



Mehlville School District

Individually Focused. Committed to All.

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

2023-2024

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BOARD OF EDUCATION

Mrs. Peggy Hassler _____ President
Mrs. Tori Behlke _____ Vice President
Mr. Patrick McKelvey _____ Secretary
Mr. Scott Huegerich _____ Director
Mrs. Jean Pretto _____ Director
Mrs. Jeff Wolman _____ Director
Mrs. Grace Wright _____ Director

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Dr. Jeff Haug _____ Superintendent of Schools
Dr. Jeff Bresler _____ Assistant Superintendent – Secondary
Mr. Marshall Crutcher, CPA _____ Chief Financial Officer | Treasurer
Dr. Brian Smith _____ Assistant Superintendent – Teaching and Learning
Dr. Chad Dickemper _____ Assistant Superintendent – Elementary
Dr. Shannon Pike _____ Assistant Superintendent – Human Resources
Mr. Adam Smith _____ Assistant Superintendent – Student Service
Mrs. Jessica Pupillo _____ Director of Communications and Public Relations

2023-2024 ACADEMIC CALENDAR



■ First and Last Day of School	■ No School - District Closed
■ Early Release Day/PD	■ No School - Teacher Workday
■ Professional Development	■ Inclement Weather Make Up Day

4 District Closed - Independence Day	July '23	January '24	1-2 No School - Winter Break 3 No School - 1/2 Day PD, 1/2 Day Teacher Workday 11-12 Final Exams 12 End of Second Quarter/First Semester 15 No School - Martin Luther King Jr. Day 16 No School - Teacher Workday 24 Early Release, Early Childhood PM Attend
	S M T W T F S	S M T W T F S	
	2 3 4 5 6 7 8	7 8 9 10 11 12 13	
	9 10 11 12 13 14 15	14 15 16 17 18 19 20	
	16 17 18 19 20 21 22	21 22 23 24 25 26 27	
	23 24 25 26 27 28 29	28 29 30 31	
	30 31		

TBD New Teacher Orientation 17 District Professional Development 18 PD - 1/2 Day District; 1/2 Day Building 21 Teacher Workday 22 First Day of School	August '23	February '24	19 No School - Presidents Day 28 Early Release, Early Childhood PM Attend
	S M T W T F S	S M T W T F S	
	6 7 8 9 10 11 12	4 5 6 7 8 9 10	
	13 14 15 16 17 18 19	11 12 13 14 15 16 17	
	20 21 22 23 24 25 26	18 19 20 21 22 23 24	
	27 28 29 30 31	25 26 27 28 29	

4 No School - Labor Day 13 Early Release, Early Childhood AM Attend	September '23	March '24	11-15 Spring Parent/Teacher Conferences 15 End of Third Quarter 18-22 No School - Spring Break 27 Early Release, Early Childhood PM Attend
	S M T W T F S	S M T W T F S	
	3 4 5 6 7 8 9	3 4 5 6 7 8 9	
	10 11 12 13 14 15 16	10 11 12 13 14 15 16	
	17 18 19 20 21 22 23	17 18 19 20 21 22 23	
	24 25 26 27 28 29 30	24 25 26 27 28 29 30	
		31	

11 Early Release, Early Childhood AM Attend 16 ES Parent/Teacher Conferences 4 hrs 17 MS Parent/Teacher Conferences 4 hrs 18 HS Parent/Teacher Conferences 4 hrs 19 Early Release, Early Childhood AM Attend Parent Teacher Conferences 3 hrs 20 mins, End of First Quarter 20 No School - District Closed	October '23	April '24	1 No School - District Closed 2 No School - 1/2 Day PD, 1/2 Day Teacher Workday 10 No School - District Closed 24 Early Release, Early Childhood PM Attend
	S M T W T F S	S M T W T F S	
	1 2 3 4 5 6 7	7 8 9 10 11 12 13	
	8 9 10 11 12 13 14	14 15 16 17 18 19 20	
	15 16 17 18 19 20 21	21 22 23 24 25 26 27	
	22 23 24 25 26 27 28	28 29 30	
	29 30 31		

7 No School - Election Day - 1/2 Day PD, 1/2 Day Teacher Workday 22-24 No School - Thanksgiving Break	November '23	May '24	27 No School - Memorial Day 28-29 Final Exams 29 Last Day of School End of Fourth Quarter/Second Semester 30-31 Inclement weather make up days
	S M T W T F S	S M T W T F S	
	5 6 7 8 9 10 11	5 6 7 8 9 10 11	
	12 13 14 15 16 17 18	12 13 14 15 16 17 18	
	19 20 21 22 23 24 25	19 20 21 22 23 24 25	
	26 27 28 29 30	26 27 28 29 30 31	

13 Early Release, Early Childhood AM Attend 21-29 No School - Winter Break	December '23	June '24	3-6 Inclement weather makeup days 19 No School - Juneteenth The district may use up to five virtual learning days for inclement weather or other emergency. Should we use all five days, additional inclement weather days will be made up beginning May 30.
	S M T W T F S	S M T W T F S	
	3 4 5 6 7 8 9	2 3 4 5 6 7 8	
	10 11 12 13 14 15 16	9 10 11 12 13 14 15	
	17 18 19 20 21 22 23	16 17 18 19 20 21 22	
	24 25 26 27 28 29 30	23 24 25 26 27 28 29	
	31	30	

BUDGET MESSAGE



Mehlville School District

Individually Focused. Committed to All.

June 29, 2023

Board of Education
Mehlville School District

Dear Members of the Board of Education,

Submitted for your approval is the annual budget for the 2023-24 school year.

This budget was prepared by the Chief Financial Officer based on discussions with every department head, the Cabinet, the Superintendent, the Finance Committee, the Board of Education, and the community.

The budget contains a lot of data. The most important focus is the "Executive Summary" in the first 2 pages of the Budget Message in section #1. If you want more details without studying the entire document, the next level of focus should be the footnotes on page 1 of the cash flow section, page 1 of the revenue section, and page 1 of the expense section which will give you a comprehensive overview of the budget.

Respectfully submitted,

Marshall Crutcher
Chief Financial Officer

BUDGET MESSAGE FY24 - KEY BUDGET COMPONENTS & ASSUMPTIONS

Introduction

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

EXECUTIVE SUMMARY

1. **Operating gain is \$3.3M in FY24**, appearing to decline from \$3.6M in FY23, however this is deceiving. **Additional funding to the Capital Fund is \$10.9M more than in FY23** and could have otherwise been allocated to operating funds. So, **operating gains in FY24 could have been \$11.2M** without this additional capital funding (see cash flow page 1, note 2).
2. **Cash reserve.** Historically, reserves are 23.7% (FY14), 21.3% (FY15), 25.0% (FY16), 26.7% (FY17), 28.8% (FY18), 30.3% (FY19), 36.2% (FY20), 35.9% (FY21), 34.3% (FY22), 34.7% (FY23 forecast), and 31.7% (FY24 budget) (see cash flow page 2).
3. **Prop E was passed in April 2023 to increase taxes 31 cents.** 27 cents are allocated to salaries and benefits (\$6.3M) and 4 cents are allocated to building security and mental health counseling (\$.9M) (see expense page 1, footnote 2).
4. **Local tax revenue increased \$22.2M**, or 27.2% from FY23. **Without Prop E**, tax revenue would have increased **only \$4.9M**. With Prop E and **preliminary 5% AV growth estimates** before county data was available, tax revenue would have **increased \$12.1M**. Of this additional **\$7.2M**, **\$6.3M was committed to spending on existing staff salaries/benefits** to make them more competitive since the district **ranked 20th** out of 22 St. Louis County schools in **spending per student**. However, in late March the county reported preliminary AV **growth estimates of 17.8%** which **increased** budgeted tax revenue **another \$10.1M** for a **total increase of \$22.2M**. This additional revenue is **part of the \$10.9M additional levy to the Capital Fund**.
5. **Strategic planning for FY25. 34 interventionists** across 17 schools will cost \$2.8M for salaries and benefits in FY24, and it is funded by ESSER funds. This is currently equivalent to 10.7 cents of tax levy. **After FY24, ESSER funding will cease**. For FY25, the **District must decide** whether to **continue** using the interventionists from operating funds, **eliminate** the positions, or **approve** a tax increase to fund the interventionists.
6. **Finance dashboard benchmarking** (see cash flow page 5) is DESE data showing how the district ranks among all 22 St. Louis County school districts for FY22 data in key categories. The District **ranked 22nd (last) in tax rate**. **With Prop E**, if no other district changed, the district will **move up to 20th**. Also, the District **ranks 20th in operating expense per student** (daily operations), and **last in debt per student** (capital projects for infrastructure).
7. **ESSER funding.** FY24 budget expense for ESSER is \$3.5M for operating funds. FY23 forecast is \$3.2M for operating funds and \$2.0M for capital projects. Expenses are reimbursed so the net budget impact is zero. (see cash flow page 1, note #5)
8. **Prop S** bond proceeds of \$37.7M were received FY21. Cost of issuance is \$325K paid in FY21. About **\$15.9M** capital projects expense is budgeted for FY24 and **\$13.4M** is forecast for FY23, but this **may significantly fluctuate** based on project timing. (see capital section, pages 1 & 2)
9. **Health insurance** increases \$1.3M due to the **22.0%** rate increase January **2023** and a **budgeted increase of 2.0%** for January **2024**. Also, 20 additional staff are budgeted to **fill** open classified positions.

Key Assumptions & Budget Estimates

The following are **key assumptions**:

- 174 school day attendance
- Local tax: reassessment year, \$3.9719 blended tax rate (\$3.6784 in FY23), 6.5% CPI, 17.8% AV increase, \$2.4M new construction, and 97.18% collection rate. Tax rates are finalized in September so the budget is an estimate.
- Basic Formula: \$6,375 SAT, 1.093 dollar value modifier, 150 ADA for 2023 summer school, and 9,626 WADA based on FY20 WADA. Normally the district must choose the most favorable WADA from FY22 though FY24, but DESE is making an exception to allow FY20 to be used.
- Sales tax: \$1,360 reimbursement per WADA, and 9,485 WADA based on estimated FY23. Unlike the Basic Formula revenue, DESE will not allow optional years of WADA to be used.
- ESSER (Elementary & Secondary School Emergency Relief) revenue budget is \$3.5M.
- Investment earnings for operating funds is based on 90% of current year estimates, and non-operating funds is much less due to arbitrage limitations for Prop S funds.
- Health insurance assumes 2.0% rate increase for January 2024 and no coverage changes.
- Gasoline/diesel use of 175,000 gallons at \$4.00 per gallon.
- Electric/heating fuel is estimated to increase 10%.

The following are **key estimates** for data that is unavailable until after FY24 begins. Once actual data is available then budget adjustments may occur. Examples are:

- State revenue withholding due to budget shortfalls for basic formula, sales tax, transportation
- Tax levy assessed value that is finalized in September by the county
- Title I, II, and III federal allocation adjustments
- Final FY23 enrollment which impacts FY23 sales tax
- New year September enrollment for VICC students
- Unforeseen facility emergencies (HVAC failure, leaking roofs.....)
- Gasoline price fluctuations on 175,000 gallons of fuel
- Negative medical insurance claims experience that could raise medical rates

Cash Flow Summary (see section #2)

Operating Funds:

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

Operating gain is \$.3M in FY24, appearing to decline from \$3.6M in FY23, however this is deceiving. See **footnote #2 on page 1 of the Cash Flow section**. It explains the net **additional funding to the Capital Fund is \$10.9M more than in FY23** that could have otherwise been allocated to operating funds. So, **operating gains in FY24 could have been \$11.2M** without this additional Capital Fund allocation. The additional capital funding will be used to address significant future HVAC needs and possibly other key capital projects.

The cash reserve % is calculated by dividing the operating fund end of year cash balance (June 30 balance) by the annual operating fund expense for that same fiscal year. The lowest point of cash balances for the district is early December where cash balances in past years have ranged from 3% to 10% until county tax revenue is finally received.

Ending cash balance for operating funds is forecast at \$41.5M for FY23 and budgeted at \$41.8M for FY24. Obviously, **any difference in actual FY23** ending year cash compared to the forecast will **carry over to adjust FY24** budgeted cash.

Cash reserve % is **31.7% for FY24** budget and **34.7% for FY23** forecast. The previous years of cash reserve % are 34.3% in FY22, 35.9% in FY21, 36.2% in FY20, 30.3% in FY19, 28.8% in FY18, 26.7% in FY17, 25.0% in FY16, and 21.3% in FY15. The district has maintained healthy cash reserves in recent years. **Having proper cash reserves now enables the district greater flexibility to avoid immediate budget cuts.** For example, during Covid the District faced a preliminary FY21 operating budget deficit of \$6M and never paused to consider cutting education programs since FY20 reserves were 36.2%

Non-operating Funds:

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

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

The FY24 non-operating loss is \$9.5M due to Prop S capital project spending of funds that were received in FY21. Food service budget is a net loss of \$.8M due to \$.7M capital projects spending but the overall ending fund balance is budgeted to be over \$3M. Student activities and athletics activities are budgeted at break-even.

Debt Service Fund #300 represents Prop S general obligation bonds. \$37.7M bond proceeds were received in FY21 due to the 4/6/21 ballot that passed, authorizing a no tax increase bond. See section #6 for debt payment schedules. FY24 is budgeted to levy 12 cents for the debt payments. The blended tax rate was reduced 12 cents in FY23 and this reduction is permanently embedded within the blended tax rate.

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

Capital Fund #410 receives Prop A funding of about \$815K from a temporary tax of about 4 cents that runs through tax year 2025. Also, the fund will receive a transfer from the general fund for \$1,750K to cover Prop R projects. The \$1.75M transfer helps "catch up" on under-funded capital projects, but reduces operating revenue. See section #5 for capital project schedules.

Revenue (see section #3)

Total budgeted revenue is **\$164.1M** in FY24. FY23 forecast revenue is \$144.6M. Thus, FY24 revenue is **up \$19.4M, or 13.4%**, from FY23 revenue. The increase is due to **local tax increasing \$22.2M** due to the **Prop E 31 cent tax increase plus 18% assessed value growth**. The only other significant change is a \$1.7M decrease of ESSER revenue due to available funds. Revenues offset ESSER related expenses for net zero impact.

There are 36 line items on the revenue financial statements. **Over 85% of revenue is comprised of local tax, sales tax, basic formula / classroom trust, early childhood, and transportation**. The following revenues are key components to the budget. Significant budget assumptions, estimates and facts are highlighted. Amounts are estimates and actual results will vary from the estimates.

1. Local Taxes

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

Note the difference between **“tax year” versus “fiscal year”**. A “tax year” is based on the calendar year ending December 31. A “fiscal year” is based on the year ending June 30. So “tax year” 2023 is the period of 1/1/2023 – 12/31/2023, while “fiscal year” 2024 is the period of 7/1/2023 – 6/30/2024. So, the fall tax levy in 2023 is in fiscal year 2024.

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

- Local tax revenue **budget is \$103.9M, up \$22.2M**, or 27.2% from this year due to voters approving a **Prop E 31 cent tax** increase. **Without Prop E**, tax revenue would have increased **only \$4.9M**. With Prop E and **preliminary 5% AV growth estimates** before county data was available, tax revenue would have **increased \$12.1M**. Of this additional **\$7.2M, \$6.3M was committed to spending on existing staff salaries/benefits** to make them more competitive since the district **ranked 20th** out of 22 St. Louis County schools in **spending per student**. However, in late March the county reported preliminary AV **growth estimates of 17.8%** which changed the budgeted tax revenue to the **\$22.2M increase** which is yet an **additional \$10.1M**. This additional revenue is **part of the \$10.6M additional levy to the Capital Fund** in FY24 that was mentioned earlier.
- This line item comprises over **60% of the total revenue** budget.
- Key assumptions are 1) **\$3.9719** blended tax rate (\$3.6784 currently), 2) **17.8%** AV (assessed value) increase, **\$2.4M** new construction, 6.5% CPI (inflation), **\$106.9M** tax levy of which **97.18%** is collected.
- The tax rates and tax levy are based on state auditor calculation schedules.
- Most tax revenue is recorded to the General/Teacher Fund, except Prop A 3.47 cents is recorded to the Capital Fund, an additional 64.77 cents are allocated to the Capital Fund, and 12 cents is recorded to the Debt Service Fund to pay off Prop S bonds.
- **1 cent of tax levy equals \$261K** revenue based on a 97.18% collection rate. Initial budgets were based on 5.0% AV growth which produced \$233K per one cent of tax levy. With 17.8% AV growth, the amount increased to \$261K.
- Tax rates are presented for **board approval at the September tax rate hearing**. Tax rates are required to be **filed with St. Louis County by September 30th**.

- The blended tax rate consists of a **permanent tax rate** budgeted at \$3.9372, and a 10 year **temporary Prop A tax rate** budgeted at \$.0347 that runs through the fall 2025. Prop A was passed for 4 cents but the Hancock amendment will adjust that rate annually based on statutory calculations.
- The current year blended tax rate is \$3.9719 and **ranks 20th lowest out of 22** total county school districts (based tax year 2022 rates).
- The last 6 **non-reassessment** years have averaged a **1.3% AV** increase, compared to the last 6 **reassessment** years which have averaged a **6.9% AV** increase.
- For tax year 2008 AV totaled \$1.884B. Then the recession hit in 2009 and AV declined 4 out of 5 years. **AV did not reach \$1.884B until tax year 2019, 11 years after the recession.**
- Through FY22, the levy collection % averages **97.28%** the last 3 years, and averages **97.15%** the last 10 years. FY24 budget is **97.18%**.

2. State Basic Formula/Classroom Trust

- Basic formula/classroom trust revenue budget is \$16.2M, similar to FY23.
- These 2 line items comprise about **10% of the total revenue** budget.
- Key assumptions are **\$6,375 SAT** (state adequacy target), **1.093 DVM** (dollar value modifier), **150 ADA** for 2023 summer school, and **9,626 WADA based on FY20 WADA**. Normally the district would have to choose the most favorable WADA from FY22 through FY24, however **DESE made an exception** and will allow FY20 to be used.

3. Proposition "C" Sales Tax

- This is a statewide half cent sales tax and is based on the preceding year WADA.
- Sales tax revenue **budget is \$12.9M, up \$.5M, or 4.0%.**
- Key assumptions are 1) unlike Basic Formula revenue, DESE will not allow optional years of WADA to be used, therefore FY23 estimated WADA is the basis which is **9,485**. Also, 2) **per WADA reimbursement is \$1,360.**

4. Desegregation (VICC)

Revenue is budgeted to **decrease \$319K**. The maximum reimbursement for VICC students is \$7,000. FY24 student count budget is 141 for FY24 compared to 177 for FY23. FY23 true up was a revenue decrease of \$18K while FY24 budgeted true-up is \$77K (FY23 actual student count versus FY23 estimated count at the beginning of the year).

5. Other Local Revenue

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

6. State Transportation

Reimbursements are estimated to **increase \$175K, or 5.7%.**

7. State - Early Childhood

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

8. Federal – school lunch and breakfast
Revenue represents a full 174 day school year but decreases \$1.4M partially due to FY23 being overstated by \$774K for revenue that should have been received from the Federal government in FY22 but instead they made the payment in FY23. Additionally, there is \$266K federal grant money received in FY23 that is not expected to be repeated. Thus, the actual decrease is about \$250K.
9. Federal Programs
Program grants are updated in September and finalized next January. The budget will be then be adjusted to show the update. Title I funds are used for reading at Bierbaum, Beasley and Forder elementary schools. Title II funds are for teacher professional development. Title III is for limited English proficiency instruction. Title IV is student support and academic enrichment for mental health services and supplies. CTE is for student career and technical education. The Perkins grant helps students prepare for post-secondary institutions.
10. Federal Other
\$3.5M revenue is budgeted related to ESSER (Elementary & Secondary School Emergency Relief) reimbursements that offset expenses for a net zero impact to operating funds.

Expense (see section #4)

Total budgeted expense is \$173.3M in FY24, up \$25.1M or 17.0% from FY23 forecast due to a \$13.7M increase for salaries/benefits and a \$12.5 increase for capital projects (Prop S). Operating fund expenses increased \$12.3M and non-operating expenses increased \$12.8M.

The following key budget expenses are summarized below.

1. Salaries and benefits

Total salaries and benefits increase \$13.7M for the following purposes:

- 1) **\$6.3M** is allocated to salaries (\$5.4M) and benefits (\$.9M) for **market adjustments** to make existing FY23 staff salaries competitive based on salary studies of St. Louis County school districts. This portion is **funded by 27 cents of Prop E** based on preliminary AV growth estimates of 5.0%.
- 2) **\$5.4M** is allocated to salaries and benefits for **normal FY24 annual pay raises** and is funded by normal operating funds.
- 3) **\$.7M** is allocated to salaries and benefits to **restore 288 teachers for frozen steps** in FY09 and FY16.
- 4) **Health insurance** increases \$1.3M due to the 22.0% rate increase in 2023 (\$960K impacting July-Dec), plus a **2.0% rate increase for 2024** (\$104K impacting Jan-Jun), plus \$194K added for filling 20 open classified positions.

Certified salaries increase **\$6.7M** due to:

- Admin increased \$.5M for the **market adjustment** and \$.2M for the **normal FY24** raise
- Teachers increased \$2.8M for the **market adjustment** and \$2.2M for the **normal FY24** raise, \$.6M for the **frozen steps restored**, and \$.4M for **supplemental instruction**
- \$4.5K was added to **teacher base salary** of which starting salary is now \$46,100
- \$.5M was allocated for making **adjustments to the tier pay structure**
- Teachers received one **step and channels**
- Raises are based on **competitive benchmarks rather than percentages**

Classified salaries increase **\$3.8M** due to:

- Admin increased \$191K for the **market adjustment** and \$76K for the **normal FY24** raise
- Hourly staff increased \$1.9M for the **market adjustment**, \$.9M for the **normal FY24** raise, and \$.6M for **filling open positions**
- Raises are based on **competitive benchmarks rather than percentages**

2. Purchased Services & Supplies

The budget for purchased services and supplies is \$20.6M compared to \$21.7M for FY23 forecast. The \$1.1M decrease is due to textbooks decreasing \$1.5M due to cyclical fluctuations.

3. Capital (see section #5)

The capital **budget is \$32.6M** and is detailed in the capital section #5. The capital projects portion is \$30M which includes \$5M for 2900 Lemay Ferry building remodel using **regular capital** funds, \$15.9M for **Prop S** projects, \$2.7M for **Prop R** projects, \$.6M for **Prop A** projects, and \$2.3M for HVAC projects using **COP reallocation** funds.

FY24 budget also provides 5 new buses and 6 non-bus vehicles for facilities, transportation, and IT. Prop R projects include asphalt, roofing, a boiler, and security cameras. Prop R contributes \$1,750K funding by transferring funds from the general fund to the capital fund. Prop A projects are for roofing. Prop A provides a ten year 3.5 cent temporary tax that will sunset after the 2025 tax year. Those funds are targeted to be spent on roofing and HVAC needs. Additionally, about **\$10.0M will be placed into the COP reallocation reserve and will be set aside for future HVAC needs** that total about \$30M around FY26 timeframe.

4. Debt Service (see section #6)

The District had zero expense for COP debt (Certificates of Participation) principal and interest expense in FY23, and the ending year debt balance is zero. There is zero COP debt.

The District passed a ballot on April 6, 2021 that authorized a no tax increase general obligation bond for \$35M with a 12 cent tax levy. The actual proceeds were received June 3, 2021 for a total of \$37,708,737 that included the \$35M plus the related premium. The cost of issuance is \$324,750. The tax levy is budgeted to increase the debt service tax levy by 12 cents in FY24. In FY23, this 12 cent debt service levy was offset by a voluntary 12 cent reduction to the General Fund to net a zero tax increase. This voluntary reduction is now permanently embedded within the tax rate.

FY23 beginning balance debt is \$35.0M, all of which is the bond debt. FY23 principal expense was \$1,450K and interest expense was \$1,050K. FY23 ending balance is \$33.6M. In FY24, the bond debt pays \$1.5M principal and \$1.0M interest. FY24 ending debt balance is \$32.1M.

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

Forecast (see section #7)

See the “Forecast - Summary” footnotes on page 1 in section #7. Forecasts are very general projections that most likely will vary significantly from actual due to changes in government funding, voter approval, student attendance, and property values. This forecast shows FY25 – FY27 projections and \$38M funded to capital reserves for upcoming HVAC needs and possibly Prop S projects that were cancelled or deferred.

Supplemental Data (see sections 8 through 13)

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

Other

District enrollment in January 2023 is 9,767 compared to 9,738 in January 2022. VICC student enrollment is 164 in January 2023 compared to 180 in January 2022.

CASH FLOW

**MEHLVILLE SCHOOL DISTRICT
Budget Overview
FY2024**

	FY23 Forecast	FY24 Budget		Inc(Dec)	%	
Cash Reserve %	34.7%	31.7%		-3.0%		(decrease due to higher expense base)
Operating Fund Gain(Loss)	\$ 3,619,000	\$ 323,000	see Note 2	\$ (3,296,000)		(decrease due to increased capital allocation)
Non-operating Gain(Loss)	(7,143,000)	(9,546,000)	see Note 3	(2,403,000)		(increased capital allocation reduces the deficit)
Total Fund Gain(Loss)	\$ (3,524,000)	\$ (9,223,000)		\$ (5,699,000)		
Revenue	\$ 144,627,000	\$ 164,073,000		\$ 19,446,000	13.4%	Op Fund Inc(Dec) 6,542,000 Non-Op Fund Inc(Dec) 12,904,000
						5.0% 10 year avg. per year increase
Expense:						
Salaries	\$ 78,425,000	\$ 88,981,000		\$ 10,556,000	13.5%	
Benefits	25,476,000	28,665,000		3,189,000	12.5%	
Services/Supplies	21,733,000	20,586,000		(1,147,000)	-5.3%	
Sub-total	125,634,000	138,232,000		12,598,000	10.0%	
Capital	20,016,000	32,557,000		12,541,000	62.7%	
Debt	2,501,000	2,507,000		6,000	0.2%	Op Fund Inc(Dec) 12,313,000 Non-Op Fund Inc(Dec) 12,832,000
Total Expense	\$ 148,151,000	\$ 173,296,000		\$ 25,145,000	17.0%	
						5.7% 10 year avg. per year increase
						see Note 1

		Rank out of 22 STL County Districts
see Note 1	Finance Dashboard	
	Tax Rate 2022	\$ 3.6784 22nd (last)
	Budget Tax Rate after Prop E	\$ 3.9719 20th
	Op expense per student FY22	\$ 10,903 20th
	Debt per student FY22	\$ 3,829 22nd (last)

Description
Taxes provide over 60% of total district revenue
Prop E increases the rate to \$3.9719 (ranking 20th)
Represents operating spending for student education
Represents debt financing for infrastructure spending

Summary Notes and Assumptions

Note 1: The 10 year average per year expenses have increased 5.7% compared to revenue increasing 5.0%. The revenue gains were made possible through the Prop R 49 cent increase and Prop A 4 cent temporary increase, both in FY17, plus the Prop S \$35M bond in FY21, and now Prop E 31 cent increase for FY24. The Finance Dashboard shows previously the district ranked 22nd in tax rate, 20th in operating spending per student, and 22nd in debt per student. Prop E helps the district slightly increase the tax rate and operating expense per student rankings. After Prop E, the tax rate ranks 20th instead of 22nd.

Note 2: FY24 operating gain is \$.3M, however allocations to the capital fund have increased significantly to help fund future HVAC needs. The net additional Capital Fund levy allocation is over \$10M more than FY23 allocations (see below). The Prop R transfer will still be made. This allows flexibility to build capital for significant HVAC/capital needs, yet shift funds in the future to the General Fund as needed. Building capital funds can potentially eliminate or reduce the amount of G.O. bond tax rate increases needed for the upcoming HVAC needs.

Capital Fund Revenue	FY23 Forecast	FY24 Budget	Diff
General transfer/Tax levy	7,635	20,576	
Prop R	1,750	1,750	
ESSER	2,000	-	
Food Service	706	702	
Total Capital Fund	12,091	23,028	10,937

Note 3: FY24 non-operating net loss is detailed below:

Food Service	(792,000)	Deficit is primarily due to \$.6M capital expenses, but overall fund balance is over \$3M
Activity Funds	-	
Capital	(9,529,000)	Deficit is due to Prop S projects expense for proceeds received FY21
Debt	775,000	Revenue is based on a 12 cent tax levy and expense is based on debt pay schedules
Total	(9,546,000)	

Note 4: **Fund transfers** are budgeted for 1) **\$1,750K recurring annual Prop R** transfer from General Fund to Capital Fund, and 2) **food service** capital expenses transfer from Food Service Fund to Capital Fund. FY23 transfers include \$2,475K from General Fund to Capital Fund for future HVAC and capital projects. FY24 will levy amounts directly to the Capital Fund instead of making fund transfers. This will allow greater flexibility to transfer additional funds to the Capital Fund in FY24 if desired, since there is a cap amount on transfers.

Note 5: FY24 budget expense for ESSER III is \$3.5M for operating funds, of which 98% are for salaries and benefits. FY23 forecast is \$3.2M for operating funds and \$2.0M for capital projects. Expenses are reimbursed so net budget impact is zero.

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Full Year Budget
FY24

NY Budget 2

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Balance	\$ 41,450,086	\$ 5,490,443	\$ 35,546,983	\$ 2,165,387	\$ 84,652,899
Revenue	133,806,000	6,408,000	20,576,000	3,283,000	\$ 164,073,000
Expenditures	131,733,000	6,498,000	32,557,000	2,508,000	\$ 173,296,000
Transfers	(1,750,000)	(702,000)	2,452,000	-	\$ -
Net Gain (Loss)	323,000	(792,000)	(9,529,000)	775,000	\$ (9,223,000)
End Balance	\$ 41,773,086	\$ 4,698,443	\$ 26,017,983	\$ 2,940,387	\$ 75,429,899

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 39,530,048	\$ 1,920,038	\$ 41,450,086	Operating \$ 323,000
Revenue	47,939,000	85,867,000	133,806,000	Non-Operating (9,546,000)
Expenditures	44,282,000	87,451,000	131,733,000	Total \$ (9,223,000)
Transfers (Note 1)	(1,750,000)		(1,750,000)	
Net Gain (Loss)	1,907,000	(1,584,000)	323,000	
End Balance	\$ 41,437,048	\$ 336,038	\$ 41,773,086	

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Beg Balance	\$ 3,909,184	\$ 1,297,685	\$ 283,574	\$ 5,490,443
Revenue	4,908,000	1,100,000	400,000	6,408,000
Expenditures	4,998,000	1,100,000	400,000	6,498,000
Transfers	(702,000)			(702,000)
Net Gain (Loss)	(792,000)	-	-	(792,000)
End Balance	\$ 3,117,184	\$ 1,297,685	\$ 283,574	\$ 4,698,443

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 2,165,387	\$ 2,165,387
Revenue	-	3,283,000	3,283,000
Expenditures	-	2,508,000	2,508,000
Transfers			-
Net Gain (Loss)	-	775,000	775,000
End Balance	\$ -	\$ 2,940,387	\$ 2,940,387

Cash reserve % of annual expense	June	November	Net Gain (Loss)	Op Gain (Loss)
6/30/24 Cash Reserve %	31.7% Forecast			
6/30/23 Cash Reserve %	34.7% Forecast			
6/30/22 Cash Reserve %	34.3% Actual	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9% Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2% Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3% Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8% Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7% Actual	2.0%	\$ 2,177	\$ 3,041
6/30/16 Cash Reserve %	25.0% Actual	3.4%	\$ 4,323	\$ 2,478
6/30/15 Cash Reserve %	21.3% Actual	2.9%	\$ (2,535)	\$ (1,613)

Note 1) Amount is transferred to the Capital Fund for Prop R \$1,750K.

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Forecast
FY23

Forecast
Jun-23

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Balance	\$ 37,831,086	\$ 5,020,443	\$ 43,471,983	\$ 1,853,387	\$ 88,176,899
Revenue	127,264,000	7,391,000	7,160,000	2,812,000	\$ 144,627,000
Expenditures	119,420,000	6,215,000	20,016,000	2,500,000	\$ 148,151,000
Transfers	(4,225,000)	(706,000)	4,931,000	-	\$ -
Net Gain (Loss)	3,619,000	470,000	(7,925,000)	312,000	\$ (3,524,000)
End Balance	\$ 41,450,086	\$ 5,490,443	\$ 35,546,983	\$ 2,165,387	\$ 84,652,899

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)	
Beg Balance	\$ 34,430,048	\$ 3,401,038	\$ 37,831,086	Operating	\$ 3,619,000
Revenue	51,081,000	76,183,000	127,264,000	Non-Operating	(7,143,000)
Expenditures	41,756,000	77,664,000	119,420,000	Total	\$ (3,524,000)
Transfers	(4,225,000)		(4,225,000)		
Net Gain (Loss)	5,100,000	(1,481,000)	3,619,000		
End Balance	\$ 39,530,048	\$ 1,920,038	\$ 41,450,086		

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Beg Balance	\$ 3,439,184	\$ 1,297,685	\$ 283,574	\$ 5,020,443
Revenue	5,891,000	1,100,000	400,000	7,391,000
Expenditures	4,715,000	1,100,000	400,000	6,215,000
Transfers	(706,000)			(706,000)
Net Gain (Loss)	470,000	-	-	470,000
End Balance	\$ 3,909,184	\$ 1,297,685	\$ 283,574	\$ 5,490,443

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 1,853,387	\$ 1,853,387
Revenue	-	2,812,000	2,812,000
Expenditures	-	2,500,000	2,500,000
Transfers	-		-
Net Gain (Loss)	-	312,000	312,000
End Balance	\$ -	\$ 2,165,387	\$ 2,165,387

Cash reserve % of annual expense	June		November	Net Gain (Loss)	Op Gain (Loss)
6/30/23 Cash Reserve %	34.7%	Forecast		\$ (3,524)	\$ 3,619
6/30/22 Cash Reserve %	34.3%	Actual	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9%	Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2%	Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3%	Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8%	Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7%	Actual	2.0%	\$ 2,177	\$ 3,041
6/30/16 Cash Reserve %	25.0%	Actual	3.4%	\$ 4,323	\$ 2,478
6/30/15 Cash Reserve %	21.3%	Actual	2.9%	\$ (2,535)	\$ (1,613)
6/30/14 Cash Reserve %	23.7%	Actual	5.0%	\$ 443	\$ 671

Minimum Cash Balance Requirements

Required 3% Balance	\$ 3,582,600
Excess of Min Required Balance	\$ 37,867,486

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Full Year Adopted Budget
FY2023

Adopted Budget
Actual Beginning Cash

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Balances 6-30-22	\$ 37,831,086	\$ 5,020,443	\$ 43,471,983	\$ 1,853,387	\$ 88,176,899
Revenue	121,084,000	5,710,000	4,977,000	2,671,000	\$ 134,442,000
Expenditures	117,521,000	5,938,000	23,341,000	2,500,000	\$ 149,300,000
Transfers	(3,550,000)	(666,000)	4,216,000	-	\$ -
Net Gain (Loss)	13,000	(894,000)	(14,148,000)	171,000	\$ (14,858,000)
Balances 6-30-23	\$ 37,844,086	\$ 4,126,443	\$ 29,323,983	\$ 2,024,387	\$ 73,318,899

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)	
Balances 6-30-22	\$ 34,430,048	\$ 3,401,038	\$ 37,831,086	Operating	\$ 13,000
Revenue	44,261,000	76,823,000	121,084,000	Non-Operating	(14,871,000)
Expenditures	39,525,000	77,996,000	117,521,000	Total	(14,858,000)
Transfers	(3,550,000)		(3,550,000)		
Net Gain (Loss)	1,186,000	(1,173,000)	13,000		
Balances 6-30-23	\$ 35,616,048	\$ 2,228,038	\$ 37,844,086		

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Balances 6-30-22	\$ 3,439,184	\$ 1,297,685	\$ 283,574	\$ 5,020,443
Revenue	4,210,000	1,100,000	400,000	5,710,000
Expenditures	4,438,000	1,100,000	400,000	5,938,000
Transfers	(666,000)			(666,000)
Net Gain (Loss)	(894,000)	-	-	(894,000)
Balances 6-30-23	\$ 2,545,184	\$ 1,297,685	\$ 283,574	\$ 4,126,443

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Balances 6-30-22	\$ -	\$ 1,853,387	\$ 1,853,387
Revenue	-	2,671,000	2,671,000
Expenditures	-	2,500,000	2,500,000
Transfers	-		-
Net Gain (Loss)	-	171,000	171,000
Balances 6-30-23	\$ -	\$ 2,024,387	\$ 2,024,387

Cash reserve % of annual expense	June		November	Net Gain/(Loss)	Op Gain (Loss)
6/30/23 Cash Reserve %	32.2%	Budget		\$ (14,858)	\$ 13
6/30/22 Cash Reserve %	34.3%	Actual	8.1%	\$ 8,563	
6/30/21 Cash Reserve %	35.9%	Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2%	Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3%	Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8%	Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7%	Actual	2.0%	\$ 2,177	\$ 3,041
6/30/16 Cash Reserve %	25.0%	Actual	3.4%	\$ 4,323	\$ 2,478
6/30/15 Cash Reserve %	21.3%	Actual	2.9%	\$ (2,535)	\$ (1,613)
6/30/14 Cash Reserve %	23.7%	Actual	5.0%	\$ 443	\$ 671

Note> Actual FY23 beginning cash for operating funds is \$37.8M, up \$2.2M from the \$35.6M adopted budget.

Cash reserve adjusted budget is now 32.2% instead of 30.3% adopted budget.

Minimum Cash Balance Requirements

Required 3% Balance	\$ 3,525,630
Excess of Min Required Balance	\$ 34,318,456



Finance Dashboard

District	Enrollment FY22	Assessed Value per Student FY22	Blended Tax Rate for Fall 2022	Cash Reserve % FY22
1 Rockwood	20,311		1 Riverview Gardens	1 Webster Groves
2 Parkway	16,997	\$ 621,034	2 Jennings	2 Clayton
3 Hazelwood	16,313	\$ 522,103	3 Hazelwood	3 Brentwood
4 Mehville	9,914	\$ 509,070	4 Normandy	4 Affton
5 Ferguson-Florissant	9,237	\$ 369,430	5 Maplewood	5 Ladue
6 Lindbergh	7,132	\$ 355,462	6 Affton	6 Hancock Place
7 Ritenour	6,203	\$ 329,297	7 Valley Park	7 Maplewood
8 Pattonville	5,901	\$ 326,876	8 Fergusson-Florissant	8 Kirkwood
9 Kirkwood	5,850	\$ 292,557	9 Pattonville	9 Pattonville
10 Riverview Gardens	5,157	\$ 289,339	10 Ritenour	10 Hazelwood
11 Webster Groves	4,304	\$ 252,417	11 Valley Park	11 Jennings
12 Ladue	4,159	\$ 251,798	12 Brentwood	12 Bayless
13 Normandy	2,764	\$ 237,694	13 University City	13 Valley Park
14 Affton	2,423	\$ 237,142	14 Webster Groves	14 Riverview Gardens
15 Clayton	2,412	\$ 224,547	15 Bayless	15 Mehville
16 University City	2,392	\$ 156,343	16 Clayton	16 Ritenour
17 Jennings	2,347	\$ 148,790	17 Rockwood	17 Parkway
18 Bayless	1,722	\$ 145,848	18 Kirkwood	18 Rockwood
19 Maplewood	1,408	\$ 124,665	19 Parkway	19 Normandy
20 Hancock Place	1,274	\$ 123,490	20 Lindbergh	20 University City
21 Valley Park	765	\$ 119,073	21 Ladue	21 Lindbergh
22 Brentwood	741	\$ 48,222	22 Mehville	22 Ferguson-Florissant

Represents community economic strength

Represents community funding

Represents June 30th cash reserves.

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

% includes food service funds while financial statements exclude them.

Expense per Student FY22	Capital Expense per Student FY22	Outstanding Debt per Student FY22	
1 CLAYTON	21,398	1 Brentwood	\$ 67,131
2 BRENTWOOD	20,734	2 Ladue	\$ 60,364
3 UNIVERSITY CITY	18,500	3 Maplewood	\$ 38,831
4 NORMANDY SCHOOLS CO	17,308	4 Hancock Place	\$ 29,341
5 Pattonville	15,893	5 Normandy	\$ 24,882
6 MAPLEWOOD-RICHMOND	15,809	6 Lindbergh	\$ 24,542
7 VALLEY PARK	14,984	7 Bayless	\$ 24,323
8 HANCOCK PLACE	14,953	8 Affton	\$ 21,872
9 Ladue	14,911	9 Kirkwood	\$ 21,529
10 Ferguson-Florissant	13,968	10 Clayton	\$ 14,708
11 Parkway	13,686	11 Webster Groves	\$ 14,523
12 Kirkwood	13,183	12 Parkway	\$ 14,358
13 Webster Groves	12,991	13 University City	\$ 14,035
14 AFFTON 101	12,414	14 Ferguson-Florissant	\$ 12,640
15 Hazelwood	12,407	15 Mehville	\$ 9,790
16 Ritenour	11,965	16 Riverview Gardens	\$ 8,970
17 Rockwood	11,334	17 Rockwood	\$ 8,213
18 JENNINGS	11,252	18 Hazelwood	\$ 7,708
19 BAYLESS	11,136	19 Pattonville	\$ 5,815
20 Mehville	10,903	20 Jennings	\$ 5,066
21 Lindbergh	10,830	21 Ritenour	\$ 4,448
22 Riverview Gardens	10,364	22 Valley Park	\$ 3,829

Represents student education investment

Represents investment in infrastructure.

Represents investment in infrastructure.

REVENUES

Mehlville School District
Budget by Source/Object (Amounts in Thousands)
FY24

	FY24	FY23	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016
REVENUE BY SOURCE	Budget	Forecast	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>
Local	\$ 129,019	\$ 106,649	\$ 96,334	\$ 92,164	\$ 95,759	\$ 94,030	\$ 92,714	\$ 90,725	\$ 81,377
County	1,740	1,729	1,659	1,708	1,789	1,584	1,743	1,643	1,734
State	24,199	23,565	21,254	19,843	21,290	21,351	19,123	18,683	18,767
Federal	7,357	10,856	12,542	7,035	3,134	3,255	3,786	3,757	3,621
Other	1,758	1,828	1,644	38,979	1,512	1,659	1,847	2,191	2,180
Total	\$ 164,073	\$ 144,627	\$ 133,433	\$ 159,729	\$ 123,484	\$ 121,879	\$ 119,213	\$ 116,999	\$ 107,679
% Change	13.4%	8.4%	-16.5%	29.4%	1.3%	2.2%	1.9%	8.7%	1.9%
\$ Change	\$ 19,446	\$ 11,194	\$ (26,296)	\$ 36,245	\$ 1,605	\$ 2,666	\$ 2,214	\$ 9,320	\$ 2,049
		non-reassess		non-reassess		non-reassess		non-reassess	

Key Events

- FY14 - Full day Kindergarten was implemented which increased WADA; Riverview Gardens student tuition started
- FY17 - Prop R revenue netted \$8.1M from 49 cents tax increase (which means revenue increased 8.7% instead of 1.1%)
- FY17 - Prop A revenue of 4 cents replaced the debt service 4 cents (\$664K approx)
- FY20 - Covid 19 shortened the school year to 129 days and resulted in reduced state funding.
- FY21 - Covid related CARES revenue totaled \$1.8M of which \$1.5M covered non-covid operating expenses (gasoline, textbooks...)
- FY21 - Prop S bond proceeds of \$37.7M.
- FY22 - FY23 - Includes ESSER funding of \$3.6M in FY22 and \$4.6M in FY23.

Historical Trend FY15-FY24

- Revenue **5.0%** (includes \$8.1M from Prop R in FY17 and about \$4M ESSER funding FY22-24)
- CPI % **2.6%** per year inflation average
- Inflation Deficit (000's) **\$ 3,913** per year deficit for Inflation % > Revenue % (revenue % - CPI %, x revenue budget)
- Inflation Deficit % **2.38%**

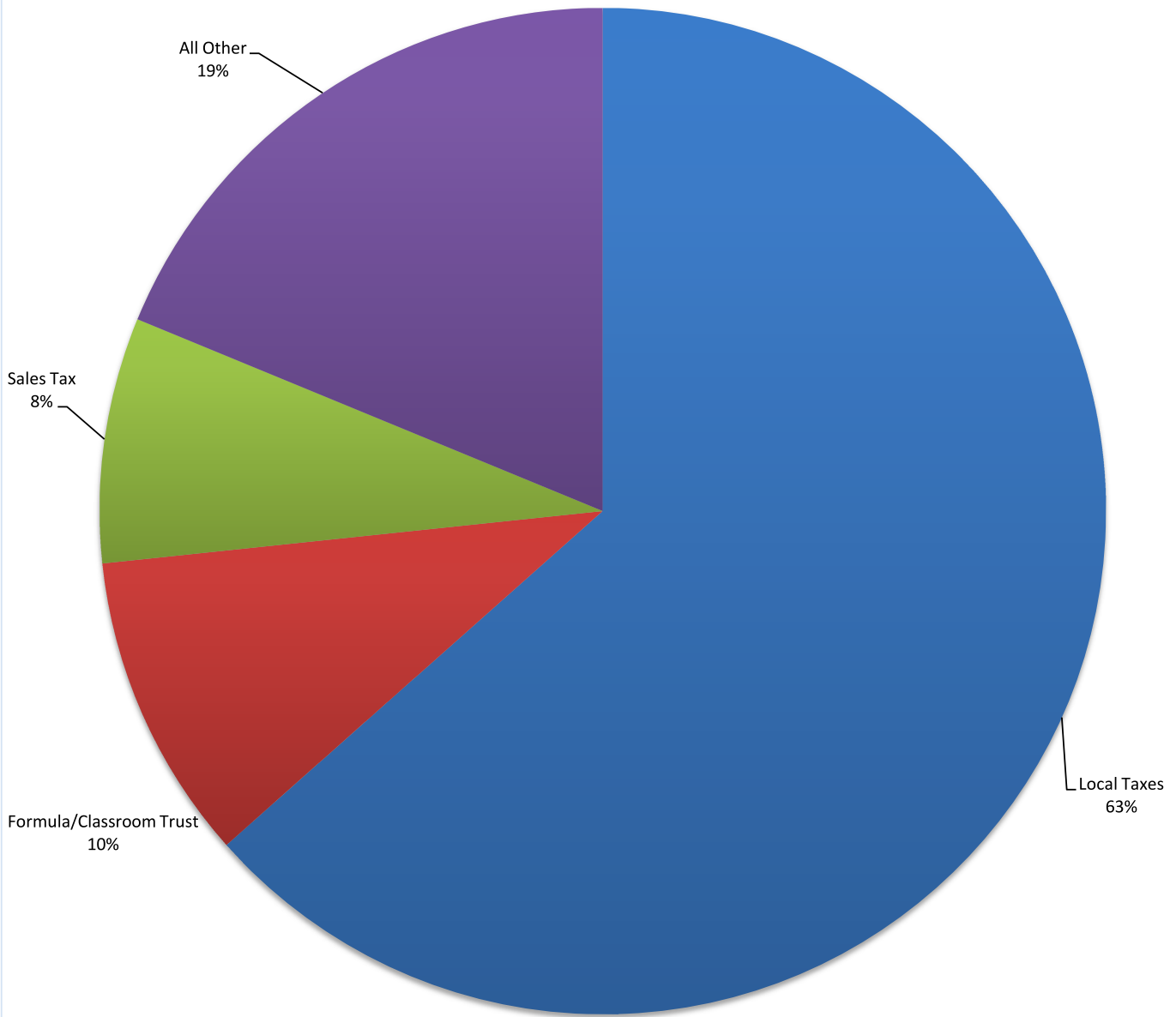
Summary

- Over 85% of revenue is** comprised of local tax, sales tax, basic formula / classroom trust, early childhood, and transportation. FY24 total revenue increases \$19.4M, or 13.4%. Local tax increased \$22.2M due to the Prop E 31 cent tax increase plus 18% AV growth. The only other significant change is a decrease of ESSER revenue of \$1.7M due to decreased offsetting expenses.
- Local tax budget is \$103.9M, up \$22.2M or 27.2%.** Calendar 2023 is a reassessment year. The budget assumes 1) \$3.9719 blended tax rate that increased due to 64% approval of Prop E for 31 cents. This is the 20th lowest tax rate of 22 county districts. 2) CPI is 6.5%. 3) AV increased 17.8%. 4) Collection rate is 97.18% (3 year average is 97.28%; 10 year average is 97.15%). March budget was based on AV growth of 5% before county AV data was available. Before the April board meeting, county AV data became available and AV growth is almost 18%. Since 2009 there have been 8 reassessment years and only one other year AV growth was over 10% (12.4% in 2019), and the next two largest increases were 6.5% and 6.0%. The budget tax rate increased about 29 cents with revenue increasing 27% (AV up 18% and tax rates up 8%). State auditor schedules normally cap revenue growth to the lesser of 5% or CPI, except for new construction and tax ballots. Due to the tax ballot, AV growth > 5% is added to revenue. Normally AV growth is much lower than 18%.
- Basic formula/classroom** trust budget is \$16.2M, the same as FY23. The budget assumes 1) \$6,375 SAT, 2) 1.093 dollar value modifier, 3) 150 ADA estimated for 2023 summer school, and 4) 9,626 WADA which is based on FY20 WADA. The District can normally choose the most favorable WADA between FY22, FY23, or FY24. However, DESE is making an exception and is allowing FY20 WADA to be used, which is \$1.7M more favorable than actual FY22 WADA.
- Sales tax budget is \$12.9M,** up \$.5M or 4.0%. The budget assumes reimbursing \$1,360 per WADA, and uses FY23 estimated WADA of 9,485. Unlike Basic Formula revenue, DESE will not allow optional years of WADA to be used. FY23 must be used.
- The ESSER revenue budget** is \$3.5M compared to FY23 forecast of \$5.2M.

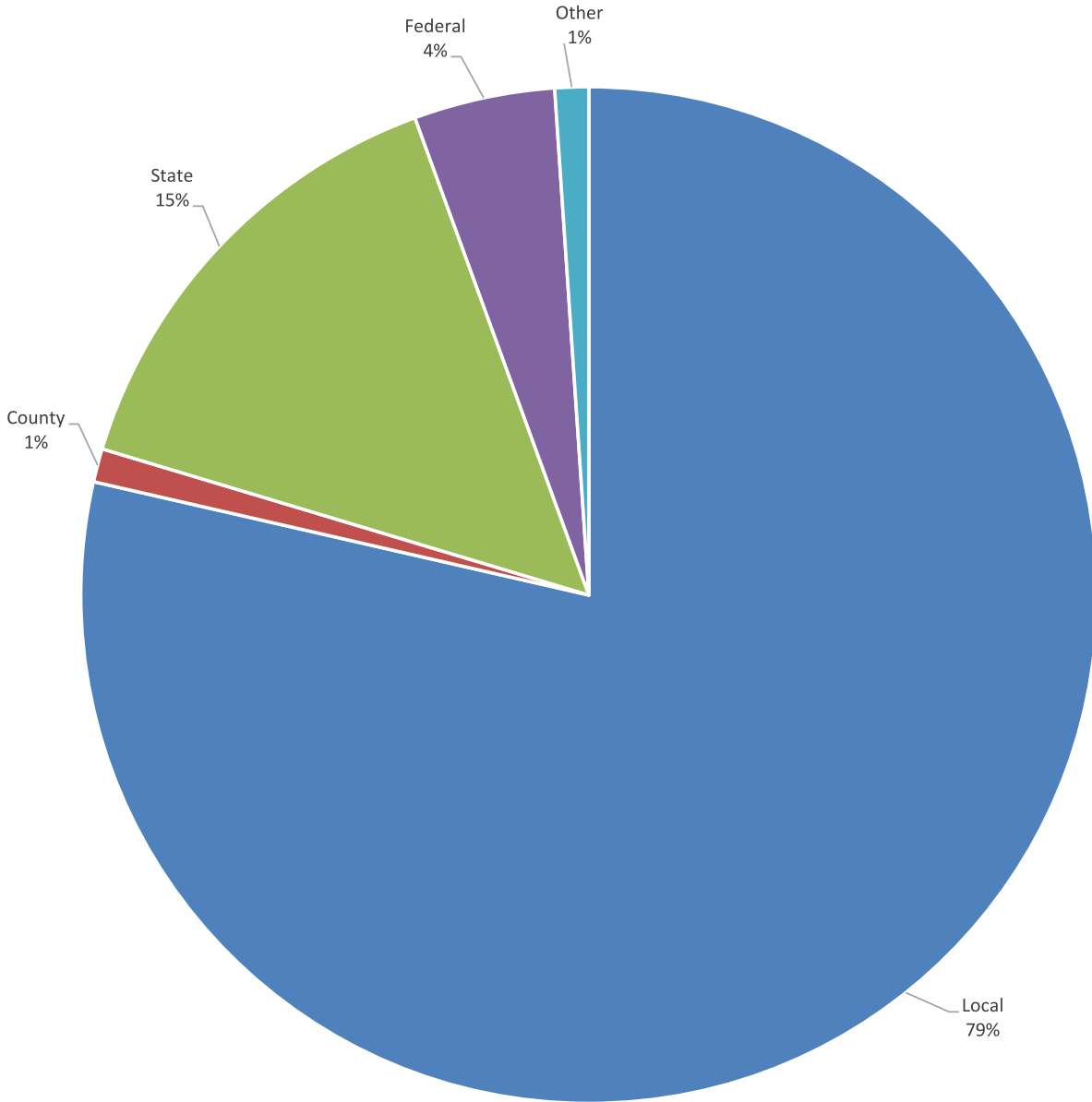
Mehville School District
Budget - Revenues
FY2024

REVENUES (000's)	Actual	Actual	Actual	Forecast	Budget
	FY20	FY21	FY22	FY23	FY24
Current Taxes	\$ 76,071	\$ 76,131	\$ 77,727	\$ 81,650	\$ 103,850
Delinquent Taxes	1,584	1,128	524	1,150	1,150
Prop C Sales Tax	9,709	10,092	11,722	12,400	12,900
Fin Inst Taxes	200	81	353	55	325
M & M Surtax	2,020	1,883	1,835	2,000	2,100
Earnings on Invest.	642	48	143	3,115	2,250
Food Service-Program	1,320	121	436	2,250	2,707
Food Service-Non-Pro	441	32	94	400	400
Student Activities	1,400	669	1,520	1,615	1,625
Community Service	338	212	538	540	570
VICC	1,752	1,573	1,080	1,196	877
Other	282	194	362	278	265
Total Local	95,759	\$ 92,164	\$ 96,334	106,649	129,019
			72%		
Fines etc	151	\$ 75	\$ 40	99	100
State Assessed Util	1,638	1,633	1,619	1,630	1,640
Total County	1,789	\$ 1,708	\$ 1,659	1,729	1,740
			1%		
Basic Formula	13,413	\$ 11,002	\$ 12,093	12,187	12,234
Transportation	780	813	863	3,025	3,200
Early Childhood	3,777	3,938	4,068	4,187	4,500
Classroom Trust	2,996	3,807	3,950	3,908	3,950
Educational Screen (PAT)	236	195	190	180	250
Career Education	36	32	31	35	27
Food Service	30	31	51	30	30
Enhancement Grant	-	8	8	-	-
Other	22	17	-	13	8
Total State	21,290	\$ 19,843	\$ 21,254	23,565	24,199
			16%		
Medicaid	150	193	177	180	185
Vocational Edu (Perkins)	125	134	121	130	160
Early Childhood	66	62	80	74	76
School Lunch	1,100	2,212	4,704	2,531	1,350
School Breakfast	309	816	1,270	560	335
Title I	945	720	1,567	1,236	1,200
Title III & IV	241	207	240	205	195
Title II	198	128	125	315	314
Other	-	2,563	4,258	5,625	3,542
Total Federal	3,134	\$ 7,035	\$ 12,542	10,856	7,357
			9%		
Sale of Property	24	\$ 23	\$ 28	23	23
Bond Proceeds	-	37,709	-	-	-
Contracted Educational	304	241	391	405	235
Trans From Others	1,184	1,006	1,225	1,400	1,500
Total Other	1,512	\$ 38,979	\$ 1,644	1,828	1,758
			1%		
GRAND TOTAL	\$ 123,484	\$ 159,729	\$ 133,433	\$ 144,627	\$ 164,073
Inc(Dec) From Prior Year		\$ 36,245	\$ (26,296)	\$ 11,194	\$ 19,446
		29.4%	-16.5%	8.4%	13.4%

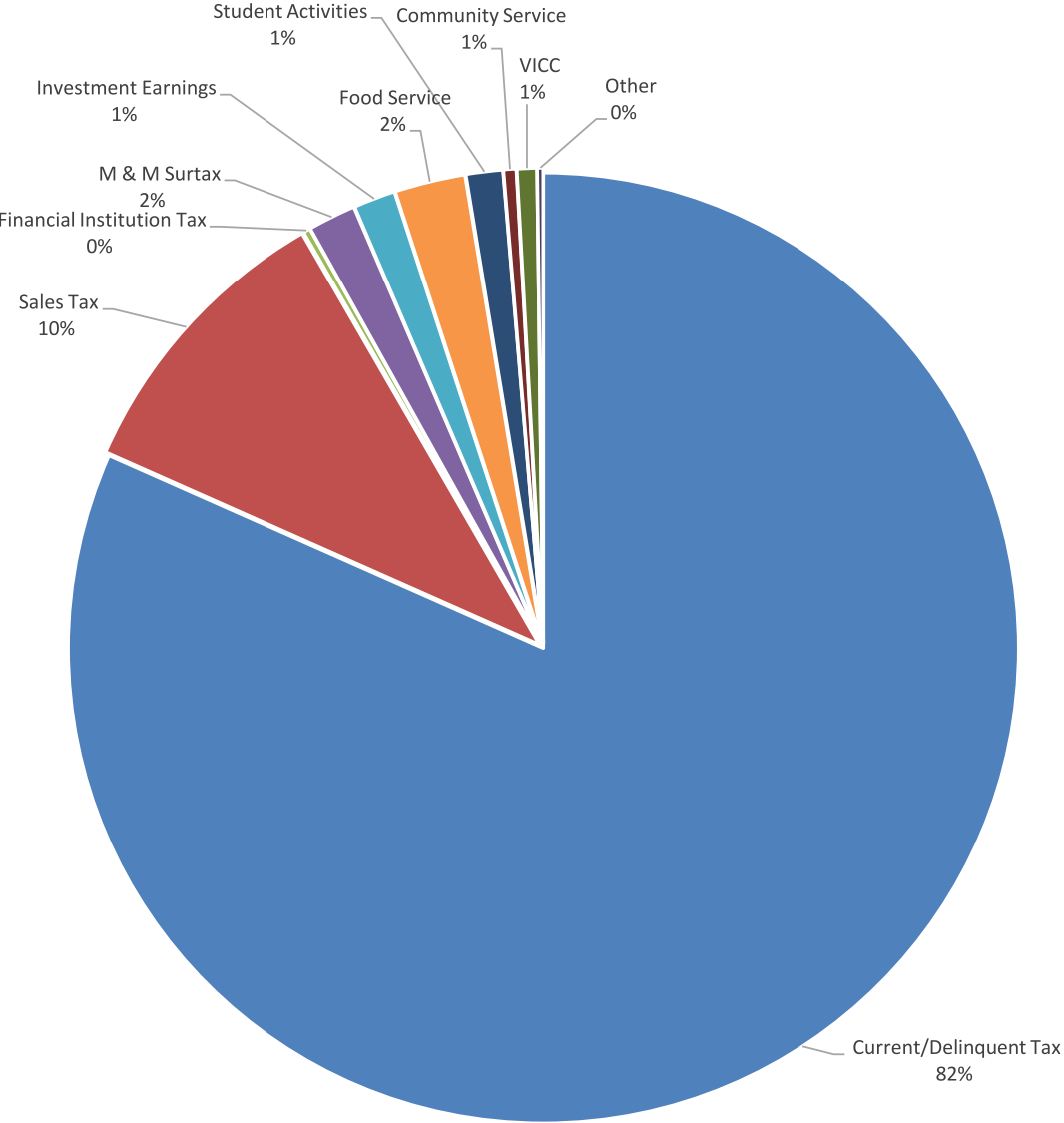
FY24 Key Revenue Items

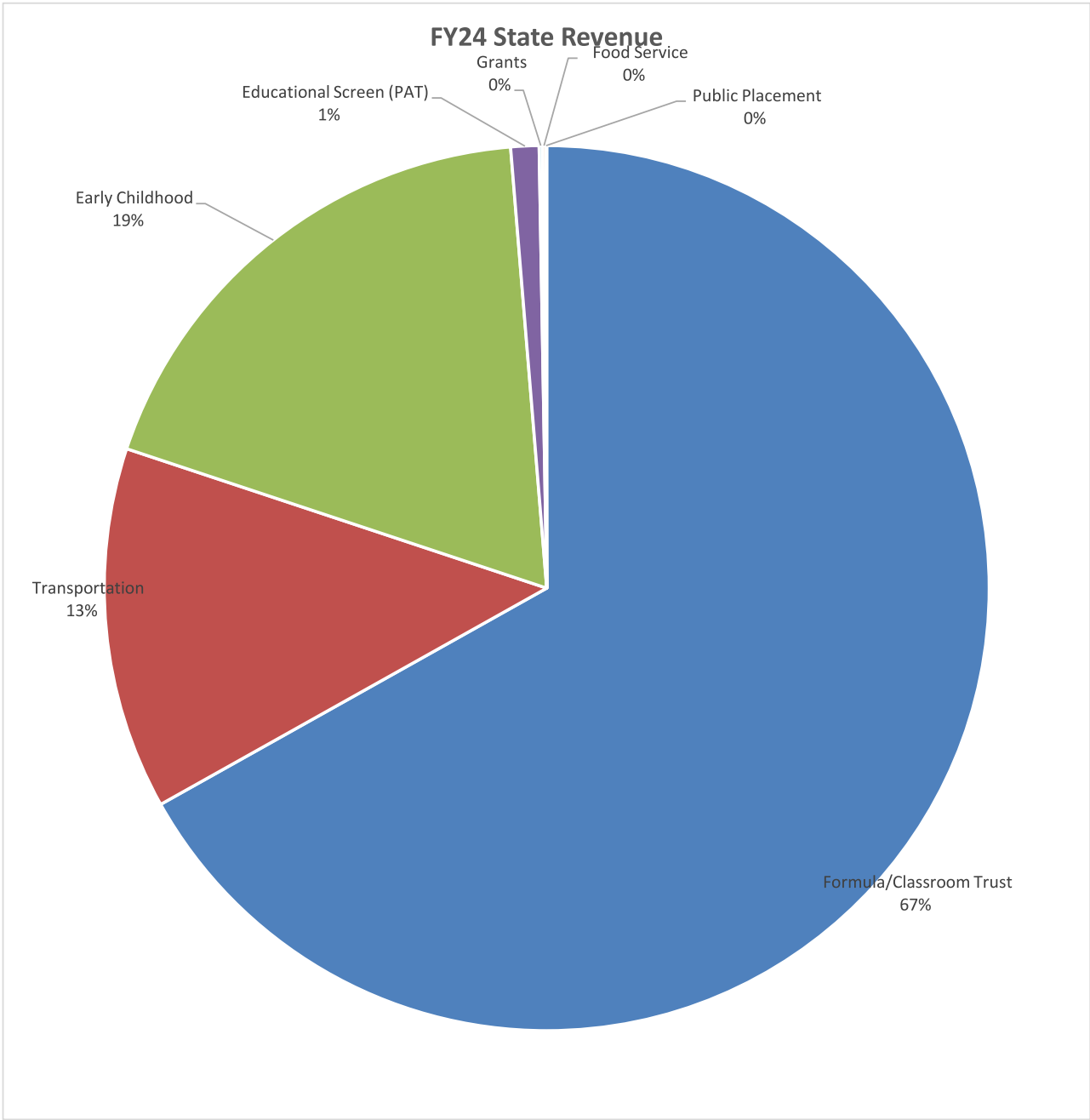


FY2024 Revenue by Source



FY24 Local Revenue





Current Taxes - Assessed Value History (000's)

Tax Year	FY	Residential	Ag	Commercial	Personal Property	Total	Change	CPI %	Rev \$ Inc(dec)	Rev % Inc(dec)
2006	2007	1,090,672	343	242,435	259,593	1,593,043				
2007	2008	1,315,877	352	285,847	257,854	1,859,930	16.8%			
2008	2009	1,328,700	353	291,043	264,313	1,884,409	1.3%			
2009	2010	1,206,410	491	308,428	260,011	1,775,340	-5.8%			
2010	2011	1,209,229	335	306,391	233,878	1,749,833	-1.4%			
2011	2012	1,167,548	338	291,696	231,362	1,690,944	-3.4%	1.50%	(626)	-1.0%
2012	2013	1,171,524	336	291,139	246,962	1,709,961	1.1%	3.00%	969	1.6%
2013	2014	1,124,462	293	289,074	240,345	1,654,174	-3.3%	1.70%	(813)	-1.3%
2014	2015	1,128,456	293	285,069	246,776	1,660,594	0.4%	1.80%	412	0.7%
2015	2016	1,153,014	176	295,237	242,879	1,691,306	1.8%	0.80%	842	1.4%
2016	2017	1,156,952	176	296,066	257,980	1,711,174	1.2%	0.70%	9,365	15.2%
2017	2018	1,240,240	174	315,007	259,056	1,814,477	6.0%	2.10%	1,746	2.5%
2018	2019	1,250,491	174	315,805	259,073	1,825,543	0.6%	2.10%	520	0.7%
2019	2020	1,438,917	188	343,899	268,426	2,051,430	12.4%	1.90%	2,708	3.7%
2020	2021	1,441,799	188	342,081	272,862	2,056,930	0.3%	2.30%	60	0.1%
2021	2022	1,550,913	186	338,819	299,922	2,189,840	6.5%	1.40%	1,596	2.1%
2022	2023	1,544,821	187	344,607	394,424	2,284,039	4.3%	4.70%	TBD	TBD
2023	2024	1,830,119	192	459,914	400,206	2,690,431	17.8%	6.50%	TBD	TBD

Estimated 2023 Tax Year Assessed Value (reassessment year)

FY13-23 Avg **2.80%** **-5.70%** **1.70%** **4.79%** **2.94%**

• Revenue from 1 cent tax: FY23 = \$222K, FY22 = \$212K, FY21 = \$200K, FY20 = \$200K (AV / \$100 * .01 * 97% collection)

• Odd number tax years are reassessment years / even years are non-reassessment. Tax year 2023 is reassessment.

• Last 6 reassessment years ("odd" tax years) = 6.9% average increase, 5 (+) years, 1 (-) year

• Last 6 non-reassessment years ("even" tax years) = 1.3% average increase, 6 (+) years, 0 (-) years

• After 2008, AV declined and took 11 years to surpass 2008 amounts which caused extreme revenue stagnation.

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

Local Taxes - FY24 Budget (Tax Year 2023)

	(Tax 2022)	(Tax 2023)	Inc.(Dec)
State Auditor Tax Calculation:			
Blended Tax Rate - Permanent	FY23 Forecast \$ 3.6434	FY24 Budget \$ 3.9372	
Blended Tax Rate - Prop A Temporary	0.0350	0.0347	
Total Tax Rate	\$ 3.6784	\$ 3.9719	\$ 0.29 8.0%

County Assessed Value - Existing Real Estate (000's)	2,284,039	2,687,996	17.7%
County New Construction 50% Res/50% Com (000's)	8,272	2,435	
State CPI Index	7.00%	6.50%	

Tax Levied - Existing Real Estate (000's)	84,016	106,831	27.2%
Tax Levied - New Construction		30	
Tax Levied - Total		106,861	
Collection %	97.18%	97.18%	

(3 yr avg = 97.28%, 10 yr avg = 97.15%)

Budget Revenue with Prop E (000's) \$ 81,650 \$ 103,850 \$ 22,200 27.2% Change (Note 3)

Note 1) Tax year 2022 (FY23) blended tax rate of \$3.68 ranks as 22nd lowest out of 22 county districts. After Prop E passed 31 cents, based on tax year 2022, the new tax rate would rank 20th out of 22 county districts.

Note 2) IF: AV > 0% but < CPI % Then: tax rate is unchanged (residential and commercial)
 IF: AV < 0% Then: tax rate increases (residential and commercial)
 IF: AV > CPI % Then: tax rate decreases (residential and commercial)

Personal property increase/decrease and new construction are taxed without limitations.

Note 3) Preliminary budget was based on AV growth of 5% before county AV data was available. Preliminary AV data is now available from the county and AV growth is almost 18%. Since 2009 there have been 8 reassessment years and only one other year AV growth was over 10% (12.4% in 2019), and the next two largest increases were 6.5% and 6.0%. The budget tax rate increase is about 29 cents with revenue increasing 27% (AV up 17.7% and tax rates up 8.0%). State auditor schedules normally cap revenue growth to the lesser of 5% or CPI, except for new construction and tax ballots. Due to the tax ballot, AV growth > 5% is added to revenue. Normally AV growth is much lower than 17.7%.



MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
 DIVISION OF ADMINISTRATIVE AND FINANCIAL SERVICES - SCHOOL FINANCE SECTION

ESTIMATE OF REQUIRED LOCAL TAXES

(Submit to county clerk of each county where district has assessed valuation on or before September 1)

To County Clerk (Name): **Eugene K. Leung, Director of Revenue**

Name of County: **St Louis County Missouri**

County District Code: **096-094** District Name: **Mehlville School District R-9**

Mailing Address: **3120 Lemy Ferry Road
 St Louis, Mo 63125**

Telephone Number: **314-467-5000** Fax Number: **314-467-5099**

In compliance with Section 164.011, RSMo, we the undersigned, hereby submit an estimate of the amount of school money necessary to maintain the public school for a term of **12** months, and certify that the data shown are correct.

Name of President of Board of Education: **TBD**

Signature of President of Board of Education:	Date
	3/28/2023

Name of Secretary of Board of Education: **TBD**

Signature of Secretary of Board of Education:	Date
	3/28/2023

Assessed valuation in this county as certified in accordance with Section 137.245, RSMo, or amended prior to September 1. **\$2,690,431,450**

Year Beginning **July 1, 2023** Year Ending **June 30, 2024**

Length of school term authorized is: Number of days **174** and **1,087.50** hours in session.

A separate vote was cast in accordance with Sections 164.121, 164.131, 164.141, 164.151, RSMo, to provide for a bond issue (where applicable).	Yes	No
	x	

Tax Rate ^a

Fund	Tax Rate Ceiling	Unadjusted Levy ^b	Actual Tax Levy (Adjusted Levy ^c)	Prop C Roll Back
1. Incidental ^d	\$ 3.9719 397.19 ¢	\$ 1.0395 103.95 ¢	\$ 1.0395 103.95 ¢	\$ -
2. Teachers	0.00 ¢	\$ 2.1300 213.00 ¢	\$ 2.1300 213.00 ¢	\$ -
3. Debt Service ^e	\$ - 0.00 ¢	\$ 0.1200 12.00 ¢	\$ 0.1200 12.00 ¢	N/A
4. Capital Projects	0.00 ¢	\$ 0.6824 68.24 ¢	\$ 0.6824 68.24 ¢	N/A
Totals		\$3.9719 397.19 ¢	\$3.9719 397.19 ¢	\$ 106,861,246.76

a. Pursuant to Section 137.073, RSMo.

b. Unadjusted levy is equal to the tax rate ceiling less a voluntary reduction. It is not reduced for Proposition C Rollback.

c. Adjusted levy - Reduced by Proposition C, Section 164.013, RSMo.

d. Operating Funds tax rate ceiling.

e. Debt Service fund ceiling.

Estimated Revenue from M & M Surcharge Tax in this county: \$ 1,834,754

Estimated Revenue from State Assessed Railroad and Utilities in this county: \$ 1,619,838

Article X, Section 11(C), Constitution of Missouri provides that in any school district where the Board of Education is not proposing a higher tax rate for school purposes, the last tax rate approved shall continue and the tax rate need not be submitted to the voters.

Summary Page

For School Districts Calculating a Separate Rate on Each Subclass of Property

Table with 3 columns: Name of Political Subdivision (Mehlville R-9 School District), Political Subdivision Code (30 - 096 - 0094), Purpose of Levy (Operating Funds Schools)

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s).

Main calculation table with 5 columns: Residential, Agricultural, Commercial, Personal Property, Prior Method Single Rate. Rows include A. Prior year tax rate ceiling, B. Current year rate computed, C. Amount of rate increase authorized by voters, D. Rate to compare to maximum authorized levy, E. Maximum authorized levy, F. Current year tax rate ceiling, G. 1. Less required Proposition C (sales tax) reduction, G. 2. Less 20% required reduction, H. Less voluntary reduction by school district, I. Plus allowable recoupment rate, J. Tax rate to be levied, AA. Rate to be levied for debt service, BB. Additional special purposed rate authorized by voters.

Certification of Non-Binding Estimated Tax Rate to the County Clerk(s)

I, the undersigned, (Office) of Mehlville R-9 School District (Political Subdivision) levying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Lines G through BB, sign this form, and return to the county clerk(s).

(Date) (Signature) (Printed Name) (Telephone)

NOTE: THIS IS AN INFORMAL TAX RATE CALCULATOR FILE INTENDED FOR POLITICAL SUBDIVISION'S PRELIMINARY/ESTIMATED CALCULATIONS ONLY. THIS FILE IS NOT INTENDED TO BE USED BY THE POLITICAL SUBDIVISION TO SUBMIT THEIR TAX RATE TO THE COUNTY.

ONLY THE PROFORMA PRINTED FROM THE STATE AUDITOR'S ONLINE TAX RATES SYSTEM SHOULD BE SUBMITTED TO THE COUNTY TO SET THE FINAL TAX RATE. CONTACT THE STATE AUDITOR'S OFFICE IF YOU HAVE MISPLACED YOUR USER ID AND/OR PASSWORD.

INFORMAL TAX RATE CALCULATOR FH Form A

For School Districts Calculating a Separate Rate on Each Subclass of Property
 Mehilville R-9 School District

Printed on: 4/10/2023
(2023)

30	-	096	-	0094	Operating Funds Schools
Name of Political Subdivision		Political Subdivision Code		Purpose of Levy	
Mehilville R-9 School District					
Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.					

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	Prior Method Single Rate
1. (2023) Current year assessed valuation Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.	1,830,119,220	191,670	459,914,720	400,205,840	2,690,431,450	2,690,431,450
2. Assessed valuation of new construction & improvements 2(a) (b) & (c) - May be obtained from the county clerk or county assessor, 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d), if negative, enter 0	665,100	0	1,769,600	5,781,540		8,216,240
3. Assessed value of newly added territory obtained from the county clerk or county assessor	0	0	0	0		0
4. Assessed value of real property that changed subclass from the prior year added to a new subclass in the current year obtained from the county clerk or county assessor	0	0	0			
5. Adjusted current year assessed valuation (Line 1 - Line 2 - Line 3 - Line 4)	1,829,454,120	191,670	458,145,120	394,424,300	2,682,215,210	2,682,215,210
6. (2022) Prior year assessed valuation Include the prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Summary Page, Line 1.	1,544,820,590	186,680	344,607,380	394,424,300		2,284,038,950
7. Assessed value in newly separated territory obtained from the county clerk or county assessor	0	0	0	0		0
8. Assessed value of property locally assessed in prior year, but state assessed in current year obtained from the county clerk or county assessor	0	0	0	0		0
9. Assessed value of real property that changed subclass from the prior year subtracted from the previously reported subclass obtained from the county clerk or county assessor	0	0	0			
10. Adjusted prior year assessed valuation (Line 6 - Line 7 - Line 8 - Line 9)	1,544,820,590	186,680	344,607,380	394,424,300	2,284,038,950	2,284,038,950
11. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 5 - Line 10/ Line 10 x 100)	18.4250%	2.6730%	32.9470%	0.0000%		17.4330%
12. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	6.5000%	6.5000%	6.5000%	6.5000%		6.5000%
13. Adjusted prior year assessed valuation (Line 10)	1,544,820,590	186,680	344,607,380	394,424,300		2,284,038,950
14. (2022) Prior year voluntarily reduced rate in non-reassessment year (Summary Page, Line A)	3.2628	4.2500	3.7495	4.3461		3.5235
15. Maximum prior year adjusted revenue permitted from locally assessed property from property that existed in both years (Line 13 x Line 14/100)	50,404,406	7,934	12,921,054	17,142,075		80,478,112

INFORMAL TAX RATE CALCULATOR FII

Form A

For School Districts Calculating a Separate Rate on Each Subclass of Property

Mehlville R-9 School District

Name of Political Subdivision

30

Political Subdivision Code

096 - 0094

Operating Funds Schools

Purpose of Levy

Printed on: 4/10/2023
(2023)

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

16. Maximum prior year revenue from state assessed property

before reductions, provided by DESE & allocated to each subclass of real estate based on its % of assessed valuation

17. Total adjusted prior year revenue (Line 15 + Line 16)

18. Permitted reassessment revenue growth

Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%.

If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.

19. Additional reassessment revenue permitted (Line 17 x Line 18)

20. Revenue permitted in the current year

from property that existed in both years (Line 17 + Line 19)

21. Estimated current year revenue from state assessed property before reductions

The school district should use its best estimate for

Line 21 total, which is allocated to each subclass of real estate based on its % of assessed valuation. (i.e. same amount as Line 16 total, Line 16 total multiplied by the % increase in state assessed valuation per the State Tax Commission, or using the educated guess.)

If Line 21 total declines substantially from the amount on Line 16 total, please provide written documentation to the State Auditor's Office to explain the reasons for such difference.

21a. New Construction and improvements

(Line 21 - Line 16, if negative enter 0)

21b. Adjusted estimated current year revenue from state assessed property

before reductions (Line 21 - Line 21a)

22. Revenue permitted from existing locally assessed property (Line 20 - Line 21b)

23. Adjusted current year assessed valuation (Line 5)

24. Tax rate permitted using prior method

tax rate permitted prior to HB1150 & SB960 (Line 22/Line 23 x 100)

25. Limit personal property to the prior year ceiling

(Lower of Line 24 personal property or Line 14 personal property)

26. Maximum authorized levy (Summary Page, Line E)

27. Limit to the prior year maximum authorized levy

(Lower of Line 24, Line 25 for personal property only, or Line 26)

Enter the rate for the prior method column on Line B of the Summary Page

	(a)		(b)		(c)		(d)		Prior Method Single Rate
	Residential	Real Estate Agricultural	Real Estate Agricultural	Commercial	Commercial	Personal Property	Total		
	1,324,270	160	160	295,408					1,619,838
	51,728,676	8,094	8,094	13,216,462			17,142,075		82,097,950
	5.00000%	2.67300%	2.67300%	5.00000%			0.00000%		5.00000%
	2,586,434	216	216	660,823			0		4,104,898
	54,315,110	8,310	8,310	13,877,285			17,142,075		86,202,848
	1,294,412	136	136	325,290					1,619,838
	0	0	0	29,882					0
	1,294,412	136	136	295,408					1,619,838
	53,020,698	8,174	8,174	13,581,877			17,142,075		84,583,010
	1,829,454,120	191,670	191,670	458,145,120			394,424,300		2,682,215,210
	2.8982	4.2646	4.2646	2.9645			4.3461		3.1535
	4.1861	4.5500	4.5500	4.0443			4.3461		4.2017
	2.8982	4.2646	4.2646	2.9645			4.3461		3.1535

INFORMAL TAX RATE CALCULATOR FH

Form A

For School Districts Calculating a Separate Rate on Each Subclass of Property

Mehlville R-9 School District

Printed on: 4/10/2023
(2023)

30

096

0094

Political Subdivision Code

Operating Funds Schools

Purpose of Levy

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

Calculate Revised Rate(s)

	(a) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	Prior Method Single Rate
28. Tax revenue (Line 1 x Line 27/100)	53,040,515	8,174	13,634,172	17,393,346	84,076,207	84,842,756
29. Total assessed valuation (Line 1 total)					2,690,431,450	
30. Blended rate (Line 28 total/Line 29 x 100)					3.1250	
31. Revenue difference due to the multi rate calculation (Line 28 total - Line 28 prior method)					-766,549	
32. Rate(s) to be revised NOTE: Revision cannot increase personal property rate (If Line 31 < or > 0 & Line 27 < Line 27 prior method, then Line 27, otherwise 0)	2.8982	0.0000	2.9645	0.0000		
33. Current year adjusted assessed valuation of rates being revised (If Line 32 > 0, then Line 5, otherwise 0)	1,829,454,120	0	458,145,120	0	2,287,599,240	
34. Relative ratio of current year adjusted assessed valuation of rates being revised (Line 33 / Line 33 total)	0.7997	0.0000	0.2003	0.0000	1.0000	
35. Revision to rate (If Line 32 > 0, then -Line 34 x Line 31/Line 5 x 100 (limited to -Line 32), otherwise 0)	0.0335	0.0000	0.0335	0.0000	0.0670	
36. Revised rate (Line 27 + Line 35)	2.9317	4.2646	2.9980	4.3461		
37. Revised rate rounded (If Line 36 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)	2.9317	4.2646	2.9980	4.3461		
Calculate Final Blended Rate						
38. Tax revenue (Line 1 x Line 37/100)	53,653,605	8,174	13,788,243	17,393,346	84,843,368	
39. Total assessed valuation (Line 1 total)					2,690,431,450	
40. Final blended rate (Line 38 total/Line 39 x 100)					3.1535	
41. Tax rate(s) permitted calculated pursuant to Article X, Section 22, and Section 137.073 RSMo (Line 37)	2.9317	4.2646	2.9980	4.3461		
Enter rate(s) on the Summary Page, Line B						

INFORMAL TAX RATE CALCULATOR FII

Form A

For School Districts Calculating a Separate Rate on Each Subclass of Property

Mehlville R-9 School District

Printed on: 4/10/2023
(2023)

30 - 096 - 0094
Political Subdivision Code
Operating Funds Schools
Purpose of Levy

Name of Political Subdivision

0094

096

0094

Operating Funds Schools

Purpose of Levy

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Informational Purposes Only - Impact of the Multi Rate System

	(a) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	Prior Method Single Rate
42. Revenue calculated using multi rate (Line 41 x Line 1/100)	53,653,605	8,174	13,788,243	17,393,346	84,843,368	
43. Revenue calculated using single rate (Line 27 prior method x Line 1/100)	57,712,810	6,044	14,503,411	12,620,491	84,842,756	
44. Revenue differences using the different methods (Line 42 - Line 43)	-4,059,204	2,130	-715,167	4,772,855	613	
45. Percent change (Line 44/Line 43)	-7.0300%	35.2300%	-4.9300%	37.8200%	0.0000%	

For Informational Purposes Only - Blended Rate Calculation for DESE Purposes

46. Tax rate ceiling (Summary Page, Line F)	3.5728	4.5600	4.0595	4.6561		
47. Allowable recoupment rate (Summary Page, Line I)	0.0000	0.0000	0.0000	0.0000		
48. DESE Screen 6 tax rate ceiling including recoupment (Line 46 + Line 47)	3.5728	4.5600	4.0595	4.6561		
49. Assessed valuation (Line 1)	1,830,119,220	191,670	459,914,720	400,205,840	2,690,431,450	
50. Revenue from DESE Screen 6 tax rate ceiling (Line 48 x Line 49/100)	65,386,499	8,740	18,670,238	18,633,984	102,699,461	
51. Blended tax rate ceiling to report on DESE Screen 6 (Line 50 total/Line 49 total x 100)	0.0000	0.0000	0.0000	0.0000	3.8172	
52. Voluntary reduction (Summary Page, Line H)	3.5728	4.5600	4.0595	4.6561		
53. Unadjusted levy (Line 48 - Line 52)	1,830,119,220	191,670	459,914,720	400,205,840	2,690,431,450	
54. Assessed valuation (Line 1)	65,386,499	8,740	18,670,238	18,633,984	102,699,461	
55. Revenue from unadjusted levy (Line 53 x Line 54/100)	0.0000	0.0000	0.0000	0.0000	3.8172	
56. Blended tax rate from the unadjusted levy to report on DESE Screen 6 (Line 55/Line 54 x 100)	3.5728	4.5600	4.0595	4.6561		
57. Prop C reduction (Summary Page, Line G)	1,830,119,220	191,670	459,914,720	400,205,840	2,690,431,450	
58. Adjusted levy (Line 53 - Line 57)	65,386,499	8,740	18,670,238	18,633,984	102,699,461	
59. Assessed valuation (Line 1)	0.0000	0.0000	0.0000	0.0000	3.8172	
60. Revenue from adjusted levy (Line 58 x Line 59/100)	3.5728	4.5600	4.0595	4.6561		
61. Blended tax rate from the adjusted levy to report on DESE Screen 6 (Line 60/Line 59 x 100)	1,830,119,220	191,670	459,914,720	400,205,840	2,690,431,450	
	65,386,499	8,740	18,670,238	18,633,984	102,699,461	

Prior Method Single Rate Calculation for Voluntary Reduction

62. Tax rate ceiling (Summary Page, Line F)						
63. Voluntary reduction (Summary Page, Line H)						
64. Tax rate ceiling less voluntary reduction (Line 62-Line 63)						
65. Adjusted current year assessed valuation (Form A, Line 5)						0
66. Revenue from voluntarily reduced levy (Line 64 x Line 65/100)						0
67. Prior method single rate-voluntarily reduced (Line 66 total/Line 65 total x 100)						

Form B

For School Districts Calculating a Separate Rate on Each Subclass of Property

Mehlville R-9 School District	30	-	096	-	0094	
Name of Political Subdivision	Political Subdivision Code					Operating Funds Schools Purpose of Levy

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase in an existing tax or approved a new tax. Form B is designed to document the election.

1. **Date of election** 04/04/23

2. **Ballot language**
Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. **Election results** 8,849 5,059
(Yes) (No)

4. **Expiration date**—Enter the last year the levy will be in effect, if applicable.

5. **New Proposition C waiver**
- Indicate whether the district obtained a **new** waiver to eliminate part or all of the required Proposition C reduction.
- Attach a sample ballot or state the proposition posed exactly as it appeared on the ballot. (Full or Partial)
- Also indicate the election results of the Proposition C waiver.

(Yes) (No)

		Real Estate				
		Residential	Agricultural	Commercial	Personal Property	Total
6. Amount of increase approved by voters (An "increase/decrease of/by") OR	a.	<u>0.3100</u>	<u>0.31</u>	<u>0.31</u>	<u>0.3100</u>	
Stated rate approved by voters (An "increase/decrease to")	b.					

7. **Prior year tax rate ceiling to apply voter approved increase to**
(Summary Page, Line A if increase to an existing rate, otherwise 0)

		<u>3.2628</u>	<u>4.2500</u>	<u>3.7495</u>	<u>4.3461</u>	
--	--	---------------	---------------	---------------	---------------	--

8. **Voter approved increased rate**
(If Line 6a>0, then Line 6a + Line 7, otherwise, Line 6b)

		<u>3.5728</u>	<u>4.5600</u>	<u>4.0595</u>	<u>4.6561</u>	
--	--	---------------	---------------	---------------	---------------	--

9. **Voter approved increased rate rounded** (If Line 8 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)

		<u>3.5728</u>	<u>4.5600</u>	<u>4.0595</u>	<u>4.6561</u>	
--	--	---------------	---------------	---------------	---------------	--

Prior Method Single Rate Calculation for Voter Approved Increase

10. Total revenue allowed (If no increase of/by/to, then Form A, Line 20, otherwise Form B Line 9 x Line 11/100)		<u>65,362,737</u>	<u>8,740</u>	<u>18,598,401</u>	<u>18,364,790</u>	<u>102,334,668</u>
11. Adjusted current year assessed valuation (Form A, Line 5)		<u>1,829,454,120</u>	<u>191,670</u>	<u>458,145,120</u>	<u>394,424,300</u>	<u>2,682,215,210</u>
12. Prior method single increased rate (Line 10 total/Line 11 total x 100)						<u>3.8153</u>

Form C

For School Districts Calculating a Separate Rate on Each Subclass of Property

Mehlville R-9 School District	30 - 096 - 0094	Debt Service
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes

The tax rate for debt service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments. Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1. Total current year assessed valuation obtained from the county clerk or county assessor (Form A, Line 1 total)	<u>2,690,431,450</u>
2. Amount required to pay debt service requirements during the next calendar year (i.e. Assuming the is year 1, use January - December year 2 payments to complete the year 2 Form C) Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agency or paying agent due during the next calendar year.	<u>2,484,000</u>
3. Estimated costs of collection and anticipated delinquencies (i.e. collector fees, commissions and fund withholdings) Experience in prior years is the best guide for estimating uncollectible taxes: It is 2% to 10% of Line 2 above	<u>125,000</u>
4. Reasonable reserve up to one year's payment (i.e. Assuming the current year is year 1, use January - December year 3 payments to complete the year 1 Form C) It is important that the debt service fund have sufficient reserves to prevent any default on the bonds. Include payments for the year following the next calendar year, accounted for on Line 2.	<u>2,175,000</u>
5. Total required for debt service (Line 2 + Line 3 + Line 4)	<u>4,784,000</u>
6. Anticipated balance at end of current calendar year Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest payments due before December 31st plus any estimated investment income due before December 31st). Do not add the anticipated collections of this tax into this amount	<u>1,500,000</u>
7. Property tax revenue required for debt service (Line 5 - Line 6) Line 6 is subtracted from Line 5 because the debt service fund is only allowed to have the payment required for the next calendar year (Line 2) and the reasonable reserve of the following year's payments (Line 4). Any current balance in the fund is already available to meet these requirements, so it is deducted from the total revenue required for debt service purposes.	<u>3,284,000</u>
8. Estimated revenue from state assessed property for debt service for the next calendar year (January - December) -must be estimated by the school district. In most instances, a good estimate would be the same amount as the state assessed revenues actually placed in the debt service fund in the prior year	<u>54,000</u>
9. Revenue required from locally assessed property for debt service (Line 7 - Line 8)	<u>3,230,000</u>
10. Computation of debt service tax rate (Line 9/Line 1 x 100) Round a fraction to the nearest one/one hundredth of a cent.	<u>0.1200</u>
11. Less voluntary reduction by political subdivision	<u>0.0000</u>
12. Actual rate to be levied for debt service purposes * (Line 10 - Line 11) Enter this rate on the Summary Page, Line AA	<u>0.1200</u>

* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.

Summary Page

For School Districts Calculating a Separate Rate on Each Subclass of Property

Table with 3 columns: Name of Political Subdivision (Mehlville R-9 School District), Political Subdivision Code (30 - 096 - 0094), Purpose of Levy (Temp - Prop A)

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s).

Main calculation table with 5 columns: Residential, Agricultural, Commercial, Personal Property, Prior Method Single Rate. Rows include A. Prior year tax rate ceiling, B. Current year rate computed, C. Amount of rate increase authorized by voters, D. Rate to compare to maximum authorized levy, E. Maximum authorized levy, F. Current year tax rate ceiling, G. 1. Less required Proposition C (sales tax) reduction, G. 2. Less 20% required reduction, H. Less voluntary reduction by school district, I. Plus allowable recoupment rate, J. Tax rate to be levied, AA. Rate to be levied for debt service, BB. Additional special purposed rate authorized by voters.

Certification of Non-Binding Estimated Tax Rate to the County Clerk(s)

I, the undersigned, (Office) of Mehlville R-9 School District (Political Subdivision) levying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Lines G through BB, sign this form, and return to the county clerk(s).

(Date) (Signature) (Printed Name) (Telephone)

NOTE: THIS IS AN INFORMAL TAX RATE CALCULATOR FILE INTENDED FOR POLITICAL SUBDIVISION'S PRELIMINARY/ESTIMATED CALCULATIONS ONLY. THIS FILE IS NOT INTENDED TO BE USED BY THE POLITICAL SUBDIVISION TO SUBMIT THEIR TAX RATE TO THE COUNTY.

ONLY THE PROFORMA PRINTED FROM THE STATE AUDITOR'S ONLINE TAX RATES SYSTEM SHOULD BE SUBMITTED TO THE COUNTY TO SET THE FINAL TAX RATE. CONTACT THE STATE AUDITOR'S OFFICE IF YOU HAVE MISPLACED YOUR USER ID AND/OR PASSWORD.

INFORMAL TAX RATE CALCULATOR FII
Form A

For School Districts Calculating a Separate Rate on Each Subclass of Property
Mehlville R-9 School District

Printed on: 4/10/2023
(2023)

30	-	096	-	0094	Purpose of Levy	
Name of Political Subdivision		Political Subdivision Code			Temp - Prop A	
Mehlville R-9 School District						
Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.						

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	Prior Method Single Rate
1. (2023) Current year assessed valuation Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.	1,830,119,220	191,670	459,914,720	400,205,840	2,690,431,450	2,690,431,450
2. Assessed valuation of new construction & improvements 2(a) (b) & (c) - May be obtained from the county clerk or county assessor. 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d), if negative, enter 0	665,100	0	1,769,600	5,781,540		8,216,240
3. Assessed value of newly added territory obtained from the county clerk or county assessor	0	0	0	0		0
4. Assessed value of real property that changed subclass from the prior year added to a new subclass in the current year - obtained from the county clerk or county assessor	0	0	0			
5. Adjusted current year assessed valuation (Line 1 - Line 2 - Line 3 - Line 4)	1,829,454,120	191,670	458,145,120	394,424,300	2,682,215,210	2,682,215,210
6. (2022) Prior year assessed valuation Include the prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Summary Page, Line 1.	1,544,820,590	186,680	344,607,380	394,424,300		2,284,038,950
7. Assessed value in newly separated territory obtained from the county clerk or county assessor	0	0	0	0		0
8. Assessed value of property locally assessed in prior year, but state assessed in current year obtained from the county clerk or county assessor	0	0	0	0		0
9. Assessed value of real property that changed subclass from the prior year subtracted from the previously reported subclass - obtained from the county clerk or county assessor	0	0	0			
10. Adjusted prior year assessed valuation (Line 6 - Line 7 - Line 8 - Line 9)	1,544,820,590	186,680	344,607,380	394,424,300	2,284,038,950	2,284,038,950
11. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 5 - Line 10/ Line 10 x 100)	18.4250%	2.6730%	32.9470%	0.0000%		17.4330%
12. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	6.5000%	6.5000%	6.5000%	6.5000%		6.5000%
13. Adjusted prior year assessed valuation (Line 10)	1,544,820,590	186,680	344,607,380	394,424,300		2,284,038,950
14. (2022) Prior year voluntarily reduced rate in non-reassessment year (Summary Page, Line A)	0.0330	0.0390	0.0380	0.0400		0.0351
15. Maximum prior year adjusted revenue permitted from locally assessed property from property that existed in both years (Line 13 x Line 14/100)	509,791	73	130,951	157,770		801,698

INFORMAL TAX RATE CALCULATOR FII

Form A

For School Districts Calculating a Separate Rate on Each Subclass of Property

Mehlville R-9 School District

Printed on: 4/10/2023
(2023)

30 - 096 - 0094
Political Subdivision Code

Temp - Prop A
Purpose of Levy

Name of Political Subdivision

Political Subdivision Code

096

0094

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

16. Maximum prior year revenue from state assessed property

before reductions, provided by DESE & allocated to each subclass of real estate based on its % of assessed valuation

17. Total adjusted prior year revenue (Line 15 + Line 16)

18. Permitted reassessment revenue growth

Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%.

If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.

19. Additional reassessment revenue permitted (Line 17 x Line 18)

20. Revenue permitted in the current year

from property that existed in both years (Line 17 + Line 19)

21. Estimated current year revenue from state assessed property before reductions

The school district should use its best estimate for

Line 21 total, which is allocated to each subclass of real estate based on its % of assessed valuation. (i.e. same amount as Line 16 total,

Line 16 total multiplied by the % increase in state assessed valuation per the State Tax Commission, or using the educated guess.)

If Line 21 total declines substantially from the amount on Line 16 total, please provide written documentation to the State Auditor's Office to explain the reasons for such difference.

21a. New Construction and improvements

(Line 21 - Line 16, if negative enter 0)

21b. Adjusted estimated current year revenue from state assessed property

before reductions (Line 21 - Line 21a)

22. Revenue permitted from existing locally assessed property (Line 20 - Line 21b)

23. Adjusted current year assessed valuation (Line 5)

24. Tax rate permitted using prior method

tax rate permitted prior to HB1150 & SB960 (Line 22/Line 23 x 100)

25. Limit personal property to the prior year ceiling

(Lower of Line 24 personal property or Line 14 personal property)

26. Maximum authorized levy (Summary Page, Line E)

27. Limit to the prior year maximum authorized levy

(Lower of Line 24, Line 25 for personal property only, or Line 26)

Enter the rate for the prior method column on Line B of the Summary Page

	(a)		(b)		(c)		(d)		Total	Prior Method Single Rate
	Residential	Real Estate Agricultural	Real Estate Agricultural	Commercial	Commercial	Personal Property	Personal Property			
	1,324,270	160	295,408							1,619,838
	1,834,061	233	426,359			157,770				2,421,536
	5.0000%	2.6730%	5.0000%			0.0000%				5.0000%
	91,703	6	21,318			0				121,077
	1,925,764	239	447,677			157,770				2,542,613
	1,294,412	136	325,290							1,619,838
	0	0	29,882							0
	1,294,412	136	295,408			157,770				1,619,838
	631,352	103	152,269			394,424,300				922,775
	1,829,454,120	191,670	458,145,120							2,682,215,210
	0.0345	0.0537	0.0332			0.0400				0.0344
	0.0400	0.0400	0.0400			0.0400				0.0400
	0.0345	0.0400	0.0332			0.0400				0.0344

INFORMAL TAX RATE CALCULATOR FH

Form A

For School Districts Calculating a Separate Rate on Each Subclass of Property

Mehlville R-9 School District

Printed on: 4/10/2023
(2023)

30 - 096 - 0094
Political Subdivision Code

Temp - Prop A
Purpose of Levy

Name of Political Subdivision

Political Subdivision Code

096

0094

Purpose of Levy

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.
Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

Calculate Revised Rate(s)

	(a)		(b)		(c)		(d)		Total	Prior Method Single Rate
	Residential	Commercial	Real Estate	Personal Property	Residential	Commercial	Real Estate	Personal Property		
28. Tax revenue (Line 1 x Line 27/100)	631,391		77	160,082	152,692		0	160,082	944,242	925,508
29. Total assessed valuation (Line 1 total)	2,690,431,450									
30. Blended rate (Line 28 total/Line 29 x 100)	0.0351									
31. Revenue difference due to the multi rate calculation (Line 28 total - Line 28 prior method)	18,734									
32. Rate(s) to be revised NOTE: Revision cannot increase personal property rate (If Line 31 < or > 0 & Line 27 < Line 27 prior method, then Line 27, otherwise 0)	0.0000		0.0000	0.0000	0.0332		0.0000	0.0000		
33. Current year adjusted assessed valuation of rates being revised (If Line 32 > 0, then Line 5, otherwise 0)	0		0	0	458,145,120		0	0	458,145,120	
34. Relative ratio of current year adjusted assessed valuation of rates being revised (Line 33 / Line 33 total)	0.0000		0.0000	0.0000	1.0000		0.0000	0.0000	1.0000	
35. Revision to rate (If Line 32 > 0, then -Line 34 x Line 31/Line 5 x 100 (limited to -Line 32), otherwise 0)	0.0000		0.0000	0.0000	-0.0041		0.0000	0.0000	-0.0041	
36. Revised rate (Line 27 + Line 35)	0.0345		0.0400	0.0400	0.0291		0.0400	0.0400		
37. Revised rate rounded (If Line 36 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)	0.0350		0.0400	0.0400	0.0290		0.0400	0.0400		
Calculate Final Blended Rate										
38. Tax revenue (Line 1 x Line 37/100)	640,542		77	160,082	133,375		0	160,082	934,076	
39. Total assessed valuation (Line 1 total)	2,690,431,450									
40. Final blended rate (Line 38 total/Line 39 x 100)	0.0350									
41. Tax rate(s) permitted calculated pursuant to Article X, Section 22, and Section 137.073 RSMo (Line 37)	0.0350		0.0400	0.0400	0.0290		0.0400	0.0400		
Enter rate(s) on the Summary Page, Line B										

INFORMAL TAX RATE CALCULATOR FII

Form A

For School Districts Calculating a Separate Rate on Each Subclass of Property

Mehlville R-9 School District

Printed on: 4/10/2023
(2023)

30 - 096 - 0094
Political Subdivision Code

Temp - Prop A
Purpose of Levy

Name of Political Subdivision

Political Subdivision Code

Temp - Prop A

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.
Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Informational Purposes Only - Impact of the Multi Rate System

	(a) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	Prior Method Single Rate
42. Revenue calculated using multi rate (Line 41 x Line 1/100)	640,542	77	133,375	160,082	934,076	
43. Revenue calculated using single rate (Line 27 prior method x Line 1/100)	629,561	66	158,211	137,671	925,508	
44. Revenue differences using the different methods (Line 42 - Line 43)	10,981	11	-24,835	22,412	8,568	
45. Percent change (Line 44/Line 43)	1.7400%	16.29000%	-15.70000%	16.28000%	0.00000%	
For Informational Purposes Only - Blended Rate Calculation for DESE Purposes						
46. Tax rate ceiling (Summary Page, Line F)	0.0350	0.0400	0.0290	0.0400		
47. Allowable recoupment rate (Summary Page, Line I)	0.0000	0.0000	0.0000	0.0000		
48. DESE Screen 6 tax rate ceiling including recoupment (Line 46 + Line 47)	0.0350	0.0400	0.0290	0.0400		
49. Assessed valuation (Line 1)	1,830,119,220	191,670	459,914,720	400,205,840	2,690,431,450	
50. Revenue from DESE Screen 6 tax rate ceiling (Line 48 x Line 49/100)	640,542	77	133,375	160,082	934,076	
51. Blended tax rate ceiling to report on DESE Screen 6 (Line 50 total/Line 49 total x 100)	0.0000	0.0000	0.0000	0.0000	0.0347	
52. Voluntary reduction (Summary Page, Line H)	0.0350	0.0400	0.0290	0.0400		
53. Unadjusted levy (Line 48 - Line 52)	1,830,119,220	191,670	459,914,720	400,205,840	2,690,431,450	
54. Assessed valuation (Line 1)	640,542	77	133,375	160,082	934,076	
55. Revenue from unadjusted levy (Line 53 x Line 54/100)	0.0000	0.0000	0.0000	0.0000	0.0347	
56. Blended tax rate from the unadjusted levy to report on DESE Screen 6 (Line 55/Line 54 x 100)	0.0350	0.0400	0.0290	0.0400		
57. Prop C reduction (Summary Page, Line G)	1,830,119,220	191,670	459,914,720	400,205,840	2,690,431,450	
58. Adjusted levy (Line 53 - Line 57)	640,542	77	133,375	160,082	934,076	
59. Assessed valuation (Line 1)	0.0000	0.0000	0.0000	0.0000	0.0347	
60. Revenue from adjusted levy (Line 58 x Line 59/100)	0.0350	0.0400	0.0290	0.0400		
61. Blended tax rate from the adjusted levy to report on DESE Screen 6 (Line 60/Line 59 x 100)	1,830,119,220	191,670	459,914,720	400,205,840	2,690,431,450	
	640,542	77	133,375	160,082	934,076	

Prior Method Single Rate Calculation for Voluntary Reduction

62. Tax rate ceiling (Summary Page, Line F)						
63. Voluntary reduction (Summary Page, Line H)						
64. Tax rate ceiling less voluntary reduction (Line 62-Line 63)						0
65. Adjusted current year assessed valuation (Form A, Line 5)						0
66. Revenue from voluntarily reduced levy (Line 64 x Line 65/100)						
67. Prior method single rate-voluntarily reduced (Line 66 total/Line 65 total x 100)						

Basic Formula/Classroom Trust - WADA Options for FY24

Fiscal Year	FY24	FY24	FY24	FY24 Budget	FY23 Forecast
	FY24 Est. WADA	FY23 Est. WADA	FY22 WADA	FY20 WADA	FY20 WADA
WADA Year Basis					
Regular Term ADA	8,925.0000	8,873.0000	8,763.1016	9,005.0147	9,005.0147
Summer School ADA	150.0000	152.3379	218.1695	171.5285	171.5285
	June 2023	June 2022	June 2021	June 2019	June 2019
Total ADA	9,075.0000	9,025.3379	8,981.2711	9,176.5432	9,176.5432
FRL Count (January)	1,655.00	1,655.00	1,655.46	2,470.55	2,470.55
FRL Threshold %	30.95%	30.95%	29.45%	31.42%	31.42%
FRL ADA	-	-	-	-	-
IEP Count (December)	1,423	1,423	1,423	1,478	1,478
IEP Threshold %	13.11%	13.11%	12.83%	12.06%	12.06%
IEP ADA	179.8337	179.8337	203.0272	278.4821	278.4821
LEP Count (October MOSIS file, screen 2)	1,116	1,116	1,116	1,015	1,015
LEP Threshold %	2.29%	2.29%	2.07%	2.50%	2.50%
LEP ADA	545.5919	545.5919	558.0526	471.3519	471.3519
Total FRL+IEP+LEP	725.4256	725.4256	761.0798	749.8340	749.8340
WADA	9,800.4256	9,750.7635	9,742.3509	9,926.3772	9,926.3772
Less: IEP ADA	(179.8337)	(179.8337)	(203.0272)	(278.4821)	(278.4821)
Less: Summer School	(150.0000)	(152.3379)	(218.1695)	(171.5285)	(171.5285)
WADA - Summer School	9,470.5919	9,418.5919	9,321.1542	9,476.3666	9,476.3666
Plus: CY Summer School Estimate	150.0000	150.0000	150.0000	150.0000	152.3379
Formula WADA based on CY summer school	9,620.5919	9,568.5919	9,471.1542	9,626.3666	9,628.7045
	FY24	FY24	FY24	FY24 Budget	FY23 Forecast
	FY24 Est. WADA	FY23 Est. WADA	FY22 WADA	FY20 WADA	FY20 WADA
				See Note 1	

Note 1> Normally, DESE allows a district to use the most optimal WADA between current year (FY24), prior year (FY23), and 2nd prior year (FY22).

However, section 163.021.1(4), RSMo indicates that whenever there has existed within the district an infectious disease, contagion, epidemic, plague, or similar condition whereby the school attendance is substantially reduced for an extended period in any school year, the apportionment of school funds and all other distribution of school moneys shall be made on the basis of the school year next preceding the year in which such condition existed. Due to the COVID impact on prior years, FY24 payments will consider WADA from FY20 - FY24. FY25 will be back to normal, considering only FY23 - FY25 WADA.

Thus, the budget is based on FY20 WADA of 9,626 compared to options of FY21 WADA of 9,033 (which is not shown above), FY22 WADA of 9,471, FY23 estimated WADA of 9,568, and FY24 estimated WADA of 9,620. Since FY23 and FY24 WADA is an estimate, actual WADA can vary significantly, therefore FY20 WADA basis is used for the budget. Additionally, the budget assumes summer school ADA of 150.

Summer school variances will impact the budget plus or minus, but it is not anticipated to vary significantly less.

Basic Formula/Classroom Trust - Revenue Budget FY24

	FY24	FY24	FY24	FY24 Budget	FY23 Forecast
Formula Calculation	FY24 Est. WADA	FY23 Est. WADA	FY22 WADA	FY20 WADA	FY20 WADA
WADA (highest of CY, 1st PY, or 2nd PY)	9,620.5919	9,568.5919	9,471.1542	9,626.3666	9,628.7045
State Adequacy Target See Note 2	6,375.00	6,375.00	6,375.00	6,375.00	6,375.00
District Total	61,331,273	60,999,773	60,378,608	61,368,087	61,382,991
Dollar Value Modifier (regional cost of living)	1.093	1.093	1.093	1.093	1.093
District Total Modified	67,035,082	66,672,752	65,993,819	67,075,319	67,091,609
Less: Local Effort (fines change every year)	(51,581,538)	(51,581,538)	(51,581,538)	(51,581,538)	(51,581,538)
Sub-total	15,453,544	15,091,214	14,412,281	15,493,781	15,510,071
Funding %	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
Required State Funding	15,453,544	15,091,214	14,412,281	15,493,781	15,510,071
MOCAP Host School (89 .5 ADA x \$6,375 SAT)				570,000	570,000
Prior YTD Adj/Fin Inst Tax Reduction Payment	120,000	120,000	120,000	120,000	112,077
Net State Funding	15,573,544	15,211,214	14,532,281	16,183,781	16,192,148
Classroom Trust	3,950,000	3,950,000	3,950,000	3,950,000	3,950,000
Basic Formula	11,623,544	11,261,214	10,582,281	12,233,781	12,242,148
Net State Funding See Note 1	15,573,544	15,211,214	14,532,281	16,183,781	16,192,148
	Not used	Not used	Not used	FY24 Budget	FY23
				WADA Basis	WADA Basis
				FY20 WADA	FY20 WADA

Formula/Classroom Trust

FY24 Budget	16,183,781
FY23 Forecast	16,192,148
FY24 Inc(Dec)	(8,367)

Note 1> FY24 revenue budget is about the same as FY23. DESE is allowing FY20 WADA to be used since FY21 and FY22 were significantly impacted by COVID, otherwise FY24 estimated WADA would have to be used. The last known WADA is from FY22 which would result in \$14.5M revenue, a decrease of \$1.1M revenue from FY20 WADA based revenue.

Note 2> DESE recommends \$6,375 for FY24 SAT (State Adequacy Target) which continues revenue stagnation. FY19 SAT was \$6,308. It was increased to \$6,375 in FY20 and not changed since then.

Prop C Sales Tax - Budget FY24

(WADA excludes VICC and Riverview Gardens)

Year	Per WADA	WADA	Inc(Dec)	WADA	Inc(Dec)	Inc(Dec)	(Note 1)		
							Budget	Revenue	Inc(Dec)
FY24	\$ 1,360		5.8%				12,900,000	500,000	4.0%
FY23	\$ 1,286		5.8%	(162.7)	-1.7%	Forecast	12,400,000	677,808	5.8%
FY22	\$ 1,215	9,647.9	16.2%	-	0.0%		11,722,192		
FY21	\$ 1,046	9,647.9	4.0%	1.2	0.0%		10,091,971		
FY20	\$ 1,006	9,646.7	0.1%	(4.5)	0.0%		9,708,490		
FY19	\$ 1,005	9,651.2	1.7%	(205.9)	-2.1%		9,907,795		
FY18	\$ 988	9,857.1	0.9%	74.8	0.8%		9,666,248		
FY17	\$ 979	9,782.3	3.3%	51.1	0.5%		9,529,115		
FY16	\$ 948	9,731.2	2.9%	(81.7)	-0.8%		9,299,809		
FY15	\$ 921	9,813.0	4.2%	(96.7)	-1.0%		9,128,563		
FY14	\$ 884	9,909.7	5.9%	323.0	3.4%		8,460,646		
FY13	\$ 835	9,586.7	0.4%	63.2	0.7%		7,939,102		
FY12	\$ 832	9,523.4	7.1%	(15.2)	-0.2%		7,957,000		
FY11	\$ 777	9,538.7	1.7%				7,380,000		

4.25% Avg annual increase FY14 - FY23 (10 years)

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

Assumptions:

- FY24 revenue will be based on FY23 WADA, unlike the multiple year options available for Basic Formula payments. However, FY23 revenue was based on the greater of FY20, FY21, FY22, or estimated FY23 WADA. DESE applied section 163.0231.1(4) RSMo to make this exception. This will not be applied for FY24, unlike Basic Formula.
- FY23 per WADA reimbursement is \$1,255 per DESE. But a proposal to increase it to \$1,286 would add \$300K revenue.
- FY24 per WADA reimbursement is estimated at \$1,360 per DESE.
- Sales tax comprises about 8% of the total revenue budget
- \$1 per WADA reimbursement = approximately \$9.5K revenue, thus a \$10 variance is \$95K
- 1 WADA = \$1,360 revenue, thus a 100 WADA variance is \$136K

Prop C Sales Tax - Budget FY24

	<u>Per WADA Reimbursement</u>	
	Current Year Per WADA Estimate	\$ 1,286
x	Business Growth	5.8%
=	FY24 Per WADA Estimate	\$ 1,360

	<u>Estimated WADA for Prior Year</u>	
	FY22 Actual Regular Term ADA	8,763.0
	FY23 Estimated Regular Term WADA (.33% increase based on Sep/Jan enrollment)	8,791.9
	FY22 Actual LEP WADA less 12 due to increased threshold %	546.0
	FY23 Actual Summer School	152.3
	Conservative rounding	(5.0)
	FY23 WADA Estimate	<u>9,485.2</u>

	<u>Revenue Calculation</u>	
	FY24 Per WADA	5.8% Inc(Dec)
x	FY23 WADA estimate	-1.7% Inc(Dec)
=	FY24 Revenue Budget (000's)	(see Note 1)
	FY23 Revenue Forecast (000's)	\$ 12,400
	Inc(dec)	\$ 500
		4.0%

Note 1> Revenue is based on per WADA reimbursement and prior year WADA. Per year reimbursement is guided by DESE. Prior year WADA is unknown since FY23 is not yet final, so WADA is estimated.

EXPENSES

Mehlville School District
Budget by Source/Object (Amounts in Thousands)
FY24

EXPENDITURE BY OBJECT	FY24	FY23	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016
	Budget Full Year	Forecast Full Year	Actual Full Year	Actual Full Year	Actual Full Year	Actual Full Year	Actual Full Year	Actual Full Year	Actual Full Year
Salaries	\$ 88,981	\$ 78,425	\$ 74,979	\$ 69,661	\$ 68,046	\$ 66,310	\$ 63,858	\$ 62,340	\$ 59,885
Benefits	28,665	25,476	21,910	20,468	20,107	19,844	19,271	18,938	18,352
Salaries & Benefits	117,646	103,901	96,889	90,129	88,153	86,154	83,129	81,278	78,237
Purchased Services	8,124	7,772	6,495	5,312	5,742	6,530	6,165	5,621	4,659
Supplies	12,462	13,961	12,559	9,185	10,239	12,091	12,067	11,941	10,099
Capital	32,557	20,016	8,143	4,457	5,912	5,019	5,753	4,023	890
Debt Service	2,507	2,501	784	12,426	11,793	10,933	9,434	11,959	9,471
Total	\$ 173,296	\$ 148,151	\$ 124,870	\$ 121,509	\$ 121,839	\$ 120,727	\$ 116,548	\$ 114,822	\$ 103,356
% Change	17.0%	18.6%	2.8%	-0.3%	0.9%	3.6%	1.5%	11.1%	-4.4%
\$ Change	\$ 25,145	\$ 23,281	\$ 3,361	\$ (330)	\$ 1,112	\$ 4,179	\$ 1,726	\$ 11,466	\$ (4,809)

Key Events

Salaries have been frozen in FY95, FY09, and FY16

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

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

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

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

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

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

FY23 - Capital expense includes \$14.5M for Prop S capital project expense plus \$1.1M ESSER funded capital projects.

Historical Trend FY14-FY23

Expense 5.7% per year trend (10 years)

Summary

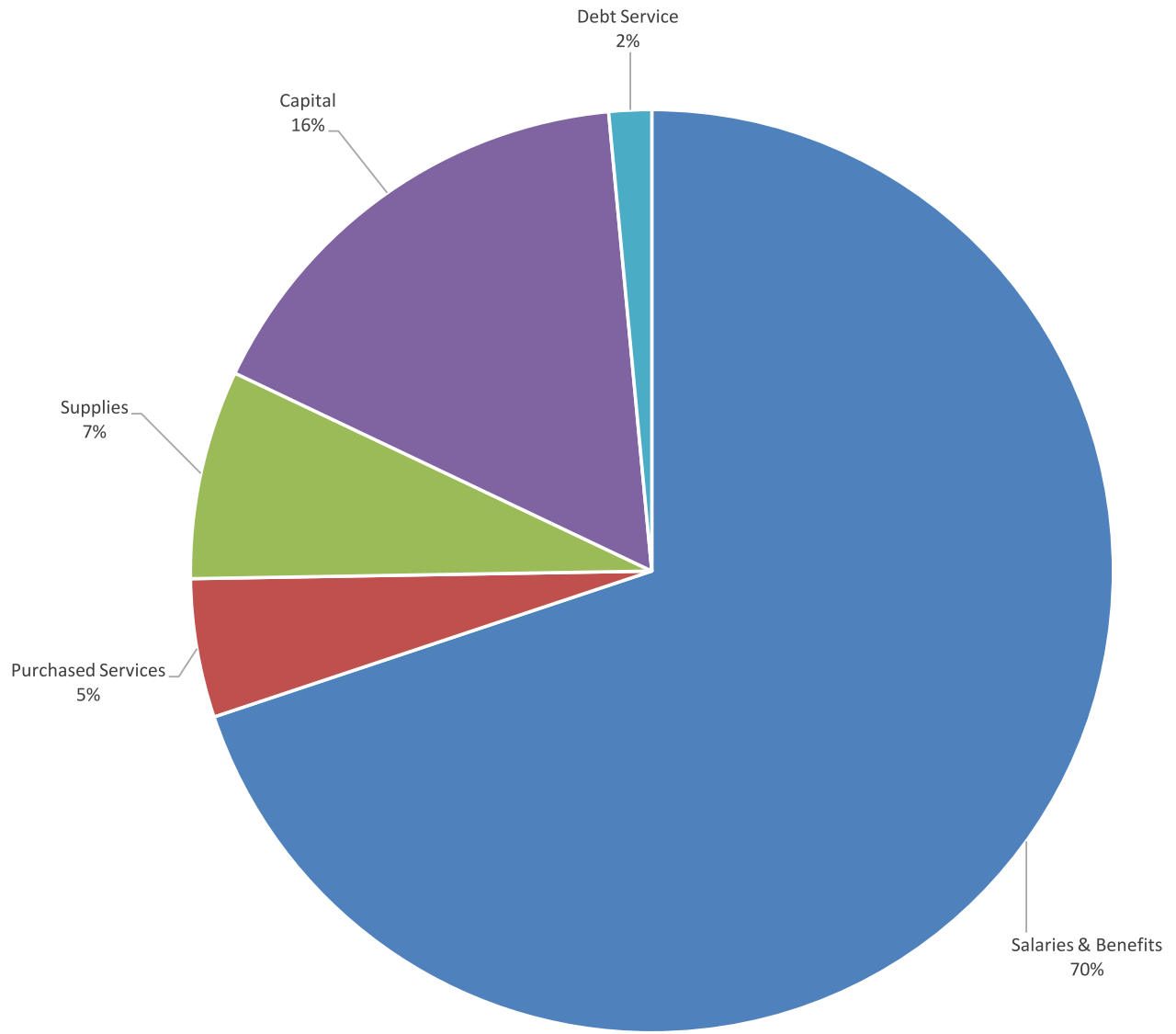
- Over 85% of total expense is comprised of salaries/benefits and capital. FY24 total expense increases \$25.1M, or 17.0%, due to a \$13.7M increase for salaries/benefits and a \$12.5M increase for capital projects (Prop S).
- Prop E raised tax rates 31 cents, generating \$7.2M revenue at \$233K per one cent of tax levy. 27 cents, or \$6.3M, is allocated to salaries (\$5.4M) and benefits (\$.9M), and \$.9M is for building security and mental health counseling.
- Salaries and benefits increase \$13.7M. The increase consists of: 1) \$6.3M is for market adjustments to make existing FY23 salaries competitive and is funded by Prop E. 2) \$5.4M is for the normal FY24 annual pay raise and is funded by normal operating funds. 3) \$.7M is to restore 288 teachers for steps frozen in FY09 and FY16. 4) \$1.3M is for health insurance.
- Certified salaries are detailed on page 5. Admin increased \$.5M for the market adjustment and \$.2M for the normal FY24 raise. Teachers increased \$2.8M for the market adjustment, \$2.2M for the normal FY24 raise, and \$.6M for restoring frozen steps. Also, \$.4M increased for net supplemental/channels/retirements. Teacher raises include \$4.5K added to the base, one step, channels, tier adjustments, and restoring frozen steps for 288 teachers. Raises are based on competitive benchmarks rather than percentages.
- Classified salaries are detailed on page 6. Admin increased \$191K for the market adjustment and \$76K for the normal FY24 raise. Hourly staff increased \$1.9M for the market adjustment, \$.9M for the normal FY24 raise, and \$.6M for filling open positions and ESSER. Raises are based on competitive benchmarks rather than percentages.
- Health insurance increases \$1.3M due to the 22.0% rate increase in 2023 (\$960K impacting July-Dec), plus a 2.0% rate increase for 2024 (\$104K impacting Jan - June), plus \$194K added for filling 20 open classified positions.
- ESSER budget for FY24 is \$3.5M for operating funds, of which 98% are for salaries and benefits. FY23 forecast is \$3.2M for operating funds and \$2.0M for capital projects.

Mehlville School District
Budget - Expenses
FY2024

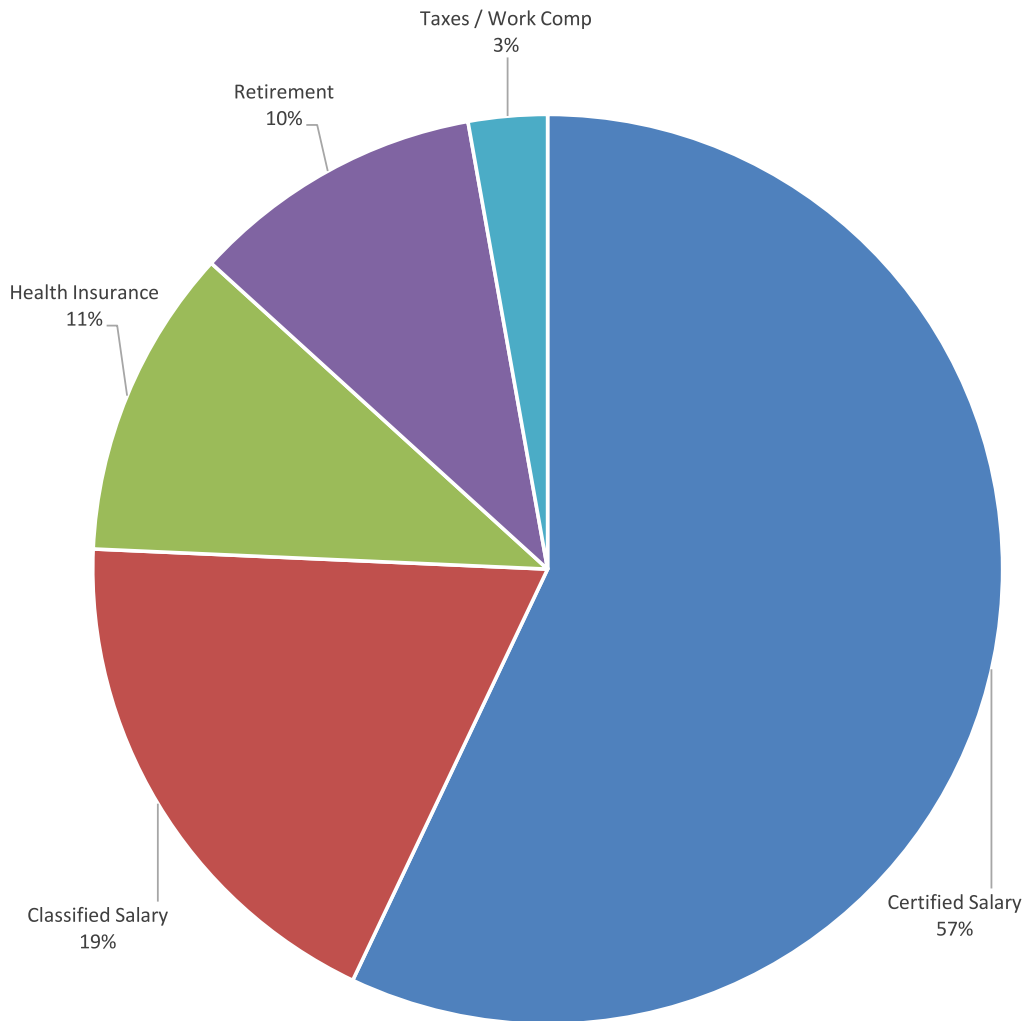
Exp By
 OBJECT

EXPENSES (000's)	Actual	Actual	Actual	Forecast	Budget	
	FY20	FY21	FY22	FY23	FY24	
Certified Salaries	\$ 52,581	\$ 54,236	\$ 58,531	\$ 60,075	\$ 66,806	
Non-Certified Salaries	15,465	15,425	16,448	18,350	22,175	
Total Salaries	68,046	69,661	74,979	78,425	88,981	13.5%
Teacher Retirement	8,205	8,421	9,049	9,415	10,550	
Non-Teacher Retirement	1,185	1,198	1,253	1,425	1,750	
Social Security	1,011	1,012	1,121	1,235	1,490	
Medicare	951	974	1,048	1,100	1,250	
Medical-Dental Etc	8,276	8,261	8,994	11,800	13,057	
Work Comp/Unemploy	479	602	445	501	568	
Total Benefits	20,107	20,468	21,910	25,476	28,665	12.5%
Tuition	383	769	447	450	473	
Professional Services	707	568	832	1,181	1,242	
Audit	13	13	13	17	17	
Technical Services	312	404	496	631	717	
Legal Services	11	18	57	60	50	
Property Services	1,582	1,364	1,891	1,938	1,978	
Contracted Trans	234	94	456	695	750	
Professional Meetings	690	285	485	673	698	
Property Insurance	441	468	479	524	567	
Liability Insurance	438	467	482	542	587	
Fidelity	-	-	-	-	-	
Other Purch Services	931	862	857	1,061	1,045	
Total Purchased Services	5,742	5,312	6,495	7,772	8,124	5%
General Supplies	2,087	2,102	3,257	2,531	2,704	
One - to- One	858	741	780	984	881	
Regular Textbooks	837	961	1,000	2,140	615	
Library Books	150	105	104	112	110	
Periodicals	45	46	40	39	48	
Food Supplies	1,404	1,039	2,205	2,143	2,200	
Energy	2,249	2,095	2,651	2,926	3,140	
Other	2,609	2,096	2,522	3,086	2,764	
Total Supplies	10,239	9,185	12,559	13,961	12,462	-11%
Building	3,825	2,842	5,755	17,802	30,000	
Site Improvement	877	376	817	-	-	
Equip- General	311	424	872	1,197	1,371	
Equip- Instructional	207	207	188	217	97	
Vehicles	105	116	-	250	485	
School Buses	587	492	511	550	604	
Total Capital	5,912	4,457	8,143	20,016	32,557	63%
Principal	11,303	12,147	-	1,450	1,500	
Interest	478	269	782	1,050	1,007	
Other Debt Service	12	10	2	1	-	
Total Debt Service	11,793	12,426	784	2,501	2,507	0%
TOTAL ALL	\$ 121,839	\$ 121,509	\$ 124,870	\$ 148,151	\$ 173,296	17%
Inc(Dec) From Prior Year		\$ (330)	\$ 3,361	\$ 23,281	\$ 25,145	
		-0.3%	2.8%	18.6%	17.0%	

FY24 Expense by Object



FY24 Salaries & Benefits



Mehlville School District
Certified Salaries - FY24 Budget (000's)

FY23 Forecast	FY24 Budget		
		<u>Admin - Certified</u>	
		5,713,000	CY Contract (includes PAT)
		501,000	FY23 Market Adjustment (Note 2)
		6,214,000	FY23 Adjusted Salary
		-	FTE +/-
		250,000	Admin FY24 increase (Note 3)
			4.0% based on FY23 adjusted salary
5,674,000	6,464,000	Admin - Certified	
		<u>Teacher Base & Extended Contract</u>	
		46,854,000	FY23 Non-retirees (excludes ESSER)
		1,785,000	FY23 ESSER Contracts
		48,639,000	FY23 Total Contract Returning Staff
		1,700,000	FY23 Retirees
		175,000	FY23 Extended Contracts
		50,514,000	FY23 Total Base/Extended Contract
			Reconcile FY23 Forecast to FY23 Contract
			50,351,000 FY23 Forecast
			163,000 FY23 Addback Contract Deductions
			50,514,000 FY23 Total Base/Extended Contract
		2,822,000	FY23 Market Adjustment - \$3K base increase/Tier 5,6,7 increase (Note 2)
		53,336,000	FY23 Adjusted Salary
			<u>FY24 Increases</u>
		1,018,500	Step Increase
		1,179,000	Base Addition \$1.5K for returning staff
		593,500	Restore frozen salaries for FY09 and FY16 (see Note 4)
		2,791,000	Non-retiree increase 5.2% based on FY23 adjusted salary (see Note 3)
		(524,000)	Other - Retirement Savings, net of new hires (\$56K avg hire)
		220,000	Other - Channel Change (FY23 \$190K, FY22 \$206K, FY21 \$219K)
		(175,000)	Other - Contract deductions/resignations (unpaid leave, extended contract variances, etc.)
		-	Other - FTE +/-
		142,000	Other - ESSER +/- (FY24 \$1,927K budget; FY23 \$1,785K budget; FY22 \$1,735K actual)
		2,454,000	FY24 net increase 4.6% based on FY23 adjusted salary
50,351,000	55,790,000	Teacher/Extended	
447,000	477,000	Supplemental (Dept head, overload, music/strings, SCOPE night school, ISS)	
775,000	875,000	Sub Teacher - Sick Leave	
269,000	311,000	Sub Teacher - Training (PD + \$84K ESSER)	
2,407,000	2,734,000	Supplemental - Athletics/PD/PAT/Comm Educ/Fed Programs (\$339K ESSER)	
152,000	155,000	Unused Leave - Vacation/Sick	
60,075,000	66,806,000	Certified Total	

	6,731,000	Increase from CY (Note 1)
5.4%	3,408,000	Increase after FY23 market adjustment

Certified Salary Increase Summary FY24	
501,000	Admin FY23 Market Adjustment
2,822,000	Teacher FY23 Market Adjustment
3,323,000	Total FY23 Market Adjustment
250,000	Admin FY24 Increase
2,791,000	Non-retiree Teacher FY24 Increase
(337,000)	Other Teacher
502,000	Supplemental/Subs/Unused Leave
163,000	FY23 Addback Contract Deductions
6,692,000	Total FY24 Increase (Note 1)

Prop E Summary of Salaries & Benefits	
233,000	Revenue per cent - FY24
27	Cents for Salaries
6,291,000	Revenue for Salaries/Benefits
5,425,673	Salaries
865,395	Benefits
6,291,068	Total Salary and Benefits
501,000	Certified Admin
2,822,000	Certified Teacher
191,000	Classified Admin
1,912,000	Classified Hourly
5,426,000	Total Salaries
865,447	Benefits @15.95%
6,291,447	Total Salaries/Benefits

Note 1: FY24 total salary increase has two components; 1) market adjustment to FY23 salaries and 2) FY24 annual raises.
 Note 2: Market adjustments are made to FY23 non-competitive salaries compared to other STL County districts. Mehlville ranks 19th out of 22 county districts in operating expense per student, which contributes to lower salaries. Such increases help salaries be more competitive. Increases effectively adjust FY23 base salary for computing annual FY24 raises.
 Note 3: FY24 annual increases are computed as a % of FY23 salaries after the market adjustments in Note 2 above. This raise is well below 7.1% inflation incurred in 2022 calendar year. Market adjustments are excluded from comparison to inflation since it applies to FY23 non-competitive salary.
 Note 4: Salaries were frozen FY95 (restored in FY18), FY09, and FY16. Salaries are now fully restored for all 288 remaining teachers.

Mehlville School District
Classified Salaries - FY24 Budget (000's)

FY23 Forecast	FY24 Budget		
		<u>Admin - Classified</u>	
		1,473,000	CY Contract
		191,000	FY23 Market Adjustment (Note 2)
		1,664,000	FY23 Adjusted Salary
		129,000	FTE +2 reclassified from hourly to salary
		76,000	Admin FY24 increase (Note 3)
1,433,000	1,869,000	Admin	4.6% based on FY23 adj salary
		<u>Hourly Staff</u>	
		16,711,000	FY23 Forecast
		6,000	FY23 ESSER
		523,000	Fill 20 of 30 Open Positions (Note 4)
		17,240,000	FY23 Base Salary After Filling 25% Open Positions
		1,912,000	FY23 Market Adjustment (\$186K is Food Service) (Note 2)
		19,152,000	FY23 Adjusted Salary
		54,000	<u>FY24 Increases</u>
		-	ESSER +/- (FY24 \$60K; FY23 \$6K)
		370,000	FTE no increase
		510,000	Step increase (Note 3)
16,717,000	20,086,000	Hourly Staff	2.7% based on FY23 adj salary
200,000	220,000	Unused Leave	
18,350,000	22,175,000	Classified Total	
		3,825,000	Increase from CY (Note 1)
5.7%	1,199,000	Increase after FY23 mkt adj/filled positions	

- Note 1: FY24 total salary increase has two components; 1) market adjustment to FY23 salaries and 2) FY24 annual raises.
- Note 2: Market adjustments are made to FY23 non-competitive salaries compared to other STL County districts. Mehlville ranks 19th out of 22 county districts in operating expense per student, which contributes to lower salaries. Such increases help salaries be more competitive. Increases effectively adjust FY23 base salary for computing annual FY24 raises.
- Note 3: FY24 annual increases are computed as a % of FY23 salaries after the market adjustments in Note 2 above. This raise is well below 7.1% inflation incurred in 2022 calendar year. Market adjustments are excluded from comparison to inflation since it applies to FY23 non-competitive salary. Furthermore, hourly staff annual raise would only be 2.1% if additional raise is not added to be comparable to teachers and admin staff raises for FY24.
- Note 4: Classified open positions are budgeted to be 66% filled in FY24 (25% fill in FY23). If there were not excessive open positions in FY23, then FY23 salary would be higher and FY24 salary increase would be lower. This skews salary increases.**

Job Duty	Open Positions	Annual Pay FY23 Step #4	Salary
Custodians	14	32,011	448,154
Bus Driver	15	22,470	337,050
CRM	1	7,460	7,460
Total	30		792,664
	66%		66%
Fill Total	20		523,158

FY23 budget added \$750K salary to fill 32 of 40 positions (80%); only 10 filled (25%). This excludes Food Service open positions which is not an operating expense.

Health Insurance - FY24 Budget (000's)

11,800,000	Forecast FY23 (includes Jan 2023 rate increase for first 6 months)
960,000	Jan 2023 22.0% rate increase (July 2023 - Dec 2023) of \$1,920K x 50% = \$960K
104,000	Jan 2024 2.0% rate increase (Jan 2024 - June 2024) of \$208K x 50% = \$104K
194,060	Classified FTE - 20 positions filled 9,703 cost per staff
-	Certified FTE - 0 additions 9,703 cost per staff
(1,060)	Rounding
13,057,000	Total budget FY24

1,257,000 increase
 10.7% increase

FY24 Object Budget ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	2,611,200	-	2,611,200
Classified salary	60,400	-	60,400
Benefits	466,152	-	466,152
Health Ins	329,902	-	329,902
Prof Services 6319	-	-	-
Contracted Trans 6341	-	-	-
General Supplies 6412	-	-	-
Gasoline 6486	5,000	-	5,000
Other Supplies 6491	69,050	-	69,050
Capital	-	-	-
sub-total	3,541,704	-	3,541,704
Food Service reclass	-	-	-
Expense FY24 total	3,541,704	-	3,541,704
Control total	3,541,704	-	-
Target			
Revenue total	3,541,704	-	3,541,704

FY24 Object Actual ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	-	-	-
Classified salary	-	-	-
Benefits	-	-	-
Health Ins	-	-	-
Prof Services 6319	-	-	-
Contracted Trans 6341	-	-	-
General Supplies 6412	-	-	-
Gasoline 6486	-	-	-
Other Supplies 6411/6491	-	-	-
Capital	-	-	-
sub-total	-	-	-
Food Service reclass	-	-	-
Expense FY24 total	-	-	-
Unreimbursed Exp	(2,722,956)	(1,062,432)	(1,660,524)
Revenue:	-	-	-
Reimbursed PY expense	2,722,956	1,062,432	1,660,524
Reimbursed CY expense	2,722,956	1,062,432	1,660,524
Total Revenue	2,722,956	1,062,432	1,660,524

FY24 Budget Variance ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	2,611,200	-	2,611,200
Classified salary	60,400	-	60,400
Benefits	466,152	-	466,152
Health Ins	329,902	-	329,902
Prof Services 6319	-	-	-
Contracted Trans 6341	-	-	-
General Supplies 6412	-	-	-
Gasoline 6486	5,000	-	5,000
Other Supplies 6491	69,050	-	69,050
Capital	-	-	-
sub-total	3,541,704	-	3,541,704
Food Service reclass	-	-	-
Expense FY24 total	3,541,704	-	3,541,704
FY 24 Revenue Total	818,748	(1,062,432)	1,881,180

ESSER Salary Buckets

	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual
6111 Teacher	1,724,471	1,735,192	1,927,300	1,927,300	2,120,050	2,120,050
6121 Subs	10,520	13,455	34,950	34,950	83,550	83,550
6131 Student clubs	38,635	66,215	51,150	51,150	68,400	68,400
6131 Student instruction	102,000	156,197	98,000	98,000	339,200	339,200
Total Certified	1,875,626	1,971,059	2,111,400	2,111,400	2,611,200	2,611,200
6151 10 month transport	16,000	7,275	6,400	6,400	60,400	60,400

ESSER II & III Actual/Budget Summary - All Years

	Total	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY21	Budget FY22	Budget FY23	Budget FY24	Budget FY25
6111	4,091,858	4,091,858	4,091,858	4,091,858	4,091,858	4,091,858	4,091,858	4,091,858	4,091,858	4,091,858
6121	9,109	9,109	9,109	9,109	9,109	9,109	9,109	9,109	9,109	9,109
6131	1,644,084	1,644,084	1,644,084	1,644,084	1,644,084	1,644,084	1,644,084	1,644,084	1,644,084	1,644,084
6151	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000
6200	939,665	939,665	939,665	939,665	939,665	939,665	939,665	939,665	939,665	939,665
6241	702,518	702,518	702,518	702,518	702,518	702,518	702,518	702,518	702,518	702,518
6319	459,000	459,000	459,000	459,000	459,000	459,000	459,000	459,000	459,000	459,000
6341	-	-	-	-	-	-	-	-	-	-
6412	68,701	68,701	68,701	68,701	68,701	68,701	68,701	68,701	68,701	68,701
6486	9,109	9,109	9,109	9,109	9,109	9,109	9,109	9,109	9,109	9,109
6491	140,100	140,100	140,100	140,100	140,100	140,100	140,100	140,100	140,100	140,100
6521	1,644,084	1,644,084	1,644,084	1,644,084	1,644,084	1,644,084	1,644,084	1,644,084	1,644,084	1,644,084
Grand Total	10,911,177	10,911,177	10,911,177	10,911,177	10,911,177	10,911,177	10,911,177	10,911,177	10,911,177	10,911,177

Due 9/20/23 Due 9/20/24
Epegs Allocation 4,091,858 9,205,367

CAPITAL

**Mehlville School District
Capital Budget**

Capital Budget FY23			G.O. Bond	(49 cents)	(3.50 cents)	COP	Total
	Regular	Prop S	Prop R	Prop A	Reallocation		
Beginning balance @6/30/2022	\$ 1,113,200	\$ 34,710,614	\$ 784,129	\$ 786,740	\$ 6,077,300	\$ 43,471,983	
Tax levy revenue/interest	2,285,237	575,000		777,000	1,523,000	5,160,237	
ESSER reimbursement	1,999,763					1,999,763	
Transfer from Food Service	706,000					706,000	
Transfer from General Fund	675,000		1,750,000		1,800,000	4,225,000	
Total Funds Available	6,779,200	35,285,614	2,534,129	1,563,740	9,400,300	55,562,983	
Summer 2022 Work (Budget FY23)	Budget	Estimate	Estimate	Estimate	Estimate	Estimate	Total
#00101 Bernard			167,046				167,046
#00101 OES			238,916				238,916
#00104 Rogers			489,209				489,209
#00101 OHS			582,136				582,136
#00110 OHS baseball fields			16,245				16,245
#00111 OES Parking			1,732,963				1,732,963
#00103 MHS baseball fields			1,213,246				1,213,246
#00112 Blades			2,420,440				2,420,440
#00102-1 Bierbaum Phase I			4,681,166				4,681,166
#00102-2 Bierbaum Phase II			231,692				231,692
#00124 Prop S Classroom Furniture			23,140				23,140
#00105 Hagemann/Trautwein/WMS			97,695				97,695
#00107 MHS			4,160				4,160
#00121 Rogers HVAC	ESSER III	1,299,840					1,299,840
Roof - Beasley/John Cary/OMS				26,000	184,458		210,458
Roof - Bierbaum (21 sq)					45,224		45,224
Roof - MHS (294 sq)					362,854		362,854
Roof - Trautwein (292 sq)					333,529		333,529
HVAC - Point	ESSER II/III	218,326					218,326
HVAC - OES	ESSER II/III	219,146					219,146
HVAC - Beasley	ESSER II/III	251,651					251,651
							(Prop S project was reduced \$500K)
Asphalt				198,141			198,141
Security Cameras				76,381			76,381
Tuckpointing - Pool, Point, Wohlwend		40,000					40,000
Lemay Bldg Remodel		577,800					577,800
Roof - #00125 Buerkle (463 sq)					262,524		262,524
Roof - OHS (662 sq Prop S #00126, 171 sq Prop A)			312,683		225,000		537,683
Roof - Point (130 sq)					111,944		111,944
Roof - Wohlwend (100 sq)					25,878		25,878
Roof - #00122 WMS (365 sq)			312,974				312,974
Project #00123 MHS HVAC			874,000				874,000
HVAC - OHS (3.6K ESSER III + #410)		44,000					44,000
HVAC - Blades (3.6K ESSER III + #410))		31,500					31,500
HVAC - John Cary (3.6K ESSER III + #410)		102,500					102,500
Contingency							-
Capital Plan Projects		2,784,763	13,397,711	300,522	1,551,411	-	18,034,407
Budget - Capital Plan Projects							17,825,000
Non-Projects:	Budget	Actual					
General Equip #6541	114,529	67,631					
Food Service Equip #6541	706,000	640,561					
Furniture (Prog 342) #6541	50,000	47,394					
Instructional Equip #6542	192,048	124,401					
Tech Classroom #6542	25,000	24,253					
Technology #6543	303,200	236,021					
Vehicle #221, #225	82,892	82,892					
Vehicle #205, #227	167,000						
Buses - 5	550,049	550,049					
Other debt	512	418,028					
Total Non-project Expense	2,191,230	2,191,230					
Grand Total	20,016,230	4,975,993	13,397,711	300,522	1,551,411	-	20,225,637
Ending Balance @ 6/30/2023	\$ 1,803,207	\$ 21,887,903	\$ 2,233,607	\$ 12,329	\$ 9,400,300	\$ 35,337,346	

Note: Prop S funds, received 6/6/2021, must be spent by 6/3/2024. Unspent funds are subject to yield restriction regulations and compliance reporting.

Capital Budget FY24

	<u>Fund #410</u>	<u>Prop S</u>	<u>Prop R</u>	<u>Prop A</u>	<u>Reallocation</u>	<u>Total</u>
Beginning balance @6/30/2023	\$ 1,796,681	\$ 21,887,903	\$ 2,233,607	\$ 12,329	\$ 9,400,300	\$ 35,330,820
Tax levy revenue/interest	9,660,500	100,000		815,500	10,000,000	20,576,000
ESSER reimbursement						-
Transfer from Food Service	702,000					702,000
Transfer from General Fund			1,750,000			1,750,000
						-

Total Funds Available 12,159,181 21,987,903 3,983,607 827,829 19,400,300 58,358,820

Summer 2023 Work (Budget FY24)

<u>Budget</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Total</u>
#00102-1 Bierbaum Phase I complete Sep 2023		846,439				846,439
#00103 MHS baseball fields complete Sep 2023		194,265				194,265
#00112 Blades complete Sep 2023		339,400				339,400
#00102-2 Bierbaum Phase II March bid	100,000	8,900,000	1,500,000			10,500,000
#00105-1 Hagemann District managed		50,000				50,000
#00104-1 Point July bid		1,957,000				1,957,000
#00107-1 MHS July bid		100,000				100,000
#00108-2 John Cary July bid		303,375				303,375
#00106-1 Buerkle Nov bid		575,800				575,800
#00106-3 Forder Nov bid		201,400				201,400
#00108-1 Beasley Nov bid		115,750				115,750
#00109-1 Wohlwend Jan 2024 bid		344,250				344,250
#00109-2 OMS Jan 2024 bid		289,000				289,000
#00105-2 Trautwein March 2024 bid		189,150				189,150
#00105-3 WMS March 2024 bid		100,000				100,000
#00106-2 MOSAIC March 2024 bid		50,000				50,000
Roof - #00125 Buerkle (463 sq) complete Sep 2024		122,768			237,476	360,244
Roof - OHS (662 sq Prop S #00126, 171 sq Prop A)		522,341				522,341
Roof - Point (130 sq) complete Sep 2024					114,211	114,211
Roof - Wohlwend (100 sq) complete Sep 2024					116,993	116,993
Roof - #00122 WMS (365 sq) complete Sep 2024					142,709	142,709
Roof - John Cary (200 sq) summer 2024				104,000		
Roof - Blades (109 sq) summer 2024				260,000		
Roof - OES (244 sq) summer 2024				286,000		
Project #00123 MHS HVAC	340,300	706,520				1,046,820
HVAC - OHS	147,000					147,000
HVAC - Blades	97,000					97,000
HVAC - John Cary	350,700					350,700
HVAC - OES office summer 2023				25,000		25,000
Blades Boiler summer 2023				150,000		150,000
HVAC - Wohlwend summer 2024					1,900,000	1,900,000
HVAC - Pool summer 2024					415,000	415,000
Window Security (if Prop E passes) summer 2023	700,000					700,000
Asphalt summer 2023				210,000		210,000
Security Cameras summer 2023				115,000		115,000
Tuckpointing summer 2023	43,929					43,929
Lemay 2900 Bldg	5,000,000					5,000,000
Contingency	1,737,224					1,737,224

<u>Budget</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Total</u>
Capital Plan Projects 30,000,000	8,516,153	15,907,458	2,650,000	611,389	2,315,000	30,000,000
	Budget - Capital Plan Projects					30,000,000

Non-Projects:

<u>Budget</u>	<u>Actual</u>					
General Equip #6541	88,750	88,750				
Food Service Equip #6541	702,000	702,000				
Furniture (Prog 342) #6541	50,000	50,000				
Instructional Equip #6542	71,700	71,700				
Tech Classroom #6542	25,000	25,000				
Technology #6543	530,000	530,000				
Vehicles 215/239/231/240/V-1/Tech 4	485,000	485,000				
Buses - 5	603,610	603,610				
Other debt	-	-				
Total Non-project expense	2,556,060	2,556,060	-	-	-	2,556,060

Total Project + Non-project 32,556,060 11,072,213 15,907,458 2,650,000 611,389 2,315,000 32,556,060

Ending Balance @6/30/2024 \$ 1,086,968 \$ 6,080,445 \$ 1,333,607 \$ 216,440 \$ 17,085,300 \$ 25,802,760

DEBT

Mehlville School District Debt Expense Summary

FY2023 Budget

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

FY2024 Budget

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

FY2025 Budget

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

**Mehlville School District
Debt Expense Summary**

FY2026 Budget

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

FY2027 Budget

<u>G.O. Bond Prop S</u>		<u>Amount</u>	<u>Total</u>
Principal		1,600,000	
Interest		869,250	2,469,250
<u>Other</u>			
Principal		-	
Interest		-	-
Total Debt Payments			\$ 2,469,250
Total Principal		\$ 1,600,000	Capital
Total Interest		869,250	Debt Service
		\$ 2,469,250	\$ -
			2,469,250
			\$ 2,469,250

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

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

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

Note 4: In 1993, \$48M was borrowed and the General Obligation bond debt was paid off by FY17.

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

Mehlville School District
Summary of Principal and Interest Payments For ASBR

FY2023
(Refunded)

ISSUE	Beg Balance	Principal Paid	Borrowed	Ending Balance	Interest	Fund/ Function
LEASE PURCHASE						
2019 COPS	-	-		-	-	450
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	
Other						
Copiers	-	-	-	-	-	410-5231
	-	-	-	-	-	
G.O. Bonds	\$ 35,000,000.00	\$ 1,450,000.00	\$ -	\$ 33,550,000.00	\$ 1,050,000.00	300
Total Debt	\$ 35,000,000.00	\$ 1,450,000.00	\$ -	\$ 33,550,000.00	\$ 1,050,000.00	

Facility Authority Principal	\$ -	Fund 410-5231	\$ -
G.O. Bond	\$ 1,450,000.00	Fund 450	-
Copiers	-	Fund 300	1,050,000.00
Total	\$ 1,450,000.00	Total Interest	\$ 1,050,000.00

Total P&I Payments	\$ 2,500,000.00
Credits	
Control Total	\$ 2,500,000.00
Difference	\$ -

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

	(000's)
Assessed Value 2022 =	\$ 2,284,039
	15%
Debt Limit =	\$ 342,606
GO Debt Principal	33,550
Debt Capacity =	\$ 309,056

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

Sources of Funds

Series 2021 Bonds Issued 6/3/21	\$ 35,000,000.00
Reoffering Premium	2,708,737.00
Total Principal	\$ 37,708,737.00

Cost of Issuance

Bond Counsel Fees	55,000.00
Official statement of preparation	2,500.00
Registrar/Paying agent/Trustee Bank	400.00
Underwriting fees	245,000.00
Rating agency fees	17,550.00
Underwriting expense	3,300.00
Registration fee - MO State Auditor	1,000.00
Total COI	324,750.00

Net Deposit - Bond Proceeds Capital	<u>\$ 37,383,987.00</u>
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Note> If bond proceeds are not fully spent by 6/3/2024, further compliance reporting will be required.
The Districts bond counsel will provide such reporting for appropriate nominal fees.

SUMMARY OF G.O. BOND BY YEAR

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

DETAIL G.O. BOND PAY SCHEDULES

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

FORECAST

**MEHLVILLE SCHOOL DISTRICT
Forecast Summary FY25 - FY27**

Forecast Reliability

Forecasts are very general projections that **most likely will vary significantly from actual** due to changes in government funding, voter approval, student attendance, and property values. For example, FY24 budget of \$.3M operating gains plus \$10.9M excess capital funding > FY23 (instead of adding to operating gains) totals \$11.2M. One year ago, the forecast for FY24 was a \$1.6M loss. **That is a fluctuation of \$12.8M.** While most years do not fluctuate that much, it makes the point.

Forecast Assumptions. See key assumptions on pages 2 and 3.

Forecast Summary

	(see Note A) Operating Gain	(see Note B) Capital Funding > FY23	(see Note B) Operating Gain + Capital > FY23	(see Note C) Capital Reserve	(see Note A) Capital Fund Tax Levy
FY23	\$ 3,619	-	3,619	9,400	cumulative thru FY23
FY24	323	10,937	11,260	10,000	
FY25	312	6,488	6,800	8,000	14 cents < FY24
FY26	(1,113)	6,856	5,743	8,000	14 cents < FY24
FY27	217	1,616	1,833	3,000	32 cents < FY24

Note: Capital Reserve is for HVAC and Prop S cancelled/deferred projects. **38,400 Funded thru FY27**

Note A: **Operating gains** appear to decline after FY23. However, the decline is due to allocating more funds to the Capital Fund that could have otherwise been allocated to operating funds. Thus, to make **comparable comparisons** from year-to-year, the **sum of operating gains PLUS the capital funding amount** in excess of FY23 funding must be computed. Operating gains are **purposefully targeted for near break-even** by adjusting the General/Teacher Fund levy and **offsetting it to the Capital Fund**. For example, page 6 shows FY24 operating gain of \$323K (the General/Teacher Fund tax rate is \$3.17). Page 8 shows FY25 operating gain of \$312K but only because the **General/Teacher Fund tax rate was increased 14 cents** to \$3.31 with an offsetting **decrease to the Capital Fund**. **Without this increase, the FY25 operating loss would be \$3.5M.** Likewise, pages 10 and 12 show FY26 and FY27 operating gains. The tax levy rates are stated on **page 2 assumptions, revenue footnote #2.**

Note B: **Capital funding in excess of FY23 amounts.** FY23 Capital Fund received \$12,091K in allocated funds which is noted on the Capital Budget FY23 schedule on page 5. Per Note A above, after FY23 additional amounts are allocated to the Capital Fund. Total Capital Fund allocation amounts are noted on pages 7, 9, 11, and 13 for FY24 - FY27. The amount that exceeds FY23 funding of \$12,091K is noted on the table above as "Capital Funding > FY23". For example, page 7 shows FY24 total capital funding of \$23,028K which is \$10,937K more than FY23 funding of \$12,091K. Simplistically, this excess could have been allocated to operating gains instead of capital. Therefore, the "Operating Gain + Capital > FY23" column is the comparable measure of true operating gains from year-to-year when assessing the District's financial strength.

Note C: Capital reserve represents Capital Fund reserves set aside primarily for significant upcoming HVAC expense plus **possibly Prop S projects that were cancelled or deferred.** The balance at the end of FY23 is about \$9.4M, and the total funding by the end of FY27 is over \$38M. The amounts reserved each year are detailed on pages 7, 9, 11, and 13 near the top of the schedule under the column "Capital Reserve" on the line item "Tax levy revenue/interest".
The more this capital reserve is funded the less tax increase is needed from the community.

Forecast - Future Strategic Decisions

- 34 interventionists** funded by ESSER will cease after FY24 when ESSER funding ceases. **FY25 EXCLUDES the interventionists.** The Board must decide whether to retain any or all of these interventionists after FY24 which costs \$2.8M in FY24.
- Prop A** 4 cent levy generates over \$900K for roofing and HVAC capital. It sunsets after FY26. FY27 forecast assumes it will renew. The Board will have to decide more precisely how to handle renewing Prop A, regarding amount, purpose, permanent or temporary, bond or levy.....

MEHLVILLE SCHOOL DISTRICT
Forecast Assumptions FY25 - FY27

REVENUE

1. Prop A 4 cent levy generates over \$900K for roofing and HVAC capital. It sunsets after FY26. FY27 forecast assumes it will renew.

2. Revenue - Local Taxes	FY25		FY26		FY27	
Reassessment year?	non-reassess		reassessment		non-reassess	
AV (assessed value) increase	0.4%		2.5%		0.4% (includes new construction)	
New construction (000's)	\$	7,000	\$	7,000	\$	7,000
CPI	2.5%		2.5%		2.5%	
Prop A 4 cents renewed					Yes	(expires FY26 unless renewed)
General/Teacher Tax Levy	\$	3.3095	\$	3.3095	\$	3.4895 FY24 = \$3.1695
Capital Tax Levy	0.5424		0.5424		0.3624 FY24 = \$0.6824	
Debt Service Tax Levy	0.1200		0.1200		0.1200 FY24 = \$0.1200	
Total Tax Levy	\$	3.9719	\$	3.9719	\$	3.9719 FY24 = \$3.9719

3. Revenue - Basic Formula	FY25		FY26		FY27	
Revenue (000's)	\$	11,984	\$	12,284	\$	12,591
SAT (State adequacy target)	\$	6,400	\$	6,450	\$	6,500
WADA (CY/PY/2nd PY)	9,550		9,500		9450 (formula WADA differs from sales tax WADA)	
Summer school ADA	150		150		150	
MOCAP (000's)	\$	570	\$	700	\$	850
DVM (dollar value modifier)	1.093		1.093		1.093	

4. Revenue - Sales Tax	FY25		FY26		FY27	
Prior year WADA	9,462		9,387		9,312 75 student decrease per year	
DESE reimbursement per WADA	2.5%		2.5%		2.5% 2.5% increases per year	

EXPENSE

1. 34 interventionists funded by ESSER will cease after FY24 when ESSER funding ceases. FY25 EXCLUDES the interventionists.

The salary/benefit cost for the 34 interventionists is \$2.8M in FY24, \$2.9M in FY25, \$3.0M in FY26, and \$3.1M in FY27.

2. Salaries and Benefits: see page 3 "Cash Flow Forecast - Salary/Benefit Assumptions schedule for details.

3. Purchased services and supplies expense are estimated to increase 2.5% each year.

4. Capital expense is based on recent trends, IT replacement plans, Food Service replacement plans, bus replacement plans, non-bus vehicle replacement plans, Prop R funding, Prop A funding, and additional HVAC reserve allocations.

5. Debt is based on actual pay schedules.

Mehlville School District
Forecast - Salary/Benefit Assumptions

Salary Rollforward - Forecast

	<u>Certified</u>	<u>Classified</u>	<u>Total</u>
FY25			
Beginning Base	66,806	22,175	88,981
Step increase	1,020	650	1,670
Base/Tier addition	1,000	-	1,000
Restore frozen salary	-	-	-
Net Retirements	(525)	-	(525)
Channel	225	-	225
Salary restructure	-	-	-
ESSER inc(dec)	(2,611)	(60)	(2,671)
Admin raise 7.5%	200	75	275
Total	66,115	22,840	88,955
	-1.0%	3.0%	(26)
			0.0%

Benefit Rollforward - Forecast

	<u>Amount</u>	<u>% of Salary</u>	
FY25			
PSRS	10,441	15.79%	certified
PEERS	1,801	7.89%	classified
Social Security	1,537	6.73%	classified
Medicare	1,248	1.40%	total salary
Health Insurance	14,100	8.0%	exp increase
Work Comp	568	0.64%	total salary
Total Benefits	29,695		
Benefit % w/o insurance	17.5%		
Benefit % w/ insurance	33.4%		

FY26

	<u>Certified</u>	<u>Classified</u>	<u>Total</u>
Beginning Base	66,115	22,840	88,955
Step increase	1,020	650	1,670
Base/Tier addition	1,000	-	1,000
Restore frozen salary	-	-	-
Net Retirements	(525)	-	(525)
Channel	225	-	225
Salary restructure	-	-	-
ESSER inc(dec)	-	-	-
Admin raise 2.5%	200	75	275
Total	68,035	23,565	91,600
	2.9%	3.2%	2,645
			3.0%

FY26

	<u>Amount</u>	<u>% of Salary</u>	
PSRS	10,744	15.79%	certified
PEERS	1,858	7.89%	classified
Social Security	1,586	6.73%	classified
Medicare	1,285	1.40%	total salary
Health Insurance	15,225	8.0%	exp increase
Work Comp	585	0.64%	total salary
Total Benefits	31,283		
Benefit % w/o insurance	17.5%		
Benefit % w/ insurance	34.2%		

FY27

	<u>Certified</u>	<u>Classified</u>	<u>Total</u>
Beginning Base	68,035	23,565	91,600
Step increase	1,020	650	1,670
Base/Tier addition	1,000	-	1,000
Restore frozen salary	-	-	-
Net Retirements	(525)	-	(525)
Channel	225	-	225
Salary restructure	-	-	-
Admin raise 2.5%	200	75	275
Total	69,955	24,290	94,245
	2.8%	3.1%	2,645
			2.9%

FY27

	<u>Amount</u>	<u>% of Salary</u>	
PSRS	11,047	15.79%	certified
PEERS	1,915	7.89%	classified
Social Security	1,635	6.73%	classified
Medicare	1,322	1.40%	total salary
Health Insurance	16,440	8.0%	exp increase
Work Comp	602	0.64%	total salary
Total Benefits	32,961		
Benefit % w/o insurance	17.5%		
Benefit % w/ insurance	35.0%		

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Forecast
FY23

Forecast
Jun-23

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Balance	\$ 37,831,086	\$ 5,020,443	\$ 43,471,983	\$ 1,853,387	\$ 88,176,899
Revenue	127,264,000	7,391,000	7,160,000	2,812,000	\$ 144,627,000
Expenditures	119,420,000	6,215,000	20,016,000	2,500,000	\$ 148,151,000
Transfers	(4,225,000)	(706,000)	4,931,000	-	\$ -
Net Gain (Loss)	3,619,000	470,000	(7,925,000)	312,000	\$ (3,524,000)
End Balance	\$ 41,450,086	\$ 5,490,443	\$ 35,546,983	\$ 2,165,387	\$ 84,652,899

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 34,430,048	\$ 3,401,038	\$ 37,831,086	Operating \$ 3,619,000 *
Revenue	51,081,000	76,183,000	127,264,000	Non-Operating (7,143,000)
Expenditures	41,756,000	77,664,000	119,420,000	Total \$ (3,524,000)
Transfers	(4,225,000)		(4,225,000)	
Net Gain (Loss)	5,100,000	(1,481,000)	3,619,000	
End Balance	\$ 39,530,048	\$ 1,920,038	\$ 41,450,086	

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Beg Balance	\$ 3,439,184	\$ 1,297,685	\$ 283,574	\$ 5,020,443
Revenue	5,891,000	1,100,000	400,000	7,391,000
Expenditures	4,715,000	1,100,000	400,000	6,215,000
Transfers	(706,000)			(706,000)
Net Gain (Loss)	470,000	-	-	470,000
End Balance	\$ 3,909,184	\$ 1,297,685	\$ 283,574	\$ 5,490,443

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 1,853,387	\$ 1,853,387
Revenue	-	2,812,000	2,812,000
Expenditures	-	2,500,000	2,500,000
Transfers	-		-
Net Gain (Loss)	-	312,000	312,000
End Balance	\$ -	\$ 2,165,387	\$ 2,165,387

Cash reserve % of annual expense	June	November	Net Gain (Loss)	Op Gain (Loss)
6/30/23 Cash Reserve %	34.7% Forecast		\$ (3,524)	\$ 3,619
6/30/22 Cash Reserve %	34.3% Actual	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9% Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2% Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3% Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8% Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7% Actual	2.0%	\$ 2,177	\$ 3,041
6/30/16 Cash Reserve %	25.0% Actual	3.4%	\$ 4,323	\$ 2,478
6/30/15 Cash Reserve %	21.3% Actual	2.9%	\$ (2,535)	\$ (1,613)
6/30/14 Cash Reserve %	23.7% Actual	5.0%	\$ 443	\$ 671

Minimum Cash Balance Requirements

Required 3% Balance	\$ 3,582,600
Excess of Min Required Balance	\$ 37,867,486

**Mehlville School District
Capital Budget**

Capital Budget FY23

	Regular	G.O. Bond Prop S	(49 cents) Prop R	(3.50 cents) Prop A	Capital Reserves	Total	
Beginning balance @6/30/2022	\$ 1,113,200	\$ 34,710,614	\$ 784,129	\$ 786,740	\$ 6,077,300	\$ 43,471,983	
Tax levy revenue/interest	2,285,237	575,000		777,000	1,523,000	5,160,237	} FY23 Allocation \$12,091K
ESSER reimbursement	1,999,763					1,999,763	
Transfer from Food Service	706,000					706,000	
Transfer from General Fund	675,000		1,750,000		1,800,000	4,225,000	

Total Funds Available 6,779,200 35,285,614 2,534,129 1,563,740 9,400,300 55,562,983

Summer 2022 Work (Budget FY23)

	Budget	Estimate	Estimate	Estimate	Estimate	Estimate	Total	
#00101 Bernard			167,046				167,046	
#00101 OES			238,916				238,916	
#00104 Rogers			489,209				489,209	
#00101 OHS			582,136				582,136	
#00110 OHS baseball fields			16,245				16,245	
#00111 OES Parking			1,732,963				1,732,963	
#00103 MHS baseball fields			1,213,246				1,213,246	
#00112 Blades			2,420,440				2,420,440	
#00102-1 Bierbaum Phase I			4,681,166				4,681,166	
#00102-2 Bierbaum Phase II			231,692				231,692	
#00124 Prop S Classroom Furniture			23,140				23,140	
#00105 Hagemann/Trautwein/WMS			97,695				97,695	
#00107 MHS			4,160				4,160	
#00121 Rogers HVAC	ESSER III	1,299,840					1,299,840	
Roof - Beasley/John Cary/OMS				26,000	184,458		210,458	
Roof - Bierbaum (21 sq)					45,224		45,224	
Roof - MHS (294 sq)					362,854		362,854	
Roof - Trautwein (292 sq)					333,529		333,529	
HVAC - Point	ESSER II/III	218,326					218,326	
HVAC - OES	ESSER II/III	219,146					219,146	
HVAC - Beasley	ESSER II/III	251,651		-	(Prop S project was reduced \$500K)		251,651	
Asphalt				198,141			198,141	
Security Cameras				76,381			76,381	
Tuckpointing - Pool, Point, Wohlwend		40,000					40,000	
Lemay Bldg Remodel		584,326					584,326	
Roof - #00125 Buerkle (463 sq)					262,524		262,524	
Roof - OHS (662 sq Prop S #00126, 171 sq Prop A)			312,683		225,000		537,683	
Roof - Point (130 sq)					111,944		111,944	
Roof - Wohlwend (100 sq)					25,878		25,878	
Roof - #00122 WMS (365 sq)			312,974				312,974	
							-	
Project #00123 MHS HVAC			874,000				874,000	
HVAC - OHS (3.6K ESSER III + #410)		44,000					44,000	
HVAC - Blades (3.6K ESSER III + #410))		31,500					31,500	
HVAC - John Cary (3.6K ESSER III + #410)		102,500					102,500	
Contingency							-	
Capital Plan Projects		2,791,289	13,397,711	300,522	1,551,411	-	18,040,933	
		Budget - Capital Plan Projects						17,825,000

Non-Projects:

	Budget	Actual				
General Equip #6541	114,529	112,256				
Food Service Equip #6541	706,000	640,561				
Furniture (Prog 342) #6541	50,000	47,394				
Instructional Equip #6542	192,048	158,901				
Tech Classroom #6542	25,000	24,253				
Technology #6543	303,200	236,021				
Vehicle #221, #225	82,892	82,892				
Vehicle #205, #227	167,000	51,489				
	-					
Buses - 5	550,049	550,049				
Other debt	512	287,414				
Total Non-project Expense	2,191,230	2,191,230				
Grand Total	20,016,230	4,982,519	13,397,711	300,522	1,551,411	-

Ending Balance @ 6/30/2023 \$ 1,796,681 \$ 21,887,903 \$ 2,233,607 \$ 12,329 \$ 9,400,300 **\$ 35,330,820**

Note: Prop S funds, received 6/6/2021, must be spent by 6/3/2024. Unspent funds are subject to yield restriction regulations and compliance reporting.

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Full Year Budget
FY24

NY Budget 2

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Balance	\$ 41,450,086	\$ 5,490,443	\$ 35,546,983	\$ 2,165,387	\$ 84,652,899
Revenue	133,806,000	6,408,000	20,576,000	3,283,000	\$ 164,073,000
Expenditures	131,733,000	6,498,000	32,557,000	2,508,000	\$ 173,296,000
Transfers	(1,750,000)	(702,000)	2,452,000	-	\$ -
Net Gain (Loss)	323,000	(792,000)	(9,529,000)	775,000	\$ (9,223,000)
End Balance	\$ 41,773,086	\$ 4,698,443	\$ 26,017,983	\$ 2,940,387	\$ 75,429,899

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 39,530,048	\$ 1,920,038	\$ 41,450,086	Operating \$ 323,000
Revenue	47,939,000	85,867,000	133,806,000	Non-Operating (9,546,000)
Expenditures	44,282,000	87,451,000	131,733,000	Total \$ (9,223,000)
Transfers (Note 1)	(1,750,000)		(1,750,000)	
Net Gain (Loss)	1,907,000	(1,584,000)	323,000	
End Balance	\$ 41,437,048	\$ 336,038	\$ 41,773,086	

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Beg Balance	\$ 3,909,184	\$ 1,297,685	\$ 283,574	\$ 5,490,443
Revenue	4,908,000	1,100,000	400,000	6,408,000
Expenditures	4,998,000	1,100,000	400,000	6,498,000
Transfers	(702,000)			(702,000)
Net Gain (Loss)	(792,000)	-	-	(792,000)
End Balance	\$ 3,117,184	\$ 1,297,685	\$ 283,574	\$ 4,698,443

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 2,165,387	\$ 2,165,387
Revenue	-	3,283,000	3,283,000
Expenditures	-	2,508,000	2,508,000
Transfers			-
Net Gain (Loss)	-	775,000	775,000
End Balance	\$ -	\$ 2,940,387	\$ 2,940,387

Cash reserve % of annual expense	June	November	Net Gain (Loss)	Op Gain (Loss)
6/30/24 Cash Reserve %	31.7% Forecast			
6/30/23 Cash Reserve %	34.7% Forecast			
6/30/22 Cash Reserve %	34.3% Actual	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9% Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2% Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3% Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8% Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7% Actual	2.0%	\$ 2,177	\$ 3,041
6/30/16 Cash Reserve %	25.0% Actual	3.4%	\$ 4,323	\$ 2,478
6/30/15 Cash Reserve %	21.3% Actual	2.9%	\$ (2,535)	\$ (1,613)

Note 1) Amount is transferred to the Capital Fund for Prop R \$1,750K.

Capital Budget FY24

	Fund #410	G.O. Bond Prop S	(49 cents) Prop R	(3.50 cents) Prop A	Capital Reserves	Total	FY24 Allocation
Beginning balance @6/30/2023	\$ 1,796,681	\$ 21,887,903	\$ 2,233,607	\$ 12,329	\$ 9,400,300	\$ 35,330,820	\$23,028K
Tax levy revenue/interest	9,660,500	100,000		815,500	10,000,000	20,576,000	----- FY23
ESSER reimbursement						-	Allocation
Transfer from Food Service	702,000					702,000	\$12,091K
Transfer from General Fund			1,750,000			1,750,000	-----

Total Funds Available 12,159,181 21,987,903 3,983,607 827,829 19,400,300 58,358,820 Excess Allocation Over FY23 \$10,937K

Summer 2023 Work (Budget FY24)

	Budget	Estimate	Estimate	Estimate	Estimate	Estimate	Total
#00102-1 Bierbaum Phase I complete Sep 2023			846,439				846,439
#00103 MHS baseball fields complete Sep 2023			194,265				194,265
#00112 Blades complete Sep 2023			339,400				339,400
#00102-2 Bierbaum Phase II March bid		100,000	8,900,000	1,500,000			10,500,000
#00105-1 Hagemann District managed			50,000				50,000
#00104-1 Point July bid			1,957,000				1,957,000
#00107-1 MHS July bid			100,000				100,000
#00108-2 John Cary July bid			303,375				303,375
#00106-1 Buerkle Nov bid			575,800				575,800
#00106-3 Forder Nov bid			201,400				201,400
#00108-1 Beasley Nov bid			115,750				115,750
#00109-1 Wohlwend Jan 2024 bid			344,250				344,250
#00109-2 OMS Jan 2024 bid			289,000				289,000
#00105-2 Trautwein March 2024 bid			189,150				189,150
#00105-3 WMS March 2024 bid			100,000				100,000
#00106-2 MOSAIC March 2024 bid			50,000				50,000
Roof - #00125 Buerkle (463 sq) complete Sep 2024			122,768		237,476		360,244
Roof - OHS (662 sq Prop S #00126, 171 sq Prop A)			522,341				522,341
Roof - Point (130 sq) complete Sep 2024					114,211		114,211
Roof - Wohlwend (100 sq) complete Sep 2024					116,993		116,993
Roof - #00122 WMS (365 sq) complete Sep 2024					142,709		142,709
Roof - John Cary (200 sq) summer 2024				104,000			
Roof - Blades (109 sq) summer 2024				260,000			
Roof - OES (244 sq) summer 2024				286,000			
Project #00123 MHS HVAC		340,300	706,520				1,046,820
HVAC - OHS		147,000					147,000
HVAC - Blades		97,000					97,000
HVAC - John Cary		350,700					350,700
HVAC - OES office summer 2023				25,000			25,000
Blades Boiler summer 2023				150,000			150,000
HVAC - Wohlwend summer 2024					1,900,000		1,900,000
HVAC - Pool summer 2024					415,000		415,000
Window Security (if Prop E passes) summer 2023		700,000					700,000
Asphalt summer 2023				210,000			210,000
Security Cameras summer 2023				115,000			115,000
Tuckpointing summer 2023		43,929					43,929
Lemay 2900 Bldg		5,000,000					5,000,000
Contingency		1,737,224					1,737,224

Capital Plan Projects	30,000,000	8,516,153	15,907,458	2,650,000	611,389	2,315,000	30,000,000
		Budget - Capital Plan Projects					30,000,000

Non-Projects:	Budget	Actual					
General Equip #6541	88,750	88,750					
Food Service Equip #6541	702,000	702,000					
Furniture (Prog 342) #6541	50,000	50,000					
Instructional Equip #6542	71,700	71,700					
Tech Classroom #6542	25,000	25,000					
Technology #6543	530,000	530,000					
Vehicles 215/239/231/240/V-1/Tech 4	485,000	485,000					
Buses - 5	603,610	603,610					
Other debt	-	-					
Total Non-project expense	2,556,060	2,556,060	-	-	-	-	2,556,060

Total Project + Non-project 32,556,060 11,072,213 15,907,458 2,650,000 611,389 2,315,000 32,556,060

Ending Balance @6/30/2024 \$ 1,086,968 \$ 6,080,445 \$ 1,333,607 \$ 216,440 \$ 17,085,300 \$ 25,802,760

Capital Allocation \$ 0.14 < FY24

MEHLVILLE SCHOOL DISTRICT Cash Flow Summary - Forecast FY25

Year 3

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Balance	\$ 41,773,086	\$ 4,698,443	\$ 26,017,983	\$ 2,940,387	\$ 75,429,899
Revenue	135,149,000	6,470,000	16,600,000	3,291,000	161,510,000
Expenditures	133,087,000	6,645,000	24,265,000	2,488,000	166,485,000
Transfers	(1,750,000)	(229,000)	1,979,000	-	-
Net Gain (Loss)	312,000	(404,000)	(5,686,000)	803,000	(4,975,000)
End Balance	\$ 42,085,086	\$ 4,294,443	\$ 20,331,983	\$ 3,743,387	\$ 70,454,899

	General Fund #110	Special Fund #120	Operating Cash Reserves	Net Gain (Loss)	
Beg Balance	\$ 41,437,048	\$ 336,038	\$ 41,773,086	Operating	\$ 312,000
Revenue	48,772,000	86,377,000	135,149,000	Non-Operating	(5,287,000)
Expenditures	45,725,000	87,362,000	133,087,000	Total	\$ (4,975,000)
Transfers (Note 1)	(1,750,000)		(1,750,000)		
Net Gain (Loss)	1,297,000	(985,000)	312,000		
End Balance	\$ 42,734,048	\$ (648,962)	\$ 42,085,086		

	Food Service Fund #500	Activities Fund #600	Athletic Fund #700	Appropriated General Funds
Beg Balance	\$ 3,117,184	\$ 1,297,685	\$ 283,574	\$ 4,698,443
Revenue	4,970,000	1,100,000	400,000	6,470,000
Expenditures	5,145,000	1,100,000	400,000	6,645,000
Transfers	(229,000)			(229,000)
Net Gain (Loss)	(404,000)	-	-	(404,000)
End Balance	\$ 2,713,184	\$ 1,297,685	\$ 283,574	\$ 4,294,443

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 2,940,387	\$ 2,940,387
Revenue	-	3,291,000	\$ 3,291,000
Expenditures	-	2,488,000	\$ 2,488,000
Transfers	-		\$ -
Net Gain (Loss)	-	803,000	\$ 803,000
End Balance	\$ -	\$ 3,743,387	\$ 3,743,387

Cash reserve % of annual expense	June	November	Net Gain (Loss)	Op Gain (Loss)
6/30/25 Cash Reserve %	31.6%			
6/30/24 Cash Reserve %	31.7%			
6/30/23 Cash Reserve %	34.7%			
6/30/22 Cash Reserve %	34.3%	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9%	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2%	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3%	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8%	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7%	2.0%	\$ 2,177	\$ 3,041
6/30/16 Cash Reserve %	25.0%	3.4%	\$ 4,323	\$ 2,478

Note 1) The transfer to the Capital Fund is \$1,750K for Prop R and \$2,250K for COP reallocation.

Capital Budget FY2025

	<u>Fund #410</u>	<u>Prop S</u>	<u>Prop R</u>	<u>Prop A</u>	<u>Reserves</u>	<u>Total</u>	
Beginning balance @6/30/2024	\$ 1,086,968	\$ 6,080,445	\$ 1,333,607	\$ 216,440	\$ 17,085,300	\$ 25,802,760	} FY25 Allocation \$18,579K
Tax levy revenue	7,687,000			913,000	8,000,000	16,600,000	
Transfers from Food Service	229,000					229,000	
Prop R Transfer from General Fund			1,750,000			1,750,000	
Total Funds Available	9,002,968	6,080,445	3,083,607	1,129,440	25,085,300	44,381,760	

Summer 2024 Work (Budgeted FY25)

TBD		1,080,445
#00106-1 Buerkle	Nov bid	150,000
#00106-3 Forder	Nov bid	150,000
#00108-1 Beasley	Nov bid	50,000
#00109-1 Wohlwend	Jan 2024 bid	150,000
#00109-2 OMS	Jan 2024 bid	150,000
#00105-2 Trautwein	March 2024 bid	1,500,000
#00105-3 WMS	March 2024 bid	2,100,000
#00106-2 MOSAIC	March 2024 bid	550,000
Roof - #00125 Buerkle (463 sq)	complete Sep 2024	200,000

FY23 Capital Allocation \$12,091K
Excess Allocation Over FY23 \$6,488K

Bernard Security Cameras 37,500
Projects TBD 6,000,000

Prop R projects 1,750,000

Roofing projects 900,000

HVAC projects 8,000,000

	<u>Budget</u>						
Capital Plan Projects	22,767,945	6,037,500	6,080,445	1,750,000	900,000	8,000,000	22,767,945

Non-Projects:

	<u>Budget</u>						
General Equip #6541	100,000	100,000					
Food Service Equip #6541	229,000	229,000					
Furniture (Prog 342) #6541	55,000	55,000					
Instructional Equip #6542	75,000	75,000					
Tech Classroom #6542	25,000	25,000					
Technology #6543	254,800	254,800					
Vehicle - Facilities truck	55,000	55,000					
Vehicle - Facilities truck	57,000	57,000					
Vehicle - IT van	30,000	30,000					
Buses - 5	616,000	616,000					
Other debt	-	-					
Total Non-project expense	1,496,800	1,496,800	-	-	-	-	1,496,800

Total Project + Non-project	<u>24,264,745</u>	<u>7,534,300</u>	<u>6,080,445</u>	<u>1,750,000</u>	<u>900,000</u>	<u>8,000,000</u>	<u>24,264,745</u>
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Ending Balance @6/30/2025	<u>\$ 1,468,668</u>	<u>\$ -</u>	<u>\$ 1,333,607</u>	<u>\$ 229,440</u>	<u>\$ 17,085,300</u>	<u>\$ 20,117,015</u>	
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Capital Allocation \$ 0.14 < FY24

MEHLVILLE SCHOOL DISTRICT Cash Flow Summary - Forecast FY26

Year 4

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Balance	\$ 42,085,086	\$ 4,294,443	\$ 20,331,983	\$ 2,940,387	\$ 69,651,899
Revenue	138,340,000	6,530,000	16,970,000	3,380,000	165,220,000
Expenditures	137,703,000	6,791,000	18,612,000	2,467,000	165,573,000
Transfers	(1,750,000)	(227,000)	1,977,000	-	-
Net Gain (Loss)	(1,113,000)	(488,000)	335,000	913,000	(353,000)
End Balance	\$ 40,972,086	\$ 3,806,443	\$ 20,666,983	\$ 3,853,387	\$ 69,298,899

	General Fund #110	Special Fund #120	Operating Cash Reserves	Net Gain (Loss)	
Beg Balance	\$ 42,734,048	\$ (648,962)	\$ 42,085,086	Operating	\$ (1,113,000) *
Revenue	49,993,000	88,347,000	138,340,000	Non-Operating	760,000
Expenditures	47,327,000	90,376,000	137,703,000	Total	\$ (353,000)
Transfers (Note 1)	(1,750,000)		(1,750,000)		
Net Gain (Loss)	916,000	(2,029,000)	(1,113,000)		
End Balance	\$ 43,650,048	\$ (2,677,962)	\$ 40,972,086		

	Food Service Fund #500	Activities Fund #600	Athletic Fund #700	Appropriated General Funds
Beg Balance	\$ 2,713,184	\$ 1,297,685	\$ 283,574	\$ 4,294,443
Revenue	5,030,000	1,100,000	400,000	6,530,000
Expenditures	5,291,000	1,100,000	400,000	6,791,000
Transfers	(227,000)			(227,000)
Net Gain (Loss)	(488,000)	-	-	(488,000)
End Balance	\$ 2,225,184	\$ 1,297,685	\$ 283,574	\$ 3,806,443

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 2,940,387	\$ 2,940,387
Revenue	-	3,380,000	\$ 3,380,000
Expenditures	-	2,467,000	\$ 2,467,000
Transfers	-		\$ -
Net Gain (Loss)	-	913,000	\$ 913,000
End Balance	\$ -	\$ 3,853,387	\$ 3,853,387

Cash reserve % of annual expense	June	November	Net Gain (Loss)	Op Gain (Loss)
6/30/26 Cash Reserve %	29.8%			
6/30/25 Cash Reserve %	31.6%			
6/30/24 Cash Reserve %	31.7%			
6/30/23 Cash Reserve %	34.7%			
6/30/22 Cash Reserve %	34.3%	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9%	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2%	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3%	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8%	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7%	2.0%	\$ 2,177	\$ 3,041

Note 1) The transfer to the Capital Fund is \$1,750K for Prop R and \$1,750K for COP reallocation.

Capital Budget FY2026

	<u>Fund #410</u>	<u>Prop S</u>	<u>Prop R</u>	<u>Prop A</u>	<u>Reserves</u>	<u>Total</u>	
Beginning balance @6/30/2025	\$ 1,468,668	\$ -	\$ 1,333,607	\$ 229,440	\$ 17,085,300	\$ 20,117,015	
Tax levy revenue	8,057,000			913,000	8,000,000	16,970,000	
Transfers from Food Service	227,000					227,000	} FY26 Allocation \$18,947K
Prop R Transfer from General Fund			1,750,000			1,750,000	
Total Funds Available	9,752,668	-	3,083,607	1,142,440	25,085,300	39,064,015	

Summer 2025 Work (Budget FY26)

FY23 Capital Allocation \$12,091K
Excess Allocation Over FY23 \$6,856K

Projects TBD	5,500,000					
Prop R projects			1,750,000			
Roofing projects				900,000		
HVAC projects					8,000,000	

	<u>Budget</u>						
Capital Plan Projects	16,150,000	5,500,000	-	1,750,000	900,000	8,000,000	16,150,000
Non-Projects:	Budget						
General Equip #6541	100,000	100,000					
Food Service Equip #6541	227,000	227,000					
Furniture (Prog 342) #6541	55,000	55,000					
Instructional Equip #6542	75,000	75,000					
Tech Classroom #6542	25,000	25,000					
Technology #6543	1,294,500	1,294,500					
Vehicle - Facilities van	30,000	30,000					
Vehicle - Facilities van	30,000	30,000					
Buses - 5	625,000	625,000					
Other debt	-	-					
Total Non-project expense	2,461,500	2,461,500	-	-	-	-	2,461,500
Total Project + Non-project	18,611,500	7,961,500	-	1,750,000	900,000	8,000,000	18,611,500
Ending Balance @6/30/2026	\$ 1,791,168	\$ -	\$ 1,333,607	\$ 242,440	\$ 17,085,300	\$ 20,452,515	

Capital Allocation \$ 0.32 < FY24

MEHLVILLE SCHOOL DISTRICT Cash Flow Summary - Forecast FY27

Year 5

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Balance	\$ 40,972,086	\$ 3,806,443	\$ 20,666,983	\$ 3,853,387	\$ 69,298,899
Revenue	144,379,000	6,590,000	11,853,000	3,383,000	166,205,000
Expenditures	142,412,000	6,941,000	18,689,000	2,470,000	170,512,000
Transfers	(1,750,000)	(104,000)	1,854,000	-	-
Net Gain (Loss)	217,000	(455,000)	(4,982,000)	913,000	(4,307,000)
End Balance	\$ 41,189,086	\$ 3,351,443	\$ 15,684,983	\$ 4,766,387	\$ 64,991,899

	General Fund #110	Special Fund #120	Operating Cash Reserves	Net Gain (Loss)	
Beg Balance	\$ 43,650,048	\$ (2,677,962)	\$ 40,972,086	Operating	\$ 217,000
Revenue	55,202,000	89,177,000	144,379,000	Non-Operating	(4,524,000)
Expenditures	48,961,000	93,451,000	142,412,000	Total	\$ (4,307,000)
Transfers (Note 1)	(1,750,000)		(1,750,000)		
Net Gain (Loss)	4,491,000	(4,274,000)	217,000		
End Balance	\$ 48,141,048	\$ (6,951,962)	\$ 41,189,086		

	Food Service Fund #500	Activities Fund #600	Athletic Fund #700	Appropriated General Funds
Beg Balance	\$ 2,225,184	\$ 1,297,685	\$ 283,574	\$ 3,806,443
Revenue	5,090,000	1,100,000	400,000	6,590,000
Expenditures	5,441,000	1,100,000	400,000	6,941,000
Transfers	(104,000)			(104,000)
Net Gain (Loss)	(455,000)	-	-	(455,000)
End Balance	\$ 1,770,184	\$ 1,297,685	\$ 283,574	\$ 3,351,443

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 3,853,387	\$ 3,853,387
Revenue	-	3,383,000	\$ 3,383,000
Expenditures	-	2,470,000	\$ 2,470,000
Transfers	-		\$ -
Net Gain (Loss)	-	913,000	\$ 913,000
End Balance	\$ -	\$ 4,766,387	\$ 4,766,387

Cash reserve % of annual expense	June	November	Net Gain (Loss)	Op Gain (Loss)
6/30/26 Cash Reserve %	28.9%			
6/30/26 Cash Reserve %	29.8%			
6/30/25 Cash Reserve %	31.6%			
6/30/24 Cash Reserve %	31.7%			
6/30/23 Cash Reserve %	34.7%			
6/30/22 Cash Reserve %	34.3%	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9%	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2%	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3%	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8%	5.9%	\$ 2,666	\$ 2,682

Note 1) The transfer to the Capital Fund is \$1,750K for Prop R and \$750K for COP reallocation.

Capital Budget FY2027

	<u>Fund #410</u>	<u>G.O. Bond</u>	<u>(49 cents)</u>	<u>(3.50 cents)</u>	<u>Capital</u>	<u>Total</u>
		<u>Prop S</u>	<u>Prop R</u>	<u>Prop A</u>	<u>Reserves</u>	
Beginning balance @6/30/2026	\$ 1,791,168	\$ -	\$ 1,333,607	\$ 242,440	\$ 17,085,300	\$ 20,452,515
Tax levy revenue	7,940,000			913,000	3,000,000	11,853,000
Transfers from Food Service	104,000					104,000
Prop R Transfer from General Fund			1,750,000			1,750,000
Total Funds Available	9,835,168	-	3,083,607	1,155,440	20,085,300	34,159,515

FY27 Allocation \$13,707K

Summer 2026 Work (Budget FY27)

FY23 Capital Allocation \$12,091K
Excess Allocation Over FY23 \$1,616K

Projects TBD	6,500,000					
Prop R projects			1,750,000			
Roofing projects				900,000		
HVAC projects					8,000,000	
Capital Plan Projects	17,150,000	6,500,000	-	1,750,000	900,000	8,000,000
						17,150,000

Non-Projects:

	<u>Budget</u>					
General Equip #6541	100,000	100,000				
Food Service Equip #6541	104,000	104,000				
Furniture (Prog 342) #6541	55,000	55,000				
Instructional Equip #6542	75,000	75,000				
Tech Classroom #6542	25,000	25,000				
Technology #6543	399,500	399,500				
Vehicle - Facilities truck	105,000	105,000				
Vehicle - Transportation truck	35,000	35,000				
New Bus Replacement - 5	640,000	640,000				
Other debt	-	-				
Total Non-project expense	1,538,500	1,538,500	-	-	-	1,538,500
Total Project + Non-project	18,688,500	8,038,500	-	1,750,000	900,000	8,000,000
						18,688,500
Ending Balance @6/30/2027	\$ 1,796,668	\$ -	\$ 1,333,607	\$ 255,440	\$ 12,085,300	\$ 15,471,015

ACADEMIC PLAN

DISTRICT STATISTICS	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
DISTRICT INFORMATION																
Operational Revenue	\$84,220,039	\$89,941,127	\$90,651,989	\$89,613,864	\$92,715,705	\$92,516,717	\$91,882,569	\$95,128,306	\$95,079,052	\$95,711,288	\$103,922,295	\$106,012,295	\$109,526,275	\$111,518,613	\$109,481,624	\$123,838,298
Operational Expenses	\$80,263,566	\$85,147,576	\$84,550,497	\$88,955,135	\$90,477,857	\$88,402,835	\$91,103,277	\$94,287,024	\$96,861,088	\$92,995,747	\$98,300,389	\$101,360,153	\$104,774,428	\$104,133,945	\$104,625,039	\$115,943,284
Difference	\$3,956,472	\$4,793,551	\$6,101,493	\$658,729	\$2,237,849	\$4,113,882	\$779,293	\$841,282	-\$1,782,036	\$2,715,542	\$5,621,906	\$4,652,142	\$4,751,847	\$7,384,668	\$4,856,585	\$7,895,013
Balances		\$12,299,077	\$14,219,962	\$14,824,798	\$17,394,667	\$22,343,879	\$22,811,165	\$23,604,898	\$21,705,074	\$24,394,252	\$27,649,338	\$30,143,928	\$30,143,928	\$38,208,014	\$39,054,176	\$42,851,529
Assessed Valuation	\$1,594,199,840	\$1,864,499,620	\$1,886,929,220	\$1,777,204,260	\$1,753,083,400	\$1,693,089,260	\$1,710,537,550	\$1,657,301,070	\$1,658,413,330	\$1,693,438,170	\$1,712,065,500	\$1,816,398,460	\$1,816,398,461	\$2,053,856,480	\$2,056,835,540	\$2,167,420,260
A.V. - Percent of Growth		17.0%	1.2%	-5.8%	-1.4%	-3.42%	1.03%	-3.11%	0.07%	2.11%	1.10%	6.09%	0.00%	13.07%	0.15%	5.38%
3 yr growth			18.4%	-4.7%	-7.1%	-4.7%	-2.4%	-2.1%	-3.0%	2.2%	3.2%	7.3%	6.1%	13.1%	13.2%	5.5%
5 yr growth					10.0%	-9.2%	-9.3%	-6.7%	-5.4%	0.0%	0.1%	9.6%	9.5%	21.3%	20.1%	19.3%
New Construction	\$8,644,477	\$6,846,337	\$5,073,740	\$2,785,400	\$1,953,450	\$2,711,363	\$5,187,680	\$1,179,870	\$1,179,871							
Local Levy																
Operations	\$2,8158	\$2,7500	\$2,7500	\$2,9751	\$3,1062	\$3,1906	\$3,2061	\$3,2600	\$3,2799	\$3,2039	\$3,5639	\$3,5639	\$3,5789	\$3,3041	\$3,3178	\$3,3201
Capital Projects	\$0.4885	\$0.1831	\$0.1924	\$0.4231	\$0.4401	\$0.4425	\$0.4500	\$0.4700	\$0.4700	\$0.5100	\$0.5791	\$0.5791	\$0.5691	\$0.4953	\$0.4878	\$0.2197
Debt Service	\$0.3400	\$0.3400	\$0.3380	\$0.0300	\$0.0300	\$0.0300	\$0.0300	\$0.0310	\$0.0320	\$0.0400	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.1200
Total--	\$3.6443	\$3.2731	\$3.2804	\$3.4282	\$3.5763	\$3.6661	\$3.6881	\$3.7610	\$3.7819	\$3.7539	\$4.1430	\$4.1430	\$4.1480	\$3.7994	\$3.8056	\$3.6598
Average state Levy																
Operations	\$3.4370	\$3.4260	\$3.4777	\$3.5104	\$3.5556	\$3.5654	\$3.5534	\$3.5943	\$3.6041	\$3.6049	\$3.6266	\$3.6241		\$3.6406	\$3.7136	
Debt Service	\$0.4027	\$0.4151	\$0.4108	\$0.4131	\$0.4179	\$0.4292	\$0.4292	\$0.4340	\$0.4416	\$0.4653	\$0.4741	\$0.4858		\$0.4951	\$0.4912	
	\$3.8397	\$3.8411	\$3.8885	\$3.9235	\$3.9735	\$3.9946	\$3.9826	\$4.0283	\$4.0457	\$4.0702	\$4.1007	\$4.1099	\$0.0000	\$4.1447	\$4.2048	
Tax Dollars Levied	\$58,097,425	\$61,026,937	\$61,898,826	\$60,926,116	\$62,695,522	\$62,070,345	\$63,086,335	\$62,331,093	\$62,719,534	\$63,569,975	\$70,930,878	\$75,253,388	\$75,344,208	\$78,034,223	\$78,274,933	\$79,323,247
Tax Dollars Collected (Current & Delinquent, all funds)	\$57,098,373	\$60,638,508	\$61,207,413	\$60,008,915	\$62,020,438	\$61,114,130	\$62,024,321	\$61,211,599	\$61,348,776	\$62,681,146	\$71,448,791	\$73,675,934	\$73,675,934	\$77,655,892	\$77,258,944	\$78,250,971
% Of Collections	98.28%	99.36%	98.88%	98.49%	98.92%	98.46%	98.32%	98.20%	97.81%	98.60%	100.73%	97.90%	97.79%	99.52%	98.70%	98.65%
Annual Change		6.20%	0.94%	-1.96%	3.35%	-1.46%	1.49%	-1.31%	0.22%	2.17%	13.99%	3.12%	0.00%	5.40%	-0.51%	1.28%
Avg collections		98.82%	98.84%	98.76%	98.79%	98.73%	98.67%	98.62%	98.53%	98.53%	98.73%	98.66%	98.60%	98.66%	98.67%	98.66%
STUDENT INFORMATION																
District Cost Per ADA ***		\$7,662	\$7,818	\$8,344	\$8,562	\$8,351	\$8,613	\$8,575	\$9,044	\$8,798	\$9,405	\$9,800	\$9,500	\$9,592	\$10,082	
State Average Cost per ADA ***		\$9,338	\$9,667	\$9,751	\$9,633	\$9,626	\$9,787	\$10,005	\$10,305	\$10,436	\$10,724	\$11,300	\$11,249	\$11,436	\$12,141	
% of State Average		82.1%	80.9%	85.6%	88.9%	86.8%	88.0%	85.7%	87.8%	84.3%	87.7%	86.7%	84.5%	83.9%	83.0%	

OPERATIONS: REVENUE																
Description	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
LOCAL:																
Current Taxes	\$43,255,356	\$49,732,430	\$50,170,243	\$51,271,443	\$52,936,729	\$52,498,078	\$53,280,712	\$52,421,958	\$52,807,664	\$52,686,738	\$61,445,294	\$62,661,981	\$63,300,623	\$66,154,778	\$66,372,651	\$70,512,198
Delinquent Taxes	\$861,703	\$1,214,832	\$1,141,493	\$806,094	\$931,123	\$689,549	\$637,651	\$636,256	\$397,676	\$810,367	\$303,939	\$716,267	\$1,008,990	\$1,377,891	\$983,241	\$475,518
Prop. "C"	\$8,088,814	\$7,952,248	\$7,647,912	\$7,000,097	\$7,380,043	\$7,957,099	\$7,939,102	\$8,460,646	\$9,128,563	\$9,299,810	\$9,529,115	\$9,666,248	\$9,907,795	\$9,708,489	\$10,091,972	\$11,722,192
Intangible Taxes	\$142,206	\$32,432	\$76,525	\$14,939	\$75,450	\$67,515	\$83,715	\$111,430	\$74,468	\$98,895	\$143,842	\$154,096	\$123,954	\$173,519	\$70,757	\$320,405
Sur Tax	\$1,034,960	\$1,303,479	\$1,352,945	\$1,506,113	\$1,493,151	\$1,417,920	\$1,373,583	\$1,418,799	\$1,369,215	\$1,338,277	\$982,714	\$1,472,955	\$1,455,725	\$1,756,454	\$1,642,013	\$1,720,878
In Lieu of Tax	\$2,972	\$33,469	\$791	\$1,350	\$819	\$3,413	\$3,403								\$162	
Tuition from Individuals	\$23,306	\$5,355		\$596,766	\$631,737	\$551,474	\$561,277	\$2,006								
Summer School Tuition	\$450	\$225	\$225			\$675	\$225									
Adult Tuition																
Transportation fees										\$63,968	\$54,268	\$64,473	\$61,231	\$27,519	\$932	\$28,055
Earning on Investments	\$1,369,129	\$1,141,993	\$152,602	\$142,775	\$77,401	\$70,993	\$64,727	\$29,015	\$19,685	\$47,598	\$35,317	\$359,642	\$669,205	\$544,074	\$40,612	\$49,111
Food Service-Program	\$1,195,477	\$1,299,052	\$1,345,389	\$1,277,533	\$1,260,058	\$1,257,780	\$1,151,217	\$1,178,034	\$1,215,510	\$1,282,678	\$1,403,798	\$1,434,551	\$1,538,422	\$1,312,409	\$119,125	\$431,467
Food Service-Non Program	\$1,087,502	\$1,025,185	\$912,634	\$900,839	\$835,472	\$853,047	\$850,111	\$853,477	\$810,141	\$772,437	\$616,915	\$680,790	\$659,922	\$448,552	\$33,926	\$98,311
Student Activity	\$2,517,645	\$2,009,253	\$2,039,385	\$1,920,622	\$2,039,162	\$2,021,269	\$2,036,859	\$2,244,210	\$2,022,760	\$2,055,739	\$2,268,303	\$2,170,185	\$2,100,185	\$1,400,192	\$668,933	\$1,519,698
Community Service	\$134,644	\$296,310	\$360,100	\$374,485	\$422,462	\$458,729	\$420,001	\$445,321	\$419,077	\$384,406	\$405,349	\$408,307	\$113,654	\$102,202	\$58,365	\$287,485
PK Tuition													\$285,271	\$235,722	\$153,438	\$250,678
Rentals													\$59,115	\$68,900	\$12,055	\$133,561
Other	\$5,784,132	\$5,894,242	\$5,026,434	\$3,725,499	\$3,752,385	\$3,291,631	\$2,977,478	\$2,511,187	\$2,359,035	\$2,394,116	\$2,372,169	\$1,712,881	\$1,600,426	\$1,460,873	\$1,329,688	\$978,795
LOCAL SUBTOTAL	\$65,498,296	\$71,940,505	\$70,226,680	\$69,538,554	\$71,835,991	\$71,135,759	\$71,380,073	\$70,315,743	\$70,623,794	\$71,235,030	\$79,561,024	\$81,502,375	\$82,884,518	\$84,771,575	\$81,577,870	\$88,528,351
		9.8%	-2.4%	-1.0%	3.3%	-1.0%	0.3%	-1.5%	0.4%	0.9%	11.7%	2.4%	1.7%	2.3%	-3.8%	8.5%
COUNTY:																
Fine, For. & Escheats	\$150,231	\$186,112	\$127,401	\$134,439	\$134,146	\$140,784	\$133,958	\$210,029	\$115,542	\$103,310	\$103,903	\$96,210	\$80,169	\$150,816.76	\$75,370.67	\$40,011.47
State Utility Tax	\$1,082,756	\$992,241	\$994,621	\$1,075,154	\$872,729	\$1,479,029	\$1,248,581	\$1,353,203	\$1,410,261	\$1,462,081	\$1,373,774	\$1,408,279	\$1,343,715	\$1,450,862	\$1,443,245	\$1,439,040
COUNTY SUBTOTAL	\$1,232,987	\$1,178,353	\$1,122,022	\$1,209,593	\$1,006,876	\$1,619,813	\$1,382,539	\$1,563,232	\$1,525,803	\$1,565,392	\$1,477,676	\$1,504,489	\$1,423,884	\$1,601,679	\$1,518,615	\$1,479,052
		-4.4%	-4.8%	7.8%	-16.8%	60.9%	-14.6%	13.1%	-2.4%	2.6%	-5.6%	1.8%	-5.4%	12.5%	-5.2%	-2.6%
STATE:																
Foundation Formula	\$6,200,281	\$6,531,642	\$7,311,728	\$5,340,022	\$6,184,510	\$8,051,455	\$7,834,991	\$10,162,769	\$10,312,187	\$11,158,325	\$11,285,880	\$11,461,800	\$12,997,301	\$13,413,015	\$11,001,784	\$12,092,916
Transportation	\$1,261,426	\$1,276,823	\$1,317,146	\$987,330	\$825,977	\$875,323	\$779,692	\$823,200	\$972,774	\$823,938	\$658,929	\$735,790	\$859,093	\$780,280	\$812,566	\$863,034
Exceptional Pupil	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
ECSE	\$1,616,316	\$1,989,279	\$2,409,945	\$2,557,226	\$2,674,890	\$1,802,988	\$2,453,358	\$2,675,758	\$2,450,730	\$2,887,685	\$2,730,050	\$2,858,550	\$3,423,056	\$3,776,573	\$3,937,668	\$4,067,799
Classroom Trust Fund	\$3,190,974	\$2,290,780	\$2,874,298	\$2,266,208	\$3,397,934	\$3,005,644	\$2,157,371	\$2,846,694	\$2,390,686	\$2,006,026	\$2,063,013	\$2,107,225	\$2,840,337	\$2,230,471	\$2,835,605	\$2,942,405
Remedial Reading	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Gifted	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
At Risk	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Vocational at Risk																
Early Childhood Sp. Ed. / PAT	\$349,660	\$359,802	\$385,279	\$266,709	\$141,733	\$148,490	\$160,090	\$160,929	\$141,890	\$143,084	\$154,714	\$177,307	\$202,480	\$235,700	\$194,641	\$189,848
Foreign Ins. (Text Book)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Vocational - Technical	\$49,822	\$25,842	\$34,762	\$39,943	\$32,378	\$29,661	\$15,951	\$26,965	\$85,166	\$36,056	\$38,259	\$18,972	\$15,295	\$27,085	\$23,627	\$23,556
Food Service	\$23,357	\$23,186	\$18,017	\$16,020	\$20,306	\$22,252	\$29,071	\$27,759	\$29,895	\$28,519	\$29,195	\$29,540	\$27,896	\$30,295	\$30,761	\$50,946
Fair Share (Cig. Tax)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Handicapped Census	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Safe Schools Grant	XXXXX	XXXXX														
Vocational Enhancement Grant				\$42,781	\$6,892	\$43,745	\$39,297	\$41,560	\$41,892	\$18,744						
Technology Grant	XXXXX	\$4,410														
Excess Cost						\$20,142	\$4,377	\$10,183	\$8,418	\$8,041	\$22,520	\$7,379	\$5,679	\$7,445	\$9,764	\$7,998
Health Grant																
STARR	\$2,912	\$44,536														
High Need Fund									\$207					\$15,000	\$16,800	
Other State Rev.	\$5,172	\$164	\$200													
STATE SUBTOTAL	\$12,699,921	\$12,546,464	\$14,351,375	\$11,516,239	\$13,284,621	\$13,999,700	\$13,474,197	\$16,775,818	\$16,433,845	\$17,110,419	\$16,982,558	\$17,396,563	\$20,371,137	\$20,515,864	\$18,863,215	\$20,238,502
		-1.2%	14.4%	-19.8%	15.4%	5.4%	-3.8%	24.5%	-2.0%	4.1%	-0.7%	2.4%	17.1%	0.7%	-8.1%	7.3%
FEDERAL:																
Medicaid	\$91,351	\$70,136	\$53,298	\$63,168	\$108,285	\$84,669	\$44,687	\$86,618	\$70,096	\$63,034	\$68,311	\$105,176	\$125,445	\$149,827	\$193,422	\$176,783
ESSER III															\$825,000	\$1,818,264
ESSER II															\$767,663	\$1,736,389
ESSER																

CARES																	\$125,895	\$103,753
Basic Formula ARRA	XXXX	XXXX	XXXX	\$1,533,710	\$655,312	\$255,034	XXXX	XXXX										
Transportation ARRA	XXXX	XXXX	XXXX	\$118,128	\$0		XXXX	XXXX										
Title I Voc Ed Grant	\$94,129	\$111,063	\$98,941	\$128,004														
Safe Schools Grant ARRA	XXXX	XXXX	XXXX		\$0		XXXX	XXXX										
Jobs Bill	XXXX	XXXX	XXXX	\$0	\$341,334	\$10,115	XXXX	XXXX										
Perkins					\$110,918	\$114,371	\$44,705	\$108,352	\$98,203	\$163,141	\$112,205	\$119,918	\$114,881	\$125,337	\$133,777	\$121,594		
IDEA																		
IDEA Grant	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX												
ECSE	\$936,921	\$697,934	\$434,157	\$313,025	\$334,361	\$350,376	\$392,033	\$297,306	\$521,370	\$166,364	\$399,982	\$398,824	\$71,179	\$65,700	\$61,781	\$79,817		
School Lunch	\$803,923	\$822,087	\$888,179	\$1,118,387	\$1,085,942	\$1,072,355	\$1,258,351	\$1,357,993	\$1,276,381	\$1,315,323	\$1,346,112	\$1,335,685	\$1,281,583	\$1,002,600	\$2,034,625	\$4,587,366		
School Breakfast	\$129,903	\$131,338	\$148,213	\$204,604	\$212,872	\$220,879	\$264,905	\$289,414	\$280,926	\$253,637	\$320,213	\$314,271	\$311,369	\$247,771	\$712,470	\$1,269,564		
After School Snack					\$1,967													
Title I	\$952,316	\$833,356	\$1,546,856	\$1,241,005	\$1,326,471	\$1,504,803	\$1,336,483	\$1,201,410	\$1,277,302	\$1,132,808	\$1,091,478	\$995,785	\$939,036	\$945,420	\$719,726	\$1,586,848		
Title IB				\$103,292		\$49,208												
Title IF																		
Title V	\$19,829	\$14,913	\$400															
Title I ARRA	XXXX	XXXX	XXXX	\$591,374	\$309,316	\$17,779												
Title IV Lift																		
Title IV	\$21,970	\$46,894	\$28,677	\$28,337	\$254	\$5,383						\$11,130	\$48,954	\$71,290	\$63,681	\$79,285		
Title III	\$87,012	\$66,895	\$82,646	\$151,647	\$165,664	\$115,764	\$149,642	\$170,817	\$101,380	\$180,663	\$158,857	\$200,309	\$90,225	\$169,462	\$142,914	\$159,990		
Homeless		\$3,315	\$1,144															
Title IIA	\$317,930	\$314,311	\$228,221	\$311,982	\$181,831	\$254,963	\$424,437	\$226,113	\$301,094	\$279,562	\$232,180	\$304,916	\$212,024	\$197,810	\$128,177	\$125,301		
Title IID	\$290			\$3,100	\$5,350													
Title IID ARRA	XXXX	XXXX	XXXX	\$20,725	\$3,700		XXXX	XXXX										
Child Nutrition EOC																		\$116,495
CARES - School Lunch															\$97,318	\$177,162		
CARES - School Breakfast															\$61,523	\$103,914		
Childcare Dev Grant	\$21,605																	
Trust Act	\$3,043	\$602	XXXX	XXXX														
AIDS Ed Grant		\$1,000																
Summer Food	XXXX	XXXX	XXXX	XXXX														
Title VI																		
Community Service	XXXX	XXXX																
IDEA ARRA	XXXX	XXXX	XXXX	\$31,754	\$225,989		XXXX	XXXX										
Other	\$74,360	\$62,987		\$95,228	\$67,917	\$41,015	\$29,239	\$61,389	\$69,696	\$86,718	\$27,316				\$84,540	\$34,797		
FEDERAL SUBTOTAL	\$3,564,583	\$3,076,830	\$3,508,732	\$6,057,452	\$5,137,283	\$4,096,714	\$3,944,483	\$3,779,413	\$3,976,457	\$3,621,250	\$3,756,654	\$3,786,014	\$3,194,696	\$3,133,860	\$6,274,748	\$11,976,244		
		-13.4%	14.0%	72.6%	-15.2%	-20.3%	-3.7%	-4.2%	5.2%	-8.9%	3.7%	0.8%	-15.6%	-1.9%	100.2%	90.9%		
OTHER:																		
Sale of Property													\$4,394	\$6,790	\$147	\$81		
Tuition from Districts								\$1,245,499	\$906,889	\$645,008	\$496,078	\$90,976	\$66,424	\$15,088				
Contracted Services	\$338,149	\$405,994	\$409,481	\$391,142	\$407,716	\$395,032	\$467,734	\$378,038	\$459,713	\$492,116	\$534,716	\$533,822	\$303,444	\$289,404	\$241,360	\$390,665		
Trans from other LEA	\$2,815	\$1,478	\$3,155	\$4,883	\$5,656	\$6,198	\$20,514	\$15,209	\$74,225	\$74,359	\$72,998	\$150,748	\$152,138	\$152,141	\$53,409	\$97,926		
From other LEA, Disabled	\$893,289	\$791,504	\$1,030,565	\$896,001	\$1,037,563	\$1,263,502	\$1,213,030	\$1,055,354	\$1,078,327	\$967,715	\$1,040,591	\$1,047,309	\$1,125,639	\$1,032,212	\$952,259	\$1,127,477		
Fees From Other Districts																		
Other Fees																		
5898 SUBTOTAL	\$1,234,253	\$1,198,975	\$1,443,181	\$1,292,026	\$1,450,935	\$1,664,732	\$1,701,277	\$2,694,101	\$2,519,153	\$2,179,198	\$2,144,382	\$1,822,855	\$1,652,040	\$1,495,636	\$1,247,175	\$1,616,149		
TOTAL	\$84,220,039	\$89,941,127	\$90,651,989	\$89,613,864	\$92,715,705	\$92,516,717	\$91,882,569	\$95,128,306	\$95,079,052	\$95,711,288	\$103,922,295	\$106,012,295	\$109,526,275	\$111,518,613	\$109,481,624	\$123,838,298		
	52.4%	56.6%	56.6%	58.1%	58.1%	57.5%	58.7%	56.8%	56.0%	55.9%	59.4%	59.8%	58.7%	60.6%	61.5%	57.3%		
	17.2%	9.8%	11.2%	8.5%	10.3%	12.0%	10.9%	13.7%	13.4%	13.8%	12.8%	12.8%	14.5%	14.0%	12.6%	12.1%		
TOTAL ARRA				\$2,295,692	\$1,535,650	\$282,928												
LESS ARRA				\$87,316,172	\$91,180,055	\$92,233,789												
TOTAL CARES																		
LESS CARES																		
															\$158,841	\$1,999,634	\$1,840,142	
															\$111,359,772	\$107,481,990	\$121,998,156	

OPERATIONS: HISTORY OF EXPENSES																
Description	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Certified Salary	\$39,727,488	\$42,578,887	\$42,159,889	\$44,561,159	\$45,711,984	\$45,005,793	\$45,572,365	\$46,787,058	\$47,735,071	\$45,933,201	\$47,829,969	\$48,883,776	\$51,110,220	\$52,581,090	\$54,236,003	\$58,531,178
Non-Cert. Salary	\$12,291,305	\$13,493,659	\$13,383,186	\$14,020,833	\$14,007,869	\$13,707,250	\$14,198,855	\$14,309,355	\$14,621,270	\$13,952,244	\$14,509,676	\$14,974,400	\$15,199,991	\$15,465,167	\$15,424,656	\$16,448,495
Employee Benefits	\$13,943,170	\$14,871,042	\$15,105,562	\$15,752,526	\$16,288,308	\$16,378,996	\$16,947,252	\$18,126,805	\$19,053,596	\$18,352,493	\$18,397,692	\$19,270,377	\$19,843,977	\$20,106,479	\$20,467,449	\$21,910,816
Purchased Services	\$4,643,343	\$4,885,491	\$4,836,114	\$4,889,135	\$4,670,939	\$4,135,356	\$4,178,511	\$4,407,730	\$4,508,868	\$4,659,207	\$5,621,320	\$6,164,471	\$6,529,229	\$5,742,043	\$5,312,920	\$6,499,723
Supplies	\$9,658,261	\$9,318,497	\$9,065,745	\$9,731,482	\$9,798,758	\$9,175,441	\$10,206,293	\$10,656,076	\$10,942,283	\$10,098,602	\$11,941,733	\$12,067,128	\$12,091,012	\$10,239,166	\$9,184,010	\$12,553,072
Capital Outlay	\$2,018,115	\$2,586,878	\$1,870,379	\$2,152,202	\$1,585,355	\$1,187,521	\$2,167,662	\$1,561,029	\$2,055,502	\$889,603	\$4,023,281	\$5,753,064	\$5,019,115	\$5,911,847	\$4,457,666	\$8,143,607
TOTAL EXPENSES	\$82,281,682	\$87,734,454	\$86,420,876	\$91,107,337	\$92,063,211	\$89,590,356	\$93,270,939	\$95,848,053	\$98,916,590	\$93,885,349	\$102,323,670	\$107,113,217	\$109,793,544	\$110,045,792	\$109,082,705	\$124,086,891
Expenses - Operating Only	\$80,263,566	\$85,147,576	\$84,550,497	\$88,955,135	\$90,477,857	\$88,402,835	\$91,103,277	\$94,287,024	\$96,861,088	\$92,995,747	\$98,300,389	\$101,360,153	\$104,774,428	\$104,133,945	\$104,625,039	\$115,943,284

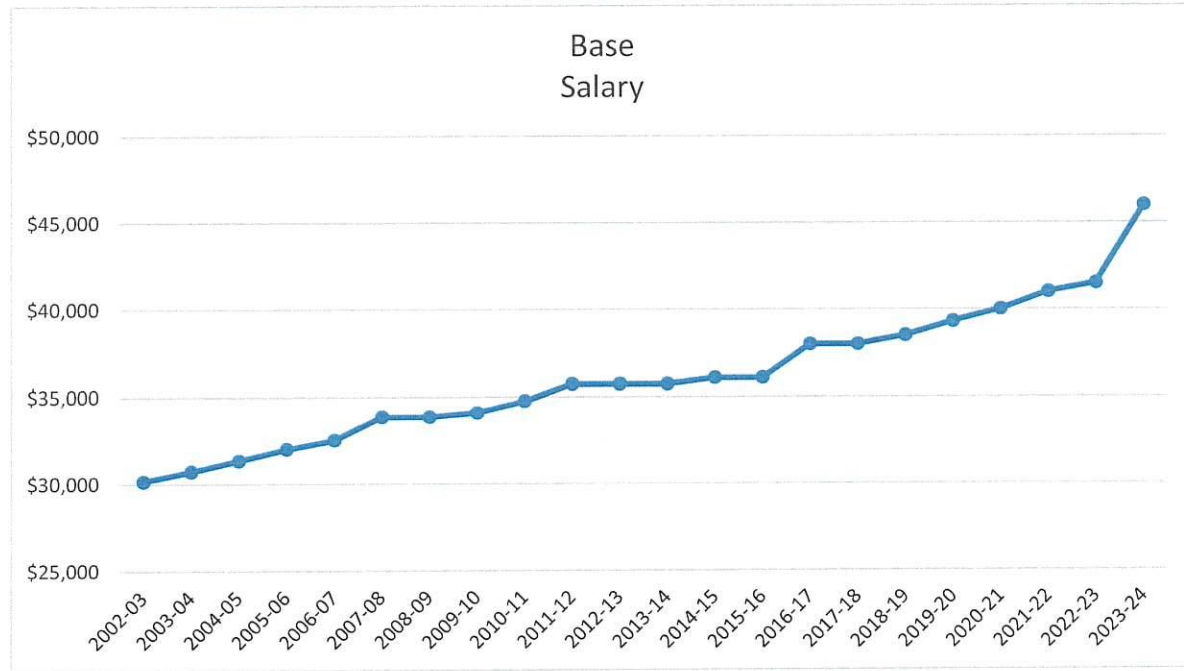
SOURCES OF FUNDS	LOCAL	%	COUNTY	%	STATE	%	FEDERAL	%	OTHER	%	TOTAL REV	
2006-07	\$ 65,498,296.25	77.77%	\$ 1,232,986.63	1.46%	\$ 12,699,920.57	15.08%	\$ 3,554,582.58	4.22%	\$ 1,234,252.62	1.47%	\$ 84,220,038.65	
2007-08	\$ 71,940,505.14	79.99%	\$ 1,178,352.78	1.31%	\$ 12,546,463.76	13.95%	\$ 3,076,830.17	3.42%	\$ 1,198,975.40	1.33%	\$ 89,941,127.25	
2008-09	\$ 70,226,680.04	77.47%	\$ 1,122,021.70	1.24%	\$ 14,351,374.84	15.83%	\$ 3,508,731.64	3.87%	\$ 1,443,181.25	1.59%	\$ 90,651,989.47	
2009-10	\$ 69,538,553.90	77.60%	\$ 1,209,592.62	1.35%	\$ 11,516,239.43	12.85%	\$ 6,057,451.78	6.76%	\$ 1,292,026.17	1.44%	\$ 89,613,863.90	ARRA
2010-11	\$ 71,835,991.30	77.48%	\$ 1,006,875.65	1.09%	\$ 13,284,620.78	14.33%	\$ 5,137,282.67	5.54%	\$ 1,450,934.91	1.56%	\$ 92,715,705.31	ARRA
2011-12	\$ 71,135,758.75	76.89%	\$ 1,619,812.55	1.75%	\$ 13,999,700.30	15.13%	\$ 4,096,713.57	4.43%	\$ 1,664,731.79	1.80%	\$ 92,516,716.96	ARRA
2012-13	\$ 71,380,072.78	77.69%	\$ 1,382,539.18	1.50%	\$ 13,474,196.89	14.66%	\$ 3,944,483.22	4.29%	\$ 1,701,276.99	1.85%	\$ 91,882,569.06	
2013-14	\$ 70,315,743.35	73.92%	\$ 1,563,231.85	1.64%	\$ 16,775,817.85	17.63%	\$ 3,779,412.52	3.97%	\$ 2,694,100.50	2.83%	\$ 95,128,306.07	
2014-15	\$ 70,623,793.61	74.28%	\$ 1,525,803.18	1.60%	\$ 16,433,845.05	17.28%	\$ 3,976,456.55	4.18%	\$ 2,519,153.36	2.65%	\$ 95,079,051.75	
2015-16	\$ 71,235,029.52	74.43%	\$ 1,565,391.58	1.64%	\$ 17,110,418.62	17.88%	\$ 3,621,250.30	3.78%	\$ 2,179,198.34	2.28%	\$ 95,711,288.36	
2016-17	\$ 79,561,023.78	76.56%	\$ 1,477,676.19	1.42%	\$ 16,982,558.10	16.34%	\$ 3,756,654.21	3.61%	\$ 2,144,382.49	2.06%	\$ 103,922,294.77	
2017-18	\$ 81,502,375.27	76.88%	\$ 1,504,488.96	1.42%	\$ 17,396,562.61	16.41%	\$ 3,786,013.70	3.57%	\$ 1,822,854.63	1.72%	\$ 106,012,295.17	
2018-19	\$ 82,884,518.20	75.68%	\$ 1,423,883.70	1.30%	\$ 20,371,137.13	18.60%	\$ 3,194,696.26	2.92%	\$ 1,652,039.72	1.51%	\$ 109,526,275.01	
2019-20	\$ 84,771,574.92	76.02%	\$ 1,601,679.14	1.44%	\$ 20,515,863.78	18.40%	\$ 3,133,859.82	2.81%	\$ 1,495,635.57	1.34%	\$ 111,518,613.23	COVID
2020-21	\$ 81,577,869.75	74.51%	\$ 1,518,615.38	1.39%	\$ 18,863,215.38	17.23%	\$ 6,274,747.87	5.73%	\$ 1,247,175.32	1.14%	\$ 109,481,623.70	COVID
2021-22	\$ 88,528,350.67	71.49%	\$ 1,479,051.69	1.19%	\$ 20,238,502.36	16.34%	\$ 11,976,244.05	9.67%	\$ 1,616,148.85	1.31%	\$ 123,838,297.62	

Description	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Local Revenue	\$65,498,296	\$71,940,505	\$70,226,680	\$69,538,554	\$71,835,991	\$71,135,759	\$71,380,073	\$70,315,743	\$70,623,794	\$71,235,030	\$79,561,024	\$81,502,375	\$ 82,884,518	\$ 84,771,575	\$ 81,577,870	\$ 88,528,351
Annual change		\$6,442,209	-\$1,713,825	-\$688,126	\$2,297,437	-\$700,233	\$244,314	-\$1,064,329	\$308,050	\$611,236	\$8,325,994	\$1,941,351	\$1,382,143	\$1,887,057	-\$3,193,705	\$6,950,481
Annual % change		9.84%	-2.38%	-0.98%	3.30%	-0.97%	0.34%	-1.49%	0.44%	0.87%	11.69%	2.44%	1.70%	2.28%	-3.77%	8.52%
3 yr trend			7.22%	-3.34%	2.29%	2.30%	-0.63%	-1.15%	-1.06%	1.31%	12.65%	14.41%	4.18%	4.01%	-1.58%	4.43%
5 yr trend					9.68%	-1.12%	1.64%	1.12%	-1.69%	0.14%	11.46%	15.91%	17.36%	19.00%	2.53%	8.62%
County Revenue	\$1,232,987	\$1,176,353	\$1,122,022	\$1,209,593	\$1,006,876	\$1,619,813	\$1,382,539	\$1,563,232	\$1,525,803	\$1,565,392	\$1,477,676	\$1,504,489	\$ 1,423,884	\$ 1,601,679	\$ 1,518,615	\$ 1,479,052
Annual change		-\$54,634	-\$56,331	\$87,571	-\$202,717	\$612,937	-\$237,273	\$180,693	-\$37,429	\$39,588	-\$87,715	\$26,813	-\$80,605	\$177,795	-\$83,064	-\$39,564
Annual % change		-4.43%	-4.78%	7.80%	-16.76%	60.88%	-14.65%	13.07%	-2.39%	2.59%	-5.60%	1.81%	-5.36%	12.49%	-5.19%	-2.61%
3 yr trend			-9.00%	2.65%	-10.26%	33.91%	37.31%	-3.49%	10.36%	0.14%	-3.15%	-3.64%	6.46%	6.65%	-7.66%	-1.69%
5 yr trend					-18.34%	37.46%	23.22%	29.24%	51.54%	-3.36%	6.88%	-3.76%	-6.68%	2.32%	2.77%	-1.69%
State Revenue	\$12,699,921	\$12,546,464	\$14,351,375	\$11,516,239	\$13,284,621	\$13,999,700	\$13,474,197	\$16,775,818	\$16,433,845	\$17,110,419	\$16,982,558	\$17,396,563	\$ 20,371,137	\$ 20,515,864	\$ 18,863,215	\$ 20,238,502
Annual change		-\$153,457	\$1,804,911	-\$2,835,135	\$1,768,381	\$715,080	-\$525,503	\$3,301,621	-\$341,973	\$676,574	-\$127,861	\$414,005	\$2,974,575	\$144,727	-\$1,652,648	\$1,375,287
Annual % change		-1.21%	14.39%	-19.76%	15.36%	5.38%	-3.75%	24.50%	-2.04%	4.12%	-0.75%	2.44%	17.10%	0.71%	-8.06%	7.29%
3 yr trend			13.00%	-8.21%	-7.43%	21.56%	1.43%	19.83%	21.97%	1.99%	3.34%	1.67%	19.95%	17.93%	-7.40%	-1.35%
5 yr trend					4.60%	11.58%	-6.11%	45.67%	23.71%	22.22%	26.04%	3.70%	23.96%	19.90%	11.07%	16.34%
Federal Revenue	\$3,554,583	\$3,076,830	\$3,508,732	\$6,057,452	\$5,137,283	\$4,096,714	\$3,944,483	\$3,779,413	\$3,976,457	\$3,621,250	\$3,756,654	\$3,786,014	\$ 3,194,696	\$ 3,133,860	\$ 6,274,748	\$ 11,976,244
Annual change		-\$477,752	\$431,901	\$2,548,720	-\$920,169	-\$1,040,569	-\$152,230	-\$165,071	\$197,044	-\$355,206	\$135,404	\$29,359	-\$591,317	-\$60,836	\$3,140,888	\$5,701,496
Annual % change		-13.44%	14.04%	72.64%	-15.19%	-20.28%	-3.72%	-4.18%	5.21%	-8.93%	3.74%	0.78%	-15.62%	-1.90%	100.22%	90.86%
3 yr trend			-1.29%	96.87%	46.41%	-32.37%	-23.22%	-7.75%	0.81%	-4.18%	-5.53%	4.55%	-14.96%	-17.23%	96.41%	282.16%
5 yr trend					44.53%	33.15%	12.42%	-37.61%	-22.60%	-11.61%	-4.76%	0.17%	-19.66%	-13.46%	67.03%	216.33%
Other Revenue	\$1,234,253	\$1,198,975	\$1,443,181	\$1,292,026	\$1,450,935	\$1,664,732	\$1,701,277	\$2,694,101	\$2,519,153	\$2,179,198	\$2,144,382	\$1,822,855	\$ 1,652,040	\$ 1,495,636	\$ 1,247,175	\$ 1,616,149
Annual change		-\$35,277	\$244,206	-\$151,155	\$158,909	\$213,797	\$36,545	\$992,824	-\$174,947	-\$339,955	-\$34,816	-\$321,528	-\$170,815	-\$156,404	-\$248,460	\$368,974
Annual % change		-2.86%	20.37%	-10.47%	12.30%	14.74%	2.20%	58.36%	-6.49%	-13.49%	-1.60%	-14.99%	-9.37%	-9.47%	-16.61%	29.58%
3 yr trend			16.93%	7.76%	0.54%	28.85%	17.25%	61.83%	48.07%	-19.11%	-14.88%	-16.35%	-22.96%	-17.95%	-24.51%	8.06%
5 yr trend					17.56%	38.85%	17.88%	108.52%	73.62%	30.90%	26.05%	-32.34%	-34.42%	-31.37%	-41.84%	-11.34%
Total Revenue	\$84,220,039	\$89,941,127	\$90,651,989	\$89,613,864	\$92,715,705	\$92,516,717	\$91,882,569	\$95,128,306	\$95,079,052	\$95,711,288	\$103,922,295	\$106,012,295	\$ 109,526,275	\$ 111,518,613	\$ 109,481,624	\$ 123,836,298
Annual change		\$5,721,089	\$710,862	-\$1,038,126	\$3,101,841	-\$198,988	-\$634,148	\$3,245,737	-\$49,254	\$632,237	\$8,211,006	\$2,090,000	\$3,513,980	\$1,992,338	-\$2,036,990	\$14,356,674
Annual % change		6.79%	0.79%	-1.15%	3.46%	-0.21%	-0.69%	3.53%	-0.05%	0.66%	8.58%	2.01%	3.31%	1.82%	-1.83%	13.11%
3 yr trend			7.64%	-0.36%	2.28%	3.24%	-0.90%	2.82%	3.48%	0.61%	9.30%	10.76%	5.39%	5.19%	-0.04%	11.05%
5 yr trend					10.09%	2.86%	1.36%	6.15%	2.55%	3.45%	13.10%	11.44%	15.19%	16.52%	5.35%	16.82%

Description	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2018-19	2018-19	2019-20	2020-21	2021-22
Certified Salary	\$39,727,488	\$42,578,887	\$42,159,889	\$44,561,159	\$45,711,984	\$45,005,793	\$45,572,365	\$46,787,058	\$47,735,071	\$45,933,201	\$47,829,969	\$48,883,776	\$51,110,220	\$52,581,090	\$54,236,003	\$58,531,178
Annual change		\$2,851,400	-\$418,998	\$2,401,270	\$1,150,825	-\$706,191	\$686,572	\$1,214,693	\$948,014	-\$1,801,871	\$1,896,768	\$1,053,808	\$2,226,444	\$1,470,870	\$1,654,913	\$4,295,175
Annual % change		7.18%	-0.98%	5.70%	2.58%	-1.54%	1.26%	2.67%	2.03%	-3.77%	4.13%	2.20%	4.55%	2.88%	3.15%	7.92%
3 yr trend			6.12%	4.66%	8.43%	1.00%	-0.31%	3.96%	4.75%	-1.82%	0.20%	6.42%	6.86%	7.56%	6.12%	11.32%
5 yr trend					15.06%	5.70%	8.09%	5.00%	4.43%	2.06%	4.95%	4.48%	7.07%	14.47%	13.39%	19.74%
Non-Cert. Salary	\$12,291,305	\$13,493,659	\$13,383,186	\$14,020,833	\$14,007,869	\$13,707,250	\$14,198,855	\$14,309,355	\$14,621,270	\$13,952,244	\$14,509,676	\$14,974,400	\$15,199,991	\$15,465,167	\$15,424,656	\$16,448,495
Annual change		\$1,202,354	-\$110,473	\$637,647	-\$12,964	-\$300,619	\$491,605	\$110,500	\$311,915	-\$669,026	\$557,432	\$464,724	\$225,591	\$265,176	-\$40,511	\$1,023,839
Annual % change		9.78%	-0.82%	4.76%	-0.09%	-2.15%	3.59%	0.78%	2.18%	-4.58%	4.00%	3.20%	1.51%	1.74%	-0.26%	6.64%
3 yr trend			8.88%	3.91%	4.67%	-2.24%	1.36%	4.39%	2.97%	-2.50%	-0.76%	7.33%	4.76%	3.28%	1.48%	6.36%
5 yr trend					13.97%	1.58%	6.09%	2.06%	4.38%	1.79%	2.19%	4.65%	3.96%	10.84%	6.31%	9.84%
Employee Benefits	\$13,943,170	\$14,871,042	\$15,105,582	\$15,752,526	\$16,288,308	\$16,378,996	\$16,947,252	\$18,126,805	\$19,053,596	\$18,352,493	\$18,397,692	\$19,270,377	\$19,843,977	\$20,106,479	\$20,467,449	\$21,910,816
Annual change		\$927,872	\$234,520	\$646,963	\$535,782	\$90,688	\$568,256	\$1,179,552	\$926,792	-\$701,103	\$45,199	\$872,685	\$573,600	\$262,502	\$360,971	\$1,443,367
Annual % change		6.65%	1.58%	4.28%	3.40%	0.56%	3.47%	6.98%	5.11%	-3.68%	0.25%	4.74%	2.98%	1.32%	1.80%	7.05%
3 yr trend			8.34%	5.93%	7.83%	3.98%	4.05%	10.67%	12.43%	1.25%	-3.44%	5.00%	7.86%	4.34%	3.14%	8.97%
5 yr trend					16.82%	10.14%	12.19%	15.07%	16.98%	12.05%	8.56%	6.31%	4.15%	9.56%	11.25%	13.70%
Total	\$65,961,962	\$70,943,588	\$70,648,637	\$74,334,517	\$76,008,160	\$75,092,038	\$76,718,472	\$79,223,217	\$81,409,937	\$78,237,937	\$80,737,336	\$83,128,553	\$86,154,188	\$88,152,735	\$90,128,109	\$96,890,490
Annual change		\$4,981,626	-\$294,951	\$3,685,880	\$1,673,643	-\$916,122	\$1,626,434	\$2,504,745	\$2,186,720	-\$3,172,000	\$2,499,399	\$2,391,217	\$3,025,634	\$1,998,548	\$1,975,373	\$6,762,381
Annual % change		7.55%	-0.42%	5.22%	2.25%	-1.21%	2.17%	3.26%	2.76%	-3.90%	3.19%	2.96%	3.64%	2.32%	2.24%	7.50%
3 yr trend			7.11%	4.78%	7.59%	1.02%	0.93%	5.50%	6.12%	-1.24%	-0.83%	6.25%	6.71%	6.04%	4.61%	9.91%
5 yr trend					15.23%	5.85%	8.59%	6.58%	7.11%	4.19%	5.24%	4.93%	5.83%	12.67%	11.63%	16.56%
Purchased Services	\$4,643,343	\$4,885,491	\$4,836,114	\$4,889,135	\$4,670,939	\$4,135,356	\$4,178,511	\$4,407,730	\$4,508,868	\$4,659,207	\$5,621,320	\$6,164,471	\$6,529,229	\$5,742,043	\$5,312,920	\$6,499,723
Annual change		\$242,148	-\$49,377	\$53,021	-\$218,197	-\$535,583	\$43,155	\$229,220	\$101,138	\$150,339	\$962,113	\$543,151	\$364,758	-\$787,185	-\$429,123	\$1,186,802
Annual % change		5.21%	-1.01%	1.10%	-4.66%	-11.47%	1.04%	5.49%	2.29%	3.33%	20.65%	9.66%	5.92%	-12.06%	-7.47%	22.34%
3 yr trend			4.15%	0.07%	-3.42%	-15.42%	-10.54%	6.59%	7.91%	5.71%	24.67%	32.31%	16.15%	-6.85%	-18.63%	13.20%
5 yr trend					0.59%	-15.35%	-13.60%	-9.85%	-3.47%	12.67%	34.53%	39.86%	44.81%	23.24%	-5.49%	5.44%
Supplies	\$9,658,261	\$9,318,497	\$9,065,745	\$9,731,482	\$9,798,758	\$9,175,441	\$10,206,293	\$10,656,076	\$10,942,283	\$10,098,602	\$11,941,733	\$12,067,128	\$12,091,012	\$10,239,166	\$9,184,010	\$12,553,072
Annual change		-\$339,764	-\$252,751	\$665,737	\$67,276	-\$623,317	\$1,030,853	\$449,782	\$286,207	-\$843,680	\$1,843,131	\$125,395	\$23,884	-\$1,851,846	-\$1,055,156	\$3,369,062
Annual % change		-3.52%	-2.71%	7.34%	0.69%	-6.36%	11.23%	4.41%	2.69%	-7.71%	18.25%	1.05%	0.20%	-15.32%	-10.31%	36.68%
3 yr trend			-6.13%	4.43%	8.09%	-5.71%	4.16%	16.14%	7.21%	-5.23%	9.13%	19.49%	1.25%	-15.15%	-24.04%	22.60%
5 yr trend					1.45%	-1.54%	12.58%	9.50%	11.67%	10.06%	17.00%	13.24%	10.50%	1.39%	-23.09%	4.03%
Total	\$80,263,566	\$85,147,576	\$84,550,497	\$88,955,135	\$90,477,857	\$88,402,835	\$91,103,277	\$94,287,024	\$96,861,068	\$92,995,747	\$98,300,389	\$101,360,153	\$104,774,428	\$104,133,945	\$104,625,039	\$115,943,284
Annual change		\$4,884,010	-\$597,079	\$4,404,638	\$1,522,722	-\$2,075,021	\$2,700,441	\$3,183,747	\$2,574,064	-\$3,865,341	\$5,304,642	\$3,059,764	\$3,414,276	-\$640,483	\$491,094	\$11,318,245
Annual % change		6.08%	-0.70%	5.21%	1.71%	-2.29%	3.05%	3.49%	2.73%	-3.99%	5.70%	3.11%	3.37%	-0.61%	0.47%	10.82%
3 yr trend			5.34%	4.47%	7.01%	-0.62%	0.69%	6.66%	6.32%	-1.37%	1.49%	8.99%	6.59%	2.74%	-0.14%	11.34%
5 yr trend					12.73%	3.82%	7.75%	5.99%	7.06%	5.20%	7.90%	7.50%	8.17%	11.98%	6.43%	14.39%

STAFF INFORMATION	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-2010	2010-11	2011-12	2012-13	2013-2014	2014-2015	2015-2016	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
District Salary Schedules																						
BS - 1	\$30,160	\$30,725	\$31,340	\$32,006	\$32,526	\$33,853	\$33,853	\$34,083	\$34,759	\$35,709	\$35,709	\$35,709	\$36,059	\$36,059	\$38,000	\$38,000	\$38,500	\$39,300	\$40,000	\$41,000	\$41,500	\$46,000
% Of Increase		1.87%	2.00%	2.13%	1.62%	4.08%	0.00%	0.68%	1.98%	2.73%	0.00%	0.00%	0.98%	0.00%	5.38%	0.00%	1.32%	2.08%	1.78%	2.50%	1.22%	10.84%
Amount Increase		\$565	\$615	\$666	\$520	\$1,327	\$0	\$230	\$676	\$950	\$0	\$0	\$350	\$0	\$1,941	\$0	\$500	\$800	\$700	\$1,000	\$500	\$4,500
BS - 6	\$33,134	\$33,754	\$33,764	\$33,809	\$36,276	\$37,405	\$37,405	\$37,635	\$38,357	\$39,307	\$39,307	\$39,307	\$39,692	\$39,692	\$41,800	\$41,800	\$42,300	\$43,100	\$43,800	\$44,800	\$45,300	\$49,800
% Of Increase		1.87%	0.03%	0.13%	7.30%	3.11%	0.00%	0.61%	1.92%	2.48%	0.00%	0.00%	0.98%	0.00%	5.31%	0.00%	1.20%	1.89%	1.62%	2.28%	1.12%	9.93%
Amount Increase		\$620	\$10	\$45	\$2,467	\$1,129	\$0	\$230	\$722	\$950	\$0	\$0	\$385	\$0	\$2,108	\$0	\$500	\$800	\$700	\$1,000	\$500	\$4,500
BS - 9	\$35,966	\$36,640	\$36,640	\$36,699	n/a	\$40,843	\$40,843	\$41,073	\$41,839	\$42,789	\$42,789	\$42,789	\$43,208	\$43,208	\$44,650	\$44,650	\$45,450	\$46,550	\$47,250	\$48,250	\$48,750	\$53,250
% Of Increase		1.87%	0.00%	0.16%			0.00%	0.56%	1.86%	2.27%	0.00%	0.00%	0.98%	0.00%	3.34%	0.00%	1.79%	2.42%	1.50%	2.12%	1.04%	9.23%
Amount Increase		\$674	\$0	\$59		\$4,000	\$0	\$230	\$766	\$950	\$0	\$0	\$419	\$0	\$1,442	\$0	\$800	\$1,100	\$700	\$1,000	\$500	\$4,500
MA - 6	\$37,432	\$38,133	\$38,133	\$38,195	\$41,755	\$42,702	\$42,702	\$42,932	\$43,722	\$44,672	\$44,672	\$44,672	\$45,110	\$45,110	\$47,425	\$47,425	\$47,925	\$48,725	\$49,425	\$50,425	\$50,925	\$55,425
% Of Increase		1.87%	0.00%	0.16%	9.32%	2.27%	0.00%	0.54%	1.84%	2.17%	0.00%	0.00%	0.98%	0.00%	5.13%	0.00%	1.05%	1.67%	1.44%	2.02%	0.99%	8.84%
Amount Increase		\$701	\$0	\$62	\$3,560	\$947	\$0	\$230	\$790	\$950	\$0	\$0	\$438	\$0	\$2,315	\$0	\$500	\$800	\$700	\$1,000	\$500	\$4,500
MA - 15	\$51,022	\$51,977	\$51,977	\$52,062	\$56,354	\$57,853	\$57,853	\$58,083	\$59,069	\$60,019	\$60,019	\$60,019	\$60,607	\$60,607	\$59,650	\$59,875	\$60,775	\$61,975	\$62,675	\$63,675	\$64,175	\$69,225
% Of Increase		1.87%	0.00%	0.16%	8.24%	2.66%	0.00%	0.40%	1.70%	1.61%	0.00%	0.00%	0.98%	0.00%	-1.58%	0.38%	1.50%	1.97%	1.13%	1.60%	0.79%	7.87%
Amount Increase		\$955	\$0	\$85	\$4,292	\$1,499	\$0	\$230	\$986	\$950	\$0	\$0	\$588	\$0	-\$957	\$225	\$900	\$1,200	\$700	\$1,000	\$500	\$5,050
Average Teacher Sal. District					\$48,678	\$50,255	\$49,550	\$51,639	\$53,098	\$53,483	\$54,733	\$56,120	\$56,870	\$56,315	\$56,617		\$59,000	\$61,000	\$62,000	\$62,000		
State Average Teacher Salary	\$37,636	\$38,214	\$39,078	\$40,384	\$41,750	\$43,260	\$44,234	\$45,139	\$45,309	\$45,709	\$46,224	\$46,760	\$48,493	\$49,113	\$49,763		\$51,210	\$51,978	\$52,695	\$54,000		

Year	Base Salary	Change
2002-03	\$30,160	
2003-04	\$30,725	\$565
2004-05	\$31,340	\$615
2005-06	\$32,006	\$666
2006-07	\$32,526	\$520
2007-08	\$33,853	\$1,327
2008-09	\$33,853	\$0
2009-10	\$34,083	\$230
2010-11	\$34,759	\$676
2011-12	\$35,709	\$950
2012-13	\$35,709	\$0
2013-14	\$35,709	\$0
2014-15	\$36,059	\$350
2015-16	\$36,059	\$0
2016-17	\$38,000	\$1,941
2017-18	\$38,000	\$0
2018-19	\$38,500	\$500
2019-20	\$39,300	\$800
2020-21	\$40,000	\$700
2021-22	\$41,000	\$1,000
2022-23	\$41,500	\$500
2023-24	\$46,000	\$4,500



REPLACEMENT SCHEDULE

Mehlville School District
Bus Fleet - Replacement Schedule (see Note 3)
Budget 2023-24

2022-23 Bus Fleet (see Note 1)				16 Year Life Cycle Purchase Plan (see Note 2)					
Bus Qty	Model Year	Delivery Date	16 Year Replacement Date	Fiscal Year	Delivery	# Buses Bought	# Buses >16 Yrs Old	(2% inflation)	
								Bus Unit Cost	Total Bus Cost
				2008-09		4			
				2009-10		-			
				2010-11		-			
				2011-12		-			
				2012-13		-			
				2013-14		12 (1 new, 11 used)			
				2014-15		5			
				2015-16		-			
				2016-17		11		\$ 93,080	\$ 1,023,885
				2017-18		7		\$ 82,242	\$ 575,694
				2018-19		6		\$ 86,171	\$ 517,024
				2019-20		6	7	\$ 97,845	\$ 587,070
				2020-21		5	5	\$ 98,350	\$ 491,749
				2021-22		5	1	\$ 102,185	\$ 510,924
				2022-23		5	-	\$ 110,010	\$ 550,049
				1 2023-24	July 2023	5	-	\$ 120,722	\$ 603,610
				2 2024-25	July 2024	5	3	\$ 123,136	\$ 615,682
				3 2025-26	July 2025	5	1	\$ 125,599	\$ 627,996
				4 2026-27	July 2026	5	10	\$ 128,111	\$ 640,556
				5 2027-28	July 2027	5	5	\$ 130,673	\$ 653,367
				6 2028-29	July 2028	5	1	\$ 133,287	\$ 666,434
				7 2029-30	July 2029	5	(3)	\$ 135,953	\$ 679,763
				8 2030-31	July 2030	5	(7)	\$ 138,672	\$ 693,358
				9 2031-32	July 2031	5	(8)	\$ 141,445	\$ 707,225
				10 2032-33	July 2032	5	(13)	\$ 144,274	\$ 721,370
				11 2033-34	July 2033	5	(8)	\$ 147,159	\$ 735,797
				12 2034-35	July 2034	5	(6)	\$ 150,103	\$ 750,513
				13 2035-36	July 2035	5	(5)	\$ 153,105	\$ 765,523
				14 2036-37	July 2036	5	(4)	\$ 156,167	\$ 780,834
				15 2037-38	July 2037	5	(8)	\$ 159,290	\$ 796,451
				16 2038-39	July 2038	5	(8)	\$ 162,476	\$ 812,380
82	Total					80	Purchases from FY24 thru FY39		
(see Note 1)				(see Note 2)					

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

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

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

Mehlville School District
Non-Bus Fleet Vehicle Replacement Schedule
Budget FY23

<u>Dept</u>	<u>Vehicle #</u>		<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>
Facilities	215	Box Truck		215,000					
Facilities	239	Van		50,000					
Facilities	227	Dump truck	112,000						
Facilities	228	Box truck							
Facilities	231	Van		50,000					
Facilities	226	Box truck							
Facilities	240	Van		50,000					
Facilities	242	Van							
Facilities	205	Truck	55,000		55,000				
Facilities	225	Truck	56,365		57,000				
Facilities	241	Van				30,000			
Facilities	220	Van				30,000			
Facilities	214	Dump truck					105,000		
Facilities	238	Van						30,000	
Facilities	212	Van						30,000	
Facilities	221	Van	26,527						30,000
Facilities	201	Van							30,000
sub-total			249,892	365,000	112,000	60,000	105,000	60,000	60,000
Transportation	186	Fuel Truck							
Transportation	V-1	Truck		80,000					
Transportation	V-5	Truck					35,000		
IT	Tech 4	Van		40,000					
IT	Tech 5	Van							
IT	Tech 6	Van			30,000				
Grand Total			249,892	485,000	142,000	60,000	140,000	60,000	60,000

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

Mehlville School District
 FY24 Budget - Facilities Non-Bus Fleet @ May 2023
 32 Vehicles + Spares

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

12/31/2022 Estimated

	VEHICLE	YEAR	MAKE	MODEL	VIN NUMBER	ASSIGNED TO	Mileage	Replace
1	205	2002	CHEV.	K-2500 HD 4X4	1GCHK24UX2Z148581	Karl Boesing (Plow)	126,601	FY23
2	227	2001	GMC	C-8500 DUMP	1GDP7H1C11J501357	Dump Truck (Salt/Plow)	55,256	FY23
3	215	2010	FORD	E450 Super Duty Cutaway	1FDXE4FL7ADA28053	Erich Mueller	125,585	FY24
4	231	2006	FORD	E-350 VAN	1FTSS34L76DA11233	Dave Smith	87,116	FY24
5	239	2007	FORD	E-150 VAN	1FTNE14W27DA22015	Lou Scott	162,436	FY24
6	240	2007	FORD	E-250 VAN	1FTNS24W97DA28313	John White	108,806	FY24
7	226	2004	FORD	E-350 BOX VAN	1FDWE35L14HA46147	Keith/Scott Carpenters	96,986	FY25
8	228	2006	FORD	E-350 CUTAWAY	1FDSE35L66DA09894	Scott McCrea	131,132	FY25
9	242	2008	FORD	E-350 VAN	1FMNE11L38DA73286	Randy Smith	132,343	FY25
10	220	2009	FORD	E-250 EXT VAN	1FTNS24L79DA40341	Aaron Brown	75,610	FY26
11	241	2008	FORD	E-350 VAN	1FTSS34L68DA73287	Robert Brewer	80,179	FY26
12	214	2000	sterling	DUMP	2FWKAJCB21AH38979	Dump Truck	155,370	FY27
13	212	2012	CHEV.	G-2500 EXPRESS	1GCWGFCA4C1188968	Joe Copping	87,160	FY28
14	238	2009	FORD	ESCAPE 4WD	1FMCU92749KB86199	Russ Suda	85,161	FY28
15	201	2013	CHEV.	G-3500 EXPRESS	1GCZGUCG6D1167692	Darrell Sewell	84,077	FY29
16	216	2016	CHEV.	3500 SILVERADO	1GCOKYEG5GZ427226	Grounds Pick-up (Plow)	46,140	FY30
17	217	2015	CHEV.	G23705	1GCWGBFG1G1118195	Rich Sabo	30,511	FY30
18	222	2016	CHEV.	1500 SILVERADO	1GCNKNEC9GZ397293	John Tucker	20,644	FY31
19	224	2016	CHEV.	3500 SILVERADO	1GCOKYEG5G2303649	Mark Benack (Plow)	38,340	FY31
20	233	2016	CHEV.	3500 SILVERADO	1GCOKYEG9GZ427259	Grounds Pick-up (Plow)	41,506	FY32
21	244	2017	CHEV.	EXPRESS 3500	1GCZGHFG6H1114242	Mike Mankus	38,936	FY32
22	245	2017	CHEV.	EXPRESS 3500	1GCZGHFG0H1166899	Joe Gipson	23,465	FY33
23	246	2018	CHEV.	EXPRESS 3500	1GCZGHFG3J1332130	Chad Schmidt	34,599	FY33
24	204	2019	CHEV.	Econoline Express 3500	1GCZGHFG2K1281382	Pete Frisella	13,199	FY34
25	247	2018	CHEV.	EXPRESS 3500	1GCZGHFG2J1343457	Jim Lawson	26,737	FY34
26	232	2019	CHEV.	EXPRESS G2	1GCWGAFG2K1242186	Michelle Loeffler	47,719	FY35
27	237	2019	CHEV.	SILVERADO 2500 4WD	1GC1KREG7KF128132	Grounds Pick-up	19,741	FY35
28	207	2020	CHEV.	EXPRESS 3500 Extend	1GCZGHFG9L1238076	Adam Austerman	12,334	FY36
29	243	2020	CHEV.	Silverado 2500 HD	1GC1YLE79LF182190	Grounds Pick-up (Plow)	13,721	FY37
30	219	2024	CHEV.	2500 SILVERADO	1GC5YNE72RF108471	Mike Gegg	-	FY39
31	221	2023	CHEV.	G-3500 EXPRESS	1GCZGHFP1P1100845	Matt Rellergert	15	FY39
32	223	2020	RAM	Dump Truck	3C7WRNBLXLG220530	Dump Truck	5,561	FY40
33	211	1990	IHC	S1900 STK. TRUCK	1HTSAZRM5LH684603	White Stake Truck	107,273	spare
34	235	1993	GMC	TOP KICK STAKE	1GDL7H1J6PJ502719	Stake Truck	45,995	spare
35	208	1998	CHEV.	K-3500 4X4	1GCHK34R4WF025755	Spare snow plow	190,597	spare
36	203	2000	CHEV.	G-3500 VAN	1GCHG39R5Y1146921	Night custodian/Summer	133,322	spare
37	209	2002	CHEV.	G-3500 VAN	1GCHG39RX21118135	Summer painters	137,103	spare
38	202	2004	FORD	E-250 VAN	1FTSS34L24HA53508	Summer painters	101,015	spare
39	218	2004	FORD	E-250 VAN	1FTNS24L54HA46141	Summer help	160,691	spare
40	225	2009	FORD	SD F350 4x4 CREW	1FTWW31539EA88062	Grounds 4-Door Pick Up	74,053	spare
	206				Not used			
	210				Not used			
	213				Not used			
	229				Not used			
	230				Not used			
	234				Not used			
	236				Not used			

Mehlville School District
 FY24 Budget - Other Non-Bus Fleet @ May 2023

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

12/31/2022 Estimated

VEHICLE	YEAR	MAKE	MODEL	VIN NUMBER	ASSIGNED TO	Mileage	Replace
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TRANSPORTATION

1	V-1	2000	GMC	K-3500 4x4 Util Bed	1GTHK34J6YR201149	Shop	65,866	FY24
2	186	1986	IHC	S-1900 Fueling Truck	1HTLDTVN1GHA18533	Fuel man	Over 400K	FY25
3	V-5	2007	FORD	Ranger Truck	1FTYR14D77PA62542	Office staff	54,034	FY27
4	V-3	2016	CHEV.	3500 Silverado SRW	1GB3KYC89GZ272547	Shop	16,215	FY36
5	V-2	2020	CHEV.	2500HD Silverado	1GC4YLE77LF153087	Office staff	6,483	FY40
6	V-4	1990		K-3500 4x4 Dual	1GCHK34J8LE175668	Shop	62,511	no replace

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

I.T.

7	TECH-4	2002	FORD	E-150 Van	1FTRE14L02HA15590	John Nguyen	104,426	FY24
8	TECH-5	2006	FORD	E-150 Van	1FTRE14W16HA08597	Denis Oric	84,681	FY25
9	TECH-6	2007	FORD	E-150 Van	1FTNE14W37DA38675	Jack Giddens	57,741	FY25
10	TECH-1	2017	CHEV.	Equinox	2GNALBEK2H1539552	Ryan Hafertepe	45,215	FY35
11	TECH-7	2018	CHEV	G-2500 Express	1GCWGBFG1J1176010	Barry Rabin	26,960	FY36

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

Food Service

12	400	2017	CHEV	G-3500 VAN	1GCZGHFG3H1123089	Dwayne	74,056	FY30
13	600	2019	ISUZU	FTR Box Truck	54DK6S163KSG00250	Steve	39,911	FY34
	Old bus#21	2002	Bluebird	Food Truck	1BABHCPHX2F203115			no replace

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

COMMUNITY ED

14	1	2014	CHEV	CRUZ	1G1PA5SH1E7455667	Driver's Ed - Mehlville	22,991	FY25
15	2	2020	CHEV	TRAX	KL7CJKS0LB051234	Driver's Ed - Mehlville	10,603	FY30

FY24 Budget - 20 Year Replacement Plan Facilities Roofing

	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40	FY41	FY42	FY43
	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042
Note 1																				
Total																				
Squares																				
Building																				
Admin																				
Central Office							118													
2900 Lemay							370													
Witzel Admin									225											
Transportation			8 (See Note 3)		40															
Swimming Pool													10						108	
JB		150																		
Early Childhood			200																	37
Elementary																				
Beasley															105					
Bierbaum																	381			21
Blades			109			239											101			
Forder					55									304						68
Hagemann								324												
Oakville ELE			244																	
Point		153				315									199					
Rogers					436															
Trautwein						80														
MOSAIC						191														293
Wohlwend		95	210					42												
Middle School																				
Bernard																				750
Buerkle		463																		
Oakville MS						77														361
Washington		472			252															
High School																				
Mehlvile HS								90										887	119	151
Oakville HS		833																		266
SCOPE (see Witzel)																				
Grand Total	2,174	553	210	688	366	631	370	574	225	-	-	-	10	304	304	-	647	988	656	1,252

Note 2

Note 1: A "square" of roofing is a section of 10' x 10'. One vendor can complete about 750 squares per summer unless they add extra labor.
 Note 2: Costs are budgeted on the 5 year Capital Projects schedule.
 Note 3: 2023 Transportation roofing will be completed by District labor.

FY24 Budget - Food Service Equipment Replacement Plan

School	FY23	Cost	FY24	Cost	FY25	Cost	FY26	Cost
Beasley	new ceiling	\$ 67,491						
	serving line	\$ 61,398						
Bernard	dish machine	\$ 69,330						
Bierbaum	walk-ins			\$ 48,814				
Blades	serving line	\$ 85,436						
	Combi oven	\$ 18,500						
	walk-ins			\$ 63,019				
Forder								
Hagemann	Combi oven	\$ 18,500						
MHS	Dish Machine	\$ 65,000						
	Consulting	\$ 12,625						
MOSAIC								
OES								
Point								
Rogers	serving line	\$ 63,522						
	2 door cooler	\$ 5,038						
	single door freezer	\$ 4,465						
Trautwein	serving line	\$ 62,703						
Wohlwend	serving line	\$ 73,819						
Bernard								
Buerkle								
OMS	milk cooler	\$ 9,884						
WMS	serving line	\$ 84,750	combi ovenx2	\$ 45,000				
MHS			kitchen remodel	\$ 500,000				
			bid fall 23					
OHS			combi oven x2	\$ 45,000				
OMS	ice maker	\$ 3,100						
Office					Food trailer	\$ 100,000		
Estimated Cost		\$ 705,561		\$ 701,833		\$ 100,000		\$ -

FY24 Budget - IT Equipment Replacement Target

Device	Life Span (yrs)	Qty On Hand	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
SmartBoards	10	296			\$ 110,000	\$ 110,000	\$ 110,000
Wireless Controllers	10	3			-	55,000	
Network Switches	10	140	-	-	980,000		
Firewall	5	2		170,000	-		
Servers	8	1	-	-	-	115,000	
Data Storage	8	2	-		115,000		
Laptops	5	805	65,000	68,000	72,000	76,000	79,000
Phone Operating System 10.0	5	1	-		-	25,000	
Back up Power Supplies	6	51	16,000	16,800	17,500	18,500	\$ 19,800
(Acct 6543) Total Capital	See Note 1		\$ 81,000	\$ 254,800	\$ 1,294,500	\$ 399,500	\$ 208,800

	Life Span (yrs)	Qty On Hand	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Desktop Computers	5	1,723	\$ 250,000	\$ 255,000	\$ 260,000	\$ 267,000	\$ 275,000
Chromebooks	4	12,820	860,000	878,000	900,000	921,000	943,000
Projectors	7	681	45,000	46,200	47,700	48,875	50,275
Printers	8	315	17,000	17,700	18,500	19,000	19,600
Access Points	7	760	10,500	36,625	77,250	42,600	14,500
Cameras	8	463	34,000	40,000	46,350	50,100	53,000
Total Supplies	See Note 2		\$ 1,216,500	\$ 1,273,525	\$ 1,349,800	\$ 1,348,575	\$ 1,355,375
Grand Total			\$ 1,297,500	\$ 1,528,325	\$ 2,644,300	\$ 1,748,075	\$ 1,564,175

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

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

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

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

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

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

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

HISTORICAL DATA

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

<u>Fiscal Year</u>	<u>#110 General</u>	<u>#120 Teachers</u>	<u>Operating Funds</u>	<u>Reserve Balance</u>	<u>#500 Food Service</u>	<u>#600 Activity</u>	<u>#700 Athletics</u>	<u>#300 Debt Service</u>	<u>#410 Capital</u>	<u>#450 COPS</u>	<u>Grand Total</u>
2022	\$ 34,430	\$ 3,401	\$ 37,831	34.3%	\$ 3,439	\$ 1,298	\$ 284	\$ 1,853	\$ 43,472	\$ -	\$ 88,177
2021	\$ 32,324	\$ 3,842	\$ 36,166	35.9%	\$ 1,400	\$ 1,290	\$ 198	\$ -	\$ 40,560	\$ -	\$ 79,614
2020	\$ 35,502	\$ 484	\$ 35,986	36.2%	\$ 663	\$ 1,329	\$ 230	\$ -	\$ 214	\$ 2,971	\$ 41,393
2019	\$ 29,258	\$ 841	\$ 30,099	30.3%	\$ 966	\$ 1,298	\$ 231	\$ -	\$ 2,229	\$ 4,925	\$ 39,748
2018	\$ 26,226	\$ 1,341	\$ 27,567	28.8%	\$ 1,089	\$ 1,231	\$ 256	\$ -	\$ 2,374	\$ 6,079	\$ 38,596
2017	\$ 23,681	\$ 1,205	\$ 24,886	26.7%	\$ 1,285	\$ 1,258	\$ 221	\$ -	\$ 2,622	\$ 5,659	\$ 35,931
2016	\$ 17,416	\$ 4,429	\$ 21,845	25.0%	\$ 1,116	\$ 1,221	\$ 213	\$ 659	\$ 1,380	\$ 7,320	\$ 33,754
2015	\$ 15,831	\$ 3,536	\$ 19,367	21.3%	\$ 988	\$ 1,175	\$ 175	\$ 575	\$ 336	\$ 6,815	\$ 29,431
2014	\$ 12,351	\$ 8,629	\$ 20,980	23.7%	\$ 1,074	\$ 1,349	\$ 202	\$ 615	\$ 720	\$ 7,026	\$ 31,966
2013	\$ 11,676	\$ 8,632	\$ 20,308	23.7%	\$ 990	\$ 1,333	\$ 180	\$ 658	\$ 865	\$ 7,189	\$ 31,523
2012	\$ 11,548	\$ 8,202	\$ 19,750	22.6%	\$ 1,224	\$ 1,235	\$ 135	\$ 656	\$ 1,119	\$ 4,641	\$ 28,760
2011	\$ 8,815	\$ 6,122	\$ 14,937	17.5%	\$ 1,296	\$ 1,073	\$ 88	\$ 625	\$ 1,202	\$ 6,651	\$ 25,872
2010	\$ 6,840	\$ 5,866	\$ 12,706	15.1%	\$ 1,099	\$ 956	\$ 64	\$ 632	\$ 1,166	\$ 6,427	\$ 23,050
2009	\$ 5,707	\$ 6,840	\$ 12,547	15.8%	\$ 702	\$ 876	\$ 95	\$ 553	\$ 1,014	\$ 6,152	\$ 21,939
2008	\$ 5,096	\$ 5,773	\$ 10,869	13.5%	\$ 419	\$ 936	\$ 75	\$ 5,464	\$ 1,339	\$ 4,993	\$ 24,095
2007	\$ 5,271	\$ 5,365	\$ 10,636	14.2%	\$ 342	\$ 1,007	\$ 72	\$ 4,628	\$ 1,531	\$ 3,540	\$ 21,756
2006	\$ 3,794	\$ 3,256	\$ 7,050	9.5%	\$ 405	\$ 1,067	\$ 58	\$ 4,263	\$ 1,738	\$ 2,002	\$ 16,583
2005	\$ 2,696	\$ 2,476	\$ 5,172	7.1%	\$ 423	\$ 887	\$ 27	\$ 3,048	\$ 1,579	\$ 1,621	\$ 12,757
2004	\$ 1,262	\$ 2,132	\$ 3,394	4.6%	\$ 493	\$ 848	\$ 13	\$ 1,904	\$ 1,132	\$ 1,667	\$ 9,451
2003	\$ 1,477	\$ 3,065	\$ 4,542	6.5%	\$ 827	\$ 654	\$ (23)	\$ 1,458	\$ 1,015	\$ 4,502	\$ 12,975
2002	\$ 2,078	\$ 2,387	\$ 4,465	6.7%	\$ 1,047	\$ 620	\$ 1	\$ 1,181	\$ 1,295	\$ 5,463	\$ 14,072
2001	\$ 1,689	\$ 1,796	\$ 3,485	5.4%	\$ 980	\$ 618	\$ (25)	\$ 853	\$ 1,699	\$ -	\$ 7,610
2000	\$ 1,819	\$ 1,525	\$ 3,344	5.2%	\$ 972	\$ 513	\$ 15	\$ 810	\$ 1,764	\$ -	\$ 7,418

**Mehville School District
Revenue History**

REVENUES (000's)	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>
Current Taxes	\$ 77,727	\$ 76,131	\$ 76,071	\$ 73,363	\$ 72,843	\$ 71,097	\$ 61,732	\$ 60,890	\$ 60,478
Delinquent Taxes	524	1,128	1,584	1,173	833	352	949	459	734
Prop C Sales Tax	11,722	10,092	9,709	9,908	9,666	9,529	9,300	9,129	8,461
Fin Inst Taxes	353	81	200	144	179	166	116	86	129
M & M Surtax	1,835	1,883	2,020	1,687	1,712	1,603	1,551	1,579	1,641
Earnings on Invest.	143	48	642	813	458	219	73	29	38
Food Service-Program	436	121	1,320	1,550	1,435	1,404	1,283	1,215	1,178
Food Service-Non-Pro	94	32	441	648	681	617	773	810	854
Student Activities	1,520	669	1,400	2,100	2,170	2,268	2,056	2,023	2,244
Community Service	538	212	338	399	408	405	384	419	447
VICC	1,080	1,573	1,752	1,863	1,987	2,294	2,504	2,446	2,752
Other	362	194	282	382	342	771	656	597	573
Total Local	\$ 96,334	\$ 92,164	\$ 95,759	\$ 94,030	\$ 92,714	\$ 90,725	\$ 81,377	\$ 79,682	79,529
Fines etc	\$ 40	\$ 75	\$ 151	\$ 80	\$ 96	\$ 104	\$ 103	\$ 116	210
State Assessed Util	1,619	1,633	1,638	1,504	1,647	1,539	1,631	1,584	1,495
Total County	\$ 1,659	\$ 1,708	\$ 1,789	\$ 1,584	\$ 1,743	\$ 1,643	\$ 1,734	\$ 1,700	1,705
Basic Formula	\$ 12,093	\$ 11,002	\$ 13,413	\$ 12,997	\$ 11,462	\$ 11,286	\$ 11,158	\$ 10,312	10,163
Transportation	863	813	780	859	736	659	824	973	823
Early Childhood	4,068	3,938	3,777	3,423	2,859	2,730	2,888	2,451	2,676
Classroom Trust	3,950	3,807	2,996	3,815	3,831	3,751	3,647	3,678	3,795
Educational Screen (PAT)	190	195	236	203	177	155	143	142	161
Career Education	31	32	36	20	21	51	48	99	36
Food Service	51	31	30	28	30	29	29	30	28
Enhancement Grant	8	8	-	-	-	-	22	49	67
Other	-	17	22	6	7	22	8	8	10
Total State	\$ 21,254	\$ 19,843	\$ 21,290	\$ 21,351	\$ 19,123	\$ 18,683	\$ 18,767	\$ 17,742	17,759
Medicaid	177	193	150	125	105	68	63	70	87
Vocational Edu (Perkins)	121	134	125	115	120	112	163	98	108
Early Childhood	80	62	66	71	399	400	166	521	297
School Lunch	4,704	2,212	1,100	1,282	1,336	1,346	1,315	1,276	1,358
School Breakfast	1,270	816	309	312	314	320	254	261	270
Title I	1,567	720	945	939	996	1,092	1,133	1,277	1,202
Title III	240	207	241	139	200	159	161	102	171
Title II	125	128	198	212	305	232	279	301	226
Other	4,258	2,563	-	60	11	28	87	70	61
Total Federal	\$ 12,542	\$ 7,035	\$ 3,134	\$ 3,255	\$ 3,786	\$ 3,757	\$ 3,621	\$ 3,976	3,780
Sale of Property	\$ 28	\$ 23	\$ 24	\$ 11	\$ 24	\$ 46	\$ 1	\$ 11	14
Tuition - Riverview	-	37,709	15	67	91	496	645	907	1,245
Contracted Educational	391	241	289	303	534	535	492	460	378
Trans From Others	1,225	1,006	1,184	1,278	1,198	1,114	1,042	1,152	1,071
Total Other	\$ 1,644	\$ 38,979	\$ 1,512	\$ 1,659	\$ 1,847	\$ 2,191	\$ 2,180	\$ 2,530	2,708
GRAND TOTAL	\$ 133,433	\$ 159,729	\$ 123,484	\$ 121,879	\$ 119,213	\$ 116,999	\$ 107,679	\$ 105,630	\$ 105,481
	# Years	# Years	# Years	# Years	# Years	# Years			
	10	9	8	7	6	5			
Per year avg change since 2013	2.98%	5.71%	2.71%	2.94%	3.08%	3.38%			
Change	\$ (26,296)	\$ 36,245	\$ 1,605	\$ 2,666	\$ 2,214	\$ 9,320	\$ 2,049	\$ 149	\$ 3,045
Change	-16.5%	29.4%	1.3%	2.2%	1.9%	8.7%	1.9%	0.1%	3.0%

**Mehville School District
Revenue History**

<u>Revenues by Source</u>	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>
Local	96,334	92,164	95,759	94,030	92,714	90,725	81,377	79,682	79,529
County	1,659	1,708	1,789	1,584	1,743	1,643	1,734	1,700	1,705
State	21,254	19,843	21,290	21,351	19,123	18,683	18,767	17,742	17,759
Federal	12,542	7,035	3,134	3,255	3,786	3,757	3,621	3,976	3,780
Other	1,644	38,979	1,512	1,659	1,847	2,191	2,180	2,530	2,708
Total	133,433	159,729	123,484	121,879	119,213	116,999	107,679	105,630	105,481
Local	72.2%	57.7%	77.5%	77.2%	77.8%	77.5%	75.6%	75.4%	75.4%
County	1.2%	1.1%	1.4%	1.3%	1.5%	1.4%	1.6%	1.6%	1.6%
State	15.9%	12.4%	17.2%	17.5%	16.0%	16.0%	17.4%	16.8%	16.8%
Federal	9.4%	4.4%	2.5%	2.7%	3.2%	3.2%	3.4%	3.8%	3.6%
Other	1.2%	24.4%	1.2%	1.4%	1.5%	1.9%	2.0%	2.4%	2.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

<u>Revenues by Fund</u>	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>
110 General	41,881	33,463	40,368	39,083	36,895	40,005	29,846	33,045	29,269
120 Teacher	74,010	72,173	66,584	64,729	63,297	58,132	60,157	56,419	59,909
500 Food Service	6,557	4,042	3,215	3,847	3,808	3,716	3,652	3,593	3,687
600 Activity	949	398	977	1,428	1,502	1,547	1,563	1,560	1,749
700 Athletics	452	165	374	440	510	522	493	462	495
410 Capital	6,949	39,892	2,247	2,691	3,601	3,660	2,356	2,004	1,833
300 Debt Service	2,635	-	-	-	-	-	686	547	532
450 COP's	-	9,596	9,719	9,661	9,600	9,417	8,926	8,000	8,007
Total	133,433	159,729	123,484	121,879	119,213	116,999	107,679	105,630	105,481
110 General	31.4%	20.9%	32.7%	32.1%	30.9%	34.2%	27.7%	31.3%	27.7%
120 Teacher	55.5%	45.2%	53.9%	53.1%	53.1%	49.7%	55.9%	53.4%	56.8%
300 Debt Service	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	0.5%	0.5%
410 Capital	5.2%	25.0%	1.8%	2.2%	3.0%	3.1%	2.2%	1.9%	1.7%
450 COP's	0.0%	6.0%	7.9%	7.9%	8.1%	8.0%	8.3%	7.6%	7.6%
500 Food Service	4.9%	2.5%	2.6%	3.2%	3.2%	3.2%	3.4%	3.4%	3.5%
600 Activity	0.7%	0.2%	0.8%	1.2%	1.3%	1.3%	1.5%	1.5%	1.7%
700 Athletics	0.3%	0.1%	0.3%	0.4%	0.4%	0.4%	0.5%	0.4%	0.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Key Events

FY14 - Full day Kindergarten was implemented which increased WADA

FY14 - Riverview Gardent student tuition revenue started

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

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

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

FY21 - Prop S funds of \$37.7M were received into the Capital Fund.

Mehlville School District

Expense History

EXPENSE (000's)	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014
Certified Salaries	\$ 58,531	\$ 54,236	\$ 52,581	\$ 51,110	\$ 48,884	\$ 47,830	\$ 45,933	\$ 47,735	\$ 46,787
Non-Certified Salaries	16,448	15,425	15,465	15,200	14,974	14,510	13,952	14,621	14,309
Total Salaries	74,979	69,661	68,046	66,310	63,858	62,340	59,885	62,356	61,096
Teacher Retirement	9,049	8,421	8,205	7,990	7,706	7,601	7,290	7,586	7,365
Non-Teacher Retirement	1,253	1,198	1,185	1,160	1,102	1,060	1,037	1,084	1,031
Social Security	1,121	1,012	1,011	1,001	965	911	883	935	922
Medicare	1,048	974	951	928	892	867	832	864	838
Medical-Dental Etc	8,994	8,261	8,276	8,292	8,167	8,093	7,903	8,192	7,620
Work Comp/Unemploy	445	602	479	473	439	406	407	393	351
Total Benefits	21,910	20,468	20,107	19,844	19,271	18,938	18,352	19,054	18,127
Tuition	447	769	383	375	487	403	346	396	378
Professional Services	832	568	707	756	748	120	216	177	142
Audit	13	13	13	13	13	13	12	12	12
Technical Services	496	404	312	548	365	737	576	515	473
Legal Services	57	18	11	31	56	64	74	78	146
Property Services	1,891	1,364	1,582	1,552	1,376	1,373	1,314	1,233	1,411
Contracted Trans	456	94	234	404	453	195	183	227	121
Travel	485	285	690	1,053	906	951	158	181	98
Property Insurance	479	468	441	427	419	401	416	403	361
Liability Insurance	482	467	438	426	427	407	427	410	374
Fidelity	-	-	-	1	1	2	2	2	2
Other Purch Services	857	862	931	944	914	955	935	875	890
Total Purchased Services	6,495	5,312	5,742	6,530	6,165	5,621	4,659	4,509	4,408
General Supplies	3,257	2,102	2,087	2,079	2,054	1,608	1,647	1,748	1,457
One - to- One	780	741	858	919	650	500	-	500	515
Regular Textbooks	1,000	961	837	1,501	1,295	1,307	386	366	422
Library Books	104	105	150	169	162	151	-	111	107
Periodicals	40	46	45	34	23	25	-	9	9
Food Supplies	2,205	1,039	1,404	1,596	1,607	1,600	1,630	1,578	1,592
Energy	2,651	2,095	2,249	2,717	2,686	2,379	2,407	2,673	2,776
Other	2,522	2,096	2,609	3,076	3,590	4,371	4,029	3,957	3,778
Total Supplies	12,559	9,185	10,239	12,091	12,067	11,941	10,099	10,942	10,656
Building	5,755	2,842	3,825	2,807	3,193	2,198	257	725	791
Site Improvement	817	376	877	675	680	191	143	272	168
Equip- General	872	424	311	623	658	261	192	310	217
Equip- Instructional	188	207	207	197	178	113	70	204	257
Vehicles	-	116	105	200	86	131	117	-	48
School Buses	511	492	587	517	958	1,129	111	544	80
Total Capital	8,143	4,457	5,912	5,019	5,753	4,023	890	2,055	1,561
Principal	-	12,147	11,303	10,103	8,457	10,759	7,828	7,266	6,425
Interest	782	269	478	815	964	1,188	1,632	1,971	2,750
Other Debt Service	2	10	12	15	13	12	11	12	15
Total Debt Service	784	12,426	11,793	10,933	9,434	11,959	9,471	9,249	9,190
TOTAL ALL	\$ 124,870	\$ 121,509	\$ 121,839	\$ 120,727	\$ 116,548	\$ 114,822	\$ 103,356	\$ 108,165	\$ 105,038
	Year	Year	Year	Year	Year	Year			
	10	9	8	7	6	5			
Per year avg change since 2013	2.54%	2.51%	2.91%	3.25%	3.18%	3.60%			
Change	\$ 3,361	\$ (330)	\$ 1,112	\$ 4,179	\$ 1,726	\$ 11,466	\$ (4,809)	\$ 3,127	\$ 5,366
Change	2.8%	-0.3%	0.9%	3.6%	1.5%	11.1%	-4.4%	3.0%	5.4%
Purchased Services/Supplies	19,054	14,497	15,981	18,621	18,232	17,562	14,758	15,451	15,064
	3.17%	0.10%	1.52%	4.40%	4.86%	5.12%			

Mehlville School District

Expense History

<u>Expenses by Object</u>	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>
Salaries	74,979	69,661	68,046	66,310	63,858	62,340	59,885	62,356	61,096
Benefits	21,910	20,468	20,107	19,844	19,271	18,938	18,352	19,054	18,127
Salaries & Benefits	96,889	90,129	88,153	86,154	83,129	81,278	78,237	81,410	79,223
Services/Supplies	19,054	14,497	15,981	18,621	18,232	17,562	14,758	15,451	15,064
Capital	8,143	4,457	5,912	5,019	5,753	4,023	890	2,055	1,561
Debt	784	12,426	11,793	10,933	9,434	11,959	9,471	9,249	9,190
Total	124,870	121,509	121,839	120,727	116,548	114,822	103,356	108,165	105,038
Salaries	60.0%	57.3%	55.8%	54.9%	54.8%	54.3%	57.9%	57.6%	58.2%
Benefits	17.5%	16.8%	16.5%	16.4%	16.5%	16.5%	17.8%	17.6%	17.3%
Services/Supplies	15.3%	11.9%	13.1%	15.4%	15.6%	15.3%	14.3%	14.3%	14.3%
Capital	6.5%	3.7%	4.9%	4.2%	4.9%	3.5%	0.9%	1.9%	1.5%
Debt	0.6%	10.2%	9.7%	9.1%	8.1%	10.4%	9.2%	8.6%	8.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

<u>Expenses by Fund</u>	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>
110 General	35,774	36,642	32,374	34,041	32,600	31,990	28,261	29,564	28,594
120 Teacher	74,452	68,815	66,940	65,229	63,160	61,356	59,264	61,512	59,912
500 Food Service	4,409	3,305	3,498	3,678	3,597	3,470	3,499	3,561	3,575
600 Activity	941	436	947	1,361	1,528	1,509	1,518	1,734	1,733
700 Athletics	367	197	375	465	475	515	454	490	473
410 Capital	8,145	(453)	6,031	5,138	6,007	4,292	1,338	2,506	2,006
300 Debt Service	782	-	-	-	-	613	602	587	575
450 COP's	-	12,567	11,674	10,815	9,181	11,077	8,420	8,211	8,170
Total	124,870	121,509	121,839	120,727	116,548	114,822	103,356	108,165	105,038
110 General	28.6%	30.2%	26.6%	28.2%	28.0%	27.9%	27.3%	27.3%	27.2%
120 Teacher	59.6%	56.6%	54.9%	54.0%	54.2%	53.4%	57.3%	56.9%	57.0%
500 Food Service	3.5%	2.7%	2.9%	3.0%	3.1%	3.0%	3.4%	3.3%	3.4%
600 Activity	0.8%	0.4%	0.8%	1.1%	1.3%	1.3%	1.5%	1.6%	1.6%
700 Athletics	0.3%	0.2%	0.3%	0.4%	0.4%	0.4%	0.4%	0.5%	0.5%
410 Capital	6.5%	-0.4%	4.9%	4.3%	5.2%	3.7%	1.3%	2.3%	1.9%
300 Debt Service	0.6%	0.0%	0.0%	0.0%	0.0%	0.5%	0.6%	0.5%	0.5%
450 COP's	0.0%	10.3%	9.6%	9.0%	7.9%	9.6%	8.1%	7.6%	7.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Key Events

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

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

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

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

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

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

SALARY SCHEDULES



2023-2024 Salary Schedule

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

Tier	Bachelors	Bachelors +15	Masters	Masters +15	Multiple Advanced Degrees
Tier 1-1.1	\$46,000	\$46,500	\$48,000	\$51,000	\$54,000
Tier 1-1.2	\$46,700	\$47,200	\$49,375	\$52,400	\$55,500
Tier 1-1.3	\$47,400	\$47,900	\$50,750	\$53,800	\$57,000
Tier 1-1.4	\$48,100	\$48,600	\$52,125	\$55,200	\$58,500
Tier 1-1.5	\$48,800	\$49,300	\$53,500	\$56,600	\$60,000
Tier 2-2.1	\$49,800	\$50,300	\$55,425	\$58,600	\$62,500
Tier 3-3.1	\$50,950	\$51,450	\$56,925	\$60,125	\$64,075
Tier 3-3.2	\$52,100	\$52,600	\$58,425	\$61,650	\$65,650
Tier 3-3.3	\$53,250	\$53,750	\$59,925	\$63,175	\$67,225
Tier 3-3.4	\$54,400	\$54,900	\$61,425	\$64,700	\$68,800
Tier 4-4.1	\$55,200	\$55,700	\$62,875	\$66,150	\$70,300
Tier 4-4.2	\$56,000	\$56,500	\$64,325	\$67,600	\$71,800
Tier 4-4.3	\$56,800	\$57,300	\$65,775	\$69,050	\$73,300
Tier 4-4.4	\$57,600	\$58,100	\$67,225	\$70,500	\$74,800
Tier 5-5.1	\$59,600	\$60,100	\$69,225	\$72,500	\$76,800
Tier 6-6.1	\$60,400	\$60,900	\$70,675	\$73,950	\$78,300
Tier 6-6.2	\$61,200	\$61,700	\$72,125	\$75,400	\$79,800
Tier 6-6.3	\$62,000	\$62,500	\$73,575	\$76,850	\$81,300
Tier 6-6.4	\$62,800	\$63,300	\$75,025	\$78,300	\$82,800
Tier 6-6.5	\$63,600	\$64,100	\$76,475	\$79,750	\$84,300
Tier 6-6.6	\$64,400	\$64,900	\$77,925	\$81,200	\$85,800
Tier 6-6.7	\$65,200	\$65,700	\$79,375	\$82,650	\$87,300
Tier 6-6.8	\$66,000	\$66,500	\$80,825	\$84,100	\$88,800
Tier 6-6.9	\$66,800	\$67,300	\$82,275	\$85,550	\$90,300
Tier 6-6.10	\$67,600	\$68,100	\$83,725	\$87,000	\$91,800
Tier 6-6.11	\$68,400	\$68,900	\$85,175	\$88,450	\$93,300
Tier 6-6.12	\$69,200	\$69,700	\$86,625	\$89,900	\$94,800
Tier 7-7.1	\$70,000	\$70,500	\$88,625	\$91,900	\$96,800
Tier 7-7.2	\$70,800	\$71,300	\$90,625	\$93,900	\$98,800
Tier 7-7.3	\$71,600	\$72,100	\$92,625	\$95,900	\$100,800
Tier 7-7.4	\$72,400	\$72,900	\$94,625	\$97,900	\$102,800



Classified Hourly Schedules 2023-2024 - (CLSH) Parents As Teachers 2023-2024 (PAT)

Cafeteria Recess Monitors

Step	Hourly Rate
1	\$15.50
2	\$16.05
3	\$16.60
4	\$17.15
5	\$18.15
6	\$18.70
7	\$19.25
8	\$19.80
9	\$20.35
10	\$21.35
11	\$21.90
12	\$22.45
13	\$23.00
14	\$23.55
15	\$24.55
16	\$25.10

Early Childhood Paraprofessionals

Step	Hourly Rate
1	\$17.50
2	\$18.05
3	\$18.60
4	\$19.15
5	\$20.15
6	\$20.70
7	\$21.25
8	\$21.80
9	\$22.35
10	\$23.35
11	\$23.90
12	\$24.45
13	\$25.00
14	\$25.55
15	\$26.55
16	\$27.10

HS Safety & Security Guards

Step	Hourly Rate
1	\$18.25
2	\$18.80
3	\$19.35
4	\$19.90
5	\$20.90
6	\$21.45
7	\$22.00
8	\$22.55
9	\$23.10
10	\$24.10
11	\$24.65
12	\$25.20
13	\$25.75
14	\$26.30
15	\$27.30
16	\$27.85

Parent Educator / PAT Screener

Step	Hourly Rate
1	\$21.15
2	\$21.75
3	\$22.35
4	\$22.95
5	\$23.95
6	\$24.55
7	\$25.15
8	\$25.75
9	\$26.35
10	\$27.35
11	\$27.95
12	\$28.55
13	\$29.15
14	\$29.75
15	\$30.75
16	\$31.35

Substitute Cafeteria Recess Monitor

Regular	\$15.50
Retired	\$16.50

Substitute HS Safety & Security Guard

Regular	\$18.25
Retired	\$19.25



Community Education 2023-2024 (COED)

Drivers Ed	Pool Worker: Lifeguard and Swim Instructor	Pool Special Event Supervisor: Temporary Pool Supervisor and Class Leader
\$32.00	\$15.00	\$18.00

Assistant Aquatic Facility Manager

Step	Hourly Rate
1	\$18.55
2	\$19.10
3	\$19.65
4	\$20.20
5	\$21.20
6	\$21.75
7	\$22.30
8	\$22.85
9	\$23.40
10	\$24.40
11	\$24.95
12	\$25.50
13	\$26.05
14	\$26.60
15	\$27.60
16	\$28.15



Facilities Department Schedules 2023-2024 (FACL)

District Driver

Step	Hourly Rate
1	\$15.25
2	\$15.80
3	\$16.35
4	\$16.90
5	\$17.90
6	\$18.45
7	\$19.00
8	\$19.55
9	\$20.10
10	\$21.10
11	\$21.65
12	\$22.20
13	\$22.75
14	\$23.30
15	\$24.30
16	\$24.85

Custodian

Step	Hourly Rate
1	\$16.25
2	\$16.80
3	\$17.35
4	\$17.90
5	\$18.90
6	\$19.45
7	\$20.00
8	\$20.55
9	\$21.10
10	\$22.10
11	\$22.65
12	\$23.20
13	\$23.75
14	\$24.30
15	\$25.30
16	\$25.85

Head Custodian & Supply Clerk

Step	Hourly Rate
1	\$18.55
2	\$19.10
3	\$19.65
4	\$20.20
5	\$21.20
6	\$21.75
7	\$22.30
8	\$22.85
9	\$23.40
10	\$24.40
11	\$24.95
12	\$25.50
13	\$26.05
14	\$26.60
15	\$27.60
16	\$28.15

Custodial Supervisor & Maintenance Mechanic & Head Groundskeeper

Step	Hourly Rate
1	\$21.15
2	\$21.75
3	\$22.35
4	\$22.95
5	\$23.95
6	\$24.55
7	\$25.15
8	\$25.75
9	\$26.35
10	\$27.35
11	\$27.95
12	\$28.55
13	\$29.15
14	\$29.75
15	\$30.75
16	\$31.35

Substitute Custodian

Regular	\$16.25
Retired	\$17.25

Seasonal Groundskeeper

Regular	\$15.00
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Groundskeeper

Step	Hourly Rate
1	\$17.50
2	\$18.05
3	\$18.60
4	\$19.15
5	\$20.15
6	\$20.70
7	\$21.25
8	\$21.80
9	\$22.35
10	\$23.35
11	\$23.90
12	\$24.45
13	\$25.00
14	\$25.55
15	\$26.55
16	\$27.10

General Maintenance & Preventative Maintenance

Step	Hourly Rate
1	\$19.00
2	\$19.55
3	\$20.10
4	\$20.65
5	\$21.65
6	\$22.20
7	\$22.75
8	\$23.30
9	\$23.85
10	\$24.85
11	\$25.40
12	\$25.95
13	\$26.50
14	\$27.05
15	\$28.05
16	\$28.60

Carpenter & Painter

Step	Hourly Rate
1	\$24.00
2	\$24.70
3	\$25.40
4	\$26.10
5	\$27.10
6	\$27.80
7	\$28.50
8	\$29.20
9	\$29.90
10	\$30.90
11	\$31.60
12	\$32.30
13	\$33.00
14	\$33.70
15	\$34.70
16	\$35.40

Electrician & HVAC & Boilerman

Step	Hourly Rate
1	\$26.00
2	\$26.80
3	\$27.60
4	\$28.40
5	\$29.40
6	\$30.20
7	\$31.00
8	\$31.80
9	\$32.60
10	\$33.60
11	\$34.40
12	\$35.20
13	\$36.00
14	\$36.80
15	\$37.80
16	\$38.60



Technology Department Schedules 2023-2024 (ITS)

**MOSIS Data Specialist &
Help Desk Support
Specialist**

Step	Hourly Rate
1	\$21.75
2	\$22.45
3	\$23.15
4	\$23.85
5	\$24.85
6	\$25.55
7	\$26.25
8	\$26.95
9	\$27.65
10	\$28.65
11	\$29.35
12	\$30.05
13	\$30.75
14	\$31.45
15	\$32.45
16	\$33.15

**System Support
Specialist**

Step	Hourly Rate
1	\$24.00
2	\$24.80
3	\$25.60
4	\$26.40
5	\$27.40
6	\$28.20
7	\$29.00
8	\$29.80
9	\$30.60
10	\$31.60
11	\$32.40
12	\$33.20
13	\$34.00
14	\$34.80
15	\$35.80
16	\$36.60

**SIS Admin MOSIS
Specialist**

Step	Hourly Rate
1	\$29.75
2	\$30.55
3	\$31.35
4	\$32.15
5	\$33.15
6	\$33.95
7	\$34.75
8	\$35.55
9	\$36.35
10	\$37.35
11	\$38.15
12	\$38.95
13	\$39.75
14	\$40.55
15	\$41.55
16	\$42.35

**Technical Support
Supervisor & Data Engineer
Integration Admin.**

Step	Hourly Rate
1	\$31.75
2	\$32.75
3	\$33.75
4	\$34.75
5	\$36.00
6	\$37.00
7	\$38.00
8	\$39.00
9	\$40.00
10	\$41.25
11	\$42.25
12	\$43.25
13	\$44.25
14	\$45.25
15	\$46.50
16	\$47.50

Network Administrator

Step	Hourly Rate
1	\$32.75
2	\$33.75
3	\$34.75
4	\$35.75
5	\$37.00
6	\$38.00
7	\$39.00
8	\$40.00
9	\$41.00
10	\$42.25
11	\$43.25
12	\$44.25
13	\$45.25
14	\$46.25
15	\$47.50
16	\$48.50

**System Support
Specialist Intern**

Step	Hourly Rate
1	\$15.00

**Auditorium Light &
Sound Tech**

Step	Hourly Rate
1	\$15.00



Office Personnel Schedules 2023-2024 (SCTL)

Building Secretary Includes	
Athletic Director Attendance Building Secretary District Receptionist Guidance HS Office Assistant	

Building Secretary	
Step	Hourly Rate
1	\$18.25
2	\$18.80
3	\$19.35
4	\$19.90
5	\$20.90
6	\$21.45
7	\$22.00
8	\$22.55
9	\$23.10
10	\$24.10
11	\$24.65
12	\$25.20
13	\$25.75
14	\$26.30
15	\$27.30
16	\$27.85

Director Secretary	
Step	Hourly Rate
1	\$19.50
2	\$20.10
3	\$20.70
4	\$21.30
5	\$22.30
6	\$22.90
7	\$23.50
8	\$24.10
9	\$24.70
10	\$25.70
11	\$26.30
12	\$26.90
13	\$27.50
14	\$28.10
15	\$29.10
16	\$29.70

Director Secretary Includes	
Bookkeeper (CO&HS) Director Secretary Field Trip Specialist HS Head Principal Registrar	

Substitute Secretary	
Regular	\$18.25
Retired	\$19.25

Benefit Coordinator & Accounts Payable	
Step	Hourly Rate
1	\$21.75
2	\$22.45
3	\$23.15
4	\$23.85
5	\$24.85
6	\$25.55
7	\$26.25
8	\$26.95
9	\$27.65
10	\$28.65
11	\$29.35
12	\$30.05
13	\$30.75
14	\$31.45
15	\$32.45
16	\$33.15

Asst Superintendent & CFO & Payroll Coordinator	
Step	Hourly Rate
1	\$22.50
2	\$23.20
3	\$23.90
4	\$24.60
5	\$25.60
6	\$26.30
7	\$27.00
8	\$27.70
9	\$28.40
10	\$29.40
11	\$30.10
12	\$30.80
13	\$31.50
14	\$32.20
15	\$33.20
16	\$33.90

Superintendent & Staff Accountant & Benefits Supervisor	
Step	Hourly Rate
1	\$25.25
2	\$26.05
3	\$26.85
4	\$27.65
5	\$28.65
6	\$29.45
7	\$30.25
8	\$31.05
9	\$31.85
10	\$32.85
11	\$33.65
12	\$34.45
13	\$35.25
14	\$36.05
15	\$37.05
16	\$37.85



Food Services Department Schedules 2023-2024 (SFNS)

District Driver

Step	Hourly Rate
1	\$15.25
2	\$15.80
3	\$16.35
4	\$16.90
5	\$17.90
6	\$18.45
7	\$19.00
8	\$19.55
9	\$20.10
10	\$21.10
11	\$21.65
12	\$22.20
13	\$22.75
14	\$23.30
15	\$24.30
16	\$24.85

SFNS Technician

Step	Hourly Rate
1	\$15.50
2	\$16.05
3	\$16.60
4	\$17.15
5	\$18.15
6	\$18.70
7	\$19.25
8	\$19.80
9	\$20.35
10	\$21.35
11	\$21.90
12	\$22.45
13	\$23.00
14	\$23.55
15	\$24.55
16	\$25.10

SFNS Manager

Step	Hourly Rate
1	\$17.50
2	\$18.05
3	\$18.60
4	\$19.15
5	\$20.15
6	\$20.70
7	\$21.25
8	\$21.80
9	\$22.35
10	\$23.35
11	\$23.90
12	\$24.45
13	\$25.00
14	\$25.55
15	\$26.55
16	\$27.10

SFNS Training Supervisor

Step	Hourly Rate
1	\$18.25
2	\$18.80
3	\$19.35
4	\$19.90
5	\$20.90
6	\$21.45
7	\$22.00
8	\$22.55
9	\$23.10
10	\$24.10
11	\$24.65
12	\$25.20
13	\$25.75
14	\$26.30
15	\$27.30
16	\$27.85

**Refrigeration and
Maintenance Technician**

Step	Hourly Rate
1	\$26.00
2	\$26.80
3	\$27.60
4	\$28.40
5	\$29.40
6	\$30.20
7	\$31.00
8	\$31.80
9	\$32.60
10	\$33.60
11	\$34.40
12	\$35.20
13	\$36.00
14	\$36.80
15	\$37.80
16	\$38.60

Substitute SFNS Technician

Regular	\$15.50
Retired	\$16.50



Transportation Schedules 2023-2024 (TRAN)

Bus Monitor

Step	Hourly Rate
1	\$15.25
2	\$15.80
3	\$16.35
4	\$16.90
5	\$17.90
6	\$18.45
7	\$19.00
8	\$19.55
9	\$20.10
10	\$21.10
11	\$21.65
12	\$22.20
13	\$22.75
14	\$23.30
15	\$24.30
16	\$24.85

Substitute Bus Monitor

Regular	\$15.25
Retired	\$16.25

Bus Driver

Step	Hourly Rate
1	\$18.55
2	\$19.10
3	\$19.65
4	\$20.20
5	\$21.20
6	\$21.75
7	\$22.30
8	\$22.85
9	\$23.40
10	\$24.40
11	\$24.95
12	\$25.50
13	\$26.05
14	\$26.60
15	\$27.60
16	\$28.15

Substitute Bus Driver

Regular	\$18.55
Retired	\$19.55

Mechanic

Step	Hourly Rate
1	\$27.00
2	\$27.80
3	\$28.60
4	\$29.40
5	\$30.40
6	\$31.20
7	\$32.00
8	\$32.80
9	\$33.60
10	\$34.60
11	\$35.40
12	\$36.20
13	\$37.00
14	\$37.80
15	\$38.80
16	\$39.60

Substitute Mechanic

Regular	\$27.00
Retired	\$28.00

Utility Driver/Maintenance Technician & Bus Driver/Trainer

Step	Hourly Rate
1	\$19.10
2	\$19.65
3	\$20.20
4	\$20.75
5	\$21.75
6	\$22.30
7	\$22.85
8	\$23.40
9	\$23.95
10	\$24.95
11	\$25.50
12	\$26.05
13	\$26.60
14	\$27.15
15	\$28.15
16	\$28.70

Training Safety Coordinator & Router-Dispatcher & Special Needs Specialist

Step	Hourly Rate
1	\$23.00
2	\$23.70
3	\$24.40
4	\$25.10
5	\$26.10
6	\$26.80
7	\$27.50
8	\$28.20
9	\$28.90
10	\$29.90
11	\$30.60
12	\$31.30
13	\$32.00
14	\$32.70
15	\$33.70
16	\$34.40

G/L REVENUES

All Revenue Accounts 2023-2024

Account Code	Account Description	Budget Requested	1St Prior Year Actual
GRAND TOTAL		164,073,000.00	139,540,041.82
FUND 110 TOTAL	GENERAL FUND	27,179,000.00	29,978,788.24
FUND 120 TOTAL	SPECIAL REVENUE FUND	55,691,000.00	46,568,595.49
FUND 300 TOTAL	DEBT SERVICE FUND	3,138,000.00	2,661,645.27
FUND 410 TOTAL	CAPITAL PROJECTS FUND	17,842,000.00	2,361,465.80
OBJECT 5111 TOTAL	TAXES CURRENT YEAR	103,850,000.00	81,570,494.80
FUND 110 TOTAL	GENERAL FUND	301,000.00	489,129.97
FUND 120 TOTAL	SPECIAL REVENUE FUND	617,000.00	759,807.05
FUND 300 TOTAL	DEBT SERVICE FUND	34,500.00	43,427.01
FUND 410 TOTAL	CAPITAL PROJECTS FUND	197,500.00	38,529.38
OBJECT 5112 TOTAL	TAXES PRIOR YEARS	1,150,000.00	1,330,893.41
FUND 120 TOTAL	SPECIAL REVENUE FUND	12,900,000.00	11,520,172.90
OBJECT 5113 TOTAL	TAXES SALES	12,900,000.00	11,520,172.90
FUND 110 TOTAL	GENERAL FUND	259,000.00	51,595.98
FUND 300 TOTAL	DEBT SERVICE FUND	10,000.00	1,793.65
FUND 410 TOTAL	CAPITAL PROJECTS FUND	56,000.00	1,591.87
OBJECT 5114 TOTAL	FINANCIAL INSTITUTION TAXES	325,000.00	54,981.50
FUND 110 TOTAL	GENERAL FUND	1,728,000.00	1,919,492.74
FUND 410 TOTAL	CAPITAL PROJECTS FUND	372,000.00	59,222.97
OBJECT 5115 TOTAL	TAXES M & M	2,100,000.00	1,978,715.71
FUND 110 TOTAL	GENERAL FUND	0.00	253.91
FUND 300 TOTAL	DEBT SERVICE FUND	0.00	8.83
FUND 410 TOTAL	CAPITAL PROJECTS FUND	0.00	7.83
OBJECT 5116 TOTAL	IN LIEU OF TAX	0.00	270.57
FUND 110 TOTAL	GENERAL FUND	35,000.00	21,489.00
OBJECT 5131 TOTAL	Transportation Fees from Patrons	35,000.00	21,489.00
FUND 110 TOTAL	GENERAL FUND	1,570,000.00	1,604,908.52
FUND 300 TOTAL	DEBT SERVICE FUND	50,000.00	57,354.63
FUND 410 TOTAL	CAPITAL PROJECTS FUND	545,000.00	1,097,542.68
FUND 500 TOTAL	FOOD SERVICE FUND	85,000.00	141,145.40
OBJECT 5141 TOTAL	EARNINGS ON INVESTMENTS	2,250,000.00	2,900,951.23
FUND 500 TOTAL	FOOD SERVICE FUND	2,700,000.00	2,258,605.72
OBJECT 5151 TOTAL	Sales to Pupils	2,700,000.00	2,258,605.72
FUND 500 TOTAL	FOOD SERVICE FUND	7,000.00	6,939.04
OBJECT 5161 TOTAL	Sales to Adults	7,000.00	6,939.04
FUND 500 TOTAL	FOOD SERVICE FUND	400,000.00	396,897.77
OBJECT 5165 TOTAL	SPECIAL SERVICES CAFE	400,000.00	396,897.77
FUND 700 TOTAL	ATHLETICS	400,000.00	449,511.42
OBJECT 5171 TOTAL	Admissions - Student Activities	400,000.00	449,511.42
FUND 110 TOTAL	GENERAL FUND	125,000.00	121,703.00
FUND 600 TOTAL	ACTIVITIES FUND	10,000.00	17,964.69
OBJECT 5174 TOTAL	REVENUE FROM ENTERPRISE ACTIVITIES	135,000.00	139,667.69
FUND 600 TOTAL	ACTIVITIES FUND	1,090,000.00	945,727.68
OBJECT 5179 TOTAL	Other Pupil Activity Income	1,090,000.00	945,727.68
FUND 110 TOTAL	GENERAL FUND	153,000.00	314,293.75
FUND 120 TOTAL	SPECIAL REVENUE FUND	147,000.00	0.00
OBJECT 5181 TOTAL	COMMUNITY SERVICES	300,000.00	314,293.75
FUND 110 TOTAL	GENERAL FUND	137,700.00	70,833.99
FUND 120 TOTAL	SPECIAL REVENUE FUND	132,300.00	201,604.43
OBJECT 5182 TOTAL	PRESCHOOL TUITION	270,000.00	272,438.42
FUND 110 TOTAL	GENERAL FUND	35,000.00	79,707.54
OBJECT 5191 TOTAL	BLDG. USE/CUSTODIAL FEES	35,000.00	79,707.54
FUND 110 TOTAL	GENERAL FUND	4,000.00	0.00

All Revenue Accounts 2023-2024

Account Code	Account Description	Budget Requested	1St Prior Year Actual
FUND 500 TOTAL	FOOD SERVICE FUND	1,000.00	18,400.00
OBJECT 5192 TOTAL	GIFTS/DONATIONS	5,000.00	18,400.00
FUND 110 TOTAL	GENERAL FUND	90,000.00	63,953.50
OBJECT 5196 TOTAL	Net Receipts from Clearing Accounts	90,000.00	63,953.50
FUND 110 TOTAL	GENERAL FUND	735,000.00	353,717.59
FUND 120 TOTAL	SPECIAL REVENUE FUND	0.00	12,807.70
FUND 410 TOTAL	CAPITAL PROJECTS FUND	242,000.00	96,872.76
OBJECT 5198 TOTAL	VICC-VoluntaryInterdist.ChoiceCorp	977,000.00	463,398.05
FUND 120 TOTAL	SPECIAL REVENUE FUND	100,000.00	99,185.00
OBJECT 5211 TOTAL	FINES FORFEIT ETC.	100,000.00	99,185.00
FUND 110 TOTAL	GENERAL FUND	429,000.00	593,129.88
FUND 120 TOTAL	SPECIAL REVENUE FUND	879,000.00	921,347.39
FUND 300 TOTAL	DEBT SERVICE FUND	50,000.00	59,454.78
FUND 410 TOTAL	CAPITAL PROJECTS FUND	282,000.00	54,687.56
OBJECT 5221 TOTAL	STATE ASSESSED UTILITIES	1,640,000.00	1,628,619.61
FUND 120 TOTAL	SPECIAL REVENUE FUND	12,234,000.00	11,280,072.63
OBJECT 5311 TOTAL	BASIC FORMULA	12,234,000.00	11,280,072.63
FUND 110 TOTAL	GENERAL FUND	3,200,000.00	2,790,283.00
OBJECT 5312 TOTAL	TRANSPORTATION STATE	3,200,000.00	2,790,283.00
FUND 110 TOTAL	GENERAL FUND	2,250,000.00	2,093,508.29
FUND 120 TOTAL	SPECIAL REVENUE FUND	2,250,000.00	2,093,508.28
OBJECT 5314 TOTAL	ECSE/STATE	4,500,000.00	4,187,016.57
FUND 110 TOTAL	GENERAL FUND	2,941,000.00	2,667,553.26
FUND 410 TOTAL	CAPITAL PROJECTS FUND	1,009,000.00	915,459.84
OBJECT 5319 TOTAL	CLASSROOM TRUST FUND	3,950,000.00	3,583,013.10
FUND 110 TOTAL	GENERAL FUND	250,000.00	125,940.00
OBJECT 5324 TOTAL	ED/SCREEN ENTITLSTATE PAT	250,000.00	125,940.00
FUND 110 TOTAL	GENERAL FUND	20,000.00	20,200.15
FUND 410 TOTAL	CAPITAL PROJECTS FUND	7,000.00	6,733.39
OBJECT 5332 TOTAL	CAREER EDUCATION	27,000.00	26,933.54
FUND 500 TOTAL	FOOD SERVICE FUND	30,000.00	23,069.59
OBJECT 5333 TOTAL	FOOD SERVICE STATE	30,000.00	23,069.59
FUND 110 TOTAL	GENERAL FUND	0.00	6,964.36
OBJECT 5369 TOTAL	RESIDENTIAL PLACEMENT/EXCESS COST	0.00	6,964.36
FUND 110 TOTAL	GENERAL FUND	8,000.00	0.00
FUND 120 TOTAL	SPECIAL REVENUE FUND	0.00	402.50
OBJECT 5397 TOTAL	OTHER STATE REVENUE	8,000.00	402.50
FUND 110 TOTAL	GENERAL FUND	185,000.00	206,391.48
OBJECT 5412 TOTAL	MEDICAID	185,000.00	206,391.48
FUND 110 TOTAL	GENERAL FUND	3,542,000.00	1,512,592.83
FUND 410 TOTAL	CAPITAL PROJECTS FUND	0.00	1,644,084.00
OBJECT 5422 TOTAL	ARP - ESSER III	3,542,000.00	3,156,676.83
FUND 110 TOTAL	GENERAL FUND	0.00	1,032,007.14
FUND 410 TOTAL	CAPITAL PROJECTS FUND	0.00	407,218.50
OBJECT 5423 TOTAL	CRRSA - ESSER II	0.00	1,439,225.64
FUND 110 TOTAL	GENERAL FUND	0.00	29,751.92
OBJECT 5424 TOTAL	CARES - ESSER I	0.00	29,751.92
FUND 110 TOTAL	GENERAL FUND	0.00	131.49
OBJECT 5425 TOTAL	CARES Transportation GEER I	0.00	131.49
FUND 110 TOTAL	GENERAL FUND	0.00	8,044.12
OBJECT 5426 TOTAL	CRRSE Emergency Relief GEER II	0.00	8,044.12
FUND 110 TOTAL	GENERAL FUND	136,000.00	119,608.72
FUND 120 TOTAL	SPECIAL REVENUE FUND	24,000.00	30,907.42

All Revenue Accounts 2023-2024

Account Code	Account Description	Budget Requested	1St Prior Year Actual
OBJECT 5427 TOTAL	PERKINS BASIC GRANT, CAREER EDUC.	160,000.00	150,516.14
FUND 110 TOTAL	GENERAL FUND	38,000.00	36,568.79
FUND 120 TOTAL	SPECIAL REVENUE FUND	38,000.00	36,568.81
OBJECT 5442 TOTAL	ECSE/FEDERAL	76,000.00	73,137.60
FUND 110 TOTAL	GENERAL FUND	0.00	1,991.00
OBJECT 5443 TOTAL	ARP- IDEA ECSE 619	0.00	1,991.00
FUND 500 TOTAL	FOOD SERVICE FUND	1,350,000.00	2,093,270.34
OBJECT 5445 TOTAL	SCHOOL LUNCH PROGRAM	1,350,000.00	2,093,270.34
FUND 500 TOTAL	FOOD SERVICE FUND	335,000.00	494,221.19
OBJECT 5446 TOTAL	SCHOOL BREAKFAST PROGRAM	335,000.00	494,221.19
FUND 110 TOTAL	GENERAL FUND	600,000.00	503,331.76
FUND 120 TOTAL	SPECIAL REVENUE FUND	600,000.00	503,331.79
OBJECT 5451 TOTAL	ESEA TITLE1	1,200,000.00	1,006,663.55
FUND 110 TOTAL	GENERAL FUND	47,500.00	49,877.27
FUND 120 TOTAL	SPECIAL REVENUE FUND	47,500.00	49,877.30
OBJECT 5461 TOTAL	TITLE IV	95,000.00	99,754.57
FUND 110 TOTAL	GENERAL FUND	50,000.00	48,424.71
FUND 120 TOTAL	SPECIAL REVENUE FUND	50,000.00	48,424.73
OBJECT 5462 TOTAL	TITLE III	100,000.00	96,849.44
FUND 110 TOTAL	GENERAL FUND	157,000.00	105,870.81
FUND 120 TOTAL	SPECIAL REVENUE FUND	157,000.00	105,870.83
OBJECT 5465 TOTAL	TITLE IIA ESEA	314,000.00	211,741.64
FUND 110 TOTAL	GENERAL FUND	0.00	100,127.46
OBJECT 5467 TOTAL	ARP Homeless Youth I	0.00	100,127.46
FUND 110 TOTAL	GENERAL FUND	0.00	2,975.86
OBJECT 5468 TOTAL	ARP Homeless Youth II	0.00	2,975.86
FUND 110 TOTAL	GENERAL FUND	0.00	239.70
OBJECT 5497 TOTAL	OTHER FEDERAL REVENUE	0.00	239.70
FUND 410 TOTAL	CAPITAL PROJECTS FUND	23,000.00	1,872.17
OBJECT 5641 TOTAL	SALE OF SCHOOL BUSES	23,000.00	1,872.17
FUND 410 TOTAL	CAPITAL PROJECTS FUND	0.00	22,166.26
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	2,849.59
OBJECT 5651 TOTAL	SALE OF OTHER PROPERTY	0.00	25,015.85
FUND 110 TOTAL	GENERAL FUND	235,000.00	273,247.00
OBJECT 5831 TOTAL	OTHER DISTRICTS	235,000.00	273,247.00
FUND 110 TOTAL	GENERAL FUND	250,000.00	212,474.85
OBJECT 5841 TOTAL	TRANSPORTATION OTHER LEAS	250,000.00	212,474.85
FUND 110 TOTAL	GENERAL FUND	1,250,000.00	1,316,712.38
OBJECT 5842 TOTAL	TRANSP OTHER LEAS H'CAP	1,250,000.00	1,316,712.38

G/L EXPENSES

All Expense Accounts 2023-2024

Account Code	Account Description	Budget Requested	1St Prior Year Actual
GRAND TOTAL		173,296,442.00	140,818,658.05
FUND 110 TOTAL	GENERAL FUND	0.00	627,748.87
FUND 120 TOTAL	SPECIAL REVENUE FUND	62,731,000.00	55,596,004.03
OBJECT 6111 TOTAL	Regular Salaries	62,731,000.00	56,223,752.90
FUND 120 TOTAL	SPECIAL REVENUE FUND	1,164,500.00	843,112.32
FUND 600 TOTAL	ACTIVITIES FUND	21,500.00	4,610.00
OBJECT 6121 TOTAL	SALARIES - SUBSTITUTE TEACHERS	1,186,000.00	847,722.32
FUND 110 TOTAL	GENERAL FUND	48,000.00	313,389.93
FUND 120 TOTAL	SPECIAL REVENUE FUND	2,571,500.00	1,558,410.81
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	8,201.00
FUND 600 TOTAL	ACTIVITIES FUND	29,500.00	14,077.59
FUND 700 TOTAL	ATHLETICS	85,000.00	91,808.15
OBJECT 6131 TOTAL	Supplemental Pay	2,734,000.00	1,985,887.48
FUND 120 TOTAL	SPECIAL REVENUE FUND	155,000.00	139,725.03
OBJECT 6141 TOTAL	Cert Empl Unused Leave/Sverance Pay	155,000.00	139,725.03
FUND 110 TOTAL	GENERAL FUND	19,845,000.00	14,300,643.27
FUND 120 TOTAL	SPECIAL REVENUE FUND	140,000.00	256,003.90
FUND 500 TOTAL	FOOD SERVICE FUND	1,900,000.00	1,115,545.57
OBJECT 6151 TOTAL	Classified Salaries - Regular	21,885,000.00	15,672,192.74
FUND 110 TOTAL	GENERAL FUND	70,000.00	961,946.88
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	613,380.96
OBJECT 6161 TOTAL	Classified Salaries-Part Time	70,000.00	1,575,327.84
FUND 110 TOTAL	GENERAL FUND	220,000.00	58,436.46
FUND 120 TOTAL	SPECIAL REVENUE FUND	0.00	1,955.00
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	2,853.90
OBJECT 6171 TOTAL	Class Emp Unused Leave/Sevrnce Pay	220,000.00	63,245.36
FUND 110 TOTAL	GENERAL FUND	0.00	4,112.02
FUND 120 TOTAL	SPECIAL REVENUE FUND	10,533,501.00	9,299,184.02
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	3,537.23
FUND 600 TOTAL	ACTIVITIES FUND	4,000.00	1,519.54
FUND 700 TOTAL	ATHLETICS	12,500.00	10,492.43
OBJECT 6211 TOTAL	TEACHER RETIREMENT	10,550,001.00	9,318,845.24
FUND 110 TOTAL	GENERAL FUND	1,645,750.00	1,233,241.28
FUND 120 TOTAL	SPECIAL REVENUE FUND	0.00	16,363.97
FUND 500 TOTAL	FOOD SERVICE FUND	104,250.00	100,763.35
FUND 600 TOTAL	ACTIVITIES FUND	0.00	53.81
FUND 700 TOTAL	ATHLETICS	0.00	623.90
OBJECT 6221 TOTAL	NONTEACHER RETIREMENT	1,750,000.00	1,351,046.31
FUND 110 TOTAL	GENERAL FUND	1,349,422.00	971,496.91
FUND 120 TOTAL	SPECIAL REVENUE FUND	21,778.00	85,716.03
FUND 500 TOTAL	FOOD SERVICE FUND	117,800.00	104,296.19
FUND 600 TOTAL	ACTIVITIES FUND	1,000.00	489.13
FUND 700 TOTAL	ATHLETICS	0.00	1,228.50
OBJECT 6231 TOTAL	SOCIAL SECURITY (FICA)	1,490,000.00	1,163,226.76
FUND 110 TOTAL	GENERAL FUND	1,202,254.00	227,216.86
FUND 120 TOTAL	SPECIAL REVENUE FUND	18,195.00	817,865.81
FUND 500 TOTAL	FOOD SERVICE FUND	27,550.00	24,392.31
FUND 600 TOTAL	ACTIVITIES FUND	750.00	304.80
FUND 700 TOTAL	ATHLETICS	1,250.00	1,331.42
OBJECT 6232 TOTAL	Medicare Tax	1,249,999.00	1,071,111.20
FUND 110 TOTAL	GENERAL FUND	17,350.00	4,175,980.12
FUND 120 TOTAL	SPECIAL REVENUE FUND	12,662,250.00	7,240,499.98
FUND 500 TOTAL	FOOD SERVICE FUND	377,400.00	294,610.11

All Expense Accounts 2023-2024

Account Code	Account Description	Budget Requested	1St Prior Year Actual
FUND 600 TOTAL	ACTIVITIES FUND	0.00	-14,635.88
OBJECT 6241 TOTAL	MED/LIFE/DENTL INSURANCE	13,057,000.00	11,696,454.33
FUND 110 TOTAL	GENERAL FUND	0.00	59,505.00
FUND 120 TOTAL	SPECIAL REVENUE FUND	568,000.00	440,946.00
OBJECT 6261 TOTAL	WORKERS COMP.	568,000.00	500,451.00
FUND 110 TOTAL	GENERAL FUND	473,300.00	419,696.92
OBJECT 6311 TOTAL	TUITION	473,300.00	419,696.92
FUND 110 TOTAL	GENERAL FUND	1,500.00	4,562.00
OBJECT 6312 TOTAL	Instructional Program Improve Serv	1,500.00	4,562.00
FUND 110 TOTAL	GENERAL FUND	6,000.00	2,834.00
OBJECT 6313 TOTAL	PUPIL SUPPORT SERVICES	6,000.00	2,834.00
FUND 110 TOTAL	GENERAL FUND	17,000.00	16,900.00
OBJECT 6315 TOTAL	AUDIT SERVICES	17,000.00	16,900.00
FUND 110 TOTAL	GENERAL FUND	50,000.00	42,280.76
OBJECT 6317 TOTAL	LEGAL SERVICES	50,000.00	42,280.76
FUND 110 TOTAL	GENERAL FUND	60,000.00	59,232.01
OBJECT 6318 TOTAL	ELECTION SERVICES	60,000.00	59,232.01
FUND 110 TOTAL	GENERAL FUND	1,215,800.00	911,204.29
FUND 500 TOTAL	FOOD SERVICE FUND	20,300.00	18,353.00
FUND 600 TOTAL	ACTIVITIES FUND	0.00	1,318.23
OBJECT 6319 TOTAL	Other Professional Srvc	1,236,100.00	930,875.52
FUND 110 TOTAL	GENERAL FUND	16,500.00	16,517.93
OBJECT 6331 TOTAL	LAUNDRY SERVICE	16,500.00	16,517.93
FUND 110 TOTAL	GENERAL FUND	323,800.00	253,305.13
OBJECT 6332 TOTAL	EQUIPMENT REPAIRS	323,800.00	253,305.13
FUND 110 TOTAL	GENERAL FUND	416,980.00	383,561.99
OBJECT 6334 TOTAL	EQUIPMENT RENTAL	416,980.00	383,561.99
FUND 110 TOTAL	GENERAL FUND	346,250.00	306,781.63
OBJECT 6335 TOTAL	Water and Sewer	346,250.00	306,781.63
FUND 110 TOTAL	GENERAL FUND	72,500.00	67,223.71
OBJECT 6336 TOTAL	REFUSE SERVICE	72,500.00	67,223.71
FUND 110 TOTAL	GENERAL FUND	656,725.00	560,600.81
OBJECT 6337 TOTAL	Tech-Related Repairs & Maint	656,725.00	560,600.81
FUND 110 TOTAL	GENERAL FUND	795,368.00	809,394.93
FUND 500 TOTAL	FOOD SERVICE FUND	11,000.00	4,409.85
OBJECT 6339 TOTAL	OTHER PROPERTY SERVICE	806,368.00	813,804.78
FUND 110 TOTAL	GENERAL FUND	750,200.00	597,561.35
OBJECT 6341 TOTAL	CONTR TRANS TO/FROM SCHL	750,200.00	597,561.35
FUND 110 TOTAL	GENERAL FUND	698,450.00	559,220.30
FUND 500 TOTAL	FOOD SERVICE FUND	3,500.00	3,046.40
OBJECT 6343 TOTAL	TRAVEL	701,950.00	562,266.70
FUND 110 TOTAL	GENERAL FUND	2,300.00	1,216.36
OBJECT 6349 TOTAL	OTHER TRANS SRV	2,300.00	1,216.36
FUND 110 TOTAL	GENERAL FUND	567,000.00	524,306.00
OBJECT 6351 TOTAL	PROPERTY INSURANCE	567,000.00	524,306.00
FUND 110 TOTAL	GENERAL FUND	587,000.00	541,526.16
OBJECT 6352 TOTAL	LIABILITY INSURANCE	587,000.00	541,526.16
FUND 110 TOTAL	GENERAL FUND	200.00	187.65
OBJECT 6353 TOTAL	FIDELITY BOND PREMIUM	200.00	187.65
FUND 110 TOTAL	GENERAL FUND	349,790.00	305,686.00
FUND 500 TOTAL	FOOD SERVICE FUND	2,500.00	2,345.00
OBJECT 6361 TOTAL	COMMUNICATION	352,290.00	308,031.00
FUND 110 TOTAL	GENERAL FUND	7,700.00	8,480.35

All Expense Accounts 2023-2024

Account Code	Account Description	Budget Requested	1St Prior Year Actual
OBJECT 6362 TOTAL	ADVERTISING	7,700.00	8,480.35
FUND 110 TOTAL	GENERAL FUND	217,624.00	230,744.63
OBJECT 6363 TOTAL	PRINTING & BINDING	217,624.00	230,744.63
FUND 110 TOTAL	GENERAL FUND	214,820.00	179,523.89
FUND 500 TOTAL	FOOD SERVICE FUND	200.00	70.00
OBJECT 6371 TOTAL	DUES & MEMBERSHIPS	215,020.00	179,593.89
FUND 110 TOTAL	GENERAL FUND	255,125.00	252,710.38
OBJECT 6391 TOTAL	OTHER PURCHASED SERVICES	255,125.00	252,710.38
FUND 110 TOTAL	GENERAL FUND	0.00	4,000.00
OBJECT 6398 TOTAL	Purchase Services - Other Expenses	0.00	4,000.00
FUND 110 TOTAL	GENERAL FUND	2,585,850.00	2,287,865.01
FUND 500 TOTAL	FOOD SERVICE FUND	42,500.00	52,599.41
OBJECT 6411 TOTAL	GENERAL SUPPLIES	2,628,350.00	2,340,464.42
FUND 110 TOTAL	GENERAL FUND	904,500.00	976,616.43
OBJECT 6412 TOTAL	SUPPLIES TECH RELATED	904,500.00	976,616.43
FUND 110 TOTAL	GENERAL FUND	615,000.00	466,621.21
OBJECT 6431 TOTAL	TEXTBOOK	615,000.00	466,621.21
FUND 110 TOTAL	GENERAL FUND	110,000.00	93,841.57
OBJECT 6441 TOTAL	LIBRARY BOOKS	110,000.00	93,841.57
FUND 110 TOTAL	GENERAL FUND	47,800.00	38,560.35
OBJECT 6451 TOTAL	PERIODICALS	47,800.00	38,560.35
FUND 500 TOTAL	FOOD SERVICE FUND	2,200,000.00	1,913,753.16
OBJECT 6471 TOTAL	FOOD SUPPLIES	2,200,000.00	1,913,753.16
FUND 110 TOTAL	GENERAL FUND	1,785,000.00	1,584,649.49
FUND 500 TOTAL	FOOD SERVICE FUND	115,000.00	98,752.78
OBJECT 6481 TOTAL	ELECTRIC	1,900,000.00	1,683,402.27
FUND 110 TOTAL	GENERAL FUND	510,000.00	496,339.56
FUND 500 TOTAL	FOOD SERVICE FUND	30,000.00	32,351.29
OBJECT 6483 TOTAL	FUEL FOR HEAT	540,000.00	528,690.85
FUND 110 TOTAL	GENERAL FUND	694,000.00	446,239.15
FUND 500 TOTAL	FOOD SERVICE FUND	6,000.00	6,998.26
OBJECT 6486 TOTAL	GASOLINE/DIESEL	700,000.00	453,237.41
FUND 110 TOTAL	GENERAL FUND	1,408,300.00	1,523,230.75
FUND 500 TOTAL	FOOD SERVICE FUND	40,000.00	42,284.67
FUND 600 TOTAL	ACTIVITIES FUND	1,043,250.00	859,990.01
FUND 700 TOTAL	ATHLETICS	301,250.00	402,790.46
OBJECT 6491 TOTAL	OTHER SUPPLIES/MATERIAL	2,792,800.00	2,828,295.89
FUND 410 TOTAL	CAPITAL PROJECTS FUND	30,000,000.00	13,420,067.71
OBJECT 6521 TOTAL	BUILDINGS	30,000,000.00	13,420,067.71
FUND 410 TOTAL	CAPITAL PROJECTS FUND	0.00	2,882,617.77
OBJECT 6531 TOTAL	SITE IMPROVEMENT	0.00	2,882,617.77
FUND 410 TOTAL	CAPITAL PROJECTS FUND	840,750.00	823,559.42
OBJECT 6541 TOTAL	EQUIPMENT GENERAL	840,750.00	823,559.42
FUND 410 TOTAL	CAPITAL PROJECTS FUND	106,700.00	190,829.63
OBJECT 6542 TOTAL	EQUIPMENT INSTRUCTIONAL	106,700.00	190,829.63
FUND 410 TOTAL	CAPITAL PROJECTS FUND	530,000.00	293,869.45
OBJECT 6543 TOTAL	TECHNOLOGY HARDWARE	530,000.00	293,869.45
FUND 410 TOTAL	CAPITAL PROJECTS FUND	485,000.00	135,880.10
OBJECT 6551 TOTAL	VEHICLE REPLACEMENT	485,000.00	135,880.10
FUND 410 TOTAL	CAPITAL PROJECTS FUND	603,610.00	550,049.00
OBJECT 6552 TOTAL	SCHOOL BUS REPLACEMENT	603,610.00	550,049.00
FUND 300 TOTAL	DEBT SERVICE FUND	1,500,000.00	1,870,000.00
OBJECT 6611 TOTAL	PRINCIPAL	1,500,000.00	1,870,000.00

All Expense Accounts 2023-2024

Account Code	Account Description	Budget Requested	1St Prior Year Actual
FUND 300 TOTAL	DEBT SERVICE FUND	1,006,500.00	630,000.00
OBJECT 6621 TOTAL	Interest - Bonded Indebtedness	1,006,500.00	630,000.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	0.00	511.24
OBJECT 6633 TOTAL	FEES LEASE PURCHASE AGREEMENTS	0.00	511.24