

THE SCHOOL DISTRICT OF
UNIVERSITY CITY

Transform the Life of Every Student Every Day!

ANNUAL BUDGET

Fiscal Year Ending June 30, 2025

December 12, 2024

BUDGET, FISCAL YEAR ENDED JUNE 30, 2025

Presented December 12, 2024

The following budget represents the financial plan of the School District of University City for the fiscal year 2024-2025 (FY25). Its primary purpose is to provide timely and useful information concerning the past, current, and projected status of the District.

Budget Overview

The District is projecting an operating budget deficit in FY25 of approximately \$1.78 million. However, the District has ample reserves in its operating funds to absorb this deficit. In addition, the District is forecasting a surplus in the capital projects fund of approximately \$25,000, and a surplus in the debt service fund of approximately \$1.30 million.

The net operating fund balance on June 30, 2024 was \$13.02 million, or 24.80% of operating expenditures. The operating fund balance on June 30, 2025, is projected to decrease to approximately \$11.24 million, or 20.27% of operating expenditures. Based on historical trends the administration expects to underspend and not realize as significant of a reduction in operating reserves. The capital projects and debt service fund balances are expected to be approximately \$1.68 million and \$10.52 million, respectfully, at the end of FY25.

Revenue

Total operating revenue projected for FY25 is expected to increase by approximately \$1.44 million, or 2.76%, as compared to FY24. The primary reason for this increase is due to increases in local property tax revenue, sales tax revenue, and revenue distributed through the Missouri Foundation Formula. The increases in sales tax and Foundation Formula revenue is due to an uptick in student enrollment.

Capital projects revenue is expected to decrease by approximately \$1.31 million FY25, as compared to the prior year. This decrease is due to the one-time receipt of capital funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act in FY24. Further, the District was pleased to receive voter approval a \$65.0 million no-tax-rate-increase bond issue in April 2024. Approximately \$30 million of these bonds were sold in July 2024 to fund capital

improvements. Lastly, the District is not projecting a significant change in debt service revenue, due to 2024 not being a reassessment year for property values.

Expenditures

Operating expenditures for FY25 are projected to increase by approximately \$2.95 million, as compared to FY24. The primary reason for the increase in spending is due to an increase in staffing costs, which included a 6.0% average salary increase for teachers and staff. The District also experienced a 27% increase in property and liability insurance costs.

Capital projects expenditures are forecasted to decrease by approximately \$1.25 million in FY25. This decrease is primarily due to using a portion of our CARES funding in FY24 to perform various HVAC projects, which were one-time expenditures. In addition, the District has begun numerous projects that will be funded with bond proceeds sold in FY25.

Debt service expenditures are expected to increase by approximately \$344,000 in FY25. This modest increase is due to slightly higher debt payments, which include principal and interest on bonds that were sold in July 2024. The administration will continue to seek opportunities to refinance these bonds to save on interest costs.

Tax Rates

The 2024 tax rates by fund are shown on the Tax Rates/Assessed Valuation page of this report. House Bill 1150 passed by the legislature in 2002 has revised the tax rate calculation process. This legislation creates a separate tax rate for each subclass of property (residential, agricultural, commercial, and personal), instead of a single property tax rate that was previously applied to all property. In addition, a blended rate (a combination of the subclass rates) was established.

The impact of the Proposition C rollback waiver approved by the voters in April 1996 is reflected in the rates. The tax rates were set on August 24, 2006.

Financial Outlook

The District developed a 7-year budget plan during the 2008 community engagement process, called Destination U. City Schools. This long-term plan

included the consolidation of schools to reduce spending, as well as a phased-in tax increase. The District has been diligent in its planning and is stretching its resources to avoid the need for a new operating tax increase. The Administration utilizes the zero-based budgeting strategy to closely monitor expenditures, which means all open positions must be justified before they are filled.

The Administration is pleased that the necessary steps were taken to build a fiscally sound FY25 budget; however, the District must be diligent in its planning to ensure long-term financial health.

TAX RATES/ASSESSED VALUATION

Total Assessed Valuation as of September 2024.....\$921,501,040

2024 Operating Tax Rates

Residential:	\$3.3391
Commercial:	\$4.2006
Personal:	\$5.1824
Agricultural:	\$0.0000
Blended:	\$3.6392

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL LEVY
2024 Tax Levy					
Unadjusted	1.7696	1.7696	.7380	0.1000	4.3772
Adjusted	1.7696	1.7696	.7380	0.1000	4.3772

*The adjusted levy reflects the Proposition C (sales tax) rollback. The rollback for the School District of University City was permanently waived by the voters in April 1996.

FUND EXPLANATIONS

The accounts of the District are organized on the basis of legally established funds and account groups, each of which is considered a separate accounting entity. The following fund types and account groups are used by the District.

General (Incidental) Fund

This fund is used to account for general activities of the District, including expenditures for noncertified employees, pupil transportation costs, plant operation, fringe benefits, student body activities, community services, food service and any expenditures not required or permitted to be accounted for in other funds.

Special Revenue (Teachers') Fund

This fund is used to account for expenditures for certified employees involved in administration and instruction. It includes revenues restricted by the State and the local tax levy for the payment of teacher salaries and certain employee benefits.

Debt Service Fund

This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and fiscal charges on long-term debt.

Capital Projects (Building) Fund

This fund is used to account for the accumulation of resources to be used for the acquisition or construction of major capital assets.

MAJOR REVENUE SOURCES

Current Taxes

Amount derived from taxing real and personal property within the District for the current year. Revenue is placed in each fund in the same proportion as each fund's levy is to the total levy. Projection based on 94% collection rate.

Merchants & Manufacturers (M&M) Licenses

Amount received from taxes levied against manufacturers' equipment.

Delinquent Taxes

Amount derived from prior years' taxes. Revenue is placed in each fund in the same proportion as each fund's levy is to the total levy.

Sales Tax (Proposition C)

Amount received from the State from a one-cent sales tax, but paid based on the prior year's attendance. Revenue is placed in the Incidental and Teachers' Funds in the same proportion as each fund's levy is to the total levy. Proceeds are deemed to be "local revenue" for accounting purposes.

Financial Institution Tax

Revenue received through the tax levied on banks and trust companies, credit institutions, savings and loan associations, and credit unions.

Surtax

Surcharge on commercial real estate to replace revenue lost with the elimination of the inventory tax on merchants and manufacturing businesses.

TIF in Lieu of Tax

Tax Increment Financing (TIF) is enabled by the Real Property Tax Increment Allocation Act of Missouri (Sections 99.865 RSMo). Local Tax Increment Financing (Local TIF) permits the use of a portion of local property and sales taxes to assist funding the redevelopment of certain designated areas within your community.

Earnings on Investments

Interest earnings from all deposits and investments. Revenue is placed in the fund whose principal amount earned interest.

Food Service/School Lunch and Breakfast

Local funding received from paying students and staff. State and Federal funding is based on the number of meals served.

Student Activities

Amount received from patrons and students for school-sponsored activities, and other miscellaneous student fees.

Fines and Forfeitures

Amount received from the county for all fines passing through the office of the County Clerk or Circuit Clerk per Section 140.230, RSMo.

State Assessed Utility Tax

All State assessed railroad and utility property within St. Louis County is taxed uniformly at a rate determined by averaging the tax rates of all school districts in the County. No determination is made of the assessed value of railroad and utility property that is physically located within the boundaries of each school district.

Basic Formula

Amount received from the State Foundation Formula. For fiscal year 2007 and beyond, the line items Remedial Reading, Gifted Program, Basic At Risk, and Fair Share will be consolidated into this line item.

Classroom Trust Fund

State gaming monies used to fund the State Foundation Formula.

Transportation

Amount received from the State for transportation of school-age children. Projection based upon Department of Elementary and Secondary Education estimate and prior year receipt.

Early Childhood Special Education (ECSE)

State and Federal funding for 3 and 4-year-old children with special needs.

Parents as Teachers

Amount received from the State based upon anticipated visits at the Department of Elementary and Secondary Education’s reimbursement rate.

Special School District (SSD) Residential Placement/Excess Cost

Payments made for children in residential placements through the Missouri Department of Mental Health of Division of Family Services.

Medicaid

Amount received through State’s Medicaid program.

Reserve Officer Training Corps

Amount received from the Federal government as a reimbursement for military training programs.

Coronavirus Aid, Relief, and Economic Security Act- Elem & Secondary School Emergency Relief Fund (CARES-ESSER III)

Amount received from the Federal government for Coronavirus Aid Relief package related to address needs rising from the Coronavirus pandemic.

Coronavirus Aid, Relief, and Economic Security Act –Elem & Secondary School Emergency Relief Fund (CARES-ESSER I)

Amount received from the Federal government for Coronavirus Aid Relief package related to COVID-19 public health emergency.

Teacher Retention

State-level funding used to combat the current teacher shortage crisis.

Coronavirus Aid, Relief, and Economic Security Act- Elem & Secondary School Emergency Relief Fund (CARES) –Transportation Supplement Grant

Amount received from the Federal government for Coronavirus Aid Relief package related to COVID-19 additional transportation costs.

Perkins Basic Grant/Career Education

Amount received to improve vocational education programs.

Coronavirus Response & Relief Supplemental Appropriations Act-Governor’s Emergency Education Relief Fund (CRRSA-GEER I)

Governmental assistance awarded to as a result of the Novel Coronavirus Disease 2019 (COVID-19).

Title 1

Amount received for programs targeting educationally disadvantaged students.

Title 4

Amount received for trauma-informed practices.

Title 3

Amount received to assist in teaching English to limited English proficient students and in helping these students meet the same challenging State standards required of all other students.

Title 2A

Amount received for teacher and principal training, as well as recruiting and class size reduction.

Childcare Development Grand Funds

Amount received for early learning and extended learning via after-school programs.

Missouri Student Connectivity (MSC) Grant

Amount allocated to increase access to the internet and digital learning resources through expanding Wi-Fi access and providing Wi-Fi enabled devices for students.

Evidence –Based Reading Program

This program provides reimbursement for LEA costs associated with evidence-based reading instruction materials, resources, and support services. The purpose of these funds is to improve student literacy, encourage and promote alignment with evidence-based literacy instruction practices, and overcome learning loss resulting from the COVID-19 pandemic.

Responsive Services Grant

State reserve funds from the Elementary and Secondary School Emergency Relief (ESSER) III funds allocated to establish the School-Based Mental Health Immediate Responsive Services Grant (IRSG), intended to increase student access to mental health resources in all local education agencies.

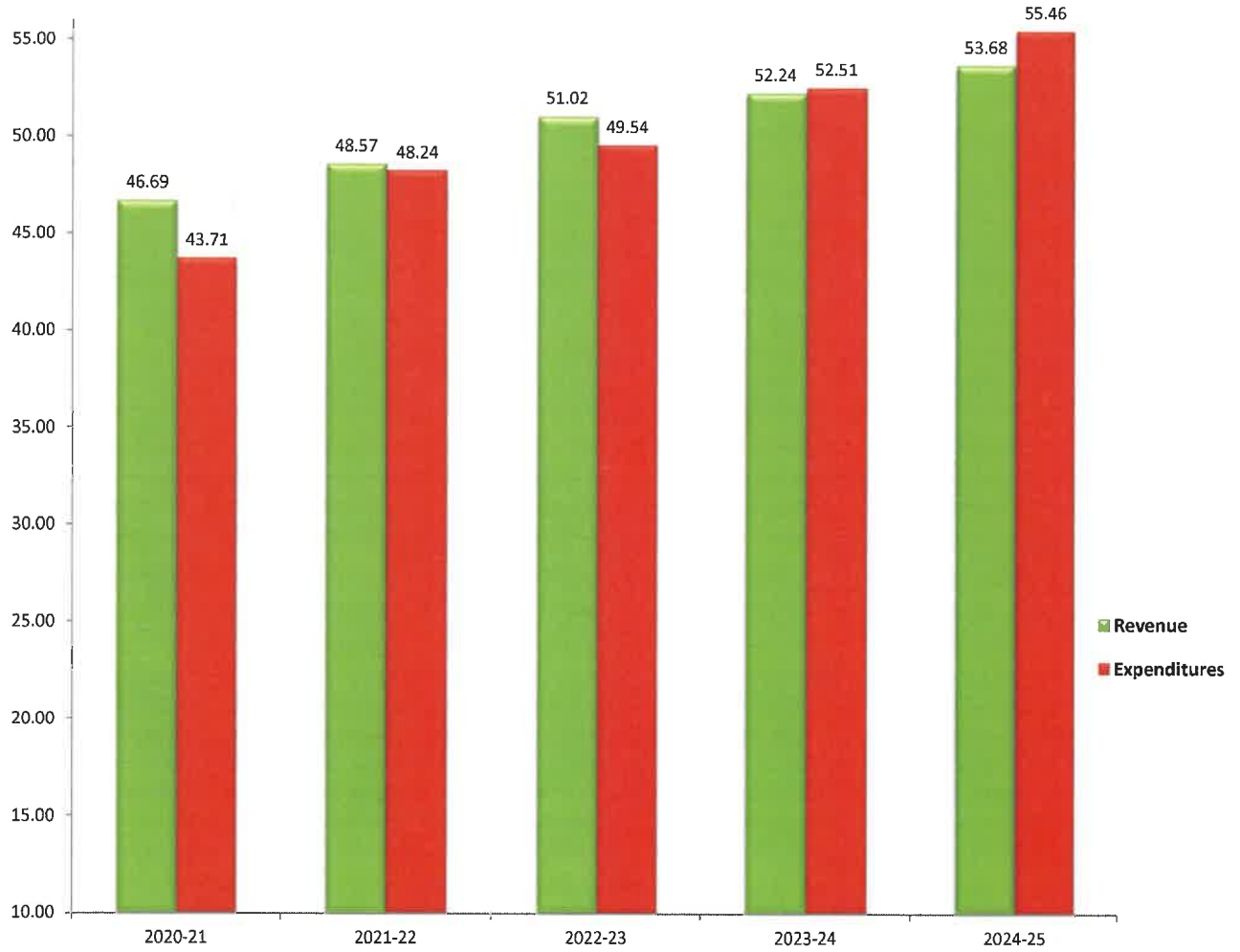
Emergency Connectivity Fund (ECF)

A program that provides funding for devices and Internet service to eligible schools and libraries to support unserved or underserved students, school staff and library patrons while off-campus.

BUDGET SUMMARY

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
REVENUES			
General Fund	24,905,177	25,174,361	25,296,353
Teachers' Fund	26,116,571	27,064,294	28,385,465
Operating Revenue	51,021,748	52,238,655	53,681,818
Debt Service Fund	6,443,312	7,478,455	7,393,317
Bond Issue Fund		-	34,444,613
Capital Projects Fund	1,767,604	2,507,017	1,197,822
Total Revenues for All Funds	59,232,664	62,224,127	96,717,570
EXPENDITURES			
General Fund	23,267,308	24,203,439	25,532,287
Teachers' Fund	26,276,100	28,305,280	29,928,997
Operating Expenditures	49,543,408	52,508,719	55,461,284
Debt Service Fund	5,821,602	5,751,987	6,095,414
Bond Issue Fund		44,234	24,096,537
Capital Projects Fund	1,977,113	2,428,451	1,174,637
Total Expenditures for All Funds	57,342,123	60,733,391	86,827,872
General Fund Surplus / (Deficit)	1,637,869	970,922	(235,934)
Teachers' Fund Surplus / (Deficit)	(159,529)	(1,240,986)	(1,543,532)
Operating Surplus/ (Deficit)	1,478,340	(270,064)	(1,779,466)
Debt Service Fund Surplus / (Deficit)	621,710	1,726,468	1,297,903
Bond Issue Fund Surplus/ (Deficit)	-	(44,234)	10,348,076
Capital Projects Fund Surplus / (Deficit)	(209,509)	78,566	23,185
Total Surplus / (Deficit)	1,890,541	1,490,736	9,889,698

Operating Revenue and Expenditures (In millions)



FUND BALANCE SUMMARY

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
General Fund July 1	7,266,752	8,904,621	9,538,610
Revenues	24,905,177	25,174,361	25,296,353
Expenditures	23,267,308	24,203,439	25,532,287
Transfer to Capital Fund		336,934	
General Fund June 30	8,904,621	9,538,610	9,302,676
Teachers' Fund July 1	4,883,886	4,724,356	3,483,370
Revenues	26,116,571	27,064,294	28,385,465
Expenditures	26,276,100	28,305,280	29,928,997
Teachers' Fund June 30	4,724,356	3,483,370	1,939,839
Operating Fund July 1	12,150,638	13,628,978	13,021,980
Revenues	51,021,748	52,238,655	53,681,818
Expenditures	49,543,408	52,508,719	55,461,284
Transfers		336,934	
Operating Funds June 30	13,628,978	13,021,980	11,242,514
Fund Balance as a Percentage of Operating Expenditures	27.51%	24.80%	20.27%
Debt Service Fund July 1	6,872,795	7,494,505	9,220,973
Revenues	6,443,312	7,478,455	7,393,317
Expenditures	5,821,602	5,751,987	6,095,414
Debt Service Fund June 30	7,494,505	9,220,973	10,518,875
Bond Issue Fund July 1	-		(44,234)
Revenue		-	34,444,613
Expenditures		44,234	24,096,537
Bond Issue Fund June 30	-	(44,234)	10,303,842
Capital Projects Fund July 1	1,495,472	1,285,963	1,657,228
Revenues	1,767,604	2,507,017	1,197,822
Expenditures	1,977,113	2,428,451	1,174,637
Transfer from General Fund		336,934	
Capital Projects Fund June 30	1,285,963	1,657,228	1,680,414
All Funds July 1	20,518,905	22,409,446	23,900,182
Revenues	59,232,664	62,224,127	96,717,570
Expenditures	57,342,123	60,733,391	86,827,872
All Funds June 30	22,409,446	23,900,182	33,789,880
RESTRICTED FUNDS			
Debt Refunding July 1	(287,154)	(287,154)	(287,154)
Revenue	-	-	-
Expenditures	-	-	-
Debt Refunding June 30	(287,154)	(287,154)	(287,154)

REVENUE BY SOURCE	Actual	Actual	Budget
LOCAL	2022-2023	2023-2024	2024-2025
5111 Current Taxes			
General Fund	14,654,397	15,666,495	15,975,000
Merchants & Manufacturers General Fund	87,019	100,423	100,000
Special Revenue Fund	14,654,397	15,665,633	15,975,000
Merchants & Manufacturers Special Revenue	87,019	100,417	100,000
Debt Service Fund	5,776,920	6,621,912	6,700,000
Merchants & Manufacturers Debt Service	34,304	42,447	50,000
Capital Projects Fund	1,213,332	1,227,478	900,000
Merchants & Manufacturers Capital Projects	7,205	7,868	7,500
Total for All Funds	36,514,592	39,432,673	39,807,500
5112 Delinquent Taxes			
General Fund	503,214	573,205	600,000
Special Revenue Fund	503,214	573,174	600,000
Debt Service Fund	198,372	242,282	235,000
Capital Projects Fund	41,664	44,911	50,000
Total for All Funds	1,246,464	1,433,572	1,485,000
5113 Sales Tax (Proposition C)			
General Fund	1,648,129	1,830,494	1,975,000
Special Revenue Fund	1,648,129	1,830,494	1,975,000
Total for All Funds	3,296,258	3,660,988	3,950,000
5114 Financial Institution Tax			
Capital Projects Fund	21,746	58,080	60,000
Total for All Funds	21,746	58,080	60,000
5115 Merchants & Manufacturers Surtax			
General Fund	691,032	767,306	590,000
Capital Projects Fund	150,000	150,000	150,000
Total for All Funds	841,032	917,306	740,000
5116 Tax Increment Financing in Lieu of Tax			
General Fund	179,456	46,277	55,164
Special Revenue Fund	179,456	46,275	55,161
Debt Service Fund	70,744	19,560	23,317
Capital Projects Fund	14,858	3,626	4,322
Total for All Funds	444,515	115,738	137,964
5140 Earnings On Investments			
General Fund	369,759	501,691	470,000
Special Revenue Fund	402,307	501,371	470,000
Debt Service Fund	229,260	413,709	250,000
Capital Projects Fund	37,934	7,352	6,000
Bonds Sold at a Premium	-	-	2,944,613
Bond Issue Interest			1,500,000
Total for All Funds	1,039,259	1,424,123	5,640,613

Local (Continued)	Actual	Actual	Budget
	2022-2023	2023-2024	2024-2025
5165 Food Service Ala Carte			
General Fund	45,157	49,491	50,000
Total for All Funds	45,157	49,491	50,000
5170 Student Activities			
General Fund	385,416	393,213	327,750
Total for All Funds	385,416	393,213	327,750
5182 Pre-Kindergarten Tuition			
Special Revenue Fund	17,600	22,700	30,000
Total for All Funds	17,600	22,700	30,000
5190 Other Local			
General Fund	497,451	750,752	647,167
Special Revenue Fund	377,413	375,063	30,782
Capital Projects Fund	70,667		
Total for All Funds	945,531	1,125,815	677,949
5199 Local - Subtotal			
General Fund	19,061,029	20,679,347	20,790,081
Special Revenue Fund	17,869,534	19,115,127	19,235,943
Debt Service Fund	6,309,600	7,339,910	7,258,317
Crossover Refunding	-	-	
Bond Issue Fund	-	-	4,444,613
Capital Projects Fund	1,557,406	1,499,315	1,177,822
Total for All Funds	44,797,569	48,633,699	52,906,777

COUNTY	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
5211 Fines, Escheats,etc			
Special Revenue Fund	24,190	33,620	42,216
Total for All Funds	24,190	33,620	42,216
5221 State Assessed Utilities			
General Fund	184,651	187,141	190,000
Special Revenue Fund	184,651	187,141	190,000
Debt Service Fund	133,712	138,545	135,000
Capital Projects Fund	29,106	21,476	20,000
Total for All Funds	532,120	534,303	535,000
5299 County - Subtotal			
General Fund	184,651	187,141	190,000
Special Revenue Fund	208,841	220,761	232,216
Debt Service Fund	133,712	138,545	135,000
Capital Projects Fund	29,106	21,476	20,000
Total for All Funds	556,310	567,923	577,216

STATE	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
5311 Basic Formula			
Special Revenue Fund	4,818,223	4,776,536	5,432,164
Total for All Funds	4,818,223	4,776,536	5,432,164
5319 Basic Formula - Classroom Trust			
Special Revenue Fund	982,842	1,045,335	1,461,789
Total for All Funds	982,842	1,045,335	1,461,789
Sub Total Basic Formula	5,801,065	5,821,871	6,893,953
5312 Transportation			
General Fund	696,410	683,453	750,000
Total for All Funds	696,410	683,453	750,000
5314 Early Childhood Special Education			
General Fund	321,617	344,194	609,256
Special Revenue Fund	649,071	674,507	631,016
Capital Projects Fund			
Total for All Funds	970,688	1,018,701	1,240,272
5324 Parents as Teachers			
General Fund	82,119	86,943	100,000
Total for All Funds	82,119	86,943	100,000
5332 Career Education			
General Fund	11,360	9,591	8,501
Special Revenue Fund	5,337	-	
Total for All Funds	16,698	9,591	8,501
5333 Food Service - State			
General Fund	5,719	8,812	8,500
Total for All Funds	5,719	8,812	8,500

STATE (Continued)	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
5337 Adult Education & Literacy (AEL)			
General Fund	23,007	14,389	30,000
Special Revenue Fund	17,966	19,516	40,000
Total for All Funds	40,973	33,905	70,000
5369 Residential Placement/Excess Cost			
Special Revenue Fund	12,263	14,134	14,000
Total for All Funds	12,263	14,134	14,000
5384 School Safety Grant - State			
General Fund	-	137,453	-
Capital Projects Fund	-	62,547	-
Total for All Funds	-	200,000	-
5397 Other - State			
General Fund	2,400	2,397	139,466
Special Revenue Fund	-	908	-
Total for All Funds	2,400	3,305	139,466
5399 State - Subtotal			
General Fund	1,142,632	1,287,232	1,645,723
Special Revenue Fund	6,485,703	6,530,936	7,578,969
Capital Projects Fund	-	62,547	-
Total for All Funds	7,628,336	7,880,715	9,224,692

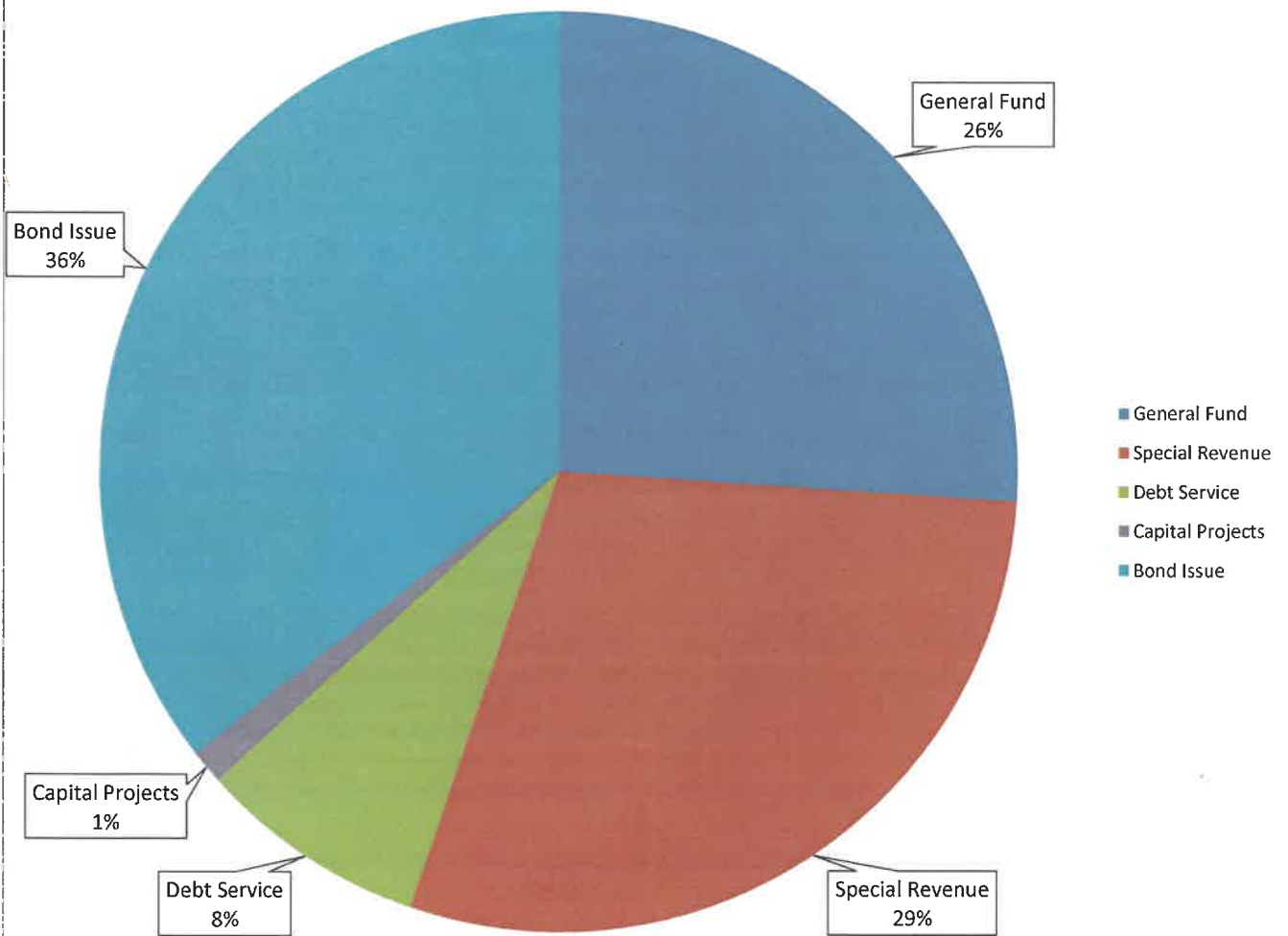
FEDERAL	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
5412 Medicaid			
General Fund	96,999	97,438	100,000
Special Revenue Fund	96,999	97,438	100,000
Total for All Funds	193,999	194,876	200,000
5418 Reserve Officer Training Corps			
General Fund	66,992	70,272	70,000
Total for All Funds	66,992	70,272	70,000
5422 Coronavirus Aid, Relief, and Economic Security Act - Elem & Secondary School Emergency Relief Fund III & Responsive Serv Grant , Teacher Retention Grant			
General Fund	821,928	95,181	30,843
Special Revenue Fund	389,457	1,812	8,420
Capital Fund	174,742	923,679	-
Total for All Funds	1,386,127	1,020,672	39,263
5423 Coronavirus Aid, Relief, and Economic Security Act - Elem & Secondary School Emergency Relief Fund & Evidence-Based Reading Prg, Teacher Retention, Grow our Own			
General Fund	45,090	69,122	-
Special Revenue Fund	9,266	6,957	-
Total for All Funds	54,356	76,079	-
5424 Coronavirus Aid, Relief, and Economic Security Act - Elem & Secondary School Emergency Relief Fund & Teacher Retention			
General Fund	68,109		-
Special Revenue Fund	2,319		-
Total for All Funds	70,428	-	-
5425 Coronavirus Aid, Relief, and Economic Security Act - Transportation Supplement Grant			
General Fund	7,087		-
Total for All Funds	7,087	-	-
5426 - Coronavirus Response & Relief Supplemental Appropriations Act-Governor’s Emergency Education Relief Fund			
General Fund	-	35,361	-
Total for All Funds	-	35,361	-
5427 Perkins Basic Grant, Career Education			
General Fund	14,351	36,337	21,513
Special Revenue Fund	66,224	78,769	61,736
Capital Projects Fund			
Total for All Funds	80,575	115,106	83,249

FEDERAL (Continued)	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
5436 Adult Education & Literacy (AEL)			
General Fund	19,989	7,576	20,000
Special Revenue Fund	18,711	18,637	20,000
Capital Projects Fund	6,350		
Total for All Funds	45,050	26,213	40,000
5442-5443 Early Childhood Special Education			
General Fund	84,183	29,481	29,550
Total for All Funds	84,183	29,481	29,550
5445 School Lunch Program			
General Fund	1,375,174	1,300,181	1,425,000
Total for All Funds	1,375,174	1,300,181	1,425,000
5446 School Breakfast Program			
General Fund	590,391	583,322	600,000
Total for All Funds	590,391	583,322	600,000
5448 Federal Snack Program			
General Fund	14,899		-
Total for All Funds	14,899	-	-
5451 Title I			
General Fund	475,397	253,452	128,149
Special Revenue Fund	848,522	885,034	1,035,804
Total for All Funds	1,323,919	1,138,486	1,163,953
5461 Title IV			
General Fund	73,501	69,074	57,014
Special Revenue Fund	-		
Total for All Funds	73,501	69,074	57,014
5462 Title III			
General Fund	20,069	24,034	26,572
Special Revenue Fund	2,143	3,636	3,281
Total for All Funds	22,212	27,670	29,853
5465 Title II			
General Fund	48,106	38,242	33,623
Special Revenue Fund	117,650	104,387	109,096
Total for All Funds	165,756	142,629	142,719

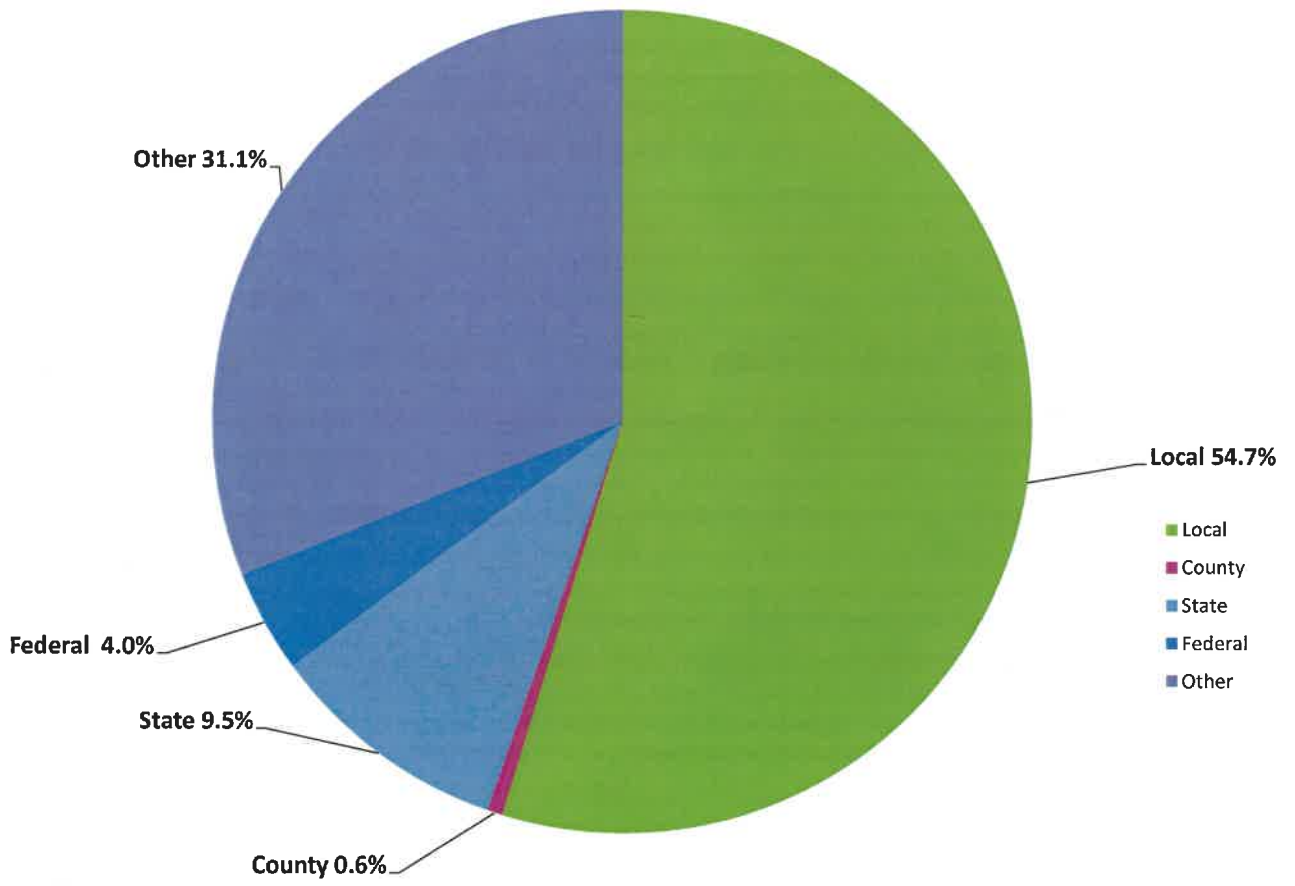
FEDERAL (Continued)	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
5468 ARP Homeless Children & Youth			
General Fund	-	41,293	2,184
Total for All Funds	-	41,293	2,184
5472 Childcare Development Fund Grant			
General Fund	85,949	7,925	-
Total for All Funds	85,949	7,925	-
5481 Food Service Dinner Program			
General Fund	18,182	26,529	25,000
Total for All Funds	18,182	26,529	25,000
5497 Emergency Connectivity			
General Fund	411,505	107,525	-
Total for All Funds	411,505	107,525	-
5497 Other - Federal			
General Fund	30,600	2,200	1,100
Special Revenue Fund	1,200	800	-
Total for All Funds	31,800	3,000	1,100
5499 Federal - Subtotal			
General Fund	4,368,501	2,894,545	2,570,548
Special Revenue Fund	1,552,491	1,197,470	1,338,337
Capital Projects Fund	181,092	923,679	-
Total for All Funds	6,102,085	5,015,694	3,908,885

OTHER	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
5611 Sale Of Bonds			
Bond Issue		-	30,000,000
Total for All Funds		-	30,000,000
5841 Transportation From Other Districts			
General Fund	148,364	126,096	100,000
Total for All Funds	148,364	126,096	100,000
5611-5898 Subtotal - Receipts Other			
General Fund	148,364	126,096	100,000
Special Revenue Fund	-	-	-
Refunding	-	-	-
Bond Issue Fund	-	-	30,000,000
Capital Projects Fund	-	-	-
Total for All Funds	148,364	126,096	30,100,000
5899 Total Revenues			
General Fund	24,905,177	25,174,361	25,296,353
Special Revenue Fund	26,116,571	27,064,294	28,385,465
Debt Service Fund	6,443,312	7,478,455	7,393,317
Refunding	-	-	-
Bond Issue Fund	-	-	34,444,613
Capital Projects Fund	1,767,604	2,507,017	1,197,822
Total for All Funds	59,232,664	62,224,127	96,717,570

2024-2025 REVENUE BY FUND



2024-2025 Revenue By Source



EXPENDITURES BY FUND

	Actual	Acutal	Budget
	2022-2023	2023-2024	2024-2025
Special Revenue Fund	26,276,100	28,305,280	29,928,997
General Fund	23,247,118	24,203,439	25,532,287
Capital Projects Fund	1,977,113	2,428,452	1,174,637
Debt Service Fund	5,821,602	5,751,987	6,095,414
Sub-Total Expenditures	57,321,933	60,689,159	62,731,336

OTHER EXPENSES

	Actual	Acutal	Budget
	2022-2023	2023-2024	2024-2025
Bond Issue 2024 Expenditures	-	44,234	24,096,537
Total Expenditures	57,321,933	60,689,159	86,827,873

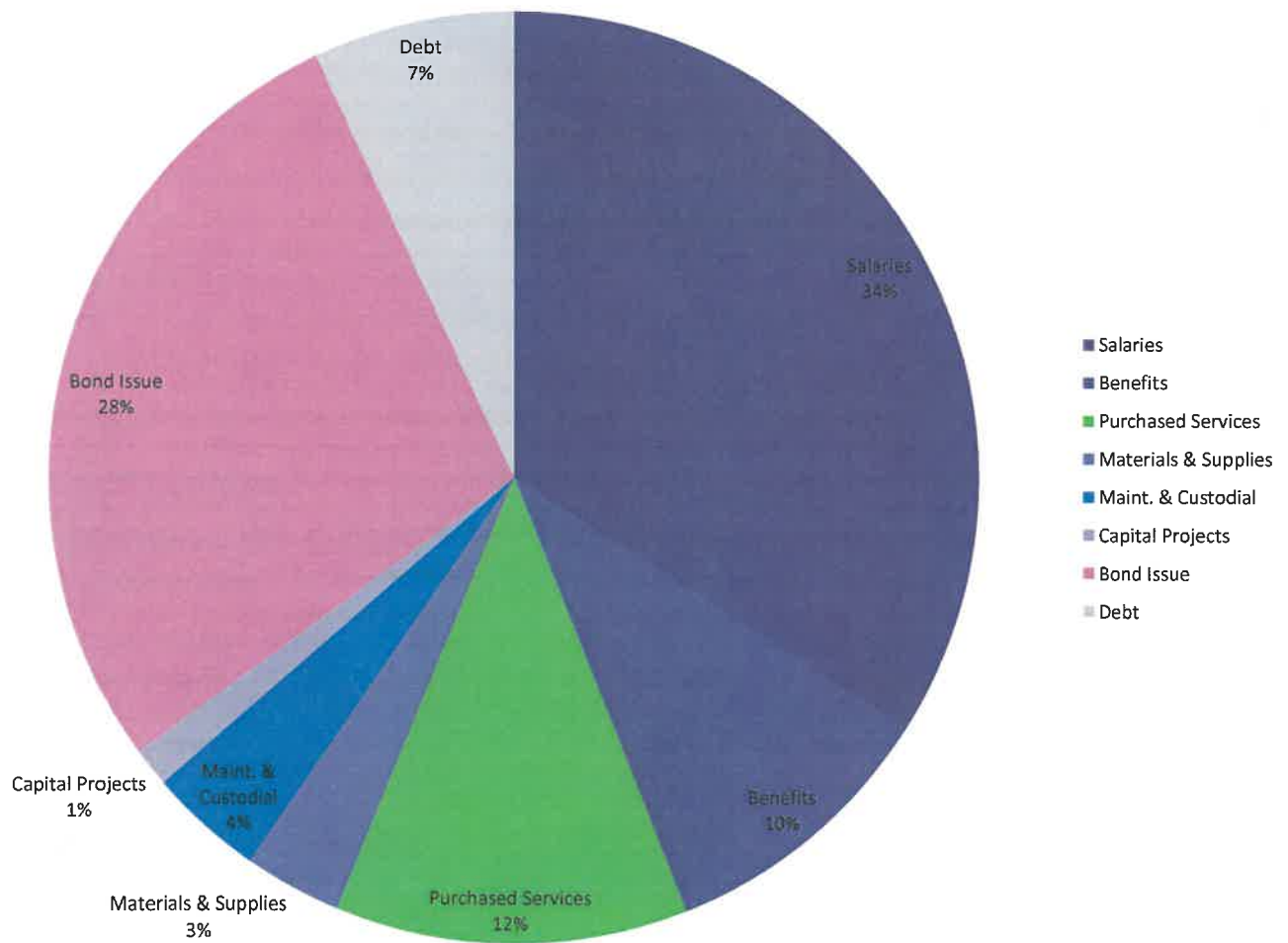
EXPENDITURES BY SOURCE

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
SALARIES	25,741,287	27,414,092	29,513,627
BENEFITS / RETIREMENT	7,479,018	8,379,417	8,899,619
PURCHASED SERVICES	10,203,150	11,058,438	10,622,814
MATERIALS & SUPPLIES	2,341,267	2,696,709	2,960,745
MAINTENANCE AND CUSTODIAL	3,758,496	2,960,063	3,464,480
CAPITAL PROJECTS	1,977,113	2,428,452	1,174,637
DEBT SERVICE	5,821,602	5,751,987	6,095,414
SUBTOTAL EXPENDITURES	57,321,933	60,689,159	62,731,336

OTHER EXPENSES

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
BOND ISSUE 2024	-	44,234	24,096,537
TOTAL EXPENDITURES	57,321,933	60,733,392	86,827,873

2024-2025 Expenditures By Source



**SPECIAL REVENUE FUND
EXPENDITURES:**

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
CERTIFIED SALARIES:			
Elementary	5,390,009	5,697,116	6,126,140
Middle School	2,703,122	2,678,458	2,920,670
Senior High	2,745,955	3,074,898	3,426,670
Alternative School	311,713	339,061	361,013
Junior Reserve Officers' Training Corps	91,307	104,194	108,515
Vocational	385,229	293,029	309,947
Gifted Education	330,265	255,413	358,738
Title 1 - Literacy	564,925	652,324	753,935
Early Childhood Special Education	488,976	441,478	467,187
Atelierista	55,409	86,359	60,923
Tuition Based Pre-School	261,922	246,594	295,007
Pre-Kindergarten Music	-	9,386	32,886
Well Being Specialist	55,300	56,741	60,145
Counselors	939,672	945,804	981,999
Librarians	380,796	392,197	495,692
Multi-Lingual Learner	244,173	297,980	383,355
Adult Basic Education	139,496	141,719	148,462
Subject Area Coordinators	198,798	390,993	575,640
Music / Art Facilitators	40,531	41,270	39,949
Athletics	162,321	175,000	201,300
Building-Level Administration	1,598,362	1,533,632	1,894,385
Central Administration	1,584,956	1,637,739	1,082,601
SUB TOTAL SALARIES	18,673,237	19,491,384	21,085,159

OTHER CERTIFIED COMPENSATION:

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
Substitutes:	700,218	913,675	800,000
Summer School:			
Teachers	171,172	336,498	200,000
Administrators	11,120	10,000	17,500
High School Coaches	415,185	449,565	422,000
Middle School Coaches	64,532	68,058	90,000
Co-Curricular Activities	85,280	97,886	91,118
Separation Payments		48,000	50,000
Leave Buy Back	26,822	33,862	25,000
Instructional Stipends	223,478	317,349	236,046
Curriculum Writing	4,373	35,486	43,500
Building Level Stipends	130,961	108,766	72,500
Teacher Mentor Program	4,530	-	20,000
High School Tutoring	8,170	12,480	10,000
Brittany Woods Tutoring	5,318	5,386	10,000
Elementary Tutoring/Screening	10,126	-	-
SUB-TOTAL	1,861,285	2,437,011	2,087,664
TOTAL SALARIES	20,534,522	21,928,395	23,172,823
OTHER EMPLOYEE COSTS:			
Employee Benefits	2,240,062	2,613,887	2,679,631
Retirement	3,083,909	3,308,472	3,605,509
Social Security / Medicare	417,607	454,526	471,034
TOTAL BENEFITS	5,741,578	6,376,885	6,756,174
TOTAL EXPENDITURES	26,276,100	28,305,280	29,928,997

**GENERAL FUND
EXPENDITURES**

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
NON-CERTIFIED SALARIES			
Elementary Aides	68,289	163,723	254,222
Senior High & Brittany Aides	61,678	70,512	47,340
Early Childhood Special Ed Aides	99,625	159,891	147,313
Early Childhood Tuition Aide	109,442	126,953	169,482
Social Workers	416,707	482,816	545,815
Non Cert Well-Being Specialist	194,804	179,589	358,692
Nurses	502,199	391,830	536,607
Parents As Teachers	45,324	49,236	80,000
Non Cert Junior Reserve Officers' Training Corps Teacher	71,139	73,451	77,858
Adult Basic Education	5,035	-	18,668
Elementary / Pre-Kindergarten Support	228,944	242,512	248,130
Middle School Support	140,873	140,372	149,479
High School Support	311,880	328,675	362,725
McNair Support	816,669	831,226	827,615
Central Administration	285,963	295,139	558,330
Food Service	88,487	111,564	74,037
Maintenance & Security Supervisors	288,875	226,917	209,597
Custodial Staff	1,039,582	1,013,571	997,703
Maintenance / Grounds Staff	85,620	88,259	96,345
Safety & Security (Safety Wellness & Restorative Support)	225,207	272,423	391,205
SUB-TOTAL	5,086,341	5,248,659	6,151,162
OTHER NON-CERTIFIED COMPENSATION			
	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
Student Activities	75,468	126,264	133,722
Summer School	19,911	66,937	29,420
Separation Payments		38,000	15,000
Leave Buy Back	5,851	1,477	5,000
Stipends	19,194	4,360	6,500
SUB-TOTAL	120,423	237,038	189,642
TOTAL SALARIES	5,206,765	5,485,697	6,340,804
OTHER EMPLOYEE COSTS			
Retirement	393,756	427,475	479,374
Social Security / Medicare	382,214	403,270	451,400
Employee Benefits	776,700	926,630	955,411
Unemployment	175	1,557	5,000
Worker's Comp	184,595	243,600	252,259
TOTAL BENEFITS	1,737,440	2,002,532	2,143,444

PURCHASED SERVICES

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
E20/20 Credit Recovery/Launch	171,373	103,696	98,034
Tuition For Homebound Students	2,207	19,249	2,500
Tuition To Other Districts	86,378	141,829	111,500
Early College Tuition	26,444	20,644	25,000
Dual Credit Tuition & Fees	1,800	6,476	8,000
Special School District:			
Basic Formula / At Risk	65,488	61,260	65,000
Sales Tax	40,071	40,665	30,000
Special Ed Therapy (ECSE)	176,339	339,749	419,550
Adult Education	22,423	5,184	22,180
High School Extra Curricular Services	104,344	64,757	124,000
Mentors	3,000	4,553	5,500
Assessments	31,332	33,425	47,000
Professional Development	261,555	474,507	239,051
External Audit	14,500	14,500	14,500
Internal Control Procedures	-	-	2,000
Internal Audit Preparation	15,569	16,929	20,000
Tech Support Services	644,224	563,640	579,695
Connectivity - Home Internet	36,858	630	-
Student Record Retention Services	10,500	10,972	22,500
Legal Fees	27,064	19,105	25,000
Election Fee	18,645	18,091	20,000
Barbara Jordan Admin Services	105,360	-	-
BW Educational Leadership	3,000	84,688	45,000
A+ / Volunteer Coordinator	37,783	32,624	-
Athletic Officials / Gate Workers	56,429	55,358	49,003
Athletic Trainers	2,547	-	7,500
Nurse Temporary Services	72,310	178,818	52,700
Employee Tuition Reimbursement	69,458	62,168	70,000
Show me the World Project	-	23,875	21,375
Panorama Survey	-	48,781	38,775
Strategic Planning/Opportunity Grant	244,940	356,052	200,850
Curriculum Support Professional Services	-	-	174,500
Clerical Professional Services	-	77,375	48,250
Federal Programs Professional Services	-	-	25,000
Food Service Specialist	52,744	49,751	-
Finance Specialists	208,579	199,572	140,000
McKinney/Vento Specialist	45,364	49,495	52,500

PURCHASED SERVICES (Cont.)

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
U City Education Foundation Development & Advancement	45,464	46,506	52,000
Communications Services	97,522	101,609	122,800
Missouri School Board Association for Medicaid Claims	6,346	9,888	10,000
Resource Officers	107,999	107,999	119,340
Security for Events	33,280	37,691	41,500
Security Training	60,000	69,000	15,000
E-Rate Specialist	6,759	11,196	15,000
Architectural/Survey/Appraisal Services	232,692	4,876	-
Contracted Food Service	1,305,930	1,591,335	1,596,798
Contracted Food Service Dinner Program	12,188	22,780	23,000
School Aged Child Care	91,410	-	-
Custodial Services	1,836,461	1,943,528	2,026,529
Food Service Equipment Repair	50,589	55,961	60,000
Graduation Facility	15,530	15,380	16,150
Transportation Rentals for Athletics	238	-	1,000
Transportation Rentals for Operations	70,415	78,582	89,000
Misc. Equipment Rental	27,976	15,760	22,433
Tech Equip Repair/Maint	70,964	86,721	100,000
Transportation:			
Property	101,357	101,357	102,000
Activities	25,994	31,660	35,000
Regular Routes	675,374	781,998	800,000
Customer Service/Routing/Radios	101,475	151,253	134,022
Homeless/Foster	537,967	575,204	502,184
Summer School	20,000	2,879	10,000
Early Childhood Special Education	23,757	23,019	60,000

PURCHASED SERVICES (Cont.)

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
Athletics	57,178	54,736	70,000
Aim High	-	10,000	10,000
Field Trips	70,505	91,783	90,500
Travel and Conferences	258,237	324,214	184,576
Alternative School Metro Passes	253	-	-
Property Insurance	226,616	300,815	414,816
Liability Insurance	231,341	242,302	318,491
Athletic Insurance	11,362	11,242	11,500
Legal Settlements	-	-	1,100
Print Advertising	9,804	11,115	20,000
Printing - Communication	54,386	75,275	85,908
EducationPlus Assessment	27,720	10,755	17,500
Dues & Memberships	59,692	49,649	59,250
Green Center Partnership	6,240	-	6,500
Athletic Tournaments	35,391	31,698	35,100
Special Events	486,638	379,334	406,738
BoardDocs	12,000	12,000	12,000
Debt Service Financial Advisor	4,800	4,800	6,000
Summer Jobs Program	-	1,600	8,000
Postage	17,204	15,047	28,757
Dry Cleaning Services	-	228	758
Miscellaneous	417,468	387,246	75,103
TOTAL SERVICES	10,203,150	11,058,438	10,622,814

SUPPLIES & MATERIALS

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
Instructional Supplies & Materials	554,516	636,751	766,618
School Safety Grant	-	88,192	-
Technology Related Supplies	191,541	344,929	380,503
Elem & Secondary School Emergency Relief Fund (ESSER) NonPublic Tech Related Supplies	392	-	-
Elem & Secondary School Emergency Relief Fund (ESSER III) Tech Related Supplies	28,766	-	-
Emergency Connectivity Tech Related Supplies	225,000	-	-
Health Supplies	31,224	19,275	22,551
Musical Instruments & Robes	7,946	4,415	14,700
Teacher Evaluation Instrument	20,403	2,878	10,000
ACT Fees	-	40	2,000
Testing Materials	19,371	26,474	29,000
Audio / Visual	13,162	2,129	8,319
Athletic Supplies	143,691	90,607	90,304
Science Adoption	61,089	96,428	184,850
Social Studies Adoption	89,173	83,862	57,500
Math Adoption	71,943	170,711	165,500
Communication Arts Adoption	129,904	267,323	370,300
Foreign Language Adoption	343	51,385	52,500
Career Ed Adoption	15,661	7,726	9,208
Social & Emotional Learning Textbook Adoption		12,917	26,000
Elem & Secondary School Emergency	27,819	-	-
Library	48,405	66,619	52,200
Subscriptions/Licenses & Fees	399,469	487,860	489,914
Food	4,952	6,415	2,600
Student Activities	67,423	73,916	150,000
Print Shop Printing	2,726	2,360	3,000
COVID 19 PPE & Supplies	23,741	-	-
Miscellaneous	162,607	153,497	73,178
TOTAL SUPPLIES	2,341,267	2,696,709	2,960,745

MAINTENANCE & CUSTODIAL

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
Operations Services	145,358	143,562	40,000
HVAC Repair	273,448	221,831	244,375
Roof Repair	12,439	14,375	19,000
Plumbing Repair	138,766	19,264	60,000
Building Repair	264,626	106,108	150,000
Mold Removal	12,534	10,279	10,300
Asbestos Removal	1,776	24,064	22,500
Insurance Repairs	25,790	-	-
Circuit Breaker Repair	66,051	8,644	40,000
Natatorium Repairs	14,145	8,973	15,000
Grounds Maintenance	161,685	70,915	140,000
U-City in Bloom	45,387	51,218	54,590
Lawn Services	74,205	57,983	64,700
Snow Removal	-	30,002	50,000
Fire Safety Services	38,526	49,668	51,000
Vehicle Repair	7,751	-	10,500
Painting Services	85,558	94,727	110,000
Maintain & Repair Equip.	194,083	30,915	215,815
Utilities:			
Electric	666,986	801,277	770,000
Water & Sewer	185,154	221,391	185,000
Gas	275,718	175,454	250,000
Telephone	132,617	164,583	175,000
Refuse Service	130,564	135,366	140,000
Pest Control	17,151	7,998	15,000
Elevator Service & Inspections	48,666	46,078	46,200
Alarms & Radios	13,176	22,033	14,000
Fiber Network Connectivity	9,054	37,591	45,000
Classroom Furniture Supplies	161,659	72,063	100,000
Custodial / Maintenance Supplies	530,893	311,198	397,000
Gasoline for District Vehicles	24,075	22,495	28,500
Auto Parts for District Vehicles	655	8	1,000
TOTAL MAINTENANCE	3,758,496	2,960,063	3,464,480
TOTAL EXPENDITURES	23,247,118	24,203,439	25,532,287

**DEBT SERVICE
EXPENDITURES**

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
Principal On Bonds	4,420,000	4,475,000	3,930,000
Interest On Bonds	1,398,603	1,272,987	2,161,914
Paying Agent Fees	3,000	4,000	3,500
TOTAL EXPENDITURES	5,821,602	5,751,987	6,095,414

**CAPITAL PROJECTS
EXPENDITURES**

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
Elementary Instructional Technology	9,948		-
High School & Brittany Woods Instructional Technology	10,929		-
Non-Instructional Technology	9,606	20,817	2,300
Audio/Visual Equipment /SMART Boards	240,874	46,259	73,000
Wi-Fi Hardware & Installation	32,431	80,530	55,000
Classroom Furniture	-	21,055	21,424
Athletic Equipment & Facilities	196,511	52,772	12,506
Non-Instructional Equip & Furniture	16,172	8,132	20,000
Telephone/Communications System	174,189	-	-
High School & Brittany Woods Sound System Upgrades	13,433	-	-
Security System Upgrades	77,374	55,272	93,000
Water Main Break Repair	-	62,547	-
Food Service Equipment	73,936	336,934	-
Copiers	41,520	41,520	-
Doors / Frames / Magnetic Locks	21,921	37,376	55,000
HVAC Upgrades	65,982	159,760	180,000
Elem & Secondary School Emergency Relief Fund (Elem) & Secondary School Emergency Relief Fund (ESSER III)) HVAC Upgrades	174,742	923,679	-
Solar Panels	8,250	9,900	9,000
Roof Upgrades	61,925	15,320	60,000
UHigh School Renovations	64,260	34,539	6,400
School Bus Fleet	231,546	187,954	187,954
Building Equipment	364,932	66,608	131,576
Smartboards		180,847	180,847
LED Lighting Project	86,631	86,631	86,631
TOTAL EXPENDITURES	1,977,113	2,428,452	1,174,637

**BOND ISSUE PROJECTS
EXPENDITURES**

	Actual 2023-2024	Budget 2024-2025
Central Office		
Bond Issuance Costs	-	300,000
Printing Services	-	3,000
Bond Issue Management Services	25,212	420,000
Security Camera	-	-
High School		
Data Network Closets	-	-
Athletics Multipurpose Areas	-	3,071,594
Parking Lot Upgrades	-	415,256
Premise ID System	-	498,449
Roof Replacement	-	3,207,600
Auditorium Upgrades	-	444,415
Guidance Room Upgrades	-	14,174
Video Camera Upgrades	-	1,409,657
Public Address System	-	123,522
Sustainability Classroom	-	310,597
Brittany Woods		
Dance Studio Upgrades	-	18,939
Center Panels Upgrades	-	31,680
Data Network Closets	-	-
Parking Lot Upgrades	-	-
Roof Repairs	-	2,661,120
Video Camera Upgrades	-	-
Track Security	-	31,680
Security Office	-	107,163
Sustainability Classroom	-	303,409
Barbara Jordan		
Data Network	-	-
Parking Lot Upgrades	-	-
Playground Upgrades	-	-

Roof Repairs	-	-
Safety & Secure Entry	6,357	130,040
Video Camera Upgrades	-	-
Outdoor Learning	-	-
Flynn Park		
Data Network	-	848,690
HVAC Upgrades	-	1,049,242
Parking Lot Upgrades	-	-
Playground Upgrades	-	-
Roof Repairs	-	950,400
Safety & Secure Entry	-	779,824
Video Camera Upgrades	-	-
Outdoor Learning	-	-
Jackson Park		
Data Network	-	500,000
Field Upgrades	-	1,805,760
Hallways Upgrades	-	310,410
Parking Lot Upgrades	-	-
Playground Upgrades	-	405,583
Roof Repairs	-	807,840
Safety & Secure Entry	-	1,739,606
Video Camera Upgrades	-	-
Hot Water Pump	-	17,424
Pershing		
Data Network	-	-
Parking Lot Upgrades	-	-
Playground Upgrades	-	415,364
Roof Replacement	-	-
Safety & Secure Entry	6,332	210,541
Video Camera Upgrades	-	-
Outdoor Learning	-	-
Julia Goldstein		
Data Network	-	-

Multipurpose Room Upgrades	-	-
Parking Lot Upgrades	-	-
Playground Upgrades	-	82,069
Roof Repairs	-	392,832
Safety & Secure Entry	6,332	278,657
Video Camera Upgrades	-	-
TOTAL EXPENDITURES	<u>44,234</u>	<u>24,096,537</u>