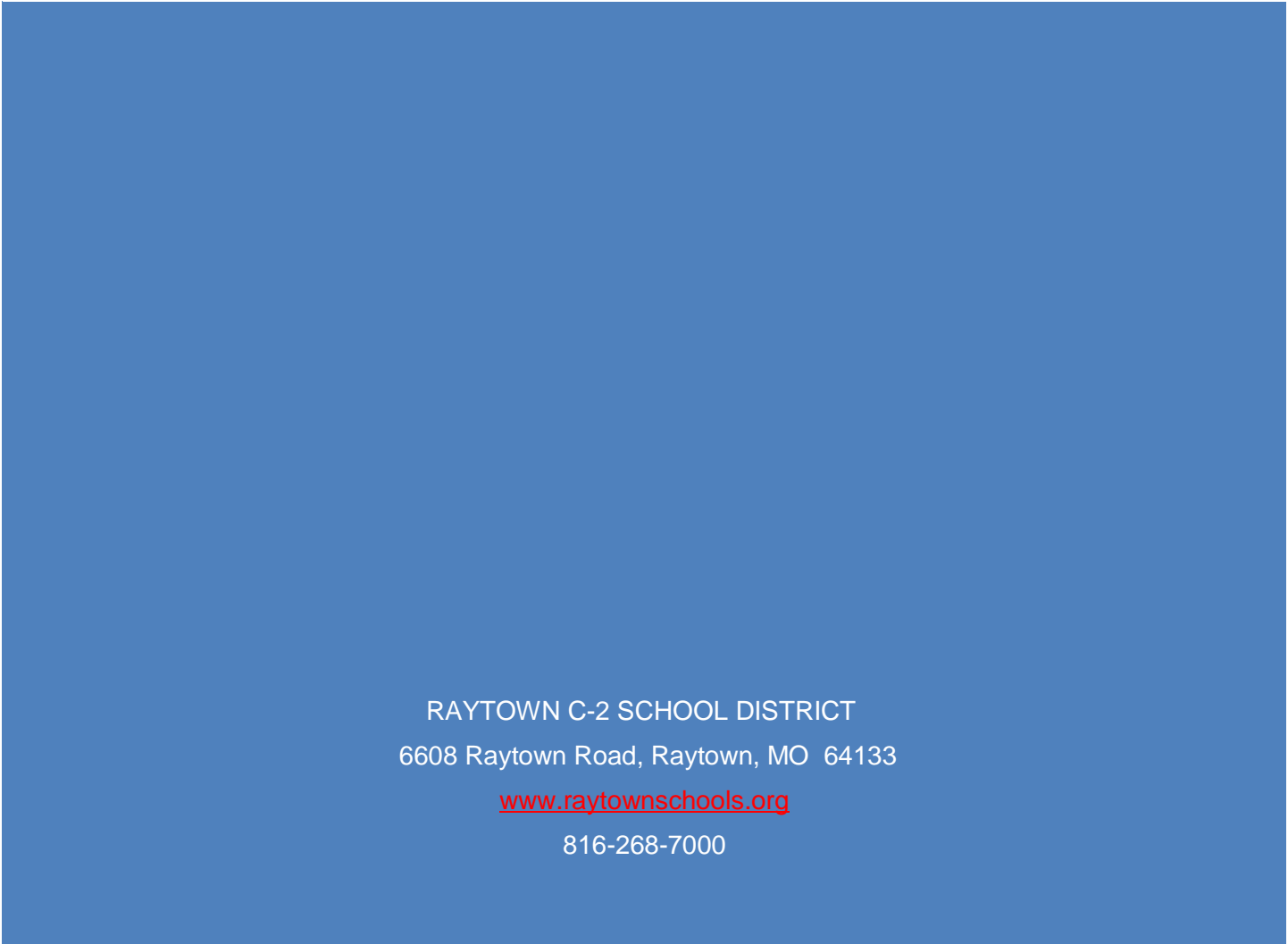


RAYTOWN QUALITY SCHOOLS
FY24 BUDGET
JUNE 26TH, 2023



RAYTOWN C-2 SCHOOL DISTRICT
6608 Raytown Road, Raytown, MO 64133

www.raytownschools.org

816-268-7000

Raytown C-2 School District 2023-24 Budget

Board of Education

This budget was approved by action of the Raytown C-2 School District Board of Education on
June 26, 2023

Board of Education

Mr. Alonzo Burton - President	_____	, President
Mr. Michael Watson - Vice President		
Mr. Rick Moore - Director		
Ms. Natalie Johnson-Berry - Director		
Ms. Bobbie Saulsberry - Director		
Dr. Madelyn Douglas - Director		
Mr. Nodie Newton III - Director		
Dr. Penelope Martin-Knox - Superintendent	_____	, Superintendent
Ms. Rachel Johnston - Secretary	_____	, Secretary
Mr. Terry Gibson, CPA - Treasurer	_____	, Treasurer

Table of Contents

	<u>Page</u>
Budget Message	1
General Budget Summary	7
Prior Years and Future Forecast Report	11
Revenue by Object	13
Expenditure by Object	17
Expenditure by Function	20
Debt Service Payment Schedule	29
Capital Improvement and Equipment Schedule	30
Bond Projects	33
Policy DB – Annual Budget	34

Budget Message

One of the primary responsibilities of the Board of Education is to secure adequate funding in order to conduct a quality program of education in the school district. The annual district budget is a written document presenting the Board's plan for allocation of the available financial resources to sustain and improve the educational function of the school district. It is a legal document describing the programs to be conducted during the fiscal year and is the basis for the establishment of tax rates for the district. Additionally, the budget acts as a tool for monitoring revenues and controlling expenditures to further fulfill the fiduciary responsibilities of the board.

To that end, the Fiscal Year (FY) 2024 Budget describes the funding sources available and allocates the financial resources necessary to achieve the goals of the school district as set by the Board of Education. Those goals are as follows:

1. Continuous growth towards mastery and improvement for every student through relevant and rigorous curriculum and instruction
 - a. Providing a safe and clean environment
 - b. Early success through early childhood education
 - c. Technology plan improving virtual technology and social networking
 - d. Project based learning (STEAM)
2. Attract, Recruit, and Retain High Quality Staff
 - a. Provide market competitive salaries
 - b. Maintain appropriate class sizes and caseloads
 - c. Promotion of continuous training and advanced degrees
 - d. Racial Equity among staff
 - e. Workplace satisfaction and value
3. Parent/Community Engagement by Encouraging Involvement of Every Person in our Community
 - a. Providing equitable policies, systems and practices
 - b. Exhibit shared leadership through committees
 - c. Build shared ownership and responsibility
4. Financial Responsibility
 - a. Maintain a healthy operating balance
 - b. Identify partners to support schools and programs
 - c. Facility management and capital improvement program
 - d. Compare and compete with similar school districts

For each of these goals, financial resources have been allocated.

As you review this budget document, please note the fund, function, and object codes. There are four fund codes, Fund 1 (General Incidental Fund), Fund 2 (Special Teachers Fund), Fund 3 (Debt Service Fund), and Fund 4 (Capital Improvement Fund). The function codes describe the departments being allocated funds. The object codes provide a brief description of what types of revenue or expenditures have been allocated.

The largest district expenditures are payroll and benefits. These two expenditure categories combined make up 77.3% of operating expenditures and 54.8% of all expenditures for this upcoming year. The budgeted amount for salary and benefits reflects the board approved 2% increase to the base of all salary schedules plus a step increase, which combined will provide staff with a total approximate increase of 4%. This budget is consistent with our belief that our staff are the most important asset of the district, and this budget decision will help to further communicate that message.

The second and third largest expenditures of the district are purchased services (11.5%) and supplies (11.4%) respectively. These two areas provide the support, supplies, and technology tools required to provide the very best in educational experiences for our students.

The other remaining expenditures support the cost of equipment, furniture, vehicles, building renovation and new construction. These expenditures are for capital improvements (3.2%), bond projects (18.3%) as well as debt service payments (7.8%) to retire past bond debt issuances. Because of the timing of bond projects, many of these projects will overlap fiscal years. The list of capital improvements and bond projects are listed later in this document.

Overall Budget Characteristics

Overview

The major budgeted revenue categories are:

- Local - \$75.9M – 52.2% of all revenues
- County - \$1.8M – 1.3% of all revenues
- State - \$45.7M – 31.5% of all revenues
- Federal - \$19.7M – 13.6% of all revenues

The major budgeted expenditure categories are:

- Payroll and Benefits - \$101.7M – 54.8% of all expenditures
- Purchase Services - \$15.1M – 8.2% of all expenditures
- Supplies - \$14.9M – 8.1% of all expenditures
- Long and Short Term Debt - \$14.3M – 7.7% of all expenditures
- Capital Projects and Improvements - \$39.8M – 21.5% of all expenditures

Revenues

The largest overall revenue source for the district is local revenue. Local revenue is comprised of local property taxes, Prop C Sales Tax, food sales, fees for before and after school care, career and technical education tuition receipts, and others.

The largest portion of local revenue comes from property taxes. This tax is calculated using assessed values and the tax levy. Our preliminary assessed valuation (AV) from Jackson County for 2023-24 is \$1,004,946,265. This valuation represents an increase of over 20% when compared to 2022-23. This increase is primarily due to the property value increases experienced in the countywide housing market. Additionally, our debt service levy will be impacted by the passage of the levy transfer vote. This will allow the district to transfer up to \$0.17 cents of its \$6.32 total levy from the Debt Service Fund to the General Fund. The district will receive a finalized assessed value report in September. That final AV will be used to set the tax levy during the September Tax Levy Hearing.

At the writing of this document, the estimated FY24 operating levy is \$5.1994. The estimated FY24 debt service levy is \$1.1206. The total estimated FY24 overall tax levy is \$6.32.

The board holds the authority to set the operating levy below the amount outlined by the Hancock Amendment but may not set the operating levy higher than the calculated amount. The board also holds the authority to set the debt service levy at any amount not to exceed the amount set by the state auditor. Pending board approval at the tax rate hearing in September, the overall tax levy is anticipated to be 6.32. The estimated amount of collected property taxes is \$58.9M.

The second largest portion of local revenue is Prop C sales tax collections. Due to the impact of the pandemic, the amount of Prop C revenue is calculated by multiplying the FY20's weighted average daily attendance (WADA) by the allocated amount. Normally the district would use the prior year's WADA but as a result of the impact of the pandemic on FY23, the district is permitted to use the last school year not impacted by

the pandemic. This temporary rule change is scheduled to revert back to using the prior year WADA for the 2024-25 school year. The budgeted amount of Prop C revenue is \$11M.

The second largest overall revenue source for the district is state aid. State aid is a complex calculation driven by many factors. One of those factors, student enrollment, has declined over 6 years from 2016-2022. That decline has resulted in a drop in state aid. The district experienced a small increase in enrollment during the 2022-23 school year which raises the possibility that this is the beginning of a new trend. State aid makes up 31.5% of the overall revenue budget. The estimated amount of state aid is \$45.7M

The third largest revenue source for the district is federal aid. As a result of the ESSER federal grant funds, we have experienced a dramatic increase in this funding source and are scheduled to receive our final allocation of \$8.1M in FY24. In FY24 federal revenue will make up 13.6% of our overall revenue.

With the knowledge that this will be our final allocation of ESSER funds, the district has worked hard to transition staff from ESSER funded positions into previously budgeted positions. We will complete this process by the end of FY24.

Expenditures

As stated earlier, our largest budgeted expenditures are payroll and benefits. The budgeted amount for payroll and benefits reflects a 4.1% increase when compared to FY23 Estimated Actual. The budgeted amount for salary and benefits reflects the board approved 2% increase to the base of all salary schedules plus a step increase, which combined will provide staff with a total approximate increase of 4%.

The purchased services expenditure budget is 3.7% lower than the FY23 Estimated Actual. The supply budget is 1% lower than the FY23 Estimated Actual. These decreases are due to our efforts to control spending. Capital expenditures are up 66.5% due to the Bond projects approved during this past April election. Bond project detail can be found later in this document.

Balances

The operating reserve balance is estimated to change from the FY23 Estimated Actual of \$28.3M (22.5%) to \$28.7M (22.3%). The debt service balance is estimated to

decrease from \$11.2M to \$7.8M. The capital fund balance is estimated to decrease due to bond project spending noted later in this document.

Amendments and Transfers

At times the administration will recommend amendments to the budget and/or transfer of funds from one fund to another. This is done to address any unforeseen needs or unplanned circumstances. It is also done to maintain a positive balance in a fund. The FY23 budget is estimating a \$4.8M transfer from Fund 1 to Fund 2 to maintain a positive balance in Fund 2. It is also estimating a \$2M transfer from Fund 1 to Fund 4 to address ongoing capital improvement and equipment needs.

Budget Development

The budget development process is made up of three distinct stages.

- Budget Requested
- Budget Proposed
- Budget Adopted

The Budget Requested stage is highlighted by gathering data and requests that impact the budget. This stage is the first draft of the budget. Once gathered, the information is refined through budget meetings directed by finance department leadership and attended by School Principals and Department Directors. The Budget Proposed is presented to the Finance Committee and the Board for review at the June Board Meeting. Finally the Board reviews the Final Budget at the Budget Hearing set for the last Monday in June. Once the board approves the Final Budget it becomes the Budget Adopted.

Gathering Data, Information, and Input

In an effort to gather accurate information, the following organizations were consulted:

- The Department of Elementary and Secondary Education (DESE)
- Missouri Association of School Administrators (MASA)
- Missouri Association of School Business Officials (MoASBO)
- Kansas City Association of School Business Officials (KCASBO)
- Jackson County Assessor and Collector
- James Moody - Former Director of Revenue for the State of Missouri
- S and P Global - Rating Group

- Stifel - Bond Broker
- PFM - Investment Group for MoSIP
- Consolidated School Districts of Greater Kansas City
- Raytown School District Administrators

District staff involved with the development of the Final Budget were:

- Superintendent's Leadership Team
- District Leadership Team
- Activity Directors and Coordinators
- Academic Coordinators
- RayTeam
- Supervisors of Finance and Payroll
- Technology Staff

Additionally, feedback is requested from the Finance Committee and the Board as a whole.

Financial Condition of the District

The board has set a goal of 20% in total operating reserve balances with a minimum of 15% (policy DB). This budget estimates beginning the fiscal year with a reserve operating balance of 22.5% and ending with 21.3%.

There is not a board goal for debt service balances but the state auditor recommends a balance equal to one year's worth of debt service payment. The debt service balance is estimated to end above that amount.

Our capital fund balances have increased due to the new bond. We will continue to allocate capital funds for ongoing capital improvements and monitor this balance throughout the year.

Conclusion

This budget document provides the reader a version of the budget that is materially complete. Finally, it addresses the goals and prioritized needs as outlined by the board.

General Budget Summary and Cash Balances by Fund

FY24 Summary - Budgeted					
	Fund 1	Fund 2	Fund 3	Fund 4	Total
July 1, 2023 Projected Beginning Balances	\$ 27,903,720	\$ 472,500	\$ 11,184,886	\$ 51,645,525	\$ 91,206,631
Revenues	\$ 68,065,871	\$ 63,933,155	\$ 11,019,881	\$ 2,489,147	\$ 145,508,053
Projected Balances and Revenues	\$ 95,969,590	\$ 64,405,655	\$ 22,204,767	\$ 54,134,672	\$ 236,714,684
Expenditures	\$ (61,000,982)	\$ (70,674,910)	\$ (14,330,887)	\$ (39,789,942)	\$ (185,796,721)
Transfer(s) From (Minus)	\$ (6,741,756)				\$ (6,741,756)
Transfer(s) To (Plus)		\$ 6,741,756			\$ 6,741,756
June 30, 2024 Projected Balances	\$ 28,226,853	\$ 472,500	\$ 7,873,880	\$ 14,344,730	\$ 50,917,963
Projected Restricted Fund Balance June 30, 2024	\$ 202,500	\$ 472,500		\$ 3,545,112	\$ 4,220,112
Operating Balance	Cash Balance	Percentage			
FY 2024 Projected Reserve Balance and Percentage	\$ 28,699,353	21.3%			

FY23 Summary - YTD as of 06/22/23

	Fund 1	Fund 2	Fund 3	Fund 4	Total
July 1, 2022 Beginning Balances	\$ 30,413,430	\$ 472,500	\$ 8,755,495	\$ 23,446,330	\$ 63,087,755
Revenues	\$ 62,502,016	\$ 60,264,426	\$ 11,170,003	\$ 40,409,522	\$ 174,345,966
Projected Balances and Revenues	\$ 92,915,446	\$ 60,736,926	\$ 19,925,498	\$ 63,855,852	\$ 237,433,721
Expenditures	\$ (55,228,027)	\$ (68,048,125)	\$ (8,740,611)	\$ (14,210,327)	\$ (146,227,090)
Transfer(s) From (Minus)	\$ (9,783,699)				\$ (9,783,699)
Transfer(s) To (Plus)		\$ 7,783,699		\$ 2,000,000	\$ 9,783,699
June 30, 2023 YTD Balances	\$ 27,903,720	\$ 472,500	\$ 11,184,886	\$ 51,645,525	\$ 91,206,631
YTD Restricted Fund Balance June 30, 2023	\$ 202,500	\$ 472,500			\$ 675,000
Operating Balance	Cash Balance	Percentage			
YTD FY 2023 Projected Reserve Balance and Percentage	\$ 28,376,220	22.5%			

FY22 Summary - Actual					
	Fund 1	Fund 2	Fund 3	Fund 4	Total
July 1, 2021 Beginning Balances	\$ 30,581,841	\$ 420,000	\$ 4,860,425	\$ 10,892,523	\$ 46,754,788
Revenues	\$ 56,773,687	\$ 66,332,598	\$ 10,793,940	\$ 18,993,134	\$ 152,893,359
Projected Balances and Revenues	\$ 87,355,528	\$ 66,752,598	\$ 15,654,365	\$ 29,885,657	\$ 199,648,147
Expenditures	\$ (52,258,959)	\$ (68,963,237)	\$ (6,898,870)	\$ (8,439,327)	\$ (136,560,393)
Transfer(s) From (Minus)	\$ (4,683,139)				\$ (4,683,139)
Transfer(s) To (Plus)		\$ 2,683,139		\$ 2,000,000	\$ 4,683,139
June 30, 2022 Balances	\$ 30,413,430	\$ 472,500	\$ 8,755,495	\$ 23,446,330	\$ 63,087,755
Restricted Fund Balance June 30, 2022	\$ 202,500	\$ 472,500			\$ 675,000
Operating Balance	Cash Balance	Percentage			
FY 2022 Reserve Balance and Percentage	\$ 30,885,930	24.9%			

FY21 Summary - Actual					
	Fund 1	Fund 2	Fund 3	Fund 4	Total
July 1, 2020 Beginning Balances	\$ 24,188,653	\$ 420,000	\$ 5,545,371	\$ 21,821,116	\$ 51,975,139
Revenues	\$ 54,262,949	\$ 58,026,893	\$ 8,874,459	\$ 2,364,349	\$ 123,528,649
Projected Balances and Revenues	\$ 78,451,601	\$ 58,446,893	\$ 14,419,830	\$ 24,185,464	\$ 175,503,788
Expenditures	\$ (43,583,614)	\$ (62,313,039)	\$ (9,559,405)	\$ (13,292,942)	\$ (128,749,000)
Transfer(s) From (Minus)	\$ (4,286,146)				\$ (4,286,146)
Transfer(s) To (Plus)		\$ 4,286,146			\$ 4,286,146
June 30, 2021 Balances	\$ 30,581,841	\$ 420,000	\$ 4,860,425	\$ 10,892,523	\$ 46,754,788
Restricted Fund Balance June 30, 2021	\$ 180,000	\$ 420,000			\$ 600,000
Operating Balance	Cash Balance	Percentage			
FY 2021 Reserve Balance and Percentage	\$ 31,001,841	28.7%			

Prior Years & Future Forecast Report FY21 thru FY27

	2020-21	2021-22	YTD 2022-23	2023-24	2024-25	2025-26	2026-27
Beginning Fund Balances	51,975,139	46,754,788	63,087,755	91,206,631	50,917,963	45,660,347	44,809,066
Ordinary Revenue	113,438,347	123,879,348	130,658,219	135,271,449	137,626,990	142,462,574	143,887,199
Interest Earnings	209,760	169,268	1,746,336	1,678,559	865,310	172,755	184,848
Adjustments	160,241	1,107,310	1,788,250	505,000	515,100	530,553	535,859
COVID Grants	9,720,301	10,081,568	1,638,318	8,053,045	-	-	-
Bond Revenue	-	17,655,864	38,514,843	-	-	-	-
Total Revenue	123,528,649	152,893,359	174,345,966	145,508,053	139,007,400	143,165,882	144,607,906
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Expenditures							
Certified Salaries	46,592,505	51,133,236	51,052,131	52,224,353	52,485,475	52,747,902	53,011,642
Classified Salaries	18,240,562	21,462,909	21,267,159	24,805,369	24,929,396	25,054,043	25,179,313
Employee Benefits	21,767,686	23,125,372	22,649,903	24,649,511	24,772,759	24,896,622	25,021,106
Purchased Services	10,015,575	13,459,663	14,288,474	15,072,109	14,318,503	14,461,688	14,606,305
Supplies / Materials	9,280,325	12,041,015	14,018,486	14,924,550	14,178,323	14,320,106	14,463,307
Capital Equip. / Bldgs.	13,239,771	8,258,862	13,834,073	39,789,942	4,480,841	3,360,631	3,394,237
Debt Pmt - Lease Purch	53,171	3,667	46,295	-	-	-	-
Debt Pmt - Bonds	9,559,405	7,075,668	9,070,570	14,330,887	9,099,720	9,176,170	9,269,920
Total Expenditures	128,749,000	136,560,392	146,227,091	185,796,721	144,265,016	144,017,163	144,945,830
Ending Fund Balances	46,754,788	63,087,755	91,206,631	50,917,963	45,660,347	44,809,066	44,471,142
Fund Type	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Fund 1 (General)	30,581,841	30,413,431	27,903,720	28,226,853	24,678,691	25,726,933	26,735,074
Fund 2 (Teachers)	420,000	472,500	472,500	472,500	472,500	472,500	472,500
Fund 3 (Debt Service)	4,860,425	8,755,495	11,184,886	7,873,880	7,809,641	7,652,922	7,782,515
Fund 4 (Capital Projects)	10,892,523	23,446,330	51,645,525	14,344,730	12,699,515	10,956,711	9,481,053
Ending Fund Balances	46,754,788	63,087,755	91,206,631	50,917,963	45,660,347	44,809,066	44,471,142
Reserve Balance % =	28.7%	24.9%	22.5%	21.3%	18.7%	19.4%	20.1%

Assessed Valuation – Preliminary March 2023

Real Estate - Residency	\$ 687,936,583
Real Estate - Agricultural	\$ 253,152
Real Estate - Commercial	\$ 124,176,138
Personal Property - Business	\$ 57,146,496
Personal Property - Individual	\$ 135,433,896
Total	\$1,004,946,265

Levy – Projected

Operating	5.1994
Debt Service	1.1206
Total	6.3200

Revenue by Object	Account Description	FY24 Budget Proposed	FY23 YTD	FY22 Actual
TOTAL		\$ 145,508,053.00	\$ 174,345,966.42	\$ 152,893,359.00
5111	Taxes Current Levy	\$ 45,615,277.00	\$ 37,919,967.76	\$ 36,289,539.45
5112	Taxes Delinquent	\$ 2,824,057.00	\$ 2,638,639.38	\$ 2,718,224.41
5116	In Lieu fo Tax	\$ 297,743.00	\$ 224,379.43	\$ 259,935.43
5123	Adult/Continuing Education Tuition	\$ -	\$ 9,804.75	\$ 13,613.75
5141	Earnings From Temp Deposit	\$ 200,000.00	\$ 1,045,831.43	\$ 93,854.89
5151	Sales to Pupils	\$ 808,000.00	\$ 439,545.08	\$ 50,005.12
5161	Sales to Adults	\$ 25,250.00	\$ 4,734.31	\$ 311.46
5165	Food Services - Non Program	\$ 202,000.00	\$ 49,593.88	\$ 64,090.94
5171	Admissions Student Activities	\$ -	\$ 56,315.56	\$ 63,462.01
5173	Student Org Membership Due	\$ -	\$ -	\$ -
5179	Other Pupil Activity Income	\$ 515,100.00	\$ 799,601.75	\$ 672,590.60
5181	Community Services	\$ 560,000.00	\$ 715,626.44	\$ 754,355.07
5182	PK Tuition	\$ -	\$ -	\$ -
5191	Rentals	\$ 9,900.00	\$ 8,148.50	\$ 12,351.62
5192	Gifts	\$ 202,000.00	\$ 482,452.00	\$ 488,889.93
5195	Prior Period Adjustments	\$ 151,500.00	\$ 593,552.24	\$ 493,995.80
5198	Miscellaneous Local	\$ 447,300.00	\$ 648,613.56	\$ 580,441.32
5100's Total		\$ 51,858,127.00	\$ 45,636,806.07	\$ 42,555,661.80
5221	State Assessed Railroad Utility Tax	\$ 1,288,000.00	\$ 1,417,688.23	\$ 1,342,032.06
5200's Total		\$ 1,288,000.00	\$ 1,417,688.23	\$ 1,342,032.06
5311	Basic Formula - State Monies	\$ -	\$ -	\$ -
5312	Transportation	\$ 2,424,000.00	\$ 3,231,424.00	\$ 682,621.00
5314	Early Childhood (3&4 Year Old)	\$ 1,770,000.00	\$ 2,066,159.62	\$ 1,860,377.82
5324	Ed & Screening Program (PAT)	\$ 149,400.00	\$ 90,160.00	\$ 148,263.96
5332	Vocational/Technical Aid	\$ 500,000.00	\$ 266,533.20	\$ 385,967.98
5333	Food Services State	\$ 40,400.00	\$ 17,379.79	\$ 27,042.30
5397	Other State Revenue	\$ -	\$ 116,898.85	\$ 2,369.01
5300's Total		\$ 4,883,800.00	\$ 5,788,555.46	\$ 3,106,642.07
5412	Medicaid	\$ 776,149.00	\$ 972,232.39	\$ 819,035.11
5422	CARES - ESSER III - TEMPORARY	\$ 2,415,913.50	\$ 473,429.76	\$ 278,903.68
5423	CARES - ESSER II	\$ -	\$ 57,745.04	\$ -
5424	Basic formula Stabilization	\$ -	\$ -	\$ 333,443.00
5425	CARES - GEER Transp Supp	\$ -	\$ -	\$ -
5426	CTE EQUI/ENH GRNT GEER II	\$ -	\$ 25,203.28	\$ 15,000.00
5427	Perkins Basic Grant, Career Ed	\$ 388,177.00	\$ 384,334.00	\$ 331,115.00
5428	COVID RELIEF FUND OA CRF	\$ -	\$ -	\$ -
5437	Idea Grants	\$ -	\$ -	\$ 2,507.00

Revenue by Object	Account Description	FY24 Budget Proposed	FY23 YTD	FY22 Actual
5438	Non-Idea SpEd Grants	\$ -	\$ -	\$ -
5439	ARP - IDEA 611 Ent Funds	\$ -	\$ 31,203.20	\$ -
5442	Early Childhood Special Ed (ECSE)	\$ 164,404.00	\$ 179,004.12	\$ 211,762.00
5443	ARP – IDEA (ECSE) 619	\$ -	\$ 16,821.34	\$ -
5445	School Lunch Program	\$ 2,272,500.00	\$ 2,880,531.82	\$ 2,956,772.20
5446	School Breakfast Program	\$ 1,010,000.00	\$ 1,401,506.28	\$ 1,259,955.28
5448	After School Snack Program	\$ -	\$ -	\$ -
5451	Title I - ESEA Improvement	\$ 924,165.00	\$ 750,785.97	\$ 683,006.81
5461	Title IV	\$ 171,146.00	\$ 146,201.54	\$ 149,674.40
5462	Title III, ESEA - English Lang Acq	\$ 75,150.00	\$ 66,811.81	\$ 94,846.72
5463	HOMELESS EDUCATION	\$ 12,120.00	\$ 138,588.44	\$ 11,868.83
5465	Title II, Part A&B ESEA Teach/Prin	\$ 402,294.00	\$ 438,769.46	\$ 328,406.49
5471	Child Nutrition Program	\$ -	\$ -	\$ 615,564.71
5473	CARES F & N Lunch Program	\$ -	\$ -	\$ -
5474	CARES F & N Breakfast Program	\$ -	\$ -	\$ -
5477	Federal Emergency Mgmt Agency	\$ -	\$ -	\$ -
5481	Department of Health Food Service	\$ 825,000.00	\$ 1,129,321.11	\$ 792,064.87
5483	Head Start	\$ 386,325.00	\$ 410,163.54	\$ 443,820.23
5497	Other Federal Revenue	\$ 202,500.00	\$ -	\$ 409,518.88
5400's Total		\$ 10,025,843.50	\$ 9,502,653.10	\$ 9,737,265.21
5631	Net Insurance Recovery	\$ -	\$ -	\$ -
5651	Sale of Other Property	\$ -	\$ 3,451.00	\$ 598.00
5600's Total		\$ -	\$ 3,451.00	\$ 598.00
5811	Tuition from Other LEA - Reg Term	\$ -	\$ -	\$ -
5841	Trans Rec'd Other LEA-Non Disabled	\$ 10,100.00	\$ 152,861.82	\$ 31,487.52
5800's Total		\$ 10,100.00	\$ 152,861.82	\$ 31,487.52
FUND 001 Total	GENERAL FUND	\$ 68,065,870.50	\$ 62,502,015.68	\$ 56,773,686.66
5113	School District Trust Fund Prop C	\$ 11,005,248.00	\$ 11,718,842.28	\$ 11,062,757.68
5123	Adult/Continuing Education Tuition	\$ 10,100.00	\$ -	\$ 10,147.18
5141	Earnings From Temp Deposit	\$ -	\$ 695.79	\$ 55.76
5192	Gifts	\$ -	\$ -	\$ 50,000.00
5195	Prior Period Adjustments	\$ 353,500.00	\$ 1,045,441.09	\$ 612,745.78
5198	Miscellaneous Local	\$ -	\$ -	\$ -
5100's Total		\$ 11,368,848.00	\$ 12,764,979.16	\$ 11,735,706.40
5211	Fines Forfeitures Escheats	\$ 31,500.00	\$ 105,762.49	\$ 57,478.80
5200's Total		\$ 31,500.00	\$ 105,762.49	\$ 57,478.80
5311	Basic Formula - State Monies	\$ 34,988,784.00	\$ 34,428,813.95	\$ 34,444,033.33
5319	Basic Formula-Classroom Trust Fund	\$ 3,429,340.00	\$ 3,430,205.01	\$ 3,466,097.92

Revenue by Object	Account Description	FY24 Budget Proposed	FY23 YTD	FY22 Actual
5332	Vocational/Technical Aid	\$ 700,000.00	\$ 610,360.80	\$ 378,017.00
5369	Residential Placement/Excess Cost	\$ 202,000.00	\$ 383,635.60	\$ 238,101.27
5381	High Need Fund -- Special Education	\$ 1,207,500.00	\$ 1,567,831.91	\$ 1,308,023.57
5397	Other State Revenue	\$ -	\$ -	\$ -
5300's Total		\$ 40,527,624.00	\$ 40,420,847.27	\$ 39,834,273.09
5422	CARES - ESSER III - TEMPORARY	\$ 5,637,131.50	\$ 1,030,024.24	\$ 8,853,656.44
5423	CARES - ESSER II	\$ -	\$ 77,118.97	\$ -
5424	Basic formula Stabilization	\$ -	\$ -	\$ -
5427	Perkins Basic Grant, Career Ed	\$ -	\$ -	\$ -
5437	Idea Grants	\$ 50,500.00	\$ 28,868.42	\$ 31,266.69
5439	ARP - IDEA 611 Ent Funds	\$ -	\$ 72,807.45	\$ -
5441	Idea Entitlement Funds, Part B Idea	\$ 1,818,000.00	\$ 1,459,917.36	\$ 2,178,000.00
5451	Title I - ESEA Improvement	\$ 2,156,351.00	\$ 1,751,833.87	\$ 1,593,682.59
5497	Other Federal Revenue	\$ -	\$ -	\$ -
5400's Total		\$ 9,661,982.50	\$ 4,420,570.31	\$ 12,656,605.72
5811	Tuition from Other LEA - Reg Term	\$ 237,350.00	\$ 219,199.00	\$ 243,524.00
5821	Area Career Center Fees Other LEA's	\$ 1,954,350.00	\$ 2,167,567.20	\$ 1,658,689.80
5831	Contracted Ed Services Other LEA's	\$ 151,500.00	\$ 165,500.59	\$ 146,319.89
5800's Total		\$ 2,343,200.00	\$ 2,552,266.79	\$ 2,048,533.69
FUND 002 Total	TEACHERS FUND	\$ 63,933,154.50	\$ 60,264,426.02	\$ 66,332,597.70
5111	Taxes Current Levy	\$ 9,831,226.00	\$ 9,730,703.03	\$ 9,577,686.36
5112	Taxes Delinquent	\$ 608,655.00	\$ 685,415.25	\$ 717,405.11
5116	In Lieu of Tax	\$ -	\$ -	\$ -
5141	Earnings From Temp Deposit	\$ 100,000.00	\$ 275,096.16	\$ 12,313.16
5142	Accrued Interest on Bonds Sold	\$ -	\$ -	\$ -
5143	Premium on Bonds Sold	\$ -	\$ -	\$ -
5195	Prior Period Adjustments	\$ -	\$ -	\$ -
5198	Miscellaneous Local	\$ -	\$ -	\$ -
5100's Total		\$ 10,539,881.00	\$ 10,691,214.44	\$ 10,307,404.63
5221	State Assessed Railroad Utility Tax	\$ 480,000.00	\$ 478,788.59	\$ 486,535.61
5200's Total		\$ 480,000.00	\$ 478,788.59	\$ 486,535.61
5691	Temporary Direct Deposit Rev	\$ -	\$ -	\$ -
5692	Refunding Bonds	\$ -	\$ -	\$ -
5300's Total		\$ -	\$ -	\$ -
FUND 003 Total	DEBT SERVICE FUND	\$ 11,019,881.00	\$ 11,170,003.03	\$ 10,793,940.24
5112	Taxes Delinquent	\$ -	\$ -	\$ -
5114	Financial Institution Tax	\$ 51,166.00	\$ 54,928.11	\$ 177,003.58

Revenue by Object	Account Description	FY24 Budget Proposed	FY23 YTD	FY22 Actual
5115	M&M Surcharge	\$ 716,670.00	\$ 789,045.88	\$ 767,274.77
5141	Earnings From Temp Deposit	\$ 1,378,559.00	\$ 424,713.09	\$ 63,044.53
5142	Accrued Interest on Bonds Sold	\$ -	\$ -	\$ -
5143	Premium on Bonds Sold	\$ -	\$ 3,514,842.70	\$ 2,550,863.95
5192	Gifts	\$ -	\$ -	\$ -
5195	Prior Period Adjustments	\$ -	\$ 149,256.71	\$ 568.79
5198	Miscellaneous Local	\$ -	\$ -	\$ -
5100's Total		\$ 2,146,395.00	\$ 4,932,786.49	\$ 3,558,755.62
5332	Vocational/Technical Aid	\$ 312,452.00	\$ 327,805.20	\$ 270,738.78
5200's Total		\$ 312,452.00	\$ 327,805.20	\$ 270,738.78
5424	Basic formula Stabilization	\$ -	\$ -	\$ -
5426	CTE EQUI/ENH GRNT GEER II	\$ -	\$ 62,500.00	\$ -
5437	Idea Grants	\$ -	\$ -	\$ -
5477	Federal Emergency Mgmt Agency	\$ -	\$ -	\$ -
5497	Other Federal Revenue	\$ -	\$ -	\$ -
5400's Total		\$ -	\$ 62,500.00	\$ -
5611	Sale of Bonds	\$ -	\$ 35,000,000.00	\$ 15,105,000.00
5631	Net Insurance Recovery	\$ -	\$ -	\$ -
5641	Sale of School Buses	\$ 20,200.00	\$ 52,350.00	\$ 32,700.00
5651	Sale of Other Property	\$ 10,100.00	\$ 34,080.00	\$ 25,940.00
5600's Total		\$ 30,300.00	\$ 35,086,430.00	\$ 15,163,640.00
5811	Tuition from Other LEA - Reg Term	\$ -	\$ -	\$ -
5800's Total		\$ -	\$ -	\$ -
FUND 004 Total	CAPITAL PROJECTS FUND	\$ 2,489,147.00	\$ 40,409,521.69	\$ 18,993,134.40

Expenditure by Object	Account Description	FY24 Budget Proposed	FY23 YTD	FY22 Actual
TOTAL		\$ 185,796,721.12	\$ 145,373,033.28	\$ 136,560,391.76
6111	Regular Salaries	\$ -	\$ -	\$ -
6131	Supplemental Pay	\$ -	\$ -	\$ -
6151	Classified Salaries Regular	\$ 19,389,266.00	\$ 16,296,475.57	\$ 16,005,216.81
6152	Classified Salaries - IAs	\$ 3,432,771.00	\$ 2,142,184.17	\$ 2,521,980.56
6153	Classified Salaries - Substitutes	\$ -	\$ 308,861.40	\$ 256,621.78
6161	Classified Salaries - Part-Time	\$ 1,883,342.00	\$ 1,894,727.81	\$ 2,468,694.64
6171	Class Emp Unused Leave - Severance	\$ 99,990.00	\$ 38,057.17	\$ 210,394.73
6100's Total		\$ 24,805,369.00	\$ 20,680,306.12	\$ 21,462,908.52
6211	Teachers' Retirement	\$ 84,003.00	\$ 42,534.51	\$ 106,815.22
6221	Non-Teacher Retirement	\$ 1,860,547.00	\$ 1,575,961.50	\$ 1,617,568.23
6231	Old Age, Survivors & Disability Ins	\$ 1,515,871.00	\$ 1,229,480.13	\$ 1,252,518.59
6232	Medicare	\$ 359,689.00	\$ 289,553.26	\$ 300,584.10
6241	Employee Insurance	\$ 3,320,121.00	\$ 3,744,427.93	\$ 4,209,439.63
6261	Workers' Compensation Ins	\$ 1,134,723.00	\$ 658,625.00	\$ 604,909.00
6271	Unemployment Compensation	\$ 45,000.00	\$ 2,900.00	\$ 2,900.00
6291	Other Employer Provided Svc	\$ -	\$ -	\$ -
6200's Total		\$ 8,319,954.00	\$ 7,543,482.33	\$ 8,094,734.77
6311	Purchased Instructional Svc	\$ -	\$ -	\$ -
6314	Staff Services	\$ -	\$ -	\$ 327.42
6315	Audit Services	\$ 36,000.00	\$ 34,000.00	\$ 32,000.00
6316	Data Processing Services	\$ -	\$ 66,294.86	\$ 39,770.22
6317	Legal Services	\$ 300,000.00	\$ 195,551.19	\$ 221,929.50
6318	Election Services	\$ 69,000.00	\$ 35,737.63	\$ 47,332.17
6319	Other Professional and Tech. Ser.	\$ 1,032,500.00	\$ 1,193,005.06	\$ 1,180,433.48
6332	Repairs and Maintenance	\$ 654,060.00	\$ 689,243.86	\$ 417,588.11
6333	Rentals - Land and Building	\$ 48,580.00	\$ 47,146.26	\$ 37,303.24
6334	Rentals - Equipment	\$ 536,836.00	\$ 687,466.82	\$ 565,540.24
6335	Water and Sewer	\$ 2,000.00	\$ 438,309.14	\$ 390,923.78
6336	Trash Removal	\$ -	\$ 161,401.41	\$ 132,087.12
6337	Technology-Related Repairs & Maint	\$ 20,000.00	\$ 575,565.05	\$ 469,511.88
6338	Rentals - Computers & Related Equip	\$ -	\$ 147,424.69	\$ 125,897.20
6339	Other Property Services	\$ 3,000.00	\$ 2,116.79	\$ 2,116.80
6341	Contracted Pupil Trans To/From Sch	\$ 1,290,000.00	\$ 1,466,651.74	\$ 1,344,075.69
6342	Other Contracted Pupil Trans	\$ 25,000.00	\$ 16,176.75	\$ 21,377.60
6343	Travel	\$ 143,985.00	\$ 187,472.73	\$ 154,383.99
6349	Other Trans. Serv - Lic, Tit, Insp	\$ -	\$ -	\$ -
6351	Property Insurance	\$ 1,050,000.00	\$ 402,194.00	\$ 375,660.00
6352	Liability Insurance	\$ 30,900.00	\$ 698,242.30	\$ 646,659.50
6359	Judgments Against the LEA & Sett.	\$ -	\$ -	\$ 56,203.11
6361	Communication	\$ 43,555.00	\$ 281,936.96	\$ 324,512.10
6362	Advertising	\$ 47,040.00	\$ 20,674.20	\$ 27,594.40
6363	Printing and Binding	\$ 38,000.00	\$ 212,951.81	\$ 168,067.80
6371	Dues and Memberships	\$ 58,727.00	\$ 80,184.90	\$ 97,812.48
6391	Other Purchased Services	\$ 7,521,925.70	\$ 4,504,970.60	\$ 3,781,191.92

Expenditure by Object	Account Description	FY24 Budget Proposed	FY23 YTD	FY22 Actual
6398	Other Expenses - Prior Year	\$ -	\$ -	\$ -
6300's Total		\$ 12,951,108.70	\$ 12,144,718.75	\$ 10,660,299.75
6411	General Supplies	\$ 7,129,936.42	\$ 3,959,581.33	\$ 3,585,928.49
6412	Supplies - Technology Related	\$ 2,575,994.00	\$ 2,577,882.87	\$ 2,100,014.94
6431	Textbooks	\$ 827,350.00	\$ 1,232,510.12	\$ 898,806.59
6441	Library Books	\$ 63,270.00	\$ 57,224.76	\$ 59,060.90
6451	Resource Materials	\$ -	\$ 1,879.97	\$ -
6471	Food Supplies - Exclude Non-Food	\$ 3,375,000.00	\$ 3,403,489.35	\$ 2,720,956.04
6481	Electric	\$ 18,000.00	\$ 2,028,278.02	\$ 2,005,904.89
6482	Gas - Natural	\$ 7,500.00	\$ 239,199.27	\$ 169,781.98
6486	Gasoline/Diesel	\$ 427,500.00	\$ 373,423.52	\$ 392,334.54
6491	Other Supplies and Materials	\$ 500,000.00	\$ 145,016.38	\$ 108,226.35
6400's Total		\$ 14,924,550.42	\$ 14,018,485.59	\$ 12,041,014.72
6631	Fees - Bonded Indebtedness	\$ -	\$ -	\$ -
6600's Total		\$ -	\$ -	\$ -
FUND 001				
Total	GENERAL FUND	\$ 61,000,982.12	\$ 54,386,992.79	\$ 52,258,957.76
6111	Regular Salaries	\$ 41,732,025.00	\$ 40,004,149.61	\$ 39,863,343.58
6112	Administrator Salaries	\$ 6,186,354.00	\$ 5,690,084.31	\$ 5,774,473.53
6121	Substitute and Other Part-Time Tchr	\$ 753,909.00	\$ 1,438,026.25	\$ 1,442,048.82
6122	Sub and Other P-T Tchr BLDG BDGT	\$ -	\$ 128,189.45	\$ 141,665.06
6131	Supplemental Pay	\$ 3,427,055.00	\$ 3,756,127.04	\$ 3,594,867.97
6141	Cert Emp Unused Leave & Severance	\$ 125,010.00	\$ 24,217.58	\$ 316,837.12
6151	Classified Salaries Regular	\$ -	\$ -	\$ -
6152	Classified Salaries - IAs	\$ -	\$ -	\$ -
6161	Classified Salaries - Part-Time	\$ -	\$ -	\$ -
6100's Total		\$ 52,224,353.00	\$ 51,040,794.24	\$ 51,133,236.08
6211	Teachers' Retirement	\$ 8,375,983.00	\$ 7,753,308.96	\$ 7,904,671.06
6221	Non-Teacher Retirement	\$ 149,698.00	\$ 134,572.33	\$ 52,847.68
6231	Old Age, Survivors & Disability Ins	\$ 206,059.00	\$ 206,579.62	\$ 138,912.76
6232	Medicare	\$ 753,990.00	\$ 714,045.37	\$ 714,906.58
6241	Employee Insurance	\$ 6,843,827.00	\$ 6,042,046.64	\$ 6,219,299.42
6291	Other Employer Provided Svc	\$ -	\$ -	\$ -
6200's Total		\$ 16,329,557.00	\$ 14,850,552.92	\$ 15,030,637.50
6311	Purchased Instructional Services	\$ 2,121,000.00	\$ 2,143,755.33	\$ 2,799,363.31
6398	Other Expenses - Prior Year	\$ -	\$ -	\$ -
6300's Total		\$ 2,121,000.00	\$ 2,143,755.33	\$ 2,799,363.31
FUND 002				
Total	TEACHERS FUND	\$ 70,674,910.00	\$ 68,035,102.49	\$ 68,963,236.89
6611	Principal - Bonded Indebtedness	\$ 8,850,000.00	\$ 4,355,000.00	\$ 3,020,000.00
6621	Interest - Bonded Indebtedness	\$ 5,476,887.00	\$ 4,383,893.34	\$ 3,877,770.00
6631	Fees - Bonded Indebtedness	\$ 4,000.00	\$ 1,718.00	\$ 1,100.00
6600's Total		\$ 14,330,887.00	\$ 8,740,611.34	\$ 6,898,870.00
FUND 003				
Total	DEBT SERVICE FUND	\$ 14,330,887.00	\$ 8,740,611.34	\$ 6,898,870.00
6319	Other Professional and Tech. Ser.	\$ -	\$ -	\$ -

Expenditure by Object	Account Description	FY24 Budget Proposed	FY23 YTD	FY22 Actual
6300's Total		\$ -	\$ -	\$ -
6511	Land	\$ -	\$ 310,956.50	\$ -
6521	Buildings	\$ 34,670,000.00	\$ 9,411,142.24	\$ 5,251,757.46
6531	Improvements	\$ -	\$ -	\$ -
6541	Regular Equipment	\$ 638,961.00	\$ 375,810.25	\$ 181,980.61
6542	Equipment - Classroom Instr	\$ 506,781.00	\$ 449,758.00	\$ 358,544.13
6543	Technology-Related Hardware	\$ 2,870,700.00	\$ 470,970.14	\$ 1,096,509.26
6544	Technology Software	\$ 45,000.00	\$ -	\$ 23,644.00
6551	Vehicles -Except School Buses	\$ -	\$ -	\$ -
6552	Pupil Vehicles - School Buses	\$ 547,000.00	\$ 1,025,442.00	\$ -
6591	Other Capital Outlay	\$ 511,500.00	\$ 1,789,993.86	\$ 1,346,426.69
6500's Total		\$ 39,789,942.00	\$ 13,834,072.99	\$ 8,258,862.15
6613	Principal - Lease Purchase	\$ -	\$ 44,817.26	\$ -
6623	Interest - Lease Purchase	\$ -	\$ 1,478.47	\$ -
6631	Fees - Bonded Indebtedness	\$ -	\$ 329,957.94	\$ 176,798.29
6633	Fees - Lease Purchase	\$ -	\$ -	\$ 3,666.67
6600's Total		\$ -	\$ 376,253.67	\$ 180,464.96
FUND 004 Total	CAPITAL PROJECTS FUND	\$ 39,789,942.00	\$ 14,210,326.66	\$ 8,439,327.11

Expense by Function	Account Description	FY24 Budget Proposed	FY23 YTD	FY22 Actual
TOTAL		\$ 185,796,721.12	\$ 145,373,033.28	\$ 136,560,391.76
1111	Elementary	\$ 797,007.00	\$ 1,420,137.43	\$ 1,418,339.38
1131	Middle/Junior High	\$ 350,975.00	\$ 639,735.32	\$ 751,414.43
1151	High School	\$ 887,049.00	\$ 1,109,013.07	\$ 887,094.66
1191	Summer School	\$ 365,318.00	\$ 453,017.24	\$ 328,406.28
1195	Virtual Instruction	\$ -	\$ -	\$ 18,854.82
1211	Gifted and Talented	\$ 21,450.00	\$ 10,052.46	\$ 9,424.14
1221	Special Education and Related	\$ 4,386,105.00	\$ 3,228,214.67	\$ 3,338,212.20
1224	Proportionate Share	\$ -	\$ -	\$ 1,314.60
1251	Supplemental Instruction	\$ 758,696.00	\$ 1,249,504.78	\$ 1,208,813.30
1252	Migrant	\$ -	\$ -	\$ -
1254	Institutions for Neglected St	\$ 5,000.00	\$ 597.97	\$ 3,255.40
1271	Bilingual	\$ 28,500.00	\$ 43,619.16	\$ 67,335.56
1281	Early Childhood Special Ed	\$ 607,513.00	\$ 508,540.15	\$ 547,358.13
1321	Voc: Business Education	\$ 3,690.00	\$ -	\$ 356.13
1331	Voc: Family and Consumer Sci	\$ 106,805.00	\$ 86,368.97	\$ 58,344.10
1341	Voc: Health Sciences	\$ 46,398.00	\$ 36,172.77	\$ 27,601.97
1351	Voc: Marketing and Coop Ed	\$ 2,000.00	\$ -	\$ 1,533.11
1361	Voc: Trade and Industrial Ed	\$ 166,900.00	\$ 136,708.51	\$ 153,395.97
1371	Project Lead the Way	\$ 6,800.00	\$ 990.00	\$ 9,323.17
1381	Voc: Career Ed Special Needs	\$ 1,000.00	\$ -	\$ -
1391	Voc: Other Career	\$ 395,730.38	\$ 243,693.51	\$ 134,761.40
1411	School-Student Activities	\$ 800,624.00	\$ 812,733.98	\$ 575,550.22
1421	District Sponsored Athletics/Act	\$ 745,452.04	\$ 718,680.34	\$ 704,362.15
1611	Adult Education	\$ -	\$ -	\$ -
1621	Adult Vocation Education	\$ 305,280.00	\$ 293,472.00	\$ 292,572.00
1931	Tuition, Public School	\$ -	\$ -	\$ -
1941	Contracted Ed Services	\$ -	\$ -	\$ -
2112	Attendance Services	\$ 82,021.00	\$ 80,274.33	\$ 76,013.68
2113	Social Work Services	\$ 1,050,987.00	\$ 933,780.64	\$ 995,136.60
2114	Pupil Accounting Services	\$ 2,236.00	\$ 96,817.08	\$ 89,121.01
2122	Counseling Services	\$ 46,644.00	\$ 42,010.43	\$ 43,981.38
2125	Guidance Record Maintenance	\$ -	\$ 32,688.94	\$ 28,100.00

Expense by Function	Account Description	FY24 Budget Proposed	FY23 YTD	FY22 Actual
2126	Guidance-Placement Services	\$ 225,603.00	\$ 157,151.22	\$ 172,639.69
2129	Other Guidance Services	\$ -	\$ -	\$ 1,056.00
2132	Medical Services	\$ 1,644,416.00	\$ 1,202,563.74	\$ 1,056,090.95
2134	Nursing Services	\$ -	\$ 33,499.49	\$ 52,104.96
2139	Other Health Services	\$ 240,000.00	\$ 114,989.97	\$ 196,483.21
2142	Psychological Testing Services	\$ 2,800.00	\$ 2,100.00	\$ 2,700.00
2151	Speech Service Area Direction	\$ -	\$ -	\$ -
2152	Speech Pathology Services	\$ 652,111.00	\$ 671,818.60	\$ 311,682.17
2162	Occupational Therapy	\$ 243,643.00	\$ 240,652.06	\$ 241,355.23
2172	Physical Therapy	\$ 73,324.00	\$ 76,698.48	\$ 69,492.89
2182	Visual Impaired/Vision Services	\$ 18,750.00	\$ 28,313.16	\$ 19,062.85
2191	Student -- Other Support Services	\$ -	\$ 8,628.00	\$ -
2212	Instruction and Curric Dev Svc	\$ 1,414,980.00	\$ 1,936,878.22	\$ 1,542,779.40
2213	Instructional Staff Training Svc	\$ 173,220.00	\$ 121,348.47	\$ 88,381.11
2214	Professional Development-1%	\$ 108,300.00	\$ 113,569.21	\$ 83,719.67
2222	Ed Media School Library Services	\$ 585,069.00	\$ 506,880.07	\$ 558,478.65
2225	Ed Media-Technology Related	\$ -	\$ -	\$ -
2291	Other Support Serv Instruct Staff	\$ -	\$ -	\$ -
2311	BOE-Service Area Direction	\$ 2,704,012.00	\$ 2,103,183.44	\$ 2,199,326.52
2321	Office of Superintendent Services	\$ 510,808.00	\$ 508,984.60	\$ 235,511.99
2322	Community Relations Services	\$ 2,087.00	\$ -	\$ -
2323	Staff Relations and Negotiations	\$ 2,148.00	\$ 414.00	\$ 2,167.89
2324	State and Federal Relations	\$ -	\$ -	\$ 16,046.96
2329	Other Executive Admin Services	\$ 175,584.00	\$ 177,797.08	\$ 146,792.61
2331	Administrative Technology Services	\$ 5,274,866.00	\$ 2,505,413.59	\$ 2,451,040.53

Expense by Function	Account Description	FY24 Budget Proposed	FY23 YTD	FY22 Actual
2411	Office of the Principal Services	\$ 1,887,305.00	\$ 2,151,764.86	\$ 2,044,820.75
2491	School Admin - Other Support Serv	\$ 361,596.70	\$ 298,610.87	\$ 261,455.40
2522	Fiscal-Budgeting Services	\$ -	\$ 4.55	\$ -
2524	Fiscal-Payroll Services	\$ -	\$ 104,690.76	\$ 47,858.10
2525	Fiscal-Financial Accounting Serv	\$ 1,225,053.00	\$ 603,959.88	\$ 584,528.79
2526	Fiscal-Internal Auditing Services	\$ 530,346.00	\$ -	\$ -
2529	Fiscal-Other Services	\$ -	\$ 70,915.80	\$ 58,768.57
2542	Plant-Care and Upkeep of Buildng	\$ 11,548,312.00	\$ 10,208,685.76	\$ 9,680,234.88
2546	Security Services	\$ 1,261,656.00	\$ 1,109,525.46	\$ 1,027,862.35
2549	Plant-Other Operation/Maintenance	\$ -	\$ -	\$ 794,619.75
2551	Contracted Pupil Transportation	\$ 610,000.00	\$ 823,420.45	\$ 731,369.51
2552	Dist Operated Non-Disabled Trans	\$ 3,772,567.00	\$ 3,317,373.03	\$ 2,936,154.44
2553	Contracted St/Disabilities Trans	\$ 500,000.00	\$ 404,448.28	\$ 438,171.59
2554	Dist Operated St/Disabilities Trans	\$ 822,088.00	\$ 582,183.48	\$ 1,152,103.04
2555	Payments to Other District Trans	\$ 175,000.00	\$ 206,784.66	\$ 130,060.64
2558	Non-allowable Transportation Exp	\$ 30,000.00	\$ 47,615.10	\$ 43,637.77
2559	Early Childhood Special Ed Trans	\$ 75,104.00	\$ 89,994.38	\$ 162,826.34
2561	Food Services - Area Direction	\$ 15,640.00	\$ 15,171.44	\$ 1,464.18
2562	Food Preparation and Dispensing	\$ 6,456,165.00	\$ 5,891,911.53	\$ 4,686,319.79
2569	Food-Other Services	\$ 26,278.00	\$ 216,064.88	\$ 792,064.87
2574	Internal-Printing, Publishing, Dup	\$ 68,714.00	\$ 280,110.89	\$ 220,726.21
2629	CO-Other Plan,Research,Dev,Eval	\$ -	\$ -	\$ 23,649.99
2633	Information Services-Public Info	\$ 49,005.00	\$ 44,638.95	\$ 25,504.95
2642	Staff Services-Recruitment-Place	\$ 181,122.00	\$ 106,286.37	\$ 96,905.40

Expense by Function	Account Description	FY24 Budget Proposed	FY23 YTD	FY22 Actual
2643	Staff Services--Accounting	\$ 65,000.00	\$ 22,702.74	\$ 20,359.92
2644	In-Services for Non-Instructional	\$ 21,318.00	\$ 25,316.33	\$ 6,935.01
2645	Staff Services-Health Services	\$ 1,000,000.00	\$ 1,066,616.86	\$ 948,021.33
2649	Staff Services-Other Services	\$ -	\$ -	\$ 48,500.00
2664	Data Processing-Operations	\$ 74,240.00	\$ 58,670.46	\$ 51,114.72
2691	CO-Other Support Services	\$ 836,381.00	\$ 887,755.18	\$ 895,535.23
3111	Community Services-Area Direction	\$ 590,232.00	\$ 460,390.41	\$ 442,214.01
3211	Community Serv-Recreations Svc	\$ 781,673.00	\$ 645,763.11	\$ 611,246.98
3311	Community Services-Civic Svc	\$ 93,384.00	\$ 98,747.02	\$ 81,267.75
3511	Community Services-Early Childhood	\$ 269,813.00	\$ 179,444.07	\$ 204,520.41
3512	Community Serv-Early Child Instruct	\$ 478,714.00	\$ 441,359.26	\$ 492,760.03
3611	Community Serv-Welfare Activities	\$ 103,152.00	\$ 154,628.76	\$ 153,627.87
3711	Community Services-Non-Public Pupil	\$ 23,000.00	\$ 2,000.00	\$ -
3811	Community Before/After CareChild	\$ 905,843.00	\$ 877,392.07	\$ 901,535.66
3911	Community Services-Other	\$ 45,893.00	\$ 107,954.08	\$ 190,242.12
3912	Community Services-Parental Involve	\$ 94,486.00	\$ 96,383.91	\$ 53,080.34
5311	Fees - bonded Indebtedness	\$ -	\$ -	\$ -
FUND 001				
Total	GENERAL FUND	\$ 61,000,982.12	\$ 54,386,992.79	\$ 52,258,957.76
1111	Elementary	\$ 14,449,535.00	\$ 13,653,882.01	\$ 13,886,679.96
1131	Middle/Junior High	\$ 7,174,569.00	\$ 6,906,153.05	\$ 7,210,541.54
1151	High School	\$ 9,934,504.00	\$ 9,840,999.92	\$ 10,169,315.42
1191	Summer School	\$ 804,183.00	\$ 1,248,409.38	\$ 1,425,608.23
1195	Virtual Instruction	\$ 2,904.00	\$ 3,411.12	\$ 665,510.30
1211	Gifted and Talented	\$ 337,271.00	\$ 331,156.42	\$ 303,958.37
1221	Special Education and Related	\$ 7,894,164.00	\$ 7,756,296.81	\$ 7,511,596.71
1251	Supplemental Instruction	\$ 2,343,723.00	\$ 4,896,076.48	\$ 3,844,993.49
1254	Institutions for Neglected St	\$ 5,000.00	\$ 6,681.67	\$ 4,840.91
1271	Bilingual	\$ 643,487.00	\$ 640,746.47	\$ 668,352.85

Expense by Function	Account Description	FY24 Budget Proposed	FY23 YTD	FY22 Actual
1281	Early Childhood Special Ed	\$ 1,075,808.00	\$ 917,261.88	\$ 817,627.24
1311	Voc: Agricultural Education	\$ 258,115.00	\$ 251,309.71	\$ 168,817.24
1321	Voc: Business Education	\$ 4,638.00	\$ 4,638.00	\$ 4,638.00
1331	Voc: Family and Consumer Sciences	\$ 321,375.00	\$ 313,344.69	\$ 306,367.12
1341	Voc: Health Sciences	\$ 344,007.00	\$ 334,336.77	\$ 343,878.53
1351	Voc: Marketing and Coop Ed	\$ 4,638.00	\$ 4,638.00	\$ 4,638.00
1361	Voc: Trade and Industrial Ed	\$ 1,016,053.00	\$ 890,172.84	\$ 897,421.59
1371	Project Lead the Way	\$ 4,638.00	\$ 2,319.00	\$ 4,406.10
1381	Voc: Career Education Spec Needs	\$ 94,674.00	\$ 92,282.67	\$ 104,192.99
1391	Voc: Other Career (Non Prog Spec)	\$ 8,480.00	\$ 8,940.33	\$ 7,313.58
1411	School-Student Activities	\$ 13,803.00	\$ 28,915.89	\$ 17,784.07
1421	District Sponsored Athletics/Act	\$ 1,361,591.00	\$ 1,424,652.11	\$ 1,339,028.50
1911	Tuition to Other Dists w/in State	\$ 320,000.00	\$ 241,422.05	\$ 338,982.23
1913	Tuition, Private Agency	\$ -	\$ 73,525.00	\$ 699,200.00
1921	Area Career Center Fees	\$ 768,000.00	\$ 763,000.00	\$ 591,200.00
1931	Tuition, Public School	\$ 88,000.00	\$ 80,850.07	\$ 129,301.08
1933	Tuition, Private Agency	\$ 945,000.00	\$ 978,658.21	\$ 929,661.85
1941	Contracted Ed Services	\$ -	\$ -	\$ 517.99
2114	Pupil Accounting Services	\$ -	\$ -	\$ -
2122	Counseling Services	\$ 2,138,924.00	\$ 2,086,436.32	\$ 2,112,740.03
2125	Guidance Record Maintenance	\$ -	\$ 11,738.50	\$ -
2126	Guidance-Placement Services	\$ -	\$ -	\$ -
2129	Other Guidance Services	\$ -	\$ -	\$ -
2134	Nursing Services	\$ -	\$ -	\$ -
2142	Psychological Testing Services	\$ 286,817.00	\$ 283,460.77	\$ 277,402.33
2152	Speech Pathology Services	\$ 1,026,552.00	\$ 897,328.05	\$ 1,088,187.15
2182	Visual Impaired/Vision Services	\$ 331,059.00	\$ 255,000.55	\$ 288,684.90
2191	Student -- Other Support Services	\$ -	\$ 123,287.11	\$ 96,917.77
2212	Instruction and Curric Dev Services	\$ 952,457.00	\$ 939,479.40	\$ 882,192.72

Expense by Function	Account Description	FY24 Budget Proposed	FY23 YTD	FY22 Actual
2213	Instructional Staff Training Srvs	\$ 454,863.00	\$ 515,246.07	\$ 400,225.25
2214	Professional Development-1%	\$ 345,149.00	\$ 356,163.01	\$ 265,128.06
2222	Ed Media School Library Services	\$ 894,703.00	\$ 862,352.13	\$ 855,266.11
2291	Other Support Serv Instruct Staff	\$ 68,956.00	\$ 82,656.20	\$ 81,043.20
2311	BOE-Service Area Direction	\$ 134,574.00	\$ 24,568.75	\$ 321,524.26
2321	Office of Superintendent Services	\$ 1,189,931.00	\$ 893,750.33	\$ 1,364,319.16
2323	Staff Relations and Negotiations	\$ 565.00	\$ 1,227.37	\$ 2,955.92
2329	Other Executive Admin Services	\$ 1,373,077.00	\$ 1,365,080.76	\$ 1,207,410.52
2331	Adminstrative Technology Services	\$ -	\$ 85,919.14	\$ 83,212.30
2411	Office of the Principal Services	\$ 6,090,385.00	\$ 5,206,236.08	\$ 5,309,910.74
2491	School Admin - Other Support Serv	\$ 1,524.00	\$ 1,521.84	\$ 1,521.84
2522	Fiscal-Budgeting Services	\$ -	\$ (614.53)	\$ 750.94
2524	Fiscal-Payroll Services	\$ -	\$ -	\$ -
2525	Fiscal-Financial Accounting Serv	\$ 2,742,821.00	\$ -	\$ -
2526	Fiscal-Internal Auditing Services	\$ 446,511.00	\$ -	\$ -
2542	Plant-Care and Upkeep of Buildng	\$ 295,854.00	\$ 286,183.95	\$ 275,743.71
2552	Dist Operated Non-Disabled Trans	\$ 146,617.00	\$ 236,318.38	\$ 229,639.57
2562	Food Preparation and Dispensing	\$ 232,124.00	\$ 268,842.14	\$ 260,875.86
2642	Staff Services-Recruitment-Place	\$ 10,000.00	\$ 869.63	\$ -
2664	Data Processing-Operations	\$ -	\$ 89,570.93	\$ 86,864.43
2691	CO-Other Support Services	\$ 332,129.00	\$ 510,893.95	\$ 255,819.63
3111	Community Services-Area Direction	\$ -	\$ -	\$ -
3311	Community Services-Civic Services	\$ -	\$ -	\$ -
3511	Community Services-Early Childhood	\$ -	\$ -	\$ -


Expense by Function	Account Description	FY24 Budget Proposed	FY23 YTD	FY22 Actual
3512	Community Serv-Early Child Instruct	\$ 861,872.00	\$ 947,937.64	\$ 816,641.58
3611	Community Serv-Welfare Activities	\$ 99,286.00	\$ -	\$ -
3711	Community Services-Non-Public Pupil	\$ -	\$ 9,567.47	\$ 1,305.27
3911	Community Services-Other	\$ -	\$ -	\$ 579.75
3912	Community Services-Parental Involve	\$ -	\$ -	\$ -
FUND 002 Total	TEACHERS FUND	\$ 70,674,910.00	\$ 68,035,102.49	\$ 68,963,236.89
5111	Principal - Bonded Indebtedness	\$ 8,850,000.00	\$ 4,355,000.00	\$ 3,020,000.00
5211	Interest - Bonded Indebtedness	\$ 5,476,887.00	\$ 4,383,893.34	\$ 3,877,770.00
5311	Fees - bonded Indebtedness	\$ 4,000.00	\$ 1,718.00	\$ 1,100.00
FUND 003 Total	DEBT SERVICE FUND	\$ 14,330,887.00	\$ 8,740,611.34	\$ 6,898,870.00
1111	Elementary	\$ -	\$ 72,586.43	\$ 420,242.24
1131	Middle/Junior High	\$ -	\$ 9,670.95	\$ 197,550.30
1151	High School	\$ -	\$ 16,190.62	\$ 262,580.83
1221	Special Education and Related	\$ 4,500.00	\$ 9,520.38	\$ 3,906.00
1251	Supplemental Instruction	\$ -	\$ -	\$ -
1281	Early Childhood Special Ed	\$ -	\$ 6,592.39	\$ 3,167.88
1331	Voc: Family and Consumer Sciences	\$ 3,919.00	\$ 3,919.00	\$ 17,250.00
1341	Voc: Health Sciences	\$ 55,000.00	\$ 19,168.45	\$ -
1351	Voc: Marketing and Cooperative Ed	\$ 3,200.00	\$ 2,995.00	\$ 4,634.32
1361	Voc: Trade and Industrial Ed	\$ 364,253.00	\$ 346,173.90	\$ 350,420.24
1371	Project Lead the Way	\$ 79,109.00	\$ 71,736.23	\$ 44,102.00
1391	Voc: Other Career (Non Prog Spec)	\$ 95,000.00	\$ 62,500.00	\$ -
1411	School-Student Activities	\$ -	\$ -	\$ 525.00
1421	District Sponsored Athletics/Act	\$ 182,961.00	\$ 134,318.31	\$ 90,834.69
2139	Other Health Services	\$ -	\$ 18,672.00	\$ -
2182	Visual Impaired/Vision Services	\$ 25,000.00	\$ -	\$ -
2212	Instruction and Curric Dev Services	\$ -	\$ -	\$ -

Expense by Function	Account Description	FY24 Budget Proposed	FY23 YTD	FY22 Actual
2311	BOE-Service Area Direction	\$ -	\$ -	\$ -
2329	Other Executive Admin Services	\$ 45,000.00	\$ -	\$ 23,644.00
2331	Administrative Technology Services	\$ 2,867,500.00	\$ 401,406.54	\$ 122,631.82
2411	Office of the Principal Services	\$ -	\$ -	\$ -
2525	Fiscal-Financial Accounting Serv	\$ 250,000.00	\$ 17,614.34	\$ 2,285.41
2542	Plant-Care and Upkeep of Bldg	\$ 511,500.00	\$ 1,791,693.74	\$ 1,365,054.69
2546	Security Services	\$ -	\$ -	\$ -
2552	Dist Operated Non-Disabled Trans	\$ 568,000.00	\$ 1,027,792.00	\$ 7,192.37
2562	Food Preparation and Dispensing	\$ 15,000.00	\$ 22,827.65	\$ 52,038.12
2574	Internal-Printing, Publishing, Dup	\$ -	\$ -	\$ -
2645	Staff Services-Health Services	\$ -	\$ -	\$ 3,111.67
3211	Community Serv-Recreations Services	\$ 50,000.00	\$ 75,033.04	\$ -
3512	Community Serv-Early Child Instruct	\$ -	\$ 1,563.28	\$ 33,576.76
3611	Community Serv-Welfare Activities	\$ -	\$ -	\$ 2,356.35
3811	Community Before/After CareChild	\$ -	\$ -	\$ -
3911	Community Services-Other	\$ -	\$ -	\$ -
4021	Land - Acquisition Development	\$ -	\$ 310,956.50	\$ -
4031	Facility - Architect Engineer Legal	\$ -	\$ 922,296.65	\$ 614,273.87
4051	Facility - Bldg Acquisition-Improve	\$ 34,670,000.00	\$ 8,488,845.59	\$ 4,637,483.59
5131	Principal - Lease Purchase Agree	\$ -	\$ 44,817.26	\$ -
5231	Interest - Lease Purchase	\$ -	\$ 1,478.47	\$ -
5311	Fees - bonded Indebtedness	\$ -	\$ 329,957.94	\$ 176,798.29
5331	FEES-LEASE PURCHASE AGREE	\$ -	\$ -	\$ 3,666.67
FUND 004 Total	CAPITAL PROJECTS FUND	\$ 39,789,942.00	\$ 14,210,326.66	\$ 8,439,327.11

2023-24 Debt Summary

Bond Title	Beginning Balance	Interest Payment	Principal Payment	Year-End Balance	Maturity Year
2014-A	18,600,000	756,050	3,500,000	15,100,000	2027
2014-B	22,000,000	1,037,000	1,350,000	20,650,000	2034
2019-A	27,010,000	1,350,500	-	27,010,000	2039
2019-B	10,885,000	387,470	-	10,885,000	2031
2022	15,105,000	604,200	-	15,105,000	2041
2023	35,000,000	1,341,667	4,000,000	31,000,000	2043
TOTALS	128,600,000	5,476,887	8,850,000	119,750,000	

Debt Service Payment Schedule


Raytown Quality Schools
 Jackson County, Missouri
 Debt Amortization Schedule

STIFEL

Date	2013			2013B			2013A			2014 Refunding			2014 New Money			2015			Totals		Fiscal	Calendar	Date	Bond Balance	
	Principal	Coupon	Interest	Principal	Coupon	Interest	Principal	Coupon	Interest	Principal	Coupon	Interest	Principal	Coupon	Interest	Principal	Interest	Period Total							
09/01/23	-	-	-	-	-	193,735.00	-	-	675,250.00	-	-	378,025.00	-	-	518,500.00	-	-	302,100.00	-	2,067,610.00	2,067,610.00	-	8,596,095.00	09/01/23	124,245,000
03/01/24	4,000,000	5.000%	1,341,666.67	-	-	193,735.00	-	-	675,250.00	3,500,000	4.771%	378,025.00	1,350,000	5.000%	518,500.00	-	-	302,100.00	8,850,000	3,409,276.67	12,259,276.67	14,326,666.67	-	03/01/24	115,395,000
09/01/24	-	-	775,000.00	-	-	193,735.00	-	-	675,250.00	-	-	294,525.00	-	-	484,750.00	-	-	302,100.00	-	2,725,260.00	2,725,260.00	-	14,984,636.67	09/01/24	115,395,000
03/01/25	1,210,000	5.000%	775,000.00	-	-	193,735.00	-	-	675,250.00	3,755,000	4.835%	294,525.00	1,440,000	5.000%	484,750.00	-	-	302,100.00	6,405,000	2,725,260.00	9,130,260.00	11,855,720.00	-	03/01/25	108,990,000
09/01/25	-	-	744,750.00	-	-	193,735.00	-	-	675,250.00	-	-	203,750.00	-	-	448,750.00	-	-	302,100.00	-	2,568,335.00	2,568,335.00	-	11,698,695.00	09/01/25	108,990,000
03/01/26	1,500,000	5.000%	744,750.00	-	-	193,735.00	-	-	675,250.00	3,990,000	5.000%	203,750.00	1,535,000	5.000%	448,750.00	-	-	302,100.00	7,025,000	2,568,335.00	9,593,335.00	12,161,670.00	-	03/01/26	101,965,000
09/01/26	-	-	707,250.00	-	-	193,735.00	-	-	675,250.00	-	-	104,000.00	-	-	410,375.00	-	-	302,100.00	-	2,392,710.00	2,392,710.00	-	11,986,045.00	09/01/26	101,965,000
03/01/27	1,790,000	5.000%	707,250.00	-	-	193,735.00	-	-	675,250.00	4,280,000	4.883%	104,000.00	1,635,000	5.000%	410,375.00	-	-	302,100.00	7,685,000	2,392,710.00	10,077,710.00	12,470,420.00	-	03/01/27	94,280,000
09/01/27	-	-	662,500.00	-	-	193,735.00	-	-	675,250.00	-	-	-	-	-	369,500.00	-	-	302,100.00	-	2,203,085.00	2,203,085.00	-	12,280,795.00	09/01/27	94,280,000
03/01/28	500,000	5.000%	662,500.00	2,740,000	4.000%	193,735.00	-	-	675,250.00	-	-	-	1,745,000	5.000%	369,500.00	-	-	302,100.00	4,985,000	2,203,085.00	7,188,085.00	9,380,170.00	-	03/01/28	89,295,000
09/01/28	-	-	650,000.00	-	-	138,835.00	-	-	675,250.00	-	-	-	-	-	325,875.00	-	-	302,100.00	-	2,082,160.00	2,082,160.00	-	9,280,245.00	09/01/28	89,295,000
03/01/29	500,000	5.000%	650,000.00	3,000,000	4.000%	138,835.00	-	-	675,250.00	-	-	-	1,855,000	5.000%	325,875.00	-	-	302,100.00	5,355,000	2,082,160.00	7,447,160.00	9,539,320.00	-	03/01/29	83,940,000
09/01/29	-	-	637,500.00	-	-	78,835.00	-	-	675,250.00	-	-	-	-	-	279,500.00	-	-	302,100.00	-	1,973,285.00	1,973,285.00	-	9,420,445.00	09/01/29	83,940,000
03/01/30	-	-	637,500.00	3,250,000	3.050%	78,835.00	-	-	675,250.00	-	-	-	1,975,000	5.000%	279,500.00	-	-	302,100.00	5,225,000	1,973,285.00	7,198,285.00	9,171,570.00	-	03/01/30	78,715,000
09/01/30	-	-	637,500.00	-	-	29,372.50	-	-	675,250.00	-	-	-	-	-	230,125.00	-	-	302,100.00	-	1,874,347.50	1,874,347.50	-	9,072,632.50	09/01/30	78,715,000
03/01/31	-	-	637,500.00	1,895,000	3.100%	29,372.50	-	-	675,250.00	-	-	-	2,100,000	5.000%	230,125.00	-	-	302,100.00	3,995,000	1,874,347.50	5,869,347.50	7,743,695.00	-	03/01/31	74,730,000
09/01/31	-	-	637,500.00	-	-	-	-	-	675,250.00	-	-	-	-	-	177,625.00	-	-	302,100.00	-	1,792,475.00	1,792,475.00	-	7,661,822.50	09/01/31	74,730,000
03/01/32	500,000	5.000%	637,500.00	-	-	-	-	-	675,250.00	-	-	-	2,230,000	5.000%	177,625.00	-	-	302,100.00	2,730,000	1,792,475.00	4,522,475.00	6,314,950.00	-	03/01/32	71,990,000
09/01/32	-	-	625,000.00	-	-	-	-	-	675,250.00	-	-	-	-	-	121,875.00	-	-	302,100.00	-	1,724,225.00	1,724,225.00	-	6,246,700.00	09/01/32	71,990,000
03/01/33	500,000	5.000%	625,000.00	-	-	-	-	-	675,250.00	-	-	-	2,365,000	5.000%	121,875.00	-	-	302,100.00	2,865,000	1,724,225.00	4,589,225.00	6,313,450.00	-	03/01/33	69,125,000
09/01/33	-	-	612,500.00	-	-	-	-	-	675,250.00	-	-	-	-	-	82,750.00	-	-	302,100.00	-	1,652,600.00	1,652,600.00	-	6,241,825.00	09/01/33	69,125,000
03/01/34	-	-	612,500.00	-	-	-	-	-	675,250.00	-	-	-	2,510,000	5.000%	82,750.00	1,000,000	4.000%	302,100.00	3,510,000	1,652,600.00	5,162,600.00	6,815,200.00	-	03/01/34	65,615,000
09/01/34	-	-	612,500.00	-	-	-	-	-	675,250.00	-	-	-	-	-	-	-	-	282,100.00	-	1,569,850.00	1,569,850.00	-	6,732,450.00	09/01/34	65,615,000
03/01/35	-	-	612,500.00	-	-	2,410,000	5.000%	675,250.00	-	-	-	-	-	-	-	1,700,000	4.000%	282,100.00	4,110,000	1,569,850.00	5,679,850.00	7,249,700.00	-	03/01/35	61,505,000
09/01/35	-	-	612,500.00	-	-	815,000.00	-	-	675,250.00	-	-	-	-	-	-	-	-	248,100.00	-	1,475,600.00	1,475,600.00	-	7,155,450.00	09/01/35	61,505,000
03/01/36	-	-	612,500.00	-	-	5,500,000	5.000%	815,000.00	-	-	-	-	-	-	-	-	-	248,100.00	5,500,000	1,475,600.00	6,975,600.00	8,453,200.00	-	03/01/36	56,005,000
09/01/36	-	-	612,500.00	-	-	477,500.00	-	-	675,250.00	-	-	-	-	-	-	-	-	248,100.00	-	1,338,100.00	1,338,100.00	-	8,313,700.00	09/01/36	56,005,000
03/01/37	-	-	612,500.00	-	-	5,800,000	5.000%	477,500.00	-	-	-	-	-	-	-	-	-	248,100.00	5,800,000	1,338,100.00	7,138,100.00	8,476,200.00	-	03/01/37	50,205,000
09/01/37	-	-	612,500.00	-	-	392,500.00	-	-	675,250.00	-	-	-	-	-	-	-	-	248,100.00	-	1,193,100.00	1,193,100.00	-	8,331,200.00	09/01/37	50,205,000
03/01/38	3,000,000	5.000%	612,500.00	-	-	6,300,000	5.000%	332,500.00	-	-	-	-	-	-	-	-	-	248,100.00	9,300,000	1,193,100.00	10,493,100.00	11,686,200.00	-	03/01/38	40,905,000
09/01/38	-	-	537,500.00	-	-	175,000.00	-	-	675,250.00	-	-	-	-	-	-	-	-	248,100.00	-	960,600.00	960,600.00	-	11,453,700.00	09/01/38	40,905,000
03/01/39	1,500,000	5.000%	537,500.00	-	-	7,000,000	5.000%	175,000.00	-	-	-	-	-	-	-	1,305,000	4.000%	248,100.00	9,805,000	960,600.00	10,765,600.00	11,726,200.00	-	03/01/39	31,100,000
09/01/39	-	-	500,000.00	-	-	-	-	-	675,250.00	-	-	-	-	-	-	-	-	222,000.00	-	722,000.00	722,000.00	-	11,487,600.00	09/01/39	31,100,000
03/01/40	6,000,000	5.000%	500,000.00	-	-	-	-	-	675,250.00	-	-	-	5,100,000	4.000%	722,000.00	11,100,000	-	-	11,100,000	722,000.00	11,822,000.00	12,544,000.00	-	03/01/40	20,000,000
09/01/40	-	-	350,000.00	-	-	-	-	-	675,250.00	-	-	-	-	-	-	-	-	120,000.00	-	470,000.00	470,000.00	-	12,292,000.00	09/01/40	20,000,000
03/01/41	1,800,000	5.000%	350,000.00	-	-	-	-	-	675,250.00	-	-	-	6,000,000	4.000%	120,000.00	7,000,000	-	-	7,000,000	470,000.00	7,470,000.00	7,940,000.00	-	03/01/41	13,000,000
09/01/41	-	-	325,000.00	-	-	-	-	-	675,250.00	-	-	-	-	-	-	-	-	248,100.00	-	325,000.00	325,000.00	-	7,795,000.00	09/01/41	13,000,000
03/01/42	6,000,000	5.000%	325,000.00	-	-	-	-	-	675,250.00	-	-	-	-	-	-	-	-	6,000,000	6,325,000	325,000.00	6,650,000.00	6,650,000.00	-	03/01/42	7,000,000
09/01/42	-	-	175,000.00	-	-	-	-	-	675,250.00	-	-	-	-	-	-	-	-	248,100.00	-	175,000.00	175,000.00	-	6,500,000.00	09/01/42	7,000,000
03/01/43	7,000,000	5.000%	175,000.00	-	-	-	-	-	675,250.00	-	-	-	-	-	-	-	-	7,000,000	7,000,000	175,000.00	7,175,000.00	7,350,000.00	-	03/01/43	-

Capital Improvement and Equipment Schedule

GRAND TOTAL	\$66,280,564.07	\$39,459,533.00	\$14,638,221.00	\$4,682,288.02	\$2,958,066.04	\$2,732,656.00	\$1,809,800.01
DEPARTMENT	TOTAL	FY24	FY25	FY26	FY27	FY28	FY29
FACILITIES	\$3,483,500.00	\$511,500.00	\$459,500.00	\$224,500.00	\$1,268,000.00	\$910,000.00	\$110,000.00
FOOD SERVICE	\$445,000.00	\$15,000.00	\$86,000.00	\$86,000.00	\$86,000.00	\$86,000.00	\$86,000.00
TECHNOLOGY	\$7,287,500.00	\$2,867,500.00	\$2,390,000.00	\$1,500,000.00	\$170,000.00	\$180,000.00	\$180,000.00
TRANSPORTATION	\$3,133,000.07	\$568,000.00	\$715,000.00	\$55,000.02	\$515,000.04	\$615,000.00	\$665,000.01
WELLNESS CENTER	\$206,910.00	\$50,000.00	\$28,400.00	\$63,000.00	\$25,510.00	\$0.00	\$40,000.00
HERNDON	\$3,594,572.00	\$594,572.00	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00
ATHLETICS - RH	\$18,500.00	\$18,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ATHLETICS - SH	\$183,800.00	\$27,500.00	\$10,000.00	\$7,500.00	\$35,000.00	\$85,000.00	\$18,800.00
ATHLETICS - RM	\$10,500.00	\$10,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ATHLETICS - CM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ATHLETICS - SM	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FINE ARTS	\$1,245,282.00	\$124,461.00	\$349,321.00	\$146,288.00	\$258,556.00	\$256,656.00	\$110,000.00
BOND	\$46,670,000.00	\$34,670,000.00	\$10,000,000.00	\$2,000,000.00	\$0.00	\$0.00	\$0.00

Facility Operations			\$511,500.00
EQUIPMENT	QUANTITY	UNIT COST (Estimated)	
Skid Steer	1.00	\$25,000.00	\$25,000.00
urniture	1.00	\$25,000.00	\$25,000.00
Ice Makers	3.00	\$5,500.00	\$16,500.00
Water Fountains	15.00	\$2,000.00	\$30,000.00
Asphalt Repairs	1.00	\$50,000.00	\$50,000.00
Asphalt Wellness Center	1.00	\$150,000.00	\$150,000.00
SM Wall Repair	1.00	\$30,000.00	\$30,000.00
Whiteboards	1.00	\$15,000.00	\$15,000.00
Elementary Urinal Screens	1.00	\$5,000.00	\$5,000.00
Cafeteria Tables (RM, CM, Elms)	1.00	\$50,000.00	\$50,000.00
RH Copy Room Transition	1.00	\$40,000.00	\$40,000.00
Hot Water Heaters, misc pumps,etc	1.00	\$75,000.00	\$75,000.00

Food Service			\$15,000.00
EQUIPMENT	QUANTITY	UNIT COST (Estimated)	
Warmer	3.00	\$5,000.00	\$15,000.00

Technology			\$2,867,500.00
EQUIPMENT	QUANTITY	UNIT COST (Estimated)	
RSECC Conf. Rooms Equipment	1.00	\$80,000.00	\$80,000.00
Chiller Equipment	1.00	\$10,000.00	\$10,000.00
General Tech Equipment	1.00	\$50,000.00	\$50,000.00
PA Intercom Equipment	1.00	\$100,000.00	\$100,000.00
PC Computers Equipment	1.00	\$100,000.00	\$100,000.00
Tools and testing equipment	1.00	\$20,000.00	\$20,000.00
Switch Equipment - eRate	1.00	\$2,267,500.00	\$2,267,500.00
Wireless Access Equip - eRate	1.00	\$120,000.00	\$120,000.00
Classroom Display	30.00	\$4,000.00	\$120,000.00

Transportation			\$568,000.00
EQUIPMENT	QUANTITY	UNIT COST (Estimated)	
Buses	10.00	\$54,700.00	\$547,000.00
Engines, Transmissions, Turbos	1.00	\$11,000.00	\$11,000.00
Air Compressor	1.00	\$10,000.00	\$10,000.00

Wellness Center			\$50,000.00
EQUIPMENT	QUANTITY	UNIT COST (Estimated)	
Rowers	2	\$1,800.00	\$3,600.00

Squat Racks	4.00	\$5,000.00	\$20,000.00
Weight Training Machine	6	\$3,550.00	\$21,300.00
Bench Decline	2.00	\$1,500.00	\$3,000.00
Glute Drive 60Blk	1	\$2,100.00	\$2,100.00

Herndon Career Center			\$594,572.00
EQUIPMENT	QUANTITY	UNIT COST (Estimated)	
EG Equipment	1.00	\$594,572.00	\$594,572.00

Activities - RHS			\$18,500.00
EQUIPMENT	QUANTITY	UNIT COST (Estimated)	
Competition Wrestling Mat	1.00	\$10,500.00	\$10,500.00
Floor Mats for Sideline Chairs	1.00	\$8,000.00	\$8,000.00

Activities - SHS			\$27,500.00
EQUIPMENT	QUANTITY	UNIT COST (Estimated)	
Volleball Net System	2.00	\$5,500.00	\$11,000.00
Football 5 Man Sled	1.00	\$5,000.00	\$5,000.00
Training Room Hydro collator	1.00	\$3,500.00	\$3,500.00
Football Water Caddy	2.00	\$4,000.00	\$8,000.00

Activities - RMS			\$10,500.00
EQUIPMENT	QUANTITY	UNIT COST (Estimated)	
Volleyball Standards	1.00	\$5,000.00	\$5,000.00
Basketball Shooting Machine	1.00	\$2,000.00	\$2,000.00
Football Gauntlet	1.00	\$3,500.00	\$3,500.00

Activities - CMS			\$0.00
EQUIPMENT	QUANTITY	UNIT COST (Estimated)	

Activities - SMS			\$2,000.00
EQUIPMENT	QUANTITY	UNIT COST (Estimated)	
Shot Put Return	1.00	\$2,000.00	\$2,000.00

Fine Arts			\$124,461.00
EQUIPMENT	QUANTITY	UNIT COST (Estimated)	
SH Choir Robes	150.00	\$200.00	\$30,000.00

RMS Choral Risers	6.00	\$1,921.00	\$11,526.00
RMS Acoustic Shells	1.00	\$17,299.00	\$17,299.00
RMS Shell Storage	1.00	\$2,414.00	\$2,414.00
SM Yamaha YDP-184 Digital Piano with Bench	3.00	\$2,288.00	\$6,864.00
RHS Band Instruments	1.00	\$12,750.00	\$12,750.00
SHS Band Instruments	1.00	12,750.00	\$12,750.00
RMS Band Instruments	1.00	\$5,000.00	\$5,000.00
SMS Band Instruments	1.00	\$5,000.00	\$5,000.00
CMS Band Instruments	1.00	\$5,000.00	\$5,000.00
CMS Upright Piano (Stage and Choir)	2.00	\$7,929.00	\$15,858.00

Bond			\$34,670,000.00
EQUIPMENT	QUANTITY	UNIT COST (Estimated)	
Bond (2019/2022 Funds) - Elementary Upgrades: Robinson, Eastwood Hills, Norfleet, Westridge - Three Trails Playground - Middle School Upgrades: Central Middle, Raytown Middle	1.00	\$8,000,000.00	\$8,000,000.00
Bond (2023 Funds) - South High PAC - Raytown High Aux Gym	1.00	\$26,670,000.00	\$26,670,000.00

Policy DB: ANNUAL BUDGET

Status: ADOPTED

Original Adopted Date: 07/01/2007 | **Last Revised Date:** 10/12/2020 | **Last Reviewed Date:** 10/12/2020

One of the primary responsibilities of the Board of Education is to secure adequate funds to conduct a quality program of education in the school district. The annual district budget is a written document presenting the Board's plan for allocation of the available financial resources to sustain and improve the educational function of the school district. It is a legal document describing the programs to be conducted during the fiscal year and is the basis for the establishment of tax rates for the district.

Budget Planning and Adoption

The planning and preparation of the budget is a continuing process. It must involve a number of people who have knowledge of the educational needs of the community and who can provide accurate data in regard to the financial potential of the district. Members of the Board, citizens, students and professional and support staff members should be involved in the planning process, which culminates in the preparation of the budget document. The superintendent will establish procedures that seek input from the appropriate people on budgetary needs and that consider the priorities established by the Board.

The Board designates the superintendent or designee to serve as the budget officer of the district. As budget officer, the superintendent will direct the planning and preparation of the budget and will submit it to the Board for approval. Before creating the budget, the superintendent will consider the priorities established by the Board and seek input from appropriate persons regarding the needs of the district. The superintendent or designee will present to the Board a preliminary budget for the following fiscal year for approval before the new fiscal year begins, as provided by law. The Board has the opportunity to amend or revise the budget before adopting a final budget before the end of the fiscal year. The superintendent or designee will present to the Board a final budget for review and approval before the new fiscal year begins, as provided by law.

The Board may revise the proposed budget prior to adoption and may make additional revisions, as necessary, throughout the year. Should the adopted budget require an increase in the tax levy above the authorized level that the Board may levy, the tax levy increase shall be presented to the voters for approval. The budget shall be appropriately adjusted if the voters fail to pass the tax levy increase. The Board will conduct at least one public hearing regarding the proposed budget and taxation rate.

Budget Components

The annual budget document shall present a completed financial plan for the ensuing fiscal year and shall include the following statutory requirements:

1. A budget message describing the important features of the budget and major changes from the preceding year.
2. Estimated revenues to be received from all sources for the fiscal year, with a comparative statement of actual or estimated revenues for the two immediately preceding years, itemized by year, fund and source.
3. Proposed expenditures for each department, office and other classification for the budget year, together with a comparative statement of actual or estimated expenditures for the two immediately preceding years, itemized by year, fund, activity and object.
4. The amount required for the payment of interest, amortization and redemption charges on the debt of the school district.
5. A general budget summary.

Budget Expenditures

In no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the fiscal year. Upon the recommendation of the superintendent, the Board will approve a system of internal accounting to ensure proper financial accounting of revenues and expenditures.

The adopted budget of the Raytown C-2 School District serves as the control to direct and limit expenditures in the district. Overall responsibility for assuring control rests with the superintendent, who will establish procedures for budget control and reporting throughout the district. All moneys received by the school district shall be disbursed only for the purposes for which they are levied, collected or received.

The total amounts that may be expended during the fiscal year for the operation of the school district are set forth in the budget. The total budgeted expenditure for each fund is the maximum amount that may be expended during the school year unless a budget transfer is recommended by the superintendent and approved by the Board. No funds may be spent that are not authorized by the annual budget. If an unanticipated need arises, the Board may approve the superintendent's recommendation to: 1) appropriate an amount to cover a needed expenditure from unencumbered budget surplus from the proper fund (superintendent approved or budget amendment presented to the Board of Education); or 2) revise the budget to transfer or supplement funds from one account to another as permitted by state laws. Recommendations brought to the Board should include the expenditure and rationale, as well as an impact statement of the expenditure for the next three years, itemized by year, fund, activity and object.

The Board will review the financial condition of the district monthly and shall require the superintendent to prepare a monthly reconciliation statement. This statement will show the amount expended during the month, total (to date) for the fiscal year, receipts and remaining balances in each fund. This statement will be used as a guide for projected purchasing and budget transfers.

In limited circumstances, it may be necessary for an expenditure to be incurred that has not been budgeted which exceeds an amount outlined in policy DJF (Purchasing) and requires a transfer of monies between accounts within a fund. The Board will be notified in a timely manner regarding the transfer amount and the accounts which are affected.

Reserve Balances

The Board of Education will annually establish a minimum and a desirable reserve balance percentage upon the approval of the preliminary budget. Any expenditure causing balances to fall below the annually established minimum reserve balance will require approval by the Board of Education.

Based on the cash flow analysis, the desirable reserve balance percentage recommended is 20% with a minimum reserve balance of 15%.

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Note: *The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.*

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

§§ 67.010-.110, RSMo.

§165.021, RSMo

§165.051, RSMo

§165.091, RSMo

Description

State Statute -
<https://simbli.eboardsolutions.com/SU/slshVClyWU73Tdpv4JZYxrPDw==>

State Statute -
<https://simbli.eboardsolutions.com/SU/slshVClyWU73Tdpv4JZYxrPDw==>

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<https://simbli.eboardsolutions.com/SU/slshVClyWU73Tdpv4JZYxrPDw==>

§165.131, RSMo

State Statute -
<https://simbli.eboardsolutions.com/SU/slshVClyWU73Tdpv4JZYxrPDw==>

5 C.S.R. 20-100.125

State Regulation -
<https://simbli.eboardsolutions.com/SU/slshZ8dS4plusrXCHwtLsPVVSCOW==>

MO COURT

Mercantile Bank of Illinois v. Sch. Dist. of Osceola, 834 S.W.2d 737 (Mo. 1992) -
<https://simbli.eboardsolutions.com/SU/UbQL1xGtQpuhwEoCYu2lOw==>

Mo. Const. art.VI § 26

State Constitution -
<https://simbli.eboardsolutions.com/SU/slshVClyWU73Tdpv4JZYxrPDw==>

MSIP References

Description

L-4

MSIP STANDARDS -
<https://simbli.eboardsolutions.com/SU/zx66ZtXCyB4hKZEmfEnElw==>

Cross References

Description

ECB

BUILDING AND GROUNDS MAINTENANCE -
<https://simbli.eboardsolutions.com/SU/y07xQKz3KMAORseUFHeSPg==>