

CALHOUN R-VIII



DISTRICT BUDGET

2021-2022

Calhoun R-VIII 2021-2022

Budget Message

Calhoun R-VIII is a small rural district in Henry County, Calhoun, Missouri. Most of the patrons of the Calhoun R-VIII School District commute to work in surrounding communities such as Clinton, Warsaw and Sedalia. Patrons of the Calhoun R-VIII School District have a long history of strong support for the school and take an active part in school activities.

The 2021-22 budget is presented in the following pages of this document. Revenues and expenditures are based upon the best and most recent information available at this time as provided by the Missouri Department of Elementary and Secondary Education and the County Assessor's Office. Current and historical data was used to forecast other anticipated revenues. Assessment figures are prior to any adjustments made by the appeals to the Boards of Equalization. Adjustments in revenue in this area would be minor if any. Statewide enrollment figures from the previous year may have an impact upon state aid. The expenditure side of the budget was developed with input provided to meet student, program and building needs.

The budget represents salaries for certificated and non-certificated personnel as approved. The board approved an increase in certified base salary of \$5000 and allowed each certified staff to move down a step on the certified base salary schedule. The board approved to pay up to \$480 toward insurance cost for each full time employee. These cost have been built into the 2021-22 budget.

The Calhoun R-VIII Board of Education and administration strive to prepare and implement a school budget that will serve as a complete educational and financial plan that states anticipated receipts and expenditures of the school district during the planned fiscal year. This budget considers the strengths and weaknesses of the previous budget, the needs of the budget year for the school community, and future goals to be accomplished by next year's budget.

Sincerely,

Shane Stocks

Superintendent

BASIS FOR MAKING REVENUE ESTIMATES

Local Revenue(Taxes)

The assessment provided in the budget is based upon the most recent information provided by the Henry County Clerk. Final assessment figures should be known by September 1, 2021. Board of Equalization, Appeals, ect. will affect final assessment figures. Increases in local assessment affect the tax rate ceiling, and therefore have an effect on local revenues. All odd years are a reassessment year. The local tax assessment will not be complete until early to late July. Therefore, the budget will be built around the same tax base as last year, with a current tax rate of 4.0101.

Out-of-District Tuition

We collected out of district tuition for 1 student in 2020-21 and expect 2 students for the 2021-22 school year.

STATE REVENUE

Basic Formula

Basic Formula money is still our primary source of state revenue. This budget is projected using the same dollars received in the 2020-21 school year.

Small Schools Grant

The Small Schools Grant of \$15,000,000 will be divided into two parts, \$10 million and \$5 million. The \$10 million portion will be distributed to districts whose average daily attendance (ADA), including summer school, is less than or equal to 350. The small school estimate per average daily attendance currently is \$270. The remaining \$5 million will be distributed on a tax-rate weighted average daily attendance basis to districts whose ADA is less than or equal to 350 and the incidental plus teachers funds tax rates are greater than or equal to \$3.43. The current per tax-rate weighted ADA is \$140. An update to these estimates will be provided when better data is available, but these numbers are not expected to change much.

FEDERAL REVENUES

Federal Programs include Title, Special Education, Part B and Early Childhood Special Education (ECSE) and Part C. These funds are based on the Census Report on the district poverty rate.

2020-21 Revenue Estimates:		2020-21 Actual Revenue(as of 6/16/21):	
Local	\$ 714,382	Local	\$ 655,671
County	\$ 46,146	County	\$ 40,836
State	\$ 896,389	State	\$ 811,731
Federal	\$ 719,654	Federal	\$ 938,988
Other	\$ 6,300	Other	\$ 3,725
Total Estimated Revenue	\$ 2,382,871	Total Revenue	\$ 2,450,951

BASIS FOR MAKING EXPENDITURE ESTIMATES

Expenditure estimates contained in the budget are made on the basis of past expenditure patterns and staff requests. Expenditures associated with health insurance, projected cost for operations and maintenance, and possible additional or replacement salaries of positions were considered prior to recommendations associated with this budget.

Staff Salaries

In 2021-22, staff salaries include an increase to the base of \$5000 and step movement on the certified salary schedules and non-certified raises to stay above minimum wage minimums.

Health Insurance

Health insurance rates are an increase of last year's rate by approximately 8%. The Board of Education has voted to stay with MEUHP and set rates at \$480 per month for each full time employee.

Materials and Supplies

The figures provided in this budget will be adjusted after teachers turn in their individual budget requests for the 2021-22 school year, but the numbers are not expected to change much.

2020-21 Expenditures Estimates:		2020-21 Actual Expenditures(as of 6/16/21):	
Fund 1	\$ 1,124,540	Fund 1	\$ 1,026,011
Fund 2	\$ 1,075,521	Fund 2	\$ 1,050,873
Fund 3	\$ 0	Fund 3	\$ 0
Fund 4	\$ 30,000	Fund 4	\$ 103,168
Total Estimated Expenditures	\$ 2,230,061	Total Expenditures	\$ 2,280,051

Fund 1 receives the largest portion of the levy placement as transfers are made from this fund to others funds by the Board of Education as transfers are needed. Fund 1 is used to pay general operation expenses.

Fund 2 is the teachers' fund and is used to pay certified salaries. Transfers are made from Fund 1 to cover the necessary expenditures from this fund as the design is to have the fund at a zero balance on June 30 of each year.

Fund 3 is the debt service fund and can be used only for repayment of bonds approved by the patrons of the district.

Fund 4 is the capital projects fund and is used for purchases of equipment and major repairs to the building. The capital projects fund receives the GTB transfer authorized by DESE regulations. Our maximum transfer is \$ 162,326.

Overall, the district has increased unrestricted fund balances the last several years and maintains unrestricted fund balances above the board goal of 20%. Careful monitoring of the year's receipts and expenditures is key to maintaining adequate end of year balances.

ASSESSED VALUATION

Please Note: These are last year's numbers as the books will not be closed until after June 30, 2021.

The following were the numbers provided by the Henry County Assessor's Office.

Real Estate	\$ 8,748,550
Personal Property	\$ 3,683,186
Total Current Valuation	\$ 12,431,716

			ESTIMATED	RECEIPTS	2021-22			
ESTIMATED ASSESSED VALUATION				\$12,700,000				
Proposed Tax Levy				4.0147	4.0147	0.00	0.00	0
Percent of Levy				100.00%	100.00%	0.00%	0.00%	0.00%
	LOCAL			TOTAL	OPERATING	TEACHER	DEBT	CAPITAL
				Fund Code	119	229	339	449
		Current Taxes		453,782	453,782	0	0	0
		Delinquent Taxes		40,789	40,789	0	0	0
		Proposition C Tax		103,635	20,727	82,908		
		Intangible Taxes		0	0	0		
		M & M Taxes		1,100	1,100			
		In Lieu of Tax		0	0			
		Money Market		0	0	0		
		Interest on Checking		6,000	6,000	0		
		Interest on County		500	500	0		
		Student Food Sales		200	200			
		Adult Food Sales		4,500	4,500			
		Non-Program Receipts		0	0			
		Student Activities		0				
		Daycare Parent Fee		100,000	100,000			
TOTAL LOCAL		25.88%		710506	627598	82908	0	0
	COUNTY							
		Fines & Escheats		6,200		6,200		
		Railroad & Utility Tax		35,000	35,000			
TOTAL COUNTY		1.50%		41200	35000	6200	0	0
	STATE							
		Basic Formula		805,210	161,042	644,168		
		Transportation		12,000	12,000			
		ECSE		0	0			
		Classroom Trust (gaming)		35,448	35,448	0	0	0
		Early Child PAT		5,000	5,000			

		Small School		38,267	0	38,267		
		Vocational		0	0			
		State Lunch		500	500			
		MPP		0				
		Other State		400	400	0		
TOTAL STATE		32.66%		896825	214390	682435	0	0
	FEDERAL			TOTAL	OPERATING	TEACHER	DEBT	CAPITAL
		Medicaid		4,000	4,000			
		Idea		40,802	40,802	0		
		ECH Sped.		0	0			
		Federal Lunch		31,500	31,500			
		Federal Breakfast		14,500	14,500			
		After School Snack		0	0			
		Title I		53,781	53,781	0		
		Title IV		10,000	10,000			
		Title IIA		7,918	7,918			
		Title School Improvement		95,061	95,061			
		CC Develop Fund Grant		0	0			
		ECC Food		36,000	36,000			
		EC Headstart		357,000	357,000			
		ESSER III		427,337	427,337			
		REAP		6,562	6,562			0
TOTAL	FEDERAL	39.50%		1084461	1084461	0	0	0
NON-CURRENT								
		Sale of Bonds		0	0			
				0				
		Sale of School Buses		0				
		Sale of Property		100	100			0
		Other Non-Current		0	0			
TOTAL NON.	CURRENT	0.00%		100	100	0	0	0

RECEIVED FROM OTHER DISTRICTS								
		Tuition from other Districts		12,500	12,500			
TOTAL OTHER DISTRICT		0.46%		12500	12500	0	0	0
TOTAL ALL	REVENUE	100.00%		2745592	1974049	771543	0	0

		ESTIMATED EXPENDITURES				2021-22
FUNCTION	OBJECT		TOTAL	OPERATIONS	TEACHER	CAPITAL
ELEMENTARY	1111					
	Certified Salary		286,400		286,400	
	Substitutes		6,000		6,000	
	Salary		26,619	26,619		
	PSRS		46,573		46,573	
	PEERS		2,223	2,223		
	FICA		2,022	1,650	372	
	Medicare		4539	386	4,153	
	Medical Insurance		40,584	5,793	34,791	
	Purchase Services		10,000	10,000		
	Repair & Maint.		100,000	0		100000
	Rental of Equipment		0	0		
	Travel		250	250		
	Supplies		10,000	10,000		
	Textbooks		6,000	6,000		
	Misc		0	0		
Total Elementary		21.73%	541211	62922	378288	100000
HIGH SCHOOL	1151					
	Certified Salary		216,000		216,000	
	Substitute Teachers		6,000		6,000	
	Salary		20,842	20,842		
	PSRS		34,690		34,690	
	PEERS		2,199	1,827	372	
	FICA		1,664	1,292	372	
	Medicare		3,521	302	3,219	
	Health Insurance		29,031	5,793	23,238	
	Purchase Services		10,000	10,000		
	Travel		250	250		
	Supplies General		6,000	6,000		

	Textbooks		10,000	10,000		
	Equipment		0			
Total High School		13.66%	340197	56306	283891	0
SUMMER SCH.	1191					
	Certified Salary		0		0	
	Substitutes		0	0	0	
	Non-Cert Salary		0	0	0	
	PSRS		0		0	
	FICA		0	0	0	
	PEERS		0	0	0	
	Medicare		0	0	0	
	General Supplies		1,000	0	1,000	
	Food Purchase		3,000	0	3,000	
Total Summer School		0.16%	4000	0	4000	0
SPED	1221					
	Certified Salary Part B		46,500		46,500	
	Classified Salary		0	0		
	PSRS		7,582		7,582	
	PEERS		0	0		
	FICA		0	0		
	Medicare		0	0		
	Medicare		674		674	
	Medical Insurance		5,793		5,793	
	Medical Insurance		0	0	0	
	Instruct. Improvement		1,500	1,500		
	Contract Service		8,000	8,000		
	Pupil services		4,000	4,000		
	Pupil services Part B		0	0		
	Travel		300	300		
	Supplies		1,000	1,000		
Total Special Education		3.03%	75350	14800	60550	0

TITLE I	1251					
	Certified Salary		43,500		43,500	
	Substitute Teachers		0		0	
	Title I Aide		0	0		
	PSRS		7,147		7,147	
	PEERS		0	0		
	FICA		0	0	0	
	Medicare		631	0	631	
	Medical Insurance		5,793	0	5,793	
	Prof. Dev.		0	0		
	Purchased Services		5,000	5,000		
	Title I Supplies		12,000	12,000		
Total Title I		2.97%	74071	17000	57071	0
TITLE SCHOOL IMP.	1251					
	Certified Salary		49,528		49,528	
	Benefits		14,533		14,533	
	Prof. Dev.		1,000	1,000		
	Purchased Services		10,000	10,000		
	Supplies		20,000	20,000		
Total Title School Imp.		3.82%	95061	31000	64061	0
Dist Paid Athletic	1421-000					
	Certified Salary		8,000		8,000	
	Salary		0	0		
	PSRS		1,160		1,160	
	PEERS		0	0		
	FICA		496	496		
	Medicare		116	0	116	
	Supplies		5,000	5,000		
Total District Pd Athletics		0.59%	14,772	5,496	9,276	0

Dist Paid Activity	1491					
	Certified Salary		11,220		11,220	
	Salary		0	0		
	PSRS		1,627		1,627	
	PEERS		0	0		
	FICA		696	696		
	Medicare		163	0	163	
	Supplies		4,000	4,000		
Total District Pd Activity		0.71%	17,705	4,696	13,010	0
TUITION OTHER DIST.	1911					
	Tuition - Other Districts		5,000		5,000	
Total Tuition		0.20%	5000	0	5000	0
VOCAT. TUITION	1921					
	Vocational School		9,750		9,750	
Total Vocational Tuition		0.39%	9750	0	9750	0
Total Instruction		47.26%	1177117	192220	884897	100000
FUNCTION	OBJECT		TOTAL	OPERATIONS	TEACHER	CAPITAL
SUPPORT SERVICES						
Guidance	2121					
	Salary HS		44,025		44,025	
	PSRS		7,224		7,224	
	Medicare		638		638	
	Medical Insurance		5,793		5,793	
	Travel		300	300		
	Supplies/Test Material		1,000	1,000		

Total Guidance		2.37%	58980	1300	57680	0
Health Services	2134					
	Contract Nurse		1,000	1,000		
	Supplies		1,500	1,500		
	Equipment		0			0
Total Health Services		0.10%	2500	2500	0	0
Title IIA	2213					
	Supplies		0	0		
Total Title IIA		0.00%	0	0	0	0
Prof. Develop.	2214					
	Certified Salary		0		0	
	Substitute Teachers		2,100	2,100	0	
	PSRS		0		0	
	FICA		0			
	Medicare		0		0	
	Prof/ Technical Serv.		3,000	3,000		
	Travel		2,000	2,000		
	Supply		1,000	1,000		
STATE Prof. DEV.		0.33%	8100	8100	0	0
Required Amount			8052			
Media Services	2222					
	Salary		0		0	
	PEERS		0		0	
	Medicare		0		0	
	Materials		0	0		
	Books		0	0		
	Periodicals		300	300		
	Equipment		0			0
Total Media Services		0.01%	300	300	0	0

Board Services	2311					
	Salary		840	840		
	PEERS		58	58		
	FICA		52	52		
	Medicare		12	12		
	Audit		7,800	7,800		
	Legal Services		2,000	2,000		
	Elections		1,000	1,000		
	Prof. Services		500	500		
	Travel		0	0		
	Liability Insurance		1,576	1,576		
	Treasure Bond		100	100		
	Advertising		500	500		
	Dues & Fees		300	300		
	Supplies		4,000	4,000		
Total Board Services		0.75%	18738	18738	0	0
Executive Admin.	2321					
	Administrative Salaries		112,086		112,086	
	Classified Salaries		45,702	45,702		
	PSRS		17,092		17,092	
	PEERS		3,533	3,533		
	FICA		2,834	2,834		
	Medicare		2288	663	1,625	
	Health Insurance		11,586	5,793	5,793	
	Prof. Services		2,000	2,000		
	Travel		2,000	2,000		
	Dues & Fees		2,000	2,000		
	Supplies		3,000	3,000		
	Equipment		10,000	10,000		0
Total Exec Admin.		8.60%	214121	77524	136597	0

Building Level Adm.	2411					
	Administrative Salaries		40,000		40,000	
	PSRS		5,800		5,800	
	Medicare		580		580	
	Health Insurance		0		0	
	Workers Comp		6,571	6,571		
	Unemployment		10,000	10,000		
	Prof. Services		500	500		
	Travel		0			
	Dues & Fees		0	0		
	Supplies		1,000	1,000		
Total Building Admin.		2.59%	64451	18071	46380	0
Operation of Plant	2542					
	Salary		30,618	30,618		
	PEERS		2,498	2,498		
	FICA		1,898	1,898		
	Medicare		444	444		
	Medical Insurance		5,793	5,793		
	Repair & Maint.		20,000	20,000		
	Water/Sewer		9,500	9,500		
	Trash Removal		3,000	3,000		
	Travel		250	250		
	Property Insurance		9,865	9,865		
	General Liability		8,286	8,286		
	Comm./ Postage		2,000	2,000		
	Contracted E-Rate		625	625		
	Internet(MoreNet/Century Link)		10,000	10,000		
	Lawn Service		2,500	2,500		
	Marco Copier		9,000	9,000		
	Tyler Financial		4,500	4,500		
	Digital Works		32,000	32,000		
	Chalkable/School In Site		5,000	5,000		

	Supplies		20,000	20,000		
	Electric		56,000	56,000		
	LP Gas		9,200	9,200		
	Equipment		10,000	10,000		
Total Operation of Plant		13.37%	252978	252978	0	0
Title II	2544					
	Equipment		0	0		
Total Title II		0.00%	0	0	0	0
Security	2546					
	Salary		1,763	1,763		
	FICA		109	109		
	Medicare		26	26		
	Equipment		0	0		0
Total Security		0.08%	1898	1898	0	0
Transportation	2552					
	Classified Salary		28,640	28,640		
	PEERS/PSRS		0	0		
	FICA		1,776	1,776		
	Medicare		415	415		
	Medical Insurance		0	0		
	Drug Screening/Physicals		1,000	1,000		
	Bus Insurance		1,416	1,416		
	Repairs		6,000	6,000		
	Purchased Services		1,000	1,000		
	Supplies/Materials		4,000	4,000		
	Diesel & Gas		6,000	6,000		
Total Trans.		2.02%	50247	50247	0	0
Other Dist Transport	2555					
	Vocational Bus		1,900	1,900		
Total Other Vocational		0.08%	1900	1900	0	0

Food Service	2562					
	Classified Salary		31,323	31,323		
	PEERS		2,546	2,546		
	FICA		1,942	1,942		
	Medicare		454	454		
	Medical Insurance		5,793	5,793		
	Repair & Maint.		2,000	2,000		
	Travel		200	200		
	Supplies Food		50,000	50,000		
	Supplies Food Daycare		34,000	34,000		
	Milk		0	0		
	Milk Daycare		800	800		
	Non-program		0	0		
	Equipment		5,000	5,000		0
Total Food Service		5.38%	134059	134059	0	0
Total Support Services		33.53%	808271	567614	240657	0
-	-	-	-	-	-	-
Total Instruct. & Sup.		82.36%	1985388	759834	1125553	100000
PAT	3511					
	Pupil Services		5,000	5,000		
	Supplies		0	0		
Total Parents As Teachers		0.20%	5000	5000	0	0
Headstart EC	3811					
	Salary		50,063		50,063	
	Salary		0	0		
	Salary		241,692	241,692		
	PEERS		0	0		
	PEERS		20,163	20,163		
	PSRS		8,099		8,099	
	FICA		0	0		
	FICA		14,985	14,985		
	Medicare		726	0	726	

	Medicare		3505	3,505		
	Medical Insurance		5793	0	5,793	
	Medical Insurance		58029	52,236	5,793	
	Workers Comp		0	0		
	Child Plus		1,100	1,100		
	Purch Serv.		0	0		
	PD Block		1,000	1,000		
	Travel		0	0		
	Supplies		9,000	9,000		
	Substitutes		6,000	6,000		
	Equipment		0	0		
	Equipment		0	0		
Total Headstart		16.87%	420155	349681	70474	0
	Federal	338374				
	Local	81781				
	SUMMARY OF EXPENDITURES					
			TOTAL	OPERAT	TEACHER	CAPITAL
Total Instruction	48.83%		1,177,117	192,220	884,897	100,000
Total Support	33.53%		808,271	567,614	240,657	0
Total Instruct. & Support	82.36%		1985388	759834	1125553	100000
PAT	0.20%		5,000	5,000	0	0
MO. Preschool	0.00%		0	0	0	0
Headstart EC	16.87%		420155	349681	70474	0
Grand Total Expenditure	100.00%		2410543	1114516	1196027	100000

BUDGET SUMMARY						
Estimated Assessed Valuation			\$12,700,000			
Tax Levy			\$4.01	\$4.01	\$0.00	\$0.00
			Total	Operations	Teacher	Capital
Balances	June 30	2021	807,000	704,000	0	103,000
Estimated Revenue		2021-22	2,745,592	1,974,049	771,543	0
Est. Receipts & Balances		2021-22	3,552,592	2,678,049	771,543	103,000
Estimated Expenditures		2021-22	2,410,543	1,114,516	1,196,027	100,000
Revenue Vs. Expenditures			335,049	859,533	-424,485	-100,000
Balances Prior to Transfers			1,142,049	1,563,533	-424,485	3000
Zero Teachers Fund				-424,485	424,485	
Transportation Transfer						0
Grant Match						0
Food Service Transfer						0
Student Act. Transfer						0
SB 287 Transfer						0
Estimated Fund Balance			1,142,049	1,139,049	0	3000
Estimated Restrict. Money			0	0		
Estimated Unrest. Money			1,142,049	1,139,049	0	0
Percent Unrestrict. Operations				49.30%	1,188,347	
District Goal				20.00%	482,109	
Variance Above Goal				29.30%	706,238	
This budget approved by action of the Calhoun R-VIII Board of Education on <u>06-21-2021</u> .						

President of Board of Education

Secretary of Board of Education

Superintendent of Schools

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