

STRASBURG C-3

2022 - 2023
BUDGET

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STRASBURG C-3 SCHOOL DISTRICT

600 WEST STATE RT E
STRASBURG MO 64090



Chrystal Mayfield, Superintendent

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June 13, 2022

Board of Education
Strasburg C-3 School District
600 West State Rte. E
Strasburg, MO 64090

Dear Board of Education Members:

The 2022-2023 budget has been developed with input from district building administration, teachers, and support staff. The 2022-2023 budget has been developed to reflect changes in personnel, salary, and benefits. The district has maintained the capped contribution to employee health insurance at \$600/month. The district added \$1,010.00 to the certified salary schedule and also awarded certified staff steps on the salary schedule, including a \$100.00/year on the salary schedule to match the Governor's \$38,000.00 salary proposal. The district created a very competitive classified salary schedule and included a 3% raise to match an equal percentage increase that the certified staff will receive.

Revenue Overview

It is estimated that the district will receive \$3,400,150.00 in local revenue and the county revenue is estimated at \$82,690.00. State funds are expected to produce revenues in the amount of \$747,806.00. A total of \$121,446.00 is anticipated in federal revenues. The total anticipated revenue for 2022-2023 is \$4,350,092.00 which includes bond proceeds in the amount of \$2,200,000.

Expenditure Overview

The total expenditures for the 2022-2023 budget are \$2,382,308.07. Overall spending is projected to be \$400,000.00 more than in 2021-2022. The major factor in increase expenditures can be contributed to the bond projects and teacher/classified salary increases. Operating expenditures for 2022-2023 are projected to be \$1,886,498.07. This amount is nearly \$55,000 more than in 2021-2022.

Budget Summary

The 2022-2023 budget provides revenues over expenditures of \$1,976,784.00 and operating expenditures over revenues of \$30,756.00. This is due in part to the increase in salaries and benefits for the 2022-2023 school year as well as an increase in fuel, food, and maintenance parts for repairs. Since the Governor's proposal is a one-time expense, it will not continue to impact future budgets. With 74% in reserves, we can afford to increase our salaries at this time.

Instructional Summaries -

The Strasburg C-3 Staff continued to make improvements by implementing a district wide student achievement bench marker and Title Reading Program during the 2021-2022 school year. To continue growing our students, building schedules for the 2022-2023 school year were developed to include RTI time for all students in grades K-8. The Title Reading Program, Title Math Program, and the RTI program will work hand-in-hand to identify struggling students and provide early interventions to help prevent students from continuing to fall behind.

Guided curriculum development and professional development for K-8 Math and Specials Classes for the 2022-2023 school year will be a priority. All teachers began curriculum training in June, 2021 and received additional training in June 2022; this training included how to identify essential grade level standards and starting the process of developing a scope and sequence for all curriculums in grades K-8. Summer curriculum camp for Math and Specials took place in June, allowing teachers to develop their grade level Math essential standards and scope and sequence.

Science, Technology, Engineering, Art, and Mathematics (STEAM) develops critical thinkers, problem solvers, and exposes students to careers in the Science and Math fields. Our focus this year is to move MS STEAM back to an after school program along with grades 3-5 STEAM. This will open up time for additional grade level interventions in math and reading.

Technology –

It is important for the district to continue to improve instructional technology resources for our students. Due to the pandemic shutdown and the need to reach all students via virtual instruction, the district has adapted by moving to a 1:1 technology initiative. The use of technology within the classroom will continue to be a district focus this year. Continued support will be provided through Quality Network Solutions (QNS) as technology and network providers. During the 2021-2022 school year, building technology access points were upgraded throughout the building which will provide a faster and more reliable network. We are currently researching Clever Touch screens to replace the aging Mimio devices in all classrooms.

Facility Upgrades –

With the passage of our PROPOSITION KIDS, upgrades to district facilities will begin in the summer of 2022. Phase I will include District wide upgrades: lighting upgrades, roofing upgrades, HVAC unit refurbishment, and control optimization. We also installed a dishwasher during the 2021-2022 school year as well as made needed repairs on one of our HVAC systems.

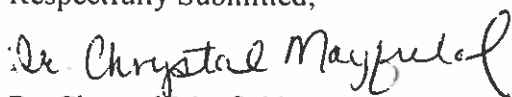
Summary –

In developing the 2022-2023 budget, very conservative revenue numbers were projected based on prior year allotments. Expenditure projections were developed based on historical spending in each line item. Creating the 22-23 budget has been like none other due to the uncertainty of revenues from both local and federal sources. The nation's economy is uncertain and our current budget as well as our reserves will allow us to sustain operations.

The revenue and expenditure projections do not include any ESSER III funding, which the district should receive \$160,266 in revenues during the 2022-2023 fiscal year. A large percentage of this money is designated for student achievement and to address learning loss.

The total district revenue and expenditure projections do include the \$2.2 million in bond money which is found in Fund 4. Please keep in mind that this will inflate our total revenue and expenditure comparisons, however, Fund 4 does not impact our operating budget (Fund 1 & Fund 2).

Respectfully Submitted,



Dr. Chrystal Mayfield
Superintendent

Batch Description: 2022-2023 Budget-Corrected Salaries

Processing Month: 07/2022

Fund: 10 GENERAL FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
Account Type: Revenue			
10 5111 000 0002	CURRENT TAXES	Budget Entry	640,000.00
10 5112 000 0002	DELINQUENT TAXES	Budget Entry	75,000.00
10 5113	PROPOSITION C	Budget Entry	47,965.00
10 5115	M&M SURTAX	Budget Entry	400.00
10 5141	EARNINGS ON INVESTMNT	Budget Entry	500.00
10 5141 500	ICS INTEREST	Budget Entry	1,500.00
10 5151	PUPIL SALES FOOD PGM	Budget Entry	13,392.00
10 5161	ADULT SALES FOOD PGM	Budget Entry	400.00
10 5171 001 4020	SA GENERAL ACTIVITIES	Budget Entry	1,000.00
10 5171 002 4020	SA BASKETBALL	Budget Entry	500.00
10 5171 003 4020	SA STUDENT COUNCIL	Budget Entry	500.00
10 5171 004 4020	SA LIBRARY	Budget Entry	1,000.00
10 5171 005 4020	SA YEARBOOK	Budget Entry	500.00
10 5171 006 4020	SA 7TH AND 8TH GRADE	Budget Entry	400.00
10 5171 007 4020	SA POP MONEY	Budget Entry	100.00
10 5173 000 4020	TECHNOLOGY STUDENT FEES	Budget Entry	1,250.00
10 5181 010 4020	SCHOOL STORE - NURSE	Budget Entry	200.00
10 5181 400	Donations for Teachers	Budget Entry	400.00
10 5191	GYM RENTALS	Budget Entry	700.00
10 5198	LOCAL REVENUE OTHER	Budget Entry	200.00
10 5221	ASSESSED UTILITY TAX	Budget Entry	57,690.00
10 5311	BASIC FORMULA-STATE M	Budget Entry	142,741.00
10 5312	TRANSPORTATION	Budget Entry	38,113.00
10 5319	CLASSROOM TRUST FUND	Budget Entry	65,270.00
10 5324	PARENTS AS TEACHERS	Budget Entry	2,000.00
10 5325	SM SCHOOLS GRANT STAT	Budget Entry	62,436.00
10 5333	FOOD SERVICE (STATE)	Budget Entry	275.00
10 5445	LUNCH PROGRAM	Budget Entry	11,867.00
10 5446 003	BREAKFAST PROGRAM STA	Budget Entry	5,205.00
10 5465	TITLE II.A TCH PRN PD	Budget Entry	1,200.00
10 5492 100	GAPS PROGRAM	Budget Entry	14,732.00
Account Type Total: Revenue			1,187,436.00

Account Type: Expenditure

10 1111 6316 150 4020 1 00000	QNS TECH PURCH SERV	Budget Entry	30,000.00
10 1111 6343 000 4020 1 00000	EL TRAVEL	Budget Entry	500.00
10 1111 6352 000 4020 1 00000	GENERL LIABILITY INSU	Budget Entry	6,000.00
10 1111 6411 000 4020 1 00000	PE EQUIPMENT	Budget Entry	500.00
10 1111 6411 040 4020 1 00000	EL TEACHERS GENERAL SUPPLIES	Budget Entry	2,600.00
10 1111 6411 090 4020 1 00000	MUSIC SUPPLIES AND REPAIRS	Budget Entry	100.00
10 1111 6411 100 4020 1 00000	VOLLEYBALL EQUIPMENT	Budget Entry	100.00
10 1111 6411 110 4020 1 00000	ART SUPPLY	Budget Entry	200.00
10 1111 6411 640 4020 1 00000	G-5 TECH (REAP)	Budget Entry	13,500.00
10 1221 6312 000 4020 1 12210	SE RELATED SERV OT/PT	Budget Entry	5,000.00
10 1221 6312 001 4020 1 12210	SE IQ TESTING	Budget Entry	2,000.00
10 1221 6313 000 4020 1 12210	SE PURCH SERVICE	Budget Entry	750.00
10 1221 6341 000 4020 1 00000	SE TRANSPORTATION	Budget Entry	1,000.00
10 1221 6343 000 4020 1 00000	SE TRAVEL	Budget Entry	100.00
10 1411 6342 010 4020 1 00000	6TH GRD SCHOOL DAY K	Budget Entry	1,000.00
10 1411 6411 001 4020 1 00000	SA GENERAL ACTIVITIES	Budget Entry	500.00
10 1411 6411 003 4020 1 00000	SA STUDENT COUNCIL	Budget Entry	550.00
10 1411 6411 006 4020 1 00000	SA POP MACHINE	Budget Entry	50.00
10 1411 6411 008 4020 1 00000	SA YEARBOOK	Budget Entry	900.00
10 1411 6411 012 4020 1 00000	QUIZ BOWL	Budget Entry	100.00

Fund: 10 GENERAL FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
10 1411 6411 013 4020 1 00000	SA 8TH GRADE TRIP	Budget Entry	1,000.00
10 1411 6412 009 4020 1 00000	SA ACADEMIC AWARDS	Budget Entry	2,000.00
10 1421 6312 000 4020 1 00000	BB OFFICIALS	Budget Entry	1,000.00
10 1421 6411 000 4020 1 00000	BB GENERAL SUPPLIES	Budget Entry	75.00
10 1421 6411 210 4020 1 00000	BB EQUIPMENT	Budget Entry	75.00
10 1911 6311 000 4020 1 00000	TU TO OTHER DISTRICTS	Budget Entry	320,000.00
10 2123 6411 000 4020 1 00000	ASSESSMENT SUPPLIES	Budget Entry	500.00
10 2131 6411 000 4020 1 00000	HS GENERAL SUPPLIES	Budget Entry	100.00
10 2134 6131 000 4020 1 00000	Nursing	Budget Entry	825.00
10 2134 6232 000 4020 1 00000	MEDICARE	Budget Entry	11.88
10 2152 6312 000 4020 1 12210	SPEECH SERVICES	Budget Entry	12,000.00
10 2152 6312 040 4020 4 44100	SPEECH SERVICES	Budget Entry	38,000.00
10 2214 6312 000 4020 3 00000	PROFESSIONAL DEV C	Budget Entry	4,000.00
10 2214 6343 000 4020 3 00000	PROFESS DEVL P TRAVEL	Budget Entry	1,000.00
10 2214 6411 000 4020 3 00000	PDC SUPPLIES	Budget Entry	200.00
10 2222 6411 000 4020 1 00000	LB GENERAL SUPPLIES	Budget Entry	200.00
10 2222 6411 200 4020 1 00000	LB EQUIPMENT	Budget Entry	200.00
10 2222 6451 000 4020 1 00000	LB PERIODICALS	Budget Entry	200.00
10 2311 6221 000 4020 1 00000	BE NON TEACHER RET.	Budget Entry	94.68
10 2311 6232 000 4020 1 00000	BE MEDICARE NT	Budget Entry	8.75
10 2311 6241 000 4020 1 00000	BL EMPLOYEE INSURANCE	Budget Entry	1,380.00
10 2311 6315 000 4020 1 00000	BE AUDIT SERVICES	Budget Entry	6,000.00
10 2311 6317 000 4020 1 00000	BE LEGAL SERVICES	Budget Entry	2,400.00
10 2311 6318 000 4020 1 00000	BE ELECTION SERVICES	Budget Entry	400.00
10 2311 6343 000 4020 1 00000	BE TRAVEL	Budget Entry	250.00
10 2311 6352 000 4020 1 00000	BE LIABILITY INSURANC	Budget Entry	2,500.00
10 2311 6353 000 4020 1 00000	BE FIDELITY PREMIUM	Budget Entry	205.00
10 2311 6362 000 4020 1 00000	BE ADVERTISING	Budget Entry	1,000.00
10 2311 6371 000 4020 1 00000	BE DUES/MEMBERSHIPS	Budget Entry	2,300.00
10 2311 6411 000 4020 1 00000	BE GENERAL SUPPLIES	Budget Entry	300.00
10 2331 6131 000 0000 1 00000	Tech Director Supplemental	Budget Entry	1,250.00
10 2331 6221 000 4020 1 00000	NON-TEACHER RETIREMENT	Budget Entry	85.79
10 2331 6232 000 4020 1 00000	MEDICARE	Budget Entry	95.64
10 2411 6151 000 4020 1 00000	BL SALARIES NON-CERT	Budget Entry	93,056.00
10 2411 6221 000 4020 1 00000	BL NON-TEA RETIREMENT	Budget Entry	12,623.00
10 2411 6232 000 4020 1 00000	BL MEDICARE NT	Budget Entry	1,349.00
10 2411 6241 000 4020 1 00000	BL EMPLOYEE INSURANCE	Budget Entry	14,500.00
10 2411 6343 000 4020 1 00000	BL TRAVEL	Budget Entry	1,500.00
10 2411 6352 000 4020 1 00000	SUPPORT STAFF WORK CO	Budget Entry	1,500.00
10 2411 6391 000 4020 1 00000	BL PURCHASED SERVICE	Budget Entry	1,500.00
10 2411 6411 000 4020 1 00000	BL GENERAL SUPPLIES	Budget Entry	3,500.00
10 2411 6411 001 4020 1 00000	BL XEROX LEASE	Budget Entry	6,000.00
10 2411 6411 002 4020 1 00000	BL XEROX COPIES	Budget Entry	1,500.00
10 2411 6411 011 4020 1 00000	BOOKKEEPING SOFTWARE	Budget Entry	5,000.00
10 2491 6411 000 4020 1 00000	GRADUATION	Budget Entry	300.00
10 2541 6312 000 4020 1 00000	OM PROFESSIONAL SERVC	Budget Entry	9,500.00
10 2541 6312 100 4020 1 00000	OM LAWN SERVICE	Budget Entry	3,500.00
10 2541 6332 000 4020 1 00000	OM REPAIR AND MAINT	Budget Entry	5,000.00
10 2541 6335 000 4020 1 00000	OM WATER/SEWER	Budget Entry	1,500.00
10 2541 6336 000 4020 1 00000	OM TRASH REMOVAL	Budget Entry	1,800.00
10 2541 6351 000 4020 1 00000	OM PROPERTY INSURANCE	Budget Entry	9,500.00
10 2541 6352 000 4020 1 00000	LIAB & WORK COM INS	Budget Entry	1,500.00
10 2541 6361 000 4020 1 00000	OM COMMUNICATIONS	Budget Entry	4,700.00
10 2541 6361 001 4020 1 00000	OM POSTAGE	Budget Entry	300.00
10 2541 6411 000 4020 1 00000	OM GENERAL SUPPLIES	Budget Entry	2,000.00
10 2541 6481 000 4020 1 00000	OM ELECTRIC	Budget Entry	19,000.00

Fund: 10 GENERAL FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
10 2541 6481 001 4020 1 00000	OM ENERGY LEASE	Budget Entry	4,000.00
10 2541 6483 000 4020 1 00000	OM LP GAS	Budget Entry	9,000.00
10 2542 6332 000 0000 1 00000	FACILITY MAINTENANCE CONTRACTED	Budget Entry	94,720.00
10 2551 6341 001 4020 1 00000	TRANSPORTATION	Budget Entry	110,000.00
10 2551 6342 002 4020 1 00000	PT CONTRACTED FT, BB	Budget Entry	2,000.00
10 2551 6486 000 4020 1 00000	PT BUS FUEL	Budget Entry	20,000.00
10 2561 6151 000 4020 1 00000	FS SALARIES	Budget Entry	31,960.00
10 2561 6221 000 4020 1 00000	FS NON-TEA RETIREMENT	Budget Entry	5,720.73
10 2561 6232 000 4020 1 00000	FS MEDICARE NT	Budget Entry	733.30
10 2561 6241 000 4020 1 00000	FS EMPLOYEE INSURANCE	Budget Entry	66.00
10 2561 6312 001 4020 1 00000	FOOD LICENSE	Budget Entry	200.00
10 2561 6332 000 4020 1 00000	FS REPAIR/MAINT	Budget Entry	100.00
10 2561 6343 000 4020 1 00000	FS TRAVEL	Budget Entry	400.00
10 2561 6411 000 4020 1 00000	FS GENERAL SUPPLIES	Budget Entry	2,500.00
10 2561 6471 000 4020 1 00000	FS FOOD SUPPLIES	Budget Entry	30,000.00
10 3511 6312 000 4020 3 00000	PAT-CONTRACTED SERVICES	Budget Entry	3,500.00
10 3511 6343 000 4020 1 00000	PAT-TRAVEL	Budget Entry	500.00
10 3511 6411 000 4020 1 00000	PAT-SUPPLIES	Budget Entry	500.00

Account Type Total: Expenditure

981,634.77

Fund: 20 CERTIFICATED PAY

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
Account Type: Revenue			
20 5113	PROPOSITION C	Budget Entry	143,893.00
20 5211	FINES FORFEITURES ETC	Budget Entry	1,000.00
20 5311	BASIC FORMULA-STATE M	Budget Entry	428,226.00
20 5397 000 0000	GOV 70 SALARY MATCH	Budget Entry	6,745.00
20 5420	TEACHER RETENTION GRANT	Budget Entry	6,500.00
20 5441	PL 94-142 SPED ED	Budget Entry	35,264.00
20 5451	TITLE1 ESEA IMP ACD D	Budget Entry	46,678.00

Account Type Total: Revenue

668,306.00

Account Type: Expenditure

20 1111 6111 000 4020 1 00000	EL CERTIFIED SALARIES	Budget Entry	465,900.00
20 1111 6111 001 0400 1 14341	CERTIFIED SALARIES BASELINE GRANT LOCAL MATCH	Budget Entry	2,205.00
20 1111 6111 001 0400 3 34100	CERTIFIED SALARIES BASELINE GRANT STATE FUNDS	Budget Entry	6,745.00
20 1111 6111 100 4020 1 00000	EL COACH SALARIES	Budget Entry	3,575.00
20 1111 6111 400 4020 4 45100	Extra Duty STEAM Club	Budget Entry	1,650.00
20 1111 6121 000 4020 1 00000	EL PART-TIME/SUBS	Budget Entry	3,000.00
20 1111 6131 000 4020 1 00000	EL EXTRA DUTY PAY	Budget Entry	14,550.00
20 1111 6232 100 4020 1 00000	MEDICARE	Budget Entry	7,794.25
20 1111 6241 000 4020 1 00000	EMPLOYEE INSURANCE	Budget Entry	86,766.00
20 1111 6241 400 4020 4 45100	Employee Insurance	Budget Entry	7,233.00
20 1221 6111 010 4020 4 44100	SE CERTIFIED SALARIES	Budget Entry	20,094.03
20 1221 6241 000 4020 4 44100	CD CERT Salaries FED	Budget Entry	21,993.51
20 1224 6111 010 4020 4 45100	TITLE CERTIFIED SALARIES	Budget Entry	40,900.00
20 1224 6211 010 4020 4 45100	TITLE TEACHERS' RETIREMENT	Budget Entry	6,866.95
20 1251 6111 020 4020 4 45100	CD COORDINATOR FED	Budget Entry	4,312.46
20 2213 6131 000 4020 1 00000	SUPPLEMENTAL PAY Mentor	Budget Entry	750.00
20 2214 6121 000 4020 3 00000	PDC SUBSTITUTES	Budget Entry	750.00
20 2214 6121 001 4020 1 00000	PDC SUPPLEMENT	Budget Entry	825.00
20 2214 6131 000 4020 1 00000	PDC OTHER PAY	Budget Entry	1,250.00
20 2214 6211 001 4020 1 00000	TEACHERS' RETIREMENT	Budget Entry	85,452.60
20 2222 6111 000 4020 1 00000	LB CERTIFIED SALARIES	Budget Entry	17,750.00
20 2222 6211 000 4020 1 00000	LB TEACHER RETIREMENT	Budget Entry	5,147.50
20 2222 6232 000 4020 1 00000	LB MIDICARE TEACHER	Budget Entry	514.75

Fund: 20 CERTIFICATED PAY

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
20 2411 6111 000 4020 1 00000	BL CERTIFIED SALARIES SUPERINTENDENT	Budget Entry	84,500.00
20 2411 6232 000 4020 1 00000	BL MEDICARE SUPERINTENDENT	Budget Entry	1,225.25
20 2411 6241 000 4020 1 00000	BL EMPLOYEE INS SUPERINTENDENT	Budget Entry	13,113.00
Account Type Total: Expenditure			904,863.30

Fund: 30 DEBT SERVICE

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
Account Type: Revenue			
30 5111 000 0002	CURRENT TAXES	Budget Entry	245,000.00
30 5112 000 0002	DELINQUENT TAXES	Budget Entry	25,000.00
30 5115	M&M SURTAX	Budget Entry	100.00
30 5141	EARNINGS ON INVESTMNT	Budget Entry	150.00
30 5141 200	DEBT SERV. INTEREST	Budget Entry	100.00
30 5221	ASSESSED UTILITY TAX	Budget Entry	24,000.00
Account Type Total: Revenue			294,350.00
Account Type: Expenditure			
30 5111 6611 000 4020 1 00000	DS REDEMPTION OF PRIN	Budget Entry	100,000.00
30 5211 6621 000 4020 1 00000	DS INTEREST ON BONDS	Budget Entry	71,185.00
30 5311 6631 000 4020 1 00000	DS FEES	Budget Entry	636.00
Account Type Total: Expenditure			171,821.00

Fund: 40 BUILDING / LARGE EQUIPMENT

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
Account Type: Revenue			
40 5611 000 4020	SALE OF BONDS 2022	Budget Entry	2,200,000.00
Account Type Total: Revenue			2,200,000.00
Account Type: Expenditure			
40 4051 6521 000 0000 1 00000	BOND MONEY 2022	Budget Entry	323,989.00
Account Type Total: Expenditure			323,989.00

	<u>Rev</u>	<u>Exp</u>
10	1,187,436.00	981,634.77
20	668,306.00	904,863.30
30	294,350.00	171,821.00
40	2,200,000.00	323,989.00
	<u>4,350,092.00</u>	<u>2,382,308.07</u>

STRASBURG C.3
2021-2022 SALARY GOVERNOR'S PROPOSAL

70/30 split = 1,010 in the base + 100/year taught on salary schedule

STEP	A				B				C				D				E			
	STATE GRANT	LOCAL GRANT	70%	30%	STATE GRANT	LOCAL GRANT	70%	30%	STATE GRANT	LOCAL GRANT	70%	30%	STATE GRANT	LOCAL GRANT	70%	30%	STATE GRANT	LOCAL GRANT	70%	30%
1	\$35,500.00	\$1,750.00	\$750.00	\$0.00	\$18,000.00	\$18,000.00	\$12,600.00	\$5,400.00	\$18,000.00	\$18,000.00	\$12,600.00	\$5,400.00	\$18,000.00	\$18,000.00	\$12,600.00	\$5,400.00	\$18,000.00	\$18,000.00	\$12,600.00	\$5,400.00
2	\$35,950.00	\$1,795.00	\$795.00	\$0.00	\$18,450.00	\$18,450.00	\$13,050.00	\$5,400.00	\$18,450.00	\$18,450.00	\$13,050.00	\$5,400.00	\$18,450.00	\$18,450.00	\$13,050.00	\$5,400.00	\$18,450.00	\$18,450.00	\$13,050.00	\$5,400.00
3	\$36,400.00	\$1,840.00	\$840.00	\$0.00	\$18,900.00	\$18,900.00	\$13,500.00	\$5,400.00	\$18,900.00	\$18,900.00	\$13,500.00	\$5,400.00	\$18,900.00	\$18,900.00	\$13,500.00	\$5,400.00	\$18,900.00	\$18,900.00	\$13,500.00	\$5,400.00
4	\$36,850.00	\$1,885.00	\$885.00	\$0.00	\$19,350.00	\$19,350.00	\$13,950.00	\$5,400.00	\$19,350.00	\$19,350.00	\$13,950.00	\$5,400.00	\$19,350.00	\$19,350.00	\$13,950.00	\$5,400.00	\$19,350.00	\$19,350.00	\$13,950.00	\$5,400.00
5	\$37,300.00	\$1,930.00	\$930.00	\$0.00	\$19,800.00	\$19,800.00	\$14,400.00	\$5,400.00	\$19,800.00	\$19,800.00	\$14,400.00	\$5,400.00	\$19,800.00	\$19,800.00	\$14,400.00	\$5,400.00	\$19,800.00	\$19,800.00	\$14,400.00	\$5,400.00
6	\$37,750.00	\$1,975.00	\$975.00	\$0.00	\$20,250.00	\$20,250.00	\$14,850.00	\$5,400.00	\$20,250.00	\$20,250.00	\$14,850.00	\$5,400.00	\$20,250.00	\$20,250.00	\$14,850.00	\$5,400.00	\$20,250.00	\$20,250.00	\$14,850.00	\$5,400.00
7	\$38,200.00	\$2,020.00	\$1,020.00	\$0.00	\$20,700.00	\$20,700.00	\$15,300.00	\$5,400.00	\$20,700.00	\$20,700.00	\$15,300.00	\$5,400.00	\$20,700.00	\$20,700.00	\$15,300.00	\$5,400.00	\$20,700.00	\$20,700.00	\$15,300.00	\$5,400.00
8	\$38,650.00	\$2,065.00	\$1,065.00	\$0.00	\$21,150.00	\$21,150.00	\$15,750.00	\$5,400.00	\$21,150.00	\$21,150.00	\$15,750.00	\$5,400.00	\$21,150.00	\$21,150.00	\$15,750.00	\$5,400.00	\$21,150.00	\$21,150.00	\$15,750.00	\$5,400.00
9	\$39,100.00	\$2,110.00	\$1,110.00	\$0.00	\$21,600.00	\$21,600.00	\$16,200.00	\$5,400.00	\$21,600.00	\$21,600.00	\$16,200.00	\$5,400.00	\$21,600.00	\$21,600.00	\$16,200.00	\$5,400.00	\$21,600.00	\$21,600.00	\$16,200.00	\$5,400.00
10	\$39,550.00	\$2,155.00	\$1,155.00	\$0.00	\$22,050.00	\$22,050.00	\$16,650.00	\$5,400.00	\$22,050.00	\$22,050.00	\$16,650.00	\$5,400.00	\$22,050.00	\$22,050.00	\$16,650.00	\$5,400.00	\$22,050.00	\$22,050.00	\$16,650.00	\$5,400.00
11					\$22,500.00	\$22,500.00	\$17,100.00	\$5,400.00	\$22,500.00	\$22,500.00	\$17,100.00	\$5,400.00	\$22,500.00	\$22,500.00	\$17,100.00	\$5,400.00	\$22,500.00	\$22,500.00	\$17,100.00	\$5,400.00
12					\$22,950.00	\$22,950.00	\$17,550.00	\$5,400.00	\$22,950.00	\$22,950.00	\$17,550.00	\$5,400.00	\$22,950.00	\$22,950.00	\$17,550.00	\$5,400.00	\$22,950.00	\$22,950.00	\$17,550.00	\$5,400.00
13					\$23,400.00	\$23,400.00	\$18,000.00	\$5,400.00	\$23,400.00	\$23,400.00	\$18,000.00	\$5,400.00	\$23,400.00	\$23,400.00	\$18,000.00	\$5,400.00	\$23,400.00	\$23,400.00	\$18,000.00	\$5,400.00
14					\$23,850.00	\$23,850.00	\$18,450.00	\$5,400.00	\$23,850.00	\$23,850.00	\$18,450.00	\$5,400.00	\$23,850.00	\$23,850.00	\$18,450.00	\$5,400.00	\$23,850.00	\$23,850.00	\$18,450.00	\$5,400.00
15					\$24,300.00	\$24,300.00	\$18,900.00	\$5,400.00	\$24,300.00	\$24,300.00	\$18,900.00	\$5,400.00	\$24,300.00	\$24,300.00	\$18,900.00	\$5,400.00	\$24,300.00	\$24,300.00	\$18,900.00	\$5,400.00
16					\$24,750.00	\$24,750.00	\$19,350.00	\$5,400.00	\$24,750.00	\$24,750.00	\$19,350.00	\$5,400.00	\$24,750.00	\$24,750.00	\$19,350.00	\$5,400.00	\$24,750.00	\$24,750.00	\$19,350.00	\$5,400.00
17					\$25,200.00	\$25,200.00	\$19,800.00	\$5,400.00	\$25,200.00	\$25,200.00	\$19,800.00	\$5,400.00	\$25,200.00	\$25,200.00	\$19,800.00	\$5,400.00	\$25,200.00	\$25,200.00	\$19,800.00	\$5,400.00
18					\$25,650.00	\$25,650.00	\$20,250.00	\$5,400.00	\$25,650.00	\$25,650.00	\$20,250.00	\$5,400.00	\$25,650.00	\$25,650.00	\$20,250.00	\$5,400.00	\$25,650.00	\$25,650.00	\$20,250.00	\$5,400.00
19					\$26,100.00	\$26,100.00	\$20,700.00	\$5,400.00	\$26,100.00	\$26,100.00	\$20,700.00	\$5,400.00	\$26,100.00	\$26,100.00	\$20,700.00	\$5,400.00	\$26,100.00	\$26,100.00	\$20,700.00	\$5,400.00
20					\$26,550.00	\$26,550.00	\$21,150.00	\$5,400.00	\$26,550.00	\$26,550.00	\$21,150.00	\$5,400.00	\$26,550.00	\$26,550.00	\$21,150.00	\$5,400.00	\$26,550.00	\$26,550.00	\$21,150.00	\$5,400.00
21					\$27,000.00	\$27,000.00	\$21,600.00	\$5,400.00	\$27,000.00	\$27,000.00	\$21,600.00	\$5,400.00	\$27,000.00	\$27,000.00	\$21,600.00	\$5,400.00	\$27,000.00	\$27,000.00	\$21,600.00	\$5,400.00
22					\$27,450.00	\$27,450.00	\$22,050.00	\$5,400.00	\$27,450.00	\$27,450.00	\$22,050.00	\$5,400.00	\$27,450.00	\$27,450.00	\$22,050.00	\$5,400.00	\$27,450.00	\$27,450.00	\$22,050.00	\$5,400.00
23					\$27,900.00	\$27,900.00	\$22,500.00	\$5,400.00	\$27,900.00	\$27,900.00	\$22,500.00	\$5,400.00	\$27,900.00	\$27,900.00	\$22,500.00	\$5,400.00	\$27,900.00	\$27,900.00	\$22,500.00	\$5,400.00
24					\$28,350.00	\$28,350.00	\$22,950.00	\$5,400.00	\$28,350.00	\$28,350.00	\$22,950.00	\$5,400.00	\$28,350.00	\$28,350.00	\$22,950.00	\$5,400.00	\$28,350.00	\$28,350.00	\$22,950.00	\$5,400.00
25					\$28,800.00	\$28,800.00	\$23,400.00	\$5,400.00	\$28,800.00	\$28,800.00	\$23,400.00	\$5,400.00	\$28,800.00	\$28,800.00	\$23,400.00	\$5,400.00	\$28,800.00	\$28,800.00	\$23,400.00	\$5,400.00

*Local columns are funded with local monies. Such amounts may not be available in subsequent years.
*State columns are funded with state appropriation equal to 70% of the amount specified.
Such amounts may not be available in subsequent years.
Local and State funds lines will be a 13th paycheck in June 2023.

Strasburg C-3 Classified Salary Schedule

12 Month Employees- Salaried

	Bookkeeper	District Secretary	Kitchen Supervisor- 9 month student calendar/4 days a week/7 hrs a day
1	\$41,735.00	\$33,287.00	\$8,362.00
2	\$42,145.00	\$33,697.00	\$8,772.00
3	\$42,555.00	\$34,107.00	\$9,182.00
4	\$42,965.00	\$34,517.00	\$9,592.00
5	\$43,375.00	\$34,927.00	\$10,002.00
6	\$43,785.00	\$35,337.00	\$10,412.00
7	\$44,195.00	\$35,747.00	\$10,822.00
8	\$44,605.00	\$36,157.00	\$11,232.00
9	\$45,015.00	\$36,567.00	\$11,642.00
10	\$45,425.00	\$36,977.00	\$12,052.00
11	\$45,835.00	\$37,387.00	\$12,462.00
12	\$46,245.00	\$37,797.00	\$12,872.00
13	\$46,655.00	\$38,207.00	\$13,282.00
14	\$47,065.00	\$38,617.00	\$13,692.00
15	\$47,475.00	\$39,027.00	\$14,102.00
16	\$47,885.00	\$39,437.00	\$14,512.00
17	\$48,295.00	\$39,847.00	\$14,922.00
18	\$48,705.00	\$40,250.00	\$15,332.00
19	\$49,115.00	\$40,667.00	\$15,742.00
20	\$49,525.00	\$41,077.00	\$16,152.00
21	\$49,935.00	\$41,487.00	\$16,562.00
22	\$50,345.00	\$41,897.00	\$16,972.00
23	\$50,755.00	\$42,307.00	\$17,382.00
24	\$51,165.00	\$42,717.00	\$17,792.00
25	\$51,575.00	\$43,127.00	\$18,202.00
26	\$51,985.00	\$43,537.00	\$18,612.00
27	\$52,395.00	\$43,947.00	\$19,022.00
28	\$52,805.00	\$44,357.00	\$19,432.00
29	\$53,215.00	\$44,767.00	\$19,842.00
30	\$53,625.00	\$45,177.00	\$20,252.00

9 Month Employees- Hourly

	Kitchen Assistant/Cook	Teacher Assistant - HS Diploma or Equivalent	Teacher Assistant 60+ Hours
	\$12.36	\$12.36	\$14.42
	\$12.53	\$12.53	\$14.59
	\$12.70	\$12.70	\$14.76
	\$12.87	\$12.87	\$14.93
	\$13.04	\$13.04	\$15.10
	\$13.21	\$13.21	\$15.27
	\$13.38	\$13.38	\$15.44
	\$13.55	\$13.55	\$15.61
	\$13.72	\$13.72	\$15.78
	\$13.89	\$13.89	\$15.95
	\$14.06	\$14.06	\$16.12
	\$14.23	\$14.23	\$16.29
	\$14.40	\$14.40	\$16.46
	\$14.57	\$14.57	\$16.63
	\$14.74	\$14.74	\$16.80
	\$14.91	\$14.91	\$16.97
	\$15.08	\$15.08	\$17.14
	\$15.25	\$15.25	\$17.31
	\$15.42	\$15.42	\$17.48
	\$15.59	\$15.59	\$17.65
	\$15.76	\$15.76	\$17.82
	\$15.93	\$15.93	\$17.99
	\$16.10	\$16.10	\$18.16
	\$16.27	\$16.27	\$18.33
	\$16.44	\$16.44	\$18.50
	\$16.61	\$16.61	\$18.67
	\$16.78	\$16.78	\$18.84
	\$16.95	\$16.95	\$19.01
	\$17.12	\$17.12	\$19.18
	\$17.29	\$17.29	\$19.35

STRASBURG C-3 SCHOOL DISTRICT MISSION/VISION/CORE BELIEFS/GOALS 2022-2023

Strasburg C-III Mission Statement:

The Mission of the Strasburg C-III School District is to prepare students for a lifetime of learning and professional success.

Strasburg C-III Vision:

The vision of the Strasburg C-III School District is to successfully produce high student achievement through problem-solving, technology, and collaboration.

The Strasburg C-III School District Believes:

- Every student will be provided the opportunity to learn in a way most effective for them.
- We must seek and retain motivated, inspired, and innovative staff who focus on every student's learning needs and provides best instructional practices.
- Systems will be in place for all students to be supported academically, socially, mentally, physically, and emotionally.
- Every student and staff member deserves a safe climate and culture that fosters lifelong learning.
- Transparent allocation of resources and collaborative decision-making reflect that our students are our top priority.
- In fostering a collaborative culture for student achievement and opportunities.
- In creating and sustaining a partnership between students, staff, family, and community.

Strasburg C-III Goals:

- On an annual basis, increase student achievement by 2-3% as measured by state/MAP and EOC assessments, local assessments and national assessments as it applies.
- By the spring of 2025, ensure 100% of teachers are implementing district-approved resources and best practices in teaching.
- On an annual basis, increase the district's score on the DESE provided Annual Performance Report by 3-5%, or maintain the highest possible score.
- On a frequent and ongoing/annual basis, data-based decisions will be made to improve operations, collaboration, local, MAP and EOC scores by a minimum of 5%.
- On an annual basis, student learning will increase by 2% or maintain a high level of achievement on local assessments.

- On an annual basis, maintain or exceed 80% on the district's annual employee satisfaction survey. (Fall)
- On an annual basis, maintain or exceed 80% on the district's annual parent, patron and student survey. (Spring)
- On an annual basis, see 3-5% growth in support systems for students and staff.
- On an annual basis, maintain a minimum of 40% balance (reserve funds) on June 30 of each year.
- On an annual basis, building safety will meet 100% of all established safety standards.

**BUDGET PREPARATION GUIDE
FISCAL YEAR 2021-22 AND BEYOND
STRASBURG C-3 SCHOOL DISTRICT OF CASS COUNTY, MISSOURI
FOR DEBT SERVICE FUND
(PAYMENTS COMBINE PRINCIPAL AND INTEREST)
AS OF FEBRUARY 25, 2022**

SUMMARY SCHEDULE⁽¹⁾

Fiscal Year	Date	Schedule 1 \$500,000 Series 2012 G.O. Bonds ⁽²⁾ Currently Callable	Schedule 2 \$1,200,000 Series 2017 G.O. Bonds ⁽²⁾⁽³⁾ Refunded March 1, 2022	Schedule 3 \$500,000 Series 2022 G.O.R. Bonds ⁽³⁾ Callable March 1, 2023	Fiscal Year Total ⁽⁴⁾
2021-22	09/01/2021	\$2,268.75	\$18,812.50		
	03/01/2022	\$172,268.75	\$443,812.50		\$637,162.50
2022-23	09/01/2022				
	03/01/2023			\$105,185.00	\$105,185.00
2023-24	09/01/2023			\$2,150.00	
	03/01/2024			\$202,150.00	\$204,300.00
2024-25	09/01/2024			\$1,150.00	
	03/01/2025			\$201,150.00	\$202,300.00

⁽¹⁾ This Summary Schedule depicts the combined principal and interest payments due on each payment date for the District's General Obligation Bond issues.

⁽²⁾ On March 1, 2022 the District will prepay \$170,000 principal maturing March 1, 2025 through March 1, 2027 of the Series 2012 Bonds. In addition, on March 1, 2022 the District will prepay \$375,000 principal maturing March 1, 2024 through March 1, 2028 of the Series 2017 Bonds. After March 1, 2022 the Series 2012 Bonds will cease to exist.

⁽³⁾ On March 1, 2022 the Series 2022 Refunding Bonds will refund \$500,000 outstanding callable principal maturing March 1, 2029 to March 1, 2032 of the Series 2017 Bonds. After March 1, 2022, the Series 2017 Bonds will cease to exist.

⁽⁴⁾ There are annual Paying Agent and Registrar Bank charges in the amount of \$318.00 (\$300.00 + 6.00% miscellaneous fee = \$318.00) for the Series 2022 Refunding Bonds, \$318.00 for the Series 2017 Bonds, and \$318.00 for the Series 2012 Bonds. The District should include these charges in its budgeting process. After March 1, 2022, the fees for the Series 2012 and Series 2017 Bonds will cease.

Schedule 4 (Assumes AA+ Rating by S&P Global)*Strasburg C-3 School District of Cass County, Missouri**\$2,200,000 General Obligation Bonds**Series 2022A (Fifteen Year Maturity/Wrap Structure)***Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2022	-	-	-	-	-
03/01/2023	-	-	66,000.00	66,000.00	66,000.00
09/01/2023	-	-	44,000.00	44,000.00	-
03/01/2024	-	-	44,000.00	44,000.00	88,000.00
09/01/2024	-	-	44,000.00	44,000.00	-
03/01/2025	-	-	44,000.00	44,000.00	88,000.00
09/01/2025	-	-	44,000.00	44,000.00	-
03/01/2026	145,000.00	4.000%	44,000.00	189,000.00	233,000.00
09/01/2026	-	-	41,100.00	41,100.00	-
03/01/2027	150,000.00	4.000%	41,100.00	191,100.00	232,200.00
09/01/2027	-	-	38,100.00	38,100.00	-
03/01/2028	160,000.00	4.000%	38,100.00	198,100.00	236,200.00
09/01/2028	-	-	34,900.00	34,900.00	-
03/01/2029	165,000.00	4.000%	34,900.00	199,900.00	234,800.00
09/01/2029	-	-	31,600.00	31,600.00	-
03/01/2030	170,000.00	4.000%	31,600.00	201,600.00	233,200.00
09/01/2030	-	-	28,200.00	28,200.00	-
03/01/2031	180,000.00	4.000%	28,200.00	208,200.00	236,400.00
09/01/2031	-	-	24,600.00	24,600.00	-
03/01/2032	185,000.00	4.000%	24,600.00	209,600.00	234,200.00
09/01/2032	-	-	20,900.00	20,900.00	-
03/01/2033	195,000.00	4.000%	20,900.00	215,900.00	236,800.00
09/01/2033	-	-	17,000.00	17,000.00	-
03/01/2034	200,000.00	4.000%	17,000.00	217,000.00	234,000.00
09/01/2034	-	-	13,000.00	13,000.00	-
03/01/2035	210,000.00	4.000%	13,000.00	223,000.00	236,000.00
09/01/2035	-	-	8,800.00	8,800.00	-
03/01/2036	215,000.00	4.000%	8,800.00	223,800.00	232,600.00
09/01/2036	-	-	4,500.00	4,500.00	-
03/01/2037	225,000.00	4.000%	4,500.00	229,500.00	234,000.00
Total	\$2,200,000.00	-	\$855,400.00	\$3,055,400.00	-

Yield Statistics

Bond Year Dollars.....	\$21,385.00
Average Life.....	9.720 Years
Average Coupon.....	4.0000000%
Net Interest Cost (NIC).....	3.0036023%
True Interest Cost (TIC).....	2.8344751%
Bond Yield for Arbitrage Purposes.....	1.5575062%
All Inclusive Cost (AIC).....	2.9000432%

IRS Form 8038

Net Interest Cost.....	2.5916994%
Weighted Average Maturity.....	9.698 Years

Schedule 3 (AA+ Rating by S&P Global)
Strasburg C-3 School District of Cass County, Missouri
\$500,000 General Obligation Refunding Bonds
Series 2022 (Includes Current Refunding of Series 2017 Bonds on March 1, 2022)

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
02/25/2022	-	-	-	-	-
03/01/2023	100,000.00	0.800%	5,185.00	105,185.00	105,185.00
09/01/2023	-	-	2,150.00	2,150.00	-
03/01/2024	200,000.00	1.000%	2,150.00	202,150.00	204,300.00
09/01/2024	-	-	1,150.00	1,150.00	-
03/01/2025	200,000.00	1.150%	1,150.00	201,150.00	202,300.00
Total	\$500,000.00	-	\$11,785.00	\$511,785.00	-

Yield Statistics

Bond Year Dollars.....	\$1,108.33
Average Life.....	2.217 Years
Average Coupon.....	1.0633083%
Net Interest Cost (NIC).....	1.8121805%
True Interest Cost (TIC).....	1.8297499%
Bond Yield for Arbitrage Purposes.....	1.0616420%
All Inclusive Cost (AIC).....	2.9426569%

IRS Form 8038

Net Interest Cost.....	1.0633083%
Weighted Average Maturity.....	2.217 Years

April 06, 2022

2020 - 2021

Revised Balance Letter
019-140

Mrs. Chrystal Mayfield
Strasburg C-3
608 W State Route E
608 West State Rt E Highway
Strasburg, MO 64090-0244

Dear Mrs. Mayfield:

The district's Annual Secretary of the Board Report (ASBR) for the 2020 - 2021 fiscal year has been received and reviewed by the Department. The district has resolved or appropriately remarked all edits generated by the data entered and submitted on the web-based financial report. Therefore, the 2020 - 2021 ASBR is considered complete.

The June 30, 2021, fund balances indicated by the financial data are as follows:

General (Incidental) Fund	\$1,229,414.27
Special Revenue (Teachers) Fund	\$0.00
Debt Service Fund	\$391,291.00
Capital Projects Fund	\$23,229.19
Total All Funds	\$1,643,934.46

The above figures must be used as the beginning balances for the 2021 - 2022 ASBR unless a prior period adjustment is documented in the 2021 - 2022 ASBR Remarks and such revised balance agrees to the beginning fund balance in the district's 2021 - 2022 audit report.

Please contact School Finance at (573) 751-0357 or Kara.Shumate@dese.mo.gov if you have any questions regarding this correspondence.

Sincerely,



Kara Shumate
School Finance Consultant