



Mehlville School District

Individually Focused. Committed to All.

**MEHLVILLE SCHOOL DISTRICT
EDUCATIONAL PLAN
AND FINAL BUDGET**

2021-2022

JUNE 24, 2021

TABLE OF CONTENTS

Board of Education and Central Office Administrators	iii
Official School Calendar 2021-2022	iv
Section 1 Budget Message	
Budget Letter	
Budget Summary	
Section 2 Cash Flow Summary	
Budget Overview	1
Cash Flow Summary Budget FY2020-21	2
Cash Flow Summary Forecast FY2021-22	3
45.25 Cent COP Fund Reallocation Plan	4
Finance Dashboard	5
Section 3 Revenues	
Revenue by Source	1
Revenue by Object	2
Chart – Key Revenue Items	3
Chart – Revenue by Source	4
Chart – Local Revenue	5
Chart – State Revenue	6
Local Taxes	7-8
Basic Formula	9-10
Sales Tax	11-12
Assessed Value	13
Adjusted Tax Levy Rate History	14
Section 4 Expenses	
Expense by Summary Object	1
Expense by Detail Object	2
Chart – Expense by Object	3
Chart – Salaries and Benefits	4
Certified Salary Analysis	5
Classified Salary Analysis	6

Section 5	Capital	
	Capital Expense Budget FY21 thru FY25	1-5
Section 6	Debt	
	Debt Summary	1-2
	Payment Schedules	3-5
Section 7	Forecast	
Section 8	Academic Plan	
Section 9	Replacement Schedules	
	Bus Replacement	1
	Vehicle Replacement	2-4
	Food Service Equipment Replacement	5
	I.T. Equipment Replacement	6
Section 10	Historical Data	
Section 11	Salary Schedules	
Section 12	General Ledger Revenues	
Section 13	General Ledger Expenses	

BOARD OF EDUCATION

Mr. Kevin Schartner President
Mrs. Peggy Hassler.....Vice President
Mrs. Tori Behlke Secretary
Mr. Larry Felton..... Director
Mr. Patrick McKelvey..... Director
Mrs. Jean Pretto Director
Mr. Jeff Wolman Director

CENTRAL OFFICE ADMINISTRATORS

Dr. Chris Gaines Superintendent
Dr. Jeff Bresler Assistant Superintendent-Supervision of Schools
Mr. Marshall Crutcher Chief Financial Officer/Treasurer
Dr. Brian Smith.....Assistant Superintendent of Teaching and Learning
Dr. Chad Dickemper.....Executive Director-Planning & Development
Mr. Adam Smith.....Executive Director-Student Services
Mrs. Jennifer Hansen Executive Director of Human Resources
Mrs. Jessica Pupillo.....Director of Communications & Public Relations

2021-2022 School Calendar



JULY 2021						
S	M	T	W	T	F	S
					1	2 3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST 2021						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER 2021						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

OCTOBER 2021						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

NOVEMBER 2021						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

DECEMBER 2021						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

First & Last Day of School
Half Day
Professional Development
Teacher Workday

1st SEMESTER IMPORTANT DATES

TBD	New Teacher Orientation
Aug 19	District Professional Development
Aug 20	PD - 1/2 Day District; 1/2 Day Building
Aug 24	Teacher Workday
Aug 25	First Day of School
Sep 6	No School - Labor Day
Sep 29	Half Day (PD)
Oct 20	Half Day (PD)
Oct 22	End of 1st Quarter
Oct 26	High School Parent/Teacher Conferences - 4 hrs
Oct 27	Elementary School Parent/Teacher Conferences - 4 hrs
Oct 28	Middle School Parent/Teacher Conferences - 4 hrs
Oct 29	Half Day, Parent/Teacher Conferences - 3 hrs 20 min
Nov 1	No School - Conference Comp Day
Nov 2	No School - Election Day - 1/2 PD, 1/2 Workday
Nov 17	Half Day (PD)
Nov 24-26	No School - Thanksgiving
Dec 15	Half Day (PD)
Dec 23-Dec 31	No School - Winter Break

2nd SEMESTER IMPORTANT DATES

Jan 3	No School - 1/2 PD, 1/2 Teacher Workday
Jan 4	Classes Resume
Jan 14	End of 2nd Quarter
Jan 14	No School - Teacher Workday
Jan 17	No School - Martin Luther King Jr Day
Jan 26	Half Day (PD)
Feb 21	No School - Presidents Day
Feb 23	Half Day (PD)
Mar 18	End of 3rd Quarter
Mar 14-18	Parent/Teacher Conferences
Mar 21-25	No School - Spring Break
Mar 30	Half Day (PD)
Apr 4	No School
Apr 5	No School - Election Day - 1/2 PD, 1/2 Workday
Apr 27	Half Day (PD)
May 27	Finals 6-12/Half Day/Teacher Workday
May 27	Last Day of School/End of 4th Quarter
May 30	Memorial Day

JANUARY 2022						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

FEBRUARY 2022						
S	M	T	W	T	F	S
			1	2	3	4 5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

MARCH 2022						
S	M	T	W	T	F	S
			1	2	3	4 5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

APRIL 2022						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MAY 2022						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

JUNE 2022						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

No School - PreK-12
District Offices Closed

1. BUDGET MESSAGE



Mehlville School District

Individually Focused. Committed to All.

June 24, 2021

Board of Education
Mehlville School District

Dear Members of the Board of Education,

Submitted for your approval is the annual budget for the 2021-22 school year.

This budget was prepared by the chief financial officer based on discussions with every department head, the cabinet, the superintendent, the finance committee, the board, and the community.

The budget contains a lot of data. The most important to focus is the "Executive Summary" and the "Financial Issues" in the first 3 pages of the Budget Message in section #1. If you want more details without studying the entire document, the next level of focus should be the footnotes on page 1 of the cash flow section, page 1 of the revenue section, and page 1 of the expense section which will give you a comprehensive overview of the budget.

Due to times of uncertainty of the FY22 budget, it is deemed to be of no value to prepare a forecast for future years so there is no forecast for this year's budget.

Respectfully submitted,

Marshall Crutcher
Chief Financial Officer

BUDGET MESSAGE FY22 - KEY BUDGET COMPONENTS & ASSUMPTIONS

Introduction

The budget message discusses key budget assumptions and estimates, cash flow, operating results, revenues, expenses, and forecast comments. **Key points are highlighted in the executive summary section.**

The budget shows a \$2.3M operating fund loss next year. **The Chief Financial Officer recommended the operating loss should not exceed \$1.5M.** See “Financial Issues” for more details.

The FY21 budget does not include a 5 year forecast due to **unprecedented times of uncertainty.** Likewise, FY22 will not have a forecast due to economic uncertainty. A forecast for FY23 budget is expected. A 5 year forecast varies significantly in normal times. In current conditions, a forecast has **little value.**

EXECUTIVE SUMMARY

1. **FY22 operating loss is \$2.3M** compared to FY21 **“normalized” \$0.7M** operating loss. FY21 operating loss is forecast to be \$2.1M, but this includes **\$1.5M** one-time **unencumbered** CARES revenue and a **\$2.9M** one-time expense for a General Fund transfer to Capital Fund for **property purchases** on Milburn and Lemay Ferry. If you exclude these two unusual items, the “normalized” FY21 operating loss is \$0.7M. Thus, FY22 operating loss is **increasing \$1.6M.** (see cash flow page 1, note #1)
2. **Cash reserve.** Historically, reserves are 23.7% in FY14, 21.3% in FY15, 25.0% in FY16, 26.7% in FY17, 28.8% in FY18, 30.3% in FY19, and 36.2% in FY20. FY21 forecast is 33.3% (decrease of 2.9%) and FY22 budget is 28.0% (a decrease of 5.3%). FY21 reserves decreased for the first time since FY15, and FY22 continues to decrease. (See cash flow page 3)
3. **COP Fund reallocation of 45.25 cent tax levy.** \$9.9M (45.25 cents) tax levy revenue for COP debt is now reallocated in FY22 to use \$2.6M (12 cents) for Prop S bond debt, \$1.0M for General Fund, and \$5.3M for Capital Fund reserves for future HVAC needs. Through FY28, each year the General Fund allocation increases \$1.0M and the Capital Fund decreases \$1.0M. By FY28 over \$23M is accumulated in the Capital Fund for \$30M HVAC needs while the General Fund is increased \$1M every year. **This plan helps both operating and non-operating funds over a 7 year span.** (see cash flow page 4)
4. **ESSER II/III funding.** ESSER II available funds total \$4.1M; ESSER III available funds total \$9.1M. \$4.6M of these available funds are budgeted to be spent in FY22. Revenues offset the expenses so **net impact to operating funds is zero.** (see cash flow page 1, note #8)
5. **Food service Fund (non-operating funds) received \$825K ESSER reimbursement in FY21.** Without reimbursement, the FY21 fund loss is forecast at \$118K. Food service FY20 loss was \$302K for a combined \$420K loss. The ESSER reimbursement covers this Covid related loss, plus restores profits the fund would have likely realized. (see cash flow page 1, note #7)
6. **Prop S bond proceeds of \$37.7M** were received FY21. Cost of issuance is \$325K paid in FY21. \$9.7M capital projects expense is budgeted for FY22. (see capital section, pages 1 & 2)
7. **Property purchases.** \$2.9M transferred from the General Fund to Capital Fund, in FY21, for purchasing 2 properties. This transfer reduced cash reserves and increased FY21 operating fund losses. The Milburn property purchase was completed in FY21 for about \$400K. The

Lemay Ferry property purchase will be completed in FY22 and paid from capital funds received in the transfer above. (see capital section, pages 1 & 2)

8. **Health insurance rates** are expected to increase 12%, or \$450K, for the first time in 7 years. This increase is only half a fiscal year (January 2022 – June 2022).

FINANCIAL ISSUES

Issue #1 - Classified staff hiring challenges and increasing salary rates

- **Problem.** There are over **40 open** classified jobs that are NOT related to retirements (plus 30 due to retirements) and the district is **struggling to hire staff to fill the positions.**
- **Causes.** A **thin labor market** makes hiring challenging for everyone.
- **Causes.** District **pay rates become less competitive** as employers are drastically increasing classified pay rates (both business and education). In certain cases **increases are 30%** to compete for labor. The district **struggled BEFORE these rates increased.**
- **Financial limitations.** Amidst a FY22 operating deficit, the budget increased classified salary pay rates at a district cost of **\$400K** just for bus drivers, facilities staff, and nurses. This **barely moves the needle** compared to total district need. The district is still **short \$439K** just to compete with **one job duty alone.**
- **Financial limitations.** The District **ranks #20 out of 22 county districts for operating expense** spending per student. **Prop R, Prop A, and Prop S have helped** the district with capital projects (**debt per student still ranks #22** out of 22), but that **has not increased any revenue to use for competitive salaries** for either certified or classified staff. **What staff deserves in compensation does not equal what the District can afford to pay.**
- **Consideration.** The District must be **strategic for how to best offer competitive salaries.** For example, I select a specific job duty and set a competitive salary target. Under the current **“step-based” model, the district cost is \$439K,** however using an **alternative model, the district cost is \$150K** to pay the same competitive salary. This is **SIGNIFICANT savings.** It requires change, and **change in mindset.**
- **Action.** **EARLY in FY22,** consideration should be given for the District to **1) estimate competitive salary targets for positions that cannot be filled properly, 2) quantify district cost using the current “step-based” method, and 3) determine district cost using the alternative method and determine if it can be implemented fully or partially.** This only applies for classified staff. Certified staff schedules would remain. **Classified salary administration is a different nature than certified salaries and they require different processes.**

Issue #2 – FY22 operating loss

- **3 key factors** to assess overall financial health of the District are:
 1. Cash reserve %
 2. Operating fund gain/loss
 3. COP Fund reallocated evenly to the General Fund through FY28
- **Cash reserve %.** The CFO strongly recommends maintaining cash reserves at a **MINIMUM 25%, which ranks 15th out of 22 districts.**
 1. **Higher reserves = greater flexibility.** For example, last May the District faced a preliminary FY21 operating budget deficit of \$6M and never paused to consider cutting education programs since FY20 reserves were 36.2%. **Lower reserves = less flexibility.**

2. Per the District Finance **Dashboard** (see cash flow page 5), a **25% cash reserve ranks 15th** out of 22 county districts. The District should **aspire to be better than average**.
 3. The District is often compared to Lindbergh. **Lindbergh reserve is 31.9%**.
 4. The **FY22 budgeted reserve is 28.0% so that still provides flexibility**.
- **Operating fund gain/loss.**
 1. If operating fund losses occur, there are **two key objectives**. First, manage the loss so **cash reserves do not decrease too rapidly**. Secondly, limit the loss so if needed, **break-even can be achieved the following year**.
 2. FY22 budget shows the reserve **decreasing 5.3%** (33.3% FY21 to 28.0% FY22). **If this continues, FY23 reserve would be 22.7%, ranking 17th out of 22. FY24 reserve would be 17.4%, ranking 21st out of 22. The 5.3% decline is too much and not recommended by the CFO.**
 3. FY22 operating **loss is \$2.3M** which will be much **harder to get to break-even** in FY23 than the **\$1.5M deficit recommended by The CFO**, especially since the **\$800K variance is mostly due to recurring additional salary**. Factoring inflation trends, the classified labor shortage noted above, and annual health insurance rate increases for the first time in 7 years, the District faces **greater risk of not reaching break-even in FY23** and may endure harsher **budget cuts or wage freezes** next year. **The operating loss is more than recommended.**
 - **COP Fund reallocated evenly to the General Fund through FY28.**
 1. The reallocation plan (see cash flow page 4) **increases General Fund revenue by \$1M per year through FY28.**
 2. **Consistent annual \$1M boosts** to revenues help **budget stability** and **avoids spending all the money** at once and then quickly incurring **deficits soon** after. Without the \$1M boost, FY22 deficit would be \$3.3M.
 3. If operating losses occur through FY28, the District must **avoid temptation of using additional reallocation funds to manage the deficit**. Instead, the deficit should always be controlled by other means, **no exceptions**.
 4. The **reallocation revenue is not the windfall it appears**. The \$1M per year revenue is an additional revenue. However, health insurance rates did not increase for 7 years and now the District faces potential annual expense increases of \$850K. So **think of the new reallocation revenue as an offset to the new health insurance rate increases**.

Key Assumptions & Budget Estimates

The following are **key assumptions**:

- 174 school day attendance (FY21 was less due to Covid 19)
- Local tax: 10.4% AV increase in a reassessment year; 1.4% CPI, and 96.6% collection rate
- Basic Formula: SAT = \$6,375, funded 100%, 9,715 2nd prior year WADA, 1.089 DVM, 240 summer school ADA
- Sales tax: WADA reimbursement \$1,047, 9,572 prior year WADA
- ESSER II (Elementary & Secondary School Emergency Relief) revenue available is \$4.1M
- ESSER III revenue available is \$9.1M
- Investment earnings is based on .06% current MOSIP money market rate
- Health insurance assumes 12% rate increase (first increase since January 2015)

- Gasoline/diesel use of 171,000 gallons at \$3.00 per gallon
- Electric/heating fuel increase of 10% due to full school year assumption

The following are **key estimates** for data that is unavailable until after FY22 begins. Once actual data is available then budget adjustments may occur. Examples are:

- State revenue withholding due to budget shortfalls for basic formula, sales tax, transportation
- Tax levy assessed value that is finalized in September by the county
- A 174 day school year that could be shortened due to Covid 19
- Title I, II, and III federal allocation adjustments
- Final FY21 enrollment which impacts FY22 sales tax and Basic Formula
- New year September enrollment for VICC students
- Unforeseen facility emergencies (HVAC failure, leaking roofs.....)
- Gasoline price fluctuations on up to 170,000 gallons of fuel
- Negative medical insurance claims experience that could raise medical rates

Cash Flow Summary (see section #2)

Operating Funds:

Operating funds consist of the General Fund #110 plus the Teacher Fund #120. These funds are used for the ongoing daily operations of the district. It is very important to distinguish between operating fund results versus non-operating fund results as they each represent very different meanings.

Operating loss is \$2.3M in FY22, increasing \$1.6M from the FY21 “normalized” operating loss of \$.7M. The FY21 operating loss is initially \$2.1M, but includes \$1.5M one-time unencumbered CARES revenue and \$2.9M expense of a one-time General Fund transfer to the Capital Fund for property purchases on Milburn and Lemay Ferry. If you eliminate these one-time unusual transactions, the “normal” operating loss for FY21 is \$.7M.

The cash reserve % is calculated by dividing the operating fund end of year cash balance (June 30 balance) by the annual operating fund expense for that same fiscal year. The lowest point of cash balances for the district is early December where cash balances in recent years have ranged from 3% to 8% until county tax revenue is finally received.

Ending cash balance for operating funds is \$31.6M for FY22 and \$33.9M for FY21. Obviously, any difference in actual FY21 ending year cash compared to the forecast will carry over to adjust FY22 budgeted cash.

Cash reserve % is 28.0% for FY22 and 33.3% for FY21. The previous years of cash reserve % are 36.2% in FY20, 30.3% in FY19, 28.8% in FY18, 26.7% in FY17, 25.0% in FY16, and 21.3% in FY15. The district has maintained healthy cash reserves in recent years. **Having proper cash reserves now enables the district greater flexibility to avoid immediate budget cuts.** For example, last May the District faced a preliminary FY21 operating budget deficit of \$6M and never paused to consider cutting education programs since FY20 reserves were 36.2%

Non-operating Funds:

Non-operating funds consist of appropriated general funds, restricted debt funds, and restricted capital funds.

1. Appropriated funds consist of food service (fund #500), student activity (fund #600) and athletics (fund #700). Community donations, student fees, and federal/state reimbursements comprise the revenue sources. The funds are earmarked for specific purposes and do not represent taxpayer money.
2. Restricted debt funds for general obligation bonds (fund #300) and certificates of participation (fund #450), which are known as COP's, are funded by tax levies to pay off debt.
3. The restricted capital fund #410 receives money primarily from a portion of the Classroom Trust state revenue and a portion of the VICC program. This fund is restricted to use for capital disbursements.

The FY21 Non-operating gain is \$37.8M due to \$37.7M Prop S bond proceeds that were received. Other key items are a \$2.5M gain from a transfer capital to buy a Lemay Ferry property in FY22, \$825K gain to food service for ESSER funding of Covid-related losses, and a \$2.9M decrease of the COP Fund due to paying off all debt.

The FY22 non-operating loss is \$3.3M due to planned capital spending. Future years will show significant losses due to spending Prop S capital fund money that was received in FY21.

Debt Service Fund #300 represents Prop S general obligation bonds. \$37.7M bond proceeds were received in FY21 due to the 4/6/21 ballot that passed, authorizing a no tax increase bond. See section #6 for debt payment schedules. FY22 is budgeted to levy 12 cents for the debt payments with an offsetting decrease of 12 cents to the General Fund to net a zero tax increase.

COP Fund #450 is used to pay certificate of participation debt. Although it is debt, it differs from general obligation bond debt by the mechanics of how tax is levied to pay the debt. All the debt is paid off and the fund balance should be zero.

Capital Fund #410 receives Prop A funding of about \$780K from a temporary tax of about 4 cents that runs through tax year 2025. Also, the fund will receive a transfer from the general fund for \$1,750K to cover Prop R projects. The \$1.75M transfer helps "catch up" on under-funded capital projects, but reduces operating revenue. Finally, the fund will receive a transfer from the general fund for an additional \$2,250K as part of the COP FUND reallocation plan (see cash flow page 4). See section #5 for capital project schedules.

Revenue (see section #3)

Total budgeted revenue is **\$129.3M** in FY22. FY21 forecast revenue is \$158.1M but that includes \$37.7M revenue for the bond proceeds received. Excluding bond proceeds, "normal" FY21 is \$120.4M. Thus, FY22 revenue is **up \$8.9M** from normalized FY21 revenue, of which **\$4.6M** is due to ESSER II/III reimbursements. Appropriated funds for food service, athletics, and activities increase **\$1.3M**. The remaining **\$3.0M** net increase to general funds is from **increases** of \$4.2M **local tax**, \$1.0M **formula/classroom trust**, \$250K **community service/contracted transportation**, and **decreases** of \$1.8M **CARES** revenue and \$600K **VICC** revenue.

There are 36 line items on the revenue financial statements. **The 3 largest revenues are local taxes, basic formula/classroom trust, and sales tax.** These items comprise **81%** of the total revenue budget. The following revenues are key components to the budget. Significant budget assumptions, estimates and facts are highlighted. Amounts are estimates and actual results will vary from the estimates.

1. Local Taxes

Local taxes represent commercial and residential real estate and personal property taxes that are levied annually in the fall and are due to the county by December 31. Odd calendar years are reassessment years and even calendar years are non-reassessment years. **So taxes levied this fall are a reassessment year.**

Note the difference between **“tax year” versus “fiscal year”**. A “tax year” is based on the calendar year ending December 31. A “fiscal year” is based on the year ending June 30. So “tax year” 2021 is the period of 1/1/2021 – 12/31/2021, while “fiscal year” 2022 is the period of 7/1/2021 – 6/30/2022. So, the fall tax levy in 2021 is in fiscal year 2022.

St. Louis County uses 4 tax rates (residential real estate, commercial real estate, agriculture and personal property) and a blended rate (weighted average of the 4 rates).

- Local tax revenue **budget is \$78.7M, up \$4.2M**, or 5.6% from this year.
- This line item comprises over **60% of the total revenue** budget.
- Key assumptions are 1) **\$3.5846** blended tax rate (\$3.8056 currently), 2) **10.4%** AV (assessed value) increase, **\$4.0M** new construction, 1.4% CPI (inflation), **\$78.3M** tax levy, and **96.6%** levy collection rate.
- The tax rates and tax levy is based on state auditor calculation schedules.
- Most tax revenue is recorded to the General/Teacher Fund, except Prop A 3.5 cents is recorded to the Capital Fund, 18.5 cents is recorded to the Capital Fund according to the COP Fund reallocation plan (see cash flow page 4), and 12 cents is recorded to the Debt Service Fund to pay off Prop S bonds.
- **1 cent of tax levy equals \$219K** revenue based on the 96.7% collection rate.
- Tax rates are presented for **board approval at the September tax rate hearing**. Tax rates are required to be **filed with St. Louis County by September 30th**.
- The blended tax rate consists of a **permanent tax rate** budgeted at \$3.5498, and a 10 year **temporary Prop A tax rate** budgeted at \$.0348 that runs through the fall 2025. Prop A was passed for 4 cents but the Hancock amendment will adjust that rate annually based on statutory calculations.
- The current year blended tax rate is \$3.8056 and **ranks 21st lowest out of 22** total county school districts (Ladue is lower). The 20th ranked district is Lindbergh at \$4.022.
- The last 6 **non-reassessment** years have averaged a **.4% AV** increase, compared to the last 6 **reassessment** years which have averaged a **1.3% AV** increase.
- For tax year 2008 AV totaled \$1.884B. Then the recession hit in 2009 and AV declined 4 out of 5 years. **AV did not reach \$1.884B until tax year 2019, 11 years after the recession.**
- AV is budgeted to increase at 10.4% although the **historical average rates above shows the probability of lower AV increases in the future**. Since this is a reassessment year the AV could decline from settled disputes before AV is finalized in September, but it is still well above CPI which means no decrease to revenue.
- Through FY20, the levy collection % averages **97.1%** the last 3 years, and also averages **97.1%** the last 10 years. However FY21 assumed **94.7% which matches the 2009 recession** levy collection % for conservatism. Until end of June the exact % will not be known. FY22 budgeted a higher % noted above.

2. State Basic Formula/Classroom Trust

- Basic formula/classroom trust revenue budget is \$15.8M, **up \$1.0M**, or 6.7%.
- These 2 line items comprise over **10% of the total revenue** budget.

- Key assumptions are 2nd preceding year WADA is **9,715**, SAT (state adequacy target) is **\$6,375** per WADA but funded at 100%, DVM (dollar value modifier) is **1.089**, and the prior period correction estimate is -85K.
- **WADA increased 142** from current year due to **summer school ADA increasing from 95 to 240**, otherwise revenue would be flat. So **summer school is driving the entire \$1.0M** increase. Summer school ADA is increasing due to holding June and July sessions unlike last year. 171 ADA is the highest ADA the district has had in at least the last decade. This summer school ADA benchmark is key to the revenue increase.

3. Proposition “C” Sales Tax

- This is a statewide half cent sales tax and is based on the preceding year WADA.
- Sales tax revenue **budget is \$10.0M, similar to** this year.
- Key assumptions are 1) prior year **WADA is 9,572** (down .8% based on history), and per WADA **reimbursement is \$1,047** (up .7% per DESE).

4. Desegregation (VICC)

Revenue is budgeted to **decrease \$600K**. The maximum reimbursement for VICC students is \$7,000. FY22 student count budget is 180 for FY22 compared to 213 for FY21. Part of the FY22 decrease is from a FY21 true up due to actual FY21 student counts that were less than 239 estimated.

5. Other Local Revenue

Other revenue consists of building and facility use rental fees, field trip/student activity fees, and E-rate reimbursements for qualifying technology expenses.

6. State Transportation

Reimbursements are estimated at 8% increase from FY21 forecast.

7. State - Early Childhood

The District is reimbursed one year in arrears for this expenditure. Usually 100% of expenses are reimbursed the following year.

8. Federal – school lunch and breakfast

Revenue represents a full 174 day school year compared to a partial year in FY21.

9. Federal Programs

Program grants are updated in September and finalized next January. The budget will be then be adjusted to show the update. Title I funds are used for reading at Bierbaum, Beasley and Forder elementary schools. Title II funds are for teacher professional development. Title III is for limited English proficiency instruction. Title IV is student support and academic enrichment for mental health services and supplies. CTE is for student career and technical education. The Perkins grant helps students prepare for post-secondary institutions.

10. Federal Other

\$4,592K revenue is budgeted related to ESSER II/III (Elementary & Secondary School Emergency Relief) reimbursements that offset expenses for a net zero impact to operating funds.

Expense (see section #4)

Total budgeted expense is \$134.8M in FY22, up \$12.5M or 10.2% from FY21 forecast. The historical average per year increase is 2.3%. However much of the increase is either reimbursed by ESSER, is a non-operating expense, or increases due to full year class attendance.

FY22 capital cost increases \$11.6M due to Prop S projects, while debt decreases \$11.6M due to zero COP debt. Appropriated funds (food service, athletics, and activities) increase \$1.7M due to full year attendance assumptions. \$4.4M operating expenses are funded by ESSER II/III (\$3.0M salary/benefits and \$1.4M services/supplies). The remaining \$6.4M operating expense increase is \$4.4M salaries/benefits (excludes ESSER portion), \$750K electric/gas, \$500K PD, \$300K textbooks, \$200K contracted transportation (offset by revenue increases), and \$175K SRO's.

The following key budget expenses are summarized below.

1. Salaries

Total salaries increase \$5.5M, or 7.9%, but **\$2.3M is reimbursed by ESSER.**

Certified salaries increase \$4.5M, or 8.4% due to:

- \$2.3M for adding 34 interventionists fully funded by ESSER reimbursements.
- \$1.7M for **3.9% pay increase** to returning teachers (1 step plus \$1,000 added to the base).
- \$270K for professional development restored to pre-Covid amounts.
- \$138K for admin staff raises of 2.7%.
- \$125K for sub teachers due to the first pay rate increase in many years.

Classified salaries increase almost \$1.0M, or 6.3% due to:

- \$722K for hourly staff receiving 1 step (\$322K) plus \$400K additional added to the base rates of bus drivers, facilities staff, and nurses.
- \$83K for ESSER reimbursed functions to support learning loss.
- \$150K to fill open positions, although there are currently 40 open positions. If these are all filled **an additional \$750K may have to be added to the budget.**

2. Benefits

Benefits increase \$1.8M, or 8.8%, of which \$640K is covered by ESSER reimbursements, for a net increase of over \$1.2M. Increases are due to:

- \$1.0M due to salary increases, of which **\$366K is covered by ESSER** reimbursements.
- \$450K due to health insurance **rates increasing 12%**, the first increase in 7 years. This cost increase represents only half a fiscal year, since the rates will not increase until January 2022. The District should expect the possibility of 10% annual increases which is \$850K per year.
- \$274K due to health insurance for adding the 34 interventionists mentioned earlier, which is covered by **ESSER reimbursements.**

3. Purchased Services & Supplies

The budget for purchased services and supplies is \$20.0M and appears to increase \$5.2M, or 35%, from FY21 forecast. However, the **true operating increase is \$.5M, or 3.4%**. The increases are as follows:

- \$1.7M increased for **appropriated funds** for food service, athletics, and activities that are non-operating funds. The increase is due to 174 days attendance.
- \$1.4M expenses **reimbursed by ESSER** for learning loss purposes.

- \$1.6M increases related to **174 days of classroom attendance** which increases \$750K for electric, heating fuel, and gasoline, \$500K for professional development, \$200K for contracted homeless transportation, and \$175K for SRO's.
- Of the **remaining \$.5M increase**, \$.3M is for textbooks.

4. Capital (see section #5)

The capital **budget is \$14.8M** and is detailed in the 5 year capital plan shown in the capital section #5. The capital expense is budgeted for \$2.5M for the purchase of the Lemay Ferry property using **regular capital** funds, \$9.7M for projects using **Prop S** funds, \$1.75M for projects using **Prop R** funds, and \$850K for projects using **Prop A** funds.

FY22 budget also provides 5 new buses, 1 facility truck, 1 facility van, 1 transportation fuel truck, and 1 technology van. Prop R projects include asphalt, roofing, and security cameras. Prop A projects are for roofing and HVAC. Prop A provides a ten year 3.5 cent temporary tax that will sunset after the 2025 tax year. Those funds are targeted to be spent on roofing and HVAC needs. Prop R contributes \$1,750K funding by transferring funds from the general fund to the capital fund. Additionally, about **\$6.3M will be placed into the Capital Fund from the COP Fund reallocation plan**. This money will be **set aside for future HVAC needs** that total about \$30M around FY26 timeframe.

5. Debt Service (see section #6)

The District paid \$12.0M of COP debt (Certificates of Participation) principal in FY21 and \$267K interest expense, and the ending year debt balance is zero. There is zero COP debt.

The District passed a ballot on April 6, 2021 that authorized a no tax increase general obligation bond for \$35M with a 12 cent tax levy. The actual proceeds were received June 3, 2021 for a total of \$37,708,737 that included the \$35M plus the related premium. The cost of issuance is \$324,750. The tax levy is budgeted to increase the debt service tax levy by 12 cents in FY22 and is offset by a voluntary 12 cent reduction to the General Fund to net a zero tax increase.

FY22 beginning balance debt is \$35.0, all of which is the bond debt. The bond debt pays zero principal in FY22 and pays \$782K interest. FY22 ending debt balance is \$35M.

It is noteworthy that with the passage of the Prop S \$35M bond issue, that **Mehlville still ranks last out of 22 county districts for outstanding debt per student**. The bond is a big boost to the district, but still ranks last in investment in infrastructure.

Forecast (see section #7)

A forecast is not prepared for FY22 budget due to the explanation mentioned earlier.

Supplemental Data (see sections 8 through 13)

Additional data has been provided to allow for more detailed understanding of district historical data and for future district planning.

Other

District Enrollment for K-12

District enrollment in January 2021 is 9,588 compared to 9,794 in January 2020. VICC student enrollment is 212 in January 2021 compared to 267 in January 2020.

2. CASH FLOW

MEHLVILLE SCHOOL DISTRICT
Budget Overview
FY2022

	FY21 Forecast	FY22 Budget	Diff	%
Cash Reserve %	33.3%	28.0%	-5.3%	
Operating Fund Gain(Loss)	\$ (2,082,000)	\$ (2,310,000)	\$ (228,000)	
Non-operating Gain(Loss)	37,845,000	(3,251,000)	(41,096,000)	
Total Fund Gain(Loss)	\$ 35,763,000	\$ (5,561,000)	\$ (41,324,000)	
Revenue	\$ 158,119,000	\$ 129,271,000	\$ (28,848,000)	-18.2%
				1.0% Historical trend
Expense:				
Salaries	\$ 69,995,000	\$ 75,540,000	\$ 5,545,000	7.9%
Benefits	20,683,000	22,500,000	1,817,000	8.8%
Services/Supplies	14,849,000	19,987,000	5,138,000	34.6%
Sub-total	105,527,000	118,027,000	12,500,000	11.8%
Capital	4,405,000	16,022,000	11,617,000	263.7%
Debt	12,424,000	783,000	(11,641,000)	-93.7%
Total Expense	\$ 122,356,000	\$ 134,832,000	\$ 12,476,000	10.2%
				2.3% Historical trend

Note: Historically, expenses outpace revenues per the above trends. Reserves will naturally decrease over time.

Summary Notes and Assumptions

- 1 **FY21 normalized operating loss forecast is \$0.7M** after subtracting **\$1.5M one-time unencumbered CARES** revenue and adding back **\$2.9M** for one-time **General Fund transfers** for capital fund projects. **FY22 operating loss is \$2.3M**, up **\$1.6M** from the FY21 normalized loss. The loss increase is alarming since FY22 includes non-repeating \$4.2M tax revenue (see revenue section notes) plus a new \$1.0M revenue increase from the COP levy reallocation (see below).
 - * **Salary increases** - see page 1 notes of Expense section.
 - * **Revenue includes \$3.2M non-repeating local tax** revenue and \$1.0M non-repeating **summer school** revenue increase.
 - * Revenue for **VICC declined \$600K**
 - * Operating revenue increases **\$1.0M from The COP levy reallocation plan** (see below)
 - * **Health insurance increase includes \$450K rate increase for half a year - future increases may double for a full year.**
 - * **Gas assumes \$3.00 per gallon**, the same as FY21 budget. FY21 resulted in a \$158K favorable variance. **FY22 variance will be much less.**
 - * **FY22 assumes 174 days** of in-school class, thus certain **expenses will be higher in FY22** (see page 1 notes of Expense section).
- 2 The **FY21 COP Fund tax levy of 45.25 cents will be reallocated** to other funds as outlined on page 4 of this Cash Flow budget section.
- 3 **Cash reserves** are projected to be 33.3% for FY21 and 28.0% for FY22.
- 4 **FY21 non-operating forecast a \$37.8M gain** due to **37.7M Prop S bond proceeds**. Other key items are a **\$2.5M gain** from a capital transfer to capital to buy a **Lemay Ferry property** in FY22, a **\$825K gain** for food service **ESSER funding** of covid-related losses, and a **\$2.9M decrease** of **COP Fund** due to paying off all debt. **FY22 non-operating loss is \$3.3M due to planned Capital Fund spending**. **Future years** will show significant losses due to **spending Prop S capital fund money that was received in FY21**.
- 5 Since all COP debt is paid off, any residual **COP Fund balance will be transferred to the Capital Fund in FY21**.
- 6 The **Prop S \$35M bond will be paid with a 12 cent tax** levy that is **offset by reducing 12 cents to the Capital Fund** to result in a **no tax increase**.
- 7 The **Food Service Fund currently shows a \$707K FY21 gain** which includes **\$825K ESSER funding**, otherwise a loss would have occurred. FY22 plans include a **\$175K ESSER reimbursement to food service**.
- 8 **ESSER II funds total \$4.1M** (must spend by 9/30/22) and **ESSER III funds are \$9.1M** (must spend by 9/30/23). \$4.6M ESSER II/III revenue is budgeted to receive in FY22. \$175K is used to reimburse food service, and the remaining \$4.4M is budgeted to operating funds that includes \$2.4M salaries, \$.6M benefits, and \$1.4M purchased services/supplies. Since expense offsets revenue, the net budget impact is zero. 20% of ESSER III must be spent on learning loss mitigation. Additional uses of the ESSER funds include virtual classroom studios, food service reimbursement, HVAC, and capital projects identified for Prop S beyond the \$35M bond issue. It is **expected both spending deadlines will be extended 1 year**.
- 9 **Capital funds are now segregated** in section 5 of this budget by **regular tax levy, Prop S, Prop R, Prop A, and COP reallocation**. This allows better understanding for what sources are funding each capital project.

**MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Forecast
FY2021**

Forecast
May 2021

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Balance	\$ 35,986,478	\$ 2,221,536	\$ 214,598	\$ 2,970,720	\$ 41,393,332
Revenue	104,480,000	4,387,000	39,832,000	9,420,000	\$ 158,119,000
Expenditures	101,912,000	3,615,000	4,524,000	12,305,000	\$ 122,356,000
Transfers	(4,650,000)	(120,174)	4,855,894	(85,720)	\$ -
Net Gain (Loss)	(2,082,000)	651,826	40,163,894	(2,970,720)	\$ 35,763,000
End Balance	\$ 33,904,478	\$ 2,873,362	\$ 40,378,492	\$ -	\$ 77,156,332

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)	
Beg Balance	\$ 35,501,962	\$ 484,516	\$ 35,986,478	Operating	\$ (2,082,000)
Revenue	33,014,000	71,466,000	104,480,000	Non-Operating	\$ 37,845,000
Expenditures	32,345,000	69,567,000	101,912,000	Total	\$ 35,763,000
Transfers	(4,650,000)		(4,650,000)		
Net Gain (Loss)	(3,981,000)	1,899,000	(2,082,000)		
End Balance	\$ 31,520,962	\$ 2,383,516	\$ 33,904,478		

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Beg Balance	\$ 663,412	\$ 1,328,547	\$ 229,577	\$ 2,221,536
Revenue	3,939,000	360,000	88,000	4,387,000
Expenditures	3,112,000	379,000	124,000	3,615,000
Transfers	(120,174)			(120,174)
Net Gain (Loss)	706,826	(19,000)	(36,000)	651,826
End Balance	\$ 1,370,238	\$ 1,309,547	\$ 193,577	\$ 2,873,362

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ 2,970,720	\$ -	\$ 2,970,720
Revenue	9,420,000	-	9,420,000
Expenditures	12,305,000	-	12,305,000
Transfers	(85,720)		(85,720)
Net Gain (Loss)	(2,970,720)	-	(2,970,720)
End Balance	\$ -	\$ -	\$ -

Cash reserve % of annual expense	June	Forecast	November	Net Gain (Loss)	Op Gain (Loss)
6/30/21 Cash Reserve %	33.3%	Forecast		\$ 35,763	\$ (2,082)
6/30/20 Cash Reserve %	36.2%	Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3%	Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8%	Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7%	Actual	2.0%	\$ 2,177	\$ 3,041
6/30/16 Cash Reserve %	25.0%	Actual	3.4%	\$ 4,323	\$ 2,478
6/30/15 Cash Reserve %	21.3%	Actual	2.9%	\$ (2,535)	\$ (1,613)
6/30/14 Cash Reserve %	23.7%	Actual	5.0%	\$ 443	\$ 671
6/30/13 Cash Reserve %	23.7%	Actual	2.2%	\$ 2,764	\$ 558

Minimum Cash Balance Requirements

Required 3% Balance	\$ 3,057,360
Excess of Min Required Balance	\$ 30,847,118

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Full Year Budget
FY2022

NY Budget 2

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Balance	\$ 33,904,478	\$ 2,873,362	\$ 40,378,492	\$ -	\$ 77,156,332
Revenue	114,353,000	5,710,000	6,468,000	2,740,000	\$ 129,271,000
Expenditures	112,663,000	5,364,000	16,022,000	783,000	\$ 134,832,000
Transfers	(4,000,000)	(57,000)	4,057,000	-	\$ -
Net Gain (Loss)	(2,310,000)	289,000	(5,497,000)	1,957,000	\$ (5,561,000)
End Balance	\$ 31,594,478	\$ 3,162,362	\$ 34,881,492	\$ 1,957,000	\$ 71,595,332

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 31,520,962	\$ 2,383,516	\$ 33,904,478	Operating \$ (2,310,000)
Revenue	40,757,000	73,596,000	114,353,000	Non-Operating (3,251,000)
Expenditures	37,295,000	75,368,000	112,663,000	Total \$ (5,561,000)
Transfers	(4,000,000)		(4,000,000)	
Net Gain (Loss)	(538,000)	(1,772,000)	(2,310,000)	
End Balance	\$ 30,982,962	\$ 611,516	\$ 31,594,478	

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Beg Balance	\$ 1,370,238	\$ 1,309,547	\$ 193,577	\$ 2,873,362
Revenue	4,110,000	1,200,000	400,000	5,710,000
Expenditures	3,764,000	1,200,000	400,000	5,364,000
Transfers	(57,000)			(57,000)
Net Gain (Loss)	289,000	-	-	289,000
End Balance	\$ 1,659,238	\$ 1,309,547	\$ 193,577	\$ 3,162,362

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ -	\$ -
Revenue	-	2,740,000	2,740,000
Expenditures	-	783,000	783,000
Transfers	-		-
Net Gain (Loss)	-	1,957,000	1,957,000
End Balance	\$ -	\$ 1,957,000	\$ 1,957,000

Cash reserve % of annual expense	June	November	Net Gain (Loss)	Op Gain (Loss)
6/30/22 Cash Reserve %	28.0% Budget			
6/30/21 Cash Reserve %	33.3% Forecast		\$ 35,763	\$ (2,082)
6/30/20 Cash Reserve %	36.2% Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3% Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8% Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7% Actual	2.0%	\$ 2,177	\$ 3,041
6/30/16 Cash Reserve %	25.0% Actual	3.4%	\$ 4,323	\$ 2,478
6/30/15 Cash Reserve %	21.3% Actual	2.9%	\$ (2,535)	\$ (1,613)
6/30/14 Cash Reserve %	23.7% Actual	5.0%	\$ 443	\$ 671
6/30/13 Cash Reserve %	23.7% Actual	2.2%	\$ 2,764	\$ 558

Mehlville School District
COP Fund Tax Levy 45.25 Cent Reallocation Plan
FY22 Budget

1 cent of tax levy = \$ 219,411 (March estimate)

<u>Year</u>	<u>Levy to General Fund</u>	<u>Transfer from General Fund</u>	<u>Net General Fund</u>	<u>Levy to Capital Fund</u>	<u>Transfer to Capital Fund</u>	<u>(12.0 cents) G.O. Bond</u>	<u>(45.25 cents) Total</u>
FY22	3,250,000	(2,250,000)	1,000,000	4,045,068	2,250,000	2,632,932	9,928,000
Cents	14.81	(10.25)	4.56	18.44	10.25	12.00	45.25
FY23	4,250,000	(2,250,000)	2,000,000	3,045,068	2,250,000	2,632,932	9,928,000
FY24	5,250,000	(2,250,000)	3,000,000	2,045,068	2,250,000	2,632,932	9,928,000
FY25	6,250,000	(2,250,000)	4,000,000	1,045,068	2,250,000	2,632,932	9,928,000
FY26	7,250,000	(2,250,000)	5,000,000	45,068	2,250,000	2,632,932	9,928,000
FY27	7,295,068	(1,295,068)	6,000,000	-	1,295,068	2,632,932	9,928,000
FY28	7,295,068	(295,068)	7,000,000	-	295,068	2,632,932	9,928,000
Total	40,840,151	(12,840,146)	28,000,005	10,225,358	12,840,146	18,430,536	69,496,045

Total Additions to Capital Fund = 23,065,505 (Capital Levy + Transfers to Capital)

Note: The 45.25 cent tax levy for COP Fund debt is reallocated in FY22 to Debt Service, General, and Capital Funds.

The Debt Service Fund receives 12 cents per year (\$2.6M) to pay Prop S bond debt.

The General Fund receives a net 4.5 cents (\$1M) in FY22, then \$1M is added each year through FY28.

The Capital Fund receives 28.75 cents (\$5.3M) in FY22, then is reduced \$1M each year through FY28.

This plan accumulates \$23.1M capital funds during FY22 - 28, and will be reserved in the Capital Fund to be used for upcoming HVAC needs that initially were estimated at \$30M.

Also, expenses historically outpace revenues. This plan provides 7 years of boosting revenue an additional \$1M per year to help avoid operating fund deficits. Budgets should be managed each year to minimize or avoid deficits especially since \$1M revenue is temporarily added each year.

This plan addresses continuing viability of ongoing educational operating plans plus upcoming capital expense challenges that faces the District.

The District must get longevity out of the 45.25 cent COP reallocation and do whatever is necessary to avoid significant operating deficits. The District must stay disciplined and resist temptation to add more than planned to General Funds per year.

Mehville School District Finance Dashboard

School Year 2019-20	
District	Enrollment
1 Rockwood	20,998
2 Parkway	17,525
3 Hazelwood	16,589
4 Mehville	9,963
5 Ferguson-Florissant	9,473
6 Lindbergh	7,085
7 Ritenour	6,375
8 Pattonville	6,007
9 Kirkwood	5,864
10 Riverview Gardens	5,414
11 Webster Groves	4,484
12 Ladue	4,236
13 Normandy	2,987
14 Clayton	2,618
15 Affton	2,587
16 University City	2,508
17 Jennings	2,429
18 Bayless	1,715
19 Maplewood	1,438
20 Hancock Place	1,412
21 Valley Park	871
22 Brentwood	768

School Year 2019-20	
Assessed Value per Student	
1 Clayton	\$ 532,598
2 Brentwood	\$ 499,619
3 Ladue	\$ 471,078
4 University City	\$ 326,180
5 Parkway	\$ 308,225
6 Kirkwood	\$ 297,970
7 Valley Park	\$ 267,878
8 Pattonville	\$ 267,155
9 Maplewood	\$ 257,036
10 Lindbergh	\$ 233,088
11 Webster Groves	\$ 221,643
12 Mehville	\$ 218,407
13 Rockwood	\$ 207,482
14 Affton	\$ 187,016
15 Ferguson-Florissant	\$ 126,992
16 Hancock Place	\$ 126,844
17 Hazelwood	\$ 120,413
18 Ritenour	\$ 108,664
19 Bayless	\$ 106,911
20 Normandy	\$ 102,421
21 Riverview Gardens	\$ 43,987
22 Jennings	\$ 43,901

Represents community economic strength

2019 Tax Bill	
Blended Tax Rate	
1 JENNINGS	6.3378
2 Hazelwood	6.2688
3 Riverview Gardens	5.8807
4 NORMANDY SCHOOLS (5.8391
5 MAPLEWOOD-RICHMO	5.7642
6 AFFTON 101	5.4091
7 Ritenour	5.3959
8 Pattonville R-III	5.3488
9 HANCOCK PLACE	5.1757
10 Ferguson-Florissant r-II	5.1411
11 VALLEY PARK	5.0030
12 Webster Groves	4.9562
13 BAYLESS	4.6709
14 UNIVERSITY CITY	4.6106
15 BRENTWOOD	4.5219
16 CLAYTON	4.4992
17 Rockwood r-VI	4.3463
18 Kirkwood R-VII	4.2946
19 Parkway C-2	4.1524
20 Lindbergh Schools	4.0222
21 Mehville R-IX	3.7994
22 Ladue	3.5857

Represents community funding

School Year 2019-20	
Cash Reserve %	
1 Brentwood	68.05
2 Ladue	64.53
3 Kirkwood	55.45
4 Webster Groves	54.95
5 Affton	54.09
6 Maplewood	52.49
7 Clayton	44.42
8 Hancock Place	43.48
9 Pattonville	42.84
10 Ritenour	39.18
11 Mehville	36.69
12 Lindbergh	31.87
13 Jennings	28.19
14 Bayless	27.66
15 Rockwood	25.62
16 Parkway	23.85
17 Valley Park	23.25
18 University City	20.76
19 Hazelwood	20.30
20 Ferguson-Florissant	19.26
21 Riverview Gardens	17.53
22 Normandy	14.37

Represents June 30th cash reserves

(Excludes debt, capital, transportation, food service, student activities)

School Year 2019-20	
Expense per Student	
1 Brentwood	19,111
2 Clayton	18,255
3 University City	15,469
4 Pattonville	14,040
5 Normandy	13,713
6 Ladue	13,361
7 Ferguson-Florissant	13,144
8 Valley Park	12,989
9 Maplewood	12,785
10 Parkway	12,490
11 Webster Groves	12,381
12 Hancock Place	11,718
13 Kirkwood	11,148
14 Hazelwood	11,007
15 Jennings	10,689
16 Affton	10,671
17 Rockwood	10,509
18 Bayless	10,394
19 Ritenour	9,690
20 Mehville	9,592
21 Lindbergh	9,576
22 Riverview Gardens	9,207

Represents student education investment

School Year 2019-20	
Capital Expense per Student	
1 Brentwood	\$ 21,731
2 Normandy	\$ 3,249
3 Pattonville	\$ 2,956
4 Ladue	\$ 2,783
5 Parkway	\$ 2,311
6 Affton	\$ 2,028
7 Rockwood	\$ 1,843
8 Lindbergh	\$ 1,525
9 Clayton	\$ 1,520
10 Webster Groves	\$ 1,010
11 Riverview Gardens	\$ 930
12 Valley Park	\$ 714
13 Mehville	\$ 629
14 University City	\$ 542
15 Maplewood	\$ 516
16 Kirkwood	\$ 476
17 Hancock Place	\$ 469
18 Ferguson-Florissant	\$ 431
19 Bayless	\$ 386
20 Ritenour	\$ 318
21 Hazelwood	\$ 268
22 Jennings	\$ 85

Represents investment in infrastructure.

School Year 2019-20	
Outstanding Debt per Student	
1 Ladue	\$ 31,341
2 Lindbergh	\$ 29,184
3 Brentwood	\$ 28,862
4 Clayton	\$ 27,430
5 University City	\$ 27,059
6 Valley Park	\$ 25,037
7 Maplewood	\$ 20,818
8 Pattonville	\$ 18,222
9 Webster Groves	\$ 15,439
10 Normandy	\$ 12,693
11 Hazelwood	\$ 12,685
12 Parkway	\$ 12,192
13 Hancock Place	\$ 11,686
14 Rockwood	\$ 10,218
15 Bayless	\$ 9,102
16 Affton	\$ 8,227
17 Ritenour	\$ 7,912
18 Ferguson-Florissant	\$ 5,727
19 Jennings	\$ 5,273
20 Riverview Gardens	\$ 4,879
21 Kirkwood	\$ 3,728
22 Mehville	\$ 1,292

Represents investment in infrastructure.

3. REVENUES

Mehlville School District
Budget by Source/Object (Amounts in Thousands)
FY2022

	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014
REVENUE BY SOURCE	Budget	Forecast	Actual						
	<u>Full Year</u>								
Local	\$ 97,368	\$ 90,318	\$ 95,759	\$ 94,030	\$ 92,714	\$ 90,725	\$ 81,377	\$ 79,682	\$ 79,529
County	1,715	1,708	1,789	1,584	1,743	1,643	1,734	1,700	1,705
State	20,849	19,773	21,290	21,351	19,123	18,683	18,767	17,742	17,759
Federal	7,959	7,367	3,134	3,255	3,786	3,757	3,621	3,976	3,780
Other	1,380	38,953	1,512	1,659	1,847	2,191	2,180	2,530	2,708
Total	\$ 129,271	\$ 158,119	\$ 123,484	\$ 121,879	\$ 119,213	\$ 116,999	\$ 107,679	\$ 105,630	\$ 105,481
% Change	-18.2%	29.7%	1.3%	2.2%	1.9%	8.7%	1.9%	0.1%	3.0%
\$ Change	\$ (28,848)	\$ 36,240	\$ 1,605	\$ 2,666	\$ 2,214	\$ 9,320	\$ 2,049	\$ 149	\$ 3,045
		non-reassess		non-reassess		non-reassess		non-reassess	

Key Events

- FY14 - Full day Kindergarten was implemented which increased WADA
- FY14 - Riverview Gardens student tuition revenue started
- FY17 - Prop R revenue netted \$8.1M from 49 cents tax increase (which means revenue increased 8.7% instead of 1.1%)
- FY17 - Prop A revenue of 4 cents replaced the debt service 4 cents (\$664K approx)
- FY20 - Covid 19 shortened the school year to 129 days and resulted in reduced state funding.
- FY21 - Covid related CARES revenue totaled \$1.8M of which \$1.5M covered non-covid operating expenses (gasoline, textbooks...)
- FY21 - Prop S bond proceeds of \$37.7M.

Historical Trend FY12-FY21

Revenue	1.7%	per year trend (10 years), excluding FY21 bond proceeds of \$37.7M
Revenue	1.0%	per year trend (10 years), excluding bond proceeds & FY17 Prop R \$8.1M
CPI %	1.8%	per year inflation average
Inflation Deficit (000's)	\$ (1,015)	per year deficit for Inflation % > Revenue % (revenue % - CPI %, x revenue budget)
Inflation Deficit %	-0.79%	

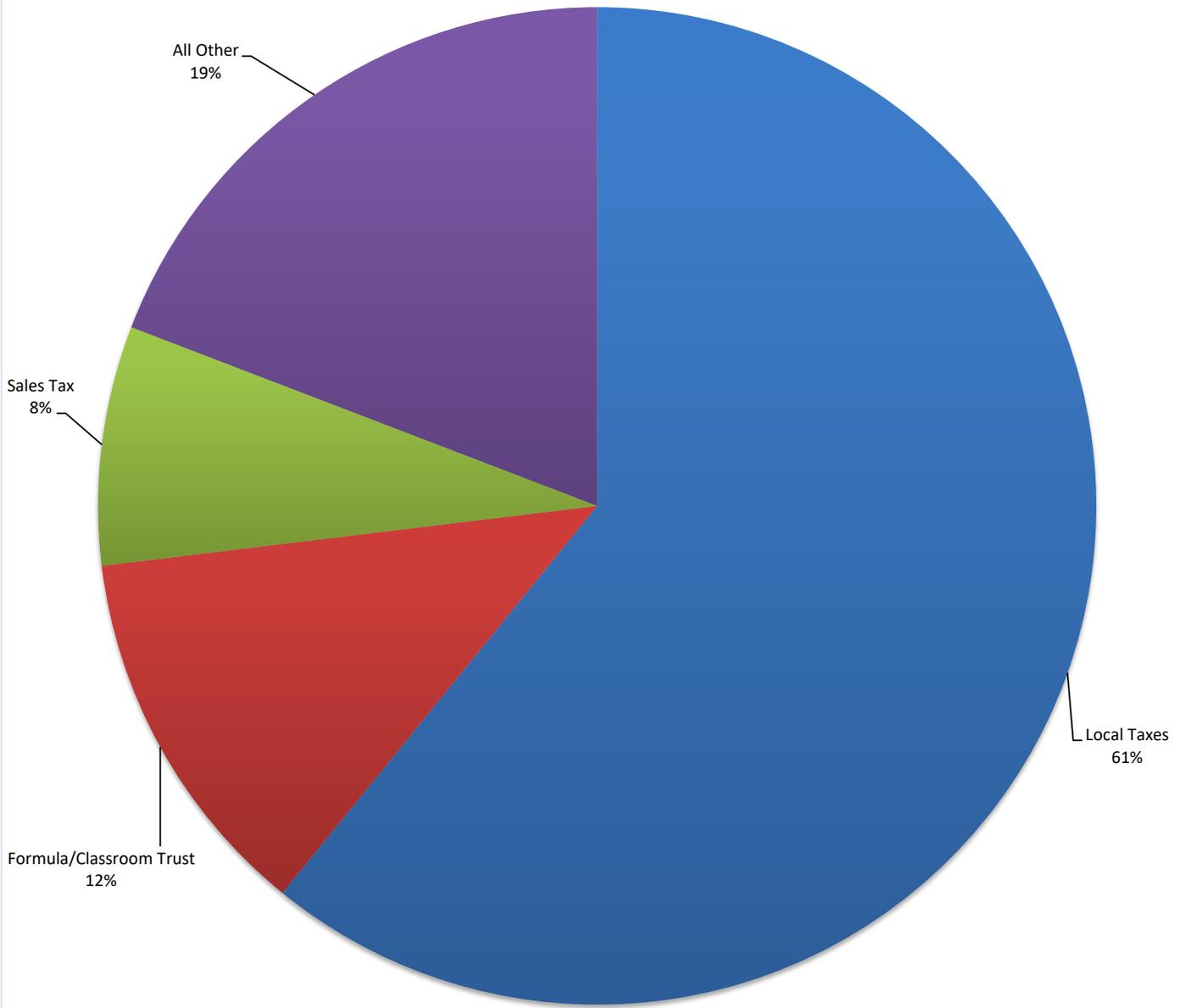
Summary

1. Of 36 revenue line items on the financial statements, 3 lines comprise about 81% of total revenue (local tax, sales tax, and basic formula/classroom trust). **Excluding** one-time **FY21 bond proceeds** of \$37.7M, **FY22 revenue is up \$8.9M**, of which **\$4.6M** is due to ESSER II/III funding. **Appropriated funds** for food service, athletics, and activities **increase \$1.3M**. The remaining **\$3.0M net increase** to general funds is from increases of **\$4.2M local tax**, **\$1.0M formula/classroom trust**, **\$250K community service/contracted transportation**, and **decreases of \$1.8M CARES aid and \$600K VICC**.
2. **Local tax assumptions are** a reassessment year, 1.4% CPI, 10.4% AV increase, \$4.0M new construction, and 96.6% collection. Local tax revenue **increases \$4.2M**, or 5.6%. The increase is due to **\$1.2M for a higher collection %** (95.2% in FY21), **\$2.2M from personal property increasing 19%**, and **\$.8M from increased real estate levy** that is limited to CPI and results in lower tax rates. The AV and tax rates are finalized in September by the county and a budget adjustment is then required.
3. **Sales tax assumes FY21 WADA** of 9,572 (FY20 is 9,647) and FY22 \$1,047 reimbursement per WADA per DESE estimate.
4. **Basic formula/classroom trust assumes 2nd preceding year WADA** of 9,715 based on **240 ADA from upcoming 2021 summer school**, a **\$6,375 SAT** (state adequacy target) **funded 100%**, a **1.089 DVM** (dollar value modifier), and \$85K prior year adjustment. Formula revenue **increases almost \$1.0M, or 6.7%** due to **summer school ADA increasing from 95 (2020) to 240 (2021)**. The increased summer school is based on having 2 sessions and having in-class attendance unlike last year. **171 ADA is the highest ADA the district has had over the last decade**, accomplished in both summers of 2018 and 2019 with one session. **Achieving 240 ADA is a key benchmark to avoid reducing formula revenue.**

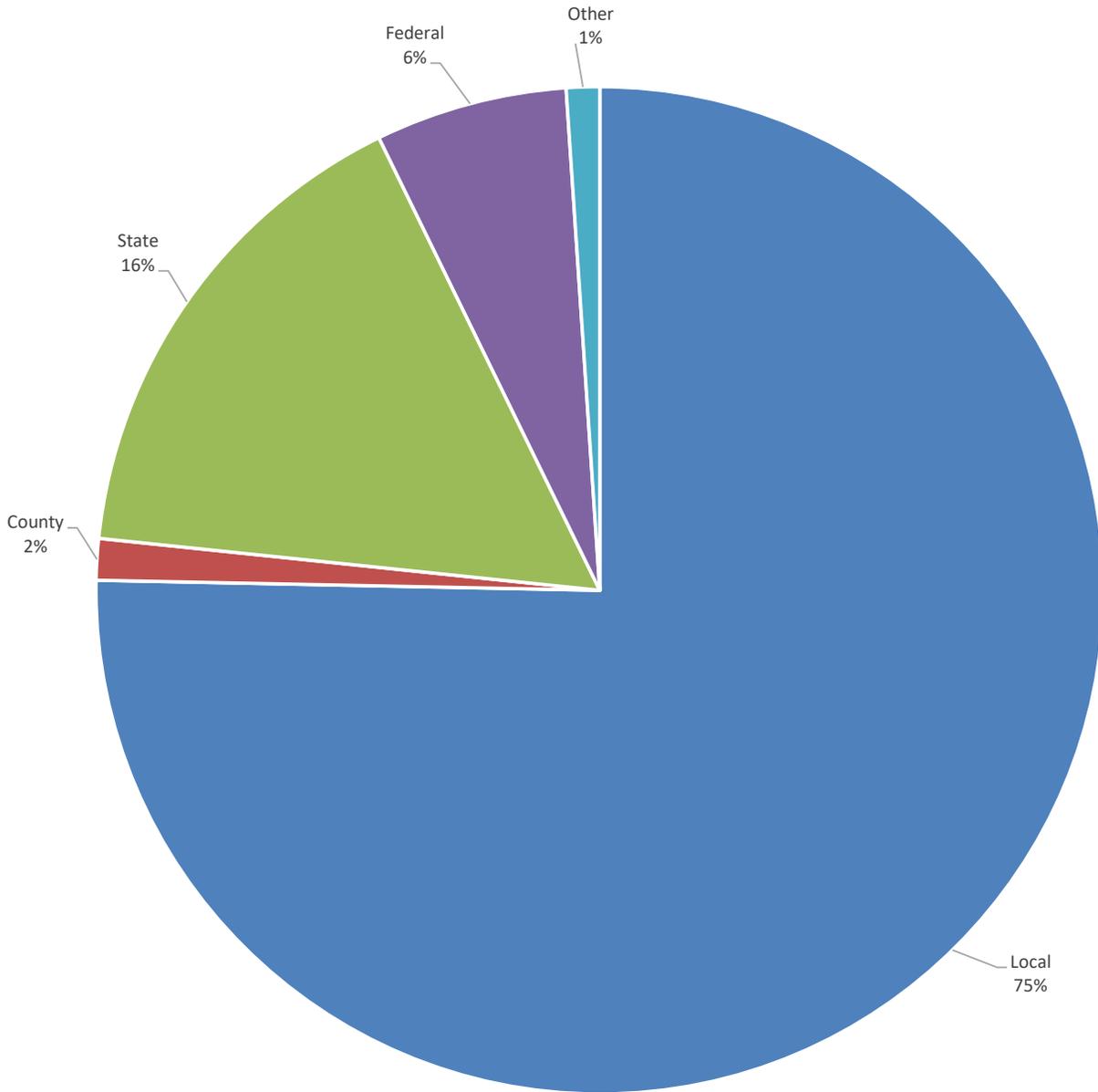
Mehlvile School District
Budget - Revenues
FY2022

REVENUES (000's)	Actual FY2018	Actual FY2019	Actual FY2020	Forecast FY2021	Budget FY2022
Current Taxes	\$ 72,843	\$ 73,363	\$ 76,071	\$ 74,500	\$ 78,675
Delinquent Taxes	833	1,173	1,584	1,175	1,325
Prop C Sales Tax	9,666	9,908	9,709	10,032	10,022
Fin Inst Taxes	179	144	200	81	200
M & M Surtax	1,712	1,687	2,020	1,800	1,700
Earnings on Invest.	458	813	642	42	15
Food Service-Program	1,435	1,550	1,320	115	1,600
Food Service-Non-Pro	681	648	441	31	600
Student Activities	2,170	2,100	1,400	563	1,715
Community Service	408	399	338	195	305
VICC	1,987	1,863	1,752	1,591	996
Other	342	382	282	193	215
Total Local	92,714	94,030	95,759	90,318	97,368
Fines etc	96	80	151	75	75
State Assessed Util	1,647	1,504	1,638	1,633	1,640
Total County	1,743	1,584	1,789	1,708	1,715
Basic Formula	11,462	12,997	13,413	11,200	11,698
Transportation	736	859	780	810	875
Early Childhood	2,859	3,423	3,777	3,938	3,940
Classroom Trust	3,831	3,815	2,996	3,611	4,100
Educational Screen (PAT)	177	203	236	130	178
Career Education	21	20	36	32	21
Food Service	30	28	30	29	30
Enhancement Grant	-	-	-	-	-
Other	7	6	22	23	7
Total State	19,123	21,351	21,290	19,773	20,849
Medicaid	105	125	150	180	150
Vocational Edu (Perkins)	120	115	125	116	120
Early Childhood	399	71	66	73	73
School Lunch	1,336	1,282	1,100	2,122	1,350
School Breakfast	314	312	309	816	355
Title I	996	939	945	1,076	910
Title III & IV	200	139	241	213	146
Title II	305	212	198	125	263
Other	11	60	-	2,646	4,592
Total Federal	3,786	3,255	3,134	7,367	7,959
Sale of Property	24	11	24	23	15
Bond Proceeds	-	-	-	37,709	-
Contracted Educational	625	370	304	241	240
Trans From Others	1,198	1,278	1,184	980	1,125
Total Other	1,847	1,659	1,512	38,953	1,380
GRAND TOTAL	\$ 119,213	\$ 121,879	\$ 123,484	\$ 158,119	\$ 129,271
Inc(Dec) From Prior Year	\$ 2,214 1.9%	\$ 2,666 2.2%	\$ 1,605 1.3%	\$ 34,635 28.0%	\$ (28,848) -18.2%

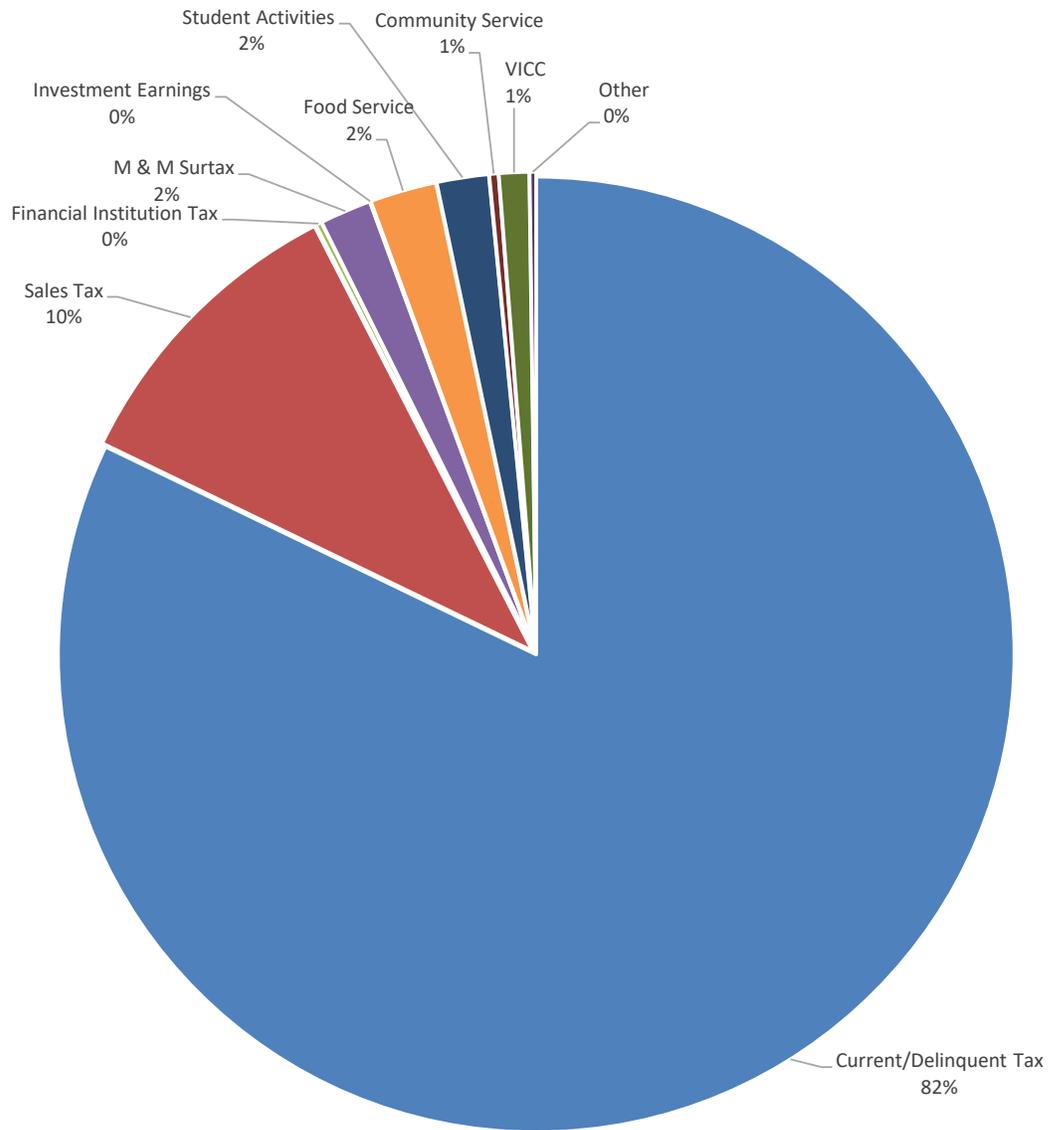
FY2022 Key Revenue Items



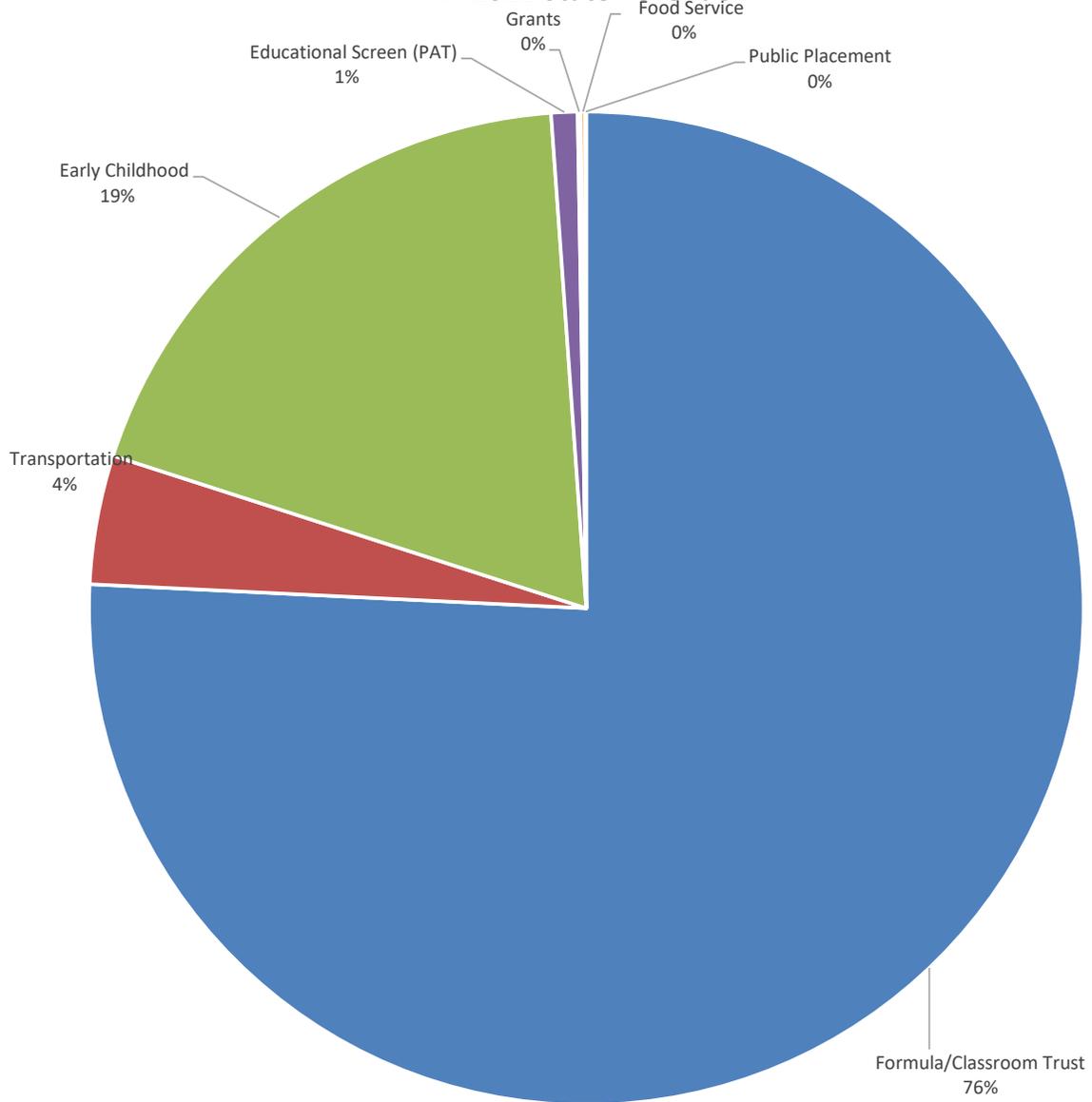
FY2022 Revenue by Source



FY2022 Local Revenue



FY2022 State Revenue



Current Taxes - Assessed Value History (000's)

<u>Tax Year</u>	<u>FY</u>	<u>Residential</u>	<u>Ag</u>	<u>Commercial</u>	<u>Personal Property</u>	<u>Total</u>	<u>Change</u>	<u>CPI %</u>	<u>Rev \$ Inc(dec)</u>	<u>Rev % Inc(dec)</u>
2006	2007	1,090,672	343	242,435	259,593	1,593,043				
2007	2008	1,315,877	352	285,847	257,854	1,859,930	16.8%			
2008	2009	1,328,700	353	291,043	264,313	1,884,409	1.3%			
2009	2010	1,206,410	491	308,428	260,011	1,775,340	-5.8%			
2010	2011	1,209,229	335	306,391	233,878	1,749,833	-1.4%			
2011	2012	1,167,548	338	291,696	231,362	1,690,944	-3.4%	1.50%	(626)	-1.03%
2012	2013	1,171,524	336	291,139	246,962	1,709,961	1.1%	3.00%	969	1.61%
2013	2014	1,124,462	293	289,074	240,345	1,654,174	-3.3%	1.70%	(813)	-1.33%
2014	2015	1,128,456	293	285,069	246,776	1,660,594	0.4%	1.80%	412	0.68%
2015	2016	1,153,014	176	295,237	242,879	1,691,306	1.8%	0.80%	842	1.38%
2016	2017	1,156,952	176	296,066	257,980	1,711,174	1.2%	0.70%	9,365	15.17%
2017	2018	1,240,240	174	315,007	259,056	1,814,477	6.0%	2.10%	1,746	2.46%
2018	2019	1,250,491	174	315,805	259,073	1,825,543	0.6%	2.10%	520	0.71%
2019	2020	1,438,917	188	343,899	268,426	2,051,430	12.4%	1.90%	2,708	3.69%
2020	2021	1,441,799	188	342,081	272,862	2,056,930	0.3%	2.30%	TBD	TBD
March 2021 Assessed Value										
2021	2022	1,549,562	186	397,327	324,091	2,271,166	10.4%	1.40%		

FY12-21 Avg **2.37%** **-6.31%** **1.79%** **1.85%** **2.20%**

• 1 cent tax: FY22 = \$219K revenue budget, FY21 = \$196K revenue estimate, FY20 = \$200K (AV / \$100 * .01 * 97% collection)

• Odd number tax years are reassessment years / even years are non-reassessment

• Last 6 reassessment years ("odd" tax years) = 1.3% average increase, 3 (+) years, 3 (-) years

• Last 6 non-reassessment years ("even" tax years) = .4% average increase, 5 (+) years, 1 (-) year

• After 2008, AV declined and took 11 years to surpass 2008 amounts.

• Local taxes comprise over 60% of the total revenue budget

Local Taxes - FY22 Budget (Tax Year 2021)

State Auditor Tax Calculation:

		(Tax 2020)	(Tax 2021)	
		<u>FY21 Actual</u>	<u>FY22 Budget</u>	<u>Inc (Dec)</u>
State	Blended Tax Rate - Permanent	\$ 3.7703	\$ 3.5498	
State	Blended Tax Rate - Prop A Temporary	0.0353	0.0348	
State	Total Tax Rate	\$ 3.8056	\$ 3.5846	(0.22)
County	Assessed Value (000's)	2,056,930	2,271,166	10.4%
County	New Construction (000's)	4,456	4,035	
State	CPI Index	2.30%	1.40%	
	Tax Levied (000's)	78,279	79,019	0.9%
	Collection %	95.17%	99.56%	
	(3 yr avg = 97.01%, 10 yr avg = 96.89%)			
		(forecast)	(budget)	
	Tax Revenue (000's)	74,500	78,675	\$ 4,175 Change \$ 5.6% Change %

Note 1) The 2020 blended tax rate of \$3.81 **rank 21st out of** 22 county districts (Ladue is lower).

Note 2) IF: AV > 0% but < CPI % Then: tax rate is unchanged (residential and commercial)
 IF: AV < 0% Then: tax rate increases (residential and commercial)
 IF: AV > CPI % Then: tax rate decreases (residential and commercial)
 Personal property increase/decrease and new construction are taxed without limitations.

Note 3) **FY22 tax revenue budget increases \$4.2M, or 5.6% increase. The increase is due to \$1.2M for the higher collection %, \$2.2M from personal property increasing 18.8%, and \$.8M from increased real estate levy that is limited to CPI and resulting lower tax rates.**

Basic Formula/Classroom Trust

<u>Formula Calculation</u>	Actual FY19	Actual FY20	Forecast FY21	Budget FY22	Inc (Dec)
WADA (note 2)	9,907.0	9,906.8	9,573.2	9,715.2	142
SAT (note 3)	\$ 6,308	\$ 6,375	\$ 6,375	\$ 6,375	-
District Total	62,493,312	63,156,009	61,029,086	61,934,081	
Dollar Value Modifier	1.095	1.092	1.089	1.089	-
District Total Modified	68,430,176	68,966,362	66,460,675	67,446,214	
Less: Local Effort sub-total	(51,563,079)	(51,563,079)	(51,563,079)	(51,563,079)	
Funding %	100%	95.20%	100.00%	100.00%	
State Funding	16,867,097	16,568,688	14,897,596	15,883,135	
Less: PY Adjustment	(59,199)	(159,584)	(86,288)	(85,000)	
Total Revenue	16,807,898	16,409,104	14,811,308	15,798,135	
	1.7%	-2.4%	-9.7%	6.7%	
				Inc (Dec) 986,828	

Note 1 Summer school 2020 ADA is 95.0. 2021 summer ADA is estimated at 240 (June plus July sessions). If summer school remained at 95 ADA, revenue would be \$1.0M less (about \$7K per student).

Note 2 WADA (highest of current, 1st preceding, or 2nd preceding year) is based on the 2nd preceding year FY20. FY22 ADA assumes 8,855, decreasing 75 from FY21 estimate of 8,930 based on the last 6 years average. WADA is increased by the amount that free/reduced lunch counts and LEP counts exceed their thresholds (ADA times the threshold %). Thus, if thresholds decrease then WADA increases due to higher qualifying counts and vica versa. Thresholds are assumed to be the same in FY22 as in the current year.

Note 3 State Adequacy Target: FY21 basis is \$6,375 per DESE. FY22 budget assumes \$6,375 per DESE.

Note 4 The dollar value modifier assumes 1.089, the same as the current year.

Basic Formula/Classroom Trust - 2nd Preceding Year WADA

	FY21 (2nd Prior)	FY22 (2nd Prior)	FY22 (1st Prior)	FY22 (Current)
	<u>FY19 WADA</u>	<u>FY20 WADA</u>	<u>Diff</u>	<u>FY21 WADA</u>
Regular Term ADA	8,981.9	9,005.0	23	8,930.0 Est
Summer School ADA	171.8	171.5		240.0 Est
	<u>June 2018</u>	<u>June 2019</u>		<u>June 2020</u>
Total ADA	9,153.7	9,176.5		9,025.0
				<u>June 2021</u>
				9,095.0
FRL Count (January)	2,320.16	2,470.55	150	2,667.00 Est
FRL Threshold %	31.42%	31.42%		29.45%
FRL ADA	-	-		2.3
LEP Count (October MOSIS file, screen 2)	1,056	1,013		1,015 Est
LEP Threshold %	2.50%	2.50%		2.07%
LEP ADA	496.3	470.2	(26)	496.9
Total FRL+IEP+LEP	496.3	470.2		499.2
WADA	9,650.0	9,646.7		9,524.2
Less: Summer School	(171.8)	(171.5)		(95.0)
WADA - Summer School	9,478.2	9,475.2		9,429.2
Plus: Actual Summer School 2020	95.0			
Plus: Est. Summer School 2021		240.0		240.0
Basic Formula WADA	9,573.2	9,715.2	142	9,669.2

Note: FY22 budget uses the 2nd preceding year FY20 WADA and June 2021 summer school ADA estimate.
 FY21 revenue used 2nd preceding year FY19 WADA and June 2020 summer school ADA actual.
 This data is presented for comparative purposes to analyze changes in WADA.

Prop C Sales Tax

(WADA excludes VICC and Riverview Gardens)

Year	Per WADA	Inc(Dec)	WADA	Inc(Dec)	Inc(Dec)	(Note 1)			
						Budget	Revenue	Inc(Dec)	Inc(Dec)
FY22	\$ 1,047	0.7%				Budget	10,021,570	\$ (10,998)	-0.1%
FY21	\$ 1,040	3.4%	9,571.7	(75.0)	-0.78%	Forecast	10,032,568		
FY20	\$ 1,006	0.1%	9,646.7	(4.5)	-0.05%		9,708,490		
FY19	\$ 1,005	1.7%	9,651.2	(205.9)	-2.09%		9,907,795		
FY18	\$ 988	0.9%	9,857.1	74.8	0.76%		9,666,248		
FY17	\$ 979	3.3%	9,782.3	51.1	0.52%		9,529,115		
FY16	\$ 948	2.9%	9,731.2	(81.7)	-0.83%		9,299,809		
FY15	\$ 921	4.2%	9,813.0	(96.7)	-0.98%		9,128,563		
FY14	\$ 884	5.9%	9,909.7	323.0	3.37%		8,460,646		
FY13	\$ 835	0.4%	9,586.7	63.2	0.66%		7,939,102		
FY12	\$ 832	7.1%	9,523.4	(15.2)	-0.16%		7,957,000		
FY11	\$ 777	1.7%	9,538.7				7,380,000		
FY10	\$ 764	-5.0%							
FY09	\$ 804	-4.9%							
FY08	\$ 845	-1.4%							
FY07	\$ 857								

1.24% Avg annual increase FY07 - FY20 (14 years)
2.91% Avg annual increase FY11 - FY20 (10 years)

Assumptions:

- WADA is estimated to decrease 75 or .8%. The 6 year average change (FY15 - FY20) is .45% decrease.
- FY22 per WADA reimbursement is estimated at \$1,047 per DESE.
- Sales tax comprises about 8% of the total revenue budget
- \$1 per WADA reimbursement = approximately \$9.6K revenue, thus a \$10 variance is almost \$100K

Note 1: Revenue = per WADA reimbursement times prior year WADA.

Prop C Sales Tax

Per WADA Budget

	\$ 1,040	Current Year Per WADA Estimate
x	0.7%	Business Growth
=	\$ 1,047	FY22 Per WADA Estimate

Budget Calculation

	\$ 1,047	FY22 Per WADA (1.5% increase)
x	9,572	FY21 WADA Estimate (.8% decrease)
=	10,022	FY22 Revenue Budget (000's)

\$ 10,033 FY21 Revenue Forecast (000's)

\$ (11)	Inc(dec)
-0.1%	

**Mehlville School District
Assessed Value (000's)**

<u>Tax Year</u>	<u>FY</u>	<u>Residential</u>	<u>Aq</u>	<u>Commercial</u>	<u>Personal Property</u>	<u>Total</u>	<u>Change</u>	<u>Tax Collected</u>
2021 Final	2022							
2021 July	2022							
2020 Budget	2022	1,549,562	186	397,327	324,091	2,271,166	10.4%	78,675,000
2020 Final	2021	1,441,800	188	342,081	272,862	2,056,931	0.3%	74,500,000
2020 July	2021	1,441,610	188	346,225	263,241	2,051,264	0.0%	74,200,000
2020 Budget	2021	1,446,111	189	345,619	269,768	2,061,687	0.5%	74,200,000
2019	2020	1,438,917	188	343,899	268,426	2,051,430	12.4%	76,071,454
2018	2019	1,250,491	174	315,805	259,073	1,825,543	0.6%	73,363,331
2017	2018	1,240,240	174	315,007	259,056	1,814,477	6.0%	72,843,289
2016	2017	1,156,952	176	296,066	257,981	1,711,175	1.2%	71,097,110
2015	2016	1,153,014	176	295,237	242,879	1,691,306	1.8%	61,731,661
2014	2015	1,128,456	293	285,069	246,776	1,660,594	0.4%	60,890,233
2013	2014	1,124,462	293	289,074	240,345	1,654,174	-3.3%	60,477,570
2012	2013	1,171,524	336	291,139	246,962	1,709,961	1.1%	63,604,406
2011	2012	1,167,548	338	291,696	231,362	1,690,944	-3.4%	62,743,362
2010	2011	1,209,229	335	306,391	233,878	1,749,833	-1.4%	63,555,126
2009	2010	1,206,410	491	308,428	260,011	1,775,340	-5.8%	61,744,409
2008	2009	1,328,700	353	291,043	264,313	1,884,409	1.3%	62,821,290
2007	2008	1,315,877	352	285,847	257,854	1,859,930	16.8%	62,189,936
2006	2007	1,090,672	343	242,435	259,593	1,593,043	2.8%	58,437,867
2005	2006	1,065,565	453	236,426	246,658	1,549,102	13.2%	57,388,129
2004	2005	929,188	488	195,355	243,885	1,368,916	0.7%	55,998,552
2003	2004	\$ 910,444	\$ 525	\$ 198,909	\$ 250,064	\$ 1,359,942		\$ 52,926,546

Note 1> Odd years are reassessment years.

MEHLVILLE SCHOOL DISTRICT ADJUSTED TAX LEVY RATE HISTORY

BY FUND		GENERAL	TEACHERS	COPS	CAPITAL	DEBT SERVICE	TOTAL	
TAX YEAR								
2021 Prop A					0.0348		0.0348	Permanent + Prop A 3.5846
2021 Final		1.2123	2.0500	-	0.1675	0.1200	3.5498	
2021 July		1.2123	2.0500	-	0.1675	0.1200	3.5498	
2021 Budget		1.2123	2.0500	-	0.1675	0.1200	3.5498	

2020 Prop A					0.0353		0.0353
2020		0.9878	2.3300	0.4525	-	-	3.7703
2019 Prop A					0.0353		0.0353
2019 **		1.3641	1.9400	0.4500	0.0100	-	3.7641
2018 Prop A					0.0391		0.0391
2018		1.4489	2.1300	0.5100	0.0200	-	4.1089
2017 Prop A					0.0391		0.0391
2017 **		1.3939	2.1700	0.5100	0.0300	-	4.1039
2016 Prop A					0.0400		0.0400
2016		1.6642	2.0300	0.5100	0.0300	-	4.2342
2015 **		1.0439	2.1600	0.5100	0.0400	0.0400	3.7539
2014		1.2200	2.0599	0.4700	0.0320	0.0320	3.7819
2013 **		1.2000	2.0600	0.4700	0.0310	0.0310	3.7610
2012		1.1661	2.0400	0.4500	0.0320	0.0320	3.6881
2011 **		1.1606	2.0300	0.4425	0.0330	0.0330	3.6661
2010 Recoup		1.1089	1.9973	0.4401	0.0300	0.0300	3.5763
2009 **		1.0446	1.9305	0.4231	0.0300	0.0300	3.4282

** Reassessment year

(Form A line 48/51 - Line 52 rollback + Form C line 12 debt service)

BY PROPERTY CLASS	3.4397	4.4321	3.3723	4.5374	3.5846				Form C, Line 12
Tax Rate Ceiling	3.4047	4.3921	3.3423	4.4974	Form C, line 12 +				
Temporary Ceiling	0.0350	0.0400	0.0300	0.0400	Form A, line 61				
Tax Year	Residential	Agriculture	Commercial	Pers Property	Blended (+DS)	Assessed Valuation	AV % Inc(Dec)	Form A, line 52 Rollback	Debt Service
2021 Prop A	0.0350	0.0400	0.0300	0.0400	0.0348				
2021 Final	3.4047	4.3921	3.3423	4.4974	3.5498	\$ 2,271,166,380	10.4%	0.1200	0.1200
2021 July	3.4047	4.3921	3.3423	4.4974	3.5498	\$ 2,271,166,380	10.4%	0.1200	0.1200
2021 Budget	3.4047	4.3921	3.3423	4.4974	3.5498	\$ 2,271,166,380	10.4%	0.1200	0.1200
2020 Prop A	0.0340	0.0380	0.0370	0.0400	0.0353				
2020	3.6191	4.3276	3.8271	4.4974	3.7703	\$ 2,056,930,580	0.3%	-	
2019 Prop A	0.0340	0.0380	0.0370	0.0400	0.0353	(This tax will sunset after 2025)			
2019	3.6197	4.3318	3.7958	4.4974	3.7641	\$ 2,051,430,450	12.4%	-	
2018 Prop A	0.0390	0.0400	0.0390	0.0400	0.0391	(This tax will sunset after 2025)			
2018	4.0504	4.5806	4.0215	4.4974	4.1089	\$ 1,825,543,180	0.6%	-	
2017 Prop A	0.0390	0.0400	0.0390	0.0400	0.0391	(This tax will sunset after 2025)			
2017	4.0515	4.5806	3.9863	4.4974	4.1039	\$ 1,814,476,950	6.0%	-	
2016 Prop A	0.0400	0.0398	0.0400	0.0400	0.0400	(This tax will sunset after 2025)			
2016	4.2146	4.5806	4.0814	4.4974	4.2342	\$ 1,711,175,010	1.2%	-	
2015	3.7388	4.1000	3.5970	4.0161	3.7539	\$ 1,691,306,370	1.8%	0.0400	
2014	3.7621	4.0919	3.6641	4.0081	3.7819	\$ 1,660,594,330	0.4%	0.0320	
2013 Note 2	3.7610	4.0910	3.5727	3.9871	3.7610	\$ 1,654,174,190	-3.3%	0.0310	
2012	3.6494	4.0920	3.5716	4.0081	3.6881	\$ 1,709,961,760	1.1%	0.0320	
2011 Note 1	3.6634	4.0897	3.4372	3.9678	3.6661	\$ 1,690,944,000	-3.4%	0.0330	
2010	3.5470	4.0900	3.3947	3.9648	3.5763	\$ 1,749,833,000	-1.4%	0.0300	
2009	3.4522	2.9289	2.8935	3.9648	3.4282	\$ 1,775,340,000	-5.8%	0.0300	

Note: Tax rate ceiling excludes debt service rate, but yearly tax rates do include debt service amounts.

Note 1>	-	-	0.1145	0.0413	0.0254	Voluntary Reduction			
Note 2>	0.0200	-	0.0200	0.0200	0.0200	Voluntary Reduction, reversed next year.			

4. EXPENSES

Mehlville School District
Budget by Source/Object (Amounts in Thousands)
FY22

EXPENDITURE BY OBJECT	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014
	Budget	Forecast	Actual						
	Full Year								
Salaries	\$ 75,540	\$ 69,995	\$ 68,046	\$ 66,310	\$ 63,858	\$ 62,340	\$ 59,885	\$ 62,356	\$ 61,096
Benefits	22,500	20,683	20,107	19,844	19,271	18,938	18,352	19,054	18,127
Salaries & Benefits	98,040	90,678	88,153	86,154	83,129	81,278	78,237	81,410	79,223
Purchased Services	7,114	5,675	5,742	6,530	6,165	5,621	4,659	4,509	4,408
Supplies	12,873	9,174	10,239	12,091	12,067	11,941	10,099	10,942	10,656
Capital	16,022	4,405	5,912	5,019	5,753	4,023	890	2,055	1,561
Debt Service	783	12,424	11,793	10,933	9,434	11,959	9,471	9,249	9,190
Total	\$ 134,832	\$ 122,356	\$ 121,839	\$ 120,727	\$ 116,548	\$ 114,822	\$ 103,356	\$ 108,165	\$ 105,038
% Change	10.2%	0.4%	0.9%	3.6%	1.5%	11.1%	-4.4%	3.0%	5.4%
\$ Change	\$ 12,476	\$ 517	\$ 1,112	\$ 4,179	\$ 1,726	\$ 11,466	\$ (4,809)	\$ 3,127	\$ 5,366

Key Events

Salaries have been frozen in FY95, FY09, FY13, and FY16

FY16 - incurred \$4M cuts before Prop R increases for FY17 (\$8.1M revenue increase from Prop R)

FY17 - expenses increased due to Prop R funds available of \$8.1M

FY18 - MOSAIC school of innovation was started adding \$450K recurring costs, \$150K start-up operating costs, and \$100K capital costs excluding food service capital costs of \$375K.

FY19 salaries include certified staff receiving 1 step, channels, \$500 base addition, Tier 3 \$100 increase, and 6 math specialists.

FY20 - Covid 19 shortened the school year to 129 days. Staff continued to be paid.

FY21 - Covid resulted in ELE, MS, and HS having different calendars for at school, blended school/home, and connected at home.

Historical Trend FY12-FY21

Expense **2.3%** per year trend (10 years)

Summary

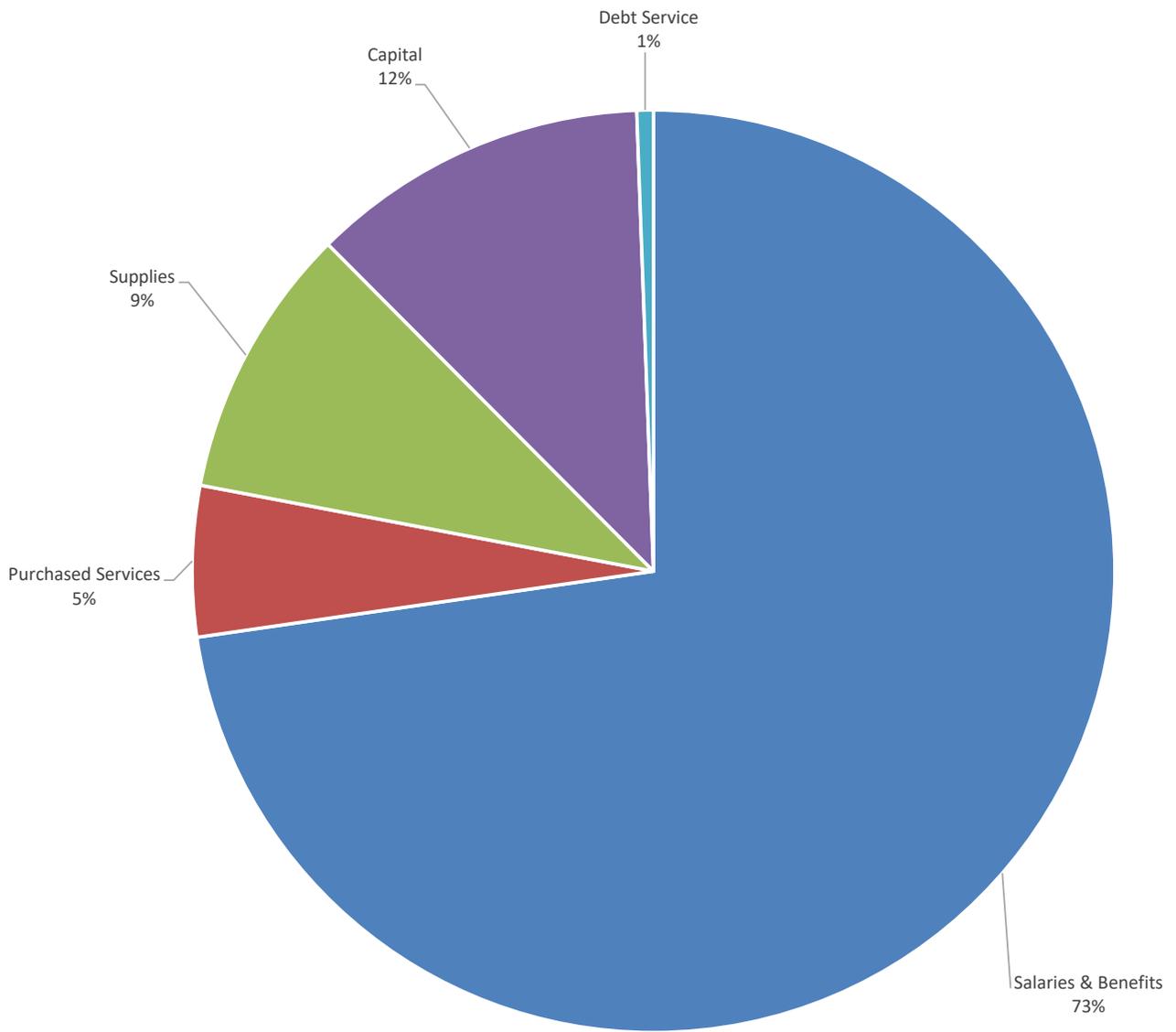
- 85% of total expense is due to salaries and benefits (73%) and capital items (12%).
- The FY22 budget **assumes full class attendance** compared to FY21 combinations of at school, blended & connected at home.
- FY22 expense is **up \$12.5M, or 10.2%** compared to FY21 forecast. Capital cost increases **\$11.6M** due to Prop S projects, while debt decreases **\$11.6M** due to zero COP debt. Appropriated funds (food service, athletics, activities) increase **\$1.7M** due to full year attendance assumptions. **\$4.4M** operating expenses are funded by ESSER II/III (**\$3.0M salary/benefits** and **\$1.4M service/supplies**). The remaining **\$6.4M** operating expense increase is **\$4.4M** salaries/benefits, **\$750K** electric/gas, **\$500K** PD, **\$300K** textbooks, **\$200** contracted transportation (**offset by revenue increase**), and **\$175K SRO's**.
- Certified salary** increases \$4.6M, or 8.4%. **\$2.3M of the increase is for ESSER funded staff**, including 34 interventionists. \$1.7M is a **3.9% increase for returning teachers** receiving a step plus \$1,000 added to the base. **\$270K is for PD** restored to pre-covid levels, **\$138K for a 2.7% admin staff** increase, and **\$125K additional for sub teachers** due to rate increases. Excluding ESSER salaries and PD restoration, the **increase would be 3.7%**. **Classified salary increases \$992K, or 6.3%**. **\$83K is for ESSER funded staff**. **\$722K is a 5.1% increase** for hourly staff receiving 1 step plus \$400K added to the base. The other **\$150K** assumes more open positions will be filled, which is the reason for adding to the base to be more competitive and reduce open positions.
- Health insurance increased \$825K** due to \$450K for anticipated rate increases, and \$274K for 34 interventionists funded by ESSER, plus additional for filling more open positions.
- Certain FY21 expenses were reduced if students were not in class**, such as **bus gasoline**, **electric/heating bills**, **SRO's** and contracted **transportation**. With **FY22 assuming in class attendance every day**, these costs are higher.

**Mehlville School District
Budget - Expenses
FY2022**

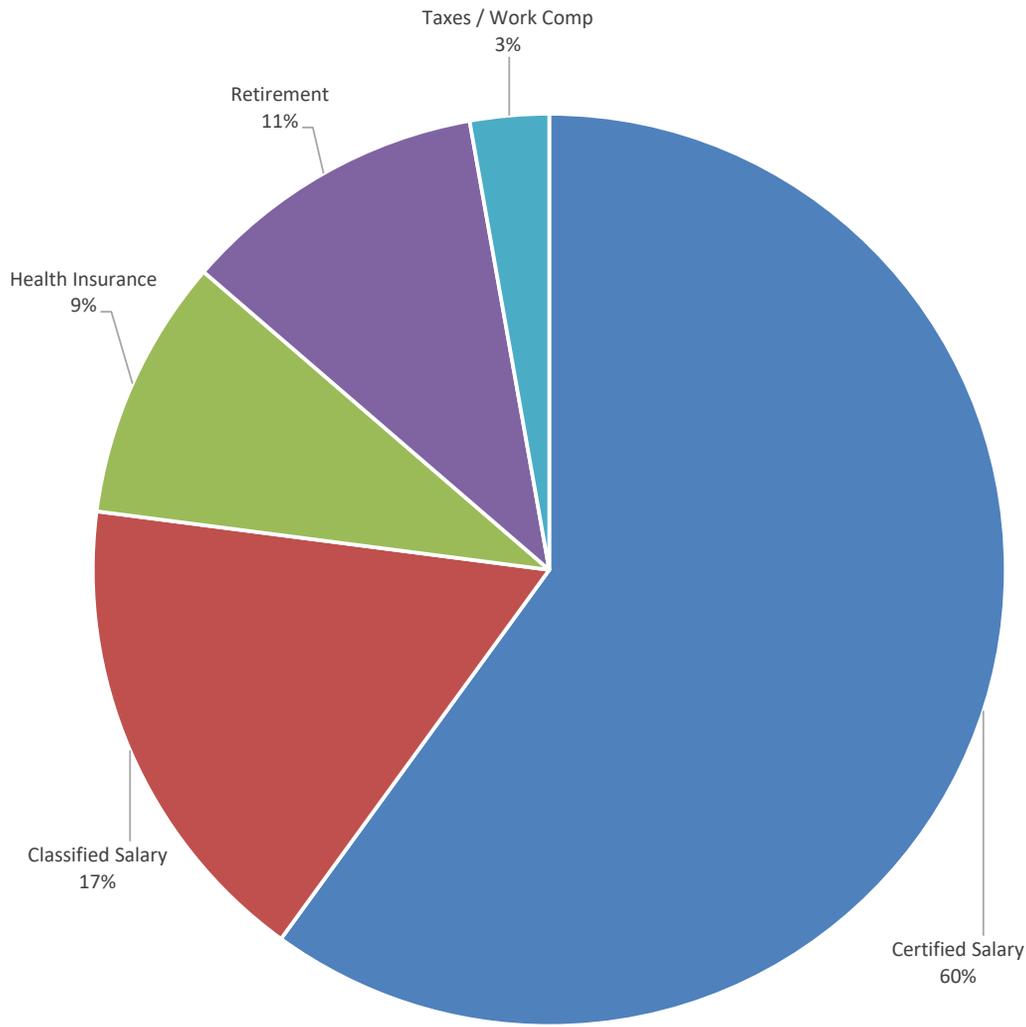
Exp By
OBJECT

EXPENSES (000's)	Actual FY2018	Actual FY2019	Actual FY2020	Forecast FY2021	Budget FY2022	
Certified Salaries	\$ 48,884	\$ 51,110	\$ 52,581	\$ 54,270	\$ 58,823	8.4%
Non-Certified Salaries	14,974	15,200	15,465	15,725	16,717	6.3%
Total Salaries	63,858	66,310	68,046	69,995	75,540	7.9%
Teacher Retirement	7,706	7,990	8,205	8,500	9,319	
Non-Teacher Retirement	1,102	1,160	1,185	1,250	1,342	
Social Security	965	1,001	1,011	1,025	1,076	
Medicare	892	928	951	980	1,052	
Medical-Dental Etc	8,167	8,292	8,276	8,275	9,100	
Work Comp/Unemploy	439	473	479	653	611	
Total Benefits	19,271	19,844	20,107	20,683	22,500	8.8%
Tuition	487	375	383	837	515	
Professional Services	748	756	707	633	1,192	
Audit	13	13	13	13	13	
Technical Services	365	548	312	473	522	
Legal Services	56	31	11	20	25	
Property Services	1,376	1,552	1,582	1,410	1,738	
Contracted Trans	453	404	234	150	375	
Professional Meetings	906	1,053	690	332	875	
Property Insurance	419	427	441	468	487	
Liability Insurance	427	426	438	467	486	
Fidelity	1	1	-	1	-	
Other Purch Services	914	944	931	871	886	
Total Purchased Services	6,165	6,530	5,742	5,675	7,114	25%
General Supplies	2,054	2,079	2,087	2,189	2,227	
One - to - One	650	919	858	783	785	
Regular Textbooks	1,295	1,501	837	947	1,266	
Library Books	162	169	150	105	115	
Periodicals	23	34	45	47	33	
Food Supplies	1,607	1,596	1,404	1,007	1,715	
Energy	2,686	2,717	2,249	2,048	2,808	
Other	3,590	3,076	2,609	2,048	3,924	
Total Supplies	12,067	12,091	10,239	9,174	12,873	40%
Building	3,193	2,807	3,825	3,150	14,810	
Site Improvement	680	675	877	-	-	
Equip- General	658	623	311	433	322	
Equip- Instructional	178	197	207	214	150	
Vehicles	86	200	105	116	229	
School Buses	958	517	587	492	511	
Total Capital	5,753	5,019	5,912	4,405	16,022	264%
Principal	8,457	10,103	11,303	12,147	-	
Interest	964	815	478	270	782	
Other Debt Service	13	15	12	7	1	
Total Debt Service	9,434	10,933	11,793	12,424	783	-94%
TOTAL ALL	\$ 116,548	\$ 120,727	\$ 121,839	\$ 122,356	\$ 134,832	10%
Inc(Dec) From Prior Year	\$ 1,726 1.5%	\$ 4,179 3.6%	\$ 1,112 0.9%	\$ 517 0.4%	\$ 12,476 10.2%	

FY22 Expense by Object



FY22 Salaries & Benefits



Certified Salaries - FY22 Budget (000's)

FY21 Forecast	FY22 Budget
------------------	----------------

Admin - Certified

5,095,500 CY Contract (includes PAT)

- Pay Restructure

- FTE +/-

138,000 Increase

2.7% Note 4

5,030,000

5,233,500

Admin - Certified

Teacher/Extended

44,310,000 FY21 Non-retirees

1,850,000 FY21 Retirees

46,160,000 FY21 Total Contract

117,000 FY21 Extended

46,277,000 Total Teacher Pay

1,003,000 Step Increase

737,000 Base/Tier Addition \$1,000, 3.9% raise for returning staff

1,740,000 Non-retiree increase

3.9% Note 4

(673,000) Retirement Savings

225,000 Channel Changes

(30,000) Work leave deductions

100,000 FTE +/- plus 2

4,000 Extended Days

Note 3 **1,849,000** ESSER funding

3,215,000 Total increase

6.9% Note 4

46,295,000

49,492,000

Teacher/Extended

329,000 **321,000** Teaching Other (Dept head, overload, music/strings, SCOPE night school, ISS)

575,000 **699,900** Sub Teacher - Sick Leave (20% rate increase)

Note 1 32,000 **380,600** Sub Teacher - Training (PD increase + \$78K ESSER)

Note 2 1,894,000 **2,580,000** Supplemental (\$343K ESSER)

115,000 **116,000** Unused Leave - Vacation/Sick

54,270,000

58,823,000

Certified Total

4,553,000 Increase from CY

8.4% % increase

Note 1) Sub-teacher pay increased due to pre-covid restored professional development and ESSER funding.

Note 2) Supplemental pay increased due to ESSER funding, restored activity worker, and increased summer school.

Note 3) ESSER funding comprises \$2,270K of the total increase noted above.

Note 4) Core raises are 3.9% for returning teachers and 2.7% for admin staff. Remaining raises are due to ESSER funding or restoring pre-covid expenses such as professional development, which significantly increases overall cost % increases.

Classified Salaries - FY22 Budget (000's)

FY21 Forecast	FY22 Budget						
		<u>Admin - Classified</u>					
		1,356,000 CY Contract					
		- Pay Restructure					
		- FTE +/-					
		37,000 Increase	2.7%				
1,356,000	1,393,000	Admin - Classified					
		<u>Hourly Staff</u>					
		14,239,000 CY Forecast					
		322,000 Step	2.3%				
		400,000 Base additions	2.8%				
		- FTE +/-					
		150,000 Open Positions Filled					
		83,000 ESSER Transportation					
14,239,000	15,194,000	Hourly Staff					
130,000	130,000	Unused Leave - Vacation/Sick					
15,725,000	16,717,000	Classified Total					
<table border="0" style="margin: auto;"> <tr> <td style="background-color: yellow; padding: 2px;">992,000</td> <td>Increase from CY</td> </tr> <tr> <td style="background-color: yellow; padding: 2px;">6.3%</td> <td>% increase</td> </tr> </table>		992,000	Increase from CY	6.3%	% increase		
992,000	Increase from CY						
6.3%	% increase						

Note 1) Core raises are 5.1% for hourly staff (step + base adds) and 2.7% for admin staff. Base additions are necessary to be more competitive. ESSER funding and filling more open positions cause total % increase to be higher. The district needs continuing substantial increases to hourly staff rates. A salary target amount should be calculated and a multi-year budget strategy developed.

5. CAPITAL

Mehllville School District
5 Year Capital Plan - FY21 Budget

FY2021	G.O. Bond		(49 cents)		(3.7 cents)		COP	
	Regular	Prop S	Prop R	Prop A	Reallocation	Total		
Actual beginning balance @6/30/2020	168,624		15,666	30,308		214,598		
Budgeted revenue	1,393,251			720,749		2,114,000		
G.O. Bond Issue received 6/3/2021		37,708,737				37,708,737		
Transfer from COP Fund	85,720							
Transfers from Food Service	120,174					120,174		
Transfers from the General Fund	2,900,000		1,750,000			4,650,000		
Total Funds Available	4,667,769	37,708,737	1,765,666	751,057	-	44,893,229		

Summer 2020 Work (Budget FY21)	Budget	Estimate	Estimate	Estimate	Estimate	Total	
Hagemann HVAC(entire school)				2,500		2,500	
MHS Roofing (885 squares)			636,870	312,838		949,708	
Bernard Roofing (753 squares)			600,000	20,793		620,793	
Classroom Connector			22,880			22,880	
Beasley Music Room Carpet			7,785			7,785	
Forder Music Room Carpet			6,486			6,486	
MHS Boiler Repair			19,958			19,958	
Trautwein Chiller Pipe Repair			27,299			27,299	
Buerkle Waterproof Exterior Walls			78,811			78,811	
Small Projects	2,783					2,783	
FY22 Roofing Permits			4,559	1,469		6,028	
Ionizers	138,211					138,211	
Building Access Keypads			39,453			39,453	
Property: 5501 Milburn & 2900 Lemay Ferry	468,348					468,348	
OHS Retaining Wall Repair	19,952					19,952	
Tennis Court resurface	104,578					104,578	
Asphalt Maintenance - District-wide			199,230			199,230	
Prop S Cost of Issuance		324,750				324,750	
Prop S Projects		103,000				103,000	
Project #00101							
Contingency		7,447				7,447	
Capital Plan Projects	3,150,000	741,319	427,750	1,643,331	337,600	-	3,150,000
Budget - Capital Plan Projects						3,150,000	

Non-Projects:	Budget	Actual					
General Equipment #6541	38,234	21,907					
Food Service Equip Replacement #6541	120,174	120,174					
Classroom Furniture (Prog 342) (Note 1)	50,000	49,084					
Instr Equipment #6542	213,088	187,128					
Technology Upgrades #6543	225,000	220,596					
Technology Classroom #6544	-						
New Bus Replacement - 5	491,749	491,749					
Facility Dump Truck #6551	86,703	86,703					
Facility Cargo Van #6551	29,459	29,459					
Remaining Budget		57,551					
Other debt (copiers) #66xx	119,323	109,379					
Total Non-project Expense	1,373,730	1,373,730					
Grand Total	4,523,730	2,115,049	427,750	1,643,331	337,600	-	4,523,730

Estimated Ending Balance @ 6/30/2021 \$ 2,552,720 \$ 37,280,987 \$ 122,335 \$ 413,457 \$ - **\$40,369,499**

Note 1> Furniture \$50K budget is: Blades \$8,650, Forder \$7,550, OES \$2,000, Rogers \$7,900, Buerkle \$10,200, Bernard \$13,700.

FY2022

	Fund #410	G.O. Bond Prop S	(49 cents) Prop R	(4 cents) Prop A	COP Reallocation	Total
Estimated Beginning balance @6/30/2021	\$ 2,552,720	\$ 37,280,987	\$ 122,335	\$ 413,457	\$ -	\$40,369,499
Tax levy revenue	1,651,000			764,000	4,050,000	6,465,000
Transfers from Food Service	57,000					57,000
COP Re-allocation Transfer from General Fund					2,250,000	2,250,000
Prop R Transfer from General Fund			1,750,000			1,750,000
Total Funds Available	4,260,720	37,280,987	1,872,335	1,177,457	6,300,000	50,891,499

Summer 2021 Work (Budget FY22)

TBD	57,942	20,160	381,000	480,460		
Project #00101 Bernard/Blades/OES/OHS		2,567,872				
Project #00102 Bierbaum		1,393,229				
Project #00103 Transportation		1,875,895				
Project #00104 Point/Rogers		958,481				
Project #00105 Hagemann/Trautwein/WMS		167,529				
Project #00106 Buerkle/MOSAIC/Forder		24,415				
Project #00110 OHS/MHS baseball fields		868,175				
Project #00111 OES parking		507,570				
Project #00120 (non-DHA) Forder HVAC		1,337,480				
Asphalt			202,000			
Beasley & John Cary Roof (325 & 38 sq) (90% & 10%)			353,000			
OMS Roof (357 sq)			378,000			
Blades & Forder Roof (114 sq & 67sq) (63% & 37%)				246,000		
MHS Roof repair (55 sq)			75,000			
OES HVAC				123,540		
Pool Roof			253,000			
Security Cameras			108,000			
Property: 2900 Lemay Ferry	2,431,250					

	Budget					
Capital Plan Projects	14,810,000	2,489,192	9,720,808	1,750,000	850,000	- 14,810,000

Non-Projects:	Budget					
General Equipment #6541	160,000	160,000				
Food Service Equip Replacement #6541	57,000	57,000				
Furniture Replacement (Prog 342)	50,000	50,000				
Instr Equipment #6542	150,000	150,000				
Technology Upgrades #6543	50,200	50,200				
Technology Classroom #6542	39,000	39,000				
Facility 2010 Ford Box Truck replace	80,000	80,000				
Facility 2007 Ford Van replace	30,000	30,000				
Trans 1986 IHC fuel truck replace (used)	90,000	90,000				
IT 2002 Ford Van	29,000	29,000				
New Bus Replacement - 5	510,944	510,944				
Other debt	-	-				
Total Non-project expense	1,246,144	1,246,144	-	-	-	1,246,144
Total Project + Non-project	16,056,144	3,735,336	9,720,808	1,750,000	850,000	- 16,056,144

Estimated Ending Balance @6/30/2022	\$ 525,384	\$ 27,560,179	\$ 122,335	\$ 327,457	\$ 6,300,000	\$ 34,835,355
-------------------------------------	------------	---------------	------------	------------	--------------	---------------

FY2024

	<u>Fund #410</u>	<u>G.O. Bond</u>	<u>(49 cents)</u>	<u>(4 cents)</u>	<u>COP</u>	<u>Total</u>
		<u>Prop S</u>	<u>Prop R</u>	<u>Prop A</u>	<u>Reallocation</u>	
Estimated Beginning balance @6/30/2023	\$ 697,884	\$ 12,177,830	\$ 119,335	\$ 56,457	\$ 11,600,000	\$ 24,651,506
Budgeted revenue	1,651,000			764,000	2,050,000	4,465,000
Transfers from Food Service	180,000					180,000
COP Re-allocation Transfer from General Fund					2,250,000	2,250,000
Prop R Transfer from General Fund			1,750,000			1,750,000
Total Funds Available	2,528,884	12,177,830	1,869,335	820,457	15,900,000	33,296,506

Summer 2023 Work (Budgeted FY24)

TBD	50,000		1,390,000			
Project #00105		362,980				
Project #00106		366,232				
Project #00107		2,163,437				
Project #00108		1,716,099				
Project #00109		1,304,622				
Asphalt			200,000			
Beasley HVAC		541,000				
Bierbaum fence		100,000				
Buerkle Roof (463 sq)		707,000				
JCEC HVAC		572,000				
MHS HVAC		1,700,000				
Point HVAC		250,000				
Bierbaum HVAC		90,000				
Blades HVAC		26,000				
OHS HVAC		170,000				
OMS HVAC		470,000				
OMS Roof (15 sq)		23,000				
OMS HVAC		53,000				
Security Cameras			160,000			

	<u>Budget</u>						
Capital Plan Projects	12,415,371	50,000	10,615,371	1,750,000	-	-	12,415,371
Non-Projects:	Budget						
General Equipment #6541	160,000	160,000					
Food Service Equip Replacement #6541	180,000	180,000					
Furniture Replacement (Prog 342)	50,000	50,000					
Instr Equipment #6542	190,000	190,000					
Technology Upgrades #6543	345,000	345,000					
Technology Classroom #6544	25,000	25,000					
Facility box truck 2004 Ford replace	75,000	75,000					
Facility van 2007 Ford replace	26,000	26,000					
Facility van 2008 Ford replace	28,000	28,000					
Transportation truck 2000 GMC replace	50,000	50,000					
IT van 2006 van replace	28,000	28,000					
New Bus Replacement - 5	522,000	522,000					
Other debt	-	-					
Total Non-project expense	1,679,000	1,679,000	-	-	-	-	1,679,000
Total Project + Non-project	14,094,371	1,729,000	10,615,371	1,750,000	-	-	14,094,371
Estimated Ending Balance @6/30/2024	\$ 799,884	\$ 1,562,460	\$ 119,335	\$ 820,457	\$ 15,900,000	\$ 19,202,136	

FY2025

	<u>Fund #410</u>	<u>G.O. Bond</u>	<u>(49 cents)</u>	<u>(4 cents)</u>	<u>COP</u>	<u>Total</u>
		<u>Prop S</u>	<u>Prop R</u>	<u>Prop A</u>	<u>Reallocation</u>	
Estimated Beginning balance @6/30/2024	\$ 799,884	\$ 1,562,460	\$ 119,335	\$ 820,457	\$ 15,900,000	\$ 19,202,136
Budgeted revenue	1,651,000			764,000	1,050,000	3,465,000
Transfers from Food Service	125,000					125,000
COP Re-allocation Transfer from General Fund					2,250,000	2,250,000
Prop R Transfer from General Fund			1,750,000			1,750,000
Total Funds Available	2,575,884	1,562,460	1,869,335	1,584,457	19,200,000	26,792,136

Summer 2024 Work (Budget FY25)

TBD			1,750,000	740,000		
Project #00101						
Project #00102						
Project #00103						
Project #00104						
Project #00105						
Project #00106						
Project #00107						
Project #00108						
Project #00109						
Project #00110						
Project #00111						
Bernard Security Cameras	37,500					

	<u>Budget</u>						
Capital Plan Projects	2,527,500	37,500	-	1,750,000	740,000	-	2,527,500
Non-Projects:	<u>Budget</u>						
General Equipment #6541	160,000	160,000					
Food Service Equip Replacement #6541	125,000	125,000					
Furniture Replacement (Prog 342)	50,000	50,000					
Instr Equipment #6542	195,000	195,000					
Technology Upgrades #6543 (Note 1)	277,000	277,000					
Technology Classroom #6544	25,000	25,000					
Facility truck 2009 Ford replace	36,000	36,000					
Facility truck 2008 Ford replace	37,000	37,000					
IT van 2007 Ford replace	28,000	28,000					
New Bus Replacement - 5	533,000	533,000					
Other debt	-	-					
Total Non-project expense	1,466,000	1,466,000	-	-	-	-	1,466,000
Total Project + Non-project	3,993,500	1,503,500	-	1,750,000	740,000	-	3,993,500
Estimated Ending Balance @6/30/2025	\$ 1,072,384	\$ 1,562,460	\$ 119,335	\$ 844,457	\$ 19,200,000		\$ 22,798,636

Note 1> The IT replacement plan for FY26 identifies \$792K capital needs, much of which is network switches.

6. DEBT

**Mehllville School District
Debt Expense Summary**

FY2022 Budget

		<u>Amount</u>	<u>Total</u>	
<u>G.O. Bond Prop S</u>				
Principal		-		
Interest		781,667	781,667	
<u>Other</u>				
Principal		-		Capital Fund
Interest		-	-	
Total Debt Payments			\$ 781,667	
Total Principal	\$ -		Capital	\$ -
Total Interest	781,667		Debt Service	781,667
	\$ 781,667			\$ 781,667

FY2023 Budget

		<u>Amount</u>	<u>Total</u>	
<u>G.O. Bond Prop S</u>				
Principal		1,450,000		
Interest		1,050,000	2,500,000	
<u>Other</u>				
Principal		-		Capital Fund
Interest		-	-	
Total Debt Payments			\$ 2,500,000	
Total Principal	\$ 1,450,000		Capital	\$ -
Total Interest	1,050,000		Debt Service	2,500,000
	\$ 2,500,000			\$ 2,500,000

FY2024 Budget

		<u>Amount</u>	<u>Total</u>	
<u>G.O. Bond Prop S</u>				
Principal		1,500,000		
Interest		1,006,500	2,506,500	
<u>Other</u>				
Principal		-		Capital Fund
Interest		-	-	
Total Debt Payments			\$ 2,506,500	
Total Principal	\$ 1,500,000		Capital	\$ -
Total Interest	1,006,500		Debt Service	2,506,500
	\$ 2,506,500			\$ 2,506,500

**Mehlville School District
Debt Expense Summary**

FY2025 Budget

<u>G.O. Bond Prop S</u>	<u>Amount</u>	<u>Total</u>	
Principal	1,525,000		
Interest	961,500	2,486,500	
<u>Other</u>			
Principal	-		Capital Fund
Interest	-	-	
Total Debt Payments		\$ 2,486,500	
Total Principal	\$ 1,525,000	Capital	\$ -
Total Interest	961,500	Debt Service	2,486,500
	\$ 2,486,500		\$ 2,486,500

FY2026 Budget

<u>G.O. Bond Prop S</u>	<u>Amount</u>	<u>Total</u>	
Principal	1,550,000		
Interest	915,750	2,465,750	
<u>Other</u>			
Principal	-		Capital Fund
Interest	-	-	
Total Debt Payments		\$ 2,465,750	
Total Principal	\$ 1,550,000	Capital	\$ -
Total Interest	915,750	Debt Service	2,465,750
	\$ 2,465,750		\$ 2,465,750

Note 1: All COPS are paid off as of June 30, 2021.

Note 2: DNR debt was paid off early in FY18 to save \$5K interest and reduce annual payments by \$35K.

Note 3: The bus lease was paid off early in FY18 to save \$8K interest and reduce annual payments by \$113K.

Note 4: General obligation bond debt was paid off FY17. This goes back to 1993 when over \$48M was borrowed.

Note 5: Turf debt was paid off FY16 and St. John's building was paid off FY17. Combined, the two payoffs free up \$286K annual expense which can go toward other capital projects.

Mehlville School District
Summary of Principal and Interest Payments For ASBR

FY2022
(Refunded)

ISSUE	Beg Balance	Principal Paid	(Refunded) Borrowed	Ending Balance	Interest	Fund/ Function
LEASE PURCHASE						
2019 COPS	-	-	-	-	-	450
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	
Other						
Copiers	-	-	-	-	-	410-5231
	-	-	-	-	-	
G.O. Bonds	\$ 35,000,000.00	\$ -	\$ -	\$ 35,000,000.00	\$ 781,666.67	300
Total Debt	\$ 35,000,000.00	\$ -	\$ -	\$ 35,000,000.00	\$ 781,666.67	

Facility Authority Principal	\$ -	410-5231	\$ -
G.O. Bond	\$ -	450	-
Copiers	-	300	781,666.67
Total	\$ -	Total Interest	\$ 781,666.67

Total P&I Payments	\$ 781,666.67
Credits	
Control Total	\$ 781,666.67
Difference	\$ -

Note 2: GO Debt limit = 15% of assessed value. G.O. debt capacity = debt limit less current GO debt principal.

	(000's)
Assessed Value 2020 =	\$ 2,056,931
	15%
Debt Limit =	\$ 308,540
GO Debt Principal	35,000
Debt Capacity =	<u>\$ 273,540</u>

Mehlville School District
Debt Payment Schedules - Debt Service Fund #300
Wells Fargo Account

Principal = #300 Fund/#5111 Function/#6611 Object/#8000 Loc
Interest = #300 Fund/#5211 Function/#6624 Object/#8000 Loc

<u>Issue</u>	<u>FY</u>	<u>Pay Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>Sources of Funds</u>					
Series 2021 Bonds Issued 6/3/21			\$ 35,000,000.00		
Reoffering Premium			2,708,737.00		
Total Principal			\$ 37,708,737.00		
<u>Cost of Issuance</u>					
Bond Counsel Fees				55,000.00	<u>Payee</u>
Official statement of preparation				2,500.00	
Registrar/Paying agent/Trustee Bank				400.00	
Underwriting fees				245,000.00	
Rating agency fees				17,550.00	
Underwriting expense				3,300.00	
Registration fee - MO State Auditor				1,000.00	
Total COI			324,750.00		
Net Deposit - Bond Proceeds Capital			\$ 37,383,987.00		

<u>SUMMARY OF G.O. BOND BY YEAR</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
FY22	-	781,666.67	781,666.67
FY23	1,450,000.00	1,050,000.00	2,500,000.00
FY24	1,500,000.00	1,006,500.00	2,506,500.00
FY25	1,525,000.00	961,500.00	2,486,500.00
FY26	1,550,000.00	915,750.00	2,465,750.00
FY27	1,600,000.00	869,250.00	2,469,250.00
FY28	1,625,000.00	821,250.00	2,446,250.00
FY29	1,650,000.00	772,500.00	2,422,500.00
FY30	1,700,000.00	723,000.00	2,423,000.00
FY31	1,750,000.00	672,000.00	2,422,000.00
FY32	1,800,000.00	619,500.00	2,419,500.00
FY33	1,850,000.00	565,500.00	2,415,500.00
FY34	1,900,000.00	510,000.00	2,410,000.00
FY35	1,975,000.00	453,000.00	2,428,000.00
FY36	2,025,000.00	393,750.00	2,418,750.00
FY37	2,100,000.00	333,000.00	2,433,000.00
FY38	2,150,000.00	270,000.00	2,420,000.00
FY39	2,200,000.00	205,500.00	2,405,500.00
FY40	2,275,000.00	139,500.00	2,414,500.00
FY41	2,375,000.00	71,250.00	2,446,250.00
Total	\$ 35,000,000.00	\$ 12,134,416.67	\$ 47,134,416.67

DETAIL G.O. BOND PAY SCHEDULES

		<u>Principal</u>	<u>Interest</u>		<u>Total</u>
2022	3/1/2022	-	781,666.67	\$	781,666.67
2023	9/1/2022		525,000.00	\$	525,000.00
2023	3/1/2023	1,450,000.00	525,000.00	\$	1,975,000.00
2024	9/1/2023		503,250.00	\$	503,250.00
2024	3/1/2024	1,500,000.00	503,250.00	\$	2,003,250.00
2025	9/1/2024		480,750.00	\$	480,750.00
2025	3/1/2025	1,525,000.00	480,750.00	\$	2,005,750.00
2026	9/1/2025		457,875.00	\$	457,875.00
2026	3/1/2026	1,550,000.00	457,875.00	\$	2,007,875.00
2027	9/1/2026		434,625.00	\$	434,625.00
2027	3/1/2027	1,600,000.00	434,625.00	\$	2,034,625.00
2028	9/1/2027		410,625.00	\$	410,625.00
2028	3/1/2028	1,625,000.00	410,625.00	\$	2,035,625.00
2029	9/1/2028		386,250.00	\$	386,250.00
2029	3/1/2029	1,650,000.00	386,250.00	\$	2,036,250.00
2030	9/1/2029		361,500.00	\$	361,500.00
2030	3/1/2030	1,700,000.00	361,500.00	\$	2,061,500.00
2031	9/1/2030		336,000.00	\$	336,000.00
2031	3/1/2031	1,750,000.00	336,000.00	\$	2,086,000.00
2032	9/1/2031		309,750.00	\$	309,750.00
2032	3/1/2032	1,800,000.00	309,750.00	\$	2,109,750.00
2033	9/1/2032		282,750.00	\$	282,750.00
2033	3/1/2033	1,850,000.00	282,750.00	\$	2,132,750.00
2034	9/1/2033		255,000.00	\$	255,000.00
2034	3/1/2034	1,900,000.00	255,000.00	\$	2,155,000.00
2035	9/1/2034		226,500.00	\$	226,500.00
2035	3/1/2035	1,975,000.00	226,500.00	\$	2,201,500.00
2036	9/1/2035		196,875.00	\$	196,875.00
2036	3/1/2036	2,025,000.00	196,875.00	\$	2,221,875.00
2037	9/1/2036		166,500.00	\$	166,500.00
2037	3/1/2037	2,100,000.00	166,500.00	\$	2,266,500.00
2038	9/1/2037		135,000.00	\$	135,000.00
2038	3/1/2038	2,150,000.00	135,000.00	\$	2,285,000.00
2039	9/1/2038		102,750.00	\$	102,750.00
2039	3/1/2039	2,200,000.00	102,750.00	\$	2,302,750.00
2040	9/1/2039		69,750.00	\$	69,750.00
2040	3/1/2040	2,275,000.00	69,750.00	\$	2,344,750.00
2041	9/1/2040		35,625.00	\$	35,625.00
2041	3/1/2041	2,375,000.00	35,625.00	\$	2,410,625.00
Total		\$ 35,000,000.00	\$ 12,134,416.67	\$	47,134,416.67

7. FORECAST

MEHLVILLE SCHOOL DISTRICT
Forecast Summary FY22

Normally a forecast is presented for current year, next year, and 3 additional years. The forecast is always prefaced as a document to take caution when reviewing projections beyond the budget year because of significant fluctuations that will occur. Due to unprecedented time of uncertainty, the FY22 budget has a much greater chance for significant fluctuations. This makes forecast years beyond FY22 somewhat meaningless. Therefore, it is deemed to be of no value to prepare a forecast for FY22 budget.

8. ACADEMIC PLAN

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Strategic Planning Process:	Year 1 of Implementation	Year 2 of Implementation	Year 3 of Implementation	Year 4 of Implementation Engage stakeholders to revise Adopt!	Year 5 of Implementation Plan for Implementation	Year 1 of Implementation	Year 2 of Implementation	Year 3 of Implementation	Year 4 of Implementation Engage stakeholders to revise Adopt?	Year 5 of Implementation Plan for implementation	Year 1 of Implementation

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Elementary SSG	Year 2 of Implementation	Year 3 of Implementation	Year 4 of Implementation Implementation review	Year 5 of Implementation	Year 6 of Implementation	Year 7 of Implementation					
Middle School SSG		Pilot with 2 reports A-F reports 6 times	Pilot with 2 reports A-F reports 4 times	8th Grade Core A-SBG reports A-F at semester	7th Grade Core Some Encore 4-SBG reports A-F at semester	8th Grade Core Renewing Encore 4-SBG reports A-F at semester	Year 2 of Implementation				

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	
Curriculum Revision Schedule	K-5 Science MS ELA HS ELA	K-3 Math MS Science HS ELA	K-3 Math HS Encore MS Math HS Social Studies	K-5 Social Studies MS Fine Arts K-5 PE/Health K-5 Gifted MS Math	K-5 ELA HS Math MS Foreign Language HS Foreign Language	K-5 ELA K-5 Science MS Social Studies HS Science HS ELA	K-5 Math MS Science MS ELA HS ELA	K-5 Math MS Science MS ELA HS ELA	K-5 Math MS Science MS ELA HS Math HS Fine Arts HS Social Studies	K-5 Social Studies MS Encore MS Math MS Foreign Language MS Science MS Fine Arts	K-5 Social K-5 ELA MS Math MS Foreign Language MS Science MS Fine Arts	K-5 ELA K-5 Science MS Math MS Social Studies MS Foreign Language MS Science MS ELA
Resources purchased in the year after curriculum adoption				MS Math HS Math HS Fine Arts HS Tech Ed HS Business MS PE MS PACS HS PE/TV						MS PACS MS PE		

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Capital Funds	Replace vehicles 201, 208, 222	Replace vehicles 228, 230	Vehicle replacement	Vehicle replacement	Vehicle replacement	Vehicle replacement	Vehicle replacement	Vehicle replacement	Vehicle replacement	Vehicle replacement	
	OHS and WES elevator door operator	Keyless lock replacement	Furniture	Furniture	Furniture	Furniture	Furniture	Furniture	Furniture	Furniture	
	M/S elevator replacement	MDSAC renovations	Stair tread	OHS elevator modernization		TBD	TBD	TBD	TBD	TBD	
	JB roof		OHS turf	MDSAC windows	Bernard roof						
		Furniture	OHS track convey	M/S Bleachers	TBD						
			Levs HVAC	M/S classroom ceiling							
				M/S gym A roof ballline							
				M/S Gym A floor	Transportation fence						
					MDSAC abatement						
Prop R Capital Funds	WMS, OMS, Eberbaum fire alarms	Turn and track spring at N/S	Asphalt maintenance	Asphalt maintenance	Asphalt maintenance	Asphalt maintenance	Asphalt maintenance	Asphalt maintenance	Asphalt maintenance	Asphalt maintenance	Asphalt maintenance
	Asphalt maintenance	Asphalt maintenance	M/S ceilings (B)	Stair tread	Hagerman HVAC	Berbaum roof	Wahlwend roof	Wahlwend roof	Cameras at Beasley, OES, Point	Cameras at Berbaum, Hagerman	Cameras at Beasley, Forter, MDSAC
	M/S Commons exterior doors	MDSMS HVAC	OHS turf	MDSAC HVAC	Bernard roof	JCRC roof	Point roof	Point roof	Cameras at Beasley	Cameras at Trautwein, Wahlwend	TBD
	WWS HVAC	O/S Gym A floor	OHS HVAC	OHS elevator modernization		OHS roof	Trautwein roof	TBD			TBD
	OMS science wing HVAC		M/S HVAC	Wahlwend elevator modernization		Pool roof	Pool structure				
						Garage at Bernard, Buerkle, OHS	CO windows				
							CO HVAC				
							Cameras at WMS, OMS, M/S				
Prop A Funds	Forder roof	Beasley roof	Wahlwend roof	O/S roof	M/S roof	Berbaum roof	M/S roof	O/S roof	O/S roof	Roof/HVAC TBD	Roof/HVAC TBD
		Point roof	OHS roof	Berbaum roof	Transportation roof	Forder roof	OHS roof	O/S roof			
			Trautwein roof		Berbaum roof	O/S gym HVAC	Trautwein roof	Berbaum roof			
Prop R Transportation Funds	Purchase 10 buses	Purchase 5 buses	Purchase 5 buses	Purchase 5 buses	Purchase 5 buses	Purchase 5 buses	Purchase 5 buses	Purchase 5 buses	Purchase 5 buses	Purchase 5 buses	Purchase 5 buses
Prop S					2020-2021	2021-2022	2022-2023	2023-2024	2024-2025		
					Prop S phases						
					Design begins on bid package #1	Work starts on bid package #1	Work complete on bid package #1				
					Design begins on bid package #2	Work starts on bid package #2	Work complete on bid package #2				
					Design begins on bid package #3	Work starts on bid package #3	Work complete on bid package #3				
					Design begins on bid package #4	Work starts on bid package #4	Work complete on bid package #4				
					Design begins on bid package #5	Work starts on bid package #5	Work complete on bid package #5				
					Design begins on bid package #6	Work starts on bid package #6	Work complete on bid package #6				
					Design begins on bid package #7	Work starts on bid package #7	Work complete on bid package #7				
					Design begins on bid package #8	Work starts on bid package #8	Work complete on bid package #8				
					Design begins on bid package #9	Work starts on bid package #9	Work complete on bid package #9				
						M/S & OHS baseball fields	Beasley HVAC				
						Forder HVAC	O/S roof	Berbaum fence			
							Berbaum roof	JCRC HVAC			
								M/S HVAC			

9. REPLACEMENT SCHEDULES

Mehlville School District
Bus Fleet - Replacement Schedule (see Note 3)
Budget 2021-22

2020-21 Bus Fleet (see Note 1)				16 Year Life Cycle Purchase Plan (see Note 2)					
Bus Qty	Model Year	Delivery Date	16 Year Replacement Date	Fiscal Year	Delivery	# Buses Bought	# Buses >16 Yrs Old	Bus Unit Cost	Total Bus Cost
								(2% inflation)	
				2008-09		4			
				2009-10		-			
				2010-11		-			
				2011-12		-			
				2012-13		-			
				2013-14		12	(1 new, 11 used)		
				2014-15		5			
				2015-16		-			
				2016-17		11		\$ 93,080	\$ 1,023,885
				2017-18		7		\$ 82,242	\$ 575,694
				2018-19		6		\$ 86,171	\$ 517,024
				2019-20		6	7	\$ 97,845	\$ 587,070
				2020-21		5	5	\$ 98,350	\$ 491,749
				1 2021-22	July 2021	5	2	\$ 102,189	\$ 510,944
				2 2022-23	July 2022	5	-	\$ 104,233	\$ 521,163
				3 2023-24	July 2023	5	4	\$ 106,317	\$ 531,586
				4 2024-25	July 2024	5	2	\$ 108,444	\$ 542,218
				5 2025-26	July 2025	5	11	\$ 110,612	\$ 553,062
				6 2026-27	July 2026	5	6	\$ 112,825	\$ 564,123
				7 2027-28	July 2027	5	2	\$ 115,081	\$ 575,406
				8 2028-29	July 2028	4	(1)	\$ 117,383	\$ 469,531
				9 2029-30	July 2029	4	(4)	\$ 119,730	\$ 478,922
				10 2030-31	July 2030	4	(4)	\$ 122,125	\$ 488,500
				11 2031-32	July 2031	4	(8)	\$ 124,568	\$ 498,270
				12 2032-33	July 2032	5	(3)	\$ 127,059	\$ 635,295
				13 2033-34	July 2033	5	(1)	\$ 129,600	\$ 648,001
				14 2034-35	July 2034	5	-	\$ 132,192	\$ 660,961
				15 2035-36	July 2035	6	-	\$ 134,836	\$ 809,016
				16 2036-237	July 2036	5	-	\$ 137,533	\$ 687,663
82	Total					77	Purchases from FY22 thru FY37		
(see Note 1)				(see Note 2)					

Note 1: This section represents the bus fleet once the new year buses are purchased and old buses are sold. The number of buses by model year show the age of our fleet. **Industry recommends optimal bus replacement is after 14 years.** **The district replacement target is 16 years** due to historical budget constraints. If buses are not replaced timely, there are two negative consequences. First, child safety is at risk due to higher rates of buses stranded on the road. Secondly, older buses cost more since repair costs exceed the average annual bus cost when spreading the purchase price over a 16 year life cycle. Additionally, it is important to remember that DESE reimburses about 25% of the cost of buses over an 8 year period, so the average cost to the district is even lower. The replacement date column shows when each model year should be replaced to stay within the 16 year target.

Note 2: The life cycle purchase plan shows how many buses should be purchased each year, the date of the purchase, and how many buses in the fleet remain > 16 years old. Note that some **future years show negative buses > 16 years.** **That does NOT mean buses should not be purchased - they should.** It means that buses replaced in those years are merely 16 years old instead of 17 or more years old. **Remember in Note 1, industry standard is 14 years, so we are still more cost effective to be replacing 15 and 16 year old buses when opportunity allows.**

Note 3: Note that **1 new bus** was purchased from FY10 - FY14. The next 5 years (FY15-FY19), **29 new buses were purchased.** It is critical to appropriate funds for future bus purchases according to this plan to avoid future "catch-up" like the past. **The district should never again have a 5 year variance of 29-1.** **It is strongly recommended in the future that a permanent, restricted capital levy be established to fund this cost.**

**Mehlville School District
Non-Bus Fleet Vehicle Replacement Schedule
Budget FY22**

<u>Dept</u>	<u>Vehicle #</u>		<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>
Facilities	215	Box Truck	80,000							
Facilities	239	Van	30,000							
Facilities	227	Dump truck		87,000						
Facilities	228	Box truck		75,000						
Facilities	231	Van		27,500						
Facilities	226	Box truck			75,000					
Facilities	240	Van			26,000					
Facilities	242	Van			28,000					
Facilities	205	Truck				36,000				
Facilities	225	Truck				37,000				
Facilities	241	Van					28,000			
Facilities	220	Van					26,000			
Facilities	214	Dump truck						105,000		
Facilities	238	Van							25,000	
Facilities	212	Van							26,000	
Facilities	221	Van								26,000
Facilities	201	Van								28,000
sub-total			110,000	189,500	129,000	73,000	54,000	105,000	51,000	54,000
Transportation	186	Fuel Truck	90,000							
Transportation	V-1	Truck			50,000					
Transportation	V-5	Truck						26,000		
IT	Tech 4	Van	29,000							
IT	Tech 5	Van			28,000					
IT	Tech 6	Van				28,000				
Grand Total			229,000	189,500	207,000	101,000	54,000	131,000	51,000	54,000

Note: Costs are listed at current estimated values. Future years can be assumed to increase about 2% per year for inflation.

Mehlville School District
 FY22 Budget - Facilities Non-Bus Fleet @ January 2021
 32 Vehicles + Spares

	Under 10 years AND under #100K miles
	Over 10 years OR over #100K miles
	Over 15 years OR over #150K miles
	Over 20 years OR over #200K miles

12/31/2020 Estimated

	VEHICLE	YEAR	MAKE	MODEL	VIN NUMBER	ASSIGNED TO	Mileage	Replace
1	239	2007	FORD	E-150 VAN	1FTNE14W27DA22015	Lou Scott	153,949	FY22
2	215	2010	FORD	E450 Super Duty Cutaway	1FDXE4FL7ADA28053	Erich Mueller	108,838	FY22
3	227	2001	GMC	C-8500 DUMP	1GDP7H1C11J501357	Dump Truck (Salt/Plow)	53,788	FY23
4	228	2006	FORD	E-350 CUTAWAY	1FDSE35L66DA09894	Scott McCrea	109,000	FY23
5	231	2006	FORD	E-350 VAN	1FTSS34L76DA11233	Dave Smith	76,984	FY23
6	226	2004	FORD	E-350 BOX VAN	1FDWE35L14HA46147	Keith/Scott Carpenters	95,159	FY24
7	240	2007	FORD	E-250 VAN	1FTNS24W97DA28313	John White	101,533	FY24
8	242	2008	FORD	E-350 VAN	1FMNE11L38DA73286	Randy Smith	117,455	FY24
9	205	2002	CHEV.	K-2500 HD 4X4	1GCHK24UX2Z148581	Karl Boesing (Plow)	121,720	FY25
10	225	2009	FORD	SD F350 4x4 CREW	1FTWW31539EA88062	Grounds 4-Door Pick Up	65,608	FY25
11	241	2008	FORD	E-350 VAN	1FTSS34L68DA73287	Robert Brewer	65,197	FY26
12	220	2009	FORD	E-250 EXT VAN	1FTNS24L79DA40341	Aaron Brown	70,088	FY26
13	214	2000	sterling	DUMP	2FWKAJCB21AH38979	Dump Truck	155,057	FY27
14	238	2009	FORD	ESCAPE 4WD	1FMCU92749KB86199	Russ Suda	76,097	FY28
15	212	2012	CHEV.	G-2500 EXPRESS	1GCWGFCA4C1188968	Joe Copping	71,743	FY28
16	221	2012	CHEV.	G-2500 EXPRESS	1GCWGFCA8C1191792	Matt Rellergert	61,954	FY29
17	201	2013	CHEV.	G-3500 EXPRESS	1GCZGUCG6D1167692	Darrell Sewell	64,543	FY29
18	217	2015	CHEV.	G23705	1GCWGBFG1G1118195	Rich Sabo	21,864	FY30
19	216	2016	CHEV.	3500 SILVERADO	1GCOKYEG5GZ427226	Grounds Pick-up (Plow)	32,790	FY30
20	222	2016	CHEV.	1500 SILVERADO	1GCNKNEC9GZ397293	John Tucker	16,722	FY31
21	224	2016	CHEV.	3500 SILVERADO	1GCOKYEG5GZ303649	Mark Benack (Plow)	27,370	FY31
22	233	2016	CHEV.	3500 SILVERADO	1GCOKYEG9GZ427259	Grounds Pick-up (Plow)	30,519	FY32
23	244	2017	CHEV.	EXPRESS 3500	1GCZGHFG6H1114242	Mike Mankus	29,591	FY32
24	245	2017	CHEV.	EXPRESS 3500	1GCZGHFG0H1166899	Joe Gipson	14,821	FY33
25	246	2018	CHEV.	EXPRESS 3500	1GCZGHFG3J1332130	Chad Schmidt	18,670	FY33
26	247	2018	CHEV.	EXPRESS 3500	1GCZGHFG2J1343457	Jim Lawson	13,175	FY34
27	204	2019	CHEV.	Econoline Express 3500	1GCZGHFG2K1281382	Pete Frisella	4,207	FY34
28	232	2019	CHEV.	EXPRESS G2	1GCWGAFG2K1242186	Michelle Loeffler	21,073	FY35
29	237	2019	CHEV.	SILVERADO 2500 4WD	1GC1KREG7KF128132	Mike Gegg (Plow)	9,178	FY35
30	207	2020	CHEV.	EXPRESS 3500 Extend	1GCZGHFG9L1238076	Adam Austerman	2,012	FY36
31	243	2020	CHEV.	Silverado 2500 HD	1GC1YLE79LF182190	Grounds Pick-up (Plow)	3,604	FY37
32	223	2020	RAM	Dump Truck	3C7WRNBLXLG220530	Dump Truck	168	FY40
33	211	1990	IHC	S1900 STK. TRUCK	1HTSAZRM5LH684603	White Stake Truck	107,275	spare
34	235	1993	GMC	TOP KICK STAKE	1GDL7H1J6PJ502719	Stake Truck	45,827	spare
35	208	1998	CHEV.	K-3500 4X4	1GCHK34R4WF025755	Spare snow plow	182,525	spare
36	203	2000	CHEV.	G-3500 VAN	1GCHG39R5Y1146921	Night custodian/Summer	129,639	spare
37	209	2002	CHEV.	G-3500 VAN	1GCHG39RX21118135	Summer painters	130,243	spare
38	202	2004	FORD	E-250 VAN	1FTSS34L24HA53508	Summer painters	96,563	spare
39	218	2004	FORD	E-250 VAN	1FTNS24L54HA46141	Summer help	135,701	spare
	206				Not used			
	210				Not used			
	213				Not used			
	219				Not used			
	229				Not used			
	230				Not used			
	234				Not used			
	236				Not used			

Mehlville School District
 FY22 Budget - Other Non-Bus Fleet @ January 2021

	Under 10 years AND under #100K miles
	Over 10 years OR over #100K miles
	Over 15 years OR over #150K miles
	Over 20 years OR over #200K miles

12/31/2020 Estimated

VEHICLE	YEAR	MAKE	MODEL	VIN NUMBER	ASSIGNED TO	Mileage	Replace
---------	------	------	-------	------------	-------------	---------	---------

TRANSPORTATION

1	186	1986	IHC	S-1900 Fueling Truck	1HTLDTVN1GHA18533	Fuel man	Over 400K	FY22
2	V-1	2000	GMC	K-3500 4x4 Util Bed	1GTHK34J6YR201149	Shop	64,300	FY24
3	V-5	2007	FORD	Ranger Truck	1FTYR14D77PA62542	Office staff	50,994	FY27
4	V-3	2016	CHEV.	3500 Silverado SRW	1GB3KYC89GZ272547	Shop	11,116	FY36
5	V-2	2020	CHEV.	2500HD Silverado	1GC4YLE77LF153087	Office staff	1,527	FY40
6	V-4	1990		K-3500 4x4 Dual	1GCHK34J8LE175668	Shop	62,497	no replace

Note: Most vehicles life is estimated at 20 years due to low mileage.

I.T.

7	TECH-4	2002	FORD	E-150 Van	1FTRE14L02HA15590	John Nguyen	97,903	FY22
8	TECH-5	2006	FORD	E-150 Van	1FTRE14W16HA08597	Denis Oric	77,406	FY24
9	TECH-6	2007	FORD	E-150 Van	1FTNE14W37DA38675	Jack Giddens	48,716	FY25
10	TECH-1	2017	CHEV.	Equinox	2GNALBEK2H1539552	Ryan Hafertepe	39,850	FY35
11	TECH-7	2018	CHEV	G-2500 Express	1GCWGBFG1J1176010	Barry Rabin	16,947	FY36

Note: Most vehicles life is estimated at 18 years due to low mileage.

Food Service

12	400	2017	CHEV	G-3500 VAN	1GCZGHFG3H1123089	Dwayne	50,652	FY30
13	600	2019	ISUZU	FTR Box Truck	54DK6S163KSG00250	Steve	18,866	FY34
	Old bus#21	2002	Bluebird	Food Truck	1BABHCPHX2F203115			no replace

Note: Vehicle life is based on motor life due to higher mileage compared to low mileage vehicles above.

COMMUNITY ED

14	1	2014	CHEV	CRUZ	1G1PA5SH1E7455667	Driver's Ed - Mehlville	19,049	FY24
15	2	2020	CHEV	TRAX	KL7CJКСB0LB051234	Driver's Ed - Mehlville	73	FY30

FY22 Budget - Food Service Equipment Replacement Plan

School	FY22	Cost	FY23	Cost	FY24	Cost	FY25	Cost	FY26	Cost
Beasley							servicing line	\$ 50,000		
Bierbaum	2 door cooler	\$ 5,200								
	roll-in freezer	\$ 5,500								
Blades			combi oven	\$ 21,000						
Forder			warmer	\$ 5,500						
Hagemann			combi oven	\$ 21,000						
MOSAIC										
OES										
Point			warmer	\$ 5,500						
Rogers							cooler	\$ 3,000		
Trautwein			warmer	\$ 5,500			servicing line	\$ 50,000		
Wohlwend			warmer	\$ 5,500			servicing line	\$ 50,000		
Bernard										
Buerkle	combi oven	\$ 27,000			combi ovenx2	\$ 45,000				
OMS			milk cooler	\$ 4,000						
WMS					combi ovenx2	\$ 45,000			servicing line	\$ 65,000
MHS	2 warmers	\$ 10,000	combi ovenx2	\$ 45,000					milk coolers	\$ 8,500
	3 door freezer	\$ 9,000								
OHS					combi ovenx2	\$ 45,000				
Office										
Estimated Cost		\$ 56,700		\$ 113,000		\$ 135,000		\$ 153,000		\$ 73,500
Actual Cost spent YTD										
Notes										

FY22 Budget - IT Equipment Replacement Target

Device	Life Span (yrs)	Qty On Hand	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
SmartBoards	10	307	\$15,000	\$0	\$150,000	\$150,000	\$150,000
Wireless Controllers	7	3	-	42,000	-	-	-
Network Switches	10	140	-	-	-	-	630,000
Firewall	4	2	-	-	170,000	-	-
Servers	8	1	-	145,000	-	-	-
Data Storage Backup	8	2	-	110,000	-	115,000	-
Data Center Cooling Unit	10	1	-	-	15,000	-	-
Phone Operating System 9.0	3	1	25,000	-	-	-	-
Back up Power Supplies	6	51	10,200	10,200	10,200	11,500	11,500
(Acct 6543) Total	See Note 1		\$50,200	\$307,200	\$345,200	\$276,500	\$791,500

	Life Span (yrs)	Qty On Hand	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
Desktop Computers	5	1890	\$135,000	\$172,000	\$340,000	\$164,000	\$235,000
Windows Laptops	4	805	180,000	180,000	180,000	180,000	180,000
Chromebooks	4	12820	780,000	785,000	790,000	800,000	805,000
Ipads	5	440	4,500	4,500	4,500	4,500	4,500
Projectors	7	681	38,000	38,000	38,000	38,000	38,000
Printers	8	329	17,500	18,600	18,600	17,500	18,000
Access Points	7	748	71,250	71,250	10,500	36,625	77,250
Cameras	8	292	20,075	20,075	20,075	20,075	20,075
Total	See Note 2		\$1,246,325	\$1,289,425	\$1,401,675	\$1,260,700	\$1,377,825
Grand Total			\$1,296,525	\$1,596,625	\$1,746,875	\$1,537,200	\$2,169,325

*This proposed refresh cycle projects out the estimated life span of each piece of equipment listed and will be further updated each year.

*Fiscal year projections currently extend only to estimated life span of devices and will be updated as data is collected on longevity of devices.

*These are very rough estimates with amounts updated and revised each year with the goal being efficient, effective technology.

*These figures are derived with the goal of effectively replacing current supported technology.

*Current budget funding is projected to meet future technology needs.

Note 1> These items are capital expenses that fluctuate significantly from year to year and require capital funding.

Note 2> These items are operating expenses that are budgeted within the normal IT operating budget and normally have less volatility.

10. HISTORICAL DATA

**MEHLVILLE SCHOOL DISTRICT
HISTORY OF FUND BALANCES
(IN THOUSANDS)**

<u>Fiscal Year</u>	<u>#110 General</u>	<u>#120 Teachers</u>	<u>Operating Funds</u>	<u>Reserve Balance</u>	<u>#500 Food Service</u>	<u>#600 Activity</u>	<u>#700 Athletics</u>	<u>#300 Debt Service</u>	<u>#410 Capital</u>	<u>#450 COPS</u>	<u>Grand Total</u>
2022 Budget	\$ 30,983	\$ 612	\$ 31,594	28.0%	\$ 1,659	\$ 1,310	\$ 194	\$ 1,957	\$ 34,881	\$ -	\$ 71,595
2021 Forecast	\$ 31,521	\$ 2,384	\$ 33,904	33.3%	\$ 1,370	\$ 1,310	\$ 194	\$ -	\$ 40,378	\$ -	\$ 77,156
2020	\$ 35,502	\$ 484	\$ 35,986	36.2%	\$ 663	\$ 1,329	\$ 230	\$ -	\$ 214	\$ 2,971	\$ 41,393
2019	\$ 29,258	\$ 841	\$ 30,099	30.3%	\$ 966	\$ 1,298	\$ 231	\$ -	\$ 2,229	\$ 4,925	\$ 39,748
2018	\$ 26,226	\$ 1,341	\$ 27,567	28.8%	\$ 1,089	\$ 1,231	\$ 256	\$ -	\$ 2,374	\$ 6,079	\$ 38,596
2017	\$ 23,681	\$ 1,205	\$ 24,886	26.7%	\$ 1,285	\$ 1,258	\$ 221	\$ -	\$ 2,622	\$ 5,659	\$ 35,931
2016	\$ 17,416	\$ 4,429	\$ 21,845	25.0%	\$ 1,116	\$ 1,221	\$ 213	\$ 659	\$ 1,380	\$ 7,320	\$ 33,754
2015	\$ 15,831	\$ 3,536	\$ 19,367	21.3%	\$ 988	\$ 1,175	\$ 175	\$ 575	\$ 336	\$ 6,815	\$ 29,431
2014	\$ 12,351	\$ 8,629	\$ 20,980	23.7%	\$ 1,074	\$ 1,349	\$ 202	\$ 615	\$ 720	\$ 7,026	\$ 31,966
2013	\$ 11,676	\$ 8,632	\$ 20,308	23.7%	\$ 990	\$ 1,333	\$ 180	\$ 658	\$ 865	\$ 7,189	\$ 31,523
2012	\$ 11,548	\$ 8,202	\$ 19,750	22.6%	\$ 1,224	\$ 1,235	\$ 135	\$ 656	\$ 1,119	\$ 4,641	\$ 28,760
2011	\$ 8,815	\$ 6,122	\$ 14,937	17.5%	\$ 1,296	\$ 1,073	\$ 88	\$ 625	\$ 1,202	\$ 6,651	\$ 25,872
2010	\$ 6,840	\$ 5,866	\$ 12,706	15.1%	\$ 1,099	\$ 956	\$ 64	\$ 632	\$ 1,166	\$ 6,427	\$ 23,050
2009	\$ 5,707	\$ 6,840	\$ 12,547	15.8%	\$ 702	\$ 876	\$ 95	\$ 553	\$ 1,014	\$ 6,152	\$ 21,939
2008	\$ 5,096	\$ 5,773	\$ 10,869	13.5%	\$ 419	\$ 936	\$ 75	\$ 5,464	\$ 1,339	\$ 4,993	\$ 24,095
2007	\$ 5,271	\$ 5,365	\$ 10,636	14.2%	\$ 342	\$ 1,007	\$ 72	\$ 4,628	\$ 1,531	\$ 3,540	\$ 21,756
2006	\$ 3,794	\$ 3,256	\$ 7,050	9.5%	\$ 405	\$ 1,067	\$ 58	\$ 4,263	\$ 1,738	\$ 2,002	\$ 16,583

**Mehlville School District
Revenue History**

REVENUES (000's)	Actual FY2020	Actual FY2019	Actual FY2018	Actual FY2017	Actual FY2016	Actual FY2015	Actual FY2014	Actual FY2013	Actual FY2012
Current Taxes	\$ 76,071	\$ 73,363	\$ 72,843	\$ 71,097	\$ 61,732	\$ 60,890	\$ 60,478	\$ 61,291	\$ 60,322
Delinquent Taxes	1,584	1,173	833	352	949	459	734	734	792
Prop C Sales Tax	9,709	9,908	9,666	9,529	9,300	9,129	8,461	7,939	7,957
Fin Inst Taxes	200	144	179	166	116	86	129	96	78
M & M Surtax	2,020	1,687	1,712	1,603	1,551	1,579	1,641	1,584	1,629
Earnings on Invest.	642	813	458	219	73	29	38	86	99
Food Service-Program	1,320	1,550	1,435	1,404	1,283	1,215	1,178	1,151	1,258
Food Service-Non-Pro	441	648	681	617	773	810	854	850	853
Student Activities	1,400	2,100	2,170	2,268	2,056	2,023	2,244	2,037	2,021
Community Service	338	399	408	405	384	419	447	982	459
VICC	1,752	1,863	1,987	2,294	2,504	2,446	2,752	2,867	3,091
Other	282	382	342	771	656	597	573	749	1,183
Total Local	\$ 95,759	\$ 94,030	\$ 92,714	\$ 90,725	\$ 81,377	\$ 79,682	79,529	80,366	79,742
Fines etc	\$ 151	\$ 80	\$ 96	\$ 104	\$ 103	\$ 116	210	134	172
State Assessed Util	1,638	1,504	1,647	1,539	1,631	1,584	1,495	1,417	1,662
Total County	\$ 1,789	\$ 1,584	\$ 1,743	\$ 1,643	\$ 1,734	\$ 1,700	1,705	1,551	1,834
Basic Formula	\$ 13,413	\$ 12,997	\$ 11,462	\$ 11,286	\$ 11,158	\$ 10,312	10,163	7,835	8,052
Transportation	780	859	736	659	824	973	823	780	875
Early Childhood	3,777	3,423	2,859	2,730	2,888	2,451	2,676	2,453	2,803
Classroom Trust	2,996	3,815	3,831	3,751	3,647	3,678	3,795	3,506	3,666
Educational Screen (PAT)	236	203	177	155	143	142	161	160	148
Career Education	36	20	21	51	48	99	36	28	-
Food Service	30	28	30	29	29	30	28	29	22
Enhancement Grant	-	-	-	-	22	49	67	51	82
Other	22	6	7	22	8	8	10	4	20
Total State	\$ 21,290	\$ 21,351	\$ 19,123	\$ 18,683	\$ 18,767	\$ 17,742	17,759	14,846	15,668
Medicaid	150	125	105	68	63	70	87	44	85
Vocational Edu (Perkins)	125	115	120	112	163	98	108	67	123
Early Childhood	66	71	399	400	166	521	297	392	350
School Lunch	1,100	1,282	1,336	1,346	1,315	1,276	1,358	1,258	1,293
School Breakfast	309	312	314	320	254	261	270	265	-
Title I	945	939	996	1,092	1,133	1,277	1,202	1,337	1,523
Title III	241	139	200	159	161	102	171	150	-
Title II	198	212	305	232	279	301	226	424	422
Other	-	60	11	28	87	70	61	29	314
Total Federal	\$ 3,134	\$ 3,255	\$ 3,786	\$ 3,757	\$ 3,621	\$ 3,976	3,780	3,966	4,110
Sale of Property	\$ 24	\$ 11	\$ 24	\$ 46	\$ 1	\$ 11	14	5	2
Tuition - Riverview	15	67	91	496	645	907	1,245	-	-
Contracted Educational	289	303	534	535	492	460	378	468	395
Trans From Others	1,184	1,278	1,198	1,114	1,042	1,152	1,071	1,234	1,269
Total Other	\$ 1,512	\$ 1,659	\$ 1,847	\$ 2,191	\$ 2,180	\$ 2,530	2,708	1,707	1,666
GRAND TOTAL	\$ 123,484	\$ 121,879	\$ 119,213	\$ 116,999	\$ 107,679	\$ 105,630	\$ 105,481	\$ 102,436	\$ 103,020
	# Years 10	# Years 9	# Years 8	# Years 7					
Per year avg change since 2011	2.04%	2.13%	2.12%	2.16%					
Change	\$ 1,605	\$ 2,666	\$ 2,214	\$ 9,320	\$ 2,049	\$ 149	\$ 3,045	\$ (584)	\$ 87
Change	1.3%	2.2%	1.9%	8.7%	1.9%	0.1%	3.0%	-0.6%	0.1%

Mehlville School District

Revenue History

<u>Revenues by Source</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>	<u>FY2013</u>	<u>FY2012</u>
Local	95,759	94,030	92,714	90,725	81,377	79,682	79,529	80,366	79,742
County	1,789	1,584	1,743	1,643	1,734	1,700	1,705	1,551	1,834
State	21,290	21,351	19,123	18,683	18,767	17,742	17,759	14,846	15,668
Federal	3,134	3,255	3,786	3,757	3,621	3,976	3,780	3,966	4,110
Other	1,512	1,659	1,847	2,191	2,180	2,530	2,708	1,707	1,666
Total	123,484	121,879	119,213	116,999	107,679	105,630	105,481	102,436	103,020
Local	77.5%	77.2%	77.8%	77.5%	75.6%	75.4%	75.4%	78.5%	77.4%
County	1.4%	1.3%	1.5%	1.4%	1.6%	1.6%	1.6%	1.5%	1.8%
State	17.2%	17.5%	16.0%	16.0%	17.4%	16.8%	16.8%	14.5%	15.2%
Federal	2.5%	2.7%	3.2%	3.2%	3.4%	3.8%	3.6%	3.9%	4.0%
Other	1.2%	1.4%	1.5%	1.9%	2.0%	2.4%	2.6%	1.7%	1.6%
Total	100.0%								

<u>Revenues by Fund</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>	<u>FY2013</u>	<u>FY2012</u>
110 General	40,368	39,083	36,895	40,005	29,846	33,045	29,269	27,973	29,071
120 Teacher	66,584	64,729	63,297	58,132	60,157	56,419	59,909	58,337	58,998
500 Food Service	3,215	3,847	3,808	3,716	3,652	3,593	3,687	3,554	3,426
600 Activity	977	1,428	1,502	1,547	1,563	1,560	1,749	1,574	1,560
700 Athletics	374	440	510	522	493	462	495	463	461
410 Capital	2,247	2,691	3,601	3,660	2,356	2,004	1,833	2,022	1,149
300 Debt Service	-	-	-	-	686	547	532	566	581
450 COP's	9,719	9,661	9,600	9,417	8,926	8,000	8,007	7,947	7,774
Total	123,484	121,879	119,213	116,999	107,679	105,630	105,481	102,436	103,020
110 General	32.7%	32.1%	30.9%	34.2%	27.7%	31.3%	27.7%	27.3%	28.2%
120 Teacher	53.9%	53.1%	53.1%	49.7%	55.9%	53.4%	56.8%	56.9%	57.3%
300 Debt Service	0.0%	0.0%	0.0%	0.0%	0.6%	0.5%	0.5%	0.6%	0.6%
410 Capital	1.8%	2.2%	3.0%	3.1%	2.2%	1.9%	1.7%	2.0%	1.1%
450 COP's	7.9%	7.9%	8.1%	8.0%	8.3%	7.6%	7.6%	7.8%	7.5%
500 Food Service	2.6%	3.2%	3.2%	3.2%	3.4%	3.4%	3.5%	3.5%	3.3%
600 Activity	0.8%	1.2%	1.3%	1.3%	1.5%	1.5%	1.7%	1.5%	1.5%
700 Athletics	0.3%	0.4%	0.4%	0.4%	0.5%	0.4%	0.5%	0.5%	0.4%
Total	100.0%								

Key Events

FY14 - Full day Kindergarten was implemented which increased WADA

FY14 - Riverview Gardent student tuition revenue started

FY17 - Prop R revenue netted \$8.1M from 49 cents tax increase (which means revenue increased 8.3% instead of .8%)

FY17 - Prop A revenue of 4 cents replaced the debt service 4 cents

FY20 - Covid 19 closed the school 45 days for a 129 day school year. Revenue shortfalls in formula, sales tax, and transportation.

Mehlville School District

Expense History

EXPENSE (000's)	Actual	Actual	Actual						
	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013	FY2012
Certified Salaries	\$ 52,581	\$ 51,110	\$ 48,884	\$ 47,830	\$ 45,933	\$ 47,735	\$ 46,787	\$ 45,572	\$ 44,897
Non-Certified Salaries	15,465	15,200	14,974	14,510	13,952	14,621	14,309	14,199	13,816
Total Salaries	68,046	66,310	63,858	62,340	59,885	62,356	61,096	59,771	58,713
Teacher Retirement	8,205	7,990	7,706	7,601	7,290	7,586	7,365	7,093	6,969
Non-Teacher Retirement	1,185	1,160	1,102	1,060	1,037	1,084	1,031	1,010	964
Social Security	1,011	1,001	965	911	883	935	922	909	899
Medicare	951	928	892	867	832	864	838	818	790
Medical-Dental Etc	8,276	8,292	8,167	8,093	7,903	8,192	7,620	6,741	6,299
Work Comp/Unemploy	479	473	439	406	407	393	351	376	458
Total Benefits	20,107	19,844	19,271	18,938	18,352	19,054	18,127	16,947	16,379
Tuition	383	375	487	403	346	396	378	416	403
Professional Services	707	756	748	120	216	177	142	164	263
Audit	13	13	13	13	12	12	12	12	15
Technical Services	312	548	365	737	576	515	473	452	445
Legal Services	11	31	56	64	74	78	146	47	89
Property Services	1,582	1,552	1,376	1,373	1,314	1,233	1,411	1,236	1,268
Contracted Trans	234	404	453	195	183	227	121	93	54
Travel	690	1,053	906	951	158	181	98	117	134
Property Insurance	441	427	419	401	416	403	361	374	337
Liability Insurance	438	426	427	407	427	410	374	386	364
Fidelity	-	1	1	2	2	2	2	2	2
Other Purch Services	931	944	914	955	935	875	890	879	761
Total Purchased Services	5,742	6,530	6,165	5,621	4,659	4,509	4,408	4,178	4,135
General Supplies	2,087	2,079	2,054	1,608	1,647	1,748	1,457	1,548	1,519
One - to - One	858	919	650	500	-	500	515	499	-
Regular Textbooks	837	1,501	1,295	1,307	386	366	422	421	530
Library Books	150	169	162	151	-	111	107	117	-
Periodicals	45	34	23	25	-	9	9	10	10
Food Supplies	1,404	1,596	1,607	1,600	1,630	1,578	1,592	1,469	1,512
Energy	2,249	2,717	2,686	2,379	2,407	2,673	2,776	2,653	2,487
Other	2,609	3,076	3,590	4,371	4,029	3,957	3,778	3,489	3,118
Total Supplies	10,239	12,091	12,067	11,941	10,099	10,942	10,656	10,206	9,176
Building	3,825	2,807	3,193	2,198	257	725	791	907	185
Site Improvement	877	675	680	191	143	272	168	928	123
Equip- General	311	623	658	261	192	310	217	182	677
Equip- Instructional	207	197	178	113	70	204	257	124	160
Vehicles	105	200	86	131	117	-	48	27	43
School Buses	587	517	958	1,129	111	544	80	-	-
Total Capital	5,912	5,019	5,753	4,023	890	2,055	1,561	2,168	1,188
Principal	11,303	10,103	8,457	10,759	7,828	7,266	6,425	3,549	6,394
Interest	478	815	964	1,188	1,632	1,971	2,750	2,852	4,146
Other Debt Service	12	15	13	12	11	12	15	1	1
Total Debt Service	11,793	10,933	9,434	11,959	9,471	9,249	9,190	6,402	10,541
TOTAL ALL	\$ 121,839	\$ 120,727	\$ 116,548	\$ 114,822	\$ 103,356	\$ 108,165	\$ 105,038	\$ 99,672	\$ 100,132
	Year	Year	Year	Year	Year				
	10	9	8	7	5				
Per year avg change since 2011	2.21%	2.37%	2.20%	2.31%	1.95%				
Change	\$ 1,112	\$ 4,179	\$ 1,726	\$ 11,466	\$ (4,809)	\$ 3,127	\$ 5,366	\$ (460)	\$ 19
Change	0.9%	3.6%	1.5%	11.1%	-4.4%	3.0%	5.4%	-0.5%	0.0%
Purchased Services/Supplies	15,981	18,621	18,232	17,562	14,758	15,451	15,064	14,384	13,311
	1.11%	3.20%	3.36%	3.28%	1.65%				

Expenses by Object	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013	FY2012
Salaries	68,046	66,310	63,858	62,340	59,885	62,356	61,096	59,771	58,713
Benefits	20,107	19,844	19,271	18,938	18,352	19,054	18,127	16,947	16,379
Salaries & Benefits	88,153	86,154	83,129	81,278	78,237	81,410	79,223	76,718	75,092
Services/Supplies	15,981	18,621	18,232	17,562	14,758	15,451	15,064	14,384	13,311
Capital	5,912	5,019	5,753	4,023	890	2,055	1,561	2,168	1,188
Debt	11,793	10,933	9,434	11,959	9,471	9,249	9,190	6,402	10,541
Total	121,839	120,727	116,548	114,822	103,356	108,165	105,038	99,672	100,132
Salaries	55.8%	54.9%	54.8%	54.3%	57.9%	57.6%	58.2%	60.0%	58.6%
Benefits	16.5%	16.4%	16.5%	16.5%	17.8%	17.6%	17.3%	17.0%	16.4%
Services/Supplies	13.1%	15.4%	15.6%	15.3%	14.3%	14.3%	14.3%	14.4%	13.3%
Capital	4.9%	4.2%	4.9%	3.5%	0.9%	1.9%	1.5%	2.2%	1.2%
Debt	9.7%	9.1%	8.1%	10.4%	9.2%	8.6%	8.7%	6.4%	10.5%
Total	100.0%	100.0%	100.0%						

Expenses by Fund	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013	FY2012
110 General	32,374	34,041	32,600	31,990	28,261	29,564	28,594	27,845	26,338
120 Teacher	66,940	65,229	63,160	61,356	59,264	61,512	59,912	57,907	56,919
500 Food Service	3,498	3,678	3,597	3,470	3,499	3,561	3,575	3,457	3,334
600 Activity	947	1,361	1,528	1,509	1,518	1,734	1,733	1,476	1,397
700 Athletics	375	465	475	515	454	490	473	418	415
410 Capital	6,031	5,138	6,007	4,292	1,338	2,506	2,006	2,606	1,396
300 Debt Service	-	-	-	613	602	587	575	564	550
450 COP's	11,674	10,815	9,181	11,077	8,420	8,211	8,170	5,399	9,783
Total	121,839	120,727	116,548	114,822	103,356	108,165	105,038	99,672	100,132
110 General	26.6%	28.2%	28.0%	27.9%	27.3%	27.3%	27.2%	27.9%	26.3%
120 Teacher	54.9%	54.0%	54.2%	53.4%	57.3%	56.9%	57.0%	58.1%	56.8%
500 Food Service	2.9%	3.0%	3.1%	3.0%	3.4%	3.3%	3.4%	3.5%	3.3%
600 Activity	0.8%	1.1%	1.3%	1.3%	1.5%	1.6%	1.6%	1.5%	1.4%
700 Athletics	0.3%	0.4%	0.4%	0.4%	0.4%	0.5%	0.5%	0.4%	0.4%
410 Capital	4.9%	4.3%	5.2%	3.7%	1.3%	2.3%	1.9%	2.6%	1.4%
300 Debt Service	0.0%	0.0%	0.0%	0.5%	0.6%	0.5%	0.5%	0.6%	0.5%
450 COP's	9.6%	9.0%	7.9%	9.6%	8.1%	7.6%	7.8%	5.4%	9.8%
Total	100.0%	100.0%	100.0%						

Key Events

Salaries have been frozen in FY95, FY09, FY13, and FY16

FY16 - incurred \$4M cuts before Prop R increases for FY17 (\$8.1M revenue increase from Prop R)

FY17 - expenses increased due to Prop R funds available of \$8.1M

FY18 - MOSAIC school of innovation was started adding \$450K recurring costs, \$150K start-up operating costs, and \$100K capital costs excluding food service capital costs of \$375K.

FY20 - Covid 19 closed the school 45 days for a 129 day school year. Salaries were paid despite staff not working.

However, PD was reduced along with other general expenses like transportation, utilities.....

11.SALARY SCHEDULES



2021-2022 Salary Schedule

Placement on the salary schedule will be given for up to ten year's previous experience. Teachers who have earned an approved National Board Certification or Ed.S. (Educational Specialist) degree will receive \$1,000 added to their scheduled salary. Teachers who have earned an approved Ed.D. or Ph.D. degree will receive \$1,500 added to their scheduled salary.

Tier	Bachelors	Bachelors +15	Masters	Masters +15	Multiple Advanced Degrees
Tier 1-1.1	\$41,000	\$41,500	\$43,000	\$46,000	\$49,000
Tier 1-1.2	\$41,700	\$42,200	\$44,375	\$47,400	\$50,500
Tier 1-1.3	\$42,400	\$42,900	\$45,750	\$48,800	\$52,000
Tier 1-1.4	\$43,100	\$43,600	\$47,125	\$50,200	\$53,500
Tier 1-1.5	\$43,800	\$44,300	\$48,500	\$51,600	\$55,000
Tier 2-2.1	\$44,800	\$45,300	\$50,425	\$53,600	\$57,500
Tier 3-3.1	\$45,950	\$46,450	\$51,925	\$55,125	\$59,075
Tier 3-3.2	\$47,100	\$47,600	\$53,425	\$56,650	\$60,650
Tier 3-3.3	\$48,250	\$48,750	\$54,925	\$58,175	\$62,225
Tier 3-3.4	\$49,400	\$49,900	\$56,425	\$59,700	\$63,800
Tier 4-4.1	\$50,200	\$50,700	\$57,875	\$61,150	\$65,300
Tier 4-4.2	\$51,000	\$51,500	\$59,325	\$62,600	\$66,800
Tier 4-4.3	\$51,800	\$52,300	\$60,775	\$64,050	\$68,300
Tier 4-4.4	\$52,600	\$53,100	\$62,225	\$65,500	\$69,800
Tier 4-4.5	\$53,400	\$53,900	\$63,675	\$66,950	\$71,300
Tier 4-4.6	\$54,200	\$54,700	\$65,125	\$68,400	\$72,800
Tier 4-4.7	\$55,000	\$55,500	\$66,575	\$69,850	\$74,300
Tier 4-4.8	\$55,800	\$56,300	\$68,025	\$71,300	\$75,800
Tier 4-4.9	\$56,600	\$57,100	\$69,475	\$72,750	\$77,300
Tier 4-4.10	\$57,400	\$57,900	\$70,925	\$74,200	\$78,800
Tier 4-4.11	\$58,200	\$58,700	\$72,375	\$75,650	\$80,300
Tier 5-5.1	\$58,950	\$59,450	\$73,375	\$76,700	\$81,400
Tier 5-5.2	\$59,700	\$60,200	\$74,375	\$77,750	\$82,500
Tier 5-5.3	\$60,450	\$60,950	\$75,375	\$78,800	\$83,600
Tier 5-5.4	\$61,200	\$61,700	\$76,375	\$79,850	\$84,700
Tier 5-5.5	\$61,950	\$62,450	\$77,375	\$80,900	\$85,800
Tier 5-5.6	\$62,700	\$63,200	\$78,375	\$81,950	\$86,900
Tier 5-5.7	\$63,450	\$63,950	\$79,375	\$83,000	\$88,000
Tier 5-5.8	\$64,200	\$64,700	\$80,375	\$84,050	\$89,100
Tier 5-5.9	\$64,950	\$65,450	\$81,375	\$85,100	\$90,200
Tier 5-5.10	\$65,700	\$66,200	\$82,375	\$86,150	\$91,300

Health Services Salary Schedules 2021-2022

Placement on the salary schedule will be given for up to five year's previous experience. Nurses who have earned an approved National Board Certification will receive \$1,000 added to their scheduled salary.

RN- School Nurse							LPN - School Nurse	
	Contract		BSN		Masters Degree		Contract	Hourly
Step 1	\$37,157	\$27.22	\$38,697	\$28.35	\$39,732	\$29.11	\$28,266	\$20.71
Step 2	\$38,086	\$27.90	\$39,664	\$29.06	\$40,725	\$29.84	\$29,129	\$21.34
Step 3	\$39,038	\$28.60	\$40,656	\$29.78	\$41,744	\$30.58	\$30,011	\$21.99
Step 4	\$40,014	\$29.31	\$41,672	\$30.53	\$42,787	\$31.35	\$30,905	\$22.64
Step 5	\$41,015	\$30.05	\$42,714	\$31.29	\$43,857	\$32.13	\$31,842	\$23.33
Step 6	\$42,040	\$30.80	\$43,782	\$32.07	\$44,953	\$32.93	\$32,794	\$24.02
Step 7	\$43,091	\$31.57	\$44,876	\$32.88	\$46,077	\$33.76	\$33,604	\$24.62
Step 8	\$44,168	\$32.36	\$45,998	\$33.70	\$47,229	\$34.60	\$34,432	\$25.22
Step 9	\$45,273	\$33.17	\$47,148	\$34.54	\$48,410	\$35.47	\$35,314	\$25.87
Step 10	\$46,404	\$34.00	\$48,327	\$35.40	\$49,620	\$36.35	\$36,197	\$26.52
Step 11	\$47,564	\$34.85	\$49,535	\$36.29	\$50,860	\$37.26	\$37,105	\$27.18
Step 12	\$48,754	\$35.72	\$50,774	\$37.20	\$52,132	\$38.19	\$38,044	\$27.87
Step 13	\$49,972	\$36.61	\$52,043	\$38.13	\$53,435	\$39.15	\$39,010	\$28.58
Step 14	\$51,222	\$37.53	\$53,344	\$39.08	\$54,771	\$40.13	\$39,974	\$29.28
Step 15	\$52,502	\$38.46	\$54,678	\$40.06	\$56,140	\$41.13	\$40,981	\$30.02
Step 16	\$53,815	\$39.42	\$56,045	\$41.06	\$57,544	\$42.16	\$42,002	\$30.77

Unlicensed Health Room Assistants

Step	Hourly Rate
1	\$15.00
2	\$15.38
3	\$15.76
4	\$16.15
5	\$16.56
6	\$16.97
7	\$17.40
8	\$17.83
9	\$18.28
10	\$18.73
11	\$19.20
12	\$19.68
13	\$20.17
14	\$20.68
15	\$21.19
16	\$21.72

Licensed Health Room Assistants

Step	Hourly Rate
1	\$18.66
2	\$19.22
3	\$19.79
4	\$20.37
5	\$20.99
6	\$21.61
7	\$22.14
8	\$22.69
9	\$23.26
10	\$23.84
11	\$24.43
12	\$25.04
13	\$25.67
14	\$26.30
15	\$26.95
16	\$27.62

Business Office Schedules 2021-2022 (BOFF)

**Staff Accountant
Bookkeeper
Benefits Supervisor
Payroll & Benefits Coordinator**

Step	Hourly Rate
1	\$19.80
2	\$20.39
3	\$21.00
4	\$21.63
5	\$22.28
6	\$22.95
7	\$23.52
8	\$24.11
9	\$24.71
10	\$25.34
11	\$25.97
12	\$26.62
13	\$27.28
14	\$27.96
15	\$28.65
16	\$29.36

**Accounts Payable Clerk
Benefits Coordinator**

Step	Hourly Rate
1	\$17.25
2	\$17.76
3	\$18.29
4	\$18.84
5	\$19.40
6	\$19.98
7	\$20.48
8	\$20.99
9	\$21.51
10	\$22.05
11	\$22.60
12	\$23.16
13	\$23.74
14	\$24.33
15	\$24.93
16	\$25.55

Classified Hourly Schedules 2021-2022 - CLSH

Café/Recess Monitors

Step	Hourly Rate
1	\$12.00
2	\$12.30
3	\$12.61
4	\$12.92
5	\$13.24
6	\$13.57
7	\$13.91
8	\$14.25
9	\$14.61
10	\$14.98
11	\$15.36
12	\$15.67
13	\$15.98
14	\$16.30
15	\$16.62
16	\$16.95

HS Guards

Step	Hourly Rate
1	\$15.58
2	\$16.05
3	\$16.53
4	\$17.02
5	\$17.54
6	\$18.06
7	\$18.51
8	\$18.98
9	\$19.45
10	\$19.94
11	\$20.43
12	\$20.84
13	\$21.26
14	\$21.69
15	\$22.12
16	\$22.56

Paraprofessionals

Step	Hourly Rate
1	\$13.10
2	\$13.49
3	\$13.89
4	\$14.31
5	\$14.74
6	\$15.18
7	\$15.64
8	\$16.11
9	\$16.51
10	\$16.92
11	\$17.34
12	\$17.77
13	\$18.21
14	\$18.67
15	\$19.14
16	\$19.62

Classified Substitutes Schedules 2021-2022 (CSUB)

	Bus Driver/Activity Driver	Bus Monitor	Café/Recess Monitor	Custodian	Unlicensed HRA	Licensed HRA	Mechanic
Regular	\$15.65	\$12.00	\$12.00	\$12.26	\$15.00	\$18.66	\$19.50
Retired	\$16.65	\$13.00	\$13.00	\$13.26	\$16.00	\$19.66	\$20.50

	Nurse	Secretary	Security Guard	SFNS Manager	SFNS Tech
Regular	\$20.71	\$14.25	\$12.00	\$14.00	\$12.00
Retired	\$21.71	\$15.25	\$13.00	\$15.00	\$13.00

Community Education 2021-2022 (COED)

	Certified	Drivers Ed	Instructor	Pool Worker	Temp Pool Supervisor	Strings Instructor
Step 1	\$18.00	\$24.00	\$25.00	\$12.00	\$15.00	\$48.00
Step 2	N/A	\$28.00	N/A	N/A	N/A	\$60.00

Pool Supervisor

Step	Hourly Rate
1	\$15.90
2	\$16.40
3	\$16.90
4	\$17.40
5	\$17.90
6	\$18.40
7	\$18.90
8	\$19.39
9	\$19.90
10	\$20.39
11	\$20.90
12	\$21.39
13	\$21.90
14	\$22.40
15	\$22.91
16	\$23.39

Facilities Department Schedules 2021-2022 (FACL)

Custodians & Floating Custodians

Step	Hourly Rate
1	\$12.26
2	\$12.65
3	\$13.05
4	\$13.47
5	\$13.89
6	\$14.35
7	\$14.81
8	\$15.29
9	\$15.78
10	\$16.29
11	\$16.81
12	\$17.35
13	\$17.90
14	\$18.47
15	\$19.06
16	\$19.66

Head Custodians & Supply Clerk

Step	Hourly Rate
1	\$15.32
2	\$15.75
3	\$16.20
4	\$16.63
5	\$17.07
6	\$17.51
7	\$17.94
8	\$18.39
9	\$18.82
10	\$19.25
11	\$19.70
12	\$20.13
13	\$20.57
14	\$21.01
15	\$21.44
16	\$21.89

Custodial Supervisor & Maintenance Mechanic

Step	Hourly Rate
1	\$18.00
2	\$18.54
3	\$19.10
4	\$19.67
5	\$20.26
6	\$20.87
7	\$21.39
8	\$21.92
9	\$22.47
10	\$23.03
11	\$23.61
12	\$24.08
13	\$24.56
14	\$25.05
15	\$25.55
16	\$26.06

Carpenter & Painter

Step	Hourly Rate
1	\$20.00
2	\$20.64
3	\$21.31
4	\$21.95
5	\$22.62
6	\$23.28
7	\$23.94
8	\$24.61
9	\$25.25
10	\$25.92
11	\$26.56
12	\$27.23
13	\$27.87
14	\$28.54
15	\$29.20
16	\$29.86

Electrician & HVAC & Boilerman

Step	Hourly Rate
1	\$22.00
2	\$22.69
3	\$23.36
4	\$24.05
5	\$24.72
6	\$25.41
7	\$26.09
8	\$26.77
9	\$27.45
10	\$28.13
11	\$28.82
12	\$29.49
13	\$30.18
14	\$30.85
15	\$31.54
16	\$32.22

Maintenance Foreman

Step	Hourly Rate
1	\$21.42
2	\$22.01
3	\$22.58
4	\$23.17
5	\$23.75
6	\$24.33
7	\$24.91
8	\$25.49
9	\$26.08
10	\$26.65
11	\$27.24
12	\$27.82
13	\$28.40
14	\$28.98
15	\$29.56
16	\$30.15

General Maintenance

Step	Hourly Rate
1	\$15.90
2	\$16.38
3	\$16.87
4	\$17.38
5	\$17.90
6	\$18.44
7	\$18.90
8	\$19.37
9	\$19.85
10	\$20.35
11	\$20.86
12	\$21.28
13	\$21.71
14	\$22.14
15	\$22.58
16	\$23.03

Preventative Maintenance

Step	Hourly Rate
1	\$15.90
2	\$16.40
3	\$16.90
4	\$17.40
5	\$17.90
6	\$18.40
7	\$18.90
8	\$19.39
9	\$19.90
10	\$20.39
11	\$20.90
12	\$21.39
13	\$21.90
14	\$22.40
15	\$22.91
16	\$23.39

Facilities Department Schedules 2021-2022 (FACL)

Head Groundskeeper

Step	Hourly Rate
1	\$15.35
2	\$15.81
3	\$16.28
4	\$16.77
5	\$17.27
6	\$17.79
7	\$18.23
8	\$18.69
9	\$19.16
10	\$19.64
11	\$20.13
12	\$20.63
13	\$21.15
14	\$21.68
15	\$22.22
16	\$22.78

Groundskeepers

Step	Hourly Rate
1	\$13.60
2	\$14.01
3	\$14.43
4	\$14.86
5	\$15.31
6	\$15.77
7	\$16.16
8	\$16.56
9	\$16.97
10	\$17.39
11	\$17.82
12	\$18.27
13	\$18.73
14	\$19.20
15	\$19.68
16	\$20.17

District Drivers

Step	Hourly Rate
1	\$13.00
2	\$13.39
3	\$13.79
4	\$14.20
5	\$14.63
6	\$15.07
7	\$15.45
8	\$15.84
9	\$16.24
10	\$16.65
11	\$17.07
12	\$17.41
13	\$17.76
14	\$18.12
15	\$18.48
16	\$18.85

Seasonal Groundskeepers

Step	Hourly Rate
1	\$12.00
2	\$13.00

ITS Department Schedules 2021-2022 (ITS)

IT Help Desk/Support Specialist

Step	Hourly Rate
1	\$17.01
2	\$17.52
3	\$18.05
4	\$18.59
5	\$19.15
6	\$19.72
7	\$20.31
8	\$20.92
9	\$21.55
10	\$22.20
11	\$22.76
12	\$23.33
13	\$23.91
14	\$24.51
15	\$25.12
16	\$25.75

MOSIS Data Specialist

Step	Hourly Rate
1	\$17.97
2	\$18.51
3	\$19.07
4	\$19.64
5	\$20.23
6	\$20.84
7	\$21.47
8	\$22.11
9	\$22.77
10	\$23.45
11	\$24.04
12	\$24.64
13	\$25.26
14	\$25.89
15	\$26.54
16	\$27.20

Network Administrator

Step	Hourly Rate
1	\$26.50
2	\$27.30
3	\$28.12
4	\$28.96
5	\$29.83
6	\$30.72
7	\$31.64
8	\$32.59
9	\$33.57
10	\$34.58
11	\$35.44
12	\$36.33
13	\$37.24
14	\$38.17
15	\$39.12
16	\$40.10

System Support Specialist

Step	Hourly Rate
1	\$19.10
2	\$19.67
3	\$20.26
4	\$20.87
5	\$21.50
6	\$22.15
7	\$22.81
8	\$23.49
9	\$24.19
10	\$24.92
11	\$25.67
12	\$26.44
13	\$27.23
14	\$28.05
15	\$28.89
16	\$29.76

Technical Support Supervisor

Step	Hourly Rate
1	\$23.23
2	\$23.92
3	\$24.62
4	\$25.32
5	\$26.02
6	\$26.72
7	\$27.42
8	\$28.11
9	\$28.82
10	\$29.52
11	\$30.21
12	\$30.93
13	\$31.66
14	\$32.42
15	\$33.19
16	\$33.98

System Support Specialist Intern

Step	Hourly Rate
1	\$12.00

Auditorium Light & Sound Tech

Step	Hourly Rate
1	\$12.00

Parents As Teachers 2021-2022 (PAT)

Parent Educator/PAT
Screener

Step	Hourly Rate
1	\$18.33
2	\$18.92
3	\$19.48
4	\$20.07
5	\$20.67
6	\$21.29
7	\$21.93
8	\$22.59
9	\$23.15
10	\$23.73
11	\$24.32
12	\$24.93
13	\$25.56
14	\$26.19
15	\$26.85
16	\$27.52

Secretarial Schedules 2021-2022 (SCTL)

Superintendent

Step	Hourly Rate
1	\$23.25
2	\$23.83
3	\$24.43
4	\$25.04
5	\$25.67
6	\$26.18
7	\$26.70
8	\$27.23
9	\$27.77
10	\$28.33
11	\$28.90
12	\$29.48
13	\$30.07
14	\$30.67
15	\$31.28
16	\$31.91

Asst Superintendent of Schools

Step	Hourly Rate
1	\$20.00
2	\$20.60
3	\$21.22
4	\$21.86
5	\$22.52
6	\$23.20
7	\$23.78
8	\$24.37
9	\$24.98
10	\$25.60
11	\$26.24
12	\$26.76
13	\$27.30
14	\$27.85
15	\$28.41
16	\$28.98

Executive Director/Assistant Superintendent

Step	Hourly Rate
1	\$18.00
2	\$18.54
3	\$19.10
4	\$19.67
5	\$20.26
6	\$20.87
7	\$21.39
8	\$21.92
9	\$22.47
10	\$23.03
11	\$23.61
12	\$24.08
13	\$24.56
14	\$25.05
15	\$25.55
16	\$26.06

Director Secretary

Step	Hourly Rate
1	\$15.20
2	\$15.66
3	\$16.13
4	\$16.61
5	\$17.11
6	\$17.62
7	\$18.15
8	\$18.60
9	\$19.07
10	\$19.55
11	\$20.04
12	\$20.54
13	\$21.05
14	\$21.58
15	\$22.12
16	\$22.67

Building Secretary

Step	Hourly Rate
1	\$14.25
2	\$14.68
3	\$15.12
4	\$15.57
5	\$16.04
6	\$16.52
7	\$16.93
8	\$17.35
9	\$17.78
10	\$18.22
11	\$18.68
12	\$19.05
13	\$19.43
14	\$19.82
15	\$20.22
16	\$20.62

Director Secretary Includes
Director Secretary Comm Enrich Coord Head HS Principal Building Bookkeeper Registrar Field Trip Specialist

Building Secretary Includes
Building Secretary Part Time Guidance Attendance Activity Director Guidance Office Assistant Receptionist

Food Services Department Schedules 2021-2022 (SFNS)

District Drivers

Step	Hourly Rate
1	\$13.00
2	\$13.39
3	\$13.79
4	\$14.20
5	\$14.63
6	\$15.07
7	\$15.45
8	\$15.84
9	\$16.24
10	\$16.65
11	\$17.07
12	\$17.41
13	\$17.76
14	\$18.12
15	\$18.48
16	\$18.85

Kitchen Maintenance

Step	Hourly Rate
1	\$17.00
2	\$17.51
3	\$18.04
4	\$18.58
5	\$19.14
6	\$19.71
7	\$20.20
8	\$20.71
9	\$21.23
10	\$21.76
11	\$22.30
12	\$22.75
13	\$23.21
14	\$23.67
15	\$24.14
16	\$24.62

SFNS Manager

Step	Hourly Rate
1	\$14.00
2	\$14.38
3	\$14.74
4	\$15.12
5	\$15.50
6	\$15.89
7	\$16.29
8	\$16.69
9	\$17.03
10	\$17.38
11	\$17.73
12	\$18.08
13	\$18.45
14	\$18.82
15	\$19.20
16	\$19.58

SFNS Technician

Step	Hourly Rate
1	\$12.00
2	\$12.30
3	\$12.61
4	\$12.92
5	\$13.24
6	\$13.57
7	\$13.91
8	\$14.25
9	\$14.61
10	\$14.98
11	\$15.36
12	\$15.67
13	\$15.98
14	\$16.30
15	\$16.62
16	\$16.95

SFNS Training Supervisor

Step	Hourly Rate
1	\$14.45
2	\$14.96
3	\$15.43
4	\$15.90
5	\$16.37
6	\$16.87
7	\$17.37
8	\$17.89
9	\$18.34
10	\$18.80
11	\$19.27
12	\$19.75
13	\$20.24
14	\$20.75
15	\$21.27
16	\$21.80

Transportation Schedules 2021-2022 (TRAN)

Bus Driver/Utility Driver

Step	Hourly Rate
1	\$15.65
2	\$16.11
3	\$16.60
4	\$17.10
5	\$17.62
6	\$18.14
7	\$18.59
8	\$19.05
9	\$19.54
10	\$20.03
11	\$20.53
12	\$21.04
13	\$21.57
14	\$22.11
15	\$22.66
16	\$23.22

Bus Monitor

Step	Hourly Rate
1	\$12.00
2	\$12.30
3	\$12.60
4	\$12.92
5	\$13.24
6	\$13.57
7	\$13.90
8	\$14.24
9	\$14.61
10	\$14.96
11	\$15.34
12	\$15.73
13	\$16.13
14	\$16.53
15	\$16.94
16	\$17.37

**Mechanics/Special
Needs Specialist &
Router/Dispatcher**

Step	Hourly Rate
1	\$19.50
2	\$20.08
3	\$20.68
4	\$21.30
5	\$21.93
6	\$22.59
7	\$23.16
8	\$23.74
9	\$24.33
10	\$24.94
11	\$25.56
12	\$26.19
13	\$26.85
14	\$27.52
15	\$28.21
16	\$28.91

**Training/Safety
Coordinator**

Step	Hourly Rate
1	\$20.38
2	\$20.99
3	\$21.62
4	\$22.27
5	\$22.94
6	\$23.63
7	\$24.22
8	\$24.82
9	\$25.44
10	\$26.08
11	\$26.73
12	\$27.27
13	\$27.81
14	\$28.37
15	\$28.93
16	\$29.51

12. GENERAL LEDGER REVENUES

All Revenue Accounts - FY22

Account Code	Account Description	Budget Requested	1St Prior Year Actua	2Nd Prior Year Actual	3Rd Prior Year Actual
GRAND TOTAL		129,271,000.00	91,657,025.29	123,484,357.26	121,878,795.06
OBJECT 5111 TOTAL	TAXES CURRENT YEAR	78,675,000.00	67,162,391.82	76,071,452.92	73,363,330.62
OBJECT 5112 TOTAL	TAXES PRIOR YEARS	1,325,000.00	866,437.98	1,584,438.89	1,172,614.11
OBJECT 5113 TOTAL	TAXES SALES	10,022,000.00	5,760,528.53	9,708,489.02	9,907,795.17
OBJECT 5114 TOTAL	FINANCIAL INSTITUTION TAXES	200,000.00	0.00	199,529.90	143,665.15
OBJECT 5115 TOTAL	TAXES M & M	1,700,000.00	1,172,027.45	2,019,748.56	1,687,208.02
OBJECT 5116 TOTAL	IN LIEU OF TAX	0.00	185.74	0.00	0.00
OBJECT 5131 TOTAL	Transportation Fees from Patrons	25,000.00	0.00	27,519.00	61,231.00
OBJECT 5141 TOTAL	EARNINGS ON INVESTMENTS	15,000.00	18,926.99	641,940.93	813,195.46
OBJECT 5151 TOTAL	Sales to Pupils	1,600,000.00	23,452.24	1,312,409.16	1,538,421.53
OBJECT 5161 TOTAL	Sales to Adults	0.00	552.42	7,943.75	12,003.13
OBJECT 5165 TOTAL	SPECIAL SERVICES CAFE	600,000.00	9,210.90	440,608.09	647,919.21
OBJECT 5171 TOTAL	Admissions - Student Activities	400,000.00	51,563.37	374,327.38	439,644.61
OBJECT 5174 TOTAL	REVENUE FROM ENTERPISE ACTIVITIES	215,000.00	81,922.57	95,992.96	466,858.63
OBJECT 5179 TOTAL	Other Pupil Activity Income	1,100,000.00	185,200.59	929,872.04	1,193,681.94
OBJECT 5181 TOTAL	COMMUNITY SERVICES	45,000.00	15,619.00	102,202.28	113,653.60
OBJECT 5182 TOTAL	PRESCHOOL TUITION	260,000.00	70,289.00	235,721.50	285,271.47
OBJECT 5191 TOTAL	BLDG. USE/CUSTODIAL FEES	40,000.00	4,690.00	72,610.00	60,935.00
OBJECT 5192 TOTAL	GIFTS/DONATIONS	0.00	100.00	0.00	0.00
OBJECT 5196 TOTAL	Net Receipts from Clearing Accounts	100,000.00	84,156.98	101,971.59	121,193.92
OBJECT 5198 TOTAL	VICC-VoluntaryInterdist.ChoiceCorp	1,046,000.00	496,947.52	1,831,937.22	2,001,893.62
OBJECT 5211 TOTAL	FINES FORFEIT ETC.	75,000.00	75,370.67	150,816.76	80,169.08
OBJECT 5221 TOTAL	STATE ASSESSED UTILITIES	1,640,000.00	0.00	1,638,429.17	1,503,370.04
OBJECT 5311 TOTAL	BASIC FORMULA	11,698,000.00	5,887,661.19	13,413,014.96	12,997,300.81
OBJECT 5312 TOTAL	TRANSPORTATION STATE	875,000.00	470,415.00	780,280.00	859,093.00
OBJECT 5314 TOTAL	ECSE/STATE	3,940,000.00	3,215,952.22	3,776,573.34	3,423,056.12
OBJECT 5319 TOTAL	CLASSROOM TRUST FUND	4,100,000.00	2,105,954.07	2,995,931.43	3,815,093.91
OBJECT 5324 TOTAL	ED/SCREEN ENTITLESTATE PAT	178,000.00	80,380.00	235,700.00	202,480.00
OBJECT 5332 TOTAL	CAREER EDUCATION	21,000.00	27,820.72	36,113.03	20,393.35
OBJECT 5333 TOTAL	FOOD SERVICE STATE	30,000.00	0.00	30,294.71	27,896.19
OBJECT 5369 TOTAL	RESIDENTIAL PLACEMENT/EXCESS COST	0.00	0.00	7,445.06	5,678.59
OBJECT 5397 TOTAL	OTHER STATE REVENUE	7,000.00	0.00	15,000.00	0.00
OBJECT 5412 TOTAL	MEDICAID	150,000.00	91,186.20	149,827.30	125,445.29
OBJECT 5423 TOTAL	Object Description Not Found	4,592,000.00	0.00	0.00	0.00
OBJECT 5424 TOTAL	CARES - ESSER Fund	0.00	767,663.32	0.00	0.00
OBJECT 5425 TOTAL	CARES Transportation	0.00	33,605.63	0.00	0.00
OBJECT 5427 TOTAL	PERKINS BASIC GRANT, CAREER EDUC.	120,000.00	72,007.39	125,337.31	114,881.31
OBJECT 5428 TOTAL	CARES Student	0.00	732,767.63	0.00	0.00
OBJECT 5442 TOTAL	ECSE/FEDERAL	73,000.00	32,192.30	65,700.20	71,179.00
OBJECT 5445 TOTAL	SCHOOL LUNCH PROGRAM	1,350,000.00	436,885.30	1,002,600.40	1,281,582.53
OBJECT 5446 TOTAL	SCHOOL BREAKFAST PROGRAM	355,000.00	187,131.32	247,771.18	311,368.52

All Revenue Accounts - FY22

Account Code	Account Description	Budget Requested	1St Prior Year Actua	2Nd Prior Year Actual	3Rd Prior Year Actual
OBJECT 5451 TOTAL	ESEA TITLE1	910,000.00	266,516.18	945,420.13	939,035.67
OBJECT 5461 TOTAL	TITLE IV	0.00	13,328.27	71,289.83	48,954.13
OBJECT 5462 TOTAL	TITLE III ESEA ENGL LANG ACQUISITN	146,000.00	42,947.69	169,462.42	90,225.41
OBJECT 5465 TOTAL	TITLE IIA ESEA TCHR/PRIN PD	263,000.00	58,883.54	197,609.85	212,024.40
OBJECT 5473 TOTAL	CARES-School Lunch Prog	0.00	177,162.22	97,318.20	0.00
OBJECT 5474 TOTAL	CARES-School Breakfast	0.00	103,913.82	61,523.00	0.00
OBJECT 5497 TOTAL	OTHER FEDERAL REVENUE	0.00	111,524.24	0.00	60,000.00
OBJECT 5641 TOTAL	SALE OF SCHOOL BUSES	15,000.00	6,490.27	8,420.29	6,611.25
OBJECT 5651 TOTAL	SALE OF OTHER PROPERTY	0.00	12,527.55	14,917.93	4,794.30
OBJECT 5811 TOTAL	TUITION	0.00	0.00	15,087.91	66,424.30
OBJECT 5831 TOTAL	OTHER DISTRICTS	240,000.00	148,524.00	289,404.00	303,444.00
OBJECT 5841 TOTAL	TRANSPORTATION OTHER LEAS	75,000.00	21,053.46	152,141.20	152,138.20
OBJECT 5842 TOTAL	TRANSP OTHER LEAS H'CAP	1,050,000.00	472,957.99	1,032,212.46	1,125,639.47

13. GENERAL LEDGER EXPENSES

All Expenditure Accounts - FY22

Account Code	Account Description	Budget Requested	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
GRAND TOTAL		134,832,044.00	60,661,131.93	121,838,760.99	120,727,386.08
OBJECT 6111 TOTAL	Regular Salaries	55,467,500.00	26,321,631.82	50,209,864.34	48,484,502.03
OBJECT 6121 TOTAL	SALARIES - SUBSTITUTE TEACHERS	1,002,500.00	262,670.50	675,395.59	712,033.60
OBJECT 6131 TOTAL	Supplemental Pay	2,237,000.00	1,066,144.16	1,622,480.06	1,820,024.63
OBJECT 6141 TOTAL	Cert Empl Unused Leave/Sverance Pay	116,000.00	0.00	73,350.00	93,660.00
OBJECT 6151 TOTAL	Classified Salaries - Regular	15,808,000.00	8,290,827.92	13,972,397.25	11,194,154.14
OBJECT 6161 TOTAL	Classified Salaries-Part Time	779,000.00	662,091.67	1,457,477.54	3,955,078.42
OBJECT 6171 TOTAL	Class Emp Unused Leave/Sevrnce Pay	130,000.00	42,269.92	35,292.01	50,758.03
OBJECT 6211 TOTAL	TEACHER RETIREMENT	9,319,000.00	4,308,001.05	8,205,367.79	7,990,013.13
OBJECT 6221 TOTAL	NONTEACHER RETIREMENT	1,342,000.00	706,626.39	1,185,005.86	1,159,830.87
OBJECT 6231 TOTAL	SOCIAL SECURITY (FICA)	1,076,000.00	579,499.96	1,011,227.31	1,001,547.73
OBJECT 6232 TOTAL	Medicare Tax	1,052,000.00	512,042.66	950,558.34	927,670.60
OBJECT 6241 TOTAL	MED/LIFE/DENTL INSURANCE	9,100,000.00	4,588,667.45	8,275,490.59	8,292,300.34
OBJECT 6261 TOTAL	WORKERS COMP.	611,000.00	525,213.00	473,604.00	464,436.00
OBJECT 6271 TOTAL	UNEMPLOYMENT COMP.	0.00	76,382.75	5,224.81	8,178.39
OBJECT 6311 TOTAL	TUITION	515,000.00	298,076.74	383,309.32	375,188.22
OBJECT 6312 TOTAL	Instructional Program Improve Serv	117,500.00	48,932.00	191,587.91	206,844.59
OBJECT 6313 TOTAL	PUPIL SUPPORT SERVICES	6,000.00	1,050.14	11,607.00	29,965.30
OBJECT 6315 TOTAL	AUDIT SERVICES	12,900.00	12,900.00	12,900.00	12,900.00
OBJECT 6317 TOTAL	LEGAL SERVICES	25,000.00	9,283.10	11,231.61	30,844.64
OBJECT 6318 TOTAL	ELECTION SERVICES	65,000.00	-11,436.07	57,523.92	0.00
OBJECT 6319 TOTAL	Other Professional Srvc	1,067,570.00	339,560.88	504,191.40	519,296.05
OBJECT 6331 TOTAL	LAUNDRY SERVICE	15,500.00	6,269.91	11,622.45	15,902.52
OBJECT 6332 TOTAL	EQUIPMENT REPAIRS	203,500.00	143,234.99	256,847.49	142,924.56
OBJECT 6334 TOTAL	EQUIPMENT RENTAL	339,543.00	326,282.29	333,409.91	265,010.88
OBJECT 6335 TOTAL	Water and Sewer	260,000.00	104,399.51	215,805.16	252,471.13
OBJECT 6336 TOTAL	REFUSE SERVICE	73,000.00	45,959.58	63,226.85	58,003.30
OBJECT 6337 TOTAL	Tech-Related Repairs & Maint	457,250.00	211,785.36	254,035.18	547,793.90
OBJECT 6339 TOTAL	OTHER PROPERTY SERVICE	846,099.00	355,433.88	700,476.43	818,184.82
OBJECT 6341 TOTAL	CONTR TRANS TO/FROM SCHL	375,400.00	15,721.13	234,101.21	403,811.31
OBJECT 6343 TOTAL	TRAVEL	874,985.00	254,478.35	690,091.03	1,052,653.40
OBJECT 6349 TOTAL	OTHER TRANS SRV	2,800.00	1,240.93	586.73	940.17
OBJECT 6351 TOTAL	PROPERTY INSURANCE	487,000.00	468,026.00	441,109.00	427,123.00
OBJECT 6352 TOTAL	LIABILITY INSURANCE	486,000.00	467,233.00	438,139.00	425,585.00
OBJECT 6353 TOTAL	FIDELITY BOND PREMIUM	350.00	189.40	356.50	1,013.11
OBJECT 6361 TOTAL	COMMUNICATION	309,150.00	185,342.50	296,608.64	309,005.26
OBJECT 6362 TOTAL	ADVERTISING	7,050.00	2,272.00	6,177.76	5,851.24
OBJECT 6363 TOTAL	PRINTING & BINDING	209,250.00	76,760.97	218,492.12	220,071.98
OBJECT 6371 TOTAL	DUES & MEMBERSHIPS	220,455.00	138,628.50	195,742.66	198,806.02
OBJECT 6391 TOTAL	OTHER PURCHASED SERVICES	136,731.00	140,811.61	212,864.21	209,038.19
OBJECT 6411 TOTAL	GENERAL SUPPLIES	2,200,248.00	1,258,193.71	2,078,146.86	2,036,403.19

All Expenditure Accounts - FY22

Account Code	Account Description	Budget Requested	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
OBJECT 6412 TOTAL	SUPPLIES TECH RELATED	812,700.00	753,166.24	876,434.57	964,714.00
OBJECT 6431 TOTAL	TEXTBOOK	1,266,000.00	939,091.15	837,628.37	1,501,249.12
OBJECT 6441 TOTAL	LIBRARY BOOKS	115,000.00	77,318.15	149,839.36	169,156.83
OBJECT 6451 TOTAL	PERIODICALS	32,650.00	45,611.53	44,515.42	33,762.84
OBJECT 6471 TOTAL	FOOD SUPPLIES	1,715,000.00	440,558.36	1,403,584.53	1,596,376.57
OBJECT 6481 TOTAL	ELECTRIC	1,975,000.00	958,838.78	1,733,867.04	1,978,680.11
OBJECT 6483 TOTAL	FUEL FOR HEAT	320,000.00	99,717.21	275,621.58	349,210.93
OBJECT 6486 TOTAL	GASOLINE/DIESEL	513,000.00	87,253.17	239,171.81	389,114.79
OBJECT 6491 TOTAL	OTHER SUPPLIES/MATERIAL	3,924,887.00	901,844.61	2,600,356.58	3,072,343.40
OBJECT 6511 TOTAL	LAND PURCHASE	0.00	2,782.64	291,523.66	0.00
OBJECT 6521 TOTAL	BUILDINGS	14,810,000.00	1,886,586.31	3,533,055.28	2,806,861.25
OBJECT 6531 TOTAL	SITE IMPROVEMENT	0.00	323,759.55	876,943.44	675,138.38
OBJECT 6541 TOTAL	EQUIPMENT GENERAL	259,720.00	168,047.04	118,945.10	490,593.94
OBJECT 6542 TOTAL	EQUIPMENT INSTRUCTIONAL	149,662.00	128,268.00	207,309.86	197,154.80
OBJECT 6543 TOTAL	TECHNOLOGY HARDWARE	62,200.00	204,648.18	191,585.23	123,000.00
OBJECT 6544 TOTAL	TECHNOLOGY SOFTWARE	0.00	0.00	0.00	9,500.00
OBJECT 6551 TOTAL	VEHICLE REPLACEMENT	229,000.00	116,162.47	105,414.00	199,843.11
OBJECT 6552 TOTAL	SCHOOL BUS REPLACEMENT	510,944.00	491,749.00	587,070.00	517,024.00
OBJECT 6613 TOTAL	PRINCIPAL-LEASE PURCHASE	0.00	77,468.29	11,302,636.24	10,103,496.76
OBJECT 6621 TOTAL	Interest - Bonded Indebtedness	782,000.00	0.00	0.00	0.00
OBJECT 6623 TOTAL	INTEREST - LEASE PURCHASE	0.00	111,745.59	478,568.87	815,055.06
OBJECT 6631 TOTAL	Fees - Bonded Indebtedness	1,000.00	0.00	0.00	0.00
OBJECT 6633 TOTAL	FEES LEASE PURCHASE AGREEMENTS	0.00	3,816.00	11,764.21	15,290.50