



2023-2024

ANNUAL BUDGET

EXCELSIOR SPRINGS SCHOOL DISTRICT
DR. JARET TOMLINSON



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EXCELSIOR SPRINGS
S C H O O L D I S T R I C T
— *Together, Achieving Excellence* —

May 9th, 2023

Members of the Board of Education
Excelsior Springs School District
300 W. Broadway
Excelsior Springs, MO 64024

Dear School Board Members:

Presented herein is the comprehensive budget for the 2023-24 school year. Although a budget is a working document that is ever changing, the budget presented is based upon the most accurate data presently available. The adoption of a budget gives ESSD40 personnel statutory permission to expend the districts' money and a direction for how to spend it.

This budget reflects a significant investment in ESSD40 personnel. Certified teachers received access to the Career Ladder program which will provide nearly \$1 million in compensation opportunities. All eligible employees will also receive an increase in insurance benefits. The monthly allowance will be raised from \$550/mo to \$575/mo for health insurance. This investment in employees addresses one of the goals that ESSD40 recruit and retain the best people that we can to work with our students.

More details are presented in the budget memo. Any adjustments to the budget will be presented in the form of budget amendments and shared with the school board for formal approval.

Educationally,

Dr. Jaret Tomlinson
Superintendent of Schools

2023-2024 Budget

23-24 Proposed Budget		Total	Fund 1	Fund 2	Fund 3	Fund 4	Delta	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019
Revenue								Budget	PER ASBR			
	Total Local Revenue	\$ 19,828,915	\$ 13,681,602	\$ 2,681,644	\$ 1,835,260	\$ 1,630,408	1%	\$ 19,652,470	\$ 20,593,098	\$ 26,033,959	\$ 16,741,032	\$ 16,952,699
	Total County Revenue	\$ 2,460,000	\$ 1,200,000	\$ 1,260,000	-	-	-2%	\$ 2,502,000	\$ 1,750,574	\$ 1,112,297	\$ 1,773,960	\$ 1,275,050
	Total State Revenue	\$ 13,855,043	\$ 1,410,125	\$ 12,038,090	-	\$ 406,828	3%	\$ 13,418,805	\$ 11,879,656	\$ 12,599,244	\$ 12,778,894	\$ 12,851,465
	Total Federal Revenue	\$ 3,690,315	\$ 2,575,315	\$ 1,115,000	-	-	-49%	\$ 7,260,751	\$ 6,128,906	\$ 3,180,049	\$ 2,730,881	\$ 2,153,071
	Other Revenue	\$ 632,850	\$ 13,000	\$ 619,850	-	-	-62%	\$ 1,663,771	\$ 4,964,356	\$ 24,112,670	\$ 488,541	\$ 462,439
Total Revenue		\$ 40,467,123	\$ 18,880,042	\$ 17,714,584	\$ 1,835,260	\$ 2,037,237	-9%	\$ 44,497,797	\$ 45,316,590	\$ 67,038,219	\$ 34,513,308	\$ 33,694,724
Expenditures												
	1111 Elem Building	\$ 4,974,408	\$ 403,842	\$ 4,567,565	-	\$ 3,000	0%	\$ 4,996,801	\$ 5,025,992	\$ 4,957,554	\$ 4,829,376	\$ 4,577,563
	1131 Middle/Junior High	\$ 2,927,037	\$ 120,900	\$ 2,803,137	-	\$ 3,000	6%	\$ 2,766,621	\$ 2,634,370	\$ 2,374,139	\$ 2,424,166	\$ 2,280,269
	1151 High School	\$ 3,799,725	\$ 471,124	\$ 3,312,101	-	\$ 16,500	12%	\$ 3,386,672	\$ 3,420,212	\$ 3,223,339	\$ 3,109,161	\$ 3,249,925
	1191 Summer School	\$ 373,869	\$ 60,804	\$ 313,065	-	-	-40%	\$ 626,089	\$ 65,725	\$ 92,418	\$ 61,458	\$ 12,207
	1211 Gifted	\$ 99,335	\$ 5,000	\$ 94,335	-	-	13%	\$ 87,953	\$ 86,187	\$ 77,919	\$ 75,916	\$ 73,368
	1221 Special Services	\$ 2,421,036	\$ 741,172	\$ 1,679,864	-	-	3%	\$ 2,360,718	\$ 2,266,663	\$ 1,920,251	\$ 1,852,439	\$ 1,893,841
	1224 Proportionate Share	\$ 3,000	\$ -	\$ 3,000	-	-	43%	\$ 2,092	\$ 1,987	\$ 509	\$ 504	\$ 2,058
	1250 Federal Programs	\$ 262,791	\$ 18,094	\$ 244,697	-	-	-15%	\$ 310,310	\$ 296,671	\$ 249,110	\$ 230,434	\$ 351,542
	1271 Bilingual	\$ 27,218	\$ 27,218	-	-	-	-					\$ 5,137
	1281 ECSE	\$ 270,675	\$ 253,959	\$ 16,715	-	-	361%	\$ 58,765	\$ 110,709	\$ 110,259	\$ 103,817	\$ 302,862
	1300 Vocational	\$ 923,341	\$ 138,643	\$ 736,398	-	\$ 48,300	-24%	\$ 1,220,187	\$ 1,064,234	\$ 986,806	\$ 970,959	\$ 967,425
	1400 Student Activities	\$ 1,529,315	\$ 649,674	\$ 569,641	-	\$ 310,000	75%	\$ 875,763	\$ 1,293,623	\$ 1,047,885	\$ 1,161,970	\$ 1,357,307
	1671 Community Ed	\$ 86,010	\$ 59,888	\$ 26,121	-	-	100%	\$ 43,035	\$ 64,382	\$ 65,747	\$ 56,777	\$ 158,558
	1900 Tuition	\$ 558,000	\$ -	\$ 558,000	-	-	27%	\$ 439,469	\$ 446,680	\$ 348,045	\$ 369,448	\$ 325,918
Total Instructional Exp		\$ 18,255,759	\$ 2,950,320	\$ 14,924,638	-	\$ 380,800	6%	\$ 17,174,475	\$ 16,777,435	\$ 15,453,981	\$ 15,246,425	\$ 15,557,980

2023-2024 Budget

23-24 Proposed Budget		Total	Fund 1	Fund 2	Fund 3	Fund 4	Delta	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019
2111 Attendance & Social Work	\$	534,614	\$ 177,415	\$ 357,199	\$ -	\$ -	136%	\$ 226,741	\$ 238,732	\$ 254,086	\$ 252,801	\$ 262,793
2113 Social Work	\$	82,669	\$ 82,669	-	-	-	3%	\$ 80,509	\$ 79,143	\$ 71,608	\$ 70,305	\$ 94,109
2122 Guidance	\$	583,062	\$ -	\$ 583,062	-	-	6%	\$ 549,153	\$ 506,332	\$ 475,897	\$ 461,397	\$ 453,244
2134 Health Services	\$	313,487	\$ 313,487	-	-	-	9%	\$ 286,598	\$ 277,792	\$ 254,470	\$ 221,910	\$ 207,464
2142 Psychological Services	\$	1,200,000	\$ 1,200,000				34%	\$ 895,001	\$ 644,346	\$ 671,180	\$ 167,077	\$ 39,751
2152 Speech/Language Services	\$	365,667	\$ 12,000	\$ 353,667	-	-	-6%	\$ 388,976	\$ 359,543	\$ 350,609	\$ 311,718	\$ 274,546
2162 Occupational Therapy	\$	67,050	\$ 67,050				16%	\$ 57,809	\$ 57,019	\$ 37,437	\$ 29,385	\$ 41,955
2172 Physical Therapy	\$	43,050	\$ 43,050				28%	\$ 33,558	\$ 27,892	\$ 36,310	\$ 30,364	\$ 42,584
2182 Vision Services	-	\$ -					-100%	\$ 90,241	\$ 89,714	\$ 89,638	-	
2191 Behavior Specialist	\$	25,000	\$ 25,000	-	-	-	34%	\$ 18,600	\$ 21,038	\$ 13,531	\$ 18,278	\$ 88,038
2211 Service Area Direction-Improve	\$	39,900	\$ 39,900	-	-	-	898%	\$ 4,000	\$ 6,335	\$ 3,396	\$ 2,326	\$ 11,627
2212 Title Curriculum	\$	381,408	\$ 224,875	\$ 156,533	-	-	93%	\$ 197,689	\$ 185,377	\$ 130,819	\$ 315,328	\$ 374,949
2213 Federal Programs PD	\$	61,200	\$ 61,200	-	-	-	80%	\$ 34,000	\$ 19,328	\$ 22,343	\$ 24,369	\$ 6,569
2214 Professional Development	\$	119,674	\$ 85,250	\$ 34,424	-	-	-14%	\$ 138,826	\$ 77,896	\$ 61,651	\$ 66,284	\$ 108,858
2222 Media Services	\$	462,400	\$ 80,198	\$ 382,203	-	-	5%	\$ 442,645	\$ 438,186	\$ 398,409	\$ 396,769	\$ 426,392
2311 Board of Education	\$	513,035	\$ 513,035	-	-	-	17%	\$ 437,325	\$ 337,861	\$ 378,456	\$ 301,929	\$ 325,041
2321 Executive Admin	\$	534,276	\$ 139,338	\$ 394,938	-	-	-15%	\$ 629,601	\$ 491,196	\$ 503,236	\$ 657,854	\$ 449,311

2023-2024 Budget

23-24 Proposed Budget	Total	Fund 1	Fund 2	Fund 3	Fund 4	Delta	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019
2329 Special Serv											
Director	\$ 648,626	\$ 164,561	\$ 484,065	-	-	-8%	\$ 706,072	\$ 685,232	\$ 795,124	\$ 706,565	\$ 573,292
2331 Adminstrative											
Tech Serv	\$ 995,334	\$ 706,421	\$ 138,913	-	\$ 150,000	-19%	\$ 1,234,194	\$ 1,341,430	\$ 907,039	\$ 722,435	\$ 1,005,053
2411 Building											
Level	\$ 1,799,094	\$ 540,698	\$ 1,258,396	-	-	-14%	\$ 2,088,351	\$ 2,096,168	\$ 2,035,938	\$ 1,835,996	\$ 1,695,436
2521 Fiscal											
Services	\$ 482,981	\$ 300,834	\$ 182,147	-	-	-6%	\$ 512,374	\$ 595,822	\$ 650,295	\$ 677,492	\$ 609,079
2523 Receiving											
and Disbursing	\$ 61,535	\$ 61,535	-	-	-	-20%	\$ 77,031	\$ 68,982	\$ 62,910	\$ 61,186	\$ 58,717
2524 Payroll											
Services	\$ 65,349	\$ 65,349	-	-	-	-12%	\$ 74,163	\$ 75,302	\$ 67,892	\$ 65,393	\$ 62,816
2541 Operation &											
Maintenance	\$ 2,590,308	\$ 2,495,767	\$ 7,342	-	\$ 87,200	2%	\$ 2,535,524	\$ 1,922,050	\$ 1,952,191	\$ 1,945,407	\$ 1,866,067
2542 OM	\$ 1,833,045	\$ 1,803,045	-	-	\$ 30,000	-7%	\$ 1,970,206	\$ 1,797,015	\$ 1,662,968	\$ 1,541,526	\$ 1,480,916
2546 Security											
Services	\$ 367,554	\$ 342,360	-	-	\$ 25,194	33%	\$ 277,465	\$ 234,056	\$ 253,832	\$ 210,286	\$ 215,140
2551 Contracted											
Transportation	\$ 2,115,146	\$ 2,018,500	\$ 96,646	-	-	31%	\$ 1,615,398	\$ 1,211,026	\$ 858,421	\$ 946,799	\$ 1,056,335
2552 District											
Transportation	\$ 22,500	\$ 22,500	-	-	-	241%	\$ 6,600	\$ 1,601		\$ 16,000	\$ 13,695
2553 Contracted											
Disabled Trans	\$ 1,102,500	\$ 1,102,500	-	-	-	20%	\$ 919,500	\$ 445,351	\$ 392,504	\$ 426,158	\$ 468,872
2558 Non-											
allowable											
Transportation	-	\$ -							\$ 45,874	-	
2559 ECSE											
Transportation	\$ 80,000	\$ 80,000	-	-	-	15%	\$ 69,445	\$ 120,471	\$ 102,286	\$ 86,935	\$ 112,675
2562 Food Service	\$ 1,920,017	\$ 1,890,176	\$ 14,841	-	\$ 15,000	51%	\$ 1,270,316	\$ 1,422,566	\$ 857,860	\$ 840,143	\$ 1,169,441
2572 Purchasing											
Services	-					-100%	\$ 74,535	\$ 35,010			
2649 Other Staff											
Services	-					-100%	\$ 56,004	\$ 37,471	-		
Total Support Services	\$ 19,410,482	\$ 14,658,713	\$ 4,444,376	-	\$ 307,394	8%	\$ 17,998,450	\$ 15,947,283	\$ 14,398,210	\$ 13,410,415	\$ 13,594,765

2023-2024 Budget

23-24 Proposed Budget	Total	Fund 1	Fund 2	Fund 3	Fund 4	Delta	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019
3511 PAT	\$ 497,946	\$ 82,743	\$ 415,203	-	-	5%	\$ 475,254	\$ 695,915	\$ 442,947	\$ 444,609	\$ 188,237
3512 Title I Early Childhood	\$ 414,641	\$ 76,421	\$ 330,720	-	\$ 7,500	-16%	\$ 495,482	\$ 452,828	\$ 333,198	\$ 334,326	\$ 137,784
3611 Homeless	\$ 4,000	\$ 4,000	-	-	-	29%	\$ 3,100	\$ 586	\$ 907	\$ 420	\$ 661
3711 Non-pupil service	\$ 2,400	\$ 2,400	-	-	-	129%	\$ 1,050				
3811 After School Program	\$ 114,759	\$ 114,759	-	-	-	31%	\$ 87,647	\$ 202,029	-		
3911 Summer School Food Serv	\$ 35,000	\$ 35,000	-	-	-	17%	\$ 30,000	-		\$ 2,501	\$ 33
3912 Parent Involvement - Title I	\$ 10,000	\$ 10,000	-	-	-	9%	\$ 9,202	\$ 8,990	\$ 5,663	\$ 3,840	\$ 1,980
4000 Facilities	\$ 350,000	\$ -	-	-	\$ 350,000	-90%	\$ 3,319,929	\$ 12,818,883	\$ 21,123,730	\$ 747,592	\$ 496,998
5000 Long-Term Debt & Other	\$ 3,824,350	\$ -	-	\$ 3,164,350	\$ 660,000	-28%	\$ 5,317,525	\$ 9,590,194	\$ 3,605,564	\$ 2,309,184	\$ 2,318,649
Total Other Expenditures	\$ 5,253,095	\$ 325,323	\$ 745,923	\$ 3,164,350	\$ 1,017,500	-46%	\$ 9,739,189	\$ 23,769,425	\$ 25,512,009	\$ 3,842,472	\$ 3,144,342
Total Expenditures	\$ 42,919,336	\$ 17,934,355	\$ 20,114,937	\$ 3,164,350	\$ 1,705,694	-4%	\$ 44,912,114	\$ 56,494,143	\$ 55,364,200	\$ 32,499,312	\$ 32,297,087
Increase /Decrease in Fund Balance	\$ (2,452,213)	\$ 945,687	\$ (2,400,353)	\$ (1,329,090)	\$ 331,543						
Beginning Balance	\$ 14,500,000	\$ 8,500,000	-	\$ 3,700,000	\$ 2,300,000						
Transfer	-	\$ (2,400,353)	\$ 2,400,353	-	-						
Ending Balance	\$ 12,047,787	\$ 7,045,334	\$ -	\$ 2,370,910	\$ 2,631,543						

Debt Schedule

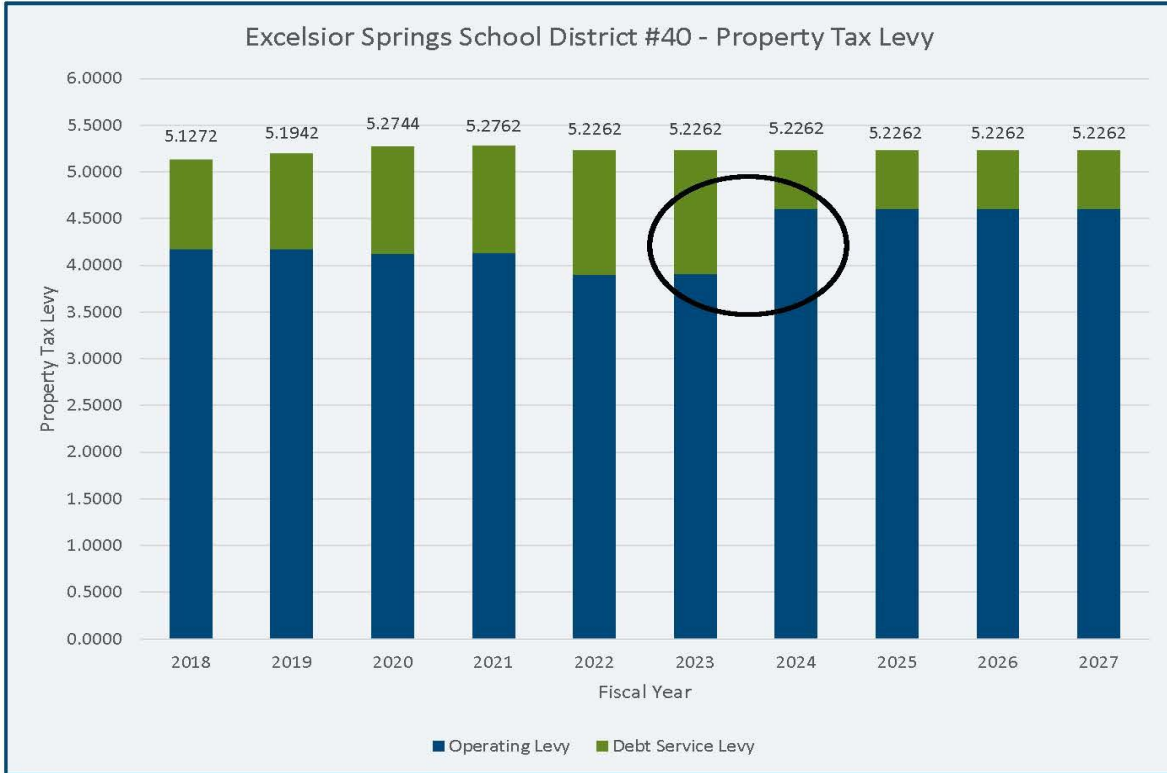


Excelsior Springs School District

Clay and Ray County, Missouri

Total Tax Rate

STIFEL



Fiscal Year	Operating Levy	Debt Service Levy	Total Levy
2018	4.1772	0.95	5.1272
2019	4.1742	1.02	5.1942
2020	4.1291	1.1453	5.2744
2021	4.1309	1.1453	5.2762
2022	3.9033	1.3229	5.2262
2023	3.9089	1.3173	5.2262
2024	4.6089	0.6173	5.2262
2025	4.6089	0.6173	5.2262
2026	4.6089	0.6173	5.2262
2027	4.6089	0.6173	5.2262



Excelsior Springs School District

Clay and Ray County, Missouri

Fund 3 - Cash Flow Analysis

Future Issues Assumed as Shown



Calendar Year	Assessed Valuation	Growth Rate	Tax Levy	Total Revenue	Existing Debt Service	CTF Transfers In	Surplus (Deficit)	Fund Balance
2016	218,647,933	4.33%	0.9500	2,263,243	2,221,683	-	41,560	5,815,662
2017	221,600,395	1.35%	0.9500	2,291,972	5,232,663	-	(2,940,691)	2,874,970
2018	223,866,828	1.02%	0.9500	2,390,170	3,429,033	-	(1,038,863)	1,836,107
2019	229,358,033	2.45%	1.0200	2,531,417	2,066,700	-	464,717	2,300,824
2020	238,389,098	3.94%	1.1453	2,981,649	2,085,150	-	896,499	3,197,323
2021	242,919,947	1.90%	1.1453	3,086,396	2,805,964	-	280,432	3,477,754
2022	265,291,932	9.21%	1.3229	3,753,076	3,483,100	-	269,976	3,747,731
2023	284,132,061	7.10%	1.3173	3,989,040	3,778,750	-	210,290	3,958,021
2024	304,021,305	7.00%	0.6173	2,146,626	3,160,250	(470,000)	(543,624)	3,414,397
2025	312,381,891	2.75%	0.6173	2,202,893	3,448,050	(460,000)	(785,157)	2,629,239
2026	320,972,393	2.75%	0.6173	2,260,669	3,492,900	(450,000)	(782,231)	1,847,008
2027	329,799,134	2.75%	0.6173	2,319,994	3,595,300	(440,000)	(835,306)	1,011,701
2028	338,868,610	2.75%	0.6173	2,380,910	2,472,400	(300,000)	208,510	1,220,211
2029	348,187,497	2.75%	0.6173	2,443,460	2,540,000	(250,000)	153,460	1,373,671
2030	357,762,653	2.75%	0.6173	2,507,688	2,570,000	-	(62,312)	1,311,358
2031	367,601,126	2.75%	0.6173	2,573,639	2,645,000	-	(71,361)	1,239,998
2032	377,710,157	2.75%	0.6173	2,641,361	2,662,500	-	(21,139)	1,218,859
2033	388,097,186	2.75%	0.6173	2,710,900	2,725,000	-	(14,100)	1,204,760
2034	398,769,859	2.75%	0.6173	2,782,307	2,480,000	-	302,307	1,507,066
2035	409,736,030	2.75%	0.6173	2,855,630	2,492,500	-	363,130	1,870,197
2036	421,003,771	2.75%	0.6173	2,930,923	2,500,000	-	430,923	2,301,120
2037	432,581,375	2.75%	0.6173	3,008,238	2,452,500	-	555,738	2,856,858
2038	444,477,362	2.75%	0.6173	3,087,630	2,602,500	-	485,130	3,341,987
2039	456,700,490	2.75%	0.6173	3,169,155	2,540,000	-	629,155	3,971,142
2040	469,259,753	2.75%	0.6173	3,252,871	2,625,000	-	627,871	4,599,013
2041	482,164,397	2.75%	0.6173	3,338,836	-	-	3,338,836	7,937,849
2042	495,423,918	2.75%	0.6173	3,427,113	-	-	3,427,113	11,364,962
2043	509,048,075	2.75%	0.6173	3,517,763	-	-	3,517,763	14,882,725
2044	523,046,897	2.75%	0.6173	3,610,850	-	-	3,610,850	18,493,575
2045	537,430,687	2.75%	0.6173	3,706,440	-	-	3,706,440	22,200,015
2046	552,210,031	2.75%	0.6173	3,804,602	-	-	3,804,602	26,004,617
2047	567,395,807	2.75%	0.6173	3,905,404	-	-	3,905,404	29,910,022
2048	582,999,191	2.75%	0.6173	4,008,919	-	-	4,008,919	33,918,940
2049	599,031,669	2.75%	0.6173	4,115,219	-	-	4,115,219	38,034,159
2050	615,505,040	2.75%	0.6173	4,224,379	-	-	4,224,379	42,258,539



Excelsior Springs School District

Clay and Ray County, Missouri



Bonding Capacity Recapture Schedule

Calendar Year	Locally Assessed Valuation	State Assessed Valuation*	TIF Assessed Valuation	Total Assessed Property	15% of Assessed Valuation	DSF Balance	September Interest Payment	Gross Bonding Capacity	Principal Outstanding	Net Bonding Capacity	Remaining Debt Capacity
2023	284,132,061	8,479,963	1,968,920	294,580,944	44,187,142	3,958,021	735,125	47,410,038	32,280,000	15,130,038	15,130,038
2024	304,021,305	8,691,962	1,968,920	314,682,188	47,202,328	3,414,397	706,525	49,910,200	30,590,000	19,320,200	19,320,200
2025	312,381,891	8,909,262	1,968,920	323,260,073	48,489,011	2,629,239	671,450	50,446,800	28,555,000	21,891,800	21,891,800
2026	320,972,393	9,131,993	1,968,920	332,073,306	49,810,996	1,847,008	635,150	51,022,854	26,405,000	24,617,854	24,617,854
2027	329,799,134	9,360,293	1,968,920	341,128,347	51,169,252	1,011,701	596,200	51,584,753	24,080,000	27,504,753	27,504,753
2028	338,868,610	9,594,300	1,968,920	350,431,830	52,564,775	1,220,211	570,000	53,214,986	22,800,000	30,414,986	30,414,986
2029	348,187,497	9,834,158	1,968,920	359,990,575	53,998,586	1,373,671		55,372,257	21,400,000	33,972,257	33,972,257
2030	357,762,653	10,080,012	1,968,920	369,811,585	55,471,738	1,311,358		56,783,096	19,900,000	36,883,096	36,883,096
2031	367,601,126	10,332,012	1,968,920	379,902,058	56,985,309	1,239,998		58,225,307	18,250,000	39,975,307	39,975,307
2032	377,710,157	10,590,312	1,968,920	390,269,389	58,540,408	1,218,859		59,759,267	16,500,000	43,259,267	43,259,267
2033	388,097,186	10,855,070	1,968,920	400,921,176	60,138,176	1,204,760		61,342,936	14,600,000	46,742,936	46,742,936
2034	398,769,859	11,126,447	1,968,920	411,865,226	61,779,784	1,507,066		63,286,850	12,850,000	50,436,850	50,436,850
2035	409,736,030	11,404,608	1,968,920	423,109,558	63,466,434	1,870,197		65,336,630	11,000,000	54,336,630	54,336,630
2036	421,003,771	11,689,723	1,968,920	434,662,414	65,199,362	2,301,120		67,500,482	9,050,000	58,450,482	58,450,482
2037	432,581,375	11,981,966	1,968,920	446,532,261	66,979,839	2,856,858		69,836,697	7,050,000	62,786,697	62,786,697
2038	444,477,362	12,281,515	1,968,920	458,727,798	68,809,170	3,341,987		72,151,157	4,800,000	67,351,157	67,351,157
2039	456,700,490	12,588,553	1,968,920	471,257,963	70,688,694	3,971,142		74,659,837	2,500,000	72,159,837	72,159,837
2040	469,259,753	12,903,267	1,968,920	484,131,941	72,619,791	4,599,013		77,218,804	-	77,218,804	77,218,804
2041	482,164,397	13,225,849	1,968,920	497,359,165	74,603,875	7,937,849		82,541,724	-	82,541,724	82,541,724
2042	495,423,918	13,556,495	1,968,920	510,949,333	76,642,400	11,364,962		88,007,362	-	88,007,362	88,007,362
2043	509,048,075	13,895,407	1,968,920	524,912,403	78,736,860	14,882,725		93,619,585	-	93,619,585	93,619,585
2044	523,046,897	14,242,793	1,968,920	539,258,610	80,888,791	18,493,575		99,382,366	-	99,382,366	99,382,366
2045	537,430,687	14,598,862	1,968,920	553,998,469	83,099,770	22,200,015		105,299,785	-	105,299,785	105,299,785

*Estimated - will need to survey all railroad and utility companies in Clay and Ray County



Excelsior Springs School District

Clay and Ray County, Missouri

Summary of Revenue Projections

STIFEL

Calendar Year	Assessed Valuation	Growth Rate	Tax Levy	Taxes Assessed	Taxes Collected	Collection Rate	Interest Income	Other Revenue	Total Revenue
2016	218,647,933	4.33%	0.9500	2,077,155	2,044,996	98.45%	37,111	181,136	2,263,243
2017	221,600,395	1.35%	0.9500	2,105,204	2,089,499	99.25%	15,000	187,473	2,291,972
2018	223,866,828	1.02%	0.9500	2,126,735	2,113,532	99.38%	47,481	229,157	2,390,170
2019	229,358,033	2.45%	1.0200	2,339,452	2,296,116	98.15%	51,036	184,265	2,531,417
2020	238,389,098	3.94%	1.1453	2,730,270	2,669,820	97.79%	39,936	271,893	2,981,649
2021	242,919,947	1.90%	1.1453	2,782,162	2,821,715	101.42%	27,895	236,786	3,086,396
2022	265,291,932	9.21%	1.3229	3,509,547	3,474,451	99.00%	30,000	248,625	3,753,076
2023	284,132,061	7.10%	1.3173	3,742,872	3,705,443	99.00%	30,000	253,597	3,989,040
2024	304,021,305	7.00%	0.6173	1,876,724	1,857,956	99.00%	30,000	258,669	2,146,626
2025	312,381,891	2.75%	0.6173	1,928,333	1,909,050	99.00%	30,000	263,843	2,202,893
2026	320,972,393	2.75%	0.6173	1,981,363	1,961,549	99.00%	30,000	269,120	2,260,669
2027	329,799,134	2.75%	0.6173	2,035,850	2,015,492	99.00%	30,000	274,502	2,319,994
2028	338,868,610	2.75%	0.6173	2,091,836	2,070,918	99.00%	30,000	279,992	2,380,910
2029	348,187,497	2.75%	0.6173	2,149,361	2,127,868	99.00%	30,000	285,592	2,443,460
2030	357,762,653	2.75%	0.6173	2,208,469	2,186,384	99.00%	30,000	291,304	2,507,688
2031	367,601,126	2.75%	0.6173	2,269,202	2,246,510	99.00%	30,000	297,130	2,573,639
2032	377,710,157	2.75%	0.6173	2,331,605	2,308,289	99.00%	30,000	303,072	2,641,361
2033	388,097,186	2.75%	0.6173	2,395,724	2,371,767	99.00%	30,000	309,134	2,710,900
2034	398,769,859	2.75%	0.6173	2,461,606	2,436,990	99.00%	30,000	315,316	2,782,307
2035	409,736,030	2.75%	0.6173	2,529,301	2,504,008	99.00%	30,000	321,623	2,855,630
2036	421,003,771	2.75%	0.6173	2,598,856	2,572,868	99.00%	30,000	328,055	2,930,923
2037	432,581,375	2.75%	0.6173	2,670,325	2,643,622	99.00%	30,000	334,616	3,008,238
2038	444,477,362	2.75%	0.6173	2,743,759	2,716,321	99.00%	30,000	341,309	3,087,630
2039	456,700,490	2.75%	0.6173	2,819,212	2,791,020	99.00%	30,000	348,135	3,169,155
2040	469,259,753	2.75%	0.6173	2,896,740	2,867,773	99.00%	30,000	355,098	3,252,871
2041	482,164,397	2.75%	0.6173	2,976,401	2,946,637	99.00%	30,000	362,200	3,338,836
2042	495,423,918	2.75%	0.6173	3,058,252	3,027,669	99.00%	30,000	369,444	3,427,113
2043	509,048,075	2.75%	0.6173	3,142,354	3,110,930	99.00%	30,000	376,832	3,517,763
2044	523,046,897	2.75%	0.6173	3,228,768	3,196,481	99.00%	30,000	384,369	3,610,850
2045	537,430,687	2.75%	0.6173	3,317,560	3,284,384	99.00%	30,000	392,056	3,706,440
2046	552,210,031	2.75%	0.6173	3,408,793	3,374,705	99.00%	30,000	399,898	3,804,602
2047	567,395,807	2.75%	0.6173	3,502,534	3,467,509	99.00%	30,000	407,895	3,905,404
2048	582,999,191	2.75%	0.6173	3,598,854	3,562,865	99.00%	30,000	416,053	4,008,919
2049	599,031,669	2.75%	0.6173	3,697,822	3,660,844	99.00%	30,000	424,374	4,115,219
2050	615,505,040	2.75%	0.6173	3,799,513	3,761,517	99.00%	30,000	432,862	4,224,379
2051	632,431,429	2.75%	0.6173	3,903,999	3,864,959	99.00%	30,000	441,519	4,336,478
2052	649,823,293	2.75%	0.6173	4,011,359	3,971,246	99.00%	30,000	450,350	4,451,595
2053	667,693,434	2.75%	0.6173	4,121,672	4,080,455	99.00%	30,000	459,357	4,569,811
2054	686,055,003	2.75%	0.6173	4,235,018	4,192,667	99.00%	30,000	468,544	4,691,211
2055	704,921,516	2.75%	0.6173	4,351,481	4,307,966	99.00%	30,000	477,915	4,815,880



Excelsior Springs School District

Clay and Ray County, Missouri

Fund 4 - Lease Cash Flow Analysis

STIFEL

2023 Levy Transfer to fund \$35,000,000 Lease assumed

Calendar Year	Assessed Valuation	Growth Rate	Tax Levy	Total Revenue	Hypothetical 2023 Lease	Surplus (Deficit)	Fund Balance
2024	304,021,305	7.00%	0.5000	1,659,905	1,620,764	39,142	39,142
2025	312,381,891	2.75%	0.5000	1,704,290	1,648,250	56,040	95,182
2026	320,972,393	2.75%	0.5000	1,749,873	1,698,250	51,623	146,805
2027	329,799,134	2.75%	0.5000	1,796,687	1,745,875	50,812	197,617
2028	338,868,610	2.75%	0.5000	1,844,764	1,791,125	53,639	251,257
2029	348,187,497	2.75%	0.5000	1,894,140	1,839,000	55,140	306,397
2030	357,762,653	2.75%	0.5000	1,944,849	1,894,263	50,587	356,984
2031	367,601,126	2.75%	0.5000	1,996,928	1,941,438	55,491	412,475
2032	377,710,157	2.75%	0.5000	2,050,414	1,995,763	54,652	467,126
2033	388,097,186	2.75%	0.5000	2,105,345	2,051,763	53,582	520,709
2034	398,769,859	2.75%	0.5000	2,161,760	2,109,200	52,560	573,269
2035	409,736,030	2.75%	0.5000	2,219,699	2,167,838	51,862	625,131
2036	421,003,771	2.75%	0.5000	2,279,205	2,227,438	51,767	676,898
2037	432,581,375	2.75%	0.5000	2,340,319	2,287,763	52,556	729,455
2038	444,477,362	2.75%	0.5000	2,403,085	2,348,575	54,510	783,964
2039	456,700,490	2.75%	0.5000	2,467,548	3,424,638	(957,090)	(173,125)
2040	469,259,753	2.75%	0.5000	2,533,754	3,487,500	(953,746)	(1,126,872)
2041	482,164,397	2.75%	0.5000	2,601,750	3,577,763	(976,013)	(2,102,884)
2042	495,423,918	2.75%	0.5000	2,671,585	3,618,763	(947,177)	(3,050,062)
2043	509,048,075	2.75%	0.5000	2,743,310	3,697,400	(954,090)	(4,004,152)
2044	523,046,897	2.75%	0.5000	2,816,974	3,766,538	(949,563)	(4,953,715)
2045	537,430,687	2.75%	0.5000	2,892,632	3,851,175	(958,543)	(5,912,258)
2046	552,210,031	2.75%	0.5000	2,970,337	3,920,125	(949,788)	(6,862,047)
2047	567,395,807	2.75%	0.5000	3,050,144	4,008,625	(958,481)	(7,820,528)
2048	582,999,191	2.75%	0.5000	3,132,112	4,085,250	(953,138)	(8,773,666)
2049	599,031,669	2.75%	0.5000	3,216,298	-	3,216,298	(5,557,368)
2050	615,505,040	2.75%	0.5000	3,302,763	-	3,302,763	(2,254,606)



Excelsior Springs School District

Clay and Ray County, Missouri

Summary of Revenue Projections

STIFEL

Calendar Year	Assessed Valuation	Growth Rate	Tax Levy	Taxes Assessed	Taxes Collected	Collection Rate	Interest Income	Other Revenue	Total Revenue
2024	304,021,305	7.00%	0.5000	1,520,107	1,504,905	99.00%	5,000	150,000	1,659,905
2025	312,381,891	2.75%	0.5000	1,561,909	1,546,290	99.00%	5,000	153,000	1,704,290
2026	320,972,393	2.75%	0.5000	1,604,862	1,588,813	99.00%	5,000	156,060	1,749,873
2027	329,799,134	2.75%	0.5000	1,648,996	1,632,506	99.00%	5,000	159,181	1,796,687
2028	338,868,610	2.75%	0.5000	1,694,343	1,677,400	99.00%	5,000	162,365	1,844,764
2029	348,187,497	2.75%	0.5000	1,740,937	1,723,528	99.00%	5,000	165,612	1,894,140
2030	357,762,653	2.75%	0.5000	1,788,813	1,770,925	99.00%	5,000	168,924	1,944,849
2031	367,601,126	2.75%	0.5000	1,838,006	1,819,626	99.00%	5,000	172,303	1,996,928
2032	377,710,157	2.75%	0.5000	1,888,551	1,869,665	99.00%	5,000	175,749	2,050,414
2033	388,097,186	2.75%	0.5000	1,940,486	1,921,081	99.00%	5,000	179,264	2,105,345
2034	398,769,859	2.75%	0.5000	1,993,849	1,973,911	99.00%	5,000	182,849	2,161,760
2035	409,736,030	2.75%	0.5000	2,048,680	2,028,193	99.00%	5,000	186,506	2,219,699
2036	421,003,771	2.75%	0.5000	2,105,019	2,083,969	99.00%	5,000	190,236	2,279,205
2037	432,581,375	2.75%	0.5000	2,162,907	2,141,278	99.00%	5,000	194,041	2,340,319
2038	444,477,362	2.75%	0.5000	2,222,387	2,200,163	99.00%	5,000	197,922	2,403,085
2039	456,700,490	2.75%	0.5000	2,283,502	2,260,667	99.00%	5,000	201,880	2,467,548
2040	469,259,753	2.75%	0.5000	2,346,299	2,322,836	99.00%	5,000	205,918	2,533,754
2041	482,164,397	2.75%	0.5000	2,410,822	2,386,714	99.00%	5,000	210,036	2,601,750
2042	495,423,918	2.75%	0.5000	2,477,120	2,452,348	99.00%	5,000	214,237	2,671,585
2043	509,048,075	2.75%	0.5000	2,545,240	2,519,788	99.00%	5,000	218,522	2,743,310
2044	523,046,897	2.75%	0.5000	2,615,234	2,589,082	99.00%	5,000	222,892	2,816,974
2045	537,430,687	2.75%	0.5000	2,687,153	2,660,282	99.00%	5,000	227,350	2,892,632
2046	552,210,031	2.75%	0.5000	2,761,050	2,733,440	99.00%	5,000	231,897	2,970,337
2047	567,395,807	2.75%	0.5000	2,836,979	2,808,609	99.00%	5,000	236,535	3,050,144
2048	582,999,191	2.75%	0.5000	2,914,996	2,885,846	99.00%	5,000	241,266	3,132,112
2049	599,031,669	2.75%	0.5000	2,995,158	2,965,207	99.00%	5,000	246,091	3,216,298
2050	615,505,040	2.75%	0.5000	3,077,525	3,046,750	99.00%	5,000	251,013	3,302,763



Excelsior Springs School District

Clay and Ray County, Missouri

Levy Transfer of 70 Cents - Impact to Operational Funds

STIFEL

Future Issues Assumed as Shown

Calendar Year	Assessed Valuation	Growth Rate	Levy Transfer Amount	Total Estimated Revenue	Hypothetical Lease Payments	CTF Transfers Out	Additional Revenue Available	Cumulative Excess/ (Deficit)
2023	284,132,061	7.10%	-	-	-	-	-	-
2024	304,021,305	7.00%	0.7000	2,256,868	1,620,764	470,000	166,104	166,104
2025	312,381,891	2.75%	0.7000	2,317,807	1,648,250	460,000	209,557	375,660
2026	320,972,393	2.75%	0.7000	2,380,399	1,698,250	450,000	232,149	607,809
2027	329,799,134	2.75%	0.7000	2,444,689	1,745,875	440,000	258,814	866,623
2028	338,868,610	2.75%	0.7000	2,510,724	1,791,125	300,000	419,599	1,286,222
2029	348,187,497	2.75%	0.7000	2,578,551	1,839,000	250,000	489,551	1,775,774
2030	357,762,653	2.75%	0.7000	2,648,220	1,894,263	-	753,957	2,529,731
2031	367,601,126	2.75%	0.7000	2,719,779	1,941,438	-	778,341	3,308,072
2032	377,710,157	2.75%	0.7000	2,793,280	1,995,763	-	797,518	4,105,590
2033	388,097,186	2.75%	0.7000	2,868,777	2,051,763	-	817,015	4,922,605
2034	398,769,859	2.75%	0.7000	2,946,324	2,109,200	-	837,124	5,759,729
2035	409,736,030	2.75%	0.7000	3,025,977	2,167,838	-	858,139	6,617,868
2036	421,003,771	2.75%	0.7000	3,107,792	2,227,438	-	880,355	7,498,223
2037	432,581,375	2.75%	0.7000	3,191,830	2,287,763	-	904,067	8,402,291
2038	444,477,362	2.75%	0.7000	3,278,150	2,348,575	-	929,575	9,331,866
2039	456,700,490	2.75%	0.7000	3,366,815	3,424,638	-	(57,823)	9,274,043
2040	469,259,753	2.75%	0.7000	3,457,888	3,487,500	-	(29,612)	9,244,431
2041	482,164,397	2.75%	0.7000	3,551,435	3,577,763	-	(26,327)	9,218,104
2042	495,423,918	2.75%	0.7000	3,647,525	3,618,763	-	28,762	9,246,866
2043	509,048,075	2.75%	0.7000	3,746,225	3,697,400	-	48,825	9,295,691
2044	523,046,897	2.75%	0.7000	3,847,607	3,766,538	-	81,070	9,376,760
2045	537,430,687	2.75%	0.7000	3,951,745	3,851,175	-	100,570	9,477,330
2046	552,210,031	2.75%	0.7000	4,058,712	3,920,125	-	138,587	9,615,917
2047	567,395,807	2.75%	0.7000	4,168,588	4,008,625	-	159,963	9,775,880
2048	582,999,191	2.75%	0.7000	4,281,450	4,085,250	-	196,200	9,972,080
2049	599,031,669	2.75%	0.7000	4,397,380	-	-	4,397,380	14,369,461
2050	615,505,040	2.75%	0.7000	4,516,463	-	-	4,516,463	18,885,923
2051	632,431,429	2.75%	0.7000	4,638,783	-	-	4,638,783	23,524,706
2052	649,823,293	2.75%	0.7000	4,764,429	-	-	4,764,429	28,289,135
2053	667,693,434	2.75%	0.7000	4,893,492	-	-	4,893,492	33,182,627
2054	686,055,003	2.75%	0.7000	5,026,065	-	-	5,026,065	38,208,693
2055	704,921,516	2.75%	0.7000	5,162,244	-	-	5,162,244	43,370,937

Step	BS/CTAC	BS+20/ICE	MS/CCEC	MS+15/CCEC+15	MS+30/CCEC+30	MS+45/Spec/CCEC+45	Step
1	39000	\$39,500	\$41,000	\$42,000	\$43,000	\$44,000	1
2	\$39,600	\$40,200	\$42,100	\$43,100	\$44,100	\$45,200	2
3	\$40,200	\$40,900	\$43,200	\$44,200	\$45,200	\$46,400	3
4	\$40,800	\$41,600	\$44,300	\$45,300	\$46,300	\$47,600	4
5	\$41,400	\$42,300	\$45,400	\$46,400	\$47,400	\$48,800	5
6	\$42,000	\$43,000	\$46,500	\$47,500	\$48,500	\$50,000	6
7	\$42,600	\$43,700	\$47,600	\$48,600	\$49,600	\$51,200	7
8	\$43,200	\$44,400	\$48,700	\$49,700	\$50,700	\$52,400	8
9	\$43,800	\$45,100	\$49,800	\$50,800	\$51,800	\$53,600	9
10	\$44,400	\$45,800	\$50,900	\$51,900	\$52,900	\$54,800	10
11	\$45,000	\$46,500	\$52,000	\$53,000	\$54,000	\$56,000	11
12	\$45,600	\$47,200	\$53,100	\$54,100	\$55,100	\$57,200	12
13	\$46,200	\$47,900	\$54,200	\$55,200	\$56,200	\$58,400	13
14	\$46,800	\$48,600	\$55,300	\$56,300	\$57,300	\$59,600	14
15	\$47,400	\$49,300	\$56,400	\$57,400	\$58,400	\$60,800	15
16	\$48,000	\$50,000	\$57,500	\$58,500	\$59,500	\$62,000	16
17	\$48,600	\$50,700	\$58,600	\$59,600	\$60,600	\$63,200	17
18	\$49,200	\$51,400	\$59,700	\$60,700	\$61,700	\$64,400	18
19	\$49,800	\$52,100	\$60,800	\$61,800	\$62,800	\$65,600	19
20	\$50,400	\$52,800	\$61,900	\$62,900	\$63,900	\$66,800	20
21	\$51,000	\$53,500	\$63,000	\$64,000	\$65,000	\$68,000	21
22	\$51,600	\$54,200	\$64,100	\$65,100	\$66,100	\$69,200	22
23	\$52,200	\$54,900	\$65,200	\$66,200	\$67,200	\$70,400	23
24	\$52,800	\$55,600	\$66,300	\$67,300	\$68,300	\$71,600	24
25	\$53,400	\$56,300	\$67,400	\$68,400	\$69,400	\$72,800	25
26	\$54,000	\$57,000	\$68,500	\$69,500	\$70,500	\$74,000	26
27	\$54,600	\$57,700	\$69,600	\$70,600	\$71,600	\$75,200	27
28	\$55,200	\$58,400	\$70,700	\$71,700	\$72,700	\$76,400	28
29	\$55,800	\$59,100	\$71,800	\$72,800	\$73,800	\$77,600	29
30	\$56,400	\$59,800	\$72,900	\$73,900	\$74,900	\$78,800	30

Step	Assist Supt.	HS Principal	MC/CC Principal	Elem Prin	DIRECT	Ass't HS	Ass't MS	Ass't Elem	Step
1	103792	101400	91000	88837	93600	84058	76710	75197	1
2	106507	103700	93175	91007	95565	86103	78590	76967	2
3	109222	106000	95350	93177	97530	88148	80470	78737	3
4	111937	108300	97525	95347	99495	90193	82350	80507	4
5	114652	110600	99700	97517	101460	92238	84230	82277	5
6	117367	112900	101875	99687	103425	94283	86110	84047	6
7	120082	115200	104050	101857	105390	96328	87990	85817	7
8	122797	117500	106225	104027	107355	98373	89870	87587	8
9	125512	119800	108400	106197	109320	100418	91750	89357	9
10	128227	122100	110575	108367	111285	102463	93630	91127	10
11	130942	124400	112750	110537	113250	104508	95510	92897	11
12	133657	126700	114925	112707	115215	106553	97390	94667	12
13	136372	129000	117100	114877	117180	108598	99270	96437	13
14	139087	131300	119275	117047	119145	110643	101150	98207	14
15	141802	133600	121450	119217	121110	112688	103030	99977	15
16	144517	135900	123625	121387	123075	114733	104910	101747	16
17	147232	138200	125800	123557	125040	116778	106790	103517	17
18	149947	140500	127975	125727	127005	118823	108670	105287	18
19	152662	142800	130150	127897	128970	120868	110550	107057	19
20	155377	145100	132325	130067	130935	122913	112430	108827	20
21	158092	147400	134500	132237	132900	124958	114310	110597	21
22	160807	149700	136675	134407	134865	127003	116190	112367	22
23	163522	152000	138850	136577	136830	129048	118070	114137	23
24	166237	154300	141025	138747	138795	131093	119950	115907	24
25	168952	156600	143200	140917	140760	133138	121830	117677	25
26	171667	158900	145375	143087	142725	135183	123710	119447	26
27	174382	161200	147550	145257	144690	137228	125590	121217	27
28	177097	163500	149725	147427	146655	139273	127470	122987	28
29	179812	165800	151900	149597	148620	141318	129350	124757	29
30	182527	168100	154075	151767	150585	143363	131230	126527	30

STEP	Secretary 1	Maintenance	Custodian	Assistant	Cross Guard	Secretary 2	Lunch Aide	Reg Nurse	Admin Asst 2	LPN/Asst	STEP
1	12.00	14.63	12.00	12.00	12.00	12.00	12.00	23.14	17.70	14.64	1
2	12.65	15.13	12.50	12.60	12.25	12.65	12.60	23.81	18.37	15.24	2
3	13.30	15.63	13.00	13.20	12.50	13.30	13.20	24.48	19.04	15.84	3
4	13.95	16.13	13.50	13.80	12.75	13.95	13.80	25.15	19.71	16.44	4
5	14.60	16.63	14.00	14.40	13.00	14.60	14.40	25.82	20.38	17.04	5
6	15.25	17.13	14.50	15.00	13.25	15.25	15.00	26.49	21.05	17.64	6
7	15.90	17.63	15.00	15.60	13.50	15.90	15.60	27.16	21.72	18.24	7
8	16.55	18.13	15.50	16.20	13.75	16.55	16.20	27.83	22.39	18.84	8
9	17.20	18.63	16.00	16.80	14.00	17.20	16.80	28.50	23.06	19.44	9
10	17.85	19.13	16.50	17.40	14.25	17.85	17.40	29.17	23.73	20.04	10
11	18.50	19.63	17.00	18.00	14.50	18.50	18.00	29.84	24.40	20.64	11
12	19.15	20.13	17.50	18.60	14.75	19.15	18.60	30.51	25.07	21.24	12
13	19.80	20.63	18.00	19.20	15.00	19.80	19.20	31.18	25.74	21.84	13
14	20.45	21.13	18.50	19.80	15.25	20.45	19.80	31.85	26.41	22.44	14
15	21.10	21.63	19.00	20.40	15.50	21.10	20.40	32.52	27.08	23.04	15
16	21.75	22.13	19.50	21.00	15.75	21.75	21.00	33.19	27.75	23.64	16
17	22.40	22.63	20.00	21.60	16.00	22.40	21.60	33.86	28.42	24.24	17
18	23.05	23.13	20.50	22.20	16.25	23.05	22.20	34.53	29.09	24.84	18
19	23.70	23.63	21.00	22.80	16.50	23.70	22.80	35.20	29.76	25.44	19
20	24.35	24.13	21.50	23.40	16.75	24.35	23.40	35.87	30.43	26.04	20
21	25.00	24.63	22.00	24.00	17.00	25.00	24.00	36.54	31.10	26.64	21
22	25.65	25.13	22.50	24.60	17.25	25.65	24.60	37.21	31.77	27.24	22
23	26.30	25.63	23.00	25.20	17.50	26.30	25.20	37.88	32.44	27.84	23
24	26.95	26.13	23.50	25.80	17.75	26.95	25.80	38.55	33.11	28.44	24
25	27.60	26.63	24.00	26.40	18.00	27.60	26.40	39.22	33.78	29.04	25
26	28.25	27.13	24.50	27.00	18.25	28.25	27.00	39.89	34.45	29.64	26
27	28.90	27.63	25.00	27.60	18.50	28.90	27.60	40.56	35.12	30.24	27
28	29.55	28.13	25.50	28.20	18.75	29.55	28.20	41.23	35.79	30.84	28
29	30.20	28.63	26.00	28.80	19.00	30.20	28.80	41.90	36.46	31.44	29
30	30.85	29.13	26.50	29.40	19.25	30.85	29.40	42.57	37.13	32.04	30

STEP	PAT	Technician 1	Technician 2	Net Admin 1	Info Sys Spec	Net Sys Admin	STEP
1	32,760.00	37,440.00	38,440.00	0.00	40,440.00	43,440.00	1
2	34,070.00	38,760.00	39,760.00	0.00	41,760.00	44,760.00	2
3	35,380.00	40,080.00	41,080.00	0.00	43,080.00	46,080.00	3
4	36,690.00	41,400.00	42,400.00	0.00	44,400.00	47,400.00	4
5	38,000.00	42,720.00	43,720.00	0.00	45,720.00	48,720.00	5
6	39,310.00	44,040.00	45,040.00	0.00	47,040.00	50,040.00	6
7	40,620.00	45,360.00	46,360.00	0.00	48,360.00	51,360.00	7
8	41,930.00	46,680.00	47,680.00	0.00	49,680.00	52,680.00	8
9	43,240.00	48,000.00	49,000.00	0.00	51,000.00	54,000.00	9
10	44,550.00	49,320.00	50,320.00	0.00	52,320.00	55,320.00	10
11	45,860.00	50,640.00	51,640.00	0.00	53,640.00	56,640.00	11
12	47,170.00	51,960.00	52,960.00	0.00	54,960.00	57,960.00	12
13	48,480.00	53,280.00	54,280.00	0.00	56,280.00	59,280.00	13
14	49,790.00	54,600.00	55,600.00	0.00	57,600.00	60,600.00	14
15	51,100.00	55,920.00	56,920.00	0.00	58,920.00	61,920.00	15
16	52,410.00	57,240.00	58,240.00	0.00	60,240.00	63,240.00	16
17	53,720.00	58,560.00	59,560.00	0.00	61,560.00	64,560.00	17
18	55,030.00	59,880.00	60,880.00	0.00	62,880.00	65,880.00	18
19	56,340.00	61,200.00	62,200.00	0.00	64,200.00	67,200.00	19
20	57,650.00	62,520.00	63,520.00	0.00	65,520.00	68,520.00	20
21	58,960.00	63,840.00	64,840.00	0.00	66,840.00	69,840.00	21
22	60,270.00	65,160.00	66,160.00	0.00	68,160.00	71,160.00	22
23	61,580.00	66,480.00	67,480.00	0.00	69,480.00	72,480.00	23
24	62,890.00	67,800.00	68,800.00	0.00	70,800.00	73,800.00	24
25	64,200.00	69,120.00	70,120.00	0.00	72,120.00	75,120.00	25
26	65,510.00	70,440.00	71,440.00	0.00	73,440.00	76,440.00	26
27	66,820.00	71,760.00	72,760.00	0.00	74,760.00	77,760.00	27
28	68,130.00	73,080.00	74,080.00	0.00	76,080.00	79,080.00	28
29	69,440.00	74,400.00	75,400.00	0.00	77,400.00	80,400.00	29
30	70,750.00	75,720.00	76,720.00	0.00	78,720.00	81,720.00	30

Informational Section

Excelsior Springs 40 (024089)
Grade Span: PK-12

132
PK Enrollment
2021-22

2,496
K-12 Enrollment
2021-22

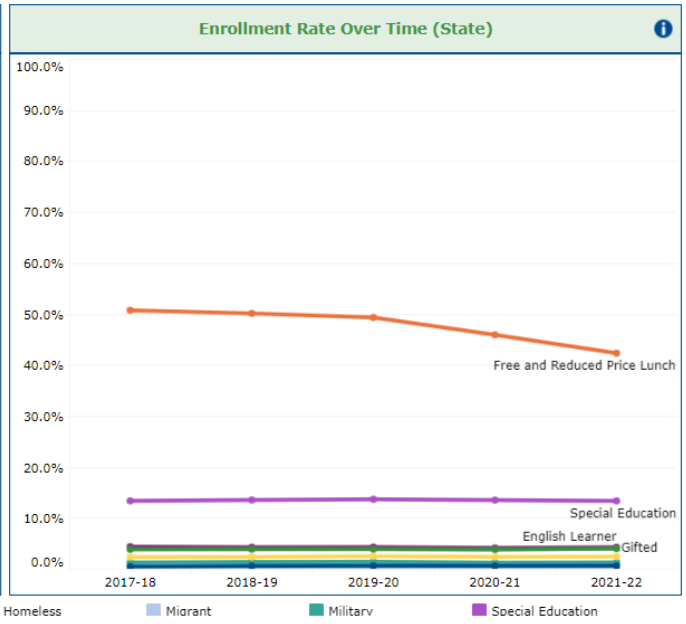
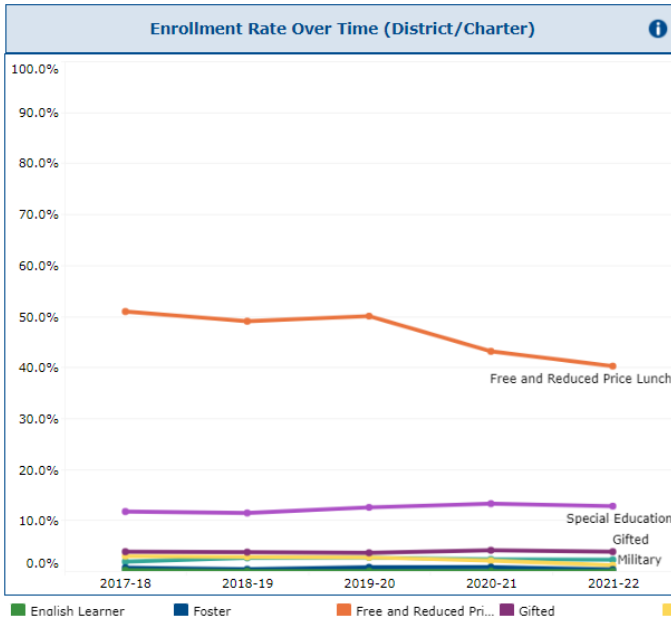
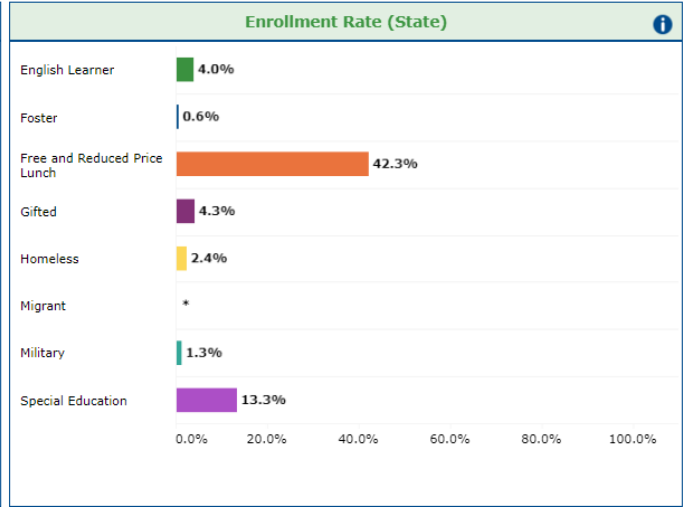
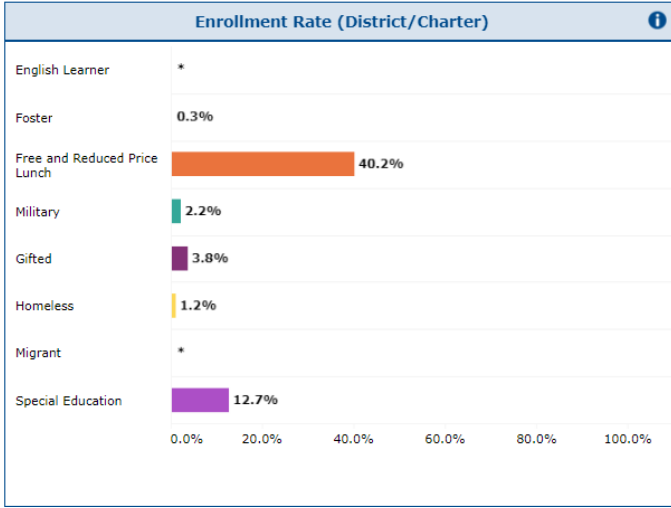
State of Missouri
Grade Span: PK-12

35,000
PK Enrollment
2021-22

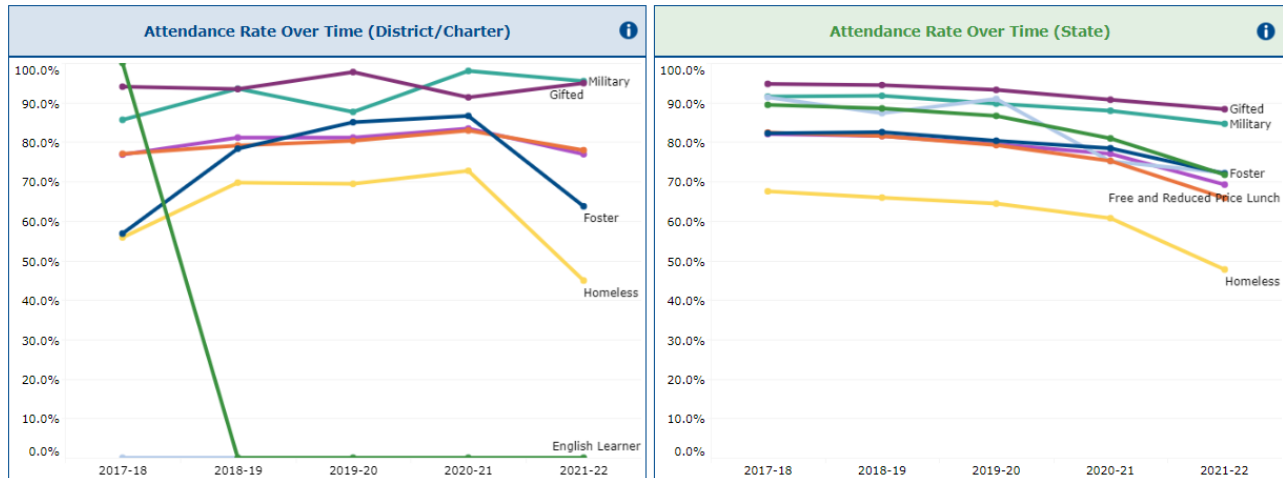
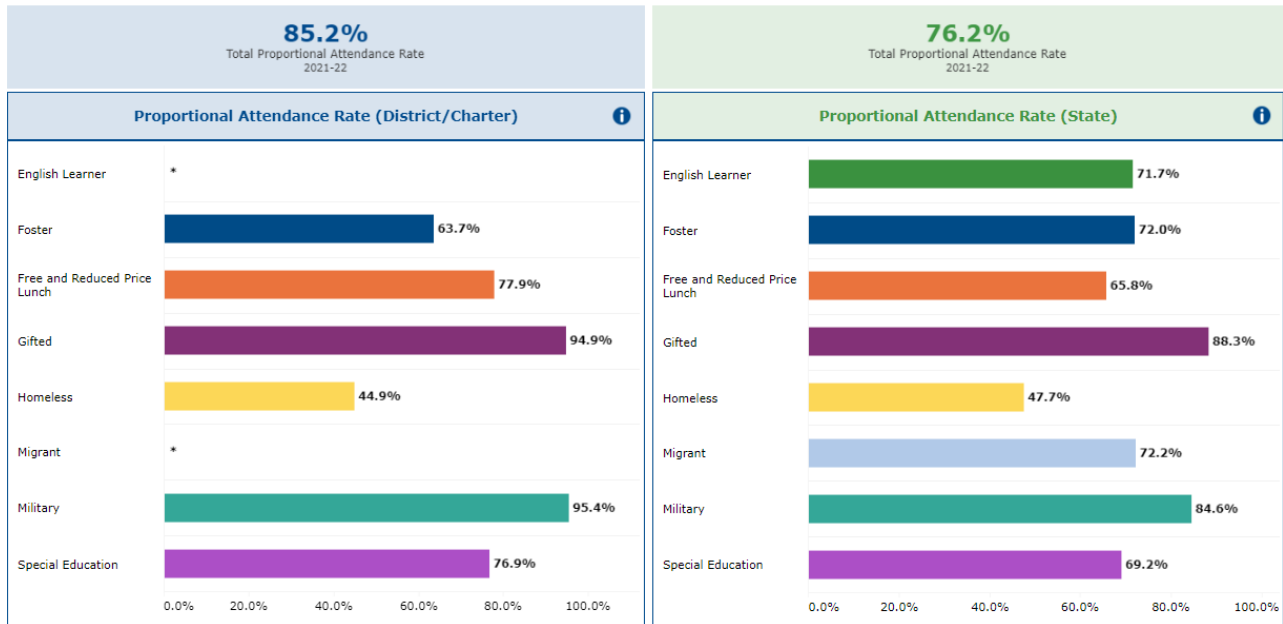
863,261
K-12 Enrollment
2021-22

Demographic

Other Demographics



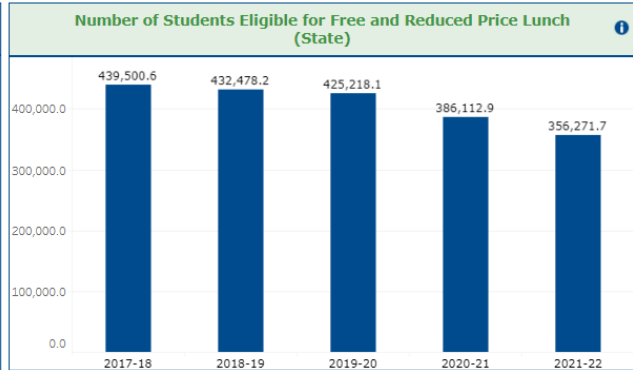
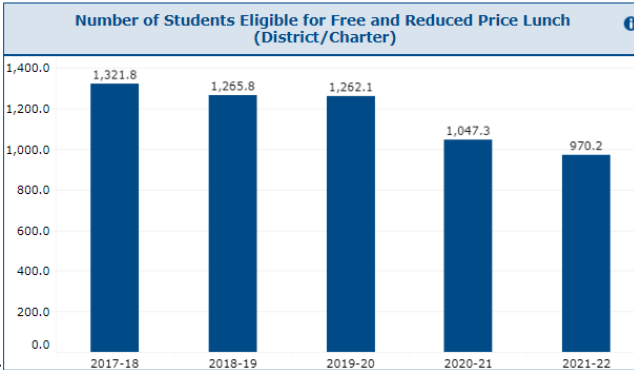
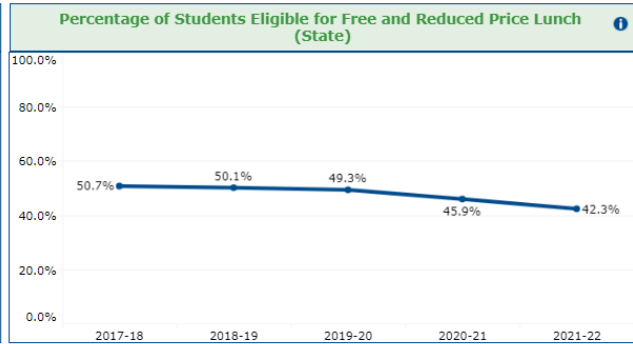
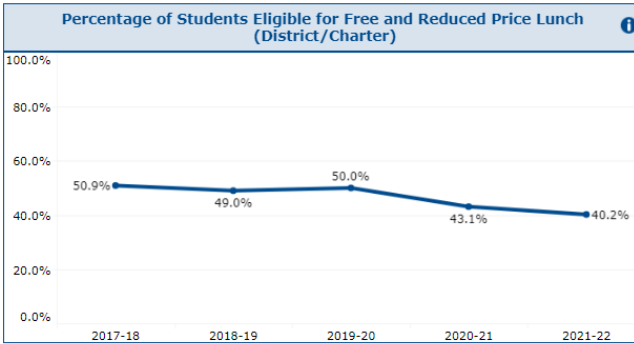
Proportional Attendance Rate



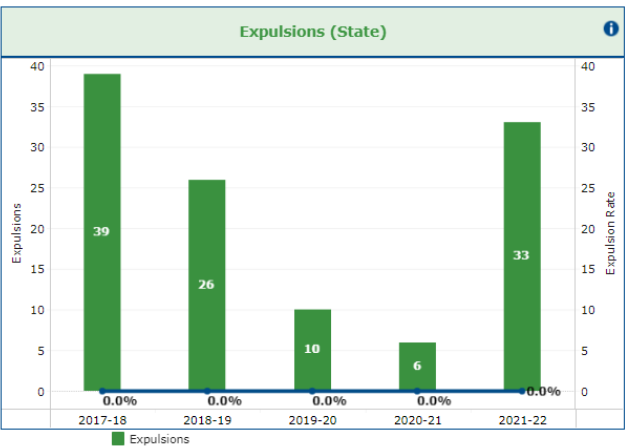
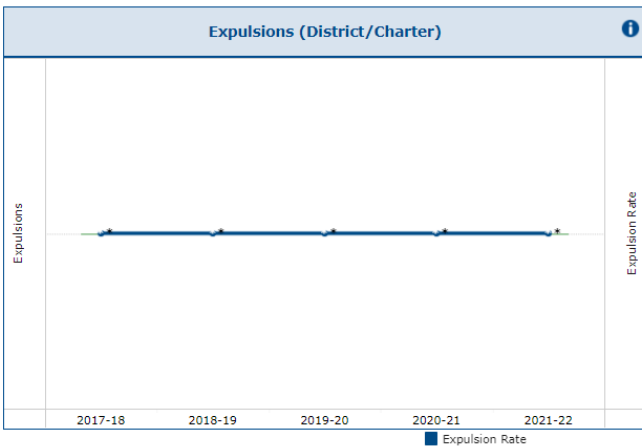
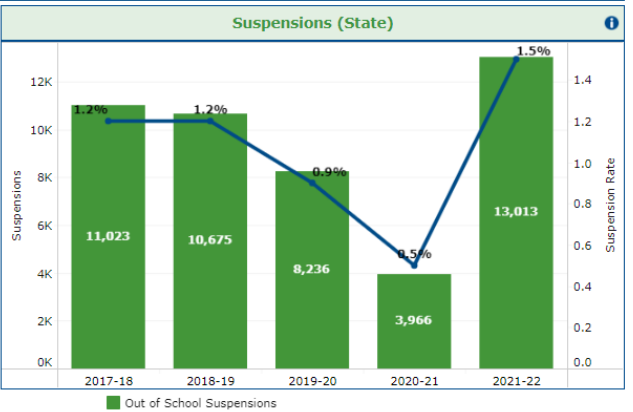
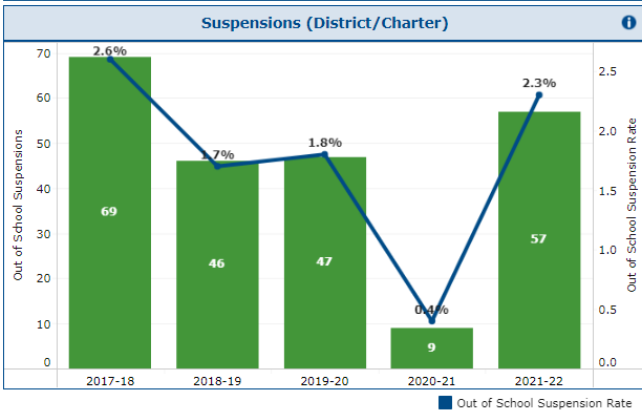
■ English Learner
 ■ Foster
 ■ Free and Reduced Pri...
 ■ Gifted
 ■ Homeless
 ■ Migrant
 ■ Military
 ■ Special Education

If the school or LEA delivered instruction virtually to a large percentage of students during the 2020-21 school year, proportional attendance rates may rise due to the statutory definition of attendance for virtual classes (Section 162.1250, Missouri's virtual education law). All students who complete virtual coursework meet the 90% attendance threshold to be counted in this metric. In many other schools or LEAs, proportional attendance rates may decrease due to COVID isolation and quarantine protocols.

Free And Reduced Price Lunch



Discipline



Glossary of Educational Terms

Account – A descriptive heading under which financial transactions are recorded that are similar in terms of a given frame of reference, such as purpose, object or source.

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

Accounting Period – A period of time for which financial statements are prepared, for example, July 1 through June 30.

Accounting System - All steps in the accounting process including recording, retrieving and reporting information on the financial position and operations of a governmental unit or any classifying of its funds, balanced account groups or organizational components.

Accounts Payable – Amounts owed on open account to private persons, firms or corporations for good and services rendered by the LEA.

Accounts Receivable – Amounts owed on open account from private persons, firms or corporations for goods and services furnished by the LEA (but not including amounts due from other funds of the same governmental unit). Taxes receivable should be recorded and reported separately in the Taxes Receivable account.

Administration – Those activities that have as their purpose the general direction, execution and control of the affairs of the LEA that are system-wide and not confined to one school, subject or phase of school activity.

Administrative Action – Any action that results in the general regulation, direction or control of the affairs of the organizational unit.

Admissions – Money received for a school-sponsored activity such as a dance or football game.

Annual Secretary of the Board Report (ASBR) – Annual financial report submitted by all public-school districts/charter schools to the Department of Education. The report is due by August 15 of each year.

Assets – Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events. Resources owned or held which have monetary value.

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) – Total regular term hours of attendance (including remedial hours) divided by calendar hours in sessions PLUS the summer school ADA (total number of hours attended in an approved summer school divided by 1,044 hours).

Basic Formula – Amounts received from the State Foundation Formula. (The actual revenue in a year equals the calculated apportionment amount for the year plus or minus prior year corrections.)

Board of Education Services – 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 administrative unit. 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 bond usually runs for a longer period of time and requires greater legal formality. Interest on bonds is limited pursuant to Section 108.170, RSMo.

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 consists of five statutory parts: (a) budget message, (2) estimated revenue with comparative revenues, (3) estimated expenditures with comparative expenditures, (4) debt amortization schedule, and (5) general budget summary. Section 67.010, RSMo, is the statutory reference governing budgets.

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

Capital Outlay – An expenditure which results in the acquisition of capital assets or additions to capital assets that 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, initial equipment, additional equipment, or replacement of equipment.

Capital Projects Unrestricted Funds Transfer – A district may transfer unrestricted funds from the Capital Projects Fund to the General (Incidental) Fund in any year in which the combined June 30 General (Incidental) and Special Revenue (Teachers) Fund unrestricted balance would be less than twenty percent of the combined General (Incidental) and Special Revenue (Teachers) Fund expenditures if the transfer was not made. There is no limit to the amount of unrestricted monies that can be transferred pursuant to this law. Districts must make the actual transfer prior to the end of the fiscal year. Districts should consider the future needs of the Capital Projects Fund prior to determining the amount of such transfer. There is no provision in state law to reverse the transfer if a district later determines the money is needed in the Capital Projects Fund. Section 165.011, RSMo.

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 restrictions as to its availability should be indicated.

Cash-Basis Accounting – The basis of accounting in which revenue and expenses are recorded in the period they are actually received or expended in cash.

Certificated Salaries – The amount regularly paid for full-time and part-time teachers in Missouri who have a valid teaching certificate.

Classified Salaries – Salaries for the costs of work performed by typically non-certificated employees.

Classroom Trust Fund – Classroom trust Fund was created to provide a separate accounting for money generated by riverboat gaming. Local districts/charter schools have great flexibility in the expenditure of this money as it is spent at the discretion of the local school district/charter schools.

Contracted Services – Services rendered by personnel who are not on the payroll of the LEA including all related expenses covered by the contract.

Deficit – (1) A negative fund balance amount (debit balance) caused by liabilities of the fund exceeding the fund’s assets. (2) The excess of expenditures over revenues in any given accounting period.

Delinquent Taxes – Taxes remaining unpaid on or after the date on which they become due and payable by statute.

Depreciation – Loss in value or service life of capital assets because of wear and tear through use, elapse of time, inadequacy or obsolescence.

District’s Levy – Refers to the tax levy extended onto the tax books and assessed to the taxpayers for a school district and includes the rate for all funds including the Debt Service Fund.

DNR Energy Loan – Amounts received from the state for energy conservation programs pursuant to Sections 160.300-160.328, RSMo.

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 – Designated obligations in the form of purchase orders, contracts or salary commitments chargeable to an appropriation and for which part of the appropriation is reserved.

Enrollment – Head count taken the last Wednesday of September of all resident and nonresident students in grades K-12 enrolled in the attendance center. Each student (part-time, full-time, or kindergarten) should be counted as one. Enrollment is not reported for prekindergarten students.

Desegregation transfer students are reported as residents of the district/charter school in which they attend school. Enrollment for students attending alternative schools and area vocational schools should be reported by the students' regular school in their home district/charter school.

Enterprise Fund – A fund established to finance and account for the acquisition, operation and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user chargers; or where the governing body of the governmental unit has decided there is a need for the periodic determination of revenues earned, expenses incurred and/or net income.

Entitlement Grant – A grant program that establishes a specific amount of funds to be distributed to each agency. Recipients of such funds determine how the funds are to be used according to the purposes authorized by the program.

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 inventory is a small percent of the item's cost; and 4) exceeds \$1,000 per unit (local board may establish a cost threshold of less than \$1,000). Certain operating system software meeting the unit cost of \$1,000 may be capitalized in the same manner as equipment.

Expenditures – Consumption of an asset or the payment of an expense.

Financial Accounting – The recording and reporting of activities and events affecting the finances 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 which 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.

Financial Institution Tax – Taxes levied on intangible assets of banks or saving and loan associations. The amount received for school purposes is a deduction in the Basic Formula calculation.

Fines, Escheats, Overplus – Amounts collected by the county(ies) 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 purpose is a deduction in the Basic Formula calculation.

Fiscal Period – Any period at the end of which the LEA determines its financial condition and the results of its operations and closes its books. It is usually a year, though not necessarily a calendar year. Excelsior Springs School District's fiscal period is July 1 through June 30.

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

Full-Time Equivalency – the amount of time for a less than full-time activity divided by the amount of time normally required in corresponding full-time activity. Full-time equivalency usually is expressed as a decimal fraction to the nearest tenth.

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.

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, receipts or expenditures on which an administrative officer wishes to maintain a close check.

Instruction – Activities dealing with the teaching of pupils in the classroom, other locations or situations and other approved media services such as television, telephone or correspondence.

Interest Expenses – A fee charged a borrower for the use of money. Interest on bonds, notes, or other evidences of indebtedness may not exceed 10 percent unless advertised, 14 percent if advertised pursuant to Section 108.170, RSMo.

Interest Income – Earnings on investments such as savings accounts, certificates of deposits and bond investments.

Interfund Transfers – Money that is taken from one fund under the control of the board of education and added to another fund under the board’s control. Interfund transfers are not receipts or expenditures of the LEA.

Invoice – An itemized list of merchandise purchased from a particular vendor. The list includes quantity, description, price, terms, date, etc.

Levy – (Verb) To impose taxes or special assessments. (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 that are payable but not necessarily due.

Local Education Agency (LEA) – An educational agency at the local level that exists primarily to operate a 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”.

M & M Surtax – Surtax on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses’ inventory tax.

Object – The commodity or service obtained from a specific expenditure.

Operating Levy – Levy for all funds of the district except the Debt Service Fund. Also referred to as the Adjusted

Operating Levy, the levy actually extended onto the tax books or the tax rate that actually generally tax revenue for the school district to use the operational purposes and capital outlay.

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 – Services rendered by personnel who are not on the payroll of the LEA and other services that are purchased by the LEA.

Restricted Fund Balances – Funds for a specified purpose.

Revenue – Additions to fund financial resources other than from interfund transfers and debt-issue proceeds.

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 salary.

School Term – A prescribed span of time when school is open and the pupils are under the guidance and direction of teachers. The minimum school term is 174 days and 1,044 hours of actual pupil attendance per Section 171.031, RSMo. (Section 171.033, RSMo, specifies exemptions to the minimum school term.

State Revenue – Amounts received from the state including Basic Formula money, transportation, career ladder, career education, Parents as Teachers, Early Childhood, etc.

Summer School – The school session carried on during the period between the end of one regular school term and the beginning of the next regular school term.

Supplies – Items with a unit cost of less than \$1,000 and last less than a year, which are expended, consumed and can be worn out, or lose their identity by becoming part of a more complex unit.

Support Services – Activities that provide administrative, technical or logistical support to program and enhance or sustain the fulfillment of the objectives of other major functions.

Tax Levy – Amount levied against the patrons of a school district by a governmental unit for the purpose of financing services performed for the common benefit.

Tuition – Money charged by the LEA or education institution for a period of time, not including special charges for books and laboratory fees, for nonresidential pupils attending the regular day in the LEA. Separate accounting must be maintained for transportation fees received from patrons and for transportation fees received from other LEAs.

Weighted Average Daily Attendance (WADA) – Total regular term hours of attendance (including remedial hours) divided by calendar hours in session PLUS the summer school ADA (total number

of hours attended in taking 25% multiplied by the Free and Reduced Lunch pupil count that exceeds the threshold of regular term ADA plus summer school ADA, plus 75% multiplied by the number of Special Education Pupil count that exceeds the threshold of regular term ADA plus summer schools ADA plus 60% multiplied by the Limited English Proficiency count that exceeds the threshold of regular term ADA plus summer school ADA.