



Platte County

TRADITION. PRIDE. VISION.

2022-23 Budget

June 2022



Platte County R-3 School District
998 Platte Falls Road
Platte City, MO 64079

www.plattecountyschooldistrict.com

BUDGET SUMMARY

1. EXECUTIVE SUMMARY

1a. Organizational

The Platte County R-3 School District (PCSD or District) is a district with a **tradition** of excellence. We **pride** ourselves on our accomplishments. Our commitment to continuous improvement has created a **vision** for the future. The District has repeatedly been recognized by the Department of Elementary and Secondary Education (DESE) as fully accredited. Strong financial management allows Platte County R-3 School District to maintain our tradition, establish points of pride, and create an ambitious vision.



The PCSD budget is a fluid document published by the District to provide the Board of Education and the community insight into the budget process from the early stages of development to eventual approval. In summary, the budget provides a financial framework by which resources are allocated to accomplish the mission of PCSD while being mindful of financial stewardship.

The vision, mission, and values depicted in **Figure 1a-1** guided the development of the Platte County R-3 School District's Comprehensive Strategic Improvement Plan (CSIP).

Major Goals and Objectives

This plan includes three strategic plan focus areas: Academics, Business, and Community (Students, Staff, Parents & Members). The overall goal and indicators of success are shown in **Figure 1a-2**. The overall goals reflect the top priorities of the District and support the meeting of the strategic challenges of the District. The goals and indicators of success were developed and are refined during the plan phase of the strategic plan process. PCSD annually publishes the results of the core measures and any identified refinement in the plan phase of the CSIP cycle.

Figure 1a-1 Strategic Plan On-A-Page.

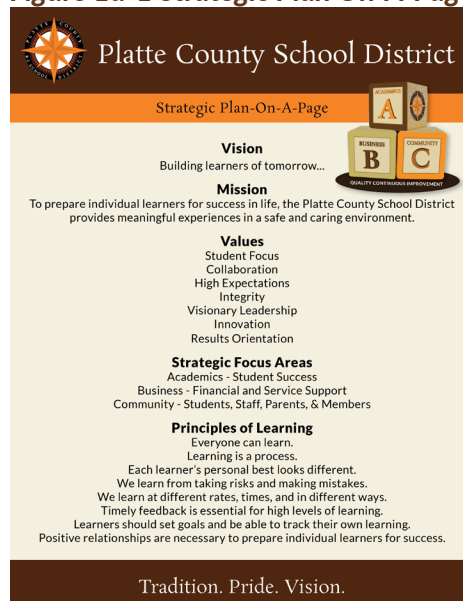


Figure 1a-2 Strategic Plan Focus Areas, Goals, Indicators of Success.

Strategic Focus Area	CSIP Goal	Indicators of Success
Academics	<i>Develop and enhance quality educational/ instructional programs to improve overall and individual student academic performance</i>	Assessment performance, survey data, observation data, applicable Missouri School Improvement Program (MSIP) measures, compliance measures
Business	<i>Proactively and responsibly manage district growth, finances, and support services to improve student achievement</i>	Survey data, observation data, fund balances, non-academic performance data, bonding capacity, bond rating
Community-Students	<i>Provide each student with a relevant education in a safe and caring environment</i>	Safe and caring performance data, survey data



Strategic Focus Area	CSIP Goal	Indicators of Success
Community-Staff	<i>Attract, retain, and develop a high quality staff</i>	Survey data, staff performance
Community - Internal and External Stakeholders	<i>Improve internal and external stakeholder communication, involvement and partnership</i>	Survey data, engagement/communication performance data

Budget Process and Timeline

The 2022-23 budget was developed over a ten-month period with input from various stakeholders through a variety of mediums. Building and program needs are assessed at the site level and final allocations are determined with this information. Ultimately, building principals and program directors are provided with an allocation which takes into account stakeholder input, enrollment projections, CSIP initiatives, Board of Education goals, and preliminary revenue projections.

Throughout the year, the budget is analyzed for discrepancies such as overspending and miscoding. Unbudgeted and/or unexpected capital improvements and maintenance needs are also considered at this time.

The overall budget is primarily driven by staff salaries and benefits, which account for approximately 80% of the operating expenditures of the District. Staff salaries and benefits are determined by a combination of the following factors:

- Revenue Projections
- Department of Elementary and Secondary Education Class Size Standards (MSIP)
- Enrollment Projections
- Market Comparisons

Figure 1a-3 shows the timeline for developing the budget.

Figure 1a-3 Budget Process and Timeline.

Budget Development Timeline	
Date/Range	Budget Development Activity
September - December	Budget is analyzed to determine adequacy, assess discrepancies, and project needs by the Superintendent, Executive Director of Business Services, Cabinet and budgetary staff.
January - February 15	Administrators/Program Directors review building and program needs to achieve strategic objectives. Input is solicited from faculty members, either directly or through a representative unit – decision matrix – building level supplies and materials will be given based on a per pupil allocation tiered for elementary/secondary with consideration given to new teacher vs. returning teacher – cap outlay will be true zero based with requests force ranked – force rank needs to be tied to strategic objectives.
February 15	Administrators/Program Directors submit technology budget requests to Technology Director and Curriculum Instruction & Assessment requests to Assistant Superintendent – Academics/Continuous Improvement. Both types of requests should be aligned to our strategic objectives.
March 1	Administrators/Program Directors submit supplies and materials, purchased services and capital outlay budget requests and rationale.
March	Current year budget/budget requests are analyzed by Superintendent, Executive Director of Business Services, Cabinet and budgetary staff.
April	Building and program budgets are communicated to Administrators/Program Directors. These allocations take into account stakeholder input, enrollment projections, Strategic Plan initiatives, Board of Education goals, and preliminary revenue projections. Salaries and benefits recommendation to the Board of Education for approval.
May	Preliminary Expenditure Budget is presented to the Board of Education for approval.
June	Preliminary Expenditure/Revenue Budget is presented to the Board of Education for approval; Present budget amendments from the prior year to the Board of Education for approval.



Budget Development Timeline

August	Board of Education approves tax rate for the upcoming school year at a public tax rate hearing.
Throughout the Year	Budget amendments are identified throughout the year and compiled for the Board of Education to approve at the end of the fiscal year. The budget is analyzed for discrepancies such as overspending and miscoding. Unbudgeted and/or unexpected capital improvements as well as maintenance needs are considered as they occur. Capital budgeting is done in accordance with a facilities maintenance plan which is reviewed annually. Monthly review of unbudgeted facilities, other purchased services and capital outlay by Cabinet.

Budget amendments are identified throughout the year and compiled for the Board of Education to approve at the end of the fiscal year.

Significant Changes and Explanation of Resources to Achieve Goals and Objectives

While developing the 2022-23 budget, a variety of issues and considerations impacted the final product. The final budget was developed balancing the characteristics of the fiscal landscape with the goals and objectives set forth by stakeholders. **Figure 1a-4** includes significant issues impacting the 2022-23 budget.

Figure 1a-4 Significant Issues Impacting the Budget.

Significant Issues Impacting the Budget	
Budget Item	Issue/Summary
Revenue: Local/County	Local Assessed Valuation. The largest portion of revenue for Platte County R-3 School District is the local property tax base which accounts for approximately 61% of the District's entire operating revenue. The District's assessed valuation increased from \$597,339,537 in FY21 to \$674,067,790 in FY22. The FY23 budget reflects a 5% increase in 2021-22 projected collections based on local economic trends and new construction.
	District Tax Levy: Operating Levy. The 2021-22 adjusted operating levy of the District is \$3.1539 per \$100 of assessed valuation which reflects a decrease of \$0.3085 from FY21.
	District Tax Levy: Debt Service Levy. The District's 2021-22 debt service levy is \$1.4783 per \$100 of assessed valuation which reflects an increase of \$0.3400 from FY21.
	District Tax Levy: Capital Improvements Levy. Voters in the Platte County R-3 School District approved a \$0.4322 capital improvements tax levy increase to fund our growth management project on April, 7, 2015. The 2021-22 capital improvements levy is \$0.3871.
	Prop C. Based upon state projections, expected Prop C revenue for 2022-23 is expected to be \$4,985,026 which would provide an increase of approximately \$742,000.
Revenue: State	Basic Formula. The final 2022-23 budget has been prepared with state formula revenues expected at \$15.8 million.
Revenue: Federal	Special Education and Title Programs. Title I, Title II, and Title IV revenues for 2022-23 school year are expected to be relatively static but are always subject to withholdings at the federal and state level.
	ESSER III. The District has been awarded \$2,173,544 in American Rescue Plan ESSER III funding.



Significant Issues Impacting the Budget

Budget Item	Issue/Summary
Expenditures	Salary Enhancements. Competitive salaries and benefits play a significant role in the attraction and retention of a quality work force. Additionally, our annual stakeholder survey identifies this as a top financial priority for the District. As a result, a recommendation of 6% increase to all schedules in addition to several range changes to address positions that are currently not market competitive has been made to the Board of Education for approval. Also included in salaries is an increase of approximately \$600,000 for added positions including instructional coaches, math interventionists, counselors, security staff, custodians for the new PCHS Rebuild space once opened, as well as transportation, technology, and business services staff.
	Board Paid Health Insurance. FY23 premiums increased from \$6,780 in FY22 to \$7,406 annually due to claim history and market trends. This is approximately a 9.23% increase.
	Other Key Expenditure Increases for FY22. New bus leases \$300,000; Second phase of upgraded staff technology devices ~\$165,000; Resources for ELA curriculum adoption as well as a comprehensive assessment platform ~\$190,000; and Improvements to facilities \$1,400,000.

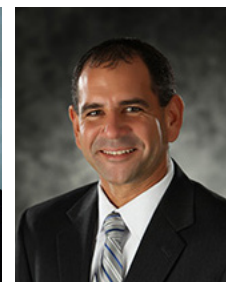
Members of the Board of Education

Figure 1a-5 Board of Education. From top to bottom, left to right: Doug Doll (President), Buffy Smith (Vice President), Sharon Sherwood (Member), Bobby Vann (Member), Karen Bryant (Member), Mike Matousek (Member), and Shawn Chiddix (Member).



First Level Administration

Figure 1a-6 First Level Administration. From left to right: Dr. Jay Harris (Superintendent of Schools), Dr. Rob Gardner (Assistant Superintendent - Personnel & Operations), Dr. Mike Brown (Assistant Superintendent - Academics & Continuous Improvement).



1b. Financial Revenue and Expenditure Summary for All Funds

The District is financially stable with a stand-alone bond rating of "AA," meaning "very strong capacity to meet our financial commitments." The District has been successful in continuing an academic focus while dealing with fluctuating funding levels at state (modified SAT and Transportation) and federal (unfunded mandates). It would appear that local revenue has stabilized and is showing signs of improvement which is encouraging; however, our enrollment is projected to continue to increase over the next five years.

While developing the 2022-23 budget, a variety of issues and considerations impacted the final product. The final budget was developed balancing the characteristics of the fiscal landscape with the goals and objectives set forth by stakeholders. The following items are significant issues impacting the 2022-23 budget.



Revenue: Local/County, Local Assessed Valuation.

The largest portion of revenue for Platte County R-3 School District is generated from the local property tax base. The District's assessed valuation increased from \$597,339,537 in FY21 to \$674,067,790 in FY22. The FY23 budget reflects a 5% increase in 2021-22 projected collections based on local economic trends and new construction. A substantial amount of residential and commercial property is currently under construction and will be taxed upon occupancy. Trends from the last three fiscal years illustrate strong growth in assessed valuation. The District experienced two major economic developments, Menards and Costco, which are reflected in the FY18 assessed valuation numbers. FY19 continued the positive growth trend but was primarily driven by residential growth. In FY20, the District saw a major hit to the commercial real estate value due to the closing of Harley Davidson. While Harley Davidson was the District's largest taxpayer, the combination of growth through reassessment, the Hancock amendment, and new construction, minimal impact to the budget was noticed. In FY21, the Harley Plant was occupied by a new owner. Melaleuca, a catalog and online wellness retailer, and is being used as a distribution center and warehouse. Additionally, an \$800M data center project, Meta, has been approved by the KC City Council. The Golden Plains Technology Park will straddle the line between Smithville and Platte County. While this project will be abated through a Chapter 100, the financial agreement will produce a 25% PILOT. Because of the high value of the real and personal property, this will produce significant tax revenue in future years. Finally, Hunt Midwest projects up to \$1.3B industrial investment near KCI Airport along I-29 and the Twin Creeks Village \$375M master plan includes an eight-phase development of 487 acres during the next 15 years. This development includes a soccer complex, entertainment, and housing.

Revenue: Local/County, District Tax Levy: Operating Levy.

The 2021-22 adjusted operating levy of the District is \$3.1539 per \$100 of assessed valuation which is \$0.3085 lower than FY21. The operating levy cannot exceed the "tax rate ceiling" for the current year without voter approval. The tax rate ceiling, determined annually, is the rate of levy which, when charged against the newly received assessed valuation of the District for the current year, excluding new construction and improvements, will produce an amount of tax revenues equal to tax revenues for the previous year increased by 5% or the Consumer Price Index, whichever is lower; however, the District cannot be required to reduce its operating levy below the minimum rate required to qualify for the highest level of state aid (currently \$2.75). Without a majority of the voters voting on the proposition, the tax rate ceiling cannot, at any time, exceed the greatest of (a) the tax rate in effect in 1984,

(b) the most recent voter-approved tax rate, or (c) \$2.75. Any increase in the District's operating levy above \$6.00 must be approved by two thirds of the voters approving the proposition. The current tax rate ceiling is \$3.4598 per \$100 of assessed valuation. In spring of 2008, the Missouri legislature passed Senate Bill 711 that now works in conjunction with the Hancock Amendment and requires all taxing entities to roll back their tax rate from the current tax rate (not the tax rate ceiling) in reassessment years. Taxing entities that are voluntarily operating below their voter approved tax ceiling are unable to increase their tax rates to their voter approved ceiling without a levy election.

Revenue: Local/County, District Tax Levy: Capital Improvements Levy.

Voters in the Platte County R-3 School District approved a \$0.4322 capital improvements tax levy increase to fund our growth management project on April 7, 2015. This levy is for a period of 20 years for the purpose of constructing, renovating, improving, furnishing and equipping school facilities, including the following:

- Repurposing Paxton School (which served grades 4-5 in the northern attendance area) to become part of Platte County High School,
- Building a new, approximate 700-student, Kindergarten-5th Grade Elementary school in Platte City allowing for the closure of Rising Star, and
- Expanding Pathfinder Elementary by adding 14 classrooms, a multi-purpose room, and additional parking, moving Barry School from grades 3-8 to grades 5-8.

The 2021-22 capital improvements levy is \$0.3871. It is anticipated the 2022-23 capital improvements levy will remain at \$0.3871 per \$100 of assessed valuation.

Revenue: Local/County, District Tax Levy: Debt Service Levy.

The District's 2021-22 debt service levy is \$1.4783 per \$100 of assessed valuation which reflects an increase of \$0.3400 from FY21. Once indebtedness has been approved by the voters and bonds are issued, the District is required under Article VI, Section 26(f) of the Missouri Constitution to levy an annual tax on all taxable tangible property therein sufficient to pay the interest and principal of the indebtedness as they fall due and to retire the same within 20 years from the date of issue. The Board of Education may set the tax rate for debt service, without limitation as to rate or amount, at the level required to make such payments. The tax levy for debt service on the District's general obligation bonds is exempt from the calculations of and limitations upon the tax rate ceiling.

PCSD currently has a total tax levy of \$5.0193 per \$100 of assessed valuation. This rate is composed of \$3.1539 for operating and \$1.4783 for debt service and \$0.3871



for capital improvements as described above. **Figure 1b-1** shows a history of the District's tax levy over the past 5 years.

Figure 1b-1 Tax Levy History.

Tax Levy History					
FUND	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PROJECTED 2022-23
Fund 001 - Operation/Incidental	3.3601	3.3145	3.4626	3.1539	3.1539
Fund 002 - Special/Teachers	0.0000	0.0000	0.0000	0.0000	0.0000
Fund 003 - Debt Service	1.2406	1.2862	1.1381	1.4783	1.4783
Fund 004 - Capital Fund	0.4186	0.4186	0.4186	0.3871	0.3871
Total	5.0193	5.0193	5.0193	5.0193	5.0193

Revenue: Local/County, Prop C. Prop C is a sales tax generated by Proposition C in the early 1980s. This revenue is considered a local source even though it is received monthly from the state on a per pupil basis. The 2022-23 Prop C sales tax payment is paid on the 2021-22 weighted average daily attendance (WADA). Due to Covid-19, DESE approved usage of the 2019-20 WADA for calculating the 2022-23 Prop C sales tax payment vs. using the 2021-22 WADA. An increase in Prop C revenue has been projected for the 2022-23 fiscal year. Based upon state projections and usage of the 2019-20 WADA, Prop C revenue for 2022-2023 is expected to be \$4,985,026 which would provide an increase of approximately \$742,000.

Figure 1b-2 Prop C History.

Prop C History		
Year	Prop C WADA Payment	District Prop C Revenue
2014-15	\$860 per WADA	\$3,260,260
2015-16	\$939 per WADA	\$3,302,917
2016-17	\$950 per WADA	\$3,706,087
2017-18	\$990 per WADA	\$3,768,786
2018-19	\$1000 per WADA	\$3,916,134
2019-20	\$1006 per WADA	\$3,945,793
2020-21	\$1000 per WADA	\$4,240,469
2021-22	\$1047 per WADA	\$4,243,352*
2022-23	\$1230 per WADA	\$4,985,026*

*projected

Revenue: State, Basic Formula. State revenues are positively impacted by increased average daily attendance and a State Adequacy Target (SAT) that

is projected to remain steady. State revenues are dependent upon income tax and sales tax.

The final 2022-23 budget has been prepared with state formula revenues expected at \$15.8 million, see **Figure 1b-3**.

Figure 1b-3 Formula Aid.

Formula Aid		
Year	Formula Calculation	Actual Payment
2017-18	\$13,860,550	\$14,340,946
2018-19	\$14,479,705	\$14,491,559
2019-20	\$15,452,030	\$14,072,068
2020-21	\$17,031,922	\$16,533,044
2021-22	\$16,422,142	\$16,422,142*
2022-23	\$15,813,166	\$15,813,166*

*projected

Revenue: State, Transportation. The DESE transportation program provides public school districts with 75% maximum reimbursement entitlement of their allowable costs eligible for state aid. The District is expecting an increase of approximately \$800,000 in 2022-23 as the Governor recently approved fully funding the Transportation formula.

Revenue: Federal, Special Education and Title Programs.

Title I, Title II and Title IVA revenues for 2022-23 school year are expected to be relatively static, but are always subject to withholdings at the federal and state level.

Under the Elementary and Secondary School Emergency Relief Programs (ESSER), established in the Coronavirus Aid, Relief, and Economic Security



(CARES) Act, Pub. L. No. 116-136 (March 27, 2020), and further funded under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Pub. L. No. 116-260 (December 27, 2020) and the American Rescue Plan (ARP) Act of 2021, Pub. L. No. 117-2 (March 11, 2021), the U.S. Department of Education (Department) awarded grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs) that receive funds under part A of title I of the Elementary and Secondary Education Act of 1965 (ESEA), including charter schools that are LEAs, with emergency relief funds to address the impact the COVID-19 pandemic has had, and continues to have, on elementary and secondary schools across the Nation.

To date, the District has received \$1,029,120 in CARES funding, \$230,421 ESSER Part I, and \$966,039 ESSER Part II. The District has been allocated \$2,173,544 American Rescue Plan ESSER Part III and anticipates receiving these funds in 2022-23. These funds are reflected in the 2022-23 budget.

Expenditures. This budget is developed with the best and most recent information available to school district officials and the Board of Education. As referenced, budget revisions may be made during the year to accommodate for unforeseen circumstances. The District has a long-standing tradition of fiscal stability and the Board of Education is committed to continue this level of financial excellence for the future. The District is proud to call itself a “Quality Continuous Improvement” organization. The District has been engaged in this approach since 2011 when it was used for revising the CSIP. Within the framework of “Quality,” the expenditures are determined based on aligning to organizational goals and objectives which are annually revised based on cycles of learning that reveal the effectiveness of each approach.

The 2016-17 school year resulted in a deficit budget due to a combination of higher than budgeted costs associated with operating new square footage and revenue growth lagging. This resulted in a reduction in year-end fund balances. Consequently, much focus has been devoted to increasing fund balances. The FY20 budget was projected to end with a surplus; however, funding was cut due to the COVID-19 pandemic. These

funding cuts also impacted the FY21 budget. However, the budget withholds were released toward the end of FY 21 resulting in a FY21 surplus. Also attributing to this surplus was the receipt of \$966,039 in ESSER II funds. FY22 balances are projected to be on the upper end of, if not slightly higher than, the desired range of 18-22%. It is a goal of the leadership to maintain fund balances to 18-22% over the next 3-5 years. To assist in maintaining balances to the desired range, the District will continue its heightened monitoring of expenditures and utilized five-year forecasting.

The overall goal of the Community – Staff portion of the CSIP is to attract, retain, and develop a high quality staff. Competitive salaries and benefits play a significant role in the attraction and retention of a work force from which we expect much. Through conservative budgeting and proactive measures, Platte County has successfully navigated the stormy recession with fiscal health firmly intact. This could only be accomplished by containing personnel costs. Increases have been lean over the past several years; however, in 2021-22 the District was able to give nearly 4% average increase to staff. It should be noted that during the past 10 years, performance expectations for all staff have increased and they have delivered. Our student achievement trend lines are positive in most areas. This is attributable to teachers, support staff, and administrators who are making continuous improvement of student learning their top priority. Aligned to the District’s Strategic Plan and Long Range Facility Plan, financial planning and budgeting will continue to strive for academic excellence while providing the patrons of the District with sound fiscal management to meet future challenges in the best interest of our students.

To continually improve our ability to attract, retain, and develop a high quality staff, a recommendation of 6% increase to all schedules in addition to several range changes to address positions that are currently not market competitive has been made to the Board of Education for approval.

The District also provides board paid health insurance to interested employees. Premiums will increase ~9.23% in FY23 due to claim history and market trends. **Figure 1b-4** shows additional factors that affected the development of this year’s budget.



Figure 1b-4 Key Factors Affecting Budget.

Key Factors Affecting Budget		
Goal	Key Factor	Approximate Cost
<i>Student Achievement and Attract, Retain, and Develop High Quality Staff</i>	Second phase of upgraded staff devices	~\$165,000
<i>Relevant Education and Student Achievement</i>	Instructional resources	~\$190,000
<i>Manage District Growth and Safe and Caring Environment</i>	Improvements to facilities	\$1,400,000
<i>Support Services and Safe and Caring Environment</i>	New bus leases	\$300,000
<i>Attract, Retain, and Develop High Quality Staff</i>	Board Paid Health Insurance	~\$325,000
<i>Attract, Retain, and Develop High Quality Staff</i>	Salary Enhancements	~\$2,900,000

Figure 1b-5 shows the projected summary of revenues, expenditures, balances and transfers for all funds.

Figure 1b-5 Projected Summary of Fund Revenues, Expenditures, Balances, and Transfers.

Projected Summary of Fund Revenues, Expenditures, Balances, and Transfers*					
FY22	Fund 1 General	Fund 2 Special Revenue	Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
<i>Projected Beginning Fund Balances - July 1, 2022*</i>	\$11,563,804	\$0	\$11,931,592	\$46,161,210	\$69,656,606
<i>Revenues</i>	\$30,855,130	\$25,286,968	\$10,519,144	\$4,059,349	\$70,720,591
<i>Total Revenues And Balances</i>	\$42,418,934	\$25,286,968	\$22,450,736	\$50,220,559	\$140,377,197
<i>Transfer To</i>	\$0	\$7,677,888	\$0	\$1,800,000	\$9,477,888
<i>Transfer From</i>	\$9,477,888	\$0	\$0	\$0	\$9,477,888
<i>Expenditures</i>	\$21,957,474	\$32,964,856	\$8,817,700	\$5,279,117**	\$69,019,147
<i>Projected Ending Fund Balances - June 30, 2023</i>	\$10,983,572	\$0	\$13,633,036	\$46,741,442	\$71,358,050

*Opening balances represent projections and will be amended at the end of the fiscal year.

**Fund 4 projected expenditures do not include bond project expenses as they were not known at time of completion. Fund 4 will be amended once expenses have been estimated.

Fiscal Year Budget Comparisons and Forecasts

Figures 1b-6 through 1b-10 illustrate the fiscal year budget comparisons and forecasts.

Figure 1b-6 Revenue by Fund.

Revenues by Fund			
Fund	Actual 2020-21	Budgeted 2021-22	Projected 2022-23
<i>Fund 001 - Operation/Incidental</i>	\$29,022,336	\$29,703,824	\$30,855,130
<i>Fund 002 - Special/Teachers</i>	\$24,081,361	\$22,658,683	\$25,286,968
<i>Fund 003 - Debt Service</i>	\$7,474,407	\$7,782,725	\$10,519,144
<i>Fund 004 - Capital Funds</i>	\$102,546,831	\$4,103,032	\$4,059,349
Total	\$163,124,935	\$64,248,264	\$70,720,591



Figure 1b-7 Revenues by Source.

Revenues by Source			
Object Code (Source)	Actual 2020-21	Budgeted 2021-22	Projected 2022-23
5100 - Local	\$63,433,804	\$39,853,569	\$43,219,332
5200 - County	\$2,173,756	\$2,185,000	\$2,185,000
5300 - State	\$18,723,504	\$18,463,329	\$18,609,004
5400 - Federal	\$4,372,560	\$2,132,646	\$5,057,275
5600 - Bonds/Non-Current	\$73,000,039	\$0	\$0
5800 - Tuition/Other	\$1,421,272	\$1,613,720	\$1,649,980
Total	\$163,124,935	\$64,248,264	\$70,720,591

Figure 1b-8 Expenditures by Fund.

Expenditures by Fund			
Fund	Actual 2020-21	Budgeted 2021-22	Projected 2022-23
Fund 001 - Operation/Incidental	\$17,962,186	\$19,809,245	\$21,957,474
Fund 002 - Special/Teachers	\$29,537,108	\$30,991,048	\$32,964,856
Fund 003 - Debt Service	\$7,715,572	\$4,855,500	\$8,817,700
Fund 004 - Capital Funds	\$7,918,192	\$5,665,246	\$5,279,117
Total	\$63,133,058	\$61,321,039	\$69,019,147

Figure 1b-9 Expenditures by Function.

Expenditures by Function				
Function	Account Description	Actual 2020-21	Budgeted 2021-22	Projected 2022-23
1111	Elementary	\$7,559,129	\$7,862,409	\$8,395,298
1131	Middle/Junior High	\$4,896,015	\$5,080,236	\$5,452,373
1151	High School	\$5,297,485	\$5,852,294	\$6,866,993
1191	Summer School - Regular	\$214,162	\$246,005	\$262,551
1211	Gifted & Talented	\$261,178	\$253,050	\$269,690
1221	SPED & Related Services	\$3,023,191	\$3,167,405	\$3,364,912
1224	Proportionate Share Services	\$0	\$2,000	\$2,000
1251	Tilte I Supplemental Instruction	\$613,405	\$563,748	\$531,900
1271	Bilingual	\$341,245	\$291,531	\$310,951
1281	Early Childhood Special Education	\$417,055	\$436,975	\$461,847
1311	NCC Agricultural Education	\$70,972	\$93,935	\$85,066
1321	NCC Business Education	\$43,010	\$36,853	\$55,037
1331	NCC Family & Consumer Sciences Education	\$350,400	\$290,903	\$250,697
1341	NCC Health Sciences Education	\$159,524	\$162,331	\$187,732
1351	NCC Marketing & Cooperative Education	\$107,140	\$125,209	\$120,244
1361	NCC Trade & Industrial Education	\$868,843	\$1,032,747	\$972,081
1371	Project Lead The Way - PLTW	\$163,124	\$176,073	\$183,624
1381	NCC Career Education Special Needs	\$19,437	\$136,282	\$145,642
1391	NCC Other Career Education	\$1,019,149	\$665,956	\$742,940



Expenditures by Function				
Function	Account Description	Actual 2020-21	Budgeted 2021-22	Projected 2022-23
1411	Student Activities	\$928,021	\$1,226,987	\$1,082,102
1421	School-Sponsored Athletics	\$1,115,618	\$1,009,999	\$1,205,014
1611	NCC Adult Education	\$43,861	\$65,867	\$81,171
1671	Community Education/Life Enrichment	\$33,037	\$31,600	\$41,800
1911	Tuition to Other Districts In State	\$139,561	\$285,000	\$270,000
1913	Tuition to Private Agencies	\$13,645	\$0	\$0
1921	Area Career Center Fees	\$166,013	\$180,595	\$195,980
1933	Tuition for SPED Services to Private Agencies	\$234,962	\$145,000	\$175,000
2111	Attend & Social Work Service Area Direction	\$0	\$10,000	\$0
2112	Attendance Services	\$82,102	\$0	\$0
2113	Social Work Services	\$427,371	\$389,634	\$413,773
2119	Other Attendance & Social Work Services	\$0	\$228	\$242
2121	Guidance Services - System Support	\$1,070,097	\$1,167,077	\$1,236,411
2131	Health Services	\$20,650	\$69,253	\$73,646
2132	Medical Services	\$328,023	\$338,135	\$358,826
2134	Nursing Services	\$40,853	\$16,959	\$18,016
2139	Other Health Services	\$22,757	\$0	\$0
2142	Psychological Testing Services	\$408,734	\$470,300	\$493,807
2152	Speech Pathology Services	\$611,188	\$668,651	\$715,911
2162	OT Services	\$141,582	\$144,948	\$154,235
2172	PT Services	\$65,106	\$53,652	\$57,430
2182	Vision Services	\$20,840	\$23,000	\$20,000
2191	Other Student Support Services - OT/PT	\$164,773	\$5,000	\$5,000
2211	Improvement of Instruction Services	\$354,462	\$368,934	\$391,797
2212	Instruction & Curriculum Development Services	\$609,692	\$739,801	\$801,922
2213	Instructional Staff Training Svcs	\$18,161	\$21,851	\$21,896
2214	Professional Development	\$198,754	\$448,317	\$529,215
2219	Other Improvement of Instruction Services	\$6,127	\$4,853	\$4,904
2222	Library Services	\$795,566	\$905,592	\$959,712
2225	Instruction-Related Technology	\$131,312	\$246,999	\$268,890
2311	Board of Education Services	\$97,674	\$131,400	\$136,500
2321	Office of the Superintendent Services	\$1,383,403	\$1,475,830	\$1,563,634
2322	Community Relations Services	\$146,464	\$145,563	\$158,007
2329	Other Executive Administration Services	\$167,646	\$170,610	\$181,142
2331	Administrative Technology Services	\$1,232,019	\$1,150,160	\$1,473,514
2411	Office of the Principal Services	\$2,492,862	\$2,867,469	\$3,044,821
2521	Fiscal Services (Accounting)	\$278,700	\$331,557	\$350,920
2529	Other Fiscal Services	\$5,112	\$4,200	\$4,200



Expenditures by Function				
Function	Account Description	Actual 2020-21	Budgeted 2021-22	Projected 2022-23
2541	Operation & Maintenance of Plant Service Area Direction	\$4,868,438	\$4,649,017	\$4,975,599
2542	Telephone Communication	\$68,524	\$45,100	\$47,500
2543	Care & Upkeep of Grounds Services	\$265,349	\$300,000	\$300,000
2546	Security Services	\$198,243	\$201,644	\$214,697
2551	Contracted Transportation Services	\$46,926	\$40,000	\$75,000
2552	Transportation Services - Non-Disabled	\$1,919,931	\$2,588,019	\$2,639,251
2553	Contracted Transportation Disabled	\$78,830	\$75,000	\$50,000
2554	Transportation Services - Disabled	\$433,320	\$345,772	\$368,295
2558	Title I Homeless Transportation	\$20,367	\$0	\$0
2559	ECSE Transportation Services	\$142,617	\$85,116	\$90,534
2561	Food Services	\$1,170,976	\$1,727,769	\$1,937,963
2642	Recruitment & Placement	\$10,170	\$0	\$0
2644	PD for Classified Staff	\$1,250	\$1,581	\$1,675
3511	Early Childhood Program - PAT	\$107,069	\$87,474	\$93,122
3512	Early Childhood Instruction	\$114,976	\$123,913	\$131,673
3611	Homeless Student Services	\$0	\$1,000	\$1,000
3711	Nonpublic Services	\$7,461	\$4,476	\$4,476
3912	Parental Involvement	\$1,058	\$5,500	\$5,500
4021	Land Acquisition & Development Services	\$38,146	\$31,500	\$31,500
4051	Building Acquisition, Construction & Improvement	\$4,482,743	\$2,740,000	\$2,995,000
5111	Principal - Bonded Indebtedness	\$6,150,000	\$3,875,000	\$4,150,000
5122	Principal - Long Term Loans (DNR)	\$29,946	\$19,408	\$0
5131	Principal-Lease Purchase Agreement	\$243,626	\$357,041	\$115,757
5211	Interest - Bonded Indebtedness	\$1,560,047	\$974,500	\$4,661,700
5222	Interest - Long Term Loans (DNR)	\$399	\$91	\$0
5231	Interest - Lease Purchase Agreement	\$1,241,845	\$1,235,655	\$962,391
5311	Fees - Bonded Indebtedness	\$500,975	\$6,000	\$6,000
5331	Fees - Lease Purchase Agreements	\$8,613	\$9,500	\$9,500
Total		\$63,133,058	\$61,321,039	\$69,019,147

Figure 1b-10 Expenditures by Object.

Expenditures by Object				
Object	Account Description	Actual 2020-21	Budgeted 2021-22	Projected 2022-23
6111	Certificated Regular Salaries	\$19,348,248	\$19,986,081	\$21,074,238
6112	Certificated Administrators	\$2,630,034	\$2,771,870	\$2,938,182
6121	Certificated Substitute Salaries	\$275,441	\$369,924	\$392,120
6131	Certificated Supplemental Pay	\$831,930	\$1,086,869	\$1,143,457
6141	Certificated Unused Leave/Severance	\$95,495	\$40,674	\$43,114



Expenditures by Object				
Object	Account Description	Actual 2020-21	Budgeted 2021-22	Projected 2022-23
6151	Classified Salaries - Regular	\$6,056,992	\$6,598,332	\$7,265,958
6152	Classified Instructional Aide Salaries	\$1,079,387	\$1,010,143	\$1,070,751
6153	Classified Substitute Salaries	\$196,812	\$63,225	\$67,018
6161	Classified Salaries - Part-Time	\$179,315	\$228,667	\$242,387
6171	Classified Unused Leave/Severance	\$15,799	\$44,852	\$47,543
6211	Teachers' Retirement	\$3,576,522	\$3,677,689	\$4,058,554
6221	Non-Teacher Retirement	\$563,906	\$599,715	\$979,954
6231	Social Security - OASDI	\$473,151	\$474,628	\$503,105
6232	Medicare	\$424,896	\$433,495	\$459,505
6241	Employee Insurance	\$3,058,101	\$3,520,209	\$3,845,124
6261	Workers' Compensation Insurance	\$219,801	\$220,000	\$213,000
6271	Unemployment Compensation	\$23,719	\$15,000	\$10,000
6311	Purchased Instructional Services	\$569,442	\$642,913	\$678,298
6312	Instructional Program Improvement Services	\$46,403	\$164,000	\$123,500
6313	Pupil Services	\$22,591	\$28,000	\$26,000
6315	Audit Services	\$12,973	\$13,000	\$13,000
6316	Data Processing/Technology Related Services	\$150,783	\$119,300	\$33,000
6317	Legal Services	\$44,074	\$50,000	\$50,000
6318	Election Services	\$7,107	\$10,000	\$15,000
6319	Other Professional Services	\$30,873	\$20,300	\$21,700
6322	Missouri One Start Grant	\$250,000	\$0	\$0
6332	Repairs & Maintenance	\$61,629	\$176,000	\$195,000
6333	Rentals - Land & Buildings	\$245,135	\$232,604	\$25,000
6334	Rentals - Equipment	\$125,379	\$125,211	\$463,136
6335	Water and Sewer	\$71,531	\$104,000	\$104,000
6336	Trash Removal	\$64,113	\$75,000	\$75,000
6337	Technology-Related Repairs & Maintenance	\$3,020	\$46,368	\$51,340
6338	Rentals - Computers & Related Equipment	\$4,646	\$0	\$0
6341	Contracted Pupil Transportation To/From LEA	\$146,124	\$115,000	\$125,000
6343	Travel	\$95,899	\$292,862	\$372,350
6351	Property Insurance	\$266,433	\$287,500	\$331,000
6352	Liability Insurance	\$5,975	\$6,700	\$12,222
6361	Communication	\$166,854	\$164,850	\$237,173
6362	Advertising	\$9,539	\$13,500	\$13,702
6363	Printing and Binding	\$50,075	\$33,500	\$40,500
6371	Dues and Memberships	\$47,585	\$53,501	\$58,600
6391	Other Purchased Services	\$1,915,905	\$2,838,936	\$3,073,693
6398	Other Expenses - Prior Year Adjustments	\$2,312	\$3,100	\$3,100



Expenditures by Object				
Object	Account Description	Actual 2020-21	Budgeted 2021-22	Projected 2022-23
6411	General Supplies	\$2,526,815	\$2,224,624	\$2,451,107
6412	Supplies - Technology-Related	\$329,913	\$526,443	\$532,583
6431	Textbooks	\$191,532	\$132,404	\$221,478
6441	Library Books	\$55,999	\$53,635	\$54,085
6451	Resource Materials	\$31,010	\$39,170	\$39,750
6481	Electric	\$673,839	\$740,000	\$770,000
6482	Gas - Natural	\$80,936	\$97,500	\$100,000
6486	Gasoline/Diesel	\$143,303	\$229,000	\$258,000
6511	Land	\$38,146	\$31,500	\$31,500
6521	Buildings	\$4,482,743	\$2,740,000	\$2,995,000
6541	Regular Equipment	\$521,402	\$462,447	\$433,850
6543	Technology-Related Hardware	\$280,461	\$225,340	\$445,918
6544	Technology Software	\$217,914	\$300,841	\$285,200
6552	Pupil Transportation Vehicles-School Buses	\$357,648	\$283,423	\$0
6611	Principal - Bonded Indebtedness	\$6,150,000	\$3,875,000	\$4,150,000
6613	Principal-Lease Purchase Agreements	\$243,626	\$357,041	\$115,757
6614	Principal - Long Term Loans	\$29,946	\$19,408	\$0
6621	Interest - Bonded Indebtedness	\$1,560,047	\$974,500	\$4,661,700
6623	Interest-Lease Purchase Agreements	\$1,241,845	\$1,235,655	\$962,391
6624	Interest - Long Term Loans	\$399	\$91	\$0
6631	Fees - Bonded Indebtedness	\$500,975	\$6,000	\$6,000
6633	Fees - Lease Purchase Agreements	\$8,613	\$9,500	\$9,500
Total		\$63,133,058	\$61,321,039	\$69,019,147

1c. Informational Significant Trends, Events, and Initiatives; Financial and Demographic Changes

Significant trends and issues impacting the budget are described in **Figure 1b-4**.

Enrollment Trends and Forecasts

PCSD is currently one of the smaller districts in the metro area, but is poised to see significant growth over the next several years. This growth is expected to change student demographics and customer requirements, as well as impact district financial realities.

In response, on April 7, 2015, voters in the Platte County R-3 School District approved a \$0.4322 capital improvements tax levy increase to fund our growth management project.

In response to enrollment growth experienced as well as further projected enrollment growth, the District passed

a “No Tax Levy Increase” bond issue in April 2021. The District is able to offer the 2021 bond program without increasing the current tax levy because of a combination of effective financial management and strong growth in our tax base. These improvements will provide necessary educational space to accommodate projected enrollment growth; address facility equity challenges at the middle school level; provide an improved learning environment at the high school, enhance safety, security, and technology district-wide; and establish a balanced transition for students from elementary school (K-5) to middle school (6-8) to high school (9-12). The capital projects include a new middle school #2, the first phase of rebuilding Platte County High School, converting Barry and Pathfinder to K-5 elementary attendance centers, along with district wide safety, security, and technology upgrades.

In March of 2016, the District announced that MD Management gifted the District approximately 80 acres for two future schools. In April of 2021, the District Board



of Education approved a land swap to return the original gifted 80 acres of land in exchange for approximately 86 acres just north of the original land. This plan includes construction of a new 500 to 600-student middle school on this new 86-acre site with potential to be expanded to 800 students.

Additionally, the District has listed approximately 35 acres of prime real estate for sale at a listing price of approximately \$2.7 million. This revenue may provide funding for professional fees associated with future projects, acquiring additional land, or other expenses associated with managing enrollment growth.

The District Long Range Facility Planning Task Force will reconvene during the 2022-23 school year to identify future strategies to address continued enrollment growth and facility needs.

Elementary, middle, high school, and district level student enrollment projected for the proposed budget school year and following two years is shown in **Figure 1c-1**.

Figure 1c-1 Enrollment Data Proposed Budget Year.

Enrollment Data Forecasts				
Enrollment Year	PreK-5	MS 6-8	HS 9-12	Total
2022-23	1,972	1,044	1,335	4,351
2023-24	2,035	1,049	1,341	4,425
2024-25	2,088	1,036	1,405	4,529

Tax Base and Rate Trends

Figure 1c-2 provides current budgeted and three years forecasted figures for assessed valuation, tax rate, and collections, showing a projected stable tax rate and a slight increase in tax base.

Figure 1c-2 Current Budgeted and Three Years of Forecast for Assessed Valuation, Tax Rate, and Collections.

Current Budgeted and Forecast Assessed Valuation, Tax Rate, and Collections				
	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
Assessed Value	\$707,771,179	\$729,004,314	\$743,584,401	\$765,891,933
Total Levy	5.0193	5.0193	5.0193	5.0193
Tax Bill	\$35,525,159	\$36,590,914	\$37,322,732	\$38,442,414
Tax Bill (less County Fees)	\$34,992,281	\$36,042,050	\$36,762,891	\$37,865,778
Projected District Tax Revenue	\$34,292,436	\$35,321,209	\$36,027,633	\$37,108,462
Collection Rate	98.00%	98.00%	98.00%	98.00%

Note that the actual amounts budgeted for current and delinquent taxes differ from the above table as proposed budget amounts are based off of prior year collections versus assessed value.

Debt Changes

The District's sustained enrollment growth has caused the District to go to its voters to get authority to issue debt to build facilities to educate our students. Of the total outstanding debt of \$118,875,000, all except \$25,455,000 for the Building Corporation Leasehold are paid through the Debt Service Fund with proceeds from the annual Debt Service taxes (\$1.4783 per \$100 assessed valuation in 2021-22) collected.

In 2008-09, the District also began funding the lease purchase for the District Education Center by merging it with the Stadium Corporation.

In 2015-16 the District began funding the lease purchase for a new elementary in Platte City (Compass

Elementary) which was approved by voters on April 7, 2015. This lease purchase does the following:

- Repurpose Paxton School (which served grades 4-5 in the northern attendance area) to become part of Platte County High School,
- Build a new, approximate 600-student, Kindergarten-5th Grade Elementary school in Platte City allowing for the closure of Rising Star, and
- Expand Pathfinder Elementary by adding 14 classrooms, a multi-purpose room, and additional parking, moving Barry School from grades 3-8 to grades 5-8.

The District closed on a leasehold revenue bond for an energy conservation project on June 14, 2016. The 2021-22 budget includes principal payments for this project in the amount of \$280,000.

Chromebook Lease #1 (as referenced below) was approved in FY18 to finance the cost of technology equipment for grades 6-8.



The District approved a lease purchase agreement in June 2019 in the amount of \$695,025 (Chromebook Lease #2) with a third party to finance the cost of technology equipment for our high school and elementary schools. The lease is for three years, requiring annual lease payments of \$243,626 beginning in July 2019, interest charged at 5.128%.

Chromebook Lease #3 was approved in FY21 to finance the cost of technology equipment for grades 6-8. As a result of this agreement, some technology financed in Lease #1 was repurposed to provide technology equipment for our elementary students and some was retired.

Figure 1c-3 shows the District's debt obligations.

Figure 1c-3 Debt Obligations as of June 30, 2023.

Debt Obligations				
Debt Obligations	FY22	FY21	FY20	FY19
2012 General Obligation Refunding Bonds	\$3,350,000	\$3,350,000	\$3,350,000	\$5,950,000
2016 General Obligation Refunding Bonds	\$17,070,000	\$21,220,000	\$25,095,000*	\$28,645,000
2021 General Obligation Bonds	\$73,000,000			
2015 Building Corporation Leasehold Revenue Bonds	\$-****	\$4,850,000**	\$5,775,000**	\$6,625,000**
2016 Building Corporation Leasehold Revenue Bonds	\$3,555,000	\$3,860,000	\$4,140,000	\$4,395,000
2017 Building Corporation Leasehold Revenue Bonds	\$18,215,000	\$18,535,000	\$18,740,000	\$18,930,000
2022 Building Corporation Leasehold Revenue Bonds	\$3,685,000			
DNR Loan #1	\$-***	\$-***	\$13,266	\$33,443
DNR Loan #2	\$-***	\$-***	\$6,142	\$15,972
Chromebook Lease #2	\$-***	\$-***	\$231,473	\$451,399
Chromebook Lease #3	\$-****	\$368,500		
Total	\$118,875,000	\$52,183,500	\$57,350,881	\$65,045,814

*Amount changed from PY schedule due to defeasance and redemption of the Series 2016 Bonds

**Partially refunded by Series 2017

***Series/Lease was paid off in 2019-20

****Series/Lease was paid off in 2021-2022

Escrowed Funds. The District has established an escrow fund with proceeds from the Series 2017 Leasehold Refunding Revenue bonds for the purpose of refunding \$16,950,000 Series 2015 Leasehold Revenue bonds. The escrow fund was used to meet the debt service requirements of the refunding bonds until the "cross over" date of April 1, 2022, at this time the refunding escrow was used to retire the refunded bonds.

As of June 30, 2021, the District had the following investments and original maturities.

- **Investment Type:** MOSIP term CDs
- **<1 Year:** \$1,000,000
- **1-5 Years:** \$0
- **Total:** \$1,000,000

The District categorized its fair value measurements within the fair value hierarchy established by general accepted accounting principles. The District has the following recurring fair value measurements as of June 30, 2021.

- **Investment Type:** MOSIP term CDs
- **Not Subject to Fair Value:** \$0
- **Level 1:** \$0
- **Level 2:** \$1,000,000
- **Total:** \$1,000,000



Figure 1c-4 Bond Issue History, Debt Remaining as of June 30, 2023.

Bond Issue History					
Bond Issue	Election	Authorized	Debt Remaining (Principal)	Debt Remaining (Interest)	Debt Retired
<i>Series 2012</i>	No	N/A	\$3,350,000	\$201,000	Mar-24
<i>Series 2016</i>	No	N/A	\$21,220,000	\$3,473,850	Mar-29
<i>Series 2021</i>	Yes	Yes	\$73,000,000	\$53,639,750	Mar-41
Total GO Debt			\$97,570,000	\$57,247,600	
<i>2016 Building Corp</i>	No	\$5,230,000	\$3,860,000	\$768,450	Apr-31
<i>2017 Building Corp</i>	No	\$19,260,000	\$18,535,000	\$5,436,430	Apr-35
<i>2022 Building Corp</i>	No	\$4,635,000	\$4,635,000	\$687,115	Apr-29
Total Other Debt			\$27,030,000	\$6,891,995	
Total Long-Term Debt			\$124,600,000	\$64,139,595	

Relationship Between Current Debt Levels and Legal Debt Limits. Article VI, Section 26(b) of the Constitution of Missouri, limits the outstanding amount of authorized general obligation bonds of a district to 15% of the assessed valuation of a district (including state assessed railroad and utilities).

Effect of Existing Debt Levels on Current and Future Budgets. Current debt levels are adequately serviced through dedicated revenue sources. Platte County

maintains a debt service levy of \$1.4783. Existing debt is not anticipated to have a positive or negative effect on current and future budgets. The 2021 bond issue can be serviced with the existing levy and, therefore, did not require a tax increase.

Results

The following measures are used to monitor the fiscal health of Platte County School District.

Figure 1c-5 Fund Balance Reserve Ratio.

Fund Balance Reserve Ratio					
	2016-17	2017-18	2018-19	2019-20	2020-21
<i>Reserve Ratio</i>	14.00%	15.19%	18.13%	21.82%	28.14%



Figure 1c-6 Per Pupil Expenditure.

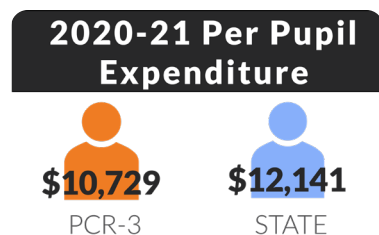


Figure 1c-9 PCR-3 Audit Findings.

PCR-3 Audit Findings		
Year	Material Weaknesses	Written Findings for Federal Programs
2017-18	0	0
2018-19	0	0
2019-20	0	0
2020-21	0	0

Figure 1c-7 Expenditures by Object.

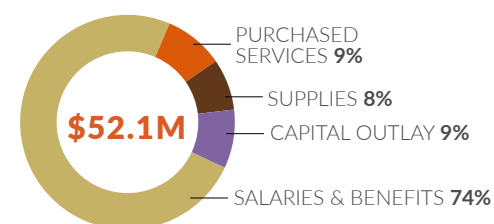


Figure 1c-8 PCR-3 Bond Ratings.

PCR-3 Bond Ratings		
Year	General Obligation Bond Rating	Leasehold Revenue Bond Rating
2015-16	AA	AA-
2020-21	AA	AA-
2021-22	AA	AA-

Bond ratings are only given in a year where debt is issued. As a result, only 2015-16, 2020-21, and 2021-22 are listed above. The District just received their bond rating for the newly passed 2022 Leaseholder Refunding Revenue Bonds. The rating remained unchanged from our last issuance in 2021.

Figure 1c-10 Tax Levy by District.

Tax Levy by District	
Liberty	\$6.4550
Fort Osage	\$6.3700
Raytown	\$6.3200
North Kansas City	\$6.2029
Blue Springs	\$6.1228
Lee's Summit	\$5.6176
Independence	\$5.5381
Park Hill	\$5.3955
Grandview	\$5.3557
Excelsior Springs	\$5.2744
Kearney	\$5.2147
Grain Valley	\$5.1059
Smithville	\$5.1000
Platte County	\$5.0193
North Platte	\$4.7400
West Platte	\$4.1000

Source: DESE

Figure 1c-11 Parent and Staff Survey Results.

(Parents)					
The District uses our strategic plan to determine where tax dollars are spent.					
Cycle	Responses	Top Level(s) Percent	Neutral Percent	Bottom Level(s) Percent	Survey Performance Index (SPI)*
2018-19	1317	74.34%	19.59%	6.07%	392.33
2019-20	1258	70.19%	22.1%	7.71%	384.34
2020-21	1221	68.39%	21.95%	9.67%	375.18
2021-22	1138	66.61%	21.70%	11.69%	372.32



(Parents) The District is proactively managing student enrollment growth.					
Cycle	Responses	Top Level(s) Percent	Neutral Percent	Bottom Level(s) Percent	Survey Performance Index (SPI)*
2018-19	1318	63.73%	24.89%	11.38%	369.12
2019-20	1254	59.89%	26.87%	13.24%	363.40
2020-21	1220	59.75%	28.34%	11.88%	362.30
2021-22	1135	59.12%	27.58%	13.30%	359.91

(Certified Staff) The District uses our strategic plan to determine where tax dollars are spent./The District provides value for the tax dollars spent					
Cycle	Responses	Top Level(s) Percent	Neutral Percent	Bottom Level(s) Percent	Survey Performance Index (SPI)*
2018-19	254	67.32%	23.62%	9.06%	368.11
2019-20	252	69.05%	21.83%	9.13%	368.65
2020-21	205	69.27%	24.88%	5.85%	378.54
2021-22	216	61.11%	26.39%	12.50%	358.31

(Certified Staff) The District is proactively managing student enrollment growth.					
Cycle	Responses	Top Level(s) Percent	Neutral Percent	Bottom Level(s) Percent	Survey Performance Index (SPI)*
2018-19	254	53.54%	24.02%	22.44%	333.86
2019-20	254	56.69%	25.59%	17.72%	344.88
2020-21	206	67.96%	19.90%	12.13%	366.99
2021-22	216	71.76%	18.06%	10.18%	371.30

(Classified Staff) The District uses our strategic plan to determine where tax dollars are spent./The District provides value for the tax dollars spent.					
Cycle	Responses	Top Level(s) Percent	Neutral Percent	Bottom Level(s) Percent	Survey Performance Index (SPI)*
2018-19	108	67.59%	22.22%	10.19%	369.44
2019-20	125	63.20%	29.60%	7.20%	372.80
2020-21	94	61.70%	28.72%	9.57%	371.28
2021-22	89	49.44%	41.57%	8.99%	356.18



(Classified Staff) The District is proactively managing student enrollment growth.					
Cycle	Responses	Top Level(s) Percent	Neutral Percent	Bottom Level(s) Percent	Survey Performance Index (SPI)*
2018-19	109	64.22%	23.85%	11.93%	364.22
2019-20	125	58.40%	35.20%	6.40%	368.80
2020-21	94	61.70%	31.91%	6.38%	377.66
2021-22	90	57.78%	34.44%	7.78%	366.67

