

BUDGET BOOK

2025 - 2026



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June 17, 2025

Dear Saint Louis Public Schools Staff and Community,

I am pleased to present the Saint Louis Public Schools' annual operating budget for the fiscal year July 1, 2025, through June 30, 2026. This carefully constructed budget reflects our commitment to fiscal responsibility and strategic investment in our students' future. Our total proposed general operating budget (GOB) stands at \$339,332,692, while the proposed budget for all funds is \$441,557,149. We may find it necessary to spend a portion of our Fund Balance for the 2025-2026 school year to ensure that programs we've outlined for student success are possible.

Overall, however, this budget represents a fiscally sound financial plan, demonstrating discipline and alignment between our expenditures and projected revenues, thereby sustaining our capacity to deliver robust educational opportunities for the students we serve.

As we prepare for the 2025-2026 academic year, this comprehensive document is far more than a mere financial plan; it is a living testament to our unwavering commitment to providing a high-quality, equitable, and enriching education for all students across our vibrant district.

The development of this budget was a truly interactive and inclusive process, a cornerstone of our commitment to transparency and community engagement. Over several months, we convened a diverse group of stakeholders, including our incredibly dedicated staff—teachers, administrators, support personnel—as well as engaged community members from every corner of St. Louis, and our committed Board of Education members. Through numerous meetings, workshops, and open forums, we gathered invaluable input, ensuring that the financial priorities outlined within these pages truly reflect the collective needs, aspirations, and shared vision of the entire Saint Louis Public Schools family. This collaborative approach has resulted in a budget that is both fiscally responsible and deeply responsive to the pulse of our community.

This budget book meticulously outlines our financial strategy and priorities for the upcoming academic year. Every allocation, every investment, is meticulously aligned with our deeply held "Portrait of a Graduate." This visionary framework is not just a document; it is our guiding star, directing our efforts to ensure that every student who walks through our doors emerges not only with robust academic skills but also with critical thinking abilities, creativity, resilience, and a

strong sense of civic responsibility — qualities essential to thrive in an ever-evolving global landscape.

As we move into the new school year, we are filled with both optimism for the opportunities ahead and a steadfast determination to overcome challenges. The recent severe weather and tornadoes on May 16th presented our community with significant, unexpected hardship. I have been incredibly moved and profoundly proud of the swift, compassionate, and resilient response demonstrated by our students, staff, and families during this difficult time. Our district has been actively engaged in comprehensive recovery efforts, from assessing and repairing damaged facilities to providing vital support services for those most affected. This budget explicitly reflects our commitment to sustaining and enhancing these initiatives, ensuring that our schools are not only physically safe and sound but also emotionally supportive, welcoming, and conducive to optimal learning for all. We understand that recovery is an ongoing process, and we are dedicated to providing the necessary resources every step of the way.

Furthermore, within these pages, you will see a continued and significant focus on critical infrastructure improvements across our district. As we meticulously spend the final round of our voter-approved Prop S funds, we are making substantial, impactful investments in modernizing our facilities. This includes much-needed upgrades to classrooms, technology infrastructure, safety systems, and recreational areas. Our goal is to create learning environments that are not only safe, accessible, and highly functional but also inspiring, innovative, and equitable, fostering a sense of pride and belonging for both our students and the dedicated professionals who serve them. These improvements are vital for providing a 21st-century education.

Finally, I want to express my most sincere gratitude to all who actively participated in our "Reimagining SLPS" community forums. Your candid insights, thoughtful feedback, and passionate engagement were absolutely instrumental in shaping the strategic direction of our district and are directly reflected in the key priorities outlined in this budget. These forums powerfully underscored the immense value of collective vision and shared responsibility. It is through this spirit of collaboration and partnership that we are, together, building a brighter, more promising future for Saint Louis Public Schools and, by extension, for the entire St. Louis community.

Thank you for your unwavering partnership, your continued trust, and your profound dedication to the success and well-being of every student in Saint Louis Public Schools.

Sincerely,

Dr. Millicent Borishade

Superintendent

Saint Louis Public Schools

BUDGET MESSAGE

Fiscal Year 2025–2026

The Board of Education of the City of St. Louis remains steadfast in its commitment to fiscal integrity, transparency, and the responsible stewardship of public resources in support of high-quality, equitable educational opportunities for every student served by Saint Louis Public Schools (SLPS). In accordance with Board Policy DB-5: Annual Budget, the FY2025–2026 Annual Budget represents the District's financial plan for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

This budget reflects the priorities established through the District's Continuous School Improvement Plan (CSIP), strategic goals, and Portrait of a Graduate, while also incorporating lessons learned and improvements realized during FY2025. It serves as the District's legal framework for allocating resources to programs, staffing, and services necessary to advance student achievement, operational excellence, and long-term financial sustainability.

FY2025 Accomplishments and Progress

The FY2025 budget cycle marked a significant year of progress for SLPS, characterized by stronger financial discipline, increased transparency, and deeper collaboration across the organization and community.

Key accomplishments include:

- **Reduction in Planned Fund Balance Use:** Based on concerns raised about sustainability and decrease in funding, the District is estimating a reduced original projection of planned use of fund balance from **\$35 million to \$18 million**, demonstrating improved fiscal discipline and a clear commitment to long-term financial health. **Please Note:** *The financial results and fund balance figures presented in this budget are **preliminary estimates** and remain **subject to final confirmation through the completion of the FY2025 independent financial audit**.*
- **Community Engagement and Transparency:** The District successfully hosted **three community budget forums**, providing meaningful

opportunities for families, staff, and community members to learn about the budget, ask questions, and offer feedback. These forums strengthened public trust and reinforced the District's commitment to openness.

- **Cross-Office Collaboration:** Budget development was supported by enhanced collaboration across academic, operational, and administrative offices, resulting in stronger alignment between instructional priorities, operational needs, and financial resources.
- **Increased Budget Awareness and Capacity Building:** District staff received targeted professional development on the budget cycle, financial processes, and roles in fiscal stewardship. Budget information was also presented and discussed during Board Work Sessions, improving shared understanding and governance-level engagement.
- **Strengthened Internal Controls:** The District implemented improved internal controls and monitoring processes to enhance financial accountability and compliance.
- **Corrective Action Plan Implementation:** SLPS made measurable progress in implementing corrective action plans in response to both **financial audits and State audit findings**, reinforcing sound financial practices and risk mitigation.
- **Process Improvements Through Staff Engagement:** Finance leadership facilitated brainstorming and process-improvement meetings with finance staff across functional areas, resulting in operational efficiencies, clearer procedures, and improved communication.

These accomplishments represent important milestones in the District's broader effort to rebuild financial systems, strengthen governance, and ensure responsible stewardship of public funds.

Budget Development Process

The development of the FY2025–2026 budget was a collaborative, transparent, and continuous process involving the Board of Education, District leadership, administrators, staff, and community stakeholders. Under the direction of the

Superintendent, the Chief Financial Officer served as the District's budget officer and led budget planning and preparation in accordance with Policy DB-5.

Throughout the process, the District evaluated enrollment trends, staffing needs, projected revenues, expenditure obligations, and long-term financial considerations. Stakeholder input was gathered through leadership meetings, internal reviews, Board Work Sessions, and public engagement opportunities. A tentative budget was presented to the Board by June 1, with revisions incorporated prior to final adoption.

Financial Overview

The FY2025–2026 budget presents a balanced financial plan in compliance with Missouri statute, ensuring that proposed expenditures do not exceed estimated revenues plus available unencumbered fund balances.

- **Total Proposed Budget (All Funds):** approximately \$441.6 million
- **General Operating Budget:** approximately \$339.3 million
- **Payroll and Benefits:** approximately 60% of total expenditures
- **Projected Unrestricted Fund Balance:** approximately 51%, consistent with DESE guidance and Board-adopted policy

The budget includes a planned use of fund balance to maintain continuity of services and support priority initiatives as certain temporary funding sources decline. At the same time, the District continues to take intentional steps to reduce reliance on one-time resources and strengthen long-term financial stability.

Expenditures and Staffing

Proposed expenditures are presented by fund, location, function, and object and include authorized full-time equivalent (FTE) staffing in accordance with Board policy. Staffing allocations are driven by enrollment, equity considerations, and compliance with DESE standards, using established pupil-teacher ratio guidelines.

The budget prioritizes classroom instruction, student supports, early childhood education, special education, English language learner services, career and technical education, and college and career readiness. Operational and administrative costs continue to be reviewed to ensure efficiency, effectiveness, and alignment with District priorities.

Budget Controls and Oversight

The adopted budget serves as the District's primary financial control. The Superintendent is responsible for budget execution, internal controls, and compliance with Board-approved appropriations. Budget transfers and amendments will be managed in accordance with Policy DB-5, including required administrative and Board approvals.

The Board will continue to monitor the District's financial condition through regular financial reporting, reconciliations, and updates, ensuring transparency and informed oversight throughout the fiscal year.

Conclusion

The FY2025–2026 Annual Budget reflects Saint Louis Public Schools' continued commitment to fiscal responsibility, transparency, and strategic investment in students. Building on the accomplishments of FY2025, this budget positions the District to navigate a changing financial environment while maintaining compliance, strengthening internal controls, and advancing long-term financial health.

The Board of Education adopts this budget with confidence in the District's leadership, improved financial practices, and unwavering focus on student success.

Respectfully submitted,

Kimberly Johnson

Chief Financial Officer
Saint Louis Public Schools

VISION, MISSION, AND CORE BELIEFS

Mission

We will provide quality education for all students and enable them to realize their full intellectual potential.

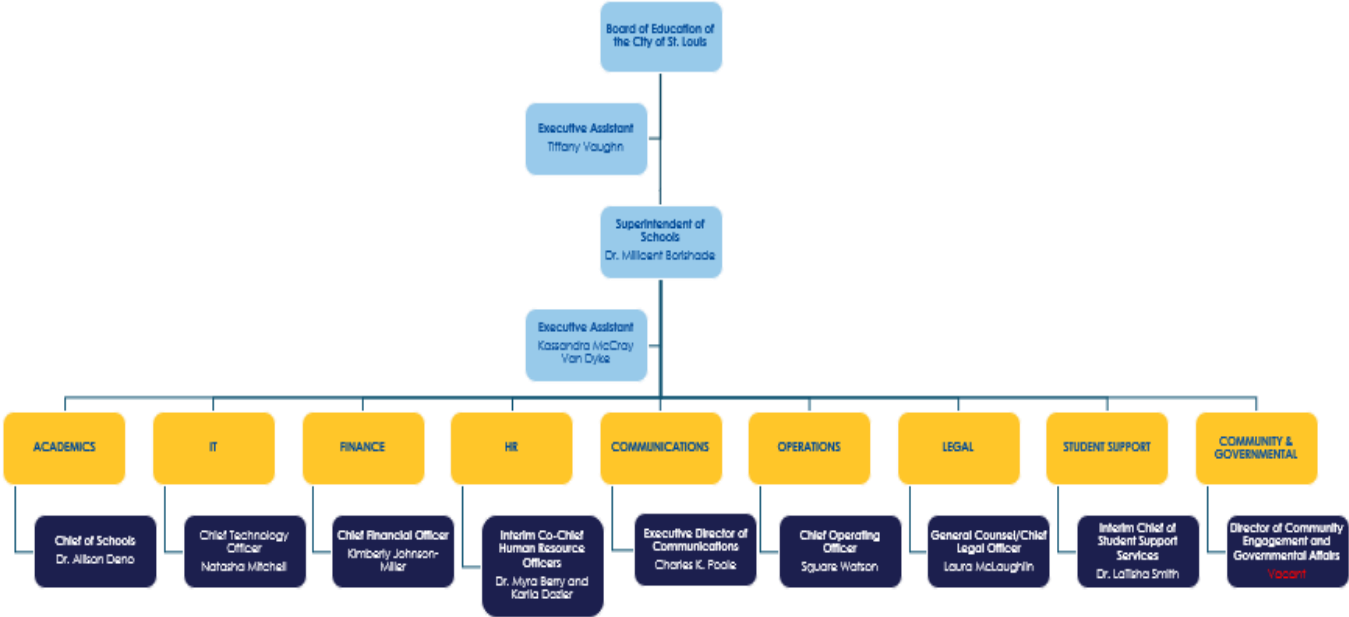
Vision

Saint Louis Public Schools is the district of choice for families in the St. Louis region and provides a world-class education. It is nationally recognized as a leader in student achievement and teacher quality.

Core Beliefs

- All children can learn, regardless of their socioeconomic status, race, or gender
- The African American Achievement Gap can be eliminated
- Parents must be included in the education process
- Competent, caring, properly supported teachers are essential to student learning
- The community must be involved in encouraging high achievement for all children
- The Saint Louis Public Schools are obligated to help students overcome any obstacles that may hinder their learning by forming partnerships with the entire community

ORGANIZATION CHART



DISTRICT OVERVIEW

Saint Louis Public Schools (SLPS) is one of the largest school districts in the region and the state, serving nearly 19,000 students in pre-kindergarten through grade 12. SLPS is governed by the seven-member elected Board of Education of the City of St. Louis.

SLPS was originally organized in 1833. In 1838, the district opened its first school, and in 1853, the district opened the first co-educational high school west of the Mississippi River.

Among its historic accomplishments, SLPS is known for two of the nation's firsts: the first successful public kindergarten in the United States was opened by Susan Blow in 1873, and the first high school for African American students west of the Mississippi River—Charles Sumner High School—opened in 1875.

Students in SLPS have many options. They may select their neighborhood school or apply for a variety of magnet and choice schools with special themes or curricula. Additionally, the District offers a program for refugees and other newcomers to the United States, a virtual school program for students who excel in a non-traditional schooling environment, schools for medically fragile students, and the Fresh Start program for students ages 17-20 who seek to earn a high school diploma.

HISTORY OF GOVERNANCE: SLPS has been governed by the seven-member elected Board of Education of the City of St. Louis since July 1, 2019. An appointed Special Administrative Board governed the District from June 15, 2007, to June 30, 2019.

Our City. Our Schools. Our Future.

DISTRICT ACCREDITATION: On January 10, 2017, after noting improvements in leadership stability, assessment, data collection, federal compliance, curriculum alignment, instruction, and professional development, and financial management, the State Board of Education voted unanimously to restore the district to full accreditation status.

LEVEL OF EDUCATION PROVIDED: The District provides educational programs to students of all ages through its early childhood, K-12, alternative, and adult education programs. In addition, the district operates a school for refugees and other newcomers to the United States and two schools (PK- 8 and 9-12) for medically fragile students.



Early Childhood Education Program

The Saint Louis Public Schools' Early Childhood Education Program provides comprehensive, tuition-free, full-day Pre-K services to three- and four-year-old children throughout the district. In the 2024-2025 school year, the program operated 117 pre-kindergarten classrooms across 40 schools, offering various seat types including general education, gifted and talented, and special education in inclusive environments. The district demonstrated increased enrollment from 1,263 students in 2023-24 to 1,950 students in 2024-25.

This strategic investment yields measurable returns. Our kindergarten transition rate increased from 70% to 73%, with 926 students successfully advancing to SLPS kindergarten classrooms in 2024-25. Fall 2024 STAR Early Literacy data demonstrates remarkable academic impact. Using standards set by DESE per SB681, general students entering kindergarten *at-risk* decreased from 65% to 34% after completing at least one year in our program. Additionally, 51% of Pre-K graduates entered kindergarten meeting or *exceeding* benchmarks compared to only 24% of non-participants. By investing early in our youngest learners, we reduce future remediation costs while strengthening academic foundations and generating long-term savings.

SPECIAL EDUCATION PROGRAM:

Special education is specially designed instruction, at no cost to parents, provided to meet the unique needs of a child with a disability. It includes a range of services, support, and accommodation delivered in various settings—such as general education classrooms, resource rooms, or specialized programs—intended to help students access the general curriculum and make educational progress. This instruction is guided by an Individualized Education Program (IEP) developed by a team of educators, specialists, and the child's guardians, in accordance with federal laws such as the Individuals with Disabilities Education Act (IDEA). To date, we provide services for 2,885 students between the ages of 3-21. The Office of Special Education operates with three primary funding sources. The first is a federal grant, which provides most of the resources and services we deliver to schools. The second is our general operating fund, which supports the day-to-day functions of the department. The third is the Simon Fund—an annually renewed fund designated specifically for the purchase of equipment used exclusively by students with disabilities.

English to Speakers of Other Languages

The ESOL/Bilingual/Migrant Program provides services to English language learners (ELLs) and their families so that ELL students can achieve academically to their highest ability. Program teachers provide English language and academic content instruction to ELL students in kindergarten through grade 12. The district serves more than 2700 ELL students from over 60 countries who collectively speak over 50 languages. There are 17 schools in the district that have a high percentage of ELLs. These schools are referred to as ESOL centers. Some of the major initiatives within the ESOL Department include Co-Teaching for ELLs, SIOP (Sheltered Instruction Observation Protocol), ELL Family Engagement, Seal of Biliteracy, and Language Access. For more information about ELLs, please visit www.slps.org/esol

CAREER AND TECHNICAL EDUCATION:

Career and Technical Education (CTE) provide students with the academic and technical skills, knowledge, and training necessary to succeed in future careers and to become lifelong learners. In total, about 12.5 million high school and college students are enrolled in CTE across the nation. CTE prepares these learners for the world of work by introducing them to workplace competencies and making academic content accessible to students by providing it in a hands-on context. CTE at SLPS includes more than 30 programs within various technical subject areas. Programs are required to have a current, industry-based curriculum supported by a sequence of courses, an applicable technical skills assessment, student organization affiliation, and a transition agreement to post-secondary education training. SLPS is committed to expanding opportunities for all high school students to have access to and participate in CTE programming offered at multiple CTE focus high schools. This commitment to access and opportunity aligns with the district's definition of Portrait of a Graduate.

DUAL ENROLLMENT:

The district partners with local higher education institutions, including St. Louis Community College at Forest Park, Harris-Stowe State University, University of Missouri - St. Louis, and Ranken Technical College to provide dual enrollment programs. Participating students are enrolled in both high school classes and college courses. Students attend classes on campus and are still allowed to

participate in their high school extracurricular activities. Students who successfully complete the dual enrollment program at STLCC at Forest Park (Early College Academy) graduate with a high school diploma, as well as either an associate's degree or Core 42 certification. Students who complete the other dual enrollment programs graduate with a high school diploma and college credit. SLPS is committed to expanding dual enrollment opportunities for all high school students. This commitment to expanded access aligns with the district's definition of a Portrait of a Graduate.

BUDGETARY OVERVIEW

Statement of Missouri Statute

Revised Statutes of Missouri (RSMO) Section 67.010. Political subdivisions to prepare annual budget – contents – expenditures not to exceed revenues, establishes the legal basis for budget development for public school districts in the State of Missouri. The following are the legal requirements as outlined in the Statute.

Each political subdivision of this state, as defined in section 70.120, except those required to prepare an annual budget by chapter 50 and section 165.191, shall prepare an annual budget. The annual budget shall present a complete financial plan for the ensuing budget year, and shall include at least the following information:

- A budget message describing the important features of the budget and major changes from the preceding year;
- Estimated revenues to be received from all sources for the budget year, with a comparative statement of actual or estimated revenues for the two years next preceding, itemized by year, fund, and source;
- Proposed expenditures for each department, office, commission, and other classification for the budget year, together with a comparative statement of actual or estimated expenditures for the two years next preceding, itemized by year, fund, activity, and object.
- The amount required for the payment of interest, amortization, and redemption charges on the debt of the political subdivision;
- A general budget summary.

In no event shall the total proposed expenditure from any fund exceed the estimated revenues to be received, plus any unencumbered balance or less, and a deficit estimated for the beginning of the budget year. Provided that nothing herein shall be construed as requiring any political subdivision to use any cash balance as current revenue or to change from a cash basis of financing its expenditures.

FUNDS AND FUND TYPES

The annual budget for Saint Louis Public Schools is prepared and organized on the basis of funds. A fund is an independent fiscal and accounting entity that is comprised of its own assets, liabilities, fund balance, revenues, and expenditures. In accordance with Chapter 165, RSMO, school districts in Missouri are required to budget and account for monies under the framework of four funds: (1) Incidental Fund, (2) Teachers Fund, (3) Debt Service Fund, and (4) Capital Projects Fund. Under the guidelines set forth by the Missouri Department of Elementary and Secondary (DESE) in the Missouri Accounting Manual, Saint Louis Public Schools establishes the annual budget based on the following fund type structures: Governmental, Proprietary, and Fiduciary.

GOVERNMENTAL FUND TYPES

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities, except those accounted for in Proprietary Funds, are accounted for through governmental funds. The following is a list of the major governmental fund types and descriptions for the funds that are budgeted on an annual basis:

General Fund (Incidental Fund) – a fund used to account for all financial resources except those required to be accounted for in another fund. This fund accounts for transactions involving local taxes; Foundation Program payments such as Basic Formula, Transportation, Early Childhood Special Education, along with various other transactions associated with federal projects.

Special Revenue Fund (Teachers Fund) – a special revenue fund used to account for financial resources and expenditures for certified employees involved in administration and instruction. It includes revenues restricted by the State of Missouri and taxes allocated to the fund based on the District's tax levy to be used for the payment of teachers' salaries, related benefits, and tuition for students.

Capital Projects Fund – a fund used to account for all facility acquisition, construction, lease purchase principal and interest payments and other capital outlay expenditures. Expenses in this fund shall be capitalized.

Debt Service – a fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

The other governmental funds of the district are considered non-major. These funds are special revenue and permanent funds that include grants and other resources restricted to a particular purpose.

PROPRIETARY FUND TYPES

Proprietary funds are used to account for ongoing organizations and activities, which are like those often found in the private sector. An Internal Service Fund is used to account for the costs of the district's limited self-insurance program and to account for the activities of the SLPS Health Benefits Trust. The SLPS Health Benefits Trust accumulates resources for the payment of health and welfare benefits primarily on behalf of and for the benefit of the district's employees, retirees, and their dependents.

FIDUCIARY FUND TYPES

Fiduciary funds are used to account for transactions related to amounts received in an agency capacity on behalf of individuals, private organizations, and other governmental units. The district has no equity interest in this fund. The district's agency fund is used to account for monies placed in escrow that represent the district's retirement contribution to the Public School Retirement System of the City of Saint Louis.

BASIS OF ACCOUNTING AND FINANCIAL REPORTING

Annual budgets for the activities of the major funds (General Fund, Special Revenue Fund, Capital Projects, and Debt Service Fund) are prepared on an accrual basis of accounting, a basis consistent with generally accepted accounting principles (GAAP). The basis of accounting for the district's basic financial statements varies depending on the report type and the reporting period during the fiscal year. The basic financial statements consist of government-wide statements, which include a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information for the major funds. Government-wide

financial statements are presented on an accrual basis. However, during the fiscal year, the fund's financial statements are presented on a cash basis and on a modified accrual basis at the end of the fiscal year.

Under the accrual basis of accounting, revenues are recorded when earned, and expenses are recorded when liability is incurred. It is important to note that property tax revenues and other governmental fund financial resources are recognized under the "susceptible to accrual" concept. Property taxes are the largest revenue source for the district, and they are recognized in the year for which they are levied. The district generally considers property taxes available if they are due before year-end and are collected within 60 days after year-end. Additionally, grants are similar and recognized when all eligibility requirements imposed by the grantor have been met. Grant revenues are recognized when reimbursable expenditures are made, except in the School Lunchroom Fund where revenue is recognized based on the number of children served. Charges for services and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until received. Investment earnings are recorded as earned since they are measurable and available.

BUDGET DOCUMENT AND PROCESS

The budget is the official historical record and financial planning document for the district. It is prepared annually and in accordance with local, state, and federal mandates, statutes, and policies. The budget provides information on academic and operational initiatives and priorities. It also conveys the district's financial strategy to the governing body, administration, staff, community, and other stakeholders. The annual budget is prepared and approved prior to the beginning of the fiscal year, which begins on July 1. The annual budget is adjusted throughout the fiscal year through formal approvals and budgetary adjustments. These activities enable the district's administration to make changes to the budget to help meet the needs of its students and enhance their educational experience.

The budget process is cyclical and ongoing in nature, with activities performed throughout the entire fiscal year (July 1 to June 30). The budgeting process comprises five major phases: (1) Planning, (2) Preparation, (3) Adoption, (4) Implementation, and (5) Evaluation. The focus of the budgeting process is to

align the district's financial and human resources with academic and operational plans, and to ensure that the district meets the statutory obligations and requirements for approving and adopting the annual budget.

Budget Planning (OCTOBER – FEBRUARY)

The Budget Planning phase is initiated with the establishment of the budget calendar. The budget calendar establishes the annual process and provides a schedule for all activities required for developing the annual budget. The budget calendar is prepared and distributed by October.

A major component of the annual planning process is the review of the district's long-term financial modeling tool. The district recognizes the necessity of prudent management of its finances in order to ensure its long-term viability for students and communities. As a result, the district is committed to a long-term financial planning approach. The staff in the Finance Division frequently reports on the district's five-year financial outlook, which takes into consideration various enrollment and financial scenarios that may affect local, state, and federal resources. The information derived from these scenarios gives District leaders and the Board of Education relevant financial data for long-term strategic planning. This information may also influence decisions regarding the district's current and future priorities and initiatives.

Budget Preparation (MARCH – APRIL)

Through strategic planning, the district establishes annual priorities and initiatives for the upcoming year. In the Finance Division, the staff analyzes projected revenue estimates determined by long-term forecasting to allocate resources to support the district's strategic plans. Appropriation levels are determined for schools and central office divisions and departments to support anticipated expenditures.

District staff positions are funded from the general and grant operating budgets. Most positions allocated to school locations are funded from the General Operating Budget (GOB) and are determined based on a human resources allocation model. This staffing model is designed to ensure the dual aim of ensuring equity in the distribution of District resources and compliance with the Missouri Department of Elementary and Secondary Education standards. The staffing model uses the midpoint average between the Minimum and Desirable Pupil-Teacher Ratios (PTRs). Grant-funded positions at the school level are allocated based on program requirements, specific school needs, and District initiatives. Positions allocated at the central office level are primarily funded by the General Operating Budget and are determined based on human resource needs and District initiatives. Other central office positions are funded by grant resources.

Building principals and central office leaders meet annually with the Human Resources and Finance Division staff to clarify human resource allocations, address staffing concerns, and request additional resources. Additional requests beyond the initial allocations may be allocated based on needs assessments administered by school and central office administrators. All needs assessment-based allocations require approval from the Superintendent. The full-time equivalent (FTE) count of budgeted personnel is presented in detail as part of the annual budget. Pursuant to Missouri State Law, the proposed annual budget must be balanced, meaning the approved estimated expenditures for each fund cannot exceed the estimated available revenues to be received plus any unencumbered balances or less any deficits estimated for the beginning of the budget year.

The finance staff prepares and distributes electronic budget development workbooks to building principals and central office leaders. The budget

development workbooks assist leaders with aligning academic and operational plans with resources and guide how to allocate discretionary resources to the various budgetary line items. Budget development workbooks are submitted for review and approval by the Superintendent and executive leadership staff. The finance staff compiles and reviews the budget development workbooks for quality control checks. All budgets are then aggregated by the various account code segments, including (but not limited to) fund, location, function, and object code.

Community engagement and involvement of internal and external stakeholders are essential during the preparation phase of the budget process. The priorities and initiatives of the district are discussed openly, and a preliminary budget is presented to the Board of Education for consideration by March. The preliminary budget is published for public display and public forums

are held for stakeholders. During the public forum, the district solicits feedback and input from stakeholders. Stakeholders are also encouraged to provide feedback through electronic forums established by the district. The Board of Education reviews the preliminary annual budget and may conduct additional special meetings and forums as needed to clarify and address questions concerning the proposed budget. Prior to the final approval and adoption, the Board of Education may recommend additional adjustments to the preliminary budget.

Budget Adoption (MAY – JUNE)

In May, the Superintendent presents the final budget for the ensuing year to the Board of Education for approval. After the final annual budget is approved by the Board of Education, the final budget is adopted through the required legal process. The adoption of the annual budget occurs on or before June 30.

Budget Implementation (JULY – JUNE)

Passage of the motion to adopt the annual budget authorizes the approved revenues and expenditures. Budgets and staffing data for schools and central office locations are loaded into the enterprise resource planning (ERP) system for use during the fiscal year.

Budget Evaluation (JULY – JUNE)

Throughout the fiscal year, staff allocations are evaluated, and adjustments are made based on staffing needs, compliance, and equity concerns. In September, school staff allocations are reviewed to address staffing concerns influenced by differences in projected versus actual student enrollment and changes in instructional and support staff. Budgets may be revised to reflect the approved staffing adjustments.

Budgetary reports, including a budget versus actual report are made available to assist school and central office leaders with ongoing monitoring of location resources. Additionally, staff in the Finance Division monitors and adjusts budgets to ensure compliance with statutory and local policies. During the fiscal year, the Board of Education will approve budget adjustments in accordance with policy and statute. Occasionally, there may be significant adjustments that will require budget amendment. In this instance, the Superintendent will present an amended budget to the Board of Education for formal approval and adoption of the amended budget in accordance with the legal requirements as established by statute.

BUDGETARY CONTROLS

The district administration is responsible for establishing and maintaining an internal control structure designed to ensure that the district's assets are protected from loss, theft, and misuse. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. Budgetary control is established at the administration level and supports the assurances outlined above. Additionally, budgetary controls are established to ensure compliance with legal provisions embodied in the annual appropriated budget approved and adopted by the Board of Education.

The level of budgetary control (the level at which expenditure cannot exceed the appropriate budget) is established at the fund level within each fund group. The district uses an encumbrance accounting system to facilitate budgetary control. The ERP system modules and features are designed to assist the administration with reviewing and performing the necessary budgetary checks that help control and prevent expenditures from exceeding budgeted amounts. Budgetary reports are used to assist the administration with performing budgetary control activities. Based on the District's policy, the District may budget more expenditures than revenues, provided that sufficient unrestricted fund balance is available to cover such expenditures.

BUDGET ADOPTION

The 2024-2025 Annual Budget for Saint Louis Public Schools (SLPS) was adopted on June 11, 2024, by the Board of Education of the City of St. Louis. The District's Board of Education, which consists of seven members elected by the citizens of Saint Louis City, returned to governance on July 1, 2019. As the governing body of Saint Louis Public Schools, the Board of Education has assumed all governing responsibilities, including the approval of the preliminary budget and the adoption of the annual budget.

STRATEGIC PLANNING AND BUDGETING

Saint Louis Public Schools is committed to the development of comprehensive and sustainable long-term strategic and financial plans. The district employs financial and staffing modeling tools to effectively facilitate multi-year planning that ensures the efficient allocation of budgeted resources. These planning tools play a crucial role in guiding and reinforcing the district's ambitious goals for student success, encompassing targeted goals for 3rd-grade reading growth and proficiency, 3rd-grade math growth and proficiency, as well as college and career readiness. Additionally, the district focuses on nurturing a supportive culture and a positive climate for all students' well-being.

The Student Success Goals are as follows:



SLPS Strategic Values



Values Across Our Student Goals



The district's strategic values encompass a focus on highly effective educators and leaders who are committed to nurturing an environment of academic excellence. They place great importance on fostering authentic and meaningful partnerships with families and the community to ensure the holistic development of students. Emphasizing equity, the district gathers and utilizes diverse sources of data to inform decision-making and support individual student needs. Their goal is to cultivate joyful and engaged students by providing personalized support and innovative pathways for learning. Ultimately, the district aims to prepare students to become college and career-ready critical thinkers, equipped with the skills and knowledge needed for success in the modern world.

The Student Success Goals have significantly influenced the development of the annual budget. Beginning in FY2015-2016, the finance staff was charged with managing the Budget Alignment Project developed under Transformation Plan 2.0. The Budget Alignment Project was established to support the district's strategic goals. The project focused on increasing awareness of the budget cycle and timeliness, and improving the activities associated with

the budget process, including, but not limited to, enhancing activities associated with budget planning, development, monitoring, and evaluation.

The Fund Balance Policy was updated in Fiscal Year 2025 to maintain an unrestricted fund balance in alignment with the Department of Elementary and Secondary Education (DESE). Following FY2025, the District anticipates the estimated unrestricted fund balance will be approximately 51%, as defined by DESE.

The District remains financially stable and continues to strengthen awareness and understanding of the budget cycle and related budgetary processes. During the planning and development of the annual budget, intentional efforts were made to ensure alignment between academic and operational plans, budget priorities, and the District's Student Success Goals.

District leaders and budget managers were required to evaluate both academic and operational plans to confirm alignment with the four goals of the strategic plan. As new and continuing budgetary items are proposed, leaders and budget managers must explicitly identify how each item supports these goals. As a result, the annual budget reflects initiatives and programs that align with at least one of the five pillars of the strategic plan.

ACCOUNTING STRUCTURE

The Missouri Department of Elementary and Secondary Education (DESE) introduced a new accounting structure that became effective on July 1, 2018. Since the change to the new accounting structure, DESE has released an updated accounting manual that became effective on July 1, 2019. The guidelines for the latest account structure are found in the Missouri Financial Accounting Manual. The Manual provides an overview and detail information on how the account code should be structured for school districts and charter schools in Missouri. According to

DESE, the overall account code structure is designed to standardize account coding across the state. It also creates a common accounting language used to support the controlling, recording, accumulating, and reporting of the financial activities for school districts and charter schools throughout the state. The account structure includes the following segments: fund type, function code, object code, location code, sources of funds, project code, and dollar amount.

The Saint Louis Public Schools finance staff continue to better align the accounting structure with the DESE Financial Accounting Manual, and to improve reporting and user access. All financial accounts included in the reports and documents in the FY2024-2025 Budget Book are based on the accounting structure as outlined in the DESE Financial Accounting Manual.

TAX LEVY

*Tax Levy information update coming soon- October 2025

The operating tax rate supports general school operations, while the debt rate supports the principal and debt payments on outstanding bonds. The chart below shows the proposed operating and debt tax rates for FY2025-26 and the previous four years. The District Administration will propose the 2026 Tax Levy to the Board of Education for approval on September 23, 2025, in accordance with local statute.

DEBT LIMITATION, CAPACITY, SCHEDULES

Saint Louis Public Schools Summary of All Outstanding Debt as of March 25, 2025					
Date of Issue	Description	Original Par Amount	Principal Outstanding	First Call Date	First Call Price
<i>General Obligation Bonds</i>					
December 21, 2010	Taxable General Obligation QSCBs, Series 2010A	\$ 56,644,000	\$ 47,644,000	Non-Callable	NA
October 4, 2011	Taxable General Obligation QZABs, Series 2011A	35,000,000	35,000,000	Non-Callable	NA
December 28, 2017	General Obligation Refunding Bonds, Series 2017	61,945,000	26,570,000	4/1/2026	100%
April 4, 2023	General Obligation Bonds, Series 2023	135,000,000	135,000,000	4/1/2032	100%
March 25, 2025	General Obligation Bonds, Series 2025	25,000,000	25,000,000	Non-Callable	NA
	Total	<u>\$ 313,589,000</u>	<u>\$ 269,214,000</u>		

Debt Limitation and Debt Capacity

The total principal amount of general obligation indebtedness in the District cannot exceed 15% of the value of taxable tangible property in the District according to the last completed assessment for state and county purposes at the time such bonds are approved by the voters. Based on \$5,193,250,409 net assessed valuation as of January 1, 2024 as finally adjusted¹, the current legal debt limit of the District is approximately \$778,987,561, excluding state assessed railroad and utility valuations and the District's available Debt Service Fund Balance. The total outstanding general obligation indebtedness of the District is \$269,214,000², resulting in a legal debt margin of the District of approximately \$509,773,561.

NET DEBT SERVICE

St. Louis Public Schools
All Outstanding Debt
As of March 25, 2025

Period Ending	Principal	Coupon	Interest	Total Debt Service	QSCBs Credit	QZABs Credit @ 4.58%	Net Debt Service
12/31/2025	20,885,000	** %	12,320,583.33	33,205,583.33	(2,223,379.20)	(1,603,000)	29,379,204.13
12/31/2026	23,564,000	** %	11,696,850.00	35,260,850.00	(1,358,769.60)	(1,603,000)	32,299,080.40
12/31/2027	23,985,000	** %	10,448,075.00	34,433,075.00	(729,880.00)	(1,407,205)	32,295,990.00
12/31/2028	24,250,000	** %	9,183,900.00	33,433,900.00	(241,400.00)	(894,245)	32,298,255.00
12/31/2029	24,600,000	** %	7,985,375.00	32,585,375.00		(288,540)	32,296,835.00
12/31/2030	4,685,000	5.000%	7,316,825.00	12,001,825.00			12,001,825.00
12/31/2031	4,925,000	5.000%	7,076,575.00	12,001,575.00			12,001,575.00
12/31/2032	5,175,000	5.000%	6,824,075.00	11,999,075.00			11,999,075.00
12/31/2033	5,445,000	5.000%	6,558,575.00	12,003,575.00			12,003,575.00
12/31/2034	10,410,000	5.000%	6,162,200.00	16,572,200.00			16,572,200.00
12/31/2035	10,950,000	5.000%	5,628,200.00	16,578,200.00			16,578,200.00
12/31/2036	11,510,000	5.000%	5,066,700.00	16,576,700.00			16,576,700.00
12/31/2037	12,100,000	5.000%	4,476,450.00	16,576,450.00			16,576,450.00
12/31/2038	12,725,000	5.000%	3,855,825.00	16,580,825.00			16,580,825.00
12/31/2039	13,365,000	5.000%	3,203,575.00	16,568,575.00			16,568,575.00
12/31/2040	14,060,000	5.000%	2,517,950.00	16,577,950.00			16,577,950.00
12/31/2041	14,785,000	5.000%	1,796,825.00	16,581,825.00			16,581,825.00
12/31/2042	15,540,000	5.000%	1,038,700.00	16,578,700.00			16,578,700.00
12/31/2043	16,255,000	4.000%	325,100.00	16,580,100.00			16,580,100.00
	269,214,000		113,482,358.33	382,696,358.33	(4,553,428.80)	(5,795,990)	372,346,939.53

BOND MATURITY TABLE

St. Louis Public Schools
All Outstanding Debt
As of March 25, 2025

Maturity Date	Series 2010 QSCBs	2011A Taxable GO QZABs	2017 GO Refunding Bonds	Series 2023 General Obligation Bonds	2025 General Obligation Bonds	Total
04/01/2025	17,000,000		3,885,000			20,885,000
04/01/2026	13,444,000		8,285,000		1,835,000	23,564,000
04/01/2027	8,700,000	8,550,000	4,835,000		1,900,000	23,985,000
04/01/2028	8,500,000	13,850,000			1,900,000	24,250,000
04/01/2029		12,600,000	9,565,000		2,435,000	24,600,000
04/01/2030					4,685,000	4,685,000
04/01/2031					4,925,000	4,925,000
04/01/2032					5,175,000	5,175,000
04/01/2033				3,300,000	2,145,000	5,445,000
04/01/2034				10,410,000		10,410,000
04/01/2035				10,950,000		10,950,000
04/01/2036				11,510,000		11,510,000
04/01/2037				12,100,000		12,100,000
04/01/2038				12,725,000		12,725,000
04/01/2039				13,365,000		13,365,000
04/01/2040				14,060,000		14,060,000
04/01/2041				14,785,000		14,785,000
04/01/2042				15,540,000		15,540,000
04/01/2043				16,255,000		16,255,000
	47,644,000	35,000,000	26,570,000	135,000,000	25,000,000	269,214,000

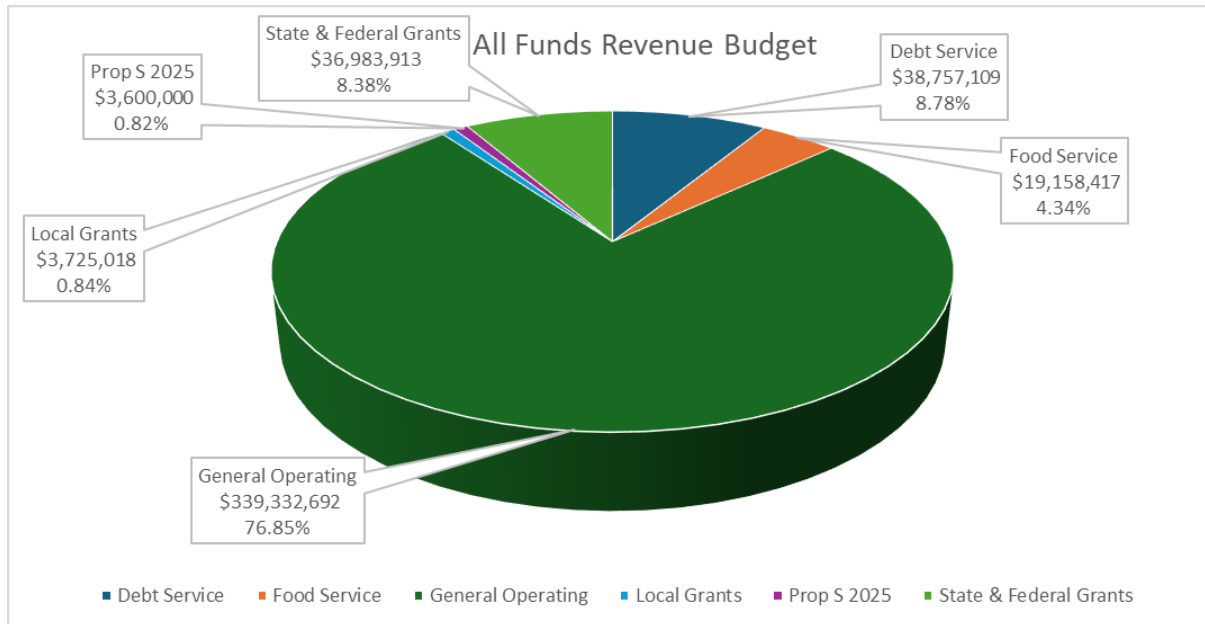
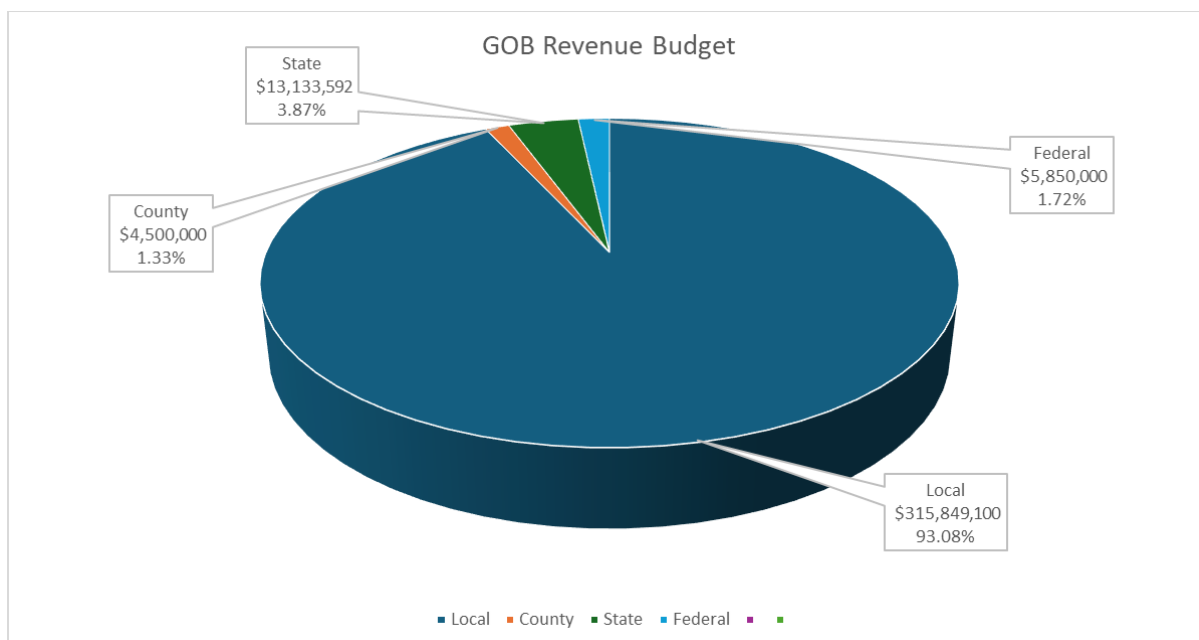
THE DISTRICT BUDGET

The FY2026 District Budget consists of thirteen different funds that are grouped into five categories: 1) General Operating Budget (GOB), 2) Federal, 3) Food Service, 4) Trust, and 5) Debt Service. Additional fund groupings are often made for reporting or convenience purposes. The operating budget includes all fund categories except Debt Service. The operating funds are used in the daily operations of the district. The grant funds include Federal, Food Service, and Trust. The graphic below identifies the various funds, fund numbers, categories, and groupings used to properly align the district funds with the Department of Elementary and Secondary Education (DESE). The chart highlights the funds and terminology generally used for monthly Board reporting.

SLPS Funds	General	Teachers	Debt	Capital
GOB	110	210		410
State & Federal	150	250		450
Food Service	140			440
Local Grants	160	260		460
Debt Service			310	
Bonds – Prop S				923

The General Operating Budget is approximately 77% of the total budget and is the least restrictive of all funds. The GOB provides resources to support various initiatives and is designed to complement the district's academic and operational plans, ensuring students receive the best educational experience. GOB supports the district's required daily operations that are not funded by local, state, or federal grants. The district receives nearly 100 State and Federal, Food Service, and Trust grants, representing approximately 14% of the total budget. The district's largest grants are provided through federal program sources and include, but are not limited to, Title

grants, the Individuals with Disabilities Education Act (IDEA) grant for Special Education, the Early Childhood Special Education (ECSE) grant, and funds provided under the Food and Nutrition Services programs. Trust grant funds are gifts, contributions, and donations used to fund specific programs and schools. The Debt Service fund is reserved to pay the principal, interest, and fees on the district's outstanding general obligation bonds.

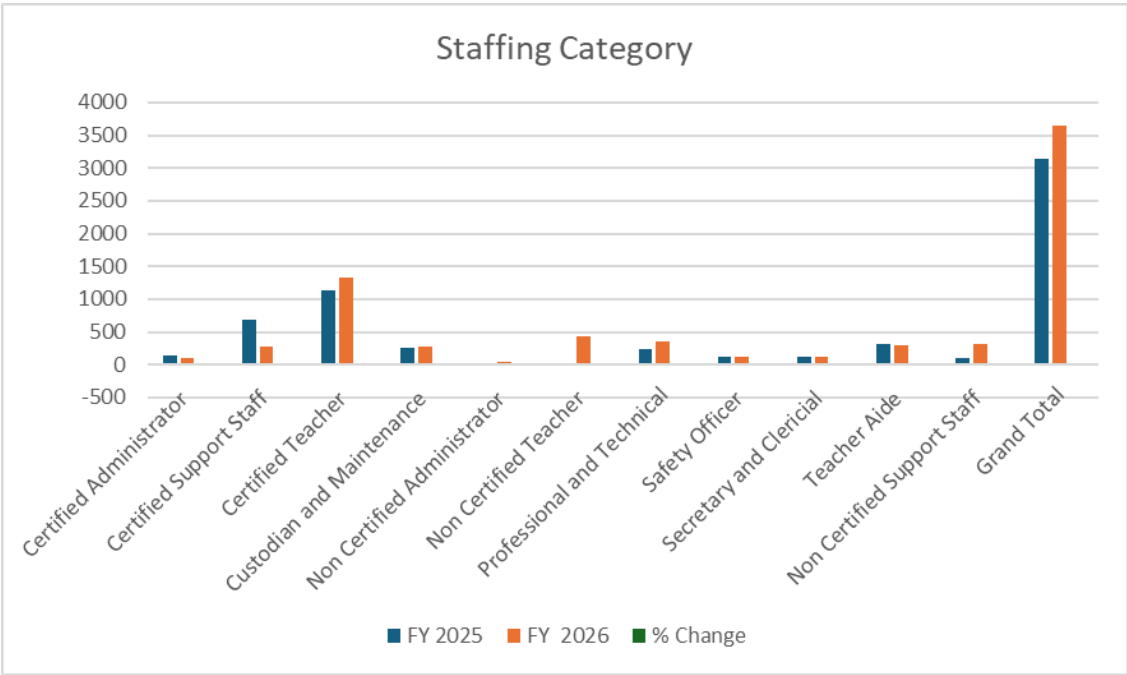


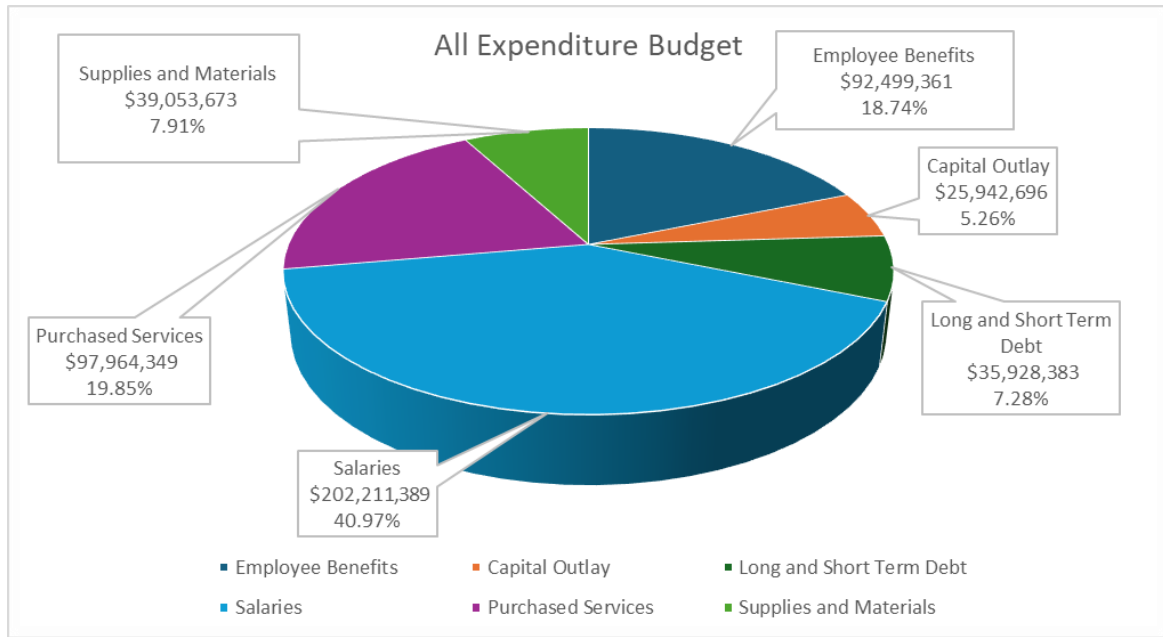
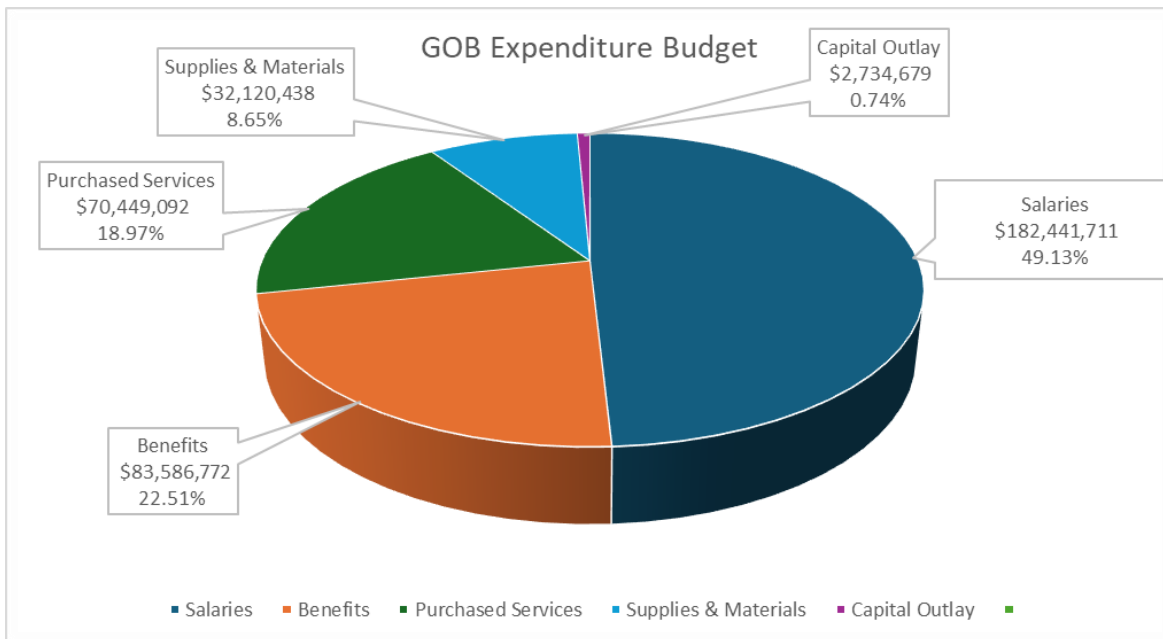
EXPENDITURE USES AND ASSUMPTIONS

The expenditure budget for FY2026 was developed with student needs as the highest priority and in collaboration with school and District leadership. Expenditures are grouped into related funds: General Operating Budget (GOB), Expansion, State and Federal Grants, Food Service, Local Grants, and Debt Service. Each fund within the fund grouping is further divided into object categories for reporting purposes, including salaries, benefits, purchased services, supplies and materials, capital outlay, and debt.

Payroll expenditures, including salaries and benefits, account for nearly 60% of total expenditures, while non-payroll expenditures comprise the remaining 40%. The district employs almost 3,700 full-time, part-time, and substitute staff. Approximately 36% are certified teachers. Below is a chart of budgeted full-time staff by category for FY2026 as compared to FY2025

The major expenditure categories for non-payroll expenditures include purchased services, supplies and materials, capital outlay, and debt. The Administration helps to control expenditure costs by evaluating existing programs and contracts. The district leverages buying power for the procurement of goods and services by participating in cooperative purchasing organizations and competitive procurement processes, including the solicitation of quotes, Invitation for Bids (IFB), and Requests for Proposals (RFP). Additionally, the District may negotiate contracts with vendors and take advantage of contracts for commodities that have been negotiated for schools and other non-profit government agencies.

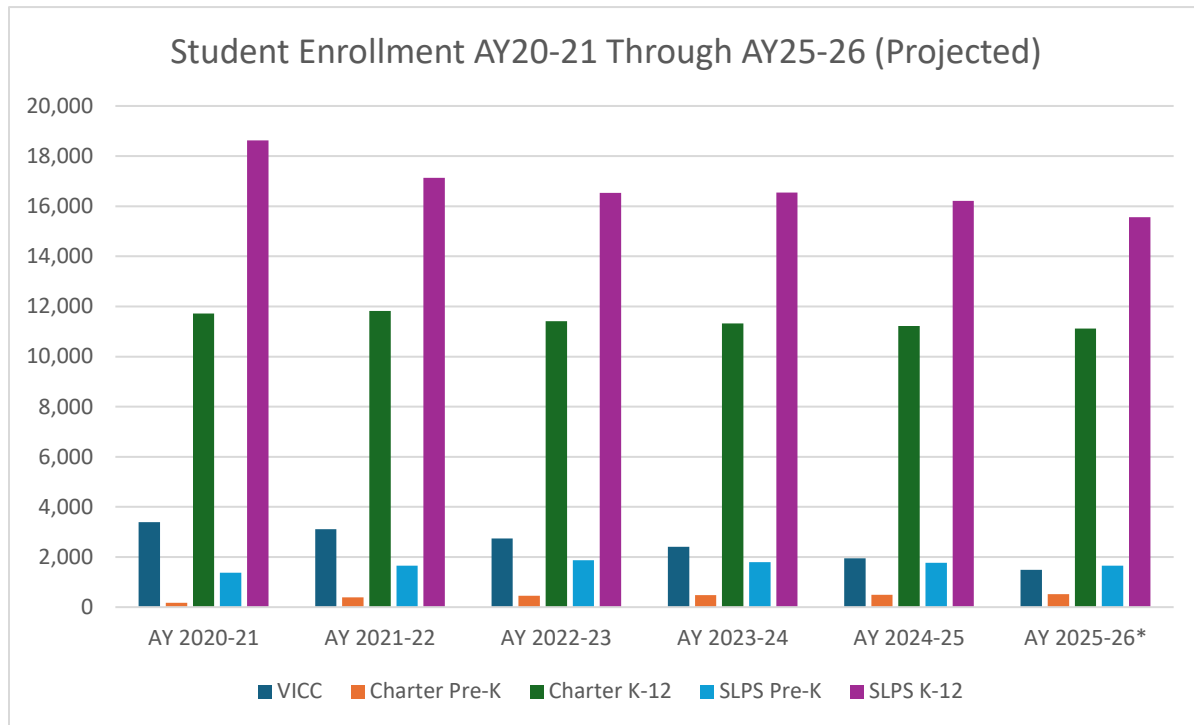




FY26 PROJECTED DISTRICT FUND BALANCE

	General (Incidental) Fund	Special Revenue(Teacher) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
Beginning Fund Balance	\$ 218,651,301.06	\$ 12,473,523.14	\$ 41,769,354.58	\$ 130,364,317.22	\$ 403,258,496.00
Total Revenue	\$ 384,661,376.76	\$ 27,760,473.87	\$ 36,959,926.18	\$ 33,414,882.28	\$ 482,796,659.09
Transfer To		\$ 188,556,823.29			
Transfer From	\$ 188,556,823.29				
Total Expenditures	\$ 256,265,665.97	\$ 167,973,182.91	\$ 44,182,792.26	\$ 69,652,229.03	\$ 538,073,870.17
Ending Fund Balance	\$ 158,490,188.56	\$ 60,817,637.39	\$ 34,546,488.50	\$ 94,126,970.47	\$ 347,981,284.92

STUDENT ENROLLMENT



Notes: VICC Student counts do not include county students entering SLPS; VICC data provided by ChoicCorp

Academic Year (AY) 2025 – 26 VICC estimate based on prior year decreased since beginning AY 2024 – 25, no new AY 2024 – 25 Charter estimates can be updated after December 1, 2025, when data are publicly available. AY 2024 -25 SLPS numbers are based on October enrollment counts

Italicized numbers are estimates based on recent trends



Elementary Schools Expenditures by Location, Location Description, and Budget Category

Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance	Project FTE Enrollment
1380	Washington Ed Elementary	General Operating	\$ 45,447	\$ -	\$ -	\$ -	-	
4000	Adams Elementary	Food Service	\$ 3,420	\$ -	\$ -	\$ -	-	21 158
		General Operating	\$ 1,799,635	\$ 1,684,311	\$ 1,919,502	\$ 235,191	14.0%	
		Local Grants	\$ 79,407	\$ 2,411,000	\$ -	\$ (2,411,000)	-100.0%	
		State & Federal Grants	\$ 537,038	\$ 249,913	\$ 178,091	\$ (71,822)	-28.7%	
4060	Ashland Elementary	General Operating	\$ 1,920,767	\$ 1,869,947	\$ 1,744,282	\$ (125,666)	-6.7%	19 190
		Local Grants	\$ 82,210	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 433,544	\$ 338,087	\$ 302,927	\$ (35,159)	-10.4%	
4100	Banneker Elementary	General Operating	\$ 429	\$ -	\$ -	\$ -	-	
4180	Bryan Hill Elementary	Food Service	\$ 3,966	\$ -	\$ -	\$ -	-	18 141
		General Operating	\$ 1,601,577	\$ 1,532,708	\$ 1,345,172	\$ (187,536)	-12.2%	
		State & Federal Grants	\$ 546,440	\$ 395,525	\$ 145,430	\$ (250,095)	-63.2%	
4200	Buder Elementary	General Operating	\$ 3,512,914	\$ 3,687,113	\$ 3,887,096	\$ 199,983	5.4%	42 327
		Local Grants	\$ 5,829	\$ -	\$ 4,000	\$ 4,000	-	
		State & Federal Grants	\$ 878,009	\$ 556,317	\$ 1,886,334	\$ 1,330,017	239.1%	
4250	Ames VPA Elementary	General Operating	\$ 2,343,893	\$ 1,985,844	\$ 1,715,010	\$ (270,835)	-13.6%	18 115
		Local Grants	\$ 82,753	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 394,738	\$ 178,519	\$ 47,850	\$ (130,668)	-73.2%	
4280	Carver Elementary	General Operating	\$ 19,913	\$ -	\$ -	\$ -	-	
4360	Clay Elementary	General Operating	\$ 95,003	\$ -	\$ -	\$ -	-	
4400	Bertha Gilkey @ Cole Elementary	Food Service	\$ 4,808	\$ -	\$ -	\$ -	-	35 229
		General Operating	\$ 2,366,477	\$ 2,630,675	\$ 2,893,709	\$ 263,034	10.0%	
		Local Grants	\$ 87,755	\$ -	\$ 50,477	\$ 50,477	-	
		State & Federal Grants	\$ 517,988	\$ 297,034	\$ 136,217	\$ (160,817)	-54.1%	
4420	Columbia Elementary	General Operating	\$ 1,701,188	\$ 1,715,304	\$ 1,781,707	\$ 66,404	3.9%	20 416
		Local Grants	\$ 87,759	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 434,333	\$ 301,143	\$ 447,045	\$ 145,902	48.4%	
4440	Cote Brilliante Elementary	General Operating	\$ 3,494	\$ -	\$ -	\$ -	-	
4460	Cupples Elementary	General Operating	\$ 308	\$ -	\$ -	\$ -	-	
4470	Dewey Int'L Study Elementary	Food Service	\$ 991	\$ -	\$ -	\$ -	-	34 356
		General Operating	\$ 2,995,736	\$ 3,261,553	\$ 2,999,004	\$ (262,549)	-8.0%	
		Local Grants	\$ 114,035	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 653,550	\$ 389,915	\$ 191,180	\$ (198,735)	-51.0%	
4480	Dunbar Elementary	General Operating	\$ 29,064	\$ -	\$ -	\$ -	-	
4490	Dunbar Br Elementary	General Operating	\$ 193	\$ -	\$ -	\$ -	-	
4500	Eliot Elementary	General Operating	\$ 251	\$ -	\$ -	\$ -	-	

Elementary Schools Expenditures by Location, Location Description, and Budget Category

Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance	FTE	Project Enrollment
4510	Kottemeyer Elementary	General Operating	\$ 13,958	\$ -	\$ -	\$ -	-		
4580	Farragut Elementary	General Operating	\$ 45,427	\$ -	\$ -	\$ -	-		
4630	Ford Elementary	General Operating	\$ 54,469	\$ -	\$ -	\$ -	-		
4660	Froebel Elementary	General Operating	\$ 1,366,313	\$ 1,369,816	\$ 1,743,748	\$ 373,931	27.3%	20	151
		Local Grants	\$ 12,934	\$ 319,134	\$ 43,176	\$ (275,958)	-86.5%		
		State & Federal Grants	\$ 572,371	\$ 415,873	\$ 131,409	\$ (284,464)	-68.4%		
4720	Gallaudet HI	General Operating	\$ 7,713	\$ -	\$ -	\$ -	-		
4730	Gateway Elementary	Food Service	\$ 647	\$ -	\$ -	\$ -	-	44	395
		General Operating	\$ 4,108,381	\$ 4,311,764	\$ 4,051,193	\$ (260,571)	-6.0%		
		Local Grants	\$ 11,355	\$ -	\$ 8,252	\$ 8,252	-		
		State & Federal Grants	\$ 801,219	\$ 363,606	\$ 101,908	\$ (261,698)	-72.0%		
4760	Gundlach Elementary	General Operating	\$ 242	\$ -	\$ -	\$ -	-		
4780	Hamilton Elementary	General Operating	\$ 2,074,732	\$ 2,295,197	\$ 2,568,670	\$ 273,473	11.9%	32	201
		Local Grants	\$ 83,407	\$ -	\$ -	\$ -	-		
		State & Federal Grants	\$ 609,976	\$ 361,244	\$ 22,275	\$ (338,969)	-93.8%		
4840	Hempstead Elementary	General Operating	\$ 251	\$ -	\$ -	\$ -	-		
4880	Henry Elementary	General Operating	\$ 1,826,286	\$ 1,971,737	\$ 1,941,515	\$ (30,222)	-1.5%	24	171
		Local Grants	\$ 1,198	\$ -	\$ -	\$ -	-		
		State & Federal Grants	\$ 572,670	\$ 474,999	\$ 45,770	\$ (429,230)	-90.4%		
4890	Hickey Elementary	General Operating	\$ 2,245,112	\$ 2,309,941	\$ 2,330,699	\$ 20,758	0.9%	26	261
		Local Grants	\$ 55,629	\$ -	\$ -	\$ -	-		
		State & Federal Grants	\$ 614,252	\$ 289,148	\$ 313,531	\$ 24,383	8.4%		
4900	Herzog Elementary	General Operating	\$ 1,628,830	\$ 1,756,718	\$ 1,942,992	\$ 186,275	10.6%	24	188
		Local Grants	\$ 115,853	\$ -	\$ -	\$ -	-		
		State & Federal Grants	\$ 511,495	\$ 286,945	\$ 264,260	\$ (22,686)	-7.9%		
4920	Hodgen Elementary	General Operating	\$ 2,068,850	\$ 2,008,956	\$ 2,561,796	\$ 552,840	27.5%	28	191
		Local Grants	\$ 113,754	\$ -	\$ 28,339	\$ 28,339	-		
		State & Federal Grants	\$ 766,228	\$ 523,109	\$ 343,558	\$ (179,551)	-34.3%		
4960	Humbolt Elementary	Food Service	\$ 3,713	\$ -	\$ -	\$ -	-	22	160
		General Operating	\$ 1,749,558	\$ 1,813,233	\$ 1,748,954	\$ (64,279)	-3.5%		
		Local Grants	\$ 15,907	\$ -	\$ -	\$ -	-		
		State & Federal Grants	\$ 359,246	\$ 209,673	\$ 204,092	\$ (5,581)	-2.7%		
4970	New American Prep Elementary	Food Service	\$ 2,847	\$ -	\$ -	\$ -	-	40	121
		General Operating	\$ 2,611,344	\$ 2,850,968	\$ 3,454,503	\$ 603,536	21.2%		
		State & Federal Grants	\$ 384,155	\$ 154,362	\$ 58,433	\$ (95,928)	-62.1%		
4990	AESM @ Carver Elementary	Food Service	\$ 448	\$ -	\$ -	\$ -	-	17	90
		General Operating	\$ 1,405,076	\$ 1,490,091	\$ 1,596,058	\$ 105,968	7.1%		
		State & Federal Grants	\$ 361,677	\$ 249,009	\$ 227,365	\$ (21,644)	-8.7%		
5000	Jackson Elementary	General Operating	\$ 1,369	\$ -	\$ -	\$ -	-		
5020	Jefferson Elementary	General Operating	\$ 1,583,563	\$ 1,542,350	\$ 1,528,410	\$ (13,940)	-0.9%	16	105
		Local Grants	\$ 101,704	\$ -	\$ -	\$ -	-		

Elementary Schools Expenditures by Location, Location Description, and Budget Category

Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance	FTE	Project Enrollment
5030	Betty Wheeler Elementary	State & Federal Grants	\$ 262,666	\$ 124,728	\$ 161,044	\$ 36,316	29.1%	30.5	277
		Food Service	\$ 1,621	\$ -	\$ -	\$ -	-		
		General Operating	\$ 2,573,966	\$ 2,654,768	\$ 2,931,464	\$ 276,696	10.4%		
5060	Laclede Elementary	State & Federal Grants	\$ 131,393	\$ -	\$ -	\$ -	-	22	240
		General Operating	\$ 1,656,284	\$ 1,895,278	\$ 2,011,623	\$ 116,345	6.1%		
		Local Grants	\$ 53,090	\$ -	\$ -	\$ -	-		
5100	Lexington Elementary	State & Federal Grants	\$ 501,971	\$ 293,255	\$ 60,090	\$ (233,166)	-79.5%	20	189
		Food Service	\$ 5,312	\$ -	\$ -	\$ -	-		
		General Operating	\$ 2,532,420	\$ 2,143,054	\$ 1,943,898	\$ (199,155)	-9.3%		
5180	Lyon Acad Basic Inst @ Blow	State & Federal Grants	\$ 557,215	\$ 318,527	\$ 54,949	\$ (263,578)	-82.7%	40	234
		Food Service	\$ 4,512	\$ -	\$ -	\$ -	-		
		General Operating	\$ 2,854,954	\$ 3,134,092	\$ 3,256,093	\$ 122,001	3.9%		
5240	Mallinckrodt Elementary	State & Federal Grants	\$ 640,015	\$ 379,505	\$ 81,108	\$ (298,397)	-78.6%	30	298
		Food Service	\$ 3,015	\$ -	\$ -	\$ -	-		
		General Operating	\$ 2,436,382	\$ 2,582,519	\$ 2,615,246	\$ 32,727	1.3%		
5260	Mann Elementary	State & Federal Grants	\$ 151,263	\$ -	\$ -	\$ -	-	32	255
		General Operating	\$ 2,516,869	\$ 2,774,583	\$ 2,720,185	\$ (54,398)	-2.0%		
		Local Grants	\$ 69,051	\$ -	\$ -	\$ -	-		
5320	Marshall Elementary	State & Federal Grants	\$ 490,726	\$ 272,956	\$ 465,721	\$ 192,765	70.6%	43	385
		General Operating	\$ 1,740	\$ -	\$ -	\$ -	-		
		General Operating	\$ 3,899,643	\$ 3,872,670	\$ 3,869,723	\$ (2,947)	-0.1%		
5340	Mason Elementary	Local Grants	\$ 79,552	\$ -	\$ 115,317	\$ 115,317	-	21	148
		State & Federal Grants	\$ 776,640	\$ 424,741	\$ 126,475	\$ (298,265)	-70.2%		
		Food Service	\$ 6,649	\$ -	\$ -	\$ -	-		
5500	Meramec Elementary	General Operating	\$ 1,859,948	\$ 1,996,799	\$ 1,858,359	\$ (138,439)	-6.9%	19	43
		State & Federal Grants	\$ 533,024	\$ 183,674	\$ 187,602	\$ 3,929	2.1%		
		General Operating	\$ 1,898,889	\$ 1,669,961	\$ 1,549,241	\$ (120,720)	-7.2%		
5520	Gateway Michael Elementary	Local Grants	\$ 11,720	\$ 20,000	\$ 69,188	\$ 49,188	245.9%	22	166
		State & Federal Grants	\$ 509,279	\$ 344,558	\$ 55,935	\$ (288,624)	-83.8%		
		Food Service	\$ 1,928	\$ -	\$ -	\$ -	-		
5560	Monroe Elementary	General Operating	\$ 1,944,349	\$ 2,064,149	\$ 2,025,309	\$ (38,841)	-1.9%	61.6	517
		State & Federal Grants	\$ 420,152	\$ 260,249	\$ 97,235	\$ (163,014)	-62.6%		
		General Operating	\$ 5,247,902	\$ 5,066,722	\$ 4,974,507	\$ (92,215)	-1.8%		
5590	Mullanphy Elementary	Local Grants	\$ 79,851	\$ -	\$ -	\$ -	-	28	263
		State & Federal Grants	\$ 1,020,369	\$ 572,665	\$ 589,886	\$ 17,221	3.0%		
		Food Service	\$ 4,932	\$ -	\$ -	\$ -	-		
5600	Oak Hill Elementary	General Operating	\$ 2,146,267	\$ 2,328,551	\$ 2,471,788	\$ 143,237	6.2%	33	292
		Local Grants	\$ 90,756	\$ -	\$ -	\$ -	-		
		State & Federal Grants	\$ 513,275	\$ 313,424	\$ 47,283	\$ (266,141)	-84.9%		
5610	Earl Nance Sr Elementary	General Operating	\$ 3,062,754	\$ 2,869,948	\$ 2,532,540	\$ (337,409)	-11.8%	33	292
		Local Grants	\$ 124,946	\$ -	\$ -	\$ -	-		

Elementary Schools Expenditures by Location, Location Description, and Budget Category

Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance	Project FTE Enrollment
5620	Peabody Elementary	State & Federal Grants	\$ 809,507	\$ 562,017	\$ 710,821	\$ 148,805	26.5%	24 145
		Food Service	\$ 4,617	\$ -	\$ -	\$ -	-	
		General Operating	\$ 1,917,852	\$ 2,062,720	\$ 1,885,072	\$ (177,648)	-8.6%	
		Local Grants	\$ 83,587	\$ -	\$ -	\$ -	-	
5720	Roe Elementary	State & Federal Grants	\$ 718,498	\$ 539,460	\$ 371,569	\$ (167,890)	-31.1%	
		General Operating	\$ 15,280	\$ -	\$ -	\$ -	-	
5780	Shaw VPA Elementary	Food Service	\$ 2,355	\$ -	\$ -	\$ -	-	37 285
		General Operating	\$ 3,011,703	\$ 3,118,905	\$ 3,089,510	\$ (29,395)	-0.9%	
		Local Grants	\$ 104,680	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 634,169	\$ 326,498	\$ 250,640	\$ (75,858)	-23.2%	
5800	Shenandoah Elementary	General Operating	\$ 1,479,623	\$ 1,474,249	\$ 1,700,958	\$ 226,709	15.4%	21 140
		Local Grants	\$ 109,334	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 523,357	\$ 382,635	\$ 397,825	\$ 15,190	4.0%	
5860	Sigel Elementary	General Operating	\$ 2,115,959	\$ 2,088,601	\$ 2,259,279	\$ 170,678	8.2%	26 210
		Local Grants	\$ 79,368	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 542,767	\$ 378,392	\$ 258,499	\$ (119,894)	-31.7%	
5880	Simmons Elementary	General Operating	\$ 2,189	\$ -	\$ -	\$ -	-	
5920	Capital Projects - 1	General Operating	\$ 4,048	\$ -	\$ -	\$ -	-	
5930	Stix Early Childhood	General Operating	\$ 4,536,113	\$ 4,480,245	\$ 4,469,789	\$ (10,456)	-0.2%	54 582
		Local Grants	\$ 1,198	\$ -	\$ 115,000	\$ 115,000	-	
5960	Walbridge Elementary	State & Federal Grants	\$ 1,214,905	\$ 649,726	\$ 194,269	\$ (455,456)	-70.1%	15 90
		Food Service	\$ 5,519	\$ -	\$ -	\$ -	-	
		General Operating	\$ 1,322,839	\$ 1,267,891	\$ 1,260,879	\$ (7,011)	-0.6%	
		Local Grants	\$ 95,515	\$ -	\$ 21,495	\$ 21,495	-	
5970	Woerner Elementary	State & Federal Grants	\$ 298,364	\$ 154,358	\$ 42,432	\$ (111,927)	-72.5%	45 325
		Food Service	\$ 4,079	\$ -	\$ -	\$ -	-	
		General Operating	\$ 4,104,526	\$ 4,107,218	\$ 3,702,502	\$ (404,716)	-9.9%	
		Local Grants	\$ 101,860	\$ -	\$ -	\$ -	-	
6010	Wash Montessori Elementary	State & Federal Grants	\$ 465,231	\$ 176,417	\$ 58,832	\$ (117,584)	-66.7%	36 277
		General Operating	\$ 2,474,242	\$ 2,661,554	\$ 2,693,174	\$ 31,619	1.2%	
		Local Grants	\$ 80,437	\$ -	\$ -	\$ -	-	
6030	Wilkinson Early Childhood	State & Federal Grants	\$ 661,043	\$ 394,752	\$ 55,928	\$ (338,823)	-85.8%	38 339
		General Operating	\$ 2,906,118	\$ 3,009,093	\$ 3,072,474	\$ 63,381	2.1%	
		Local Grants	\$ 3,193	\$ -	\$ -	\$ -	-	
6120	Woodward Elementary	State & Federal Grants	\$ 730,626	\$ 332,473	\$ 163,642	\$ (168,831)	-50.8%	34 329
		General Operating	\$ 2,244,476	\$ 2,436,130	\$ 3,041,383	\$ 605,253	24.8%	
		Local Grants	\$ 98,834	\$ -	\$ -	\$ -	-	
6140	Wyman Elementary	State & Federal Grants	\$ 407,425	\$ 167,266	\$ 59,199	\$ (108,066)	-64.6%	
		General Operating	\$ 16,459	\$ -	\$ -	\$ -	-	
6710	Multi-Path @ Stevens	General Operating	\$ 79,385	\$ -	\$ -	\$ -	-	
6780	Des Peres Ms	General Operating	\$ 3,045	\$ -	\$ -	\$ -	-	

Elementary Schools Expenditures by Location, Location Description, and Budget Category									
Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance	Project FTE	Enrollment
Grand Total			\$ 127,895,185	\$ 120,184,755	\$ 115,682,920	\$ (4,501,835)	-3.7%		



Middle Schools Expenditures by Location, Location Description, and Budget Category

Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance	Project FTE Enrollment
3020	Blewett Middle	General Operating	\$ 77,931	\$ -	\$ -	\$ -	-	
3040	Blow Middle	General Operating	\$ 67,915	\$ -	\$ -	\$ -	-	
3050	Busch AAA Middle	General Operating	\$ 3,512,922	\$ 3,864,379	\$ 3,620,512	\$ (243,867)	-6.3%	39 391
		State & Federal Grants	\$ 393,448	\$ 203,905	\$ 56,529	\$ (147,376)	-72.3%	
3070	Carr Lane VPA Middle	General Operating	\$ 3,609,299	\$ 4,130,280	\$ 3,662,076	\$ (468,204)	-11.3%	39 405
		State & Federal Grants	\$ 646,700	\$ 453,131	\$ 364,600	\$ (88,532)	-19.5%	
3090	Carnahan Middle	General Operating	\$ -	\$ 28,424	\$ 56,597	\$ 28,173	99.1%	31 266
		State & Federal Grants	\$ -	\$ -	\$ 2,633	\$ 2,633	-	
3110	Bunche Middle	General Operating	\$ 15,553	\$ -	\$ -	\$ -	-	
3130	McKinley CJA Middle	General Operating	\$ 50,035	\$ 66,675	\$ 77,808	\$ 11,133	16.7%	0 381
3140	Fanning Middle	General Operating	\$ 46,584	\$ -	\$ -	\$ -	-	
3230	Gateway Middle	General Operating	\$ 3,941,741	\$ 4,269,461	\$ 4,239,037	\$ (30,424)	-0.7%	47 379
		State & Federal Grants	\$ 638,239	\$ 378,568	\$ 376,158	\$ (2,410)	-0.6%	
3240	Langston Middle	General Operating	\$ 20,496	\$ -	\$ -	\$ -	-	
3250	AESM Middle	General Operating	\$ 3,110,860	\$ 3,580,425	\$ 3,500,456	\$ (79,969)	-2.2%	41 311
		Local Grants	\$ 45,638	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 389,320	\$ 170,324	\$ 100,720	\$ (69,604)	-40.9%	
3260	Long Middle	General Operating	\$ 2,263,377	\$ 2,341,037	\$ 2,547,604	\$ 206,566	8.8%	26 376
		Local Grants	\$ 41,019	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 338,115	\$ 207,804	\$ 68,539	\$ (139,265)	-67.0%	
3280	L'Ouverture Middle	General Operating	\$ 42,573	\$ -	\$ -	\$ -	-	
3370	Pruitt Military Middle	General Operating	\$ 5,554	\$ -	\$ -	\$ -	-	
3390	Compton Drew Middle	General Operating	\$ 4,107,295	\$ 4,073,502	\$ 3,993,451	\$ (80,051)	-2.0%	44 342
		State & Federal Grants	\$ 487,830	\$ 300,693	\$ 148,390	\$ (152,303)	-50.7%	
3400	Stevens Middle	General Operating	\$ 16,046	\$ -	\$ -	\$ -	-	
3440	Turner Middle	General Operating	\$ 410	\$ -	\$ -	\$ -	-	
3500	Williams Middle	General Operating	\$ 242	\$ -	\$ -	\$ -	-	
3540	S Broadway Middle	General Operating	\$ 1,437	\$ -	\$ -	\$ -	-	
Grand Total			\$ 23,870,579	\$ 24,068,608	\$ 22,815,109	\$ (1,253,500)	-5.2%	



High Schools Expenditures by Location, Location Description, and Budget Category

Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance	FTE	Project Enrollment
1100	Clyde Miller Career Academy Hi	General Operating	\$ 5,384,955	\$ 5,623,249	\$ 5,435,717	\$ (187,532)	-3.3%	57	186
		State & Federal Grants	\$ 762,772	\$ 454,680	\$ 332,341	\$ (122,340)	-26.9%		
1220	Gateway STEM High	General Operating	\$ 9,332,603	\$ 9,653,944	\$ 10,007,252	\$ 353,309	3.7%	110	957
		Local Grants	\$ 2,499	\$ -	\$ 6,595	\$ 6,595	-		
		State & Federal Grants	\$ 851,777	\$ 399,087	\$ 56,390	\$ (342,697)	-85.9%		
1222	Nottingham CAJT High	General Operating	\$ 2,636,024	\$ 2,672,674	\$ 2,333,643	\$ (339,031)	-12.7%	27	47
		Local Grants	\$ 7,234	\$ 20,000	\$ 20,000	\$ -	0.0%		
		State & Federal Grants	\$ 269,053	\$ 131,900	\$ 69,609	\$ (62,291)	-47.2%		
1250	Beaumont High	General Operating	\$ 951,602	\$ 769,755	\$ 766,599	\$ (3,156)	-0.4%	7	0
		State & Federal Grants	\$ 152,812	\$ 111,349	\$ 65,000	\$ (46,349)	-41.6%		
1500	Carnahan High	General Operating	\$ 2,486,168	\$ 2,499,627	\$ 2,684,136	\$ 184,509	7.4%		
		State & Federal Grants	\$ 326,079	\$ 153,578	\$ 40,797	\$ (112,781)	-73.4%		
1510	Coll Schl of Med	General Operating	\$ 2,611,861	\$ 2,703,150	\$ 3,317,053	\$ 613,903	22.7%	34	299
		State & Federal Grants	\$ 253,030	\$ 96,930	\$ 125,346	\$ 28,416	29.3%		
1540	N.W. Transport & Law High	General Operating	\$ 26,459	\$ -	\$ -	\$ -	-		
1550	College Prep	General Operating	\$ 47,580	\$ -	\$ -	\$ -	-		
1560	Metro Academic Classic High	General Operating	\$ 3,117,757	\$ 2,971,915	\$ 3,124,048	\$ 152,133	5.1%	34	334
		State & Federal Grants	\$ 158,284	\$ -	\$ -	\$ -	-		
1570	McKinley CJA High	General Operating	\$ 4,994,850	\$ 5,176,066	\$ 5,406,683	\$ 230,617	4.5%	58	282
		Local Grants	\$ 4,956	\$ -	\$ -	\$ -	-		
		State & Federal Grants	\$ 264,266	\$ -	\$ 12,439	\$ 12,439	-		
1680	Roosevelt High	General Operating	\$ 4,676,797	\$ 4,766,865	\$ 4,934,435	\$ 167,570	3.5%	56.63	782
		Local Grants	\$ 37,863	\$ 37,394	\$ 39,039	\$ 1,645	4.4%		
		State & Federal Grants	\$ 675,441	\$ 356,629	\$ 396,902	\$ 40,273	11.3%		
1730	Soldan IS High	General Operating	\$ 4,448,476	\$ 4,553,369	\$ 4,822,817	\$ 269,448	5.9%	56	284
		Local Grants	\$ 7,667	\$ -	\$ 4,358	\$ 4,358	-		
		State & Federal Grants	\$ 485,596	\$ 301,357	\$ 197,674	\$ (103,683)	-34.4%		
1800	Sumner High	General Operating	\$ 3,164,894	\$ 2,979,513	\$ 3,245,203	\$ 265,690	8.9%	36.68	456
		Local Grants	\$ 33,804	\$ 33,473	\$ -	\$ (33,473)	-100.0%		
		State & Federal Grants	\$ 412,975	\$ 316,874	\$ 367,257	\$ 50,383	15.9%		
1830	Vashon High	General Operating	\$ 4,977,669	\$ 5,122,704	\$ 4,874,306	\$ (248,398)	-4.8%	54.69	611
		Local Grants	\$ 102,207	\$ 127,826	\$ 6,465	\$ (121,362)	-94.9%		

High Schools Expenditures by Location, Location Description, and Budget Category										
Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance	FTE	Project Enrollment	
1860	Central VPA High	State & Federal Grants	\$ 608,514	\$ 384,885	\$ 323,000	\$ (61,885)	-16.1%			
		General Operating	\$ 3,583,330	\$ 4,101,694	\$ 4,264,354	\$ 162,659	4.0%	46	345	
		Local Grants	\$ 4,832	\$ -	\$ 6,279	\$ 6,279	-			
6920	NCNAA @ Roosevelt	State & Federal Grants	\$ 965,808	\$ 165,016	\$ 55,955	\$ (109,060)	-66.1%			
		General Operating	\$ 1,852,774	\$ 2,091,474	\$ 2,182,129	\$ 90,655	4.3%	25	0	
		State & Federal Grants	\$ 185,781	\$ -	\$ -	\$ -	-			
Grand Total			\$ 58,828,494	\$ 56,685,503	\$ 57,341,691	\$ 656,189	1.2%			



Alternative Schools Expenditures by Location, Location Description, and Budget Category

Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance	FTE	Project Enrollment
1015	Griscom Alternative High	General Operating	\$ 656,586	\$ 636,027	\$ 626,008	\$ (10,019)	-1.6%	5	33
		State & Federal Grants	\$ 118,139	\$ 196,447	\$ 237,357	\$ 40,910	20.8%		
6790	Innovative Concepts	General Operating	\$ 1,541,130	\$ 1,754,519	\$ 1,404,483	\$ (350,036)	-20.0%	15	0
		State & Federal Grants	\$ 134,172	\$ 47,332	\$ -	\$ (47,332)	-100.0%		
6980	Fresh Start	General Operating	\$ 575,385	\$ 584,483	\$ 683,710	\$ 99,227	17.0%	6	15
		State & Federal Grants	\$ 33,130	\$ -	\$ -	\$ -	-		
6990	Therapeutic School	General Operating	\$ 1,706,445	\$ 1,622,828	\$ 1,524,249	\$ (98,579)	-6.1%	21	53
		Local Grants	\$ 6,558	\$ 20,000	\$ 20,000	\$ -	0.0%		
		State & Federal Grants	\$ 717,543	\$ 789,524	\$ 1,091,867	\$ 302,343	38.3%		
Grand Total			\$ 5,489,088	\$ 5,651,160	\$ 5,587,674	\$ (63,486)	-1.1%		



Central Office Expenditures by Location, Location Description, and Budget Category

Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance	FTE
0220	Adult Education	Local Grants	\$ 197,588	\$ -	\$ -	\$ -	-	
0260	Adult Basic Ed & Literacy	General Operating	\$ 30,265	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 1,367,845	\$ 420,159	\$ 1,140,368	\$ 720,210	171.4%	
		Local Grants	\$ 34,053	\$ -	\$ 34,702	\$ 34,702	-	
		State & Federal Grants	\$ 557,388	\$ 321,577	\$ 332,981	\$ 11,404	3.5%	
2770	Temp Undistributed	General Operating	\$ 387,456	\$ 1,837,728	\$ 329,098	\$ (1,508,630)	-82.1%	
		State & Federal Grants	\$ 61,797	\$ -	\$ -	\$ -	-	
2790	Surplus Undistributed	General Operating	\$ 183,071	\$ 327,565	\$ 7,676	\$ (319,889)	-97.7%	0
		State & Federal Grants	\$ 11,545	\$ 48,902	\$ -	\$ (48,902)	-100.0%	
8000	Board Of Education	General Operating	\$ 2,740,857	\$ 772,902	\$ 4,237,390	\$ 3,464,488	448.2%	1
		State & Federal Grants	\$ 11,039	\$ -	\$ -	\$ -	-	
8020	Chief Academic Ofc	General Operating	\$ 10,731,499	\$ 2,900,666	\$ 3,055,700	\$ 155,034	5.3%	19
		State & Federal Grants	\$ 8,647,816	\$ -	\$ -	\$ -	-	
8030	Dept Supt Operations	General Operating	\$ 575,390	\$ 721,794	\$ 876,893	\$ 155,099	21.5%	4
		State & Federal Grants	\$ 10,166	\$ -	\$ -	\$ -	-	
8040	Chief of Staff	General Operating	\$ 1,339,070	\$ 1,447,588	\$ 866,060	\$ (581,528)	-40.2%	4
		Local Grants	\$ 6,000	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 125,317	\$ 94,099	\$ 92,411	\$ (1,688)	-1.8%	
8060	Legal	General Operating	\$ -	\$ 1,750,000	\$ 3,632,408	\$ 1,882,408	107.6%	
8100	Superint. Of Schools	General Operating	\$ 2,790,698	\$ 3,146,121	\$ 1,213,691	\$ (1,932,430)	-61.4%	1
		State & Federal Grants	\$ 63,618	\$ -	\$ -	\$ -	-	
8110	Deputy Superint.	General Operating	\$ 166,384	\$ 130,093	\$ 100,794	\$ (29,300)	-22.5%	1
8120	Pub Info & Comm Out	General Operating	\$ 1,365,288	\$ 1,504,550	\$ 1,570,326	\$ 65,776	4.4%	5
		State & Federal Grants	\$ 27,615	\$ -	\$ -	\$ -	-	
8140	State & Federal Prg	General Operating	\$ 14,348	\$ 18,000	\$ 17,000	\$ (1,000)	-5.6%	
		State & Federal Grants	\$ 524,074	\$ 628,948	\$ 6,239,879	\$ 5,610,931	892.1%	
8160	Education Officer-HS	General Operating	\$ 270,836	\$ 250,500	\$ 410,750	\$ 160,250	64.0%	
		State & Federal Grants	\$ 15,000	\$ -	\$ -	\$ -	-	
8200	Central Budget	General Operating	\$ (7,878)	\$ 8,251,118	\$ 8,400,000	\$ 148,882	1.8%	
8220	Students In Transition	General Operating	\$ 118,319	\$ 1,888,879	\$ 2,280,153	\$ 391,274	20.7%	2
		State & Federal Grants	\$ 1,466,167	\$ 600,302	\$ 579,746	\$ (20,556)	-3.4%	
8240	Professional Development	General Operating	\$ 382,069	\$ 200,249	\$ 253,200	\$ 52,951	26.4%	1

Central Office Expenditures by Location, Location Description, and Budget Category

Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance	FTE
8250	School Leadership Ofc	Local Grants	\$ 215,094	\$ -	\$ 221,052	\$ 221,052	-	
		State & Federal Grants	\$ 595,234	\$ 768,843	\$ 785,154	\$ 16,311	2.1%	
		General Operating	\$ 214,901	\$ 265,000	\$ 281,552	\$ 16,552	6.2%	
8260	Vocat/Tech Educ.	Local Grants	\$ -	\$ -	\$ 1,000	\$ 1,000	-	
		General Operating	\$ 195,746	\$ 759,591	\$ 649,882	\$ (109,709)	-14.4%	
		Local Grants	\$ -	\$ -	\$ 431,563	\$ 431,563	-	
8270	Expanded Learning	State & Federal Grants	\$ 1,459,153	\$ 855,363	\$ 1,348,877	\$ 493,514	57.7%	1
		General Operating	\$ 189,925	\$ 4,646,401	\$ 213,941	\$ (4,432,460)	-95.4%	
		State & Federal Grants	\$ 813,816	\$ -	\$ 79,400	\$ 79,400	-	
8280	Special Education	General Operating	\$ 8,965,163	\$ 5,806,969	\$ 10,470,801	\$ 4,663,832	80.3%	57
		Local Grants	\$ 7,255	\$ 290,000	\$ 290,000	\$ -	0.0%	
		State & Federal Grants	\$ 9,774,377	\$ 9,468,279	\$ 7,119,092	\$ (2,349,187)	-24.8%	
8290	Special Services	General Operating	\$ 9,842,293	\$ 10,008,635	\$ 10,310,400	\$ 301,765	3.0%	124
		State & Federal Grants	\$ 1,173,390	\$ -	\$ 784,571	\$ 784,571	-	
		General Operating	\$ 310	\$ -	\$ -	\$ -	-	
8300	School Security & Safety	General Operating	\$ 1,755,968	\$ 6,904,962	\$ 4,783,491	\$ (2,121,471)	-30.7%	10
8310	Chief of Schools	State & Federal Grants	\$ 72,013	\$ -	\$ -	\$ -	-	
8330	Athletics Coord	General Operating	\$ 2,123,389	\$ 1,885,305	\$ 2,127,153	\$ 241,848	12.8%	
		Local Grants	\$ 9,493	\$ 111,515	\$ 261,151	\$ 149,636	134.2%	
		State & Federal Grants	\$ 13,817	\$ -	\$ -	\$ -	-	
8350	Career Education	General Operating	\$ 2,406,761	\$ 2,345,564	\$ 3,005,072	\$ 659,508	28.1%	16
		Local Grants	\$ 258,439	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 316,893	\$ 112,786	\$ -	\$ (112,786)	-100.0%	
8370	Volunteer Services	General Operating	\$ 58,442	\$ 77,000	\$ 77,000	\$ -	0.0%	
		Local Grants	\$ -	\$ -	\$ 250	\$ 250	-	
		General Operating	\$ 1,419,756	\$ 1,567,123	\$ 1,708,501	\$ 141,378	9.0%	16.75
8380	Bilingual/Esl Prg	State & Federal Grants	\$ 1,093,009	\$ 283,949	\$ 505,706	\$ 221,757	78.1%	
		General Operating	\$ 704,938	\$ 941,883	\$ 1,459,037	\$ 517,155	54.9%	
		Local Grants	\$ 15,883	\$ -	\$ 114,965	\$ 114,965	-	12
8400	Early Child Ed	State & Federal Grants	\$ 101,868	\$ -	\$ 74,435	\$ 74,435	-	
		General Operating	\$ 1,372,388	\$ 1,702,891	\$ 1,677,661	\$ (25,230)	-1.5%	
8430	Accountability Office	State & Federal Grants	\$ 19,479	\$ -	\$ -	\$ -	-	5
		General Operating	\$ 211,596	\$ 247,000	\$ 258,285	\$ 11,285	4.6%	
		General Operating	\$ 337,869	\$ 412,742	\$ 364,672	\$ (48,070)	-11.6%	6
8440	Library Services	State & Federal Grants	\$ 32,279	\$ -	\$ -	\$ -	-	
		General Operating	\$ 1,687,287	\$ 6,649,624	\$ 5,689,658	\$ (959,966)	-14.4%	
8460	Parent Infant Inter	Local Grants	\$ (264)	\$ 201,110	\$ 2,500	\$ (198,610)	-98.8%	9
		General Operating						
		Local Grants						
8470	Teach / Learn Supp	General Operating						
		Local Grants						
		General Operating						

Central Office Expenditures by Location, Location Description, and Budget Category

Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance	FTE
		State & Federal Grants	\$ 51,696	\$ -	\$ -	\$ -	-	
8490	Recruit/Counsel Ctr	General Operating	\$ 287,229	\$ 295,449	\$ 478,628	\$ 183,179	62.0%	4
		State & Federal Grants	\$ 13,030	\$ -	\$ -	\$ -	-	
8510	Springboard To Lear	General Operating	\$ 126,555	\$ 9,941	\$ 132,250	\$ 122,309	1230.3%	1
8800	Std Support Svcs	General Operating	\$ 2,848,678	\$ 1,571,320	\$ 3,811,691	\$ 2,240,371	142.6%	10
		Local Grants	\$ 63,748	\$ 409,754	\$ 295,856	\$ (113,898)	-27.8%	
		State & Federal Grants	\$ 1,554,909	\$ 813,463	\$ 478,330	\$ (335,133)	-41.2%	
8910	Technology (Inactive)	General Operating	\$ 922	\$ -	\$ -	\$ -	-	
9050	Building Comm	General Operating	\$ 27,691,793	\$ 42,972,909	\$ 44,919,707	\$ 1,946,799	4.5%	300
		Local Grants	\$ 206,946	\$ -	\$ -	\$ -	-	
		Prop S	\$ 25,046,583	\$ 100,000,000	\$ -	\$ (100,000,000)	-100.0%	
		State & Federal Grants	\$ 10,569,637	\$ -	\$ 300,000	\$ 300,000	-	
		Prop S 2025	\$ -	\$ -	\$ 25,000,000	\$ 25,000,000	-	
9060	Food & Nutr Serv	Food Service	\$ 18,781,032	\$ 17,814,165	\$ 20,629,845	\$ 2,815,680	15.8%	2
		State & Federal Grants	\$ 3,813	\$ -	\$ -	\$ -	-	
9070	Centr Food Facility	General Operating	\$ 28,692	\$ -	\$ -	\$ -	-	
9140	Student Record	General Operating	\$ 308,156	\$ 429,063	\$ 375,896	\$ (53,167)	-12.4%	3
		State & Federal Grants	\$ 12,929	\$ -	\$ -	\$ -	-	
9150	Materials Management	General Operating	\$ 671,446	\$ 639,766	\$ 683,131	\$ 43,366	6.8%	4
		State & Federal Grants	\$ 106,192	\$ -	\$ -	\$ -	-	
9170	Warehouse & Distr	General Operating	\$ 40,372	\$ -	\$ -	\$ -	-	
9180	Transportation Sup	General Operating	\$ 26,336,768	\$ 37,682,670	\$ 31,033,177	\$ (6,649,493)	-17.6%	8
		State & Federal Grants	\$ 1,935,131	\$ 1,026,327	\$ 1,098,103	\$ 71,776	7.0%	
9190	Garage	General Operating	\$ 110,151	\$ 120,000	\$ 102,500	\$ (17,500)	-14.6%	
9270	Transport Taxi	General Operating	\$ 1,408,935	\$ 650,000	\$ 350,000	\$ (300,000)	-46.2%	
9320	Carpenter Mill	General Operating	\$ 6,971	\$ -	\$ -	\$ -	-	
9370	Building Dept Shops	General Operating	\$ 1,494	\$ -	\$ -	\$ -	-	
9540	Power House	General Operating	\$ 20,380	\$ -	\$ -	\$ -	-	
9660	Admin Building	General Operating	\$ 295,797	\$ -	\$ -	\$ -	-	
9700	Treasurer	Food Service	\$ 5,880	\$ -	\$ -	\$ -	-	6
		General Operating	\$ 466,663	\$ 322,798	\$ 637,604	\$ 314,807	97.5%	
		Local Grants	\$ 159,768	\$ 387,287	\$ 238,333	\$ (148,954)	-38.5%	
		State & Federal Grants	\$ 58,862	\$ -	\$ -	\$ -	-	
9720	Grants Management	General Operating	\$ 3,569,239	\$ 6,410,500	\$ 2,235,500	\$ (4,175,000)	-65.1%	
		Local Grants	\$ 472,558	\$ 1,152,109	\$ 50,376	\$ (1,101,733)	-95.6%	
		State & Federal Grants	\$ 1,118,531	\$ 1,025,023	\$ 908,060	\$ (116,963)	-11.4%	
9730	Development Officer	General Operating	\$ 416,481	\$ 557,107	\$ 451,961	\$ (105,146)	-18.9%	2

Central Office Expenditures by Location, Location Description, and Budget Category

Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance	FTE
9740	Financial Management Office	Local Grants	\$ 1,144	\$ -	\$ 10,000	\$ 10,000	-	7
		State & Federal Grants	\$ 13,817	\$ -	\$ -	\$ -	-	
		General Operating	\$ 242,069	\$ 1,054,945	\$ 1,246,262	\$ 191,317	18.1%	
		State & Federal Grants	\$ 932,578	\$ 92,459	\$ 95,971	\$ 3,513	3.8%	
9750	Treasurer	Debt Service	\$ 29,663,570	\$ 36,000,000	\$ 35,928,383	\$ (71,617)	-0.2%	7
9760	Budget,Planning,Dev	General Operating	\$ 26,176	\$ 35,000	\$ 19,500	\$ (15,500)	-44.3%	
9770	Fiscal Cont Officer	General Operating	\$ 3,682,484	\$ 4,373,143	\$ 1,111,319	\$ (3,261,824)	-74.6%	
9780	Chief Financial Officer	State & Federal Grants	\$ 236,133	\$ -	\$ -	\$ -	-	
		General Operating	\$ 1,017,063	\$ 2,980,937	\$ 1,937,529	\$ (1,043,408)	-35.0%	
		State & Federal Grants	\$ 11,943	\$ -	\$ -	\$ -	-	
9790	Payroll	General Operating	\$ 529,533	\$ 478,011	\$ 538,982	\$ 60,971	12.8%	3
9810	Technology Serv Mis	State & Federal Grants	\$ 19,324	\$ -	\$ -	\$ -	-	17
		General Operating	\$ 10,013,234	\$ 14,395,577	\$ 7,962,313	\$ (6,433,264)	-44.7%	
		Local Grants	\$ 492	\$ -	\$ 87,907	\$ 87,907	-	
		State & Federal Grants	\$ 10,042,692	\$ 30,000	\$ 400,000	\$ 370,000	1233.3%	
9840	Research, Eval, Assess	General Operating	\$ 1,382,752	\$ 715,414	\$ 718,044	\$ 2,630	0.4%	4
9900	Human Resources	State & Federal Grants	\$ 16,573	\$ -	\$ -	\$ -	-	39
		General Operating	\$ 4,302,391	\$ 4,136,633	\$ 8,656,117	\$ 4,519,484	109.3%	
		Local Grants	\$ 646,158	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 1,056,066	\$ 7,500	\$ -	\$ (7,500)	-100.0%	
9910	St. Louis Plan	General Operating	\$ 991,321	\$ 1,662,352	\$ 1,608,830	\$ (53,522)	-3.2%	12
		Local Grants	\$ 830,060	\$ 300,181	\$ 1,127,384	\$ 827,203	275.6%	
		State & Federal Grants	\$ 109,819	\$ -	\$ -	\$ -	-	
Grand Total			\$ 272,238,023	\$ 364,126,075	\$ 286,427,539	\$ (77,698,536)	-21.3%	

Saint Louis Public Schools (SLPS) utilizes a Chart of Accounts that aligns with the standards set by the Missouri Department of Elementary and Secondary Education (DESE) Financial Accounting Manual. This chart functions as a structured and comprehensive listing of all financial account used by the district to categorize and track all monetary transactions.

SLPS CHART OF ACCOUNT STRUCTURE						
Fund	Function	Object	Location	Project	Fiscal Year	Example
110	1151	641101	1860	000000	00	GOB
150	1251	641101	1860	451001	26	GRANT

Fund	Categorizes the District into two types: the General Operating Budget (GOB) and Non-General Operating Budget (Non-GOB). GOB funds primarily consist of local and state dollars that are allocated to fulfill the general operational needs of the district. Non-GOB funds mainly federal funds utilized to support grants (such as Title Funds) and other funded programs. Non-GOB funds are typically subject to specific compliance mandates, regulations, and reporting requirements.
Function	The action, purpose or program for which activities are performed.
Object	Represents the specific revenue or expenditure items, which are further categorized by specific types.
Location	Used to identify specific schools within a district, as well as different departments or areas such as administration, school services, maintenance, and operations.
Project	Used to identify GOB & grant expenditures by specific grant or activity.
Fiscal Year	Represents the fiscal year the expenses occur. SLPS fiscal year is July 1 thru June 30. GOB fiscal year will always appear as “00”. Grant budgets will always have a two digit number, "26", to represent the fiscal year in which the grant funds were awarded.

FY2026 PROPOSED DISTRICT BUDGETS SUMMARY*

Fund Category	FY2024 Actual*	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance
Revenues					
General Operating	347,133,505	345,000,000	339,332,692	(5,667,308)	-1.6%
Local Grants	3,978,160	5,840,784	3,725,018	(2,115,766)	-36.2%
Food Service	16,250,000	17,425,000	19,158,417	1,733,417	9.9%
State & Federal Grants	91,807,389	36,441,721	36,983,912	542,191	1.5%
Total Revenues	\$ 459,169,055	\$ 404,707,505	\$ 399,200,040	(5,507,465)	-1.4%
Expenditures					
General Operating	323,701,903	380,000,000	371,332,692	(8,667,308)	-2.3%
Local Grants	5,737,153	5,840,784	3,725,018	(2,115,766)	-36.2%
Food Service	18,852,290	17,814,165	20,629,845	2,815,680	15.8%
State & Federal Grants	90,118,314	36,441,721	36,983,912	542,191	1.5%
Total Expenditures	\$ 438,409,659	\$ 440,096,670	\$ 432,671,468	(7,425,202)	-1.7%

*FY24 actuals updated based on the approved 2023-2024 audit.

*Restricted funds (Prop S 2025 and Debt Service) are represented separately.

FY2026 PROPOSED DISTRICT BUDGETS SUMMARY - RESTRICTED FUNDS*

Fund Category	FY2024 Actual*	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance
Revenues					
Debt Service	36,369,797	34,000,000	38,757,109	4,757,109	14.0%
Prop S	7,785,308	4,000,000	-	(4,000,000)	-100.0%
Prop S 2025*	-	25,000,000	3,600,000	(21,400,000)	
Total Revenues	\$ 44,155,105	\$ 63,000,000	\$ 42,357,109	(20,642,891)	-32.8%
Expenditures					
Debt Service	29,663,570	36,000,000	35,928,383	(71,617)	-0.2%
Prop S	25,046,583	100,000,000	-	(100,000,000)	-100.0%
Prop S 2025	-	-	25,000,000	25,000,000	
Total Expenditures	\$ 54,710,152	\$ 136,000,000	\$ 60,928,383	(75,071,617)	-55.2%

*FY24 actuals updated based on the approved 2023-2024 audit.

*Prop S 2025: SLPS received \$25M in General Obligation Bonds March 2025. This amount as shown was not a part of the original approved FY25 Proposed Budget in June 2024.

FY2026 PROPOSED DISTRICT BUDGETS - GENERAL OPERATING BUDGET

Fund Category		FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance
General Operating						
	Revenues	347,133,505	345,000,000	339,332,692	(5,667,308)	-1.6%
	Expenditures	323,701,903	380,000,000	371,332,692	(8,667,308)	-2.3%
NET CHANGE		\$ 23,431,603	\$ (35,000,000)	\$ (32,000,000)	3,000,000	-8.6%

FY2026 PROPOSED DISTRICT BUDGETS - LOCAL GRANTS

Fund Category		FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance
General Operating						
	Revenues	3,978,160	5,840,784	3,725,018	(2,115,766)	-36.2%
	Expenditures	5,737,153	5,840,784	3,725,018	(2,115,766)	-36.2%
NET CHANGE		\$ (1,758,993)	\$ -	\$ -	-	-

FY2026 PROPOSED DISTRICT BUDGETS - FOOD SERVICE

Fund Category		FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance
General Operating						
	Revenues	16,250,000	17,425,000	19,158,417	1,733,417	9.9%
	Expenditures	18,852,290	17,814,165	20,629,845	2,815,680	15.8%
NET CHANGE		\$ (2,602,290)	\$ (389,165)	\$ (1,471,428)	(1,082,263.00)	278.1%

FY2026 PROPOSED DISTRICT BUDGETS - STATE & FEDERAL GRANTS

Fund Category		FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance
General Operating						
	Revenues	91,807,389	36,441,721	36,983,912	542,191	1.5%
	Expenditures	90,118,314	36,441,721	36,983,912	542,191	1.5%
NET CHANGE		\$ 1,689,075	\$ -	\$ -	-	-

FY2026 PROPOSED DISTRICT BUDGETS - DEBT SERVICE

Fund Category		FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance
General Operating						
	Revenues	36,369,797	34,000,000	38,757,109	4,757,109	14.0%
	Expenditures	29,663,570	36,000,000	35,928,383	(71,617)	-0.2%
NET CHANGE		\$ 6,706,228	\$ (2,000,000)	\$ 2,828,726	4,828,726	-241.4%

FY2026 PROPOSED DISTRICT BUDGETS - PROP S

Fund Category		FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance
General Operating						
	Revenues	7,785,308	4,000,000	-	(4,000,000)	-100.0%
	Expenditures	25,046,583	100,000,000	-	(100,000,000)	-100.0%
NET CHANGE		\$ (17,261,275)	\$ (96,000,000)	\$ -	96,000,000	-100.0%

FY2026 PROPOSED DISTRICT BUDGETS - PROP S 2025

GENERAL FUND BUDGET COMPARISON						
Fund Category		FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance
General Operating						
	Revenues	-	25,000,000	3,600,000	(21,400,000)	-85.6%
	Expenditures	-	-	25,000,000	25,000,000	0.0%
NET CHANGE		\$ -	\$ 25,000,000	\$ (21,400,000)	(46,400,000)	-185.6%

Revenue by all Sources						
Source	Source Description	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance
Local	General Operating	\$ 339,802,887	\$ 315,849,100	\$ 316,181,792	\$ 332,692	0.1%
	Local Grants	\$ 1,829,830	\$ 5,840,784	\$ 3,725,018	\$ (2,115,766)	-36.2%
	Food Service	\$ 400,366	\$ 450,000	\$ 145,000	\$ (305,000)	-67.8%
	Debt Service	\$ 35,607,405	\$ 32,800,000	\$ 37,557,109	\$ 4,757,109	14.5%
	Prop S	\$ 7,785,308	\$ 4,000,000	\$ -	\$ -	
	*Prop S 2025	\$ -	\$ 25,000,000	\$ 3,600,000	\$ (21,400,000)	-85.6%
County	General Operating	\$ 5,290,093	\$ 4,500,000	\$ 4,500,000	\$ -	
	Debt Service	\$ 762,392	\$ 1,200,000	\$ 1,200,000	\$ -	
Federal	General Operating	\$ 2,040,526	\$ 5,850,000	\$ 5,850,000	\$ -	
	Local Grants	\$ 97,632	\$ -	\$ -	\$ -	
	Food Service	\$ 15,849,634	\$ 16,950,000	\$ 18,949,417	\$ 1,999,417	11.8%
	State & Federal Grants	\$ 85,445,177	\$ 26,775,821	\$ 27,446,540	\$ 670,719	2.5%
State	General Operating	\$ -	\$ 18,800,900	\$ 12,800,900	\$ (6,000,000)	-31.9%
	Local Grants	\$ 2,050,698	\$ -	\$ -	\$ -	
	Food Service	\$ -	\$ 25,000	\$ 64,000	\$ 39,000	156.0%
	State & Federal Grants	\$ 6,362,212	\$ 9,665,900	\$ 9,537,372	\$ (128,528)	-1.3%
Grand Total		\$ 503,324,160	\$ 467,707,505	\$ 441,557,149	\$ (26,150,356)	-5.6%

Revenue by Budget Category, Fund								
Budget Category	Fund	Fund Description	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance	
General Operating	110	General Fund	\$ 307,076,951	\$ 308,780,000	\$ 308,780,000	\$ -		
	210	Special Revenue	\$ 39,715,176	\$ 35,700,900	\$ 30,033,592	\$ (5,667,308)	-15.9%	
	410	Capital Projects	\$ 341,379	\$ 519,100	\$ 519,100	\$ -		
Local Grants	160	Trust Fund - General	\$ 1,377,827	\$ 5,840,784	\$ 1,858,428	\$ (3,982,356)	-68.2%	
	260	Trust Fund - Special Revenue	\$ 2,457,737	\$ -	\$ 1,725,590	\$ 1,725,590		
	460	Trust Fund - Capital Projects	\$ 142,596	\$ -	\$ 141,000	\$ 141,000		
Food Service	140	Food Service - General	\$ 16,250,000	\$ 17,425,000	\$ 19,158,417	\$ 1,733,417	9.9%	
	240	Food Service - General Special Revenue	\$ -	\$ -	\$ -	\$ -		
	440	Food Service - General Capital Projects	\$ -	\$ -	\$ -	\$ -		
State & Federal Grants	150	Grants Fund - General	\$ 80,662,786	\$ 36,441,721	\$ 19,837,881	\$ (16,603,840)	-45.6%	
	250	Grant Fund - Special Revenue	\$ 11,053,319	\$ -	\$ 14,331,032	\$ 14,331,032		
	260	Trust Fund - Special Revenue	\$ -	\$ -	\$ 2,515,000	\$ 2,515,000		
	450	Grant Fund - Capital Projects	\$ 91,284	\$ -	\$ 300,000	\$ 300,000		
Debt Service	310	Debt Service	\$ 36,369,797	\$ 34,000,000	\$ 38,757,109	\$ 4,757,109	14.0%	
Prop S	923	Prop S	\$ 7,785,308	\$ 4,000,000	\$ -	\$ (4,000,000)	-100.0%	
		*Prop S 2025	\$ -	\$ 25,000,000	\$ 3,600,000	\$ (21,400,000)		
Grand Total			\$ 503,324,160	\$ 467,707,505	\$ 441,557,149	\$ (26,150,356)	-5.6%	

Revenue by Object, Object Description, Fund

Object	Object Description	Fund		FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance
511101	Taxes, Current - RP	110	\$	152,161,245	\$ 160,000,000	\$ 160,000,000	\$ -	-
		310	\$	23,331,692	\$ 23,398,558	\$ 26,172,271	\$ 2,773,713	11.9%
511102	Taxes, Current - PP	110	\$	41,145,265	\$ 44,000,000	\$ 44,000,000	\$ -	-
		310	\$	6,309,022	\$ 5,719,919	\$ 7,727,993	\$ 2,008,074	35.1%
511103	Surplus Commissions	110	\$	1,917,282	\$ 3,000,000	\$ 3,000,000	\$ -	-
		310	\$	293,988	\$ 325,255	\$ 325,255	\$ -	-
511104	Taxes, Current -M&M	110	\$	9,532,233	\$ 8,000,000	\$ 8,000,000	\$ -	-
		310	\$	1,461,635	\$ 1,168,435	\$ 1,168,435	\$ -	-
511201	Taxes, Delinquent - RP	110	\$	6,512,121	\$ 5,000,000	\$ 5,000,000	\$ -	-
		310	\$	940,451	\$ 942,901	\$ 942,901	\$ -	-
511202	Taxes, Delinquent - PP	110	\$	4,467,417	\$ 4,000,000	\$ 4,000,000	\$ -	-
		310	\$	648,462	\$ 403,484	\$ 403,484	\$ -	-
511203	Taxes, Delinquent - M&M	110	\$	1,152,290	\$ 500,000	\$ 500,000	\$ -	-
		310	\$	176,688	\$ -	\$ -	\$ -	-
511301	School District Trust Fund	210	\$	26,393,085	\$ 29,000,000	\$ 29,000,000	\$ -	-
511401	Fin Institution Tax	110	\$	412,555	\$ 500,000	\$ 500,000	\$ -	-
		310	\$	63,259	\$ 724,244	\$ 724,244	\$ -	-
511501	M&M Surtax Taxes	110	\$	18,563,029	\$ 19,000,000	\$ 19,000,000	\$ -	-
511502	Delinquent M&M Surtax	110	\$	776,368	\$ 500,000	\$ 500,000	\$ -	-
511601	In Lieu Of Taxes	110	\$	1,107,717	\$ 500,000	\$ 500,000	\$ -	-
		310	\$	169,852	\$ 80,349	\$ 80,349	\$ -	-
511701	City Sales Tax	110	\$	32,273,588	\$ 32,000,000	\$ 32,000,000	\$ -	-
514101	Interest Financial Instit Tax	110	\$	21,995	\$ 30,000	\$ 30,000	\$ -	-
		310	\$	3,373	\$ 5,122	\$ 5,122	\$ -	-
514102	Interest On Protest Taxes	110	\$	1,168,166	\$ 500,000	\$ 500,000	\$ -	-
		310	\$	179,122	\$ 7,055	\$ 7,055	\$ -	-
514104	Earnings on Investments	110	\$	9,665,594	\$ 4,500,000	\$ 4,500,000	\$ -	-
		310	\$	2,029,830	\$ 24,330	\$ -	\$ (24,330)	-100.0%
		923	\$	7,785,308	\$ -	\$ 3,600,000	\$ 3,600,000	-
515101	Food Service-Sales to Pupils	140	\$	197,492	\$ 200,000	\$ 120,000	\$ (80,000)	-
516501	Food Service Non Program	140	\$	202,874	\$ 250,000	\$ 25,000	\$ (225,000)	-90.0%
518101	Day Care Revenue	160	\$	5,200	\$ -	\$ 114,965	\$ 114,965	-
519101	Rentals	110	\$	25,268	\$ -	\$ -	\$ -	-
		160	\$	9,200	\$ -	\$ -	\$ -	-

Revenue by Object, Object Description, Fund									
Object	Object Description	Fund	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change		Variance	
519102	Utilities-Charges Rental	110	\$ 216	\$ -	\$ -	\$ -	\$ -	-	-
519103	Employee Parking Revenue	110	\$ 63,082	\$ -	\$ -	\$ -	\$ -	-	-
519104	Rental Revenue - Cell Towers	110	\$ 31,005	\$ -	\$ -	\$ -	\$ -	-	-
519201	Gifts	160	\$ 227,162	\$ -	\$ 252,217	\$ 252,217	\$ 252,217	-	-
519501	Prior Period Adjustment	110	\$ 134,982	\$ -	\$ -	\$ -	\$ -	-	-
		310	\$ 32	\$ 348	\$ -	\$ (348)	\$ (348)	-	-
519801	Lost Textbooks	110	\$ 50	\$ -	\$ -	\$ -	\$ -	-	-
519804	Rent- Other Board Facilities	110	\$ 200,000	\$ -	\$ -	\$ -	\$ -	-	-
519808	Miscellaneous Local Revenue	110	\$ 1,565,368	\$ 4,000,000	\$ 4,000,000	\$ -	\$ -	-	-
		160	\$ 1,127,709	\$ 5,840,784	\$ 1,483,659	\$ (4,357,125)	\$ (4,357,125)	-74.6%	-
		260	\$ 235,506	\$ -	\$ 1,696,410	\$ 1,696,410	\$ 1,696,410	-	-
		460	\$ 142,596	\$ -	\$ 141,000	\$ 141,000	\$ 141,000	-	-
519809	Administrative Services	110	\$ 970	\$ -	\$ -	\$ -	\$ -	-	-
		260	\$ 82,457	\$ -	\$ -	\$ -	\$ -	-	-
519811	Garnishment Fees	110	\$ 6	\$ -	\$ -	\$ -	\$ -	-	-
519813	Employee Id Replacement	110	\$ 860	\$ -	\$ -	\$ -	\$ -	-	-
519814	Voluntary Inter-District Choice	110	\$ 415,907	\$ 300,000	\$ 300,000	\$ -	\$ -	-	-
519815	Cell Phone Reimbursements	110	\$ 3,017	\$ -	\$ -	\$ -	\$ -	-	-
519819	Ameren Incentive	110	\$ 29,196	\$ -	\$ -	\$ -	\$ -	-	-
521101	Fines/Forfeitures Misdemeanors	210	\$ 318,034	\$ 300,000	\$ 300,000	\$ -	\$ -	-	-
522101	St Ass Utilities & Railroad Tx	110	\$ 4,972,059	\$ 4,200,000	\$ 4,200,000	\$ -	\$ -	-	-
		310	\$ 762,392	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	-	-
531101	Basic Formula	210	\$ 12,798,545	\$ 6,000,000	\$ 332,692	\$ (5,667,308)	\$ (5,667,308)	-	-
531201	Transportation	110	\$ 13,251,300	\$ 11,500,000	\$ 11,500,000	\$ -	\$ -	-	-
		150	\$ 5,114,964	\$ -	\$ -	\$ -	\$ -	-	-
531402	ECSE 3&4 yr old	150	\$ -	\$ 6,500,000	\$ 2,151,759	\$ (4,348,241)	\$ (4,348,241)	-66.9%	-
		250	\$ -	\$ -	\$ 3,117,656	\$ 3,117,656	\$ 3,117,656	-	-
531901	Classroom Trust	110	\$ 0	\$ -	\$ -	\$ -	\$ -	-	-
532401	Education Screening/PAT	150	\$ 18,500	\$ 85,000	\$ 37,052	\$ (47,948)	\$ (47,948)	-56.4%	-
		250	\$ -	\$ -	\$ 37,383	\$ 37,383	\$ 37,383	-	-
533201	Career Education	150	\$ 225,446	\$ 340,000	\$ 225,335	\$ (114,665)	\$ (114,665)	-33.7%	-
		210	\$ -	\$ 900	\$ 900	\$ -	\$ -	-	-
		250	\$ -	\$ -	\$ 105,214	\$ 105,214	\$ 105,214	-	-
		450	\$ 58,976	\$ -	\$ -	\$ -	\$ -	-	-
533301	Food Service - State	140	\$ -	\$ 25,000	\$ 64,000	\$ 39,000	\$ 39,000	156.0%	-

Revenue by Object, Object Description, Fund									
Object	Object Description	Fund		FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed		Dollar Amount Change	Variance
533701	Adult Education & Literacy	150	\$	236,884	\$	340,900	\$	340,964	\$ 64 0.0%
		250	\$	102,890	\$	-	\$	-	-
534201	Evidence-Based Reading Grant	150	\$	604,552	\$	-	\$	-	-
538101	High Need Fund - Special Educ	110	\$	1,318,732	\$	1,300,000	\$	-	-
539701	Miscellaneous State Rev	110	\$	490,032	\$	-	\$	-	-
		150	\$	-	\$	2,400,000	\$	797,009	\$ (1,602,991) -66.8%
		160	\$	8,556	\$	-	\$	7,587	-
		250	\$	-	\$	-	\$	2,425,000	-
		260	\$	2,042,142	\$	-	\$	29,180	-
		450			\$	-	\$	300,000	-
541201	Medicaid Direct Provider	110	\$	2,208,383	\$	3,450,000	\$	3,450,000	\$ - -
541202	Medicaid Case Management	110	\$	-	\$	-	\$	-	-
541801	Marine JROTC	210	\$	46,125	\$	400,000	\$	400,000	\$ - -
541803	Air Force JROTC	210	\$	71,348	\$	-	\$	-	-
541804	Army JROTC	210	\$	88,038	\$	-	\$	-	-
542201	ARP - ESSER III	150	\$	46,525,949	\$	-	\$	-	-
		250	\$	7,904,365	\$	-	\$	-	-
542301	CRRSA - ESSER II	150	\$	321,390	\$	-	\$	-	-
542701	Career Educ Fed Perkins Grant	150	\$	295,419	\$	1,205,000	\$	890,408	\$ (314,592) -26.1%
		250	\$	1,281,810	\$	-	\$	153,516	-
		450	\$	22,101	\$	-	\$	-	-
543601	Adult Ed & Literacy	150	\$	637,480	\$	798,000	\$	186,014	\$ (611,986) -76.7%
		250	\$	347,962	\$	-	\$	613,390	-
		450	\$	2,500	\$	-	\$	-	-
544101	IDEA Entitle Fnds Prt B IDEA	150	\$	7,619,855	\$	5,830,960	\$	3,061,592	\$ (2,769,368) -47.5%
		250	\$	582,519	\$	-	\$	2,056,634	-
544201	ECSE-Federal	150	\$	784,624	\$	580,000	\$	723,103	\$ 143,103 24.7%
		250	\$	-	\$	-	\$	-	-
544501	School Lunch - Federal	140	\$	8,677,127	\$	10,800,000	\$	10,800,000	\$ - -
544502	Cash In Lieu Of Commodities	140	\$	970,032	\$	-	\$	970,032	-
544601	Breakfast Program	140	\$	4,180,674	\$	4,200,000	\$	5,204,385	\$ 1,004,385 23.9%
544901	Fresh Fruits & Vegetables	140	\$	672,772	\$	500,000	\$	425,000	\$ (75,000) -15.0%
545101	Title I	150	\$	13,948,235	\$	14,971,231	\$	8,612,568	\$ (6,358,663) -42.5%
		250	\$	36,710	\$	-	\$	7,398,952	-
545901	21st Century Learning	150	\$	175,274	\$	377,507	\$	134,375	\$ (243,132) -64.4%

Revenue by Object, Object Description, Fund

Object	Object Description	Fund	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance
		250	\$ -	\$ -	\$ 265,215	\$ 265,215	-
546101	Title IV.A Student Support	150	\$ 1,248,835	\$ 1,190,000	\$ 703,693	\$ (486,307)	-40.9%
		250	\$ -	\$ -	\$ 317,624	\$ 317,624	-
546201	Title III	150	\$ 572,407	\$ 225,000	\$ 297,538	\$ 72,538	32.2%
		250	\$ -	\$ -	\$ 73,570	\$ 73,570	-
546501	Title II.A	150	\$ 1,149,576	\$ 1,598,123	\$ 1,325,339	\$ (272,784)	-17.1%
		250	\$ -	\$ -	\$ 191,880	\$ 191,880	-
546801	ARP-Homeless Children and Yout	150	\$ 839,786	\$ -	\$ -	\$ -	-
548101	Summer Food Service	140	\$ 30,660	\$ 450,000	\$ 450,000	\$ -	-
549701	Federal Rev - Other	110	\$ (167,857)	\$ 2,000,000	\$ 2,000,000	\$ -	-
		140	\$ 1,318,369	\$ 1,000,000	\$ 1,100,000	\$ 100,000	10.0%
		150	\$ 343,610	\$ -	\$ 351,130	\$ 351,130	-
		250	\$ 797,063	\$ -	\$ -	\$ -	-
		450	\$ 7,707	\$ -	\$ -	\$ -	-
549702	Other Federal Funds	260	\$ 97,632	\$ -	\$ 90,000	\$ 90,000	-
561101	Sale of Bonds	923		\$ 25,000,000	\$ -	\$ (25,000,000)	
561102	Premium On Bonds Sold	923	\$ -	\$ 4,000,000	\$ -	\$ (4,000,000)	-100.0%
563101	Insurance Recovery	110	\$ 1,568,615	\$ -	\$ -	\$ -	-
565102	Sale Of Real Prop	410	\$ 341,379	\$ 519,100	\$ 519,100	\$ -	-
565103	Direct Deposit Rev	310	\$ -	\$ -	\$ -	\$ -	-
584101	Non-disabled transp reimb	110	\$ 88,897	\$ -	\$ -	\$ -	-
Grand Total			\$ 503,324,160	\$ 467,707,505	\$ 441,557,149	\$ (26,150,356)	-5.6%

Expenditures by Budget Category, Expense Object Category

Budget Category	Expense Object Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance
General Operating	Certificated Salaries	\$ 118,396,130	\$ 132,323,784	\$ 130,530,038	\$ (1,793,746)	-1.4%
	Non-Certificated Salaries	\$ 43,514,360	\$ 49,037,754	\$ 51,911,673	\$ 2,873,919	5.9%
	Capital Outlay	\$ 8,112,761	\$ 5,023,550	\$ 2,734,679	\$ (2,288,871)	-45.6%
	Employee Benefits	\$ 66,315,149	\$ 76,638,462	\$ 83,586,772	\$ 6,948,309	9.1%
	Purchased Services	\$ 66,650,880	\$ 85,717,807	\$ 70,449,092	\$ (15,268,715)	-17.8%
	Supplies & Materials	\$ 20,712,623	\$ 31,258,643	\$ 32,120,438	\$ 861,795	2.8%
Local Grants	Certificated Salaries	\$ 2,824,447	\$ 2,507,288	\$ 1,336,360	\$ (1,170,928)	-46.7%
	Non-Certificated Salaries	\$ 89,637	\$ 184,337	\$ 6,900	\$ (177,436)	-96.3%
	Capital Outlay	\$ 219,424	\$ 485,134	\$ 141,000	\$ (344,134)	-70.9%
	Employee Benefits	\$ 796,389	\$ 496,220	\$ 127,477	\$ (368,743)	-74.3%
	Purchased Services	\$ 1,690,309	\$ 168,696	\$ 1,134,384	\$ 965,687	572.4%
	Supplies & Materials	\$ 116,945	\$ 1,999,109	\$ 978,898	\$ (1,020,211)	-51.0%
Food Service	Certificated Salaries	\$ 57,451	\$ -	\$ -	\$ -	
	Non-Certificated Salaries	\$ 168,730	\$ 210,000	\$ 224,471	\$ 14,471	6.9%
	Capital Outlay	\$ 1,783,217	\$ -	\$ 167,017	\$ 167,017	
	Employee Benefits	\$ 65,123	\$ 90,765	\$ 95,832	\$ 5,067	5.6%
	Purchased Services	\$ 16,195,587	\$ 17,007,400	\$ 18,607,959	\$ 1,600,559	9.4%
	Supplies & Materials	\$ 582,181	\$ 506,000	\$ 1,534,566	\$ 1,028,566	203.3%
Debt Service	Other Objects	\$ 29,663,570	\$ 36,000,000	\$ 35,928,383	\$ (71,617)	-0.2%
State & Federal Grants	Certificated Salaries	\$ 23,690,989	\$ 11,491,138	\$ 11,653,162	\$ 162,024	1.4%
	Non-Certificated Salaries	\$ 10,962,876	\$ 5,273,761	\$ 6,350,861	\$ 1,077,100	20.4%
	Capital Outlay	\$ 2,477,852	\$ 86,330	\$ 300,000	\$ 213,670	247.5%
	Employee Benefits	\$ 9,094,834	\$ 7,383,347	\$ 8,613,008	\$ 1,229,661	16.7%
	Purchased Services	\$ 21,156,564	\$ 10,672,891	\$ 5,647,111	\$ (5,025,781)	-47.1%
	Supplies & Materials	\$ 22,735,199	\$ 1,534,254	\$ 4,419,770	\$ 2,885,516	188.1%

Expenditures by Budget Category, Expense Object Category							
Budget Category	Expense Object Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance	
Prop S	Non-Certificated Salaries	\$ 123,880	\$ 205,040	\$ 197,924	\$ (7,116)	-3.5%	
	Capital Outlay	\$ 13,385,333	\$ 99,720,870	\$ 22,600,000	\$ (77,120,870)	-77.3%	
	Employee Benefits	\$ 42,576	\$ 74,090	\$ 76,272	\$ 2,182	2.9%	
	Purchased Services	\$ 11,491,520	\$ -	\$ 2,125,804	\$ 2,125,804		
	Supplies & Materials	\$ 3,273	\$ -	\$ -	\$ -		
		\$ 493,119,812	\$ 576,096,670	\$ 493,599,851	(82,496,819)	-14.3%	

Expenditures by Budget Category, Fund, Fund Description								
Budget Category	Fund	Fund Description	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change		Variance
Debt Service	310	Debt Service	\$ 29,663,570	\$ 36,000,000	\$ 35,928,383	\$	(71,617)	-0.2%
Food Service	140	Food Service - General	\$ 17,069,073	\$ 17,814,165	\$ 20,462,828	\$	2,648,663	14.9%
	240	Food Service - Special Revenue			\$ -	\$	-	-
General Operating	440	Food Service - Capital Projects	\$ 1,783,217		\$ 167,017	\$	167,017	-
	110	General Fund	\$ 160,830,960	\$ 206,805,129	\$ 193,966,125	\$	(12,839,003)	-6.2%
	210	Special Revenue	\$ 154,760,051	\$ 168,171,321	\$ 174,631,888	\$	6,460,566	3.8%
Local Grants	410	Capital Projects	\$ 8,110,892	\$ 5,023,550	\$ 2,734,679	\$	(2,288,871)	-45.6%
	160	Trust Fund - General	\$ 1,462,968	\$ 2,420,942	\$ 1,821,680	\$	(599,262)	-24.8%
	260	Trust Fund - Special Revenue	\$ 4,054,760	\$ 2,934,708	\$ 1,762,338	\$	(1,172,370)	-39.9%
	460	Trust Fund - Capital Projects	\$ 219,424	\$ 485,134	\$ 141,000	\$	(344,134)	-70.9%
Prop S	923	Prop S	\$ 25,046,583	\$ 100,000,000	\$ -	\$	(100,000,000)	-100.0%
		Prop S 2025			\$ 25,000,000	\$	25,000,000	-
State & Federal Grants	150	Grants Fund - General	\$ 58,348,770	\$ 20,379,438	\$ 19,837,880	\$	(541,558)	-2.7%
	250	Grants Fund - Special Revenue	\$ 29,203,585	\$ 15,975,953	\$ 14,331,032	\$	(1,644,921)	-10.3%
	260	Trust Fund - Special Revenue			\$ 2,515,000	\$	2,515,000	-
	450	Grants Fund - Capital Projects	\$ 2,565,959	\$ 86,330	\$ 300,000	\$	213,670	247.5%
Grand Total			\$ 493,119,812	\$ 576,096,670	\$ 493,599,851	\$	(82,496,819)	-0.1

Expenditures by Function, Function Description, Budget Category									
Function		Function Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change		Variance
1111	Elementary	Food Service	\$	40,864	\$ -	\$ -	\$ -	-	
		General Operating	\$	58,993,515	\$ 62,371,524	\$ 65,264,703	\$ 2,893,178	4.6%	
		Local Grants	\$	2,303,236	\$ 2,612,110	\$ 358,928	\$ (2,253,183)	-86.3%	
		State & Federal Grants	\$	3,830,873	\$ 124,449	\$ -	\$ (124,449)	-100.0%	
1131	Middle/Junior High	General Operating	\$	14,650,916	\$ 21,674,714	\$ 17,887,849	\$ (3,786,864)	-17.5%	
		State & Federal Grants	\$	854,001	\$ -	\$ -	\$ -	-	
1151	High School	General Operating	\$	31,230,281	\$ 30,133,647	\$ 32,105,283	\$ 1,971,637	6.5%	
		Local Grants	\$	96,968	\$ 96,496	\$ 25,970	\$ (70,526)	-73.1%	
		State & Federal Grants	\$	2,390,412	\$ 218,251	\$ 135,993	\$ (82,258)	-37.7%	
1191	Summer School	General Operating	\$	4,941,498	\$ 4,504,000	\$ 2,400,000	\$ (2,104,000)	-46.7%	
		Local Grants	\$	-	\$ -	\$ 28,339	\$ 28,339	-	
		State & Federal Grants	\$	2,145			\$ -	-	
1193	Alternative Programs	General Operating	\$	1,766,105	\$ 1,911,193	\$ 1,825,138	\$ (86,055)	-4.5%	
		State & Federal Grants	\$	98,683	\$ -	\$ -	\$ -	-	
1195	Virtual Instruction	General Operating	\$	432,619	\$ 655,380	\$ 883,529	\$ 228,149	34.8%	
		State & Federal Grants	\$	30,380	\$ -	\$ -	\$ -	-	
1211	Gifted and Talented	General Operating	\$	3,150,598	\$ 3,496,345	\$ 3,321,436	\$ (174,909)	-5.0%	
		State & Federal Grants	\$	160,011	\$ -	\$ -	\$ -	-	
1221	Special Education and Related Services	General Operating	\$	23,457,977	\$ 24,749,506	\$ 25,900,994	\$ 1,151,488	4.7%	
		Local Grants	\$	31,625	\$ 350,000	\$ 350,000	\$ -	0.0%	
		State & Federal Grants	\$	3,329,883	\$ 1,198,219	\$ 1,329,750	\$ 131,531	11.0%	
1224	Proportionate Share Services	State & Federal Grants	\$	187,834	\$ 65,000	\$ 179,561	\$ 114,561	176.2%	
1251	Supplemental Instruction	General Operating	\$	3,756	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$	3,941,259	\$ 2,092,100	\$ 2,727,737	\$ 635,637	30.4%	
1271	Bilingual	General Operating	\$	4,485,984	\$ 5,322,789	\$ 5,724,931	\$ 402,142	7.6%	
		Local Grants	\$	-	\$ 1,120,784	\$ -	\$ (1,120,784)	-100.0%	
		State & Federal Grants	\$	831,205	\$ 186,487	\$ 1,478,066	\$ 1,291,578	692.6%	
1281	Early Childhood Special Education	General Operating	\$	18,231	\$ 80,582	\$ 51,174	\$ (29,407)	-36.5%	
		State & Federal Grants	\$	2,811,092	\$ 3,006,361	\$ 3,852,589	\$ 846,228	28.1%	
1311	Agricultural Education	General Operating	\$	36,473	\$ 90,238	\$ 108,207	\$ 17,969	19.9%	
		State & Federal Grants	\$	5,534	\$ -	\$ 11,000	\$ 11,000	-	
1321	Business Education	General Operating	\$	1,622,951	\$ 1,881,203	\$ 1,575,686	\$ (305,517)	-16.2%	
		State & Federal Grants	\$	225,151	\$ 39,627	\$ 76,000	\$ 36,373	91.8%	
1331	Family Consumer Sciences Education	General Operating	\$	334,169	\$ 371,912	\$ 277,723	\$ (94,188)	-25.3%	

Expenditures by Function, Function Description, Budget Category									
Function		Function Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance	
1341	Health Sciences Education	State & Federal Grants	\$	69,283	\$	57,931	\$	(27,931)	-48.2%
		General Operating	\$	494,164	\$	661,101	\$	50,396	7.6%
1361	Skilled Technical Sciences Education	State & Federal Grants	\$	248,580	\$	103,293	\$	(3,293)	-3.2%
		General Operating	\$	1,437,030	\$	1,656,647	\$	(32,768)	-2.0%
		State & Federal Grants	\$	163,055	\$	37,553	\$	29,447	78.4%
1371	Technology and Engineering Education	General Operating	\$	-	\$	45,000	\$	(45,000)	-100.0%
		State & Federal Grants	\$	25,413	\$	130,919	\$	(90,919)	-69.4%
1391	Other Career Education (Non-Program Specific)	General Operating	\$	3,216,903	\$	3,578,797	\$	342,300	9.6%
		Local Grants	\$	280,164	\$	102,197	\$	329,366	322.3%
		State & Federal Grants	\$	1,189,220	\$	598,826	\$	405,081	67.6%
1411	Student Activities	General Operating	\$	171,827	\$	195,494	\$	57,096	29.2%
		State & Federal Grants	\$	4,750	\$	-	\$	-	-
1421	School-Sponsored Athletics	General Operating	\$	2,123,847	\$	2,725,520	\$	(598,367)	-22.0%
		Local Grants	\$	9,493	\$	111,515	\$	149,636	134.2%
		State & Federal Grants	\$	13,817	\$	-	\$	-	-
1491	Other Student Activities	General Operating	\$	189,929	\$	166,000	\$	134,000	80.7%
1611	Adult Education	General Operating	\$	749	\$	-	\$	-	-
		Local Grants	\$	197,588	\$	-	\$	-	-
1614	English Language Learning	State & Federal Grants	\$	1,069,853	\$	202,582	\$	731,557	361.1%
		General Operating	\$	91,923	\$	107,570	\$	(73,682)	-68.5%
		State & Federal Grants	\$	11,825	\$	-	\$	-	-
1621	Adult Career and Technical Education (CTE)	State & Federal Grants	\$	172,610	\$	-	\$	225,335	-
1911	Tuition to Other Districts Within the State	General Operating	\$	4,087,189	\$	4,000,000	\$	(200,000)	-5.0%
1933	Private Agencies	General Operating	\$	12,838	\$	-	\$	12,838	-
		State & Federal Grants	\$	922,495	\$	1,500,000	\$	(1,500,000)	-100.0%
2113	Social Work Services	General Operating	\$	3,022,526	\$	3,514,606	\$	629,509	17.9%
		Local Grants	\$	642	\$	-	\$	-	-
2122	Counseling Services	State & Federal Grants	\$	568,195	\$	421,812	\$	146,374	34.7%
		General Operating	\$	6,941,964	\$	7,920,007	\$	(540,802)	-6.8%
		Local Grants	\$	74,494	\$	-	\$	-	-
		State & Federal Grants	\$	546,081	\$	101,695	\$	23,651	23.3%

Expenditures by Function, Function Description, Budget Category											
Function		Function Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance			
2126	Placement Services	General Operating	\$	558,653	\$	681,261	\$	801,024	\$	119,763	17.6%
		State & Federal Grants	\$	25,959	\$	-	\$	-	\$	-	-
2132	Medical Services	General Operating	\$	384	\$	10,000	\$	384	\$	(9,616)	-96.2%
2134	Nursing Services	General Operating	\$	5,829,306	\$	5,122,069	\$	6,465,398	\$	1,343,330	26.2%
		State & Federal Grants	\$	817,757	\$	725,000	\$	200,000	\$	(525,000)	-72.4%
2139	Other Health Services	General Operating	\$	19,315	\$	-	\$	-	\$	-	-
2142	Psychological Services	General Operating	\$	547,584	\$	653,474	\$	698,218	\$	44,743	6.8%
		State & Federal Grants	\$	1,441,357	\$	1,194,123	\$	527,932	\$	(666,191)	-55.8%
	Speech Pathology and Audiology										
2152	Services	General Operating	\$	2,752,852	\$	2,759,138	\$	2,736,889	\$	(22,249)	-0.8%
		State & Federal Grants	\$	1,528,790	\$	2,282,288	\$	514,626	\$	(1,767,662)	-77.5%
2162	Occupational Therapy-Related Service	General Operating	\$	367,138	\$	407,579	\$	476,570	\$	68,992	16.9%
		State & Federal Grants	\$	641,441	\$	725,514	\$	484,320	\$	(241,194)	-33.2%
2172	Physical Therapy-Related Services	General Operating	\$	534,371	\$	650,354	\$	657,354	\$	7,000	1.1%
		State & Federal Grants	\$	23,986	\$	255,000	\$	275,000	\$	20,000	7.8%
2182	Visually Impaired/Vision Services	State & Federal Grants	\$	18,475	\$	175,000	\$	20,000	\$	(155,000)	-88.6%
2191	Other Support Services - Students	General Operating	\$	1,767,562	\$	2,153,828	\$	2,270,111	\$	116,283	5.4%
		Local Grants	\$	59,396	\$	409,754	\$	250,000	\$	(159,754)	-39.0%
		State & Federal Grants	\$	3,651,827	\$	2,170,168	\$	2,764,227	\$	594,059	27.4%
	Instruction and Curriculum Development										
2212	Services	General Operating	\$	1,217,753	\$	1,776,948	\$	4,667,526	\$	2,890,578	162.7%
		State & Federal Grants	\$	1,894,574	\$	-	\$	-	\$	-	-
2213	Instructional Staff Training Services	General Operating	\$	1,461,408	\$	2,131,153	\$	2,088,633	\$	(42,521)	-2.0%
		Local Grants	\$	1,820,410	\$	300,181	\$	1,434,615	\$	1,134,434	377.9%
		State & Federal Grants	\$	7,296,241	\$	7,600,635	\$	6,639,887	\$	(960,748)	-12.6%
2214	Professional Development	General Operating	\$	181,970	\$	-	\$	64,950	\$	64,950	-
2222	School Library Services	General Operating	\$	2,526,047	\$	2,517,103	\$	2,802,875	\$	285,771	11.4%
		State & Federal Grants	\$	4,681,971	\$	-	\$	-	\$	-	-
2225	Instruction-Related Technology	General Operating	\$	141,331	\$	253,722	\$	252,137	\$	(1,586)	-0.6%
		State & Federal Grants	\$	5,528	\$	-	\$	-	\$	-	-
	Other Support Services - Instructional										
2291	Staff	Local Grants	\$	4,352	\$	-	\$	45,856	\$	45,856	-
2311	Board of Education Services	General Operating	\$	2,758,787	\$	2,524,902	\$	4,892,390	\$	2,367,488	93.8%
		State & Federal Grants	\$	11,039	\$	-	\$	-	\$	-	-

Expenditures by Function, Function Description, Budget Category											
Function		Function Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance			
2321	Office of the Superintendent Services	General Operating	\$	6,587,063	\$	7,913,557	\$	4,998,874	\$	(2,914,683)	-36.8%
		State & Federal Grants	\$	198,220	\$	-	\$	-	\$	-	-
2322	Community Relations Services	General Operating	\$	445,597	\$	600,358	\$	515,461	\$	(84,897)	-14.1%
		Local Grants	\$	1,104		\$	10,000	\$	10,000	-	-
		State & Federal Grants	\$	13,817	\$	-	\$	-	\$	-	-
2323	Staff Relations and Negotiations Services	General Operating	\$	95,353	\$	273,301	\$	110,827	\$	(162,474)	-59.4%
		State & Federal Grants	\$	136,100	\$	-	\$	-	\$	-	-
2329	Other Executive Administration Services	General Operating	\$	992,753	\$	5,454,290	\$	3,180,253	\$	(2,274,038)	-41.7%
		State & Federal Grants	\$	4,068,896	\$	3,013,633	\$	3,476,103	\$	462,470	15.3%
2331	Administrative Technology Services	General Operating	\$	9,874,391	\$	14,201,855	\$	7,770,176	\$	(6,431,679)	-45.3%
		Local Grants	\$	492	\$	-	\$	87,907	\$	87,907	-
		State & Federal Grants	\$	10,037,164	\$	30,000	\$	400,000	\$	370,000	1233.3%
2411	Office of the Principal Services	General Operating	\$	20,265,644	\$	22,499,045	\$	22,840,686	\$	341,641	1.5%
		State & Federal Grants	\$	897,996	\$	-	\$	-	\$	-	-
2491	Other Support Services - School Administration	General Operating	\$	117,324	\$	145,623	\$	145,623	\$	-	-
2511	Business Support Service Area Direction	General Operating	\$	1,017,063	\$	1,230,937	\$	1,087,529	\$	(143,408)	-11.7%
		Local Grants	\$	-	\$	-	\$	26,812	\$	26,812	-
		State & Federal Grants	\$	11,943	\$	-	\$	-	\$	-	-
2521	Fiscal Services Area Direction	General Operating	\$	155,929	\$	212,636	\$	19,000	\$	(193,636)	-91.1%
		State & Federal Grants	\$	5,526	\$	-	\$	-	\$	-	-
2522	Budgeting Services	General Operating	\$	268,241	\$	1,089,945	\$	1,265,762	\$	175,817	16.1%
		State & Federal Grants	\$	845,003	\$	-	\$	-	\$	-	-
2523	Receiving and Disbursing Funds Services	Food Service	\$	5,880	\$	-	\$	-	\$	-	-
		General Operating	\$	691,699	\$	596,377	\$	1,086,810	\$	490,433	82.2%
		Local Grants	\$	159,768	\$	418,612	\$	261,010	\$	(157,602)	-37.6%
		State & Federal Grants	\$	69,249	\$	-	\$	-	\$	-	-
2524	Payroll Services	General Operating	\$	529,533	\$	478,011	\$	538,982	\$	60,971	12.8%
		State & Federal Grants	\$	19,324	\$	-	\$	-	\$	-	-
2525	Financial Accounting Services	General Operating	\$	652,333	\$	2,351,404	\$	1,590,614	\$	(760,790)	-32.4%
		State & Federal Grants	\$	220,221	\$	-	\$	-	\$	-	-

Expenditures by Function, Function Description, Budget Category											
Function		Function Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance			
2526	Internal Auditing Services	General Operating	\$	124,545	\$	85,756	\$	246,237	\$	160,481	187.1%
		State & Federal Grants	\$	2,763	\$	-	\$	-	\$	-	-
2529	Other Fiscal Services	General Operating	\$	4,290,839	\$	5,277,140	\$	5,112,322	\$	(164,818)	-3.1%
		Local Grants	\$	472,558			\$	887	\$	887	-
		State & Federal Grants	\$	396,353	\$	-	\$	-	\$	-	-
	Operation and Maintenance of Plant										
2541	Service Area Direction	General Operating	\$	11,698,889	\$	2,519,012	\$	3,078,243	\$	559,231	22.2%
		State & Federal Grants	\$	2,339,562	\$	-	\$	-	\$	-	-
2542	Care and Upkeep of Building Services	General Operating	\$	23,019,692	\$	38,689,929	\$	40,321,393	\$	1,631,464	4.2%
		Prop S	\$	11,880,520	\$	2,000,000	\$	3,125,804	\$	1,125,804	56.3%
		State & Federal Grants	\$	7,928,056	\$	-	\$	-	\$	-	-
2543	Care and Upkeep of Grounds Services	General Operating	\$	1,769,833	\$	1,828,300	\$	1,500,000	\$	(328,300)	-18.0%
		Local Grants	\$	206,946	\$	319,134			\$	(319,134)	-100.0%
		State & Federal Grants	\$	298,261	\$	-	\$	-	\$	-	-
2546	Security Services	General Operating	\$	9,971,684	\$	10,043,794	\$	10,348,707	\$	304,913	3.0%
		State & Federal Grants	\$	1,173,390	\$	-	\$	-	\$	-	-
	Contracted Transportation Services for										
2551	Students	General Operating	\$	20,995,070	\$	34,497,044	\$	29,014,877	\$	(5,482,167)	-15.9%
		State & Federal Grants	\$	145,291	\$	400,000	\$	124,053	\$	(275,947)	-69.0%
	Contracted Transportation Services for										
2553	Students with Disabilities	General Operating	\$	6,222,699	\$	6,000,000	\$	4,000,000	\$	(2,000,000)	-33.3%
2558	Non-Allowable Transportation Expenses	General Operating	\$	609,955	\$	500,000	\$	461,600	\$	(38,400)	-7.7%
		State & Federal Grants	\$	785,850	\$	-	\$	-	\$	-	-
	Early Childhood Special Education										
2559	Transportation	State & Federal Grants	\$	1,817,518	\$	1,026,327	\$	1,098,103	\$	71,776	7.0%
2561	Food Service Area Direction	Food Service	\$	17,066,574	\$	-	\$	898,814	\$	898,814	-
		Local Grants	\$	1,994	\$	-	\$	-	\$	-	-
		State & Federal Grants	\$	3,813	\$	-	\$	-	\$	-	-
	Food Preparation and Dispensing										
2562	Services	Food Service	\$	1,714,458	\$	-	\$	-	\$	-	-
		General Operating	\$	39,159	\$	-	\$	-	\$	-	-
2569	Other Food Services	Food Service	\$	24,513	\$	17,814,165	\$	19,731,031	\$	1,916,866	10.8%
2572	Purchasing Services	General Operating	\$	671,446	\$	639,766	\$	683,131	\$	43,366	6.8%

Expenditures by Function, Function Description, Budget Category									
Function		Function Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change		Variance
			State & Federal Grants	\$ 106,192	\$ -	\$ -	\$ -		-
2573	Warehousing and Distributing Services	General Operating	\$	245,741	\$ 343,968	\$ 408,635	\$ 64,668		18.8%
		State & Federal Grants	\$	9,285	\$ -	\$ -	\$ -		-
2611	Central Office Service Area Direction	General Operating	\$	(2,135)	\$ -	\$ -	\$ -		-
2623	Evaluation Services	General Operating	\$	165,876	\$ 76,563	\$ 187,390	\$ 110,827		144.8%
	Other Planning, Research, Development, and Evaluation Services	General Operating	\$	2,538,837	\$ 2,187,742	\$ 2,395,706	\$ 207,964		9.5%
		State & Federal Grants	\$	32,239	\$ -	\$ -	\$ -		-
2631	Information Services Area Direction	General Operating	\$	283,751	\$ 222,886	\$ 3,300	\$ (219,586)		-98.5%
		State & Federal Grants	\$	5,510	\$ -	\$ -	\$ -		-
2632	Internal Information Services	General Operating	\$	93,546	\$ 105,014	\$ 301,994	\$ 196,980		187.6%
		State & Federal Grants	\$	5,527	\$ -	\$ -	\$ -		-
2633	Public Information Services	General Operating	\$	1,107,291	\$ 1,204,616	\$ 1,253,032	\$ 48,417		4.0%
		State & Federal Grants	\$	16,578	\$ -	\$ -	\$ -		-
2642	Recruitment and Placement Services	General Operating	\$	27,186	\$ 5,448	\$ 5,000	\$ (448)		-8.2%
2643	Human Resource Services	General Operating	\$	3,876,831	\$ 3,720,332	\$ 7,862,289	\$ 4,141,958		111.3%
		State & Federal Grants	\$	919,329	\$ -	\$ -	\$ -		-
2691	Other Support Services - Central	General Operating	\$	160,371	\$ 4,335,682	\$ 271,333	\$ (4,064,349)		-93.7%
		Local Grants	\$	40		\$ 250	\$ 250		-
		State & Federal Grants	\$	63,725	\$ -	\$ -	\$ -		-
2911	Other Supporting Services	General Operating	\$	(11,809)	\$ -	\$ -	\$ -		-
3111	Community Services Area Direction	General Operating	\$	406,284	\$ 219,472	\$ 90,639	\$ (128,832)		-58.7%
		State & Federal Grants	\$	137,353	\$ -	\$ -	\$ -		-
3511	Early Childhood Program	General Operating	\$	551,532	\$ 686,798	\$ 1,031,585	\$ 344,788		50.2%
		Local Grants	\$	15,883	\$ -	\$ 114,965	\$ 114,965		-
		State & Federal Grants	\$	298,467	\$ -	\$ 74,435	\$ 74,435		-
3512	Early Childhood Instruction	General Operating	\$	5,532,608	\$ 6,268,856	\$ 5,032,496	\$ (1,236,360)		-19.7%
		State & Federal Grants	\$	4,558,330	\$ 3,865,921	\$ 3,607,603	\$ (258,317)		-6.7%
	Homeless and Other Disadvantage								
3611	Student Actives Services	General Operating	\$	34,534	\$ 39,240	\$ 39,600	\$ 360		0.9%
		State & Federal Grants	\$	426,904	\$ 200,302	\$ 455,693	\$ 255,391		127.5%
3711	Non-Public School Students' Services	General Operating	\$	3,982	\$ -	\$ -	\$ -		-
		State & Federal Grants	\$	222,166	\$ 637,035	\$ 668,192	\$ 31,157		4.9%
3812	Afterschool Program	General Operating	\$	222	\$ -	\$ 1,840,912	\$ 1,840,912		-

Expenditures by Function, Function Description, Budget Category														
Function		Function Description		Budget Category		FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance				
3912	Parental Involvement		Local Grants				\$ -	\$ 36,767	\$ 36,767	-				
			State & Federal Grants	\$	4,094,383	\$	-	\$ 390,190	\$ 390,190	-				
			General Operating	\$	99	\$	-	\$ 100,000	\$ 100,000	-				
			State & Federal Grants	\$	2,065,426	\$	2,055,670	\$ 2,163,238	\$ 107,568	5.2%				
4031	Architecture, Engineering and Legal Services			Prop S	\$	1,557,755	\$	8,000,000	\$	2,600,000	\$	(5,400,000)	-67.5%	
4051	Building Acquisition, Construction and Improvements Services			Prop S	\$	11,608,307	\$	90,000,000	\$	19,274,196	\$	(70,725,804)	-78.6%	
			State & Federal Grants				\$ -	\$	300,000	\$	300,000			
5111	Principal - Bonded Indebtedness		Debt Service	\$	12,385,000	\$	27,749,970	\$	23,564,000	\$	(4,185,970)	-15.1%		
5211	Interest - Bonded Indebtedness		Debt Service	\$	17,276,769	\$	8,232,030	\$	12,349,383	\$	4,117,353	50.0%		
5311	Fees - Bonded Indebtedness		Debt Service	\$	1,801	\$	18,000	\$	15,000	\$	(3,000)	-16.7%		
Grand Total				\$	493,119,812	\$	576,096,670	\$	493,599,851	\$	(82,496,819)	-14.3%		

Expenditures by Object, Object Description, and Budget Category								
Object Code	Object Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance	
611101	Teachers Salaries Certified	General Operating	\$ 72,460,093	\$ 84,246,724	\$ 83,515,101	\$ (731,623)	-0.9%	
		Local Grants	\$ 2,363,780	\$ 83,161	\$ 947,851	\$ 864,689	1039.8%	
		State & Federal Grants	\$ 10,471,533	\$ 4,038,303	\$ 4,388,921	\$ 350,619	8.7%	
611102	Certificated Regular Salary	General Operating	\$ 15,525,058	\$ 17,568,329	\$ 18,230,859	\$ 662,530	3.8%	
		Local Grants	\$ 210,280	\$ 424,126	\$ 346,780	\$ (77,346)	-18.2%	
		State & Federal Grants	\$ 8,072,571	\$ 6,820,008	\$ 6,359,676	\$ (460,332)	-6.7%	
611201	Admin Salaries Certified	General Operating	\$ 14,691,228	\$ 16,317,214	\$ 16,385,244	\$ 68,031	0.4%	
		Local Grants	\$ 77,711	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 965,289	\$ 622,687	\$ 564,495	\$ (58,192)	-9.3%	
611202	Admin Sal Cert Supp Serv	General Operating	\$ 258,842	\$ 249,029	\$ 211,326	\$ (37,704)	-15.1%	
		State & Federal Grants	\$ 9,200	\$ 10,140	\$ 14,967	\$ 4,827	47.6%	
612102	Reg Teacher Performing as Sub	General Operating	\$ 350,919	\$ -	\$ -	\$ -	-	
612104	Sub-Teachers	General Operating	\$ 7,886,548	\$ 6,442,658	\$ 6,835,545	\$ 392,887	6.1%	
		State & Federal Grants	\$ 521,900	\$ -	\$ -	\$ -	-	
612201	Other Part-Time Salaries	General Operating	\$ 96,932	\$ -	\$ -	\$ -	-	
612203	Other P/T Sal Support	General Operating	\$ 1,239,833	\$ 606,722	\$ 30,450	\$ (576,272)	-95.0%	
613101	Extra Service Pay	Food Service	\$ 57,451	\$ -	\$ -	\$ -	-	
		General Operating	\$ 2,052,768	\$ 2,774,970	\$ 3,517,912	\$ 742,941	26.8%	
		Local Grants	\$ 56,406	\$ 2,000,000	\$ 340,917	\$ (1,659,083)	-83.0%	
		State & Federal Grants	\$ 3,392,655	\$ -	\$ 325,102	\$ 325,102	-	
613102	Extra Service - Profess Dev	General Operating	\$ 606,344	\$ 335,152	\$ 422,950	\$ 87,798	26.2%	
		Local Grants	\$ 115,364	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 252,842	\$ -	\$ -	\$ -	-	
613103	Extra Service - Security	General Operating	\$ 85,001	\$ 32,987	\$ 34,651	\$ 1,664	5.0%	
613104	Summer School - Teacher	General Operating	\$ 2,874,492	\$ 1,800,000	\$ 1,196,000	\$ (604,000)	-33.6%	
613105	Summer School - Administrator	General Operating	\$ 235,572	\$ 750,000	\$ 150,000	\$ (600,000)	-80.0%	
613106	Summer Classified Salary	General Operating	\$ -	\$ 1,200,000	\$ -	\$ (1,200,000)	-100.0%	
613119	Extra Service Awards	Local Grants	\$ 1,000	\$ -	\$ -	\$ -	-	
613120	Extra Serv-Nat'l Bd Cert.	General Operating	\$ 32,500	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 5,000	\$ -	\$ -	\$ -	-	
615101	Classified Admin Salary	Food Service	\$ 108,117	\$ 140,000	\$ 147,000	\$ 7,000	5.0%	
		General Operating	\$ 4,930,319	\$ 5,128,522	\$ 5,084,549	\$ (43,973)	-0.9%	
		Local Grants	\$ -	\$ 151,541	\$ -	\$ (151,541)	-100.0%	
		State & Federal Grants	\$ 566,050	\$ 154,750	\$ 425,656	\$ 270,906	175.1%	
615102	Classified Secr & Clerical Sal	General Operating	\$ 5,308,794	\$ 5,908,619	\$ 5,644,160	\$ (264,459)	-4.5%	
		State & Federal Grants	\$ 640,273	\$ 155,331	\$ 104,995	\$ (50,336)	-32.4%	
615103	Classified Prof & Technicl Sal	Food Service	\$ 56,980	\$ 65,000	\$ 68,250	\$ 3,250	5.0%	
		General Operating	\$ 6,082,407	\$ 7,600,723	\$ 11,310,913	\$ 3,710,191	48.8%	

Expenditures by Object, Object Description, and Budget Category								
Object Code		Object Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance
615104	Teacher Aides	Local Grants		\$ 58,239	\$ -	\$ -	\$ -	-
		Prop S		\$ 123,880	\$ 205,040	\$ -	\$ (205,040)	-100.0%
		State & Federal Grants		\$ 2,478,395	\$ 1,285,115	\$ 1,287,999	\$ 2,884	0.2%
		Prop S 2025		\$ -	\$ -	\$ 197,924	\$ 197,924	-
		General Operating		\$ 1,302,975	\$ 1,488,336	\$ 1,816,930	\$ 328,594	22.1%
615105	Custodial & Maintenance Salary	State & Federal Grants		\$ 2,262,449	\$ 2,064,201	\$ 2,196,496	\$ 132,295	6.4%
		General Operating		\$ 6,920,715	\$ 8,842,354	\$ 9,521,644	\$ 679,290	7.7%
615106	Mechanics/Trade Cost Distrib	State & Federal Grants		\$ 671,050	\$ -	\$ -	\$ -	-
		General Operating		\$ 2,997,529	\$ 3,244,394	\$ 3,861,755	\$ 617,361	19.0%
615107	Safety Officers	State & Federal Grants		\$ 170,050	\$ -	\$ -	\$ -	-
		General Operating		\$ 5,401,187	\$ 5,802,920	\$ 5,841,800	\$ 38,881	0.7%
615108	Secretary/Clerical Sal OT	State & Federal Grants		\$ 518,050	\$ -	\$ -	\$ -	-
		General Operating		\$ 200,158	\$ 16,000	\$ -	\$ (16,000)	-100.0%
615112	Prof & Tech Sal Over Time	State & Federal Grants		\$ 108,136	\$ -	\$ -	\$ -	-
		Food Service		\$ 1,890	\$ 5,000	\$ 9,221	\$ 4,221	84.4%
615113	Non-instructional Teacher Aide	General Operating		\$ 58,774	\$ 6,400	\$ -	\$ (6,400)	-100.0%
		State & Federal Grants		\$ 7,230	\$ -	\$ -	\$ -	-
		Food Service		\$ 1,744	\$ -	\$ -	\$ -	-
		General Operating		\$ 157,879	\$ -	\$ -	\$ -	-
		Local Grants		\$ 312	\$ -	\$ -	\$ -	-
615115	Custodial Maintenance OT	State & Federal Grants		\$ 603,819	\$ -	\$ -	\$ -	-
		General Operating		\$ 524,620	\$ 500,000	\$ -	\$ (500,000)	-100.0%
615116	Mechanical/Trade Over Time	General Operating		\$ 41,075	\$ 40,000	\$ -	\$ (40,000)	-100.0%
615117	Safety Officers Over Time	General Operating		\$ 740,846	\$ 650,000	\$ -	\$ (650,000)	-100.0%
		State & Federal Grants		\$ 10,126	\$ -	\$ -	\$ -	-
615118	Non-Certified Salary-Summer	General Operating		\$ -	\$ -	\$ 900,000	\$ 900,000	-
615201	Instructional Aides Salaries	General Operating		\$ 7,533,531	\$ 8,930,301	\$ 7,929,916	\$ (1,000,385)	-11.2%
		Local Grants		\$ 31,086	\$ 32,796	\$ 6,900	\$ (25,896)	-79.0%
		State & Federal Grants		\$ 2,526,464	\$ 1,614,364	\$ 1,810,099	\$ 195,734	12.1%
615301	Classified Substitute Salaries	General Operating		\$ 54,353	\$ 111,275	\$ -	\$ (111,275)	-100.0%
616101	Temp Sal Discretionary	General Operating		\$ 18,917	\$ -	\$ 5	\$ 5	-
		State & Federal Grants		\$ 275,476	\$ -	\$ 525,617	\$ 525,617	-
616102	Temp Sal Non-Discretionary	General Operating		\$ 403,429	\$ 767,910	\$ -	\$ (767,910)	-100.0%
		State & Federal Grants		\$ 125,305	\$ -	\$ -	\$ -	-
616103	Summer School Non-Cert	General Operating		\$ 836,851	\$ -	\$ -	\$ -	-
621101	Cert Retirement Contr	Food Service		\$ -	\$ 39,527	\$ -	\$ (39,527)	-100.0%
		General Operating		\$ 13,708,774	\$ 17,161,935	\$ 19,801,338	\$ 2,639,404	15.4%
		Local Grants		\$ 230,051	\$ 33,620	\$ -	\$ (33,620)	-100.0%

Expenditures by Object, Object Description, and Budget Category											
Object Code		Object Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance			
622101	Non Cert Retirement Contrib	State & Federal Grants	\$	1,340,929	\$	1,762,491	\$	1,491,345	\$	(271,146)	-15.4%
		Food Service	\$	19,487	\$	-	\$	41,504	\$	41,504	-
		General Operating	\$	5,342,512	\$	8,556,121	\$	6,557,708	\$	(1,998,413)	-23.4%
		Local Grants	\$	11,204	\$	70,124	\$	27,894	\$	(42,229)	-60.2%
		Prop S	\$	14,478	\$	30,756	\$	-	\$	(30,756)	-100.0%
623101	Old Age, Surv and Disabil Ins	State & Federal Grants	\$	797,229	\$	749,645	\$	1,197,765	\$	448,121	59.8%
		Prop S 2025	\$	-	\$	-	\$	29,689	\$	29,689	-
		Food Service	\$	13,889	\$	16,799	\$	17,886	\$	1,087	6.5%
		General Operating	\$	9,874,556	\$	10,753,949	\$	10,900,040	\$	146,091	1.4%
		Local Grants	\$	129,821	\$	166,881	\$	24,139	\$	(142,742)	-85.5%
623201	Medicare	Prop S	\$	7,465	\$	12,712	\$	-	\$	(12,712)	-100.0%
		State & Federal Grants	\$	2,111,435	\$	1,039,424	\$	1,073,284	\$	33,860	3.3%
		Prop S 2025	\$	-	\$	-	\$	12,271	\$	12,271	-
		Food Service	\$	3,248	\$	6,368	\$	6,854	\$	486	7.6%
		General Operating	\$	2,313,043	\$	2,515,023	\$	2,549,188	\$	34,165	1.4%
623202	Medicare-Discretionary	Local Grants	\$	30,361	\$	39,029	\$	16,066	\$	(22,963)	-58.8%
		Prop S	\$	1,746	\$	2,973	\$	-	\$	(2,973)	-100.0%
		State & Federal Grants	\$	493,882	\$	243,091	\$	250,757	\$	7,666	3.2%
		Prop S 2025	\$	-	\$	-	\$	2,870	\$	2,870	-
		State & Federal Grants	\$	57	\$	-	\$	-	\$	-	-
624101	Group Med Insurance	Food Service	\$	20,238	\$	20,000	\$	21,000	\$	1,000	5.0%
		General Operating	\$	28,019,612	\$	30,063,000	\$	36,117,393	\$	6,054,393	20.1%
		Local Grants	\$	307,590	\$	100,000	\$	36,000	\$	(64,000)	-64.0%
		Prop S	\$	14,199	\$	20,000	\$	-	\$	(20,000)	-100.0%
		State & Federal Grants	\$	3,103,899	\$	2,859,000	\$	3,824,820	\$	965,820	33.8%
		Prop S 2025	\$	-	\$	-	\$	24,000	\$	24,000	-
624102	Group Dent Insurance	Food Service	\$	581	\$	608	\$	638	\$	30	4.9%
		General Operating	\$	824,617	\$	913,915	\$	915,618	\$	1,702	0.2%
		Local Grants	\$	8,820	\$	3,040	\$	912	\$	(2,128)	-70.0%
		Prop S	\$	406	\$	608	\$	-	\$	(608)	-100.0%
		State & Federal Grants	\$	90,968	\$	86,990	\$	97,671	\$	10,681	12.3%
624103	Group Life Insurance	Prop S 2025	\$	-	\$	-	\$	608	\$	608	-
		Food Service	\$	216	\$	208	\$	218	\$	10	4.8%
		General Operating	\$	303,264	\$	312,655	\$	313,238	\$	582	0.2%
		Local Grants	\$	3,282	\$	1,040	\$	312	\$	(728)	-70.0%
		Prop S	\$	149	\$	208	\$	-	\$	(208)	-100.0%
		State & Federal Grants	\$	33,404	\$	29,760	\$	33,414	\$	3,654	12.3%
		Prop S 2025	\$	-	\$	-	\$	208	\$	208	-

Expenditures by Object, Object Description, and Budget Category										
Object Code		Object Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance		
624104	Vision Insurance	Food Service	\$	34	\$	36	\$	2	5.6%	
		General Operating	\$	48,815	\$	54,113	\$	101	0.2%	
		Local Grants	\$	513	\$	180	\$	(126)	-70.0%	
		Prop S	\$	23	\$	36	\$	(36)	-100.0%	
		State & Federal Grants	\$	5,396	\$	5,151	\$	632	12.3%	
		Prop S 2025	\$	-	\$	-	\$	36	-	
624105	STD Insurance	Food Service	\$	491	\$	504	\$	25	5.0%	
		General Operating	\$	549,436	\$	757,588	\$	1,411	0.2%	
		Local Grants	\$	6,123	\$	2,520	\$	(1,764)	-70.0%	
		Prop S	\$	290	\$	504	\$	(504)	-100.0%	
		State & Federal Grants	\$	60,332	\$	72,110	\$	8,854	12.3%	
		Prop S 2025	\$	-	\$	-	\$	504	-	
624106	LTD Insurance	Food Service	\$	379	\$	346	\$	17	4.9%	
		General Operating	\$	479,873	\$	520,090	\$	969	0.2%	
		Local Grants	\$	5,512	\$	1,730	\$	(1,211)	-70.0%	
		Prop S	\$	229	\$	346	\$	(346)	-100.0%	
		State & Federal Grants	\$	53,382	\$	49,504	\$	6,078	12.3%	
		Prop S 2025	\$	-	\$	-	\$	346	-	
626101	W/C & Unemploy Comp - FTE	Food Service	\$	6,560	\$	6,368	\$	434	6.8%	
		General Operating	\$	4,850,645	\$	5,030,073	\$	67,905	1.3%	
		Local Grants	\$	63,112	\$	78,057	\$	(57,232)	-73.3%	
		Prop S	\$	3,593	\$	5,946	\$	(5,946)	-100.0%	
		State & Federal Grants	\$	1,003,920	\$	486,182	\$	15,442	3.2%	
		Prop S 2025	\$	-	\$	-	\$	5,740	-	
631101	Purchased Instructional Servic	General Operating	\$	4,358,446	\$	4,319,250	\$	65,388	1.5%	
		Local Grants	\$	-	\$	-	\$	25,130	-	
		State & Federal Grants	\$	1,151,195	\$	1,500,000	\$	-	(1,500,000)	-100.0%
631201	Instructional Prog Impr Srv	Food Service	\$	199	\$	-	\$	-	-	
		General Operating	\$	322,744	\$	236,706	\$	254,981	18,275	7.7%
		Local Grants	\$	867,252	\$	-	\$	195,922	195,922	-
		State & Federal Grants	\$	980,281	\$	1,015,446	\$	983,192	(32,254)	-3.2%
631301	Pupil Services	General Operating	\$	6,961,387	\$	2,554,150	\$	3,335,416	781,266	30.6%
		Local Grants	\$	1,000	\$	-	\$	-	-	-
		State & Federal Grants	\$	7,091,659	\$	6,356,875	\$	2,040,775	(4,316,100)	-67.9%
631401	Staff Services	General Operating	\$	2,089,320	\$	436,530	\$	2,283,155	1,846,625	423.0%
		State & Federal Grants	\$	308,353	\$	-	\$	-	-	-
631501	Audit & Account Svc	General Operating	\$	224,600	\$	290,100	\$	290,100	-	0.0%
631601	Data Processing&Tech Services	General Operating	\$	1,022,060	\$	1,778,653	\$	644,153	(1,134,500)	-63.8%

Expenditures by Object, Object Description, and Budget Category								
Object Code		Object Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance
			State & Federal Grants	\$ 346,522	\$ -	\$ -	\$ -	-
631701	Legal Services		General Operating	\$ 1,858,570	\$ 1,360,000	\$ 510,000	\$ (850,000)	-62.5%
631801	Election Services		General Operating	\$ -	\$ 2,000	\$ 200,000	\$ 198,000	9900.0%
631902	Other Prof & Tech		General Operating	\$ 5,608,627	\$ 12,188,337	\$ 4,270,540	\$ (7,917,797)	-65.0%
			Local Grants	\$ 210,514	\$ 107,181	\$ 342,928	\$ 235,747	220.0%
			Prop S	\$ 5,456,417	\$ -	\$ -	\$ -	-
			State & Federal Grants	\$ 920,613	\$ 28,491	\$ 661,314	\$ 632,823	2221.2%
			Prop S 2025	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	-
633101	Cleaning Services		General Operating	\$ 26,890	\$ 3,000	\$ 2,000	\$ (1,000)	-33.3%
			State & Federal Grants	\$ 3,047	\$ -	\$ -	\$ -	-
633201	Contracted Repairs		Food Service	\$ -	\$ -	\$ 173,342	\$ 173,342	-
			General Operating	\$ 1,728,332	\$ 4,434,500	\$ 5,356,200	\$ 921,700	20.8%
			Prop S	\$ 1,287,103	\$ -	\$ -	\$ -	-
			State & Federal Grants	\$ 5,869,246	\$ -	\$ -	\$ -	-
633202	Repair Maintenance Other		Food Service	\$ -	\$ 1,000	\$ 1,365	\$ 365	36.5%
			General Operating	\$ 2,931,770	\$ 933,779	\$ 1,618,802	\$ 685,023	73.4%
			Local Grants	\$ 6,731	\$ -	\$ -	\$ -	-
			Prop S	\$ 4,278,590	\$ -	\$ -	\$ -	-
			State & Federal Grants	\$ 392,281	\$ 14,956	\$ 5,000	\$ (9,956)	-66.6%
			Prop S 2025	\$ -	\$ -	\$ 125,804	\$ 125,804	-
633301	Rental Land & Building		State & Federal Grants	\$ -	\$ 188	\$ -	\$ (188)	-100.0%
633401	Rentals-Equipment		General Operating	\$ 424,231	\$ 563,781	\$ 580,060	\$ 16,279	2.9%
			State & Federal Grants	\$ 291	\$ -	\$ -	\$ -	-
633501	Water Service		General Operating	\$ 326,177	\$ 279,068	\$ 279,068	\$ (0)	0.0%
633502	Sewer Service		General Operating	\$ 810,756	\$ 868,105	\$ 868,104	\$ (1)	0.0%
633601	Trash		General Operating	\$ 301,381	\$ 2,875,000	\$ 400,000	\$ (2,475,000)	-86.1%
			Prop S	\$ 469,410	\$ -	\$ -	\$ -	-
633701	Tech Repairs & Maint		General Operating	\$ 748,930	\$ 504,900	\$ 1,827,926	\$ 1,323,026	262.0%
			Local Grants	\$ 400	\$ -	\$ -	\$ -	-
			State & Federal Grants	\$ 111,549	\$ -	\$ -	\$ -	-
633801	Rentals of Computers and Relat		General Operating	\$ 296,792	\$ 300,000	\$ 306,000	\$ 6,000	2.0%
633901	Property Services		General Operating	\$ 137,842	\$ 185,000	\$ 235,000	\$ 50,000	27.0%
634101	Contract Trans To-From School		General Operating	\$ 18,295,965	\$ 32,075,074	\$ 25,577,835	\$ (6,497,240)	-20.3%
			State & Federal Grants	\$ 844,129	\$ 400,000	\$ 124,053	\$ (275,947)	-69.0%
634102	Contracted Transportation-SPED		General Operating	\$ 5,912,565	\$ 6,000,000	\$ 4,000,000	\$ (2,000,000)	-33.3%
634103	ECSE Transportation		State & Federal Grants	\$ 1,751,884	\$ 1,026,327	\$ 1,098,103	\$ 71,776	7.0%
634104	SPED Transportation - Summer		General Operating	\$ 783,998	\$ -	\$ -	\$ -	-
634105	ECSE Transportation - Summer		State & Federal Grants	\$ 65,634	\$ -	\$ -	\$ -	-

Expenditures by Object, Object Description, and Budget Category								
Object Code	Object Description	Budget Category	FY2024	FY2025	FY2026	Dollar Amount	Variance	
			Actual	Board Approved 6/2024	Proposed	Change		
634201	Cntr Ppl Trnsp-Field Trip	General Operating	\$ 527,746	\$ 500,400	\$ 518,259	\$ 17,859	3.6%	
		Local Grants	\$ 908	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 16,172	\$ 750	\$ -	\$ (750)	-100.0%	
634202	Contr Transp Other	General Operating	\$ 590	\$ -	\$ -	\$ -	-	
634203	Contracted Transp After School	General Operating	\$ 922,138	\$ 914,300	\$ 904,240	\$ (10,060)	-1.1%	
		State & Federal Grants	\$ 54,300	\$ -	\$ -	\$ -	-	
634204	Other Transp -Bus Passes	General Operating	\$ 70,289	\$ 508,000	\$ 461,600	\$ (46,400)	-9.1%	
		State & Federal Grants	\$ 1,643	\$ 125	\$ -	\$ (125)	-100.0%	
634301	Out of Town Travel & Conf Exp	Food Service	\$ 4,567	\$ 1,000	\$ 1,785	\$ 785	78.5%	
		General Operating	\$ 471,492	\$ 470,150	\$ 365,888	\$ (104,263)	-22.2%	
		Local Grants	\$ 73,925	\$ 30,000	\$ 30,000	\$ -	0.0%	
		State & Federal Grants	\$ 421,131	\$ 144,185	\$ 94,400	\$ (49,785)	-34.5%	
634302	Meeting Expenses	General Operating	\$ 627,031	\$ 446,942	\$ 654,527	\$ 207,585	46.4%	
		Local Grants	\$ 20,217	\$ 25,000	\$ 41,215	\$ 16,215	64.9%	
		State & Federal Grants	\$ 7,339	\$ 900	\$ -	\$ (900)	-100.0%	
634303	Vehicle Expense	General Operating	\$ 194	\$ -	\$ 185,220	\$ 185,220	-	
634304	Mileage	Food Service	\$ 676	\$ 500	\$ -	\$ (500)	-100.0%	
		General Operating	\$ 58,013	\$ 83,063	\$ 105,583	\$ 22,520	27.1%	
		State & Federal Grants	\$ 1,008	\$ 2,135	\$ 6,000	\$ 3,865	181.0%	
634305	In-Town Workshops	General Operating	\$ 29,589	\$ 174,438	\$ 149,515	\$ (24,923)	-14.3%	
		State & Federal Grants	\$ 7,295	\$ 5,000	\$ 5,000	\$ -	0.0%	
634306	PHL Student & Coaches Travel	General Operating	\$ 96,480	\$ 100,000	\$ 110,000	\$ 10,000	10.0%	
		Local Grants	\$ 31,062	\$ 6,515	\$ 200,000	\$ 193,485	2969.8%	
634903	Transportation NOC	General Operating	\$ 594	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 16,192	\$ -	\$ -	\$ -	-	
634904	Field Trip Admission	General Operating	\$ 44,599	\$ -	\$ -	\$ -	-	
634906	Non Prof Development Travel	General Operating	\$ 13,087	\$ 24,250	\$ 29,250	\$ 5,000	20.6%	
		State & Federal Grants	\$ 62,395	\$ 750	\$ 143,361	\$ 142,611	19014.7%	
635101	Property Incl Boiler Insur	General Operating	\$ 1,629,963	\$ 2,237,915	\$ 1,600,000	\$ (637,915)	-28.5%	
635102	Vehicle Insurance	General Operating	\$ 231,599	\$ 233,275	\$ 233,275	\$ -	0.0%	
635201	Athletic Insurance	General Operating	\$ 16,219	\$ 40,084	\$ 40,084	\$ -	0.0%	
635202	Employee Pers Liab Insurance	General Operating	\$ 15,383	\$ 59,000	\$ 55,000	\$ (4,000)	-6.8%	
635203	Worker's Compensation Program	General Operating	\$ 420,284	\$ -	\$ 495,000	\$ 495,000	-	
635301	Employee Fidelity Insurance	General Operating	\$ 334,773	\$ 495,299	\$ 495,299	\$ -	0.0%	
635901	Legal Settlements	General Operating	\$ 186,875	\$ 250,000	\$ 3,500,000	\$ 3,250,000	1300.0%	
636101	Communications	General Operating	\$ 4,733,872	\$ 4,538,550	\$ 1,608,500	\$ (2,930,050)	-64.6%	
		Local Grants	\$ 491	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 9,002	\$ 1,250	\$ -	\$ (1,250)	-100.0%	

Expenditures by Object, Object Description, and Budget Category								
Object Code	Object Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance	
636102	Postage	General Operating	\$ 45,622	\$ 312,920	\$ 23,874	\$ (289,046)	-92.4%	
		State & Federal Grants	\$ 23,162	\$ 621	\$ -	\$ (621)	-100.0%	
636201	Advertising-Recr/Announce	General Operating	\$ 576,515	\$ 681,779	\$ 647,027	\$ (34,752)	-5.1%	
		State & Federal Grants	\$ (10,201)	\$ 5,670	\$ -	\$ (5,670)	-100.0%	
636301	Printing & Binding	Food Service	\$ -	\$ 300	\$ -	\$ (300)	-100.0%	
		General Operating	\$ 5,685	\$ 45,656	\$ 37,500	\$ (8,156)	-17.9%	
637101	Memberships & Dues	Food Service	\$ 493	\$ 1,000	\$ 845	\$ (155)	-15.5%	
		General Operating	\$ 351,884	\$ 467,958	\$ 448,596	\$ (19,362)	-4.1%	
		State & Federal Grants	\$ 4,636	\$ 3,131	\$ 5,000	\$ 1,869	59.7%	
639101	Licenses, Fees and Permits	Food Service	\$ 5,880	\$ 3,600	\$ 2,641	\$ (959)	-26.6%	
		General Operating	\$ 35,260	\$ 297,695	\$ 541,878	\$ 244,183	82.0%	
		Local Grants	\$ 1,740	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 309,882	\$ 23,848	\$ 9,000	\$ (14,848)	-62.3%	
639102	Cash Pick-Up Services	General Operating	\$ 3,705	\$ -	\$ -	\$ -	-	
639103	Field Trip Admission	General Operating	\$ 13,078	\$ -	\$ -	\$ -	-	
		Local Grants	\$ 3,418	\$ -	\$ -	\$ -	-	
639104	Food Service Contractual	Food Service	\$ 16,183,771	\$ 17,000,000	\$ 18,427,981	\$ 1,427,981	8.4%	
		General Operating	\$ 9,564	\$ 15,000	\$ 15,000	\$ -	0.0%	
639801	Operating Supplement	General Operating	\$ -	\$ 633,200	\$ -	\$ (633,200)	-100.0%	
		Local Grants	\$ 472,558	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 395,926	\$ 142,244	\$ 471,913	\$ 329,669	231.8%	
639806	Other Unclassified	General Operating	\$ 7,374	\$ -	\$ -	\$ -	-	
641101	General Supplies	Food Service	\$ 4,659	\$ 5,000	\$ 276,211	\$ 271,211	5424.2%	
		General Operating	\$ 1,885,234	\$ 9,234,393	\$ 11,402,542	\$ 2,168,149	23.5%	
		Local Grants	\$ 90,355	\$ 1,675,084	\$ 544,530	\$ (1,130,554)	-67.5%	
		Prop S	\$ 1,949	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 3,993,084	\$ 878,453	\$ 3,895,770	\$ 3,017,317	343.5%	
641102	Standardized Tests	General Operating	\$ 1,546,281	\$ 825,000	\$ 987,687	\$ 162,687	19.7%	
		State & Federal Grants	\$ 271,208	\$ 21,237	\$ 5,500	\$ (15,737)	-74.1%	
641103	Operational Supplies-Job Cost	General Operating	\$ 1,371,616	\$ 2,329,000	\$ 2,659,108	\$ 330,108	14.2%	
		State & Federal Grants	\$ 1,939,381	\$ -	\$ -	\$ -	-	
641104	Trophies/Awards/Incentives	General Operating	\$ 565,395	\$ 446,628	\$ 489,839	\$ 43,212	9.7%	
		Local Grants	\$ 8,703	\$ 251,325	\$ 263,282	\$ 11,957	4.8%	
		State & Federal Grants	\$ 8,282	\$ -	\$ -	\$ -	-	
641105	Uniforms	General Operating	\$ 499,696	\$ 378,085	\$ 339,121	\$ (38,964)	-10.3%	
		Local Grants	\$ 8,662	\$ -	\$ -	\$ -	-	
		State & Federal Grants	\$ 54,184	\$ 582	\$ -	\$ (582)	-100.0%	
641108	Instructional Supplies	General Operating	\$ 4,636,497	\$ 44,000	\$ 273,900	\$ 229,900	522.5%	

Expenditures by Object, Object Description, and Budget Category								
Object Code		Object Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance
641109	Furn. Under \$1,000	State & Federal Grants	\$	453,085	\$ 2,784	\$ -	\$ (2,784)	-100.0%
		Food Service	\$	-	\$ -	\$ 29,719	\$ 29,719	-
		General Operating	\$	1,432,116	\$ 1,042,366	\$ 1,299,765	\$ 257,399	24.7%
		Local Grants	\$	1,143	\$ -	\$ 50,000	\$ 50,000	-
641201	Computers,laptops & iPads<\$1K	State & Federal Grants	\$	523,977	\$ 12,787	\$ -	\$ (12,787)	-100.0%
		Food Service	\$	-	\$ 1,000	\$ 1,418	\$ 418	41.8%
		General Operating	\$	364,417	\$ 3,150,291	\$ 1,332,093	\$ (1,818,198)	-57.7%
		Local Grants	\$	408	\$ 10,700	\$ 21,600	\$ 10,900	101.9%
641202	Technology Supplies	State & Federal Grants	\$	7,797,718	\$ 234,738	\$ 40,000	\$ (194,738)	-83.0%
		Food Service	\$	1,111	\$ -	\$ 420	\$ 420	-
		General Operating	\$	460,157	\$ 1,558,181	\$ 1,418,503	\$ (139,678)	-9.0%
		Local Grants	\$	7,135	\$ 62,000	\$ 99,485	\$ 37,485	60.5%
641203	Mirco software	Prop S	\$	1,324	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$	2,264,761	\$ 359,306	\$ 456,500	\$ 97,194	27.1%
		General Operating	\$	-	\$ -	\$ 1,041,744	\$ 1,041,744	-
643101	T/Books Direct Purchase	General Operating	\$	65,592	\$ 4,000,000	\$ 2,585,000	\$ (1,415,000)	-35.4%
643102	W/Book-Direct Purchase	State & Federal Grants	\$	164,664	\$ 9,608	\$ -	\$ (9,608)	-100.0%
		General Operating	\$	-	\$ 261,000	\$ 261,000	\$ -	0.0%
644101	Library Books	State & Federal Grants	\$	3,143	\$ -	\$ -	\$ -	-
		General Operating	\$	194,540	\$ 232,500	\$ 232,500	\$ -	0.0%
645101	Periodicals	State & Federal Grants	\$	4,544,200	\$ -	\$ -	\$ -	-
		General Operating	\$	237	\$ 1,000	\$ 1,250	\$ 250	25.0%
647112	Fresh Fruits and Vegetables	State & Federal Grants	\$	10,840	\$ 2,250	\$ -	\$ (2,250)	-100.0%
		Food Service	\$	566,151	\$ 500,000	\$ 525,000	\$ 25,000	5.0%
648101	Electric Service	General Operating	\$	6,271,799	\$ 5,531,381	\$ 5,531,381	\$ (0)	0.0%
648201	Natural Gas Service	General Operating	\$	1,351,399	\$ 2,205,198	\$ 2,205,198	\$ (0)	0.0%
649101	Equipment < \$1,000	Food Service	\$	10,260	\$ -	\$ 701,798	\$ 701,798	-
		General Operating	\$	63,650	\$ 19,620	\$ 59,807	\$ 40,187	204.8%
		Local Grants	\$	538	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$	706,673	\$ 12,508	\$ 22,000	\$ 9,492	75.9%
649102	Software-Microcomputer	General Operating	\$	3,999	\$ -	\$ -	\$ -	-
652102	Land & Building Improvement	General Operating	\$	617,047	\$ 507,000	\$ 1,007,000	\$ 500,000	98.6%
		Prop S	\$	12,504,030	\$ 97,720,870	\$ -	\$ (97,720,870)	-100.0%
		State & Federal Grants	\$	-	\$ -	\$ 300,000	\$ 300,000	-
		Prop S 2025	\$	-	\$ -	\$ 18,600,000	\$ 18,600,000	-
653101	Construction In Progress	General Operating	\$	567,276	\$ -	\$ 137,606	\$ 137,606	-
		Local Grants	\$	206,946	\$ 319,134	\$ -	\$ (319,134)	-100.0%
		State & Federal Grants	\$	1,645,924	\$ -	\$ -	\$ -	-

Expenditures by Object, Object Description, and Budget Category								
Object Code		Object Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amount Change	Variance
654101	Equipment > \$1,000	Food Service		\$ 68,759	\$ -	\$ -	\$ -	-
		General Operating		\$ 519,205	\$ 1,633,500	\$ 1,012,083	\$ (621,417)	-38.0%
		Local Grants		\$ 11,177	\$ 25,000	\$ -	\$ (25,000)	-100.0%
		Prop S		\$ 397,446	\$ 85,568	\$ -	\$ (85,568)	-100.0%
		State & Federal Grants		\$ 30,650	\$ 3,000	\$ -	\$ (3,000)	-100.0%
		Prop S 2025		\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	-
654102	Furniture \$1,000+	Food Service		\$ 1,714,458	\$ -	\$ 167,017	\$ 167,017	-
		General Operating		\$ 151,942	\$ 3,000	\$ -	\$ (3,000)	-100.0%
		State & Federal Grants		\$ 46,927	\$ -	\$ -	\$ -	-
654104	Reg.Equipment-Cap.Outlay	General Operating		\$ 3,495	\$ -	\$ -	\$ -	-
654105	Audio-Visual Equip	Prop S		\$ 483,857	\$ 1,896,432	\$ -	\$ (1,896,432)	-100.0%
		Prop S 2025		\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	-
654201	Classroom Eqpt	General Operating		\$ 3,731,702	\$ 140,500	\$ 30,500	\$ (110,000)	-78.3%
		Local Grants		\$ 1,302	\$ 8,000	\$ 8,000	\$ -	0.0%
		State & Federal Grants		\$ 67,437	\$ 22,504	\$ -	\$ (22,504)	-100.0%
654301	Technology Related - Hard \$1K+	General Operating		\$ 300,805	\$ 550,550	\$ 10,290	\$ (540,260)	-98.1%
		Local Grants		\$ -	\$ 133,000	\$ 133,000	\$ -	0.0%
		Prop S		\$ -	\$ 18,000	\$ -	\$ (18,000)	-100.0%
		State & Federal Grants		\$ 629,294	\$ 60,826	\$ -	\$ (60,826)	-100.0%
654401	Computer Software \$5,000+	General Operating		\$ 2,221,289	\$ 2,189,000	\$ 537,200	\$ (1,651,800)	-75.5%
		State & Federal Grants		\$ 57,621	\$ -	\$ -	\$ -	-
661101	Redeem Of Principal	Debt Service		\$ 20,275,000	\$ 27,749,970	\$ 23,564,000	\$ (4,185,970)	-15.1%
662101	Bond Interest	Debt Service		\$ 9,386,769	\$ 8,232,030	\$ 12,349,383	\$ 4,117,353	50.0%
663101	Debt Services Agent Fee	Debt Service		\$ 1,801	\$ 18,000	\$ 15,000	\$ (3,000)	-16.7%
Grand				\$ 493,119,812	\$ 576,096,670	\$ 493,599,851	\$ (82,496,819)	-14.3%

Expenditures by Location, Location Description, and Budget Category

Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance
0000	Not Applicable	General Operating	\$ 8,221	\$ -	\$ -	\$ -	-
0220	Adult Education	Local Grants	\$ 197,588	\$ -	\$ -	\$ -	-
0260	Adult Basic Ed & Literacy	General Operating	\$ 30,265	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$ 1,367,845	\$ 420,159	\$ 1,140,368	\$ 720,210	171.4%
0280	Oak Hill FSC	General Operating	\$ 15,293	\$ -	\$ -	\$ -	-
0420	CEC Walbridge	General Operating	\$ 8,644	\$ -	\$ -	\$ -	-
0450	CEC Yeatman	General Operating	\$ 10,980	\$ -	\$ -	\$ -	-
0490	CEC Vashon	General Operating	\$ 15,348	\$ -	\$ -	\$ -	-
1015	Griscom Alternative High	General Operating	\$ 656,586	\$ 636,027	\$ 626,008	\$ (10,019)	-1.6%
		State & Federal Grants	\$ 118,139	\$ 196,447	\$ 237,357	\$ 40,910	20.8%
1100	Clyde Miller Career Academy Hi	General Operating	\$ 5,384,955	\$ 5,623,249	\$ 5,435,717	\$ (187,532)	-3.3%
		State & Federal Grants	\$ 762,772	\$ 454,680	\$ 332,341	\$ (122,340)	-26.9%
1220	Gateway STEM High	General Operating	\$ 9,332,603	\$ 9,653,944	\$ 10,007,252	\$ 353,309	3.7%
		Local Grants	\$ 2,499	\$ -	\$ 6,595	\$ 6,595	-
		State & Federal Grants	\$ 851,777	\$ 399,087	\$ 56,390	\$ (342,697)	-85.9%
1222	Nottingham CAJT High	General Operating	\$ 2,636,024	\$ 2,672,674	\$ 2,333,643	\$ (339,031)	-12.7%
		Local Grants	\$ 7,234	\$ 20,000	\$ 20,000	\$ -	0.0%
		State & Federal Grants	\$ 269,053	\$ 131,900	\$ 69,609	\$ (62,291)	-47.2%
1250	Beaumont High	General Operating	\$ 951,602	\$ 769,755	\$ 766,599	\$ (3,156)	-0.4%
		State & Federal Grants	\$ 152,812	\$ 111,349	\$ 65,000	\$ (46,349)	-41.6%
1380	Washington Ed Elementary	General Operating	\$ 45,447	\$ -	\$ -	\$ -	-
1500	Carnahan High	General Operating	\$ 2,486,168	\$ 2,499,627	\$ 2,684,136	\$ 184,509	7.4%
		State & Federal Grants	\$ 326,079	\$ 153,578	\$ 40,797	\$ (112,781)	-73.4%
1510	Coll Schl of Med	General Operating	\$ 2,611,861	\$ 2,703,150	\$ 3,317,053	\$ 613,903	22.7%
		State & Federal Grants	\$ 253,030	\$ 96,930	\$ 125,346	\$ 28,416	29.3%
1540	N.W. Transport & Law High	General Operating	\$ 26,459	\$ -	\$ -	\$ -	-
1550	College Prep	General Operating	\$ 47,580	\$ -	\$ -	\$ -	-
1560	Metro Academic Classic High	General Operating	\$ 3,117,757	\$ 2,971,915	\$ 3,124,048	\$ 152,133	5.1%
		State & Federal Grants	\$ 158,284	\$ -	\$ -	\$ -	-
1570	McKinley CJA High	General Operating	\$ 4,994,850	\$ 5,176,066	\$ 5,406,683	\$ 230,617	4.5%
		Local Grants	\$ 4,956	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$ 264,266	\$ -	\$ 12,439	\$ 12,439	-
1680	Roosevelt High	General Operating	\$ 4,676,797	\$ 4,766,865	\$ 4,934,435	\$ 167,570	3.5%
		Local Grants	\$ 37,863	\$ 37,394	\$ 39,039	\$ 1,645	4.4%
		State & Federal Grants	\$ 675,441	\$ 356,629	\$ 396,902	\$ 40,273	11.3%
1730	Soldan IS High	General Operating	\$ 4,448,476	\$ 4,553,369	\$ 4,822,817	\$ 269,448	5.9%
		Local Grants	\$ 7,667	\$ -	\$ 4,358	\$ 4,358	-
		State & Federal Grants	\$ 485,596	\$ 301,357	\$ 197,674	\$ (103,683)	-34.4%
1800	Sumner High	General Operating	\$ 3,164,894	\$ 2,979,513	\$ 3,245,203	\$ 265,690	8.9%

Expenditures by Location, Location Description, and Budget Category

Location		Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance
1830	Vashon High	Local Grants		\$ 33,804	\$ 33,473	\$ -	\$ (33,473)	-100.0%
		State & Federal Grants		\$ 412,975	\$ 316,874	\$ 367,257	\$ 50,383	15.9%
		General Operating		\$ 4,977,669	\$ 5,122,704	\$ 4,874,306	\$ (248,398)	-4.8%
1860	Central VPA High	Local Grants		\$ 102,207	\$ 127,826	\$ 6,465	\$ (121,362)	-94.9%
		State & Federal Grants		\$ 608,514	\$ 384,885	\$ 323,000	\$ (61,885)	-16.1%
		General Operating		\$ 3,583,330	\$ 4,101,694	\$ 4,264,354	\$ 162,659	4.0%
2080	Yeatman Middle	Local Grants		\$ 4,832	\$ -	\$ 6,279	\$ 6,279	-
		State & Federal Grants		\$ 965,808	\$ 165,016	\$ 55,955	\$ (109,060)	-66.1%
		General Operating		\$ 2,469,084	\$ 2,652,059	\$ 2,890,505	\$ 238,446	9.0%
2770	Temp Undistributed	Local Grants		\$ 34,053	\$ -	\$ 34,702	\$ 34,702	-
		State & Federal Grants		\$ 557,388	\$ 321,577	\$ 332,981	\$ 11,404	3.5%
		General Operating		\$ 387,456	\$ 1,837,728	\$ 329,098	\$ (1,508,630)	-82.1%
2790	Surplus Undistributed	State & Federal Grants		\$ 61,797	\$ -	\$ -	\$ -	-
		General Operating		\$ 183,071	\$ 327,565	\$ 7,676	\$ (319,889)	-97.7%
		State & Federal Grants		\$ 11,545	\$ 48,902	\$ -	\$ (48,902)	-100.0%
3020	Blewett Middle	General Operating		\$ 77,931	\$ -	\$ -	\$ -	-
3040	Blow Middle	General Operating		\$ 67,915	\$ -	\$ -	\$ -	-
3050	Busch AAA Middle	General Operating		\$ 3,512,922	\$ 3,864,379	\$ 3,620,512	\$ (243,867)	-6.3%
		State & Federal Grants		\$ 393,448	\$ 203,905	\$ 56,529	\$ (147,376)	-72.3%
3070	Carr Lane VPA Middle	General Operating		\$ 3,609,299	\$ 4,130,280	\$ 3,662,076	\$ (468,204)	-11.3%
		State & Federal Grants		\$ 646,700	\$ 453,131	\$ 364,600	\$ (88,532)	-19.5%
3090	Carnahan Middle	General Operating		\$ -	\$ 28,424	\$ 56,597	\$ 28,173	99.1%
		State & Federal Grants		\$ -	\$ -	\$ 2,633	\$ 2,633	-
3110	Bunche Middle	General Operating		\$ 15,553	\$ -	\$ -	\$ -	-
3130	McKinley CJA Middle	General Operating		\$ 50,035	\$ 66,675	\$ 77,808	\$ 11,133	16.7%
3140	Fanning Middle	General Operating		\$ 46,584	\$ -	\$ -	\$ -	-
3230	Gateway Middle	General Operating		\$ 3,941,741	\$ 4,269,461	\$ 4,239,037	\$ (30,424)	-0.7%
		State & Federal Grants		\$ 638,239	\$ 378,568	\$ 376,158	\$ (2,410)	-0.6%
3240	Langston Middle	General Operating		\$ 20,496	\$ -	\$ -	\$ -	-
3250	AESM Middle	General Operating		\$ 3,110,860	\$ 3,580,425	\$ 3,500,456	\$ (79,969)	-2.2%
		Local Grants		\$ 45,638	\$ -	\$ -	\$ -	-
		State & Federal Grants		\$ 389,320	\$ 170,324	\$ 100,720	\$ (69,604)	-40.9%
3260	Long Middle	General Operating		\$ 2,263,377	\$ 2,341,037	\$ 2,547,604	\$ 206,566	8.8%
		Local Grants		\$ 41,019	\$ -	\$ -	\$ -	-
		State & Federal Grants		\$ 338,115	\$ 207,804	\$ 68,539	\$ (139,265)	-67.0%
3280	L'Ouverture Middle	General Operating		\$ 42,573	\$ -	\$ -	\$ -	-
3370	Pruitt Military Middle	General Operating		\$ 5,554	\$ -	\$ -	\$ -	-
3390	Compton Drew Middle	General Operating		\$ 4,107,295	\$ 4,073,502	\$ 3,993,451	\$ (80,051)	-2.0%
		State & Federal Grants		\$ 487,830	\$ 300,693	\$ 148,390	\$ (152,303)	-50.7%
3400	Stevens Middle	General Operating		\$ 16,046	\$ -	\$ -	\$ -	-

Expenditures by Location, Location Description, and Budget Category

Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance
3440	Turner Middle	General Operating	\$ 410	\$ -	\$ -	\$ -	-
3500	Williams Middle	General Operating	\$ 242	\$ -	\$ -	\$ -	-
3540	S Broadway Middle	General Operating	\$ 1,437	\$ -	\$ -	\$ -	-
4000	Adams Elementary	Food Service	\$ 3,420	\$ -	\$ -	\$ -	-
		General Operating	\$ 1,799,635	\$ 1,684,311	\$ 1,919,502	\$ 235,191	14.0%
		Local Grants	\$ 79,407	\$ 2,411,000	\$ -	\$ (2,411,000)	-100.0%
		State & Federal Grants	\$ 537,038	\$ 249,913	\$ 178,091	\$ (71,822)	-28.7%
4060	Ashland Elementary	General Operating	\$ 1,920,767	\$ 1,869,947	\$ 1,744,282	\$ (125,666)	-6.7%
		Local Grants	\$ 82,210	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$ 433,544	\$ 338,087	\$ 302,927	\$ (35,159)	-10.4%
4100	Banneker Elementary	General Operating	\$ 429	\$ -	\$ -	\$ -	-
4180	Bryan Hill Elementary	Food Service	\$ 3,966	\$ -	\$ -	\$ -	-
		General Operating	\$ 1,601,577	\$ 1,532,708	\$ 1,345,172	\$ (187,536)	-12.2%
		State & Federal Grants	\$ 546,440	\$ 395,525	\$ 145,430	\$ (250,095)	-63.2%
4200	Buder Elementary	General Operating	\$ 3,512,914	\$ 3,687,113	\$ 3,887,096	\$ 199,983	5.4%
		Local Grants	\$ 5,829	\$ -	\$ 4,000	\$ 4,000	-
		State & Federal Grants	\$ 878,009	\$ 556,317	\$ 1,886,334	\$ 1,330,017	239.1%
4250	Ames VPA Elementary	General Operating	\$ 2,343,893	\$ 1,985,844	\$ 1,715,010	\$ (270,835)	-13.6%
		Local Grants	\$ 82,753	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$ 394,738	\$ 178,519	\$ 47,850	\$ (130,668)	-73.2%
4280	Carver Elementary	General Operating	\$ 19,913	\$ -	\$ -	\$ -	-
4360	Clay Elementary	General Operating	\$ 95,003	\$ -	\$ -	\$ -	-
4400	Bertha Gilkey @ Cole Elementary	Food Service	\$ 4,808	\$ -	\$ -	\$ -	-
		General Operating	\$ 2,366,477	\$ 2,630,675	\$ 2,893,709	\$ 263,034	10.0%
		Local Grants	\$ 87,755	\$ -	\$ 50,477	\$ 50,477	-
		State & Federal Grants	\$ 517,988	\$ 297,034	\$ 136,217	\$ (160,817)	-54.1%
4420	Columbia Elementary	General Operating	\$ 1,701,188	\$ 1,715,304	\$ 1,781,707	\$ 66,404	3.9%
		Local Grants	\$ 87,759	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$ 434,333	\$ 301,143	\$ 447,045	\$ 145,902	48.4%
4440	Cote Brilliante Elementary	General Operating	\$ 3,494	\$ -	\$ -	\$ -	-
4460	Cupples Elementary	General Operating	\$ 308	\$ -	\$ -	\$ -	-
4470	Dewey Int'L Study Elementary	Food Service	\$ 991	\$ -	\$ -	\$ -	-
		General Operating	\$ 2,995,736	\$ 3,261,553	\$ 2,999,004	\$ (262,549)	-8.0%
		Local Grants	\$ 114,035	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$ 653,550	\$ 389,915	\$ 191,180	\$ (198,735)	-51.0%
4480	Dunbar Elementary	General Operating	\$ 29,064	\$ -	\$ -	\$ -	-
4490	Dunbar Br Elementary	General Operating	\$ 193	\$ -	\$ -	\$ -	-
4500	Eliot Elementary	General Operating	\$ 251	\$ -	\$ -	\$ -	-
4510	Kottemeyer Elementary	General Operating	\$ 13,958	\$ -	\$ -	\$ -	-
4580	Farragut Elementary	General Operating	\$ 45,427	\$ -	\$ -	\$ -	-

Expenditures by Location, Location Description, and Budget Category

Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance
4630	Ford Elementary	General Operating	\$ 54,469	\$ -	\$ -	\$ -	-
4660	Froebel Elementary	General Operating	\$ 1,366,313	\$ 1,369,816	\$ 1,743,748	\$ 373,931	27.3%
		Local Grants	\$ 12,934	\$ 319,134	\$ 43,176	\$ (275,958)	-86.5%
		State & Federal Grants	\$ 572,371	\$ 415,873	\$ 131,409	\$ (284,464)	-68.4%
4720	Gallaudet HI	General Operating	\$ 7,713	\$ -	\$ -	\$ -	-
4730	Gateway Elementary	Food Service	\$ 647	\$ -	\$ -	\$ -	-
		General Operating	\$ 4,108,381	\$ 4,311,764	\$ 4,051,193	\$ (260,571)	-6.0%
		Local Grants	\$ 11,355	\$ -	\$ 8,252	\$ 8,252	-
		State & Federal Grants	\$ 801,219	\$ 363,606	\$ 101,908	\$ (261,698)	-72.0%
4760	Gundlach Elementary	General Operating	\$ 242	\$ -	\$ -	\$ -	-
4780	Hamilton Elementary	General Operating	\$ 2,074,732	\$ 2,295,197	\$ 2,568,670	\$ 273,473	11.9%
		Local Grants	\$ 83,407	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$ 609,976	\$ 361,244	\$ 22,275	\$ (338,969)	-93.8%
4840	Hempstead Elementary	General Operating	\$ 251	\$ -	\$ -	\$ -	-
4880	Henry Elementary	General Operating	\$ 1,826,286	\$ 1,971,737	\$ 1,941,515	\$ (30,222)	-1.5%
		Local Grants	\$ 1,198	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$ 572,670	\$ 474,999	\$ 45,770	\$ (429,230)	-90.4%
4890	Hickey Elementary	General Operating	\$ 2,245,112	\$ 2,309,941	\$ 2,330,699	\$ 20,758	0.9%
		Local Grants	\$ 55,629	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$ 614,252	\$ 289,148	\$ 313,531	\$ 24,383	8.4%
4900	Herzog Elementary	General Operating	\$ 1,628,830	\$ 1,756,718	\$ 1,942,992	\$ 186,275	10.6%
		Local Grants	\$ 115,853	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$ 511,495	\$ 286,945	\$ 264,260	\$ (22,686)	-7.9%
4920	Hodgen Elementary	General Operating	\$ 2,068,850	\$ 2,008,956	\$ 2,561,796	\$ 552,840	27.5%
		Local Grants	\$ 113,754	\$ -	\$ 28,339	\$ 28,339	-
		State & Federal Grants	\$ 766,228	\$ 523,109	\$ 343,558	\$ (179,551)	-34.3%
4960	Humbolt Elementary	Food Service	\$ 3,713	\$ -	\$ -	\$ -	-
		General Operating	\$ 1,749,558	\$ 1,813,233	\$ 1,748,954	\$ (64,279)	-3.5%
		Local Grants	\$ 15,907	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$ 359,246	\$ 209,673	\$ 204,092	\$ (5,581)	-2.7%
4970	New American Prep Elementary	Food Service	\$ 2,847	\$ -	\$ -	\$ -	-
		General Operating	\$ 2,611,344	\$ 2,850,968	\$ 3,454,503	\$ 603,536	21.2%
		State & Federal Grants	\$ 384,155	\$ 154,362	\$ 58,433	\$ (95,928)	-62.1%
4990	AESM @ Carver Elementary	Food Service	\$ 448	\$ -	\$ -	\$ -	-
		General Operating	\$ 1,405,076	\$ 1,490,091	\$ 1,596,058	\$ 105,968	7.1%
		State & Federal Grants	\$ 361,677	\$ 249,009	\$ 227,365	\$ (21,644)	-8.7%
5000	Jackson Elementary	General Operating	\$ 1,369	\$ -	\$ -	\$ -	-
5020	Jefferson Elementary	General Operating	\$ 1,583,563	\$ 1,542,350	\$ 1,528,410	\$ (13,940)	-0.9%
		Local Grants	\$ 101,704	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$ 262,666	\$ 124,728	\$ 161,044	\$ 36,316	29.1%

Expenditures by Location, Location Description, and Budget Category

Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance
5030	Betty Wheeler Elementary	Food Service	\$ 1,621	\$ -	\$ -	\$ -	-
		General Operating	\$ 2,573,966	\$ 2,654,768	\$ 2,931,464	\$ 276,696	10.4%
		State & Federal Grants	\$ 131,393	\$ -	\$ -	\$ -	-
5060	Laclede Elementary	General Operating	\$ 1,656,284	\$ 1,895,278	\$ 2,011,623	\$ 116,345	6.1%
		Local Grants	\$ 53,090	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$ 501,971	\$ 293,255	\$ 60,090	\$ (233,166)	-79.5%
5100	Lexington Elementary	Food Service	\$ 5,312	\$ -	\$ -	\$ -	-
		General Operating	\$ 2,532,420	\$ 2,143,054	\$ 1,943,898	\$ (199,155)	-9.3%
		State & Federal Grants	\$ 557,215	\$ 318,527	\$ 54,949	\$ (263,578)	-82.7%
5180	Lyon Acad Basic Inst @ Blow	Food Service	\$ 4,512	\$ -	\$ -	\$ -	-
		General Operating	\$ 2,854,954	\$ 3,134,092	\$ 3,256,093	\$ 122,001	3.9%
		State & Federal Grants	\$ 640,015	\$ 379,505	\$ 81,108	\$ (298,397)	-78.6%
5240	Mallinckrodt Elementary	Food Service	\$ 3,015	\$ -	\$ -	\$ -	-
		General Operating	\$ 2,436,382	\$ 2,582,519	\$ 2,615,246	\$ 32,727	1.3%
		State & Federal Grants	\$ 151,263	\$ -	\$ -	\$ -	-
5260	Mann Elementary	General Operating	\$ 2,516,869	\$ 2,774,583	\$ 2,720,185	\$ (54,398)	-2.0%
		Local Grants	\$ 69,051	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$ 490,726	\$ 272,956	\$ 465,721	\$ 192,765	70.6%
5320	Marshall Elementary	General Operating	\$ 1,740	\$ -	\$ -	\$ -	-
5340	Mason Elementary	General Operating	\$ 3,899,643	\$ 3,872,670	\$ 3,869,723	\$ (2,947)	-0.1%
		Local Grants	\$ 79,552	\$ -	\$ 115,317	\$ 115,317	-
		State & Federal Grants	\$ 776,640	\$ 424,741	\$ 126,475	\$ (298,265)	-70.2%
5500	Meramec Elementary	Food Service	\$ 6,649	\$ -	\$ -	\$ -	-
		General Operating	\$ 1,859,948	\$ 1,996,799	\$ 1,858,359	\$ (138,439)	-6.9%
		State & Federal Grants	\$ 533,024	\$ 183,674	\$ 187,602	\$ 3,929	2.1%
5520	Gateway Michael Elementary	General Operating	\$ 1,898,889	\$ 1,669,961	\$ 1,549,241	\$ (120,720)	-7.2%
		Local Grants	\$ 11,720	\$ 20,000	\$ 69,188	\$ 49,188	245.9%
		State & Federal Grants	\$ 509,279	\$ 344,558	\$ 55,935	\$ (288,624)	-83.8%
5560	Monroe Elementary	Food Service	\$ 1,928	\$ -	\$ -	\$ -	-
		General Operating	\$ 1,944,349	\$ 2,064,149	\$ 2,025,309	\$ (38,841)	-1.9%
		State & Federal Grants	\$ 420,152	\$ 260,249	\$ 97,235	\$ (163,014)	-62.6%
5590	Mullanphy Elementary	General Operating	\$ 5,247,902	\$ 5,066,722	\$ 4,974,507	\$ (92,215)	-1.8%
		Local Grants	\$ 79,851	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$ 1,020,369	\$ 572,665	\$ 589,886	\$ 17,221	3.0%
5600	Oak Hill Elementary	Food Service	\$ 4,932	\$ -	\$ -	\$ -	-
		General Operating	\$ 2,146,267	\$ 2,328,551	\$ 2,471,788	\$ 143,237	6.2%
		Local Grants	\$ 90,756	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$ 513,275	\$ 313,424	\$ 47,283	\$ (266,141)	-84.9%
5610	Earl Nance Sr Elementary	General Operating	\$ 3,062,754	\$ 2,869,948	\$ 2,532,540	\$ (337,409)	-11.8%
		Local Grants	\$ 124,946	\$ -	\$ -	\$ -	-

Expenditures by Location, Location Description, and Budget Category

Location		Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance
5620	Peabody Elementary	State & Federal Grants		\$ 809,507	\$ 562,017	\$ 710,821	\$ 148,805	26.5%
		Food Service		\$ 4,617	\$ -	\$ -	\$ -	-
		General Operating		\$ 1,917,852	\$ 2,062,720	\$ 1,885,072	\$ (177,648)	-8.6%
		Local Grants		\$ 83,587	\$ -	\$ -	\$ -	-
5720	Roe Elementary	State & Federal Grants		\$ 718,498	\$ 539,460	\$ 371,569	\$ (167,890)	-31.1%
		General Operating		\$ 15,280	\$ -	\$ -	\$ -	-
5780	Shaw VPA Elementary	Food Service		\$ 2,355	\$ -	\$ -	\$ -	-
		General Operating		\$ 3,011,703	\$ 3,118,905	\$ 3,089,510	\$ (29,395)	-0.9%
		Local Grants		\$ 104,680	\$ -	\$ -	\$ -	-
		State & Federal Grants		\$ 634,169	\$ 326,498	\$ 250,640	\$ (75,858)	-23.2%
5800	Shenandoah Elementary	General Operating		\$ 1,479,623	\$ 1,474,249	\$ 1,700,958	\$ 226,709	15.4%
		Local Grants		\$ 109,334	\$ -	\$ -	\$ -	-
		State & Federal Grants		\$ 523,357	\$ 382,635	\$ 397,825	\$ 15,190	4.0%
5860	Sigel Elementary	General Operating		\$ 2,115,959	\$ 2,088,601	\$ 2,259,279	\$ 170,678	8.2%
		Local Grants		\$ 79,368	\$ -	\$ -	\$ -	-
		State & Federal Grants		\$ 542,767	\$ 378,392	\$ 258,499	\$ (119,894)	-31.7%
5880	Simmons Elementary	General Operating		\$ 2,189	\$ -	\$ -	\$ -	-
5920	Capital Projects - 1	General Operating		\$ 4,048	\$ -	\$ -	\$ -	-
5930	Stix Early Childhood	General Operating		\$ 4,536,113	\$ 4,480,245	\$ 4,469,789	\$ (10,456)	-0.2%
		Local Grants		\$ 1,198	\$ -	\$ 115,000	\$ 115,000	-
5960	Walbridge Elementary	State & Federal Grants		\$ 1,214,905	\$ 649,726	\$ 194,269	\$ (455,456)	-70.1%
		Food Service		\$ 5,519	\$ -	\$ -	\$ -	-
		General Operating		\$ 1,322,839	\$ 1,267,891	\$ 1,260,879	\$ (7,011)	-0.6%
		Local Grants		\$ 95,515	\$ -	\$ 21,495	\$ 21,495	-
		State & Federal Grants		\$ 298,364	\$ 154,358	\$ 42,432	\$ (111,927)	-72.5%
5970	Woerner Elementary	Food Service		\$ 4,079	\$ -	\$ -	\$ -	-
		General Operating		\$ 4,104,526	\$ 4,107,218	\$ 3,702,502	\$ (404,716)	-9.9%
		Local Grants		\$ 101,860	\$ -	\$ -	\$ -	-
		State & Federal Grants		\$ 465,231	\$ 176,417	\$ 58,832	\$ (117,584)	-66.7%
6010	Wash Montessori Elementary	General Operating		\$ 2,474,242	\$ 2,661,554	\$ 2,693,174	\$ 31,619	1.2%
		Local Grants		\$ 80,437	\$ -	\$ -	\$ -	-
		State & Federal Grants		\$ 661,043	\$ 394,752	\$ 55,928	\$ (338,823)	-85.8%
6030	Wilkinson Early Childhood	General Operating		\$ 2,906,118	\$ 3,009,093	\$ 3,072,474	\$ 63,381	2.1%
		Local Grants		\$ 3,193	\$ -	\$ -	\$ -	-
		State & Federal Grants		\$ 730,626	\$ 332,473	\$ 163,642	\$ (168,831)	-50.8%
6120	Woodward Elementary	General Operating		\$ 2,244,476	\$ 2,436,130	\$ 3,041,383	\$ 605,253	24.8%
		Local Grants		\$ 98,834	\$ -	\$ -	\$ -	-
		State & Federal Grants		\$ 407,425	\$ 167,266	\$ 59,199	\$ (108,066)	-64.6%
6140	Wyman Elementary	General Operating		\$ 16,459	\$ -	\$ -	\$ -	-
6710	Multi-Path @ Stevens	General Operating		\$ 79,385	\$ -	\$ -	\$ -	-

Expenditures by Location, Location Description, and Budget Category

Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance
6780	Des Peres Ms	General Operating	\$ 3,045	\$ -	\$ -	\$ -	-
6790	Innovative Concepts	General Operating	\$ 1,541,130	\$ 1,754,519	\$ 1,404,483	\$ (350,036)	-20.0%
		State & Federal Grants	\$ 134,172	\$ 47,332	\$ -	\$ (47,332)	-100.0%
6920	NCNAA @ Roosevelt	General Operating	\$ 1,852,774	\$ 2,091,474	\$ 2,182,129	\$ 90,655	4.3%
		State & Federal Grants	\$ 185,781	\$ -	\$ -	\$ -	-
6970	Big Picture @ Des Peres	General Operating	\$ 18,581	\$ -	\$ -	\$ -	-
6980	Fresh Start	General Operating	\$ 575,385	\$ 584,483	\$ 683,710	\$ 99,227	17.0%
		State & Federal Grants	\$ 33,130	\$ -	\$ -	\$ -	-
6990	Therapeutic School	General Operating	\$ 1,706,445	\$ 1,622,828	\$ 1,524,249	\$ (98,579)	-6.1%
		Local Grants	\$ 6,558	\$ 20,000	\$ 20,000	\$ -	0.0%
		State & Federal Grants	\$ 717,543	\$ 789,524	\$ 1,091,867	\$ 302,343	38.3%
7000	Bishop Dubourg High	State & Federal Grants		\$ 22,669	\$ 27,000	\$ 4,331	19.1%
7010	Cardinal Ritter Prep	State & Federal Grants		\$ 34,454	\$ 52,000	\$ 17,546	50.9%
7020	City Academy	State & Federal Grants		\$ 14,843	\$ 19,000	\$ 4,157	28.0%
7030	Crossroads	State & Federal Grants	\$ 2,558	\$ 10,975	\$ 10,400	\$ (575)	-5.2%
7040	Loyola Academy	State & Federal Grants		\$ 4,768	\$ 10,000	\$ 5,232	109.7%
7060	ATI School	State & Federal Grants		\$ 2,969	\$ 6,550	\$ 3,581	120.6%
7070	Marian Middle School	State & Federal Grants		\$ 7,411	\$ 7,800	\$ 389	5.2%
7090	New City School	State & Federal Grants	\$ 4,523	\$ 22,395	\$ 26,500	\$ 4,105	18.3%
7110	River Roads Lutheran	State & Federal Grants	\$ 8,622	\$ 3,868	\$ 10,000	\$ 6,132	158.5%
7120	Rosati Kain High	State & Federal Grants		\$ 33,310	\$ 10,000	\$ (23,310)	-70.0%
7130	Sacred Heart Village	State & Federal Grants	\$ 644	\$ 2,430	\$ -	\$ (2,430)	-100.0%
7140	South City Community	State & Federal Grants	\$ 3,795	\$ 14,257	\$ 14,100	\$ (157)	-1.1%
7150	St. Ambrose School	State & Federal Grants	\$ 12,050	\$ 24,088	\$ 28,000	\$ 3,912	16.2%
7160	St. Cecilia School	State & Federal Grants	\$ 14,581	\$ 28,128	\$ 27,063	\$ (1,066)	-3.8%
7170	St. Gabriel School	State & Federal Grants	\$ 37,323	\$ 82,013	\$ 53,000	\$ (29,013)	-35.4%
7190	South City Catholic Academy	State & Federal Grants		\$ 27,274	\$ 24,150	\$ (3,124)	-11.5%
7200	St. Louis Catholic	State & Federal Grants	\$ 12,376	\$ 23,607	\$ 19,000	\$ (4,607)	-19.5%
7220	St. Louis Univ. High	State & Federal Grants	\$ 18,901	\$ 107,278	\$ 118,329	\$ 11,051	10.3%
7230	St Margaret's School	State & Federal Grants	\$ 23,960	\$ 39,014	\$ 43,000	\$ 3,986	10.2%
7240	St. Mary's High Schl	State & Federal Grants	\$ 3,910	\$ 25,143	\$ 24,550	\$ (593)	-2.4%
7260	St Raphael Archangel	State & Federal Grants	\$ 1,439	\$ 19,350	\$ 22,150	\$ 2,800	14.5%
7270	St. Roch School	State & Federal Grants	\$ -	\$ 15,262	\$ 18,000	\$ 2,738	17.9%
7280	St. Stephen School	State & Federal Grants	\$ -	\$ 15,653	\$ 20,300	\$ 4,647	29.7%
7290	St. Francis Cabrini	State & Federal Grants	\$ 17,988	\$ 16,959	\$ 30,800	\$ 13,841	81.6%
7320	Tower Grove School	State & Federal Grants	\$ 1,379	\$ 12,579	\$ 17,700	\$ 5,121	40.7%
7330	Word Of Life School	State & Federal Grants	\$ 4,241	\$ 26,339	\$ 22,400	\$ (3,939)	-15.0%
7360	Montessori Lab Schl - Grand	State & Federal Grants	\$ -	\$ -	\$ 10,493	\$ 10,493	-
8000	Board Of Education	General Operating	\$ 2,740,857	\$ 772,902	\$ 4,237,390	\$ 3,464,488	448.2%
		State & Federal Grants	\$ 11,039	\$ -	\$ -	\$ -	-

Expenditures by Location, Location Description, and Budget Category

Location	Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance
8020	Chief Academic Ofc	General Operating	\$ 10,731,499	\$ 2,900,666	\$ 3,055,700	\$ 155,034	5.3%
		State & Federal Grants	\$ 8,647,816	\$ -	\$ -	\$ -	-
8030	Dept Supt Operations	General Operating	\$ 575,390	\$ 721,794	\$ 876,893	\$ 155,099	21.5%
		State & Federal Grants	\$ 10,166	\$ -	\$ -	\$ -	-
8040	Chief of Staff	General Operating	\$ 1,339,070	\$ 1,447,588	\$ 866,060	\$ (581,528)	-40.2%
		Local Grants	\$ 6,000	\$ -	\$ -	\$ -	-
		State & Federal Grants	\$ 125,317	\$ 94,099	\$ 92,411	\$ (1,688)	-1.8%
8060	Legal	General Operating	\$ -	\$ 1,750,000	\$ 3,632,408	\$ 1,882,408	107.6%
8100	Superint. Of Schools	General Operating	\$ 2,790,698	\$ 3,146,121	\$ 1,213,691	\$ (1,932,430)	-61.4%
		State & Federal Grants	\$ 63,618	\$ -	\$ -	\$ -	-
8110	Deputy Superint.	General Operating	\$ 166,384	\$ 130,093	\$ 100,794	\$ (29,300)	-22.5%
8120	Pub Info & Comm Out	General Operating	\$ 1,365,288	\$ 1,504,550	\$ 1,570,326	\$ 65,776	4.4%
		State & Federal Grants	\$ 27,615	\$ -	\$ -	\$ -	-
8140	State & Federal Prg	General Operating	\$ 14,348	\$ 18,000	\$ 17,000	\$ (1,000)	-5.6%
		State & Federal Grants	\$ 524,074	\$ 628,948	\$ 6,239,879	\$ 5,610,931	892.1%
8160	Education Officer-HS	General Operating	\$ 270,836	\$ 250,500	\$ 410,750	\$ 160,250	64.0%
		State & Federal Grants	\$ 15,000	\$ -	\$ -	\$ -	-
8200	Central Budget	General Operating	\$ (7,878)	\$ 8,251,118	\$ 8,400,000	\$ 148,882	1.8%
8220	Students In Transition	General Operating	\$ 118,319	\$ 1,888,879	\$ 2,280,153	\$ 391,274	20.7%
		State & Federal Grants	\$ 1,466,167	\$ 600,302	\$ 579,746	\$ (20,556)	-3.4%
8240	Professional Development	General Operating	\$ 382,069	\$ 200,249	\$ 253,200	\$ 52,951	26.4%
		Local Grants	\$ 215,094	\$ -	\$ 221,052	\$ 221,052	-
		State & Federal Grants	\$ 595,234	\$ 768,843	\$ 785,154	\$ 16,311	2.1%
8250	School Leadership Ofc	General Operating	\$ 214,901	\$ 265,000	\$ 281,552	\$ 16,552	6.2%
		Local Grants	\$ -	\$ -	\$ 1,000	\$ 1,000	-
8260	Vocat/Tech Educ.	General Operating	\$ 195,746	\$ 759,591	\$ 649,882	\$ (109,709)	-14.4%
		Local Grants	\$ -	\$ -	\$ 431,563	\$ 431,563	-
		State & Federal Grants	\$ 1,459,153	\$ 855,363	\$ 1,348,877	\$ 493,514	57.7%
8270	Expanded Learning	General Operating	\$ 189,925	\$ 4,646,401	\$ 213,941	\$ (4,432,460)	-95.4%
		State & Federal Grants	\$ 813,816	\$ -	\$ 79,400	\$ 79,400	-
8280	Special Education	General Operating	\$ 8,965,163	\$ 5,806,969	\$ 10,470,801	\$ 4,663,832	80.3%
		Local Grants	\$ 7,255	\$ 290,000	\$ 290,000	\$ -	0.0%
		State & Federal Grants	\$ 9,774,377	\$ 9,468,279	\$ 7,119,092	\$ (2,349,187)	-24.8%
8290	Special Services	General Operating	\$ 9,842,293	\$ 10,008,635	\$ 10,310,400	\$ 301,765	3.0%
		State & Federal Grants	\$ 1,173,390	\$ -	\$ 784,571	\$ 784,571	-
8300	School Security & Safety	General Operating	\$ 310	\$ -	\$ -	\$ -	-
8310	Chief of Schools	General Operating	\$ 1,755,968	\$ 6,904,962	\$ 4,783,491	\$ (2,121,471)	-30.7%
		State & Federal Grants	\$ 72,013	\$ -	\$ -	\$ -	-
8330	Athletics Coord	General Operating	\$ 2,123,389	\$ 1,885,305	\$ 2,127,153	\$ 241,848	12.8%
		Local Grants	\$ 9,493	\$ 111,515	\$ 261,151	\$ 149,636	134.2%

Expenditures by Location, Location Description, and Budget Category

Location		Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance
8350	Career Education	State & Federal Grants		\$ 13,817	\$ -	\$ -	\$ -	-
		General Operating		\$ 2,406,761	\$ 2,345,564	\$ 3,005,072	\$ 659,508	28.1%
		Local Grants		\$ 258,439	\$ -	\$ -	\$ -	-
8370	Volunteer Services	State & Federal Grants		\$ 316,893	\$ 112,786	\$ -	\$ (112,786)	-100.0%
		General Operating		\$ 58,442	\$ 77,000	\$ 77,000	\$ -	0.0%
		Local Grants		\$ -	\$ -	\$ 250	\$ 250	-
8380	Bilingual/Esl Prg	General Operating		\$ 1,419,756	\$ 1,567,123	\$ 1,708,501	\$ 141,378	9.0%
		State & Federal Grants		\$ 1,093,009	\$ 283,949	\$ 505,706	\$ 221,757	78.1%
8400	Early Child Ed	General Operating		\$ 704,938	\$ 941,883	\$ 1,459,037	\$ 517,155	54.9%
		Local Grants		\$ 15,883	\$ -	\$ 114,965	\$ 114,965	-
		State & Federal Grants		\$ 101,868	\$ -	\$ 74,435	\$ 74,435	-
8430	Accountability Office	General Operating		\$ 1,372,388	\$ 1,702,891	\$ 1,677,661	\$ (25,230)	-1.5%
		State & Federal Grants		\$ 19,479	\$ -	\$ -	\$ -	-
8440	Library Services	General Operating		\$ 211,596	\$ 247,000	\$ 258,285	\$ 11,285	4.6%
8460	Parent Infant Inter	General Operating		\$ 337,869	\$ 412,742	\$ 364,672	\$ (48,070)	-11.6%
8470	Teach / Learn Supp	State & Federal Grants		\$ 32,279	\$ -	\$ -	\$ -	-
		General Operating		\$ 1,687,287	\$ 6,649,624	\$ 5,689,658	\$ (959,966)	-14.4%
		Local Grants		\$ (264)	\$ 201,110	\$ 2,500	\$ (198,610)	-98.8%
8490	Recruit/Counsel Ctr	State & Federal Grants		\$ 51,696	\$ -	\$ -	\$ -	-
		General Operating		\$ 287,229	\$ 295,449	\$ 478,628	\$ 183,179	62.0%
		State & Federal Grants		\$ 13,030	\$ -	\$ -	\$ -	-
8510	Springboard To Lear	General Operating		\$ 126,555	\$ 9,941	\$ 132,250	\$ 122,309	1230.3%
8800	Std Support Svrcls	General Operating		\$ 2,848,678	\$ 1,571,320	\$ 3,811,691	\$ 2,240,371	142.6%
		Local Grants		\$ 63,748	\$ 409,754	\$ 295,856	\$ (113,898)	-27.8%
		State & Federal Grants		\$ 1,554,909	\$ 813,463	\$ 478,330	\$ (335,133)	-41.2%
8910	Technology (Inactive)	General Operating		\$ 922	\$ -	\$ -	\$ -	-
9050	Building Comm	General Operating		\$ 27,691,793	\$ 42,972,909	\$ 44,919,707	\$ 1,946,799	4.5%
		Local Grants		\$ 206,946	\$ -	\$ -	\$ -	-
		Prop S		\$ 25,046,583	\$ 100,000,000	\$ -	\$ (100,000,000)	-100.0%
		State & Federal Grants		\$ 10,569,637	\$ -	\$ 300,000	\$ 300,000	-
		Prop S 2025		\$ -	\$ -	\$ 25,000,000	\$ 25,000,000	-
9060	Food & Nutr Serv	Food Service		\$ 18,781,032	\$ 17,814,165	\$ 20,629,845	\$ 2,815,680	15.8%
		State & Federal Grants		\$ 3,813	\$ -	\$ -	\$ -	-
9070	Centr Food Facility	General Operating		\$ 28,692	\$ -	\$ -	\$ -	-
9140	Student Record	General Operating		\$ 308,156	\$ 429,063	\$ 375,896	\$ (53,167)	-12.4%
		State & Federal Grants		\$ 12,929	\$ -	\$ -	\$ -	-
9150	Materials Management	General Operating		\$ 671,446	\$ 639,766	\$ 683,131	\$ 43,366	6.8%
		State & Federal Grants		\$ 106,192	\$ -	\$ -	\$ -	-
9170	Warehouse & Distr	General Operating		\$ 40,372	\$ -	\$ -	\$ -	-
9180	Transportation Sup	General Operating		\$ 26,336,768	\$ 37,682,670	\$ 31,033,177	\$ (6,649,493)	-17.6%

Expenditures by Location, Location Description, and Budget Category

Location		Location Description	Budget Category	FY2024 Actual	FY2025 Board Approved 6/2024	FY2026 Proposed	Dollar Amt Change	Variance
			State & Federal Grants	\$ 1,935,131	\$ 1,026,327	\$ 1,098,103	\$ 71,776	7.0%
9190	Garage		General Operating	\$ 110,151	\$ 120,000	\$ 102,500	\$ (17,500)	-14.6%
9270	Transport Taxi		General Operating	\$ 1,408,935	\$ 650,000	\$ 350,000	\$ (300,000)	-46.2%
9320	Carpenter Mill		General Operating	\$ 6,971	\$ -	\$ -	\$ -	-
9370	Building Dept Shops		General Operating	\$ 1,494	\$ -	\$ -	\$ -	-
9540	Power House		General Operating	\$ 20,380	\$ -	\$ -	\$ -	-
9660	Admin Building		General Operating	\$ 295,797	\$ -	\$ -	\$ -	-
9700	Treasurer		Food Service	\$ 5,880	\$ -	\$ -	\$ -	-
			General Operating	\$ 466,663	\$ 322,798	\$ 637,604	\$ 314,807	97.5%
			Local Grants	\$ 159,768	\$ 387,287	\$ 238,333	\$ (148,954)	-38.5%
			State & Federal Grants	\$ 58,862	\$ -	\$ -	\$ -	-
9720	Grants Management		General Operating	\$ 3,569,239	\$ 6,410,500	\$ 2,235,500	\$ (4,175,000)	-65.1%
			Local Grants	\$ 472,558	\$ 1,152,109	\$ 50,376	\$ (1,101,733)	-95.6%
			State & Federal Grants	\$ 1,118,531	\$ 1,025,023	\$ 908,060	\$ (116,963)	-11.4%
9730	Development Officer		General Operating	\$ 416,481	\$ 557,107	\$ 451,961	\$ (105,146)	-18.9%
			Local Grants	\$ 1,144	\$ -	\$ 10,000	\$ 10,000	-
			State & Federal Grants	\$ 13,817	\$ -	\$ -	\$ -	-
9740	Financial Management Office		General Operating	\$ 242,069	\$ 1,054,945	\$ 1,246,262	\$ 191,317	18.1%
			State & Federal Grants	\$ 932,578	\$ 92,459	\$ 95,971	\$ 3,513	3.8%
9750	Treasurer		Debt Service	\$ 29,663,570	\$ 36,000,000	\$ 35,928,383	\$ (71,617)	-0.2%
9760	Budget,Planning,Dev		General Operating	\$ 26,176	\$ 35,000	\$ 19,500	\$ (15,500)	-44.3%
9770	Fiscal Cont Officer		General Operating	\$ 3,682,484	\$ 4,373,143	\$ 1,111,319	\$ (3,261,824)	-74.6%
			State & Federal Grants	\$ 236,133	\$ -	\$ -	\$ -	-
9780	Chief Financial Officer		General Operating	\$ 1,017,063	\$ 2,980,937	\$ 1,937,529	\$ (1,043,408)	-35.0%
			State & Federal Grants	\$ 11,943	\$ -	\$ -	\$ -	-
9790	Payroll		General Operating	\$ 529,533	\$ 478,011	\$ 538,982	\$ 60,971	12.8%
			State & Federal Grants	\$ 19,324	\$ -	\$ -	\$ -	-
9810	Technology Serv Mis		General Operating	\$ 10,013,234	\$ 14,395,577	\$ 7,962,313	\$ (6,433,264)	-44.7%
			Local Grants	\$ 492	\$ -	\$ 87,907	\$ 87,907	-
			State & Federal Grants	\$ 10,042,692	\$ 30,000	\$ 400,000	\$ 370,000	1233.3%
9840	Research, Eval, Assess		General Operating	\$ 1,382,752	\$ 715,414	\$ 718,044	\$ 2,630	0.4%
			State & Federal Grants	\$ 16,573	\$ -	\$ -	\$ -	-
9900	Human Resources		General Operating	\$ 4,302,391	\$ 4,136,633	\$ 8,656,117	\$ 4,519,484	109.3%
			Local Grants	\$ 646,158	\$ -	\$ -	\$ -	-
			State & Federal Grants	\$ 1,056,066	\$ 7,500	\$ -	\$ (7,500)	-100.0%
9910	St. Louis Plan		General Operating	\$ 991,321	\$ 1,662,352	\$ 1,608,830	\$ (53,522)	-3.2%
			Local Grants	\$ 830,060	\$ 300,181	\$ 1,127,384	\$ 827,203	275.6%
			State & Federal Grants	\$ 109,819	\$ -	\$ -	\$ -	-
Grand Total				\$ 493,119,812	\$ 576,096,670	\$ 493,599,851	\$ (82,496,819)	-14.3%



Glossary

Bond	A written promise to pay a specified sum of money (face value) at a fixed future date (maturity date), with interest at a fixed rate, usually paid periodically
Capital Outlay	Capital expenditures are defined as expenses paid or incurred for the acquisition or repair of assets that will remain useful for more than one year.
Delinquent Taxes	Taxes remaining unpaid on or after the date on which they become due and payable by statute.
Discretionary Grant	Grant funds made available usually for a predetermined purpose and awarded to an applicant based on the judgment of the grantor.
District's Levy	Refers to the tax levy extended onto the tax books and assessed to the taxpayers for a school
Expenditures	Consumption of an asset or the payment of an expense.
Fiscal Year Code	Represents the fiscal year the expenses occur. SLPS fiscal year is July 1 thru June 30. GOB fiscal year will always appear as "00". Grant budgets will always have a two digit number, "26", to represent the fiscal year in which the grant funds were awarded.
Full-Time Equivalency	The amount of time for a less than full-time activity divided by the amount of time normally required in corresponding full-time activity. Full-time equivalency usually is expressed as a decimal fraction to the nearest tenth.
Function Code	The action, purpose or program for which activities are performed.
Fund Code	FUND CODE categorizes the District into two types: the General Operating Budget (GOB) and Non-General Operating Budget (Non-GOB).
Fund Code Descriptions	<p>GOB - GOB funds primarily consist of local and state dollars that are allocated to fulfill the general operational needs of the district.</p> <p>Non-GOB funds mainly federal funds utilized to support grants (such as Title Funds) and other funded programs. Non-GOB funds are typically subject to specific compliance mandates, regulations, and reporting requirements.</p>

Location Code	Used to identify specific schools within a district, as well as different departments or areas such as administration, school services, maintenance, and operations.
Object Code	Represents the specific revenue or expenditure items, which are further categorized by specific types.
Project Code	Used to identify GOB & grant expenditures by specific grant or activity.
Revenue	Additions to fund financial resources other than from interfund transfers and debt-issue proceeds.
Salary	The total amount regularly paid or stipulated to be paid to an individual, before deductions, for personal services rendered while on the payroll of the LEA. Payments for sabbatical leave are also considered salary.
Taxes - M&M (Merchants' and Manufacturers')	Taxes levied by the City of St. Louis on businesses engaged in merchant and manufacturing activities within the city.
Taxes - PP (Personal Property)	Taxes levied by the City of St. Louis annually on the tangible personal property owned by individuals, such as vehicles.
Taxes - RP (Real Property)	Taxes levied by the City of St. Louis on land and any permanent structures attached to it.

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