

## Key Assumptions (General Fund, except in Green Cells)

Red Oak Community School District | Staffing Scenario 19-20

	Budget		Projections			
	2019	2020	2021	2022	2023	2024
<b>BUDGET-ASSUMPTIONS (FISCAL YEAR)</b>						
CERTIFIED ENROLLMENT	1,057.1	1,033.1	1,008.1	988.1	968.1	948.1
CERTIFIED ENROLLMENT CHANGE	-33.2	-24.0	-25.0	-20.0	-20.0	-20.0
SERVED ENROLLMENT	1,042.1	1,018.1	993.1	973.1	953.1	933.1
SERVED ENROLLMENT CHANGE	-46.2	-24.0	-25.0	-20.0	-20.0	-20.0
PRESCHOOL ENROLLMENT	55.0	55.0	55.0	55.0	55.0	55.0
SUPPLEMENTAL STATE AID %	1.00%	1.00%	2.00%	2.00%	2.00%	2.00%
DROPOUT PREVENTION \$	318,139	318,139	350,000	350,000	350,000	350,000
ISL LEVEL	0.10	0.10	0.10	0.10	0.10	0.10
ISL SURTAX	0.09	0.09	0.09	0.09	0.09	0.09
CASH RESERVE LEVY - SBRC	371,636	56,000	0	0	0	0
CASH RESERVE LEVY - OTHER	182,668	109,938	56,000	0	0	0
TAXABLE VALUATION % CHANGE	-1.56%	3.00%	3.00%	3.00%	3.00%	3.00%
TIF TAXABLE VALUATION % CHANGE	-15.10%	3.00%	3.00%	3.00%	3.00%	3.00%
SBRC MODIFIED SUPPL AMT OTHER #1	63,000	64,000	65,000	65,000	65,000	65,000
SBRC MODIFIED SUPPL AMT OTHER #2	65,000	65,000	65,000	65,000	65,000	65,000
SPECIAL ED MODIFIED SUPPL AMT	200,000	225,000	250,000	275,000	275,000	275,000
SPECIAL ED POSITIVE BALANCE REDUCTION	0.0	0.0	0.0	0.0	0.0	0.0
TUITION IN % CHANGE	1.08%	0.00%	0.00%	0.00%	0.00%	0.00%
EXP. SALARIES % CHANGE	-1.36%	-4.99%	-0.10%	1.69%	1.75%	1.75%
EXP. BENEFITS % CHANGE	-1.80%	-1.84%	0.73%	3.09%	2.15%	2.16%
EXP. PUR. SERVICES % CHANGE	0.00%	2.08%	-0.03%	0.01%	0.03%	0.03%
EXP. SUPPLIES % CHANGE	0.00%	0.41%	0.02%	0.02%	0.03%	0.03%
EXP. PROPERTY % CHANGE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

### Staffing Changes

	Fiscal Year		Projections			
	2020	2021	2022	2023	2024	
<b>BUDGET-ASSUMPTIONS (FISCAL YEAR)</b>						
Teacher FTE Net Change	(5.00)	(2.00)	0.00	0.00	0.00	
Teacher's Leaving/Replacing	1.00	1.00	1.00	1.00	1.00	
Administration (11X) # Net Change	0.00	0.00	0.00	0.00	0.00	
Associates (10X) # Net Change	(3.00)	0.00	0.00	0.00	0.00	
Other Professional (13X) # Net Change	0.00	0.00	0.00	0.00	0.00	
Technical (14X) # Net Change	0.00	0.00	0.00	0.00	0.00	
Office-Clerical (15X) # Net Change	(1.00)	0.00	0.00	0.00	0.00	
Crafts and Trades (16X) # Net Change	0.00	0.00	0.00	0.00	0.00	
Transportation-Service (17X) # Net Change	(2.00)	0.00	0.00	0.00	0.00	
Labor (18X) # Net Change	0.00	0.00	0.00	0.00	0.00	
Operations (19X) # Net Change	0.00	0.00	0.00	0.00	0.00	
<b>BUDGET-ASSUMPTIONS (FISCAL YEAR)</b>						
<b>Budget</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
REGULAR PREL FUND RATE	0.33	0.33	0.33	0.33	0.33	0.33
VOTED PREL FUND RATE	1.34	1.34	1.34	1.34	1.34	1.34
VOTED PREL FUND SURTAX RATE	1%	1%	1%	1%	1%	1%
MANAGEMENT FUND DOLLARS	0	0	0	646,000	646,000	646,000

# KEY RESULTS

Red Oak Community School District | Staffing Scenario 19-20

	BUDGET (FISCAL YEAR)		PROJECTIONS			
	2019	2020	2021	2022	2023	2024
<b>FUND BALANCES</b>						
FUND BALANCE - GENERAL FUND	3,304,466	3,718,151	3,955,361	3,937,205	3,772,749	3,455,285
FUND BALANCE - ACTIVITY FUND	143,545	128,138	112,731	97,324	81,917	66,511
FUND BALANCE - MANAGEMENT FUND	1,949,885	1,588,341	1,226,786	1,525,361	1,823,927	2,122,482
FUND BALANCE - PEPEL FUND	1,804,104	2,236,717	2,689,192	3,162,123	3,656,123	4,171,825
FUND BALANCE - CAPITAL PROJECTS FUND	15,023,856	20,702,195	26,380,533	32,058,872	37,737,211	43,415,549
FUND BALANCE - DEBT SERVICE FUND	569,164	1,105,951	1,374,926	1,643,900	1,912,874	2,181,848
FUND BALANCE - HOTLUNCH FUND	370,241	554,721	739,200	923,680	1,108,159	1,292,639
<b>TAX RATES</b>						
TAX RATE - GENERAL FUND	11.8852	10.1074	9.5974	9.2710	9.1661	9.0662
TAX RATE - MANAGEMENT FUND	0.0000	0.0000	0.0000	1.5976	1.5510	1.5059
TAX RATE - PEPEL FUND	0.3300	0.3300	0.3300	0.3300	0.3300	0.3300
TAX RATE - VOTED PEPEL	1.2054	1.2067	1.2080	1.2093	1.2105	1.2118
TAX RATE - PERL FUND	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TAX RATE - LIBRARY FUND	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TAX RATE - DEBT SERVICE FUND	2.0874	2.0266	1.3131	1.2748	1.2377	1.2016
TAX RATE - TOTAL	15.5080	13.6707	12.4485	13.6826	13.4953	13.3155
<b>SURTAX RATES</b>						
SURTAX RATE - GENERAL FUND	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
SURTAX RATE - PEPEL FUND	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SURTAX RATE - TOTAL	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
<b>UNSPENT AUTHORIZED BUDGET</b>						
UNSPENT AUTHORIZED BUDGET	2,887,675	3,492,120	4,060,968	4,453,832	4,700,691	4,794,859
UNSPENT AUTHORIZED BUDGET CHANGE	608,064	604,445	568,847	392,864	246,859	94,169
UNSPENT AUTHORIZED BUDGET RATIO	18.9%	22.5%	25.2%	26.6%	27.4%	27.5%
ANNUAL AUTHORIZED BUDGET	13,039,210	12,667,033	12,641,287	12,657,126	12,687,501	12,714,536
% ANNUAL AUTHORITY SPENT	95.3%	95.2%	95.5%	96.9%	98.1%	99.3%
<b>SOLVENCY AND MAXIMUM LEVY</b>						
ASSIGNED/UNASSIGNED DOLLARS	2,861,549	3,275,235	3,512,445	3,494,289	3,329,833	3,012,369
TOTAL REVENUE	13,118,838	12,476,273	12,309,650	12,246,106	12,276,186	12,302,903
TOTAL EXPENDITURES	12,431,146	12,062,588	12,072,439	12,264,262	12,440,642	12,620,367
AEA FLOWTHROUGH	481,501	478,751	477,419	477,393	477,386	477,312
SOLVENCY RATIO	22.6%	27.3%	29.7%	29.7%	28.2%	25.5%
MAXIMUM CASH RESERVE LEVY	1,043,532	344,178	0	0	0	0