390 | 1,891,100 | 2.40% | 1,936,500 | 2.20% | 1,979,100 | 2.20% | 2,022,600 |
| 91 | substitute teachers | 453,790 | 411,730 | 456,738 | 500,561 | 470,000 | 2.40% | 481,300 | 2.20% | 491,900 | 2.20% | 502,700 |
| | subs for sch bus & prof leave | | | | - | 0 | | - | | - | | - |
| 92 | administrator salaries | 2,673,962 | 2,430,014 | 2,347,574 | 2,563,813 | 2,705,000 | 8.00% | 2,921,500 | 2.20% | 2,985,800 | 2.20% | 3,051,500 |

to compensate for declining federal Title II funding. Self-supporting pgm with tuition, state and federal funding.

Includes base teacher salary increase of 2.2%, 6.2 FTE new teachers (1 at Edgar Road, 1 at Bristol, 1 PE at Hixson, .2 Spanish at Hixson, 1 Thrive at WGHS, 1 Elementary Health and 1 Hixson Gifted). Gifted FTE at Hixson is one-year only. Also includes \$94,800 increase for restructuring Extra Duty model.

Based on Actual 2018-19 amounts. \$354 Public Placement pass thru + \$113K state aid pass thru to GC/Epworth + \$64K local effort pass thru + \$127K VISTA tuition + \$66K PEGS tuition + \$125K SSD Ph II pass thru + \$50K local effort to other districts + \$20,400 Virtual tuition + \$32K College Partnership.

Includes 3.6% avg salary adjust's plus new COO/ CFO which was previously contracted in Line 56.

Updated projection from Early Childhood

Added 1.0 FTE for HS Ac Lab; cut \$20K for add'l retirement; add .4 FTE for Elem Health; Cut 1.0 FTE from Clark Gifted; added \$1,400 for Gifted Extra Duty stipend

Increase for new COO/CFO salary.

| Line# | Description | 2014-15 <u>ACTUAL</u> | 2015-16 <u>ACTUAL</u> | 2016-17 <u>ACTUAL</u> | 2017-18 <u>ACTUAL</u> | 2018-19 <u>Rev Budget</u> | Factor for 2019- 20 | 2019-20 <u>Prelim</u> | Factor for 2020- 21 | 2020-21 <u>Prelim</u> | Factor for 2021- 22 | 2021-22 <u>Prelim</u> |
|-------|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|
| 93 | health insurance | 2,311,818 | 2,151,943 | 2,306,927 | 2,443,974 | 2,781,200 | 12.21% | 3,120,900 | 8.72% | 3,393,100 | 9.00% | 3,698,500 |
| | | | | | | | | | | | | |
| 93a | retirement benefits | 4,387,638 | 4,468,712 | 4,581,567 | 4,685,316 | 4,820,600 | 4.24% | 5,025,200 | 2.59% | 5,155,600 | 2.82% | 5,301,200 |
| 94 | federal programs | 265,638 | 376,791 | 420,060 | 405,163 | 360,000 | 0.00% | 360,000 | 0.00% | 360,000 | 0.00% | 360,000 |
| | transfer from other funds | | | | | | | | | | | |
| | sub-total teachers | 34,444,403 | 34,722,575 | 35,698,207 | 36,674,458 | 37,477,800 | | 39,049,600 | | 40,054,400 | | 41,173,700 |
| | BUILDING FUND | | | | | | | | | | | |
| 70 | Development Fund | | | | 72,400 | 0 | 2.20% | - | 2.00% | - | 2.00% | - |
| 74 | Computer Equipment/Repair | | | | 22,692 | 0 | 2.20% | - | 2.00% | - | 2.00% | - |
| 75 | food service | | | | | 147,000 | 1.80% | - | 1.80% | - | 1.80% | - |
| 95 | instructional/office equip. | 913,648 | 657,094 | 237,871 | 414,599 | 753,300 | 2.20% | 769,900 | 2.00% | 785,300 | 2.00% | 801,000 |
| 96 | building improvement | 400,795 | 174,455 | 175,462 | 945,629 | 1,803,916 | -27.71% | 1,304,000 | -53.99% | 600,000 | -16.67% | 500,000 |
| 97 | maintenance equipment | 51,377 | 54,542 | 108,669 | 196,052 | 80,000 | 2.20% | 81,800 | 2.00% | 83,400 | 2.00% | 85,100 |
| 98 | furniture | 25,725 | 145,405 | 17,297 | 91,958 | 63,000 | 2.20% | 64,400 | 2.00% | 65,700 | 2.00% | 67,000 |
| 100 | energy lease expenses | | | 295,929 | | 0 | | | | | | |
| | Bond Issue Projects | | | | | | | 13,100,000 | | | | |
| | transfer from other funds | | | | | | | | | | | |
| | sub-total building | 1,391,544 | 1,031,496 | 835,228 | 1,743,330 | 2,847,216 | | 15,320,100 | | 1,534,400 | | 1,453,100 |
| | OPERATING EXPENSE | 56,668,799 | 55,147,779 | 56,164,333 | 58,809,049 | 61,738,593 | | 76,251,700 | | 63,938,332 | | 65,491,821 |
| | | | -2.6800% | 1.8400% | 4.7100% | 0.5300% | | 23.5100% | | -16.1500% | | 2.4300% |
| | DEBT SERVICE EXPENSES | | | | | | | | | | | |
| 101 | principal | 2,635,720 | 22,969,812 | 2,660,000 | 2,520,000 | 2,590,000 | | 2,975,000 | | 20,805,000 | | 3,120,000 |
| 102 | interest and fees | 3,468,159 | 3,222,980 | 2,201,940 | 2,377,913 | 2,642,500 | | 2,851,400 | | 2,959,200 | | 2,370,000 |
| | Refund Payment Adjustment | | | | | | | | | | | |
| | sub-total debt service | 6,103,879 | 26,192,792 | 4,861,940 | 4,897,913 | 5,232,500 | | 5,826,400 | | 23,764,200 | | 5,490,000 |

Assumes 10% increase in 2019/20 rates. Also added 6 FTE of coverage for new teachers (see line 89) and 1 FTE for COO (Line 92).

Assumes no change in PEERS or SS contribution rates.

Incl \$600K to combine with bond issue for Hixson expansion. Also allows for taking care of critical needs as they arise and for normal facilities replacements & repairs as needed per facilities study.

Budget for bond projects (incl projected interest).

Updated for Prop E bond Sale

Updated for Prop E bond Sale

| Line# | Description | 2014-15 <u>ACTUAL</u> | 2015-16 <u>ACTUAL</u> | 2016-17 <u>ACTUAL</u> | 2017-18 <u>ACTUAL</u> | 2018-19 <u>Rev Budget</u> | Factor for 2019- 20 | 2019-20 <u>Prelim</u> | Factor for 2020- 21 | 2020-21 <u>Prelim</u> | Factor for 2021- 22 | 2021-22 <u>Prelim</u> |
|----------------|---|--------------------------|--------------------------|--------------------------|--------------------------|------------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|
| 103 | Total Expenses | 62,772,679 | 81,340,571 | 61,026,273 | 63,706,962 | 66,971,093 | | 82,078,100 | | 87,702,532 | | 70,981,821 |
| 104 | Total Revenue | 61,702,532 | 62,741,902 | 65,368,072 | 85,860,356 | 67,452,000 | | 69,805,600 | | 69,488,600 | | 70,252,100 |
| SUMMARY | | | | | | | | | | | | |
| 105 | Operating Revenue | 57,484,780 | 57,634,790 | 60,456,019 | 61,811,236 | 61,772,900 | | 63,444,500 | | 63,368,100 | | 64,392,800 |
| 106 | Operating Expenses | 56,668,799 | 55,147,779 | 56,164,333 | 58,809,049 | 61,738,593 | | 76,251,700 | | 63,938,332 | | 65,491,821 |
| 107 | Surplus (Deficit) | 815,980 | 2,487,010 | 4,291,686 | 3,002,187 | 34,307 | | (12,807,200) | | (570,232) | | (1,099,021) |
| | Bond Sale Proceeds | | | | | 12,963,955 | | | | | | Bond sale proceeds. |
| | Proposed Transfer CTF Revenue | | | -1,200,000 | | | | | | | | |
| 108 | Oper Bal June 30 | 18,228,733 | 20,202,203 | 22,988,574 | 25,990,761 | 38,989,023 | | 26,181,823 | | 25,611,591 | | 24,512,570 |
| | Balance % of Exp (min of 25% needed) | | | 40.93% | 44.20% | 63.15% | | 41.46% | | 40.06% | | 37.43% |
| | Debt Service Fund Balance | | 196,787 | 1,752,216 | 20,970,465 | 21,701,065 | | 22,235,765 | | 4,592,065 | | 4,961,365 |
| | 99 bond issue expenditures | 1,052,257 | 471,477 | | | | | | | | | |
| | Grand Total Audited Expenses | 63,824,936 | 81,812,049 | 61,026,273 | 63,706,962 | 66,971,093 | | 82,078,100 | | 87,702,532 | | 70,981,821 |
| | Salaries Total | 36,847,760 | 36,020,362 | 36,145,982 | 37,314,214 | 38,141,000 | | 39,409,700 | | 40,174,800 | | 41,010,200 |
| | % | 65.02% | 65.32% | 64.36% | 63.45% | 61.78% | | 62.40% | | 62.83% | | 62.62% |
| | Benefits Total (insurance & retire) | 8,851,632 | 8,624,253 | 8,811,828 | 9,193,317 | 9,996,300 | | 10,700,100 | | 11,262,100 | | 11,885,200 |
| | % | 15.62% | 15.64% | 15.69% | 15.63% | 16.19% | | 16.94% | | 17.61% | | 18.15% |
| | Non Sal/Ben Operating Total | 10,969,408 | 10,503,164 | 11,206,524 | 12,301,518 | 13,601,293 | | 26,141,900 | | 12,501,432 | | 12,596,421 |
| | Non Prop Tax/FF/Prop C Revs | 10,190,238 | 10,145,899 | 10,450,740 | 8,992,665 | 9,498,600 | | 9,726,200 | | 9,404,400 | | 9,364,300 |