



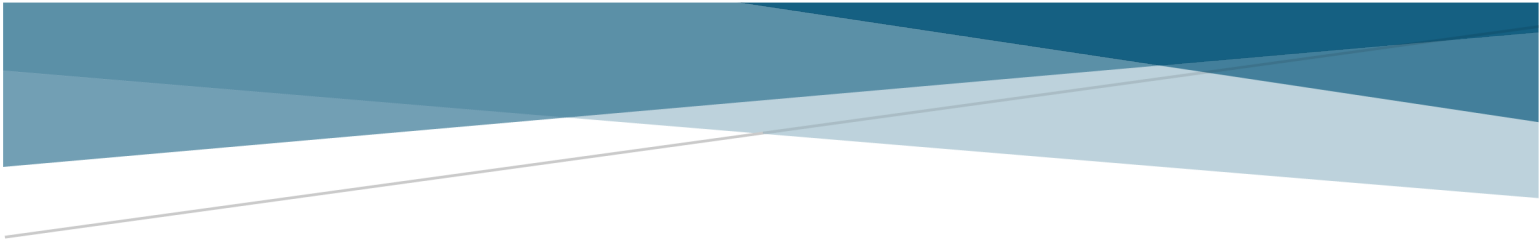
FY25 ANNUAL BUDGET REPORT

Dr. Michael Maclin, Superintendent

SPECIAL SCHOOL DISTRICT OF ST. LOUIS COUNTY 12110 Clayton Rd., St. Louis, MO 63131

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BUDGET MESSAGE

Special School District of St. Louis County

FY25 BUDGET MESSAGE

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

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

Special School District of Saint Louis County is the fourteenth largest employer in the St. Louis area and covers over 510 square miles. We serve 22,818 students in 265 schools in St. Louis County. Special School District of Saint Louis County employs 5,903 full and part-time employees in our five SSD buildings, two Technical High Schools and in buildings throughout our 22 partner districts.

Special School District of Saint Louis County utilizes a budgeting approach driven by prior years actual expenses to ensure that instructional needs drive the budget. District administration works diligently with the building and partner district administration to identify needs, wants, and opportunities to prioritize and support the education of our students.

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

The budget for Fiscal Year 2025 is the result of detailed internal analysis, meeting with Partner Districts and reviewed by SSD Administration. The budget is developed at the direction of the Special School District of Saint Louis County Board of Education and the Special School District Governing Council.

The Board of Education's primary budgetary goals for fiscal year 2025 are:

- Equity
- Staffing
- Curricular Support
- Fiscal Responsibility

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

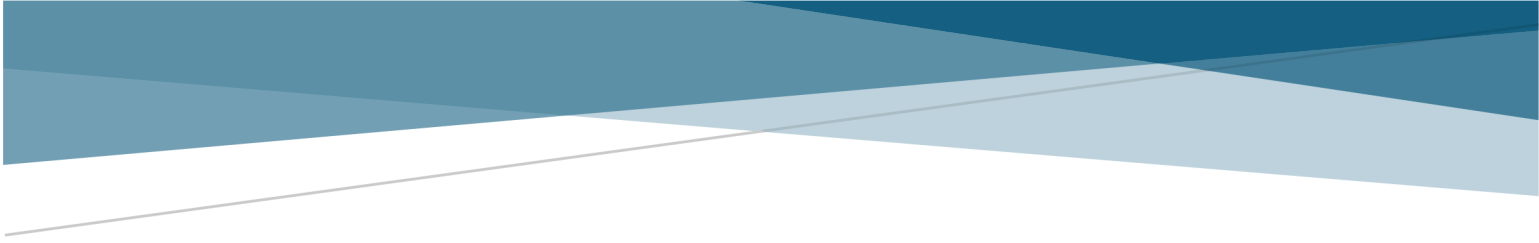
Revenues are projected to decrease by \$4.6 million when compared to the previous year's budget. This decrease is associated with a decrease in State and Federal revenue. This includes the end of the Covid era enrollment provision for calculating average daily attendance as well as the end of Elementary and Secondary School Emergency Relief (ESSER) funding. SSD will see an increase in revenue from local taxes. The Missouri State legislature will again fully fund both the Foundation Formula and Transportation.

Total expenditures are projected to increase by \$24.8 million from the FY24 budget. This increase in expenditures is directly related to the negotiated and agreed upon salary increases with the five unions in Special School District. The District is projected to deficit spend by \$79.8 million. In response to this trend the District is implementing a plan to control the trend of deficit spending over the next 5 years to level out the fund balance at 30% of expenditures.

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

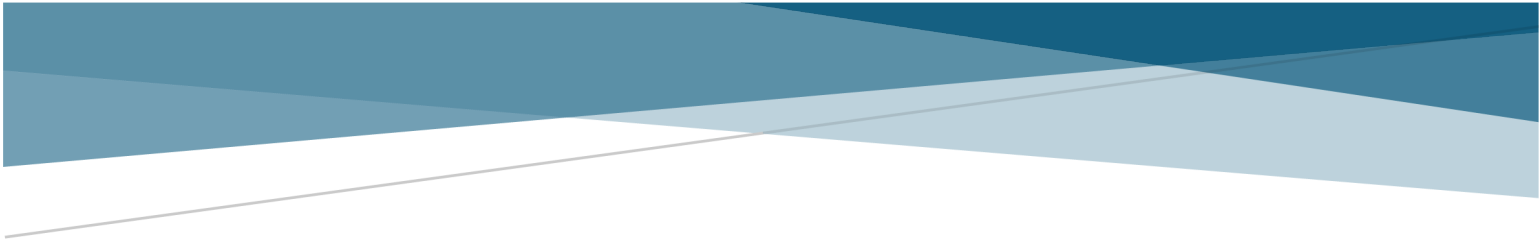
Dr. Michael Maclin

Superintendent of Schools



FINANCIAL SECTION

Special School District of St. Louis County



BUDGET SUMMARY

Special School District of St. Louis County

Tax Rate and Assessed Valuation Historical Data

<u>Year</u>	<u>Tax Rate</u>	<u>Percentage Change</u>	<u>Assessed Valuation (a)</u>	<u>Percentage Change</u>
2008-2009	\$ 0.9184	1.1%	25,059,158,407	1.0%
2009-2010	\$ 0.9384	2.2%	23,692,492,221	-5.5%
2010-2011	\$ 0.9950	6.0%	23,436,158,055	-1.1%
2011-2012	\$ 1.0125	1.8%	22,415,311,159	-4.4%
2012-2013	\$ 1.0123	0.0%	22,645,204,869	1.0%
2013-2014	\$ 1.2400	22.5%	21,949,363,099	-3.1%
2014-2015	\$ 1.2609	1.7%	22,108,851,472	0.7%
2015-2016	\$ 1.2348	-2.1%	22,712,072,095	2.7%
2016-2017	\$ 1.2409	0.5%	22,879,134,434	0.7%
2017-2018	\$ 1.1912	-4.0%	24,649,827,863	7.7%
2018-2019	\$ 1.1980	0.6%	24,724,810,539	0.3%
2019-2020	\$ 1.1077	-7.5%	27,624,920,826	11.7%
2020-2021	\$ 1.1077	0.0%	27,829,282,741	0.7%
2021-2022	\$ 1.0158	-8.3%	29,275,982,541	5.2%
2022-2023	\$ 1.0495	3.3%	30,550,091,007	4.4%
2023-2024	\$ 0.9616	-8.4%	34,924,127,595	14.3%
2024-2025	\$ 0.9626	0.1%	35,227,058,795	0.9%

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

**Summary Revenues, Expenditures, Balances
Budget FY25 vs. Budget FY24 (\$ in 000s)**

	<u>Actual FY23</u>	<u>% Change</u>	<u>Budget FY24</u>	<u>% Change</u>	<u>Budget FY25</u>	<u>% Change</u>
Beginning Fund Balance	<u>\$ 341,531</u>	0.2%	<u>\$ 371,161</u>	8.7%	<u>\$ 320,794</u>	-13.6%
Revenues	547,496	10.6%	562,521	2.7%	557,926	-0.8%
Expenditures	<u>517,864</u>	10.1%	<u>612,889</u>	18.3%	<u>637,757</u>	4.1%
(Deficit) Surplus	<u>29,631</u>		<u>(50,368)</u>		<u>(79,832)</u>	
Ending Fund Balance	<u><u>\$ 371,162</u></u>	1.6%	<u><u>\$ 320,794</u></u>	-13.6%	<u><u>\$ 240,962</u></u>	-24.9%
 Fund Balance %	 71.7%		 52.3%		 37.8%	
 Remaining Facilities Plan Obligations	 <u>\$ 27,030</u>	 -10.5%	 <u>\$ 23,842</u>	 -11.8%	 <u>\$ 20,675</u>	 -13.3%
Obligations	<u> </u>		<u> </u>		<u> </u>	
Ending Fund Balance, Net of Facility Plan Obligations	<u><u>\$ 344,132</u></u>	2.7%	<u><u>\$ 296,952</u></u>	-13.7%	<u><u>\$ 220,287</u></u>	-25.8%
 Fund Balance %, Net of Facility Plan Obligations	 63.2%		 46.6%		 33.5%	
Number of Months Coverage			8.5		6.3	

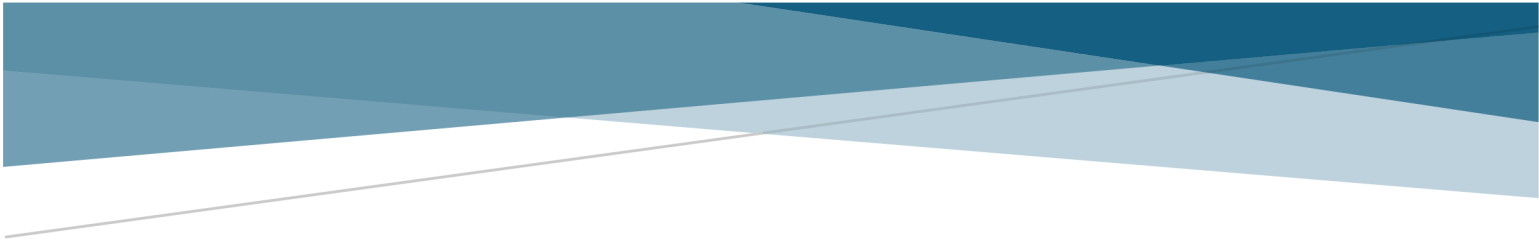
**Summary Revenues, Expenditures, Balances
Budget FY25 by Fund (\$ in 000s)**

	General Fund	Teachers' Fund	Capital Outlay Fund	Total Budget FY25
Beginning Fund Balance	<u>\$ 317,972</u>	<u>-</u>	<u>\$ 2,822</u>	<u>\$ 320,794</u>
Revenues	302,574	242,083	13,268	557,925
Expenditures	<u>328,379</u>	<u>291,161</u>	<u>18,217</u>	<u>637,757</u>
(Deficit) Surplus	<u>(25,805)</u>	<u>(49,079)</u>	<u>(4,949)</u>	<u>(79,832)</u>
Transfer	(51,206)	49,079	2,127	-
Ending Fund Balance	<u><u>\$ 240,962</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (0)</u></u>	<u><u>\$ 240,962</u></u>

Summary of Major Variances

Budget FY25 vs. Budget FY24 (\$ in 000s)

	Increase/ (Decrease)	Reason
REVENUE		
5111 Taxes, Current Year Levy	\$ 3,950	New Construction and increase in personal property taxes
5112 Prior Year Taxes	3,500	Unfavorable tax settlements
5141 Investment Earnings	(3,800)	Lower market rates, lower fund balance
5311 Basic Formula	(8,920)	End of Pandemic provisions in Basic Formula
5422 ARP-ESSER III	(2,668)	End of Pandemic provisions
Other - Net	3,343	
Net Change in Revenue	\$ (4,595)	
EXPENDITURES		
6101 - 6143 Certificated Staff	\$ 14,066	Salary increase; New FY25 Positions
6150 - 6185 Non-certificated Staff	13,512	Salary increase; New FY25 Positions
6211 - 6291 Fringe Benefits	8,834	Salary increase; New FY25 Positions
6311 Instruction Services-Tuition	(704)	Cut back on release time
6341 Contracted Pupil Transportation	3,902	Increase in Contracted Services
6511 Land	(9,500)	FY24 Capital Purchase
6521 Building & Improvements	(3,305)	Capital Projects
6531 Improvements Other Than Bldgs	(2,152)	Capital Projects
6552 Vehicles - Buses	2,626	Purchase Type C Busses
6613 Principal-Lease Purchase Agreement	(753)	Renting Technology devices in FY25
Other - Net	(1,659)	
Net Change in Expenditures	\$ 24,868	
 Net Change in Fund Balance	 <u>\$ (29,462)</u>	



REVENUE

Special School District of St. Louis County

Revenue

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

Local Revenue

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

Local revenue sources include:

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

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

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

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

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

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

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

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

County Revenue

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

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

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

State Revenue

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

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

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

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

Federal Revenue

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

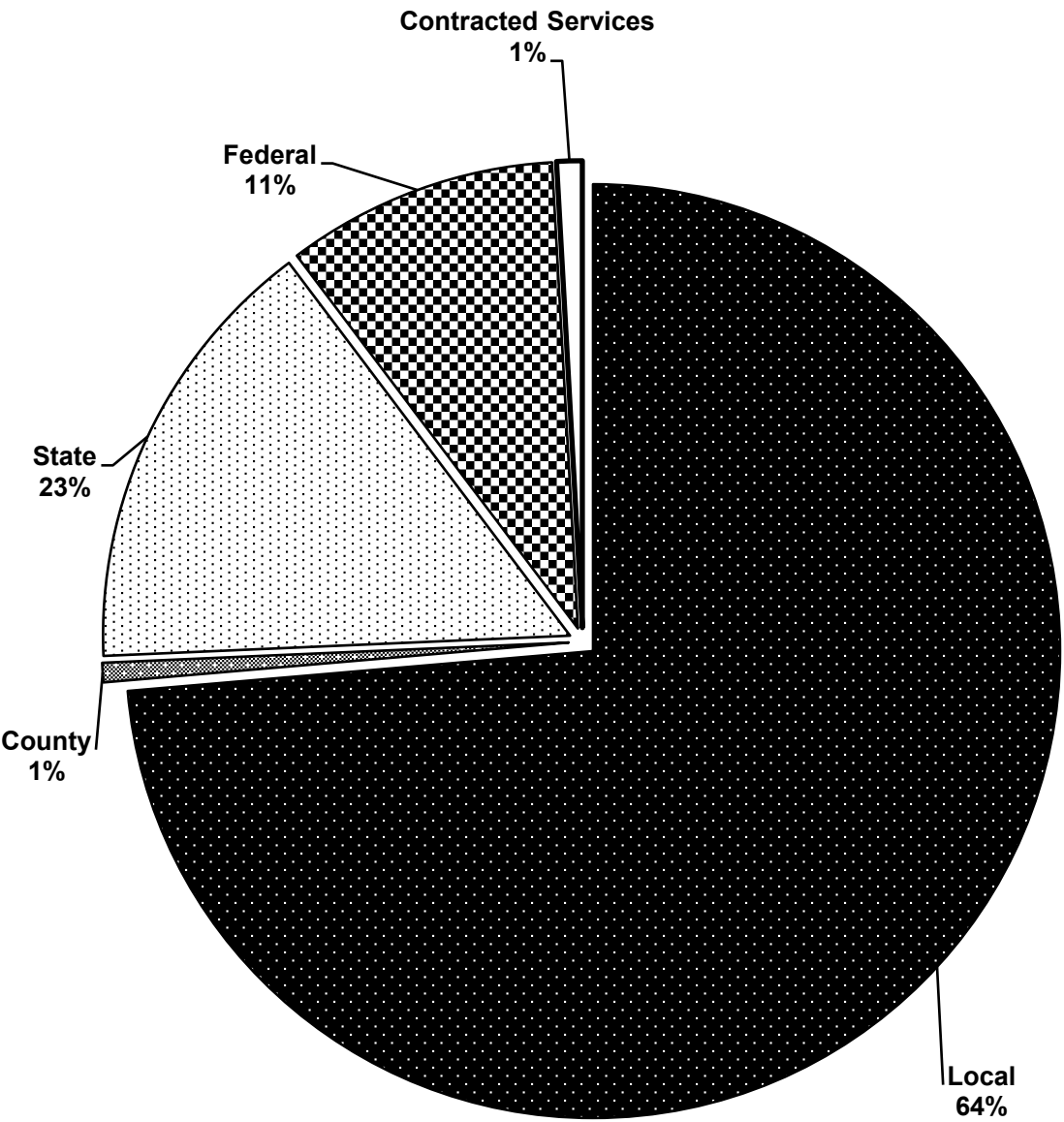
Federal sources include:

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

Summary of Operating Revenues by Source
Budget FY25 vs. Budget FY24 (\$ in 000s)

	Actual FY23	% Change	Budget FY24	% Change	Budget FY25	Change Budget FY25 vs. Budget FY24	% Change
Local	\$ 346,613	-3.7%	\$ 353,911	2.1%	\$ 358,198	\$ 4,287	1.2%
County	5,322	3.7%	5,213	-2.1%	5,078	(135)	-2.6%
State	118,616	4.3%	124,548	5.0%	116,759	(7,789)	-6.3%
Federal	70,734	10.8%	72,150	2.0%	71,191	(959)	-1.3%
Non-Current	113	-96.2%	25	-77.8%	25	-	0.0%
Contracted Services	6,098	-8.0%	6,675	9.5%	6,675	-	0.0%
TOTAL REVENUE	\$ 547,496	-0.8%	\$ 562,521	2.7%	\$ 557,926	\$ (4,596)	-0.8%

**FY25 Summary of Revenues
by Source**



**Detailed Operating Revenues by Source
Budget FY25 vs. Budget FY24**

	Actual FY23	% Change	Budget FY24	% Change	Budget FY25	Change Budget FY25 vs. Budget FY24 vs.	% Change
LOCAL REVENUE							
5111 Property Taxes, Current Year	\$ 301,728,046	6.1%	313,980,000	4.1%	317,930,000	\$ 3,950,000	1.3%
5112 Prior Year Taxes	5,096,005	22.8%	500,000	-90.2%	4,000,000	3,500,000	700.0%
5113 Sales Tax	9,466,698	6.1%	7,588,000	-19.8%	8,350,000	762,000	10.0%
5114 Financial Institution Tax (Intangible)	539,416	-62.0%	350,000	-35.1%	550,000	200,000	57.1%
5115 Merchants & Manufacturers (Surcharge)	8,046,845	0.8%	8,260,000	2.6%	7,860,000	(400,000)	-4.8%
5116 In Lieu of Tax	294,641	-59.1%	250,000	-15.2%	550,000	300,000	120.0%
5123 Tuition - Adult Education	771,099	-5.5%	815,000	5.7%	890,000	75,000	9.2%
5141 Investment Earnings	13,633,612	2997.5%	17,300,000	26.9%	13,500,000	(3,800,000)	-22.0%
5151 Food Service-Students	32,465	0.0%	38,000	100.0%	38,000	-	-
5161 Food Service-Adult	3,313	31.4%	5,500	66.0%	5,500	-	-
5165 Food Service Ala Carte	12,502	13.5%	18,000	44.0%	18,000	-	-
5181 Community Services	123,871	54.9%	125,000	0.9%	125,000	-	-
5191 Misc Local - Building Rents	14,308	-62.3%	6,000	-58.1%	6,000	-	-
5198 Misc Local - DESEG/OTHER	6,849,845	31.7%	4,675,000	-31.8%	4,375,700	(299,300)	-6.4%
Total Local	\$ 346,612,666	10.3%	\$ 353,910,500	2.1%	\$ 358,198,200	\$ 4,287,700	1.2%
COUNTY REVENUE							
5211 Fines and Forefeitures	\$ 17,436	111.5%	\$ 18,135	4.0%	\$ 18,135	\$ -	-
5221 State Assessed Utilities	5,304,874	5.4%	5,195,000	-2.1%	5,060,000	(135,000)	-2.6%
Total County	\$ 5,322,310	5.6%	\$ 5,213,135	-2.1%	\$ 5,078,135	\$ (135,000)	-2.6%
STATE REVENUE							
5311 Basic Formula	\$ 50,440,039	0.2%	\$ 50,120,000	-0.6%	\$ 41,200,000	\$ (8,920,000)	-17.8%
5312 Transportation	20,036,326	207.8%	20,871,000	4.2%	20,871,000	-	-
5314 Early Childhood	27,759,692	9.8%	33,861,870	22.0%	35,315,462	1,453,592	4.3%
5319 Basic Formula-Classroom Trust Fund	1,026,939	-1.0%	730,000	-28.9%	1,080,000	350,000	47.9%
5332 Career Education	1,288,819	4.1%	1,624,275	26.0%	1,626,424	2,149	0.1%
5333 Food Service - State	2,310	-62.6%	5,000	116.5%	5,000	-	-
5369 Public Placement/Excess Cost	650,025	-64.3%	1,939,397	198.4%	950,000	(989,397)	-51.0%
5371 Readers for the Blind	15,711	-10.7%	24,699	57.2%	20,699	(4,000)	-16.2%
5381 High Needs Fund	16,840,540	-12.5%	15,371,054	-8.7%	15,689,916	318,862	2.1%
5397 Other State Revenue	555,584	100.0%	-	-100.0%	-	-	-
5398 Tuition-State Agency		0.0%		-		-	-
Total State	\$ 118,615,984	12.2%	\$ 124,547,295	5.0%	\$ 116,758,501	\$ (7,788,794)	-6.3%

Detailed Operating Revenues by Source **Budget FY25 vs. Budget FY24**

	Actual FY23	% Change	Budget FY24	% Change	Budget FY25	Change Budget FY25 vs. Budget FY24 vs.	% Change
FEDERAL REVENUE							
5412 Medicaid	\$ 17,379,647	53.4%	\$ 19,500,000	12.2%	\$ 22,000,000	\$ 2,500,000	12.8%
5422 ARP-ESSER III	753,547	100.0%	2,668,307	254.1%	-	(2,668,307)	-100.0%
5423 CRRSA-ESSER II	276,158	132668.2%	820,841	197.2%	-	(820,841)	-100.0%
5427 Perkins Basic Grant	150,884	15.9%	137,548	-8.8%	111,748	(25,800)	-18.8%
5437 IDEA Grants	365,687	-20.0%	1,075,690	194.2%	395,084	(680,606)	-63.3%
5439 IDEA 611/ARP Entitlement	5,475,361	100.0%	-	-100.0%	-	-	-
5441 Entitlement Part B	40,026,851	-0.9%	41,782,466	4.4%	41,782,466	-	-
5442 Early Childhood	3,603,219	-0.4%	3,755,210	4.2%	4,770,112	1,014,902	27.0%
5443 IDEA ECSE 619/ARP	268,693	-92.6%	-	-100.0%	-	-	-
5445 School Lunch Program	351,363	-29.6%	350,000	-0.4%	350,000	-	-
5446 School Breakfast Program	165,828	-58.1%	210,000	26.6%	210,000	-	-
5448 After School Snack Program	-	0.0%	-	100.0%	-	-	-
5449 Fresh Fruits & Vegetables	11,954	100.0%	23,000	92.4%	23,000	-	100.0%
5451 ESEA Title I.A-Ed Disadvantage	534,286	-12.4%	911,405	70.6%	697,406	(213,999)	-23.5%
5465 ESEA Title II-Eisenhower	26,687	-67.0%	83,074	211.3%	34,401	(48,673)	-58.6%
5468 ARP-Homeless Children & Youth	-	-100.0%	16,095	100.0%	-	(16,095)	-100.0%
5484 Pell Grants	704,700	-9.9%	597,215	-15.3%	597,215	-	-
5497 Other Federal Revenue	638,973	30.1%	219,341	-65.7%	219,341	-	-
Total Federal	\$ 70,733,838	11.5%	\$ 72,150,192	2.0%	\$ 71,190,773	\$ (959,419)	-1.3%
NON-CURRENT REVENUE							
5631 Insurance Recovery	\$ 2,291	0.0%	\$ -	-100.0%	\$ -	\$ -	-
5641 Sale of Buses	67,667	0.0%	-	-100.0%	-	\$ -	-
5651 Sale of Other Property	42,862	-21.5%	25,000	-41.7%	25,000	-	-
Total Non-Current	\$ 112,820	106.5%	\$ 25,000	-77.8%	\$ 25,000	\$ -	0.0%
CONTRACTED SERVICES REVENUE							
5811 Tuition-Other Districts	\$ 379,449	22.5%	\$ 475,000	25.2%	\$ 475,000	\$ -	0.0%
5831 Contract Services-Phase 2	5,718,590	-7.6%	6,200,000	8.4%	6,200,000	-	0.0%
Total Contracted Services	\$ 6,098,040	-6.1%	\$ 6,675,000	9.5%	\$ 6,675,000	\$ -	0.0%
Total Revenue	\$ 547,495,657	10.6%	\$ 562,521,122	2.7%	\$ 557,925,609	\$ (4,595,513)	-0.8%

Detailed Operating Revenues by Object by Year General Fund

	<u>Actual FY23</u>	<u>% Change</u>	<u>Budget FY24</u>	<u>% Change</u>	<u>Budget FY25</u>	<u>Change Budget FY25 vs. Budget FY24</u>	<u>% Change</u>
LOCAL REVENUE							
5111 Property Taxes, Current Year	\$ 135,066,066	5.0%	\$ 137,300,945	1.7%	\$ 145,324,331	\$ 8,023,386	5.8%
5112 Prior Year Taxes	2,281,185	21.5%	218,646	-90.4%	1,828,382	1,609,736	736.2%
5114 Financial Institution Tax (Intangible)	241,465	-62.4%	153,052	-36.6%	251,402	98,350	64.3%
5115 Merchants & Manufacturers (Surcharge)	3,602,103	-0.2%	3,612,032	0.3%	3,592,770	(19,262)	-0.5%
5116 In Lieu of Tax	131,894	-59.6%	109,323	-17.1%	251,402	142,079	130.0%
5123 Tuition - Adult Education	771,099	-5.5%	815,000	5.7%	890,000	75,000	0.0%
5141 Investment Earnings	13,633,612	2997.5%	17,300,000	26.9%	13,500,000	(3,800,000)	-22.0%
5151 Food Service-Students	32,465	0.0%	38,000	100.0%	38,000	-	-
5161 Food Service-Adult	3,313	31.4%	5,500	66.0%	5,500	-	-
5165 Food Service Ala Carte	12,502	13.5%	18,000	44.0%	18,000	-	-
5181 Community Services	123,871	54.9%	125,000	0.9%	125,000	-	-
5191 Misc Local - Building Rents	14,308	-62.3%	6,000	-58.1%	6,000	-	-
5198 Misc Local - DESEG/OTHER	6,849,845	31.7%	4,675,000	-31.8%	4,375,700	(299,300)	-6.4%
Total Local	\$ 162,763,727	14.87%	\$ 164,376,498	1.0%	\$ 170,206,487	\$ 5,829,989	3.5%
COUNTY REVENUE							
5211 Fines and Forefeitures	\$ -		\$ -		\$ -	\$ -	
5221 State Assessed Utilities	2,374,683	4.3%	2,271,732	-4.3%	2,312,902	41,170	1.8%
Total County	\$ 2,374,683	4.3%	\$ 2,271,732	-4.3%	\$ 2,312,902	\$ 41,170	1.8%
STATE REVENUE							
5311 Basic Formula	\$ 12,610,010	0.2%	\$ 12,530,000	-0.6%	\$ 10,300,000	\$ (2,230,000)	-17.8%
5312 Transportation	20,036,326	207.8%	20,871,000	4.2%	20,871,000	-	-
5314 Early Childhood	17,211,009	61.0%	20,993,429	22.0%	21,895,586	902,157	4.3%
5332 Career Education	1,137,492	1.3%	1,624,275	42.8%	1,626,424	2,149	0.1%
5333 Food Service - State	2,310	-62.6%	5,000	116.5%	5,000	-	0.0%
5369 Public Placement/Excess Cost	650,025	-64.3%	1,939,397	198.4%	950,000	(989,397)	-51.0%
5371 Readers for the Blind	15,711	-10.7%	9,699	-38.3%	9,699	-	-
5381 High Needs Fund	16,840,540	-12.5%	15,371,054	-8.7%	15,689,916	318,862	2.1%
5397 Other State Revenue	555,584	100.0%	-	-100.0%	-	-	0.0%
Total State	\$ 69,059,006	32.3%	\$ 73,343,854	6.2%	\$ 71,347,625	\$ (1,996,229)	-2.7%

Detailed Operating Revenues by Object by Year General Fund

	Actual FY23	% Change	Budget FY24	% Change	Budget FY25	Change Budget FY25 vs. Budget FY24	% Change
FEDERAL REVENUE							
5412 Medicaid	\$ 17,379,647	53.4%	\$ 19,500,000	12.2%	\$ 22,000,000	\$ 2,500,000	12.8%
5422 ARP-ESSER III	461,905	81.8%	151,598	-67.2%	-	(151,598)	-100.0%
5423 CRRSA-ESSER II	276,158	132668.2%	380,594	37.8%	-	(380,594)	-100.0%
5427 Perkins Basic Grant	150,884	15.9%	137,548	-8.8%	111,748	(25,800)	-18.8%
5437 IDEA Grants	315,895	-23.1%	1,023,690	224.1%	320,084	(703,606)	-68.7%
5439 IDEA 611/ARP Entitlement	4,319,258	0.0%	-	100.0%	-	-	
5441 Entitlement Part B	13,326,851	197.2%	22,698,582	70.3%	22,698,582	-	
5442 Early Childhood	3,603,219	-0.4%	3,755,210	4.2%	4,770,112	1,014,902	27.0%
5443 IDEA ECSE 619/ARP	268,693	100.0%	-	-100.0%	-	-	
5445 School Lunch Program	351,363	-29.6%	350,000	-0.4%	350,000	-	
5446 School Breakfast Program	165,828	-58.1%	210,000	26.6%	210,000	-	
5448 After School Snack Program	-	0.0%	-	100.0%	-	-	
5449 Fresh Fruits & Vegetables	11,954	100.0%	23,000	92.4%	23,000	-	
5451 Title I	534,286	-12.4%	911,405	70.6%	697,406	(213,999)	-23.5%
5465 Title II	26,687	-67.0%	83,074	211.3%	34,401	(48,673)	-58.6%
5468 ARP-Homeless Children & Youth	-	0.0%	16,095		-	-	
5484 Pell Grants	704,700	-9.9%	597,215	-15.3%	597,215	-	
5497 Other Federal Revenue	345,105	-29.7%	219,341	-36.4%	219,341	-	
Total Federal	\$ 42,242,434	78.9%	\$ 50,057,352	18.5%	\$ 52,031,889	\$ 1,974,537	3.9%
NON-CURRENT REVENUE							
5631 Insurance Recovery	\$ 2,291	100.0%	\$ -		-	-	0.0%
5651 Sale of Other Property	6,855	-73.0%	-	-100.0%	-	-	0.0%
Total Non-Current	\$ 9,146	-64.0%	\$ -	-100.0%	\$ -	\$ -	0.0%
CONTRACTED SERVICES REVENUE							
5811 Tuition-Other Districts	\$ 379,449	22.5%	\$ 475,000	25.2%	\$ 475,000	\$ -	0.0%
5831 Contract Services-Phase 2	5,718,590	-7.6%	6,200,000	8.4%	6,200,000	-	0.0%
Total Contracted Services	\$ 6,098,040	-6.1%	\$ 6,675,000	9.5%	\$ 6,675,000	\$ -	0.0%
Total Revenue	\$ 282,547,036	24.9%	\$ 296,724,436	5.0%	\$ 302,573,903	\$ 5,849,467	2.0%

Detailed Operating Revenues by Object by Year Teachers' Fund

	Actual FY23	% Change	Budget FY24	% Change	Budget FY25	Change Budget FY25 vs. Budget FY24	% Change
LOCAL REVENUE							
5111 Property Taxes, Current Year	\$ 145,415,956	5.1%	\$ 151,308,582	4.1%	\$ 160,154,017	\$ 8,845,435	5.8%
5112 Prior Year Taxes	2,455,988	21.6%	240,953	-90.2%	2,014,959	1,774,006	736.2%
5113 Sales Tax	9,466,698	6.1%	7,588,000	-19.8%	8,350,000	762,000	10.0%
5114 Financial Institution Tax (Intangible)	259,968	-62.4%	168,667	-35.1%	277,057	108,390	64.3%
5115 Merchants & Manufacturers (Surcharge)	3,878,127	-0.1%	3,980,537	2.6%	3,959,395	(21,142)	-0.5%
5116 In Lieu of Tax	142,001	-59.5%	120,476	-15.2%	277,057	156,581	130.0%
Total Local	\$ 161,618,737	4.8%	\$ 163,407,215	1.1%	\$ 175,032,485	\$ 11,625,270	7.1%
COUNTY REVENUE							
5211 Fines and Forefeitures	\$ 17,436	111.5%	\$ 18,135	4.0%	\$ 18,135	\$ -	0.0%
5221 State Assessed Utilities	2,556,651	4.4%	2,503,497	-2.1%	2,548,924	45,427	1.8%
Total County	\$ 2,574,087	4.7%	\$ 2,521,632	-2.0%	\$ 2,567,059	\$ 45,427	1.8%
STATE REVENUE							
5311 Basic Formula	\$ 37,830,029	0.2%	\$ 37,590,000	-0.6%	\$ 30,900,000	\$ (6,690,000)	-17.8%
5314 Early Childhood	10,548,683	-27.7%	12,866,941	22.0%	13,419,876	552,935	4.3%
5319 Basic Formula-Classroom Trust Fund	1,026,939	-1.0%	730,000	-28.9%	1,080,000	350,000	47.9%
Total State	\$ 49,405,651	-7.4%	\$ 51,186,941	3.6%	\$ 45,399,876	\$ (5,787,065)	-11.3%

Detailed Operating Revenues by Object by Year Teachers' Fund

	<u>Actual FY23</u>	<u>% Change</u>	<u>Budget FY24</u>	<u>% Change</u>	<u>Budget FY25</u>	<u>Change Budget FY25 vs. Budget FY24</u>	<u>% Change</u>
FEDERAL REVENUE							
5412 Medicaid							
5422 ARP-ESSER III	\$ 291,642	100.0%	\$ 2,516,709				
5423 CRRSA-ESSER II			440,247				
5427 Perkins Basic Grant							
5437 IDEA Grants							
5439 IDEA 611/ARP Entitlement		-100.0%				-	
5441 Entitlement Part B	26,700,000	100.0%	19,078,884	-28.5%	19,083,884	5,000	100.0%
5442 Early Childhood							
5445 School Lunch Program							
5446 School Breakfast Program							
5497 Other Federal Revenue							
Total Federal	\$ 26,991,642	89851.4%	\$ 22,035,840	-18.4%	\$ 19,083,884	\$ (2,951,956)	-13.4%
NON-CURRENT REVENUE							
5631 Insurance Recovery							
5650 Sale Equipment							
5651 Sale of Other Property							
Total Non-Current							
CONTRACTED SERVICES REVENUE							
5811 Tuition-Other Districts							
5831 Contract Services-Phase 2							
5841 Transportation From Other Districts							
Total Contracted Services							
Total Revenue	\$ 240,590,117	14.5%	\$ 239,151,628	-0.6%	\$ 242,083,304	\$ 2,931,676	1.2%

Detailed Operating Revenues by Object by Year Capital Outlay Fund

	Actual FY23	% Change	Budget FY24	% Change	Budget FY25	Change Budget FY25 vs. Revised FY24	% Change
LOCAL REVENUE							
5111 Property Taxes, Current Year	\$ 21,246,024	22.8%	\$ 25,370,473	19.4%	\$ 12,451,652	\$ (12,918,821)	-50.9%
5112 Prior Year Taxes	358,833	42.1%	40,401	-88.7%	156,659	116,258	287.8%
5114 Financial Institution Tax (Intangible)	37,983	-56.1%	28,281	-25.5%	21,541	(6,740)	-23.8%
5115 Merchants & Manufacturers (Surcharg	566,614	16.7%	667,431	17.8%	307,835	(359,596)	-53.9%
5116 In Lieu of Tax	20,747	-52.7%	20,201	-2.6%	21,541	1,340	6.6%
Total Local	\$ 22,230,201	22.4%	\$ 26,126,787	17.5%	\$ 12,959,228	\$ (13,167,559)	-50.4%
COUNTY REVENUE							
5221 State Assessed Utilities	373,540	22.0%	419,771	12.4%	198,174	(221,597)	-52.8%
Total County	\$ 373,540	22.0%	\$ 419,771	12.4%	\$ 198,174	\$ (221,597)	-52.8%
STATE REVENUE							
5314 Early Childhood			1,500			(1,500)	100.0%
5319 Basic Formula-Classroom Trust Fund							
5322 Career Education / At Risk							
5332 Career Education	151,327	30.6%	-	-100.0%	-	-	0.0%
5371 Readers for the Blind	-	0.0%	15,000	100.0%	11,000	(4,000)	-26.7%
Total State	\$ 151,327	30.6%	\$ 16,500	-89.1%	\$ 11,000	\$ (5,500)	0.0%

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

	<u>Actual FY23</u>	<u>% Change</u>	<u>Budget FY24</u>	<u>% Change</u>	<u>Budget FY25</u>	<u>Change Budget FY25 vs. Revised FY24</u>	<u>% Change</u>
FEDERAL REVENUE							
5412 Medicaid							
5425 CARES-Gov Emergency Ed Relief		100.0%					
5427 Perkins Basic Grant							
5437 IDEA Grants	49,792	6.3%	52,000	4.4%	75,000	23,000	0.0%
5439 IDEA 611/ARP Entitlement	1,156,102			100.0%		-	
5441 Entitlement Part B			5,000			(5,000)	100.0%
5497 Other Federal Revenue	293,867			100.0%	-	-	0.0%
Total Federal	\$ 1,499,762	1204.4%	\$ 57,000	-96.2%	\$ 75,000	\$ 18,000	31.6%
NON-CURRENT REVENUE							
5631 Insurance Recovery							
5641 Sale of Buses	67,667			100.0%			
5651 Sale of Other Property	36,007	100.0%	25,000	-30.6%	25,000	-	0.0%
Total Non-Current	\$ 103,674	100.0%	\$ 25,000	-75.9%	\$ 25,000	\$ -	0.0%
Total Revenue	\$ 24,358,504	30.0%	\$ 26,645,058	9.4%	\$ 13,268,402	\$ (13,376,656)	-50.2%

Summary Operating Revenues by Fund
Budget FY25 vs. Budget FY24 (\$ in 000s)

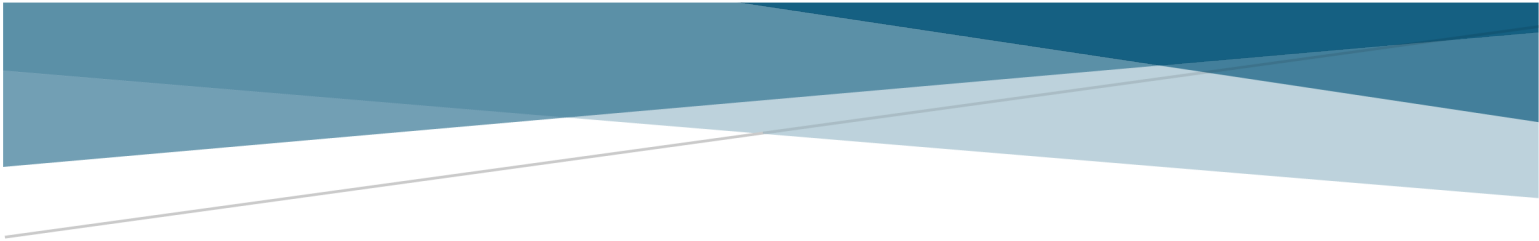
	<u>Actual FY23</u>	<u>% Change</u>	<u>Budget FY24</u>	<u>% Change</u>	<u>Budget FY24</u>	<u>Change Budget FY25 vs. Budget FY24</u>	<u>% Change</u>
General Fund	\$ 282,547	24.9%	\$ 296,725	5.0%	\$ 302,574	\$ 5,849	2.0%
Teachers' Fund	240,590	14.5%	239,152	-0.6%	242,083	2,931	1.2%
Capital Outlay Fund	24,359	30.0%	26,645	9.4%	13,268	(13,377)	-50.2%
TOTAL REVENUE	\$ 547,496	20.3%	\$ 562,521	2.7%	\$ 557,925	\$ (4,596)	-0.8%

Detailed Operating Revenues by Object by Fund Budget FY25

	General Fund	Teachers' Fund	Capital Outlay Fund	Total
LOCAL REVENUE				
5111 Property Taxes, Current Year	\$ 145,324,331	\$ 160,154,017	\$ 12,451,652	\$ 317,930,000
5112 Prior Year Taxes	1,828,382	2,014,959	156,659	4,000,000
5113 Sales Tax		8,350,000		8,350,000
5114 Financial Institution Tax (Intangible)	251,402	277,057	21,541	550,000
5115 Merchants & Manufacturers (Surcharg	3,592,770	3,959,395	307,835	7,860,000
5116 In Lieu of Tax	251,402	277,057	21,541	550,000
5123 Tuition - Adult Education	890,000			890,000
5141 Investment Earnings	13,500,000			13,500,000
5151 Food Service-Students	38,000			38,000
5161 Food Service-Adult	5,500			5,500
5165 Food Service Ala Carte	18,000			18,000
5181 Community Services	125,000			125,000
5190 Misc Local	-			
5191 Misc Local - Building Rents	6,000			6,000
5195 Prior Period Adjustment	-			
5198 Misc Local - DESEG/OTHER	4,375,700			4,375,700
Total Local	\$ 170,206,487	\$ 175,032,485	\$ 12,959,228	\$ 358,198,200
COUNTY REVENUE				
5211 Fines and Forfeitures		\$ 18,135		\$ 18,135
5221 State Assessed Utilities	2,312,902	2,548,924	198,174	5,060,000
Total County	\$ 2,312,902	\$ 2,567,059	\$ 198,174	\$ 5,078,135
STATE REVENUE				
5311 Basic Formula	\$ 10,300,000	\$ 30,900,000		\$ 41,200,000
5312 Transportation	20,871,000			20,871,000
5314 Early Childhood	21,895,586	13,419,876	-	35,315,462
5319 Basic Formula-Classroom Trust Fund		1,080,000		1,080,000
5332 Career Education	1,626,424			1,626,424
5333 Food Service - State	5,000			5,000
5359 Career Education Enhancement Grant	-		-	-
5369 Public Placement/Excess Cost	950,000			950,000
5371 Readers for the Blind	9,699		11,000	20,699
5381 High Needs Fund	15,689,916			15,689,916
5397 Other State Revenue	-	-	-	
5398 Tuition-State Agency	-	-	-	
Total State	\$ 71,347,625	\$ 45,399,876	\$ 11,000	\$ 116,758,501

Detailed Operating Revenues by Object by Fund Budget FY25

	General Fund	Teachers' Fund	Capital Outlay Fund	Total
FEDERAL REVENUE				
5412 Medicaid	\$ 22,000,000			\$ 22,000,000
5422 ARP-ESSER III	-			-
5427 Career Education-Federal (Perkins)	111,748			111,748
5437 IDEA Grants	320,084		75,000	395,084
5441 Entitlement	22,698,582	19,083,884	-	41,782,466
5442 Early Childhood	4,770,112			4,770,112
5445 School Lunch Program	350,000			350,000
5446 School Breakfast Program	210,000			210,000
5448 After-School Snack Program	-			-
5449 Fresh Fruits & Vegetables	23,000			23,000
5451 Title I	697,406			697,406
5465 Title II	34,401			34,401
5484 Pell Grants	597,215			597,215
5497 Other Federal Revenue	219,341			219,341
Total Federal	\$ 52,031,889	\$ 19,083,884	\$ 75,000	\$ 71,190,773
NON-CURRENT REVENUE				
5651 Sale of Other Property			25,000	25,000
Total Non-Current			\$ 25,000	\$ 25,000
CONTRACTED SERVICES REVENUE				
5811 Tuition-Other Districts	\$ 475,000			\$ 475,000
5831 Contract Services-Phase 2	6,200,000			6,200,000
Total Contracted Services	\$ 6,675,000			\$ 6,675,000
Total Revenue	\$ 302,573,903	\$ 242,083,304	\$ 13,268,402	\$ 557,925,609



EXPENDITURES

Special School District of St. Louis County

Expenditures

Expenditures by Function

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

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

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

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

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

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

Expenditures by Object

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

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

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

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

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

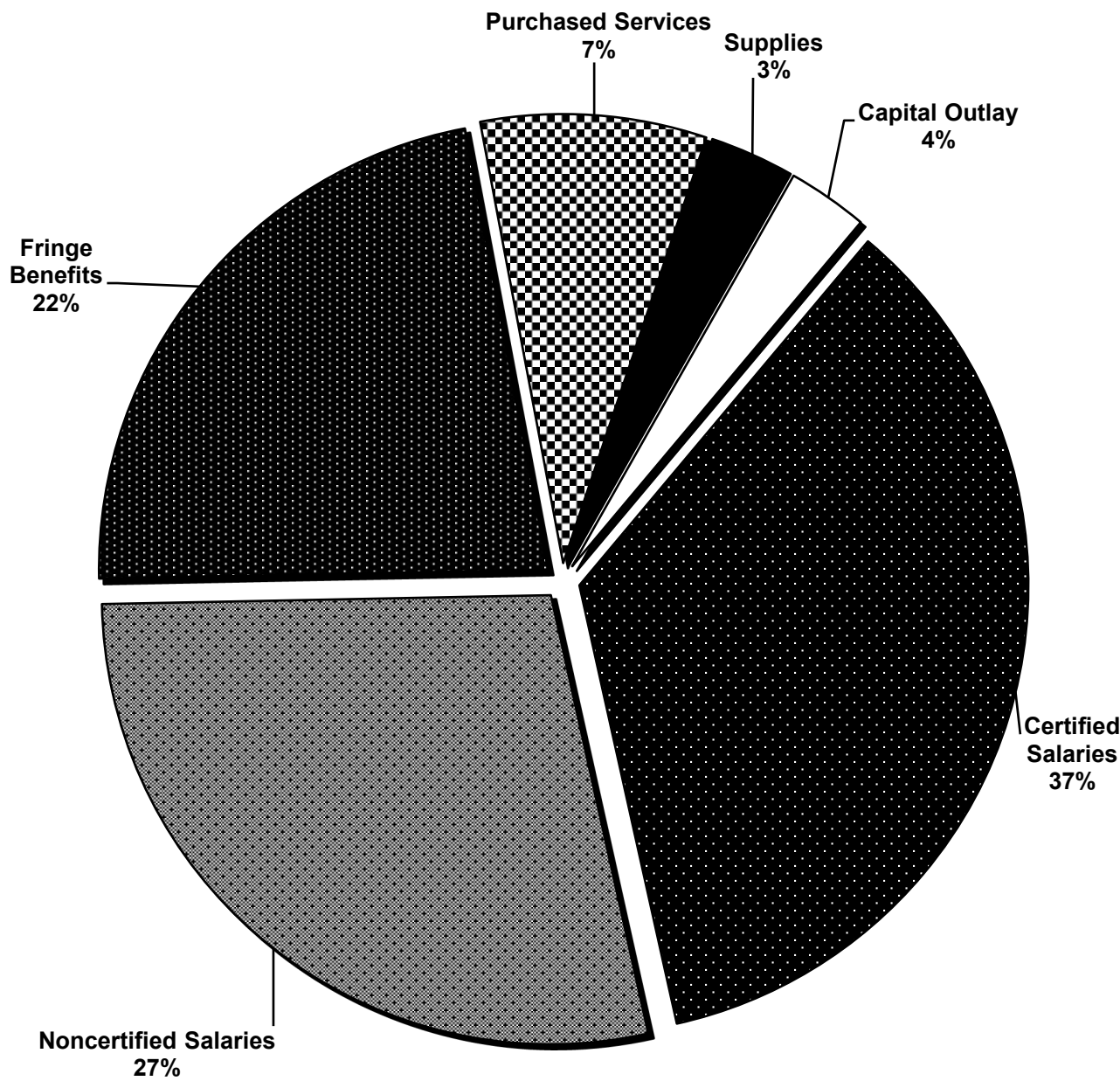
6500-6599 Capital Outlay – Expenditures for the acquisition of fixed assets or additions to fixed assets. Examples include expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and equipment.

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

Expenditure Summary by Category
Budget FY25 vs. Budget FY24 (\$ in 000s)

	Actual FY23	% Change	Budget FY24	% Change	Budget FY25	Change Budget FY25 vs. Revised FY24
Certified Salaries	\$ 195,466	3.7%	\$ 208,210	6.5%	\$ 222,277	\$ 14,066
Noncertified Salaries	123,614	10.4%	163,315	32.1%	176,827	13,512
Total Salaries	319,080	6.2%	371,525	16.4%	399,104	27,579
Fringe Benefits	117,194	15.3%	131,498	12.2%	140,332	8,834
Purchased Services	46,319	21.1%	59,324	28.1%	60,989	1,665
Supplies	14,772	0.9%	18,654	26.3%	19,115	460
Capital Outlay	20,499	34.0%	31,886	55.5%	18,217	(13,669)
TOTAL EXPENDITURES	\$ 517,864	10.1%	\$ 612,888	18.3%	\$ 637,757	\$ 24,869

**FY25 Summary of Expenditures
by Category**



Detailed Expenditures by Object Budget FY25 vs. Budget FY24

	Actual FY23	Budget FY24	Requested Budget FY25	Change Budget FY25 vs. Budget FY24 vs.	% Change
CERTIFIED SALARIES					
6101 Vacation/Sick Leave Bank	\$ 273,244	\$ 550,000	\$ 550,000	\$ -	
6111 Administrator - Full Time	20,168,772	23,213,507	24,045,533	832,026	3.6%
6112 Classroom - Full Time	148,178,217	156,049,809	166,359,161	10,309,352	6.6%
6113 Support - Full Time	21,986,003	23,976,918	25,661,891	1,684,973	7.0%
6121 Teacher-level Substitute	795,851	600,000	601,500	1,500	0.3%
6131 Supplemental Pay	243,042	51,600	-	(51,600)	0.0%
6133 Support - Perm P.T. Less 17 Hr	1,117	43,000	40,500	(2,500)	-1.3%
6141 Administrator - Temporary	230,097	200,000	254,220	54,220	1.7%
6142 Classroom - Temporary	3,297,887	3,228,916	4,118,836	889,920	27.6%
6143 Support - Temporary	291,689	296,950	645,028	348,078	0.2%
Total Certified Salaries	\$ 195,465,920	\$ 208,210,700	\$ 222,276,669	\$ 14,065,969	6.8%
NONCERTIFIED SALARIES					
6150 Vacation/Sick Pay	\$ 207,980	\$ 250,000	\$ 250,000	\$ -	
6151 Administrator - Full Time	6,565,874	7,267,060	6,934,435	(332,625)	-4.6%
6152 Prof/Technical - Full Time	37,628,496	40,900,132	45,988,802	5,088,670	12.4%
6153 Clerical - Full Time	6,620,186	7,382,995	7,806,588	423,593	5.7%
6154 Trades & Services - Full Time	2,392,472	2,650,682	2,883,726	233,044	8.8%
6155 Classroom Support - Full Time	58,656,475	91,236,644	98,358,477	7,121,833	7.8%
6156 Classified Substitute	171,402	270,865	231,358	(39,507)	-14.6%
6158 Overtime Pay	158,744	175,000	479,200	304,200	173.8%
6162 Prof/Tech - P.T. Excess 20 Hr	1,268,267	1,337,841	1,421,548	83,707	6.3%
6163 Clerical - Perm P.T. Excess 20 Hr	10,666	25,000	-	(25,000)	-100.0%
6164 Trades & Services - P.T.	4,472,697	4,929,019	5,242,289	313,270	6.4%
6165 Classroom - P.T. Excess 20 Hr	237,259	285,775	296,500	10,725	3.8%
6167 Transp Aides - P.T. Excess 20 Hr	2,143,250	2,657,137	2,930,455	273,318	10.3%
6171 Admin - Temp P.T. Less 20 Hr	31,194	20,000	10,000	(10,000)	-50.0%
6172 Prof/Tech - Temp P.T. Less 20 Hr	753,934	1,000,986	1,678,885	677,899	67.7%
6173 Clerical - Temp P.T. Less 20 Hr	10,627	20,000	43,797	23,797	119.0%
6174 Trades & Svcs - Temp P.T.	12,372	22,225	19,225	(3,000)	-13.5%
6175 Classroom Support - Temp P.T.	2,241,901	2,833,595	2,176,862	(656,733)	-23.2%
6185 Student Employment	30,668	50,000	75,000	25,000	50.0%
Total Noncertified Salaries	\$ 123,614,464	\$ 163,314,956	\$ 176,827,147	\$ 13,512,191	8.3%
Total Salaries	\$ 319,080,384	\$ 371,525,656	\$ 399,103,816	\$ 27,578,160	7.4%
FRINGE BENEFITS					
6211 Teacher Retirement	\$ 32,020,500	\$ 36,577,654	\$ 37,824,267	\$ 1,246,613	3.4%
6221 Nonteacher Retirement	9,891,153	12,147,702	14,141,242	1,993,540	16.4%
6231 FICA	8,013,976	9,955,485	11,412,637	1,457,152	14.6%
6241 Medical & Life Insurance	57,749,576	62,611,930	66,401,121	3,789,191	6.1%
6251 Medicare	4,519,420	5,467,348	5,814,980	347,632	6.4%
6261 Workers' Comp Insurance	4,948,388	4,661,114	4,661,114	-	0.0%
6271 Unemployment Comp Insurance	42,470	65,000	65,000	-	0.0%
6291 Other Benefits	8,400	12,000	12,000	-	
Total Fringe Benefits	\$ 117,193,882	\$ 131,498,233	\$ 140,332,361	\$ 8,834,128	6.7%
PURCHASED SERVICES					
6311 Instruction Services-Tuition	\$ 12,055,559	\$ 17,827,271	\$ 17,123,724	\$ (703,547)	-3.9%
6312 Instructional Program Improvement	4,184	58,250	44,467	(13,783)	-23.7%
6313 Pupil Services	9,300	-	-	-	
6315 Audit Services	61,625	50,000	59,100	9,100	18.2%

Detailed Expenditures by Object Budget FY25 vs. Budget FY24

	Actual FY23	Budget FY24	Requested Budget FY25	Change Budget FY25 vs. Budget FY24 vs.	% Change
6316 Data Processing Services	373,548	1,420,444	1,556,910	136,466	9.6%
6317 Legal Services	1,069,275	1,200,000	1,200,000	-	
6319 Prof/Technical Services	5,638,400	7,514,345	6,458,530	(1,055,815)	-14.1%
6331 Cleaning Services	2,144,499	2,359,222	2,359,222	-	
6332 Repairs and Maintenance	1,070,011	1,241,927	1,170,186	(71,741)	-5.8%
6333 Land/Building Rental	588,432	683,610	297,811	(385,799)	-56.4%
6334 Equipment Rental	260,732	487,293	477,971	(9,322)	-1.9%
6335 Water and Sewer	226,592	258,429	220,400	(38,029)	-14.7%
6336 Trash Removal	121,733	141,000	122,000	(19,000)	-13.5%
6337 Technology Related Repairs & Maint	1,178,840	1,779,412	1,677,716	(101,696)	-5.7%
6338 Rentals-Computers & Related Equip	1,718	-	793,289	793,289	
6341 Contracted Pupil Transportation	15,782,085	17,040,804	20,942,853	3,902,049	22.9%
6342 Other Contracted Transp	194,442	26,876	23,000	(3,876)	-14.4%
6343 Local Mileage Allowance	515,872	510,577	558,529	47,952	9.4%
6344 Conventions/Seminars	964,340	1,309,589	761,794	(547,795)	-41.8%
6346 In-Service Training	-	-	3,500	3,500	
6349 Other Transportation Services	668	32,040	3,640	(28,400)	-88.6%
6351 Property Insurance	353,332	467,544	501,268	33,724	7.2%
6352 Liability Insurance	800,479	912,000	966,800	54,800	6.0%
6353 Fidelity Bond Premium	43,394	47,700	47,940	240	0.5%
6359 Other Insurance/Judgments	407,862	525,000	403,200	(121,800)	-23.2%
6360 Data Telecommunication	175,058	230,300	230,300	-	
6361 Telephone / Communication	1,165,305	1,210,894	1,268,327	57,433	4.7%
6362 Advertising	62,931	81,693	49,980	(31,713)	-38.8%
6363 Printing and Binding	58,394	82,653	71,277	(11,376)	-13.8%
6365 Postage	80,507	123,014	84,024	(38,990)	-31.7%
6371 Dues and Memberships	144,324	495,238	529,502	34,264	6.9%
6391 Other Purchased Service	765,720	1,187,335	961,940	(225,395)	-19.0%
6392 Indirect Costs	-	20,000	20,000	-	
Total Purchased Services	\$ 46,319,161	\$ 59,324,460	\$ 60,989,200	\$ 1,664,740	2.8%

SUPPLIES

6412 Supplies-Technology Related	\$ 5,945,428	\$ 7,790,030	\$ 7,947,637	\$ 157,607	2.0%
6413 Repair Parts	632,982	785,975	884,244	98,269	12.5%
6418 General Supplies	2,501,173	2,734,610	2,878,039	143,429	5.2%
6431 Textbooks	137,714	276,832	202,729	(74,103)	-26.8%
6433 Instructional Material	2,321,713	3,369,283	3,395,203	25,920	0.8%
6441 Library Books	11,106	26,710	19,698	(7,012)	-26.3%
6445 Student Tools	102,559	106,829	130,389	23,560	22.1%
6451 Subscriptions/Publications	20,030	296,422	382,496	86,074	29.0%
6461 Warehouse Inventory Adjustment	(2,893)	-	-	-	0.0%
6471 Food Supplies	11,954	23,000	23,000	-	100.0%
6481 Electric	1,090,928	1,216,246	1,252,733	36,487	3.0%
6482 Natural Gas	395,889	395,900	387,055	(8,845)	-2.2%
6486 Gasoline and Oil	1,549,659	1,556,960	1,556,017	(943)	-0.1%
6491 Other Supplies & Material	53,492	75,546	55,330	(20,216)	-26.8%
Total Supplies	\$ 14,771,733	\$ 18,654,343	\$ 19,114,570	\$ 460,227	2.5%

CAPITAL OUTLAY

6511 Land	\$ -	\$ 9,500,000	\$ -	\$ (9,500,000)	-100.0%
6521 Building & Improvements	11,142,547	7,581,250	4,276,000	(3,305,250)	-43.6%
6531 Improvements Other Than Bldgs	3,095,635	2,851,629	700,000	(2,151,629)	-75.5%
6541 Equipment - Regular	1,120,551	1,041,946	1,032,368	(9,578)	-0.9%

Detailed Expenditures by Object Budget FY25 vs. Budget FY24

	Actual FY23	Budget FY24	Requested Budget FY25	Change Budget FY25 vs. Budget FY24 vs.	% Change
6542 Equipment - Classroom Instruction	-	172,500	39,900	(132,600)	-76.9%
6543 Technology-Related Hardware	1,337,656	3,180,731	3,008,673	(172,058)	-5.4%
6544 Technology Software >=\$5,000	195,553	760,700	512,894	(247,806)	-32.6%
6552 Vehicles - Buses	-	2,830,747	5,456,861	2,626,114	92.8%
6613 Principal-Lease Purchase Agreements	445,892	776,840	23,508	(753,332)	-97.0%
6614 Principal-Long Term Loans	2,180,000	2,295,000	2,365,000	70,000	3.1%
6623 Interest - Lease Purchase	4,223	1,355	436	(919)	-67.8%
6624 Interest - Long Term Loans	977,249	893,400	801,600	(91,800)	-10.3%
6634 Fees - Long Term Loans	-	-	-	-	
Total Capital Outlay	\$ 20,499,307	\$ 31,886,098	\$ 18,217,240	\$ (13,668,858)	-42.9%
Total Expenditures	\$ 517,864,467	\$ 612,888,790	\$ 637,757,187	\$ 24,868,397	4.1%

Summary Expenditures by Fund
Budget FY25 vs. Budget FY24 (\$ in 000s)

	<u>Actual FY23</u>	<u>% Change</u>	<u>Budget FY24</u>	<u>% Change</u>	<u>Budget FY25</u>	<u>Change Budget FY25 vs. Budget FY24</u>	<u>% Change</u>
General Fund	\$ 237,880	13.5%	\$ 300,834	26.5%	\$ 328,379	\$ 27,545	9.2%
Teachers' Fund	259,485	1.2%	280,169	8.0%	291,161	10,993	3.9%
Capital Outlay Fund	<u>20,499</u>	<u>-16.4%</u>	<u>31,886</u>	<u>55.5%</u>	<u>18,217</u>	<u>(13,669)</u>	<u>-42.9%</u>
Total	<u>\$ 517,864</u>	<u>5.6%</u>	<u>\$ 612,889</u>	<u>18.3%</u>	<u>\$ 637,757</u>	<u>\$ 24,868</u>	<u>4.1%</u>

Detailed Expenditures by Object by Fund Budget FY25

	General Fund	Teachers' Fund	Capital Outlay Fund	Total
CERTIFIED SALARIES				
6101 Vacation/Sick Pay		\$ 550,000		\$ 550,000
6111 Administrator - Full Time		24,045,533		24,045,533
6112 Classroom - Full Time		166,359,161		166,359,161
6113 Support - Full Time		25,661,891		25,661,891
6121 Teacher-level Substitute		601,500		601,500
6133 Support - Perm P.T. Less 17 Hr		40,500		40,500
6141 Administrator - Temporary		254,220		254,220
6142 Classroom - Temporary		4,118,836		4,118,836
6143 Support - Temporary		645,028		645,028
Total Certified Salaries		\$ 222,276,669		\$ 222,276,669
NONCERTIFIED SALARIES				
6150 Vacation/Sick Pay	\$ 250,000			\$ 250,000
6151 Administrator - Full Time	6,934,435			6,934,435
6152 Prof/Technical - Full Time	45,988,802			45,988,802
6153 Clerical - Full Time	7,806,588			7,806,588
6154 Trades & Services - Full Time	2,883,726			2,883,726
6155 Classroom Support - Full Time	98,358,477			98,358,477
6156 Classified Substitute	231,358			231,358
6158 Overtime Pay	479,200			479,200
6162 Prof/Tech - P.T. Excess 20 Hr	1,421,548			1,421,548
6163 Clerical - Perm P.T. Excess 20 Hr	-			-
6164 Trades & Services - P.T.	5,242,289			5,242,289
6165 Classroom - P.T. Excess 20 Hr	296,500			296,500
6167 Transp Aides - P.T. Excess 20 Hr	2,930,455			2,930,455
6171 Admin - Temp P.T. Less 20 Hr	10,000			10,000
6172 Prof/Tech - Temp P.T. Less 20 Hr	1,678,885			1,678,885
6173 Clerical - Temp P.T. Less 20 Hr	43,797			43,797
6174 Trades & Svcs - Temp P.T.	19,225			19,225
6175 Classroom Support - Temp P.T.	2,176,862			2,176,862
6185 Student Employment	75,000			75,000
Total Noncertified Salaries	\$ 176,827,147			\$ 176,827,147
Total Salaries	\$ 176,827,147	\$ 222,276,669		\$ 399,103,816
FRINGE BENEFITS				
6211 Teacher Retirement	\$ 1,780,959	\$ 36,043,308		\$ 37,824,267
6221 Nonteacher Retirement	13,547,036	594,206		14,141,242
6231 FICA	10,866,168	546,469		11,412,637
6241 Medical & Life Insurance	39,407,570	26,993,551		66,401,121
6251 Medicare	2,543,803	3,271,177		5,814,980
6261 Workers' Comp Insurance	3,261,114	1,400,000		4,661,114
6271 Unemployment Comp Insurance	41,000	24,000		65,000
6291 Other Benefits	-	12,000		12,000
Total Fringe Benefits	\$ 71,447,650	\$ 68,884,711		\$ 140,332,361

Detailed Expenditures by Object by Fund Budget FY25

	General Fund	Teachers' Fund	Capital Outlay Fund	Total
PURCHASED SERVICES				
6311 Instruction Services-Tuition	\$ 17,123,724			\$ 17,123,724
6312 Instructional Program Improvement	44,467			44,467
6315 Audit Services	59,100			59,100
6316 Data Processing Services	1,556,910			1,556,910
6317 Legal Services	1,200,000			1,200,000
6319 Prof/Technical Services	6,458,530			6,458,530
6331 Cleaning Services	2,359,222			2,359,222
6332 Repairs and Maintenance	1,170,186			1,170,186
6333 Land/Building Rental	297,811			297,811
6334 Equipment Rental	477,971			477,971
6335 Water and Sewer	220,400			220,400
6336 Trash Removal	122,000			122,000
6337 Technology-Related Repairs & Maint	1,677,716			1,677,716
6338 Rentals-Computers & Related Equip	793,289			793,289
6341 Contracted Pupil Transportation	20,942,853			20,942,853
6342 Other Contracted Transp	23,000			23,000
6343 Local Mileage Allowance	558,529			558,529
6344 Conventions/Seminars	761,794			761,794
6346 In-Service Training	3,500			3,500
6349 Other Transportation Services	3,640			3,640
6351 Property Insurance	501,268			501,268
6352 Liability Insurance	966,800			966,800
6353 Fidelity Bond Premium	47,940			47,940
6359 Other Insurance/Judgments	403,200			403,200
6360 Data Telecommunication	230,300			230,300
6361 Telephone / Communication	1,268,327			1,268,327
6362 Advertising	49,980			49,980
6363 Printing and Binding	71,277			71,277
6365 Postage	84,024			84,024
6371 Dues and Memberships	529,502			529,502
6391 Other Purchased Service	961,940			961,940
6392 Indirect Costs	20,000			20,000
Total Purchased Services	\$ 60,989,200			\$ 60,989,200

Detailed Expenditures by Object by Fund Budget FY25

	General Fund	Teachers' Fund	Capital Outlay Fund	Total
SUPPLIES				
6412 Supplies-Technology Related	\$ 7,947,637			\$ 7,947,637
6413 Repair Parts	884,244			884,244
6418 General Supplies	2,878,039			2,878,039
6431 Textbooks	202,729			202,729
6433 Instructional Material	3,395,203			3,395,203
6441 Library Books	19,698			19,698
6445 Student Tools	130,389			130,389
6451 Subscriptions/Publications	382,496			382,496
6471 Food Supplies	23,000			23,000
6481 Electric	1,252,733			1,252,733
6482 Natural Gas	387,055			387,055
6486 Gasoline and Oil	1,556,017			1,556,017
6491 Other Supplies & Material	55,330			55,330
Total Supplies	\$ 19,114,570			\$ 19,114,570
CAPITAL OUTLAY				
6521 Building & Improvements			\$ 4,276,000	\$ 4,276,000
6531 Improvements Other Than Bldgs			700,000	700,000
6541 Equipment - Regular			1,032,368	1,032,368
6542 Equipment - Classroom Instruction			39,900	39,900
6543 Technology-Related Hardware			3,008,673	3,008,673
6544 Technology Software>=\$5,000			512,894	512,894
6552 Vehicles - Buses			5,456,861	5,456,861
6613 Principal-Lease Purchase Agreements			23,508	23,508
6614 Principal-Long Term Loans			2,365,000	2,365,000
6623 Interest - Lease Purchase			436	436
6624 Interest - Long Term Loans			801,600	801,600
Total Capital Outlay			\$ 18,217,240	\$ 18,217,240
Total Expenditures	\$ 328,378,567	\$ 291,161,380	\$ 18,217,240	\$ 637,757,187

Detailed Expenditures by Object by Fund General Fund

	Actual FY23	% Change	Budget FY24	% Change	Budget FY25	Change Budget FY24 vs. Budget FY23	% Change
NONCERTIFIED SALARIES							
6150 Vacation/Sick Pay	\$ 207,980	-3.1%	\$ 250,000	20.2%	\$ 250,000	\$ -	
6151 Administrator - Full Time	6,565,874	10.9%	7,267,060	10.7%	6,934,435	(332,625)	-4.6%
6152 Prof/Technical - Full Time	37,628,496	5.5%	40,900,132	8.7%	45,988,802	5,088,670	12.4%
6153 Clerical - Full Time	6,620,186	2.6%	7,382,995	11.5%	7,806,588	423,593	5.7%
6154 Trades & Services - Full Time	2,392,472	3.0%	2,650,682	10.8%	2,883,726	233,044	8.8%
6155 Classroom Support - Full Time	58,656,475	13.5%	91,236,644	55.5%	98,358,477	7,121,833	7.8%
6156 Classified Substitute	171,402	-67.4%	270,865	58.0%	231,358	(39,507)	-14.6%
6158 Overtime Pay	157,815	15.0%	175,000	10.9%	479,200	304,200	173.8%
6162 Prof/Tech - P.T. Excess 20 Hr	1,268,267	3.8%	1,337,841	5.5%	1,421,548	83,707	6.3%
6163 Clerical - Perm P.T. Excess 20 Hr	10,666	-47.1%	25,000	134.4%	-	(25,000)	-100.0%
6164 Trades & Services - P.T.	4,472,697	6.8%	4,929,019	10.2%	5,242,289	313,270	6.4%
6165 Classroom - P.T. Excess 20 Hr	237,259	-11.8%	285,775	20.4%	296,500	10,725	3.8%
6167 Transp Aides - P.T. Excess 20 Hr	2,143,250	-1.6%	2,657,137	24.0%	2,930,455	273,318	10.3%
6171 Admin - Temp P.T. Less 20 Hr	31,194	-53.0%	20,000	-35.9%	10,000	(10,000)	-50.0%
6172 Prof/Tech - Temp P.T. Less 20 Hr	753,934	13.9%	1,000,986	32.8%	1,678,885	677,899	67.7%
6173 Clerical - Temp P.T. Less 20 Hr	10,627	-16.2%	20,000	88.2%	43,797	23,797	119.0%
6174 Trades & Svcs - Temp P.T.	12,372	14.3%	22,225	79.6%	19,225	(3,000)	-13.5%
6175 Classroom Support - Temp P.T.	2,241,901	16.3%	2,833,595	26.4%	2,176,862	(656,733)	-23.2%
6185 Student Employment	30,668	100.0%	50,000	63.0%	75,000	25,000	50.0%
Total Noncertified Salaries	\$ 123,613,536	8.9%	\$ 163,314,956	32.1%	\$ 176,827,147	\$ 13,512,191	8.3%
Total Salaries	\$ 123,613,536	8.9%	\$ 163,314,956	32.1%	\$ 176,827,147	\$ 13,512,191	8.3%
FRINGE BENEFITS							
6211 Teacher Retirement	\$ 1,276,479	0.6%	\$ 1,604,550	25.7%	\$ 1,780,959	\$ 176,409	11.0%
6221 Nonteacher Retirement	9,430,945	9.9%	11,657,426	23.6%	13,547,036	1,889,610	16.2%
6231 FICA	7,483,345	9.4%	9,523,382	27.3%	10,866,168	1,342,786	14.1%
6241 Medical & Life Insurance	29,583,958	13.3%	31,103,333	5.1%	39,407,570	8,304,237	26.7%
6251 Medicare	1,759,112	9.1%	2,349,333	33.6%	2,543,803	194,470	8.3%
6261 Workers' Comp Insurance	3,605,495	47.0%	3,261,114	-9.6%	3,261,114	-	
6271 Unemployment Comp Insurance	35,902	-69.7%	41,000	14.2%	41,000	-	
6291 Other Benefits	-	0.0%	-	100.0%	-	-	
Total Fringe Benefits	\$ 53,175,235	13.2%	\$ 59,540,138	12.0%	\$ 71,447,650	\$ 11,907,512	20.0%
PURCHASED SERVICES							
6311 Instruction Services-Tuition	\$ 12,055,559	142.3%	\$ 17,827,271	47.9%	\$ 17,123,724	(703,547)	-3.9%
6312 Instructional Program Improvement	4,184	-49.5%	58,250	1292.2%	44,467	(13,783)	-23.7%
6313 Pupil Services	9,300		-	100.0%	-	-	
6315 Audit Services	61,625	-0.9%	50,000	-18.9%	59,100	9,100	18.2%
6316 Data Processing Services	373,548	-13.2%	1,420,444	280.3%	1,556,910	136,466	9.6%
6317 Legal Services	1,069,275	-17.6%	1,200,000	12.2%	1,200,000	-	
6319 Prof/Technical Services	5,638,400	99.1%	7,514,345	33.3%	6,458,530	(1,055,815)	-14.1%
6331 Cleaning Services	2,144,499	-2.5%	2,359,222	10.0%	2,359,222	-	
6332 Repairs and Maintenance	1,070,011	57.4%	1,241,927	16.1%	1,170,186	(71,741)	-5.8%
6333 Land/Building Rental	588,432	19.8%	683,610	16.2%	297,811	(385,799)	-56.4%
6334 Equipment Rental	260,732	-3.4%	487,293	86.9%	477,971	(9,322)	-1.9%
6335 Water and Sewer	226,592	21.3%	258,429	14.1%	220,400	(38,029)	-14.7%
6336 Trash Removal	121,733	-16.9%	141,000	15.8%	122,000	(19,000)	-13.5%
6337 Technology-Related Repairs & Maint	1,178,840	-16.7%	1,779,412	50.9%	1,677,716	(101,696)	-5.7%
6338 Rentals-Computers & Related Equip	1,718		-	-100.0%	793,289	793,289	
6341 Contracted Pupil Transportation	15,782,085	6.6%	17,040,804	8.0%	20,942,853	3,902,049	22.9%
6342 Other Contracted Transp	194,442	-80.9%	26,876	-86.2%	23,000	(3,876)	-14.4%
6343 Local Mileage Allowance	515,872	58.1%	510,577	-1.0%	558,529	47,952	9.4%
6344 Conventions/Seminars	964,340	39.2%	1,309,589	35.8%	761,794	(547,795)	-41.8%
6346 In-Service Training	-		-	100.0%	3,500	3,500	
6349 Other Transportation Services	668	-34.0%	32,040	4696.4%	3,640	(28,400)	-88.6%
6351 Property Insurance	353,332	-14.9%	467,544	32.3%	501,268	33,724	7.2%
6352 Liability Insurance	800,479	142.4%	912,000	13.9%	966,800	54,800	6.0%
6353 Fidelity Bond Premium	43,394	5.1%	47,700	9.9%	47,940	240	0.5%
6359 Other Insurance/Judgments	407,862	224.2%	525,000	28.7%	403,200	(121,800)	-23.2%
6360 Data Telecommunication	175,058	14.3%	230,300	31.6%	230,300	-	
6361 Telephone / Communication	1,165,305	4.6%	1,210,894	3.9%	1,268,327	57,433	4.7%
6362 Advertising	62,931	8.1%	81,693	29.8%	49,980	(31,713)	-38.8%
6363 Printing and Binding	58,394	23.0%	82,653	41.5%	71,277	(11,376)	-13.8%
6365 Postage	80,507	2.8%	123,014	52.8%	84,024	(38,990)	-31.7%
6371 Dues and Memberships	144,324	59.5%	495,238	243.1%	529,502	34,264	6.9%
6391 Other Purchased Service	765,720	-23.6%	1,187,335	55.1%	961,940	(225,395)	-19.0%
6392 Indirect Costs	-	0.0%	20,000	100.0%	20,000	-	

Detailed Expenditures by Object by Fund General Fund

	Actual FY23	% Change	Budget FY24	% Change	Budget FY25	Change Budget FY24 vs. Budget FY23	% Change
Total Purchased Services	\$ 46,319,161	31.2%	\$ 59,324,460	28.1%	\$ 60,989,200	\$ 1,664,740	2.8%
SUPPLIES							
6412 Supplies-Technology Related	\$ 5,945,428	-8.8%	\$ 7,790,030	31.0%	\$ 7,947,637	\$ 157,607	2.0%
6413 Repair Parts	632,982	9.8%	785,975	24.2%	884,244	98,269	12.5%
6415 Forms - Administrative	-	0.0%	-	0.0%	-	-	
6418 General Supplies	2,501,173	42.9%	2,734,610	9.3%	2,878,039	143,429	5.2%
6431 Textbooks	137,714	-5.9%	276,832	101.0%	202,729	(74,103)	-26.8%
6433 Instructional Material	2,321,713	32.9%	3,369,283	45.1%	3,395,203	25,920	0.8%
6441 Library Books	11,106	-31.2%	26,710	140.5%	19,698	(7,012)	-26.3%
6445 Student Tools	102,559	21.0%	106,829	4.2%	130,389	23,560	22.1%
6451 Subscriptions/Publications	20,030	26.8%	296,422	1379.9%	382,496	86,074	29.0%
6461 Warehouse Inventory Adjustment	(2,893)	-138.6%	-	-100.0%	-	-	
6471 Food Supplies	11,954	100.0%	23,000	92.4%	23,000	-	
6481 Electric	1,090,928	4.1%	1,216,246	11.5%	1,252,733	36,487	3.0%
6482 Natural Gas	395,889	40.0%	395,900	0.0%	387,055	(8,845)	-2.2%
6486 Gasoline and Oil	1,549,659	7.1%	1,556,960	0.5%	1,556,017	(943)	-0.1%
6491 Other Supplies & Material	53,492	-15.9%	75,546	41.2%	55,330	(20,216)	-26.8%
Total Supplies	\$ 14,771,733	7.7%	\$ 18,654,343	26.3%	\$ 19,114,570	\$ 460,227	2.5%
Total Expenditures	\$ 237,879,664	13.5%	\$ 300,833,897	26.5%	\$ 328,378,567	\$ 27,544,670	9.2%

Detailed Expenditures by Object by Fund Teachers' Fund

	Actual FY23	% Change	Budget FY24	% Change	Budget FY25	Change Budget FY25 vs. Revised FY24	% Change
CERTIFIED SALARIES							
6101 Vacation/Sick Pay	\$ 273,244	-40.7%	\$ 550,000	101.3%	\$ 550,000	\$ -	0.0%
6111 Administrator - Full Time	20,168,772	7.6%	23,213,507	15.1%	24,045,533	832,026	3.6%
6112 Classroom - Full Time	148,178,217	0.7%	156,049,809	5.3%	166,359,161	10,309,352	6.6%
6113 Support - Full Time	21,986,003	2.7%	23,976,918	9.1%	25,661,891	1,684,973	7.0%
6121 Teacher-level Substitute	795,851	-32.0%	600,000	-24.6%	601,500	1,500	0.3%
6131 Supplemental Pay	243,042	100.0%	51,600	-78.8%	-	(51,600)	0.0%
6133 Support-Perm P.T.<17 Hrs	1,117	0.0%	43,000	100.0%	40,500	(2,500)	-5.8%
6141 Administrator - Temporary	230,097	33.4%	200,000	-13.1%	254,220	54,220	27.1%
6142 Classroom - Temporary	3,297,887	5.7%	3,228,916	-2.1%	4,118,836	889,920	27.6%
6143 Support - Temporary	291,689	25.6%	296,950	1.8%	645,028	348,078	0.0%
6158 Overtime	928	-60.3%	-	-100.0%	-	-	0.0%
Total Certified Salaries	\$ 195,466,848	0.1%	\$ 208,210,700	6.5%	\$ 222,276,669	\$ 14,065,969	6.8%
FRINGE BENEFITS							
6211 Teacher Retirement	\$ 30,744,021	-0.1%	\$ 34,973,104	13.8%	\$ 36,043,308	\$ 1,070,204	3.1%
6221 Nonteacher Retirement	460,208	41.2%	490,276	6.5%	594,206	103,930	21.2%
6231 FICA	530,631	5.6%	432,103	-18.6%	546,469	114,366	26.5%
6241 Medical & Life Insurance	28,165,618	8.5%	31,508,597	11.9%	26,993,551	(4,515,046)	-14.3%
6251 Medicare	2,760,308	0.0%	3,118,015	13.0%	3,271,177	153,162	4.9%
6261 Workers' Comp Insurance	1,342,893	71.2%	1,400,000	4.3%	1,400,000	-	-
6271 Unemployment Comp Insurance	6,569	-36.2%	24,000	265.4%	24,000	-	0.0%
6291 Other Benefits	8,400	0.0%	12,000	42.9%	12,000	-	-
Total Fringe Benefits	\$ 64,018,648	4.7%	\$ 71,958,095	12.4%	\$ 68,884,711	\$ (3,073,384)	-4.3%
Total Expenditures	\$ 259,485,496	1.2%	\$ 280,168,795	8.0%	\$ 291,161,380	\$ 10,992,585	3.9%

Detailed Expenditures by Object by Fund Capital Outlay Fund

	<u>Actual FY23</u>	<u>% Change</u>	<u>Budget FY24</u>	<u>% Change</u>	<u>Budget FY25</u>	<u>Change Budget FY25 vs. Budget FY24</u>	<u>% Change</u>
CAPITAL OUTLAY							
6511 Land	\$ -	-100.0%	\$ 9,500,000	100.0%	\$ -	\$ (9,500,000)	-100.0%
6521 Building & Improvements	11,142,547	-22.8%	7,581,250	-32.0%	4,276,000	(3,305,250)	-43.6%
6531 Improvements Other Than Bldgs	3,095,635	126.4%	2,851,629	-7.9%	700,000	(2,151,629)	-75.5%
6541 Equipment - Regular	1,120,551	110.3%	1,041,946	-7.0%	1,032,368	(9,578)	-0.9%
6542 Equipment - Classroom Instruction	-	-100.0%	172,500	100.0%	39,900	(132,600)	-76.9%
6543 Technology-Related Hardware	1,337,656	0.4%	3,180,731	137.8%	3,008,673	(172,058)	-5.4%
6544 Technology Software>=\$5,000	195,553	40.7%	760,700	289.0%	512,894	(247,806)	-32.6%
6552 Vehicles - Buses		-100.0%	2,830,747	100.0%	5,456,861	2,626,114	92.8%
6613 Principal-Lease Purchase Agreements	445,892	525.6%	776,840	74.2%	23,508	(753,332)	-97.0%
6614 Principal-Long Term Loans	2,180,000	0.8%	2,295,000	5.3%	2,365,000	70,000	3.1%
6623 Interest - Lease Purchase	4,223	-43.6%	1,355	-67.9%	436	(919)	-67.8%
6624 Interest - Long Term Loans	977,249	-7.5%	893,400	-8.6%	801,600	(91,800)	-10.3%
6634 Fees - Long Term Loans		100.0%	-		-	-	
Total Capital Outlay	<u><u>\$ 20,499,307</u></u>	<u><u>-16.4%</u></u>	<u><u>\$ 31,886,098</u></u>	<u><u>55.5%</u></u>	<u><u>\$ 18,217,240</u></u>	<u><u>\$ (13,668,858)</u></u>	<u><u>-42.9%</u></u>
Total Expenditures	<u><u>\$ 20,499,307</u></u>	<u><u>-16.4%</u></u>	<u><u>\$ 31,886,098</u></u>	<u><u>55.5%</u></u>	<u><u>\$ 18,217,240</u></u>	<u><u>\$ (13,668,858)</u></u>	<u><u>-42.9%</u></u>

Detailed Expenditures by Function by Fund Budget FY25

	General Fund	Teachers' Fund	Capital Outlay Fund	Total
INSTRUCTION				
1150 High School Instruction	\$ 22,540	\$ 1,236,845	\$ -	\$ 1,259,385
1210 Special Education	181,682,786	169,830,893	147,199	351,660,878
1250 Supplemental Instruction	645,150	1,632,495	2,213	2,279,858
1300 Vocational Education	2,427,860	7,656,799	412,699	10,497,358
1400 Student Activities	276,511	43,482		319,993
1910 Tuition to Other Districts	122,000			122,000
1930 Tuition, Sev Handicapped Program	2,304,860			2,304,860
1940 Contracted Education Services	-	-	-	-
Total Instruction	\$ 187,481,707	\$ 180,400,514	\$ 562,111	\$ 368,444,332
SUPPORT SERVICES				
2110 Attendance	\$ 13,469,555	\$ 295,452	\$ 3,500.00	\$ 13,768,507
2120 Guidance	1,235,595	3,309,247	-	4,544,842
2130 Health, Psych, Speech, Audio	32,108,912	64,399,229	131,320	96,639,461
2210 Improvement of Instruction	2,986,070	12,064,013	279,000	15,329,083
2214 Professional Development	421,525	132,708	-	554,233
2220 Media Services	514,009	244,686	-	758,695
2310 Board of Education Services	2,861,921	351,024	-	3,212,945
2320 Executive Administration	10,970,354	9,676,172	97,200	20,743,726
2331 Administrative Technology Services	11,484,822	544,739	2,640,433	14,669,994
2400 Building Level Administration	3,192,452	16,191,735	159,267	19,543,454
2510 Business/Central Services	5,026,152	-	49,875	5,076,027
2540 Operation of Plant	11,516,938	-	389,000	11,905,938
2551 Pupil Transportation, Contracted	19,450,753		-	19,450,753
2552 Pupil Transportation, District-Owned	16,954,550		5,620,647	22,575,197
2558 Non-Allowable Transportation Exp	40,000		-	40,000
2559 Early Childhood Spec Ed Transportation	2,005,000		-	2,005,000
2561 Food Service	767,170		70,000	837,170
2600 Central Office Support Services	4,225,460	1,455,259	38,343	5,719,062
Total Support Services	\$ 139,231,238	\$ 108,664,264	\$ 9,478,585	\$ 257,374,087
Total Instruction and Support Services	\$ 326,712,945	\$ 289,064,778	\$ 10,040,696	\$ 625,818,419
5100 Principal (Includes Debt Service)			\$ 2,388,508	\$ 2,388,508
5200 Interest			802,036	802,036
1600 Adult Continuing Education	1,316,143	1,851,947	25,000	3,193,090
3000 Community Services	349,479	244,655		594,134
4000 Facilities Acquisition & Construction			4,961,000	4,961,000
Total Expenditures	\$ 328,378,567	\$ 291,161,380	\$ 18,217,240	\$ 637,757,187

Detailed Expenditures by Function by Year All Funds

	Actual FY23	% Change	Budget FY24	% Change	Budget FY25	Change Budget FY25 vs. Budget FY24	% Change
INSTRUCTION							
1150 High School Instruction	\$ 1,221,733	-37.4%	\$ 2,228,392	82.4%	\$ 1,259,385	\$ (969,007)	-43.5%
1210 Special Education	272,321,584	10.1%	324,437,302	19.1%	351,660,878	27,223,576	8.4%
1250 Supplemental Instruction	2,139,278	-4.0%	2,599,787	21.5%	2,279,858	(319,929)	-12.3%
1300 Vocational Education	9,087,788	6.3%	9,828,042	8.1%	10,497,358	669,316	6.8%
1400 Student Activities	189,444	17.8%	236,021	24.6%	319,993	83,972	35.6%
1910 Tuition to Other Districts	5,254	2260.5%	30,000	470.9%	122,000	92,000	0.0%
1930 Tuition, Sev Handicapped Program	2,418,650	1.0%	2,417,360	-0.1%	2,304,860	(112,500)	-4.7%
Total Instruction	\$ 287,383,732	9.4%	\$ 341,776,904	18.9%	\$ 368,444,332	\$ 26,667,428	7.8%
SUPPORT SERVICES							
2110 Attendance	\$ 11,512,680	5.6%	\$ 13,036,185	13.2%	\$ 13,768,507	\$ 732,322	5.6%
2120 Guidance	3,994,218	8.9%	4,339,143	8.6%	4,544,842	205,699	4.7%
2130 Health, Psych, Speech, Audio	83,463,376	3.1%	88,777,527	6.4%	96,639,461	7,861,934	8.9%
2210 Improvement of Instruction	12,506,619	8.8%	15,092,269	20.7%	15,329,083	236,814	1.6%
2214 Professional Development	500,091	0.4%	642,371	28.5%	554,233	(88,138)	-13.7%
2220 Media Services	669,906	7.6%	704,755	5.2%	758,695	53,940	7.7%
2310 Board of Education Services	2,839,773	31.3%	3,069,885	8.1%	3,212,945	143,060	4.7%
2320 Executive Administration	17,727,857	-13.7%	22,270,069	25.6%	20,743,726	(1,526,343)	-6.9%
2331 Administrative Technology Services	7,683,048	0.7%	11,689,462	52.1%	14,669,994	2,980,532	25.5%
2400 Building Level Administration	16,681,237	7.4%	18,353,289	10.0%	19,543,454	1,190,165	6.5%
2510 Business/Central Services	4,923,235	12.0%	12,122,577	146.2%	5,076,027	(7,046,550)	-58.1%
2540 Operation of Plant	10,195,819	10.7%	11,577,668	13.6%	11,905,938	328,270	2.8%
2551 Pupil Transportation, Contracted	14,940,602	-1.4%	15,554,380	4.1%	19,450,753	3,896,373	25.1%
2552 Pupil Transportation, District-Owned	14,030,630	-3.2%	17,451,693	24.4%	22,575,197	5,123,504	29.4%
2558 Non-Allowable Transportation Exp	34,495	-92.5%	45,000	30.5%	40,000	(5,000)	-11.1%
2559 Early Childhood Spec Ed Trans	1,697,413	38.9%	2,005,000	18.1%	2,005,000	-	-
2561 Food Service	683,842	-19.3%	810,695	18.5%	837,170	26,475	3.3%
2600 Central Office Support Services	4,617,846	16.2%	5,822,481	26.1%	5,719,062	(103,419)	-1.8%
Total Support Services	\$ 208,702,689	2.4%	\$ 243,364,449	16.6%	\$ 257,374,087	\$ 14,009,638	5.8%
Total Instruction and Support Services	\$ 496,086,421	6.4%	\$ 585,141,353	18.0%	\$ 625,818,419	\$ 40,677,066	7.0%
Other Expenditures							
5100 Principal (Includes Debt Service)	\$ 2,625,892	17.5%	\$ 2,680,040	2.1%	\$ 2,388,508	\$ (291,532)	-10.9%
5200 Interest	981,472	-7.8%	894,755	-8.8%	802,036	(92,719)	-10.4%
5300 Other Debt Related Fees	-	100.0%	-	-	-	-	-
1600 Adult Continuing Education	3,165,608	13.2%	3,424,920	8.2%	3,193,090	(231,830)	-6.8%
3000 Community Services	766,892	19.1%	828,469	8.0%	594,134	(234,335)	-28.3%
4000 Facilities Acquisition & Construction	14,238,183	-17.6%	19,919,253	39.9%	4,961,000	(14,958,253)	-75.1%
Total Expenditures	\$ 517,864,467	5.6%	\$ 612,888,790	18.3%	\$ 637,757,187	\$ 24,868,397	4.1%

Detailed Expenditures by Function by Year General Fund

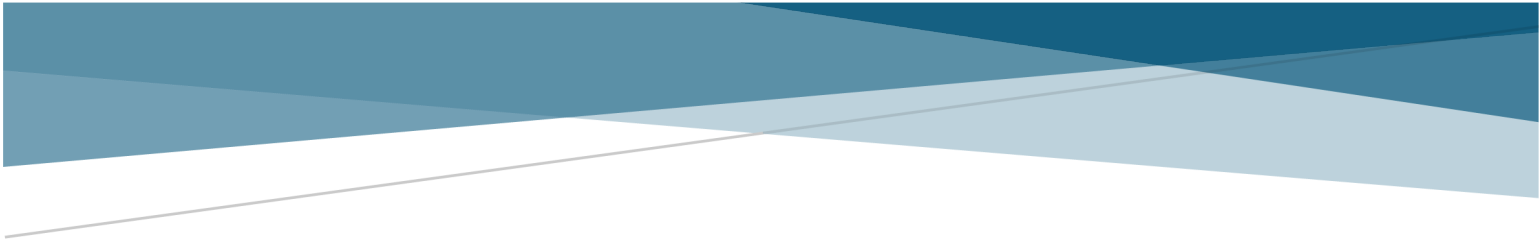
	Actual FY23	% Change	Budget FY24	% Change	Budget FY25	Change Budget FY25 vs. Budget FY24	% Change
INSTRUCTION							
1150 High School Instruction	\$ 16,103	-29.2%	\$ 39,027	142.4%	\$ 22,540	\$ (16,487)	-42.2%
1210 Special Education	117,281,744	23.5%	160,280,557	36.7%	181,682,786	21,402,229	13.4%
1250 Supplemental Instruction	419,163	-10.2%	787,357	87.8%	645,150	(142,207)	-18.1%
1300 Vocational Education	2,044,361	38.2%	1,990,964	-2.6%	2,427,860	436,896	21.9%
1400 Student Activities	189,051	17.5%	189,641	0.3%	276,511	86,870	45.8%
1910 Tuition to Other Districts	5,254	2260.5%	30,000	470.9%	122,000	92,000	306.7%
1930 Tuition, Sev Handicapped Program	2,418,650	1.0%	2,417,360	-0.1%	2,304,860	(112,500)	-4.7%
1941 Contracted Education Services	-		-		-	-	
Total Instruction	\$ 122,374,327	23.0%	\$ 165,734,906	35.4%	\$ 187,481,707	\$ 21,746,801	13.1%
SUPPORT SERVICES							
2110 Attendance	\$ 11,292,568	5.6%	\$ 12,699,181	12.5%	\$ 13,469,555	\$ 770,374	6.1%
2120 Guidance	1,033,806	12.6%	1,118,916	8.2%	1,235,595	116,679	10.4%
2130 Health, Psych, Speech, Audio	26,248,501	5.3%	28,054,503	6.9%	32,108,912	4,054,409	14.5%
2210 Improvement of Instruction	2,897,547	11.8%	3,532,405	21.9%	2,986,070	(546,335)	-15.5%
2214 Professional Development	476,324	15.8%	511,105	7.3%	421,525	(89,580)	-17.5%
2220 Media Services	480,824	-5.5%	465,752	-3.1%	514,009	48,257	10.4%
2310 Board of Education Services	2,532,392	26.9%	2,733,369	7.9%	2,861,921	128,552	4.7%
2320 Executive Administration	9,265,556	-10.0%	12,597,710	36.0%	10,970,354	(1,627,356)	-12.9%
2331 Administrative Technology Services	6,481,279	-3.1%	9,710,384	49.8%	11,484,822	1,774,438	18.3%
2400 Building Level Administration	2,848,061	13.8%	3,136,362	10.1%	3,192,452	56,090	1.8%
2510 Business/Central Services	4,785,456	8.9%	7,918,645	65.5%	5,026,152	(2,892,493)	-36.5%
2540 Operation of Plant	9,645,827	7.0%	11,188,668	16.0%	11,516,938	328,270	2.9%
2551 Pupil Transportation, Contracted	14,940,602	-1.4%	15,554,380	4.1%	19,450,753	3,896,373	25.1%
2552 Pupil Transportation, District-Owned	14,016,888	10.4%	16,224,677	15.8%	16,954,550	729,873	4.5%
2558 Non-Allowable Transportation Exp	34,495	-91.1%	45,000	30.5%	40,000	(5,000)	-11.1%
2559 Early Childhood Spec Ed Trans	1,697,413	38.9%	2,005,000	18.1%	2,005,000	-	
2561 Food Service	683,842	-16.6%	740,695	8.3%	767,170	26,475	3.6%
2600 Central Office Support Services	4,053,529	31.4%	4,591,016	13.3%	4,225,460	(365,556)	-8.0%
Total Support Services	\$ 113,414,910	4.7%	\$ 132,827,768	17.1%	\$ 139,231,238	\$ 6,403,470	4.8%
Total Instruction and Support Services	\$ 235,789,237	13.5%	\$ 298,562,674	26.6%	\$ 326,712,945	\$ 28,150,271	9.4%
5100 Principal (Includes Debt Service)							
5200 Interest							
1600 Adult Continuing Education	1,615,177	22.2%	1,718,231	6.4%	1,316,143	(402,088)	-23.4%
3000 Community Services	475,250	22.7%	552,992	16.4%	349,479	(203,513)	-36.8%
4000 Facilities Acquisition & Construction							
Total Expenditures	\$ 237,879,664	13.5%	\$ 300,833,897	26.5%	\$ 328,378,567	\$ 27,544,670	9.2%

Detailed Expenditures by Function by Year Teachers' Fund

	Actual FY23	% Change	Budget FY24	% Change	Budget FY25	Change Budget FY25 vs. Budget FY24	% Change
INSTRUCTION							
1150 High School Instruction	\$ 1,205,630	-37.5%	\$ 2,189,365	81.6%	\$ 1,236,845	\$ (952,520)	-43.5%
1210 Special Education	154,657,891	1.8%	164,023,896	6.1%	169,830,893	5,806,997	3.5%
1250 Supplemental Instruction	1,718,689	-2.2%	1,810,217	5.3%	1,632,495	(177,722)	-9.8%
1300 Vocational Education	6,603,419	-1.0%	7,363,788	11.5%	7,656,799	293,011	4.0%
1400 Student Activities	393		46,380	100.0%	43,482	(2,898)	-6.2%
1910 Tuition to Other Districts							
1930 Tuition, Sev Handicapped Program							
1940 Contracted Education Services							
Total Instruction	\$ 164,186,022	1.1%	\$ 175,433,646	6.9%	\$ 180,400,514	\$ 4,966,868	2.8%
SUPPORT SERVICES							
2110 Attendance	\$ 220,112	4.5%	\$ 337,004	53.1%	\$ 295,452	\$ (41,552)	-12.3%
2120 Guidance	2,960,412	7.7%	3,220,227	8.8%	3,309,247	89,020	2.8%
2130 Health, Psych, Speech, Audio	57,112,669	2.1%	60,641,872	6.2%	64,399,229	3,757,357	6.2%
2210 Improvement of Instruction	9,508,562	9.7%	11,414,192	20.0%	12,064,013	649,821	5.7%
2214 Professional Development	23,767	-72.6%	131,266	452.3%	132,708	1,442	1.1%
2220 Media Services	160,214	41.0%	239,003	49.2%	244,686	5,683	2.4%
2310 Board of Education Services	307,381	82.5%	336,516	9.5%	351,024	14,508	4.3%
2320 Executive Administration	8,384,652	-18.0%	9,565,959	14.1%	9,676,172	110,213	1.2%
2331 Administrative Technology Services	445,331	-11.0%	515,713	15.8%	544,739	29,026	5.6%
2400 Building Level Administration	13,755,871	6.4%	15,107,827	9.8%	16,191,735	1,083,908	7.2%
2510 Business/Central Services	68,426	0.0%	41,704	100.0%	-	(41,704)	-100.0%
2600 Central Office Support Services	524,357	-38.0%	1,201,700	129.2%	1,455,259	253,559	21.1%
Total Support Services	\$ 93,471,753	1.1%	\$ 102,752,983	9.9%	\$ 108,664,264	\$ 5,911,281	5.8%
Total Instruction and Support Services	\$ 257,657,775	1.1%	\$ 278,186,629	8.0%	\$ 289,064,778	\$ 10,878,149	3.9%
5100 Principal (Includes Debt Service)							
5200 Interest							
1600 Adult Continuing Education	1,536,079	8.2%	1,706,689	11.1%	1,851,947	145,258	8.5%
3000 Community Services	291,642	13.7%	275,477	-5.5%	244,655	(30,822)	-11.2%
Total Expenditures	\$ 259,485,496	1.2%	\$ 280,168,795	8.0%	\$ 291,161,380	\$ 10,992,585	3.9%

Detailed Expenditures by Function by Year Capital Outlay Fund

	Actual FY23	% Change	Budget FY24	% Change	Budget FY25	Change Budget FY25 vs. Revised FY24	% Change
INSTRUCTION							
1150 High School Instruction	\$ -		\$ -	0.0%	\$ -	\$ -	
1210 Special Education	381,949	-17.7%	132,849	-65.2%	147,199	14,350	10.8%
1250 Supplemental Instruction	1,426	-69.6%	2,213	55.2%	2,213	-	
1300 Vocational Education	440,008	10.0%	473,290	7.6%	412,699	(60,591)	-12.8%
1400 Student Activities	-	0.0%	-	0.0%	-	-	
Total Instruction	\$ 823,383	-5.3%	\$ 608,352	-26.1%	\$ 562,111	\$ (46,241)	-7.6%
SUPPORT SERVICES							
2110 Attendance	\$ -		\$ -	0.0%	\$ 3,500	\$ 3,500	
2120 Guidance	-	-100.0%	-	100.0%	-	-	
2130 Health, Psych, Speech, Audio	102,206	42.8%	81,152	-20.6%	131,320	50,168	61.8%
2210 Improvement of Instruction	100,510	-56.7%	145,672	44.9%	279,000	133,328	91.5%
2214 Professional Development	-	0.0%	-	0.0%	-	-	
2220 Media Services	28,868	0.0%	-	100.0%	-	-	
2310 Board of Education Services	-	0.0%	-	0.0%	-	-	
2320 Executive Administration	77,649	179.8%	106,400	37.0%	97,200	(9,200)	-8.6%
2331 Administrative Technology Services	756,439	70.3%	1,463,365	93.5%	2,640,433	1,177,068	80.4%
2400 Building Level Administration	77,305	-16.7%	109,100	41.1%	159,267	50,167	46.0%
2510 Business/Central Services	69,353	3186.9%	4,162,228	5901.5%	49,875	(4,112,353)	-98.8%
2540 Operation of Plant	549,992	183.0%	389,000	-29.3%	389,000	-	
2552 Pupil Transportation, District-Owned	13,742	-99.2%	1,227,016	8828.7%	5,620,647	4,393,631	358.1%
2558 Non-Allowable Transportation Exp	-	100.0%	-	100.0%	-	-	
2561 Food Service	-	-100.0%	70,000	100.0%	70,000	-	
2600 Central Office Support Services	39,961	-10.5%	29,765	-25.5%	38,343	8,578	28.8%
Total Support Services	\$ 1,816,026	-39.6%	\$ 7,783,698	328.6%	\$ 9,478,585	\$ 1,694,887	21.8%
Total Instruction and Support Services	\$ 2,639,409	-31.9%	\$ 8,392,050	218.0%	\$ 10,040,696	\$ 1,648,646	19.6%
5100 Principal (Includes Debt Service)	\$ 2,625,892	17.5%	\$ 2,680,040	2.1%	\$ 2,388,508	\$ (291,532)	-10.9%
5200 Interest	981,472	-7.8%	894,755	-8.8%	802,036	(92,719)	-10.4%
5300 Other Debt Related Fees	-	100.0%	-		-	-	
1600 Adult Continuing Education	14,352	-73.1%	-	-100.0%	25,000	25,000	
3000 Community Services	-	0.0%	-		-	-	
4000 Facilities Acquisition & Construction	14,238,183	-17.6%	19,919,253	39.9%	4,961,000	(14,958,253)	-75.1%
Total Expenditures	\$ 20,499,307	-16.4%	\$ 31,886,098	55.5%	\$ 18,217,240	\$ (13,668,858)	-42.9%



MISCELLANEOUS

Special School District of St. Louis County

SSD Enrollment Changes in Comparison to Missouri

Year	SSD % Increase / Decrease	Missouri % Increase / Decrease
2009-2010	-3.18%	-2.91%
2010-2011	-2.86%	-2.28%
2011-2012	-1.98%	-1.67%
2012-2013	-1.90%	-1.31%
2013-2014	-0.04%	-0.20%
2014-2015	-0.67%	0.83%
2015-2016	-0.16%	1.23%
2016-2017	1.01%	1.02%
2017-2018	1.01%	1.02%
2018-2019	1.01%	1.01%
2019-2020	0.61%	0.29%
2020-2021	-2.67%	-4.93%
2021-2022	-1.71%	-0.36%
2022-2023	-1.71%	-0.36%
2023-2024	*Not available	

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

December 1, 2022 Count:

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