

STRASBURG C-3

2023 - 2024
BUDGET

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Kristin Tribble, Assistant Principal
Jeff Clark, Director of Student Services



Toni Manford, District Bookkeeper
Laura Mooney, District Secretary
Libby Clark, Activities Director

STRASBURG C-3 SCHOOL DISTRICT

608 WEST STATE RT E HIGHWAY
STRASBURG, MO 64090

June 15, 2023

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

Dear Board of Education Members:

The 2023-2024 budget has been developed with input from district building administration, teachers, and support staff. The 2023-2024 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 \$500.00 to the certified salary schedule raising the base to \$36,000 and also awarded certified staff steps on the salary schedule, including column for the Governor's Salary Grant for those teachers not making \$38,000 a year. The district created a very competitive classified salary schedule and included a 1.4% raise to match an equal percentage increase that the certified staff will receive.

Revenue Overview

It is estimated that the district will receive \$1,411,607.00 in local revenue and the county revenue is estimated at \$73,151.00. State funds are expected to produce revenues in the amount of \$782,348.00. A total of \$128,899.00 is anticipated in federal revenues. The total anticipated revenue for 2023-2024 is \$2,396,005.00. Bond revenues were claimed in the 2022-2023 budget.

Expenditure Overview

The total expenditures for the 2023-2024 budget are \$3,809,909.25. Overall spending is projected to be \$1,427,601.00 more than in 2022-2023. The major factor in increase expenditures can be contributed to the bond projects expenses that were not reflected in the 2022-2023 budget. Operating expenditures for 2023-2024 are projected to be \$2,001,908.86. This amount is nearly \$115,410.00 more than in 2022-2023. This increase includes the addition of a full-time staff member, addition of an SRO Officer and increases to the classified/non-classified salary schedule as well as inflation for services and products.

Budget Summary

The 2023-2024 budget provides expenditures over revenues of \$1,413,904.25 due to construction budget based on the bond issue. Since bond proceeds were claimed in 2022-2023, they cannot be added to the 2023-2024 budget. The 2023-2024 budget provides operating revenues over expenditures of \$30,336.14. This is due in part to the increase in salaries and

benefits for the 2023-2024 school year as well as an increase in fuel, food, and maintenance parts for repairs. With 63% 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 2023-2024 school year were developed to include RTI time for all students in grades K-8. The Title Reading Program, Title Math Program, District Literacy Plan 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. A new full-time guidance counselor position has been added for the 2023-2024 school year that will allow us to focus on student's social emotional development.

Guided curriculum development and professional development for K-8 Social Studies and Exploratory Classes for the 2023-2024 school year will be a priority. All teachers began curriculum training in June, 2021 and received additional training in June 2022 and June 2023; 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 Social Studies and Exploratory classes took place in June, allowing teachers to develop their grade level essential standards and scope and sequence. Counseling curriculum for grades K-8 will also be developed during the summer of 2023.

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 the addition of Project Lead The Way (PLTW) Curriculum to our Middle School Exploratory Classes. PLTW is an innovative project-based learning program that incorporates science, technology, engineering and math. PLTW empowers students to develop and apply in-demand, transportable skills by exploring real-world challenges in an exciting and engaging way. Three district teachers attended PLTW course training to prepare them for instructing the PLTW gateway classes.

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 summer of 2023, new servers were purchased and installed which will provide a faster and more reliable network. We are currently researching Clever Touch screens to replace the Mimio devices in all classrooms.

Facility Upgrades –

With the passage of our PROPOSITION KIDS, upgrades to district facilities began in the summer of 2022. Phase I will included 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.

Phase II began this summer and includes newly refurbished office spaces, new library, speech, title, and first grade classrooms, new restrooms, a new gym roof, concrete for the new entrance, a weather canopy for the car rider line, old wells filled in, and total asbestos abatement. Phase II also includes new district security features. Security cameras, secured vestibule

entrance, new fire alarm system, and if funds allow a new PA system. Bullet proof glass film will also be added to all internal and external windows.

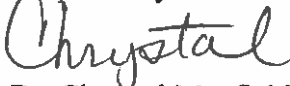
Summary –

In developing the 2023-2024 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 23-24 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 \$46,000 in revenues during the 2023-2024 fiscal year. A large percentage of this money is designated for student achievement and to address learning loss.

The total district revenue does not include the \$2.2 million in bond money in Fund 4, we claimed those funds in our 2022-2023 budget. The budget does include Fund 4 expenditures that voters approved in April 2022. 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,

A handwritten signature in cursive script, appearing to read "Chrystal".

Dr. Chrystal Mayfield
Superintendent

Batch Description: 2023-2024 Prelim Budget

Processing Month: 04/2023

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	729,495.00
10 5112 000 0002	DELINQUENT TAXES	Budget Entry	75,000.00
10 5115	M&M SURTAX	Budget Entry	400.00
10 5141	EARNINGS ON INVESTMNT	Budget Entry	35,000.00
10 5141 500	ICS INTEREST	Budget Entry	200.00
10 5151	PUPIL SALES FOOD PGM	Budget Entry	16,330.00
10 5161	ADULT SALES FOOD PGM	Budget Entry	200.00
10 5171 001 4020	SA GENERAL ACTIVITIES	Budget Entry	200.00
10 5171 001 4020	SA GENERAL ACTIVITIES	Budget Entry	325.00
10 5171 002 4020	SA BASKETBALL	Budget Entry	1,350.00
10 5171 003 4020	SA STUDENT COUNCIL	Budget Entry	1,000.00
10 5171 004 4020	SA LIBRARY	Budget Entry	1,500.00
10 5171 005 4020	SA YEARBOOK	Budget Entry	1,005.00
10 5171 007 4020	SA POP MONEY	Budget Entry	100.00
10 5171 010 4020	8TH GRD GRADUATION	Budget Entry	300.00
10 5173 000 4020	TECHNOLOGY STUDENT FEES	Budget Entry	1,725.00
10 5174 000 0000	WELLNESS PROGRAM	Budget Entry	625.00
10 5181 010 4020	SCHOOL STORE - NURSE	Budget Entry	175.00
10 5181 400	DONATIONS FOR TEACHERS	Budget Entry	500.00
10 5191	GYM RENTALS	Budget Entry	500.00
10 5192	GIFTS	Budget Entry	500.00
10 5221	ASSESSED UTILITY TAX	Budget Entry	52,288.00
10 5311	BASIC FORMULA-STATE M	Budget Entry	144,796.00
10 5312	TRANSPORTATION	Budget Entry	58,092.00
10 5319	CLASSROOM TRUST FUND	Budget Entry	66,753.00
10 5324	PARENTS AS TEACHERS	Budget Entry	10,000.00
10 5325	SM SCHOOLS GRANT STAT	Budget Entry	62,500.00
10 5333	FOOD SERVICE (STATE)	Budget Entry	746.00
10 5445	LUNCH PROGRAM	Budget Entry	22,000.00
10 5446 004	BREAKFAST PROGRAM FEDERAL	Budget Entry	8,800.00
10 5465	TITLE II.A TCH PRN PD	Budget Entry	5,298.00
10 5492 100	GAPS PROGRAM (REAP)	Budget Entry	16,158.00
Account Type Total: Revenue			1,313,861.00

Account Type: Expenditure

10 1111 6232 000 4020 1 00000	MEDICARE	Budget Entry	3.00
10 1111 6343 000 4020 1 00000	EL TRAVEL	Budget Entry	500.00
10 1111 6411 000 4020 1 00000	PE EQUIPMENT/SUPPLIES	Budget Entry	425.00
10 1111 6411 020 4020 1 00000	GENERAL SUPPLIES-PLTW	Budget Entry	7,000.00
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	200.00
10 1111 6411 110 4020 1 00000	ART SUPPLY	Budget Entry	350.00
10 1111 6411 111 4020 1 00000	STEAM SUPPLIES	Budget Entry	250.00
10 1221 6312 000 4020 1 12210	SE RELATED SERV OT/PT	Budget Entry	9,700.00
10 1221 6312 001 4020 1 12210	SE IQ TESTING	Budget Entry	2,100.00
10 1221 6313 000 4020 1 12210	SE PURCH SERVICE	Budget Entry	850.00
10 1221 6341 000 4020 1 12210	SE TRANSPORTATION	Budget Entry	1,000.00
10 1221 6343 000 4020 1 12210	SE TRAVEL	Budget Entry	100.00
10 1411 6342 010 4020 1 00000	FIELD TRIPS	Budget Entry	1,000.00
10 1411 6411 003 4020 1 00000	SA STUDENT COUNCIL	Budget Entry	250.00
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	975.00
10 1411 6411 012 4020 1 00000	QUIZ BOWL	Budget Entry	100.00
10 1411 6412 009 4020 1 00000	SA ACADEMIC AWARDS	Budget Entry	1,500.00

Fund: 10 GENERAL FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
10 1421 6312 000 4020 1 00000	BB OFFICIALS	Budget Entry	750.00
10 1911 6311 000 4020 1 00000	TU TO OTHER DISTRICTS	Budget Entry	295,000.00
10 2123 6411 000 4020 1 00000	ASSESSMENT SUPPLIES	Budget Entry	100.00
10 2131 6411 000 4020 1 00000	HS GENERAL SUPPLIES	Budget Entry	50.00
10 2134 6131 000 4020 1 00000	NURSING	Budget Entry	850.00
10 2134 6232 000 4020 1 00000	MEDICARE	Budget Entry	12.00
10 2152 6311 000 4020 1 12210	SPEECH SERVICES SPED STUDENT SERVICES	Budget Entry	41,250.00
10 2152 6311 000 4020 3 12810	INSTRUCTIONAL SERVICES-ECSE	Budget Entry	10,000.00
10 2214 6312 000 4020 3 00000	PROFESSIONAL DEV C	Budget Entry	3,000.00
10 2214 6343 000 4020 3 00000	PROFESS DEVL P TRAVEL	Budget Entry	1,200.00
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	1,000.00
10 2222 6411 200 4020 1 00000	LB EQUIPMENT	Budget Entry	150.00
10 2222 6451 000 4020 1 00000	LB PERIODICALS	Budget Entry	50.00
10 2311 6151 000 4020 1 00000	BOARD SECRETARY	Budget Entry	600.00
10 2311 6221 000 4020 1 00000	BE NON TEACHER RET.	Budget Entry	35.00
10 2311 6231 000 4020 1 00000	BE SOCIAL SECURITY	Budget Entry	25.00
10 2311 6232 000 4020 1 00000	BE MEDICARE NT	Budget Entry	18.00
10 2311 6241 000 4020 1 00000	BL EMPLOYEE INSURANCE	Budget Entry	40.00
10 2311 6315 000 4020 1 00000	BE AUDIT SERVICES	Budget Entry	7,000.00
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	355.00
10 2311 6343 000 4020 1 00000	BE TRAVEL	Budget Entry	500.00
10 2311 6352 000 4020 1 00000	BE LIABILITY INSURANC	Budget Entry	1,575.00
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	250.00
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	90.00
10 2331 6231 000 4020 1 00000	FICA AND MEDICARE INSURANCE	Budget Entry	60.00
10 2331 6232 000 4020 1 00000	MEDICARE	Budget Entry	38.00
10 2331 6316 000 4020 1 00000	TECHNOLOGY PURCHASED SERVICE	Budget Entry	3,860.00
10 2411 6151 000 4020 1 00000	BL SALARIES NON-CERT	Budget Entry	102,444.00
10 2411 6221 000 4020 1 00000	BL NON-TEA RETIREMENT	Budget Entry	8,250.00
10 2411 6231 000 4020 1 00000	BL SOCIAL SECURITY ESSER III	Budget Entry	4,200.00
10 2411 6232 000 4020 1 00000	BL MEDICARE NT	Budget Entry	4,625.00
10 2411 6241 000 4020 1 00000	BL EMPLOYEE INSURANCE	Budget Entry	13,250.00
10 2411 6343 000 4020 1 00000	BL TRAVEL	Budget Entry	1,000.00
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	5,000.00
10 2411 6411 001 4020 1 00000	BL XEROX LEASE	Budget Entry	10,000.00
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 SERVICE/LAWN CARE	Budget Entry	9,500.00
10 2541 6312 000 4020 1 00000	OM PROFESSIONAL SERVICE/LAWN CARE	Budget Entry	1,100.00
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	2,300.00
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	9,000.00
10 2541 6352 000 4020 1 00000	LIAB & WORK COM INS	Budget Entry	2,000.00
10 2541 6361 000 4020 1 00000	OM COMMUNICATIONS	Budget Entry	7,200.00
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	3,000.00
10 2541 6481 000 4020 1 00000	OM ELECTRIC	Budget Entry	13,000.00

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	3,500.00
10 2541 6482 000 4020 1 00000	OM NATURAL GAS	Budget Entry	97,644.00
10 2541 6483 000 4020 1 00000	OM LP GAS	Budget Entry	10,000.00
10 2542 6332 000 0000 1 00000	FACILITY MAINTENANCE CONTRACTED	Budget Entry	97,644.00
10 2551 6341 000 4020 3 40001	PT CONTRACTED	Budget Entry	113,000.00
10 2551 6341 001 4020 1 40001	CONTRACTED PUPIL TRANSPORTATION	Budget Entry	2,000.00
10 2551 6486 000 4020 1 40001	PT BUS FUEL	Budget Entry	18,000.00
10 2561 6151 000 4020 1 00000	FS SALARIES	Budget Entry	33,000.00
10 2561 6221 000 4020 1 00000	FS NON-TEA RETIREMENT	Budget Entry	2,125.00
10 2561 6231 000 4020 1 00000	FS FICA AND MEDICARE	Budget Entry	1,350.00
10 2561 6232 000 4020 1 00000	FS MEDICARE NT	Budget Entry	1,170.00
10 2561 6241 000 4020 1 00000	FS EMPLOYEE INSURANCE	Budget Entry	65.00
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	400.00
10 2561 6343 000 4020 1 00000	FS TRAVEL	Budget Entry	400.00
10 2561 6411 000 4020 1 00000	FS KITCHEN SUPPLIES (NON FOOD)	Budget Entry	3,500.00
10 2561 6471 000 4020 1 00000	FS FOOD SUPPLIES	Budget Entry	25,000.00
10 3511 6312 000 4020 3 00000	PAT-CONTRACTED SERVICES	Budget Entry	7,500.00
10 3511 6411 000 4020 1 00000	PAT-SUPPLIES	Budget Entry	500.00
Account Type Total: Expenditure			1,031,228.00

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	201,280.00
20 5211	FINES FORFEITURES ETC	Budget Entry	1,000.00
20 5311	BASIC FORMULA-STATE M	Budget Entry	434,371.00
20 5397 000 0000	GOV 70 SALARY MATCH	Budget Entry	5,100.00
20 5441	PL 94-142 SPED ED	Budget Entry	35,302.00
20 5451	TITLE1 ESEA IMP ACD D	Budget Entry	31,331.00
20 5491	FEDERAL REVENUE OTHER	Budget Entry	10,000.00
Account Type Total: Revenue			718,384.00

Account Type: Expenditure

20 1111 6111 000 4020 1 00000	EL CERTIFIED SALARIES	Budget Entry	484,877.00
20 1111 6111 000 4020 4 42207	IRSG-ARP ESSER III	Budget Entry	23,998.00
20 1111 6111 100 4020 1 00000	EL COACH SALARIES	Budget Entry	2,825.00
20 1111 6111 400 4020 4 45100	EXTRA DUTY STEAM CLUB	Budget Entry	1,700.00
20 1111 6121 000 4020 1 00000	EL PART-TIME/SUBS	Budget Entry	10,000.00
20 1111 6131 000 4020 1 00000	EL EXTRA DUTY PAY	Budget Entry	16,500.00
20 1111 6211 000 4020 1 00000	EL TEACHER RETIREMENT	Budget Entry	94,277.86
20 1111 6231 000 4020 1 00000	TEACHER SOCIAL SECURI	Budget Entry	450.00
20 1111 6231 100 4020 1 00000	FICA AND MEDICARE INSURANCE	Budget Entry	985.00
20 1111 6232 000 4020 1 00000	EL TEACHER MEDICARE	Budget Entry	7,300.00
20 1111 6232 100 4020 1 00000	MEDICARE	Budget Entry	285.00
20 1111 6232 400 4020 4 45100	MEDICARE	Budget Entry	25.00
20 1111 6241 000 4020 1 00000	EMPLOYEE INSURANCE	Budget Entry	87,277.00
20 1111 6241 100 4020 1 00000	EMPLOYEE INSURANCE	Budget Entry	360.00
20 1111 6241 400 4020 4 45100	EMPLOYEE INSURANCE	Budget Entry	75.00
20 1221 6111 000 4020 4 44100	CD CERT SALARIES FED	Budget Entry	22,100.00
20 1221 6111 010 4020 4 44100	SE CERTIFIED SALARIES	Budget Entry	19,680.00
20 1221 6111 020 4020 4 44100	SE DIRECTOR	Budget Entry	7,000.00
20 1221 6232 000 4020 4 44100	SE MEDICRE	Budget Entry	235.00
20 1221 6232 010 4020 3 12210	MEDICARE- SPED	Budget Entry	70.00
20 1221 6232 020 4020 4 44100	MEDICARE	Budget Entry	90.00
20 1221 6241 000 4020 4 44100	EMPLOYEE INSURANCE	Budget Entry	2,000.00
20 1221 6241 010 4020 3 12210	EMPLOYEE INSURANCE- SPED	Budget Entry	750.00

Fund: 20 CERTIFICATED PAY

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
20 1221 6241 010 4020 3 12210	EMPLOYEE INSURANCE- SPED	Budget Entry	785.00
20 1221 6241 010 4020 4 44100	EMPLOYEE INSURANCE	Budget Entry	2,600.00
20 1221 6241 020 4020 3 12210	EMPLOYEE INSURANCE- SPED	Budget Entry	330.00
20 1251 6111 010 4020 4 45100	TITLE CERTIFIED SALARIES	Budget Entry	41,555.00
20 1251 6111 020 4020 4 45100	CD COORDINATOR FED - TITLE I	Budget Entry	4,335.00
20 1251 6232 010 4020 4 45100	TITLE MEDICARE	Budget Entry	595.00
20 1251 6232 020 4020 4 45100	MEDICARE	Budget Entry	60.00
20 1251 6241 010 4020 4 45100	TITLE EMPLOYEE INSURANCE	Budget Entry	7,200.00
20 1251 6241 020 4020 4 45100	EMPLOYEE INSURANCE TITLE I	Budget Entry	700.00
20 2213 6131 000 4020 1 00000	SUPPLEMENTAL PAY MENTOR	Budget Entry	500.00
20 2213 6232 000 4020 1 00000	MEDICARE	Budget Entry	10.00
20 2213 6241 000 4020 1 00000	EMPLOYEE INSURANCE	Budget Entry	30.00
20 2214 6121 000 4020 3 00000	PDC SUBSTITUTES	Budget Entry	1,391.00
20 2214 6131 000 4020 3 00000	PDC OTHER PAY	Budget Entry	1,250.00
20 2214 6232 000 4020 3 00000	PDC MEDICARE	Budget Entry	45.00
20 2222 6111 000 4020 1 00000	LB CERTIFIED SALARIES	Budget Entry	17,975.00
20 2222 6231 000 4020 1 00000	LB SOCIAL SECURITY	Budget Entry	95.00
20 2222 6232 000 4020 1 00000	LB MIDICARE TEACHER	Budget Entry	535.00
20 2222 6241 000 4020 1 00000	EMPLOYEE INS TEACHER	Budget Entry	3,300.00
20 2411 6112 000 4020 1 00000	BL CERTIFIED SALARIES SUPERINTENDENT	Budget Entry	90,000.00
20 2411 6232 000 4020 1 00000	BL MEDICARE SUPERINTENDENT	Budget Entry	1,230.00
20 2411 6241 000 4020 1 00000	BL EMPLOYEE INS SUPERINTENDENT	Budget Entry	13,300.00
Account Type Total: Expenditure			970,680.86

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	288,797.00
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	500.00
30 5221	ASSESSED UTILITY TAX	Budget Entry	19,363.00
Account Type Total: Revenue			333,760.00
Account Type: Expenditure			
30 5111 6611 000 4020 1 00000	DS REDEMPTION OF PRIN	Budget Entry	200,000.00
30 5211 6621 000 4020 1 00000	DS INTEREST ON BONDS	Budget Entry	107,650.00
30 5311 6631 000 4020 1 00000	DS FEES	Budget Entry	636.00
Account Type Total: Expenditure			308,286.00

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 5141	EARNINGS ON INVESTMNT	Budget Entry	30,000.00
Account Type Total: Revenue			30,000.00
Account Type: Expenditure			
40 1111 6541 900 4020 1 00000	TECH ACQU EQUIPMENT	Budget Entry	23,726.39
40 2541 6521 000 4020 1 00000	OM NEW CONST FUNITURE	Budget Entry	14,770.00
40 2541 6541 100 4020 1 00000	OM BUILDING	Budget Entry	14,956.00
40 4011 6521 000 4020 1 00000	NEW BUILDING	Budget Entry	1,446,262.00
Account Type Total: Expenditure			1,499,714.39

Revenue

10 \$ 1,313,861.⁰⁰
20 \$ 718,384.⁰⁰
30 \$ 333,760.⁰⁰
40 \$ 30,000.⁰⁰

\$ 2,396,005.⁰⁰

Expenditure

\$ 1,031,228.⁰⁰
\$ 970,680.⁸⁶
\$ 308,286.⁰⁰
\$ 1,499,714.³⁹

\$ 3,809,909.²⁵

Operating Budget

Revenue: \$ 2,032,245.⁰⁰
Expenditure: \$ 2,001,908.⁸⁶

**STRASBURG C-3
2023-2024 SALARY GOVERNOR'S PROPOSAL
\$500 to base (1.4%)**

STEP	A		B		C	D	E
	BS	*STATE GRANT	BS + 16	*STATE GRANT	MS	MS + 16	MS + 30
1	\$36,000.00	\$2,000.00	\$37,000.00	\$1,000.00	\$38,000.00	\$39,000.00	\$40,000.00
2	\$36,450.00	\$1,550.00	\$37,450.00	\$550.00	\$38,450.00	\$39,450.00	\$40,450.00
3	\$36,900.00	\$1,100.00	\$37,900.00		\$38,900.00	\$39,900.00	\$40,900.00
4	\$37,350.00	\$650.00	\$38,350.00		\$39,350.00	\$40,350.00	\$41,350.00
5	\$37,800.00	\$200.00	\$38,800.00		\$39,800.00	\$40,800.00	\$41,800.00
6	\$38,250.00		\$39,250.00		\$40,250.00	\$41,250.00	\$42,250.00
7	\$38,700.00		\$39,700.00		\$40,700.00	\$41,700.00	\$42,700.00
8	\$39,150.00		\$40,150.00		\$41,150.00	\$42,150.00	\$43,150.00
9	\$39,600.00		\$40,600.00		\$41,600.00	\$42,600.00	\$43,600.00
10	\$40,050.00		\$41,050.00		\$42,050.00	\$43,050.00	\$44,050.00
11	\$40,500.00		\$41,500.00		\$42,500.00	\$43,500.00	\$44,500.00
12	\$40,950.00		\$41,950.00		\$42,950.00	\$43,950.00	\$44,950.00
13			\$42,400.00		\$43,400.00	\$44,400.00	\$45,400.00
14			\$42,850.00		\$43,850.00	\$44,850.00	\$45,850.00
15			\$43,300.00		\$44,300.00	\$45,300.00	\$46,300.00
16					\$44,750.00	\$45,750.00	\$46,750.00
17					\$45,200.00	\$46,200.00	\$47,200.00
18					\$45,650.00	\$46,650.00	\$47,650.00
19					\$46,100.00	\$47,100.00	\$48,100.00
20						\$47,550.00	\$48,550.00
21						\$48,000.00	\$49,000.00
22						\$48,450.00	\$49,450.00
23							\$49,900.00
24							\$50,350.00
25							\$50,800.00
26							\$51,250.00

*State columns are funded with state appropriation.

* Such State amounts may not be available in subsequent years.

* State Grant lanes will be a 13th paycheck in June 2024.

Strasburg C-3 Classified Salary Schedule

2023-2024 (1.4% Increase)

12 Month Employees-Salaried

9 Month Employees- Hourly

			Kitchen Supervisor- 9 month student calendar/4 days a week/7 hrs a day		Kitchen Assistant/Cook	Para or Teacher Assistant - HS Diploma or Equivalent	Para or Teacher Assistant 60+ Hours
1	\$42,319.29	\$33,766.11	\$8,479.07		\$12.54	\$12.54	\$14.62
2	\$42,729.29	\$34,176.11	\$8,889.07		\$12.71	\$12.71	\$14.79
3	\$43,139.29	\$34,586.11	\$9,299.07		\$12.88	\$12.88	\$14.96
4	\$43,549.29	\$34,996.11	\$9,709.07		\$13.05	\$13.05	\$15.13
5	\$43,959.29	\$35,406.11	\$10,119.07		\$13.22	\$13.22	\$15.30
6	\$44,369.29	\$35,816.11	\$10,529.07		\$13.39	\$13.39	\$15.47
7	\$44,779.29	\$36,226.11	\$10,939.07		\$13.56	\$13.56	\$15.64
8	\$45,189.29	\$36,636.11	\$11,349.07		\$13.73	\$13.73	\$15.81
9	\$45,599.29	\$37,046.11	\$11,759.07		\$13.90	\$13.90	\$15.98
10	\$46,009.29	\$37,456.11	\$12,169.07		\$14.07	\$14.07	\$16.15
11	\$46,419.29	\$37,866.11	\$12,579.07		\$14.24	\$14.24	\$16.32
12	\$46,829.29	\$38,276.11	\$12,989.07		\$14.41	\$14.41	\$16.49
13	\$47,239.29	\$38,686.11	\$13,399.07		\$14.58	\$14.58	\$16.66
14	\$47,649.29	\$39,096.11	\$13,809.07		\$14.75	\$14.75	\$16.83
15	\$48,059.29	\$39,506.11	\$14,219.07		\$14.92	\$14.92	\$17.00
16	\$48,469.29	\$39,916.11	\$14,629.07		\$15.09	\$15.09	\$17.17
17	\$48,879.29	\$40,326.11	\$15,039.07		\$15.26	\$15.26	\$17.34
18	\$49,289.29	\$40,736.11	\$15,449.07		\$15.43	\$15.43	\$17.51
19	\$49,699.29	\$41,146.11	\$15,859.07		\$15.60	\$15.60	\$17.68
20	\$50,109.29	\$41,556.11	\$16,269.07		\$15.77	\$15.77	\$17.85
21	\$50,519.29	\$41,966.11	\$16,679.07		\$15.94	\$15.94	\$18.02
22	\$50,929.29	\$42,376.11	\$17,089.07		\$16.11	\$16.11	\$18.19
23	\$51,339.29	\$42,786.11	\$17,499.07		\$16.28	\$16.28	\$18.36
24	\$51,749.29	\$43,196.11	\$17,909.07		\$16.45	\$16.45	\$18.53
25	\$52,159.29	\$43,606.11	\$18,319.07		\$16.62	\$16.62	\$18.70
26	\$52,569.29	\$44,016.11	\$18,729.07		\$16.79	\$16.79	\$18.87
27	\$52,979.29	\$44,426.11	\$19,139.07		\$16.96	\$16.96	\$19.04
28	\$53,389.29	\$44,836.11	\$19,549.07		\$17.13	\$17.13	\$19.21
29	\$53,799.29	\$45,246.11	\$19,959.07		\$17.30	\$17.30	\$19.38
30	\$54,209.29	\$45,656.11	\$20,369.07		\$17.47	\$17.47	\$19.55

Approved by the Strasburg C-3 Board of Education:

STRASBURG C-3 SCHOOL DISTRICT MISSION/VISION/CORE BELIEFS/GOALS 2023-2024

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:

1.1 By the Spring of 2026, ensure 100% of teachers are implementing district-approved resources and best practices in teaching.
1.2 Instructional staff will select and implement instructional strategies that support and enhance effective Tier 1 instruction and Tier 2 and Tier 3 Interventions.
1.3 On an annual basis, increase student achievement by 2-3% as measured by state MAP/EOC assessments, local assessments, and national assessments as it applies.
1.4 Success readiness scores will increase by 2% annually as measured by the MSIP 6 Continuous Improvement Score.
2.1 On an annual basis, student learning will increase by 2% or maintain a high level of achievement on local assessments.

3.1 Annual safety audits or inspections will see a 5% reduction in concerns on an annual basis.
3.2 On an annual basis, the district will maintain a budgetary fund balance of 40% or higher.
3.3 Enhance student, staff, and community experiences, by 2% as measured on the Climate and Culture Survey, by ensuring a learning environment that optimizes opportunities through facility planning and resource allocation.
3.4 Govern in an efficient, effective, and ethical manner, providing leadership and representation to benefit students, staff, and patrons of the district.
4.1 The staff, parent, community, and stakeholder participation in all district surveys will increase by 2% annually.
4.2 The district will increase mental health awareness services and by 2026, 75% of students will agree or strongly agree to feeling socially and emotionally safe as measured by the student survey.
4.3 Annually, 85% of teachers and staff will score satisfied on the climate and culture survey.

**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⁾	Schedule 2 \$1,200,000 Series 2017 G.O. Bonds ⁽²⁾⁽³⁾	Schedule 3 \$500,000 Series 2022 G.O.R. Bonds ⁽³⁾	Fiscal Year Total ⁽⁴⁾
		Currently Callable	Refunded March 1, 2022	Callable March 1, 2023	
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

December 16, 2022

2021 - 2022

Balance Letter
019-140

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

Dear Dr. Mayfield:

The district's Annual Secretary of the Board Report (ASBR) for the 2021 - 2022 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 2021 - 2022 ASBR is considered complete.

The June 30, 2022, fund balances indicated by the financial data are as follows:

General (Incidental) Fund	\$982,341.78
Special Revenue (Teachers) Fund	\$325,707.61
Debt Service Fund	\$50,231.28
Capital Projects Fund	\$3,574.19
Total All Funds	\$1,361,854.86

The above figures must be used as the beginning balances for the 2022 - 2023 ASBR unless a prior period adjustment is documented in the 2022 - 2023 ASBR Remarks and such revised balance agrees to the beginning fund balance in the district's 2022 - 2023 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