



2023-24

Annual Budget Plan

Special School District of St. Louis County

12110 Clayton Road
Town & Country, MO 63131

www.ssdmo.org

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Budget Message

BUDGET MESSAGE

Special School District of Saint Louis County, the largest specialized education provider in the state, equips and empowers students of all learning abilities to excel to their greatest potential. This is realized through an inclusive, collaborative approach, supported by our comprehensive resources and deep expertise - all of which is centered on each student's unique needs.

Our Mission is to support and empower students of all learning abilities to excel to their greatest potential and our vision is for all students to realize their full potential in life and learning. Special School District of Saint Louis County continues to work with an emphasis on the three values of Equity, commitment, and collaboration.

Special School District of Saint Louis County is the fourteenth largest employer in the St. Louis area and covers over 510 square miles. We serve 24,728 students in 265 schools in St. Louis County. Special School District of Saint Louis County employs 5,773 full and part-time employees in our five SSD buildings, two Technical High Schools and in buildings throughout our 22 partner districts.

Special School District of Saint Louis County utilizes a zero-based budgeting approach to ensure that curricular needs drive the budget. District administration works diligently with the building and partner district administration to identify needs, wants, and enhancements to prioritize and support the education of our students.

Zero-based budgeting is the driving factor throughout the budget cycle. The budget cycle begins in October, after training is provided to each director and principal. Between the months of October and early December, principals and directors work with their stakeholders and building teams to develop and submit an initial budget. That director or principal will then meet with Special School District of Saint Louis County administration to discuss current budget requests and possible staffing needs. Additional budget meetings are held in January and February with the partner district superintendents. This allows for communication and collaboration, as well as an agreement with our Partner Districts. The preliminary budget is presented to the Special School District of Saint Louis County Board of Education in February and the Governing Council in March for preliminary approval. The final budget is then approved, according to state statutes, by the Special School District of Saint Louis County Board of Education and the Governing council by June 30th of each year.

The budget for Fiscal Year 2024 is the result of detailed internal analysis, meeting with Partner Districts and reviewed by SSD Administration. The budget is the developed at the direction of the Special School District of Saint Louis County Board of Education and the Special School District Governing Council.

The Board of Education's primary budgetary goals for fiscal year 2024 are:

- Equity
- Staffing
- Curricular Support
- Facilities

The Board absolutely understands the importance of these goals while balancing the responsibility of being excellent stewards of tax revenue.

Revenues are projected to increase by \$17 million when compared to the previous year's budget. Local revenue is projected to increase due to 2023 being a reassessment year. SSD will see the majority increase in revenue from local taxes. The Missouri State legislature will again fully fund both the Foundation Formula and Transportation.

Total expenditures are projected to increase by \$64 million from the FY23 budget. This increase in expenditures is from the negotiated and agreed upon salary increases with the five unions in Special School District. Special School District benefits from a solid financial foundation. The planned deficit spend of \$38 million will allow competitive wages for all employees while purposely drawing down the fund balance over the next couple fiscal years.

On behalf of the Board of Education and the entire Special School District Staff, I want to thank the taxpayers of St. Louis County for their continued support to the mission of the Special School District of Saint Louis County.

Dr. Elizabeth Keenan

Superintendent of Schools

Introduction Section

Board of Education



Ms. Katie Pottroff, Board President

(Current Term: 2022-2025)

kpottroff@ssdmo.org



Dr. Meredith Byers, Board Vice President

(Current Term: 2021-2024)

mbyers@ssdmo.org



Dr. Yuval Asner, Director

(Current Term: 2023-2026)

yasner@ssdmo.org



Dr. Dan Cuneo, Board Director

(Current Term: 2023-2026)

dcuneo@ssdmo.org



Mr. Curtis Faulkner, Director

(Current Term: 2020-2023)

cfaulkner@ssdmo.org



Ms. Tiffany Hudson, Director

(Current Term: 2021-2024)

thudson@ssdmo.org



Mr. Scott Moeller, Director

(Current Term: 2022-2025)

smoeller@ssdmo.org

District Administration

Administration

Dr. Elizabeth Keenan, Superintendent of Schools

314.989.8281 / ekenan@ssdmo.org

Dr. Elizabeth Keenan joined the District as SSD superintendent in July 2019.

Dr. Keenan began her career in education as a special education teacher. She also served as a school principal before joining a school district in a suburb of Minneapolis/Saint Paul, Minnesota, as director of special services followed by director of curriculum and instruction. In 2011, Dr. Keenan joined Saint Paul (Minnesota) Public Schools as assistant superintendent of the office of specialized services.

Prior to joining SSD, Dr. Keenan had held the position of chief officer of the office of diverse learners and health and wellness for Chicago Public Schools since 2016. In her position, she focused on supporting students with special needs to ensure they are prepared for post-secondary success.

Dr. Keenan holds a doctorate in Leadership Studies from Marian University in Fond du Lac, Wisconsin. She also earned a specialist's degree, a master's degree in special education and a bachelor's degree in elementary education.



District Leadership Team

Doug Austin, Chief Technology Officer

Phillip Boyd, Chief People and Culture Officer

Dr. Jeff Haug, Chief Operations Officer

Wendi Pendergrass, Chief Academic Officer of Schools and Academic Programming

Chaketa Mack-Riddle, Chief Partner District Officer

Kevin Andert, Executive Director of Career Technical Education and College & Career Readiness

Dr. Mollie Bolton, Executive Director of Teaching, Learning and Accountability

Dr. Kelly Grigsby, Executive Director of Schools and Programs

Jennifer Henry, Executive Director of Communications

Dr. Michael Maclin, Executive Director of Diversity, Equity, Inclusion, & Accessibility

Alan Wheat, Executive Director of Student Services

Dr. Tami Yates, Executive Director of Partner Districts

Strategic Plan





SPECIALIZED FOR SUCCESS

2022-27 STRATEGIC PLAN





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SECTION 1

Introduction to SSD

A Message from the Superintendent

We Are Specialized for Success!



We began the process of creating our new strategic plan and comprehensive school improvement plan (CSIP) update in the 2020-21 school year during a period of unprecedented change and upheaval in public education. The historic pandemic caused schools to evaluate priorities, recognize inequities, and reflect more deeply on the ways in which they realized the promise of education for all.

Our new strategic plan and CSIP represent a streamlined approach to ensuring each person in our District has the tools they need to focus on our core business of teaching and learning. It is the foundational work that aligns all divisions, departments, schools, staff, and resources towards our goal of ensuring all students realize their full potential in life and learning. Our hope is that it supports the future work of our

specialized staff and leads to meaningful change in ways that support more equitable learning and life outcomes for each of our students.

“The new strategic plan and CSIP will support the future work of our specialized staff and the unique needs of our students.”

Thank you to the many stakeholders and staff members who have contributed their time and energy to developing this comprehensive, ambitious blueprint for our District. Your input is valuable and greatly appreciated.

I look forward to seeing our plan implemented and watching SSD fully realize its mission and vision.

Thank you,

A handwritten signature in black ink that reads "Elizabeth Keenan".

ELIZABETH KEENAN, PH.D..

Superintendent of Schools

2022 Board of Education



Dr. Dan Cuneo
Board President
Subdistrict 2



Ms. Katie Pottroff
Board Vice President
Subdistrict 3



Dr. Yuval Asner
Director
Subdistrict 7



Dr. Meredith Byers
Director
Subdistrict 5



Mr. Curtis Faulkner
Director
Subdistrict 1



Ms. Tiffany Hudson
Director
Subdistrict 6



Mr. Scott Moeller
Director
Subdistrict 4

Governance


Special School District is governed by both a Governing Council and a Board of Education. The Governing Council is a 22-member oversight board consisting of one Board member from each of St. Louis County's 22 public school districts. The Governing Council meets four times per year and reviews and approves the annual budget, strategic plan, and comprehensive school improvement plan. They also interview and appoint the seven members of SSD's Board of Education.

Every four years since 1998, the Governing Council appoints a Public Review Committee

(PRC) to conduct a thorough review of SSD, including the structure, governance, administration, financial management, delivery of services, cooperation with partner school districts, and advocacy for children with disabilities.

The Board of Education provides direct governance of the District. Meeting twice monthly, the Board sets direction, establishes policy, and ensures appropriate management and fiscal responsibility. The Board also hires and evaluates the Superintendent.


Mission, Vision, Values, and Strategic Priorities




MISSION
To support and empower students of all learning abilities to excel to their greatest potential.




VISION
All students realize their full potential in life and learning.









Everything we do revolves around our commitment to students and their success.



We work with parents, students, partner districts, and the community to benefit students.



Every student, regardless of learning ability or socioeconomic status, deserves access to the services they need to succeed.

| | | | |
|-----------------------------|---|---|--|
| STRATEGIC PRIORITIES |  <p>Systems</p> <ul style="list-style-type: none"> • Data-based, standardized approach to instruction • Strategic approach to high-need districts • Strategic alignment within SSD • Systematized approach to facilities • Recruitment, onboarding, and retention of staff |  <p>Resources</p> <ul style="list-style-type: none"> • Equitable distribution of resources • Awareness of all resources • Optimal use of all resources |  <p>Relational Communication</p> <ul style="list-style-type: none"> • Relationships with external and internal stakeholders • Inter-departmental communications • Family engagement |
|-----------------------------|---|---|--|

About Special School District

At Special School District of St. Louis County, we **equip and empower** students of all learning abilities to excel to their **greatest potential**. We believe the student always comes first, recognizing the importance of each student's **unique needs** to realize a productive, independent, and fulfilling life.

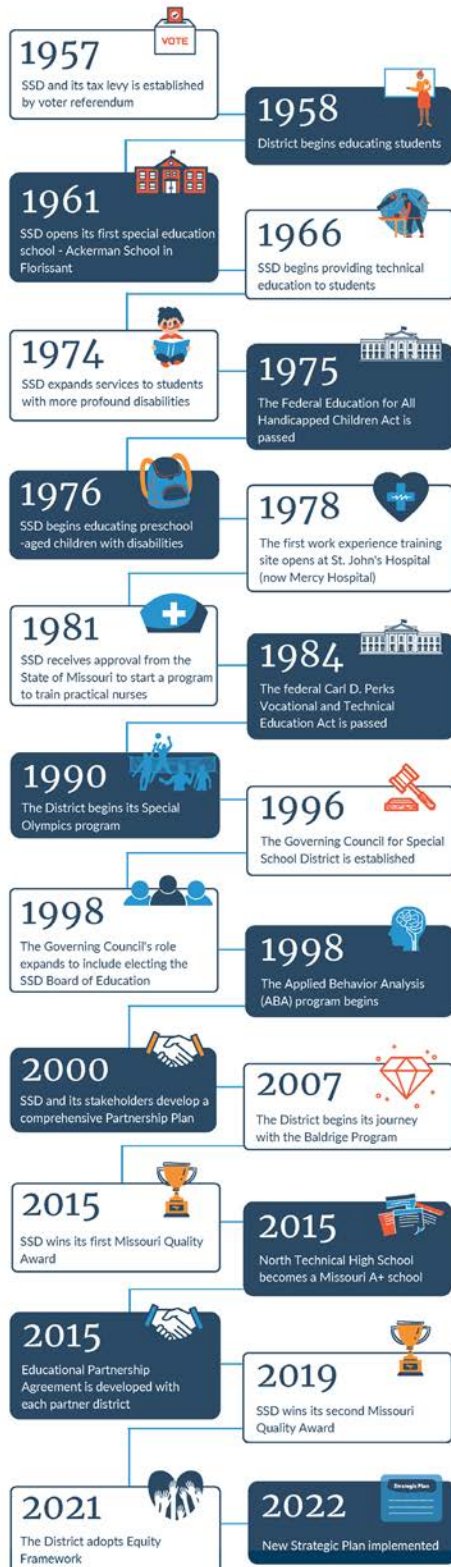
SSD provides special education services to students ages three through 21 in a variety of placements, which are governed by the federal Individuals with Disabilities Education Act (IDEA). Services are based entirely on a student's Individualized Education Program (IEP). Placements range from SSD teachers providing special education services in the student's home school and district (partner district) to students attending an SSD special education school or a private separate agency. Ninety-seven percent of students receiving

SSD services attend school in the school district where they live.

SSD also operates two career and technical high schools with 28 programs in a wide range of technical areas. Technical course offerings for students in grades 10-12 range from traditional technical fields, such as precision machining and construction, to emerging fields like network administration and health sciences.



SSD History



SSD, the largest specialized education provider in the state of Missouri, was established in 1957. The voters of St. Louis County approved a tax levy for its creation to support the educational needs of children with disabilities. The District grew in 1960 when voters approved a second levy to finance the construction of special education schools.

In 1965, an additional levy passed which allowed the District to become the career and technical education provider for all students in St. Louis County, in support of the Vocational Education Act. Additional levies were passed in 1970 to build more special education schools. In 1981, SSD took a major step in expanding its programs when it received approval from the State of Missouri to start a program to train practical nurses.

Today, SSD serves almost 22,000 students with disabilities in our SSD schools and 22 partner district classrooms, over 1,400 students in career and technical education, more than 900 students who attend private/parochial schools, and over 100 adult students working toward their practical nurse licensure.

SERVING ST. LOUIS COUNTY STUDENTS SINCE 1958 

Map of Special School District

Subdistrict 1
Hazelwood | Jennings | Maplewood-Richmond Heights

Subdistrict 2
Affton | Bayless | Hancock Place | Mehlville

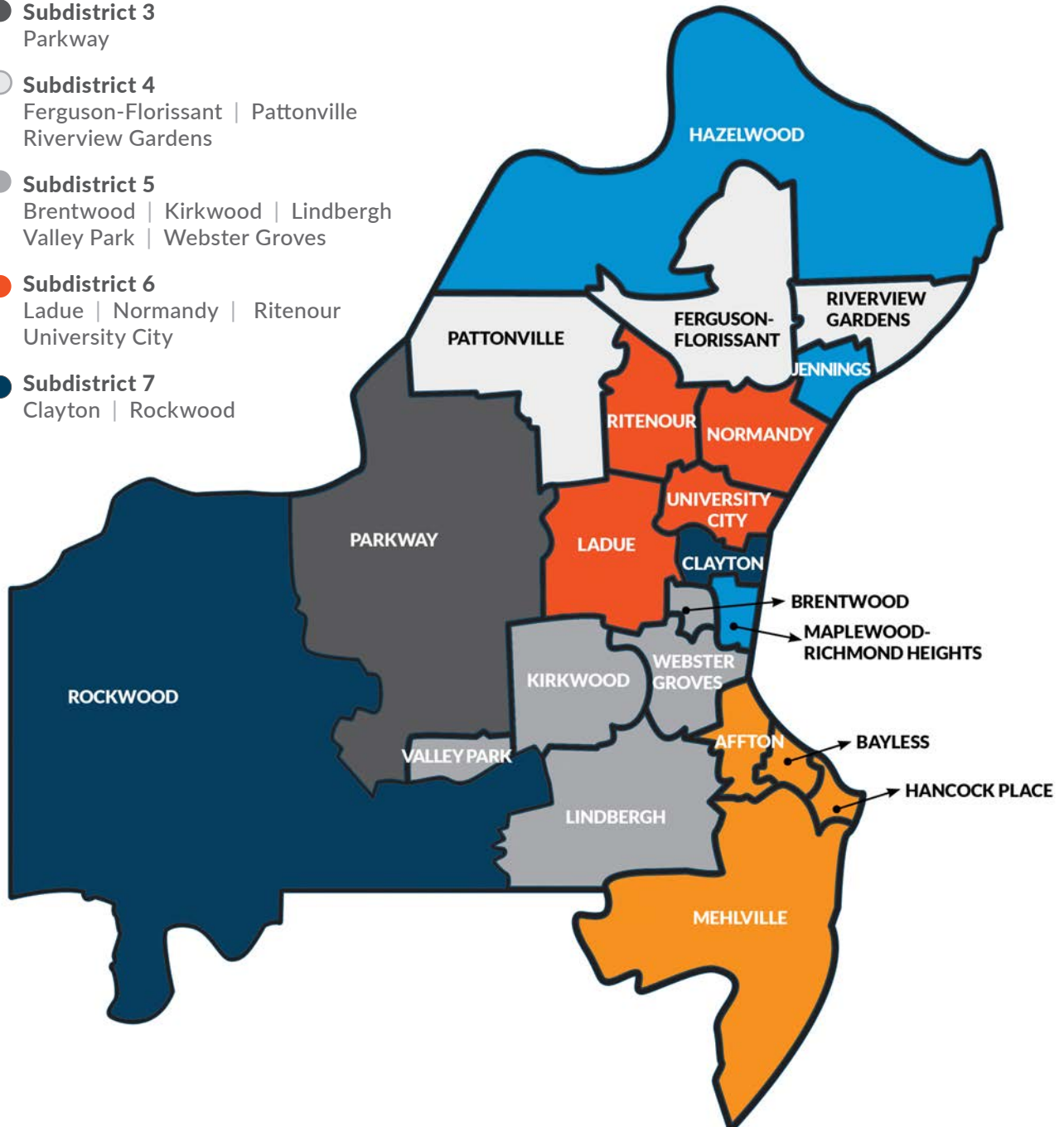
Subdistrict 3
Parkway

Subdistrict 4
Ferguson-Florissant | Pattonville
Riverview Gardens

Subdistrict 5
Brentwood | Kirkwood | Lindbergh
Valley Park | Webster Groves

Subdistrict 6
Ladue | Normandy | Ritenour
University City

Subdistrict 7
Clayton | Rockwood

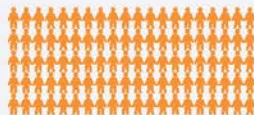


Facts and Figures: SSD Students, Staff, and Schools

SSD AT A GLANCE



24,728 STUDENTS



286 BUILDINGS
across St. Louis County

our students

- 648** Special Education
- 20,289** Partner Districts
- 868** Early Childhood
- 1,410** Career & Technical Education
- 953** SNAP (avg)
- 556** Homebound (avg)
- 47** Courts (avg)

47%
Caucasian

41%
African-American

6%
Hispanic

2%
Multi-Race

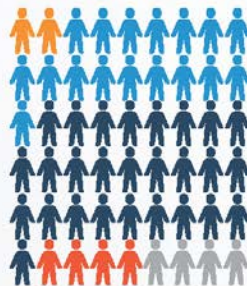
2%
Asian

1%
Native American/
Hawaiian/Pacific Islander



our staff

- 477** Part-time staff
- 5,296** Full-time staff
- 76%** Hold Advanced Degrees
- 13** Average years of teaching experience



- 236** Administrative-level staff
- 1,743** Paraprofessional-level staff
- 2,747** Teacher-level staff
- 470** Operational staff
- 477** Other staff members

our schools



5 SSD schools



2 Technical high schools

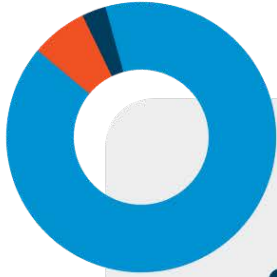


256 Partner district schools



22 Partner districts across St. Louis County

Facts and Figures: SSD Students, Staff, and Schools



Students Served

- **SSD Schools**
648
- **Partner District Schools**
20,289
- **Technical Schools**
1,410

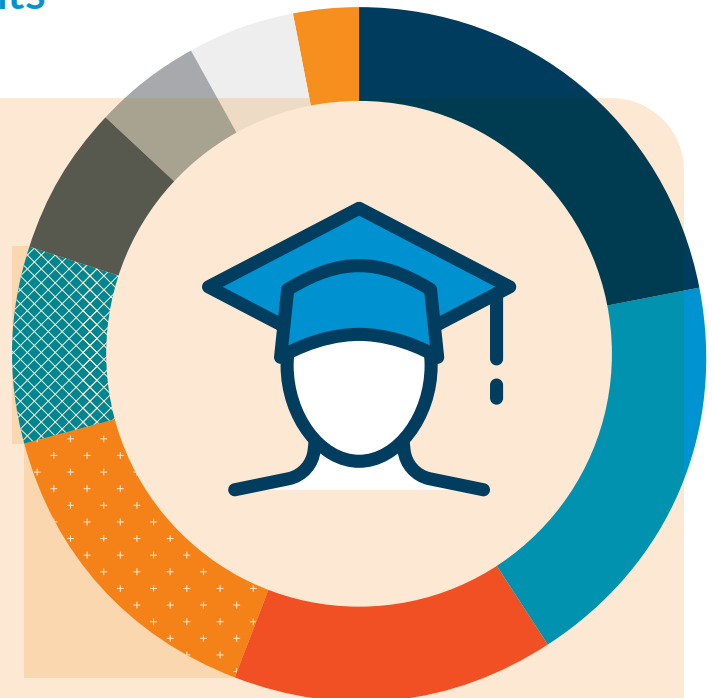
Transportation

- 287** Bus drivers
- 209** Bus monitors
- 352** Buses in fleet
- 256** Daily routes
- 2,107,599** Miles driven in 2020-21



SSD Special Education Students by Disability

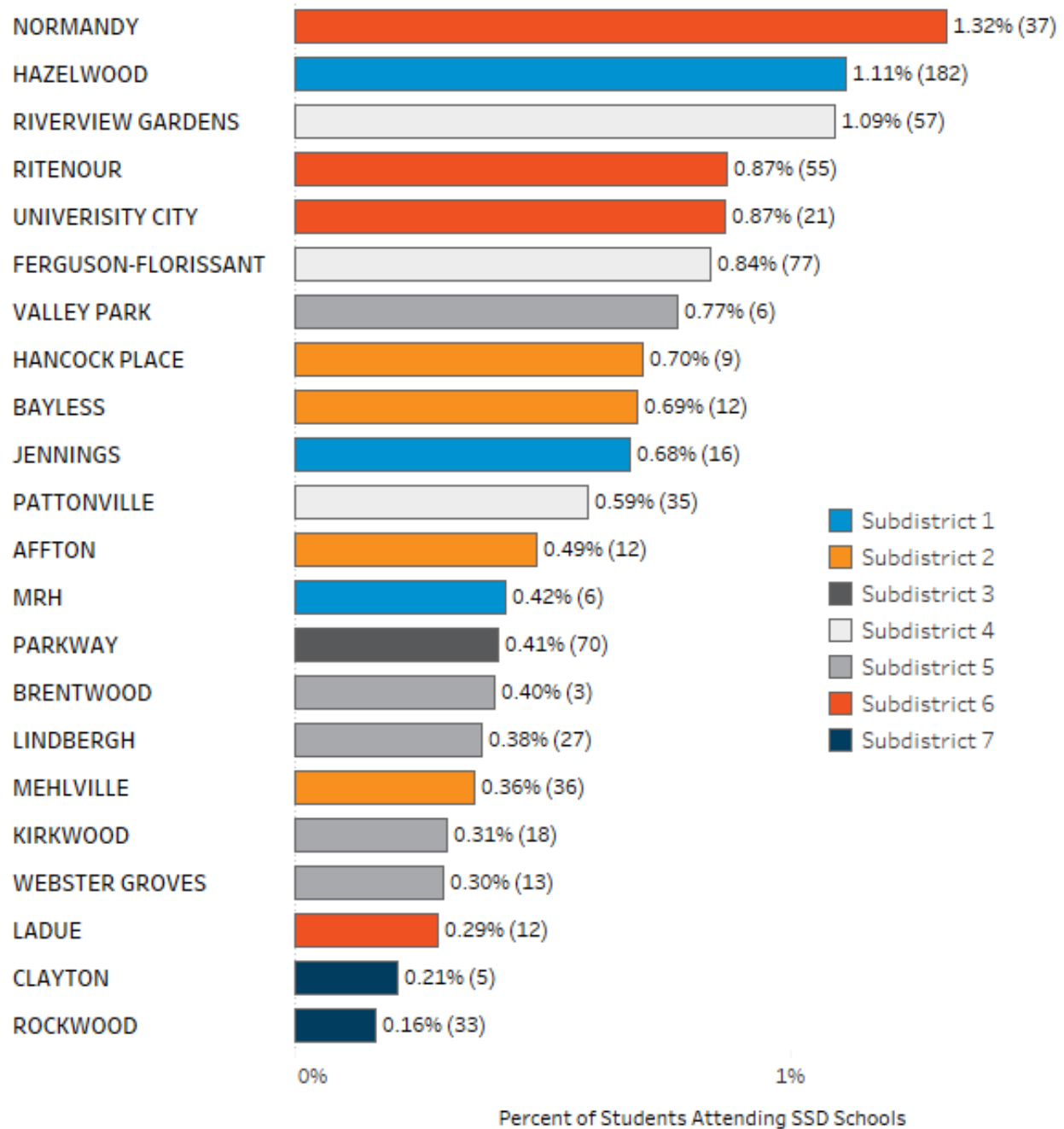
- **Other Health Impairment**
22%
- **Learning Disabilities**
19%
- **Speech Impairment**
15%
- **Autism**
15%
- **Emotional Disturbance**
9%
- **Intellectual Disability**
7%
- **Language Impairment**
5%
- **Young Child with Developmental Delay**
5%
- **Other**
3%



21,805 Students

Receiving Special Education Services

Percentage of Partner District K-12 Students Attending SSD Schools and Programs



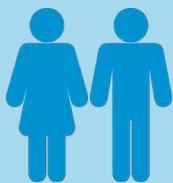
Source: SSD separate site enrollment is based on preliminary 2021-22 December 1 count data from SSD's Phoenix student information database. Partner district enrollments used in the calculation were retrieved from the DESE comprehensive data site (District Enrollment 2021-22 Preliminary).

Snapshot of SSD Programs and Services



Early Childhood Special Education

For more than 30 years, SSD's Early Childhood Special Education (ECSE) program has provided special education to children starting at the age of three and extending until they begin kindergarten.



868
students

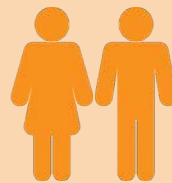


Serving
14 of 22
partner
districts



School-Aged Programs

Special education for school-aged (kindergarten through twelfth grade) students is provided by SSD in partner districts, our special education schools, our programs, and with the support of private agencies.



20,937
students

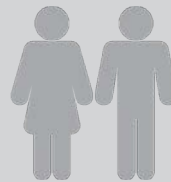


22 school districts
5 special
education schools
3 programs
9 service sites



Vocational Skills Program

The Vocational Skills Program (VSP) serves students who have completed four years of high school but require extended programming to develop the skills needed to move toward post-secondary goals and gain successful employment. Students in VSP are immersed in a business setting, allowing them to build general work behaviors and soft skills needed for entry-level employment.



215
students

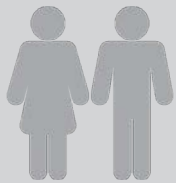


30
sites



Special Non-Public Access Program

Through the District’s Special Non-Public Access Program (SNAP), SSD provides programming outside of school to children who are eligible for special education, but attend private, parochial, or home school.



Avg. 953 students

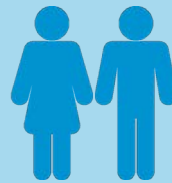


24 sites throughout St. Louis County



Homebound Instruction

SSD collaborates with our partner districts to provide Homebound Instruction and special education services to students throughout St. Louis County who are unable to access services in a school setting due to injury, illness, or medical condition.



Avg. 556 students

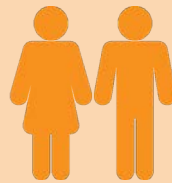


22 partner districts



Courts Program

SSD provides instruction and the opportunity to earn credits towards graduation for students who are incarcerated at both the St. Louis County Juvenile Detention Center and Lakeside Court appointed residential facility. The focus of the program is to give students the skills they need to make a successful transition back to their home school and/or post-school life.



Avg. 45 students



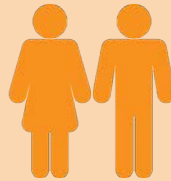
2 Site locations

Snapshot of SSD Programs and Services



Career and Technical Education

SSD offers the largest career and technical education (CTE) program in the State of Missouri. Our two CTE high schools provide relevant, high-quality instruction in a wide variety of career pathways. Programs are focused on developing real-world skills, providing hands-on experience, and connecting students to employers and mentors. Instructors are industry professionals with vast expertise and a keen interest in supporting upcoming generations as they explore the world of work. Acceptance is competitive and conducted through a rubric-scored process.



1,410
students



2 high schools
28 programs

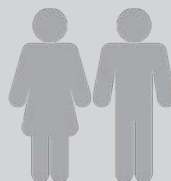
Avg. 55% go to college

Avg. 35% join workforce



Adult Education Program

Applied Technology Services, SSD's adult education program, offers a 12-month Licensed Practical Nursing (LPN) program to individuals 18 years and older. Classes operate year-round and are offered at two sites in the St. Louis area, South Tech and North Tech high schools. Instructors are certified by DESE and hold a bachelor's degree in nursing and a current Missouri Registered Nurse (RN) license.



132 LPN
students/year



2 site
locations

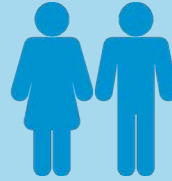
Program is approved by the Missouri State Board of Nursing and is accredited by DESE.

Support for Families



Audiology Services

SSD Audiology Services provides supports to all children in St. Louis County from early childhood to graduation or age 21 (whichever is first). Services include diagnostic hearing evaluation, amplification and assistive listening device evaluation, cochlear implant and hearing aid troubleshooting, and in services with students, families, and school staff regarding hearing loss and amplification.



7,234
students
served/year



3 site
locations



FACE

Formerly PEDA and Family Engagement

The Family and Community Engagement (FACE) program partners with families to support each student's academic, social, and emotional success. FACE staff provides direct support to families and the community through workshops, resources, referrals, consultation, a lending library, website resources, the Parent Leadership Institute, and Parent Mentor Outreach Ambassadors.



50+
workshops
offered annually



PAC

The District's Parent Advisory Council (PAC) is comprised of families who collaborate on improving the education, confidence, and social outcomes of each student served by SSD. The PAC consists of five parents or guardians (one member and four alternates) from each partner district and SSD special education school.



Established
in **1986**



9 meetings
per year

Strategic Plan vs. CSIP

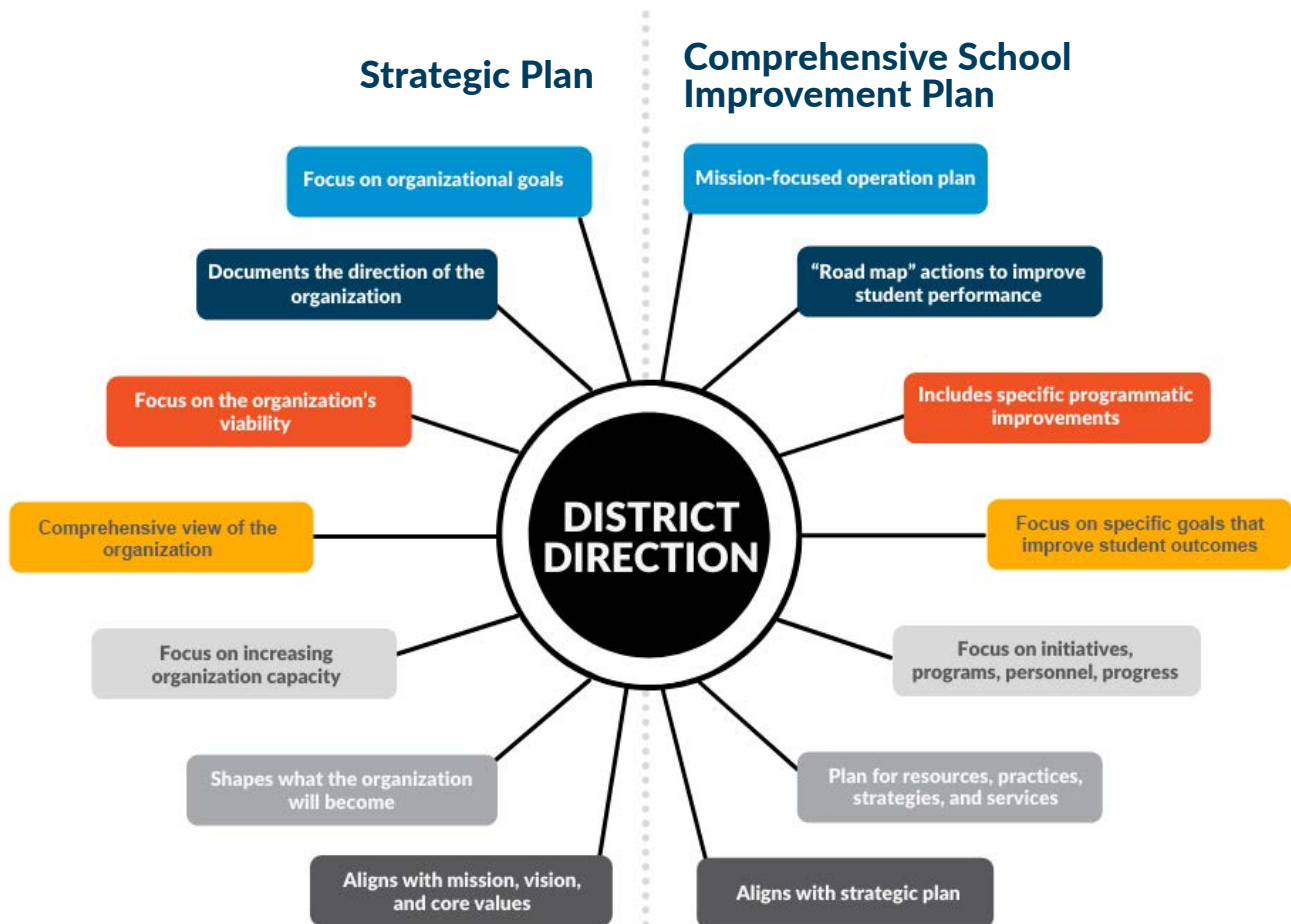
What is the difference between a strategic plan and a comprehensive school improvement plan (CSIP)?

The strategic plan is a long-range plan founded on the vision, mission, and core values of the District. It is more visionary than the improvement plan and focuses on long-term goals. The strategic plan provides direction for the improvement plan.

The CSIP defines the steps needed to achieve the strategic plan's long-term goals. It is more operational than visionary, and includes short-term goals, with detailed actions for each goal. The improvement plan's actions are evaluated more frequently than the

strategic plan and it is formatively reviewed and revised quarterly throughout the year.

The long-range strategic plan helps the District set visionary expectations and the annual improvement plan focuses on operations, making it possible to achieve those expectations. At the end of the year, both the strategic and improvement plans are evaluated for success. The strategic plan's evaluation is formative, while the improvement plan's evaluation is summative.



The strategic plan denotes overarching goals, but they are not the only goals being worked towards. There are many plans which are reviewed and revised annually, with goals and objectives guiding the work we do throughout the District, such as the District comprehensive improvement plan, school improvement plans, and the equity framework. Although there are three strategic priority areas that are part of the strategic plan, there are other areas, strategies, and objectives that are being considered and implemented concurrently to this guiding document.





Cougar
Coffee Den



SECTION 2

Strategic Plan

Planning for Success

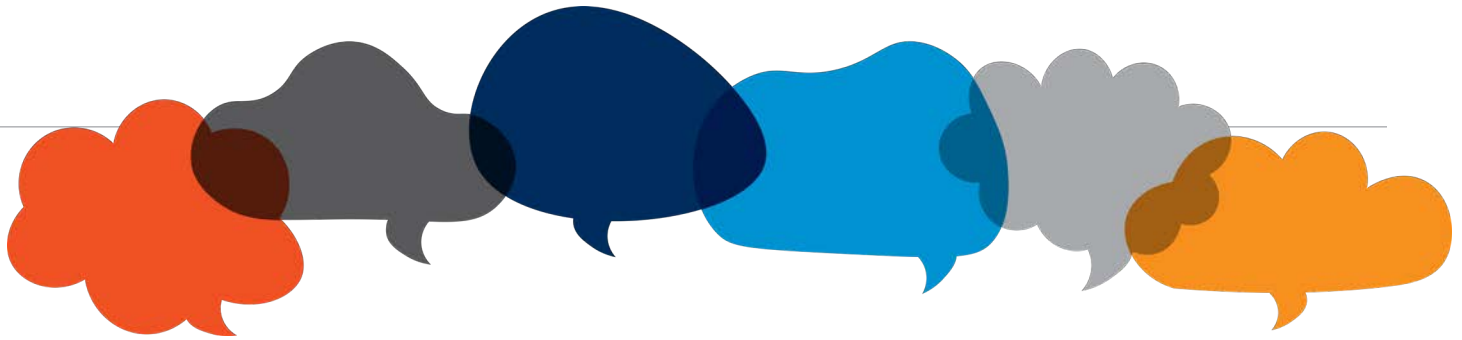
SSD developed the new strategic plan over the course of the 2020–21 school year. The Strategic Plan Steering Committee, comprised of parents/guardians, staff, and community members, conducted a detailed examination of external and internal factors impacting the District. Stakeholders from across St. Louis County participated in interviews and focus groups to provide their input, and analysis of the gathered information told us what our community valued, where we could improve, and what the District should focus on moving forward.

An extensive districtwide SWOT (strengths, weaknesses, opportunities, threats) analysis was performed to create a framework for analyzing the District’s areas for growth and improvement. The SWOT analysis provided a focus on SSD strengths while minimizing any threats and taking advantage of opportunities for maximum improvement. This comprehensive review of SSD resulted in a multi-year strategic plan that establishes

District priorities and outlines aligned goals and strategies. The new plan includes an updated mission, vision, and core values developed with stakeholder input and revised by our Board of Education. This plan affirms those values and ensures we will support and empower students of all learning abilities to excel to their greatest potential. Through revisions and additions, leadership will ensure the plan continues to fulfill its purpose of improving the District’s capacity, quality, and sustainability.

The implementation of the new strategic plan begins with the leadership of the superintendent, followed by each school, as they annually develop and deploy school improvement plans that are aligned with the Board’s goals. The strategic plan will guide the administration and staff of each school throughout the system in their work with students, parents, and the community as a whole.





External Factors

A review of SSD's external environment told us the following:

- St. Louis County's population, demographic factors, and economic conditions have been relatively stable.
- While overall public school enrollment in St. Louis County has been fairly consistent, different parts of the county have experienced some change. Districts in North County have seen slight enrollment drops, while districts in South County have seen slight enrollment increases.
- From 2016 to 2020, the count of children with disabilities in St. Louis County school districts increased by about 800 students.
- From 2017 to 2020, non-public school enrollment was fairly constant, as was the percentage of non-public school students identified as having a disability.
- The Missouri legislature has increased its support of charter and non-public schools in recent years.
- The Missouri State Board of Education has approved a new accreditation system that focuses on district processes and student outcomes.

Internal Considerations

A review of SSD's internal workings yielded the following key themes:

- SSD has a knowledgeable, skilled staff.
- SSD is fiscally sound.
- SSD facilities are sound and well-maintained.
- There is a lack of consistent, strategic, data-based planning and processes.
- There is a lack of clear communication among departments and with stakeholders.
- Staff is uncertain about the availability and sustainability of resources.
- The District must address issues of diversity, equity, and inclusion.

Reporting Progress



The purpose of the strategic plan is to improve District performance, in both operations and instruction, in order to fulfill our mission. The District will measure performance in three ways: key performance indicators (KPIs), District report card, and balanced scorecard.

Key Performance Indicators

The purpose of a KPI is to show how well the organization or department is meeting its goals that are aligned with the District’s mission. It is intended to measure the most important things the department does and is based on results or outcomes.

Quarterly District Report Card

A District report card will show SSD’s performance on key metrics. It answers the question “what is happening now?” The report card will provide a quarterly detailed update so that the District can make adjustments to address areas of concern.

Annual Balanced Scorecard

A balanced scorecard is an annual view of District performance that balances operational factors with instructional ones. This allows judgments about how efficiently SSD is operating, as well as how effectively it is achieving desired results.







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MISSION

To support and empower students of all learning abilities to excel to their greatest potential

VISION

All students realize their full potential in life and learning

CORE VALUES

Equity
Commitment
Collaboration

Strategic Priorities

1 Strategic Priority 1: SYSTEMS



Goal and Strategies

Implement effective strategic, data-based systems that efficiently and equitably support instruction and operations.

Strategy 1

Develop administrators' skill sets for strategic priority setting for improved efficiency and effectiveness.

Strategy 2

Develop internal capacity for using data systems for gathering and analyzing data.

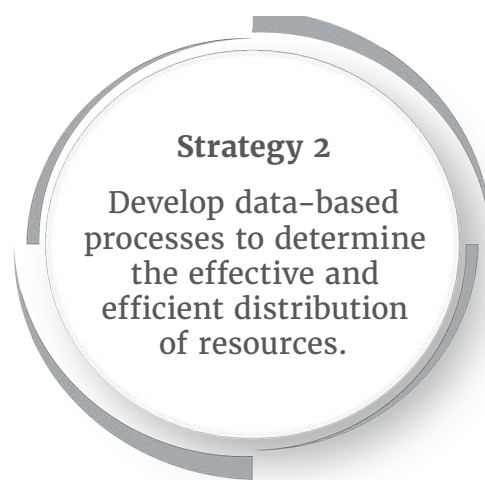
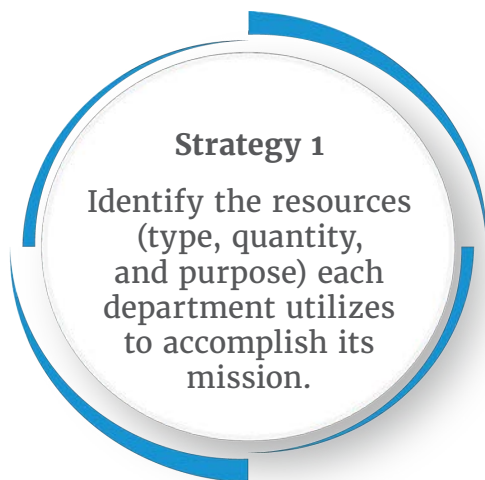
Strategic Priorities

2 Strategic Priority 2: RESOURCES



Goal and Strategies

Optimize resources to equitably support students to meet their greatest potential.



Strategic Priority 3: **RELATIONAL COMMUNICATIONS**

3

Relationships
with external
and internal
stakeholders

Inter-
departmental
communications

Family
engagement

Goal and Strategies

Create a multi-channel communication strategy that enables two-way communication and improves relationships across all stakeholder groups.

Strategy 1

Establish relationships with businesses, agencies, and other community stakeholders that will support student success.

Strategy 2

Engage with families.

Strategy 3

Establish communications systems among departments and with staff at all levels.

Strategic Planning Acknowledgments



As part of the Strategic Plan Steering Committee and Work Groups, the following individuals played an important role in developing the strategic plan. Their time and effort made its development possible.

Strategic Plan Steering Committee

Dr. Elizabeth Keenan
Kevin Andert
Doug Austin
Dr. Paul Bauer
Dr. Mollie Bolton

Toby Clodfelter
Dr. Kelly Grigsby
Dr. Jeff Haug
Jennifer Henry
Dr. Michael Maclin

Chaketa Mack-Riddle
Wendi Pendergrass
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Strategic Plan Work Groups

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Tina Maksche
Alan Wheat

Communications

Jennifer Henry

SECTION 3

Comprehensive School Improvement Plan

Comprehensive School Improvement Plan Overview

SSD’s comprehensive school improvement plan (CSIP) directs the overall improvement of its educational programs and services in support of student achievement. The plan is written in accordance with guidelines from Missouri’s Department of Elementary and Secondary Education (DESE) and Missouri statute (RsMo 162.856) and was approved by the SSD Board of Education on May 24, 2022, and the Governing Council on June 7, 2022.

The CSIP will be implemented concurrently with the five-year strategic plan, which is focused on the operational supports and processes underpinning the provision of quality educational programs.

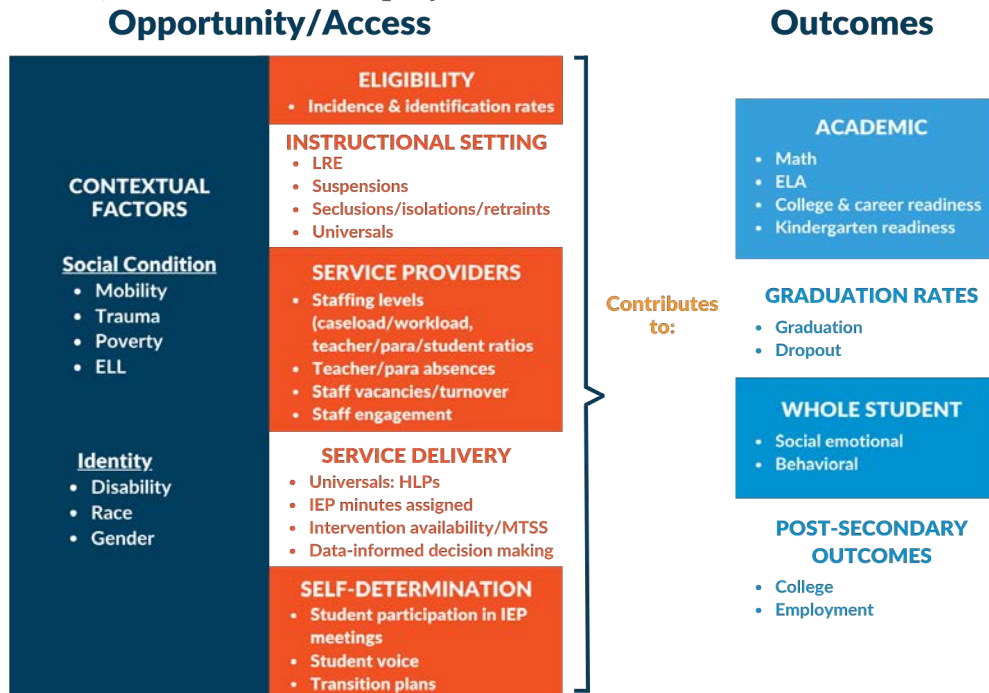
Planning Process

The 2022–27 CSIP was developed using the Strategic and Responsive Solutions (SRS) Protocol^[1], a districtwide project planning

framework. This approach facilitated identifying areas of concern, understanding the associated underlying issues and creating a road map of the work that needs to be done to improve student outcomes.

Planning through an Equity Lens

All planning activities were structured through an equity lens by making direct connections between the strength of student outcomes (i.e., social-emotional-behavioral, academic, graduation, and post-secondary) as compared to their level of access to services, supports, and opportunities. In addition, student identity (i.e., race, gender, type of disability) and the social conditions students are exposed to (i.e., poverty, mobility, trauma, English language learner) were considered to identify disproportionate outcomes which point to bias, inequities, and systems that are unresponsive to the needs of all students.





Data and Research Review

The CSIP Planning Committee engaged in a multi-session data and research walk, which was structured to make connections between particular categories of outcome data and the research-informed factors that positively impact those outcomes. Research on contributing factors, effective strategies, and population-specific considerations for improving student outcomes were explored in connection to the District data reviewed. Staff insights also provided a greater understanding of why potential challenges may exist and possible approaches to creating sustainable change. In total, the following number of sources were considered throughout the planning process:

- 31 District data sources/reports (quantitative)
- 22 Voice of Customer sources (qualitative)^[2]
- 57 Research studies/resources

[1] The Strategic and Responsive Solutions (SRS) Protocol provides a structured process where staff explore three different types of evidence (i.e., data, voice of customer, research) to learn the root of an issue before proposing a solution.

[2] Including surveys, focus groups, interviews from program evaluations, needs assessments, Gibson Operational Audit, and Missouri Quality Award review.

Insight Statements

Based on the information gathered in the data and research reviews, several key points emerged and were thematically grouped to guide goal and strategy development:

- Creating a common understanding (re: purpose and process)
- Improving student outcomes
- Ensuring continuity across settings

Root Cause Analysis

A root cause analysis (5 whys exercise) was conducted for each goal area highlighting the supports, processes, and solutions needed to spur change as suggested by the research, data, and staff feedback gathered to-date. The identified elements became the CSIP strategies listed under each goal area.

Comprehensive School Improvement Plan Overview

Systems Frame

Once the CSIP strategies were confirmed, a systems frame was developed for each team as a means of identifying the stakeholders connected to the strategy's focus and who are therefore serving as an important voice in bringing the solution to life. Completing systems frames at the strategy level also helped diversify representation across teams by ensuring the same individuals (where possible) were not assigned to multiple teams.

Theory of Change

Once the strategy teams were formed, they were tasked with completing a theory of change which explains:

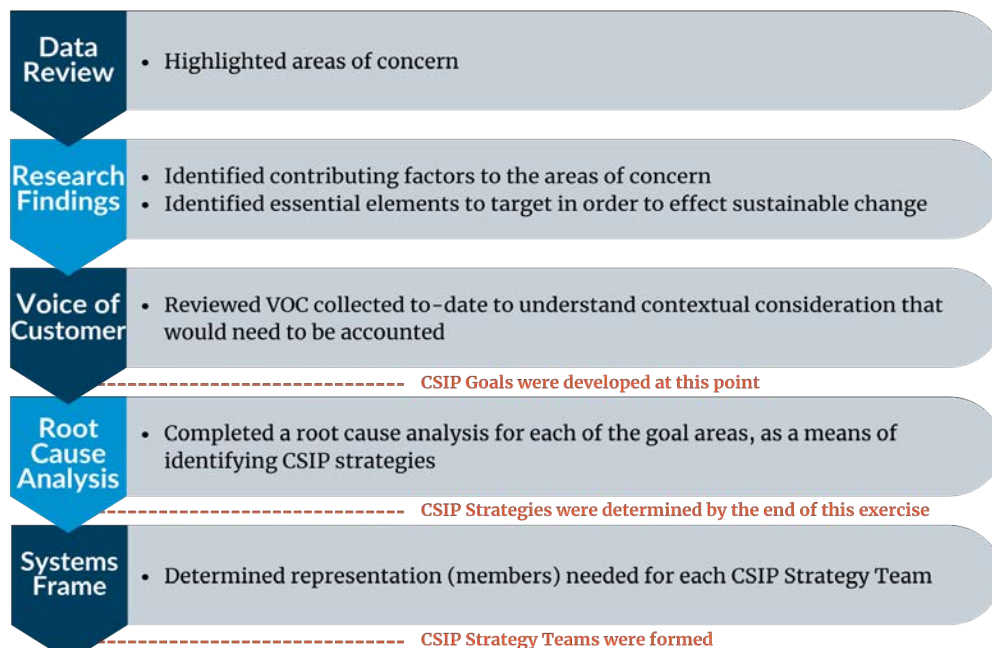
- The challenge they are addressing
- The work their committee will complete (actions to be taken, deliverables),
- The changes they expect to see as a result of their efforts (short and long-term outcomes); and,

- The stakeholders that need to be involved in order for their project to be a success.

These visioning documents will help align districtwide projects at both the CSIP and strategic plan-level and will help promote opportunities for collaboration. Furthermore, SSD staff will gain a better awareness and understanding of the improvement efforts that are underway.

Reporting and Monitoring Process

A plan was developed for the teams to report quarterly on the status of strategies and goals. This report is shared with the District Leadership Team, the Board of Education, and the Governing Council. Based on these reports and ongoing data collection, work plans will undergo a cycle of improvement, if needed, based on milestone attainment and performance outcomes.



CSIP Goal Areas

Based on the outlined process, the team prioritized the following District goal areas:

GOAL 1: Proactively plan for student success.

There is a wealth of information on factors that contribute to successful outcomes for students. Drawing on this evidence-base, the District will clearly define more meaningful understandings of post-school success, as well as shape and introduce the necessary collaborative planning and data-informed work processes/tools needed to maximize the positive effects of these influential factors.

GOAL 2: Align and coordinate decision-making to provide student supports that are consistent with the District's mission.

SSD is proud of the wide range of services and supports it offers, and the ways in which those offerings can be tailored to the needs of students. However, without a shared understanding of the driving motivation for the use of particular interventions, services, and supports, the way in which they are assigned may unintentionally counteract plans provided by complementary service providers; or the District's ultimate goals for student success (e.g., assigning 1:1 adult support to promote student independence, pulling students out of class for interventions while subscribing to an inclusive education model). Furthermore, the degree to which programming decisions are evidence-based and rely on common data sources will also need to be explored.

GOAL 3: Create learning environments and systems that are responsive to the experiences of highly mobile students, their families, and the staff who serve them.

We need to better understand mobility trends and the associated student experience in order to provide greater continuity of service/instruction for highly mobile students. Based on that understanding, SSD will focus on working with partners to develop a solution that builds a network of consistent instruction/supports/systems for students who experience school changes. Trauma-informed approaches will also be an important consideration in this work, as youth receiving foster care services typically experience more than seven placements, resulting in at least eight school changes, over an average of 6.6 years.

CSIP Goals and Strategies - Goal 1

GOAL 1: SSD will proactively plan for student success by implementing evidence-based strategies resulting, in increased student achievement by 2027.

STRATEGY 1.1: Prepare students with the skills and planning needed for positive post-school or program outcomes.

STRATEGY CHAMPION: Dr. Tami Yates, Assistant Executive Director of Partner Districts and Casey Wisdom, Director of Transition Services

RATIONALE: There is a disconnect between compliant transition plans and ultimately achieving favorable post-secondary outcomes. An SSD data review found that 97% of transition plans are compliant. Yet over 90% of SSD graduates are not meeting Office of Special Education Programs (OSEP) standards, and only 62% of students with disabilities attending partner district schools met positive post-secondary outcome criteria.

A research study by Miller-Warren (2015) found that transition planning that is designed to meet compliance requirements often tends to be ‘cookie cutter’ and does not properly prepare students for post-secondary success.[i]

Note: Almost 1/3 of SSD graduates’ post-graduate outcomes are unknown (2019 cohort data).

Research-based strategies for implementation:

- Define the standards for post-school success
- Focus on student-centered planning
- Engage in futures’ planning (conversations/use of facilitating tools)
- Start transition planning early
- Improve post-graduation follow-up rates

MEASURES:

Short-term

Products: Standards for post-school success; evidence of transition planning in IEPs

Activities: Rate of utilization of planning tools; post-secondary follow up rates

Long-term

Increase of positive post-secondary placement

FUNDING SOURCE: Standard operating budget

ALIGNMENT:

MSIP Standard: Student Success: TL1, TL3, TL4, TL6, TL8, CC3, CC4, DB2, DB4, EA2, EA3, EA4

Strategic Plan: 1.1, 1.2, 2.2, 3.1, 3.2

Equity Framework: 1, 3, 4, 6, 7, 8



STRATEGY 1.2: Improve connections between student data and research-based factors influencing student achievement, to support proactive planning.

STRATEGY CHAMPION: Alan Wheat, Executive Director of Student Services

RATIONALE: During the CSIP planning process, in areas where student outcomes needed to improve, a research review brought to light formative moments in time where a student's experience or proficiency-level in a particular content matter is likely to be indicative of their long-term outcomes.

With that in mind, the District recognized the need to proactively plan around these influential indicators, but in doing so would first need to develop the data monitoring system to support the work.

Research-based strategies for implementation:

- Make connections between factors associated with successful outcomes for students and the data collected
- Determine how it will be used to inform planning
- Data-based conversations with partner districts including early warning indicators

MEASURES:

Short-term

Products: Predictive factors identified with data sources; process for utilizing data for planning; process for data based conversations

Long-term

Increased graduation rates; increased growth and achievement scores/rates; positive post-secondary placements

FUNDING SOURCE: Standard operating budget

ALIGNMENT: MSIP Standard: Success Ready Students: TL1, TL4, TL5, TL6, TL7 TL8, CC3, DB1, EA2, EA3, EA4

Strategic Plan: 1.1, 1.2, 2.2, 3.2

Equity Framework: 1, 2, 3, 4, 6, 8



STRATEGY 1.3: Engage in collaborative planning with partners.

STRATEGY CHAMPION: Chaketa Mack-Riddle, Executive Director of Partner Districts

RATIONALE: Research studies have shown that work completed with general education staff in partnership with, and/or reinforced by special education staff can create the sustainable upstream prevention mechanisms needed to impact special education students' school experience via referrals/diagnoses, discipline, and academics.

Currently, conversations with partner districts tend to be more focused on a division of responsibilities rather than collaborative ways to support students.

Research-based strategies for implementation:

- Co-develop productive collaborative planning practices with partner districts
- Co-develop integrated data-informed work processes with partner districts

MEASURES:

Short-term

Products: Partnership agreements

Activities: Implementation of the process for data-based conversations (see 1.2); number of data-based conversations occurring with each partner district

Long-term

Increased graduation rates; increased growth and achievement scores/rates; positive post-secondary placements; increase in student placements in the least restrictive environments

FUNDING SOURCE: Standard operating budget

ALIGNMENT:

MSIP Standard: Success Ready Students: TL1, TL3, TL4, TL5, TL6, TL7, TL8, TL9, CC1, CC2, CC3, CC4, DB2, DB4, AS1, AS2, EA1, EA2, EA3, EA4

Strategic Plan: 1.1, 1.2, 2.2

Equity Framework: 1, 2, 3, 4, 6

CSIP Goals and Strategies - Goal 2

Goal 2: SSD will align and coordinate decision-making to provide student supports that are consistent with the District’s mission by 2027, resulting in increased student growth, achievement, and placement in the least restrictive environments (LREs).

STRATEGY 2.1: Develop a shared understanding of the purpose that provides clarity for programming decisions pursued across teams (i.e., districtwide, service provider disciplines).

STRATEGY CHAMPION: Dr. Kelly Grigsby, Executive Director of SSD Schools and Programs

RATIONALE: All staff categories expressed the need for greater consistency in the availability/access to services, staffing, and decisions made across buildings/districts.[ii] Significant variances across the county in minutes/supports prescribed not only demonstrate regional inconsistencies, but also highlight decision-making that does not align with the District’s guiding principles (e.g., inclusion, student independence).

Furthermore, a recent SSD program evaluation found that “perceived barriers to inter/multidisciplinary collaboration have resulted in the simultaneous development of plans targeting the same goal, without providers necessarily communicating those plans to each other and/or subsequently aligning them.” [iii]

Research-based strategies for implementation:

- Identify a common set of intentions for the district
- Ensure the type and level of support assigned to students align with the District’s identified intentions
- Facilitate greater coordination across service providers to prevent programming in silos and competing directives

MEASURES:

Short-term

Products: Philosophy statement

Activities: Programming audit of the process used for placement and instructional decisions

Long-term

Increased graduation rates; increased growth and achievement scores/rates; positive post-secondary placements; increase in student placements in least restrictive environments

FUNDING SOURCE: Standard operating budget

ALIGNMENT:

MSIP Standard: Success Ready Students: TL1, TL6, TL7, TL8, TL9, CC CC2, CC3, CC4, DB2, DB3, EA4

Strategic Plan: 1.1, 2.2, 3.2

Equity Framework: 1, 2, 5, 6



STRATEGY 2.2: Ensure programming decisions are grounded in evidence-based practices.

STRATEGY CHAMPION: Dr. Mollie Bolton, Executive Director of Teaching, Learning, and Accountability

RATIONALE: Prior to 2020–21 school year, SSD had no centralized purchasing of research-based programs. Programming and strategy selection had fallen to administrators to approve, without much district-level guidance or oversight. While an SSD-developed research-based practices selection framework exists, initial feedback and online views suggest that the tool is not regularly accessed in making methodology decisions and/or purchasing materials.

Furthermore, different datasets are being used to make case-by-case decisions, which often leads to inconsistent approaches and inequitable access to programming.

Research-based strategies for implementation:

- Establish common data sources for program decision-making
- Address the degree to which practices in place are evidence-based/research-based

MEASURES:

Short-term

Products: Identify common data sources

Activities: Instructional audit of evidence-based/research-based practices; data analysis of practices being used currently

Long-term

Increased graduation rates; increased growth and achievement scores/rates

FUNDING SOURCE: Standard operating budget

ALIGNMENT:

MSIP Standard: Success Ready Students: TL1, TL3, TL4, TL5, TL6, TL7, TL8, CC1, CC2, CC4, DB2, AS1, AS2, EA1, EA2, EA4

Strategic Plan: 1.1, 1.2, 2.2, 3.2

Equity Framework Alignment: 1, 2, 4, 5, 6, 7, 8

CSIP Goals and Strategies - Goal 3

GOAL 3: SSD will create learning environments and systems that are responsive to the experiences of highly mobile students, their families, and the staff who serve them, which will lead to their increased academic outcomes, graduation, and post-secondary rates by 2027.

STRATEGY 3.1: Provide strong continuity of service/instruction for students experiencing school changes.

STRATEGY CHAMPION: Kevin Andert, Executive Director of Career Technical Education and College and Career Readiness

RATIONALE: Approximately 1/3 of partner districts have more than 20% of their student population experiencing a relocation during a single calendar year. Students with disabilities in these districts have outcomes significantly below target in math, ELA, graduation, post-secondary outcomes, and have a greater proportion of students attending SSD separate schools.

Not only does student mobility, more than risk factors associated with poverty^[iv], create an irreparable achievement gap between mobile and non-mobile students (Isernhagen, J.C, & Bulkin, 2011; NEPC, 2015), “higher student mobility in schools [has] a dramatic negative impact on the achievement of all students in the school.”^[v]

Research-based strategies for implementation:

- Understand patterns of school changes among students receiving SSD services/supports
- Understand the experience of mobile students and the staff that support them
- Work with partner districts to develop a solution that builds a network of consistent instruction/supports for students who experience school changes

MEASURES:

Short-term

Products: Solutions addressing negative impacts of mobility rates

Long-term

Increased graduation rates; increased growth and achievement scores/rates; positive post-secondary placements; increase in student placements in the least restrictive environments

FUNDING SOURCE: Standard operating budget

ALIGNMENT:

MSIP Standard: Success Ready Students: TL1, TL3, TL4, TL5, TL7, TL8, CC1, CC2, CC3, CC4, EA2, EA3, EA4

Strategic Plan: 1.1, 1.2, 2.2, 3.2

Equity Framework Alignment: 1, 2, 3, 4, 6, 8

[i] Miller-Warren (2015)
[ii] (Engagement Survey, 2020)
[iii] (ABA evaluation, 2021)

[iv] (NEPC, 2015)
[v] (National Research Council and Institute of Medicine, 2010)

CSIP Committee Acknowledgments

Thank you to the following individuals for dedicating their time and talents to the updated comprehensive school improvement plan.

CSIP Committee

Kevin Andert
Executive Director of Career and Technical
Education & College and Career Readiness

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Consultant

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Executive Director of Teaching, Learning,
and Accountability

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Principal, Ackerman School

Chaketa Mack-Riddle
Executive Director of Partner Districts

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Chief Academic Officer

Karla Reichert
Evaluation and Research Associate

Dr. Matthew Traugher
Evaluation and Research Administrator

Alan Wheat
Executive Director of Student Services



SECTION 4

Appendix

SSD 2022-23 Organizational Chart

Mission: To support and empower students of all learning abilities to excel to their greatest potential.

Vision: All students realize their full potential in life and learning.

Values: Equity • Commitment • Collaboration

SSD Students/Parents/O

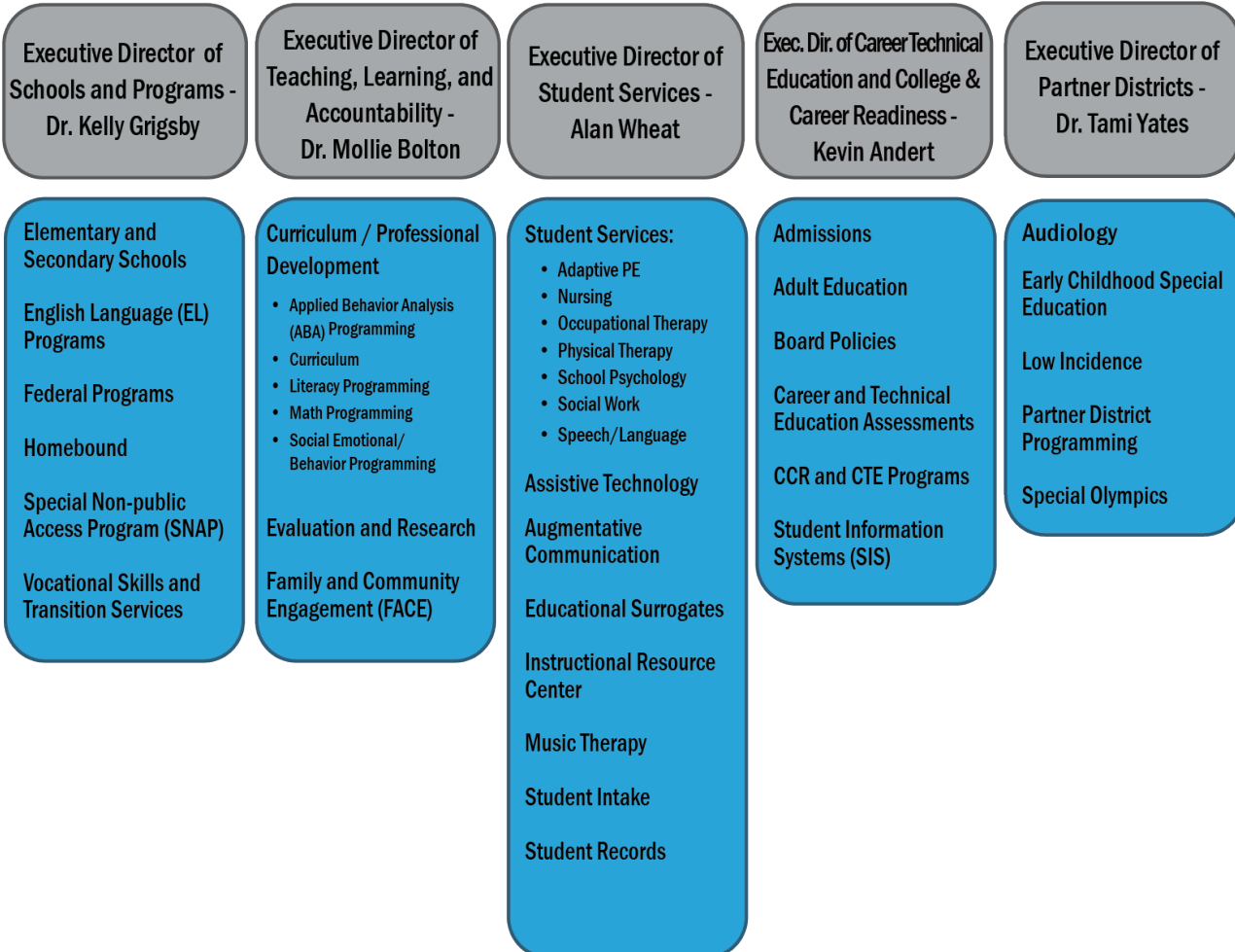
SSD Board of

SSD Superintendent
Dr. Elizabeth

Chief Academic Officer of SSD Schools and Academic Programming
Wendi Pendergrass

Chief Partner District
Officer - Chaketa
Mack-Riddle

SSD Rolling Strategic Plan and Comprehensive



Community/Schools/Staff

Board of Education

Superintendent
Beth Keenan

Secretary to the Board of Education &
Custodian of Records - Amy Doyle

Secretary to the Superintendent &
Governing Council - Rita Boughan

Chief Technology
Officer - Doug Austin

Chief Operations
Officer - Dr. Jeff Haug

Chief People and Culture
Officer - Phillip Boyd

Comprehensive School Improvement Plan (CSIP)

Executive Director of
Diversity, Equity, Inclusion,
& Accessibility -
Dr. Michael Maclin

Executive Director
of Communications -
Jennifer Henry

- Board Policies
- DEIA Professional Development
- Equity Framework
- Inclusive Programming
- Restorative practices

- Communications
- Community Partnerships
- Digital Media
- Events and Recognitions
- Marketing
- Media Relations
- Printing Services
- Publications
- Social Media
- Voice of Customer
- Websites

- Network Infrastructure/
Security/System
- Projects and Innovation
- Technical Support

- Core Data
- Custodial Services
- Facilities and Operations
- Finance
- Food Service
- Grounds/Landscaping
- Mailroom
- Materials Management
- Payroll
- Purchasing
- Safety and Security
- Transportation

- Calendars
- Insurance and Benefits
- Joint Resolutions
- Labor Relations
- Legal Issues (staff)
- Professional Development
for Operations Staff
- Safe Schools
- Staff Onboarding
- Staff Recruitment,
Hiring, and Retention
- University Partnerships
- Volunteers

Compliance

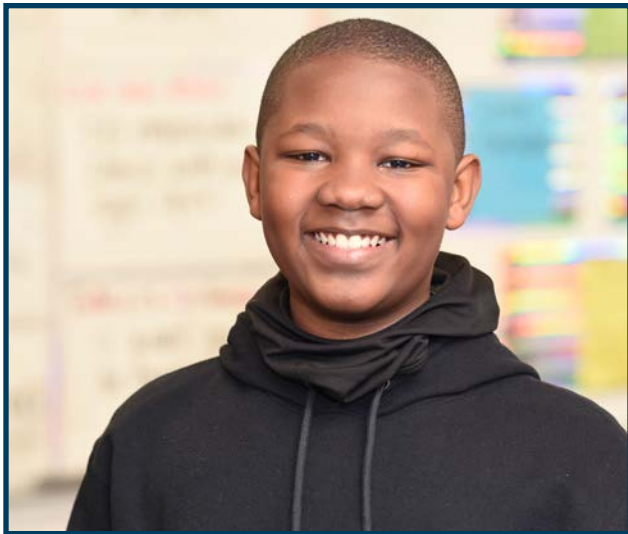
Special School District does not discriminate or tolerate discrimination, harassment, and/or retaliation against an individual based on race, color, religion, sex, national origin, sexual orientation or perceived sexual orientation, ancestry, disability, veteran status, age, genetic information, any other characteristic protected by law or activity protected by federal or state law in its programs, activities, and employment and provides equal access to the Boy Scouts, the Girl Scouts, or any other youth groups designated by law.

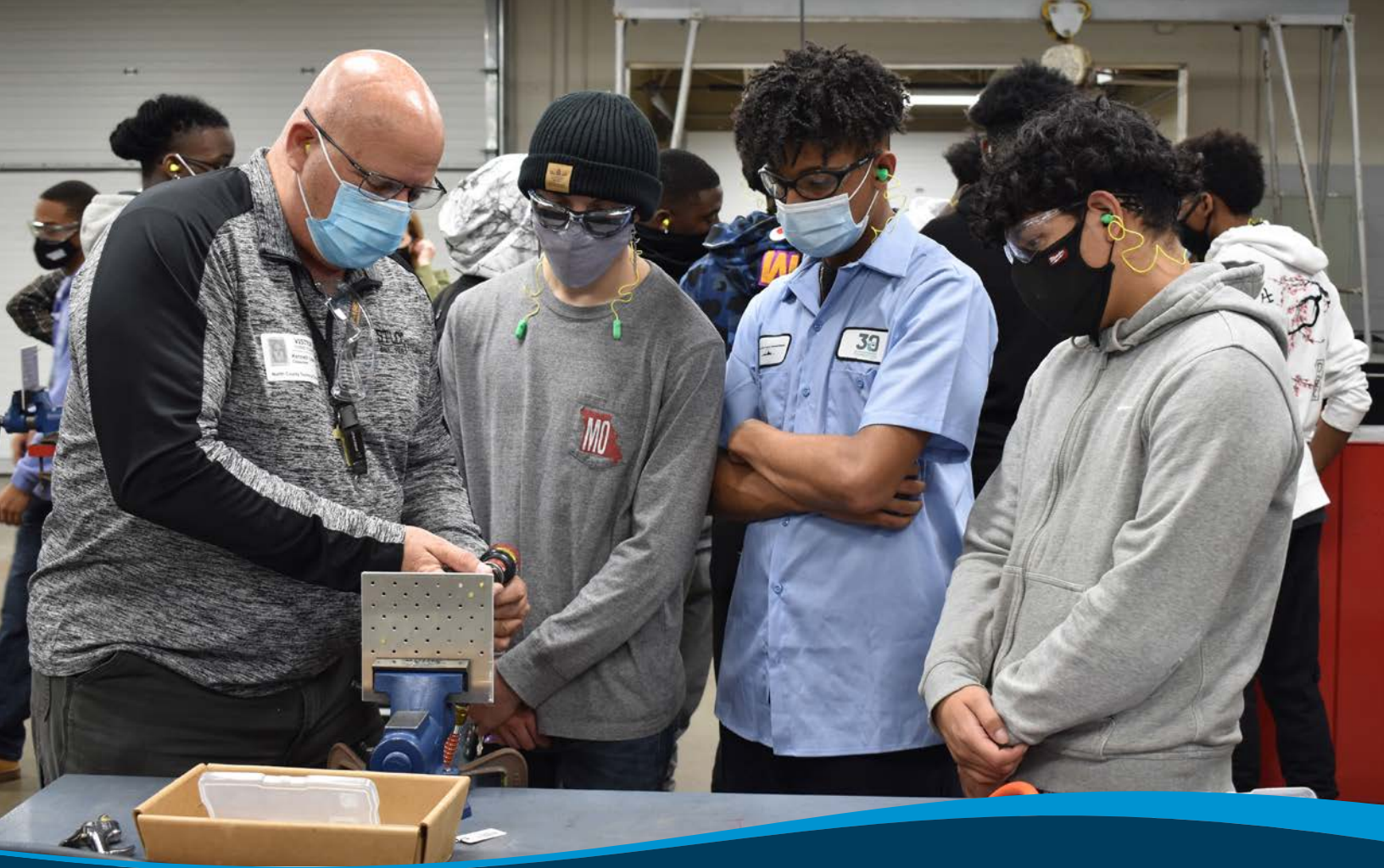
Direct inquiries and complaints under this policy to:

Student Matters: Compliance Liaison
Special School District
12110 Clayton Road
St. Louis, MO 63131
314.989.8100 (telephone)

Employee or Visitor Matters: Chief People and Culture Officer
Special School District
12110 Clayton Road
St. Louis, MO 63131
314.989.8100 (telephone)
-or-
U.S. Department of Education Office for Civil Rights
One Petticoat Lane
1010 Walnut Street
3rd Floor, Suite 320
Kansas City, MO 64106
816.268.0550 (telephone)
816.268.0599 (fax)
800.877.8339 (TDD)
OCR.KansasCity@ed.gov

Information about the existence and location of services, activities, and facilities accessible to impaired persons can be obtained from the Special School District's Director – Compliance Liaison (Student Matters) or the Chief of People and Culture (Employee or Visitor Issues) at the phone number and address listed above.





12110 Clayton Road
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Blueprint for Equity



SSD Blueprint for Equity Executive Summary

I. Overview of District

Special School District of St. Louis County (SSD) was formed in December 1957 after St. Louis County voters overwhelmingly approved a referendum establishing a countywide local school district to support the educational needs of children with disabilities.

At the same time, voters indicated the value they placed on educating children with disabilities by including in the referendum a countywide tax levy to fund the District. This investment by the community provides a separate dedicated funding source to support SSD's programs and services. SSD's unique status as a countywide public school district with its own tax base provides stability as well as equal access to a quality education for students across the county.

Also significant is the fact that this progressive approach to educating children with disabilities was put in place more than 17 years before the federal Individuals with Disabilities Education Act (IDEA) was enacted by Congress. The IDEA mandates that children with disabilities have the right to a free appropriate public education.

Today, more than 23,000 students — or one out of six public school students in St. Louis County — receive special education services from SSD. The vast majority — about 97 percent — receive services from SSD staff in their home school in the district in which they live. About 750 students with more significant disabilities are educated in one of the District's five special education schools. The District also provides after-school special education services to students who attend private, parochial and independent schools, and serves those who are home-schooled or who are homebound for medical or other reasons. SSD offers a full range of related services, such as speech therapy, social work services, occupational therapy and assistive technology services, which are considered during the development of the student's Individualized Education Program (IEP).

SSD also operates two technical high schools — North Technical High School in Florissant and South Technical High School in Sunset Hills — that offer more than 30 career and technical education programs to about 1,600 high school students throughout St. Louis County. Technical course offerings range from traditional technical fields, such as precision machining and construction, to network administration and health sciences. Programs at these schools accept applications from 10th through 12th grade students in St. Louis County. Each program receives input from industry advisers who have first-hand knowledge of their particular industry.

In addition to the tens of thousands of students it serves every year, SSD employs thousands of staff to deliver programs and services to students throughout an area that encompasses more than 500 square miles. Simply put, SSD impacts the lives of more students over a wider area than any other school district in the county.



II. Background on Equity Issue at SSD

SSD's mission sets the tone for why the District exists. Our core values describe what is important to the organization. SSD's vision – Partners for Every Student's Success – captures the unique nature of the District not only to provide a quality education, but also to partner with other school districts, parents and the community so that every student, regardless of educational or environmental challenges, can be successful.

With the District's vision in mind, in 2011, after serious discussion and careful consideration, the SSD Board of Education determined that the issue of equity was so important to the District and its stakeholders that it should be added as a District core value. The Board further defined equity as "the process whereby every student in St. Louis County served by SSD is provided with whatever he or she needs so as to equalize the opportunity to learn." This definition along with the intent of the District's vision set the course for the District's work toward continuously improving the equity of services available to students.

Initial work on equity began with a Board subcommittee, which later expanded to a task force with a wider range of stakeholders. After identifying several areas of concern, the task force requested the assistance of a consulting firm with educational expertise to provide an unbiased approach to defining and collecting data, and to suggest further action to be taken.

Analyses were provided through:

- An operational audit that studied SSD's administrative structure that supports partner district programs and services. Recommendations included formalizing an Educational Partnership Agreement between SSD and each partner district, which has been achieved, and three management models that are being considered.
- An initial equity study in which data was analyzed for four broad categories of operations – teacher preparation and quality, special education and related services, career and technical education, and equity in contracting and recruiting. Quantitative in nature, the study yielded information that required a more qualitative analysis.
- A second study to provide a qualitative look at the District. Numerous focus groups and interviews were held to gather voice of customer from District stakeholders, and additional recommendations for improvement.

In considering how to provide services more equitably across St. Louis County, several factors present unique challenges:

- Each student served by SSD is unique. Services provided for a student with a disability, which are outlined in the student's Individualized Education Program (IEP), can vary widely depending on the complexity of the needs of the individual student.
- The partner districts vary in many ways, including in size, resources, personnel, physical facilities, academic and social experiences of students, instructional approaches, curricula and academic performance results.



III. SSD Blueprint for Equity

In approaching the issue of improving equity within the diverse populations served by SSD in St. Louis County, the District reviewed statistical data, and the legal, historical, cultural and financial forces that affect those numbers.

Armed with this information, and with an awareness of the unique needs of students as well as the differences among partner districts, an equity goal for the District was developed.

GOAL: Ensure equitable staffing levels and access to quality services

The District has developed eight objectives related to equity – four regarding equitable staffing levels and four dealing with equitable access to quality services. The purpose of all of the objectives is to improve what we do as a District to support the needs of our students.

OBJECTIVES – EQUITABLE STAFFING LEVELS

Teacher Staffing Levels

Objective 1.1 By January 2019, the District will use revised staffing guidelines to deploy staff across the county to address student needs and better match partner district and school needs with SSD resources.

- **Rationale:** We need to have the right staff with the right skills in the right locations so that the needs of students can be met.

Area Coordinator Staffing Levels

Objective 1.2 By January 2018, the District will continue to improve workload distribution of partner district Area Coordinators.

- **Rationale:** Effective supervision of teachers and other staff will allow for the focus to be on student learning and outcomes.

Recruitment

Objective 1.3 By December 2019, develop a “grow our own” program.

- **Rationale:** By providing supports to current SSD paraprofessionals to pursue teaching certificates, students will gain dedicated teachers who are familiar with the District and already committed to students we serve.

Retention, New Teachers

Objective 1.4 By December 2019, improve supports provided to teachers new to SSD.

- **Rationale:** Students deserve high-quality experienced teachers. Providing new teachers with support, including mentoring and quality professional development, increases the likelihood that they will stay with the District, thereby reducing turnover, supporting stability and improving continuity of services.



OBJECTIVES – EQUITABLE ACCESS TO QUALITY SERVICES

Least Restrictive Environment

Objective 2.1 By December 2019, design and implement considerations for ensuring services are designed in a consistent manner throughout the county.

- **Rationale:** Ensure that a full range of services are available countywide to meet the needs of students and that staff are aware and knowledgeable of these services.

Quality Services – High Leverage Practices

Objective 2.2 By December 2019, explore and define quality services and programs across the 22 partner districts.

- **Rationale:** Identifying effective services and programs that are working well with students can lead to duplication of those best practices for the benefit of other students.

Quality Services – Cultural Proficiency

Objective 2.3 By June 2019, develop professional development to increase cultural proficiency of all staff.

- **Rationale:** Increasing knowledge and awareness of attitudes, perspectives and behavior in all the communities we serve will lead to a better appreciation and understanding of the students' backgrounds and experiences.

Quality Services – Trauma-informed Practices

Objective 2.4 By June 2019, increase staff familiarity with trauma-informed practices.

- **Rationale:** For maximum learning to occur, students need to feel secure. Understanding how trauma impacts education allows schools to become safe, supportive environments.

Financial Section



Budget Summary

Tax Rate and Assessed Valuation Historical Data

| <u>Year</u> | <u>Tax Rate</u> | <u>Percentage Change</u> | <u>Assessed Valuation (a)</u> | <u>Percentage Change</u> |
|-------------|-----------------|--------------------------|-------------------------------|--------------------------|
| 2007-2008 | \$ 0.9084 | 10.3% | 24,811,472,980 | 16.6% |
| 2008-2009 | \$ 0.9184 | 1.1% | 25,059,158,407 | 1.0% |
| 2009-2010 | \$ 0.9384 | 2.2% | 23,692,492,221 | -5.5% |
| 2010-2011 | \$ 0.9950 | 6.0% | 23,436,158,055 | -1.1% |
| 2011-2012 | \$ 1.0125 | 1.8% | 22,415,311,159 | -4.4% |
| 2012-2013 | \$ 1.0123 | 0.0% | 22,645,204,869 | 1.0% |
| 2013-2014 | \$ 1.2400 | 22.5% | 21,949,363,099 | -3.1% |
| 2014-2015 | \$ 1.2609 | 1.7% | 22,108,851,472 | 0.7% |
| 2015-2016 | \$ 1.2348 | -2.1% | 22,712,072,095 | 2.7% |
| 2016-2017 | \$ 1.2409 | 0.5% | 22,879,134,434 | 0.7% |
| 2017-2018 | \$ 1.1912 | -4.0% | 24,649,827,863 | 7.7% |
| 2018-2019 | \$ 1.1980 | 0.6% | 24,724,810,539 | 0.3% |
| 2019-2020 | \$ 1.1077 | -7.5% | 27,624,920,826 | 11.7% |
| 2020-2021 | \$ 1.1077 | 0.0% | 27,829,282,741 | 0.7% |
| 2021-2022 | \$ 1.0158 | -8.3% | 29,275,982,541 | 5.2% |
| 2022-2023 | \$ 1.0495 | 3.3% | 30,550,091,007 | 4.4% |
| 2023-2024 | \$ 0.9650 | -8.1% | 34,583,131,248 | 13.2% |

(a) Assessed valuation includes real estate, personal property, merchant and manufacturer's, and railroad and utility taxes. Assessed valuation has not been reduced for property under local TIF.

**Summary Revenues, Expenditures, Balances
Budget FY24 vs. Budget FY23 (\$ in 000s)**

| | <u>Actual FY22</u> | <u>% Change</u> | <u>Budget FY23</u> | <u>% Change</u> | <u>Budget FY24</u> | <u>% Change</u> |
|--|------------------------|---------------------|------------------------|---------------------|------------------------|---------------------|
| Beginning Fund Balance | \$ 340,753 | 4.7% | \$ 341,530 | 0.2% | \$ 366,179 | 7.2% |
| Revenues | 491,248 | 0.0% | 542,368 | 10.4% | 554,029 | 2.2% |
| Expenditures | 490,471 | 0.0% | 517,719 | 5.6% | 583,143 | 12.6% |
| (Deficit) Surplus | 777 | | 24,649 | | (29,114) | |
| Ending Fund Balance | \$ 341,530 | 4.7% | \$ 366,179 | 7.2% | \$ 337,065 | -8.0% |
| | | | | | | |
| Fund Balance % | 69.6% | | 70.7% | | 57.8% | |
| | | | | | | |
| Remaining Facilities Plan Obligations | \$ 30,191 | -16.5% | \$ 27,030 | -10.5% | \$ 23,842 | -11.8% |
| Obligations | | | | | | |
| Ending Fund Balance, Net of Facility Plan Obligations | \$ 311,339 | 7.3% | \$ 339,149 | 8.9% | \$ 313,223 | -7.6% |
| | | | | | | |
| Fund Balance %, Net of Facility Plan Obligations | 59.8% | | 62.3% | | 51.6% | |
| | | | | | | |
| Number of Months Coverage | | | 9.7 | | 9.0 | |

**Summary Revenues, Expenditures, Balances
Budget FY24 by Fund (\$ in 000s)**

| | <u>General Fund</u> | <u>Teachers' Fund</u> | <u>Capital Outlay Fund</u> | <u>Total Budget FY24</u> |
|------------------------|-------------------------|---------------------------|--------------------------------|------------------------------|
| Beginning Fund Balance | \$ 361,049 | - | \$ 5,130 | \$ 366,179 |
| Revenues | 291,111 | 239,569 | 23,349 | 554,029 |
| Expenditures | 269,419 | 289,785 | 23,939 | 583,143 |
| (Deficit) Surplus | 21,692 | (50,216) | (590) | (29,114) |
| Transfer | (50,216) | 50,216 | - | - |
| Ending Fund Balance | <u>\$ 332,525</u> | <u>\$ -</u> | <u>\$ 4,540</u> | <u>\$ 337,065</u> |

Summary of Major Variances Budget FY24 vs. Budget FY23 (\$ in 000s)

| | Increase/ (Decrease) | Reason |
|--------------------------------------|---------------------------|--|
| REVENUE | | |
| 5111 Taxes, Current Year Levy | \$ 11,130 | Reassessment year |
| 5112 Prior Year Taxes | (1,250) | |
| 5113 Sales Tax | 850 | |
| 5114 Financial Institution | (750) | |
| 5141 Investment Earnings | 2,200 | Higher profits at financial institutions |
| 5312 Transportation | 1,179 | |
| 5314 Early Childhood | 4,337 | Align to expenses |
| 5381 High Needs Fund | (1,151) | |
| 5422 ARP-ESSER III | (544) | |
| 5439 IDEA 611/ARP Entitlement | (4,051) | COVID grant ends FY23 |
| Other - Net | (289) | |
| Net Change in Revenue | <u>\$ 11,661</u> | |
| EXPENDITURES | | |
| 6101 - 6143 Certificated Staff | \$ 17,791 | Salary increase; New FY24 Positions |
| 6150 - 6185 Non-certificated Staff | 41,086 | Salary increase; New FY24 Positions |
| 6211 - 6291 Fringe Benefits | 11,547 | Salary increase; New FY24 Positions |
| 6311 Instruction Services-Tuition | 2,587 | Kelly Services Subs |
| 6319 Prof/Technical Services | (1,927) | |
| 6341 Contracted Pupil Transportation | (2,020) | |
| 6418 General Supplies | (2,409) | |
| 6521 Building & Improvements | (3,757) | |
| 6531 Improvements Other Than Bldgs | (2,082) | |
| 6552 Vehicles - Buses | 3,296 | Bus Purchases in FY24 |
| Other - Net | 1,311 | |
| Net Change in Expenditures | <u>\$ 65,423</u> | |
| Net Change in Fund Balance | <u><u>\$ (53,762)</u></u> | |

Revenue

Revenue

School District Revenue is received from one of 5 categories: Local Revenue, County Revenue, State Revenue, Federal Revenue, and Miscellaneous Revenue.

Local Revenue

Special School District receives 64% of total revenue from local revenue sources.

Local revenue sources include:

Current Taxes – Taxes on real and personal property within the District for the current year.

- Real Estate – Homes, office buildings, land and agricultural.
- Personal Property – Automobiles, boats, commercial office furnishings, including business machines and leased equipment.

The tax rate, set each September, is levied on each \$100 of assessed valuation. For example, if a taxpayers property is worth \$300,000 and is assessed at 19% of fair market value by the county assessor, the home is worth \$57,000. Special School Districts current tax rate is \$1.0495.

$$\$57,000 / \$100 = \$570 \times \$1.0495 = \$598 \text{ annual tax}$$

Delinquent Taxes – this revenue is derived from the collection of delinquent taxes from prior years’.

Proposition C - Considered a local source, Proposition C is a one-cent sales tax for education approved by voters in 1982 and distributed to school districts on a per-pupil basis.

Merchants and Manufacturers – A flat surcharge tax rate per \$100 of assessed valuation of real property is collected from all St. Louis County Merchants and Manufacturers and distributed by the St. Louis County Collector to county school districts.

Interest – Interest revenues are from earnings on all temporary deposits and investments plus interest received on taxes.

County Revenue

Special School District receives 1% of total revenue from county revenue sources.

Fines & Escheats – Revenue from fines, foreclosures, or unclaimed taxes.

State-Assessed Utilities – Levy revenue on the assessed valuation of railroad and utility properties as assessed by the state.

State Revenue

Special School District receives 22% of total revenue from State revenue sources.

Basic Formula –The foundation program’s goal is to provide revenue to school districts whose tax base of assessed value is inadequate to fund their expenditures and to achieve greater equity in per-pupil expenditures among districts.

Classroom Trust Fund - These revenues are generated from casinos and are part of the Foundation Formula as described above. The Classroom Trust Fund portion of the formula is deducted “off the top” and may be spent for any expenditure at the discretion of the Board. This represents approximately \$430 per weighted average daily attendance (WADA) of the total \$514 of Foundation Formula.

Transportation – The state pays for the transportation of students at 75% of cost.

Federal Revenue

Special School District receives 12% of total revenue from Federal revenue sources.

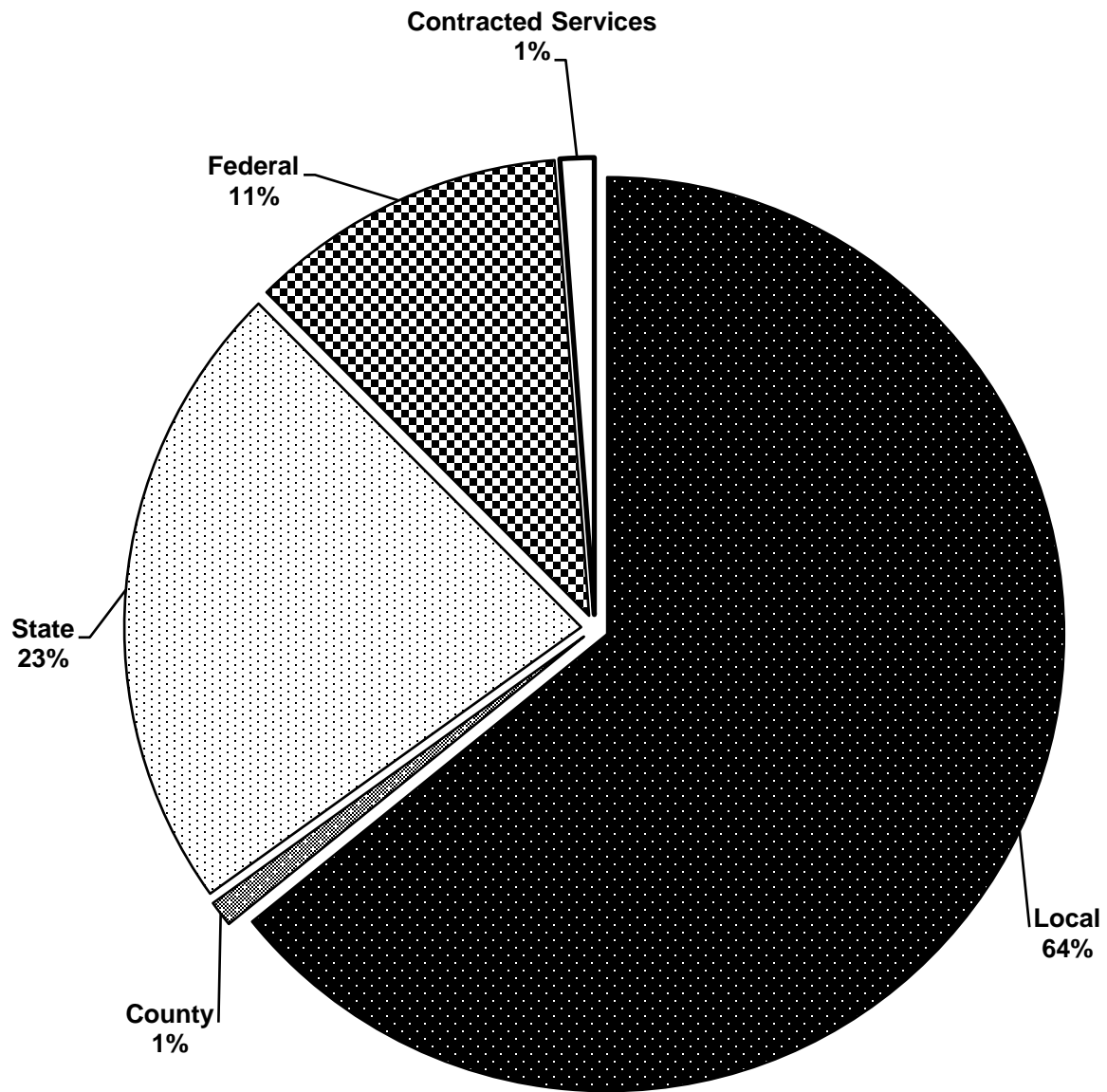
Federal sources include:

Medicaid Reimbursement, Title I and Title II, IDEA funding and school food service reimbursement.

**Summary of Operating Revenues by Source
Budget FY24 vs. Budget FY23 (\$ in 000s)**

| | <u>Actual FY22</u> | <u>% Change</u> | <u>Budget FY23</u> | <u>% Change</u> | <u>Budget FY24</u> | <u>Change Budget FY24 vs. Budget FY23</u> | <u>% Change</u> |
|----------------------|------------------------|---------------------|------------------------|---------------------|------------------------|---|---------------------|
| Local | \$ 314,116 | -3.7% | \$ 343,522 | 9.4% | \$ 355,522 | \$ 12,001 | 3.5% |
| County | 5,041 | 3.7% | 5,320 | 5.5% | 5,078 | (242) | -4.5% |
| State | 105,676 | 4.3% | 119,442 | 13.0% | 124,286 | 4,845 | 4.1% |
| Federal | 59,864 | 10.8% | 67,318 | 12.5% | 62,443 | (4,875) | -7.2% |
| Non-Current | 55 | -96.2% | 93 | 69.6% | 25 | (68) | 0.0% |
| Contracted Services | 6,496 | -8.0% | 6,675 | 2.8% | 6,675 | - | 0.0% |
| TOTAL REVENUE | \$ 491,248 | -0.8% | \$ 542,368 | 10.4% | \$ 554,029 | \$ 11,661 | 2.1% |

FY24 Summary of Revenues by Source



**Detailed Operating Revenues by Source
Budget FY24 vs. Budget FY23**

| | <u>Actual FY22</u> | <u>% Change</u> | <u>Budget FY23</u> | <u>% Change</u> | <u>Budget FY24</u> | <u>Change Budget FY24 vs. Budget FY23 vs.</u> | <u>% Change</u> |
|---|------------------------|---------------------|------------------------|---------------------|------------------------|---|---------------------|
| LOCAL REVENUE | | | | | | | |
| 5111 Property Taxes, Current Year | \$ 284,333,444 | -1.2% | 301,050,000 | 5.9% | 312,180,000 | \$ 11,130,000 | 3.7% |
| 5112 Prior Year Taxes | 4,149,959 | 128.0% | 5,250,000 | 26.5% | 4,000,000 | (1,250,000) | -23.8% |
| 5113 Sales Tax | 8,922,363 | 16.2% | 9,150,000 | 2.6% | 10,000,000 | 850,000 | 9.3% |
| 5114 Financial Institution Tax (Intangible) | 1,420,801 | 158.6% | 1,300,000 | -8.5% | 550,000 | (750,000) | -57.7% |
| 5115 Merchants & Manufacturers (Surcharge) | 7,979,295 | 7.3% | 7,790,000 | -2.4% | 7,860,000 | 70,000 | 0.9% |
| 5116 In Lieu of Tax | 720,910 | 74.2% | 475,000 | -34.1% | 550,000 | 75,000 | 15.8% |
| 5123 Tuition - Adult Education | 815,868 | 39.2% | 815,000 | -0.1% | 815,000 | - | |
| 5141 Investment Earnings | 440,150 | -36.1% | 12,500,000 | 2739.9% | 14,700,000 | 2,200,000 | 17.6% |
| 5151 Food Service-Students | - | 0.0% | 38,000 | 100.0% | 38,000 | - | |
| 5161 Food Service-Adult | 2,521 | 138.8% | 5,500 | 118.2% | 5,500 | - | |
| 5165 Food Service Ala Carte | 11,020 | 131.9% | 23,000 | 108.7% | 18,000 | (5,000) | -21.7% |
| 5181 Community Services | 79,984 | 172.0% | 125,000 | 56.3% | 125,000 | - | |
| 5191 Misc Local - Building Rents | 37,950 | 8.4% | 50,000 | 31.8% | 6,000 | (44,000) | -88.0% |
| 5198 Misc Local - DESEG/OTHER | 5,202,073 | -6.6% | 4,950,000 | -4.8% | 4,675,000 | (275,000) | -5.6% |
| Total Local | \$ 314,116,339 | 0.5% | \$ 343,521,500 | 9.4% | \$ 355,522,500 | \$ 12,001,000 | 3.5% |
| COUNTY REVENUE | | | | | | | |
| 5211 Fines and Forefeitures | \$ 8,245 | -48.0% | \$ 18,135 | 119.9% | \$ 18,135 | \$ - | |
| 5221 State Assessed Utilities | 5,032,754 | -5.8% | 5,301,830 | 5.3% | 5,060,000 | (241,830) | -4.6% |
| Total County | \$ 5,040,999 | -5.9% | \$ 5,319,965 | 5.5% | \$ 5,078,135 | \$ (241,830) | -4.5% |
| STATE REVENUE | | | | | | | |
| 5311 Basic Formula | \$ 50,332,445 | -0.9% | \$ 49,850,000 | -1.0% | \$ 49,850,000 | \$ - | |
| 5312 Transportation | 6,510,425 | 18.0% | 20,021,306 | 207.5% | 21,200,000 | 1,178,694 | 5.9% |
| 5314 Early Childhood | 25,278,736 | 2.9% | 29,524,716 | 16.8% | 33,861,870 | 4,337,154 | 14.7% |
| 5319 Basic Formula-Classroom Trust Fund | 1,037,669 | 19.6% | 1,030,000 | -0.7% | 1,080,000 | 50,000 | 4.9% |
| 5332 Career Education | 1,238,568 | -20.6% | 1,494,847 | 20.7% | 1,624,275 | 129,428 | 8.7% |
| 5333 Food Service - State | 6,174 | 6.9% | 5,000 | -19.0% | 5,000 | - | |
| 5369 Public Placement/Excess Cost | 1,818,435 | 51.6% | 650,025 | -64.3% | 950,000 | 299,975 | 46.1% |
| 5371 Readers for the Blind | 17,595 | -17.7% | 24,697 | 40.4% | 24,699 | 2 | 0.0% |
| 5381 High Needs Fund | 19,239,454 | -11.9% | 16,840,540 | -12.5% | 15,689,916 | (1,150,624) | -6.8% |
| 5397 Other State Revenue | 196,915 | 100.0% | - | -100.0% | - | - | |
| Total State | \$ 105,676,415 | -0.7% | \$ 119,441,131 | 13.0% | \$ 124,285,760 | \$ 4,844,629 | 4.1% |

**Detailed Operating Revenues by Source
Budget FY24 vs. Budget FY23**

| | <u>Actual FY22</u> | <u>% Change</u> | <u>Budget FY23</u> | <u>% Change</u> | <u>Budget FY24</u> | <u>Change Budget FY24 vs. Budget FY23 vs.</u> | <u>% Change</u> |
|--|------------------------|---------------------|------------------------|---------------------|------------------------|---|---------------------|
| FEDERAL REVENUE | | | | | | | |
| 5412 Medicaid | \$ 11,333,249 | 144.8% | \$ 14,000,000 | 23.5% | \$ 14,000,000 | \$ - | |
| 5422 ARP-ESSER III | 429,219 | 100.0% | 700,000 | 63.1% | 155,658 | (544,342) | -77.8% |
| 5423 CRRSA-ESSER II | 208 | -100.0% | 10,000 | 4707.7% | - | (10,000) | -100.0% |
| 5424 CARES-ESSER I | 98,534 | 16.6% | - | -100.0% | - | - | |
| 5425 CARES-Gov Emergency Ed Relief | 423,719 | 100.0% | - | -100.0% | - | - | |
| 5427 Perkins Basic Grant | 130,189 | -5.5% | 131,692 | 1.2% | 137,548 | 5,856 | 4.4% |
| 5428 Coronavirus Relief Fund | - | -100.0% | - | 0.0% | - | - | |
| 5437 IDEA Grants | 457,363 | -33.7% | 366,084 | -20.0% | 362,084 | (4,000) | -1.1% |
| 5439 IDEA 611/ARP Entitlement | 30,007 | 100.0% | 4,050,455 | 13398.4% | - | (4,050,455) | -100.0% |
| 5441 Entitlement Part B | 40,409,663 | 33.1% | 41,782,466 | 3.4% | 41,782,466 | - | |
| 5442 Early Childhood | 3,616,400 | -10.4% | 3,755,210 | 3.8% | 3,755,210 | - | |
| 5445 School Lunch Program | 499,364 | 97.4% | 350,000 | -29.9% | 350,000 | - | |
| 5446 School Breakfast Program | 395,832 | 108.6% | 210,000 | -46.9% | 210,000 | - | |
| 5448 After School Snack Program | - | 0.0% | 2,000 | 100.0% | - | (2,000) | -100.0% |
| 5449 Fresh Fruits & Vegetables | 8,316 | 100.0% | - | -100.0% | 23,000 | 23,000 | 100.0% |
| 5451 ESEA Title I.A-Ed Disadvantage | 610,186 | 3.9% | 670,998 | 10.0% | 764,178 | 93,180 | 13.9% |
| 5465 ESEA Title II-Eisenhower | 80,972 | 10.5% | 64,496 | -20.3% | 86,286 | 21,790 | 33.8% |
| 5471 Child Nutrition Emergency OP | 67,856 | 100.0% | - | -100.0% | - | - | |
| 5473 CARES-School Lunch Program | - | -100.0% | - | 0.0% | - | - | |
| 5474 CARES-School Breakfast Program | - | -100.0% | - | 0.0% | - | - | |
| 5484 Pell Grants | 781,767 | 40.9% | 597,215 | -23.6% | 597,215 | - | |
| 5497 Other Federal Revenue | 490,988 | -5.8% | 627,250 | 27.8% | 219,341 | (407,909) | -65.0% |
| Total Federal | \$ 59,863,832 | 35.5% | \$ 67,317,866 | 12.5% | \$ 62,442,986 | \$ (4,874,880) | -7.2% |
| NON-CURRENT REVENUE | | | | | | | |
| 5641 Sale of Buses | \$ - | 0.0% | \$ 67,667 | 100.0% | \$ - | \$ (67,667) | -100.0% |
| 5651 Sale of Other Property | 54,632 | 2612.7% | 25,000 | -54.2% | 25,000 | - | |
| Total Non-Current | \$ 54,632 | 2612.7% | \$ 92,667 | 69.6% | \$ 25,000 | \$ (67,667) | 0.0% |
| CONTRACTED SERVICES REVENUE | | | | | | | |
| 5811 Tuition-Other Districts | \$ 309,716 | 48.0% | \$ 475,000 | 53.4% | \$ 475,000 | \$ - | 0.0% |
| 5831 Contract Services-Phase 2 | 6,186,476 | 8.4% | 6,200,000 | 0.2% | 6,200,000 | - | 0.0% |
| 5841 Transportation From Other Districts | - | -100.0% | - | 0.0% | - | - | 0.0% |
| Total Contracted Services | \$ 6,496,192 | 9.7% | \$ 6,675,000 | 2.8% | \$ 6,675,000 | \$ - | 0.0% |
| Total Revenue | \$ 491,248,409 | 3.5% | \$ 542,368,129 | 10.4% | \$ 554,029,381 | \$ 11,661,252 | 2.2% |

**Detailed Operating Revenues by Object by Year
General Fund**

| | <u>Actual FY22</u> | <u>% Change</u> | <u>Budget FY23</u> | <u>% Change</u> | <u>Budget FY24</u> | <u>Change Budget FY24 vs. Budget FY23</u> | <u>% Change</u> |
|---|------------------------|---------------------|------------------------|---------------------|------------------------|---|---------------------|
| LOCAL REVENUE | | | | | | | |
| 5111 Property Taxes, Current Year | \$ 128,647,028 | -1.2% | \$ 134,762,546 | 4.8% | \$ 139,744,799 | \$ 4,982,253 | 3.7% |
| 5112 Prior Year Taxes | 1,877,654 | 128.0% | 2,350,119 | 25.2% | 1,790,567 | (559,552) | -23.8% |
| 5114 Financial Institution Tax (Intangible) | 642,843 | 158.6% | 588,187 | -8.5% | 246,203 | (341,984) | -58.1% |
| 5115 Merchants & Manufacturers (Surcharge) | 3,610,242 | 7.3% | 3,487,129 | -3.4% | 3,518,464 | 31,335 | 0.9% |
| 5116 In Lieu of Tax | 326,177 | 74.2% | 212,630 | -34.8% | 246,203 | 33,573 | 15.8% |
| 5123 Tuition - Adult Education | 815,868 | 39.2% | 815,000 | -0.1% | 815,000 | - | 0.0% |
| 5141 Investment Earnings | 440,150 | -36.1% | 12,500,000 | 2739.9% | 14,700,000 | 2,200,000 | 17.6% |
| 5151 Food Service-Students | - | 0.0% | 38,000 | 100.0% | 38,000 | - | - |
| 5161 Food Service-Adult | 2,521 | 138.8% | 5,500 | 118.2% | 5,500 | - | - |
| 5165 Food Service Ala Carte | 11,020 | 131.9% | 23,000 | 108.7% | 18,000 | (5,000) | -21.7% |
| 5181 Community Services | 79,984 | 172.0% | 125,000 | 56.3% | 125,000 | - | - |
| 5191 Misc Local - Building Rents | 37,950 | 8.4% | 50,000 | 31.8% | 6,000 | (44,000) | -88.0% |
| 5198 Misc Local - DESEG/OTHER | 5,200,241 | -6.7% | 4,950,000 | -4.8% | 4,675,000 | (275,000) | -5.6% |
| Total Local | \$ 141,691,678 | -0.04% | \$ 159,907,111 | 12.9% | \$ 165,928,736 | \$ 6,021,625 | 3.8% |
| COUNTY REVENUE | | | | | | | |
| 5211 Fines and Forfeitures | \$ - | - | \$ - | - | \$ - | \$ - | - |
| 5221 State Assessed Utilities | 2,277,076 | -5.8% | 2,373,320 | 4.2% | 2,265,067 | (108,253) | -4.6% |
| Total County | \$ 2,277,076 | -5.8% | \$ 2,373,320 | 4.2% | \$ 2,265,067 | \$ (108,253) | -4.6% |
| STATE REVENUE | | | | | | | |
| 5311 Basic Formula | \$ 12,583,111 | -0.9% | \$ 12,462,500 | -1.0% | \$ 12,462,500 | \$ - | - |
| 5312 Transportation | 6,510,425 | 18.0% | 20,021,306 | 207.5% | 21,200,000 | 1,178,694 | 5.9% |
| 5314 Early Childhood | 10,687,962 | -24.3% | 18,305,324 | 71.3% | 20,993,429 | 2,688,105 | 14.7% |
| 5332 Career Education | 1,122,660 | -21.4% | 1,494,847 | 33.2% | 1,624,275 | 129,428 | 8.7% |
| 5333 Food Service - State | 6,174 | 6.9% | 5,000 | -19.0% | 5,000 | - | 0.0% |
| 5369 Public Placement/Excess Cost | 1,818,435 | 51.6% | 650,025 | -64.3% | 950,000 | 299,975 | 46.1% |
| 5371 Readers for the Blind | 17,595 | -17.7% | 14,129 | -19.7% | 9,699 | (4,430) | -31.4% |
| 5381 High Needs Fund | 19,239,454 | -11.9% | 16,840,540 | -12.5% | 15,689,916 | (1,150,624) | -6.8% |
| 5397 Other State Revenue | 196,915 | 100.0% | - | -100.0% | - | - | 0.0% |
| Total State | \$ 52,182,731 | -8.2% | \$ 69,793,671 | 33.7% | \$ 72,934,819 | \$ 3,141,148 | 4.5% |

**Detailed Operating Revenues by Object by Year
General Fund**

| | <u>Actual FY22</u> | <u>% Change</u> | <u>Budget FY23</u> | <u>% Change</u> | <u>Budget FY24</u> | <u>Change Budget FY24 vs. Budget FY23</u> | <u>% Change</u> |
|--|------------------------|---------------------|------------------------|---------------------|------------------------|---|---------------------|
| FEDERAL REVENUE | | | | | | | |
| 5412 Medicaid | \$ 11,333,249 | 144.8% | \$ 14,000,000 | 23.5% | \$ 14,000,000 | \$ - | 0.0% |
| 5422 ARP-ESSER III | 254,117 | 100.0% | 458,330 | 80.4% | 155,658 | (302,672) | 0.0% |
| 5423 CRRSA-ESSER II | 208 | -100.0% | 10,000 | 4707.7% | - | (10,000) | 0.0% |
| 5424 CARES-ESSER I | 98,534 | 16.6% | - | -100.0% | - | - | 0.0% |
| 5425 CARES-Gov Emergency Ed Relief | 355,579 | 100.0% | - | -100.0% | - | - | - |
| 5427 Perkins Basic Grant | 130,189 | -5.5% | 131,692 | 1.2% | 137,548 | 5,856 | 4.4% |
| 5428 Coronavirus Relief Fund | - | -100.0% | - | 0.0% | - | - | 0.0% |
| 5437 IDEA Grants | 410,525 | -38.6% | 316,084 | -23.0% | 310,084 | (6,000) | -1.9% |
| 5439 IDEA 611/ARP Entitlement | - | 0.0% | 574,480 | 100.0% | - | (574,480) | -100.0% |
| 5441 Entitlement Part B | 4,484,000 | 55.3% | 16,712,986 | 272.7% | 22,698,582 | 5,985,596 | 35.8% |
| 5442 Early Childhood | 3,616,400 | -10.4% | 3,755,210 | 3.8% | 3,755,210 | - | - |
| 5445 School Lunch Program | 499,364 | 97.4% | 350,000 | -29.9% | 350,000 | - | - |
| 5446 School Breakfast Program | 395,832 | 108.6% | 210,000 | -46.9% | 210,000 | - | - |
| 5448 After School Snack Program | - | 0.0% | 2,000 | 100.0% | - | (2,000) | -100.0% |
| 5449 Fresh Fruits & Vegetables | 8,316 | 100.0% | - | -100.0% | 23,000 | 23,000 | - |
| 5451 Title I | 610,186 | 3.9% | 670,998 | 10.0% | 764,178 | 93,180 | 13.9% |
| 5465 Title II | 80,972 | 10.5% | 64,496 | -20.3% | 86,286 | 21,790 | 33.8% |
| 5471 Child Nutrition Emergency OP | 67,856 | 100.0% | - | -100.0% | - | - | 0.0% |
| 5473 CARES-School Lunch Program | - | -100.0% | - | 0.0% | - | - | 0.0% |
| 5474 CARES-School Breakfast Program | - | -100.0% | - | 0.0% | - | - | 0.0% |
| 5484 Pell Grants | 781,767 | 40.9% | 597,215 | -23.6% | 597,215 | - | 0.0% |
| 5497 Other Federal Revenue | 490,988 | -1.7% | 227,250 | -53.7% | 219,341 | (7,909) | -3.5% |
| Total Federal | \$ 23,618,081 | 41.7% | \$ 38,080,741 | 61.2% | \$ 43,307,102 | \$ 5,226,361 | 13.7% |
| NON-CURRENT REVENUE | | | | | | | |
| 5651 Sale of Other Property | \$ 25,388 | 1160.6% | \$ - | -100.0% | \$ - | - | 0.0% |
| Total Non-Current | \$ 25,388 | 1160.6% | \$ - | -100.0% | \$ - | \$ - | 0.0% |
| CONTRACTED SERVICES REVENUE | | | | | | | |
| 5811 Tuition-Other Districts | \$ 309,716 | 48.0% | \$ 475,000 | 53.4% | \$ 475,000 | \$ - | 0.0% |
| 5831 Contract Services-Phase 2 | 6,186,476 | 8.4% | 6,200,000 | 0.2% | 6,200,000 | - | 0.0% |
| 5841 Transportation From Other Districts | - | -100.0% | - | 0.0% | - | - | 0.0% |
| Total Contracted Services | \$ 6,496,192 | 9.7% | \$ 6,675,000 | 2.8% | \$ 6,675,000 | \$ - | 0.0% |
| Total Revenue | \$ 226,291,147 | 1.2% | \$ 276,829,843 | 22.3% | \$ 291,110,724 | \$ 14,280,881 | 5.2% |

**Detailed Operating Revenues by Object by Year
Teachers' Fund**

| | Actual FY22 | % Change | Budget FY23 | % Change | Budget FY24 | Change Budget FY24 vs. Budget FY23 | % Change |
|---|------------------------|---------------------|------------------------|---------------------|------------------------|---|---------------------|
| LOCAL REVENUE | | | | | | | |
| 5111 Property Taxes, Current Year | \$ 138,387,926 | -1.2% | \$ 145,089,175 | 4.8% | \$ 150,453,209 | \$ 5,364,034 | 3.7% |
| 5112 Prior Year Taxes | 2,019,827 | 128.0% | 2,530,205 | 25.3% | 1,927,775 | (602,430) | -23.8% |
| 5113 Sales Tax | 8,922,363 | 16.2% | 9,150,000 | 2.6% | 10,000,000 | 850,000 | 9.3% |
| 5114 Financial Institution Tax (Intangible) | 691,518 | 158.6% | 632,723 | -8.5% | 265,069 | (367,654) | -58.1% |
| 5115 Merchants & Manufacturers (Surcharge) | 3,883,603 | 7.4% | 3,754,342 | -3.3% | 3,788,078 | 33,736 | 0.9% |
| 5116 In Lieu of Tax | 350,874 | 74.2% | 228,923 | -34.8% | 265,069 | 36,146 | 15.8% |
| 5198 Misc Local - DESEG/OTHER | 1,832 | 100.0% | | -100.0% | | | |
| Total Local | \$ 154,257,942 | 1.0% | \$ 161,385,368 | 4.6% | \$ 166,699,200 | \$ 5,313,832 | 3.3% |
| COUNTY REVENUE | | | | | | | |
| 5211 Fines and Forfeitures | \$ 8,245 | -48.0% | \$ 18,135 | 119.9% | \$ 18,135 | \$ - | 0.0% |
| 5221 State Assessed Utilities | 2,449,491 | -5.8% | 2,555,184 | 4.3% | 2,438,636 | (116,548) | -4.6% |
| Total County | \$ 2,457,737 | -6.0% | \$ 2,573,319 | 4.7% | \$ 2,456,771 | \$ (116,548) | -4.5% |
| STATE REVENUE | | | | | | | |
| 5311 Basic Formula | \$ 37,749,334 | -0.9% | \$ 37,387,500 | -1.0% | \$ 37,387,500 | \$ - | |
| 5314 Early Childhood | 14,590,774 | 39.6% | 11,219,392 | -23.1% | 12,866,941 | 1,647,549 | 14.7% |
| 5319 Basic Formula-Classroom Trust Fund | 1,037,669 | 19.6% | 1,030,000 | -0.7% | 1,080,000 | 50,000 | 4.9% |
| Total State | \$ 53,377,777 | 8.0% | \$ 49,636,892 | -7.0% | \$ 51,334,441 | \$ 1,697,549 | 3.4% |

**Detailed Operating Revenues by Object by Year
Teachers' Fund**

| | <u>Actual FY22</u> | <u>% Change</u> | <u>Budget FY23</u> | <u>% Change</u> | <u>Budget FY24</u> | <u>Change Budget FY24 vs. Budget FY23</u> | <u>% Change</u> |
|--|------------------------|---------------------|------------------------|---------------------|------------------------|---|---------------------|
| FEDERAL REVENUE | | | | | | | |
| 5412 Medicaid | | | | | | | |
| 5427 Perkins Basic Grant | | | | | | | |
| 5437 IDEA Grants | | | | | | | |
| 5441 Entitlement Part B | | -100.0% | | | 19,078,884 | 19,078,884 | 100.0% |
| 5422 ARP-ESSER III | 175,103 | 100.0% | 241,670 | 38.0% | | (241,670) | -100.0% |
| 5439 IDEA 611/ARP Entitlement | 30,007 | 100.0% | | -100.0% | | - | |
| 5441 Entitlement Part B | 35,925,663 | 100.0% | 25,069,480 | -30.2% | | (25,069,480) | -100.0% |
| 5442 Early Childhood | | | | | | | |
| 5445 School Lunch Program | | | | | | | |
| 5446 School Breakfast Program | | | | | | | |
| 5497 Other Federal Revenue | | | | | | | |
| Total Federal | \$ 36,130,773 | 31.5% | \$ 25,311,150 | -29.9% | \$ 19,078,884 | \$ (6,232,266) | -24.6% |
| NON-CURRENT REVENUE | | | | | | | |
| 5631 Insurance Recovery | | | | | | | |
| 5650 Sale Equipment | | | | | | | |
| 5651 Sale of Other Property | | | | | | | |
| Total Non-Current | | | | | | | |
| CONTRACTED SERVICES REVENUE | | | | | | | |
| 5811 Tuition-Other Districts | | | | | | | |
| 5831 Contract Services-Phase 2 | | | | | | | |
| 5841 Transportation From Other Districts | | | | | | | |
| Total Contracted Services | | | | | | | |
| Total Revenue | \$ 246,224,228 | 6.0% | \$ 238,906,729 | -3.0% | \$ 239,569,296 | \$ 662,567 | 0.3% |

**Detailed Operating Revenues by Object by Year
Capital Outlay Fund**

| | <u>Actual FY22</u> | <u>% Change</u> | <u>Budget FY23</u> | <u>% Change</u> | <u>Budget FY24</u> | <u>Change Budget FY24 vs. Revised FY23</u> | <u>% Change</u> |
|---|------------------------|---------------------|------------------------|---------------------|------------------------|--|---------------------|
| LOCAL REVENUE | | | | | | | |
| 5111 Property Taxes, Current Year | \$ 17,298,491 | -1.2% | \$ 21,198,279 | 22.5% | \$ 21,981,992 | \$ 783,713 | 3.7% |
| 5112 Prior Year Taxes | 252,478 | 128.0% | 369,676 | 46.4% | 281,658 | (88,018) | -23.8% |
| 5114 Financial Institution Tax (Intangible) | 86,440 | 158.6% | 79,090 | -8.5% | 38,728 | (40,362) | -51.0% |
| 5115 Merchants & Manufacturers (Surcharge) | 485,450 | 7.3% | 548,529 | 13.0% | 553,458 | 4,929 | 0.9% |
| 5116 In Lieu of Tax | 43,859 | 74.2% | 33,447 | -23.7% | 38,728 | 5,281 | 15.8% |
| Total Local | \$ 18,166,718 | 0.2% | \$ 22,229,021 | 22.4% | \$ 22,894,564 | \$ 665,543 | 3.0% |
| COUNTY REVENUE | | | | | | | |
| 5221 State Assessed Utilities | 306,186 | -5.8% | 373,326 | 21.9% | 356,297 | (17,029) | -4.6% |
| Total County | \$ 306,186 | -5.8% | \$ 373,326 | 21.9% | \$ 356,297 | \$ (17,029) | -4.6% |
| STATE REVENUE | | | | | | | |
| 5314 Early Childhood | | | | | 1,500 | 1,500 | 100.0% |
| 5319 Basic Formula-Classroom Trust Fund | | | | | | | |
| 5322 Career Education / At Risk | | | | | | | |
| 5332 Career Education | 115,908 | -10.9% | - | -100.0% | - | - | 0.0% |
| 5371 Readers for the Blind | - | 0.0% | 10,568 | 100.0% | 15,000 | 4,432 | 41.9% |
| Total State | \$ 115,908 | -10.9% | \$ 10,568 | -90.9% | \$ 16,500 | \$ 5,932 | 0.0% |

**Detailed Operating Revenues by Object by Year
Capital Outlay Fund**

| | <u>Actual FY22</u> | <u>% Change</u> | <u>Budget FY23</u> | <u>% Change</u> | <u>Budget FY24</u> | <u>Change Budget FY24 vs. Revised FY23</u> | <u>% Change</u> |
|------------------------------------|------------------------|---------------------|------------------------|---------------------|------------------------|--|---------------------|
| FEDERAL REVENUE | | | | | | | |
| 5412 Medicaid | | | | | | | |
| 5425 CARES-Gov Emergency Ed Relief | 68,140 | 100.0% | | | | | |
| 5427 Perkins Basic Grant | | | | | | | |
| 5437 IDEA Grants | 46,838 | 117.1% | 50,000 | 6.8% | 52,000 | 2,000 | 0.0% |
| 5439 IDEA 611/ARP Entitlement | | | 3,475,975 | 100.0% | | (3,475,975) | -100.0% |
| 5441 Entitlement Part B | | | | | 5,000 | 5,000 | 100.0% |
| 5497 Other Federal Revenue | - | | 400,000 | 100.0% | - | (400,000) | 0.0% |
| Total Federal | \$ 114,978 | 164.6% | \$ 3,925,975 | 3314.6% | \$ 57,000 | \$ (3,868,975) | -98.5% |
| NON-CURRENT REVENUE | | | | | | | |
| 5631 Insurance Recovery | | | | | | | |
| 5641 Sale of Buses | | | 67,667 | 100.0% | | | |
| 5651 Sale of Other Property | 29,244 | 100.0% | 25,000 | -14.5% | 25,000 | - | 0.0% |
| Total Non-Current | \$ 29,244 | 100.0% | \$ 92,667 | 216.9% | \$ 25,000 | \$ (67,667) | 0.0% |
| Total Revenue | \$ 18,733,034 | 0.6% | \$ 26,631,557 | 42.2% | \$ 23,349,361 | \$ (3,282,196) | -12.3% |

**Summary Operating Revenues by Fund
Budget FY24 vs. Budget FY23 (\$ in 000s)**

| | <u>Actual FY22</u> | <u>% Change</u> | <u>Budget FY23</u> | <u>% Change</u> | <u>Budget FY24</u> | <u>Change Budget FY24 vs. Budget FY23</u> | <u>% Change</u> |
|----------------------|--------------------------|---------------------|--------------------------|---------------------|--------------------------|---|---------------------|
| General Fund | \$ 226,291 | 1.2% | \$ 276,830 | 22.3% | \$ 291,111 | \$ 14,280 | 5.2% |
| Teachers' Fund | 246,224 | 6.0% | 238,907 | -3.0% | 239,569 | 662 | 0.3% |
| Capital Outlay Fund | 18,733 | 0.6% | 26,631 | 42.2% | 23,349 | (3,282) | -12.3% |
| TOTAL REVENUE | <u>\$ 491,248</u> | <u>3.5%</u> | <u>\$ 542,368</u> | <u>10.4%</u> | <u>\$ 554,029</u> | <u>\$ 11,661</u> | <u>2.2%</u> |

Detailed Operating Revenues by Object by Fund Budget FY24

| | General Fund | Teachers' Fund | Capital Outlay Fund | Total |
|---|-----------------------|-----------------------|------------------------|-----------------------|
| LOCAL REVENUE | | | | |
| 5111 Property Taxes, Current Year | \$ 139,744,799 | \$ 150,453,209 | \$ 21,981,992 | \$ 312,180,000 |
| 5112 Prior Year Taxes | 1,790,567 | 1,927,775 | 281,658 | 4,000,000 |
| 5113 Sales Tax | | 10,000,000 | | 10,000,000 |
| 5114 Financial Institution Tax (Intangible) | 246,203 | 265,069 | 38,728 | 550,000 |
| 5115 Merchants & Manufacturers (Surcharg | 3,518,464 | 3,788,078 | 553,458 | 7,860,000 |
| 5116 In Lieu of Tax | 246,203 | 265,069 | 38,728 | 550,000 |
| 5123 Tuition - Adult Education | 815,000 | | | 815,000 |
| 5141 Investment Earnings | 14,700,000 | | | 14,700,000 |
| 5151 Food Service-Students | 38,000 | | | 38,000 |
| 5161 Food Service-Adult | 5,500 | | | 5,500 |
| 5165 Food Service Ala Carte | 18,000 | | | 18,000 |
| 5181 Community Services | 125,000 | | | 125,000 |
| 5190 Misc Local | - | | | |
| 5191 Misc Local - Building Rents | 6,000 | | | 6,000 |
| 5195 Prior Period Adjustment | - | | | |
| 5198 Misc Local - DESEG/OTHER | 4,675,000 | | | 4,675,000 |
| Total Local | \$ 165,928,736 | \$ 166,699,200 | \$ 22,894,564 | \$ 355,522,500 |
| COUNTY REVENUE | | | | |
| 5211 Fines and Forfeitures | | \$ 18,135 | | \$ 18,135 |
| 5221 State Assessed Utilities | 2,265,067 | 2,438,636 | 356,297 | 5,060,000 |
| Total County | \$ 2,265,067 | \$ 2,456,771 | \$ 356,297 | \$ 5,078,135 |
| STATE REVENUE | | | | |
| 5311 Basic Formula | \$ 12,462,500 | \$ 37,387,500 | | \$ 49,850,000 |
| 5312 Transportation | 21,200,000 | | | 21,200,000 |
| 5314 Early Childhood | 20,993,429 | 12,866,941 | 1,500 | 33,861,870 |
| 5319 Basic Formula-Classroom Trust Fund | | 1,080,000 | | 1,080,000 |
| 5332 Career Education | 1,624,275 | | | 1,624,275 |
| 5333 Food Service - State | 5,000 | | | 5,000 |
| 5359 Career Education Enhancement Grant | - | | - | - |
| 5369 Public Placement/Excess Cost | 950,000 | | | 950,000 |
| 5371 Readers for the Blind | 9,699 | | 15,000 | 24,699 |
| 5381 High Needs Fund | 15,689,916 | | | 15,689,916 |
| 5397 Other State Revenue | - | - | - | |
| 5398 Tuition-State Agency | - | - | - | |
| Total State | \$ 72,934,819 | \$ 51,334,441 | \$ 16,500 | \$ 124,285,760 |

Detailed Operating Revenues by Object by Fund Budget FY24

| | General Fund | Teachers' Fund | Capital Outlay Fund | Total |
|---|-----------------------|-----------------------|------------------------|-----------------------|
| FEDERAL REVENUE | | | | |
| 5412 Medicaid | \$ 14,000,000 | | | \$ 14,000,000 |
| 5422 ARP-ESSER III | 155,658 | | | 155,658 |
| 5427 Career Education-Federal (Perkins) | 137,548 | | | 137,548 |
| 5437 IDEA Grants | 310,084 | | 52,000 | 362,084 |
| 5441 Entitlement | 22,698,582 | 19,078,884 | 5,000 | 41,782,466 |
| 5442 Early Childhood | 3,755,210 | | | 3,755,210 |
| 5445 School Lunch Program | 350,000 | | | 350,000 |
| 5446 School Breakfast Program | 210,000 | | | 210,000 |
| 5448 After-School Snack Program | - | | | - |
| 5449 Fresh Fruits & Vegetables | 23,000 | | | 23,000 |
| 5451 Title I | 764,178 | | | 764,178 |
| 5465 Title II | 86,286 | | | 86,286 |
| 5484 Pell Grants | 597,215 | | | 597,215 |
| 5497 Other Federal Revenue | 219,341 | | | 219,341 |
| Total Federal | \$ 43,307,102 | \$ 19,078,884 | \$ 57,000 | \$ 62,442,986 |
| NON-CURRENT REVENUE | | | | |
| 5651 Sale of Other Property | | | 25,000 | 25,000 |
| Total Non-Current | | | \$ 25,000 | \$ 25,000 |
| CONTRACTED SERVICES REVENUE | | | | |
| 5811 Tuition-Other Districts | \$ 475,000 | | | \$ 475,000 |
| 5831 Contract Services-Phase 2 | 6,200,000 | | | 6,200,000 |
| Total Contracted Services | \$ 6,675,000 | | | \$ 6,675,000 |
| Total Revenue | \$ 291,110,724 | \$ 239,569,296 | \$ 23,349,361 | \$ 554,029,381 |

Expenditures

Expenditures

Expenditures by Function

The expenditure function code describes the action, purpose, or program for which activities are performed. DESE requires the District to report by functions based on five main categories: Instruction, Support Services, Community Services, Facilities Acquisition and Construction, and Debt. These functions are further classified into sub-functions based on schools, programs, services, and areas of responsibilities.

1000-1999 Instruction – Activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, or in another learning situation. Activities of aides or assistants are included in this function when they assist in the instructional process.

2000-2999 Support Services – Services that provide administrative, guidance, health, and logistical support to facilitate and enhance instruction. Supporting services exist as adjuncts for the fulfillment of the objectives of instruction.

3000-3999 Community Services – Activities that do not directly relate to providing education of pupils in the District. These include services provided by the District for the whole or segments of the community.

4000-4999 Facilities Acquisition and Construction Services – Activities concerned with the acquisition of land and buildings, remodeling buildings, the construction of buildings, additions to buildings, the initial installation of service systems, the extension of service systems, and any other project meant to improve a site.

5000-5999 Short and Long-Term Debt – Activities servicing the debt of the District.

Expenditures by Object

The expenditure object code identifies the service or commodity obtained. The major expenditures by object categories are:

6100-6199 Salaries – Amounts paid to employees of the District who are considered to be in a position of permanent or temporary employment, including personnel substituting for those in permanent positions. This includes gross salary for services rendered while on the payroll of the District.

6200-6200 Benefits – Amounts paid by the District for benefits on behalf of the employee. These amounts are not included in the gross salary. Such expenditures include fringe benefits. While these payments are not paid directly to the employee, they are considered part of the cost of employment.

6300-6399 Purchased Services – Amounts paid for services rendered by personnel who are not on the payroll of the District and for other services which the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

6400-6499 Supplies – Amounts paid for material items of an expendable nature that are consumed, deteriorate in use, or lose separate identity through fabrication or incorporation into different or more complex units or substances.

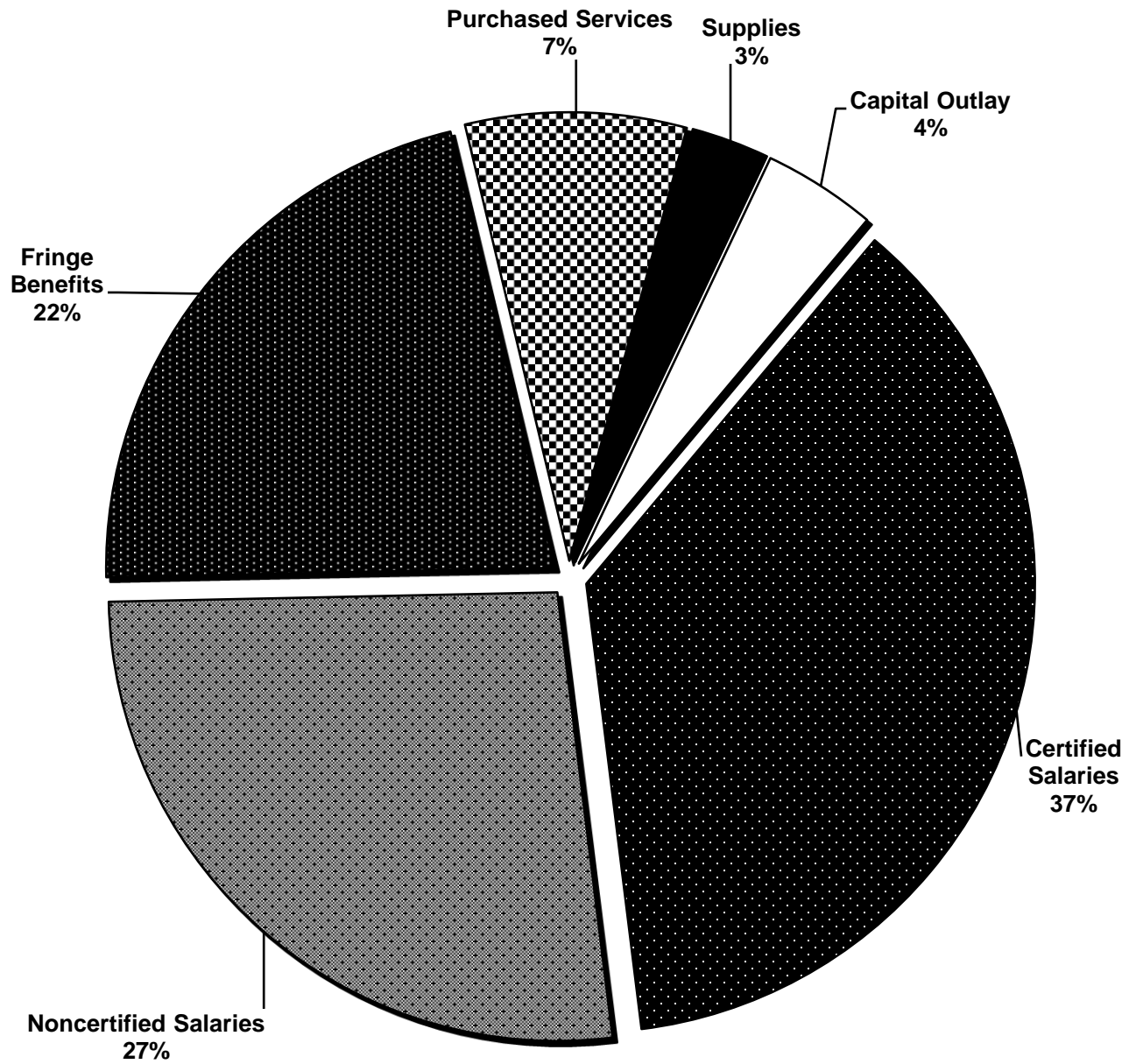
6500-6599 Capital Outlay – Expenditures for the acquisition of fixed assets or additions to fixed assets. Examples include expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and equipment.

6600-6699 Short and Long-Term Debt – Expenditures for the retirement of debt, the payment of interest on debt, and the payment fees.

**Expenditure Summary by Category
Budget FY24 vs. Budget FY23 (\$ in 000s)**

| | <u>Actual FY22</u> | <u>% Change</u> | <u>Budget FY23</u> | <u>% Change</u> | <u>Budget FY24</u> | <u>Change Budget FY24 vs. Revised FY23</u> |
|---------------------------|------------------------|---------------------|------------------------|---------------------|------------------------|--|
| Certified Salaries | \$ 195,326 | 3.6% | \$ 198,598 | 1.7% | \$ 216,390 | \$ 17,792 |
| Noncertified Salaries | 113,504 | 1.3% | 114,984 | 1.3% | 156,070 | 41,086 |
| Total Salaries | 308,830 | 2.7% | 313,582 | 1.5% | 372,460 | 58,878 |
| Fringe Benefits | 108,116 | 6.3% | 115,010 | 6.4% | 126,557 | 11,547 |
| Purchased Services | 35,294 | 30.9% | 44,149 | 25.1% | 43,740 | (409) |
| Supplies | 13,717 | -6.3% | 19,272 | 40.5% | 16,447 | (2,825) |
| Capital Outlay | 24,514 | 60.3% | 25,706 | 4.9% | 23,939 | (1,767) |
| TOTAL EXPENDITURES | \$ 490,471 | 6.8% | \$ 517,719 | 5.6% | \$ 583,143 | \$ 65,424 |

FY24 Summary of Expenditures by Category



**Detailed Expenditures by Object
Budget FY24 vs. Budget FY23**

| | <u>Actual FY22</u> | <u>% Change</u> | <u>Budget FY23</u> | <u>% Change</u> | <u>Budget FY24</u> | <u>Change Budget FY24 vs. Budget FY23</u> | <u>% Change</u> |
|---|------------------------|---------------------|------------------------|---------------------|------------------------|---|---------------------|
| CERTIFIED SALARIES | | | | | | | |
| 6101 Vacation/Sick Leave Bank | \$ 460,537 | 15.0% | 550,000 | 19.4% | \$ 550,000 | \$ - | |
| 6111 Administrator - Full Time | 18,749,822 | 7.3% | 19,064,760 | 1.7% | 23,918,510 | 4,853,750 | 25.5% |
| 6112 Classroom - Full Time | 147,108,901 | 4.3% | 152,886,823 | 3.9% | 163,784,400 | 10,897,577 | 7.1% |
| 6113 Support - Full Time | 21,405,194 | 7.4% | 22,156,007 | 3.5% | 23,797,284 | 1,641,277 | 7.4% |
| 6121 Teacher-level Substitute | 1,170,491 | 36.1% | 186,000 | -84.1% | 600,000 | 414,000 | 222.6% |
| 6131 Supplemental Pay | 2,904,147 | -53.6% | - | -100.0% | - | - | 0.0% |
| 6133 Support - Perm P.T. Less 17 Hr | - | 0.0% | 43,000 | 100.0% | 43,000 | - | |
| 6141 Administrator - Temporary | 172,523 | 36.4% | 190,850 | 10.6% | 200,000 | 9,150 | 0.3% |
| 6142 Classroom - Temporary | 3,119,136 | 31.1% | 3,224,679 | 3.4% | 3,200,000 | (24,679) | -8.3% |
| 6143 Support - Temporary | 232,257 | 46.9% | 296,400 | 27.6% | 296,400 | - | 0.0% |
| 6158 Overtime Pay | 2,338 | 100.0% | - | -100.0% | - | - | 0.0% |
| Total Certified Salaries | \$ 195,325,346 | 3.6% | \$ 198,598,519 | 1.7% | \$ 216,389,594 | \$ 17,791,075 | 9.0% |
| NONCERTIFIED SALARIES | | | | | | | |
| 6150 Vacation/Sick Pay | \$ 214,636 | -19.8% | \$ 250,000 | 16.5% | \$ 250,000 | \$ - | |
| 6151 Administrator - Full Time | 5,918,985 | 8.5% | 6,972,856 | 17.8% | 7,088,364 | 115,508 | 1.7% |
| 6152 Prof/Technical - Full Time | 35,683,628 | 3.6% | 35,457,198 | -0.6% | 38,881,388 | 3,424,190 | 9.7% |
| 6153 Clerical - Full Time | 6,454,843 | 2.0% | 6,965,090 | 7.9% | 7,382,995 | 417,905 | 6.0% |
| 6154 Trades & Services - Full Time | 2,323,388 | 1.5% | 2,445,700 | 5.3% | 2,650,682 | 204,982 | 8.4% |
| 6155 Classroom Support - Full Time | 51,657,303 | -2.3% | 51,507,317 | -0.3% | 88,032,285 | 36,524,968 | 70.9% |
| 6156 Classified Substitute | 526,041 | -10.5% | 233,022 | -55.7% | 200,000 | (33,022) | -14.2% |
| 6158 Overtime Pay | 137,226 | 47.3% | 250,000 | 82.2% | 175,000 | (75,000) | -30.0% |
| 6162 Prof/Tech - P.T. Excess 20 Hr | 1,222,163 | -1.3% | 1,262,114 | 3.3% | 1,337,841 | 75,727 | 6.0% |
| 6163 Clerical - Perm P.T. Excess 20 Hr | 20,164 | 8.0% | 28,500 | 41.3% | 25,000 | (3,500) | -12.3% |
| 6164 Trades & Services - P.T. | 4,189,868 | 2.5% | 4,650,018 | 11.0% | 4,929,019 | 279,001 | 6.0% |
| 6165 Classroom - P.T. Excess 20 Hr | 268,963 | -25.8% | 287,900 | 7.0% | 285,775 | (2,125) | -0.7% |
| 6167 Transp Aides - P.T. Excess 20 Hr | 2,178,158 | 0.0% | 2,506,733 | 15.1% | 2,657,137 | 150,404 | 6.0% |
| 6171 Admin - Temp P.T. Less 20 Hr | 66,346 | 413.3% | 4,000 | -94.0% | 20,000 | 16,000 | 400.0% |
| 6172 Prof/Tech - Temp P.T. Less 20 Hr | 661,715 | 44.3% | 750,000 | 13.3% | 750,000 | - | |
| 6173 Clerical - Temp P.T. Less 20 Hr | 12,687 | -32.2% | 47,535 | 274.7% | 20,000 | (27,535) | -57.9% |
| 6174 Trades & Svcs - Temp P.T. | 10,820 | 78.2% | 22,225 | 105.4% | 22,225 | - | |
| 6175 Classroom Support - Temp P.T. | 1,927,864 | 52.1% | 1,280,116 | -33.6% | 1,312,793 | 32,677 | 2.6% |
| 6185 Student Employment | 29,527 | 100.0% | 63,500 | 115.1% | 50,000 | (13,500) | -21.3% |
| Total Noncertified Salaries | \$ 113,504,328 | 1.3% | \$ 114,983,824 | 1.3% | \$ 156,070,504 | \$ 41,086,680 | 35.7% |
| Total Salaries | \$ 308,829,673 | 2.7% | \$ 313,582,343 | 1.5% | \$ 372,460,098 | \$ 58,877,755 | 18.8% |
| FRINGE BENEFITS | | | | | | | |
| 6211 Teacher Retirement | \$ 32,056,092 | 2.1% | 34,037,848 | 6.2% | \$ 36,580,119 | \$ 2,542,271 | 7.5% |
| 6221 Nonteacher Retirement | 8,911,092 | 4.5% | 8,927,213 | 0.2% | 11,256,619 | 2,329,406 | 26.1% |
| 6231 FICA | 7,340,394 | 3.7% | 7,928,773 | 8.0% | 9,936,346 | 2,007,573 | 25.3% |
| 6241 Medical & Life Insurance | 52,061,761 | 8.2% | 55,323,022 | 6.3% | 56,719,003 | 1,395,981 | 2.5% |
| 6251 Medicare | 4,372,421 | 2.8% | 4,720,140 | 8.0% | 5,192,040 | 471,900 | 10.0% |
| 6261 Workers' Comp Insurance | 3,237,372 | 40.8% | 4,000,000 | 23.6% | 4,000,000 | - | 0.0% |
| 6271 Unemployment Comp Insurance | 128,789 | 762.4% | 65,000 | -49.5% | 65,000 | - | 0.0% |
| 6291 Other Benefits | 8,400 | 0.0% | 8,400 | 0.0% | 2,800,400 | 2,800,000 | 33333.3% |
| Total Fringe Benefits | \$ 108,116,321 | 6.3% | \$ 115,010,396 | 6.4% | \$ 126,557,527 | \$ 11,547,131 | 10.0% |
| PURCHASED SERVICES | | | | | | | |
| 6311 Instruction Services-Tuition | \$ 4,975,362 | 30.7% | \$ 5,557,960 | 11.7% | 8,145,106 | \$ 2,587,146 | 46.5% |
| 6312 Instructional Program Improvement | 8,287 | 62.5% | 15,500 | 87.0% | 51,817 | 36,317 | 234.3% |
| 6313 Pupil Services | - | 0.0% | 17,000 | 100.0% | - | (17,000) | -100.0% |
| 6315 Audit Services | 62,161 | 11.9% | 50,000 | -19.6% | 50,000 | - | |
| 6316 Data Processing Services | 430,576 | 24.4% | 425,000 | -1.3% | 350,000 | (75,000) | -17.6% |
| 6317 Legal Services | 1,297,391 | 60.9% | 1,000,000 | -22.9% | 1,200,000 | 200,000 | 20.0% |
| 6319 Prof/Technical Services | 2,831,970 | 36.6% | 6,986,482 | 146.7% | 5,059,076 | (1,927,406) | -27.6% |
| 6331 Cleaning Services | 2,198,388 | 3.7% | 1,960,720 | -10.8% | 2,206,400 | 245,680 | 12.5% |
| 6332 Repairs and Maintenance | 679,785 | -1.1% | 976,180 | 43.6% | 1,256,427 | 280,247 | 28.7% |
| 6333 Land/Building Rental | 491,101 | 0.7% | 672,817 | 37.0% | 664,288 | (8,529) | -1.3% |
| 6334 Equipment Rental | 269,965 | -21.3% | 412,566 | 52.8% | 486,793 | 74,227 | 18.0% |
| 6335 Water and Sewer | 186,848 | 2.9% | 214,300 | 14.7% | 220,400 | 6,100 | 2.8% |
| 6336 Trash Removal | 146,568 | 35.2% | 141,000 | -3.8% | 141,000 | - | |
| 6337 Technology-Related Repairs & Maint | 1,414,616 | 28.9% | 1,702,654 | 20.4% | 1,789,395 | 86,741 | 5.1% |
| 6341 Contracted Pupil Transportation | 14,808,463 | 31.2% | 17,520,000 | 18.3% | 15,500,000 | (2,020,000) | -11.5% |
| 6342 Other Contracted Transp | 1,015,381 | 223.0% | 44,600 | -95.6% | 23,000 | (21,600) | -48.4% |
| 6343 Local Mileage Allowance | 326,208 | 141.7% | 503,300 | 54.3% | 500,000 | (3,300) | -0.7% |
| 6344 Conventions/Seminars | 693,012 | 131.2% | 1,209,137 | 74.5% | 1,202,601 | (6,536) | -0.5% |

**Detailed Expenditures by Object
Budget FY24 vs. Budget FY23**

| | Actual FY22 | % Change | Budget FY23 | % Change | Budget FY24 | Change Budget FY24 vs. Budget FY23 | % Change |
|--|------------------------|---------------------|------------------------|---------------------|------------------------|---|---------------------|
| 6346 In-Service Training | - | 0.0% | 10,500 | 100.0% | - | (10,500) | -100.0% |
| 6349 Other Transportation Services | 1,011 | -40.8% | 13,600 | 1244.6% | 8,100 | (5,500) | -40.4% |
| 6351 Property Insurance | 415,424 | 16.7% | 468,000 | 12.7% | 430,000 | (38,000) | -8.1% |
| 6352 Liability Insurance | 330,248 | 12.8% | 848,000 | 156.8% | 912,000 | 64,000 | 7.5% |
| 6353 Fidelity Bond Premium | 41,300 | -1.4% | 45,000 | 9.0% | 42,500 | (2,500) | -5.6% |
| 6359 Other Insurance/Judgments | 125,824 | 118.5% | 290,000 | 130.5% | 525,000 | 235,000 | 81.0% |
| 6360 Data Telecommunication | 153,197 | -36.8% | 224,200 | 46.3% | 230,300 | 6,100 | 2.7% |
| 6361 Telephone / Communication | 1,114,095 | 26.0% | 1,221,400 | 9.6% | 1,039,800 | (181,600) | -14.9% |
| 6362 Advertising | 58,220 | 43.6% | 98,700 | 69.5% | 83,250 | (15,450) | -15.7% |
| 6363 Printing and Binding | 47,485 | 19.8% | 80,670 | 69.9% | 81,928 | 1,258 | 1.6% |
| 6365 Postage | 78,276 | -18.5% | 118,109 | 50.9% | 123,414 | 5,305 | 4.5% |
| 6371 Dues and Memberships | 90,463 | -51.7% | 207,422 | 129.3% | 220,768 | 13,346 | 6.4% |
| 6391 Other Purchased Service | 1,002,796 | 77.6% | 1,104,700 | 10.2% | 1,176,450 | 71,750 | 6.5% |
| 6392 Indirect Costs | - | 0.0% | 10,000 | 100.0% | 20,000 | 10,000 | 100.0% |
| Total Purchased Services | \$ 35,294,421 | 30.9% | \$ 44,149,517 | 25.1% | \$ 43,739,813 | \$ (409,704) | -0.9% |
| SUPPLIES | | | | | | | |
| 6412 Supplies-Technology Related | \$ 6,521,530 | -16.5% | \$ 7,763,925 | 19.1% | \$ 6,654,623 | \$ (1,109,302) | -14.3% |
| 6413 Repair Parts | 576,711 | 11.4% | 672,000 | 16.5% | 776,975 | 104,975 | 15.6% |
| 6418 General Supplies | 1,750,382 | -30.2% | 4,221,233 | 141.2% | 1,812,365 | (2,408,868) | -57.1% |
| 6431 Textbooks | 146,305 | -63.6% | 225,793 | 54.3% | 351,532 | 125,739 | 55.7% |
| 6433 Instructional Material | 1,747,371 | 20.4% | 2,905,269 | 66.3% | 2,861,678 | (43,591) | -1.5% |
| 6441 Library Books | 16,151 | -8.8% | 19,000 | 17.6% | 26,710 | 7,710 | 40.6% |
| 6445 Student Tools | 84,726 | 5.4% | 122,313 | 44.4% | 106,829 | (15,484) | -12.7% |
| 6451 Subscriptions/Publications | 15,803 | 8.4% | 136,579 | 764.3% | 138,042 | 1,463 | 1.1% |
| 6461 Warehouse Inventory Adjustment | 7,496 | -179.3% | 0 | -100.0% | - | - | 0.0% |
| 6471 Food Supplies | 7,965 | 100.0% | 0 | -100.0% | 23,000 | 23,000 | 100.0% |
| 6481 Electric | 1,048,428 | 9.3% | 1,208,000 | 15.2% | 1,315,300 | 107,300 | 8.9% |
| 6482 Natural Gas | 282,845 | -4.0% | 248,700 | -12.1% | 323,600 | 74,900 | 30.1% |
| 6486 Gasoline and Oil | 1,447,479 | 155.3% | 1,668,870 | 15.3% | 1,988,950 | 320,080 | 19.2% |
| 6491 Other Supplies & Material | 63,589 | 103.0% | 79,958 | 25.7% | 67,135 | (12,823) | -16.0% |
| Total Supplies | \$ 13,716,782 | -6.3% | \$ 19,271,640 | 40.5% | \$ 16,446,739 | \$ (2,824,901) | -14.7% |
| CAPITAL OUTLAY | | | | | | | |
| 6511 Land | \$ 1,483,884 | 7319.4% | \$ - | -100.0% | \$ - | \$ - | |
| 6521 Building & Improvements | 14,431,608 | 97.6% | 10,872,400 | -24.7% | 7,115,000 | (3,757,400) | -34.6% |
| 6531 Improvements Other Than Bldgs | 1,367,291 | -0.3% | 6,384,800 | 367.0% | 4,302,595 | (2,082,205) | -32.6% |
| 6541 Equipment - Regular | 532,853 | -5.0% | 859,232 | 61.3% | 1,052,572 | 193,340 | 22.5% |
| 6542 Equipment - Classroom Instruction | 56,122 | 148.6% | 233,550 | 316.1% | 172,500 | (61,050) | -26.1% |
| 6543 Technology-Related Hardware | 1,332,554 | 39.2% | 3,125,681 | 134.6% | 3,168,731 | 43,050 | 1.4% |
| 6544 Technology Software>=\$5,000 | 139,030 | 18.3% | 615,064 | 342.4% | 860,700 | 245,636 | 39.9% |
| 6552 Vehicles - Buses | 1,870,380 | 14.6% | 4,125 | -99.8% | 3,300,000 | 3,295,875 | 79900.0% |
| 6613 Principal-Lease Purchase Agreements | 71,277 | 4.6% | 445,893 | 525.6% | 776,840 | 330,947 | 74.2% |
| 6614 Principal-Long Term Loans | 2,163,370 | 3.5% | 2,180,000 | 0.8% | 2,295,000 | 115,000 | 5.3% |
| 6623 Interest - Lease Purchase | 7,491 | -29.4% | 4,223 | -43.6% | 1,355 | (2,868) | -67.9% |
| 6624 Interest - Long Term Loans | 1,056,962 | -7.4% | 980,600 | -7.2% | 893,400 | (87,200) | -8.9% |
| 6634 Fees - Long Term Loans | 1,060 | 100.0% | - | -100.0% | - | - | |
| Total Capital Outlay | \$ 24,513,883 | 60.3% | \$ 25,705,568 | 4.9% | \$ 23,938,693 | \$ (1,766,875) | -6.9% |
| Total Expenditures | \$ 490,471,081 | 6.8% | \$ 517,719,464 | 5.6% | \$ 583,142,870 | \$ 65,423,406 | 12.6% |

Summary Expenditures by Fund
Budget FY24 vs. Budget FY23 (\$ in 000s)

| | <u>Actual FY22</u> | <u>% Change</u> | <u>Budget FY23</u> | <u>% Change</u> | <u>Budget FY24</u> | <u>Change Budget FY24 vs. Budget FY23</u> | <u>% Change</u> |
|---------------------|--------------------------|---------------------|--------------------------|---------------------|--------------------------|---|---------------------|
| General Fund | \$ 209,504 | 6.0% | \$ 229,568 | 9.6% | \$ 269,419 | \$ 39,851 | 17.4% |
| Teachers' Fund | 256,453 | 4.1% | 262,446 | 2.3% | 289,785 | 27,339 | 10.4% |
| Capital Outlay Fund | 24,514 | 60.5% | 25,706 | 4.9% | 23,939 | (1,767) | -6.9% |
| Total | <u>\$ 490,471</u> | <u>6.8%</u> | <u>\$ 517,720</u> | <u>5.6%</u> | <u>\$ 583,143</u> | <u>\$ 65,423</u> | <u>12.6%</u> |

Detailed Expenditures by Object by Fund Budget FY24

| | General Fund | Teachers' Fund | Capital Outlay Fund | Total |
|--|-----------------------|-----------------------|------------------------|-----------------------|
| CERTIFIED SALARIES | | | | |
| 6101 Vacation/Sick Pay | | \$ 550,000 | | \$ 550,000 |
| 6111 Administrator - Full Time | | 23,918,510 | | 23,918,510 |
| 6112 Classroom - Full Time | | 163,784,400 | | 163,784,400 |
| 6113 Support - Full Time | | 23,797,284 | | 23,797,284 |
| 6121 Teacher-level Substitute | | 600,000 | | 600,000 |
| 6133 Support - Perm P.T. Less 17 Hr | | 43,000 | | 43,000 |
| 6141 Administrator - Temporary | | 200,000 | | 200,000 |
| 6142 Classroom - Temporary | | 3,200,000 | | 3,200,000 |
| 6143 Support - Temporary | | 296,400 | | 296,400 |
| Total Certified Salaries | | \$ 216,389,594 | | \$ 216,389,594 |
| NONCERTIFIED SALARIES | | | | |
| 6150 Vacation/Sick Pay | \$ 250,000 | | | \$ 250,000 |
| 6151 Administrator - Full Time | 7,088,364 | | | 7,088,364 |
| 6152 Prof/Technical - Full Time | 38,881,388 | | | 38,881,388 |
| 6153 Clerical - Full Time | 7,382,995 | | | 7,382,995 |
| 6154 Trades & Services - Full Time | 2,650,682 | | | 2,650,682 |
| 6155 Classroom Support - Full Time | 88,032,285 | | | 88,032,285 |
| 6156 Classified Substitute | 200,000 | | | 200,000 |
| 6158 Overtime Pay | 175,000 | | | 175,000 |
| 6162 Prof/Tech - P.T. Excess 20 Hr | 1,337,841 | | | 1,337,841 |
| 6163 Clerical - Perm P.T. Excess 20 Hr | 25,000 | | | 25,000 |
| 6164 Trades & Services - P.T. | 4,929,019 | | | 4,929,019 |
| 6165 Classroom - P.T. Excess 20 Hr | 285,775 | | | 285,775 |
| 6167 Transp Aides - P.T. Excess 20 Hr | 2,657,137 | | | 2,657,137 |
| 6171 Admin - Temp P.T. Less 20 Hr | 20,000 | | | 20,000 |
| 6172 Prof/Tech - Temp P.T. Less 20 Hr | 750,000 | | | 750,000 |
| 6173 Clerical - Temp P.T. Less 20 Hr | 20,000 | | | 20,000 |
| 6174 Trades & Svcs - Temp P.T. | 22,225 | | | 22,225 |
| 6175 Classroom Support - Temp P.T. | 1,312,793 | | | 1,312,793 |
| 6185 Student Employment | 50,000 | | | 50,000 |
| Total Noncertified Salaries | \$ 156,070,504 | | | \$ 156,070,504 |
| Total Salaries | \$ 156,070,504 | \$ 216,389,594 | | \$ 372,460,098 |
| FRINGE BENEFITS | | | | |
| 6211 Teacher Retirement | \$ 1,603,835 | \$ 34,976,284 | | \$ 36,580,119 |
| 6221 Nonteacher Retirement | 10,766,353 | 490,266 | | 11,256,619 |
| 6231 FICA | 9,504,257 | 432,089 | | 9,936,346 |
| 6241 Medical & Life Insurance | 25,171,982 | 31,547,021 | | 56,719,003 |
| 6251 Medicare | 2,074,409 | 3,117,631 | | 5,192,040 |
| 6261 Workers' Comp Insurance | 2,600,000 | 1,400,000 | | 4,000,000 |
| 6271 Unemployment Comp Insurance | 41,000 | 24,000 | | 65,000 |
| 6291 Other Benefits | 1,400,000 | 1,408,400 | | 2,808,400 |
| Total Fringe Benefits | \$ 53,161,836 | \$ 73,395,691 | | \$ 126,557,527 |

Detailed Expenditures by Object by Fund Budget FY24

| | General Fund | Teachers' Fund | Capital Outlay Fund | Total |
|---|----------------------|-------------------|------------------------|----------------------|
| PURCHASED SERVICES | | | | |
| 6311 Instruction Services-Tuition | \$ 8,145,106 | | | \$ 8,145,106 |
| 6312 Instructional Program Improvement | 51,817 | | | 51,817 |
| 6315 Audit Services | 50,000 | | | 50,000 |
| 6316 Data Processing Services | 350,000 | | | 350,000 |
| 6317 Legal Services | 1,200,000 | | | 1,200,000 |
| 6319 Prof/Technical Services | 5,059,076 | | | 5,059,076 |
| 6331 Cleaning Services | 2,206,400 | | | 2,206,400 |
| 6332 Repairs and Maintenance | 1,256,427 | | | 1,256,427 |
| 6333 Land/Building Rental | 664,288 | | | 664,288 |
| 6334 Equipment Rental | 486,793 | | | 486,793 |
| 6335 Water and Sewer | 220,400 | | | 220,400 |
| 6336 Trash Removal | 141,000 | | | 141,000 |
| 6337 Technology-Related Repairs & Maint | 1,789,395 | | | 1,789,395 |
| 6341 Contracted Pupil Transportation | 15,500,000 | | | 15,500,000 |
| 6342 Other Contracted Transp | 23,000 | | | 23,000 |
| 6343 Local Mileage Allowance | 500,000 | | | 500,000 |
| 6344 Conventions/Seminars | 1,202,601 | | | 1,202,601 |
| 6346 In-Service Training | - | | | - |
| 6349 Other Transportation Services | 8,100 | | | 8,100 |
| 6351 Property Insurance | 430,000 | | | 430,000 |
| 6352 Liability Insurance | 912,000 | | | 912,000 |
| 6353 Fidelity Bond Premium | 42,500 | | | 42,500 |
| 6359 Other Insurance/Judgments | 525,000 | | | 525,000 |
| 6360 Data Telecommunication | 230,300 | | | 230,300 |
| 6361 Telephone / Communication | 1,039,800 | | | 1,039,800 |
| 6362 Advertising | 83,250 | | | 83,250 |
| 6363 Printing and Binding | 81,928 | | | 81,928 |
| 6365 Postage | 123,414 | | | 123,414 |
| 6371 Dues and Memberships | 220,768 | | | 220,768 |
| 6391 Other Purchased Service | 1,176,450 | | | 1,176,450 |
| 6392 Indirect Costs | 20,000 | | | 20,000 |
| Total Purchased Services | \$ 43,739,813 | | | \$ 43,739,813 |

Detailed Expenditures by Object by Fund Budget FY24

| | General Fund | Teachers' Fund | Capital Outlay Fund | Total |
|--|-----------------------|-----------------------|------------------------|-----------------------|
| SUPPLIES | | | | |
| 6412 Supplies-Technology Related | \$ 6,654,623 | | | \$ 6,654,623 |
| 6413 Repair Parts | 776,975 | | | 776,975 |
| 6418 General Supplies | 1,812,365 | | | 1,812,365 |
| 6431 Textbooks | 351,532 | | | 351,532 |
| 6433 Instructional Material | 2,861,678 | | | 2,861,678 |
| 6441 Library Books | 26,710 | | | 26,710 |
| 6445 Student Tools | 106,829 | | | 106,829 |
| 6451 Subscriptions/Publications | 138,042 | | | 138,042 |
| 6471 Food Supplies | 23,000 | | | 23,000 |
| 6481 Electric | 1,315,300 | | | 1,315,300 |
| 6482 Natural Gas | 323,600 | | | 323,600 |
| 6486 Gasoline and Oil | 1,988,950 | | | 1,988,950 |
| 6491 Other Supplies & Material | 67,135 | | | 67,135 |
| Total Supplies | \$ 16,446,739 | | | \$ 16,446,739 |
| CAPITAL OUTLAY | | | | |
| 6521 Building & Improvements | | | \$ 7,115,000 | \$ 7,115,000 |
| 6531 Improvements Other Than Bldgs | | | 4,302,595 | 4,302,595 |
| 6541 Equipment - Regular | | | 1,052,572 | 1,052,572 |
| 6542 Equipment - Classroom Instruction | | | 172,500 | 172,500 |
| 6543 Technology-Related Hardware | | | 3,168,731 | 3,168,731 |
| 6544 Technology Software >=\$5,000 | | | 860,700 | 860,700 |
| 6552 Vehicles - Buses | | | 3,300,000 | 3,300,000 |
| 6613 Principal-Lease Purchase Agreements | | | 776,840 | 776,840 |
| 6614 Principal-Long Term Loans | | | 2,295,000 | 2,295,000 |
| 6623 Interest - Lease Purchase | | | 1,355 | 1,355 |
| 6624 Interest - Long Term Loans | | | 893,400 | 893,400 |
| Total Capital Outlay | | | \$ 23,938,693 | \$ 23,938,693 |
| Total Expenditures | \$ 269,418,892 | \$ 289,785,285 | \$ 23,938,693 | \$ 583,142,870 |

Detailed Expenditures by Object by Fund General Fund

| | Actual FY22 | % Change | Budget FY23 | % Change | Budget FY24 | Change Budget FY24 vs. Budget FY23 | % Change |
|---|-----------------------|--------------|-----------------------|--------------|-----------------------|--|--------------|
| NONCERTIFIED SALARIES | | | | | | | |
| 6150 Vacation/Sick Pay | \$ 214,636 | -19.8% | \$ 250,000 | 16.5% | \$ 250,000 | \$ - | |
| 6151 Administrator - Full Time | 5,918,985 | 8.5% | 6,972,856 | 17.8% | 7,088,364 | 115,508 | 1.7% |
| 6152 Prof/Technical - Full Time | 35,683,628 | 3.6% | 35,457,198 | -0.6% | 38,881,388 | 3,424,190 | 9.7% |
| 6153 Clerical - Full Time | 6,454,843 | 2.0% | 6,965,090 | 7.9% | 7,382,995 | 417,905 | 6.0% |
| 6154 Trades & Services - Full Time | 2,323,388 | 1.5% | 2,445,700 | 5.3% | 2,650,682 | 204,982 | 8.4% |
| 6155 Classroom Support - Full Time | 51,657,303 | -2.3% | 51,507,317 | -0.3% | 88,032,285 | 36,524,968 | 70.9% |
| 6156 Classified Substitute | 526,041 | -10.5% | 233,022 | -55.7% | 200,000 | (33,022) | -14.2% |
| 6158 Overtime Pay | 137,226 | 50.0% | 250,000 | 82.2% | 175,000 | (75,000) | -30.0% |
| 6162 Prof/Tech - P.T. Excess 20 Hr | 1,222,163 | -1.3% | 1,262,114 | 3.3% | 1,337,841 | 75,727 | 6.0% |
| 6163 Clerical - Perm P.T. Excess 20 Hr | 20,164 | 8.0% | 28,500 | 41.3% | 25,000 | (3,500) | -12.3% |
| 6164 Trades & Services - P.T. | 4,189,868 | 2.5% | 4,650,018 | 11.0% | 4,929,019 | 279,001 | 6.0% |
| 6165 Classroom - P.T. Excess 20 Hr | 268,963 | -25.8% | 287,900 | 7.0% | 285,775 | (2,125) | -0.7% |
| 6167 Transp Aides - P.T. Excess 20 Hr | 2,178,158 | 0.0% | 2,506,733 | 15.1% | 2,657,137 | 150,404 | 6.0% |
| 6171 Admin - Temp P.T. Less 20 Hr | 66,346 | 413.3% | 4,000 | -94.0% | 20,000 | 16,000 | 400.0% |
| 6172 Prof/Tech - Temp P.T. Less 20 Hr | 661,715 | 44.3% | 750,000 | 13.3% | 750,000 | - | |
| 6173 Clerical - Temp P.T. Less 20 Hr | 12,687 | -32.2% | 47,535 | 274.7% | 20,000 | (27,535) | -57.9% |
| 6174 Trades & Svcs - Temp P.T. | 10,820 | 78.2% | 22,225 | 105.4% | 22,225 | - | |
| 6175 Classroom Support - Temp P.T. | 1,927,864 | 52.1% | 1,280,116 | -33.6% | 1,312,793 | 32,677 | 2.6% |
| 6185 Student Employment | 29,527 | 100.0% | 63,500 | 115.1% | 50,000 | (13,500) | -21.3% |
| Total Noncertified Salaries | \$ 113,504,328 | 1.3% | \$ 114,983,824 | 1.3% | \$ 156,070,504 | \$ 41,086,680 | 35.7% |
| Total Salaries | \$ 113,504,328 | 1.3% | \$ 114,983,824 | 1.3% | \$ 156,070,504 | \$ 41,086,680 | 35.7% |
| FRINGE BENEFITS | | | | | | | |
| 6211 Teacher Retirement | \$ 1,268,243 | -6.6% | \$ 1,333,305 | 5.1% | \$ 1,603,835 | \$ 270,530 | 20.3% |
| 6221 Nonteacher Retirement | 8,585,057 | 3.5% | 8,673,144 | 1.0% | 10,766,353 | 2,093,209 | 24.1% |
| 6231 FICA | 6,838,117 | 1.6% | 7,617,081 | 11.4% | 9,504,257 | 1,887,176 | 24.8% |
| 6241 Medical & Life Insurance | 26,112,809 | 8.0% | 29,012,133 | 11.1% | 25,171,982 | (3,840,151) | -13.2% |
| 6251 Medicare | 1,612,872 | 1.4% | 1,797,477 | 11.4% | 2,074,409 | 276,932 | 15.4% |
| 6261 Workers' Comp Insurance | 2,453,196 | 37.8% | 2,680,000 | 9.2% | 2,600,000 | (80,000) | -3.0% |
| 6271 Unemployment Comp Insurance | 118,498 | 1304.6% | 41,000 | -65.4% | 41,000 | - | |
| 6291 Other Benefits | - | 0.0% | 8,400 | 100.0% | 1,400,000 | 1,391,600 | 16566.7% |
| Total Fringe Benefits | \$ 46,988,793 | 6.9% | \$ 51,162,540 | 8.9% | \$ 53,161,836 | \$ 1,999,296 | 3.9% |
| PURCHASED SERVICES | | | | | | | |
| 6311 Instruction Services-Tuition | \$ 4,975,362 | 30.7% | \$ 5,557,960 | 11.7% | \$ 8,145,106 | 2,587,146 | 46.5% |
| 6312 Instructional Program Improvement | 8,287 | 62.5% | 15,500 | 87.0% | 51,817 | 36,317 | 234.3% |
| 6313 Pupil Services | - | | 17,000 | 100.0% | - | (17,000) | -100.0% |
| 6315 Audit Services | 62,161 | 11.9% | 50,000 | -19.6% | 50,000 | - | |
| 6316 Data Processing Services | 430,576 | 24.4% | 425,000 | -1.3% | 350,000 | (75,000) | -17.6% |
| 6317 Legal Services | 1,297,391 | 60.9% | 1,000,000 | -22.9% | 1,200,000 | 200,000 | 20.0% |
| 6319 Prof/Technical Services | 2,831,970 | 36.6% | 6,986,482 | 146.7% | 5,059,076 | (1,927,406) | -27.6% |
| 6331 Cleaning Services | 2,198,388 | 3.7% | 1,960,720 | -10.8% | 2,206,400 | 245,680 | 12.5% |
| 6332 Repairs and Maintenance | 679,785 | -1.1% | 976,180 | 43.6% | 1,256,427 | 280,247 | 28.7% |
| 6333 Land/Building Rental | 491,101 | 0.7% | 672,817 | 37.0% | 664,288 | (8,529) | -1.3% |
| 6334 Equipment Rental | 269,965 | -21.3% | 412,566 | 52.8% | 486,793 | 74,227 | 18.0% |
| 6335 Water and Sewer | 186,848 | 2.9% | 214,300 | 14.7% | 220,400 | 6,100 | 2.8% |
| 6336 Trash Removal | 146,568 | 35.2% | 141,000 | -3.8% | 141,000 | - | |
| 6337 Technology-Related Repairs & Maint | 1,414,616 | 28.9% | 1,702,654 | 20.4% | 1,789,395 | 86,741 | 5.1% |
| 6341 Contracted Pupil Transportation | 14,808,463 | 31.2% | 17,520,000 | 18.3% | 15,500,000 | (2,020,000) | -11.5% |
| 6342 Other Contracted Transp | 1,015,381 | 223.0% | 44,600 | -95.6% | 23,000 | (21,600) | -48.4% |
| 6343 Local Mileage Allowance | 326,208 | 141.7% | 503,300 | 54.3% | 500,000 | (3,300) | -0.7% |
| 6344 Conventions/Seminars | 693,012 | 131.2% | 1,209,137 | 74.5% | 1,202,601 | (6,536) | -0.5% |
| 6346 In-Service Training | - | | 10,500 | 100.0% | - | (10,500) | -100.0% |
| 6349 Other Transportation Services | 1,011 | -40.8% | 13,600 | 1244.6% | 8,100 | (5,500) | -40.4% |
| 6351 Property Insurance | 415,424 | 16.7% | 468,000 | 12.7% | 430,000 | (38,000) | -8.1% |
| 6352 Liability Insurance | 330,248 | 12.8% | 848,000 | 156.8% | 912,000 | 64,000 | 7.5% |
| 6353 Fidelity Bond Premium | 41,300 | -1.4% | 45,000 | 9.0% | 42,500 | (2,500) | -5.6% |
| 6359 Other Insurance/Judgments | 125,824 | 118.5% | 290,000 | 130.5% | 525,000 | 235,000 | 81.0% |
| 6360 Data Telecommunication | 135,197 | -36.8% | 224,200 | 46.3% | 230,300 | 6,100 | 2.7% |
| 6361 Telephone / Communication | 1,114,095 | 26.0% | 1,221,400 | 9.6% | 1,039,800 | (181,600) | -14.9% |
| 6362 Advertising | 58,220 | 43.6% | 98,700 | 69.5% | 83,250 | (15,450) | -15.7% |
| 6363 Printing and Binding | 47,485 | 19.8% | 80,670 | 69.9% | 81,928 | 1,258 | 1.6% |
| 6365 Postage | 78,276 | -18.5% | 118,109 | 50.9% | 123,414 | 5,305 | 4.5% |
| 6371 Dues and Memberships | 90,463 | -51.7% | 207,422 | 129.3% | 220,768 | 13,346 | 6.4% |
| 6391 Other Purchased Service | 1,002,796 | 77.6% | 1,104,700 | 10.2% | 1,176,450 | 71,750 | 6.5% |
| 6392 Indirect Costs | - | 0.0% | 10,000 | 100.0% | 20,000 | 10,000 | 100.0% |
| Total Purchased Services | \$ 35,294,421 | 30.9% | \$ 44,149,517 | 25.1% | \$ 43,739,813 | \$ (409,704) | -0.9% |

**Detailed Expenditures by Object by Fund
General Fund**

| | <u>Actual FY22</u> | <u>% Change</u> | <u>Budget FY23</u> | <u>% Change</u> | <u>Budget FY24</u> | <u>Change Budget FY24 vs. Budget FY23</u> | <u>% Change</u> |
|-------------------------------------|------------------------|---------------------|------------------------|---------------------|------------------------|---|---------------------|
| SUPPLIES | | | | | | | |
| 6412 Supplies-Technology Related | \$ 6,521,530 | -16.5% | \$ 7,763,925 | 19.1% | \$ 6,654,623 | \$ (1,109,302) | -14.3% |
| 6413 Repair Parts | 576,711 | 11.4% | 672,000 | 16.5% | 776,975 | 104,975 | 15.6% |
| 6415 Forms - Administrative | - | 0.0% | - | 0.0% | - | - | |
| 6418 General Supplies | 1,750,382 | -30.2% | 4,221,233 | 141.2% | 1,812,365 | (2,408,868) | -57.1% |
| 6431 Textbooks | 146,305 | -63.6% | 225,793 | 54.3% | 351,532 | 125,739 | 55.7% |
| 6433 Instructional Material | 1,747,371 | 20.4% | 2,905,269 | 66.3% | 2,861,678 | (43,591) | -1.5% |
| 6441 Library Books | 16,151 | -8.8% | 19,000 | 17.6% | 26,710 | 7,710 | 40.6% |
| 6445 Student Tools | 84,726 | 5.4% | 122,313 | 44.4% | 106,829 | (15,484) | -12.7% |
| 6451 Subscriptions/Publications | 15,803 | 8.4% | 136,579 | 764.3% | 138,042 | 1,463 | 1.1% |
| 6461 Warehouse Inventory Adjustment | 7,496 | -179.3% | - | -100.0% | - | - | |
| 6471 Food Supplies | 7,965 | 100.0% | - | -100.0% | 23,000 | 23,000 | |
| 6481 Electric | 1,048,428 | 9.3% | 1,208,000 | 15.2% | 1,315,300 | 107,300 | 8.9% |
| 6482 Natural Gas | 282,845 | -4.0% | 248,700 | -12.1% | 323,600 | 74,900 | 30.1% |
| 6486 Gasoline and Oil | 1,447,479 | 155.3% | 1,668,870 | 15.3% | 1,988,950 | 320,080 | 19.2% |
| 6491 Other Supplies & Material | 63,589 | 103.0% | 79,958 | 25.7% | 67,135 | (12,823) | -16.0% |
| Total Supplies | \$ 13,716,782 | -6.3% | \$ 19,271,640 | 40.5% | \$ 16,446,739 | \$ (2,824,901) | -14.7% |
| Total Expenditures | \$ 209,504,324 | 6.0% | \$ 229,567,521 | 9.6% | \$ 269,418,892 | \$ 39,851,371 | 17.4% |

**Detailed Expenditures by Object by Fund
Teachers' Fund**

| | <u>Actual FY22</u> | <u>% Change</u> | <u>Budget FY23</u> | <u>% Change</u> | <u>Budget FY24</u> | <u>Change Budget FY24 vs. Revised FY23</u> | <u>% Change</u> |
|----------------------------------|------------------------|---------------------|------------------------|---------------------|------------------------|--|---------------------|
| CERTIFIED SALARIES | | | | | | | |
| 6101 Vacation/Sick Pay | \$ 460,537 | 15.0% | \$ 550,000 | 19.4% | \$ 550,000 | \$ - | 0.0% |
| 6111 Administrator - Full Time | 18,749,822 | 7.3% | 19,064,760 | 1.7% | 23,918,510 | 4,853,750 | 25.5% |
| 6112 Classroom - Full Time | 147,108,901 | 4.3% | 152,886,823 | 3.9% | 163,784,400 | 10,897,577 | 7.1% |
| 6113 Support - Full Time | 21,405,194 | 7.4% | 22,156,007 | 3.5% | 23,797,284 | 1,641,277 | 7.4% |
| 6121 Teacher-level Substitute | 1,170,491 | 36.1% | 186,000 | -84.1% | 600,000 | 414,000 | 222.6% |
| 6131 Supplemental Pay | 2,904,147 | 100.0% | - | -100.0% | - | - | 0.0% |
| 6133 Support-Perm P.T.<17 Hrs | - | 0.0% | 43,000 | 100.0% | 43,000 | - | - |
| 6141 Administrator - Temporary | 172,523 | 36.4% | 190,850 | 10.6% | 200,000 | 9,150 | 4.8% |
| 6142 Classroom - Temporary | 3,119,136 | 31.1% | 3,224,679 | 3.4% | 3,200,000 | (24,679) | -0.8% |
| 6143 Support - Temporary | 232,257 | 46.9% | 296,400 | 27.6% | 296,400 | - | 0.0% |
| 6158 Overtime | 2,338 | 41.5% | - | -100.0% | - | - | 0.0% |
| Total Certified Salaries | \$ 195,325,346 | 3.6% | \$ 198,598,519 | 1.7% | \$ 216,389,594 | \$ 17,791,075 | 9.0% |
| FRINGE BENEFITS | | | | | | | |
| 6211 Teacher Retirement | \$ 30,787,849 | 2.5% | \$ 32,704,543 | 6.2% | \$ 34,976,284 | \$ 2,271,741 | 6.9% |
| 6221 Nonteacher Retirement | 326,035 | 39.7% | 254,069 | -22.1% | 490,266 | 236,197 | 93.0% |
| 6231 FICA | 502,277 | 45.3% | 311,692 | -37.9% | 432,089 | 120,397 | 38.6% |
| 6241 Medical & Life Insurance | 25,948,952 | 8.5% | 26,310,889 | 1.4% | 31,547,021 | 5,236,132 | 19.9% |
| 6251 Medicare | 2,759,549 | 3.7% | 2,922,663 | 5.9% | 3,117,631 | 194,968 | 6.7% |
| 6261 Workers' Comp Insurance | 784,175 | 51.5% | 1,320,000 | 68.3% | 1,400,000 | 80,000 | 6.1% |
| 6271 Unemployment Comp Insurance | 10,291 | 58.4% | 24,000 | 133.2% | 24,000 | - | 0.0% |
| 6291 Other Benefits | 8,400 | 0.0% | - | -100.0% | 1,408,400 | 1,408,400 | - |
| Total Fringe Benefits | \$ 61,127,528 | 5.9% | \$ 63,847,856 | 4.5% | \$ 73,395,691 | \$ 9,547,835 | 15.0% |
| Total Expenditures | \$ 256,452,874 | 4.1% | \$ 262,446,375 | 2.3% | \$ 289,785,285 | \$ 27,338,910 | 10.4% |

**Detailed Expenditures by Object by Fund
Capital Outlay Fund**

| | <u>Actual FY22</u> | <u>% Change</u> | <u>Budget FY23</u> | <u>% Change</u> | <u>Budget FY24</u> | <u>Change Budget FY24 vs. Budget FY23</u> | <u>% Change</u> |
|--|------------------------|---------------------|------------------------|---------------------|------------------------|---|---------------------|
| CAPITAL OUTLAY | | | | | | | |
| 6511 Land | \$ 1,483,884 | 7319.4% | \$ - | -100.0% | \$ - | \$ - | |
| 6521 Building & Improvements | 14,431,608 | 97.6% | 10,872,400 | -24.7% | 7,115,000 | (3,757,400) | -34.6% |
| 6531 Improvements Other Than Bldgs | 1,367,291 | -0.3% | 6,384,800 | 367.0% | 4,302,595 | (2,082,205) | -32.6% |
| 6541 Equipment - Regular | 532,853 | -5.0% | 859,232 | 61.3% | 1,052,572 | 193,340 | 22.5% |
| 6542 Equipment - Classroom Instruction | 56,122 | 148.6% | 233,550 | 316.1% | 172,500 | (61,050) | -26.1% |
| 6543 Technology-Related Hardware | 1,332,554 | 39.2% | 3,125,681 | 134.6% | 3,168,731 | 43,050 | 1.4% |
| 6544 Technology Software>=\$5,000 | 139,030 | 18.3% | 615,064 | 342.4% | 860,700 | 245,636 | 39.9% |
| 6552 Vehicles - Buses | 1,870,380 | 14.6% | 4,125 | -99.8% | 3,300,000 | 3,295,875 | 79900.0% |
| 6613 Principal-Lease Purchase Agreements | 71,277 | 4.6% | 445,893 | 525.6% | 776,840 | 330,947 | 74.2% |
| 6614 Principal-Long Term Loans | 2,163,370 | 3.5% | 2,180,000 | 0.8% | 2,295,000 | 115,000 | 5.3% |
| 6623 Interest - Lease Purchase | 7,491 | -29.4% | 4,223 | -43.6% | 1,355 | (2,868) | -67.9% |
| 6624 Interest - Long Term Loans | 1,056,962 | -7.4% | 980,600 | -7.2% | 893,400 | (87,200) | -8.9% |
| 6634 Fees - Long Term Loans | 1,060 | 100.0% | - | -100.0% | - | - | |
| Total Capital Outlay | \$ 24,513,883 | 60.5% | \$ 25,705,568 | 4.9% | \$ 23,938,693 | \$ (1,766,875) | -6.9% |
| Total Expenditures | \$ 24,513,883 | 60.5% | \$ 25,705,568 | 4.9% | \$ 23,938,693 | \$ (1,766,875) | -6.9% |

Detailed Expenditures by Function by Fund Budget FY24

| | <u>General Fund</u> | <u>Teachers' Fund</u> | <u>Capital Outlay Fund</u> | <u>Total</u> |
|---|------------------------------|------------------------------|--------------------------------|------------------------------|
| INSTRUCTION | | | | |
| 1150 High School Instruction | \$ 41,277 | \$ 2,189,365 | \$ - | \$ 2,230,642 |
| 1210 Special Education | 139,354,051 | 173,075,818 | 558,500 | 312,988,369 |
| 1250 Supplemental Instruction | 755,612 | 1,988,490 | 24,150 | 2,768,252 |
| 1300 Vocational Education | 2,143,508 | 7,363,788 | 815,025 | 10,322,321 |
| 1400 Student Activities | 183,520 | 46,380 | | 229,900 |
| 1910 Tuition to Other Districts | 30,000 | | | 30,000 |
| 1930 Tuition, Sev Handicapped Program | 4,040,000 | | | 4,040,000 |
| 1940 Contracted Education Services | - | - | - | - |
| Total Instruction | <u>\$ 146,547,968</u> | <u>\$ 184,663,841</u> | <u>\$ 1,397,675</u> | <u>\$ 332,609,484</u> |
| SUPPORT SERVICES | | | | |
| 2110 Attendance | \$ 12,757,652 | \$ 337,004 | \$ 5,000.00 | \$ 13,099,656 |
| 2120 Guidance | 1,149,791 | 3,307,727 | 1,100 | 4,458,618 |
| 2130 Health, Psych, Speech, Audio | 26,572,885 | 60,641,872 | 104,900 | 87,319,657 |
| 2210 Improvement of Instruction | 3,229,548 | 11,132,890 | 344,000 | 14,706,438 |
| 2214 Professional Development | 511,105 | 131,266 | - | 642,371 |
| 2220 Media Services | 475,195 | 239,003 | - | 714,198 |
| 2310 Board of Education Services | 2,902,371 | 336,516 | - | 3,238,887 |
| 2320 Executive Administration | 9,554,520 | 9,882,492 | 248,321 | 19,685,333 |
| 2331 Administrative Technology Services | 6,800,359 | 515,713 | 2,410,000 | 9,726,072 |
| 2400 Building Level Administration | 3,353,187 | 15,229,300 | 162,632 | 18,745,119 |
| 2510 Business/Central Services | 4,826,135 | 217,601 | 53,875 | 5,097,611 |
| 2540 Operation of Plant | 10,724,599 | - | 389,000 | 11,113,599 |
| 2551 Pupil Transportation, Contracted | 14,419,000 | | - | 14,419,000 |
| 2552 Pupil Transportation, District-Owned | 16,057,493 | | 3,306,000 | 19,363,493 |
| 2558 Non-Allowable Transportation Exp | 39,500 | | - | 39,500 |
| 2559 Early Childhood Spec Ed Transportation | 2,005,000 | | - | 2,005,000 |
| 2561 Food Service | 1,085,378 | | 70,000 | 1,155,378 |
| 2600 Central Office Support Services | 4,654,489 | 1,201,700 | 37,000 | 5,893,189 |
| Total Support Services | <u>\$ 121,118,207</u> | <u>\$ 103,173,084</u> | <u>\$ 7,131,828</u> | <u>\$ 231,423,119</u> |
| Total Instruction and Support Services | <u>\$ 267,666,175</u> | <u>\$ 287,836,925</u> | <u>\$ 8,529,503</u> | <u>\$ 564,032,603</u> |
| 5100 Principal (Includes Debt Service) | | | \$ 3,071,840 | \$ 3,071,840 |
| 5200 Interest | | | 894,755 | 894,755 |
| 1600 Adult Continuing Education | 1,385,969 | 1,706,689 | 40,000 | 3,132,658 |
| 3000 Community Services | 366,748 | 241,671 | | 608,419 |
| 4000 Facilities Acquisition & Construction | | | 11,402,595 | 11,402,595 |
| Total Expenditures | <u>\$ 269,418,892</u> | <u>\$ 289,785,285</u> | <u>\$ 23,938,693</u> | <u>\$ 583,142,870</u> |

**Detailed Expenditures by Function by Year
All Funds**

| | Actual FY22 | % Change | Budget FY23 | % Change | Budget FY24 | Change Budget FY24 vs. Budget FY23 | % Change |
|---|------------------------|---------------------|------------------------|---------------------|------------------------|---|---------------------|
| INSTRUCTION | | | | | | | |
| 1150 High School Instruction | \$ 1,951,348 | -6.3% | \$ 2,333,289 | 19.6% | \$ 2,230,642 | \$ (102,647) | -4.4% |
| 1210 Special Education | 247,431,117 | 2.3% | 260,336,733 | 5.2% | 312,988,369 | 52,651,636 | 20.2% |
| 1250 Supplemental Instruction | 2,229,361 | -2.1% | 2,425,778 | 8.8% | 2,768,252 | 342,474 | 14.1% |
| 1300 Vocational Education | 8,547,926 | -5.0% | 9,619,607 | 12.5% | 10,322,321 | 702,714 | 7.3% |
| 1400 Student Activities | 160,827 | 6.2% | 263,617 | 63.9% | 229,900 | (33,717) | -12.8% |
| 1910 Tuition to Other Districts | 223 | -99.2% | 30,000 | 13377.1% | 30,000 | - | 0.0% |
| 1930 Tuition, Sev Handicapped Program | 2,393,618 | -5.6% | 2,590,000 | 8.2% | 4,040,000 | 1,450,000 | 56.0% |
| Total Instruction | \$ 262,714,419 | 1.9% | \$ 277,599,024 | 5.7% | \$ 332,609,484 | \$ 55,010,460 | 19.8% |
| SUPPORT SERVICES | | | | | | | |
| 2110 Attendance | \$ 10,901,095 | -4.8% | \$ 11,671,520 | 7.1% | \$ 13,099,656 | \$ 1,428,136 | 12.2% |
| 2120 Guidance | 3,666,875 | -0.5% | 4,187,452 | 14.2% | 4,458,618 | 271,166 | 6.5% |
| 2130 Health, Psych, Speech, Audio | 80,922,728 | -0.2% | 85,259,068 | 5.4% | 87,319,657 | 2,060,589 | 2.4% |
| 2210 Improvement of Instruction | 11,495,426 | 21.2% | 12,955,595 | 12.7% | 14,706,438 | 1,750,843 | 13.5% |
| 2214 Professional Development | 498,039 | 22.2% | 694,213 | 39.4% | 642,371 | (51,842) | -7.5% |
| 2220 Media Services | 622,671 | 5.6% | 713,522 | 14.6% | 714,198 | 676 | 0.1% |
| 2310 Board of Education Services | 2,163,628 | 29.7% | 2,750,929 | 27.1% | 3,238,887 | 487,958 | 17.7% |
| 2320 Executive Administration | 20,547,095 | 95.5% | 17,785,043 | -13.4% | 19,685,333 | 1,900,290 | 10.7% |
| 2331 Administrative Technology Services | 7,632,702 | 5.7% | 9,896,858 | 29.7% | 9,726,072 | (170,786) | -1.7% |
| 2400 Building Level Administration | 15,528,391 | -9.7% | 17,168,582 | 10.6% | 18,745,119 | 1,576,537 | 9.2% |
| 2510 Business/Central Services | 4,395,717 | 17.7% | 4,513,093 | 2.7% | 5,097,611 | 584,518 | 13.0% |
| 2540 Operation of Plant | 9,207,828 | 4.4% | 9,885,286 | 7.4% | 11,113,599 | 1,228,313 | 12.4% |
| 2551 Pupil Transportation, Contracted | 15,150,890 | 53.6% | 16,412,150 | 8.3% | 14,419,000 | (1,993,150) | -12.1% |
| 2552 Pupil Transportation, District-Owned | 14,499,635 | 4.8% | 13,928,193 | -3.9% | 19,363,493 | 5,435,300 | 39.0% |
| 2558 Non-Allowable Transportation Exp | 457,660 | 977.0% | 49,600 | -89.2% | 39,500 | (10,100) | -20.4% |
| 2559 Early Childhood Spec Ed Trans | 1,221,900 | -39.0% | 2,005,000 | 64.1% | 2,005,000 | - | - |
| 2561 Food Service | 847,565 | 50.2% | 1,016,097 | 19.9% | 1,155,378 | 139,281 | 13.7% |
| 2600 Central Office Support Services | 3,974,467 | 9.2% | 4,708,875 | 18.5% | 5,893,189 | 1,184,314 | 25.2% |
| Total Support Services | \$ 203,734,315 | 9.6% | \$ 215,601,076 | 5.8% | \$ 231,423,119 | \$ 15,822,043 | 7.3% |
| Total Instruction and Support Services | \$ 466,448,733 | 5.1% | \$ 493,200,100 | 5.7% | \$ 564,032,603 | \$ 70,832,503 | 14.4% |
| 5100 Principal (Includes Debt Service) | \$ 2,234,646 | 3.5% | \$ 2,625,893 | 17.5% | \$ 3,071,840 | \$ 445,947 | 17.0% |
| 5200 Interest | 1,064,453 | -7.6% | 984,823 | -7.5% | 894,755 | (90,068) | -9.1% |
| 5300 Other Debt Related Fees | 1,060 | 100.0% | - | -100.0% | - | - | - |
| 1600 Adult Continuing Education | 2,795,499 | -0.1% | 2,996,113 | 7.2% | 3,132,658 | 136,545 | 4.6% |
| 3000 Community Services | 643,906 | -8.2% | 655,335 | 1.8% | 608,419 | (46,916) | -7.2% |
| 4000 Facilities Acquisition & Construction | 17,282,784 | 98.8% | 17,257,200 | -0.1% | 11,402,595 | (5,854,605) | -33.9% |
| Total Expenditures | \$ 490,471,081 | 6.8% | \$ 517,719,464 | 5.6% | \$ 583,142,870 | \$ 65,423,406 | 12.6% |

Detailed Expenditures by Function by Year General Fund

| | Actual FY22 | % Change | Budget FY23 | % Change | Budget FY24 | Change Budget FY24 vs. Budget FY23 | % Change |
|---|-----------------------|--------------|-----------------------|-------------|-----------------------|--|--------------|
| INSTRUCTION | | | | | | | |
| 1150 High School Instruction | \$ 22,742 | -51.6% | \$ 19,760 | -13.1% | \$ 41,277 | \$ 21,517 | 108.9% |
| 1210 Special Education | 94,978,854 | 1.0% | 103,686,273 | 9.2% | 139,354,051 | 35,667,778 | 34.4% |
| 1250 Supplemental Instruction | 466,705 | -10.0% | 549,588 | 17.8% | 755,612 | 206,024 | 37.5% |
| 1300 Vocational Education | 1,479,715 | -22.1% | 2,119,667 | 43.2% | 2,143,508 | 23,841 | 1.1% |
| 1400 Student Activities | 160,827 | 6.2% | 217,237 | 35.1% | 183,520 | (33,717) | -15.5% |
| 1910 Tuition to Other Districts | 223 | -99.2% | 30,000 | 13377.1% | 30,000 | - | |
| 1930 Tuition, Sev Handicapped Program | 2,393,618 | -5.6% | 2,590,000 | 8.2% | 4,040,000 | 1,450,000 | 56.0% |
| 1941 Contracted Education Services | - | | - | | - | - | |
| Total Instruction | \$ 99,502,684 | 0.3% | \$ 109,212,525 | 9.8% | \$ 146,547,968 | \$ 37,335,443 | 34.2% |
| SUPPORT SERVICES | | | | | | | |
| 2110 Attendance | \$ 10,690,550 | -5.0% | \$ 11,343,933 | 6.1% | \$ 12,757,652 | \$ 1,413,719 | 12.5% |
| 2120 Guidance | 918,165 | 11.2% | 1,119,751 | 22.0% | 1,149,791 | 30,040 | 2.7% |
| 2130 Health, Psych, Speech, Audio | 24,915,831 | -1.1% | 28,963,448 | 16.2% | 26,572,885 | (2,390,563) | -8.3% |
| 2210 Improvement of Instruction | 2,592,350 | 14.8% | 3,025,514 | 16.7% | 3,229,548 | 204,034 | 6.7% |
| 2214 Professional Development | 411,253 | 20.4% | 567,961 | 38.1% | 511,105 | (56,856) | -10.0% |
| 2220 Media Services | 509,064 | 7.6% | 455,715 | -10.5% | 475,195 | 19,480 | 4.3% |
| 2310 Board of Education Services | 1,995,193 | 32.7% | 2,440,664 | 22.3% | 2,902,371 | 461,707 | 18.9% |
| 2320 Executive Administration | 10,296,998 | 82.5% | 10,056,750 | -2.3% | 9,554,520 | (502,230) | -5.0% |
| 2331 Administrative Technology Services | 6,688,064 | 2.3% | 6,983,925 | 4.4% | 6,800,359 | (183,566) | -2.6% |
| 2400 Building Level Administration | 2,503,456 | -15.3% | 3,191,442 | 27.5% | 3,353,187 | 161,745 | 5.1% |
| 2510 Business/Central Services | 4,393,607 | 17.7% | 4,222,430 | -3.9% | 4,826,135 | 603,705 | 14.3% |
| 2540 Operation of Plant | 9,013,481 | 6.1% | 9,625,286 | 6.8% | 10,724,599 | 1,099,313 | 11.4% |
| 2551 Pupil Transportation, Contracted | 15,150,890 | 53.6% | 16,412,150 | 8.3% | 14,419,000 | (1,993,150) | -12.1% |
| 2552 Pupil Transportation, District-Owned | 12,697,395 | 4.6% | 13,908,068 | 9.5% | 16,057,493 | 2,149,425 | 15.5% |
| 2558 Non-Allowable Transportation Exp | 389,520 | 816.6% | 49,600 | -87.3% | 39,500 | (10,100) | -20.4% |
| 2559 Early Childhood Spec Ed Trans | 1,221,900 | -39.0% | 2,005,000 | 64.1% | 2,005,000 | - | |
| 2561 Food Service | 820,333 | 53.0% | 958,097 | 16.8% | 1,085,378 | 127,281 | 13.3% |
| 2600 Central Office Support Services | 3,083,974 | 9.5% | 3,261,678 | 5.8% | 4,654,489 | 1,392,811 | 42.7% |
| Total Support Services | \$ 108,292,026 | 12.1% | \$ 118,591,412 | 9.5% | \$ 121,118,207 | \$ 2,526,795 | 2.1% |
| Total Instruction and Support Services | \$ 207,794,710 | 6.1% | \$ 227,803,937 | 9.6% | \$ 267,666,175 | \$ 39,862,238 | 17.5% |
| 5100 Principal (Includes Debt Service) | | | | | | | |
| 5200 Interest | | | | | | | |
| 1600 Adult Continuing Education | 1,322,174 | -5.7% | 1,349,919 | 2.1% | 1,385,969 | 36,050 | 2.7% |
| 3000 Community Services | 387,440 | 4.0% | 413,665 | 6.8% | 366,748 | (46,917) | -11.3% |
| 4000 Facilities Acquisition & Construction | | | | | | | |
| Total Expenditures | \$ 209,504,324 | 6.0% | \$ 229,567,521 | 9.6% | \$ 269,418,892 | \$ 39,851,371 | 17.4% |

**Detailed Expenditures by Function by Year
Teachers' Fund**

| | <u>Actual FY22</u> | <u>% Change</u> | <u>Budget FY23</u> | <u>% Change</u> | <u>Budget FY24</u> | <u>Change Budget FY24 vs. Budget FY23</u> | <u>% Change</u> |
|---|------------------------|---------------------|------------------------|---------------------|------------------------|---|---------------------|
| INSTRUCTION | | | | | | | |
| 1150 High School Instruction | \$ 1,928,606 | -5.2% | \$ 2,313,529 | 20.0% | \$ 2,189,365 | \$ (124,164) | -5.4% |
| 1210 Special Education | 151,987,896 | 3.0% | 156,054,685 | 2.7% | 173,075,818 | 17,021,133 | 10.9% |
| 1250 Supplemental Instruction | 1,757,960 | 0.7% | 1,872,441 | 6.5% | 1,988,490 | 116,049 | 6.2% |
| 1300 Vocational Education | 6,668,039 | -2.0% | 6,925,635 | 3.9% | 7,363,788 | 438,153 | 6.3% |
| 1400 Student Activities | | | 46,380 | 100.0% | 46,380 | - | |
| 1910 Tuition to Other Districts | | | | | | | |
| 1930 Tuition, Sev Handicapped Program | | | | | | | |
| 1940 Contracted Education Services | | | | | | | |
| Total Instruction | \$ 162,342,501 | 2.7% | \$ 167,212,670 | 3.0% | \$ 184,663,841 | \$ 17,451,171 | 10.4% |
| SUPPORT SERVICES | | | | | | | |
| 2110 Attendance | \$ 210,545 | 1.2% | \$ 327,587 | 55.6% | \$ 337,004 | \$ 9,417 | 2.9% |
| 2120 Guidance | 2,747,654 | -3.7% | 3,066,601 | 11.6% | 3,307,727 | 241,126 | 7.9% |
| 2130 Health, Psych, Speech, Audio | 55,935,299 | 0.2% | 56,163,370 | 0.4% | 60,641,872 | 4,478,502 | 8.0% |
| 2210 Improvement of Instruction | 8,670,890 | 24.5% | 9,775,081 | 12.7% | 11,132,890 | 1,357,809 | 13.9% |
| 2214 Professional Development | 86,786 | 31.7% | 126,252 | 45.5% | 131,266 | 5,014 | 4.0% |
| 2220 Media Services | 113,607 | -2.4% | 225,207 | 98.2% | 239,003 | 13,796 | 6.1% |
| 2310 Board of Education Services | 168,434 | 2.0% | 310,265 | 84.2% | 336,516 | 26,251 | 8.5% |
| 2320 Executive Administration | 10,222,344 | 110.7% | 7,622,072 | -25.4% | 9,882,492 | 2,260,420 | 29.7% |
| 2331 Administrative Technology Services | 500,413 | 0.3% | 326,970 | -34.7% | 515,713 | 188,743 | 57.7% |
| 2400 Building Level Administration | 12,932,096 | -8.6% | 13,867,140 | 7.2% | 15,229,300 | 1,362,160 | 9.8% |
| 2510 Business/Central Services | - | 0.0% | 217,599 | 100.0% | 217,601 | 2 | 0.0% |
| 2600 Central Office Support Services | 845,820 | 5.0% | 1,414,697 | 67.3% | 1,201,700 | (212,997) | -15.1% |
| Total Support Services | \$ 92,433,890 | 6.8% | \$ 93,442,841 | 1.1% | \$ 103,173,084 | \$ 9,730,243 | 10.4% |
| Total Instruction and Support Services | \$ 254,776,391 | 4.1% | \$ 260,655,511 | 2.3% | \$ 287,836,925 | \$ 27,181,414 | 10.4% |
| 5100 Principal (Includes Debt Service) | | | | | | | |
| 5200 Interest | | | | | | | |
| 1600 Adult Continuing Education | 1,420,017 | 4.3% | 1,549,194 | 9.1% | 1,706,689 | 157,495 | 10.2% |
| 3000 Community Services | 256,466 | -22.0% | 241,670 | -5.8% | 241,671 | 1 | 0.0% |
| Total Expenditures | \$ 256,452,874 | 4.1% | \$ 262,446,375 | 2.3% | \$ 289,785,285 | \$ 27,338,910 | 10.4% |

**Detailed Expenditures by Function by Year
Capital Outlay Fund**

| | <u>Actual FY22</u> | <u>% Change</u> | <u>Budget FY23</u> | <u>% Change</u> | <u>Budget FY24</u> | <u>Change Budget FY24 vs. Revised FY23</u> | <u>% Change</u> |
|---|------------------------|---------------------|------------------------|---------------------|------------------------|--|---------------------|
| INSTRUCTION | | | | | | | |
| 1150 High School Instruction | \$ - | -100.0% | \$ - | 0.0% | \$ - | \$ - | |
| 1210 Special Education | 464,366 | 67.7% | 595,775 | 28.3% | 558,500 | (37,275) | -6.3% |
| 1250 Supplemental Instruction | 4,696 | -67.5% | 3,749 | -20.2% | 24,150 | 20,401 | 544.2% |
| 1300 Vocational Education | 400,171 | 34.0% | 574,305 | 43.5% | 815,025 | 240,720 | 41.9% |
| 1400 Student Activities | - | 0.0% | - | 0.0% | - | - | |
| Total Instruction | \$ 869,233 | 47.0% | \$ 1,173,829 | 35.0% | \$ 1,397,675 | \$ 223,846 | 19.1% |
| SUPPORT SERVICES | | | | | | | |
| 2110 Attendance | \$ - | | \$ - | 0.0% | \$ 5,000 | \$ 5,000 | |
| 2120 Guidance | 1,055 | -80.0% | 1,100.00 | 100.0% | 1,100 | - | |
| 2130 Health, Psych, Speech, Audio | 71,598 | 105.1% | 132,250 | 84.7% | 104,900 | (27,350) | -20.7% |
| 2210 Improvement of Instruction | 232,187 | -11.2% | 155,000 | -33.2% | 344,000 | 189,000 | 121.9% |
| 2214 Professional Development | - | 0.0% | - | 0.0% | - | - | |
| 2220 Media Services | - | 0.0% | 32,600 | 100.0% | - | (32,600) | -100.0% |
| 2310 Board of Education Services | - | 0.0% | - | 0.0% | - | - | |
| 2320 Executive Administration | 27,753 | 70.6% | 106,221 | 282.7% | 248,321 | 142,100 | 133.8% |
| 2331 Administrative Technology Services | 444,224 | 143.1% | 2,585,963 | 482.1% | 2,410,000 | (175,963) | -6.8% |
| 2400 Building Level Administration | 92,839 | 13.1% | 110,000 | 18.5% | 162,632 | 52,632 | 47.8% |
| 2510 Business/Central Services | 2,110 | -8.0% | 73,064 | 3362.7% | 53,875 | (19,189) | -26.3% |
| 2540 Operation of Plant | 194,347 | -40.3% | 260,000 | 33.8% | 389,000 | 129,000 | 49.6% |
| 2552 Pupil Transportation, District-Owned | 1,802,240 | 5.6% | 20,125 | -98.9% | 3,306,000 | 3,285,875 | 16327.3% |
| 2558 Non-Allowable Transportation Exp | 68,140 | 100.0% | - | -100.0% | - | - | |
| 2561 Food Service | 27,232 | -4.0% | 58,000 | 113.0% | 70,000 | 12,000 | 20.7% |
| 2600 Central Office Support Services | 44,673 | 144.7% | 32,500 | -27.2% | 37,000 | 4,500 | 13.8% |
| Total Support Services | \$ 3,008,399 | 13.0% | \$ 3,566,823 | 18.6% | \$ 7,131,828 | \$ 3,565,005 | 99.9% |
| Total Instruction and Support Services | \$ 3,877,632 | 19.2% | \$ 4,740,652 | 22.3% | \$ 8,529,503 | \$ 3,788,851 | 79.9% |
| 5100 Principal (Includes Debt Service) | \$ 2,234,646 | 3.5% | \$ 2,625,893 | 17.5% | \$ 3,071,840 | \$ 445,947 | 17.0% |
| 5200 Interest | 1,064,453 | -7.6% | 984,823 | -7.5% | 894,755 | (90,068) | -9.1% |
| 5300 Other Debt Related Fees | 1,060 | 100.0% | - | -100.0% | - | - | |
| 1600 Adult Continuing Education | 53,308 | 48.9% | 97,000 | 82.0% | 40,000 | (57,000) | -58.8% |
| 3000 Community Services | - | 0.0% | - | | - | - | |
| 4000 Facilities Acquisition & Construction | 17,282,784 | 98.8% | 17,257,200 | -0.1% | 11,402,595 | (5,854,605) | -33.9% |
| Total Expenditures | \$ 24,513,883 | 60.3% | \$ 25,705,568 | 4.9% | \$ 23,938,693 | \$ (1,766,875) | -6.9% |

Miscellaneous

SSD Enrollment Changes in Comparison to Missouri

| Year | SSD % Increase / Decrease | Missouri % Increase / Decrease |
|-----------|---------------------------------|--------------------------------------|
| 2008-2009 | -5.92% | -4.43% |
| 2009-2010 | -3.18% | -2.91% |
| 2010-2011 | -2.86% | -2.28% |
| 2011-2012 | -1.98% | -1.67% |
| 2012-2013 | -1.90% | -1.31% |
| 2013-2014 | -0.04% | -0.20% |
| 2014-2015 | -0.67% | 0.83% |
| 2015-2016 | -0.16% | 1.23% |
| 2016-2017 | 1.01% | 1.02% |
| 2017-2018 | 1.01% | 1.02% |
| 2018-2019 | 1.01% | 1.01% |
| 2019-2020 | 0.61% | 0.29% |
| 2020-2021 | -2.67% | -4.93% |
| 2021-2022 | -1.71% | -0.36% |
| 2022-2023 | -1.71% | -0.36% |

Note on percentage increase / decrease: The increase for the 2022-2023 school year is based on the unduplicated count as of December 1, 2022 as compared to the count as of December 1, 2021

December 1, 2022 Count:

| SSD | | Missouri | |
|--------|---------------------------|----------|--------------------------|
| # | % of County Enrollment | # | % of State Enrollment |
| 22,818 | 16.8% | 126,575 | 14.0% |

**Special School District Positions
Budget FY24 vs Budget FY23**

| | AUTHORIZED FY22 | AUTHORIZED FY23 | PROPOSED BUDGET FY24 | CHANGE |
|---------------------------------------|----------------------------|----------------------------|-------------------------------------|---------------------|
| <u>CERTIFIED POSITIONS</u> | | | | |
| Adaptive Physical Educator | 19.00 | 19.00 | 19.00 | - |
| Administrative Intern | 3.00 | 3.00 | 3.00 | - |
| Administrator | 139.00 | 146.00 | 147.00 | 1.00 |
| Assistant Principal | 8.00 | 8.00 | 8.00 | - |
| Audiologist | 1.00 | 1.00 | 1.00 | - |
| Business Professional | 3.00 | 3.00 | 3.00 | - |
| Diagnostic Intern | 7.00 | 7.00 | 7.00 | - |
| Educational Examiner | 6.00 | 6.00 | 6.00 | - |
| Effective Practice Specialist | 21.00 | 21.00 | 24.00 | 3.00 |
| Executive Leadership Team | 5.00 | 5.00 | 5.00 | - |
| OT/PT Specialist | 4.00 | 4.00 | 4.00 | - |
| Other Related Services | 4.00 | - | - | - |
| Principal | 9.00 | 9.00 | 9.00 | - |
| Psychological Examiner | 6.00 | 6.00 | 6.00 | - |
| School Psychologist | 137.00 | 138.00 | 139.00 | 1.00 |
| Social Worker | 1.00 | 1.00 | 1.00 | - |
| Speech Examiner | 14.00 | 14.00 | 14.00 | - |
| Superintendent | 1.00 | 1.00 | 1.00 | - |
| Teachers - Adult Education | 10.00 | 10.00 | 10.00 | - |
| Teachers - Facilitator / Coach | 76.00 | 79.00 | 84.00 | 5.00 |
| Teachers - Special Education | 1,668.21 | 1,683.21 | 1,697.21 | 14.00 |
| Teachers - Speech Pathologist | 386.95 | 388.95 | 388.95 | - |
| Teachers - Vocational | 121.00 | 121.00 | 121.00 | - |
| Technology Specialist | 9.00 | 9.00 | 9.00 | - |
| | | | | - |
| Subtotal Certified Positions | <u>2,659.16</u> | <u>2,683.16</u> | <u>2,707.16</u> | <u>24.00</u> |
| <u>NON CERTIFIED POSITIONS</u> | | | | |
| Administrator | 45.00 | 48.00 | 50.00 | 2.00 |
| Audiologist | 5.00 | 5.00 | 5.00 | - |
| Behavior Analyst | - | 61.00 | 62.00 | 1.00 |
| Business Professional | 33.00 | 38.00 | 39.00 | 1.00 |
| COTA / PTA | 9.00 | 9.00 | 9.00 | - |
| Dispatchers/Routers | 7.00 | 7.00 | 7.00 | - |
| Effective Practice Specialist | 5.00 | 5.00 | 5.00 | - |
| Executive Leadership Team | 5.00 | 5.00 | 5.00 | - |
| Interpreter / Translator / Captionist | 73.00 | 73.00 | 73.00 | - |
| Maintenance | 19.00 | 19.00 | 19.00 | - |
| Mechanics | 7.00 | 7.00 | 7.00 | - |
| Miscellaneous Other | 7.00 | - | - | - |
| Music Therapist / Diagnostician | 13.00 | 13.00 | 13.00 | - |
| Nurse | 77.00 | 77.00 | 77.00 | - |
| OT/PT Specialist | 144.80 | 145.80 | 147.80 | 2.00 |
| Road/Routing Supervisors | 5.00 | 5.00 | 5.00 | - |
| School Bus Driver | 137.00 | 137.00 | 137.00 | - |
| School Bus Monitor | 108.00 | 108.00 | 108.00 | - |
| Secretary / Clerical | 138.00 | 139.00 | 139.00 | - |
| Social Worker | 115.00 | 117.00 | 123.00 | 6.00 |
| Teachers - ABA | 50.00 | - | - | - |
| Teacher Assistant / Aide | 1,907.31 | 1,922.31 | 1,922.81 | 0.50 |
| Technology Specialist / Support | 11.00 | 11.00 | 13.00 | 2.00 |
| Training Specialist | 2.00 | 2.00 | 2.00 | - |
| Warehouse Personnel | 10.00 | 10.00 | 10.00 | - |
| | | | | - |
| Subtotal Non-Certified Positions | <u>2,933.11</u> | <u>2,964.11</u> | <u>2,978.61</u> | <u>14.50</u> |
| TOTAL POSITIONS | <u><u>5,592.27</u></u> | <u><u>5,647.27</u></u> | <u><u>5,685.77</u></u> | <u><u>38.50</u></u> |

St. Louis County Salary Comparisons 2020-21

| Position | | Minimum | | Maximum | | SSD Rank | | # Steps | |
|--------------------------------|--------|-----------|--------------|------------|--------------|----------|---------|---------|---------|
| | | SSD | Med. Ed Plus | SSD | Med. Ed Plus | Min | Max | SSD | Ed Plus |
| Teachers (BA) | Annual | \$ 44,900 | \$ 43,939 | \$ 62,800 | \$ 54,775 | 7 / 24 | 5 / 24 | 13 | 15 |
| Teachers (MA) | Annual | \$ 49,350 | \$ 47,566 | \$ 80,950 | \$ 84,185 | 7 / 24 | 17 / 24 | 15 | 25 |
| Teachers (MA + 30 H) | Annual | \$ 54,250 | \$ 51,240 | \$ 98,900 | \$ 98,002 | 6 / 20 | 8 / 20 | 18 | 25 |
| Teachers (Doctorate) | Annual | \$ 57,250 | \$ 52,942 | \$ 101,900 | \$ 100,750 | 6 / 21 | 8 / 21 | 18 | 26 |
| Teacher Aides | Hourly | \$ 15.81 | \$ 15.22 | \$ 25.84 | \$ 21.65 | 5 / 17 | 4 / 17 | 17 | 18 |
| Teacher Assistants | Hourly | \$ 17.30 | \$ 15.23 | \$ 28.00 | \$ 21.87 | 5 / 23 | 5 / 23 | 17 | 14 |
| Curriculum Work (after school) | Hourly | \$ 36.00 | \$ 25.00 | \$ 36.00 | \$ 25.00 | 2 / 18 | 2 / 18 | - | - |
| Maintenance - Skilled | Hourly | \$ 23.45 | \$ 22.00 | \$ 33.68 | \$ 33.68 | 4 / 17 | 9 / 17 | 12 | 16 |
| Warehouseman/Driver | Hourly | \$ 20.95 | \$ 15.91 | \$ 30.21 | \$ 24.09 | 1 / 14 | 2 / 14 | 12 | 18 |
| Bus Drivers | Hourly | \$ 17.71 | \$ 17.44 | \$ 25.60 | \$ 25.08 | 6 / 13 | 5 / 13 | 18 | 17 |
| Bus Aides | Hourly | \$ 15.00 | \$ 13.83 | \$ 21.27 | \$ 17.44 | 2 / 8 | 2 / 8 | 15 | 11 |

Notes:

Teachers (various) - Requires certification in appropriate area. Instructs students; establishes and communicates to the student clear objectives for lessons, units and projects.

Teacher Assistants - Requires a minimum of sixty college credit hours. This position assists the teacher in maintaining an environment that is conducive to learning, serves as a substitute in the teacher's absence.

Teacher Aides - Requires high school diploma. This position assists in maintaining classroom organization of data, materials and equipment as established by the teacher; under teacher supervision, tutors pupils.



Special School District of St. Louis County