



Presented by:

Theresa Christian, Superintendent

April 23, 2025

# Community Forum: Budget & Financial Planning

## *Mission Statement*

**The mission of the Concordia R-II School District is for students to strive for academic and personal excellence.**

## *Pillars of Concordia R-II School District*

<b>Academic</b>	<b>Community Engagement</b>	<b>Governance &amp; Leadership</b>	<b>Infrastructure</b>	<b>Relationships</b>
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## *Vision Statements of Concordia R-II School District* **All students can learn**

<b>Learn critical thinking skills to make positive civic and personal choices</b>	<b>Communicate effectively</b>	<b>Take responsibility for his or her own actions</b>	<b>Create an environment that is a safe and supportive place to learn</b>	<b>Prioritize student learning</b>
<b>Improve teaching practices for teachers to improve learning</b>	<b>Work collaboratively to challenge students</b>	<b>Develop policies and procedures that support student, staff, and community striving for excellence</b>	<b>Adapt technology to improve instruction</b>	<b>Create an environment of mutual respect between students, adults, and the community</b>
<b>Support lifelong learning in a collaborative environment</b>				
<b>Provide opportunities for all students to learn, grow, and succeed.</b>				

# Concordia R-2 by the Numbers

FTE	
Teachers	46.5
Other Professional Staff	3
Building Administrators	2
Support Staff	27
Central Office Staff	4.5

Month	Membership
September, 2023	439.11
January, 2024	437.26
Average	438.19

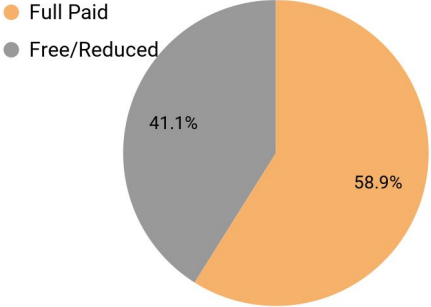
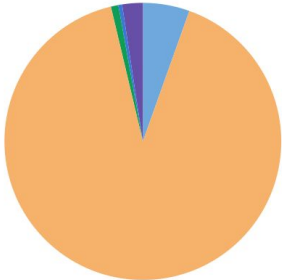
45.2% of Teachers have a Master's Degree

### Buildings

3	<b>School Buildings</b>
1	<b>Support Facility</b>

### Student Ethnicity

- Hispanic
- White
- Asian
- Pacific Islander
- Multi-Racial



# School Finance 101

## Funds

Fund 1 - Operating

Fund 2 - Teacher

Fund 3 - Debt Service

Fund 4 - Capital Projects

Things to Know:

- Fund Balances
  - Restricted vs. Unrestricted
- Rules for Funds

## Sources of Revenue

Local

County

State

Federal

Things to Know:

- Levies
  - Operating vs. Debt Services
- Types of Revenue
  - Levies
  - Fines & Utilities
  - State & Federal Grants
  - Other

## Expenditures

Salaries & Benefits

Purchased Services

Supplies & Materials

Capital Projects

Things to Know:

- Rules for Expenditures
- Funds & Revenue
- Procurement Process

# District Budget Priorities 2023-2024 through 2026-2027



Balanced Budget for 2023-2024 through 2026-2027

Continued improvement to the Certified and Support Salary Schedules including reduce compression within the steps of each schedule.

Development of an Administrative Step Schedule for more transparency in salary and step movement for District Administration.

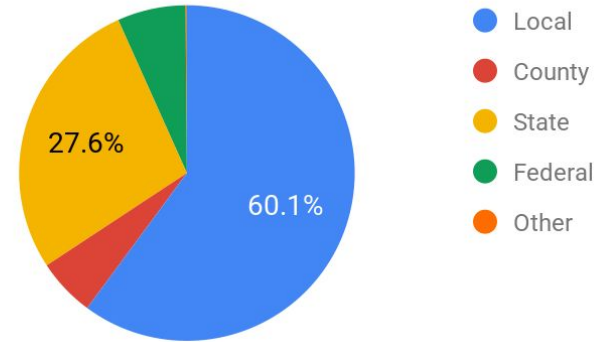
Development of a replacement schedule for district technology, HVAC and plans for future replacement/repair schedules for other facility needs as well.

Development of a recurring costs worksheet that outlines the actual recurring costs for buildings and departments.

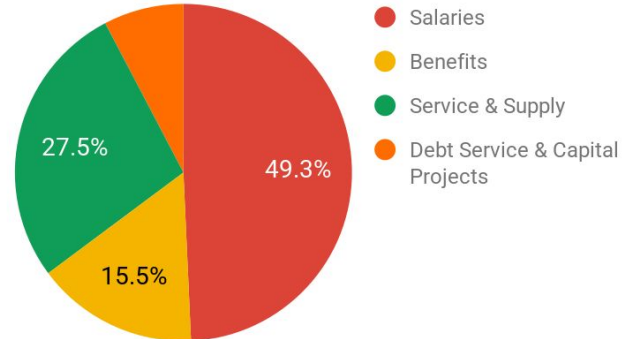
# 24-25 Initial Approved Budget

<b>Revenues:</b>		
Local	\$3,878,240	
County	\$360,000	
State	\$1,829,125	
Federal	\$454,410	
Other	\$9,000	
<b>Total Revenues</b>		<b>\$6,530,775</b>
<b>Expenditures</b>		
Salaries	\$3,381,961	
Benefits	\$1,085,725	
Purch Service & Supply	\$1,708,573	
Debt Service & Capital Projects	\$398,500	
<b>Total Expenditures</b>		<b>\$6,574,759</b>
<b>Revenue over (under) expenditures</b>		<b>-\$43,984</b>

Revenue

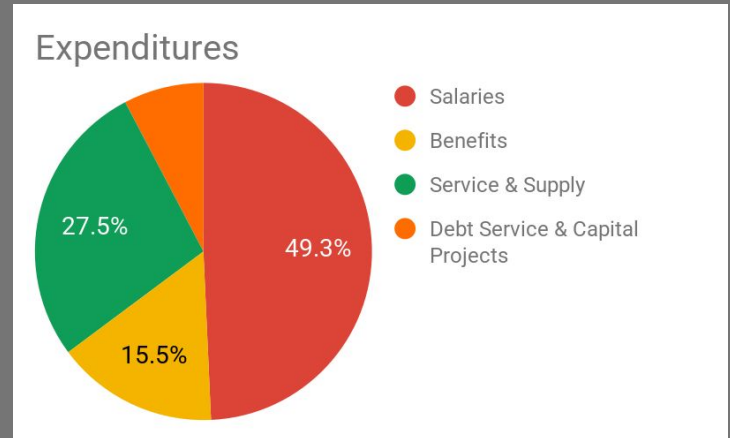
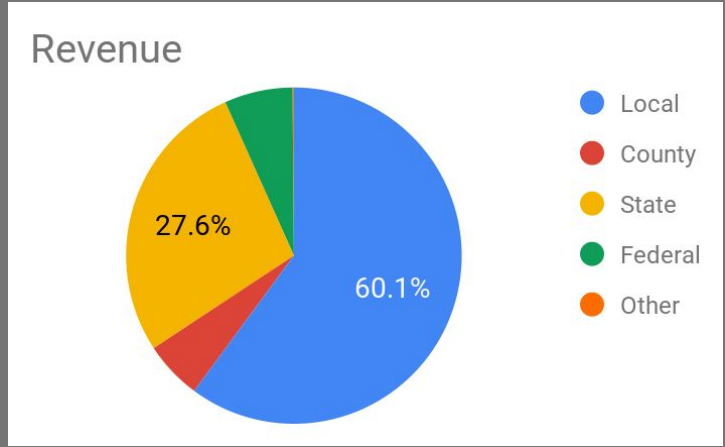


Expenditures



# 24-25 Current Approved Budget

<b>Revenues:</b>		
Local	\$4,232,834	
County	\$394,062	
State	\$1,940,264	
Federal	\$463,557	
Other	\$9,000	
<b>Total Revenues</b>		<b>\$7,039,717</b>
<b>Expenditures</b>		
Salaries	\$3,473,385	
Benefits	\$1,094,830	
Purch Service & Supply	\$1,938,425	
Debt Service & Capital Projects	\$541,717	
<b>Total Expenditures</b>		<b>\$7,048,357</b>
<b>Revenue over (under) expenditures</b>		<b>-\$8,640</b>



# What the 2024-2025 Budget provides

	Amount	Percentage	Funds
Instruction of Students <ul style="list-style-type: none"> <li>Elementary</li> <li>HS</li> <li>Programs (Title I.A, CTE, ECSE, ELL, Student Activities, Tuition)</li> </ul>	\$3,103,972	44.0%	1 & 2
Support Services for Students <ul style="list-style-type: none"> <li>Guidance, A+, OT, PT, Speech, Health</li> </ul>	\$360,962	5.1%	1 & 2
Support Services for Instructional Staff <ul style="list-style-type: none"> <li>Professional Development, Library, Instructional Tech</li> </ul>	\$332,668	4.7%	1 & 2
Support Services for Administration & District <ul style="list-style-type: none"> <li>Bd of Educ, District Admin, Admin Technology, Building Principals</li> </ul>	\$953,425	13.5%	1, 2, & 4
Operation & Maintenance of Plant Services	\$699,770	9.9%	1 & 4
Student Transportation	\$566,000	8.0%	1
Food Services	\$370,559	5.3%	1 & 4
Community Services	\$142,286	2.0%	1 & 2
Facility Acquisition & Construction Services	\$143,217	2.0%	1 & 4
Long & Short Term Debt	\$375,500	5.3%	3



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# Restricted Funds - Debt Service & Capital Projects

Fund 3 & Fund 4 are restricted funds

## Fund 3 - Debt Service Fund -

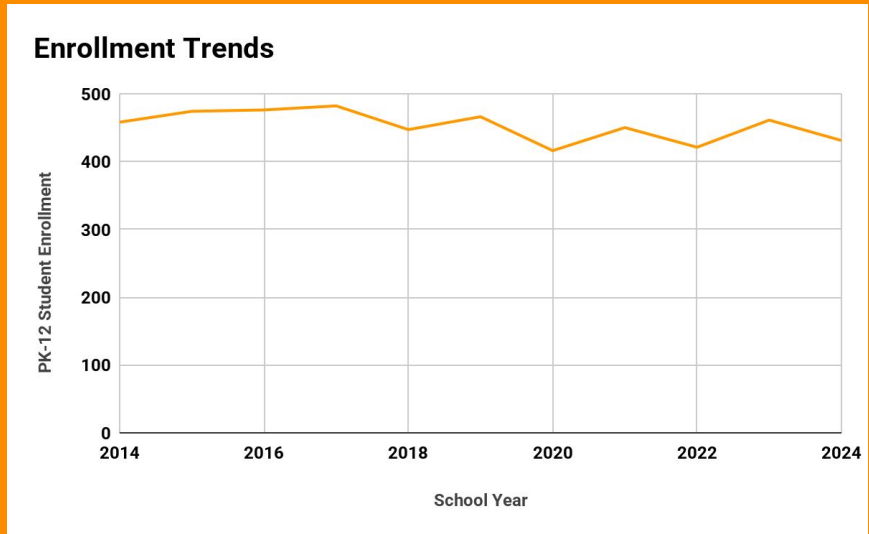
- Money in Fund 3 can only be spent on paying principal and interest on bonds
- District has to levy enough money each year to service debt

## Fund 4 - Capital Projects Fund -

- Fund 4 is for Capital Projects only
  - Bond proceeds are deposited into Fund 4 and are restricted to bond projects
  - Certain types of transfers from Fund 1 to Fund 4 can occur w/Board approval
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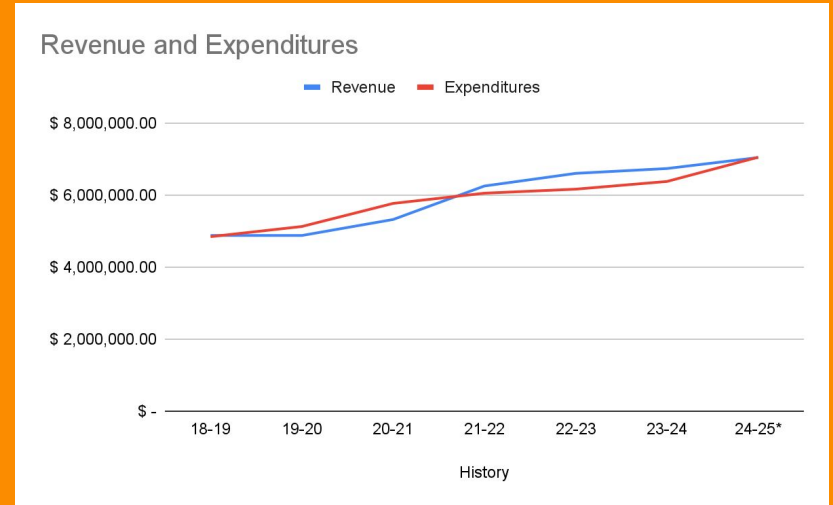
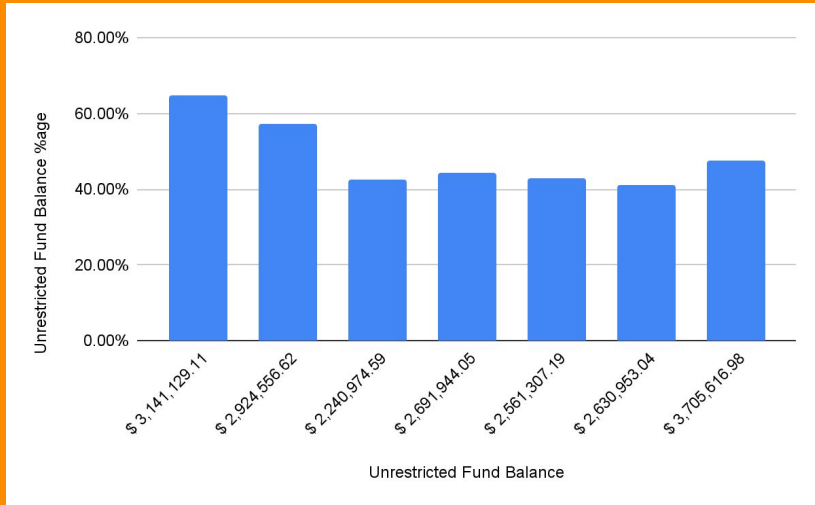
# Factors Impacting Revenue

History	Assessed Valuation	% Increase
18-19	\$ 51,801,302	
19-20	\$ 52,382,587	1.1%
20-21	\$ 53,427,035	2.0%
21-22	\$ 53,669,329	0.5%
22-23	\$ 57,897,826	7.9%
23-24	\$ 59,136,812	2.1%
24-25	\$ 60,719,124	2.7%



Assessed Valuation & Enrollment & Weighted Ave Daily Attendance (WADA) Impact Revenue and are considered when projecting revenue in future years.

# Financial Planning



\*24-25 figures are projected amounts based upon current budget

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# Questions or Comments



Please send questions or comments to [tchristian@concordia.k12.mo.us](mailto:tchristian@concordia.k12.mo.us). An FAQ will be placed on the school website as well as a video recording of this forum.

You are invited to participate in the District's CSIP Committee and the next meeting is Wednesday, May 14, 2025 at 6:00 pm in the CHS Library.

