



# PARKWAY C-2 SCHOOL DISTRICT

## ANNUAL BUDGET

### 2021-2022



**PARKWAY**  
SCHOOLS

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## **PARKWAY SCHOOL DISTRICT**

**St. Louis County, Missouri**

### **2021-2022 Budget**

**Dr. Keith Marty, Ed.D., Superintendent of Schools**

**Ms. Patricia Bedborough, CPA, SFO, Chief Financial Officer**

**Mr. Brian Whittle, CPA, Director of Finance**

**[www.parkwayschools.net](http://www.parkwayschools.net)**





## BUDGET 2021-2022

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# EXECUTIVE SUMMARY SECTION





## EXECUTIVE SUMMARY

### Budget Message from the Chief Financial Officer

Parkway School District is a premier school district in St. Louis County. We are mission driven and student centered. We are completing another year with several accomplishments including:

- Many Blue Ribbons Schools
- National District and Schools of Character
- Best High Schools in America
- National Green Ribbon District

In addition, the district maintains a AAA bond rating from Standard and Poor's along with eighteen years of obtaining the Certificate of Excellence in Financial Reporting. Our Board of Education plays a very vital role in the success of our District. We have high quality employees and leaders in our district with a commitment to our mission and vision of Project Parkway, our district strategic plan.

In November 2018, we passed a ballot measure for a \$110 million bond issue with support of 73.5% of the vote. The planning includes renovation of existing space, additional space in some areas that is needed from the growth in enrollment and for needed upkeep and replacement of aging systems. This bond issue also includes \$4 million dedicated to sustainability projects. Our community provides support for our schools, and their support is apparent not only for the bond issue, but also for their continued support in Project Parkway, our Parent-Teacher Organizations and our Booster Clubs.

We have a Community Education partnership with Rockwood School District. This partnership helps our district with a before and after school care program, our summer programming offerings and adult community events. We currently have a fleet of 52 CNG fueled buses that has shown not only our commitment to cleaner air, but also a substantial savings in fuel costs. Through several energy saving initiatives and system upgrades, we have been able to control the growth in operational costs while still supporting growth in our salaries and benefits. In just under five years, we have been able to meet the 20% reduction in energy usage from the Better Building Challenge.

#### ***Mission of Parkway School District:***

***To ensure all students are capable, curious, caring and confident learners who understand and respond to the challenges of an ever-changing world.***

The budget was developed based on goals that are set from the strategic plan – Project Parkway. Goal 1 is student focused. Goal 2 is focused on staff and development. Goal 3 is focused on efficient allocation of resources. Departments and buildings build their expenditure budgets based on the goals that they set to achieve in the upcoming school year. The details of Goal 3 are shared in the graph below:



*Responsibly and efficiently allocate*

## **RESOURCES**

*including finances, facilities,  
personnel and time.*

Measurable Objectives: By 2021...

- Each school, department and program will maintain ethical and fiscally responsible practices to effectively accomplish mission.
- All personnel, time and resources will be allocated responsibly and flexibly based on mission related needs of students and the financial reality of the district.
- Each school, department and program will successfully integrate environmentally, socially and fiscally sustainable best practices into their area of focus.

Some of the celebrations centered around the Goal 3 work this past year include:

- Energy use reduction of 20% overall – Energy Star Partner of the Year for 2021
- Unqualified audit for June 2020
- Certificate in excellence in financial reporting from ASBO - 2020
- Successful completion of 40% of the 2018 bond issue projects
- Continued development of staffing and enrollment reports
- Refinement of data points by the operations action team
- Continual improvement in internal controls
- Zero-based budgeting for departments and student-based budgeting at our school locations utilized for upcoming budget
- Second year of the CMAR method for construction delivery
- Improved security infrastructure for our technology
- Final reductions for the Comprehensive Staffing Study to identify \$2 million in salary savings to be able to add staff to support Mental Health Task Force suggestions, McKelvey Primary and personalized learning.

### **Board of Education**

The members of our Board of Education include:

Jeff Todd, President  
Deborah Hopper, Vice President  
Kristy Klein Davis, Director  
Pam Hill, Director  
Matthew Schindler, Director  
Dr. Sam Sciortino, Director  
Kevin Seltzer, Director

### **Members of the Superintendent's Action Team**

Dr. Keith Marty, Superintendent  
Dr. Chelsea Watson, Deputy Superintendent  
Dr. Kevin Beckner, Assistant Superintendent Teaching, Learning and Accountability  
Dr. Gregory Mathison, Assistant Superintendent of Student Services  
Ms. Patricia Bedborough, CPA, SFO, Chief Financial Officer  
Dr. Michael Baugus, Chief Human Resource Officer  
Mr. Paul Tandy, Chief Communication and Emergency Management Officer



## **Budget Process and Timeline:**

The detailed planning process for the 2022 fiscal year (FY22) budget began in the fall of 2021. The budget represents a commitment to our financial responsibility and strong financial management for Parkway School District. An essential component of our budget process is not only to look at the upcoming year, but to also have a long-range focus on our planning. The budget document is an excellent source of information that will provide a better understanding of the financial plan and results of the district. The budget planning parameters and overall goals have been presented to the Board of Education and they have provided feedback. Per the Statutes of the State of Missouri, the budget will be presented and approved prior to June 30, 2021. The budget provides a framework by which resources will be allocated to accomplish the mission of the Parkway School District and provides the ability to sustain the financial stability in future years.

The development of the detailed budget for the upcoming year is truly teamwork. It includes input from members of our Board of Education, district administrators, school principals, budget managers, department directors, teachers and support staff. The budget development is an ongoing process. The budget is officially approved by the Board of Education a minimum of two times a year, but in the spring there are normally budget adjustments that need Board action. It is encouraged that all budget managers monitor their budget on a regular basis. Monthly reporting is presented to the Board of Education and include a comparison to the budget. Budget preparation for the upcoming fiscal year begins with a comprehensive review of the future revenue projections and is completed by the Chief Financial Officer and the Director of Finance. Once revenues are projected, the targets for the total expenditures are developed. Salaries and benefits are one of the first expenditures to be projected and then we begin planning operational budgets. Budget program managers play a vital role in the development of the next year budget. All budget program managers are building a budget that will meet their goals for the upcoming year utilizing a zero-based budgeting approach or a student-based budgeting approach at the school level.

Local, state and national economic conditions have played a major role in the budget development process. Over the past several years, moderate economic growth and aggressive protested taxes have provided marginal growth in our local assessed valuation of our property. The continued settlement of protested taxes has adversely affected our local revenue. In fact, over the past few years, over \$16 million has been paid back to St. Louis County for previously paid taxes that were protested and settled for a reduced amount through the State Tax Commission. This past year we have received support from federal stimulus funding. This will help support our financial position for the next few years. Planning is underway on the best way to utilize the federal funding from ESSER II and ESSER III grants.

## **Financial Overview**

### **Revenues:**

The largest source of revenue for the Parkway School District is the funds received from our local property tax rate collection. The assessed valuation for the district is set by the St. Louis County Assessor and the tax rate is set annually prior to October 1<sup>st</sup> by the Board of Education. The current tax rate for the Parkway School District is the following:

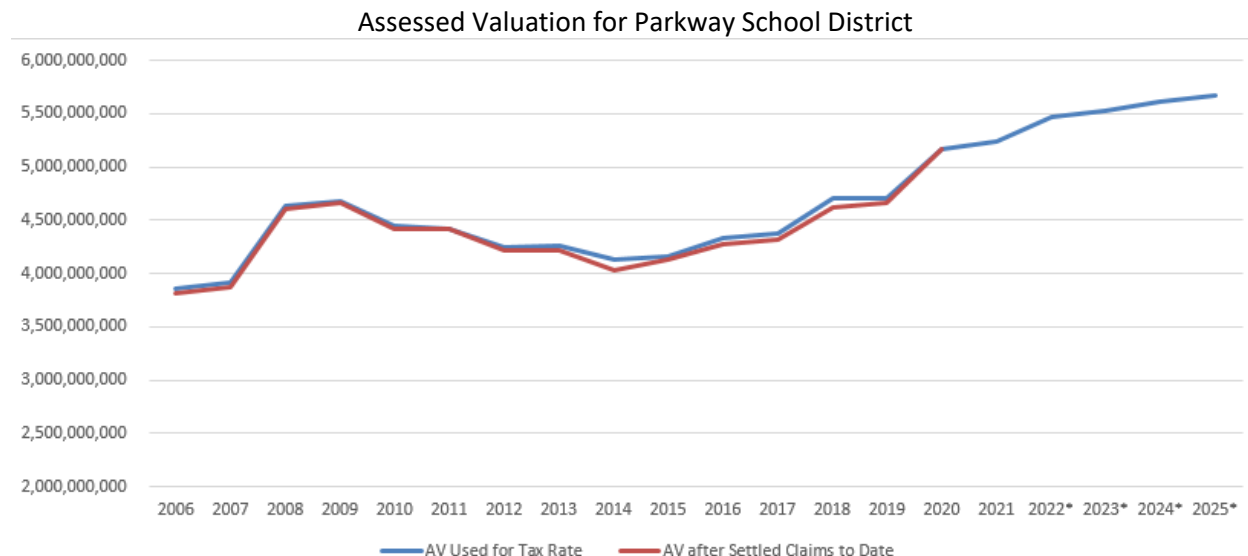


Type of Property:	Value per \$100 of Assessed Valuation
Residential	\$3.8330
Agricultural	\$2.4389
Commercial	\$4.9077
Personal Property	\$4.2608
Blended Rate	\$4.1424

The tax rate above includes a \$.49 debt service levy. Our total assessed valuation that this calculation was based upon was \$5,241,896,310, excluding our TIF properties. The tax rate for the Parkway School District is one of the lowest tax rates for school districts in St. Louis County.

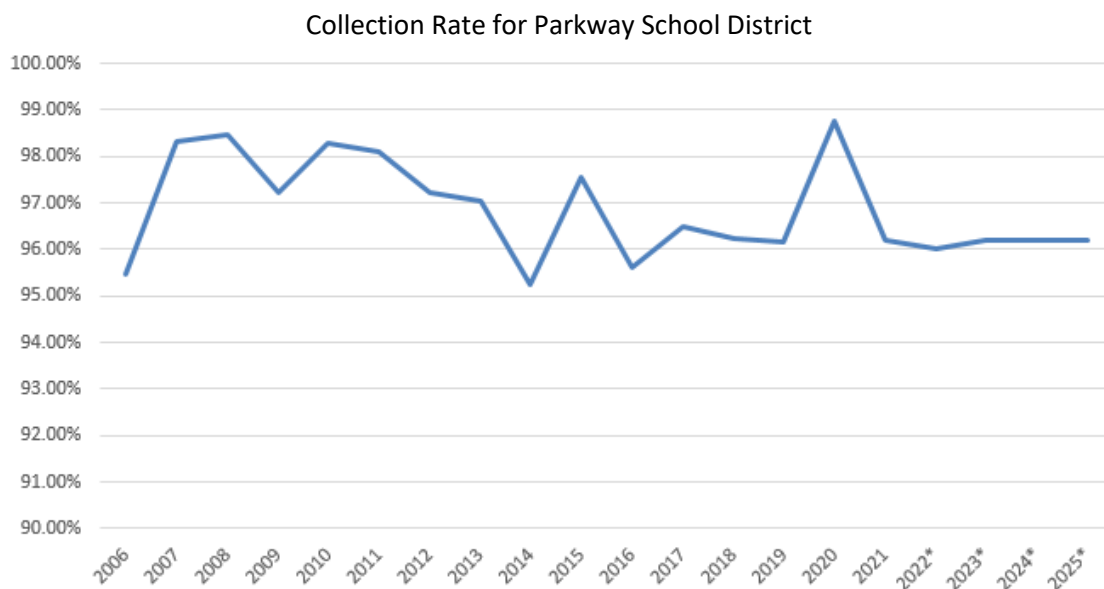
In preparation for the FY22 budget we looked not only at our current tax rates, but we reviewed our assessed valuation growth, our estimated new construction, the consumer price index and our historical collection rate. The following chart shows not only the historic assessed valuation values by year, but also shows the adjusted assessed valuation following the settlement of the taxes previously paid under protest. Since 2008 we have seen gradual growth in our assessed valuation compounded by ongoing settlement of protested taxes. Through our focus on our Mission and Goal 3, we have made budget cuts, experienced moderate growth in salaries and benefits, completed many energy-saving capital projects and monitored our other expenditures. With successfully doing so, the district has remained financially sound and our operating fund balances have increased. The assessed valuation for fiscal year 2022 is estimated to be about \$5.5 billion. This is a reassessment year and we do anticipate a growth in our residential property of about 10% in value and no growth in our commercial property other than new construction.

From ongoing discussions with our assessor's office, we know that the retail space vacancy has been about 5% county wide. In addition, industrial space has seen a slight decrease in the vacancy rate and a growth in newer construction in correlation to the need to store supplies due to COVID -19. Office space vacancy has risen slightly, but the long-term impact from the proven ability to work remotely may take longer to predict. With this in mind, we have been conservative in our projections for future growth in the value of our existing property.



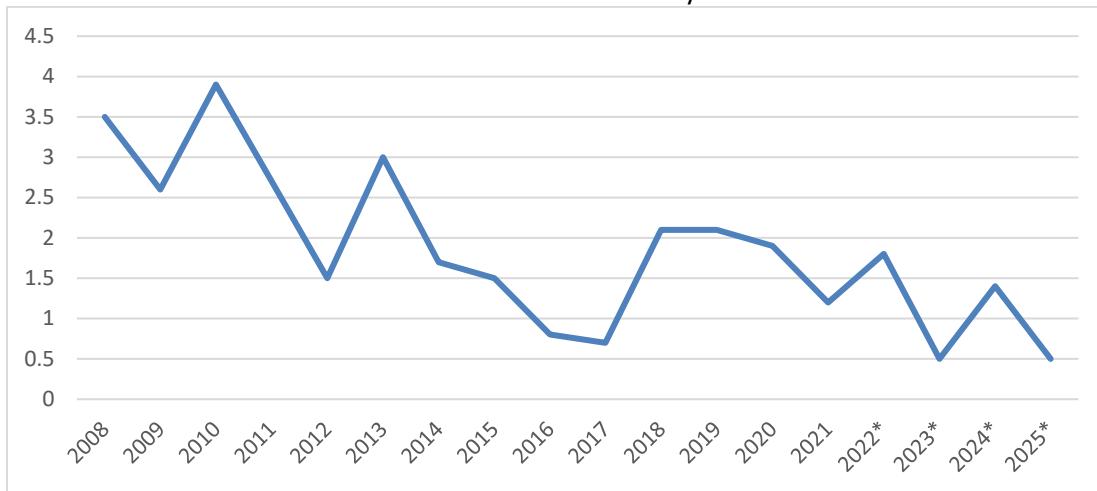


Another important factor in the local tax revenue is our collection rate. As mentioned previously, over the last few years we have been challenged by a large portion of our taxes being remitted under protest and the cases have been settled by the State Tax Commission. As a result, we have paid back to St. Louis County more than \$16 million dollars. This has negatively impacted our collection rate. The chart below shows the collection rate from the past several years. You will notice an increase in our collection rate in FY20. This was due to not only a reduction in the amount of protest, but also a delay from the COVID-19 shut down which impacted the State Tax Commission ability to meet. We do anticipate that COVID-19 will have an impact on the economy and the future need of office and retail space. We are anticipating a lower collection rate for FY21 and in future years due to potentially slower payment of taxes and additional protested taxes. We are uncertain how the pandemic will impact the use of property in the upcoming years so we have built in a conservative percentage.



Another driver of our local revenue that has played a very crucial role in the past few years is the consumer price index, or CPI. Our local tax revenue for our existing property is capped at the rate of the consumer price index each year. So with local assessments increasing due to property value growth, our revenue growth from the existing property is limited to the growth of the consumer price index. The growth is capped at no larger than 5%. For FY22, we will have a CPI of 1.4%. With this upcoming year being a reassessment year, it will have an impact on our growth. In future years, we look at non-reassessment years with a .5% growth in existing property and 1.4% in reassessment years. We are uncertain the impact inflation will have on the future years. The chart below shows the recent history of the index used for tax rate purposes and our estimated future growth:

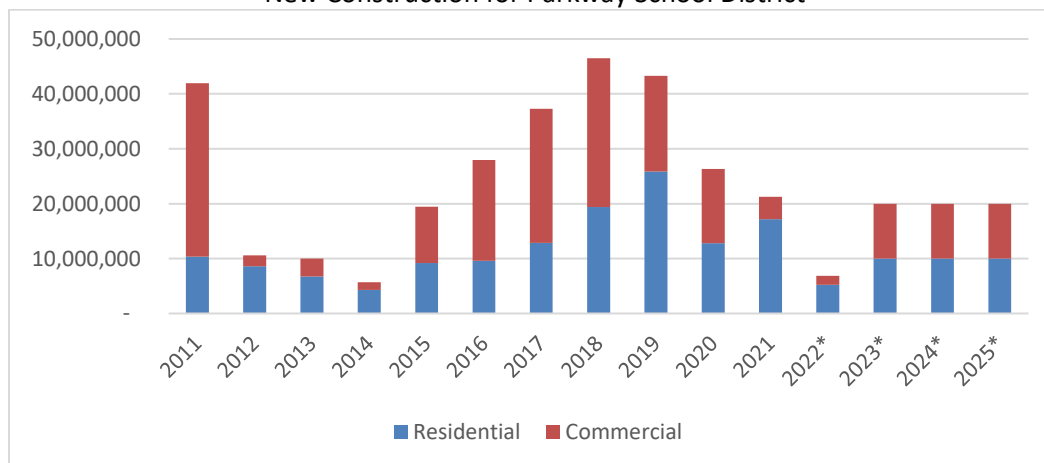
Consumer Price Index for the Parkway School District



The component that provides an increase to our revenues is the revenue received from the new construction in our district. As you can see from the chart below, during the economic downturn, there was lower new construction in our district. Some of the new construction has been with projects that receive either full or partial tax abatement. We have also forecasted future new construction for our budget projections.

While the projection for FY22 is low, we are confident that the construction will continue in our district. We are aware of future projects in the city of Chesterfield. Over the next several years we will have additional hotel space, apartments, office and retail that has been in the planning stages and will begin construction soon.

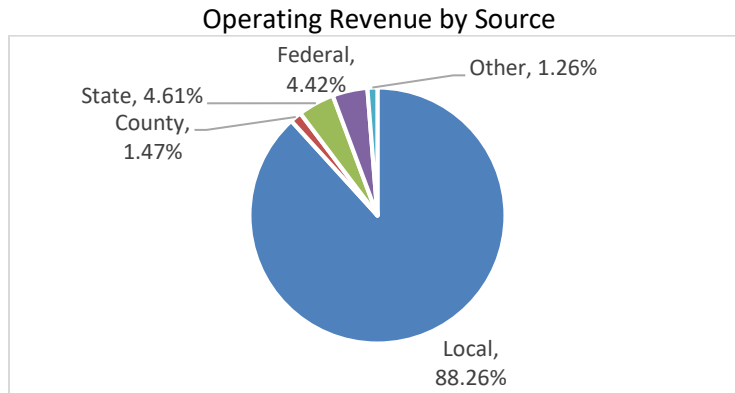
New Construction for Parkway School District



With revenue from local taxes as our largest source of revenue, we are very deliberate in our planning. Knowing that our growth in the revenue source is limited to the combination of the assessed valuation growth, new construction, collection rate and consumer price index, we ensure our expenditure growth is at a slower pace in order to meet our fund balance growth targets.

The Parkway School District has a voluntary roll back on our Residential Tax Rate. The current voluntary roll back is in place until at least 2022. The roll back is \$.1455 and is also worth approximately \$4.8 million in total revenue. During the past year, the district lost a substantial amount of revenue from the Financial Institution Tax. In order to recover from this, the district reduced our voluntary roll back by \$.09 – or about 40%. This was done in addition to expenditure reductions as well.

The chart below depicts the breakdown of our operating revenues by source. As stated previously, our largest source of revenue is our local revenue with our local property tax collections being the major component of our local revenue



As you will see in the following chart included on the next page and in the detailed statements contained in our financial statement section, we are estimating a .4% decrease in Local Property Tax collection. While we will have growth from reassessment and new construction, this is being offset by the difference in the one-time recoupment that was included in FY21. Our Proposition C continues to grow which is our revenue based on the statewide 1% sales tax that is provided to schools based on our previous year weighted average daily attendance, WADA. This will be increased this year with the passage of the wayfair bill which will include sales tax from all internet sales. Included with Local revenues is the collection of the one percent sales tax known as Proposition C. For FY22, we are estimating a WADA of 15,901 and a reimbursement of \$1,045. In addition, we receive just under \$7 million annually from the Voluntary Student Transfer Program. We are anticipating a slightly lower enrollment for FY22 and in future years. During FY20 we received a sharp decline in our Financial Institution Tax revenue and in FY22 we are estimating a revenue based on the current year level. In addition, during the pandemic and economic recovery our local food service program has been funded heavily by federal funding.

Revenues received from the county sources are anticipated to be relatively flat for next year and into the future. The main sources are from County Stock Tax and the Railroad and Utility property taxes.

Most school districts in the state of Missouri receive substantial funding from state sources of revenue. Parkway School District is one of the exceptions to that rule. We are considered hold harmless with our current state funding formula calculation and receive less than \$600 per Weighted Average Daily Attendance from the State Formula and the Classroom Trust Fund Revenue. For FY22 we are using an anticipated WADA of 15,573 for our formula estimates and \$559.75 as our hold harmless amount per WADA amount. The other significant state revenue source is Transportation. We are a large metropolitan school district with 28 schools K-12. The formula for the transportation aid factors in student riders, mileage and efficiency factors. This year we are anticipating transportation funds to remain about the same. With the pandemic, statewide there were less riders and an increase of parent transportation. The state of Missouri had reduced this funding by more than 70% over the past several years and while they occasionally have allocated additional funds in their budget to restore the funding to school districts. Overall, we are estimating state funding sources to slightly increase.





With federal funding, we have commitments to specific expenditures. We are estimating an increase in federal funding of 34.68%. While Title funds are anticipated to be relatively flat, we are anticipating an increase in federal funding for our food service program both from the Federal free and reduced lunch program revenue and from the special funding approved to cover the child nutrition program emergency operating costs. In addition, we do anticipate the receipt of CARES Act, ESSER II and some ESSER III funds. We have not yet planned for all of the use of funds from the federal relief packages yet. So both our revenues and our expenditures will increase as we plan for the use of these funds. We had been waiting on guidance which was recently provided from DESE.

The other sources of revenue include the reimbursement of transportation for our students with disabilities from Special School District. This reimbursement is equal to our anticipated expenditures for the services provided. Overall, we are budgeting for a 1.98% increase in our operating revenues for FY22.

Operating Revenue by Source				Change From FY21 Projections	
	FY20 Actual	FY21 Projected	FY22 Budget	\$	%
Revenue					
Local					
Property Tax	182,082,400	184,179,730	183,428,700	(751,030)	-0.41%
Proposition C	16,068,745	16,221,650	16,616,744	395,094	2.44%
Student Activities	2,621,718	1,500,000	3,500,000	2,000,000	133.33%
Earnings On Investments	1,162,584	100,000	100,000	-	0.00%
VST Revenue	7,440,890	6,912,684	6,730,684	(182,000)	-2.63%
Other Local	12,109,541	9,306,990	9,026,686	(280,304)	-3.01%
Total Local Revenue	221,485,878	218,221,054	219,402,814	1,181,760	0.54%
County	4,040,235	3,611,234	3,643,008	31,774	0.88%
State	11,430,917	11,408,949	11,450,128	41,179	0.36%
Federal	4,169,096	8,151,441	10,978,550	2,827,109	34.68%
Other					
Transportation Reimbursements	2,105,430	2,357,297	3,098,578	741,281	31.45%
Tuition Non-Accredited Districts	54,633	20,000	20,000	-	0.00%
All Other Sources	5,359	5,359	5,359	-	0.00%
Total Other Revenues	2,165,422	2,382,656	3,123,937	741,281	31.11%
Total Revenues	243,291,548	243,775,334	248,598,437	4,823,103	1.98%

Total revenues will include the Debt Service and Capital Projects revenues. The voters approved a \$110,000,000 bond issue in November of 2018 and the construction of these projects are ongoing. The first portion of bonds were sold in spring of 2019 in the amount of \$55,000,000 and the remaining bonds were sold in the fall of 2020.

When looking at the detail of the total revenues on the chart on the following page, note the Property Tax Revenue increase of .14%. This is an increase from prior year from assessed valuation growth and new construction with the reduction of the recoupment levied in FY21. The total revenue is projected to decrease by \$54,743,298, or 16.56%. The largest factor in this was the “one time” sale of bonds and the premium received from our bond sale in the fall of 2020.



### Total Revenue by Source

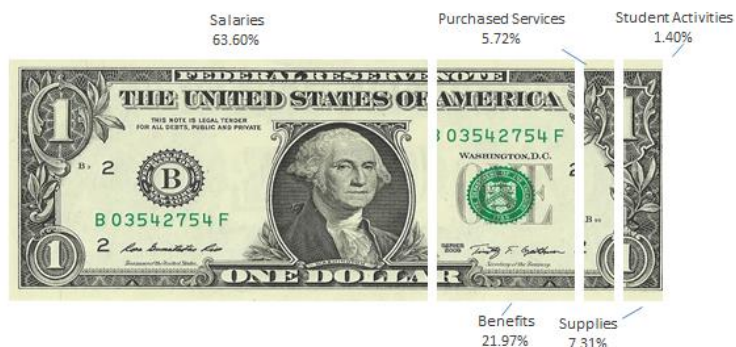
	FY20 Actual	FY21 Projected	FY22 Budget	Change From FY21 Projections	
				\$	%
Revenue					
Local					
Property Tax	214,199,409	208,888,981	209,174,922	285,941	0.14%
Proposition C	16,068,745	16,221,650	16,616,744	395,094	2.44%
Student Activities	2,621,718	1,500,000	3,500,000	2,000,000	133.33%
Earnings On Investments	2,666,825	450,400	300,400	(150,000)	-33.30%
VST Revenue	7,440,890	6,912,684	6,730,684	(182,000)	-2.63%
Other Local	12,811,919	9,845,284	9,614,980	(230,304)	-2.34%
Total Local Revenue	255,809,506	243,818,999	245,937,730	2,118,731	0.87%
County	4,952,283	4,354,613	4,346,344	(8,269)	-0.19%
State	11,430,917	11,408,949	11,450,128	41,179	0.36%
Federal	4,169,096	8,151,441	10,978,550	2,827,109	34.68%
Other					
Bond Issuance	-	60,463,329	-	(60,463,329)	100.00%
Transportation Reimbursements	2,105,430	2,357,297	3,098,578	741,281	31.45%
Tuition Non-Accredited Districts	54,633	20,000	20,000	-	0.00%
All Other Sources	5,359	5,359	5,359	-	0.00%
Total Other Revenues	2,165,422	62,845,985	3,123,937	(59,722,048)	-95.03%
Total Revenues	278,527,224	330,579,987	275,836,689	(54,743,298)	-16.56%

### Expenditures:

As you can see from the chart below, the majority of the operating expenditures for the Parkway School District are from salaries and benefits. Salaries account for 63.60% of our total operating expenditures. We will be going into further detail on the main driver of changes in staffing which is enrollment. Overall, we have provided salary increases for staff that are on average about 3.1%. This has been partially offset by the savings we will realize from the turnover of staff that have left the district either from retirement, unfilled positions or resignation.

Benefits represent 21.97% of our total operating expenditure budget. As a school district in the state of Missouri, we offer a very rich retirement plan for both certified and classified staff as members of the PSRS/PEERS retirement system. The district has matching contributions with the employees. Along with the retirement system benefits, we also offer health, dental, vision and life insurance for employees and with 50% contribution for family coverage. We also offer long-term disability coverage to full-time employees not covered by the PNEA and PNA contracts. In addition, payroll taxes such as Medicare and OASDI are paid benefits along with contributions for Worker's Compensation coverage. Together, salaries and benefits encompass 85.57% of our total operating expenditures. The remaining expenditures are for student resources, purchased services, supplies, student activities and debt services.

## Operating Expenditures by Object



## Operating Expenditures by Object

	FY20 Actual	FY21 Projected	FY22 Budget	Change From FY21 Projections	
				\$	%
Expenditures					
Salaries	151,200,734	154,423,945	158,763,059	4,339,114	2.81%
Benefits	52,265,093	53,891,905	54,830,737	938,832	1.74%
Purchased Services	11,979,622	14,439,486	14,290,640	(148,846)	-1.03%
Supplies And Materials	16,026,335	20,258,730	18,242,845	(2,015,885)	-9.95%
Debt Service	2,465	-	-	-	0.00%
Student Activities	2,451,979	1,500,000	3,500,000	2,000,000	133.33%
Subtotal Expenditures	233,926,228	244,514,066	249,627,281	5,113,215	2.09%
Anticipated Unexpended Budget	-	5,675,000	3,500,000	(2,175,000)	-38.33%
Total Expenditures	233,926,228	238,839,066	246,127,281	7,288,215	3.05%

For FY22 we are estimating an approximate 3.05% increase in our operating expenditures. As mentioned previously, our salary increase will be an average of 3.1%. We also added 19 new positions. This was partially offset by the turnover savings to have an impact of a 2.81% growth. The new positions being added in our budget will help support positions identified as a result of the Mental Health Task Force, the opening of McKelvey Primary, additional supports for our English learners, and the virtual campus. We are estimating our facilities and transportation departments to be fully staffed as we begin FY22. Many of these positions had been initially budgeted for FY21, but remained unfilled. For future years, we are estimating a 1.8% increase in salaries.

For benefits, we are estimating a slight increase in the district paid portion of health and dental insurance. The retirement benefit contribution percentage remains the same as prior year; however, there will be a slight increase due to the increase in salary costs. Once again, this object is partially offset by the savings from turnover. The benefits are estimated to grow by 2.2% annually.

While our purchased service and supply budgets appear to have a large decrease from the current year, most of this is due to roll over budgets that are included in the FY21 budget. Most of these costs are based on the department and building zero based budgeting to support student and staff needs in the upcoming year. The overall cost of utilities for the district has decreased due to energy saving HVAC and lighting that has been installed utilizing bond and operating funds. We have implemented many energy saving initiatives and the savings have helped to offset the future cost increases of the utilities.





For fuel, we have a current fleet of 52 CNG fueled buses. We have made a budget allocation to purchase personal protective equipment for our employees.

Overall we are projecting an increase in total operating expenditures of \$7,288,215 or 3.05%. With the growth in the operating revenue and in the expenditures, we will meet our fund balance growth target of 0.25%.

The chart below breaks down the total expenditures for the Parkway School District by object. You will notice, overall there is an increase in expenditures for the FY22 budget of \$5,780,732 or 1.91%. This is due in large part to an increase in salary expenditures as noted previously. We also have an increase in debt service payments that correlate to our recent sale of bonds. The total allocation for spending for the completion of our bond projects has declined slightly. The detail of the projects to be competed in FY21, FY22 and in future years are included in the financial section of this budget report.

	Total Expenditures by Object			Change From FY21 Projections	
	FY20	FY21	FY22	\$	%
	Actual	Projected	Budget		
Expenditures					
Salaries	151,200,734	154,423,945	158,763,059	4,339,114	2.81%
Benefits	52,265,093	53,891,905	54,830,737	938,832	1.74%
Purchased Services	11,979,622	14,439,486	14,290,640	(148,846)	-1.03%
Supplies And Materials	16,026,335	20,258,730	18,242,845	(2,015,885)	-9.95%
Capital Outlay	38,759,907	40,837,866	38,018,327	(2,819,539)	-6.90%
Debt Service	51,653,882	23,050,000	24,362,056	1,312,056	5.69%
Student Activities	2,451,979	1,500,000	3,500,000	2,000,000	133.33%
Subtotal Expenditures	324,337,552	308,401,932	312,007,664	3,605,732	1.17%
Anticipated Unexpended Budget	-	5,675,000	3,500,000	(2,175,000)	-38.33%
Total Expenditures	324,337,552	302,726,932	308,507,664	5,780,732	1.91%

### Total Fund Balances:

Below is the recapitulation of the fund balance for the Parkway School District. You will notice that this utilizes the estimated FY21 ending balances for the beginning balances of the FY22 fund balances. Once the audit is complete, the beginning balances will be updated.

Our fund balance policy for the district was recently updated to provide flexibility without giving up on our long-term goal of fund balance growth. Our goal is to provide growth to our operating fund balance of 0.25% annually. If this does not happen due to unforeseen conditions such as excessive protested tax settlements, then we do have the ability to make this up over a three-year period. We have met our first goal of increasing the operating fund balance of having enough reserves to support our year round expenditures. As recently as last year we needed to borrow Tax Anticipation Notes or TANS annually in order to meet cash needs for payroll and expenditures. This will not only lower our expenditures for interest and legal fees but also provide an opportunity to increase our interest revenue for the district.

You will notice that we are anticipating an overall decrease in total funds of \$32,670,975. This is largely due to the capital outlay associated with our 2018 bond issue in the amount of \$34,900,000. Our operating fund balance does indicate an estimated growth of \$2,471,156 for the year with an



anticipated ending fund balance percentage of 24.46%. This has grown significantly since 2012 where we ended the year at 12.19%.

#### Budgeted Recapitulation of Funds for FY22

	Operating Funds	Debt Service	Capital Projects	2018 Bond Issue	Total
Beginning Fund Balance	57,730,806	13,723,474	13,950,794	46,951,724	132,356,798
Total Revenue	248,598,437	26,549,558	588,694	100,000	275,836,689
Total Expenditures	246,127,281	24,362,056	3,018,327	35,000,000	308,507,664
Net Gain/(Loss)	2,471,156	2,187,502	(2,429,633)	(34,900,000)	(32,670,975)
Ending Fund Balance	60,201,962	15,910,976	11,521,161	12,051,724	99,685,823
Operating Fund Balance	24.46%				

We are focused on our mission and vision. Our Goal 3 initiatives – responsibly and efficiently allocating resources for finances, personnel and facilities – are our guide as we prepare the budget. We continually look for ways to better utilize our facilities, personnel and resources in order to provide efficiencies for the district. The ultimate goal is to control the growth of expenditures so that the growth is less than the growth of our revenues in order to maintain a strong financial state.

This past year we adjusted some of our boundary lines for our elementary schools. This was based on enrollment capacity concerns at the current schools. Our next focus will be on enrollment of our middle schools. We are working with the group to provide solutions.

#### Five Year Forecasts:

As part of our budgeting process, we utilize a five-year plan for revenues, expenditures and fund balances. This assists us during expenditure decisions and employee negotiations. We developed the following forecasts and we will go into more detail later in this budget presentation. Below is our five-year forecast for operating revenues. We have included an overall growth in local property taxes that is based on the unknown impact of the economy along with increases from new construction, a slight increase annually in Proposition C, a decrease in Federal Programs following the use of the stimulus funds, and gradual decrease in tuition from the Voluntary Student Transfer program in future years. We know that currently the growth in our local revenue is partially hindered by the loss of revenue from the protested tax settlements. We recognize that real growth comes from new construction values. We are hopeful that the projects slated to come online in future years will be able to be added to our new construction amounts. We are also hopeful that the consumer price index and our collection rates will grow to be in line with historical amounts.

As mentioned previously, our largest future concern lies with the long-term impact of the pandemic on our commercial properties. We rely on our stability and growth of our property values. With the unknown outcomes from the pandemic, it is uncertain what the turnover rate of commercial office and retail space will be. Our district is highly accessible by major highways and is a prime location for both office and retail usage.



Total Operating Revenues						
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	ACTUAL	PROJECTED	BUDGET	FORECAST	FORECAST	FORECAST
Revenue						
Local						
Property Tax	182,082,400	184,179,730	183,428,700	185,401,567	188,668,859	190,283,871
Proposition C	16,068,745	16,221,650	16,616,744	16,775,714	16,865,146	16,945,075
Student Activities	2,621,718	1,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Earnings On Investments	1,162,584	100,000	100,000	100,000	100,000	100,000
VST Revenue	7,440,890	6,912,684	6,730,684	6,016,684	4,917,684	4,322,684
Other Local	12,109,541	9,306,990	9,026,686	13,371,214	13,595,571	13,720,573
Total Local Revenue	221,485,878	218,221,054	219,402,814	225,165,179	227,647,260	228,872,203
County	4,040,235	3,611,234	3,643,008	3,619,246	3,598,171	3,579,663
State	11,430,917	11,408,949	11,450,128	11,432,774	11,326,723	11,326,979
Federal	4,169,096	8,151,441	10,978,550	7,055,415	5,350,151	5,362,979
Other						
Transportation Reimbursements	2,105,430	2,357,297	3,098,578	3,140,652	3,183,536	3,227,247
Tuition Non-Accredited Districts	54,633	20,000	20,000	20,000	20,000	20,000
All Other Sources	5,359	5,359	5,359	5,359	5,359	5,359
Total Other Revenues	2,165,422	2,382,656	3,123,937	3,166,011	3,208,895	3,252,606
Total Revenues	243,291,548	243,775,334	248,598,437	250,438,625	251,131,200	252,394,430
		0.20%	1.98%	0.74%	0.28%	0.50%

When we consider the five-year forecast for the operating expenditures we have included an annual growth of salaries of about 1.8%, which is based on annual increases of about 3%, less turnover savings. For benefits, we are estimating an annual increase of 2.2%. This is assuming a 4-5% increase in benefit cost offset by turnover savings. In addition, we are estimating a decrease over time for purchased services and supplies. The overall increase in operating expenses is about 1% annually. We have estimated amounts that will need to be reduced from our expenditures in future years in order to obtain our fund balance growth. This will be carefully monitored along with our revenue projections.

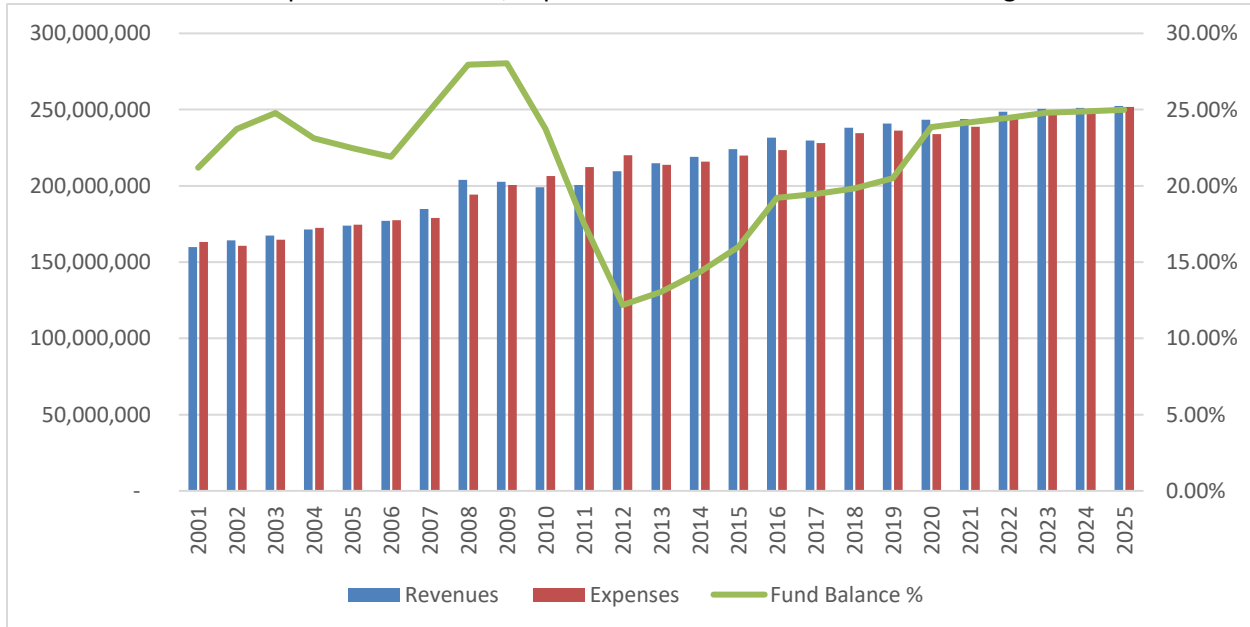
Total Operating Expenditures						
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	ACTUAL	PROJECTED	BUDGET	FORECAST	FORECAST	FORECAST
Salaries	151,200,734	154,423,945	158,763,059	161,620,794	164,129,969	167,084,308
Benefits	52,265,093	53,891,905	54,830,737	56,037,013	57,269,827	58,529,763
Purchased Services	11,979,622	14,439,486	14,290,640	14,290,640	13,990,640	13,990,640
Supplies And Materials	16,026,335	20,258,730	18,242,845	18,242,845	17,892,845	17,892,845
Debt Service	2,465	-	-	-	-	-
Student Activities	2,451,979	1,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Subtotal Expenditures	233,926,228	244,514,066	249,627,281	253,691,292	256,783,281	260,997,556
Identified Reductions	-	-	-	775,000	2,275,000	5,170,000
Anticipated Unexpended Budget	-	5,675,000	3,500,000	4,000,000	4,000,000	4,000,000
Total Expenditures	233,926,228	238,839,066	246,127,281	248,916,292	250,508,281	251,827,556
		2.10%	3.05%	1.13%	0.64%	0.53%

When we combine the five-year forecast for revenues and expenditures, we focus on the impact on our fund balances. Below is our five-year operating fund balance forecast. You will notice that there is a forecasted increase in the operating fund balance in future years. We do have a projected slow revenue growth. Also, we do have a voluntary roll back on our residential tax rate; however, there is a strong commitment to keep it as a reserve for later use.

### Operating Fund Balance and Fund Balance Percentage

	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Beginning Fund Balance	48,429,218	55,794,538	57,730,806	60,201,962	61,724,295	62,347,214
Total Revenue	243,291,548	243,775,334	248,598,437	250,438,625	251,131,200	252,394,430
Total Expenditures	233,926,228	238,839,066	246,127,281	248,916,292	250,508,281	251,827,556
Transfer to Capital Projects	(2,000,000)	(3,000,000)	-	-	-	-
Net Gain/(Loss)	7,365,320	1,936,268	2,471,156	1,522,333	622,919	566,874
Ending Fund Balance	55,794,538	57,730,806	60,201,962	61,724,295	62,347,214	62,914,088
Operating Fund Balance	23.85%	24.17%	24.46%	24.80%	24.89%	24.98%

### Recap of the Revenues, Expenditures and Fund Balance Percentage



The chart above depicts the history of our operating revenue, expenditures and our fund balance percentage. We know if we have years where the expenditures exceed the revenues; it will cause a drop in the fund balance and the fund balance percentage. We want to be very cautious and deliberate to increase our fund balances. We are targeting a fund balance growth for several reasons. One is simply to avoid our previous cash flow problem each fall. FY21 was our first year that we did not need to borrow. This was a huge accomplishment. When the district was recovering from the great recession, we did not reduce expenditures in time to reduce the large loss in the operating fund balance. It has taken over 10 years to recover from that. We want to use what we know from history, to remain fiscally stable. This goal was achieved because all administrators worked together and used resources wisely. In addition, our employees received moderate raises and at times took on additional job responsibilities in order to reduce the overall number of employees. With our work guided by our strategic plan, all employees are truly focused on the best use of resources.

As we end the FY21 and enter into the FY22, we want to remain cautious and proactive in our financial planning. We know we will have some federal stimulus funding that will be provided. We want to



target the funds to assist our students, with an emphasis on any learning loss that may have happened during our temporary virtual learning or during absences. We are uncertain how long the economy will take to recover from the COVID shutdowns, but it does look promising that it will not take long to recover. We will continue to be cautious and make adjustments as needed to our budget.

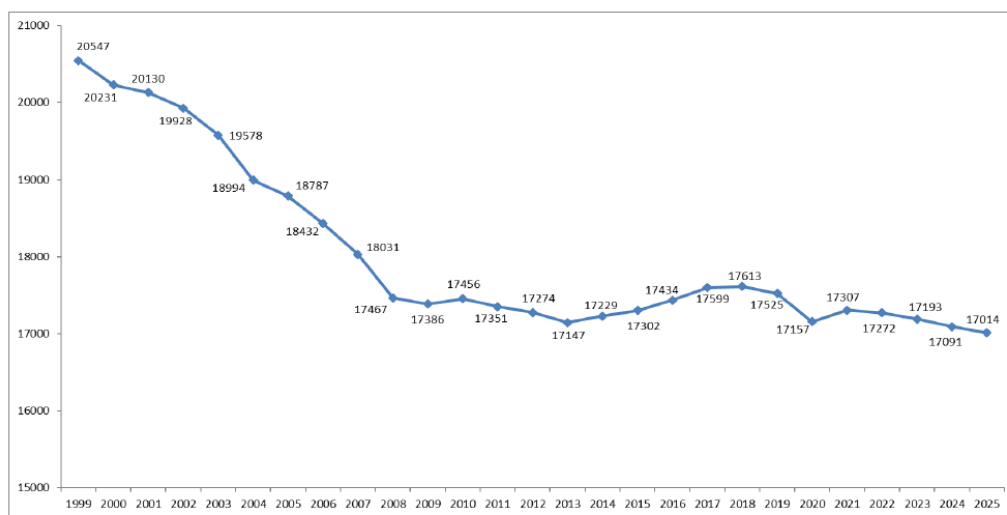
As you learn more about Parkway School District, you will see that we are committed to our mission and the vision in all areas of the school district including the operations. We are focused on “all” and this includes the financial stability of the district.

## Information Component of Executive Summary

### Enrollment and Staffing:

As mentioned earlier, our largest expenditures for the Parkway School District are for salaries and benefits for our staff members. A main driver in the number of staff is our enrollment. See the chart below for our enrollment history and our projections.

Enrollment Projections  
Parkway School District  
Enrollment  
1999-2025



Our enrollment includes not only the students that live within the boundaries of the Parkway School District, but also students that are part of the Voluntary Student Transfer Program through the City of St. Louis Public Schools. You can see that the current year we did have a decrease in enrollment. During the pandemic, we did have some families leave the district to transfer to other schools and we had a much lower kindergarten class than projected. This was not unique to Parkway. We do anticipate a slight increase in students for next year. For the future years, we are anticipating a slow decline in total enrollment. A breakdown of enrollment by school is included in the Informational Section.

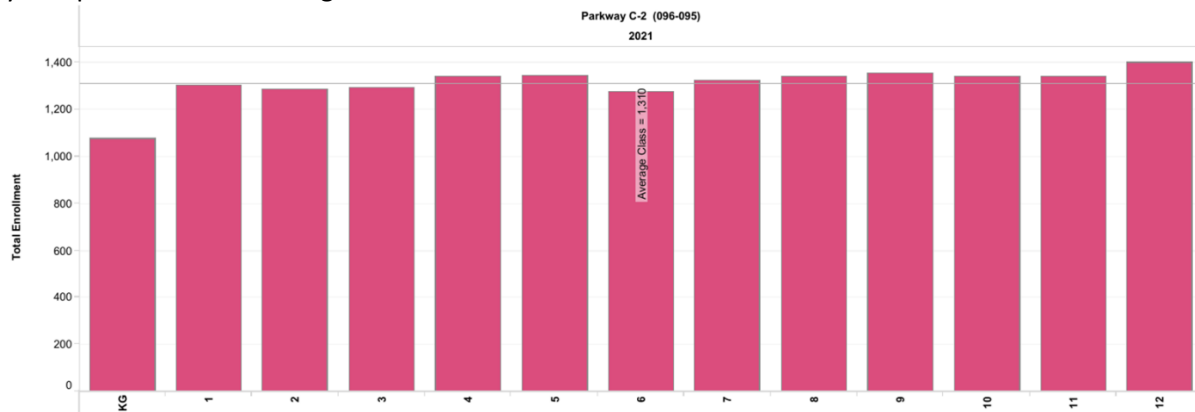
When we are working on our projections for the FY22 budget and the future years, we are reviewing the enrollment projections and making changes to the FTE estimates accordingly. In addition, we are looking at the class size constraints and the building capacities. For the FY22 budget, we have no change in FTE based on enrollment. We have completed our Comprehensive Staffing Committee and have identified just under \$2 million in savings over the past two years in order to add positions for





personalized learning, McKelvey Primary and staff suggestions from the Mental Health Task Force. These 19 new positions are included in the budget.

The chart below depicts our enrollment by grade level for this current year. This is very important in future planning. Ensuring that we will have space for larger classes as they move each year. It is also a key component in our staffing considerations.

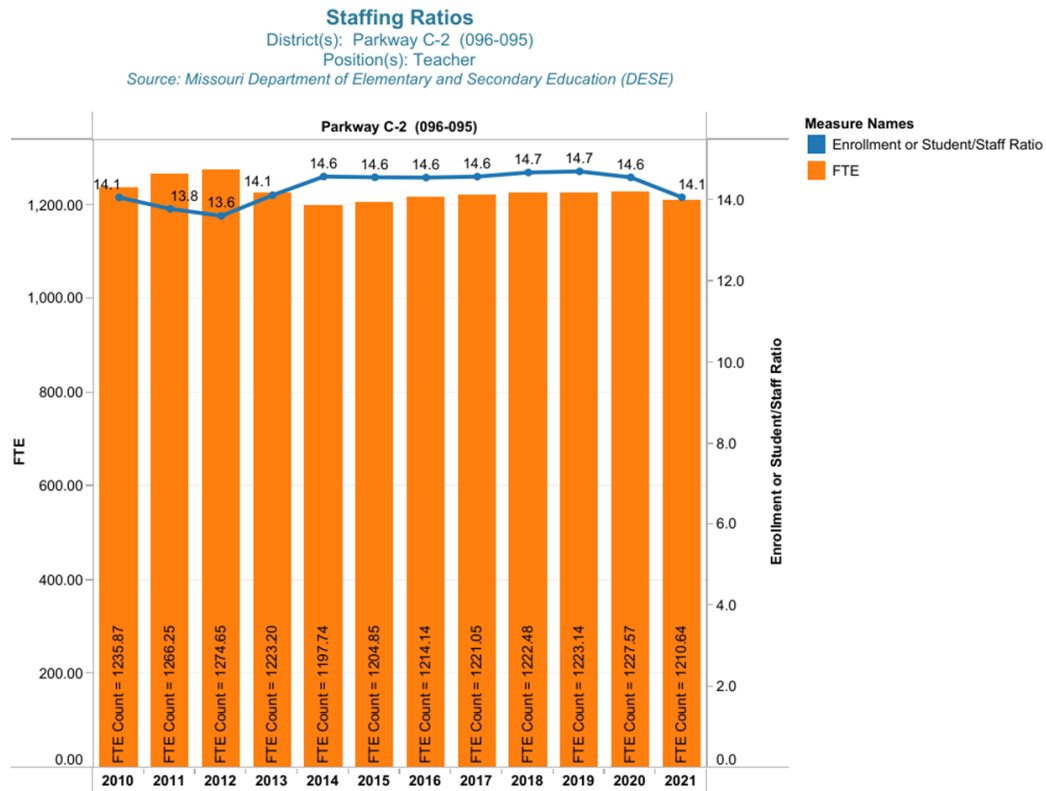


The schools budget their operating expense based on their estimated enrollment. The buildings are allocated budgets based on the following breakdown by level:

Elementary School (Kindergarten – 5 <sup>th</sup> grade)	\$142.00 per student
Middle School (6 <sup>th</sup> grade – 8 <sup>th</sup> grade)	\$153.00 per student
High School (9 <sup>th</sup> grade – 12 <sup>th</sup> grade)	\$205.00 per student

From the allocation the principals budget based on goals and student needs. You will find a detailed breakdown of expenses by building in the financial section of the budget book.

Our staffing ratios are depicted in the chart below. This is based on our enrollment divided by our staff on the certified staffing scale for each year. This data is based on the core data reports submitted to DESE and reported through Forecast 5. This is based on 2020-2021 enrollment and FTE counts. As you can see, we have tried to keep the ratio of teachers to students about the same.



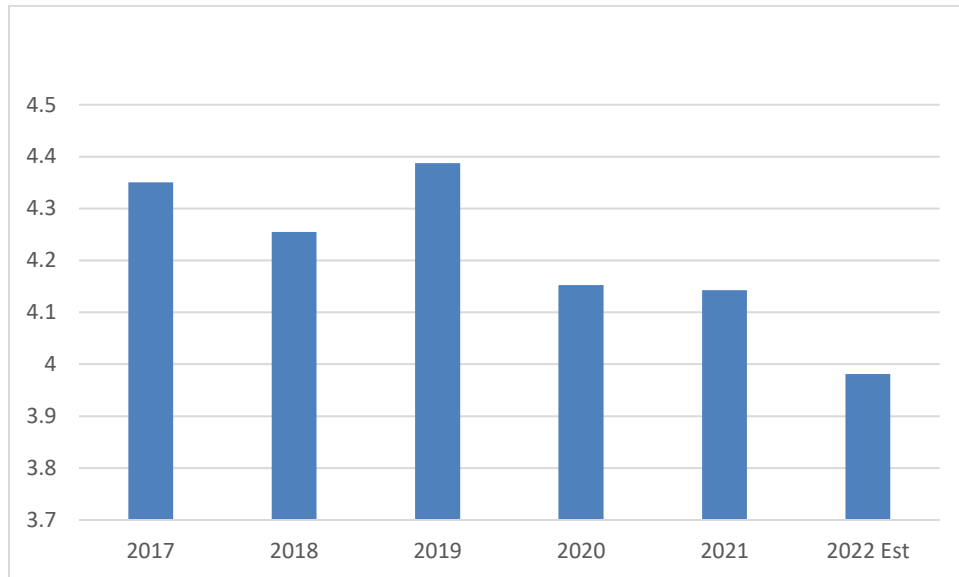
## Changes in debt

In FY21, the District issued a \$55 million general obligation bond to finance capital projects. All of the District's general obligation bonds are repaid by a dedicated debt service levy of \$.49 per \$100. Below is a summary of the District's general obligation bonds and maturity dates.

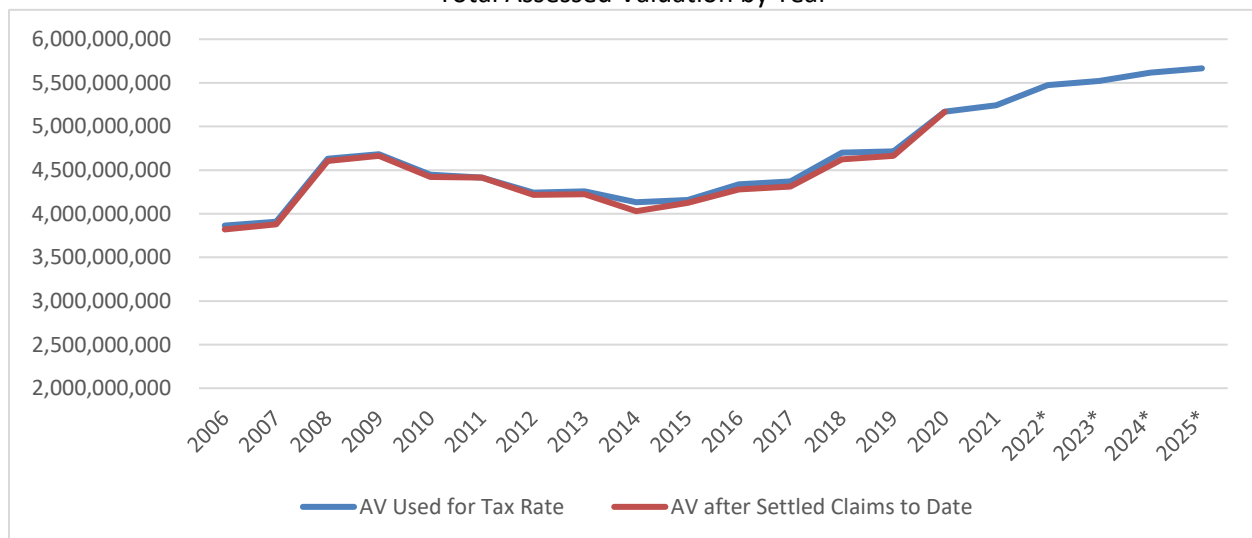
Issue	Amounts	Maturity
Series 2011	8,975,000	Payments through March of 2024
Series 2012	5,860,000	Payments through March of 2022
Series 2015A	21,080,000	Payments through March of 2025
Series 2015B	50,000,000	Payments through March of 2035
Series 2016	44,000,000	Payments through March of 2036
Series 2017	6,205,000	Payments through March of 2023
Series 2019	52,645,000	Payments through March of 2039
Series 2020	55,000,000	Payments through March of 2039
	<u>243,765,000</u>	

## Tax Base and Rate Trends

Total Tax Rate by Fiscal Year



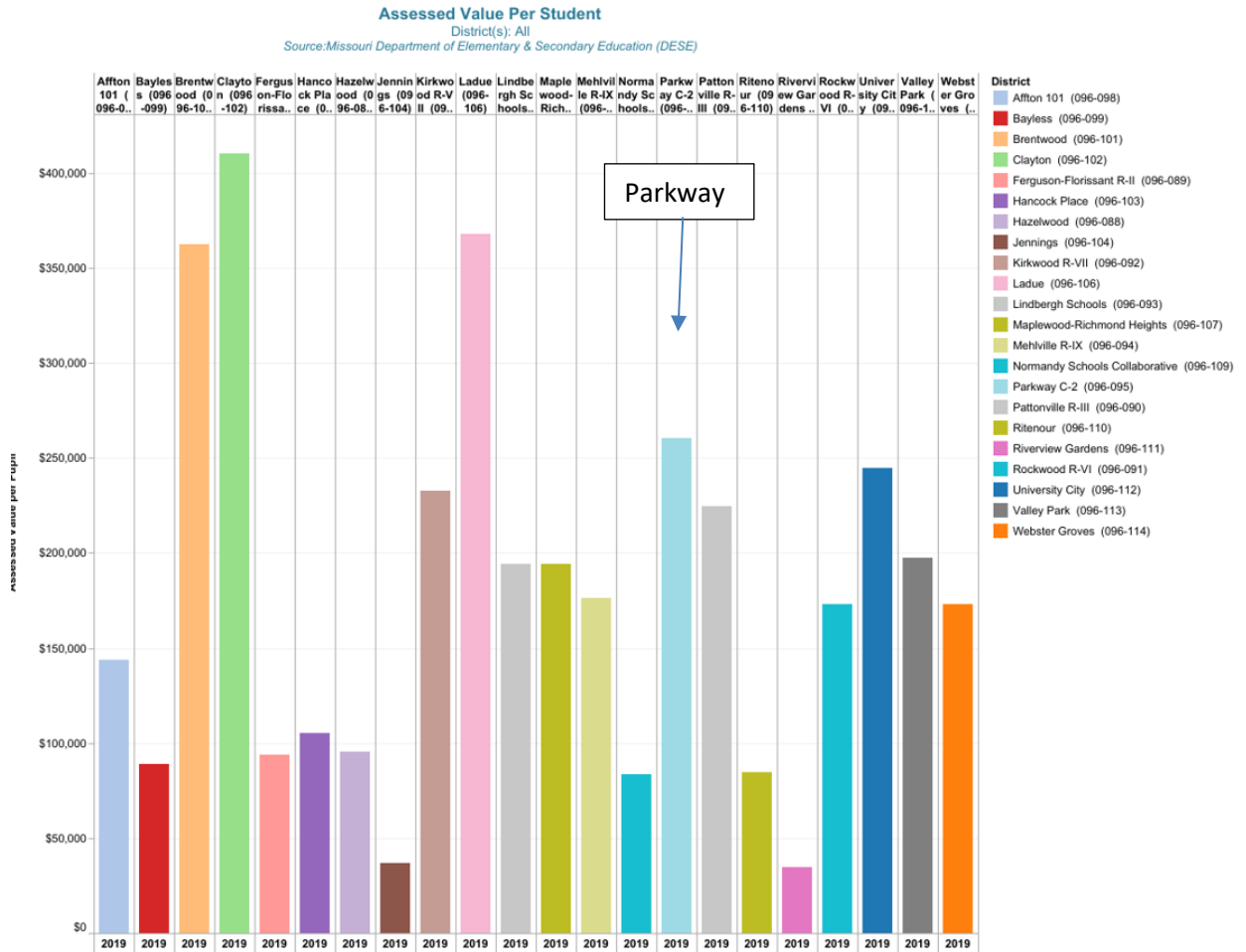
Total Assessed Valuation by Year



Our tax base has recovered since the 2008 recession. We are located in the center of St. Louis County and are a desired location for both business and residential. This is mainly based on easy access to multiple highways. As you can see, we are anticipating our values to continue to grow in the future years. Partially by the growth in value and partially by continued new construction. From the tax rate summary chart provided above, you will notice specifically in reassessment years (even fiscal years) we normally have a decrease in the total rate levied. This is due to our property growth percentage



In comparison to St. Louis County school districts, Parkway ranks as number four in the amount of assessed valuation per student. This is based on the latest information in the database Forecast 5 – which is from 2019 (FY20 assessed valuation). See the chart below for the complete comparison.





### **Parkway's List of Accomplishments**

Even though the 2020-2021 school year presented many challenges with the COVID pandemic, our students and staff still excelled! Below are some of the many awards and recognitions Parkway has achieved.

#### **Best High Schools in America**

All four of Parkway's high schools - Central, North, South and West - were named among the country's "2020 Best High Schools" in America by *U.S. News and World Report*. Also, all four schools were ranked in the top 7% of schools in Missouri.

#### **Best School Districts in Missouri**

The Parkway School District was ranked as the fifth-best school district in the state according to Niche.com's rankings. The Best School Districts ranking is based on rigorous analysis of key statistics and millions of reviews from students and parents using data from the U.S. Department of Education.

#### **College Success Award**

All four Parkway high schools -- Central, North, South and West -- received a prestigious College Success Award from GreatSchools.org, the nation's leading nonprofit empowering parents to unlock educational opportunities for their children. College Success Award honors schools that excel in ensuring students prepare for college, enroll in college, and succeed once they get there.

#### **National Merit Finalists**

Twenty-five Parkway seniors have been named finalists in the 2021 National Merit Scholarship Program. These students represent less than one percent of high school seniors in the United States

#### **National Merit Semifinalists**

Twenty-six Parkway high school seniors were named semifinalists in the National Merit Scholarship Program. Semifinalists represent less than one percent of U.S. high school seniors. Approximately 16,000 students nationwide were selected as semifinalists, and 90 percent will go on to become finalists.

#### **College-Sponsored National Merit Scholarship Award**

Two Parkway Central High students were selected as College-sponsored National Merit Scholarship winners. College-sponsored Merit Scholarship winners are a part of the distinguished group of about 7,600 high school seniors who will receive National Merit Scholarships for college undergraduate study worth over \$30 million.

#### **National Merit Commended Scholars**

Seventeen Parkway seniors were named Commended in the National Merit Scholarship Program. Commended students are recognized for their exceptional academic promise. Commended students placed among the top 50,000 scores of more than 1.5 million students who entered the 2020 competition by taking the Preliminary SAT/National Merit Scholarship Qualifying Test.





## **Parkway's List of Accomplishments**

### **Missouri Scholars 100**

A Parkway West High student was selected for the 2021 Missouri Scholars 100 list, a statewide program that honors 100 of Missouri's top academic students in the graduating class of 2021.

### **Missouri Scholars Academy**

Ten Parkway students were elected as 2021 scholars by the Missouri Scholars Academy. Students are selected by GPA's, standardized test scores, IQ's, recommendations and formal essays.

### **ACT Perfect Scores**

Thirteen Parkway students scored a 36 (highest possible score) on the ACT college admissions and placement exam. Nationally, on average, less than one-tenth of one percent of students who take the ACT earn a top score.

### **All-State Music Choir**

Ten talented Parkway student musicians have been selected as members of the 2021 Missouri All-State Choir. The statewide annual honor features the top vocalists at the high school level in the state of Missouri. All state ensembles are one of the highest honors a student can achieve.

### **2021 Best Communities for Music Education**

Parkway has been honored with the Best Communities for Music Education designation from the National Association of Music Merchants Foundation for its outstanding commitment to music education. Parkway is one of only six districts in Missouri to receive this designation and it is the fourth consecutive year being recognized.

### **Missouri All-State Bands**

Four Parkway band members have been selected and recognized within the Missouri All-State Bands. Parkway students have a long history of being included; this year, even with COVID, Parkway received more selections than in recent years.

### **National High School Press Association Pacemaker Award**

Parkway West High School's Yearbook staff has been named one of 51 schools in the country to become finalists for the National Scholastic Press Association Pacemaker award. They are one of only three high schools in Missouri to be recognized.

### **Quill & Scroll 2021 Writing, Photo and Multimedia Recognition**

Five West High students earned national recognition from Quill & Scroll in the 2021 writing, photo and multimedia contest.

### **Missouri Student Journalist of the Year**

A Parkway Central High student was selected as the Missouri Student Journalist of the Year. As the editor-in-chief, she completed a redesign of the newspaper, during a pandemic.

### **U.S. Senate Youth Program**

A West High student has been selected as one of only two students to represent Missouri as a delegate to the United States Senate Youth Program. The mission of the United States Senate Youth Program is to provide a yearly opportunity for selected students to gain an in-depth view of the Senate and the federal government overall as well as a deeper understanding of the interrelationship of the legislative, judicial and executive branches.



## **Parkway's List of Accomplishments**

### **National Blue Ribbon Schools**

Parkway's 28 schools and 2 preschools are renowned for their achievements with 17 Blue Ribbon Awards from the U.S. Department of Education and 19 Gold Star Awards from the state of Missouri.

### **National Schools of Character**

Parkway has 16 National Schools of Character – Barretts Elementary, Carman Trails Elementary, Craig Elementary, Green Trails Elementary, Hanna Woods Elementary, Highcroft Ridge Elementary, McKelvey Elementary, Oak Brook Elementary, Ross Elementary, Wren Hollow Elementary, Central Middle, Northeast Middle, Southwest Middle, West Middle, Central High and the Early Childhood Center.

In addition Parkway School District was named a School District of Character in 2017.

### **State Schools of Character**

Barretts and Craig elementary schools have been re-certified as State Schools of Character for their dedicated focus on character development which has a positive effect on academic achievement, student behavior and school climate.

### **Promising Practices Award**

Eleven Parkway schools received a Promising Practice award from Character.org. To receive a Promising Practice award, schools must demonstrate how they put one or more of the 11 Principles of Character Education into action. The Parkway schools who received the 2020 Promising Practice award are Barretts Elementary, Craig Elementary, Highcroft Elementary, Mason Ridge Elementary, McKelvey Elementary, North High, Northeast Middle, River Bend Elementary, South High, West High and West Middle.

### **Best Teachers in Missouri**

We have always known that our teachers are special. According to Niche our teachers have been named among the best educators in the state.

### **Inspiring Teacher Award**

Lisa Shipley, a gifted education teacher at Green Trails Elementary, received the Inspiring Teacher award from the Challenger Learning Center. The award recognizes teachers for inspiring their students to pursue a career in STEM. Shipley is one of seven teachers in the St. Louis area to receive the award.

### **Outstanding Music Educator of the Year**

Each year, the National Federation of High Schools awards the Outstanding Music Educator of the Year to one recipient in each state. This year, MSHSAA has recognized Brian Reeves as the 2020-2021 Missouri state award recipient. Reeves is currently in his 29th year as a music educator.

### **Outstanding Assistant Principal of the Year Award**

Megan Gerberding, assistant principal at Mason Ridge Elementary School, has been named "Outstanding Assistant Principal of the Year" by the St. Louis Suburban Elementary Principals Association. The program honors outstanding elementary administrators who ensure that Missouri's children acquire a sound foundation for lifelong learning and achievement.

## **Parkway's List of Accomplishments**

### **Missouri Society of Health and Physical Educators**

Dave McFarland, PE/health teacher, at South High School received the Helen Manley Award from the Missouri Society of Health and Physical Educators. The award recognizes those who have demonstrated outstanding service to the Missouri Society of Health and Physical Educators in programming for physical education, health, recreation, dance, and/or allied professions.

### **Emerson Excellence in Teaching Award**

Two Parkway teachers, Lindsay Corsale, Mason Ridge Elementary, and Ryun Deckert, Northeast Middle, have been selected as Emerson's 2020 Excellence in Teaching Award recipients. Deckert teaches eighth-grade math and Corsale is a first-grade teacher. Corsale and Deckert are among nearly 100 teachers from across the St. Louis area who are being recognized this year as examples of truly outstanding educational excellence.

### **Exceptional Education Leader**

Michael Zitzer, assistant principal at Parkway North High School, was recently selected as one of nine exceptional education leaders for The Opportunity Trust's fourth Catalyst Fellowship cohort. The Catalyst Fellowship is a selective program that provides community and support to educators as they imagine, build, and test new ideas and approaches to teaching and learning.

### **School Nurse Administrator of the Year**

Robin Wallin, Parkway's director of health services, was named the St. Louis Suburban School Nurses' Association School Nurse Administrator of the Year. Wallin led the Missouri School Nurse Leader COVID-19 Collaborative, which provided support, education and resources for school nurse leaders throughout the state to prepare them to respond to COVID-19 in the school setting.

### **Presidential Award for Excellence in Mathematics and Science Teaching**

Elegan Kramer, Parkway North High School, is a recipient of the prestigious Presidential Award for Excellence in Mathematics and Science Teaching (PAEMST). The honor is the highest award given by the U.S. government to K-12 teachers of math and science.

### **National Board Certification**

Parkway has 64 National Board Certified teachers. National Board Certified Teachers are highly accomplished educators who meet high, rigorous standards. Like board-certified doctors and accountants, teachers who achieve National Board Certification have done so through intensive study, expert evaluation, self-assessment and peer review.

### **National Certified School Nurse**

Parkway has 20 nationally certified school nurses, the most in Missouri. The NCSN credential is granted to registered nurses who meet educational, employment, and other criteria, and who have successfully passed the national examination managed by the National Board for Certification.

### **National Certified Administrator of Finance & Operations**

Parkway's chief financial officer is a nationally certified administrator of school finance and operations. This prestigious designation is awarded to those individuals who meet high standards of proficiency in school business management as demonstrated by professional experience and education and have successfully passed the rigorous SFO exam.



## **Parkway's List of Accomplishments**

### **Parkway Food Pantry**

Parkway Schools opened a food pantry in October 2017 to serve the Parkway community. The Parkway Food Pantry provides weekly food bags to over 240 Parkway students. Most of the donations are generated by Parkway schools holding food drives for staff, students and parents to contribute. During the COVID crisis, the Pantry distributed large food boxes to families in need so the entire family was supported during these difficult times.

### **2021 Energy STAR Partner of the Year Award**

Parkway received the 2021 ENERGY STAR Partner of the Year award from the U.S. Environmental Protection Agency and the U.S. Department of Energy. Parkway is the only school district in the state to achieve this recognition that honors our comprehensive approach to energy improvements, community engagement and curriculum development.

### **Certificate of Excellence in Financial Reporting**

Parkway was awarded a Certificate of Excellence in Financial Reporting from the Association of School Business Officials International (ASBO) for having met or exceeded the program's high standards for financial reporting and accountability. This was the 18<sup>th</sup> year Parkway has received this distinction.

### **AAA Rating from Standard & Poors**

Parkway is one of only four school districts in Missouri to earn the 'AAA' rating and one of eighty-four districts across the nation to have this rating. The ranking is based on strong financial performance and management, good financial practices and maintaining low debt levels.

### **DESE Exemplary Fleet Award/Missouri Highway Patrol Fleet Excellence Award**

The Parkway bus fleet passed its annual inspection, conducted by the Missouri State Highway Patrol, with an outstanding score of 99.3% first-time pass rate. The district will once again be recognized with the DESE Exemplary Fleet Award and Missouri Highway Patrol's Fleet Excellence Award. The Parkway bus fleet has scored above 90 percent for 31 of the last 32 years.

### **Parkway Nutritional Services**

The Parkway Nutritional Services department distributed over 57,017 meals to students during the pandemic crisis from July 1 to date. These meals include breakfast and lunch for each child in the family to help make sure they have adequate nutrition during the week. This was in addition to providing the regular lunch and breakfast service to our students who returned to school once we resumed in-person learning.

# ORGANIZATIONAL SECTION





## District Entity

The Parkway C-2 School District, St. Louis County, Missouri (the "District") is a school district and political subdivision of the State of Missouri, duly created, organized and existing under and by virtue of the Constitution and laws of the State of Missouri. The District is a reorganized school district formed pursuant to Chapter 162 of the Revised Statutes of Missouri, as amended. The District is governed by a seven-director Board of Education. The members of the Board are elected by the voters of the District for three-year staggered terms. All Board members are elected at-large and serve without compensation. The Board is responsible for all policy decisions. The President of the Board is elected by the Board from among its members for a term of one year and has no regular administrative duties. The Secretary and Treasurer are appointed by the Board and may or may not be members of the Board.

The Board appoints the Superintendent of Schools who is the chief administrative officer of the District responsible for carrying out the policies set by the Board. Dr. Keith Marty has been Superintendent of the District since July 1, 2011. Additional members of the administrative staff are appointed by the Board upon recommendation by the Superintendent. The Superintendent's leadership team is comprised of the following positions: Deputy Superintendent; Assistant Superintendent of Teaching, Learning and Accountability; Assistant Superintendent of Student Services; Chief Human Resources Officer; Chief Financial Officer; and Chief Communications Officer. Comprehensive organizational charts are provided in upcoming pages.

Parkway C-2 School District, St. Louis County, Missouri encompasses approximately 70 square miles in the western section of St. Louis County, Missouri. This area includes unincorporated portions of the County, as well as areas of the following municipalities: Maryland Heights, Creve Coeur, Chesterfield, Town & Country, Des Peres, Ballwin, Manchester, Twin Oaks, Country Life Acres, Valley Park, Westwood and Winchester. The estimated population of the District in 2018 was 143,737. The District had 17,157 students (including Pre-K) enrolled for the 2020-2021 school year. Maps and enrollment detail are provided in more detail in upcoming pages

The District operates 32 schools, as shown below with the name and grades served:

Central High School 9-12	Hanna Woods Elementary School K-5
North High School 9-12	Henry Elementary School K-5
South High School 9-12	Highcroft Ridge Elementary School K-5
West High School 9-12	Mason Ridge Elementary School K-5
Fern Ridge High School 9-12	McKelvey Intermediate School 2-5
Central Middle School 6-8	Instructional Service Center/McKelvey Primary K-1
Northeast Middle School 6-8	Oak Brook Elementary School K-5
South Middle School 6-8	Pierremont Elementary School K-5
Southwest Middle School 6-8	River Bend Elementary School K-5
West Middle School 6-8	Ross Elementary School K-5
Barretts Elementary School K-5	Shenandoah Valley Elementary School K-5
Bellerive Elementary School K-5	Sorrento Springs Elementary School K-5
Carman Trails Elementary School K-5	Wren Hollow Elementary School K-5
Claymont Elementary School K-5	Early Childhood Center Pre-K
Craig Elementary School K-5	Early Childhood Center North Pre-K
Green Trails Elementary School K-5	Extended Learning Center (ADC) 6-12





**PARKWAY**

SCHOOLS

HIGHER EXPECTATIONS.  
BRIGHTER FUTURES.

455 N. Woods Mill Rd.  
Chesterfield, MO 63017  
314-415-8100

[www.parkwayschools.net](http://www.parkwayschools.net)

### CENTRAL AREA

1. Central High
2. Central Middle
3. Green Trails Elementary
4. Highcroft Ridge Elementary
5. River Bend Elementary
6. Shenandoah Valley Elementary

### NORTH AREA

7. North High
8. Northeast Middle
9. Bellerive Elementary
10. Craig Elementary
11. McKelvey Elementary
12. Ross Elementary

### SOUTH AREA

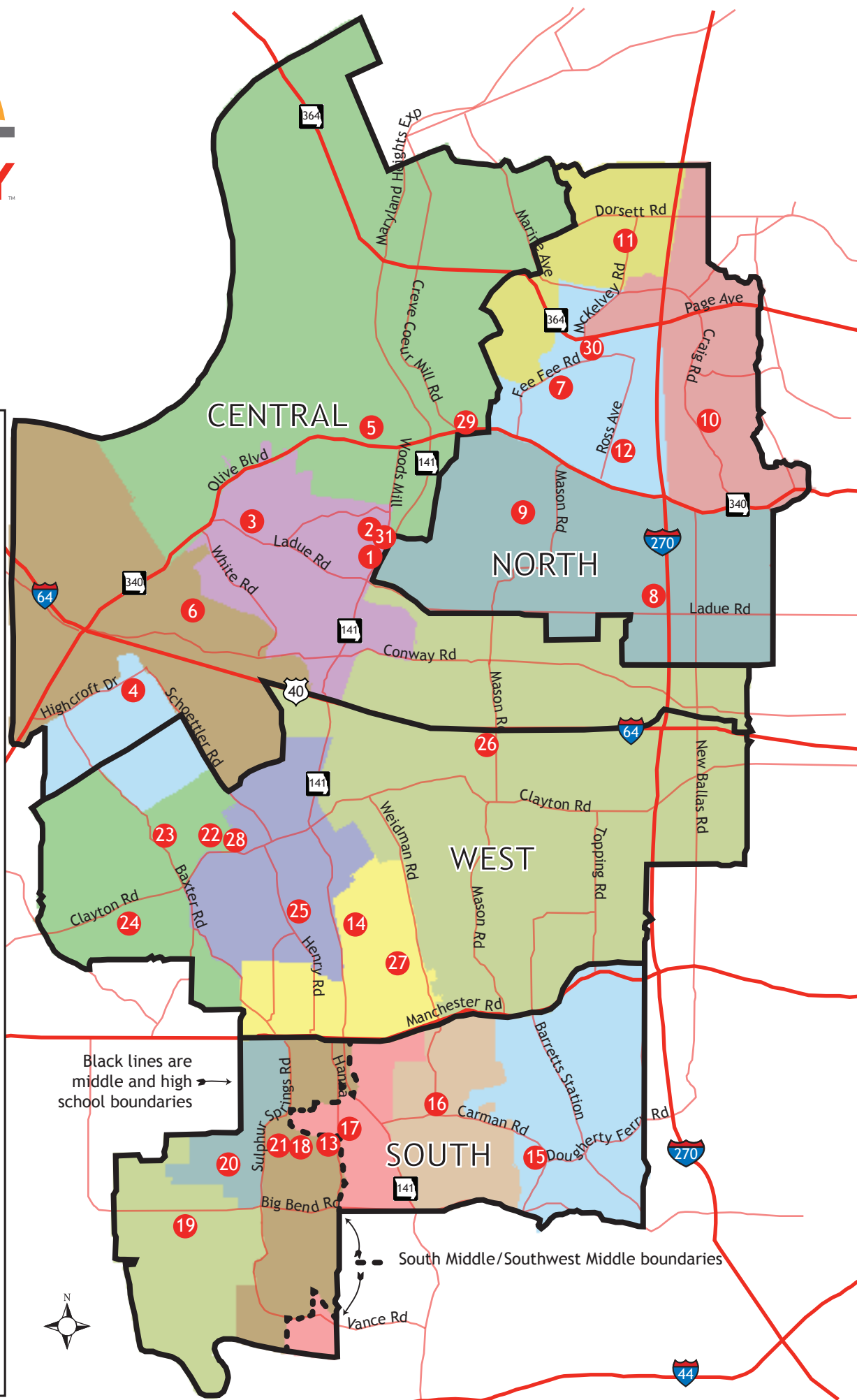
13. South High
14. South Middle
15. Barretts Elementary
16. Carman Trails Elementary
17. Hanna Woods Elementary
18. Southwest Middle
19. Oak Brook Elementary
20. Sorrento Springs Elementary
21. Wren Hollow Elementary

### WEST AREA

22. West High
23. West Middle
24. Claymont Elementary
25. Henry Elementary
26. Mason Ridge Elementary
27. Pierremont Elementary

### DISTRICTWIDE

28. Early Childhood Center
29. Fern Ridge High
30. Instructional Services Center and Pathways Alternative Programs
31. Administration Building





**Current Enrollment for Parkway School District  
As of Fall 2020**

<b>All Students</b>	
<b>School</b>	<b>Current 2020</b>
Bellerive Elementary School	385
Craig Elementary School	358
McKelvey Elementary School	708
Ross Elementary School	406
Green Trails Elementary School	393
Highcroft Ridge Elementary School	364
River Bend Elementary School	461
Shenandoah Valley Elementary School	467
Claymont Elementary School	469
Henry Elementary School	560
Mason Ridge Elementary School	424
Pierremont Elementary School	468
Barretts	343
Carman Trails Elementary School	388
Hanna Woods Elementary School	448
Oak Brook Elementary School	439
Sorrento Springs Elementary School	259
Wren Hollow Elementary School	418
<b>Elementary Schools</b>	<b>7,758</b>
Northeast Middle School	831
Central Middle School	889
West Middle School	1,052
Southwest Middle School	602
South Middle School	577
<b>Middle Schools</b>	<b>3,951</b>
North High School	1,082
Central High School	1,234
West High School	1,406
South High School	1,637
Fern Ridge	89
<b>High Schools</b>	<b>5,448</b>
<b>District Total</b>	<b>17,157</b>

Students who spend 50% or more of the school day in a special education setting are not included in our funding calculations. They are considered students of Special School District



# DIRECTORY OF PARKWAY SCHOOLS

Updated for 2021-2022

Administrative Center - Dr. Keith Marty, Superintendent  
455 N. Woods Mill Road Chesterfield, MO 63017-3385 Phone 314-415-8100 Fax 314-415-8009 www.parkwayschools.net

## **Barretts Elementary N P (1/2) (4020)**

1780 Carman Rd., Manchester, 63021  
314-415-6000 Fax 314-415-6012  
Dr. Melissa Hellwig/Asst. Kristie Lehde  
9:05 a.m. - 4:00 p.m.

## **Bellerive Elementary N (4030)**

620 Rue de Fleur Dr., Creve Coeur, 63141  
314-415-6050 Fax 314-415-6062  
Dr. Jami DeBosch/Asst. Margaret "Meaghan" Holliday  
9:05 a.m. - 4:00 p.m.

## **Carman Trails Elementary N P (1/2) (4035)**

555 Weidman Rd. S., Manchester, 63021  
314-415-6100 Fax 314-415-6119  
Dr. Allison Love/Asst. Dr. Robert Villigam  
9:05 a.m. - 4:00 p.m.

## **Claymont Elementary (4040)**

405 Country Club Dr., Ballwin, 63011  
314-415-6150 Fax 314-415-6162  
Dr. Nathan Burch/Asst. Brian Moeckel  
9:05 a.m. - 4:00 p.m.

## **Craig Elementary N (4060)**

1492 Craig Rd., St. Louis, 63146  
314-415-6200 Fax 314-415-6212  
Dr. David Duckworth/Asst. Dr. William Nunn  
9:05 a.m. - 4:00 p.m.

## **Green Trails Elementary N (4100)**

170 Portico Dr., Chesterfield, 63017  
314-415-6250 Fax 314-415-6262  
Erika Niles/Asst. Andrew Ging  
8:20 a.m. - 3:15 p.m.

## **Hanna Woods Elementary N (4110)**

720 Hanna Rd., Manchester, 63021  
314-415-6300 Fax 314-415-6318  
Dr. Cartelia Lucas/Asst. Melissa Schewe  
8:20 a.m. - 3:15 p.m.

## **Henry Elementary N (4120)**

700 Henry Avenue, Ballwin, 63011  
314-415-6350 Fax 314-415-6362  
Dr. Lynn Pott/Asst. Dr. Joey Kneer  
9:05 a.m. - 4:00 p.m.

## **Highcroft Ridge Elementary N (4130)**

15380 Highcroft Dr., Chesterfield, 63017  
314-415-6400 Fax 314-415-6419  
Dr. Tracy Nomensen/Asst. Dr. Debbie Reid  
9:05 a.m. - 4:00 p.m.

## **Mason Ridge Elementary N (4160)**

715 S. Mason Rd., Town & Country, 63141  
314-415-6450 Fax 314-415-6462  
Dr. Jenn Dieken-Buchek/Asst. Megan Gerberding  
9:05 a.m. - 4:00 p.m.

## **McKelvey Elementary N (4180)**

1751 McKelvey Rd., Maryland Heights, 63043  
314-415-6500 Fax 314-415-6512  
Kiara Lackey/Asst. Dr. Rosalyn Goodwin  
8:55 a.m. - 3:50 p.m.

## **McKelvey Primary (4010)**

12657 Fee Fee Rd., St. Louis, 63146  
314-415-5000 Fax 314-415-5012  
Kiara Lackey/Asst. Dr. Rosalyn Goodwin, Dan Moore  
9:05 a.m. - 4:00 p.m.

## **Oak Brook Elementary N P (1/2) (4190)**

510 Big Bend, Ballwin, 63021  
314-415-6550 Fax 314-415-6562  
Dr. Christopher Shirley/Asst. Ashley Deckelman  
7:35 a.m. - 2:30 p.m.

## **Pierremont Elementary (4200)**

1215 Dauphine Lane, Manchester, 63011  
314-415-6600 Fax 314-415-6612  
Dr. Gina Piccinni/Asst. Megan Clemenson  
7:35 a.m. - 2:30 p.m.

## **River Bend Elementary N (4210)**

224 River Valley Dr., Chesterfield, 63017  
314-415-6650 Fax 314-415-6669  
Dr. Jaime Otto/Asst. Brandon Schulte  
9:05 a.m. - 4:00 p.m.

## **Ross Elementary N (4220)**

1150 Ross Road, St. Louis, 63146  
314-415-6700 Fax 314-415-6712  
Dr. Kimberly Rowan/Asst. Jamie Cohee  
9:05 a.m. - 4:00 p.m.

## **Shenandoah Valley Elementary (4245)**

15399 Appalachian Trail, Chesterfield, 63017  
314-415-6750 Fax 314-415-6762  
Dr. Greg Cicotte/Asst. Dr. Felicia Boyd  
9:05 a.m. - 4:00 p.m.

## **Sorrento Springs Elementary (4235)**

390 Tumulty Dr., Ballwin, 63021  
314-415-6800 Fax 314-415-6812  
Dr. Aaron Wills/Asst. Jesse Burkett  
7:35 a.m. - 2:30 p.m.

## **Wren Hollow Elementary P (1/2 & full) (4260)**

655 Wren Ave., Manchester, 63021  
314-415-6850 Fax 314-415-6862  
Dr. Christa Warner/Asst. Dan Bredenkoetter  
9:05 a.m. - 4:00 p.m.

## **Early Childhood Center P (1/2) (0065)**

14605 Clayton Rd., Chesterfield, 63011  
314-415-6950 Fax 314-415-6956  
Dr. Elena Polson, Director, 8 a.m. - 4 p.m.

## **Early Childhood Center North P (1/2 & Full)**

12790 Fee Fee Rd, Creve Coeur, MO 63146  
314-415-9670

## **Parkway Central Middle N (3020)**

471 N. Woods Mill Rd., Chesterfield, 63017  
314-415-7800 Fax 314-415-7834  
Dr. Cathy Lorenz/Assts. Dr. Greg Bergner, Nyron Edwards, Dr. Randy Eikel  
8:20 a.m. - 3:15 p.m.

## **Parkway Northeast Middle N (3040)**

181 Coeur DeVille Dr., Creve Coeur, 63141  
314-415-7100 Fax 314-415-7113  
Dr. Kevin M. Martin/Assts. Dr. Jason Cox, Lauren Rebert, Dr. Sharleta Williams  
8:20 a.m. - 3:15 p.m.

## **Parkway South Middle N (3060)**

760 Woods Mill Rd., Manchester, MO 63011  
314-415-7200 Fax 314-415-7213  
Toby McQuerrey/Assts. Dr. Nedra Clark, Erica Rogers  
8:20 a.m. - 3:15 p.m.

## **Parkway Southwest Middle N (3000)**

701 Wren Ave., Manchester, 63021  
314-415-7300 Fax 314-415-7334  
Aaron McPherson/Assts. Jessica Cavazos-Rochat, Susan Doering  
8:20 a.m. - 3:15 p.m.

## **Parkway West Middle N (3080)**

2312 Baxter Rd., Chesterfield, 63017  
314-415-7400 Fax 314-415-7461  
Dr. Anne Miller/Assts. Tamika Dukes, Steve Gerace, Jason Kozdron, Kimberly Ramirez  
8:20 a.m. - 3:15 p.m.

## **Parkway Central High N P (1050)**

369 N. Woods Mill Rd., Chesterfield, 63017  
314-415-7900 Fax 314-415-7913  
Dr. Tim McCarthy/Assts. Dr. Marvin Byrd, Chris Dallas, Travis Fast, Dr. Sarah Power  
7:35 a.m. - 2:30 p.m.

## **Parkway North High N (1075)**

12860 Fee Fee Rd., St. Louis, 63146  
314-415-7600 Fax 314-415-7614  
David Jones/Assts. Jada Bell, Dr. Rhonda Page, Mike Rizzo, Michael Zitzer  
7:35 a.m. - 2:30 p.m.

## **Parkway South High N (1090)**

801 Hanna Rd., Manchester, 63021  
314-415-7700 Fax 314-415-7712  
Dr. Patrice Aitch/Assts. Angie Pappas-Muyco, Dr. Jenn Sebold, Michelle Thompson, Dr. Eric Wilhelm  
7:35 a.m. - 2:30 p.m.

## **Parkway West High N (1080)**

14653 Clayton Rd., Chesterfield, 63011  
314-415-7500 Fax 314-415-7534  
Dr. Jeremy Mitchell/Assts. Dr. Beth Aromando, Dr. Kate Piffel, Mario Pupillo, Brionne Smith  
7:35 a.m. - 2:30 p.m.

## **Fern Ridge (0059)**

13157 N. Olive Spur Rd., St. Louis, MO 63141  
314-415-6900 Fax 314-415-6912  
John McCabe  
8:05 a.m. - 2:45 p.m.

## **Alternative Discipline Center**

13157 N. Olive Spur Rd, St. Louis, 63146  
314-415-4934 Fax: 314-415-4921  
Coordinator Greg Wagener, 314-415-4933

## **Parkway-Rockwood Community Education**

1401 Froesel Dr, Ellisville, 63011  
636-891-6644  
Send Interoffice Mail to Oak Brook Elementary

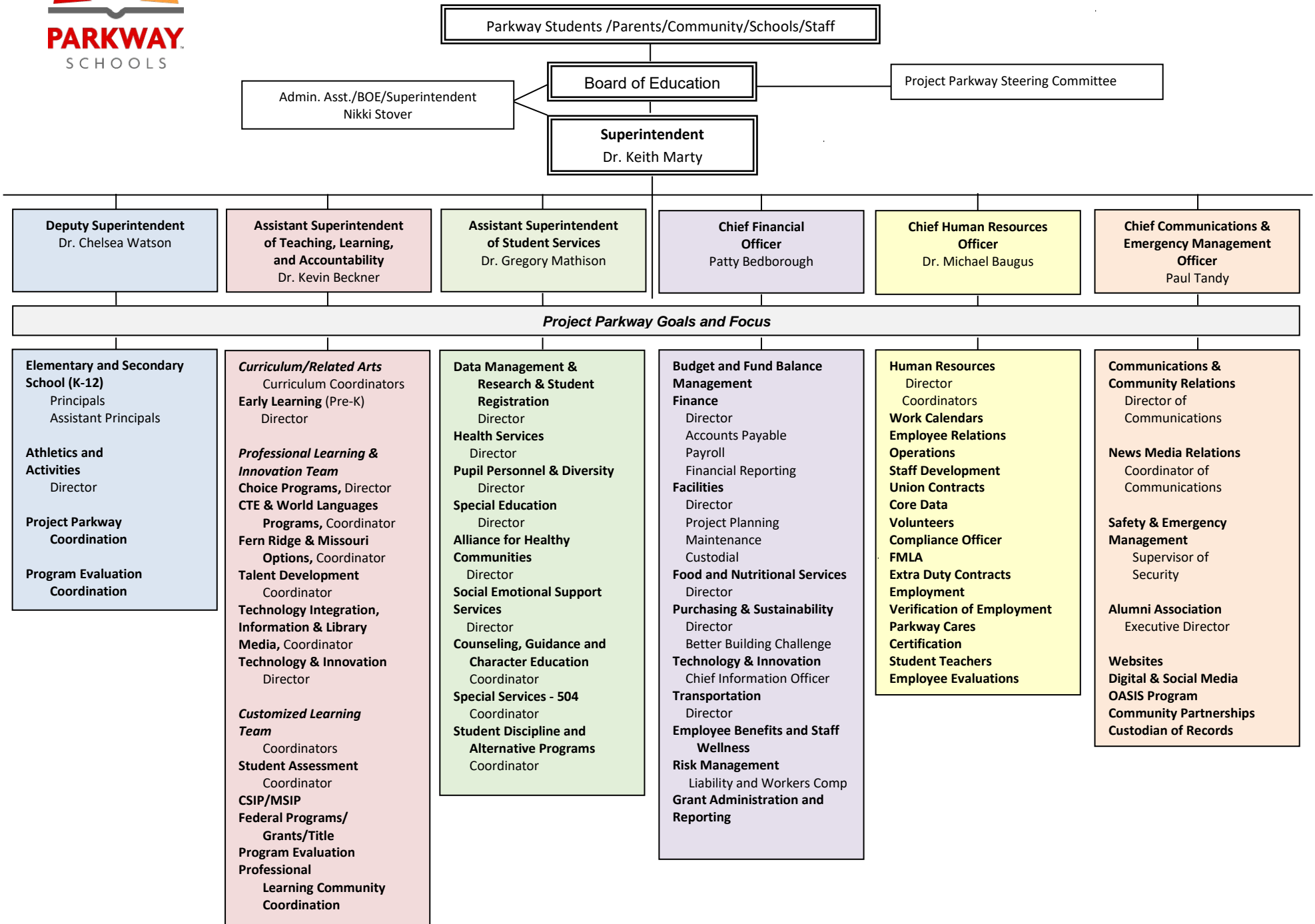
## **MO Options Program**

13157 N. Olive Spur Road St. Louis 63146  
314 415-5008 Fax: 314-415-5004  
James DeLuca

## **Welcome Center**

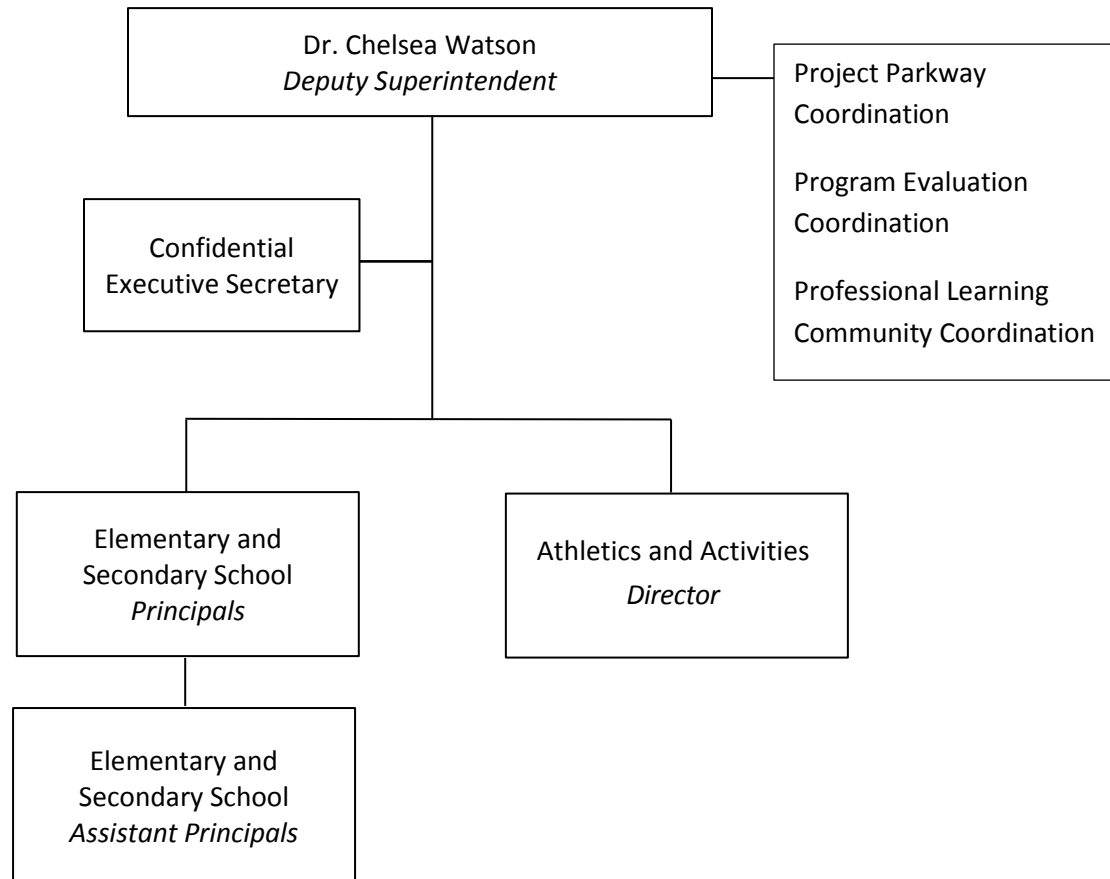
760 Woods Mill Rd., Manchester, MO 63011  
314-415-9000 Fax: 314-415-9050

**Key:** N = Nationally Recognized School P = Preschool Program Sites





## DEPUTY SUPERINTENDENT

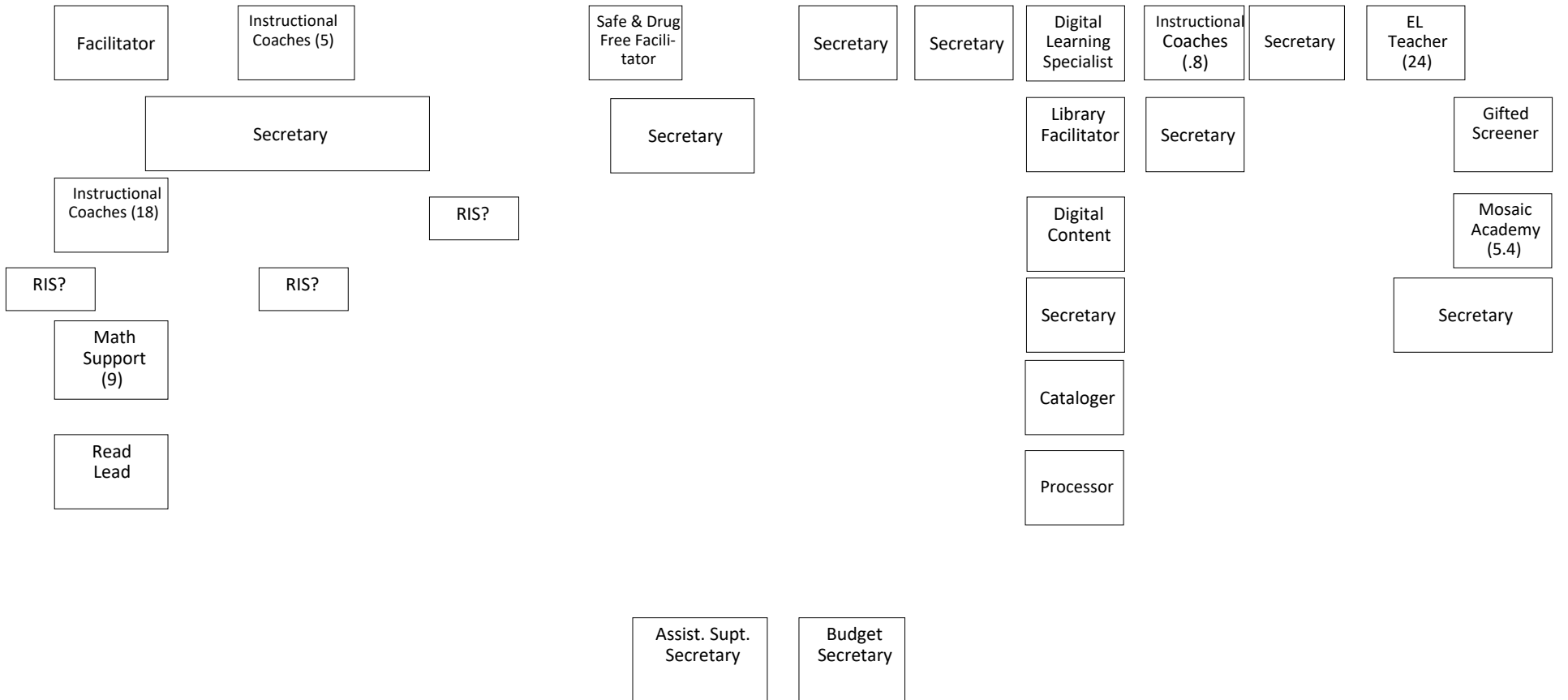
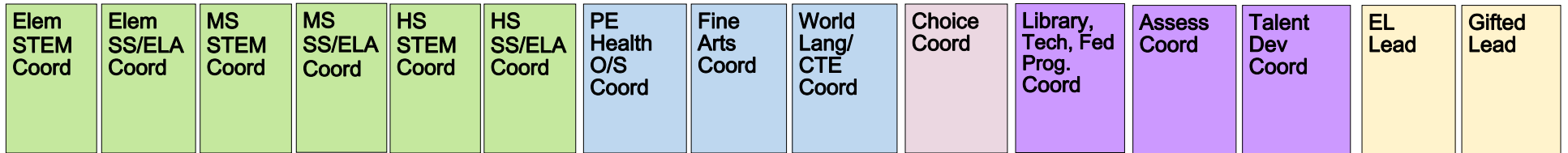




## Teaching, Learning & Accountability

Dr. Kevin Beckner

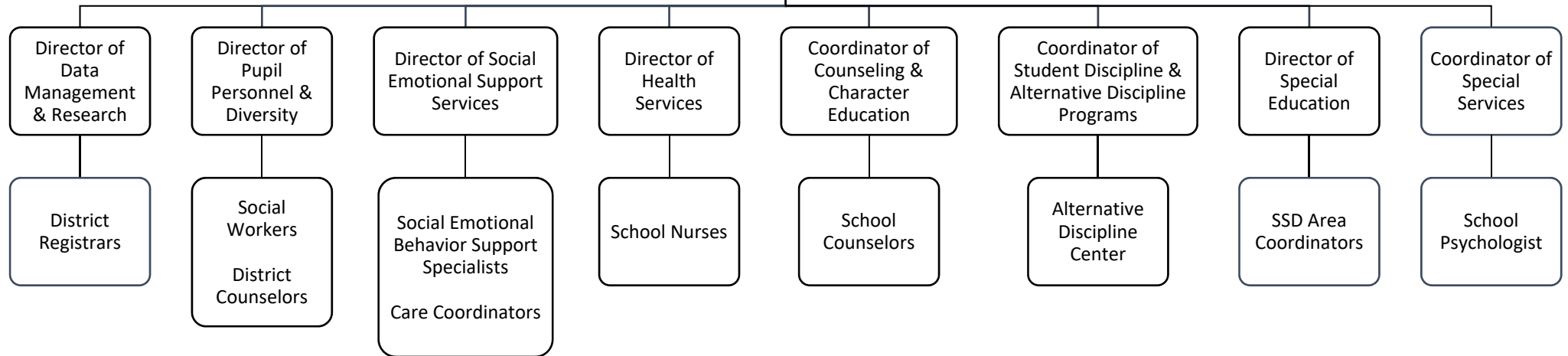
Assistant Superintendent





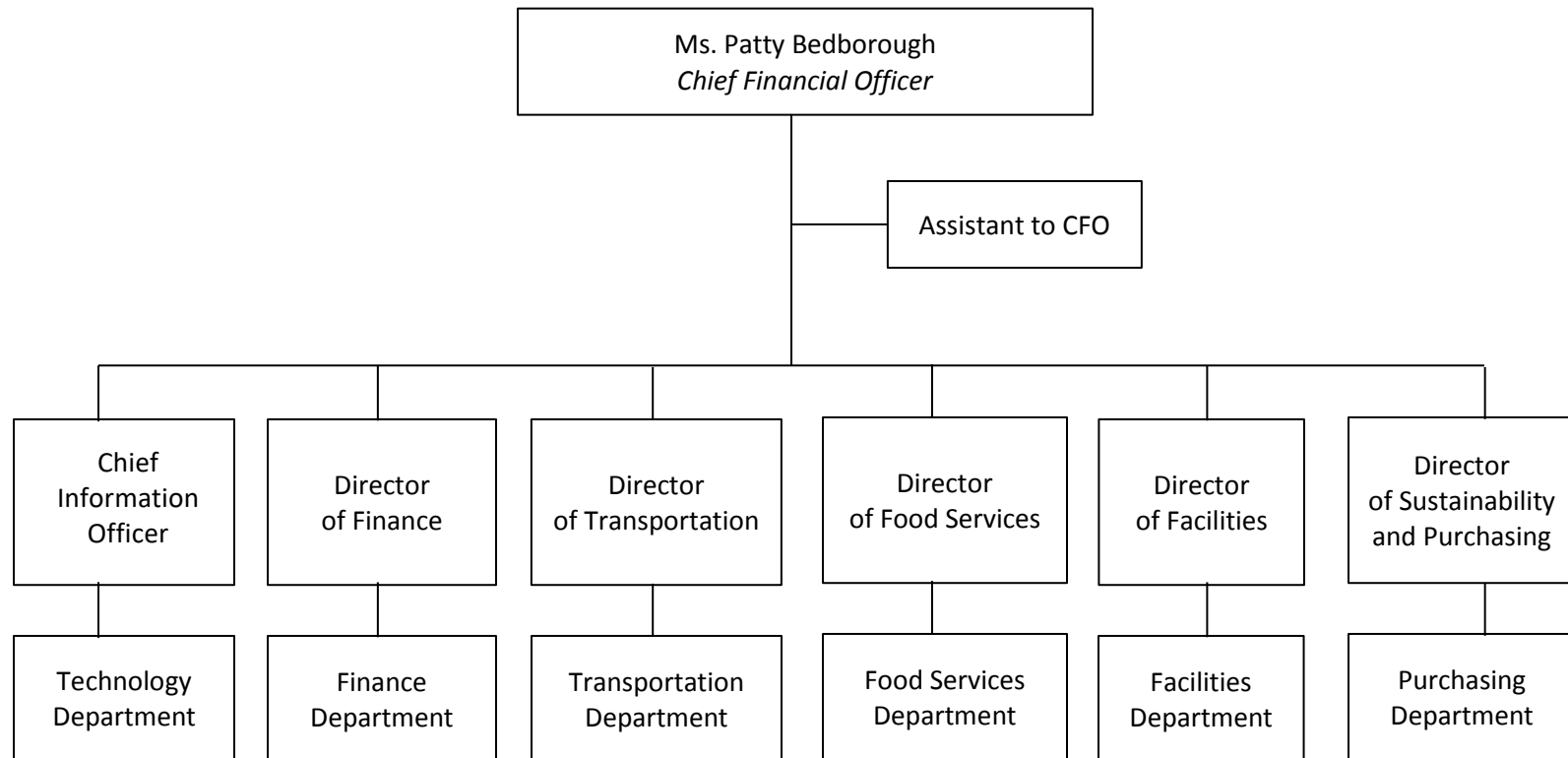


Dr. Greg Mathison  
Assistant Superintendent  
of Student Services



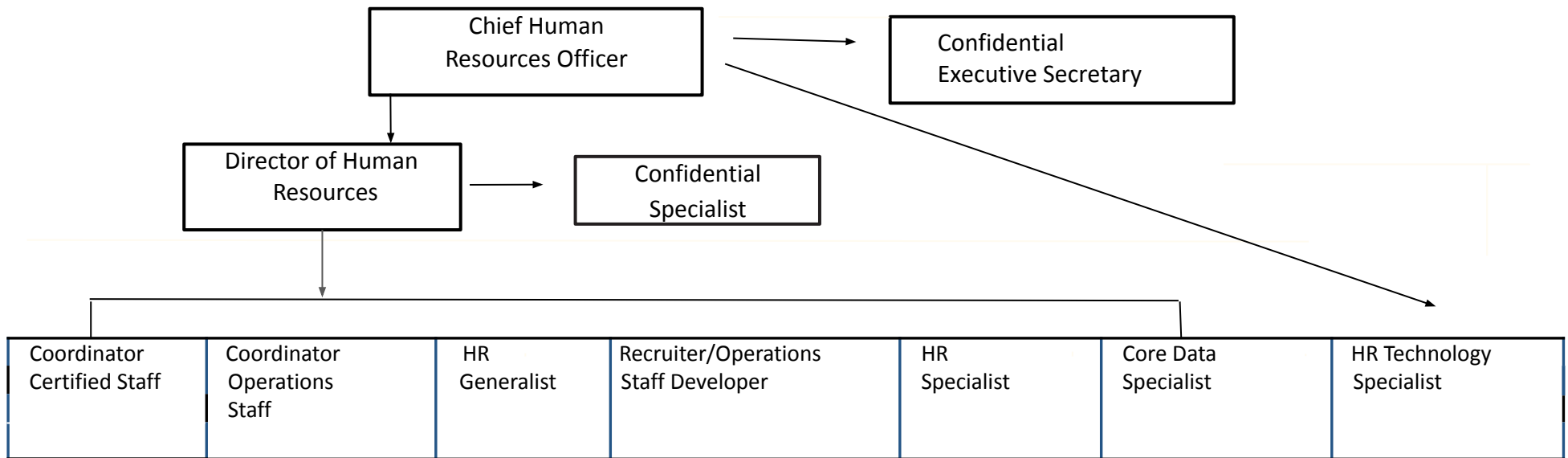


## FINANCE and OPERATIONS



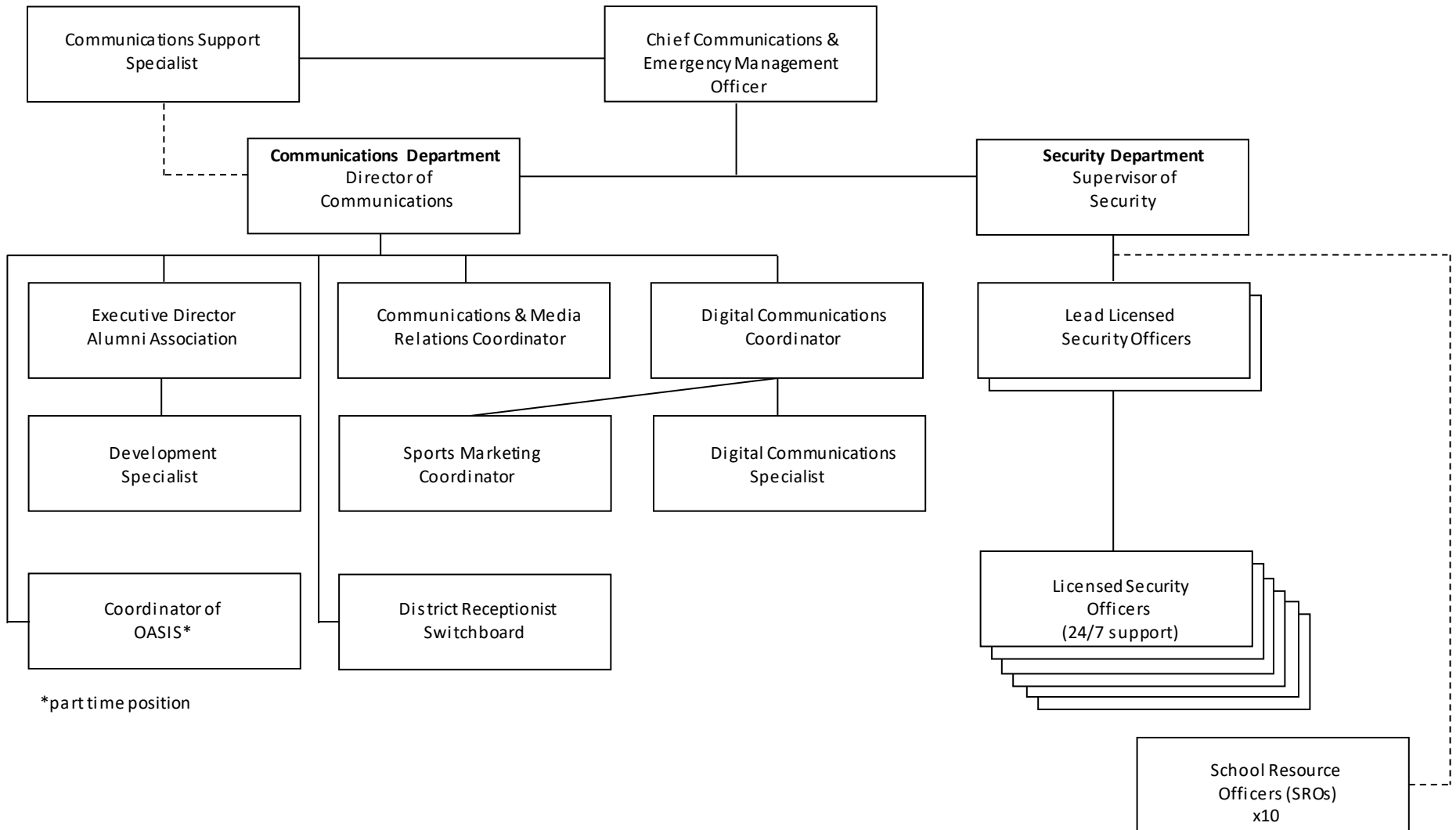


## HUMAN RESOURCES DEPARTMENT





## DEPARTMENT OF COMMUNICATIONS & EMERGENCY MANAGEMENT 2020-21





## PARKWAY BOARD OF EDUCATION

*Phone: (314) 415-8040*

**Jeff Todd, President**

Director  
915 Milldale Drive  
Ballwin, MO 63011  
Email: jtodd@parkwayschools.net  
Term Expires: April 2023  
First Elected: 2017

**Matthew Schindler**

Director  
2557 Hidden Meadow Lane  
St. Louis, MO 63021  
Email: mschindler@parkwayschools.net  
Term Expires: April 2024  
First Elected: 2018

**Deborah Hopper, Vice-President**

Director  
316 Northmoor Drive  
Ballwin, MO 63011  
Email: dhopper@parkwayschools.net  
Term Expires: April 2023  
First Elected: 2014

**Sam Sciortino, Ph.D.**

Director  
930 Town & Country Estates Ct.  
St. Louis, MO 63141  
Email: ssciortino1@parkwayschools.net  
Term Expires: April 2022  
First Elected: 2010

**Kristy Klein Davis**

Director  
717 Woodmore Oaks Court  
Manchester, MO 63021  
Email: kdavis@parkwayschools.net  
Term Expires: April 2023  
First Elected: 2017

**Kevin Seltzer**

Director  
11634 Lakeshore Drive  
Creve Coeur, MO 63141  
Email: kseltzer@parkwayschools.net  
Term Expires: April 2024  
First Elected: 2018

**Pam Hill**

Director  
500 Mercer Manor Drive  
Ballwin, MO 63011  
Email: phill4@parkwayschools.net  
Term Expires: April 2022  
First Elected: 2019



### **Mission**

To ensure all students are capable, curious, caring and confident learners who understand and respond to the challenges of an ever-changing world.

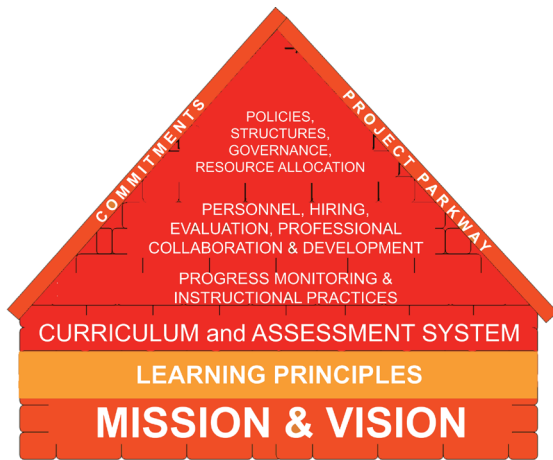
### **Vision**

We succeed when each student and each graduate:

- transfers prior learning to new demands, in and out of school
- is fully prepared for future educational challenges
- is a creative, thoughtful and effective problem solver
- is increasingly a self-directed, skilled and persistent learner
- is a literate and critical consumer of information and ideas
- speaks articulately and listens effectively
- acts out of a strong sense of personal, social and civic responsibility
- seeks to understand the views, values and cultures of others
- works skillfully with others to achieve common goals
- pursues a personal direction based on individual talents and interests

**HIGHER EXPECTATIONS. BRIGHTER FUTURES.**

# Parkway School District



## Project Parkway 2.0

### MISSION

The mission of the Parkway School District is to ensure all students are capable, curious, caring and confident learners who understand and respond to the challenges of an ever-changing world.

### VISION

We succeed when each student and each graduate:

- transfers prior learning to new demands, in and out of school
- is fully prepared for future educational challenges
- is a creative, thoughtful and effective problem solver
- is increasingly a self-directed, skilled and persistent learner
- is a literate and critical consumer of information and ideas
- speaks articulately and listens effectively
- acts out of a strong sense of personal, social and civic responsibility
- seeks to understand the views, values and cultures of others
- works skillfully with others to achieve common goals
- pursues a personal direction based on individual talents and interests

### LEARNING PRINCIPLES

The conditions for optimal learning are observable in our classrooms and confirmed by educational research.

As a learning institution, we want to ensure each student is successful in these areas:

- understands the purpose and outcomes of learning as well as the standards required for success
- transfers learning to new situations beyond the classroom and school
- makes meaning of content within helpful conceptual frameworks and multiple contexts
- uses feedback to improve products, performances, key skills and transfer of learning
- self-assesses and self-adjusts individual learning through reflection against rigorous goals
- constructs new knowledge by building on prior knowledge and activating earlier ideas
- tests ideas, takes intellectual risks and learns from mistakes in pursuit of understanding
- experiences learning challenges that match individual abilities, needs and interests
- realizes that the capacity to learn is not fixed; ability and understanding can always improve

### COMMITMENTS

To accomplish our mission, we will implement the following action plan:

- value the uniqueness of students and believe in their ability to learn and succeed
- engage students in meaningful learning through a guaranteed, viable district curriculum that is rigorous and relevant
- ensure students experience respectful learning environments that are safe, welcoming and well-designed
- support the health, well-being, integrity and character development of students
- maintain a culture of accountability in which all departments, schools and programs collect and report relevant data on their progress toward Mission-driven goals
- develop and support strong professional communities that utilize data, knowledge, experience and research to improve practice and accomplish goals
- build positive relationships among students, families, staff and the broader community
- responsibly and efficiently allocate resources including finances, facilities, personnel and time
- cultivate the creativity and diversity of talents within all students
- recruit, employ, develop and retain an exceptional staff dedicated to representing Parkway's diverse community





# District Goals



1

## Parkway Goal 1

All students are learners who positively engage in an ever-changing world.

2

## Parkway Goal 2

Attract, employ, develop and retain an exceptional staff dedicated to and representative of Parkway's diverse community.

3

## Parkway Goal 3

Responsibly and efficiently allocate resources including finances, facilities, personnel and time.



# GOAL 1

All students are learners who positively engage in an ever-changing world.



[www.parkwayschools.net](http://www.parkwayschools.net)



## MEASURABLE OBJECTIVES

Each student will...

- ✓ ask and pursue meaningful questions.
- ✓ seek to understand the views, values and cultures of others.
- ✓ be kind and display concern for the well-being of self and others.
- ✓ transfer learning to new situations in and out of school.
- ✓ set, adjust and achieve goals to pursue a personal direction.
- ✓ meet or demonstrate growth toward state and local academic benchmarks across all curriculum areas.

## GOAL 2

Attract, employ, develop and retain an exceptional staff dedicated to and representative of Parkway's diverse community.



[www.parkwayschools.net](http://www.parkwayschools.net)



### MEASURABLE OBJECTIVES

- ✓ Parkway will be competitive in the education industry.
- ✓ The diversity of our teachers, administrators and supervisors will mirror that of our students in all departments, programs and schools.
- ✓ All employees will be effective in their role as measured by Parkway's evaluation model.
- ✓ Employee retention will remain above the state and national average.
- ✓ Each staff member will engage in professional learning that positively impacts the achievement of Parkway's diverse student population.



## GOAL 3

Responsibly and efficiently allocate resources including finances, facilities, personnel and time.



[www.parkwayschools.net](http://www.parkwayschools.net)



### MEASURABLE OBJECTIVES



Each school, department and program will maintain ethical and fiscally responsible practices to effectively accomplish mission.



All personnel, time and resources will be allocated responsibly and flexibly based on mission related needs of students and the financial reality of the district.



Each school, department and program will successfully integrate environmentally, socially, and fiscally sustainable best practices into their area of focus.



## **Significant Budget and Financial Policies and Processes**

### **Fund Types and Titles**

The accounts of the District are organized on the basis of legally established funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types are used by the District:

#### **General (Incidental) Fund**

This fund is the general operating fund of the District and accounts for expenditures for noncertified employees, pupil transportation costs, operation of plant, fringe benefits, student body activities, community services, the food service program, and any expenditure not required or permitted to be accounted for in other funds.

#### **Special Revenue (Teachers') Fund**

The Special Revenue (Teachers') Fund is a special revenue fund which accounts for expenditures for certified employees involved in administration and instruction, and includes revenues restricted, committed or assigned for the payment of teachers' salaries and certain benefits.

#### **Debt Service Fund**

This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for the periodic payment of principal, interest and fiscal charges on certain long-term debt.

#### **Capital Projects Fund**

This fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities or other capital assets.

### **Basis of Accounting**

Basis of accounting determines when transactions are reported on the financial statements. When budgeting the District uses the modified accrual basis of accounting at the fund level. At year end, the District also creates government wide statements using the accrual basis of accounting.

**Revenues:** On the modified accrual basis, revenues are recorded in the fiscal year in which the resources are measurable and available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within sixty days of the fiscal year-end.



Expenses: The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds at the fund reporting level.

### **Fund Balance Policies**

The District is required to maintain a balance of 17.3% per District policies for operating funds. Additionally, the budget must have an operating fund balance growth of 0.25% increase annually, or a minimum of 0.75% over a three year period, in order to increase the fund balance reserve. This can be accomplished through increase in revenue and/or reduced allocation of expenditures.

### **Budget process and timelines**

The District has a policy with a budget schedule that we use when creating the budget:

#### **December board meeting:**

- Tentative district goals for the budget
- Initial set of budget assumptions
- Estimated revenue projections

#### **January board meeting:**

- Revision of tentative district goals
- Revision of budget assumptions
- Revision of estimated revenue projections

#### **May board meeting:**

- Initial presentation of proposed budget

#### **June board meeting:**

- Board approval and adoption of budget

#### **November board meeting:**

- Revision of the adopted budget as a result of prior fiscal year data
- Revision of the adopted budget to include actual salary and benefit levels.
- Revision of school budgets as a result of actual enrollment information
- Revision of adopted budget to include carryover requests.

The executive section of the budget also includes information on the collaborative nature of the budget development.



## **Budget Implementation**

The District policy on budget implementation is below:

The district budget serves as the control to direct and limit expenditures. Sound principles of budget management require both adequate control and sufficient flexibility to meet the operational goals and objectives of the school district.

The superintendent is responsible for implementing and administering the budget within the following parameters: (a) the appropriated amount of the total budget shall not be exceeded without board approval; (b) the sum of the appropriations of the programs comprising the school budgets shall not be exceeded without Board approval.

If for any reason an appropriated amount, as explained above, needs to be exceeded, board of education approval must be granted before such an expenditure obligation is made. Conversely, if during the implementation of the budget, it is estimated that revenues will fall short of the original estimates, such estimated shortage will be reported to the board of education along with any recommended expenditure reductions to coincide with revenue shortfalls.

No appropriation in the budget for any purpose will be deemed a mandate to spend. Appropriations are deemed maximum authorizations to incur expenditures.

The District monitors the budget both through monthly reports provided to the board and in real time in the accounting system. The District's accounting system allows for budgets to be monitored in great detail. One of the primary ways budgets are monitored are by the individual program or school. If any program or school is close to exceeding their budget, the system will send a warning to the program or school as well as the finance office. There is a program budget report included in the financial section of this budget.



# FINANCIAL SECTION





## Financial Section Introduction

The financial section presents detailed revenue and expenditure information for the Fiscal Year(FY) 22 budget. Information is presented in a pyramid approach, with overall budget summaries, in aggregate and by fund presented first, followed by a detailed breakdown of the revenue and expenditure of each fund.

Fund information is presented with a four-year history, the FY22 budget, and a three-year projection. When data is available or meaningful for presentation, fund information is presented in terms of revenue by source, expenditure by function, expenditure by program and expenditure by object. The individual fund schedules provide historic, current, and future projected fund data on a single schedule to make it easier for readers to follow funds from historic activity to future revenue and expenditure expectations.

The information used to develop the budget forecasts are aligned with the District's five year forecast (governmental), district-wide improvements, bond repayment schedules and administrative goals and objectives.

Below is a recapitulation of all funds for the 2021-2022 budget:

	Operating Funds	Debt Service	Capital Projects	2018 Bond Issue	Total
Beginning Fund Balance	57,730,806	13,723,474	13,950,794	46,951,724	132,356,798
Total Revenue	248,598,437	26,549,558	588,694	100,000	275,836,689
Total Expenditures	246,127,281	24,362,056	3,018,327	35,000,000	308,507,664
Net Gain/(Loss)	2,471,156	2,187,502	(2,429,633)	(34,900,000)	(32,670,975)
Ending Fund Balance	60,201,962	15,910,976	11,521,161	12,051,724	99,685,823
Operating Fund Balance	24.46%				

As noted in the executive section, operating funds are budgeted to increase. The District aims for an operating fund balance increase of .25% per year. Operating funds are comprised of two individual funds, the general fund and the special revenue fund. The debt service fund is also projected to increase. The capital projects and bond issue fund are both budgeted to have a decrease in fund balance. The decrease is designed as part of our long term capital plans. The bond issue fund only has a gain in years where new debt is issued.



The following reports summarize the revenues, expenditures and fund balances in total and by fund. After those report detail information on revenues and expenditures in total and by fund are provided.

<b>PARKWAY SCHOOL DISTRICT</b> <b>REVENUES, EXPENDITURES, AND FUND BALANCE</b> <b>ALL FUNDS</b>								
	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Beginning Fund Balance	96,914,976	102,960,505	150,314,071	104,503,743	132,356,798	99,685,823	91,047,922	93,462,507
Revenue								
Local								
Property Tax	192,649,490	198,898,177	214,199,409	208,888,981	209,174,922	211,424,703	215,150,595	216,992,292
Proposition C	15,440,981	16,059,748	16,068,745	16,221,650	16,616,744	16,775,714	16,865,146	16,945,075
Student Activities	3,623,837	3,402,659	2,621,718	1,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Earnings On Investments	4,106,543	2,673,892	2,666,825	450,400	300,400	200,400	200,400	200,400
Vst Revenue	7,890,932	7,635,466	7,440,890	6,912,684	6,730,684	6,016,684	4,917,684	4,322,684
Other Local	19,049,128	20,557,634	12,811,919	9,845,284	9,614,980	14,009,508	14,283,865	14,458,867
Total Local Revenue	242,760,911	249,227,576	255,809,506	243,818,999	245,937,730	251,927,009	254,917,690	256,419,318
County	3,995,861	4,212,152	4,952,283	4,354,613	4,346,344	4,321,496	4,299,731	4,280,911
State	12,275,714	11,882,866	11,430,917	11,408,949	11,450,128	11,432,774	11,326,723	11,326,979
Federal	5,427,409	4,811,798	4,169,096	8,151,441	10,978,550	7,055,415	5,350,151	5,362,979
Other								
Bond Issuance	27,405,000	59,876,057	-	60,463,329	-	-	-	-
Transportation Reimbursements	2,884,503	2,638,361	2,105,430	2,357,297	3,098,578	3,140,652	3,183,536	3,227,247
Tuition - Other Districts	206,142	118,997	54,633	20,000	20,000	20,000	20,000	20,000
All Other Sources	35,219	42,873	5,359	5,359	5,359	5,359	5,359	5,359
Total Other Revenues	30,530,864	62,676,288	2,165,422	62,845,985	3,123,937	3,166,011	3,208,895	3,252,606
Total Revenues	294,990,759	332,810,680	278,527,224	330,579,987	275,836,689	277,902,705	279,103,190	280,642,793
Expenditures								
Salaries	147,877,902	150,148,782	151,200,734	154,423,945	158,763,059	161,620,794	164,129,969	167,084,308
Benefits	52,802,788	53,411,359	52,265,093	53,891,905	54,830,737	56,037,013	57,269,827	58,529,763
Purchased Services	13,236,711	12,142,133	11,979,622	14,439,486	14,290,640	14,290,640	13,990,640	13,990,640
Supplies And Materials	17,139,594	17,393,209	16,026,335	20,258,730	18,242,845	18,242,845	17,892,845	17,892,845
Capital Outlay	24,085,142	24,917,150	38,759,907	40,837,866	38,018,327	15,180,418	3,191,268	3,255,093
Debt Service	30,371,189	24,240,438	51,653,882	23,050,000	24,362,056	22,443,896	22,989,056	21,885,506
Student Activities	3,431,904	3,204,043	2,451,979	1,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Subtotal Expenditures	288,945,230	285,457,114	324,337,552	308,401,932	312,007,664	291,315,606	282,963,605	286,138,155
Identified Reductions	-	-	-	-	-	775,000	2,275,000	5,170,000
Anticipated Unexpended Budget	-	-	-	5,675,000	3,500,000	4,000,000	4,000,000	4,000,000
Total Expenditures	288,945,230	285,457,114	324,337,552	302,726,932	308,507,664	286,540,606	276,688,605	276,968,155
Net Gain/(Loss)	6,045,529	47,353,566	(45,810,328)	27,853,055	(32,670,975)	(8,637,901)	2,414,585	3,674,638
Ending Fund Balance	102,960,505	150,314,071	104,503,743	132,356,798	99,685,823	91,047,922	93,462,507	97,137,145



**PARKWAY SCHOOL DISTRICT  
REVENUES, EXPENDITURES, AND FUND BALANCE  
OPERATING FUNDS**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Beginning Fund Balance	44,415,182	46,492,486	48,429,218	55,794,538	57,730,806	60,201,962	61,724,295	62,347,214
Revenue								
Local								
Property Tax	168,199,861	169,896,726	182,082,400	184,179,730	183,428,700	185,401,567	188,668,859	190,283,871
Proposition C	15,440,981	16,059,748	16,068,745	16,221,650	16,616,744	16,775,714	16,865,146	16,945,075
Student Activities	3,623,837	3,402,659	2,621,718	1,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Earnings On Investments	798,120	1,407,075	1,162,584	100,000	100,000	100,000	100,000	100,000
VST Revenue	7,890,932	7,635,466	7,440,890	6,912,684	6,730,684	6,016,684	4,917,684	4,322,684
Other Local	18,311,669	19,457,266	12,109,541	9,306,990	9,026,686	13,371,214	13,595,571	13,720,573
Total Local Revenue	214,265,400	217,858,940	221,485,878	218,221,054	219,402,814	225,165,179	227,647,260	228,872,203
County	3,299,694	3,423,638	4,040,235	3,611,234	3,643,008	3,619,246	3,598,171	3,579,663
State	12,275,714	11,882,866	11,430,917	11,408,949	11,450,128	11,432,774	11,326,723	11,326,979
Federal	5,137,354	4,811,798	4,169,096	8,151,441	10,978,550	7,055,415	5,350,151	5,362,979
Other								
Transportation Reimbursements	2,884,503	2,638,361	2,105,430	2,357,297	3,098,578	3,140,652	3,183,536	3,227,247
Tuition - Other Districts	206,142	118,997	54,633	20,000	20,000	20,000	20,000	20,000
All Other Sources	35,219	42,873	5,359	5,359	5,359	5,359	5,359	5,359
Total Other Revenues	3,125,864	2,800,231	2,165,422	2,382,656	3,123,937	3,166,011	3,208,895	3,252,606
Total Revenues	238,104,026	240,777,473	243,291,548	243,775,334	248,598,437	250,438,625	251,131,200	252,394,430
Expenditures								
Salaries	147,877,902	150,148,782	151,200,734	154,423,945	158,763,059	161,620,794	164,129,969	167,084,308
Benefits	52,802,788	53,411,359	52,265,093	53,891,905	54,830,737	56,037,013	57,269,827	58,529,763
Purchased Services	13,236,711	12,142,133	11,979,622	14,439,486	14,290,640	14,290,640	13,990,640	13,990,640
Supplies And Materials	17,139,594	17,393,209	16,026,335	20,258,730	18,242,845	18,242,845	17,892,845	17,892,845
Debt Service	37,823	41,215	2,465	-	-	-	-	-
Student Activities	3,431,904	3,204,043	2,451,979	1,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Subtotal Expenditures	234,526,722	236,340,741	233,926,228	244,514,066	249,627,281	253,691,292	256,783,281	260,997,556
Identified Reductions	-	-	-	-	-	775,000	2,275,000	5,170,000
Anticipated Unexpended Budget	-	-	-	5,675,000	3,500,000	4,000,000	4,000,000	4,000,000
Total Expenditures	234,526,722	236,340,741	233,926,228	238,839,066	246,127,281	248,916,292	250,508,281	251,827,556
Transfer To Capital Projects	(1,500,000)	(2,500,000)	(2,000,000)	(3,000,000)	-	-	-	-
Net Gain/(Loss)	2,077,304	1,936,732	7,365,320	1,936,268	2,471,156	1,522,333	622,919	566,874
Ending Fund Balance	46,492,486	48,429,218	55,794,538	57,730,806	60,201,962	61,724,295	62,347,214	62,914,088
Operating Fund Balance	19.82%	20.49%	23.85%	24.17%	24.46%	24.80%	24.89%	24.98%



**PARKWAY SCHOOL DISTRICT  
REVENUES, EXPENDITURES, AND FUND BALANCE  
GENERAL FUND**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Beginning Fund Balance	43,490,036	43,019,139	44,296,815	48,046,316	47,193,384	52,474,356	58,811,395	60,755,622
Revenue								
Local								
Property Tax	58,873,800	59,462,721	63,727,292	64,460,889	64,202,672	64,893,204	66,036,803	66,602,080
Proposition C	-	-	-	-	-	-	-	-
Student Activities	3,623,837	3,402,659	2,621,718	1,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Earnings On Investments	766,159	1,315,430	1,115,286	95,000	95,000	95,000	95,000	95,000
VST Revenue	2,367,280	2,290,640	2,232,267	2,073,805	2,019,205	1,805,005	1,475,305	1,296,805
Other Local	11,407,722	11,727,883	7,909,113	4,979,628	5,375,531	9,688,019	9,880,015	9,972,332
Total Local Revenue	77,038,798	78,199,333	77,605,676	73,109,322	75,192,408	79,981,228	80,987,123	81,466,217
County	1,099,067	1,149,342	1,320,347	1,224,608	1,215,308	1,206,992	1,199,616	1,193,138
State	3,311,460	2,743,802	2,544,424	2,251,282	2,193,033	2,133,317	2,133,571	2,133,827
Federal	3,316,778	3,761,100	3,031,439	6,649,519	9,276,628	5,353,493	3,648,229	3,661,057
Other								
Transportation Reimbursements	2,884,503	2,638,361	2,105,430	2,357,297	3,098,578	3,140,652	3,183,536	3,227,247
Tuition - Other Districts	206,142	118,997	54,633	20,000	20,000	20,000	20,000	20,000
All Other Sources	35,219	42,873	5,359	5,359	5,359	5,359	5,359	5,359
Total Other Revenues	3,125,864	2,800,231	2,165,422	2,382,656	3,123,937	3,166,011	3,208,895	3,252,606
Total Revenues	87,891,967	88,653,808	86,667,308	85,617,387	91,001,314	91,841,041	91,177,434	91,706,845
Expenditures								
Salaries	37,775,786	37,969,281	37,370,336	37,514,845	38,131,685	38,818,056	39,316,781	40,024,483
Benefits	16,773,305	16,715,663	15,215,017	16,814,881	16,922,248	17,294,537	17,675,017	18,063,867
Purchased Services	10,204,452	9,552,721	9,851,675	12,256,863	11,623,564	11,623,564	11,323,564	11,323,564
Supplies And Materials	17,139,594	17,393,209	16,026,335	20,258,730	18,242,845	18,242,845	17,892,845	17,892,845
Debt Service	37,823	41,215	2,465	-	-	-	-	-
Student Activities	3,431,904	3,204,043	2,451,979	1,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Subtotal Expenditures	85,362,864	84,876,132	80,917,807	88,345,319	88,420,342	89,479,002	89,708,207	90,804,759
Identified Reductions	-	-	-	-	-	775,000	2,275,000	5,170,000
Anticipated Unexpended Budget	-	-	-	4,875,000	2,700,000	3,200,000	3,200,000	3,200,000
Total Expenditures	85,362,864	84,876,132	80,917,807	83,470,319	85,720,342	85,504,002	84,233,207	82,434,759
Transfers To Other Funds	(3,000,000)	(2,500,000)	(2,000,000)	(3,000,000)	-	-	(5,000,000)	(7,000,000)
Net Gain/(Loss)	(470,897)	1,277,676	3,749,501	(852,932)	5,280,972	6,337,039	1,944,227	2,272,086
Ending Fund Balance	43,019,139	44,296,815	48,046,316	47,193,384	52,474,356	58,811,395	60,755,622	63,027,708



**PARKWAY SCHOOL DISTRICT  
REVENUES, EXPENDITURES, AND FUND BALANCE  
SPECIAL REVENUE FUND**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Beginning Fund Balance	925,146	3,473,347	4,132,403	7,748,222	10,537,422	7,727,606	2,912,900	1,591,592
Revenue								
Local								
Property Tax	109,326,061	110,434,005	118,355,108	119,718,841	119,226,028	120,508,363	122,632,056	123,681,791
Proposition C	15,440,981	16,059,748	16,068,745	16,221,650	16,616,744	16,775,714	16,865,146	16,945,075
Earnings On Investments	31,961	91,645	47,298	5,000	5,000	5,000	5,000	5,000
VST Revenue	5,523,652	5,344,826	5,208,623	4,838,879	4,711,479	4,211,679	3,442,379	3,025,879
Other Local	6,903,947	7,729,383	4,200,428	4,327,362	3,651,155	3,683,195	3,715,556	3,748,241
Total Local Revenue	137,226,602	139,659,607	143,880,202	145,111,732	144,210,406	145,183,951	146,660,137	147,405,986
County	2,200,627	2,274,296	2,719,888	2,386,626	2,427,700	2,412,254	2,398,555	2,386,525
State	8,964,254	9,139,064	8,886,493	9,157,667	9,257,095	9,299,457	9,193,152	9,193,152
Federal	1,820,576	1,050,698	1,137,657	1,501,922	1,701,922	1,701,922	1,701,922	1,701,922
Total Revenues	150,212,059	152,123,665	156,624,240	158,157,947	157,597,123	158,597,584	159,953,766	160,687,585
Expenditures								
Salaries	110,102,116	112,179,501	113,830,398	116,909,100	120,631,374	122,802,738	124,813,188	127,059,825
Benefits	36,029,483	36,695,696	37,050,076	37,077,024	37,908,489	38,742,476	39,594,810	40,465,896
Purchased Services	3,032,259	2,589,412	2,127,947	2,182,623	2,667,076	2,667,076	2,667,076	2,667,076
Subtotal Expenditures	149,163,858	151,464,609	153,008,421	156,168,747	161,206,939	164,212,290	167,075,074	170,192,797
Identified Reductions	-	-	-	-	-	-	-	-
Anticipated Unexpended Budget	-	-	-	800,000	800,000	800,000	800,000	800,000
Total Expenditures	149,163,858	151,464,609	153,008,421	155,368,747	160,406,939	163,412,290	166,275,074	169,392,797
Transfer From General Fund	1,500,000	-	-	-	-	-	5,000,000	7,000,000
Net Gain/(Loss)	2,548,201	659,056	3,615,819	2,789,200	(2,809,816)	(4,814,706)	(1,321,308)	(1,705,212)
Ending Fund Balance	3,473,347	4,132,403	7,748,222	10,537,422	7,727,606	2,912,900	1,591,592	(113,620)



**PARKWAY SCHOOL DISTRICT  
REVENUES, EXPENDITURES, AND FUND BALANCE  
DEBT SERVICE FUND**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Beginning Fund Balance	13,767,360	36,717,985	36,159,219	11,259,389	13,723,474	15,910,976	20,292,466	24,586,706
Revenue								
Local								
Property Tax	22,185,774	22,214,649	25,276,326	24,709,251	25,746,222	26,023,136	26,481,736	26,708,421
Earnings On Investments	3,005,532	747,335	706,364	100,000	100,000	100,000	100,000	100,000
Total Local Revenue	25,191,306	22,961,984	25,982,690	24,809,251	25,846,222	26,123,136	26,581,736	26,808,421
County	642,408	641,617	740,637	704,834	703,336	702,250	701,560	701,248
Other								
Bond Issuance	27,405,000	-	-	-	-	-	-	-
Total Revenues	53,238,714	23,603,601	26,723,327	25,514,085	26,549,558	26,825,386	27,283,296	27,509,669
Expenditures								
Debt Service	30,288,089	24,162,367	51,623,157	23,050,000	24,362,056	22,443,896	22,989,056	21,885,506
Net Gain/(Loss)	22,950,625	(558,766)	(24,899,830)	2,464,085	2,187,502	4,381,490	4,294,240	5,624,163
Ending Fund Balance	36,717,985	36,159,219	11,259,389	13,723,474	15,910,976	20,292,466	24,586,706	30,210,869





**PARKWAY SCHOOL DISTRICT  
REVENUES, EXPENDITURES, AND FUND BALANCE  
CAPITAL PROJECTS FUND**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Beginning Fund Balance	718,716	2,253,613	9,572,874	15,597,402	13,950,794	11,521,161	9,031,161	6,528,587
Revenue								
Local								
Property Taxes	2,263,855	6,786,802	6,840,683	-	-	-	-	-
M&M tax	65,379	183,621	214,084	-	-	-	-	-
Earnings On Investments	234	222	442	400	400	400	400	400
Other Local	672,080	916,747	488,294	538,294	588,294	638,294	688,294	738,294
Total Local Revenue	3,001,548	7,887,392	7,543,503	538,694	588,694	638,694	688,694	738,694
County	53,759	146,897	171,411	38,545	-	-	-	-
Federal	290,055	-	-	-	-	-	-	-
Total Revenues	3,345,362	8,034,289	7,714,914	577,239	588,694	638,694	688,694	738,694
Expenditures								
Capital Outlay	3,265,188	3,178,172	3,662,126	5,223,847	3,018,327	3,128,694	3,191,268	3,255,093
Debt Service	45,277	36,856	28,260	-	-	-	-	-
Total Expenditures	3,310,465	3,215,028	3,690,386	5,223,847	3,018,327	3,128,694	3,191,268	3,255,093
Transfer From General Fund	1,500,000	2,500,000	2,000,000	3,000,000	-	-	-	-
Net Gain/(Loss)	1,534,897	7,319,261	6,024,528	(1,646,608)	(2,429,633)	(2,490,000)	(2,502,574)	(2,516,399)
Ending Fund Balance	2,253,613	9,572,874	15,597,402	13,950,794	11,521,161	9,031,161	6,528,587	4,012,188



**PARKWAY SCHOOL DISTRICT  
REVENUES, EXPENDITURES, AND FUND BALANCE  
2014 BOND ISSUE FUND - CAPITAL PROJECTS FUND**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Beginning Fund Balance	38,013,718	17,496,421	1,695,162	453,263	-	-	-	-
Revenue								
Local								
Earnings On Investments	302,657	199,786	23,913	-	-	-	-	-
Other								
Bond Issuance	-	-	-	-	-	-	-	-
Total Revenues	302,657	199,786	23,913	-	-	-	-	-
Expenditures								
2014 Bond Expenditures	20,819,954	16,001,045	1,265,812	453,263	-	-	-	-
Bond Issue Fees	-	-	-	-	-	-	-	-
Total Expenditures	20,819,954	16,001,045	1,265,812	453,263	-	-	-	-
Net Gain/(Loss)	(20,517,297)	(15,801,259)	(1,241,899)	(453,263)	-	-	-	-
Ending Fund Balance	17,496,421	1,695,162	453,263	-	-	-	-	-

**PARKWAY SCHOOL DISTRICT  
REVENUES, EXPENDITURES, AND FUND BALANCE  
2018 BOND ISSUE FUND - CAPITAL PROJECTS FUND**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Beginning Fund Balance	-	-	54,457,598	21,399,151	46,951,724	12,051,724	-	-
Revenue								
Earnings On Investments	-	319,474	773,522	250,000	100,000	-	-	-
Bond Issuance	-	59,876,057	-	60,463,329	-	-	-	-
Total Revenues	-	60,195,531	773,522	60,713,329	100,000	-	-	-
Expenditures								
2018 Bond Expenditures	-	5,133,730	33,831,969	35,000,000	35,000,000	12,051,724	-	-
Bond Issue Fees	-	604,203	-	160,756	-	-	-	-
Total Expenditures	-	5,737,933	33,831,969	35,160,756	35,000,000	12,051,724	-	-
Net Gain/(Loss)	-	54,457,598	(33,058,447)	25,552,573	(34,900,000)	(12,051,724)	-	-
Ending Fund Balance	-	54,457,598	21,399,151	46,951,724	12,051,724	-	-	-



## REVENUE BUDGET ANALYSIS

Parkway School District reports revenue by fund and source. Three prior years of actual data are presented along with the FY21 projection, the budget for FY22, and the forecasts for the next three years.

The chart below shows total revenue by fund:

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	FORECAST	FORECAST	FORECAST
General	87,891,967	88,653,808	86,667,308	85,617,387	91,001,314	91,841,041	91,177,434	91,706,845
Special Revenue	150,212,059	152,123,665	156,624,240	158,157,947	157,597,123	158,597,584	159,953,766	160,687,585
Debt Service	53,238,714	23,603,601	26,723,327	25,514,085	26,549,558	26,825,386	27,283,296	27,509,669
Capital Projects	3,345,362	8,034,289	7,714,914	577,239	588,694	638,694	688,694	738,694
2014 Bond Issue	302,657	199,786	23,913	-	-	-	-	-
2018 Bond Issue	-	60,195,531	773,522	60,713,329	100,000	-	-	-
	294,990,759	332,810,680	278,527,224	330,579,987	275,836,689	277,902,705	279,103,190	280,642,793

Revenues across all funds are expected to decrease \$54,743,298 (-16.6%), in fiscal year 2022. This decrease is primarily as a result of a bond issuance of \$60,463,329 in FY21. That drop is partially offset by increased federal revenues related to grants.

Revenues are also reported by sources and those sources are divided into five main categories by DESE. Those categories are:

**Local** - This source accounts for 89.2% of all District revenues. Local revenues are projected to increase \$2.12 million (.9%.) Most local revenues are staying relatively flat compared to fiscal year 2021. Property taxes are forecasted to increase only \$.26 million (.1%) due to the higher assessed valuation being offset by a lower projected tax rate. The largest local revenue increase is from student activities which are projected to increase by \$2 million. The increased revenue is due to the projection of schools being open all year. That revenue source is completely offset by a related increase in student activity expenses.



## Revenue by Source (continued)

Property taxes are the District's single largest source of local revenue and are based on three main factors:

- 1) Assessed valuation – Every odd year is a reassessment year and the 2022 fiscal year is a reassessment year. The District used \$5,473,261,645 as assessed valuation when budgeting property tax collections. That number is based on information provided by the St. Louis County Assessor's Office.
- 2) Levy per \$100 – We are forecasting that the operating levy will decrease to \$3.4910/\$100 for FY22 from \$3.6524. The rate is projected to decrease because any growth in property taxes from assessments is limited to CPI based on Missouri statute. New construction can also increase the allowable tax collections even with no CPI growth. The District is forecasting \$6,865,400 in new construction for FY22. The debt service rate will remain unchanged at \$.49.
- 3) Collection rates – The District is forecasting a collection rate of 96.0% for FY22. That rate is based on an analysis of our current and prior collection rates. This is a decrease of .20% from the forecasted FY21 collection rate.

These three factors combined, result in an increase in operating fund property tax collections of \$285,941(.14%).

**County** – The source accounts for 1.6% of all District revenues. The District forecasted a .2% decline in this category based on an anticipated decrease in County Stock Insurance Tax of 5.2% which is offset partially by a small increase of 1% in state assessed utility taxes. The changes are based on recent trends. County revenues are primarily comprised of fines and fees from the County School Fund, state assessed railroad and utility taxes, and proceeds of taxes paid by domestic insurance companies.

**State** - This source accounts for 4.2% of all District revenues. The District budgeted a .4% increase in this category. State revenues are primarily comprised of amounts received from the State Foundation Formula, transportation, and other state grants. The forecasted increase is mainly due to slight increase the state formula funding. Outside of the basic formula, we are forecasting most other state revenues to remain stable based on guidance provided by the state of Missouri.

**Federal** – This source accounts for 4.0% of all District revenues. The District budgeted a 34.7% increase in this category. Most federal revenues are projected to remain the same. The largest change is a budgeted increase in ESSER grants related to the pandemic. Federal revenues are primarily comprised of amounts received through the State for improving academic achievement of disadvantaged students through Title I programs, revenues received for programs for children who are at risk, teacher and principal training in mathematics and science through Title II and III program, lunch and breakfast programs and other grants. Federal lunch and breakfast grants are forecasted to be larger than historic due to a subsidy available through June 30, 2022.



**Other** – This source accounts for 1.1% of District revenues. Other revenues are primarily comprised of sales of assets, tuition from other Districts, transportation reimbursements from other Districts, and bond issuances/refunding. There is a large decrease in this category due to a general obligation bond issued in FY21 and no forecasted bond issues in FY22.

This chart is total revenue by source for all funds:

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Local	242,760,911	249,227,576	255,809,506	243,818,999	245,937,730	251,927,009	254,917,690	256,419,318
County	3,995,861	4,212,152	4,952,283	4,354,613	4,346,344	4,321,496	4,299,731	4,280,911
State	12,275,714	11,882,866	11,430,917	11,408,949	11,450,128	11,432,774	11,326,723	11,326,979
Federal	5,427,409	4,811,798	4,169,096	8,151,441	10,978,550	7,055,415	5,350,151	5,362,979
Other Sources	30,530,864	62,676,288	2,165,422	62,845,985	3,123,937	3,166,011	3,208,895	3,252,606
	294,990,759	332,810,680	278,527,224	330,579,987	275,836,689	277,902,705	279,103,190	280,642,793

This chart is total revenue by source for Operating Funds:

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Local	214,265,400	217,858,940	221,485,878	218,221,054	219,402,814	225,165,179	227,647,260	228,872,203
County	3,299,694	3,423,638	4,040,235	3,611,234	3,643,008	3,619,246	3,598,171	3,579,663
State	12,275,714	11,882,866	11,430,917	11,408,949	11,450,128	11,432,774	11,326,723	11,326,979
Federal	5,137,354	4,811,798	4,169,096	8,151,441	10,978,550	7,055,415	5,350,151	5,362,979
Other Sources	3,125,864	2,800,231	2,165,422	2,382,656	3,123,937	3,166,011	3,208,895	3,252,606
	238,104,026	240,777,473	243,291,548	243,775,334	248,598,437	250,438,625	251,131,200	252,394,430

The charts on the following pages detail revenues by source for all funds combined, operating funds, and each fund individually



**ACTUAL AND ANTICIPATED REVENUE ACCORDING TO SOURCE - MODIFIED ACCRUAL BASIS  
TOTAL ALL FUNDS**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Assessed Valuation	4,701,761,530	4,714,010,870	5,168,617,150	5,241,896,310	5,473,261,645	5,520,627,953	5,617,916,745	5,666,006,328
Levy Per \$100	4.2549	4.3872	4.1524	4.1424	3.9810	3.9810	3.9810	3.9810
Collection Rate of Current Taxes	96.23%	96.17%	98.77%	96.20%	96.00%	96.20%	96.20%	96.20%
<b>LOCAL REVENUE</b>								
Current Tax	200,205,047	206,813,085	214,622,093	217,140,313	217,890,546	219,776,199	223,649,266	225,563,712
Less: County Collection Fees	3,003,076	3,102,198	3,219,332	3,257,104	3,268,359	3,296,643	3,354,739	3,383,455
Uncoll. Taxes & Cnty. Settlement	4,552,481	4,812,710	(570,895)	4,994,228	5,447,265	5,054,853	5,143,932	5,187,965
Net Amount	192,649,490	198,898,177	211,973,656	208,888,981	209,174,922	211,424,703	215,150,595	216,992,292
Delinquent Taxes	-	-	2,225,753	-	-	-	-	-
Current & Delinquent Taxes	192,649,490	198,898,177	214,199,409	208,888,981	209,174,922	211,424,703	215,150,595	216,992,292
School District Trust Fund (Prop C)	15,440,981	16,059,748	16,068,745	16,221,650	16,616,744	16,775,714	16,865,146	16,945,075
In Lieu of Taxes	126,237	177,306	187,852	187,852	187,852	187,852	187,852	187,852
Financial Institution Tax	5,637,897	7,117,352	577,914	500,000	500,000	500,000	500,000	500,000
M & M Surtax	4,922,889	4,780,274	5,910,440	5,969,544	4,929,240	4,978,532	5,028,318	5,078,601
Tuition, Early Childhood & Preschool	1,579,612	1,688,320	933,571	950,000	1,560,000	1,610,000	1,660,000	1,710,000
Tuition, Summer Camps	299,890	361,270	-	361,270	361,270	361,270	361,270	361,270
Tuition, Comm Ed & Swim Club	1,141,236	982,178	961,412	721,061	721,061	1,121,061	1,221,061	1,221,061
Earnings on Investments	3,803,886	2,154,632	1,869,390	200,400	200,400	200,400	200,400	200,400
Earnings on Bond Funds	302,657	519,260	797,435	250,000	100,000	-	-	-
Food Service	4,209,014	4,016,924	3,223,037	100,000	250,000	4,095,236	4,119,807	4,144,526
School Stores	32,476	50,014	31,512	50,014	50,014	50,014	50,014	50,014
Use of Premises	106,462	142,424	64,026	142,424	142,424	142,424	142,424	142,424
Tuition Reimbursement - VST	7,890,932	7,635,466	7,440,890	6,912,684	6,730,684	6,016,684	4,917,684	4,322,684
Student Activities	3,623,837	3,402,659	2,621,718	1,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Other Local	993,415	1,241,572	922,155	863,119	913,119	963,119	1,013,119	1,063,119
Total Local Revenue	242,760,911	249,227,576	255,809,506	243,818,999	245,937,730	251,927,009	254,917,690	256,419,318
<b>COUNTY REVENUE</b>								
Fines, Forfeitures, Escheats	159,482	139,790	267,788	145,676	170,676	170,676	170,676	170,676
State Assessed Utility Tax	3,023,453	3,117,174	3,126,872	3,035,251	3,065,604	3,096,260	3,127,223	3,158,495
County Stock Insurance	812,926	955,188	1,557,623	1,173,686	1,110,064	1,054,560	1,001,832	951,740
Total County Revenue	3,995,861	4,212,152	4,952,283	4,354,613	4,346,344	4,321,496	4,299,731	4,280,911



**ACTUAL AND ANTICIPATED REVENUE ACCORDING TO SOURCE - MODIFIED ACCRUAL BASIS  
TOTAL ALL FUNDS (Continued)**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
<b>STATE REVENUE</b>								
Basic Formula	2,702,394	2,411,230	3,504,068	3,715,184	3,803,159	3,843,884	3,847,313	3,845,676
Transportation	1,168,043	1,230,079	1,223,625	1,226,076	1,226,076	1,226,076	1,226,076	1,226,076
Classroom Trust	6,406,422	6,436,221	5,079,240	5,086,060	5,097,516	5,099,153	5,100,789	5,102,426
Educational Screening/PAT	432,655	449,195	533,779	377,003	377,000	377,000	377,000	377,000
Career Education	43,963	84,152	171,339	171,339	171,339	111,370	-	-
Food Service	39,607	37,871	41,637	41,887	42,138	42,391	42,645	42,901
AEL	1,231,067	1,030,974	661,304	732,900	732,900	732,900	732,900	732,900
Vocational Tech Education	-	-	-	-	-	-	-	-
Mo Preschool Project	230,000	184,888	184,631	58,500	-	-	-	-
Other State	21,563	18,256	31,294	-	-	-	-	-
<b>Total State Revenue</b>	<b>12,275,714</b>	<b>11,882,866</b>	<b>11,430,917</b>	<b>11,408,949</b>	<b>11,450,128</b>	<b>11,432,774</b>	<b>11,326,723</b>	<b>11,326,979</b>
<b>FEDERAL REVENUE</b>								
Medicaid	105,360	71,597	114,761	74,000	74,000	74,000	74,000	74,000
Perkins Basic Grant	134,879	66,462	252,132	182,951	182,951	182,951	182,951	182,951
Adult Basic Education	271,184	581,500	839,318	793,975	793,975	793,975	793,975	793,975
IDEA Grants	36,433	-	-	17,047	-	-	-	-
School Lunch/Breakfast Program	2,145,448	2,108,374	1,572,289	2,372,289	5,933,411	2,125,276	2,138,028	2,150,856
Title I	1,480,159	928,229	927,654	1,300,000	1,500,000	1,500,000	1,500,000	1,500,000
Title III LEP and Immigrant	154,529	128,737	171,504	171,504	171,504	171,504	171,504	171,504
Title II	802,036	690,761	190,519	260,000	260,000	260,000	260,000	260,000
Title IV	-	-	29,517	71,922	71,922	71,922	71,922	71,922
Cares Act/FEMA	-	-	71,402	2,749,982	1,833,016	1,718,016	-	-
Other Federal	297,381	236,138	-	157,771	157,771	157,771	157,771	157,771
<b>Total Federal Revenue</b>	<b>5,427,409</b>	<b>4,811,798</b>	<b>4,169,096</b>	<b>8,151,441</b>	<b>10,978,550</b>	<b>7,055,415</b>	<b>5,350,151</b>	<b>5,362,979</b>
<b>OTHER FUNDING SOURCES</b>								
Sale of Property	35,219	42,873	5,359	5,359	5,359	5,359	5,359	5,359
Tuition - Other Districts	206,142	118,997	54,633	20,000	20,000	20,000	20,000	20,000
Transportation Other Districts SSD	2,884,503	2,638,361	2,105,430	2,357,297	3,098,578	3,140,652	3,183,536	3,227,247
Other	-	-	-	-	-	-	-	-
Bond Issue/Refunding Proceeds	27,405,000	59,876,057	-	60,463,329	-	-	-	-
<b>Total Other Funding Sources</b>	<b>30,530,864</b>	<b>62,676,288</b>	<b>2,165,422</b>	<b>62,845,985</b>	<b>3,123,937</b>	<b>3,166,011</b>	<b>3,208,895</b>	<b>3,252,606</b>
<b>TOTAL ALL REVENUE</b>	<b>294,990,759</b>	<b>332,810,680</b>	<b>278,527,224</b>	<b>330,579,987</b>	<b>275,836,689</b>	<b>277,902,705</b>	<b>279,103,190</b>	<b>280,642,793</b>





**ACTUAL AND ANTICIPATED REVENUE ACCORDING TO SOURCE - MODIFIED ACCRUAL BASIS  
OPERATING FUNDS**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Assessed Valuation	4,701,761,530	4,714,010,870	5,168,617,150	5,241,896,310	5,473,261,645	5,520,627,953	5,617,916,745	5,666,006,328
Levy Per \$100	3.7149	3.7475	3.5298	3.6524	3.4910	3.4910	3.4910	3.4910
Collection Rate of Current Taxes	96.23%	96.17%	98.77%	96.20%	96.00%	96.20%	96.20%	96.20%
<b>LOCAL REVENUE</b>								
Current Tax	174,796,524	176,657,558	182,441,702	191,455,021	191,071,564	192,725,122	196,121,474	197,800,281
Less: County Collection Fees	2,621,948	2,649,865	2,736,626	2,871,825	2,866,074	2,890,877	2,941,822	2,967,004
Uncoll. Taxes & Cnty. Settlement	3,974,715	4,110,967	(485,295)	4,403,466	4,776,790	4,432,678	4,510,793	4,549,406
Net Amount	168,199,861	169,896,726	180,190,371	184,179,730	183,428,700	185,401,567	188,668,859	190,283,871
Delinquent Taxes	-	-	1,892,029	-	-	-	-	-
Current & Delinquent Taxes	168,199,861	169,896,726	182,082,400	184,179,730	183,428,700	185,401,567	188,668,859	190,283,871
School District Trust Fund (Prop C)	15,440,981	16,059,748	16,068,745	16,221,650	16,616,744	16,775,714	16,865,146	16,945,075
In Lieu of Taxes	126,237	177,306	187,852	187,852	187,852	187,852	187,852	187,852
Financial Institution Tax	5,637,897	7,117,352	577,914	500,000	500,000	500,000	500,000	500,000
M & M Surtax	4,857,510	4,596,653	5,696,356	5,969,544	4,929,240	4,978,532	5,028,318	5,078,601
Tuition, Early Childhood & Preschool	1,579,612	1,688,320	933,571	950,000	1,560,000	1,610,000	1,660,000	1,710,000
Tuition, Summer Camps	299,890	361,270	-	361,270	361,270	361,270	361,270	361,270
Tuition, Comm Ed & Swim Club	1,141,236	982,178	961,412	721,061	721,061	1,121,061	1,221,061	1,221,061
Earnings on Investments	798,120	1,407,075	1,162,584	100,000	100,000	100,000	100,000	100,000
Food Service	4,209,014	4,016,924	3,223,037	100,000	250,000	4,095,236	4,119,807	4,144,526
School Stores	32,476	50,014	31,512	50,014	50,014	50,014	50,014	50,014
Use of Premises	106,462	142,424	64,026	142,424	142,424	142,424	142,424	142,424
Tuition Reimbursement - VST	7,890,932	7,635,466	7,440,890	6,912,684	6,730,684	6,016,684	4,917,684	4,322,684
Student Activities	3,623,837	3,402,659	2,621,718	1,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Other Local	321,335	324,825	433,861	324,825	324,825	324,825	324,825	324,825
Total Local Revenue	214,265,400	217,858,940	221,485,878	218,221,054	219,402,814	225,165,179	227,647,260	228,872,203
<b>COUNTY REVENUE</b>								
Fines, Forfeitures, Escheats	159,482	139,790	267,788	145,676	170,676	170,676	170,676	170,676
State Assessed Utility Tax	2,420,903	2,467,936	2,448,369	2,472,852	2,497,581	2,522,557	2,547,783	2,573,261
County Stock Insurance	719,309	815,912	1,324,078	992,706	974,751	926,013	879,712	835,726
Total County Revenue	3,299,694	3,423,638	4,040,235	3,611,234	3,643,008	3,619,246	3,598,171	3,579,663



**ACTUAL AND ANTICIPATED REVENUE ACCORDING TO SOURCE - MODIFIED ACCRUAL BASIS  
OPERATING FUNDS (Continued)**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
<b>STATE REVENUE</b>								
Basic Formula	2,702,394	2,411,230	3,504,068	3,715,184	3,803,159	3,843,884	3,847,313	3,845,676
Transportation	1,168,043	1,230,079	1,223,625	1,226,076	1,226,076	1,226,076	1,226,076	1,226,076
Classroom Trust	6,406,422	6,436,221	5,079,240	5,086,060	5,097,516	5,099,153	5,100,789	5,102,426
Educational Screening/PAT	432,655	449,195	533,779	377,003	377,000	377,000	377,000	377,000
Career Education	43,963	84,152	171,339	171,339	171,339	111,370	-	-
Food Service	39,607	37,871	41,637	41,887	42,138	42,391	42,645	42,901
AEL	1,231,067	1,030,974	661,304	732,900	732,900	732,900	732,900	732,900
Mo Preschool Project	230,000	184,888	184,631	58,500	-	-	-	-
Other State	21,563	18,256	31,294	-	-	-	-	-
<b>Total State Revenue</b>	<b>12,275,714</b>	<b>11,882,866</b>	<b>11,430,917</b>	<b>11,408,949</b>	<b>11,450,128</b>	<b>11,432,774</b>	<b>11,326,723</b>	<b>11,326,979</b>
<b>FEDERAL REVENUE</b>								
Medicaid	105,360	71,597	114,761	74,000	74,000	74,000	74,000	74,000
Perkins	134,879	66,462	252,132	182,951	182,951	182,951	182,951	182,951
Adult Basic Education	271,184	581,500	839,318	793,975	793,975	793,975	793,975	793,975
IDEA Grants	36,433	-	-	17,047	-	-	-	-
School Lunch/Breakfast Program	2,145,448	2,108,374	1,572,289	2,372,289	5,933,411	2,125,276	2,138,028	2,150,856
Title I	1,480,159	928,229	927,654	1,300,000	1,500,000	1,500,000	1,500,000	1,500,000
Title III LEP and Immigrant	154,529	128,737	171,504	171,504	171,504	171,504	171,504	171,504
Title II & Math and Science	802,036	690,761	190,519	260,000	260,000	260,000	260,000	260,000
Title IV	-	-	29,517	71,922	71,922	71,922	71,922	71,922
CARES Act/FEMA	-	-	71,402	2,749,982	1,833,016	1,718,016	-	-
Other Federal	7,326	236,138	-	157,771	157,771	157,771	157,771	157,771
<b>Total Federal Revenue</b>	<b>5,137,354</b>	<b>4,811,798</b>	<b>4,169,096</b>	<b>8,151,441</b>	<b>10,978,550</b>	<b>7,055,415</b>	<b>5,350,151</b>	<b>5,362,979</b>
<b>OTHER FUNDING SOURCES</b>								
Sale of Property	35,219	42,873	5,359	5,359	5,359	5,359	5,359	5,359
Tuition - Other Districts	206,142	118,997	54,633	20,000	20,000	20,000	20,000	20,000
Transportation Other Districts SSD	2,884,503	2,638,361	2,105,430	2,357,297	3,098,578	3,140,652	3,183,536	3,227,247
Other	-	-	-	-	-	-	-	-
<b>Total Other Funding Sources</b>	<b>3,125,864</b>	<b>2,800,231</b>	<b>2,165,422</b>	<b>2,382,656</b>	<b>3,123,937</b>	<b>3,166,011</b>	<b>3,208,895</b>	<b>3,252,606</b>
<b>TOTAL ALL REVENUE</b>	<b>238,104,026</b>	<b>240,777,473</b>	<b>243,291,548</b>	<b>243,775,334</b>	<b>248,598,437</b>	<b>250,438,625</b>	<b>251,131,200</b>	<b>252,394,430</b>
Perecnt Change	3.67%	1.12%	1.04%	0.20%	1.98%	0.74%	0.28%	0.50%



**ACTUAL AND ANTICIPATED REVENUE ACCORDING TO SOURCE - MODIFIED ACCRUAL BASIS  
GENERAL REVENUE FUND**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Assessed Valuation	4,705,282,070	4,714,010,870	5,168,617,150	5,241,896,310	5,473,261,645	5,520,627,953	5,617,916,745	5,666,006,328
Levy Per \$100	1.3003	1.3116	1.2354	1.2783	1.2219	1.2219	1.2219	1.2219
Collection Rate of Current Taxes	96.23%	96.17%	98.77%	96.20%	96.00%	96.20%	96.20%	96.20%
<b>LOCAL REVENUE</b>								
Current Tax	61,182,783	61,828,967	63,853,045	67,007,161	66,877,784	67,456,553	68,645,325	69,232,931
Less: County Collection Fees	917,742	927,436	957,796	1,005,107	1,003,167	1,011,848	1,029,680	1,038,494
Uncoll. Taxes & Cnty. Settlement	1,391,241	1,438,810	(169,849)	1,541,165	1,671,945	1,551,501	1,578,842	1,592,357
Net Amount	58,873,800	59,462,721	63,065,098	64,460,889	64,202,672	64,893,204	66,036,803	66,602,080
Delinquent Taxes	-	-	662,194	-	-	-	-	-
Current & Delinquent Taxes	58,873,800	59,462,721	63,727,292	64,460,889	64,202,672	64,893,204	66,036,803	66,602,080
In Lieu of Taxes	44,193	62,057	65,748	65,748	65,748	65,748	65,748	65,748
Financial Institution Tax	1,973,264	2,491,073	202,270	174,997	174,997	174,997	174,997	174,997
M & M Surtax	1,700,240	1,608,798	1,993,676	2,089,289	1,725,192	1,742,444	1,759,869	1,777,467
Tuition, Early Childhood & Preschool	1,579,612	1,688,320	933,571	950,000	1,560,000	1,610,000	1,660,000	1,710,000
Tuition, Summer & 6th Grade Camps	299,890	361,270	-	361,270	361,270	361,270	361,270	361,270
Tuition, Comm Ed & Swim Club	1,141,236	982,178	961,412	721,061	721,061	1,121,061	1,221,061	1,221,061
Earnings on Investments	766,159	1,315,430	1,115,286	95,000	95,000	95,000	95,000	95,000
Food Service	4,209,014	4,016,924	3,223,037	100,000	250,000	4,095,236	4,119,807	4,144,526
School Stores	32,476	50,014	31,512	50,014	50,014	50,014	50,014	50,014
Use of Premises	106,462	142,424	64,026	142,424	142,424	142,424	142,424	142,424
Tuition Reimbursement - VST	2,367,280	2,290,640	2,232,267	2,073,805	2,019,205	1,805,005	1,475,305	1,296,805
Student Activities	3,623,837	3,402,659	2,621,718	1,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Other Local	321,335	324,825	433,861	324,825	324,825	324,825	324,825	324,825
Total Local Revenue	77,038,798	78,199,333	77,605,676	73,109,322	75,192,408	79,981,228	80,987,123	81,466,217
<b>COUNTY REVENUE</b>								
State Assessed Utility Tax	847,316	863,778	856,929	865,498	874,153	882,895	891,724	900,641
County Stock Insurance	251,751	285,564	463,418	359,110	341,155	324,097	307,892	292,497
Total County Revenue	1,099,067	1,149,342	1,320,347	1,224,608	1,215,308	1,206,992	1,199,616	1,193,138



**ACTUAL AND ANTICIPATED REVENUE ACCORDING TO SOURCE - MODIFIED ACCRUAL BASIS  
GENERAL REVENUE FUND (Continued)**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
<b>STATE REVENUE</b>								
Basic Formula	96,493	-	-	-	-	-	-	-
Transportation	1,168,043	1,230,079	1,223,625	1,226,076	1,226,076	1,226,076	1,226,076	1,226,076
Classroom Trust	343,387	-	-	-	-	-	-	-
Educational Screening/PAT	152,157	157,582	341,964	131,950	131,950	131,950	131,950	131,950
Career Education	29,143	84,152	59,969	59,969	59,969	-	-	-
Food Service	39,607	37,871	41,637	41,887	42,138	42,391	42,645	42,901
AEL	1,231,067	1,030,974	661,304	732,900	732,900	732,900	732,900	732,900
Mo Preschool Project	230,000	184,888	184,631	58,500	-	-	-	-
Other State	21,563	18,256	31,294	-	-	-	-	-
<b>Total State Revenue</b>	<b>3,311,460</b>	<b>2,743,802</b>	<b>2,544,424</b>	<b>2,251,282</b>	<b>2,193,033</b>	<b>2,133,317</b>	<b>2,133,571</b>	<b>2,133,827</b>
<b>FEDERAL REVENUE</b>								
Medicaid	105,360	71,597	114,761	74,000	74,000	74,000	74,000	74,000
Perkins	134,879	66,462	252,132	182,951	182,951	182,951	182,951	182,951
Adult Basic Education	271,184	581,500	839,318	793,975	793,975	793,975	793,975	793,975
IDEA Grants	36,433	-	-	17,047	-	-	-	-
School Lunch/Breakfast Program	2,145,448	2,108,374	1,572,289	2,372,289	5,933,411	2,125,276	2,138,028	2,150,856
Title III LEP and Immigrant	154,529	128,737	171,504	171,504	171,504	171,504	171,504	171,504
Title II	461,619	568,292	10,033	130,000	130,000	130,000	130,000	130,000
CARES Act/FEMA	-	-	71,402	2,749,982	1,833,016	1,718,016	-	-
Other Federal	7,326	236,138	-	157,771	157,771	157,771	157,771	157,771
<b>Total Federal Revenue</b>	<b>3,316,778</b>	<b>3,761,100</b>	<b>3,031,439</b>	<b>6,649,519</b>	<b>9,276,628</b>	<b>5,353,493</b>	<b>3,648,229</b>	<b>3,661,057</b>
<b>OTHER FUNDING SOURCES</b>								
Sale of Property	35,219	42,873	5,359	5,359	5,359	5,359	5,359	5,359
Tuition - Other Districts	206,142	118,997	54,633	20,000	20,000	20,000	20,000	20,000
Transportation Other Districts SSD	2,884,503	2,638,361	2,105,430	2,357,297	3,098,578	3,140,652	3,183,536	3,227,247
<b>Total Other Funding Sources</b>	<b>3,125,864</b>	<b>2,800,231</b>	<b>2,165,422</b>	<b>2,382,656</b>	<b>3,123,937</b>	<b>3,166,011</b>	<b>3,208,895</b>	<b>3,252,606</b>
<b>TOTAL ALL REVENUE</b>	<b>87,891,967</b>	<b>88,653,808</b>	<b>86,667,308</b>	<b>85,617,387</b>	<b>91,001,314</b>	<b>91,841,041</b>	<b>91,177,434</b>	<b>91,706,845</b>



**ACTUAL AND ANTICIPATED REVENUE ACCORDING TO SOURCE - MODIFIED ACCRUAL BASIS  
SPECIAL REVENUE FUND**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Assessed Valuation	4,705,282,070	4,714,010,870	5,168,617,150	5,241,896,310	5,473,261,645	5,520,627,953	5,617,916,745	5,666,006,328
Levy Per \$100	2.4146	2.4359	2.2944	2.3741	2.2691	2.2691	2.2691	2.2691
Collection Rate of Current Taxes	96.23%	96.17%	98.77%	96.20%	96.00%	96.20%	96.20%	96.20%
<b>LOCAL REVENUE</b>								
Current Tax	113,613,741	114,828,591	118,588,657	124,447,860	124,193,780	125,268,569	127,476,149	128,567,350
Less: County Collection Fees	1,704,206	1,722,429	1,778,830	1,866,718	1,862,907	1,879,029	1,912,142	1,928,510
Uncoll. Taxes & Cnty. Settlement	2,583,474	2,672,157	(315,446)	2,862,301	3,104,845	2,881,177	2,931,951	2,957,049
Net Amount	109,326,061	110,434,005	117,125,273	119,718,841	119,226,028	120,508,363	122,632,056	123,681,791
Delinquent Taxes	-	-	1,229,835	-	-	-	-	-
Current & Delinquent Taxes	109,326,061	110,434,005	118,355,108	119,718,841	119,226,028	120,508,363	122,632,056	123,681,791
School District trust Fund (Prop C)	15,440,981	16,059,748	16,068,745	16,221,650	16,616,744	16,775,714	16,865,146	16,945,075
In Lieu of Taxes	82,044	115,249	122,104	122,104	122,104	122,104	122,104	122,104
Financial Institution Tax	3,664,633	4,626,279	375,644	325,003	325,003	325,003	325,003	325,003
M & M Surtax	3,157,270	2,987,855	3,702,680	3,880,255	3,204,048	3,236,088	3,268,449	3,301,134
Earnings on Investments	31,961	91,645	47,298	5,000	5,000	5,000	5,000	5,000
Tuition Reimbursement - VST	5,523,652	5,344,826	5,208,623	4,838,879	4,711,479	4,211,679	3,442,379	3,025,879
Total Local Revenue	137,226,602	139,659,607	143,880,202	145,111,732	144,210,406	145,183,951	146,660,137	147,405,986
<b>COUNTY REVENUE</b>								
Fines, Forfeitures, Escheats	159,482	139,790	267,788	145,676	170,676	170,676	170,676	170,676
State Assessed Utility Tax	1,573,587	1,604,158	1,591,440	1,607,354	1,623,428	1,639,662	1,656,059	1,672,620
County Stock Insurance	467,558	530,348	860,660	633,596	633,596	601,916	571,820	543,229
Total County Revenue	2,200,627	2,274,296	2,719,888	2,386,626	2,427,700	2,412,254	2,398,555	2,386,525
<b>STATE REVENUE</b>								
Basic Formula	2,605,901	2,411,230	3,504,068	3,715,184	3,803,159	3,843,884	3,847,313	3,845,676
Classroom Trust	6,063,035	6,436,221	5,079,240	5,086,060	5,097,516	5,099,153	5,100,789	5,102,426
Educational Screening/PAT	280,498	291,613	191,815	245,053	245,050	245,050	245,050	245,050
Career Education	14,820	-	111,370	111,370	111,370	111,370	-	-
Total State Revenue	8,964,254	9,139,064	8,886,493	9,157,667	9,257,095	9,299,457	9,193,152	9,193,152
<b>FEDERAL REVENUE</b>								
Title I	1,480,159	928,229	927,654	1,300,000	1,500,000	1,500,000	1,500,000	1,500,000
Title II	340,417	122,469	180,486	130,000	130,000	130,000	130,000	130,000
Title IV	-	-	29,517	71,922	71,922	71,922	71,922	71,922
Other Federal	-	-	-	-	-	-	-	-
Total Federal Revenue	1,820,576	1,050,698	1,137,657	1,501,922	1,701,922	1,701,922	1,701,922	1,701,922
<b>TOTAL ALL REVENUE</b>	<b>150,212,059</b>	<b>152,123,665</b>	<b>156,624,240</b>	<b>158,157,947</b>	<b>157,597,123</b>	<b>158,597,584</b>	<b>159,953,766</b>	<b>160,687,585</b>



**ACTUAL AND ANTICIPATED REVENUE ACCORDING TO SOURCE - MODIFIED ACCRUAL BASIS  
DEBT SERVICE FUND**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Assessed Valuation	4,705,282,070	4,714,010,870	5,168,617,150	5,241,896,310	5,473,261,645	5,520,627,953	5,617,916,745	5,666,006,328
Levy Per \$100	0.4900	0.4900	0.4900	0.4900	0.4900	0.4900	0.4900	0.4900
Collection Rate of Current Taxes	96.23%	96.17%	98.77%	96.20%	96.00%	96.20%	96.20%	96.20%
<b>LOCAL REVENUE</b>								
Current Tax	23,055,882	23,098,653	25,326,203	25,685,292	26,818,982	27,051,077	27,527,792	27,763,431
Less: County Collection Fees	345,838	346,480	379,893	385,279	402,285	405,766	412,917	416,451
Uncoll. Taxes & Cnty. Settlement	524,270	537,524	(67,368)	590,762	670,475	622,175	633,139	638,559
Net Amount	22,185,774	22,214,649	25,013,678	24,709,251	25,746,222	26,023,136	26,481,736	26,708,421
Delinquent Taxes	-	-	262,648	-	-	-	-	-
Current & Delinquent Taxes	22,185,774	22,214,649	25,276,326	24,709,251	25,746,222	26,023,136	26,481,736	26,708,421
Earnings on Investments	3,005,532	747,335	706,364	100,000	100,000	100,000	100,000	100,000
Total Local Revenue	25,191,306	22,961,984	25,982,690	24,809,251	25,846,222	26,123,136	26,581,736	26,808,421
<b>COUNTY REVENUE</b>								
State Assessed Utility Tax	548,791	534,933	556,831	562,399	568,023	573,703	579,440	585,234
County Stock Insurance	93,617	106,684	183,806	142,435	135,313	128,547	122,120	116,014
Total County Revenue	642,408	641,617	740,637	704,834	703,336	702,250	701,560	701,248
<b>OTHER FUNDING SOURCES</b>								
Bond Issue/Refunding Proceeds	27,405,000	-	-	-	-	-	-	-
<b>TOTAL ALL REVENUE</b>	<b>53,238,714</b>	<b>23,603,601</b>	<b>26,723,327</b>	<b>25,514,085</b>	<b>26,549,558</b>	<b>26,825,386</b>	<b>27,283,296</b>	<b>27,509,669</b>



**ACTUAL AND ANTICIPATED REVENUE ACCORDING TO SOURCE - MODIFIED ACCRUAL BASIS  
CAPITAL PROJECTS FUND**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Assessed Valuation	4,705,282,070	4,714,010,870	5,169,095,210	NA	NA	NA	NA	NA
Levy Per \$100	0.0500	0.1497	0.1326	-	-	-	-	-
Collection Rate of Current Taxes	96.23%	96.17%	98.77%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LOCAL REVENUE</b>								
Current Tax	2,352,641	7,056,874	6,854,188	-	-	-	-	-
Less: County Collection Fees	35,290	105,853	102,813	-	-	-	-	-
Uncoll. Taxes & Cnty. Settlement	53,496	164,219	(18,232)	-	-	-	-	-
Net Amount	2,263,855	6,786,802	6,769,607	-	-	-	-	-
Delinquent Taxes	-	-	71,076	-	-	-	-	-
Current & Delinquent Taxes	2,263,855	6,786,802	6,840,683	-	-	-	-	-
M&M Tax	65,379	183,621	214,084	-	-	-	-	-
Earnings on Investments	234	222	442	400	400	400	400	400
Other Local	672,080	916,747	488,294	538,294	588,294	638,294	688,294	738,294
Total Local Revenue	3,001,548	7,887,392	7,543,503	538,694	588,694	638,694	688,694	738,694
<b>COUNTY REVENUE</b>								
State Assessed Utility Tax	53,759	114,305	121,672	-	-	-	-	-
County Stock Insurance	-	32,592	49,739	38,545	-	-	-	-
Total County Revenue	53,759	146,897	171,411	38,545	-	-	-	-
<b>FEDERAL REVENUE</b>								
Perkins Basic Grant	-	-	-	-	-	-	-	-
CNG Grant	290,055	-	-	-	-	-	-	-
Total Federal Revenue	290,055	-	-	-	-	-	-	-
<b>TOTAL ALL REVENUE</b>	<b>3,345,362</b>	<b>8,034,289</b>	<b>7,714,914</b>	<b>577,239</b>	<b>588,694</b>	<b>638,694</b>	<b>688,694</b>	<b>738,694</b>



**ACTUAL AND ANTICIPATED REVENUE ACCORDING TO SOURCE - MODIFIED ACCRUAL BASIS  
2014 BOND ISSUE CAPITAL PROJECTS FUND**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
LOCAL REVENUE								
Earnings on Bond Funds	302,657	199,786	23,913	-	-	-	-	-
OTHER FUNDING SOURCES								
Bond Issue/Refunding Proceeds	-	-	-	-	-	-	-	-
TOTAL ALL REVENUE	302,657	199,786	23,913	-	-	-	-	-

**ACTUAL AND ANTICIPATED REVENUE ACCORDING TO SOURCE - MODIFIED ACCRUAL BASIS  
2018 BOND ISSUE CAPITAL PROJECTS FUND**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
LOCAL REVENUE								
Earnings on Bond Funds	-	319,474	773,522	250,000	100,000	-	-	-
OTHER FUNDING SOURCES								
Bond Issue/Refunding Proceeds	-	59,876,057	-	60,463,329	-	-	-	-
TOTAL ALL REVENUE	-	60,195,531	773,522	60,713,329	100,000	-	-	-





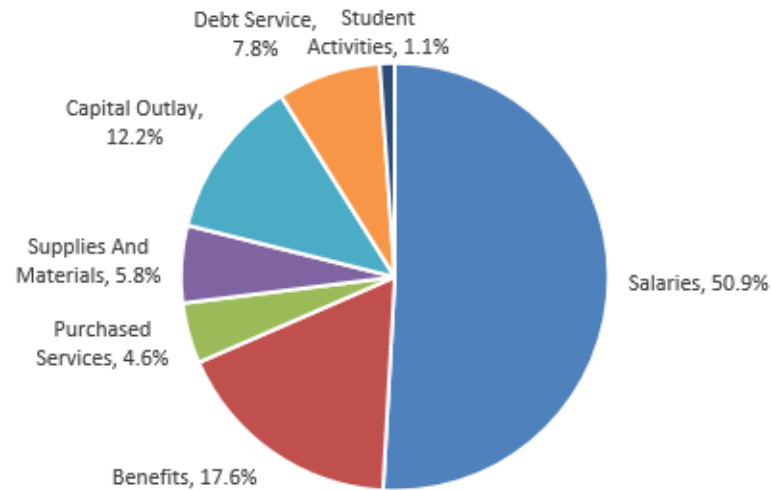
## EXPENDITURE BUDGET ANALYSIS

### EXPENDITURE BY OBJECT

The overall District budget can be broadly divided into six major object categories as defined by DESE: (1) Salaries, (2) Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay and (6) Debt Service. The District also separates student activities out of these categories and presents them separately. This section will discuss the major assumptions upon which each of these categories is based.

Below is a summary of these categories for all funds:

	FY20 Actual	FY21 Projected	FY22 Budget	Change From FY21 Projections	
				\$	%
Expenditures					
Salaries	151,200,734	154,423,945	158,763,059	4,339,114	2.81%
Benefits	52,265,093	53,891,905	54,830,737	938,832	1.74%
Purchased Services	11,979,622	14,439,486	14,290,640	(148,846)	-1.03%
Supplies And Materials	16,026,335	20,258,730	18,242,845	(2,015,885)	-9.95%
Capital Outlay	38,759,907	40,837,866	38,018,327	(2,819,539)	-6.90%
Debt Service	51,653,882	23,050,000	24,362,056	1,312,056	5.69%
Student Activities	2,451,979	1,500,000	3,500,000	2,000,000	133.33%
Subtotal Expenditures	324,337,552	308,401,932	312,007,664	3,605,732	1.17%
Anticipated Unexpended Budget	-	5,675,000	3,500,000	(2,175,000)	-38.33%
Total Expenditures	324,337,552	302,726,932	308,507,664	5,780,732	1.91%





Below is a summary of these categories for operating funds:

	FY20 Actual	FY21 Projected	FY22 Budget	Change From FY21 Projections	
				\$	%
Expenditures					
Salaries	151,200,734	154,423,945	158,763,059	4,339,114	2.81%
Benefits	52,265,093	53,891,905	54,830,737	938,832	1.74%
Purchased Services	11,979,622	14,439,486	14,290,640	(148,846)	-1.03%
Supplies And Materials	16,026,335	20,258,730	18,242,845	(2,015,885)	-9.95%
Debt Service	2,465	-	-	-	0.00%
Student Activities	2,451,979	1,500,000	3,500,000	2,000,000	133.33%
Subtotal Expenditures	233,926,228	244,514,066	249,627,281	5,113,215	2.09%
Anticipated Unexpended Budget	-	5,675,000	3,500,000	(2,175,000)	-38.33%
Total Expenditures	233,926,228	238,839,066	246,127,281	7,288,215	3.05%





### Salaries

This category is the single largest expense of the District and accounts for 63.6% of all operating expenses and 51.5% of all District expenses in the FY22 budget. Salaries and benefits are budgeted solely from operating funds.

Salary levels have been adjusted to reflect standard wage increases of 3.14% for teachers, 5.10% for nurses, 3.00% for CWA members and 3.0% for all other employees. In addition to wage increases, the District is adding 19.5 full time equivalents (FTE). These increases are partially offset with turnover savings leading to a projected increase of 2.81% in salary expense. Out of the new positions, 6.5 are projected to be funded by federal grants and those positions are only forecasted to last as long as the grants exist. Of the 19.5 new positions, 17 are certified staff. Certified staff are teachers and the total number of certified staff is used in calculating teacher to student ratios.

### Benefits

Benefits account for 21.97 % of all operating expenses and are slightly over one third of total salary expenses. Health and dental benefits are budgeted for a 1.7% increase based on low claims increases and a growing medical fund balance. Other benefits like retirement contributions, life and disability insurance and employer taxes are based on salary levels. Contribution rates for retirement will remain the same at 14.5% for certified staff and 6.86% for non-certified staff. Social Security and Medicare have remained the same at 6.20% and 1.45% respectively.

For budget purposes, the District's enrollment is projected to be 17,272. A breakdown of the enrollment can be found in the Informational Section. Certified staffing is a function of expected enrollment. The District is projecting a certified staffing level of 1,440.2 full time equivalents (FTE). As noted above, this is an increase of 17 FTE from FY21. The changes are shown in the table on the next page. Any other additions were made by transfers and adjustments in other areas.



## Salaries and Benefits (Continued)

A breakdown of the District's certified staffing is below:

	ACTUAL	BUDGETED	
	FY21	FY22	CHANGE
Art	38.5	38.5	-
Band, Orchestra, and Vocal	75.6	75.6	-
Behavioral Support Specialists	4.0	4.0	-
Care Coordinators	13.0	19.0	6.0
Elementary	398.0	401.0	3.0
ESOL	31.0	31.5	0.5
Gifted and Exceptionally Gifted	23.8	23.8	-
Guidance	73.0	74.5	1.5
Instructional Coach	23.5	24.0	0.5
Librarian	32.5	32.5	-
Math Support Specialists	9.0	9.0	-
Other	18.4	19.4	1.0
Physical Education	79.8	79.8	-
Preschool Teacher	11.0	11.0	-
Reading Specialists	38.6	39.1	0.5
Secondary	507.5	510.5	3.0
Social Worker	10.0	10.0	-
Teacher Assistant (FTE)	36.0	37.0	1.0
	1,423.2	1,440.2	17.0

The six care coordinators are being added as a result of our Mental Health Task Force. The increase of 3 teachers at the elementary level is a result of opening McKelvey Primary. Most of the other positions being added are a result of the virtual campus and additional support needed to assist students as a result of the pandemic.



### Purchased Services

Purchased services are amounts paid for services rendered by personnel who are not on the District payroll and for other services necessary to the District. Purchase services included but are not limited to professional and technical services relating to instructional services (substitutes), program improvements, audit, legal services, contracted transportation, property and liability insurance.

Purchased services requests were prepared by program level administrators using a zero-based budgeting methodology. In FY22, purchased services will decrease \$148,846 (-1.0%). Purchased services are budgeted fully within the operating funds. The decrease in the FY22 purchase service budget is primarily attributed to zero-based budgeting.

### Supplies and Materials

Supplies and materials are amounts paid for material items of an expendable nature. These supplies are consumed, become worn out, deteriorate in use or lose their identity through fabrication or incorporation into different or more complex units or substances. Supplies include but are not limited to general supplies and materials, textbooks, library books, periodicals, food, electricity, gas, CNG, and diesel fuel.

In FY22, supplies are budgeted to decrease \$2,015,885 (-2.1%). The significant decrease can be attributed to two factors. The first factor is the purchase of over \$1 million in Chromebooks made in FY21. The second factor is budgeted money rolled forward from the FY20 budget into FY21. At the time of preparing the FY22 budget, budgeted FY22 roll forwards are not known. Supplies and materials are budgeted fully within the operating funds.

### Capital Outlay

These are expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land, or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, vehicles, and replacement of equipment.

In FY22, capital outlays are forecasted to decrease \$2,819,539 (-9.9%). This decrease is a result of the spend down of 2014 bond funds in FY21 leaving only 2018 bond funds to be spent. The operating funds have no capital outlay budgeted. Non-bond capital outlays include the purchase of buses and payment of bus leases in the amount of \$1,283,991. The leases are for buses purchased in 2013 and 2011 and account for approximately \$330,000 of the bus purchase amount. Those payments will end in FY23. The District's future plans are to purchase busses outright to avoid the fees and interest associated with leases. As a result of those plans, the District has built up the capital projects fund balance over the last few years.



### Debt Service

These are amounts paid for principal, interest, and fees associated with the debt of the District. In FY22, debt service is projected to increase \$1,312,056 (5.7%) The increase is a result of a new bond issued in FY21. Debt service payments are financed through a dedicated property tax. These revenues are projected to be enough to make all debt payments through the maturity of all general obligation bonds.

The following pages detail the expenditures by object for all funds, operating funds, and all individual funds for the prior two years, projected FY21, budgeted FY22, and future year forecasts.



**PARKAY SCHOOL DISTRICT  
TOTAL EXPENDITURES BY CATEGORY  
TOTAL ALL FUNDS**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
<b>Salaries &amp; Benefits</b>								
Salaries	147,877,902	150,148,782	151,200,734	154,423,945	158,763,059	161,620,794	164,129,969	167,084,308
Benefits	52,802,788	53,411,359	52,265,093	53,891,905	54,830,737	56,037,013	57,269,827	58,529,763
<b>Total Salaries &amp; Benefits</b>	<b>200,680,690</b>	<b>203,560,141</b>	<b>203,465,827</b>	<b>208,315,850</b>	<b>213,593,796</b>	<b>217,657,807</b>	<b>221,399,796</b>	<b>225,614,071</b>
<b>Purchased Services</b>								
Tuition	137,925	173,834	175,102	170,000	439,850	439,850	439,850	439,850
Professional Services	4,908,294	4,623,233	3,836,936	5,095,489	5,186,024	5,186,024	4,886,024	4,886,024
Audit	29,000	33,800	36,300	36,200	36,000	36,000	36,000	36,000
Technical Services	156,988	113,782	82,545	121,067	101,600	101,600	101,600	101,600
Legal Services	171,663	179,905	201,934	218,549	200,000	200,000	200,000	200,000
Property Services	2,181,468	2,198,123	2,605,121	2,702,550	2,681,540	2,681,540	2,681,540	2,681,540
Contracted Transportation	1,257,196	1,194,792	1,078,346	1,437,757	1,469,417	1,469,417	1,469,417	1,469,417
Travel	1,097,042	436,583	305,059	323,365	252,484	252,484	252,484	252,484
Property Insurance	830,850	864,490	859,274	875,336	919,512	919,512	919,512	919,512
Liability Insurance	801,690	845,825	891,034	905,380	956,219	956,219	956,219	956,219
Other Purchased Services	1,664,595	1,477,766	1,907,972	2,553,793	2,047,994	2,047,994	2,047,994	2,047,994
<b>Total Purchased Services</b>	<b>13,236,711</b>	<b>12,142,133</b>	<b>11,979,623</b>	<b>14,439,486</b>	<b>14,290,640</b>	<b>14,290,640</b>	<b>13,990,640</b>	<b>13,990,640</b>
<b>Supplies And Materials</b>								
Instructional Supplies	5,216,672	5,952,313	5,093,563	7,782,676	5,678,492	5,678,492	5,503,492	5,503,492
Admin/General Supplies	3,977,905	3,837,117	4,897,717	5,291,679	4,014,227	4,014,227	3,839,227	3,839,227
Library Books	1,492,982	980,736	883,589	1,678,109	1,591,915	1,591,915	1,591,915	1,591,915
Food Service Supplies	2,462,106	2,393,954	1,780,307	1,284,745	2,738,711	2,738,711	2,738,711	2,738,711
Gasoline/Diesel	490,468	652,224	426,866	681,521	679,500	679,500	679,500	679,500
Energy Services	3,499,461	3,576,865	2,944,293	3,540,000	3,540,000	3,540,000	3,540,000	3,540,000
<b>Total Supplies And Materials</b>	<b>17,139,594</b>	<b>17,393,209</b>	<b>16,026,335</b>	<b>20,258,730</b>	<b>18,242,845</b>	<b>18,242,845</b>	<b>17,892,845</b>	<b>17,892,845</b>
<b>Capital Outlay</b>								
Land & Land Improvements	439,403	34,576	44,255	62,000	-	50,000	51,000	52,020
Building	109,544	641,821	493,185	1,883,568	1,139,800	1,162,596	1,185,848	1,209,565
Improvement To Sites	-	-	-	-	-	-	-	-
General Equipment	755,169	434,346	812,829	687,573	344,100	350,982	358,002	365,162
Instructional Equipment	512,614	612,762	863,118	679,424	70,436	71,845	73,282	74,748
Vehicles	5,080	149,853	84,272	175,000	180,000	183,600	187,272	191,017
School Buses	1,443,378	1,304,814	1,364,466	1,736,282	1,283,991	1,309,671	1,335,864	1,362,581
2014 Bond Issue Expenditures	20,819,954	16,001,045	1,265,812	453,263	-	-	-	-
2018 Bond Issue Expenditures	-	5,133,730	33,831,969	35,000,000	35,000,000	12,051,724	-	-
<b>Total Capital Outlay</b>	<b>24,085,142</b>	<b>24,312,947</b>	<b>38,759,906</b>	<b>40,677,110</b>	<b>38,018,327</b>	<b>15,180,418</b>	<b>3,191,268</b>	<b>3,255,093</b>
<b>Debt Service</b>								
Capital Leases	45,277	36,856	28,260	-	-	-	-	-
Debt Service	23,719,394	24,807,785	51,625,622	23,210,756	24,362,056	22,443,896	22,989,056	21,885,506
Bond Refunding	6,606,518	-	-	-	-	-	-	-
<b>Total Debt Service</b>	<b>30,371,189</b>	<b>24,844,641</b>	<b>51,653,882</b>	<b>23,210,756</b>	<b>24,362,056</b>	<b>22,443,896</b>	<b>22,989,056</b>	<b>21,885,506</b>
<b>Student Activities</b>	<b>3,431,904</b>	<b>3,204,043</b>	<b>2,451,979</b>	<b>1,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>
<b>Subtotal Expenditures</b>	<b>288,945,230</b>	<b>285,457,114</b>	<b>324,337,552</b>	<b>308,401,932</b>	<b>312,007,664</b>	<b>291,315,606</b>	<b>282,963,605</b>	<b>286,138,155</b>
Identified Reductions	-	-	-	-	-	(775,000)	(2,275,000)	(5,170,000)
Anticipated Unexpended Budget	-	-	-	(5,675,000)	(3,500,000)	(4,000,000)	(4,000,000)	(4,000,000)
<b>Total All Expenditures</b>	<b>288,945,230</b>	<b>285,457,114</b>	<b>324,337,552</b>	<b>302,726,932</b>	<b>308,507,664</b>	<b>286,540,606</b>	<b>276,688,605</b>	<b>276,968,155</b>





**PARKAY SCHOOL DISTRICT  
TOTAL EXPENDITURES BY CATEGORY  
TOTAL OPERATING FUNDS**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
<b>Salaries &amp; Benefits</b>								
Salaries	147,877,902	150,148,782	151,200,734	154,423,945	158,763,059	161,620,794	164,129,969	167,084,308
Benefits	52,802,788	53,411,359	52,265,093	53,891,905	54,830,737	56,037,013	57,269,827	58,529,763
<b>Total Salaries &amp; Benefits</b>	<b>200,680,690</b>	<b>203,560,141</b>	<b>203,465,827</b>	<b>208,315,850</b>	<b>213,593,796</b>	<b>217,657,807</b>	<b>221,399,796</b>	<b>225,614,071</b>
<b>Purchased Services</b>								
Tuition	137,925	173,834	175,102	170,000	439,850	439,850	439,850	439,850
Professional Services	4,908,294	4,623,233	3,836,936	5,095,489	5,186,024	5,186,024	4,886,024	4,886,024
Audit	29,000	33,800	36,300	36,200	36,000	36,000	36,000	36,000
Technical Services	156,988	113,782	82,545	121,067	101,600	101,600	101,600	101,600
Legal Services	171,663	179,905	201,934	218,549	200,000	200,000	200,000	200,000
Property Services	2,181,468	2,198,123	2,605,121	2,702,550	2,681,540	2,681,540	2,681,540	2,681,540
Contracted Transportation	1,257,196	1,194,792	1,078,346	1,437,757	1,469,417	1,469,417	1,469,417	1,469,417
Travel	1,097,042	436,583	305,059	323,365	252,484	252,484	252,484	252,484
Property Insurance	830,850	864,490	859,274	875,336	919,512	919,512	919,512	919,512
Liability Insurance	801,690	845,825	891,034	905,380	956,219	956,219	956,219	956,219
Other Purchased Services	1,664,595	1,477,766	1,907,972	2,553,793	2,047,994	2,047,994	2,047,994	2,047,994
<b>Total Purchased Services</b>	<b>13,236,711</b>	<b>12,142,133</b>	<b>11,979,623</b>	<b>14,439,486</b>	<b>14,290,640</b>	<b>14,290,640</b>	<b>13,990,640</b>	<b>13,990,640</b>
<b>Supplies And Materials</b>								
Instructional Supplies	5,216,672	5,952,313	5,093,563	7,782,676	5,678,492	5,678,492	5,503,492	5,503,492
Admin/General Supplies	3,977,905	3,837,117	4,897,717	5,291,679	4,014,227	4,014,227	3,839,227	3,839,227
Library Books	1,492,982	980,736	883,589	1,678,109	1,591,915	1,591,915	1,591,915	1,591,915
Food Service Supplies	2,462,106	2,393,954	1,780,307	1,284,745	2,738,711	2,738,711	2,738,711	2,738,711
Gasoline/Diesel	490,468	652,224	426,866	681,521	679,500	679,500	679,500	679,500
Energy Services	3,499,461	3,576,865	2,944,293	3,540,000	3,540,000	3,540,000	3,540,000	3,540,000
<b>Total Supplies And Materials</b>	<b>17,139,594</b>	<b>17,393,209</b>	<b>16,026,335</b>	<b>20,258,730</b>	<b>18,242,845</b>	<b>18,242,845</b>	<b>17,892,845</b>	<b>17,892,845</b>
<b>Debt Service</b>								
Bond Fees	-	-	-	-	-	-	-	-
Debt Service	37,823	41,215	2,465	-	-	-	-	-
<b>Total Debt Service</b>	<b>37,823</b>	<b>41,215</b>	<b>2,465</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Student Activities</b>	<b>3,431,904</b>	<b>3,204,043</b>	<b>2,451,979</b>	<b>1,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>
<b>Subtotal Expenditures</b>	<b>234,526,722</b>	<b>236,340,741</b>	<b>233,926,229</b>	<b>244,514,066</b>	<b>249,627,281</b>	<b>253,691,292</b>	<b>256,783,281</b>	<b>260,997,556</b>
<b>Identified Reductions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(775,000)</b>	<b>(2,275,000)</b>	<b>(5,170,000)</b>
<b>Anticipated Unexpended Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,675,000)</b>	<b>(3,500,000)</b>	<b>(4,000,000)</b>	<b>(4,000,000)</b>	<b>(4,000,000)</b>
<b>Total All Expenditures</b>	<b>234,526,722</b>	<b>236,340,741</b>	<b>233,926,229</b>	<b>238,839,066</b>	<b>246,127,281</b>	<b>248,916,292</b>	<b>250,508,281</b>	<b>251,827,556</b>



**PARKWAY SCHOOL DISTRICT  
TOTAL EXPENDITURES BY CATEGORY  
GENERAL FUND**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Salaries & Benefits								
Salaries	37,775,786	37,969,281	37,370,336	37,514,845	38,131,685	38,818,056	39,316,781	40,024,483
Benefits	16,773,305	16,715,663	15,215,017	16,814,881	16,922,248	17,294,537	17,675,017	18,063,867
Total Salaries & Benefits	54,549,091	54,684,944	52,585,353	54,329,726	55,053,933	56,112,593	56,991,798	58,088,350
Purchased Services								
Tuition	137,925	173,834	175,102	170,000	439,850	439,850	439,850	439,850
Professional Services	1,876,035	2,033,821	1,708,988	2,912,866	2,518,948	2,518,948	2,218,948	2,218,948
Audit	29,000	33,800	36,300	36,200	36,000	36,000	36,000	36,000
Technical Services	156,988	113,782	82,545	121,067	101,600	101,600	101,600	101,600
Legal Services	171,663	179,905	201,934	218,549	200,000	200,000	200,000	200,000
Property Services	2,181,468	2,198,123	2,605,121	2,702,550	2,681,540	2,681,540	2,681,540	2,681,540
Contracted Transportation	1,257,196	1,194,792	1,078,346	1,437,757	1,469,417	1,469,417	1,469,417	1,469,417
Travel	1,097,042	436,583	305,059	323,365	252,484	252,484	252,484	252,484
Property Insurance	830,850	864,490	859,274	875,336	919,512	919,512	919,512	919,512
Liability Insurance	801,690	845,825	891,034	905,380	956,219	956,219	956,219	956,219
Other Purchased Services	1,664,595	1,477,766	1,907,972	2,553,793	2,047,994	2,047,994	2,047,994	2,047,994
Total Purchased Services	10,204,452	9,552,721	9,851,675	12,256,863	11,623,564	11,623,564	11,323,564	11,323,564
Supplies And Materials								
Instructional Supplies	5,216,672	5,952,313	5,093,563	7,782,676	5,678,492	5,678,492	5,503,492	5,503,492
Admin/General Supplies	3,977,905	3,837,117	4,897,717	5,291,679	4,014,227	4,014,227	3,839,227	3,839,227
Textbooks/Library Books	1,492,982	980,736	883,589	1,678,109	1,591,915	1,591,915	1,591,915	1,591,915
Food Service Supplies	2,462,106	2,393,954	1,780,307	1,284,745	2,738,711	2,738,711	2,738,711	2,738,711
Gasoline/Diesel	490,468	652,224	426,866	681,521	679,500	679,500	679,500	679,500
Energy Services	3,499,461	3,576,865	2,944,293	3,540,000	3,540,000	3,540,000	3,540,000	3,540,000
Total Supplies And Materials	17,139,594	17,393,209	16,026,335	20,258,730	18,242,845	18,242,845	17,892,845	17,892,845
Debt Service								
Debt Service	37,823	41,215	2,465	-	-	-	-	-
Total Debt Service	37,823	41,215	2,465	-	-	-	-	-
Student Activities	3,431,904	3,204,043	2,451,979	1,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Subtotal Expenditures	85,362,864	84,876,132	80,917,807	88,345,319	88,420,342	89,479,002	89,708,207	90,804,759
Identified Reductions	-	-	-	-	-	(775,000)	(2,275,000)	(5,170,000)
Anticipated Unexpended Budget	-	-	-	(4,875,000)	(2,700,000)	(3,200,000)	(3,200,000)	(3,200,000)
Total All Expenditures	85,362,864	84,876,132	80,917,807	83,470,319	85,720,342	85,504,002	84,233,207	82,434,759



**PARKWAY SCHOOL DISTRICT  
TOTAL EXPENDITURES BY CATEGORY  
SPECIAL REVENUE FUND**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Salaries & Benefits								
Salaries	110,102,116	112,179,501	113,830,398	116,909,100	120,631,374	122,802,738	124,813,188	127,059,825
Benefits	36,029,483	36,695,696	37,050,076	37,077,024	37,908,489	38,742,476	39,594,810	40,465,896
Total Salaries & Benefits	146,131,599	148,875,197	150,880,474	153,986,124	158,539,863	161,545,214	164,407,998	167,525,721
Purchased Services								
Professional Services	3,032,259	2,589,412	2,127,948	2,182,623	2,667,076	2,667,076	2,667,076	2,667,076
Subtotal Expenditures	149,163,858	151,464,609	153,008,422	156,168,747	161,206,939	164,212,290	167,075,074	170,192,797
Identified Reductions	-	-	-	-	-	-	-	-
Anticipated Unexpended Budget	-	-	-	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)
Total All Expenses	149,163,858	151,464,609	153,008,422	155,368,747	160,406,939	163,412,290	166,275,074	169,392,797

**PARKAY SCHOOL DISTRICT  
TOTAL EXPENDITURES BY CATEGORY  
DEBT SERVICE FUND**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Debt Service								
L-T Bond Issuing Exp	136,695	-	-	-	-	-	-	-
Debt Service	23,544,876	24,162,367	51,623,157	23,050,000	24,362,056	22,443,896	22,989,056	21,885,506
Bond Refunding	6,606,518	-	-	-	-	-	-	-
Total Debt Service	30,288,089	24,162,367	51,623,157	23,050,000	24,362,056	22,443,896	22,989,056	21,885,506
Total All Expenses	30,288,089	24,162,367	51,623,157	23,050,000	24,362,056	22,443,896	22,989,056	21,885,506



**PARKAY SCHOOL DISTRICT  
TOTAL EXPENDITURES BY CATEGORY  
CAPITAL PROJECTS FUND**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Capital Outlay								
Land & Land Improvements	439,403	34,576	44,255	62,000	-	50,000	51,000	52,020
Building	109,544	641,821	493,185	1,883,568	1,139,800	1,162,596	1,185,848	1,209,565
General Equipment	755,169	434,346	812,829	687,573	344,100	350,982	358,002	365,162
Instructional Equipment	512,614	612,762	863,118	679,424	70,436	71,845	73,282	74,748
Vehicles	5,080	149,853	84,272	175,000	180,000	183,600	187,272	191,017
School Buses	1,443,378	1,304,814	1,364,466	1,736,282	1,283,991	1,309,671	1,335,864	1,362,581
Total Capital Outlay	3,265,188	3,178,172	3,662,125	5,223,847	3,018,327	3,128,694	3,191,268	3,255,093
Debt Service								
Capital Leases	45,277	36,856	28,260	-	-	-	-	-
Total Debt Service	45,277	36,856	28,260	-	-	-	-	-
Total All Expenses	3,310,465	3,215,028	3,690,385	5,223,847	3,018,327	3,128,694	3,191,268	3,255,093

**PARKAY SCHOOL DISTRICT  
TOTAL EXPENDITURES BY CATEGORY  
2014 BOND ISSUE CAPITAL PROJECTS FUND**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Capital Outlay								
2014 Bond Issue Expenditures	20,819,954	16,001,045	1,265,812	453,263	-	-	-	-
Total Capital Outlay	20,819,954	16,001,045	1,265,812	453,263	-	-	-	-
Debt Service								
Bond Issue Fees	-	-	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-	-	-
Total All Expenses	20,819,954	16,001,045	1,265,812	453,263	-	-	-	-

**PARKAY SCHOOL DISTRICT  
TOTAL EXPENDITURES BY CATEGORY  
2018 BOND ISSUE CAPITAL PROJECTS FUND**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
Capital Outlay								
2018 Bond Issue Expenditures	-	5,133,730	33,831,969	35,000,000	35,000,000	12,051,724	-	-
Total Capital Outlay	-	5,133,730	33,831,969	35,000,000	35,000,000	12,051,724	-	-
Debt Service								
Bond Issue Fees	-	604,203	-	160,756	-	-	-	-
Total Debt Service	-	604,203	-	160,756	-	-	-	-
Total All Expenses	-	5,737,933	33,831,969	35,160,756	35,000,000	12,051,724	-	-



## EXPENDITURES BY FUNCTION

The following tables show expenditures by function for each individual fund, operating funds, and all funds combined. Function means the action or purpose for which a person or thing is used or exists. Function includes the activities or actions which are performed to accomplish the objectives of the District.

The District revised account codes in FY20 as a result of update state guidance. The change makes some prior year comparisons difficult because prior year amounts cannot be adjusted for the new guidance.

The activities of the District are classified into five broad areas or functions:

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

1100-Regular Programs. Instructional activities that provide students in grades K-12 with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers; and are contrasted with programs designed to improve or overcome physical, mental, social, and/or emotional handicaps.

1200-Special Programs. Services provided to students that address specific criteria and/or needs of the student. The Special Program service area includes Gifted, Special Education and Related Services, Supplemental Instruction, and Bilingual Education for grades pre-kindergarten, kindergarten, elementary and secondary. Most of the special education services are provided to our students by a separate school district, Special School District which is within St. Louis County.

1300-Career Education Programs. - Programs, services and activities which will provide students and adults with the knowledge and skills needed for employment in current or emerging fields, to continue their education, or to be retrained for new business and industry practices.

1400-Student Activities. Direct and personnel services for public school students, such as entertainment, publications, clubs, band and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not a part of the regular instructional program. These activities are characterized by being not-for-credit, other than school hours, interests of students and partially or wholly self-sustaining via dues and admissions. Codes may be incremented sequentially by one to cover the various



activities individually. Contracted non-route transportation expenses incurred transporting students to and from activity or field trips are included here.

1600-Adult Education Programs. Learning experiences provided by the District for the educational, vocational, cultural, and/or enrichment of community members.

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

2100-Students. Activities which are designed to assess and improve the well-being of students and to supplement the teaching process.

2200-Instructional Staff. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

2300-General Administration. Activities concerned with establishing and administering policy for operating the local education agency.

2400-School Administration. Those activities concerned with overall administrative responsibility for a single school or a group of schools.

2500-Business. Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the District. Included are the fiscal services, property and accounting services, operation and maintenance services, and internal services for operating all schools. This code series is not meant to imply an organizational structure or administrative flow for the District.

**3000 - Community Services.** Community Services consist of those activities that do not directly relate to providing education for students in the LEA. These include services provided by the LEA for the community as a whole or some segment of the community and community welfare activities.

**4000 - Facilities Acquisition & Construction.** Those activities concerned with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation and extensions of service systems and other built-in equipment; and improvements to sites. Costs of these items are charged here within the Capital Projects Fund.

**5000 - Long- and Short-Term Debt.** Activities servicing the debt of the LEA. Categories of debt services are listed under objects.



# EXPENDITURE BY FUNCTION

ALL FUNDS		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
FUNCTION	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	FORECAST	FORECAST	FORECAST
1111	Elementary Instruction	49,117,101	49,750,631	50,394,868	50,393,944	51,505,972	52,445,205	53,313,128	54,287,334
1131	Middle School Instruction	28,524,903	28,812,162	29,170,138	28,510,538	29,275,109	29,815,828	30,324,456	30,885,375
1151	High School Instruction	37,033,539	37,824,093	38,578,905	41,191,813	41,936,536	42,706,766	43,398,400	44,197,686
1191	Summer School	1,342,896	1,357,994	556,744	985,575	991,375	1,009,818	1,027,335	1,046,467
1210	Gifted and Talented	2,927,857	3,069,106	3,233,583	3,034,180	3,036,275	3,092,487	3,145,532	3,203,845
1220	Special Education and Related Services	740,206	780,990	472,643	547,804	512,775	520,263	524,755	532,517
1250	Supplemental Instruction	5,074,553	4,961,343	5,246,544	5,224,216	5,550,666	5,649,431	5,737,499	5,839,940
1300	Career Education Services	317,867	442,437	584,010	585,765	468,574	474,259	475,779	481,307
1410	Student Activities	2,737,775	2,326,730	1,458,001	716,006	3,505,000	3,546,510	3,555,660	3,598,535
1420	School-Sponsored Athletics	4,712,695	4,701,348	4,591,337	4,571,326	4,226,971	4,301,222	4,366,147	4,443,159
1600	Adult Education Programs	1,539,578	1,534,898	1,536,404	1,698,775	1,632,048	1,651,357	1,655,576	1,675,569
2110	Attendance and Social Work Services	641,082	601,126	1,482,622	1,641,363	1,663,786	1,684,767	1,691,955	1,713,685
2120	Guidance Services	7,697,653	8,255,788	7,884,550	8,604,485	9,365,431	9,538,285	9,700,715	9,880,026
2130	Health Services	2,850,442	2,894,344	2,851,727	2,956,284	2,965,734	3,000,926	3,008,818	3,044,993
2140	Psychological Services	126,280	130,169	134,018	137,846	141,214	143,847	146,355	149,086
2210	Improvement of Instruction	7,281,747	6,279,851	5,887,816	6,918,854	6,774,943	6,890,231	6,986,005	7,105,566
2220	Educational Media Services	4,376,276	4,705,624	5,348,579	4,732,834	6,066,992	6,166,824	6,244,995	6,348,514
2310	Board of Education Services	307,945	402,685	268,521	322,690	430,900	435,998	437,112	442,391
2320	Executive Administration Services	2,515,068	2,589,111	2,599,409	2,932,256	2,767,369	2,805,576	2,824,905	2,864,443
2330	Technology Services	6,041,369	6,140,115	6,072,433	7,485,954	6,107,878	6,180,143	6,195,933	6,270,755
2410	Office of the Principal Services	18,448,638	18,597,255	17,905,021	17,434,265	17,685,201	17,973,313	18,194,718	18,492,897
2520	Business Support Services	3,297,840	3,588,747	3,319,449	4,179,879	4,337,739	4,389,060	4,400,274	4,453,411
2541	Operation and Maintenance of Plant	715,464	735,870	860,835	955,723	845,955	857,761	863,867	871,535
2542	Care and Upkeep of Buildings	20,461,172	19,960,041	19,207,608	22,025,882	20,474,885	20,724,408	20,793,210	21,033,116
2543	Care and Upkeep of Grounds	1,938,172	1,996,202	1,856,270	2,162,630	2,340,427	2,370,965	2,383,225	2,407,625
2546	Safety & Security	1,248,049	1,411,574	1,148,723	1,228,078	1,269,188	1,284,204	1,287,485	1,303,033
2550	Pupil Transportation	11,378,580	11,310,224	10,821,768	11,963,715	11,922,060	12,123,488	12,177,932	12,372,246
2561	Food Service	6,435,234	6,235,024	5,583,628	6,114,840	7,092,196	7,177,757	7,199,691	7,284,096
2572	Purchasing Services	381,836	390,366	461,656	2,208,957	507,575	513,580	514,892	521,110
2573	Warehousing and Distributing Services	1,036,642	1,057,180	972,767	860,287	857,380	867,524	869,741	880,244
2640	Staff Services	1,056,890	1,113,153	1,132,989	1,185,887	1,170,053	1,186,564	1,195,530	1,212,639
3210	Community Recreation Services	947,115	935,215	1,214,145	2,047,189	872,285	882,605	884,860	895,546
3510	Early Childhood Program	4,100,311	4,144,299	4,274,316	3,844,833	4,031,154	4,090,259	4,126,101	4,187,361
3600	Community Services	401,312	442,003	473,862	305,567	299,859	304,370	307,290	311,924
4000	Facility Acquisition & Constr	20,819,954	21,134,775	35,097,781	35,453,263	35,000,000	12,051,724	-	-
5100	Bond Principal	22,080,000	16,185,000	42,325,000	15,583,000	15,800,000	14,600,000	15,780,000	15,435,000
5200	Interest	8,154,494	8,050,206	9,324,155	7,477,673	8,559,159	7,841,281	7,206,729	6,448,179
5300	Other Bond Expenses	136,695	609,435	4,727	177,756	17,000	17,000	17,000	17,000
Subtotal Expenditures		288,945,230	285,457,114	324,337,552	308,401,932	312,007,664	291,315,606	282,963,605	286,138,155
Anticipated Unexpended Budget		-	-	-	(5,675,000)	(3,500,000)	(4,775,000)	(6,275,000)	(9,170,000)
Total All Funds		288,945,230	285,457,114	324,337,552	302,726,932	308,507,664	286,540,606	276,688,605	276,968,155





**EXPENDITURE BY FUNCTION**

**OPERATING FUNDS**

FUNCTION	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
1111	Elementary Instruction	49,076,482	49,703,803	50,350,615	50,357,199	51,502,472	52,441,635	53,309,487	54,283,693
1131	Middle School Instruction	28,455,501	28,639,191	29,119,834	28,416,648	29,275,109	29,815,828	30,324,456	30,885,375
1151	High School Instruction	36,842,163	37,772,567	38,403,067	41,188,941	41,933,536	42,703,706	43,395,279	44,194,565
1191	Summer School	1,342,896	1,357,994	556,744	985,575	991,375	1,009,818	1,027,335	1,046,467
1210	Gifted and Talented	2,927,857	3,069,106	3,233,583	3,034,180	3,036,275	3,092,487	3,145,532	3,203,845
1220	Special Education and Related Services	740,206	780,990	472,643	547,804	512,775	520,263	524,755	532,517
1250	Supplemental Instruction	5,074,553	4,961,343	5,246,544	5,224,216	5,550,666	5,649,431	5,737,499	5,839,940
1300	Career Education Services	309,079	397,904	465,036	508,193	451,283	456,622	457,789	463,317
1410	Student Activities	2,640,976	2,222,228	1,370,778	716,006	3,500,000	3,541,410	3,550,458	3,593,333
1420	School-Sponsored Athletics	4,712,695	4,672,140	4,569,263	4,568,390	4,226,971	4,301,222	4,366,147	4,443,159
1600	Adult Education Programs	1,539,578	1,534,898	1,536,404	1,698,775	1,632,048	1,651,357	1,655,576	1,675,569
2110	Attendance and Social Work Services	641,082	601,126	1,482,622	1,641,363	1,663,786	1,684,767	1,691,955	1,713,685
2120	Guidance Services	7,697,653	8,255,788	7,884,550	8,604,485	9,365,431	9,538,285	9,700,715	9,880,026
2130	Health Services	2,850,442	2,889,738	2,851,727	2,952,519	2,953,089	2,988,028	2,995,662	3,031,837
2140	Psychological Services	126,280	130,169	134,018	137,846	141,214	143,847	146,355	149,086
2210	Improvement of Instruction	7,281,747	6,279,851	5,887,816	6,918,854	6,774,943	6,890,231	6,986,005	7,105,566
2220	Educational Media Services	4,342,802	4,643,608	5,334,406	4,726,189	6,066,992	6,166,824	6,244,995	6,348,514
2310	Board of Education Services	307,945	402,685	268,521	322,690	430,900	435,998	437,112	442,391
2320	Executive Administration Services	2,515,068	2,589,111	2,593,984	2,888,256	2,764,869	2,803,026	2,822,304	2,861,842
2330	Technology Services	5,661,977	5,831,796	5,597,157	7,445,954	6,107,878	6,180,143	6,195,933	6,270,755
2410	Office of the Principal Services	18,395,794	18,560,614	17,835,536	17,304,419	17,658,201	17,945,773	18,166,627	18,464,806
2520	Business Support Services	3,297,840	3,588,747	3,319,449	4,179,879	4,337,739	4,389,060	4,400,274	4,453,411
2541	Operation and Maintenance of Plant	598,866	586,017	539,732	634,371	625,955	633,361	634,979	642,647
2542	Care and Upkeep of Buildings	19,922,930	19,268,286	18,423,483	20,364,640	19,584,085	19,815,792	19,866,422	20,106,328
2543	Care and Upkeep of Grounds	1,892,550	1,937,568	1,788,655	1,990,330	1,991,827	2,015,393	2,020,542	2,044,942
2546	Safety & Security	1,248,049	1,411,574	1,148,723	1,228,078	1,269,188	1,284,204	1,287,485	1,303,033
2550	Pupil Transportation	9,921,127	9,988,065	9,444,186	9,934,957	10,652,172	10,778,202	10,805,740	10,936,229
2561	Food Service	6,298,476	6,235,024	5,550,919	5,635,922	6,890,196	6,971,717	6,989,530	7,073,935
2572	Purchasing Services	381,836	390,366	461,656	2,208,957	507,575	513,580	514,892	521,110
2573	Warehousing and Distributing Services	1,036,642	1,057,180	972,767	860,287	857,380	867,524	869,741	880,244
2640	Staff Services	1,056,890	1,113,153	1,132,989	1,185,887	1,170,053	1,186,564	1,195,530	1,212,639
3210	Community Recreation Services	849,294	864,914	1,201,649	1,947,189	872,285	882,605	884,860	895,546
3510	Early Childhood Program	4,100,311	4,144,299	4,274,316	3,844,833	4,031,154	4,090,259	4,126,101	4,187,361
3600	Community Services	401,312	417,683	470,391	303,567	297,859	302,330	305,209	309,843
5200	Interest	37,823	41,215	2,465	6,667	-	-	-	-
Subtotal Expenditures		234,526,722	236,340,741	233,926,228	244,514,066	249,627,281	253,691,292	256,783,281	260,997,556
Anticipated Unexpended Budget		-	-	-	(5,675,000)	(3,500,000)	(4,775,000)	(6,275,000)	(9,170,000)
Total Operating Funds		234,526,722	236,340,741	233,926,228	238,839,066	246,127,281	248,916,292	250,508,281	251,827,556



# EXPENDITURE BY FUNCTION

## GENERAL FUND

FUNCTION	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
1111	Elementary Instruction	3,010,422	3,075,673	3,293,476	3,188,420	3,081,072	3,117,525	3,125,490	3,163,233
1131	Middle School Instruction	1,452,083	712,042	801,855	790,668	741,548	750,322	752,239	761,323
1151	High School Instruction	2,559,126	3,253,895	3,945,309	4,319,172	3,540,810	3,595,229	3,605,004	3,661,778
1191	Summer School	320,470	291,410	50,145	-	5,800	5,869	5,884	5,955
1210	Gifted and Talented	25,304	31,910	21,749	66,601	57,622	58,304	58,453	59,159
1220	Special Education and Related Services	236,943	330,494	271,865	343,578	304,060	307,657	308,443	312,168
1250	Supplemental Instruction	715,205	599,146	778,961	741,045	692,181	700,370	702,159	710,638
1300	Career Education Services	309,079	397,904	465,036	508,193	451,283	456,622	457,789	463,317
1410	Student Activities	2,602,782	2,219,238	1,370,778	716,006	3,500,000	3,541,410	3,550,458	3,593,333
1420	School-Sponsored Athletics	1,396,190	1,278,270	951,577	783,994	668,207	676,113	677,840	686,026
1600	Adult Education Programs	1,539,578	1,534,898	1,536,404	1,698,775	1,632,048	1,651,357	1,655,576	1,675,569
2110	Attendance and Social Work Services	462,960	420,556	1,300,389	1,456,451	1,473,533	1,490,967	1,494,776	1,512,827
2120	Guidance Services	996,144	1,091,921	137,119	330,769	256,083	259,113	259,775	262,912
2130	Health Services	2,850,442	2,889,738	2,851,727	2,952,519	2,953,089	2,988,028	2,995,662	3,031,837
2210	Improvement of Instruction	2,069,727	1,649,632	1,381,439	1,583,113	1,617,220	1,636,354	1,640,535	1,660,346
2220	Educational Media Services	619,486	769,331	1,366,578	736,044	1,948,773	1,971,830	1,976,868	2,000,741
2310	Board of Education Services	307,945	402,685	268,521	322,690	430,900	435,998	437,112	442,391
2320	Executive Administration Services	1,807,425	1,856,255	1,835,258	2,118,191	1,965,395	1,988,648	1,993,729	2,017,805
2330	Technology Services	5,661,977	5,831,796	5,597,157	7,445,954	6,107,878	6,180,143	6,195,933	6,270,755
2410	Office of the Principal Services	7,611,514	7,419,360	6,354,631	6,067,447	6,111,286	6,183,591	6,199,390	6,274,253
2520	Business Support Services	3,297,840	3,588,747	3,319,449	4,179,879	4,337,739	4,389,060	4,400,274	4,453,411
2541	Operation and Maintenance of Plant	598,866	586,017	539,732	634,371	625,955	633,361	634,979	642,647
2542	Care and Upkeep of Buildings	19,922,930	19,268,286	18,423,483	20,364,640	19,584,085	19,815,792	19,866,422	20,106,328
2543	Care and Upkeep of Grounds	1,892,550	1,937,568	1,788,655	1,990,330	1,991,827	2,015,393	2,020,542	2,044,942
2546	Safety & Security	1,248,049	1,411,574	1,148,723	1,228,078	1,269,188	1,284,204	1,287,485	1,303,033
2550	Pupil Transportation	9,921,127	9,988,065	9,444,186	9,934,957	10,652,172	10,778,202	10,805,740	10,936,229
2561	Food Service	6,298,476	6,235,024	5,550,919	5,635,922	6,890,196	6,971,717	6,989,530	7,073,935
2572	Purchasing Services	381,836	390,366	461,656	2,208,957	507,575	513,580	514,892	521,110
2573	Warehousing and Distributing Services	1,036,642	1,057,180	972,767	860,287	857,380	867,524	869,741	880,244
2640	Staff Services	658,197	697,468	662,687	804,963	778,453	787,663	789,675	799,211
3210	Community Recreation Services	849,294	864,914	1,201,649	1,947,189	872,285	882,605	884,860	895,546
3510	Early Childhood Program	2,353,292	2,422,078	2,459,414	2,213,614	2,355,806	2,383,678	2,389,768	2,418,627
3600	Community Services	311,140	331,476	362,048	165,835	158,893	160,773	161,184	163,130
5200	Interest	37,823	41,215	2,465	6,667	-	-	-	-
Subtotal Expenditures		85,362,864	84,876,132	80,917,807	88,345,319	88,420,342	89,479,002	89,708,207	90,804,759
Anticipated Unexpended Budget		-	-	-	(4,875,000)	(2,700,000)	(3,975,000)	(5,475,000)	(8,370,000)
Total General Fund		85,362,864	84,876,132	80,917,807	83,470,319	85,720,342	85,504,002	84,233,207	82,434,759



**EXPENDITURE BY FUNCTION**

**SPECIAL REVENUE FUND**

FUNCTION	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
1111	Elementary Instruction	46,066,060	46,628,130	47,057,139	47,168,779	48,421,400	49,324,110	50,183,997	51,120,460
1131	Middle School Instruction	27,003,418	27,927,149	28,317,979	27,625,980	28,533,561	29,065,506	29,572,217	30,124,052
1151	High School Instruction	34,283,037	34,518,672	34,457,758	36,869,769	38,392,726	39,108,477	39,790,275	40,532,787
1191	Summer School	1,022,426	1,066,584	506,599	985,575	985,575	1,003,949	1,021,451	1,040,512
1210	Gifted and Talented	2,902,553	3,037,196	3,211,834	2,967,579	2,978,653	3,034,183	3,087,079	3,144,686
1220	Special Education and Related Services	503,263	450,496	200,778	204,226	208,715	212,606	216,312	220,349
1250	Supplemental Instruction	4,359,348	4,362,197	4,467,583	4,483,171	4,858,485	4,949,061	5,035,340	5,129,302
1410	Student Activities	38,194	2,990	-	-	-	-	-	-
1420	School-Sponsored Athletics	3,316,505	3,393,870	3,617,686	3,784,396	3,558,764	3,625,109	3,688,307	3,757,133
2110	Attendance and Social Work Services	178,122	180,570	182,233	184,912	190,253	193,800	197,179	200,858
2120	Guidance Services	6,701,509	7,163,867	7,747,431	8,273,716	9,109,348	9,279,172	9,440,940	9,617,114
2140	Psychological Services	126,280	130,169	134,018	137,846	141,214	143,847	146,355	149,086
2210	Improvement of Instruction	5,212,020	4,630,219	4,506,377	5,335,741	5,157,723	5,253,877	5,345,470	5,445,220
2220	Educational Media Services	3,723,316	3,874,277	3,967,828	3,990,145	4,118,219	4,194,994	4,268,127	4,347,773
2320	Executive Administration Services	707,643	732,856	758,726	770,065	799,474	814,378	828,575	844,037
2410	Office of the Principal Services	10,784,280	11,141,254	11,480,905	11,236,972	11,546,915	11,762,182	11,967,237	12,190,553
2640	Staff Services	398,693	415,685	470,302	380,924	391,600	398,901	405,855	413,428
3510	Early Childhood Program	1,747,019	1,722,221	1,814,902	1,631,219	1,675,348	1,706,581	1,736,333	1,768,734
3600	Community Services	90,172	86,207	108,343	137,732	138,966	141,557	144,025	146,713
Subtotal Expenditures		149,163,858	151,464,609	153,008,421	156,168,747	161,206,939	164,212,290	167,075,074	170,192,797
Anticipated Unexpended Budget		-	-	-	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)
Total Special Revenue Fund		<u>149,163,858</u>	<u>151,464,609</u>	<u>153,008,421</u>	<u>155,368,747</u>	<u>160,406,939</u>	<u>163,412,290</u>	<u>166,275,074</u>	<u>169,392,797</u>

**DEBT SERVICE FUND**

FUNCTION	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
5100	Bond Principal	22,080,000	16,185,000	42,325,000	15,583,000	15,800,000	14,600,000	15,780,000	15,435,000
5200	Bond Interest	8,071,394	7,972,135	9,293,430	7,450,000	8,545,056	7,826,896	7,192,056	6,433,506
5300	Other Bond Expenses	136,695	5,232	4,727	17,000	17,000	17,000	17,000	17,000
Total Debt Service Fund		<u>30,288,089</u>	<u>24,162,367</u>	<u>51,623,157</u>	<u>23,050,000</u>	<u>24,362,056</u>	<u>22,443,896</u>	<u>22,989,056</u>	<u>21,885,506</u>



**EXPENDITURE BY FUNCTION**

**CAPITAL PROJECTS FUND**

FUNCTION	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
1111	Elementary Instruction	40,619	46,828	44,253	36,745	3,500	3,570	3,641	3,641
1131	Middle School Instruction	69,402	172,971	50,304	93,890	-	-	-	-
1151	High School Instruction	191,376	51,526	175,838	2,872	3,000	3,060	3,121	3,121
1300	Career Education Services	8,788	44,533	118,974	77,572	17,291	17,637	17,990	17,990
1410	Student Activities	96,799	104,502	87,223	-	5,000	5,100	5,202	5,202
1420	School-Sponsored Athletics	-	29,208	22,074	2,936	-	-	-	-
2130	Health Services	-	4,606	-	3,765	12,645	12,898	13,156	13,156
2220	Educational Media Services	33,474	62,016	14,173	6,645	-	-	-	-
2320	Executive Administration Services	-	-	5,425	44,000	2,500	2,550	2,601	2,601
2330	Technology Services	379,392	308,319	475,276	40,000	-	-	-	-
2410	Office of the Principal Services	52,844	36,641	69,485	129,846	27,000	27,540	28,091	28,091
2541	Operation and Maintenance of Plant	116,598	149,853	321,103	321,352	220,000	224,400	228,888	228,888
2542	Care and Upkeep of Buildings	538,242	691,755	784,125	1,661,242	890,800	908,616	926,788	926,788
2543	Care and Upkeep of Grounds	45,622	58,634	67,615	172,300	348,600	355,572	362,683	362,683
2550	Pupil Transportation	1,457,453	1,322,159	1,377,582	2,028,758	1,269,888	1,345,286	1,372,192	1,436,017
2561	Food Service	136,758	-	32,709	478,918	202,000	206,040	210,161	210,161
3210	Community Recreation Services	97,821	70,301	12,496	100,000	-	-	-	-
3600	Community Services	-	24,320	3,471	2,000	2,000	2,040	2,081	2,081
5200	Interest	45,277	36,856	28,260	21,006	14,103	14,385	14,673	14,673
Total Capital Projects Fund		<u>3,310,465</u>	<u>3,215,028</u>	<u>3,690,386</u>	<u>5,223,847</u>	<u>3,018,327</u>	<u>3,128,694</u>	<u>3,191,268</u>	<u>3,255,093</u>

**EXPENDITURE BY FUNCTION**

**2014 BOND ISSUE FUND**

FUNCTION	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
4000	Facility Acquisition & Constr	20,819,954	16,001,045	1,265,812	453,263	-	-	-	-
5300	Other Bond Expenses	-	-	-	-	-	-	-	-
Total Bond Issue Fund		<u>20,819,954</u>	<u>16,001,045</u>	<u>1,265,812</u>	<u>453,263</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**EXPENDITURE BY FUNCTION**

**2018 BOND ISSUE FUND**

FUNCTION	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 BUDGET	2022-2023 FORECAST	2023-2024 FORECAST	2024-2025 FORECAST
4000	Facility Acquisition & Constr	-	5,133,730	33,831,969	35,000,000	35,000,000	12,051,724	-	-
5300	Other Bond Expenses	-	604,203	-	160,756	-	-	-	-
Total Bond Issue Fund		<u>-</u>	<u>5,737,933</u>	<u>33,831,969</u>	<u>35,160,756</u>	<u>35,000,000</u>	<u>12,051,724</u>	<u>-</u>	<u>-</u>



#### EXPENDITURE BY PROGRAM

The District tracks expenditures by programs for the operating funds. The salary and benefit portion of the program budgets are created by Finance and Human Resources. The non-salary and benefit portion of the budgets are prepared by the program level administrators using a zero-based budgeting methodology. The expense by category and function reports are dictated by the state of Missouri. The program reports are not mandated by the state. The programs are used to assign budgetary responsibility to various administrators. For example, there is a TLA program grouping. The budget for that grouping is under the oversight of the assistant superintendent for TLA.

The following statements show the Operating Funds' program budgets. A statement is shown for the entire program cost, the salary and benefit only portion of the program costs, and the non-salary and benefit portion of the program costs.



OPERATING EXPENSES BY PROGRAM ALL EXPENSES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTIONS	2021-2022 BUDGET	FY21 VS FY22	% CHG
<b>School Budgets</b>							
101 Special Reading	12,760	14,777	14,513	26,697	17,584	(9,113)	-34.1%
102 Comm Arts	129,541	141,990	109,008	152,810	155,466	2,656	1.7%
103 Mathematics	64,887	62,025	53,603	70,261	62,970	(7,291)	-10.4%
104 Fine Arts	138,040	128,739	119,146	133,974	119,089	(14,885)	-11.1%
105 Physical Education	55,660	65,313	54,046	66,021	49,919	(16,102)	-24.4%
106 Science	120,585	92,971	72,488	96,609	84,476	(12,133)	-12.6%
107 Social Studies	96,226	69,353	49,230	78,847	62,659	(16,188)	-20.5%
108 Instructional Technology	56,183	97,465	76,368	87,909	87,030	(879)	-1.0%
109 Guidance	25,081	20,218	27,454	26,180	24,203	(1,977)	-7.6%
110 Art	131,571	138,313	126,856	125,798	117,622	(8,176)	-6.5%
111 Bldg Admin Services	1,528,548	1,671,292	1,232,674	2,007,629	1,658,744	(348,885)	-17.4%
112 Audio Visual Services	10,923	-	4,682	5,100	2,225	(2,875)	-56.4%
113 Business Education	32,387	24,558	22,154	35,454	29,369	(6,085)	-17.2%
114 Modern Classical Lang	36,090	26,550	31,623	39,963	29,793	(10,170)	-25.4%
115 Family And Consumer Sc	61,944	64,659	43,289	76,466	67,335	(9,131)	-11.9%
116 Industrial Arts	43,177	40,257	43,226	46,751	33,465	(13,286)	-28.4%
117 Student Body Act	173,323	180,754	175,554	138,423	84,440	(53,983)	-39.0%
118 Drivers Education	648	289	-	-	-	-	0.0%
119 Coop Voc Ed	4,240	8,458	5,668	2,590	1,990	(600)	-23.2%
120 Unified Studies	2,667	2,914	2,443	3,322	2,322	(1,000)	-30.1%
121 Speech	23,064	16,458	19,994	21,742	20,457	(1,285)	-5.9%
122 Library Svcs	68,118	78,052	47,018	90,941	64,474	(26,467)	-29.1%
123 Health Ed	6,897	4,230	3,817	9,015	5,623	(3,392)	-37.6%
124 Eee Camp	49,081	3,732	420	1,625	1,725	100	6.2%
125 Esol	406	892	1,200	1,312	1,083	(229)	-17.5%
127 Gifted Education	15,556	12,226	10,219	12,001	12,472	471	3.9%
128 Special Services	266	673	68	-	300	300	100.0%
<b>Instructional and School Building Staffing</b>							
175 Instructional Staffing/Subs	127,424,929	129,055,756	130,247,037	131,578,607	137,100,638	5,522,031	4.2%
177 Bldg Level Staffing	16,577,851	16,664,296	16,870,397	16,256,288	16,715,919	459,631	2.8%
<b>Athletics/Extra Duty</b>							
204 Athletics/Extra Duty	5,079,424	5,258,374	5,180,520	5,570,887	6,467,296	896,409	16.1%
205 Adult Basic Education	1,554,583	1,534,898	1,536,029	1,698,775	1,632,048	(66,727)	-3.9%
206 Swim Club	771,925	764,899	625,204	776,429	794,810	18,381	2.4%
210 Park Rock Comm Ed	26,771	46,551	521,069	1,114,270	19,400	(1,094,870)	-98.3%
<b>Early Childhood</b>							
207 Early Childhood	1,723,663	1,715,385	1,708,683	1,570,661	1,623,770	53,109	3.4%
208 Preschools	2,186,984	2,292,755	2,337,848	2,069,378	2,197,537	128,159	6.2%
<b>Student Services</b>							
301 Student Services	369,611	205,621	192,601	208,709	198,481	(10,228)	-4.9%
302 Pupil Personnel	2,477,657	2,663,971	2,000,224	2,057,508	2,114,455	56,947	2.8%
303 Health Services	2,809,835	2,850,540	2,784,037	2,921,662	2,917,785	(3,877)	-0.1%
304 Guidance And Counseling	181,006	188,929	187,322	225,272	220,014	(5,258)	-2.3%
305 Seb Support	-	19,171	48,014	103,205	53,855	(49,350)	-47.8%
306 Data Mgmt/Research	251,740	258,426	315,131	315,198	280,909	(34,289)	-10.9%
307 Student Disc & Alt Studies	632,812	737,084	799,652	788,933	806,401	17,468	2.2%
308 Special Services	356,943	386,608	317,204	393,111	349,491	(43,620)	-11.1%
310 Asst Super Of Student Serv	309,332	301,098	261,339	393,625	276,645	(116,980)	-29.7%
<b>TLA</b>							
351 Teach Learn Accountability	3,869,230	3,543,665	3,811,388	5,358,976	4,501,700	(857,276)	-16.0%
352 Professional Learning	1,209,779	996,888	941,893	1,415,695	1,267,650	(148,045)	-10.5%
353 Reading Diagnostics	310,097	207,358	224,479	167,312	120,727	(46,585)	-27.8%
355 Instruc Tech Library Media	1,035,789	1,099,974	1,169,514	1,148,908	1,153,784	4,876	0.4%
357 Student Assessment	316,641	289,402	177,296	380,022	318,086	(61,936)	-16.3%
358 Progress Monitoring	499,780	524,551	290,926	294,069	306,498	12,429	4.2%
361 Elem Comm Arts	1,691	5,038	3,777	5,430	5,800	370	6.8%
362 Elem Soc Studies	4,233	19,839	25,686	17,813	24,750	6,937	38.9%
363 Elem Math	473	1,827	1,456	7,000	2,000	(5,000)	-71.4%
364 Elem Science	10,293	2,974	854	6,587	6,587	-	0.0%
366 Midd Ela	2,122	4,590	5,031	1,975	4,075	2,100	106.3%
367 Midd Soc Studies	1,638	1,728	2,546	500	600	100	20.0%
368 Midd Math	3,028	2,441	2,705	10,000	7,500	(2,500)	-25.0%
369 Midd Science	5,802	6,550	6,657	8,625	13,125	4,500	52.2%
371 High Ela	13,673	10,865	3,986	6,329	40,755	34,426	543.9%
372 High Soc Studies	3,212	2,655	1,068	1,070	2,720	1,650	154.2%
373 High Math	1,269	422	-	1,700	1,650	(50)	-2.9%
374 High Science	1,976	1,926	3,738	955	2,380	1,425	149.2%



OPERATING EXPENSES BY PROGRAM	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	FY21	%
ALL EXPENSES	ACTUAL	ACTUAL	ACTUAL	PROJECTIONS	BUDGET	VS FY22	CHG
<b>TLA (Continued)</b>							
380 Fine Arts	190,844	246,434	198,871	118,903	225,369	106,466	89.5%
381 Physical Educ	2,559	1,660	1,730	2,665	2,000	(665)	-25.0%
382 Gifted	188,684	196,197	204,761	213,700	217,700	4,000	1.9%
383 Esol	23,968	15,039	27,067	45,262	47,900	2,638	5.8%
384 World Language	6,835	2,946	4,108	11,148	12,750	1,602	14.4%
385 Career & Tech Ed	9,696	16,096	5,273	3,625	7,550	3,925	108.3%
386 Choice	24,216	42,254	155,104	363,225	387,750	24,525	6.8%
387 Instructional Technology	17,638	7,410	14,624	5,500	10,050	4,550	82.7%
388 Path	149,885	123,533	133,878	154,447	151,366	(3,081)	-2.0%
394 Outdoor School	71,618	141,883	109,344	30,850	48,150	17,300	56.1%
395 Summer School	1,447,360	1,498,441	575,547	1,403,615	1,513,615	110,000	7.8%
<b>All Other Programs</b>							
400 Board Of Education	107,282	188,980	30,287	67,941	194,900	126,959	186.9%
401 Superintendent	452,222	448,453	451,423	482,181	494,716	12,535	2.6%
402 District Dues	153,500	155,309	163,002	159,040	157,131	(1,909)	-1.2%
403 Legal Services	171,663	179,905	201,934	218,549	200,000	(18,549)	-8.5%
404 Deputy Superintendent	336,987	338,021	324,996	442,698	406,185	(36,513)	-8.2%
408 Chief Financial Officer	306,257	315,737	336,854	354,730	361,947	7,217	2.0%
409 Communications	967,111	1,031,551	1,009,786	1,059,217	1,093,605	34,388	3.2%
410 Safety Security	1,178,506	1,347,841	1,107,921	1,228,078	1,269,188	41,110	3.3%
411 Special Projects	143,675	97,791	113,774	3,075,118	458,738	(2,616,380)	-85.1%
501 Finance	990,330	1,132,316	1,158,306	1,037,659	1,098,655	60,996	5.9%
502 Internal Equip Fin	(40,975)	(31,883)	66,421	149,467	154,896	5,429	3.6%
503 Risk Mgmt	1,879,085	2,088,762	1,970,467	2,973,195	2,688,487	(284,708)	-9.6%
504 Food Services	6,298,476	6,235,024	5,550,919	5,635,922	6,890,196	1,254,274	22.3%
505 Purchasing	379,665	387,593	461,656	494,446	474,844	(19,602)	-4.0%
506 Print Shop	3,096	3,559	40,920	22,021	33,381	11,360	51.6%
507 School Stores	386,911	377,900	375,610	202,930	201,859	(1,071)	-0.5%
508 Warehouse	952,480	977,616	852,780	777,606	775,261	(2,345)	-0.3%
509 Mailroom	84,162	79,565	79,066	82,681	82,119	(562)	-0.7%
510 Technology	6,765,188	7,072,215	8,159,791	7,561,968	7,371,451	(190,517)	-2.5%
511 Human Resources	1,037,500	1,108,003	1,132,582	1,180,241	1,169,403	(10,838)	-0.9%
512 Transportation	5,680,673	5,981,309	5,893,602	5,893,158	6,108,170	215,012	3.6%
513 SSD Transportation	2,451,202	2,358,229	2,190,750	2,240,557	2,332,845	92,288	4.1%
514 Students In Transition Transport	-	314,466	934,757	650,000	1,025,000	375,000	57.7%
551 Facility Operations	8,046,754	8,194,039	7,969,068	8,549,521	8,387,679	(161,842)	-1.9%
552 Facility Maintenance	5,452,149	5,066,076	4,875,985	4,801,792	4,670,218	(131,574)	-2.7%
553 Grounds Maintenance	1,892,550	1,891,159	1,745,387	1,964,276	1,904,273	(60,003)	-3.1%
554 Planning	730,731	787,772	1,030,325	940,071	963,405	23,334	2.5%
555 Environmental Svcs	862,529	746,359	403,733	538,566	536,736	(1,830)	-0.3%
556 Facility Management	539,483	569,679	543,110	634,371	625,955	(8,416)	-1.3%
560 Energy Services	4,347,817	4,088,916	3,449,863	4,090,000	4,066,000	(24,000)	-0.6%
561 Sustainability	373,089	334,315	488,774	929,389	758,205	(171,184)	-18.4%
702 Debt Service	3,000	-	-	-	-	-	0.0%
804 Grants	3,114,756	2,329,161	1,978,021	1,990,813	2,200,957	210,144	10.6%
900 Student Activities	3,431,904	3,218,897	2,451,979	1,500,000	3,500,000	2,000,000	133.3%
<b>Subtotal</b>	<b>234,526,722</b>	<b>236,340,741</b>	<b>233,926,228</b>	<b>244,514,066</b>	<b>249,627,281</b>	<b>5,113,215</b>	<b>2.1%</b>
<b>Anticipated Unexpended</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,675,000)</b>	<b>(3,500,000)</b>	<b>2,175,000</b>	<b>-38.3%</b>
<b>Total</b>	<b>234,526,722</b>	<b>236,340,741</b>	<b>233,926,228</b>	<b>238,839,066</b>	<b>246,127,281</b>	<b>7,288,215</b>	<b>3.1%</b>





OPERATING EXPENSES BY PROGRAM NO SALARY AND BENEFIT EXPENSES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTIONS	2021-2022 BUDGET	FY21 VS FY22	% CHG
<b>School Budgets</b>							
101 Special Reading	12,760	14,777	14,513	26,697	17,584	(9,113)	-34.1%
102 Comm Arts	129,541	141,990	109,008	152,810	155,466	2,656	1.7%
103 Mathematics	64,887	62,025	53,603	70,261	62,970	(7,291)	-10.4%
104 Fine Arts	138,040	128,739	119,146	133,974	119,089	(14,885)	-11.1%
105 Physical Education	55,660	65,313	54,046	66,021	49,919	(16,102)	-24.4%
106 Science	120,585	92,971	72,488	96,609	84,476	(12,133)	-12.6%
107 Social Studies	96,226	69,353	49,230	78,847	62,659	(16,188)	-20.5%
108 Instructional Technology	56,183	97,465	76,368	87,909	87,030	(879)	-1.0%
109 Guidance	25,081	20,218	27,454	26,180	24,203	(1,977)	-7.6%
110 Art	131,571	138,313	126,856	125,798	117,622	(8,176)	-6.5%
111 Bldg Admin Services	1,528,548	1,671,292	1,232,674	2,007,629	1,658,744	(348,885)	-17.4%
112 Audio Visual Services	10,923	-	4,682	5,100	2,225	(2,875)	-56.4%
113 Business Education	32,387	24,558	22,154	35,454	29,369	(6,085)	-17.2%
114 Modern Classical Lang	36,090	26,550	31,623	39,963	29,793	(10,170)	-25.4%
115 Family And Consumer Sc	61,944	64,659	43,289	76,466	67,335	(9,131)	-11.9%
116 Industrial Arts	43,177	40,257	43,226	46,751	33,465	(13,286)	-28.4%
117 Student Body Act	173,323	180,754	175,554	138,423	84,440	(53,983)	-39.0%
118 Drivers Education	648	289	-	-	-	-	0.0%
119 Coop Voc Ed	4,240	8,458	5,668	2,590	1,990	(600)	-23.2%
120 Unified Studies	2,667	2,914	2,443	3,322	2,322	(1,000)	-30.1%
121 Speech	23,064	16,458	19,994	21,742	20,457	(1,285)	-5.9%
122 Library Svcs	68,118	78,052	47,018	90,941	64,474	(26,467)	-29.1%
123 Health Ed	6,897	4,230	3,817	9,015	5,623	(3,392)	-37.6%
124 Eee Camp	49,081	3,732	420	1,625	1,725	100	6.2%
125 Esol	406	892	1,200	1,312	1,083	(229)	-17.5%
127 Gifted Education	15,556	12,226	10,219	12,001	12,472	471	3.9%
128 Special Services	266	673	68	-	300	300	100.0%
<b>Instructional and School Building Staffing</b>							
175 Instructional Staffing/Subs	2,624,990	2,286,161	1,961,430	1,500,000	3,000,000	1,500,000	100.0%
177 Bldg Level Staffing	-	-	-	-	-	-	0.0%
<b>Athletics/Extra Duty</b>							
204 Athletics/Extra Duty	760,709	699,080	478,244	849,786	893,035	43,249	5.1%
205 Adult Basic Education	169,852	163,813	168,278	187,274	134,100	(53,174)	-28.4%
206 Swim Club	123,514	127,593	100,867	139,600	138,200	(1,400)	-1.0%
210 Park Rock Comm Ed	350	14,617	500,000	1,114,270	19,400	(1,094,870)	-98.3%
<b>Early Childhood</b>							
207 Early Childhood	87,289	80,110	66,011	91,000	94,900	3,900	4.3%
208 Preschools	252,317	277,326	254,161	276,455	263,500	(12,955)	-4.7%
<b>Student Services</b>							
301 Student Services	260,142	114,498	96,776	127,521	126,830	(691)	-0.5%
302 Pupil Personnel	1,214,453	878,430	158,470	245,421	212,770	(32,651)	-13.3%
303 Health Services	211,050	214,803	166,157	254,825	183,695	(71,130)	-27.9%
304 Guidance And Counseling	52,253	54,997	51,625	87,936	78,800	(9,136)	-10.4%
305 Seb Support	-	16,214	38,582	103,205	53,855	(49,350)	-47.8%
306 Data Mgmt/Research	13,822	14,229	19,876	37,157	32,500	(4,657)	-12.5%
307 Student Disc & Alt Studies	16,928	12,852	11,606	9,450	8,700	(750)	-7.9%
308 Special Services	82,446	87,976	27,260	93,286	41,910	(51,376)	-55.1%
310 Asst Super Of Student Serv	62,866	58,922	28,582	203,514	73,900	(129,614)	-63.7%
<b>TLA</b>							
351 Teach Learn Accountability	1,736,573	1,426,717	1,579,258	2,541,121	2,011,269	(529,852)	-20.9%
352 Professional Learning	443,475	333,762	221,154	296,833	408,476	111,643	37.6%
353 Reading Diagnostics	10,848	77,073	128,697	71,504	22,204	(49,300)	-68.9%
355 Instruc Tech Library Media	343,666	367,620	399,009	429,912	412,050	(17,862)	-4.2%
357 Student Assessment	180,032	137,278	56,167	216,753	153,680	(63,073)	-29.1%
361 Elem Comm Arts	1,691	5,038	3,777	5,430	5,800	370	6.8%
362 Elem Soc Studies	4,233	19,839	25,686	17,813	24,750	6,937	38.9%
363 Elem Math	473	1,827	1,456	7,000	2,000	(5,000)	-71.4%
364 Elem Science	10,293	2,974	854	6,587	6,587	-	0.0%
366 Midd Ela	2,122	4,590	5,031	1,975	4,075	2,100	106.3%
367 Midd Soc Studies	1,638	1,728	2,546	500	600	100	20.0%
368 Midd Math	3,028	2,441	2,705	10,000	7,500	(2,500)	-25.0%
369 Midd Science	5,802	6,550	6,657	8,625	13,125	4,500	52.2%
371 High Ela	13,673	10,865	3,986	6,329	40,755	34,426	543.9%
372 High Soc Studies	3,212	2,655	1,068	1,070	2,720	1,650	154.2%
373 High Math	1,269	422	-	1,700	1,650	(50)	-2.9%
374 High Science	1,976	1,926	3,738	955	2,380	1,425	149.2%



OPERATING EXPENSES BY PROGRAM NO SALARY AND BENEFIT EXPENSES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTIONS	2021-2022 BUDGET	FY21 VS FY22	% CHG
<b>TLA(continued)</b>							
380 Fine Arts	169,443	210,484	182,277	118,903	225,369	106,466	89.5%
381 Physical Educ	2,559	1,660	1,730	2,665	2,000	(665)	-25.0%
382 Gifted	13,265	18,335	14,538	23,700	27,700	4,000	16.9%
383 Esol	23,968	15,039	19,417	29,762	32,400	2,638	8.9%
384 World Language	6,835	2,946	4,108	11,148	12,750	1,602	14.4%
385 Career & Tech Ed	9,696	16,096	5,273	3,625	7,550	3,925	108.3%
386 Choice	24,216	42,254	155,104	363,225	387,750	24,525	6.8%
387 Instructional Technology	17,638	7,410	14,624	5,500	10,050	4,550	82.7%
388 Path	9,786	8,586	6,703	16,715	12,400	(4,315)	-25.8%
394 Outdoor School	(30,033)	33,845	22,258	30,850	48,150	17,300	56.1%
395 Summer School	253,574	163,264	47,902	20,000	70,000	50,000	250.0%
<b>All Other Programs</b>							
400 Board Of Education	107,282	188,980	30,287	67,941	194,900	126,959	186.9%
401 Superintendent	37,480	22,186	14,090	45,000	45,000	-	0.0%
402 District Dues	153,500	155,309	163,002	159,040	157,131	(1,909)	-1.2%
403 Legal Services	171,663	179,905	201,934	218,549	200,000	(18,549)	-8.5%
404 Deputy Superintendent	70,607	53,523	25,712	133,484	88,484	(45,000)	-33.7%
408 Chief Financial Officer	12,384	8,334	8,157	9,697	10,775	1,078	11.1%
409 Communications	158,084	173,482	118,246	166,176	169,220	3,044	1.8%
410 Safety Security	607,139	788,022	619,877	783,633	809,807	26,174	3.3%
411 Special Projects	64,215	15,538	29,171	2,845,918	370,300	(2,475,618)	-87.0%
501 Finance	119,704	101,383	83,573	117,427	101,520	(15,907)	-13.5%
502 Internal Equip Fin	(40,975)	(31,883)	66,421	149,467	154,896	5,429	3.6%
503 Risk Mgmt	1,553,543	1,614,081	1,680,362	1,750,216	1,844,903	94,687	5.4%
504 Food Services	2,762,401	2,662,815	2,001,482	1,798,153	3,213,531	1,415,378	78.7%
505 Purchasing	4,623	10,071	6,507	51,760	32,760	(19,000)	-36.7%
506 Print Shop	(43,338)	(48,116)	1,123	(34,275)	(24,425)	9,850	-28.7%
507 School Stores	19,310	26,135	23,086	22,950	15,500	(7,450)	-32.5%
508 Warehouse	40,271	40,577	32,319	43,303	42,340	(963)	-2.2%
509 Mailroom	27,775	20,957	19,287	21,600	19,500	(2,100)	-9.7%
510 Technology	3,292,940	3,593,164	4,902,608	4,188,490	3,822,223	(366,267)	-8.7%
511 Human Resources	78,533	111,469	82,144	162,152	120,390	(41,762)	-25.8%
512 Transportation	523,406	606,971	570,766	579,237	689,583	110,346	19.1%
513 SSD Transportation	253,954	232,486	147,246	45,970	243,495	197,525	429.7%
514 Students In Transition Transport	-	314,466	934,757	650,000	1,025,000	375,000	57.7%
551 Facility Operations	364,641	358,405	333,786	355,000	350,760	(4,240)	-1.2%
552 Facility Maintenance	1,305,347	1,178,180	1,323,024	1,002,795	1,026,350	23,555	2.3%
553 Grounds Maintenance	344,393	407,933	416,210	611,334	623,700	12,366	2.0%
554 Planning	255,468	282,957	226,587	144,729	137,400	(7,329)	-5.1%
555 Environmental Svcs	404,389	296,620	144,546	252,200	235,400	(16,800)	-6.7%
556 Facility Management	291,306	302,818	195,302	288,050	270,250	(17,800)	-6.2%
560 Energy Services	4,347,817	4,088,916	3,449,863	4,090,000	4,066,000	(24,000)	-0.6%
561 Sustainability	373,089	330,324	421,454	860,559	687,524	(173,035)	-20.1%
702 Debt Service	3,000	-	-	-	-	-	0.0%
804 Grants	807,371	628,131	464,538	266,037	280,598	14,561	5.5%
900 Student Activities	3,288,909	3,074,458	2,332,525	1,423,284	3,500,000	2,076,716	145.9%
<b>Subtotal</b>	<b>33,846,032</b>	<b>32,780,600</b>	<b>30,460,401</b>	<b>36,198,216</b>	<b>36,633,485</b>	<b>435,269</b>	<b>1.2%</b>
<b>Anticipated Unexpended</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,675,000)</b>	<b>(2,500,000)</b>	<b>2,175,000</b>	<b>-46.5%</b>
<b>Total</b>	<b>33,846,032</b>	<b>32,780,600</b>	<b>30,460,401</b>	<b>31,523,216</b>	<b>34,133,485</b>	<b>2,610,269</b>	<b>8.3%</b>



OPERATING EXPENSES BY PROGRAM SALARY AND BENEFIT EXPENSES ONLY	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTIONS	2021-2022 BUDGET	FY21 VS FY22	% CHG
<b>Instructional and School Building Staffing</b>							
175 Instructional Staffing/Subs	124,799,939	126,769,595	128,285,607	130,078,607	134,100,638	4,022,031	3.1%
177 Bldg Level Staffing	16,577,851	16,664,296	16,870,397	16,256,288	16,715,919	459,631	2.8%
<b>Athletics/Extra Duty</b>							
204 Athletics/Extra Duty	4,318,715	4,559,294	4,702,276	4,721,101	5,574,261	853,160	18.1%
205 Adult Basic Education	1,384,731	1,371,085	1,367,751	1,511,501	1,497,948	(13,553)	-0.9%
206 Swim Club	648,411	637,306	524,337	636,829	656,610	19,781	3.1%
210 Park Rock Comm Ed	26,421	31,934	21,069	-	-	-	0.0%
<b>Early Childhood</b>							
207 Early Childhood	1,636,374	1,635,275	1,642,672	1,479,661	1,528,870	49,209	3.3%
208 Preschools	1,934,667	2,015,429	2,083,687	1,792,923	1,934,037	141,114	7.9%
<b>Student Services</b>							
301 Student Services	109,469	91,123	95,825	81,188	71,651	(9,537)	-11.7%
302 Pupil Personnel	1,263,204	1,785,541	1,841,754	1,812,087	1,901,685	89,598	4.9%
303 Health Services	2,598,785	2,635,737	2,617,880	2,666,837	2,734,090	67,253	2.5%
304 Guidance And Counseling	128,753	133,932	135,697	137,336	141,214	3,878	2.8%
305 Seb Support	-	2,957	9,432	-	-	-	0.0%
306 Data Mgmt/Research	237,918	244,197	295,255	278,041	248,409	(29,632)	-10.7%
307 Student Disc & Alt Studies	615,884	724,232	788,046	779,483	797,701	18,218	2.3%
308 Special Services	274,497	298,632	289,944	299,825	307,581	7,756	2.6%
310 Asst Super Of Student Serv	246,466	242,176	232,757	190,111	202,745	12,634	6.6%
<b>TLA</b>							
351 Teach Learn Accountability	2,132,657	2,116,948	2,232,130	2,817,855	2,490,431	(327,424)	-11.6%
352 Professional Learning	766,304	663,126	720,739	1,118,862	859,174	(259,688)	-23.2%
353 Reading Diagnostics	299,249	130,285	95,782	95,808	98,523	2,715	2.8%
355 Instruc Tech Library Media	692,123	732,354	770,505	718,996	741,734	22,738	3.2%
357 Student Assessment	136,609	152,124	121,129	163,269	164,406	1,137	0.7%
358 Progress Monitoring	499,780	524,551	290,926	294,069	306,498	12,429	4.2%
380 Fine Arts	21,401	35,950	16,594	-	-	-	0.0%
382 Gifted	175,419	177,862	190,223	190,000	190,000	-	0.0%
383 Esol	-	-	7,650	15,500	15,500	-	0.0%
388 Path	140,099	114,947	127,175	137,732	138,966	1,234	0.9%
394 Outdoor School	101,651	108,038	87,086	-	-	-	0.0%
395 Summer School	1,193,786	1,335,177	527,645	1,383,615	1,443,615	60,000	4.3%
<b>All Other Programs</b>							
401 Superintendent	414,742	426,267	437,333	437,181	449,716	12,535	2.9%
404 Deputy Superintendent	266,380	284,498	299,284	309,214	317,701	8,487	2.7%
408 Chief Financial Officer	293,873	307,403	328,697	345,033	351,172	6,139	1.8%
409 Communications	809,027	858,069	891,540	893,041	924,385	31,344	3.5%
410 Safety Security	571,367	559,819	488,044	444,445	459,381	14,936	3.4%
411 Special Projects	79,460	82,253	84,603	229,200	88,438	(140,762)	-61.4%
501 Finance	870,626	1,030,933	1,074,733	920,232	997,135	76,903	8.4%
503 Risk Mgmt	325,542	474,681	290,105	1,222,979	843,584	(379,395)	-31.0%
504 Food Services	3,536,075	3,572,209	3,549,437	3,837,769	3,676,665	(161,104)	-4.2%
505 Purchasing	375,042	377,522	455,149	442,686	442,084	(602)	-0.1%
506 Print Shop	46,434	51,675	39,797	56,296	57,806	1,510	2.7%
507 School Stores	367,601	351,765	352,524	179,980	186,359	6,379	3.5%
508 Warehouse	912,209	937,039	820,461	734,303	732,921	(1,382)	-0.2%
509 Mailroom	56,387	58,608	59,779	61,081	62,619	1,538	2.5%
510 Technology	3,472,248	3,479,051	3,257,183	3,373,478	3,549,228	175,750	5.2%
511 Human Resources	958,967	996,534	1,050,438	1,018,089	1,049,013	30,924	3.0%
512 Transportation	5,157,267	5,374,338	5,322,836	5,313,921	5,418,587	104,666	2.0%
513 SSD Transportation	2,197,248	2,125,743	2,043,504	2,194,587	2,089,350	(105,237)	-4.8%
551 Facility Operations	7,682,113	7,835,634	7,635,282	8,194,521	8,036,919	(157,602)	-1.9%
552 Facility Maintenance	4,146,802	3,887,896	3,552,961	3,798,997	3,643,868	(155,129)	-4.1%
553 Grounds Maintenance	1,548,157	1,483,226	1,329,177	1,352,942	1,280,573	(72,369)	-5.3%
554 Planning	475,263	504,815	803,738	795,342	826,005	30,663	3.9%
555 Environmental Svcs	458,140	449,739	259,187	286,366	301,336	14,970	5.2%
556 Facility Management	248,177	266,861	347,808	346,321	355,705	9,384	2.7%
561 Sustainability	-	3,991	67,320	68,830	70,681	1,851	2.7%
804 Grants	2,307,385	1,701,030	1,513,483	1,724,776	1,920,359	195,583	11.3%
900 Student Activities	142,995	144,439	119,454	76,716	-	(76,716)	-100.0%
<b>Subtotal</b>	<b>200,680,690</b>	<b>203,560,141</b>	<b>203,465,827</b>	<b>208,315,850</b>	<b>212,993,796</b>	<b>4,677,946</b>	<b>2.2%</b>
<b>Anticipated Unexpended</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>-</b>	<b>0.0%</b>
<b>Total</b>	<b>200,680,690</b>	<b>203,560,141</b>	<b>203,465,827</b>	<b>207,315,850</b>	<b>211,993,796</b>	<b>4,677,946</b>	<b>2.3%</b>



## 2021-2022 SCHOOL BUILDING BUDGET ANALYSIS

SCHOOL NAME	ENROLL- MENT	#101 SPECIAL READING	#102 COMM ARTS	#103 MATH	#104 FINE ARTS	#105 PHYS ED	#106 SCIENCE	#107 SOCIAL STUDIES	#108 INST. TECH.	#109 GUIDANCE	#110 ART	#111 ADMIN SVCS	#127 GIFTED	#112 A/V SVCS
<b>Elementaries</b>														
Barretts	351	1,065	750	350	2,175	575	675	2,635	530	2,850	4,000	32,962	575	0
\$ per Student		3.03	2.14	1.00	6.20	1.64	1.92	7.51	1.51	8.12	11.40	93.91	1.64	0.00
Bellerive	386	75	5,536	650	1,100	1,365	1,222	1,278	4,500	200	2,500	35,100	486	0
\$ per Student		0.19	14.34	1.68	2.85	3.54	3.17	3.31	11.66	0.52	6.48	90.93	1.26	0.00
Carman Trails	411	200	6,000	1,600	1,500	1,510	2,400	1,350	4,612	200	2,700	35,465	200	275
\$ per Student		0.49	14.60	3.89	3.65	3.67	5.84	3.28	11.22	0.49	6.57	86.29	0.49	0.67
Claymont	498	500	8,270	125	1,725	500	3,000	3,900	1,550	400	3,300	46,796	450	0
\$ per Student		1.00	16.61	0.25	3.46	1.00	6.02	7.83	3.11	0.80	6.63	93.97	0.90	0.00
Craig	395	500	8,000	750	1,450	650	750	1,000	2,750	750	4,000	31,490	500	0
\$ per Student		1.27	20.25	1.90	3.67	1.65	1.90	2.53	6.96	1.90	10.13	79.72	1.27	0.00
Green Trails	396	700	3,000	310	1,150	650	100	400	5,000	450	4,800	37,272	900	0
\$ per Student		1.77	7.58	0.78	2.90	1.64	0.25	1.01	12.63	1.14	12.12	94.12	2.27	0.00
Hanna Woods	471	637	3,892	435	1,412	868	0	695	1,993	278	1,615	54,632	196	0
\$ per Student		1.35	8.26	0.92	3.00	1.84	0.00	1.48	4.23	0.59	3.43	115.99	0.42	0.00
Henry	590	3,800	4,900	4,900	900	1,000	700	352	8,446	591	4,000	52,166	550	300
\$ per Student		6.44	8.31	8.31	1.53	1.69	1.19	0.60	14.32	1.00	6.78	88.42	0.93	0.51
Highcroft Ridge	381	1,345	6,377	1,720	977	1,428	0	132	4,428	500	2,556	34,305	0	0
\$ per Student		3.53	16.74	4.51	2.56	3.75	0.00	0.35	11.62	1.31	6.71	90.04	0.00	0.00
Mason Ridge	457	75	7,000	500	1,300	700	50	0	3,000	150	2,000	48,669	500	0
\$ per Student		0.16	15.32	1.09	2.84	1.53	0.11	0.00	6.56	0.33	4.38	106.50	1.09	0.00
McKelvey Int.	488	600	3,500	650	1,450	700	200	2,400	4,500	500	3,500	48,696	900	0
\$ per Student		1.23	7.17	1.33	2.97	1.43	0.41	4.92	9.22	1.02	7.17	99.79	1.84	0.00
McKelvey Primary	240	100	1,500	100	0	300	0	600	2,000	300	1,000	27,380	0	0
\$ per Student		0.42	6.25	0.42	0.00	1.25	0.00	2.50	8.33	1.25	4.17	114.08	0.00	0.00
Oak Brook	441	450	6,500	0	1,477	1,052	0	3,617	1,500	300	5,050	39,426	50	0
\$ per Student		1.02	14.74	0.00	3.35	2.39	0.00	8.20	3.40	0.68	11.45	89.40	0.11	0.00
Pierremont	468	800	800	800	3,000	1,500	800	800	3,600	1,000	4,300	48,056	0	0
\$ per Student		1.71	1.71	1.71	6.41	3.21	1.71	1.71	7.69	2.14	9.19	102.68	0.00	0.00
River Bend	459	200	500	300	2,750	1,200	200	200	2,000	500	2,250	53,578	500	0
\$ per Student		0.44	1.09	0.65	5.99	2.61	0.44	0.44	4.36	1.09	4.90	116.73	1.09	0.00
Ross	423	1,500	8,000	1,000	500	1,500	0	0	3,000	0	2,700	41,866	0	0
\$ per Student		3.55	18.91	2.36	1.18	3.55	0.00	0.00	7.09	0.00	6.38	98.97	0.00	0.00
Shenandoah Valley	464	800	9,600	200	3,000	1,500	200	200	2,500	300	3,000	42,838	1,000	0
\$ per Student		1.72	20.69	0.43	6.47	3.23	0.43	0.43	5.39	0.65	6.47	92.32	2.16	0.00
Sorrento Springs	264	100	4,000	1,000	1,000	400	700	0	5,000	300	1,200	20,488	300	0
\$ per Student		0.38	15.15	3.79	3.79	1.52	2.65	0.00	18.94	1.14	4.55	77.61	1.14	0.00
Wren Hollow	433	200	5,000	300	1,000	200	1,500	2,000	3,200	200	5,000	42,111	200	0
\$ per Student		0.46	11.55	0.69	2.31	0.46	3.46	4.62	7.39	0.46	11.55	97.25	0.46	0.00
Subtotal Elementary	8,016	13,547	91,625	15,590	27,866	17,298	12,497	20,959	62,109	9,469	58,471	745,916	7,307	575
Average		1.69	11.43	1.94	3.48	2.16	1.56	2.61	7.75	1.18	7.29	93.05	0.91	0.07



## 2021-2022 SCHOOL BUILDING BUDGET ANALYSIS

SCHOOL NAME	#122 LIBRARY SVCS	#123 HEALTH ED	#124 EEE CAMP	#113 BUSINESS ED	#114 MLL	#115 FACS	#116 INDUST ARTS	#117 STUDENT ACT.	#119 COOP VOC ED	#120 UNIFIED STUDIES	#121 SPEECH/ DRAMA	#203 ELL	TOTALS
<b>Elementaries</b>													
Barretts	700	0	0	0	0	0	0	0	0	0	0	0	49,842
\$ per Student	1.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.00
Bellerive	800	0	0	0	0	0	0	0	0	0	0	0	54,812
\$ per Student	2.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.00
Carman Trails	350	0	0	0	0	0	0	0	0	0	0	0	58,362
\$ per Student	0.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.00
Claymont	200	0	0	0	0	0	0	0	0	0	0	0	70,716
\$ per Student	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.00
Craig	3,500	0	0	0	0	0	0	0	0	0	0	0	56,090
\$ per Student	8.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.00
Green Trails	1,500	0	0	0	0	0	0	0	0	0	0	0	56,232
\$ per Student	3.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.00
Hanna Woods	78	115	0	0	0	0	0	0	0	0	0	36	66,882
\$ per Student	0.17	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	142.00
Henry	1,175	0	0	0	0	0	0	0	0	0	0	0	83,780
\$ per Student	1.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.00
Highcroft Ridge	134	200	0	0	0	0	0	0	0	0	0	0	54,102
\$ per Student	0.35	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.00
Mason Ridge	950	0	0	0	0	0	0	0	0	0	0	0	64,894
\$ per Student	2.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.00
McKelvey Int.	1,500	0	0	0	0	0	0	0	0	0	0	200	69,296
\$ per Student	3.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.41	142.00
McKelvey Primary	800	0	0	0	0	0	0	0	0	0	0	0	34,080
\$ per Student	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.00
Oak Brook	3,200	0	0	0	0	0	0	0	0	0	0	0	62,622
\$ per Student	7.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.00
Pierremont	500	500	0	0	0	0	0	0	0	0	0	0	66,456
\$ per Student	1.07	1.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.00
River Bend	1,000	0	0	0	0	0	0	0	0	0	0	0	65,178
\$ per Student	2.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.00
Ross	0	0	0	0	0	0	0	0	0	0	0	0	60,066
\$ per Student	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.00
Shenandoah Valley	750	0	0	0	0	0	0	0	0	0	0	0	65,888
\$ per Student	1.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.00
Sorrento Springs	3,000	0	0	0	0	0	0	0	0	0	0	0	37,488
\$ per Student	11.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.00
Wren Hollow	500	75	0	0	0	0	0	0	0	0	0	0	61,486
\$ per Student	1.15	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.00
Subtotal Elementary	19,837	890	0	0	0	0	0	0	0	0	0	236	1,138,272
Average	2.47	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03	142.00



## 2021-2022 SCHOOL BUILDING BUDGET ANALYSIS

SCHOOL NAME	ENROLL- MENT	#101 SPECIAL READING	#102 COMM ARTS	#103 MATH	#104 FINE ARTS	#105 PHYS ED	#106 SCIENCE	#107 SOCIAL STUDIES	#108 INST. TECH.	#109 GUIDANCE	#110 ART	#111 ADMIN SVCS	#127 GIFTED	#112 A/V SVCS
<b>Middle Schools</b>														
Central Middle	905	680	9,676	5,950	9,072	2,251	6,512	5,770	2,400	1,427	2,178	74,475	1,040	0
\$ per Student		0.75	10.69	6.57	10.02	2.49	7.20	6.38	2.65	1.58	2.41	82.29	1.15	0.00
Northeast Middle	780	0	5,000	500	4,000	2,000	2,500	500	2,500	500	1,500	89,490	100	0
\$ per Student		0.00	6.41	0.64	5.13	2.56	3.21	0.64	3.21	0.64	1.92	114.73	0.13	0.00
South Middle	574	250	3,643	3,302	8,200	2,300	4,560	3,315	600	1,000	3,775	43,227	500	1,650
\$ per Student		0.44	6.35	5.75	14.29	4.01	7.94	5.78	1.05	1.74	6.58	75.31	0.87	2.87
Southwest Middle	592	909	2,920	1,700	7,410	3,616	1,800	1,718	3,050	1,035	2,657	47,712	405	0
\$ per Student		1.54	4.93	2.87	12.52	6.11	3.04	2.90	5.15	1.75	4.49	80.59	0.68	0.00
West Middle	1,070	320	6,500	500	8,615	4,350	3,750	500	1,000	0	3,000	123,145	3,120	0
\$ per Student		0.30	6.07	0.47	8.05	4.07	3.50	0.47	0.93	0.00	2.80	115.09	2.92	0.00
Subtotal Middle	3,921	2,159	27,739	11,952	37,297	14,517	19,122	11,803	9,550	3,962	13,110	378,049	5,165	1,650
Average		0.55	7.07	3.05	9.51	3.70	4.88	3.01	2.44	1.01	3.34	96.42	1.32	0.42
<b>High Schools</b>														
Central High	1,210	0	6,700	4,700	15,900	3,200	9,300	5,150	5,350	2,225	9,300	131,965	0	0
\$ per Student		0.00	5.54	3.88	13.14	2.64	7.69	4.26	4.42	1.84	7.69	109.06	0.00	0.00
North High	1,071	1,778	8,852	7,213	12,276	4,504	11,857	7,547	3,406	1,327	9,081	101,336	0	0
\$ per Student		1.66	8.27	6.73	11.46	4.21	11.07	7.05	3.18	1.24	8.48	94.62	0.00	0.00
South High	1,624	0	13,050	13,500	13,500	3,600	20,700	9,900	2,115	3,420	16,650	150,985	0	0
\$ per Student		0.00	8.04	8.31	8.31	2.22	12.75	6.10	1.30	2.11	10.25	92.97	0.00	0.00
West High	1,385	0	6,000	9,915	12,250	6,500	11,000	6,700	2,500	3,500	13,010	141,213	0	0
\$ per Student		0.00	4.33	7.16	8.84	4.69	7.94	4.84	1.81	2.53	9.39	101.96	0.00	0.00
Fern Ridge	80	0	0	0	0	0	0	0	0	0	0	14,400	0	0
\$ per Student		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	180.00	0.00	0.00
Subtotal High	5,370	1,778	34,602	35,328	53,926	17,804	52,857	29,297	13,371	10,472	48,041	539,899	0	0
Average		0.33	6.44	6.58	10.04	3.32	9.84	5.46	2.49	1.95	8.95	100.54	0.00	0.00
Grand Totals	17,307	17,484	153,966	62,870	119,089	49,619	84,476	62,059	85,030	23,903	119,622	1,663,864	12,472	2,225
Average		1.01	8.90	3.63	6.88	2.87	4.88	3.59	4.91	1.38	6.91	96.14	0.72	0.13
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## 2021-2022 SCHOOL BUILDING BUDGET ANALYSIS

SCHOOL NAME	#122 LIBRARY SVCS	#123 HEALTH ED	#124 EEE CAMP	#113 BUSINESS ED	#114 MLL	#115 FACS	#116 INDUST ARTS	#117 STUDENT ACT.	#119 COOP VOC ED	#120 UNIFIED STUDIES	#121 SPEECH/ DRAMA	#203 ELL	TOTALS
<b>Middle Schools</b>													
Central Middle	4,483	0	1,000	1,427	2,026	3,835	2,765	0	0	0	1,198	0	138,465
\$ per Student	4.95	0.00	1.10	1.58	2.24	4.24	3.06	0.00	0.00	0.00	1.32	0.00	153.00
Northeast Middle	3,500	0	0	1,000	500	4,500	250	0	0	0	500	500	119,340
\$ per Student	4.49	0.00	0.00	1.28	0.64	5.77	0.32	0.00	0.00	0.00	0.64	0.64	153.00
South Middle	2,125	375	725	1,150	900	2,500	2,750	0	0	0	975	0	87,822
\$ per Student	3.70	0.65	1.26	2.00	1.57	4.36	4.79	0.00	0.00	0.00	1.70	0.00	153.00
Southwest Middle	2,388	0	0	877	1,687	4,320	5,220	0	0	0	1,152	0	90,576
\$ per Student	4.03	0.00	0.00	1.48	2.85	7.30	8.82	0.00	0.00	0.00	1.95	0.00	153.00
West Middle	0	0	0	700	1,000	4,900	1,060	0	0	0	1,250	0	163,710
\$ per Student	0.00	0.00	0.00	0.65	0.93	4.58	0.99	0.00	0.00	0.00	1.17	0.00	153.00
Subtotal Middle	12,496	375	1,725	5,154	6,113	20,055	12,045	0	0	0	5,075	500	599,913
Average	3.19	0.10	0.44	1.31	1.56	5.11	3.07	0.00	0.00	0.00	1.29	0.13	153.00
<b>High Schools</b>													
Central High	7,000	1,275	0	4,050	6,400	7,450	3,475	21,000	910	0	2,700	0	248,050
\$ per Student	5.79	1.05	0.00	3.35	5.29	6.16	2.87	17.36	0.75	0.00	2.23	0.00	205.00
North High	7,119	553	0	1,800	5,450	9,720	5,045	16,200	0	2,322	1,822	347	219,555
\$ per Student	6.65	0.52	0.00	1.68	5.09	9.08	4.71	15.13	0.00	2.17	1.70	0.32	205.00
South High	9,450	1,530	0	9,270	7,830	16,110	9,630	25,740	1,080	0	4,860	0	332,920
\$ per Student	5.82	0.94	0.00	5.71	4.82	9.92	5.93	15.85	0.67	0.00	2.99	0.00	205.00
West High	7,772	1,000	0	9,095	4,000	12,000	4,970	26,500	0	0	6,000	0	283,925
\$ per Student	5.61	0.72	0.00	6.57	2.89	8.66	3.59	19.13	0.00	0.00	4.33	0.00	205.00
Fern Ridge	0	0	0	0	0	2,000	0	0	0	0	0	0	16,400
\$ per Student	0.00	0.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	205.00
Subtotal High	31,341	4,358	0	24,215	23,680	47,280	23,120	89,440	1,990	2,322	15,382	347	1,100,850
Average	5.84	0.81	0.00	4.51	4.41	8.80	4.31	16.66	0.37	0.43	2.86	0.06	205.00
Grand Totals	63,674	5,623	1,725	29,369	29,793	67,335	35,165	89,440	1,990	2,322	20,457	1,083	2,839,035
Average	3.68	0.32	0.10	1.70	1.72	3.89	2.03	5.17	0.11	0.13	1.18	0.06	164.04
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## Debt obligations

The District has 8 general obligation bonds outstanding.

Issue	Amounts	Maturity
Series 2011	8,975,000	Payments through March of 2024
Series 2012	5,860,000	Payments through March of 2022
Series 2015A	21,080,000	Payments through March of 2025
Series 2015B	50,000,000	Payments through March of 2035
Series 2016	44,000,000	Payments through March of 2036
Series 2017	6,205,000	Payments through March of 2023
Series 2019	52,645,000	Payments through March of 2039
Series 2020	55,000,000	Payments through March of 2039
	<u>243,765,000</u>	

The FY22 budget services \$8,545,056 in general obligation bond interest payments and \$15,800,000 in general obligation bond principal. The debt service fund is primarily funded by a dedicated debt service property tax. Debt Service revenues are projected to meet or exceed debt payments over the life of existing general obligation bonds.

Article VI, Section 26(b), Constitution of Missouri, limits the outstanding amount of authorized general obligation bonds of a School District to fifteen(15%) percent of the assessed valuation of the District less amounts available in the Debt Service Fund. The projected legal debt margin as of June 30, 2021 is:

Assessed valuation est. at 6/30/21	5,473,261,645
15% Limit	<u>15%</u>
Constitutional Debt Limit	<u>820,989,247</u>
GO Bonds Payable	(243,765,000)
Amount Available in Debt Service Fund	<u>13,723,474</u>
Estimated Legal Debt Margin as of 6/30/21	590,947,721



## CAPITAL PROJECT LIST

Note: Projects listed in this report are for long range planning purposes only. The list is subject to additions, subtractions, and priority changes as the needs and priorities of the district change. List represents current uncompleted jobs and future projects planned under 2018 bond initiative.				Cost Data as of:	4/29/2021
BUILDING	PROJECT NUMBER AND NAME	PROJECT DESCRIPTION	CURRENT PLANNED CONSTRUCTION YEAR	COST PROJECTION	ACTUAL COSTS TO DATE
<b>SUMMER 2019 CONSTRUCTION PROJECTS</b>					
McKelvey Primary	751801B	1) McKelvey Primary Center Addition And Renovations - Addition to expand cafeteria size and renovations to provide additional classrooms plus special instruction, music, and art classrooms 2) Replace HVAC Equipment - Replace gas fired rooftop HVAC units RTG-001 thru -004, VCU-001, VHU-001, VHU-002, VHU-020, VHU-021, VHU-022, VHU-023, VHU-024, VHU-025 3) Replace Electrical Equipment - Replace main electrical switchboard ESB-001; Replace electrical panelboard PPL-001; Replace electrical transformer TRX-001 4) Replace Pavement and Sitework Improvements - Replace parking lots & drives PAV-001 & -003; Replace exterior ramp ERP-001; Replace exterior stair EST-001; Replace concrete sidewalks SID-001, -004, -005, -012, & -013 5) Renovations - Renovation of 1100/2100 wing including asbestos abatement and new HVAC system with VAV boxes	2019	\$12,348,013.00	\$11,945,405.29
District Wide	001803B	1) Add 12 CCTV to Elementary schools	2019	\$216,000.00	\$208,116.04
District Wide	001805B	1) Replace flooring based upon age and condition at various buildings through summer 2019 & 2020 & 2021	2019	\$1,950,000.00	\$1,043,134.00
District Wide - Allowance	001806B	1) Allowance to cover material only for added security film to District glazing (FY18-19)	2019	\$487,130.00	\$76,359.84
District Wide - Allowance	001809B	1) Allowance for Restroom Renovations	2019	\$2,200,000.00	\$1,273,974.84
District Wide - Allowance	001810B	1) Allowance for interior non-classroom doors and hardware (upgrades, code compliance, broken or damaged)	2019	\$280,000.00	\$82,840.77
District Wide	001808B	1) Convert District telephone network to VoIP	2019	\$4,000,000.00	\$2,599,352.42
District Wide	001807B	1) IT allowance to address future classroom needs	2019	\$4,000,000.00	\$1,798,240.22
Preconstruction Services	N/A	1) McCarthy Pre-Construction Services	2019	\$349,300.00	\$328,583.50
District Wide - Allowance	001902B	1) Allowance for exterior doors, storefronts, and hardware (upgrades, code compliance, broken or damaged)	2019	\$200,000.00	\$14,802.00
<b>SUMMER 2021 CONSTRUCTION PROJECTS</b>					
Barretts	012001B	1) Replace HVAC Equipment - Replace gas fired rooftop HVAC units RTG-002 thru -004: Replace unit ventilators VHC-004 2) Replace Roofs - Replace roof areas ROF-002 thru -005, -008, -012, ROF-014, -021: Replace cabin roof ROF-001 3) Replace Pavement and Sitework Improvements - Replace parking lots & drives PAV-006; Replace asphalt sidewalk SID-006; Replace concrete sidewalk SID-005		\$1,348,596.00	\$113,919.61
Carman Trails	212001B	1) Replace HVAC Equipment - Replace electric rooftop HVAC unit RTE-005 2) Replace Electrical Equipment - Replace electrical transformer TRX-002 3) Replace Pavement and Sitework Improvements - Replace parking lot and drives PAV-003 thru -004		\$503,811.79	\$55,002.26
Central High - Main Building	502001B	1) Replace HVAC Equipment - Replace air handler heating only HVAC unit AHH-007 with heating/cooling HVAC unit; Replace gas fired multi-zone rooftop HVAC units RTG-001 thru RTG-007 with hot water heating rooftop HVAC RTW units and VAV system; Replace gas fired rooftop HVAC units RTG-019 thru RTG-025 2) Replace Plumbing Equipment - Replace pool filtration system PFE-001 3) Replace Roofs - Replace roof areas ROF-001, -015, -029 thru -031, -033, & -034 4) Replace Pavement and Sitework Improvements - Replace parking lot & drive PAV-013; Replace concrete sidewalks SID-023 5) Security Entry Vestibule - Addition & renovations for secure reception area 6) Replace Approximately 600LF of Exterior 4in Water Main		\$4,145,666.10	\$305,026.45
Central High - Electric Burial	502001B	1) Bury Owner Overhead Power Lines: EEP-001		\$495,505.00	\$0.00
Fern Ridge	592001B	1) Replace HVAC Equipment - Replace cooling only rooftop HVAC unit RTC-001 2) Replace Roofs - Replace roof areas -002, -003, -008, & -009 3) Replace Electrical Equipment - Replace main electrical switchboard ESB-001 and electrical distribution board PPH-003 and combine current dual electrical service entrances into one service entrance; add electrical circuits to increase access to power in classrooms; replace ceilings and lighting in selected rooms 4) Addition - Construct addition at entrance to building for Administrative area and secure entry vestibule 5) Renovations - Renovate science classroom; renovate existing administration area into two counselor offices; renovate nurse's area to district prototype		\$2,476,354.89	\$160,647.02
McKelvey	112001B	1) Replace HVAC Equipment - Replace gas fired rooftop HVAC unit RTG-013 2) Replace Pavement and Sitework Improvements - Replace asphalt play area PAV-005; Replace wood retaining walls RET-001, -009, -013, & -022		\$447,621.07	\$55,777.68

## CAPITAL PROJECT LIST

Note: Projects listed in this report are for long range planning purposes only. The list is subject to additions, subtractions, and priority changes as the needs and priorities of the district change. List represents current uncompleted jobs and future projects planned under 2018 bond initiative.				Cost Data as of:	4/29/2021
BUILDING	PROJECT NUMBER AND NAME	PROJECT DESCRIPTION	CURRENT PLANNED CONSTRUCTION YEAR	COST PROJECTION	ACTUAL COSTS TO DATE
North High	562001B	1) Replace HVAC Equipment - Replace pool filter tank PFE-001 2) Replace Electrical Equipment - Replace electrical panelboards PLL-001, -012, & -013; Replace electrical transformers TRX-003 through TRX-007; Replace stadium field lighting XSL-001 3) Replace Pavement and Sitework Improvements - Replace exterior stairs EST-003, -011, & -014 4) Addition & Renovations - Continue master plan renovations for the building including an addition containing FACS and part of SSD; renovations of the existing FACS into main administrative and reception area; addition at the west courtyard for a new main entry to the building with secure entry vestibule and an elevator connecting the lower level drama area, the main floor, and the second floor; connect north and west parking lots		\$8,232,087.00	\$389,350.75
North High - Field Lights	562001B	1) Replace stadium field lighting XSL-001		\$718,981.88	\$0.00
Northeast Middle	452001B	1) Replace HVAC Equipment - Replace hot water boilers HWB-001 thru -004; Replace hot water pumps HWP-001 & HWP-002; Replace cooling only rooftop HVAC units RTC-002 through RTC-004; Replace gas fired rooftop HVAC units RTG-001 & -002 2) Replace Pavement and Sitework Improvements - Replace asphalt parking lots & drives PAV-015; Replace exterior stair EST-001; Replace concrete sidewalks SID-004, -009, -015, & -019; 3) Fire Sprinklers - Install fire sprinklers FSS-001 in the 1994 addition which will make the building fully sprinklered 4) Renovations - Renovate nurse's area 5) Security Entry Vestibule - Addition & renovations for secure reception area 6) Northeast Middle - RM559 Flooring & Bleachers		\$2,935,768.43	\$171,339.18
Ross	062001B	1) Replace HVAC Equipment - Replace cooling only rooftop HVAC unit RTC-002; Replace gas fired rooftop HVAC units RTG-002, -005, & -009; Replace exhaust fans EXF-002 thru -008, -010, & -011 2) Replace Roofs - Replace skylights RSH-001, -002, -005 thru -017 3) Replace Pavement and Sitework Improvements - Replace parking lots and drives PAV-003 thru -004; Replace exterior ramps ERP-001, -004, & -005; Replace exterior stairs EST-001 & -002; Replace concrete sidewalks SID-002 thru -005, -007, -015, -016		\$828,347.34	\$79,897.33
Shenandoah Valley	202001B	1) Replace Electrical Equipment - Replace electrical transformer TRX-001 2) Replace Pavement and Sitework Improvements - Replace asphalt parking lots & drives PAV-007; Replace asphalt sidewalks SID-001, -002, -009, -011; Replace concrete sidewalks SID-004 thru -007, -012, & -013 3) Replace Roofs - Replace roof areas ROF-001 thru -004, -006 thru -015, & -017; Paint metal roof ROF-005		\$2,083,170.08	\$124,145.72
South High	582001B	1) Replace HVAC Equipment - Replace heating only air handler HVAC units AHH-005 & -006 with heating/cooling units in gym C 2) Replace Plumbing Equipment - Replace pool filtration system PFE-001 3) Replace Electrical Equipment - Replace emergency electrical generator EPG-001; Replace main electrical switchboards ESB-001 thru -005; Replace electrical panelboards PLL-006, -011, -017, -019, & -024; Replace electrical panelboards PPH-003, -005, -006, & -008; Replace electrical transformers TRX-001, -004, & -010 4) Replace Roofs - Replace roof areas ROF-001 & -004 5) Replace Pavement and Sitework Improvements - Replace parking lot & drives PAV-002, -003, & -008; Replace exterior stairs EST-005 thru -008; Replace concrete sidewalks SID-010 & -012 6) Replace Bleachers - Replace bleachers in main gym 7) Security Entry Vestibule - Addition & renovations for secure reception area		\$3,244,316.09	\$202,776.20
West Middle	432001B	1) Replace HVAC Equipment - Replace exhaust fans EXF-010, -011, & 013; Replace gas fired rooftop HVAC unit RTG-003 2) Replace Roofs - Replace roof areas ROF-001, -002, -005, -009 thru -014, & -017 thru -022 3) Replace Pavement and Sitework Improvements - Replace parking lots & drives PAV-004 & -008; Replace paved play area PAV-005 and modify size to allow for bus turnaround maneuver; Replace concrete retaining wall RET-001; Replace wood retaining walls RET-002 & -011, Replace exterior ramps ERP-002, -005, -007, & -008; Replace asphalt sidewalks SID-016; Replace concrete sidewalks SID-015 4) Renovations - Add walls to enclose library including necessary HVAC modifications 5) Roofing - Add canopy to cover sidewalk leading from door 5 to cafeteria 6) Security Entry Vestibule - Renovations for secure reception area		\$2,721,486.40	\$170,462.69

## CAPITAL PROJECT LIST

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BUILDING	PROJECT NUMBER AND NAME	PROJECT DESCRIPTION	CURRENT PLANNED CONSTRUCTION YEAR	COST PROJECTION	ACTUAL COSTS TO DATE
River Bend	142001B	1) 4-classroom 2-Story addition Elevator in new addition 3) ADA Upgrades school wide	2)	\$3,915,565.88	\$212,130.25
Central High	502002B	1) New Concession Stand		\$2,317,320.76	\$101,272.00
Central High	002001B	1) Resurface Running Track		\$591,908	\$0
North High		1) Resurface Running Track			
South High		1) Resurface Running Track			
West High		1) Resurface Running Track			
West Middle (Sustainability)	432101B	1) Westy Middle VAVs		\$1,206,389.00	\$559,871.00
District Wide - Allowance	002101B	1) Replace Door Hardware on non-classroom rooms that can be locked from the inside and complete district keying system upgrade for security		\$513,930.00	\$185.00
Northeast Middle	002002B	1) Library Modernization Allocation		\$361,550.00	\$7,825.02
South Middle		1) Library Modernization Allocation			
Southwest Middle		1) Library Modernization Allocation			
West Middle		1) Library Modernization Allocation			
Central Middle		1) Library Modernization Allocation			
District Wide - Allowance		1) Allowance for various projects to improve ADA accessibility		\$130,700.00	\$0.00
<b>SUMMER 2022 CONSTRUCTION PROJECTS</b>					
Administration		1) Replace Pavement and Sitework Improvements - Replace exterior stairs EST-001, EST-002, & ERP-001; Replace concrete sidewalk SID-003 (ADD ADA RAMP FROM UPPER PK LOT)		\$140,662	\$7,520.80
Craig		1) Replace Pavement and Sitework Improvements - Replace parking lots and drives PAV-001 (BUS LANE), PAV-002 (VISITORS) & PAV-006 (PLAY GROUND - WHITE TOPPING)		\$375,930	\$0.00
District Operations		1) Replace HVAC Equipment - Replace rooftop refrigeration compressors RRC-003 & -004; Replace gas fired rooftop HVAC unit RTG-003		\$137,185	\$0.00
Early Childhood		1) Replace HVAC Equipment - Replace hot water boilers HWB-001 & -002; Replace hot water pumps HWP-001 thru -004 2) Replace Pavement and Sitework Improvements - Replace parking lots & drives PAV-002 3) Renovations - Renovate nurse's area to meet district prototype 4) Sprinkler Building to meet AHJ code requirements 5) Security Vestibule (WILL PROBABLY NEED TO BE EXTERIOR ADDITION)		\$2,096,872	\$0.00
Green Trails		1) Replace Boiler Equipment - Replace hot water boilers HWB-001 & -002; Replace hot water pumps HWP-001 thru -004; 2) Replace gas fired rooftop HVAC units RTG-001 & -003 thru -005 3) Replace Electrical Equipment - Replace main electrical switchboard ESB-001 4) Replace Roofs - Replace roof area ROF-003 & -009; Replace skylights RSH-001 & -002 5) Security Vestibule (WILL PROBABLY NEED TO BE EXTERIOR ADDITION)		\$1,255,593	\$0.00
Henry		1) Replace HVAC Equipment - Replace gas fired rooftop HVAC units RTG-003, RTG-006 thru -009; Replace electric rooftop HVAC single zone units RTE-003 thru -006 to electric rooftop HVAC unit and VAV system 2) Fire Sprinklers - Install fire sprinklers FSS-001 in the 1300 and 2300 wings 3) Security Vestibule		\$1,346,258	\$9,180.00
Highcroft Ridge		1) Sitework		\$322,432	\$0.00
Oak Brook		1) Renovations - Renovate nurse's area to meet district prototype		\$363,603	\$3,600.00
Pierremont		1) Replace HVAC Equipment - Replace gas fired rooftop HVAC units RTG-001 thru RTG-009 & -011		\$646,200	\$0.00
Transportation		1) Replace Roofs - ROF-001		\$191,273	\$0.00



## CAPITAL PROJECT LIST

PARKWAY FACILITIES DEPARTMENT  
2018 BOND ISSUE PLAN  
SUMMARY REPORT

Note: Projects listed in this report are for long range planning purposes only. The list is subject to additions, subtractions, and priority changes as the needs and priorities of the district change. List represents current uncompleted jobs and future projects planned under 2018 bond initiative.				Cost Data as of:	4/29/2021
BUILDING	PROJECT NUMBER AND NAME	PROJECT DESCRIPTION	CURRENT PLANNED CONSTRUCTION YEAR	COST PROJECTION	ACTUAL COSTS TO DATE
West High		1) Replace HVAC Equipment - Replace heating/cooling air handler HVAC units AHU-011, & -012; ; Replace pool dehumidification unit PPU-001; Replace gas fired rooftop HVAC units RTG-001 thru -003 2) Replace cooling tower CTW-001; Replace chilled water pumps CWP-001 & -002, Replace chillers CHR-001 & -002 3) Replace Electrical Equipment - Replace main electrical switchboard ESB-001 thru ESB-003 4) Renovations - Renovate fine arts area and renovate locker bay area on 3rd floor to make additional classrooms		\$5,013,557	\$33,916.00
District Wide		1) Replace wood gym floors and replace bleachers (South Middle - RM1600 Bleachers, NHS - RM1400 (Gym A) Bleachers, SHS - RM1901 (Gym A) Bleachers)		\$1,152,662	\$0.00
PROJECT TOTALS				\$86,493,222	\$30,336,129.71

# INFORMATIONAL SECTION





## Assessed Valuation and Property Tax Rates

In the state of Missouri, personal property is assessed at 33.33% of appraised market value, commercial is assessed at 32%, residential at 19% and agriculture at 12%. This means a resident with a home that has an appraised value of \$250,000 will have an assessed value of \$47,500. Tax rates are then applied for every \$100 of assessed value. As noted in the executive summary and financial section, assessed valuations are very important to Parkway because a large portion of our revenues are from property taxes. In the state of Missouri, values are reassessed every other year. That is why the percentage increases are significant every other year.

In St. Louis County, school districts are able to levy different property tax rates based on the type of property. There are four types of taxable property (residential, commercial, agriculture and personal property.) Below is a table of the assessed valuation by type.

Year		Residential	Commercial	Personal Property	Agriculture	Assessed Total	% Increase
2018	Actual	2,985,336,840	1,170,789,950	544,057,410	1,577,330	4,701,761,530	7.58%
2019	Actual	3,005,558,590	1,133,099,100	573,725,960	1,627,220	4,714,010,870	0.26%
2020	Actual	3,333,705,130	1,240,366,260	593,038,710	1,507,050	5,168,617,150	9.64%
2021	Actual	3,352,866,100	1,262,107,100	625,420,700	1,502,410	5,241,896,310	1.42%
2022	Budgeted	3,619,195,960	1,263,731,525	588,725,300	1,608,860	5,473,261,645	4.41%
2023	Projected	3,650,516,998	1,274,667,984	593,820,188	1,622,783	5,520,627,953	0.87%
2024	Projected	3,714,849,199	1,297,131,203	604,284,962	1,651,381	5,617,916,745	1.76%
2025	Projected	3,746,648,524	1,308,234,646	609,457,641	1,665,517	5,666,006,328	0.86%

## Property Tax Rates by Type of Property

Year		Residential	Commercial	Personal Property	Agriculture	Blended Rate
2018	Actual	3.9857	4.8958	4.3589	2.2709	4.2549
2019	Actual	4.0640	5.2247	4.3874	2.2559	4.3872
2020	Actual	3.7661	5.1407	4.2609	2.4353	4.1524
2021	Estimated	3.8330	4.9077	4.2608	1.9489	4.1424
2022	Budgeted	3.6998	4.6584	4.2608	2.3938	3.9810

Each fund receives a different allocation of the total blended rate. When setting the rate by fund, the District works to allocate 35% of the operating levy to the general fund and 65% to the special revenue fund. Some years a rate is also set for the capital projects fund. The debt service has a dedicated rate of \$.49. Below is the rate by fund:

Year		General	Special Revenue	Total Operating	Capital Projects	Debt Service	Total
2018	Actual	1.3003	2.4146	3.7149	0.0500	0.4900	4.2549
2019	Actual	1.3116	2.4359	3.7475	0.1497	0.4900	4.3872
2020	Actual	1.2354	2.2944	3.5298	0.1326	0.4900	4.1524
2021	Estimated	1.2783	2.3741	3.6524	-	0.4900	4.1424
2022	Budgeted	1.2219	2.2691	3.4910	-	0.4900	3.9810



The total levy is calculated by dividing the assessed valuation by \$100 and then multiplying that number by the tax rate. Below is a table showing the percent of levy collected every year.

Year		Total Levy (Rate)	Assessed Valuation	Total Tax Levy	Actual/Estimated Collections	% of Levy Collected
2018	Actual	4.2549	4,701,761,530	200,205,251	192,649,490	96.23%
2019	Actual	4.3872	4,714,010,870	206,813,085	198,898,177	96.17%
2020	Actual	4.1524	5,168,617,150	214,621,659	211,973,656	98.77%
2021	Estimated	4.1424	5,241,896,310	217,140,313	208,888,981	96.20%
2022	Budgeted	3.9810	5,473,261,645	217,890,546	209,174,922	96.00%

While determining tax rates, the District looks at the impact of normal home owner in the District. For that calculation we use a valuation of \$286,500 for a home and \$14,700 for personal property (vehicles). The tables below show the calculation for taxes on a residence, taxes on a property, then the combined effect on a resident. The blended rate in this example is specific to this scenario:

		Home Value	Assessed Value(19%)	Divided by \$100	Residential Tax Rate	Taxes
2018	Actual	286,500	54,435	544	3.98570	2,170
2019	Actual	286,500	54,435	544	4.06400	2,212
2020	Actual	286,500	54,435	544	3.76610	2,050
2021	Estimated	286,500	54,435	544	3.83300	2,086
2022	Budgeted	286,500	54,435	544	3.69980	2,014

		Vehicle Value	Assessed Value(33%)	Divided by \$100	Personal Property Tax Rate	Taxes
2018	Actual	14,700	4,851	49	4.35890	211
2019	Actual	14,700	4,851	49	4.38740	213
2020	Actual	14,700	4,851	49	4.26090	207
2021	Estimated	14,700	4,851	49	4.26080	207
2022	Budgeted	14,700	4,851	49	4.26080	207

		Total Value	Assessed Value(blended)	Divided by \$100	Tax Rate Blended	Taxes
2018	Actual	301,200	59,286	593	4.0161	2,381
2019	Actual	301,200	59,286	593	4.0903	2,425
2020	Actual	301,200	59,286	593	3.8070	2,257
2021	Estimated	301,200	59,286	593	3.8677	2,293
2022	Budgeted	301,200	59,286	593	3.7462	2,221





## Outstanding Bond Issues

Below are tables showing the amortization schedule for all outstanding general obligation bonds. There is one table for the combined interest and principal payments, principal payments only, and interest payments only. All outstanding bonds are related to capital projects at over thirty buildings run by the District. A significant portion of our bond issues go to capital replacements for things like HVAC systems, roofing, pavement, etc. In recent years we have also used the bonds to finance security and technology upgrades as well as renovating and adding classrooms.

Principal and Interest Amortization Schedule Year	Series 2011	Series 2012	Series 2015A	Series 2015B	Series 2016	Series 2017	Series 2019	Series 2020	Total
2022	3,226,500	6,153,000	880,400	1,684,531	1,236,844	4,620,050	2,741,450	3,802,281	24,345,056
2023	3,231,300	-	7,280,440	1,684,531	1,236,844	1,876,800	2,711,700	4,402,281	22,423,896
2024	3,216,300	-	6,560,400	1,684,531	1,236,844	-	2,536,700	7,734,281	22,969,056
2025	-	-	8,940,400	1,684,531	1,236,844	-	2,383,700	7,623,031	21,868,506
2026	-	-	-	1,684,531	1,236,844	-	11,836,950	987,032	15,745,357
2027	-	-	-	1,684,531	1,236,844	-	12,486,450	987,032	16,394,857
2028	-	-	-	1,684,531	1,236,844	-	878,700	7,927,032	11,727,107
2029	-	-	-	1,684,531	1,236,844	-	878,700	7,934,432	11,734,507
2030	-	-	-	1,684,531	6,836,844	-	878,700	2,260,431	11,660,506
2031	-	-	-	8,549,531	6,742,844	-	878,700	397,431	16,568,506
2032	-	-	-	11,569,931	4,345,188	-	878,700	397,431	17,191,250
2033	-	-	-	11,568,531	4,577,376	-	878,700	397,431	17,422,038
2034	-	-	-	11,671,581	5,046,000	-	878,700	397,431	17,993,712
2035	-	-	-	11,782,031	5,117,750	-	878,700	397,431	18,175,912
2036	-	-	-	-	17,458,500	-	878,700	397,431	18,734,631
2037	-	-	-	-	-	-	878,700	306,388	1,185,088
2038	-	-	-	-	-	-	12,318,700	215,344	12,534,044
2039	-	-	-	-	-	-	18,385,500	11,915,688	30,301,188
	9,674,100	6,153,000	23,661,640	70,302,388	60,019,254	6,496,850	74,188,150		308,975,220

### Principal Amortization Schedule

Year	Series 2011	Series 2012	Series 2015A	Series 2015B	Series 2016	Series 2017	Series 2019	Series 2020	Total
3/1/2022	2,880,000	5,860,000	-	-	-	4,365,000	695,000	2,000,000	15,800,000
3/1/2023	3,000,000	-	6,400,000	-	-	1,840,000	700,000	2,660,000	14,600,000
3/1/2024	3,095,000	-	6,000,000	-	-	-	560,000	6,125,000	15,780,000
3/1/2025	-	-	8,680,000	-	-	-	435,000	6,320,000	15,435,000
3/1/2026	-	-	-	-	-	-	9,910,000	-	9,910,000
3/1/2027	-	-	-	-	-	-	11,055,000	-	11,055,000
3/1/2028	-	-	-	-	-	-	-	6,940,000	6,940,000
3/1/2029	-	-	-	-	-	-	-	7,225,000	7,225,000
3/1/2030	-	-	-	-	5,600,000	-	-	1,840,000	7,440,000
3/1/2031	-	-	-	6,865,000	5,625,000	-	-	-	12,490,000
3/1/2032	-	-	-	10,160,000	3,375,000	-	-	-	13,535,000
3/1/2033	-	-	-	10,565,000	3,700,000	-	-	-	14,265,000
3/1/2034	-	-	-	10,985,000	4,275,000	-	-	-	15,260,000
3/1/2035	-	-	-	11,425,000	4,475,000	-	-	-	15,900,000
3/1/2036	-	-	-	-	16,950,000	-	-	-	16,950,000
3/1/2037	-	-	-	-	-	-	-	10,405,000	10,405,000
3/1/2038	-	-	-	-	-	-	11,440,000	-	11,440,000
3/1/2039	-	-	-	-	-	-	17,850,000	11,485,000	29,335,000
	8,975,000	5,860,000	21,080,000	50,000,000	44,000,000	6,205,000	52,645,000	55,000,000	243,765,000





Interest Amortization Schedule

Year	Series 2011	Series 2012	Series 2015A	Series 2015B	Series 2016	Series 2017	Series 2019	Series 2020	Total
9/1/2021	173,250	146,500	440,200	842,266	618,422	127,525	1,023,225	901,141	4,272,528
3/1/2022	173,250	146,500	440,200	842,266	618,422	127,525	1,023,225	901,141	4,272,528
9/1/2022	115,650	-	440,220	842,266	618,422	36,800	1,005,850	871,141	3,930,348
3/1/2023	115,650	-	440,220	842,266	618,422	-	1,005,850	871,141	3,893,548
9/1/2023	60,650	-	280,200	842,266	618,422	-	988,350	804,641	3,594,528
3/1/2024	60,650	-	280,200	842,266	618,422	-	988,350	804,641	3,594,528
9/1/2024	-	-	260,400	842,266	618,422	-	974,350	651,516	3,346,953
3/1/2025	-	-	-	842,266	618,422	-	974,350	651,516	3,086,553
9/1/2025	-	-	-	842,266	618,422	-	963,475	493,516	2,917,679
3/1/2026	-	-	-	842,266	618,422	-	963,475	493,516	2,917,679
9/1/2026	-	-	-	842,266	618,422	-	715,725	493,516	2,669,929
3/1/2027	-	-	-	842,266	618,422	-	715,725	493,516	2,669,929
9/1/2027	-	-	-	842,266	618,422	-	439,350	493,516	2,393,554
3/1/2028	-	-	-	842,266	618,422	-	439,350	493,516	2,393,554
9/1/2028	-	-	-	842,266	618,422	-	439,350	354,716	2,254,754
3/1/2029	-	-	-	842,266	618,422	-	439,350	354,716	2,254,754
9/1/2029	-	-	-	842,266	618,422	-	439,350	210,216	2,110,253
3/1/2030	-	-	-	842,266	618,422	-	439,350	210,216	2,110,253
9/1/2030	-	-	-	842,266	558,922	-	439,350	198,716	2,039,253
3/1/2031	-	-	-	842,266	558,922	-	439,350	198,716	2,039,253
9/1/2031	-	-	-	704,966	485,094	-	439,350	198,716	1,828,125
3/1/2032	-	-	-	704,966	485,094	-	439,350	198,716	1,828,125
9/1/2032	-	-	-	501,766	438,688	-	439,350	198,716	1,578,519
3/1/2033	-	-	-	501,766	438,688	-	439,350	198,716	1,578,519
9/1/2033	-	-	-	343,291	385,500	-	439,350	198,716	1,366,856
3/1/2034	-	-	-	343,291	385,500	-	439,350	198,716	1,366,856
9/1/2034	-	-	-	178,516	321,375	-	439,350	198,716	1,137,956
3/1/2035	-	-	-	178,516	321,375	-	439,350	198,716	1,137,956
9/1/2035	-	-	-	-	254,250	-	439,350	198,716	892,316
3/1/2036	-	-	-	-	254,250	-	439,350	198,716	892,316
9/1/2036	-	-	-	-	-	-	439,350	198,716	638,066
3/1/2037	-	-	-	-	-	-	439,350	198,716	638,066
9/1/2037	-	-	-	-	-	-	439,350	107,672	547,022
3/1/2038	-	-	-	-	-	-	439,350	107,672	547,022
9/1/2038	-	-	-	-	-	-	267,750	107,672	375,422
3/1/2039	-	-	-	-	-	-	267,750	323,016	590,766
	699,100	293,000	2,581,640	20,302,388	16,019,254	291,850	21,543,150		75,706,264



## Certified Staffing

The District is projected to have 1,440.2 certified full time equivalents (FTE) an increase of 17 from the prior year. Goals for increased staffing included the opening of McKelvey Primary, staffing recommendations from the mental health task force and staffing for virtual campus. The budget projections for next year include the new positions for McKelvey Primary which includes the counselor, and other supports. The Mental Health Task Force completed work last year and had recommendations for additional care coordinator positions to be added. The goal is to add one care coordinator per 800-850 students. Last year, we added 4 positions at the high schools. This year we have been able to hire 5 positions for the middle school and 4 of these positions focused on the elementary schools with the use of Cares Act funding. For our upcoming budget, we have projected the need of 6 additional positions to bring the total support to 19 positions. Some of these new positions are projected to be funded by ESSER grants. Positions funded by grants will end when the grant funds are no longer available.

	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	BUDGETED FY22
Art	37.4	38.2	38.0	38.5	38.5
Band, Orchestra, and Vocal	74.7	73.3	74.6	75.6	75.6
Behavioral Support Specialists	4.0	4.0	4.0	4.0	4.0
Care Coordinators	-	-	4.0	13.0	19.0
Elementary	392.0	394.0	395.0	398.0	401.0
ESOL	31.6	30.0	31.0	31.0	31.5
Gifted and Exceptionally Gifted	24.5	24.6	24.6	23.8	23.8
Guidance	71.0	70.5	70.5	73.0	74.5
Instructional Coach	23.0	23.0	23.0	23.5	24.0
Librarian	32.0	32.0	32.0	32.5	32.5
Math Support Specialists	11.0	11.0	11.0	9.0	9.0
Other	24.1	23.7	18.0	18.4	19.4
Physical Education	77.9	79.4	81.4	79.8	79.8
Preschool Teacher	13.0	13.0	14.0	11.0	11.0
Reading Specialists	35.5	37.0	37.5	38.6	39.1
Secondary	520.8	521.2	517.6	507.5	510.5
Social Worker	8.5	9.0	8.0	10.0	10.0
Teacher Assistant (FTE)	36.0	36.0	36.0	36.0	37.0
	1,417.0	1,419.9	1,420.2	1,423.2	1,440.2



## Enrollment

The District forecasts enrollment using the cohort survival method. Using current enrollment and three preceding years' enrollment, we calculate survival coefficients for each cohort group of students. That survival coefficient is then applied to current enrollment and projected forward to the next school year. We do this for resident students, for students who participate in the Voluntary Transfer Program, and for students who spend 50% or more of the school day in a special education setting. We make projections for the district as a whole, by school level (elementary, middle, high), by grade level, and for each Parkway school. Finally, during a typical year, we provide monthly enrollment projections for the upcoming school year, and we send out five-year projections once a year in November.

Following are enrollment tables by schools.



The table below provides enrollment numbers beginning with the fall of 2017 (FY2018) through the current school year. It also shows total expected enrollment at each school through the fall of 2025 (FY2026).

Enrollment for Parkway School District									
All Students									
School				Current	Projected				
	2017	2018	2019	2020	2021	2022	2023	2024	2025
Bellerive Elementary School	379	400	374	385	386	386	391	387	384
Craig Elementary School	484	486	471	358	395	421	432	446	446
McKelvey Primary	*	*	*	*	240	242	245	248	250
McKelvey Elementary School	625	658	676	708	488	493	480	503	494
Ross Elementary School	370	385	375	406	423	424	414	399	410
Green Trails Elementary School	431	416	411	393	396	389	384	386	391
Highcroft Ridge Elementary School	356	352	356	364	381	392	395	387	392
River Bend Elementary School	436	450	467	461	459	448	439	449	445
Shenandoah Valley Elementary School	464	478	500	467	464	448	446	441	446
Claymont Elementary School	485	505	511	469	498	500	506	505	489
Henry Elementary School	566	606	602	560	590	595	598	594	594
Mason Ridge Elementary School	472	467	464	424	457	436	443	437	435
Pierremont Elementary School	435	448	453	468	468	474	500	495	500
Barretts	387	376	370	343	351	339	342	346	346
Carman Trails Elementary School	438	438	408	388	411	412	417	416	439
Hanna Woods Elementary School	450	458	460	448	471	452	442	457	451
Oak Brook Elementary School	518	492	483	439	441	412	389	385	389
Sorrento Springs Elementary School	278	264	250	259	264	264	276	286	290
Wren Hollow Elementary School	400	411	430	418	433	429	429	433	424
<b>Elementary Schools</b>	<b>7974</b>	<b>8090</b>	<b>8061</b>	<b>7758</b>	<b>8016</b>	<b>7956</b>	<b>7968</b>	<b>8000</b>	<b>8015</b>
Northeast Middle School	827	861	850	831	780	764	816	848	880
Central Middle School	883	906	891	889	905	923	935	886	859
West Middle School	1082	1060	1062	1052	1070	1064	1031	1044	1048
Southwest Middle School	702	673	632	602	592	615	620	591	560
South Middle School	606	585	586	577	574	586	568	557	514
<b>Middle Schools</b>	<b>4100</b>	<b>4085</b>	<b>4021</b>	<b>3951</b>	<b>3921</b>	<b>3952</b>	<b>3970</b>	<b>3926</b>	<b>3861</b>
North High School	1109	1065	1087	1082	1071	1083	1027	993	955
Central High School	1277	1246	1221	1234	1210	1204	1217	1225	1200
West High School	1381	1389	1406	1406	1385	1432	1406	1384	1399
South High School	1678	1661	1647	1637	1624	1565	1525	1483	1504
Fern Ridge	80	77	82	89	80	80	80	80	80
<b>High Schools</b>	<b>5525</b>	<b>5438</b>	<b>5443</b>	<b>5448</b>	<b>5370</b>	<b>5364</b>	<b>5255</b>	<b>5165</b>	<b>5138</b>
<b>District Total</b>	<b>17599</b>	<b>17613</b>	<b>17525</b>	<b>17157</b>	<b>17307</b>	<b>17272</b>	<b>17193</b>	<b>17091</b>	<b>17014</b>

\* McKelvey Primary is scheduled to open in the 2021-2022 school year.

Students who spend 50% or more of the school day in a special education setting are not included in our funding calculations. They are considered students of Special School District.



The table below provides current enrollment as of the fall of 2020 and projections by building for resident students only. As the totals at the bottom of the table show, we expect resident student enrollment to increase over the next several years.

Five-Year Enrollment Projections for Parkway School District Resident Students						
<i>Does not include students who spend 50% or more of the school day in a Special Education setting.</i>						
School	Current	Projected				
	2020	2021	2022	2023	2024	2025
Bellerive	338	347	349	355	356	359
Craig	341	378	406	424	442	443
McKelvey Primary	119	240	242	244	247	250
McKelvey	584	485	491	480	503	493
Ross	384	403	406	399	385	401
Green Trails	372	379	370	368	366	371
Highcroft Ridge	331	350	365	367	359	364
River Bend	419	424	419	412	424	420
Shenandoah Valley	445	445	441	440	435	438
Claymont	437	467	472	484	488	473
Henry	543	572	580	584	579	578
Mason Ridge	379	419	399	404	395	392
Pierremont	448	449	457	483	477	480
Barretts	307	327	321	325	329	328
Carman Trails	362	378	383	389	389	417
Hanna Woods	430	455	438	430	445	440
Oak Brook	420	423	396	375	371	375
Sorrento Springs	243	243	245	254	262	268
Wren Hollow	389	405	404	407	413	409
<b>Elementary Schools</b>	<b>7,291</b>	<b>7,589</b>	<b>7,584</b>	<b>7,624</b>	<b>7,665</b>	<b>7,699</b>
Northeast Middle	783	735	728	784	827	864
Central Middle	807	821	845	873	847	838
West Middle	954	974	982	969	999	1019
Southwest Middle	550	555	577	591	565	541
South Middle	504	504	530	525	535	503
<b>Middle Schools</b>	<b>3,598</b>	<b>3,589</b>	<b>3,662</b>	<b>3,742</b>	<b>3,773</b>	<b>3,765</b>
North High	1021	1010	1019	984	960	939
Central High	1149	1121	1110	1122	1139	1132
West High	1279	1265	1301	1285	1274	1307
South High	1479	1458	1396	1380	1362	1409
Fern Ridge	79	70	70	70	70	70
<b>High Schools</b>	<b>5,007</b>	<b>4,924</b>	<b>4,896</b>	<b>4,841</b>	<b>4,805</b>	<b>4,857</b>
<b>District Total</b>	<b>15,896</b>	<b>16,102</b>	<b>16,142</b>	<b>16,207</b>	<b>16,243</b>	<b>16,321</b>



This table presents the building-by-building numbers for students who participate in the Voluntary Transfer Program only beginning with the fall of 2020. District enrollment of these students is projected to decline over the next five years.

<b>Five-Year Enrollment Projections for Parkway School District</b>						
<b>Students who participate in the Voluntary Transfer Program</b>						
<i>Does not include students who spend 50% or more of the school day in a Special Education setting.</i>						
<b>School</b>	<b>Current</b>	<b>Projected</b>				
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Bellerive	23	19	18	18	19	19
Craig	14	13	11	6	2	1
McKelvey Primary	0	0	0	0	0	0
McKelvey	0	0	0	0	0	0
Ross	21	19	17	14	13	8
Green Trails	16	14	16	15	18	18
Highcroft Ridge	25	22	19	19	20	22
River Bend	37	32	27	27	25	25
Shenandoah Valley	10	7	6	6	6	7
Claymont	26	25	21	17	11	11
Henry	17	18	15	14	15	16
Mason Ridge	41	34	34	35	37	37
Pierremont	16	16	16	16	17	19
Barretts	31	20	17	16	16	17
Carman Trails	24	25	22	22	23	18
Hanna Woods	10	7	4	3	4	4
Oak Brook	15	14	12	10	9	9
Sorrento Springs	9	12	12	14	15	16
Wren Hollow	24	23	20	16	13	10
<b>Elementary Schools</b>	<b>359</b>	<b>320</b>	<b>287</b>	<b>268</b>	<b>263</b>	<b>257</b>
Northeast Middle	40	38	32	28	16	10
Central Middle	76	76	68	51	28	12
West Middle	87	85	71	53	40	25
Southwest Middle	45	30	29	18	17	10
South Middle	67	65	49	37	15	6
<b>Middle Schools</b>	<b>315</b>	<b>294</b>	<b>249</b>	<b>187</b>	<b>116</b>	<b>63</b>
North High	50	51	57	39	29	13
Central High	76	81	87	88	78	60
West High	99	99	112	101	84	69
South High	134	143	150	129	107	76
Fern Ridge	10	10	10	10	10	10
<b>High Schools</b>	<b>369</b>	<b>384</b>	<b>416</b>	<b>367</b>	<b>308</b>	<b>228</b>
<b>District Total</b>	<b>1,043</b>	<b>998</b>	<b>952</b>	<b>822</b>	<b>687</b>	<b>548</b>



The table below presents current enrollment as of the fall of 2020 and projected enrollment by building for students who spend 50% or more of the school day in a special education setting.

<b>Five-Year Enrollment Projections for Parkway School District</b>						
<b>Students who spend 50% or more of the school day in a Special Education setting.</b>						
<b>School</b>	<b>Current</b>	<b>Projected</b>				
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Bellerive	24	20	19	18	12	6
Craig	3	4	4	2	2	2
McKelvey Primary	0	0	0	1	1	0
McKelvey	5	3	2	0	0	1
Ross	1	1	1	1	1	1
Green Trails	5	3	3	1	2	2
Highcroft Ridge	8	9	8	9	8	6
River Bend	5	3	2	0	0	0
Shenandoah Valley	12	12	1	0	0	1
Claymont	6	6	7	5	6	5
Henry	0	0	0	0	0	0
Mason Ridge	4	4	3	4	5	6
Pierremont	4	3	1	1	1	1
Barretts	5	4	1	1	1	1
Carman Trails	2	8	7	6	4	4
Hanna Woods	8	9	10	9	8	7
Oak Brook	4	4	4	4	5	5
Sorrento Springs	7	9	7	8	9	6
Wren Hollow	5	5	5	6	7	5
<b>Elementary Schools</b>	<b>108</b>	<b>107</b>	<b>85</b>	<b>76</b>	<b>72</b>	<b>59</b>
Northeast Middle	8	7	4	4	5	6
Central Middle	6	8	10	11	11	9
West Middle	11	11	11	9	5	4
Southwest Middle	7	7	9	11	9	9
South Middle	6	5	7	6	7	5
<b>Middle Schools</b>	<b>38</b>	<b>38</b>	<b>41</b>	<b>41</b>	<b>37</b>	<b>33</b>
North High	11	10	7	4	4	3
Central High	9	8	7	7	8	8
West High	28	21	19	20	26	23
South High	24	23	19	16	14	19
Fern Ridge	0	0	0	0	0	0
<b>High Schools</b>	<b>72</b>	<b>62</b>	<b>52</b>	<b>47</b>	<b>52</b>	<b>53</b>
<b>District Total</b>	<b>218</b>	<b>207</b>	<b>178</b>	<b>164</b>	<b>161</b>	<b>145</b>



This table provides the current enrollment numbers for the fall of 2020, as well as five-year projections by high school attendance area.

Five-Year Enrollment Projections for Parkway School District						
Student Population by High School Attendance Area						
	Current	Projected				
	2020	2021	2022	2023	2024	2025
<b>Resident Students***</b>						
North Area	3,649	3,668	3,711	3,740	3,790	3,819
Central Area	3,523	3,540	3,550	3,582	3,570	3,563
West Area	4,040	4,146	4,191	4,209	4,212	4,249
South Area	4,684	4,748	4,690	4,676	4,671	4,690
<b>District</b>	<b>15,896</b>	<b>16,102</b>	<b>16,142</b>	<b>16,207</b>	<b>16,243</b>	<b>16,321</b>
<b>Voluntary Transfer***</b>						
North Area	158	150	145	115	89	61
Central Area	240	232	223	206	175	144
West Area	286	277	269	236	204	177
South Area	359	339	315	265	219	166
<b>District</b>	<b>1,043</b>	<b>998</b>	<b>952</b>	<b>822</b>	<b>687</b>	<b>548</b>
<b>Total Students**</b>						
North Area	3,859	3,863	3,893	3,885	3,904	3,899
Central Area	3,808	3,815	3,804	3,816	3,774	3,733
West Area	4,379	4,468	4,501	4,484	4,459	4,465
South Area	5,111	5,161	5,074	5,008	4,954	4,917
<b>District</b>	<b>17,157</b>	<b>17,307</b>	<b>17,272</b>	<b>17,193</b>	<b>17,091</b>	<b>17,014</b>
<b>Special Ed 50% or more</b>						
North Area	52	45	37	30	25	19
Central Area	45	43	31	28	29	26
West Area	53	45	41	39	43	39
South Area	68	74	69	67	64	61
<b>District</b>	<b>218</b>	<b>207</b>	<b>178</b>	<b>164</b>	<b>161</b>	<b>145</b>

\*\* Includes students who spend 50% or more of the school day in a Special Education setting.

\*\*\* Does not include students who spend 50% or more of the school day in a Special Education setting.





This table provides grade-by-grade numbers for all students at each building. It includes current enrollment for the fall of 2020 and predicted enrollment for the next five years.

<b>Five-Year Enrollment Projections for Parkway School District</b>						
<b>All Students - North Area Elementary Schools</b>						
<b>School</b>	<b>Current</b>	<b>Projected</b>				
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Bellerive</b>						
K	63	65	67	67	68	68
1	71	66	66	68	68	69
2	74	71	66	66	68	68
3	62	72	70	65	65	66
4	59	54	64	62	57	57
5	56	58	53	63	61	56
<b>Total</b>	<b>385</b>	<b>386</b>	<b>386</b>	<b>391</b>	<b>387</b>	<b>384</b>
<b>Craig</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
K	60	77	75	76	76	76
1	73	65	77	75	77	76
2	60	76	65	77	75	77
3	62	63	76	65	77	75
4	46	65	63	76	65	77
5	57	49	65	63	76	65
<b>Total</b>	<b>358</b>	<b>395</b>	<b>421</b>	<b>432</b>	<b>446</b>	<b>446</b>
<b>McKelvey Primary</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
K	119	119	121	122	124	124
1	--	121	121	123	124	126
<b>Total</b>	<b>119</b>	<b>240</b>	<b>242</b>	<b>245</b>	<b>248</b>	<b>250</b>
<b>McKelvey</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
1	133	--	--	--	--	--
2	101	133	121	121	123	124
3	138	104	137	125	125	127
4	117	135	101	134	122	122
5	100	116	134	100	133	121
<b>Total</b>	<b>589</b>	<b>488</b>	<b>493</b>	<b>480</b>	<b>503</b>	<b>494</b>
<b>Ross</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
K	65	64	66	69	70	73
1	60	68	64	66	69	70
2	83	62	68	64	66	69
3	77	85	62	68	64	66
4	63	79	85	62	68	64
5	58	65	79	85	62	68
<b>Total</b>	<b>406</b>	<b>423</b>	<b>424</b>	<b>414</b>	<b>399</b>	<b>410</b>



This table provides grade-by-grade numbers for all students at each building. It includes current enrollment for the fall of 2020 and predicted enrollment for the next five years.

<b>Five-Year Enrollment Projections for Parkway School District</b>						
<b>All Students - Central Area Elementary Schools</b>						
	<b>Current</b>	<b>Projected</b>				
<b>Green Trails</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
K	58	65	64	65	66	66
1	56	65	65	64	65	66
2	59	61	65	65	64	65
3	65	64	61	65	65	64
4	66	70	64	61	65	65
5	89	71	70	64	61	65
<b>Total</b>	<b>393</b>	<b>396</b>	<b>389</b>	<b>384</b>	<b>386</b>	<b>391</b>
<b>Highcroft Ridge</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
K	68	69	69	69	68	70
1	57	70	65	66	66	65
2	68	60	68	63	64	64
3	56	72	60	68	63	64
4	48	60	72	60	68	63
5	67	50	58	69	58	66
<b>Total</b>	<b>364</b>	<b>381</b>	<b>392</b>	<b>395</b>	<b>387</b>	<b>392</b>
<b>River Bend</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
K	73	75	74	73	73	75
1	76	72	73	72	71	71
2	64	77	73	74	73	72
3	80	64	77	73	74	73
4	86	83	66	80	76	77
5	82	88	85	67	82	77
<b>Total</b>	<b>461</b>	<b>459</b>	<b>448</b>	<b>439</b>	<b>449</b>	<b>445</b>
<b>Shenandoah Valley</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
K	68	74	75	75	75	77
1	70	71	73	75	75	75
2	83	72	71	73	75	75
3	77	85	72	71	73	75
4	81	79	80	72	71	73
5	88	83	77	80	72	71
<b>Total</b>	<b>467</b>	<b>464</b>	<b>448</b>	<b>446</b>	<b>441</b>	<b>446</b>



This table provides grade-by-grade numbers for all students at each building. It includes current enrollment for the fall of 2020 and predicted enrollment for the next five years.

Five-Year Enrollment Projections for Parkway School District						
All Students - West Area Elementary Schools						
	Current	Projected				
Claymont	2020	2021	2022	2023	2024	2025
K	71	81	83	82	82	82
1	95	76	81	84	83	83
2	80	99	76	81	84	83
3	73	84	99	76	81	84
4	77	77	84	99	76	81
5	73	81	77	84	99	76
<b>Total</b>	<b>469</b>	<b>498</b>	<b>500</b>	<b>506</b>	<b>505</b>	<b>489</b>
Henry	2020	2021	2022	2023	2024	2025
K	74	87	90	90	90	90
1	92	82	91	95	95	95
2	99	100	86	95	100	100
3	98	107	105	90	100	105
4	100	106	112	110	94	105
5	97	108	111	118	115	99
<b>Total</b>	<b>560</b>	<b>590</b>	<b>595</b>	<b>598</b>	<b>594</b>	<b>594</b>
Mason Ridge	2020	2021	2022	2023	2024	2025
K	58	73	73	73	73	74
1	67	69	73	73	73	73
2	70	76	69	73	73	73
3	57	79	76	69	73	73
4	85	66	79	76	69	73
5	87	94	66	79	76	69
<b>Total</b>	<b>424</b>	<b>457</b>	<b>436</b>	<b>443</b>	<b>437</b>	<b>435</b>
Pierremont	2020	2021	2022	2023	2024	2025
K	69	73	75	74	74	75
1	70	73	74	77	75	75
2	79	76	77	78	81	79
3	62	89	83	84	85	89
4	83	67	94	87	88	89
5	105	90	71	100	92	93
<b>Total</b>	<b>468</b>	<b>468</b>	<b>474</b>	<b>500</b>	<b>495</b>	<b>500</b>



This table provides grade-by-grade numbers for all students at each building. It includes current enrollment for the fall of 2020 and predicted enrollment for the next five years.

<b>Five-Year Enrollment Projections for Parkway School District</b>						
<b>All Students - South Area Elementary Schools</b>						
	<b>Current</b>	<b>Projected</b>				
<b>Barretts</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
K	52	58	56	57	58	58
1	57	56	58	57	58	59
2	53	59	56	58	57	58
3	53	55	59	56	58	57
4	66	55	55	59	56	58
5	62	68	55	55	59	56
<b>Total</b>	<b>343</b>	<b>351</b>	<b>339</b>	<b>342</b>	<b>346</b>	<b>346</b>
<b>Carman Trails</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
K	71	73	76	76	79	81
1	51	77	73	76	76	78
2	77	53	76	72	75	75
3	64	79	51	73	69	72
4	67	64	76	49	71	67
5	58	65	60	71	46	66
<b>Total</b>	<b>388</b>	<b>411</b>	<b>412</b>	<b>417</b>	<b>416</b>	<b>439</b>
<b>Hanna Woods</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
K	66	77	77	77	77	76
1	74	67	72	73	73	73
2	58	82	70	76	77	77
3	85	63	84	72	77	79
4	93	89	63	84	72	77
5	72	93	86	60	81	69
<b>Total</b>	<b>448</b>	<b>471</b>	<b>452</b>	<b>442</b>	<b>457</b>	<b>451</b>
<b>Oak Brook</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
K	56	67	66	66	67	68
1	61	60	67	67	67	68
2	68	64	59	66	66	66
3	82	69	61	57	63	63
4	89	89	71	63	59	65
5	83	92	88	70	63	59
<b>Total</b>	<b>439</b>	<b>441</b>	<b>412</b>	<b>389</b>	<b>385</b>	<b>389</b>
<b>Sorrento Springs</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
K	47	50	51	53	55	56
1	49	47	48	50	52	54
2	40	49	46	47	48	50
3	34	38	45	42	43	44
4	43	35	38	45	42	43
5	46	45	36	39	46	43
<b>Total</b>	<b>259</b>	<b>264</b>	<b>264</b>	<b>276</b>	<b>286</b>	<b>290</b>
<b>Wren Hollow</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
K	62	74	75	76	76	76
1	81	64	72	74	75	75
2	67	83	63	71	73	74
3	69	68	81	61	69	71
4	70	71	67	80	60	68
5	69	73	71	67	80	60
<b>Total</b>	<b>418</b>	<b>433</b>	<b>429</b>	<b>429</b>	<b>433</b>	<b>424</b>



This table provides grade-by-grade numbers for all students at each building. It includes current enrollment for the fall of 2020 and predicted enrollment for the next five years.

<b>Five-Year Enrollment Projections for Parkway School District</b>						
<b>All Students – Middle Schools</b>						
	<b>Current</b>	<b>Projected</b>				
<b>Northeast Middle</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
6	256	255	274	311	291	310
7	283	247	247	264	299	278
8	292	278	243	241	258	292
<b>Total</b>	<b>831</b>	<b>780</b>	<b>764</b>	<b>816</b>	<b>848</b>	<b>880</b>
<b>Central Middle</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
6	281	332	301	296	288	277
7	286	281	334	300	294	285
8	322	292	288	339	304	297
<b>Total</b>	<b>889</b>	<b>905</b>	<b>923</b>	<b>935</b>	<b>886</b>	<b>859</b>
<b>West Middle</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
6	348	355	364	318	371	370
7	371	347	355	362	316	368
8	333	368	345	351	357	310
<b>Total</b>	<b>1,052</b>	<b>1,070</b>	<b>1,064</b>	<b>1,031</b>	<b>1,044</b>	<b>1,048</b>
<b>South Middle</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
6	200	177	209	184	169	169
7	198	199	177	208	181	167
8	179	198	200	176	207	178
<b>Total</b>	<b>577</b>	<b>574</b>	<b>586</b>	<b>568</b>	<b>557</b>	<b>514</b>
<b>Southwest Middle</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
6	193	203	216	199	178	191
7	194	192	204	215	196	174
8	215	197	195	206	217	195
<b>Total</b>	<b>602</b>	<b>592</b>	<b>615</b>	<b>620</b>	<b>591</b>	<b>560</b>

This table provides grade-by-grade numbers for all students at each building. It includes current enrollment for the fall of 2020 and predicted enrollment for the next five years.

Five-Year Enrollment Projections for Parkway School District						
All Students - High Schools						
	Current	Projected				
North High	2020	2021	2022	2023	2024	2025
9	258	285	273	236	233	250
10	289	262	290	276	237	234
11	256	282	253	278	263	225
12	279	242	267	237	260	246
<b>Total</b>	<b>1,082</b>	<b>1,071</b>	<b>1,083</b>	<b>1,027</b>	<b>993</b>	<b>955</b>
Central High	2020	2021	2022	2023	2024	2025
9	320	322	292	286	335	300
10	271	325	327	295	288	338
11	299	269	322	322	289	282
12	344	294	263	314	313	280
<b>Total</b>	<b>1,234</b>	<b>1,210</b>	<b>1,204</b>	<b>1,217</b>	<b>1,225</b>	<b>1,200</b>
West High	2020	2021	2022	2023	2024	2025
9	371	337	371	347	352	357
10	368	374	340	372	348	353
11	319	363	368	332	363	339
12	348	311	353	355	321	350
<b>Total</b>	<b>1,406</b>	<b>1,385</b>	<b>1,432</b>	<b>1,406</b>	<b>1,384</b>	<b>1,399</b>
South High	2020	2021	2022	2023	2024	2025
9	410	389	390	389	374	414
10	415	403	382	381	379	364
11	436	410	396	374	372	370
12	374	422	397	381	358	356
<b>Total</b>	<b>1,635</b>	<b>1,624</b>	<b>1,565</b>	<b>1,525</b>	<b>1,483</b>	<b>1,504</b>
Fern Ridge	2020	2021	2022	2023	2024	2025
9	0	0	0	0	0	0
10	9	3	3	3	3	3
11	31	29	29	29	29	29
12	51	48	48	48	48	48
<b>Total</b>	<b>91</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>
District	2020	2021	2022	2023	2024	2025
K	1200	1321	1333	1340	1351	1365
1	1293	1269	1313	1335	1342	1351
2	1283	1353	1275	1320	1342	1349
3	1294	1340	1359	1280	1324	1347
4	1339	1344	1334	1359	1279	1324
5	1349	1389	1342	1334	1362	1279
6	1278	1322	1364	1308	1297	1317
7	1332	1266	1317	1349	1286	1272
8	1341	1333	1271	1313	1343	1272
9	1359	1333	1326	1258	1294	1321
10	1352	1367	1342	1327	1255	1292
11	1341	1353	1368	1335	1316	1245
12	1396	1317	1328	1335	1300	1280
<b>Total</b>	<b>17,157</b>	<b>17,307</b>	<b>17,272</b>	<b>17,193</b>	<b>17,091</b>	<b>17,014</b>



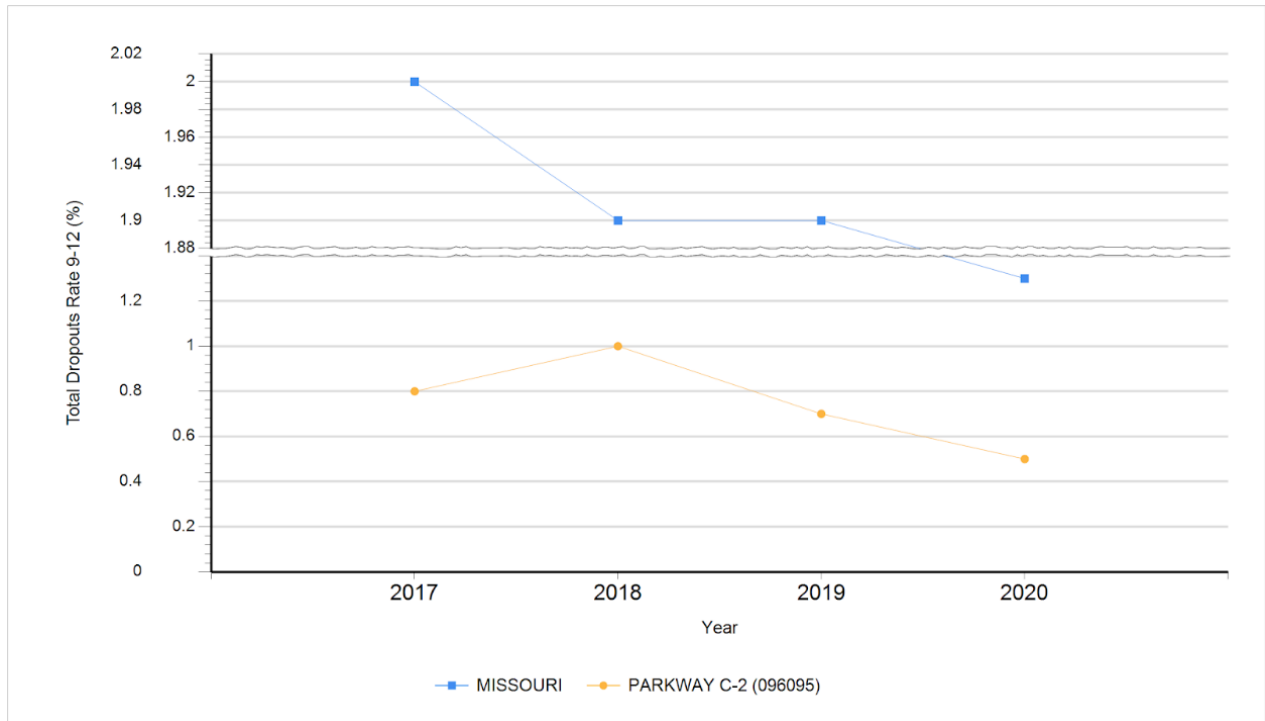
## Other Performance Measures

The following reports include other performance measures. These measurements include but are not limited to drop-out rates, four year graduation rates, percentage of students eligible for free or reduced price lunch. Many of these measurements are collected by the state and as a result a comparison to the state wide numbers are provided where available.

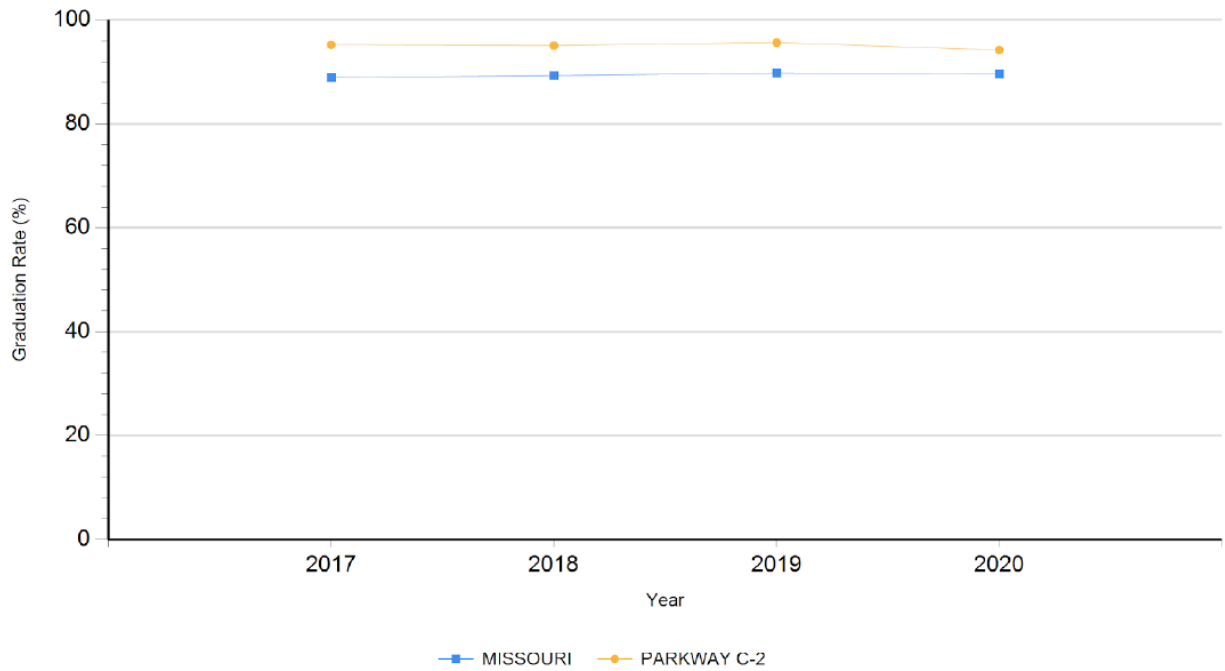
### Annual Dropout Rates

<b>PARKWAY C-2 (096095)</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Asian Dropout Rate 9-12 (%)	0.50	0.20	0.20	0.70
Black Dropout Rate 9-12 (%)	0.70	2.00	1.40	0.30
Hispanic Dropout Rate 9-12 (%)	3.70	1.60	0.70	1.70
Indian Dropout Rate 9-12 (%)	0.00	0.00	0.00	0.00
Multiracial Dropout Rate 9-12 (%)	0.40	3.30	1.50	0.70
Pacific Islander Dropout Rate 9-12 (%)	0.00	0.00	0.00	0.00
White Dropout Rate 9-12 (%)	0.70	0.70	0.50	0.40
Total Dropouts 9-12	45	54	38	27
Total Dropout Rate 9-12 (%)	0.80	1.00	0.70	0.50

Chart of dropout rates compared to the state of Missouri:



Graduation 4-Year rates compared to Missouri







## PARKWAY GRADUATION RATES

<b>PARKWAY C-2 (096095)</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Total Number of Graduates	1,265	1,319	1,277	1,289
Number of Students	1,328	1,387	1,335	1,368
Graduation Rate (%)	95.3	95.1	95.7	94.2
Total Number of Asian Graduates	129	128	141	146
Number of Asian Students	133	129	148	153
Asian Graduation Rate (%)	97.0	99.2	95.3	95.4
Total Number of Black Graduates	197	193	186	184
Number of Black Students	205	207	202	209
Black Graduation Rate (%)	96.1	93.2	92.1	88.0
Total Number of American Indian Graduates	*	*	*	*
Number of American Indian Students	*	*	*	*
American Indian Graduation Rate (%)	100.0	*	100.0	100.0
Total Number of Hispanic Graduates	51	59	50	64
Number of Hispanic Students	60	65	53	67
Hispanic Graduation Rate (%)	85.0	90.8	94.3	95.5
Total Number of Multiracial Graduates	65	46	48	48
Number of Multiracial Students	66	53	53	54
Multiracial Graduation Rate (%)	98.48	86.79	90.57	88.89
Total Number of Pacific Islander Graduates	*	*	*	*
Number of Pacific Islander Students	*	*	*	*
Pacific Islander Graduation Rate (%)	*	100.00	*	100.00
Total Number of White Graduates	822	891	851	844
Number of White Students	863	931	878	882
White Graduation Rate (%)	95.3	95.7	96.9	95.7
Total Number of Male Graduates	610	667	638	638
Number of Male Students	650	704	670	691
Male Graduation Rate (%)	93.9	94.7	95.2	92.3
Total Number of Female Graduates	655	652	639	651
Number of Female Students	678	683	665	677
Female Graduation Rate (%)	96.6	95.5	96.1	96.2



## DISTRICT REPORT CARD DATA

### (1) Accreditation Status

	(Data as of 11/19/2020)	(Data as of 11/19/2020)	(Data as of 11/19/2020)	(Data as of 11/19/2020)
	2017	2018	2019	2020
<b>PARKWAY C-2</b>	Accredited	Accredited	Accredited	Accredited

### (2) Preschool Enrollment

	(Data as of 11/28/2020)	(Data as of 11/28/2020)	(Data as of 11/28/2020)	(Data as of 11/28/2020)
	2017	2018	2019	2020
<b>Missouri</b>	34,658	36,265	36,392	37,664
<b>PARKWAY C-2</b>	369	350	378	351

### (3) K-12 Enrollment

	(Data as of 02/09/2019)	(Data as of 02/09/2019)	(Data as of 11/22/2019)	(Data as of 11/28/2020)
	2017	2018	2019	2020
<b>Missouri</b>				
Total	883,908	883,616	881,277	879,661
American Indian/Alaska Native	0.4%	0.4%	0.4%	0.4%
Asian	1.9%	2.0%	2.1%	2.1%
Black	15.9%	15.8%	15.7%	15.5%
Hawaiian/Pacific Islander	0.3%	0.3%	0.3%	0.3%
Hispanic	6.2%	6.4%	6.7%	7.0%
Multi-Race	3.6%	3.9%	4.3%	4.6%
White	71.7%	71.2%	70.7%	70.1%
Female	48.6%	48.6%	48.6%	48.6%
Male	51.4%	51.4%	51.4%	51.4%
Free or Reduced Lunch	51.2%	50.7%	50.1%	49.3%
English Learner	3.5%	3.8%	3.9%	3.9%
Special Education	13.1%	13.3%	13.5%	13.7%
Homeless	*	*	2.3%	2.5%
Migrant	*	*	0.1%	0.1%
Gifted	4.4%	4.4%	4.3%	4.3%
Foster	*	*	0.6%	0.6%
Military	*	*	1.4%	1.4%

- \*- Indicates data has been suppressed due to small cell size < 5.
- N/A denotes data not applicable.
- + - Data not available as of 11/24/2020.
- Progress toward the long-term goals and interim measures of progress included in Appendix A of Missouri's Consolidated State Plan will be available for the first time in the 2019 Report Card



## DISTRICT REPORT CARD DATA (continued)

<b>PARKWAY C-2</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Total	17,434	17,599	17,613	17,525
American Indian/Alaska Native	0.1%	0.2%	0.2%	0.3%
Asian	12.3%	12.7%	13.3%	13.3%
Black	15.5%	15.6%	15.8%	15.7%
Hawaiian/Pacific Islander	0.0%	0.0%	0.0%	0.0%
Hispanic	5.3%	5.2%	5.1%	5.3%
Multi-Race	5.5%	5.6%	5.8%	5.8%
White	61.2%	60.7%	59.7%	59.6%
Female	49.1%	48.7%	48.9%	48.9%
Male	50.9%	51.3%	51.1%	51.1%
Free or Reduced Lunch	19.9%	18.9%	19.6%	18.5%
English Learner	4.8%	5.7%	5.9%	5.4%
Special Education	15.1%	15.0%	15.2%	15.2%
Homeless	*	*	0.8%	1.1%
Migrant	*	*	*	*
Gifted	9.8%	9.2%	9.5%	9.2%
Foster	*	*	0.0%	0.2%
Military	*	*	0.7%	0.6%

- \* - Indicates data has been suppressed due to small cell size < 5.
- N/A denotes data not applicable.
- † - Data not available as of 11/24/2020.
- Progress toward the long-term goals and interim measures of progress included in Appendix A of Missouri's Consolidated State Plan will be available for the first time in the 2019 Report Card



## DISTRICT REPORT CARD DATA (continued)

### (4) Proportional Attendance Rate

	(Data as of 11/20/2019)	(Data as of 11/20/2019)	(Data as of 11/20/2019)	(Data as of 11/28/2020)
<b>Missouri</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
All Students	88.7%	87.7%	87.3%	85.3%
American Indian/Alaska Native	84.1%	83.5%	83.1%	80.4%
Asian	94.8%	93.5%	93.3%	92.0%
Black	83.1%	80.1%	78.1%	76.5%
Hawaiian/Pacific Islander	83.7%	83.4%	80.9%	78.2%
Hispanic	87.9%	86.7%	86.2%	84.0%
Multi-Race	86.8%	85.9%	85.0%	83.0%
White	90.0%	89.4%	89.4%	87.4%
Female	88.7%	87.8%	87.3%	85.3%
Male	88.8%	87.6%	87.2%	85.3%
Free or Reduced Lunch	83.9%	82.4%	81.5%	79.2%
English Learner	90.8%	89.4%	88.5%	86.6%
Special Education	83.3%	82.0%	81.5%	79.4%
Homeless	70.4%	67.5%	65.9%	64.4%
Migrant	92.7%	91.3%	87.3%	90.9%
Gifted	95.1%	94.7%	94.4%	93.2%
Foster	*	82.2%	82.5%	80.3%
Military	*	91.5%	91.7%	89.7%
<b>PARKWAY C-2</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
All Students	93.1%	91.5%	91.1%	89.2%
American Indian/Alaska Native	87.3%	82.5%	81.4%	81.1%
Asian	96.3%	95.0%	93.5%	92.2%
Black	89.2%	86.5%	85.1%	82.0%
Hawaiian/Pacific Islander	85.5%	76.9%	*	81.6%
Hispanic	90.3%	89.8%	91.1%	89.0%
Multi-Race	93.3%	90.2%	90.5%	88.9%
White	93.6%	92.4%	92.3%	90.5%
Female	92.8%	91.8%	91.2%	89.1%
Male	93.3%	91.2%	91.1%	89.2%
Free or Reduced Lunch	87.0%	84.3%	83.4%	79.7%
English Learner	94.7%	91.1%	90.1%	89.1%
Special Education	89.2%	85.5%	86.2%	83.1%
Homeless	63.5%	73.4%	69.7%	*
Migrant	*	*	*	*
Gifted	96.3%	94.7%	95.0%	93.7%
Foster	*	81.9%	83.6%	88.0%
Military	*	90.1%	92.9%	90.3%



## DISTRICT REPORT CARD DATA (continued)

### (5) Students Eligible for Free or Reduced-Price Lunch

(Data as of  
11/28/2020)

(Data as of  
11/28/2020)

(Data as of  
11/28/2020)

(Data as of  
11/28/2020)

Missouri	2017	2018	2019	2020
Percent	51.2%	50.7%	50.1%	49.3%
Number	443,769	439,501	432,478	425,218
PARKWAY C-2	2017	2018	2019	2020
Percent	19.9%	18.9%	19.6%	18.5%
Number	3,433	3,289	3,403	3,219

### (6) Four- Year Graduation Rate

(Data as of  
02/09/2019)

(Data as of  
02/09/2019)

(Data as of  
11/22/2019)

(Data as of  
11/28/2020)

Missouri	2017	2018	2019	2020
All Students	88.95%	89.23%	89.58%	89.38%
American Indian/Alaska Native	83.77%	86.64%	85.62%	87.91%
Asian	93.11%	93.12%	93.15%	94.24%
Black	79.59%	79.95%	80.55%	78.22%
Hawaiian/Pacific Islander	87.01%	86.54%	83.54%	84.53%
Hispanic	84.93%	84.73%	86.22%	86.44%
Multi-Race	88.73%	88.21%	88.58%	87.38%
White	91.24%	91.56%	91.81%	92.09%
Female	91.14%	91.49%	91.78%	91.49%
Male	86.85%	87.10%	87.46%	87.40%
Free or Reduced Lunch	81.66%	82.09%	82.50%	82.13%
English Learner	69.91%	70.59%	72.70%	72.08%
Special Education	73.70%	75.76%	76.46%	76.99%
Homeless	76.14%	76.19%	75.95%	77.97%
Migrant	75.00%	87.50%	94.44%	86.67%
Gifted	98.33%	98.76%	98.81%	98.47%
Foster	*	69.13%	69.95%	68.75%
Military	*	93.08%	93.66%	93.92%

- \* - Indicates data has been suppressed due to small cell size < 5.
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## DISTRICT REPORT CARD DATA (continued)

### (6) Four- Year Graduation Rate

	(Data as of 02/09/2019)	(Data as of 02/09/2019)	(Data as of 11/22/2019)	(Data as of 11/28/2020)
<b>PARKWAY C-2</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
All Students	95.11%	94.95%	95.65%	92.27%
American Indian/Alaska Native	100.00%	*	100.00%	100.00%
Asian	96.99%	99.22%	95.27%	93.51%
Black	95.61%	93.24%	91.54%	83.33%
Hawaiian/Pacific Islander	*	100.00%	*	100.00%
Hispanic	83.61%	90.77%	94.34%	94.03%
Multi-Race	98.48%	86.79%	90.57%	85.19%
White	95.25%	95.49%	97.04%	94.45%
Female	96.61%	95.46%	96.23%	93.96%
Male	93.55%	94.46%	95.07%	90.61%
Free or Reduced Lunch	94.17%	89.62%	89.04%	84.28%
English Learner	90.00%	90.00%	76.19%	78.26%
Special Education	87.31%	86.86%	88.24%	78.08%
Homeless	88.00%	72.00%	82.14%	50.00%
Migrant	*	*	*	*
Gifted	99.32%	99.30%	100.00%	96.73%
Foster	*	50.00%	100.00%	100.00%
Military	*	100.00%	100.00%	100.00%

\* - Indicates the percent was 25 percent or below and has been suppressed from this report.

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## DISTRICT REPORT CARD DATA (continued)

### (7) Dropout Rate

	(Data as of 11/28/2020)	(Data as of 11/28/2020)	(Data as of 11/28/2020)	(Data as of 11/28/2020)
<b>Missouri</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
TOTAL	2.0%	1.9%	1.9%	1.3%
American Indian/Alaska Native	3.1%	2.2%	2.2%	1.4%
Asian	1.0%	0.9%	0.7%	0.4%
Black	5.0%	4.2%	4.7%	3.4%
Hawaiian/Pacific Islander	2.8%	3.2%	2.4%	2.2%
Hispanic	2.8%	2.5%	2.7%	1.9%
Multi-Race	1.8%	2.0%	2.3%	1.5%
White	1.3%	1.4%	1.3%	0.9%
<b>PARKWAY C-2</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
TOTAL	0.8%	1.0%	0.7%	0.3%
American Indian/Alaska Native	*	*	*	*
Asian	*	*	*	*
Black	0.7%	2.0%	1.4%	*
Hawaiian/Pacific Islander	*	*	*	*
Hispanic	3.7%	*	*	*
Multi-Race	*	3.3%	*	*
White	0.7%	0.7%	0.5%	0.2%

### (8) Where Our Graduates Go

	(Data as of 11/28/2020)	(Data as of 11/28/2020)	(Data as of 11/28/2020)	(Data as of 11/28/2020)
<b>Missouri</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Entering a 4yr. College/University	38.1%	38.0%	38.1%	36.2%
Entering a 2yr. College	26.7%	26.6%	26.1%	25.2%
Entering a Postsecondary (Technical) Institution	2.5%	2.1%	2.5%	2.5%
Entering Employment	22.8%	23.3%	23.6%	24.7%
Entering Military	3.1%	3.1%	2.9%	3.2%
<b>PARKWAY C-2</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Entering a 4yr. College/University	68.7%	67.5%	68.1%	67.9%
Entering a 2yr. College	20.6%	21.3%	22.3%	20.3%
Entering a Postsecondary (Technical) Institution	0.7%	0.7%	0.5%	0.5%
Entering Employment	4.3%	3.5%	3.4%	3.3%
Entering Military	1.2%	1.5%	1.4%	1.2%

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## DISTRICT REPORT CARD DATA (continued)

### (10) Staffing Ratios

	(Data as of 11/28/2020)	(Data as of 11/28/2020)	(Data as of 11/28/2020)	(Data as of 11/28/2020)
<b>Missouri</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Students to classroom teachers	17	17	17	17
Students to administrators	183	181	177	174
<b>PARKWAY C-2</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Students to classroom teachers	16	16	16	15
Students to administrators	221	202	204	206

### (11) Years of Experience of Professional Staff

	(Data as of 11/28/2020)	(Data as of 11/28/2020)	(Data as of 11/28/2020)	(Data as of 11/28/2020)
<b>Missouri</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
All Staff	12.3	12.4	12.5	12.6
<b>PARKWAY C-2</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
All Staff	13.9	14.0	14.3	14.7

### (12) Disproportionate Rates of Access to Educators

	(Data as of 11/04/2019)	(Data as of 11/04/2019)	(Data as of 11/04/2019)	(Data as of 11/24/2020)
<b>TEACHERS</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>MISSOURI</b>	<b>Title I</b>	<b>Non-Title I</b>	<b>Title I</b>	<b>Non-Title I</b>
Inexperienced Teachers	7.0%	4.9%	6.9%	4.3%
Out-of-Field Teachers	8.2%	9.9%	8.3%	10.0%
Ineffective Teachers	1.5%	0.7%	1.0%	0.7%
<b>PARKWAY C-2</b>	<b>Title I (11)</b>	<b>Non-Title I (16)</b>	<b>Title I (9)</b>	<b>Non-Title I (18)</b>
Inexperienced Teachers	3.2%	3.0%	1.8%	1.6%
Out-of-Field Teachers	0.0%	0.2%	0.0%	0.0%
Ineffective Teachers	0.0%	0.3%	0.0%	0.1%
<b>PRINCIPALS</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>MISSOURI</b>	<b>Title I</b>	<b>Non-Title I</b>	<b>Title I</b>	<b>Non-Title I</b>
Inexperienced Principals	14.3%	8.8%	13.5%	9.2%
Out-of-Field Principals	10.6%	6.3%	9.0%	6.8%
<b>PARKWAY C-2</b>	<b>Title I (11)</b>	<b>Non-Title I (16)</b>	<b>Title I (9)</b>	<b>Non-Title I (18)</b>
Inexperienced Principals	0.0%	12.5%	22.2%	11.1%
Out-of-Field Principals	0.0%	0.0%	0.0%	0.0%

### (13) Professional Staff with Advanced Degrees

	(Data as of 11/28/2020)	(Data as of 11/28/2020)	(Data as of 11/28/2020)	(Data as of 11/28/2020)
<b>Missouri</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
All Staff	61.40%	61.20%	61.80%	61.90%
<b>PARKWAY C-2</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
All Staff	82.30%	81.80%	82.80%	84.30%





## DISTRICT REPORT CARD DATA (continued)

### (14) Average Teacher Salaries

	(Data as of 11/28/2020)	(Data as of 11/28/2020)	(Data as of 11/28/2020)	(Data as of 11/28/2020)
<b>Missouri</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Average Regular Term Salary	\$48,614	\$49,301	\$50,012	\$50,757
Average Total Salary	\$49,758	\$50,484	\$51,213	\$51,980
<b>PARKWAY C-2</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Average Regular Term Salary	\$66,843	\$67,333	\$68,351	\$69,577

### (15) Average Administrator Salaries

	(Data as of 11/28/2020)	(Data as of 11/28/2020)	(Data as of 11/28/2020)	(Data as of 11/28/2020)
<b>Missouri</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
All Administrators	\$91,514	\$92,742	\$93,967	\$95,539
<b>PARKWAY C-2</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
All Administrators	\$118,369	\$114,867	\$118,186	\$122,009

### (16) Average Current Expenditures per ADA

	(Data as of 10/21/2020)	(Data as of 10/21/2020)
<b>MISSOURI</b>	<b>2017</b>	<b>2018</b>
All Students	\$10,899	\$11,342
<b>PARKWAY C-2</b>	<b>2017</b>	<b>2018</b>
All Students	\$12,504	\$12,747



DISTRICT REPORT CARD DATA (continued)

**(16) Current Expenditures per Pupil - District Level**

(Data as of  
12/09/2019)

(Data as of  
01/25/2021)

<b>Missouri</b>	<b>2019</b>	<b>2020</b>
A. Membership *	876,314.71	875,043.19
District Level Per-Pupil Expenditures		
B. Federal	\$644	\$782
C. State/Local	\$10,605	\$10,654
D. District Level Per-Pupil Total (Sum of B+C)	\$11,249	\$11,436
<b>PARKWAY C-2 (096095)</b>	<b>2019</b>	<b>2020</b>
A. Membership *	17,485.69	17,391.26
District Level Per-Pupil Expenditures		
B. Federal	\$48	\$26
C. State/Local	\$12,394	\$12,464
D. District Level Per-Pupil Total (Sum of B+C)	\$12,442	\$12,490
(Excluded expenditures include capital outlay, debt service, community services, non-instruction/support, adult education, and Title I expenditures. Impact aid is considered local expenditures.)		



## DISTRICT REPORT CARD DATA (continued)

### (17) Adjusted Tax Rate of the District

	(Data as of 10/21/2020)	(Data as of 10/21/2020)	(Data as of 10/21/2020)	(Data as of 11/17/2020)
<b>MISSOURI</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Incidental	\$3.4105	\$3.4119	\$3.4379	\$3.4392
Teachers	\$0.1415	\$0.1312	\$0.1306	\$0.1214
Debt Service	\$0.4741	\$0.4858	\$0.4864	\$0.4951
Capital Projects	\$0.0746	\$0.0810	\$0.0896	\$0.0890
<b>PARKWAY C-2</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Incidental	\$1.3511	\$1.3003	\$1.3116	\$1.2354
Teachers	\$2.5093	\$2.4146	\$2.4359	\$2.2944
Debt Service	\$0.4900	\$0.4900	\$0.4900	\$0.4900
Capital Projects	\$0.0000	\$0.0500	\$0.1497	\$0.1326

### (18) Assessed Valuation of the District

	(Data as of 10/21/2020)	(Data as of 10/21/2020)	(Data as of 10/21/2020)	(Data as of 11/17/2020)
<b>MISSOURI</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
	\$95,398,150,559	\$100,371,494,374	\$102,077,663,918	\$110,589,446,990
<b>PARKWAY C-2</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
	\$4,370,660,330	\$4,705,282,070	\$4,684,978,070	\$5,168,617,150

### (19) Sources of Revenue

	(Data as of 10/21/2020)	(Data as of 10/21/2020)	(Data as of 10/21/2020)	(Data as of 11/17/2020)
<b>MISSOURI</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Local	59.07%	57.14%	47.08%	48.19%
State	32.49%	34.35%	43.00%	40.74%
Federal	8.44%	8.51%	9.93%	11.07%
<b>PARKWAY C-2</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Local	92.54%	92.58%	93.36%	93.75%
State	4.90%	5.14%	4.73%	4.58%
Federal	2.56%	2.27%	1.91%	1.67%



## DISTRICT REPORT CARD DATA (continued)

### (20) Missouri Assessment Program (MAP) Results

(Data as of 11/20/2019)

On March 19, 2020, in response to the COVID-19 pandemic, the Department of Elementary and Secondary Education (DESE) announced the spring 2020 Missouri Assessment Program (MAP) assessments would not be administered, including Grade-Level (GLA), End-of-Course (EOC) and Missouri Assessment Program-Alternate (MAP-A) exams. Assessment data is not available for the 2020 school year.

Assessment results for 2017, 2018 and 2019 in the content areas of English Language Arts, Mathematics and Science for grades 3-8 and End-of-Course (EOC) assessments in English II (E2) and Algebra I (A1) are not comparable to prior year data. The assessments have been aligned to the new standards.

Missouri										
Content Area	Grade	Year	Students who must test (Accountable)	MAP-A	MAP-A %	Level Not Determined	Below Basic	Basic	Proficient	Advanced
Eng. Language Arts		2017	424,863			0.1	17.6	21.1	41.5	19.8
Eng. Language Arts	03	2017	70,255			0.3	17.6	20.2	42.8	19.4
Eng. Language Arts	03	2018	68,758	676	1.0	0.2	23.5	27.9	27.1	21.5
Eng. Language Arts	03	2019	67,041	571	0.9	0.2	23.4	27.9	27.7	21.0
Eng. Language Arts	04	2017	70,460			0.3	14.6	21.2	43.1	21.1
Eng. Language Arts	04	2018	70,401	709	1.0	0.2	12.4	37.5	30.1	20.1
Eng. Language Arts	04	2019	68,735	580	0.8	0.2	12.2	38.5	28.2	21.1
Eng. Language Arts	05	2017	68,908			0.3	14.7	22.7	41.7	20.8
Eng. Language Arts	05	2018	70,662	739	1.0	0.2	11.6	40.4	26.3	21.7
Eng. Language Arts	05	2019	70,451	592	0.8	0.2	12.3	40.5	25.5	21.6
Eng. Language Arts	06	2017	67,818			0.3	18.5	22.0	42.1	17.4
Eng. Language Arts	06	2018	68,797	736	1.1	0.2	14.5	37.1	26.5	21.9
Eng. Language Arts	06	2019	70,771	623	0.9	0.2	15.5	38.5	25.6	20.3
Eng. Language Arts	07	2017	67,392			0.3	22.6	18.1	38.7	20.5
Eng. Language Arts	07	2018	67,695	718	1.1	0.2	15.8	40.5	20.0	23.7
Eng. Language Arts	07	2019	68,774	620	0.9	0.2	16.8	39.6	19.3	24.3
Eng. Language Arts	08	2017	66,884			0.3	19.4	20.4	38.4	21.8
Eng. Language Arts	08	2018	67,171	755	1.1	0.3	13.6	37.5	30.0	19.0
Eng. Language Arts	08	2019	67,592	588	0.9	0.3	14.8	37.9	28.8	18.5
Eng. Language Arts	HS MAPA	2017	900			0.3	36.8	28.2	22.0	13.0
Eng. Language Arts	HS MAPA	2018	795	795	100.0	2.1	39.0	33.8	19.8	7.5
Eng. Language Arts	HS MAPA	2019	689	689	100.0	1.5	43.0	35.1	14.9	7.1
Eng. Language Arts	E1	2017	13,166			0.0	7.3	29.8	53.4	9.5
Eng. Language Arts	E1	2018	11,547	0	0.0	0.0	9.2	28.8	39.1	22.9
Eng. Language Arts	E1	2019	11,223	0	0.0	0.0	11.0	29.0	40.7	19.3
Eng. Language Arts	E2	2018	64,652	0	0.0	1.1	12.0	30.6	47.1	10.3
Eng. Language Arts	E2	2019	64,377	0	0.0	1.1	12.3	28.7	48.1	10.9

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## DISTRICT REPORT CARD DATA (continued)

Missouri Content Area	Grade	Year	Students who must test (Accountable)	MAP-A	MAP-A %	Level Not Determined	Below Basic	Basic	Proficient	Advanced
Mathematics		2017	426,246			0.1	20.6	32.0	28.4	19.0
Mathematics	03	2017	70,310			0.1	18.4	28.5	31.6	21.6
Mathematics	03	2018	68,784	675	1.0	0.1	25.4	27.7	25.2	21.7
Mathematics	03	2019	67,075	570	0.8	0.1	25.0	29.1	24.2	21.8
Mathematics	04	2017	70,517			0.1	15.7	30.4	30.9	23.0
Mathematics	04	2018	70,427	705	1.0	0.0	27.5	26.7	25.1	20.8
Mathematics	04	2019	68,766	579	0.8	0.1	27.6	25.6	25.0	21.8
Mathematics	05	2017	68,939			0.1	21.4	30.6	28.0	20.0
Mathematics	05	2018	70,670	737	1.0	0.1	24.5	34.6	24.0	17.0
Mathematics	05	2019	70,496	592	0.8	0.1	25.9	33.9	23.4	16.9
Mathematics	06	2017	67,819			0.1	21.5	35.1	27.2	16.2
Mathematics	06	2018	68,752	736	1.1	0.1	28.1	30.7	21.7	19.4
Mathematics	06	2019	70,774	624	0.9	0.1	27.0	30.5	21.8	20.7
Mathematics+	07	2017	66,598			0.2	22.6	33.9	26.6	16.8
Mathematics+	07	2018	66,814	717	1.1	0.1	25.7	36.4	22.1	15.8
Mathematics+	07	2019	67,930	620	0.9	0.1	27.4	34.6	21.7	16.3
Mathematics+	08	2017	54,055			0.2	27.7	41.8	20.2	10.3
Mathematics+	08	2018	55,327	756	1.4	0.2	33.3	37.0	20.7	9.0
Mathematics+	08	2019	56,093	588	1.0	0.2	33.2	37.7	20.4	8.6
Mathematics	HS MAPA	2017	900			0.8	54.2	30.6	13.1	2.1
Mathematics	HS MAPA	2018	796	796	100.0	2.1	58.5	31.8	8.7	0.9
Mathematics	HS MAPA	2019	688	688	100.0	1.9	61.5	29.8	6.5	2.2
Mathematics	A1	2018	65,988	0	0.0	1.5	23.4	29.7	22.1	24.8
Mathematics	A1	2019	65,178	0	0.0	1.5	24.2	30.5	23.2	22.1
Mathematics	A2	2017	19,155			0.0	12.0	16.1	37.0	34.9
Mathematics	A2	2018	18,211	0	0.0	2.8	21.6	30.5	27.8	20.1
Mathematics	A2	2019	16,574	0	0.0	2.7	14.1	36.0	32.3	17.7
Mathematics	GE	2017	8,045			0.0	22.1	18.6	42.7	16.6
Mathematics	GE	2018	4,750	0	0.0	0.0	15.1	37.2	28.7	19.1
Mathematics	GE	2019	3,689	0	0.0	0.0	13.7	40.1	31.1	15.1
Science		2017	205,301			0.5	12.3	35.0	36.3	16.4
Science	05	2017	68,907			0.1	12.7	41.6	27.3	18.5
Science	05	2019	70,478	580	0.8	0.1	26.5	31.0	29.1	13.4
Science	08	2017	66,852			0.2	16.9	34.1	38.2	10.8
Science	08	2019	67,559	579	0.9	0.2	20.8	35.6	25.8	17.9
Science	HS MAPA	2017	864			2.2	48.5	31.2	15.7	4.5
Science	HS MAPA	2019	662	662	100.0	2.0	53.9	29.6	12.6	3.9
Science	B1	2017	65,727			1.1	7.0	27.7	44.6	20.7
Science	B1	2019	63,444	0	0.0	1.1	17.4	43.5	24.3	14.9
Science	PS	2017	2,951			0.0	6.0	64.9	24.2	4.9
Science	PS	2019	2,363	0	0.0	0.0	19.4	43.7	27.8	9.2

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### DISTRICT REPORT CARD DATA (continued)

Missouri										
Content Area	Grade	Year	Students who must test (Accountable)	MAP-A	MAP-A %	Level Not Determined	Below Basic	Basic	Proficient	Advanced
Social Studies		2017	68,097			1.1	9.9	26.7	41.8	21.6
Social Studies	AH	2017	7,133			0.0	25.2	24.6	30.1	20.2
Social Studies	AH	2018	4,771	0	0.0	0.0	24.9	26.2	30.4	18.5
Social Studies	GV	2017	60,964			1.3	8.1	27.0	43.2	21.8
Social Studies	GV	2018	60,627	0	0.0	1.2	9.2	25.3	40.6	24.9
<b>PARKWAY C-2</b>										
Content Area	Grade	Year	Students who must test (Accountable)	MAP-A	MAP-A %	Level Not Determined	Below Basic	Basic	Proficient	Advanced
Eng. Language Arts	03	2017	1,332			0.7	9.2	13.8	42.8	34.3
Eng. Language Arts	03	2018	1,311	11	0.8	1.3	13.8	20.2	29.1	36.9
Eng. Language Arts	03	2019	1,332	7	0.5	0.2	13.8	19.6	30.6	35.9
Eng. Language Arts	04	2017	1,308			0.3	8.0	14.9	40.0	37.2
Eng. Language Arts	04	2018	1,323	12	0.9	0.6	7.5	27.2	30.3	35.0
Eng. Language Arts	04	2019	1,314	6	0.5	0.2	7.4	28.2	30.6	33.8
Eng. Language Arts	05	2017	1,382			0.4	9.5	13.2	41.0	36.2
Eng. Language Arts	05	2018	1,365	10	0.7	0.7	6.3	28.5	27.2	37.9
Eng. Language Arts	05	2019	1,329	8	0.6	0.5	8.3	28.8	27.3	35.6
Eng. Language Arts	06	2017	1,344			0.1	10.7	15.9	40.9	32.5
Eng. Language Arts	06	2018	1,373	14	1.0	0.8	9.8	26.7	26.1	37.4
Eng. Language Arts	06	2019	1,348	9	0.7	0.2	11.2	29.1	28.2	31.5
Eng. Language Arts	07	2017	1,357			0.2	11.9	13.1	38.7	36.3
Eng. Language Arts	07	2018	1,361	12	0.9	0.4	9.0	30.0	21.2	39.8
Eng. Language Arts	07	2019	1,353	6	0.4	0.4	11.3	30.6	20.8	37.4
Eng. Language Arts	08	2017	1,331			0.4	9.8	13.9	35.8	40.5
Eng. Language Arts	08	2018	1,343	14	1.0	0.5	7.6	27.5	32.0	32.8
Eng. Language Arts	08	2019	1,357	6	0.4	0.6	8.1	29.9	27.3	34.8
Eng. Language Arts	HS MAPA	2017	*			0.0	60.0	30.0	*	*
Eng. Language Arts	E2	2018	1,369	0	0.0	0.4	8.9	22.4	53.2	15.5
Eng. Language Arts	E2	2019	1,372	0	0.0	0.4	7.5	19.2	53.3	20.0
Mathematics	03	2017	1,338			0.1	11.4	17.9	30.8	39.9
Mathematics	03	2018	1,316	11	0.8	0.0	15.1	18.5	26.3	40.2
Mathematics	03	2019	1,339	7	0.5	0.0	15.3	18.5	24.1	42.1
Mathematics	04	2017	1,315			0.0	8.4	17.5	30.5	43.6
Mathematics	04	2018	1,326	12	0.9	0.1	16.4	17.0	27.6	39.0
Mathematics	04	2019	1,324	6	0.5	0.0	16.2	18.4	27.9	37.5
Mathematics	05	2017	1,381			0.1	12.4	19.6	22.2	45.8
Mathematics	05	2018	1,366	10	0.7	0.0	13.8	21.7	24.5	40.0
Mathematics	05	2019	1,335	8	0.6	0.1	16.6	23.6	24.1	35.7
Mathematics	06	2017	1,351			0.0	13.1	25.0	28.2	33.7
Mathematics	06	2018	1,377	14	1.0	0.1	20.8	22.6	22.5	34.2
Mathematics	06	2019	1,347	9	0.7	0.2	18.4	22.3	23.2	36.2

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### DISTRICT REPORT CARD DATA (continued)

Missouri Content Area	Grade	Year	Students who must test (Accountable)	MAP-A	MAP-A %	Level Not Determined	Below Basic	Basic	Proficient	Advanced
Mathematics+	07	2017	1,348			0.0	11.9	22.4	31.3	34.4
Mathematics+	07	2018	1,338	12	0.9	0.0	15.8	26.1	24.6	33.5
Mathematics+	07	2019	1,337	6	0.4	0.2	17.6	25.6	24.0	32.8
Mathematics+	08	2017	890			0.2	15.4	35.3	32.3	17.0
Mathematics+	08	2018	850	14	1.6	0.0	28.7	39.9	25.3	6.1
Mathematics+	08	2019	862	6	0.7	0.5	23.8	41.4	26.8	8.0
Mathematics	HS MAPA	2017	*			0.0	80.0	*	*	*
Mathematics	A1	2018	1,482	0	0.0	0.5	11.9	18.6	20.2	49.4
Mathematics	A1	2019	1,301	0	0.0	0.5	12.2	19.6	24.6	43.6
Mathematics	A2	2017	480			0.0	2.5	4.4	30.4	62.7
Mathematics	A2	2018	360	0	0.0	0.0	10.0	31.1	31.4	27.5
Mathematics	A2	2019	459	0	0.0	1.7	5.1	23.5	37.3	34.2
Mathematics	GE	2017	13			0.0	*	*	7.7	92.3
Mathematics	GE	2018	13	0	0.0	0.0	*	*	*	*
Mathematics	GE	2019	15	0	0.0	0.0	*	*	*	*
Science	05	2017	1,382			0.3	8.5	30.1	28.8	32.6
Science	05	2019	1,335	8	0.6	0.1	19.3	24.9	31.9	23.8
Science	08	2017	1,336			0.2	7.7	23.3	44.8	24.3
Science	08	2019	1,360	6	0.4	0.3	12.7	27.4	25.7	34.3
Science	HS MAPA	2017	*			0.0	60.0	30.0	*	*
Science	B1	2017	1,366			0.2	3.9	15.7	45.7	34.7
Science	B1	2019	1,310	0	0.0	0.2	12.9	37.6	25.9	23.6
Social Studies	GV	2017	1,344			0.2	3.7	19.5	42.4	34.5
Social Studies	GV	2018	1,367	0	0.0	0.4	6.5	17.7	41.1	34.7

#### Definition

+ Scores of 7th and 8th grade students who took the Algebra 1 End-of-Course assessment are not included in these results.

### (21) ACT Results

	(Data as of 11/20/2019)	(Data as of 11/20/2019)	(Data as of 11/20/2019)	(Data as of 11/28/2020)
<b>MISSOURI</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Percent of Graduates Taking the ACT	91.91%	91.75%	76.69%	75.10%
Composite ACT Score	20.20	19.90	20.60	20.70
<b>PARKWAY C-2</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Percent of Graduates Taking the ACT	94.42%	95.95%	94.45%	96.38%
Composite ACT Score	23.50	23.30	23.70	23.80

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## DISTRICT REPORT CARD DATA (continued)

### (22) Disciplinary Actions

	(Data as of 11/28/2020)	(Data as of 11/28/2020)	(Data as of 11/28/2020)	(Data as of 11/28/2020)
<b>Missouri</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Suspensions of 10 or More Consecutive Days (number   rate)	9,193   1.0	11,023   1.2	10,675   1.2	8,236   0.9
Expulsions (number   rate)	48   0.0	39   0.0	26   0.0	10   0.0
<b>PARKWAY C-2</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Suspensions of 10 or More Consecutive Days (number   rate)	187   1.1	251   1.4	187   1.1	126   0.7
Expulsions (number   rate)	1   0.0	1   0.0	0   0.0	0   0.0

### (25) How Do Student Groups Perform?

On March 19, 2020, in response to the COVID-19 pandemic, the Department of Elementary and Secondary Education (DESE) announced the spring 2020 Missouri Assessment Program (MAP) assessments would not be administered, including Grade-Level (GLA), End-of-Course (EOC) and Missouri Assessment Program-Alternate (MAP-A) exams. Assessment data is not available for the 2020 school year.

2017 Data Not Available.

(Data as of 11/20/2019)

(Data as of 11/20/2019)

	<b>2018</b>			<b>2019</b>		
	<b>LND</b>	<b>Pct. Prof/Adv</b>	<b>Growth</b>	<b>LND</b>	<b>Pct. Prof/Adv</b>	<b>Growth</b>
<b>English Language Arts</b>						
All Students	0.3%	65.40%	50.0 /	0.2%	64.30%	49.8 / S
American Indian/Alaska Native	*	*	*	*	*	*
Asian/Pacific Islander	1.1%	78.80%	50.1 /	0.3%	78.10%	49.7 /
Black (not Hispanic)	0.1%	31.50%	48.1 / S	0.5%	30.60%	47.9 / S
Hispanic	0.6%	49.70%	49.2 / S	0.4%	51.40%	49.3 /
Multi-Racial	0.0%	65.00%	49.9 /	0.3%	68.30%	49.9 /
White (not Hispanic)	0.1%	73.70%	50.1 /	0.1%	72.10%	50.0 /
Female	0.3%	69.60%	*	0.2%	68.20%	*
Male	0.3%	61.20%	*	0.3%	60.50%	*
Free-Reduced Lunch	0.3%	35.80%	48.7 / S	0.3%	33.90%	48.5 / S
Limited English Proficient	0.3%	50.80%	48.8 / S	0.4%	50.50%	49.4 / S

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## DISTRICT REPORT CARD DATA (continued)

(Data as of 11/20/2019)

(Data as of 11/20/2019)

	2018			2019		
	LND	Pct. Prof/Adv	Growth	LND	Pct. Prof/Adv	Growth
<b>Mathematics</b>						
All Students	0.1%	61.10%	49.7 / S	0.3%	61.00%	49.7 / S
American Indian/Alaska Native	*	*	*	*	*	*
Asian/Pacific Islander	0.2%	81.20%	52.0 / S	0.2%	81.50%	51.6 / S
Black (not Hispanic)	0.1%	26.20%	47.2 / S	0.7%	25.90%	47.2 / S
Hispanic	0.2%	47.50%	48.2 / S	0.2%	47.80%	49.1 / S
Multi-Racial	0.0%	64.60%	51.7 / S	0.0%	64.60%	51.4 / S
White (not Hispanic)	0.1%	68.10%	49.7 / S	0.2%	67.90%	49.7 / S
Female	0.1%	61.10%	*	0.3%	60.70%	*
Male	0.1%	61.20%	*	0.3%	61.30%	*
Free-Reduced Lunch	0.1%	31.10%	47.3 / S	0.2%	29.00%	47.4 / S
Limited English Proficient	0.1%	56.50%	50.3 /	0.1%	56.60%	51.3 / S
Special Education	0.4%	29.40%	48.6 / S	0.9%	29.70%	48.2 / S
Homeless	0.0%	16.00%	46.6 / S	2.9%	13.70%	45.3 / S
Migrant	*	*	*	*	*	*
Gifted	0.0%	95.80%	51.3 / S	0.3%	96.80%	50.5 / S
Foster Care	*	*	*	*	*	*
Military	0.0%	59.30%	49.3 /	0.0%	57.80%	49.1 /
<b>Science</b>						
All Students	0.1%	0.10%	*	0.3%	55.80%	*
American Indian/Alaska Native	*	*	*	*	*	*
Asian/Pacific Islander	0.0%	0.00%	*	0.2%	68.40%	*
Black (not Hispanic)	0.1%	0.30%	*	0.5%	20.30%	*
Hispanic	0.0%	0.00%	*	0.0%	42.30%	*
Multi-Racial	0.0%	0.00%	*	0.0%	63.90%	*
White (not Hispanic)	0.1%	0.10%	*	0.3%	65.00%	*

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## DISTRICT REPORT CARD DATA (continued)

(Data as of 11/20/2019)

(Data as of 11/20/2019)

	2018			2019		
	LND	Pct. Prof/Adv	Growth	LND	Pct. Prof/Adv	Growth
Female	0.0%	0.10%	*	0.1%	57.00%	*
Male	0.1%	0.10%	*	0.4%	54.60%	*
Free-Reduced Lunch	0.1%	0.10%	*	0.2%	22.30%	*
Limited English Proficient	0.0%	0.00%	*	0.0%	34.60%	*
Special Education	0.3%	0.60%	*	1.0%	23.80%	*
Homeless	0.0%	0.00%	*	2.0%	16.70%	*
Migrant	*	*	*	*	*	*
Gifted	0.0%	0.00%	*	0.0%	96.50%	*
Foster Care	*	*	*	*	*	*
Military	*	*	*	*	*	*
<b>Social Studies</b>						
All Students	0.4%	76.70%	*	0.3%	0.00%	*
American Indian/Alaska Native	*	*	*	*	*	*
Asian/Pacific Islander	0.0%	82.10%	*	0.0%	0.00%	*
Black (not Hispanic)	1.0%	43.90%	*	0.5%	0.00%	*
Hispanic	1.8%	58.80%	*	0.0%	0.00%	*
Multi-Racial	0.0%	81.70%	*	0.0%	0.00%	*
White (not Hispanic)	0.2%	84.00%	*	0.3%	0.00%	*
Female	0.1%	74.40%	*	0.3%	0.00%	*
Male	0.6%	79.00%	*	0.3%	0.00%	*
Free-Reduced Lunch	0.4%	43.90%	*	0.0%	0.00%	*
Limited English Proficient	0.0%	32.50%	*	0.0%	0.00%	*
Special Education	1.6%	45.90%	*	1.1%	0.00%	*
Homeless	*	*	*	*	*	*
Migrant	*	*	*	*	*	*
Gifted	0.0%	100.00%	*	0.0%	0.00%	*
Foster Care	*	*	*	*	*	*
Military	*	*	*	*	*	*

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## DISTRICT REPORT CARD DATA (continued)

### (26) Students in Gifted Education Program

	(Data as of 02/09/2019)	(Data as of 02/09/2019)	(Data as of 11/22/2019)	(Data as of 11/28/2020)
<b>Missouri</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Percent	4.40%	4.36%	4.25%	4.28%
Number	38,870	38,499	37,479	37,638
<b>PARKWAY C-2</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Percent	9.76%	9.21%	9.52%	9.24%
Number	1,702	1,621	1,676	1,620

### (27) English Learner Proficiency Status

(Data as of 11/28/2020)

<b>PARKWAY C-2</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Number of English Learners	407	426	531
Number Becoming Proficient	274	120	201
Percent Becoming Proficient	67.3%	28.2%	37.9%

### (28) Comprehensive and Targeted Status

The U.S. Department of Education provided guidance to states regarding the identification of comprehensive and targeted schools in October 2020. Without spring 2020 assessment data, previously identified comprehensive and targeted schools will be in the second year of identification during the 2020-21 school year.

### (29) CRDC Information

Civil Rights Data Collection report  
Definition



## **GLOSSARY**

**ACCOUNTING** – The procedure of maintaining systematic records of events relating to persons, objects, or money and summarizing, analyzing, and interpreting the results of such records.

**ACCOUNTING PERIOD** – A period at the end of which and for which financial statements are prepared; for example, July 1 through June 30.

**ACCOUNTS RECEIVABLE** – Amounts owed on an open account from private persons, firms, or corporations for goods and services rendered by the LEA (but not including amounts due from other funds of the same governmental unit). Although taxes receivable are covered by this term, they should be recorded and reported separately in the Taxes Receivable account.

**ACCRUAL ACCOUNTING** – An accounting system where revenues are recognized when earned and expenditures are recognized in the period incurred, without regard to the time of receipt or payment of cash. This method of accounting allows a more accurate evaluation of operations during a given fiscal period.

**ADA** – See Average Daily Attendance.

**AD VALOREM**– Taxes levied by the LEA on the assessed valuation of real and personal property located within the LEA which, within legal limits, is the final authority in determining the amount to be raised for school operating purposes or retirement of debt.

**ADULT EDUCATION AND LITERACY (AEL)** - Education for adults who have never attended school or have interrupted formal schooling and need knowledge and skills to raise their level of education for self-confidence and self-determination to prepare for an occupation and to function more responsibly as citizens in a democracy. This was previously known as Adult Basic Education (ABE).

**ALLOCATION** – The amount of funds that are, or the process of which funds are, assigned to a public school district, institution or agency to provide financial support for specific programs, services and/or activities.

**ALLOWABLE COST** – Cost of predetermined equipment, service, and/or activities that have been considered to be appropriate for authorization by the funding agency.

**AMORTIZATION** – The gradual payment of an amount owed according to a specified schedule of times and amounts.

**APPROPRIATION** – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

**ASBO** – See Association of School Business Officials International.

**ASSESSED VALUATION** –The value for tax purposes: the value of a property that serves as the basis for tax calculation.

**ASSETS** – Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.



**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL (ASBO)**- The Association of School Business Officials International is a professional association that provides programs and services to promote the highest standards of school business management practices, professional growth, and the effective use of educational resources.

**AUDIT** – The examination of records and documents and the securing of other evidence for one or more of the following purposes: a) determining the propriety of proposed or completed transactions, b) ascertaining whether all transactions have been recorded, and c) determining whether transactions are accurately recorded on the accounts and in the statements.

**AVERAGE DAILY ATTENDANCE (ADA)** – The total hours attended in a term by resident pupils between the ages of five and twenty-one divided by the actual number of hours school was in session (actual calendar) plus the summer school average daily attendance (ADA) (hours attended divided by 1044 hours). Summer school ADA is a part of the immediate preceding school year's total ADA.

**BASIC FORMULA** - Amounts received from the State Foundation Formula.

**BOARD OF EDUCATION** – The Board of Education Services are the activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This Service Area relates to the general term and covers state boards, intermediate administrative unit boards, and local basic administrative unit boards.

**BOND** – A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality. See also Refunding Bonds and Surety Bonds.

**BOND PROCEEDS, AMOUNT REMAINING** – The amount remaining in bond proceeds (in the Bond Proceeds Sub Fund of the Capital Projects Fund) after the completion of a project for which bonds were issued. This amount remaining shall be transferred from the Capital Projects Fund to the Debt Service Fund.

**BUDGET** – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. The schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. Section 67.010, RSMo, is the statutory reference governing budgets.

**BUDGETARY ACCOUNTS** – These accounts are necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts. See also Proprietary Accounts.



**BUDGET DOCUMENT** – The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. (See Section 67.010, RSMo)

**BUDGETING** – Pertains to budget planning, formulations, administration analysis, and evaluation.

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

**CASH** – Currency, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitations as to its availability should be indicated.

**CHECK** – A bill of exchange drawn on a bank payable on demand; a written order on a bank to pay on demand a specified sum of money to a named person, to the named person's order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that the latter is not necessarily payable on demand and may not be negotiable; and it differs from a voucher in that the latter is not an order to pay. A voucher-check combines the distinguishing marks of a voucher and a check; it shows the propriety of a payment and is an order to pay.

**CO-CURRICULAR ACTIVITIES** – Co-curricular activities (experiences) are comprised of the group of school sponsored activities, under the guidance or supervision of qualified adults, designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups or in large groups, at school events, public events, or a combination of these for such purposes as motivation, enjoyment, and improvement of skills. In practice, participation usually is not required and credit usually is not given. When participation is required or credit is given, the activity generally is considered to be a course.

**COBRA** – see Consolidated Omnibus Budget Reconciliation Act.

**COMMUNITY EDUCATION** – Services, other than public school and adult education functions, provided by the school or LEA for purposes relating to the community as a whole or some segment of the community.

These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, Parents-As-Teachers, community welfare activities, and services for nonpublic school pupils provided by the public schools on a continuing basis.

**COMPREHENSIVE SCHOOL IMPROVEMENT PLAN (CSIP)** - A strategic plan in support of the organizational vision, mission and values, written by a strategic planning committee made up of parents, community members, business and civic leaders, district staff members, students, and the Board of Education.



**CONSOLIDATED OMNIBUS BUDGET RECONCILIATION ACT (COBRA)** – Gives workers and their families a temporary extension of health coverage (called continuation coverage) in certain instances where coverage under the plan would otherwise end.

**CSIP** – see Comprehensive School Improvement Plan.

**CURRENT FUNDS** – Money received during the current fiscal year from revenue that can be used to pay obligations currently due, and surpluses re-appropriated for the current fiscal year.

**DEBT SERVICE** – Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans. Per Section 165.011 RSMo, if a balance remains in the Debt Service Fund after total outstanding indebtedness for which the fund was levied is paid, the Board of Education may transfer the unexpended amount to the Capital Projects Fund. The Debt Service Fund must be maintained as a separate bank account.

**DEFICIT** – The excess of the obligations of a fund over the fund's resources.

**DELINQUENT TAXES** – Taxes remaining unpaid on and after the date on which they become delinquent by statute.

**DEMOGRAPHICS** - The characteristics of human populations and population segments, especially when used to identify consumer markets.

**DEPOSITS** – Use of this account is normally restricted to long-term investments deposited by the LEA as a prerequisite to receiving services and/or goods.

**DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE)** - Coordinates and regulates K-12 education in Missouri.

**DESE** – See Department of Elementary and Secondary Education.

**DISBURSEMENTS** – Payments in cash. See also Cash.

**EMPLOYEE BENEFITS** – Compensation, in addition to regular salary, provided to an employee. This may include such benefits as health insurance, life insurance, annual leave, sick leave, retirement, and social security.

**ENCUMBRANCES** – Purchase orders, contracts, and salary or other commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when actual liability is incurred.

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

**ENTRY** – The act of recording a transaction and the actual record of a financial transaction in an account.

**EQUIPMENT** – Items that are electrical or mechanical in nature or furniture and, 1) have a useful life of at least one year; 2) would be repaired rather than replaced; 3) the cost of tagging and inventorying is a small percent of the item's cost; and, 4) costs more than \$500 per unit.



**EQUITY** – Equity is the mathematical excess of assets over liabilities. Generally this excess is called Fund Balance.

**ESTIMATED REVENUE** – If the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period. If the accounts are kept on a cash basis, the term designates the amount of revenues estimated to be collected during a given period.

**EXPENDITURES** – Charges incurred, whether paid or unpaid which are presumed to benefit the current fiscal year.

**FACILITIES ACQUISITION AND CONSTRUCTION** – Activities involved with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.

**FEDERAL REVENUE** – Revenue provided by the federal government. Expenditures made with this revenue should be identifiable as federally supported expenditures.

**FINANCIAL ACCOUNTING** – The recording and reporting of activities and events affecting the money of an administrative unit and its program. Specifically, it is concerned with: 1) determining what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; 2) recording, classifying, and summarizing activities or events; 3) analyzing and interpreting recorded data; and 4) preparing reports and statements that reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

**FINES, FORFEITURES, ESCHEATS** - Amounts collected by the county for violations. All fines passing through the office of the county clerk or circuit clerk. Includes sheriff's sales, unclaimed tax and surplus/overplus surtax. The amount received for school purposes is a deduction in the Basic Formula calculation.

**FISCAL AGENT** – A specific local school district or intermediate agency that has been designated to submit applications/requests for federal project funds and is the recipient of such funds from the state agency.

**FIXED ASSETS** – Land, buildings, machinery, furniture, and other equipment that the LEA intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

**FOOD SERVICES** – Activities involved with the food services program of the LEA. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

**FREE OR REDUCED LUNCH** – The number of pupils enrolled in the district and eligible for free or reduced lunch on the last Wednesday in January. The number used on Line 14 or the basic formula calculation in the current year is always the previous year's January count. This number bears no relationship to the number of children actually eating in the school cafeteria (School Food Services count). This number by definition is a different count from that used for the





federal programs or School Food Services. Corrections to this data after it has been submitted should be sent to the School Finance Section.

**FUNCTION** – An action that contributes to a larger action of a person, living thing, or created thing.

**FUND** – An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

**FUND BALANCE** – The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

**GASB** – See Governmental Accounting Standards Board.

**GENERAL LEDGER** – A book, file, or other device in which accounts are kept to the degree of detail necessary, that summarizes the financial transactions of the LEA. General Ledger accounts may be kept for any group of items or receipts or expenditures on which an administrative officer wishes to maintain a close check.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)** – An independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

**HANCOCK AMENDMENT (Senate Bill 711)** - In 2008, the Missouri legislature passed Senate Bill 711 (Hancock Amendment) that requires taxing districts, such as schools, to roll back their tax rate in reassessment years (odd numbered years) regardless of whether or not they are at their tax rate ceiling.

**IN LIEU OF TAX** - Payments made out of general revenues by a governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local LEA on the same basis as other privately owned property or other tax base. It would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the governmental unit owning or being responsible for the property.

**INTEREST** – A fee charged to a borrower for the use of money. See also Debt Service.

**INVENTORY** – A detailed list or record showing quantities, descriptions, values, and frequently, units of measure and unit prices of property on hand at a given time. Also, the cost of supplies and equipment on hand not yet distributed to requisitioning units.

**INVESTMENTS** – Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The account does not include fixed assets used in LEA operations.

**LEA** – see Local Education Agency.



**LEASE PURCHASE** – A contract granting the specified use of equipment which a public school district, institution or agency cannot readily purchase outright during a specific period of time for a specified amount of funds. This contract could be expanded to purchase equipment only if the contract with option to purchase is annually renewable and creates an obligation to the district for only one fiscal year. Section 177.088, RSMo, specifies that a true lease purchase must run through a third party, not-for-profit corporation. If there is intent to take title, lease purchase expenditures must be paid for from the Capital Projects Fund. If there is no intent to take title, this transaction would most likely be classified as a lease or rental and would be paid for from the General (Incidental) Fund. Section 177.088 RSMo, requires DESE to deduct from basic formula payments in the following year an amount equal to those amounts expended from the General (Incidental) Fund (for rentals) for real property for which a title is transferred to the district.

**LEDGER** – Contains all the accounts of a particular fund as in the General Ledger or all these detail accounts that support particular Subsidiary Ledger accounts.

**LEED** - An internationally recognized green building certification system, providing third-party verification that a building or community was designed and built using strategies aimed at improving performance across all the metrics that matter most: energy savings, water efficiency, CO2 emissions reduction, improved indoor environmental quality, and stewardship of resources and sensitivity to their impacts.

**LEVY** (Verb) – To impose taxes or special assets. (Noun) – The total of taxes or special assessments imposed by a governmental unit.

**LIABILITIES** – Debt or other legal obligations arising out of transactions in the past which are payable but not necessarily due. Encumbrances are not liabilities; they become liabilities when the services or materials for which the encumbrance was established have been rendered or received.

**LOCAL EDUCATION AGENCY (LEA)** – An educational agency at the local level that exists primarily to operate school or to contract for educational services. Normally, taxes may be levied by such publicly operated agencies for school purposes. These agencies may or may not be coterminous with county, city, or town boundaries. This term is used synonymously with the terms “school district,” “school system,” and “local basic administrative unit”.

**MISSOURI FINANCIAL ACCOUNTING MANUAL** - The Park Hill School District's accounting system conforms to requirements established by state statutes and regulations of the Missouri Department of Elementary and Secondary Education (DESE), based on the current version of the Missouri Financial Accounting Manual.

**M & M SURTAX** - Surtax on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses' inventory tax.

**NONPUBLIC SCHOOL** – A school established by an individual, institution, or agency other than the state, subdivisions of the state, or the federal government, that usually is supported primarily by monies other than public funds, and the operation of whose program rests with other than publicly elected or appointed officials.



**NONRESIDENT STUDENT** – Generally a student whose legal residence is outside the geographic area served by a specified school, LEA, or institution. (Missouri Statutes modify the definition of a nonresident student.)

**OBJECT** – The commodity or service obtained from a specific expenditure.

**OBLIGATIONS** – The amounts of orders placed and sub-grants awarded, services received, and similar transactions during a given period, which will require payment during the same or a future period. Obligations are considered to be incurred as follows: for personal property, when the LEA makes a binding commitment to acquire the property, usually by issuing a purchase order; for personal services and contracted services, when the services are performed (includes LEA employees); and, for travel, utilities, and rent, when the travel is taken, the utilities used, or rented facilities occupied.

**OPERATING FUNDS** – Revenue utilized for daily operation of the school district.

**OPERATING LEVY FOR SCHOOL PURPOSES** – The sum of the adjusted tax rates levied in the General (Incidental) Fund and Special Revenue (Teachers) Funds.

**PAYMENTS IN LIEU OF TAXES** – Payments made out of general revenues by a governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local LEA on the same basis as other privately owned property of other tax base. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the governmental unit owning or responsible for the property.

**PAYROLL** – A list of individual employees entitled to pay, with the amounts due to each for personal services rendered. Payments are also made for such payroll-associated costs as federal and state income tax withholdings, retirement, and social security.

**PAYROLL DEDUCTIONS AND WITHHOLDING** – Amounts deducted from employees' salaries for taxes required to be withheld and for other withholding purposes. Separate liability accounts may be used for each type of deduction.

**PEERS** - See Public School and Education Employee's Retirement System.

**PLANNING** – The selection or identification of the overall, long-range goals, priorities, and objectives of the organization, and the formulation of various courses of action to be followed in working toward achieving those goals, priorities, and objectives.

**PROPERTY INSURANCE** – Expenditures of all forms of insurance covering the loss of, or damage to, property of the LEA from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

**PROPOSITION C** – Proposition C (Prop C) is a sales tax generated in the early 1980's.

**PROPRIETARY ACCOUNTS** – Those accounts that show actual financial conditions and operations such as actual assets, liabilities, reserves, surplus, revenues, and expenditures, as distinguished from budgetary accounts. See also Budgetary Accounts.

**PSRS** – See Public School and Education Employee's Retirement System.

**PUBLIC SCHOOL AND EDUCATION EMPLOYEE'S RETIREMENT SYSTEM**

**(PSRS/PEERS)** - Provides service retirement, disability, and survivor benefits for retired Missouri public school teachers, school employees, and their families.

**PURCHASE ORDER** – A written request to a vendor to provide material or services at a price set forth in the order and is used as an encumbrance document.

**PURCHASED SERVICES** – Personal services rendered by personnel who are not on the payroll of the LEA and other services that may be purchased by the LEA.

**PURCHASING** – Acquiring supplies, equipment, and materials used in the LEA operation.

**REAL ESTATE** – Land, improvements to site, and buildings; real property.

**RECEIPTS** – This term means cash received. See Revenues.

**REFUND** – A return of an overpayment or over collection. The return may be either in the form of cash or a credit to an account.

**REFUNDING BONDS** – Bonds issued to pay off outstanding bonds.

**REIMBURSEMENT** – The return of an overpayment or over collection in cash.

**REQUISITION** – A written request to a purchasing officer for specified articles or services. It is a request from one school official to another school official, whereas a purchase order is from a school official (usually the purchasing officer) to a vendor.

**RESERVE** – An amount set-aside for some specified purpose.

**RESIDENT STUDENT** – Generally a student whose legal residence is within the geographic area served (district boundary) by a specified school, LEA, or institution. It includes all children between the ages of five and twenty-one who are attending kindergarten through grade twelve. If a child is attending in a district other than the domicile (district of residence) district AND the child's parent is teaching in the district the child is attending, then that child shall be considered a resident pupil of that district for the period of time when that district of residence is not otherwise liable for tuition. (Sending elementary districts are not liable for tuition below grade nine so the receiving district would claim this child for state aid until the child enters high school/grade nine.) (Missouri Statutes modify the definition of a resident student.)

**REVENUES** – Inflows or other enhancements of assets of an entity or settlement of its liabilities (or a combination of both) during a period from delivering or producing goods, rendering services, or other activities that constitute the entity's ongoing major or central operations.

**SALARY** – The total amount regularly paid or stipulated to be paid to an individual, before deductions, for personal services rendered while on the payroll of the LEA. Payments for sabbatical leave are also considered as salary.

**SECURITIES** – Bonds, notes, mortgages, or other forms of negotiable or non-negotiable instruments.



**SPECIAL EDUCATION** – Consists of direct instructional activities designed primarily to deal with the following pupil exceptionalities: 1) physically handicapped; 2) emotionally disturbed; 3) culturally different including compensatory education; 4) mentally handicapped; and 5) mentally gifted and talented.

**SUPPLEMENT** – To add to that which the district is already providing due to a specific requirement or as a matter of previous practice. The LEA must be able to document that federal/state funds were used to increase the level of funding for an existing service or to begin a new service.

**SUPPLIES** – Items that are not electrical or mechanical in nature or furniture or which cost less than \$500.00 per unit or items that have a useful life of less than one year. Usually a material item which is expended and consumed or worn out or deteriorated in use or has lost its identity through fabrication or incorporation into a more complex unit or substance.

**SURETY BONDS** – A written promise to pay damages or to identify against losses caused by the part of parties named in the document, through nonperformance or through misappropriation of monies; for example, a surety bond given by a contractor or by an official handling cash or securities.

**TAXES** – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits.

**TUITION** – Money charged by the LEA or education institution for a period of time, not including special charges as for books and laboratory fees.

**UNENCUMBERED BALANCE** – That portion of an appropriation or allotment not yet expended or encumbered; the balance remaining after deducting from the appropriation or allotment the accumulated expenditures and outstanding encumbrances.

**VISION, MISSION AND VALUES** – The districts focus upon identified strategic focus areas and articulated goals within a five year strategic plan that are aligned with student and stakeholder requirements/expectations.